Gregorio Gomez, Mayor
Paul Boyer, Mayor Pro Tem
Don Rowlett, Council Member
Matt Sisk, Council Member
Leonel Benavides, Council Member

AGENDA
Farmersville City Council

SPECIAL MEETING

JUNE 6, 2016 - 6:00 PM
Meeting held in Civic Center Council Chambers – 909 W. Visalia Road Farmersville, California

1. Call To Order

1.I. 6:00 PM AGENDA FOR SPECIAL MEETING JUNE 6, 2016
AGENDA FOR SPECIAL MEETING

Documents: AGENDA SPECIAL CITY COUNCIL MEETING 06-06-2016 AT 6 PM.PDF

2. Roll Call

3. Invocation

4. Pledge Of Allegiance

5. Public Comment

Provides an opportunity for members of the public to address the City Council on items of interest to the public within the Council's jurisdiction and which are not already on the agenda this evening. It is the policy of the Council not to answer questions impromptu. Concerns or complaints will be referred to the City Manager's office. Speakers should limit their comments to not more than two (2) minutes. No more than twenty (20) total minutes will be allowed for Public Comment. For items which are on the agenda this evening, members of the public will be provided an opportunity to address the council as each item is brought up for discussion. Comments are to be addressed to the Council as a body and not to any individual Council Member.

6. Consent Agenda

Under a CONSENT AGENDA category, a recommended course of action for each item is made. Any Council Member or Member of the Public may remove any item from the CONSENT AGENDA in order to discuss and/or change the recommended course of action, and the Council can approve the remainder of the CONSENT AGENDA.

6.I. 6:00 PM Consideration Of Draft Resolution 2016-021 Consolidation Of 2016 General Election
Recommend City Council Adopt draft Resolution 2016-021 Consolidating 2016 General Election.

Documents: ITEM 6.1 RESO 2016-021 ELECTION.PDF

6.II. 6:00 PM Consideration Of Draft Resolution 2016-022 Rendering Election Services
Recommend City Council Adopt draft Resolution 2016-022 to Render Election Services.

Documents: ITEM 6.II RESO 2016-022 ELECTION SERIVCES.PDF

7. Work/Study Sessions

7.I. 6:00 PM Work Study Session Of Proposed Draft Fiscal Year 2016-2017 Budget
Presentation and discussion of proposed draft Fiscal Year 2016-2017 Budget with possible direction to Staff.

Documents: ITEM 7.1 STAFF REPORT FY 17 DRAFT BUDGET.PDF, ITEM 7.I ATTACHMENT 1 - BUDGET NARRATIVE REPORT.PDF, ITEM 7.I ATTACHMENT 2 DRAFT FY 17 BUDGET WORKSHEET.PDF, ITEM 7.I ATTACHMENT 3 TRIPLE FLIP WHITE PAPER.PDF

8. Council Reports

9. Adjourn To Closed Session Or Adjourn To Next Meeting

10. Footer

Documents: FARMERSVILLE CITY HALL FOOTER.PDF

NOTICE TO PUBLIC

The City of Farmersville Civic Center and City Council Chambers comply with the provisions of the Americans with Disabilities Act (ADA). Anyone needing special assistance please contact City Hall at (559) 747-0458 please allow at least six (6) hours prior to the meeting so that staff may make arrangements to accommodate you.

Materials related to an item on this agenda submitted to the Council after distribution of the agenda packet are available for public inspection in the City's offices during normal business hours.

AGENDA

Farmersville City Council

Special Meeting

Monday June 6, 2016 • 6:00 PM

Meeting held in Civic Center Council Chambers – 909 W. Visalia Road
Farmersville, California

Gregorio Gomez, Mayor
Paul Boyer, Mayor Pro Tem
Don Rowlett, Council Member
Matt Sisk, Council Member
Leonel Benavides, Council Member

1. **Call to Order**

2. **Roll Call**

3. **Invocation**

4. **Pledge of Allegiance**

5. **Public Comment on Matters NOT on the Agenda** - ***It is the policy of the Council not to answer questions impromptu. Concerns or complaints will be referred to the City Manager's office. Speakers should limit their comments to not more than two (2) minutes. No more than twenty (20) total minutes will be allowed for Public Comment. For items which are on the agenda this evening, members of the public will be provided an opportunity to address the council as each item is brought up for discussion. Comments are to be addressed to the Council as a body and not to any individual Council member***

6. **Consent Agenda**
   - 6.I Consideration of Resolution 2016-021, Resolution Requesting and Consenting to Consolidation of Elections; and Setting Specifications of the Election Order.

     Recommendation by City Manager to Approve Resolution 2016-021.

   - 6.II Consideration of Resolution 2016-022, Resolution Requesting the Tulare County Board of Supervisors Permit the County Registrar of Voters to Render Specified Services of the City of Farmersville

     Recommendation by City Manager to Approve Resolution 2016-022.

7. **Work Study Session**
   - 7.I Presentation and discussion of proposed draft Fiscal Year 2016-2017 Budget, with possible direction to staff.

8. **Council Comments and Reports**

9. **Adjournment**

NOTICE TO PUBLIC

The City of Farmersville Civic Center and City Council Chambers comply with the provisions of the Americans with Disabilities Act (ADA). Anyone needing special assistance please contact City Hall at

(559) 747-0458 please allow at least six (6) hours prior to the meeting so that staff may make arrangements to accommodate you. Materials related to an item on this agenda submitted to the Council after distribution of the agenda packet are available for public inspection in the City's offices during normal business hours.

Approved for Posting by Mayor Gomez: _____ **Date:** 6/1/16

I hereby certify that I posted the City Council Meeting Agenda for June 6, 2016 at the following locations:

Civic Center City Hall, 909 West Visalia Road
Fire Station No. 2, 846 North Magnolia
U. S. Post Office, 382 North Farmersville Boulevard

By _____ **Date:** 6-3-16 **Time:** 3:00 pm

Agenda # 6.1

City Council

Staff Report

TO: Honorable Mayor and City Council

FROM: John Jansons, City Manager

DATE: June 6, 2016

SUBJECT: Draft Resolution 2016-021 Consolidation of November 8, 2016 Election

RECOMMENDED ACTION:
It is respectfully recommended that the City Council adopt draft Resolution 2016-021, requesting and consenting to Consolidation of Election and Setting Specifications of the Election Order.

BACKGROUND and DISCUSSION:
The City Council has ordered a Municipal Election to be held on Tuesday, November 8, 2016 to fill certain municipal offices. At that time, other elections may be held in whole or in part of the territory of the City and it is to the advantage of the City to consolidate pursuant to Elections Code Section 10400.

Elections Code Section 10242 provides that the governing board shall determine the hours of opening and closing the polls and Elections Code Section 10002 requires the City to reimburse the County in full for the services performed upon presentation of a bill to the City by the County Elections for these services.

Elections Code Section 13307 requires that before the nominating period opens, the governing body must determine whether a charge shall be levied against each candidate submitting a candidate's statement to be sent to the voters and Elections Code Section 12101 requires the publication of a notice of the election once in a newspaper of general circulation in the city.

The election will be held in accordance with the following specifications:

1) The Election shall be held on Tuesday, the 8th day of November, 2016. The purpose of the election is to choose successors for the following offices:

   Council Member: Term 12/12/2016 – 12/14/2020

   Council Member: Term 12/12/2014 – 12/14/2020

By approving this Resolution, the City Council hereby requests and consents to the consolidation of this election with other elections which may be held in whole or in part of the territory of the City, as provided in Elections Code Section 10400. Further, the City hereby designates the hours the polls are to be kept open shall be from 7:00 A.M. to 8:00 P.M.

As a result, the City will reimburse the County for actual cost incurred in conducting the election upon receipt of a bill stating the amount due as determined by the elections official.

By this Resolution, the City Council has determined that the Candidate will pay for the Candidate's Statement. The Candidate's Statement will be limited to 200 words.

Additionally, the City requests that the Registrar of Voters publish the Notice of Election in the following newspaper of general circulation that is regularly circulated in the City: The Foothill Sun Gazette.

Finally, the City directs that a certified copy of this Resolution be forwarded to the Registrar of Voters, and the Board of Supervisors of Tulare County.

COORDINATION & REVIEW:
The proposed Resolution has been coordinated with the County of Tulare Election Office, the Office of the City Clerk and the City Attorney.

FISCAL IMPACT:
Estimated cost to the City for 2016 Election is between $3,000 and $4,000 based upon past election year costs.

CONCLUSION:
It is respectfully recommended that the City Council adopt draft Resolution 2016-021, Requesting and Consenting to Consolidation of Election and Setting Specifications of the Election Order.

Attachment: Draft Resolution 2016-021

Respectfully Submitted By:

John Jansons
City Manager

BEFORE THE CITY COUNCIL OF THE CITY OF FARMERSVILLE

Resolution Requesting and Consenting to)
Consolidation of Elections; and Setting) **RESOLUTION NO. 2016-021**
Specifications of the Election Order)

WHEREAS, the City Council has ordered a Municipal Election to be held on Tuesday, November 8, 2016 to fill certain municipal offices; and

WHEREAS, other elections may be held in whole or in part of the territory of the City and it is to the advantage of the City to consolidate pursuant to Elections Code Section 10400; and

WHEREAS, Elections Code Section 10242 provides that the governing board shall determine the hours of opening and closing the polls; and

WHEREAS, Elections Code Section 10002 requires the City to reimburse the County in full for the services performed upon presentation of a bill to the City by the County Elections; and

WHEREAS, Elections Code Section 13307 requires that before the nominating period opens, the governing body must determine whether a charge shall be levied against each candidate submitting a candidate's statement to be sent to the voters; and

WHEREAS, Elections Code Section 12101 requires the publication of a notice of the election once in a newspaper of general circulation in the city;

NOW, THEREFORE, IT IS ORDERED that an election be held in accordance with the following specifications:

SPECIFICATION OF THE ELECTION ORDER

1. The Election shall be held on Tuesday, the 8th day of November, 2016. The purpose of the election is to choose successors for the following offices:

   Council Member: Term 12/12/2016 – 12/14/2020

   Council Member: Term 12/12/2014 – 12/14/2020

2. This City Council hereby request and consents to the consolidation of this election with other elections which may be held in whole or in part of the territory of the City, as provided in Elections Code Section 10400.

3. The city hereby designates the hours the polls are to be kept open shall be from 7:00 A.M. to 8:00 P.M.

4. The City will reimburse the County for actual cost incurred in conducting the election upon receipt of a bill stating the amount due as determined by the elections official.

5. The city council has determined that the Candidate will pay for the Candidate's Statement. The Candidate's Statement will be limited to 200 words.

6. The City requests that the Registrar of Voters publish the Notice of Election in the following newspaper of general circulation that is regularly circulated in the City: The Foothill Sun Gazette.

7. The City directs that a certified copy of this Resolution be forwarded to the Registrar of Voters, and the Board of Supervisors of Tulare County.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Councilmember _____, seconded by Councilmember _____, at a special meeting on this 6th day of June, 2016, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

_____
Gregorio Gomez, Mayor

ATTEST: _____
Paul Boyer, City Clerk Pro Tempore

DATE: _____

STATE OF CALIFORNIA)
COUNTY OF TULARE)ss
CITY OF FARMERSVILLE)

I, Paul Boyer, City Clerk Pro Tempore of the City of Farmersville, Tulare County, State of California hereby certify that the foregoing is a full and true Resolution No. 2016-022 passed and adopted by the Council of the City of Farmersville at a special meeting held on June 6, 2016, at their normal place of meeting and a copy of the resolution is on file with the Office of the City Clerk.

Signed: _____

Date: _____

Agenda # 6.11

City Council

Staff Report

TO: Honorable Mayor and City Council

FROM: John Jansons, City Manager

DATE: June 6, 2016

SUBJECT: Draft Resolution 2016-022 Requesting Tulare County Provide Election Services.to the City of Farmersville

---

RECOMMENDED ACTION:
It is respectfully recommended that the City Council adopt draft Resolution 2016-022, requesting Tulare County provide election services.to the City of Farmersville.

BACKGROUND and DISCUSSION:
Pursuant to the Elections Code, the governing body of any city may, by Resolution, requesting the Board of Supervisors of the county to permit the county elections official to render specified services to the city relating to the conduct of an election.

The City Council of Farmersville has ordered an election be held within the boundaries of the City on November 8, 2016. As a result, the Board of Supervisors of Tulare County is hereby requested to permit the County Registrar of Voters to render services to the City relating to the conduct of the November 8, 2016, Municipal Election. These services will include:

1. Distribute and file nomination papers and candidate statement for candidates for city offices.
2. Make all required publications.
3. Prepare, print and mail to the qualified electors of the city sample ballots and voter pamphlets.
4. Provide Vote by Mail ballots for said Municipal Election for use by the qualified electors who may be entitled to Vote by Mail ballots in the manner provided by law.
5. Order consolidation of precincts, appoint precinct boards, designate polling places and instruct election officers concerning their duties.
6. Conduct and canvass the returns of the election and certify the votes cast to the city.
7. Receive and process Vote by Mail ballot voter applications.
8. Prepare, print and deliver to the polling places supplies, including the official ballots and a receipt for said supplies.
9. Recount votes, if requested, in accordance with state law.

10. Conduct the above election duties in accordance with the Voting Rights Act of 1975.
11. Perform all other pertinent services required to be performed for said election other than the requirements of the Fair Political Practices Commission; said Fair Political Practices Commission requirements to be performed by the City Clerk.

Following adoption, the City Clerk is hereby authorized and directed to transmit certified copies of this Resolution to the Board of Supervisors and to the County Registrar of Voters.

COORDINATION & REVIEW:
The proposed Resolution has been coordinated with the County of Tulare Election Office, the Office of the City Clerk, Finance Dept. and the City Attorney.

FISCAL IMPACT:
Estimated cost to the City for 2016 Election is between $3,000 and $4,000 based upon past election year costs.

CONCLUSION:
It is respectfully recommended that the City Council adopt draft Resolution 2016-022, requesting Tulare County provide election services.to the City of Farmersville

Attachment: Draft Resolution 2016-022

Respectfully Submitted By:

John Jansons
City Manager

BEFORE THE CITY COUNCIL OF THE CITY OF FARMERSVILLE

Resolution Requesting the Tulare County)
Board of Supervisors Permit the County) **RESOLUTION NO. 2016-022**
Registrar of Voters to Render Specified)
Services of the City of Farmersville)

WHEREAS, pursuant to the Elections Code, the governing body of any city may, by Resolution, requesting the Board of Supervisors of the county to permit the county elections official to render specified services to the city relating to the conduct of an election; and

WHEREAS, the City has ordered an election be held within the boundaries of the City on November 8, 2016;

NOW, THEREFORE, BE IT RESOLVED by the City Council:

The Board of Supervisors of Tulare County is hereby requested to permit the County Registrar of Voters to render services to the city relating to the conduct of the November 8, 2016, Municipal Election as follows:

a. Distribute and file nomination papers and candidate statement for candidates for city offices.

b. Make all required publications.

c. Prepare, print and mail to the qualified electors of the city sample ballots and voter pamphlets.

d. Provide Vote by Mail ballots for said Municipal Election for use by the qualified electors who may be entitled to Vote by Mail ballots in the manner provided by law.

e. Order consolidation of precincts, appoint precinct boards, designate polling places and instruct election officers concerning their duties.

f. Conduct and canvass the returns of the election and certify the votes cast to the city.

g. Receive and process Vote by Mail ballot voter applications.

h. Prepare, print and deliver to the polling places supplies, including the official ballots and a receipt for said supplies.

i. Recount votes, if requested, in accordance with state law.

j. Conduct the above election duties in accordance with the Voting Rights Act of 1975.

k. Perform all other pertinent services required to be performed for said election other than the requirements of the Fair Political Practices Commission; said Fair Political Practices Commission requirements to be performed by the City Clerk.

The City Clerk is hereby authorized and directed to transmit certified copies of this Resolution to the Board of Supervisors and to the County Registrar of Voters.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Councilmember _____, seconded by Councilmember _____, at a special meeting on this 6th day of June, 2016, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

_____
Gregorio Gomez, Mayor

ATTEST: _____
Paul Boyer, City Clerk Pro Tempore

DATE: _____

STATE OF CALIFORNIA)
COUNTY OF TULARE)ss
CITY OF FARMERSVILLE)

I, Paul Boyer, City Clerk Pro Tempore of the City of Farmersville, Tulare County, State of California hereby certify that the foregoing is a full and true Resolution No. 2016-022 passed and adopted by the Council of the City of Farmersville at a special meeting held on June 6, 2016, at their normal place of meeting and a copy of the resolution is on file with the Office of the City Clerk.

Signed: _____

Date: _____

Agenda # 7.1

City Council

Work Study Session Staff Report

TO: Honorable Mayor and City Council

FROM: John Jansons, City Manager
Steve Huntley, Finance Director

DATE: June 6, 2016

SUBJECT: **Work Study Session on Draft Fiscal Year 2016-2017 Budget**

RECOMMENDED ACTION:
It is respectfully recommended that the City Council:

1. Hear presentation by staff on proposed FY 2016-2017 budget, and
2. Review and comment on the draft FY 2016-2017 proposed budget.

