

GENERAL FUND
REVENUES AND EXPENDITURES
 FY 2018-2019
 Through April 2019
 58.4% 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	\$22,603,544	\$214,739	\$23,491,262	\$21,378,432	\$2,112,830	103.9%	94.6%
SALES TAXES	\$7,125,000	\$652,559	\$4,538,182	\$3,709,275	\$828,907	63.7%	52.1%
MIXED DRINK TAX	\$41,000	\$12,743	\$24,546	\$24,797	(\$251)	59.9%	60.5%
FRANCHISE FEES	\$4,048,290	\$88,158	\$1,291,357	\$1,571,546	(\$280,189)	31.9%	38.8%
LICENSES & PERMITS	\$1,316,000	\$70,522	\$639,979	\$1,041,746	(\$401,767)	48.6%	79.2%
INTERGOVERNMENTAL	\$436,732	\$18,948	\$168,435	\$236,447	(\$68,012)	38.6%	54.1%
CHARGES FOR SERVICES	\$1,631,000	\$196,308	\$722,976	\$853,665	(\$130,689)	44.3%	52.3%
RECREATION FEES	\$272,200	\$16,457	\$114,931	\$119,060	(\$4,129)	42.2%	43.7%
FINES & FORFEITURES	\$1,291,000	\$126,729	\$740,292	\$881,495	(\$141,203)	57.3%	68.3%
INTEREST REVENUES	\$105,300	\$23,305	\$217,513	\$37,040	\$180,473	206.6%	35.2%
ADMINISTRATIVE FEE REIMBURSE	\$2,000,001	\$166,667	\$1,166,667	\$1,166,001	\$666	58.3%	58.3%
MISCELLANEOUS	\$364,400	\$10,355	\$267,297	\$241,087	\$26,210	73.4%	66.2%
INTERFUND TRANSFERS	\$37,500	\$933	\$32,833	\$28,830	\$4,003	87.6%	76.9%
TOTAL REVENUES	\$41,271,967	\$1,598,423	\$33,416,270	\$31,289,421	\$2,126,849	81.0%	75.8%
					Over/(Under)		
EXPENDITURES							
CITY COUNCIL	308,394	\$22,190	\$200,128	\$162,400	\$37,728	64.9%	52.7%
CITY MANAGER/GEN ADMIN	1,802,565	118,793	827,028	\$1,001,505	(174,477)	45.9%	55.6%
FINANCIAL SERVICES	1,331,174	76,176	700,964	\$669,314	31,650	52.7%	50.3%
INFORMATION TECHNOLOGY	1,594,125	107,641	787,862	\$874,537	(86,675)	49.4%	54.9%
HUMAN RESOURCES	694,680	64,092	382,241	\$364,151	18,090	55.0%	52.4%
DEVELOPMENT SERVICES	7,911,044	1,374,481	4,889,595	\$4,105,832	783,763	61.8%	51.9%
PARKS AND LEISURE SERVICES	3,348,739	361,042	1,698,016	\$1,575,247	122,769	50.7%	47.0%
MUNICIPAL COURT	682,339	57,677	375,941	\$355,799	20,142	55.1%	52.1%
LIBRARY SERVICES	1,431,529	164,945	711,522	\$734,661	(23,139)	49.7%	51.3%
POLICE	10,268,642	975,003	5,532,575	\$5,719,634	(187,059)	53.9%	55.7%
REGIONAL JAIL	370,000	30,833	215,833	\$215,710	123	58.3%	58.3%
FIRE	8,536,553	881,003	4,851,144	\$4,865,835	(14,691)	56.8%	57.0%
SWRCC-REGIONAL DISPATCH	727,937	60,661	424,630	\$424,387	243	58.3%	58.3%
NON-DEPARTMENTAL	2,267,736	72,170	1,045,984	\$1,620,071	(574,087)	46.1%	71.4%
OPERATING EXPENDITURES:	\$41,275,457	\$4,366,707	\$22,643,463	\$22,689,083	(\$45,620)	54.9%	55.0%
Revenue Over/(Under) Expenditures	(\$3,490)	(\$2,768,284)	\$10,772,807				
USES OF FUND BALANCE	2,374,820	320,433	1,705,031				
TOTAL EXPENDITURES	\$43,650,277	\$4,687,140	\$24,348,494				

