



### **OPERATING BUDGET**







ADOPTED FY2023-2024 PLANNING FY2024-2025



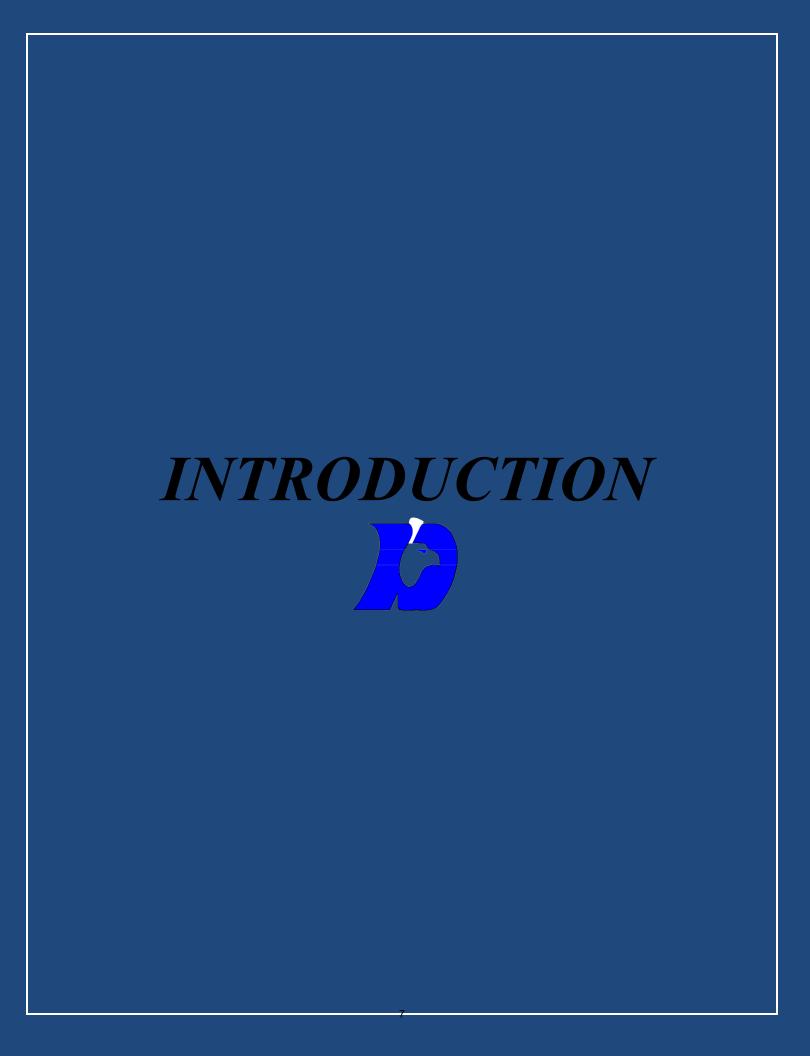
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### GOVERNMENT FINANCE OFFICERS ASSOCIATION

# Distinguished Budget Presentation Award

PRESENTED TO

City of DeSoto Texas

For the Fiscal Year Beginning

October 01, 2020

**Executive Director** 

Christopher P. Morrill

### City of DeSoto Reader's Guide FY 2021-2022 Budget

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

### Introduction

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

### Business Plan and Vision Statement

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

### **Budget Message**

This document, developed by the City Managers' Office, highlights the proposed budget and objectives to be accomplished during FY 2022 in the City's major funds.

### Policies

This section highlights the policies underlying the development of the FY 2021-2022 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 evelopment Corporation and the DeSoto Park Development Corporation. A portion of local sales taxes primarily funds these entities.

### **Public Utility Fund**

This section of the budget contains the following:

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

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

### Storm Drainage Utility and Sanitation Enterprise Funds

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

### Hotel Occupancy Fund

This section of the budget contains the following:

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

### **Debt Service Fund**

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

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

### Special Revenue and All Other Funds

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

### Capital Improvement Plan

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

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

### **Appendix**

Contains the following documents

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

Please contact the City's Financial Services Department for questions related to the FY 2022 Budget Document at 972-230-9678.

### **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

City Attorney

Joe Gorfida

### 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

**Crystal Owens** 

Managing Director Development Services

**Scott Kurth** 

Judge DeSoto Municipal Court

**Alicia Thomas** 

City Secretary

**Kristoff Bauer** 

Deputy City Manager

**Louis Martinez** 

Managing Director Public Utilities

Jerry Duffield

Fire Chief

Fire and EMS Department

**Chris Glover** 

Managing Director Parks & Recreation

Tracy L. Cormier

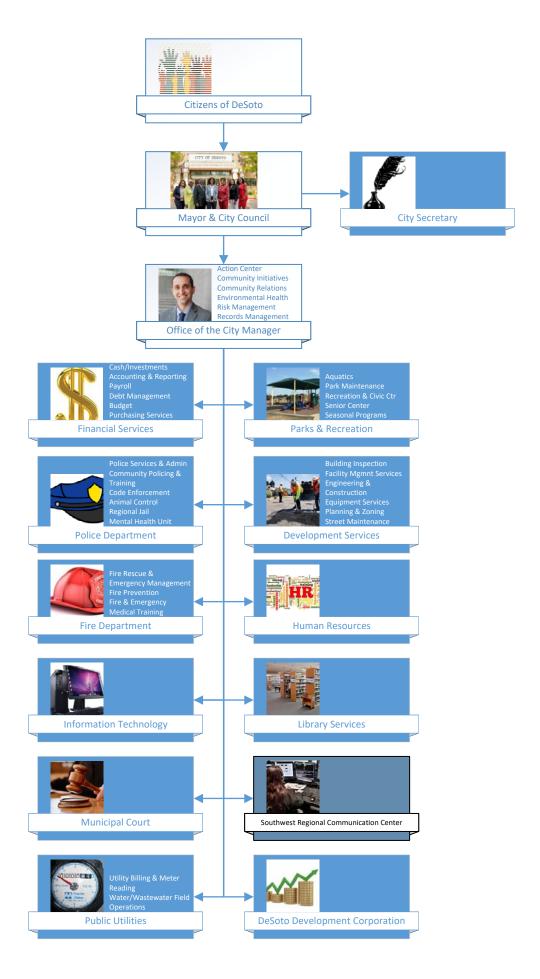
Managing Director Financial Services

**Tracey Hunter Haves** 

Managing Director Library Services

**Kathleen Shields** 

Managing Director Human Resources





## History of DeSoto

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

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

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

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

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

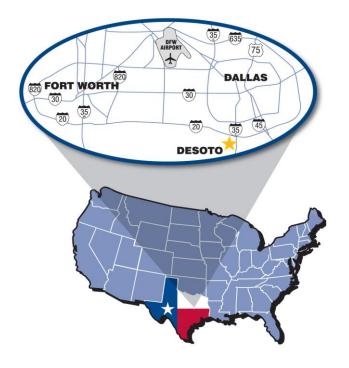
W. A. Chowning J. B. Wadlington L. C. Zeiger Roy Orr Durward Davis David Doyle Willis Dawson E. G. Anderson
L. C. Moseley
Dr. Robert Nunneley
Willis Russell
Richard Rozier
Floyd Huffstutler
John Campbell

H. H. Chandler
Charles Harwell
Ernest Roberts
Michael Hurtt
Bobby Waddle
Carl Sherman
Curtistene McCowan
Rachel Proctor

The City of DeSoto celebrated the  $50^{\text{th}}$  anniversary of its incorporation on March 3, 1999.

### Location

The City of DeSoto, TX, is located in the Central Time Zone in southern Dallas County. DeSoto is part of the Dallas/Fort Worth Metroplex, which consists of twelve counties and over 200 cities and towns, including Dallas and Fort Worth. The DFW Metroplex is home to over 7 million people and covers 9,286 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>	Travel Time
DFW International Airport	31 miles	35 minutes
Dallas Love Field Airport	18 miles	22 minutes
Dallas Executive Airport	5 miles	8 minutes
Downtown Dallas	12 miles	15 minutes
Downtown Fort Worth	32 miles	35 minutes

### Access

### **Highways**

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

#### East-West

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

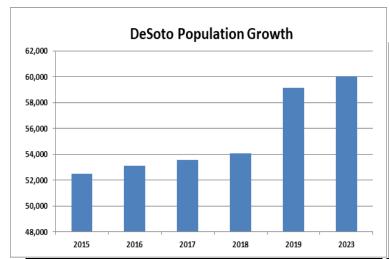
#### DeSoto Heliport

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	59,159
2023	60,043

Source: Texas Wide Open for Business, U.S Census Bureau, & EMSI 2021, Q2



### **DeSoto Household Growth**

#### Total Households in DeSoto

<b>Year</b>	<u>Households</u>	Percentage Increase
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

2020	Average Household Income	\$85,916
2020	MedianHousehold Income	\$71,496
2020	Per Capita Income	\$29,170

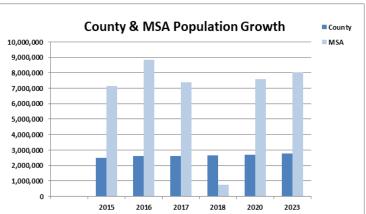
Source: Texas Wide Open for Business, Demographics Now, Texas Economic Development Corporation, ESRI

### Regional Population Growth

<u>Year</u>	Dallas County	DFW MSA
2016	2,529,340	7,195,507
2017	2,583,814	7,337,707
2018	2,640,475	7,457,586
2019	2,670,866	7,574,390
2020	2,683,216	7,694,138
2021	2,680,115	7,779,698
2023	2,754,623	8,032,624

Source: Dallas Convention & Visitors Bureau, TX A&M Real Estate Cente,

TX Economic Develop. Corp., Texas Dept. of State Health Services, TX Wide Open for Business



### **DeSoto Age & Education**

Age Range	Percent of Total Population
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	38.10 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,  $\not \simeq$  Texas Economic Development Corporation

### **Property Tax Rates**

2021 Ad Valorem Tax Rates (Per \$100 Assessed Value)

### Property in **DeSoto Independent School District**

<u> </u>	
City of DeSoto	0.7016
DeSoto ISD	1.3886
Dallas County	0.2279
Dallas Comm. College	0.1235
Parkland	0.2550
Dallas County School Equalization	0.0100

#### Property in **Dallas Independent School District**

2.7066

Total

Total	2.5662
Dallas County School Equalization	0.0100
Parkland	0.2550
Dallas Comm. College	0.1235
Dallas County	0.2279
Dallas ISD	1.2482
City of DeSoto	0.7016

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

### Sales Tax Rates

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

Source: Texas Comptroller of Public Accounts

### **Property Tax Exemptions**

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

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

Source: Dallas County Appraisal District

### Corporate Franchise Tax

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

### **Income Tax**

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

### Hotel/Motel Occupancy Tax

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

Source: Texas Comptroller of Public Accounts

### **DeSoto Workforce**

### DeSoto Civilian Labor Force Estimate

Civilian Employed	29,773
Civilian Unemployed	2,745
Unemployment Rate	8.4%

S ource: Bureau of Labor Statistics, August 2021

### **DFW MSA Workforce**

### Dallas/FW/Arlington MSA Civilian Labor Force

Civilian Employed	3,927,700
Civilian Unemployed	180,200
Unemployment Rate	4.4%

Source: U.S Bureau of Labor Statistics, Sept. 2021 Texas Economic Development Corporation

### Top Employers in DeSoto

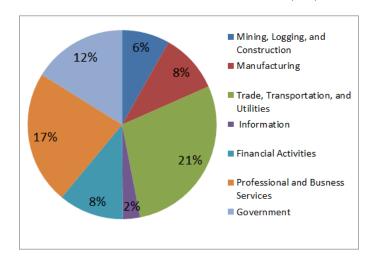
The largest employers in DeSoto include retailers, manufacturers, health care providers, and governmental organizations.

<u>Name</u>	<u>Business</u>	Employment
DeSoto ISD	Public Education	1,095
Kohl's e-Commerce	Distributor	800
City of DeSoto	Government	407
Solar Turbines, Inc.	Manufacturer	440
Williamsburg Village	Healthcare	350
GlasFloss Industries	Manufacturer/HQ	300
Marten Transport	Distributor/Logistic	es 250
Wal-Mart Distribution	Distributor	350
Hickory Trail Hospital	Healthcare	184
The Cedars	Healthcare	184
DW Distribution Inc.	Distributor	150
Cintas	Distributor	158
Vibra Hospital	Healthcare	110
Park Manor	Healthcare	100
Kroger	Grocery	112
Tom Thumb	Grocery	100

Source: DeSoto EDC, July 2021

The DFW Metroplex labor force brings diversified skills to the marketplace. 2020 non-farm employment in the DFW MSA totals 3,831,800 in various NAICS Sectors.

<u>Industry</u>	Employment Estimate
Natural Res., Mining & Construct	ion 221,500
Manufacturing	286,100
Trade, Transportation & Public U	tilities 831,500
Information	79,100
Financial, Insurance & RE	330,600
Professional & Business Services	687,200
-Education & Health Services	
-Leisure & Hospitality	
-Other Services	
Government	454,600
Total Non-Agricultural	3,541,000



Source: Dallas Regional Chamber/U.S. Bureau of Labor Statistics 2021

### **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 <a href="https://www.powertochoose.com">www.powertochoose.com</a> 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

<u>Telephone</u> AT&T & others

Cable TV AT&T U Verse and Time

Warner

Trash Collection Republic Services

Broadband Time Warner, AT&T

### **Community Services**

### **Health Care**

Hospitals 2 Beds 281

Psychiatric Hospitals 2 Beds 127

Nursing Homes 4 Beds 571

Senior Living Centers 5 Units 769

### **Newspapers**

Focus Daily News Published twice weekly

The Dallas Morning News Published daily

### Banks Hotels/Motels

Bank of America America's Best Value Inn

Bank of DeSoto Holiday Inn Express

BBVA Compass La Quinta Inn

Chase Magnuson Grand Hotel

Comerica TownePlace Suites by Marriott

First Convenience Bank Days Inn & Suites

Plains Capital Bank GLo by Best Western

Guaranty Federal Home 2 Suites by Hilton

Inwood Bank Hampton Inn & Suites

Texas Federal Credit Union Comfort Suites

### **Freight Carriers**

Over 50 motor freight carriers Fire Insurance Rating

and 5 parcel service providers ISO Rating: 1

### **City Government**

Type Government: Council/Manager
Home Rule Charter

Number on City Council: 7

Police Personnel: 88

Fire Personnel: 70

Incorporated: 1949

Total City Employees: 407

Total Annual Budget: \$122,882,608

\* FY 2022 budget revenue all Funds

Land Area (square miles):

22

### Education

### **DeSoto Independent School District**

With a current enrollment over 8,500 students, the DeSoto Independent School District is a small, suburban district 15 miles south of Dallas. The 23-square mile district serves students in the communities of DeSoto, Glenn Heights and Ovilla with fourteen campuses. The district enjoys community support of academics and extra-curricular activities, along with taxpayer support for upgraded facilities, technology and instructional materials.

The most recent bond was passed in 2005 for a total amount of \$115 million to build two new schools, renovate and expand the high school, upgrade several existing campuses and provide funding for technology and land purchases for future growth. Katherine Johnson Technology Magnet Academy school opened in 2018 having been built by the last of these funds.

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

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

### The achievements of DeSoto ISD students have been remarkable:

- The Collegiate Magnet Program and Early College High School - DeSoto High School students (starting in 9th grade) can earn a high school diploma and an associates degree simultaneously through enrollment at Cedar Valley College. The largest class to date – 93 students – received their associates degrees in 2020.
- The district's Band, Choir and ROTC programs compete nationally every year. Athletics programs are competitive annually in 6A State playoffs - including calendar year 2016 where the district won state championships in boys basketball, girls and boys track and for the first time in district history, football!
- In 2018-19, DeSoto High School Students earned 329 industry certifications.
- The Class of 2020 graduated over 670 students with a 100% FAFSA completion that earned over \$17M in scholarships and had over 1200 acceptances to 2 or 4 year colleges!

### Education

#### Facilities 2020-2021

Early Childhood

Elementary (K-5)

Woodridge Elementary
Cockrell Hill Elementary
Frank D. Moates Elementary
Ruby Young Elementary
The Meadows Elementary
Katherine Johnson Technology

Magnet Academy

Amber Terrance Early

Middle School (6 – 8) DeSoto East Middle School

DeSoto West Middle School Curtistene S.McCowan Middle

School

High School (9 – 12) DeSoto High School

#### **Private Schools**

Arbor Acre Preparatory Cross of Christ Lutheran

Crossroads Academy Community Christian

Ashbury Acad. Montessori DeSoto Private School

Brook Hollow Christian Grace Christian Academy

Calvary Christian Park Ridge Academy

Cambridge Square Private Southport Private School

Canterbury Episcopal Trinity Christian School

Learning Adventure Children's Center

Turning Point Christian Academy

#### **Charter School**

Uplift Gradus Prep (K-5)

Golden Rule - DeSoto

### Infrastructure

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

Source: City of DeSoto

### **DeSoto Incentives**

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

#### Tax Abatement

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

### Triple Freeport Equivalency

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

### Infrastructure Participation

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

#### Sales Tax Rebates

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

#### **Economic Development Cash Grants**

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

### Contact

DeSoto Development Corporation 211 E. Phone: 972-230-9611
Pleasant Run Road Fax: 972-230-9670
DeSoto, TX 75115 Website: www.dedc.org

### **DeSoto Advantages**

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

### **Developed Industrial Park**

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

#### Low Cost Land Prices

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

#### Convenient Interstate and Highway Access

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

#### Dynamic and Growing Local Economy

DeSoto's population - per the 2010 U.S Census - is 49,047, a 26% growth rate since 2000, with an increase of 24% in the number of households during that same time. The number of building permits issued has steadily risen and permit valuation totalled over \$91.3 million for FY 2019-2020.

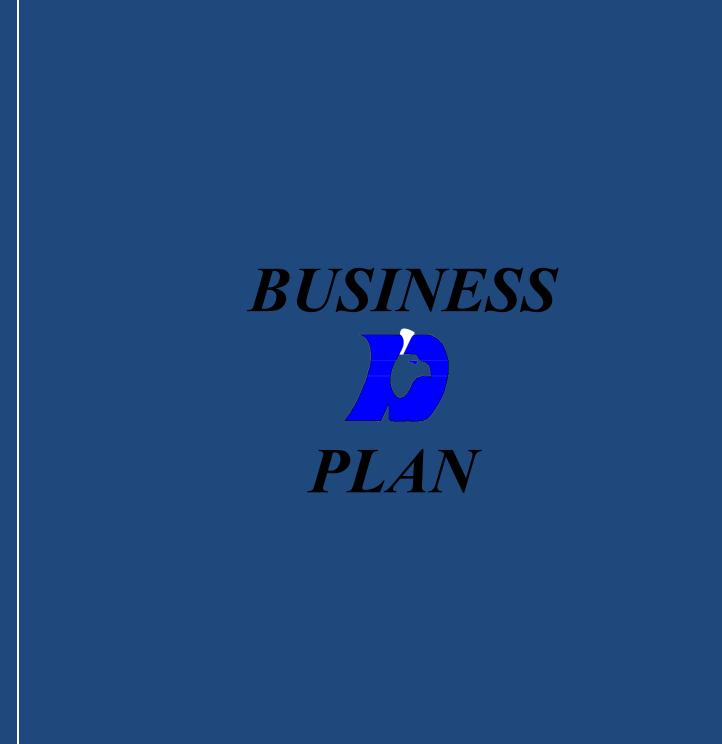
#### Plentiful Labor Supply

The Dallas/Fort Worth Metroplex (MSA) employs a labor force of more than 3,707,500 workers. DeSoto draws from the skilled labor force, and over thirty five universities and community colleges in the Dallas/Fort Worth Metroplex.

#### Aggressive and Flexible Incentives

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









### FY 2022 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.

### 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.



### **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

1



### GOAL #1

CREATE A CITY
IDENTITY AND
MARKETING AND
COMMUNICATIONS
STRATEGY TO
IMPROVE
MARKETING AND
PUBLIC RELATIONS
EFFORTS

- Complete the rebranding study started in FY 2021 | City Manager's
   Office | Currently Underway | Complete FY 2022 Q1
- Implement internal brand element recommendations | City Manager's
   Office | Start FY 2022 Q1 | Complete FY 2022 Q1
- Implement external brand element recommendations | City
   Manager's Office | Start FY 2022 Q2 | Complete FY 2025 Q 1
- Develop annual City branding promotion plans for local and surrounding markets | City Manager's Office | Start FY 2022 Q2 | Complete FY 2022 Q2
- Overhaul the City's website to a more modern and easier-to-use platform consistent with the City's new brand identity | IT Department | Start FY 2022 Q3 | Complete FY 2023 Q1





### THRIVING ECONOMY

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

### GOAL #2

CREATE AN
ECONOMIC
DEVELOPMENT PLAN
FOR HAMPTON
ROAD, BELT LINE
ROAD AT COCKRELL
HILL, AND GENERAL
CITYWIDE
COMMERCIAL NODES

### **Department Work Plan**

- Complete the Hampton Road Redevelopment Corridor Study |
   Development Services | Currently Underway | Complete FY 2022 Q3
- Identify potential development partners and assess interest |
   Economic Development | Start FY 2022 Q2 | Complete FY 2022 Q4
- Create and approve economic development incentives for Hampton Road and other commercial nodes | Economic Development | Start FY 2022 Q3 | Complete FY 2023 Q1
- 4. Conduct a public outreach and engagement campaign | **Economic Development** | Start FY 2022 Q3 | Complete FY 2023 Q1
- Distribute an RFQ outlining City economic development plans and incentives | Economic Development | Start FY 2023 Q1 | Complete FY 2023 Q2
- Select development partner(s), complete negotiations, and finalize development agreements | Economic Development | Start FY 2023 Q2 | Complete FY 2023 Q3

### GOAL #3

UPDATE THE CITY'S COMPREHENSIVE LAND USE PLAN

- Develop and publish an RFP for professional services to update the City's Comprehensive Plan | Development Services | Start FY 2022 Q1 | Complete FY 2022 Q1
- Obtain City Council approval of a professional services contract for the City's Comprehensive Plan update | Development Services | Start FY 2022 Q2 | Complete FY 2022 Q2
- Appoint a Steering Committee for the Comprehensive Plan review process | Development Services | Start FY 2022 Q1 | Complete FY 2022 Q2
- Complete the Comprehensive Plan Update with City Council approval |
   Development Services | Start FY 2022 Q2 | Complete FY 2023 Q2
- Market the Comprehensive Plan update process for citizen engagement | City Manager's Office | Start FY 2022 Q2 | Complete FY 2022 Q4





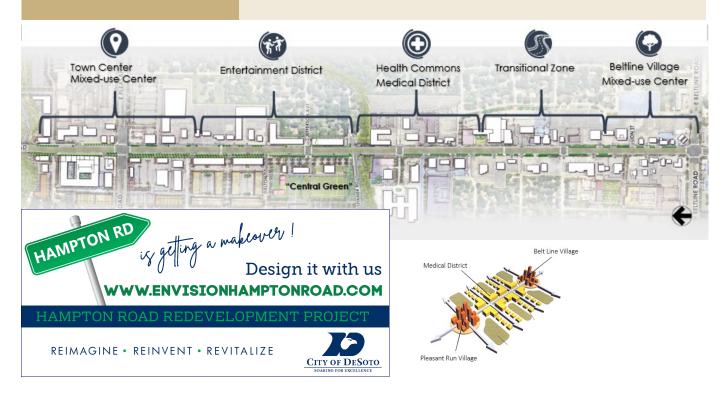
### THRIVING ECONOMY

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

### GOAL #4

DEVELOP AN
ECONOMIC
DEVELOPMENT
POLICY FOR THE
REDEVELOPMENT OF
AGING INLINE RETAIL
CENTERS

- Complete the commercial node study started in FY 2021 | Economic Development | Currently Underway | Complete FY 2022 Q2
- Identify inline retail properties not included in the commercial node study | Economic Development | Start FY 2022 Q2 | Complete FY 2022 Q2
- Link identified properties into the Comprehensive Plan Review process to establish areas for potential incentive programs and overlay districts | Economic Development & Development Services | Start FY 2022 Q2 | Complete FY 2022 Q4
- Engage property owners and tenants for policy idea generation |
   Economic Development | Start FY 2022 Q2 | Complete FY 2022 Q4
- Develop action plans and policies to encourage inline retail property redevelopment and tenant occupation | Economic Development | Start FY 2022 Q2 | Complete FY 2022 Q4
- Obtain DeSoto Development Corporation and City Council approval of final policies | Economic Development | Start FY 2022 Q4 | Complete FY 2022 Q4



### GOAL #5

DEVELOP A GROW
DESOTO MARKET
PLACE
CONSTRUCTION/
TRANSITION PLAN TO
INCLUDE MORE
TRADITIONAL
RESTAURANT SPACE
AND SEATING AREAS

### **Department Work Plan**

- Create a Steering Committee of residents and business experts to provide review of the current Grow DeSoto Market Place and to develop recommendations for future use | Economic Development | Start FY 2022 Q1 | Complete FY 2022 Q2
- Initiate a design concept competition for reimagining the Grow DeSoto Market Place | Economic Development | Start FY 2022 Q2 | Complete FY 2022 Q4
- 3. Study and evaluate market demand for proposed facility changes | Economic Development | Start FY 2022 Q2 | Complete FY 2023 Q4
- Work with the property owner to identify acceptable concepts |
   Economic Development | Start FY 2022 Q1 | Complete FY 2022 Q4
- Evaluate transition plan options with the property owner prior to master lease option trigger date | Economic Development | Start FY 2022 Q2 | Complete FY 2022 Q4
- 6. Develop construction cost estimates | **Economic Development** | Start FY 2022 Q4 | Complete FY 2023 Q2



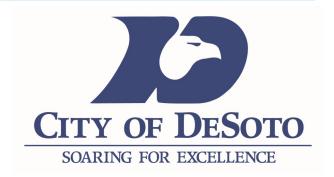
### LEARNING ENVIRONMENT

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

### GOAL #6

CONVERT NANCE
FARM INTO A HOME
FOR THE ARTS IN
DESOTO WITH AN
ASSOCIATED STUDIO
SPACE

- Review the functions of the Historical Foundation and provide recommended changes to the City Council | City Manager's Office | Start FY 2022 Q1 | Complete FY 2022 Q1
- 2. Update the Nance Farm Master Plan | **City Manager's Office** | Start FY 2022 Q1 | Complete FY 2022 Q4
- 3. Develop a Nance Farm Master Plan implementation timeline | City Manager's Office | Start FY 2022 Q3 | Complete FY 2022 Q4
- 4. Develop an operating plan with personnel recommendations | City Manager's Office | Start FY 2022 Q3 | Complete FY 2022 Q4





# 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 HIGHQUALITY
NATATORIUM AND
RECREATION CENTER
CONSISTENT WITH
THE MCCOWAN PARK
MASTER PLAN

### **Department Work Plan**

- Complete the bond election process to include marketing and promotional material development | Parks | Start FY 2022 Q1 | Complete FY 2022 Q3
- Conduct Town Hall Meetings to gather community input | Parks |
   Start FY 2022 Q1 | Complete FY 2022 Q1
- 3. Develop a social media education campaign for the bond election | Parks | Start FY 2022 Q2 | Complete FY 2022 Q3
- 4. Develop RFQ to solicit an architectural firm for the new facility | Parks | Start FY 2022 Q4 | Complete FY 2023 Q1

### GOAL #8

CREATE AN
OUTREACH
PROGRAM BY
INCLUDING SPACE
FOR PEOPLE TO SIGN
UP FOR VOLUNTEER
EFFORTS, SUCH AS
SERVING ON BOARDS
& COMMISSIONS
AND OTHER
VOLUNTEER
OPPORTUNITIES AT
CITY OF DESOTO
EVENTS

- Create a dedicated webpage as a one-stop location for all volunteer opportunities through the City | City Secretary's Office | Start FY 2022 Q1 | Complete FY 2022 Q3
- Offer in-person opportunities for residents to learn about responsibilities and duties of a Board & Commission assignment by hosting tables at City-sponsored events | City Secretary's Office | Start FY 2022 Q1 | Ongoing
- Host a Board & Commission Fair prior to the annual term expiration/ reappointment date for Boards & Commissions | City Secretary's
   Office | Start FY 2022 Q4 | Ongoing



### GOAL #9

IDENTIFY AND
SECURE A LOCATION
IN WEST DESOTO FOR
A FUTURE
COMMUNITY PARK

### Department Work Plan

- Analyze and develop an underserved neighborhoods report identifying opportunities for additional park enhancements | Parks | Start FY 2022 Q2 | Complete FY 2022 Q3
- Identify a list of potential locations in west DeSoto for a future community park including a list of amenities recommended for each location | Parks | Start FY 2022 Q3 | Complete FY 2022 Q4
- Develop land acquisition options from the list of potential locations |
   Parks | Start FY 2022 Q4 | Complete FY 2023 Q1



# SAFE & HEALTHY COMMUNITY

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

### **GOAL #10**

DEVELOP A
REGIONAL MENTAL
HEALTH SERVICES
UNIT WITH PARTNER
BEST SOUTHWEST
CITIES

- Establish a Steering Committee with partner agencies for guidance on establishing a regional unit | Police | Start FY 2022 Q1 | Complete FY 2022 Q1
- Pursue Interlocal Agreements with partner agencies | Police & Municipal Court | Start FY 2022 Q1 | Complete FY 2022 Q3
- 3. Research and procure physical workspace and facilities to house a regional team | **Police** | Start FY 2022 Q1 | Complete FY 2022 Q2
- Create governance documents to define work responsibilities for regional partner agencies | Police | Start FY 2022 Q1 | Complete FY 2023 Q3
- Distribute client/family satisfaction surveys | Police | Start FY 2022 Q1
   Complete FY 2022 Q4
- Research additional grant funding opportunities including resubmission to Dallas County for additional/ongoing grant funding |
   Police & City Manager's Office | Start FY 2022 Q1 | Complete FY 2022 Q4



### **GOAL #11**

DEVELOP AN
INCENTIVE PROGRAM
FOR APARTMENT AND
MOBILE HOME
COMPLEX
OWNERSHIPS THAT
PROMOTES SAFE
PRACTICES AND GOOD
MANAGEMENT OF
THEIR FACILITIES

### Department Work Plan

- 1. Create a complete list of apartment complexes with management contacts | **Police** | Start FY 2022 Q1 | Complete FY 2022 Q1
- Create a recognition program for apartment and mobile park complexes to identify high-scoring facilities based on safe and good management practices | Police | Start FY 2022 Q2 | Complete FY 2022 Q2
- Create a checklist of safety and health priorities and conduct inspections at each complex | Police | Start FY 2022 Q2 | Complete FY 2022 Q2
- 4. Conduct regular meetings with facility managers | **Police** | Start FY 2022 Q2 | Complete FY 2022 Q2
- Conduct a Town Hall Meeting for community education | Police | Start
   FY 2022 Q3 | Complete FY 2022 Q3
- Submit a final report on program progress to the City Council and post results on the City's website | Police | Start FY 2022 Q4 | Complete FY 2022 Q4











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### BEAUTIFULCITY

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

### **GOAL #12**

IDENTIFY AND
BEAUTIFY PUBLIC
INFRASTRUCTURE IN
DESOTO

### **Department Work Plan**

- Finalize the Keep DeSoto Beautiful (KDB) Strategic Plan | Parks | Start FY 2022 Q1 | Complete FY 2022 Q1
- 2. Complete an implementation plan for the KDB Strategic Plan | Parks | Start FY 2022 Q2 | Complete FY 2022 Q3
- 3. Review the Cultural Arts Master Plan for public infrastructure beautification | City Manager's Office | Start FY 2022 Q1 | Complete FY 2022 Q3
- Develop a list of median infrastructure/monument repair and art projects | Parks & Development Services | Start FY 2022 Q2 | Complete FY 2022 Q4
- Develop a list of options for locations and projects to fund public art in the Hampton Corridor Redevelopment projects | **Development** Services | Start FY 2022 Q2 | Complete FY 2022 Q4
- Develop options to include funding of public art in significant public projects | City Manager's Office | Start FY 2022 Q2 | Complete FY 2022 Q3
- 7. Develop a list of public art projects at DeSoto park facilities | **Parks** | Start FY 2022 Q2 | Complete FY 2022 Q4
- Develop a process for requiring public art in significant redevelopment incentive agreements | Economic Development | Start FY 2022 Q4 | Complete FY 2023 Q1

### **GOAL #13**

DEVELOP A NEW TREE
ORDINANCE TO
MITIGATE THE
CLEARCUTTING OF
TREES PRIOR TO
DEVELOPMENT

- Present a tree mitigation ordinance to the Planning & Zoning Commission that incorporates input from citizen and development groups | Development Services | Start FY 2022 Q1 | Complete FY 2022 Q1
- Present a tree mitigation ordinance to the City Council based on input from the Planning & Zoning Commission as well as citizen and development groups | Development Services | Start FY 2022 Q1 | Complete FY 2022 Q2
- If approved, conduct educational outreach to land owners of undeveloped properties | Development Services | Start FY 2022 Q2 | Complete FY 2022 Q4











#### OFFICE OF THE CITY MANAGER

July 8, 2021

Honorable Mayor and Members of the DeSoto City Council:

In accordance with Article VII, § 2 of the City Charter, I dutifully submit the proposed budget for Fiscal Year (FY) 2022. Within this proposed budget document are financial policies for the forthcoming FY with clearly defined explanations of any changes from FY 2021. Equally important as the aforesaid statement are revenue estimates derived from taxes and various other sources, which are inclusive of the current tax rate structure and valuation of properties for FY 2022. Additionally, an itemization of proposed expenses by all municipal agencies will be juxtaposed to previous FY actual expenses and current year-to-date (YTD) expenses. These various capital improvement projects are categorized and presented in a five (5) year format based upon its defined level of importance determined by the City Council.

On Friday March 12, 2021, City Manager's office and Finance Administration began the process of strategically developing a budget for FY 2022. During this meeting, staff discussed ideas regarding moving forward to develop the Proposed FY 2022 and Planning FY 2023 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, a proposed budget was developed.

#### ~Property Tax Rate~

The FY 2022 budget continues to reflect our conservative philosophy toward managing all municipal operations and monetary affairs. Since the implementation of this practice in late 2011, the City of DeSoto has been duly recognized by state and national organizations for its financial stewardship. In order to attain these prestigious accolades, numerous policies and procedures were implemented by a defined date for review. Fortunately, the City of DeSoto has been proactive in various ways as it relates to administering fiscal standards and measures before making application for these certifications.

The City of DeSoto will continue its ongoing quest toward financial excellence in FY 2022. An example of said performance has been exhibited over the past ten (10) FYs as residents and business owners alike have realized their annual property tax rate has not increased. In FY 2022, the City of Desoto is proposing a tax rate of (.701554) which is the same rate as FY 2021.

#### ~Community Wealth~

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

In April, the DCAD reported that our preliminary "grand total taxable value" had increased from last year. Although this is a positive indication that our overall wealth is growing, it is imperative to understand that these initial estimations can still ascend or descend. Since FY 2012, the City of DeSoto has used less than what was projected as a "grand total taxable value" for its proposed budget. The FY 2022 budget was created by using a "grand total taxable value" of \$5,400,000,000.

Although these monetary figures and percentages are used as a baseline for developing the proposed FY budget, these numbers can be adjusted upward or downward based upon a final report issued by the DCAD. For example, in FY 2021, the certified "grand total taxable value" reached \$5,160,291,978. However, staff used \$4,900,000,000 to calculate the adopted budget for FY 2022. This conservative number was used due to the assumption that protested appraisals could decrease our overall taxable values, which will negatively impact our 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 the FY 2022 GF budget is estimated to be \$55,619,048. 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. Total Appropriations for the GF is estimated to be \$56,492,926. The increases in expenditures are primarily due to a continuous rise in costs for personnel, supplies, and transfers funds.

Budgeted Positions (New): Administrative Assistant II (Administration), 2 Temporary part time Accountants ERP related (Finance), Firefighter (Fire), Risk Manager (Human Resource), Project Manager ERP related (Information Technology), 2 Maintenance Workers (Park & Recreation), Administrative Assistant I (Police Department), System Support Coordinator (Police Department), Victim Assistance Coordinator (Police Department), 3 Dispatchers (SWRCC).

#### ~Texas Municipal Retirement System~

The FY 2022 Texas Municipal Retirement System (TMRS) contribution rate will be 11.34%. This is an increase of .07% from FY 2021 (11.27%). TMRS contribution rates pertain to a calendar year rather than a fiscal year. Therefore, the 11.34% contribution rate will not take effect until January 2022. Overall, the funded ratio has decreased slightly, from 95.0% (2020) to 94.7% (2021). On average, municipalities who participate in TMRS have a funded ratio of 89.5%.

#### ~Cooperative Agreements~

#### Southwest Regional Communications Center

The Southwest Regional Communications Center is a cooperative agreement between the Cities of DeSoto, Duncanville and Cedar Hill. In FY 2022, the participant share for Southwest Regional Communications Center (SWRCC) will be \$1,482,159, an increase of \$214,726 per city. This increase is due to the debt created for the purchase of radios and the additional expenses related to three (3) new Dispatch positions and consultant fees.

#### Regional Jail

The Regional Jail Fund is a cooperative agreement between the Cities of DeSoto, Lancaster, Glenn Heights, and Cedar Hill with the addition of City of Duncanville for FY 2021. Last FY, the Cities of DeSoto, Lancaster, and Cedar Hill contributed funding in the amount of \$335,000, while the City of Duncanville contributed \$270,000 and Glenn Heights contributed \$64,500. In FY 2022, the contribution amount for Cities of DeSoto, Lancaster, Glenn Heights, and Cedar Hill will decrease due to the addition of the City of Duncanville. The FY22 contribution amount for each City is as follows:

City of Desoto	\$310,000
City of Lancaster	\$310,000
City of Cedar Hill	\$310,000
City of Duncanville	\$310,000
City of Glenn Heights	\$ 60,000

#### **Animal Shelter**

Throughout our partnership with the Cities of Cedar Hill and Duncanville, the Animal Shelter budget has increased over the years. In FY 2021, the participant share was \$340,372 including \$46,913 in debt service. There will be an increase of approximately \$1,428 for a total of \$341,800 including \$44,800 in debt service for FY 2022.

#### ~Enterprise Funds~

#### **Public Utility**

In FY2022, contractual services for wastewater treatment provided by the Trinity River Authority at this time is estimated to cost \$8,279,175 (FY 2021: \$7,884,929). Additionally, contractual water purchases from Dallas Water Utilities is estimated at will cost \$5,603,850 for FY 2022. (FY 2021: \$5,337,000).

Every fiscal year, water and sewer rates are evaluated to ensure that fees cover the costs associated with providing both services. Staff is working with a consultant to finalize rates in FY 2022; however, it is expected that 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 2022. These funds will be used to support expenditures (\$1,252,953) in the areas of personnel, supplies, professional services, debt service, capital projects, and equipment

#### **Sanitation**

FY 2022 will mark the fifth year of a 5-year sanitation contract with Republic Services. Under the current contract, the City of DeSoto will continue to provide the same level of services (twice-weekly garbage collection, once-weekly recycling, brush and bulk pick up, street sweeping, median litter removal, and annual household hazardous waste/recycling events). The Sanitation monthly rate increase for FY 2022 will be 4%. Each year staff, along with consultants, review and evaluate our rates to ensure that fees cover the costs associated with providing services.

#### ~Tax Supported Fund~

#### Hotel Occupancy Tax

The following is a list of allocations for this fund in FY 2022: Repair & Maintenance (\$10,000); Nance Farm Maintenance (\$50,000); Professional Fees (\$63,000); Billboards (\$20,000); Arts Grants (\$80,000); Hotel Events (\$86,000); Tourism and Branding-Marketing (\$200,000); Community Initiatives (\$20,000) and Special Events (\$27,800). Several uses previously budgeted and expended out of the Hotel Occupancy Tax in previous years have been moved to the GF budget in an effort to ensure that the use of these funds conforms with the State-required eligible uses.

#### ~Capital Improvement Program~

Attached within this budget document is the 2022-2026 CIP for all City Departments and Divisions. The Capital Improvement Plan addresses several 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 2021 the Interest and Sinking fund tax rate was set at \$.151394. The FY 2022 proposed I & S tax rate is \$.125019 per \$100 of property valuation.

#### ~Conclusion~

The FY 2022 budget demonstrates our financial diligence and steadfast commitment to providing residents and business owners with quality public services, coupled with our unwavering focus on funding maintenance projects previously deferred, relating to roads, alleyways, underground infrastructure, and City-owned buildings. These improvements are a hallmark of our conservative budgeting strategies and goals first established in 2011 for FY 2012. Since that time, the City has consistently improved its monetary health and stability.

Sincerely,

Brandon Wright City Manager





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# CITY OF DESOTO BUDGET CALENDAR FOR FY 22 PROPOSED FY 23 PLANNING BUDGET

DATES ACTIVITY RESPONSIBLE PARTY

February 3, 2021	1st Budget Team Meeting to discuss Budget Calendar	CM office, Finance & Asst. Director		
February 15-19, 2021	Meeting with Departments to discuss personnel	Human Resources/Dept. Heads		
March 12,2021	Budget Kickoff Meeting	Budget Committee Team		
March 30, 2021	Preliminary Departmental Budget Projections for FY 2021due.	Department Heads		
April 1, 2021 10:30am	DCAD Meeting	Finance Staff, CM, and Deputy CM's		
April 1, 2021	Budget Prep day-Training for staff, distribution of budget work papers, reports, and account numbers.	Finance Staff, Departmental Budget Staff		
April 12-15, 2021	One-on-one training for Departments as needed - Teleconference	Finance Staff, Departmental Budget Staff		
April 28, 2021	Preliminary – Payroll Budgeted Positions worksheet and Wage/Benefit Grand Summary work sheet due from Human Resources.	Human Resources		
May 17, 2021	Operating Budgets & Supplemental forms for FY22 Proposed and FY23 Planning from Departments, DEDC and Animal Shelter are due to Finance	Department Heads/EDC		
May 19-21 & May 26-27 2021	Finance review Departmental Budget with Department Heads and DEDC.	Finance Staff, DEDC Staff and Departmental Budget Staff		
May 27, 2021	Candle Meadow, Summit Park & Stillwater Canyon Annual Budgets due	DCM-Isom Cameron		
June 1, 2021	Payroll Budgeted Positions worksheet due from Human Resources	Human Resources		
June 1, 2021	Final Departmental Budget Projections for FY 2021 due.	Department Heads		
June 5, 2021	Submit Preliminary 2021 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff		
June 7-9, 14-15 2021	Department reviews with City Manager	CM, Finance Staff, Department Heads		
June 17, 2021	Budget Training City Council (new members)	CM, Finance Staff		
June 24, 2021	Meeting with Citizens to Discuss budget process	CM office, Finance, Development Services, Public Utility		
July 1, 2021	Budget message from CM	CM		
July 1, 2021	CM to preliminary approve Personnel changes for FY2022	CM, Human Resources and Finance		
July 6, 2021	Deadline to submit Final 2021 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff		
July 8, 2021	City Council Budget Workshop-Present Proposed budget book	Council, CM, Finance, DEDC, and Staff		
July 24, 2021	Publish "No New Revenue and Voter Approval Tax Rates and Schedules"	Tax Assessor/Collector		
July 25, 2021	Receive the Certified Appraisal Roll: calculate the Effective Tax Rate	Tax Assessor/Collector		
July 22-23, 2021	One and Half Day Council Budget Workshop – starting 6:00 pm on July 22, 2021 & 8:00am on July 23, 2021	Council, CM, Finance, DEDC, and Staff		
August 3, 2021	Resolution accepting the tax roll, discuss the tax rate, take a record vote	Council		
August 4, 2021	Publish "Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing"	Finance Director and Assistant Finance Director		
August 14, 2021	Performance Measures are due/Completed	Department Heads		
August 20, 2021	Publish "Notice of Vote on Tax Rate"	Tax Assessor/Collector		
September 7, 2021	Public Hearing on Tax Rate, Budget, Council Business Plan	Council		
September 7, 2021	Public Hearing on Candle Meadow and Stillwater Canyon Assessment Rate	Council		
September 21, 2021	Public Hearing on Tax Rate, Budget, Candle Meadow & Stillwater Canyon. Adopt budget, CIP, tax rate, Council Business Plan	Council		
September 22, 2021	Submit City Tax Rate and Candle Meadow Ordinances to Dallas County Tax Office	Financial Services Department and City Secretary		
October 1, 2021	Fiscal Year 2022 begins			

### **CITY OF DESOTO** CITY CHARTER REQUIREMENTS

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

#### **Article VII**

#### Section 1. Fiscal Year.

The fiscal year of the City of DeSoto shall begin on October 1<sup>st</sup> of each calendar year and will end on September 30<sup>th</sup> 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.

<u>Section 2. Preparation and Submission of Budget.</u>
The City Manager, prior to August 1<sup>st</sup> 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 1<sup>st</sup> 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.
  - 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-todate.
  - 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." The same bases are used for both budgets and audited financials.

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

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

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

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

# City of DeSoto FINANCIAL POLICIES

#### **Fiscal**

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

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

debt service payments.

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

#### **5.2.** Fixed Interest versus Variable Interest

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

#### 5.3. Summary

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

#### 6.0 FINANCING ALTERNATIVES

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

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

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

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

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

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

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

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

#### 6.2 Certificates of Obligation – For Essential Nonimpact capital projects

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

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

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

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

#### 6.3 Certificates of Obligations – Enterprise Funds

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

#### **6.4** Revenue Bonds

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

#### 6.5 Other Debt Obligations

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

#### 7.0 CREDIT ENHANCEMENTS

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

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

#### 8.0 DEBT APPROVAL PROCEDURES

#### 8.1. Approval by the City Manager

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

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

#### 8.2. Review By Audit & Finance Committee (AFC)

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

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

#### 9.0 **DEBT LIMITATIONS**

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

#### 10.0 MATURITY LEVELS

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

#### 11.0 METHODS OF SALE

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

#### 11.1. Competitive Sale

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

#### 11.2. Negotiated Sale

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

#### 11.3. Private Placement

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

#### 12.0 PERMITTED INVESTMENTS

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

#### 13.0 REFUNDING OF DEBT

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

#### 14.0 DEBT SERVICE TAX RATE

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

#### 15.0 PROFESSIONAL ASSISTANCE

#### 15.1. Bond Counsel

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

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

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

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

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

#### 15.2. Financial Advisor (FA)

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

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

#### 15.3. External Auditors

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

#### 15.4. Underwriters

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

#### 15.5. Trustees and Paying Agents

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

#### 15.6. Rebate Consultant

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

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

#### PART II-ONGOING DEBT ADMINISTRATION

#### 16.0 RATINGS

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

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

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

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

#### 17.0 SECONDARY MARKET DISCLOSURE

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

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

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

#### 17.1. Disclosure Compliance Officer

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

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

#### 18.0 ARBITRAGE LIABILITY MANAGEMENT

It is the city's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law. Federal arbitrage legislation is intended to discourage entities from issuing taxe x e m p t 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				
<b>General Obligation Bonds (GOs)</b>	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 bor				
	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				
certificates of obligation (cos)	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				
Dublic Duomantu Finance	purpose. Tax levy and/or Revenue pledged as security for bonds.				
Public Property Finance Contractual Obligations	A lease/purchase financing arrangement that is structured to be in compliance with the Public Property Financing Act for the				
(PPFCOs)	acquisition of Personal Property and Equipment.				
(TTCOS)	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.				
<b>Assessment Bonds</b>	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	Tax-increment financing (TIF) of infrastructure and other municipal
District (TIF)	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	A municipality can create a Public Improvement District ("PID")
(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



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### CITY OF DESOTO, TEXAS

#### **FUND STRUCTURE**

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

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

#### 1. General Fund:

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

#### 2. Special Revenue Funds:

Revenue sources are designated for a specific purpose.

#### 3. Debt Service Funds:

These funds are designated to meet current and future debt service requirements on general government debt.

#### 4. Capital Project Funds:

These funds provide funding for capital acquisition and construction projects.

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

#### 5. Enterprise Funds:

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

#### 6. Internal Service Fund:

Allocation and recovery of costs of services provided to other governments. The City of DeSoto currently has no funds of this type.

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

### City of DeSoto Fund Structure Overview

#### **Governmental Funds**

#### **General Funds**

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

#### Special Revenue Funds

Police Dept. State Seized Fund-209 Police Dept. Fed Seized Fund-210 EMS Special Revenue Fund-213 Hotel Stabilization Fund-220 Hotel Occupancy Tax Fund-221 Youth Sports-Baseball-223 Juvenile Case Manager-224 Municipal Court Technology-225 Municipal Court Security Fund-226 Recreation Revolving Fund-227 Fire Training Fund-228 Police Grant Fund-229 Energy Management Fund-230 Senior Center-231 Youth Sports-Soccer-233 Historical Foundation-237 Youth Sports-Football-238 Youth Sports-Basketball-239 Health Facilities Devel. Corp-240 Housing Finance Corp.-241 Industrial Devel. Authority-242 Youth Sports-Girls Softball-247 ARPA Grant Fund-262 CDBG Grant Fund -263 CARES Grant Fund-268 Library Revenue Fund-624

#### **Debt Service Funds**

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

### Capital Projects Funds Senior Center Equipment

Fire PPE Replacement-401

Fire Equip. Replacement Fund-402

Furniture Replacement Fund-403

Command Vehicle Fire-406

Replacement Fund-400

Park Maintenance-407

Pool Maintenance Fund-408

Police Equipment Replacement Fund-409

Facility Maintenance-410

Electron. Equip. Replacement Fund-412

SWRCC Equipment Replacement-413
Park Land Dedication-417

Capital Improvement-Other Public
Works-419

Equipment Replacement Fund-420 Capital Improvements -479

General Fund Capital Improv.-486 Street Improvements-GO Bonds-489 Street Improvements-CO Bonds-490

Heliport Project-702
Fire Station Improvements-705
Park Improvements-710

#### **Proprietary Funds**

#### **Enterprise Funds**

Public Utility Fund-502
Water Meter Replacement
Fund-503

Water/Sewer Equip. Replacement Fund-504

Utility Building Construction Fund-505

CIP-Water & Sewer Fund-508 Storm Drainage Utility Fund-522

Drainage Equipment Replacement Fund -524

Drainage Improvement Fund-528
Sanitation Enterprise Fund-552
Sanitation Equipment.

Replacement Fund-553

Fund/Department/Program		2020	<u>2021</u>	2022
101 - GENERAL FUND				
General Administration Department				
101	TOTAL GENERAL FUND	379.5	385.5	400.5
111 - SOUTHWEST REGIONAL COMM	ILINICATIONS FUND			
Southwest Regional Communications Center Dep				
111-009	TOTAL 111-SWRCC	32	32	35
112 - CITY JAIL OPERATIONS FUND				
Police Department				
112-006	TOTAL REGIONAL JAIL	21	23	23
125 - ECONOMIC DEVELOPMENT RE Economic Development Department	VOLVING FUND			
125-025	TOTAL 125 EDC REVOLVING	3	4	4
224 - JUVENILE CASE MANAGER FUI	ND			
224-008	TOTAL JUVENILE CASE MANAGEMENT	1	1	1
227 - RECREATION REVOLVING FUN	D			
Parks and Recreation Department				
227-005	TOTAL 227 RECREATION REVOLVING	1.5	1.5	1.5
228 - FIRE TRAINING FUND Fire Department				
228-007	TOTAL 228 FIRE TRAINING	1	1	1
229 -POLICE GRANT FUND Police Department				
229-006	TOTAL 229-POLICE GRANT	1	0	0
412 - ERP FUND	TOTAL LES TOLICE GRANN	-		
412	TOTAL 412- ERP	0	0	4
502 - PUBLIC UTILITY FUND				
502-025	TOTAL 502- PUBLIC UTILITY	34	34	34
522 - DRAINAGE FUND				
522-003	TOTAL 522-DRAINAGE UTILITY	5	5	5
552 - SANITATION FUND				
552	TOTAL 552-SANITATION	6	6	8
ALL FUNDS GRAND TOTAL		485	493	517



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### Changes in Budgeted Positions Fiscal Year 2021 to Fiscal Year 2022

#### GENERAL FUND - 101

### General Administration Department

- General Administration is comprised of the following divisions: City Secretary, Records Management, City Manager, Community Initiatives, Environmental Health, and Action Center
- In Fiscal Year 2022, two positions are added:
  - o 1 full-time Administrative Assistant
  - o 1 part-time Administrative Assistant
- Overall change in budgeted positions: +1.5 FTE

### Financial Services Department

- Financial Services is comprised of the following divisions: Administration, Accounting, and Purchasing
- In Fiscal Year 2022, four positions were added:
  - o 1 full-time Assistant Director of Budget
  - 3 full-time Accountants
- In Fiscal Year 2022, four positions were deleted:
  - o 1 full-time Manager of Accounting
  - o 2 full-time Accountant IIs
  - o 1 full-time Accountant I
- Overall change in budgeted positions: None

### **Development Services Department**

- Development Services is comprised of the following divisions: Administration and Engineering, Building Inspection, Planning and Zoning, Street Maintenance, Equipment Services, and Building Services
- In Fiscal Year 2022, one position was deleted:
  - o 1 full-time Building Inspector
- Overall change in budgeted positions: -1 FTE

### Parks and Recreation Department

- Parks and Recreation is comprised of the following divisions: Parks and Landscape Maintenance, Senior Center, Recreation and Civic Center, Seasonal Programming, and Aquatics
- In Fiscal Year 2022, twenty positions were added:
  - o 16 seasonal Water Park Attendants
  - o 4 seasonal Lifeguards

- In Fiscal Year 2022, fourteen positions were deleted:
  - 7 seasons Recreation Attendants
  - o 7 seasonal Cashiers
- Overall change in budgeted positions: +6 seasonal employees

### 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 2022, four positions were added:
  - o 1 full-time Police Officer Certified
  - o 2 full-time Code Enforcement Officers
  - o 1 part-time Administrative Assistant
- Overall change in budgeted positions: +3.5 FTE

#### Fire Department

- The Fire Department has one division: Administration & Operations
- In Fiscal Year 2022, 2 positions were added:
  - o 1 full-time EMS Chief
  - o 1 full-time Fire Marshal
- In Fiscal Year 2022, 2 positions were deleted:
  - o 1 full-time Battalion Chief
  - o 1 full-time Firefighter Paramedic
- Overall change in budgeted positions: None

#### **Municipal Court**

- The Municipal Court has one division: Administration & Operations
- Overall change in budgeted positions: None

#### <u>Library Department</u>

- The Library has one division: Administration
- Overall change in budgeted positions: None

### <u>Information Technology Department</u>

- Information Technology has one division: Administration
- In Fiscal Year 2022, 1 position was added:
  - o 1 full-time Systems Support Coordinator
- Overall change in budgeted positions: +1 FTE

#### SOUTHWEST REGIONAL COMMUNICATIONS FUND – 111

### Southwest Regional Communications Center (SWRCC)

- The SWRCC has one division: Administration & Operations
- In FY 2022, 3 positions were added:
  - o 3 full-time Emergency Dispatchers
- Overall change in budgeted positions: +3 FTE

### CITY JAIL OPERATIONS FUND - 112

### City Jail

- The Jail is a regional cooperative between the Cities of Cedar Hill, Lancaster, Duncanville (added in FY2021) and DeSoto. Employees of the Jail are employees of the City of DeSoto.
- The City Jail has one division: Jail Operations
- Overall change in budgeted positions: None

#### ECONOMIC DEVELOPMENT REVOLVING FUND – 125

### **Economic Development**

- Economic Development has one division: Administration
- Overall change in budgeted positions: None

#### JUVENILE CASE MANAGER FUND – 224

#### Municipal Court – Juvenile Case Manager

• Overall change in budgeted positions: None

### RECREATION REVOLVING FUND - 227

#### Parks and Recreation – Recreation and Civic Center Division

• Overall change in budgeted positions: None

#### FIRE TRAINING FUND – 228

#### Fire Department

• Overall change in budgeted positions: None

### **ERP FUND – 412**

### **ERP Temporary Staff**

- The ERP Fund provides for temporary staffing needs related to the implementation of the City's new ERP
- In FY 2022, 4 positions were added:
  - o 2 part-time Accountants
  - o 1 full-time IT Project Manager
  - o 1 full-time HR Administrative Assistant II
- Overall change in budgeted positions: +3 FTE

#### PUBLIC UTILITY FUND – 502

### Public Utilities Department

- Public Utilities is comprised of the following divisions: Administration, Utility Billing, and Field Operations
- In FY 2022, 2 positions were added:
  - o 2 full-time Meter Technicians
- In FY 2022, 2 positions were deleted:
  - o 2 full-time Meter Readers
- Overall change in budgeted positions: None

### STORM DRAINAGE UTILITY FUND – 522

### **Development Services Department**

• Overall change in budgeted positions: None

#### SANITATION FUND – 552

#### **Development Services Department**

- In FY 2022, 2 positions were added:
  - o 2 full-time Maintenance Workers
- Overall change in budgeted positions: +2 FTE

