



City of Willow Park
Financial Update
Financial Reports as of March 31, 2018

Financial Highlights	<u>General</u>	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>
-FYTD 2017-2018 Revenue Actual	\$ 2,415,183	\$ 1,062,942	\$ 320,187	\$ 147,382
-FYTD 2017-2018 Expense Actual	1,598,802	944,226	257,231	71,472
-FYTD 2017-2018 Net Change	\$ 816,381	\$ 118,716	\$ 62,955	\$ 75,910
-FY 2017-2018 Revenue Budget	\$ 4,031,030	\$ 1,988,948	\$ 588,944	
-FY 2017-2018 Expense Budget	\$ 4,028,143	\$ 1,923,724	\$ 487,721	
-FYTD 2017-2018 Revenue - Actual to Budget %	60%	53%	54%	
-FYTD 2017-2018 Expense - Actual to Budget %	40%	49%	53%	

Capital Project Tracker	<u>Public Works Building</u>	<u>Ranch House Road</u>	<u>Temporary Package Plant</u>	<u>TWDB Water Line</u>
Original Net Bond Proceeds	\$ 4,605,000	\$ 2,275,000	\$ 2,660,000	\$ 1,621,601
Interest Earned to Date	51,854	24,920	8,599	9,460
Costs Incurred to Date	(248,614)	(129,232)	(1,302,574)	(1,544,544)
Remaining to Spend	\$ 4,408,240	\$ 2,170,688	\$ 1,366,025	\$ 86,517

Monthly Performance	<u>Mar-18</u>	<u>Mar-17</u>	<u>Change</u>	<u>% Change</u>
<u>General Fund</u>				
Revenue				
Property Tax & Other Taxes	\$ 83,943	\$ 84,461	\$ (518)	-1%
Franchise Fees	164,282	168,452	(4,169)	-2%
Development & Permit Fees	26,755	19,702	7,052	36%
Fines & Forfeitures/Other Revenue	98,219	28,266	69,953	247%
Expenses				
Personnel Expense	161,182	148,320	12,861	9%
Supplies (Maintenance & Operations)	15,519	23,965	(8,445)	-35%
Utilities	9,927	11,707	(1,780)	-15%
Operational & Contractual Services	69,608	53,338	16,270	31%
Capital Outlay & Interfund Transfer	71,755	-	71,755	0%
Net Income (Loss)	\$ 45,209	\$ 63,551	\$ (18,342)	-29%
<u>Water & Wastewater Funds</u>				
Revenue	\$ 219,567	\$ 178,211	\$ 41,355	23%
Expense				
Personnel Expense	41,342	44,372	(3,030)	-7%
Supplies (Maintenance & Operations)	10,703	12,836	(2,132)	-17%
Utilities	11,291	19,673	(8,381)	-43%
Operational & Contractual Services	13,184	70,506	(57,323)	-81%
Capital Outlay/Debt Service	11,212	66,625	(55,414)	-83%
Net Income (Loss)	\$ 131,835	\$ (35,800)	\$ 167,635	-468%

General Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date March 31, 2018

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
Property Tax & Other Taxes					
M & O TAX	\$ 1,511,672	\$ 1,168,070	\$ 1,368,784	\$ 142,888	91%
SALES TAX	896,426	415,521	428,845	467,581	48%
MIXED BEVERAGE TAX	20,440	10,529	10,973	9,467	54%
AUTO/TRAILER TAXES	-	210	243	(243)	0%
DELINQUENT TAXES	15,000	16,933	5,233	9,767	35%
Total Property Tax & Other Taxes	2,443,538	1,611,263	1,814,078	629,460	74%
Franchise Fees					
TXU ELECTRIC	168,500	168,200	164,030	4,470	97%
A T & T	71,016	38,779	33,018	37,998	46%
TEXAS GAS	3,700	3,715	4,345	(645)	117%
MISC. FRANCHISE	2,700	2,747	1,220	1,480	45%
MESH NET	3,024	1,260	1,260	1,764	42%
WATER FRANCHISE FEE	98,020	-	-	98,020	0%
WASTEWATER FRANCHISE FEES	28,553	-	-	28,553	0%
Total Franchise Fees	375,513	214,700	203,873	171,640	54%
Development & Permit Fees					
BUILDING PERMITS	120,000	44,781	121,470	(1,470)	101%
HEALTH PERMITS	9,000	7,725	10,815	(1,815)	120%
SUBCONTRACTORS PERMITS	12,000	3,380	10,734	1,266	89%
REGISTRATION FEES	7,500	4,760	4,460	3,040	59%
OSSF PERMITS	1,200	4,200	3,000	(1,800)	250%
PLAN REVIEW	25,000	15,799	34,372	(9,372)	137%
BACKFLOW INSPECTIONS	-	200	100	(100)	0%
REVIEWS/ REQUESTS	2,000	1,223	150	1,850	8%
METER RELEASE	-	-	3,750	(3,750)	0%
RENTAL INSPECTIONS	400	200	-	400	0%
IRRIGATION	-	100	-	-	0%
LATE HOURS ALOCHOL PERMIT FEE	-	200	770	(770)	0%
NSF FEES	-	35	-	-	0%
Total Development & Permit Fees	177,100	82,603	189,620	(12,520)	107%
Fines & Forfeitures					
NON-PARKING	195,000	96,252	81,075	113,925	42%
PARKING	1,000	780	470	530	47%
WARRANTS/CAPIAS	1,200	839	800	400	67%
STATE LAW - CLASS C	13,500	9,450	7,104	6,396	53%
COURT ADMINISTRATION	100	8	4,705	(4,605)	4705%
COURT SECURITY	3,500	1,456	2,758	742	79%
TIME PAYMENT	600	345	188	413	31%
MC TECH FEE	5,500	2,181	3,963	1,537	72%
SEAT BELT	1,000	691	495	505	50%
Total Fines & Forfeitures	221,400	112,002	101,557	119,843	46%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Other Revenue					
INTEREST - OPERATING FUND	-	3,487	8,838	(8,838)	0%
USPS CONTRACT UNIT	5,004	3,828	4,105	899	82%
REFUNDS/BANK CREDITS	-	3,613	658	(658)	0%
MISCELLANEOUS	-	11,030	307	(307)	0%
OTHER REIMBURSEABLES	-	638	-	-	0%
CERTIFICATE OF OCCUPANCY	1,000	750	750	250	75%
FIRE ALARMS	1,000	1,000	6,000	(5,000)	600%
FIRE SPRINKLER	1,000	1,000	7,000	(6,000)	700%
OPEN RECORDS FEES	-	-	138	(138)	0%
VFD CONTRIBUTIONS	-	603	1,270	(1,270)	0%
REVENUE RECOVERY	-	-	3,923	(3,923)	0%
POLICE CONTRIBUTIONS	-	345	779	(779)	0%
ACCIDENT REPORTS	600	359	195	405	33%
GRANT FUNDS	19,875	-	-	19,875	0%
FOUND PROPERTY	-	-	192	(192)	0%
ROAD CONTRIBUTIONS	-	137	94	(94)	0%
PARK CONTRIBUTIONS	-	5,051	52	(52)	0%
