

MEMO

To: Benjamin White, City Manager
From: Daphne Hamlin, City Accountant
Date: March 21st, 2018
Subject: February 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 February 4/12 months or 41.67% of the fiscal year has passed. For revenues and expenditures occurring evenly throughout the year, we expect to have used or collected close the 41.67% level, and to have 58.33% 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 57.37% collected and total expenses are 46.57%.

Ad Valorem collections currently received is 100.76%. Delinquent Ad Valorem received is 95.38%

Permits & Inspections total collected 22.11%

Sales Tax current collection rate of 31.44%. Currently not meeting projections will continue to monitor

Municipal Court Revenues current collection rate of 48.19%.

Interest Earned is slowly on the rebound, still exceeding expectations, current collection rate 124.01%

Refuse Fund

Total revenues are 41.68% and total expenses are 36.12%.

Water & Wastewater Fund

Total revenues for the Water Fund are 33.92% Water expenses in Administration are 48.31%. Water Department overall expenditures are 34.31%

Total revenues for the Wastewater Fund are 39.58% Wastewater expenses are 35.26%.

Electric Fund

Total revenues are 34.10%; the expenses are at 40.72%, includes transfers to general fund.

Cash Summary

The cash summary is attached.

SUMMARY OF CASH BALANCES FEBRUARY 2018

ACCOUNT: FNB (0815)

	Interest Earned	Restricted	Assigned	Account Balance
Clearing Accounts				
General Fund			\$ 311,751.68	
Permit Fund			\$ (48,865.01)	
Refuse Fund			\$ 28,300.34	
Water Fund			\$ (554,161.68)	
Wastewater Fund			\$ 647,969.21	
Electric Fund			\$ (641,830.18)	
CC Child Safety		\$ 23,047.95		
2012 Bond		\$ 176,472.24		
Waterwaste Bond Fund		\$ (257,199.13)		
Law Enf Training		\$ 1,874.31		
Disbursement Fund		\$ 2,835.98		
Library Donation Fund		\$ 2,587.80		
Court Tech/Sec		\$ 9,803.17		
Civic Ctr/Library Repair		\$ (12,593.35)		
JW Spain Grant		\$ 47,879.48		
Radio Note		\$ (114,255.00)		
Grants		\$ (6,971.73)		
CC Bond Farmersville Parkway		\$ 180,000.86		
CC Bond Floyd		\$ (49,667.75)		
Equipment Replacement		\$ 5,322.29		
Interest Earned	\$ 289.95			
TOTAL:	\$ 289.95	\$ 9,137.12	\$ (256,835.64)	\$ (247,698.52)

Debt Service Accounts				
County Tax Deposit (FNB 0807)(Debt Service)	\$ 395.04	\$ 262,552.21		
Debt Service Reserve (Texpool 0014) (2 months rsv)	\$ 112.62	\$ 109,387.60		
TOTAL:	\$ 507.66	\$ 371,939.81		\$ 371,939.81

Appropriated Surplus Investment Accounts				
Customer meter deposits (Texpool 0008)	\$ 112.46	\$ 109,176.00		
Camden Park Escrow Account(Texstar 1130)	\$ 461.38	\$ 445,375.96		
2012 G/O Bond, streets, water, wastewater (Texstar 0120)	\$ 1,143.84	\$ 1,104,131.86		
TOTAL:	\$ 1,717.68	\$ 1,658,683.82	\$ -	\$ 1,658,683.82

Unassigned Surplus Investment Accounts				
Gen Fund Acct. (Texpool 0004)(Reso. 90 Day Reserve)	\$ 893.42	\$ 866,700.00		
Water/WW Fund (Texpool 0003)(Operating 90 day)	\$ 618.69	\$ 600,799.66		
Water/WW Fund (Texpool 00017)(Capital)	\$ 786.97	\$ 764,226.87		
Elec. Fund (Texpool 0005) (Operating)	\$ 51.54	\$ 50,000.00		
Elec. Fund (Texpool 0016)(Capital)	\$ 334.71	\$ 325,017.22		
Elec. Surcharge (Texpool 0015)	\$ 126.37	\$ 122,695.83		
Money Market Acct. (FNB 092)	\$ 8.46		\$ 73,499.25	
TOTAL:	\$ 2,820.16	\$ 2,729,439.58	\$ 73,499.25	\$ 2,802,938.83

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		\$ 4,787,300.50	\$ (183,336.39)	\$ 4,603,964.11

SUMMARY OF CASH BALANCES FEBRUARY 2018

FEDC 4A Board Investment & Checking Account				
FEDC 4A Checking Account(Independent Bank 7909)	\$	6.69	\$	191,905.38
FEDC 4A Investment Account (Texpool 0001)	\$	904.22	\$	878,063.10
FEDC 4A Certificate of Deposit (Independent Bank)	\$	127.39	\$	250,000.00
TOTAL:	\$	1,038.30	\$	1,319,968.48

FCDC 4B Board Investment & Checking Account				
FCDC 4B Checking Account (Independent Bank 3035)	\$	11.11	\$	302,994.22
FCDC 4B Investment Account (Texpool 0001)	\$	88.72	\$	86,136.34
TOTAL:	\$	99.83	\$	389,130.56

TIRZ Account				
County Tax Deposits (FNB 01276)	\$	259.79	\$	237,742.16
TOTAL:	\$	259.79	\$	237,742.16

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.

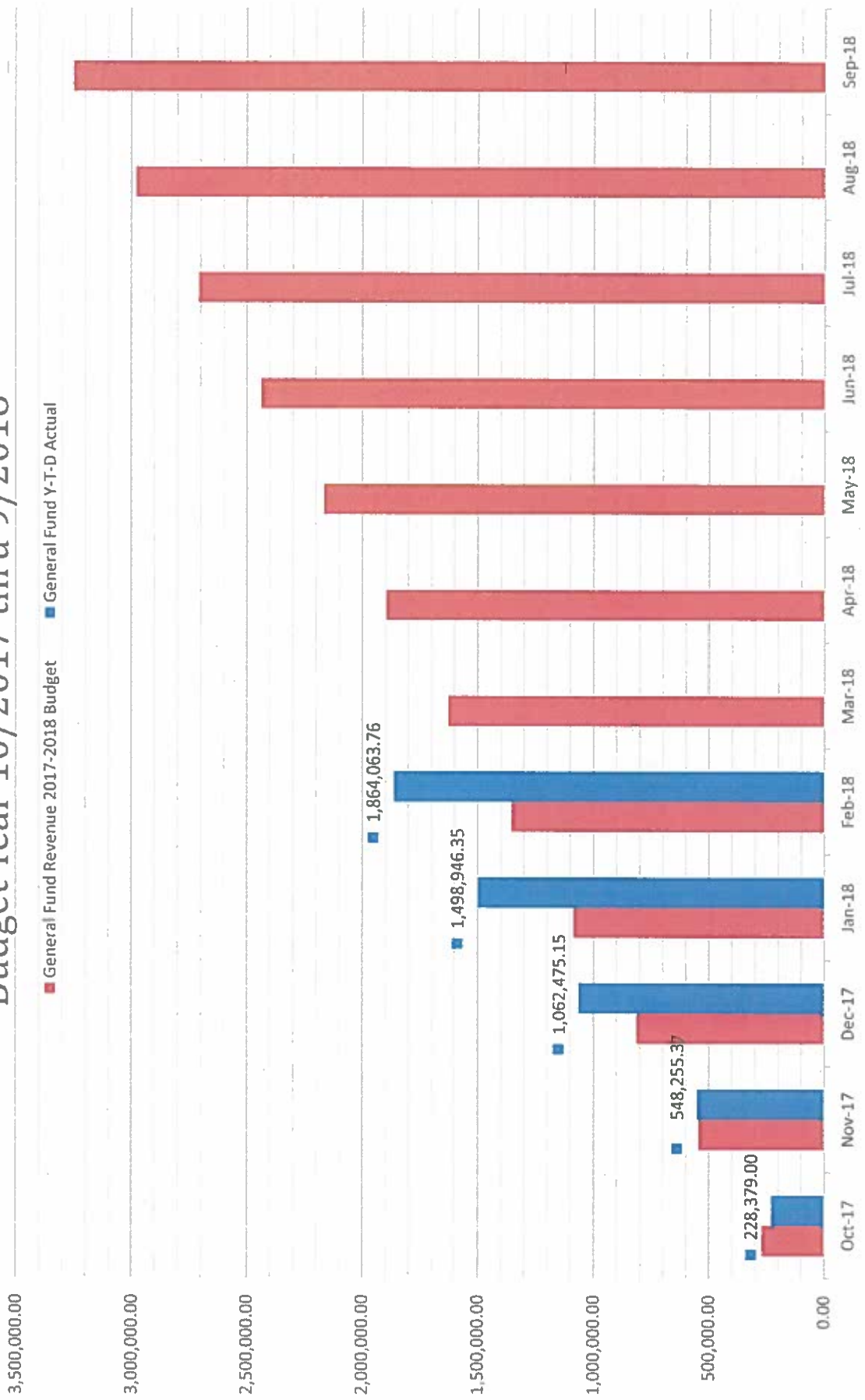
The Public Funds Investment Act (Sec.2256.008) requires the City's Investment Officer to obtain 10 hrs. of continuing education each period from a source approved by the governing body. Listed below are courses Daphne Hamlin completed to satisfy that requirement:

Daphne Hamlin
Daphne Hamlin, City Investment Officer

07-2017 NCTCOG - Public Funds Inv Act.

