

CITY OF FARMERSVILLE



FISCAL YEAR 2016-2017 BUDGET

ADOPTED: JUNE 13, 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 unsustainable 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 way 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, a Third Quarter Update on April 24th, and the draft budget on June 6th. Now that City Council has reviewed the FY 2017 Budget, this report aims to provide a final 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 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 to arrive later in June 2016).

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, Salaries, Benefits, and Risk Management Cost 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 to a full-time position 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

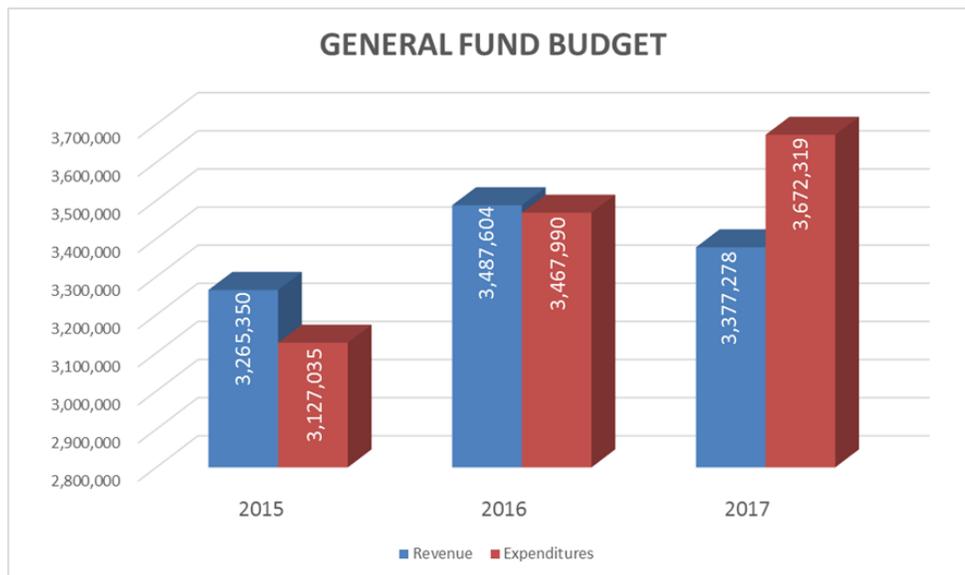
take action on utility rate changes and/or metering of residential usage. Since then, the City has accepted the award of the Water Energy Grant (to install radio-read meters) but limited progress has been made since then. The deadline for the Water Energy grant work to be completed in December 31, 2017. 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.

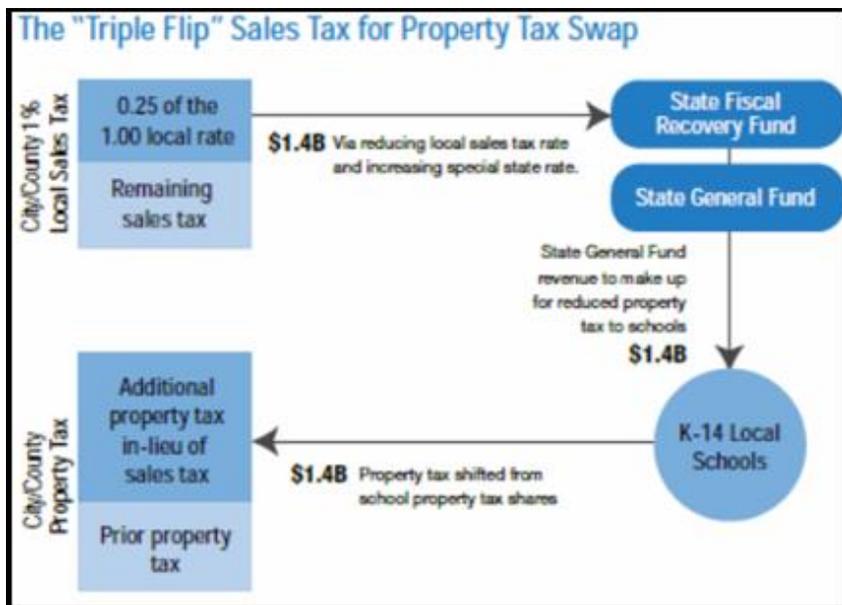
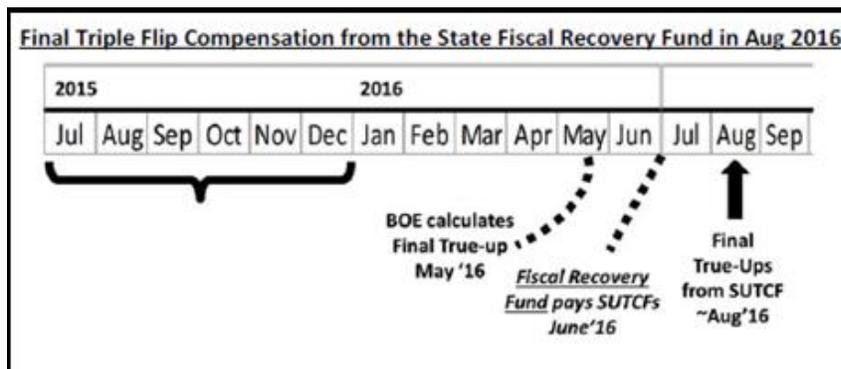


