

**City of Farmersville
Investment and Budget Report**

March 2017

Prepared by: Daphne Hamlin

MEMO

To: Benjamin White, City Manager
From: Daphne Hamlin, City Accountant
Date: April 13th, 2017
Subject: March 2017 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 60.42% collected and total expenses are 54.56%.

Ad Valorem collections currently received is 99.08%. Delinquent Ad Valorem received is 95.77%

Sales Tax current collection rate of 62.96%. Sales Tax exceeded expectations.

Municipal Court Revenues current collection rate of 45.30%.

Interest Earned is slowly on the rebound, still exceeding expectations, current collection rate 244.98%

Refuse Fund

Total revenues are 56.23% and total expenses are 51.05%.

Water & Wastewater Fund

Total revenues for the Water Fund are 46.32% Water expenses in Administration are 60.47%. Water Department overall expenditures are 51.49%

Total revenues for the Wastewater Fund are 48.75% Wastewater expenses are 38.66%.

Electric Fund

Total revenues are 41.11%; the expenses are at 51.52%, includes transfers to general fund. Revenues compared to March 2016 where at 41.27%. We are still monitoring this fund closely

Cash Summary

The cash summary is attached.

SUMMARY OF CASH BALANCES MARCH 2017

ACCOUNT: FNB (0815)	Interest Earned	Restricted	Assigned	Account Balance
Clearing Accounts				
General Fund			\$ 402,415.78	
Permit Fund			\$ (27,698.56)	
Refuse Fund			\$ 79,735.26	
Water Fund			\$ (419,708.58)	
Wastewater Fund			\$ 477,345.06	
Electric Fund			\$ (507,076.87)	
CC Child Safety	\$ 23,683.05			
2012 Bond	\$ 136,427.78			
Law Enf Training	\$ 12,198.97			
Disbursement Fund	\$ (190,031.91)			
Library Donation Fund	\$ 2,641.87			
Court Tech/Sec	\$ 15,642.80			
JW Spain Grant	\$ 50,000.00			
Grants	\$ (60,597.22)			
CC Bond Farmersville Parkway	\$ 180,000.86			
CC Bond Floyd	\$ (49,667.75)			
Equipment Replacement	\$ 5,322.29			
TOTAL:	\$ 89.26	\$ 125,620.74	\$ 5,012.09	\$ 130,632.83
Debt Service Accounts				
County Tax Deposit (FNB 0807)(Debt Service)	\$ 108.07	\$ 203,876.98		
Debt Service Reserve (Texpool 0014) (2 months)	\$ 57.26	\$ 108,370.71		
TOTAL:	\$ 165.33	\$ 312,247.69		\$ 312,247.69
Appropriated Surplus Investment Accounts				
Customer meter deposits (Texpool 0008)	\$ 57.14	\$ 108,161.00		
2012 G/O Bond, streets, water, wastewater (Tex	\$ 943.90	\$ 1,456,313.58	-	
TOTAL:	\$ 1,001.04	\$ 1,564,474.58	\$ -	\$ 1,564,474.58
Unassigned Surplus Investment Accounts				
Gen Fund Acct. (Texpool 0004)(Reso. 90 Day Re	\$ 458.01	\$ 866,700.00		
Water/WW Fund (Texpool 0003)(Operating 90 c	\$ 314.38	\$ 595,214.44		
Water/WW Fund (Texpool 00017)(Capital)	\$ 399.88	\$ 757,122.38		
Elec. Fund (Texpool 0005) (Operating)	\$ 26.37	\$ 50,000.00		
Elec. Fund (Texpool 0016)(Capital)	\$ 170.05	\$ 321,995.74		
Elec. Surcharge (Texpool 0015)	\$ 64.22	\$ 121,555.33		
Money Market Acct. (FNB 092)	\$ 9.35		\$ 73,399.05	
TOTAL:	\$ 1,442.26	\$ 2,712,587.89	\$ 73,399.05	\$ 2,785,986.94
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		\$ 4,733,031.07	\$ 78,411.14	\$ 4,811,442.21

SUMMARY OF CASH BALANCES MARCH 2017

FEDC 4A Board Investment & Checking Account					
FEDC 4A Checking Account(Independent Bank 7909)	\$	12.06	\$	297,419.73	
FEDC 4A Investment Account (Texpool 0001)	\$	327.57	\$	620,237.32	
FEDC 4A Certificate of Deposit (Independent Bank)	\$	67.12	\$	250,000.00	
TOTAL:	\$	406.75	\$	1,167,657.05	\$ - \$ 1,167,657.05

FCDC 4B Board Investment & Checking Account					
FCDC 4B Checking Account (Independent Bank 3035)	\$	5.61	\$	143,620.02	
FCDC 4B Investment Account (Texpool 0001)	\$	45.08	\$	85,335.54	
TOTAL:	\$	50.69	\$	228,955.56	\$ - \$ 228,955.56

TIRZ Account					
County Tax Deposits (FNB 01276)	\$	40.46	\$	114,544.45	
TOTAL:	\$		\$	114,544.45	\$ - \$ 114,544.45

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

Note: Standard & Poor's Rating Service assigned A+/long-term stable rating to Farmersville, Texas

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:

10-2014 NCTCOG - Public Funds Inv Act.

I hereby certify that the City of Farmersville's Investment Portfolio is in compliance with the City's investment strategy as expressed in the City's Investment Policy (Resolution 99-17, and with relevant provisions of the law.

