

CITY OF FARMERSVILLE



FISCAL YEAR 2015 – 2016

BUDGET

ADOPTED

JUNE 22, 2015

CITY OF FARMERSVILLE

FISCAL YEAR 2015 – 2016

BUDGET MESSAGE

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: STEVE HUNTLEY, FINANCE DIRECTOR

DATE: JUNE 22, 2015

Introduction and Purpose

City staff is presenting the City of Farmersville budget for the Fiscal Year 2015-2016 (FY 2016) for your review and adoption. Staff presented to Council a mid-year review on January 23rd and a Third Quarter Update on April 13th to keep the Council current but this budget report aims to provide more detail and allow for a clear image of where we are headed.

Once again, staff has put many hours of hard work and research to develop a budget that reflects the best interests of the City and the direction of the City Council and City Manager. As you know, last year's budget was a substantial undertaking to overcome much of the difficulties that the City was plagued with from its past including: becoming current on financial audits, reconciling all bank accounts, learning about and reducing appropriate expenses, and developing proactive habits in evaluating risks going forward instead of just cleaning items up from the past.

Like last year, 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 unfamiliar with accounting practices. This year we will build upon the starting point that was last fiscal year.

The budget for FY 2016 will be the second full year under my leadership as the Finance Director for the City of Farmersville and although there are some daunting tasks coming our way in the near future I am excited once again for the opportunity to seek out what is best for the City through the budget process.

You may notice some format changes to the budget document this year. This was done with intention to tackle the intricacies of the multi-million dollar, multi-year endeavors that the City

is working on in addition to shaking off any remnants of old documents and potential errors they can cause.

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 both 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. Day to day processes are still being refined as we work our way out of the problems in the past but 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 I am confident that making the right choices now will pay off for the City in the long-run. The City Manager has also continued to direct us to build the financial stability as a primary goal. We hope to accomplish this by keeping current in our financial reporting and creating open communication with all City departments.

In addition to these changes, the City has negotiated with Hinderliter, de Llamas & Assoc. (HdL) to help us with forecasting our revenue on a very limited basis. They will provide mid-year review information and fiscal year-end forecasting for us each year to be sure we don't miss anything. The added help is especially timely given the dramatic changes with the unwinding of State-inflicted "triple flip" property tax swap and other more subtle revenue changes this fiscal year.

Building upon the inclusion of department heads into the budget from last year, we gave even more responsibility to the separate departments this year to submit initial budgets and start the conversation regarding changes in their respective fields. It appears to have gone well and will allow us to build upon further cooperation in future years.

Accomplishments & What's New This Year

Now, after completing our first whole year with new finance leadership, things are really coming into focus and we can begin work to improve beyond just meeting the basics. Within the last year, we have completed the last year's audit in a timely fashion, all bank reconciliations were done on time and balanced, we successfully upgraded our accounting software by several versions, incorporated card and web payments for City utility bills, revamped our document and record storage (hundreds of boxes recorded, tracked, and

reorganized), nearly completed our City website, eliminated tens of thousands of dollars in overhead expenses, recouped hundreds of thousands in funding due to our previous poor fiscal standing, and were able to hire a City Clerk to further improve our compliance, to name a few things.

The Administration Department is very proud of the all the work that has been done to solidify the footing of the City. This does not mean that the challenges in the environment are gone but that the City is in a better position to handle them as they present themselves. The City Hall staff is to be commended for their teamwork, diligence, and tenacious work ethic in tackling projects outside our normal comfort zones and with limited manpower and resources.

Our City Clerk position remains part time again this year. This position has been critical to getting the City up to speed with where it needs to be in so many ways. The Clerk has been a huge relief of undue risk to the City and workload burdens to staff who do not specialize, nor have experience, in that field.

It was mentioned last year that the City was entering a unique period filled with the opportunity and challenges associated with the initiation of multiple major construction projects. Almost all of those projects have been delayed in some way from last fiscal year to this upcoming year instead. However, these projects are set to be anywhere from 60% to 100% complete by the end of FY 2016, depending upon the project.

This year, in addition to huge construction projects, also sees the culmination of our employment searches in the hiring of a new City Manager. This is a crucial change for Farmersville as we select our most important staff leadership role and all that it can imply. This new leadership will be key to picking the who, what, how, when, and where of our future progress. The Administration Department is anxious to learn about the course that the City Manager will direct us in coming years.

This budget also includes a new Maintenance Worker I position in the Public Works Department and a new officer in the Police Department. In addition to new staff, the budget plans for the purchasing of several new vehicles via the Council-adopted vehicle purchasing plan for the Police Department and some much needed new trucks for Public Works. We are excited to see immediate impacts to the City with these changes. We are anticipating significantly lowered repair costs with new vehicles along with potential for getting closer to the service level desired by the Council with the new Maintenance Worker I position.

The City Manager has also designated a portion of the budget to voluntarily increase the benefits of our City staff in two ways. First, this budget includes a one-time 2% COLA increase for staff and a 1.2% increase in our existing benefit of matching the FICA taxes paid by employees. These are one time changes but will have lasting and on-going impacts for employees and the City alike. Second, in a policy change, the Police Department sworn officers will be paid out all remaining holiday hours for the year not used, just like the Fire Department. There are many advantages to this method, such as reducing our unfunded liabilities, and giving

officers the holiday pay in the year they earn it even if they can't take the day off. These changes do increase our year to year benefit expenses slightly and a total benefit expenditure increase of \$88,445 this year of which \$47,927 will impact the general fund.

Budgetary Concerns

Although a lot of work was done, and a lot of progress was made last year to catch up, there is always more to be improved upon. I am happy to report the following improvements from the budgetary concerns of last year:

First, although the water utility fund is still budgeted to be at an operating loss this next year, as it was last year, the City has acted in line with my recommendations to take action on utility rate changes and/or metering of residential usage. Since then, real progress has been made toward working on these items by applying for the Water Energy grant to secure funds to install meters in the entire City, and also engaging the City Engineer to conduct a water rate study which is nearly complete at the writing of this report.

Although both actions are good, they were not enacted quickly enough to affect the Water Utility fund budget for this year. I am hopeful that the City will realize a turnaround in this fund sometime in Fiscal Year 2017.

Second, the Solid Waste fund is no longer in an adverse state. In fact, it's functioning normally with a small but healthy fund balance, which is appropriate for the specific savings designated in our waste collection program. It is also operationally neutral, meaning that its expenses are fully paid for and there is no revenue glut or spending deficit. A much improved relationship with our Waste Collection vendor has improved the processes of this fund dramatically and it is anticipated to continue on this path for years to come.

New concerns for the coming year are mainly the following:

First, a large number of projects are coming online nearly simultaneously. While this is exciting news for the City is also represents a severe challenge to the fiscal health of the City. Steady cash flows paired with prudent reserves allow the City to pay all of its bills while waiting for reimbursement from Agencies and funding sources. The City is in a good position currently but multiple projects of this size have the potential to push us to our limits. Fiscal staff has begun work with those reimbursing our projects to secure ways of protecting the City through expedited reimbursement and funding advancements as needed. We are also currently engaged with CoBank to have the option to tap bridge funding to float costs if needed. We will have at minimum \$11,000,000 liquid to pay for all our project expenses this fiscal year. However, this is not a guarantee that this will still work out smoothly. The Administration Department urges the City Manager and City Council to prioritize projects and select precise

timelines for these projects wherever possible to ensure that the City can continue to meet its regular, and mandated, obligations while it sets forth into these historic projects.

Second, is the issue of the Fire Department limited funding timeline. As you know, most of the Fire Department staffing is paid through funding from the SAFER grant. While this is a great accomplishment for the City, it is also a severe challenge, fiscally speaking. Funding for these positions will allow us to cover most of the position-related expenses through the end of the FY 2016 but unless something changes, the general fund will be forced to cover the ongoing expense (over \$200,000 each year). Since we have been building the health of the general fund the last two years, the City could maintain this spending through the required period set forth by the grant agreement (through the Spring of 2017) by utilizing fund balances but it would not be sustainable.

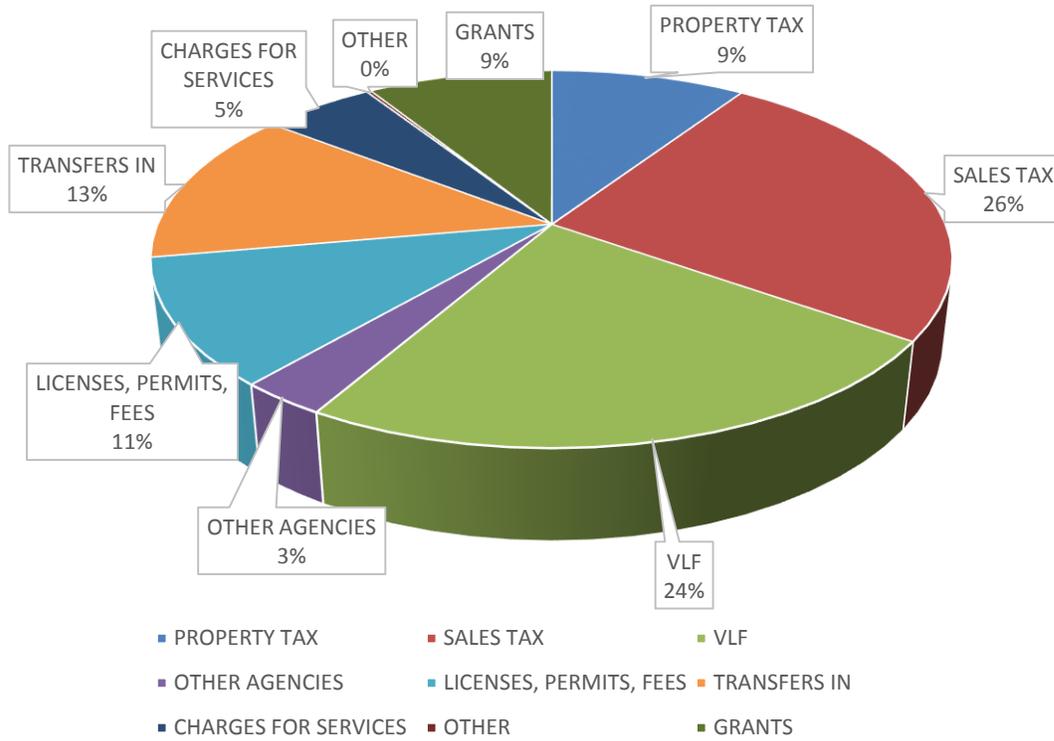
In addition, due to the timing of the major projects descending upon the City at once, this same fund balance potentially used to pay for Fire Department staff, may be required to float project costs instead. I don't anticipate this being an issue largely until we near the 2017 Fiscal Year but Council must be aware as to make decisions now to head off this threat. The difficult decision of choosing what manner of fire service the City should maintain is a question that is realistically on your doorstep. The end of grant funding is imminent so prioritization of desired fire service levels and seeking potential solutions quickly is paramount to the City's success.

