



City of DeSoto

Memo

Date: Thursday, November 13, 2014
To: Dr. Tarron Richardson, City Manager 
From: Tishia N. Jordan, Assistant Director, Financial Services 
Subject: October 2014 Financial Reports

Attached are the October 2014 Financial Reports for the General Fund (GF), Public Utility Fund (PUF), Special Revenue and Capital Project Funds for your review. We hope that this report will provide you with a picture of the City's financial position for the month of October in fiscal year (FY) 2015. The summaries of major revenues and expenditures for the GF, as well as the PUF cover the majority of the total City budget and are listed separately. We have also included a page showing the Uses of Fund Balance items for your review.

General Fund

Revenues: Overall, the month of October 2014 reflects the expectation that revenues received from the prior year are recorded in FY2014. As explained in last month's report, revenues received after month-end that pertain to the prior FY will be recorded in the respective year.

Sales Tax revenues received in October are actually funds that were collected in August 2014. Therefore, no receipts are shown for sales taxes in this month's report. The **Property Taxes, Licenses and Permits Administrative Fee** and **Miscellaneous Revenues** met or exceeded our budgeted projections for the month of October 2014. **Franchise Fees** are paid quarterly and we receive them almost two (2) months in arrears. Therefore, franchise fees for the last quarter of FY2014 will be collected in November 2014, which will be recorded in FY2014 when received. Our overall actual year to date (YTD) revenue collected as a percentage of budget is 3.3% which is within .9% of the projected average of 2.4%.

Expenditures: The total GF actual year-to-date (YTD) expenditures are within our budgeted projections for this month. This month we expended 7.8% of our budgeted amount. Our budgeted projections show that in the past, we have spent around 6.5% of our budget target through October.

Public Utility Fund

Revenues: For the month of October 2014, the overall actual revenue collected for the PUF is 8.55% of the budgeted total. We have exceeded our projections of 8.00% by .55% for this month. The revenues for the PUF are considered to be within expectations for October 2014.

Expenses: The YTD expenditures for the PUF are within our budgeted expectations. For the month of October 2014, we spent 6.99% of the budgeted amount. Our budgeted projections show that in the past, we have spent an average of 3.03% of the budgeted target during this same time period.

GENERAL FUND
REVENUES AND EXPENDITURES
 FY 2014-2015
 Through October 2014
 8.4% of Budget Year



REVENUES	Final Amended Budget	Current Month Actuals	Actual Current YTD Amount	Projected YTD Amount	YTD Budget		
					Projected Variance	Actual YTD% of Budget	Projected % of Budget
					Over/(Under)		
PROPERTY TAXES	\$16,692,977	\$530,627	\$530,627	\$402,301	\$128,326	3.2%	2.4%
SALES TAXES	\$5,865,000	\$0	\$0	\$0	\$0	0.0%	0.0%
MIXED DRINK TAX	\$31,000	\$0	\$0	\$0	\$0	0.0%	0.0%
FRANCHISE FEES	\$4,265,719	\$99,579	\$99,579	\$4,266	\$95,313	2.3%	0.1%
LICENSES & PERMITS	\$877,650	\$86,077	\$86,077	\$105,318	(\$19,241)	9.8%	12.0%
INTERGOVERNMENTAL	\$551,046	\$2,305	\$2,305	\$8,266	(\$5,961)	0.4%	1.5%
CHARGES FOR SERVICES	\$1,166,000	\$28,997	\$28,997	\$11,660	\$17,337	2.5%	1.0%
RECREATION FEES	\$244,750	\$15,155	\$15,155	\$10,280	\$4,875	6.2%	4.2%
FINES & FORFEITURES	\$1,109,000	\$152,367	\$152,367	\$88,343	\$64,024	13.7%	8.0%
INTEREST REVENUES	\$50,000	\$417	\$417	\$400	\$17	0.8%	0.8%
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$155,986	\$155,986	\$155,362	\$624	8.3%	8.3%
MISCELLANEOUS	\$343,200	\$9,007	\$9,007	\$10,138	(\$1,131)	2.6%	3.0%
INTERFUND TRANSFERS	\$47,117	\$833	\$833	\$3,911	(\$3,078)	1.8%	8.3%
TOTAL REVENUES	\$33,115,296	\$1,081,350	\$1,081,350	\$800,245	\$281,105	3.3%	2.4%

