

## MEMO

To: Benjamin White, City Manager  
From: Daphne Hamlin, City Accountant  
Date: October 18th, 2018  
Subject: September 2018 Budget Report (unaudited final numbers)

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 September 12/12 months or 100% of the fiscal year has passed. For revenues and expenditures occurring evenly throughout the year, we expect to have used or collected close the 100% level, and to have 0% 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 98.45% collected and total expenses are 98.89%.

Ad Valorem collections currently received is 100.22%. Delinquent Ad Valorem received is 96.70%

Permits & Inspections total collected 80.15%

Sales Tax current collection rate of 99.11%.

Municipal Court Revenues current collection rate of 95.37%.

Interest Earned 113.69%

### Refuse Fund

Total revenues are 99.56% and total expenses are 94.72%.

### Water & Wastewater Fund

Total revenues for the Water Fund are 103.81%. Water expenses in Administration are 102.58%. Water Department overall expenditures are 97.22%

Total revenues for the Wastewater Fund are 84.15% Wastewater expenses are 89.32%.

### Electric Fund

Total revenues are 97.61%; the expenses are at 97.59%, includes transfers to general fund.

### Cash Summary

The cash summary is attached.

**SUMMARY OF CASH BALANCES SEPTEMBER 2018**

ACCOUNT: FNB (0815)	Interest Earned	Restricted	Assigned	Account Balance
<b>Clearing Accounts</b>				
General Fund			\$ (152,717.64)	
Permit Fund			\$ (54,580.65)	
Refuse Fund			\$ 24,253.03	
Water Fund			\$ (595,740.01)	
Wastewater Fund			\$ 766,568.70	
Electric Fund			\$ (480,295.87)	
CC Child Safety		\$ 22,188.34		
2012 Bond		\$ 89,500.65		
Waterwaste Bond Fund		\$ -		
Law Enf Training		\$ 1,874.31		
Disbursement Fund		\$ 2,143.33		
Library Donation Fund		\$ 2,464.15		
Court Tech/Sec		\$ 12,467.09		
Civic Ctr/Library Repair		\$ (26,498.35)		
JW Spain Grant		\$ 47,879.48		
Radio Note		\$ 6,082.79		
Grants		\$ (38,273.83)		
CC Bond Farmersville Parkway		\$ 180,000.86		
CC Bond Floyd		\$ (49,667.75)		
Equipment Replacement		\$ 5,322.29		
Interest Earned	\$ 419.75			
<b>TOTAL:</b>	<b>\$ 419.75</b>	<b>\$ 255,483.36</b>	<b>\$ (492,512.44)</b>	<b>\$ (237,029.08)</b>

<b>Debt Service Accounts</b>				
County Tax Deposit (FNB 0807)(Debt Service)	\$ 374.89	\$ 226,746.44		
Debt Service Reserve (Texpool 0014 ) (2 months rsv )	\$ 180.98	\$ 110,539.35		
<b>TOTAL:</b>	<b>\$ 555.87</b>	<b>\$ 337,285.79</b>		<b>\$ 337,285.79</b>

<b>Appropriated Surplus Investment Accounts</b>				
Customer meter deposits (Texpool 0008)	\$ 180.65	\$ 110,325.52		
Water Dev. Board (Texstar 1110)	\$ 2,925.65	\$ 1,669,999.49		
Summit Property Sewer Escrow (fmb 231)	\$ 25.78	\$ 16,202.83		
Camden Park Escrow Account(Texstar 1130)	\$ 6.45	\$ 3,924.39		
2012 G/O Bond, streets, water, wastewater (Texstar 0120 )	\$ 1,830.31	\$ 1,115,744.21		
<b>TOTAL:</b>	<b>\$ 4,968.84</b>	<b>\$ 2,916,196.44</b>	<b>\$ -</b>	<b>\$ 2,916,196.44</b>

