

CITY OF FARMERSVILLE



FISCAL YEAR 2018-2019 BUDGET

JUNE 11, 2018

FISCAL YEAR 2018 – 2019

BUDGET MESSAGE

TO: HONORABLE MAYOR BOYER AND CITY COUNCIL
FROM: STEVE HUNTLEY, DIRECTOR OF FINANCE AND ADMINISTRATION
DATE: JUNE 11, 2018

Introduction and Purpose

The City Manager has authorized finance staff to present the City of Farmersville's Budget for the Fiscal Year 2018-2019 (FY 2019) for your review and consideration. Staff presented a Mid-Year Review on February 26th, a Third Quarter Update on May 14th, a draft budget on May 29th, and now a final budget for adoption on June 11th. This report aims to provide a final update of the City's financial status and present a clear image of where the City is headed for the next year.

Once again, staff has put in 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 2018, this report will also cover potential challenges that lay ahead for the FY 2019 period.

Like prior years, the goal of this document is still to present a thorough, yet straightforward, report to allow for clear understanding of the City's finances.

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 to create appropriate mathematical models to predict future spending and revenue. 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 are both closely monitored and forecasted conservatively. The underlying philosophy in City policies and procedures 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.

FY 2019: A Transitional Year

There are several significant changes in store for the City in FY 2019 and many of them directly impact the budget. For simplicity these changes have been categorized into the following four areas for discussion purposes:

1. Structure, Policy, and Other Factors
2. Taxes, Rates, Fees, and Other Revenue Changes
3. Salary and Benefit Expenses
4. Other Expense Changes and Challenges

The areas above aren't necessarily listed in order of importance or priorities. However, for organization purposes, the "biggest" picture items are listed first followed by others that will be impacted or flow from them.

Section One: Structure, Policy, and Other Factors

Two policies specifically were adopted by the City Council in FY 2018 that will change the future of Farmersville: The Debt Management Policy and the Budgetary Uncertainty Fund and Minimum Fund Balance Policy. The Debt Management Policy will change the City significantly in at least two ways – first, by meeting State requirements and thus allow the City to embark on the substantial Wastewater Treatment Facility project, and second, by imposing the requirement to create and maintain a Capital Improvement Plan and corresponding Capital Budget. The Budgetary Uncertainty Fund and Minimum Fund Balance Policy creates a level of financial stability and protection to create a long-term safety net to help ensure the success of the City for the future. Both of these policies will create a financial environment that promotes good management and planning.

The Capital Budget, as a result of the policies mentioned above, is a critical portion of the budgeting and planning process of the City. Up until this point, a formal Capital Budget has not been used with the Council only approving an operations budget. As a result, City staff is working to combine all the different factors, needs, requests, and patch work plans together to comprehensively display the direction of capital purchases in the future. The City needs to become more organized, thoughtful, and oriented toward both short and long-term goals.

Developing long term plans will allow the City to prepare for both “wants” and “needs”. When planning only for the short term, the City’s actions will mostly be based on “needs” and unable to be proactive in making improvements or expanding services. Staff plans to present a 1-year Capital Budget for adoption for FY 2019 with the potential to present an appropriate full five-year projection and budget at mid-year or for FY 2020, depending upon timing and ability to complete this substantial project.

Accordingly, future budget documents will need to incorporate more detail for evaluation and planning purposes. Both budgets, while working together, must be separate to carefully illustrate where funding comes from for both categories. Fund balance requirements and current levels will also be reported, in addition to other funding sources, in order to clearly communicate what can or cannot be afforded in the respective budgets.

This will allow for a clearer picture of the funding levels available and needed for ongoing operations without being overstated by one-time expenses or understated due to specific restricted revenues inappropriate to budget in an operations budget. As a result, this will hopefully make factors impacting service level decisions clearer. For example, given that the end of the performance period for the SAFER grant is in January 2019, half way through the 2019 fiscal year, the City will be forced into making staffing changes, as the new income projections show that they are likely to be insufficient in replacing this grant funding and handling typical cost increases with ongoing services simultaneously.

The net result of these new policies are significant and will have lasting impacts on how the City operates. Staff will be diligent to continuously improve City policies and procedures.

Section Two: Taxes, Rates, Fees, and Other Revenue Changes

In addition to a number of significant changes at the policy level, budget structure, and staff and services levels, several major updates are relevant in the various revenue sources of the City. As with any other government or not-for-profit organization, the City of Farmersville is dependent upon revenue sources out of its own control and unrelated to the service level provided. In other words, regardless of how many service calls or new projects managed, or any other services provided, for the most part, the City receives a similar amount of revenue not impacted by these actions at all each year. Therefore, certain taxes, fees, and rates must be adjusted from time to time to allow for proper functioning of essential services as costs outpace revenues.

On August 1, 2017 the City implemented the last of five rate increases for the Sewer Utility Fund related to the increased cost of operating a new wastewater plant and the debt payments required to pay for the improvements. FY 2019 will be the first year where these rates are steady for the entire year since FY 2013 as indexed increases based upon the CPI are not planned for FY 2019. Therefore, slight changes are anticipated for the fund bringing the

revenue up to \$1,926,996 compared to \$1,916,148 from the prior year. Water conservation will also impact revenue in this fund in the future as business accounts are charged a variable sewer rate based upon water usage. This amount will likely be sufficient to pay the estimated \$758,000 in annual loan payments plus the increased operational costs, and asset replacement requirements which will likely total about \$1,000,000 more than current annual costs.

On September 25, 2017 City Council held a public hearing about, and subsequently, approved resolution 2017-043 implementing new water utility rates effective January 1, 2018. However, due to project delays these rates were not implemented in Farmersville until March 2018. The rate increase represents a significant revenue change that will likely result in a revenue increase to the Water Utility Fund of at least 25% from the prior year. This is the first of five rate increases that will take place each January through 2022, after which the water rate is indexed with a CPI increasing annually. It is projected that this change will increase the revenue in the Water Utility Fund from \$567,500 to \$712,000 in FY 2019, almost allowing the fund to breakeven. The fund is projected to bring in sufficient funds to operate normally by 2020 and have enough revenue to start planning for deferred maintenance costs by 2023. However, with the advent of metered rates throughout the City, water usage behavior is likely to change significantly and these projections could change with future water conservation.

On October 1, 2017 the City implemented the last of five rate increases for the Solid Waste Utility Fund related to keeping up with contractual rate increases through the agreement with Mid-Valley Waste Disposal. There are several variables impacting this fund currently which include the completion of utility rate increases, continuing cost increases, new State requirements for food waste recycling, and the City's dependence upon outsourcing this service while still responsible for continued billing operations. Without rate increases, this fund can only operate normally through FY 2019 after which it will fall into an adverse state again and deficit spending.

On November 7, 2017 voters in the City of Farmersville approved the new ½ cent Sales Tax increase effective April 1, 2018. This will provide the General Fund with an estimated \$300,000 annually to continue ongoing services at the current levels. This will help to offset the loss of revenue through the SAFER grant supporting the additional two fire department positions. However, it is likely not enough to keep current levels fully funded for long. This will be a critical portion of revenue to help fund the transition of the City from grant-supported positions to more appropriate regular revenue supporting ongoing expenses.

Recently, Sales Tax revenue has been increasing rapidly but it was determined that although there is a considerable increase in sales tax due to gas prices rising there was a larger increase due to the County share of sales tax. This was caused by a large one-time adjustment in FY 2018 accompanied by some other sales tax trends unassociated and out of the control of Farmersville. Therefore, staff will continue to budget this figure conservatively based upon proven mathematical models from the past few years so it is not erroneously overstated.

Also on November 7, 2017 voters in the City of Farmersville approved the new tax related to commercial cultivation, manufacturing, and testing of cannabis for rates as high as 10% of gross receipts or \$25 per square foot of canopied growing area. However, the current rate was set by City Council on December 11, 2017 at 8.75% of gross receipts or \$12 per square foot of canopied growing area. The City has recently conducted an informal poll and found that most Cities with similar tax laws are currently charging 4% or 5% of gross sales and \$10 per square foot of canopied growing area. According to HDL, the City's consultant on cannabis policy and revenue, the City will likely need to revise these rates to 2.5% of gross receipts and no more than \$7 per square foot of canopied area to remain competitive.

City staff currently has set the revenue projection for FY 2019 to \$0 of income because the application period doesn't close until June 29, 2018 after which the City must then choose to award licenses to businesses to operate, if any, before any business activity can even begin. Therefore, no gross receipts are anticipated until late 2019 but expenses are anticipated to be between \$50,000 and \$100,000 prior to revenue arriving and annually each year after that which will be offset by the fees collected for the issued permits.

Ongoing and lasting impacts of inviting cannabis production companies within City limits is unknown and may remain unknown for many years. The industry is still very new, very risky, and potentially dangerous or litigious. However, the other side to the high risk is potential high reward, but staff and Council are encouraged to not assume that any revenue received will end up being an enduring revenue source yet.

Lastly, the City Manager discussed with City Council the potential need to update the comprehensive fee schedule to ensure that the City is charging appropriate fees for the cost of the work needed to provide services. While this study has not begun, there could be dramatic changes to fees assessed by the City given that the last update to these fees was in 2012.

Therefore, the current General Fund budget is projecting approximately \$3,883,375 of revenue, inclusive of grant reimbursement and various fees, in addition to regular tax revenues. This is an overall increase from FY 2018 of \$3,665,215 or about 6%. Estimated expenses for FY 2019 grow by about 2.5% from FY 2018, leaving a small margin of revenue exceeding expenses that should be set aside for leaner times.

Section Three: Salary and Benefit Expenses

Each year there are predictable changes to salary and benefit expenses. They are predictable in nature because they are routine costs that historically continue to increase at fairly regular rates. However, there are also costs that are highly unpredictable and fluctuate in both size or impact, and frequency. One such unpredictable variable is turnover. Staff turnover rate for FY 2018 was about 25%. The reasons ranged widely from moving out of State, seeking new positions at similar agencies within State, working closer to home, and disciplinary reasons.

However, most attrition happens within the police department and FY 2018 was no different. As a result, annual cost predictions can be thrown off significantly and while salary savings may look good on paper the offsetting overtime costs, extended hours, and increased work burdens of training new staff are substantial.

Outside of unpredictable variables to salary and benefit costs are the usual increases including merit increases, COLA increases, rising health care costs, and other insurance cost increases. Merit increases will start to be more measured in FY 2019 as the impact of the Tier 2 employee takes effect by reducing steps from 5% to 3.125%. The cap on health care costs associated with Tier 2 employees may also start taking effect in FY 2019 as the high amount of attrition from FY 2018 is replaced gradually and cost caps are hit (health costs expected to rise by 10%). So far there are only 6 positions in Tier 2 (3 are vacant).

The recent labor negotiations resulted in benefit increases that are likely to create an ongoing and compounding General Fund expenses of about \$90,000 starting in FY 2019.

Two other additional costs related to salaries and benefits but not necessarily budgeted the same way are CalPERS UAL costs and Vacation Cap payouts. The CalPERS UAL costs will naturally dip in FY 2019 (certain debt was paid off) but staff is proposing that the City artificially keep the payment at previous levels to reduce the debt slightly by prepaying a small amount. As illustrated in the chart below, staff recommends that although the total UAL minimum payment for FY 2019 is \$70,965 staff suggests that the City pay \$100,000 for FY 2019 and 2020 and then the minimum after that. This will allow the City to make some, if not a small, amount of headway on the debt owed to CalPERS.

UAL							
	2019	2020	2021	2022	2023	2024	2025
Misc	29,907.00	41,000.00	50,000.00	62,000.00	71,000.00	78,000.00	83,000.00
Misc PEPRA	1,907.00	640.00	1,300.00	-	-	-	-
Safety	34,057.00	45,000.00	55,000.00	66,000.00	77,000.00	83,000.00	85,000.00
Safety Fire PEPRA	1,832.00	1,000.00	37.00	77.00	120.00	160.00	210.00
Safety Police PEPRA	1,243.00	1,600.00	2,300.00	3,000.00	2,600.00	3,100.00	3,400.00
Total	70,965	91,260	110,658	133,099	152,743	166,284	173,635
\$100k participation	29,035	8,740	(10,658)	(33,099)	(52,743)	(66,284)	(73,635)
Percent increase		0.29	0.21	0.20	0.15	0.09	0.04

Additionally, the Vacation Cap Policy and corresponding payout which was approved by City Council on May 8, 2017 but not yet implemented, is now scheduled to take place in FY 2019 with the initial payment scheduled for July 2018 and the subsequent, and final payment in January 2019. The payout amount is estimated at \$218,000.

Finally, the budget for FY 2019 includes changes to the Animal Control and Code Enforcement positions. In FY 2018 the Interim City Manager switched the code enforcement responsibilities to the Fire Department from the Police Department and the Animal Control responsibilities to

Public Works from the Police Department. Both positions were temporarily established as part time (they were previously one combined position) but in FY 2019 this is to be changed by making the Animal Control Officer a combined position with a public works Maintenance Worker 1 but leaving the Code Enforcement Officer a part time position in the Fire Department. However, the City Manager is currently negotiating with the City of Exeter, Tulare County, and the City of Visalia regarding the Animal Control position options. Finance staff anticipates that there could be changes to this structure in the near future.

Section Four: Other Expense Changes and Challenges

The City of Farmersville is engaged in an extensive list of projects, grants, programs, and construction that is taxing its ability to successfully navigate all the requirements of these activities successfully. While this may not have current consequences, audits from granting agencies in future years could reveal deficiencies which may cost the City large sums of money to be repaid back to the grantors.

Additionally, The City is very successful with attaining grant funds but it appears that projects are not always thoroughly vetted before they are accepted. One such example is the Water Energy Grant project of FY 2018 that brought water meters and other water saving measures to the City. The project had some water saving incentive programs that when actually reviewed were considered unlikely to be successfully implemented and had to be scraped, but not after money had already been spent on it. Furthermore, due to an insufficient amount of verification ahead of time, the true conditions of and the actual amount of meter replacements needed caused the project to have cost overruns of nearly \$200,000 or almost 20%. Mismanaged projects can lead to expensive mistakes such as these and cannot continue as the City will not be able to find ways to pay for them and it will ultimately deplete the General Fund (the General Fund supports the cost over runs of all other funds), jeopardizing essential services for the community. While many projects are successfully completed within budget, the City should, and will continue to handle grant projects carefully.

The reason that such potential project deficiencies are so impactful is that the City is now starting the most expensive project to date in FY 2019. The new wastewater treatment plant will be constructed with a cost of nearly \$24,000,000. If this project has a 20% overrun or other costly error the City would need to come up with another \$4,800,000 which would be a fiscal crisis the City would be hard pressed to survive.

Project selection and research needs to be done carefully and thoroughly before the City starts work to avoid costly mistakes with potentially disastrous results. It would be wise for the City to not take on any further projects but work through the remaining commitments as best it can before making more commitments.

One category of project that should be closely examined however is that of economic development. While most projects have some nexus with economic development by expanding some kind of capacity, improving roads, or repairing infrastructure, there have not been many projects that directly develop the tax base which is essential for the City to keep an appropriate level of income to provide the services that residents demand. Given that tax rates have increased, expenses have been cut, older systems have been updated and made more efficient, the only aspect left for the City to improve its financial standing is to expand the tax base by making investments directly aimed at growing taxable business. Staff is currently reviewing options for future economic development.