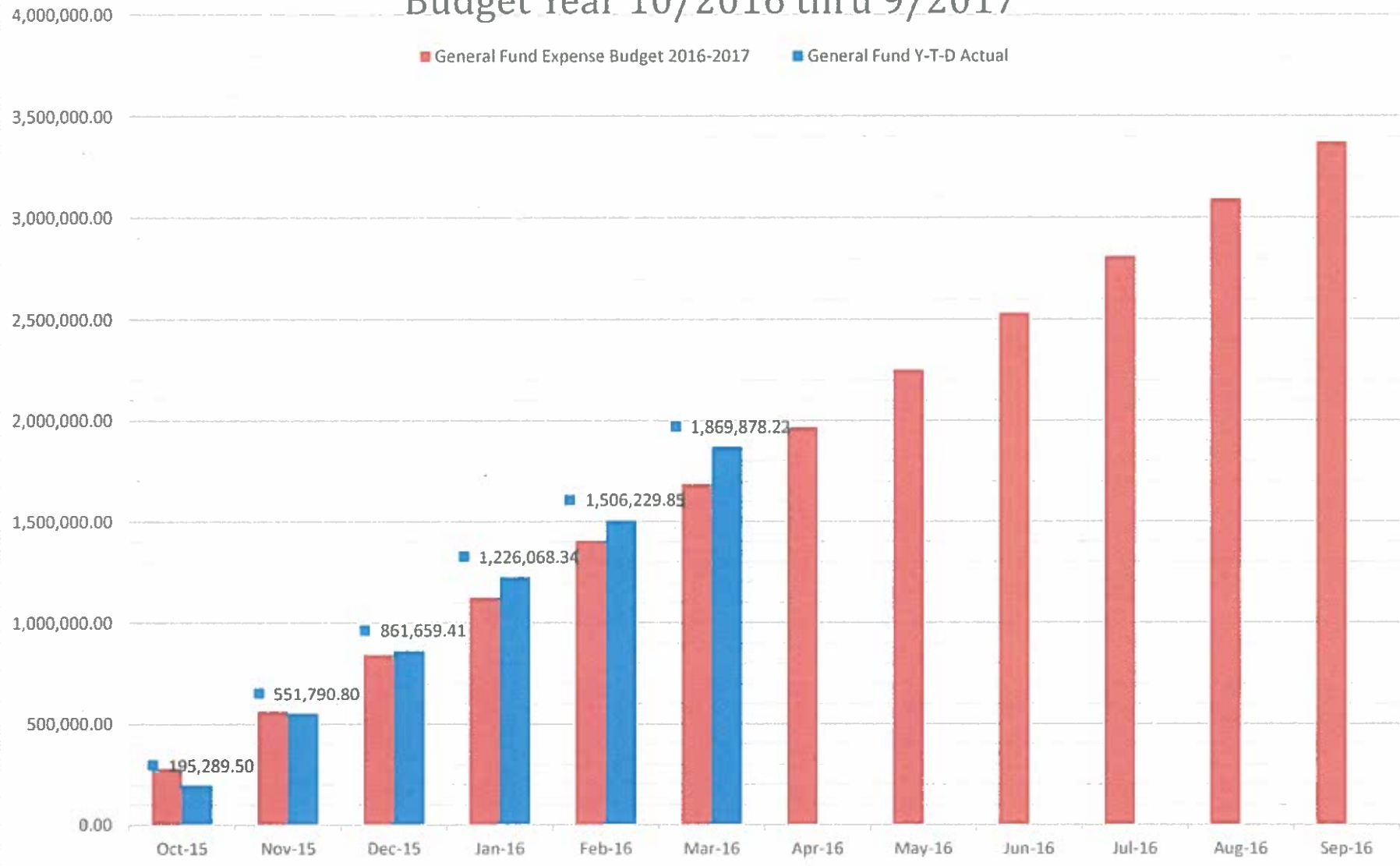
Daphne Hamlin

Daphne Hamlin, City Investment Officer

General Fund Revenue Progress Budget Year 10/2016 thru 9/2017

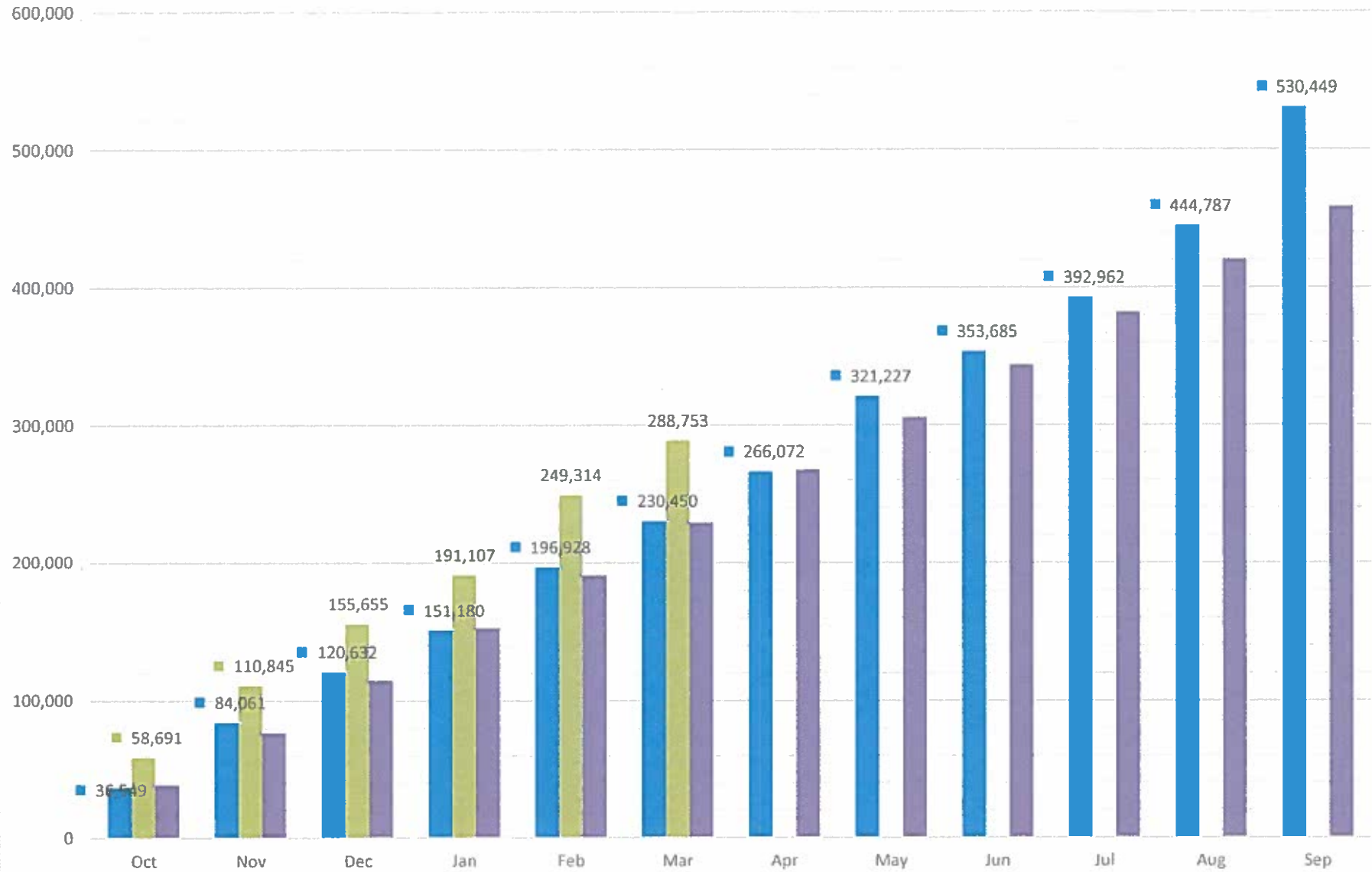


General Fund Expense Budget Year 10/2016 thru 9/2017

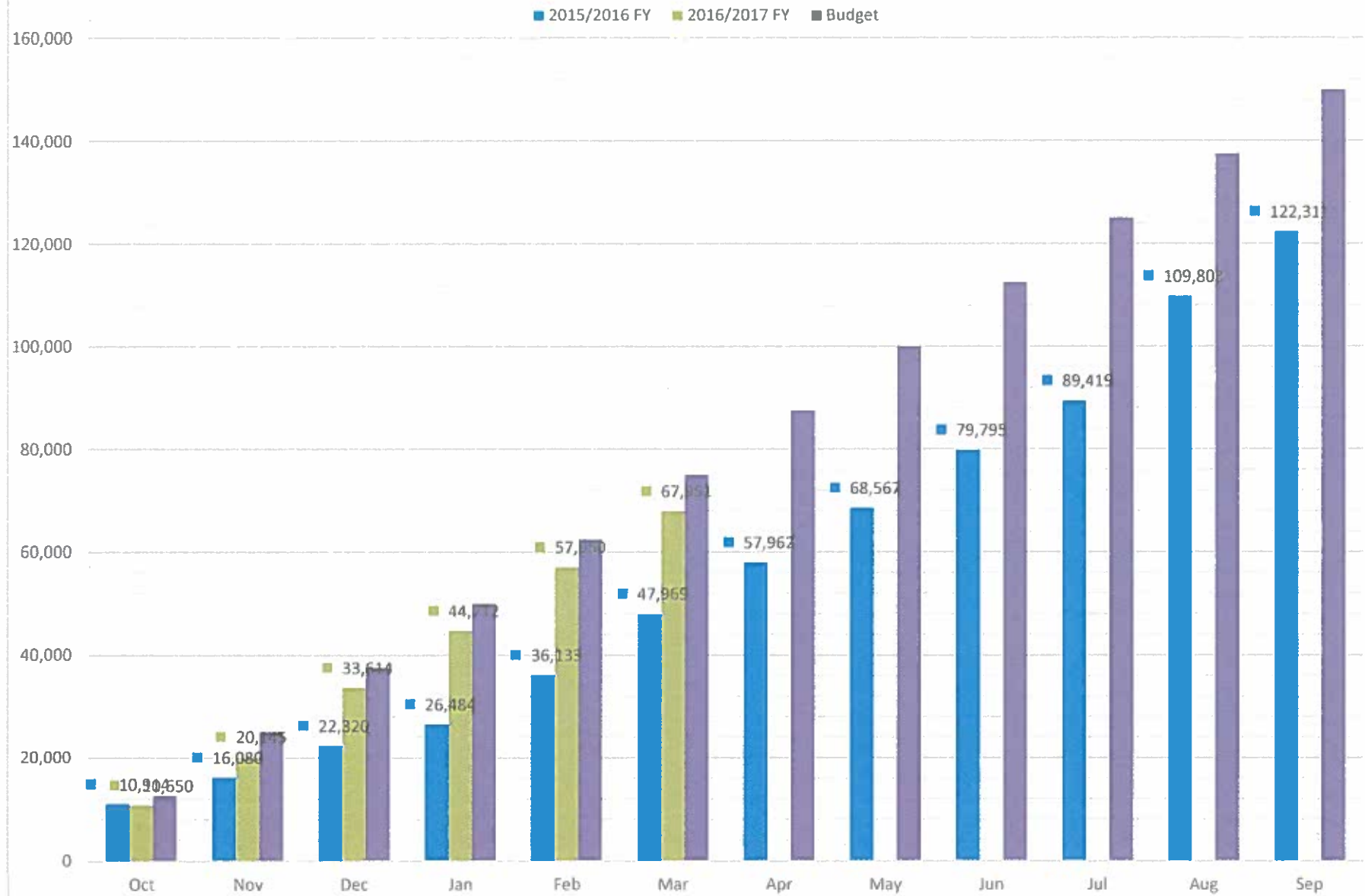


Sales Tax Chart Comparison

■ 2015/2016FY ■ 2016/2017FY ■ Budget



Municipal Court Revenue Comparison Chart



CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

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	3,373,230	233,390.32	2,038,149.34	0.00	1,335,080.66	60.42
TOTAL REVENUES	3,373,230	233,390.32	2,038,149.34	0.00	1,335,080.66	60.42
<u>EXPENDITURE SUMMARY</u>						
<u>00-TRANSFER OUT</u>						
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>11-MAYOR & CITY COUNCIL</u>						
PERSONNEL SERVICES	2,040	150.00	900.00	0.00	1,140.00	44.12
CONTRACTS & PROF. SVCS	150	0.00	1,000.00	0.00	(850.00)	666.67
MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	11,355	0.00	9,116.18	0.00	2,238.82	80.28
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 11-MAYOR & CITY COUNCIL	13,545	150.00	11,016.18	0.00	2,528.82	81.33
<u>12-ADMINISTRATION</u>						
PERSONNEL SERVICES	276,617	30,201.83	128,684.43	0.00	147,932.57	46.52
CONTRACTS & PROF. SVCS	126,200	20,738.88	79,527.88	0.00	46,672.12	63.02
MAINTENANCE	101,590	6,191.44	51,867.53	0.00	49,722.47	51.06
UTILITIES	21,100	1,934.27	9,914.16	0.00	11,185.84	46.99
SUPPLIES	23,000	1,279.91	10,188.87	0.00	12,811.13	44.30
MISCELLANEOUS	45,750	3,599.19	15,155.49	0.00	30,594.51	33.13
CAPITAL EXPENDITURES	115,425	18,457.32	132,131.54	939.61	(17,646.15)	115.29
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 12-ADMINISTRATION	709,682	82,402.84	427,469.90	939.61	281,272.49	60.37
<u>14-MUNICIPAL COURT</u>						
PERSONNEL SERVICES	140,325	15,953.57	75,442.17	0.00	64,882.83	53.76
CONTRACTS & PROF. SVCS	25,150	2,180.00	9,749.30	0.00	15,400.70	38.76
MAINTENANCE	11,530	487.37	6,250.64	0.00	5,279.36	54.21
UTILITIES	1,200	101.84	575.40	0.00	624.60	47.95
SUPPLIES	8,500	378.45	3,531.24	0.00	4,968.76	41.54
MISCELLANEOUS	8,200	195.34	4,820.26	0.00	3,379.74	58.78
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 14-MUNICIPAL COURT	194,905	19,296.57	100,369.01	0.00	94,535.99	51.50
<u>15-LIBRARY</u>						
PERSONNEL SERVICES	124,405	13,259.32	63,353.64	0.00	61,051.36	50.93
CONTRACTS & PROF. SVCS	0	0.00	0.00	0.00	0.00	0.00
MAINTENANCE	34,220	1,346.79	15,299.03	0.00	18,920.97	44.71
UTILITIES	9,750	814.64	4,786.43	0.00	4,963.57	49.09
SUPPLIES	3,700	68.31	2,016.32	0.00	1,683.68	54.50