Image credit to Michael Coleman californiacityfinance.com

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

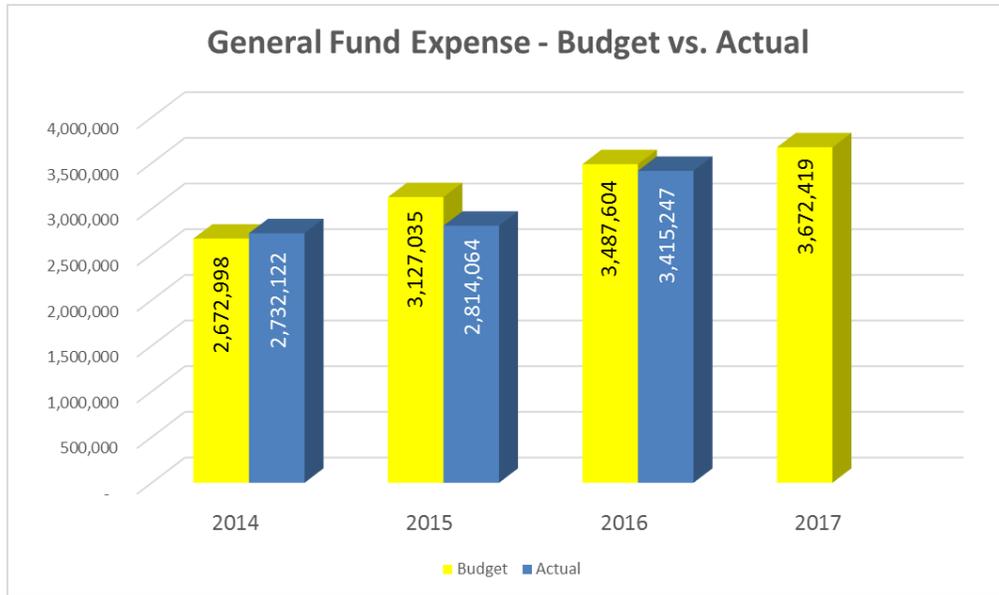
Fund this year. The next scheduled purchase of vehicles is in FY 2018 per the purchase plan approved by Council. The last purchase of vehicles was in early FY 2016 but purchases could be approved in FY 2017 upon a demonstrated need by the Police Department and approval by City Council if warranted, which 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.

