

MEMO

To: Benjamin White, City Manager
From: Daphne Hamlin, City Accountant
Date: March 1, 2018
Subject: January 2018 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 January 4/12 months or 33.33% of the fiscal year has passed. For revenues and expenditures occurring evenly throughout the year, we expect to have used or collected close the 33.33% level, and to have 66.67% 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 46.13% collected and total expenses are 38.24%.

Ad Valorem collections currently received is 78.51%. Delinquent Ad Valorem received is 80.52% Majority of Ad Valorem will be collected in the month of December and January 2018.

Permits & Inspections total collected 17.72%

Sales Tax current collection rate of 24.59%. Currently not meeting projections will continue to monitor

Municipal Court Revenues current collection rate of 32.40%.

Interest Earned is slowly on the rebound, still exceeding expectations, current collection rate 97.71%

Refuse Fund

Total revenues are 33.28% and total expenses are 27.73%.

Water & Wastewater Fund

Total revenues for the Water Fund are 26.52% Water expenses in Administration are 40.92%. Water Department overall expenditures are 31.04%

Total revenues for the Wastewater Fund are 31.42% Wastewater expenses are 29.38%.

Electric Fund

Total revenues are 26.56%; the expenses are at 29.73%, includes transfers to general fund.

Cash Summary

The cash summary is attached.

SUMMARY OF CASH BALANCES JANUARY 2018

ACCOUNT: FNB (0815)	Interest Earned	Restricted	Assigned	Account Balance
Clearing Accounts				
General Fund			\$ (31,385.67)	
Permit Fund			\$ (42,446.13)	
Refuse Fund			\$ 32,713.19	
Water Fund			\$ (592,489.97)	
Wastewater Fund			\$ 638,184.42	
Electric Fund			\$ (533,309.74)	
CC Child Safety		\$ 22,504.44		
2012 Bond		\$ 176,530.99		
Waterwaste Bond Fund		\$ (199,699.13)		
Law Enf Training		\$ 671.73		
Disbursement Fund		\$ 692.65		
Library Donation Fund		\$ 2,587.80		
Court Tech/Sec		\$ 9,278.86		
Civic Ctr/Library Repair		\$ (12,593.35)		
JW Spain Grant		\$ 47,879.48		
Grants		\$ (640.93)		
CC Bond Farmersville Parkway		\$ 180,000.86		
CC Bond Floyd		\$ (49,667.75)		
Equipment Replacement		\$ 5,322.29		
Interest Earned	\$ 241.39			
TOTAL:	\$ 241.39	\$ 182,867.94	\$ (528,733.90)	\$ (345,865.96)
Debt Service Accounts				
County Tax Deposit (FNB 0807)(Debt Service)	\$ 618.14	\$ 699,117.00		
Debt Service Reserve (Texpool 0014) (2 months rsv)	\$ 120.42	\$ 109,274.98		
TOTAL:	\$ 738.56	\$ 808,391.98		\$ 808,391.98
Appropriated Surplus Investment Accounts				
Customer meter deposits (Texpool 0008)	\$ 120.16	\$ 109,063.54		
Camden Park Escrow Account(Texstar 1130)	\$ 486.90	\$ 444,914.58		
2012 G/O Bond, streets, water, wastewater (Texstar 0120)	\$ 1,207.10	\$ 1,102,988.02		
TOTAL:	\$ 1,814.16	\$ 1,656,966.14	\$ -	\$ 1,656,966.14
Unassigned Surplus Investment Accounts				
Gen Fund Acct. (Texpool.0004)(Reso. 90 Day Reserve)	\$ 956.09	\$ 866,700.00		
Water/WW Fund (Texpool 0003)(Operating 90 day)	\$ 661.37	\$ 600,180.97		
Water/WW Fund (Texpool 00017)(Capital)	\$ 841.26	\$ 763,439.90		
Elec. Fund (Texpool 0005) (Operating)	\$ 55.18	\$ 50,000.00		
Elec. Fund (Texpool 0016)(Capital)	\$ 357.81	\$ 324,682.51		
Elec. Surcharge (Texpool 0015)	\$ 135.02	\$ 122,569.46		
Money Market Acct. (FNB 092)	\$ 9.36		\$ 73,490.79	
TOTAL:	\$ 3,016.09	\$ 2,727,572.84	\$ 73,490.79	\$ 2,801,063.63
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		\$ 5,393,899.07	\$ (455,243.11)	\$ 4,938,655.96

SUMMARY OF CASH BALANCES JANUARY 2018

FEDC 4A Board Investment & Checking Account					
FEDC 4A Checking Account(Independent Bank 7909)	\$	6.99	\$	171,635.92	
FEDC 4A Investment Account (Texpool 0001)	\$	966.56	\$	877,158.88	
FEDC 4A Certificate of Deposit (Independent Bank)	\$	127.39	\$	250,000.00	
TOTAL:	\$	1,100.94	\$	1,298,794.80	\$ - \$ 1,298,794.80

FCDC 4B Board Investment & Checking Account					
FCDC 4B Checking Account (Independent Bank 3035)	\$	11.75	\$	290,040.92	
FCDC 4B Investment Account (Texpool 0001)	\$	94.82	\$	86,047.62	
TOTAL:	\$	106.57	\$	376,088.54	\$ - \$ 376,088.54

TIRZ Account					
County Tax Deposits (FNB 01276)	\$	236.56	\$	237,482.37	
TOTAL:	\$	236.56	\$	237,482.37	\$ - \$ 237,482.37

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

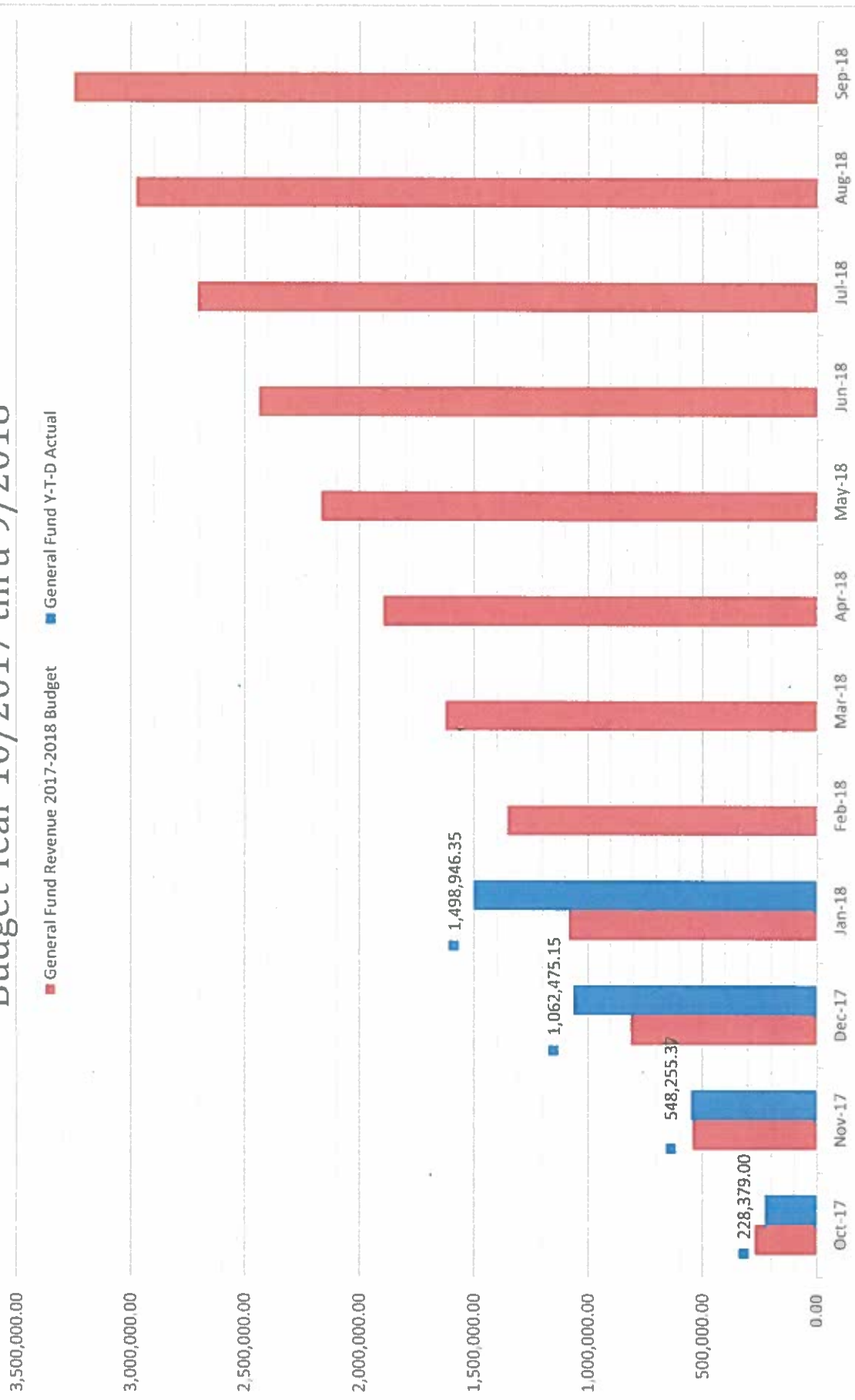
I hereby certify that the City of Farmersville's Investment Portfolio is in compliance with the City's investment strategy as expressed in the City's Investment Policy (Resolution 99-17, and with relevant provisions of the law.