The idea of introducing a new funding source such as a Utility User Tax or Property Tax increment to pay for these increased costs seems to be a feasible option. However, the concern is that with the rising sewer rates, and solid waste rates, and now potentially raising the rates of water service as well, residents of Farmersville may not respond well to additional tax proposals. While I believe a new revenue source is the best option to maintain a Fire Department at this current level (via tax, grant, or otherwise), it may also be prudent to ask if this is a service level that the City can realistically maintain. While good fire protection is essential for any community, especially one desiring growth, difficult decisions may need to be made about the best way to provide these services in a way that allows the City to live within its means.

Budget Highlights

The following pages are a quick snapshot of where we are going in the next fiscal year. As mentioned earlier, this is an exceptional year for the City of Farmersville in both opportunity and challenges. As we begin to settle into a normal state of financial prudence, and economic trends are good but volatile, we are faced with dynamic challenges that will continue to demand that the City stay vigilant in our assessment of the future while we maintain fiscal responsibility through measured, conservative progress.

GENERAL FUND: WHERE THE MONEY COMES FROM

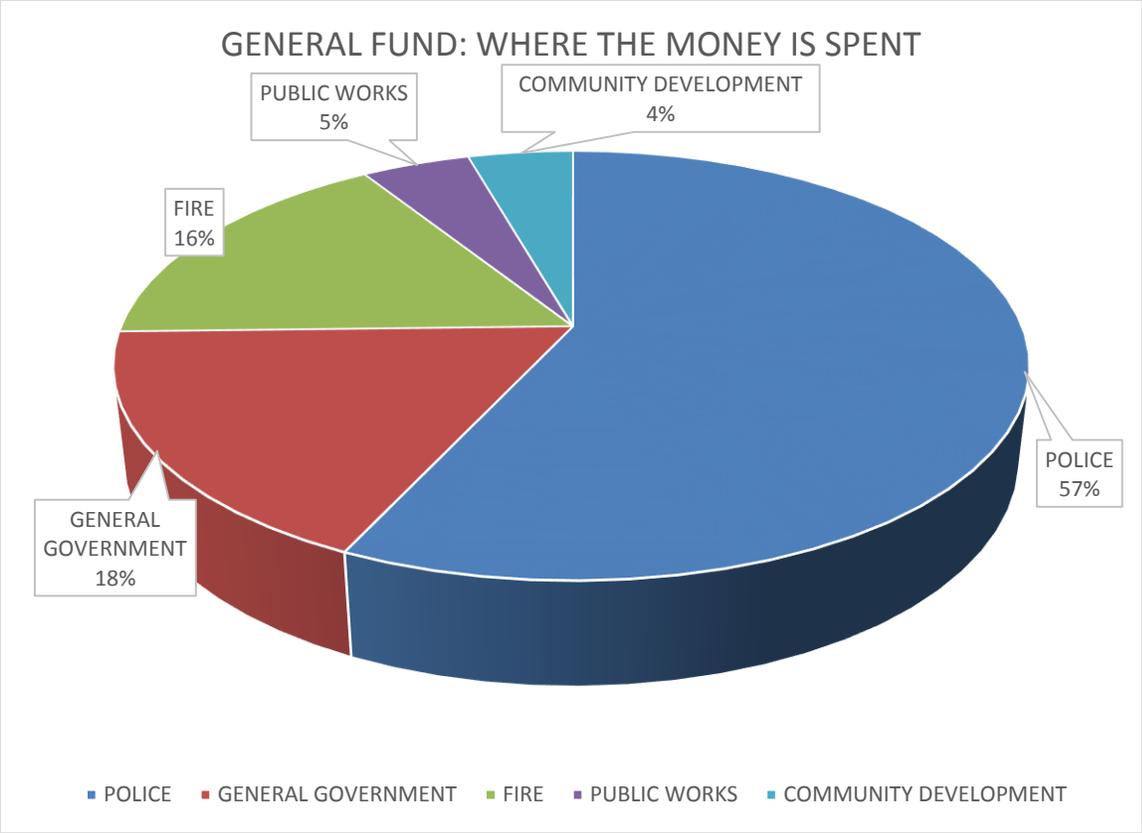


GENERAL FUND: WHERE THE MONEY COMES FROM

REVENUE SOURCES	AMOUNTS	PERCENT
PROPERTY TAX	315,500	9.4%
SALES TAX	856,331	25.4%
VLF	795,398	23.6%
OTHER AGENCIES	101,500	3.0%
LICENSES, PERMITS, FEES	365,279	10.8%
TRANSFERS IN	447,668	13.3%
CHARGES FOR SERVICES	182,004	5.4%
OTHER	7,350	0.2%
GRANTS	300,441	8.9%
TOTAL	3,371,471	100.0%

Revenues are forecasted to rise modestly from last year, but slower than State averages.

Revenue is forecasted to increase next year by \$106,120 or 3.2% for the general fund. All other revenue sources outside the general fund, some with significant changes this next year, are all budgeted to have matching expenses or less expense. The City continues to budget within its means and favor conservative progress over boom and bust cyclical spending.

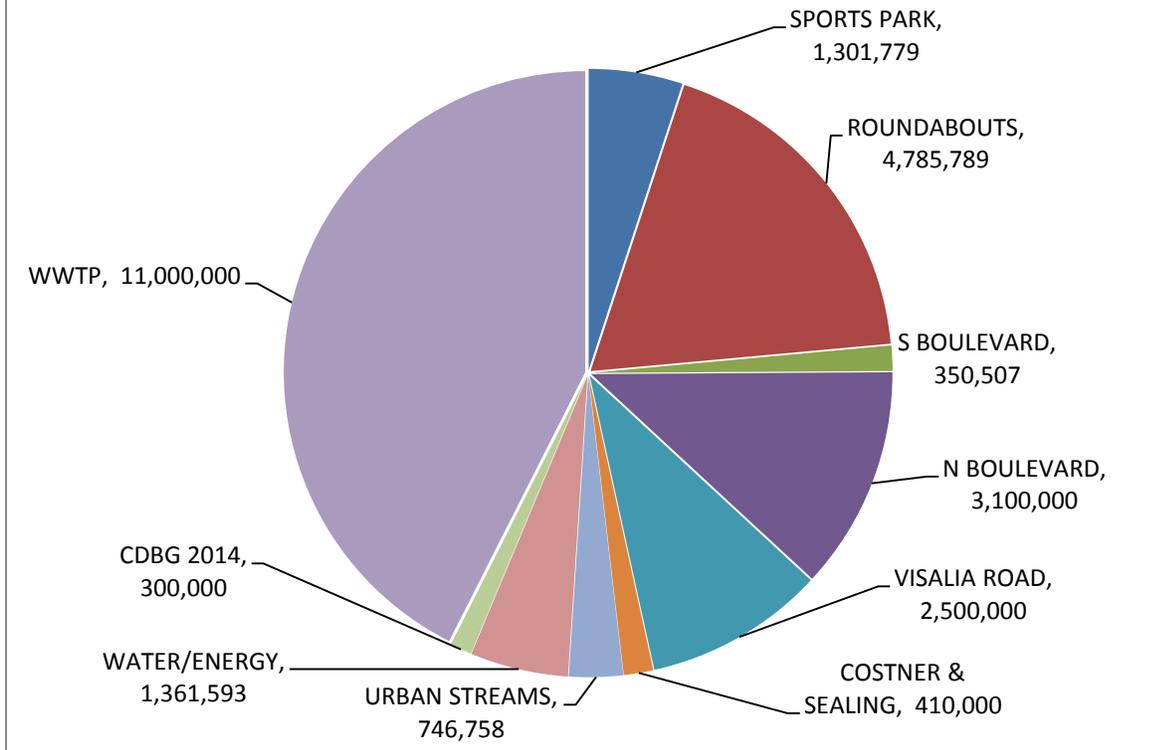


GENERAL FUND: WHERE THE MONEY IS SPENT		
APPROPRIATIONS	AMOUNTS	PERCENT
POLICE	1,893,095	56.9%
GENERAL GOVERNMENT	587,198	17.7%
FIRE	547,395	16.5%
PUBLIC WORKS	150,924	4.5%
COMMUNITY DEVELOPMENT	146,300	4.4%
TOTAL	3,324,912	100.0%

Expenses are rising, especially in Salaries & Benefits.

There are \$3,324,912 budgeted in expenditures and \$3,371,471 in revenues resulting in only \$46,558 planned to go into savings (1.4%) for FY 2016. This will add to the current fund balance of roughly \$1,200,000 at the writing of this report. The rise of Salary and Benefit expenses includes workers compensation insurance (16%), health insurance (7%), and CalPERS costs (15%). Each expense is significant and will need to be watched closely – always evaluating our course of action and available options. While this budget year programs in new Public Works staff, and all the associated costs, we will need to be cautious not to over-extend ourselves.