# CITY OF DESOTO ADOPTED BUDGET SUMMARY BY CATEGORY FY 2021-22

Fund No	Description		ESTIMATED BEGINNING BALANCE 10/1/2021	REVENUES	2021 EX	(PENDITURES	т	RANSFERS IN	1	RANSFERS		ESTIMATED ENDING BALANCE 9/30/2022
	GENERAL FUNDS		., ,									, ,
101	GENERAL FUND	\$	18,181,343	\$ 55,482,448	\$	48,515,169	\$	36,300	\$	7,827,757	\$	17,357,166
102	PEG FUND	Ś	227,617	\$ 100,300	\$	150,000	\$	-	\$	-	\$	177,917
108	STABILIZATION FUND-DESOTO	\$	2,917,328	\$ 9,000	\$	-	\$	_	\$	_	\$	2,926,328
	Subtotal General Funds	\$	21,326,288	\$ 55,591,748	\$	48,665,169	\$	36,300	\$	7,827,757	\$	20,461,410
	COOPERATIVE EFFORTS											
111	SW REGIONAL COMM. CENTER FUND	\$	360,260	\$ 4,446,476	\$	3,915,478	\$	-	\$	480,000	\$	411,258
112	CITY JAIL OPERATIONS	\$	354,978	\$ 1,329,400	\$	1,464,663	\$	-	\$	19,500	\$	200,215
134	SWRCC-STABILIZATION FUND	\$	372,200	\$ 100	\$	-	\$	-	\$	-	\$	372,300
413	SWRCC-EQUIPMENT REPLACE FUND	\$	316,461	\$ -	\$	433,106	\$	480,000	\$	-	\$	363,355
	Subtotal Cooperative Efforts	\$	1,403,899	\$ 5,775,976	\$	5,813,247	\$	480,000	\$	499,500	\$	1,347,128
	SALES TAX COOPORATIONS											
118	PARK DEVELOPMENT CORP. FUND	\$	1,029,273	\$ 976,000	\$	347,875	\$	-	\$	217,700	\$	1,439,698
126	ECONOMIC INCENTIVE FUND	\$	150,000	\$ -	\$	-	\$	150,000	\$	-	\$	300,000
347	DEBT SERVICE PARKS DEVELOPMENT	\$	105,474	\$ 100	\$	221,800	\$	217,700	\$	-	\$	101,474
	Subtotal Sales Tax Corporations	\$	1,284,747	\$ 976,100	\$	569,675	\$	367,700	\$	217,700	\$	1,841,172
	SPECIAL REVENUE FUNDS											
209	POLICE DEPTSTATE SEIZED FUND	\$	654	\$ 4,050	\$	5,200	\$	-	\$	-	\$	(496)
210	POLICE DEPT FED SEIZED FUNDS	\$	786	\$ 55,300	\$	56,000	\$	-	\$	-	\$	86
213	EMS/FIRE SPECIAL REVENUE FUND	\$	28,094	\$ 5,200	\$	1,500	\$	-	\$	-	\$	31,794
220	HOTEL-STABILIZATION FUND	\$	503,284	\$ -	\$	-	\$	-	\$	-	\$	503,284
221	HOTEL OCCUPANCY TAX FUND	\$	1,204,132	\$ 1,002,000	\$	557,400	\$	-	\$	-	\$	1,648,732
223	YOUTH SPORTS ASSOC-BASEBALL	\$	2,000	\$ -	\$	2,000	\$	-	\$	-	\$	0
224	JUVENILE CASE MANAGER FUND	\$	33,838	\$ 20,100	\$	58,183	\$	40,000	\$	-	\$	35,755
225	MUNICIPAL COURT TECHNOLOGY	\$	104,630	\$ 16,200	\$	15,970	\$	-	\$	-	\$	104,860
226	MUNICIPAL COURT SECURITY FUND	\$	74,668	\$ 12,100	\$	2,812	\$	-	\$	10,000	\$	73,956
227	RECREATION REVOLVING FUND	\$	93,180	\$ 305,300	\$	343,280	\$	43,000	\$	35,000	\$	63,200
228	FIRE TRAINING FUND	\$	157,007	\$ 294,800	\$	270,653	\$	=	\$	33,000	\$	148,154
229	POLICE GRANT FUND	\$	102,747	\$ 78,019	\$	17,941	\$	5,460	\$	-	\$	168,285
230	ENERGY MANAGEMENT FUND	\$	565,972	\$ 3,000	\$	1,853,512	\$	1,868,758	\$	_	\$	584,218
231	SENIOR CENTER	\$	29,603	\$ 10,630	\$	12,100	\$		\$	_	\$	28,133
233	YOUTH SPORTS ASSOC-SOCCER	\$	1,500	\$ -	\$	500	\$	-	\$	_	\$	1,000
237	HISTORICAL FOUNDATION	\$	4,744	\$ -	\$	-	\$	-	\$	_	\$	4,744
238	YOUTH SPORTS ASSOC-FOOTBALL	, \$	11,691	\$ 29,825	\$	24,150	\$	-	\$	-	\$	17,366
239	YOUTH SPORTS ASSOC-BASKETBALL	\$	29,545	\$ 40,585	\$	34,722	\$	_	\$	_	\$	35,408
240	HEALTH FACILITIES DEVEL CORP	\$	19,277	\$ 200	\$	100	\$	-	\$	_	\$	19,377
241	HOUSING FINANCE CORP	\$	81,062	\$ 750	\$	20,000	\$	_	Ś	_	\$	61,812
242	INDUSTRIAL DEVEL. AUTHORITY	\$	30,400	\$ 350	\$	250	\$	-	\$	-	\$	30,500
247	YOUTH SPORTS-GIRLS SOFTBALL	\$	3,625	\$ -	\$	1,000	\$	-	\$	-	\$	2,625
262	SPECIAL REVENUE FUND -ARPA	\$	18,992	\$ 3,653,351	\$	3,653,351	\$	-	\$	-	\$	18,992
263	CDBG GRANT FUND	\$	18,992	\$ 310,882	Ś	310,782	\$	-	\$	_	Ś	19,092
264	FIRE GRANT FUND	\$	1,540	\$ ,	\$		\$	-	\$	-	\$	1,540
268	SPECIAL REVENUE FUND-CARES ACT	\$	45,967	\$ 735,997	\$	735,997	\$	-	\$	-	\$	45,967
624	LIBRARY REVENUE FUND	\$	45,967	\$ 16,350	\$	17,824	\$	-	\$	-	Ś	44,493
- * *	Subtotal Special Revenue Funds	\$	3,213,899	\$ 6,594,989	\$	7,995,227	\$	1,957,218	\$	78,000	\$	3,692,879
	DEBT SERVICE FUNDS											
305	BOND DEBT SERVICE FUND	\$	4,466,830	\$ 7,214,433	\$	7,562,717	\$	232,714	\$	26,300	\$	4,324,960

# CITY OF DESOTO ADOPTED BUDGET SUMMARY BY CATEGORY FY 2021-22

Fund No	Description	1	ESTIMATED BEGINNING BALANCE 10/1/2021	REVENUES	E)	(PENDITURES	т	RANSFERS IN	T	RANSFERS OUT	STIMATED ENDING BALANCE 9/30/2022
	CAPITAL PROJECT FUNDS										
400	SENIOR CTR EQUIPMENT REPLACE	\$	26,983	\$ 50	\$	14,500	\$	20,000	\$	_	\$ 32,533
401	FIRE PPE REPLACEMENT	\$	64,782	\$ 200	\$	113,000	\$	63,000	\$	-	\$ 14,982
402	FIRE EQUIP. REPLACEMENT FUND	\$	135,117	\$ 100	\$	74,075	\$	73,674	\$	-	\$ 134,816
403	FURNITURE REPLACEMENT FUND	\$	47,924	\$ 50	\$	68,000	\$	68,000	\$	-	\$ 47,974
406	COMMAND VEHICLE FIRE	\$	3,961	\$ 100	\$	-	\$	-	\$	-	\$ 4,061
407	PARK MAINTENANCE	\$	98,978	\$ 50	\$	134,500	\$	150,000	\$	-	\$ 114,528
408	POOL MAINTENANCE FUND	\$	50,106	\$ 50	\$	45,000	\$	55,000	\$	-	\$ 60,156
409	POLICE EQUIPMENT REPLACE FUND	\$	115,815	\$ 150	\$	189,500	\$	191,870	\$	2,370	\$ 115,965
410	FACILITY MAINTENANCE	\$	91,078	\$ 300	\$	471,700	\$	492,700	\$	-	\$ 112,378
412	ELECTRON.EQUIP.REPLACE.FUND	\$	794,621	\$ 10,000	\$	1,249,703	\$	963,836	\$	-	\$ 518,754
417	PARK LAND DEDICATION	\$	177,397	\$ 10,300	\$	10,000	\$	-	\$	-	\$ 177,697
419	CAPITAL IMPROTHER PUBL WKS	\$	746,927	\$ 500,500	\$	1,204,689	\$	704,689	\$	-	\$ 747,427
420	EQUIPMENT REPLACEMENT FUND	\$	2,700,248	\$ 3,000	\$	2,736,700	\$	1,348,900	\$	-	\$ 1,315,448
479	CAPITAL IMPROVEMENTS-CITY	\$	1,899,768	\$ 1,000	\$	-	\$	500,000	\$	-	\$ 2,400,768
486	GENERAL CAPITAL IMPROVEMENTS	\$	4,218,739	\$ 500	\$	1,825,000	\$	1,825,000	\$	-	\$ 4,219,239
489	STREET IMPROVEMENTS-GO BONDS	\$	27,978	\$ 100	\$	-	\$	-	\$	-	\$ 28,078
490	STREET IMPROVEMENTS-CO BONDS	\$	7,731,084	\$ 12,020,000	\$	16,800,000	\$	-	\$	-	\$ 2,951,084
702	HELIPORT PROJECT-2011A BONDS	\$	3	\$ -	\$	-	\$	-	\$	-	\$ 3
705	FIRE STATION IMPROVEMENTS	\$	190,782	\$ -	\$	500,000	\$	-	\$	-	\$ (309,218)
710	PARK IMPROVEMENTS	\$	473,199	\$ -	\$	-	\$	-	\$	-	\$ 473,199
	Subtotal Capital Project Funds	\$	19,595,489	\$ 12,546,450	\$	25,436,367	\$	6,456,669	\$	2,370	\$ 13,159,871
	Enterprise Funds										
502	PUBLIC UTILITY FUND	\$	11,924,657	\$ 24,550,760	\$	21,122,002	\$	-	\$	4,833,548	\$ 10,519,867
503	WATER METER REPLACEMENT FUND	\$	277,819	\$ 300	\$	300,000	\$	800,000	\$	-	\$ 778,119
504	WATER/SEWER EQUIP REPLACE FUND	\$	286,762	\$ 300	\$	174,000	\$	174,000	\$	-	\$ 287,062
505	UTILITY BUILD CONSTUCTION FUND	\$	3,018,773	\$ 3,000	\$	=	\$	1,000,000	\$	-	\$ 4,021,773
508	CIP-WATER & SEWER FUND	\$	5,487,712	\$ 3,120,000	\$	7,791,575	\$	1,980,574	\$	-	\$ 2,796,711
522	STORM DRAINAGE UTILITY FUND	\$	1,109,984	\$ 1,581,000	\$	653,699	\$	-	\$	599,925	\$ 1,437,360
524	DRAINAGE EQUIP REPLACE FUND	\$	10,237	\$ 50	\$	-	\$	-	\$	-	\$ 10,287
528	DRAINAGE IMPROVEMENTS FUND	\$	2,240,279	\$ 2,500	\$	1,099,400	\$	599,925	\$	-	\$ 1,743,304
552	SANITATION ENTERPRISE FUND	\$	870,669	\$ 5,623,000	\$	5,494,378	\$	-	\$	142,100	\$ 857,191
553	SANITATION EQUIP REPLACE FUND	\$	167,179	\$ 100	\$	250,000	\$	142,100	\$	-	\$ 59,379
	Subtotal Enterprise Funds	\$	25,394,071	\$ 34,881,010	\$	36,885,054	\$	4,696,599	\$	5,575,573	\$ 22,511,053
	FUND TOTALS BY CATEGORY	\$	76,685,224	\$ 123,580,706	\$	132,927,456	\$	14,227,200	\$	14,227,200	\$ 67,338,474

# CITY OF DESOTO, TEXAS EXPLANATION OF MAJOR CHANGES IN FUND BALANCE (Major Funds and Those with Fund Balance Changes of 10% or More) Beginning Fund Balance versus Projected Fund Balance - FY 202&

### **GENERAL FUND**

### General Fund Fund 101

At the beginning of Fiscal Year (FY) 2022, the City of DeSoto has a General Fund (GF) fund balance (FB) of \$24,152,877. The General Fund will end the FY 2022 year with a projected FB of \$23,328,700, a decrease of 3.4% over the year. This change in FB is mainly attributable to the renovation of City Hall.

### Stabilization Fund Fund 108

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

This fund will begin the FY 2022 year with a fund balance of \$2,915,931 and is projected to end FY 2022 with a fund balance of \$2,924,931. This represents an increase of 0.3%, due to interest earned by the Fund Balance. It will continue to carry a large FB as a multi-year savings plan for unbudgeted and/or unanticipated expenditures in future years.

#### **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 2022 SWRCC will begin with a working capital balance of \$535,023 and is projected to end with a working capital balance of \$586,021, which translates to an increase of 9.5% throughout the year.

### 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 2022 the SWRCC Equipment Replacement Fund will begin with a FB of \$537,824 and will end with a projected FB of \$584,718. This represents an 8.7% increase throughout the year. This increase is due to transfers in exceeding projected expenditures in an effort to rebuild after payment for new 9-1-1 software.

#### SALES TAX CORPORATIONS

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

### Park Development Corporation Fund Fund 118

This fund will begin FY 2022 with a FB of \$1,081,796 and is projected to end the year with a FB of \$1,492,221 which represents a 37.9% increase in FB throughout the year. This increase is due to incoming revenues significantly outpacing expenditures budgeted in Fund 118 during FY 2022.

### **PUBLIC UTILITY FUNDS**

### Public Utility Fund Fund 502

This fund will begin FY 2022 with a working capital balance of \$12,860,081 and will end with a projected working capital balance of \$11,455,291, which represents a 10.9% decrease in working capital balance throughout the year. This change in working capital balance is due to steady Water & Sewer rates against increasing costs.

### Utility Build Construction Fund 505

This fund will begin FY 2022 with a FB of \$3,019,297 and will end with a projected balance of \$4,022,297, which represents a 33.2% decrease in FB throughout the year. This fund is being built up to fund future construction of a Public Utility building and will carry a fund balance until construction is completed.

### 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 2022 the CIP - Water and Sewer Fund will begin with a working capital balance of \$10,393,934 and is projected to end with a negative balance of \$7,702,933, which represents a 25.9% reduction in the working capital balance throughout 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 2022 with a working capital balance of \$1,134,854 and will end the year with a balance of \$1,462,230, which represents an increase of 28.8% in working capital balance throughout the year. Though revenue transferred into this fund remains flat (level), budgeted expenditures are less than budgeted revenues for FY2022.

### **Drainage Improvements Fund Fund 528**

This fund will begin FY 2022 with a FB of \$2,497,799 and will end the year with a FB of \$2,000,824, which represents a 19.9% decrease in FB throughout the year, due to significant project spending.

### SANITATION ENTERPRISE FUNDS

### Sanitation Enterprise Fund Fund 55&

This fund will begin FY 2022 with a working capital balance of \$376,373 and will end with a projected balance of \$362,895, which represents a 3.6% decrease in working capital balance throughout the year.

### Sanitation Equipment Replacement Fund Fund 553

This fund will begin FY 2022 with a balance of \$167,471 and is projected end the year with a FB of \$59,671, which represents a 64.4% decrease in FB throughout the year. This fund is used to purchase vehicles and equipment and we anticipate significant purchases in FY22.

#### HOTEL OCCUPANCY TAX FUND

### Hotel Occupancy Tax Fund Fund 221

In FY 2022 the Hotel Occupancy Tax (HOT) Fund will begin with a FB of \$1,706,270 and is projected to end with a FB of \$2,150,870, which represents an increase of 26.1% throughout 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 FUNDS**

### Police Department - State Seized Fund Fund 209

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

This fund will begin FY 2022 with a FB of \$2,654 and will end with a FB of \$1,504, which represents decrease of 43.3% throughout the year. This decrease is due to miscellaneous items budgeted to be purchased in FY2021.

### Police Department - Federal Seized Funds Fund 210

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

This fund will begin FY 2022 with a FB of \$38,151 and will end the year with a FB of \$37,451, which represents a decrease of 1.8% in FB throughout the year. Revenues for this fund in FY 2022 are projected to be similar to the previous fiscal year, and expenditures budgeted for Supplies, and Services & Professional Fees exceed the amount of revenues anticipated for the FY.

### EMS/Fire Special Revenue Fund Fund 213

This fund serves as a multi-year financial planning tool for the purchase of EMS and Fire equipment. Fund 213 will begin FY 2022 with a FB of \$28,955 is projected to end the year with a FB of \$32,655, which represents an increase of 12.8 in FB throughout the year. Though revenue in this fund is projected to stay flat, no significant expenditures are expected in FY22.

### Youth Sports Association – Baseball Fund Fund 223

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

This fund will begin FY 2022 with a FB of \$4,000 and is projected to end the year with a FB of \$2,000. This 50% decrease is due to no projected revenues for FY22.

### Juvenile Case Manager Fund Fund 224

This fund is utilized as part of the operations expenses for the Municipal Court, as they are related to the investigation and judicial trying of juvenile court cases. This fund will begin FY 2022 with a FB of \$51,295 and is projected to end the year with a FB of \$53,212. This represents a 3.7% increase in FB throughout the year as revenues are projected to slightly more than cover salary increases.

### Recreation Revolving Fund Fund 227

This fund will begin FY 2022 with a FB of \$174,909 is projected to end the year with a FB of \$144,929, which represents decrease of 17.1% in FB throughout the year. This reduction in FB is due increased salary costs for all employees, while revenues are projected to remain weak due to COVID.

### Fire Training Fund Fund 228

This fund will begin FY 2022 with a FB of \$167,480 is projected to end the year with a FB of \$158,627, which represents decrease of 5.3% in FB throughout the year.

### Youth Sports Association - Soccer Fund 233

This fund will begin FY 2022 with a FB of \$2,000 is projected to end the year with a FB of \$1,500, which represents decrease of 25% in FB due to zero projected revenue.

### Youth Sports Association – Football Fund 238

This fund will begin FY 2022 with a FB of \$6,108, and is projected to end the year with a fund balance of \$11,783, which represents an increases of 92.9% in FB throughout the year. The increase in FB is due to an increase in charges for participation fees.

### Youth Sports Association – Basketball Fund 239

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

This fund will begin FY 2022 with a FB of \$25,138, and is projected to end the year with a FB of \$29,545, which represents an increase of 23.3% in FB throughout the year.

This is due to projected revenue collections exceeding anticipated expenditures.

### Housing Finance Corporation Fund 241

This fund will begin FY 2022 with a FB of \$80,304 and will end with a FB of \$61,054, which represents a 24.0% decrease in FB throughout the year. This reduction is due to the allocation of \$20,000 for the Neighborhood Grant Program for the beautification of the City.

### Youth Sports Association – Girls Softball Fund 247

This fund will begin FY 2022 with a FB of \$4,625 and is projected to end the year with a FB of \$3,625, a decrease of 21.6% in FB throughout the year.

### **CAPITAL PROJECT FUNDS**

### Senior Center Equipment Replacement Fund Fund 400

This fund will begin FY 2022 with a FB of \$31,799, and is projected to end the year with a FB of \$37,349, an increase of 17.5% in FB throughout the year.

### Fire PPE Replacement Fund 401

This fund will begin FY 2022 with a FB of \$144,185, and is projected to end the year with a FB of \$64,782, which represents a decrease of 34.5% in FB throughout the year. This decrease is due to flat (level) anticipated revenue and an increase in expenditures for firefighters' protective clothing. This fund will carry a fund balance in FY 2021 to save for the purchases of high-cost PPE in future years.

### Park Maintenance Fund 407

This fund will begin FY 2022 with a FB of \$100,251, and is projected to end the year with a FB of \$115,801, which represents an increase of 15.5% in FB throughout the year. This increase is due to steady transfers in, which are greater than the anticipated costs of supplies to maintain DeSoto parks and trails.

### Pool Maintenance Fund Fund 408

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

This fund will begin FY 2022 with a FB of \$94,430, and is projected to end the year with \$104,480 in FB, which represents an increase of 10.6% in FB throughout the year. This increase is due to a surplus of transfers in over the anticipated level of expenditures for FY22.

### Electronic Equipment Replacement Fund Fund 412

This fund is used for replacement of servers, computers, printers, and software throughout the organization and also our proposed ERP system. Fund 412 will begin FY 2022 with a FB of \$1,725,114 and end the year with a FB of \$1,449,247, representing a 16.0% decrease in FB throughout the year. This decrease in FB corresponds to a new ERP system to be implemented in FY2022 and also capital outlay costs for the purchases of computer equipment for City employees. This fund will carry a FB into FY 2022 as part of a multi-year financial planning tool for electronic equipment replacement throughout the City.

### Capital Improvements-City Fund 479

The Capital Improvement fund is intended for building and capital improvements within City. This fund will begin FY 2022 with a FB of \$1,898,970 and will end with a FB of \$2,399,970, which represents a 26.4% increase in FB throughout the year. This fund increase is due to no expenditures programmed for those improvements throughout FY 2022.

### Street Improvements – C.O. Bonds Fund 490

The Street Improvements – C. O. Bonds Fund is intended for street improvements that are funded through Certificates of Obligation. This fund will begin FY 2022 with a FB of \$11,552,855 and will end with a FB of \$6,772,855, which represents a 41.4% decrease in FB throughout the year. The reduction in FB is due to expenditures made for street improvements throughout FY 2022.

# CITY OF DESOTO, TEXAS COMBINED FUND STATEMENT ACTUALS FOR FY 2019-20

			ST	ABILIZATION	9	SALES TAX	C	COOPERATIVE		SPECIAL	DE	BT SERVICE		CAPITAL	E	NTERPRISE	,	ACTUALS FY
	GEN	ERAL FUNDS		FUND	COI	RPORATIONS		EFFORTS	RE	VENUE FUNDS		FUNDS	PR	OJECT FUNDS		FUNDS		2019-20
FUND BALANCE-BEGINNING	\$	18,035,067	\$	2,401,328	\$	749,763	\$	1,798,075	\$	3,782,416	\$	4,587,635	\$	27,010,389	\$	32,153,826	\$	90,518,500
PROPERTY TAXES	\$	25,322,799	\$	-	\$	-	\$	-	\$	-	\$	7,193,503	\$	-	\$	-	\$	32,516,303
SALES TAXES & OTHER TAXES	\$	9,614,012	\$	-	\$	797,421	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,411,433
HOTEL OCCUPANCY TAX	\$	-	\$	-	\$	-	\$	-	\$	894,320	\$	-	\$	-	\$	-	\$	894,320
FRANCHISE FEES	\$	3,724,714	\$	-	\$	-	\$	1,060,733	\$	-	\$	-	\$	-	\$	-	\$	4,785,447
LICENSES & PERMITS	\$	1,496,317	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,496,317
INTERGOVERNMENTAL	\$	1,167,114	\$	-	\$	-	\$	3,661,328	\$	923,907	\$	224,955	\$	-	\$	-	\$	5,977,304
CHARGES FOR SERVICES	\$	2,001,920	\$	-	\$	-	\$	52,460	\$	470,520	\$	-	\$	-	\$	29,513,291	\$	32,038,191
FINES & FORFEITURES	\$	1,050,472	\$	-	\$	-	\$	-	\$	46,576	\$	-	\$	-	\$	23,236	\$	1,120,283
INTEREST REVENUES	\$	467,089	\$	5,603	\$	4,298	\$	6,581	\$	33,642	\$	94,698	\$	418,634	\$	492,365	\$	1,522,910
ADMINISTRATIVE FEE REIMBURSE	\$	1,992,971	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,992,971
MISCELLANEOUS	\$	427,300	\$	-	\$	-	\$	242	\$	226,569	\$	-	\$	159,917	\$	1,050,926	\$	1,864,955
TOTAL REVENUES	\$	47,264,708	\$	5,603	\$	801,719	\$	4,781,345	\$	2,595,533	\$	7,513,156	\$	578,551	\$	31,079,817	\$	94,620,433
TRANSFERS IN	\$	37,500	\$	250,000	\$	215,700	\$	480,000	\$	2,195,383	\$	235,564	\$	6,537,476	\$	4,592,941	\$	14,544,564
TOTAL AVAILABLE RESOURCES	\$	65,337,275	\$	2,656,931	\$	1,767,183	\$	7,059,420	\$	8,573,332	\$	12,336,355	\$	34,126,416	\$	67,826,585	\$	199,683,497
GENERAL ADMINISTRATION	\$	1,741,089	\$	-	\$	-	\$	-	\$	364,156	\$	-	\$	-	\$	29,226	\$	2,134,471
FINANCIAL SERVICES	\$	968,038	•	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	968,038
MUNICIPAL COURT	\$	636,032	\$	-	\$	-	\$	-	\$	56,410	\$	-	\$	-	\$	-	\$	692,441
INFORMATION TECHNOLOGY	\$	1,364,726		-	\$	-	\$	-	\$	-	\$	-	\$	131,134	\$	-	\$	1,495,860
HUMAN RESOURCES	\$	715,868		-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	715,868
DEVELOPMENT SERVICES	\$	3,668,808	\$	-	\$	-	\$	-	\$	1,032,923	\$	-	\$	369,848	\$	526,930	\$	5,598,508
PARKS AND RECREATION SERVICES	\$	2,456,353	\$	-	\$	-	\$	-	\$	852,091	\$	-	\$	101,935	\$	399,088	\$	3,809,468
LIBRARY SERVICES	\$	1,239,125	\$	-	\$	-	\$	-	\$	5,092	\$	-	\$	-	\$	-	\$	1,244,218
POLICE	\$	9,882,599	\$	-	\$	-	\$	1,081,599	\$	322,383	\$	-	\$	97,770	\$	-	\$	11,384,351
FIRE	\$	8,372,496	\$	-	\$	-	\$	-	\$	236,814	\$	-	\$	121,031	\$	-	\$	8,730,342
SWRCC	\$	-	\$	-	\$	-	\$	2,932,865	\$	-	\$	-	\$	-	\$	-	\$	2,932,865
PUBLIC UTILITIES	\$	-	\$	-	\$	-	\$	-	\$	163,039	\$	-	\$	-	\$	15,487,199	\$	15,650,238
CAPITAL IMPROVEMENTS	\$	871,124	\$	-	\$	-	\$	92,341	\$	224,603	\$	-	\$	7,306,600	\$	3,702,533	\$	12,197,201
DEBT SERVICE	\$	45,288	\$	-	\$	339,625	\$	432,646	\$	-	\$	7,576,058	\$	-	\$	684,660	\$	9,078,277
NON-DEPARTMENTAL	\$	3,672,593	\$	-	\$	-	\$	23,995	\$	564,362	\$	-	\$	23,312	\$	8,094,338	\$	12,378,599
TOTAL EXPENDITURES	\$	35,634,138	\$	-	\$	339,625	\$	4,563,447	\$	3,821,873	\$	7,576,058	\$	8,151,629	\$	28,923,974	\$	89,010,744
TRANSFERS OUT	\$	7,337,354	\$	-	\$	515,700	\$	499,500	\$	491,965	\$	26,300	\$	606,830	\$	5,066,915	\$	14,544,564
FUND BALANCE-ENDING	\$	22,261,119	\$	2,656,931	\$	911,858	\$	1,996,473	\$	4,259,494	\$	4,733,997	\$	25,367,958	\$	33,835,695	\$	96,023,524

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

			C.T.	ABILIZATION	SALES TAX		OOPERATIVE		SPECIAL	DE	BT SERVICE		CAPITAL	<b>E</b> 1	NTERPRISE		PROJECTED FY
	CEN	EDAL FUNDS	31			٠	EFFORTS	DE		DE	FUNDS	DD		EI			
FUND DALANCE DECINING		ERAL FUNDS	,	FUND	 RPORATIONS	ć			EVENUE FUNDS	<u>,</u>			OJECT FUNDS	ć	FUNDS	ć	2020-21
FUND BALANCE-BEGINNING	\$	22,261,119	\$	2,656,931	\$ 911,858	\$	1,996,473	\$	4,259,494	\$	4,733,997	\$	25,367,958	\$	33,835,695	\$	96,023,524
PROPERTY TAXES	\$	29,031,544	\$	-	\$ -	\$	-	\$	-	\$	7,814,000	\$	-	\$	-	\$	36,845,544
SALES TAXES & OTHER TAXES	\$	13,115,000	\$	-	\$ 825,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	13,940,000
HOTEL OCCUPANCY TAX	\$	-	\$	-	\$ -	\$	-	\$	750,000	\$	-	\$	-	\$	-	\$	750,000
FRANCHISE FEES	\$	3,712,290	\$	-	\$ -	\$	1,069,000	\$	-	\$	-	\$	-	\$	-	\$	4,781,290
LICENSES & PERMITS	\$	1,432,000	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,432,000
INTERGOVERNMENTAL	\$	386,550	\$	-	\$ -	\$	4,038,001	\$	393,801	\$	358,407	\$	200,000	\$	-	\$	5,376,759
CHARGES FOR SERVICES	\$	1,893,900	\$	-	\$ -	\$	75,800	\$	549,575	\$	-	\$	-	\$	30,734,000	\$	33,253,275
FINES & FORFEITURES	\$	961,000	\$	-	\$ -	\$	-	\$	44,500	\$	-	\$	-	\$	21,000	\$	1,026,500
INTEREST REVENUES	\$	75,300	\$	9,000	\$ 1,100	\$	5,200	\$	8,275	\$	93,000	\$	44,640	\$	79,200	\$	315,715
ADMINISTRATIVE FEE REIMBURSE	\$	1,992,971	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,992,971
MISCELLANEOUS	\$	400,400	\$	-	\$ -	\$	600	\$	106,600	\$	-	\$	18,000,000	\$	8,965,000	\$	27,472,600
TOTAL REVENUES	\$	53,000,955	\$	9,000	\$ 826,100	\$	5,188,601	\$	1,852,751	\$	8,265,407	\$	18,244,640	\$	39,799,200	\$	127,186,654
TRANSFERS IN	\$	37,500	\$	250,000	\$ 217,700	\$	430,000	\$	1,955,433	\$	235,564	\$	7,320,701	\$	3,634,446	\$	14,081,344
TOTAL AVAILABLE RESOURCES	\$	75,299,574	\$	2,915,931	\$ 1,955,658	\$	7,615,074	\$	8,067,678	\$	13,234,968	\$	50,933,299	\$	77,269,341	\$	237,291,522
GENERAL ADMINISTRATION	\$	2,120,145	\$	-	\$ -	\$	-	\$	685,793	\$	-	\$	-	\$	41,000	\$	2,846,938
FINANCIAL SERVICES	\$	1,460,196	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,460,196
MUNICIPAL COURT	\$	691,966	\$	-	\$ -	\$	-	\$	82,312	\$	-	\$	-	\$	-	\$	774,278
INFORMATION TECHNOLOGY	\$	1,495,493	\$	-	\$ -	\$	-	\$	-	\$	-	\$	154,100	\$	-	\$	1,649,593
HUMAN RESOURCES	\$	773,216	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	773,216
DEVELOPMENT SERVICES	\$	5,156,405	\$	-	\$ -	\$	-	\$	1,281,000	\$	-	\$	475,700	\$	681,748	\$	7,594,853
PARKS AND RECREATION SERVICES	\$	3,123,347	\$	-	\$ -	\$	-	\$	863,537	\$	-	\$	93,000	\$	493,232	\$	4,573,116
LIBRARY SERVICES	\$	1,434,915	\$	-	\$ -	\$	-	\$	26,600	\$	-	\$	-	\$	-	\$	1,461,515
POLICE	\$	11,030,309	\$	-	\$ -	\$	1,375,505	\$	138,919	\$	-	\$	114,782	\$	-	\$	12,659,515
FIRE	\$	8,244,101	\$	-	\$ -	\$	-	\$	289,810	\$	-	\$	187,075	\$	-	\$	8,720,986
SWRCC	\$	-	\$	-	\$ -	\$	3,272,115	\$	-	\$	-	\$	-	\$	-	\$	3,272,115
PUBLIC UTILITIES	\$	-	\$	-	\$ -	\$	-	\$	223,000	\$	-	\$	-	\$	17,067,011	\$	17,290,011
CAPITAL IMPROVEMENTS	\$	435,323	\$	-	\$ -	\$	-	\$	-	\$	-	\$	14,593,288	\$	6,563,700	\$	21,592,311
DEBT SERVICE	\$	46,913	\$	-	\$ 338,700	\$	433,106	\$	-	\$	8,052,735	\$	50,000	\$	1,972,644	\$	10,894,097
NON-DEPARTMENTAL	\$	7,799,660	\$	-	\$ 223,487	\$	18,400	\$	310,782	\$	-	\$	1,030,000	\$	8,149,770	\$	17,532,099
TOTAL EXPENDITURES	\$	43,811,988	\$	-	\$ 562,187	\$	5,099,126	\$	3,901,753	\$	8,052,735	\$	16,697,945	\$	34,969,105	\$	113,094,838
TRANSFERS OUT	\$	7,150,829	\$	-	\$ 217,700	\$	502,000	\$	82,050	\$	26,300	\$	2,180,370	\$	4,108,420	\$	14,267,669
FUND BALANCE-ENDING	\$	24,336,758	\$	2,915,931	\$ 1,175,771	\$	2,013,948	\$	4,083,875	\$	5,155,933	\$	32,054,984	\$	38,191,816	\$	109,929,015

### CITY OF DESOTO, TEXAS COMBINED FUND STATEMENT

#### ADOPTED BUDGET FOR FY 2021-22

			ST	ABILIZATION	S	ALES TAX	cc	OOPERATIVE		SPECIAL	DE	BT SERVICE		CAPITAL	EI	NTERPRISE	Α	DOPTED FY
	GEN	ERAL FUNDS		FUND	COF	RPORATIONS		<b>EFFORTS</b>	RE	EVENUE FUNDS		FUNDS	PRO	DJECT FUNDS		FUNDS		2021-22
FUND BALANCE-BEGINNING	\$	24,336,758	\$	2,915,931	\$	1,175,771	\$	2,013,948	\$	4,083,875	\$	5,155,933	\$	32,054,984	\$	38,191,816	\$	109,929,015
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	\$	758,223	\$	-	\$	-	\$	4,671,476	\$	443,801	\$	358,407	\$	-	\$	-	\$	6,231,907
CHARGES FOR SERVICES	\$	2,279,630	\$	-	\$	-	\$	75,800	\$	587,610	\$	-	\$	-	\$	31,645,760	\$	34,588,800
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	\$	36,450	\$	62,250	\$	216,300
ADMINISTRATIVE FEE REIMBURSE	\$	1,992,971	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,992,971
MISCELLANEOUS	\$	394,400	\$	-	\$	200,000	\$	600	\$	118,130	\$	-	\$	12,510,000	\$	3,157,000	\$	16,380,130
TOTAL REVENUES	\$	55,582,748	\$	9,000	\$	4,167,350	\$	5,775,976	\$	2,205,641	\$	7,214,433	\$	12,546,450	\$	34,881,010	\$	122,382,608
TRANSFERS IN	\$	36,300	\$	-	\$	217,700	\$	480,000	\$	1,957,218	\$	232,714	\$	6,456,669	\$	4,696,599	\$	14,077,200
TOTAL AVAILABLE RESOURCES	\$	79,955,806	\$	2,924,931	\$	5,560,821	\$	8,269,924	\$	8,246,734	\$	12,603,080	\$	51,058,103	\$	77,769,425	\$	246,388,823
GENERAL ADMINISTRATION	Ś	2,649,563	ć		Ś	3,453,378	¢		\$	638,122	¢	_	\$	_	Ś	67,000	\$	6,808,063
FINANCIAL SERVICES	\$	1,538,678			\$	5,455,576	\$	_	\$	030,122	\$	_	\$	110,196	\$	-	\$	1,648,874
MUNICIPAL COURT	¢	785,957			\$		Ċ	_	Ś	76,965	\$	_	\$	110,130	Ś	_	\$	862,922
INFORMATION TECHNOLOGY	\$	1,832,485		_	\$	_	\$	_	ċ	70,303	\$	_	\$	293,519	\$	-	\$	2,126,004
HUMAN RESOURCES	۶ \$	850,063		-	٠ خ	-	\$	-	\$	-	\$	-	ب د	85,988		-	۶ \$	936,051
DEVELOPMENT SERVICES	\$	5,562,786		_	ċ	_	ċ	_	Ś	1,281,000	\$	_	ċ	454,700		652,396	\$	7,950,882
PARKS AND RECREATION SERVICES	۶ \$	3,893,370		-	ې خ	-	\$	-	ن خ	676,892		-	ب خ	194,000	۶ \$	596,734		5,360,996
LIBRARY SERVICES	۶ \$	1,497,030	•	-	ې د	-	ç	-	ç	17,824		-	۶ \$	194,000	۶ \$	390,734	۶ \$	
POLICE	ې د			-	ې د	-	\$ \$	1 456 262	\$ \$	=		-	\$ \$	100 500	\$ \$	-	\$ \$	1,514,854
FIRE	э c	11,716,226 9,134,499		-	ې د	-	\$ \$	1,456,263	ې د	79,141 272,153		-	ې د	189,500 187,075	\$ \$	-	\$ \$	13,441,130 9,593,727
SWRCC	ç ¢	3,134,499	\$ \$	-	ې د	-	\$ \$	3,570,673	\$ \$	2/2,153	\$ \$	-	\$ \$	107,075	\$ \$	-	\$ \$	3,570,673
PUBLIC UTILITIES	э c	-	ş S	-	ې د	-	\$ \$	3,370,073	Ş	223,000	-	-	ې د	-	\$ \$		\$ \$	18,487,040
CAPITAL IMPROVEMENTS	ب خ	505,323	~	-	۶ \$	10,000	\$	-	ن خ	30,000		-	ب \$		\$		\$	31,212,712
	۶ \$	44,800		-	\$ \$	,	•		ç	50,000	۶ \$	- 7,562,717	Τ.					
DEBT SERVICE NON-DEPARTMENTAL	\$ \$	8,654,389		-	\$ \$	339,675 230,000		762,911 23,400		310,782		7,302,717	\$ \$	50,000 68,000		2,452,825 7,988,059		11,212,928
NON-DEPARTMENTAL	Ş	8,054,389	Þ	-	Þ	230,000	Þ	23,400	Þ	310,782	Þ	-	Þ	68,000	Þ	7,988,059	Þ	17,274,630
TOTAL EXPENDITURES	\$	48,665,169	\$	-	\$	4,033,053	\$	5,813,247	\$	3,605,879	\$	7,562,717	\$	25,436,367	\$	36,885,054	\$	132,001,486
TRANSFERS OUT	\$	7,827,757	\$	-	\$	217,700	\$	499,500	\$	78,000	\$	26,300	\$	2,370	\$	5,575,573	\$	14,227,200
FUND BALANCE-ENDING	\$	23,462,880	\$	2,924,931	\$	1,310,068	\$	1,957,177	\$	4,562,855	\$	5,014,063	\$	25,619,366	\$	35,308,798	\$	100,160,137

# CITY OF DESOTO, TEXAS COMBINED FUND STATEMENT PLANNING BUDGET FOR FY 2022-23

						FLAMMING		DOLLIONII										
			ST	ABILIZATION		SALES TAX	C	OOPERATIVE		SPECIAL	DE	BT SERVICE		CAPITAL	EI	NTERPRISE		PLANNED FY
	GEN	IERAL FUNDS		FUND	CC	RPORATIONS		EFFORTS	RE	EVENUE FUNDS		FUNDS	PR	OJECT FUNDS		FUNDS		2022-23
FUND BALANCE-BEGINNING	\$	23,462,880	\$	2,924,931	\$	1,310,068	\$	1,957,177	\$	4,562,855	\$	5,014,063	\$	25,619,366	\$	35,308,798	\$	100,160,137
DDODERTY TAYES	¢	22 557 002	ć		۲.		,		,		۲.	C 001 04C	۲.		\$		۲.	20 520 420
PROPERTY TAXES SALES TAXES & OTHER TAXES	\$ \$	32,557,092		-	\$ \$	- 4,045,688	\$ \$	-	\$ \$	-	\$ \$	6,981,046	\$ \$	-	\$ \$	-	\$ \$	39,538,138
	۶ د	11,750,000	\$ \$	-	۶ \$	4,045,000	Τ.	-	\$	1 000 000	•	-	۶ \$	-	Ş	-	\$ \$	15,795,688
HOTEL OCCUPANCY TAX FRANCHISE FEES	\$ ¢		\$ \$	-	\$ \$	-	\$ \$	1 024 000	\$	1,000,000	\$ \$	-	ç	-	ç	-	\$ \$	1,000,000
LICENSES & PERMITS	۶ د	3,962,290 1,177,500	Τ.	-	۶ \$	-	۶ \$	1,024,000	\$ \$	-	۶ \$	-	ç	-	ç	-	۶ \$	4,986,290 1,177,500
INTERGOVERNMENTAL	¢	521,550	\$ ¢	-	\$ \$	-	ş Ś	4,936,380	۶ \$	443,801	۶ \$	- 358,407	۶ \$	-	ç	-	۶ \$	6,260,138
CHARGES FOR SERVICES	ڊ خ	•		-	۶ \$	-	ن ب			,	•	336,407	\$	-	Ś	22 214 700	ڊ \$	
FINES & FORFEITURES	۶ د	2,251,434 1,191,000		-	\$ \$	-	ç	78,800	\$ \$	606,610 48,000		-	۶ \$	-	Ş	32,314,798 16,000	۶ \$	35,251,642 1,255,000
INTEREST REVENUES	۶ د	75,300		9,000	\$ \$	11 100	۶ \$	4,100	Τ.	48,000 8,100		10,000	۶ \$	36,450	۶ \$	59,250		213,300
ADMINISTRATIVE FEE REIMBURSE	\$	•		9,000	\$	11,100	\$	4,100	\$	8,100	\$	10,000	Τ.	30,430	۶ \$	39,230	۶ \$	-
MISCELLANEOUS	\$ \$	1,992,971 394,200		-	۶ \$	200,000	۶ \$	600	۶ \$	136,130		-	\$ \$	3,510,000	\$ \$	3,157,000		1,992,971 7,397,930
WIISCELLANEOUS	Ş	394,200	Ş	-	Ş	200,000	Þ	600	Ş	130,130	Ş	-	Ş	3,310,000	Ş	3,137,000	Ş	7,597,950
TOTAL REVENUES	\$	55,873,337	\$	9,000	\$	4,256,788	\$	6,043,880	\$	2,242,641	\$	7,349,453	\$	3,546,450	\$	35,547,048	\$	114,868,597
TRANSFERS IN	\$	36,300	\$	-	\$	217,700	\$	480,000	\$	1,957,218	\$	231,964	\$	5,673,819	\$	4,590,558	\$	13,187,559
TOTAL AVAILABLE RESOURCES	\$	79,372,517	\$	2,933,931	\$	5,784,556	\$	8,481,057	\$	8,762,714	\$	12,595,480	\$	34,839,635	\$	75,446,404	\$	228,216,293
GENERAL ADMINISTRATION	\$	2,392,012	\$	_	\$	3,452,733	\$	_	\$	588,122	\$	_	\$	_	\$	67,000	\$	6,499,867
FINANCIAL SERVICES	Ś	1,546,354		_	\$		\$	_	\$	· -	\$	_	\$	110,366	\$	· -	\$	1,656,720
MUNICIPAL COURT	\$	785,798		-	\$	-	\$	-	\$	82,881	\$	-	\$	-	\$	-	\$	868,679
INFORMATION TECHNOLOGY	\$	1,726,699	\$	-	\$	-	\$	-	\$	· -	\$	-	\$	295,228	\$	-	\$	2,021,927
HUMAN RESOURCES	\$	842,789	\$	-	\$	-	\$	-	\$	-	\$	_	\$	86,032	\$	-	\$	928,821
DEVELOPMENT SERVICES	\$	5,191,221	\$	-	\$	-	\$	-	\$	1,281,000	\$	-	\$	586,200	\$	597,724	\$	7,656,145
PARKS AND RECREATION SERVICES	\$	3,830,338	\$	-	\$	-	\$	-	\$	687,018	\$	-	\$	199,000	\$	597,253	\$	5,313,609
LIBRARY SERVICES	\$	1,452,993	\$	-	\$	-	\$	-	\$	16,200	\$	-	\$	-	\$	-	\$	1,469,193
POLICE	\$	11,734,453	\$	-	\$	-	\$	1,457,974	\$	72,996	\$	-	\$	189,500	\$	-	\$	13,454,923
FIRE	\$	9,061,584	\$	-	\$	-	\$	-	\$	272,489	\$	-	\$	114,075	\$	-	\$	9,448,148
SWRCC	\$	-	\$	-	\$	-	\$	3,600,347	\$	-	\$	-	\$	-	\$	-	\$	3,600,347
PUBLIC UTILITIES	\$	-	\$	-	\$	-	\$	-	\$	223,000	\$	-	\$	-	\$	18,856,354	\$	19,079,354
CAPITAL IMPROVEMENTS	\$	455,323	\$	-	\$	10,000	\$	-	\$	30,000	\$	-	\$	9,255,989	\$	6,627,600	\$	16,378,912
DEBT SERVICE	\$	45,675	\$	-	\$	339,675	\$	762,911	\$	-	\$	7,597,889	\$	50,000	\$	2,449,684	\$	11,245,834
NON-DEPARTMENTAL	\$	8,122,889	\$	-	\$	3,682,733	\$	23,400	\$	310,782	\$	-	\$	30,000	\$	8,130,059	\$	20,299,863
TOTAL EXPENDITURES	\$	47,188,128	\$		\$	7,485,141	\$	5,844,632	\$	3,564,488	\$	7,597,889	\$	10,916,390	\$	37,325,674	\$	119,922,342
TRANSFERS OUT	\$	6,894,907	\$	-	\$	217,700	\$	499,500	\$	77,250	\$	26,300	\$	2,370	\$	5,469,532	\$	13,187,559
FUND BALANCE-ENDING	\$	25,289,482	\$	2,933,931	\$	(1,918,285)	\$	2,136,925	\$	5,120,976	\$	4,971,291	\$	23,920,875	\$	32,651,198	\$	95,106,392

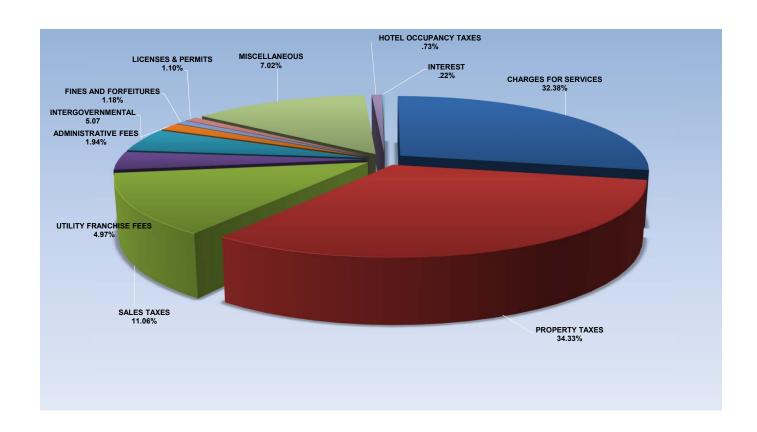
#### CITY OF DESOTO REVENUE SUMMARY BY MAJOR TYPE ALL FUNDS

			Actuals FY		Projected FY		Proposed FY
	REVENUE TYPE		2020		2021		2022
PROPERTY TAXES							
	CURRENT	\$	31,488,023		34,677,840		37,883,916
	DELINQUENT	\$	165,678	\$	187,000		195,000
	PENALTIES & INTEREST	\$	174,058	\$		\$	140,000
	PAYMENT IN-LIEU OF TAX	\$	688,544 32,516,303	\$	688,544	\$	688,544
	Subtotal Property Taxes	\$	32,516,303	\$	35,700,384	>	38,907,460
SALES TAXES		\$	10,411,433	\$	11,360,000	\$	15,916,250
HOTEL OCCUPANCY TAXES		\$	894,320	\$	750,000	\$	1,000,000
UTILITY FRANCHISE FEES							
	ELECTRIC	\$	1,563,002	\$	1,500,000	\$	1,500,000
	WATER & SEWER	\$	962,290	\$	962,290	\$	962,290
	TELEPHONE	\$	191,815	\$	250,000	\$	200,000
	NATURAL GAS	\$	515,558	\$	600,000	\$	550,000
	CABLE TELEVISION	\$	492,049	\$	620,000	\$	600,000
	911 EMERGENCY FEES	\$	1,060,733	\$		\$	1,024,000
	Subtotal Franchise Fees	\$	4,785,447	\$	5,001,290	\$	4,836,290
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	\$	898,674	\$	700,000	\$	725,000
	ZONING & APPLICATIONS FEES	\$	50,401	\$	25,000	\$	20,000
	DEVELOPMENT PERMITS	\$	316,378	\$	150,000	\$	150,000
	RENTAL INSPECTION FEE	\$	-	\$	-	\$	18,000
	ROW PERMITS	\$	-	\$	-	\$	-
	BEVERAGE PERMITS & FEES	\$	710	\$	5,000	\$	5,000
	ALARM PERMITS	\$	222,580	\$	250,000	\$	250,000
	CREDIT ACCESS BUSINESS REG	\$	-	\$	-	\$	250
	PRIVATE AMBULANCE PERMIT BOARDING FACILITY PERMIT	\$ \$	250 3,000	\$ \$	2,000	\$ \$	250 2,000
	Subtotal Licenses & Permits	\$	1,491,993	\$	1,132,000	\$	1,170,500
	Subtotal Elections & Ferritor	<u>, , , , , , , , , , , , , , , , , , , </u>	1,431,333	7	1,132,000	7	1,170,500
INTERGOVERNMENTAL							
	FEDERAL/STATE GRANTS	\$	1,633,178	\$	363,721		143,019
	MATCHING GRANTS	\$	2,500		-	\$	127,673
	PARTICIPANT CITY SHARE INCOME	\$	3,661,328	\$		\$	4,671,476
	INTERGOVERNMENTAL REIMBURSEMENTS	\$	633,386	\$	990,739	\$	1,234,739
	SEIZED FUNDS Subtotal Intergovernmental	\$	46,912 5,977,304	\$	5,000 5,376,759	\$	55,000 6,231,907
	Subtotal intergovernmental	<del></del>	3,377,304	٧	3,370,733	٧	0,231,307
CHARGES FOR SERVICES							
	FIRE & AMBULANCE CHARGES	\$	1,626,991	\$	1,435,000	\$	1,535,000
	ALARM MONITORING	\$	22,800	\$	50,000	\$	50,000
	CREDIT CARD & PHONE SERVICE FEE	\$	25,885		22,800		22,800
	HEALTH INSPECTIONS	\$	54,161		52,000		52,000
	MOWING SERVICE	\$	188,427		195,000		195,000
	LIBRARY USAGE FEES	\$	16,720		29,000		22,000
	FIRE TRAINING TUITION & EQUIP	\$	251,428		271,000		249,000
	WATER/SEWER SALES & SERVICE FEES DRAINAGE CHARGES	\$ \$	23,343,265 1,563,671		23,764,500 1,575,000		24,496,760 1,580,000
	SANITATION FEES	\$	4,610,130		5,397,500		5,572,000
	RECREATION FEES	\$	304,482		385,075		782,240
	OTHER CHARGES FOR SERVICES	\$	30,231	\$	32,000	\$	32,000
	Subtotal Charges For Services	\$	32,038,191	\$	33,208,875	\$	34,588,800
FINITE AND FORTER 1955							
FINES AND FORFEITURES		\$	1,120,283	\$	1,206,500	\$	1,142,000
INTEREST		\$	1,522,910	-	315,715	\$	216,300

# CITY OF DESOTO REVENUE SUMMARY BY MAJOR TYPE ALL FUNDS

	FROM PUBLIC UTILITIES FUNS TO OTHER FUNDS FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	\$ 3,968,190 1,073,125	•	3,422,895 599,925	4,833,548 599,925
	FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	\$ 606,830	•	2,178,000	-
	FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	\$ -	\$	2,370	\$ 2,370
	FROM FACILITY MAINTENACE TO OTHER FUNDS	\$ -	\$	-	\$ -
	FROM DEBT SERVICE FUNDS TO OTHER FUNDS	\$ 26,300	\$	26,300	\$ 26,300
	FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	\$ 491,965		82,050	78,000
	FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	\$ 515,700	\$	217,700	\$ 217,700
	FROM JAIL TO OTHER FUNDS	\$ 19,500	\$	22,000	\$ 19,500
	FROM REGIONAL DISPATCH TO OTHER FUNDS	\$ 480,000	\$	430,000	\$ 480,000
	FROM GENERAL FUND TO OTHER FUNDS	\$ 7,337,354	\$	7,164,504	\$ 7,827,757
INTERFUND TRANSFERS					
	TOTAL REVENUES	\$ 94,664,984	\$	123,517,094	\$ 122,882,608
	Subtotal Miscellaneous Revenue	\$ 1,913,830	\$	27,472,600	\$ 16,880,130
	OTHER MISCELLANEOUS	\$ 620,076		362,200	360,630
	TOWER RENTAL/LEASE INCOME	\$ 151,847	\$	158,500	\$ 359,500
	SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	\$ 139,293	\$	33,900	\$ 15,000
	DEBT PROCEEDS & OTHER FINANCING SOURCES	\$ 1,002,613	\$	26,918,000	\$ 16,145,000

#### City of DeSoto, Texas Revenue Summary by Major Type All Funds FY 202#202\$



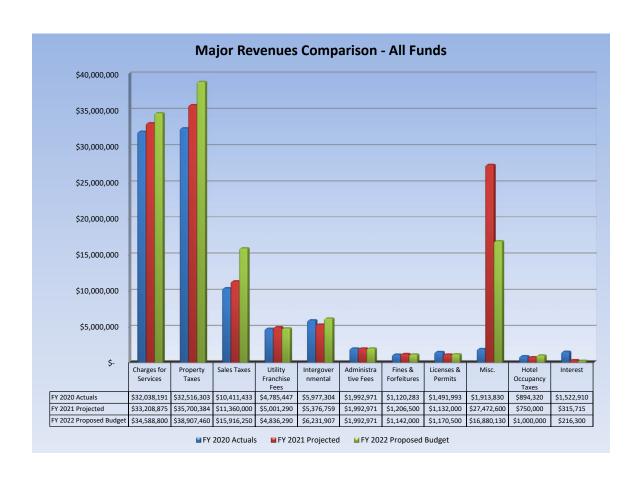
Total Budgeted Revenue\* \$122,882,608

<sup>\*</sup> Excludes transfers

### CITY OF DESOTO REVENUE\* SUMMARY BY FUND

FUND NO	FUND DESCRIPTION		Actuals FY 2020	ı	Projected FY 2021		Adopted 2022
101	GENERAL FUND	\$	47,155,633	\$	53,000,655	\$	55,482,448
102	PEG FUND	\$	103,730	\$	300	\$	100,300
104	BENEFITS TRUST FUND	\$	5,346	\$	-	\$	-
108	STABILIZATION FUND-DESOTO	\$	5,603	\$	9,000	\$	9,000
111	SW REGIONAL COMM. CENTER FUND	\$	3,549,311	\$	3,802,299	\$	4,446,476
112	CITY JAIL OPERATIONS	\$	1,228,897	\$	1,364,400	\$	1,329,400
118	PARK DEVELOPMENT CORP. FUND	\$	800,810	\$	826,000	\$	976,000
134	SWRCC-STABILIZATION FUND	\$	-	\$	100	\$	100
209	POLICE DEPTSTATE SEIZED FUND	\$	50	\$	4,050	\$	4,050
210 213	POLICE DEPT FED SEIZED FUNDS	\$ \$	50,879	\$ \$	7,300	\$	55,300
213	EMS/FIRE SPECIAL REVENUE FUND HOTEL-STABILIZATION FUND	\$ \$	4,561 2,241	\$ \$	5,200 300	\$ \$	5,200
221	HOTEL OCCUPANCY TAX FUND	\$	1,083,133	\$	760,500	\$	1,002,000
224	JUVENILE CASE MANAGER FUND	\$	18,815	\$	16,600	\$	20,100
225	MUNICIPAL COURT TECHNOLOGY	\$	15,610	\$	16,200	\$	16,200
226	MUNICIPAL COURT SECURITY FUND	\$	13,668	\$	12,100	\$	12,100
227	RECREATION REVOLVING FUND	\$	180,779	\$	294,200	\$	305,300
228	FIRE TRAINING FUND	\$	280,883	\$	281,800	\$	294,800
229	POLICE GRANT FUND	\$	86,449	\$	78,019	\$	78,019
230	ENERGY MANAGEMENT FUND	\$	7,353	\$	3,000	\$	3,000
231	SENIOR CENTER	\$	3,717	\$	2,325	\$	10,630
233	YOUTH SPORTS ASSOC-SOCCER	\$	-	\$	-	\$	-
234	POLICE-HOMELAND SECURE GRANT	\$	-	\$	-	\$	-
237	HISTORICAL FOUNDATION	\$	-	\$	-	\$	-
238	YOUTH SPORTS ASSOC-FOOTBALL	\$	70	\$	29,825	\$	29,825
239	YOUTH SPORTS ASSOC-BASKETBALL	\$	44,084	\$	-	\$	40,585
240	HEALTH FACILITIES DEVEL CORP	\$	128	\$	200	\$	200
241	HOUSING FINANCE CORP	\$	21	\$	750	\$	750
242	INDUSTRIAL DEVEL. AUTHORITY	\$	208	\$	350	\$	350
247	YOUTH SPORTS-GIRLS SOFTBALL	\$	-	\$	-	\$	-
262	SPECIAL REVENUE FUND -ARPA	\$	-	\$	-	\$	3,653,351
263	CDBG GRANT FUND	\$	480,836	\$	310,882	\$	310,882
264	FIRE GRANT FUND	\$	-	\$	-	\$	-
268	SPECIAL REVENUE FUND-CARES ACT	\$	310,201	\$	1,661,142	\$	735,997
305	BOND DEBT SERVICE FUND	\$	7,513,156	\$	8,265,407	\$	7,214,433
347	DEBT SERVICE PARKS DEVELOPMENT	\$	909	\$	100	\$	100
400	SENIOR CTR EQUIPMENT REPLACE	\$	183	\$	50	\$	50
401 402	FIRE PPE REPLACEMENT	\$ \$	1,278	\$	200	\$ \$	200
402	FIRE EQUIP. REPLACEMENT FUND	\$ \$	1,048	\$ \$	100	\$ \$	100
405	FURNITURE REPLACEMENT FUND COMMAND VEHICLE FIRE	\$ \$	378 24	\$ \$	50 100	\$ \$	50 100
407	PARK MAINTENANCE	۶ \$	993	\$ \$	50	\$ \$	50
408	POOL MAINTENANCE FUND	\$	475	\$	50	\$	50
409	POLICE EQUIPMENT REPLACE FUND	\$	1,002	\$	150	\$	150
410	FACILITY MAINTENANCE	\$	2,005	\$	300	\$	300
412	ELECTRON.EQUIP.REPLACE.FUND	\$	55,074	\$	10,000	\$	10,000
413	SWRCC-EQUIPMENT REPLACE FUND	\$	3,136	\$	21,802	\$	
417	PARK LAND DEDICATION	\$	136,166	\$	490	\$	10,300
419	CAPITAL IMPROTHER PUBL WKS	\$	25,181	\$	1,000,500	\$	500,500
420	EQUIPMENT REPLACEMENT FUND	\$	60,286	\$	3,000	\$	3,000
479	CAPITAL IMPROVEMENTS-CITY	\$	24,202	\$	2,000	\$	1,000
486	GENERAL CAPITAL IMPROVEMENTS	\$	67,915	\$	500	\$	500
489	STREET IMPROVEMENTS-GO BONDS	\$	184	\$	100	\$	100
490	STREET IMPROVEMENTS-CO BONDS	\$	161,267	\$	10,020,000	\$	12,020,000
502	PUBLIC UTILITY FUND	\$	24,640,368	\$	23,838,500	\$	24,550,760
503	WATER METER REPLACEMENT FUND	\$	1,905	\$	300	\$	300
504	WATER/SEWER EQUIP REPLACE FUND	\$	4,071	\$	300	\$	300
505	UTILITY BUILD CONSTUCTION FUND	\$	10,024	\$	3,000	\$	3,000
508	CIP-WATER & SEWER FUND	\$	109,271	\$	8,928,000	\$	3,120,000
522 524	STORM DRAINAGE UTILITY FUND	\$	1,572,744	\$	1,577,000	\$	1,581,000
524 528	DRAINAGE IMPROVEMENTS FUND	\$	- FC 0C1	\$	2 500	\$	50 2 500
528 552	DRAINAGE IMPROVEMENTS FUND	\$	56,961	\$	2,500	\$	2,500
552 553	SANITATION ENTERPRISE FUND	\$ \$	4,683,916 559	\$ \$	5,449,500 100	\$ \$	5,623,000
624	SANITATION EQUIP REPLACE FUND LIBRARY REVENUE FUND	\$ \$	11,846	\$ \$	29,150	\$ \$	100 16,350
702	HELIPORT PROJECT-2011A BONDS	\$ \$	-	\$ \$	29,150	\$ \$	10,550
705	FIRE STATION IMPROVEMENTS	\$	19,658	\$	- -	\$	- -
710	PARK IMPROVEMENTS	\$	21,231	\$	7,207,000	\$	-

### Major Revenue Comparison All Funds



Property Taxes represent 31.7% 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 70.1554 cents per \$100 taxable valuation.

Sales Taxes comprise 13.0% of the total budgeted revenues. The city receives 2 cents of the total 8.25% remitted to the State for the sale of goods and services in DeSoto. The 2 cents received is allocated to the General Fund, the Economic Development Corporation and the Park Development Corporation according to a formula specified by City Council.

Franchise Fees make up 3.9% of the total budgeted revenues. This fee is charged to specific utilities that conduct business in DeSoto and is based on gross receipts. The City also receives franchise fees from its Public Utility enterprise fund that provides water and wastewater treatment services to DeSoto residents and businesses.

Intergovernmental revenue represents 5.1% 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 13.7% 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. Sanitation Enterprise Fund revenue is budgeted at \$5,795,638 for fiscal year 2022, an increase over the FY 2021 projection of \$5,425,143. The increase is due to a projected rate increase of 4% in FY 2022. 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. The budgeted revenue for FY2022 represents approximately 19.9% of the total adopted City budgeted revenues and approximately 70.8% of the total City Charges for Services revenue. These ratios remain relatively unchanged over the past 3 years. The FY2022 total budgeted revenue of \$24,496,760 for Water & Sewer Sales represent 99.3% of all Public Utility Fund revenues, with the balance comprised of interest, penalties, and miscellaneous income. FY2021 projected revenues for the Fund total \$23,838,836 and will meet adopted budget. During 2021, the Public Utility Fund received rate increases as a result of an update to its 2019 Water Rate Study. However, for FY 2022, 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. The Fund's policy is to budget to maintain a reserve of 120 days of expenditures with any excess reserves used to fund capital improvements.