BACKGROUND and DISCUSSION:
Each year the City Council is presented with a proposed budget for the next fiscal year to estimate revenues and propose a spending plan for the City. The spending plan encompasses all aspects of City business including personnel, operational expenses, and major project expenditures for the period of July 1, 2016 through June 30, 2017.

The propsoed budget includes all revenues and planned expenditures by the General Fund, Special (restricted) Funds and Enterprise Funds (business enterprises of the City including: water, sewer, refuse etc.)

COORDINATION & REVIEW:
The proposed draft Fiscal Year 2016-2017 Budget was prepared with contibutions from all city departments, consideration of grant funded projects and approved by the City Manager.

FISCAL IMPACT:
The Fiscal Year 2016-2017 General Fund Budget is proposed at $3,672,319, and an overall City Budget, containing all funds (enterprise, grants, etc.) of $28,129,459.

NEXT STEPS:
Staff proposes that any changes, as financially feasible, resulting from this work session be incorporated into the proposed budget and to be brough forward for adoption at a Public Hearing on June 13, 2016.

CONCLUSION:

It is respectfully recommended that the City Council:

1. Hear presentation by staff on proposed FY 2016-2017 Budget, and
2. Review and comment on the draft FY 2016-2017 proposed Budget.

Attachment(s): 3.

1) **Fiscal Year 2016-2017 Budget Report**
2) **Fiscal Year 2016-2017 Budget Document (Spreadsheet)**
3) **White Paper on the "Tripel Flip".**

Respectfully Submitted By:

John Jansons and Steve Huntley
City Manager Finance Director

CITY OF FARMERSVILLE

DRAFT

FISCAL YEAR 2016 – 2017

PROPOSED BUDGET

For City Council Work Study Session:

JUNE 6, 2016

FISCAL YEAR 2016 – 2017

BUDGET MESSAGE

TO: HONORABLE MAYOR GOMEZ AND CITY COUNCIL

FROM: JOHN JANSONS, CITY MANAGER

STEVE HUNTLEY, FINANCE DIRECTOR

DATE: JUNE 6, 2016

A Message From Your City Manager:

It gives me great pride, yet mild trepidation, to present to you a proposal for anticipated revenues and planned spending in Fiscal Year 2016-2017.

The pride is a result of the exemplary City Staff you have that have not only produced these budget documents; Finance Director Huntley, Finance Manager Ashoori, and Finance support staff Amezcua and Haro, but for all the hard working and dedicated employees in every department who delivered you, and our community, great success and service in this passing year. Each and every employee has done more with less, worked to identify ways to economize and maximize our precious funds, and have never wavered in their commitment to provide excellent customer service with the resources available to them.

You don't have to look far to see that progress in Farmersville is active and constant. From the major infrastructures projects near completion (Sports Park and Roundabouts) to those ready to start construction this summer (water meter installations and drought response landscaping, the Visalia Road Improvement Project, and the opening of our new Library) Farmersville continues to *move forward.*

My concerns for the coming year are twofold in that property tax and sales tax revenue are growing at a slower rate than status quo service delivery costs and that the City of Farmersville continues to depend heavily on one time grant funds and contracts that are transient and unreliable in place of adequate and consistent revenues for municipal service delivery at present or desired levels.

As you read on, you will see that Mr. Huntley and I have presented you with more detailed concerns in several areas, a conservative estimate of revenues and a sensible spending plan to maintain existing service levels. The extreme austerity and reductions in force and service are no longer necessary as we heal from the Great Recession, but vigilance and care is key to maintaining a sustainable spending plan. With the current need to replace lost grant funding for Fire services, we hope for a renewal of SAFER funding (will know later in June), but in the absence of an infusion of grant funds, utilizing reserve funds to make up the difference in expenses versus revenues going forward is unstainable and will lead to eventual insolvency.

To avoid this fate, unpleasant cuts will need to be made effecting all departments and all services. No single department is large enough to absorb reductions to fill the gap left by the loss of SAFER funding. Any reduction in any department due to current minimum staffing levels, would be felt far and wide resulting in reductions in service not acceptable to staff and very likely, the community.

Serious consideration of immediate revenue enhancement is another option to consider to address this immediate problem, or the same problem is very likely to reoccur in another two years should SAFER be awarded and then not renewed in future. Potential strategies to address this could include a tax increase proposed to the voters of Farmersville for either sales or property tax increases, or a utility user's levy for general government services or dedicated to public safety. Any effort to increase revenues in this away will require costs for professional advisors and require substantial staff resources which would necessitate suspension of other projects and initiatives given our current resources levels.

So it is with these concerns in mind that we anxiously await good news of the restoration of SAFER funding and begin the discussion of the road ahead and what we believe to be a realistic budget proposal for Fiscal Year 2016-2017.

Again, I want to thank all of our dedicated staff for all their hard work throughout the year and to the Finance Department and all departments contributing to this budget presentation.

Respectfully,

John Jansons

City Manager

Introduction and Purpose

City staff is presenting the City of Farmersville budget for the Fiscal Year 2016-2017 (FY 2017) for your review, consideration, and adoption. Staff presented a mid-year review on February 22nd and a Third Quarter Update on April 24th to keep the Council current, but this budget report aims to provide a further update of the City's financial status and present a clear image of where we are headed for the next year.

Once again, staff has put many hours of hard work and research to develop a budget that reflects the direction and priorities of the City Council and City Manager, the best interests of the City and all City Departments. The City has come a long way financially in the last few years which is encouraging. As an update to last year's budget report and the mid-year review for FY 2016, this report will also cover potential challenges that lay ahead for the FY 2017 period.

Like prior years, the goal of this document is still to present a thorough, yet straightforward, report to allow for clear understanding in a format that is friendly to those less familiar with municipal finance. This year the City continues in that pattern.

Budget Assumptions

There are certain assumptions that must be in place before any changes or updates are made to the City budget. First, forecasting is a critical and essential piece of the budget process. Forecasting is a combination of reviewing current year actual amounts, analyzing historical data, economic trends, and information from other agencies and resources. No two years will ever be the same even though some revenues and some expenditures are the same from year to year; so careful analysis must be done.

Revenues and Expenditures (the money the City collects and spends) are both closely monitored and forecasted conservatively. The underlying philosophy in our policies and procedures stay the same, which is to practice prudent budgeting and fiscal management. This can be a painful experience some times, but making the right choices now will pay off for the City in the long-run. The City hopes to accomplish this by keeping current in financial reporting and creating open communication with the City Council, the community and all City departments.

Accomplishments & What's New This Year

The last year proved to be an interesting one with some accomplishments worthy of mentioning. Most significantly, the City received an unmodified audit opinion and had no findings as reported by the auditors. This is a significant step that the Finance Department is proud of since it represents so much work from FY 2012 where the City did not even receive an opinion because of the adverse situation it was in.

Each year, however, presents a renewing challenge and it is anticipated that the FY 2016 audit will be completed on time before December 2016 and presented to City Council. Financial

stability in reporting and processes are now becoming regular for the City, which is essential to keeping all the other aspects of the City successful. The Finance Department continues to complete all bank reconciliations on time and balanced, the upgrade of the City's accounting software was successfully completed, and some overhead expenses were eliminated which should increase efficiency.

The Finance Department is proud of the all the work that has been done to solidify the footing of the City, but will not rest on those laurels. This does not mean that the challenges in the environment are gone, but now the City is in a better position to handle them as they present themselves. As Finance Director, I would like to personally commend the finance staff again this year for their excellent work.

As mentioned last year, the City is entering a unique period this year filled with the opportunities and challenges associated with multiple, major infrastructure projects under construction at one time. This busy trend will continue in the years ahead as more projects proceed through development.

The accomplishments and changes are something to celebrate, but also represent some of the challenges to face in Fiscal Year 2017.

Budgetary Concerns & Key Points for the Future

At the mid-year review in February 2016, Finance Staff presented key points that will be critical for the FY 2017 budget period. These issues have persisted and are appropriate to review with the budget presented this year. Currently, the City Manager has given approval to submit this draft budget that while, balanced as a whole, has significant deficits that should be reviewed in both the General Fund and the Water Utility Fund. So, in addition to reviewing the key points from the mid-year review, this section will summarize the changes to the budget leading to deficit positions for two significant funds within our organization.

The key points to review from mid-year are:

A. Potential Revenue Losses

At the FY 2016 mid-year review, two easily identifiable threats to General Fund revenue were identified. The most obvious and largest revenue challenge facing the General Fund to date is the SAFER funding for two Fire Department positions. This grant is the only funding source available to provide viable revenue to support these positions at this time. When the grant was accepted initially in 2014, finance staff had been informed that this was a three year grant period with payment from FEMA to cover the first two years. Through good planning and the controlling of expenses, the City does have enough set aside to pay for our obligation for only the third year.

However, the City has since learned that the grant is only a two year requirement and that the City has applied for another SAFER grant but the potential award notice is still pending (notice arriving in June).

The recommendation from finance staff, is to accept the grant, should it be awarded later this month. Given that we project that it would only be possible to preserve these positions without additional funding for one year at most, the acceptance of the grant should only be done if accompanied with immediate action to determine how to find another revenue stream to pay for these positions. If additional revenue is not found within that time, the City will need to significantly scale back expenses. These positions cost approximately $245,000 a year (or about 11% of revenue).

The second large revenue challenge for the General Fund is the lease hold contract with Tulare County for County Fire Administration at 907 W. Visalia Road. This lease expired in August of 2015 and is now in month to month hold over status. The City Manager has engaged the County, its Chief Administrative Officer, Fire Chief and the Real Estate Division to gain more certainty about the County's intentions and timeline to little avail. Recently, the City has been informed that the County may discuss this issue with the Board of Supervisors on June 14, 2016 to reveal the County's plan for activating the Cigna Building in Visalia where it has been speculated that County Fire might relocate, but no time table has been revealed to date. This agreement currently represents approximately $122,608 in unobligated General Fund revenue annually (about 6% of revenue). Given the limited information provided by the County, and the large endeavor it is to reallocate a County Department, the lease revenue has been budgeted with the assumption that it will continue uninterrupted for all of FY 2017.

B. CalPERS Unfunded Accrued Liability (UAL)

Regarding the UAL, no significant changes have occurred since the mid-year report. The City is still on track to pay the required annual amount, but paying upfront will save the City 3.55% immediately. The FY 2017 payment due, per CalPERS actuarial reporting, is $99,820 which is up $9,146 from last year. FY 2018 will be the last year of significant increases with the final payment of $109,434. The payment for FY 2019 will be down significantly to $50,020, saving the City $59,414 from FY 2018.

Paying a lump sum at the beginning of the year is still recommended since these payments are required by CalPERS annually and the cash cannot be safely invested for a yield equal to the savings gained by paying upfront. The payment must be sent by 7/31/16 in order to save the $3,674 (3.55%).

C. Compensated Absences and Vacation Accrual Caps

Outstanding balances of accrued vacation time remains a threat to the City's financial position. As reported by the FY 2016 mid-year review, as of 6/30/2015, the audited

unfunded liability of employee accrued annual leave was $696,201. Currently, this figure continues to grow (and about 74% of this liability is owed from the General Fund). Staff will propose strategies to address this in the coming year which could include a cap of vacation leave accrual for all employees coupled with a buy down program or establishment of a liability trust fund established for this purpose.

No action has been taken yet toward a solution for this issue in the budget for FY 2017 so as to not inflate the deficit position further, but the firefighter's labor agreement approved this year by City Council begins to set precedent for addressing this liability. Staff continues to recommend that vacation accrual be capped and suggests working with bargaining groups toward creating a compensated absence trust fund to house assets to offset this liability going forward. In order to do this, agreements and/or payouts must be in place with the existing employees over the cap amount. The Finance Department is ready to assist the City Council and City Manager and in determining the direction to go with this concern.

D. Human Resources, Salary, Benefits and Risk Management Cost Increase Growth

As highlighted in the FY 2016 mid-year review, salary and benefit growth are consistent across years. There are some natural fluctuations through attrition and other changes but most growth, up until this point, has been covered by grant-related income. While this is a good way to expand services without running into deficits or otherwise addressing inadequate General Fund revenues available for desired service levels, relying on grant funds is precarious and volatile should funding be eliminated and force the City to act drastically to address losses of grant revenue.

Most salary and benefit costs in the General Fund have increased across the board. Keep in mind that the die was cast with last year's budget, which for performing employees, effectively set in motion increases of most salaries by over 8% once the Cost of Living increase, City payment of FICA, and 5% step increases for most employees took effect.

An additional expense seen in FY 2017 is the City Council approval to convert the City Clerk position to full-time in order to address work load and staffing needs in the City Manager's Office. The annual additional cost is budgeted at net increase of $18,657.40 to the General Fund.

Other human resource and risk management expenses are projected to rise and these include, membership in the Employment Risk Management Authority (ERMA) as approved by City Council ($16,500) and anticipated unemployment insurance payments attributed to employee terminations ($9,701). The combined total is approximately $28,000 in FY 2017.

E. Enterprise Fund Performance

Although the Water Utility Fund is still budgeted to be at an operating loss this next year, as it was the last several years, the City has acted in line with Finance recommendations to

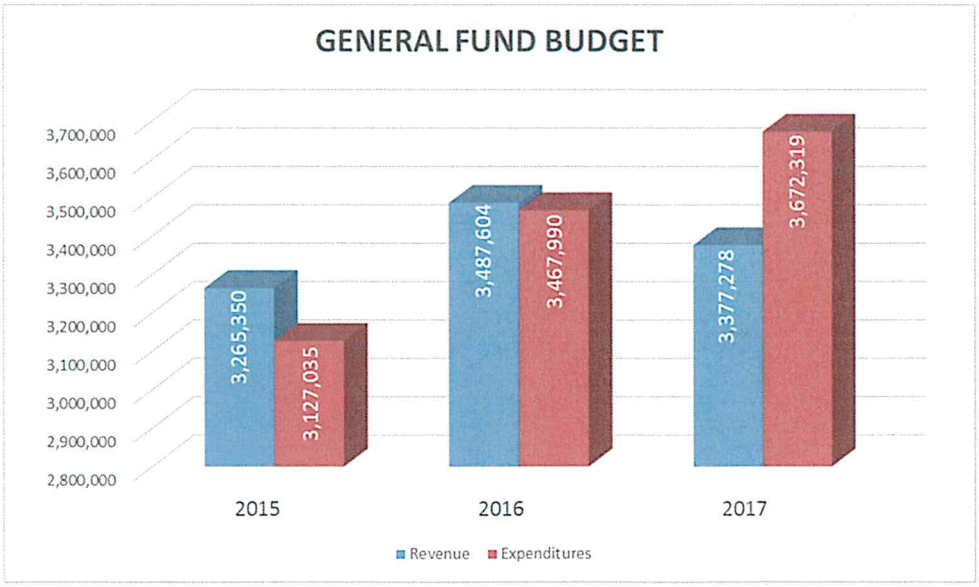
take action on utility rate changes and/or metering of residential usage. Since then, the City has accepted the award of the Water Energy Grant (to install radio-read meters) but limited progress has been made since then. The deadline for the Water Energy grant work to be completed in December 31, 2017. Since this project is wide-reaching in scope, the City will likely be pressed for time and needs to make faster progress. After consulting with the City's Engineer, Quad Knopf, this project has been estimated and budgeted to be completed in FY 2017, but this will need to be evaluated again at mid-year.

Additionally, City staff is still awaiting the results of a water rate study from City Engineer Quad Knopf. Much of the delay is caused by the tenuous legal position created by the determination made regarding tiered rates in a City of San Juan Capistrano legal suit.

However, until both the grant work and the rate study are completed, our hope for a significant turnaround in this fund must again be delayed now to late FY2017 or FY 2018. The water fund operated at a loss starting in FY 2010 which persists to date. The losses have mounted because costs have naturally risen over time, but the revenue is insufficient because of an antiquated flat-rate fee structure which has not been increased since before 2010. This fund is simply not bringing in enough revenue to support the services delivered. In 2013, the operating loss was $92,441, in 2014 it was $100,399, and in 2015 it was $117,566. Currently, we are on target to meet or exceed our anticipated loss for 2016 of $90,358, but the budget for FY 2017 projects the loss skyrocketing to $169,969.

Focus on the General Fund

An Analysis of the deficit position with the General Fund reveals a number of small changes punctuated by a couple of large issues that are almost entirely outside of the control of City staff or the Council. Some significant changes to revenue (as indicated above) as well as some significant expense changes (separate from Salaries & Benefits) have made an impact this year.