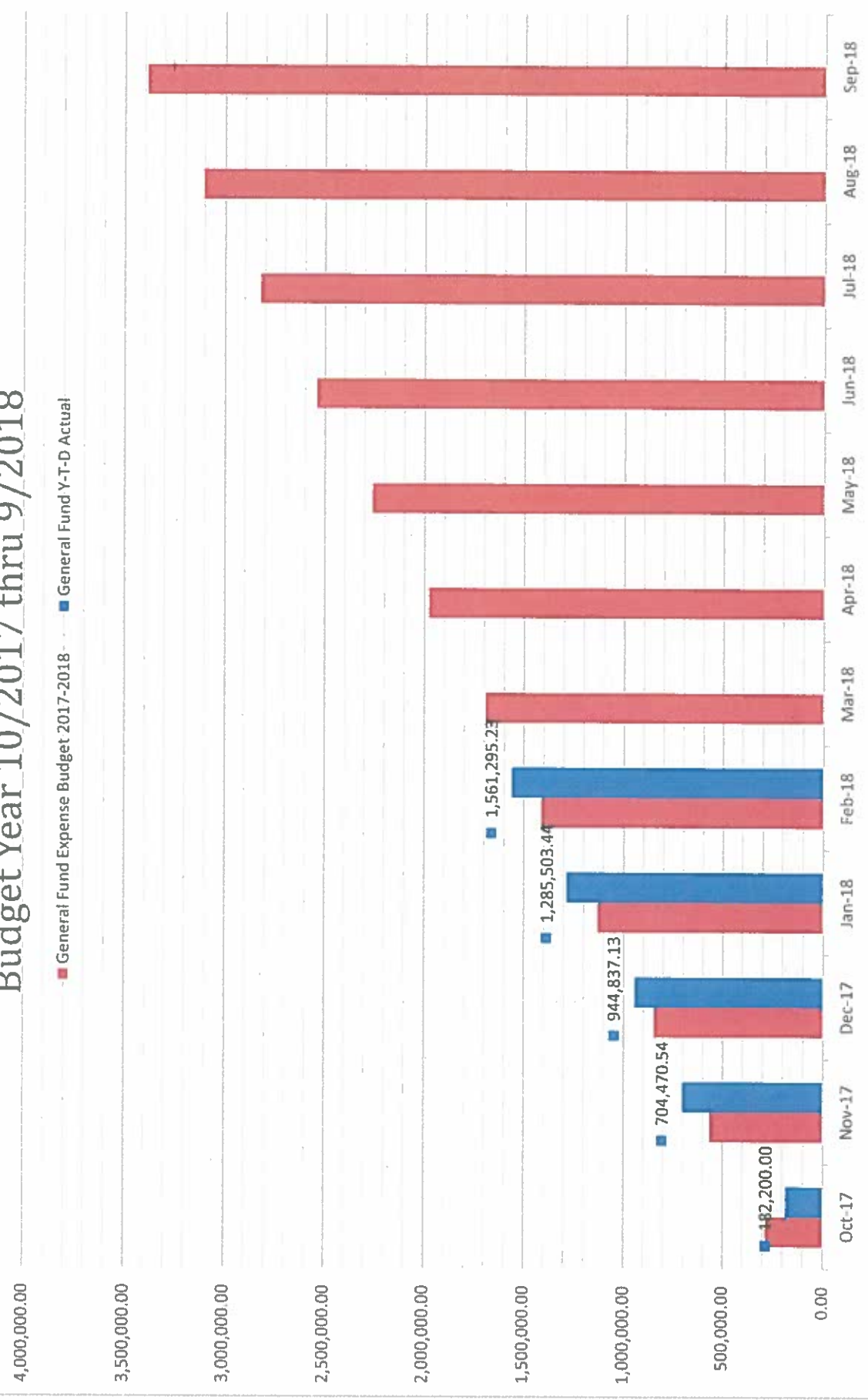
General Fund Revenue Progress Budget Year 10/2017 thru 9/2018

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



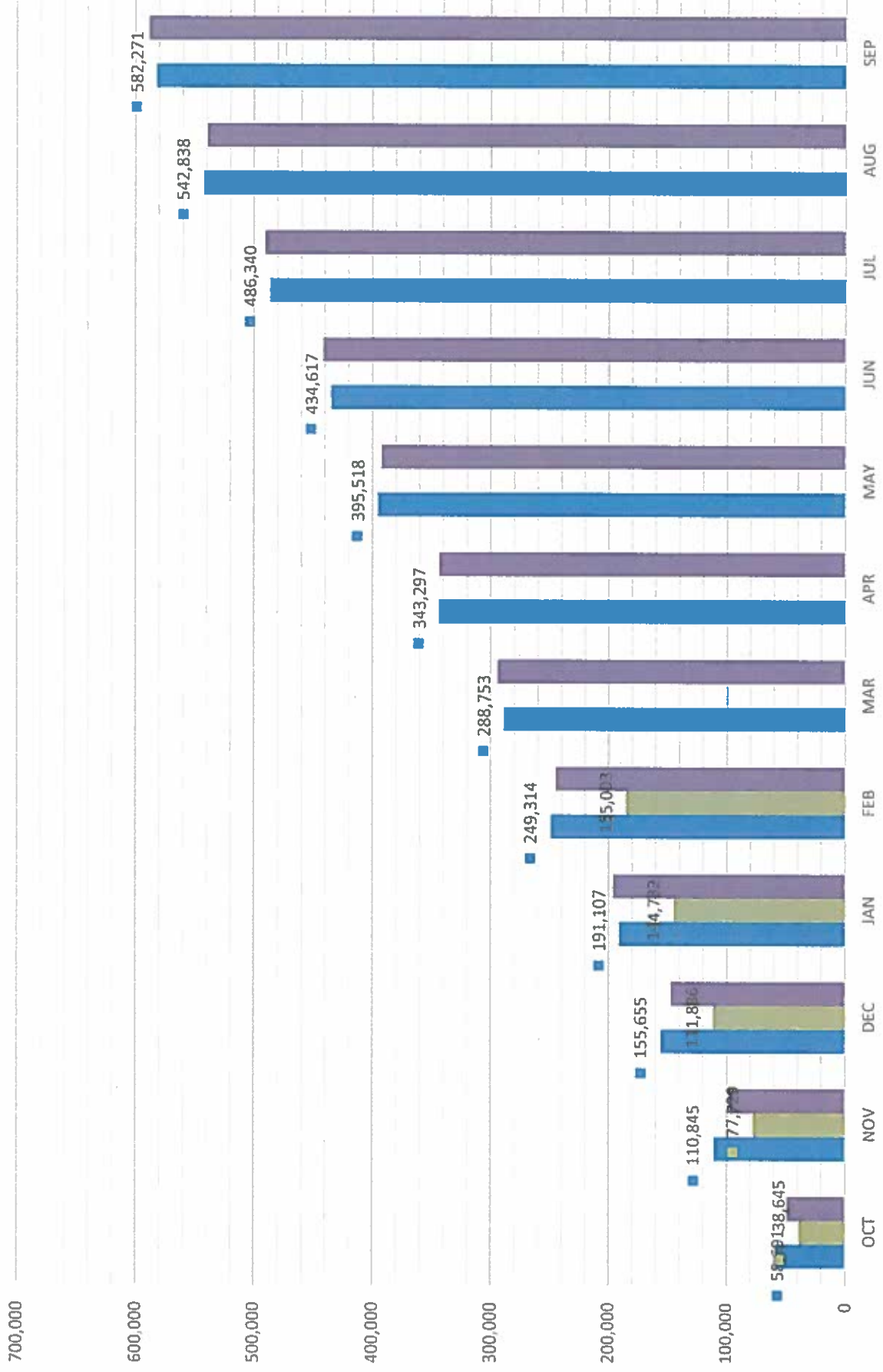
General Fund Expense Budget Year 10/2017 thru 9/2018