EXPENDITURES					Over/(Under)		
CITY COUNCIL	301,325	\$16,717	\$16,717	\$15,111	\$1,606	5.5%	5.0%
CITY MANAGER/GEN ADMIN	1,027,513	59,326	59,326	\$45,673	13,653	5.8%	4.4%
FINANCIAL SERVICES	1,131,283	53,689	53,689	\$57,441	(3,752)	4.7%	5.1%
INFORMATION TECHNOLOGY	908,457	92,537	92,537	\$76,197	16,340	10.2%	8.4%
HUMAN RESOURCES	532,778	25,084	25,084	\$25,533	(449)	4.7%	4.8%
DEVELOPMENT SERVICES	5,520,552	368,848	368,848	\$264,986	103,862	6.7%	4.8%
PARKS AND LEISURE SERVICES	2,627,080	139,661	139,661	\$111,191	28,470	5.3%	4.2%
MUNICIPAL COURT	523,516	32,831	32,831	\$22,158	10,673	6.3%	4.2%
LIBRARY SERVICES	967,408	49,848	49,848	\$38,430	11,418	5.2%	4.0%
POLICE	8,804,769	640,659	640,659	\$523,003	117,656	7.3%	5.9%
REGIONAL JAIL	350,000	29,167	29,167	\$29,050	117	8.3%	8.3%
FIRE	7,210,926	578,974	578,974	\$420,758	158,216	8.0%	5.8%
SWRCC-REGIONAL DISPATCH	900,000	75,000	75,000	\$75,398	(398)	8.3%	8.4%
NON-DEPARTMENTAL	2,201,550	417,991	417,991	\$448,236	(30,245)	19.0%	20.4%
OPERATING EXPENDITURES:	\$33,007,157	\$2,580,332	\$2,580,332	\$2,153,165	\$427,167	7.8%	6.5%
Revenue Over/(Under) Expenditures	\$108,139	(\$1,498,982)	(\$1,498,982)				
USES OF FUND BALANCE	977,500	37,500	37,500				
TOTAL EXPENDITURES	\$33,984,657	\$2,617,832	\$2,617,832				

CITY OF DESOTO

FY 2014-2015

Through October 2014

USES OF FUND BALANCE

OBJECT	EXPENDITURES	Final Amended Budget FY 2015	Current Month Actuals 2015	Actual YTD Amount 2015
	USES OF FUND BALANCE			
51050	FICA EXP.-EMPLOYER	\$0	\$0	\$0
51080	WORKER'S COMPENSATION	\$0	\$0	\$0
51110	TMRS-EMPLOYER	\$0	\$0	\$0
55065	CONSULTANT SERVICES	\$0	\$0	\$0
55330	LIGHTING OF STREET SIGNS	\$0	\$0	\$0
55345	SUMMER INTERN PROGRAM	\$20,000	\$0	\$0
55370	ECONOMIC INCENTIVES	\$200,000	\$0	\$0
55385	USER FEE ANALYSIS	\$0	\$0	\$0
55420	COMPREHENSIVE PLAN	\$50,000	\$0	\$0
57510	CHRISTMAS EXPENSES	\$0	\$0	\$0
57680	FIREWORKS EXPENSES	\$0	\$0	\$0
57685	TEXAS ONE:TIER 2	\$0	\$0	\$0
58160	CAPITAL OUTLAY	\$185,000	\$0	\$0
59108	TRANS TO 108-STABILIZATION FD	\$450,000	\$37,500	\$37,500
	TOTAL USES OF FUND BALANCE	\$977,500	\$37,500	\$37,500

CITY OF DESOTO
Property Tax Collections Report
October 01 - 31, 2014

	Report Name	Base Tax Levy	Penalty & Interest	Collection Fees	Total
Collections:					
Payments Received	AC003P	\$725,789.66	\$7,176.67	\$6,862.44	\$739,828.77
Adjustments to Collections:					
Refunds/Levy Corrections	AC003A	-\$5,289.13	-\$25.00	\$0.00	-\$5,314.13
Return Check Items	AC003A	\$0.00	\$0.00	\$0.00	\$0.00
Transfers/Reversals	AC003A	\$3,082.52	\$26.95	\$81.60	\$3,191.07
Total Adjustments to Collections	AC003A	-\$2,206.61	\$1.95	\$81.60	-\$2,123.06
Maintenance & Operations	AC002A	\$506,471.01	\$4,965.75	\$6,944.04	\$518,380.80
Interest & Sinking	AC002A	\$217,112.04	\$2,212.87	\$0.00	\$219,324.91
Net Collections	AC002A	\$723,583.05	\$7,178.62	\$6,944.04	\$737,705.71
Transferred Refund from Escrow	AC002A	\$0.00			\$0.00
Rendition Penalty	AC006A	-\$10.40			-\$10.40
Collections Fee		\$0.00			\$0.00
Total Miscellaneous Items		-\$10.40			-\$10.40
M&O Net Payment to Entity		\$506,460.61	\$4,965.75		\$511,426.36
I&S Net Payment to Entity		\$217,112.04	\$2,212.87		\$219,324.91
Total Net Payment to Entity		\$723,572.65	\$7,178.62		\$730,751.27
Net Adjustment to Levy	AR006A	-\$35,853.73			
Current Year Collection Percentage Based on Monthly Collections:				3.06%	