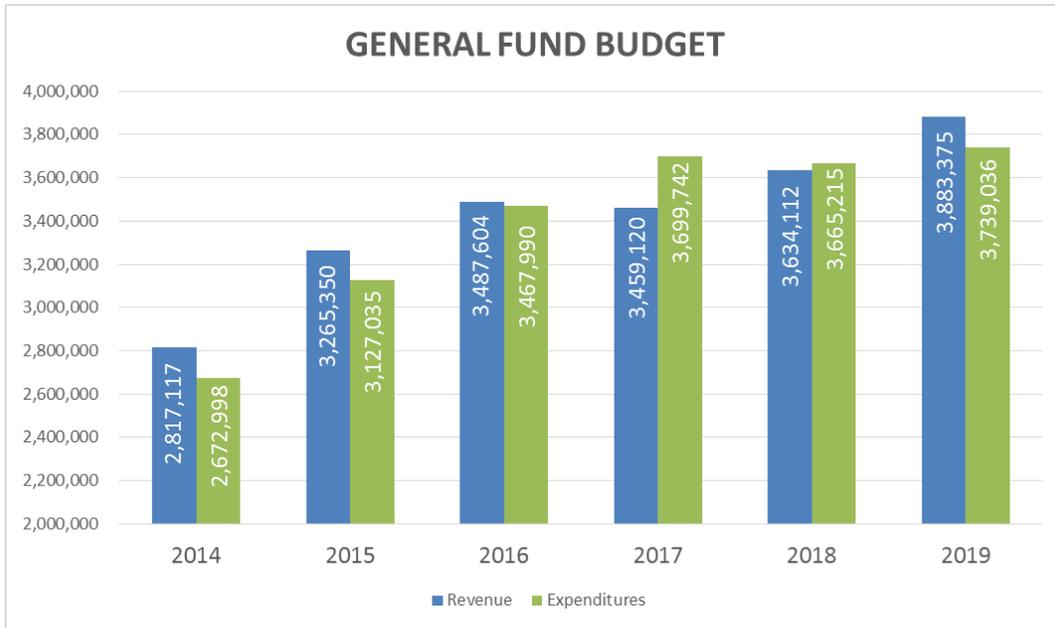
Statistical Overview: Looking Ahead to FY 2019

Incorporating all the changes listed above into the operational and capital budgets for the City of Farmersville is complete. The attached documents are the actual operational budget and capital budget proposed for FY 2019. This section is designed to provide a quick statistical overview of the change in comparison with prior year budgets and actual figures (or estimates, as applicable).

Most of this section will be focused on the General Fund because it plays such a central role in the on-going operations of the City. As indicated by the chart below, the General Fund budget for FY 2019 is anticipated to grow once again from the prior year. Revenues are anticipated to grow to \$3,883,375 (about 6%) and expenses to grow to \$3,739,375 (about 3%). This leaves an anticipated surplus of \$144,339 that will be returned to the Fund Balance unless otherwise indicated or budgeted.

Staff procedure is to wait until the City is closer to the end of FY 2019 to appropriate those carryover funds as there are many variables that could impact it. The budget for FY 2018 projects a slight surplus as well which can be allocated when finalized. A surplus should only be allocated once the actuals are reasonably known.

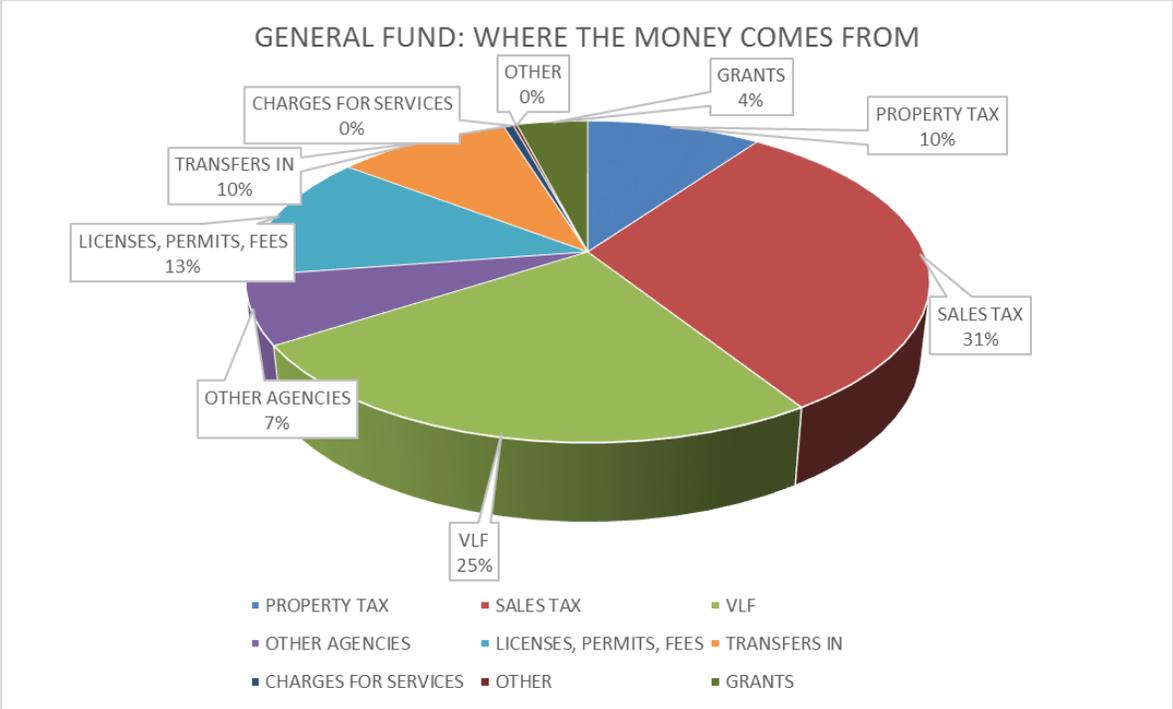
As in past years, it is also important to monitor the growth of specific departments within the General Fund. While there are many factors in each, it is important to generally understand where the City's priorities are, or in other words, "how the City puts its money where its mouth is". The charts and tables below are designed to facilitate this effort:



Budget growth over the last several years has been consistent and fairly on-target. Expenses have generally stayed within budget and revenues, although out of City control mostly, have also held close to budget. The City’s General Fund budget is roughly 38% larger than FY 2014, but has leveled off in more recent years with efforts to control cost.

As with any budget year, the Council must make the determination how to appropriately allocate the revenues of the City to match the priorities of the City. Ideally, the City would spend the most on its top priorities and not direct precious resources on less important work. However, there are a number of State, Federal, and other mandates that the City cannot escape that dictate otherwise.

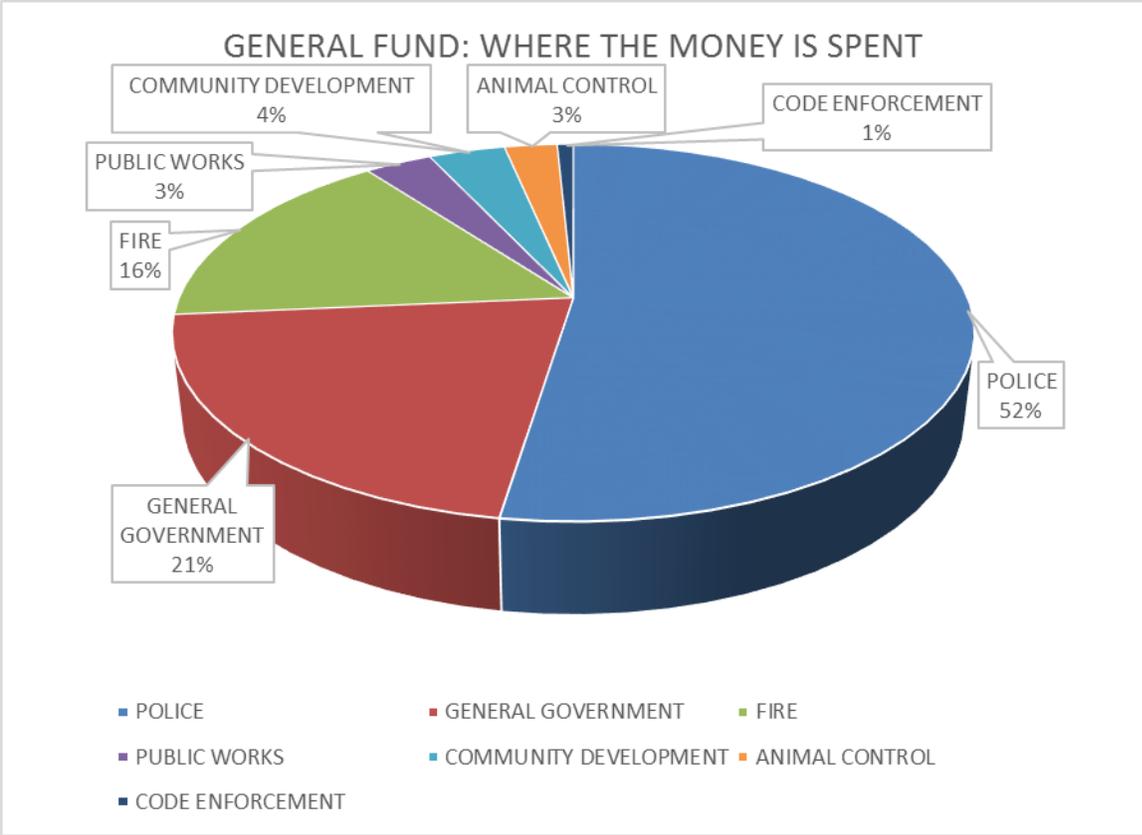
Revenues are continuing to grow steadily, and the budget expectations of the City grow along with it. What this means is that there is little margin for savings for when the City is not experiencing growth. This will be an important revenue goal for the City in future years.



GENERAL FUND: WHERE THE MONEY COMES FROM				
	FY 2019	FY 2018	FY 2017	FY 2016
PROPERTY TAX	382,000	379,831	312,035	315,500
SALES TAX	1,210,000	900,750	882,549	856,331
VLF	965,000	931,638	930,455	795,398
OTHER AGENCIES	262,000	234,275	240,904	101,500
LICENSES, PERMITS, FEES	497,500	424,204	414,088	365,279
TRANSFERS IN	381,000	417,000	394,935	447,668
CHARGES FOR SERVICES	22,000	23,500	40,000	182,004
OTHER	8,375	14,939	12,257	7,350
GRANTS	155,500	314,078	150,055	300,441
TOTAL	3,883,375	3,613,577	3,377,278	3,371,471

Clearly, the City is most dependent upon Sales Taxes and the State Allocation of Vehicle License Fees (property tax swap) for revenue as they are about 31% and 25% of the total General Fund income, respectively.

Licenses, Permits, and Fees contain a wide range of sources including code enforcement fees, rental income, business permits, and so on. Transfers-In contain reimbursements from other funds to the General Fund.

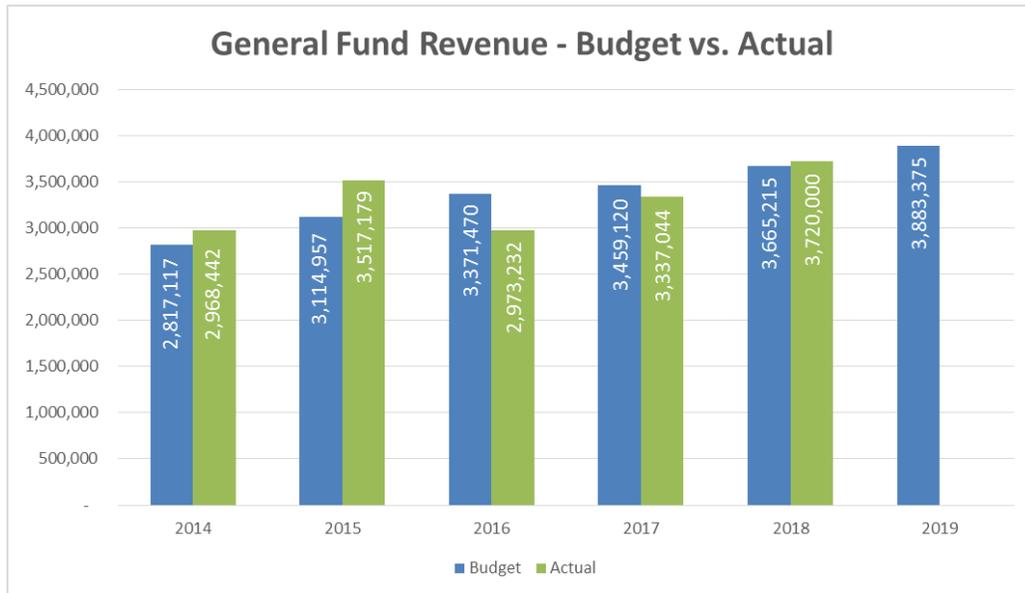


GENERAL FUND: WHERE THE MONEY IS SPENT				
	FY 2019	FY 2018	FY 2017	FY 2016
POLICE	1,961,138	1,927,472	1,963,892	1,893,095
GENERAL GOVERNMENT	789,335	737,918	698,029	587,198
FIRE	606,115	600,416	597,914	547,395
PUBLIC WORKS	121,055	116,623	114,088	150,924
COMMUNITY DEVELOPMENT	137,500	159,500	165,500	146,300
ANIMAL CONTROL	94,761	93,587	90,958	
CODE ENFORCEMENT	29,132	46,467	41,938	
TOTAL	3,739,036	3,681,983	3,672,319	3,324,912

The City spends 53% of its General Fund revenue on the Police Department. General Government includes Administration, Finance, HR, IT, Risk Management, City Clerk & Council, Recreation Sponsorships, Utility Support, and other miscellaneous tasks for 21% of the budget.

Comparing revenue budgets to actual revenue received is an important metric to monitor to ensure that budgets are accurate and there are no deviations in the revenue that could mislead the budgeting process.

The chart below reports the actual annual results through FY 2017, an estimate for actuals for FY 2018, and the proposed revenue budget for FY 2019. As indicated in the chart below the last two completed years (FY 2016 and 2017) have both fell short of the budgeted figure for the period (it's known that FY 2016 was short because the State over allocated FY 2015 and corrected it in FY 2016).

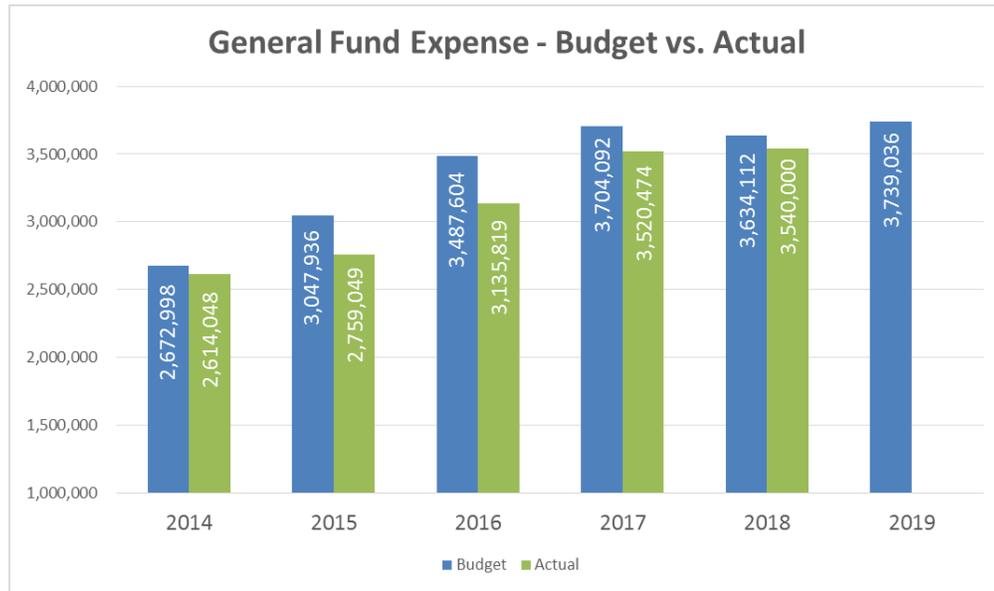


However, FY 2018 is anticipated that actual revenues received will either be at the projection or perhaps slightly higher. The reason for this, outside of normal revenue fluctuations that could slightly impact the budget, was a large one-time adjustment to the County Pool for Sales Tax revenue causing City income to spike (according to HDL staff). Rising gas prices and taxes have also contributed to more General Fund revenue but not to the same extent as the one-time adjustment at the County level.