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

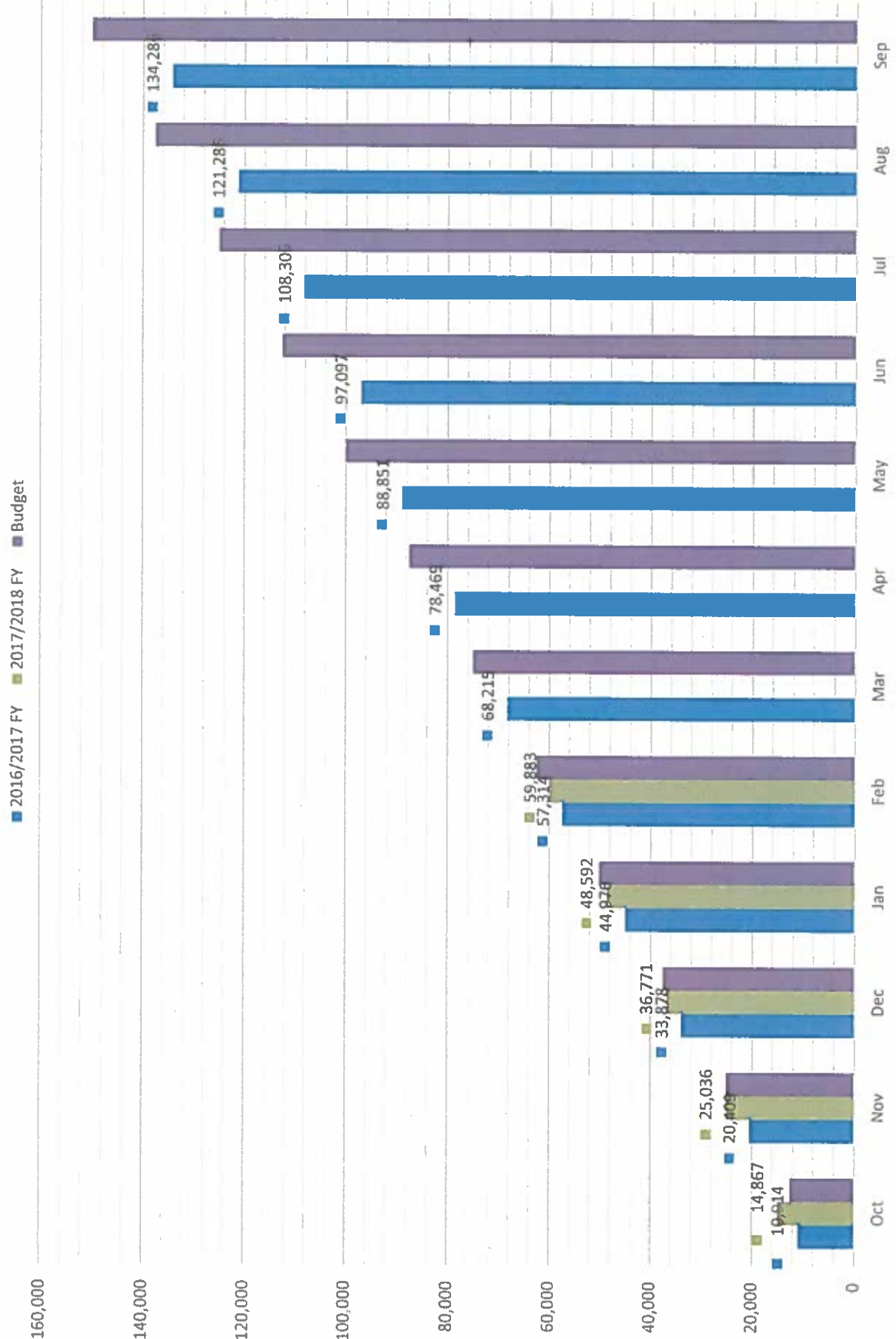


Sales Tax Chart Comparison

■ 2016/2017FY ■ 2017/2018FY ■ Budget



Municipal Court Revenue Comparison Chart



CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2018

% OF YEAR COMPLETED: 41.67

100-GENERAL FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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REVENUE SUMMARY

00-REVENUE	3,249,427	365,117.41	1,864,064.33	0.00	1,385,362.67	57.37
TOTAL REVENUES	3,249,427	365,117.41	1,864,064.33	0.00	1,385,362.67	57.37

EXPENDITURE SUMMARY

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	810.00	0.00	1,230.00	39.71
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	6,440.00	0.00	8,400.00	43.40

12-ADMINISTRATION

PERSONNEL SERVICES	275,981	21,969.80	116,401.40	0.00	159,579.60	42.18
CONTRACTS & PROF. SVCS	199,200	10,818.81	67,618.10	0.00	131,581.90	33.94
MAINTENANCE	85,573	5,796.18	33,768.40	0.00	51,804.60	39.46
UTILITIES	22,925	2,387.29	9,301.41	0.00	13,623.59	40.57
SUPPLIES	23,000	2,173.63	6,114.86	0.00	16,885.14	26.59
MISCELLANEOUS	41,000	10,425.88	22,111.21	0.00	18,888.79	53.93
CAPITAL EXPENDITURES	8,850	0.00	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	53,571.59	265,535.46	399.61	390,593.93	40.51

14-MUNICIPAL COURT

PERSONNEL SERVICES	149,407	10,979.48	64,613.02	0.00	84,793.98	43.25
CONTRACTS & PROF. SVCS	25,250	1,250.00	7,657.30	0.00	17,592.70	30.33
MAINTENANCE	12,206	510.36	6,153.82	0.00	6,052.18	50.42
UTILITIES	1,200	140.13	764.09	0.00	435.91	63.67
SUPPLIES	8,000	287.39	2,520.21	0.00	5,479.79	31.50
MISCELLANEOUS	8,500	399.11	4,964.62	0.00	3,535.38	58.41
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 14-MUNICIPAL COURT	204,563	13,566.47	86,673.06	0.00	117,889.94	42.37

15-LIBRARY

PERSONNEL SERVICES	129,303	10,598.31	56,495.89	0.00	72,807.11	43.69
CONTRACTS & PROF. SVCS	0	0.00	114.60	0.00	114.60	0.00
MAINTENANCE	33,555	1,842.91	16,225.79	0.00	17,329.21	48.36
UTILITIES	10,000	598.94	3,497.45	0.00	6,502.55	34.97
SUPPLIES	3,200	0.00	785.97	0.00	2,414.03	24.56

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2018

100-GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
MISCELLANEOUS	6,500	13.50	2,941.13	0.00	3,558.87	45.25
CAPITAL EXPENDITURES	15,000	356.20	2,961.04	1,989.88	10,049.08	33.01
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 15-LIBRARY	197,558	13,409.86	83,021.87	1,989.88	112,546.25	43.03
16-CIVIC/CENTER						
UTILITIES	16,000	10,322.56	13,641.48	0.00	2,358.52	85.26
TOTAL 16-CIVIC/CENTER	16,000	10,322.56	13,641.48	0.00	2,358.52	85.26
21-POLICE DEPT.						
PERSONNEL SERVICES	858,957	67,218.06	369,532.28	0.00	489,424.72	43.02
CONTRACTS & PROF. SVCS	73,235	71.00	33,927.50	0.00	39,307.50	46.33
MISCELLANEOUS	1,000	0.00	348.97	0.00	651.03	34.90
MAINTENANCE	72,960	4,637.22	29,168.63	3,343.70	40,447.67	44.56
UTILITIES	44,500	2,500.51	13,965.63	0.00	30,534.37	31.38
SUPPLIES	48,600	2,465.12	25,465.64	0.00	23,134.36	52.40
MISCELLANEOUS	25,000	1,976.29	18,931.15	0.00	6,068.85	75.72
CAPITAL EXPENDITURES	0	(1,186.18)	4,167.43	0.00	4,167.43	0.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 21-POLICE DEPT.	1,124,252	77,682.02	495,507.23	3,343.70	625,401.07	44.37
22-FIRE DEPT.						
PERSONNEL SERVICES	197,552	13,004.32	79,682.47	0.00	117,869.53	40.33
CONTRACTS & PROF. SVCS	39,560	9,514.95	19,669.90	0.00	19,890.10	49.72
MISCELLANEOUS	500	0.00	0.00	0.00	500.00	0.00
MAINTENANCE	33,620	647.32	11,056.49	83.52	22,479.99	33.14
UTILITIES	2,200	211.98	1,119.84	0.00	1,080.16	50.90
SUPPLIES	33,200	613.02	5,511.58	0.00	27,688.42	16.60
MISCELLANEOUS	17,000	869.00	18,316.38	0.00	1,316.38	107.74
CAPITAL EXPENDITURES	10,000	3,633.00	106,210.62	0.00	96,210.62	1,062.11
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 22-FIRE DEPT.	333,632	28,493.59	241,567.28	83.52	91,981.20	72.43
34-STREET SYSTEM						
PERSONNEL SERVICES	128,237	11,170.21	65,769.56	0.00	62,467.44	51.29
CONTRACTS & PROF. SVCS	10,300	0.00	1,489.80	0.00	8,810.20	14.46
MISCELLANEOUS	126,000	3,828.11	16,393.13	3,364.90	106,241.97	15.68
MAINTENANCE	3,500	583.04	3,363.04	0.00	136.96	96.09
UTILITIES	6,700	488.40	2,734.00	0.00	3,966.00	40.81
SUPPLIES	7,500	459.96	4,082.66	0.00	3,417.34	54.44
MISCELLANEOUS	1,500	0.00	422.80	0.00	1,077.20	28.19
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 34-STREET SYSTEM	283,737	16,529.72	94,254.99	3,364.90	186,117.11	34.41
60-PUBLIC WORKS BLDG						
PERSONNEL SERVICES	69,893	8,571.60	63,648.33	0.00	6,244.67	91.07
CONTRACTS & PROF. SVCS	13,500	0.00	5,464.44	0.00	8,035.56	40.48
MISCELLANEOUS	36,000	3,380.48	20,281.34	217.00	15,501.66	56.94
MAINTENANCE	5,000	749.45	1,844.45	0.00	3,155.55	36.89
UTILITIES	22,090	2,540.76	10,345.41	0.00	11,744.59	46.83