Property Taxes represent approximately 31.7% 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 2021 tax year certified taxable value of \$5,438,189,247 is a 12.6% increase over the prior year. The FY2022 budget was developed utilizing a tax rate of .701554. For tax year 2021, City taxable values certified in July by Dallas County represent an increase of 12.6% overall. This is the seventh consecutive year the City has experienced an increase in taxable values. The City adopted a property tax rate of \$0.701554 per \$100 of valuation. This tax rate of did not change from the previous year's rate. There are two components of the tax rate. The first component is for maintenance and operations (M&O), while the second component relates to debt service interest and sinking fund requirements. The City has adopted a FY 2022 tax rate of \$0.576535 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 \$0.125019 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before January 31. State law requires that a penalty be charged on taxes paid after January 31. Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

**Hotel and Sales Taxes** represent approximately 13.8% of total budgeted revenues for all funds. Sales taxes are collected by retailers and remitted to the State Comptroller's Office for the sale of goods and services within the City of DeSoto. The State returns the portion designated for the City. The City receives 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund, 3/8 of a cent is used for the DeSoto Development Corporation, and 1/8 of a cent belongs to the DeSoto Park Development Corporation. Hotel Occupancy tax is remitted directly to the City from hotels within the City based upon 7% of gross hotel room rental revenue. Funds received are budgeted to fund the efforts of the Chamber of Commerce, annual Arts Grants, advertisements and events to attract tourists and visitors to the City. Hotel Occupancy tax revenues are budgeted to increase over the prior fiscal year budget. City staff and the Chamber of Commerce have increased their efforts to promote the City as a destination for sporting events, family reunions, and the arts, which has resulted in additional hotel tax revenue in the prior 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. Franchise fees for the 2022 fiscal year are estimated to be \$4,836,290, a slight decrease from the FY21 projected revenue of \$5,001,290. Although permits issued for new residential and commercial buildings increased during FY2018, citizens' usage fluctuates and can be influenced by conservation efforts.

**Miscellaneous Revenue and other financing sources** are generated from a variety of sources. Revenues for lease and rental; auction proceeds; reimbursement of insurance claims and bond proceeds are the significant sources of this revenue. In the current year, approximately \$16.9 million is budgeted for miscellaneous revenue to reflect the projected amount of issuances for general obligation and certificate of obligations bonds as detailed in the five-year Capital Improvement Plan.

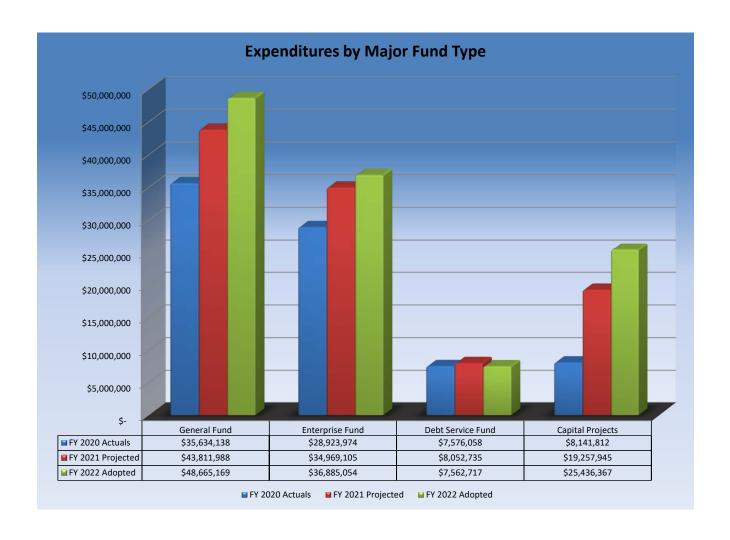
**Southwest Regional Communications Center** (SWRCC) provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville. Participant share revenue to support the Regional Dispatch fund is contributed by the four cities (Cedar Hill, DeSoto, Duncanville and Glenn Heights) serviced by the operation. All 911 Franchise Fee revenue collected by the three cities will also support its operations.

The **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 will reduce 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 the same as the two prior fiscal years.



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### CITY OF DESOTO, TEXAS THREE YEAR COMPARISON OF MAJOR EXPENDITURES

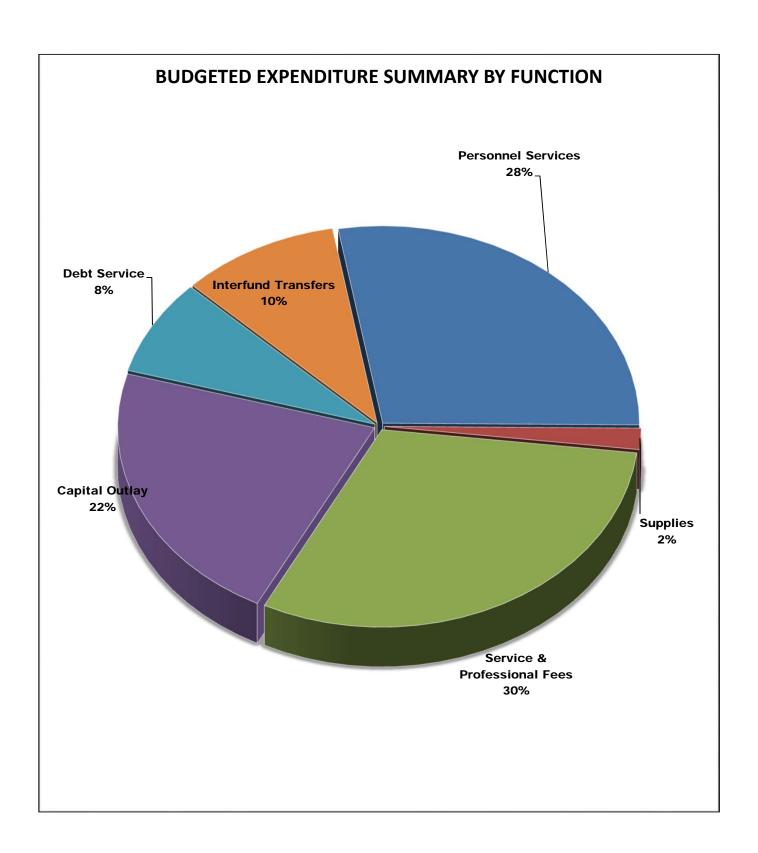


The General Fund includes the administrative, engineering and public safety functions of local government.

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.



## CITY OF DESOTO BUDGETED EXPENDITURE SUMMARY BY FUNCTION ALL FUNDS FY-Adopted 2021-22

Personnel   Pers			ALL FU	NDS	FY-Adopted	20	021-22								
Fund Name							Service &								
Seneral Fund	Fund		Personnel			Р	rofessional		Capital				Interfund		
PER FILID   SERVICE   S	No	Fund Name	Services		Supplies		Fees		Outlay	De	bt Service		Transfers		TOTAL
PER FILID   SERVICE   S					••				•						
111   CITY ALL OPERATIONS	101	GENERAL FUND	\$ 31,672,133	\$	1,280,440	\$	15,162,473	\$	355,323	\$	44,800	\$	7,827,757	\$	56,342,926
CITY JAIL OPERATIONS   \$ 1,377,049   \$ 1,6150   \$ 76,644   \$ - \$   \$ 1,9500   \$ 1,845,162   \$ 1,9500   \$ 5,8507   \$ 1,9500   \$ 1,8500   \$ 1,9500   \$ 1,8500   \$ 1,9	102	PEG FUND	\$ -	\$	-	\$	-	\$	150,000	\$	-	\$	-	\$	150,000
PARK DEVELOPMENT CORP. FINDS	111	SW REGIONAL COMM. CENTER FUND	\$ 2,840,012	\$	131,760	\$	613,901	\$	-	\$	329,805	\$	480,000	\$	4,395,478
POUCE DEPT. FSTREE FSEZE PINDS   S   S   S   S   S   S   S   S   S	112	CITY JAIL OPERATIONS	\$ 1,372,049	\$	16,150	\$	76,464	\$	-	\$	-	\$	19,500	\$	1,484,163
POLICE DEPTFED SEZEP FUNDS   \$   \$   \$   \$   \$   \$   \$   \$   \$	118	PARK DEVELOPMENT CORP. FUND	\$ -	\$	-	\$	230,000	\$	-	\$	117,875	\$	217,700	\$	565,575
EMS/FIRE SPECIAL REVINUE FIND   S	209	POLICE DEPTSTATE SEIZED FUND	•		4,000	\$	1,200	\$	-	-	-		-	•	5,200
MOTILE-STABILIZATION FUND   S	210	POLICE DEPT FED SEIZED FUNDS	•		10,000	\$	46,000	\$	-		-		-		56,000
MOTEL OCCUPANCY TAX FUND   S					1,500		-		-	-	-		-		1,500
YOUTH SPORTS SSOC ASSEBALL   S   S   S   S   S   S   S   S   S			•		-		-	-	-		-		-	•	-
DIVENILE CASE MANAGER FUND   S			•		600	\$			-		-		-	•	
MUNICIPAL COUNT TECHNOLOGY   S					-	\$			-	-	-		-	•	
226   MUNICIPAL COURT SECURITY FUND   S   10,080   S   9,000   S   2,302   S   S   3,000   S   373,280   S   373									-	•	-		-	•	
RECREATION REVOLVINGE FUND			•		,		,		-	•	-		-	•	
PRETENDING FUND   S   17,963   S   40,100   S   5,250   S   S   S   33,000   S   103,653			•						-		-		,		
POLICE GRANT FUND									30,000		-			•	
									-		-		33,000		
SENIOR CENTER   S					13,391				-		-		-		
YOUTH SPORTS ASSOC-SOCCER   S					-				-		-		-		
POLICE-HOMELAND SECURE GRANT   S			•		-				-	-	-		-		
238   YOUTH SPORTS ASSOC FOOTBALL   S					_	ڊ خ	300		-		_		_	•	300
239   YOUTH SPORTS ASSOC BASKETBALL   S   S   S   S   34,722   S   S   S   S   34,722			•	•	-	¢	2/ 150	~	-		_		-	-	2/ 150
HALTH FACILITIES DEVIL CORP			•		_	-			_		_		_		
HOUSING FIRANCE CORP   S					100	•	34,722		_	•	_				
242   INDUSTRIAL DEVEL AUTHORITY   S   S   S   S   S   S   S   S   S			•	•	-		20.000	-	_		_		_	•	
247   VOUTH SPORTS-GIRLS SOFTBALL   S					250		20,000	Ś	_	-	_		_	•	
SPECIAL REVENUE FUND-ARPA   S			•		-		1 000	Ś	_	•	_		_	•	
CASE   CASE GRANT FUND			•		_	Ś			933 001	•	_	•	_		
FIRE GRANT FUND					165	Ś			-	-	_		_		
268   SPECIAL REVENUE FUND-CARES ACT   S			•		-		-		_		_		_	•	-
305   BOND DEBT SERVICE FUND   \$ - \$   - \$   5   5   5   5   5   5   5   5   5					_		735.997	Ś	_	•	_	Ś	_	•	735.997
347   DEBT SERVICE PARKS DEVELOPMENT   \$   \$   \$   \$   \$   \$   \$   \$   \$			•	\$	-	- 1	-	- 1	-	-	7,562,717		26,300	\$	
400   SENIOR CTR EQUIPMENT REPLACE   \$	347		\$ -	\$	-	\$	-	\$	-			\$	· -	\$	
FIRE EQUIP. REPLACEMENT FUND   S	400	SENIOR CTR EQUIPMENT REPLACE	\$ -	\$	-	\$	14,500	\$	-	\$	· -	\$	-	\$	
FURNITURE REPLACEMENT FUND	401	FIRE PPE REPLACEMENT	\$ -	\$	113,000	\$	-	\$	-	\$	-	\$	-	\$	113,000
COMMAND VEHICLE FIRE	402	FIRE EQUIP. REPLACEMENT FUND	\$ -	\$	74,075	\$	-	\$	-	\$	-	\$	-	\$	74,075
407   PARK MAINTENANCE   S	403	FURNITURE REPLACEMENT FUND	\$ -	\$	68,000	\$	-	\$	-	\$	-	\$	-	\$	68,000
408   POOL MAINTENANCE FUND   S	406	COMMAND VEHICLE FIRE	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
409   POLICE EQUIPMENT REPLACE FUND   S	407	PARK MAINTENANCE	\$ -	\$	24,500	\$	110,000	\$	-	\$	-	\$	-	\$	134,500
### 410 FACILITY MAINTENANCE	408	POOL MAINTENANCE FUND	\$ -	\$	-	\$	45,000	\$	-	\$	-	\$	-	\$	45,000
411   CLOSED-SWRCC RADIO REPLACE.HUND   \$   \$   \$   \$   \$   \$   \$   \$   \$	409	POLICE EQUIPMENT REPLACE FUND	\$ -	\$	189,500	\$	-	\$	-	\$	-	\$	2,370	\$	191,870
## SURPLICATION OF CAPITAL IMPROVEMENTS OF STAND OF STREET IMPROVEMENTS OF STAND OF STREET IMPROVEMENTS OF STAND OF STAN	410	FACILITY MAINTENANCE	\$ -		-	\$	454,700	\$	17,000	\$	-	\$	-	\$	471,700
413   SWRCC-EQUIPMENT REPLACE FUND   S	411	CLOSED-SWRCC RADIO REPLACEMENT			-	\$	-	\$	-	\$	-	\$	-		-
417 PARK LAND DEDICATION \$ - \$ - \$ - \$ 10,000 \$ - \$ - \$ - \$ 10,000 419 CAPITAL IMPR-OTHER PUBL WKS \$ - \$ - \$ - \$ 1,204,689 \$ - \$ 5 - \$ 1,204,689 420 EQUIPMENT REPLACEMENT FUND \$ - \$ - \$ - \$ 2,736,700 \$ - \$ 5 - \$ 2,736,700 \$ 1,204,689 420 EQUIPMENT REPLACEMENT FUND \$ - \$ - \$ - \$ 5 - \$ 2,736,700 \$ - \$ 5 - \$ 2,736,700 \$ 1,000 \$					177,850	\$	-		760,000		-		-		1,249,703
419 CAPITAL IMPROTHER PUBL WKS \$ - \$ - \$ - \$ 1,204,689 \$ - \$ - \$ 1,204,689 420 EQUIPMENT REPLACEMENT FUND \$ - \$ \$ - \$ 2,736,700 \$ - \$ \$ 2,736,700 479 CAPITAL IMPROVEMENTS-CITY \$ - \$ \$ - \$ \$ - \$ \$ 2,736,700 \$ - \$ \$ - \$ \$ 2,736,700 479 CAPITAL IMPROVEMENTS \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 1,825,000 479 CAPITAL IMPROVEMENTS \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 1,825,000 489 571 571 571 571 571 571 571 571 571 571		SWRCC-EQUIPMENT REPLACE FUND	•		-	\$	-	-	-		433,106		-	•	
420         EQUIPMENT REPLACEMENT FUND         \$         -         \$         -         \$         2,736,700         \$         -         \$         2,736,700           479         CAPITAL IMPROVEMENTS-CITY         \$         -         <			•		-	\$	-	-			-	•	-	•	
479         CAPITAL IMPROVEMENTS-CITY         \$         -<			•		-	\$	-				-	•	-		
486 GENERAL CAPITAL IMPROVEMENTS \$ - \$ - \$ - \$ 1,825,000 \$ - \$ - \$ 1,825,000 489 STREET IMPROVEMENTS-GO BONDS \$ - \$ - \$ - \$ - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 1,825,000 489 STREET IMPROVEMENTS-CO BONDS \$ - \$ - \$ - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 16,800,000 502 PUBLIC UTILITY FUND \$ 2,535,733 \$ 258,388 \$ 18,326,381 \$ - \$ 1,500 \$ 4,833,548 \$ 25,955,550 503 WATER METER REPLACEMENT FUND \$ - \$ - \$ 300,000 \$ - \$ - \$ 1,500 \$ 4,833,548 \$ 25,955,550 503 WATER METER REPLACEMENT FUND \$ - \$ - \$ 300,000 \$ - \$ - \$ - \$ 174,000 504 WATER/SEWER EQUIP REPLACE FUND \$ - \$ - \$ 174,000 \$ - \$ - \$ 174,000 \$ 505 UTILITY BUILD CONSTUCTION FUND \$ - \$ - \$ 5 - \$ 5,740,000 \$ 2,051,575 \$ - \$ 174,000 505 UTILITY BUILD CONSTUCTION FUND \$ - \$ - \$ 5 - \$ 5,740,000 \$ 2,051,575 \$ - \$ 7,791,575 502 STORM DRAINAGE UTILITY FUND \$ 340,877 \$ 11,000 \$ 301,472 \$ - \$ 350 \$ 599,925 \$ 1,253,624 504 504 504 504 504 504 504 504 504 50			•		-	\$	-	- 1	2,736,700	\$	-	Τ.	-	•	2,736,700
489         STREET IMPROVEMENTS-GO BONDS         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         16,750,000         \$         50,000         \$         -         \$         16,800,000           502         PUBLIC UTILITY FUND         \$         2,535,733         \$         258,388         \$         18,326,381         \$         -         \$         1,500         \$         4,833,548         \$         25,955,550         5         300,000         \$         -         \$         -         \$         300,000         \$         -         \$         -         \$         300,000         \$         -         \$         -         \$         300,000         \$         -         \$         -         \$         174,000         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -					-	•	-		-	\$	-		-		-
490 STREET IMPROVEMENTS-CO BONDS \$ - \$ - \$ - \$ 16,800,000 \$ 50,000 \$ - \$ 16,800,000 \$ 502 PUBLIC UTILITY FUND \$ 2,535,733 \$ 258,388 \$ 18,326,381 \$ - \$ 1,500 \$ 4,833,548 \$ 25,955,550 \$ 30 WATER METER REPLACEMENT FUND \$ - \$ - \$ 300,000 \$ - \$ - \$ - \$ 300,000 \$ 504 WATER/SEWER EQUIP REPLACE FUND \$ - \$ - \$ - \$ 174,000 \$ - \$ - \$ - \$ 174,000 \$ - \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ - \$ 174,000 \$ 174					-	\$	-		1,825,000	\$	-	\$	-	\$	1,825,000
502         PUBLIC UTILITY FUND         \$ 2,535,733         \$ 258,388         \$ 18,326,381         \$ -         \$ 1,500         \$ 4,833,548         \$ 25,955,50           503         WATER METER REPLACEMENT FUND         \$ -         \$ 300,000         \$ -         \$ -         \$ 300,000           504         WATER/SEWER EQUIP REPLACE FUND         \$ -         \$ -         \$ 174,000         \$ -         \$ -         \$ 174,000           505         UTILITY BUILD CONSTUCTION FUND         \$ - <t< td=""><td></td><td></td><td>•</td><td></td><td>-</td><td>\$</td><td>-</td><td>•</td><td>46 750 000</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>46 000 000</td></t<>			•		-	\$	-	•	46 750 000	\$	-	\$	-	\$	46 000 000
503         WATER METER REPLACEMENT FUND         \$         -         \$         300,000         \$         -         \$         -         \$         300,000           504         WATER/SEWER EQUIP REPLACE FUND         \$         -         \$         -         \$         174,000         \$         -         \$         174,000           505         UTILITY BUILD CONSTUCTION FUND         \$         -         \$					250 200	\$	-		16,750,000				4 022 540	•	
504         WATER/SEWER EQUIP REPLACE FUND         \$         -         \$         -         \$         174,000         \$         -         \$         174,000           505         UTILITY BUILD CONSTUCTION FUND         \$         -			, , , , , , , , ,		258,388				-		1,500	- 1	4,833,548	•	
505         UTILITY BUILD CONSTUCTION FUND         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         7,791,575           522         STORM DRAINAGE UTILITY FUND         \$         340,877         \$         11,000         \$         301,472         \$         -         \$         599,925         \$         1,253,624           524         DRAINAGE EQUIP REPLACE FUND         \$         -         <			•		-		300,000		174.000		-		-		
508         CIP-WATER & SEWER FUND         \$         -         \$         -         \$         5,740,000         \$         2,051,575         \$         -         \$         7,791,575           522         STORM DRAINAGE UTILITY FUND         \$         340,877         \$         11,000         \$         301,472         \$         -         \$         599,925         \$         1,253,624           524         DRAINAGE EQUIP REPLACE FUND         \$         -		· ·			-	ې خ	-		174,000	ې خ	-		-		174,000
522         STORM DRAINAGE UTILITY FUND         \$ 340,877         \$ 11,000         \$ 301,472         \$ - \$ 350         \$ 599,925         \$ 1,253,624           524         DRAINAGE EQUIP REPLACE FUND         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -			•		-	ç	-	•	5 740 000	ç	2 051 575	•	-		7 701 575
524         DRAINAGE EQUIP REPLACE FUND         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,099,400         \$         -         \$         1,000,000         <			•		11 000		201 472		3,740,000				500 025	•	
528         DRAINAGE IMPROVEMENTS FUND         \$         -         \$         -         \$         700,000         \$         399,400         \$         -         \$         1,099,400           552         SANITATION ENTERPRISE FUND         \$         446,175         \$         38,575         \$         5,009,628         \$         -         \$         142,100         \$         5,636,478           553         SANITATION EQUIP REPLACE FUND         \$         -         \$         -         \$         250,000         \$         -         \$         -         \$         250,000           624         LIBRARY REVENUE FUND         \$         -         \$         4,624         \$         13,200         \$         -         \$         -         \$         17,824           702         HELIPORT PROJECT-2011A BONDS         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         - <td></td> <td></td> <td></td> <td></td> <td>11,000</td> <td>- 1</td> <td>JU1,4/2 -</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>•</td> <td>1,233,024</td>					11,000	- 1	JU1,4/2 -		-		-		-	•	1,233,024
552         SANITATION ENTERPRISE FUND         \$ 446,175         \$ 38,575         \$ 5,009,628         \$ - \$ - \$ 142,100         \$ 5,636,478           553         SANITATION EQUIP REPLACE FUND         \$ - \$ 5 - \$ 250,000         \$ - \$ 5 - \$ 50,000         \$ - \$ 5 - \$ 250,000         \$ - \$ 5 - \$ 50,000         \$ - \$ 5 - \$ 50,000         \$ - \$ 5 - \$ 50,000         \$ - \$ 5 - \$ 50,000         \$ - \$ 5 - \$ 50,000         \$ - \$ 5 - \$ 50,000         \$ - \$ 5 - \$ 50,000         \$ - \$ 5 - \$ 500,000         \$ - \$ 5 - \$ 5 - \$ 500,000         \$ - \$ 5 - \$ 5 - \$ 500,000         \$ - \$ 5 - \$ 5 - \$ 500,000         \$ - \$ 5 - \$ 5			•		-		-		700 000		399 400		-		1 099 400
553         SANITATION EQUIP REPLACE FUND         \$         -         \$         -         \$         -         \$         250,000         \$         -         \$         -         \$         250,000           624         LIBRARY REVENUE FUND         \$         -         \$         4,624         \$         13,200         \$         -         \$         -         \$         17,824           702         HELIPORT PROJECT-2011A BONDS         \$         -         \$ <t< td=""><td></td><td></td><td></td><td></td><td>38 575</td><td>- 1</td><td>5 009 628</td><td>- 1</td><td></td><td>¢</td><td>-</td><td></td><td>142 100</td><td></td><td></td></t<>					38 575	- 1	5 009 628	- 1		¢	-		142 100		
624         LIBRARY REVENUE FUND         \$         -         \$         4,624         \$         13,200         \$         -         \$         -         \$         17,824           702         HELIPORT PROJECT-2011A BONDS         \$         -         \$<					-	- 1	-	- 1	250 000	Ś	_			•	
702         HELIPORT PROJECT-2011A BONDS         \$         -         \$ <td< td=""><td></td><td></td><td>•</td><td></td><td>4 624</td><td></td><td>13 200</td><td></td><td>_30,000</td><td></td><td>_</td><td></td><td>_</td><td>•</td><td></td></td<>			•		4 624		13 200		_30,000		_		_	•	
705         FIRE STATION IMPROVEMENTS         \$ - \$ - \$ 500,000         \$ - \$ 500,000           710         PARK IMPROVEMENTS         \$ - \$ - \$ - \$ - \$ - \$ - \$         - \$ - \$ - \$ - \$ - \$			•		-+,02-+	- 1		\$	_	•	_	•	-	•	
710 PARK IMPROVEMENTS \$ - \$ - \$ - \$ - \$ -			•		_		-	\$	500.000	•	_	•	-	•	500.000
			\$ -		_	Ś	-	Ś	-	\$	_		-	\$	-
			\$ 41,576,508		2,478,803	\$	45,523,504	\$	32,135,713	\$ 1	1,212,928	т.	14,227,200	\$	147,154,656

CITY OF DESOTO EXPENDITURE\* SUMMARY BY FUND

	EXF	ENDITURE	* SUMMARY						
Fund No	Fund Description		Actuals FY 2020	•	Projected FY 2021		Adopted FY 2022		Planning FY 2023
101	GENERAL FUND	\$	35,521,761	\$	43,711,988	\$	48,515,169	\$	47,088,128
102	PEG FUND	\$	112,377	\$	100,000	\$	150,000	\$	100,000
103	PAYROLL FUND	\$	-	\$	-	\$	-	\$	-
104	BENEFITS TRUST FUND	\$	-	\$	-	\$	-	\$	-
105	FLEXIBLE SPENDING FUND	\$	=	\$	-	\$	-	\$	-
108 111	STABILIZATION FUND-DESOTO SW REGIONAL COMM. CENTER FUND	\$ \$	- 2,937,252	\$ \$	- 3,282,115	\$ \$	- 3,915,478	\$ \$	- 3,945,152
112	CITY JAIL OPERATIONS	\$	1,089,625	\$	1,383,905	\$	1,464,663	\$	1,466,374
118	PARK DEVELOPMENT CORP. FUND	\$	121,375	\$	341,987	\$	347,875	\$	347,875
126	ECONOMIC INCENTIVE FUND	\$	-	\$	-	\$	-	\$	-
209	POLICE DEPTSTATE SEIZED FUND	\$	870	\$	2,200	\$	5,200	\$	5,200
210	POLICE DEPT FED SEIZED FUNDS	\$	235,029	\$	127,800	\$	56,000	\$	56,000
211	CLOSED-POLICE COMMUNITY FUND	\$	-	\$	-	\$	-	\$	-
213	EMS/FIRE SPECIAL REVENUE FUND	\$	-	\$	1,500	\$	1,500	\$	1,500
220	HOTEL-STABILIZATION FUND	\$ \$	460 447	\$	-	\$	-	\$	-
221 223	HOTEL OCCUPANCY TAX FUND YOUTH SPORTS ASSOC-BASEBALL	\$	460,447	\$ \$	854,480	\$ \$	557,400 2,000	\$ \$	507,400
223	JUVENILE CASE MANAGER FUND	\$	44,933	\$	57,138	\$	58,183	\$	58,262
225	MUNICIPAL COURT TECHNOLOGY	\$	7,956	\$	17,140	\$	15,970	\$	15,970
226	MUNICIPAL COURT SECURITY FUND	\$	3,521	\$	8,034	\$	2,812	\$	8,649
227	RECREATION REVOLVING FUND	\$	243,379	\$	275,995	\$	343,280	\$	355,406
228	FIRE TRAINING FUND	\$	236,814	\$	288,310	\$	270,653	\$	270,989
229	POLICE GRANT FUND	\$	86,483	\$	8,919	\$	17,941	\$	11,796
230	ENERGY MANAGEMENT FUND	\$	1,861,020	\$	1,853,512	\$	1,853,512	\$	1,853,512
231 233	SENIOR CENTER YOUTH SPORTS ASSOC-SOCCER	\$ \$	5,087	\$ \$	3,550	\$ \$	12,100 500	\$ \$	12,100 500
238	YOUTH SPORTS ASSOC-FOOTBALL	\$	13,384	\$	24,150	\$	24,150	\$	24,150
239	YOUTH SPORTS ASSOC-BASKETBALL	\$	33,465	\$	1,293	\$	34,722	\$	34,722
240	HEALTH FACILITIES DEVEL CORP	\$	-	\$	100	\$	100	\$	100
241	HOUSING FINANCE CORP	\$	20,030	\$	40,000	\$	20,000	\$	20,000
242	INDUSTRIAL DEVEL. AUTHORITY	\$	-	\$	250	\$	250	\$	250
247	YOUTH SPORTS-GIRLS SOFTBALL	\$	-	\$	-	\$	1,000	\$	1,000
262 263	SPECIAL REVENUE FUND -ARPA CDBG GRANT FUND	\$ \$	- 250,751	\$ \$	310,782	\$ \$	3,653,351 310,782	\$ \$	3,653,351
264	FIRE GRANT FUND	\$	230,731	\$	510,782	\$	510,762	۶ \$	310,782
268	SPECIAL REVENUE FUND-CARES ACT	\$	313,611	\$	1,661,142	\$	735,997	\$	_
305	BOND DEBT SERVICE FUND	, \$	7,576,058	\$	8,052,735	\$	7,562,717	\$	7,597,889
347	DEBT SERVICE PARKS DEVELOPMENT	\$	218,250	\$	220,200	\$	221,800	\$	221,800
400	SENIOR CTR EQUIPMENT REPLACE	\$	9,817	\$	14,500	\$	14,500	\$	14,500
401	FIRE PPE REPLACEMENT	\$	33,575	\$	113,000	\$	113,000	\$	40,000
402	FIRE EQUIP. REPLACEMENT FUND	\$	87,456	\$	74,075	\$	74,075	\$	74,075
403 406	FURNITURE REPLACEMENT FUND COMMAND VEHICLE FIRE	\$ \$	16,351	\$ \$	30,000	\$ \$	68,000	\$ \$	30,000
407	PARK MAINTENANCE	\$	68,246	\$	54,500	\$ \$	134,500	\$	134,500
408	POOL MAINTENANCE FUND	\$	15,091	\$	24,000	\$	45,000	\$	45,000
409	POLICE EQUIPMENT REPLACE FUND	\$	79,302	\$	114,782	\$	189,500	\$	189,500
410	FACILITY MAINTENANCE	\$	369,848	\$	492,700	\$	471,700	\$	603,200
412	ELECTRON.EQUIP.REPLACE.FUND	\$	473,061	\$	3,312,500	\$	1,249,703	\$	1,281,126
413	SWRCC-EQUIPMENT REPLACE FUND	\$	536,569	\$	433,106	\$	433,106	\$	433,106
417	PARK LAND DEDICATION	\$	23,411	\$	-	\$	10,000	\$	10,000
419 420	CAPITAL IMPROTHER PUBL WKS EQUIPMENT REPLACEMENT FUND	\$ \$	15,558 1,060,562	\$ \$	704,689 1,116,500	\$ \$	1,204,689 2,736,700	\$ \$	704,689 1,539,800
467	CLOSED2007 STREET IMPROVEMENTS	\$	1,000,302	\$	1,110,300	\$	2,730,700	\$	1,339,800
468	CLOSED2008STREET IMPRVMNTSGO'S	\$	-	\$	_	\$	_	\$	-
479	CAPITAL IMPROVEMENTS-CITY	\$	-	\$	200,000	\$	-	\$	-
486	GENERAL CAPITAL IMPROVEMENTS	\$	548,721	\$	3,739,908	\$	1,825,000	\$	1,450,000
489	STREET IMPROVEMENTS-GO BONDS	\$	-	\$	-	\$	-	\$	-
490	STREET IMPROVEMENTS-CO BONDS	\$	2,957,670	\$	4,800,000	\$	16,800,000	\$	4,800,000
502	PUBLIC UTILITY FUND	\$	18,419,178	\$	19,916,473	\$	21,122,002	\$	21,714,316
503 504	WATER METER REPLACEMENT FUND WATER/SEWER EQUIP REPLACE FUND	\$ \$	242,485 478,845	\$ \$	300,000 123,700	\$ \$	300,000 174,000	\$ \$	300,000 102,600
505	UTILITY BUILD CONSTUCTION FUND	\$	-10,043	\$		\$ \$		\$ \$	- 102,000
508	CIP-WATER & SEWER FUND	\$	3,060,111	\$	7,311,369	\$	7,791,575	\$	7,788,434
522	STORM DRAINAGE UTILITY FUND	\$	489,695	\$	695,528	\$	653,699	\$	598,997
524	DRAINAGE EQUIP REPLACE FUND	\$	-	\$	-	\$	=	\$	-
528	DRAINAGE IMPROVEMENTS FUND	\$	772,730	\$	1,099,925	\$	1,099,400	\$	1,099,400
552	SANITATION ENTERPRISE FUND	\$	5,435,613	\$	5,522,110	\$	5,494,378	\$	5,636,927
553	SANITATION EQUIP REPLACE FUND	\$	25,317	\$	-	\$	250,000	\$	85,000
624 702	LIBRARY REVENUE FUND	\$ \$	5,092	\$ \$	26,600	\$ \$	17,824	\$ \$	16,200
	HELIPORT PROJECT-2011A BONDS FIRE STATION IMPROVEMENTS	\$ \$	1,848,842	\$ \$	466,791	\$ \$	500,000	\$	-
/(15									
705 710	PARK IMPROVEMENTS	\$	544,119	\$	1,440,000	\$	-	\$	-

<sup>\*</sup> 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 steady 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.

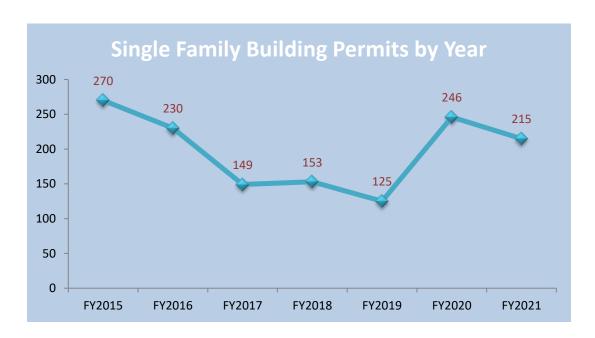
Year	Population	Change	% Change	Compound	Annual
1980	15,538	1	-	Growth	Rate
1990	30,544	15,006	96.58%	6.99%	
2000	37,646	7,102	23.25%	2.11%	
2010	49,047	11,401	30.28%	2.68%	
2020	56,145	7,098	14.47%	1.36%	3.26%

Source: US Census

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

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

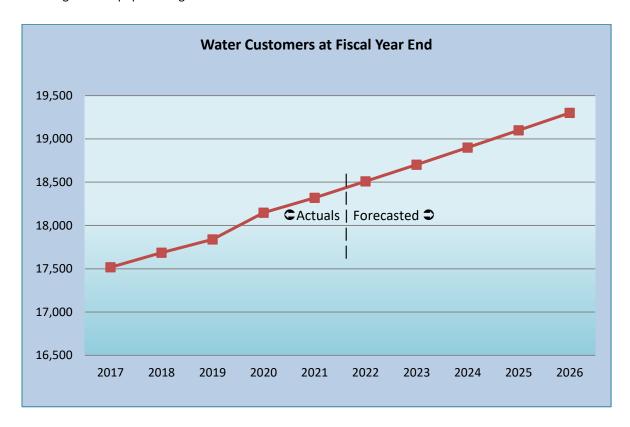
### 1.2 Housing and Real Estates



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

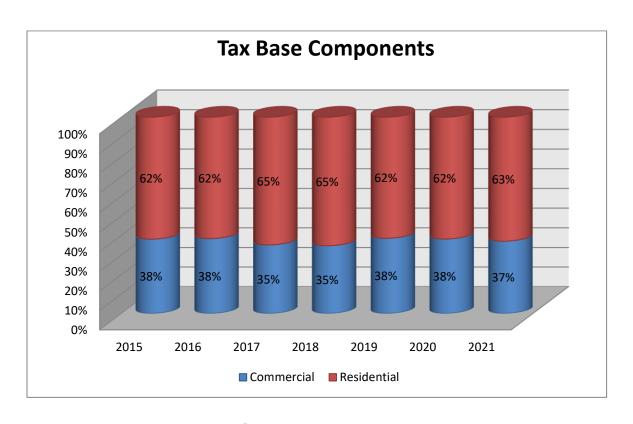
Over the past seven years, the number of single family housing starts has fluctuated within a fairly narrow band (from just under 150 to just over 250). Overall new construction has been steady, neither spiking nor crashing.

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



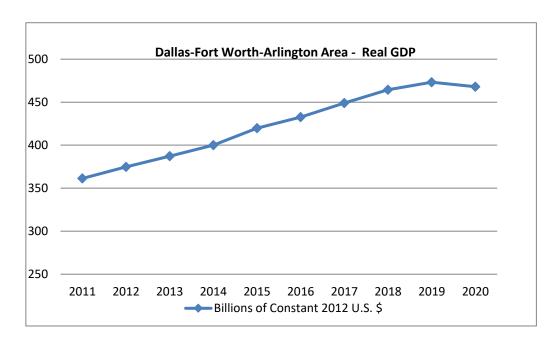
### **1.3 Tax Base Component:**

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 2011, 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.

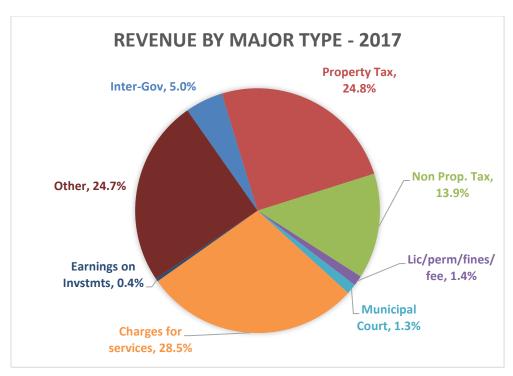
The following assumptions were used to build the forecast model:

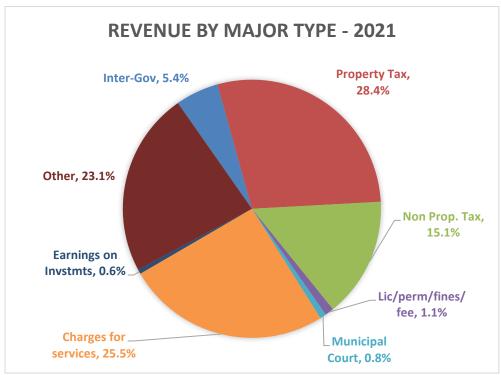
- 1- Population growth at a steady rate of 1.5%
- 2- Tax rate has reduced to .701554 and will remain the same for five years.
- 3- Taxable property value will appreciate at a 1.84 percent rate annually.
- 4- Non-Property taxes are expected to grow annually at 4.72 percent on average.
- 5- Water rates 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.

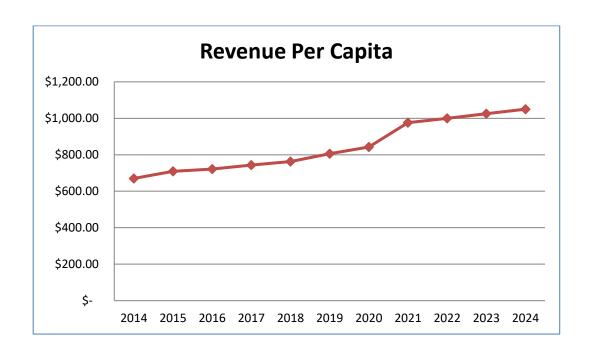
Revenue Type	2017	2021	Change
Inter-Governmental	\$ 5,216,102	\$ 7,024,189	34.7%
Property Tax	\$ 25,827,776	\$ 36,847,228	42.7%
Non-Property Taxes	\$ 14,491,956	\$ 19,519,067	34.7%
Licenses/permits/fines/fees	\$ 1,407,042	\$ 1,443,363	2.6%
Municipal Court	\$ 1,399,574	\$ 1,009,323	-27.9%
Charges for services	\$ 29,627,767	\$ 33,079,845	11.7%
Earnings on Investments	\$ 415,258	\$ 726,875	75.0%
Contributions/donations	\$ 24,462	\$ 4,150	-83.0%
Other	\$ 25,663,675	\$ 29,936,876	16.7%
TOTAL	\$ 104,073,613	\$ 129,590,917	24.5%





### 2.3 Revenue Per Capita:

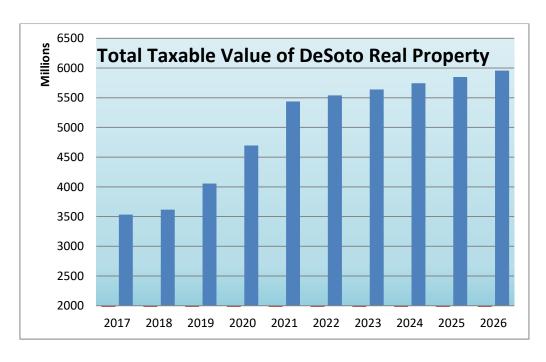
Actual Revenue Per Capita has been increasing steadily over the last seven years, a trend driven in large part by a strong real estate market. The compounded average growth in General Fund revenue per capita over that period been slightly over 7%.



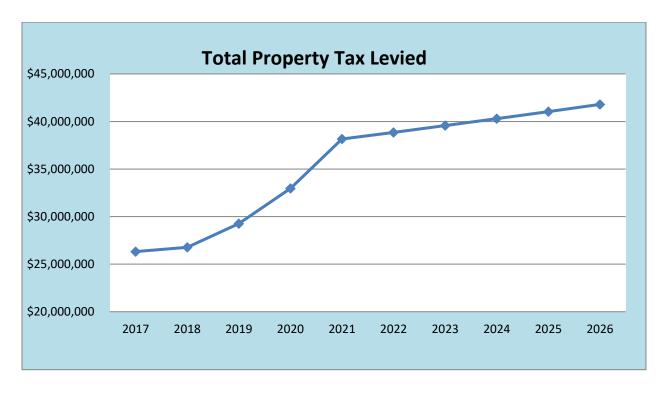
### 3. Revenue Elements:

### **3.1 Property Tax Revenue:**

The value of property in the City of DeSoto has appreciated substantially in the past 10 years, nearly doubling from \$2,795,486,741 in 2012 to \$5,438,190,247 in 2021. Significantly, it increased by over 15% in each of the last two years. However, with interest rates projected to spike over the next year, future increases are likely to be much more modest.

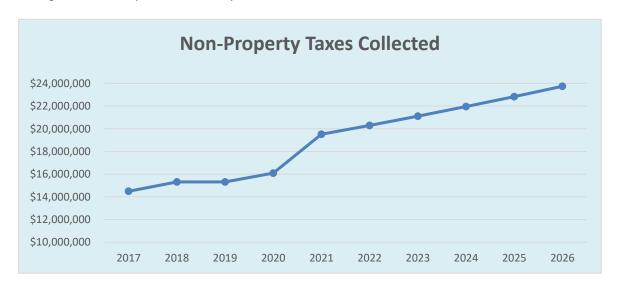


The following graph shows the historical growth in property value in the past 5-years and projected growth in value in the future. Conservatively estimated, growth in the next five years is estimated at 1.84% annually.



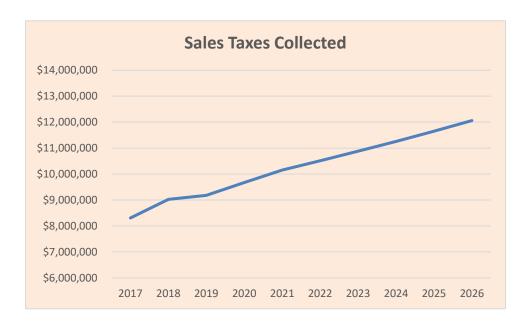
### 3.2 Non-Property Tax Revenues:

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 \$19.5M in FY2021. 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.



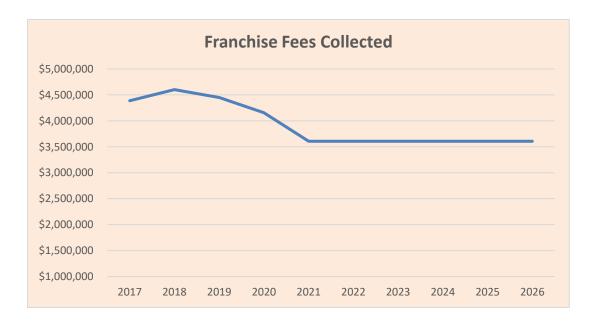
### 3.2.1 Sales Tax

Sales Tax revenue for DeSoto grew steadily over the past 5 years, slowing somewhat with the arrival of the COVID pandemic. FY2021's \$10,153,682 represents a 22% increase over FY2017's \$8,306,761. Normal growth is expected to resume over the next fiscal year, although near-term prospects are influenced by the lingering effects of the pandemic and uncertainty over inflation and the robustness of the post-COVID recovery. For planning purposes, we will assume 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 FY2021. Future revenues in this category are expected to be flat.



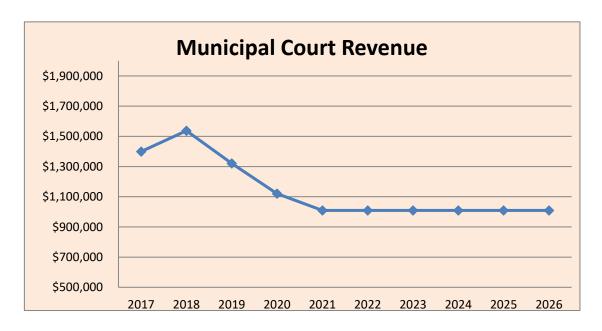
### 3.2.3 Hotel Tax Revenue:

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 FY2020, but rebounded in FY2021. 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.



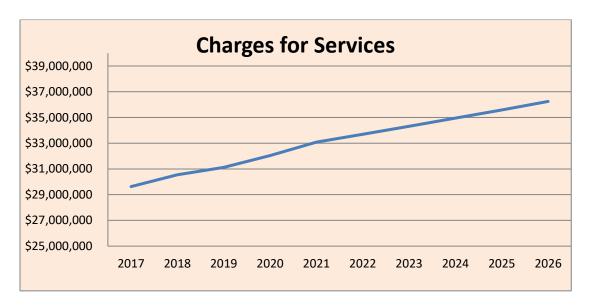
### 3.3 Municipal Court Revenue:

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 4%, consistent with recent trends.



### 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 less than .5% annually, although, with inflation heating up, they are likely to increase in the future, though they will probably remain low 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 three 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:

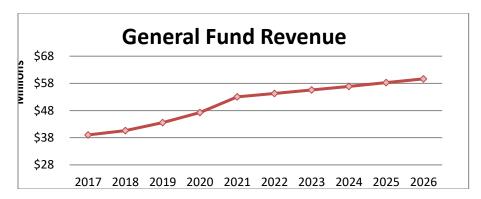
- Historical Growth Rate The cumulative annual rate of growth for the past five years, FY2017 through FY2021.
- Projected Growth Rate The cumulative annual rate of growth projected for the current five-year forecast, FY2022 through FY2026.

### 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 \$10M per year over the FY2017-FY2021 period. Over the next 5-years, General Fund revenues are expected to grow at an aggregate average rate of 2.4% annually, supported by the increase in assessed property values and projected increases in sales tax revenue.

Historical (Past Five Years) Annual Growth Rate: 6.3%

**Projected Average Growth Rate: 2.4%** 



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

Revenue from General Fund	l Sou	ırces																
Object Code Revenue Source		2017	2018	2019	2020		2021		2022		2023		2024		2025		2026	EGF
40000 40999 Inter-Governmental	\$	1,253,353	\$ 398,970	\$ 391,609	\$ 1,167,114	\$	601,887	\$	607,906	\$	613,985	\$	620,125	\$	626,327	\$	632,590	1.00%
41000 41999 Property Tax	\$	18,481,531	\$ 20,203,096	\$ 23,214,416	\$ 25,322,799	\$	29,034,081	\$	29,568,308	\$	30,112,365	\$	30,666,433	\$	31,230,695	\$	31,805,340	1.84%
42000 42999 Non Prop. Tax	\$	11,608,438	\$ 12,485,763	\$ 12,500,148	\$ 13,338,726	\$	16,452,521	\$	16,946,097	\$	17,454,480	\$	17,978,114	\$	18,517,457	\$	19,072,981	3.00%
43000 43999 Permits and Fees	\$	1,407,042	\$ 1,395,670	\$ 1,090,270	\$ 1,496,317	\$	1,443,363	\$	1,490,706	\$	1,539,601	\$	1,590,100	\$	1,642,255	\$	1,696,121	3.28%
44000 44999 Municipal Court	\$	1,319,502	\$ 1,450,463	\$ 1,242,345	\$ 1,050,472	\$	944,077	\$	944,077	\$	944,077	\$	944,077	\$	944,077	\$	944,077	0.00%
45000 45999 Charges for services	\$	2,289,916	\$ 2,015,685	\$ 2,291,232	\$ 2,001,920	\$	1,875,861	\$	1,950,895	\$	2,028,931	\$	2,110,088	\$	2,194,492	\$	2,282,271	4.00%
46000 46999 Earnings on Investments	\$	111,648	\$ 224,863	\$ 385,505	\$ 461,744	\$	172,708	\$	173,572	\$	174,439	\$	175,312	\$	176,188	\$	177,069	0.50%
48000 48999 Contributions/donations	\$	12,580	\$ 15,103	\$ 4,474	\$ 2,817	\$	1,114	\$	1,114	\$	1,114	\$	1,114	\$	1,114	\$	1,114	0.00%
49000 49999 Other	\$	2,542,388	\$ 2,431,724	\$ 2,441,365	\$ 2,417,454	\$	2,500,389	\$	2,600,405	\$	2,704,421	\$	2,812,598	\$	2,925,102	\$	3,042,106	4.00%
Total	Ś	39.026.399	\$40.621.335	\$ 43.561.363	\$47,259,362	Ś	53.026.002	Ś	54.283.080	Ś	55.573.414	Ś	56.897.960	Ś	58.257.707	Ś	59.653.669	2,40%

### 4.2 Non-General Fund Revenues

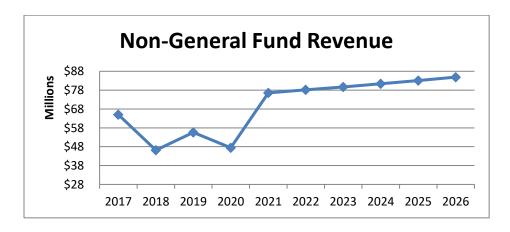
The major revenue generated from non-General Fund sources include the Enterprise Funds. Issuance of bonds has also contributed to the fluctuation in revenue figures in the past 5-years. The graph shows the historical and projected Non-General Fund Revenues.

**Historical Growth Rate**: 3.3%

**Average Projected Growth Rate**: 2.2%

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

Revenue from Non-General	Fun	id Sources												
Object Code Revenue Source		2017	2018		2019	2020	2021	2022	2023	2024	2025	1	2026	EGF
40000 40999 Inter-Governmental	\$	3,962,749	\$ 4,207,287	\$ .	4,358,508	\$ 4,810,190	\$ 6,422,302	\$ 6,486,525	\$ 6,551,390	\$ 6,616,904	\$ 6,683,073	\$	6,749,904	1.00%
41000 41999 Property Tax	\$	7,346,245	\$ 7,603,279	\$	7,313,039	\$ 7,193,503	\$ 7,813,147	\$ 7,956,909	\$ 8,103,316	\$ 8,252,417	\$ 8,404,261	\$	8,558,900	1.84%
42000 42999 Non Prop. Tax	\$	2,883,518	\$ 2,830,881	\$	2,812,075	\$ 2,752,473	\$ 3,066,546	\$ 3,158,542	\$ 3,253,298	\$ 3,350,897	\$ 3,451,424	\$	3,554,967	3.00%
44000 44999 Municipal Court	\$	80,072	\$ 86,512	\$	78,448	\$ 69,811	\$ 65,246	\$ 65,246	\$ 65,246	\$ 65,246	\$ 65,246	\$	65,246	0.00%
45000 45999 Charges for services	\$	27,337,851	\$ 28,527,436	\$ 2	8,827,372	\$ 30,036,271	\$ 31,203,984	\$ 32,452,143	\$ 33,750,229	\$ 35,100,238	\$ 36,504,248	\$	37,964,418	4.00%
46000 46999 Earnings on Investments	\$	303,611	\$ 630,997	\$	1,022,708	\$ 1,061,166	\$ 554,167	\$ 556,938	\$ 559,722	\$ 562,521	\$ 565,334	\$	568,160	0.50%
48000 48999 Contributions/donations	\$	11,882	\$ 67,703	\$	138,917	\$ 136,476	\$ 3,036	\$ 3,036	\$ 3,036	\$ 3,036	\$ 3,036	\$	3,036	0.00%
49000 49999 Other	\$	23,121,287	\$ 2,203,092	\$ 1	1,008,521	\$ 1,351,179	\$ 27,436,487	\$ 28,533,947	\$ 29,675,304	\$ 30,862,317	\$ 32,096,809	\$	33,380,682	4.00%
Total	\$	65,047,214	\$ 46,157,188	\$ 55	5,559,589	\$ 47,411,070	\$ 76,564,915	\$ 79,213,286	\$ 81,961,543	\$ 84,813,577	\$ 87,773,432	\$	90,845,313	3.50%



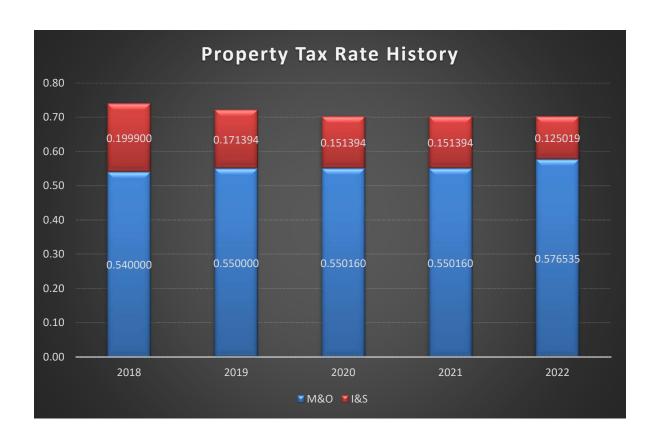


### CITY OF DESOTO

### GENERAL FUND

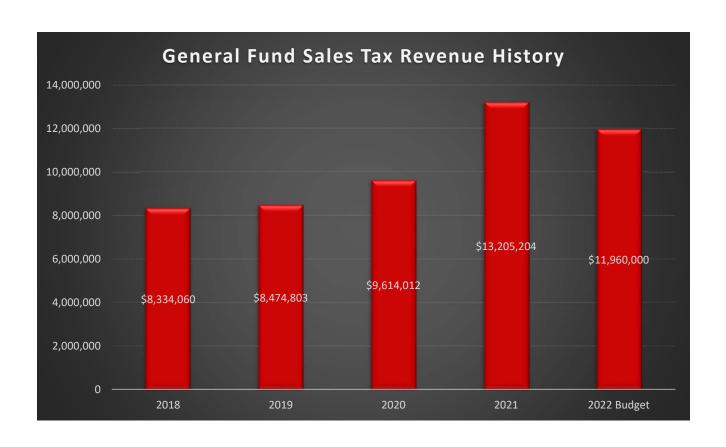
### 101 - 102

	SUMMARY										
LINE ITEMS	Actuals FY	Budget FY	Projected FY	Adopted	Planning FY						
LINE ITEMS	2020	2021	2021	2022	2023						
FUND BALANCE-BEGINNING	\$17,935,749	\$22,261,119	\$22,261,119	\$26,200,000	\$25,326,122						
REVENUES											
PROPERTY TAXES	\$25,322,799	\$27,886,384	\$29,031,544	\$32,061,434	\$32,557,092						
FRANCHISE FEES	\$3,724,714	\$4,032,290	\$3,712,290	\$3,812,290	\$3,962,290						
SALES TAXES	\$9,614,012	\$10,535,000	\$13,115,000	\$11,960,000	\$11,750,000						
LICENSES & PERMITS	\$1,496,317	\$1,132,000	\$1,432,000	\$1,170,500	\$1,177,500						
ADMINISTRATIVE FEE REIMBURSEMENTS	\$1,992,971	\$1,992,971	\$1,992,971	\$1,992,971	\$1,992,971						
FINES & FORFEITURES	\$1,050,472	\$1,141,000	\$961,000	\$1,078,000	\$1,191,000						
INTERGOVERNMENTAL	\$1,167,114	\$649,850	\$386,550	\$758,223	\$521,550						
INTEREST REVENUES	\$461,744	\$75,300	\$75,300	\$75,300	\$75,300						
CHARGES FOR SERVICES	\$1,908,169	\$1,729,000	\$1,758,000	\$1,824,000	\$1,729,000						
RECREATION FEES	\$93,751	\$208,530	\$135,900	\$455,630	\$522,434						
MISCELLANEOUS	\$427,300	\$400,400	\$400,400	\$394,400	\$394,200						
INTERFUND TRANSFERS	\$37,500	\$37,500	\$37,500	\$36,300	\$36,300						
SOURCES	\$47,296,862	\$49,820,225	\$53,038,455	\$55,619,048	\$55,909,637						
TOTAL AVAILABLE RESOURCES	\$ 65,232,611	\$ 72,081,344		\$ 81,819,048	\$81,235,759						
			\$57,444,048								
<u>APPROPRIATIONS</u>											
PERSONNEL	\$26,329,919	\$29,046,964	\$29,220,781	\$31,672,133	\$31,815,485						
SUPPLIES	\$1,004,446	\$1,254,973	\$1,204,087	\$1,280,440	\$1,212,503						
SERVICES & PROFESSIONAL FEES	\$6,693,757	\$13,302,277	\$12,904,884	\$15,162,473	\$13,659,142						
CAPITAL OUTLAY	\$433,136	\$499,323	\$435,323	\$505,323	\$455,323						
TRANSFERS TO OTHER FUNDS	\$5,587,354	\$5,854,504	\$5,850,829	\$7,827,757	\$6,894,907						
DEBT SERVICE	\$45,288	\$46,913	\$46,913	\$44,800	\$45,675						
OPERATING EXPENDITURES	\$40,093,900	\$50,004,953	\$49,662,817	\$56,492,926	\$54,083,035						
USES OF FUND BALANCE											
TOTAL USES OF FUND BALANCE	\$2,877,592	\$1,300,000	\$1,300,000	\$0	\$0						
TOTAL APPROPRIATIONS	\$42,971,492	\$51,304,953	\$50,962,817	\$56,492,926	\$54,083,035						
FUND BALANCE-ENDING	\$22,261,119	\$20,776,391	\$24,336,757	\$25,326,122	\$27,152,725						



Fiscal Year	<u>M&amp;O</u>	<u>1&amp;S</u>	<u>Total</u>	% Change
2018	0.540000	0.199900	0.739900	-0.7%
2019	0.550000	0.171394	0.721394	-2.5%
2020	0.550160	0.151394	0.701554	-2.8%
2021	0.550160	0.151394	0.701554	0.0%
2022	0.576535	0.125019	0.701554	0.0%

The General Fund FY 2022 tax rate remains at 70.1554 cents per \$100 of taxable valuation--unchanged from FY2021. This is the result of a slight decrease in the Interest & Sinking Fund portion of the rate (2.6375 cents) and an off-setting equal increase in the Maintenance & Operations segment.