Therefore FY 2019 has been budgeted with a growth of 6%, even though FY 2018 is expected to be closer to 12% growth. This is an appropriate budget because it accounts for the effect of the one-time adjustment spike.

General Fund Revenue Analysis		
Fiscal Year	Budget Growth	Actual Growth
2015	10.6%	18.5%
2016	8.2%	-15.5%
2017	2.6%	12.2%
2018	6.0%	11.5%
2019	6.0%	4.4%
Average	6.7%	6.2%

In addition to monitoring revenue actuals to budget numbers, it is also important to look at actuals compared to budget for expenses. The chart below shows actual results through FY 2017, with an estimate for FY 2018, and the proposed budget expenses for FY 2019. The City has consistently come in under budget on expenses through FY 2017 and is anticipated to do the same again for FY 2018. For the most part, these savings can be attributed to salary savings caused by attrition and conservative budgeting.

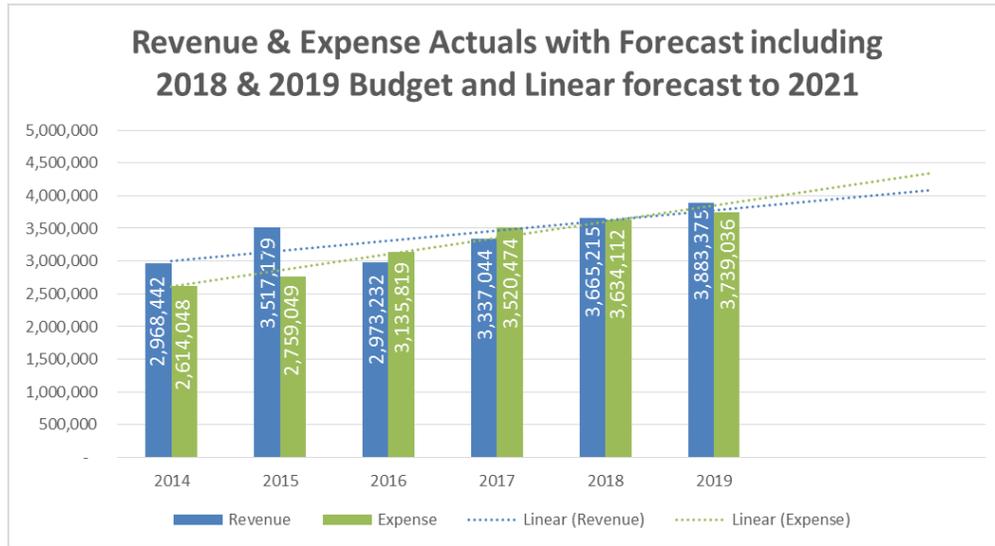


There are so many different variables that can impact these figures, but an overall trend shows that expenses continue to climb, but now at a reduced rate. During the fiscal crisis of 2017/2018, and subsequent passing of new sales tax measures, expenses were able to be held back by decisive action of the City Council. This reduction in cost was critical to keep the City stable and slowing the expense trend.

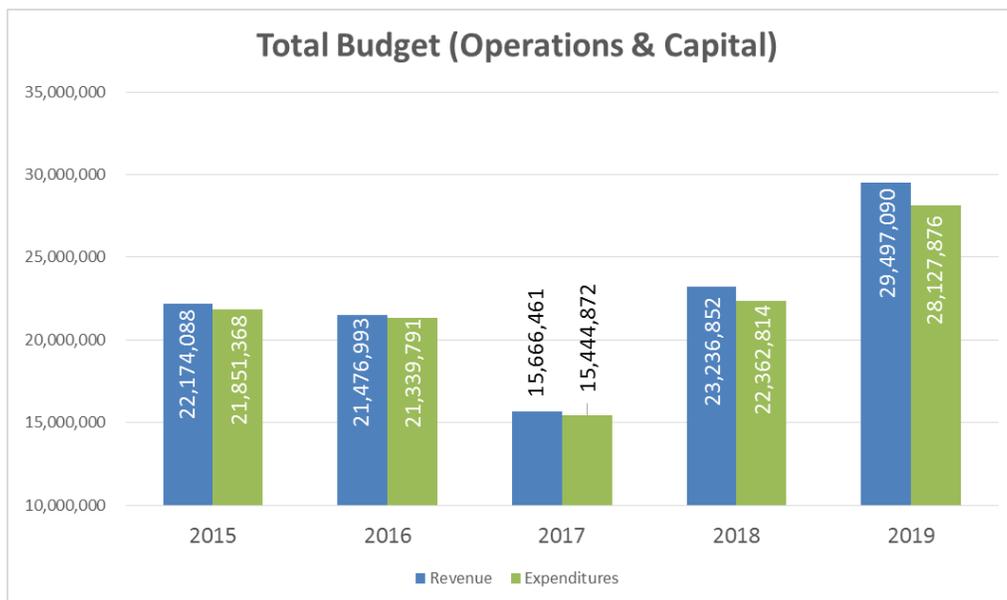
Fiscal Year	Budget Growth	Actual Growth
2015	14.0%	5.5%
2016	14.4%	13.7%
2017	6.2%	12.3%
2018	-1.9%	0.6%
2019	2.9%	5.6%
Average	7.1%	7.5%

Therefore, looking at both revenue and expense actuals together, it is important to analyze the trends and where those trends forecast the future spending and income patterns for the City. The chart below is a rough estimate based upon actual figures from FY 2014-2017, the budget figures from FY 2018-2019, and a linear forecast for FY 2020-2021. While this does not predict

what will happen in the future it does indicate what could happen if decisive action is not taken to keep expenses in check and grow revenues where possible, as discussed previously. Operationally, the General Fund is in good shape now because of years of hard work. The City will need to remain diligent as it enters this new period of financial stability and preparing for the future.



In past years, capital projects and operations were budgeted together but with the requirement to now budget them separately, the City's true operational budget is seen at about \$6,764,375. Whereas the Capital Budget is about \$21,363,502 for a total of \$28,127,876 which is comparable to the FY 2018 total budget of \$22,362,814. The reasons that this remains similar is that there are similar sized capital projects and as one is complete another starts immediately.



The largest project, the Wastewater Treatment Plant Project, is going to start construction in FY 2019. When this project is completed, the overall and capital budgets will both drop significantly while the operations budget will increase to handle the debt requirements for the next 40 years.

Budget Details for FY 2019

In order to best educate the City Council and the public about the important details related to the FY 2019 Budget, the following section is an expanded area to discuss some of the policies, structure, and details of the Operations and Capital Budgets plus other important figures and particulars related specifically to the upcoming year. Using the example of the three major funds of the City, this section will illustrate the various impacts of some of these changes in FY 2019. This is a critical transition year and so it is important to make sure that the City proceeds cautiously and strategically, mindful of the significant changes.

Operations Budget versus Capital Budget

First, it is important to understand how the Operations and Capital Budgets are different. The Operations Budget is specifically budgeting based upon the current cash flow of the City to meet current expenses (current is within the next year only). The anticipated current revenue for the City is the only appropriate source of funding for operations. The City cannot budget ongoing expenses, like salaries and benefits, from savings, or one-time cash receipts. For example, the amount of the revenue anticipated and the expenses they must support for the three main funds of the City are as follows:

FUND	REVENUE	EXPENSE	DIFFERENCE
01 GENERAL FUND	(3,883,375)	3,739,036	(144,339)
02 WATER UTILITY	(728,663)	742,977	14,314
04 SEWER UTILITY	(1,950,559)	901,271	(1,049,288)

As indicated in the table above, the expectation is for the General Fund to have \$144,339 more in revenue than expenses in FY 2019. This is because there is a grant providing \$152,000 for two fire department positions that will expire within FY 2019. If the City expands the budget to use all of that money in FY 2019, then in FY 2020 when the grant is gone, the City will need to cut \$152,000 of services. Therefore the City must prudently budget so it does not over-expand its expenses without revenue to support it. This is a perfect example of why it is important not to budget ongoing expenses with limited, or one-time, funding sources.

The Water Utility Fund is budgeted to lose \$14,314 in FY 2019 (before depreciation expense). This means that not only is this fund not saving for future expenses, but the budget is actually

stretched beyond what it can afford even in the current year. There is not enough funding resources to run the normal services for the City. This is why rate increases are necessary – without them, the Water Utility would ultimately become bankrupt and not be able to provide services to the City any longer. The fund would quickly become critical if an emergency repair was needed.

The Sewer Utility Fund is budgeted to have \$1,049,288 more than expenses in FY 2019. This fund is finally healthy enough to save for future expenses related to deferred maintenance. However, the sewer system has not been properly maintained in years and will likely have a lot to catch up on. Additionally, the new wastewater treatment facility will be costly to operate when completed. It is estimated that the debt service will be over \$700,000 each year for at least 30 years and the additional costs to operate it will likely be over \$200,000 annually. This means that it is likely that even though the fund is making \$1,000,000 more than expenses now, in about a year, repayment of debt will begin and operation of the new plant shortly thereafter, will require nearly \$1,000,000 in ongoing operational expenses.

So, while an operations budget can explain a lot about a fund it cannot explain all of the circumstances around it, which is why a budget memo, like this one, is necessary to explain the details.

Second, unlike the Operations Budget, the Capital Budget, is not dependent upon current cash flows but rather other sources of revenue to meet larger purchases that typically have goals beyond the current year. Some common expenses are equipment, land, software and systems, lump-sum pay off of debt, and other extra-ordinary expenses that do not normally occur in a year (not part of normal operations) and therefore do not belong in an Operations Budget. Primarily, the City will use grants, loans, and fund balance to fund the expenses in this budget. These resources are typically, limited and/or one-time in nature. That is, once it is spent, it is not easily replaced and so purchases must be prioritized and done strategically.

The City cannot fund ongoing expenses, like salary and benefits, from fund balance, grants, financing, or other one-time cash receipts. The City’s policy on use of fund balance and debt specifically limits its use to appropriate purposes in specific situations or emergencies only. For example, the Capital Budget for the same three funds shows the amount of Expense planned and the source of the funding for each:

FUND	EXPENSE	FUND BALANCE	OTHER FUNDS	GRANTS/LOANS
01 GENERAL FUND	361,393	313,393	28,000	20,000
02 WATER UTILITY	4,943	4,943	0	0
04 SEWER UTILITY	16,402,665	9,336	0	16,393,329

What is important to keep in mind is that Capital Budget will often have Operations Budget impacts. For example, while building the new wastewater treatment plant is expensive in the way of project costs, it will create about \$1,000,000 more in annual Operations Costs through debt payments, higher utility costs, and increased salary and benefit costs.

Sometimes Operations budgets will also have capital budget impacts too. For example, because the City operates its own Water System, it must purchase new replacement parts when the existing system wears out, or new additions to the system as the City expands with fund balance, loans, or grants. So, while the operation of the system could have fairly normal costs from year to year, proper maintenance may require large but infrequent expansion projects, expensive preventative maintenance or even emergency repairs of large assets and other equipment. Having sufficient funds to handle these large expenses is critical to keeping the operation running smoothly. The Water Utility Fund does not currently have sufficient funds.

Capital Budget and Capital Improvement Plan (CIP)

The best practice for a Capital Budget and CIP is to include the projection / budget for the upcoming year as well as at least four more years to create a full five year projection (some agencies use budget plus 5 full years projection). The City of Farmersville is still in the process of creating the full CIP and will need strategic guidance from the City Council to do so. As a result, the Capital Budget for FY 2019 does not have a four year projection accompanying it yet. However, finance staff will be working diligently over the next year with the City Manager and other departments to determine how to prioritize the CIP so a full projection can accompany the FY 2020 budget.

However, the following items were determined to be critical enough to be included the in proposed Capital Budget for FY 2019 by the City Manager and other departments.

Fund	Item	Cost	Reimbursed?
General	One-time Vacation Cap Payout	176,393	No
General	Office Remodel, Phase 3	100,000	No
General	Police Exchange Server upgrade	7,000	No
General	Police Admin Vehicle	40,000	20,000
General	Fire Ladder truck major repair	30,000	No
General	VFA Grant: Radios	28,000	28,000
Water Utility	One-time Vacation Cap Payout	4,943	No

Water DIF	Water Well Upgrade	71,000	No
Sewer Utility	One-time Vacation Cap Payout	9,336	No
Sewer Utility	Street Sweeper	365,000	365,000
Sewer Utility	WWTP	16,028,329	16,028,329
Trash Utility	One-time Vacation Cap Payout	1,175	No
Trash Utility	Bottle Bill Grant	16,739	5,000
Drug Enf	FLEER, LIDAR units for Police	20,000	No
Grants	Urban Streams Project	337,000	337,000
Grants	ADA Planning Project	200,000	200,000
Grants	CDBG 2017	500,000	500,000
Gas Tax	One-time Vacation Cap Payout	7,119	No
TDA	Costner Construction Projects	80,000	No
Measure R	West Walnut Project	45,000	45,000
Measure R	North Farmersville Blvd Project	2,630,262	2,630,262
SB1	East Walnut Project	41,000	41,000
Parks	Sports Park, Phase 2	280,000	280,000
Parks	Skate Park Design	7,500	No
Maint Dist	One-time Vacation Cap Payout	1,313	No
Fire DIF	Vehicle	38,000	No
Fire DIF	Transfer Out to General for VFA Match	14,000	No
Police DIF	Training Room Equipment Upgrade	10,000	No
Forfeitures	Report Writing Room Improvements	6,000	No
Total	Capital Purchases	21,363,502	20,792,984

As indicated in this table, there is a total projected expense of \$21,363,502 and reimbursement from other areas of \$20,792,984 which means that \$570,518 will be spent from City funds, unreimbursed. Of that amount \$356,393 is from the fund balance of the General Fund.

Fund Balance

The fund balance is normally the first place where the City will go to support these large capital/equipment expenses. The fund balance is the value of all the assets less the value of the liabilities in a fund. For simplicity, this report often uses cash balance to report this concept because it is simpler and the City operates primarily on a cash basis anyway (items are not reported until they are actually incurred). For example, the cash balance (and other significant items) for the same three funds are as follows:

FUND	CASH POSITION	DEBT / MINIMUM BALANCE	AVAILABLE
01 GENERAL FUND	1,302,911	907,053	395,858
02 WATER UTILITY	890,507	0	890,507
04 SEWER UTILITY	3,507,886	1,125,000	2,382,886

Additionally, the General Fund, has a policy in place that prevents it from spending down the cash position for very important reasons. The Fund Balance Minimum requirement (25% of the 3 year moving average of actual revenues received) for the General Fund is projected to be \$907,053 for FY 2019. This fund balance minimum calculation ensures that the City will always have enough cash to meet the “swing” of expenditures between revenue payments. As regular expenses are paid, this balance is needed to keep the City operating while it waits for its infrequent tax payments from the State and County. It also protects the City from unexpected shocks and allows for a healthy balance sheet necessary for securing financing in the future. Therefore, there is approximately \$395,858 available for other expenditures after this requirement. However, these funds were built up in good economic times over years of diligent budgeting, and once it’s spent, it will not be easily replaced and make take years to get back.