FARMERSVILLE PROJECT EXPENSE - FY 2016

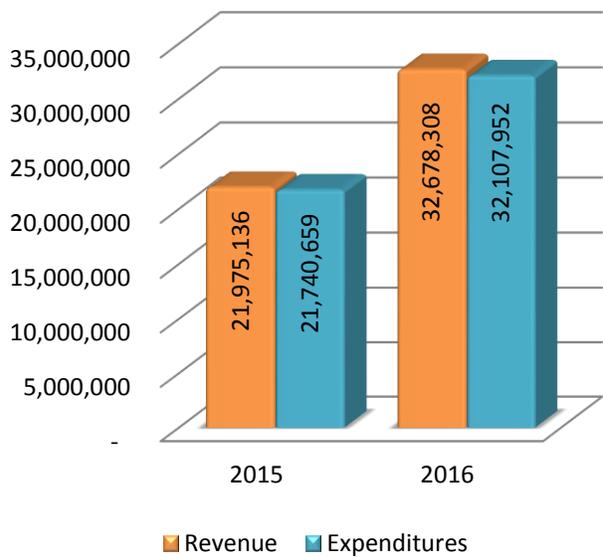


FARMERSVILLE PROJECTS		
PROJECT	AMOUNT	SOURCES
WWTP	11,000,000	2
ROUNDABOUTS	4,785,789	4
N BOULEVARD	3,100,000	1
VISALIA ROAD	2,500,000	1
WATER/ENERGY	1,361,593	1
SPORTS PARK	1,301,779	4
URBAN STREAMS	746,758	1
COSTNER & SEALING	410,000	1
S BOULEVARD	350,507	2
CDBG 2014	300,000	1
TOTAL	25,856,426	18

Eighty-one percent of the FY 2016 budget is dedicated to large projects and grant related expenses.

Of the \$32,105,251 total budget, \$25,856,426 (81%) is due to large projects and grants. All told this represents no less than 13 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 fiscal staff undertaking.

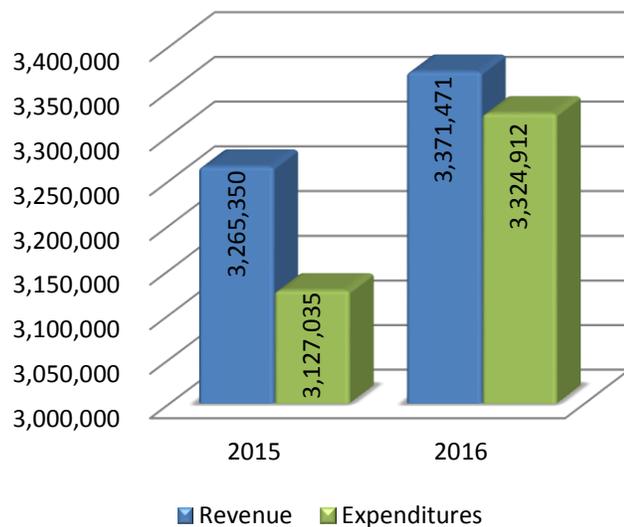
TOTAL BUDGET



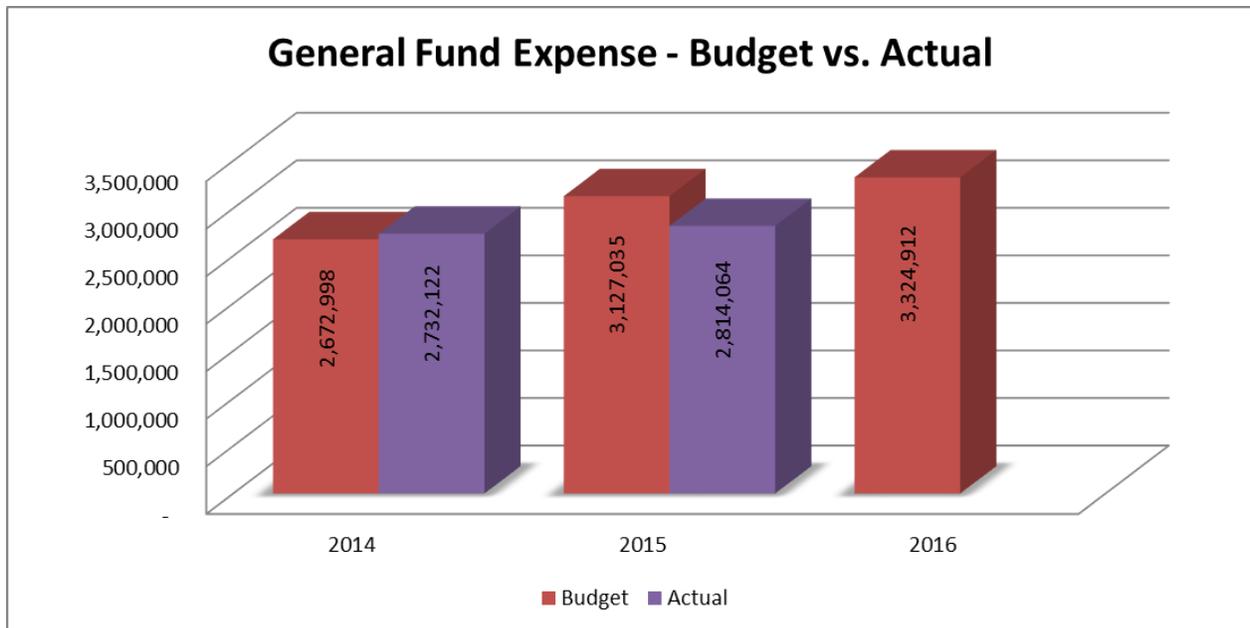
Total budget increase over last year is \$10,703,172 or 48.7% but this is largely carryover of unused project budget due to delays, growing projects costs, and simply more projects being initiated than in prior years.

The general fund budget increase over last year of \$197,877 or 6.3% is due almost entirely to Salary and Benefit and staffing increases. The increase in revenues to cover these expenses is due largely to small increases in on-going revenue streams such as sales tax revenues, rent revenues, franchise and overhead fees from enterprise funds, and transfers in from other funding sources.

GENERAL FUND BUDGET



While it is tempting to look at budget increases in a negative light sometimes, these increases represent the increased efforts of the City to be actively involved in its management of its responsibilities and resources. The bottom line is that, currently, Farmersville is responsibly growing with the growth it is receiving.



The general fund budget increased from FY 2014 to 2015 by 16.9% or \$454,037. The increase proposed from FY 2015 to FY 2016 is 6.3% or \$197,877. Spending for FY 2014 ended up 2% over budget but revenues came in even higher to cover those expenses. This is very close and so far for FY 2015 (current year) the City is about 90% of budget and about 92% (11 months) of the way through the year. This is a really good sign that spending is largely consistent with the budget. There is always room for improvement and the Administration Department will push hard to refine our processes even more in coming years.

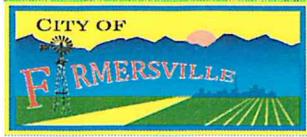
Budget Document

The next section is our new budget document that we plan to make the core of our budgeting, forecasting, amendments, mid-year reviews, and general budget analysis. In the grand scheme of things, the document is not that different from the last one except for the following points which was deemed very valuable by staff:

- **New document, new version, less errors** – as a rule of thumb, people are uncomfortable with change and afraid of making mistakes. The problem that this creates is becoming so comfortable that we are blind to the mistakes that we are making. Creating a new budget document has already revealed some assumptions and errors, that while perhaps not very significant, left out important details that could cost the City in other ways.
- **Works well with our accounting software** – ease of use is important. It was important to create a document that allows for importing data directly from our software and thus cut down on extra work and additional opportunities to make errors.

- **Easy to read** – the layout of this spreadsheet is still easier to read than our other reports but also has much more information than prior budget documents. It also only has information that we use, nothing extra that takes up space.
- **No on-going costs** – there are a multitude of budgeting software programs in existence, some designed just for government entities, but the bottom line with all of them is there is one problem: they all cost money. By using a spreadsheet, we avoid any new software costs, on-going update costs, and the limitation of being unable to share this information in a really useful way with others. All finance departments use spreadsheets, not all departments use specific budgeting software.
- **Consolidated process** – the goal was to consolidate documents and the need to copy data over and over thus creating opportunity to create more errors.
- **Staff created and owned** – Staff created this document. If something goes wrong, or something needs to be changed or added, we are comfortable to quickly make the change. We also are not dependent upon calling a support line and waiting for help. Staff feels a sense of ownership and pride in something that is made in-house and this is reflected in the quality of how it is made and continually improved.

While this is not seemingly important to most people, these reasons will allow City staff to be more responsive and have more fore-thought in regard to our financial situation. It is a tool that will help us do a better job. City Council sees only a small part of this document, and the work that goes into creating it, but hopefully everyone will see the net impact to a smoother running City thanks to improved budgeting and analysis.



