

GENERAL FUND
REVENUES AND EXPENDITURES
 FY 2018-2019
 Through June 2019
 75% of Budget Year



REVENUES	Final Amended Budget	Current Month Actuals	Actual Current YTD Amount	Projected YTD Amount	YTD Budget	Actual YTD% of Budget	Projected % of Budget
					Projected Variance		
					Over/(Under)		
PROPERTY TAXES	\$22,603,544	(\$11,730)	\$23,644,531	\$22,956,159	\$688,372	104.6%	101.6%
SALES TAXES	\$7,125,000	\$786,547	\$6,254,892	\$4,397,550	\$1,857,342	87.8%	61.7%
MIXED DRINK TAX	\$41,000	\$0	\$24,546	\$24,797	(\$251)	59.9%	60.5%
FRANCHISE FEES	\$4,048,290	\$83,249	\$2,277,225	\$2,384,443	(\$107,218)	56.3%	58.9%
LICENSES & PERMITS	\$1,316,000	\$146,496	\$901,423	\$1,439,704	(\$538,281)	68.5%	109.4%
INTERGOVERNMENTAL	\$436,732	\$10,145	\$215,885	\$274,530	(\$58,645)	49.4%	62.9%
CHARGES FOR SERVICES	\$1,631,000	\$172,592	\$1,050,936	\$1,139,743	(\$88,807)	64.4%	69.9%
RECREATION FEES	\$272,200	\$68,951	\$211,523	\$209,431	\$2,092	77.7%	76.9%
FINES & FORFEITURES	\$1,291,000	\$84,749	\$934,714	\$1,122,395	(\$187,681)	72.4%	86.9%
INTEREST REVENUES	\$105,300	\$47,527	\$288,038	\$112,818	\$175,220	273.5%	107.1%
ADMINISTRATIVE FEE REIMBURSE	\$2,000,001	\$166,667	\$1,500,001	\$1,500,001	\$0	75.0%	75.0%
MISCELLANEOUS	\$364,400	\$10,951	\$320,482	\$323,441	(\$2,959)	87.9%	88.8%
INTERFUND TRANSFERS	\$37,500	\$933	\$34,700	\$29,820	\$4,880	92.5%	79.5%
TOTAL REVENUES	\$41,271,967	\$1,567,077	\$37,658,896	\$35,914,832	\$1,744,064	91.2%	87.0%
EXPENDITURES					Over/(Under)		
CITY COUNCIL	308,394	\$31,137	\$267,901	\$213,655	\$54,246	86.9%	69.3%
CITY MANAGER/GEN ADMIN	1,802,565	79,169	994,374	\$1,310,825	(316,451)	55.2%	72.7%
FINANCIAL SERVICES	1,331,174	92,320	943,711	\$866,861	76,850	70.9%	65.1%
INFORMATION TECHNOLOGY	1,598,012	111,089	1,030,029	\$1,117,010	(86,981)	64.5%	69.9%
HUMAN RESOURCES	694,680	45,426	469,922	\$475,578	(5,656)	67.6%	68.5%
DEVELOPMENT SERVICES	7,911,044	433,923	5,746,510	\$5,387,421	359,089	72.6%	68.1%
PARKS AND LEISURE SERVICES	3,388,739	288,200	2,234,699	\$2,175,570	59,129	65.9%	64.2%
MUNICIPAL COURT	697,339	52,933	478,577	\$469,979	8,598	68.6%	67.4%
LIBRARY SERVICES	1,431,529	94,883	916,746	\$956,261	(39,515)	64.0%	66.8%
POLICE	10,408,642	738,156	7,105,176	\$7,410,953	(305,777)	68.3%	71.2%
REGIONAL JAIL	370,000	30,833	277,500	\$277,500	-	75.0%	75.0%
FIRE	8,836,553	668,095	6,336,563	\$6,385,293	(48,730)	71.7%	72.3%
SWRCC-REGIONAL DISPATCH	727,937	60,661	545,953	\$545,953	-	75.0%	75.0%
NON-DEPARTMENTAL	1,768,849	67,218	1,461,742	\$1,601,516	(139,774)	82.6%	90.5%
OPERATING EXPENDITURES:	\$41,275,457	\$2,794,043	\$28,809,403	\$29,194,375	(\$384,972)	69.8%	70.7%
Revenue Over/(Under) Expenditures	(\$3,490)	(\$1,226,966)	\$8,849,493				
USES OF FUND BALANCE	2,374,820	74,144	1,852,338				
TOTAL EXPENDITURES	\$43,650,277	\$2,868,187	\$30,661,741				