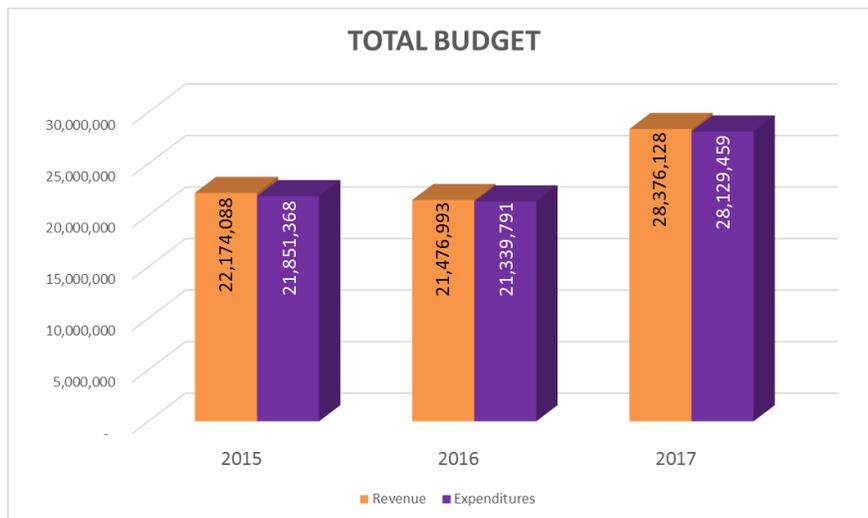
- D. Community Development expense increases are largely due to grant consulting fees and a proposed increase to the City Sponsorships including the Recreation Fund. The more grants we apply for, accept, disburse and manage the greater the cost in this program area. We are currently at an all-time high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

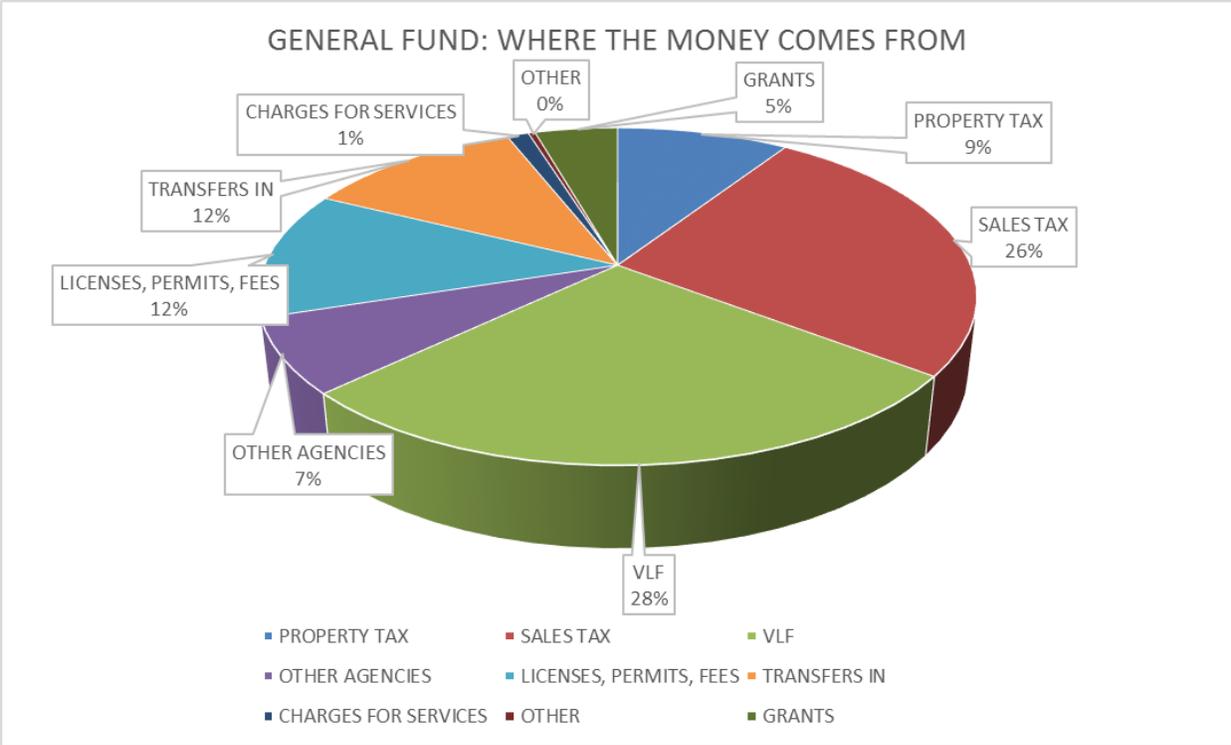
The substantial dip in revenue for this year is concerning, but explainable and, for the most part, was anticipated. However, if our two revenue issues explained earlier (SAFER grant ending and rental income interrupted), were to suddenly not be an issue, this budget for the General Fund would still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