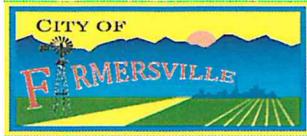
CITY OF FARMERSVILLE
 BUDGET FOR 12 MONTHS ENDING JUNE 30, 2016
 REVISED AS OF 5-31-2015

	FY 2014-2015 ORIGINAL	FY 2014-2015 AMENDED	FY 2014-2015 ACTUAL A/O 5/31/2015	FY 2015-2016 BUDGET
01 GENERAL FUND				
400 GENERAL REVENUES				
01 -400-400 -4001 -	PROPERTY TAX	(230,000)	(289,000)	(289,000)
01 -400-400 -4002 -	SALES TAX	(390,000)	(390,000)	(409,500)
01 -400-400 -4003 -	SALES TAX-PROP 172	(15,000)	(15,000)	(15,750)
01 -400-400 -4004 -	FRANCHISE FEE	(120,000)	(120,000)	(137,000)
01 -400-400 -4005 -	PROPERTY TAX - VLF	(752,371)	(752,371)	(795,398)
01 -400-400 -4006 -	REAL PROP TRANSFER TAX	(8,500)	(8,500)	(8,500)
01 -400-400 -4007 -	PROPERTY TAX - PRIOR	(7,500)	(7,500)	(7,500)
01 -400-400 -4008 -	PROPERTY TAX - SUPPLEMENTAL CR	(4,000)	(4,000)	(4,000)
01 -400-400 -4009 -	PROPERTY TAX - SUPPLEMENTAL PR	(6,500)	(6,500)	(6,500)
01 -400-400 -4010 -	CASH OVER AND SHORT	-	-	157
01 -400-400 -4040 -	INVESTMENT EARNINGS	(3,944)	(3,944)	(33,413)
01 -400-400 -4080 -	MISC INCOME	(2,000)	(2,000)	(43,480)
01 -400-400 -4102 -	ERAF S&U TAX	(120,000)	(120,000)	(138,034)
01 -400-400 -4105 -	SALES TAX - ADD ON	(330,000)	(330,000)	(252,447)
01 -400-400 -4108 -	STP EXCHANGE	-	(70,852)	(70,852)
01 -400-400 -4996 -	GAIN/LOSS ON INVESTMENT	-	-	(24,392)
	TOTAL GENERAL REVENUES	(1,989,815)	(2,119,667)	(2,186,579)
401 CITY COUNCIL				
01 -401-300 -5202 -	OPERATING SUPPLIES	50	50	-
01 -401-300 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	3,000	4,300	4,642
01 -401-300 -5208 -	EMPLOYEE DEVELOPMENT	1,500	4,700	6,240
	TOTAL CITY COUNCIL	4,550	9,050	10,883
404 ADMINISTRATION				
01 -404-400 -4011 -	BUSINESS LICENSE	(25,000)	(25,000)	(26,602)
01 -404-400 -4012 -	RENTAL LICENSE	(21,500)	(21,500)	(21,451)
01 -404-400 -4022 -	GARAGE SALE PERMITS	(3,000)	(3,000)	(2,508)
01 -404-400 -4075 -	RENT	(151,000)	(151,000)	(148,031)
01 -404-400 -5101 -	SALARIES	89,867	89,867	53,891
01 -404-400 -5110 -	FICA	5,572	5,572	3,446
01 -404-400 -5111 -	MEDICARE	1,383	1,383	806
01 -404-400 -5112 -	PERS RETIREMENT	20,898	20,898	9,339
01 -404-400 -5116 -	LTD/LIFE INSURANCE	1,355	1,355	456
01 -404-400 -5117 -	WORKERS COMPENSATION	5,399	506	281
01 -404-400 -5118 -	CLEANING ALLOWANCE	225	225	-
01 -404-400 -5121 -	HEALTH/DENTAL/VISION	16,650	16,650	8,362
01 -404-400 -5122 -	PERS UAL PAYMENT	-	-	-
01 -404-400 -5202 -	OPERATING SUPPLIES	1,000	1,000	281
01 -404-400 -5204 -	REPAIRS & MAINENANCE SERVICES	100	100	-
01 -404-400 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	10,000	10,000	9,665
01 -404-400 -5208 -	EMPLOYEE DEVELOPMENT	10,000	10,000	6,319
01 -404-400 -5211 -	PHONE/INTERNET	1,000	1,000	-
01 -404-400 -5255 -	FUEL	200	-	-
	TOTAL ADMINISTRATION	(36,851)	(41,944)	(76,371)



CITY OF FARMERSVILLE
 BUDGET FOR 12 MONTHS ENDING JUNE 30, 2016
 REVISED AS OF 5-31-2015

		FY 2014-2015 ORIGINAL	FY 2014-2015 AMENDED	FY 2014-2015 ACTUAL A/O 5/31/2015	FY 2015-2016 BUDGET
405 MEMBERSHIP LEGISLATION					
01 -405-300 -5205 -	MEMBERSHIPS LEGISLATIVE	24,000	24,000	19,218	24,000
406 ADMINISTRATIVE OVERHEAD					
01 -406-400 -5201 -	OFFICE SUPPLIES	5,000	5,000	5,206	5,000
01 -406-400 -5202 -	OPERATING SUPPLIES	4,000	4,000	8,494	10,000
01 -406-400 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	250,000	250,000	301,070	200,000
01 -406-400 -5206 -	UTILITIES	36,000	36,000	14,706	25,000
01 -406-400 -5206 -	HSA COUNTY UTI	(13,000)	(13,000)	-	-
01 -406-400 -5207 -	INSURANCE	85,000	85,000	82,629	90,000
01 -406-400 -5211 -	PHONE/INTERNET	9,000	9,000	6,433	3,075
01 -406-400 -5250 -	OVERHEAD	(250,667)	(275,668)	-	(322,668)
01 -406-400 -5255 -	FUEL	-	500	436	500
	TOTAL ADMINISTRATIVE OVERHEAD	125,333	100,832	418,975	10,907
407 RECREATION					
01 -407-200 -5202 -	OPERATING SUPPLIES	-	-	-	-
01 -407-200 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	6,000	3,000	6,000
	TOTAL RECREATION	-	6,000	3,000	6,000
409 CITY PROPERTIES					
01 -409-500 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	447	447	335	447
01 -409-500 -5205 -	CMCTR	-	-	-	75,000
01 -409-500 -5206 -	UTILITIES - TURNING POINT	2,000	400	278	-
01 -409-500 -5206 -	HLTHY	2,500	700	511	700
01 -409-500 -5211 -	PHONE/INTERNET	600	600	448	-
01 -414-800 -9001 -	TRANSFER-IN	-	-	-	(75,000)
	TOTAL FRONT STREET PROPERTY	5,547	2,147	1,573	1,147
411 POLICE					
01 -411-100 -4031 -	VEHICLE CODE FINES	(250)	(250)	-	(250)
01 -411-100 -4032 -	PARKING FINES	(4,000)	(4,000)	(3,280)	(3,000)
01 -411-100 -4034 -	FINES & FORFEITURES	(20,000)	(20,000)	(25,115)	(20,000)
01 -411-100 -4045 -	POLICE GRANTS	-	-	17,660	-
01 -411-100 -4063 -	POLICE SERVICES	(30,000)	(30,000)	(21,839)	(25,000)
01 -411-100 -4068 -	SCHOOL DISTRICT REIMBURSEMENT	(74,404)	(74,404)	(37,202)	(74,404)
01 -411-100 -4070 -	INET REIMBURSEMENT	(60,000)	(92,592)	(27,282)	-
01 -411-100 -4071 -	DUI REIMBURSEMENT	(2,000)	(2,000)	(3,973)	(2,000)
01 -411-100 -4072 -	POST REIMBURSEMENT	(14,000)	(14,000)	(10,319)	(14,000)
01 -411-100 -4080 -	MISC INCOME	(1,000)	(6,000)	(5,695)	(2,800)
01 -411-100 -4081 -ARRA	STATE GRANTS	(72,000)	(72,000)	(38,666)	(45,500)
01 -411-100 -4081 -CTC	STATE GRANTS	-	-	-	(64,320)
01 -411-100 -4081 -AVOID	AVOID GRANT	(2,500)	(2,500)	(676)	(2,500)
01 -411-100 -4081 -PSMG	PSMG POLI-AB 109	(23,000)	(23,000)	(23,052)	(24,000)
01 -411-100 -4081 -14HSP	14HSP EQUIPMENT	-	-	-	(18,000)
01 -411-100 -4111 -	TRAFFIC SCHOOL REIMBURSEMENT	(1,000)	(1,000)	(928)	(1,000)



