

MEMO

To: Benjamin White, City Manager

From: Daphne Hamlin, City Accountant

Date: April 20th, 2016

Subject: March 2016 Budget Report

The monthly budget report will focus on the analysis of budgetary variances of the revenues and expenditures of each of the major operating funds and project the impact on available fund balance. As a benchmark for comparison, we'll bear in mind that as of the end of March, 6/12 months or 50% of the fiscal year has passed. For revenues and expenditures occurring evenly throughout the year, we expect to have used or collected close the 50% level, and to have 50% remaining budget for the remaining of the year.

Presented in this format are: 1) an executive summary describing current budget issues, 2) budgetary comparison schedules of each major operating fund of the city, and 3) a fiscal year to date activity summary for cash and investments.

Executive Summary

The major operating funds that are part of the annual operating budget of the city are the general, water & wastewater, refuse, and electric funds.

General Fund

Total revenues in the general fund are 58.67% collected and total expenses are 50.62%

Ad Valorem collections currently received is 101.04%.

Sales Tax current collection rate @ 51.64%.

Municipal Court Revenues currently collected is 31.98%. Court is expecting to see increase in fine payment within the next few months.

Interest Earned is up from last year. We are currently have exceeded expectations and budget amendments will follow to allow for changes.

Refuse Fund

Total revenues are 50.50 and total expenses are 39.29%. Expenses are down due to outstanding invoices awaiting processing.

Water & Wastewater Fund

Total revenues for the Water Fund are 48.29% Total revenues for the Wastewater Fund are 47.33%

Water expenses in Administration are 49.37%. Water Department overall expenditures are 45.43%

Wastewater expenses are 50.49%.

Electric Fund

Total revenues are 41.27%; the expenses are at 52.91% and include transfers to general fund.

Cash Summary

The cash summary is attached.

SUMMARY OF CASH BALANCES MARCH 2016

ACCOUNT: FNB (0815)					
	Interest Earned	Restricted	Assigned	Account Balance	
Clearing Accounts					
General Fund			\$ 597,774.50		
Permit Fund			\$ (5,983.08)		
Refuse Fund			\$ 67,514.87		
Water Fund			\$ (317,081.29)		
Wastewater Fund			\$ 306,459.96		
Electric Fund			\$ (219,673.22)		
SRO Support ISD		\$ 7,714.36			
CC Child Safety		\$ 23,487.86			
2012 Bond		\$ (83,350.15)			
Law Enf Training		\$ 1,164.11			
Disbursement Fund		\$ (190,031.91)			
Library Donation Fund		\$ 2,044.13			
Court Tech/Sec		\$ 21,361.12			
Grants		\$ (463,233.43)			
CC Bond Farmersville Parkway		\$ 180,000.86			
CC Bond Floyd		\$ (49,667.75)			
Equipment Replacement		\$ 5,322.29			
TOTAL:	\$ 45.28	\$ (545,188.51)	\$ 429,011.74	\$ (116,176.77)	
Debt Service Accounts					
County Tax Deposit (FNB 0807)(Debt Service)	\$ 59.22	\$ 187,563.03			
Debt Service Reserve (Texpool 0014) (2 months rsv)	\$ 29.99	\$ 107,909.61			
TOTAL:	\$ 89.21	\$ 295,472.64			\$ 295,472.64
Appropriated Surplus Investment Accounts					
Customer meter deposits (Texpool 0008)	\$ 29.92	\$ 107,700.94			
2012 G/O Bond, streets, water, wastewater (Texstar 0	\$ 727.57	\$ 2,483,659.49	-		
TOTAL:	\$ 757.49	\$ 2,591,360.43	\$ -		\$ 2,591,360.43
Unassigned Surplus Investment Accounts					
Gen Fund Acct. (Texpool 0004)(Reso. 90 Day Reserve	\$ 240.95	\$ 668,525.00	\$ 198,175.00		
Refuse Fund Acct. (Texpool 0009)	\$ 35.52	\$ 127,766.84			
Water/WW Fund (Texpool 0003)(Operating 90 day)	\$ 164.71	\$ 592,682.48			
Water/WW Fund (Texpool 00017)(Capital)	\$ 290.52	\$ 753,901.89			
Elec. Fund (Texpool 0005) (Operating)	\$ 13.88	\$ 50,000.00			
Elec. Fund (Texpool 0016)(Capital)	\$ 89.11	\$ 320,626.02			
Elec. Surcharge (Texpool 0015)	\$ 33.60	\$ 121,038.26			
Money Market Acct. (FNB 092)	\$ 9.31		\$ 73,289.71		
TOTAL:	\$ 877.60	\$ 2,634,540.49	\$ 271,464.71		\$ 2,906,005.20
Contractor Managed Accounts Nonspendable					
NTMWD Sewer Plant Maint. Fund		\$ 18,100.17			
TOTAL APPROPRIATED SURPLUS		\$ 18,100.17	\$ -		\$ 18,100.17
TOTAL CASH & INVESTMENT ACCOUNTS		\$ 4,994,285.22	\$ 700,476.45		\$ 5,694,761.67

SUMMARY OF CASH BALANCES MARCH 2016

FEDC 4A Board Investment & Checking Account					
FEDC 4A Checking Account(Independent Bank 3124)	\$	1.48	\$	39,866.31	
FEDC 4A Investment Account (Texpool 0001)	\$	171.58	\$	617,598.89	
FEDC 4A Certificate of Deposit (Independent Bank)	\$	69.33	\$	250,000.00	
TOTAL:	\$	242.39	\$	907,465.20	\$ - \$ 907,465.20

FCDC 4B Board Investment & Checking Account					
FCDC 4B Checking Account (Independent Bank 3035)	\$	3.04	\$	81,088.66	
FCDC 4B Investment Account (Texpool 0001)	\$	23.60	\$	84,972.55	
TOTAL:	\$	26.64	\$	166,061.21	\$ - \$ 166,061.21

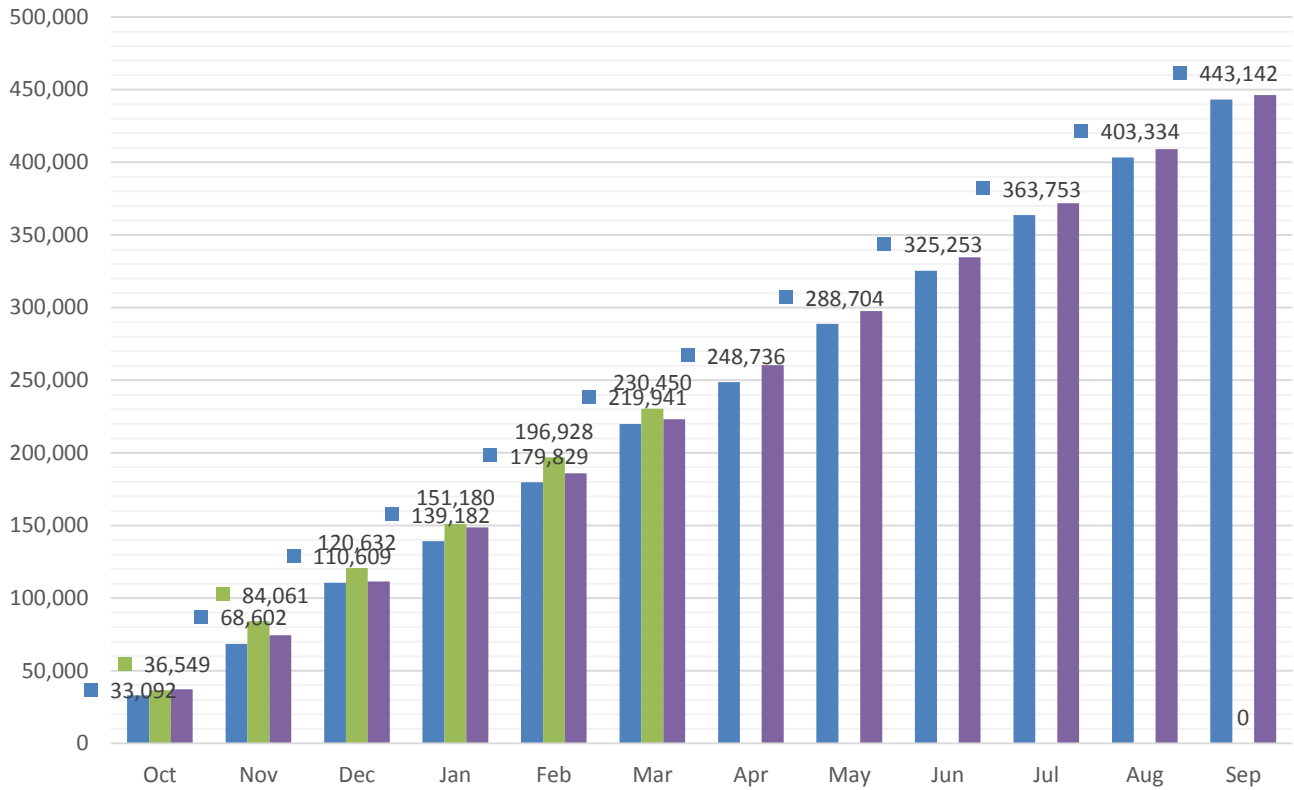
TIRZ Account					
County Tax Deposits (FNB 01276)	\$	10.15	\$	52,350.76	
TOTAL:	\$		\$	52,350.76	\$ - \$ 52,350.76

Note: Salmon color used to indicate an item dedicated to a specific project or need

			I hereby certify that the City of Farmersville's Investment Portfolio is in compliance with the City's investment strategy as expressed in		
The Public Funds Investment Act (Sec.2256.008) requires the City's Investment Officer to obtain 10 hrs. of continuing education each period from a source approved by the governing body. Listed below are courses Daphne Hamlin completed to satisfy that requirement:			City's Investment Policy (Resolution 99-17, and with relevant provis of the law.		
			Daphne Hamlin		
			Daphne Hamlin, City Investment Officer		