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:

Daphne Hamlin
Daphne Hamlin, City Investment Officer

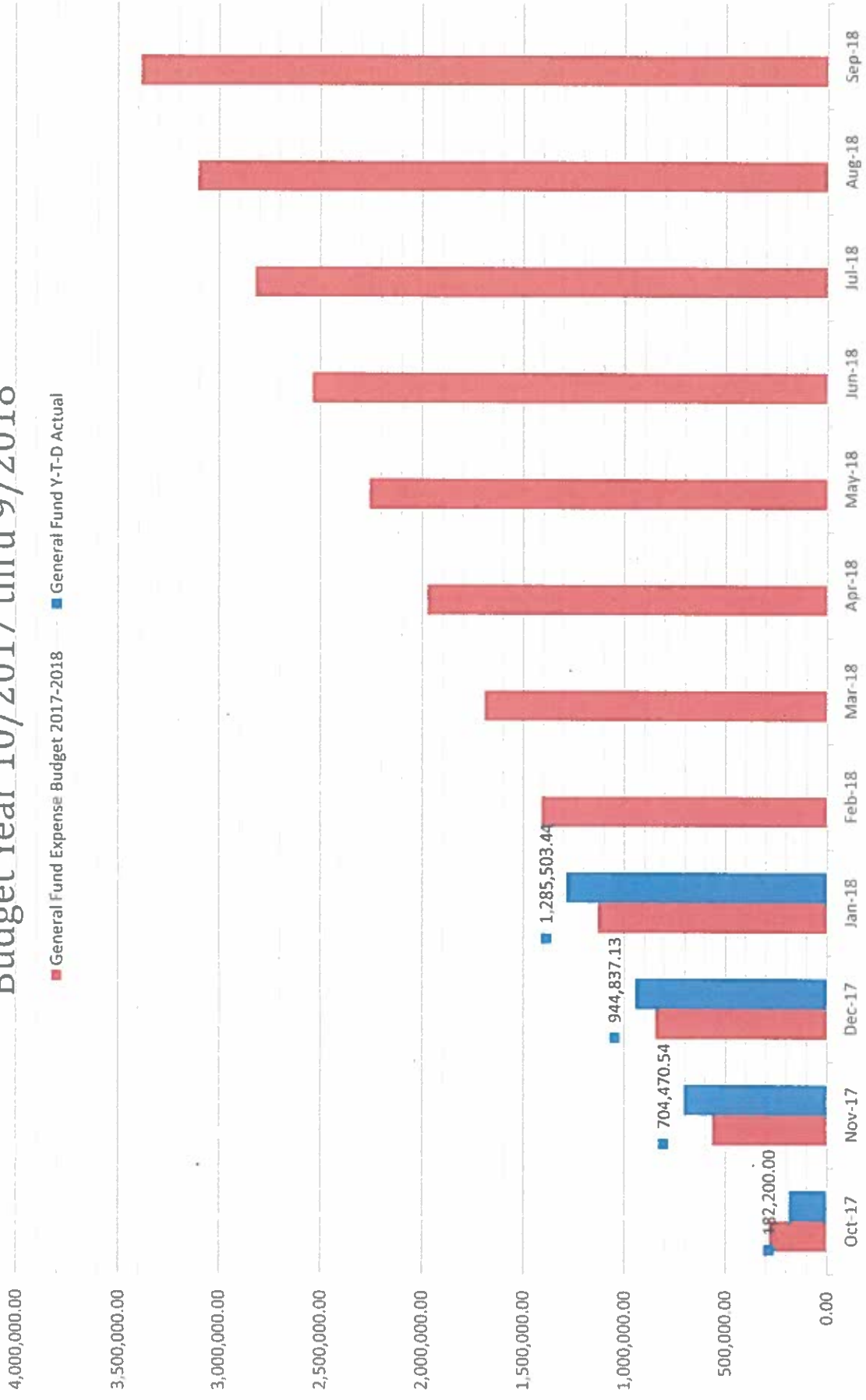
07-2017 NCTCOG - Public Funds Inv Act.

General Fund Revenue Progress Budget Year 10/2017 thru 9/2018



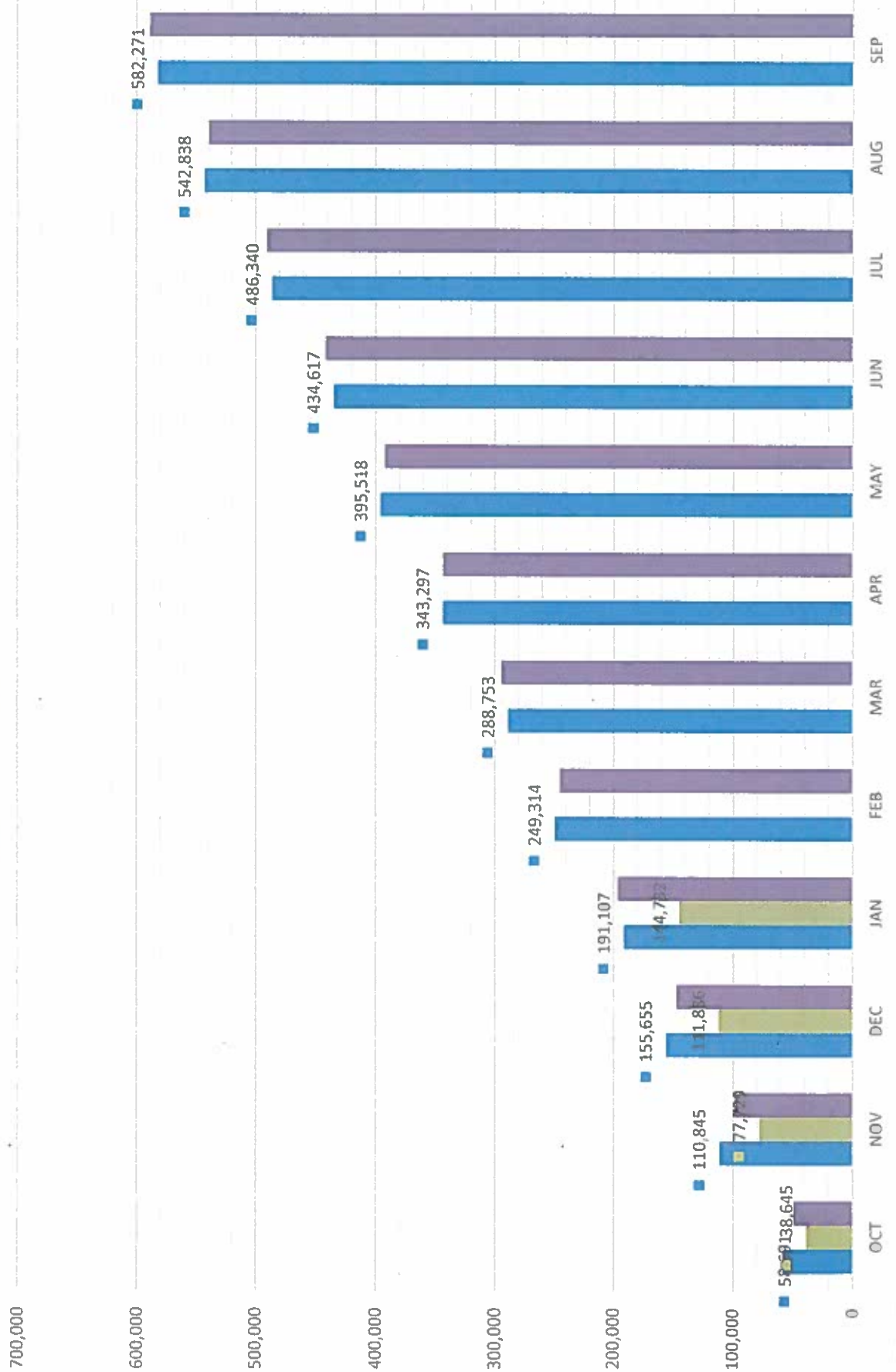
General Fund Expense Budget Year 10/2017 thru 9/2018

