

## MEMO

To: Benjamin White, City Manager  
From: Daphne Hamlin, City Accountant  
Date: February 1, 2018  
Subject: December 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 December, 3/12 months or 25% of the fiscal year has passed. For revenues and expenditures occurring evenly throughout the year, we expect to have used or collected close the 25% level, and to have 75% 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 32.70% collected and total expenses are 28.18%.

Ad Valorem collections currently received is 45.61%. Delinquent Ad Valorem received is 68.51% Majority of Ad Valorem will be collected in the month of December and January 2018.

Permits & Inspections total collected 16.927%

Sales Tax current collection rate of 19.01%. Currently not meeting projections will continue to monitor

Municipal Court Revenues current collection rate of 24.51%.

Interest Earned is slowly on the rebound, still exceeding expectations, current collection rate 71.10%

### Refuse Fund

Total revenues are 24.99% and total expenses are 19.15%.

### Water & Wastewater Fund

Total revenues for the Water Fund are 19.11% Water expenses in Administration are 30.13%. Water Department overall expenditures are 22.69%

Total revenues for the Wastewater Fund are 23.56% Wastewater expenses are 22.13%.

### Electric Fund

Total revenues are 18.10%; the expenses are at 22.01%, includes transfers to general fund.

### Cash Summary

The cash summary is attached.

**SUMMARY OF CASH BALANCES DECEMBER 2017**

| ACCOUNT: FNB (0815)                                       | Interest Earned    | Restricted             | Assigned               | Account Balance        |
|---|--------------------|------------------------|------------------------|------------------------|
| <b>Clearing Accounts</b>                                  |                    |                        |                        |                        |
| General Fund  |                    |                        | \$ 127,580.70          |                        |
| Permit Fund   |                    |                        | \$ (37,712.70)         |                        |
| Refuse Fund   |                    |                        | \$ 32,314.14           |                        |
| Water Fund  |                    |                        | \$ (580,403.17)        |                        |
| Wastewater Fund   |                    |                        | \$ 626,980.94          |                        |
| Electric Fund   |                    |                        | \$ (534,318.65)        |                        |
| CC Child Safety   |                    | \$ 23,064.44           |                        |                        |
| 2012 Bond   |                    | \$ 176,626.51          |                        |                        |
| Waterwaste Bond Fund                                      |                    | \$ (78,594.09)         |                        |                        |
| Law Enf Training  |                    | \$ 671.73              |                        |                        |
| Disbursement Fund   |                    | \$ 692.65              |                        |                        |
| Library Donation Fund                                     |                    | \$ 2,587.80            |                        |                        |
| Court Tech/Sec  |                    | \$ 10,193.43           |                        |                        |
| Civic Ctr/Library Repair                                  |                    | \$ (10,670.00)         |                        |                        |
| JW Spain Grant  |                    | \$ 47,879.48           |                        |                        |
| Grants  |                    | \$ 950.51              |                        |                        |
| CC Bond Farmersville Parkway                              |                    | \$ 180,000.86          |                        |                        |
| CC Bond Floyd   |                    | \$ (49,667.75)         |                        |                        |
| Equipment Replacement                                     |                    | \$ 5,322.29            |                        |                        |
| Interest Earned   | \$ 222.10          |                        |                        |                        |
| <b>TOTAL:</b>   | <b>\$ 222.10</b>   | <b>\$ 309,057.86</b>   | <b>\$ (365,558.74)</b> | <b>\$ (56,500.88)</b>  |
| <b>Debt Service Accounts</b>                              |                    |                        |                        |                        |
| County Tax Deposit (FNB 0807)(Debt Service)               | \$ 311.40          | \$ 463,812.19          |                        |                        |
| Debt Service Reserve (Texpool 0014 ) (2 months rsv )      | \$ 108.95          | \$ 109,154.56          |                        |                        |
| <b>TOTAL:</b>   | <b>\$ 420.35</b>   | <b>\$ 572,966.75</b>   |                        | <b>\$ 572,966.75</b>   |
| <b>Appropriated Surplus Investment Accounts</b>           |                    |                        |                        |                        |
| Customer meter deposits (Texpool 0008)                    | \$ 108.77          | \$ 108,943.38          |                        |                        |
| Camden Park Escrow Account(Texstar 1130)                  | \$ 443.52          | \$ 444,427.68          |                        |                        |
| 2012 G/O Bond, streets, water, wastewater (Texstar 0120 ) | \$ 1,099.56        | \$ 1,101,780.92        |                        |                        |
| <b>TOTAL:</b>   | <b>\$ 1,651.85</b> | <b>\$ 1,655,151.98</b> | <b>\$ -</b>            | <b>\$ 1,655,151.98</b> |
| <b>Unassigned Surplus Investment Accounts</b>             |                    |                        |                        |                        |
| Gen Fund Acct. (Texpool 0004)( Reso. 90 Day Reserve)      | \$ 866.01          | \$ 866,700.00          |                        |                        |
| Water/WW Fund (Texpool 0003)(Operating 90 day)            | \$ 598.40          | \$ 599,519.60          |                        |                        |
| Water/WW Fund (Texpool 00017)(Capital)                    | \$ 761.19          | \$ 762,598.64          |                        |                        |
| Elec. Fund (Texpool 0005) (Operating)                     | \$ 49.96           | \$ 50,000.00           |                        |                        |
| Elec. Fund (Texpool 0016)(Capital)                        | \$ 323.69          | \$ 324,324.70          |                        |                        |
| Elec. Surcharge (Texpool 0015)                            | \$ 122.21          | \$ 122,434.44          |                        |                        |
| Money Market Acct. (FNB 092)                              | \$ 9.36            |                        | \$ 73,481.43           |                        |
| <b>TOTAL:</b>   | <b>\$ 2,730.82</b> | <b>\$ 2,725,577.38</b> | <b>\$ 73,481.43</b>    | <b>\$ 2,799,058.81</b> |
| <b>Contractor Managed Accounts Nonspendable</b>           |                    |                        |                        |                        |
| NTMWD Sewer Plant Maint. Fund                             |                    | \$ 18,100.17           |                        |                        |
| <b>TOTAL APPROPRIATED SURPLUS</b>                         |                    | <b>\$ 18,100.17</b>    | <b>\$ -</b>            | <b>\$ 18,100.17</b>    |
| <b>TOTAL CASH &amp; INVESTMENT ACCOUNTS</b>               |                    | <b>\$ 5,280,854.14</b> | <b>\$ (292,077.31)</b> | <b>\$ 4,988,776.83</b> |

**SUMMARY OF CASH BALANCES DECEMBER 2017**

**FEDC 4A Board Investment & Checking Account**

|   |           |                 |           |                     |           |                          |
|---|-----------|-----------------|-----------|---------------------|-----------|--------------------------|
| FEDC 4A Checking Account(Independent Bank 7909)   | \$        | 6.78            | \$        | 162,578.23          |           |                          |
| FEDC 4A Investment Account (Texpool 0001)         | \$        | 874.56          | \$        | 876,192.32          |           |                          |
| FEDC 4A Certificate of Deposit (Independent Bank) | \$        | 123.29          | \$        | 250,000.00          |           |                          |
| <b>TOTAL:</b>                                     | <b>\$</b> | <b>1,004.63</b> | <b>\$</b> | <b>1,288,770.55</b> | <b>\$</b> | <b>- \$ 1,288,770.55</b> |

**FCDC 4B Board Investment & Checking Account**

|  |           |              |           |                   |           |                        |
|--|-----------|--------------|-----------|-------------------|-----------|------------------------|
| FCDC 4B Checking Account (Independent Bank 3035) | \$        | 11.21        | \$        | 276,111.23        |           |                        |
| FCDC 4B Investment Account (Texpool 0001)        | \$        | 85.80        | \$        | 85,952.80         |           |                        |
| <b>TOTAL:</b>                                    | <b>\$</b> | <b>97.01</b> | <b>\$</b> | <b>362,064.03</b> | <b>\$</b> | <b>- \$ 362,064.03</b> |

**TIRZ Account**

|                                 |           |               |           |                   |           |                        |
|---------------------------------|-----------|---------------|-----------|-------------------|-----------|------------------------|
| County Tax Deposits (FNB 01276) | \$        | 229.89        | \$        | 237,245.81        |           |                        |
| <b>TOTAL:</b>                   | <b>\$</b> | <b>229.89</b> | <b>\$</b> | <b>237,245.81</b> | <b>\$</b> | <b>- \$ 237,245.81</b> |

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.

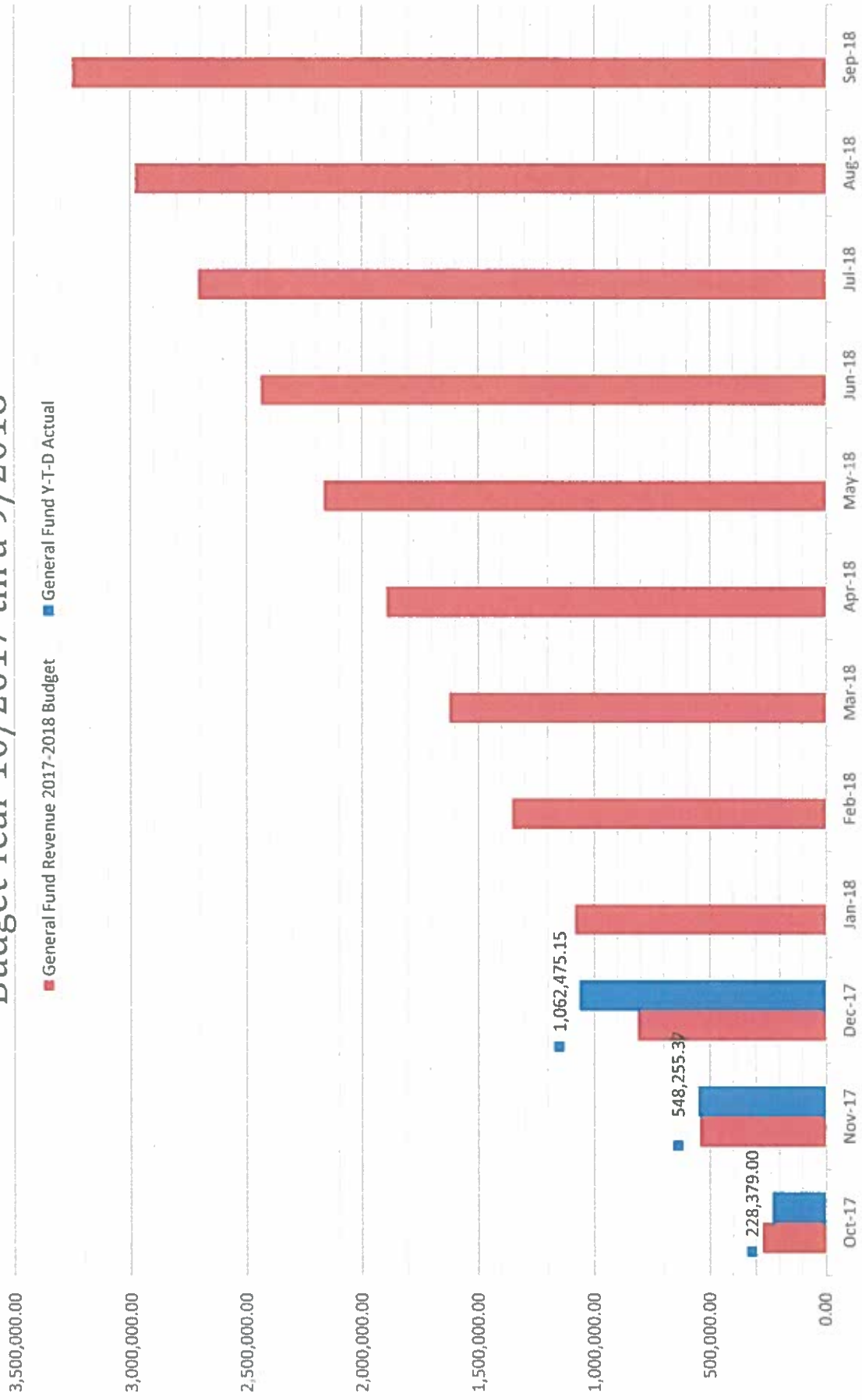
The Public Funds Investment Act (Sec.2256.008) requires the City's Investment Officer to obtain 10 hrs. of continuing education each period from a source approved by the governing body. Listed below are courses Daphne Hamlin completed to satisfy that requirement:

Daphne Hamlin  
Daphne Hamlin, City Investment Officer

07-2017 NCTCOG - Public Funds Inv Act.