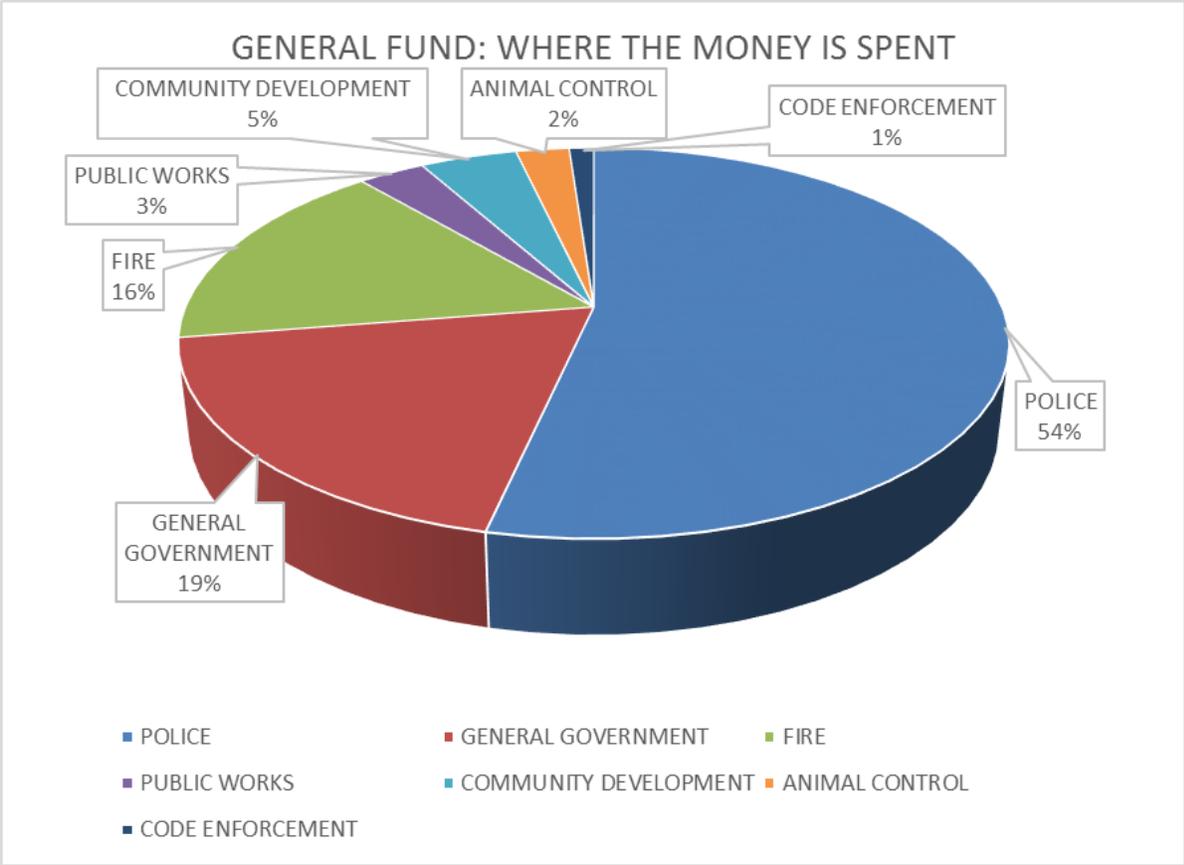
Total Budget figures remain inflated due to large projects initiating in this year. As projects are completed the budget will decrease in size.