The Water Utility Fund has a cash position of \$890,507 which can only be spent on Water Utility Expenses. While there is currently no fund minimum balance requirement, it is planned to have a minimum once it becomes healthy enough to operate normally. The real threat to this fund is that there is a lot of deferred maintenance within the system and not enough fund balance available. Getting financing for this fund is also difficult if there is no capacity to make loan payments and not enough cash to support it during an emergency repair situation.

The Sewer Utility Fund has an available cash position of \$2,382,886 (less debt owed) which is an appropriate level to have on hand to either acquire financing for future capital repairs or pay for smaller limited projects with cash. It will be important not to expand the budget to use all

the revenue coming in so that when the costly new wastewater treatment facility needs to be replaced/expanded the City will actually be prepared to do so. Once the new plant is operational, a fund balance requirement is going to be essential to ensuring the longevity of this service for the City.

The cash position of the other funds of the City are displayed in the following table. However, most funds are restricted to limited uses by law and are always subject to the rule of budgeting and planning by the City. This list of cash balances is not fund balance and does not show existing liabilities or other reserves set aside as a part of City policy or other grant/loan requirements.

ENDING CASH POSITIONS OF CITY OF FARMERSVILLE FUNDS 2012 TO 2018

ACCOUNT	6/30/2014	6/30/2015	6/30/2016	6/30/2017	5/30/2018
01 GENERAL FUND	1,242,123.90	1,649,445.63	1,803,386.35	1,552,736.18	1,489,914.00
02 WATER UTILITY	985,307.60	561,871.14	982,225.65	816,043.98	889,927.79
03 WATER DEVELOPMENT	501,879.12	521,691.12	574,472.70	609,279.82	653,513.65
04 SEWER UTILITY	919,084.70	1,455,704.03	1,618,991.05	2,510,804.25	3,500,891.69
05 SEWER DEVELOPMENT	746,400.59	787,420.29	879,249.58	881,753.84	947,679.84
06 REFUSE	(31,604.09)	43,144.54	116,302.77	232,927.48	324,950.72
08 SELF INSURED RESERVE	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
09 CUSTOMER DEPOSITS	42,437.75	53,262.22	57,044.36	59,821.84	66,814.34
10 POLICE DEPT SLESF	176,242.32	-	-	-	-
11 DRUG ENFORCEMENT	32,834.98	32,472.05	27,513.07	27,658.76	33,636.76
12 FEDERAL AND STATE GRANTS	(98,827.42)	302,739.71	42,829.74	(53,962.42)	(254,938.87)
14 POLICE DEPT SLESF	-	215,757.79	99,568.44	149,859.71	196,123.11
15 POLICE DEPT AB109	-	-	-	10,971.73	10,971.73
20 STP	995,182.41	999,451.13	1,005,156.83	1,010,479.56	1,010,479.56
21 GAS TAX	422,365.61	514,424.26	513,054.80	434,417.50	410,408.80
22 TDA	145,384.21	568,522.76	787,433.97	1,305,187.62	998,021.83
23 STORM DRAIN	176,184.62	97,555.86	115,653.13	127,214.88	142,684.88
25 STREET MITIGATION FUND	30,464.51	30,595.20	30,769.86	30,932.80	30,932.80
26 MEASURE R FUND	824,737.54	1,249,859.87	1,917,816.82	1,735,674.32	2,582,125.05
27 ARMR (SB1) FUND	-	-	-	-	23,070.62
30 PARK DEVELOPMENT	8,848.88	8,886.84	11,138.62	13,604.05	17,004.05
31 PARK IMPROVEMENTS	(3,046.51)	(48,698.98)	(525,491.44)	(107,013.26)	8,763.87
35 MAINTENCE DISTRICT	117,310.59	122,694.08	124,754.21	114,685.09	102,519.39
39 MUSEUM FUND	7,299.50	7,830.99	8,876.77	8,421.24	9,421.24
40 CDBG PROGRAM INCOME	87,465.89	263,055.57	968.57	-	(4,631.87)
41 HOME PROGRAM INCOME	(7,380.75)	(7,380.75)	4,619.25	5,305.24	70,405.37
42 CAL HOME PROGRAM INCOME	22,080.70	25,940.40	27,268.70	129,873.40	176,754.72
50 CHILDCARE FUND	-	-	-	-	-
71 FIRE DEVELOPER FEES	146,347.78	79,596.32	116,542.39	122,378.27	142,998.42
80 EVIDENCE HOLDING	955.20	959.30	964.78	969.89	969.89
81 POLICE DEVELOPER FEES	99,957.13	86,658.97	97,471.86	184,197.44	204,920.44
82 ASSET FORFEITURE	3,912.92	3,930.92	3,953.36	3,962.19	6,295.56
83 LIVE SCAN	(200.00)	67.00	(408.00)	(1,246.00)	(2,082.00)
TOTAL	7,743,749.68	9,777,458.26	10,592,128.19	12,066,939.40	13,940,547.38

KEY:

UNOBLIGATED
WATER ENTERPRISE ONLY
SEWER ENTERPRISE ONLY
REFUSE ENTERPRISE ONLY
RESTRICTED (VARIOUS)
CLOSED FUND

Conclusion

The City of Farmersville is in a momentous transition year for many reasons. Substantial policy changes, record-setting projects, numerous staffing changes, and other external impacts will be pivotal to the shaping of the City in FY 2019 for many, many years to come. New leadership through the new City Manager and the November 2018 elections of City Council members will determine much of how these changes will occur. However, many of these changes are years in the making and will now come to fruition. The City is financially positioned better than it has ever been but that does not mean its resources are flush and overflowing. The City must continue to be conservative and careful to not over-extend or let down its guard and return to the dangerous state it once was in just six to seven years ago.

Strategic planning that looks at both short and long-term goals to combat constraints and other challenges is highly recommended. This will inform prudent future action to allow the City to function within reasonable means for the long-term benefit of its residents.

The attached spreadsheet to this report is the proposed budget document for both the Operational Budget and Capital Budget for FY 2019. Finance staff respectfully submits the budget document for review and ultimately for adoption by the City Council for the Fiscal Year 2018-2019 in the next Council Meeting.

The Finance Department has put in 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 draft Fiscal Year 2018-2019 Budget, for adoption before City Council in a public hearing on June 11, 2018.

Respectfully submitted,

Steve Huntley

Director of Finance and Administration

ATTACHMENTS: 3

- 1) Proposed Fiscal Year 2018-2019 Operation Budget
- 2) Proposed Fiscal Year 2018-2019 Capital Budget
- 3) Proposed Fiscal Year 2018-2019 Budget Summary



CITY OF FARMERSVILLE
 BUDGET SUMMARY FY 2018-2019
 OPERATIONAL AND CAPITAL BUDGETS

	OPERATIONAL BUDGET FY 2018-2019	CAPITAL BUDGET FY 2018-2019	TOTAL SPENDING FY 2018-2019
01 GENERAL FUND			
TOTAL GENERAL REVENUES	(144,339)	-	(144,339)
TOTAL REVENUES	(3,883,375)	(361,393)	(4,244,768)
TOTAL EXPENSES	3,739,036	331,393	4,070,429
02 WATER UTILITY			
TOTAL WATER UTILITY	39,314	4,943	44,257
TOTAL REVENUES	(728,663)	-	(728,663)
TOTAL EXPENSES	767,977	4,943	772,920
03 WATER DEVELOPMENT			
TOTAL WATER DEVELOPMENT	(20,915)	71,000	50,085
TOTAL REVENUES	(20,915)	-	(20,915)
TOTAL EXPENSES	-	71,000	71,000
04 SEWER UTILITY			
TOTAL SEWER UTILITY	(1,049,288)	9,336	(1,039,952)
TOTAL REVENUES	(1,950,559)	(16,393,329)	(18,343,888)
TOTAL EXPENSES	901,271	16,402,665	17,303,936
05 SEWER DEVELOPMENT			
TOTAL SEWER DEVELOPMENT	(30,618)	-	(30,618)
TOTAL REVENUES	(30,618)	-	(30,618)
TOTAL EXPENSE	-	-	-
06 REFUSE			
TOTAL REFUSE	(53,961)	12,914	(41,047)
TOTAL REVENUES	(801,294)	(5,000)	(806,294)
TOTAL EXPENSES	747,333	17,914	765,247
11 DRUG ENFORCEMENT			
TOTAL DRUG ENFORCEMENT	(247)	20,000	19,753
TOTAL REVENUES	(247)	-	(247)



CITY OF FARMERSVILLE
 BUDGET SUMMARY FY 2018-2019
 OPERATIONAL AND CAPITAL BUDGETS

	OPERATIONAL BUDGET FY 2018-2019	CAPITAL BUDGET FY 2018-2019	TOTAL SPENDING FY 2018-2019
TOTAL EXPENSES	-	20,000	20,000
12 FEDERAL AND STATE GRANTS			
TOTAL FEDERAL AND STATE GRANTS	-	-	-
TOTAL REVENUES	-	(1,037,000)	(1,037,000)
TOTAL EXPENSES	-	1,037,000	1,037,000
14 POLICE SLESF			
TOTAL POLICE SLESF	(14,469)	-	(14,469)
TOTAL REVENUES	(118,353)	-	(118,353)
TOTAL EXPENSES	103,884	-	103,884
20 STP			
TOTAL STP	(8,020)	-	(8,020)
TOTAL REVENUES	(8,020)	-	(8,020)
TOTAL EXPENSES	-	-	-
21 GAS TAX			
TOTAL GAS TAX	5,373	7,119	12,492
TOTAL REVENUES	(289,097)	-	(289,097)
TOTAL EXPENSES	294,470	7,119	301,589
22 TDA			
TOTAL TDA	(204,804)	80,000	(124,804)
TOTAL REVENUES	(269,804)	-	(269,804)
TOTAL EXPENSES	65,000	80,000	145,000
23 STORM DRAIN			
TOTAL STORM DRAIN	(1,092)	-	(1,092)
TOTAL REVENUES	(1,092)	-	(1,092)
TOTAL EXPENSES	-	-	-
26 MEASURE R			



CITY OF FARMERSVILLE
 BUDGET SUMMARY FY 2018-2019
 OPERATIONAL AND CAPITAL BUDGETS

	OPERATIONAL BUDGET FY 2018-2019	CAPITAL BUDGET FY 2018-2019	TOTAL SPENDING FY 2018-2019
TOTAL MEASURE R	(184,580)	-	(184,580)
TOTAL REVENUES	(209,580)	(2,675,262)	(2,884,842)
TOTAL EXPENSES	25,000	2,675,262	2,700,262
27 SB1 ROAD MAINTENANCE & REHAB			
TOTAL MEASURE R	(186,834)	-	(186,834)
TOTAL REVENUES	(186,834)	(41,000)	(227,834)
TOTAL EXPENSES	-	41,000	41,000
30 PARK DEVELOPMENT			
TOTAL PARK DEVELOPMENT	(1,326)	-	(1,326)
TOTAL REVENUES	(1,326)	-	(1,326)
TOTAL EXPENSES	-	-	-
31 PARK IMPROVEMENTS			
TOTAL PARK IMPROVEMENTS	(87)	7,500	7,413
TOTAL REVENUES	(87)	(280,000)	(280,087)
TOTAL EXPENSES	-	287,500	287,500
35 MAINTENANCE DISTRICTS			
TOTAL MAINTENANCE DISTRICTS	4,698	1,313	6,011
TOTAL REVENUES	(60,707)	-	(60,707)
TOTAL EXPENSES	65,405	1,313	66,718
39 CHURCH MUSEUM			
TOTAL CHURCH MUSEUM	(570)	-	(570)
TOTAL REVENUES	(570)	-	(570)
TOTAL EXPENSES	-	0.00	-
40 CDBG PROGRAM INCOME			
TOTAL CDBG PROGRAM INCOME	(26,679)	-	(26,679)
TOTAL REVENUES	(106,679)	-	(106,679)
TOTAL EXPENDITURES	80,000	-	80,000



CITY OF FARMERSVILLE
 BUDGET SUMMARY FY 2018-2019
 OPERATIONAL AND CAPITAL BUDGETS

	OPERATIONAL BUDGET FY 2018-2019	CAPITAL BUDGET FY 2018-2019	TOTAL SPENDING FY 2018-2019
41 HOME PROGRAM INCOME			
TOTAL HOME PROGRAM INCOME	(14)	-	(14)
TOTAL REVENUES	(14)	-	(14)
TOTAL EXPENDITURES	0	0	-
42 CALHOME PROGRAM INCOME			
TOTAL CALHOME PROGRAM INCOME	(1,101)	-	(1,101)
TOTAL REVENUES	(1,101)	-	(1,101)
TOTAL EXPENDITURES	-	-	-
71 FIRE DEVELOPER FEES			
TOTAL FIRE DEVELOPER FEES	(12,885)	52,000	39,115
TOTAL REVENUES	(12,885)	-	(12,885)
TOTAL EXPENSES	-	14,000	14,000
81 POLICE DEVELOPER FEES			
TOTAL POLICE DEVELOPER FEES	(22,296)	10,000	(12,296)
TOTAL REVENUES	(22,296)	-	(22,296)
TOTAL EXPENDITURES	-	10,000	10,000
82 STATE ASSET FORFEITURE			
TOTAL STATE ASSET FORFEITURE	(40)	6,000	5,960
TOTAL REVENUES	(40)	-	(40)
TOTAL EXPENDITURES	-	6,000	6,000
83 LIVE SCAN			
TOTAL LIVE SCAN	-	-	-
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	-	-	-
101 GENERAL FUND - FUND BALANCE			
TOTAL FUND BALANCE	-	356,393	356,393



CITY OF FARMERSVILLE
 BUDGET SUMMARY FY 2018-2019
 OPERATIONAL AND CAPITAL BUDGETS

	OPERATIONAL BUDGET FY 2018-2019	CAPITAL BUDGET FY 2018-2019	TOTAL SPENDING FY 2018-2019
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	-	356,393	356,393
GRAND TOTAL	(1,914,780)	638,518	(1,276,262)
TOTAL REVENUES	(8,704,155)	(20,792,984)	(29,497,139)
TOTAL EXPENDITURES	6,789,375	21,363,502	28,152,876
REVENUE (OVER) OR UNDER			-