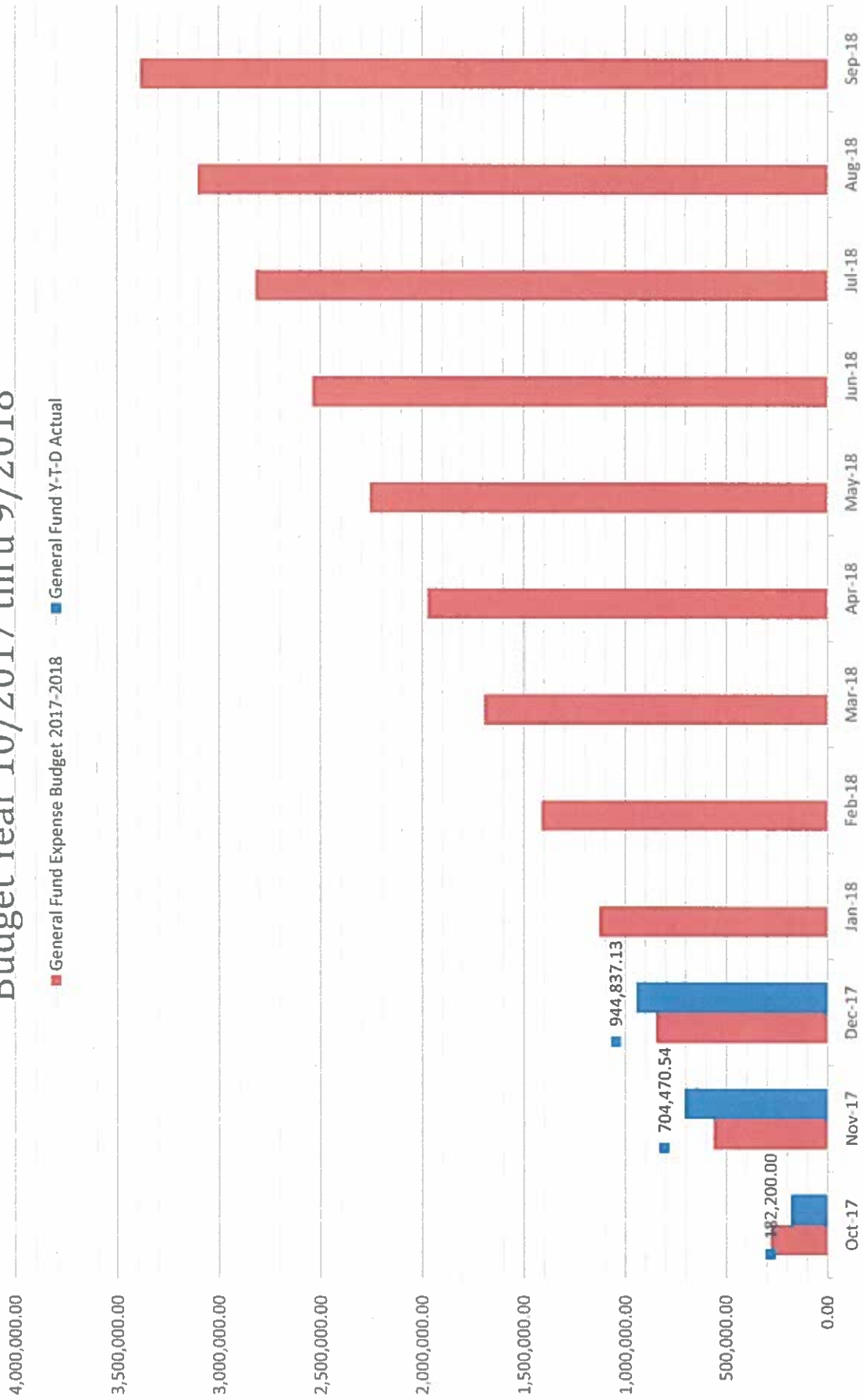
# General Fund Revenue Progress Budget Year 10/2017 thru 9/2018

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



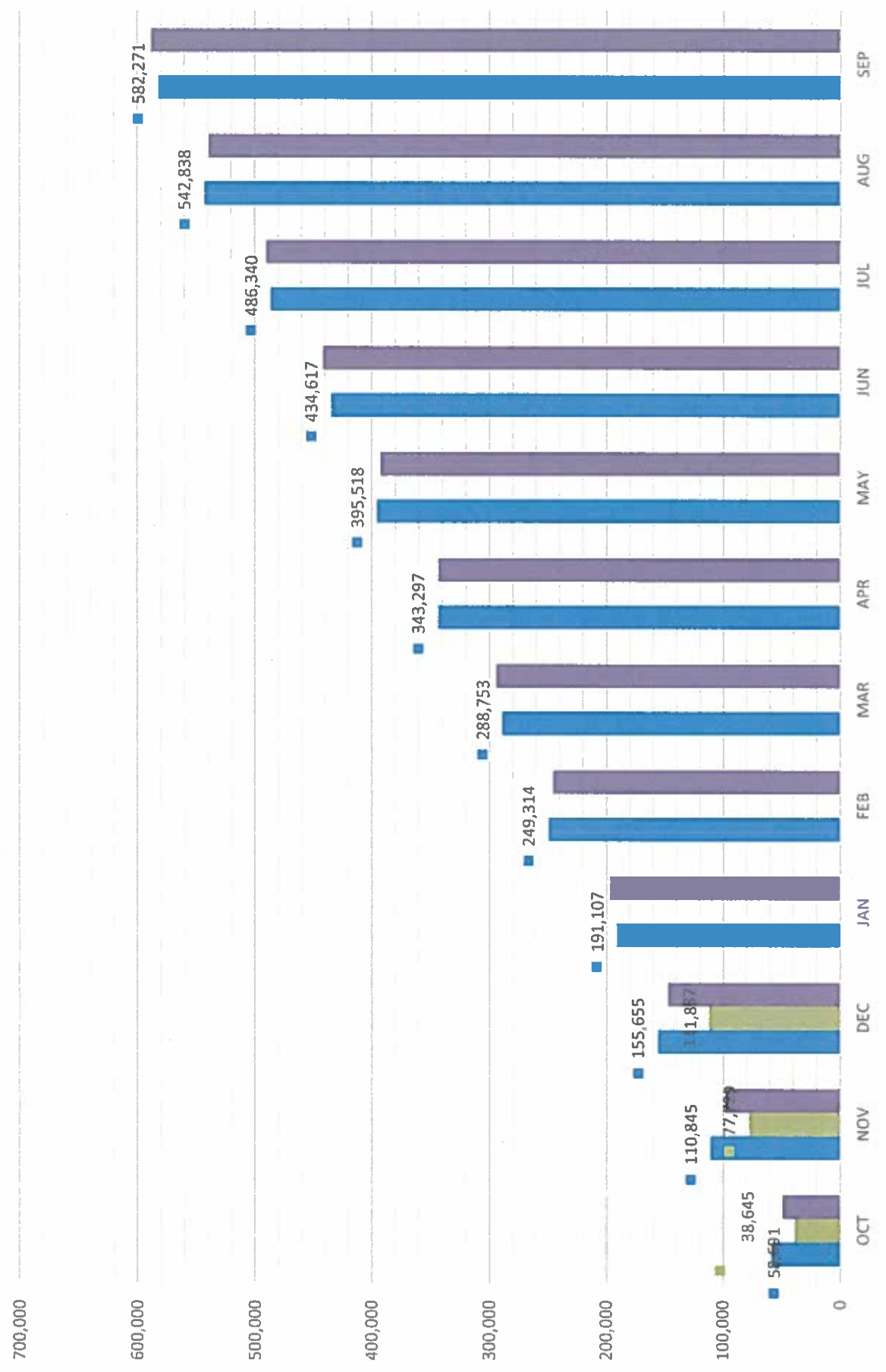
# General Fund Expense Budget Year 10/2017 thru 9/2018

