City of Willow Park
Quarterly Financial Update
Financial Reports as of March 31, 2017

Overview of Financial Reporting Progress and Transition to STW

-All accounting functions (including payroll) are now being run through STW
-Financial reports available in STW through March 2017
-Some minor reconciling items and adjustments still being investigated

Financial Highlights

	General	Water	Wastewater
-FY 2016-2017 Revenue Actual	$ 2,055,923	$ 783,768	$ 212,527
-FY 2016-2017 Expense Actual	1,525,636	753,360	140,435
-FY 2016-2017 Net Change	$ 530,287	$ 30,408	$ 72,092
-FY 2016-2017 Budget	$ 3,167,890	$ 1,960,415	$ 444,323
-FY 2016-2017 Revenue - Actual to Budget %	65%	40%	48%
-FY 2016-2017 Expense - Actual to Budget %	48%	38%	32%

Financial Reporting Goals

-Include additional accounting adjustments in quarterly reports
-Enhance reporting through improved layout and additional reports

Other Financial Matters

-Audit report has been finalized and audit adjustments will be recorded shortly

Financial Report Attachments

-FY 2016-2017 Profit & Loss Budget vs Actual for General Fund, Water Fund, Wastewater Fund
-Statement of Bank Account Balances

General Fund
Profit & Loss Budget vs Actual
For the Six Months Ended March 31, 2017

Account	Description	Adopted Budget	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenues					
10-46070-000	Building Permits	120,000.00	44,781.43	75,218.57	37.32%
10-46071-000	Health Permits	9,000.00	7,725.00	1,275.00	85.83%
10-46072-000	Subcontractors Permits	25,000.00	3,480.00	21,520.00	13.92%
10-46073-000	Registration Fees	7,500.00	4,760.00	2,740.00	63.47%
10-46075-000	OSSF Permits	600.00	4,200.00	(3,600.00)	700.00%
10-46077-000	Plan Review	25,000.00	15,799.10	9,200.90	63.20%
10-46084-000	Rental Inspections	750.00	200.00	550.00	26.67%
10-46076-000	Well Application Fee	1,500.00	-	1,500.00	0.00%
10-46092-000	NSF FEES	-	35.00	(35.00)	0.00%
10-40011-000	Miscellaneous	-	10,798.97	(10,798.97)	0.00%
10-40018-000	Misc Franchise	-	1,500.00	(1,500.00)	0.00%
10-40023-000	Technology Fund	-	185.54	(185.54)	0.00%
