

GENERAL FUND
REVENUES AND EXPENDITURES
 FY 2019-2020
 Through May 2020
 66.7% 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	\$24,810,744	\$207,028	\$25,612,471	\$25,371,467	\$241,004	103.2%	102.3%
SALES TAXES	\$7,411,184	\$953,552	\$3,711,644	\$4,861,737	(\$1,150,093)	50.1%	65.6%
MIXED DRINK TAX	\$42,000	\$0	\$24,871	\$25,922	(\$1,051)	59.2%	61.7%
FRANCHISE FEES	\$4,048,290	\$746,154	\$2,063,621	\$2,247,611	(\$183,990)	51.0%	55.5%
LICENSES & PERMITS	\$1,114,000	\$155,244	\$905,744	\$896,102	\$9,642	81.3%	80.4%
INTERGOVERNMENTAL	\$697,050	\$108,387	\$262,877	\$393,694	(\$130,817)	37.7%	56.5%
CHARGES FOR SERVICES	\$1,727,000	\$85,258	\$1,144,600	\$1,020,657	\$123,943	66.3%	59.1%
RECREATION FEES	\$317,780	\$5,207	\$98,595	\$171,855	(\$73,260)	31.0%	54.1%
FINES & FORFEITURES	\$1,191,000	\$56,207	\$732,236	\$889,201	(\$156,965)	61.5%	74.7%
INTEREST REVENUES	\$201,000	\$55,420	\$231,063	\$191,875	\$39,188	115.0%	95.5%
ADMINISTRATIVE FEE REIMBURSE	\$1,992,971	\$166,081	\$1,328,647	\$1,329,312	(\$665)	66.7%	66.7%
MISCELLANEOUS	\$374,400	\$24,078	\$253,003	\$287,240	(\$34,237)	67.6%	76.7%
INTERFUND TRANSFERS	\$37,500	\$933	\$33,767	\$32,273	\$1,494	90.0%	86.1%
TOTAL REVENUES	\$43,964,919	\$2,563,549	\$36,403,139	\$37,718,946	(\$1,315,807)	82.8%	85.8%
EXPENDITURES					Over/(Under)		
CITY COUNCIL	358,089	\$23,486	\$205,890	\$228,103	(\$22,213)	57.5%	63.7%
CITY MANAGER/GEN ADMIN	2,119,703	163,532	847,851	\$1,338,804	(490,953)	40.0%	63.2%
FINANCIAL SERVICES	1,105,351	57,224	633,471	\$635,356	(1,885)	57.3%	57.5%
INFORMATION TECHNOLOGY	1,679,681	100,980	1,001,923	\$1,039,387	(37,464)	59.6%	61.9%
HUMAN RESOURCES	712,754	48,014	461,354	\$443,333	18,021	64.7%	62.2%
DEVELOPMENT SERVICES	8,394,332	473,312	5,031,718	\$5,182,661	(150,943)	59.9%	61.7%
PARKS AND LEISURE SERVICES	3,653,203	194,120	1,811,590	\$1,999,763	(188,173)	49.6%	54.7%
MUNICIPAL COURT	740,475	49,674	384,615	\$460,279	(75,664)	51.9%	62.2%
LIBRARY SERVICES	1,540,553	89,269	905,798	\$906,769	(971)	58.8%	58.9%
POLICE	10,973,110	730,986	6,522,004	\$6,952,562	(430,558)	59.4%	63.4%
REGIONAL JAIL	370,000	30,833	246,667	\$246,790	(123)	66.7%	66.7%
FIRE	8,949,029	706,983	5,863,369	\$5,838,347	25,022	65.5%	65.2%
SWRCC-REGIONAL DISPATCH	757,937	63,161	505,291	\$505,544	(253)	66.7%	66.7%
NON-DEPARTMENTAL	1,908,754	164,762	1,430,977	\$1,604,880	(173,903)	75.0%	84.1%
OPERATING EXPENDITURES:	\$43,262,971	\$2,896,336	\$25,852,518	\$27,382,578	(\$1,530,060)	59.8%	63.3%
Revenue Over/(Under) Expenditures	\$701,948	(\$332,787)	\$10,550,621				
USES OF FUND BALANCE	2,953,000	583,820	2,265,078				
TOTAL EXPENDITURES	\$46,215,971	\$3,480,156	\$28,117,596				