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

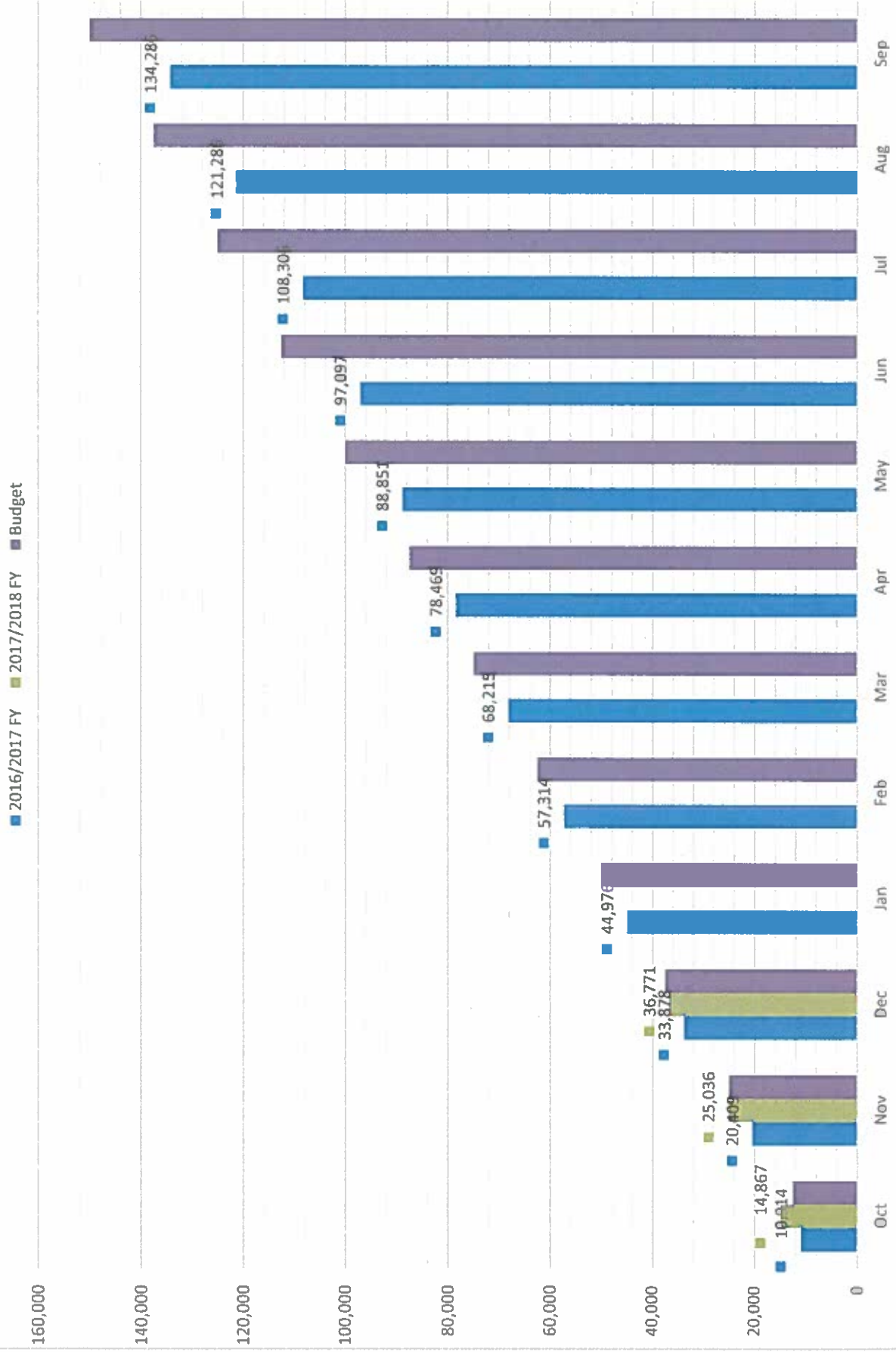


# Sales Tax Chart Comparison

■ 2016/2017FY 
 ■ 2017/2018FY 
 ■ Budget



# Municipal Court Revenue Comparison Chart





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

100-GENERAL FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

|                               | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|-------------------------------|----------------|----------------|---------------------|------------------|----------------|--------------|
| <u>REVENUE SUMMARY</u>        |                |                |                     |                  |                |              |
| 00-REVENUE                    | 3,249,427      | 514,219.78     | 1,062,475.72        | 0.00             | 2,186,951.28   | 32.70        |
| TOTAL REVENUES                | 3,249,427      | 514,219.78     | 1,062,475.72        | 0.00             | 2,186,951.28   | 32.70        |
| <u>EXPENDITURE SUMMARY</u>    |                |                |                     |                  |                |              |
| 00-TRANSFER OUT               | 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 00-TRANSFER OUT         | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| 11-MAYOR & CITY COUNCIL       | 2,040          | 170.00         | 470.00              | 0.00             | 1,570.00       | 23.04        |
| PERSONNEL SERVICES            | 1,000          | 0.00           | 0.00                | 0.00             | 1,000.00       | 0.00         |
| CONTRACTS & PROF. SVCS        | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| MAINTENANCE                   | 11,800         | 0.00           | 5,630.00            | 0.00             | 6,170.00       | 47.71        |
| MISCELLANEOUS                 | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| CAPITAL EXPENDITURES          | 14,840         | 170.00         | 6,100.00            | 0.00             | 8,740.00       | 41.11        |
| TOTAL 11-MAYOR & CITY COUNCIL | 14,840         | 170.00         | 6,100.00            | 0.00             | 8,740.00       | 41.11        |
| 12-ADMINISTRATION             | 275,981        | 17,488.54      | 68,662.74           | 0.00             | 207,318.26     | 24.88        |
| PERSONNEL SERVICES            | 199,200        | 12,444.74      | 26,874.36           | 0.00             | 172,325.64     | 13.49        |
| CONTRACTS & PROF. SVCS        | 85,573         | 10,955.63      | 18,423.65           | 0.00             | 67,149.35      | 21.53        |
| MAINTENANCE                   | 22,925         | 2,281.30       | 4,848.20            | 0.00             | 18,076.80      | 21.15        |
| UTILITIES                     | 23,000         | 1,274.18       | 2,774.87            | 0.00             | 20,225.13      | 12.06        |
| SUPPLIES                      | 41,000         | 2,120.29       | 9,884.82            | 0.00             | 31,115.18      | 24.11        |
| MISCELLANEOUS                 | 8,850          | 6,370.08       | 6,370.08            | 399.61           | 2,080.31       | 76.49        |
| CAPITAL EXPENDITURES          | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| TRANSFERS                     | 656,529        | 52,934.76      | 137,838.72          | 399.61           | 518,290.67     | 21.06        |
| TOTAL 12-ADMINISTRATION       | 656,529        | 52,934.76      | 137,838.72          | 399.61           | 518,290.67     | 21.06        |
| 14-MUNICIPAL COURT            | 149,407        | 11,331.44      | 36,771.99           | 0.00             | 112,635.01     | 24.61        |
| PERSONNEL SERVICES            | 25,250         | 1,307.30       | 5,157.30            | 0.00             | 20,092.70      | 20.42        |
| CONTRACTS & PROF. SVCS        | 12,206         | 685.09         | 4,597.59            | 0.00             | 7,608.41       | 37.67        |
| MAINTENANCE                   | 1,200          | 140.03         | 421.93              | 0.00             | 778.07         | 35.16        |
| UTILITIES                     | 8,000          | 124.16         | 818.84              | 0.00             | 7,181.16       | 10.24        |
| SUPPLIES                      | 8,500          | 144.72         | 4,210.95            | 0.00             | 4,289.05       | 49.54        |
| MISCELLANEOUS                 | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| CAPITAL EXPENDITURES          | 204,563        | 13,732.74      | 51,978.60           | 0.00             | 152,584.40     | 25.41        |
| TOTAL 14-MUNICIPAL COURT      | 204,563        | 13,732.74      | 51,978.60           | 0.00             | 152,584.40     | 25.41        |
| 15-LIBRARY                    | 129,303        | 10,794.11      | 31,505.12           | 0.00             | 97,797.88      | 24.37        |
| PERSONNEL SERVICES            | 0              | 114.60         | 114.60              | 0.00             | 114.60         | 0.00         |
| CONTRACTS & PROF. SVCS        | 33,555         | 1,223.99       | 3,804.73            | 0.00             | 29,750.27      | 11.34        |
| MAINTENANCE                   | 10,000         | 749.17         | 2,166.80            | 0.00             | 7,833.20       | 21.67        |
| UTILITIES                     | 3,200          | 274.26         | 785.97              | 0.00             | 2,414.03       | 24.56        |
| SUPPLIES                      | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |

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

100-GENERAL FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

|                        | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|------------------------|----------------|----------------|---------------------|------------------|----------------|--------------|
| MISCELLANEOUS          | 6,500          | 35.00          | 2,731.13            | 0.00             | 3,768.87       | 42.02        |
| CAPITAL EXPENDITURES   | 15,000         | 2,196.00       | 2,517.65            | 1,989.88         | 10,492.47      | 30.05        |
| TRANSFERS              | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| TOTAL 15-LIBRARY       | 197,558        | 15,387.13      | 43,626.00           | 1,989.88         | 151,942.12     | 23.09        |
| 16-CIVIC/CENTER        | 16,000         | 531.34         | 2,124.03            | 0.00             | 13,875.97      | 13.28        |
| UTILITIES              | 16,000         | 531.34         | 2,124.03            | 0.00             | 13,875.97      | 13.28        |
| TOTAL 16-CIVIC/CENTER  |                |                |                     |                  |                |              |
| 21-POLICE DEPT.        | 858,957        | 65,990.02      | 206,295.62          | 0.00             | 652,661.38     | 24.02        |
| PERSONNEL SERVICES     | 73,235         | 393.76         | 20,297.63           | 0.00             | 52,937.37      | 27.72        |
| CONTRACTS & PROF. SVCS | 1,000          | 348.97         | 348.97              | 0.00             | 651.03         | 34.90        |
| MISCELLANEOUS          | 72,960         | 5,698.11       | 16,630.63           | 3,343.70         | 52,985.67      | 27.38        |
| MAINTENANCE            | 44,500         | 3,219.64       | 7,678.68            | 0.00             | 36,821.32      | 17.26        |
| UTILITIES              | 48,600         | 8,882.69       | 17,895.72           | 0.00             | 30,704.28      | 36.82        |
| SUPPLIES               | 25,000         | 328.85         | 15,341.80           | 0.00             | 9,658.20       | 61.37        |
| MISCELLANEOUS          | 0              | 2,667.02       | 6,083.39            | 0.00             | 6,083.39       | 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      | 87,529.06      | 290,572.44          | 3,343.70         | 830,335.86     | 26.14        |
| 22-FIRE DEPT.          | 197,552        | 13,277.43      | 47,947.41           | 0.00             | 149,604.59     | 24.27        |
| PERSONNEL SERVICES     | 39,560         | 0.00           | 9,994.95            | 0.00             | 29,565.05      | 25.27        |
| CONTRACTS & PROF. SVCS | 500            | 0.00           | 0.00                | 0.00             | 500.00         | 0.00         |
| MISCELLANEOUS          | 33,620         | 1,299.23       | 7,102.49            | 83.52            | 26,433.99      | 21.37        |
| MAINTENANCE            | 2,200          | 211.96         | 635.88              | 0.00             | 1,564.12       | 28.90        |
| UTILITIES              | 33,200         | 413.72         | 4,082.10            | 0.00             | 29,117.90      | 12.30        |
| SUPPLIES               | 17,000         | 584.45         | 16,989.77           | 0.00             | 10.23          | 99.94        |
| MISCELLANEOUS          | 10,000         | 0.00           | 95,726.00           | 0.00             | 85,726.00      | 957.26       |
| 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        | 15,786.79      | 182,478.60          | 83.52            | 151,069.88     | 54.72        |
| 34-STREET SYSTEM       | 128,237        | 11,655.64      | 40,502.88           | 0.00             | 87,734.12      | 31.58        |
| PERSONNEL SERVICES     | 10,300         | 57.30          | 1,447.30            | 0.00             | 8,852.70       | 14.05        |
| CONTRACTS & PROF. SVCS | 126,000        | 961.62         | 6,101.59            | 3,364.90         | 116,533.51     | 7.51         |
| MISCELLANEOUS          | 3,500          | 0.00           | 2,500.00            | 0.00             | 1,000.00       | 71.43        |
| MAINTENANCE            | 6,700          | 597.15         | 1,568.12            | 0.00             | 5,131.88       | 23.40        |
| UTILITIES              | 7,500          | 690.96         | 3,130.05            | 0.00             | 4,369.95       | 41.73        |
| SUPPLIES               | 1,500          | 0.00           | 226.60              | 0.00             | 1,273.40       | 15.11        |
| 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        | 13,962.67      | 55,476.54           | 3,364.90         | 224,895.56     | 20.74        |
| 60-PUBLIC WORKS BLDG   | 69,893         | 11,017.20      | 37,219.71           | 0.00             | 32,673.29      | 53.25        |
| PERSONNEL SERVICES     | 13,500         | 0.00           | 5,101.58            | 0.00             | 8,398.42       | 37.79        |
| CONTRACTS & PROF. SVCS | 36,000         | 10,969.34      | 15,024.72           | 217.00           | 20,758.28      | 42.34        |
| MISCELLANEOUS          | 5,000          | 0.00           | 1,095.00            | 0.00             | 3,905.00       | 21.90        |
| MAINTENANCE            | 22,090         | 2,192.34       | 4,605.68            | 0.00             | 17,484.32      | 20.85        |
| UTILITIES              |                |                |                     |                  |                |              |