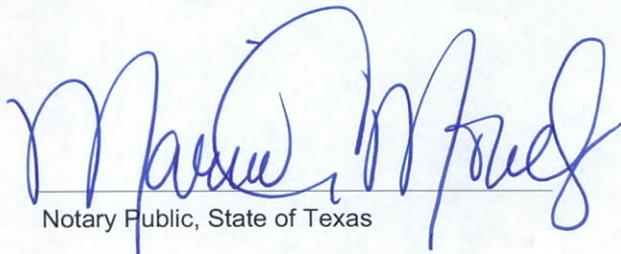
Total Net Payment to Entity = (Payments Received - Total Adj to Coll - Total Misc. Items)

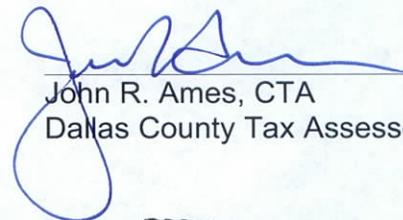
M&O Net Payment to Entity = (Maintenance & Operations - Total Miscellaneous Items)

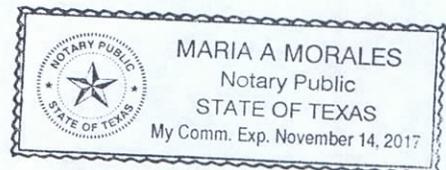
Detail reports will not be attached if no activity occurred for the month.

In accordance with the requirements of the Texas Property Tax Code, Chapter 31, Section 31.10 Paragraph (a), the attached tax collections report is respectfully submitted.

I, John R. Ames, CTA, Dallas County Tax Assessor/Collector, do hereby certify the attached collection totals, to the best of my knowledge.


 Notary Public, State of Texas


 John R. Ames, CTA
 Dallas County Tax Assessor/Collector



Sworn and subscribed before me, this 7 day of Nov, 2014.

PUBLIC UTILITY FUND
REVENUES AND EXPENDITURES

FY 2014-2015
 Through October 2014
 8.4% of Budget Year



	Final Amended Budget	Current Month Actuals	Actual YTD Amount	Projected YTD Amount	YTD Budget Projected Variance	Actual YTD% of Budget	Projected % of Budget
REVENUES					Over/(Under)		
Water Sales	\$9,557,925	\$912,992	\$912,992	\$791,587	\$121,405	9.55%	8.28%
Service Fees	\$110,000	\$6,263	\$6,263	\$11,605	(\$5,342)	5.69%	10.55%
Water Connections	\$40,000	\$5,720	\$5,720	\$4,160	\$1,560	14.30%	10.40%
Senior Discount-Water	(\$83,640)	(\$7,416)	(\$7,416)	(\$6,800)	(\$616)	8.87%	8.13%
Sewer Service	\$8,446,162	\$628,958	\$628,958	\$640,726	(\$11,768)	7.45%	7.59%
Sewer Connections	\$16,000	\$1,260	\$1,260	\$1,050	\$210	7.88%	6.56%
Senior Discount-Sewer	(\$81,600)	(\$7,215)	(\$7,215)	(\$6,577)	(\$638)	8.84%	8.06%
Penalty Fees	\$346,000	\$30,260	\$30,260	\$32,316	(\$2,056)	8.75%	9.34%
Miscellaneous	\$21,000	\$1,619	\$1,619	\$2,428	(\$809)	7.71%	11.56%
Interest Earnings	\$15,000	\$267	\$267	\$815	(\$548)	1.78%	5.43%
TOTAL REVENUES	\$18,386,847	\$1,572,708	\$1,572,708	\$1,471,310	\$101,398	8.55%	8.00%
EXPENDITURES					Over/(Under)		
Customer Accounts	\$1,752,295	121,500	\$121,500	\$28,738	92,762	6.93%	1.64%
Field Operations	\$12,095,371	741,909	\$741,909	\$509,215	232,694	6.13%	4.21%
Non Departmental	\$4,937,427	449,938	\$449,938	\$31,600	418,338	9.11%	0.64%
TOTAL EXPENDITURES	\$18,785,093	\$1,313,347	\$1,313,347	\$ 569,553	743,794	6.99%	3.03%
Revenue Over (Under) Expenditures	\$ (398,246)	\$ 259,361	\$ 259,361				