<b>Unassigned Surplus Investment Accounts</b>				
Gen Fund Acct. (Texpool 0004)( Reso. 90 Day Reserve)	\$ 1,292.18	\$ 866,700.00		
Water/WW Fund (Texpool 0003)(Operating 90 day)	\$ 910.10	\$ 555,869.18		
Water/WW Fund (Texpool 00017)(Capital)	\$ 1,041.60	\$ 636,169.98		
Elec. Fund (Texpool 0005) (Operating)	\$ 81.99	\$ 50,000.00		
Elec. Fund (Texpool 0016)(Capital)	\$ 537.72	\$ 328,439.22		
Elec. Surcharge (Texpool 0015)	\$ 202.98	\$ 123,987.61		
Money Market Acct. (FNB 092)	\$ 9.07		\$ 73,563.92	
<b>TOTAL:</b>	<b>\$ 4,075.64</b>	<b>\$ 2,561,165.99</b>	<b>\$ 73,563.92</b>	<b>\$ 2,634,729.91</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>Page 1 of 2</b>	<b>\$ 6,088,231.75</b>	<b>\$ (418,948.52)</b>	<b>\$ 5,669,283.23</b>

**SUMMARY OF CASH BALANCES SEPTEMBER 2018**

<b>FEDC 4A Board Investment &amp; Checking Account</b>					
FEDC 4A Checking Account(Independent Bank 7909)	\$	13.75	\$	313,827.04	
FEDC 4A Investment Account (Texpool 0001)	\$	1,452.80	\$	887,308.24	
FEDC 4A Certificate of Deposit (Independent Bank)	\$	127.39	\$	250,000.00	
<b>TOTAL:</b>	<b>\$</b>	<b>1,593.94</b>	<b>\$</b>	<b>1,451,135.28</b>	<b>\$ - \$ 1,451,135.28</b>

<b>FCDC 4B Board Investment &amp; Checking Account</b>					
FCDC 4B Checking Account (Independent Bank 3035)	\$	13.85	\$	345,914.82	
FCDC 4B Investment Account (Texpool 0001)	\$	142.52	\$	87,043.31	
<b>TOTAL:</b>	<b>\$</b>	<b>156.37</b>	<b>\$</b>	<b>432,958.13</b>	<b>\$ - \$ 432,958.13</b>

<b>TIRZ Account</b>					
County Tax Deposits (FNB 01276)	\$	672.71	\$	422,777.64	
<b>TOTAL:</b>	<b>\$</b>	<b>672.71</b>	<b>\$</b>	<b>422,777.64</b>	<b>\$ - \$ 422,777.64</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.

CITY OF FARMERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2018

100-GENERAL FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	3,474,502	206,073.15	3,420,545.15	0.00	53,956.85	98.45
TOTAL REVENUES	3,474,502	206,073.15	3,420,545.15	0.00	53,956.85	98.45
<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						
PERSONNEL SERVICES	2,040	170.00	2,040.00	0.00	0.00	100.00
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	7,800	0.00	6,597.62	0.00	1,202.38	84.58
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 11-MAYOR & CITY COUNCIL	10,840	170.00	8,637.62	0.00	2,202.38	79.68
12-ADMINISTRATION						
PERSONNEL SERVICES	297,750	23,937.39	293,103.73	0.00	4,646.27	98.44
CONTRACTS & PROF. SVCS	244,968	19,242.22	257,725.89	0.00	12,757.89	105.21
MAINTENANCE	91,360	3,302.54	90,064.40	0.00	1,295.60	98.58
UTILITIES	23,900	1,004.50	22,877.94	0.00	1,022.06	95.72
SUPPLIES	16,100	2,073.99	17,089.82	0.00	989.82	106.15
MISCELLANEOUS	49,350	7,187.92	54,521.64	0.00	5,171.64	110.48
CAPITAL EXPENDITURES	37,015	0.00	37,013.51	0.00	1.50	100.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 12-ADMINISTRATION	760,443	56,748.56	772,396.93	0.00	11,953.92	101.57
14-MUNICIPAL COURT						
PERSONNEL SERVICES	146,695	10,973.80	146,478.04	0.00	216.96	99.85
CONTRACTS & PROF. SVCS	26,450	1,459.37	19,235.95	0.00	7,214.05	72.73
MAINTENANCE	11,350	487.37	10,774.19	0.00	575.81	94.93
UTILITIES	1,500	139.96	1,754.33	0.00	254.33	116.96
SUPPLIES	5,000	177.94	4,670.86	0.00	329.14	93.42
MISCELLANEOUS	8,500	219.88	8,499.39	0.00	0.61	99.99
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 14-MUNICIPAL COURT	199,495	13,458.32	191,412.76	0.00	8,082.24	95.95
15-LIBRARY						
PERSONNEL SERVICES	116,318	7,038.38	116,939.85	0.00	621.85	100.53
CONTRACTS & PROF. SVCS	200	0.00	171.90	0.00	28.10	85.95
MAINTENANCE	34,930	2,937.37	31,367.25	0.00	3,562.75	89.80
UTILITIES	10,000	939.38	9,923.97	0.00	76.03	99.24
SUPPLIES	3,200	286.48	3,023.03	0.00	176.97	94.47

REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2018

100-GENERAL FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
MISCELLANEOUS	6,500	161.01	4,569.69	0.00	1,930.31	70.30
CAPITAL EXPENDITURES	15,000	2,518.52	10,930.82	0.00	4,069.18	72.87
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 15-LIBRARY	186,148	13,881.14	176,926.51	0.00	9,221.49	95.05
<u>16-CIVIC/CENTER</u>						
UTILITIES	13,750	701.38	13,632.35	0.00	117.65	99.14
TOTAL 16-CIVIC/CENTER	13,750	701.38	13,632.35	0.00	117.65	99.14
<u>21-POLICE DEPT.</u>						
PERSONNEL SERVICES	812,663	61,495.49	816,439.57	0.00	3,776.57	100.46
CONTRACTS & PROF. SVCS	73,235	1,288.53	67,809.01	0.00	5,425.99	92.59
MISCELLANEOUS	1,000	0.00	718.32	0.00	281.68	71.83
MAINTENANCE	72,960	2,519.87	56,116.96	3,324.70	13,518.34	81.47
UTILITIES	39,500	3,597.69	34,128.10	0.00	5,371.90	86.40
SUPPLIES	63,300	3,559.58	57,061.54	0.00	6,238.46	90.14
MISCELLANEOUS	22,200	2,991.57	29,420.80	0.00	7,220.80	132.53
CAPITAL EXPENDITURES	0	390.48	847.33	0.00	847.33	0.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 21-POLICE DEPT.	1,084,858	75,062.25	1,062,541.63	3,324.70	18,991.67	96.25
<u>22-FIRE DEPT.</u>						
PERSONNEL SERVICES	194,733	19,954.62	196,301.25	0.00	1,568.25	100.81
CONTRACTS & PROF. SVCS	40,340	320.00	40,059.78	0.00	280.22	99.31
MISCELLANEOUS	500	0.00	25.92	0.00	474.08	5.18
MAINTENANCE	26,120	3,608.04	23,704.35	83.52	2,332.13	91.07
UTILITIES	2,200	211.96	2,429.59	0.00	229.59	110.44
SUPPLIES	25,700	604.66	13,844.85	0.00	11,855.15	53.87
MISCELLANEOUS	24,000	608.66	24,632.46	0.00	632.46	102.64
CAPITAL EXPENDITURES	106,211	0.00	106,210.62	0.00	0.38	100.00
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 22-FIRE DEPT.	419,804	25,307.94	407,208.82	83.52	12,511.66	97.02
<u>34-STREET SYSTEM</u>						
PERSONNEL SERVICES	108,353	8,457.61	113,762.32	0.00	5,409.32	104.99
CONTRACTS & PROF. SVCS	5,300	0.00	1,951.11	0.00	3,348.89	36.81
MISCELLANEOUS	103,250	549.00	65,221.22	0.00	38,028.78	63.17
MAINTENANCE	3,500	0.00	3,363.04	0.00	136.96	96.09
UTILITIES	6,050	431.20	5,664.98	0.00	385.02	93.64
SUPPLIES	8,393	502.18	8,658.80	0.00	265.80	103.17
MISCELLANEOUS	1,000	0.00	422.80	0.00	577.20	42.28
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 34-STREET SYSTEM	235,846	9,939.99	199,044.27	0.00	36,801.73	84.40
<u>60-PUBLIC WORKS BLDG</u>						
PERSONNEL SERVICES	174,560	14,851.09	182,060.59	0.00	7,500.59	104.30
CONTRACTS & PROF. SVCS	19,000	0.00	14,442.18	0.00	4,557.82	76.01
MISCELLANEOUS	33,288	284.19	28,519.88	0.00	4,768.12	85.68
MAINTENANCE	63,712	6,328.01	66,820.49	0.00	3,108.49	104.88
UTILITIES	22,150	1,133.63	19,457.41	0.00	2,692.59	87.84

REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2018

100-GENERAL FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	300	0.00	296.95	0.00	3.05	98.98
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	313,010	22,596.92	311,597.50	0.00	1,412.50	99.55
<b>39-PARKS</b>						
PERSONNEL SERVICES	56,545	2,787.66	56,387.06	0.00	157.94	99.72
CONTRACTS & PROF. SVCS	66,750	7,120.00	64,939.92	0.00	1,810.08	97.29
MISCELLANEOUS	21,000	488.95	17,347.19	0.00	3,652.81	82.61
MAINTENANCE	16,500	1,026.47	12,476.90	0.00	4,023.10	75.62
UTILITIES	60,550	3,362.42	56,824.31	0.00	3,725.69	93.85
SUPPLIES	3,682	0.00	1,194.48	0.00	2,487.52	32.44
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	225,527	14,785.50	209,169.86	0.00	16,357.14	92.75
<b>71-DEBT SERVICE</b>						
DEBT SERVICE	168,835	70,985.82	222,270.15	0.00	53,435.15	131.65
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 71-DEBT SERVICE	168,835	70,985.82	222,270.15	0.00	53,435.15	131.65
TOTAL EXPENDITURES	3,618,556	303,637.82	3,574,838.40	3,408.21	40,309.39	98.89
REVENUE OVER/(UNDER) EXPENDITURES	( 144,054)	( 97,564.67)	( 154,293.25)	( 3,408.21)	13,647.46	109.47