CITY OF DESOTO
FY 2019-2020
Through May 2020
USES OF FUND BALANCE

OBJECT	EXPENDITURES	Amended Budget FY 2020	Current Month Actuals 2020	Actual YTD Amount 2020
	<u>USES OF FUND BALANCE</u>			
55090	PROFESSIONAL SERVICES	\$60,000	\$0	\$5,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	\$15,000	\$0	\$15,199
55370	ECONOMIC INCENTIVES	\$675,000	\$0	\$625,000
55415	OTHER CONTRACTUAL SERVICES	\$15,500	\$0	\$15,225
58070	LAND PURCHASE	\$437,500	\$437,987	\$437,987
59108	TRANS TO 108-STABILIZATION FD	\$250,000	\$20,833	\$166,667
59412	TRANS TO 412 ELECTRONIC EQUIP	\$500,000	\$41,667	\$333,333
59479	TRANS TO 479-GEN CAPITAL CITY	\$1,000,000	\$83,333	\$666,667
	TOTAL USES OF FUND BALANCE	\$2,953,000	\$583,820	\$2,265,078

PUBLIC UTILITY FUND
REVENUES AND EXPENDITURES

FY 2019-2020
Through May 2020
66.7% 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	\$10,900,000	\$863,378	\$6,666,685	\$6,300,200	\$366,485	61.2%	57.8%
Service Fees	\$64,500	\$610	\$29,782	\$38,919	(\$9,137)	46.2%	60.3%
Water Connections	\$70,000	\$780	\$39,140	\$49,771	(\$10,631)	55.9%	71.1%
Senior Discount-Water	(\$115,000)	(\$9,717)	(\$77,343)	(\$82,632)	\$5,289	67.3%	71.9%
Sewer Service	\$12,100,000	\$991,150	\$8,038,470	\$8,076,024	(\$37,554)	66.4%	66.7%
Sewer Connections	\$11,000	\$280	\$7,750	\$4,798	\$2,952	70.5%	43.6%
Senior Discount-Sewer	(\$115,000)	(\$9,519)	(\$75,792)	(\$82,312)	\$6,520	65.9%	71.6%
Penalty Fees	\$346,000	\$30	\$146,610	\$225,059	(\$78,449)	42.4%	65.0%
Miscellaneous	\$27,000	\$3,500	\$32,073	\$100,367	(\$68,294)	118.8%	371.7%
Refund of Excess Funds	\$0	\$0	\$352,734	\$0	\$352,734	100.00%	100.0%
Interest Earnings	\$28,000	\$1,380	\$102,939	\$21,249	\$81,690	367.6%	75.9%
TOTAL REVENUES	\$23,316,500	\$1,841,872	\$15,263,048	\$14,651,443	\$611,605	65.5%	62.8%
EXPENDITURES					Over/(Under)		
Customer Accounts	\$2,016,506	106,177	\$947,618	\$1,094,479	(146,861)	47.0%	54.3%
Field Operations	\$15,667,566	1,837,563	\$9,233,794	\$9,262,352	(28,558)	58.9%	59.1%
Non Departmental	\$5,855,101	390,386	\$3,945,816	\$3,954,535	(8,719)	67.4%	67.5%
TOTAL EXPENDITURES	\$23,539,173	\$2,334,126	\$14,127,228	\$14,311,366	(184,138)	60.0%	60.8%
Revenue Over (Under) Expenditures	\$ (222,673)	\$ (492,254)	\$ 1,135,820				