■ General Fund Expense Budget 2017-2018
 ■ General Fund Y-T-D Actual

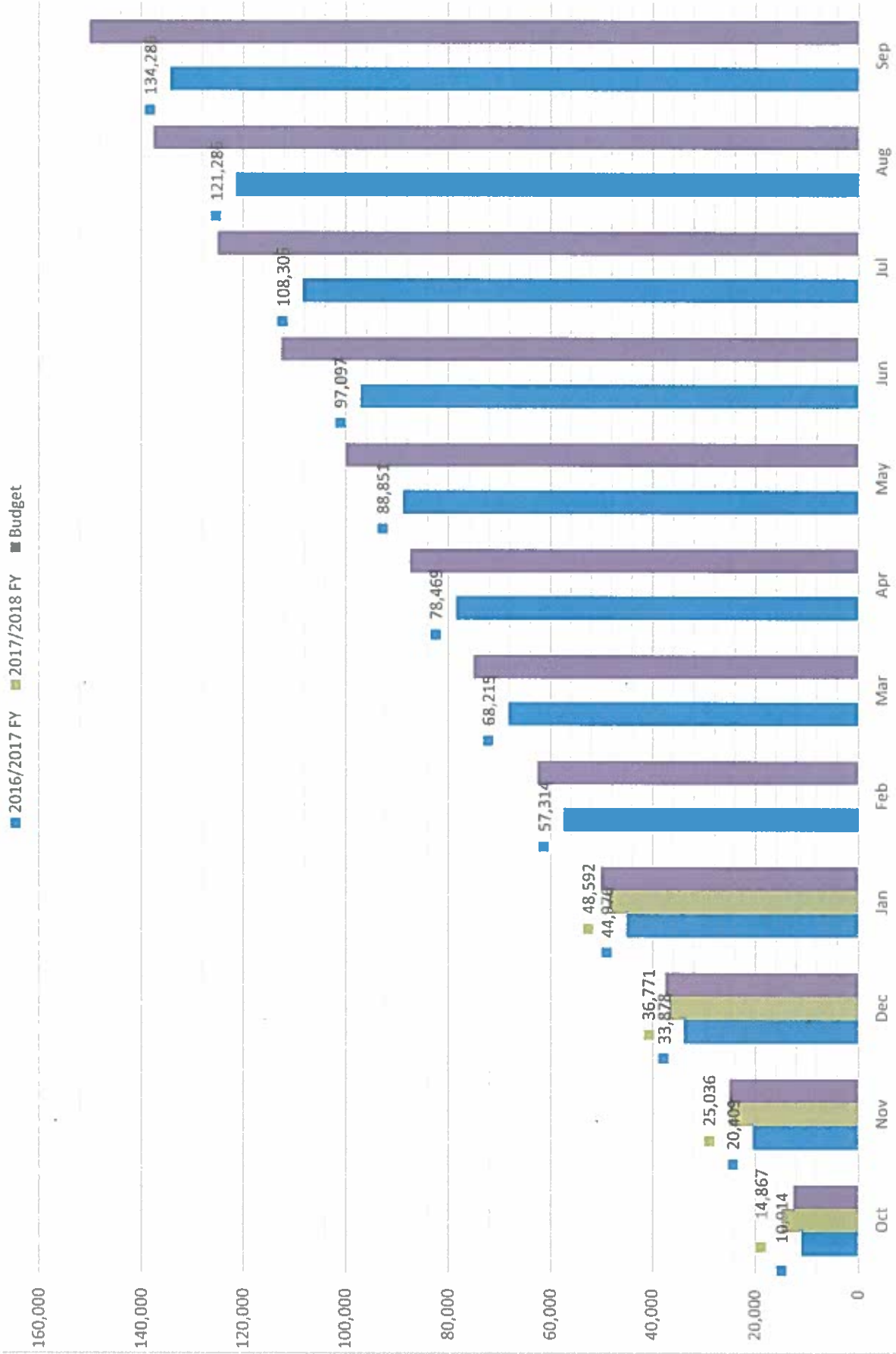


Sales Tax Chart Comparison

■ 2016/2017FY ■ 2017/2018FY ■ Budget



Municipal Court Revenue Comparison Chart



CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

100-GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	3,249,427	436,471.20	1,498,946.92	0.00	1,750,480.08	46.13
TOTAL REVENUES	3,249,427	436,471.20	1,498,946.92	0.00	1,750,480.08	46.13
<u>EXPENDITURE SUMMARY</u>						
00-TRANSFER OUT						
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 00-TRANSFER OUT	0	0.00	0.00	0.00	0.00	0.00
11-MAYOR & CITY COUNCIL						
PERSONNEL SERVICES	2,040	170.00	640.00	0.00	1,400.00	31.37
CONTRACTS & PROF. SVCS	1,000	0.00	0.00	0.00	1,000.00	0.00
MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	11,800	0.00	5,630.00	0.00	6,170.00	47.71
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 11-MAYOR & CITY COUNCIL	14,840	170.00	6,270.00	0.00	8,570.00	42.25
12-ADMINISTRATION						
PERSONNEL SERVICES	275,981	25,768.86	94,431.60	0.00	181,549.40	34.22
CONTRACTS & PROF. SVCS	199,200	29,924.93	56,799.29	0.00	142,400.71	28.51
MAINTENANCE	85,573	9,548.57	27,972.22	0.00	57,600.78	32.69
UTILITIES	22,925	2,065.92	6,914.12	0.00	16,010.88	30.16
SUPPLIES	23,000	1,166.36	3,941.23	0.00	19,058.77	17.14
MISCELLANEOUS	41,000	1,800.51	11,685.33	0.00	29,314.67	28.50
CAPITAL EXPENDITURES	8,850	3,850.00	10,220.08	399.61	1,769.69	120.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 12-ADMINISTRATION	656,529	74,125.15	211,963.87	399.61	444,165.52	32.35
14-MUNICIPAL COURT						
PERSONNEL SERVICES	149,407	16,861.55	53,633.54	0.00	95,773.46	35.90
CONTRACTS & PROF. SVCS	25,250	1,250.00	6,407.30	0.00	18,842.70	25.38
MAINTENANCE	12,206	1,045.87	5,643.46	0.00	6,562.54	46.24
UTILITIES	1,200	202.03	623.96	0.00	576.04	52.00
SUPPLIES	8,000	1,413.98	2,232.82	0.00	5,767.18	27.91
MISCELLANEOUS	8,500	354.56	4,565.51	0.00	3,934.49	53.71
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 14-MUNICIPAL COURT	204,563	21,127.99	73,106.59	0.00	131,456.41	35.74
15-LIBRARY						
PERSONNEL SERVICES	129,303	14,392.46	45,897.58	0.00	83,405.42	35.50
CONTRACTS & PROF. SVCS	0	0.00	114.60	0.00	114.60	0.00
MAINTENANCE	33,555	10,578.15	14,382.88	0.00	19,172.12	42.86
UTILITIES	10,000	731.71	2,898.51	0.00	7,101.49	28.99
SUPPLIES	3,200	0.00	785.97	0.00	2,414.03	24.56

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

100-GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
MISCELLANEOUS	6,500	196.50	2,927.63	0.00	3,572.37	45.04
CAPITAL EXPENDITURES	15,000	87.19	2,604.84	1,989.88	10,405.28	30.63
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 15-LIBRARY	197,558	25,986.01	69,612.01	1,989.88	125,956.11	36.24
16-CIVIC/CENTER UTILITIES	16,000	1,194.89	3,318.92	0.00	12,681.08	20.74
TOTAL 16-CIVIC/CENTER	16,000	1,194.89	3,318.92	0.00	12,681.08	20.74
21-POLICE DEPT.	858,957	96,018.60	302,314.22	0.00	556,642.78	35.20
PERSONNEL SERVICES	73,235	13,558.87	33,856.50	0.00	39,378.50	46.23
CONTRACTS & PROF. SVCS	1,000	0.00	348.97	0.00	651.03	34.90
MISCELLANEOUS	72,960	7,900.78	24,531.41	3,343.70	45,084.89	38.21
MAINTENANCE	44,500	3,786.44	11,465.12	0.00	33,034.88	25.76
UTILITIES	48,600	5,104.80	23,000.52	0.00	25,599.48	47.33
SUPPLIES	25,000	1,613.06	16,954.86	0.00	8,045.14	67.82
MISCELLANEOUS	0	729.78	5,353.61	0.00	5,353.61	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.	1,124,252	127,252.77	417,825.21	3,343.70	703,083.09	37.46
22-FIRE DEPT.	197,552	18,730.74	66,678.15	0.00	130,873.85	33.75
PERSONNEL SERVICES	39,560	160.00	10,154.95	0.00	29,405.05	25.67
CONTRACTS & PROF. SVCS	500	0.00	0.00	0.00	500.00	0.00
MISCELLANEOUS	33,620	3,306.68	10,409.17	83.52	23,127.31	31.21
MAINTENANCE	2,200	271.98	907.86	0.00	1,292.14	41.27
UTILITIES	33,200	816.46	4,898.56	0.00	28,301.44	14.75
SUPPLIES	17,000	457.61	17,447.38	0.00	447.38	102.63
MISCELLANEOUS	10,000	6,851.62	102,577.62	0.00	92,577.62	1,025.78
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.	333,632	30,595.09	213,073.69	83.52	120,474.79	63.89
34-STREET SYSTEM	128,237	14,096.47	54,599.35	0.00	73,637.65	42.58
PERSONNEL SERVICES	10,300	42.50	1,489.80	0.00	8,810.20	14.46
CONTRACTS & PROF. SVCS	126,000	6,463.43	12,565.02	3,364.90	110,070.08	12.64
MISCELLANEOUS	3,500	280.00	2,780.00	0.00	720.00	79.43
MAINTENANCE	6,700	677.48	2,245.60	0.00	4,454.40	33.52
UTILITIES	7,500	492.65	3,622.70	0.00	3,877.30	48.30
SUPPLIES	1,500	196.20	422.80	0.00	1,077.20	28.19
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 34-STREET SYSTEM	283,737	22,248.73	77,725.27	3,364.90	202,646.83	28.58
60-PUBLIC WORKS BLDG	69,893	17,857.02	55,076.73	0.00	14,816.27	78.80
PERSONNEL SERVICES	13,500	362.86	5,464.44	0.00	8,035.56	40.48
CONTRACTS & PROF. SVCS	36,000	1,876.14	16,900.86	217.00	18,882.14	47.55
MISCELLANEOUS	5,000	0.00	1,095.00	0.00	3,905.00	21.90
MAINTENANCE	22,090	3,198.97	7,804.65	0.00	14,285.35	35.33
UTILITIES						

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

100-GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
SUPPLIES	500	0.00	0.00	0.00	500.00	0.00
MISCELLANEOUS	250	0.00	209.87	0.00	40.13	83.95
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	147,233	23,294.99	86,551.55	217.00	60,464.45	58.93
39-PARKS						
PERSONNEL SERVICES	47,790	3,328.92	24,072.81	0.00	23,717.19	50.37
CONTRACTS & PROF. SVCS	71,750	2,100.00	8,735.00	0.00	63,015.00	12.17
MISCELLANEOUS	20,000	3,249.04	8,426.37	0.00	11,573.63	42.13
MAINTENANCE	16,500	1,001.00	4,110.98	0.00	12,389.02	24.92
UTILITIES	78,850	2,353.92	10,816.42	0.00	68,033.58	13.72
SUPPLIES	5,500	291.55	1,181.50	0.00	4,318.50	21.48
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	240,890	12,324.43	57,343.08	0.00	183,546.92	23.80
71-DEBT SERVICE						
DEBT SERVICE	167,071	2,346.26	68,713.96	0.00	98,357.04	41.13
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 71-DEBT SERVICE	167,071	2,346.26	68,713.96	0.00	98,357.04	41.13

TOTAL EXPENDITURES	3,386,305	340,666.31	1,285,504.15	9,398.61	2,091,402.24	38.24
REVENUE OVER/(UNDER) EXPENDITURES	(136,878)	95,804.89	213,442.77	(9,398.61)	340,922.16	149.07-