**OTHER FUNDS - FINANCIAL SUMMARY
FY 2014-2015**

Through October 2014

8.4% of Budget Year

Fund Nbr	FUND NAME	Beginning Fund Balance	Annual Revenue Budget	Current Month Revenues	Actual To-Date Revenues	Annual Expenditure Budget	Current Month Expenditures	Actual To-Date Expenditures	Ending Balance To Date
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OTHER ENTERPRISE FUNDS

503	WATER METER REPLACEMENT FUND	533,713	468,000	38,983	38,983	467,000	-	-	572,696
504	WATER/SEWER EQUIP REPLACE FUND	187,310	280,375	140,181	140,181	280,300	-	-	327,491
522	STORM DRAINAGE UTILITY FUND	830,565	1,492,150	124,363	124,363	1,607,909	122,841	122,841	832,087
552	SANITATION ENTERPRISE FUND	1,698,038	3,985,400	271,917	271,917	3,857,977	66,792	66,792	1,903,163

HOTEL OCCUPANCY TAX FUND

221	HOTEL OCCUPANCY TAX FUND	976,043	580,600	4,158	4,158	643,767	3,090	3,090	977,111
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OTHER SPECIAL REVENUE FUNDS

108	STABILIZATION FUND-DESOTO	775,554	450,000	37,544	37,544	-	-	-	813,098
111	SW REGIONAL COMM. CENTER FUND	1,556,522	2,854,300	284,486	284,486	3,005,014	345,632	345,632	1,495,376
112	CITY JAIL OPERATIONS	389,511	1,084,930	87,884	87,884	1,105,055	67,030	67,030	410,365
209	POLICE DEPT.-STATE SEIZED FUND	1,083	1,050	209	209	1,000	-	-	1,292
210	POLICE DEPT.- FED SEIZED FUNDS	224,357	40,200	5,148	5,148	50,000	40	40	229,465
222	CLOSED- NANCE FARM FUND	20,850	-	-	-	-	-	-	20,850
223	YOUTH SPORTS ASSOC-BASEBALL	8,205	32,000	-	-	31,902	6,205	6,205	2,000
224	JUVENILE CASE MANAGER FUND	68,994	30,150	3,024	3,024	26,477	1,422	1,422	70,596
225	MUNICIPAL COURT TECHNOLOGY	45,916	25,100	2,421	2,421	15,111	2,800	2,800	45,537
226	MUNICIPAL COURT SECURITY FUND	188,949	20,250	1,825	1,825	30,620	1,113	1,113	189,661
227	RECREATION REVOLVING FUND	294,141	389,400	35,028	35,028	435,012	10,748	10,748	318,421
228	FIRE TRAINING FUND	180,173	340,100	13,220	13,220	325,385	23,881	23,881	169,512
229	POLICE GRANT FUND	38,138	7,489	7,489	7,489	7,489	-	-	45,627
230	ENERGY MANAGEMENT FUND	360,753	2,379,758	198,368	198,368	2,168,020	24,661	24,661	534,460
231	SENIOR CENTER	37,876	10,508	575	575	9,475	351	351	38,100
233	YOUTH SPORTS ASSOC-SOCCER	9,916	30,000	-	-	41,000	7,916	7,916	2,000
234	POLICE-HOMELAND SECURE GRANT	-	-	-	-	-	-	-	-
237	HISTORICAL FOUNDATION	4,384	-	-	-	-	-	-	4,384
238	YOUTH SPORTS ASSOC-FOOTBALL	17,605	38,600	311	311	37,529	3,332	3,332	14,584
239	YOUTH SPORTS ASSOC-BASKETBALL	95	23,300	2,755	2,755	22,600	-	-	2,850
240	HEALTH FACILITIES DEVEL CORP	18,370	45	1	1	100	-	-	18,371
241	HOUSING FINANCE CORP	229,926	30	42	42	20,000	-	-	229,968
242	INDUSTRIAL DEVEL. AUTHORITY	29,054	50	2	2	250	-	-	29,056
247	YOUTH SPORTS-GIRLS SOFTBALL	3,710	2,250	-	-	2,215	-	-	3,710
264	FIRE GRANT FUND	(7,361)	-	-	-	-	-	-	(7,361)
624	LIBRARY REVENUE FUND	15,410	12,610	1,189	1,189	11,520	36	36	16,563