BOND PROCEEDS	-	-	71,755	(71,755)	0%
FROM GENERAL FUND RESERVES	785,000	-	-	785,000	0%
Other Revenue	813,479	31,841	106,054	707,425	13%
Total Revenue	4,031,030	2,052,410	2,415,183	1,615,847	60%
Expenditures					
Personnel					
SALARIES	1,587,659	821,218	770,293	817,366	49%
PAYROLL EXPENSE	24,256	11,419	10,888	13,368	45%
WORKERS COMPENSATION	37,296	43,202	29,679	7,617	80%
HEALTH INSURANCE	224,273	61,932	90,775	133,498	40%
RETIREMENT	120,779	56,870	57,603	63,176	48%
UNEMPLOYMENT INSURANCE	5,985	916	4,448	1,537	74%
CELL PHONE STIPEND	6,480	-	2,945	3,535	45%
CERTIFICATE PAY	14,399	-	5,759	8,640	40%
OVERTIME	68,898	8,172	26,188	42,710	38%
FLOATER SHIFTS	16,000	242	215	15,785	1%
DENTAL INSURANCE	15,809	4,628	6,411	9,398	41%
LIFE INSURANCE	5,250	1,875	2,258	2,992	43%
PHYSICALS & GYM MEMBERSHIPS	4,640	59	920	3,720	20%
ACCRUED COMP & VACATION	-	-	4,623	(4,623)	0%
BAILIFF DUTIES	1,400	-	450	950	32%
Total Personnel	2,133,124	1,010,535	1,013,454	1,119,670	48%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	10,216	440	1,979	8,237	19%
OFFICE SUPPLIES	12,360	5,361	6,897	5,463	56%
FLOWERS/GIFTS/PLAQUES	1,700	896	1,497	203	88%
BASIC OPERATING SUPPLIES	13,729	5,742	2,436	11,293	18%
PRINTING & BINDING	1,800	1,041	229	1,571	13%
MINOR EQUIPMENT: OFFICE	5,168	9	2,594	2,574	50%
MV OILS, LUBRICANTS & FLUIDS	500	-	134	366	27%
MV REPAIR & MAINTENANCE	33,399	20,684	16,116	17,283	48%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
UNIFORMS & SUPPLIES	21,481	5,854	10,010	11,471	47%
PAVING MATERIALS	-	9,273	-	-	0%
TRAFFIC & STREET SIGNS	3,500	-	462	3,038	13%
FINANCE CHARGES	200	79	228	(28)	114%
USPS CONTRACT UNIT	1,500	443	796	704	53%
PPE AND SUPPLIES	23,942	-	5,055	18,887	21%
MEDICAL SUPPLIES	5,840	1,573	1,326	4,514	23%
FOAM SUPPLIES	1,750	-	1,716	34	98%
ROAD ABSORBENT SUPPLIES	1,606	-	-	1,606	0%
MINOR TOOLS	2,000	-	-	2,000	0%
EQUIPMENT	500	-	-	500	0%
MISC. TOOLS/SUPPLIES	2,000	-	55	1,945	3%
ASPHALT MATERIALS	31,200	-	2,584	28,616	8%
ROAD BASE MATERIALS - PAVING	20,000	-	888	19,112	4%
ICE & INCLEMENT WEATHER	4,500	-	-	4,500	0%
CONCRETE REPLACEMENT	15,000	-	975	14,025	7%
DRAINAGE	20,500	-	-	20,500	0%
BARRICADES/MARKERS	2,500	-	-	2,500	0%
SAFETY EQUIPMENT & SUPPLIES	10,709	666	6,128	4,581	57%
BUILDING & FACILITIES REPAIRS	9,543	2,871	(1,117)	10,660	-12%
PUBLIC WORKS BUILDING	1,000	-	-	1,000	0%
FACILITIES MAINT SUPPLIES	3,000	6,328	1,700	1,300	57%
MINOR EQUIPMENT: FIELD	4,832	5,839	3,660	1,172	76%
OPERATING SUPPLIES NON CONSUMA	1,000	-	673	327	67%
SUBSCRIPTIONS & PUBLICATIONS	3,278	-	-	3,278	0%
PROMOTIONS	3,000	3,000	-	3,000	0%
MV FUEL	34,000	13,604	16,670	17,330	49%
MV TIRES, TUBES & BATTERIES	4,000	-	1,199	2,801	30%