CITY OF DESOTO
FY 2018-2019
Through June 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	\$71,397
55345	SUMMER INTERN PROGRAM	\$40,000	\$3,397	\$6,127
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	\$187,500
59412	TRANS TO 412 ELECTRONIC EQUIP	\$500,000	\$41,667	\$375,000
59705	TRANS TO 705-FIRE STATION IMPR	\$1,000,000	\$0	\$750,000
	TOTAL USES OF FUND BALANCE	\$2,374,820	\$74,144	\$1,852,338

PUBLIC UTILITY FUND
REVENUES AND EXPENDITURES

FY 2018-2019
Through June 2019
75% 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	\$817,534	\$6,497,760	\$6,418,259	\$79,501	66.7%	65.9%
Service Fees	\$65,400	\$4,625	\$46,847	\$42,463	\$4,384	71.6%	64.9%
Water Connections	\$70,000	\$0	\$21,516	\$67,285	(\$45,769)	30.7%	96.1%
Senior Discount-Water	(\$110,000)	(\$9,855)	(\$85,392)	(\$89,063)	\$3,671	77.6%	81.0%
Sewer Service	\$11,696,279	\$976,785	\$8,475,071	\$8,851,510	(\$376,439)	72.5%	75.7%
Sewer Connections	\$11,000	\$0	\$5,075	\$5,720	(\$645)	46.1%	52.0%
Senior Discount-Sewer	(\$110,000)	(\$9,678)	(\$83,703)	(\$88,990)	\$5,287	76.1%	80.9%
Penalty Fees	\$346,000	\$28,190	\$245,150	\$256,095	(\$10,945)	70.9%	74.0%
Miscellaneous	\$27,000	\$590	\$1,407,769	\$27,001	\$1,380,768	5214.0%	100.0%
Interest Earnings	\$28,000	\$6,502	\$100,746	\$20,870	\$79,876	359.8%	74.5%
TOTAL REVENUES	\$21,762,775	\$1,814,693	\$16,630,839	\$15,511,150	\$1,119,689	76.4%	71.3%
EXPENDITURES							
Customer Accounts	\$3,569,427	1,669,246	\$2,915,563	\$2,455,694	459,869	81.7%	68.8%
Field Operations	\$14,461,395	525,624	\$9,836,276	\$9,740,906	95,370	68.0%	67.4%
Non Departmental	\$5,706,430	362,895	\$4,102,039	\$4,221,959	(119,920)	71.9%	74.0%
TOTAL EXPENDITURES	\$23,737,252	\$2,557,765	\$16,853,878	\$16,418,559	435,319	71.0%	69.2%
Revenue Over (Under) Expenditures	\$ (1,974,477)	\$ (743,072)	\$ (223,039)				

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

	Report Name	Base Tax Levy	Penalty & Interest	Collection Fees	Total
Collections:					
Payments Received	AC003P	\$94,606.12	\$14,781.34	\$6,389.95	\$115,777.41
Adjustments to Collections:					
Refunds/Levy Corrections	AC003A	(\$64,248.21)	\$9.40	(\$18.46)	(\$64,257.27)
Return Check Items	AC003A	\$0.00	\$0.00	\$0.00	\$0.00
Transfers/Reversals	AC003A	(\$1,928.72)	(\$1,193.62)	(\$655.52)	(\$3,777.86)
Total Adjustments to Collections	AC003A	(\$66,176.93)	(\$1,184.22)	(\$673.98)	(\$68,035.13)
Maintenance & Operations	AC002A	\$21,243.83	\$10,056.11	\$5,715.97	\$37,015.91
Interest & Sinking	AC002A	\$7,185.36	\$3,541.01	\$0.00	\$10,726.37
Net Collections	AC002A	\$28,429.19	\$13,597.12	\$5,715.97	\$47,742.28
Transferred Refund from Escrow	AC002A	\$0.00			\$0.00
Rendition Penalty	AC006A	(\$5.43)			(\$5.43)
Collections Fee		\$0.00			\$0.00
Total Miscellaneous Items		(\$5.43)			(\$5.43)
M&O Net Payment to Entity		\$21,238.40	\$10,056.11		\$31,294.51
I&S Net Payment to Entity		\$7,185.36	\$3,541.01		\$10,726.37
Total Net Payment to Entity		\$28,423.76	\$13,597.12		\$42,020.88
Net Adjustment to Levy	AR006A	(\$63,738.60)			
Current Year Collection Percentage Based on Monthly Collections:				98.32%	

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.