After reviewing the changes made this year, we feel the following are the most pertinent:

A. General Revenues (Sales Tax, Property Tax and VLF) are forecasted to increase by less than 1%. Overall, total General Fund revenue is forecasted to decrease by $110,326 or 3.2% due mostly to losses of grant revenue. The end of FY 2016 will see a modest increase in sales tax and property tax but we cannot budget with this increase in mind as it is a direct result of the unwinding of the "Triple Flip" (please see Attachment 3 for more detailed discussion of the "Triple Flip") . This is a complex process initiated by the State that pays Economic Recovery Bonds with sales tax generated by local cities and counties. Cities are repaid the missing sales tax with property tax originally intended for schools, and schools are made whole through reimbursement from the State General Fund.

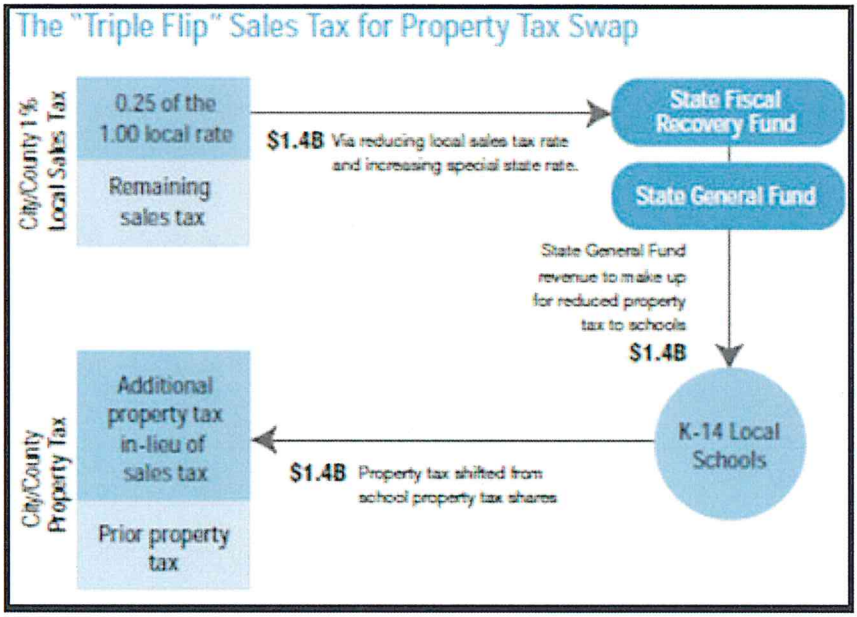
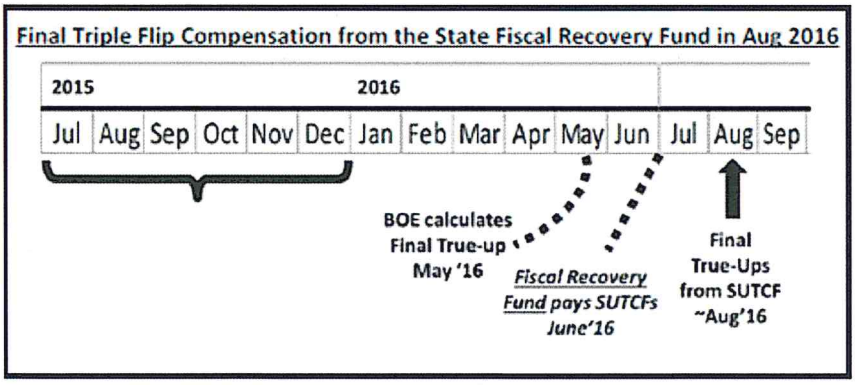


Image credit to Michael Coleman californiacityfinance.com

Now that the bonds are paid off, the last reimbursements from the State are squeezed closer together because, when this started in 2005, there was a three month delay in the first payment which will finally get caught up in this last year.



To complicate things further, the over-advancing of sales tax from the end of FY 2015 by the Board of Equalization (BOE) to Farmersville means a reduction in City revenue payments this year to compensate and correct the State's error. It is difficult to say for certain if this bump due to the end of the "triple flip" and decrease in revenue from the BOE will offset completely or not as the last payments for the year won't arrive until August 2016. Either way, these adjustments are one-time in nature, and in light of lower gas prices over this last year, it has compelled Finance Staff to scale back earlier estimates of FY 2017 revenues.

B. Overhead expenses are increasing and offsetting overhead revenue is decreasing simultaneously. Overhead expenses are anticipated to rise to higher levels as seen in previous years due to increasing trends with legal fees and other administrative costs.

   Overhead revenue (money transferred to the general fund from the enterprise funds to pay for administrative functions and costs) will likely be lower since the margin by which revenue for refuse collection services that we bring in and expenses we pay our trash hauler could decrease in FY 2017 pending a final interpretation of the current contract and any further negotiations with the hauler. Conversation with the City's trash hauler about certain increases has already begun and this may lead to a contract amendment or other results that are unknown at this time. Although this is a function of the Refuse Fund, any additional funds, or lack thereof, directly impact the General Fund as they are closely linked.

C. Police expenses are increasing and revenues decreasing simultaneously. In addition to some increases with repair, maintenance, and other professional and contractual costs, there is a growing trend in overtime (OT) expenses year to year (nearly doubling in cost from 2013 to 2015 even though slightly less OT hours were worked).

   Overtime costs are difficult to budget because, most often the need for overtime happens unexpectedly as result of an unplanned absence, sickness, or critical situation. Overtime is seldom the result of planned vacations due to Police Department policy and practice to avoid this. However, overtime continues to be a regular, and on-going expense and has been incurred every pay period (for various reasons) over the last several years. Since FY 2013, overtime hours worked averaged over 2,100 annually, and while the amount of hours worked are relatively consistent, the cost associated with these hours has quickly grown and should be addressed in order to normalize this expense.

   Another sizable cost, the police vehicle purchase plan, calls for expensing $59,000 annually toward new vehicle purchases to smooth costs over time. This cost was shifted to a Police revenue allocation outside the General Fund to avoid impacting the General

Fund this year. The next scheduled purchase of vehicles is in FY 2018 per the purchase plan approved by Council. The last purchase of vehicles was in early FY 2016 but purchases could be approved in FY 2017 upon a demonstrated need by the Police Department and approval by City Council if warranted, which would advance the purchase plan by one year. These purchases are currently not budgeted for FY 2017.

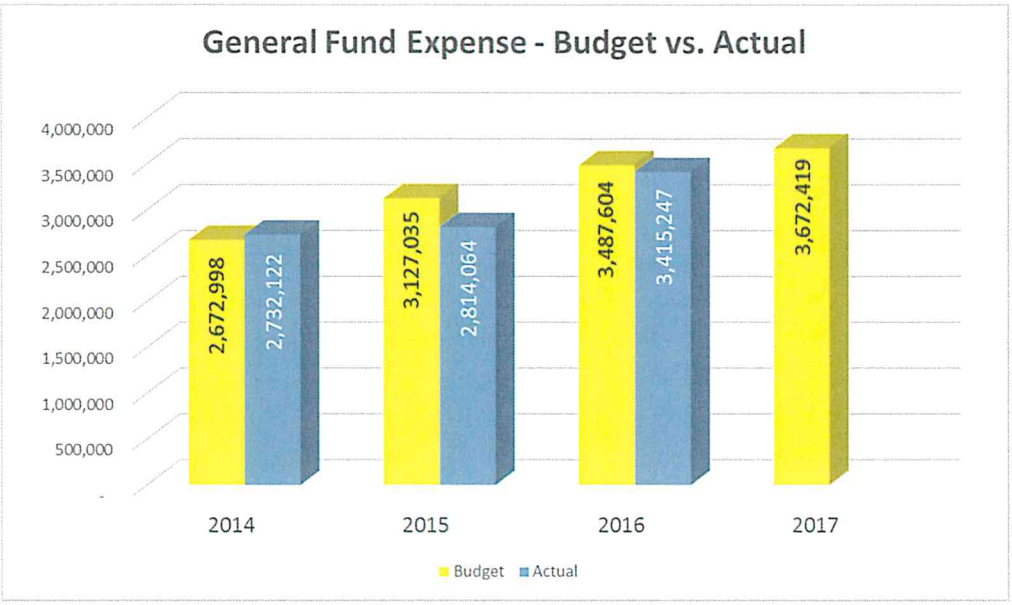
Most revenue in the Police Department directly offsets some kind of expense (usually staff expense or equipment purchase grants). As grant or other allocations of funding end, they create a dramatic decrease in revenue visible in the budget. The COPS funding source is one example. The revenue stream ends as anticipated and then the "pick-up" period begins in order for the City to honor the original grant acceptance terms. If not managed carefully and thoughtfully, this can create dramatic deviations in revenue and expenses and these swings in funding that could have lasting effects on the bottom line and employees.

D. Community Development expense increases are largely due to grant consulting fees and a proposed increase to the City Sponsorships including the Recreation Fund. The more grants we apply for, accept, disburse and manage the greater the cost in this program area. We are currently at an all-time high with nearly 20 different grants and funding sources either applied for or in process.

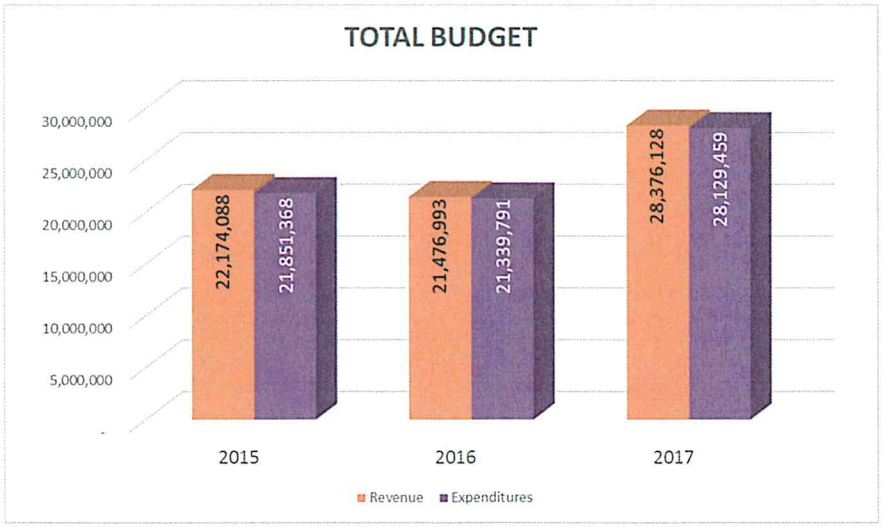
E. Fire expenses are increasing and revenues decreasing simultaneously. Aside from the challenges posed by losing funding through the end of the Staffing for Adequate Fire & Emergency Response (SAFER) grant for two of our fire positions, as previously discussed, there is a City expense to use VFA grants funds for equipment purchases, since the VFA only reimburses at 50% of purchase, but the alternative would be a purchase at 100% of cost without VFA or no purchase of needed life safety equipment.

While many of these expenses are problematic for us this year, these expenses are not a surprise or unexpected. Costs continue to rise each year, even when service levels are held static.

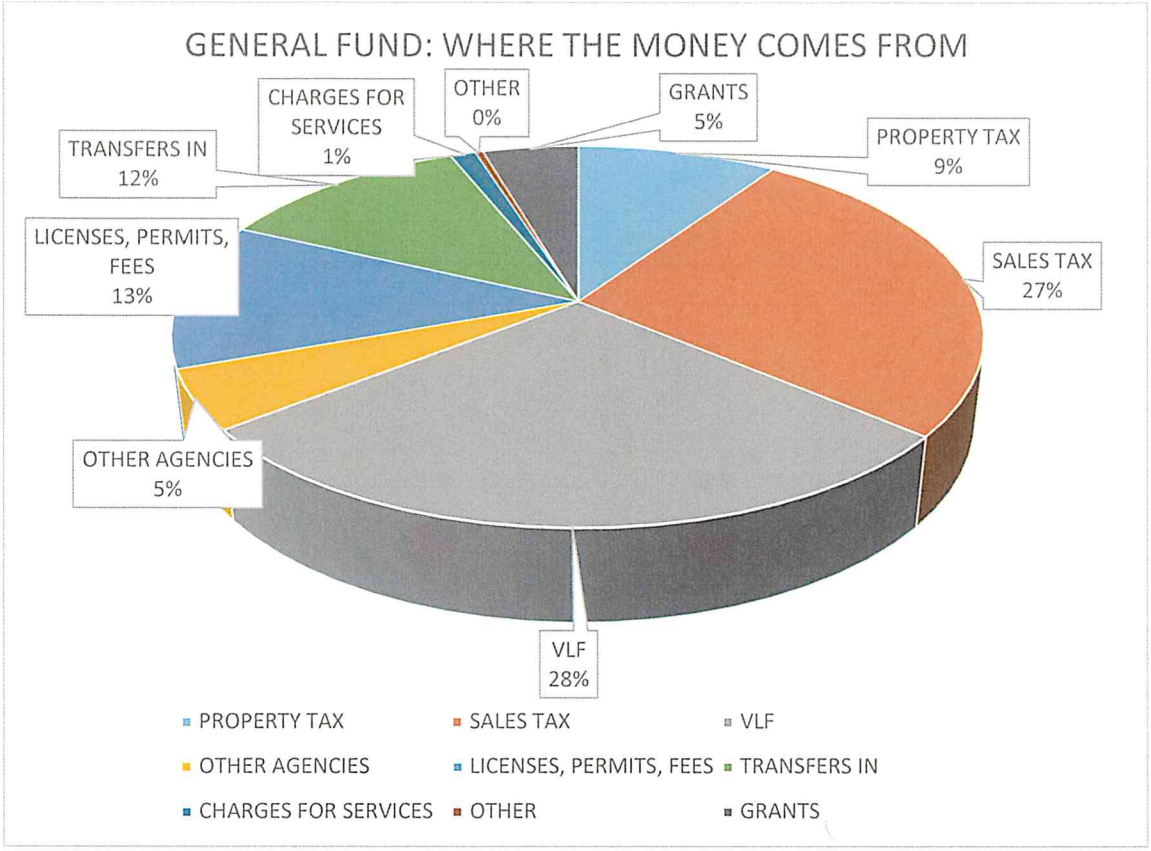
The substantial dip in revenue for this year is concerning, but explainable and, for the most part, was anticipated. However, if our two revenue issues explained earlier (SAFER grant ending and rental income interrupted), were to suddenly not be an issue, this budget for the General Fund would still be in a deficit of only approximately $50,000. As discussed earlier, deficit spending quickly becomes unstainable and City Staff needs to continue to take decisive action toward reversing this trend.



The general fund budget increased in FY 2015 by 17% and in FY 2016 by 11.5%. The increase proposed for FY 2017 is 5.3% or $184,815. Spending for FY 2016 is estimated to be under budget by 2.1% or $72,357 but final numbers won't be available until September when the books are closed and the audit is completed. This continues to be a good sign that spending is largely consistent with the budget overall. There is always room for improvement and the City Staff will continue to practice thrifty and sensible spending in the coming year.



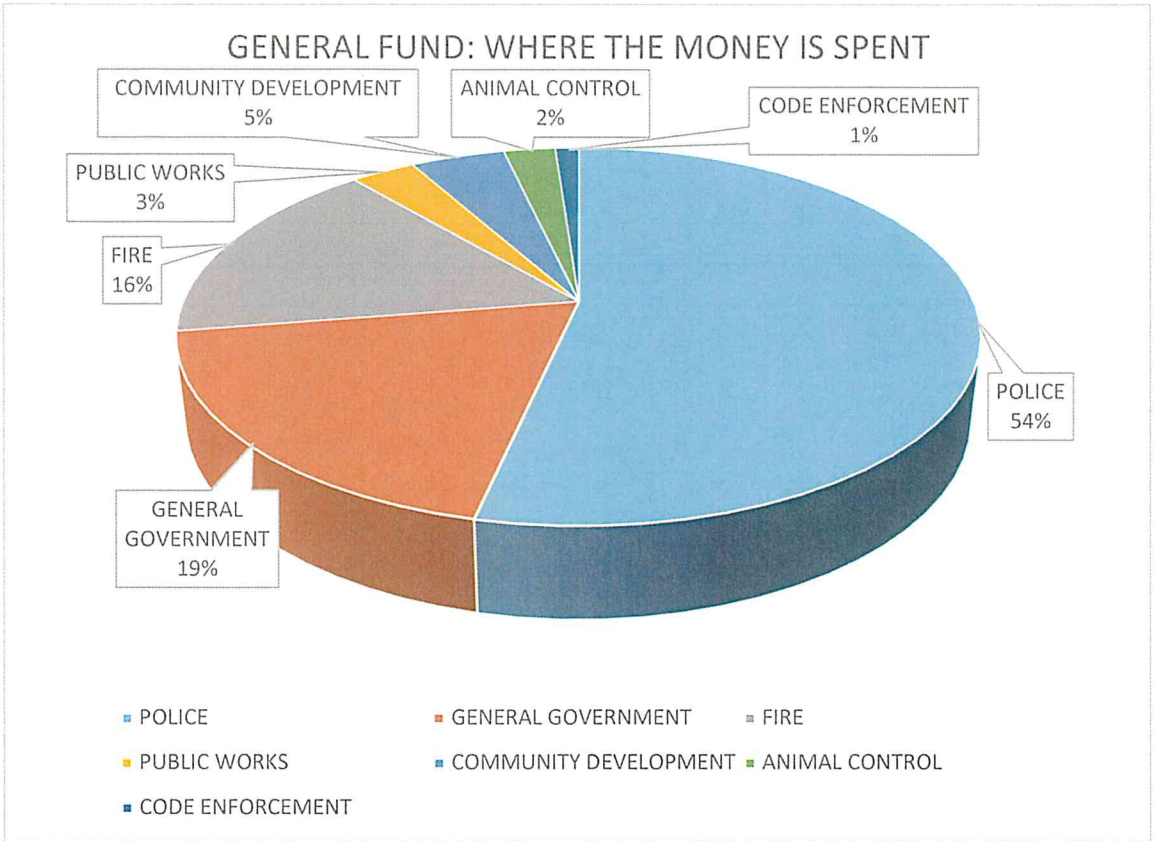
Total Budget figures remain inflated due to large projects initiating in this year. As projects are completed the budget will decrease in size.