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 BUDGET FOR 12 MONTHS ENDING JUNE 30, 2016
 REVISED AS OF 5-31-2015

		FY 2014-2015 ORIGINAL	FY 2014-2015 AMENDED	FY 2014-2015 ACTUAL A/O 5/31/2015	FY 2015-2016 BUDGET
01 -411-100 -4113 -	RESTITUTION	-	-	(50)	-
01 -411-100 -5101 -	SALARIES	861,410	861,410	764,329	958,146
01 -411-100 -5103 -	OVERTIME	38,000	60,000	71,501	50,000
01 -411-100 -5104 -	RESERVE OFFICER PAY	2,000	2,000	269	3,500
01 -411-100 -5110 -	FICA	58,367	58,367	51,738	59,405
01 -411-100 -5111 -	MEDICARE	13,650	13,650	12,484	13,893
01 -411-100 -5112 -	PERS RETIREMENT	119,784	119,784	103,694	90,808
01 -411-100 -5116 -	LTD/LIFE INSURANCE	8,290	8,290	7,670	10,531
01 -411-100 -5117 -	WORKERS COMPENSATION	57,628	45,976	47,916	51,833
01 -411-100 -5118 -	UNIFORM ALLOWANCE	11,300	11,300	-	11,300
01 -411-100 -5120 -	SUI	-	-	715	-
01 -411-100 -5121 -	HEALTH/DENTAL/VISION	189,291	189,291	161,128	199,575
01 -411-100 -5122 -	PERS UAL PAYMENT	-	-	-	46,778
01 -411-100 -5201 -	OFFICE SUPPLIES	3,000	4,700	3,383	3,000
01 -411-100 -5202 -	OPERATING SUPPLIES	11,500	11,500	11,766	11,500
01 -411-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	4,500	6,000	3,186	6,000
01 -411-100 -5204 -	REPAIRS & MAINENANCE SERVICES	35,000	35,000	30,667	27,500
01 -411-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	120,000	120,000	110,481	125,000
01 -411-100 -5208 -	EMPLOYEE DEVELOPMENT	20,000	20,000	15,551	18,000
01 -411-100 -5209 -	UNIFORM MAINTENENACE	-	-	260	-
01 -411-100 -5210 -	ADVERTISING	1,000	1,000	930	1,000
01 -411-100 -5211 -	PHONE/INTERNET	23,000	23,000	15,613	11,580
01 -411-100 -5255 -	FUEL	55,000	55,000	37,260	48,000
01 -411-100 -5205 - 14HSP	14HSP EQUIPMENT	-	-	17,100	18,000
	TOTAL POLICE	1,328,567	1,304,522	1,287,221	1,468,575
414 COMMUNITY DEVELOPMENT					
01 -414-800 -4021 -	BUILDING PERMITS	(2,000)	(2,000)	(246)	(1,500)
01 -414-800 -4028 -	CONDITIONAL USE PERMITS	(1,500)	(1,500)	(4,500)	(3,000)
01 -414-800 -4060 -	INSPECTION FEES	-	-	(40)	-
01 -414-800 -4120 -	SIGN PERMIT	(250)	(1,050)	(1,100)	(250)
01 -414-800 -4125 -	ADMINISTRATIVE FEES	(4,000)	(4,000)	(4,874)	(4,000)
01 -414-800 -4710 -	SITE PLAN REVIEW FEE	(600)	(2,600)	(2,600)	(1,500)
01 -414-800 -4711 -	VARIANCE	-	-	(1,550)	-
01 -414-800 -5202 -	OPERATING SUPPLIES	-	-	15	-
01 -414-800 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	60,000	80,000	81,554	135,300
01 -414-800 -5210 -	ADVERTISING	5,000	6,000	4,852	5,000
01 -414-800 -9001 -	TRANSFER-IN	-	-	-	(50,000)
	TOTAL COMMUNITY DEVELOPMENT	56,650	74,850	71,511	80,050
415 CODE ENFORCEMENT					
01 -415-800 -4034 -	FINES & FORFEITURES	-	-	(5,267)	-
01 -415-800 -4121 -	EVENT PERMIT	-	-	(600)	(300)
01 -415-800 -4122 -	TEMPORARY USE PERMIT - BUSINES	-	-	(200)	-
01 -415-800 -5101 -	SALARIES	20,496	20,496	20,735	24,468
01 -415-800 -5110 -	FICA	1,271	1,271	1,277	1,517
01 -415-800 -5111 -	MEDICARE	297	297	299	355



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		FY 2014-2015 ORIGINAL	FY 2014-2015 AMENDED	FY 2014-2015 ACTUAL A/O 5/31/2015	FY 2015-2016 BUDGET
01 -415-800 -5112 -	PERS RETIREMENT	4,837	4,837	3,673	1,546
01 -415-800 -5116 -	LTD/LIFE INSURANCE	177	177	223	269
01 -415-800 -5117 -	WORKERS COMPENSATION	1,371	1,630	1,699	1,978
01 -415-800 -5118 -	UNIFORM ALLOWANCE	350	350	-	350
01 -415-800 -5121 -	HEALTH/DENTAL/VISION	5,217	5,217	2,257	2,825
01 -415-800 -5122 -	PERS UAL PAYMENT	-	-	-	796
01 -415-800 -5202 -	OPERATING SUPPLIES	100	100	-	100
01 -415-800 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	100	100	31	100
01 -415-800 -5211 -	PHONE/INTERNET	2,000	2,000	1,015	240
01 -415-800 -5255 -	FUEL	3,500	3,500	3,537	4,800
	TOTAL CODE ENFORCEMENT	39,717	39,975	28,679	39,044
420 FIRE DEPARTMENT					
01 -420-100 -4053 -	ABANDONED VEH ABATEMENT	(4,000)	(4,000)	(4,113)	(4,000)
01 -420-100 -4065 -	FIRE SERVICES (OUT OF COUNTY)	(30,000)	(30,000)	(50,662)	(25,000)
01 -420-100 -4067 -	REIMB OF COSTS - FIRE FEES	-	-	-	(300)
01 -420-100 -4081 -VFA	VFA GRANT REIMB	(34,000)	(34,000)	-	(5,000)
01 -420-100 -4081 -SHSGP-XXXOES	OES13 REIMB	-	(26,000)	(26,654)	(6,000)
01 -420-100 -4082 -SAFER	SAFER GRANT	(221,119)	(221,119)	(167,831)	(161,621)
01 -420-100 -5101 -	SALARIES	234,822	234,822	222,863	277,332
01 -420-100 -5103 -	OVERTIME	15,000	-	-	15,000
01 -420-100 -5110 -	FICA	14,559	14,559	14,489	17,195
01 -420-100 -5111 -	MEDICARE	3,405	3,405	3,389	4,021
01 -420-100 -5112 -	PERS RETIREMENT	37,766	37,766	35,937	29,035
01 -420-100 -5116 -	LTD/LIFE INSURANCE	1,808	1,808	2,536	3,322
01 -420-100 -5117 -	WORKERS COMPENSATION	15,710	20,736	21,611	25,162
01 -420-100 -5118 -	UNIFORM ALLOWANCE	3,400	3,400	-	3,400
01 -420-100 -5121 -	HEALTH/DENTAL/VISION	66,591	66,591	43,998	50,075
01 -420-100 -5122 -	PERS UAL PAYMENT	-	-	-	14,957
01 -420-100 -5201 -	OFFICE SUPPLIES	500	500	198	500
01 -420-100 -5202 -	OPERATING SUPPLIES	5,000	5,000	5,828	6,800
01 -420-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	2,000	2,000	2,834	2,500
01 -420-100 -5204 -	REPAIRS & MAINENANCE SERVICES	6,000	6,000	5,745	6,000
01 -420-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	70,000	70,000	37,739	55,000
01 -420-100 -5205 -13OES	PROFESSIONAL & CONTRACTUAL SRV	-	24,000	-	-
01 -420-100 -5206 -	UTILITIES	-	1,000	1,006	1,000
01 -420-100 -5208 -	EMPLOYEE DEVELOPMENT	4,000	4,000	2,069	4,000
01 -420-100 -5211 -	PHONE/INTERNET	5,000	5,000	3,505	2,112
01 -420-100 -5255 -	FUEL	12,000	12,000	9,165	12,000
01 -420-100 -5504 -	EQUIPMENT	-	2,000	517	2,000
01 -420-100 -5504 - SHSGP-XXXOES	EQUIPMENT	-	-	24,282	6,000
01 -420-100 -5504 -VFAG	vOL FIRE ASSIS GRANT	34,000	34,000	30,314	10,000
	TOTAL FIRE DEPARTMENT	242,440	233,468	218,765	345,490
425 PARKS, BUILDINGS & GROUNDS					
01 -425-600 -5101 -	SALARIES	42,368	42,368	45,330	49,035
01 -425-600 -5110 -	FICA	2,627	2,627	2,898	3,040
01 -425-600 -5111 -	MEDICARE	614	614	677	711



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01 -425-600 -5112 -	PERS RETIREMENT	9,572	9,572	7,182	3,008
01 -425-600 -5116 -	LTD/LIFE INSURANCE	542	542	609	759
01 -425-600 -5117 -	WORKERS COMPENSATION	2,834	6,112	6,370	7,064
01 -425-600 -5118 -	UNIFORM ALLOWANCE	735	735	-	700
01 -425-600 -5121 -	HEALTH/DENTAL/VISION	16,857	16,857	14,546	16,394
01 -425-600 -5122 -	PERS UAL PAYMENT	-	-	-	1,550
01 -425-600 -5202 -	OPERATING SUPPLIES	1,300	1,300	3,139	1,300
01 -425-600 -5203 -	REPAIR & MAINTENANCE SUPPLIES	8,000	8,000	8,875	9,000
01 -425-600 -5203 -	H2OPK R&M MAINT WATER PARK	150	150	-	1,500
01 -425-600 -5204 -	REPAIRS & MAINENANCE SERVICES	1,500	3,000	1,440	3,000
01 -425-600 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	5,000	15,000	11,269	15,000
01 -425-600 -5205 -	COMMUNITY CENTER MAINT	100	100	-	1,000
01 -425-600 -5206 -	UTILITIES	24,000	24,000	19,730	24,000
01 -425-600 -5211 -	PHONE/INTERNET	3,200	3,200	2,041	1,524
01 -425-600 -5255 -	FUEL	6,500	8,500	6,304	8,500
01 -425-600 -5285 -	SMALL TOOLS	100	100	-	100
	TOTAL PARKS, BUILDINGS & GROUNDS	125,999	142,777	130,411	147,184
426 ANIMAL CONTROL					
01 -426-100 -4066 -	ANIMAL CONTROL FEES	(1,500)	(1,500)	(2,117)	(1,500)
01 -426-100 -5101 -	SALARIES	20,496	20,496	20,735	24,468
01 -426-100 -5110 -	FICA	1,271	1,271	1,277	1,517
01 -426-100 -5111 -	MEDICARE	297	297	299	355
01 -426-100 -5112 -	PERS RETIREMENT	4,837	4,837	3,674	1,546
01 -426-100 -5116 -	LTD/LIFE INSURANCE	177	177	223	269
01 -426-100 -5117 -	WORKERS COMPENSATION	1,371	1,630	1,699	1,978
01 -426-100 -5118 -	UNIFORM ALLOWANCE	350	350	-	350
01 -426-100 -5121 -	HEALTH/DENTAL/VISION	5,217	5,217	2,707	2,825
01 -426-100 -5122 -	PERS UAL PAYMENT	-	-	-	796
01 -426-100 -5202 -	OPERATING SUPPLIES	-	1,000	540	1,000
01 -426-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	1,000	1,000	425	1,000
01 -426-100 -5204 -	REPAIRS & MAINENANCE SERVICES	500	500	1,196	1,000
01 -426-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	25,000	46,000	43,981	46,000
01 -426-100 -5211 -	PHONE/INTERNET	900	900	466	540
01 -426-100 -5255 -	FUEL ANIMAL CONTROL	3,500	3,500	3,107	4,800
	TOTAL ANIMAL CONTROL	63,417	85,675	78,209	86,944
	TOTAL GENERAL FUND	(10,446)	(138,315)	188,537	(46,558)
	TOTAL REVENUES	(3,044,105)	(3,265,350)	(2,625,527)	(3,371,470)
	TOTAL EXPENSES	3,033,659	3,127,035	2,814,064	3,324,912
02 WATER UTILITY					
02 -425-00 -5101 -	SALARIES	150,455	150,455	120,104	203,819
02 -425-600 -5103 -	OVERTIME	-	-	2,281	14,500
02 -425-00 -5110 -	FICA	9,328	9,328	7,834	12,603
02 -425-00 -5111 -	MEDICARE	2,142	2,142	1,832	2,947
02 -425-00 -5112 -	PERS RETIREMENT	32,397	32,397	20,087	12,512