100-GENERAL FUND

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
100.00.5711.000 AD VALOREM TAX	847,000	1,241.05	848,867.67	0.00 (	1,867.67)	100.22
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.	41,000	1,175.94	39,647.89	0.00	1,352.11	96.70
100.00.5714.000 CC CONV FEE UTILITY	0	0.00	0.00	0.00	0.00	0.00
100.00.5715.000 TIRZ	0	0.00	0.00	0.00	0.00	0.00
100.00.5721.000 SALES TAX	458,464	34,520.83	454,405.60	0.00	4,058.40	99.11
100.00.5722.000 BEVERAGE TAX	2,600	0.00	2,170.38	0.00	429.62	83.48
100.00.5730.000 FRANCHISE FEES - GARBAGE	32,655	2,715.00	32,650.34	0.00	4.66	99.99
100.00.5731.000 FRANCHISE FEES - GAS	26,564	0.00	26,563.81	0.00	0.19	100.00
100.00.5732.000 SKYBEAM	58,320	4,860.00	58,320.00	0.00	0.00	100.00
100.00.5733.000 ELEC. FUND FRANCHISE FEE	6,500	0.00	6,835.91	0.00 (	335.91)	105.17
100.00.5734.000 FRANCHISE FEES - TELE.	5,500	69.84	2,989.18	0.00	2,510.82	54.35
100.00.5735.000 FRANCHISE FEES - CABLE	13,000	0.00	12,873.62	0.00	126.38	99.03
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	855.00	36,067.42	0.00	8,932.58	80.15
100.00.5741.001 ALCOHOL BEVERAGE PERMIT	188	0.00	187.50	0.00	0.50	99.73
100.00.5742.000 PLANNING & ZONING FEES	9,500	14,104.54	23,447.58	0.00 (	13,947.58)	246.82
100.00.5743.000 FEES (ANIMAL REG)	100	0.00	60.00	0.00	40.00	60.00
100.00.5744.000 PENALTIES	150,000	13,602.85	143,052.78	0.00	6,947.22	95.37
100.00.5745.000 CNTY FIRE RUNS	102,432	0.00	102,431.05	0.00	0.95	100.00
100.00.5746.000 ONION SHED RENTAL	1,000	100.00	550.00	0.00	450.00	55.00
100.00.5747.000 COUNTY LIBRARY FUND	6,970	6,970.08	6,970.08	0.00 (	0.08)	100.00
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
100.00.5751.000 MUN. CT. TECHNOLOGY FUND	0	0.00	0.00	0.00	0.00	0.00
100.00.5752.000 SENIOR CENTER DONATIONS	250	0.00 (	347.20)	0.00	597.20	138.88-
100.00.5754.000 GRANT PROCEEDS	136,148	0.00	136,148.40	0.00 (	0.40)	100.00
100.00.5758.000 T-MOBILE LEASE	16,747	0.00	15,352.04	0.00	1,394.96	91.67
100.00.5759.000 GAMING MACHINE LICENSE	600	0.00	600.00	0.00	0.00	100.00
100.00.5760.000 SRO SUPPORT	0	0.00	0.00	0.00	0.00	0.00
100.00.5762.000 INTEREST EARNED	15,000	1,711.93	17,054.21	0.00 (	2,054.21)	113.69
100.00.5763.000 FEDC 4A STAFF SUPPORT	600	0.00	1,000.00	0.00 (	400.00)	166.67
100.00.5765.000 RENT E. TX. MED CTR.	12,000	1,000.00	13,395.64	0.00 (	1,395.64)	111.63
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	7,800	0.00	7,731.42	0.00	68.58	99.12
100.00.5769.000 OTHER INCOME	25,000	1,929.78	28,938.08	0.00 (	3,938.08)	115.75
100.00.5771.000 ATHLETIC COMPLEX	0	0.00	0.00	0.00	0.00	0.00
100.00.5772.000 PUBLIC WORKS REVENUE	1,564	0.00	6,425.90	0.00 (	4,861.90)	410.86
100.00.5773.000 REVENUE RESCUE	0	0.00	0.00	0.00	0.00	0.00
100.00.5774.000 ALARM FEE	500	0.00	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
100.00.5777.000 BRICK CAMPAIGN	50	0.00	50.00	0.00	0.00	100.00
100.00.5778.000 PARK DEDICATION FEE	250	0.00	0.00	0.00	250.00	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	1,000	0.00	0.00	0.00	1,000.00	0.00
100.00.5792.000 ADM.SUPPORT CHARGES	20,710	1,725.82	20,709.84	0.00	0.16	100.00



100-GENERAL FUND

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
100.00.5793.000 RENT RECEIVED	3,600	300.00	3,600.00	0.00	0.00	100.00
100.00.5794.000 CIVIC RENT	5,500	500.00	4,670.00	0.00	830.00	84.91
100.00.5795.000 4B SALARY	65,000	0.00	23,545.62	0.00	41,454.38	36.22
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
100.00.5799.000 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	60,985	0.00	60,985.45	0.00 (	0.45)	100.00
100.00.5991.000 TRANSFERS IN-OTHER FUNDS	1,424,286	118,690.49	1,424,285.88	0.00	0.12	100.00
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	45,114.59	0.00 (	45,114.59)	0.00
100.00.5995.000 TRANSFERS-RESERVE	57,000	0.00	0.00	0.00	57,000.00	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 TIR2 TRANSFER OUT	( 186,881)	0.00	( 186,880.53)	0.00 (	0.47)	100.00
TOTAL 00-REVENUE	3,474,502	206,073.15	3,420,545.15	0.00	53,956.85	98.45