DEBT SERVICE FUNDS

305	BOND DEBT SERVICE FUND	2,545,070	7,035,318	202,981	202,981	6,995,020	-	-	2,748,051
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MAINTENANCE/REPLACEMENT FUNDS

401	FIRE PPE REPLACEMENT	34,507	63,250	63,014	63,014	11,867	-	-	97,521
402	FIRE EQUIP. REPLACEMENT FUND	142,165	56,604	27,576	27,576	68,000	-	-	169,741
403	FURNITURE REPLACEMENT FUND	3,253	30,000	30,005	30,005	30,000	-	-	33,258
406	COMMAND VEHICLE FIRE	61,498	1,100	8	8	14,700	-	-	61,506
407	PARK MAINTENANCE	177,158	26,200	2,185	2,185	10,000	-	-	179,343
408	POOL MAINTENANCE FUND	80,411	21,125	1,764	1,764	16,400	-	-	82,175
409	POLICE EQUIPMENT REPLACE FUND	18,417	115,902	57,837	57,837	95,152	2,801	2,801	73,453
410	FACILITY MAINTENANCE	50,942	469,401	39,107	39,107	379,800	3,956	3,956	86,093
412	ELECTRON.EQUIP.REPLACE.FUND	301,459	225,762	17,985	17,985	161,000	22,788	22,788	296,656
419	CAPITAL IMPR.-OTHER PUBL WKS	133,835	535,689	44,592	44,592	735,532	-	-	178,427
420	EQUIPMENT REPLACEMENT FUND	622,541	626,000	156,304	156,304	719,200	82,104	82,104	696,741
503	WATER METER REPLACEMENT FUND	533,713	468,000	38,983	38,983	467,000	-	-	572,696
504	WATER/SEWER EQUIP REPLACE FUND	187,310	280,375	140,181	140,181	280,300	-	-	327,491
524	DRAINAGE EQUIP REPLACE FUND	-	-	-	-	-	-	-	-
553	SANITATION EQUIP REPLACE FUND	(58,568)	84,800	7,069	7,069	84,800	-	-	(51,499)

PARK DEVELOPMENT CORPORATION

118	PARK DEVELOPMENT CORP. FUND	421,096	507,600	66	66	453,700	-	-	421,162
347	DEBT SERVICE PARKS DEVELOPMENT	118,515	211,950	15	15	214,150	-	-	118,530

CAPITAL PROJECT FUNDS - FINANCIAL SUMMARY

FY 2014-2015

Through October 2014

8.4% of Budget Year

Fund Nbr	FUND NAME	Beginning Fund Balance	Annual Revenue Budget	Current Month Revenues	Actual To-Date Revenues	Annual Expenditure Budget	Current Month Expenditures	Actual To-Date Expenditures	Ending Balance To Date
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OTHER CAPITAL PROJECTS

417	PARK LAND DEDICATION	120,321	10,300	17	17	25,000	-	-	120,338
419	CAPITAL IMPR.-OTHER PUBL WKS	133,835	535,689	44,592	44,592	735,532	-	-	178,427
486	GENERAL FUND CAPITAL IMPROV	96,442	-	12	12	(20,007)	-	-	96,454

STREET IMPROVEMENTS BOND ISSUANCE PROJECTS

489	STREET IMPROVEMENTS-GO BONDS	691,258	2,500	56	56	(484,857)	338,661	338,661	352,653
490	STREET IMPROVEMENTS-CO BONDS	1,765,582	3,001,000	68	68	7,912,344	-	-	1,765,650

2011A BOND ISSUANCE PROJECTS

702	HELIPORT PROJECT-2011A BONDS	1,798	-	-	-	(222,721)	-	-	1,798
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CAPITAL PROJECTS - ENTERPRISE FUNDS