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

100-GENERAL FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

|  | 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        | 24,178.88      | 63,256.56           | 217.00           | 83,759.44      | 43.11        |
| <b>39-PARKS</b>                          |                |                |                     |                  |                |              |
| PERSONNEL SERVICES                       | 47,790         | 6,026.47       | 20,743.89           | 0.00             | 27,046.11      | 43.41        |
| CONTRACTS & PROF. SVCS                   | 71,750         | 217.50         | 6,635.00            | 0.00             | 65,115.00      | 9.25         |
| MISCELLANEOUS                            | 20,000         | 968.20         | 5,177.33            | 0.00             | 14,822.67      | 25.89        |
| MAINTENANCE                              | 16,500         | 1,082.98       | 3,109.98            | 0.00             | 13,390.02      | 18.85        |
| UTILITIES                                | 78,850         | 2,846.12       | 8,462.50            | 0.00             | 70,387.50      | 10.73        |
| SUPPLIES                                 | 5,500          | 319.43         | 889.95              | 0.00             | 4,610.05       | 16.18        |
| 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        | 11,460.70      | 45,018.65           | 0.00             | 195,871.35     | 18.69        |
| <b>71-DEBT SERVICE</b>                   |                |                |                     |                  |                |              |
| DEBT SERVICE                             | 167,071        | 4,692.52       | 66,367.70           | 0.00             | 100,703.30     | 39.72        |
| TRANSFERS                                | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| TOTAL 71-DEBT SERVICE                    | 167,071        | 4,692.52       | 66,367.70           | 0.00             | 100,703.30     | 39.72        |
| <b>TOTAL EXPENDITURES</b>                | 3,386,305      | 240,366.59     | 944,837.84          | 9,398.61         | 2,432,068.55   | 28.18        |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | ( 136,878)     | 273,853.19     | 117,637.88          | ( 9,398.61)      | ( 245,117.27)  | 79.08-       |

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

100-GENERAL FUND

% OF YEAR COMPLETED: 25.00

| REVENUES                                 | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|--|----------------|----------------|---------------------|------------------|----------------|--------------|
| 00-REVENUE                               |                |                |                     |                  |                |              |
| 100.00.5711.000 AD VALOREM TAX           | 765,442        | 263,969.10     | 349,135.55          | 0.00             | 416,306.45     | 45.61        |
| 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         | 8,932.79       | 12,331.15           | 0.00             | 5,668.85       | 68.51        |
| 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        | 34,157.98      | 111,888.29          | 0.00             | 476,626.71     | 19.01        |
| 100.00.5722.000 BEVERAGE TAX             | 2,600          | 0.00           | 522.85              | 0.00             | 2,077.15       | 20.11        |
| 100.00.5730.000 FRANCHISE FEES - GARBAGE | 38,500         | 2,708.75       | 8,138.22            | 0.00             | 30,361.78      | 21.14        |
| 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       | 14,580.00           | 0.00             | 49,140.00      | 22.88        |
| 100.00.5733.000 ELEC. FUND FRANCHISE FEE | 6,500          | 0.00           | 742.49              | 0.00             | 5,757.51       | 11.42        |
| 100.00.5734.000 FRANCHISE FEES - TELE.   | 4,500          | 0.00           | 873.17              | 0.00             | 3,626.83       | 19.40        |
| 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         | 1,055.70       | 7,614.10            | 0.00             | 37,385.90      | 16.92        |
| 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             | 100.00         | 0.00         |
| 100.00.5744.000 PENALTIES                | 150,000        | 11,735.42      | 36,772.14           | 0.00             | 113,227.86     | 24.51        |
| 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              | 0.00           | 20.47               | 0.00             | 20.47          | 0.00         |
| 100.00.5754.000 GRANT PROCEEDS           | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| 100.00.5758.000 T-MOBILE LEASE           | 16,747         | 1,395.64       | 2,791.28            | 0.00             | 13,955.72      | 16.67        |
| 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          | 1,088.11       | 3,199.44            | 0.00             | 1,300.56       | 71.10        |
| 100.00.5763.000 FEDC 4A STAFF SUPPORT    | 600            | 0.00           | 0.00                | 0.00             | 600.00         | 0.00         |
| 100.00.5764.000 FCDC IMPROVEMENTS        | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| 100.00.5765.000 RENT E. TX. MED CTR.     | 12,000         | 1,000.00       | 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          | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| 100.00.5769.000 OTHER INCOME             | 25,000         | 1,264.53       | 4,588.17            | 0.00             | 2,611.83       | 63.72        |
| 100.00.5770.000 C-C. CHILD SAFETY        | 0              | 0.00           | 2,136.54            | 0.00             | 22,863.46      | 8.55         |
| 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           | 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            | 50.00          | 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              | 50.00          | 50.00               | 0.00             | 50.00          | 0.00         |
| 100.00.5778.000 PARK DEDICATION FEE      | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |

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

100-GENERAL FUND

% OF YEAR COMPLETED: 25.00

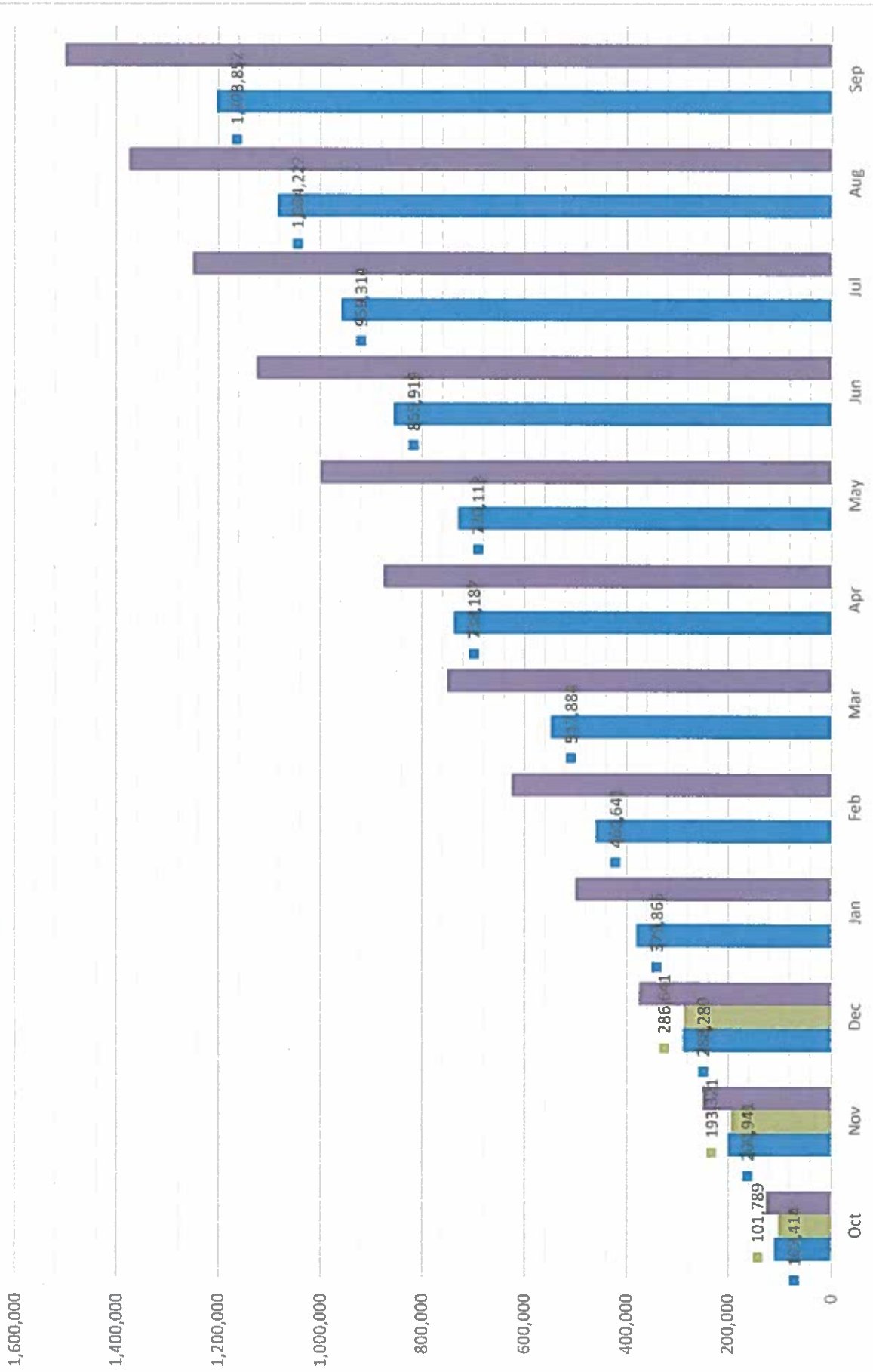
| REVENUES                                  | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|---|----------------|----------------|---------------------|------------------|----------------|--------------|
| 100.00.5790.000 COURT EOY CORRECTION      | 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       | 5,177.46            | 0.00             | 15,532.54      | 25.00        |
| 100.00.5793.000 RENT RECEIVED             | 3,600          | 300.00         | 900.00              | 0.00             | 2,700.00       | 25.00        |
| 100.00.5794.000 CIVIC RENT                | 5,500          | 250.00         | 732.50              | 0.00             | 4,767.50       | 13.32        |
| 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              | 60,985.45      | 60,985.45           | 0.00             | ( 60,985.45)   | 0.00         |
| 100.00.5991.000 TRANSFERS IN-OTHER FUNDS  | 1,424,286      | 118,690.49     | 356,071.47          | 0.00             | 1,068,214.53   | 25.00        |
| 100.00.5992.000 SALE OF FIXED ASSETS      | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| 100.00.5994.000 LEASE PURCHASE PROCEEDS   | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| 100.00.5995.000 TRANSFERS-RESERVE         | 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      | 514,219.78     | 1,062,475.72        | 0.00             | 2,186,951.28   | 32.70        |

TOTAL REVENUE

|           |            |              |      |              |       |
|-----------|------------|--------------|------|--------------|-------|
| 3,249,427 | 514,219.78 | 1,062,475.72 | 0.00 | 2,186,951.28 | 32.70 |
|-----------|------------|--------------|------|--------------|-------|