TOTAL REVENUE	3,474,502	206,073.15	3,420,545.15	0.00	53,956.85	98.45
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700-WATER FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET	
<u>REVENUE SUMMARY</u>							
00-REVENUE	1,346,096	153,873.85	1,397,358.54	0.00 (	51,262.54)	103.81	
TOTAL REVENUES	1,346,096	153,873.85	1,397,358.54	0.00 (	51,262.54)	103.81	
<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	89,884	8,933.97	91,414.60	0.00 (	1,530.60)	101.70	
CONTRACTS & PROF. SVCS	0	0.00	0.00	0.00	0.00	0.00	
MAINTENANCE	26,465	590.61	30,455.79	0.00 (	3,990.79)	115.08	
UTILITIES	5,810	546.28	4,828.55	0.00	981.45	83.11	
SUPPLIES	2,000	82.50	1,711.70	0.00	288.30	85.59	
MISCELLANEOUS	7,500	329.48	6,638.91	0.00	861.09	88.52	
TOTAL 12-ADMINISTRATION	131,659	10,482.84	135,049.55	0.00 (	3,390.55)	102.58	
<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	216,534	17,895.87	204,436.56	0.00	12,097.44	94.41	
CONTRACTS & PROF. SVCS	110,620	1,690.41	87,251.96	0.00	23,368.04	78.88	
MISCELLANEOUS	123,513	11,146.75	112,546.98	0.00	10,966.02	91.12	
MAINTENANCE	8,500	101.37	11,928.71	0.00 (	3,428.71)	140.34	
UTILITIES	29,799	2,879.29	30,975.36	0.00 (	1,176.36)	103.95	
SUPPLIES	788,759	130,884.68	788,730.52	0.00	28.48	100.00	
MISCELLANEOUS	14,000	131.91	9,454.45	0.00	4,545.55	67.53	
CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00	
TRANSFERS	121,874	10,156.17	121,874.04	0.00 (	0.04)	100.00	
TOTAL 35-WATER DEPT.	1,413,599	174,886.45	1,367,198.58	0.00	46,400.42	96.72	
<u>TOTAL EXPENDITURES</u>							
TOTAL EXPENDITURES	1,545,258	185,369.29	1,502,265.19	0.00	42,992.81	97.22	
<u>REVENUE OVER/(UNDER) EXPENDITURES</u>							
REVENUE OVER/(UNDER) EXPENDITURES	(	199,162)	(	31,495.44)	(	104,906.65)	52.67

CITY OF FARMERSVILLE  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2018

700-WATER FUND

% OF YEAR COMPLETED: 100.00

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	6,500	855.00	7,382.50	0.00	882.50)	113.58
700.00.5743.000 CONNECT FEE	10,568	1,444.07	8,704.14	0.00	1,863.86	82.36
700.00.5744.000 PENALTIES	175,000	19,486.62	183,429.27	0.00	8,429.27)	104.82
700.00.5745.000 AGREEMENTS AND CONTRACTS	4,055	0.00	2,361.00	0.00	1,694.00	58.22
700.00.5746.000 IMPACT FEE	1,095,231	99,703.54	1,108,934.48	0.00	13,703.48)	101.25
700.00.5751.000 CITY WATER SALES	0	0.00	0.00	0.00	0.00	0.00
700.00.5752.000 CHANGE IN UTILITY DEPOSIT	6,200	600.00	6,260.00	0.00	60.00)	100.97
700.00.5753.000 WATER TAP FEES	9,573	1,099.82	10,633.82	0.00	1,060.82)	111.08
700.00.5762.000 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
700.00.5767.000 OTHER REVENUE	9,956	30,684.80	40,640.33	0.00	30,684.33)	408.20
700.00.5993.000 TRANSFER IN	29,013	0.00	29,013.00	0.00	0.00	100.00
TOTAL 00-REVENUE	1,346,096	153,873.85	1,397,358.54	0.00	51,262.54)	103.81

TOTAL REVENUE	1,346,096	153,873.85	1,397,358.54	0.00	51,262.54)	103.81
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CITY OF FARMERSVILLE  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2018