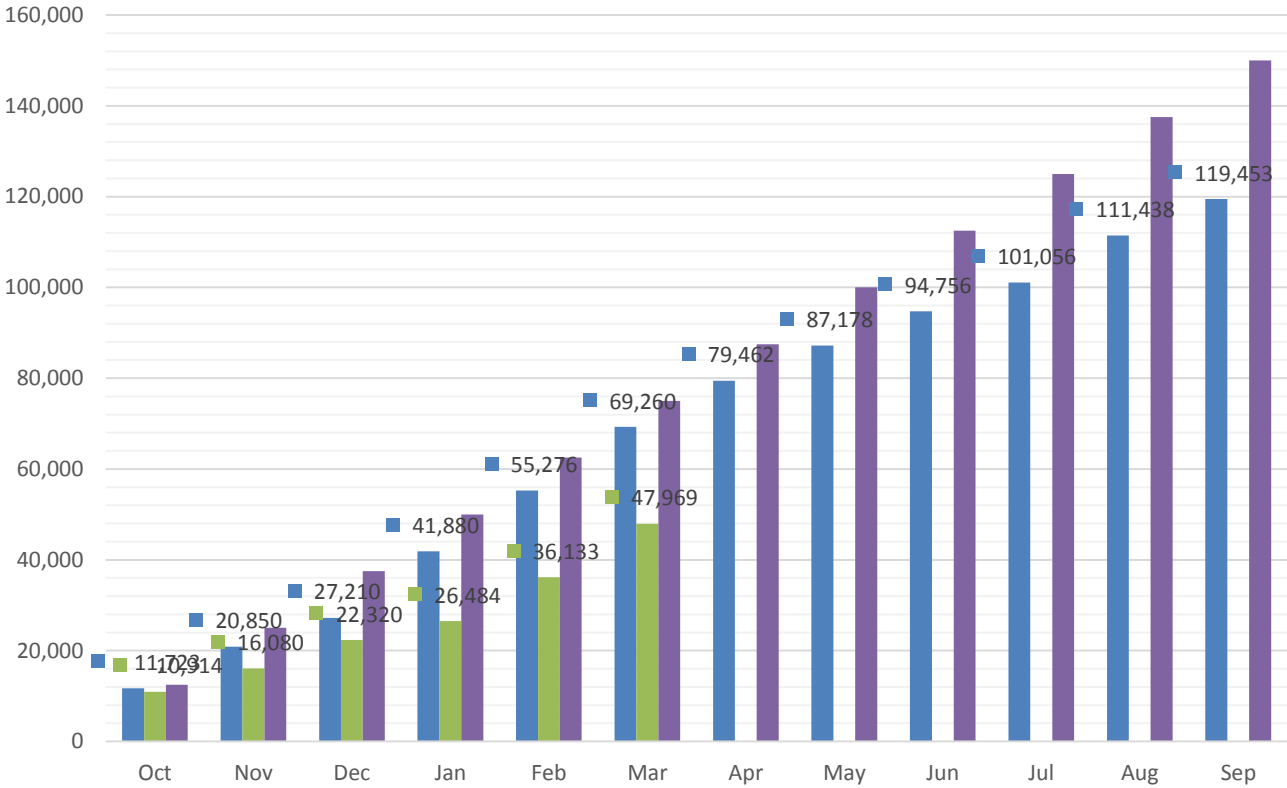
Sales Tax Chart Comparison

■ 2014/2015FY ■ 2015/2016FY ■ Budget

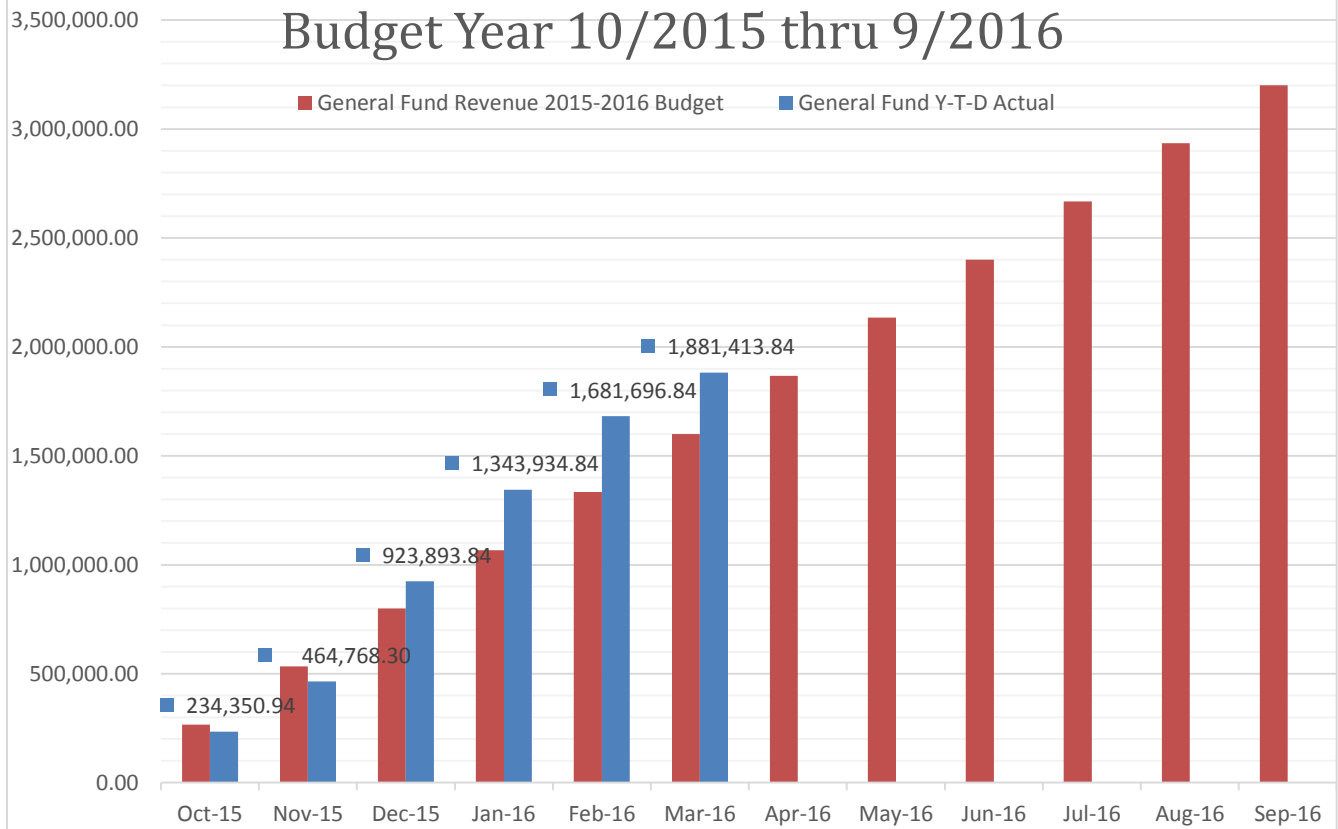


Municipal Court Revenue Comparison Chart

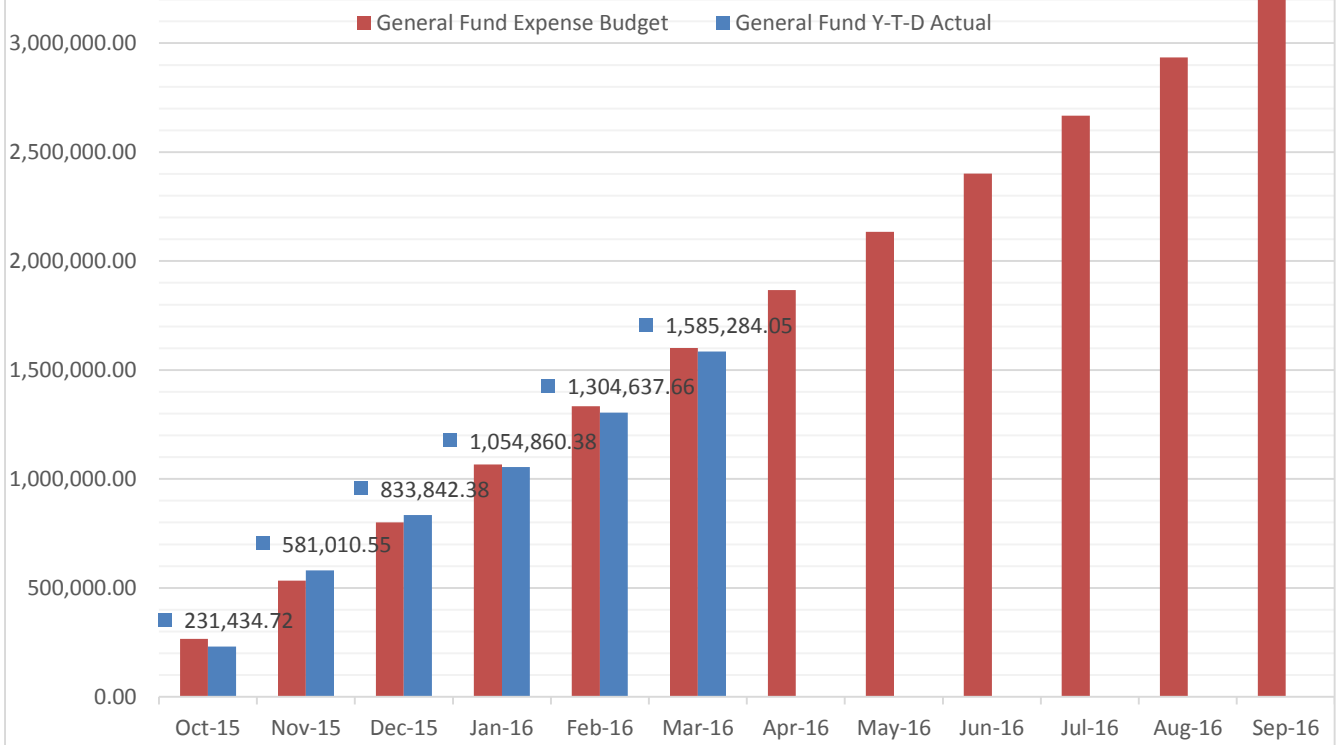
2014/2015 FY 2015/2016 FY Budget



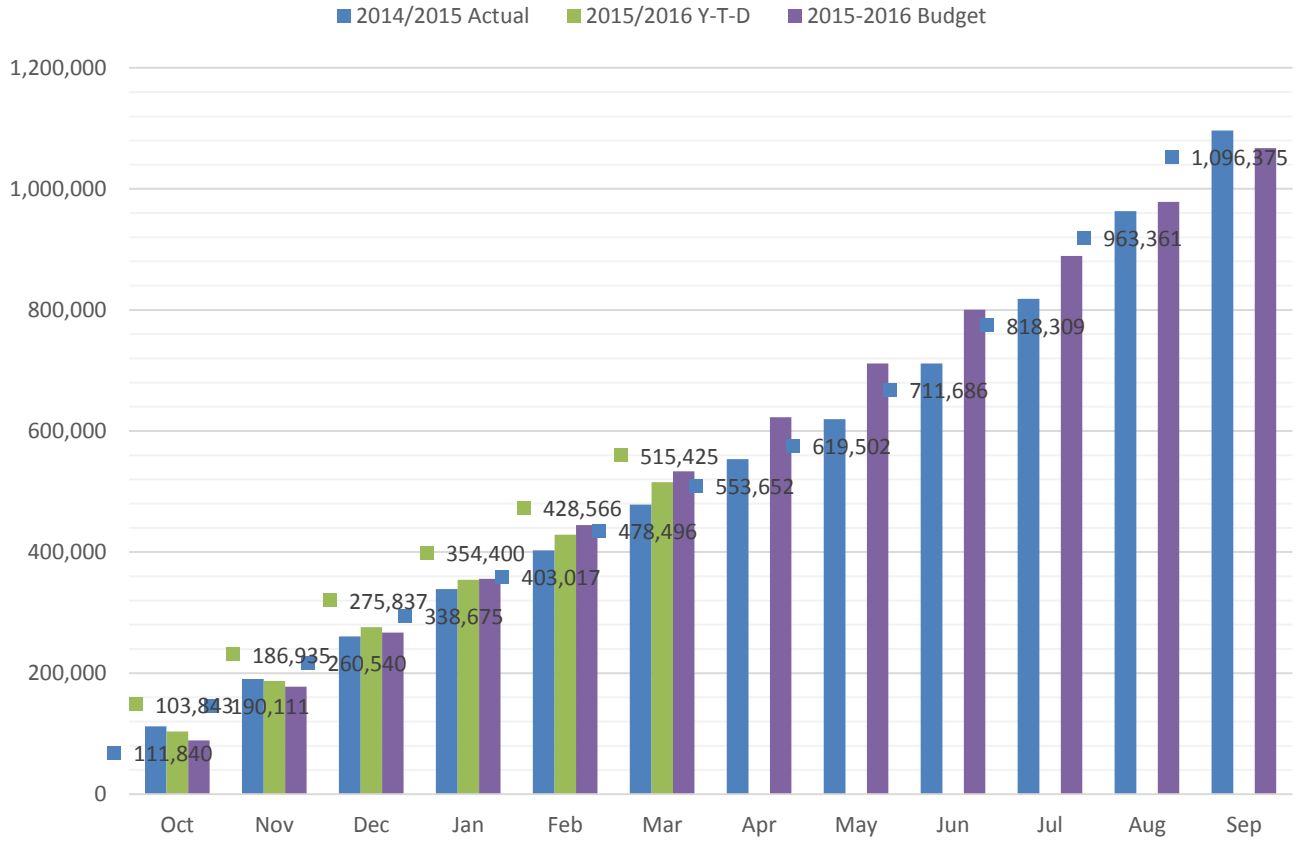
General Fund Revenue Progress Budget Year 10/2015 thru 9/2016