GENERAL FUND: WHERE THE MONEY COMES FROM		
REVENUE SOURCES	AMOUNTS	PERCENT
PROPERTY TAX	312,035	9.2%
SALES TAX	882,549	26.1%
VLF	930,455	27.6%
OTHER AGENCIES	240,904	7.1%
LICENSES, PERMITS, FEES	414,088	12.3%
TRANSFERS IN	394,935	11.7%
CHARGES FOR SERVICES	40,000	1.2%
OTHER	12,257	0.4%
GRANTS	150,055	4.4%
TOTAL	3,377,278	100.0%

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

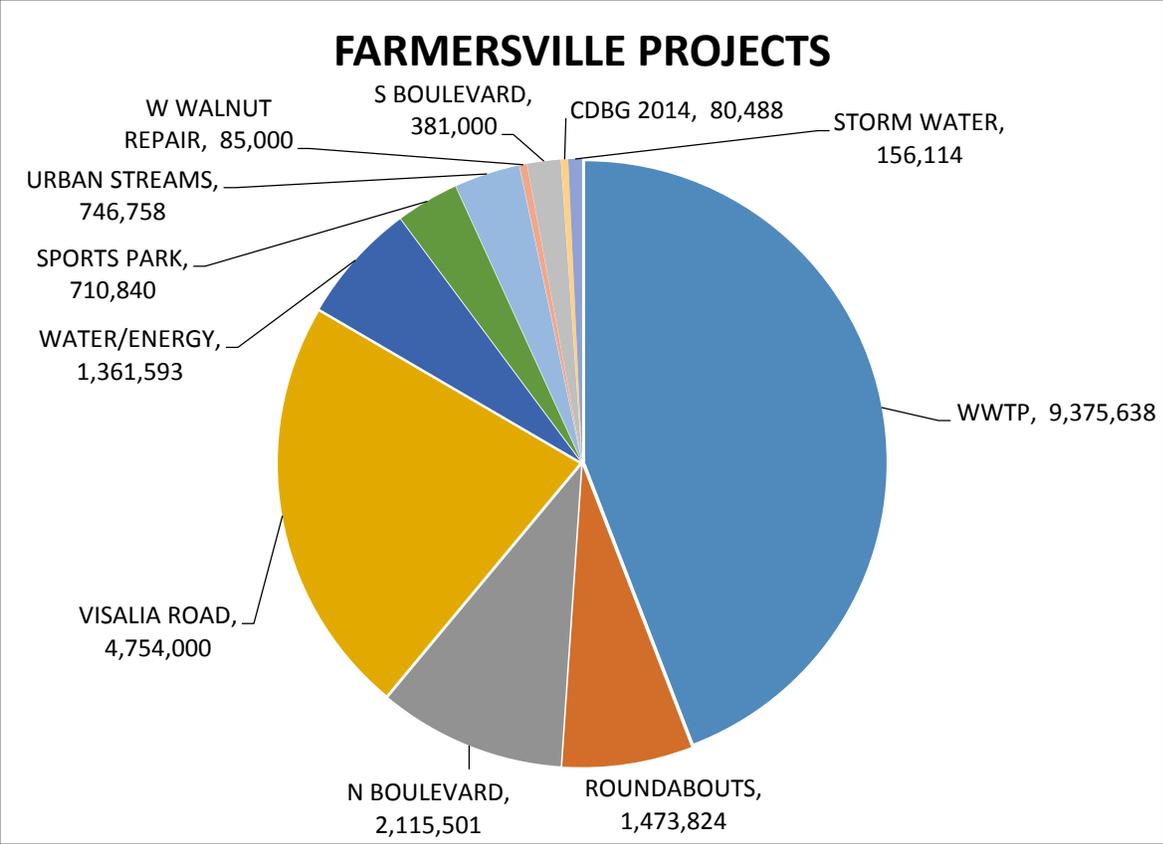
Revenue is forecasted to decrease next year by \$110,326 or 3.2% for the General Fund. This is due to a slight decrease in franchise fees from SoCal Gas, and the potential loss of grant revenues (specifically SAFER and COPS). All other revenue sources outside the general fund, are all budgeted to have 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 continue to move forward with caution on the road ahead, as was done in FY 2016, since 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 adoption 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 presenting the Fiscal Year 2016-2017 Budget, as review before City Council on June 6th, for adoption.