GENERAL FUND: WHERE THE MONEY COMES FROM		
REVENUE SOURCES	AMOUNTS	PERCENT
PROPERTY TAX	312,035	9.4%
SALES TAX	882,549	26.7%
VLF	930,455	28.2%
OTHER AGENCIES	165,904	5.0%
LICENSES, PERMITS, FEES	414,088	12.5%
TRANSFERS IN	394,935	12.0%
CHARGES FOR SERVICES	40,000	1.2%
OTHER	12,257	0.4%
GRANTS	150,055	4.5%
TOTAL		
	3,302,278	100.0%

Revenues are forecasted to decrease slightly from last year; expenses to be covered with reserves.

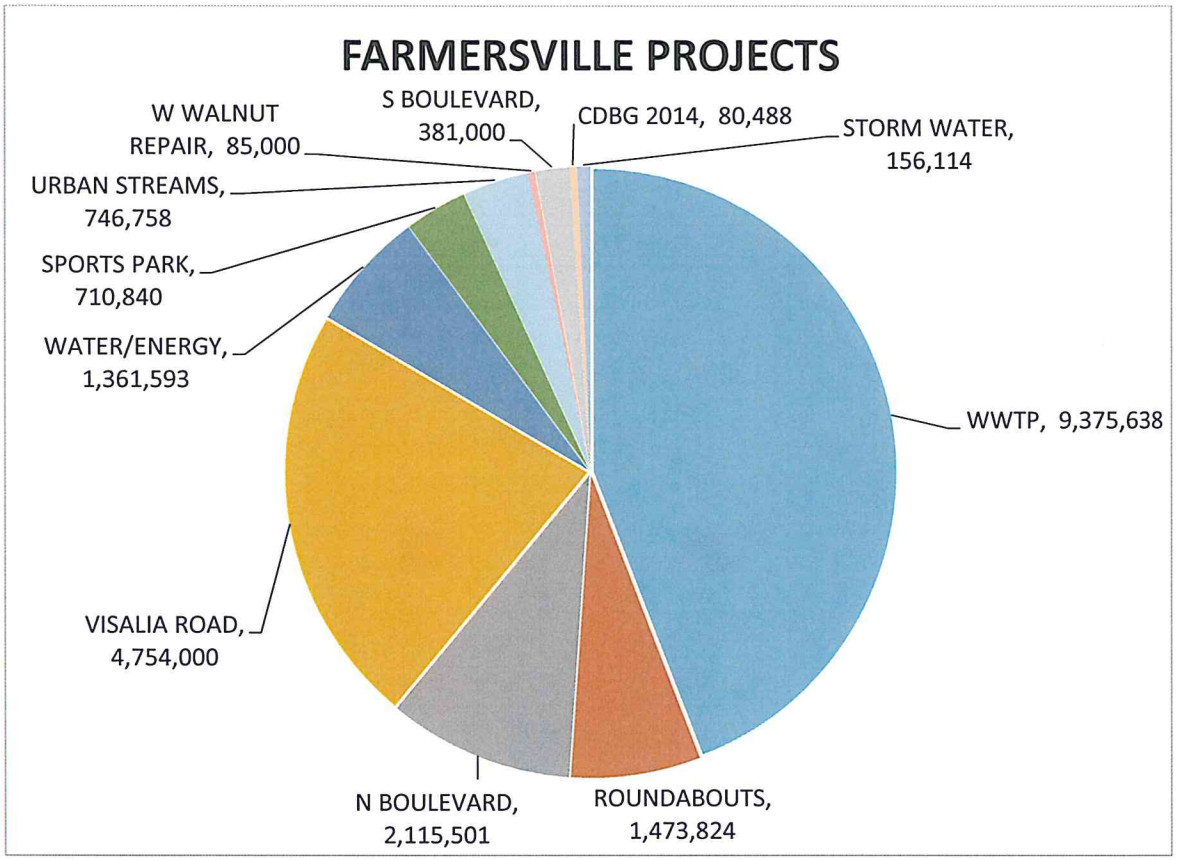
Revenue is forecasted to decrease next year by $110,326 or 3.2% for the General Fund. This is due to a slight decrease in franchise fees from SoCal Gas, and the potential loss of grant revenues (specifically SAFER and COPS).All other revenue sources outside the general fund, are all budgeted to have matching expenses or less except for the Water Utility Fund.



GENERAL FUND: WHERE THE MONEY IS SPENT		
APPROPRIATIONS	AMOUNTS	PERCENT
POLICE	1,963,892	53.5%
GENERAL GOVERNMENT	698,029	19.0%
FIRE	597,914	16.3%
PUBLIC WORKS	114,088	3.1%
COMMUNITY DEVELOPMENT	165,500	4.5%
ANIMAL CONTROL	90,958	2.5%
CODE ENFORCEMENT	41,938	1.1%
TOTAL		
	3,672,319	100.0%

Expenses continue to rise for a variety of different reasons this year.

There are $3,672,319 budgeted in expenditures and $3,302,278 in revenues resulting in a deficit position of $370,041 for FY 2017 which will be covered with cash from reserves. Most of this deficit is due to covering Fire Department positions no longer supported by SAFER grant funding. This will be a significant strain on the fund unless another revenue source is found. Expenses are up from last year by $184,815 or 5.3%.



FARMERSVILLE PROJECTS		
PROJECT	AMOUNT	SOURCES
WWTP	9,375,638	2
ROUNDABOUTS	1,473,824	4
N BOULEVARD	2,115,501	1
VISALIA ROAD	4,754,000	1
WATER/ENERGY	1,361,593	1
SPORTS PARK	710,840	4
URBAN STREAMS	746,758	1
W WALNUT REPAIR	85,000	2
S BOULEVARD	381,000	2
CDBG 2014	80,488	1
STORM WATER	156,114	1
TOTAL	21,240,756	20

Seventy-six percent of the FY 2017 budget is dedicated to large projects and grant related expenses.

Of the $28,129,459 total budget, $21,240,756 (76%) is due to large projects and grants. All told this represents no less than 20 unique funding sources, some of which are used in multiple projects. In fact, we have two projects with four funding sources each – posing a significant administration department and financial staff undertaking. This is down from last year (81%) as spending is decreasing on projects nearing completion.

CONCLUSION

The City of Farmersville continues to forge ahead with many projects and community enhancements. This does not mean that the process is not filled with the challenges discussed. Although there are some significant revenue drawbacks this year it is hoped that they will prove to be a catalyst for more efficiency in the future and will ultimately improve the City. The City should however, move forward with caution on the road ahead as was done in FY 2016, because it is not known what external shocks could hit the City in the year ahead.

Continued prudent action and conservative planning is paramount to the success of the City's projects and future goals. I am confident that these years will be a turning point for the City of Farmersville.

Although, operating with a General Fund deficit that will be covered by fund balance is not a desirable path, it is acceptable to use resources in this way for one time situations. Caution should be heeded when these appropriations of reserve funds are used for ongoing salary and benefits or other reoccurring operational costs because this quickly becomes unsustainable and will lead to unacceptable reductions in force or services and ultimately, insolvency.

The attached spreadsheet to this report is the proposed budget document. Finance staff respectfully submits the budget document for review and approval by the City Council for the Fiscal Year 2016-2017.

The Finance Department has put many hours of hard work to try and produce a readable document clearly illustrating the budget requests of the various City departments. The goal is to produce a report, in combination with proposed budget information to be presented in a clear, unbiased, and transparent way to express and review the opportunities and threats to the City in the coming year.

In conclusion, staff is prepared to take direction from the City Council regarding the proposed Fiscal Year 2016-2017 draft budget.

Respectfully submitted,

Steve Huntley

Finance Director

ATTACHMENTS: 2

1) Proposed Draft Fiscal Year 2016-2017 Budget Document (Spreadsheet)
2) Informational White Paper on the "Triple Flip"

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
01 GENERAL FUND					
400 GENERAL REVENUES					
01 -400-400 -4001 -	PROPERTY TAX	(289,000)	(289,000)	(316,422)	(292,035)
01 -400-400 -4002 -	SALES TAX	(409,500)	(409,500)	(210,741)	(515,799)
01 -400-400 -4003 -	SALES TAX-PROP 172	(15,750)	(15,750)	(16,345)	(15,750)
01 -400-400 -4004 -	FRANCHISE FEE	(137,000)	(137,000)	(69,816)	(123,008)
01 -400-400 -4005 -	PROPERTY TAX - VLF	(795,398)	(861,532)	(861,532)	(930,455)
01 -400-400 -4006 -	REAL PROP TRANSFER TAX	(8,500)	(8,500)	(5,205)	(5,000)
01 -400-400 -4007 -	PROPERTY TAX - PRIOR	(7,500)	(7,500)	(234)	(5,000)
01 -400-400 -4008 -	PROPERTY TAX - SUPPLEMENTAL CR	(4,000)	(4,000)	-	(5,000)
01 -400-400 -4009 -	PROPERTY TAX - SUPPLEMENTAL PR	(6,500)	(6,500)	-	(5,000)
01 -400-400 -4010 -	CASH OVER AND SHORT	-	-	37	-
01 -400-400 -4040 -	INVESTMENT EARNINGS	(5,350)	(5,350)	(42,228)	(7,258)
01 -400-400 -4051 -	M V IN-LIEU FEES			(4,401)	-
01 -400-400 -4055 -	Property Tax Relief			(1,177)	-
01 -400-400 -4059 -	NOTARY FEES			(120)	-
01 -400-400 -4080 -	MISC INCOME (ONE-TIME PAYMENTS)	(2,000)	(2,000)	(51,678)	(5,000)
01 -400-400 -4102 -	ERAF S&U TAX	(90,651)	(90,651)	(30,444)	-
01 -400-400 -4105 -	SALES TAX - ADD ON	(340,430)	(340,430)	(181,996)	(351,000)
01 -400-400 -4108 -	STP EXCHANGE	(75,000)	(75,000)	-	(75,000)
01 -400-400 -4996 -	GAIN/LOSS ON INVESTMENT	-	-	(22,943)	-
	TOTAL GENERAL REVENUES	**(2,186,579)**	**(2,252,713)**	**(1,815,246)**	**(2,335,305)**
401 CITY COUNCIL					
01 -401-300-5202 -	OPERATING SUPPLIES	50	100	206	2,500
01 -401-300 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	4,000	2,000	325	4,000
01 -401-300 -5208 -	EMPLOYEE DEVELOPMENT	3,000	5,000	4,467	5,000
	TOTAL CITY COUNCIL	**7,050**	**7,100**	**4,998**	**11,500**
404 ADMINISTRATION					
01 -404-400 -4011 -	BUSINESS LICENSE	(25,000)	(25,000)	(29,209)	(27,000)
01 -404-400 -4012 -	RENTAL LICENSE	(21,500)	(21,500)	(20,877)	(22,000)
01 -404-400 -4022 -	GARAGE SALE PERMITS	(3,000)	(3,000)	(2,106)	(3,000)
01 -404-400 -4075 -	RENT	(176,979)	(176,979)	(170,656)	(179,480)
01 -404-400 -5101 -	SALARIES	94,549	94,549	80,425	102,934
01 -404-400 -5103 -	OVERTIME	-	200	177	-
01 -404-400 -5110 -	FICA	5,814	5,814	5,011	6,382
01 -404-400 -5111 -	MEDICARE	1,360	1,360	1,172	1,493
01 -404-400 -5112 -	PERS RETIREMENT	5,866	5,866	4,961	6,728
01 -404-400 -5116 -	LTD/LIFE INSURANCE	939	939	714	1,062
01 -404-400 -5117 -	WORKERS COMPENSATION	368	628	540	732
01 -404-400 -5118 -	CLEANING ALLOWANCE	175	224	224	338
01 -404-400 -5120 -	STATE UNEMPLOYMENT INSURANCE				9,701
01 -404-400 -5121 -	HEALTH/DENTAL/VISION	13,415	13,415	11,989	22,227
01 -404-400 -5122 -	PERS UAL PAYMENT	3,022	3,022	3,022	3,513
01 -404-400 -5202 -	OPERATING SUPPLIES	2,000	2,000	1,735	2,000

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
01 -404-400 -5204 -	REPAIRS & MAINENANCE SERVICES	100	100		-
01 -404-400 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	7,500	7,500	3,192	5,000
01 -404-400 -5208 -	EMPLOYEE DEVELOPMENT	15,000	15,000	14,266	15,000
01 -404-400 -5211 -	PHONE/INTERNET	-	-	825	-
01 -404-400 -5255 -	FUEL	-	-		-
01 -404-400 -5504 -	EQUIPMENT		2,000	974	1,500
	TOTAL ADMINISTRATION	**(76,371)**	**(73,862)**	**(93,620)**	**(52,871)**
405 MEMBERSHIP LEGISLATION					
01 -405-300 -5205 -	MEMBERSHIPS LEGISLATIVE	**24,000**	**24,000**	**21,408**	**27,000**
406 ADMINISTRATIVE OVERHEAD					
01 -406-400 -5201 -	OFFICE SUPPLIES	5,000	5,000	4,087	5,000
01 -406-400 -5202 -	OPERATING SUPPLIES	10,000	6,000	4,985	10,000
01 -406-400 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	200,000	200,000	225,875	250,000
01 -406-400 -5206 -	UTILITIES	25,000	25,000	18,239	25,000
01 -406-400 -5207 -	INSURANCE	90,000	110,000	108,796	128,005
01 -406-400 -5211 -	PHONE/INTERNET	3,075	3,075	2,141	3,075
01 -406-400 -5250 -	OVERHEAD	(322,668)	(322,668)		(322,935)
01 -406-400 -5255 -	FUEL	500	500	426	500
01 -406-400 -5504 -	EQUIPMENT		10,000	3,390	8,000
	TOTAL ADMINISTRATIVE OVERHEAD	**10,907**	**36,907**	**367,937**	**106,645**
407 CITY SPONSORSHIPS					
01 -407-200 -4064 -	RECREATION FEES	-	-	(35)	-
01 -407-200 -5202 -	OPERATING SUPPLIES	-	-	-	-
01 -407-200 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	6,000	6,000	6,680	10,000
	TOTAL CITY SPONSORSHIPS	**6,000**	**6,000**	**6,645**	**10,000**
409 CITY PROPERTIES					
01 -409-500 -5202 -	OPERATING SUPPLIES	-	285	285	500
01 -409-500 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	447	2,000	2,685	2,500
01 -409-500 -5205 - CMCTR	COMMUNITY CENTER EXPENSE	75,000	85,000	37,647	15,000
01 -409-500 -5206 - CMCTR	UTILITIES	-	-	360	23,200
01 -409-500 -5206 -HLTHY	UTILITIES - HEALTHY START	700	700	590	-
01 -409-500 -5211 -	PHONE/INTERNET	-	200	195	240
01 -409-500 -9000 -	TRANSFER-IN	(75,000)	(75,000)	(34,575)	(15,000)
	TOTAL CITY PROPERTIES	**1,147**	**13,185**	**7,187**	**26,440**
411 POLICE					
01 -411-100 -4031 -	VEHICLE CODE FINES	(250)	(250)	-	-
01 -411-100 -4032 -	PARKING FINES	(3,000)	(3,000)	(3,350)	(3,000)
01 -411-100 -4034 -	FINES & FORFEITURES	(20,000)	(20,000)	(19,644)	(20,000)
01 -411-100 -4054 -	VEHICLE THEFT				(16,000)
01 -411-100 -4063 -	POLICE SERVICES	(25,000)	(25,000)	(18,537)	(25,000)