10-40039-000	Service Revenue	-	25.00	(25.00)	0.00%
10-46005-000	Interest - Operating Fund	-	3,234.47	(3,234.47)	0.00%
10-46043-001	ADJUSTMENT TO REVENUE	113,991.00	19.78	113,971.22	0.02%
10-46000-001	M & O TAX	1,328,013.00	1,168,069.57	159,943.43	87.96%
10-46001-001	SALES TAX	805,117.00	415,521.13	389,595.87	51.61%
10-46002-001	MIXED BEVERAGE TAX	18,000.00	10,529.25	7,470.75	58.50%
10-46003-001	AUTO/TRAILER TAXES	-	210.44	(210.44)	0.00%
10-46007-001	DELINQUENT TAXES	20,000.00	16,932.91	3,067.09	84.66%
10-46020-001	TXU ELECTRIC	175,284.00	168,199.59	7,084.41	95.96%
10-46021-001	A T & T	55,000.00	38,778.56	16,221.44	70.51%
10-46022-001	TEXAS GAS	3,600.00	3,715.32	(115.32)	103.20%
10-46025-001	MISC. FRANCHISE	2,500.00	1,246.96	1,253.04	49.88%
10-46027-001	MESH NET	3,024.00	1,260.00	1,764.00	41.67%
10-46028-001	WATER FRANCHISE FEE	98,020.00	-	98,020.00	0.00%
10-46040-001	USPS CONTRACT UNIT	5,000.00	3,828.36	1,171.64	76.57%
10-46041-001	REFUNDS/BANK CREDITS	-	2,073.85	(2,073.85)	0.00%
10-46046-001	OTHER REIMBURSEABLES	12,000.00	638.00	11,362.00	5.32%
10-46047-001	BOND PROCEEDS	-	6,512.89	(6,512.89)	0.00%
10-46100-001	FROM GENERAL FUND RESERVE	113,491.00	-	113,491.00	0.00%
10-46023-003	CERTIFICATE OF OCCUPANCY	-	750.00	(750.00)	0.00%
10-46079-003	Backflow Inspections	-	200.00	(200.00)	0.00%
10-46082-003	Reviews/ Requests	2,000.00	1,222.53	777.47	61.13%
10-46089-003	IRRIGATION	-	100.00	(100.00)	0.00%
10-46091-003	FINES & PENALTIES	-	200.00	(200.00)	0.00%
10-46095-003	Fire Alarms	-	1,000.00	(1,000.00)	0.00%
10-46030-004	VFD Contributions	-	391.86	(391.86)	0.00%
10-46035-004	Parker County Run Funds	15,000.00	-	15,000.00	0.00%
10-46099-004	FIRE SPRINKLER	-	1,000.00	(1,000.00)	0.00%
10-46060-006	Non-Parking	195,000.00	98,475.00	96,525.00	50.50%
10-46061-006	Parking	300.00	780.00	(480.00)	260.00%
10-46062-006	Warrants/CAPIAS	1,200.00	871.70	328.30	72.64%
10-46063-006	State Law - Class C	12,000.00	9,630.91	2,369.09	80.26%
10-46064-006	Court Administration	-	8.00	(8.00)	0.00%
10-46065-006	COURT SECURITY	-	1,524.57	(1,524.57)	0.00%
10-46066-006	TIME PAYMENT	-	344.52	(344.52)	0.00%