508	CIP-WATER & SEWER FUND	3,719,427	1,628,784	135,751	135,751	11,685,869	-	-	3,855,178
528	DRAINAGE IMPROVEMENTS FUND	2,500,649	1,103,064	91,876	91,876	1,582,648	-	-	2,592,525

GENERAL FUND
REVENUES AND EXPENDITURES
 FY 2013-2014
 Through September 2014
 100% of Budget Year



REVENUES	Final Amended Budget	Actual Current YTD Amount	Actual YTD% of Budget
PROPERTY TAXES	\$15,965,411	\$15,987,321	100.1%
SALES TAXES	\$5,760,000	\$6,548,886	113.7%
MIXED DRINK TAX	\$33,000	\$35,231	106.8%
FRANCHISE FEES	\$4,037,290	\$3,804,637	94.2%
LICENSES & PERMITS	\$753,755	\$1,248,422	165.6%
INTERGOVERNMENTAL	\$511,697	\$441,267	86.2%
CHARGES FOR SERVICES	\$1,141,250	\$1,330,595	116.6%
RECREATION FEES	\$226,050	\$254,776	112.7%
FINES & FORFEITURES	\$1,119,000	\$1,444,240	129.1%
INTEREST REVENUES	\$50,000	\$44,168	88.3%
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$1,871,837	100.0%
MISCELLANEOUS	\$363,200	\$565,484	155.7%
INTERFUND TRANSFERS	\$121,037	\$130,853	108.1%
TOTAL REVENUES	\$31,953,527	\$33,707,717	105.5%

EXPENDITURES			
CITY COUNCIL	283,313	\$251,748	88.9%
CITY MANAGER/GEN ADMIN	994,578	982,970	98.8%
FINANCIAL SERVICES	1,112,452	1,036,484	93.2%
INFORMATION TECHNOLOGY	806,783	766,708	95.0%
HUMAN RESOURCES	449,725	460,664	102.4%
DEVELOPMENT SERVICES	5,377,535	5,135,490	95.5%
PARKS AND LEISURE SERVICES	2,395,464	2,383,012	99.5%
MUNICIPAL COURT	575,983	476,888	82.8%
LIBRARY SERVICES	944,575	887,534	94.0%
POLICE	8,689,647	8,723,562	100.4%
REGIONAL JAIL	340,000	340,000	100.0%
FIRE	6,797,381	6,789,908	99.9%
SWRCC-REGIONAL DISPATCH	887,665	887,665	100.0%
NON-DEPARTMENTAL	2,273,405	2,052,123	90.3%
OPERATING EXPENDITURES:	\$31,928,506	\$31,174,756	97.6%

Revenue Over/(Under) Expenditures	\$25,021	\$2,532,961
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USES OF FUND BALANCE	916,723	888,896
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TOTAL EXPENDITURES	\$32,845,229	\$32,063,652
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CITY OF DESOTO

FY 2013-2014

Through September 2014

USES OF FUND BALANCE

OBJECT	EXPENDITURES	Final Amended Budget FY 2014	Actual YTD Amount 2014
	USES OF FUND BALANCE		
51050	FICA EXP.-EMPLOYER	\$0	\$1,478
51080	WORKER'S COMPENSATION	\$0	\$138
51110	TMRS-EMPLOYER	\$0	\$562
55065	CONSULTANT SERVICES	\$8,390	\$8,383
55330	LIGHTING OF STREET SIGNS	\$45,000	\$33,188
55345	SUMMER INTERN PROGRAM	\$25,000	\$18,882
55370	ECONOMIC INCENTIVES	\$210,000	\$106,305
55385	USER FEE ANALYSIS	\$15,000	\$0
55420	COMPREHENSIVE PLAN	\$50,000	\$45,478
57510	CHRISTMAS EXPENSES	\$20,000	\$19,442
57680	FIREWORKS EXPENSES	\$35,000	\$18,500
57685	TEXAS ONE:TIER 2	\$8,333	\$0
58160	CAPITAL OUTLAY	\$0	\$136,102
59108	TRANS TO 108-STABILIZATION FD	\$500,000	\$500,000
	TOTAL USES OF FUND BALANCE	\$916,723	\$888,896