CITY OF DESOTO
FY 2018-2019
Through April 2019
USES OF FUND BALANCE

OBJECT	EXPENDITURES	Amended Budget FY 2019	Current Month Actuals 2019	Actual YTD Amount 2019
	<u>USES OF FUND BALANCE</u>			
55222	TRANSPORTATION PROGRAM	\$96,320	\$7,933	\$55,531
55345	SUMMER INTERN PROGRAM	\$40,000	\$0	\$0
55415	OTHER CONTRACTUAL SERVICES	\$26,000	\$0	\$23,500
58070	LAND PURCHASE	\$462,500	\$0	\$438,500
59108	TRANS TO 108-STABILIZATION FD	\$250,000	\$20,833	\$145,833
59412	TRANS TO 412 ELECTRONIC EQUIP	\$500,000	\$41,667	\$291,667
59705	TRANS TO 705-FIRE STATION IMPR	\$1,000,000	\$250,000	\$750,000
	TOTAL USES OF FUND BALANCE	\$2,374,820	\$320,433	\$1,705,031

PUBLIC UTILITY FUND
REVENUES AND EXPENDITURES

FY 2018-2019
Through April 2019
58.4% of Budget Year



	Final Amended Budget	Current Month Actuals	Actual YTD Amount	Projected YTD Amount	YTD Budget Projected Variance Over/(Under)	Actual YTD% of Budget	Projected % of Budget
REVENUES							
Water Sales	\$9,739,096	\$759,291	\$4,951,522	\$4,821,632	\$129,890	50.8%	49.5%
Service Fees	\$65,400	\$5,578	\$38,339	\$33,842	\$4,497	58.6%	51.7%
Water Connections	\$70,000	\$1,030	\$18,686	\$53,952	(\$35,266)	26.7%	77.1%
Senior Discount-Water	(\$110,000)	(\$10,014)	(\$65,946)	(\$68,891)	\$2,945	60.0%	62.6%
Sewer Service	\$11,696,279	\$977,364	\$6,553,197	\$6,787,585	(\$234,388)	56.0%	58.0%
Sewer Connections	\$11,000	\$280	\$4,655	\$4,459	\$196	42.3%	40.5%
Senior Discount-Sewer	(\$110,000)	(\$9,735)	(\$64,614)	(\$68,781)	\$4,167	58.7%	62.5%
Penalty Fees	\$346,000	\$24,680	\$194,290	\$200,286	(\$5,996)	56.2%	57.9%
Miscellaneous	\$27,000	\$2,033	\$589,203	\$18,834	\$570,369	2182.2%	69.8%
Interest Earnings	\$28,000	\$5,911	\$87,630	\$10,413	\$77,217	313.0%	37.2%
TOTAL REVENUES	\$21,762,775	\$1,756,418	\$12,306,962	\$11,793,331	\$513,631	56.6%	54.2%
EXPENDITURES							
Customer Accounts	\$3,559,427	158,723	\$1,088,805	\$1,865,282	(776,477)	30.6%	52.4%
Field Operations	\$14,471,395	1,217,580	\$7,562,812	\$7,553,489	9,323	52.3%	52.2%
Non Departmental	\$5,495,585	611,995	\$3,377,149	\$3,234,811	142,338	61.5%	58.9%
TOTAL EXPENDITURES	\$23,526,407	\$1,988,298	\$12,028,766	\$12,653,582	(624,816)	51.1%	53.8%
Revenue Over (Under) Expenditures	\$ (1,763,632)	\$ (231,880)	\$ 278,196				