Account	Description	Adopted Budget	YTD Actual	Amount Remaining	Pct Spent/ Collected
10-46067-006	MC TECH FEE	-	2,258.92	(2,258.92)	0.00%
10-46085-006	Seat Belt	-	691.24	(691.24)	0.00%
10-46041-007	REFUNDS/BANK CREDITS	-	1,539.00	(1,539.00)	0.00%
10-46051-007	POLICE CONTRIBUTIONS	-	165.26	(165.26)	0.00%
10-46053-007	ACCIDENT REPORTS	-	359.00	(359.00)	0.00%
10-46090-008	ROAD CONTRIBUTIONS	-	112.00	(112.00)	0.00%
10-46096-008	PARK CONTRIBUTIONS	-	37.00	(37.00)	0.00%
Total Revenues		3,167,890.00	2,055,922.63	1,111,967.37	64.90%
Personnel Expenditures					
10-58100-000	SALARIES	1,646,294.00	821,218.49	825,075.51	49.88%
10-58101-000	PAYROLL EXPENSE	30,557.00	11,419.23	19,137.77	37.37%
10-58102-000	WORKERS COMPENSATION	28,050.00	43,201.92	(15,151.92)	154.02%
10-58103-000	HEALTH INSURANCE	191,500.00	61,932.37	129,567.63	32.34%
10-58104-000	RETIREMENT	110,704.00	56,869.90	53,834.10	51.37%
10-58105-000	UNEMPLOYMENT INSURANCE	6,624.00	916.05	5,707.95	13.83%
10-58107-000	CELL PHONE STIPEND	7,560.00	-	7,560.00	0.00%
10-58109-000	CERTIFICATE PAY/SUPPL DUTIES	25,084.00	-	25,084.00	0.00%
10-58125-000	DENTAL INSURANCE	14,453.00	4,628.04	9,824.96	32.02%
10-58126-000	LIFE INSURANCE	5,472.00	1,874.94	3,597.06	34.26%
10-58110-000	OVERTIME	37,949.00	8,172.40	29,776.60	21.54%
10-58124-000	FLOATER SHIFTS	14,500.00	242.40	14,257.60	1.67%
Total Personnel Expenditures		2,118,747.00	1,010,475.74	1,108,271.26	47.69%
Supplies, Maintenance & Admin					
10-58200-000	POSTAGE & SHIPPING	4,620.00	506.08	4,113.92	10.95%
10-58201-000	OFFICE SUPPLIES (CONSUMABLES)	13,200.00	5,361.10	7,838.90	40.61%
10-58202-000	FLOWERS/ GIFTS/ PLAQUES	1,300.00	895.94	404.06	68.92%
10-58203-000	GOVERNMENTAL & MISC SUPPLIES	13,100.00	5,741.72	7,358.28	43.83%
10-58204-000	PRINTING & BINDING	2,973.00	1,041.37	1,931.63	35.03%
10-58205-000	MINOR EQUIPMENT: OFFICE	2,200.00	9.01	2,190.99	0.41%
10-58208-000	UNIFORMS & SUPPLIES	9,800.00	5,853.70	3,946.30	59.73%
10-58215-000	USPS CONTRACT UNIT	-	442.60	(442.60)	0.00%
10-58265-000	OPERATING SUPPLIES (NON-CONSUM	6,100.00	6,328.35	(228.35)	103.74%
10-58266-000	MINOR EQUIPMENT: FIELD	23,265.00	5,838.96	17,426.04	25.10%
10-58400-000	TRAVEL & TRAINING	32,600.00	8,240.31	24,359.69	25.28%
10-58402-000	ADVERTISING & LEGAL NOTICES	13,000.00	2,083.35	10,916.65	16.03%
10-58404-000	PROPERTY & LIABILITY	29,963.00	41,556.26	(11,593.26)	138.69%
10-58407-000	DUES, MEMBERSHIPS, & LICENSES	8,180.00	11,539.34	(3,359.34)	141.07%
10-58410-000	SUBSCRIPTIONS & PUBLICATIONS	2,700.00	3,411.00	(711.00)	126.33%
10-58414-000	FINANCE CHARGES	150.00	346.63	(196.63)	231.09%
10-58415-000	FINES & PENALTIES	-	2.21	(2.21)	0.00%
10-58450-000	GOVERNMENT & MISC OPERATING	4,060.00	338.39	3,721.61	8.33%
10-58451-000	EQUIPMENT RENTAL	20,000.00	3,619.77	16,380.23	18.10%
10-58606-000	TECHNOLOGY: OFFICE & FIELD	-	5,125.00	(5,125.00)	0.00%
10-58207-000	MV REPAIR & MAINTENACE	53,500.00	20,683.72	32,816.28	38.66%
10-58270-000	MV FUEL	38,000.00	13,603.58	24,396.42	35.80%
10-58423-000	Food Service Inspector	-	900.00	(900.00)	0.00%
10-58127-000	PHYSICALS & GYM MEMBERSHIPS	-	59.00	(59.00)	0.00%
10-58217-000	MEDICAL SUPPLIES	2,500.00	1,573.40	926.60	62.94%
10-58253-000	SAFETY EQUIPMENT & SUPPLIES	5,400.00	665.89	4,734.11	12.33%
10-58260-000	BUILDING & FACILITIES MAINT	30,000.00	1,491.18	28,508.82	4.97%
10-58278-000	EMERGENCY RESPONSE SUPPLIES	8,000.00	4,765.15	3,234.85	59.56%
10-58405-000	REPAIR & MAINTENANCE	10,300.00	7,690.76	2,609.24	74.67%