CITY OF DESOTO
Property Tax Collections Report
May 01 - 31, 2020

	Report Name	Base Tax Levy	Penalty & Interest	Collection Fees	Total
Collections:					
Payments Received	AC003P	\$174,499.46	\$21,010.75	\$5,605.70	\$201,115.91
Adjustments to Collections:					
Refunds/Levy Corrections	AC003A	(\$3,383.12)	\$0.00	\$0.00	(\$3,383.12)
Return Check Items	AC003A	(\$494.32)	(\$52.18)	(\$26.03)	(\$572.53)
Transfers/Reversals	AC003A	\$386.67	\$403.92	\$228.58	\$1,019.17
Total Adjustments to Collections	AC003A	(\$3,490.77)	\$351.74	\$202.55	(\$2,936.48)
Maintenance & Operations	AC002A	\$133,267.99	\$16,398.57	\$5,808.25	\$155,474.81
Interest & Sinking	AC002A	\$37,740.70	\$4,963.92	\$0.00	\$42,704.62
Net Collections	AC002A	\$171,008.69	\$21,362.49	\$5,808.25	\$198,179.43
Transferred Refund from Escrow	AC002A	\$0.00			\$0.00
Rendition Penalty	AC006A	(\$16.80)			(\$16.80)
Collections Fee		\$0.00			\$0.00
Total Miscellaneous Items		(\$16.80)			(\$16.80)
M&O Net Payment to Entity		\$133,251.19	\$16,398.57		\$149,649.76
I&S Net Payment to Entity		\$37,740.70	\$4,963.92		\$42,704.62
Total Net Payment to Entity		\$170,991.89	\$21,362.49		\$192,354.38
Net Adjustment to Levy	AR006A	(\$4,127.38)			
Current Year Collection Percentage Based on Monthly Collections:				97.85%	

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

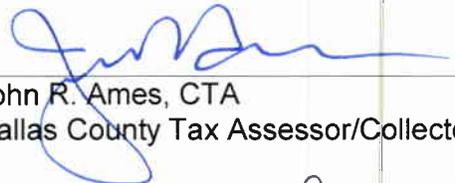
M&O Net Payment to Entity = (Maintenance & Operations - Total Miscellaneous Items)

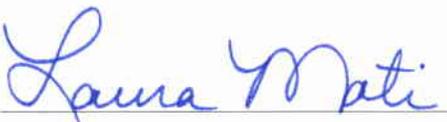
Detail reports will not be attached if no activity occurred for the month.

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 *JR*


 Notary Public, State of Texas

Sworn and subscribed before me, this 3 day of June, 2020.

**OTHER FUNDS - FINANCIAL SUMMARY
FY 2019-2020**

Through May 2020
66.7% 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	275,669	301,000	25,034	201,742	300,000	49,271	238,048	239,363
504	WATER/SEWER EQUIP REPLACE FUND	611,667	567,600	111	571,322	590,300	-	44,780	1,138,209
522	STORM DRAINAGE UTILITY FUND	917,089	1,550,000	131,284	1,060,902	1,713,486	122,641	991,342	986,649
552	SANITATION ENTERPRISE FUND	1,145,684	4,830,400	292,485	2,875,205	5,212,947	728,170	3,119,353	901,536

HOTEL OCCUPANCY TAX FUND

221	HOTEL OCCUPANCY TAX FUND	1,427,565	1,023,500	39,949	673,742	1,198,312	45,782	408,119	1,693,188
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OTHER SPECIAL REVENUE FUNDS

