



City of Willow Park
Financial Update
Financial Reports as of June 30, 2018

| Financial Highlights | <u>General</u> | <u>Water</u> | <u>Wastewater</u> | <u>Solid Waste</u> |
|--|----------------|--------------|-------------------|--------------------|
| -FYTD 2017-2018 Revenue Actual | \$ 2,868,778 | \$ 1,703,611 | \$ 527,250 | \$ 222,919 |
| -FYTD 2017-2018 Expense Actual | 2,428,303 | 1,169,628 | 395,895 | 143,205 |
| -FYTD 2017-2018 Net Change | \$ 440,475 | \$ 533,983 | \$ 131,354 | \$ 79,714 |
| | | | | |
| -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 % | 71% | 86% | 90% | |
| -FYTD 2017-2018 Expense - Actual to Budget % | 60% | 61% | 81% | |

| 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 | \$ 3,110,000 | \$ 2,660,000 | \$ 1,621,601 |
| Interest Earned to Date | 68,628 | 33,182 | 11,857 | 12,813 |
| Costs Incurred to Date | (271,127) | (129,232) | (2,120,193) | (1,634,411) |
| Remaining to Spend | \$ 4,402,501 | \$ 3,013,950 | \$ 551,664 | \$ 3 |

| Monthly Performance | <u>Jun-18</u> | <u>Jun-17</u> | <u>Change</u> | <u>% Change</u> |
|--|---------------|---------------|---------------|-----------------|
| <u>General Fund</u> | | | | |
| Revenue | | | | |
| Property Tax & Other Taxes | \$ 96,125 | \$ 61,330 | \$ 34,795 | 57% |
| Franchise Fees | 289 | (1,500) | 1,789 | -119% |
| Development & Permit Fees | 52,541 | 26,113 | 26,428 | 101% |
| Fines & Forfeitures/Other Revenue | 19,414 | 7,934 | 11,480 | 145% |
| Expenses | | | | |
| Personnel Expense | 155,231 | 224,619 | (69,388) | -31% |
| Supplies (Maintenance & Operations) | 42,352 | 27,077 | 15,275 | 56% |
| Utilities | 10,417 | 7,239 | 3,178 | 44% |
| Operational & Contractual Services | 36,548 | (17,669) | 54,217 | -307% |
| Capital Outlay & Interfund Transfer | - | 333,255 | (333,255) | -100% |
| Net Income (Loss) | \$ (76,179) | \$ (480,644) | \$ 404,465 | -84% |
| | | | | |
| <u>Water & Wastewater Funds</u> | | | | |
| Revenue | \$ 278,958 | \$ 216,292 | \$ 62,665 | 29% |
| Expense | | | | |
| Personnel Expense | 41,050 | 68,846 | (27,796) | -40% |
| Supplies (Maintenance & Operations) | 19,755 | 10,963 | 8,792 | 80% |
| Utilities | 11,816 | 16,134 | (4,317) | -27% |
| Operational & Contractual Services | 18,823 | 44,723 | (25,900) | -58% |
| Capital Outlay/Debt Service | 7,265 | 4,124 | 3,141 | 76% |
| Net Income (Loss) | \$ 180,249 | \$ 71,503 | \$ 108,746 | 152% |

General Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date June 30, 2018

| | Adopted Budget | PYTD Actual | YTD Actual | Amount Remaining | Pct Spent/ Collected |
|----------------------------------|-------------------|----------------|---------------|---------------------|-------------------------|
| Revenue | | | | | |
| Property Tax & Other Taxes | | | | | |
| M & O TAX | \$ 1,511,672 | \$ 1,181,630 | \$ 1,352,525 | \$ 159,147 | 89% |
| SALES TAX | 896,426 | 612,663 | 693,372 | 203,054 | 77% |
| MIXED BEVERAGE TAX | 20,440 | 15,330 | 18,380 | 2,060 | 90% |
| AUTO/TRAILER TAXES | - | 210 | 243 | (243) | 0% |
| DELINQUENT TAXES | 15,000 | 18,215 | 5,281 | 9,719 | 35% |
| Total Property Tax & Other Taxes | 2,443,538 | 1,828,049 | 2,069,801 | 373,737 | 85% |
| Franchise Fees | | | | | |
| TXU ELECTRIC | 168,500 | 168,662 | 164,836 | 3,664 | 98% |
| A T & T | 71,016 | 56,906 | 45,132 | 25,884 | 64% |
| TEXAS GAS | 3,700 | 3,715 | 4,345 | (645) | 117% |
| MISC. FRANCHISE | 2,700 | 2,042 | 5,327 | (2,627) | 197% |
| MESH NET | 3,024 | 1,764 | 2,016 | 1,008 | 67% |
| WATER FRANCHISE FEE | 98,020 | - | - | 98,020 | 0% |
| WASTEWATER FRANCHISE FEES | 28,553 | - | - | 28,553 | 0% |
| Total Franchise Fees | 375,513 | 233,090 | 221,656 | 153,857 | 59% |
| Development & Permit Fees | | | | | |
| BUILDING PERMITS | 120,000 | 110,798 | 201,343 | (81,343) | 168% |
| HEALTH PERMITS | 9,000 | 8,565 | 11,165 | (2,165) | 124% |
| SUBCONTRACTORS PERMITS | 12,000 | 7,380 | 16,067 | (4,067) | 134% |
| REGISTRATION FEES | 7,500 | 7,970 | 5,990 | 1,510 | 80% |
| OSSF PERMITS | 1,200 | 10,000 | 3,600 | (2,400) | 300% |
| PLAN REVIEW | 25,000 | 29,022 | 53,058 | (28,058) | 212% |
| BACKFLOW INSPECTIONS | - | 200 | 100 | (100) | 0% |
| RE - INSPECTION | - | - | 400 | (400) | 0% |
| REVIEWS/ REQUESTS | 2,000 | 1,523 | 2,300 | (300) | 115% |
| METER RELEASE | - | - | 7,750 | (7,750) | 0% |
| RENTAL INSPECTIONS | 400 | 200 | - | 400 | 0% |
| IRRIGATION | - | 100 | 300 | (300) | 0% |
| LATE HOURS ALOCHOL PERMIT FEE | - | - | 770 | (770) | 0% |
| NSF FEES | - | 35 | - | - | 0% |
| Total Development & Permit Fees | 177,100 | 175,793 | 302,844 | (125,744) | 171% |
| Fines & Forfeitures | | | | | |
| NON-PARKING | 195,000 | 134,803 | 113,471 | 81,529 | 58% |
| PARKING | 1,000 | 900 | 770 | 230 | 77% |
| WARRANTS/CAPIAS | 1,200 | 1,039 | 959 | 241 | 80% |
| STATE LAW - CLASS C | 13,500 | 12,943 | 11,127 | 2,373 | 82% |
| COURT ADMINISTRATION | 100 | 8 | 16,618 | (16,518) | 16618% |
| COURT SECURITY | 3,500 | 2,816 | 4,340 | (840) | 124% |
| TIME PAYMENT | 600 | 463 | 238 | 363 | 40% |
| MC TECH FEE | 5,500 | 4,141 | 6,385 | (885) | 116% |
| SEAT BELT | 1,000 | 741 | 570 | 430 | 57% |
| Total Fines & Forfeitures | 221,400 | 157,853 | 154,477 | 66,923 | 70% |