Account	Description	Adopted Budget	YTD Actual	Amount Remaining	Pct Spent/ Collected
10-58269-005	PROMOTIONS	-	3,000.00	(3,000.00)	0.00%
10-58408-005	SPECIAL EVENTS	-	280.00	(280.00)	0.00%
10-58419-005	Elections Administration	7,500.00	-	7,500.00	0.00%
10-58421-006	Municipal Judge	14,600.00	2,000.00	12,600.00	13.70%
10-58422-006	Magistrate	-	600.00	(600.00)	0.00%
10-58304-007	MOBILE TELEPHONE	1,920.00	-	1,920.00	0.00%
10-58420-007	INMATE HOUSING	-	705.00	(705.00)	0.00%
10-58462-007	ANIMAL CONTROL	-	22,500.00	(22,500.00)	0.00%
10-58601-007	VEHICLES	-	(5,074.75)	5,074.75	0.00%
10-58209-008	STREETS	-	9,272.53	(9,272.53)	0.00%
10-58227-008	ICE & INCLEMENT WEATHER	5,000.00	-	5,000.00	0.00%
10-58261-008	City Hall	-	1,380.00	(1,380.00)	0.00%
10-58412-008	Other Rental	-	198.03	(198.03)	0.00%
10-58453-008	STREETS	3,115.00	-	3,115.00	0.00%
10-58607-008	CAPITAL IMPROVEMENTS	-	(577.50)	577.50	0.00%
Total Supplies, Maintenance & Admin		367,046.00	193,997.08	173,048.92	52.85%
Contractual Services					
10-58401-000	CONSULTANTS & PROFESSIONALS	113,564.00	80,736.32	32,827.68	71.09%
10-58416-000	LEGAL/CITY ATTORNEY	42,000.00	26,234.00	15,766.00	62.46%
10-58417-000	ACCOUNTING & AUDITOR	8,000.00	31,727.76	(23,727.76)	396.60%
10-58418-000	GOVERNMENTAL SERVICES	167,035.00	44,208.54	122,826.46	26.47%
10-58426-000	SOFTWARE TECH SUPPORT	-	15,218.87	(15,218.87)	0.00%
10-58424-000	ENGINEERING/CITY ENGINEER	5,000.00	7,401.94	(2,401.94)	148.04%
10-58425-000	SOLID WASTE COLLECTION	5,000.00	47,651.80	(42,651.80)	953.04%
10-58438-000	INFORMATION TECHNOLOGY (IT)	39,500.00	14,060.82	25,439.18	35.60%
Total Contractual Services		380,099.00	267,240.05	112,858.95	70.31%
Utilities					
10-58300-008	ELECTRICITY	40,000.00	15,648.35	24,351.65	39.12%
10-58301-008	GAS	-	2,129.53	(2,129.53)	0.00%
10-58302-008	TELEPHONE: LANDLINE	5,596.00	31.77	5,564.23	0.57%
10-58305-000	COMMUNICATION SERVICES	52,911.00	36,113.18	16,797.82	68.25%
Total Utilities		98,507.00	53,922.83	44,584.17	54.74%
Total Expenditures		2,964,399.00	1,525,635.70	1,438,763.30	51.47%
Net Income		203,491.00	530,286.93	(326,795.93)	260.59%