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2018

100-GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	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	15,242.29	101,793.84	217.00	45,222.16	69.29
39-PARKS						
PERSONNEL SERVICES	47,790	2,700.86	26,773.67	0.00	21,016.33	56.02
CONTRACTS & PROF. SVCS	71,750	0.00	8,735.00	0.00	63,015.00	12.17
MISCELLANEOUS	20,000	1,002.70	9,429.07	6,427.45	4,143.48	79.28
MAINTENANCE	16,500	1,059.50	5,170.48	0.00	11,329.52	31.34
UTILITIES	78,850	2,988.12	13,804.54	0.00	65,045.46	17.51
SUPPLIES	5,500	0.00	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	7,751.18	65,094.26	6,427.45	169,368.29	29.69
71-DEBT SERVICE						
DEBT SERVICE	167,071	39,052.51	107,766.47	0.00	59,304.53	64.50
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 71-DEBT SERVICE	167,071	39,052.51	107,766.47	0.00	59,304.53	64.50

TOTAL EXPENDITURES	3,386,305	275,791.79	1,561,295.94	15,826.06	1,809,183.00	46.57
REVENUE OVER/(UNDER) EXPENDITURES	(136,878)	89,325.62	302,768.39	(15,826.06)	(423,820.33)	209.63-

100-GENERAL FUND

% OF YEAR COMPLETED: 41.67

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	170,335.67	771,263.90	0.00 (	5,821.90)	100.76
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	2,674.10	17,167.65	0.00	832.35	95.38
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	40,270.74	185,005.67	0.00	403,509.33	31.44
100.00.5722.000 BEVERAGE TAX	2,600	0.00	1,020.64	0.00	1,579.36	39.26
100.00.5730.000 FRANCHISE FEES - GARBAGE	38,500	2,723.75	13,571.53	0.00	24,928.47	35.25
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	24,300.00	0.00	39,420.00	38.14
100.00.5733.000 ELEC. FUND FRANCHISE FEE	6,500	359.92	5,323.65	0.00	1,176.35	81.90
100.00.5734.000 FRANCHISE FEES - TELE.	4,500	4,391.24	5,277.64	0.00 (	777.64)	117.28
100.00.5735.000 FRANCHISE FEES - CABLE	13,000	0.00	0.00	0.00	13,000.00	0.00
100.00.5736.000 FRANCHISE FEES - OTHER	0	0.00	0.00	0.00	0.00	0.00
100.00.5741.000 PERMITS & INSPECTIONS	45,000	1,975.00	9,949.10	0.00	35,050.90	22.11
100.00.5741.001 ALCOHOL BEVERAGE PERMIT	0	157.50	157.50	0.00 (	157.50)	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	0.00	0.00	0.00	0.00	0.00
100.00.5744.000 PENALTIES	150,000	0.00	30.00	0.00	70.00	30.00
100.00.5745.000 CNTY FIRE RUNS	106,287	11,290.90	59,884.20	0.00	90,115.80	39.92
100.00.5746.000 UNION SHED RENTAL	1,000	0.00	51,215.53	0.00	55,071.47	48.19
100.00.5747.000 COUNTY LIBRARY FUND	15,960	0.00	0.00	0.00	1,000.00	0.00
100.00.5748.000 MICRO CHIP PROGRAM	0	0.00	0.00	0.00	15,960.00	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	0.00	108.75)	0.00	108.75	0.00
100.00.5754.000 GRANT PROCEEDS	0	71.59)	0.00	0.00	0.00	0.00
100.00.5758.000 T-MOBILE LEASE	16,747	1,395.64	5,582.56	0.00	11,164.44	33.33
100.00.5759.000 GAMING MACHINE LICENSE	0	600.00	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	4,500	1,183.37	5,580.29	0.00 (	1,080.29)	124.01
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	0.00	5,395.64	0.00	6,604.36	44.96
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	1,116.61	5,704.78	0.00	1,495.22	79.23
100.00.5769.000 OTHER INCOME	25,000	563.25	3,090.79	0.00	21,909.21	12.36
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	0.00	0.00	0.00	0.00
100.00.5772.000 PUBLIC WORKS REVENUE	0	0.00	1,563.70	0.00 (	1,563.70)	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	25.00	75.00	0.00	425.00	15.00
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: FEBRUARY 28TH, 2018

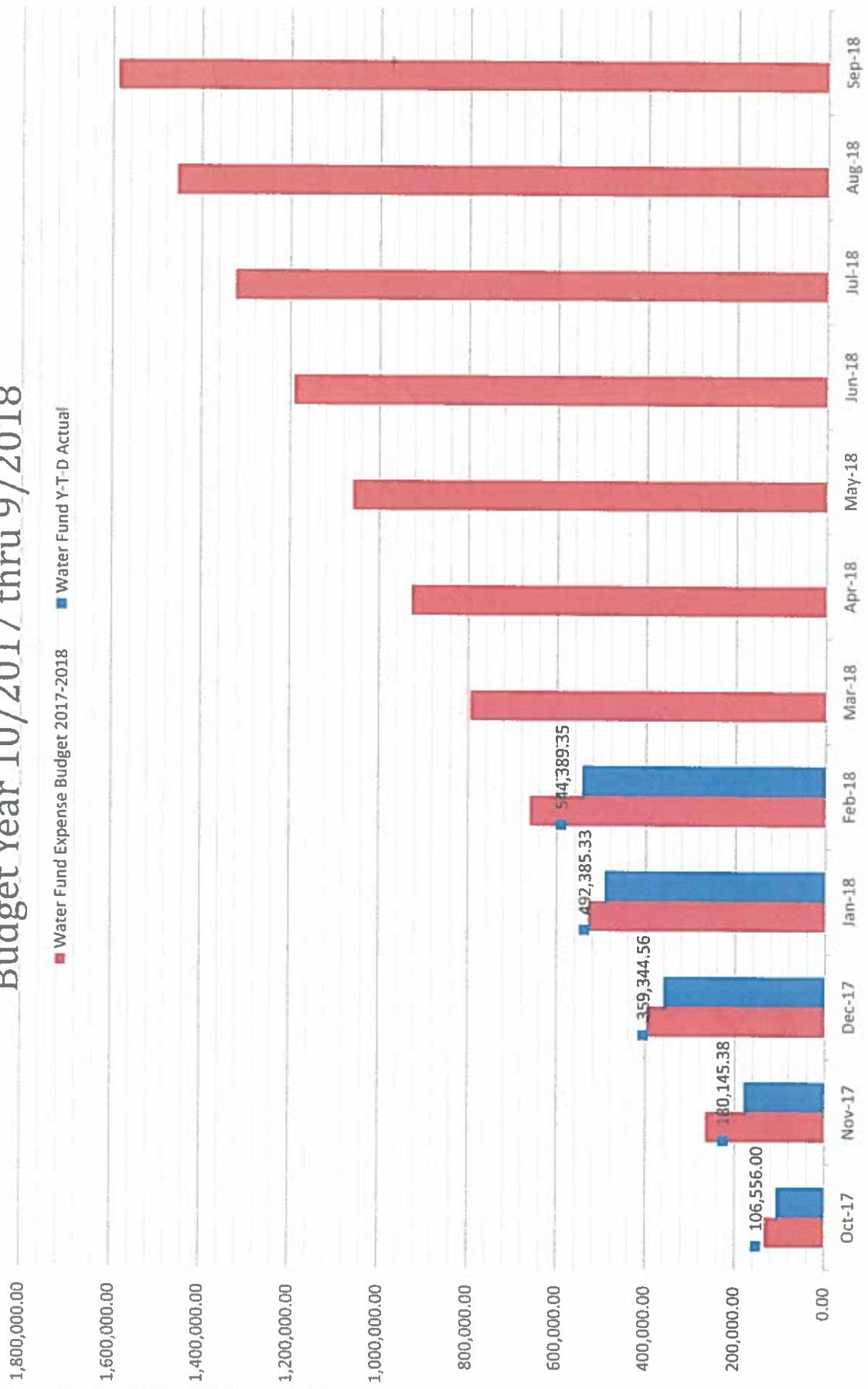
100-GENERAL FUND

% OF YEAR COMPLETED: 41.67

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 EOY 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	8,629.10	0.00	12,080.90	41.67
100.00.5793.000 RENT RECEIVED	3,600	300.00	1,500.00	0.00	2,100.00	41.67
100.00.5794.000 CIVIC RENT	5,500	550.00	1,232.50	0.00	4,267.50	22.41
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 MARKETTING	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	60,985.45	0.00	60,985.45	0.00
100.00.5991.000 TRANSFERS IN-OTHER FUNDS	1,424,286	118,690.49	593,452.45	0.00	830,833.55	41.67
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	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	365,117.41	1,864,064.33	0.00	1,385,362.67	57.37