CITY OF DESOTO
Property Tax Collections Report
April 01 - 30, 2019

	Report Name	Base Tax Levy	Penalty & Interest	Collection Fees	Total
Collections:					
Payments Received	AC003P	\$196,467.07	\$26,939.51	\$7,407.61	\$230,814.19
Adjustments to Collections:					
Refunds/Levy Corrections	AC003A	(\$13,771.90)	(\$19.48)	\$0.00	(\$13,791.38)
Return Check Items	AC003A	(\$889.18)	(\$127.01)	(\$45.28)	(\$1,061.47)
Transfers/Reversals	AC003A	\$551.70	(\$525.88)	(\$436.60)	(\$410.78)
Total Adjustments to Collections	AC003A	(\$14,109.38)	(\$672.37)	(\$481.88)	(\$15,263.63)
Maintenance & Operations	AC002A	\$138,036.02	\$19,359.25	\$6,925.73	\$164,321.00
Interest & Sinking	AC002A	\$44,321.67	\$6,907.89	\$0.00	\$51,229.56
Net Collections	AC002A	\$182,357.69	\$26,267.14	\$6,925.73	\$215,550.56
Transferred Refund from Escrow	AC002A	\$0.00			\$0.00
Rendition Penalty	AC006A	(\$34.67)			(\$34.67)
Collections Fee		\$0.00			\$0.00
Total Miscellaneous Items		(\$34.67)			(\$34.67)
M&O Net Payment to Entity		\$138,001.35	\$19,359.25		\$157,360.60
I&S Net Payment to Entity		\$44,321.67	\$6,907.89		\$51,229.56
Total Net Payment to Entity		\$182,323.02	\$26,267.14		\$208,590.16
Net Adjustment to Levy	AR006A	(\$12,820.99)			
Current Year Collection Percentage Based on Monthly Collections:				97.65%	

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

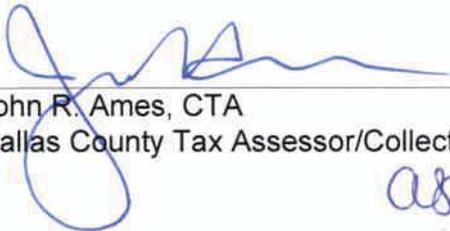
M&O Net Payment to Entity = (Maintenance & Operations - Total Miscellaneous Items)

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

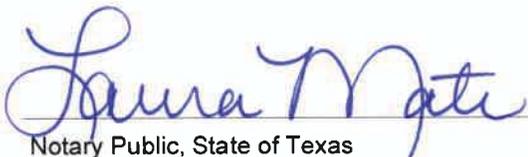
In accordance with the requirements of the Texas Property Tax Code, Chapter 31, Section 31.10 Paragraph (a), the attached tax collections report is respectfully submitted.

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




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

asr


 Notary Public, State of Texas

Sworn and subscribed before me, this 6 day of May, 2019.

**OTHER FUNDS - FINANCIAL SUMMARY
FY 2018-2019**

Through April 2019
58.4% 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
----------	-----------	------------------------	-----------------------	------------------------	-------------------------	---------------------------	----------------------------	-----------------------------	------------------------

OTHER ENTERPRISE FUNDS

503	WATER METER REPLACEMENT FUND	96,790	2,051,063	47,558	332,000	2,113,063	-	155,085	273,705
504	WATER/SEWER EQUIP REPLACE FUND	771,211	139,400	69,981	140,481	204,700	-	23,469	888,223
522	STORM DRAINAGE UTILITY FUND	1,040,431	1,546,500	131,285	917,385	1,769,464	130,221	938,442	1,019,374
552	SANITATION ENTERPRISE FUND	1,561,125	4,476,344	363,352	2,427,061	4,502,939	400,891	2,342,509	1,645,677