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
01 -411-100 -4068 -	SCHOOL DISTRICT REIMBURSEMENT	(74,404)	(124,404)	(87,053)	(149,404)
01 -411-100 -4071 -	DUI REIMBURSEMENT	(2,000)	(2,000)	(2,995)	(2,000)
01 -411-100 -4072 -	POST REIMBURSEMENT	(14,000)	(14,000)		(14,000)
01 -411-100 -4080 -	MISC INCOME	(2,800)	(2,800)	(652)	(1,000)
01 -411-100 -4081 -ARRA	STATE GRANTS	(45,500)	(45,500)	(10,772)	-
01 -411-100 -4081 -JAG	STATE GRANTS	(64,320)	(64,320)	(46,709)	(99,705)
01 -411-100 -4081 -AVOID	AVOID GRANT	(2,500)	(2,500)	(1,023)	(2,500)
01 -411-100 -4081 -PSMG	PSMG POLI-AB 109	(24,000)	(24,000)	-	-
01 -411-100 -4081 -14HSP	14HSP EQUIPMENT	(18,000)	(18,000)	(17,100)	
01 -411-100 -4081 -16HSP	16HSP EQUIPMENT	-	-	-	(20,000)
01 -411-100 -4082 -VESTS	BULLETPROOF VESTS				(1,350)
01 -411-100 -4111 -	TRAFFIC SCHOOL REIMBURSEMENT	(1,000)	(1,000)	(198)	(500)
01 -411-100 -4113 -	RESTITUTION	-	-	(1,025)	-
01 -411-100 -5101 -	SALARIES	958,146	1,009,791	873,989	1,066,495
01 -411-100 -5103 -	OVERTIME	50,000	60,000	67,976	50,000
01 -411-100 -5104 -	RESERVE OFFICER PAY	3,500	1,500		-
01 -411-100 -5110 -	FICA	59,405	62,607	57,818	63,562
01 -411-100 -5111 -	MEDICARE	13,893	14,642	13,803	14,865
01 -411-100 -5112 -	PERS RETIREMENT	90,808	93,222	82,364	100,009
01 -411-100 -5116 -	LTD/LIFE INSURANCE	10,531	10,619	9,124	10,658
01 -411-100 -5117 -	WORKERS COMPENSATION	51,833	68,458	75,189	73,921
01 -411-100 -5118 -	UNIFORM ALLOWANCE	11,300	12,100	6,050	12,100
01 -411-100 -5121 -	HEALTH/DENTAL/VISION	199,575	212,502	188,891	225,855
01 -411-100 -5122 -	PERS UAL PAYMENT	46,778	46,778	46,778	52,226
01 -411-100 -5201 -	OFFICE SUPPLIES	3,000	3,000	3,299	3,000
01 -411-100 -5202 -	OPERATING SUPPLIES	11,500	11,500	12,409	11,500
01 -411-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	6,000	6,000	1,525	2,000
01 -411-100 -5204 -	REPAIRS & MAINENANCE SERVICES	27,500	42,000	47,696	45,000
01 -411-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	125,000	112,500	109,955	120,000
01 -411-100 -5208 -	EMPLOYEE DEVELOPMENT	18,000	18,000	20,567	18,000
01 -411-100 -5210 -	ADVERTISING	1,000	1,000		-
01 -411-100 -5211 -	PHONE/INTERNET	11,580	11,580	11,004	12,000
01 -411-100 -5255 -	FUEL	48,000	48,000	40,482	44,000
01 -411-100 -5504 -	VEHICLE THEFT				16,000
01 -411-100 -5504 - 16HSP	16HSP EQUIPMENT				20,000
01 -411-100 -5504 - 14HSP	14HSP EQUIPMENT	18,000	18,000	-	-
01 -411-100 -5504 - VESTS	BULLETPROOF VESTS				2,700
01 -411-100 -5514 -	VEHICLES				
	TOTAL POLICE	**1,468,575**	**1,517,025**	**1,459,862**	**1,609,433**
414 COMMUNITY DEVELOPMENT					
01 -414-800 -4021 -	BUILDING PERMITS	(1,500)	(1,500)	(23,860)	(1,500)
01 -414-800 -4028 -	CONDITIONAL USE PERMITS	(3,000)	(3,000)	(4,500)	(3,000)
01 -414-800 -4120 -	SIGN PERMIT	(250)	(250)	(3,600)	(1,500)
01 -414-800 -4125 -	ADMINISTRATIVE FEES	(4,000)	(4,000)	(9,240)	(4,500)

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
01 -414-000 -4130 -	TENTATIVE PARCEL MAP			(350)	(1,200)
01 -414-800 -4131 -	FINAL PARCEL MAP			(3,000)	(500)
01 -414-000 -4162 -	ZONE CHANGE			(1,500)	
01 -414-800 -4710 -	SITE PLAN REVIEW FEE	(1,500)	(1,500)	(1,300)	(1,300)
01 -414-800 -4711 -	VARIANCE	-	-		-
01 -414-800 -9000 -	TRANSFER-IN	(50,000)	(50,000)	(24,724)	(57,000)
01 -414-800 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	135,300	135,300	144,183	163,000
01 -414-800 -5210 -	ADVERTISING	5,000	5,000	495	2,500
	TOTAL COMMUNITY DEVELOPMENT	**80,050**	**80,050**	**72,605**	**95,000**
415 CODE ENFORCEMENT					
01 -415-800 -4034 -	FINES & FORFEITURES	-	-	-	-
01 -415-800 -4121 -	EVENT PERMIT	(300)	(300)	(375)	(300)
01 -415-800 -4122 -	TEMPORARY USE PERMIT - BUSINES	-	-	(75)	-
01 -415-800 -5101 -	SALARIES	24,468	24,468	22,015	25,692
01 -415-800 -5110 -	FICA	1,517	1,517	1,314	1,593
01 -415-800 -5111 -	MEDICARE	355	355	307	373
01 -415-800 -5112 -	PERS RETIREMENT	1,546	1,546	1,363	1,718
01 -415-800 -5116 -	LTD/LIFE INSURANCE	269	269	248	281
01 -415-800 -5117 -	WORKERS COMPENSATION	1,978	2,427	2,489	2,621
01 -415-800 -5118 -	UNIFORM ALLOWANCE	350	350		350
01 -415-800 -5121 -	HEALTH/DENTAL/VISION	2,825	2,825	2,626	3,094
01 -415-800 -5122 -	PERS UAL PAYMENT	796	796	796	897
01 -415-800 -5202 -	OPERATING SUPPLIES	100	100	-	100
01 -415-800 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	100	100		100
01 -415-800 -5211 -	PHONE/INTERNET	240	320	270	320
01 -415-800 -5255 -	FUEL	4,800	4,800	3,112	4,800
	TOTAL CODE ENFORCEMENT	**39,044**	**39,573**	**34,089**	**41,638**
420 FIRE DEPARTMENT					
01 -420-100 -4053 -	ABANDONED VEH ABATEMENT	(4,000)	(4,000)	(3,110)	(4,000)
01 -420-100 -4065 -	FIRE SERVICES (OUT OF COUNTY)	(25,000)	(25,000)	(10,395)	(15,000)
01 -420-100 -4067 -	REIMB OF COSTS - FIRE FEES	(300)	(300)	(115)	(300)
01 -420-100 -4081 -15VFA	VFA GRANT REIMB	(5,000)	(5,000)	(5,030)	-
01 -420-100 -4081 -16VFA	VFA GRANT REIMB				(7,500)
01 -420-100 -4081 -15HSF	15HSF REIMB	(6,000)	(6,000)	(5,819)	-
01 -420-100 -4081 -16HSF	16HSF REIMB				(19,000)
01 -420-100 -4082 -SAFER	SAFER GRANT	(161,621)	(161,621)	(112,860)	-
01 -420-100 -5101 -	SALARIES	277,332	273,594	236,516	280,186
01 -420-100 -5103 -	SPECIAL PAY	15,000	15,000	2,075	15,000
01 -420-100 -5110 -	FICA	17,195	16,963	14,990	17,024
01 -420-100 -5111 -	MEDICARE	4,021	3,967	3,506	3,981
01 -420-100 -5112 -	PERS RETIREMENT	29,035	28,870	24,186	29,300
01 -420-100 -5116 -	LTD/LIFE INSURANCE	3,322	3,245	2,422	2,826
01 -420-100 -5117 -	WORKERS COMPENSATION	25,162	30,876	31,667	33,340
01 -420-100 -5118 -	UNIFORM ALLOWANCE	3,400	3,400	1,700	3,400

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
01 -420-100 -5121 -	HEALTH/DENTAL/VISION	50,075	50,075	55,711	64,143
01 -420-100 -5122 -	PERS UAL PAYMENT	14,957	14,957	14,957	15,301
01 -420-100 -5201 -	OFFICE SUPPLIES	500	500	821	500
01 -420-100 -5202 -	OPERATING SUPPLIES	6,800	6,800	2,674	6,800
01 -420-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	2,500	2,500	1,783	2,500
01 -420-100 -5204 -	REPAIRS & MAINENANCE SERVICES	6,000	13,000	8,212	13,000
01 -420-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	55,000	48,000	34,112	50,000
01 -420-100 -5206 -	UTILITIES	1,000	1,000	887	1,000
01 -420-100 -5208 -	EMPLOYEE DEVELOPMENT	4,000	4,000	2,443	4,000
01 -420-100 -5211 -	PHONE/INTERNET	2,112	2,112	1,715	2,112
01 -420-100 -5255 -	FUEL	12,000	12,000	7,755	12,000
01 -420-100 -5504 -	EQUIPMENT	2,000	2,000	3,110	7,500
01 -420-100 -5504 - 15HSF	EQUIPMENT	6,000	6,000	5,819	-
01 -420-100 -5504 - 16HSF	EQUIPMENT	-	-	-	19,000
01 -420-100 -5504 -VFAG	vOL FIRE ASSIS GRANT	10,000	10,000	10,121	-
01 -420-100 -5504 -16VFAG	vOL FIRE ASSIS GRANT	-	-	-	15,000
	TOTAL FIRE DEPARTMENT	**345,490**	**346,938**	**329,851**	**552,114**
425 PARKS, BUILDINGS & GROUNDS					
01 -425-600 -5101 -	SALARIES	49,035	49,035	43,366	42,370
01 -425-600 -5110 -	FICA	3,040	3,040	2,753	2,627
01 -425-600 -5111 -	MEDICARE	711	711	644	614
01 -425-600 -5112 -	PERS RETIREMENT	3,008	3,008	2,661	2,735
01 -425-600 -5116 -	LTD/LIFE INSURANCE	759	759	529	476
01 -425-600 -5117 -	WORKERS COMPENSATION	7,064	8,668	8,890	7,488
01 -425-600 -5118 -	UNIFORM ALLOWANCE	700	700	1,025	560
01 -425-600 -5121 -	HEALTH/DENTAL/VISION	16,394	16,394	13,561	13,490
01 -425-600 -5122 -	PERS UAL PAYMENT	1,550	1,550	1,550	1,428
01 -425-600 -5202 -	OPERATING SUPPLIES	1,300	1,300	1,406	-
01 -425-600 -5203 -	REPAIR & MAINTENANCE SUPPLIES	9,000	9,000	6,760	11,300
01 -425-600 -5203 -	H20PK R&M MAINT WATER PARK	1,500	1,500		1,500
01 -425-600 -5204 -	REPAIRS & MAINENANCE SERVICES	3,000	3,000	375	3,000
01 -425-600 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	15,000	15,000	5,721	15,000
01 -425-600 -5205 -	COMMUNITY CENTER MAINT	1,000	1,000		-
01 -425-600 -5206 -	UTILITIES	24,000	24,000	24,539	1,500
01 -425-600 -5211 -	PHONE/INTERNET	1,524	1,524	739	1,500
01 -425-600 -5255 -	FUEL	8,500	8,500	6,366	8,500
01 -425-600 -5285 -	SMALL TOOLS	100	100		-
	TOTAL PARKS, BUILDINGS & GROUNDS	**147,184**	**148,789**	**120,886**	**114,088**
426 ANIMAL CONTROL					
01 -426-100 -4066 -	ANIMAL CONTROL FEES	(1,500)	(1,500)	(670)	(1,500)
01 -426-000 -4605 -	DOG LICENSES - ALTERED			(10)	-
01 -426-000 -4610 -	DOG LICENSE - UNALTERED			(20)	
01 -426-100 -5101 -	SALARIES	24,468	24,468	22,015	25,692
01 -426-100 -5110 -	FICA	1,517	1,517	1,324	1,593

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
01 -426-100 -5111 -	MEDICARE	355	355	310	373
01 -426-100 -5112 -	PERS RETIREMENT	1,546	1,546	1,363	1,718
01 -426-100 -5116 -	LTD/LIFE INSURANCE	269	269	248	281
01 -426-100 -5117 -	WORKERS COMPENSATION	1,978	2,427	2,489	2,621
01 -426-100 -5118 -	UNIFORM ALLOWANCE	350	350	175	350
01 -426-100 -5121 -	HEALTH/DENTAL/VISION	2,825	2,825	2,626	3,094
01 -426-100 -5122 -	PERS UAL PAYMENT	796	796	796	897
01 -426-100 -5202 -	OPERATING SUPPLIES	1,000	1,000	155	1,000
01 -426-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	1,000	1,000	194	1,000
01 -426-100 -5204 -	REPAIRS & MAINENANCE SERVICES	1,000	1,000		1,000
01 -426-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	46,000	46,000	33,801	46,000
01 -426-100 -5208 -	EMPLOYEE DEVELOPMENT			408	
01 -426-100 -5211 -	PHONE/INTERNET	540	540	515	540
01 -426-100 -5255 -	FUEL ANIMAL CONTROL	4,800	4,800	3,112	4,800
01 -426-100 -5514 -	VEHICLES			1,510	
	TOTAL ANIMAL CONTROL	**86,944**	**87,393**	**70,341**	**89,458**
	TOTAL GENERAL FUND	**(46,558)**	**(19,614)**	**586,943**	**295,141**
	TOTAL REVENUES	**(3,371,470)**	**(3,487,604)**	**(2,492,313)**	**(3,377,278)**
	TOTAL EXPENSES	**3,324,912**	**3,467,990**	**3,079,256**	**3,672,419**
02 WATER UTILITY					
02 -425-00 -5101 -	SALARIES	203,819	198,639	170,850	213,767
02 -425-600 -5103 -	OVERTIME	14,500	14,500	10,242	14,500
02 -425-00 -5110 -	FICA	12,603	12,281	11,269	13,254
02 -425-00 -5111 -	MEDICARE	2,947	2,872	2,636	3,100
02 -425-00 -5112 -	PERS RETIREMENT	12,512	12,216	10,495	13,807
02 -425-00 -5116 -	LTD/LIFE INSURANCE	2,457	2,413	1,887	2,270
02 -425-00 -5117 -	WORKERS COMPENSATION	10,252	12,706	9,739	13,719
02 -425-00 -5118 -	UNIFORM ALLOWANCE	1,295	1,383	762	1,445
02 -425-00 -5120 -	STATE UNEMPLOYMENT INSURANCE				4,851
02 -425-00 -5121 -	HEALTH/DENTAL/VISION	48,216	45,343	42,871	54,729
02 -425-00 -5122 -	PERS UAL PAYMENT	6,445	6,445	6,445	7,210
02 -425-00 -5201 -	OFFICE SUPPLIES	100	100	71	100
02 -425-00 -5202 -	OPERATING SUPPLIES	19,000	19,000	12,156	19,000
02 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	8,000	8,000	4,064	8,000
02 -425-00 -5204 -	REPAIRS & MAINENANCE SERVICES	-	-	-	-
02 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	79,000	79,000	62,230	79,000
02 -425-00 -5205 -CAMCK	PROFESSIONAL & CONTRACTUAL SRV			4,996	-
02 -425-00 -5206 -	UTILITIES	80,000	95,000	79,437	95,000
02 -425-00 -5208 -	EMPLOYEE DEVELOPMENT	4,000	4,000	456	4,000
02 -425-00 -5211 -	PHONE/INTERNET	550	550	457	550
02 -425-00 -5250 -	OVERHEAD	125,334	125,334	-	161,468
02 -425-00 -5255 -	FUEL	6,000	6,000	5,307	6,000
02 -425-600 -5285 -	SMALL TOOLS	100	100	94	100