PUBLIC UTILITY FUND
REVENUES AND EXPENDITURES

FY 2013-2014

Through September 2014

100% of Budget Year



	Final Amended Budget	Actual YTD Amount	Actual YTD% of Budget
REVENUES			
Water Sales	\$9,830,512	\$9,170,911	93.29%
Service Fees	\$110,000	\$84,590	76.90%
Water Connections	\$40,000	\$63,286	158.22%
Senior Discount-Water	(\$82,000)	(\$85,410)	104.16%
Sewer Service	\$7,325,193	\$7,071,226	96.53%
Sewer Connections	\$16,000	\$12,670	79.19%
Senior Discount-Sewer	(\$80,000)	(\$82,908)	103.64%
Penalty Fees	\$336,000	\$341,045	101.50%
Miscellaneous	\$11,000	\$27,526	250.24%
Interest Earnings	\$15,000	\$30,498	203.32%
TOTAL REVENUES	\$17,521,705	\$16,633,434	94.93%
EXPENDITURES			
Customer Accounts	\$2,533,026	\$2,549,158	100.64%
Field Operations	\$10,948,246	\$10,239,087	93.52%
Non Departmental	\$6,048,030	\$5,989,814	99.04%
TOTAL EXPENDITURES	\$19,529,302	\$18,778,059	96.15%
Revenue Over (Under) Expenditures	\$ (2,007,597)	\$ (2,144,625)	

**OTHER FUNDS - FINANCIAL SUMMARY
FY 2013-2014**

Through September 2014

100% of Budget Year

Fund Nbr	FUND NAME	Beginning Fund Balance	Annual Revenue Budget	Actual To-Date Revenues	Annual Expenditure Budget	Actual To-Date Expenditures	Ending Balance To Date
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OTHER ENTERPRISE FUNDS

503	WATER METER REPLACEMENT FUND	465,810	1,301,000	1,301,379	1,300,000	1,233,269	533,920
504	WATER/SEWER EQUIP REPLACE FUND	142,230	208,375	208,537	208,300	195,236	155,531
522	STORM DRAINAGE UTILITY FUND	960,413	1,492,150	1,487,435	1,683,178	1,619,453	828,395
552	SANITATION ENTERPRISE FUND	1,299,620	3,913,000	3,969,949	3,680,665	3,717,864	1,551,705

HOTEL OCCUPANCY TAX FUND

221	HOTEL OCCUPANCY TAX FUND	800,579	584,428	788,180	641,804	571,322	1,017,437
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OTHER SPECIAL REVENUE FUNDS

108	STABILIZATION FUND-DESOTO	-	500,000	777,108	-	-	777,108
111	SW REGIONAL COMM. CENTER FUND	1,518,767	2,787,295	2,801,690	3,023,581	2,803,733	1,516,724
112	CITY JAIL OPERATIONS	305,430	1,054,930	1,040,847	1,019,045	971,229	375,048
209	POLICE DEPT.-STATE SEIZED FUND	163	10,050	5,262	10,000	4,341	1,084
210	POLICE DEPT.- FED SEIZED FUNDS	41,244	117,912	270,371	117,712	104,736	206,879
222	CLOSED- NANCE FARM FUND	20,817	-	36	-	20,853	-
223	YOUTH SPORTS ASSOC-BASEBALL	6,860	32,000	33,248	26,000	31,902	8,206
224	JUVENILE CASE MANAGER FUND	60,773	30,150	31,869	24,709	23,636	69,006
225	MUNICIPAL COURT TECHNOLOGY	32,691	25,100	25,660	10,000	12,429	45,922
226	MUNICIPAL COURT SECURITY FUND	209,752	20,250	19,584	48,520	40,341	188,995
227	RECREATION REVOLVING FUND	236,678	411,920	434,644	434,949	384,378	286,944
228	FIRE TRAINING FUND	119,213	268,600	336,894	301,705	279,105	177,002
229	POLICE GRANT FUND	46,318	-	7,633	20,198	15,813	38,138
230	ENERGY MANAGEMENT FUND	(54,938)	2,379,758	2,396,101	2,164,000	2,127,924	213,239
231	SENIOR CENTER	38,910	15,283	10,743	13,225	12,315	37,338
233	YOUTH SPORTS ASSOC-SOCCER	19,417	50,000	26,967	49,000	36,469	9,915
234	POLICE-HOMELAND SECURE GRANT	-	-	-	-	-	-
237	HISTORICAL FOUNDATION	4,384	-	-	-	-	4,384
238	YOUTH SPORTS ASSOC-FOOTBALL	18,170	60,600	20,341	52,696	21,267	17,244
239	YOUTH SPORTS ASSOC-BASKETBALL	(695)	21,500	23,255	21,000	22,465	95
240	HEALTH FACILITIES DEVEL CORP	18,355	45	15	100	-	18,370
241	HOUSING FINANCE CORP	248,915	30	476	20,000	19,466	229,925
242	INDUSTRIAL DEVEL. AUTHORITY	29,031	50	23	250	-	29,054
247	YOUTH SPORTS-GIRLS SOFTBALL	3,214	2,100	2,710	1,100	2,214	3,710
264	FIRE GRANT FUND	-	-	763	-	8,124	(7,361)
624	LIBRARY REVENUE FUND	9,415	10,110	14,774	10,310	9,095	15,094