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

100-GENERAL FUND

% OF YEAR COMPLETED: 33.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
100.00.5711.000 AD VALOREM TAX	765,442	251,792.68	600,928.23	0.00	164,513.77	78.51
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.	18,000	2,162.40	14,493.55	0.00	3,506.45	80.52
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	588,515	32,846.64	144,734.93	0.00	443,780.07	24.59
100.00.5722.000 BEVERAGE TAX	2,600	497.79	1,020.64	0.00	1,579.36	39.26
100.00.5730.000 FRANCHISE FEES - GARBAGE	38,500	2,709.56	10,847.78	0.00	27,652.22	28.18
100.00.5731.000 FRANCHISE FEES - GAS	28,000	0.00	26,563.81	0.00	1,436.19	94.87
100.00.5732.000 SKYBEAM	63,720	4,860.00	19,440.00	0.00	44,280.00	30.51
100.00.5733.000 ELEC. FUND FRANCHISE FEE	6,500	4,221.24	4,963.73	0.00	1,536.27	76.37
100.00.5734.000 FRANCHISE FEES - TELE.	4,500	13.23	886.40	0.00	3,613.60	19.70
100.00.5735.000 FRANCHISE FEES - OTHER	13,000	0.00	0.00	0.00	13,000.00	0.00
100.00.5741.000 PERMITS & INSPECTIONS	45,000	360.00	7,974.10	0.00	37,025.90	17.72
100.00.5741.001 ALCOHOL BEVERAGE PERMIT	0	0.00	0.00	0.00	0.00	0.00
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	30.00	30.00	0.00	70.00	30.00
100.00.5744.000 PENALTIES	150,000	11,821.16	48,593.30	0.00	101,406.70	32.40
100.00.5745.000 CNTY FIRE RUNS	106,287	0.00	51,215.53	0.00	55,071.47	48.19
100.00.5746.000 UNION SHED RENTAL	1,000	0.00	0.00	0.00	1,000.00	0.00
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
100.00.5752.000 SENIOR CENTER DONATIONS	0	(57.63)	(37.16)	0.00	37.16	0.00
100.00.5754.000 GRANT PROCEEDS	0	0.00	0.00	0.00	0.00	0.00
100.00.5758.000 T-MOBILIE LEASE	16,747	1,395.64	4,186.92	0.00	12,560.08	25.00
100.00.5759.000 GAMING MACHINE LICENSE	0	0.00	0.00	0.00	0.00	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	4,500	1,197.48	4,396.92	0.00	103.08	97.71
100.00.5763.000 FEDDC 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	0.00	5,395.64	0.00	6,604.36	44.96
100.00.5766.000 FEDDC 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	4,588.17	0.00	2,611.83	63.72
100.00.5769.000 OTHER INCOME	25,000	391.00	2,527.54	0.00	22,472.46	10.11
100.00.5770.000 C.C. CHILD SAFETY	0	0.00	0.00	0.00	0.00	0.00
100.00.5771.000 ATHLETIC COMPLEX	0	0.00	1,563.70	0.00	1,563.70	0.00
100.00.5772.000 PUBLIC WORKS REVENUE	0	1,563.70	0.00	0.00	0.00	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	500	0.00	50.00	0.00	450.00	10.00
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	50.00	0.00	50.00	0.00

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

100-GENERAL FUND

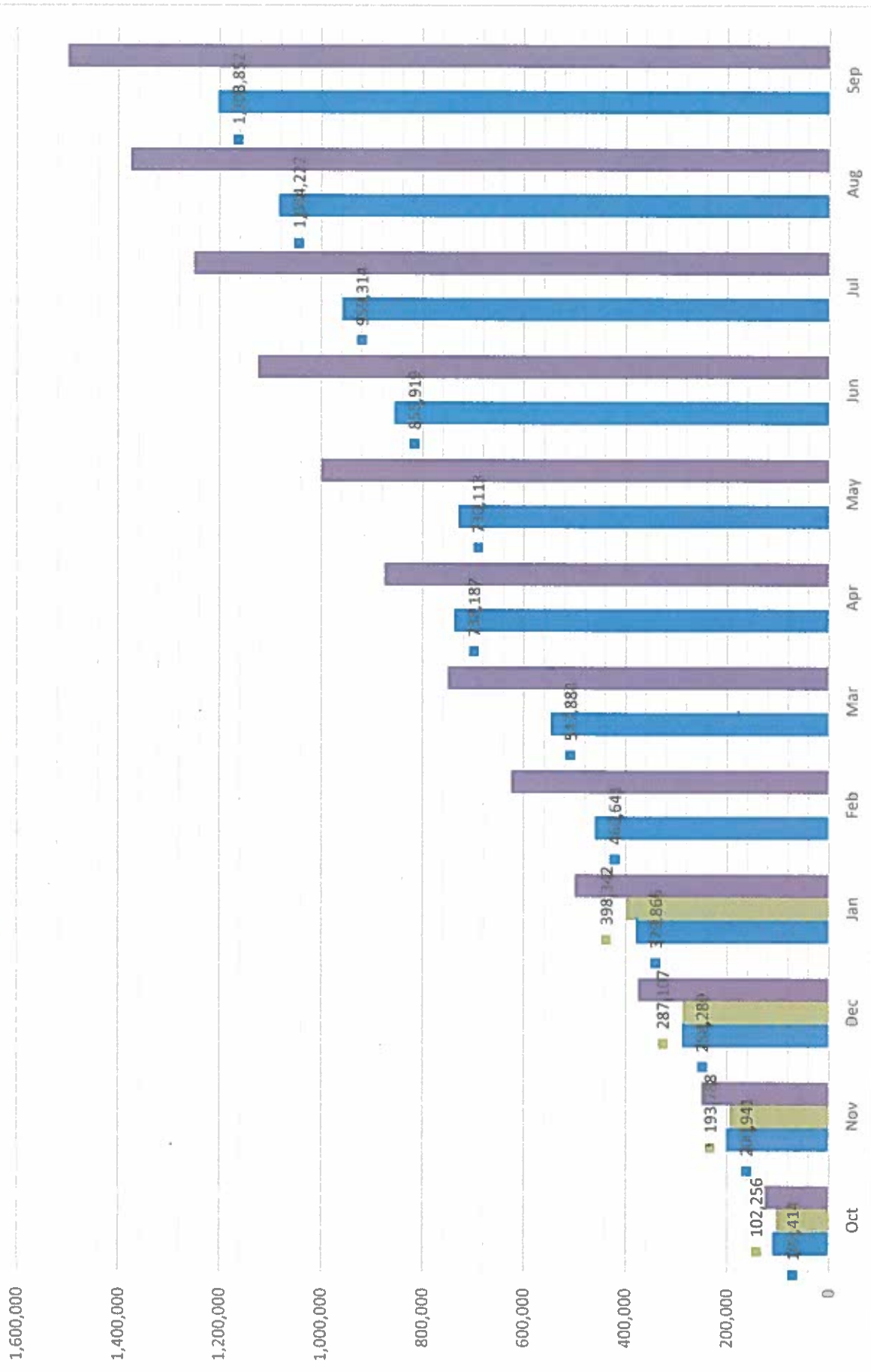
% OF YEAR COMPLETED: 33.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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
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	1,725.82	6,903.28	0.00	13,806.72	33.33
100.00.5793.000 RENT RECEIVED	3,600	300.00	1,200.00	0.00	2,400.00	33.33
100.00.5794.000 CIVIC RENT	5,500	50.00	682.50	0.00	4,817.50	12.41
100.00.5795.000 4B SALARY	65,000	0.00	0.00	0.00	65,000.00	0.00
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
100.00.5940.000 INSURANCE CLAIM REFUND	0	0.00	0.00	0.00	0.00	0.00
100.00.5991.000 TRANSFERS IN-OTHER FUNDS	1,424,286	118,690.49	60,985.45	0.00	60,985.45	0.00
100.00.5992.000 SALE OF FIXED ASSETS	0	0.00	474,761.96	0.00	949,524.04	33.33
100.00.5994.000 LEASE PURCHASE PROCEEDS	0	0.00	0.00	0.00	0.00	0.00
100.00.5995.000 TRANSFERS-RESERVE	0	0.00	0.00	0.00	0.00	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
100.00.5999.001 TIRZ TRANSFER OUT	(185,340)	0.00	0.00	0.00	185,340.00	0.00
TOTAL 00-REVENUE	3,249,427	436,471.20	1,498,946.92	0.00	1,750,480.08	46.13

TOTAL REVENUE	3,249,427	436,471.20	1,498,946.92	0.00	1,750,480.08	46.13
---------------	-----------	------------	--------------	------	--------------	-------