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02 -425-00 -5116 -	LTD/LIFE INSURANCE	1,966	1,966	1,440	2,457
02 -425-00 -5117 -	WORKERS COMPENSATION	10,094	6,479	6,559	10,252
02 -425-00 -5118 -	UNIFORM ALLOWANCE	1,038	1,038	-	1,295
02 -425-00 -5121 -	HEALTH/DENTAL/VISION	40,176	40,176	32,363	48,216
02 -425-00 -5122 -	PERS UAL PAYMENT	-	-	-	6,445
02 -425-00 -5201 -	OFFICE SUPPLIES	100	100	-	100
02 -425-00 -5202 -	OPERATING SUPPLIES	14,000	14,000	6,024	19,000
02 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	8,000	8,000	4,548	8,000
02 -425-00 -5204 -	REPAIRS & MAINENANCE SERVICES	100	100	365	-
02 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	84,600	84,600	535,538	79,000
02 -425-00 -5206 -	UTILITIES	80,000	80,000	71,846	80,000
02 -425-00 -5208 -	EMPLOYEE DEVELOPMENT	4,500	4,500	586	4,000
02 -425-00 -5211 -	PHONE/INTERNET	550	550	522	550
02 -425-00 -5250 -	OVERHEAD	125,334	125,334	-	125,334
02 -425-00 -5255 -	FUEL	6,000	6,000	5,005	6,000
02 -425-600 -5285 -	SMALL TOOLS	-	-	-	100
02 -425-00 -5404 -	FRANCHISE PAYMENT	10,750	10,750	-	10,750
02 -425-00 -5504 -	EQUIPMENT	-	-	(3,349)	5,000
02 -425-000 -4014 -	WATER USER FEES	(541,500)	(541,500)	(506,902)	(557,148)
02 -425-000 -4015 -	RECONNECTION FEES	(8,500)	(8,500)	(9,225)	(8,500)
02 -425-000 -4040 -	INVESTMENT EARNINGS	(5,175)	(5,175)	-	(5,376)
02 -425-000 -4058 -	RETURNED CHECK FEE	(250)	(250)	(375)	(250)
02 -425-000 -4080 -	MISC INCOME	-	-	(348,382)	-
	TOTAL WATER UTILITY	26,105	22,490	(51,300)	81,605
	TOTAL REVENUES	(555,425)	(555,425)	(864,884)	(571,274)
	TOTAL EXPENSES	581,530	577,915	813,583	652,879
03 WATER DEVELOPMENT					
01 -411-100 -5514	VEHICLES	1,000	1,000	-	-
03 -425-000 -4016 -	WATER DEVELOPMENT FEES	(10,000)	(10,000)	(4,440)	(5,000)
03 -425-000 -4040 -	INVESTMENT EARNINGS	(2,294)	(2,294)	-	(2,561)
	TOTAL WATER DEVELOPMENT	(11,294)	(11,294)	(4,440)	(7,561)
	TOTAL REVENUES	(12,294)	(12,294)	(4,440)	(7,561)
	TOTAL EXPENSES	1,000	1,000	-	-
04 SEWER UTILITY					
04 -425-00 -5101 -	SALARIES	184,388	184,388	155,520	247,949
04 -425-600 -5103 -	OVERTIME	-	-	2,281	14,500
04 -425-00 -5110 -	FICA	11,432	11,432	10,098	15,339
04 -425-00 -5111 -	MEDICARE	2,634	2,634	2,362	3,587
04 -425-00 -5112 -	PERS RETIREMENT	40,435	40,435	26,067	15,208
04 -425-00 -5116 -	LTD/LIFE INSURANCE	2,520	2,520	2,158	3,431
04 -425-00 -5117 -	WORKERS COMPENSATION	12,364	9,971	10,199	14,843
04 -425-00 -5118 -	UNIFORM ALLOWANCE	1,458	1,458	-	1,750
04 -425-00 -5121 -	HEALTH/DENTAL/VISION	48,608	48,608	39,314	57,402
04 -425-00 -5122 -	PERS UAL PAYMENT	-	-	-	7,834



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04 -425-00 -5202 -	OPERATING SUPPLIES	5,000	5,000	4,757	5,000
04 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	11,000	11,000	4,584	11,000
04 -425-00 -5204 -	REPAIRS & MAINTENANCE SERVICES	50,000	50,000	5,674	30,000
04 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	80,000	50,000	20,734	40,000
04 -425-00 -5205 -SD	STORM DRAIN PROF & CONT SRV	20,000	50,000	13,513	25,000
04 -425-00 -5205 -WWTP	WASTE WATER PLANT CAPITAL COST	1,450,000	1,450,000	843,422	-
04 -425-00 -5205 -WWTP	WWTP CONSTRUCTION	4,000,000	4,000,000	-	11,000,000
04 -425-00 -5206 -	UTILITIES	65,000	65,000	68,114	78,000
04 -425-00 -5208 -	EMPLOYEE DEVELOPMENT	300	300	641	650
04 -425-00 -5211 -	PHONE/INTERNET	1,100	1,100	1,230	780
04 -425-00 -5250 -	OVERHEAD	125,334	125,334	-	125,334
04 -425-00 -5255 -	FUEL	9,000	7,000	2,511	4,500
04 -425-00 -5404 -	FRANCHISE PAYMENT	12,500	12,500	-	12,500
04 -425-00 -5504 -	EQUIPMENT	22,000	22,000	-	-
04 -425-00 -5558 -	INTEREST EXPENSE	-	-	8,304	24,000
04 -425-000 -4017 -	SEWER USER FEES	(1,260,000)	(1,260,000)	(1,164,680)	(1,504,536)
04 -425-000 -4040 -	INVESTMENT EARNINGS	(4,792)	(4,792)	-	(5,211)
04 -425-000 -4080 -	CONST. FINANCING	(5,050,000)	(5,050,000)	-	(11,000,000)
	TOTAL SEWER UTILITY	(159,721)	(164,112)	56,804	(771,140)
	TOTAL REVENUES	(6,314,792)	(6,314,792)	(1,164,680)	(12,509,747)
	TOTAL EXPENSES	6,155,071	6,150,680	1,221,484	11,738,607
05 SEWER DEVELOPMENT					
05 -425-000 -4018 -	WASTEWATER DEVELOPMENT FEES	(20,000)	(20,000)	(5,511)	(10,000)
05 -425-000 -4118 -	DEV FEES - SEWER COLLECTION	(20,000)	(20,000)	(3,396)	(10,000)
05 -425-000 -4040 -	INVESTMENT EARNINGS	(3,411)	(3,411)	-	(3,816)
05 -425-00 -5504 -	EQUIPMENT	-	-	-	22,000
05 -411-100 -5514	VEHICLES	-	-	-	50,000
	TOTAL SEWER DEVELOPMENT	(43,411)	(43,411)	(8,907)	48,184
	TOTAL REVENUES	(43,411)	(43,411)	(8,907)	(23,816)
	TOTAL EXPENSE				72,000
06 REFUSE					
06 -425-00 -5101 -	SALARIES	42,200	42,200	30,981	58,632
06 -425-00 -5110 -	FICA	2,616	2,616	1,981	3,615
06 -425-00 -5111 -	MEDICARE	612	612	463	3,587
06 -425-00 -5112 -	PERS RETIREMENT	9,451	9,451	5,483	3,610
06 -425-00 -5116 -	LTD/LIFE INSURANCE	584	584	421	742
06 -425-00 -5117 -	WORKERS COMPENSATION	2,761	1,075	1,051	1,305
06 -425-00 -5118 -	UNIFORM ALLOWANCE	205	205	-	230
06 -425-00 -5121 -	HEALTH/DENTAL/VISION	9,574	9,574	7,238	11,817
06 -425-00 -5122 -	PERS UAL PAYMENT	-	-	-	1,860
06 -425-00 -5202 -	OPERATING SUPPLIES	2,500	2,500	88	500
06 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	405,000	405,000	292,665	520,800
06 -425-00 -5211 -	PHONE/INTERNET	350	350	522	550
06 -425-00 -5250 -	OVERHEAD	-	25,000	-	47,000
06 -425-00 -5255 -	FUEL	-	-	111	-