SPECIAL EVENTS	500	-	-	500	0%
AMMUNITION & WEAPONS RELATED	800	-	-	800	0%
EMERGENCY RESPONSE SUPPLIES	7,120	4,765	1,426	5,694	20%
Total Supplies (Maintenance & Operations)	319,673	88,467	86,319	233,354	27%
Utilities					
ELECTRICITY	32,400	15,648	16,643	15,757	51%
GAS	3,660	2,130	1,874	1,786	51%
TELEPHONE	14,400	32	-	14,400	0%
MOBILE TELEPHONE	1,700	-	-	1,700	0%
COMMUNICATION SERVICES	55,638	27,054	22,511	33,127	40%
Total Utilities	107,798	44,864	41,028	66,770	38%
Operational & Contractual Services					
TRAVEL & TRAINING	46,665	8,240	16,660	30,005	36%
CONSULTANTS & PROFESSIONALS	116,500	80,736	92,284	24,216	79%
ADVERTISING & LEGAL NOTICES	5,000	2,083	1,187	3,813	24%
PRINTING & BINDING	800	-	515	285	64%
PROPERTY & LIABILITY	46,000	41,556	38,191	7,809	83%
REPAIR & MAINTENANCE	-	7,691	170	(170)	0%
PROFESSIONAL LICENSE	500	158	158	343	32%
DUES & MEMBERSHIPS	5,546	11,382	10,465	(4,919)	189%
SPECIAL EVENTS	-	280	-	-	0%
PERMITS & APPLICATIONS	-	-	30	(30)	0%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
LAB TESTING	-	3,411	98	(98)	0%
OTHER RENTAL	-	198	-	-	0%
FINANCE CHARGES	-	223	5	(5)	0%
FINES & PENALTIES	-	2	-	-	0%
LEGAL/CITY ATTORNEY	42,000	23,234	35,508	6,493	85%
ACCOUNTING & AUDITOR	56,700	31,728	38,860	17,840	69%
CONTRACTUAL SERVICES	136,448	44,598	88,131	48,317	65%
ELECTIONS ADMINISTRATION	5,000	-	4,195	805	84%
INMATE HOUSING	1,000	705	1,058	(58)	106%
MUNICIPAL JUDGE	12,000	2,000	5,500	6,500	46%
MAGISTRATE	2,000	600	1,400	600	70%
FOOD SERVICE INSPECTOR	5,700	900	3,400	2,300	60%
ENGINEERING/CITY ENGINEER	5,000	7,402	-	5,000	0%
SOLID WASTE COLLECTION	-	47,652	-	-	0%
SOFTWARE TECH SUPPORT	6,400	15,219	7,214	(814)	113%
EQUIPMENT TECH SUPPORT	18,025	-	7,363	10,663	41%
POOL INSPECTOR	1,650	-	-	1,650	0%
BLACKBOARD CONNECT	4,160	-	3,824	336	92%
IT CONTRACT	26,964	14,061	13,751	13,213	51%
JURY SERVICE	200	-	-	200	0%
GOVERNMENT & MISC OPERATING	46,000	338	687	45,313	1%
EQUIPMENT RENTAL	9,560	3,620	3,585	5,975	37%
STREET MAINTENANCE	-	-	-	-	0%
ANIMAL CONTROL	49,500	22,500	-	49,500	0%
REIMBURSABLES & REFUNDS	-	-	80	(80)	0%
Total Operational & Contractual Services	649,318	370,517	374,315	275,003	58%
Capital Outlay					
TECHNOLOGY PROJECTS	-	10,250	-	-	0%
CAPITAL PROJECT CONTRACTS	-	5,125	-	-	0%
EQUIPMENT PURCHASE	25,000	-	71,755	(46,755)	287%
PREDETERMINED PROJECT EXPENDIT	120,000	-	-	120,000	0%
CAPITAL PROJECTS-RESERVE FUNDS	650,000	-	-	650,000	0%
COURT TECHNOLOGY	11,300	-	-	11,300	0%
Total Capital Outlay	806,300	15,375	71,755	734,545	0%
Transfers & Restricted Funds					
TRANSFER TO LEOSE FUND	11,930	-	11,930	-	100%
Total Expenditures	4,028,143	1,529,757	1,598,802	2,429,341	40%
Net Income	\$ 2,887	\$ 522,652	\$ 816,381	\$ (813,494)	