108	STABILIZATION FUND-DESOTO	2,401,328	280,000	21,008	171,869	-	-	-	2,573,197
111	SW REGIONAL COMM. CENTER FUND	362,780	3,497,611	303,235	2,226,876	3,599,591	212,350	2,325,112	264,544
112	CITY JAIL OPERATIONS	490,734	1,200,780	102,928	830,055	1,312,675	72,220	748,217	572,572
209	POLICE DEPT.-STATE SEIZED FUND	1,624	1,050	1	46	200	-	-	1,670
210	POLICE DEPT.- FED SEIZED FUNDS	342,801	56,285	96	3,720	251,385	20,760	92,957	253,564
223	YOUTH SPORTS ASSOC-BASEBALL	4,000	-	-	-	-	-	-	4,000
224	JUVENILE CASE MANAGER FUND	47,951	55,150	3,258	33,232	63,580	3,423	68,539	12,644
225	MUNICIPAL COURT TECHNOLOGY	102,410	20,500	620	11,099	17,540	62	7,223	106,286
226	MUNICIPAL COURT SECURITY FUND	86,241	15,250	564	9,138	19,624	1,806	9,677	85,702
227	RECREATION REVOLVING FUND	203,304	404,100	391	181,732	397,404	11,952	198,448	186,588
228	FIRE TRAINING FUND	201,621	350,100	13,341	134,459	329,254	7,020	146,255	189,825
229	POLICE GRANT FUND	44,408	81,644	21,959	48,185	95,490	6,027	53,359	39,234
230	ENERGY MANAGEMENT FUND	745,280	1,880,758	155,987	1,252,551	2,073,512	189,225	850,214	1,147,617
231	SENIOR CENTER	31,893	10,730	62	3,279	10,850	-	5,218	29,954
233	YOUTH SPORTS ASSOC-SOCCER	2,000	-	-	-	-	-	-	2,000
237	HISTORICAL FOUNDATION	4,744	-	-	-	-	-	-	4,744
238	YOUTH SPORTS ASSOC-FOOTBALL	13,746	59,650	-	70	48,300	-	13,384	432
239	YOUTH SPORTS ASSOC-BASKETBALL	15,812	40,585	-	44,084	34,722	-	33,465	26,431
240	HEALTH FACILITIES DEVEL CORP	19,077	200	3	119	100	-	-	19,196
241	HOUSING FINANCE CORP	139,562	750	-	21	20,000	-	8,300	131,283
242	INDUSTRIAL DEVEL. AUTHORITY	30,200	350	5	194	250	-	-	30,394
247	YOUTH SPORTS-GIRLS SOFTBALL	4,625	-	-	-	-	-	-	4,625
263	CDBG GRANT FUND	-	288,179	14,926	45,312	269,287	7,744	63,085	(17,773)
624	LIBRARY REVENUE FUND	40,632	29,300	379	9,233	26,600	1,201	3,641	46,224

DEBT SERVICE FUNDS

305	BOND DEBT SERVICE FUND	4,587,635	7,687,955	42,960	7,383,810	8,184,508	7,250	6,592,390	5,379,055
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MAINTENANCE/REPLACEMENT FUNDS

401	FIRE PPE REPLACEMENT	163,282	63,500	31	64,157	113,000	226	11,390	216,049
402	FIRE EQUIP. REPLACEMENT FUND	134,719	75,174	25	74,622	74,075	-	36,441	172,900
403	FURNITURE REPLACEMENT FUND	37,499	40,300	10	40,341	30,000	-	6,923	70,917
406	COMMAND VEHICLE FIRE	3,761	100	1	22	-	-	-	3,783
407	PARK MAINTENANCE	142,953	40,250	3,314	27,254	69,500	6,462	17,381	152,826
408	POOL MAINTENANCE FUND	33,996	51,200	4,262	34,422	39,400	-	663	67,755
409	POLICE EQUIPMENT REPLACE FUND	113,665	181,624	22	115,568	113,652	3,683	75,020	154,213
410	FACILITY MAINTENANCE	243,578	437,515	29,621	238,507	621,715	15,868	213,088	268,997
412	ELECTRON.EQUIP.REPLACE.FUND	2,914,799	789,586	63,927	557,912	405,850	2,849	240,581	3,232,130
413	SWRCC-EQUIPMENT REPLACE FUND	572,561	480,000	69	482,850	1,075,335	-	490,484	564,927
419	CAPITAL IMPR.-OTHER PUBL WKS	796,327	705,689	58,865	494,558	1,484,378	-	-	1,290,885
420	EQUIPMENT REPLACEMENT FUND	2,840,948	885,500	14,507	908,243	1,074,100	775	730,231	3,018,960
479	CAPITAL IMPROVEMENTS-CITY	2,022,768	1,025,000	83,378	667,387	500,000	-	375,000	2,315,155
503	WATER METER REPLACEMENT FUND	275,669	301,000	25,034	201,742	300,000	49,271	238,048	239,363
504	WATER/SEWER EQUIP REPLACE FUND	611,667	567,600	111	571,322	590,300	-	44,780	1,138,209
524	DRAINAGE EQUIP REPLACE FUND	-	-	-	-	-	-	-	-
553	SANITATION EQUIP REPLACE FUND	80,929	25,600	11	26,111	25,600	-	25,317	81,723