Water Fund
Profit & Loss Budget vs Actual
For the Six Months Ended March 31, 2017

Account	Description	Adopted Budget	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenues					
20-45000-20	USER CHARGES	1,896,315.00	830,245.35	1,066,069.65	43.78%
20-45001-20	PENALTIES	20,000.00	9,689.32	10,310.68	48.45%
20-45002-20	NEW ACCOUNT FEES	15,000.00	4,380.00	10,620.00	29.20%
20-45003-20	TAP FEES	2,000.00	4,000.00	(2,000.00)	200.00%
20-45004-20	IMPACT FEES	-	52,595.15	(52,595.15)	0.00%
20-45005-20	INTEREST REVENUE	-	4,897.61	(4,897.61)	0.00%
20-45007-20	METER FEE	1,100.00	3,000.00	(1,900.00)	272.73%
20-45008-20	METER BOX FEE	-	2,000.00	(2,000.00)	0.00%
20-45009-20	DEVELOPMENT CONTRIBUTION/DEPOS	14,000.00	-	14,000.00	0.00%
20-45030-20	RECONNECT FEES	-	1,365.00	(1,365.00)	0.00%
20-45031-20	RETURNED CHECK FEES	-	490.88	(490.88)	0.00%
20-45041-20	REFUNDS/ BANK CREDITS	-	2,176.00	(2,176.00)	0.00%
20-45042-20	MISCELLANEOUS REVENUE	-	(131,068.52)	131,068.52	0.00%
20-45043-20	ADJUSTMENT TO REVENUE	-	(3.16)	3.16	0.00%
20-45046-20	OTHER REIMBURSABLES	12,000.00	-	12,000.00	0.00%
Total Revenues		1,960,415.00	783,767.63	1,176,647.37	39.98%
Personnel Expenditures					
20-58100-20	SALARIES	307,971.00	160,414.00	147,557.00	52.09%
20-58101-20	PAYROLL EXPENSE	5,697.00	15,312.18	(9,615.18)	268.78%
20-58102-20	WORKERS COMPENSATION	6,800.00	7,354.45	(554.45)	108.15%
20-58103-20	HEALTH INSURANCE	45,317.00	12,946.31	32,370.69	28.57%
20-58104-20	RETIREMENT	20,665.00	10,180.41	10,484.59	49.26%
20-58105-20	UNEMPLOYMENT INSURANCE	1,656.00	196.77	1,459.23	11.88%
20-58107-20	CELL PHONE STIPEND	3,780.00	-	3,780.00	0.00%
20-58108-20	EXTRA HELP	-	7,758.46	(7,758.46)	0.00%
20-58109-20	CERTIFICATE PAY/SUPPL. DUTIES	2,280.00	-	2,280.00	0.00%
20-58110-20	OVERTIME	19,066.00	6,145.32	12,920.68	32.23%
20-58125-20	DENTAL INSURANCE	3,613.00	1,007.84	2,605.16	27.89%
20-58126-20	LIFE INSURANCE	1,368.00	381.56	986.44	27.89%
Total Personnel Expenditures		418,213.00	221,697.30	196,515.70	53.01%
Operations Expenditures					
20-58265-20	OPERATING SUPPLIES (NON-CONSUM	3,000.00	4,208.78	(1,208.78)	140.29%
20-58266-20	MINOR EQUIPMENT: FIELD	12,000.00	1,211.28	10,788.72	10.09%
20-58270-20	MV FUEL	30,000.00	9,332.88	20,667.12	31.11%
20-58281-20	WATER DISTRIBUTION	96,000.00	39,211.37	56,788.63	40.85%
20-58282-20	WATER PRODUCTION	50,000.00	6,794.60	43,205.40	13.59%
20-58300-20	ELECTRICITY	100,000.00	50,751.59	49,248.41	50.75%
20-58425-20	SOLID WASTE COLLECTION	6,000.00	-	6,000.00	0.00%
20-58443-20	WELL SITE MAINTENANCE	-	26,602.05	(26,602.05)	0.00%
20-58444-20	EQUIPMENT MAINTENANCE	-	1,361.04	(1,361.04)	0.00%
20-58469-20	WATER DISTRIBUTION	42,000.00	(151,143.88)	(37,176.18)	-359.87%
20-58470-20	WATER PRODUCTION	121,500.00	20,469.52	19,030.48	16.85%
20-58451-20	EQUIPMENT RENTAL	20,000.00	1,033.20	18,966.80	5.17%
20-58607-20	CAPITAL IMPROVEMENTS	40,000.00	1,625.00	38,375.00	4.06%
Total Operations Expenditures		520,500.00	11,457.43	196,722.51	2.20%