DEBT SERVICE FUNDS

305	BOND DEBT SERVICE FUND	1,655,136	6,733,621	7,866,185	6,307,988	6,976,227	2,545,094
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MAINTENANCE/REPLACEMENT FUNDS

401	FIRE PPE REPLACEMENT	50,066	63,250	63,107	90,663	79,518	33,655
402	FIRE EQUIP. REPLACEMENT FUND	165,134	1,500	321	68,000	23,267	142,188
403	FURNITURE REPLACEMENT FUND	(4,788)	30,000	30,010	20,000	21,969	3,253
406	COMMAND VEHICLE FIRE	61,638	1,100	115	14,700	245	61,508
407	PARK MAINTENANCE	152,442	26,200	26,309	63,000	52,768	125,983
408	POOL MAINTENANCE FUND	66,908	21,125	21,183	54,000	7,664	80,427
409	POLICE EQUIPMENT REPLACE FUND	14,210	95,402	95,200	80,269	92,796	16,614
410	FACILITY MAINTENANCE	30,008	327,901	327,779	390,650	320,251	37,536
412	ELECTRON.EQUIP.REPLACE.FUND	476,724	197,897	214,362	611,000	389,974	301,112
419	CAPITAL IMPR.-OTHER PUBL WKS	232,032	639,583	663,950	800,000	692,467	203,515
420	EQUIPMENT REPLACEMENT FUND	671,194	497,200	497,925	604,200	568,427	600,692
503	WATER METER REPLACEMENT FUND	465,810	1,301,000	1,301,379	1,300,000	1,233,269	533,920
504	WATER/SEWER EQUIP REPLACE FUND	142,230	208,375	208,537	208,300	195,236	155,531
524	DRAINAGE EQUIP REPLACE FUND	-	-	-	-	-	-
553	SANITATION EQUIP REPLACE FUND	6,547	55,000	55,046	55,000	120,160	(58,567)

PARK DEVELOPMENT CORPORATION

118	PARK DEVELOPMENT CORP. FUND	442,756	450,600	546,360	472,971	454,241	534,875
347	DEBT SERVICE PARKS DEVELOPMENT	121,291	210,900	210,841	211,600	213,600	118,532

**CAPITAL PROJECT FUNDS - FINANCIAL SUMMARY
FY 2013-2014**

Through September 2014
100% of Budget Year

Fund Nbr	FUND NAME	Beginning Fund Balance	Annual Revenue Budget	Actual To-Date Revenues	Annual Expenditure Budget	Actual To-Date Expenditures	Ending Balance To Date
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OTHER CAPITAL PROJECTS

417	PARK LAND DEDICATION	83,640	10,300	45,701	47,000	9,000	120,341
419	CAPITAL IMPR.-OTHER PUBL WKS	232,032	639,583	663,950	800,000	692,467	203,515
486	GENERAL FUND CAPITAL IMPROV	207,452	-	47,301	69,677	121,180	133,573

STREET IMPROVEMENTS BOND ISSUANCE PROJECTS

489	STREET IMPROVEMENTS-GO BONDS	2,274,095	2,500	2,259	1,000,000	1,590,864	685,490
490	STREET IMPROVEMENTS-CO BONDS	2,328,155	117,000	119,947	2,201,036	680,818	1,767,284

2011A BOND ISSUANCE PROJECTS

702	HELIPORT PROJECT-2011A BONDS	272,561	100	1,958	50,640	273,316	1,203
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CAPITAL PROJECTS - ENTERPRISE FUNDS

508	CIP-WATER & SEWER FUND	2,367,352	2,707,500	2,732,104	5,078,050	1,361,528	3,737,928
528	DRAINAGE IMPROVEMENTS FUND	2,098,701	1,178,064	1,178,819	1,175,564	776,056	2,501,464