HOTEL OCCUPANCY TAX FUND

221	HOTEL OCCUPANCY TAX FUND	1,526,247	906,200	99,720	519,650	1,390,969	128,116	601,488	1,444,409
-----	--------------------------	-----------	---------	--------	---------	-----------	---------	---------	-----------

OTHER SPECIAL REVENUE FUNDS

108	STABILIZATION FUND-DESOTO	2,130,469	251,500	21,872	161,581	-	-	-	2,292,050
111	SW REGIONAL COMM. CENTER FUND	430,841	3,496,711	273,681	1,944,176	3,590,066	272,067	2,198,739	176,278
112	CITY JAIL OPERATIONS	396,039	1,198,230	100,289	706,423	1,242,575	100,802	651,307	451,155
209	POLICE DEPT.-STATE SEIZED FUND	1,545	1,050	8	39	200	-	-	1,584
210	POLICE DEPT.- FED SEIZED FUNDS	537,004	55,200	755	30,903	203,900	9,397	93,667	474,240
223	YOUTH SPORTS ASSOC-BASEBALL	4,000	-	-	-	-	-	-	4,000
224	JUVENILE CASE MANAGER FUND	53,991	55,150	5,188	31,832	59,639	4,849	34,284	51,539
225	MUNICIPAL COURT TECHNOLOGY	91,882	20,100	2,217	11,782	17,540	674	3,566	100,098
226	MUNICIPAL COURT SECURITY FUND	86,408	15,250	1,677	8,912	18,924	1,407	8,795	86,525
227	RECREATION REVOLVING FUND	227,303	390,900	36,597	206,106	422,017	28,672	232,281	201,128
228	FIRE TRAINING FUND	210,953	350,100	16,908	124,688	340,953	24,415	153,037	182,604
229	POLICE GRANT FUND	30,739	73,625	47,076	60,896	92,450	3,963	42,325	49,310
230	ENERGY MANAGEMENT FUND	573,710	1,903,758	160,306	1,120,105	1,853,512	133,275	668,126	1,025,689
231	SENIOR CENTER	29,998	10,608	353	3,592	10,915	1,625	6,534	27,056
233	YOUTH SPORTS ASSOC-SOCCER	2,000	-	-	-	-	-	-	2,000
237	HISTORICAL FOUNDATION	4,744	-	-	-	-	-	-	4,744
238	YOUTH SPORTS ASSOC-FOOTBALL	18,348	59,650	5	379	48,300	-	14,352	4,375
239	YOUTH SPORTS ASSOC-BASKETBALL	6,250	40,585	-	39,862	34,722	299	29,916	16,196
240	HEALTH FACILITIES DEVEL CORP	18,752	45	27	182	100	-	-	18,934
241	HOUSING FINANCE CORP	159,329	30	-	-	20,000	-	7,240	152,089
242	INDUSTRIAL DEVEL. AUTHORITY	29,671	50	44	298	250	-	-	29,969
247	YOUTH SPORTS-GIRLS SOFTBALL	4,625	-	-	-	-	-	-	4,625
263	CDBG GRANT FUND	4,404	269,087	-	-	268,987	3,990	61,821	(57,417)
624	LIBRARY REVENUE FUND	21,405	57,001	2,797	17,428	54,461	98	5,754	33,079

DEBT SERVICE FUNDS

305	BOND DEBT SERVICE FUND	4,031,604	7,824,674	56,706	7,483,737	7,494,805	400	6,521,699	4,993,642
-----	------------------------	-----------	-----------	--------	-----------	-----------	-----	-----------	-----------