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
02 -425-00 -5404 -	FRANCHISE PAYMENT	10,750	10,750	-	10,750
02 -425-00 -5503 - CAMCK	CAPITAL IMPROVEMENTS	-	-	10,665	-
02 -425-00 -5504 -	EQUIPMENT	5,000	5,000	638	5,000
02 -425-000 -4014 -	WATER USER FEES	(557,148)	(557,148)	(515,154)	(548,548)
02 -425-000 -4015 -	RECONNECTION FEES	(8,500)	(8,500)	(6,663)	(10,000)
02 -425-000 -4040 -	INVESTMENT EARNINGS	(5,376)	(5,376)	-	(2,851)
02 -425-000 -4058 -	RETURNED CHECK FEE	(250)	(250)	(788)	(250)
02 -425-000 -4082 - CAMCK	FEDERAL GRANTS	-	-	(19,772)	-
02 -425-000 -4081 -CAMCK	STATE GRANTS	-	-	(463,894)	-
	TOTAL WATER UTILITY	**81,605**	**90,358**	**(558,500)**	**169,969**
	TOTAL REVENUES	**(571,274)**	**(571,274)**	**(1,006,270)**	**(561,649)**
	TOTAL EXPENSES	**652,879**	**661,632**	**447,769**	**731,619**
03 WATER DEVELOPMENT					
03 -425-00 -5504 -	EQUIPMENT	0.00	5,000	4,454	-
03 -425-100 -5514	VEHICLES	-	-	-	-
03 -425-000 -4016 -	WATER DEVELOPMENT FEES	(5,000)	(5,000)	(25,170)	(15,840)
03 -425-000 -4040 -	INVESTMENT EARNINGS	(2,561)	(2,561)	-	(2,389)
	TOTAL WATER DEVELOPMENT	**(7,561)**	**(2,561)**	**(20,716)**	**(18,229)**
	TOTAL REVENUES	**(7,561)**	**(7,561)**	**(25,170)**	**(18,229)**
	TOTAL EXPENSES	**-**	**5,000**	**4,454**	**-**
04 SEWER UTILITY					
04 -425-00 -5101 -	SALARIES	247,949	242,028	209,173	268,862
04 -425-600 -5103 -	OVERTIME	14,500	14,500	10,243	14,500
04 -425-00 -5110 -	FICA	15,339	14,972	13,675	16,669
04 -425-00 -5111 -	MEDICARE	3,587	3,501	3,198	3,899
04 -425-00 -5112 -	PERS RETIREMENT	15,208	14,870	12,840	17,370
04 -425-00 -5116 -	LTD/LIFE INSURANCE	3,431	3,381	2,430	2,878
04 -425-00 -5117 -	WORKERS COMPENSATION	14,843	18,340	15,073	21,675
04 -425-00 -5118 -	UNIFORM ALLOWANCE	1,750	1,838	1,238	2,040
04 -425-00 -5120 -	STATE UNEMPLOYMENT INSURANCE				4,851
04 -425-00 -5121 -	HEALTH/DENTAL/VISION	57,402	54,119	50,621	67,842
04 -425-00 -5122 -	PERS UAL PAYMENT	7,834	7,599	7,834	9,071
04 -425-00 -5202 -	OPERATING SUPPLIES	5,000	5,000	3,891	5,000
04 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	11,000	11,000	4,807	11,000
04 -425-00 -5204 -	REPAIRS & MAINENANCE SERVICES	30,000	30,000	7,111	30,000
04 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	40,000	60,000	49,259	60,000
04 -425-00 -5205 -SD	STORM DRAIN PROF & CONT SRV	25,000	25,000	10,551	25,000
04 -425-00 -5205 -WWTP	WWTP CONSTRUCTION	11,000,000	3,722,600	131,254	3,158,438
04 -425-00 -5206 -	UTILITIES	78,000	78,000	39,151	65,000
04 -425-00 -5208 -	EMPLOYEE DEVELOPMENT	650	650	513	650
04 -425-00 -5211 -	PHONE/INTERNET	780	780	652	780
04 -425-00 -5250 -	OVERHEAD	125,334	125,334		161,468

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
04 -425-00 -5255 -	FUEL	4,500	4,500	2,358	4,500
04 -425-00 -5404 -	FRANCHISE PAYMENT	12,500	12,500		12,500
04 -425-00 -5504 -	EQUIPMENT	-	-		-
04 -425-00 -5516 -WWTP	CONSTRUCTION IN PROGRESS	-	-	-	6,217,200
04 -425-00 -5558 -	INTEREST EXPENSE	24,000	24,000	15,627	24,000
04 -425-000 -4017 -	SEWER USER FEES	(1,504,536)	(1,504,536)	(1,399,583)	(1,634,825)
04 -425-000 -4040 -	INVESTMENT EARNINGS	(5,211)	(5,211)		(6,946)
04 -425-000 -4081 - WWTP	STATE REVOLVING FUND	(11,000,000)	(3,722,600)		(6,217,200)
04 -425-000 -4082 - WWTP	USDA				(3,158,438)
	TOTAL SEWER UTILITY	**(771,140)**	**(757,835)**	**(808,083)**	**(812,215)**
	TOTAL REVENUES	**(12,509,747)**	**(5,232,347)**	**(1,399,583)**	**(11,017,408)**
	TOTAL EXPENSES	**11,738,607**	**4,474,512**	**591,500**	**10,205,193**
05 SEWER DEVELOPMENT					
05 -425-000 -4018 -	WASTEWATER DEVELOPMENT FEES	(10,000)	(10,000)	(35,022)	(19,266)
05 -425-000 -4118 -	DEV FEES - SEWER COLLECTION	(10,000)	(10,000)	(9,529)	(4,002)
05 -425-000 -4040 -	INVESTMENT EARNINGS	(3,816)	(3,816)		(3,610)
05 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV				-
05 -425-00 -5504 -	EQUIPMENT	22,000	22,000		-
05 -425-100 -5514	VEHICLES	50,000	50,000		50,000
	TOTAL SEWER DEVELOPMENT	**48,184**	**48,184**	**(44,551)**	**23,122**
	TOTAL REVENUES	**(23,816)**	**(23,816)**	**(44,551)**	**(26,878)**
	TOTAL EXPENSE	**72,000**	**72,000**	**-**	**50,000**
06 REFUSE					
06 -425-00 -5101 -	SALARIES	58,632	58,632	50,337	47,640
06 -425-00 -5110 -	FICA	3,615	3,615	3,145	2,954
06 -425-00 -5111 -	MEDICARE	3,587	3,501	736	691
06 -425-00 -5112 -	PERS RETIREMENT	3,610	3,610	3,088	3,069
06 -425-00 -5116 -	LTD/LIFE INSURANCE	742	742	526	519
06 -425-00 -5117 -	WORKERS COMPENSATION	1,305	1,677	1,668	1,702
06 -425-00 -5118 -	UNIFORM ALLOWANCE	230	255	426	243
06 -425-00 -5121 -	HEALTH/DENTAL/VISION	11,817	11,817	10,315	11,060
06 -425-00 -5122 -	PERS UAL PAYMENT	1,860	1,860	1,860	1,603
06 -425-00 -5202 -	OPERATING SUPPLIES	500	500	320	500
06 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	520,800	520,800	338,129	574,493
06 -425-00 -5205 -RECYC	BEVERAGE RECYCLING				5,000
06 -425-00 -5211 -	PHONE/INTERNET	550	550	457	550
06 -425-00 -5250 -	OVERHEAD	47,000	47,000		
06 -425-00 -5404 -	FRANCHISE PAYMENT	34,000	34,000		34,000
06 -425-000 -4004 -	FRANCHISE FEE	(34,000)	(34,000)	(24,088)	(34,000)
06 -425-000 -4019 -	REFUSE FEES	(605,403)	(605,403)	(557,805)	(597,967)
06 -425-000 -4040 -	INVESTMENT EARNINGS	(477)	(477)		(248)
06 -425-000 -4081 -RECYC	BEVERAGE RECYCLING		(5,000)	(6,739)	(5,000)
06 -425-000 -4092 -	ADMINISTRATIVE FEE	(47,000)	(47,000)	(33,724)	(47,000)

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
06 -425-000 -4093 -	ALLEY RECONSTRUCTION REPAIR	(27,000)	(27,000)	(19,271)	(27,000)
06 -425-000 -4094 -	STREET SWEEPING FEE	(34,000)	(34,000)	(24,096)	(34,000)
	TOTAL REFUSE	**(59,632)**	**(64,321)**	**(254,716)**	**(61,192)**
	TOTAL REVENUES	**(747,880)**	**(752,880)**	**(665,723)**	**(745,215)**
	TOTAL EXPENSES	**688,248**	**688,559**	**411,007**	**684,023**
11 DRUG ENFORCEMENT					
11 -411-000 -4040 -	INVESTMENT EARNINGS	(165)	(165)		(146)
11 -411-000 -4067 -	REVENUES	-	-		-
11 -411-00 -5205 -	NARCOTICS EXPENSE	1,000	1,000	5,125	-
11 -411-00 -5504 -	EQUIPMENT	-	-		-
	TOTAL DRUG ENFORCEMENT	**835**	**835**	**5,125**	**(146)**
	TOTAL REVENUES	**(165)**	**(165)**	**-**	**(146)**
	TOTAL EXPENSES	**1,000**	**1,000**	**5,125**	**-**
12 FEDERAL AND STATE GRANTS					
12 -400-000 -4040	INVESTMENT EARNINGS	(267)	(267)		(1,261)
12 -400-000 -4082 -9900	2014 CDBG - 9900	(300,000)	(300,000)	(21,263)	(80,488)
12 -400-000 -4081 -8691	2012 CALHOME 8691	-	-	-	-
12 -400-000 -4081 - USRP	URBAN STREAMS RESTORATION	(746,758)	(746,758)	-	(746,758)
12 -400-000 -4081 - WEGP	WATER-ENERGY	(1,361,593)	(1,361,593)	-	(1,361,593)
12 -400-000 -4081 - STORM	STORM WATER GRANT				(156,114)
12 -400-000 -5205 -8691	2012 CALHOME 8691	-	33,703	214,107	-
12 -400-000 -5205 -9900	2014 CDBG - 9900	300,000	300,000	222,631	80,488
12 -400-000 -5205 -USRP	URBAN STREAMS RESTORATION	746,758	746,758	675	746,758
12 -400-00 -5205 - WEGP	WATER-ENERGY	1,361,593	1,361,593	10,867	1,361,593
12 -400-00 -5205 - STORM	STORM WATER GRANT				156,114
12 -400-000 -9000 -9900	OPERATING TRANFER IN			(203,757)	-
	TOTAL FEDERAL AND STATE GRANTS	**(267)**	**33,436**	**223,260**	**(1,261)**
	TOTAL REVENUES	**(2,408,618)**	**(2,408,618)**	**(225,020)**	**(2,346,214)**
	TOTAL EXPENSES	**2,408,351**	**2,442,054**	**448,280**	**2,344,953**
14 POLICE SLESF					
14 -411-00 -5101 -SLESF	SALARIES	54,846	54,925	53,508	57,563
14 -411-00 -5110 -SLESF	FICA	3,400	3,405	3,258	3,402
14 -411-00 -5111 -SLESF	MEDICARE	795	796	762	796
14 -411-00 -5112 -SLESF	PERS RETIREMENT	4,684	4,684	3,942	4,908
14 -411-00 -5116 -SLESF	LTD/LIFE INSURANCE	588	567	520	592
14 -411-00 -5117 -SLESF	WORKERS COMPENSATION	3,956	4,854	4,978	5,241
14 -411-00 -5118 -SLESF	UNIFORM ALLOWANCE	800	800	400	800
14 -411-00 -5121 -SLESF	HEALTH/DENTAL/VISION	17,419	17,419	16,179	19,055
14 -411-00 -5122 -SLESF	PERS UAL PAYMENT	2,413	2,413	2,413	2,563
14 -411-00 -5205 -SLESF	PROFESSIONAL & CONTRACTUAL SRV	-	-		-

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
14 -411-00 -5514 -SLESF	VEHICLES	126,000	126,000	129,529	-
14 -411-000 -4040 -SLESF	INVESTMENT EARNINGS	(960)	(960)		(920)
14 -411-000 -4045 -SLESF	POLICE GRANTS	(100,000)	(100,000)	(102,371)	(100,000)
	TOTAL POLICE SLESF	**113,941**	**114,903**	**113,118**	**(5,999)**
	TOTAL REVENUES	**(100,960)**	**(100,960)**	**(102,371)**	**(100,920)**
	TOTAL EXPENSES	**214,901**	**215,864**	**215,489**	**94,921**
15 POLICE DEPARTMENT AB109					
15 -411-000 -4040 -AB109	INVESTMENT EARNINGS				
15 -411-000 -4081 -AB109	STATE GRANTS			(11,171)	
15 -411-00 -5101 -AB109	SALARIES				
15 -411-00 -5103 -AB109	OVERTIME			11,171	
15 -411-00 -5110 -AB109	FICA				
15 -411-00 -5111 -AB109	MEDICARE				
15 -411-00 -5112 -AB109	PERS RETIREMENT				
15 -411-00 -5116 -AB109	LTD/LIFE INSURANCE				
15 -411-00 -5117 -AB109	WORKERS COMPENSATION				
15 -411-00 -5118 -AB109	UNIFORM ALLOWANCE				
15 -411-00 -5121 -AB109	HEALTH/DENTAL/VISION				
15 -411-00 -5122 -AB109	PERS UAL PAYMENT				
15 -411-00 -5205 -AB109	PROFESSIONAL & CONTRACTUAL SRV				
15 -411-00 -5504 -AB109	EQUIPMENT				
	TOTAL POLICE DEPARTMENT AB109	**-**	**-**	**-**	**-**
	TOTAL REVENUES	**-**	**-**	**(11,171)**	**-**
	TOTAL EXPENSES	**-**	**-**	**11,171**	**-**
20 STP					
20 -425-00 -5202 -	OPERATING SUPPLIES	-	-	-	-
20 -425-000 -4040 -	INVESTMENT EARNINGS	(5,047)	(5,047)	-	(4,568)
	TOTAL STP	**(5,047)**	**(5,047)**	**-**	**(4,568)**
	TOTAL REVENUES	**(5,047)**	**(5,047)**	**-**	**(4,568)**
	TOTAL EXPENSES	**-**	**-**	**-**	**-**
21 GAS TAX					
21 -425-00 -5101 -	SALARIES	114,238	110,538	97,475	131,303
21 -425-00 -5110 -	FICA	7,083	6,853	6,109	8,141
21 -425-00 -5111 -	MEDICARE	1,656	1,603	1,429	1,904
21 -425-00 -5112 -	PERS RETIREMENT	6,969	6,758	5,964	8,450
21 -425-00 -5116 -	LTD/LIFE INSURANCE	1,996	1,965	1,245	1,442
21 -425-00 -5117 -	WORKERS COMPENSATION	14,834	18,203	16,446	19,709
21 -425-00 -5118 -	UNIFORM ALLOWANCE	1,470	1,470	1,050	1,495
21 -425-00 -5121 -	HEALTH/DENTAL/VISION	32,084	30,032	25,543	35,256
21 -425-00 -5122 -	PERS UAL PAYMENT	3,590	3,590	3,590	4,413

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
21 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	1,000	1,000	52	1,000
21 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	15,000	15,000	19,470	15,000
21 -425-00 -5206 -	UTILITIES	42,000	42,000	35,112	42,000
21 -425-000 -4035 -	HUT 2103	(49,694)	(49,694)	(48,098)	(25,728)
21 -425-000 -4036 -	STATE GAS TAX 2105	(62,680)	(62,680)	(50,668)	(68,128)
21 -425-000 -4037 -	STATE GAS TAX 2106	(37,115)	(37,115)	(31,481)	(38,054)
21 -425-000 -4038 -	STATE GAS TAX 2107	(85,695)	(85,695)	(65,260)	(94,606)
21 -425-000 -4039 -	STATE GAS TAX 2107.5	(3,000)	(3,000)	(3,000)	(3,000)
21 -425-000 -4040 -	INVESTMENT EARNINGS	(2,285)	(2,285)		(2,350)
	TOTAL GAS TAX	**1,450**	**(1,458)**	**14,978**	**38,246**
	TOTAL REVENUES	**(240,469)**	**(240,469)**	**(198,507)**	**(231,866)**
	TOTAL EXPENSES	**241,920**	**239,011**	**213,485**	**270,112**
22 TDA					
22 -425-00 -5202 -	OPERATING SUPPLIES	10,000	10,000	5,400	10,000
22 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	10,000	10,000	2,945	10,000
22 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	410,000	415,000	36,053	380,000
22 -425-00 -5266 -	SIGNAGE	10,000	10,000	5,187	5,000
22 -425-000 -4040 -	INVESTMENT EARNINGS	(3,217)	(3,217)	-	(2,714)
22 -425-000 -4041 -	LTF STREETS	(275,000)	(275,000)		(275,000)
	TOTAL TDA	**161,783**	**166,783**	**49,585**	**127,286**
	TOTAL REVENUES	**(278,217)**	**(278,217)**	**-**	**(277,714)**
	TOTAL EXPENSES	**440,000**	**445,000**	**49,585**	**405,000**
23 STORM DRAIN					
23 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	21,000	21,000		-
23 -425-00 -5503 -	CAPITAL IMPROVEMENTS	-	-		-
23 -425-000 -4040 -	INVESTMENT EARNINGS	(799)	(799)		(448)
23 -425-000 -4044 -	STORM DRAIN DEV FEES	(1,000)	(1,000)	(7,508)	(1,820)
	TOTAL STORM DRAIN	**19,201**	**19,201**	**(7,508)**	**(2,268)**
	TOTAL REVENUES	**(1,799)**	**(1,799)**	**(7,508)**	**(2,268)**
	TOTAL EXPENSES	**21,000**	**21,000**	**-**	**-**
26 MEASURE R					
26 -425-000 -4040 -	INVESTMENT EARNINGS	(3,881)	(3,881)		(6,687)
26 -425-000 -4080 -	MEASURE R REVENUE	(6,139,754)	(2,198,331)	(3,673,716)	(8,832,504)
26 -425-000 -4081 - ATP4	ATP REVENUE	(295,526)	-		(261,000)
26 -425-000 -4082 - CMAQ1	CMAQ REVENUE	(2,402,000)	(2,402,000)	(1,292,431)	-
26 -425-000 -4082 - CMAQ3	CMAQ REVENUE	(1,465,916)	(1,465,916)	(255,723)	-
26 -425-000 -4082 - HSIP1	HSIP REVENUE	(608,100)	(800,000)	(420,138)	-
26 -425-900 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	25,000	25,000	7,908	25,000
26 -425-900 -5205 -ATP4	PROFESSIONAL & CONTRACTUAL SRV	295,526	-	-	-
26 -425-900 -5205 -TCAG1	ROUNDABOUT DESIGN TCAG REIMB	309,773	309,773	43,633	50,000