705-WASTEWATER  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	1,194,559	86,336.94	1,005,262.23	0.00	189,296.77	84.15
TOTAL REVENUES	1,194,559	86,336.94	1,005,262.23	0.00	189,296.77	84.15
<u>EXPENDITURE SUMMARY</u>						
00-TRANSFER OUT						
TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 00-TRANSFER OUT	0	0.00	0.00	0.00	0.00	0.00
12-ADMINISTRATION						
PERSONNEL SERVICES	20,696	1,587.40	20,758.02	0.00	62.02	100.30
TOTAL 12-ADMINISTRATION	20,696	1,587.40	20,758.02	0.00	62.02	100.30
36-WASTEWATER SYSTEM						
PERSONNEL SERVICES	70,561	7,266.63	67,939.28	0.00	2,621.72	96.28
CONTRACTS & PROF. SVCS	24,908	1,347.63	13,887.94	0.00	11,020.06	55.76
MISCELLANEOUS	68,204	0.00	20,632.41	0.00	47,571.59	30.25
MAINTENANCE	422,255	5,684.79	373,058.12	0.00	49,196.88	88.35
UTILITIES	13,375	840.89	11,637.52	0.00	1,737.48	87.01
SUPPLIES	5,808	502.18	7,588.07	0.00	1,780.07	130.65
MISCELLANEOUS	5,000	0.00	0.00	0.00	5,000.00	0.00
DEBT SERVICE	50,727	0.00	50,854.88	0.00	127.88	100.25
CAPITAL EXPENDITURES	144,375	0.00	144,372.24	0.00	2.76	100.00
TRANSFERS	252,780	21,065.00	252,780.00	0.00	0.00	100.00
TOTAL 36-WASTEWATER SYSTEM	1,057,993	36,707.12	942,750.46	0.00	115,242.54	89.11
TOTAL EXPENDITURES	1,078,689	38,294.52	963,508.48	0.00	115,180.52	89.32
REVENUE OVER/(UNDER) EXPENDITURES	115,870	48,042.42	41,753.75	0.00	74,116.25	36.03

CITY OF FARMERSVILLE  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2018

705-WASTEWATER

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
705.00.5741.000 SEWER SALES	963,217	83,891.51	971,864.99	0.00 (	8,647.99)	100.90
705.00.5743.000 FEES	0	0.00	0.00	0.00	0.00	0.00
705.00.5744.000 PENALTIES	12,440	1,403.83	10,279.95	0.00	2,160.05	82.64
705.00.5745.000 AGREEMENTS AND CONTRACTS	0	0.00	0.00	0.00	0.00	0.00
705.00.5746.000 IMPACT FEE	10,000	0.00	8,261.00	0.00	1,739.00	82.61
705.00.5753.000 SEWER TAP FEE	3,600	0.00	4,200.00	0.00 (	600.00)	116.67
705.00.5762.000 INTEREST EARNED	10,200	1,041.60	10,656.29	0.00 (	456.29)	104.47
705.00.5767.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	0.00
705.00.5995.000 TRANSFER IN RESERVES	195,102	0.00	0.00	0.00	195,102.00	0.00
TOTAL 00-REVENUE	1,194,559	86,336.94	1,005,262.23	0.00	189,296.77	84.15
TOTAL REVENUE	1,194,559	86,336.94	1,005,262.23	0.00	189,296.77	84.15

CITY OF FARMERSVILLE  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2018

715-ELECTRIC FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	3,880,430	378,653.80	3,787,850.07	0.00	92,579.93	97.61
TOTAL REVENUES	3,880,430	378,653.80	3,787,850.07	0.00	92,579.93	97.61
<u>EXPENDITURE SUMMARY</u>						
12-ADMINISTRATION						
PERSONNEL SERVICES	61,544	4,848.49	61,851.66	0.00 (	307.66)	100.50
TOTAL 12-ADMINISTRATION	61,544	4,848.49	61,851.66	0.00 (	307.66)	100.50
37-ELECTRIC DEPT.						
PERSONNEL SERVICES	464,552	34,244.97	465,049.23	0.00 (	497.23)	100.11
CONTRACTS & PROF. SVCS	89,600	1,821.25	66,384.78	0.00	23,215.22	74.09
MISCELLANEOUS	173,000	1,756.58	142,510.90	59.41	30,429.69	82.41
MAINTENANCE	18,932	424.58	17,919.80	0.00	1,012.20	94.65
UTILITIES	13,750	913.49	10,584.76	0.00	3,165.24	76.98
SUPPLIES	1,815,812	157,633.98	1,801,101.62	0.00	14,710.38	99.19
MISCELLANEOUS	26,455	1,422.86	11,585.38	0.00	14,869.62	43.79
DEBT SERVICE	127,579	0.00	128,807.00	0.00 (	1,228.00)	100.96
CAPITAL EXPENDITURES	150,000	0.00	141,789.47	0.00	8,210.53	94.53
TRANSFERS	939,206	78,267.16	939,205.92	0.00	0.08	100.00
TOTAL 37-ELECTRIC DEPT.	3,818,886	276,484.87	3,724,938.86	59.41	93,887.73	97.54
TOTAL EXPENDITURES	3,880,430	281,333.36	3,786,790.52	59.41	93,580.07	97.59
REVENUE OVER/(UNDER) EXPENDITURES	0	97,320.44	1,059.55 (	59.41) (	1,000.14)	0.00