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06 -425-00 -5404 -	FRANCHISE PAYMENT	-	34,000	-	34,000
06 -425-000 -4004 -	FRANCHISE FEE	-	(34,000)	(24,814)	(34,000)
06 -425-000 -4019 -	REFUSE FEES	(525,000)	(525,000)	(534,583)	(605,403)
06 -425-000 -4040 -	INVESTMENT EARNINGS	(71)	(71)	-	(477)
06 -425-000 -4092 -	ADMINISTRATIVE FEE	-	(48,000)	(34,740)	(47,000)
06 -425-000 -4093 -	ALLEY RECONSTRUCTION REPAIR	-	(27,000)	(19,851)	(27,000)
06 -425-000 -4094 -	STREET SWEEPING FEE	-	(34,000)	(24,814)	(34,000)
	TOTAL REFUSE	(49,216)	(134,904)	(297,797)	(59,632)
	TOTAL REVENUES	(525,071)	(668,071)	(638,802)	(747,880)
	TOTAL EXPENSES	475,855	533,167	341,004	688,248
11 DRUG ENFORCEMENT					
11 -411-000 -4040 -	INVESTMENT EARNINGS	(150)	(150)	-	(165)
11 -411-000 -4067 -	REVENUES	(1,000)	(1,000)	-	-
11 -411-00 -5205 -	NARCOTICS EXPENSE	-	-	1,000	1,000
11 -411-00 -5504 -	EQUIPMENT	1,000	1,000	-	-
	TOTAL DRUG ENFORCEMENT	(150)	(150)	1,000	835
	TOTAL REVENUES	(1,150)	(1,150)	-	(165)
	TOTAL EXPENSES	1,000	1,000	1,000	1,000
12 FEDERAL AND STATE GRANTS					
12 -400-000 -4040	INVESTMENT EARNINGS	(650)	(650)	-	(267)
12 -400-000 -4081 -CDBG	2014 CDBG - 9900	-	-	-	(300,000)
12 -400-000 -4081 -11SCG	ST GR-2011 SUSTAINABLE COMM	-	-	(33,662)	-
12 -400-000 -4081 -8691	2012 CALHOME 8691	(449,294)	(449,294)	(750,804)	-
12 -400-000 -4081 - URBAN STREAMS	URBAN STREAMS RESTORATION	-	-	-	(746,758)
12 -400-000 -4081 - WATER-ENERGY	WATER-ENERGY	-	-	-	(1,361,593)
12 -400-000 -4082 -11PTE	11PTA-ECON PORTION	-	-	(4,012)	-
12 -400-000 -4082 -11PTG	11PTA-GEN PORT-CAM CRK	-	-	(47,831)	-
12 -400-000 -5205 -8691	2012 CALHOME 8691	449,294	449,294	435,318	-
12 -400-000 -5205 -14CDBG	2014 CDBG - 9900	-	-	-	300,000
12 -400-000 -5205 - URBAN STREAMS	URBAN STREAMS RESTORATION	-	-	-	746,758
12 -400-00 -5205 - WATER-ENERGY	WATER-ENERGY	-	-	-	1,361,593
	TOTAL FEDERAL AND STATE GRANTS	(650)	(650)	(400,991)	(267)
	TOTAL REVENUES	(449,944)	(449,944)	(836,308)	(2,408,618)
	TOTAL EXPENSES	449,294	449,294	435,318	2,408,351
14 POLICE SLESF					
14 -411-00 -5101 -SLESF	SALARIES	48,243	48,243	49,939	54,846
14 -411-00 -5110 -SLESF	FICA	2,991	2,991	3,013	3,400
14 -411-00 -5111 -SLESF	MEDICARE	700	700	681	795
14 -411-00 -5112 -SLESF	PERS RETIREMENT	4,365	4,365	-	4,684
14 -411-00 -5116 -SLESF	LTD/LIFE INSURANCE	491	491	480	588
14 -411-00 -5117 -SLESF	WORKERS COMPENSATION	3,227	3,260	3,397	3,956
14 -411-00 -5118 -SLESF	UNIFORM ALLOWANCE	800	800	-	800



CITY OF FARMERSVILLE
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		FY 2014-2015 ORIGINAL	FY 2014-2015 AMENDED	FY 2014-2015 ACTUAL A/O 5/31/2015	FY 2015-2016 BUDGET
14 -411-00 -5121 -SLESF	HEALTH/DENTAL/VISION	10,434	10,434	15,522	17,419
14 -411-00 -5122 -SLESF	PERS UAL PAYMENT	-	-	-	2,413
14 -411-00 -5205 -SLESF	PROFESSIONAL & CONTRACTUAL SRV	-	-	718	-
14 -411-00 -5514 -SLESF	VEHICLES	11,000	11,000	-	126,000
14 -411-000 -4040 -SLESF	INVESTMENT EARNINGS	(831)	(831)	-	(960)
14 -411-000 -4045 -SLESF	POLICE GRANTS	(100,000)	(100,000)	(120,199)	(100,000)
	TOTAL POLICE SLESF	(18,580)	(18,547)	(46,448)	113,941
	TOTAL REVENUES	(100,831)	(100,831)	(120,199)	(100,960)
	TOTAL EXPENSES	82,251	82,284	73,751	214,901
20 STP					
20 -425-00 -5202 -	OPERATING SUPPLIES	-	-	-	-
20 -425-000 -4040 -	INVESTMENT EARNINGS	(4,548)	(4,548)	-	(5,047)
	TOTAL STP	(4,548)	(4,548)	-	(5,047)
	TOTAL REVENUES	(4,548)	(4,548)	-	(5,047)
	TOTAL EXPENSES	-	-	-	-
21 GAS TAX					
21 -425-00 -5101 -	SALARIES	86,878	86,878	91,564	114,238
21 -425-00 -5110 -	FICA	23,889	23,889	5,865	7,083
21 -425-00 -5111 -	MEDICARE	1,260	1,260	1,372	1,656
21 -425-00 -5112 -	PERS RETIREMENT	19,402	19,402	14,319	6,969
21 -425-00 -5116 -	LTD/LIFE INSURANCE	1,225	1,225	1,450	1,996
21 -425-00 -5117 -	WORKERS COMPENSATION	5,812	10,769	11,224	14,834
21 -425-00 -5118 -	UNIFORM ALLOWANCE	1,295	1,295	-	1,470
21 -425-00 -5121 -	HEALTH/DENTAL/VISION	27,063	27,063	23,346	32,084
21 -425-00 -5122 -	PERS UAL PAYMENT	-	-	-	3,590
21 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	1,000	1,000	-	1,000
21 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	15,000	15,000	7,520	15,000
21 -425-00 -5206 -	UTILITIES	42,000	42,000	36,264	42,000
21 -425-000 -4035 -	HUT 2103	(116,664)	(116,664)	(81,546)	(49,694)
21 -425-000 -4036 -	STATE GAS TAX 2105	(53,614)	(53,614)	(48,051)	(62,680)
21 -425-000 -4037 -	STATE GAS TAX 2106	(46,524)	(46,524)	(31,066)	(37,115)
21 -425-000 -4038 -	STATE GAS TAX 2107	(65,877)	(65,877)	(60,074)	(85,695)
21 -425-000 -4039 -	STATE GAS TAX 2107.5	(3,000)	(3,000)	(3,000)	(3,000)
21 -425-000 -4040 -	INVESTMENT EARNINGS	(1,802)	(1,802)	-	(2,285)
	TOTAL GAS TAX	(62,657)	(57,700)	(30,816)	1,450
	TOTAL REVENUES	(287,481)	(287,481)	(223,737)	(240,469)
	TOTAL EXPENSES	224,824	229,781	192,922	241,920
22 TDA					
22 -425-00 -5202 -	OPERATING SUPPLIES	10,000	10,000	2,305	10,000
22 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	10,000	10,000	4,325	10,000
22 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	527,000	527,000	8,083	410,000
22 -425-00 -5205 -CITRU	CITRUS STREET OVERLAY	-	-	296,667	-



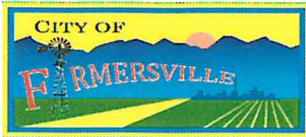
CITY OF FARMERSVILLE
 BUDGET FOR 12 MONTHS ENDING JUNE 30, 2016
 REVISED AS OF 5-31-2015

	FY 2014-2015 ORIGINAL	FY 2014-2015 AMENDED	FY 2014-2015 ACTUAL A/O 5/31/2015	FY 2015-2016 BUDGET	
22 -425-00 -5266 -	SIGNAGE	10,000	10,000	3,070	10,000
22 -425-000 -4040 -	INVESTMENT EARNINGS	(1,060)	(1,060)	-	(3,217)
22 -425-000 -4041 -	LTF STREETS	(599,000)	(633,460)	(633,460)	(275,000)
	TOTAL TDA	(43,060)	(77,520)	(319,010)	161,783
	TOTAL REVENUES	(600,060)	(634,520)	(633,460)	(278,217)
	TOTAL EXPENSES	557,000	557,000	314,450	440,000
23 STORM DRAIN					
23 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	1,000	1,000	1,215	21,000
23 -425-00 -5503 -	CAPITAL IMPROVEMENTS	-	-	83,481	-
23 -425-000 -4040 -	INVESTMENT EARNINGS	(805)	(805)	-	(799)
23 -425-000 -4044 -	STORM DRAIN DEV FEES	(5,000)	(5,000)	(910)	(1,000)
	TOTAL STORM DRAIN	(4,805)	(4,805)	83,786	19,201
	TOTAL REVENUES	(5,805)	(5,805)	(910)	(1,799)
	TOTAL EXPENSES	1,000	1,000	84,696	21,000
26 MEASURE R					
26 -425-000 -4040 -	INVESTMENT EARNINGS	(4,035)	(4,035)	-	(3,881)
26 -425-000 -4080 -	MEASURE R REVENUE	(9,100,000)	(9,228,100)	(735,715)	(6,139,754)
26 -425-000 -4080 - CMAQ1	CMAQ REVENUE	-	-	-	(2,402,000)
26 -425-000 -4080 - CMAQ3	CMAQ REVENUE	-	-	-	(1,465,916)
26 -425-000 -4080 - HSIP1	HSIP REVENUE	-	-	-	(608,100)
26 -425-000 -4080 - ATP4	ATP REVENUE	-	-	-	(295,526)
26 -425-900 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	128,100	20,291	25,000
26 -425-900 -5205 -TCAG1	ROUNDABOUT DESIGN TCAG REIMB	1,250,000	1,250,000	136,239	309,773
26 -425-900 -5205 -CMAQ1	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	2,402,000
26 -425-900 -5205 -HSIP1	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	608,100
26 -425-900 -5205 -TCAG3	PROFESSIONAL & CONTRACTUAL SRV	2,250,000	2,250,000	67,480	-
26 -425-900 -5205 -CMAQ3	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	1,465,916
26 -425-900 -5205 -TCAG4	PROFESSIONAL & CONTRACTUAL SRV	-	-	13,623	54,981
26 -425-900 -5205 -ATP4	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	295,526
26 -425-900 -5205 -ENTRY	PROFESSIONAL & CONTRACTUAL SRV	3,100,000	3,100,000	678	3,100,000
26 -425-900 -5516 - RVISR	CIP-VISALIA ROAD IMPR MSR R FU	2,500,000	2,500,000	60,264	2,500,000
	TOTAL MEASURE R	(4,035)	(4,035)	(437,141)	(153,881)
	TOTAL REVENUES	(9,104,035)	(9,232,135)	(735,715)	(10,915,177)
	TOTAL EXPENSES	9,100,000	9,228,100	298,574	10,761,296
30 PARK DEVELOPMENT					
33 -425-000 -4040 -	INVESTMENT EARNINGS	(40)	(40)	-	(45)
	TOTAL PARK DEVELOPMENT	(40)	(40)	-	(45)
	TOTAL REVENUES	(40)	(40)	-	(45)
	TOTAL EXPENSES	-	-	-	-