Laura Mati
 Notary Public, State of Texas

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

Sworn and subscribed before me, this 3 day of July, 2019.

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

Through June 2019

75% 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	96,790	2,051,063	1,530,313	1,909,837	2,113,063	1,239,869	1,462,570	544,057
504	WATER/SEWER EQUIP REPLACE FUND	771,211	139,400	254	140,952	204,700	-	23,469	888,694
522	STORM DRAINAGE UTILITY FUND	1,040,431	1,546,500	136,254	1,184,672	1,769,464	139,373	1,209,234	1,015,869
552	SANITATION ENTERPRISE FUND	1,561,125	4,476,344	367,729	3,158,834	4,502,939	392,356	3,130,334	1,589,625

HOTEL OCCUPANCY TAX FUND

221	HOTEL OCCUPANCY TAX FUND	1,526,247	906,200	77,578	691,435	1,390,969	35,812	865,505	1,352,177
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OTHER SPECIAL REVENUE FUNDS

108	STABILIZATION FUND-DESOTO	2,130,469	251,500	21,922	205,439	-	-	-	2,335,908
111	SW REGIONAL COMM. CENTER FUND	430,841	3,496,711	267,354	2,518,185	3,590,066	221,364	2,661,859	287,167
112	CITY JAIL OPERATIONS	396,039	1,198,230	101,547	910,929	1,242,575	84,192	824,376	482,592
209	POLICE DEPT.-STATE SEIZED FUND	1,545	1,050	8	55	200	-	-	1,600
210	POLICE DEPT.- FED SEIZED FUNDS	537,004	55,200	766	32,413	203,900	5,282	113,254	456,163
223	YOUTH SPORTS ASSOC-BASEBALL	4,000	-	-	-	-	-	-	4,000
224	JUVENILE CASE MANAGER FUND	53,991	55,150	4,107	40,597	59,639	4,789	43,446	51,142
225	MUNICIPAL COURT TECHNOLOGY	91,882	20,100	1,353	15,034	17,540	61	4,026	102,890
226	MUNICIPAL COURT SECURITY FUND	86,408	15,250	1,024	11,297	18,924	1,287	11,517	86,188
227	RECREATION REVOLVING FUND	227,303	390,900	36,320	288,267	422,017	34,922	299,512	216,058
228	FIRE TRAINING FUND	210,953	350,100	18,767	180,026	340,953	20,960	198,731	192,248
229	POLICE GRANT FUND	30,739	73,625	-	61,277	92,450	1,204	43,493	48,523
230	ENERGY MANAGEMENT FUND	573,710	1,903,758	160,404	1,440,796	1,853,512	130,610	980,266	1,034,240
231	SENIOR CENTER	29,998	10,608	342	4,293	10,915	949	8,393	25,898
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	5,966	8,361	48,300	-	15,114	11,595
239	YOUTH SPORTS ASSOC-BASKETBALL	6,250	40,585	-	39,862	34,722	-	29,916	16,196
240	HEALTH FACILITIES DEVEL CORP	18,752	45	27	244	100	-	-	18,996
241	HOUSING FINANCE CORP	159,329	30	-	76	20,000	-	7,240	152,165
242	INDUSTRIAL DEVEL. AUTHORITY	29,671	50	44	397	250	-	-	30,068
247	YOUTH SPORTS-GIRLS SOFTBALL	4,625	-	-	-	-	-	-	4,625
263	CDBG GRANT FUND	4,404	269,087	158,892	317,487	268,987	3,906	69,953	251,938
624	LIBRARY REVENUE FUND	21,405	57,001	1,340	22,022	54,461	111	11,429	31,998