General Fund Expense Budget Year 10/2015 thru 9/2016

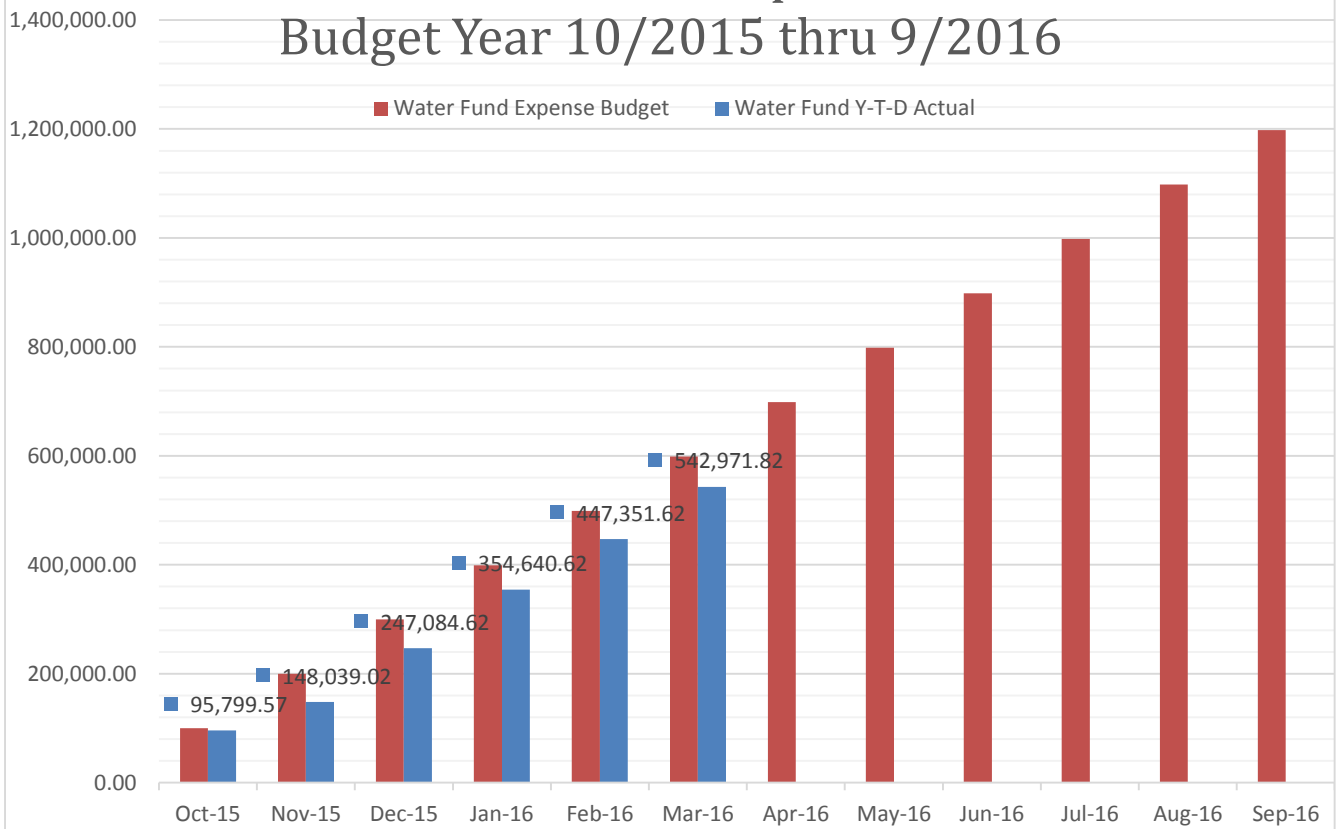


Water Revenue Comparison Chart



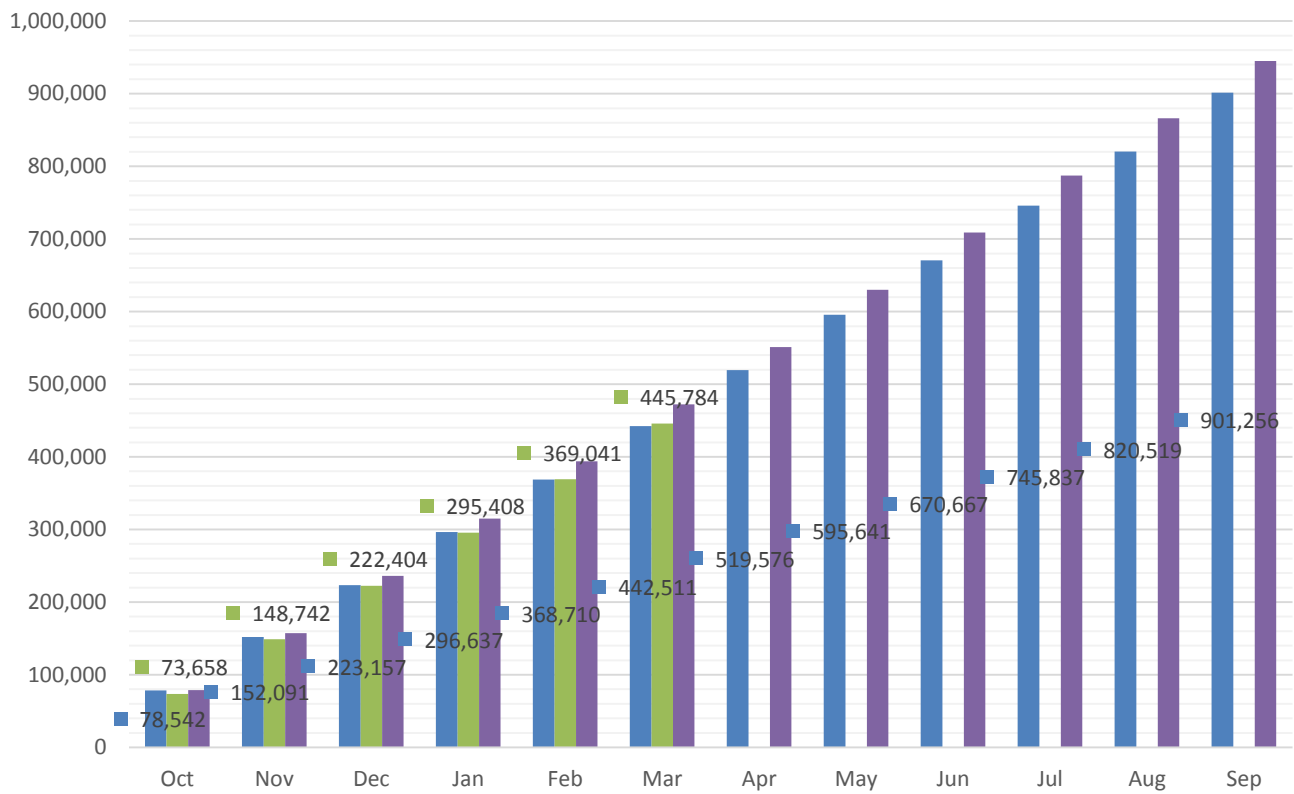
Water Fund Expense

Budget Year 10/2015 thru 9/2016



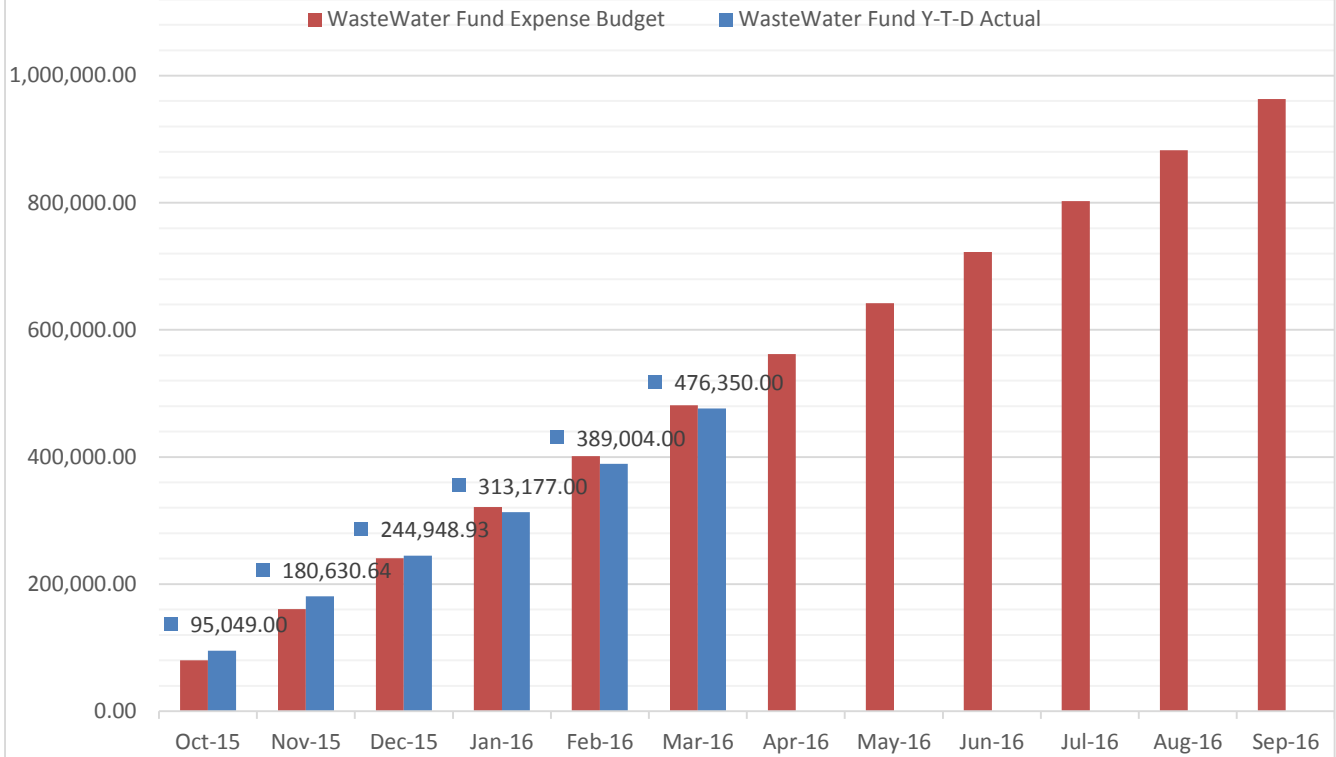
City Sewer Sales Comparison Chart