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

01 GENERAL FUND

400 GENERAL REVENUES

	FY 2015-2016 BUDGET	FY 2015-2016 AMENDED	FY 2015-2016 ACTUAL A/O 05/31/2016	FY 2016-2017 BUDGET	
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	5,000
01 -404-400 -5208 -	EMPLOYEE DEVELOPMENT	15,000	15,000	15,000
01 -404-400 -5211 -	PHONE/INTERNET	-	-	-
01 -404-400 -5255 -	FUEL	-	825	-
01 -404-400 -5504 -	EQUIPMENT	-	-	-
	TOTAL ADMINISTRATION	(76,371)	(93,620)	(52,871)
405 MEMBERSHIP LEGISLATION				
01 -405-300 -5205 -	MEMBERSHIPS LEGISLATIVE	24,000	24,000	27,000
406 ADMINISTRATIVE OVERHEAD				
01 -406-400 -5201 -	OFFICE SUPPLIES	5,000	5,000	5,000
01 -406-400 -5202 -	OPERATING SUPPLIES	10,000	6,000	10,000
01 -406-400 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	200,000	200,000	250,000
01 -406-400 -5206 -	UTILITIES	25,000	25,000	25,000
01 -406-400 -5207 -	INSURANCE	90,000	110,000	128,005
01 -406-400 -5211 -	PHONE/INTERNET	3,075	3,075	3,075
01 -406-400 -5250 -	OVERHEAD	(322,668)	(322,668)	(322,935)
01 -406-400 -5255 -	FUEL	500	500	500
01 -406-400 -5504 -	EQUIPMENT	-	10,000	8,000
	TOTAL ADMINISTRATIVE OVERHEAD	10,907	36,907	106,645
407 CITY SPONSORSHIPS				
01 -407-200 -4064 -	RECREATION FEES	-	-	-
01 -407-200 -5202 -	OPERATING SUPPLIES	-	-	-
01 -407-200 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	6,000	6,000	10,000
	TOTAL CITY SPONSORSHIPS	6,000	6,645	10,000
409 CITY PROPERTIES				
01 -409-500 -5202 -	OPERATING SUPPLIES	-	285	500
01 -409-500 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	447	2,000	2,500
01 -409-500 -5205 - CMCTR	COMMUNITY CENTER EXPENSE	75,000	85,000	15,000
01 -409-500 -5206 - CMCTR	UTILITIES	-	-	23,200
01 -409-500 -5206 -HLTHY	UTILITIES - HEALTHY START	700	700	-
01 -409-500 -5211 -	PHONE/INTERNET	-	200	240
01 -409-500 -9000 -	TRANSFER-IN	(75,000)	(75,000)	(15,000)
	TOTAL CITY PROPERTIES	1,147	13,185	26,440
411 POLICE				
01 -411-100 -4031 -	VEHICLE CODE FINES	(250)	(250)	-
01 -411-100 -4032 -	PARKING FINES	(3,000)	(3,000)	(3,000)
01 -411-100 -4034 -	FINES & FORFEITURES	(20,000)	(20,000)	(20,000)
01 -411-100 -4054 -	VEHICLE THEFT	-	-	(16,000)
01 -411-100 -4063 -	POLICE SERVICES	(25,000)	(25,000)	(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 -			(350)	(1,200)
01 -414-800 -4131 -			(3,000)	(500)
01 -414-000 -4162 -			(1,500)	
01 -414-800 -4710 -	(1,500)	(1,500)	(1,300)	(1,300)
01 -414-800 -4711 -	-	-		-
01 -414-800 -9000 -	(50,000)	(50,000)	(24,724)	(57,000)
01 -414-800 -5205 -	135,300	135,300	144,183	163,000
01 -414-800 -5210 -	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 -	-	-	-	-
01 -415-800 -4121 -	(300)	(300)	(375)	(300)
01 -415-800 -4122 -	-	-	(75)	-
01 -415-800 -5101 -	24,468	24,468	22,015	25,692
01 -415-800 -5110 -	1,517	1,517	1,314	1,593
01 -415-800 -5111 -	355	355	307	373
01 -415-800 -5112 -	1,546	1,546	1,363	1,718
01 -415-800 -5116 -	269	269	248	281
01 -415-800 -5117 -	1,978	2,427	2,489	2,621
01 -415-800 -5118 -	350	350		350
01 -415-800 -5121 -	2,825	2,825	2,626	3,094
01 -415-800 -5122 -	796	796	796	897
01 -415-800 -5202 -	100	100	-	100
01 -415-800 -5205 -	100	100		100
01 -415-800 -5211 -	240	320	270	320
01 -415-800 -5255 -	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 -	(4,000)	(4,000)	(3,110)	(4,000)
01 -420-100 -4065 -	(25,000)	(25,000)	(10,395)	(15,000)
01 -420-100 -4067 -	(300)	(300)	(115)	(300)
01 -420-100 -4081 -15VFA	(5,000)	(5,000)	(5,030)	-
01 -420-100 -4081 -16VFA				(7,500)
01 -420-100 -4081 -15HSF	(6,000)	(6,000)	(5,819)	-
01 -420-100 -4081 -16HSF				(19,000)
01 -420-100 -4082 -SAFER	(161,621)	(161,621)	(112,860)	-
01 -420-100 -5101 -	277,332	273,594	236,516	280,186