	General Fund
Fiscal Year	Sales Tax Revenue
2018	\$8,334,060
2019	\$8,474,803
2020	\$9,614,012
2021	\$13,205,204
2022 Budget	\$11,960,000

### **GENERAL FUND**

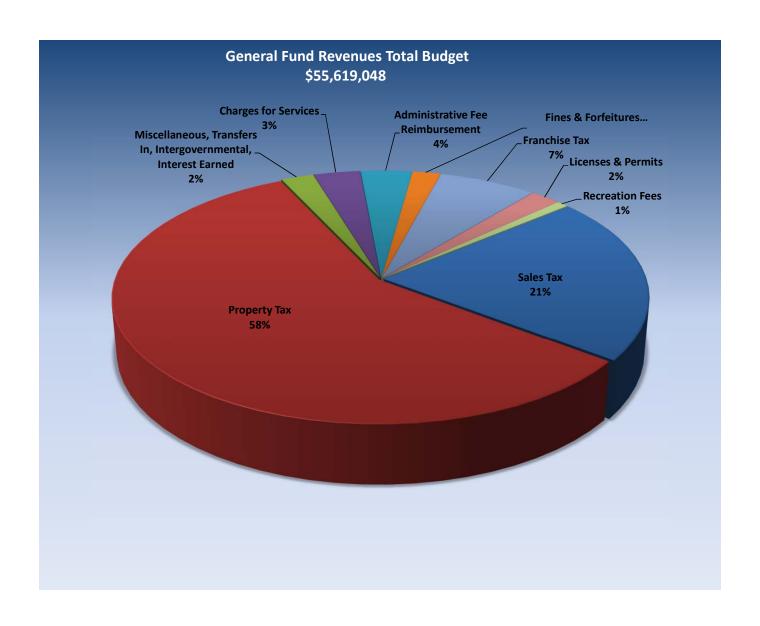
### 101 - 102

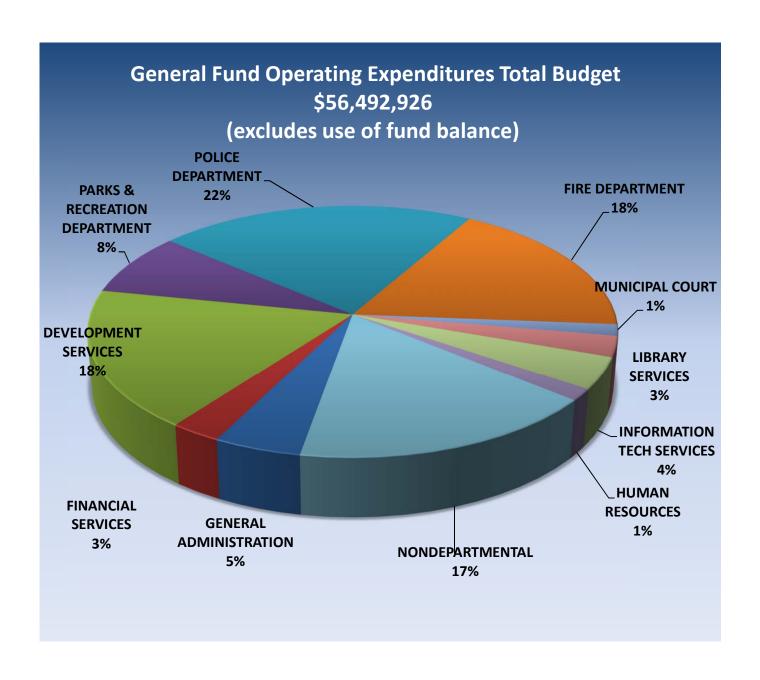
### REVENUES BY CATEGORY

REVENUES   2020   2021   2021   2022   2023			KEVENUES B		D 1 . L EV		DI 1 51/
A2202   FRANCHISE ELECTRIC UTILITIES   \$1,953,002   \$1,500,000   \$1,500,000   \$1,500,000   \$20,000   \$200,00		DE1/EN1/E0	Actual FY	Budget FY	Projected FY	Adopted	Planning FY
PRANCHISE NATURAL GAS UTILITY   \$515.528		REVENUES	2020	2021	2021	2022	2023
PRANCHISE NATURAL GAS UTILITY   \$515.528	42020	FRANCHISE-FLECTRIC LITILITIES	\$1 563 002	\$1 500 000	\$1 500 000	\$1 500 000	\$1 500 000
PRANCHISE-TELPHONE UTILITIES							
PRANCHISE-CABLE TELEVISION   \$492,049   \$720,000   \$500,000   \$500,000   \$700,000							
FRANCHISE-W & S UTILITIES (502)   \$962,290   \$962,290   \$962,290   \$3,962,290   \$							
FRANCHISE FEES   \$3,724,714   \$4,032,290   \$3,712,290   \$3,812,290   \$3,962,290							
A							
A			7-77	<del>+ -,,</del>	7-77	<i>+</i> - <i>//</i>	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
A	41010	CURRENT TAXES	\$25,833,546	\$26,957,840	\$28,050,000	\$31,132,890	\$31,628,548
DELINQUENT TAXES   \$122,447   \$140,000   \$144,000   \$140,000   \$140,000   \$10,000   \$10,0000   \$1		PAYMENT IN LIEU OF PROP. TAXES					
PENALTIES & INTEREST   \$131,564   \$100,000   \$148,000   \$100,000	41210	DELINQUENT TAXES	\$122,447			\$140,000	
PROPERTY TAXES   \$25,322,799   \$27,886,384   \$29,031,544   \$32,061,434   \$32,557,092							
A		PROPERTY TAXES	· · · · · · · · · · · · · · · · · · ·				
Accept			· , , ,	· , , ,	• •	· , ,	· , ,
SALES TAX FOR PROP TAX REDUCT.   \$3,885,955   \$3,500,000   \$4,300,000   \$4,000,000   \$3,900,000	42610	SALES TAX	\$7,771,910	\$7,000,000	\$8,750,000	\$7,900,000	\$7,800,000
SALES TAX   \$9,614,012   \$10,535,000   \$13,115,000   \$11,960,000   \$11,750,000	42620	MIXED DRINK TAX	\$44,962	\$35,000	\$65,000	\$60,000	\$50,000
SALES TAX   \$9,614,012   \$10,535,000   \$13,115,000   \$11,960,000   \$11,750,000	42650	SALES TAX FOR PROP TAX REDUCT.	\$3,885,955	\$3,500,000	\$4,300,000	\$4,000,000	
A		SALES TAX	\$9,614,012	\$10,535,000	\$13,115,000		\$11,750,000
A							
A3075   DEVELOPMENT PERMIT FEES   \$316,378   \$150,000   \$300,000   \$150,000   \$55,000   \$4310   BEVERAGE PERMITS & FEES   \$710   \$5,000   \$5,000   \$5,000   \$5,000   \$5,000   \$5,000   \$5,000   \$5,000   \$5,000   \$5,000   \$5,000   \$5,000   \$250,000   \$25	43030	BUILDING PERMITS	\$898,674	\$700,000	\$800,000	\$725,000	\$725,000
A3150   BEVERAGE PERMITS & FEES   \$710   \$5,000   \$5,000   \$5,000   \$5,000   \$25,000   \$25,000   \$250,000	43041	RENTAL INSPECTION FEE	\$0	\$0	\$0	\$18,000	\$25,000
ALARM PERMITS REVENUE   \$222,580   \$250,00	43075	DEVELOPMENT PERMIT FEES	\$316,378	\$150,000	\$300,000	\$150,000	\$150,000
A3215   CREDIT ACCESS BUSINESS REG	43150	BEVERAGE PERMITS & FEES	\$710	\$5,000	\$5,000	\$5,000	\$5,000
\$250	43210	ALARM PERMITS REVENUE	\$222,580	\$250,000	\$250,000	\$250,000	\$250,000
\$20,000   \$20,	43215	CREDIT ACCESS BUSINESS REG	\$0	\$0	\$0	\$250	\$250
BOARDING FACILITY PERMIT	43250	PRIVATE AMBULANCE PERMIT	\$250	\$0	\$0	\$250	\$250
LICENSES & PERMITS   \$1,496,317   \$1,132,000   \$1,432,000   \$1,170,500   \$1,177,500	43255	ZONING & APPLICATION FEES	\$50,401	\$25,000	\$75,000	\$20,000	\$20,000
ADMINISTRATIVE FEES   \$1,992,971   \$1,900,000   \$1,000,000   \$1,1000,000   \$1,000,000   \$1,000,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,1000	43305	BOARDING FACILITY PERMIT	\$3,000	\$2,000	\$2,000	\$2,000	\$2,000
A4040   FINES & FEES MUNICIPAL COURT   \$978,386   \$1,050,000   \$900,000   \$1,000,000   \$1,100,000   \$1,100,000   \$4250   COURT TAX RETAINAGE   \$43,757   \$55,000   \$37,000   \$50,000   \$55,000   \$4510   VEHICLE STORAGE & IMP FEES   \$25,770   \$30,000   \$22,000   \$25,000   \$30,000   \$4600   LIBRARY FINES   \$2,457   \$6,000   \$2,000   \$3,000   \$3,000   \$6,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,00		LICENSES & PERMITS	\$1,496,317	\$1,132,000	\$1,432,000	\$1,170,500	\$1,177,500
A4040   FINES & FEES MUNICIPAL COURT   \$978,386   \$1,050,000   \$900,000   \$1,000,000   \$1,100,000   \$1,100,000   \$4250   COURT TAX RETAINAGE   \$43,757   \$55,000   \$37,000   \$50,000   \$55,000   \$4510   VEHICLE STORAGE & IMP FEES   \$25,770   \$30,000   \$22,000   \$25,000   \$30,000   \$4600   LIBRARY FINES   \$2,457   \$6,000   \$2,000   \$3,000   \$3,000   \$6,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,000,000   \$1,00							
44250         COURT TAX RETAINAGE         \$43,757         \$55,000         \$37,000         \$50,000         \$55,000           44510         VEHICLE STORAGE & IMP FEES         \$25,770         \$30,000         \$22,000         \$25,000         \$30,000           44600         LIBRARY FINES         \$2,457         \$6,000         \$2,000         \$3,000         \$6,000           FINES & FORFEITURES         \$1,050,472         \$1,141,000         \$961,000         \$1,078,000         \$1,191,000           46060         INTEREST REVENUE         \$461,714         \$649,850         \$386,550         \$758,223         \$521,550           45040         FIRE & AMBULANCE RUNE         \$461,744         \$75,300         \$75,300         \$75,300         \$75,300           45040         FIRE & AMBULANCE RUNS         \$20,800         \$20,000         \$6,000         \$20,000         \$20,000           45042         AMBULANCE SERVICE CHARGE         \$1,591,767         \$1,400,000         \$1,430,000         \$1,500,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$1		ADMINISTRATIVE FEES	\$1,992,971	\$1,992,971	\$1,992,971	\$1,992,971	\$1,992,971
44250         COURT TAX RETAINAGE         \$43,757         \$55,000         \$37,000         \$50,000         \$55,000           44510         VEHICLE STORAGE & IMP FEES         \$25,770         \$30,000         \$22,000         \$25,000         \$30,000           44600         LIBRARY FINES         \$2,457         \$6,000         \$2,000         \$3,000         \$6,000           FINES & FORFEITURES         \$1,050,472         \$1,141,000         \$961,000         \$1,078,000         \$1,191,000           46060         INTEREST REVENUE         \$461,714         \$649,850         \$386,550         \$758,223         \$521,550           45040         FIRE & AMBULANCE RUNE         \$461,744         \$75,300         \$75,300         \$75,300         \$75,300           45040         FIRE & AMBULANCE RUNS         \$20,800         \$20,000         \$6,000         \$20,000         \$20,000           45042         AMBULANCE SERVICE CHARGE         \$1,591,767         \$1,400,000         \$1,430,000         \$1,500,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$1							
VEHICLE STORAGE & IMP FEES   \$25,770   \$30,000   \$22,000   \$25,000   \$30,000   \$46000   \$46000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,078,000   \$1,191,000   \$1,000				. , ,		. , ,	. , ,
LIBRARY FINES   \$2,457   \$6,000   \$2,000   \$3,000   \$6,000     FINES & FORFEITURES   \$1,050,472   \$1,141,000   \$961,000   \$1,078,000   \$1,191,000     INTERGOVERNMENTAL   \$1,167,114   \$649,850   \$386,550   \$758,223   \$521,550     INTEREST REVENUE   \$461,744   \$75,300   \$75,300   \$75,300   \$75,300     INTEREST/FMV REVENUE   \$461,744   \$75,300   \$75,300   \$75,300   \$75,300     INTEREST/FMV REVENUE   \$461,744   \$75,300   \$75,300   \$75,300   \$75,300     FIRE & AMBULANCE RUNS   \$20,800   \$20,000   \$6,000   \$20,000   \$20,000     45042   AMBULANCE SERVICE CHARGE   \$1,591,767   \$1,400,000   \$1,430,000   \$1,500,000   \$1,400,000     45045   FIRE PREVENTION INSPECTIONS   \$14,424   \$15,000   \$13,000   \$15,000   \$15,000     45048   LIBRARY INTERNET PRINTING   \$8,359   \$15,000   \$15,000   \$10,000   \$15,000     45050   MOWING REVENUE   \$188,427   \$195,000   \$210,000   \$195,000   \$195,000     45052   HEALTH INSPECTIONS   \$54,161   \$52,000   \$52,000   \$52,000   \$52,000     45065   DEDC ACCOUNTING SERVICES   \$30,231   \$32,000   \$32,000   \$32,000   \$32,000   \$32,000     CHARGES FOR SERVICES   \$1,908,169   \$1,729,000   \$1,758,000   \$1,824,000   \$1,729,000							
FINES & FORFEITURES   \$1,050,472   \$1,141,000   \$961,000   \$1,078,000   \$1,191,000				. ,			
INTERGOVERNMENTAL   \$1,167,114   \$649,850   \$386,550   \$758,223   \$521,550     46060   INTEREST REVENUE   \$461,744   \$75,300   \$75,300   \$75,300   \$75,300     INTEREST/FMV REVENUE   \$461,744   \$75,300   \$75,300   \$75,300   \$75,300     45040   FIRE & AMBULANCE RUNS   \$20,800   \$20,000   \$6,000   \$20,000   \$20,000     45042   AMBULANCE SERVICE CHARGE   \$1,591,767   \$1,400,000   \$1,430,000   \$1,500,000   \$1,400,000     45045   FIRE PREVENTION INSPECTIONS   \$14,424   \$15,000   \$13,000   \$15,000   \$15,000     45048   LIBRARY INTERNET PRINTING   \$8,359   \$15,000   \$15,000   \$10,000   \$15,000     45050   MOWING REVENUE   \$188,427   \$195,000   \$210,000   \$195,000   \$195,000     45052   HEALTH INSPECTIONS   \$54,161   \$52,000   \$52,000   \$52,000   \$52,000     45065   DEDC ACCOUNTING SERVICES   \$30,231   \$32,000   \$32,000   \$32,000   \$32,000     CHARGES FOR SERVICES   \$1,908,169   \$1,729,000   \$1,758,000   \$1,824,000   \$1,729,000	44600					. ,	
46060 INTEREST REVENUE \$461,744 \$75,300 \$75,30		FINES & FORFEITURES	\$1,050,472	\$1,141,000	\$961,000	\$1,078,000	\$1,191,000
46060 INTEREST REVENUE \$461,744 \$75,300 \$75,30		INTERCOVERNIAGNITAL	Ć1 167 11A	¢640.050	¢206 550	Ć750 222	ĆE24 EE0
INTEREST/FMV REVENUE   \$461,744   \$75,300		INTERGOVERNIMENTAL	\$1,167,114	\$649,850	\$386,550	\$758,223	\$521,550
INTEREST/FMV REVENUE   \$461,744   \$75,300	46060	INITEDEST DEVENITE	\$161 711	\$75.200	\$75,200	¢75 200	¢75 200
45040 FIRE & AMBULANCE RUNS \$20,800 \$20,000 \$6,000 \$20,000 \$20,000 \$20,000 \$45042 AMBULANCE SERVICE CHARGE \$1,591,767 \$1,400,000 \$1,430,000 \$1,500,000 \$1,400,000 \$15,	40000		· · · · · ·				
45042         AMBULANCE SERVICE CHARGE         \$1,591,767         \$1,400,000         \$1,430,000         \$1,500,000         \$1,400,000           45045         FIRE PREVENTION INSPECTIONS         \$14,424         \$15,000         \$13,000         \$15,000         \$15,000           45048         LIBRARY INTERNET PRINTING         \$8,359         \$15,000         \$15,000         \$10,000         \$15,000           45050         MOWING REVENUE         \$188,427         \$195,000         \$210,000         \$195,000         \$195,000           45052         HEALTH INSPECTIONS         \$54,161         \$52,000         \$52,000         \$52,000         \$52,000           45065         DEDC ACCOUNTING SERVICES         \$30,231         \$32,000         \$32,000         \$32,000         \$1,729,000           CHARGES FOR SERVICES         \$1,908,169         \$1,729,000         \$1,758,000         \$1,824,000         \$1,729,000		HATEREST/TIME REVERSE	<del>7101,711</del>	773,300	775,500	775,500	775,500
45042         AMBULANCE SERVICE CHARGE         \$1,591,767         \$1,400,000         \$1,430,000         \$1,500,000         \$1,400,000           45045         FIRE PREVENTION INSPECTIONS         \$14,424         \$15,000         \$13,000         \$15,000         \$15,000           45048         LIBRARY INTERNET PRINTING         \$8,359         \$15,000         \$15,000         \$10,000         \$15,000           45050         MOWING REVENUE         \$188,427         \$195,000         \$210,000         \$195,000         \$195,000           45052         HEALTH INSPECTIONS         \$54,161         \$52,000         \$52,000         \$52,000         \$52,000           45065         DEDC ACCOUNTING SERVICES         \$30,231         \$32,000         \$32,000         \$32,000         \$1,729,000           CHARGES FOR SERVICES         \$1,908,169         \$1,729,000         \$1,758,000         \$1,824,000         \$1,729,000	45040	FIRE & AMBULANCE RUNS	\$20.800	\$20,000	\$6,000	\$20,000	\$20,000
45045         FIRE PREVENTION INSPECTIONS         \$14,424         \$15,000         \$13,000         \$15,000         \$15,000           45048         LIBRARY INTERNET PRINTING         \$8,359         \$15,000         \$15,000         \$10,000         \$15,000           45050         MOWING REVENUE         \$188,427         \$195,000         \$210,000         \$195,000         \$195,000           45052         HEALTH INSPECTIONS         \$54,161         \$52,000         \$52,000         \$52,000         \$52,000           45065         DEDC ACCOUNTING SERVICES         \$30,231         \$32,000         \$32,000         \$32,000         \$32,000           CHARGES FOR SERVICES         \$1,908,169         \$1,729,000         \$1,758,000         \$1,824,000         \$1,729,000							
45048         LIBRARY INTERNET PRINTING         \$8,359         \$15,000         \$15,000         \$10,000         \$15,000           45050         MOWING REVENUE         \$188,427         \$195,000         \$210,000         \$195,000         \$195,000           45052         HEALTH INSPECTIONS         \$54,161         \$52,000         \$52,000         \$52,000         \$52,000           45065         DEDC ACCOUNTING SERVICES         \$30,231         \$32,000         \$32,000         \$32,000         \$32,000           CHARGES FOR SERVICES         \$1,908,169         \$1,729,000         \$1,758,000         \$1,824,000         \$1,729,000							
45050       MOWING REVENUE       \$188,427       \$195,000       \$210,000       \$195,000       \$195,000         45052       HEALTH INSPECTIONS       \$54,161       \$52,000       \$52,000       \$52,000       \$52,000         45065       DEDC ACCOUNTING SERVICES       \$30,231       \$32,000       \$32,000       \$32,000       \$32,000         CHARGES FOR SERVICES       \$1,908,169       \$1,729,000       \$1,758,000       \$1,824,000       \$1,729,000							
45052         HEALTH INSPECTIONS         \$54,161         \$52,000         \$52,000         \$52,000         \$52,000           45065         DEDC ACCOUNTING SERVICES         \$30,231         \$32,000         \$32,000         \$32,000         \$32,000           CHARGES FOR SERVICES         \$1,908,169         \$1,729,000         \$1,758,000         \$1,824,000         \$1,729,000							
45065 DEDC ACCOUNTING SERVICES \$30,231 \$32,000							
CHARGES FOR SERVICES \$1,908,169 \$1,729,000 \$1,758,000 \$1,824,000 \$1,729,000							
45500 PAVILION RENTAL \$1,900 \$7,000 \$17,400 \$14,000			• •	• •		•	· · · · · ·
	45500	PAVILION RENTAL	\$1,900	\$7,000	\$17,400	\$14,000	\$14,000

### **REVENUES BY CATEGORY**

	Actual FY Budget FY Projected FY Adopted Planning F										
	REVENUES	2020	2021	2021	2022	2023					
45501	LINEN SERVICE FEES	\$3,292	\$4,500	\$2,000	\$9,000	\$9,000					
45529	SPECIAL EVENTS REVENUE	\$0	\$630	\$0	\$630	\$630					
45530	LIFEGUARD TRAINING	\$0	\$0	\$0	\$6,000	\$6,000					
45545	POOL RENTALS	\$500	\$5,900	\$3,000	\$10,000	\$16,000					
45560	SWIM LESSONS	\$0	\$29,000	\$14,500	\$47,000	\$48,250					
45620	CONCESSION REVENUE	\$0	\$0	\$0	\$15,000	\$26,072					
45635	SWIM POOL DAILY ADMISSION	\$0	\$54,500	\$42,000	\$150,000	\$198,482					
45640	CIVIC CENTER REVENUES	\$81,900	\$100,000	\$50,000	\$190,000	\$190,000					
45695	RECREATION PASSES	\$6,159	\$7,000	\$7,000	\$14,000	\$14,000					
	RECREATION FEES	\$93,751	\$208,530	\$135,900	\$455,630	\$522,434					
48150	DONATIONS/SPONSORSHIPS	\$2,817	\$2,000	\$2,000	\$2,000	\$2,000					
49106	MISC REVENUE-INSURANCE REIMBUR	\$103,733	\$85,000	\$85,000	\$85,000	\$85,000					
49110	MISCELLANEOUS REVENUE	\$85,837	\$100,000	\$100,000	\$100,000	\$100,000					
49111	FINANCE ADMIN FEE-111 SWRCC	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000					
49190	FILING FEE FOR CANDIDATES	\$300	\$200	\$200	\$200	\$200					
49192	OPEN RECORDS REVENUE	\$308	\$200	\$200	\$200	\$0					
49430	REVENUE FROM LEASE/RENT	\$121,101	\$136,000	\$136,000	\$130,000	\$130,000					
49670	AUCTION PROCEEDS	\$85,080	\$50,000	\$50,000	\$50,000	\$50,000					
	MISCELLANEOUS	\$427,300	\$400,400	\$400,400	\$394,400	\$394,200					
	INTERFUND TRANSFERS	\$37,500	\$37,500	\$37,500	\$36,300	\$36,300					
	TOTAL REVENUES	\$47,296,862	\$49,820,225	\$53,038,455	\$55,619,048	\$55,909,637					





### **CITY OF DESOTO**

### GENERAL FUND 101 - 102

		1 - 102	1 C		
	EXPENDI	TURE DETAI	LS		
EXPENDITURES BY DEPARTMENT	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
GENERAL ADMINISTRATION					
COUNCIL/CITY SECRETARY	\$216,473	\$464,159	\$378,397	\$537,573	\$525,090
RECORDS MANAGEMENT	\$77,525	\$78,781	\$81,781	\$88,146	\$88,228
CITY MANAGER'S OFFICE	\$950,966	\$1,078,556	\$1,075,918	\$1,107,581	\$1,089,817
COMMUNICATION-MARKETING ENVIRONMENTAL HEALTH	\$50,845 \$91,290	\$291,641 \$159,861	\$291,641 \$159,861	\$649,249 \$136,493	\$403,565 \$136,591
ACTION CENTER	\$126,360	\$132,547	\$132,547	\$130,493	\$130,331
PURCHASING	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,513,459	\$2,205,545	\$2,120,145	\$2,667,563	\$2,392,012
FINANCIAL SERVICES					
FINANCE ADMIN./ACCOUNTING	\$968,038	\$1,141,457	\$1,141,457	\$1,213,586	\$1,195,515
PURCHASING	\$227,629	\$318,739	\$318,739	\$345,092	\$350,839
TOTAL	\$1,195,667	\$1,460,196	\$1,460,196	\$1,558,678	\$1,546,354
DEVELOPMENT SERVICES					
ADMIN OPERATIONS/ENGINEERING	\$693,983	\$1,554,198	\$1,367,977	\$1,248,126	\$1,133,773
BUILDING INSPECTIONS	\$438,892	\$524,053	\$641,974	\$563,057	\$564,498
PLANNING & ZONING	\$245,636	\$321,396	\$321,396	\$495,546	\$321,781
STREET MAINTENANCE	\$2,606,572	\$3,091,683	\$3,016,466	\$3,266,496	\$3,629,169
EQUIPMENT SERVICES	\$687,432	\$811,245	\$811,245	\$851,704	\$868,355
FACILITY MANAGEMENT SERVICES	\$2,669,492	\$2,854,836	\$2,854,836	\$3,686,046	\$2,476,834
TOTAL	\$7,342,007	\$9,157,412	\$9,013,894	\$10,110,975	\$8,994,410
PARKS & RECREATION DEPARTMENT					
PARK & LANDSCAPE MAINTENANCE	\$1,856,474	\$2,081,698	\$2,081,698	\$2,395,408	\$2,598,041
SENIOR CENTER	\$346,738	\$291,434	\$291,434	\$312,780	\$361,821
RECREATION & CIVIC CENTER	\$777,604	\$993,396	\$993,396	\$1,392,529	\$1,306,233
SEASONAL PROGRAMS	\$21,963	\$75,996	\$75,996	\$75,000	\$69,490
AQUATICS	\$64,492	\$179,023	\$179,023	\$389,453	\$389,453
TOTAL	\$3,067,271	\$3,621,547	\$3,621,547	\$4,565,170	\$4,725,038
POLICE DEPARTMENT					
POLICE OPERATIONS	\$9,103,214	\$9,836,565	\$9,832,890	\$10,139,001	\$10,042,960
ANIMAL CONTROL	\$469,956	\$494,709	\$494,709	\$514,757	\$415,851
CODE ENFORCEMENT	\$488,930	\$602,319	\$501,298	\$641,881	\$605,270
SCHOOL RESOURCE OFFICERS	\$263,237	\$408,926	\$408,926	\$503,111	\$501,965
MENTAL HEALTH UNIT	\$0	\$454,051	\$454,051	\$671,406	\$666,912
TOTAL	\$10,325,337	\$11,796,570	\$11,691,874	\$12,470,156	\$12,232,958
FIRE DEPARTMENT					
FIRE/EMS OPERATIONS	\$8,977,781	\$9,031,618	\$9,031,618	\$10,121,916	\$10,089,801
FIRE PREVENTION	\$8,953	\$10,294	\$10,294	\$10,294	\$10,294
TOTAL	\$8,986,734	\$9,041,912	\$9,041,912	\$10,132,210	\$10,100,095
MUNICIPAL COURT	\$666,032	\$724,151	\$721,966	\$825,957	\$825,798
LIDDADY CEDVICES	Ć1 200 12F	Ć1 F04 01F	Ć1 F04 01F	Ć1 F00 300	Ć1 4F2 002
LIBRARY SERVICES	\$1,389,125	\$1,584,915	\$1,584,915	\$1,508,280	\$1,452,993
INFORMATION TECHNOLOGY					
INFORMATION TECH SERVICES	\$1,463,491	\$1,545,313	\$1,545,313	\$2,115,126	\$2,046,226
GIS GEOGRAPHIC INFO SYSTEM	\$120,527	\$158,180	\$158,180	\$204,359	\$171,473
TOTAL	\$1,584,018	\$1,703,493	\$1,703,493	\$2,319,485	\$2,217,699
HUMAN RESOURCES					
HUMAN RESOURCES ADMIN	\$663,161	\$685,266	\$673,766	\$774,713	\$767,439
CIVIL SERVICE	\$52,707	\$77,950	\$99,450	\$75,350	\$75,350
TOTAL	\$715,868	\$763,216	\$773,216	\$850,063	\$842,789
NONDEPARTMENTAL	\$3,308,382	\$7,945,998	\$7,929,660	\$9,484,389	\$8,752,889
ODERATING EVDENDITURES	\$40,002,000	\$E0 004 0E3	\$40,662,047	\$E6 402 020	\$E4 002 025
OPERATING EXPENDITURES	\$40,093,900	\$50,004,953	\$49,662,817	\$56,492,926	\$54,083,035
USE OF FUND BALANCE	\$2,877,592	\$1,300,000	\$1,300,000	\$0	\$0
TOTAL EXPENDITURES	\$42,971,492	\$51,304,953	\$50,962,817	\$56,492,926	\$54,083,035



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# **GENERAL ADMINISTRATION**

# GENERAL ADMINISTRATION INCLUDES THE FOLLOWING ACTIVITIES/PROGRAMS:

- City Secretary And City Council
- \*Records Management
- City Manager's Office
- ❖ Public Information Office
- **❖**Communication-Marketing
- Environmental Health
- Action Center

# **CITY OF DESOTO**

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

# **SUMMARY**

LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$1,200,369	\$1,623,506	\$1,623,506	\$1,840,343	\$1,841,873
SUPPLIES	\$30,837	\$27,209	\$27,209	\$46,220	\$33,209
SERVICES & PROFESSIONAL FEES	\$509,882	\$554,830	\$469,430	\$763,000	\$516,930
TRANSFERS	\$0	\$0	\$0	\$18,000	\$0
TOTAL	\$1,741,089	\$2,205,545	\$2,120,145	\$2,667,563	\$2,392,012

PERSONNEL:					
Full Time	13	13	13	16	16
Part Time	0	0	0	1	1

# GENERAL ADMINISTRATION

# CITY COUNCIL / CITY SECRETARY Program 101-001-010

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

# RECORDS MANAGEMENT Program 101-001-011

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

AC	TIVITY SUMMARY
<u>DEPARTMENT</u>	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)	FY 2019 Actuals	FY 2020 Actuals	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload	<u> </u>		•	
Number of published Council Meeting minutes	25	28	28	28
Number of Ordinances published	32	38	32	32
Number of Resolutions approved	26	25	39	30
Number of Proclamations prepared	23	18	42	35
Efficiency/Effectiveness Measures				
M&O budget per capita	\$5.30	\$4.05	\$6.67	\$9.27
M&O budget % of General Fund budget Average turnaround time (in days) to publish	0.63%	0.50%	0.77%	0.96%
Council Meeting minutes	15.525	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	23	18	100%	35

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<b>ACCOUNT</b>	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-011	RECORDS MANAGEMENT		
MISSION/PROGRAM DESCRIPTION				

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

- \* 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 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload				
Number of public information requests	618	350	716	450
Number of City Council Meeting agendas published	44	35	48	35
Number of Records Destruction Forms reviewed for Records Destruction / Shredding Event	40	10	10	10
Number of Council approved agenda item documents routed to staff	160	75	161	75
Efficiency/Effectiveness Measures				
M&O budget per capita	\$1.40	\$1.45	\$1.95	\$1.52
M&O budget % of General Fund budget	0.17%	0.18%	0.22%	0.16%
Percentage of public information requests completed within ten days	91%	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	5,500	3,000	3000	2,500
Percentage of Council approved agenda item documents routed to staff within 2 days	100%	100%	100%	100%



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# GENERAL ADMINISTRATION

### CITY MANAGER'S OFFICE Program 101-001-012

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

### **COMMUNUCATION-MARKETING**

### Program 101-001-013

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

### **ENVIRONMENTAL HEALTH**

### Program 101-001-014

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

### **ACTION CENTER**

### Program 101-001-015

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

ACTIVITY SUMMA	RY
<u>DEPARTMENT</u>	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.

- \* Oversee the implementation of all Council objectives listed in the Council Business Plan for all departments and provide semiannual 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 2019 Actuals	FY 2020 Actuals	Actuals FY 2021	FY2022 Target
Activity Demand/Workload		•		
1. Number of City Council Business Plan Objectives	67	60	N/A	N/A
Number of DeSoto In-Depth or Info Videos filmed	25	11	49	50
3. Number of City Lights Newsletters Produced	12	13	12	12
4. Number of CDBG Public Service Program (TAP) participants	N/A	54	54	54
5. Total Number of CDBG public meetings (e.g., Workshops, Public Hearings, Town Halls and Information Sessions, CARES Act Town Halls)	N/A	7	8	8
6. Total Number of Public Meetings Filmed and Broadcastedf (City Council, P&Z, DEDC meetings)	62	66	81	75
7. Total Number of STAR Transit Buses:	2	3	4	4
a. Demand Response Buses	1	2	3	3
b. Fixed Route 501 Buses	1	1	1	N/A
8. Number of positive new stories either published regionally or posted extensively on social media platforms	N/A	300	400	350
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$14.70	\$17.78	\$18.14	\$19.10
M&O Budget Percentage of General Fund Budget	1.76%	2.21%	2.08%	1.98%
Percentage of Complete, In Progress, Ongoing, On Hold, or Omitted Objectives     Percentage of PSAs and/or Videos Broadcasted with Three	87%	86%	N/A	N/A
Working Days  3. Average Timeframe (in Days) to Prepare Newlsetter for	98%	98%	98%	97%
Production	12	9	9	10
4. Average number of CDBG public meeting attendees	N/A	14	100	15
5. Average Timeframe (in Days) to publish CDBG public meetings with local newspaper	N/A	10	10	10
6. Number of STAR Transit Rides:	N/A	12,532	67665	12,000
a. Demand Response Ridership	N/A	5,017	29714	N/A
b. Fixed Route 501 Ridership	N/A	7,515	37951	N/A
7. Average Timeframe (in weeks) to prepare and pitch positive new stories or social media posts	N/A	2	2	2
8. Percentage of Public Meetings Filmed and Broadcasted within Three Working Days	99%	99%	99%	99%

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-013	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.

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

PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2019 Actuals	FY 2020 Target	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload				
Number of Mayor's Quarterly Meeting per year	4	4	4	4
Number of community service individuals	30	N/A	N/A	N/A
Number of HOA/neighborhood groups Number of Adopt-A-Street volunteers (individuals,	64	64	64	64
organizations, & civic groups)	43	N/A	43	50
Efficiency/Effectiveness Measures				
M&O budget per capita	\$3.59	\$0.95	\$5.26	\$11.19
M&O budget % of General Fund budget	0.43%	0.12%	0.60%	1.16%
Average number of attendees for Mayor's meetings	20	20	14	15
Number of community service hours	800	N/A	0	500
Number of HOA Involvement Workshop attendees	40	N/A	43	50
Number of attendees for the Adopt-A-Street program	150	N/A	57	50

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-014	ENVIRONMENTAL HEALTH		
MISSION/PROGRAM DESCRIPTION				

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

- \* 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 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload				
Number of retail food establishments	209	208	212	212
Number of mobile food establishments	11	19	23	23
Number of retail food establishments inspection made	N/A	361	464	450
Number of retail food establishments re-inspection made	N/A	14	20	20
Number of public and semi-public swimming pools	32	32	33	33
Number of public and semi-public pools inspection made	N/A	19	27	33
Number of public and semi-public pools reinspection made	N/A	7	6	5
Number of foster/boarding homes inspection made	85	61	27	20
Number of Environmental health related complaint investigation made  Number of health-related training courses and programs	N/A	79	42	20
hosted/participated	20	6	23	20
Number of new retail food establishments	N/A	3	7	7
Efficiency/Effectiveness Measures				
M&O budget per capita	\$3.39	\$1.71	\$1.91	\$2.35
M&O budget % of General Fund budget	0.41%	0.21%	0.22%	0.24%
Percentage of food establishments inspection completed	N/A	90%	109.176471	100
Percentage of food establishments re-inspection completed	N/A	90%	100	100
Percentage of public and semi-public pools inspection completed	N/A	60%	81.8181818	100
Percentage of Public and semi-public pools re-inspection completed	N/A	70%	0	0
Average respond time (days) for foster/boarding home inspection	N/A	1.3	7	2
Average respond time (days) for environmental health related complaint inspection	N/A	3.5	2	2
Average number of attendees per training courses and				
program hosted	N/A	4.2	15	2
Average time (days) to complete restaurant plan review	N/A	1.7	7	7

	<b>ACTIVITY SUMMARY</b>	
<u>DEPARTMENT</u>		PROGRAM/ACTIVITY
GENERAL ADMINISTRATION		ACTION CENTER

### MISSION/PROGRAM DESCRIPTION

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

<sup>\*</sup>It is the Action Center's responsibility to address citizen concerns in a timely manner through email and follow-up with surveys sent to residents through the Go Request system.

PERFORMANCE MEASURES/SERVICE LEVELS					
Quantifiable Factor(s)	FY 2019 Actuals	FY 2020 Actuals	Actuals FY 2021	FY 2022 Target	
Activity Demand/Workload					
Number of Action Center emails derived from					
City website	250	259	3049	250	
Number of Go Request entries made	5,000	7,613	9,011	6,500	
Number of Action Center calls	24,000	24,783	24,942	24,000	
Efficiency/Effectiveness Measures					
M&O budget per capita	\$3.05	\$2.36	\$1.91	\$2.35	
M&O budget % of General Fund budget	0.37%	0.29%	0.22%	0.24%	
Percentage of Go Request surveys returned	27%	71%	23%	50%	
Average hold time on calls	30 seconds	22	21	15 seconds	
Average speed to answer calls	20 seconds	18	29.5	15 seconds	
Percentage of answered calls	95%	85%	81%	95%	

<sup>\*</sup>The Action Center provides exceptional customer service to both citizens and staff through communication and feedback.

<sup>\*</sup> Action Center staff is responsible for distributing mail and notifies all departments of mail or package deliveries via email each normal business day to secure packages.



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# 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 competetive 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 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$684,976	\$965,646	\$965,646	\$1,065,678	\$1,067,259
SUPPLIES	\$6,352	\$23,650	\$23,650	\$24,150	\$24,150
SERVICES & PROFESSIONAL FEES	\$276,710	\$470,900	\$470,900	\$448,850	\$454,945
TOTAL	\$968,038	\$1,460,196	\$1,460,196	\$1,558,678	\$1,546,354

PERSONNEL:					
Full Time	10	10	10	10	10

	ACTIVITY SUMMARY			
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY		
FINANCIAL SERVICES	101-002-010	SUPPORT/TREASURY/CONTROLLER/BUDGET ACTIVITIES		
MISSION/PROGRAM DESCRIPTION				

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

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

- \* 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 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target	
Activity Demand/Workload					
Average investment portfolio balance	\$74,150,321	\$85,217,727	\$131,882,624	\$115,000,000	
2. Average Daily Bank Balance (Collected)	\$500,000	\$500,000	\$500,000	\$500,000	
3. Number of invoices and check requests processed	11,429	12,245	8,384	9,000	
4. Number of Payroll payments processed	10,896	11,273	11,376	11,000	
5. Total Property Tax Levy	\$26,778,848	\$29,283,189	\$33,759,922	\$38,180,773	
Efficiency/Effectiveness Measures					
M&O budget per capita	\$19.29	\$18.09	\$16.76	\$20.92	
M&O Budget % of General Fund Budget	2.31%	2.25%	1.93%	2.17%	
Percentage of available funds invested	99.3%	99.4%	99.0%	99.0%	
Average Portfolio yield     Word of invoices paid within 30 days of receipt in Accounts	1.42%	2.20%	0.29%	0.25%	
Pavable 4. Percentage of payroll payments that had to be adjusted or	98%	98%	94%	96%	
corrected	0.12%	0.20%	0.28%	<2.0%	
5. Percentage of current Tax Levy Collected within FY	98.95%	98.00%	98.57%	98.00%	
6. Interest earnings on all accounts	\$973,758	\$1,800,034	\$423,795	\$250,000	
7. Weighted average maturity of portfolio (in days)	70	109	89	75	
8. Favorable Audit Opinion Received	Unqualified	Unqualified	Unqualified	Unqualified	
Annual Audit Findings of material weakness or significant		21/2	21/2		
deficiencies	N/A	N/A	N/A	N/A	
10. Actual General Fund revenue as a percentage of budget	100%	101%	104%	100%	
11. Number of days of expenditure in General Fund Balance	140	156	187	120	
12. # of employees with professional certifications	2	1	2	2	
13. Awarded Government Finance Officers Association's (GFOA)					
Certificate of Achievement for Excellence in Financial Reporting Award  14. Awarded Government Finance Officer's Association	Yes	Yes	N/A	N/A	
(GFOA)	Yes	Yes	Yes	Yes	

#### **ACTIVITY SUMMARY**

#### **DEPARTMENT**

#### PROGRAM/ACTIVITY

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

- \* 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 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload				
1. Number of formal solicitations processed	20	19	23	18
2. Number of purchase requisitions processed	463	513	611	460
3. Number of Interlocal Agreements	138	138	138	138
4. Number of Certified HUB Vendors	42	45	35	35
Efficiency/Effectiveness Measures				
M&O budget per capita	\$4.68	\$4.25	\$4.59	\$5.95
M&O Budget % of General Fund Budget	0.56%	0.53%	0.53%	0.62%
1. Avg. # responses received per formal solicitation	5	5	6	5
2. P-Card Training Class Per Fiscal Year	12	12	8	12
3. Tracking Renewal of Contracts	15	18		10

## **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>	PROGRAM
GENERAL FUND	<b>DEVELOPMENT SERVICES</b>	ALL
101	3	

## **SUMMARY**

LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$2,177,958	\$2,721,954	\$2,810,875	\$2,845,306	\$2,848,491
SUPPLIES	\$360,619	\$559,710	\$567,210	\$550,860	\$553,960
SERVICES & PROFESSIONAL FEES	\$1,130,230	\$2,042,259	\$1,778,320	\$2,166,620	\$1,788,770
CAPITAL OUTLAY	\$53,410	\$230,000	\$230,000	\$250,000	\$250,000
TRANSFERS	\$3,619,789	\$3,603,489	\$3,627,489	\$4,298,189	\$3,553,189
TOTAL	\$7,342,007	\$9,157,412	\$9,013,894	\$10,110,975	\$8,994,410

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

#### **ACTIVITY SUMMARY**

## <u>DEPARTMENT</u> DEVELOPMENT SERVICES <u>PROGRAM/ACTIVITY</u> 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.

- \* 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 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload				
1. Number of commercial construction plans reviewed	19	10	8	7
2. Number of subdivision plans reviewed	15	8	1	4
3. Number of building permit site plans reviewed	102	242	186	245
4. Number of CIP projects scheduled	26	5	3	6
5. Number of right of way permits issued (new for FY21)			293	250
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$12.31	\$12.97	\$17.70	21.52
M&O Budget % of General Fund Budget	1.47%	1.61%	2.03%	2.24
Average time (days) to complete commercial construction plan reviews	7	7	6	10
Average time (days) to complete subdivision plan reviews	6	8	5	10
Average time (days) to complete building permit site plan reviews	1.75	2	2	3
4. Percentage of total CIP projects implemented for the applicable year	100%	100%	50%	85%

# ACTIVITY SUMMARY DEPARTMENT DEVELOPMENT SERVICES DEVELOPMENT SERVICES DEVELOPMENT SERVICES DEVELOPMENT SERVICES

#### 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 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload				
Number of Residential Construction Plans Reviewed	181	189	224	250
Number of Commercial Plans Reviewed*	7	61	65	50
Number of Residential and Commercial Inspections Conducted	5,524	3,441	6,374	6300
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$8.27	\$8.20	\$7.68	\$9.71
M&O Budget % of General Fund Budget	0.99%	1.02%	0.88%	1.01%
Average time to complete commercial plan reviews on new commercial projects submitted to the Building Inspections Division (days).	9.65	10	10	10
Average time to complete residential plan reviews on new single-family residential projects submitted to the Building Inspections Division (days).	4.85	5	5	7

<sup>\*</sup> Includes new and remodels

ACTIVITY SUMMARY					
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY			
DEVELOPMENT SERVICES	101-003-010	PLANNING & ZONING			
MISSION/PROGRAM DESCRIPTION					

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

#### **GOALS AND OBJECTIVES**

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

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

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

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

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

PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload	- 1	1		
Number of Zoning Requests Received	21	20	24	20
Number of Plat Applications Received	18	15	26	18
Number of Site Plans Received	12	8	14	10
Number of Landscape Plans Received	12	8	14	10
Number of Certificates of Occupancy Reviewed	130	140	142	140
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$4.45	\$4.59	\$3.27	\$8.54
M&O % of General Fund Budget	0.53%	0.57%	0.38%	0.89%
Average Time (Days) to Process and Review Zoning Requests	6	10	10	10
Average Time (Days) to Process and Review Plat Applications	7	10	9	10
Average Time (Days) to Process and Review Site Plans	6	10	9	10
Average Time (Days) to Process and Review Landscape Plans	7	10	9	10
Average Time (Days) to Process and Review Certificates of Occupancy	1	2	3	10

#### **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 FY 2022 Actuals FY Actuals FY 2021 Actuals FY 2021 Quantifiable Factor(s) 2021 **Target** Activity Demand/Workload 586 751 1. Number of Street Department related work orders 744 545 2. Number of curbed miles swept per month 380 380 380 380 3. Number of vehicle auctions per year 3 2 2 2 4. Number of vehicles being replaced in City Fleet 21 16 20 26 5. Scheduled signal preventative maintenance performed N/A 36 36 36 6. Scheduled flasher preventative maintenance performed N/A 52 56 56 Efficiency/Effectiveness Measures M&O Budget Per Capita \$45.15 \$48.72 \$49.13 \$56.32 M&O % of General Fund Budget 6.07% 5.85% 5.41% 5.64% 1. Percentage of Street Department related work orders 95% 95% 90% 85% addressed within 10 days 2. Average time (days) to sweep City Streets, per quadrant 2 2 2 2 3. Total percentage of lane miles of A & B asphalt streets crack 0% 100% 95% 100% 4. Percentage of scheduled signal PM's performed N/A 100% 100% 80% 5. Percentage of scheduled school flasher PM's performed N/A 100% 80% 100% 6. Percentage of scheduled fleet equipment and vehicles replaced N/A 76% 78% 90% 7. Revenue from vehicle/equipment auctions \$74,445 \$85,000 \$79,000 \$75,000

ACTIVITY SUMMARY						
<u>DEPARTMENT</u>	ACCOUNT	PROGRAM/ACTIVITY				
DEVELOPMENT SERVICES	101-003-034	FACILITIES MANAGEMENT				
MISSION/PROGRAM DESCRIPTION						

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

- \* 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.

Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload				
Number of facility mainetenance work orders completed/yr	942	836	1029	836
Number of times that recreation center restroom showers are steam cleaned per year (once per quarter)  Number of times that hard floors are machine cleaned	N/A	4	4	4
per year at Recreation Center and Civic Center (1 hour/cleaning)	128	250	240	240
Efficiency/Effectiveness Measures  M&O budget per capita	\$59.50	\$49.90	\$48.37	\$63.55
M&O budget % of General Fund budget	359.50 7.13%	\$49.90 6.21%	\$48.37 6%	\$63.55 660%
Average cost per work order completed (Camelot only)	\$178.56	\$150.00	N/A	N/A
Average time (days) to complete work orders	2.62 days	2 days	2.55	2 days
Average time (hours) steam cleaning recreation center shower (4 hours/shower)	N/A	32	32	32
Time (hours) machine cleaning hard floors at Recreation Center and Civic Center (90% of 240 is the target)	163	250	220	250



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## PARKS & RECREATION

#### MAINTENANCE

### Program 101-005-020

- Provides full ground maintenance services to parks, rightsof-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>	PROGRAM
GENERAL FUND	PARKS & RECREATION DEPARTMENT	ALL
101	5	

## **SUMMARY**

LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$1,634,691	\$2,025,941	\$2,040,941	\$2,396,151	\$2,392,554
SUPPLIES	\$66,255	\$81,516	\$74,230	\$84,321	\$88,746
SERVICES & PROFESSIONAL FEES	\$755,408	\$1,015,890	\$1,008,176	\$1,412,898	\$1,349,038
CAPITAL OUTLAY	\$19,917	\$0	\$0	\$0	\$0
TRANSFERS	\$591,000	\$498,200	\$498,200	\$671,800	\$894,700
TOTAL	\$3,067,271	\$3,621,547	\$3,621,547	\$4,565,170	\$4,725,038

PERSONNEL:					
Full Time	20.5*	20.5*	20.5*	20.5*	20.5*
Part Time	22	31	31	31	31
Seasonal	31	41	41	47	47

<sup>\*</sup>Recreation Specialist is funded between the General Fund and Recreation Revolving Fund (227)

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

#### MISSION/PROGRAM DESCRIPTION

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

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

PERFORMANCE MEASURES/SERVICE LEVELS					
Quantifiable Factor(s)	Actual FY 2019	Actual FY 2020	Actual FY 2021	FY 2022 Target	
Activity Demand/Workload					
Number of aeration and chemical application (spraying for weeds & fertilization) to athletic fields (Annual)	5	5	27	27	
Number of herbicide applications to sidewalk (33 miles) cracks for weed control (Annual)	3	3	3	3	
Work Orders Completed	N/A	N/A	134	134	
Efficiency/Effectiveness Measures					
M&O Budget Per Capita	\$31.18	\$34.70	\$36.49	\$41.30	
M&O % of General Fund Budget	3.74%	4.32%	4.19%	4.29%	
Average time (hrs. per qtr. per FTE) spent applying pesticides, herbicides and fertilizer to athletic fields	8	8	20	20	
Average time (hrs. per qtr. per 2 FTE) spent applying herbicides to sidewalks	18	18	24	24	
Average work order turnaround time (72 business hours)	N/A	N/A	85%	85%	

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

ACTIVITY SUMMARY						
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY				
PARKS AND RECREATION	101-005-022	SENIOR CENTER				
MISSION/PROGRAM DESCRIPTION						

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

<sup>\*</sup>Increase participation in active and social programming efforts by offering a variety of physical and social opportunities \*Track and monitor transportation opportunities

PERFORMANCE MEASURES/SERVICE LEVELS					
Quantifiable Factor(s)	Actual FY 2019	Actual FY 2020	Actual FY 2021	FY 2022 Target	
Activity Demand/Workload					
Number of customer satisfaction surveys completed					
annually	120	120	120	120	
Number of Senior Center memberships	1,650	1,650	1,730	1,850	
Physically active programs offered annually	12	12	8	10	
Efficiency/Effectiveness Measures					
M&O Budget Per Capita	\$6.94	\$6.48	\$4.67	\$5.39	
M&O % of General Fund Budget	0.83%	0.81%	0.54%	0.56%	
Customer satisfaction with Senior Center	95%	95%	89%	85%	
Average number of Center members attending					
monthly	600	600	400	400	
Number of participants in physically active programs					
annually	600	600	500	500	

<sup>\*</sup>Provide an environment that fosters an active atmosphere for members, ages 50 and older

## <u>DEPARTMENT</u> PARKS AND RECREATION

# ACTIVITY SUMMARY ACCOUNT 101-005-032

## PROGRAM/ACTIVITY RECREATION AND CIVIC CENTER

#### MISSION/PROGRAM DESCRIPTION

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

- \* Implement programs and market facility rentals of the recreation center, civic center, corner theatre, pavilions and outdoor athletic complexes. The implementation and marketing will provide an outlet for citizens to create and maintain healthy lifestyles physically and socially. Our goal is to increase the number of civic center and pavilion rentals and fitness memberships at the recreation center.
- \*Measure and create an action plan to increase customer satisfaction with programs that are offered. Program effectiveness will be measured through electronic and paper surveys.
- \*The Parks and Recreation Department will provide programs to include underserved populations. An increase in the number of teen participants will be used as a benchmark for program success.

PERFORMANCE MEASURES/SERVICE LEVELS						
Quantifiable Factor(s)	Actual FY 2019	Actual FY 2020	Actual FY 2021	FY 2022 Target		
Activity Demand/Workload						
Staff Development Training Opportunities	N/A	N/A	5	5		
Number of customer satisfaction surveys completed	355	355	258	265		
Number of tournaments	20	5	38	25		
New programming opportunites	N/A	N/A	13	13		
Efficiency/Effectiveness Measures						
M&O Budget Per Capita	\$2,028.00	\$14.53	\$13.93	\$24.01		
M&O % of General Fund Budget	2.43%	1.81%	1.60%	2.49%		
Average cost of teen participants	\$210	\$210	\$261	\$265		
Percentage of employees that trained	N/A	N/A	60%	70%		
Customer satisfaction with activities offered	88%	88%	95%	95%		
Tournament economic impact	\$4,000,000.00	\$1,341,375.00	\$23,421,562.50	\$14,000,000.00		
Increase diversify programming by a minimum of 10%	N/A	N/A	43%	47%		

ACTIVITY SUMMARY					
<u>DEPARTMENT</u>	ACCOUNT	PROGRAM/ACTIVITY			
PARKS AND RECREATION	101-005-045	AQUATICS			
MISSION/PROGRAM DESCRIPTION					

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

<sup>\*</sup>To increase involvement in teen programming. This will be accomplished through social media marketing and flyer distribution throughout the school district.

PERFORMANCE MEASURES/SERVICE LEVELS					
Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target	
Activity Demand/Workload					
Annual pool budget	\$179,087	\$179,087	\$179,023	\$389,453	
Number of customer satisfaction surveys completed	160	0	155	300	
Number of water chemical testing	180	0	150	200	
Efficiency/Effectiveness Measures					
M&O Budget Per Capita	\$3.23	\$1.21	\$1.93	\$6.71	
M&O % of General Fund Budget	0.39%	0.15%	0.22%	0.70%	
Swimming General Fund Cost Recovery	55%	N/A	38%	65%	
Percentage of Customer Satisfaction	96%	N/A	97	98%	
Percentage of adequate chemical levels	96%	N/A	97	98%	

<sup>\*</sup> To maintain the appearance and a safe physical environment through managing chemical levels. These daily reports will be stored electronically.

## 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 highgrass-and weeds Ordinances, inoperable-vehicle Ordinances, parking Ordinances, etc.; and,
- Hosts public education programs.

## SCHOOL RESOURCE OFFICERS

## Program 101-006-018

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

## **CITY OF DESOTO**

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

## **SUMMARY**

LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$9,191,904	\$10,216,043	\$10,205,577	\$10,809,402	\$10,936,766
SUPPLIES	\$106,272	\$155,618	\$132,118	\$128,969	\$121,768
SERVICES & PROFESSIONAL FEES	\$584,423	\$715,669	\$692,614	\$777,855	\$675,919
CAPITAL OUTLAY	\$49,373	\$20,000	\$0	\$0	\$0
TRANSFERS	\$348,077	\$642,327	\$614,652	\$709,130	\$452,830
DEBT SERVICE	\$45,288	\$46,913	\$46,913	\$44,800	\$45,675
TOTAL	\$10,325,337	\$11,796,570	\$11,691,874	\$12,470,156	\$12,232,958

PERSONNEL:					
Full Time	92	103	103	106	106
Part Time	14	15	15	16	16

ACTIVITY SUMMARY					
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY			
POLICE DEPARTMENT	101-006-010	POLICE ADMINISTRATION			
MISSION/PROGRAM DESCRIPTION					

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

- \* 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 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target		
Activity Demand/Workload						
Number of calls for service	34,891	32,500	45,072	30,000		
Number of offenses assigned to investigators	1976	2,000	2089	1850		
Number of personnel assigned cases	10	11	12	12		
Number of traffic contact	9,678	10,000	8547	10,000		
Efficiency/Effectiveness Measures						
M&O budget per capita	\$170.93	\$170.15	\$181.04	\$174.81		
M&O Budget % of General Fund Budget	20.48%	21.18%	20.79%	18.16%		
Average travel time (in minutes) for calls for						
service	7.79	3.50	2:10:21	2.00		
Average case clearance percentage	56%	60%	87%	70%		
Average number of cases cleared	1402	1,450	1852	1295		
Average time per traffic stop	13:03	13:00	0:18:56	14:00		

ACTIVITY SUMMARY					
<u>DEPARTMENT</u>	ACCOUNT	PROGRAM/ACTIVITY			
POLICE DEPARTMENT	101-006-013	ANIMAL CONTROL			
MISSION/PROGRAM DESCRIPTION					

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

#### **GOALS AND OBJECTIVES**

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

#### PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target
Activity Demand/Workload				
Number of loose/stray animal complaints	3026	3026	3026	2,800
Number of animal control calls	4868	4868	4868	5,000
Number of animals transported to Tri-City Animal				
Shelter	855	855	855	900
Efficiency/Effectiveness Measures				
M&O budget per capita	\$8.00	\$8.78	\$8.69	\$8.88
M&O Budget % of General Fund Budget	0.96%	1.09%	1.00%	0.92%
Number of loose/stray animals transported to shelter	816	816	816	600
Average turn-around time (in days) to resolve				
the animal control call	N/A	N/A	N/A	1
Average response time to Animal Control calls	N/A	N/A	N/A	8 min
Number of animals adopted by/returned to				
DeSoto residents.	229	229	229	280

ACTIVITY SUMMARY					
<u>DEPARTMENT</u>	ACCOUNT	PROGRAM/ACTIVITY			
POLICE DEPARTMENT	101-006-017	CODE ENFORCEMENT			
MISSION/PROGRAM DESCRIPTION					

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

#### **GOALS AND OBJECTIVES**

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

#### PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	Actuals FY2019	Actuals FY2020	Actuals FY2021	FY 2022 Target
Activity Demand/Workload				
Number of complaints reported	8540	9,635	9,635	10,000
Number of liens prepared for filing to include Invoice Payoffs	718	812	812	750
mailed to property owner Number of High Grass and Weeds inspections by Code Enforcement Officers	3,137	4,078	4,078	4,000
Efficiency/Effectiveness Measures				
M&O budget per capita	\$6.52	\$9.14	\$8.78	\$11.07
M&O Budget % of General Fund Budget	0.78%	1.14%	1.01%	1.15%
Percentage of complaints assigned within 24 hours	99.0%	99.0%	99.0%	99%
Average 7 day turnaround time to process contractor invoices and send Invoice Payoff for completed work orders	97%	96%	96%	97%
3. Average 20 day turnaround time to reach compliance standards for high grass and weeds	12	11.2525	11.2525	12



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## FIRE DEPARTMENT

## FIRE / EMS OPERATIONS

Program 101-007-010

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

### FIRE PREVENTION Program 101-007-013

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

## **CITY OF DESOTO**

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

## **SUMMARY**

LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$7,755,154	\$7,660,892	\$7,660,892	\$8,503,646	\$8,511,341
SUPPLIES	\$264,010	\$178,674	\$173,174	\$193,174	\$183,174
SERVICES & PROFESSIONAL FEES	\$353,332	\$404,535	\$410,035	\$437,679	\$367,069
CAPITAL OUTLAY	\$9,750	\$105,323	\$105,323	\$105,323	\$105,323
TRANSFERS	\$604,488	\$692,488	\$692,488	\$892,388	\$933,188
TOTAL	\$8,986,734	\$9,041,912	\$9,041,912	\$10,132,210	\$10,100,095

PERSONNEL:					
Full Time	70	70	70	70	70

#### **ACTIVITY SUMMARY**

## **DEPARTMENT**FIRE DEPARTMENT

### PROGRAM/ACTIVITY

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.