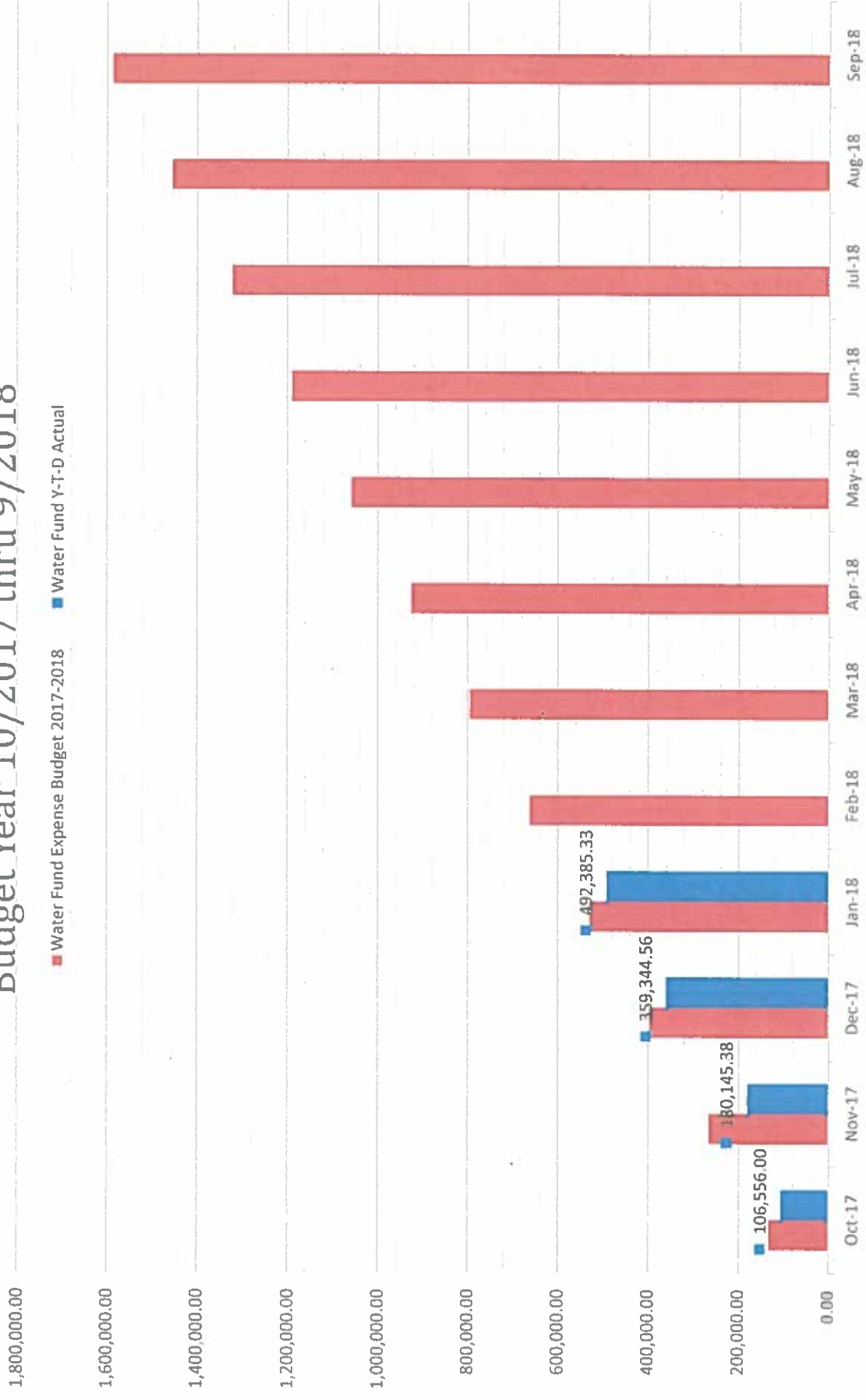
Water Revenue Comparison Chart

■ 2016/2017 Actual
 ■ 2017/2018 Y-T-D
 ■ 2017-2018 Budget



Water Fund Expense Budget Year 10/2017 thru 9/2018

■ Water Fund Expense Budget 2017-2018
 ■ Water Fund Y-T-D Actual



CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

% OF YEAR COMPLETED: 33.33

700-WATER FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	1,500,286	111,235.73	397,876.81	0.00	1,102,409.19	26.52
TOTAL REVENUES	1,500,286	111,235.73	397,876.81	0.00	1,102,409.19	26.52
<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	71,461	8,142.73	28,879.80	0.00	42,581.20	40.41
CONTRACTS & PROF. SVCS	700	0.00	0.00	0.00	700.00	0.00
MAINTENANCE	24,420	2,896.73	13,654.00	0.00	10,766.00	55.91
UTILITIES	6,350	432.10	1,322.22	0.00	5,027.78	20.82
SUPPLIES	1,000	201.53	999.90	0.00	0.10	99.99
MISCELLANEOUS	10,500	679.96	1,972.20	0.00	8,527.80	18.78
TOTAL 12-ADMINISTRATION	114,431	12,353.05	46,828.12	0.00	67,602.88	40.92
<u>52-STORM WATER SYSTEM</u>						
PERSONNEL SERVICES	0	0.00	17.06	0.00	17.06	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	17.06	0.00	17.06	0.00
<u>35-WATER DEPT.</u>						
PERSONNEL SERVICES	259,407	25,682.28	74,221.48	0.00	185,185.52	28.61
CONTRACTS & PROF. SVCS	94,655	13,441.11	36,133.69	1.00	58,520.31	38.18
MISCELLANEOUS	162,000	3,044.36	11,232.54	399.00	150,368.46	7.18
MAINTENANCE	5,500	42.40	2,321.50	0.00	3,178.50	42.21
UTILITIES	27,750	2,267.47	9,450.04	0.00	18,299.96	34.05
SUPPLIES	788,198	65,544.53	263,454.70	0.00	524,743.30	33.42
MISCELLANEOUS	14,000	509.40	8,102.17	0.00	5,897.83	57.87
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS	121,874	10,156.17	40,624.68	0.00	81,249.32	33.33
TOTAL 35-WATER DEPT.	1,473,384	120,687.72	445,540.80	400.00	1,027,443.20	30.27
TOTAL EXPENDITURES	1,587,815	133,040.77	492,385.98	400.00	1,095,029.02	31.04
REVENUE OVER/(UNDER) EXPENDITURES	(87,529)	(21,805.04)	(94,509.17)	(400.00)	(7,380.17)	(108.43)