■ 2014/2015-FY ■ 2015/2016 Y-T-D Acutal ■ Budget 2015/2016

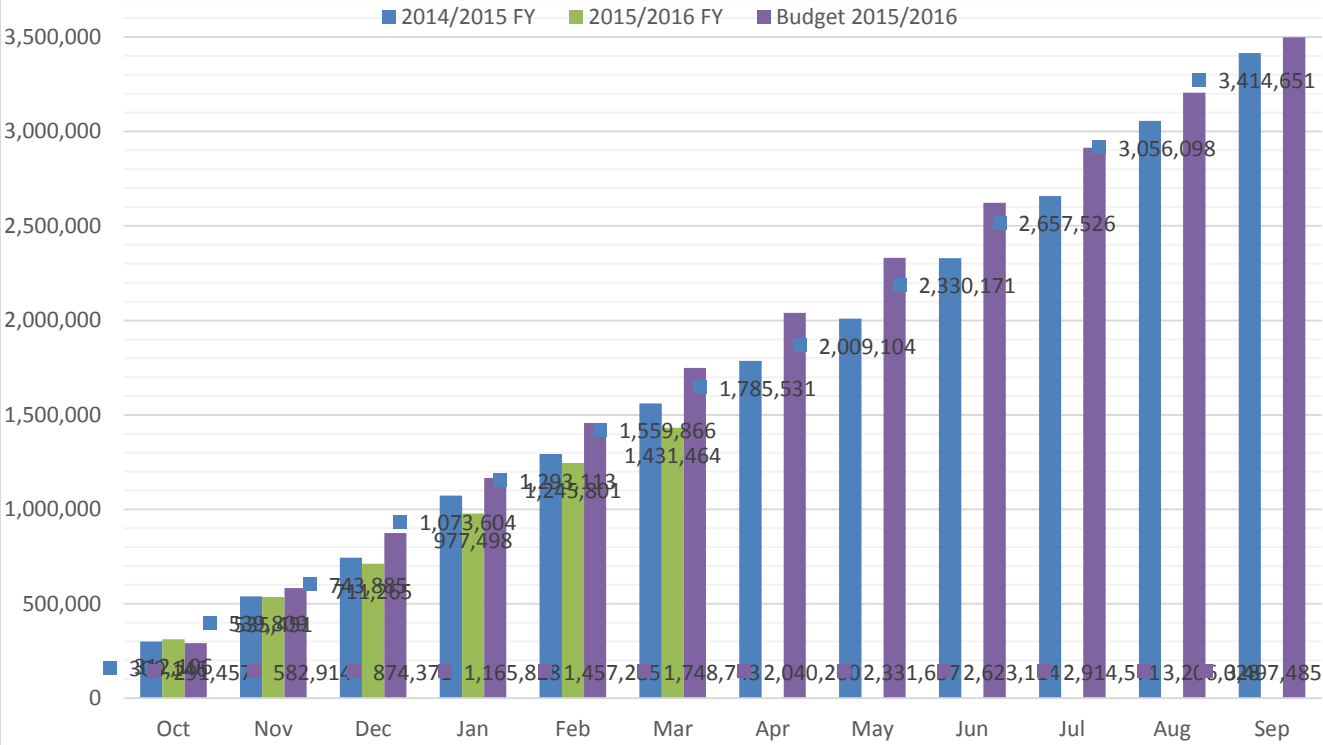


Wastewater Fund Expense

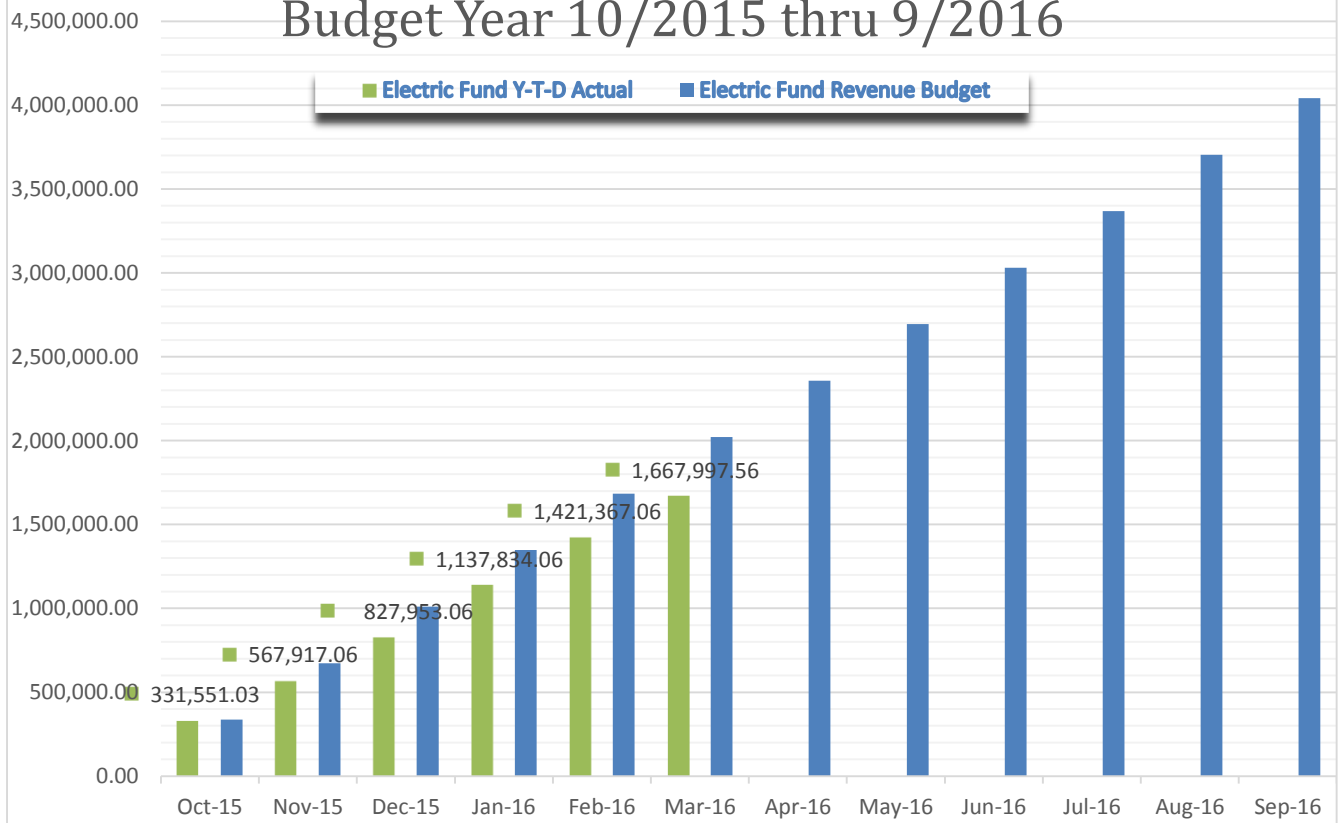
Budget Year 10/2015 thru 9/2016



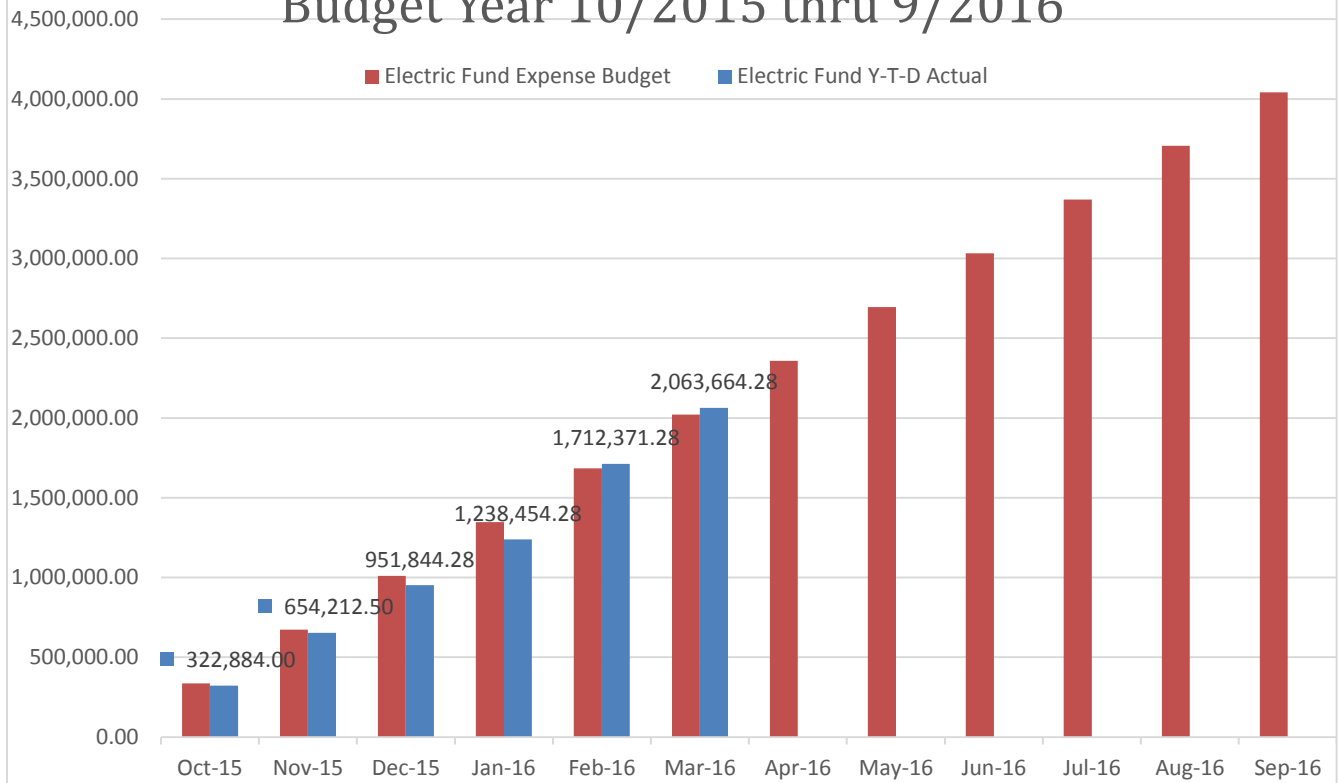
City Electric Sales Comparison Budget Year 10/2015 thru 09-2016