MISCELLANEOUS	3,850	36.00	3,184.23	0.00	665.77	82.71

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2017

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	1,764.91	4,998.67	550.83	9,450.50	37.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 15-LIBRARY	190,925	17,217.97	93,638.32	550.83	96,735.85	49.33
16-CIVIC/CENTER						
UTILITIES	16,000	359.08	4,977.12	0.00	11,022.88	31.11
TOTAL 16-CIVIC/CENTER	16,000	359.08	4,977.12	0.00	11,022.88	31.11
21-POLICE DEPT.						
PERSONNEL SERVICES	796,112	86,690.61	397,097.36	0.00	399,014.64	49.88
CONTRACTS & PROF. SVCS	50,642	480.00	9,125.36	0.00	41,516.64	18.02
MISCELLANEOUS	1,000	0.00	4.15	0.00	995.85	0.42
MAINTENANCE	81,118	2,977.38	40,668.83	702.00	39,747.17	51.00
UTILITIES	40,500	2,572.75	18,314.86	0.00	22,185.14	45.22
SUPPLIES	46,600	9,155.27	26,727.55	434.00	19,438.45	58.29
MISCELLANEOUS	27,000	835.00	16,265.31	0.00	10,734.69	60.24
CAPITAL EXPENDITURES	41,523	2,000.00	117,883.46	15,851.75	(92,212.30)	322.08
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 21-POLICE DEPT.	1,084,495	104,711.01	626,086.88	16,987.75	441,420.28	59.30
22-FIRE DEPT.						
PERSONNEL SERVICES	181,692	25,854.47	108,140.37	0.00	73,551.63	59.52
CONTRACTS & PROF. SVCS	42,639	28,319.90	38,684.58	0.00	3,954.42	90.73
MISCELLANEOUS	500	0.00	0.00	0.00	500.00	0.00
MAINTENANCE	33,780	2,799.56	12,363.67	1,064.52	20,351.81	39.75
UTILITIES	1,500	173.97	1,157.79	0.00	342.21	77.19
SUPPLIES	27,329	1,732.49	6,309.84	0.00	21,019.25	23.09
MISCELLANEOUS	12,000	300.00	9,454.50	0.00	2,545.50	78.79
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.	299,440	59,180.39	176,110.75	1,064.52	122,264.82	59.17
34-STREET SYSTEM						
PERSONNEL SERVICES	210,852	16,023.57	59,909.60	0.00	150,942.40	28.41
CONTRACTS & PROF. SVCS	7,800	1,650.00	3,409.50	0.00	4,390.50	43.71
MISCELLANEOUS	112,942	3,165.22	48,916.43	3,738.80	60,286.77	46.62
MAINTENANCE	6,500	82.40	626.70	0.00	5,873.30	9.64
UTILITIES	8,950	522.97	3,449.05	0.00	5,500.95	38.54
SUPPLIES	11,000	324.54	2,966.65	0.00	8,033.35	26.97
MISCELLANEOUS	1,500	128.40	517.20	0.00	982.80	34.48
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 34-STREET SYSTEM	359,544	21,897.10	119,795.13	3,738.80	236,010.07	34.36
60-PUBLIC WORKS BLDG						
PERSONNEL SERVICES	44,875	14,477.63	68,773.38	0.00	(23,898.38)	153.26
CONTRACTS & PROF. SVCS	13,500	0.00	2,130.00	0.00	11,370.00	15.78
MISCELLANEOUS	45,500	1,107.86	22,505.56	1.00	22,993.44	49.46
MAINTENANCE	62,000	(440.80)	1,760.62	0.00	60,239.38	2.84
UTILITIES	21,940	1,056.53	9,480.22	0.00	12,459.78	43.21
SUPPLIES	500	0.00	0.00	0.00	500.00	0.00