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2018

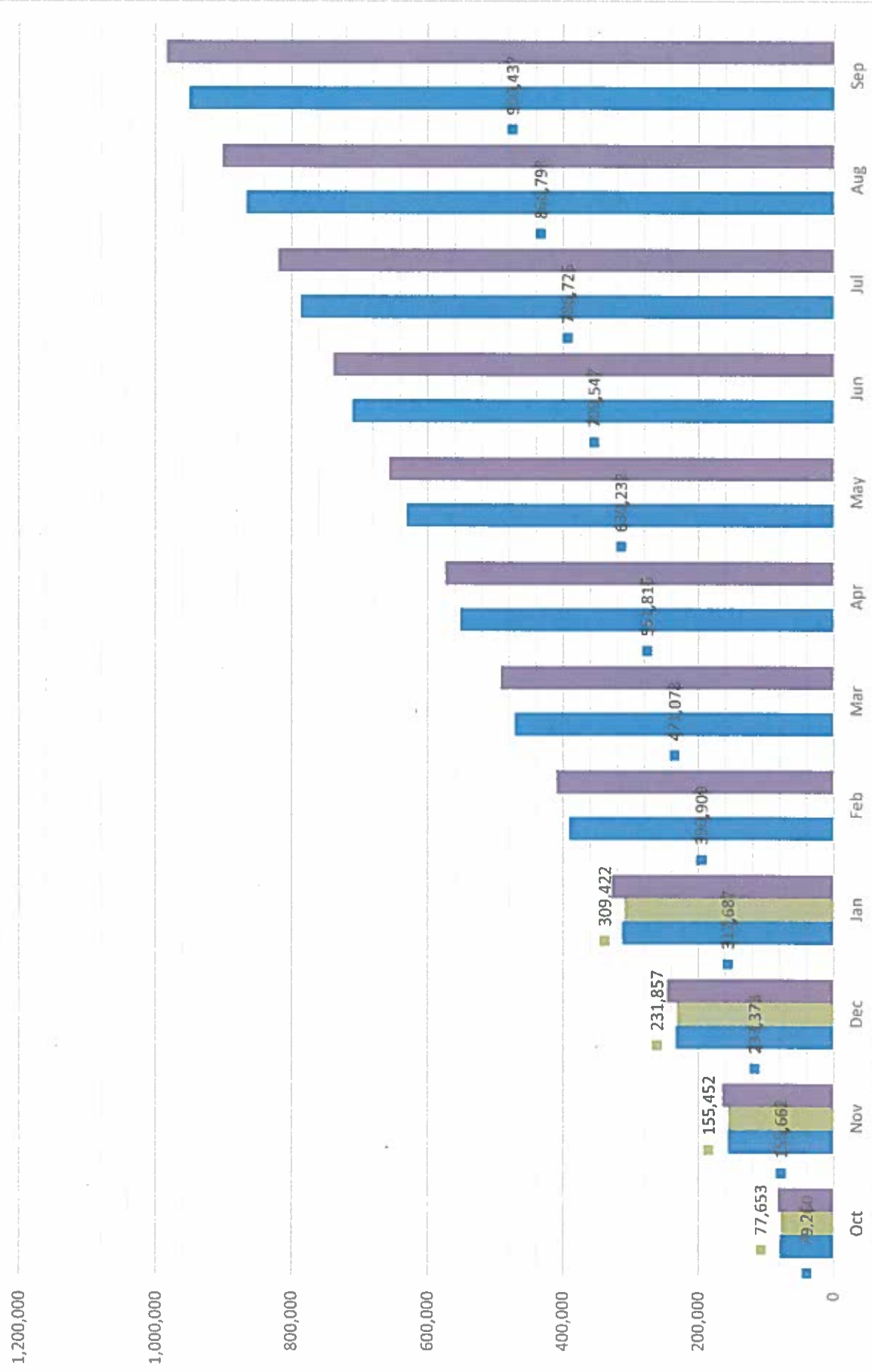
700-WATER FUND

% OF YEAR COMPLETED: 33.33

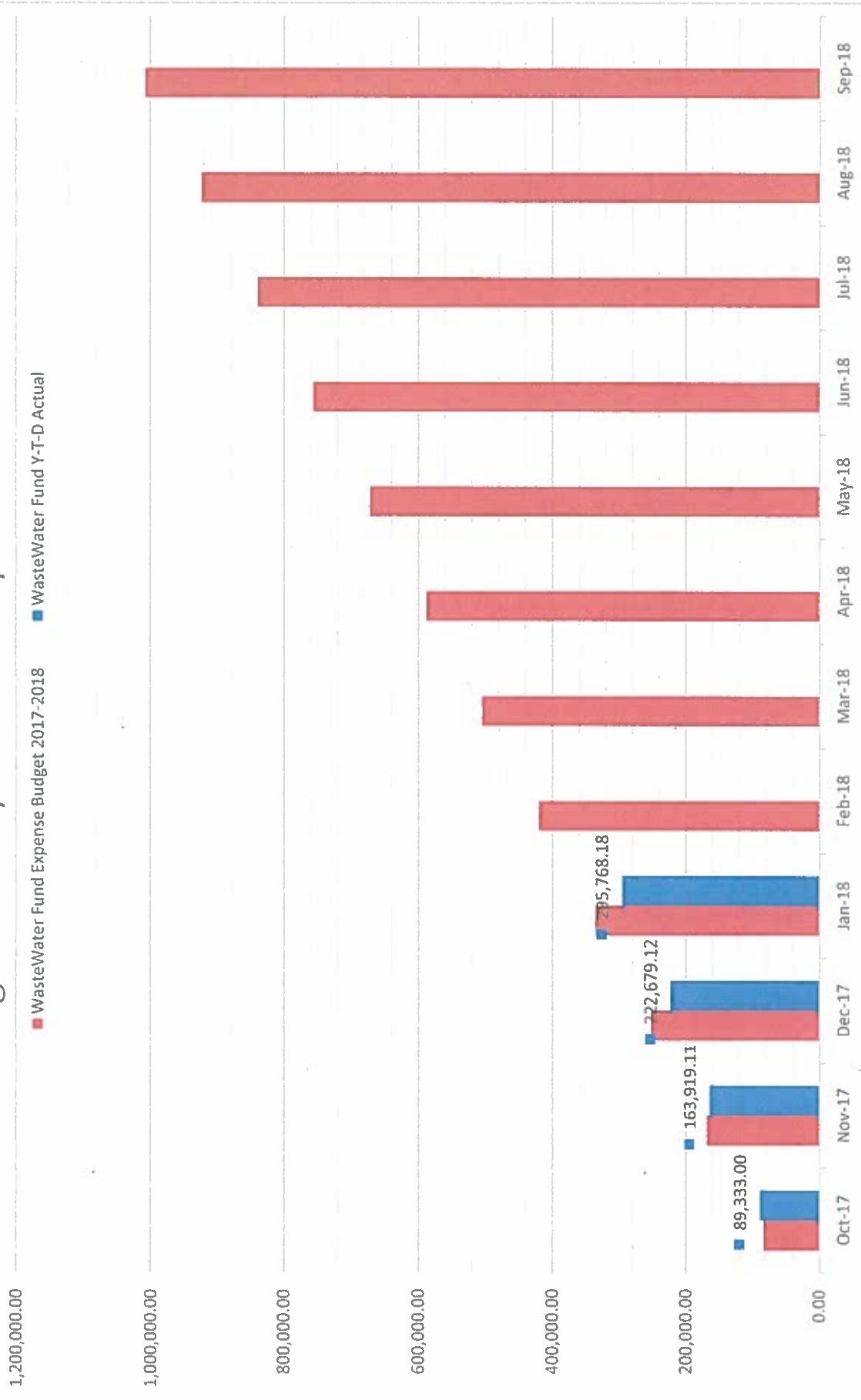
REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE	0	0.00	0.00	0.00	0.00	0.00
700.00.5714.000 CC CONV. FEE	4,500	330.00	1,615.00	0.00	2,885.00	35.89
700.00.5743.000 CONNECT FEE	15,000	572.83	2,953.00	0.00	12,047.00	19.69
700.00.5744.000 PENALTIES	145,000	14,345.66	57,117.29	0.00	87,882.71	39.39
700.00.5745.000 AGREEMENTS AND CONTRACTS	4,055	0.00	0.00	0.00	4,055.00	0.00
700.00.5746.000 IMPACT FEE	1,128,501	95,196.35	332,835.90	0.00	795,665.10	29.49
700.00.5751.000 CITY WATER SALES	1,200	0.00	600.00	0.00	600.00	50.00
700.00.5753.000 WATER TAP FEES	4,030	790.89	2,755.62	0.00	1,274.38	68.38
700.00.5762.000 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
700.00.5767.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	0.00
700.00.5769.000 OTHER REVENUE	198,000	0.00	0.00	0.00	198,000.00	0.00
700.00.5993.000 TRANSFER IN	1,500,286	111,235.73	397,876.81	0.00	1,102,409.19	26.52
TOTAL 00-REVENUE						
TOTAL REVENUE	1,500,286	111,235.73	397,876.81	0.00	1,102,409.19	26.52

City Sewer Sales Comparison Chart

■ 2016/2017-FY
 ■ 2017/2018 Y-T-D Actual
 ■ Budget 2017/2018



Wastewater Fund Expense Budget Year 10/2017 thru 9/2018



CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

705-WASTEWATER
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	1,007,938	79,224.11	316,721.00	0.00	691,217.00	31.42
TOTAL REVENUES	1,007,938	79,224.11	316,721.00	0.00	691,217.00	31.42
<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
12-ADMINISTRATION	70,483	2,100.87	8,925.81	0.00	61,557.19	12.66
PERSONNEL SERVICES	70,483	2,100.87	8,925.81	0.00	61,557.19	12.66
TOTAL 12-ADMINISTRATION	70,483	2,100.87	8,925.81	0.00	61,557.19	12.66
36-WASTEWATER SYSTEM	86,529	6,154.82	30,072.35	0.00	56,456.65	34.75
PERSONNEL SERVICES	25,204	474.62	5,090.26	0.00	20,113.74	20.20
CONTRACTS & PROF. SVCS	74,000	276.69	12,666.24	343.00	60,990.76	17.58
MISCELLANEOUS	424,340	41,446.53	146,568.77	1.00	277,770.23	34.54
MAINTENANCE	13,375	1,077.88	3,463.11	0.00	9,911.89	25.89
UTILITIES	5,500	492.65	2,897.69	0.00	2,602.31	52.69
SUPPLIES	5,000	0.00	0.00	0.00	5,000.00	0.00
MISCELLANEOUS	50,727	0.00	0.00	0.00	50,727.00	0.00
DEBT SERVICE	0	0.00	1,824.75	0.00	1,824.75	0.00
CAPITAL EXPENDITURES	252,780	21,065.00	84,260.00	0.00	168,520.00	33.33
TRANSFERS	937,455	70,988.19	286,843.17	344.00	650,267.83	30.63
TOTAL 36-WASTEWATER SYSTEM	937,455	70,988.19	286,843.17	344.00	650,267.83	30.63
TOTAL EXPENDITURES	1,007,938	73,089.06	295,768.98	344.00	711,825.02	29.38
REVENUE OVER/(UNDER) EXPENDITURES	0	6,135.05	20,952.02	344.00	20,608.02	0.00

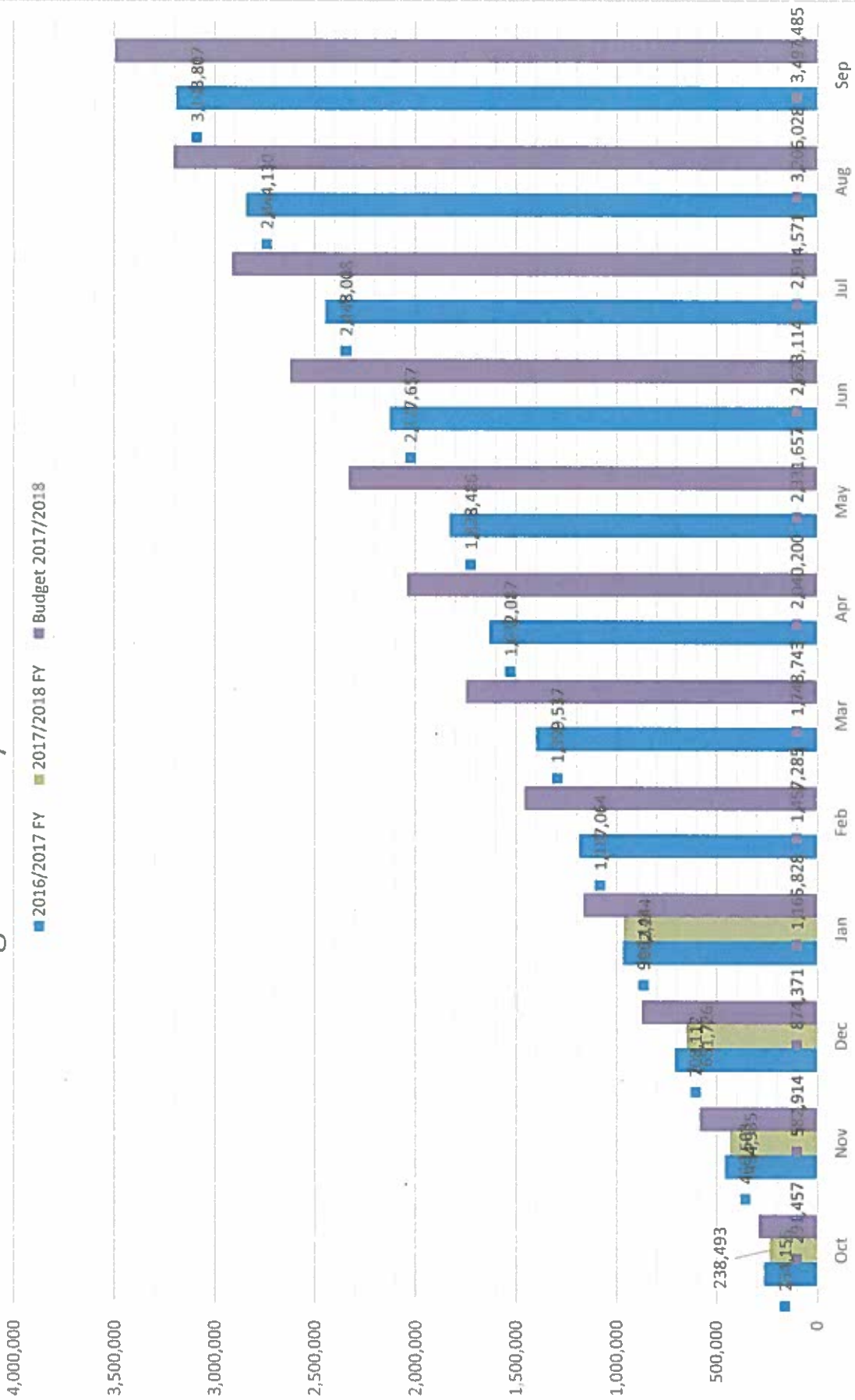
CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