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

PERFORMANCE MEASURES/SERVICE LEVELS					
Quantifiable Factor(s)	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Target	
Activity Demand/Workload					
Number of calls for service-combined	9,494	9,269	10,915	12,000	
2. Number of emergency fire calls for service-DeSoto	798	1,854	1,689	2,000	
3. Number of medical emergency calls for service-DeSoto	6,552	6,425	7,600	8,000	
4. Number of active fire hydrants to be serviced	2,142	2,185	2,185	2,200	
5. Number of annual company standard performance drills	10	10	5	10	
Efficiency/Effectiveness Measures					
M&O budget per capita	\$167.36	\$167.81	\$176.75	\$174.52	
M&O Budget % of General Fund Budget	20.05%	20.89%	20.30%	18.13%	
1. Turnout Time-95 seconds 90% of the time Fire/EMS combined (per CPSE Standard)	95.6%	95.4%	92.8%	90.0%	
2. DTA time-402 seconds 90% of the time Emergency Fire Response	4:45	86%	85%	90%	
3. DTA Time-392 seconds 90% of the time Emergency Medical response	4:30	88%	88%	90%	
4. Percentage of active fire hydrants serviced during the year	98.0%	100%	100%	100%	
<ol><li>Percentage of 1st time pass of company standard performance drill</li></ol>	100.0%	100%	100%	100%	

#### **ACTIVITY SUMMARY**

## DEPARTMENT

FIRE DEPARTMENT

#### PROGRAM/ACTIVITY

FIRE PREVENTION

#### MISSION/PROGRAM DESCRIPTION

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

- \* 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 MEA	PERFORMANCE MEASURES/SERVICE LEVELS						
Quantifiable Factor(s)	Actuals FY 2021	Actuals FY 2021	Actuals FY 2021	FY 2022 Target			
Activity Demand/Workload							
Number of commercial occupancies	1,352	1,352	1,112	1100			
Number of commercial inspections made	866	866	1,020	1000			
Number of comercial re-inspects made	492	492	223	200			
Number of fire investigations	20	20	9	10			
Number of fire investigations with determination of cause	12	12	6	10			
Number of investigations resulting determination of arson	2	2	1	0			
Number of building plans received and reviewed	18	18	58	50			
Number of fire prevention/training programs	38	38	1	10			
Efficiency/Effectiveness Measures							
M&O budget per capita	\$ 0.08	\$ 0.17	\$ 0.11	\$ 0.18			
M&O Budget % of General Fund Budget	0.00%	0.00%	0.00%	0.00%			
Average number of attendees per program	50	50	25	50			
Average time (in Days) to completion of building plan review	8	8	6	6			
Percentage of commercial inspection completed	90%	90%	91%	90%			
Percentage of fire reports completed within 72 hours	100%	100%	100%	100%			
Average completion time (days) for building plan reviews	10	10	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>	PROGRAM
GENERAL FUND	MUNICIPAL COURT	COURT SERVICES
101	8	38

## **SUMMARY**

LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$617,691	\$660,841	\$660,841	\$747,092	\$747,933
SUPPLIES	\$5,024	\$5,000	\$5,000	\$5,000	\$5,000
SERVICES & PROFESSIONAL FEES	\$13,317	\$28,310	\$26,125	\$33,865	\$32,865
TRANSFERS	\$30,000	\$30,000	\$30,000	\$40,000	\$40,000
TOTAL	\$666,032	\$724,151	\$721,966	\$825,957	\$825,798

PERSONNEL:					
Full Time	6	8	8	8	8
Part Time	1	1	1	1	1

ACTIVITY SUMMARY					
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY			
MUNICIPAL COURT	101-008-038	MUNICIPAL COURT			
MISSION/PROGRAM DESCRIPTION					

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

- \* 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 2029	Actuals FY 2020	Actuals FY 2021	FY 2022 Target			
Activity Demand/Workload							
1a. Number of citations filed with the court	7,762	6,687	4,827	4,000			
1b. Cases reactivated	3,762	2,889	2,217	2,000			
1c. Cases with entry of judgment	7,032	5,581	4,529	4,000			
1d. Cases placed on inactive status	4,551	4,763	2,658	1,900			
2. Total Bench Trials Performed	28	32	5	5			
3. Total Jury Trials Performed	37	14	0	5			
4a. Total Warrants served by Marshals	1,026	294	223	120			
4b. Total citations issued by Marshals			235	175			
5a. Defendant's assisted by web chat or text message	1,091	2,658	2,031	1,000			
5b. Defendant's request for case resolution through email	941	250	125	75			
5c. Defendant's video conferencing with the Judge	373	1,011	1,087	1,087			
Efficiency/Effectiveness Measures							
M&O budget per capita	\$13.07	\$12.45	\$11.27	\$14.24			
M&O Budget % of General Fund Budget	1.57%	1.55%	2.00%	1.48%			
1. Citation Clearance Rate +	100.52%	110.00%	3+%	84.00%			
2. Average Number of Trial Settings before Bench Trial conducted +	1.24	1.12	1.12	<2			
3. Average Number of Trial Settings before Jury Trial conducted +	1.23	1.00	1.00	<2			
4. Total value of the warrants served by the Marshals Office	\$520,353	\$137,319	\$120,684	\$120,000			
5. Total value of Marshal citations issued			\$62,409	\$20,000			
6. Average survey score from Web Chat/Text Messages	97.00%	83.21%	89.33%	75.00%			
7. Percentage of defendants utilizing digital means to resolve their cases	34.20%	106.39%	80.24%	80.00%			



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## **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

SOIVIIVIANT							
LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023		
PERSONNEL	\$1,056,301	\$1,193,684	\$1,193,684	\$1,210,799	\$1,211,762		
SUPPLIES	\$129,696	\$158,371	\$158,371	\$203,371	\$158,371		
SERVICES & PROFESSIONAL FEES	\$53,128	\$82,860	\$82,860	\$82,860	\$82,860		
TRANSFERS	\$150,000	\$150,000	\$150,000	\$11,250	\$0		
TOTAL	\$1,389,125	\$1,584,915	\$1,584,915	\$1,508,280	\$1,452,993		
PERSONNEL:							
Full Time	9	10	10	10	10		
Part Time	11	13	13	13	13		
Seasonal	2	2	2	2	2		

ACTIVITY SUMMARY					
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY			
LIBRARY	101-010-030	LIBRARY SERVICES			
MISSION/PROGRAM DESCRIPTION					

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

<sup>\*</sup> Maintain and provide to the public the use of computers and appropriate software.

PERFORMANCE MEASURES/SERVICE LEVELS					
Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target	
Activity Demand/Workload					
1. Number of public use computers	43	43	43	43	
2. Number of adult, teen, and youth programs per annum	466	425	265	425	
3. Number of customer service surveys completed	300	325	358	325	
4. Number of items checked out and used by customers	363,365	405,000	264,049	405,000	
5. Outreach Opportuntities			39	36	
Efficiency/Effectiveness Measures					
M&O Budget Per Capita	\$25.06	\$35.96	\$24.91	\$26.00	
M&O Budget % of General Fund Budget	3.0%	3.2%	2.9%	2.7%	
1. Average number of daily public use computer logins	247	250	206.75	250	
2. Average number of participants per program	34.31	38	31.68	38.0	
3. Percentage of satisfaction reported through customer service surveys	0.97	95%	95%	95%	
4. Average turnaround time for shelving of materials	2400%	24	24	24	

<sup>\*</sup> Increase usage of materials, including books, electronic content, and audio visual materials, by satisfying market demands.

<sup>\*</sup> Increase program attendance.

<sup>\*</sup> Increase customer satisfaction of interaction with Library staff members, as measured through the survey distributed to on-scene patrons.



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## 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 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$765,368	\$807,233	\$807,233	\$936,385	\$937,199
SUPPLIES	\$29,914	\$34,125	\$34,125	\$35,125	\$35,125
SERVICES & PROFESSIONAL FEES	\$569,443	\$654,135	\$654,135	\$860,975	\$754,375
CAPITAL OUTLAY	\$15,292	\$0	\$0	\$0	\$0
TRANSFERS	\$204,000	\$208,000	\$208,000	\$487,000	\$491,000
TOTAL	\$1,584,018	\$1,703,493	\$1,703,493	\$2,319,485	\$2,217,699

PERSONNEL:					
Full Time	6	7	7	8	8

ACTIVITY SUMMARY						
<u>DEPARTMENT</u> <u>ACCOUNT</u> <u>PROGRAM/ACTIVITY</u>						
INFORMATION TECHNOLOGY	101-011-014	IT ADMINISTRATION				
MISSION/PROGRAM DESCRIPTION						

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

#### **GOALS AND OBJECTIVES**

<sup>\*</sup>Assist PIO with maintaining the City's web presence.

PERFORMANCE MEAS	PERFORMANCE MEASURES/SERVICE LEVELS					
Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target		
Activity Demand/Workload						
Number of work orders opened	2,289	2303	2828	2,600		
Number of phishing tests and trainings	N/A	8/2	10/1	12/1		
Number of PCs, laptops, servers and iDevices supported by the number of support staff	675/4	697/5	715/5	725/5		
Efficiency/Effectiveness Measures						
M&O budget per capita	\$26.42	\$27.35	\$26.38	\$36.47		
M&O budget % of city budget	3.17%	3.41%	303%	3.79%		
Percentage of help desk calls resolved at time of call (industry standard 55-60%)	65%	65%	62%	60%		
Average percentage of employees clicking on links in phishing emails (Stay below target)	N/A	6%	2%	>10%		
IT spending for enterprise employees, benchmarked against the multiple industry standard per Gartner	\$3,511	\$2,663	\$2,810	\$3,800		
Percentage of network uptime, relative to the entire year, under IT control	99.97	99.99	99.82	99.95		

<sup>\*</sup>To manage various interconnected local-area networks that form the City's wide-area network.

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

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

<sup>\*</sup> Provide first-, second-, and third-level technical support for all software and hardware issues.

<sup>\*</sup> Install, maintain and repair IT equipment, such as workstations, periphials, servers and network hardware, and telecommunications equipment.

<sup>\*</sup>Oversee training program for City employees for a range of applications.

<sup>\*</sup>Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY		
INFORMATION TECHNOLOGY	101-011-014	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 MEASU	PERFORMANCE MEASURES/SERVICE LEVELS						
Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	Target FY 2022			
Activity Demand/Workload							
Number of Map/Data request	89	85	207	85			
Number of GIS usability across the organization	35	40	66	40			
Number of GIS datasets optimized and improved	45	55	78	55			
Efficiency/Effectiveness Measures							
M&O budget per capita	\$2.30	\$2.25	\$2.37	\$3.52			
M&O budget % of city budget	0.28%	0.28%	0.27%	0.37%			
Precentage of map/data request completed within ten days	70%	70%	87%	70%			
Total number of Community Map web visits	3,010	3,320	6,975	3,000			
Number of GIS data reviewed/updated/ created quarterly							
(avg)	7,877	8,000	7,882	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.

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

## **SUMMARY**

LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$571,918	\$552,116	\$552,116	\$662,263	\$665,239
SUPPLIES	\$5,466	\$10,800	\$9,000	\$9,250	\$9,000
SERVICES & PROFESSIONAL FEES	\$138,483	\$200,300	\$212,100	\$178,550	\$168,550
TOTAL	\$715,868	\$763,216	\$773,216	\$850,063	\$842,789

PERSONNEL:					
Full Time	6	5	5	6	6

# ACTIVITY SUMMARY DEPARTMENT HUMAN RESOURCES 101-012-020 HUMAN RESOURCES/ADMINISTRATION MISSION/PROGRAM DESCRIPTION

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

#### **GOALS AND OBJECTIVES**

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

PERFORMANCE MEAS	PERFORMANCE MEASURES/SERVICE LEVELS						
Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target			
Activity Demand/Workload							
Annual number of jobs posted	80	80	104	82			
Annual number of applications received	4,000	4,000	4192	4,000			
Annual number of new hires (full-time and part-time)	125	125	176	125			
Annual number of wellness events and programs	36	36	16	35			
Annual number of wellness program participants	190	200	150	175			
Number of job descriptions currently on file	115	115	465	117			
Efficiency/Effectiveness Measures							
M&O budget per capita	\$11.68	\$12.40	\$10.76	\$13.36			
M&O budget % of General Fund budget	1.40%	1.54%	1.24%	1.39%			
Average number of applications per job posting	50	50	50	50			
Average time (in days) for pre-hire employee processing	5	5	5	5			
Percentage of full-time employees participating in							
wellness activities and programs	60%	60%	50%	60%			
Average number of job descriptions reviewed / updated	5	5	5	5			
per month	Э	J	Э	Э			

#### **ACTIVITY SUMMARY**

**DEPARTMENT** 

HUMAN RESOURCES

#### PROGRAM/ACTIVITY

CIVIL SERVICE

#### MISSION/PROGRAM DESCRIPTION

101-012-022

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**

#### PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	Actual FY 2019	Actual FY 2020	Actual FY 2021	FY 2022 Target
Activity Demand/Workload				
Number of entry Civil Service tests given	3	3	1	3
Number of entry Civil Service applicants	300	300	280	350
Number of promotion Civil Service tests given	5	5	3	4
Number of promotion Civil Service applicants	12	12	10	12
Efficiency/Effectiveness Measures				
M&O budget per capita	\$1.28	\$0.99	\$0.72	\$1.30
M&O budget % of General Fund budget	0.15%	0.12%	0.008	0.13%
Percentage of applicants who take and pass the test for entry				
level firefighters and police officers	70%	70%	90%	75%
Percentage of applicants who take and pass the tests for promotions	80%	80%	na	80%

<sup>\*</sup>Comply with state statutes and regulations for Civil Service employee.

<sup>\*</sup>Oversee all entry level testing for Civil Service employees.

<sup>\*</sup>Manage all promotion processes for Civil Service employees.

<sup>\*</sup>Coordinate activities and training for the Civil Service Commission.

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

# **SUMMARY**

LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$189	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$689,415	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$437,987	\$0	\$0	\$0	\$0
TRANSFERS	\$1,750,000	\$1,300,000	\$1,300,000	\$0	\$0
TOTAL	\$2,877,592	\$1,300,000	\$1,300,000	\$0	\$0

<u>FUND</u>		DEPARTMENT	PROGRAM			
GENERAL FUND 101	NOI	N-DEPARTMEN 99	ALL			
SUMMARY						
LINE ITEM Actuals FY Budget FY Projected FY Adopted FY EXPENDITURES 2020 2021 2021 2022						

LINE ITEM EXPENDITURES	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
PERSONNEL	\$673,587	\$630,108	\$699,470	\$655,068	\$655,068
SERVICES & PROFESSIONAL FEES	\$2,309,401	\$7,141,890	\$7,100,190	\$7,999,321	\$7,467,821
CAPITAL OUTLAY	\$173,018	\$44,000	\$0	\$0	\$0
TRANSFERS	\$40,000	\$30,000	\$30,000	\$680,000	\$530,000
TOTAL	\$3,196,006	\$7,845,998	\$7,829,660	\$9,334,389	\$8,652,889

# **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.

#### **PEG FUND**

102

SUMMARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$296,317	\$287,670	\$287,670	\$187,970	\$ 138,270			
REVENUES								
FRANCHISE FEES	\$101,712	\$100,000	\$0	\$100,000	\$100,000			
INTEREST REVENUES	\$2,017	\$300	\$300	\$300	\$300			
TOTAL REVENUES	\$103,730	\$100,300	\$300	\$100,300	\$100,300			
TOTAL AVAILABLE RESOURCES	\$ 400,046	\$ 387,970	\$ 287,970	\$ 288,270	\$ 238,570			
<b>EXPENDITURES</b>								
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0			
CAPITAL OUTLAY	\$112,377	\$100,000	\$100,000	\$150,000	\$100,000			
TOTAL EXPENDITURES	\$112,377	\$100,000	\$100,000	\$150,000	\$100,000			
FUND BALANCE-ENDING	\$287,670	\$287,970	\$187,970	\$138,270	\$138,570			

# 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.

#### STABILIZATION FUND-DESOTO

108

SUMMARY							
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023		
FUND BALANCE-BEGINNING	\$2,401,328	\$2,656,931	\$2,656,931	\$2,915,931	\$2,924,931		
REVENUES							
INTEREST REVENUE	\$5,603	\$9,000	\$9,000	\$9,000	\$9,000		
TRANSFERS FROM OTHER FUNDS	\$250,000	\$250,000	\$250,000	\$0	\$0		
TOTAL REVENUES	\$255,603	\$259,000	\$259,000	\$9,000	\$9,000		
TOTAL AVAILABLE RESOURCES	\$2,656,931	\$2,915,931	\$2,915,931	\$2,924,931	\$2,933,931		
FUND BALANCE-ENDING	\$2,656,931	\$2,915,931	\$2,915,931	\$2,924,931	\$2,933,931		





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# SW REGIONAL COMM CENTER

#### REGIONAL DISPATCH SERVICES Program 111-009-021

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

#### SWRCC - EQUIPMENT REPLACEMENT FUND

#### Fund 413

Provides funding for operational equipment replacement

for the SWRCC cooperative.

#### FUND

#### SW REGIONAL COMM. CENTER FUND

#### 111

SUMMARY								
LINE ITEMS	Actuals FY 2012	Actuals FY 2019	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023	
WORKING CAPITAL BALBEGINNING	\$397,613	\$430,841	\$362,780	\$494,839	\$494,839	\$428,246	\$479,244	
<u>REVENUES</u>								
INTERGOVERNMENTAL REVENUE	\$2,406,599	\$2,314,902	\$2,465,778	\$2,682,299	\$2,682,299	\$3,371,476	\$3,531,380	
E911 REVENUE			\$1,060,733	\$1,069,000	\$1,069,000	\$1,024,000	\$1,024,000	
INTEREST REVENUES	\$1,185	\$2,307	\$0	\$1,000	\$1,000	\$1,000	\$1,000	
CHARGES FOR SERVICES	\$93,814	\$99,239	\$22,800	\$50,000	\$50,000	\$50,000	\$50,000	
TOTAL REVENUES	\$ 2,506,668	\$ 2,416,548	\$ 3,549,311	\$3,802,299	\$3,802,299	\$4,446,476	\$4,606,380	
TOTAL AVAILABLE RESOURCES	\$ 2,904,282	\$ 2,847,389	\$ 3,912,092	\$4,297,138	\$4,297,138	\$4,874,722	\$5,085,624	
<u>EXPENDITURES</u>								
PERSONNEL	\$1,549,435	\$2,472,035	\$2,437,750	\$2,536,319	\$2,536,319	\$2,840,012	\$2,843,236	
SUPPLIES	\$138,088	\$85,920	\$85,736	\$131,760	\$131,760	\$131,760	\$140,500	
SERVICES & PROFESSIONAL FEES	\$584,168	\$658,955	\$343,452	\$543,781	\$543,781	\$543,781	\$561,461	
TRANSFERS TO OTHER FUNDS	\$215,061	\$322,025	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	
DEBT SERVICE	\$84,290	\$70,255	\$70,315	\$70,255	\$70,255	\$399,925	\$399,955	
TOTAL EXPENDITURES	\$2,571,043	\$3,609,190	\$3,417,252	\$3,762,115	\$3,762,115	\$4,395,478	\$4,425,152	
WORKING CAPITAL BALENDING	\$333,239	(\$761,801)	\$494,839	\$535,023	\$535,023	\$479,244	\$660,472	
PERSONNEL:								
Full Time		26	30	30	30	35	35	
Part Time		1.5	0	1	1	0	0	

<u>FUND</u>

#### SWRCC-EQUIPMENT REPLACE FUND

413

#### **SUMMARY**

#### SUMMARY

SUMMARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$572,561	\$951,774	\$951,774	\$970,470	\$1,017,364			
REVENUES								
INTEREST REVENUES	\$3,136	\$0	\$1,100	\$0	\$0			
INTERFUND TRANSFERS	\$480,000	\$480,000	\$430,000	\$480,000	\$480,000			
TOTAL REVENUES	\$483,136	\$480,000	\$451,802	\$480,000	\$480,000			
TOTAL AVAILABLE RESOURCES	\$1,055,697	\$1,431,774	\$1,403,576	\$1,450,470	\$1,497,364			
<u>EXPENDITURES</u>								
CAPITAL OUTLAY	\$92,341	\$570,273	\$0	\$0	\$0			
DEBT SERVICE	\$0	\$0	\$433,106	\$433,106	\$433,106			
TOTAL EXPENDITURES	\$103,924	\$595,216	\$433,106	\$433,106	\$433,106			
FUND BALANCE-ENDING	\$951,774	\$836,558	\$970,470	\$1,017,364	\$1,064,258			



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# 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.

#### **FUND**

#### SWRCC-STABILIZATION FUND

134

#### SUMMARY

SOWINARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$372,000	\$372,000	\$372,000	\$372,100	\$372,200			
REVENUES								
INTEREST REVENUES	\$0	\$100	\$100	\$100	\$100			
INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0			
TOTAL REVENUES	\$0	\$100	\$100	\$100	\$100			
TOTAL AVAILABLE RESOURCES	\$372,000	\$372,100	\$372,100	\$372,200	\$372,300			
FUND BALANCE-ENDING	\$372,000	\$372,100	\$372,100	\$372,200	\$372,300			

ACTIVITY SUMMARY					
<u>DEPARTMENT</u>	ACCOUNT	PROGRAM/ACTIVITY			
SOUTHWEST REGIONAL COMMUNICATION CENTER	111-099-001	REGIONAL DISPATCH			
MISSION/PROGRAM DESCRIPTION					

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

#### **GOALS AND OBJECTIVES**

- \*Answer at least 90% of all emergent phone lines within ten (10) seconds.
- \*Dispatch, on average, Priority P and Priority 1 calls within sixty (60) seconds of receipt.
- \*Remain professional and exude integrity during all operations with our public, internal units, and external agencies. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.
- \*Obtain all pertinent information and correctly prioritize calls in order to ensure the officers, fire responders and medical service personnel are safe in their responses; dispatchers will follow protocol standards provided during call taking and dispatching. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.
- \*Maintain a structured training program to ensure employees remain competent in our discipline and to maintain a knowledgeable, ideal performing work force. A six week new employee training program is in place to prepare trainees for performance on the dispatch floor. The training program will also provide opportunities for continuing dispatch education for tenured employees.
- \*Keep the community informed of our progression, strategies and other services (e.g., Alarm Monitoring). This will be accomplished through our Public Relations Team and links on our citizen friendly SWRCC website.

· •	PERFORMANCE MEASURES/SERVICE LEVELS						
Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	Target FY 2022			
Activity Demand/Workload							
Number of emergency calls received	110,659	110,659	90,280	110,659			
Number of Priority P and Priority 1 calls (after 2021)	20,788	20,788	25,000	20,788			
Number of Priority 1 calls (before 2021)	8,995	8,995	N/A	N/A			
Evaluate approximtely 3% of emergency calls dispatched for service	945	945	1,200	945			
Number of public relation events	19	20	6	20			
Number of IT Regional Meetings	16	6	6	6			
Efficiency/Effectiveness Measures							
M&O budget per capita for the Participating Cities	20.57	\$27.76	\$24.41	\$28.36			
Percentage of emergency calls answered in 10 seconds or less Average dispatching time (in seconds) per Priority P and	95%	90%	90%	90%			
Priority 1	45	60	60	60			
Average dispatching time (in seconds) per Priority 1 call (APCO industry standard is 60 seconds) Overall average score of randomly evaluated calls	58	60	60	60			
at or above 90% accuracy	97%	95%	95%	95%			
Average number of participants reached per quarter.	800	100	100	100			
Number of IT Regional meetings scheduled and held	18	6	6	6			



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# 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.

FUND

#### **CITY JAIL OPERATIONS**

112

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	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY
LINE ITEMS	2020	2021	2021	2022	2023
FUND BALANCE-BEGINNING	\$490,734	\$610,506	\$610,506	\$569,001	\$414,238
REVENUES					
INTERGOVERNMENTAL REVENUE	\$1,195,550	\$1,335,000	\$1,335,000	\$1,300,000	\$1,405,000
CHARGES FOR SERVICES	\$29,660	\$25,800	\$25,800	\$25,800	\$28,800
INTEREST REVENUES	\$3,445	\$3,000	\$3,000	\$3,000	\$3,000
MISCELLANEOUS	\$242	\$600	\$600	\$600	\$600
TOTAL REVENUES	\$1,228,897	\$1,364,400	\$1,364,400	\$1,329,400	\$1,437,400
TOTAL AVAILABLE RESOURCES	\$1,719,631	\$1,974,906	\$1,974,906	\$1,898,401	\$1,851,638
<u>EXPENDITURES</u>					
PERSONNEL	\$1,009,643	\$1,273,291	\$1,273,291	\$1,372,049	\$1,373,760
SUPPLIES	\$18,393	\$21,150	\$21,150	\$16,150	\$16,150
SERVICES & PROFESSIONAL FEES	\$61,588	\$89,464	\$89,464	\$76,464	\$76,464
TRANSFERS TO OTHER FUNDS	\$19,500	\$22,000	\$22,000	\$19,500	\$19,500
TOTAL EXPENDITURES	\$1,109,125	\$1,405,905	\$1,405,905	\$1,484,163	\$1,485,874
ENDING FUND BALANCE	\$610,506	\$569,001	\$569,001	\$414,238	\$365,764
PERSONNEL:					
Full Time	16	16	16	18	18
Part Time	5	5	5	5	5

ACTIVITY SUMMARY						
<u>DEPARTMENT</u>	ACCOUNT	PROGRAM/ACTIVITY				
POLICE DEPARTMENT	112-006-010	JAIL OPERATIONS				
MISSION/PROGRAM DESCRIPTION						

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

#### **GOALS AND OBJECTIVES**

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

#### PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	Actuals FY 2020	Actuals FY 2020	Actuals FY 2021	Target FY 2021
Activity Demand/Workload				
Number of inmates housed per year	5831	5500	5500	3962
2. Number of Jail inspections	1095	1095	1095	1100
3. Number of prisoner transfers to other agencies	386	375	375	42
Efficiency/Effectiveness Measures				
M&O budget per capita	\$21.75	\$20.73	\$22.76	\$25.59
M&O budget as a percentage of total budget	100%	100%	100%	100%
1. Average cost per prisoner per day	\$51.00	\$52.00	\$52.00	\$52.00
2. Average time per inspection per day	14 min.	15 min.	15 min.	15
3. (a). Number of prisoners transported by DSO per year	856	800	800	565
<ul><li>3. (b). Number of prisoners transported by Jail staff per year</li><li>3. (c). Average time per prisoner to prepare for transport</li></ul>	1398	1350	1350	1440
to another agency	28 min.	30 min.	30 min.	21



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# DESOTO DEVELOPMENT CORPORATION (DDC) FUND 125

# DESOTO ECONOMIC DEVELOPMENT CORPORATION 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 issues bonds with City Council approval.

**FUND** 

#### DESOTO DEVELOPMENT CORP

125 SUMMARY

**LINE ITEMS** 

**TOTAL REVENUES** 

SALES TAX REVENUES

**INTEREST REVENUES** 

**MISCELLANEOUS** 

**CHARGES FOR SERVICES** 

**FUND BALANCE-BEGINNING** 

#### **Actuals FY Budget FY** Projected FY Adopted FY Planning FY 2020 2021 2021 2022 2023 \$1,934,374 \$2,925,740 \$2,925,740 \$6,004,148 \$5,732,020 \$2,981,250 \$3,070,688 \$2,914,467 \$2,437,500 \$2,752,460 \$294,428 \$195,000 \$364,376 \$0 \$0 \$8,270 \$10,000 \$10,000 \$12,150 \$22,645 \$200,000 \$490 \$0 \$0 \$200,000 \$3,232,030 \$2,644,650 \$3,125,106 \$3,191,250 \$3,280,688

TOTAL AVAILABLE RESOURCES	\$5,166,404	\$5,570,390	\$6,050,846	\$9,195,398	\$9,012,708
<u>EXPENDITURES</u>					
PERSONNEL	\$301,878	\$354,545	\$247,299	\$474,878	\$481,733
SUPPLIES	\$11,884	\$7,000	\$2,600	\$2,084,500	\$2,084,500
SERVICES & PROFESSIONAL FEES	\$1,622,177	\$2,810,095	\$798,830	\$894,000	\$886,500
CAPITAL OUTLAY	\$304,725	\$317,350	\$249,700	\$10,000	\$10,000
TOTAL EXPENDITURES	\$2,240,664	\$3,488,990	\$1,298,429	\$3,463,378	\$3,462,733
ENDING FUND BALANCE	\$2,925,740	\$2,081,400	\$6,004,148	\$5,732,020	\$5,549,975

# FY 2022 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**

Business Plan Goal #2: Create an Economic Development Plan for Hampton Road, Belt Line Road at Cockrell Hill, and General Citywide Commercial Nodes

- Identify potential development partners and assess interest
- Create an approve economic development incentives for Hampton Road and other commercial nodes
- Conduct a public outreach and engagement campaign
- Distribute an RFQ outlining City economic development plans and incentives
- Select development partner(s), complete negotiations, and finalize development agreements.

Business Plan Goal #4: Develop an Economic Development Policy for the Redevelopment of Aging Inline Retail Centers

- Complete the commercial node study
- Identify inline retail properties not included in the commercial node study
- Link identified properties into the Comp Plan Review process to establish areas for potential incentive programs and overlay districts (with Development Services)
- Engage property owners and tenants for policy idea generation
- Develop action plans and policies to encourage inline retail property redevelopment and tenant occupation
- Obtain DDC and City Council approval of final policies

Business Plan Goal #5: Develop a Grow DeSoto Market Place Construction/Transition Plan to Include More Traditional Restaurant Space and Seating

- Create a Steering Committee of residents and business experts to provide review of the current GDMP and to develop recommendations for future use
- Initiate a design concept competition for reimagining the GDMP
- Study and evaluate market demand for proposed facility changes
- Work with the property owner to identify acceptable concepts
- Evaluate transition plan options with the property owner prior to master lease option trigger date
- Develop construction cost estimates

Business Plan Goal #12: Identify and Beautify Public Infrastructure in DeSoto

Develop a process for requiring public art in significant redevelopment incentive agreements

# FY 2022 DEPARTMENT WORK PLAN ECONOMIC DEVELOPMENT



#### **Department Goals**

- 1) Attract a net, minimum outside investment of \$50 million to make DeSoto more prosperous
- 2) Implement a robust Business Retention and Expansion effort
- 3) Increase the net sales tax revenue by at least 5%
- 4) Increase employment opportunities
- 5) Facilitate collaborative efforts with regional partners
- 6) Continue to strengthen the EDC Board and Staff
- 7) Hire and finalize training for full staffing in the EDC Office

#### Personal Professional Development Plan

- 1) Implement regional/state networking plan
- 2) Engage Strategic Partners to establish a framework for promoting regional growth and marketing
- 3) Engage in Texas Economic Development Council Committee structure
- 4) Continue participation in International Economic Development Council leadership
- 5) Participate in emerging industry seminars and trends

Submitted By City Manager

12 NOV 2021

Date

	ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY			
ECONOMIC DEVELOPMENT	125-035-035	BUSINESS ATTRACTION AND GROWTH			
MISSION/PROGRAM DESCRIPTION					

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.

#### **GOALS AND OBJECTIVES**

\*It is the Economic Development Department's responsibility to act as an ombudsman for the development community and work within the City's operating structure to ensure the zoning/entitlement/ construction process is clear and efficient. It is a major goal of the Economic Development Department to provide excellent customer service and to have our customers feel that we are part of their team.

\*It is the Economic Development Department's responsibility to develop programs and policies that expand the City's tax base and ensure the long-term economic vitality of the City of DeSoto.

- \* It is the Economic Development Department's responsibility to facilitate development/redevelopment of key commercial areas throughout the City in coordination with the City's aspirational and regulatory documents.
- \* It is the Economic Development Department's responsibility to enact and administer a comprehensive Business Retention and Expansion process.
- \*It is the Economic Development Department's responsibility to increase employment opportunities within the City by attracting new business/industry and increasing new capital investment in the City of DeSoto.

\*It is the Economic Development Department's responsibility to aggressively promote the state, region, sub-region and city alongside State and regional partners while implementing a robust marketing program aimed at City specific growth targets.

PERFORMANCE MEASURES/SERVICE LEVELS					
Quantifiable Factor(s)	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Target	
Activity Demand/Workload					
Development Project Inquiries	NA	NA	NA	20	
Number of Zoning Requests Received	NA	NA	NA	20	
Number of Site Plans Received	NA	NA	NA	10	
Number of Certificates of Occupancy Reviewed	NA	NA	NA	140	
Regional/National Industry Conferences Attended	NA	NA	NA	8	
Efficiency/Effectiveness Measures					
M&O Budget Per Capita	NA	NA	NA	\$58.54	
M&O % of General Fund Budget	NA	NA	NA	100.00%	
Vacancy Rate - Commercial/Retail	NA	NA	NA	<9.5%	
Vacancy Rate - Industrial	NA	NA	NA	<1.0%	
Approved Zoning Requests	NA	NA	NA	12	
Approved Site Plans	NA	NA	NA	8	
Approved Certificates of Occupancy	NA	NA	NA	112	
Square Feet of Developed/Redeveloped Space	NA	NA	NA	300K Sq. Ft.	
Number of Jobs Created	NA	NA	NA	150	
Amount of Capital Investment	NA	NA	NA	\$50M	



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

#### PARK DEVELOPMENT CORP.

#### **Fund 118**

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

#### DEBT SERVICE PARKS DEVELOPMENT Fund 347

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

#### <u>FUND</u>

#### PARK DEVELOPMENT CORP. FUND

#### 118

SUMMARY					
LINE ITEMS	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY
	2020	2021	2021	2022	2023
FUND BALANCE-BEGINNING	\$651,748	\$815,483	\$815,483	\$1,081,796	\$1,492,221
SALES TAX REVENUES	\$797,421	\$825,000	\$825,000	\$975,000	\$975,000
INTEREST REVENUES	\$3,389	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUES	\$800,810	\$826,000	\$826,000	\$976,000	\$976,000
TOTAL AVAILABLE RESOURCES	\$1,452,558	\$1,641,483	\$1,641,483	\$2,057,796	\$2,468,221
EXPENDITURES					
DEBT SERVICE	\$121,375	\$118,500	\$118,500	\$117,875	\$117,875
ECON INCENTIVE - SALES TAX	\$0	\$153,000	\$223,487	\$230,000	\$230,000
TRANSFERS TO OTHER FUNDS	\$515,700	\$217,700	\$217,700	\$217,700	\$217,700
TOTAL EXPENDITURES	\$637,075	\$489,200	\$559,687	\$565,575	\$565,575
ENDING FUND BALANCE	\$815,483	\$1,152,283	\$1,081,796	\$1,492,221	\$1,902,646

<u>FUND</u>

# DEBT SERVICE PARKS DEVELOPMENT

		SUMMARY				
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023	
FUND BALANCE-BEGINNING	\$109,494	\$107,853	\$107,853	\$105,453	\$101,453	
INTEREST REVENUES	\$909	\$600	\$100	\$100	\$100	
TRANSFERS FROM OTHER FUNDS	\$215,700	\$217,700	\$217,700	\$217,700	\$217,700	
TOTAL REVENUES	\$216,609	\$216,609 \$218,300		\$217,800	\$217,800	
TOTAL AVAILABLE RESOURCES	\$326,103	\$326,153	\$325,653	\$323,253	\$319,253	
EXPENDITURES						
DEBT SERVICE	\$218,250	\$220,200	\$220,200	\$221,800	\$221,800	
TOTAL EXPENDITURES	\$218,250	\$220,200	\$221,800			
ENDING FUND BALANCE	\$107,853	\$105,953	\$105,453	\$101,453	\$97,453	







# 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.

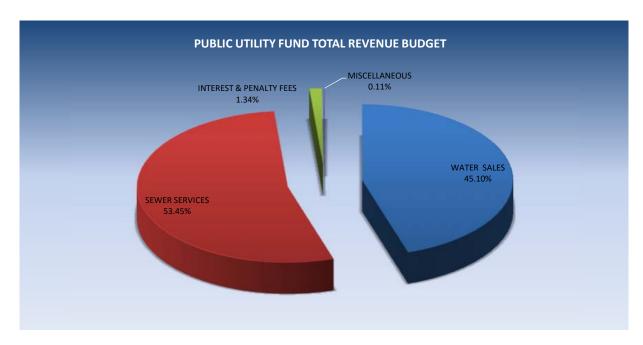
# **PUBLIC UTILITY DEPARTMENT**

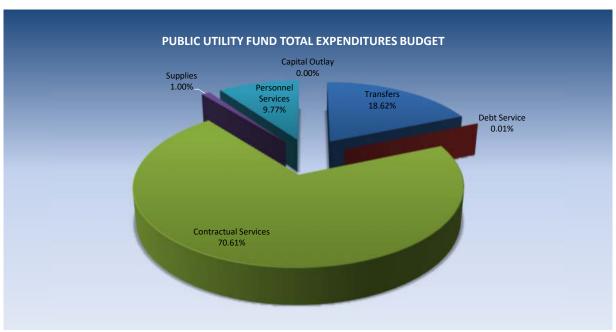
# UTILITY BUILD CONSTRUCTION FUND Fund 505

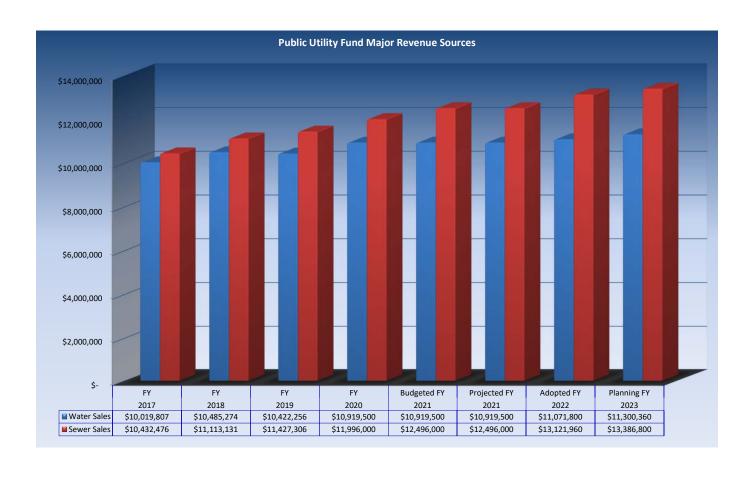
Funds the construction of the Public Utility Building.

# CIP-WATER & SEWER FUND Fund 508

Funds capital improvement projects for the Public Utilities Department.







FUND

# PUBLIC UTILITY FUND

	SUMMARY								
LINE ITEMS	Actuals FY 2020	Actuals FY 2021	Actuals FY 2021	Adopted FY 2022	Planning FY 2023				
WORKING CAPITAL-BEGINNING BAL.	\$10,685,058	\$10,974,560	\$13,039,983	\$15,169,750	\$13,764,960				
REVENUES									
WATER & SEWER SALES	\$23,660,509	\$23,838,836	\$23,838,836	\$24,372,760	\$24,865,940				
WATER & SEWER CONNECTION	\$67,667	\$17,980	\$17,980	\$61,000	\$61,220				
WATER & SEWER SENIOR DISCOUNTS	(\$535,646)	(\$259,722)	(\$259,722)	(\$240,000)	(\$240,000)				
PENALTY FEES	\$146,960	\$77,055	\$77,055	\$300,000	\$300,000				
INTEREST REVENUES	\$281,604	\$60,961	\$60,961	\$30,000	\$30,000				
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$0				
MISCELLANEOUS/BOND PROCEEDS	\$1,019,274	\$395,044	\$395,044	\$27,000	\$27,000				
TOTAL REVENUES	\$24,640,368	\$24,130,154	\$24,130,154	\$24,550,760	\$25,044,160				
TOTAL AVAILABLE RESOURCES	\$35,325,426	\$35,104,714	\$37,170,137	\$39,720,510	\$38,809,120				
APPROPRIATIONS									
PERSONNEL	\$1,892,755	\$2,053,677	\$2,053,677	\$2,535,733	\$2,538,847				
SUPPLIES	\$141,932	\$143,561	\$143,561	\$258,388	\$242,000				
SERVICES & PROFESSIONAL FEES	\$16,311,487	\$16,379,504	\$16,379,504	\$18,326,381	\$18,931,969				
CAPITAL OUTLAY	\$72,504	\$0	\$0	\$10,320,301	\$10,551,505				
TRANSFERS TO OTHER FUNDS	\$3,968,190	\$3,422,895	\$3,422,895	\$4,833,548	\$4,759,007				
DEBT SERVICE	\$500	\$750	\$750	\$1,500	\$1,500				
TOTAL APPROPRIATIONS	\$22,387,369	\$22,000,387	\$22,000,387	\$25,955,550	\$26,473,323				
				10.0%					
WORKING CAPITAL -ENDING BAL.	\$12,938,057	\$13,104,327	\$15,169,750	\$13,764,960	\$12,335,797				
PERSONNEL:									
Full Time	31	31	31	33	33				
Part Time	1	1	1	1	1				

ACTIVITY SUMMARY							
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY					
PUBLIC UTILITIES	502-025-025	ADMINISTRATION					
MISSION/PROGRAM DESCRIPTION							

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.

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.

#### **GOALS AND OBJECTIVES**

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

<sup>\*</sup>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 2019	Actuals FY 2020	Actuals FY 2021	FY 2022 Target					
Activity Demand/Workload	•								
1. Number of customer accounts serviced by the Public Utilities Department	17,424	1718	17,718	17887					
2. Annual water sales in gallons	2,100,951,235	2,347,102,887	2,347,102,887	2,582,713,170					
3. Number of customer calls for sewer blockage assistance	569	549	549	555					
Efficiency/Effectiveness Measures									
Public Utilities Administration O&M budget per capita	\$11.77	\$3.53	\$4.85	\$4.83					
Public Utilities Administration O&M budget as a percentage the overall departmental budget	2.55%	0.84%	1.24%	1.08%					
1. Average O&M cost (\$) per customer account served	\$1,344	\$1,209	\$1,209	\$1,161					
2. Average O&M cost (\$) per million gallons of water sold	\$11,908	\$9,897	\$9,894	\$9,808					
3. Number of sewer backup claims paid by City's insurance	0	0	0	0					

ACTIVITY SUMMARY							
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY					
PUBLIC UTILITIES	502-025-026	UTILITY BILLING					
MISSION/PROGRAM DESCRIPTION							

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

#### **GOALS AND OBJECTIVES**

<sup>\*</sup>Encourage on-time bill payment from customers by consistently disconnecting service to non-paying customers.

PERFORMANCE MEASURES/SERVICE LEVELS										
Actual FY 2019			FY 2022 Target							
211,297	212,860	216,659	216,000							
16,740	14,581	17,294	15,500							
5,871	2,377	2,061	6,000							
214,286	217,323	219,275	220,000							
\$61.47	\$25.19	\$25.77	\$43.29							
13.3%	6.0%	6.6%	9.7%							
100%	95%	79%	95%							
99%	99%	99%	99%							
91%	85%	75%	99%							
NA	1%	0.30%	1%							
	Actual FY 2019  211,297 16,740 5,871 214,286  \$61.47 13.3% 100% 99% 91%	Actual FY 2019  211,297 212,860 16,740 14,581 5,871 214,286 217,323  \$61.47 \$25.19 13.3% 6.0% 100% 95% 99% 99% 91% 85%	Actual FY 2019         Actual FY 2020         Actual FY 2021           211,297         212,860         216,659           16,740         14,581         17,294           5,871         2,377         2,061           214,286         217,323         219,275           \$61.47         \$25.19         \$25.77           13.3%         6.0%         6.6%           100%         95%         79%           99%         99%         99%           91%         85%         75%							

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

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

<sup>\*</sup>Maximize revenue potential by completing work orders for service requests in a timely manner.

ACTIVITY SUMMARY							
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	PROGRAM/ACTIVITY					
PUBLIC UTILITIES	502-025-027	FIELD OPERATIONS					
MISSION/PROGRAM DESCRIPTION							

Utility Field Operations is responsible for the day-to-day operation and maintenance of the water distribution system and the wastewater collection system. The water distribution system consists of more than 200 miles of piping with over 6,500 valves and 2,200 fire hydrants. Water distribution activities involve exercising system valves, collecting water samples, and making necessary system repairs in order to maintain adequate flow and pressure.

The Texas Commission on Environmental Quality (TCEQ) mandates that each dead-end line on the distribution system be flushed monthly to help maintain water quality. Dead-end lines typically occur in cul-de-sacs or at the end of streets with only a single point of entry. Because dead-end lines are only tied in to the distribution at one end, the water reaches the end of the line and stops. During periods of low water usage, the water quality at the end of the line can deteriorate. Routine flushing forces the old water out of the line and introduces fresh water.

The wastewater collection system consists of over 200 miles of piping and over 3,000 sewer manholes. Wastewater collection activities involve maintaining the system through proactive flushing, cleaning and making system repairs as needed.

#### **GOALS AND OBJECTIVES**

- \*Maintain the water distribution system by repairing leaks and breaks in a timely manner.
- \*Maintain the wastewater system by making necessary repairs and preforming proactive flushing and cleaning.
- \*Ensure the operability of valves on the water distribution system by routinely exercising and operating each valve.
- \*Maintain water quality in the distribution system by performing monthly flushing activities and by responding to water quality complaints in a timely manner.

PERFORMANCE MEASURES/SERVICE LEVELS								
Quantifiable Factor(s)	Actuals FY 2019	Actuals FY 2020	Actuals FY 2021	Target FY 2022				
Activity Demand/Workload								
1. Number of dead-end water line flushing events annually	1260	1260	1260	1260				
Daily water allowance from Dallas without penalty (gallons)	14.5MGD	14.5MGD	14.5MGD	14.5mgd				
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	152	196	196	175				
6. Number of repairs made on sewer system	42	42	42	49				
7. Number of water quality complaints received	112	85	85	113				
Efficiency/Effectiveness Measures								
Field Operations budget per capita	\$278.03	\$279.54	\$235.68	284.11				
Field Operations budget as % of Public Utilities O&M budget	60%	67%	65%	63%				
1. Percentage of dead-end lines flushed monthly	100%	100%	100%	100%				
2. Number of days water flow exceeds 14.5 million gallons	0	0	0	0%				
3 Percentage of valves exercised annually	23%	21%	21%	6%				
3 (a). 2017,2018, 2019, 2020- Percentage Exercised; [Number of Valves Exercised Yellow Highlight/[Annual & Per Qtr]	23%	21%	1400	1400				
Percentage of bacteriological samples within regulatory compliance	100%	99%	100%	100%				
5. Percentage of water repairs completed within 5 hours	100%	90%	100%	100%				
6. Percentage of sewer repairs completed within 5 hours	100%	90%	100%	100%				
7. Percentage of water quality complaints addressed	95%	95%	100%	100%				

FUND

# WATER METER REPLACEMENT FUND

SUI	ΜN	ΛN	RY
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LINE ITEMS	Δ	actuals FY 2020	E	Budget FY 2021	Pr	ojected FY 2021	Α	dopted FY 2022	P	lanning FY 2023
FUND BALANCE-BEGINNING	\$	275,669	\$	310,088	\$	310,088	\$	310,388	\$	810,688
REVENUES										
INTEREST REVENUES		\$1,905		\$300		\$300		\$300		\$300
TRANSFERS FROM OTHER FUNDS		\$275,000		\$300,000		\$300,000		\$800,000		\$800,000
TOTAL REVENUES		\$276,905		\$300,300		\$300,300		\$800,300		\$800,300
TOTAL AVAILABLE RESOURCES	\$	552,573	\$	610,388	\$	610,388	\$	1,110,688	\$	1,610,988
APPROPRIATIONS										
SERVICES & PROFESSIONAL FEES		\$242,485		\$300,000		\$300,000		\$300,000		\$300,000
TOTAL APPROPRIATIONS		\$242,485		\$300,000		\$300,000		\$300,000		\$300,000
FUND BALANCE-ENDING	\$	310,088	\$	310,388	\$	310,388	\$	810,688	\$	1,310,988

FUND

# WATER/SEWER EQUIP REPLACE FUND

•

LINE ITEMS	Actuals FY 2020	В	Budget FY 2021	Pr	ojected FY 2021	Α	dopted FY 2022	P	lanning FY 2023
FUND BALANCE-BEGINNING	\$250,162	\$	342,988		\$342,988		\$343,288		\$343,588
REVENUES									
INTEREST REVENUES	\$4,071		\$300		\$300		\$300		\$300
TRANSFERS FROM OTHER FUNDS	\$567,600		\$123,700		\$123,700		\$174,000		\$102,600
TOTAL REVENUES	\$571,671		\$124,000		\$124,000		\$174,300		\$102,900
TOTAL AVAILABLE RESOURCES	\$821,833	\$	466,988	\$	466,988	\$	517,588	\$	446,488
<u>APPROPRIATIONS</u>									
CAPITAL OUTLAY	\$478,845		\$274,699		\$123,700		\$174,000		\$102,600
TOTAL APPROPRIATIONS	\$478,845		\$274,699		\$123,700		\$174,000		\$102,600
		·							
FUND BALANCE-ENDING	\$342,988	\$	192,289	\$	343,288	\$	343,588	\$	343,888

<u>FUND</u>

# UTILITY BUILD CONSTUCTION FUND 505

# **SUMMARY**

LINE ITEMS	Actuals FY Budget FY Project		Projected FY	Adopted FY	Planning FY
LIIVE II EIVIS	2020	2021	2021	2022	2023
FUND BALANCE-BEGINNING	\$1,006,273	\$ 2,016,297	\$2,016,297	\$3,019,297	\$4,022,297
REVENUES					
INTEREST REVENUES	\$10,024	\$3,000	\$3,000	\$3,000	\$3,000
TRANSFERS FROM OTHER FUNDS	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
TOTAL REVENUES	\$1,010,024	\$1,003,000	\$1,003,000	\$1,003,000	\$1,003,000
TOTAL AVAILABLE RESOURCES	\$2,016,297	\$ 3,019,297	\$ 3,019,297	\$ 4,022,297	\$ 5,025,297

FUND BALANCE-ENDING	\$2,016,297	\$ 3,019,297	\$ 3,019,297	\$ 4,022,297	\$ 5,025,297

<u>FUND</u>

# **CIP-WATER & SEWER FUND**

508

# **SUMMARY**

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
WORKING CAPITAL-BEGINNING BAL.	\$8,305,604	\$7,006,380	\$7,006,380	\$10,148,232	\$7,457,231
REVENUES					
INTEREST REVENUES	\$107,618	\$20,000	\$20,000	\$20,000	\$20,000
TRANSFERS FROM OTHER FUNDS	\$1,651,616	\$1,525,221	\$1,525,221	\$1,980,574	\$1,977,433
MISCELLANEOUS/BOND PROCEEDS	\$1,652	\$3,100,000	\$8,908,000	\$3,100,000	\$3,100,000
TOTAL REVENUES	\$1,760,887	\$4,645,221	\$10,453,221	\$5,100,574	\$5,097,433
TOTAL AVAILABLE RESOURCES	\$10,066,491	\$11,651,601	\$17,459,601	\$15,248,806	\$ 12,554,664
•					
<u>APPROPRIATIONS</u>					
SERVICES & PROFESSIONAL FEES	\$25,663	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$2,425,516	\$10,310,088	\$5,740,000	\$5,740,000	\$5,740,000
DEBT SERVICE	\$608,932	\$1,571,369	\$1,571,369	\$2,051,575	\$2,048,434
TOTAL APPROPRIATIONS	\$3,060,111	\$11,881,456	\$7,311,369	\$7,791,575	\$7,788,434
WORKING CAPITAL -ENDING BAL.	\$7,006,380	(\$229,856)	\$10,148,232	\$7,457,231	\$4,766,230





# 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

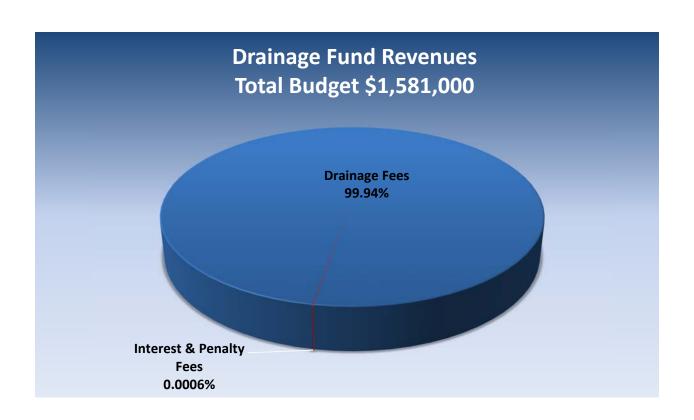
Fund 524

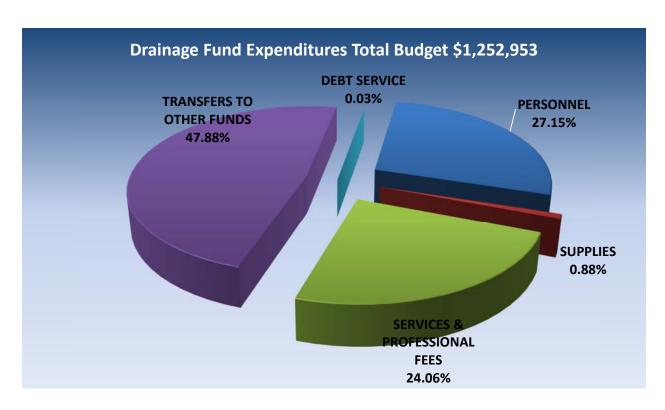
 Funds capitalized motor vehicle purchases for the Storm Drainage Program.

#### DRAINAGE IMPROVEMENTS FUND

**Fund 528** 

Funds drainage improvements throughout the City.





FUND

# STORM DRAINAGE UTILITY FUND

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LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
WORKING CAPITAL-BEGINNING BAL.	\$917,089	\$927,013	\$927,013	\$1,453,229	\$1,780,605
<u>REVENUES</u>					
DRAINAGE CHARGE REVENUE	\$1,563,671	\$1,545,000	\$1,575,000	\$1,580,000	\$1,580,000
INTEREST REVENUES	\$9,074	\$2,000	\$2,000	\$1,000	\$1,000
TOTAL REVENUES	\$1,572,744	\$1,547,000	\$1,577,000	\$1,581,000	\$1,581,000
TOTAL AVAILABLE RESOURCES	\$2,489,833	\$2,474,013	\$2,504,013	\$3,034,229	\$3,361,605
<u>APPROPRIATIONS</u>					
PERSONNEL	\$305,065	\$331,706	\$331,706	\$340,877	\$341,175
SUPPLIES	\$5,298	\$11,000	\$11,000	\$11,000	\$11,000
SERVICES & PROFESSIONAL FEES	\$179,082	\$414,068	\$352,472	\$301,472	\$246,472
TRANSFERS TO OTHER FUNDS	\$1,073,125	\$599,925	\$599,925	\$599,925	\$599,925
DEBT SERVICE	\$250	\$350	\$350	\$350	\$350
TOTAL APPROPRIATIONS	\$1,562,820	\$1,357,049	\$1,295,453	\$1,253,624	\$1,198,922
WORKING CAPITAL -ENDING BAL.	\$927,013	\$1,116,964	\$1,208,560	\$1,780,605	\$2,162,683
PERSONNEL:					
Full Time	5	5	5	5	5

<u>FUND</u>

# DRAINAGE EQUIP REPLACE FUND

524

# **SUMMARY**

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$10,237	\$10,237	\$10,237	\$10,237	\$10,287
REVENUES					
INTEREST REVENUES	\$0	\$0	\$0	\$50	\$50
TOTAL REVENUES	\$0	\$0	\$0	\$50	\$50
TOTAL AVAILABLE RESOURCES	\$10,237	\$10,237.10	\$10,237	\$10,287	\$10,337
<u>APPROPRIATIONS</u>					
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$0
FUND BALANCE-ENDING	\$10,237	\$10,237.10	\$10,237	\$10,287	\$10,337

FUND

# DRAINAGE IMPROVEMENTS FUND

**528** 

# **SUMMARY**

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
WORKING CAPITAL-BEGINNING BAL.	\$ 2,678,094	\$3,035,450	\$3,035,450	\$2,537,950	\$2,040,975
REVENUES					
INTEREST REVENUES	\$56,961	\$2,500	\$2,500	\$2,500	\$2,500
TRANSFERS FROM OTHER FUNDS	\$1,073,125	\$599,925	\$599,925	\$599,925	\$599,925
TOTAL REVENUES	\$1,130,086	\$602,425	\$602,425	\$602,425	\$602,425
TOTAL AVAILABLE RESOURCES	\$3,808,180	\$3,637,875	\$3,637,875	\$3,140,375	\$2,643,400
<u>APPROPRIATIONS</u>					
PERSONNEL	\$0	\$0	\$0	\$0	\$0
SUPPLIES	\$0	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$48,736	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$649,016	\$2,637,010	\$700,000	\$700,000	\$700,000
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$74,978	\$400,925	\$399,925	\$399,400	\$399,400
TOTAL APPROPRIATIONS	\$772,730	\$3,037,935	\$1,099,925	\$1,099,400	\$1,099,400
FUND BALANCE-ENDING	\$3,035,450	\$599,940	\$2,537,950	\$2,040,975	\$1,544,000







# 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

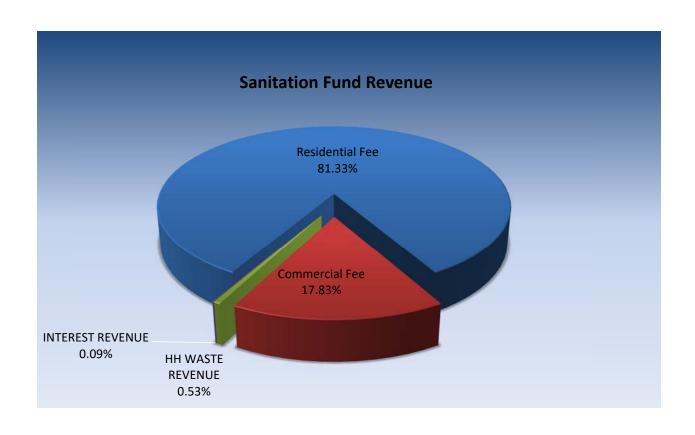
Program 552-099-001

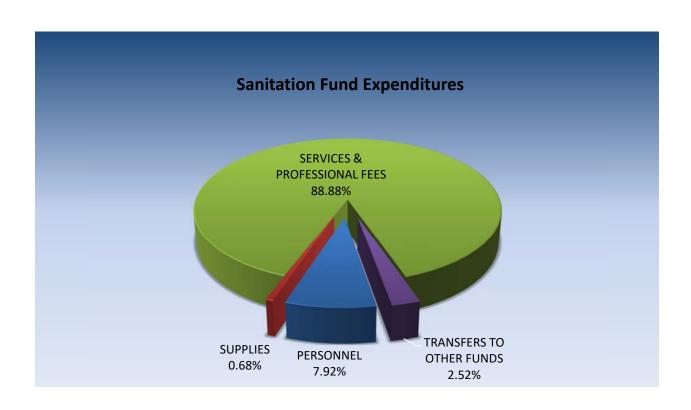
Funds solid waste collection services for both residential and commercial customers.

## SANITATION EQUIP REPLACE FUND

Fund 553

\* Funds capitalized equipment purchases.