Water Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date March 31, 2018

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 1,873,882	\$ 823,912	\$ 913,840	\$ 960,042	49%
PENALTIES	15,000	15,701	14,654	346	98%
NEW ACCOUNT FEES	15,700	5,520	6,191	9,509	39%
TAP FEES	10,000	4,000	2,350	7,650	24%
IMPACT FEES	50,180	52,595	82,825	(32,645)	165%
INTEREST REVENUE	9,936	5,011	18,514	(8,578)	186%
METER FEE	5,000	3,000	15,673	(10,673)	313%
METER BOX FEE	5,000	2,000	2,500	2,500	50%
RECONNECT FEES	2,500	1,925	5,250	(2,750)	210%
RETURNED CHECK FEES	250	41	310	(60)	124%
REFUNDS/ BANK CREDITS	1,500	2,176	-	1,500	0%
MISCELLANEOUS REVENUE	-	(2,465)	835	(835)	0%
ADJUSTMENT TO REVENUE	-	(3)	-	-	0%
Total Revenue	1,988,948	913,413	1,062,942	926,006	53%
Expenditures					
Personnel					
SALARIES	257,131	160,285	152,829	104,302	59%
PAYROLL EXPENSE	3,972	15,312	2,266	1,706	57%
WORKERS COMPENSATION	6,216	7,354	7,914	(1,698)	127%
HEALTH INSURANCE	38,447	12,946	23,091	15,356	60%
RETIREMENT	19,779	10,180	11,652	8,127	59%
UNEMPLOYMENT INSURANCE	1,026	197	1,115	(89)	109%
CELL PHONE STIPEND	1,080	-	1,433	(353)	133%
EXTRA HELP	-	7,758	-	-	0%
CERTIFICATE PAY	2,280	-	240	2,040	11%
OVERTIME	16,817	6,145	7,233	9,584	43%
DENTAL INSURANCE	2,710	1,008	1,616	1,094	60%
LIFE INSURANCE	900	382	612	288	68%
Total Personnel	350,358	221,568	210,000	140,358	60%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	11,520	5,979	7,614	3,906	66%
OFFICE SUPPLIES	3,500	3,700	2,297	1,203	66%
FLOWERS/GIFTS/PLAQUES	300	-	30	270	10%
BASIC OPERATING SUPPLIES	2,000	339	293	1,707	15%
MINOR EQUIPMENT: OFFICE	3,000	251	311	2,689	10%
MV REPAIR & MAINTENANCE	16,000	5,785	3,408	12,592	21%
UNIFORMS & SUPPLIES	6,500	2,980	1,509	4,991	23%
FINANCE CHARGES	1,800	500	1,666	134	93%
MISC. TOOLS/SUPPLIES	4,000	-	291	3,709	7%
ICE & INCLEMENT WEATHER	2,000	-	-	2,000	0%
CHEMICALS	10,000	-	2,392	7,608	24%
FIRE HYDRANTS	10,500	-	-	10,500	0%
ROAD BASE MATERIAL - MAIN BREA	6,000	-	-	6,000	0%
SAND	4,000	-	-	4,000	0%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
TOP SOIL	3,000	-	611	2,389	20%
SAFETY EQUIPMENT & SUPPLIES	2,500	-	-	2,500	0%
BUILDING & FACILITIES REPAIRS	5,800	3,170	(3,929)	9,729	-68%
FACILITIES MAINT SUPPLIES	3,000	4,209	150	2,850	5%
MINOR EQUIPMENT: FIELD	3,000	1,211	-	3,000	0%
SUBSCRIPTIONS & PUBLICATIONS	2,000	-	315	1,685	16%