Account	Description	Adopted Budget	YTD Actual	Amount Remaining	Pct Spent/ Collected
Supplies, Maintenance & Admin					
20-58127-20	PHYSICALS & GYM MEMBERSHIPS	200.00	-	200.00	0.00%
20-58200-20	POSTAGE & SHIPPING	10,000.00	5,978.80	4,021.20	59.79%
20-58201-20	OFFICE SUPPLIES (CONSUMABLES)	3,500.00	3,760.21	(260.21)	107.43%
20-58202-20	FLOWERS/GIFTS/PLAQUES	300.00	-	300.00	0.00%
20-58203-20	GOVERNMENTAL & MISC. SUPPLIES	2,000.00	338.57	1,661.43	16.93%
20-58204-20	PRINTING & BINDING	-	(60.00)	60.00	0.00%
20-58205-20	MINOR EQUIPMENT: OFFICE	3,000.00	251.30	2,748.70	8.38%
20-58206-20	MEDICAL SUPPLIES	500.00	-	500.00	0.00%
20-58207-20	MV REPAIR & MAINTENANCE	18,000.00	5,784.52	12,215.48	32.14%
20-58208-20	UNIFORMS & SUPPLIES	6,500.00	2,980.24	3,519.76	45.85%
20-58214-20	Finance Charges	-	630.31	(630.31)	0.00%
20-58227-20	ICE & INCLEMENT WEATHER	2,000.00	-	2,000.00	0.00%
20-58253-20	SAFETY EQUIPMENT & SUPPLIES	2,500.00	-	2,500.00	0.00%
20-58260-20	BUILDING & FACILITIES MAINTENA	24,000.00	3,169.85	20,830.15	13.21%
20-58268-20	SUBSCRIPTIONS & PUBLICATIONS	5,000.00	-	5,000.00	0.00%
20-58302-20	TELEPHONE: LANDLINE	-	354.12	(354.12)	0.00%
20-58304-20	MOBILE TELEPHONE	4,000.00	2,335.57	1,664.43	58.39%
20-58305-20	COMMUNICATION SERVICES	10,000.00	2,843.15	7,156.85	28.43%
20-58400-20	TRAVEL & TRAINING	8,500.00	635.77	7,864.23	7.48%
20-58402-20	ADVERTISING & LEGAL NOTICES	-	68.75	(68.75)	0.00%
20-58403-20	PRINTING & BINDING	500.00	-	500.00	0.00%
20-58404-20	PROPERTY & LIABILITY	16,650.00	4,408.08	12,241.92	26.47%
20-58405-20	REPAIR & MAINTENANCE	24,000.00	2,110.90	21,889.10	8.80%
20-58407-20	DUES, MEMBERSHIPS, & LICENSES	1,850.00	111.00	1,739.00	6.00%
20-58409-20	PERMITS & APPLICATIONS	5,000.00	4,798.65	201.35	95.97%
20-58411-20	PROPERTY DAMAGE	-	(2,176.00)	2,176.00	0.00%
20-58414-20	FINANCE CHARGES	-	331.19	(331.19)	0.00%
20-58415-20	FINES & PENALTIES	-	39.00	(39.00)	0.00%
20-58450-20	GOVERNMENT & MISC. OPERATING	11,000.00	1,173.17	9,826.83	10.67%
20-58476-20	REIMBURSABLES & REFUNDS	6,000.00	-	6,000.00	0.00%
Total Supplies, Maintenance & Admin		165,000.00	39,867.15	125,132.85	24.16%
Contractual Services					
20-58401-20	CONSULTANTS & PROFESSIONALS	146,500.00	13,462.30	133,037.70	9.19%
20-58416-20	LEGAL/CITY ATTORNEY	3,000.00	-	3,000.00	0.00%
20-58417-20	ACCOUNTING & AUDITOR	8,000.00	10,714.12	(2,714.12)	133.93%
20-58418-20	GOVERNMENTAL SERVICES	-	1,278.06	(1,278.06)	0.00%
20-58424-20	ENGINEERING/CITY ENGINEER	36,000.00	-	36,000.00	0.00%
20-58426-20	SOFTWARE TECH SUPPORT	-	3,708.75	(3,708.75)	0.00%
20-58438-20	INFORMATION TECHNOLOGY (IT)	22,600.00	2,107.84	20,492.16	9.33%
Total Contractual Services		216,100.00	31,271.07	184,828.93	14.47%
Account Transfers and Bond Activity					
20-58716-20	PAYING AGENT FEES	-	625.00	(625.00)	0.00%
20-58735-20	2010 REFUNDING	-	259,300.00	(259,300.00)	0.00%
20-58736-20	2012 REFUNDING	-	99,200.00	(99,200.00)	0.00%
20-58741-20	TRANSFER TO GENERAL FUND	98,020.00	-	98,020.00	0.00%
20-58746-20	2014 TWDB COB	-	35,394.00	(35,394.00)	0.00%
20-58748-20	2016 TWDB COB	-	4,344.25	(4,344.25)	0.00%
20-58749-20	PP FINANCE CONTRACT 6804	-	9,105.56	(9,105.56)	0.00%
20-58753-20	TRANSFER TO DEBT SERVICE	490,204.00	-	490,204.00	0.00%
20-58755-20	2015 COB	-	41,097.82	(41,097.82)	0.00%

Account Description	Adopted Budget	YTD Actual	Amount Remaining	Pct Spent/ Collected
Total Account Transfers and Bond Activity	588,224.00	449,066.63	139,157.37	76.34%
Total Expenditures	1,908,037.00	753,359.58	842,357.36	39.48%
Net Income	52,378.00	30,408.05	334,290.01	58.06%

Wastewater Fund
Profit & Loss Budget vs Actual
For the Six Months Ended March 31, 2017