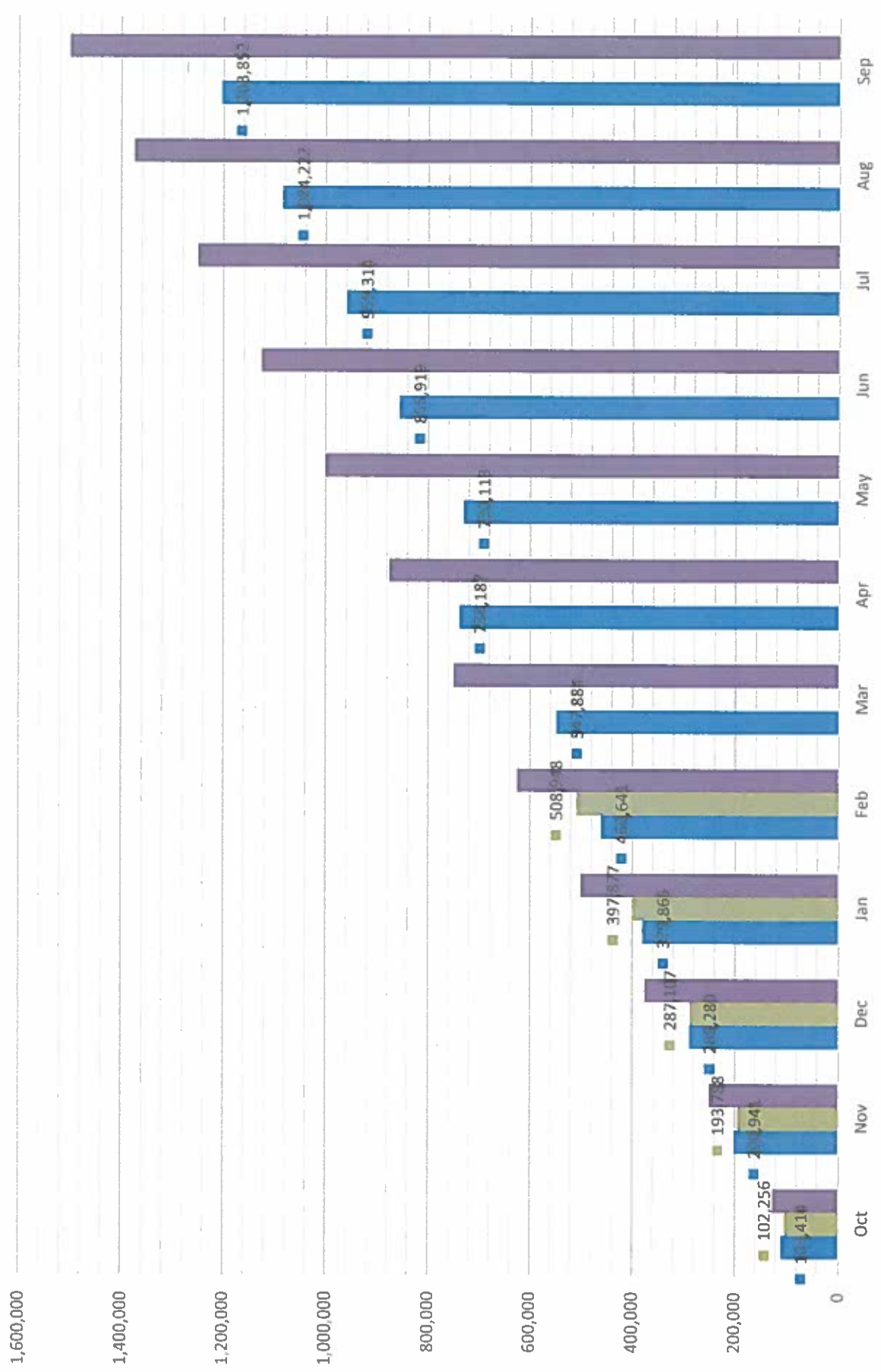
TOTAL REVENUE	3,249,427	365,117.41	1,864,064.33	0.00	1,385,362.67	57.37
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Water Fund Expense Budget Year 10/2017 thru 9/2018



Water Revenue Comparison Chart

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



CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2018

700-WATER FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	1,500,286	111,071.21	508,948.02	0.00	991,337.98	33.92
TOTAL REVENUES	1,500,286	111,071.21	508,948.02	0.00	991,337.98	33.92
<u>EXPENDITURE SUMMARY</u>						
00-TRANSFER OUT	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	5,955.42	34,835.22	0.00	36,625.78	48.75
CONTRACTS & PROF. SVCS	700	0.00	0.00	0.00	700.00	0.00
MAINTENANCE	24,420	1,806.85	15,460.85	0.00	8,959.15	63.31
UTILITIES	6,350	463.58	1,785.80	0.00	4,564.20	28.12
SUPPLIES	1,000	12.99	1,012.89	0.00	12.89	101.29
MISCELLANEOUS	10,500	220.24	2,192.44	0.00	8,307.56	20.88
TOTAL 12-ADMINISTRATION	114,431	8,459.08	55,287.20	0.00	59,143.80	48.31
<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	15,246.87	89,468.35	0.00	169,938.65	34.49
CONTRACTS & PROF. SVCS	94,655	9,867.96	46,001.65	1.00	48,652.35	48.60
MISCELLANEOUS	162,000	4,326.51	15,559.05	399.00	146,041.95	9.85
MAINTENANCE	5,500	1,246.51	3,568.01	0.00	1,931.99	64.87
UTILITIES	27,750	2,208.92	11,658.96	0.00	16,091.04	42.01
SUPPLIES	788,198	482.13	263,936.83	0.00	524,261.17	33.49
MISCELLANEOUS	14,000	9.87	8,112.04	0.00	5,887.96	57.94
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS	121,874	10,156.17	50,780.85	0.00	71,093.15	41.67
TOTAL 35-WATER DEPT.	1,473,384	43,544.94	489,085.74	400.00	983,898.26	33.22
TOTAL EXPENDITURES	1,587,815	52,004.02	544,390.00	400.00	1,043,025.00	34.31
REVENUE OVER/(UNDER) EXPENDITURES	(87,529)	59,067.19	(35,441.98)	400.00	(51,687.02)	40.95

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2018

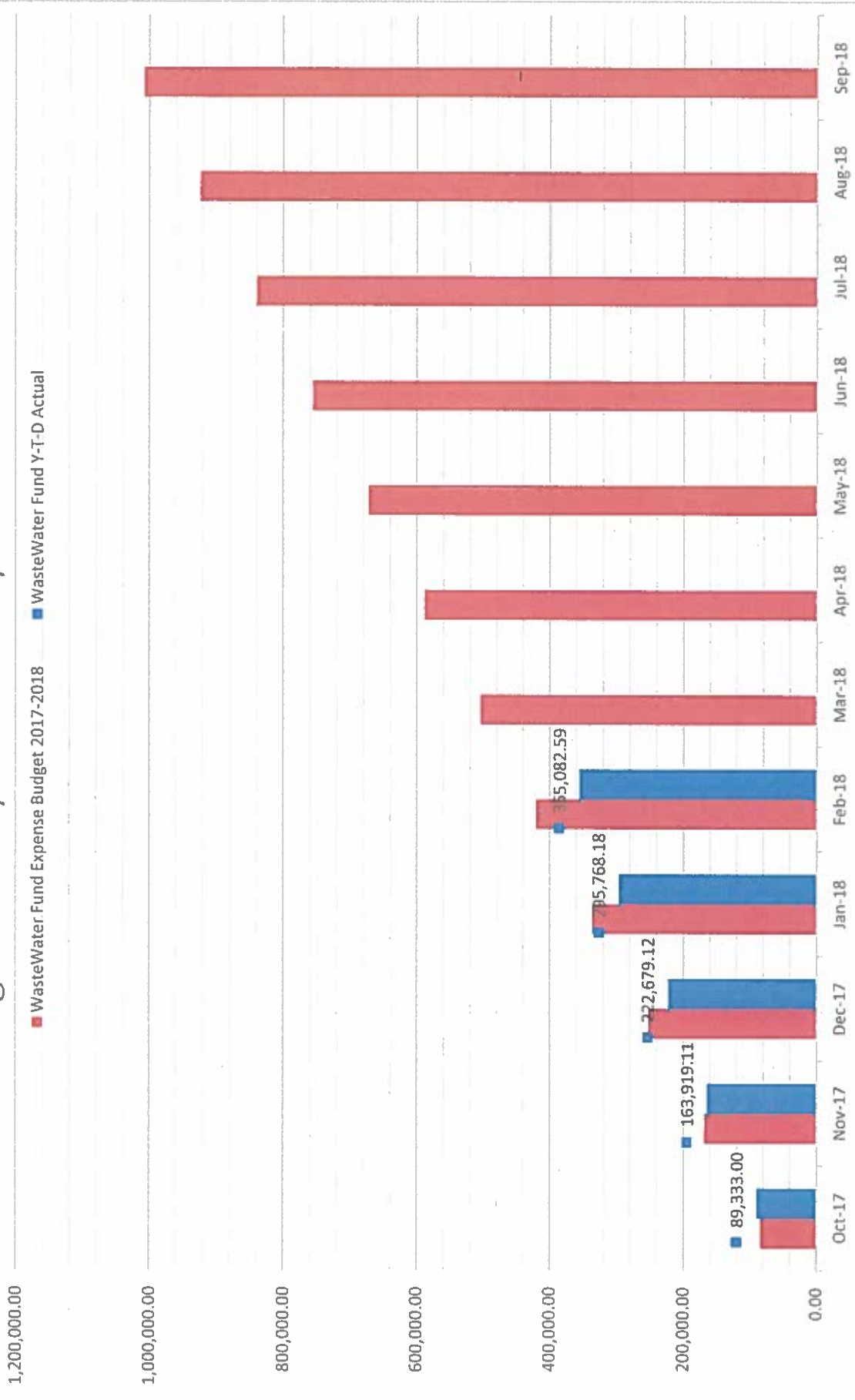
700-WATER FUND

% OF YEAR COMPLETED: 41.67

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	627.50	2,242.50	0.00	2,257.50	49.83
700.00.5743.000 CONNECT FEE	15,000	729.15	3,682.15	0.00	11,317.85	24.55
700.00.5744.000 PENALTIES	145,000	13,132.51	70,249.80	0.00	74,750.20	48.45
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	84,086.91	416,922.81	0.00	711,578.19	36.94
700.00.5751.000 CITY WATER SALES	1,200	1,800.00	2,400.00	0.00	1,200.00	200.00
700.00.5753.000 WATER TAP FEES	4,030	739.61	3,495.23	0.00	534.77	86.73
700.00.5762.000 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
700.00.5767.000 OTHER REVENUE	0	9,955.53	9,955.53	0.00	9,955.53	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	111,071.21	508,948.02	0.00	991,337.98	33.92
TOTAL 00-REVENUE						