MV FUEL	30,000	9,333	7,127	22,873	24%
WATER DISTRIBUTION SUPPLIES	90,000	39,211	19,967	70,033	22%
WATER PRODUCTION SUPPLIES	40,000	6,795	133	39,867	0%
Total Supplies (Maintenance & Operations)	260,420	83,462	44,184	216,236	17%
Utilities					
ELECTRICITY	100,000	49,863	40,118	59,882	40%
TELEPHONE	-	354	-	-	0%
MOBILE TELEPHONE	5,700	2,336	3,495	2,205	61%
COMMUNICATION SERVICES	6,132	3,044	2,790	3,342	45%
Total Utilities	111,832	55,596	46,402	65,430	41%
Operational & Contractual Services					
TRAVEL & TRAINING	3,000	636	1,112	1,888	37%
CONSULTANTS & PROFESSIONALS	25,000	13,462	-	25,000	0%
ADVERTISING & LEGAL NOTICES	1,000	69	-	1,000	0%
PROPERTY & LIABILITY	5,000	4,408	5,462	(462)	109%
REPAIR & MAINTENANCE	-	2,111	80	(80)	0%
DUES & MEMBERSHIPS	1,000	111	-	1,000	0%
PERMITS & APPLICATIONS	5,000	4,799	4,550	450	91%
PROPERTY DAMAGE	2,500	(2,176)	-	2,500	0%
FINANCE CHARGES	-	480	12	(12)	0%
FINES & PENALTIES	-	39	-	-	0%
ACCOUNTING & AUDITOR	8,200	10,714	8,645	(445)	105%
CONTRACTUAL SERVICES	-	1,278	-	-	0%
ENGINEERING/CITY ENGINEER	36,000	(6,746)	13,462	22,538	37%
SOLID WASTE COLLECTION	-	-	1,882	(1,882)	0%
SOFTWARE TECH SUPPORT	4,000	3,709	-	4,000	0%
BLACKBOARD CONNECT	1,040	-	956	84	92%
IT CONTRACT	3,850	2,108	1,925	1,925	50%
WELL SITE MAINTENANCE	20,000	26,602	13,892	6,108	69%
EQUIPMENT MAINTENANCE	2,000	1,361	-	2,000	0%
WATER TANK MAINTENANCE	6,000	-	-	6,000	0%
BUILDING MAINT - WELL SITES	3,000	-	-	3,000	0%
GOVERNMENT & MISC. OPERATING	-	1,173	-	-	0%
EQUIPMENT RENTAL	5,000	1,033	2,160	2,840	43%
WATER DISTRIBUTION CONTRACTUAL	45,000	30,876	5,431	39,569	12%
WATER PRODUCTION CONTRACTUAL	50,000	20,470	32,313	17,687	65%
Total Operational & Contractual Services	226,590	116,516	91,881	134,709	41%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Capital Outlay					
CAPITAL PROJECT CONTRACTS	10,000	-	-	10,000	0%
CAPITAL IMPROVEMENTS	-	1,625	19,764	(19,764)	0%
UTILITIES: WATER DISTRIBUTION	65,000	9,689	11,971	53,029	18%
UTILITIES: WATER PRODUCTION	264,500	-	7,062	257,438	3%
PAYING AGENT FEES	-	625	1,375	(1,375)	0%
DEBT SERVICE PAYMENTS	635,024	457,755	511,585	123,439	81%
Total Capital Outlay	974,524	469,694	551,758	422,766	57%
Total Expenditures	1,923,724	946,837	944,226	979,498	49%
Net Income	\$ 65,224	\$ (33,424)	\$ 118,716	\$ (53,492)	