Account	Description	Adopted Budget	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenues					
30-45000-30	USER CHARGES	444,323.00	186,974.85	257,348.15	42.08%
30-45003-30	TAP FEES	-	4,250.00	(4,250.00)	0.00%
30-45004-30	IMPACT FEES	-	24,757.92	(24,757.92)	0.00%
30-45005-30	INTEREST REVENUE	-	61.32	(61.32)	0.00%
30-45041-30	REFUNDS/BANK CREDITS	-	220.40	(220.40)	0.00%
30-45047-30	MISCELLANEOUS REVENUE	-	(3,737.60)	3,737.60	0.00%
Total Revenues		444,323.00	212,526.89	231,796.11	47.83%
Operations Expenditures					
30-58212-30	WASTEWATER SUPPLIES	-	1,982.00	(1,982.00)	0.00%
30-58265-30	OPERATING SUPPLIES (NON-CONSUM	30,000.00	16,867.84	13,132.16	56.23%
30-58266-30	MINOR EQUIPMENT: FIELD	2,000.00	207.44	1,792.56	10.37%
30-58270-30	MV FUEL	2,400.00	-	2,400.00	0.00%
30-58279-30	WASTEWATER COLLECTION	3,000.00	1,866.52	1,133.48	62.22%
30-58280-30	WASTEWATER TREATMENT	3,000.00	7,013.60	(4,013.60)	233.79%
30-58300-30	ELECTRICITY	15,000.00	16,052.43	(1,052.43)	107.02%
30-58409-30	PERMITS & APPLICATIONS	2,000.00	3,396.14	(1,396.14)	169.81%
30-58425-30	SOLID WASTE COLLECTION	24,000.00	38,938.06	(14,938.06)	162.24%
30-58445-30	LIFT STATION EQUIPMENT MAINTE	-	2,603.85	(2,603.85)	0.00%
30-58450-30	GOVERNMENT & MISC OPERATING	2,400.00	-	2,400.00	0.00%
30-58468-30	WASTEWATER TREATMENT	36,000.00	8,562.54	36,000.00	23.78%
30-58607-30	CAPITAL IMPROVEMENTS	-	(40,765.41)	40,765.41	0.00%
Total Operations Expenditures		119,800.00	56,725.01	71,637.53	47.35%
Personnel Expenditures					
30-58100-30	SALARIES	70,757.00	40,832.58	29,924.42	57.71%
30-58101-30	PAYROLL EXPENSE	1,309.00	588.55	720.45	44.96%
30-58102-30	WORKERS COMPENSATION	1,700.00	2,425.85	(725.85)	142.70%
30-58103-30	HEALTH INSURANCE	12,500.00	4,565.15	7,934.85	36.52%
30-58104-30	RETIREMENT	4,748.00	2,796.92	1,951.08	58.91%
30-58105-30	UNEMPLOYMENT INSURANCE	414.00	18.55	395.45	4.48%
30-58107-30	CELL PHONE STIPEND	1,080.00	-	1,080.00	0.00%
30-58109-30	CERTIFICATE PAY/SUPPL. DUTIES	1,199.00	-	1,199.00	0.00%
30-58110-30	OVERTIME	2,496.00	-	2,496.00	0.00%
30-58125-30	DENTAL INSURANCE	903.00	359.12	543.88	39.77%
30-58126-30	LIFE INSURANCE	342.00	135.96	206.04	39.75%
Total Personnel Expenditures		97,448.00	51,722.68	45,725.32	53.08%
Supplies, Maintenance & Admin					
30-58200-30	POSTAGE & SHIPPING	-	23.12	(23.12)	0.00%
30-58201-30	OFFICE SUPPLIES (CONSUMABLES)	1,200.00	1,932.50	(732.50)	161.04%
30-58203-30	GOVERNMENTAL & MISC. SUPPLIES	1,200.00	-	1,200.00	0.00%
30-58205-30	MINOR EQUIPMENT: OFFICE	1,000.00	-	1,000.00	0.00%
30-58207-30	MV REPAIR & MAINTENANCE	2,400.00	622.28	1,777.72	25.93%
30-58208-30	UNIFORMS & SUPPLIES	3,000.00	-	3,000.00	0.00%
30-58253-30	SAFETY EQUIPMENT & SUPPLIES	3,000.00	-	3,000.00	0.00%
30-58260-30	BUILDING & FACILITIES MAINTENA	1,200.00	69.97	1,130.03	5.83%