| | Adopted Budget | PYTD Actual | YTD Actual | Amount Remaining | Pct Spent/ Collected |
|-------------------------------------|-------------------|----------------|---------------|---------------------|-------------------------|
| Other Revenue | | | | | |
| INTEREST - OPERATING FUND | - | 11,711 | 15,052 | (15,052) | 0% |
| CERTIFICATE OF OCCUPANCY | 1,000 | 1,250 | 750 | 250 | 75% |
| VFD CONTRIBUTIONS | - | 1,051 | 1,629 | (1,629) | 0% |
| SERVICE REVENUE | - | 75 | - | - | 0% |
| REVENUE RECOVERY | - | - | 5,019 | (5,019) | 0% |
| OPEN RECORDS FEES | - | - | 138 | (138) | 0% |
| USPS CONTRACT UNIT | 5,004 | 5,414 | 4,105 | 899 | 82% |
| REFUNDS/BANK CREDITS | - | 3,688 | 658 | (658) | 0% |
| MISCELLANEOUS | - | 847 | 728 | (728) | 0% |
| OTHER REIMBURSEABLES | - | 638 | (136) | 136 | 0% |
| COURT TECHNOLOGY | - | 186 | - | - | 0% |
| POLICE CONTRIBUTIONS | - | 691 | 1,054 | (1,054) | 0% |
| ACCIDENT REPORTS | 600 | 642 | 343 | 257 | 57% |
| ROAD CONTRIBUTIONS | - | 196 | 138 | (138) | 0% |
| GRANT FUNDS | 19,875 | - | - | 19,875 | 0% |
| FIRE ALARMS | 1,000 | 1,000 | 9,000 | (8,000) | 900% |
| PARK CONTRIBUTIONS | - | 5,076 | 76 | (76) | 0% |
| FOUND PROPERTY | - | - | 192 | (192) | 0% |
| FIRE SPRINKLER | 1,000 | 1,000 | 9,500 | (8,500) | 950% |
| BOND PROCEEDS | - | 406,651 | 71,755 | (71,755) | 0% |
| FROM GENERAL FUND RESERVES | 785,000 | - | - | 785,000 | 0% |
| Other Revenue | 813,479 | 440,118 | 120,000 | 693,479 | 15% |
| Total Revenue | 4,031,030 | 2,834,903 | 2,868,778 | 1,162,252 | 71% |
| Expenditures | | | | | |
| Personnel | | | | | |
| SALARIES | 1,587,659 | 1,224,782 | 1,212,866 | 374,793 | 76% |
| PAYROLL EXPENSE | 24,256 | 17,419 | 17,622 | 6,634 | 73% |
| WORKERS COMPENSATION | 37,296 | 53,219 | 29,679 | 7,617 | 80% |
| HEALTH INSURANCE | 224,273 | 106,750 | 144,711 | 79,562 | 65% |
| RETIREMENT | 120,779 | 87,214 | 92,182 | 28,597 | 76% |
| UNEMPLOYMENT INSURANCE | 5,985 | 1,338 | 4,828 | 1,157 | 81% |
| CELL PHONE STIPEND | 6,480 | 1,537 | 4,618 | 1,862 | 71% |
| CERTIFICATE PAY | 14,399 | 3,590 | 8,675 | 5,724 | 60% |
| OVERTIME | 68,898 | 27,947 | 48,779 | 20,119 | 71% |
| FLOATER SHIFTS | 16,000 | 414 | 2,526 | 13,474 | 16% |
| DENTAL INSURANCE | 15,809 | 7,756 | 10,276 | 5,533 | 65% |
| LIFE INSURANCE | 5,250 | 3,125 | 3,165 | 2,085 | 60% |
| PHYSICALS & GYM MEMBERSHIPS | 4,640 | 59 | 3,560 | 1,080 | 77% |
| ACCRUED COMP & VACATION | - | - | 4,623 | (4,623) | 0% |
| PERSONNEL SUPPORT | - | - | 1,182 | (1,182) | 0% |
| BAILIFF DUTIES | 1,400 | 300 | 925 | 475 | 66% |
| Total Personnel | 2,133,124 | 1,535,450 | 1,590,216 | 542,908 | 75% |
| Supplies (Maintenance & Operations) | | | | | |
| POSTAGE & SHIPPING | 10,216 | 1,405 | 2,178 | 8,038 | 21% |
| OFFICE SUPPLIES | 12,360 | 7,124 | 9,486 | 2,874 | 77% |
| FLOWERS/GIFTS/PLAQUES | 1,700 | 5,169 | 4,795 | (3,095) | 282% |
| BASIC OPERATING SUPPLIES | 13,729 | 14,040 | 4,226 | 9,503 | 31% |