Wastewater Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date March 31, 2018

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 549,979	\$ 223,893	\$ 252,155	\$ 297,824	46%
TAP FEES	-	4,250	-	-	0%
IMPACT FEES	38,965	24,758	56,500	(17,534)	145%
INTEREST REVENUE	-	61	11,532	(11,532)	0%
REFUNDS/BANK CREDITS	-	220	-	-	0%
Total Revenue	588,944	253,182	320,187	268,758	54%
Expenditures					
Personnel					
SALARIES	75,802	40,833	39,151	36,651	52%
PAYROLL EXPENSE	1,130	589	607	523	54%
WORKERS COMPENSATION	2,072	2,426	1,979	93	95%
HEALTH INSURANCE	12,816	4,565	6,408	6,408	50%
RETIREMENT	5,628	2,797	3,025	2,603	54%
UNEMPLOYMENT INSURANCE	1,800	19	324	1,476	18%
CELL PHONE STIPEND	1,080	-	540	540	50%
CERTIFICATE PAY	1,080	-	540	540	50%
OVERTIME	2,142	-	1,779	363	83%
DENTAL INSURANCE	903	359	452	451	50%
LIFE INSURANCE	300	136	171	129	57%
Total Personnel	104,753	51,723	54,976	49,777	52%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	-	23	-	-	0%
OFFICE SUPPLIES	1,200	1,933	487	713	41%
MINOR EQUIPMENT: OFFICE	1,000	-	-	1,000	0%
MV OILS, LUBRICANTS & FLUIDS	1,800	-	-	1,800	0%
MV REPAIR & MAINTENANCE	4,000	622	255	3,745	6%
UNIFORMS & SUPPLIES	2,000	-	178	1,822	9%
WASTEWATER SUPPLIES	2,500	1,982	-	2,500	0%
MINOR TOOLS	1,000	-	138	862	14%
EQUIPMENT	4,000	-	288	3,712	7%
MISC. TOOLS/SUPPLIES	1,000	-	127	873	13%
CHEMICALS	10,000	-	3,288	6,712	33%
BELT PRESS SUPPLIES	5,000	-	1,915	3,085	38%
SAFETY EQUIPMENT & SUPPLIES	2,000	-	461	1,539	23%
BUILDING & FACILITIES REPAIRS	1,000	70	755	245	76%
FACILITIES MAINT SUPPLIES	-	16,868	824	(824)	0%
MINOR EQUIPMENT: FIELD	-	207	87	(87)	0%
MV FUEL	4,100	-	145	3,955	4%
WASTEWATER COLLECTION	5,000	1,867	-	5,000	0%
WASTEWATER TREATMENT	5,000	7,014	746	4,254	15%
Total Supplies (Maintenance & Operations)	50,600	30,585	9,695	40,905	19%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Utilities					
ELECTRICITY	40,500	16,052	23,131	17,369	57%
Total Utilities	40,500	16,052	23,131	17,369	57%
Operational & Contractual Services					
TRAVEL & TRAINING	3,000	2,183	85	2,915	3%
CONSULTANTS & PROFESSIONALS	-	4,377	6,767	(6,767)	0%
ADVERTISING & LEGAL NOTICES	-	-	952	(952)	0%
PROPERTY & LIABILITY	5,000	4,408	5,462	(462)	109%
REPAIR & MAINTENANCE	12,000	-	1,201	10,799	10%
DUES & MEMBERSHIPS	1,000	-	-	1,000	0%
PERMITS & APPLICATIONS	-	3,396	-	-	0%
LAB TESTING	12,500	520	4,795	7,705	38%
FINES & PENALTIES	-	2,446	-	-	0%
ACCOUNTING & AUDITOR	8,200	4,900	5,000	3,200	61%
CONTRACTUAL SERVICES	12,000	4,467	28,691	(16,691)	239%
ENGINEERING/CITY ENGINEER	12,000	2,708	1,143	10,858	10%
SLUDGE HAULING	32,500	38,938	24,561	7,939	76%
IT CONTRACT	4,000	2,108	1,925	2,075	48%
LIFT STATION EQUIPMENT MAINT	15,000	2,604	19,976	(4,976)	133%
EQUIPMENT RENTAL	1,000	-	428	572	43%
Total Operational & Contractual Services	118,200	73,054	100,987	17,213	85%
Capital Outlay					
CAPITAL PROJECT CONTRACTS	10,000	8,563	-	10,000	0%
DEBT ISSUANCE COSTS	-	65,000	-	-	0%
FRANCHISE FEES	28,553	-	-	28,553	0%
DEBT SERVICE PAYMENTS	135,115	-	68,443	66,672	51%
Total Capital Outlay	173,668	73,563	68,443	105,225	0%
Total Expenditures	487,721	244,977	257,231	230,490	53%
Net Income	\$ 101,223	\$ 8,205	\$ 62,955	\$ 38,268	