CITY OF FARMERSVILLE
OPERATIONAL BUDGET FOR 12 MONTHS ENDING JUNE 30, 2019

	FY 2017-2018 BUDGET	FY 2017-2018 AMENDED	2017-2018 AS OF 05/31/18	2018-2019 PROPOSED BUDGET
01 GENERAL FUND				
400 GENERAL REVENUES				
01 -400-400-4001 -	PROPERTY TAX	(295,831)	(295,831)	(265,859)
01 -400-400-4002 -	SALES TAX (54058)	(530,000)	(530,000)	(489,120)
01 -400-400-4003 -	SALES TAX-PROP 172	(15,750)	(15,750)	(17,670)
01 -400-400-4004 -	FRANCHISE FEE	(128,000)	(128,000)	(61,180)
01 -400-400-4005 -	PROPERTY TAX - VLF	(909,000)	(931,638)	(937,559)
01 -400-400-4006 -	REAL PROP TRANSFER TAX	(5,000)	(5,000)	(7,606)
01 -400-400-4007 -	PROPERTY TAX - PRIOR	(5,000)	(5,000)	(224)
01 -400-400-4008 -	PROPERTY TAX - SUPPLEMENTAL CR	(5,000)	(5,000)	(9,929)
01 -400-400-4009 -	PROPERTY TAX - SUPPLEMENTAL PR	(5,000)	(5,000)	(38)
01 -400-400-4010 -	CASH OVER AND SHORT	-	-	(262)
01 -400-400-4040 -	INVESTMENT EARNINGS	(7,002)	(7,002)	(98,699)
01 -400-400-4051 -	M V IN-LIEU FEES	-	-	-
01 -400-400-4055 -	PROPERTY TAX RELIEF	-	-	(1,107)
01 -400-400-4059 -	NOTARY FEES	-	-	(70)
01 -400-400-4077 -	PROPERTY TAX INCREMENTS	(60,000)	(64,000)	(72,852)
01 -400-400-4080 -	MISC INCOME (ONE-TIME PAYMENTS)	(5,000)	(5,000)	(14,172)
01 -400-400-4102 -	ERAF S&U TAX	-	-	-
01 -400-400-4105 -	SALES TAX - ADD ON (121)	(355,000)	(355,000)	(318,994)
01 -400-400-4107 -	RPTF PASSTRHU REVENUE	-	-	(11,699)
01 -400-400-4108 -	STP EXCHANGE	(75,000)	(78,500)	(158,544)
01 -400-400-4109 -	SALES TAX - ADD ON (628)	-	-	-
01 -400-400-4114 -	SALES TAX - CANNABIS	-	-	(90,000)
01 -400-400-4996 -	GAIN/LOSS ON INVESTMENT	-	-	(300,000)
	TOTAL GENERAL REVENUES	(2,400,584)	(2,430,722)	(2,407,016)
401 CITY COUNCIL				
01 -401-300-5202 -	OPERATING SUPPLIES	500	1,000	891
01 -401-300-5205 -	PROFESSIONAL & CONTRACTUAL SRV	1,000	8,000	1,671
01 -401-300-5208 -	EMPLOYEE DEVELOPMENT	7,000	6,000	(93)
	TOTAL CITY COUNCIL	8,500	15,000	2,469
404 ADMINISTRATION				
01 -404-400-4011 -	BUSINESS LICENSE	(30,000)	(30,000)	(25,378)
01 -404-400-4012 -	RENTAL LICENSE	(26,000)	(26,000)	(25,350)
01 -404-400-4115 -	CANNABIS COMMERCIAL	-	-	(70,000)
01 -404-400-4116 -	CANNABIS RESIDENTIAL	-	-	(1,000)
01 -404-400-4022 -	GARAGE SALE PERMITS	(3,000)	(3,000)	(1,875)
01 -404-400-4075 -	RENT	(177,404)	(177,404)	(176,464)
01 -404-400-4084 -	BUSINESS LICENSE PENALTY	-	-	-
01 -404-400-5101 -	SALARIES	104,851	91,987	74,097
01 -404-400-5103 -	OVERTIME	-	-	91
01 -404-400-5110 -	FICA	6,519	5,721	4,609
01 -404-400-5111 -	MEDICARE	1,525	1,338	1,078
01 -404-400-5112 -	PERS RETIREMENT	6,990	5,737	4,485
01 -404-400-5116 -	LTD/LIFE INSURANCE	1,112	989	697
01 -404-400-5117 -	WORKERS COMPENSATION	859	859	583
01 -404-400-5118 -	CLEANING ALLOWANCE	288	288	164
01 -404-400-5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	-
01 -404-400-5121 -	HEALTH/DENTAL/VISION	22,286	15,901	12,510
01 -404-400-5122 -	PERS UAL PAYMENT	10,790	10,790	10,790
01 -404-400-5202 -	OPERATING SUPPLIES	2,000	2,000	1,046
01 -404-400-5204 -	REPAIRS & MAINTENANCE SERVICES	-	-	-
01 -404-400-5205 -	PROFESSIONAL & CONTRACTUAL SRV	5,000	5,000	13,827
01 -404-400-5206 -	UTILITIES	-	-	-
01 -404-400-5208 -	EMPLOYEE DEVELOPMENT	10,000	10,000	12,744
01 -404-400-5211 -	PHONE/INTERNET	-	-	-
01 -404-400-5255 -	FUEL	-	-	-
01 -404-400-5504 -	EQUIPMENT	1,000	1,000	-
	TOTAL ADMINISTRATION	(63,186)	(84,793)	(92,345)
405 MEMBERSHIP LEGISLATION				
01 -405-300-5205 -	MEMBERSHIPS LEGISLATIVE	14,806	14,806	15,157
406 ADMINISTRATIVE OVERHEAD				
01 -406-400-5201 -	OFFICE SUPPLIES	5,000	5,000	7,028
01 -406-400-5202 -	OPERATING SUPPLIES	10,000	10,000	4,185
01 -406-400-5205 -	PROFESSIONAL & CONTRACTUAL SRV	268,500	255,000	328,737
01 -406-400-5206 -	UTILITIES	25,000	25,000	21,053
01 -406-400-5207 -	INSURANCE	141,785	141,785	136,135
01 -406-400-5211 -	PHONE/INTERNET	3,075	3,075	4,038
01 -406-400-5250 -	OVERHEAD	(342,000)	(342,000)	-
01 -406-400-5255 -	FUEL	400	400	356
01 -406-400-5504 -	EQUIPMENT	30,000	30,000	-
	TOTAL ADMINISTRATIVE OVERHEAD	141,760	128,260	501,533
407 CITY SPONSORSHIPS				
01 -407-200-4064 -	RECREATION FEES	-	-	-
01 -407-200-5202 -	OPERATING SUPPLIES	-	-	-
01 -407-200-5205 -	PROFESSIONAL & CONTRACTUAL SRV	5,000	5,000	4,436
	TOTAL CITY SPONSORSHIPS	5,000	5,000	4,436
409 CITY PROPERTIES				
01 -409-500-5202 -	OPERATING SUPPLIES	1,500	1,500	502
01 -409-500-5205 -	PROFESSIONAL & CONTRACTUAL SRV	2,500	2,500	1,767
01 -409-500-5205 -CMCTR	COMMUNITY CENTER EXPENSE	15,000	-	-
01 -409-500-5206 -CMCTR	UTILITIES	23,200	23,200	19,266
01 -409-500-5206 -HLTHY	UTILITIES - HEALTHY START	1,000	1,000	1,010
01 -409-500-5211 -	PHONE/INTERNET	240	240	200
01 -409-500-9000 -	TRANSFER-IN	(15,000)	-	-
	TOTAL CITY PROPERTIES	28,440	28,440	22,745
411 POLICE				
01 -411-000-4031 -	VEHICLE CODE FINES	-	-	(100)
01 -411-000-4032 -	PARKING FINES	(3,000)	(3,000)	(1,395)
01 -411-000-4034 -	FINES & FORFEITURES	(20,000)	(20,000)	(16,502)
01 -411-000-4054 -	VEHICLE THEFT	-	-	-
01 -411-000-4063 -	POLICE SERVICES	(22,000)	(22,000)	(18,834)
01 -411-000-4068 -	SCHOOL DISTRICT REIMBURSEMENT	(159,275)	(159,275)	(78,258)
01 -411-000-4071 -	DUI REIMBURSEMENT	(2,000)	(2,000)	(2,816)
01 -411-000-4072 -	POST REIMBURSEMENT	(14,000)	(14,000)	(7,089)
01 -411-000-4080 -	MISC INCOME	(1,000)	(1,000)	(1,511)
01 -411-000-4081 -JAG	STATE GRANTS	-	-	-
01 -411-000-4081 -AVOID	AVOID GRANT	(1,000)	(1,000)	-
01 -411-000-4081 -17HSP	17HSP EQUIPMENT	(14,033)	(14,033)	-
01 -411-000-4082 -VESTS	BULLETPROOF VESTS	(2,790)	(2,790)	(658)
01 -411-000-4111 -	TRAFFIC SCHOOL REIMBURSEMENT	(500)	(500)	-
01 -411-000-4113 -	RESTITUTION	-	-	(5,070)
01 -411-000-5101 -	SALARIES	1,016,838	1,027,297	925,873



CITY OF FARMERSVILLE
OPERATIONAL BUDGET FOR 12 MONTHS ENDING JUNE 30, 2019

	FY 2017-2018 BUDGET	FY 2017-2018 AMENDED	2017-2018 AS OF 05/31/18	2018-2019 PROPOSED BUDGET	
01 -411-100 -5103 -	OVERTIME	65,000	75,000	58,096	55,000
01 -411-100 -5104 -	RESERVE OFFICER PAY	-	-	-	20,000
01 -411-100 -5110 -	FICA	63,745	64,393	60,022	63,439
01 -411-100 -5111 -	MEDICARE	14,908	15,060	14,238	14,836
01 -411-100 -5112 -	PERS RETIREMENT	98,698	96,735	80,492	101,114
01 -411-100 -5116 -	LTD/LIFE INSURANCE	10,689	10,620	8,179	10,689
01 -411-100 -5117 -	WORKERS COMPENSATION	80,654	80,654	86,941	80,654
01 -411-100 -5118 -	UNIFORM ALLOWANCE	11,300	11,300	5,250	11,300
01 -411-100 -5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	-	-
01 -411-100 -5121 -	HEALTH/DENTAL/VISION	243,264	226,947	203,027	245,682
01 -411-100 -5122 -	PERS UAL PAYMENT	19,162	19,162	19,162	38,152
01 -411-100 -5201 -	OFFICE SUPPLIES	3,500	3,500	3,258	3,500
01 -411-100 -5202 -	OPERATING SUPPLIES	10,000	10,000	7,833	12,000
01 -411-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	2,000	2,000	1,714	2,000
01 -411-100 -5204 -	REPAIRS & MAINTENANCE SERVICES	35,000	35,000	17,114	35,000
01 -411-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	127,000	127,000	116,833	140,000
01 -411-100 -5206 -	UTILITIES	-	-	-	-
01 -411-100 -5208 -	EMPLOYEE DEVELOPMENT	10,000	10,000	16,488	20,000
01 -411-100 -5209 -	UNIFORM MAINTENANCE	-	-	-	-
01 -411-100 -5210 -	ADVERTISING	-	-	-	-
01 -411-100 -5211 -	PHONE/INTERNET	12,000	12,000	12,658	21,156
01 -411-100 -5255 -	FUEL	35,000	35,000	34,909	45,000
01 -411-100 -5504 -	EQUIPMENT	10,100	10,100	4,723	10,000
01 -411-100 -5504 -	VEHICLE THEFT	-	-	-	-
01 -411-100 -5504 -16HSP	EQUIPMENT	-	-	2,296	-
01 -411-100 -5504 -17HSP	17HSP EQUIPMENT	14,033	14,033	11,788	-
01 -411-100 -5504 - VESTS	BULLETPROOF VESTS	5,581	5,581	2,630	5,000
01 -411-100 -5514 -	VEHICLES	39,000	39,000	28,556	-
01 -411-100 -5558 -	INTEREST EXPENSE	-	-	3,249	2,500
	TOTAL POLICE	1,687,873	1,690,783	1,593,096	1,733,138
414 COMMUNITY DEVELOPMENT					
01 -414-800 -4021 -	BUILDING PERMITS	(1,500)	(1,500)	(2,465)	(1,500)
01 -414-800 -4028 -	CONDITIONAL USE PERMITS	(3,000)	(3,000)	(3,000)	(3,000)
01 -414-800 -4120 -	SIGN PERMIT	(1,500)	(1,500)	(500)	(1,500)
01 -414-800 -4125 -	ADMINISTRATIVE FEES	(4,500)	(4,500)	(8,482)	(4,500)
01 -414-000 -4130 -	TENTATIVE PARCEL MAP	(1,200)	(1,200)	(1,200)	(1,200)
01 -414-800 -4131 -	FINAL PARCEL MAP	(500)	(500)	-	(500)
01 -414-000 -4162 -	ZONE CHANGE	-	-	(1,500)	-
01 -414-800 -4710 -	SITE PLAN REVIEW FEE	(1,300)	(1,300)	(1,300)	(1,300)
01 -414-800 -4711 -	VARIANCE	-	-	-	-
01 -414-800 -9000 -	TRANSFER-IN	(55,000)	(55,000)	-	-
01 -414-800 -5205 -DEVLP	ECONOMIC DEVELOPMENT	-	-	-	15,000
01 -414-800 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	157,000	157,000	109,750	120,000
01 -414-800 -5210 -	ADVERTISING	2,500	2,500	-	2,500
	TOTAL COMMUNITY DEVELOPMENT	91,000	91,000	92,503	124,000
415 CODE ENFORCEMENT					
01 -415-800 -4034 -	FINES & FORFEITURES	-	-	(100)	-
01 -415-800 -4121 -	EVENT PERMIT	(300)	(300)	(450)	(300)
01 -415-800 -4122 -	TEMPORARY USE PERMIT - BUSINES	-	-	(125)	-
01 -415-800 -5101 -	SALARIES	26,318	22,181	20,531	17,672
01 -415-800 -5103 -	OVERTIME	500	500	-	500
01 -415-800 -5110 -	FICA	1,653	1,375	1,202	1,117
01 -415-800 -5111 -	MEDICARE	387	322	281	261
01 -415-800 -5112 -	PERS RETIREMENT	1,784	260	260	-
01 -415-800 -5116 -	LTD/LIFE INSURANCE	326	48	47	-
01 -415-800 -5117 -	WORKERS COMPENSATION	3,078	3,078	3,317	-
01 -415-800 -5118 -	UNIFORM ALLOWANCE	350	-	-	350
01 -415-800 -5121 -	HEALTH/DENTAL/VISION	3,897	668	668	-
01 -415-800 -5122 -	PERS UAL PAYMENT	2,755	2,755	2,755	-
01 -411-100 -5201 -	OFFICE SUPPLIES	-	-	-	200
01 -415-800 -5202 -	OPERATING SUPPLIES	100	100	-	200
01 -415-800 -5204 -	REPAIRS & MAINTENANCE SERVICES	500	-	-	-
01 -415-800 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	1,000	1,000	1,269	1,000
01 -415-800 -5211 -	PHONE/INTERNET	320	320	286	1,831
01 -415-800 -5255 -	FUEL	3,500	3,500	665	4,000
01 -415-800 -5504 -	EQUIPMENT	-	-	-	2,000
	TOTAL CODE ENFORCEMENT	46,167	36,306	30,606	28,831
420 FIRE DEPARTMENT					
01 -420-100 -4053 -	ABANDONED VEH ABATEMENT	(4,000)	(4,000)	(1,168)	(4,000)
01 -420-100 -4065 -	FIRE SERVICES (OUT OF COUNTY)	-	-	(50)	-
01 -420-100 -4067 -	REIMB OF COSTS - FIRE FEES	(1,500)	(1,500)	(345)	(500)
01 -420-000 -4080 -	MISC INCOME	-	-	(24,538)	-
01 -420-100 -4081 -VFAG	VFA GRANT REIMB	(5,000)	(14,482)	-	-
01 -420-100 -4081 -16HSF	16HSF REIMB	-	-	(7,350)	-
01 -420-100 -4081 -18HSF	18HSF REIMB	(15,000)	(32,536)	-	-
01 -420-100 -4082 -SAFER	SAFER GRANT	(277,691)	(277,691)	(210,115)	(152,000)
01 -420-100 -5101 -	SALARIES	287,600	281,888	224,920	291,902
01 -420-100 -5103 -	SPECIAL PAY	12,000	12,000	9,650	12,000
01 -420-100 -5110 -	FICA	18,042	17,688	12,332	18,106
01 -420-100 -5111 -	MEDICARE	4,219	4,137	2,884	4,234
01 -420-100 -5112 -	PERS RETIREMENT	31,089	29,763	22,987	32,846
01 -420-100 -5116 -	LTD/LIFE INSURANCE	3,059	2,989	2,178	3,078
01 -420-100 -5117 -	WORKERS COMPENSATION	39,153	39,153	31,653	39,153
01 -420-100 -5118 -	UNIFORM ALLOWANCE	3,400	3,400	1,700	3,550
01 -420-100 -5121 -	HEALTH/DENTAL/VISION	97,956	74,930	70,919	77,948
01 -420-100 -5122 -	PERS UAL PAYMENT	6,036	6,036	6,036	12,393
01 -420-100 -5201 -	OFFICE SUPPLIES	500	500	431	1,000
01 -420-100 -5202 -	OPERATING SUPPLIES	7,000	7,000	4,683	7,000
01 -420-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	2,500	2,500	2,915	4,000
01 -420-100 -5204 -	REPAIRS & MAINTENANCE SERVICES	10,000	10,000	9,897	15,000
01 -420-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	35,000	50,000	40,878	55,000
01 -420-100 -5206 -	UTILITIES	1,000	1,000	847	1,200
01 -420-100 -5208 -	EMPLOYEE DEVELOPMENT	1,750	1,750	1,454	2,500
01 -420-100 -5211 -	PHONE/INTERNET	2,112	2,112	1,459	10,205
01 -420-100 -5255 -	FUEL	8,000	8,000	9,516	8,000
01 -420-100 -5504 -	EQUIPMENT	5,000	5,000	23,214	7,000
01 -420-100 -5504 -16HSF	EQUIPMENT	-	-	-	-
01 -420-100 -5504 -18HSF	EQUIPMENT	15,000	32,536	-	-
01 -420-100 -5504 -VFAG	VOL FIRE ASSIS GRANT	10,000	28,964	696	-
01 -420-100 -9000 -	TRANSFER-IN	(5,000)	(14,482)	-	(25,000)
	TOTAL FIRE DEPARTMENT	292,225	276,655	237,683	424,615
425 PARKS, BUILDINGS & GROUNDS					
01 -425-600 -5101 -	SALARIES	41,994	42,632	35,557	44,667
01 -425-600 -5110 -	FICA	2,638	2,678	2,226	2,756
01 -425-600 -5111 -	MEDICARE	617	626	520	644
01 -425-600 -5112 -	PERS RETIREMENT	2,785	2,664	2,175	2,970