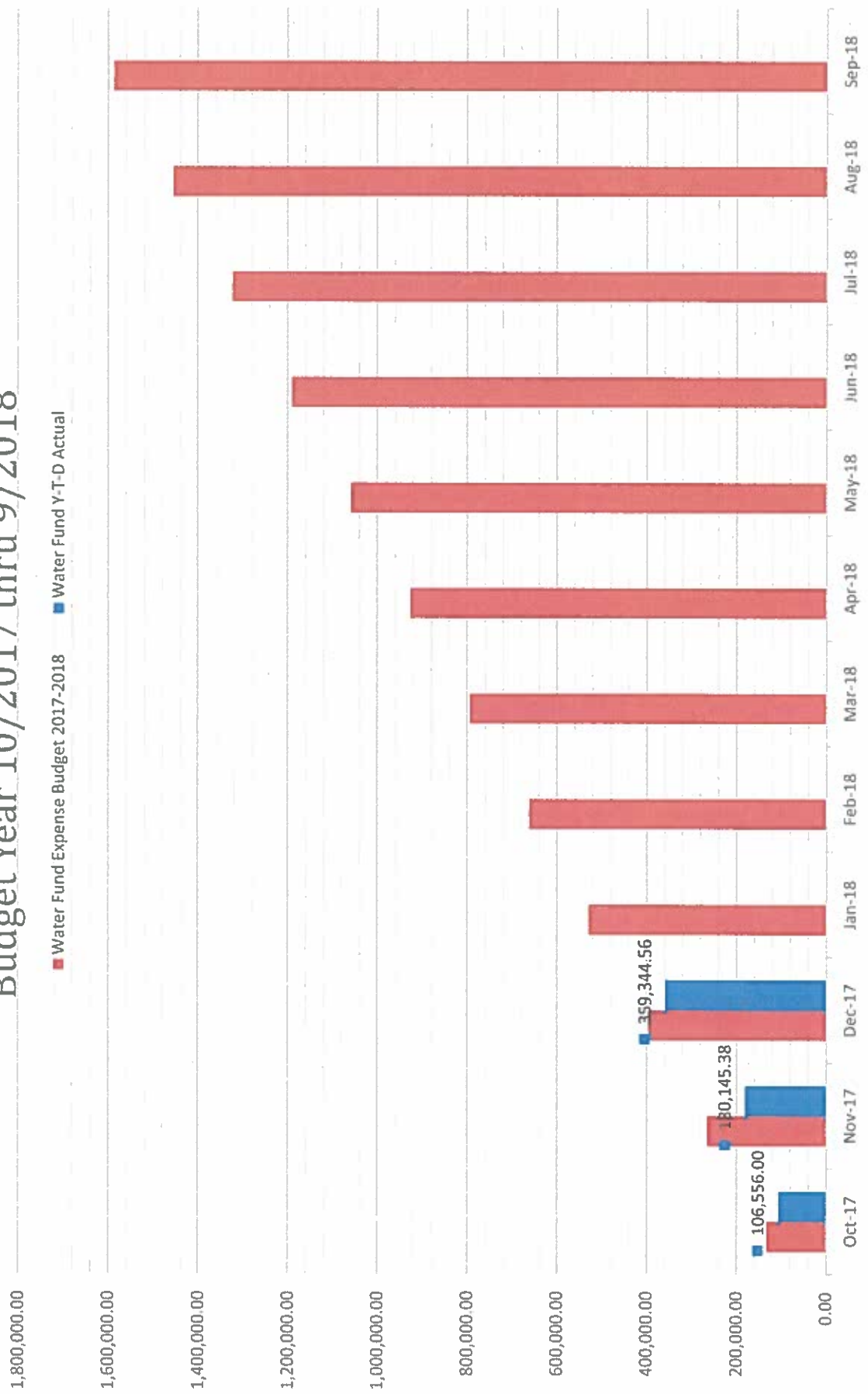
# Water Revenue Comparison Chart

■ 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: DECEMBER 31ST, 2017

700-WATER FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

|                                   | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|-----------------------------------|----------------|----------------|---------------------|------------------|----------------|--------------|
| <u>REVENUE SUMMARY</u>            |                |                |                     |                  |                |              |
| 00-REVENUE                        | 1,500,286      | 93,319.32      | 286,641.08          | 0.00             | 1,213,644.92   | 19.11        |
| TOTAL REVENUES                    | 1,500,286      | 93,319.32      | 286,641.08          | 0.00             | 1,213,644.92   | 19.11        |
| <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         | 6,047.58       | 20,737.07           | 0.00             | 50,723.93      | 29.02        |
| CONTRACTS & PROF. SVCS            | 700            | 0.00           | 0.00                | 0.00             | 700.00         | 0.00         |
| MAINTENANCE                       | 24,420         | 8,447.71       | 10,757.27           | 0.00             | 13,662.73      | 44.05        |
| UTILITIES                         | 6,350          | 890.12         | 890.12              | 0.00             | 5,459.88       | 14.02        |
| SUPPLIES                          | 1,000          | 0.00           | 798.37              | 0.00             | 201.63         | 79.84        |
| MISCELLANEOUS                     | 10,500         | 741.62         | 1,292.24            | 0.00             | 9,207.76       | 12.31        |
| TOTAL 12-ADMINISTRATION           | 114,431        | 16,127.03      | 34,475.07           | 0.00             | 79,955.93      | 30.13        |
| <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        | 12,576.88      | 48,539.20           | 0.00             | 210,867.80     | 18.71        |
| CONTRACTS & PROF. SVCS            | 94,655         | 5,378.83       | 22,692.58           | 541.00           | 71,421.42      | 24.55        |
| MISCELLANEOUS                     | 162,000        | 1,148.75       | 8,188.18            | 399.00           | 153,412.82     | 5.30         |
| MAINTENANCE                       | 5,500          | 739.95         | 2,279.10            | 0.00             | 3,220.90       | 41.44        |
| UTILITIES                         | 27,750         | 2,197.15       | 7,182.57            | 0.00             | 20,567.43      | 25.88        |
| SUPPLIES                          | 788,198        | 130,865.03     | 197,910.17          | 0.00             | 590,287.83     | 25.11        |
| MISCELLANEOUS                     | 14,000         | 9.39           | 7,592.77            | 0.00             | 6,407.23       | 54.23        |
| CAPITAL EXPENDITURES              | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| TRANSFERS                         | 121,874        | 10,156.17      | 30,468.51           | 0.00             | 91,405.49      | 25.00        |
| TOTAL 35-WATER DEPT.              | 1,473,384      | 163,072.15     | 324,853.08          | 940.00           | 1,147,590.92   | 22.11        |
| TOTAL EXPENDITURES                | 1,587,815      | 179,199.18     | 359,345.21          | 940.00           | 1,227,529.79   | 22.69        |
| REVENUE OVER/(UNDER) EXPENDITURES | ( 87,529)      | ( 85,879.86)   | ( 72,704.13)        | ( 940.00)        | ( 13,884.87)   | ( 84.14)     |



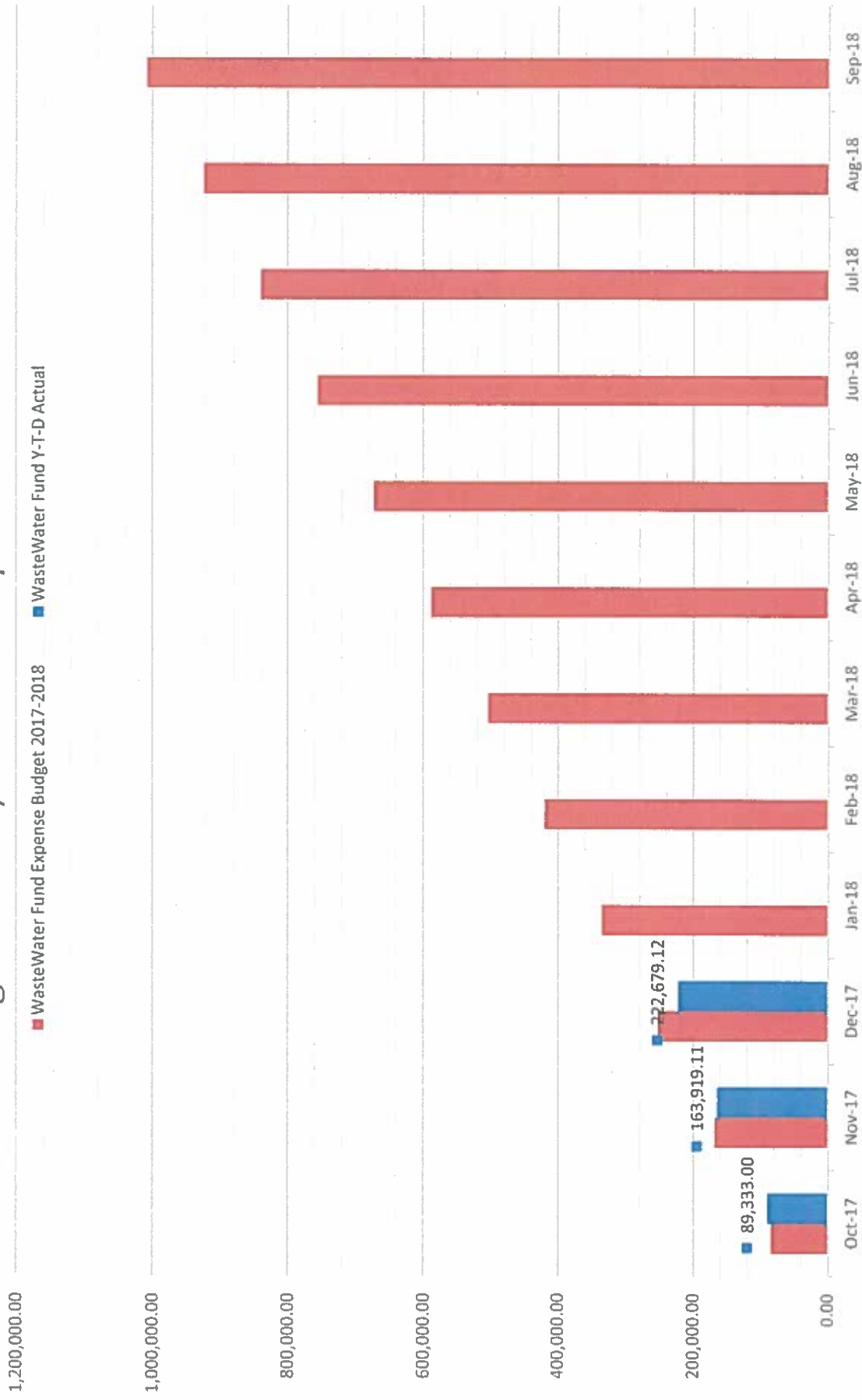
CITY OF FARMERSVILLE  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2017