705-WASTEWATER

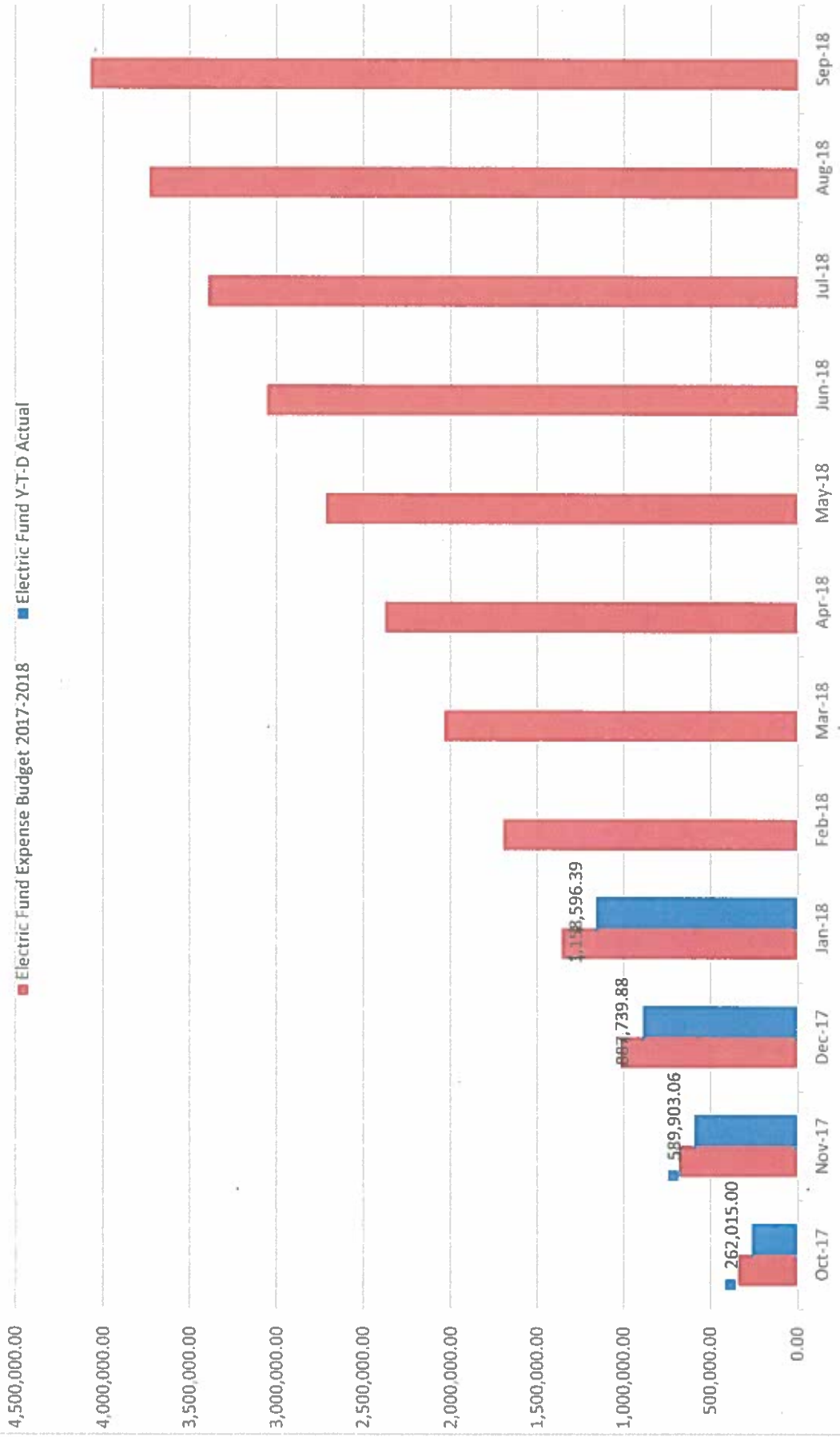
% OF YEAR COMPLETED: 33.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
705.00.5741.000 SEWER SALES	983,738	77,565.93	309,424.63	0.00	674,313.37	31.45
705.00.5743.000 FEES	0	0.00	0.00	0.00	0.00	0.00
705.00.5744.000 PENALTIES	15,000	816.92	3,770.16	0.00	11,229.84	25.13
705.00.5745.000 AGREEMENTS AND CONTRACTS	0	0.00	0.00	0.00	0.00	0.00
705.00.5746.000 IMPACT FEE	4,500	0.00	0.00	0.00	4,500.00	0.00
705.00.5753.000 SEWER TAP FEE	1,200	0.00	600.00	0.00	600.00	50.00
705.00.5762.000 INTEREST EARNED	3,500	841.26	2,926.21	0.00	573.79	83.61
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	1,007,938	79,224.11	316,721.00	0.00	691,217.00	31.42
TOTAL REVENUE	1,007,938	79,224.11	316,721.00	0.00	691,217.00	31.42

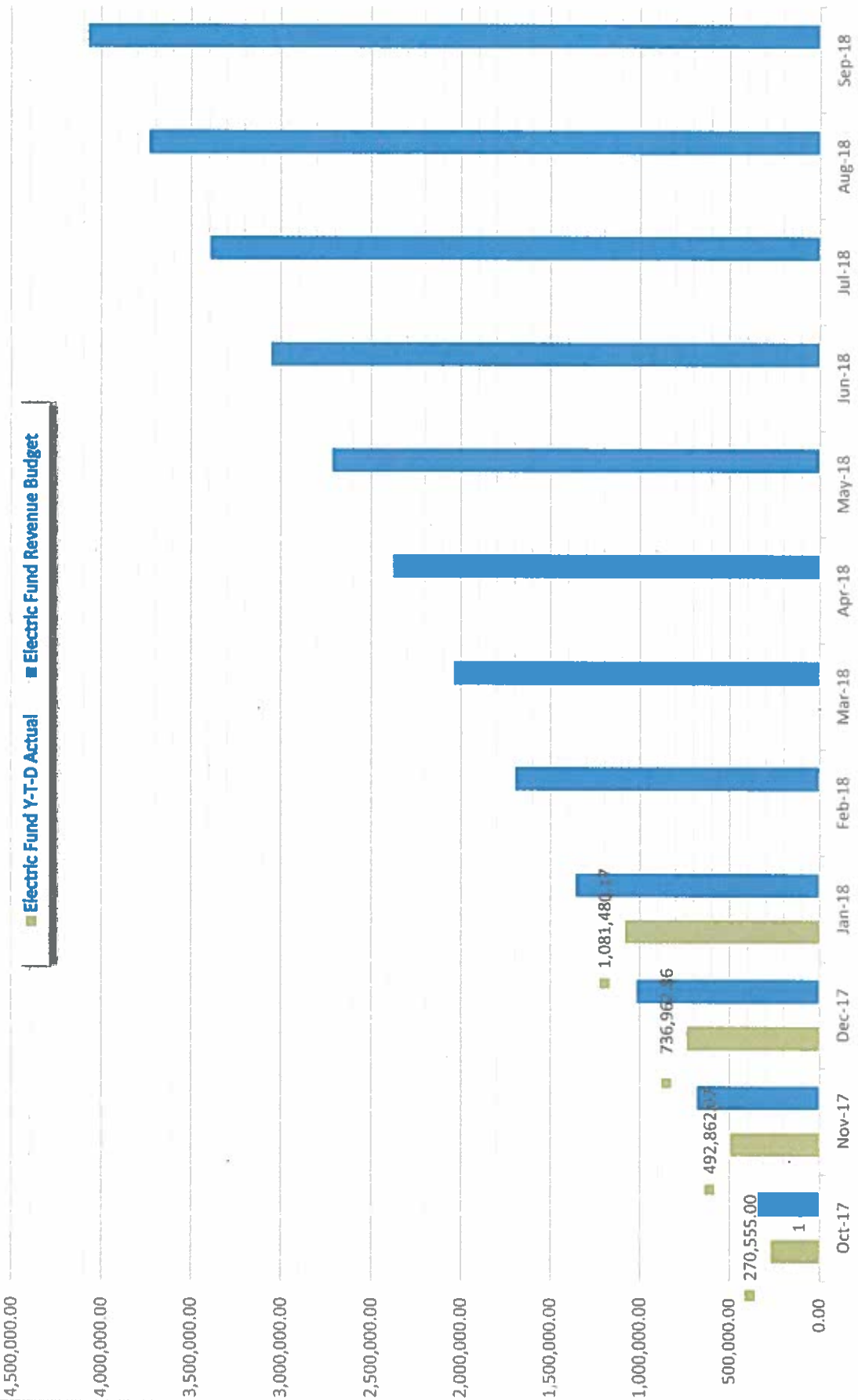
City Electric Sales Comparison Budget Year 10/2017 thru 09-2018



Electric Fund Expense Budget Year 10/2017 thru 9/2018



Electric Fund Revenue Progress Budget Year 10/2017 thru 9/2018



CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

715-ELECTRIC FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	4,071,984	344,517.31	1,081,482.13	0.00	2,990,501.87	26.56
TOTAL REVENUES	4,071,984	344,517.31	1,081,482.13	0.00	2,990,501.87	26.56
<u>EXPENDITURE SUMMARY</u>						
12-ADMINISTRATION						
PERSONNEL SERVICES	41,668	6,907.26	22,767.96	0.00	18,900.04	54.64
TOTAL 12-ADMINISTRATION	41,668	6,907.26	22,767.96	0.00	18,900.04	54.64
37-ELECTRIC DEPT.						
PERSONNEL SERVICES	457,434	48,652.07	166,678.58	0.00	290,755.42	36.44
CONTRACTS & PROF. SVCS	89,600	0.00	13,913.80	0.00	75,686.20	15.53
MISCELLANEOUS	173,000	2,605.31	48,933.80	48.66	124,017.54	28.31
MAINTENANCE	19,132	3,085.17	4,030.62	0.00	15,101.38	21.07
UTILITIES	13,750	1,090.71	3,252.15	0.00	10,497.85	23.65
SUPPLIES	2,033,382	113,026.64	537,366.91	0.00	1,496,015.09	26.43
MISCELLANEOUS	26,455	222.73	3,145.72	0.00	23,309.28	11.89
DEBT SERVICE	128,357	0.00	450.00	0.00	127,907.00	0.35
CAPITAL EXPENDITURES	150,000	16,999.46	45,530.59	51,496.42	52,972.99	64.68
TRANSFERS	939,206	78,267.16	313,068.64	0.00	626,137.36	33.33
TOTAL 37-ELECTRIC DEPT.	4,030,316	263,949.25	1,136,370.81	51,545.08	2,842,400.11	29.47
TOTAL EXPENDITURES	4,071,984	270,856.51	1,159,138.77	51,545.08	2,861,300.15	29.73
REVENUE OVER/(UNDER) EXPENDITURES	0	73,660.80 (77,656.64) (51,545.08)	129,201.72	0.00