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

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	250	0.00	0.00	0.00	250.00	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	<u>188,565</u>	<u>16,201.22</u>	<u>104,649.78</u>	<u>1.00</u>	<u>83,914.22</u>	<u>55.50</u>
39-PARKS						
PERSONNEL SERVICES	40,625	2,997.67	15,459.94	0.00	25,165.06	38.06
CONTRACTS & PROF. SVCS	81,750	0.00	15,647.63	0.00	66,102.37	19.14
MISCELLANEOUS	20,000	445.90	13,977.09	0.00	6,022.91	69.89
MAINTENANCE	16,500	1,721.17	5,539.92	0.00	10,960.08	33.58
UTILITIES	82,100	3,236.89	17,121.81	0.00	64,978.19	20.85
SUPPLIES	7,500	0.00	993.44	0.00	6,506.56	13.25
MISCELLANEOUS	500	0.00	0.00	0.00	500.00	0.00
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 39-PARKS	<u>248,975</u>	<u>8,401.63</u>	<u>68,739.83</u>	<u>0.00</u>	<u>180,235.17</u>	<u>27.61</u>
71-DEBT SERVICE						
DEBT SERVICE	163,606	33,830.56	137,025.35	0.00	26,580.65	83.75
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 71-DEBT SERVICE	<u>163,606</u>	<u>33,830.56</u>	<u>137,025.35</u>	<u>0.00</u>	<u>26,580.65</u>	<u>83.75</u>
TOTAL EXPENDITURES	3,469,682	363,648.37	1,869,878.25	23,282.51	1,576,521.24	54.56
REVENUE OVER/(UNDER) EXPENDITURES	(96,452)	(130,258.05)	168,271.09	(23,282.51)	(241,440.58)	150.32-

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

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	715,870	34,225.91	709,318.00	0.00	6,552.00	99.08
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.	12,400	2,939.99	11,875.66	0.00	524.34	95.77
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	458,600	39,439.60	288,755.64	0.00	169,844.36	62.96
100.00.5722.000 BEVERAGE TAX	2,600	0.00	1,399.57	0.00	1,200.43	53.83
100.00.5730.000 FRANCHISE FEES - GARBAGE	38,442	8,179.59	16,359.31	0.00	22,082.69	42.56
100.00.5731.000 FRANCHISE FEES - GAS	34,000	0.00	28,267.49	0.00	5,732.51	83.14
100.00.5732.000 SKYBEAM	58,320	4,860.00	29,160.00	0.00	29,160.00	50.00
100.00.5733.000 ELEC. FUND FRANCHISE FEE	6,500	0.00	6,505.70	0.00 (	5.70)	100.09
100.00.5734.000 FRANCHISE FEES - TELE.	4,500	1.92	4,960.35	0.00 (	460.35)	110.23
100.00.5735.000 FRANCHISE FEES - CABLE	13,000	3,300.21	3,300.21	0.00	9,699.79	25.39
100.00.5736.000 FRANCHISE FEES - OTHER	0	0.00	0.00	0.00	0.00	0.00
100.00.5741.000 PERMITS & INSPECTIONS	35,000	5,485.73	15,617.36	0.00	19,382.64	44.62
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	40.00	55.00	0.00	45.00	55.00
100.00.5744.000 PENALTIES	150,000	10,900.93	67,951.09	0.00	82,048.91	45.30
100.00.5745.000 CNTY FIRE RUNS	111,427	0.00	53,143.96	0.00	58,283.04	47.69
100.00.5746.000 ONION SHED RENTAL	1,000	50.00	350.00	0.00	650.00	35.00
100.00.5747.000 COUNTY LIBRARY FUND	15,960	0.00	0.00	0.00	15,960.00	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-MOBLIE LEASE	16,747	1,395.64	8,373.84	0.00	8,373.16	50.00
100.00.5759.000 GAMING MACHINE LICENSE	0	0.00	600.00	0.00 (	600.00)	0.00
100.00.5760.000 SRO SUPPORT	0	0.00	0.00	0.00	0.00	0.00
100.00.5762.000 INTEREST EARNED	1,050	547.27	2,572.31	0.00 (	1,522.31)	244.98
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	2,000.00	7,000.00	0.00	5,000.00	58.33
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	2,758.79	0.00	4,441.21	38.32
100.00.5769.000 OTHER INCOME	25,000	2,113.54	6,504.12	0.00	18,495.88	26.02
100.00.5770.000 C.C. CHILD SAFETY	0	0.00	0.00	0.00	0.00	0.00
100.00.5771.000 ATHLECTIC COMPLEX	0	0.00	0.00	0.00	0.00	0.00
100.00.5772.000 PUBLIC WORKS REVENUE	0	0.00	61.00	0.00 (	61.00)	0.00
100.00.5773.000 REVENUE RESCUE	0	0.00	0.00	0.00	0.00	0.00
100.00.5774.000 ALARM FEE	700	0.00	0.00	0.00	700.00	0.00
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	0.00	0.00	0.00	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 EOY CORRECTION	0	0.00	0.00	0.00	0.00	0.00