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
26 -425-900 -5205 -TCAG3	PROFESSIONAL & CONTRACTUAL SRV	-	-	107,447	14,653
26 -425-900 -5205 -TCAG4	PROFESSIONAL & CONTRACTUAL SRV	54,981	165,000	59,245	120,000
26 -425-900 -5205 -WLNT5	PROFESSIONAL & CONTRACTUAL SRV		95,000	19,544	85,000
26 -425-900 -5503 -ATP4	CAPITAL IMPROVEMENTS				261,000
26 -425-900 -5503 -CMAQ1	CAPITAL IMPROVEMENTS	2,402,000	2,402,000	2,180,989	-
26 -425-900 -5503 -CMAQ3	CAPITAL IMPROVEMENTS	1,465,916	1,465,916	935,438	-
26 -425-900 -5503 -ENTRY	BLVD WIDENING & ENTRYWAY	3,100,000	330,000	2,661	571,214
26 -425-900 -5503 -HSIP1	CAPITAL IMPROVEMENTS	608,100	800,000	727,967	-
26 -425-900 -5503 -TCAG1	CAPITAL IMPROVEMENTS				625,382
26 -425-900 -5503 -TCAG3	CAPITAL IMPROVEMENTS				783,788
26 -425-900 -5512 -ENTRY	LAND				1,544,287
26 -425-900 -5512 -RVISR	LAND		311,500	311,505	-
26 -425-900 -5516 - RVISR	CIP-VISALIA ROAD IMPR MSR R FU	2,500,000	1,123,558	79,604	4,754,000
	TOTAL MEASURE R	**(153,881)**	**157,619**	**(1,166,066)**	**(265,867)**
	TOTAL REVENUES	**(10,915,177)**	**(6,870,128)**	**(5,642,008)**	**(9,100,191)**
	TOTAL EXPENSES	**10,761,296**	**7,027,747**	**4,475,942**	**8,834,324**
30 PARK DEVELOPMENT					
30 -425-000 -4020 -	PARK DEVELOPMENT FEES				(1,200)
30 -425-000 -4040 -	INVESTMENT EARNINGS	(45)	(45)	-	(41)
	TOTAL PARK DEVELOPMENT	**(45)**	**(45)**	**-**	**(1,241)**
	TOTAL REVENUES	**(45)**	**(45)**	**-**	**(1,241)**
	TOTAL EXPENSES	**-**	**-**	**-**	**-**
31 PARK IMPROVEMENTS					
31 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	56,497	59,497	-	-
31 -425-00 -5205 -URBAN	PROFESSIONAL & CONTRACTUAL SRV	541,679	541,679	47,137	135,420
31 -425-00 -5205 -CONSV	PROFESSIONAL & CONTRACTUAL SRV	300,000	300,000	66,326	75,000
31 -425-00 -5205 -9246	PROFESSIONAL & CONTRACTUAL SRV	170,100	170,100	8,855	-
31 -425-00 -5205 -GGRF	PROFESSIONAL & CONTRACTUAL SRV	290,000	290,000	383	290,000
31 -425-00 -5205 -SKATE	PROFESSIONAL & CONTRACTUAL SRV	-	7,500		7,500
31 -425-00 -5503 -9246	CAPITAL IMPROVEMENTS			131,410	-
31 -425-00 -5503 -CONSV	CAPITAL IMPROVEMENTS			25,338	135,420
31 -425-00 -5503 -URBAN	CAPITAL IMPROVEMENTS			313,292	75,000
31 -425-000 -4040 -	INVESTMENT EARNINGS	-	-	-	-
31 -425-000 -4080 -URBAN	MISC INCOME	(541,679)	(541,679)	(16,524)	(135,420)
31 -425-000 -4081 -CONSV	LAND & WATER CONSERVATION	(300,000)	(300,000)	(40,328)	(75,000)
31 -425-000 -4081 - 9246	13-HRPP-9246 CDBG	(170,100)	(170,100)	(170,100)	-
31 -425-000 -4081 - GGRF	URBAN FORESTRY GRANT	(290,000)	(290,000)	-	(290,000)
	TOTAL PARK IMPROVEMENTS	**56,497**	**66,997**	**365,790**	**217,920**
	TOTAL REVENUES	**(1,301,779)**	**(1,301,779)**	**(226,952)**	**(500,420)**
	TOTAL EXPENSES	**1,358,276**	**1,368,776**	**592,741**	**718,340**

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
35 MAINTENANCE DISTRICTS					
35 -425-00 -5101 -	SALARIES	20,131	20,131	17,803	20,915
35 -425-00 -5110 -	FICA	1,248	1,248	1,116	1,297
35 -425-00 -5111 -	MEDICARE	292	292	261	303
35 -425-00 -5112 -	PERS RETIREMENT	1,229	1,229	1,087	1,337
35 -425-00 -5116 -	LTD/LIFE INSURANCE	330	330	219	236
35 -425-00 -5117 -	WORKERS COMPENSATION	2,826	3,467	3,556	3,744
35 -425-00 -5118 -	UNIFORM	280	280	200	280
35 -425-00 -5121 -	HEALTH/DENTAL/VISION	6,494	6,494	5,277	6,745
35 -425-00 -5122 -	PERS UAL PAYMENT	633	633	633	698
35 -425-00 -5202 -	OPERATING SUPPLIES	100	100	245	3,000
35 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	3,000	3,000	953	3,000
35 -425-00 -5204 -	REPAIRS & MAINENANCE SERVICES	500	500		500
35 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	3,000	3,000	1,978	-
35 -425-00 -5206 -	UTILITIES	15,500	15,500	12,835	15,500
35 -425-00 -5255 -	FUEL	2,500	2,500	723	2,500
35 -425-00 -5285 -	SMALL TOOLS	1,500	1,500		1,500
35 -425-000 -4025 -	PROPERTY ASSESSMENTS	(60,000)	(60,000)	(59,094)	(60,000)
35 -425-000 -4040 -	INVESTMENT EARNINGS	(570)	(570)		(555)
	TOTAL MAINTENANCE DISTRICTS	**(1,008)**	**(367)**	**(12,208)**	**1,000**
	TOTAL REVENUES	**(60,570)**	**(60,570)**	**(59,094)**	**(60,555)**
	TOTAL EXPENSES	**59,562**	**60,204**	**46,886**	**61,555**
39 CHURCH MUSEUM					
39 -425-000 -4040 -	INVESTMENT EARNINGS	(37)	(37)	-	(36)
39 -425-000 -4075 -	RENT	-	-	(750)	-
	TOTAL CHURCH MUSEUM	**(37)**	**(37)**	**(750)**	**(36)**
	TOTAL REVENUES	**(37)**	**(37)**	**(750)**	**(36)**
	TOTAL EXPENSES				
40 CDBG PROGRAM INCOME					
40 -404-000 -4040 -	INVESTMENT EARNINGS	(718)	(718)		(1,079)
40 -404-000 -4046 -	LOAN PAYMENTS	-	-		-
40 -404-000 -4081 -	STATE GRANTS	(900)	(900)	(450)	-
40 -404-000 -4081 -1983	STATE GRANTS	(42,000)	(42,000)	(375)	(900)
40 -404-000 -4081 -1984	STATE GRANTS	(42,000)	(42,000)	(16,119)	(50,300)
40 -404-000 -4081 -1987	STATE GRANTS				-
40 -404-000 -4081 -1988	STATE GRANTS	(42,000)	(42,000)	(3,300)	(3,600)
40 -404-000 -4081 -1992	STATE GRANTS	-	-		-
40 -404-000 -4081 -1996	STATE GRANTS	-	-		-
40 -404-000 -4081 -1999	STATE GRANTS	-	-		-
40 -404-000 -4081 -2002	GRANT PI	-	-	(1,300)	(2,200)
40 -404-000 -4081 -2003	GRANT PI				-
40 -404-000 -4081 -2004	STATE GRANTS	-	-		-

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
40 -404-000 -9001	TRANSFER-OUT	125,000	125,000	263,056	57,000
	TOTAL CDBG PROGRAM INCOME	**(2,618)**	**(2,618)**	**241,512**	**(1,079)**
	TOTAL REVENUES	**(127,618)**	**(127,618)**	**(21,544)**	**(58,079)**
	TOTAL EXPENDITURES	**125,000**	**125,000**	**263,056**	**57,000**
41 HOME PROGRAM INCOME					
41 -404-000 -4082 -0652	0652 FEDERAL	-	-	-	-
41 -404-000 -4082 -95HB	FEDERAL GRANTS			(12,000)	
	TOTAL HOME PROGRAM INCOME	**-**	**-**	**(12,000)**	**-**
	TOTAL REVENUES	**-**	**-**	**(12,000)**	**-**
42 CALHOME PROGRAM INCOME					
42 -404-000 -4040 -	INVESTMENT EARNINGS	(120)	(120)	-	(369)
42 -404-000 -4081 -	STATE GRANTS	-	-	-	-
42 -404-000 -4081 -CH06	STATE GRANTS	-	-	(22,787)	-
	TOTAL CALHOME PROGRAM INCOME	**(120)**	**(120)**	**(22,787)**	**(369)**
	TOTAL REVENUES	**(120)**	**(120)**	**(22,787)**	**(369)**
71 FIRE DEVELOPER FEES					
71 -420-000 -5205 -	PROFESSIONAL & CONTRACTUAL	-	-	1,825	-
71 -420-000 -5504 -	EQUIPMENT	-	-	1,733	-
71 -420-100 -4112 -	PUBLIC SAFETY DEVELOPER FEES	(2,500)	(2,500)	(18,445)	(11,796)
71 -420-100 -4040 -	INVESTMENT EARNINGS	(444)	(444)		(369)
	TOTAL FIRE DEVELOPER FEES	**(2,944)**	**(2,944)**	**(14,887)**	**(12,165)**
	TOTAL REVENUES	**(2,944)**	**(2,944)**	**(18,445)**	**(12,165)**
	TOTAL EXPENSES	**-**	**-**	**3,558**	**-**
81 POLICE DEVELOPER FEES					
81 -411-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV			6,936	-
81 -411-000 -5504 -	EQUIPMENT		19,318	19,618	-
81 -411-100 -4040 -	INVESTMENT EARNINGS	(476)	(476)		(386)
81 -411-100 -4112 -	PUBLIC SAFETY DEVELOPER FEES	(2,500)	(2,500)	(23,526)	(7,314)
	TOTAL POLICE DEVELOPER FEES	**(2,976)**	**16,342**	**3,029**	**(7,700)**
	TOTAL REVENUES	**(2,976)**	**(2,976)**	**(23,526)**	**(7,700)**
	TOTAL EXPENDITURES	**-**	**19,318**	**26,554**	**-**
82 STATE ASSET FORFEITURE					
82 -411-000 -5504 -	EQUIPMENT		5,125	-	-
82 -411-100 -4040 -	INVESTMENT EARNINGS	(20)	(20)	-	(18)
	TOTAL STATE ASSET FORFEITURE	**(20)**	**(20)**	**-**	**(18)**

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2017
REVISED AS OF 05/31/2016

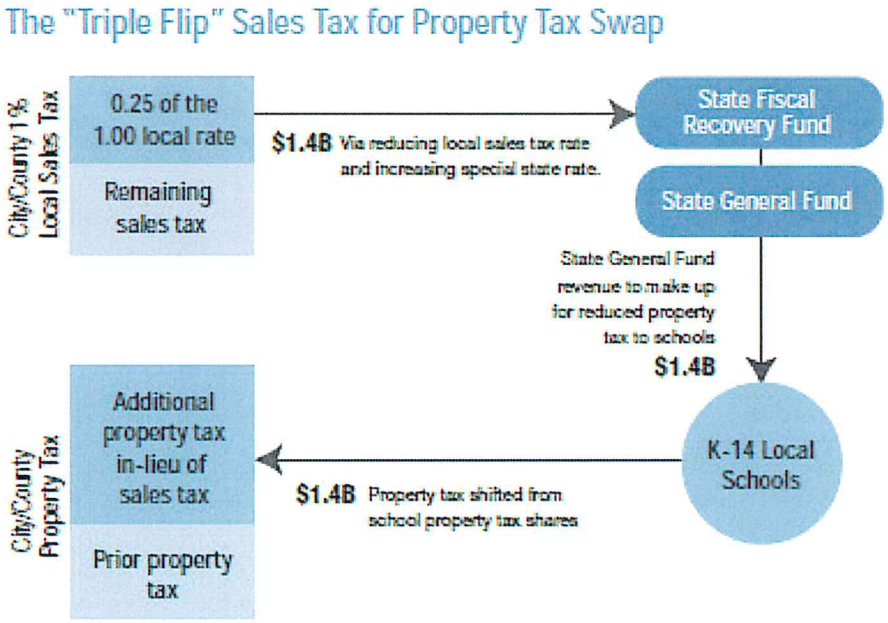
		FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET
	TOTAL REVENUES	**(20)**	**(20)**	**-**	**(18)**
	TOTAL EXPENDITURES	**-**	**5,125**	**-**	**-**
83 LIVE SCAN					
83 -411-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	2,148	-
83 -411-100 -4080 -	LIVE SCAN REVENUE	-	-	(2,319)	-
	TOTAL LIVE SCAN	**-**	**-**	**(171)**	**-**
	TOTAL REVENUES	**-**	**-**	**(2,319)**	**-**
	TOTAL EXPENDITURES	**-**	**-**	**2,148**	**-**
	GRAND TOTAL				
	TOTAL REVENUES	**(32,678,308)**	**(21,476,993)**	**(12,207,609)**	**(28,451,128)**
	TOTAL EXPENDITURES	**32,107,952**	**21,339,791**	**10,888,005**	**28,129,459**
	REVENUE (OVER) OR UNDER	(570,355)	(137,201)	(1,319,605)	(321,670)

CaliforniaCityFinance.com **February 25, 2015**

The California Local Government Finance Almanac

Unwinding the Triple Flip: The End is Near

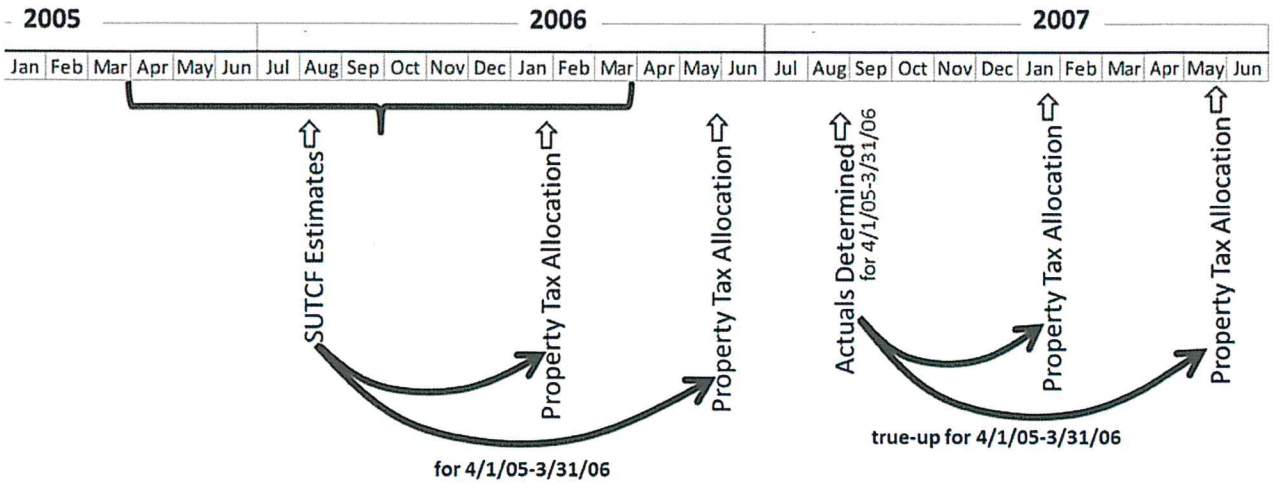
In March 2004, the voters of California approved Proposition 57, the California Economic Recovery Bond Act. The measure authorized the issuance of $15 billion in "Economic Recovery Bonds" to close the state's operating budget deficit. Under Proposition 57, the bonds are repaid from a dedicated 0.25 percent increase in the state sales and use tax. The city/county portion of the sales and use tax rate imposed Bradley-Burns Uniform Sales Tax law is reduced by 0.25 percent, such that there is no net impact on the total rate. Cities and counties are reimbursed for the reduced sales and use tax revenue with transfers of local property tax revenues that would otherwise have gone to schools. Schools are made whole from the state general fund and experience no negative impact. This mechanism is known as the "triple flip."