Account	Description	Adopted Budget	YTD Actual	Amount Remaining	Pct Spent/ Collected
30-58304-30	MOBILE TELEPHONE	1,200.00	-	1,200.00	0.00%
30-58305-30	COMMUNICATION SERVICES	7,400.00	-	7,400.00	0.00%
30-58400-30	TRAVEL & TRAINING	10,000.00	2,182.83	7,817.17	21.83%
30-58402-30	ADVERTISING & LEGAL NOTICES	200.00	-	200.00	0.00%
30-58404-30	PROPERTY & LIABILITY	5,500.00	4,408.08	1,091.92	80.15%
30-58405-30	REPAIR & MAINTENANCE	12,000.00	-	12,000.00	0.00%
30-58407-30	DUES, MEMBERSHIPS, & LICENSES	800.00	-	800.00	0.00%
30-58410-30	SUBSCRIPTIONS & PUBLICATIONS	-	520.00	(520.00)	0.00%
30-58415-30	FINES & PENALTIES	14,676.00	3,669.00	11,007.00	25.00%
Total Supplies, Maintenance & Admin		64,776.00	13,427.78	51,348.22	20.73%
Contractual Services					
30-58401-30	CONSULTANTS & PROFESSIONALS	31,500.00	4,376.84	27,123.16	13.89%
30-58416-30	LEGAL/CITY ATTORNEY	3,600.00	-	3,600.00	0.00%
30-58417-30	ACCOUNTING & AUDITOR	8,000.00	4,900.00	3,100.00	61.25%
30-58418-30	GOVERNMENTAL SERVICES	12,000.00	4,467.00	7,533.00	37.23%
30-58424-30	ENGINEERING/CITY ENGINEER	12,000.00	2,707.50	9,292.50	22.56%
30-58438-30	INFORMATION TECHNOLOGY (IT)	4,000.00	2,107.84	1,892.16	52.70%
Total Contractual Services		71,100.00	18,559.18	52,540.82	26.10%
Total Expenditures		353,124.00	140,434.65	221,251.89	39.77%
Net Income		91,199.00	72,092.24	10,544.22	79.05%

City of Willow Park
Bank Account Balances

	At 3/31/2017	At 12/31/2016
FFB Bank Accounts		
Abatement	$ 5,011.24	$ 5,005.58
Capital Equipment/Replacement Fund	35,076.73	35,037.07
Court Security	13,539.67	13,524.37
Court Technology	23,843.50	25,101.44
Construction Fund - Building	4,614,200.01	4,609,137.31
Construction Fund - Roads	2,278,977.39	2,276,476.89
Debt Service	583,298.63	711,877.10
Drainage	988.27	987.15
Emergency Disaster Reserve	1,002.29	1,001.16
EPA Super Fund	5,011.24	5,005.58
General Fund Capital Improvements	-	-
General Fund Cash Reserve	227,000.24	226,743.59
General Operating (General, Wastewater, Water)	4,030,355.47	955,844.18
Grant	2,349.19	2,346.53
Parks & Roads Donations	7,252.27	2,249.47
Personnel Support	11,273.20	11,260.45
Police Seizure (Federal)	1,592.24	1,590.44
Police Seizure (State)	37,359.61	33,376.66
Solid Waste	134,401.83	134,249.88
Tourism	34,852.94	30,767.81
Wastewater Cash Reserve	-	-
Wastewater Capital Improvements	1,617.48	1,615.65
Water Cash Reserve	125,243.85	125,102.24
Water Capital Improvements	282,481.94	282,162.56
	$ 12,456,729.23	$ 9,490,463.11
TexStar Accounts		
TexStar Capital Equipment/Replacement	$ 42,548.21	$ 42,487.81
TexStar Economic Development	52,296.22	52,222.05
TexStar General Fund Capital Improvements	1,011.67	1,010.02
TexStar Fund Investment	113,920.27	113,758.67
TexStar Wastewater	23,058.60	23,025.87
TexStar Water Capital Improvements	1,507,192.78	1,505,054.65
TexStar Water Investment	125,672.86	125,494.58
	$ 1,865,700.61	$ 1,863,053.65
CD's		
General Fund CD - 431549	$ 125,315.96	$ 125,228.23
General Fund CD - 65686	122,151.05	122,069.42
Water Fund CD - 65712	62,762.49	62,652.20
Water Fund CD - 90271	49,971.39	49,936.41
Water Deposits - 56788	105,005.15	105,005.00
Wastewater Fund CD - 431557	27,554.47	27,535.18
	$ 492,760.51	$ 492,426.44