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

100-GENERAL FUND

% OF YEAR COMPLETED: 50.00

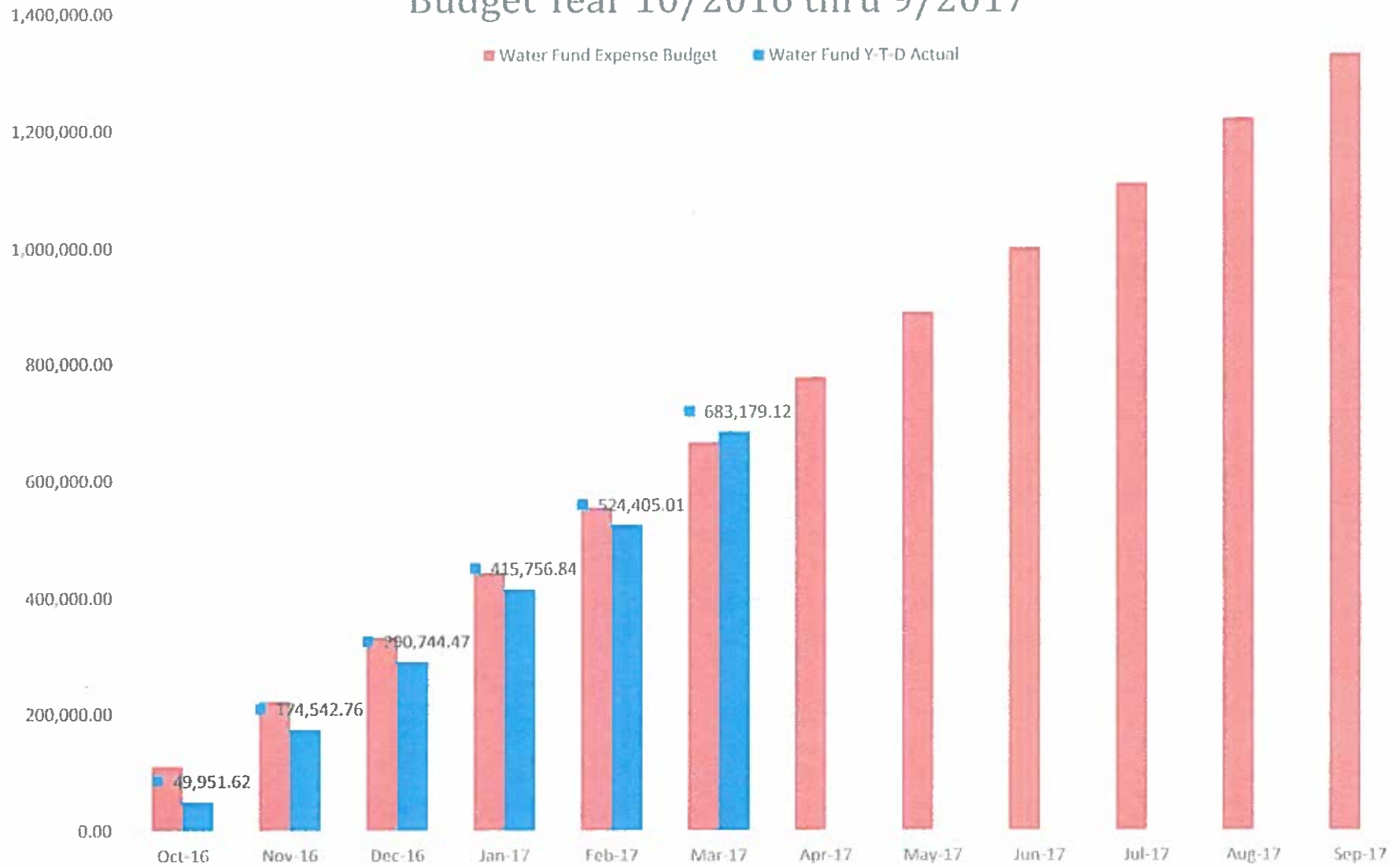
REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
100.00.5791.000 4B SUPPORT REVENUE	0	0.00	0.00	0.00	0.00	0.00
100.00.5792.000 ADM.SUPPORT CHARGES	20,710	1,725.83	10,354.98	0.00	10,355.02	50.00
100.00.5793.000 RENT RECEIVED	3,600	300.00	1,800.00	0.00	1,800.00	50.00
100.00.5794.000 CIVIC RENT	5,500	137.50	2,825.00	0.00	2,675.00	51.36
100.00.5795.000 4B SALARY	63,793	0.00	63,800.00	0.00 (	7.00)	100.01
100.00.5796.000 KCS RAILWAY MOWING	0	0.00	0.00	0.00	0.00	0.00
100.00.5797.000 MARKETING	0	0.00	0.00	0.00	0.00	0.00
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 ASSESTS	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	167,651	0.00	0.00	0.00	167,651.00	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	3,373,230	233,390.32	2,038,149.34	0.00	1,335,080.66	60.42
TOTAL REVENUE	3,373,230	233,390.32	2,038,149.34	0.00	1,335,080.66	60.42

Water Revenue Comparison Chart



Water Fund Expense

Budget Year 10/2016 thru 9/2017



CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2017

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	1,182,736	87,242.69	547,884.47	0.00	634,851.53	46.32
TOTAL REVENUES	1,182,736	87,242.69	547,884.47	0.00	634,851.53	46.32
<u>EXPENDITURE SUMMARY</u>						
<u>00-TRANSFER OUT</u>						
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	68,711	7,276.76	38,344.98	0.00	30,366.02	55.81
CONTRACTS & PROF. SVCS	700	0.00	0.00	0.00	700.00	0.00
MAINTENANCE	23,197	621.00	17,975.59	0.00	5,221.41	77.49
UTILITIES	6,350	547.89	2,671.03	0.00	3,678.97	42.06
SUPPLIES	1,000	389.60	1,418.09	0.00	418.09	141.81
MISCELLANEOUS	10,500	967.52	6,381.76	0.00	4,118.24	60.78
TOTAL 12-ADMINISTRATION	110,458	9,802.77	66,791.45	0.00	43,666.55	60.47
<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	4,500.00	0.00	4,500.00	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	4,500.00	0.00	4,500.00	0.00
<u>35-WATER DEPT.</u>						
PERSONNEL SERVICES	136,590	24,798.77	121,346.81	0.00	15,243.19	88.84
CONTRACTS & PROF. SVCS	73,655	48,915.22	70,518.50	1,791.00	1,345.50	98.17
MISCELLANEOUS	122,000	2,506.70	39,423.94	555.00	82,021.06	32.77
MAINTENANCE	5,500	473.00	818.07	0.00	4,681.93	14.87
UTILITIES	26,550	2,468.67	14,826.56	0.00	11,723.44	55.84
SUPPLIES	720,852	59,456.54	302,571.65	0.00	418,280.35	41.97
MISCELLANEOUS	14,000	196.28	1,445.18	0.00	12,554.82	10.32
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.	1,221,021	148,971.34	611,887.67	2,346.00	606,787.33	50.30
TOTAL EXPENDITURES	1,331,479	158,774.11	683,179.12	2,346.00	645,953.88	51.49
REVENUE OVER/(UNDER) EXPENDITURES	(148,743)	(71,531.42)	(135,294.65)	(2,346.00)	(11,102.35)	92.54