CITY OF FARMERSVILLE
OPERATIONAL BUDGET FOR 12 MONTHS ENDING JUNE 30, 2019

		FY 2017-2018 BUDGET	FY 2017-2018 AMENDED	2017-2018 AS OF 05/31/18	2018-2019 PROPOSED BUDGET
01 -425-600 -5116 -	LTD/LIFE INSURANCE	518	510	342	527
01 -425-600 -5117 -	WORKERS COMPENSATION	8,793	8,793	8,294	8,793
01 -425-600 -5118 -	UNIFORM ALLOWANCE	560	560	350	560
01 -425-600 -5121 -	HEALTH/DENTAL/VISION	13,617	13,872	11,544	14,589
01 -425-600 -5122 -	PERS UAL PAYMENT	4,300	4,300	4,300	2,307
01 -425-600 -5202 -	OPERATING SUPPLIES	-	-	197	100
01 -425-600 -5203 -	REPAIR & MAINTENANCE SUPPLIES	10,300	10,300	9,665	10,300
01 -425-600 -5204 -	REPAIRS & MAINTENANCE SERVICES	1,500	1,500	1,500	1,500
01 -425-600 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	10,000	10,000	1,492	1,500
01 -425-600 -5206 -	UTILITIES	15,000	15,000	7,536	10,000
01 -425-600 -5211 -	PHONE/INTERNET	1,500	1,500	8,767	15,000
01 -425-600 -5255 -	FUEL	1,000	1,000	833	3,842
	TOTAL PARKS, BUILDINGS & GROUNDS	116,623	117,436	95,158	121,055
426 ANIMAL CONTROL					
01 -426-100 -4066 -	ANIMAL CONTROL FEES	(1,000)	(1,000)	-	(1,000)
01 -426-000 -4605 -	DOG LICENSES - ALTERED	(1,000)	(1,000)	(100)	(1,000)
01 -426-000 -4610 -	DOG LICENSE - UNALTERED	(1,000)	(1,000)	-	(1,000)
01 -426-000 -4630 -	IMPOUND FOR VIOLATION	-	-	(75)	(500)
01 -426-000 -4655 -	ANIMAL CONTROL SPECIAL HRG	-	-	(350)	(500)
01 -426-100 -5101 -	SALARIES	26,318	22,181	19,344	17,368
01 -426-100 -5103 -	OVERTIME	500	500	500	500
01 -426-100 -5110 -	FICA	1,653	1,375	1,190	1,098
01 -426-100 -5111 -	MEDICARE	387	322	278	257
01 -426-100 -5112 -	PERS RETIREMENT	1,784	260	260	1,119
01 -426-100 -5116 -	LTD/LIFE INSURANCE	326	48	47	237
01 -426-100 -5117 -	WORKERS COMPENSATION	3,078	3,078	3,317	5,496
01 -426-100 -5118 -	UNIFORM ALLOWANCE	350	-	-	350
01 -426-100 -5121 -	HEALTH/DENTAL/VISION	3,897	668	668	6,636
01 -426-100 -5122 -	PERS UAL PAYMENT	2,755	2,755	2,755	869
01 -426-100 -5202 -	OPERATING SUPPLIES	1,000	1,000	136	1,000
01 -426-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	500	500	275	1,000
01 -426-100 -5204 -	REPAIRS & MAINTENANCE SERVICES	1,000	1,000	-	1,000
01 -426-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	46,000	46,000	33,936	50,000
01 -426-100 -5208 -	EMPLOYEE DEVELOPMENT	-	-	-	1,000
01 -426-100 -5211 -	PHONE/INTERNET	540	540	534	1,831
01 -426-100 -5255 -	FUEL ANIMAL CONTROL	3,500	3,500	665	4,000
01 -426-100 -5504 -	EQUIPMENT	-	-	-	1,000
01 -426-100 -5514 -	VEHICLES	-	-	-	-
	TOTAL ANIMAL CONTROL	90,587	80,726	62,881	90,761
	TOTAL GENERAL FUND	59,212	(31,103)	158,905	(144,339)
	TOTAL REVENUES	(3,613,577)	(3,665,215)	(3,030,327)	(3,883,375)
	TOTAL EXPENSES	3,672,789	3,634,112	3,189,232	3,739,036
02 WATER UTILITY					
02 -425-000 -5101 -	SALARIES	217,639	199,728	158,550	221,029
02 -425-600 -5103 -	OVERTIME	12,000	12,000	11,412	12,000
02 -425-000 -5110 -	FICA	13,578	12,467	10,593	13,611
02 -425-000 -5111 -	MEDICARE	3,175	2,916	2,477	3,183
02 -425-000 -5112 -	PERS RETIREMENT	14,336	12,338	9,555	15,129
02 -425-000 -5116 -	LTD/LIFE INSURANCE	2,437	2,296	1,611	2,471
02 -425-000 -5117 -	WORKERS COMPENSATION	16,111	16,111	16,011	16,111
02 -425-000 -5118 -	UNIFORM ALLOWANCE	1,358	1,358	975	1,358
02 -425-000 -5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	-	-
02 -425-000 -5121 -	HEALTH/DENTAL/VISION	56,871	49,823	44,859	52,041
02 -425-000 -5122 -	PERS UAL PAYMENT	22,132	22,132	22,132	11,752
02 -425-000 -5201 -	OFFICE SUPPLIES	100	100	-	100
02 -425-000 -5202 -	OPERATING SUPPLIES	15,000	15,000	27,204	20,000
02 -425-000 -5203 -	REPAIR & MAINTENANCE SUPPLIES	5,000	5,000	9,923	5,000
02 -425-000 -5204 -	REPAIRS & MAINTENANCE SERVICES	-	-	-	-
02 -425-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	79,000	79,000	64,369	74,000
02 -425-000 -5206 -	UTILITIES	95,000	95,000	79,055	100,000
02 -425-000 -5208 -	EMPLOYEE DEVELOPMENT	1,000	1,000	713	1,000
02 -425-000 -5211 -	PHONE/INTERNET	550	550	488	3,842
02 -425-000 -5250 -	OVERHEAD	171,000	171,000	-	171,000
02 -425-000 -5255 -	FUEL	3,000	3,000	2,039	3,500
02 -425-600 -5285 -	SMALL TOOLS	100	100	95	-
02 -425-000 -5404 -	FRANCHISE PAYMENT	10,750	10,750	-	10,750
02 -425-000 -5504 -	EQUIPMENT	5,000	30,000	22,030	5,100
02 -425-000 -4014 -	WATER USER FEES	(567,500)	(567,500)	(634,522)	(712,000)
02 -425-000 -4015 -	RECONNECTION FEES	(10,000)	(10,000)	(14,210)	(10,000)
02 -425-000 -4040 -	INVESTMENT EARNINGS	(4,831)	(4,831)	-	(6,413)
02 -425-000 -4058 -	RETURNED CHECK FEE	(250)	(250)	(650)	(250)
02 -425-000 -4080 -	MISC INCOME	-	-	(443)	-
02 -425-000 -9000 -	TRANSFER-IN	-	(25,000)	-	-
02 -425-000 -9001 -	TRANSFER-OUT	-	-	-	25,000
	TOTAL WATER UTILITY	162,557	134,087	(165,734)	39,314
	TOTAL REVENUES	(582,581)	(582,581)	(649,825)	(728,663)
	TOTAL EXPENSES	745,138	741,668	484,091	767,977
03 WATER DEVELOPMENT					
03 -425-000 -5504 -	EQUIPMENT	71,000	71,000	-	-
03 -425-100 -5514 -	VEHICLES	-	-	-	-
03 -425-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	646	-
03 -425-000 -4016 -	WATER DEVELOPMENT FEES	(15,840)	(15,840)	(44,880)	(15,840)
03 -425-000 -4040 -	INVESTMENT EARNINGS	(2,904)	(2,904)	-	(5,079)
03 -425-000 -9001 -	TRANSFER-OUT	-	225,000	-	-
	TOTAL WATER DEVELOPMENT	52,256	52,256	(44,234)	(20,915)
	TOTAL REVENUES	(18,744)	(18,744)	(44,880)	(20,915)
	TOTAL EXPENSES	71,000	71,000	646	-
04 SEWER UTILITY					
04 -425-000 -5101 -	SALARIES	279,736	258,328	202,352	292,521
04 -425-600 -5103 -	OVERTIME	12,000	12,000	11,412	12,000
04 -425-000 -5110 -	FICA	17,469	16,142	13,328	18,024
04 -425-000 -5111 -	MEDICARE	4,086	3,775	3,117	4,215
04 -425-000 -5112 -	PERS RETIREMENT	18,499	16,087	12,216	19,992
04 -425-000 -5116 -	LTD/LIFE INSURANCE	3,163	2,972	2,034	3,294
04 -425-000 -5117 -	WORKERS COMPENSATION	26,553	26,553	23,120	29,301
04 -425-000 -5118 -	UNIFORM ALLOWANCE	2,023	2,023	1,300	2,198
04 -425-000 -5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	-	-
04 -425-000 -5121 -	HEALTH/DENTAL/VISION	73,712	67,206	58,033	73,704
04 -425-000 -5122 -	PERS UAL PAYMENT	28,559	28,559	28,559	15,530
04 -425-000 -5202 -	OPERATING SUPPLIES	5,000	5,000	50	5,000
04 -425-000 -5203 -	REPAIR & MAINTENANCE SUPPLIES	11,000	11,000	5,397	16,000
04 -425-000 -5204 -	REPAIRS & MAINTENANCE SERVICES	30,000	30,000	19,220	10,000