<u>FUND</u>

# **SANITATION ENTERPRISE FUND**

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LINE ITEMS	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY
	2020	2021	2021	2022	2023
WORKING CAPITAL-BEGINNING BAL.	\$1,452,863	\$675,566	\$675,566	\$332,168	\$318,690
REVENUES					
CHARGES FOR SERVICES	\$4,633,366	\$5,344,000	\$5,418,500	\$5,588,000	\$5,763,638
INTEREST REVENUES	\$20,550	\$2,000	\$1,000	\$5,000	\$2,000
CONTRIBUTIONS/ MISCELLANEOUS	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL REVENUES	\$4,683,916	\$5,376,000	\$5,449,500	\$5,623,000	\$5,795,638
TOTAL AVAILABLE RESOURCES	\$6,136,779	\$6,051,566	\$6,125,066	\$5,955,168	\$6,114,328
<u>APPROPRIATIONS</u>					
PERSONNEL	\$263,173	\$348,596	\$348,596	\$446,175	\$446,589
SUPPLIES	\$19,026	\$34,575	\$26,175	\$38,575	\$36,350
SERVICES & PROFESSIONAL FEES	\$5,102,078	\$4,837,839	\$5,147,339	\$5,009,628	\$5,153,988
CAPITAL OUTLAY	\$51,335	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$25,600	\$85,600	\$85,600	\$142,100	\$110,600
TOTAL APPROPRIATIONS	\$5,461,213	\$5,306,610	\$5,607,710	\$5,636,478	\$5,747,527
WORKING CAPITAL -ENDING BAL.	\$675,566	\$744,956	\$517,356	\$318,690	\$366,801
PERCONNEL					
PERSONNEL:					
Full Time	6	6	6	8	8

<u>FUND</u>

# **SANITATION EQUIP REPLACE FUND**

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LINE ITEMS	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY
	2020	2021	2021	2022	2023
WORKING CAP. CARRYOVER-BEGINNING	\$80,929	\$81,771	\$81,771	\$167,471	\$59,671
INTEREST	\$559	\$100	\$100	\$100	\$100
TRANSFERS FROM OTHER FUNDS	\$25,600	\$85,600	\$85,600	\$142,100	\$110,600
TOTAL REVENUES	\$26,159	\$85,700	\$85,700	\$142,200	\$110,700
TOTAL AVAILABLE RESOURCES	\$107,088	\$167,471	\$167,471	\$309,671	\$170,371
<u>APPROPRIATIONS</u>					
CAPITAL OUTLAY	\$25,317	\$0	\$0	\$250,000	\$85,000
TOTAL APPROPRIATIONS	\$25,317	\$0	\$0	\$250,000	\$85,000
WORKING CAPITAL BALENDING	\$81,771	\$167,471	\$167,471	\$59,671	\$85,371

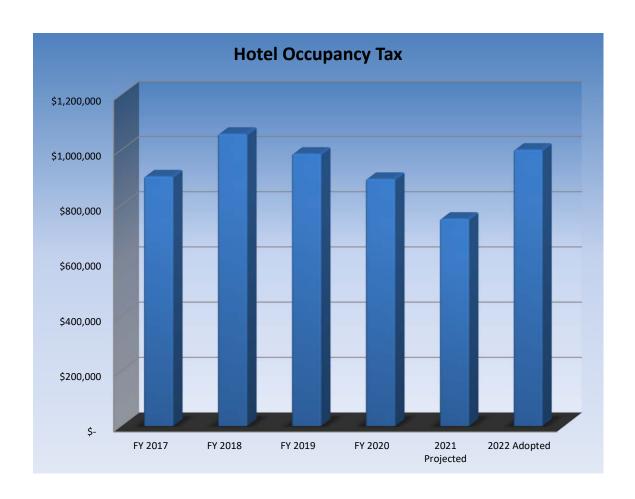




# **HOTEL OCCUPANCY FUND-221**

# HOTEL OCCUPANCY TAX FUND Fund 221

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



Fiscal Year	Hot	el Tax
FY 2017	\$	903,183
FY 2018	\$	1,057,307
FY 2019	\$	985,335
FY 2020	\$	894,320
2021 Projected	\$	750,000
2022 Adopted	\$	1,000,000

The City of Desoto is located on the west side of I-35E, at the I-35E southern entrance to the Dallas metropolitan area. Hotel occupancy tax is collected from ten (10) hotels located within the DeSoto city limits. These are the America's Best Value Inn & Suites, Holiday Inn Express, Magnuson Grand Hotel, Days Inn and Suites, Town Place Suites/Marriott, Hampton Inn & Suites, La Quinta, Home2 Suites by Hilton, GLo Best Western, and Comfort Suites.

<u>FUND</u>

#### HOTEL OCCUPANCY TAX -STABILIZATION FUND

SUMMARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$250,684	\$502,926	\$502,926	\$503,226	\$503,226			
REVENUES								
INTEREST	\$2,241	\$300	\$300	\$0	\$0			
TOTAL REVENUES	\$252,241	\$300	\$300	\$0	\$0			
TOTAL AVAILABLE RESOURCES	\$502,926	\$503,226	\$503,226	\$503,226	\$503,226			
EXPENDITURES								
OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0			
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0			
FUND BALANCE - ENDING	\$502,926	\$503,226	\$503,226	\$503,226	\$503,226			

<u>FUND</u>

#### HOTEL OCCUPANCY TAX FUND

SUMMARY									
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$1,427,565	\$1,800,250	\$1,800,250	\$1,706,270	\$2,150,870				
REVENUES									
HOTEL OCCUPANCY TAX FUND	\$894,320	\$750,000	\$750,000	\$1,000,000	\$1,000,000				
CHARGES FOR SERVICES	\$22,578	\$8,500	\$8,500	\$0	\$0				
INTEREST	\$15,770	\$2,000	\$2,000	\$2,000	\$2,000				
TOTAL REVENUES	\$1,083,133	\$760,500	\$760,500	\$1,002,000	\$1,002,000				
TOTAL AVAILABLE RESOURCES	\$2,510,698	\$2,560,750	\$2,560,750	\$2,708,270	\$3,152,870				
<u>EXPENDITURES</u>									
PERSONNEL	\$0	\$14,288	\$14,288	\$0	\$0				
SUPPLIES	\$61	\$600	\$600	\$600	\$600				
SERVICES & PROFESSIONAL FEES	\$460,387	\$839,592	\$839,592	\$556,800	\$506,800				
TRANSFERS	\$250,000	\$0	\$0	\$0	\$0				
OPERATING EXPENDITURES	\$710,447	\$854,480	\$854,480	\$557,400	\$507,400				
TOTAL EXPENDITURES	\$710,447	\$854,480	\$854,480	\$557,400	\$507,400				
FUND BALANCE - ENDING	\$1,800,250	\$1,706,270	\$1,706,270	\$2,150,870	\$2,645,470				

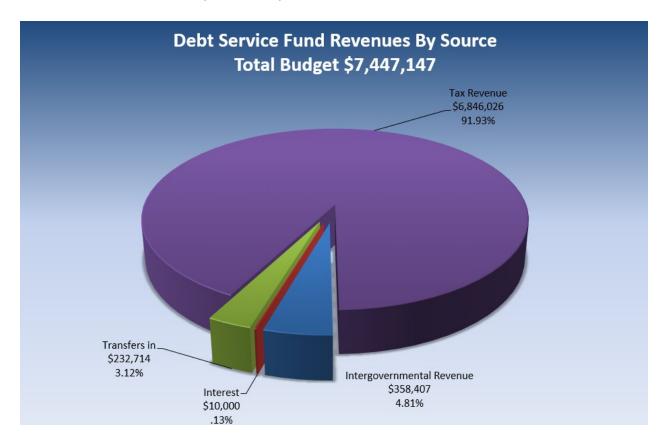




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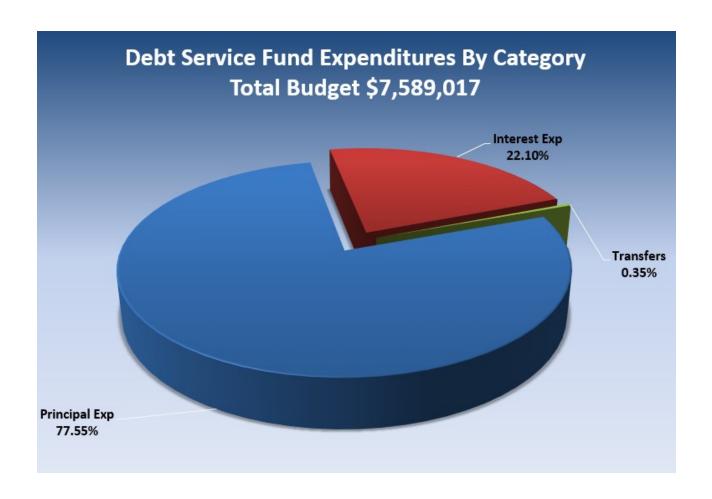
## City of DeSoto Debt Service Fund Overview

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



Revenues in the Debt Service Fund are budgeted at \$7,447,147 a decrease of 6.51% from the previously year. The I&S property tax rate for FY2021-22 is at \$0.125019 per \$100 valuation. The I&S rate is equivalent to 17.82% of the of the total property tax rate of \$0.701554 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$6.846 million and represent 91.93% of total fund revenue.

Intergovernmental Revenue, budgeted at \$358,407, represents the second largest source of funding, followed by transfers from other funds, budgeted at \$232,714. Interest revenue is budgeted at \$10,000.



Expenditures for the Debt Service Fund are budgeted at \$7,589,017 – a decrease of 0.54% from the previous year. Interest payments on bonds are budgeted at \$1.68 million. Principal payments are budgeted at \$5.89 million, a 3.60% increase from the previous year. Transfers to other funds are budgeted at \$26,300.

#### **CITY OF DESOTO**

FUND BOND DEBT SERVICE FUND

305									
SUMMARY									
LINE ITEMS Actuals FY Budget FY Projected FY Adopted FY Plan 2020 2021 2021 2022 2									
FUND BALANCE-BEGINNING	\$4,587,635	\$4,733,998	\$4,733,998	\$5,155,934	\$5,014,064				
REVENUES									
INTERGOVERNMENTAL REVENUE	\$224,955	\$358,407	\$358,407	\$358,407	\$358,407				
CURRENT TAXES	\$7,107,779	\$7,266,912	\$7,720,000	\$6,751,026	\$6,886,046				
DELINQUENT TAXES	\$43,231	\$55,000	\$47,000	\$55,000	\$55,000				
PENALTIES & INTEREST	\$42,494	\$40,000	\$47,000	\$40,000	\$40,000				
INTEREST REVENUES	\$94,698	\$10,000	\$93,000	\$10,000	\$10,000				
TRANSFERS FROM OTHER FUNDS	\$235,564	\$235,564	\$235,564	\$232,714	\$231,964				
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0				
CONTRIBUTIONS/MISC. REVENUES	\$0	\$0	\$0	\$0	\$0				
TOTAL REVENUES	\$7,748,721	\$7,965,883	\$8,500,971	\$7,447,147	\$7,581,417				
TOTAL AVAILABLE RESOURCES	\$12,336,356	\$12,699,881	\$13,234,969	\$12,603,081	\$12,595,481				
<u>EXPENDITURES</u>									
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0				
TRANSFER TO OTHER FUNDS	\$26,300	\$26,300	\$26,300	\$26,300	\$26,300				
DEBT SERVICE	\$7,576,058	\$7,603,835	\$8,052,735	\$7,562,717	\$7,597,889				
TOTAL EXPENDITURES	\$7,602,358	\$7,630,135	\$8,079,035	\$7,589,017	\$7,624,189				
FUND BALANCE-ENDING	\$4,733,998	\$5,069,746	\$5,155,934	\$5,014,064	\$4,971,292				
=	027.277	040 700	006.045	025 622	020.000				
Reserve Requirement -45 days	937,277	940,702	996,045	935,632	939,969				
Amount over/(under) Reserve Requirement	3,796,721 303	4,129,044 323	4,159,889 311	4,078,432 322	4,031,323 317				
# days covered	303	323	311	322	317				

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I & S Tax Rate

# CITY OF DESOTO, TEXAS COMPUTATION OF LEGAL DEBT MARGIN

#### **September 30, 2021**

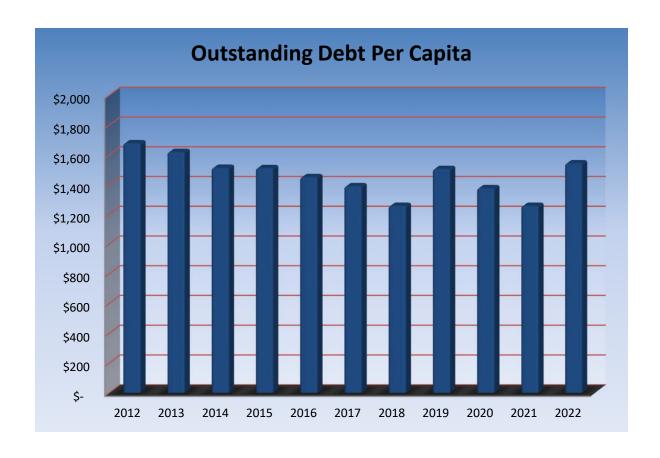
Total Assessed Value	\$	6,163,598,080
Less: Exempt Property	\$	725,408,833
Net Taxable Assessed Value	\$	5,438,189,247
Debt limit -Ten Percent (10%) of Taxable Assessed	4	542.040.005
Value	\$	543,818,925
Amount of Debt Applicable to Debt Limit- Total Bonded Debt	\$	67,870,000
Less: Amount in Debt Service Fund Available for Payment of Principal	\$	5,155,934
Total Amount of Debt Applicable to Debt Limit	\$	62,714,066
Legal Debt Margin	\$	481,104,859

Source: Dallas Central Appraisal District

#### **Per Capita Outstanding Debt**

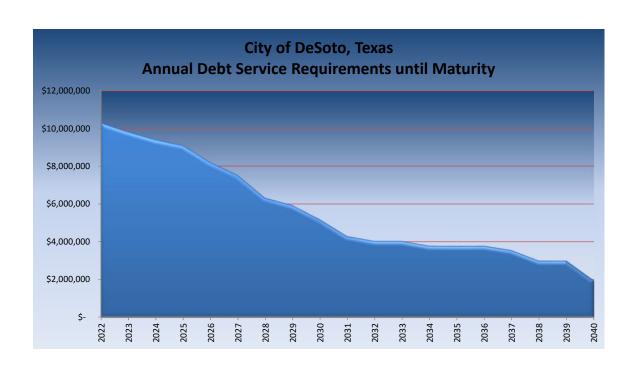
Population and outstanding debt amounts for the periods listed below are as follows:

Fiscal Year Ending	Ou	tstanding Debt	Population	Pe	r Capita
2012	\$	85,675,000	51,102	\$	1,677
2013	\$	82,695,000	51,102	\$	1,618
2014	\$	77,245,000	51,102	\$	1,512
2015	\$	77,760,000	51,483	\$	1,510
2016	\$	74,610,000	51,483	\$	1,449
2017	\$	73,745,000	53,128	\$	1,388
2018	\$	67,290,000	53,568	\$	1,256
2019	\$	80,575,000	53,568	\$	1,504
2020	\$	74,290,000	54,042	\$	1,375
2021	\$	67,870,000	54,042	\$	1,256
2022	\$	83,915,000	54,402	\$	1,542



City of DeSoto, Texas

All Outs	All Outstanding General and Certificate of Obligation Debt								
	As of Fiscal Year Ending 2021								
Period Ending		Principal		Interest	To	tal Debt Service			
9/30/2022		7,255,000		3,030,429	\$	10,285,429			
9/30/2023		7,060,000		2,750,691	\$	9,810,691			
9/30/2024		6,915,000		2,478,039	\$	9,393,039			
9/30/2025		6,875,000		2,220,137	\$	9,095,137			
9/30/2026		6,230,000		1,971,235	\$	8,201,235			
9/30/2027		5,810,000		1,723,944	\$	7,533,944			
9/30/2028		4,825,000		1,502,506	\$	6,327,506			
9/30/2029		4,625,000		1,310,104	\$	5,935,104			
9/30/2030		4,060,000		1,133,207	\$	5,193,207			
9/30/2031		3,315,000		989,857	\$	4,304,857			
9/30/2032		3,175,000		870,382	\$	4,045,382			
9/30/2033		3,290,000		758,141	\$	4,048,141			
9/30/2034		3,140,000		655,544	\$	3,795,544			
9/30/2035		3,230,000		555,975	\$	3,785,975			
9/30/2036		3,340,000		453,038	\$	3,793,038			
9/30/2037		3,220,000		341,175	\$	3,561,175			
9/30/2038		2,770,000		231,275	\$	3,001,275			
9/30/2039		2,870,000		128,650	\$	2,998,650			
9/30/2040		1,910,000		38,200	\$	1,948,200			
TOTAL	\$	83,915,000	\$	23,142,525	\$	107,057,529			
OUTSTANDING									



# GENERAL OBLIGATION BONDS

Bond Debt Service
City of DeSoto, Texas
General Obligation Refunding Bonds, Tax-Exempt Series 2020B
Non-Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2022	410,000	2.000%	93,425.00	503,425.00	
8/15/2022			89,325.00	89,325.00	
9/30/2022					592,750.00
2/15/2023	490,000	2.000%	89,325.00	579,325.00	
8/15/2023			84,425.00	84,425.00	
9/30/2023					663,750.00
2/15/2024	495,000	2.000%	84,425.00	579,425.00	
8/15/2024			79,475.00	79,475.00	
9/30/2024					658,900.00
2/15/2025	505,000	2.000%	79,475.00	584,475.00	
8/15/2025			74,425.00	74,425.00	
9/30/2025					658,900.00
2/15/2026	520,000	5.000%	74,425.00	594,425.00	
8/15/2026			61,425.00	61,425.00	
9/30/2026					655,850.00
2/15/2027	550,000	5.000%	61,425.00	611,425.00	
8/15/2027			47,675.00	47,675.00	
9/30/2027					659,100.00
2/15/2028	575,000	5.000%	47,675.00	622,675.00	
8/15/2028			33,300.00	33,300.00	
9/30/2028					655,975.00
2/15/2029	605,000	5.000%	33,300.00	638,300.00	
8/15/2029			18,175.00	18,175.00	
9/30/2029					656,475.00
2/15/2030	555,000	5.000%	18,175.00	573,175.00	
8/15/2030			4,300.00	4,300.00	
9/30/2030					577,475.00
2/15/2031	215,000	4.000%	4,300.00	219,300.00	
9/30/2031					219,300.00
	4,920,000		1,078,475.00	5,998,475.00	5,998,475.00

# Bond Debt Service City of DeSoto, Texas General Obligation Refunding Bonds, Taxable Series 2020A Non-Callable

Period					Annual Debt
Ending	Principal	Coupon	Interest	Debt Service	Service
2/15/2022	75,000	0.480%	23,560.50	98,560.50	
8/15/2022			23,380.50	23,380.50	
9/30/2022					121,941.00
2/15/2023	75,000	0.620%	23,380.50	98,380.50	
8/15/2023			23,148.00	23,148.00	
9/30/2023					121,528.50
2/15/2024	545,000	0.810%	23,148.00	568,148.00	
8/15/2024			20,940.75	20,940.75	
9/30/2024					589,088.75
2/15/2025	595,000	0.910%	20,940.75	615,940.75	
8/15/2025			18,233.50	18,233.50	
9/30/2025					634,174.25
2/15/2026	260,000	1.140%	18,233.50	278,233.50	
8/15/2026			16,751.50	16,751.50	
9/30/2026					294,985.00
2/15/2027	270,000	1.340%	16,751.50	286,751.50	
8/15/2027			14,942.50	14,942.50	
9/30/2027					301,694.00
2/15/2028	265,000	1.560%	14,942.50	279,942.50	
8/15/2028			12,875.50	12,875.50	
9/30/2028					292,818.00
2/15/2029	275,000	1.680%	12,875.50	287,875.50	
8/15/2029			10,565.50	10,565.50	
9/30/2029					298,441.00
2/15/2030	280,000	1.830%	10,565.50	290,565.50	
8/15/2030			8,003.50	8,003.50	
9/30/2030					298,569.00
2/15/2031	285,000	1.930%	8,003.50	293,003.50	
8/15/2031			5,253.25	5,253.25	
9/30/2031					298,256.75
2/15/2032	250,000	2.030%	5,253.25	255,253.25	
8/15/2032			2,715.75	2,715.75	
9/30/2032					257,969.00
2/15/2033	255,000	2.130%	2,715.75	257,715.75	
9/30/2033					257,715.75
	3,430,000		337,181.00	3,767,181.00	3,767,181.00

#### City of DeSoto, Texas

#### General Obligation Bonds, Series 2019 (I&S Tax) Callable on 2/15/2029 @ Par

Annual Debt Service	Debt Service	Interest	Coupon	Principal	eriod Ending
	152,812.50	67,812.50	3.000%	85,000	2/15/2022
	66,537.50	66,537.50			8/15/2022
219,350.00					9/30/2022
	151,537.50	66,537.50	3.000%	85,000	2/15/2023
	65,262.50	65,262.50			8/15/2023
216,800.00					9/30/2023
	150,262.50	65,262.50	3.000%	85,000	2/15/2024
	63,987.50	63,987.50			8/15/2024
214,250.00					9/30/2024
	148,987.50	63,987.50	3.000%	85,000	2/15/2025
	62,712.50	62,712.50			8/15/2025
211,700.00					9/30/2025
	272,712.50	62,712.50	4.000%	210,000	2/15/2026
	58,512.50	58,512.50			8/15/2026
331,225.00					9/30/2026
	273,512.50	58,512.50	4.000%	215,000	2/15/2027
	54,212.50	54,212.50			8/15/2027
327,725.00					9/30/2027
	279,212.50	54,212.50	4.000%	225,000	2/15/2028
	49,712.50	49,712.50			8/15/2028
328,925.00					9/30/2028
	284,712.50	49,712.50	4.000%	235,000	2/15/2029
	45,012.50	45,012.50			8/15/2029
329,725.00					9/30/2029
	290,012.50	45,012.50	3.500%	245,000	2/15/2030
	40,725.00	40,725.00			8/15/2030
330,737.50					9/30/2030
	290,725.00	40,725.00	3.500%	250,000	2/15/2031
	36,350.00	36,350.00			8/15/2031
327,075.00					9/30/2031
	296,350.00	36,350.00	3.500%	260,000	2/15/2032
	31,800.00	31,800.00			8/15/2032
328,150.00					9/30/2032
	301,800.00	31,800.00	3.500%	270,000	2/15/2033
	27,075.00	27,075.00			8/15/2033
328,875.00					9/30/2033
	307,075.00	27,075.00	3.000%	280,000	2/15/2034
	22,875.00	22,875.00			8/15/2034
329,950.00					9/30/2034
	307,875.00	22,875.00	3.000%	285,000	2/15/2035
	18,600.00	18,600.00			8/15/2035
326,475.00					9/30/2035
	313,600.00	18,600.00	3.000%	295,000	2/15/2036
	14,175.00	14,175.00			8/15/2036
327,775.00					9/30/2036
	319,175.00	14,175.00	3.000%	305,000	2/15/2037
	9,600.00	9,600.00			8/15/2037
328,775.00					9/30/2037
	324,600.00	9,600.00	3.000%	315,000	2/15/2038
	4,875.00	4,875.00		,	8/15/2038
329,475.00	,,,,,,,,,	,,,,,,,,,			9/30/2038
/00	329,875.00	4,875.00	3.000%	325,000	2/15/2039
	, <del></del>	,		7	
329,875.00					9/30/2039

## General Obligation Refunding & Improvement Bonds, Series 2017 Callable on 2/15/2027 @ par

Period				Debt	Annual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	1,170,000	4.000%	323,625	1,493,625	
8/15/2022			300,225	300,225	
9/30/2022					1,793,850
2/15/2023	1,655,000	5.000%	300,225	1,955,225	
8/15/2023	, ,		258,850	258,850	
9/30/2023			,	,	2,214,075
2/15/2024	1,745,000	5.000%	258,850	2,003,850	, ,
8/15/2024	, ,		215,225	215,225	
9/30/2024				,	2,219,075
2/15/2025	1,830,000	5.000%	215,225	2,045,225	2,217,070
8/15/2025	1,050,000	5.00070	169,475	169,475	
9/30/2025			107,475	107,475	2,214,700
2/15/2026	1,925,000	5.000%	169,475	2,094,475	2,214,700
8/15/2026	1,723,000	3.00070	121,350	121,350	
9/30/2026			121,330	121,330	2,215,825
2/15/2027	2,030,000	5.000%	121,350	2,151,350	2,213,623
8/15/2027	2,030,000	3.00070	70,600	70,600	
9/30/2027			70,000	70,000	2,221,950
2/15/2028	1,175,000	4.000%	70,600	1,245,600	2,221,730
8/15/2028	1,175,000	4.00070	47,100	47,100	
9/30/2028			47,100	47,100	1,292,700
2/15/2029	820,000	4.000%	47,100	867,100	1,272,700
8/15/2029	820,000	4.00070	30,700	30,700	
9/30/2029			30,700	30,700	897,800
2/15/2030	165,000	4.000%	30,700	195,700	697,800
8/15/2030	105,000	4.00070	27,400	27,400	
9/30/2030			27,400	27,400	223,100
2/15/2031	175,000	4.000%	27,400	202,400	223,100
8/15/2031	175,000	4.00070	23,900	23,900	
9/30/2031			23,900	23,900	226,300
2/15/2032	180,000	4.000%	23,900	203,900	220,300
8/15/2032	180,000	4.00076			
			20,300	20,300	224 200
9/30/2032 2/15/2033	195 000	4.000%	20.200	205,300	224,200
	185,000	4.00076	20,300	,	
8/15/2033			16,600	16,600	221,900
9/30/2033	105 000	4.0000/	16 600	211 600	221,900
2/15/2034	195,000	4.000%	16,600	211,600	
8/15/2034			12,700	12,700	224 200
9/30/2034	205.000	4.0000/	12.700	217.700	224,300
2/15/2035	205,000	4.000%	12,700	217,700	
8/15/2035			8,600	8,600	226 200
9/30/2035	210.000	4.0000/	0.600	210.600	226,300
2/15/2036	210,000	4.000%	8,600	218,600	
8/15/2036			4,400	4,400	222.000
9/30/2036	220.000	4.0000/	4 400	224 400	223,000
2/15/2037	220,000	4.000%	4,400	224,400	224 400
9/30/2037	12 005 000		2.079.475	16 962 475	224,400
	13,885,000		2,978,475	16,863,475	16,863,475

# Bond Debt Service City of DeSoto, Texas Obligation Refunding & Improvement Bonds, Series 2017 (I&S T

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

Period		Callable on	2/15/2027 @ p	ar	Annual Debt
Ending	Principal	Coupon	Interest	Debt Service	Service
2/15/2022	931,500	4.000%	273,980.00	1,205,480.00	
8/15/2022			255,350.00	255,350.00	
9/30/2022					1,460,830.00
2/15/2023	1,404,000	5.000%	255,350.00	1,659,350.00	
8/15/2023			220,250.00	220,250.00	
9/30/2023					1,879,600.00
2/15/2024	1,481,000	5.000%	220,250.00	1,701,250.00	
8/15/2024			183,225.00	183,225.00	
9/30/2024			,	,	1,884,475.00
2/15/2025	1,553,000	5.000%	183,225.00	1,736,225.00	, ,
8/15/2025			144,400.00	144,400.00	
9/30/2025			,	,	1,880,625.00
2/15/2026	1,634,500	5.000%	144,400.00	1,778,900.00	, ,
8/15/2026	, ,		103,537.50	103,537.50	
9/30/2026			,	,	1,882,437.50
2/15/2027	1,721,500	5.000%	103,537.50	1,825,037.50	,,
8/15/2027	,, ,, ,, ,,		60,500.00	60,500.00	
9/30/2027			,	,	1,885,537.50
2/15/2028	930,000	4.000%	60,500.00	990,500.00	,,
8/15/2028	,		41,900.00	41,900.00	
9/30/2028			,	,	1,032,400.00
2/15/2029	560,000	4.000%	41,900.00	601,900.00	-,,
8/15/2029	,		30,700.00	30,700.00	
9/30/2029			,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	632,600.00
2/15/2030	165,000	4.000%	30,700.00	195,700.00	052,000.00
8/15/2030	100,000		27,400.00	27,400.00	
9/30/2030			.,	.,	223,100.00
2/15/2031	175,000	4.000%	27,400.00	202,400.00	,
8/15/2031	,		23,900.00	23,900.00	
9/30/2031			,,,,,,,,,,	,,,,,,,,,	226,300.00
2/15/2032	180,000	4.000%	23,900.00	203,900.00	,
8/15/2032	,		20,300.00	20,300.00	
9/30/2032			,,	,,,,,,,,,,	224,200.00
2/15/2033	185,000	4.000%	20,300.00	205,300.00	,,
8/15/2033	,		16,600.00	16,600.00	
9/30/2033			10,000.00	10,000.00	221,900.00
2/15/2034	195,000	4.000%	16,600.00	211,600.00	221,500.00
8/15/2034	1,0,000		12,700.00	12,700.00	
9/30/2034			12,700.00	12,, 00.00	224,300.00
2/15/2035	205,000	4.000%	12,700.00	217,700.00	22 1,500.00
8/15/2035	203,000	4.00070	8,600.00	8,600.00	
9/30/2035			0,000.00	0,000.00	226,300.00
2/15/2036	210,000	4.000%	8,600.00	218,600.00	220,300.00
8/15/2036	210,000	7.00070	4,400.00	4,400.00	
9/30/2036			1,700.00	1,700.00	223,000.00
2/15/2037	220,000	4.000%	4,400.00	224,400.00	223,000.00
9/30/2037	220,000	7.00070	7,700.00	227,700.00	224,400.00
7/30/2037	11,750,500		2,581,505.00	14,332,005.00	14,332,005.00
	11,750,500		2,501,505.00	17,552,005.00	17,552,005.00

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

Period				Debt A	Annual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	185,000	4.000%	40,800	225,800	
8/15/2022			37,100	37,100	
9/30/2022					262,900
2/15/2023	195,000	5.000%	37,100	232,100	
8/15/2023			32,225	32,225	
9/30/2023					264,325
2/15/2024	205,000	5.000%	32,225	237,225	
8/15/2024			27,100	27,100	
9/30/2024					264,325
2/15/2025	215,000	5.000%	27,100	242,100	
8/15/2025			21,725	21,725	
9/30/2025					263,825
2/15/2026	225,000	5.000%	21,725	246,725	
8/15/2026			16,100	16,100	
9/30/2026					262,825
2/15/2027	240,000	5.000%	16,100	256,100	
8/15/2027			10,100	10,100	
9/30/2027					266,200
2/15/2028	245,000	4.000%	10,100	255,100	
8/15/2028			5,200	5,200	
9/30/2028					260,300
2/15/2029	260,000	4.000%	5,200	265,200	
9/30/2029					265,200
	1,770,000		339,900	2,109,900	2,109,900

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

Period				Debt	Annual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	53,500	4.000%	8,845.00	62,345.00	
8/15/2022			7,775.00	7,775.00	
9/30/2022					70,120.00
2/15/2023	56,000	5.000%	7,775.00	63,775.00	
8/15/2023			6,375.00	6,375.00	
9/30/2023					70,150.00
2/15/2024	59,000	5.000%	6,375.00	65,375.00	
8/15/2024			4,900.00	4,900.00	
9/30/2024					70,275.00
2/15/2025	62,000	5.000%	4,900.00	66,900.00	
8/15/2025			3,350.00	3,350.00	
9/30/2025					70,250.00
2/15/2026	65,500	5.000%	3,350.00	68,850.00	
8/15/2026			1,712.50	1,712.50	
9/30/2026					70,562.50
2/15/2027	68,500	5.000%	1,712.50	70,212.50	
9/30/2027					70,212.50
	364,500		57,070.00	421,570.00	421,570.00

Bond Debt Service
City of DeSoto, Texas
General Obligation Refunding Bonds, Taxable Series 2016
Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2022	120,000	4.000%	19,918.75	139,918.75	
8/15/2022			17,518.75	17,518.75	
9/30/2022					157,437.50
2/15/2023	230,000	4.000%	17,518.75	247,518.75	
8/15/2023			12,918.75	12,918.75	
9/30/2023					260,437.50
2/15/2024	240,000	4.000%	12,918.75	252,918.75	
8/15/2024			8,118.75	8,118.75	
9/30/2024					261,037.50
2/15/2025	250,000	2.050%	8,118.75	258,118.75	
8/15/2025			5,556.25	5,556.25	
9/30/2025					263,675.00
2/15/2026	250,000	2.150%	5,556.25	255,556.25	
8/15/2026			2,868.75	2,868.75	
9/30/2026					258,425.00
2/15/2027	255,000	2.250%	2,868.75	257,868.75	
9/30/2027					257,868.75
	1,345,000		113,881.25	1,458,881.25	1,458,881.25

Bond Debt Service
City of DeSoto, Texas
General Obligation Refunding & Improvement Bonds, Series 2016 (I&S Tax Portion)
Callable on 2/15/2026 @ Par

	Callable on 2/15/2026 @ Par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
2/15/2022	610,000	3.000%	60,893.75	670,893.75		
8/15/2022	,		51,743.75	51,743.75		
9/30/2022			,,	2 2,7 12 172	722,637.50	
2/15/2023	740,000	3.000%	51,743.75	791,743.75	722,037.30	
8/15/2023	740,000	3.00070	40,643.75	40,643.75		
9/30/2023			10,013.73	40,043.73	832,387.50	
2/15/2024	690,000	3.000%	40,643.75	730,643.75	652,567.50	
8/15/2024	090,000	3.00076	30,293.75	*		
			30,293.73	30,293.75	760 027 50	
9/30/2024	710.000	2.0000/	20 202 75	740 202 75	760,937.50	
2/15/2025	710,000	2.000%	30,293.75	740,293.75		
8/15/2025			23,193.75	23,193.75		
9/30/2025					763,487.50	
2/15/2026	720,000	2.000%	23,193.75	743,193.75		
8/15/2026			15,993.75	15,993.75		
9/30/2026					759,187.50	
2/15/2027	135,000	2.000%	15,993.75	150,993.75		
8/15/2027			14,643.75	14,643.75		
9/30/2027					165,637.50	
2/15/2028	135,000	2.000%	14,643.75	149,643.75		
8/15/2028			13,293.75	13,293.75		
9/30/2028					162,937.50	
2/15/2029	140,000	2.000%	13,293.75	153,293.75		
8/15/2029			11,893.75	11,893.75		
9/30/2029			,	,	165,187.50	
2/15/2030	145,000	2.000%	11,893.75	156,893.75	,	
8/15/2030	,		10,443.75	10,443.75		
9/30/2030			,	,	167,337.50	
2/15/2031	145,000	2.000%	10,443.75	155,443.75	107,557.50	
8/15/2031	143,000	2.00070	8,993.75	8,993.75		
9/30/2031			0,773.73	0,773.73	164,437.50	
2/15/2032	150,000	2.000%	9 002 75	150 002 75	104,437.30	
	150,000	2.000%	8,993.75	158,993.75		
8/15/2032			7,493.75	7,493.75	166 407 50	
9/30/2032	150,000	2.2500/	T 402 T5	157 402 75	166,487.50	
2/15/2033	150,000	2.250%	7,493.75	157,493.75		
8/15/2033			5,806.25	5,806.25		
9/30/2033					163,300.00	
2/15/2034	155,000	2.250%	5,806.25	160,806.25		
8/15/2034			4,062.50	4,062.50		
9/30/2034					164,868.75	
2/15/2035	160,000	2.500%	4,062.50	164,062.50		
8/15/2035			2,062.50	2,062.50		
9/30/2035					166,125.00	
2/15/2036	165,000	2.500%	2,062.50	167,062.50		
9/30/2036					167,062.50	
	4,950,000		542,018.75	5,492,018.75	5,492,018.75	
	-					

#### City of DeSoto, Texas

## General Obligation Refunding & Improvement Bonds, Series 2016 Callable on 2/15/2026 @ Par

Period	<b>.</b>		•	D 1 . 6	Annual Debt
Ending	Principal	Coupon	Interest	Debt Service	Service
2/15/2022	650,000	3.000%	65,793.75	715,793.75	
8/15/2022			56,043.75	56,043.75	
9/30/2022					771,837.50
2/15/2023	825,000	3.000%	56,043.75	881,043.75	
8/15/2023			43,668.75	43,668.75	
9/30/2023					924,712.50
2/15/2024	775,000	3.000%	43,668.75	818,668.75	
8/15/2024			32,043.75	32,043.75	
9/30/2024					850,712.50
2/15/2025	795,000	2.000%	32,043.75	827,043.75	
8/15/2025			24,093.75	24,093.75	
9/30/2025					851,137.50
2/15/2026	810,000	2.000%	24,093.75	834,093.75	
8/15/2026			15,993.75	15,993.75	
9/30/2026					850,087.50
2/15/2027	135,000	2.000%	15,993.75	150,993.75	
8/15/2027			14,643.75	14,643.75	
9/30/2027					165,637.50
2/15/2028	135,000	2.000%	14,643.75	149,643.75	
8/15/2028			13,293.75	13,293.75	
9/30/2028					162,937.50
2/15/2029	140,000	2.000%	13,293.75	153,293.75	
8/15/2029			11,893.75	11,893.75	
9/30/2029					165,187.50
2/15/2030	145,000	2.000%	11,893.75	156,893.75	
8/15/2030			10,443.75	10,443.75	
9/30/2030					167,337.50
2/15/2031	145,000	2.000%	10,443.75	155,443.75	
8/15/2031			8,993.75	8,993.75	
9/30/2031					164,437.50
2/15/2032	150,000	2.000%	8,993.75	158,993.75	,
8/15/2032	,		7,493.75	7,493.75	
9/30/2032			.,	.,	166,487.50
2/15/2033	150,000	2.250%	7,493.75	157,493.75	,
8/15/2033	100,000	2.20070	5,806.25	5,806.25	
9/30/2033			2,000.20	2,000.22	163,300.00
2/15/2034	155,000	2.250%	5,806.25	160,806.25	103,300.00
8/15/2034	122,000	2.23070	4,062.50	4,062.50	
9/30/2034			1,002.50	1,002.30	164,868.75
2/15/2035	160,000	2.500%	4,062.50	164,062.50	101,000.73
8/15/2035	100,000	2.50070	2,062.50	2,062.50	
9/30/2035			2,002.30	2,002.30	166,125.00
2/15/2036	165,000	2.500%	2,062.50	167,062.50	100,123.00
9/30/2036	105,000	2.300/0	2,002.30	107,002.30	167,062.50
713012030	5,335,000		566,868.75	5,901,868.75	5,901,868.75
	3,333,000		200,000.73	2,701,000.73	3,701,000.73

Bond Debt Service City of DeSoto, Texas

#### General Obligation Refunding Bonds, Taxable Series 2016 (I&S Tax)

#### Non Callable

					Annual Debt
Period Ending	Principal	Coupon	Interest	Debt Service	Service
2/15/2022	120,000	4.000%	19,918.75	139,918.75	
8/15/2022			17,518.75	17,518.75	
9/30/2022					157,437.50
2/15/2023	230,000	4.000%	17,518.75	247,518.75	
8/15/2023			12,918.75	12,918.75	
9/30/2023					260,437.50
2/15/2024	240,000	4.000%	12,918.75	252,918.75	
8/15/2024			8,118.75	8,118.75	
9/30/2024					261,037.50
2/15/2025	250,000	2.050%	8,118.75	258,118.75	
8/15/2025			5,556.25	5,556.25	
9/30/2025					263,675.00
2/15/2026	250,000	2.150%	5,556.25	255,556.25	
8/15/2026			2,868.75	2,868.75	
9/30/2026					258,425.00
2/15/2027	255,000	2.250%	2,868.75	257,868.75	
9/30/2027					257,868.75
	1,345,000		113,881.25	1,458,881.25	1,458,881.25

Bond Debt Service
City of DeSoto, Texas
General Obligation Refunding & Improvement Bonds, Series 2016 (Drainage Portion)
Callable on 2/15/2026 @ Par

Period					Annual Debt
Ending	Principal	Coupon	Interest	Debt Service	Service
2/15/2022	40,000	3.000%	4,900	44,900	
8/15/2022			4,300	4,300	
9/30/2022					49,200
2/15/2023	85,000	3.000%	4,300	89,300	
8/15/2023			3,025	3,025	
9/30/2023					92,325
2/15/2024	85,000	3.000%	3,025	88,025	
8/15/2024			1,750	1,750	
9/30/2024					89,775
2/15/2025	85,000	2.000%	1,750	86,750	
8/15/2025			900	900	
9/30/2025					87,650
2/15/2026	90,000	2.000%	900	90,900	
9/30/2026					90,900
	385,000		24,850	409,850	409,850

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

Period					Annual Debt
Ending	Principal	Coupon	Interest	Debt Service	Service
2/15/2022	240,000	4.000%	41,793.75	281,793.75	
8/15/2022			36,993.75	36,993.75	
9/30/2022					318,787.50
2/15/2023	250,000	4.000%	36,993.75	286,993.75	
8/15/2023			31,993.75	31,993.75	
9/30/2023					318,987.50
2/15/2024	260,000	4.000%	31,993.75	291,993.75	
8/15/2024			26,793.75	26,793.75	
9/30/2024					318,787.50
2/15/2025	275,000	4.000%	26,793.75	301,793.75	
8/15/2025			21,293.75	21,293.75	
9/30/2025					323,087.50
2/15/2026	280,000	2.500%	21,293.75	301,293.75	
8/15/2026			17,793.75	17,793.75	
9/30/2026					319,087.50
2/15/2027	285,000	2.750%	17,793.75	302,793.75	
8/15/2027			13,875.00	13,875.00	
9/30/2027					316,668.75
2/15/2028	300,000	3.000%	13,875.00	313,875.00	
8/15/2028			9,375.00	9,375.00	
9/30/2028					323,250.00
2/15/2029	305,000	3.000%	9,375.00	314,375.00	
8/15/2029			4,800.00	4,800.00	
9/30/2029					319,175.00
2/15/2030	320,000	3.000%	4,800.00	324,800.00	
9/30/2030					324,800.00
	2,515,000		367,631.25	2,882,631.25	2,882,631.25

#### City of DeSoto, Texas

#### General Obligation Refunding Bonds, Series 2013

Callable on 2/15/2023 @ par

Period				Debt A	nnual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	530,000	2.000%	10,925	540,925	
8/15/2022			5,625	5,625	
9/30/2022					546,550
2/15/2023	375,000	3.000%	5,625	380,625	
9/30/2023					380,625
	905,000		22,175	927,175	927,175

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

Period				Debt A	Annual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	450,000	2.000%	15,600	465,600	
8/15/2022			11,100	11,100	
9/30/2022					476,700
2/15/2023	290,000	3.000%	11,100	301,100	
8/15/2023			6,750	6,750	
9/30/2023					307,850
2/15/2024	195,000	3.000%	6,750	201,750	
8/15/2024			3,825	3,825	
9/30/2024					205,575
2/15/2025	255,000	3.000%	3,825	258,825	
9/30/2025					258,825
	1,190,000		58,950	1,248,950	1,248,950

# General Obligation Refunding Bonds, Series 2013 (Drainage Portion) Callable on 2/15/2023 @ par

Period				Debt A	nnual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	50,000	2.000%	2,975	52,975	
8/15/2022			2,475	2,475	
9/30/2022					55,450
2/15/2023	55,000	3.000%	2,475	57,475	
8/15/2023			1,650	1,650	
9/30/2023					59,125
2/15/2024	55,000	3.000%	1,650	56,650	
8/15/2024			825	825	
9/30/2024					57,475
2/15/2025	55,000	3.000%	825	55,825	
9/30/2025					55,825
	215,000		12,875	227,875	227,875

#### General Obligation Refunding Bonds, Series 2013 (Fire Portion)

Callable on 2/15/2023 @ par

Period				Debt A	nnual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	30,000	2.000%	1,650	31,650	
8/15/2022			1,350	1,350	
9/30/2022					33,000
2/15/2023	30,000	3.000%	1,350	31,350	
8/15/2023			900	900	
9/30/2023					32,250
2/15/2024	30,000	3.000%	900	30,900	
8/15/2024			450	450	
9/30/2024					31,350
2/15/2025	30,000	3.000%	450	30,450	
9/30/2025					30,450
	120,000		7,050	127,050	127,050

#### General Obligation Refunding Bonds, Series 2012 Non Callable

Period				Debt A	Annual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	3,040,000	5.000%	213,500	3,253,500	
8/15/2022			137,500	137,500	
9/30/2022					3,391,000
2/15/2023	2,010,000	5.000%	137,500	2,147,500	
8/15/2023			87,250	87,250	
9/30/2023					2,234,750
2/15/2024	1,870,000	5.000%	87,250	1,957,250	
8/15/2024			40,500	40,500	
9/30/2024					1,997,750
2/15/2025	1,620,000	5.000%	40,500	1,660,500	
9/30/2025					1,660,500
	8,540,000		744,000	9,284,000	9,284,000

Bond Debt Service City of DeSoto, Texas

#### General Obligation Refunding Bonds, Series 2012 (I&S Tax Portion) $\label{eq:control} \mbox{Non Callable}$

Period				Debt A	Annual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	2,655,000	5.000%	194,875	2,849,875	_
8/15/2022			128,500	128,500	
9/30/2022					2,978,375
2/15/2023	1,820,000	5.000%	128,500	1,948,500	
8/15/2023			83,000	83,000	
9/30/2023					2,031,500
2/15/2024	1,750,000	5.000%	83,000	1,833,000	
8/15/2024			39,250	39,250	
9/30/2024					1,872,250
2/15/2025	1,570,000	5.000%	39,250	1,609,250	
9/30/2025					1,609,250
	7,795,000		696,375	8,491,375	8,491,375

Bond Debt Service City of DeSoto, Texas

#### General Obligation Refunding Bonds, Series 2012 (Drainage Portion) Non Callable

Period				Debt A	nnual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	270,000	5.000%	15,750	285,750	
8/15/2022			9,000	9,000	
9/30/2022					294,750
2/15/2023	190,000	5.000%	9,000	199,000	
8/15/2023			4,250	4,250	
9/30/2023					203,250
2/15/2024	120,000	5.000%	4,250	124,250	
8/15/2024			1,250	1,250	
9/30/2024					125,500
2/15/2025	50,000	5.000%	1,250	51,250	
9/30/2025					51,250
	630,000		44,750	674,750	674,750



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# CERTIFICATES

# OF

# OBLIGATION

# BONDS

#### City of DeSoto, Texas

#### Combination Tax & Revenue Certificates of Obligation, Series 2020

Callable on 2/15/2030 @ Par

Period Ending Principal Coupon Interest Debt Service Service   Ser
8/15/2022       454,350.00       454,350.00       1,186,450.00         9/30/2023       285,000       2.000%       454,350.00       739,350.00       1,190,850.00         8/15/2023       451,500.00       451,500.00       451,500.00       1,190,850.00         9/30/2023       1,190,000       448,600.00       741,500.00       1,190,100.00         8/15/2024       290,000       2.000%       448,600.00       743,600.00       1,190,100.00         8/15/2025       295,000       2.000%       448,600.00       743,600.00       1,190,100.00         8/15/2025       295,000       2.000%       445,650.00       1,535,650.00       1,189,250.00         8/15/2026       1,090,000       5.000%       445,650.00       1,535,650.00       1,189,250.00         8/15/2026       1,145,000       5.000%       418,400.00       1,563,400.00       1,954,050.00         8/15/2027       1,145,000       5.000%       389,775.00       389,775.00       1,953,175.00         8/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00       1,949,550.00         8/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00       1,949,550.00         8/15/2030       1,325,000       5
8/15/2022       454,350.00       454,350.00       1,186,450.00         9/30/2023       285,000       2.000%       454,350.00       739,350.00       1,190,850.00         8/15/2023       451,500.00       451,500.00       451,500.00       1,190,850.00         9/30/2023       1,190,000       448,600.00       741,500.00       1,190,100.00         8/15/2024       290,000       2.000%       448,600.00       743,600.00       1,190,100.00         8/15/2025       295,000       2.000%       448,600.00       743,600.00       1,190,100.00         8/15/2025       295,000       2.000%       445,650.00       1,535,650.00       1,189,250.00         8/15/2026       1,090,000       5.000%       445,650.00       1,535,650.00       1,189,250.00         8/15/2026       1,145,000       5.000%       418,400.00       1,563,400.00       1,954,050.00         8/15/2027       1,145,000       5.000%       389,775.00       389,775.00       1,953,175.00         8/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00       1,949,550.00         8/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00       1,949,550.00         8/15/2030       1,325,000       5
1,186,450.00
2/15/2023         285,000         2.000%         454,350.00         739,350.00           8/15/2023         451,500.00         451,500.00         1,190,850.00           9/30/2023         1,190,850.00         2/15/2024         290,000         2.000%         451,500.00         741,500.00           8/15/2024         448,600.00         448,600.00         743,600.00         1,190,100.00           9/30/2025         295,000         2.000%         448,600.00         743,600.00           8/15/2026         445,650.00         445,650.00         1,189,250.00           9/30/2026         1,090,000         5.000%         448,600.00         1,535,650.00           8/15/2027         1,145,000         5.000%         418,400.00         1,954,050.00           8/15/2027         1,145,000         5.000%         418,400.00         1,563,400.00           8/15/2027         389,775.00         389,775.00         389,775.00           9/30/2027         1,953,175.00         1,953,175.00           8/15/2028         1,200,000         5.000%         389,775.00         1,589,775.00           8/15/2029         1,265,000         5.000%         359,775.00         1,624,775.00           8/15/2030         1,325,000         5.000%
8/15/2023       451,500.00       451,500.00         9/30/2023       1,190,850.00         2/15/2024       290,000       2.000%       451,500.00       741,500.00         8/15/2024       448,600.00       448,600.00       1,190,100.00         9/30/2025       295,000       2.000%       448,600.00       743,600.00         8/15/2025       445,650.00       445,650.00       445,650.00         9/30/2026       1,090,000       5.000%       445,650.00       1,535,650.00         8/15/2026       1,145,000       5.000%       448,400.00       1,563,400.00         8/15/2027       389,775.00       389,775.00       389,775.00         8/15/2027       389,775.00       389,775.00       1,953,175.00         8/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         9/30/2028       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2039       1,325,000       5.000%       328,150.00       1,949,550.00         9/30/2030       1,959,025.00       295,025.00       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00
9/30/2023         1,190,850.00           2/15/2024         290,000         2.000%         451,500.00         741,500.00           8/15/2024         448,600.00         448,600.00         1,190,100.00           9/30/2024         1,190,100.00         1,190,100.00           2/15/2025         295,000         2.000%         448,600.00         743,600.00           8/15/2025         445,650.00         445,650.00         1,189,250.00           9/30/2026         1,090,000         5.000%         445,650.00         1,535,650.00           8/15/2026         418,400.00         418,400.00         1,954,050.00           9/30/2026         1,145,000         5.000%         418,400.00         1,563,400.00           8/15/2027         1,145,000         5.000%         389,775.00         389,775.00           9/30/2027         1,953,175.00         1,589,775.00         1,953,175.00           8/15/2028         1,200,000         5.000%         389,775.00         359,775.00           8/15/2029         1,265,000         5.000%         359,775.00         1,624,775.00           8/15/2030         1,325,000         5.000%         328,150.00         1,952,925.00           8/15/2031         1,390,000         4.000%         295
2/15/2024       290,000       2.000%       451,500.00       741,500.00         8/15/2024       448,600.00       448,600.00       1,190,100.00         9/30/2024       1,190,100.00       2/15/2025       1,190,100.00         8/15/2025       445,650.00       743,600.00       1,189,250.00         8/15/2026       1,090,000       5.000%       445,650.00       1,535,650.00         8/15/2026       1,145,000       5.000%       448,400.00       1,563,400.00         8/15/2027       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2027       1,145,000       5.000%       389,775.00       389,775.00         9/30/2027       1,953,175.00       1,953,175.00       1,953,175.00         8/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       1,265,000       5.000%       359,775.00       1,589,775.00         8/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2030       1,325,000       5.000%       328,150.00       1,952,925.00         9/30/2030       1,952,250.00       295,025.00       295,025.00       1,948,175.00         8/15/2031       1,390,000       4.000%
8/15/2024       448,600.00       448,600.00       1,190,100.00         9/30/2025       295,000       2.000%       448,600.00       743,600.00         8/15/2025       445,650.00       445,650.00       1,189,250.00         9/30/2025       1,189,250.00       1,189,250.00         2/15/2026       1,090,000       5.000%       445,650.00       1,535,650.00         8/15/2027       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2027       1,145,000       5.000%       448,400.00       1,563,400.00         8/15/2028       1,200,000       5.000%       389,775.00       389,775.00         9/30/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2030       1,325,000       5.000%       328,150.00       1,952,925.00         9/30/2030       295,025.00       295,025.00       1,948,175.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         8/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00
9/30/2024       1,190,100.00         2/15/2025       295,000       2.000%       448,600.00       743,600.00         8/15/2025       445,650.00       445,650.00       1,189,250.00         9/30/2025       1,189,250.00       1,189,250.00         2/15/2026       1,090,000       5.000%       445,650.00       1,535,650.00         8/15/2027       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2027       389,775.00       389,775.00       389,775.00         9/30/2027       1,953,175.00       1,953,175.00         2/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         8/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2030       1,325,000       5.000%       328,150.00       328,150.00         8/15/2031       1,390,000       4.000%       295,025.00       1,948,175.00         8/15/2031       1,390,000       4.000%       295,025.00       1,948,175.00         8/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00         8/15/2033       1,500,000       3.000%       23
2/15/2025       295,000       2.000%       448,600.00       743,600.00         8/15/2025       445,650.00       445,650.00       1,189,250.00         9/30/2025       1,189,250.00       1,189,250.00         2/15/2026       1,090,000       5.000%       445,650.00       1,535,650.00         8/15/2026       418,400.00       418,400.00       1,954,050.00         9/30/2026       1,954,050.00       1,954,050.00         8/15/2027       389,775.00       389,775.00       389,775.00         9/30/2027       1,953,175.00       1,953,175.00       1,953,175.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         8/15/2028       359,775.00       328,150.00       1,949,550.00         8/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2032       1,445,000       4.000%       295,025.00       1,712,225.00         8/15/2032       1,445,000       4.000%       267,225
8/15/2025       445,650.00       445,650.00       1,189,250.00         9/30/2025       1,189,250.00       1,189,250.00       1,189,250.00         2/15/2026       1,090,000       5.000%       445,650.00       1,535,650.00         8/15/2027       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2027       389,775.00       389,775.00       389,775.00         9/30/2027       1,953,175.00       1,953,175.00         2/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         8/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2030       328,150.00       328,150.00       328,150.00         8/15/2030       295,025.00       295,025.00       1,952,925.00         8/15/2031       267,225.00       267,225.00       1,948,175.00         8/15/2032       1,445,000       4.000%       295,025.00       1,685,025.00       1,952,250.00         8/15/2032       1,3445,000       4.000%       267,225.00       1,712,225.00       1,952,250.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00
9/30/2025       1,189,250.00         2/15/2026       1,090,000       5.000%       445,650.00       1,535,650.00         8/15/2026       418,400.00       418,400.00       1,954,050.00         9/30/2026       1,954,050.00       1,954,050.00         2/15/2027       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2027       389,775.00       389,775.00       389,775.00         9/30/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         8/15/2029       328,150.00       328,150.00       1,949,550.00         8/15/2029       328,150.00       328,150.00       1,952,925.00         8/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2031       295,025.00       295,025.00       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2032       267,225.00       267,225.00       1,952,250.00         8/15/2032       238,325.00       238,325.00       1,950,550.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00
2/15/2026       1,090,000       5.000%       445,650.00       1,535,650.00         8/15/2026       418,400.00       418,400.00       1,954,050.00         9/30/2026       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2027       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2028       389,775.00       389,775.00       1,953,175.00         9/30/2028       359,775.00       359,775.00       1,949,550.00         8/15/2029       328,150.00       328,150.00       328,150.00         8/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2031       295,025.00       295,025.00       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         8/15/2032       238,325.00       238,325.00       1,950,550.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00
8/15/2026       418,400.00       418,400.00       1,954,050.00         9/30/2026       1,954,050.00       2/15/2027       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2027       389,775.00       389,775.00       389,775.00       1,953,175.00         9/30/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         9/30/2028       1,949,550.00       1,624,775.00         8/15/2029       328,150.00       328,150.00         9/30/2029       1,952,925.00         2/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         8/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         9/30/2033       1,954,15
9/30/2026       1,954,050.00         2/15/2027       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2027       389,775.00       389,775.00       389,775.00         9/30/2027       1,953,175.00       1,953,175.00         2/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         2/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2029       328,150.00       328,150.00       328,150.00         9/30/2029       1,952,925.00       1,952,925.00         2/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         8/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
2/15/2027       1,145,000       5.000%       418,400.00       1,563,400.00         8/15/2027       389,775.00       389,775.00       1,953,175.00         9/30/2027       1,953,175.00       1,953,175.00         2/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         9/30/2028       1,949,550.00       1,949,550.00         8/15/2029       328,150.00       328,150.00       328,150.00         9/30/2029       1,952,925.00       1,952,925.00         2/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       1,948,175.00         9/30/2031       267,225.00       1,685,025.00         8/15/2032       267,225.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       1,950,550.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
8/15/2027       389,775.00       389,775.00       1,953,175.00         9/30/2027       1,953,175.00       1,953,175.00       1,953,175.00         2/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         9/30/2028       1,949,550.00       1,624,775.00         8/15/2029       328,150.00       328,150.00         9/30/2029       1,952,925.00         2/15/2030       1,325,000       5.000%         8/15/2030       295,025.00       1,653,150.00         8/15/2031       295,025.00       295,025.00         8/15/2031       267,225.00       1,685,025.00         8/15/2032       238,325.00       267,225.00         8/15/2032       238,325.00       238,325.00         9/30/2032       1,950,550.00         2/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
9/30/2027       1,953,175.00         2/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         9/30/2028       1,949,550.00       1,949,550.00         2/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2029       328,150.00       328,150.00       1,952,925.00         9/30/2029       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       1,948,175.00         8/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         8/15/2032       238,325.00       238,325.00       238,325.00         9/30/2032       238,325.00       238,325.00       1,950,550.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
2/15/2028       1,200,000       5.000%       389,775.00       1,589,775.00         8/15/2028       359,775.00       359,775.00       1,949,550.00         9/30/2028       1,949,550.00       1,949,550.00         2/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2029       328,150.00       328,150.00       1,952,925.00         9/30/2029       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       295,025.00         9/30/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         8/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       238,325.00         9/30/2032       1,950,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
8/15/2028       359,775.00       359,775.00       1,949,550.00         9/30/2028       1,949,550.00       1,949,550.00       1,949,550.00         2/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00       1,952,925.00         8/15/2029       328,150.00       328,150.00       1,952,925.00       1,952,925.00         2/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00       1,948,175.00         8/15/2031       295,025.00       295,025.00       1,948,175.00       267,225.00       267,225.00       1,948,175.00         8/15/2031       267,225.00       267,225.00       1,952,250.00       1,952,250.00         8/15/2032       238,325.00       238,325.00       1,950,550.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
9/30/2028       1,949,550.00         2/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2029       328,150.00       328,150.00       1,952,925.00         9/30/2029       1,952,925.00       1,952,925.00         2/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       1,948,175.00         9/30/2031       267,225.00       1,685,025.00       1,948,175.00         8/15/2032       267,225.00       267,225.00       1,952,250.00         8/15/2032       238,325.00       238,325.00       1,950,550.00         8/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
2/15/2029       1,265,000       5.000%       359,775.00       1,624,775.00         8/15/2029       328,150.00       328,150.00       1,952,925.00         9/30/2029       1,952,925.00       1,952,925.00         2/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         9/30/2031       1,952,250.00       238,325.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       1,950,550.00         9/30/2032       22/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
8/15/2029       328,150.00       328,150.00       1,952,925.00         9/30/2029       1,952,925.00       1,952,925.00       1,952,925.00         2/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00       1,948,175.00         8/15/2030       295,025.00       295,025.00       1,948,175.00       1,948,175.00       2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00       1,948,175.00       267,225.00       267,225.00       267,225.00       1,952,250.00       2/15/2032       1,952,250.00       238,325.00       238,325.00       238,325.00       1,950,550.00       2/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00       1,950,550.00       8/15/2033       215,825.00       215,825.00       1,954,150.00
9/30/2029       1,952,925.00         2/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       295,025.00         9/30/2030       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       267,225.00         9/30/2031       1,952,250.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       238,325.00         9/30/2032       1,950,550.00         2/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
2/15/2030       1,325,000       5.000%       328,150.00       1,653,150.00         8/15/2030       295,025.00       295,025.00       1,948,175.00         9/30/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         9/30/2031       267,225.00       1,712,225.00         2/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       238,325.00         9/30/2032       1,950,550.00         2/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
8/15/2030       295,025.00       295,025.00         9/30/2030       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         9/30/2031       1,952,250.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       238,325.00         9/30/2032       1,950,550.00         2/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
9/30/2030       1,948,175.00         2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         9/30/2031       1,952,250.00       1,952,250.00         2/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       238,325.00         9/30/2032       1,950,550.00         2/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
2/15/2031       1,390,000       4.000%       295,025.00       1,685,025.00         8/15/2031       267,225.00       267,225.00       1,952,250.00         9/30/2031       1,952,250.00       1,952,250.00         2/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       238,325.00         9/30/2032       1,950,550.00         2/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
8/15/2031       267,225.00       267,225.00         9/30/2031       1,952,250.00         2/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       238,325.00         9/30/2032       1,950,550.00         2/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
9/30/2031       1,952,250.00         2/15/2032       1,445,000       4.000%       267,225.00       1,712,225.00         8/15/2032       238,325.00       238,325.00       238,325.00         9/30/2032       1,950,550.00         2/15/2033       1,500,000       3.000%       238,325.00       1,738,325.00         8/15/2033       215,825.00       215,825.00       1,954,150.00
2/15/2032     1,445,000     4.000%     267,225.00     1,712,225.00       8/15/2032     238,325.00     238,325.00     1,950,550.00       9/30/2032     1,500,000     3.000%     238,325.00     1,738,325.00       8/15/2033     215,825.00     215,825.00     1,954,150.00
2/15/2032     1,445,000     4.000%     267,225.00     1,712,225.00       8/15/2032     238,325.00     238,325.00     1,950,550.00       9/30/2032     1,500,000     3.000%     238,325.00     1,738,325.00       8/15/2033     215,825.00     215,825.00     1,954,150.00
8/15/2032       238,325.00       238,325.00       1,950,550.00         9/30/2032       1,950,550.00       228,325.00       1,738,325.00       1,950,550.00         8/15/2033       215,825.00       215,825.00       1,954,150.00         9/30/2033       1,954,150.00       1,954,150.00
9/30/2032     1,950,550.00       2/15/2033     1,500,000     3.000%     238,325.00     1,738,325.00       8/15/2033     215,825.00     215,825.00       9/30/2033     1,954,150.00
2/15/2033     1,500,000     3.000%     238,325.00     1,738,325.00       8/15/2033     215,825.00     215,825.00       9/30/2033     1,954,150.00
8/15/2033     215,825.00     215,825.00       9/30/2033     1,954,150.00
9/30/2033 1,954,150.00
8/15/2034 192,650.00 192,650.00
9/30/2034 1,953,475.00
2/15/2035 1,590,000 3.000% 192,650.00 1,782,650.00
9/30/2035 1,951,450.00
2/15/2036 1,640,000 3.000% 168,800.00 1,808,800.00 8/15/2026 144,200.00 144,200.00
8/15/2036 144,200.00 144,200.00
9/30/2036 1,953,000.00
2/15/2037 1,695,000 4.000% 144,200.00 1,839,200.00
8/15/2037 110,300.00 110,300.00
9/30/2037 1,949,500.00
2/15/2038 1,765,000 4.000% 110,300.00 1,875,300.00
8/15/2038 75,000.00 75,000.00
9/30/2038 1,950,300.00
2/15/2039 1,840,000 4.000% 75,000.00 1,915,000.00
8/15/2039 38,200.00 38,200.00
9/30/2039 1,953,200.00
2/15/2040 1,910,000 4.000% 38,200.00 1,948,200.00
9/30/2040 1,948,200.00