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

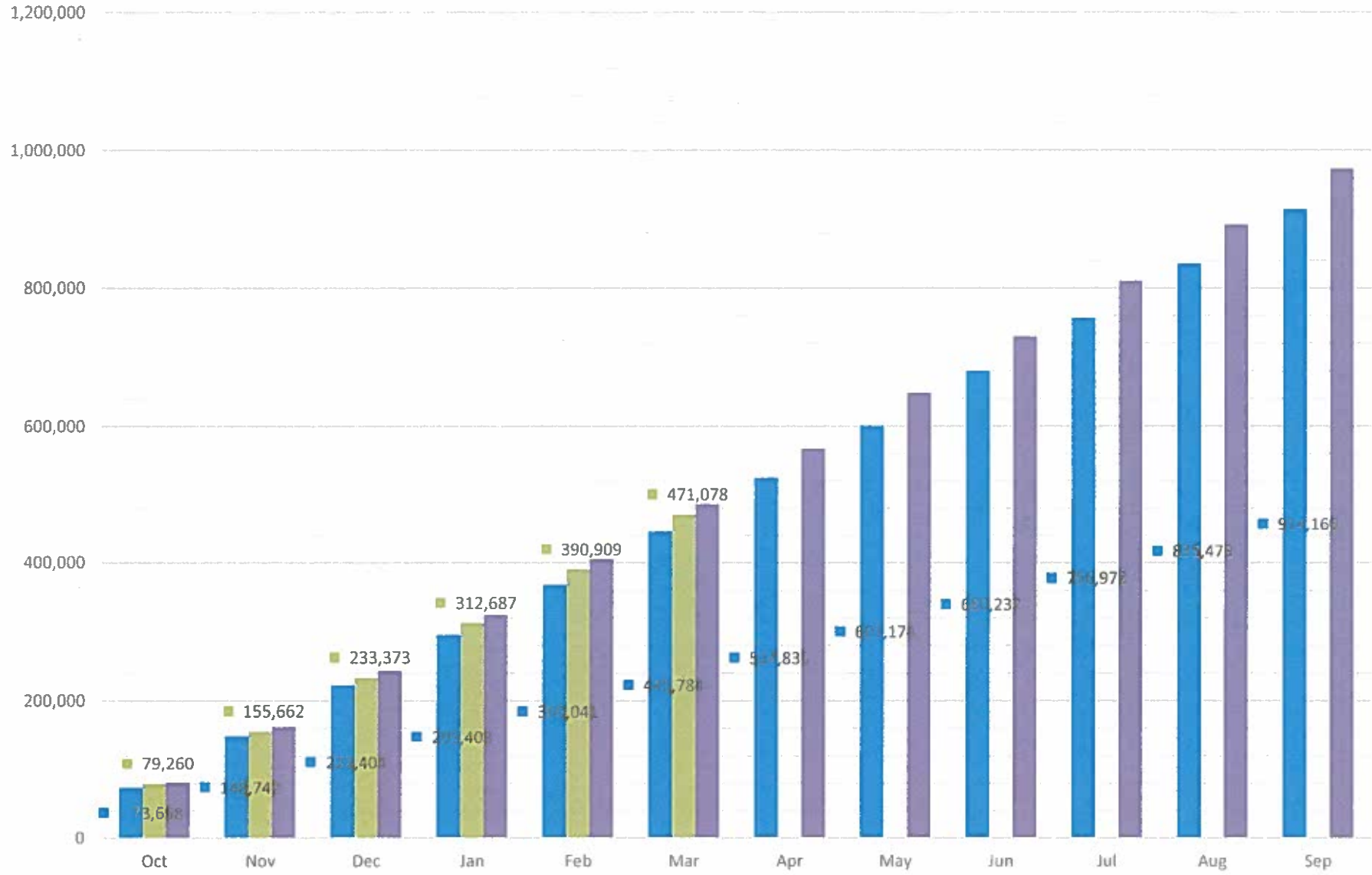
700-WATER FUND

% OF YEAR COMPLETED: 50.00

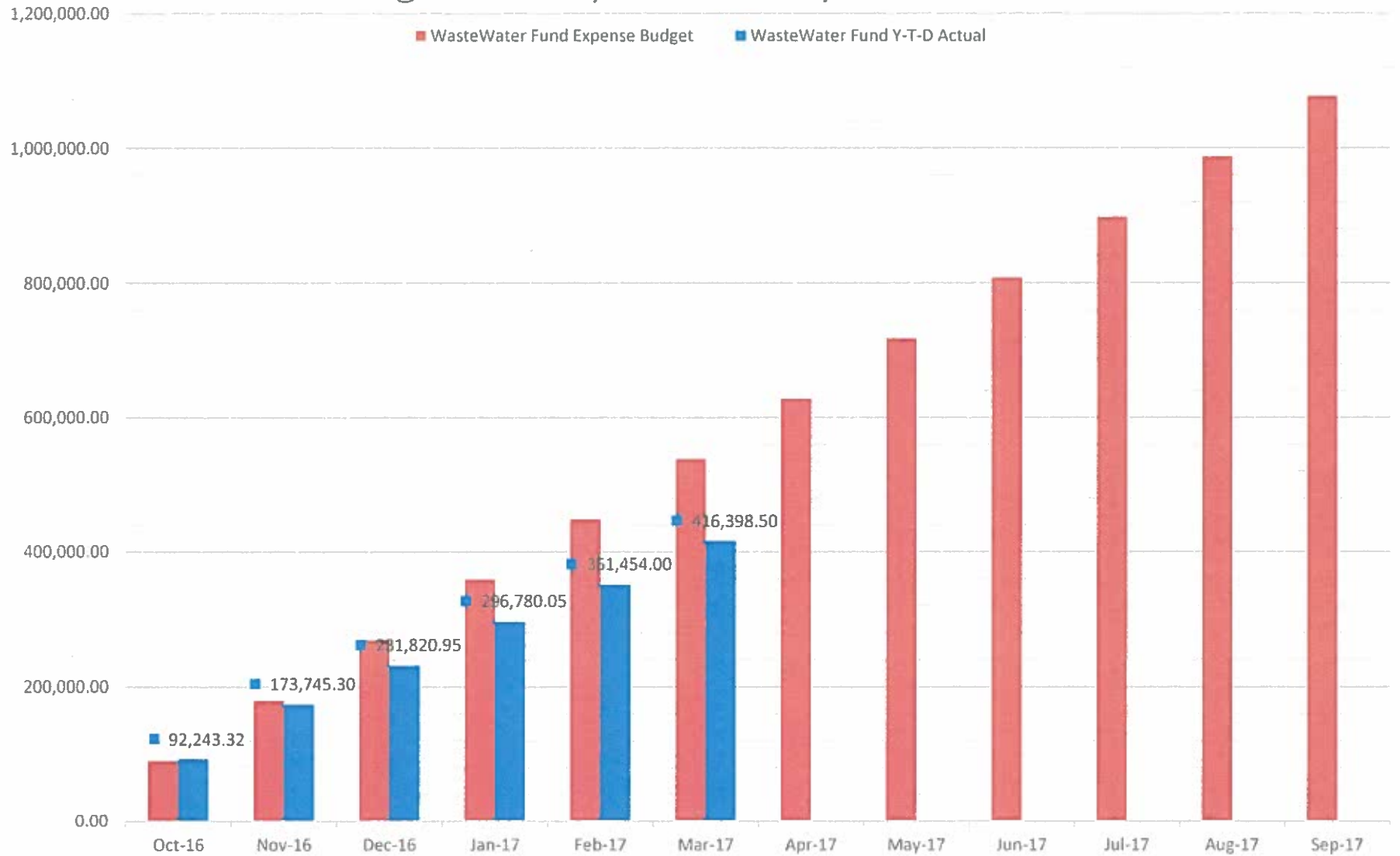
REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
700.00.5714.000 CC CONV. FEE	0	0.00	0.00	0.00	0.00	0.00
700.00.5743.000 CONNECT FEE	3,500	280.00	2,358.99	0.00	1,141.01	67.40
700.00.5744.000 PENALTIES	15,000	1,312.49	7,970.56	0.00	7,029.44	53.14
700.00.5745.000 AGREEMENTS AND CONTRACTS	129,000	11,843.44	81,084.24	0.00	47,915.76	62.86
700.00.5746.000 IMPACT FEE	4,055	787.00	787.00	0.00	3,268.00	19.41
700.00.5751.000 CITY WATER SALES	1,028,481	72,638.89	452,704.35	0.00	575,776.65	44.02
700.00.5753.000 WATER TAP FEES	1,200	0.00	1,200.00	0.00	0.00	100.00
700.00.5762.000 INTEREST EARNED	1,500	380.87	1,779.33	0.00	279.33	118.62
700.00.5767.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	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	1,182,736	87,242.69	547,884.47	0.00	634,851.53	46.32
TOTAL REVENUE	1,182,736	87,242.69	547,884.47	0.00	634,851.53	46.32