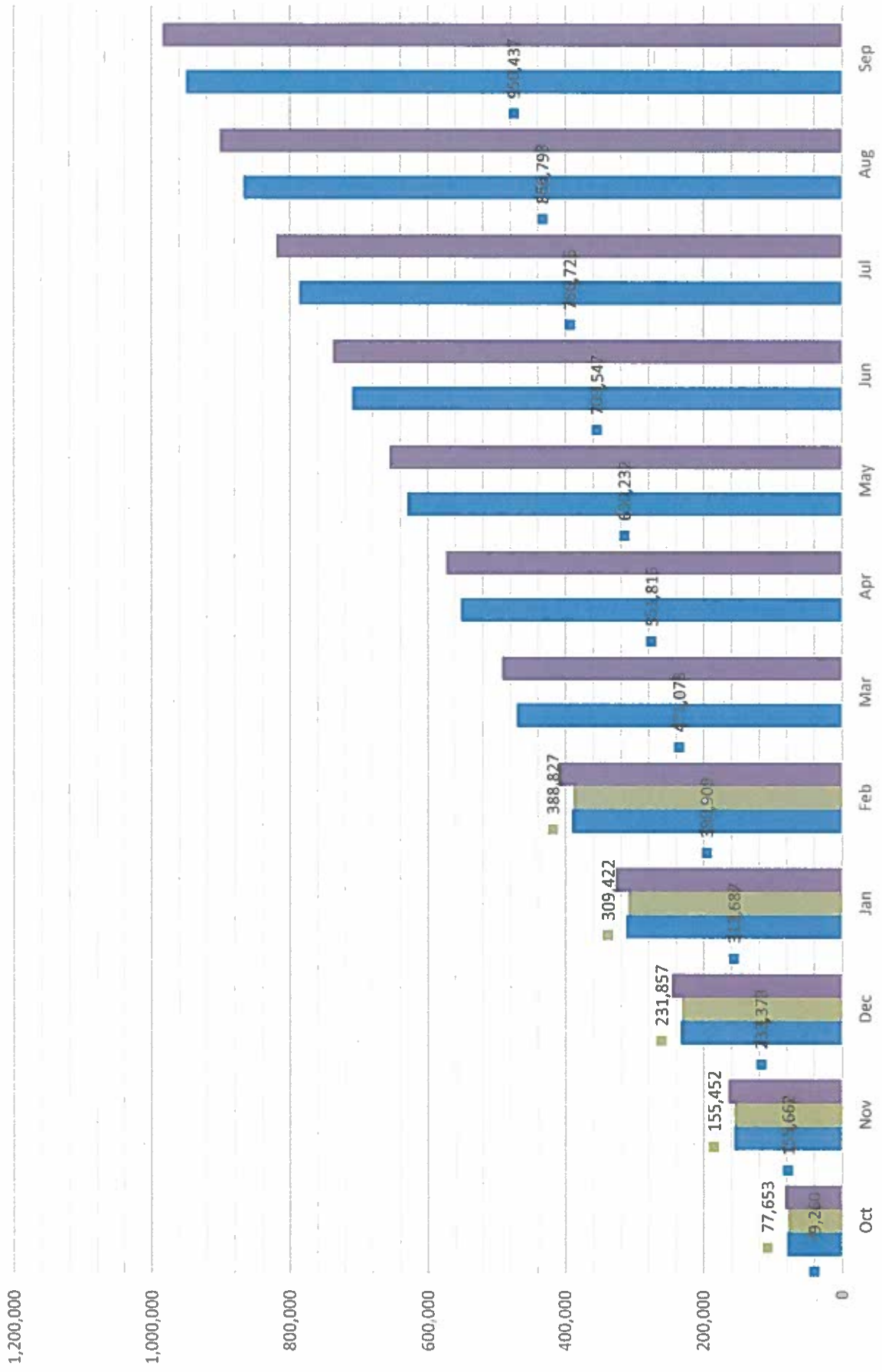
TOTAL REVENUE	1,500,286	111,071.21	508,948.02	0.00	991,337.98	33.92
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Wastewater Fund Expense Budget Year 10/2017 thru 9/2018



City Sewer Sales Comparison Chart

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



CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2018

% OF YEAR COMPLETED: 41.67

705-WASTEWATER
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	1,007,938	82,254.28	398,975.28	0.00	608,962.72	39.58
TOTAL REVENUES	1,007,938	82,254.28	398,975.28	0.00	608,962.72	39.58
<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
12-ADMINISTRATION	70,483	1,388.59	10,314.40	0.00	60,168.60	14.63
PERSONNEL SERVICES	70,483	1,388.59	10,314.40	0.00	60,168.60	14.63
TOTAL 12-ADMINISTRATION	70,483	1,388.59	10,314.40	0.00	60,168.60	14.63
36-WASTEWATER SYSTEM	86,529	4,444.93	34,517.28	0.00	52,011.72	39.89
PERSONNEL SERVICES	25,204	463.58	5,553.84	0.00	19,650.16	22.04
CONTRACTS & PROF. SVCS	74,000	215.00	12,881.24	343.00	60,775.76	17.87
MISCELLANEOUS	424,340	30,081.39	176,650.16	1.00	247,688.84	41.63
MAINTENANCE	13,375	1,195.95	4,659.06	0.00	8,715.94	34.83
UTILITIES	5,500	459.97	3,357.66	0.00	2,142.34	61.05
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	105,325.00	0.00	147,455.00	41.67
TRANSFERS	937,455	57,925.82	344,768.99	344.00	592,342.01	36.81
TOTAL 36-WASTEWATER SYSTEM	937,455	57,925.82	344,768.99	344.00	592,342.01	36.81
TOTAL EXPENDITURES	1,007,938	59,314.41	355,083.39	344.00	652,510.61	35.26
REVENUE OVER/(UNDER) EXPENDITURES	0	22,939.87	43,891.89	344.00	43,547.89	0.00

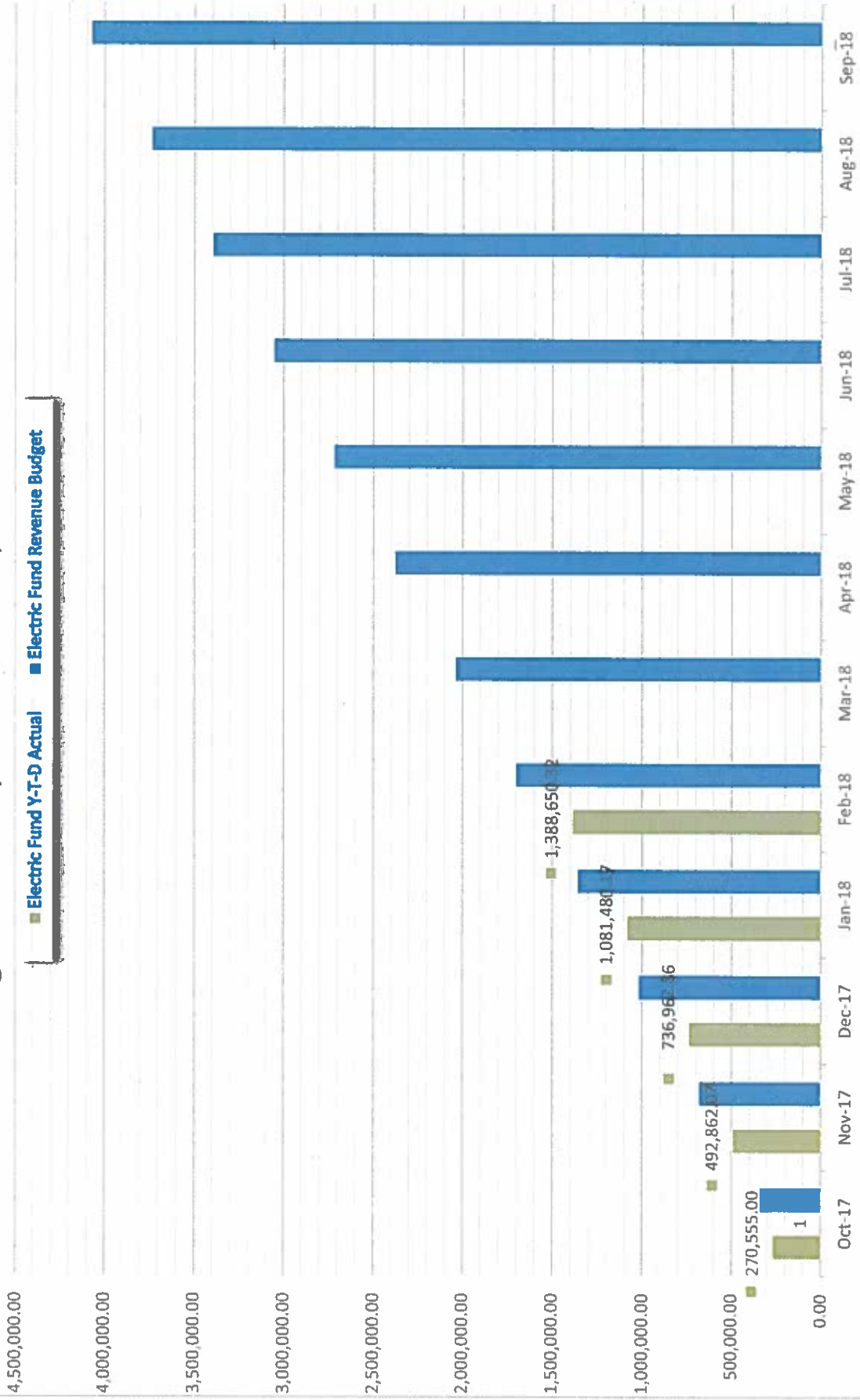
CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2018