#### City of DeSoto, Texas

#### Combination Tax & Revenue Certificates of Obligation, Series 2019 Callable on 2/15/2029 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2022		3.000%	154,925		Bervice
	180,000	3.00076		334,925	
8/15/2022			152,225	152,225	407.150
9/30/2022	100.000	2.0000/	150.005	2.42.225	487,150
2/15/2023	190,000	3.000%	152,225	342,225	
8/15/2023			149,375	149,375	401.600
9/30/2023	40.5000				491,600
2/15/2024	195,000	4.000%	149,375	344,375	
8/15/2024			145,475	145,475	
9/30/2024					489,850
2/15/2025	200,000	4.000%	145,475	345,475	
8/15/2025			141,475	141,475	
9/30/2025					486,950
2/15/2026	445,000	4.000%	141,475	586,475	
8/15/2026			132,575	132,575	
9/30/2026					719,050
2/15/2027	465,000	4.000%	132,575	597,575	
8/15/2027			123,275	123,275	
9/30/2027					720,850
2/15/2028	485,000	4.000%	123,275	608,275	
8/15/2028			113,575	113,575	
9/30/2028					721,850
2/15/2029	500,000	4.000%	113,575	613,575	
8/15/2029			103,575	103,575	
9/30/2029					717,150
2/15/2030	520,000	4.000%	103,575	623,575	
8/15/2030			93,175	93,175	
9/30/2030					716,750
2/15/2031	545,000	4.000%	93,175	638,175	
8/15/2031			82,275	82,275	
9/30/2031					720,450
2/15/2032	565,000	4.000%	82,275	647,275	
8/15/2032			70,975	70,975	
9/30/2032					718,250
2/15/2033	590,000	4.000%	70,975	660,975	
8/15/2033			59,175	59,175	
9/30/2033					720,150
2/15/2034	610,000	3.000%	59,175	669,175	,
8/15/2034	,		50,025	50,025	
9/30/2034					719,200
2/15/2035	625,000	3.000%	50,025	675,025	7-2,-44
8/15/2035	025,000	2100070	40,650	40,650	
9/30/2035			,	,	715,675
2/15/2036	645,000	3.000%	40,650	685,650	710,070
8/15/2036	015,000	3.00070	30,975	30,975	
9/30/2036			30,773	30,773	716,625
2/15/2037	670,000	3.000%	30,975	700,975	710,023
8/15/2037	070,000	5.00070	20,925	20,925	
			40,743	20,723	721 000
9/30/2037	600 000	2 0000/	20.025	710 025	721,900
2/15/2038	690,000	3.000%	20,925	710,925	
8/15/2038			10,575	10,575	701 500
9/30/2038	705.000	2.0000/	10.575	715 575	721,500
2/15/2039	705,000	3.000%	10,575	715,575	715 55-
9/30/2039	0.025.000		2.105.525	10.000.505	715,575
	8,825,000		3,195,525	12,020,525	12,020,525

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					Annua
eriod	Daine in al	Carrie	Turkssons	Debt	Debt
Inding	Principal	Coupon	Interest	Service	Service
2/15/2022			74,700	74,700	
8/15/2022			74,700	74,700	
9/30/2022					149,400
2/15/2023			74,700	74,700	
8/15/2023			74,700	74,700	
9/30/2023					149,400
2/15/2024			74,700	74,700	
8/15/2024			74,700	74,700	
9/30/2024					149,400
2/15/2025			74,700	74,700	
8/15/2025			74,700	74,700	
9/30/2025					149,400
2/15/2026	235,000	4.000%	74,700	309,700	
8/15/2026			70,000	70,000	
9/30/2026					379,700
2/15/2027	245,000	4.000%	70,000	315,000	
8/15/2027			65,100	65,100	
9/30/2027					380,100
2/15/2028	255,000	4.000%	65,100	320,100	
8/15/2028	,		60,000	60,000	
9/30/2028			,	,	380,100
2/15/2029	265,000	4.000%	60,000	325,000	
8/15/2029	200,000		54,700	54,700	
9/30/2029			31,700	31,700	379,70
2/15/2030	275,000	4.000%	54,700	329,700	379,700
8/15/2030	273,000	4.00076	49,200	49,200	
			49,200	49,200	279 00
9/30/2030	200,000	4.0000/	40.200	220 200	378,900
2/15/2031	290,000	4.000%	49,200	339,200	
8/15/2031			43,400	43,400	202.60
9/30/2031	200.000	4.0000/	12 100	242 400	382,60
2/15/2032	300,000	4.000%	43,400	343,400	
8/15/2032			37,400	37,400	
9/30/2032					380,80
2/15/2033	310,000	4.000%	37,400	347,400	
8/15/2033			31,200	31,200	
9/30/2033					378,60
2/15/2034	320,000	3.000%	31,200	351,200	
8/15/2034			26,400	26,400	
9/30/2034					377,60
2/15/2035	330,000	3.000%	26,400	356,400	
8/15/2035			21,450	21,450	
9/30/2035					377,850
2/15/2036	340,000	3.000%	21,450	361,450	
8/15/2036			16,350	16,350	
9/30/2036					377,80
2/15/2037	355,000	3.000%	16,350	371,350	
8/15/2037			11,025	11,025	
9/30/2037			, <del>-</del>	,	382,37
2/15/2038	365,000	3.000%	11,025	376,025	2.52,27.
8/15/2038	505,000	5.00070	5,550	5,550	
9/30/2038			2,230	2,230	201 57
	270.000	2 0000/	5 550	275 550	381,57
2/15/2039	370,000	3.000%	5,550	375,550	375,550
9/30/2039					

#### City of DeSoto, Texas

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

Period Ending	Principal	Coupon	2/15/2029 @ Pa	Debt Service	Annual Debt Service
2/15/2022	180,000	3.000%	80,225.00	260,225.00	
8/15/2022	100,000	3.00070	77,525.00	77,525.00	
9/30/2022			,	,	337,750.00
2/15/2023	190,000	3.000%	77,525.00	267,525.00	557,750.00
8/15/2023	1,0,000	3.00070	74,675.00	74,675.00	
9/30/2023			71,075.00	71,075.00	342,200.00
2/15/2024	195,000	4.000%	74,675.00	269,675.00	312,200.00
8/15/2024	175,000	1.00070	70,775.00	70,775.00	
9/30/2024			70,775.00	70,775.00	340,450.00
2/15/2025	200,000	4.000%	70,775.00	270,775.00	2 10, 12 0100
8/15/2025	200,000		66,775.00	66,775.00	
9/30/2025			00,775.00	00,775.00	337,550.00
2/15/2026	210,000	4.000%	66,775.00	276,775.00	227,220.00
8/15/2026	210,000	1.00070	62,575.00	62,575.00	
9/30/2026			02,575.00	02,575.00	339,350.00
2/15/2027	220,000	4.000%	62,575.00	282,575.00	337,330.00
8/15/2027	220,000	4.00070	58,175.00	58,175.00	
9/30/2027			36,173.00	36,173.00	340,750.00
2/15/2028	230,000	4.000%	58,175.00	288,175.00	340,730.00
8/15/2028	230,000	4.00070	53,575.00	53,575.00	
9/30/2028			33,373.00	33,373.00	341,750.00
2/15/2029	235,000	4.000%	53,575.00	288,575.00	341,730.00
8/15/2029	233,000	4.00070	48,875.00	48,875.00	
9/30/2029			40,073.00	40,073.00	337,450.00
2/15/2030	245,000	4.000%	48,875.00	293,875.00	337,430.00
8/15/2030	243,000	4.00070	43,975.00	43,975.00	
9/30/2030			43,973.00	43,973.00	337,850.00
2/15/2031	255,000	4.000%	43,975.00	298,975.00	337,830.00
8/15/2031	233,000	4.00076	38,875.00	38,875.00	
9/30/2031			36,673.00	36,673.00	337,850.00
2/15/2032	265,000	4.000%	38,875.00	303,875.00	337,830.00
8/15/2032	203,000	4.00070	33,575.00	33,575.00	
9/30/2032			33,373.00	33,373.00	337,450.00
2/15/2033	280,000	4.000%	33,575.00	313,575.00	337,430.00
8/15/2033	280,000	4.00070	27,975.00	27,975.00	
9/30/2033			27,773.00	21,713.00	341,550.00
2/15/2034	290,000	3.000%	27,975.00	317,975.00	341,330.00
8/15/2034	290,000	3.00070	23,625.00	23,625.00	
9/30/2034			23,023.00	23,023.00	341,600.00
2/15/2035	295,000	3.000%	23,625.00	318,625.00	341,000.00
8/15/2035	293,000	3.00070	19,200.00	19,200.00	
9/30/2035			19,200.00	19,200.00	337,825.00
2/15/2036	305,000	3.000%	19,200.00	324,200.00	337,623.00
8/15/2036	303,000	3.00070	14,625.00	14,625.00	
9/30/2036			14,023.00	14,023.00	338,825.00
2/15/2037	315,000	3.000%	14,625.00	329,625.00	330,023.00
8/15/2037	313,000	3.00070	9,900.00	9,900.00	
9/30/2037			7,700.00	7,700.00	339,525.00
2/15/2038	325,000	3.000%	9,900.00	334,900.00	557,525.00
8/15/2038	323,000	5.50070	5,025.00	5,025.00	
9/30/2038			5,025.00	5,025.00	339,925.00
2/15/2039	335,000	3.000%	5,025.00	340,025.00	557,725.00
9/30/2039	555,000	5.000/0	5,025.00	570,025.00	340,025.00
2.50.2057	4,570,000		1,539,675.00	6,109,675.00	6,109,675.00
	.,570,000		1,007,070.00	5,207,075.00	5,207,075.00

## Combination Tax & Revenue Certificates of Obligation, Series 2017 Callable on 2/15/2027 @ par

Period				Debt	Annual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	105,000	2.000%	70,275	175,275	
8/15/2022			69,225	69,225	
9/30/2022			•		244,500
2/15/2023	200,000	2.000%	69,225	269,225	
8/15/2023			67,225	67,225	
9/30/2023					336,450
2/15/2024	205,000	2.000%	67,225	272,225	
8/15/2024			65,175	65,175	
9/30/2024					337,400
2/15/2025	205,000	3.000%	65,175	270,175	
8/15/2025			62,100	62,100	
9/30/2025					332,275
2/15/2026	215,000	3.000%	62,100	277,100	
8/15/2026			58,875	58,875	
9/30/2026			,		335,975
2/15/2027	225,000	3.000%	58,875	283,875	,
8/15/2027	.,		55,500	55,500	
9/30/2027			,	,	339,375
2/15/2028	230,000	4.000%	55,500	285,500	Í
8/15/2028	,		50,900	50,900	
9/30/2028			,	,	336,400
2/15/2029	240,000	4.000%	50,900	290,900	ĺ
8/15/2029	,		46,100	46,100	
9/30/2029			ĺ		337,000
2/15/2030	250,000	4.000%	46,100	296,100	
8/15/2030			41,100	41,100	
9/30/2030					337,200
2/15/2031	255,000	4.000%	41,100	296,100	
8/15/2031			36,000	36,000	
9/30/2031					332,100
2/15/2032	270,000	4.000%	36,000	306,000	
8/15/2032			30,600	30,600	
9/30/2032					336,600
2/15/2033	280,000	4.000%	30,600	310,600	
8/15/2033			25,000	25,000	
9/30/2033					335,600
2/15/2034	295,000	4.000%	25,000	320,000	
8/15/2034			19,100	19,100	
9/30/2034					339,100
2/15/2035	305,000	4.000%	19,100	324,100	
8/15/2035			13,000	13,000	
9/30/2035			, .		337,100
2/15/2036	320,000	4.000%	13,000	333,000	
8/15/2036			6,600	6,600	
9/30/2036			, .		339,600
2/15/2037	330,000	4.000%	6,600	336,600	
9/30/2037	,		,	,	336,600
	3,930,000		1,363,275	5,293,275	5,293,275
	3,930,000		1,363,275	5,293,275	5,293,275

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

Annual Debt Service	Debt Service	Interest	Coupon	Principal	Period Ending
	121,025	56,025	2.000%	65,000	2/15/2022
	55,375	55,375	2.00070	02,000	8/15/2022
176,400	22,272	20,070			9/30/2022
170,100	215,375	55,375	2.000%	160,000	2/15/2023
	53,775	53,775		,	8/15/2023
269,150	23,772	55,775			9/30/2023
20,,100	218,775	53,775	2.000%	165,000	2/15/2024
	52,125	52,125	2.00070	102,000	8/15/2024
270,900	02,120	02,120			9/30/2024
_, ,,,,,,,	217,125	52,125	3.000%	165,000	2/15/2025
	49,650	49,650	2100070	102,000	8/15/2025
266,775	17,020	15,050			9/30/2025
200,773	219,650	49,650	3.000%	170,000	2/15/2026
	47,100	47,100	3.00070	170,000	8/15/2026
266,750	47,100	47,100			9/30/2026
200,730	227,100	47,100	3.000%	180,000	2/15/2027
	44,400	44,400	3.00070	100,000	8/15/2027
271,500	44,400	77,700			9/30/2027
2/1,300	229,400	44,400	4.000%	185,000	2/15/2028
	40,700	40,700	4.00070	165,000	8/15/2028
270,100	40,700	40,700			9/30/2028
270,100	230,700	40,700	4.000%	190,000	2/15/2029
	36,900	36,900	4.00076	190,000	8/15/2029
267.600	30,900	30,900			9/30/2029
267,600	226,000	26,000	4.000%	200.000	2/15/2030
	236,900	36,900	4.000%	200,000	
260,000	32,900	32,900			8/15/2030
269,800	227.000	22.000	4.0000/	205 000	9/30/2030
	237,900	32,900	4.000%	205,000	2/15/2031
266 700	28,800	28,800			8/15/2031
266,700	242.800	20.000	4.0000/	215 000	9/30/2031
	243,800	28,800	4.000%	215,000	2/15/2032
260.200	24,500	24,500			8/15/2032
268,300	240.500	24.500	4.0000/	225 000	9/30/2032
	249,500	24,500	4.000%	225,000	2/15/2033
260.500	20,000	20,000			8/15/2033
269,500		• • • • • •			9/30/2033
	255,000	20,000	4.000%	235,000	2/15/2034
	15,300	15,300			8/15/2034
270,300					9/30/2034
	260,300	15,300	4.000%	245,000	2/15/2035
	10,400	10,400			8/15/2035
270,700					9/30/2035
	265,400	10,400	4.000%	255,000	2/15/2036
	5,300	5,300			8/15/2036
270,700					9/30/2036
	270,300	5,300	4.000%	265,000	2/15/2037
270,300					9/30/2037
4,393,175	4,393,175	1,203,175		3,190,000	

#### Bond Debt Service City of DeSoto, Texas

Period					Annual Debt
Ending	Principal	Coupon	Interest	Debt Service	Service
2/15/2022	40,000	2.000%	14,250	54,250	
8/15/2022			13,850	13,850	
9/30/2022					68,100
2/15/2023	40,000	2.000%	13,850	53,850	
8/15/2023			13,450	13,450	
9/30/2023					67,300
2/15/2024	40,000	2.000%	13,450	53,450	
8/15/2024			13,050	13,050	
9/30/2024					66,500
2/15/2025	40,000	3.000%	13,050	53,050	
8/15/2025			12,450	12,450	
9/30/2025					65,500
2/15/2026	45,000	3.000%	12,450	57,450	
8/15/2026			11,775	11,775	
9/30/2026					69,225
2/15/2027	45,000	3.000%	11,775	56,775	
8/15/2027			11,100	11,100	
9/30/2027					67,875
2/15/2028	45,000	4.000%	11,100	56,100	
8/15/2028			10,200	10,200	
9/30/2028			•	ŕ	66,300
2/15/2029	50,000	4.000%	10,200	60,200	
8/15/2029			9,200	9,200	
9/30/2029			-,	-,	69,400
2/15/2030	50,000	4.000%	9,200	59,200	05,100
8/15/2030	20,000	1.00070	8,200	8,200	
9/30/2030			0,200	3,200	67,400
2/15/2031	50,000	4.000%	8,200	58,200	07,100
8/15/2031	20,000	1.00070	7,200	7,200	
9/30/2031			7,200	7,200	65,400
2/15/2032	55,000	4.000%	7,200	62,200	05,400
8/15/2032	33,000	4.00070	6,100	6,100	
9/30/2032			0,100	0,100	68,300
	55,000	4.0000/	6 100	61 100	08,300
2/15/2033	55,000	4.000%	6,100	61,100	
8/15/2033			5,000	5,000	(( 100
9/30/2033	(0.000	4.0000/	5.000	65.000	66,100
2/15/2034	60,000	4.000%	5,000	65,000	
8/15/2034			3,800	3,800	60.000
9/30/2034					68,800
2/15/2035	60,000	4.000%	3,800	63,800	
8/15/2035			2,600	2,600	
9/30/2035					66,400
2/15/2036	65,000	4.000%	2,600	67,600	
8/15/2036			1,300	1,300	
9/30/2036					68,900
2/15/2037	65,000	4.000%	1,300	66,300	
9/30/2037					66,300
	805,000		272,800	1,077,800	1,077,800

#### Bond Debt Service

#### City of DeSoto, Texas

## Combination Tax & Revenue Certificates of Obligation, Series 2016 Callable on 2/15/2026 @ Par

Period	D : . 1	C.	Ŧ.,		Annual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	45,000	4.000%	11,650.00	56,650.00	
8/15/2022			10,750.00	10,750.00	
9/30/2022					67,400.00
2/15/2023	45,000	4.000%	10,750.00	55,750.00	
8/15/2023			9,850.00	9,850.00	
9/30/2023					65,600.00
2/15/2024	45,000	3.000%	9,850.00	54,850.00	
8/15/2024			9,175.00	9,175.00	
9/30/2024					64,025.00
2/15/2025	45,000	3.000%	9,175.00	54,175.00	
8/15/2025			8,500.00	8,500.00	
9/30/2025					62,675.00
2/15/2026	50,000	3.000%	8,500.00	58,500.00	
8/15/2026	,		7,750.00	7,750.00	
9/30/2026			,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	66,250.00
2/15/2027	50,000	2.500%	7,750.00	57,750.00	00,230.00
8/15/2027	30,000	2.30070	7,125.00	7,125.00	
9/30/2027			7,123.00	7,123.00	64,875.00
2/15/2028	50,000	2.500%	7 125 00	57 125 00	04,873.00
	50,000	2.300%	7,125.00	57,125.00	
8/15/2028			6,500.00	6,500.00	(2.(25.00
9/30/2028		/			63,625.00
2/15/2029	50,000	2.500%	6,500.00	56,500.00	
8/15/2029			5,875.00	5,875.00	
9/30/2029					62,375.00
2/15/2030	55,000	2.500%	5,875.00	60,875.00	
8/15/2030			5,187.50	5,187.50	
9/30/2030					66,062.50
2/15/2031	55,000	2.500%	5,187.50	60,187.50	
8/15/2031			4,500.00	4,500.00	
9/30/2031					64,687.50
2/15/2032	55,000	3.000%	4,500.00	59,500.00	
8/15/2032			3,675.00	3,675.00	
9/30/2032					63,175.00
2/15/2033	60,000	3.000%	3,675.00	63,675.00	
8/15/2033			2,775.00	2,775.00	
9/30/2033			,	,	66,450.00
2/15/2034	60,000	3.000%	2,775.00	62,775.00	,
8/15/2034	20,000	2.00070	1,875.00	1,875.00	
9/30/2034			1,075.00	1,075.00	64,650.00
2/15/2035	60,000	3.000%	1,875.00	61,875.00	01,000.00
	00,000	3.00070	975.00	975.00	
8/15/2035			7/3.00	913.00	62 950 00
9/30/2035	(5,000	2.0000/	075.00	(E 075 00	62,850.00
2/15/2036	65,000	3.000%	975.00	65,975.00	65.055.00
9/30/2036	700.000		100 (55 00	070 (77.00	65,975.00
	790,000		180,675.00	970,675.00	970,675.00

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

Annual Debt		_	_		Period
Service	Debt Service	Interest	Coupon	Principal	Ending
	56,650.00	11,650.00	4.000%	45,000	2/15/2022
	10,750.00	10,750.00			8/15/2022
67,400.00					9/30/2022
	55,750.00	10,750.00	4.000%	45,000	2/15/2023
	9,850.00	9,850.00			8/15/2023
65,600.00					9/30/2023
	54,850.00	9,850.00	3.000%	45,000	2/15/2024
	9,175.00	9,175.00			8/15/2024
64,025.00					9/30/2024
	54,175.00	9,175.00	3.000%	45,000	2/15/2025
	8,500.00	8,500.00			8/15/2025
62,675.00					9/30/2025
,	58,500.00	8,500.00	3.000%	50,000	2/15/2026
	7,750.00	7,750.00		,	8/15/2026
66,250.00	,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			9/30/2026
**,=*****	57,750.00	7,750.00	2.500%	50,000	2/15/2027
	7,125.00	7,125.00	2.50070	20,000	8/15/2027
64,875.00	7,123.00	7,123.00			9/30/2027
01,075.00	57,125.00	7,125.00	2.500%	50,000	2/15/2028
	6,500.00	6,500.00	2.30070	30,000	8/15/2028
63,625.00	0,500.00	0,300.00			9/30/2028
03,023.00	56,500.00	6,500.00	2.500%	50,000	2/15/2029
	5,875.00	5,875.00	2.30070	30,000	8/15/2029
(2 275 00	3,873.00	3,873.00			
62,375.00	(0.975.00	£ 97£ 00	2.5000/	<i>55</i> ,000	9/30/2029
	60,875.00	5,875.00	2.500%	55,000	2/15/2030
(( 0(2 50	5,187.50	5,187.50			8/15/2030
66,062.50	60 10 <b>7 5</b> 0		2.5000/		9/30/2030
	60,187.50	5,187.50	2.500%	55,000	2/15/2031
	4,500.00	4,500.00			8/15/2031
64,687.50					9/30/2031
	59,500.00	4,500.00	3.000%	55,000	2/15/2032
	3,675.00	3,675.00			8/15/2032
63,175.00					9/30/2032
	63,675.00	3,675.00	3.000%	60,000	2/15/2033
	2,775.00	2,775.00			8/15/2033
66,450.00					9/30/2033
	62,775.00	2,775.00	3.000%	60,000	2/15/2034
	1,875.00	1,875.00			8/15/2034
64,650.00					9/30/2034
	61,875.00	1,875.00	3.000%	60,000	2/15/2035
	975.00	975.00			8/15/2035
62,850.00					9/30/2035
	65,975.00	975.00	3.000%	65,000	2/15/2036
65,975.00					9/30/2036
970,675.00	970,675.00	180,675.00		790,000.00	

Bond Debt Service
City of DeSoto, Texas
Combination Tax and Revenue Certificates of Obligation, Series 2015
Callable on 2/15/2025 @ par

Period					Annual Debt
Ending	Principal	Coupon	Interest	Debt Service	Service
2/15/2022	150,000	3.500%	25,400.00	175,400.00	
8/15/2022			22,775.00	22,775.00	
9/30/2022					198,175.00
2/15/2023	160,000	3.500%	22,775.00	182,775.00	
8/15/2023			19,975.00	19,975.00	
9/30/2023					202,750.00
2/15/2024	165,000	3.500%	19,975.00	184,975.00	
8/15/2024			17,087.50	17,087.50	
9/30/2024					202,062.50
2/15/2025	175,000	3.500%	17,087.50	192,087.50	
8/15/2025			14,025.00	14,025.00	
9/30/2025					206,112.50
2/15/2026	175,000	3.000%	14,025.00	189,025.00	
8/15/2026			11,400.00	11,400.00	
9/30/2026					200,425.00
2/15/2027	185,000	3.000%	11,400.00	196,400.00	
8/15/2027			8,625.00	8,625.00	
9/30/2027					205,025.00
2/15/2028	185,000	3.000%	8,625.00	193,625.00	
8/15/2028			5,850.00	5,850.00	
9/30/2028					199,475.00
2/15/2029	190,000	3.000%	5,850.00	195,850.00	
8/15/2029			3,000.00	3,000.00	
9/30/2029					198,850.00
2/15/2030	200,000	3.000%	3,000.00	203,000.00	
9/30/2030					203,000.00
_	1,585,000	_	230,875.00	1,815,875.00	1,815,875.00

#### 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
2/15/2022	240,000	4.000%	41,793.75	281,793.75	
8/15/2022			36,993.75	36,993.75	
9/30/2022					318,787.50
2/15/2023	250,000	4.000%	36,993.75	286,993.75	
8/15/2023			31,993.75	31,993.75	
9/30/2023					318,987.50
2/15/2024	260,000	4.000%	31,993.75	291,993.75	
8/15/2024			26,793.75	26,793.75	
9/30/2024					318,787.50
2/15/2025	275,000	4.000%	26,793.75	301,793.75	
8/15/2025			21,293.75	21,293.75	
9/30/2025					323,087.50
2/15/2026	280,000	2.500%	21,293.75	301,293.75	
8/15/2026			17,793.75	17,793.75	
9/30/2026					319,087.50
2/15/2027	285,000	2.750%	17,793.75	302,793.75	
8/15/2027			13,875.00	13,875.00	
9/30/2027					316,668.75
2/15/2028	300,000	3.000%	13,875.00	313,875.00	
8/15/2028			9,375.00	9,375.00	
9/30/2028					323,250.00
2/15/2029	305,000	3.000%	9,375.00	314,375.00	
8/15/2029			4,800.00	4,800.00	
9/30/2029					319,175.00
2/15/2030	320,000	3.000%	4,800.00	324,800.00	
9/30/2030					324,800.00
	2,515,000		367,631.25	2,882,631.25	2,882,631.25

#### Bond Debt Service

#### City of DeSoto, Texas

## Combination Tax & Revenue Certificates of Obligation, Series 2013 Callable on 2/15/2023 @ par

Period				Debt A	nnual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	180,000	3.000%	5,475	185,475	
8/15/2022			2,775	2,775	
9/30/2022					188,250
2/15/2023	185,000	3.000%	2,775	187,775	
9/30/2023					187,775
	365,000		11,025	376,025	376,025

Bond Debt Service City of DeSoto, Texas

#### Combination Tax & Revenue Certificates of Obligation, Series 2013 (W&S)

Callable on 2/15/2023 @ par

	ır	15/2023 @ pa	allable on 2/	Ca	<b>5</b>
Annual Debt Service	Debt Service	Interest	Coupon	Principal	Period Ending
	222,162.50	42,162.50	3.000%	180,000	2/15/2022
	39,462.50	39,462.50			8/15/2022
261,625.00					9/30/2022
	224,462.50	39,462.50	3.000%	185,000	2/15/2023
	36,687.50	36,687.50			8/15/2023
261,150.00					9/30/2023
	226,687.50	36,687.50	3.000%	190,000	2/15/2024
	33,837.50	33,837.50			8/15/2024
260,525.00					9/30/2024
	228,837.50	33,837.50	3.000%	195,000	2/15/2025
	30,912.50	30,912.50			8/15/2025
259,750.00					9/30/2025
	230,912.50	30,912.50	3.000%	200,000	2/15/2026
	27,912.50	27,912.50			8/15/2026
258,825.00					9/30/2026
	237,912.50	27,912.50	3.000%	210,000	2/15/2027
	24,762.50	24,762.50			8/15/2027
262,675.00					9/30/2027
	239,762.50	24,762.50	3.500%	215,000	2/15/2028
	21,000.00	21,000.00			8/15/2028
260,762.50					9/30/2028
	246,000.00	21,000.00	3.500%	225,000	2/15/2029
	17,062.50	17,062.50			8/15/2029
263,062.50					9/30/2029
	247,062.50	17,062.50	3.500%	230,000	2/15/2030
	13,037.50	13,037.50			8/15/2030
260,100.00					9/30/2030
	253,037.50	13,037.50	3.500%	240,000	2/15/2031
	8,837.50	8,837.50			8/15/2031
261,875.00					9/30/2031
	258,837.50	8,837.50	3.500%	250,000	2/15/2032
	4,462.50	4,462.50			8/15/2032
263,300.00					9/30/2032
	259,462.50	4,462.50	3.500%	255,000	2/15/2033
259,462.50					9/30/2033
3,133,112.50	3,133,112.50	558,112.50		2,575,000	

# DESOTO PARK DEVELOPMENT CORPORATION

## SALES TAX

## BONDS

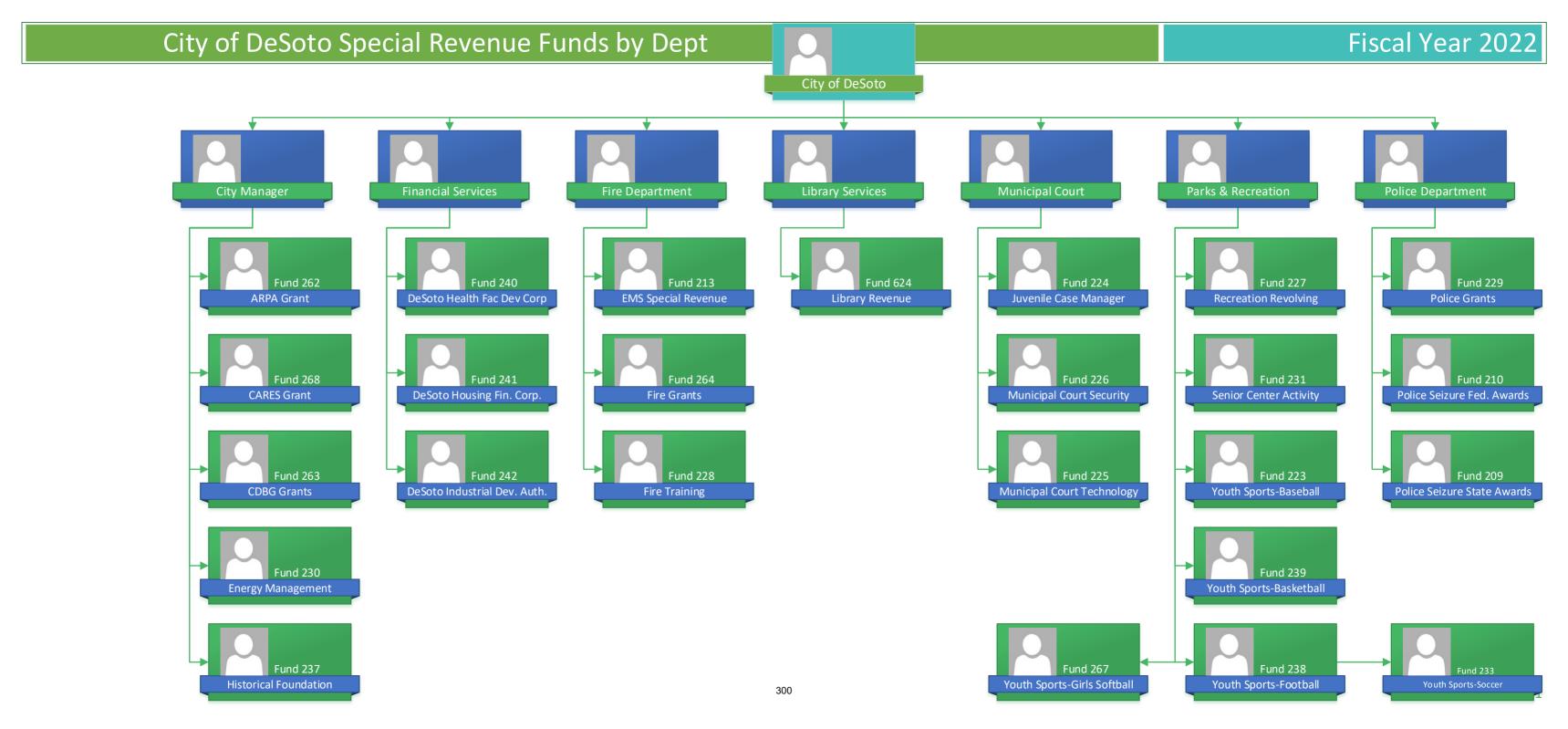
#### Bond Debt Service

#### City of DeSoto, Texas

## General Obligation Refunding Bonds, Series 2012 (DPDC Portion) Non Callable

Period				Debt A	nnual Debt
Ending	Principal	Coupon	Interest	Service	Service
2/15/2022	115,000	5.000%	2,875	117,875	
9/30/2022					117,875
	225,000		11,375	236,375	236,375





<u>FUND</u>

#### POLICE DEPT.-STATE SEIZED FUND

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LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$1,624	\$804	\$804	\$2,654	\$1,504				
REVENUES									
INTEREST	\$50	\$50	\$50	\$50	\$50				
MISCELLANEOUS	\$0	\$1,000	\$4,000	\$4,000	\$4,000				
TOTAL REVENUES	\$50	\$1,050	\$4,050	\$4,050	\$4,050				
TOTAL AVAILABLE RESOURCES	\$1,674	\$1,854	\$4,854	\$6,704	\$5,554				
<b>EXPENDITURES</b>									
SERVICES & PROFESSIONAL FEES	\$870	\$5,200	\$2,200	\$1,200	\$1,200				
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0				
TOTAL EXPENDITURES	\$870	\$5,200	\$2,200	\$5,200	\$5,200				
FUND BALANCE - ENDING	\$804	(\$3,346)	\$2,654	\$1,504	\$354				

FUND

#### **POLICE DEPT.- FED SEIZED FUNDS**

		<b>SUMMARY</b>			
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$342,801	\$158,651	\$158,651	\$38,151	\$37,451
REVENUES					
INTERGOVERNMENTAL REVENUE	\$46,912	\$55,000	\$5,000	\$55,000	\$55,000
INTEREST	\$2,882	\$300	\$300	\$300	\$300
CONTRIBUTIONS/ MISCELLANEOUS	\$1,085	\$0	\$2,000	\$0	\$0
TOTAL REVENUES	\$50,879	\$55,300	\$7,300	\$55,300	\$55,300
TOTAL AVAILABLE RESOURCES	\$393,680	\$213,951	\$165,951	\$93,451	\$92,751
EXPENDITURES					
PERSONNEL	\$15,993	\$0	\$0	\$0	\$0
SUPPLIES	\$129,403	\$75,000	\$50,000	\$10,000	\$10,000
SERVICES & PROFESSIONAL FEES	\$89,633	\$125,300	\$77,800	\$46,000	\$46,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$235,029	\$200,300	\$127,800	\$56,000	\$56,000
FUND BALANCE - ENDING	\$158,651	\$13,651	\$38,151	\$37,451	\$36,751

<u>FUND</u>

#### **EMS/FIRE SPECIAL REVENUE FUND**

SU	M	M	Δ	RY
30	IV	IVI	_	

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$20,694	\$25,255	\$25,255	\$28,955	\$32,655			
REVENUES								
INTEREST	\$138	\$200	\$200	\$200	\$200			
INTERGOVERNMENTAL REVENUE	\$4,423	\$5,000	\$5,000	\$5,000	\$5,000			
TOTAL REVENUES	\$4,561	\$5,200	\$5,200	\$5,200	\$5,200			
TOTAL AVAILABLE RESOURCES	\$25,255	\$30,455	\$30,455	\$34,155	\$37,855			
EXPENDITURES								
SUPPLIES	\$0	\$1,500	\$1,500	\$1,500	\$1,500			
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0			
TOTAL EXPENDITURES	\$0	\$1,500	\$1,500	\$1,500	\$1,500			
FUND BALANCE - ENDING	\$25,255	\$28,955	\$28,955	\$32,655	\$36,355			

<u>FUND</u>

#### YOUTH SPORTS ASSOC-BASEBALL

223

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$4,000	4,000	\$4,000	\$4,000	\$2,000
REVENUES					
CHARGES FOR SERVICES	\$0	-	\$0	\$0	\$0
TOTAL REVENUES	\$0	-	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$4,000	4,000	\$4,000	\$4,000	\$2,000
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$0	2,000	\$0	\$2,000	\$0
TOTAL EXPENDITURES	\$0	2,000	\$0	\$2,000	\$0
FUND BALANCE-ENDING	\$4,000	2,000	\$4,000	\$2,000	\$2,000

<u>FUND</u>

#### JUVENILE CASE MANAGER FUND

SUMMARY							
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023		
FUND BALANCE-BEGINNING	\$47,951	\$51,833	\$51,833	\$51,295	\$53,212		
REVENUES							
FINES & FORFEITURE FEES	\$18,585	\$20,000	\$16,500	\$20,000	\$20,000		
INTEREST	\$230	\$100	\$100	\$100	\$100		
TOTAL REVENUES	\$48,815	\$50,100	\$56,600	\$60,100	\$60,100		
TOTAL AVAILABLE RESOURCES	\$96,766	\$101,933	\$108,433	\$111,395	\$113,312		
<u>EXPENDITURES</u>							
PERSONNEL	\$44,933	\$56,283	\$56,283	\$56,343	\$56,422		
SUPPLIES	\$0	\$885	\$550	\$885	\$885		
SERVICES & PROFESSIONAL FEES  TOTAL EXPENDITURES	\$0 <b>\$44,933</b>	\$555 <b>\$57,723</b>	\$305 <b>\$57,138</b>	\$955 <b>\$58,183</b>	\$955 <b>\$58,262</b>		
	<b>+ 1 1,000</b>	7017-2	401,200	¥00,200	¥00,202		
FUND BALANCE - ENDING	\$51,833	\$44,210	\$51,295	\$53,212	\$55,050		
PERSONNEL:							
Full Time	0	1	1	1	1		
Part Time	1	0	0	0	0		

<u>FUND</u>

#### **MUNICIPAL COURT TECHNOLOGY**

#### 225

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$102,410	\$110,064	\$110,064	\$109,124	\$109,354
REVENUES					
FINES & FORFEITURE FEES	\$14,896	\$16,000	\$16,000	\$16,000	\$16,000
INTEREST	\$714	\$200	\$200	\$200	\$200
TOTAL REVENUES	\$15,610	\$16,200	\$16,200	\$16,200	\$16,200
TOTAL AVAILABLE RESOURCES	\$118,020	\$126,264	\$126,264	\$125,324	\$125,554
EXPENDITURES					
SUPPLIES	\$4,371	\$9,900	\$10,500	\$10,500	\$10,500
SERVICES & PROFESSIONAL FEES	\$3,585	\$7,240	\$6,640	\$5,470	\$5,470
TOTAL EXPENDITURES	\$7,956	\$17,140	\$17,140	\$15,970	\$15,970
FUND BALANCE - ENDING	\$110,064	\$109,124	\$109,124	\$109,354	\$109,584

<u>FUND</u>

#### MUNICIPAL COURT SECURITY FUND

SUMMARY						
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023	
FUND BALANCE-BEGINNING	\$86,241	\$85,188	\$85,188	\$78,054	\$77,342	
REVENUES						
FINES & FORFEITURE FEES	\$13,095	\$12,000	\$12,000	\$12,000	\$12,000	
INTEREST	\$573	\$100	\$100	\$100	\$100	
TOTAL REVENUES	\$13,668	\$12,100	\$12,100	\$12,100	\$12,100	
TOTAL AVAILABLE RESOURCES	\$99,909	\$97,288	\$97,288	\$90,154	\$89,442	
EXPENDITURES						
SUPPLIES	\$894	\$3,700	\$3,350	\$450	\$3,750	
SERVICES & PROFESSIONAL FEES	\$2,627	\$4,724	\$4,684	\$2,362	\$4,899	
TRANSFER TO OTHER FUNDS	\$11,200	\$11,200	\$11,200	\$10,000	\$10,000	
TOTAL EXPENDITURES	\$14,721	\$19,624	\$19,234	\$12,812	\$18,649	
FUND BALANCE - ENDING	\$85,188	\$77,664	\$78,054	\$77,342	\$70,793	

FUND

#### **RECREATION REVOLVING FUND**

	SUMMARY						
LINE ITEMS	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY		
LINE ITEIVIS	2020	2021	2021	2022	2023		
FUND BALANCE-BEGINNING	\$203,304	\$148,704	\$148,704	\$174,909	\$144,929		
REVENUES							
RECREATION FEES	\$141,831	\$225,000	\$225,000	\$249,000	\$269,000		
GRANTS	\$0	\$0	\$0	\$0	\$0		
INTEREST	\$1,202	\$200	\$200	\$300	\$300		
MISCELLANEOUS	\$37,746	\$49,000	\$49,000	\$56,000	\$49,000		
TRANSFERS FROM OTHER FUNDS	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000		
TRANSFERS FROM OTHER FUNDS	\$0	\$20,000	\$20,000	\$0	\$25,000		
TOTAL REVENUES	\$223,779	\$337,200	\$337,200	\$348,300	\$386,300		
TOTAL AVAILABLE RESOURCES	\$427,083	\$485,904	\$485,904	\$523,209	\$531,229		
EXPENDITURES							
PERSONNEL	\$105,540	\$98,245	\$98,245	\$102,030	\$102,156		
SUPPLIES	\$2,162	\$9,000	\$4,500	\$9,000	\$9,000		
SERVICES & PROFESSIONAL FEES	\$130,155	\$209,750	\$173,250	\$202,250	\$214,250		
CAPITAL OUTLAY	\$5,522	\$30,000	\$0	\$30,000	\$30,000		
TRANSFERS TO OTHER FUNDS	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000		
TOTAL EXPENDITURES	\$278,379	\$381,995	\$310,995	\$378,280	\$390,406		
FUND BALANCE - ENDING	\$148,704	\$103,909	\$174,909	\$144,929	\$140,823		
PERSONNEL:							
Full Time	1	1	1	2	2		
Part Time	1	1	1	2	2		
Tare time	_	_	1				

FUND

#### FIRE TRAINING FUND

	SUMMARY							
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$201,621	\$209,840	\$209,840	\$167,480	\$158,627			
REVENUES								
CHARGES FOR SERVICES	\$251,428	\$248,000	\$271,000	\$249,000	\$248,000			
INTEREST	\$1,128	\$300	\$300	\$300	\$300			
MISCELLANEOUS	\$28,327	\$45,500	\$10,500	\$45,500	\$45,500			
TOTAL REVENUES	\$280,883	\$293,800	\$281,800	\$294,800	\$293,800			
TOTAL AVAILABLE RESOURCES	\$482,505	\$503,640	\$491,640	\$462,280	\$452,427			
PERSONNEL SUPPLIES SERVICES & PROFESSIONAL FEES TRANSFERS TO OTHER FUNDS	\$160,523 \$44,404 \$31,887 \$35,850	\$173,710 \$43,480 \$71,120 \$35,850	\$173,710 \$40,600 \$74,000 \$35,850	\$178,053 \$40,100 \$52,500 \$33,000	\$178,139 \$38,850 \$54,000 \$32,250			
TOTAL EXPENDITURES	\$272,664	\$324,160	\$324,160	\$303,653	\$303,239			
FUND BALANCE - ENDING	\$209,840	\$179,480	\$167,480	\$158,627	\$149,188			
PERSONNEL: Full Time Part Time	1 0	1 0	1 0	1 0	1 0			

<u>FUND</u>

#### POLICE GRANT FUND

SI	IN	IМ	ΔRY	

	SOMMAN								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$44,408	\$47,999	\$47,999	\$120,774	\$186,312				
REVENUES									
INTERGOVERNMENTAL REVENUE	\$86,449	\$78,019	\$78,019	\$78,019	\$78,019				
TRANSFERS IN	\$3,625	\$3,675	\$3,675	\$5,460	\$5,460				
TOTAL REVENUES	\$90,074	\$81,694	\$81,694	\$83,479	\$83,479				
TOTAL AVAILABLE RESOURCES	\$134,482	\$129,693	\$129,693	\$204,253	\$269,791				
PERSONNEL SUPPLIES SERVICES & PROFESSIONAL FEES TOTAL EXPENDITURES	\$79,060 \$6,463 \$960 \$86,483	\$900 \$6,944 \$3,450 <b>\$11,294</b>	\$900 \$6,519 \$1,500 <b>\$8,919</b>	\$900 \$13,391 \$3,650 <b>\$17,941</b>	\$900 \$7,246 \$3,650 \$11,796				
FUND BALANCE - ENDING	\$47,999	\$118,399	\$120,774	\$186,312	\$257,994				
PERSONNEL:									
Full Time	1	0	0	0	0				
Part Time	0	0	0	0	0				

<u>FUND</u>

#### **ENERGY MANAGEMENT FUND**

SUMMARY							
	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY		
LINE ITEMS	2020	2021	2021	2022	2023		
FUND BALANCE-BEGINNING	\$745,280	\$760,371	\$760,371	\$778,617	\$796,863		
REVENUES							
INTEREST	\$7,353	\$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		
TOTAL REVENUES	\$1,876,111	\$1,871,758	\$1,871,758	\$1,871,758	\$1,871,758		
TOTAL AVAILABLE RESOURCES	\$2,621,391	\$2,632,129	\$2,632,129	\$2,650,375	\$2,668,621		
EXPENDITURES							
SERVICES & PROFESSIONAL FEES	\$1,641,939	\$1,853,512	\$1,853,512	\$1,853,512	\$1,853,512		
CAPITAL OUTLAY	\$219,081	\$0	\$0	\$0	\$0		
TOTAL EXPENDITURES	\$1,861,020	\$1,853,512	\$1,853,512	\$1,853,512	\$1,853,512		
FUND BALANCE - ENDING	\$760,371	\$778,617	\$778,617	\$796,863	\$815,109		

FUND

#### **SENIOR CENTER**

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$31,893	\$30,523	\$30,523	\$29,298	\$27,828			
REVENUES								
CHARGES FOR SERVICES	\$2,178	\$7,200	\$1,250	\$7,200	\$7,200			
INTEREST	\$210	\$100	\$75	\$100	\$100			
MISCELLANEOUS	\$1,253	\$3,330	\$1,000	\$3,330	\$3,330			
TOTAL REVENUES	\$3,717	\$10,630	\$2,325	\$10,630	\$10,630			
TOTAL AVAILABLE RESOURCES	\$35,610	\$41,153	\$32,848	\$39,928	\$38,458			
EXPENDITURES SERVICES & PROFESSIONAL FEES	\$5,087	\$9,263	\$3,550	\$12,100	\$12,100			
TOTAL EXPENDITURES	\$5,087	\$9,263	\$3,550	\$12,100	\$12,100			
FUND BALANCE - ENDING	\$30,523	\$31,890	\$29,298	\$27,828	\$26,358			

<u>FUND</u>

#### YOUTH SPORTS ASSOC-SOCCER

233

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$2,000	\$2,000	\$2,000	\$2,000	\$1,500
REVENUES					
CHARGES FOR SERVICES	\$0	\$0	\$0	\$0	\$0
MISC REVENUE	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$2,000	\$2,000	\$2,000	\$2,000	\$1,500
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$0	\$500	\$0	\$500	\$500
TOTAL EXPENDITURES	\$0	\$500	\$0	\$500	\$500
FUND BALANCE-ENDING	\$2,000	\$1,500	\$2,000	\$1,500	\$1,000

<u>FUND</u>

#### HISTORICAL FOUNDATION

	SUMMARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$4,744	\$4,744	\$4,744	\$4,744	\$4,744				
REVENUES									
CONTRIBUTION/DONATIONS	\$0	\$0	\$0	\$0	\$0				
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				
FUND BALANCE - ENDING	\$4,744	\$4,744	\$4,744	\$4,744	\$4,744				

<u>FUND</u>

#### YOUTH SPORTS ASSOC-FOOTBALL

238

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$13,746	\$433	\$433	\$6,108	\$11,783
<u>REVENUES</u>					
CHARGES FOR SERVICES	\$60	\$59,650	\$29,825	\$29,825	\$29,825
CHARGES FOR SERVICES	\$10	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$70	\$59,650	\$29,825	\$29,825	\$29,825
TOTAL AVAILABLE RESOURCES	\$13,816	\$60,083	\$30,258	\$35,933	\$41,608
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$13,384	\$48,300	\$24,150	\$24,150	\$24,150
TOTAL EXPENDITURES	\$13,384	\$48,300	\$24,150	\$24,150	\$24,150
FUND BALANCE-ENDING	\$433	\$11,783	\$6,108	\$11,783	\$17,458

<u>FUND</u>

#### YOUTH SPORTS ASSOC-BASKETBALL

239

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$15,812	\$26,431	\$26,431	\$25,138	\$31,001
REVENUES					
CHARGES FOR SERVICES	\$44,084	\$40,585	\$0	\$40,585	\$40,585
TOTAL REVENUES	\$44,084	\$40,585	\$0	\$40,585	\$40,585
TOTAL AVAILABLE RESOURCES	\$59,896	\$67,016	\$26,431	\$65,723	\$71,586
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$33,465	\$34,722	\$1,293	\$34,722	\$34,722
TOTAL EXPENDITURES	\$33,465	\$34,722	\$1,293	\$34,722	\$34,722
FUND BALANCE-ENDING	\$26,431	\$32,294	\$25,138	\$31,001	\$36,864

<u>FUND</u>

#### **HEALTH FACILITIES DEVEL CORP**

240

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$19,077	\$19,205	\$19,205	\$19,305	\$19,405
REVENUES					
INTEREST	\$128	\$200	\$200	\$200	\$200
TOTAL REVENUES	\$128	\$200	\$200	\$200	\$200
TOTAL AVAILABLE RESOURCES	\$19,205	\$19,405	\$19,405	\$19,505	\$19,605
<u>EXPENDITURES</u>					
SUPPLIES	\$0	\$100	\$100	\$100	\$100
TOTAL EXPENDITURES	\$0	\$100	\$100	\$100	\$100
FUND BALANCE - ENDING	\$19,205	\$19,305	\$19,305	\$19,405	\$19,505

<u>FUND</u>

#### HOUSING FINANCE CORP

241

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$139,562	\$119,554	\$119,554	\$80,304	\$61,054
REVENUES					
INTEREST	\$21	\$750	\$750	\$750	\$750
TOTAL REVENUES	\$21	\$750	\$750	\$750	\$750
TOTAL AVAILABLE RESOURCES	\$139,584	\$120,304	\$120,304	\$81,054	\$61,804
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$20,000	\$40,000	\$40,000	\$20,000	\$20,000
TOTAL EXPENDITURES	\$20,030	\$40,000	\$40,000	\$20,000	\$20,000
FUND BALANCE - ENDING	\$119,554	\$80,304	\$80,304	\$61,054	\$41,804
<del>-</del>					

FUND

#### INDUSTRIAL DEVEL. AUTHORITY

242

SUMMARY									
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$30,200	\$30,408	\$30,408	\$30,508	\$30,608				
REVENUES									
INTEREST	\$208	\$350	\$350	\$350	\$350				
TOTAL REVENUES	\$208	\$350	\$350	\$350	\$350				
TOTAL AVAILABLE RESOURCES	\$30,408	\$30,758	\$30,758	\$30,858	\$30,958				
EXPENDITURES									
SUPPLIES	\$0	\$250	\$250	\$250	\$250				

\$250

\$30,508

\$250

\$30,508

\$0

\$30,408

**TOTAL EXPENDITURES** 

FUND BALANCE - ENDING

\$250

\$30,708

\$250

\$30,608

<u>FUND</u>

#### YOUTH SPORTS-GIRLS SOFTBALL

247

LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$4,625	\$4,625	\$4,625	\$4,625	\$3,625
REVENUES CHARGES FOR SERVICES	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$4,625	\$4,625	\$4,625	\$4,625	\$3,625
EXPENDITURES SERVICES & PROFESSIONAL FEES	\$0	\$1,000	\$0	\$1,000	\$1,000
TOTAL EXPENDITURES	\$0	\$1,000	\$0	\$1,000	\$1,000
FUND BALANCE-ENDING	\$4,625	\$3,625	\$4,625	\$3,625	\$2,625

FUND

#### SPECIAL REVENUE FUND -ARPA

SUMMARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$0			
REVENUES								
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$3,653,351	\$3,653,351			
INTEREST	\$0	\$0	\$0	\$0	\$0			
TOTAL REVENUES	\$0	\$0	\$0	\$3,653,351	\$3,653,351			
TOTAL AVAILABLE RESOURCES	\$0	\$0	\$0	\$3,653,351	\$3,653,351			
EXPENDITURES								
PERSONNEL	\$0	\$0	\$0	\$1,720,350	\$0			
SUPPLIES	\$0	\$0	\$0	\$0	\$0			
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$1,000,000	\$1,000,000			
CAPITAL OUTLAY	\$0	\$0	\$0	\$933,001	\$2,653,351			
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0			
TOTAL EXPENDITURES	\$0	\$0	\$0	\$3,653,351	\$3,653,351			
FUND BALANCE - ENDING	\$0	\$0	\$0	\$0	\$0			
PERSONNEL:								
Full Time	0	0	0	0	0			
PartTime	0	0	0	0	0			

<u>FUND</u>

#### **CDBG GRANT FUND**

SUMMARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$0	\$70,170	\$70,170	\$70,270	\$70,370			
REVENUES								
INTERGOVERNMENTAL REVENUE	\$480,345	\$310,782	\$310,782	\$310,782	\$310,782			
INTEREST	\$491	\$100	\$100	\$100	\$100			
TOTAL REVENUES	\$480,836	\$310,882	\$310,882	\$310,882	\$310,882			
TOTAL AVAILABLE RESOURCES	\$480,836	\$381,052	\$381,052	\$381,152	\$381,252			
<u>EXPENDITURES</u>								
SUPPLIES	\$0	\$165	\$165	\$165	\$165			
SERVICES & PROFESSIONAL FEES	\$250,751	\$310,617	\$310,617	\$310,617	\$310,617			
TRANSFERS TO OTHER FUNDS	\$159,915	\$0	\$0	\$0	\$0			
TOTAL EXPENDITURES	\$410,666	\$310,782	\$310,782	\$310,782	\$310,782			
FUND BALANCE - ENDING	\$70,170	\$70,270	\$70,270	\$70,370	\$70,470			
PERSONNEL:								
Full Time	0	1	1	0	0			
PartTime	0	1	1	0	0			

<u>FUND</u>

#### **FIRE GRANT FUND**

SUMMARY									
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$1,540	\$1,540	\$1,540	\$1,540	\$1,540				
REVENUES									
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0				
TOTAL AVAILABLE RESOURCES	\$1,540	\$1,540	\$1,540	\$1,540	\$1,540				
<u>EXPENDITURES</u>									
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0				
FUND BALANCE - ENDING	\$1,540	\$1,540	\$1,540	\$1,540	\$1,540				

<u>FUND</u>

#### SPECIAL REVENUE FUND-CARES ACT

SUMMARY					
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$0
REVENUES					
INTERGOVERNMENTAL REVENUE	\$310,201	\$2,835,835	\$1,661,142	\$735,997	\$0
INTEREST	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$310,201	\$2,835,835	\$1,661,142	\$735,997	\$0
TOTAL AVAILABLE RESOURCES	\$310,201	\$2,835,835	\$1,661,142	\$735,997	\$0
<u>EXPENDITURES</u>					
SUPPLIES	\$0	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$313,611	\$2,835,835	\$1,661,142	\$735,997	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$313,611	\$2,835,835	\$1,661,142	\$735,997	\$0
FUND BALANCE - ENDING	(\$3,410)	\$0	\$0	\$0	\$0
PERSONNEL:					
Full Time	0	1	1	0	0
PartTime	0	1	1	0	0

#### <u>FUND</u>

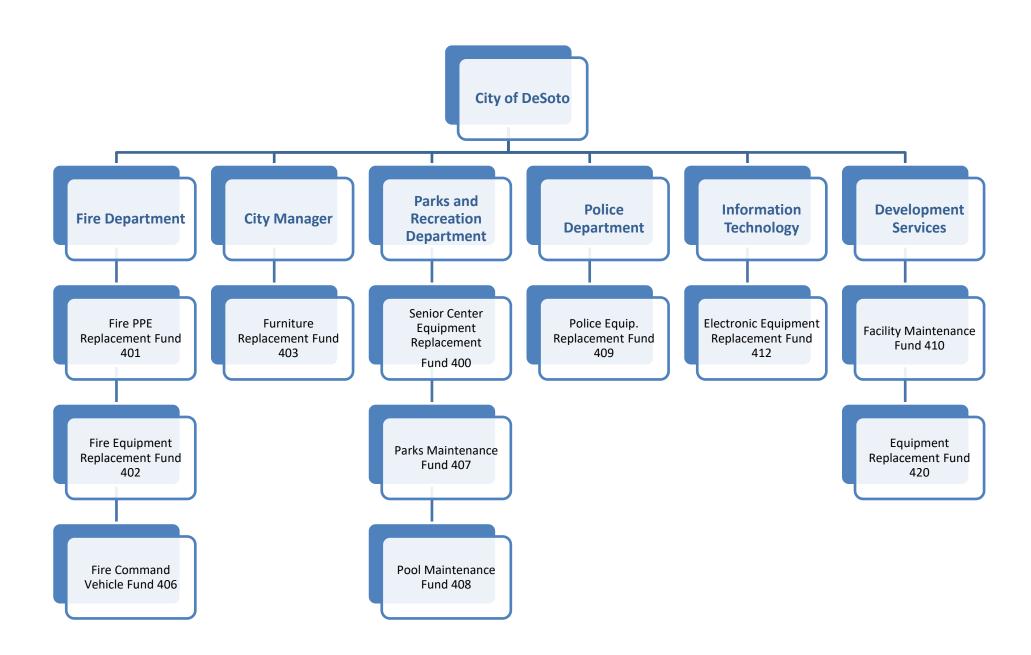
#### LIBRARY REVENUE FUND

SUMMARY										
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023					
FUND BALANCE-BEGINNING	\$40,632	\$47,387	\$47,387	\$49,937	\$48,463					
REVENUES										
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0	\$0					
CHARGES FOR SERVICES	\$8,360	\$14,000	\$14,000	\$12,000	\$12,000					
INTEREST	\$292	\$50	\$50	\$50	\$50					
CONTRIBUTIONS/DONATIONS	\$2,000	\$11,900	\$11,900	\$3,000	\$3,000					
MISCELLANEOUS	\$1,193	\$3,200	\$3,200	\$1,300	\$1,300					
TOTAL REVENUES	\$11,846	\$29,150	\$29,150	\$16,350	\$16,350					
TOTAL AVAILABLE RESOURCES	\$52,479	\$76,537	\$76,537	\$66,287	\$64,813					
EXPENDITURES										
SUPPLIES	\$0	\$4,500	\$4,500	\$4,624	\$3,000					
SERVICES & PROFESSIONAL FEES	\$5,092	\$22,100	\$22,100	\$13,200	\$13,200					
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0					
TOTAL EXPENDITURES	\$5,092	\$26,600	\$26,600	\$17,824	\$16,200					
FUND BALANCE - ENDING	\$47,387	\$49,937	\$49,937	\$48,463	\$48,613					