City Sewer Sales Comparison Chart

■ 2015/2016-FY ■ 2016/2017 Y-T-D Actual ■ Budget 2016/2017



Wastewater Fund Expense Budget Year 10/2016 thru 9/2017



CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

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	992,161	84,500.84	483,649.60	0.00	508,511.40	48.75
TOTAL REVENUES	992,161	84,500.84	483,649.60	0.00	508,511.40	48.75
<u>EXPENDITURE SUMMARY</u>						
<u>12-ADMINISTRATION</u>						
PERSONNEL SERVICES	69,091	1,990.91	11,298.28	0.00	57,792.72	16.35
TOTAL 12-ADMINISTRATION	69,091	1,990.91	11,298.28	0.00	57,792.72	16.35
<u>36-WASTEWATER SYSTEM</u>						
PERSONNEL SERVICES	114,325	6,464.48	48,443.00	0.00	65,882.00	42.37
CONTRACTS & PROF. SVCS	14,640	444.34	10,328.29	0.00	4,311.71	70.55
MISCELLANEOUS	64,000	0.00	7,766.16	2.00	56,231.84	12.14
MAINTENANCE	408,450	33,699.27	204,337.88	1.00	204,111.12	50.03
UTILITIES	13,375	955.96	5,406.34	0.00	7,968.66	40.42
SUPPLIES	5,500	324.54	2,392.75	0.00	3,107.25	43.50
MISCELLANEOUS	5,000	0.00	35.80	0.00	4,964.20	0.72
DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES	130,000	0.00	0.00	0.00	130,000.00	0.00
TRANSFERS	252,780	21,065.00	126,390.00	0.00	126,390.00	50.00
TOTAL 36-WASTEWATER SYSTEM	1,008,070	62,953.59	405,100.22	3.00	602,966.78	40.19
TOTAL EXPENDITURES	1,077,161	64,944.50	416,398.50	3.00	660,759.50	38.66
REVENUE OVER/(UNDER) EXPENDITURES	(85,000)	19,556.34	67,251.10 (	3.00) (	152,248.10)	79.12-

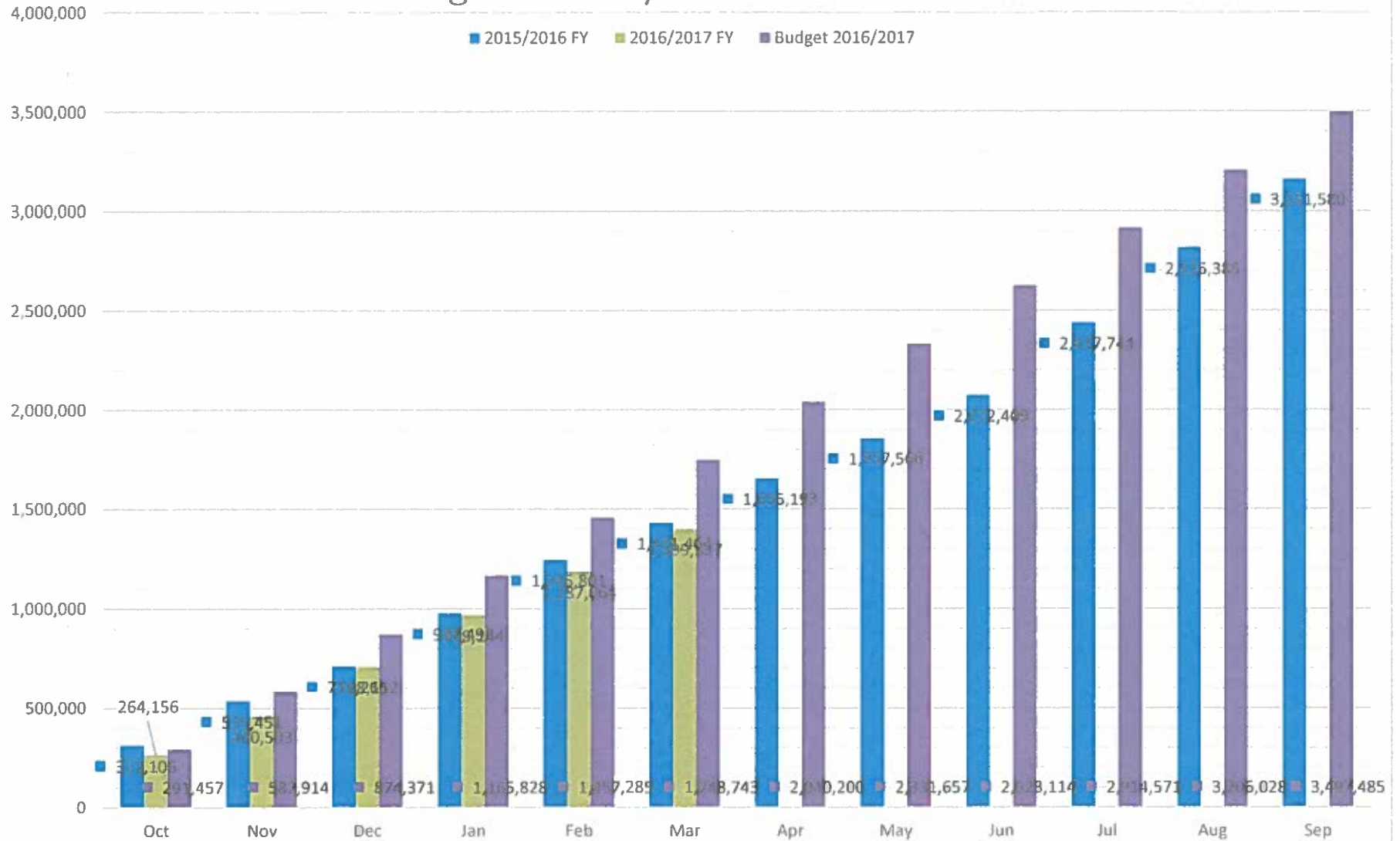
CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

705-WASTEWATER

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>00-REVENUE</u>						
705.00.5741.000 SEWER SALES	972,970	80,169.06	471,079.57	0.00	501,890.43	48.42
705.00.5743.000 FEES	0	0.00	0.00	0.00	0.00	0.00
705.00.5744.000 PENALTIES	16,941	1,424.90	7,006.57	0.00	9,934.43	41.36
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	2,507.00	2,507.00	0.00	(2,507.00)	0.00
705.00.5753.000 SEWER TAP FEE	1,050	0.00	1,200.00	0.00	(150.00)	114.29
705.00.5762.000 INTEREST EARNED	1,200	399.88	1,856.46	0.00	(656.46)	154.71
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	992,161	84,500.84	483,649.60	0.00	508,511.40	48.75
TOTAL REVENUE	992,161	84,500.84	483,649.60	0.00	508,511.40	48.75

City Electric Sales Comparison Budget Year 10/2016 thru 09-2017



Electric Fund Expense

Budget Year 10/2016 thru 9/2017



CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

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	4,047,985	256,527.70	1,664,093.97	0.00	2,383,891.03	41.11
TOTAL REVENUES	4,047,985	256,527.70	1,664,093.97	0.00	2,383,891.03	41.11
<u>EXPENDITURE SUMMARY</u>						
<u>12-ADMINISTRATION</u>						
PERSONNEL SERVICES	46,561	6,190.57	29,638.75	0.00	16,922.25	63.66
TOTAL 12-ADMINISTRATION	46,561	6,190.57	29,638.75	0.00	16,922.25	63.66
<u>37-ELECTRIC DEPT.</u>						
PERSONNEL SERVICES	446,058	45,822.83	224,730.43	0.00	221,327.57	50.38
CONTRACTS & PROF. SVCS	69,600	9,361.68	47,272.38	0.00	22,327.62	67.92
MISCELLANEOUS	181,144	9,334.59	75,888.19	889.86	104,365.95	42.39
MAINTENANCE	19,739	565.11	6,394.58	0.00	13,344.42	32.40
UTILITIES	13,750	854.65	5,269.91	0.00	8,480.09	38.33
SUPPLIES	2,034,382	154,103.54	958,052.24	0.00	1,076,329.76	47.09
MISCELLANEOUS	17,600	710.93	6,661.44	0.00	10,938.56	37.85
DEBT SERVICE	129,945	0.00	128,266.00	0.00	1,679.00	98.71
CAPITAL EXPENDITURES	150,000	19,051.75	107,975.53	24,920.00	17,104.47	88.60
TRANSFERS	939,206	78,267.16	469,602.96	0.00	469,603.04	50.00
TOTAL 37-ELECTRIC DEPT.	4,001,424	318,072.24	2,030,113.66	25,809.86	1,945,500.48	51.38
TOTAL EXPENDITURES	4,047,985	324,262.81	2,059,752.41	25,809.86	1,962,422.73	51.52
REVENUE OVER/(UNDER) EXPENDITURES	0	(67,735.11)	(395,658.44)	(25,809.86)	421,468.30	0.00