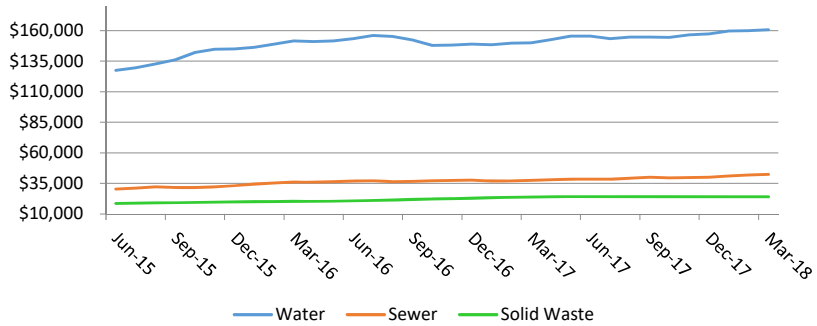
**City of Willow Park
Bank Account Balances**

	<u>At 03/31/2018</u>	<u>At 12/31/2017</u>
<u>General Fund</u>		
Operating Cash - General	\$ 1,341,473	\$ 809,424
General Fund Cash Reserve	229,161	228,452
Operating Cash - General (Police Training)	13,098	583
TexStar General Fund Capital Improvements	1,023	1,019
TexStar Fund Investment	115,143	114,751
General Fund CD - 431549	125,957	125,957
General Fund CD - 65686	123,254	122,763
	<u>1,949,109</u>	<u>1,402,950</u>
<u>Water Fund</u>		
Operating Cash - Water	686,544	928,134
Water Cash Reserve	126,436	126,045
Water Capital Improvements	285,171	284,288
TexStar Water Capital Improvements	1,523,364	1,518,187
TexStar Water Investment	127,021	126,590
Water Fund CD - 65712	63,202	62,972
Water Fund CD - 90271	50,227	50,227
	<u>2,861,964</u>	<u>3,096,442</u>
<u>Wastewater Fund</u>		
Operating Cash - Wastewater	479,882	482,418
Wastewater Package Plant	1,366,026	1,416,982
Wastewater Capital Improvements	1,633	1,628
TexStar Wastewater	23,306	23,227
Wastewater Fund CD - 431557	27,695	27,695
	<u>1,898,542</u>	<u>1,951,950</u>
<u>Other Funds</u>		
Capital Equipment/Replacement Fund	157,649	157,161
Construction Fund - Building	4,408,240	4,417,623
Construction Fund - Roads	2,170,689	2,164,049
Debt Service (I&S)	601,819	768,756
Operating Cash - Solid Waste	337,379	312,454
Police Seizure (Federal)	932	1,602
Police Seizure (State)	17,101	17,335
Tourism	47,128	43,540
TexStar Capital Equipment/Replacement	43,005	42,859
TexStar Economic Development	52,857	52,678
Water Deposits - 56788	105,058	105,005
	<u>7,941,856</u>	<u>8,083,061</u>
Total Cash	\$ 14,651,471	\$ 14,534,403

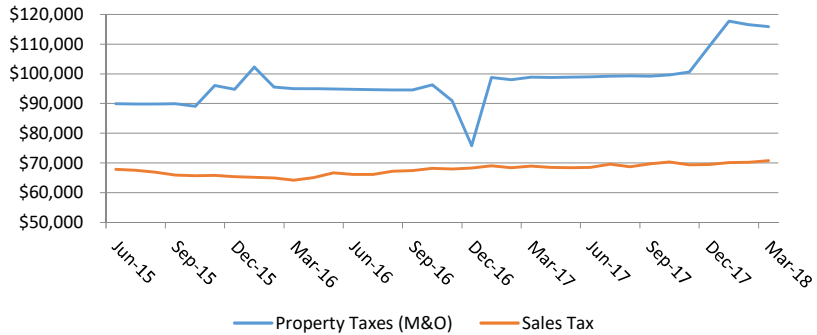


**City of Willow Park
Key Metrics & Trends
As of March 31, 2018**

User Charge Billings (12 M Moving Avg)



General Fund Tax Revenues (12 M Moving Avg)



Cash Balances as of March 31, 2018