705-WASTEWATER

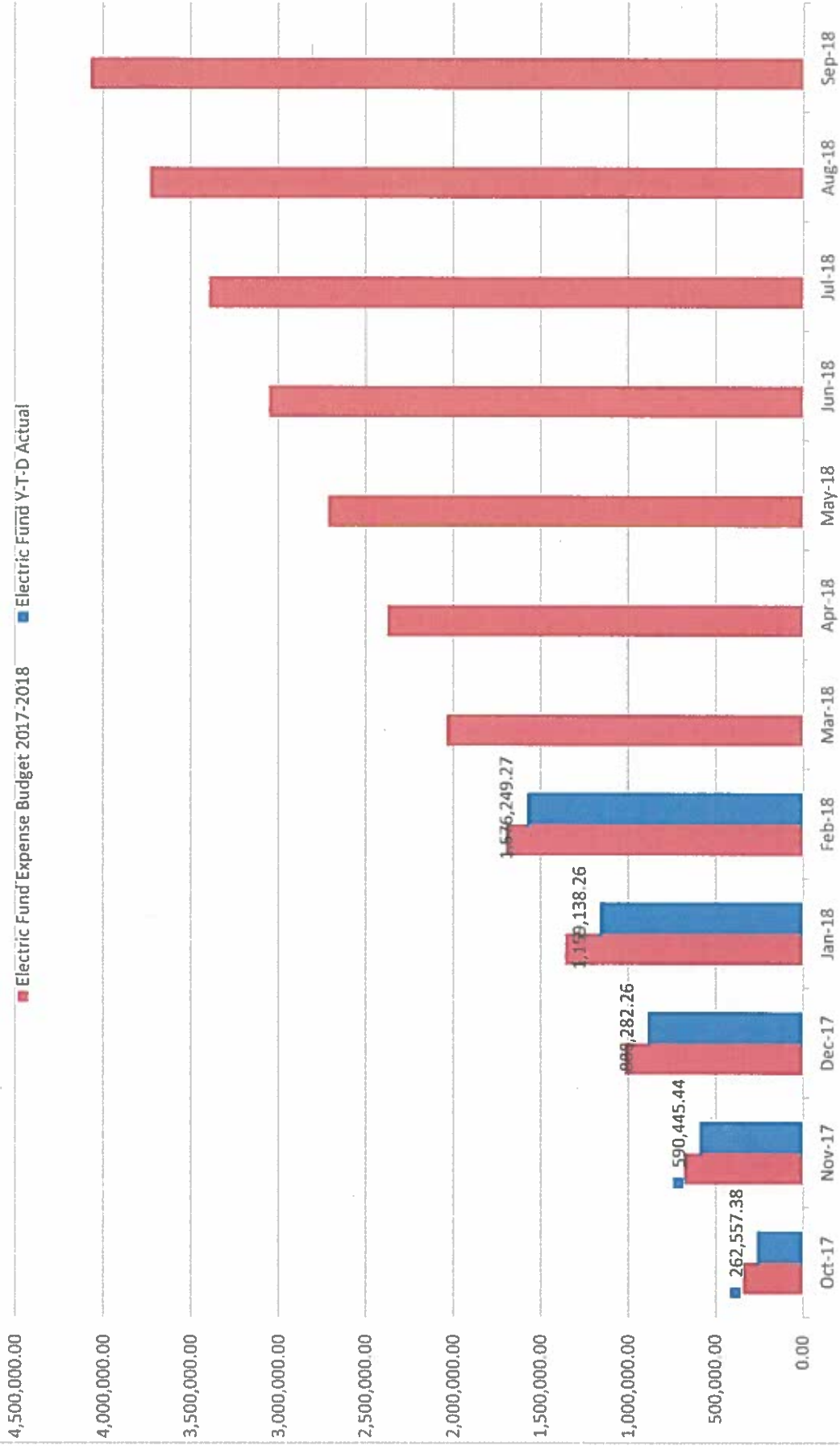
% OF YEAR COMPLETED: 41.67

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	79,405.28	388,829.91	0.00	594,908.09	39.53
705.00.5743.000 FEES	0	0.00	0.00	0.00	0.00	0.00
705.00.5744.000 PENALTIES	15,000	862.03	4,632.19	0.00	10,367.81	30.88
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	1,200.00	1,800.00	0.00	600.00	150.00
705.00.5762.000 INTEREST EARNED	3,500	786.97	3,713.18	0.00	213.18	106.09
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	82,254.28	398,975.28	0.00	608,962.72	39.58
TOTAL REVENUE	1,007,938	82,254.28	398,975.28	0.00	608,962.72	39.58

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



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



CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2018

715-ELECTRIC FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	4,071,984	307,170.15	1,388,652.28	0.00	2,683,331.72	34.10
TOTAL REVENUES	4,071,984	307,170.15	1,388,652.28	0.00	2,683,331.72	34.10
<u>EXPENDITURE SUMMARY</u>						
12-ADMINISTRATION						
PERSONNEL SERVICES	41,668	4,579.98	27,347.94	0.00	14,320.06	65.63
TOTAL 12-ADMINISTRATION	41,668	4,579.98	27,347.94	0.00	14,320.06	65.63
37-ELECTRIC DEPT.						
PERSONNEL SERVICES	457,434	37,935.07	204,613.65	0.00	252,820.35	44.73
CONTRACTS & PROF. SVCS	89,600	5,597.81	19,511.61	0.00	70,088.39	21.78
MISCELLANEOUS	173,000	10,900.42	59,834.22	18,456.61	94,709.17	45.25
MAINTENANCE	19,132	2,670.33	6,700.95	0.00	12,431.05	35.02
UTILITIES	13,750	924.15	4,176.30	0.00	9,573.70	30.37
SUPPLIES	2,033,382	148,313.21	685,680.12	0.00	1,347,701.88	33.72
MISCELLANEOUS	26,455	794.38	3,940.10	0.00	22,514.90	14.89
DEBT SERVICE	128,357	127,128.50	127,578.50	0.00	778.50	99.39
CAPITAL EXPENDITURES	150,000	0.00	45,530.59	63,522.92	40,946.49	72.70
TRANSFERS	939,206	78,267.16	391,335.80	0.00	547,870.20	41.67
TOTAL 37-ELECTRIC DEPT.	4,030,316	412,531.03	1,548,901.84	81,979.53	2,399,434.63	40.47
TOTAL EXPENDITURES	4,071,984	417,111.01	1,576,249.78	81,979.53	2,413,754.69	40.72
REVENUE OVER/(UNDER) EXPENDITURES	0	(109,940.86)	(187,597.50)	(81,979.53)	269,577.03	0.00