DEBT SERVICE FUNDS

305	BOND DEBT SERVICE FUND	4,031,604	7,824,674	18,996	7,989,284	7,494,805	250	6,521,949	5,498,939
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MAINTENANCE/REPLACEMENT FUNDS

401	FIRE PPE REPLACEMENT	161,783	63,250	189	64,256	113,000	100	39,983	186,056
402	FIRE EQUIP. REPLACEMENT FUND	79,196	95,715	149	95,245	134,616	-	28,382	146,059
403	FURNITURE REPLACEMENT FUND	18,267	30,000	42	30,275	30,000	2,658	7,017	41,525
406	COMMAND VEHICLE FIRE	18,627	100	4	89	14,700	-	14,700	4,016
407	PARK MAINTENANCE	125,394	26,200	2,315	20,518	39,500	-	750	145,162
408	POOL MAINTENANCE FUND	(1,129)	51,125	4,298	38,560	51,400	7,479	12,029	25,402
409	POLICE EQUIPMENT REPLACE FUND	139,023	181,124	206	181,873	179,874	9,675	118,744	202,152
410	FACILITY MAINTENANCE	502,453	354,950	29,917	269,666	696,317	101,434	418,746	353,373
412	ELECTRON.EQUIP.REPLACE.FUND	2,435,111	758,586	65,974	591,646	528,900	1,661	258,481	2,768,276
413	SWRCC-EQUIPMENT REPLACE FUND	746,295	229,025	235	230,716	787,041	147,993	387,488	589,523
419	CAPITAL IMPR.-OTHER PUBL WKS	927,758	705,689	58,898	530,170	1,566,069	-	786,595	671,333
420	EQUIPMENT REPLACEMENT FUND	2,148,132	1,187,400	1,394	1,189,684	1,208,386	2,856	322,236	3,015,580
479	CAPITAL IMPROVEMENTS-CITY	2,000,000	-	19,579	22,688	-	-	-	2,022,688
503	WATER METER REPLACEMENT FUND	96,790	2,051,063	1,530,313	1,909,837	2,113,063	1,239,869	1,462,570	544,057
504	WATER/SEWER EQUIP REPLACE FUND	771,211	139,400	254	140,952	204,700	-	23,469	888,694
524	DRAINAGE EQUIP REPLACE FUND	-	-	-	-	-	-	48,154	(48,154)
553	SANITATION EQUIP REPLACE FUND	45,155	35,000	82	35,522	25,600	-	-	80,677

PARK DEVELOPMENT CORPORATION

118	PARK DEVELOPMENT CORP. FUND	606,447	548,486	65,927	525,106	659,300	-	659,300	472,253
347	DEBT SERVICE PARKS DEVELOPMENT	110,412	213,600	131	214,257	215,800	-	203,250	121,419

CAPITAL PROJECT FUNDS - FINANCIAL SUMMARY

FY 2018-2019

Through June 2019
75% 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	103,764	10,300	107	2,775	40,000	1,620	1,620	104,919
419	CAPITAL IMPR.-OTHER PUBL WKS	927,758	705,689	58,898	530,170	1,566,069	-	786,595	671,333
486	GENERAL CAPITAL IMPROVEMENTS	195,143	2,018,000	7,796	2,041,812	2,881,541	270,500	2,123,571	113,384

STREET IMPROVEMENTS BOND ISSUANCE PROJECTS

489	STREET IMPROVEMENTS-GO BONDS	27,487	2,500	29	204	484,857	-	-	27,691
490	STREET IMPROVEMENTS-CO BONDS	6,087,726	3,675,242	13,223	449,692	16,918,799	37,478	707,158	5,830,260

2015 BOND ISSUANCE PROJECTS

705	FIRE STATION IMPROVEMENTS	4,259,990	1,000,000	7,238	831,616	4,191,317	9,291	1,248,134	3,843,472
710	PARK IMPROVEMENTS	1,097,660	-	3,601	22,016	1,177,918	3,800	168,729	950,947

CAPITAL PROJECTS - ENTERPRISE FUNDS

508	CIP-WATER & SEWER FUND	5,732,271	5,214,818	114,715	1,026,554	10,517,696	22,620	1,900,430	4,858,395
528	DRAINAGE IMPROVEMENTS FUND	2,283,700	1,199,440	111,522	922,393	2,199,318	-	55,911	3,150,182