MAINTENANCE/REPLACEMENT FUNDS

401	FIRE PPE REPLACEMENT	161,783	63,250	31,710	63,866	113,000	-	39,486	186,163
402	FIRE EQUIP. REPLACEMENT FUND	79,196	95,715	47,304	94,938	134,616	-	-	174,134
403	FURNITURE REPLACEMENT FUND	18,267	30,000	15,050	30,185	30,000	694	4,071	44,381
406	COMMAND VEHICLE FIRE	18,627	100	4	81	14,700	-	14,700	4,008
407	PARK MAINTENANCE	125,394	26,200	2,325	15,882	39,500	-	775	140,501
408	POOL MAINTENANCE FUND	(1,129)	51,125	4,305	29,957	51,400	-	1,600	27,228
409	POLICE EQUIPMENT REPLACE FUND	139,023	181,124	9,887	86,284	179,874	4,313	104,088	121,219
410	FACILITY MAINTENANCE	502,453	354,950	30,158	209,730	696,317	27,237	179,982	532,201
412	ELECTRON.EQUIP.REPLACE.FUND	2,435,111	758,586	65,757	459,802	369,700	67,172	242,588	2,652,325
413	SWRCC-EQUIPMENT REPLACE FUND	746,295	229,025	259	230,231	787,041	6,480	239,495	737,031
419	CAPITAL IMPR.-OTHER PUBL WKS	927,758	705,689	58,789	412,427	1,566,069	-	782,589	557,596
420	EQUIPMENT REPLACEMENT FUND	2,148,132	1,187,400	581,252	1,186,806	1,208,386	23,769	186,621	3,148,317
479	CAPITAL IMPROVEMENTS-CITY	2,000,000	-	7	3,102	-	-	-	2,003,102
503	WATER METER REPLACEMENT FUND	96,790	2,051,063	47,558	332,000	2,113,063	-	155,085	273,705
504	WATER/SEWER EQUIP REPLACE FUND	771,211	139,400	69,981	140,481	204,700	-	23,469	888,223
524	DRAINAGE EQUIP REPLACE FUND	-	-	-	-	-	-	-	-
553	SANITATION EQUIP REPLACE FUND	45,155	35,000	17,591	35,352	25,600	-	-	80,507

PARK DEVELOPMENT CORPORATION

118	PARK DEVELOPMENT CORP. FUND	606,447	548,486	55,027	381,227	659,300	100,000	413,300	574,374
347	DEBT SERVICE PARKS DEVELOPMENT	110,412	213,600	145	213,987	215,800	-	203,250	121,149

CAPITAL PROJECT FUNDS - FINANCIAL SUMMARY

FY 2018-2019

Through April 2019
58.4% 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
-----------------	------------------	-------------------------------	------------------------------	-------------------------------	--------------------------------	----------------------------------	-----------------------------------	------------------------------------	-------------------------------

OTHER CAPITAL PROJECTS

417	PARK LAND DEDICATION	103,764	10,300	2,119	2,553	40,000	-	-	106,317
419	CAPITAL IMPR.-OTHER PUBL WKS	927,758	705,689	58,789	412,427	1,566,069	-	782,589	557,596
486	GENERAL CAPITAL IMPROVEMENTS	195,143	2,018,000	1,011,850	2,030,945	2,724,187	104,162	1,693,567	532,521

STREET IMPROVEMENTS BOND ISSUANCE PROJECTS

489	STREET IMPROVEMENTS-GO BONDS	27,487	2,500	32	145	484,857	-	-	27,632
490	STREET IMPROVEMENTS-CO BONDS	6,087,726	3,675,242	8,231	428,339	16,918,799	27,812	417,731	6,098,334

2015 BOND ISSUANCE PROJECTS

705	FIRE STATION IMPROVEMENTS	4,259,990	1,000,000	256,777	798,022	4,191,317	194,073	1,017,948	4,040,064
710	PARK IMPROVEMENTS	1,097,660	-	2,013	16,352	1,177,918	5,495	159,977	954,035

CAPITAL PROJECTS - ENTERPRISE FUNDS

508	CIP-WATER & SEWER FUND	5,732,271	5,003,973	108,825	802,651	10,306,851	302,817	1,821,946	4,712,976
528	DRAINAGE IMPROVEMENTS FUND	2,283,700	1,199,440	101,287	709,537	2,199,318	-	55,911	2,937,326