700-WATER FUND

% OF YEAR COMPLETED: 25.00

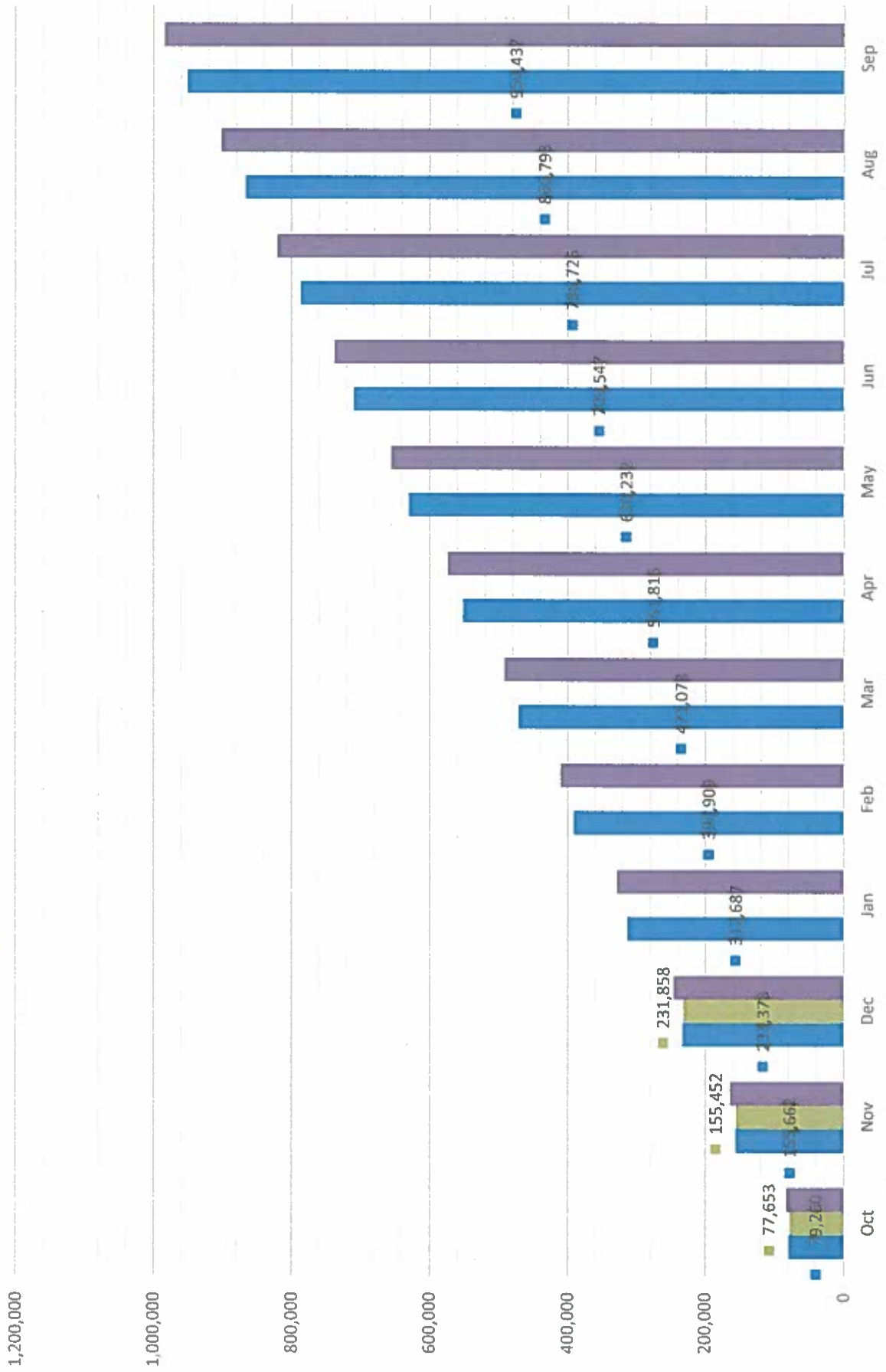
| REVENUES                                 | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|--|----------------|----------------|---------------------|------------------|----------------|--------------|
| 00-REVENUE                               |                |                |                     |                  |                |              |
| 700.00.5714.000 CC CONV. FEE             | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| 700.00.5743.000 CONNECT FEE              | 4,500          | 537.50         | 1,285.00            | 0.00             | 3,215.00       | 28.56        |
| 700.00.5744.000 PENALTIES                | 15,000         | 755.00         | 2,380.17            | 0.00             | 12,619.83      | 15.87        |
| 700.00.5745.000 AGREEMENTS AND CONTRACTS | 145,000        | 12,938.48      | 42,771.63           | 0.00             | 102,228.37     | 29.50        |
| 700.00.5746.000 IMPACT FEE               | 4,055          | 0.00           | 0.00                | 0.00             | 4,055.00       | 0.00         |
| 700.00.5751.000 CITY WATER SALES         | 1,128,501      | 78,371.81      | 237,639.55          | 0.00             | 890,861.45     | 21.06        |
| 700.00.5753.000 WATER TAP FEES           | 1,200          | 0.00           | 600.00              | 0.00             | 600.00         | 50.00        |
| 700.00.5762.000 INTEREST EARNED          | 4,030          | 716.53         | 1,964.73            | 0.00             | 2,065.27       | 48.75        |
| 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              | 198,000        | 0.00           | 0.00                | 0.00             | 198,000.00     | 0.00         |
| TOTAL 00-REVENUE                         | 1,500,286      | 93,319.32      | 286,641.08          | 0.00             | 1,213,644.92   | 19.11        |
| TOTAL REVENUE                            | 1,500,286      | 93,319.32      | 286,641.08          | 0.00             | 1,213,644.92   | 19.11        |

# 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



705-WASTEWATER  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

|                                   | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|-----------------------------------|----------------|----------------|---------------------|------------------|----------------|--------------|
| <u>REVENUE SUMMARY</u>            |                |                |                     |                  |                |              |
| 00-REVENUE                        | 1,007,938      | 78,190.49      | 237,496.89          | 0.00             | 770,441.11     | 23.56        |
| TOTAL REVENUES                    | 1,007,938      | 78,190.49      | 237,496.89          | 0.00             | 770,441.11     | 23.56        |
| <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         | 1,439.77       | 6,824.94            | 0.00             | 63,658.06      | 9.68         |
| PERSONNEL SERVICES                | 70,483         | 1,439.77       | 6,824.94            | 0.00             | 63,658.06      | 9.68         |
| TOTAL 12-ADMINISTRATION           | 70,483         | 1,439.77       | 6,824.94            | 0.00             | 63,658.06      | 9.68         |
| 36-WASTEWATER SYSTEM              | 86,529         | 4,434.02       | 23,917.53           | 0.00             | 62,611.47      | 27.64        |
| PERSONNEL SERVICES                | 25,204         | 1,360.16       | 4,615.64            | 0.00             | 20,588.36      | 18.31        |
| CONTRACTS & PROF. SVCS            | 74,000         | 0.00           | 12,389.55           | 343.00           | 61,267.45      | 17.21        |
| MISCELLANEOUS                     | 424,340        | 28,991.00      | 105,122.24          | 1.00             | 319,216.76     | 24.77        |
| MAINTENANCE                       | 13,375         | 779.10         | 2,385.23            | 0.00             | 10,989.77      | 17.83        |
| UTILITIES                         | 5,500          | 690.96         | 2,405.04            | 0.00             | 3,094.96       | 43.73        |
| 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      | 63,195.00           | 0.00             | 189,585.00     | 25.00        |
| TRANSFERS                         | 937,455        | 57,320.24      | 215,854.98          | 344.00           | 721,256.02     | 23.06        |
| TOTAL 36-WASTEWATER SYSTEM        | 937,455        | 57,320.24      | 215,854.98          | 344.00           | 721,256.02     | 23.06        |
| TOTAL EXPENDITURES                | 1,007,938      | 58,760.01      | 222,679.92          | 344.00           | 784,914.08     | 22.13        |
| REVENUE OVER/(UNDER) EXPENDITURES | 0              | 19,430.48      | 14,816.97           | 344.00           | 14,472.97      | 0.00         |

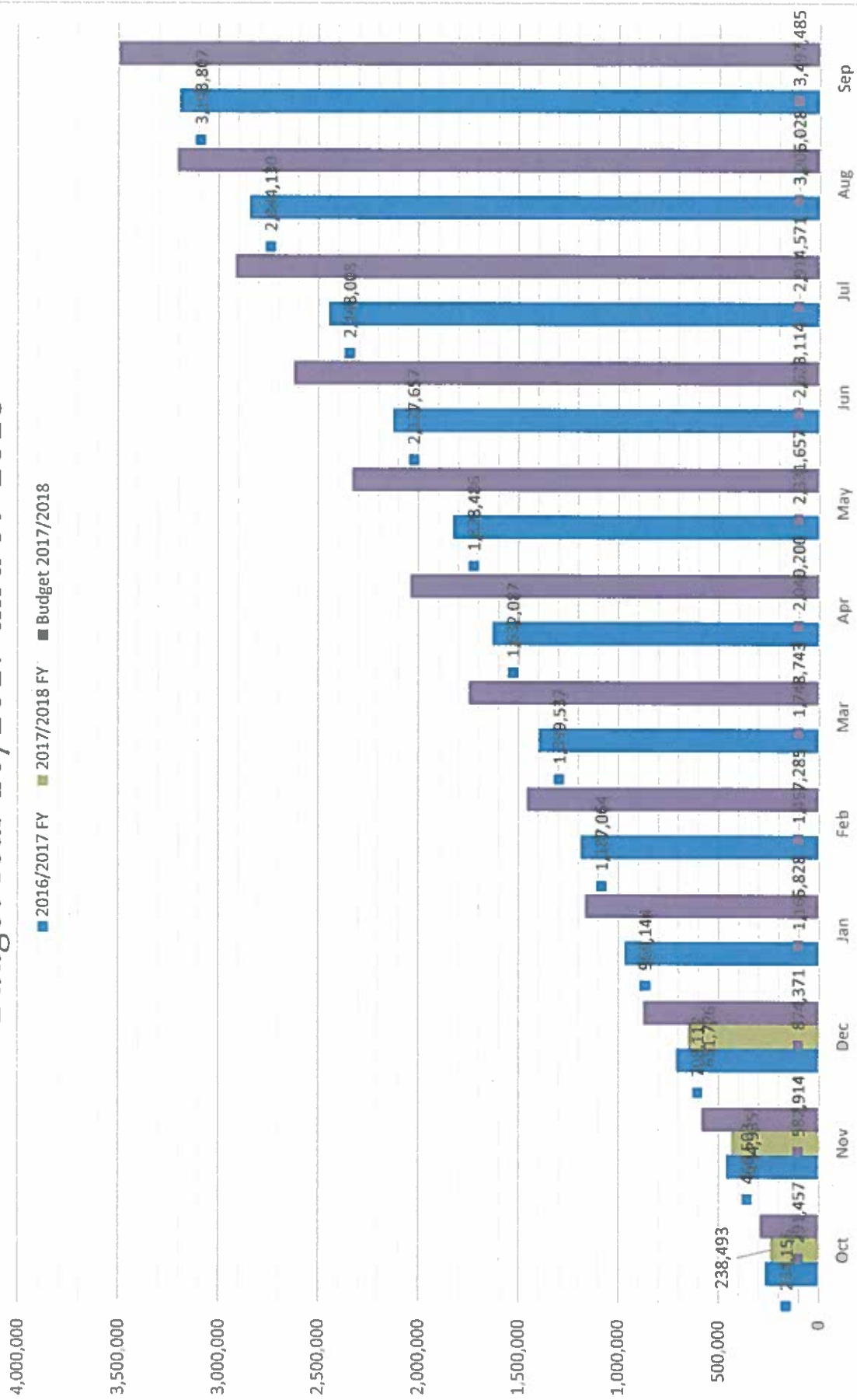
CITY OF FARMERSVILLE  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2017