Electric Fund Revenue Progress Budget Year 10/2015 thru 9/2016

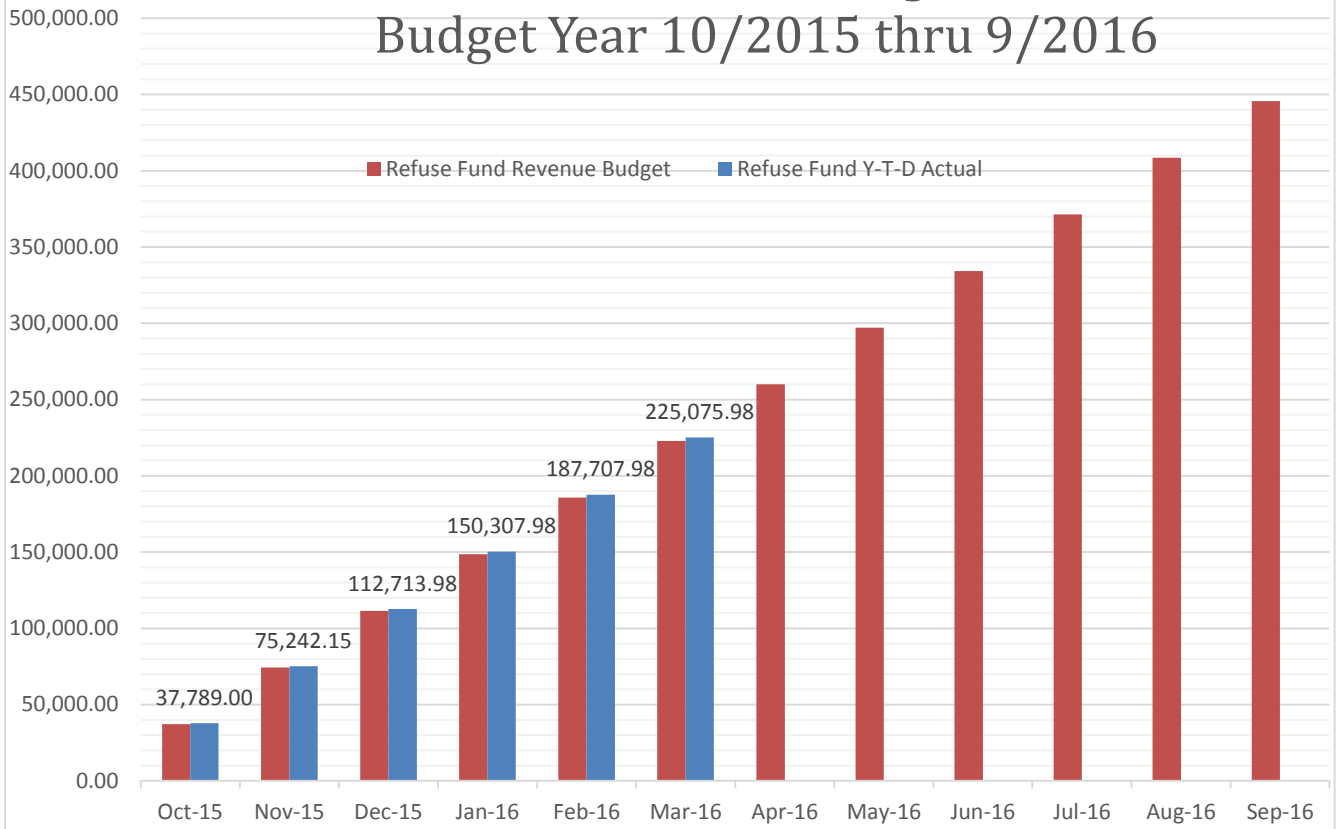


Electric Fund Expense Budget Year 10/2015 thru 9/2016



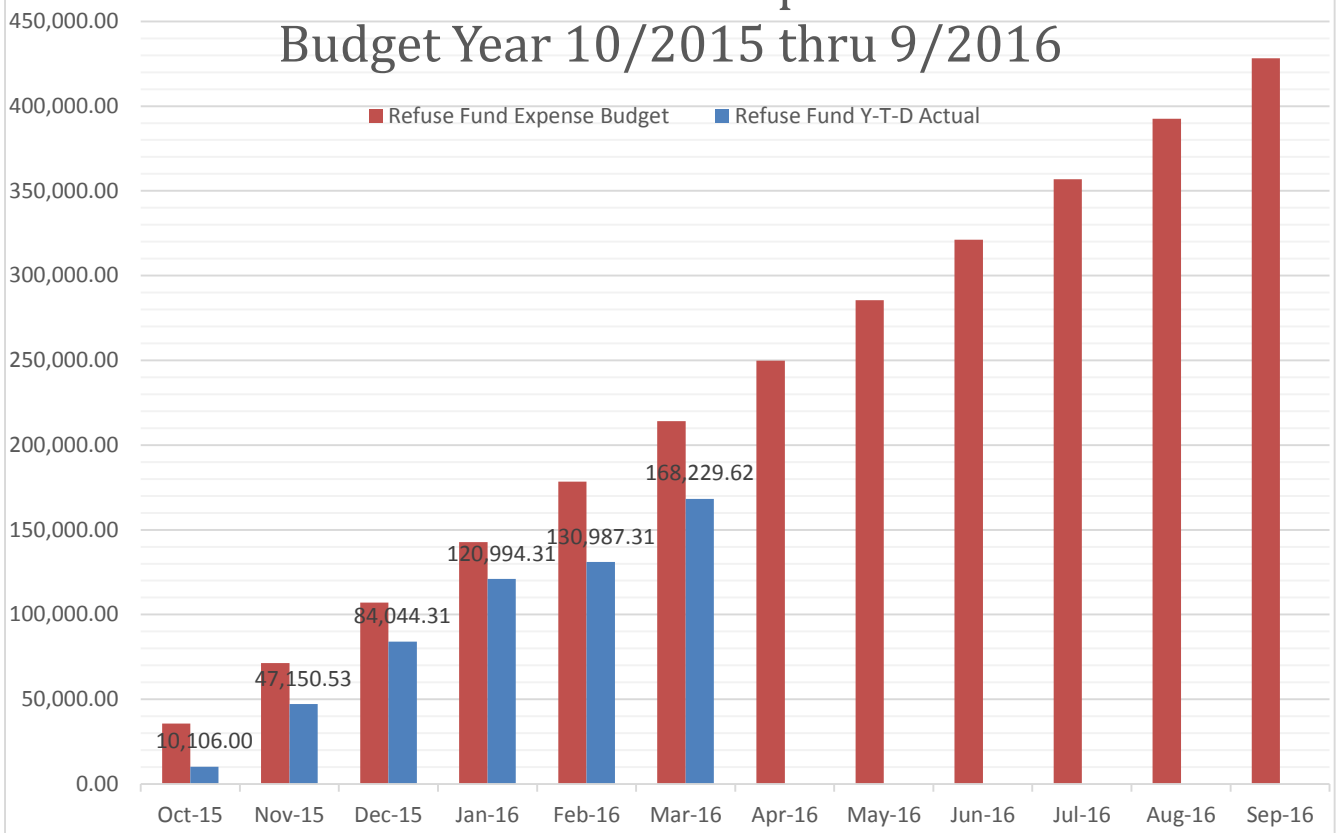
Refuse Fund Revenue Progress

Budget Year 10/2015 thru 9/2016



Refuse Fund Expense

Budget Year 10/2015 thru 9/2016



CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

100-GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	3,201,091	199,717.21	1,881,360.61	(3,336.00)	1,323,066.39	58.67
TOTAL REVENUES	3,201,091	199,717.21	1,881,360.61	(3,336.00)	1,323,066.39	58.67
<u>EXPENDITURE SUMMARY</u>						
00-TRANSFER OUT						
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 00-TRANSFER OUT	0	0.00	0.00	0.00	0.00	0.00
11-MAYOR & CITY COUNCIL						
PERSONNEL SERVICES	2,040	170.00	1,020.00	0.00	1,020.00	50.00
CONTRACTS & PROF. SVCS	150	0.00	0.00	0.00	150.00	0.00
MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	11,225	110.19	5,809.04	0.00	5,415.96	51.75
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 11-MAYOR & CITY COUNCIL	13,415	280.19	6,829.04	0.00	6,585.96	50.91
12-ADMINISTRATION						
PERSONNEL SERVICES	248,896	18,465.92	125,124.14	0.00	123,771.86	50.27
CONTRACTS & PROF. SVCS	116,300	17,464.88	56,424.67	0.00	59,875.33	48.52
MAINTENANCE	99,335	20,181.71	47,042.84	100.00	52,192.16	47.46
UTILITIES	21,550	1,775.12	9,695.85	0.00	11,854.15	44.99
SUPPLIES	20,500	2,348.05	10,522.98	0.00	9,977.02	51.33
MISCELLANEOUS	67,055	12,216.13	32,767.74	0.00	34,287.26	48.87
CAPITAL EXPENDITURES	0	0.00	0.00	11,809.00	11,809.00	0.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 12-ADMINISTRATION	573,636	72,451.81	281,578.22	11,909.00	280,148.78	51.16
14-MUNICIPAL COURT						
PERSONNEL SERVICES	136,246	12,979.45	66,309.57	0.00	69,936.43	48.67
CONTRACTS & PROF. SVCS	25,300	1,250.00	8,737.50	0.00	16,562.50	34.54
MAINTENANCE	14,175	535.40	6,006.51	100.00	8,068.49	43.08
UTILITIES	1,200	163.93	750.08	0.00	449.92	62.51
SUPPLIES	11,000	364.03	2,295.08	0.00	8,704.92	20.86
MISCELLANEOUS	8,255	178.40	3,341.49	0.00	4,913.51	40.48
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 14-MUNICIPAL COURT	196,176	15,471.21	87,440.23	100.00	108,635.77	44.62
15-LIBRARY						
PERSONNEL SERVICES	120,800	10,295.53	58,215.83	0.00	62,584.17	48.19
CONTRACTS & PROF. SVCS	300	0.00	0.00	0.00	300.00	0.00
MAINTENANCE	36,760	1,118.75	15,053.91	100.00	21,606.09	41.22
UTILITIES	9,750	617.44	3,853.68	0.00	5,896.32	39.52
SUPPLIES	3,700	47.19	1,322.28	0.00	2,377.72	35.74
MISCELLANEOUS	3,205	90.38	2,556.16	0.00	2,648.84	79.76

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

100-GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CAPITAL EXPENDITURES	15,000	3,119.94	7,445.50	0.00	7,554.50	49.64
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 15-LIBRARY	189,515	15,289.23	88,447.36	100.00	100,967.64	46.72
16-CIVIC/CENTER	16,500	909.22	4,495.60	0.00	12,004.40	27.25
UTILITIES	16,500	909.22	4,495.60	0.00	12,004.40	27.25
TOTAL 16-CIVIC/CENTER						
21-POLICE DEPT.	778,733	67,518.70	362,253.51	0.00	416,479.49	46.52
PERSONNEL SERVICES	51,642	1,392.53	28,169.02	0.00	23,472.98	54.55