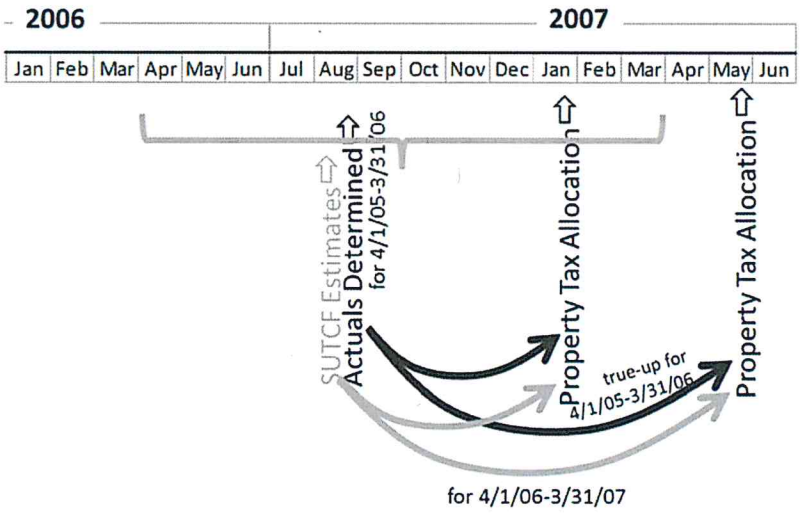
Triple flip reimbursements are allocated by county auditors from the Sales and Use Tax Compensation Fund (SUTCF) established in each county. No later than September 1 of each year, the state Department of Finance (DOF) provides each county auditor with the amount of the reimbursement due to each jurisdiction in the county for the coming fiscal year. DOF estimates are based upon the actual amount of sales and use tax revenues allocated to each jurisdiction in the prior fiscal year and any projected growth for the current fiscal year as determined by BOE. Each county auditor pays cities and the county from the county SUTCF fifty-percent in January, and fifty-percent in May.

Because the amounts provided by DOF for funding each SUTCF are estimates, there is a "true-up" adjustment each year to account for actual revenue collections. The "true-up" adjustment is added to or deducted from the SUTCF payment in the following year.

Triple Flip Compensation for FY2005-06, the April 1, 2005 – March 31, 2006 period



Triple Flip Estimates Paid for One Year Coincide with True-ups for the Prior Year



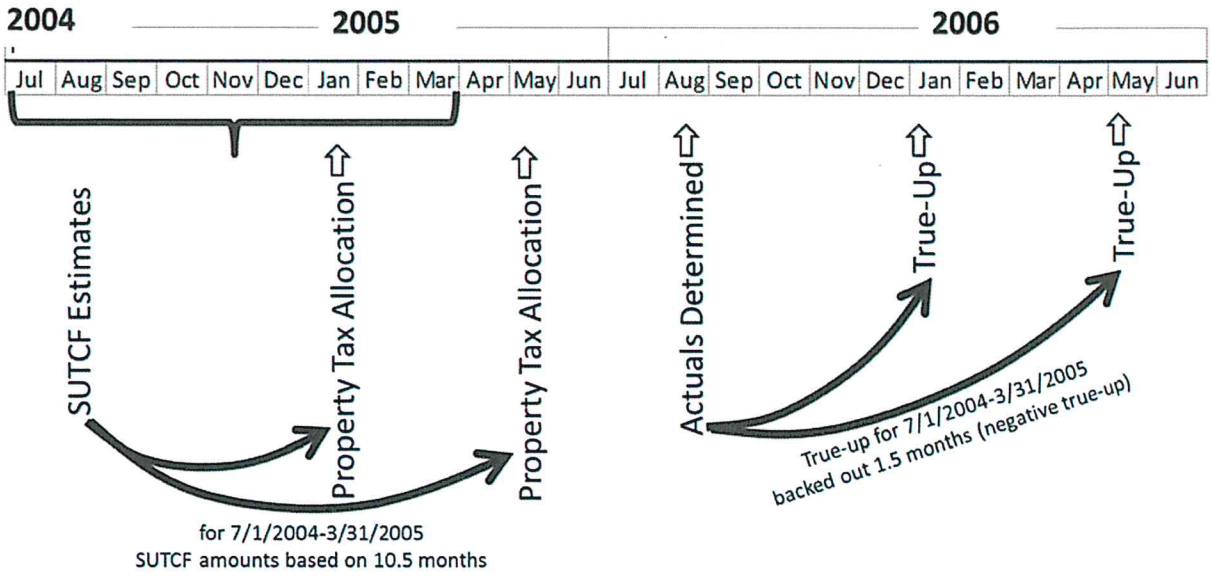
One Quarter Delay and the Nine-Month Beginning

In any given fiscal year, the triple flip payments from the SUTCF reimbursements cover the second third and fourth quarters of the first calendar year and the first quarter of the next. That is, for FY2005-06, the SUTCF payments were for estimated 0.25 percent Fiscal Recovery Fund amounts collected from April 1, 2005 through March 31, 2006. Thus, the reimbursements have been one quarter (three months) delayed since inception.

In the first year of implementation 2004-05, just 3 quarters (nine months) were reimbursed). The 0.25 percent flip began on July 1, 2004. For 2004-05 cities and counties were reimbursed for the July 1, 2004 through March 31, 2005 period (three quarters or nine months). This resulted in a

small negative impact on cities of roughly 6 percent of annual total sales tax revenues, in implementation spread over two fiscal years.[1]

FY2004-05 First Year Was 3Qtrs (9Months) Compensation with Negative True-up in 2006



Economic Recovery Bonds Expected to Be Defeased in July 2015

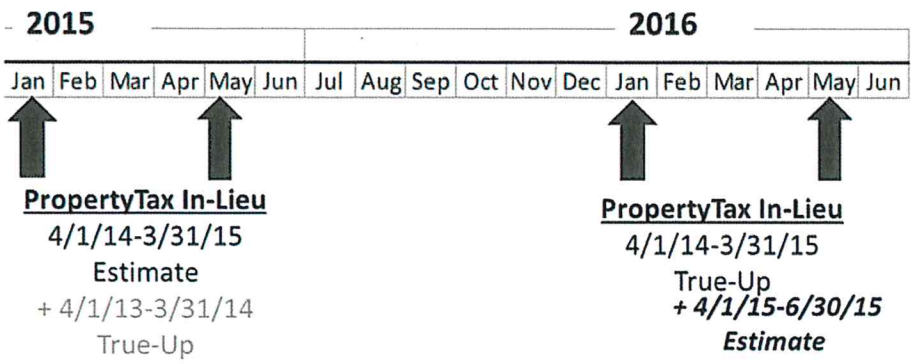
The Department of Finance expects the Economic Recovery Bonds will be fully paid ("defeased") in July 2015. According to law, the full 1 percent local rate will then return on January 1, 2016 and the 0.25 percent state Fiscal Recovery Fund rate will end.

Final Years of the Triple Flip: FY2014-15

For the FY 2014-15 year, the triple flip will operate as it has in previous years. Estimates for the 4/1/14 – 3/31/15 flipped 0.25 percent were determined by Sept 1, 2014 and are being paid in January and May 2015. True up amounts for 4/1/13-3/31/14 period will also be paid at that time. In August, 2015, true up amounts for the 4/1/14 – 3/31/15 will be determined for payment with the January and May 2016 allocations. At this point, cities and counties should be fully reimbursed for sales and use tax lost from inception through March 31, 2015.

[1] For its 2004-05 SUTCF estimates, the DOF used a 10.5 month period, thus cities only experienced a negative impact of roughly one-half of one quarter of the 0.25 percent rate. In the true-ups for that year, implemented in January and May 2006 (thus experienced in the FY2005-06 year), the DOF directed a negative true-up for the 2004-05 period equivalent to 1.5 months, thus correcting the reimbursement to a 9 month period.

Final Property Tax in Lieu Payments from SUTCF Through 3/31/15



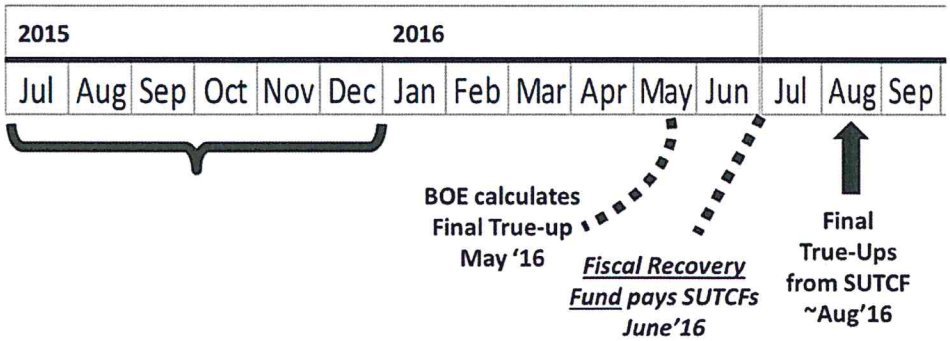
Second Quarter 2015: 4/1/2015-6/30/2015

In August, 2015, the DOF will provide county auditors with SUTCF amounts, based on BOE data, for the taxable sales in the 4/1/2015-6/30/2015 quarter. That is, the SUTCF amounts to be paid from property tax for FY 2015-16 in January and May 2016 will be for that one quarter only, not a full four quarters as in previous years. Therefore, January and May 2016 SUTCF payments will consist of estimated reimbursements for the 4/1/2015-6/30/2015 quarter and true-ups for the 4/1/2014-3/31/2015 prior four quarters. These are the last triple flip payments for which property tax will be the fund source to the SUTCF.

What's Left: 7/1/2015 – 12/31/2015 and 4/1/2015-6/30/2015 True-Up.

In May of 2016 the BOE will have sufficient information to calculate the compensation owed to cities and counties for the last two quarters of the triple flip (7/1/2015-12/31/2015). These amounts, together with true-up amounts for the 4/1/15-6/30/15 quarter will be paid from the state Fiscal Recovery Fund to county SUTCFs in June 2016. County auditors will make the final payments from the SUTCFs to cities and counties within 60 days. This will end the triple flip.

Final Triple Flip Compensation from the State Fiscal Recovery Fund in Aug 2016

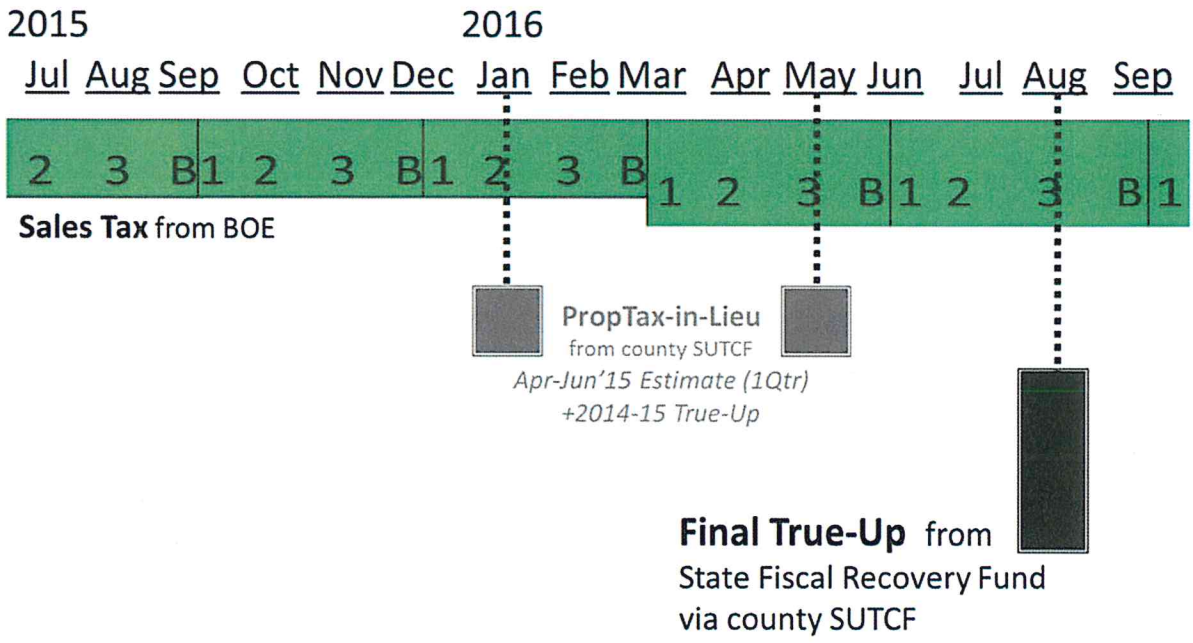


Putting the Cash Flow Together

Sales and Use Tax revenue distributions to local agencies follow a delayed schedule. Payments for a three month quarter are made in three monthly installments plus a true-up payment in the fourth month. So for the First quarter January-February-March, the payments are made in March (30% of estimate), April (30% of estimate), and May (40% of estimate) with a true-up based on actuals in June. Consequently, revenues from the full one percent local rate that begins on January 1, 2016, will begin appearing in city and county sales and use tax allocations in March 2016.

In January and May 2016, county auditors will distribute SUTCF allocations for the 4/1/15-6/30/15 quarter and 2013-14 true-up as directed. The final SUTCF true-up payments, covering the last two quarters of the triple flip, will be made in August 2016.

FY2015-16 Sales Tax Cash Flows Including Final SUTCF payments



A One Time Bump From The Catch-up and Overlap

Remember that triple flip reimbursements have been effectively one quarter (three months) behind since the beginning of the triple flip. Because of the overlap of the return of the full 1 percent rate and the delayed triple flip compensation, cities and counties will see a small increase in net sales tax revenues of roughly six percent in 2015-16, depending on accrual policies and the magnitude of true-ups.

mjgc

Triple Flip Unwind

Background:
As a result of the Triple Flip, the Bradley Burns rate was decreased from 1 percent to 0.75 percent on July 1, 2004, and a new 0.25 percent rate was established to create a dedicated revenue stream to repay the newly issued Economic Recovery Bonds (ERBs).

The ERBs are expected to be defeased in late July 2015. As a result, the 0.25 percent rate will revert back to the locals on January 1, 2016, increasing the Bradley Burns rate from the current 0.75 percent rate back to the original 1 percent. Also, the 0.25 percent rate that resulted in deposits into the Fiscal Recovery Fund to repay the Economic Recovery Bonds will turn off at the same time on January 1, 2016.

As a result of the above, the locals needed to be reimbursed for their sales tax lost from the 0.25 percent rate reduction from July 1, 2004 to December 31, 2015. The Triple Flip mechanism has been used each year to reimburse locals for their taxable sales from April 1 to March 31 of each year. The last Triple Flip letter issued on September 1, 2014 scheduled the reimbursement to the locals for the reduced sales tax rate on their taxable sales from April 1, 2014 to March 31, 2015. As such, once the second 2014-15 Triple Flip ERAF transfers have been made in May of 2015, counties and cities should have received the proper amount of tax reimbursement for taxable sales from July 1, 2004 through March 31, 2014, plus an estimated amount for taxable sales expected from April 1, 2014 through March 30, 2015.

The Unwind:

- For taxable sales April 1, 2015 – June 30, 2015, and for the true-up for taxable sales between April 1, 2014 and March 30, 2015, a partial year Triple Flip letter will be sent out by August 2015 to reimburse locals for the reduced sales tax rate. The Triple Flip payments will be made, per statute, ½ in January of 2016 and ½ in May of 2016.

- For taxable sales July 1, 2015 – December 31, 2015, as well as for the true-up for taxable sales between April 1, 2015 and June 30, 2015, BOE will provide DOF tax return data in May 2016. Once DOF has the final reimbursement schedule from BOE, DOF will issue a payment schedule to the Controller to reimburse locals.

- For taxable sales on and after January 1, 2016 the 0.25 percent will revert back to the original Bradley Burns tax rate. Counties and Cities will receive allocated payments directly from the BOE starting in March 2016 for quarter one 2016 taxable sales.

-California State BOE

Farmersville City Hall
909 W. Visalia Road
Farmersville, CA 93223
(559) 747-0458
www.cityoffarmersville-ca.gov