705-WASTEWATER

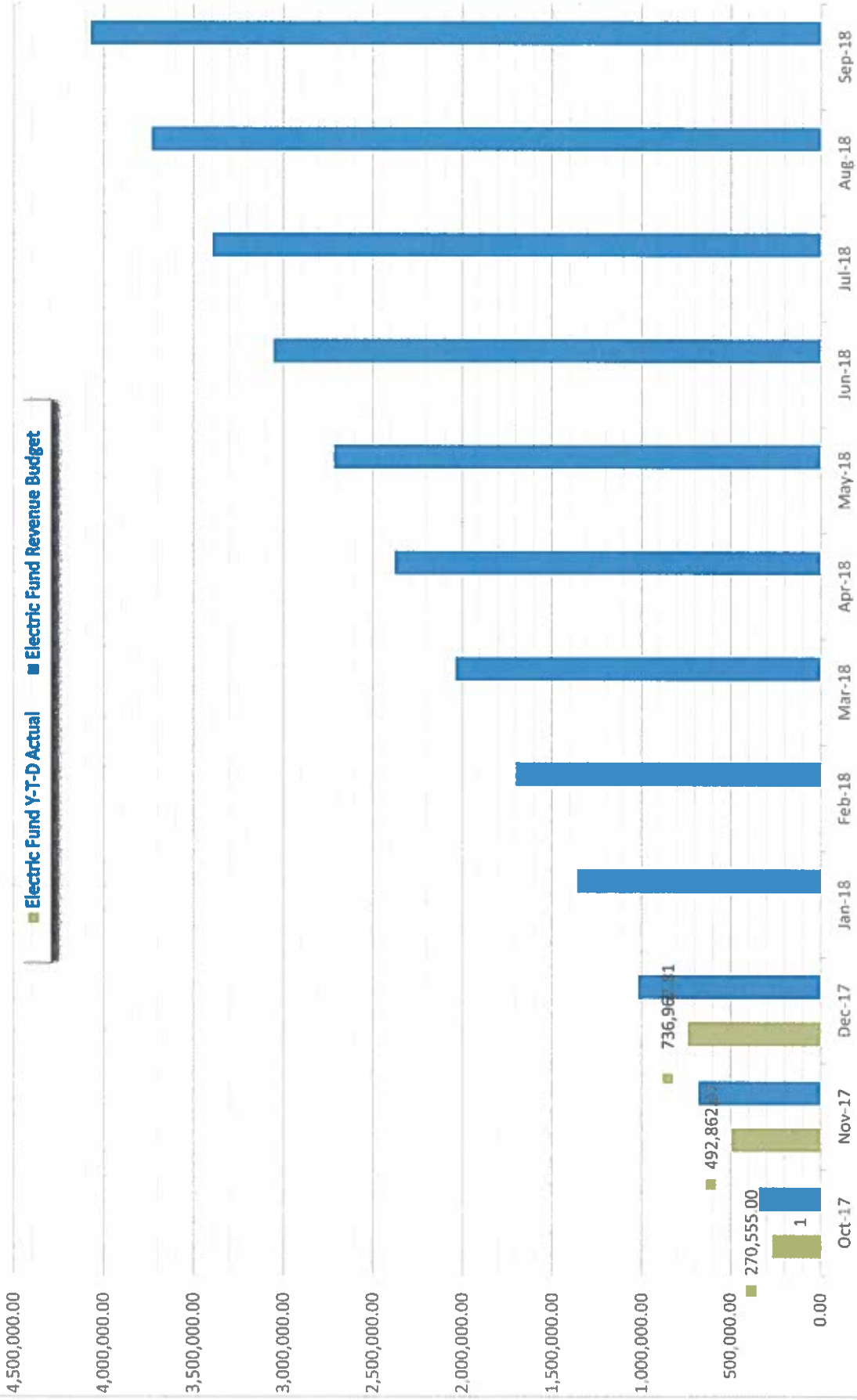
% OF YEAR COMPLETED: 25.00

| 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        | 76,405.81      | 231,858.70          | 0.00             | 751,879.30     | 23.57        |
| 705.00.5743.000 FEES                     | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| 705.00.5744.000 PENALTIES                | 15,000         | 1,023.49       | 2,953.24            | 0.00             | 12,046.76      | 19.69        |
| 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          | 761.19         | 2,084.95            | 0.00             | 1,415.05       | 59.57        |
| 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      | 78,190.49      | 237,496.89          | 0.00             | 770,441.11     | 23.56        |
| TOTAL REVENUE                            | 1,007,938      | 78,190.49      | 237,496.89          | 0.00             | 770,441.11     | 23.56        |

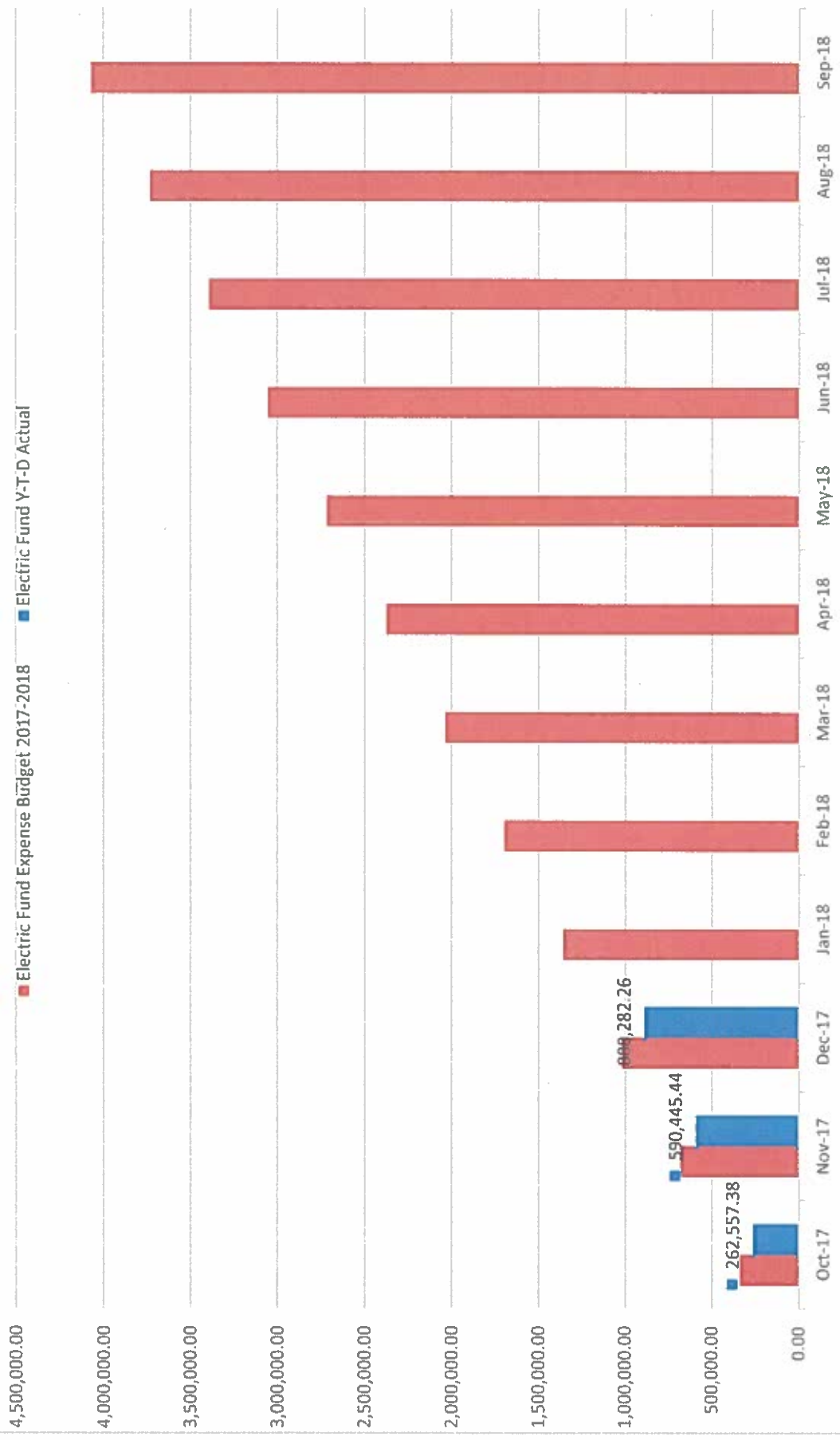
# City Electric Sales Comparison Budget Year 10/2017 thru 09-2018



# 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: DECEMBER 31ST, 2017

715-ELECTRIC FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

|                                   | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|-----------------------------------|----------------|----------------|---------------------|------------------|----------------|--------------|
| <u>REVENUE SUMMARY</u>            |                |                |                     |                  |                |              |
| 00-REVENUE                        | 4,071,984      | 244,100.74     | 736,964.82          | 0.00             | 3,335,019.18   | 18.10        |
| TOTAL REVENUES                    | 4,071,984      | 244,100.74     | 736,964.82          | 0.00             | 3,335,019.18   | 18.10        |
| <u>EXPENDITURE SUMMARY</u>        |                |                |                     |                  |                |              |
| 12-ADMINISTRATION                 |                |                |                     |                  |                |              |
| PERSONNEL SERVICES                | 41,668         | 4,698.92       | 15,860.70           | 0.00             | 25,807.30      | 38.06        |
| TOTAL 12-ADMINISTRATION           | 41,668         | 4,698.92       | 15,860.70           | 0.00             | 25,807.30      | 38.06        |
| 37-ELECTRIC DEPT.                 |                |                |                     |                  |                |              |
| PERSONNEL SERVICES                | 457,434        | 33,198.28      | 118,026.51          | 0.00             | 339,407.49     | 25.80        |
| CONTRACTS & PROF. SVCS            | 89,600         | 6,675.30       | 13,913.80           | 0.00             | 75,686.20      | 15.53        |
| MISCELLANEOUS                     | 173,000        | 13,063.85      | 46,328.49           | 626.16           | 126,045.35     | 27.14        |
| MAINTENANCE                       | 19,132         | 329.25         | 945.45              | 0.00             | 18,186.55      | 4.94         |
| UTILITIES                         | 13,750         | 874.05         | 2,161.44            | 0.00             | 11,588.56      | 15.72        |
| SUPPLIES                          | 2,033,382      | 143,809.01     | 424,340.27          | 0.00             | 1,609,041.73   | 20.87        |
| MISCELLANEOUS                     | 26,455         | 277.52         | 2,922.99            | 0.00             | 23,532.01      | 11.05        |
| DEBT SERVICE                      | 128,357        | 450.00         | 450.00              | 0.00             | 127,907.00     | 0.35         |
| CAPITAL EXPENDITURES              | 150,000        | 16,193.48      | 28,531.13           | 7,530.00         | 113,938.87     | 24.04        |
| TRANSFERS                         | 939,206        | 78,267.16      | 234,801.48          | 0.00             | 704,404.52     | 25.00        |
| TOTAL 37-ELECTRIC DEPT.           | 4,030,316      | 293,137.90     | 872,421.56          | 8,156.16         | 3,149,738.28   | 21.85        |
| TOTAL EXPENDITURES                | 4,071,984      | 297,836.82     | 888,282.26          | 8,156.16         | 3,175,545.58   | 22.01        |
| REVENUE OVER/(UNDER) EXPENDITURES | 0              | ( 53,736.08) ( | 151,317.44) (       | 8,156.16)        | 159,473.60     | 0.00         |