01 -420-100 -5103 -	15,000	15,000	2,075	15,000
01 -420-100 -5110 -	17,195	16,963	14,990	17,024
01 -420-100 -5111 -	4,021	3,967	3,506	3,981
01 -420-100 -5112 -	29,035	28,870	24,186	29,300
01 -420-100 -5116 -	3,322	3,245	2,422	2,826
01 -420-100 -5117 -	25,162	30,876	31,667	33,340
01 -420-100 -5118 -	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 -	H2OPK 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
04 -425-00 -5404 -	FRANCHISE PAYMENT	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	15,627	24,000
04 -425-000 -4017 -	SEWER USER FEES	(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)		(6,217,200)
04 -425-000 -4082 - WWTP	USDA			(3,158,438)
	TOTAL SEWER UTILITY	(771,140)	(808,083)	(812,215)
	TOTAL REVENUES	(12,509,747)	(1,399,583)	(11,017,408)
	TOTAL EXPENSES	11,738,607	591,500	10,205,193
05 SEWER DEVELOPMENT				
05 -425-000 -4018 -	WASTEWATER DEVELOPMENT FEES	(10,000)	(35,022)	(19,266)
05 -425-000 -4118 -	DEV FEES - SEWER COLLECTION	(10,000)	(9,529)	(4,002)
05 -425-000 -4040 -	INVESTMENT EARNINGS	(3,816)		(3,610)
05 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV			-
05 -425-00 -5504 -	EQUIPMENT	22,000		-
05 -425-100 -5514	VEHICLES	50,000		50,000
	TOTAL SEWER DEVELOPMENT	48,184	(44,551)	23,122
	TOTAL REVENUES	(23,816)	(44,551)	(26,878)
	TOTAL EXPENSE	72,000	-	50,000
06 REFUSE				
06 -425-00 -5101 -	SALARIES	58,632	50,337	47,640
06 -425-00 -5110 -	FICA	3,615	3,145	2,954
06 -425-00 -5111 -	MEDICARE	3,587	736	691
06 -425-00 -5112 -	PERS RETIREMENT	3,610	3,088	3,069
06 -425-00 -5116 -	LTD/LIFE INSURANCE	742	526	519
06 -425-00 -5117 -	WORKERS COMPENSATION	1,305	1,668	1,702
06 -425-00 -5118 -	UNIFORM ALLOWANCE	230	426	243
06 -425-00 -5121 -	HEALTH/DENTAL/VISION	11,817	10,315	11,060
06 -425-00 -5122 -	PERS UAL PAYMENT	1,860	1,860	1,603
06 -425-00 -5202 -	OPERATING SUPPLIES	500	320	500
06 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	520,800	338,129	574,493
06 -425-00 -5205 -RECYC	BEVERAGE RECYCLING			5,000
06 -425-00 -5211 -	PHONE/INTERNET	550	457	550
06 -425-00 -5250 -	OVERHEAD	47,000		
06 -425-00 -5404 -	FRANCHISE PAYMENT	34,000		34,000
06 -425-000 -4004 -	FRANCHISE FEE	(34,000)	(24,088)	(34,000)
06 -425-000 -4019 -	REFUSE FEES	(605,403)	(557,805)	(597,967)
06 -425-000 -4040 -	INVESTMENT EARNINGS	(477)		(248)
06 -425-000 -4081 -RECYC	BEVERAGE RECYCLING		(6,739)	(5,000)
06 -425-000 -4092 -	ADMINISTRATIVE FEE	(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 -		(27,000)	(19,271)	(27,000)
06 -425-000 -4094 -		(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 -		(165)		(146)
11 -411-000 -4067 -		-		-
11 -411-00 -5205 -		1,000	5,125	-
11 -411-00 -5504 -		-		-
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		(267)		(1,261)
12 -400-000 -4082 -9900		(300,000)	(21,263)	(80,488)
12 -400-000 -4081 -8691		-	-	-
12 -400-000 -4081 -USRP		(746,758)	-	(746,758)
12 -400-000 -4081 -WEGP		(1,361,593)	-	(1,361,593)
12 -400-000 -4081 -STORM				(156,114)
12 -400-000 -5205 -8691		-	214,107	-
12 -400-000 -5205 -9900		300,000	222,631	80,488
12 -400-000 -5205 -USRP		746,758	675	746,758
12 -400-00 -5205 -WEGP		1,361,593	10,867	1,361,593
12 -400-00 -5205 -STORM				156,114
12 -400-000 -9000 -9900			(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		54,846	53,508	57,563
14 -411-00 -5110 -SLESF		3,400	3,258	3,402
14 -411-00 -5111 -SLESF		795	762	796
14 -411-00 -5112 -SLESF		4,684	3,942	4,908
14 -411-00 -5116 -SLESF		588	520	592
14 -411-00 -5117 -SLESF		3,956	4,978	5,241
14 -411-00 -5118 -SLESF		800	400	800
14 -411-00 -5121 -SLESF		17,419	16,179	19,055
14 -411-00 -5122 -SLESF		2,413	2,413	2,563
14 -411-00 -5205 -SLESF		-	-	-