CITY OF FARMERSVILLE
OPERATIONAL BUDGET FOR 12 MONTHS ENDING JUNE 30, 2019

	FY 2017-2018 BUDGET	FY 2017-2018 AMENDED	2017-2018 AS OF 05/31/18	2018-2019 PROPOSED BUDGET	
04 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	70,000	70,000	111,801	70,000
04 -425-00 -5205 -SD	STORM DRAIN PROF & CONT SRV	40,000	40,000	11,168	25,000
04 -425-00 -5205 -SWEEP	PROFESSIONAL & CONTRACTUAL SRV	-	-	6,665	-
04 -425-00 -5205 -WWTP	WWTP CONSTRUCTION	-	-	168,767	-
04 -425-00 -5206 -	UTILITIES	65,000	65,000	28,561	65,000
04 -425-00 -5208 -	EMPLOYEE DEVELOPMENT	650	650	-	650
04 -425-00 -5211 -	PHONE/INTERNET	780	780	688	3,842
04 -425-00 -5250 -	OVERHEAD	171,000	171,000	171,000	171,000
04 -425-00 -5255 -	FUEL	6,500	6,500	5,471	7,500
04 -425-00 -5404 -	FRANCHISE PAYMENT	12,500	12,500	-	12,500
04 -425-00 -5504 -	EQUIPMENT	20,000	45,000	32,757	20,000
04 -425-00 -5516 -WWTP	CONSTRUCTION IN PROGRESS	12,941,627	4,000,000	13,993	-
04 -425-00 -5558 -	INTEREST EXPENSE	24,000	24,000	24,000	24,000
04 -425-000 -4017 -	SEWER USER FEES	(1,916,148)	(1,916,148)	(1,801,457)	(1,926,996)
04 -425-000 -4040 -	INVESTMENT EARNINGS	(10,025)	(10,025)	-	(23,563)
04 -425-000 -4081 - WWTP	STATE REVOLVING FUND	(7,941,627)	(2,000,000)	-	-
04 -425-000 -4081 -SWEEP	CMAQ GRANT - SWEEPER	-	-	(146)	-
04 -425-000 -4082 - WWTP	USDA	(5,000,000)	(2,000,000)	-	-
	TOTAL SEWER UTILITY	(1,003,944)	(1,011,099)	(1,023,531)	(1,049,288)
	TOTAL REVENUES	(14,867,800)	(5,926,173)	(1,801,603)	(1,950,559)
	TOTAL EXPENSES	13,863,856	4,915,074	778,072	901,271
05 SEWER DEVELOPMENT					
05 -425-000 -4018 -	WASTEWATER DEVELOPMENT FEES	(19,266)	(19,266)	(54,587)	(19,266)
05 -425-000 -4118 -	DEV FEES - SEWER COLLECTION	(4,002)	(4,002)	(11,339)	(4,002)
05 -425-000 -4040 -	INVESTMENT EARNINGS	(4,255)	(4,255)	-	(7,350)
05 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
05 -425-00 -5504 -	EQUIPMENT	-	-	-	-
05 -425-100 -5514	VEHICLES	-	-	-	-
	TOTAL SEWER DEVELOPMENT	(27,523)	(27,523)	(65,926)	(30,618)
	TOTAL REVENUES	(27,523)	(27,523)	(65,926)	(30,618)
	TOTAL EXPENSE	-	-	-	-
06 REFUSE					
06 -425-00 -5101 -	SALARIES	40,289	41,494	44,351	43,476
06 -425-00 -5110 -	FICA	2,509	2,583	2,758	2,653
06 -425-00 -5111 -	MEDICARE	587	604	645	621
06 -425-00 -5112 -	PERS RETIREMENT	2,627	2,628	2,666	2,932
06 -425-00 -5116 -	LTD/LIFE INSURANCE	456	451	424	468
06 -425-00 -5117 -	WORKERS COMPENSATION	900	900	1,562	900
06 -425-00 -5118 -	UNIFORM ALLOWANCE	173	173	161	173
06 -425-00 -5121 -	HEALTH/DENTAL/VISION	8,202	8,539	9,406	9,435
06 -425-00 -5122 -	PERS UAL PAYMENT	4,055	4,055	4,055	2,277
06 -425-00 -5202 -	OPERATING SUPPLIES	500	500	64	500
06 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	613,345	625,345	537,778	640,000
06 -425-00 -5205 -RECYC	BEVERAGE RECYCLING	5,000	5,000	-	-
06 -425-00 -5211 -	PHONE/INTERNET	550	550	488	1,900
06 -425-00 -5250 -	OVERHEAD	-	-	-	-
06 -425-00 -5255 -	FUEL	-	-	-	4,000
06 -425-00 -5404 -	FRANCHISE PAYMENT	38,000	38,000	-	38,000
06 -425-000 -4004 -	FRANCHISE FEE	(38,000)	(38,000)	(37,953)	(38,000)
06 -425-000 -4019 -	REFUSE FEES	(615,770)	(615,770)	(600,736)	(640,000)
06 -425-000 -4040 -	INVESTMENT EARNINGS	(1,084)	(1,084)	-	(2,294)
06 -425-000 -4080 -	MISC INCOME	-	-	-	-
06 -425-000 -4081 -RECYC	BEVERAGE RECYCLING	(5,000)	(5,000)	5,000	-
06 -425-000 -4092 -	ADMINISTRATIVE FEE	(53,000)	(53,000)	(42,284)	(53,000)
06 -425-000 -4093 -	ALLEY RECONSTRUCTION REPAIR	(30,000)	(30,000)	(30,187)	(30,000)
06 -425-000 -4094 -	STREET SWEEPING FEE	(38,000)	(38,000)	(29,991)	(38,000)
	TOTAL REFUSE	(63,663)	(50,032)	(131,792)	(53,961)
	TOTAL REVENUES	(780,854)	(780,854)	(736,151)	(801,294)
	TOTAL EXPENSES	717,191	730,822	604,359	747,333
11 DRUG ENFORCEMENT					
11 -411-000 -4040 -	INVESTMENT EARNINGS	(136)	(136)	-	(247)
11 -411-000 -4067 -	REVENUES	-	-	-	-
11 -411-00 -5205 -	NARCOTICS EXPENSE	-	-	-	-
11 -411-00 -5504 -	EQUIPMENT	20,000	20,000	-	-
	TOTAL DRUG ENFORCEMENT	19,864	19,864	-	(247)
	TOTAL REVENUES	(136)	(136)	-	(247)
	TOTAL EXPENSES	20,000	20,000	-	-
12 FEDERAL AND STATE GRANTS					
12 -400-000 -4040 -	INVESTMENT EARNINGS	-	-	-	-
12 -400-000 -4082 -	FEDERAL GRANTS	-	-	-	-
12 -400-000 -4082 -9900	2014 CDBG - 9900	(548,395)	(548,395)	(354,997)	-
12 -400-000 -4082 -0895	2015 HOME - 0895	(500,000)	(500,000)	(263,485)	-
12 -400-000 -4081 -	STATE GRANTS	-	-	-	-
12 -400-000 -4081 -8691	2012 CALHOME 8691	-	-	-	-
12 -400-000 -4081 - USRP	URBAN STREAMS RESTORATION	(748,465)	(748,465)	(49,774)	-
12 -400-000 -4081 - WEGP	WATER-ENERGY	(1,261,593)	(1,261,593)	(1,137,765)	-
12 -400-000 -4081 - 18ADA	ADA PLANNING	(233,000)	(233,000)	(25,976)	-
12 -400-000 -5205 -8691	2012 CALHOME 8691	-	-	-	-
12 -400-000 -5205 -9900	2014 CDBG - 9900	548,395	548,395	337,839	-
12 -400-000 -5205 -0895	2015 HOME - 0895	500,000	500,000	262,601	-
12 -400-000 -5205 -USRP	URBAN STREAMS RESTORATION	748,465	748,465	119,843	-
12 -400-000 -5205 - WEGP	WATER-ENERGY	1,261,593	1,261,593	1,151,611	-
12 -400-000 -5205 - 18ADA	ADA PLANNING	233,000	233,000	3,248	-
12 -400-000 -5504 -9900	EQUIPMENT	-	-	(8,706)	-
12 -400-000 -9000 -9900	OPERATING TRANSFER IN	-	(200,000)	(21,629)	-
	TOTAL FEDERAL AND STATE GRANTS	-	(200,000)	12,809	-
	TOTAL REVENUES	(3,291,453)	(3,491,453)	(1,853,626)	-
	TOTAL EXPENSES	3,291,453	3,291,453	1,866,436	-
14 POLICE SLESF					
14 -411-000 -5101 -SLESF	SALARIES	59,189	59,297	53,781	53,187
14 -411-000 -5103 -SLESF	OVERTIME	5,000	5,000	1,727	5,000
14 -411-000 -5110 -SLESF	FICA	3,719	3,726	2,980	3,347
14 -411-000 -5111 -SLESF	MEDICARE	870	871	697	783
14 -411-000 -5112 -SLESF	PERS RETIREMENT	4,813	4,813	4,194	5,927
14 -411-000 -5116 -SLESF	LTD/LIFE INSURANCE	672	664	522	641
14 -411-000 -5117 -SLESF	WORKERS COMPENSATION	6,155	6,155	6,635	6,155
14 -411-000 -5118 -SLESF	UNIFORM ALLOWANCE	800	800	400	800
14 -411-000 -5121 -SLESF	HEALTH/DENTAL/VISION	6,398	17,625	17,043	5,807
14 -411-000 -5122 -SLESF	PERS UAL PAYMENT	934	934	934	2,236
14 -411-00 -5205 -SLESF	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
14 -411-00 -5514 -SLESF	VEHICLES	20,000	20,000	14,223	20,000
14 -411-000 -4040 -SLESF	INVESTMENT EARNINGS	(636)	(636)	-	(1,353)



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14 -411-000 -4045 -SLESF	(100,000)	(100,000)	(129,540)	(117,000)
14 -411-000 -4080 -	-	-	(5,246)	-
TOTAL POLICE SLESF	7,915	19,252	103,134	(14,469)
TOTAL REVENUES	(100,636)	(100,636)	(134,786)	(118,353)
TOTAL EXPENSES	108,551	119,888	103,134	103,884
15 POLICE DEPARTMENT AB109				
15 -411-000 -4040 -AB109	-	-	-	-
15 -411-000 -4081 -AB109	-	-	-	-
15 -411-000 -5101 -AB109	-	-	-	-
15 -411-000 -5103 -AB109	10,972	10,972	-	-
15 -411-000 -5110 -AB109	-	-	-	-
15 -411-000 -5111 -AB109	-	-	-	-
15 -411-000 -5112 -AB109	-	-	-	-
15 -411-000 -5116 -AB109	-	-	-	-
15 -411-000 -5117 -AB109	-	-	-	-
15 -411-000 -5118 -AB109	-	-	-	-
15 -411-000 -5121 -AB109	-	-	-	-
15 -411-000 -5122 -AB109	-	-	-	-
15 -411-000 -5205 -AB109	-	-	-	-
15 -411-000 -5504 -AB109	-	-	-	-
TOTAL POLICE DEPARTMENT AB109	10,972	10,972	-	-
TOTAL REVENUES	-	-	-	-
TOTAL EXPENSES	10,972	10,972	-	-
20 STP				
20 -425-000 -5202 -	-	-	-	-
20 -425-000 -4040 -	(4,987)	(4,987)	-	(8,020)
TOTAL STP	(4,987)	(4,987)	-	(8,020)
TOTAL REVENUES	(4,987)	(4,987)	-	(8,020)
TOTAL EXPENSES	-	-	-	-
21 GAS TAX				
21 -425-000 -5101 -	131,209	121,940	88,576	139,240
21 -425-000 -5110 -	8,226	7,651	5,546	8,622
21 -425-000 -5111 -	1,924	1,789	1,297	2,016
21 -425-000 -5112 -	8,687	7,605	5,394	9,430
21 -425-000 -5116 -	1,544	1,453	862	1,639
21 -425-000 -5117 -	23,146	23,146	20,803	25,894
21 -425-000 -5118 -	1,470	1,470	875	1,645
21 -425-000 -5121 -	41,248	39,914	30,185	44,119
21 -425-000 -5122 -	13,411	13,411	13,411	7,326
21 -425-000 -5203 -	1,000	1,000	102	1,000
21 -425-000 -5205 -	1,000	1,000	16,604	1,000
21 -425-000 -5206 -	42,000	42,000	30,379	45,000
21 -425-600 -5255 -	6,500	6,500	4,757	7,540
21 -425-000 -4035 -	(44,686)	(44,686)	(40,663)	(86,234)
21 -425-000 -4036 -	(64,871)	(64,871)	(56,140)	(64,758)
21 -425-000 -4037 -	(43,980)	(43,980)	(35,597)	(38,644)
21 -425-000 -4038 -	(83,803)	(83,803)	(72,800)	(80,345)
21 -425-000 -4039 -	(3,000)	(3,000)	(3,000)	(3,000)
21 -425-000 -4040 -	(2,337)	(2,337)	-	(3,329)
21 -425-000 -4080 -	-	-	(12,787)	(12,787)
TOTAL GAS TAX	38,688	26,203	10,590	5,373
TOTAL REVENUES	(242,677)	(242,677)	(220,987)	(289,097)
TOTAL EXPENSES	281,365	268,880	218,791	294,470
22 TDA				
22 -425-000 -5202 -	10,000	10,000	7,186	-
22 -425-000 -5203 -	10,000	10,000	1,352	20,000
22 -425-000 -5205 -	705,100	85,000	49,351	35,000
22 -425-000 -5205 -COSNR	-	430,100	9,128	-
22 -425-000 -5266 -	500	500	285	10,000
22 -425-000 -5516 -SBLVD	-	354,720	357,141	-
22 -425-000 -4040 -	(5,705)	(5,705)	-	(8,982)
22 -425-000 -4041 -	(250,000)	(250,000)	-	(260,822)
TOTAL TDA	469,895	634,615	424,442	(204,804)
TOTAL REVENUES	(255,705)	(255,705)	-	(269,804)
TOTAL EXPENSES	725,600	890,320	424,442	65,000
23 STORM DRAIN				
23 -425-000 -5205 -	-	-	-	-
23 -425-000 -5503 -	-	-	-	-
23 -425-000 -4040 -	(592)	(592)	-	(1,092)
23 -425-000 -4044 -	(1,820)	(1,820)	(15,470)	-
TOTAL STORM DRAIN	(2,412)	(2,412)	(15,470)	(1,092)
TOTAL REVENUES	(2,412)	(2,412)	(15,470)	(1,092)
TOTAL EXPENSES	-	-	-	-
26 MEASURE R				
26 -425-000 -4040 -	(12,359)	(12,359)	-	(17,580)
26 -425-000 -4080 -	(7,691,990)	(7,691,990)	(2,319,401)	(192,000)
26 -425-000 -4082 -CMAQ1	-	-	(78,722)	-
26 -425-000 -4082 -CMAQ3	-	-	(47,907)	-
26 -425-900 -4082 -HSIP1	-	-	(24,260)	-
26 -425-900 -5205 -	25,000	25,000	3,281	25,000
26 -425-900 -5205 -TCAG1	-	-	8	-
26 -425-900 -5205 -TCAG3	-	-	39,197	-
26 -425-900 -5503 -TCAG4	606,461	606,461	83,190	-
26 -425-900 -5503 -WLNTS	45,000	45,000	17,551	-
26 -425-900 -5503 -CMAQ1	-	-	369	-
26 -425-900 -5503 -CMAQ3	-	-	17,847	-
26 -425-900 -5503 -ENTRY	1,111,214	1,111,214	40,572	-
26 -425-900 -5503 -HSIP1	-	-	938	-
26 -425-900 -5503 -TCAG1	-	-	-	-
26 -425-900 -5503 -TCAG3	-	-	-	-
26 -425-900 -5512 -ENTRY	1,519,048	1,519,048	-	-
26 -425-900 -5512 -RVISR	154,118	154,118	-	-
26 -425-900 -5516 -EWLNT	-	-	512	-
26 -425-900 -5516 -RVISR	3,754,000	3,754,000	2,466,256	-
TOTAL MEASURE R	(489,508)	(489,508)	199,430	(184,580)
TOTAL REVENUES	(7,704,349)	(7,704,349)	(2,470,291)	(209,580)
TOTAL EXPENSES	7,214,841	7,214,841	2,669,720	25,000