CONTRACTS & PROF. SVCS	1,000	0.00	19.99	0.00	980.01	2.00
MISCELLANEOUS	93,865	5,748.37	42,212.61	8,386.16	43,266.23	53.91
MAINTENANCE	36,580	2,879.26	14,733.21	0.00	21,846.79	40.28
UTILITIES	65,600	1,929.92	22,315.01	5,471.96	37,813.03	42.36
SUPPLIES	23,500	1,154.80	14,880.68	1,068.04	7,551.28	67.87
MISCELLANEOUS	0	198.64	23,396.17	1,858.89	25,255.06	0.00
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 21-POLICE DEPT.	1,050,920	78,115.34	507,980.20	16,785.05	526,154.75	49.93
22-FIRE DEPT.	180,380	15,398.31	81,197.07	0.00	99,182.93	45.01
PERSONNEL SERVICES	43,315	0.00	20,261.60	0.00	23,053.40	46.78
CONTRACTS & PROF. SVCS	1,500	0.00	522.24	0.00	977.76	34.82
MISCELLANEOUS	46,767	1,893.65	14,582.81	1,739.72	30,444.47	34.90
MAINTENANCE	1,500	195.98	1,291.68	0.00	208.32	86.11
UTILITIES	40,500	743.46	19,160.18	628.50	20,711.32	48.86
SUPPLIES	13,500	0.00	7,170.85	0.00	6,329.15	53.12
MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 22-FIRE DEPT.	327,462	18,231.40	144,186.43	2,368.22	180,907.35	44.75
34-STREET SYSTEM	133,557	10,558.81	65,325.12	0.00	68,231.88	48.91
PERSONNEL SERVICES	7,300	0.00	4,500.00	0.00	2,800.00	61.64
CONTRACTS & PROF. SVCS	74,000	15,999.24	61,086.03	0.00	12,913.97	82.55
MISCELLANEOUS	6,500	0.00	592.06	0.00	5,907.94	9.11
MAINTENANCE	8,950	736.19	4,163.06	0.00	4,786.94	46.51
UTILITIES	11,500	487.42	3,036.06	0.00	8,463.94	26.40
SUPPLIES	1,500	129.60	403.68	0.00	1,096.32	26.91
MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 34-STREET SYSTEM	243,307	27,911.26	139,106.01	0.00	104,200.99	57.17
60-PUBLIC WORKS BLDG	61,157	9,664.14	53,683.28	0.00	7,473.72	87.78
PERSONNEL SERVICES	13,500	0.00	1,257.90	0.00	12,242.10	9.32
CONTRACTS & PROF. SVCS	26,999	1,487.76	36,882.78	1,660.65	11,544.43	142.76
MISCELLANEOUS	2,500	0.00	2,472.07	2,001.00	1,748.07	169.92
MAINTENANCE	17,985	1,574.68	6,547.19	0.00	11,412.81	36.54
UTILITIES	2,000	0.00	143.48	0.00	1,856.52	7.17
SUPPLIES	0	0.00	0.00	0.00	0.00	0.00

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

100-GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
MISCELLANEOUS	150	0.00	0.00	0.00	150.00	0.00
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 60-PUBLIC WORKS BLDG	124,291	12,726.58	100,786.70	3,661.65	19,842.65	84.04
39-PARKS						
PERSONNEL SERVICES	77,455	1,828.26	23,282.60	0.00	54,172.40	30.06
CONTRACTS & PROF. SVCS	81,250	592.00	33,713.04	0.00	47,536.96	41.49
MISCELLANEOUS	20,000	0.00	8,437.56	0.00	11,562.44	42.19
MAINTENANCE	16,500	0.00	6,059.20	0.00	10,440.80	36.72
UTILITIES	77,850	3,079.33	15,636.00	0.00	62,214.00	20.08
SUPPLIES	11,000	0.00	1,222.14	0.00	9,777.86	11.11
MISCELLANEOUS	1,000	0.00	689.52	0.00	310.48	68.95
CAPITAL EXPENDITURES	0	0.00	3,000.00	0.00	3,000.00	0.00
TOTAL 39-PARKS	285,055	5,499.59	92,040.06	0.00	193,014.94	32.29
71-DEBT SERVICE						
DEBT SERVICE	180,815	33,760.56	132,525.33	0.00	48,289.67	73.29
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 71-DEBT SERVICE	180,815	33,760.56	132,525.33	0.00	48,289.67	73.29
TOTAL EXPENDITURES	3,201,092	280,646.39	1,585,415.18	34,923.92	1,580,752.90	50.62
REVENUE OVER/(UNDER) EXPENDITURES	(	1)	295,945.43	(	257,686.51)	8,551.00-