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

715-ELECTRIC FUND

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>00-REVENUE</u>						
715.00.5743.000 FEES	7,000	410.00	2,987.50	0.00	4,012.50	42.68
715.00.5744.000 PENALTIES	51,000	2,930.33	22,473.76	0.00	28,526.24	44.07
715.00.5745.000 AGREEMENTS AND CONTRACTS	0	0.00	0.00	0.00	0.00	0.00
715.00.5751.000 ELECTRICITY SALES	3,497,485	212,473.30	1,399,538.66	0.00	2,097,946.34	40.02
715.00.5755.000 SURCHARGE	150,000	9,239.87	61,025.25	0.00	88,974.75	40.68
715.00.5757.000 PCA (POWER COST ADJ)	341,000	31,213.56	176,858.54	0.00	164,141.46	51.86
715.00.5762.000 INTEREST	1,500	260.64	1,210.26	0.00	289.74	80.68
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	4,047,985	256,527.70	1,664,093.97	0.00	2,383,891.03	41.11
<u>TOTAL REVENUE</u>	4,047,985	256,527.70	1,664,093.97	0.00	2,383,891.03	41.11

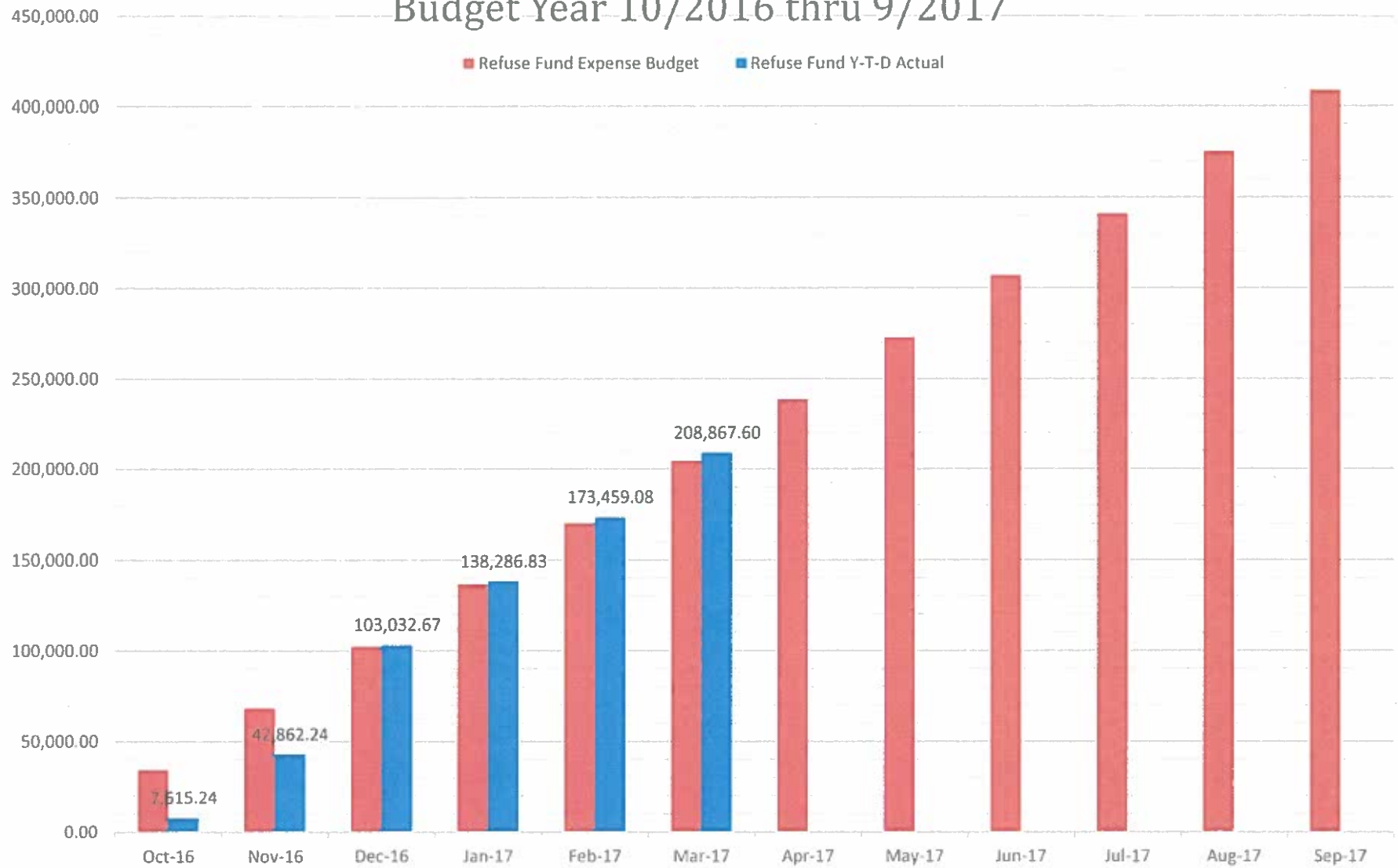
Refuse Fund Revenue Progress Budget Year 10/2016 thru 9/2017



Refuse Fund Expense

Budget Year 10/2016 thru 9/2017

■ Refuse Fund Expense Budget ■ Refuse Fund Y-T-D Actual



CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

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	409,160	32,328.38	230,084.34	0.00	179,075.66	56.23
TOTAL REVENUES	409,160	32,328.38	230,084.34	0.00	179,075.66	56.23
<u>EXPENDITURE SUMMARY</u>						
<u>32-REFUSE DEPT.</u>						
PERSONNEL SERVICES	0	0.00	0.00	0.00	0.00	0.00
CONTRACTS & PROF. SVCS	331,660	28,950.19	170,117.77	0.00	161,542.23	51.29
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	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 32-REFUSE DEPT.	409,160	35,408.52	208,867.75	0.00	200,292.25	51.05
<u>35-WATER DEPT.</u>						
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	409,160	35,408.52	208,867.75	0.00	200,292.25	51.05
REVENUE OVER/(UNDER) EXPENDITURES	0	(3,080.14)	21,216.59	0.00	(21,216.59)	0.00

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2017

720-REFUSE FUND

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>00-REVENUE</u>						
720.00.5743.000 FEES	0	0.00	0.00	0.00	0.00	0.00
720.00.5744.000 PENALTIES	7,500	536.24	2,863.87	0.00	4,636.13	38.18
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	157,120	15,882.69	96,283.90	0.00	60,836.10	61.28
720.00.5752.000 COMMERCIAL TRASH COLLECT	177,820	8,710.29	87,180.79	0.00	90,639.21	49.03
720.00.5755.000 RECYCLE	66,480	6,676.66	40,573.28	0.00	25,906.72	61.03
720.00.5755.001 RECYCLE FRANCHISE FEE	0	522.50	3,182.50	0.00	(3,182.50)	0.00
720.00.5762.000 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
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	240	0.00	0.00	0.00	240.00	0.00
720.00.5770.000 HHW	0	0.00	0.00	0.00	0.00	0.00
720.00.5995.000 TRANSFER IN RES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 00-REVENUE	409,160	32,328.38	230,084.34	0.00	179,075.66	56.23
TOTAL REVENUE	409,160	32,328.38	230,084.34	0.00	179,075.66	56.23