PARK DEVELOPMENT CORPORATION

118	PARK DEVELOPMENT CORP. FUND	651,748	655,932	79,542	312,386	634,575	2,500	410,350	553,784
347	DEBT SERVICE PARKS DEVELOPMENT	109,494	216,300	2	108,723	218,200	300	209,850	8,367

CAPITAL PROJECT FUNDS - FINANCIAL SUMMARY

FY 2019-2020

Through May 2020
66.7% 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	215,397	10,600	43	102,980	30,000	481	14,227	304,150
419	CAPITAL IMPR.-OTHER PUBL WKS	796,327	705,689	58,865	494,558	1,484,378	-	-	1,290,885
486	GENERAL CAPITAL IMPROVEMENTS	4,158,239	2,192,000	2,059	2,121,208	3,170,688	111,860	475,912	5,803,535

STREET IMPROVEMENTS BOND ISSUANCE PROJECTS

489	STREET IMPROVEMENTS-GO BONDS	27,778	100	4	167	484,857	-	-	27,945
490	STREET IMPROVEMENTS-CO BONDS	8,969,342	3,724,742	3,908	155,189	11,051,242	-	1,414,838	7,709,693

2015 BOND ISSUANCE PROJECTS

705	FIRE STATION IMPROVEMENTS	2,487,415	5,000	202	18,823	2,315,633	15,362	1,567,195	939,043
710	PARK IMPROVEMENTS	1,660,538	-	802	19,477	752,252	153,949	205,865	1,474,150

CAPITAL PROJECTS - ENTERPRISE FUNDS

508	CIP-WATER & SEWER FUND	8,305,604	4,633,069	132,043	1,113,547	9,381,872	65,740	671,056	8,748,095
528	DRAINAGE IMPROVEMENTS FUND	2,734,998	1,075,625	89,925	759,331	2,809,561	-	354,303	3,140,026

HISTORICALLY UNDERUTILIZED BUSINESS SPENDING REPORT
FY 2019-2020
Through May 2020



HUB Type	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	YTD Total
HUB AP Vendors	43,599.12	181,720.10	549,359.39	36,078.00	581,241.34	28,297.65	64,448.50	184,430.50	1,669,174.60
HUB Subcontractors	-	277,556.50	-	170,950.00	-	-	386,241.90	-	834,748.40
Grand Total	43,599.12	459,276.60	549,359.39	207,028.00	581,241.34	28,297.65	450,690.40	184,430.50	2,503,923.00
Estimated % of AP	2.9%	23.8%	43.5%	15.4%	62.0%	3.6%	37.7%	43.7%	26.7%

NOTE: Percentage excludes AP related to Debt Service, Payroll, Municipal Court, employee reimbursements, customer refunds, audit firm, Atmos, AT&T, Republic, economic incentives, City of Dallas, TRA, etc.