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2018

715-ELECTRIC FUND

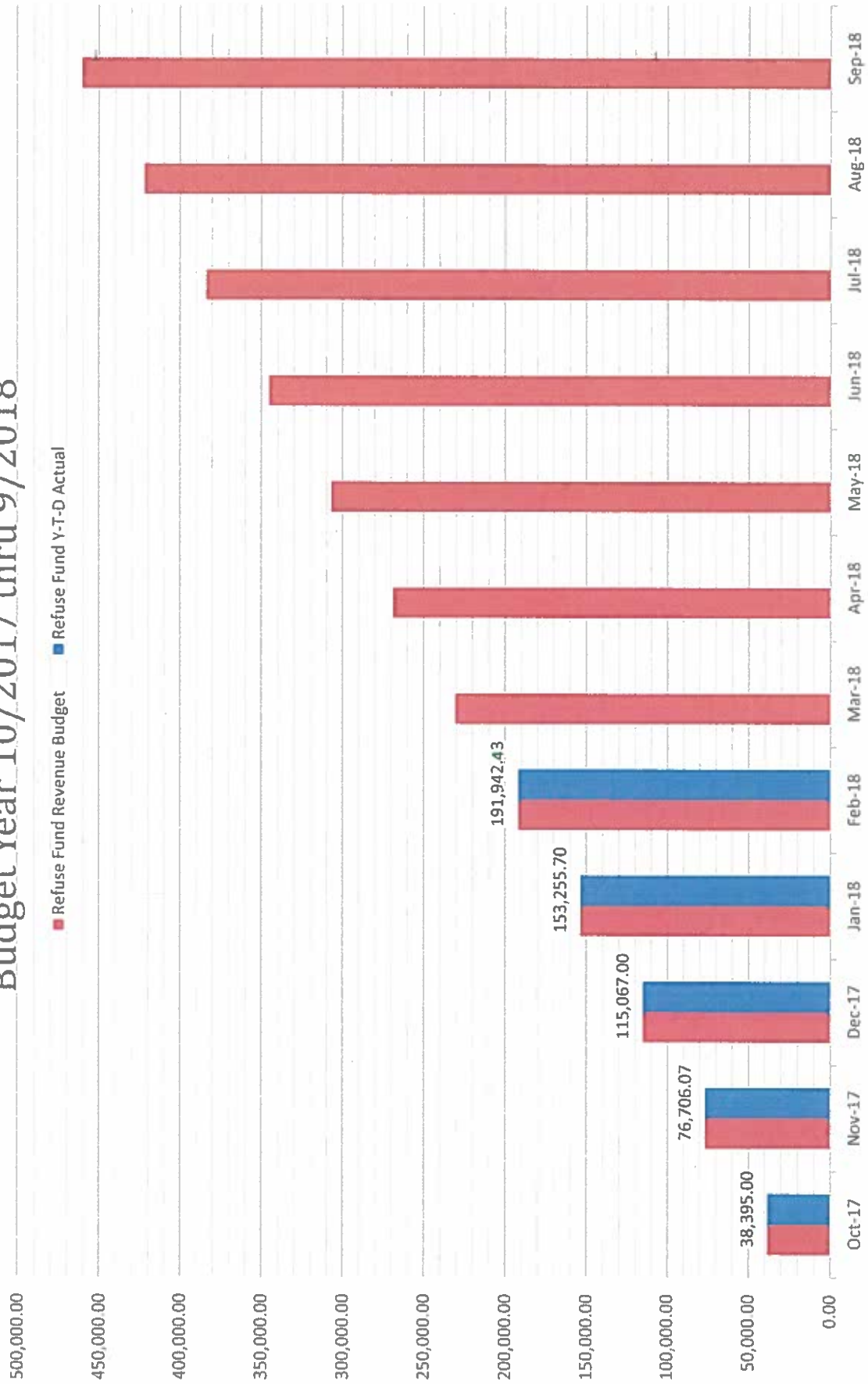
% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
715.00.5743.000 FEES	7,000	447.50	2,392.50	0.00	4,607.50	34.18
715.00.5744.000 PENALTIES	50,000	3,585.57	14,749.56	0.00	35,250.44	29.50
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	282,422.24	1,244,667.07	0.00	2,252,817.93	35.59
715.00.5755.000 SURCHARGE	150,000	12,584.16	54,610.87	0.00	95,389.13	36.41
715.00.5757.000 PCA (POWER COST ADJ)	364,799	7,618.06	69,813.34	0.00	294,985.66	19.14
715.00.5762.000 INTEREST	2,700	512.62	2,418.94	0.00	281.06	89.59
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	307,170.15	1,388,652.28	0.00	2,683,331.72	34.10

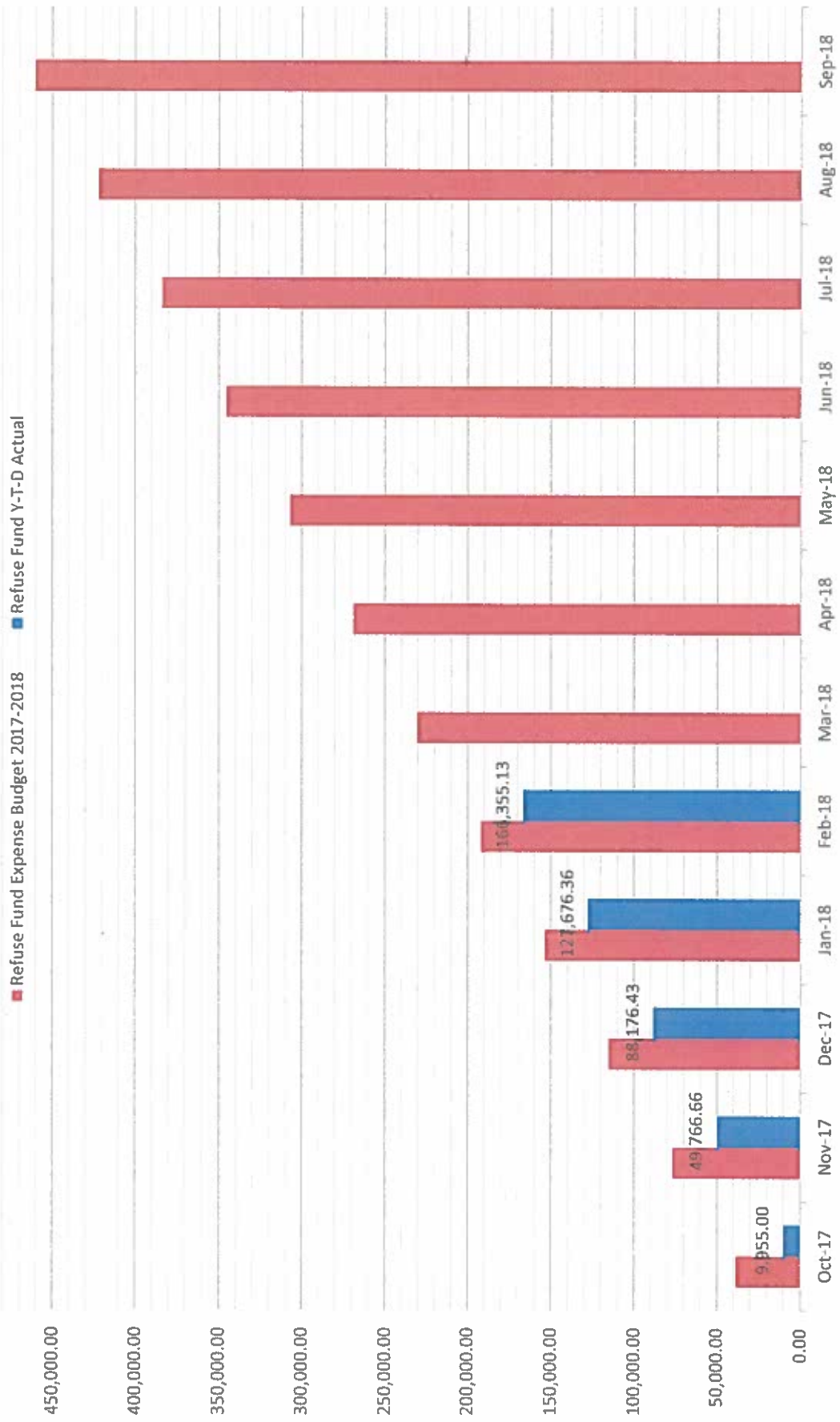
TOTAL REVENUE	4,071,984	307,170.15	1,388,652.28	0.00	2,683,331.72	34.10
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Refuse Fund Revenue Progress Budget Year 10/2017 thru 9/2018

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



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



CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2018

720-REFUSE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	460,499	38,686.73	191,942.43	0.00	268,556.57	41.68
TOTAL REVENUES	460,499	38,686.73	191,942.43	0.00	268,556.57	41.68
<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	29,276.61	119,344.40	0.00	228,328.60	34.33
MISCELLANEOUS	110,426	9,202.16	46,010.80	0.00	64,415.20	41.67
MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
UTILITIES	2,400	200.00	1,000.00	0.00	1,400.00	41.67
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	38,678.77	166,355.20	0.00	294,143.80	36.12
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	38,678.77	166,355.20	0.00	294,143.80	36.12
REVENUE OVER/(UNDER) EXPENDITURES	0	7.96	25,587.23	0.00 (	25,587.23)	0.00

CITY OF FARMERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2018

720-REFUSE FUND

% OF YEAR COMPLETED: 41.67

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	387.42	1,966.83	0.00	5,533.17	26.22
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	16,028.10	80,181.28	0.00	112,202.72	41.68
720.00.5752.000 COMMERCIAL TRASH COLLECT	173,011	15,029.82	73,565.20	0.00	99,445.80	42.52
720.00.5755.000 RECYCLE	81,018	6,715.89	33,598.62	0.00	47,419.38	41.47
720.00.5755.001 RECYCLE FRANCHISE FEE	0	525.50	2,630.50	0.00	2,630.50	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	38,686.73	191,942.43	0.00	268,556.57	41.68
TOTAL REVENUE	460,499	38,686.73	191,942.43	0.00	268,556.57	41.68