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

100-GENERAL FUND

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
100.00.5711.000 AD VALOREM TAX	598,968	23,454.54	605,177.57	0.00	6,209.57)	101.04
100.00.5712.000 CC CONV FEE COURT	0	0.00	0.00	0.00	0.00	0.00
100.00.5713.000 DEL. TAX, PEN. & INT.	10,000	1,168.04	16,102.86	0.00	6,102.86)	161.03
100.00.5714.000 CC CONV FEE UTILITY	0	0.00	0.00	0.00	0.00	0.00
100.00.5715.000 TIRZ	0	0.00	0.00	0.00	0.00	0.00
100.00.5721.000 SALES TAX	446,250	33,522.47	230,451.18	0.00	215,798.82	51.64
100.00.5722.000 BEVERAGE TAX	2,600	0.00	1,077.88	0.00	1,522.12	41.46
100.00.5730.000 FRANCHISE FEES - GARBAGE	0	0.00	0.00	0.00	0.00	0.00
100.00.5731.000 FRANCHISE FEES - GAS	30,000	0.00	34,876.70	0.00	4,876.70)	116.26
100.00.5732.000 SKYBEAM	58,320	4,860.00	29,188.14	0.00	29,131.86	50.05
100.00.5733.000 ELEC. FUND FRANCHISE FEE	6,500	0.00	5,110.09	0.00	1,389.91	78.62
100.00.5734.000 FRANCHISE FEES - TELE.	4,500	8.73	3,888.19	0.00	611.81	86.40
100.00.5735.000 FRANCHISE FEES - CABLE	13,000	0.00	6,265.93	0.00	6,734.07	48.20
100.00.5736.000 FRANCHISE FEES - OTHER	0	0.00	0.00	0.00	0.00	0.00
100.00.5741.000 PERMITS & INSPECTIONS	36,750	3,132.50	8,231.60	0.00	28,518.40	22.40
100.00.5742.000 PLANNING & ZONING FEES	2,000	0.00	0.00	0.00	2,000.00	0.00
100.00.5743.000 FEES	100	0.00	40.00	0.00	60.00	40.00
100.00.5744.000 PENALTIES	150,000	11,836.73	47,969.56	0.00	102,030.44	31.98
100.00.5745.000 CNTY FIRE RUNS	110,997	0.00	55,713.83	0.00	55,283.17	50.19
100.00.5746.000 UNION SHED RENTAL	1,000	200.00	500.00	0.00	500.00	50.00
100.00.5747.000 COUNTY LIBRARY FUND	0	0.00	7,981.02	0.00	7,981.02)	0.00
100.00.5748.000 MICRO CHIP PROGRAM	0	0.00	0.00	0.00	0.00	0.00
100.00.5749.000 MUN. CT. BLDG. SECURITY	0	0.00	0.00	0.00	0.00	0.00
100.00.5750.000 MAIN STREET EVENTS	0	0.00	0.00	0.00	0.00	0.00
100.00.5751.000 MUN. CT. TECHNOLOGY FUND	0	0.00	0.00	0.00	0.00	0.00
100.00.5754.000 GRANT PROCEEDS	0	0.00	0.00	0.00	0.00	0.00
100.00.5758.000 T-MOBILE LEASE	16,747	1,395.64	8,373.84	0.00	8,373.16	50.00
100.00.5759.000 GAMING MACHINE LICENSE	255	0.00	205.00	0.00	50.00	80.39
100.00.5760.000 SRO SUPPORT	0	0.00	0.00	0.00	0.00	0.00
100.00.5762.000 INTEREST EARNED	600	286.23	1,050.17	0.00	450.17)	175.03
100.00.5763.000 FEDC 4A STAFF SUPPORT	600	0.00	0.00	0.00	600.00	0.00
100.00.5764.000 FCDC IMPROVEMENTS	0	0.00	0.00	0.00	0.00	0.00
100.00.5765.000 RENT E. TX. MED CTR.	12,000	1,000.00	11,000.00	0.00	1,000.00	91.67
100.00.5766.000 FEDC IMPROVEMENT FUND	0	0.00	0.00	0.00	0.00	0.00
100.00.5767.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	0.00
100.00.5768.000 S W BELL LEASE	7,200	0.00	0.00	0.00	0.00	0.00
100.00.5769.000 OTHER INCOME	25,000	504.84	1,664.16	0.00	5,535.84	23.11
100.00.5770.000 C.C. CHILD SAFETY	0	0.00	4,690.45	0.00	20,309.55	18.76
100.00.5771.000 ATHLETIC COMPLEX	0	0.00	0.00	0.00	0.00	0.00
100.00.5772.000 PUBLIC WORKS REVENUE	0	0.00	276.00	0.00	276.00)	0.00
100.00.5773.000 REVENUE RESCUE	0	0.00	1,048.00	0.00	1,048.00)	0.00
100.00.5774.000 ALARM FEE	700	125.00	425.00	0.00	275.00	60.71
100.00.5775.000 TEXAS FOREST SERVICE GRA	0	0.00	0.00	0.00	0.00	0.00
100.00.5776.000 LIBRARY GRANT	0	0.00	5,000.00	0.00	1,664.00)	0.00
100.00.5777.000 BRICK CAMPAIGN	0	0.00	0.00	0.00	0.00	0.00
100.00.5778.000 PARK DEDICATION FEE	0	0.00	0.00	0.00	0.00	0.00
100.00.5790.000 COURT BOY CORRECTION	0	0.00	0.00	0.00	0.00	0.00

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2016

100-GENERAL FUND

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
100.00.5791.000 4B SUPPORT REVENUE	0	0.00	0.00	0.00	0.00	0.00
100.00.5792.000 ADM.SUPPORT CHARGES	20,710	1,725.83	10,354.98	0.00	10,355.02	50.00
100.00.5793.000 RENT RECEIVED	3,600	300.00	1,800.00	0.00	1,800.00	50.00
100.00.5794.000 CIVIC RENT	5,500	450.00	3,827.50	0.00	1,672.50	69.59
100.00.5795.000 4B SALARY	61,951	0.00	61,591.00	0.00	360.00	99.42
100.00.5796.000 KCS RAILWAY MOWING	0	0.00	0.00	0.00	0.00	0.00
100.00.5797.000 MARKETING	24,000	0.00	23,000.00	0.00	1,000.00	95.83
100.00.5798.000 STEP PROGRAM	0	0.00	0.00	0.00	0.00	0.00
100.00.5799.000 CAPITAL LEASE REFUNDING	0	0.00	0.00	0.00	0.00	0.00
100.00.5939.000 FORESTRY SVC GRANT	0	0.00	0.00	0.00	0.00	0.00
100.00.5991.000 TRANSFERS IN-OTHER FUNDS	1,388,960	115,746.66	694,479.96	0.00	694,480.04	50.00
100.00.5992.000 SALE OF FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
100.00.5994.000 LEASE PURCHASE PROCEEDS	0	0.00	0.00	0.00	0.00	0.00
100.00.5995.000 TRANSFERS-RESERVE	162,283	0.00	0.00	0.00	162,283.00	0.00
100.00.5998.000 TRANS.IN- GEN.FND.SURPLU	0	0.00	0.00	0.00	0.00	0.00
100.00.5999.000 TRANS.IN-PARK IMP.SURPLU	0	0.00	0.00	0.00	0.00	0.00
TOTAL 00-REVENUE	3,201,091	199,717.21	1,881,360.61	3,336.00	1,323,066.39	58.67

TOTAL REVENUE

3,201,091 199,717.21 1,881,360.61 (3,336.00) 1,323,066.39 58.67

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

700-WATER FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	1,067,403	86,859.54	515,427.74	0.00	551,975.26	48.29
TOTAL REVENUES	1,067,403	86,859.54	515,427.74	0.00	551,975.26	48.29
<u>EXPENDITURE SUMMARY</u>						
00-TRANSFER OUT	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 00-TRANSFER OUT	0	0.00	0.00	0.00	0.00	0.00
<u>12-ADMINISTRATION</u>						
PERSONNEL SERVICES	67,366	5,884.73	33,695.61	0.00	33,670.39	50.02
CONTRACTS & PROF. SVCS	700	0.00	0.00	0.00	700.00	0.00
MAINTENANCE	21,278	776.31	11,110.57	100.00	10,067.43	52.69
UTILITIES	5,640	457.08	4,992.74	0.00	4,647.26	17.60
SUPPLIES	1,000	0.00	65.50	74.93	859.57	14.04
MISCELLANEOUS	7,750	2,413.11	5,173.16	0.00	2,576.84	66.75
TOTAL 12-ADMINISTRATION	103,734	9,531.23	51,037.58	174.93	52,521.49	49.37
<u>52-STORM WATER SYSTEM</u>						
PERSONNEL SERVICES	0	0.00	0.00	0.00	0.00	0.00
CONTRACTS & PROF. SVCS	0	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
UTILITIES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 52-STORM WATER SYSTEM	0	0.00	0.00	0.00	0.00	0.00
<u>35-WATER DEPT.</u>						
PERSONNEL SERVICES	91,536	17,820.83	100,288.62	0.00	8,752.62)	109.56
CONTRACTS & PROF. SVCS	64,655	1,562.91	22,848.24	0.00	41,806.76	35.34
MISCELLANEOUS	122,000	257.14	14,230.01	1,059.00	106,710.99	12.53
MAINTENANCE	5,000	32.75	4,593.40	0.00	406.60	91.87
UTILITIES	26,550	2,289.21	11,199.29	0.00	15,350.71	42.18
SUPPLIES	653,519	53,969.97	270,649.15	0.00	382,869.85	41.41
MISCELLANEOUS	9,000	0.00	7,189.21	0.00	1,810.79	79.88
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS	121,874	10,156.16	60,936.96	0.00	60,937.04	50.00
TOTAL 35-WATER DEPT.	1,094,134	86,088.97	491,934.88	1,059.00	601,140.12	45.06
<u>TOTAL EXPENDITURES</u>						
	1,197,868	95,620.20	542,972.46	1,233.93	653,661.61	45.43
<u>REVENUE OVER/(UNDER) EXPENDITURES</u>						
	(130,465)	8,760.66)	27,544.72)	1,233.93)	101,686.35)	22.06