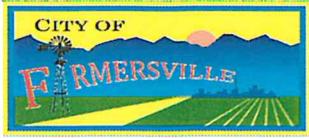
CITY OF FARMERSVILLE
 BUDGET FOR 12 MONTHS ENDING JUNE 30, 2016
 REVISED AS OF 5-31-2015

	FY 2014-2015 ORIGINAL	FY 2014-2015 AMENDED	FY 2014-2015 ACTUAL A/O 5/31/2015	FY 2015-2016 BUDGET
31 PARK IMPROVEMENTS				
31 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	56,497	4,177	56,497
31 -425-00 -5205 -URBAN	PROFESSIONAL & CONTRACTUAL SRV	493,503	493,503	541,679
31 -425-00 -5205 -CONSV	PROFESSIONAL & CONTRACTUAL SRV	300,000	300,000	300,000
31 -425-00 -5205 -9246	PROFESSIONAL & CONTRACTUAL SRV	-	-	170,100
31 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	290,000
31 -425-000 -4040 -	INVESTMENT EARNINGS	(57)	(57)	-
31 -425-000 -4080 -URBAN	MISC INCOME	(493,503)	(493,503)	(541,679)
31 -425-000 -4081 -	LAND & WATER CONSERVATION	(300,000)	(300,000)	(300,000)
31 -425-000 -4081 - 9246	13-HRPP-9246 CDBG	-	-	(170,100)
31 -425-000 -4081 -	URBAN FORESTRY GRANT	-	-	(290,000)
	TOTAL PARK IMPROVEMENTS	56,440	44,514	56,497
	TOTAL REVENUES	(793,560)	(793,560)	(1,301,779)
	TOTAL EXPENSES	850,000	850,000	1,358,276
35 MAINTENANCE DISTRICTS				
35 -425-00 -5101 -	SALARIES	14,949	15,852	20,131
35 -425-00 -5110 -	FICA	927	1,016	1,248
35 -425-00 -5111 -	MEDICARE	217	238	292
35 -425-00 -5112 -	PERS RETIREMENT	3,187	2,312	1,229
35 -425-00 -5116 -	LTD/LIFE INSURANCE	214	236	330
35 -425-00 -5117 -	WORKERS COMPENSATION	1,000	2,123	2,826
35 -425-00 -5118 -	UNIFORM	245	-	280
35 -425-00 -5121 -	HEALTH/DENTAL/VISION	5,515	4,722	6,494
35 -425-00 -5122 -	PERS UAL PAYMENT	-	-	633
35 -425-00 -5202 -	OPERATING SUPPLIES	-	100	100
35 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	3,000	1,595	3,000
35 -425-00 -5204 -	REPAIRS & MAINENANCE SERVICES	500	122	500
35 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	3,000	1,274	3,000
35 -425-00 -5206 -	UTILITIES	15,500	13,039	15,500
35 -425-00 -5255 -	FUEL	2,500	1,220	2,500
35 -425-00 -5285 -	SMALL TOOLS	3,420	2,546	1,500
35 -425-000 -4025 -	PROPERTY ASSESSMENTS	(60,000)	(58,157)	(60,000)
35 -425-000 -4040 -	INVESTMENT EARNINGS	(556)	-	(570)
	TOTAL MAINTENANCE DISTRICTS	(6,383)	(11,582)	(1,008)
	TOTAL REVENUES	(60,556)	(58,157)	(60,570)
	TOTAL EXPENSES	54,173	46,575	59,562
39 CHURCH MUSEUM				
39 -425-000 -4040 -	INVESTMENT EARNINGS	(33)	-	(37)
39 -425-000 -4075 -	RENT	(250)	-	-
	TOTAL CHURCH MUSEUM	(283)	-	(37)
	TOTAL REVENUES	(283)	-	(37)
	TOTAL EXPENSES	-	-	-



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	FY 2014-2015 ORIGINAL	FY 2014-2015 AMENDED	FY 2014-2015 ACTUAL A/O 5/31/2015	FY 2015-2016 BUDGET
40 CDBG PROGRAM INCOME				
40 -404-000 -4040 -	INVESTMENT EARNINGS	(547)	-	(718)
40 -404-000 -4046 -	LOAN PAYMENTS	-	(32,748)	-
40 -404-000 -4081 -	STATE GRANTS	-	(467)	(900)
40 -404-000 -4081 -1983	STATE GRANTS	(1,000)	(455)	(42,000)
40 -404-000 -4081 -1984	STATE GRANTS	(1,000)	-	(42,000)
40 -404-000 -4081 -1988	STATE GRANTS	-	(16,256)	(42,000)
40 -404-000 -4081 -1992	STATE GRANTS	(1,000)	-	-
40 -404-000 -4081 -1996	STATE GRANTS	(1,000)	-	-
40 -404-000 -4081 -1999	STATE GRANTS	-	(3,500)	-
40 -404-000 -4081 -2003	GRANT PI	-	(17,030)	-
40 -404-000 -4081 -2004	STATE GRANTS	-	(75,061)	-
40 -404-000 -9000	TRANSFER-OUT	-	-	125,000
	TOTAL CDBG PROGRAM INCOME	(4,547)	(145,516)	(2,618)
	TOTAL REVENUES	(4,547)	(145,516)	(127,618)
	TOTAL EXPENDITURES	-	-	125,000
41 HOME PROGRAM INCOME				
41 -404-000 -4082 -0652	0652 FEDERAL	(1,000)	-	-
	TOTAL HOME PROGRAM INCOME	(1,000)	-	-
	TOTAL REVENUES	(1,000)	-	-
42 CALHOME PROGRAM INCOME				
42 -404-000 -4040 -	INVESTMENT EARNINGS	(99)	-	(120)
42 -404-000 -4081 -	STATE GRANTS	-	(3,756)	-
42 -404-000 -4081 - 08CH	STATE GRANTS	(1,000)	-	-
	TOTAL CALHOME PROGRAM INCOME	(1,099)	(3,756)	(120)
	TOTAL REVENUES	(1,099)	(3,756)	(120)
50 CHILD CARE				
50 -404-000 -4040 -	INVESTMENT EARNINGS	(1,726)	-	-
50 -404-000 -4080 -	MISC INC	(42,000)	(24,000)	-
	TOTAL CHILD CARE	(43,726)	(24,000)	-
	TOTAL REVENUES	(43,726)	(24,000)	-
71 FIRE DEVELOPER FEES				
71 -420-000 -5205 -	PROFESSIONAL & CONTRACTUAL	-	-	-
71 -420-000 -5504 -	EQUIPMENT	144,000	144,000	78,907
71 -420-100 -4112 -	PUBLIC SAFETY DEVELOPER FEES	(10,000)	(5,000)	(1,966)
71 -420-100 -4040 -	INVESTMENT EARNINGS	(898)	(898)	(444)
	TOTAL FIRE DEVELOPER FEES	133,102	138,102	(2,944)
	TOTAL REVENUES	(10,898)	(5,898)	(1,966)



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TOTAL EXPENSES	144,000	144,000	78,907	-
81 POLICE DEVELOPER FEES				
81 -411-000 -5205 - PROFESSIONAL & CONTRACTUAL SRV	-	-	21,002	-
81 -411-100 -4040 - INVESTMENT EARNINGS	(457)	(457)	-	(476)
81 -411-100 -4112 - PUBLIC SAFETY DEVELOPER FEES	(10,000)	(10,000)	(1,219)	(2,500)
TOTAL POLICE DEVELOPER FEES	(10,457)	(10,457)	19,783	(2,976)
TOTAL REVENUES	(10,457)	(10,457)	(1,219)	(2,976)
TOTAL EXPENDITURES	-	-	21,002	-
82 STATE ASSET FORFEITURE				
82 -411-100 -4040 - INVESTMENT EARNINGS	(18)	(18)	-	(20)
TOTAL STATE ASSET FORFEITURE	(18)	(18)	-	(20)
TOTAL REVENUES	(18)	(18)	-	(20)
83 LIVE SCAN				
83 -411-000 -5205 - PROFESSIONAL & CONTRACTUAL SRV	-	-	1,490	-
83 -411-100 -4080 - LIVE SCAN REVENUE	-	-	(2,106)	-
TOTAL LIVE SCAN	-	-	(616)	-
TOTAL REVENUES	-	-	(2,106)	-
TOTAL EXPENDITURES	-	-	1,490	-
GRAND TOTAL				
TOTAL REVENUES	(21,975,136)	(22,478,941)	(8,121,013)	(32,678,308)
TOTAL EXPENDITURES	21,710,658	21,987,567	6,810,058	32,107,952
REVENUE (OVER) OR UNDER	(264,478)	(491,374)	(1,310,955)	(570,355)