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<u>FUND</u>

#### SENIOR CTR EQUIPMENT REPLACE

SUMMARY									
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$21,383	\$26,249	\$26,249	\$31,799	\$37,349				
REVENUES									
INTEREST	\$183	\$50	\$50	\$50	\$50				
TRANSFERS FROM OTHER FUNDS	\$14,500	\$20,000	\$20,000	\$20,000	\$24,000				
TOTAL REVENUES	\$14,683	\$20,050	\$20,050	\$20,050	\$24,050				
TOTAL AVAILABLE RESOURCES	\$36,066	\$46,299	\$46,299	\$51,849	\$61,399				
EXPENDITURES SERVICES & PROFESSIONAL FEES	\$9,817	\$4,209	\$14,500	\$14,500	\$14,500				
TOTAL EXPENDITURES	\$9,817	\$14,500	\$14,500	\$14,500	\$14,500				
FUND BALANCE - ENDING	\$26,249	\$31,799	\$31,799	\$37,349	\$46,899				

FUND

# FIRE PPE REPLACEMENT

SUMMARY									
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$163,282	\$193,985	\$193,985	\$144,185	\$94,385				
REVENUES									
INTEREST	\$1,278	\$200	\$200	\$200	\$200				
TRANSFERS FROM OTHER FUNDS	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000				
TOTAL REVENUES	\$64,278	\$63,200	\$63,200	\$63,200	\$63,200				
TOTAL AVAILABLE RESOURCES	\$227,559	\$257,185	\$257,185	\$207,385	\$157,585				
EXPENDITURES  CLIPPLIES	¢22 F7F	¢112.000	¢112.000	¢112.000	¢40,000				
SUPPLIES  TOTAL EXPENDITURES	\$33,575	\$113,000	\$113,000	\$113,000	\$40,000				
TOTAL EXPENDITURES	\$33,575	\$113,000	\$113,000	\$113,000	\$40,000				
FUND BALANCE - ENDING	\$193,985	\$144,185	\$144,185	\$94,385	\$117,585				

<u>FUND</u>

# FIRE EQUIP. REPLACEMENT FUND

SUMMARY									
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$134,719	\$121,985	\$121,985	\$121,684	\$121,383				
REVENUES									
INTEREST	\$1,048	\$100	\$100	\$100	\$100				
TRANSFERS FROM OTHER FUNDS	\$73,674	\$73,674	\$73,674	\$73,674	\$73,674				
TOTAL REVENUES	\$74,722	\$73,774	\$73,774	\$73,774	\$73,774				
TOTAL AVAILABLE RESOURCES	\$209,441	\$195,759	\$195,759	\$195,458	\$195,157				
EXPENDITURES									
SUPPLIES	\$87,456	\$74,075	\$74,075	\$74,075	\$74,075				
TOTAL EXPENDITURES	\$87,456	\$74,075	\$74,075	\$74,075	\$74,075				
FUND BALANCE - ENDING	\$121,985	\$121,684	\$121,684	\$121,383	\$121,082				

FUND

#### **FURNITURE REPLACEMENT FUND**

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SOMMAN								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$37,499	\$61,526	\$61,526	\$61,576	\$61,626			
REVENUES								
INTEREST	\$378	\$50	\$50	\$50	\$50			
TRANSFERS FROM OTHER FUNDS	\$40,000	\$30,000	\$30,000	\$68,000	\$30,000			
TOTAL REVENUES	\$40,378	\$30,050	\$30,050	\$68,050	\$30,050			
TOTAL AVAILABLE RESOURCES	\$77,877	\$91,576	\$91,576	\$129,626	\$91,676			
EXPENDITURES	4				4			
SUPPLIES	\$16,351	\$30,000	\$30,000	\$68,000	\$30,000			
TOTAL EXPENDITURES	\$16,351	\$30,000	\$30,000	\$68,000	\$30,000			
FUND BALANCE - ENDING	\$61,526	\$61,576	\$61,576	\$61,626	\$61,676			

FUND

#### **COMMAND VEHICLE FIRE**

SUMMARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$3,761	\$3,785	\$3,785	\$3,885	\$3,985			
REVENUES								
INTEREST	\$24	\$100	\$100	\$100	\$100			
TOTAL REVENUES	\$24	\$100	\$100	\$100	\$100			
TOTAL AVAILABLE RESOURCES	\$3,785	\$3,885	\$3,885	\$3,985	\$4,085			
<b>EXPENDITURES</b>								
SUPPLIES	\$0	\$0	\$0	\$0	\$0			
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0			
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0			
FUND BALANCE - ENDING	\$3,785	\$3,885	\$3,885	\$3,985	\$4,085			

FUND

# PARK MAINTENANCE

SUMMARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$142,953	\$115,201	\$115,201	\$100,251	\$115,801			
REVENUES								
INTEREST	\$993	\$50	\$50	\$50	\$50			
TRANSFERS FROM OTHER FUNDS	\$39,500	\$39,500	\$39,500	\$150,000	\$150,000			
TOTAL REVENUES	\$40,493	\$39,550	\$39,550	\$150,050	\$150,050			
TOTAL AVAILABLE RESOURCES	\$183,446	\$154,751	\$154,751	\$250,301	\$265,851			
<b>EXPENDITURES</b>								
SUPPLIES	\$36,246	\$24,500	\$24,500	\$24,500	\$24,500			
SERVICES & PROFESSIONAL FEES	\$32,000	\$30,000	\$30,000	\$110,000	\$110,000			
TOTAL EXPENDITURES	\$68,246	\$54,500	\$54,500	\$134,500	\$134,500			
<u>.</u>								
FUND BALANCE - ENDING	\$115,201	\$100,251	\$100,251	\$115,801	\$131,351			

<u>FUND</u>

### **POOL MAINTENANCE FUND**

SUMMARY									
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$55,996	\$92,380	\$92,380	\$94,430	\$104,480				
REVENUES									
INTEREST	\$475	\$50	\$50	\$50	\$50				
TRANSFERS FROM OTHER FUNDS	\$51,000	\$26,000	\$26,000	\$55,000	\$55,000				
TOTAL REVENUES	\$51,475	\$26,050	\$26,050	\$55,050	\$55,050				
TOTAL AVAILABLE RESOURCES	\$107,471	\$118,430	\$118,430	\$149,480	\$159,530				
<u>EXPENDITURES</u>									
SERVICES & PROFESSIONAL FEES	\$15,091	\$44,000	\$24,000	\$45,000	\$45,000				
TOTAL EXPENDITURES	\$15,091	\$44,000	\$24,000	\$45,000	\$45,000				
FUND BALANCE - ENDING	\$92,380	\$74,430	\$94,430	\$104,480	\$114,530				

FUND

# POLICE EQUIPMENT REPLACE FUND

SUMMARY								
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023			
FUND BALANCE-BEGINNING	\$113,665	\$150,017	\$150,017	\$150,167	\$150,317			
<u>REVENUES</u>								
INTEREST	\$0	\$0	\$0	\$0	\$0			
INTEREST	\$1,002	\$150	\$150	\$150	\$150			
TRANSFERS FROM OTHER FUNDS	\$114,652	\$117,152	\$117,152	\$191,870	\$191,870			
TOTAL REVENUES	\$115,654	\$117,302	\$117,302	\$192,020	\$192,020			
TOTAL AVAILABLE RESOURCES	\$229,319	\$267,319	\$267,319	\$342,187	\$342,337			
EXPENDITURES								
SUPPLIES	\$79,302	\$114,782	\$114,782	\$189,500	\$189,500			
TRANSFERS OUT	\$0	\$2,370	\$2,370	\$2,370	\$2,370			
TOTAL EXPENDITURES	\$79,302	\$117,152	\$117,152	\$191,870	\$191,870			
FUND BALANCE - ENDING	\$150,017	\$150,167	\$150,167	\$150,317	\$150,467			

FUND

# **FACILITY MAINTENANCE**

SUMMARY									
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$243,578	\$230,735	\$230,735	\$231,035	\$252,335				
<u>REVENUES</u>									
TRANSFERS FROM OTHER FUNDS	\$355,000	\$492,700	\$492,700	\$492,700	\$492,700				
TOTAL REVENUES	\$357,005	\$493,000	\$493,000	\$493,000	\$493,000				
TOTAL AVAILABLE RESOURCES	\$600,582	\$723,735	\$723,735	\$724,035	\$745,335				
<b>EXPENDITURES</b>									
SERVICES & PROFESSIONAL FEES	\$369,848	\$470,700	\$475,700	\$454,700	\$586,200				
CAPITAL OUTLAY	\$0	\$49,362	\$17,000	\$17,000	\$17,000				
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0				
TOTAL EXPENDITURES	\$369,848	\$520,062	\$492,700	\$471,700	\$603,200				
FUND BALANCE - ENDING	\$230,735	\$203,673	\$231,035	\$252,335	\$142,135				

FUND

# **ELECTRON.EQUIP.REPLACE.FUND**

SUMMARY									
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023				
FUND BALANCE-BEGINNING	\$2,914,799	\$3,259,028	\$3,259,028	\$1,725,114	\$1,449,247				
REVENUES									
INTEREST	\$55,074	\$10,000	\$10,000	\$10,000	\$10,000				
TRANSFERS FROM OTHER FUNDS	\$762,216	\$1,768,586	\$1,768,586	\$963,836	\$956,586				
TOTAL REVENUES	\$817,290	\$1,778,586	\$1,778,586	\$973,836	\$966,586				
TOTAL AVAILABLE RESOURCES	\$3,732,089	\$5,037,614	\$5,037,614	\$2,698,950	\$2,415,833				
<b>EXPENDITURES</b>									
PERSONNEL	\$0	\$0	\$0	\$311,853	\$312,126				
SUPPLIES	\$131,134	\$154,100	\$1,154,100	\$177,850	\$179,500				
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0				
CAPITAL OUTLAY	\$341,927	\$4,188,344	\$2,158,400	\$760,000	\$789,500				
TOTAL EXPENDITURES	\$473,061	\$4,342,444	\$3,312,500	\$1,249,703	\$1,281,126				
FUND BALANCE - ENDING	\$3,259,028	\$695,170	\$1,725,114	\$1,449,247	\$1,134,707				

<u>FUND</u>

#### **EQUIPMENT REPLACEMENT FUND**

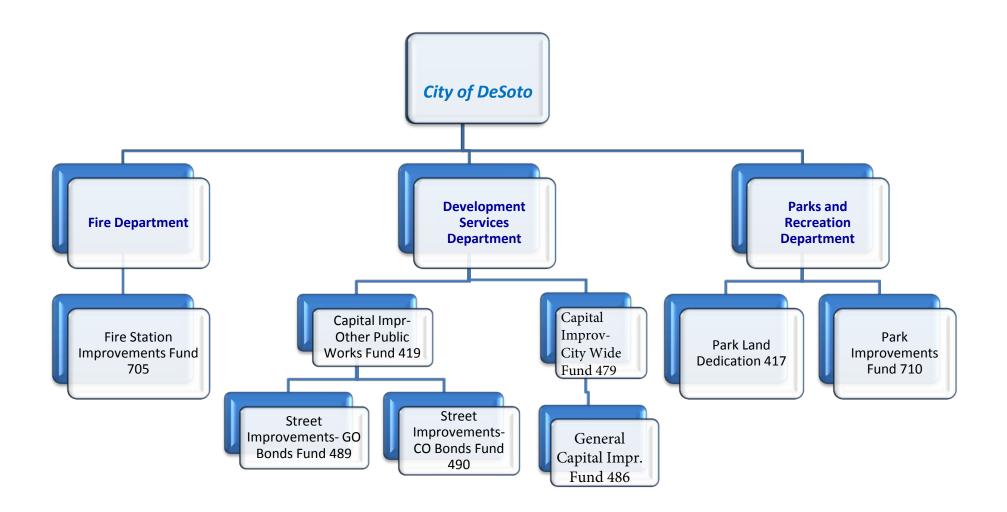
420

	S	UMMARY					
LINE ITEMS	Actuals FY 2020			Adopted FY 2022	Planning FY 2023		
FUND BALANCE-BEGINNING	\$2,840,948	\$2,701,172	\$2,701,172	\$2,739,072	\$1,354,272		
REVENUES							
INTEREST	\$36,034	\$3,000	\$3,000	\$3,000	\$3,000		
TRANSFERS FROM OTHER FUNDS	\$860,500	\$1,151,400	\$1,151,400	\$1,807,300			
MISCELLANEOUS	\$24,252	\$24,252 \$27,400 \$0 \$0					
TOTAL REVENUES	\$920,786	\$1,181,800	\$1,154,400	\$1,351,900	\$1,810,300		
TOTAL AVAILABLE RESOURCES	\$3,761,734	\$3,882,972	\$3,855,572	\$4,090,972	\$3,164,572		
EXPENDITURES							
SUPPLIES	\$0	\$0	\$0	\$0	\$0		
CAPITAL OUTLAY	\$1,042,095	\$1,524,539	\$1,116,500	\$2,736,700	\$1,539,800		
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0		
TOTAL EXPENDITURES	\$1,060,562	\$1,524,539	\$1,116,500	\$2,736,700	\$1,539,800		
FUND BALANCE - ENDING	\$2,701,172	\$2,358,433	\$2,739,072	\$1,354,272	\$1,624,772		

#### **PURPOSE:**

ANNUAL REPLACEMENT PROGRAM FOR VEHICLES & EQUIPMENT.

DETAILED SCHEDULE FOR THE NEXT 5 YEARS IS LISTED IN THE BACK OF THE BUDGET BOOK.



FUND

# PARK LAND DEDICATION

	SU	JMMARY				
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023	
FUND BALANCE-BEGINNING	\$215,397	\$328,151	\$328,151	\$641	\$941	
<u>REVENUES</u>						
INTEREST	\$1,766	\$300	\$490	\$300	\$300	
CONTRIBUTIONS/DONATIONS	\$134,400	\$10,000	\$0	\$10,000	\$10,000	
TOTAL REVENUES	\$136,166	\$10,300	\$490	\$10,300	\$10,300	
TOTAL AVAILABLE RESOURCES	\$351,563	\$338,451	\$328,641	\$10,941	\$11,241	
EXPENDITURES						
SUPPLIES	\$0	\$0	\$0	\$0	\$0	
SERVICES & PROFESSIONAL FEES	\$8,781	\$20,000	\$0	\$0	\$5,000	
CAPITAL OUTLAY	\$14,630	\$10,000	\$0	\$10,000	\$5,000	
TRANSFERS TO OTHER FUNDS	\$0	\$328,000	\$328,000	\$0	\$0	
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$23,411	\$358,000	\$328,000	\$10,000	\$10,000	
FUND BALANCE - ENDING	\$328,151	(\$19,549)	\$641	\$941	\$1,241	

FUND

#### **CAPITAL IMPR.-OTHER PUBL WKS**

419

SUMMARY													
LINE ITEMS	Actuals FY 2020			Adopted FY 2022	Planning FY 2023								
FUND BALANCE-BEGINNING	\$796,327	\$1,510,639	\$1,510,639	\$2,511,139	\$2,511,639								
REVENUES													
INTEREST	\$25,181	\$25,181 \$500 \$500 \$500											
TRANSFERS FROM OTHER FUNDS	\$704,689	\$704,689	\$704,689										
TOTAL REVENUES	\$729,870	\$705,189	\$1,705,189	\$1,205,189	\$705,189								
TOTAL AVAILABLE RESOURCES	\$1,526,197	\$2,215,828	\$3,215,828	\$3,716,328	\$3,216,828								
<u>EXPENDITURES</u>													
CAPITAL OUTLAY	\$15,558	\$3,173,509	\$704,689	\$1,204,689	\$704,689								
TOTAL EXPENDITURES	\$15,558	\$3,173,509	\$704,689	\$1,204,689	\$704,689								
FUND BALANCE - ENDING	\$1,510,639	(\$957,681)	\$2,511,139	\$2,511,639	\$2,512,139								

PURPOSE: RESIDENTIAL ASPHALT STREET RECONSTRUCTION PROGRAM Transfers from General Fund equal to \$250,000 plus 1.3 cents on the tax rate

FUND

# GENERAL FUND CAPITAL IMPROV

	SU	SUMMARY													
LINE ITEMS	Actuals FY 2020														
FUND BALANCE-BEGINNING	\$2,022,768	\$2,546,970	\$2,546,970	\$1,898,970	\$2,399,970										
REVENUES															
INTEREST	\$24,202	\$2,000	\$2,000	\$1,000	\$1,000										
TRANSFERS FROM OTHER FUNDS	\$1,000,000	\$400,000	\$400,000	\$500,000	\$500,000										
TOTAL REVENUES	\$1,024,202	\$402,000	\$402,000	\$501,000	\$501,000										
TOTAL AVAILABLE RESOURCES	\$3,046,970	\$2,948,970	\$2,948,970	\$2,399,970	\$2,900,970										
<b>EXPENDITURES</b>															
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0										
CAPITAL OUTLAY	\$0	\$200,000	\$200,000	\$0	\$0										
TRANSFER TO OTHER FUNDS	\$500,000	\$850,000	\$850,000	\$0	\$0										
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0										
TOTAL EXPENDITURES	\$500,000	\$1,050,000	\$1,050,000	\$0	\$0										
FUND BALANCE - ENDING	\$2,546,970	\$1,898,970	\$1,898,970	\$2,399,970	\$2,900,970										

FUND

#### **GENERAL FUND CAPITAL IMPROV**

	SUMMARY													
LINE ITEMS	Actuals FY 2020			Adopted FY 2022	Planning FY 2023									
FUND BALANCE-BEGINNING	\$4,158,239	\$5,762,604	\$5,762,604	\$5,762,604	\$3,129,196	\$3,129,696								
<u>REVENUES</u>														
INTEREST	\$67,915	\$12,238	\$500	\$500	\$500	\$500								
TRANSFERS FROM OTHER FUNDS	\$2,192,000	\$2,106,000												
TOTAL REVENUES	\$2,259,915	\$3,128,828	\$2,106,500	\$2,106,500										
TOTAL AVAILABLE RESOURCES	\$6,418,155	\$8,891,432	91,432 \$7,869,104 \$7,869,104		\$4,954,696	\$3,755,196								
<b>EXPENDITURES</b>														
SERVICES & PROFESSIONAL FEES	\$6,950	\$7,500	\$0	\$0	\$0	\$0								
CAPITAL OUTLAY	\$541,760	\$292,726	\$4,762,961	\$3,739,908	\$1,825,000	\$1,450,000								
TRANSFER TO OTHER FUNDS	\$106,830	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0								
DEBT SERVICE	\$0	\$10,591	\$0	\$0	\$0	\$0								
TOTAL EXPENDITURES	\$655,540	\$1,310,816	\$5,762,961	\$4,739,908	\$1,825,000	\$1,450,000								
FUND BALANCE - ENDING	\$5,762,615	\$7,580,615	\$2,106,142	\$3,129,196	\$3,129,696	\$2,305,196								

FUND

# STREET IMPROVEMENTS-GO BONDS

SUMMARY  Actuals FY Budget FY Projected FY Adopted FY Planning FY													
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Planning FY 2023										
FUND BALANCE-BEGINNING	\$27,778	\$27,962	\$27,962	\$28,062	\$28,162								
REVENUES													
INTEREST	\$184	\$100	\$100	\$100	\$100								
TOTAL REVENUES	\$184	\$100	\$100										
TOTAL AVAILABLE RESOURCES	\$27,962	\$28,062	\$28,062	\$28,162	\$28,262								
<u>EXPENDITURES</u>													
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0								
TOTAL EXPENDITURES	\$0	\$0			\$0								
FUND BALANCE - ENDING	\$27,962	\$28,062	\$28,162	\$28,262									

<u>FUND</u>

# STREET IMPROVEMENTS-CO BONDS

490

	SUN	ЛMARY					
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023		
FUND BALANCE-BEGINNING	\$8,969,342	\$6,332,855	\$6,332,855	\$11,552,855	\$6,772,855		
REVENUES							
INTEREST	\$160,341	\$20,000	\$20,000	\$20,000	\$20,000		
TRANSFERS FROM OTHER FUNDS	\$159,915	\$0	\$0				
MISCELLANEOUS/BOND PROCEEDS	\$927	\$3,500,000	\$10,000,000	\$12,000,000	\$3,500,000		
TOTAL REVENUES	\$321,182	\$3,520,000	\$10,020,000	\$12,020,000	\$3,520,000		
TOTAL AVAILABLE RESOURCES	\$9,290,524	\$9,852,855	\$16,352,855	\$23,572,855	\$10,292,855		
<b>EXPENDITURES</b>							
CAPITAL OUTLAY	\$2,957,670	\$16,671,958	\$4,750,000	\$16,750,000	\$4,750,000		
DEBT SERVICE	\$0	\$50,000	\$50,000	\$50,000	\$50,000		
TOTAL EXPENDITURES	\$2,957,670	\$16,721,958	\$4,800,000	\$16,800,000	\$4,800,000		
FUND BALANCE - ENDING	\$6,332,855	(\$6,869,103)	\$11,552,855	\$6,772,855	\$5,492,855		

Cockrell Hill (For Beltline to Parkerville Rd)
Drainage improvements to south city limits

<u>FUND</u>

#### **FIRE STATION IMPROVEMENTS**

705

	SUI	MMARY					
LINE ITEMS	Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023		
FUND BALANCE-BEGINNING	\$2,487,415	\$658,231	\$658,231	\$191,440	\$0		
REVENUES							
INTEREST	\$19,389	\$0	\$0	\$0	\$0		
TRANSFERS IN	\$0	\$0	\$0 \$0 \$0				
MISCELLANEOUS/BOND PROCEEDS	\$269	\$0	\$0	\$0	\$0		
TOTAL REVENUES	\$19,658	\$0	\$0	\$0	\$0		
TOTAL AVAILABLE RESOURCES	\$2,507,073	\$658,231	\$658,231	\$191,440	\$0		
<u>EXPENDITURES</u>							
CAPITAL OUTLAY	\$1,848,842	\$566,791	\$466,791	\$191,440	\$0		
TOTAL EXPENDITURES	\$1,848,842	\$566,791	\$466,791	\$191,440	\$0		
FUND BALANCE - ENDING	\$658,231	\$91,440	\$191,440	\$0	\$0		

Fire Administration and Fire Station Project approved during the November 2014 Bond Referendum

<u>FUND</u>

### **PARK IMPROVEMENTS**

710

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SOMMAN											
Actuals FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022	Planning FY 2023							
\$1,660,538	\$1,244,481	\$1,244,481	\$7,339,481	(\$0)							
\$0	\$200,000	\$200,000	\$0	\$0							
\$21,162	\$0	\$7,000	\$0	\$0							
\$106,830	\$328,000	\$328,000	\$0	\$0							
\$70	\$7,000,000	\$7,000,000	\$0	\$0							
\$128,061	\$7,528,000	\$7,535,000	\$0	\$0							
\$1,788,599	\$8,772,481	\$8,779,481	\$7,339,481	(\$0)							
\$0	\$0	\$0	\$0	\$0							
\$544,119	\$8,991,739	\$1,440,000	\$7,339,481	\$0							
\$0	\$0	\$0	\$0	\$0							
\$0	\$0	\$0	\$0	\$0							
\$544,119	\$8,991,739	\$1,440,000	\$7,339,481	\$0							
\$1,244,481	(\$219,258)	\$7,339,481	(\$0)	(\$0)							
	\$1,660,538 \$0 \$21,162 \$106,830 \$70 \$128,061 \$1,788,599 \$0 \$544,119 \$0 \$0 \$5	2020         2021           \$1,660,538         \$1,244,481           \$0         \$200,000           \$21,162         \$0           \$106,830         \$328,000           \$70         \$7,000,000           \$128,061         \$7,528,000           \$1,788,599         \$8,772,481           \$0         \$0           \$544,119         \$8,991,739           \$0         \$0           \$544,119         \$8,991,739	2020         2021         2021           \$1,660,538         \$1,244,481         \$1,244,481           \$0         \$200,000         \$200,000           \$21,162         \$0         \$7,000           \$106,830         \$328,000         \$328,000           \$70         \$7,000,000         \$7,000,000           \$128,061         \$7,528,000         \$7,535,000           \$1,788,599         \$8,772,481         \$8,779,481           \$0         \$0         \$0           \$544,119         \$8,991,739         \$1,440,000           \$0         \$0         \$0           \$544,119         \$8,991,739         \$1,440,000	2020         2021         2021         2022           \$1,660,538         \$1,244,481         \$1,244,481         \$7,339,481           \$0         \$200,000         \$200,000         \$0           \$21,162         \$0         \$7,000         \$0           \$106,830         \$328,000         \$328,000         \$0           \$70         \$7,000,000         \$7,000,000         \$0           \$128,061         \$7,528,000         \$7,535,000         \$0           \$1,788,599         \$8,772,481         \$8,779,481         \$7,339,481           \$0         \$0         \$0         \$0           \$544,119         \$8,991,739         \$1,440,000         \$7,339,481           \$0         \$0         \$0         \$0           \$544,119         \$8,991,739         \$1,440,000         \$7,339,481							

Park Improvement Project approved during the November 2014 Bond Referendum

# CAPITAL IMPROVEMENT





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### City of DeSoto Capital Improvement Program (CIP) OVERVIEW

A Capital Improvement Program (CIP) is a major public infrastructure and planning tool for municipalities and is a statement of the City's fundamental policies and financial abilities to manage the physical development of the community. The City of DeSoto's five-year plan for infrastructure and equipment funding is reviewed each year to reflect the changing priorities. The plan provides a framework for identifying capital requirements and measuring the impact of capital projects on operating budgets.

Generally, the Capital Improvement Program (CIP) includes improvements that are relatively expensive, non-recurring, have a multi-year useful life, and like capital outlay items, results in fixed assets. These include the construction and acquisition of new buildings, additions to or renovations of existing buildings, construction of streets, drainage improvements, land purchases, and water and wastewater utility infrastructure.

Annually, the City of DeSoto updates the Capital Improvement Program (CIP) for a five (5) year horizon. The program is based upon citizen input, input from our Boards and Commissions, the school district, and our Homeowner's Associations. Projects that are submitted for consideration are evaluated against several factors including (but not limited to) compliance with the Comprehensive Plan and the growth and safety of the City. Projects are presented to the City Council for their consideration and final approval.

#### **CIP** Goals

- Objectives are comprehensive and reflective of all capital projects for a five-year horizon;
- Identify funding sources and maintain fiscal constraints;
- Support the Comprehensive Plan;
- Projects are based on citizen input;
- Objective of projects are realistic, relevant, and easy to understand;
- \* Reflect realistic assessments of the scope and cost of project(s).

PROPOSED BOND PROJECTS - ISSUANCE PLAN - FY 2022-2028 (MCIP - Dallas County)

T NOT OSED BOIL	BUDGETED	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	
PROJECTS	<b>Prior Years</b>	FY22	FY23	FY24	FY25	FY26	FY27	FY28	TOTAL
<b>General Obligation Bond Election Projects</b>									
Parkerville Road Widening		\$0	\$1,000,000	\$0	\$3,000,000	\$3,000,000	\$3,500,000		\$10,500,000
Curtistene S. McCowan Park (Natatorium)  Total 11/2014 Approved and Proposed GO Bond			\$4,000,000	\$11,000,000	\$15,000,000				\$30,000,000
Election Projects		\$0	\$5,000,000	\$11,000,000	\$18,000,000	\$3,000,000	\$3,500,000	\$0	\$40,500,000
Election Projects		**	+-,,	<b>+</b> //	+==,===,===	4-,,	<del>+-//</del>	**	<b>,</b> ,,
Certificates of Obligation Projects									
Danieldale Road (West CL - Westmoreland)		\$1,500,000	\$2,500,000						\$4,000,000
Danieldale Road (Westmoreland - Old Hickory)				\$500,000	\$500,000	\$1,600,000			\$2,600,000
Wintergreen Road - Phase II				\$750,000					\$750,000
Wintergreen/Westmoreland Int Improvement			\$1,000,000	\$2,000,000	¢1 000 000	¢2,000,000	¢2,000,000		\$3,000,000
Pleasant Run Road (Bridge - Duncanville Road) Chattey Road Improvements	\$5,505,000				\$1,000,000	\$2,000,000	\$2,000,000		\$5,000,000 \$5,505,000
Chattey Road Improvements Water/Sewer#	\$1,000,000								\$1,000,000
Alley Reconstruction	\$4,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,500,000
County Joint/MCIP#1 *(Pleasant Run Road)	\$5,000,000	\$3,500,000	\$4,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$12,500,000
	\$4,000,000	\$4,500,000	\$4,000,000						
County Joint/MCIP#2 * (Westmoreland Road)				ć 4 000 000	¢4 000 000				\$12,500,000
Hampton Road Street Improvements	\$1,500,000	\$0	\$0	\$4,000,000	\$4,000,000				\$9,500,000
Mosley Pool	\$4,500,000	\$2,000,000							\$6,500,000
Fire Station III	\$1,000,000	\$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	\$5,000,000	\$750,000							\$5,750,000
Concrete Street Repair	\$1,500,000	\$750,000	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$8,000,000
Asphalt Street Repair	\$1,000,000	\$750,000	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$7,500,000
Non Enterprise Fund Debt Issuance Total	\$36,505,000	\$16,000,000	\$19,750,000	\$21,250,000	\$26,500,000	\$9,600,000	\$8,500,000	\$3,000,000	\$141,105,000
Capital Fund Savings Offset			\$2,500,000	\$1,000,000					\$3,500,000
Water/Sewer Capital Projects	\$8,908,000	\$8,000,000	\$8,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$3,800,000	\$3,800,000	\$62,508,000
Total CO and GO Bond Projects	\$45,413,000	\$24,000,000	\$32,750,000	\$42,250,000	\$54,500,000	\$22,600,000	\$15,800,000	\$6,800,000	\$244,113,000
Water/Sewer Transfers to CIP									
Chattey Road Improvements#	\$1,000,000								\$1,000,000
Hampton Road Street Improvements	500000	\$1,500,000	\$ 2,000,000	\$ 2,000,000					\$6,000,000
	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$0	\$0	\$0		\$7,000,000

<sup>\*</sup> Joint participation with Dallas County on selected roadway widening projects

# **FACILITIES**



# CAPITAL IMPROVEMENT PROGRAM

# **CITY OF DESOTO Capital Improvement Program**

# FY 2022 - 2026

Facilities - Summary

Revised: 12/10/2021

#### ESTIMATED EXPENDITURE (000'S)

	D.	PY idgeted		FY		FY		FY		FY		FY		Total stimated
Project Name/No.		mount	2	021-22	2	022-23	20	23-24	20	24-25	20	25-26	La	Cost
Employee Breakroom	\$	-	\$	-	\$	-	\$	200	\$	-	\$	-	\$	200
2. Bluebonnet Room Kitchen/ Pecan Room	\$	250	\$	500	\$	-	\$	-	\$	-	\$	-	\$	750
3. Fire/HR Renovation	\$	500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	500
4. HVAC Roof Units/town Center	\$	150	\$	-	\$	-	\$	-	\$	-	\$	-	\$	150
5. HVAC Retrofit - Town Center	\$	100	\$	-	\$	-	\$	-	\$	-	\$	-	\$	100
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	\$	525	\$	125	\$	-	\$	-	\$	-	\$	-	\$	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
Carryover from FY 19 -20:														
19. Fire Station 3 Renovation	\$	2,027	\$	500	\$	-	\$	-	\$	-	\$	-	\$	2,527

FUNDING SOURCES	Estimated Amount (000's)

General Obligation Bonds	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Certificate of Obligation Bonds	\$ 1,000	\$	500	\$	-	\$ -	\$ -	\$ -	\$ 1,500
Transfer from Fund 479 - Capital Imp City	\$ 800	\$	-	\$	-	\$ -	\$ -	\$ -	\$ 800
Fund 101 General Fund Transfer	\$ 1,833	4	1,825	\$	1,450	\$ 950	\$ -	\$ -	\$ 6,058
Transfer from Facility Maintenance Fund	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
PEG Fund - Fund 102	\$ -	\$	-	49	-	\$ -	\$ -	\$ -	\$ -
Fund 221	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Fund 230 - Energy Fund	\$ -	\$	-						\$ -
Unfunded	\$ 300			\$	125	\$ 125			\$ 550
Total:	\$ 3,933	\$	2,325	\$	1,575	\$ 1,075	\$ -	\$ -	\$ 8,908

# STREET IMPROVEMENTS



# CAPITAL IMPROVEMENT PROGRAM

# FY 2022 - 2026

Street Projects - Summary

PCTTUATED	EXPENDITURE (OOO'S)	

ESTIMATED EXPENDITURE (000'S)									Revised:	g	/16/2021		
Project Name/Number	PY Budgeted Amount		FY 2021-22	2	FY 2022-23	2	FY 2023-24	2	FY 2024-25	2	FY 2025-26	Tot	al Estimated Cost
Annual Street Reconstruction	\$ -	\$	1,454	\$	1,454	\$	1,704	\$	1,704	\$	1,704	\$	8,020
2. Parkerville Road (Polk - Hampton)	\$ -	\$	_	\$	1,000	\$	-	\$	3,000	\$	3,000	\$	7,000
Concrete Street Repair	\$ -	\$	750	\$	750	\$	1,000	\$	1,000	\$	1,000	\$	4,500
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	\$	3,000
9. Street Light Renovation	\$ -	\$	750	\$	750							\$	1,500
Carryovers from FY 19-21:													
10. Hampton Road (Pleasant Run - Belt Line)	\$ 1,500			\$	-			\$	4,000	\$	4,000	\$	9,500
11. Joint MCIP#2/County (Westmoreland)	\$ 4,000	\$	4,500	\$	4,000	\$	-	\$	-	\$	-	\$	12,500
12. Chattey Road- <b>CHATRD</b>	\$ 5,505	\$	_	\$	_	\$	_	\$	_	\$	-	\$	5,505
13. Joint MCIP#1/County - MCIPDC - (Pleasant Run)	\$ 5,000	\$	3,500	\$	4,000	\$	_	\$	-	\$	-	\$	12,500
14. Wintergreen Road- <b>WNTGRN</b>	\$ 473	\$	-	\$	-	\$	-	\$	-	\$	-	\$	473
15. Alley Reconstruction	\$ 3,500	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	8,500
16. Annual Street Reconstruction for FY 2020	\$ 779	\$	-	\$	-	\$	-	\$	-	\$	-	\$	779
Total:	\$ 20,757	\$	13,454	\$	16,454	\$	6,954	\$	12,204	\$	14,304	\$	84,127

FUNDING SOURCES	Estimated	Amount (000's	s)

Anticipated Certificate of Obligation Bonds	\$ 19,505	\$ 12,750	\$ 14,750	\$ 6,250	\$ 8,500	\$ 10,600	\$ 72,355
Anticipated General Obligation Bonds	\$ -	\$ _	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	\$ 7,000
Certificate of Obligation Bonds- 2011B	\$ 473	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 473
Certificate of Obligation Bonds - 2016	\$ -	\$ -	\$ 1	\$ _	\$ -	\$ _	\$ -
Fund 101-General Fund Transfer	\$ 779	\$ 704	\$ 704	\$ 704	\$ 704	\$ 704	\$ 4,299
Fund 101-General Fund - Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 20,757	\$ 13,454	\$ 16,454	\$ 6,954	\$ 12,204	\$ 14,304	\$ 84,127

# STORM DRAINAGE



# CAPITAL IMPROVEMENT PROGRAM

# **Capital Improvement Program**

# FY 2022 - 2026

Drainage Projects, Fund 528 - Summary

#### ESTIMATED EXPENDITURE (000'S)

Revised:	12/	11n/	าวก	21

Project Name/No.	PY Budgeted Amount		FY 2021-22		FY 2022-23		FY )23-24	20	FY )24-25	20	FY )25-26	Es	Total timated Cost
Annual Erosion Control Projects-ACCEC	\$ -	\$	100	\$	100	\$	100	\$	100	\$	100	\$	500
Miscellaneous Drainage Improvements	\$ -	\$	100	\$	100	\$	100	\$	100	\$	100	\$	500
Carryover from FY 16 - 20: 3. Bolton Boone/Danieldale	\$ 600	\$	_	\$	_	\$	_	\$	_	\$	_	\$	600
4. Lake Grove/ Cove Meadow	\$ 473	\$	_	\$	_	\$	_	\$	_	\$	_	\$	473
5. Whispering Oaks	\$ 850	\$	-	\$	-	\$	-	\$	-	\$	-	\$	850
Total:	\$ 1,923	\$	200	\$	200	\$	200	\$	200	\$	200	\$	2,923

Fund 522-Drainage Utility Fund Transfer	\$ 1,923	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 2,923
Total:	\$ 1,923	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 2,923

# WATER & WASTEWATER IMPROVEMENTS



# CAPITAL IMPROVEMENT PROGRAM

#### **Capital Improvement Program**

#### FY 2022- 2026

#### Water & Wastewater Projects, Fund 508 - Summary

# Water Projects-Summary

#### ESTIMATED EXPENDITURE (000'S)

Revised: 12/10/2021

		PY								·				Total
	Bu	dgeted		FY		FY		FY		FY		FY	Es	stimated
Project Name/No.	Α	mount	20	021-22	20	22-23	2	023-24	2	024-25	2	025-26		Cost
Annual Water Renovation/Replacement     Description			•	4 000	_	4 0 4 0	_	4.050	_		_			4.000
Program  2. Water Master Plan Improvements	\$	80	\$	1,230	\$	1,610	\$	1,050	\$	50	\$	50	\$	4,070
(798 zone) - Add Pump #6 for Zone 798														
(7.2 MGD)	\$	500	\$	500	\$	-	\$	-	\$	_	\$	-	\$	1,000
Hampton Road Pump Station Rehab	\$	3,500	\$	4,500	\$	3,500	\$	4,000	\$	3,000			\$	18,500
4. Bolton Boone PS and EST	\$	-					\$	1,000	\$	2,500	\$	3,000	\$	6,500
5. 20" Transmission Line Bolton Boone PS	\$	-			\$	450	\$	2,400					\$	2,850
6. Hampton Road Improvements	\$	500	\$	1,500	\$	2,000	\$	2,000					\$	6,000
7. Westmoreland Pump Station #5- <b>WPSIM</b>	\$	-					\$	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 - WestmrInd)	\$	-									\$	1,600	\$	1,600
FY 18 - 21 Carryovers													\$	-
13. Water Tank Fence	\$	400	\$	_	\$	-	\$	_	\$	_	\$	_	\$	400
14. Water Master Plan	\$	575	\$	_	\$	_	\$	_	\$	_	\$	_	\$	575
15. Chattey Road Reconstruction-CHATRD	\$	2,000	\$	_	\$	_	\$	_	\$	_	\$	_	\$	2,000
16. Chlorine Booster Project <b>CHLBOO</b>	\$	880	\$	1,000	\$	_	\$	_	\$	_	\$	_	\$	1,880
17. Annual Water Renovation/Replacement														
Program- <b>YR18RR</b>	\$	1,632											\$	1,632
18. Annual Water Renovation/Replacement														
Program-YR20RR	\$	810	\$	-	\$	-	\$	-	\$	-	\$	-	\$	810
Total:	\$	10,877	\$	8,730	\$	7,560	\$	12,250	\$	11,250	\$	11,800	\$	62,467

#### Wastewater Projects - Summary

#### ESTIMATED EXPENDITURE (000'S)

TOTAL WATER & WASTEWATER	1	14,934	11.468	9,845	14,200	 1,800	 2.350	\$ 74.597
Total	: \$	4,057	\$ 2,738	\$ 2,285	\$ 1,950	\$ 550	\$ 550	\$ 12,130
6. Annual Sewer Renovation/Replacement  YR20RR	\$	710	\$ 818	\$ -	\$ -	\$ -	\$ -	\$ 1,528
5. Bee Branch/Basin O Renovations - <b>BBBOR</b>	\$	1,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,547
FY 16 -21 Carryovers  1. Basin D Renovations ( includes I& I Study)- BASD	\$	1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800
3. Basin C Renovations (includes I & I Study)	\$	-	\$ -	\$ -	\$ 300	\$ 500	\$ 500	\$ 1,300
2. Basin A Renovations (includes I& I Study)	\$	-	\$ 300	\$ 500	\$ 500	\$ -	\$ -	\$ 1,300
Annual Sewer Renovation/Replacement     Program			\$ 1,620	\$ 1,785	\$ 1,150	\$ 50	\$ 50	\$ 4,655

FUNDING SOURCES	Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 11,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,749
Anticpated Certificate of Obligation Bonds	\$ -	\$ 8,000	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 46,000
Fund Balance	\$ 1,985		\$ -	\$ -	\$ -	\$ -	\$ 1,985
Fund 502-Public Utility Fund Transfers	\$ 1,200	\$ 3,468	\$ 1,845	\$ 4,200	\$ 1,800	\$ 2,350	\$ 14,863
Total Funding	\$ 14.934	\$ 11.468	\$ 9.845	\$ 14.200	\$ 11.800	\$ 12.350	\$ 74.597

## CITY OF DeSOTO ANNUAL RENOVATION/REPLACEMENT PROGRAM

#### Water Projects - Summary

Estimated Expenditure (000's)  Revised: 12/10/2021														
		FΥ		FY		FY		FY		FY		FY		
Projects	202	20-21	2	021-22	2	2022-23	2	023-24	2	2024-25	20	25-2026		Total
			•	50	•		•		•		•		•	
Major Repairs, unplanned	\$	50	\$	50	\$	50	\$	50	\$	50	\$	50	\$	250
Shady Brook	\$	10	\$	300	\$	_	\$	_	\$	_	\$	_	\$	300
Meadowbrook	\$	10	\$	300	\$	_	\$	_	\$	_	\$		\$	300
Briarbrook	\$	10	\$	300	\$	-	\$	-	\$	-	\$	-	\$	300
Ray Andra	\$		\$	40	\$	200	\$		\$		\$		\$	240
Vince	\$	_	\$	40	\$	200	\$	_	\$	_	\$	_	\$	240
Oak Trail	\$	_	\$	40	\$	200	\$	_	\$	_	\$	_	\$	240
Red Bud	\$	-	\$	40	\$	200	\$	_	\$	_	\$	_	\$	240
Lakewood	\$	-	\$	40	\$	200	\$	-	\$	-	\$	-	\$	240
Woodhaven	\$	-	\$	40	\$	200	\$	-	\$	-	\$	-	\$	240
Woodlawn	\$	-	\$	40	\$	200	\$	-	\$	-	\$	-	\$	240
Woodlawn (N. Young to Ray Andra)	\$	-	\$	-	\$	40	\$	250	\$	_	\$	-	\$	290
Young (Pleasant Run north to dead end)	\$	_	\$	_	\$	40	\$	250	\$	_	\$	_	\$	290
Lakewood (east of Young)	\$	-	\$	-	\$	40	\$	250	\$	-	\$	-	\$	290
Ten Mile (east of Young)	\$	_	\$	_	\$	40	\$	250	\$	_	\$	_	\$	290
Total Water	\$	80	\$	1,230	\$	1,610	\$	1,050	\$	50	\$	50	\$	3,990

#### Wastewater Projects - Summary

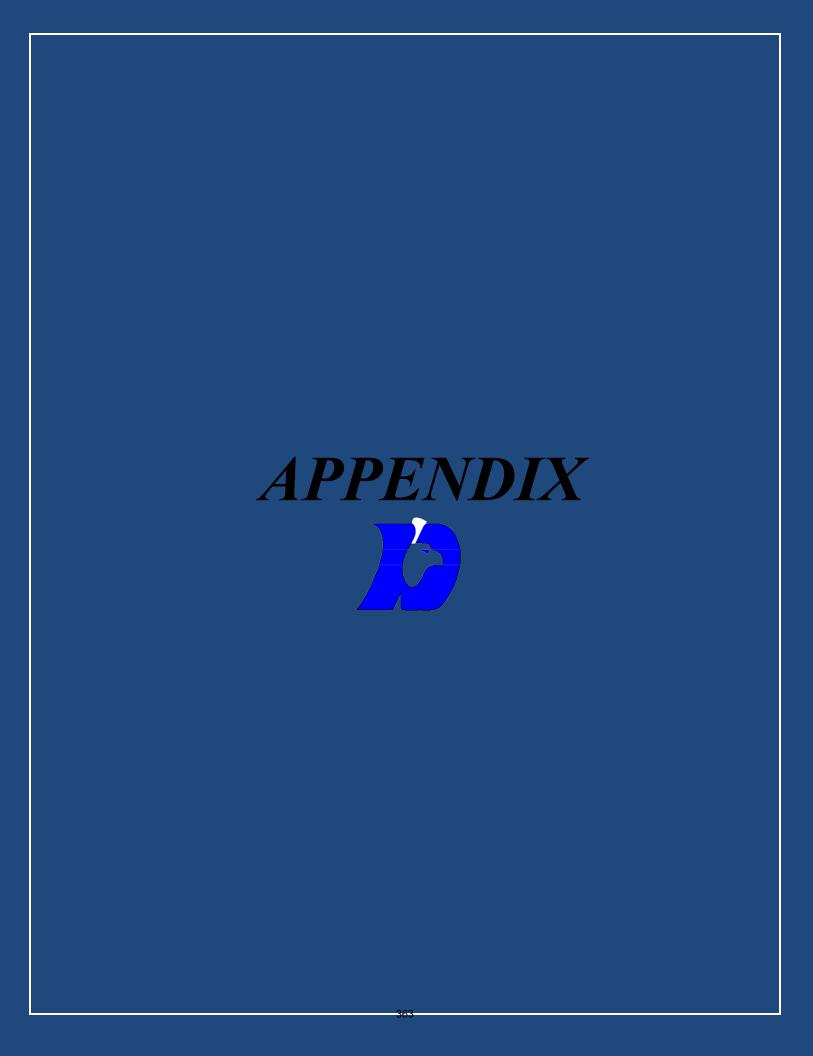
Estimated Expenditure (000's)

Revised: 12/10/2021

				3Cu: 12/ 10/ 20									 
		FY		FY		FY		FY		FY		FY	
Project Name	203	20-21	2	2021-22	2	2022-23	2	2023-24	:	2024-25	20	025-2026	Total
Major Repairs Unplanned	\$	50	\$	50	\$	50	\$	50	\$	50	\$	50	\$ 250
Shady Brook	\$	20	\$	430	\$	-	\$	-	\$	-	\$	-	\$ 430
Meadowbrook	\$	20	\$	430	\$	-	\$	-	\$	-	\$	-	\$ 430
Briarbrook	\$	20	\$	430	\$	-	\$	-	\$	-	\$	-	\$ 430
Ray Andra	\$	-	\$	40	\$	225	\$	-	\$	-	\$	-	\$ 265
Vince	\$	-	\$	40	\$	225	\$	-	\$	-	\$	-	\$ 265
Oak Trail	\$	-	\$	40	\$	225	\$	-	\$	-	\$	-	\$ 265
Red Bud	\$	-	\$	40	\$	225	\$	-	\$	-	\$	-	\$ 265
Lakewood	\$	-	\$	40	\$	225	\$	-	\$	-	\$	-	\$ 265
Woodhaven	\$	-	\$	40	\$	225	\$	-	\$	-	\$	-	\$ 265
Woodlawn	\$	-	\$	40	\$	225	\$	-	\$	-	\$	-	\$ 265
Woodlawn (N. Young to Ray Andra)	\$	-	\$	-	\$	40	\$	275	\$	-	\$	-	\$ 315
Young (Pleasant Run north to dead end)	\$	-	\$	-	\$	40	\$	275	\$	-	\$	-	\$ 315
Lakewood (east of Young)	\$	-	\$	-	\$	40	\$	275	\$	-	\$	-	\$ 315
Ten Mile (east of Young)	\$	-	\$	-	\$	40	\$	275	\$	-	\$	_	\$ 315
Total WasteWater	\$	110	\$	1,620	\$	1,785	\$	1,150	\$	50	\$	50	\$ 4,655
TOTAL WATER & WASTEWAT	rer \$	190	\$	2,850	\$	3,395	\$	2,200	\$	100	\$	100	\$ 8,645



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## **BUDGET LIST OF ACRONYMS**

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

budgeting. To assist the reader in understanding these terms in the budget document.	s, this list of acronyms has been included						
ARPA - American Rescue Plan Act	HOA - Homeowners' associations						
CARES - Coronavirus Aid, Relief and Economic Security	HR - Human Resources Department						
C.O Certificate of Obligation	HVAC - Heating and Air conditioning systems  I&I - Infiltration and inflow						
CATV - Cable television	<b>I&amp;S</b> - Interest and sinking fund						
CIP - Capital improvement program	I35E - Interstate Highway 35 east						
CS Representative - Customer service representative	KDB - Keep DeSoto Beautiful						
DEDC - DeSoto Economic Development	L. F Linear Feet						
Corporation	M&O - Maintenance and Operations						
DeSoto ISD - DeSoto Independent School District (DISD)	MGD - Million gallons per day						
DHS - DeSoto High School	Ord City Ordinance						
<b>DWI</b> - Driving while intoxicated	OT - Overtime						
<b>DWU -</b> Dallas Water Utilities	P/Z - Planning and Zoning Department						
E-Govt - Internet business applications	PARD - Parks and Recreation Department						
EMS - Emergency Medical Services	PD - Planned Development						
F. H Fire hydrants	<b>Prop. Tx -</b> Property Tax						
FMLA - Family Medical Leave Act	R&R - Repair and Replacement						
FT - Full time	Sr Senior						
FY - Fiscal year	SW - Southwest						
GIS - Geographic Information System							
G. O General obligation	SWRCC - Southwest Regional Communications Center						
G. V Gate valves	<b>TDD</b> - Telecommunications device for the						

GCAA - Governor's Community

**Achievement Award** 

deaf

**UNT -** University of North Texas

### **BUDGET GLOSSARY**

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

**Activity** - A service performed by a department or division.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Improvements-City (Fund 476) – To account for the financing and expenditures of associated capital improvements city wide buildings.

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

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

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

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

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

**Current Taxes** – Taxes levied and due within one year.

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

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

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

**Economic Development (Fund 195)** - Accounts for revenues received from 3/8-cent sales tax, which is dedicated to economic development within the city. This is a pass through fund. These monies are paid, immediately upon receipt, to the DeSoto Economic Development Corporation that administers these funds. The basis of accounting employed is "modified accrual".

**Electronic Equipment Replacement (Fund 420)** - Accounts for all revenue and expenditures related to upgrading the computer system for the city. The basis of accounting employed is "modified accrual".

**Encumbrance** - The commitment of appropriated funds to purchase an item or service.

**Energy Management (Fund 230)** - Accounts to fund all energy related expenditures and retain savings to pay debt service for the financing of energy related capital improvements. The basis of accounting employed is "modified accrual".

**Enterprise Fund** - A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover the costs of providing a service primarily through user charges.

**Equipment Replacement (Fund 420)** - This fund accounts for money dedicated to equipment replacement for the City of DeSoto. This fund accounts for all revenue and expenditures related to replacing property, plant and equipment greater than \$5,000 as required by the City's vehicle replacement program. The basis of accounting employed is "modified accrual".

**Expenditures** - Outflow of non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

**Expenses** - Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

**Facility Maintenance (Fund 410)** – Accounts for all resources and expenditures related to the City's long range facility maintenance program. The basis of accounting employed is "modified accrual".

**Fire Equipment Replacement (Fund 402)** - Accounts for revenues and expenditures for the ongoing replacement of fire equipment. The basis of accounting employed is "modified accrual".

**Fire Grant (Fund 264)** – To account for revenue and expenditures related to Homeland Security and other Grant Programs. The basis of accounting employed is "modified accrual".

**Fire Station Improvements (Fund 705)** – To account for the financing and expenditures for the new Fire Station Improvements approved through the November 2014 Bond Election.

**Fire PPE Replacement (Fund 401)** – To provide funding for ongoing replacement of protective gear for the Fire Department. The basis of accounting employed is "modified accrual".

**Fire Training (Fund 228)** - Accounts for the revenues and expenditures required to operate a fire training school. The basis of accounting employed is "modified accrual".

**Fiscal Year** – The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City's fiscal year is October 1 through September 30.

**Franchise Fee** - A fee levied by City Council on businesses that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.

**Full-Time Equivalent (FTE) Position** – A position for an employee working a 40-hour work week for 52 weeks a year, i.e., 2,080 annual hours (2,756 annual hours for firefighters).

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific operations.

**Fund Balance** - The difference between fund assets and fund liabilities of governmental and similar trust funds, sometimes called working capital in enterprise funds.

**Furniture Equipment Replacement Fund** – Accounts for the replenishment of City office furniture. The basis of accounting employed is "modified accrual".

**General Capital Improvements (Fund 486)** – To account for the financing and expenditures of associated capital improvements.

**General Fund (Fund 101)** – The fund used to account for financial resources except those funds required to be accounted for in another fund. The general fund is tax supported and includes the operations of most City services, i.e., police, fire, streets, parks and recreation, and administration. The basis of accounting employed is "modified accrual".

**General Obligation Debt** – Money owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenues provided from real property, which is assessed through the taxation power of the City.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

**Goal** – A broad, general statement of each department's or division's desired social or organizational outcomes.

**Governmental Funds** – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**Grant Fund** - Revenues and expenditures directly attributable to various police and library grants. The basis of accounting employed is "modified accrual".

**Health Facilities Development Corporation (Fund 240)** – This entity was formed to issue obligations to finance all or part of the cost of one or more health facilities and other expenditures pursuant to the Health Facilities Development Act. The basis of accounting employed is "modified accrual".

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

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

Hotel Occupancy Tax Fund (Fund 221) - Accounts for revenues and expenditures relating to the use of hotel occupancy tax receipts. Because of the restricted types of

uses allowed for these monies, they are accounted for in a separate fund. The basis of accounting employed is "modified accrual".

**Hotel Occupancy Tax Stabilization Fund (Fund 220)** - A fund set up to collect a large amount of money during good economic conditions so that it can be used in the future to offset uncertainty in revenues and expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Ordinance** – A formal legislative enactment of the City Council.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Public Utility Building and Construction (Fund 505)** – A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment, usually financed by the issuance of debt.

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

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

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

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

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

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

**Senior Center Equipment Replacement (Fund 400)** – Accounts for all resources and expenditures related to the equipment replacement program of the Senior Center department. The basis of accounting employed is "modified accrual".

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

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

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

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

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

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

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

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

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

**Tax Base** – The total value of all real and personal property in the City as of January 1 each year, as certified by the Dallas County Appraisal District's Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as "assessed taxable value.")

**Tax Levy** - The total revenues to be raised by ad valorem taxes for expenditures as authorized by the City Council.

**Tax Rate** - The amount of tax levied for each \$100 of valuation.

**Taxes** – Compulsory charges levied by the City for financing services performed for the common benefit.

**Taxes Prior Years** - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

**User Charges** - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Capital Projects (Fund 508) - Accounts for funds transferred from the Water & Sewer Fund dedicated for water & sewer capital improvements. The basis of accounting employed is "modified accrual".

**Water Meter Replacement (Fund 503)** – To account for the financing and acquisition of the City's water meter replacement program. The basis of accounting employed is "modified accrual".

**Working Capital** – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

Youth Sports Associations (Funds 223, 233, 238, 239, and 247) – Accounts for the revenues and expenditures associated with the activities of the City's youth sports associations. The basis of accounting employed is "modified accrual".

#### **ORDINANCE**

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; AMENDING APPENDIX A OF ARTICLE 30.00 SOLID WASTE COLLECTION FEES; ADOPTING THE CAPITAL IMPROVEMENT PLAN AND THE 2021-2022 BUSINESS PLAN; PRESCRIBING THE CLASSIFICATIONS FOR POLICE OFFICER AND FIREFIGHTER POSITIONS AND THE MAXIMUM NUMBER OF POSITIONS IN EACH CLASSIFICATION: 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 2021-2022; 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, pursuant to Chapter 143.021 of the Local Government Code, Civil Service, the City Council must establish the classifications of all police officer and fire fighter positions; and

WHEREAS, the City Council must also prescribe the maximum number of positions in each classification for police officer and firefighter positions, 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:

<u>SECTION 1</u>. 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, 2021 and ending September 30, 2022, 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, 2021 and ending September 30, 2022.

- SECTION 2. That the expenditures during the fiscal year beginning October 1, 2021 and ending September 30, 2022 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.
- <u>SECTION 4</u>. 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.
- <u>SECTION 5</u>. That the Code of Ordinances of the city of Desoto, Texas is hereby amended by amending Appendix A, Article 30.00 Solid Waste Collection Fee:

Residential customer Rate: \$24.33

- **SECTION 6**. That the police officer and firefighter classifications and maximum number of positions be established as depicted in Exhibit "C" attached hereto.
- **SECTION 7**. That the 2021-2022 Business Plan, attached hereto as "Exhibit D", is hereby adopted.
- <u>SECTION 8</u>. 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.
- <u>SECTION 9</u>. 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 10**. 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 21<sup>ST</sup> DAY OF SEPTEMBER, 2021.

Rachel L. Proctor, Mayor

ATTEST ( JULIE MAN)

Alicia Thomas, Interim City Secretary

APPROVED AS TO FORM:

Joseph J. Gorfida, Jr., City Attorney



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#### **ORDINANCE**

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2021 (FISCAL YEAR 2021 - 2022) AT A RATE OF \$0.701554 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DESOTO AS OF JANUARY 1, 2021, 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:

<u>SECTION 1</u>. There is hereby levied for the tax year 2021 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of DeSoto, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.701554 on each One Hundred Dollars (\$100) assessed valuation of taxable property, and, shall be, apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of DeSoto, a tax of \$0.576535 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 \$0.125019 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 11.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$26.38

**SECTION 2**. All ad valorem taxes shall become due and payable on October 1, 2021, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2022. There shall be no discount for payment of taxes prior to February 1, 2022. 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.
- Provided, however, a tax delinquent on July 1, 2022, 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 2021 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 2021 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract. or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2019 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 3. The taxes are payable at the Dallas County Tax Office.

<u>SECTION 4</u>. 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.

<u>SECTION 6</u>. 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.

<u>SECTION 7</u>. 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 21<sup>ST</sup> DAY OF SEPTEMBER, 2021.

APPROVED:

Rachel L. Proctor, Mayor

ATTEST:

Alicia Thomas, Interim 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

#### **Summarized Investment Policy**

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

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

# City of DeSoto

## Top Ten Taxpayers 2021 Tax Year

<u>Taxpayer Name</u>	Type of Business	2020 Assessed <u>Value*</u>	Percentage of Total Assessed Value**	Percentage of Top Ten Taxpayers to Assessed Value
SOLAR TURBINES INC	Utility/Manufacturing	232,639,735	4.28%	28.01%
KOHLER CO	Manufacturing	150,170,110	2.76%	18.08%
KOHLS DEPARTMENT STORESINC	Distribution	115,370,040	2.12%	13.89%
LOWES HOME CENTERS LLC	Retail	76,259,640	1.40%	9.18%
WRH PROPERTIES INC	Apartments	58,989,200	1.08%	7.10%
HARVEST A SOUTHFIELD 35 LLC	Manufacturing	54,831,820	1.01%	6.60%
HLIT II CTC 3 LP	Manufacturing	43,342,020	0.80%	5.22%
DESOTO APARTMENTS LTD	Apartments	35,836,040	0.66%	4.31%
ONCOR ELECTRIC DELIVERY	Utility	32,308,300	0.59%	3.89%
WALMART STORES INC	Retail	30,881,060	0.57%	3.72%
TOTAL		\$830,627,965	15.27%	100.00%

Data Compiled by the Dallas County Tax Office

<sup>\*</sup>Before Qualified Exemptions and/or Abatements

<sup>\*\*</sup>As compared with the 2020 certified market value provided by DCAD of \$5,438,189,247



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