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

700-WATER FUND

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
700.00.5714.000 CC CONV. FEE	0	0.00	0.00	0.00	0.00	0.00
700.00.5743.000 CONNECT FEE	3,500	210.00	1,005.00	0.00	2,495.00	28.71
700.00.5744.000 PENALTIES	13,000	938.04	6,771.36	0.00	6,228.64	52.09
700.00.5745.000 AGREEMENTS AND CONTRACTS	114,000	15,083.04	68,946.49	0.00	45,053.51	60.48
700.00.5746.000 IMPACT FEE	4,055	0.00	0.00	0.00	4,055.00	0.00
700.00.5751.000 CITY WATER SALES	930,898	70,424.52	437,793.89	0.00	493,104.11	47.03
700.00.5753.000 WATER TAP FEES	1,200	0.00	0.00	0.00	1,200.00	0.00
700.00.5762.000 INTEREST EARNED	750	203.94	856.00	0.00	106.00	114.13
700.00.5767.000 OTHER REVENUE	0	0.00	55.00	0.00	55.00	0.00
700.00.5769.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	0.00
700.00.5993.000 TRANSFER IN	0	0.00	0.00	0.00	0.00	0.00
TOTAL 00-REVENUE	1,067,403	86,859.54	515,427.74	0.00	551,975.26	48.29
TOTAL REVENUE	1,067,403	86,859.54	515,427.74	0.00	551,975.26	48.29

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

705-WASTEWATER
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	963,150	78,860.55	455,840.36	0.00	507,309.64	47.33
TOTAL REVENUES	963,150	78,860.55	455,840.36	0.00	507,309.64	47.33
<u>EXPENDITURE SUMMARY</u>						
12-ADMINISTRATION						
PERSONNEL SERVICES	42,346	2,025.97	8,732.36	0.00	33,613.64	20.62
TOTAL 12-ADMINISTRATION	42,346	2,025.97	8,732.36	0.00	33,613.64	20.62
36-WASTEWATER SYSTEM						
PERSONNEL SERVICES	198,169	15,213.90	52,957.55	0.00	145,211.45	26.72
CONTRACTS & PROF. SVCS	17,140	4,652.08	12,072.12	0.00	5,067.88	70.43
MISCELLANEOUS	17,500	14,580.13	29,690.24	9,504.00 (	21,694.24)	223.97
MAINTENANCE	358,780	28,417.00	238,219.69	0.00	120,560.31	66.40
UTILITIES	10,750	929.60	5,673.20	0.00	5,076.80	52.77
SUPPLIES	6,000	446.97	2,724.44	0.00	3,275.56	45.41
MISCELLANEOUS	9,685	16.00 (	108.84)	0.00	9,793.84	1.12-
DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES	50,000	0.00	0.00	485.00	49,515.00	0.97
TRANSFERS	252,780	21,065.00	126,390.00	0.00	126,390.00	50.00
TOTAL 36-WASTEWATER SYSTEM	920,804	85,320.68	467,618.40	9,989.00	443,196.60	51.87
TOTAL EXPENDITURES	963,150	87,346.65	476,350.76	9,989.00	476,810.24	50.49
REVENUE OVER/(UNDER) EXPENDITURES	0 (	8,486.10) (	20,510.40) (	9,989.00)	30,499.40	0.00

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2016

705-WASTEWATER

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
705.00.5741.000 SEWER SALES	944,970	76,742.79	445,785.66	0.00	499,184.34	47.17
705.00.5743.000 FEES	0	0.00	0.00	0.00	0.00	0.00
705.00.5744.000 PENALTIES	16,880	1,258.24	8,194.49	0.00	8,685.51	48.55
705.00.5745.000 AGREEMENTS AND CONTRACTS	0	0.00	0.00	0.00	0.00	0.00
705.00.5746.000 IMPACT FEE	0	0.00	0.00	0.00	0.00	0.00
705.00.5753.000 SEWER TAP FEE	1,300	650.00	1,050.00	0.00	250.00	80.77
705.00.5762.000 INTEREST EARNED	0	209.52	810.21	0.00	810.21)	0.00
705.00.5767.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	0.00
705.00.5768.000 SEWER BACKUP SERVICES	0	0.00	0.00	0.00	0.00	0.00
705.00.5995.000 TRANSFER IN RESERVES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 00-REVENUE	963,150	78,860.55	455,840.36	0.00	507,309.64	47.33

TOTAL REVENUE	963,150	78,860.55	455,840.36	0.00	507,309.64	47.33
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CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

715-ELECTRIC FUND

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
715.00.5743.000 FEES	6,500	1,135.00	4,667.50	0.00	1,832.50	71.81
715.00.5744.000 PENALTIES	46,500	3,858.14	25,788.41	0.00	20,711.59	55.46
715.00.5745.000 AGREEMENTS AND CONTRACTS	0	0.00	20.67	0.00	20.67	0.00
715.00.5751.000 ELECTRICITY SALES	3,497,485	185,663.23	1,431,466.08	0.00	2,066,018.92	40.93
715.00.5755.000 SURCHARGE	150,000	9,020.86	60,323.34	0.00	89,676.66	40.22
715.00.5757.000 PCA (POWER COST ADJ)	341,000	46,816.36	145,210.27	0.00	195,789.73	42.58
715.00.5762.000 INTEREST	250	136.59	528.38	0.00	278.38	211.35
715.00.5767.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	0.00
715.00.5799.000 4A SUPPORT	0	0.00	0.00	0.00	0.00	0.00
715.00.5995.000 TRANSFER IN ELEC NOTE	0	0.00	0.00	0.00	0.00	0.00
715.00.5998.000 TRANSFER IN RESERVES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 00-REVENUE	4,041,735	246,630.18	1,668,004.65	0.00	2,373,730.35	41.27
TOTAL REVENUE	4,041,735	246,630.18	1,668,004.65	0.00	2,373,730.35	41.27

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

715-ELECTRIC FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	4,041,735	246,630.18	1,668,004.65	0.00	2,373,730.35	41.27
TOTAL REVENUES	4,041,735	246,630.18	1,668,004.65	0.00	2,373,730.35	41.27
<u>EXPENDITURE SUMMARY</u>						
12-ADMINISTRATION						
PERSONNEL SERVICES	55,484	6,075.72	26,089.34	0.00	29,394.66	47.02
TOTAL 12-ADMINISTRATION	55,484	6,075.72	26,089.34	0.00	29,394.66	47.02
37-ELECTRIC DEPT.						
PERSONNEL SERVICES	407,806	48,301.63	225,639.93	0.00	182,166.07	55.33
CONTRACTS & PROF. SVCS	69,600	4,263.77	30,456.29	0.00	39,143.71	43.76
MISCELLANEOUS	139,500	23,749.52	67,507.97	1,450.00	70,542.03	49.43
MAINTENANCE	17,658	2,200.05	13,170.23	100.00	4,387.77	75.15
UTILITIES	9,560	1,008.09	5,200.28	0.00	4,359.72	54.40
SUPPLIES	2,037,882	144,280.95	919,081.62	0.00	1,118,800.38	45.10
MISCELLANEOUS	15,400	690.68	6,611.22	0.00	8,788.78	42.93
DEBT SERVICE	131,170	0.00	128,803.50	0.00	2,366.50	98.20
CAPITAL EXPENDITURES	219,069	42,456.00	175,582.87	69,583.92	26,097.79	111.91
TRANSFERS	939,206	78,267.16	469,602.96	0.00	469,603.04	50.00
TOTAL 37-ELECTRIC DEPT.	3,986,851	345,217.85	2,041,656.87	71,133.92	1,874,060.21	52.99
TOTAL EXPENDITURES	4,042,335	351,293.57	2,067,746.21	71,133.92	1,903,454.87	52.91
REVENUE OVER/(UNDER) EXPENDITURES	(600)	(104,663.39)	(399,741.56)	(71,133.92)	470,275.48	8,479.25

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

720-REFUSE FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	445,727	37,368.34	225,077.34	0.00	220,649.66	50.50
TOTAL REVENUES	445,727	37,368.34	225,077.34	0.00	220,649.66	50.50
<u>EXPENDITURE SUMMARY</u>						
32-REFUSE DEPT.						
PERSONNEL SERVICES	0	0.00	0.00	0.00	0.00	0.00
CONTRACTS & PROF. SVCS	345,655	30,783.98	129,520.52	0.00	216,134.48	37.47
MISCELLANEOUS	75,100	6,258.33	37,549.98	0.00	37,550.02	50.00
MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
UTILITIES	2,400	200.00	1,200.00	0.00	1,200.00	50.00
MISCELLANEOUS	5,000	0.00	40.44	0.00	5,040.44	0.81
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 32-REFUSE DEPT.	428,155	37,242.31	168,230.06	0.00	259,924.94	39.29
35-WATER DEPT.						
SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 35-WATER DEPT.	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	428,155	37,242.31	168,230.06	0.00	259,924.94	39.29
REVENUE OVER/(UNDER) EXPENDITURES	17,572	126.03	56,847.28	0.00	39,275.28	323.51

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2016

720-REFUSE FUND

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
720.00.5743.000 FEES	0	0.00	0.00	0.00	0.00	0.00
720.00.5744.000 PENALTIES	7,500	489.69	3,153.80	0.00	4,346.20	42.05
720.00.5745.000 AGREEMENTS AND CONTRACTS	0	0.00	0.00	0.00	0.00	0.00
720.00.5751.000 RESIDENTIAL TRASH COLL	255,192	21,491.47	128,718.74	0.00	126,473.26	50.44
720.00.5752.000 COMMERCIAL TRASH COLLECT	182,670	15,334.16	92,891.37	0.00	89,778.63	50.85
720.00.5755.000 RECYCLE	140	17.50	106.05	0.00	33.95	75.75
720.00.5762.000 INTEREST EARNED	125	35.52	137.38	0.00 (	12.38)	109.90
720.00.5767.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	0.00
720.00.5768.000 BRUSH AND CHIPPING AND P	100	0.00	70.00	0.00	30.00	70.00
720.00.5770.000 HHW	0	0.00	0.00	0.00	0.00	0.00
TOTAL 00-REVENUE	445,727	37,368.34	225,077.34	0.00	220,649.66	50.50

TOTAL REVENUE	445,727	37,368.34	225,077.34	0.00	220,649.66	50.50
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