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

715-ELECTRIC FUND

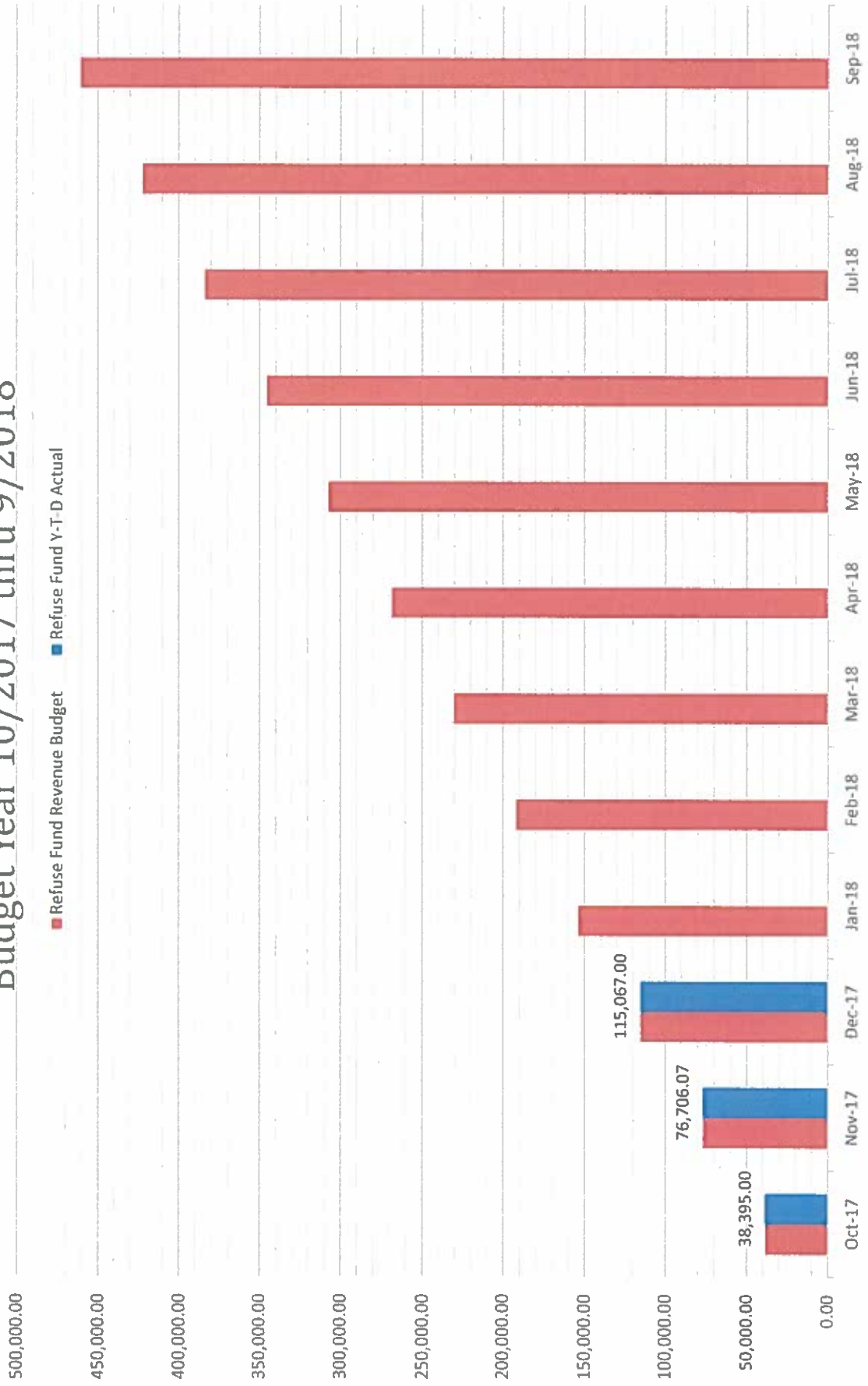
% OF YEAR COMPLETED: 25.00

| REVENUES                                 | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|--|----------------|----------------|---------------------|------------------|----------------|--------------|
| 00-REVENUE                               |                |                |                     |                  |                |              |
| 715.00.5743.000 FEES                     | 7,000          | 387.50         | 1,405.00            | 0.00             | 5,595.00       | 20.07        |
| 715.00.5744.000 PENALTIES                | 50,000         | 2,234.31       | 8,832.22            | 0.00             | 41,167.78      | 17.66        |
| 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      | 216,790.39     | 651,726.01          | 0.00             | 2,845,758.99   | 18.63        |
| 715.00.5755.000 SURCHARGE                | 150,000        | 9,258.54       | 28,204.89           | 0.00             | 121,795.11     | 18.80        |
| 715.00.5757.000 PCA (POWER COST ADJ)     | 364,799        | 14,934.14      | 45,438.39           | 0.00             | 319,360.61     | 12.46        |
| 715.00.5762.000 INTEREST                 | 2,700          | 495.86         | 1,358.31            | 0.00             | 1,341.69       | 50.31        |
| 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      | 244,100.74     | 736,964.82          | 0.00             | 3,335,019.18   | 18.10        |

|               |           |            |            |      |              |       |
|---------------|-----------|------------|------------|------|--------------|-------|
| TOTAL REVENUE | 4,071,984 | 244,100.74 | 736,964.82 | 0.00 | 3,335,019.18 | 18.10 |
|---------------|-----------|------------|------------|------|--------------|-------|

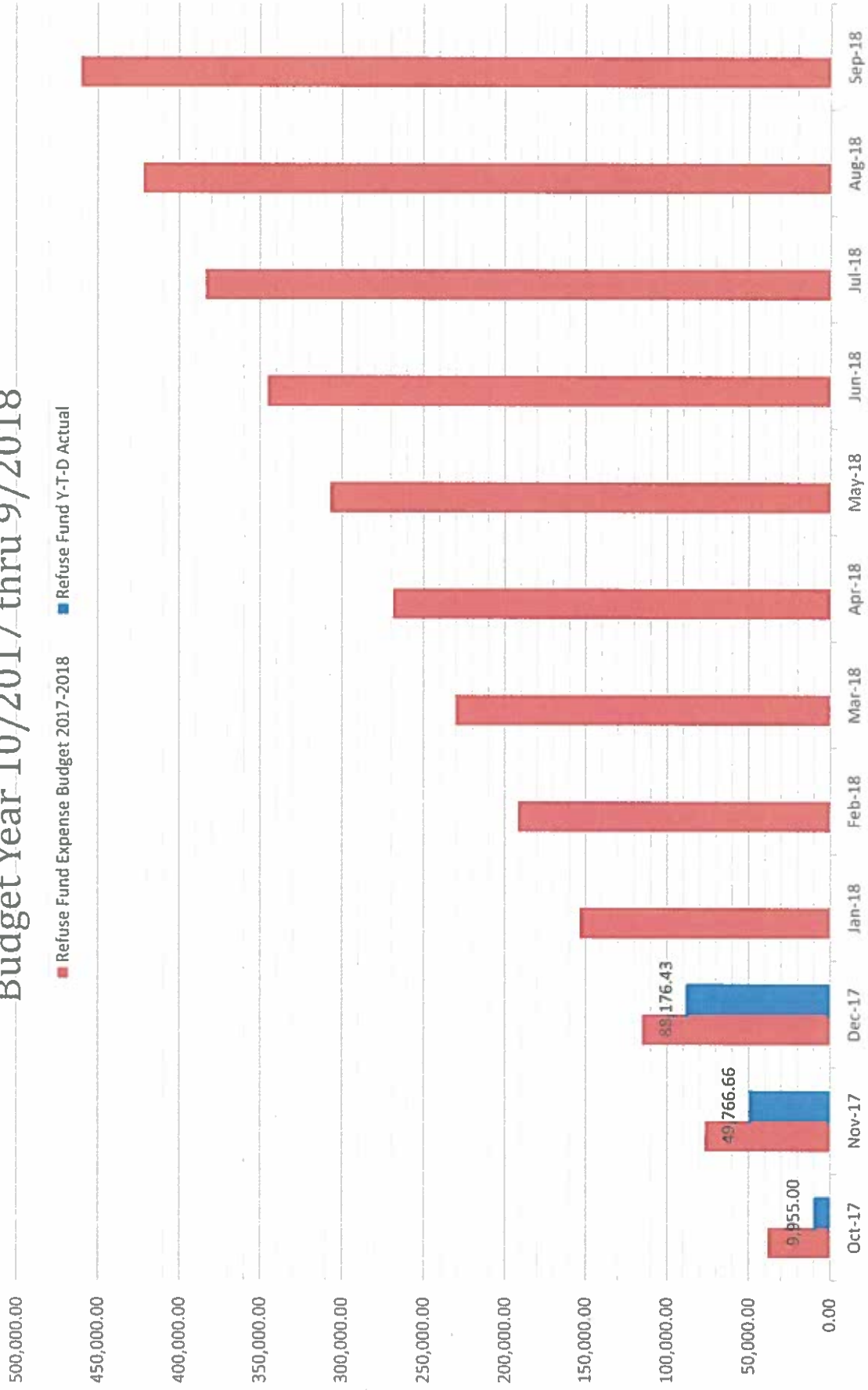
# Refuse Fund Revenue Progress Budget Year 10/2017 thru 9/2018

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



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

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



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

720-REFUSE FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

|                                   | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|-----------------------------------|----------------|----------------|---------------------|------------------|----------------|--------------|
| <u>REVENUE SUMMARY</u>            |                |                |                     |                  |                |              |
| 00-REVENUE                        | 460,499        | 38,360.93      | 115,067.00          | 0.00             | 345,432.00     | 24.99        |
| TOTAL REVENUES                    | 460,499        | 38,360.93      | 115,067.00          | 0.00             | 345,432.00     | 24.99        |
| <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        | 29,007.61      | 59,970.02           | 0.00             | 287,702.98     | 17.25        |
| MISCELLANEOUS                     | 110,426        | 9,202.16       | 27,606.48           | 0.00             | 82,819.52      | 25.00        |
| MAINTENANCE                       | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| UTILITIES                         | 2,400          | 200.00         | 600.00              | 0.00             | 1,800.00       | 25.00        |
| 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.             | 460,499        | 38,409.77      | 88,176.50           | 0.00             | 372,322.50     | 19.15        |
| 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        | 38,409.77      | 88,176.50           | 0.00             | 372,322.50     | 19.15        |
| REVENUE OVER/(UNDER) EXPENDITURES | 0              | 48.84          | 26,890.50           | 0.00             | 26,890.50      | 0.00         |

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

720-REFUSE FUND

% OF YEAR COMPLETED: 25.00

| REVENUES                                 | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % YTD BUDGET |
|--|----------------|----------------|---------------------|------------------|----------------|--------------|
| 00-REVENUE                               |                |                |                     |                  |                |              |
| 720.00.5743.000 FEES                     | 0              | 0.00           | 0.00                | 0.00             | 0.00           | 0.00         |
| 720.00.5744.000 PENALTIES                | 7,500          | 445.94         | 1,225.10            | 0.00             | 6,274.90       | 16.33        |
| 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        | 16,059.40      | 48,178.83           | 0.00             | 144,205.17     | 25.04        |
| 720.00.5752.000 COMMERCIAL TRASH COLLECT | 173,011        | 14,621.09      | 43,914.29           | 0.00             | 129,096.71     | 25.38        |
| 720.00.5755.000 RECYCLE                  | 81,018         | 6,709.50       | 20,169.28           | 0.00             | 60,848.72      | 24.89        |
| 720.00.5755.001 RECYCLE FRANCHISE FEE    | 0              | 525.00         | 1,579.50            | 0.00             | 1,579.50       | 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        | 38,360.93      | 115,067.00          | 0.00             | 345,432.00     | 24.99        |
| TOTAL REVENUE                            | 460,499        | 38,360.93      | 115,067.00          | 0.00             | 345,432.00     | 24.99        |