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	ROUNDBOUT 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			107,447	14,653
26 -425-900 -5205 -TCAG4	54,981	165,000	59,245	120,000
26 -425-900 -5205 -WLNT5		95,000	19,544	85,000
26 -425-900 -5503 -ATP4				261,000
26 -425-900 -5503 -CMAQ1	2,402,000	2,402,000	2,180,989	-
26 -425-900 -5503 -CMAQ3	1,465,916	1,465,916	935,438	-
26 -425-900 -5503 -ENTRY	3,100,000	330,000	2,661	571,214
26 -425-900 -5503 -HSIP1	608,100	800,000	727,967	-
26 -425-900 -5503 -TCAG1				625,382
26 -425-900 -5503 -TCAG3				783,788
26 -425-900 -5512 -ENTRY				1,544,287
26 -425-900 -5512 -RVISR		311,500	311,505	-
26 -425-900 -5516 -RVISR	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 -				(1,200)
30 -425-000 -4040 -	(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 -	56,497	59,497	-	-
31 -425-00 -5205 -URBAN	541,679	541,679	47,137	135,420
31 -425-00 -5205 -CONSV	300,000	300,000	66,326	75,000
31 -425-00 -5205 -9246	170,100	170,100	8,855	-
31 -425-00 -5205 -GGRF	290,000	290,000	383	290,000
31 -425-00 -5205 -SKATE	-	7,500		7,500
31 -425-00 -5503 -9246			131,410	-
31 -425-00 -5503 -CONSV			25,338	135,420
31 -425-00 -5503 -URBAN			313,292	75,000
31 -425-000 -4040 -				-
31 -425-000 -4080 -URBAN	(541,679)	(541,679)	(16,524)	(135,420)
31 -425-000 -4081 -CONSV	(300,000)	(300,000)	(40,328)	(75,000)
31 -425-000 -4081 - 9246	(170,100)	(170,100)	(170,100)	-
31 -425-000 -4081 - GGRF	(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)