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27 SB1 ROAD MAINTENANCE & REHAB				
27 -425-000 -4040 -				(49)
27 -425-000-4081			(31,042)	(186,785)
			(31,042)	(186,834)
TOTAL MEASURE R				
TOTAL REVENUES	-	-	(31,042)	(186,834)
TOTAL EXPENSES	-	-	-	-
30 PARK DEVELOPMENT				
30 -425-000 -4020 -	(1,200)	(1,200)	(3,400)	(1,200)
30 -425-000 -4040 -	(59)	(59)	-	(1,26)
	(1,259)	(1,259)	(3,400)	(1,326)
TOTAL PARK DEVELOPMENT				
TOTAL REVENUES	(1,259)	(1,259)	(3,400)	(1,326)
TOTAL EXPENSES	-	-	-	-
31 PARK IMPROVEMENTS				
31 -425-00 -5205 -				
31 -425-00 -5205 -URBAN			1,463	
31 -425-00 -5205 -CONSV			68	
31 -425-00 -5205 -GGRF	280,000	280,000	15,679	
31 -425-00 -5205 -SKATE	7,500	7,500	-	
31 -425-00 -5503 -CONSV				
31 -425-00 -5503 -URBAN				
31 -425-000 -4040 -				(87)
31 -425-000 -4081 -				
31 -425-000 -4081 -URBAN				
31 -425-000 -4081 -CONSV				
31 -425-000 -4081 -GGRF	(280,000)	(280,000)	(1,058)	
	7,500	7,500	16,152	(87)
TOTAL PARK IMPROVEMENTS				
TOTAL REVENUES	(280,000)	(280,000)	(1,058)	(87)
TOTAL EXPENSES	287,500	287,500	17,209	-
35 MAINTENANCE DISTRICTS				
35 -425-000 -5101 -	20,741	20,960	17,484	21,995
35 -425-000 -5110 -	1,303	1,317	1,095	1,360
35 -425-000 -5111 -	305	308	256	315
35 -425-000 -5112 -	1,367	1,306	1,064	1,460
35 -425-000 -5116 -	256	251	169	261
35 -425-000 -5117 -	4,397	4,397	4,147	4,397
35 -425-000 -5118 -	280	280	175	280
35 -425-000 -5121 -	7,211	7,356	6,078	7,580
35 -425-000 -5122 -	2,110	2,110	2,110	1,134
35 -425-000 -5202 -	1,500	1,500	819	-
35 -425-000 -5203 -	1,500	1,500	1,582	4,000
35 -425-000 -5204 -	1,000	1,000	279	-
35 -425-000 -5205 -	7,000	7,000	10,641	8,500
35 -425-000 -5206 -	10,000	10,000	10,446	13,000
35 -425-000 -5255 -	1,000	1,000	680	1,120
35 -425-000 -5285 -	12,000	12,000	11,088	-
35 -425-000 -4025 -	(60,000)	(60,000)	(59,931)	(60,000)
35 -425-000 -4040 -	(547)	(547)	-	(707)
	11,422	11,738	8,181	4,698
TOTAL MAINTENANCE DISTRICTS				
TOTAL REVENUES	(60,547)	(60,547)	(59,931)	(60,707)
TOTAL EXPENSES	71,970	72,285	68,112	65,405
39 CHURCH MUSEUM				
39 -425-000 -4040 -	(42)	(42)	-	(70)
39 -425-000 -4075 -	(250)	(250)	(500)	(500)
	(292)	(292)	(500)	(570)
TOTAL CHURCH MUSEUM				
TOTAL REVENUES	(292)	(292)	(500)	(570)
TOTAL EXPENSES	-	-	-	-
40 CDBG PROGRAM INCOME				
40 -404-000 -4040 -	(83)	(83)	-	(379)
40 -404-000 -4081 -			(250)	
40 -404-000 -4081 -1983	(900)	(900)	(750)	(900)
40 -404-000 -4081 -1984	(64,000)	(64,000)	(16,667)	(100,000)
40 -404-000 -4081 -1987				
40 -404-000 -4081 -1988	(3,600)	(3,600)	(12,907)	
40 -404-000 -4081 -1990			(100)	
40 -404-000 -4081 -1992				
40 -404-000 -4081 -1994			(300)	(1,200)
40 -404-000 -4081 -1996			(27,115)	
40 -404-000 -4081 -1997			(12,000)	
40 -404-000 -4081 -1999			(42,185)	
40 -404-000 -4081 -2000			(10,900)	
40 -404-000 -4081 -2001			(11,100)	
40 -404-000 -4081 -2002	(2,200)	(2,200)	(300)	(1,200)
40 -404-000 -4081 -2003			(2,250)	(3,000)
40 -404-000 -4081 -2004				
40 -404-000 -4081 -6713			(46,424)	
40 -404-00 -5205 -			68,860	
40 -404-00 -5205 -9900			119,020	80,000
40 -404-000 -9001	70,000	55,000	-	-
	(783)	(15,783)	4,632	(26,679)
TOTAL CDBG PROGRAM INCOME				
TOTAL REVENUES	(70,783)	(70,783)	(183,248)	(106,679)
TOTAL EXPENDITURES	70,000	55,000	187,880	80,000
41 HOME PROGRAM INCOME				
41 -404-00 -5205 -			12,795	
41 -404-00 -5205 -0895			447	
41 -404-000 -4040 -	(26)	(26)	-	(14)
41 -404-000 -4081 -00HM			(18,302)	
41 -404-000 -4082 -0652			(1,000)	
41 -404-000 -4082 -H6855			(59,040)	
41 -404-000 -4082 -95HB				
	(26)	(26)	(65,100)	(14)
TOTAL HOME PROGRAM INCOME				
TOTAL REVENUES	(26)	(26)	(78,342)	(14)
TOTAL EXPENDITURES	0	0	13242	0
42 CALHOME PROGRAM INCOME				
42 -404-000 -4040 -	(271)	(271)	-	(1,101)
42 -404-000 -4081 -1988				
42 -404-000 -4081 -CH06				
42 -404-000 -4081 -08CH				
42 -404-000 -4081 -12CH			(54,073)	



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42 -404-000 -4081 -CH04	STATE GRANTS		(116,395)	-
42 -404-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV		74,657	-
42 -404-00 -9001 -	TRANSFER OUT		21,629	-
	TOTAL CALHOME PROGRAM INCOME	(271)	(170,467)	(1,101)
	TOTAL REVENUES	(271)	(170,467)	(1,101)
	TOTAL EXPENDITURES	-	96,286	-
71 FIRE DEVELOPER FEES				
71 -420-000 -5205 -	PROFESSIONAL & CONTRACTUAL	-	3,977	-
71 -420-000 -5504 -	EQUIPMENT	9,000	8,825	-
71 -420-000 -5514 -	VEHICLES	45,000	-	-
71 -420-100 -4112 -	PUBLIC SAFETY DEVELOPER FEES	(11,796)	(33,422)	(11,796)
71 -420-100 -4040 -	INVESTMENT EARNINGS	(599)	(599)	(1,089)
71 -420-000 -9001 -	TRANSFER-OUT	5,000	-	-
	TOTAL FIRE DEVELOPER FEES	46,605	(20,620)	(12,885)
	TOTAL REVENUES	(12,395)	(33,422)	(12,885)
	TOTAL EXPENSES	54,000	9,000	12,802
81 POLICE DEVELOPER FEES				
81 -411-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	30,000	-	-
81 -411-000 -5504 -	EQUIPMENT	-	-	-
81 -411-100 -4040 -	INVESTMENT EARNINGS	(504)	(504)	(1,573)
81 -411-100 -4112 -	PUBLIC SAFETY DEVELOPER FEES	(7,314)	(7,314)	(20,723)
	TOTAL POLICE DEVELOPER FEES	22,182	(20,723)	(22,296)
	TOTAL REVENUES	(7,818)	(7,818)	(22,296)
	TOTAL EXPENDITURES	30,000	30,000	-
82 STATE ASSET FORFEITURE				
82 -411-000 -5504 -	EQUIPMENT	-	-	-
82 -411-100 -4040 -	INVESTMENT EARNINGS	(16)	(16)	(40)
82 -411-100 -4035 -	FORFEITURES	-	(2,333)	-
	TOTAL STATE ASSET FORFEITURE	(16)	(2,333)	(40)
	TOTAL REVENUES	(16)	(2,333)	(40)
	TOTAL EXPENDITURES	-	-	-
83 LIVE SCAN				
83 -411-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	2,774	-
83 -411-100 -4080 -	LIVE SCAN REVENUE	-	(2,057)	-
	TOTAL LIVE SCAN	-	717	-
	TOTAL REVENUES	-	(2,057)	-
	TOTAL EXPENDITURES	-	2,774	-
GRAND TOTAL				
	TOTAL REVENUES	(31,926,840)	(11,610,396)	(8,704,155)
	TOTAL EXPENDITURES	31,236,225	10,737,227	6,789,375
	REVENUE (OVER) OR UNDER	(690,615)	(873,169)	(1,914,780)



CITY OF FARMERSVILLE
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PLAN (CIP)

		FY 2018-2019 CAPITAL BUDGET	FY 2019-2020 PROJECTION	FY 2020-2021 PROJECTION	FY 2021 - 2022 PROJECTION
01 GENERAL FUND					
400 GENERAL REVENUES					
01 -400-100-9000 -	TRANSFER-IN	(333,393)	-	-	-
	TOTAL GENERAL REVENUES	(333,393)	-	-	-
404 ADMINISTRATION					
01 -404-400 -5101 -	SALARIES	2,147	-	-	-
	TOTAL ADMINISTRATION	2,147	-	-	-
406 ADMINISTRATIVE OVERHEAD					
01 -406-400 -5504 -	EQUIPMENT	100,000	-	-	-
	TOTAL ADMINISTRATIVE OVERHEAD	100,000	-	-	-
411 POLICE					
01 -411-100 -5101 -	SALARIES	155,433	-	-	-
01 -411-100 -5504 -	EQUIPMENT	7,000	-	-	-
01 -411-100 -5514 -	VEHICLES	20,000	-	-	-
	TOTAL POLICE	182,433	-	-	-
415 CODE ENFORCEMENT					
01 -415-100 -5514 -	VEHICLES	-	-	-	-
	TOTAL CODE ENFORCEMENT	-	-	-	-
420 FIRE DEPARTMENT					
01 -420-100 -5101 -	SALARIES	16,779	-	-	-
01 -420-100 -5504 -	EQUIPMENT	30,000	-	-	-
01 -420-100 -5504 -VFAG	VOL FIRE ASSIST GRANT	28,000	-	-	-
01 -420-100 -4081 -VFAG	VOL FIRE ASSIST GRANT	(14,000)	-	-	-
01 -420-100 -9000 -	TRANSFER-IN	(14,000)	-	-	-
	TOTAL FIRE DEPARTMENT	46,779	-	-	-
425 PARKS, BUILDINGS & GROUNDS					
01 -425-600 -5101 -	SALARIES	2,034	-	-	-
01 -425-100 -5504 -	EQUIPMENT	-	-	-	-
	TOTAL PARKS, BUILDINGS & GROUNDS	2,034	-	-	-
426 ANIMAL CONTROL					
01 -426-100 -5101 -	SALARIES	-	-	-	-
01 -426-100 -5504 -	EQUIPMENT	-	-	-	-
01 -426-100 -5514 -	VEHICLES	-	-	-	-
	TOTAL ANIMAL CONTROL	-	-	-	-
	TOTAL GENERAL FUND	-	-	-	-
	TOTAL REVENUES	(361,393)	-	-	-
	TOTAL EXPENSES	331,393	-	-	-
02 WATER UTILITY FUND					
02 -425-00 -5101 -	SALARIES	4,943	-	-	-
02 -425-00 -5504 -	EQUIPMENT	-	-	-	-
02 -425-000 -9000 -	TRANSFER-IN	-	-	-	-
	TOTAL WATER UTILITY	4,943	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENSES	4,943	-	-	-
03 WATER DEVELOPMENT					
03 -425-00 -5504 -	EQUIPMENT	71,000	-	-	-
03 -425-000 -9001 -	TRANSFER-OUT	-	-	-	-
	TOTAL WATER DEVELOPMENT	71,000	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENSES	71,000	-	-	-
04 SEWER UTILITY FUND					
04 -425-00 -5101 -	SALARIES	9,336	-	-	-
04 -425-00 -5504 - SWEEP	EQUIPMENT	365,000	-	-	-
04 -425-00 -5516 -WWTP	CONSTRUCTION IN PROGRESS	16,028,329	-	-	-
04 -425-000 -4081 - WWTP	STATE REVOLVING FUND	(11,028,329)	-	-	-
04 -425-000 -4081 -SWEEP	CMAQ GRANT - SWEEPER	(365,000)	-	-	-
04 -425-000 -4082 - WWTP	USDA	(5,000,000)	-	-	-
	TOTAL SEWER UTILITY	9,336	-	-	-
	TOTAL REVENUES	(16,393,329)	-	-	-
	TOTAL EXPENSES	16,402,665	-	-	-
06 REFUSE					
06 -425-00 -5101 -	SALARIES	1,175	-	-	-
06 -425-00 -5205 -RECYC	BEVERAGE RECYCLING	16,739	-	-	-
06 -425-000 -4081 -RECYC	BEVERAGE RECYCLING	(5,000)	-	-	-
	TOTAL REFUSE	12,914	-	-	-
	TOTAL REVENUES	(5,000)	-	-	-
	TOTAL EXPENSES	17,914	-	-	-
11 DRUG ENFORCEMENT					
11 -411-00 -5504 -	EQUIPMENT	20,000	-	-	-
	TOTAL DRUG ENFORCEMENT	20,000	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENSES	20,000	-	-	-
12 FEDERAL AND STATE GRANTS					
12 -400-000 -4081 - USRP	URBAN STREAMS RESTORATION	(337,000)	-	-	-
12 -400-000 -4081 - 18ADA	ADA PLANNING	(200,000)	-	-	-
12 -400-000 -4081 - CDBG17	CDBG 2017	(500,000)	-	-	-
12 -400-000 -5205 -USRP	URBAN STREAMS RESTORATION	337,000	-	-	-
12 -400-00 -5205 - 18ADA	ADA PLANNING	200,000	-	-	-
12 -400-00 -5205 - CDBG17	CDBG 2017	500,000	-	-	-
12 -400-000 -9000	OPERATING TRANSFER IN	-	-	-	-
	TOTAL FEDERAL AND STATE GRANTS	-	-	-	-
	TOTAL REVENUES	(1,037,000)	-	-	-
	TOTAL EXPENSES	1,037,000	-	-	-
21 GAS TAX					
21 -425-00 -5101 -	SALARIES	7,119	-	-	-
	TOTAL GAS TAX	7,119	-	-	-
	TOTAL REVENUES	-	-	-	-



CITY OF FARMERSVILLE
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PLAN (CIP)

		FY 2018-2019 CAPITAL BUDGET	FY 2019-2020 PROJECTION	FY 2020-2021 PROJECTION	FY 2021 - 2022 PROJECTION
22 TDA					
22 -425-00 -5205 -COSNR	PROFESSIONAL & CONTRACTUAL SRV	80,000	-	-	-
	TOTAL TDA	80,000	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENSES	80,000	-	-	-
26 MEASURE R					
26 -425-000 -4080	MEASURE R REVENUE	(2,630,262)	-	-	-
26 -425-000 -4081 -WLNTS	CMAQ REVENUE	(45,000)	-	-	-
26 -425-900 -5503 -WLNTS	PROFESSIONAL & CONTRACTUAL SRV	45,000	-	-	-
26 -425-900 -5503 -ENTRY	BLVD WIDENING & ENTRYWAY	1,111,214	-	-	-
26 -425-900 -5512 -ENTRY	LAND	1,519,048	-	-	-
	TOTAL MEASURE R	-	-	-	-
	TOTAL REVENUES	(2,675,262)	-	-	-
	TOTAL EXPENSES	2,675,262	-	-	-
27 SB1 ROAD MAINTENANCE & REHAB					
27 -425-000 -4081 -EWLNT	STATE GRANT	(41,000)	-	-	-
27 -425-900 -5516 -EWLNT	CIP-E WALNUT AVE IMPR	41,000	-	-	-
	TOTAL MEASURE R	-	-	-	-
	TOTAL REVENUES	(41,000)	-	-	-
	TOTAL EXPENSES	41,000	-	-	-
31 PARK IMPROVEMENTS					
31 -425-00 -5205 -GGRF	PROFESSIONAL & CONTRACTUAL SRV	280,000	-	-	-
31 -425-00 -5205 -SKATE	PROFESSIONAL & CONTRACTUAL SRV	7,500	-	-	-
31 -425-000 -4081 -GGRF	URBAN FORESTRY GRANT	(280,000)	-	-	-
	TOTAL PARK IMPROVEMENTS	7,500	-	-	-
	TOTAL REVENUES	(280,000)	-	-	-
	TOTAL EXPENSES	287,500	-	-	-
35 MAINTENANCE DISTRICTS					
35 -425-00 -5101 -	SALARIES	1,313	-	-	-
	TOTAL MAINTENANCE DISTRICTS	1,313	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENSES	1,313	-	-	-
71 FIRE DEVELOPER FEES					
71 -420-000 -5514 -	VEHICLES	38,000	-	-	-
71 -420-000 -9001	TRANSFER-OUT	14,000	-	-	-
	TOTAL FIRE DEVELOPER FEES	52,000	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENSES	14,000	-	-	-
81 POLICE DEVELOPER FEES					
81 -411-000 -5504 -	EQUIPMENT	10,000	-	-	-
	TOTAL POLICE DEVELOPER FEES	10,000	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENDITURES	10,000	-	-	-
82 STATE ASSET FORFEITURE					
82 -411-000 -5504 -	EQUIPMENT	6,000	-	-	-
	TOTAL STATE ASSET FORFEITURE	6,000	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENDITURES	6,000	-	-	-
101 GENERAL FUND - FUND BALANCE					
101 -420-000 -9001	TRANSFER-OUT	356,393	-	-	-
	TOTAL FUND BALANCE	356,393	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENDITURES	356,393	-	-	-
	GRAND TOTAL	638,518	-	-	-
	TOTAL REVENUES	(20,792,984)	-	-	-
	TOTAL EXPENDITURES	21,363,502	-	-	-
	REVENUE (OVER) OR UNDER	570,518	-	-	-