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

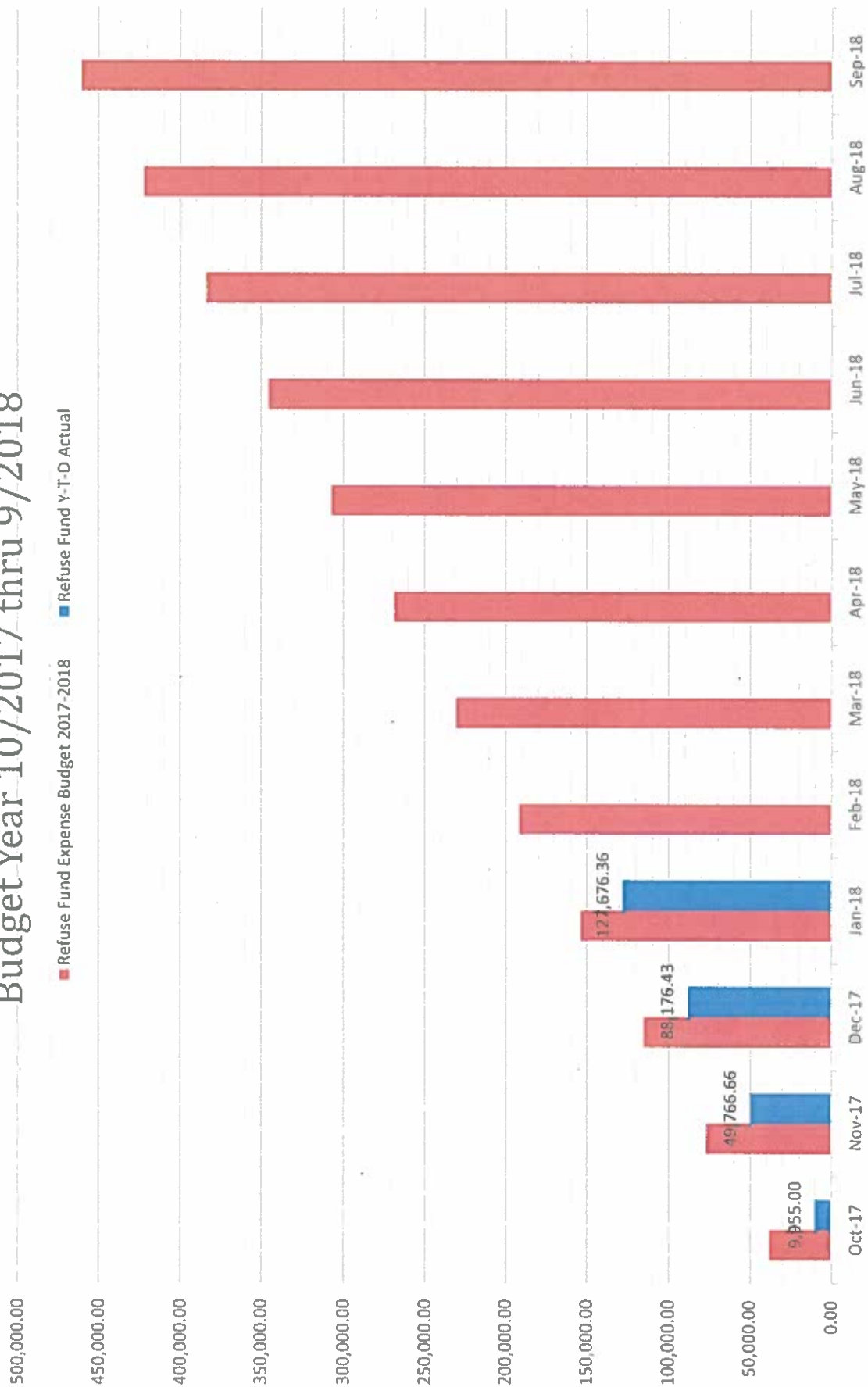
715-ELECTRIC FUND

% OF YEAR COMPLETED: 33.33

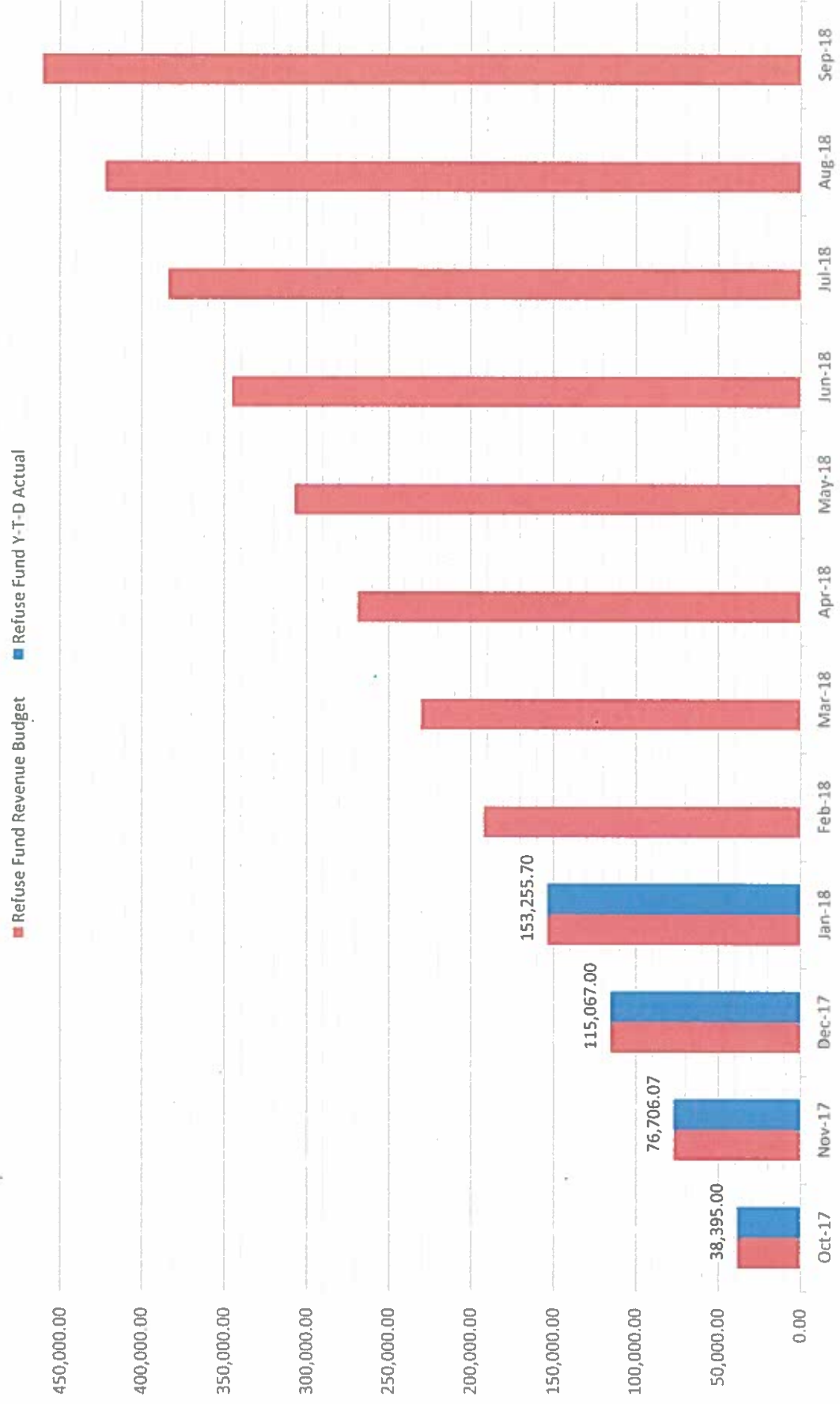
REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
715.00.5743.000 FEES	7,000	540.00	1,945.00	0.00	5,055.00	27.79
715.00.5744.000 PENALTIES	50,000	2,331.77	11,163.99	0.00	38,836.01	22.33
715.00.5745.000 AGREEMENTS AND CONTRACTS	0	0.00	0.00	0.00	0.00	0.00
715.00.5751.000 ELECTRICITY SALES	3,497,485	310,518.82	962,244.83	0.00	2,535,240.17	27.51
715.00.5755.000 SURCHARGE	150,000	13,821.82	42,026.71	0.00	107,973.29	28.02
715.00.5757.000 PCA (POWER COST ADJ)	364,799	16,756.89	62,195.28	0.00	302,603.72	17.05
715.00.5762.000 INTEREST	2,700	548.01	1,906.32	0.00	793.68	70.60
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	4,071,984	344,517.31	1,081,482.13	0.00	2,990,501.87	26.56
TOTAL REVENUE	4,071,984	344,517.31	1,081,482.13	0.00	2,990,501.87	26.56

Refuse Fund Expense Budget Year 10/2017 thru 9/2018

■ Refuse Fund Expense Budget 2017-2018
 ■ Refuse Fund Y-T-D Actual



Refuse Fund Revenue Progress Budget Year 10/2017 thru 9/2018



CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2018

720-REFUSE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	460,499	38,188.70	153,255.70	0.00	307,243.30	33.28
TOTAL REVENUES	460,499	38,188.70	153,255.70	0.00	307,243.30	33.28
<u>EXPENDITURE SUMMARY</u>						
32-REFUSE DEPT.						
PERSONNEL SERVICES	0	0.00	0.00	0.00	0.00	0.00
CONTRACTS & PROF. SVCS	347,673	30,097.77	90,067.79	0.00	257,605.21	25.91
MISCELLANEOUS	110,426	9,202.16	36,808.64	0.00	73,617.36	33.33
MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
UTILITIES	2,400	200.00	800.00	0.00	1,600.00	33.33
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.	460,499	39,499.93	127,676.43	0.00	332,822.57	27.73
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	460,499	39,499.93	127,676.43	0.00	332,822.57	27.73
REVENUE OVER/(UNDER) EXPENDITURES	0	1,311.23	25,579.27	0.00	25,579.27	0.00

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2018

720-REFUSE FUND

% OF YEAR COMPLETED: 33.33

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	354.31	1,579.41	0.00	5,920.59	21.06
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	192,384	15,974.35	64,153.18	0.00	128,230.82	33.35
720.00.5752.000 COMMERCIAL TRASH COLLECT	173,011	14,621.09	58,535.38	0.00	114,475.62	33.83
720.00.5755.000 RECYCLE	81,018	6,713.45	26,882.73	0.00	54,135.27	33.18
720.00.5755.001 RECYCLE FRANCHISE FEE	0	525.50	2,105.00	0.00	2,105.00	0.00
720.00.5762.000 INTEREST EARNED	6,346	0.00	0.00	0.00	6,346.00	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	460,499	38,188.70	153,255.70	0.00	307,243.30	33.28
TOTAL REVENUE	460,499	38,188.70	153,255.70	0.00	307,243.30	33.28