CITY OF FARMERSVILLE  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2018

715-ELECTRIC FUND

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
715.00.5743.000 FEES	7,000	1,620.00	8,222.50	0.00 (	1,222.50)	117.46
715.00.5744.000 PENALTIES	40,000	6,695.17	36,443.01	0.00 (	3,556.99	91.11
715.00.5745.000 AGREEMENTS AND CONTRACTS	0	0.00	30.00	0.00 (	30.00)	0.00
715.00.5751.000 ELECTRICITY SALES	3,396,430	341,197.48	3,314,733.83	0.00	81,696.17	97.59
715.00.5752.000 CHANGE IN ELECTRIC DEPOS	0	0.00	0.00	0.00	0.00	0.00
715.00.5755.000 SURCHARGE	150,000	15,677.99	147,060.05	0.00	2,939.95	98.04
715.00.5757.000 PCA (POWER COST ADJ)	280,000	12,640.47	273,704.00	0.00	6,296.00	97.75
715.00.5762.000 INTEREST	7,000	822.69	7,656.68	0.00 (	656.68)	109.38
715.00.5767.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	0.00
715.00.5770.000 SALES TAX REVENUE	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	3,880,430	378,653.80	3,787,850.07	0.00	92,579.93	97.61

TOTAL REVENUE	3,880,430	378,653.80	3,787,850.07	0.00	92,579.93	97.61
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720-REFUSE FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
00-REVENUE	464,767	38,919.41	462,741.78	0.00	2,025.22	99.56
TOTAL REVENUES	464,767	38,919.41	462,741.78	0.00	2,025.22	99.56
<u>EXPENDITURE SUMMARY</u>						
32-REFUSE DEPT.						
PERSONNEL SERVICES	0	0.00	0.00	0.00	0.00	0.00
CONTRACTS & PROF. SVCS	351,941	29,748.49	327,411.49	0.00	24,529.51	93.03
MISCELLANEOUS	110,426	9,202.16	110,425.92	0.00	0.08	100.00
MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
UTILITIES	2,400	200.00	2,400.00	0.00	0.00	100.00
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.	464,767	39,150.65	440,237.41	0.00	24,529.59	94.72
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	464,767	39,150.65	440,237.41	0.00	24,529.59	94.72
REVENUE OVER/(UNDER) EXPENDITURES	0 (	231.24)	22,504.37	0.00 (	22,504.37)	0.00



CITY OF FARMERSVILLE  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2018

720-REFUSE FUND

% OF YEAR COMPLETED: 100.00

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
720.00.5743.000 FEES	5,500	554.41	4,282.21	0.00	1,217.79	77.86
720.00.5744.000 PENALTIES	0	0.00	0.00	0.00	0.00	0.00
720.00.5745.000 AGREEMENTS AND CONTRACTS	193,348	16,231.46	193,570.98	0.00	222.98	100.12
720.00.5751.000 RESIDENTIAL TRASH COLL	177,851	14,919.71	178,153.19	0.00	302.19	100.17
720.00.5752.000 COMMERCIAL TRASH COLLECT	81,828	6,690.33	80,438.40	0.00	1,389.60	98.30
720.00.5755.000 RECYCLE	6,240	523.50	6,297.00	0.00	57.00	100.91
720.00.5755.001 RECYCLE FRANCHISE FEE	0	0.00	0.00	0.00	0.00	0.00
720.00.5762.000 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
720.00.5767.000 OTHER REVENUE	0	0.00	0.00	0.00	0.00	0.00
720.00.5768.000 BRUSH AND CHIPPING AND P	0	0.00	0.00	0.00	0.00	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	464,767	38,919.41	462,741.78	0.00	2,025.22	99.56

TOTAL REVENUE	464,767	38,919.41	462,741.78	0.00	2,025.22	99.56
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