| | Adopted Budget | PYTD Actual | YTD Actual | Amount Remaining | Pct Spent/ Collected |
|---|-------------------|----------------|---------------|---------------------|-------------------------|
| PRINTING & BINDING | 1,800 | 1,155 | 644 | 1,156 | 36% |
| MINOR EQUIPMENT: OFFICE | 5,168 | 809 | 3,732 | 1,436 | 72% |
| MV OILS, LUBRICANTS & FLUIDS | 500 | - | 218 | 282 | 44% |
| MV REPAIR & MAINTENANCE | 33,399 | 28,021 | 45,301 | (11,902) | 136% |
| UNIFORMS & SUPPLIES | 21,481 | 5,392 | 14,261 | 7,220 | 66% |
| PAVING MATERIALS | - | 16,317 | - | - | 0% |
| TRAFFIC & STREET SIGNS | 3,500 | 317 | 1,254 | 2,246 | 36% |
| FINANCE CHARGES | 200 | 155 | 389 | (189) | 194% |
| USPS CONTRACT UNIT | 1,500 | 1,057 | 796 | 704 | 53% |
| PPE AND SUPPLIES | 23,942 | - | 15,431 | 8,511 | 64% |
| MEDICAL SUPPLIES | 5,840 | 3,804 | 2,957 | 2,883 | 51% |
| FOAM SUPPLIES | 1,750 | - | 1,716 | 34 | 98% |
| ROAD ABSORBENT SUPPLIES | 1,606 | - | 1,500 | 106 | 93% |
| MINOR TOOLS | 2,000 | - | - | 2,000 | 0% |
| EQUIPMENT | 500 | 468 | - | 500 | 0% |
| MISC. TOOLS/SUPPLIES | 2,000 | - | 210 | 1,790 | 11% |
| ASPHALT MATERIALS | 31,200 | - | 5,047 | 26,153 | 16% |
| ROAD BASE MATERIALS - PAVING | 20,000 | - | 1,775 | 18,225 | 9% |
| 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 | 873 | 7,210 | 3,499 | 67% |
| BUILDING & FACILITIES REPAIRS | 9,543 | 9,879 | 6,250 | 3,293 | 65% |
| PUBLIC WORKS BUILDING | 1,000 | - | - | 1,000 | 0% |
| FACILITIES MAINT SUPPLIES | 3,000 | 8,567 | 2,166 | 834 | 72% |
| MINOR EQUIPMENT: FIELD | 4,832 | 9,302 | 5,279 | (447) | 109% |
| OPERATING SUPPLIES NON CONSUMA | 1,000 | - | 1,013 | (13) | 101% |
| SUBSCRIPTIONS & PUBLICATIONS | 3,278 | - | 1,500 | 1,778 | 46% |
| PROMOTIONS | 3,000 | 3,000 | - | 3,000 | 0% |
| MV FUEL | 34,000 | 23,373 | 28,474 | 5,526 | 84% |
| MV TIRES, TUBES & BATTERIES | 4,000 | - | 1,792 | 2,208 | 45% |
| SPECIAL EVENTS | 500 | - | - | 500 | 0% |
| AMMUNITION & WEAPONS RELATED | 800 | - | 698 | 102 | 87% |
| EMERGENCY RESPONSE SUPPLIES | 7,120 | 5,504 | 1,426 | 5,694 | 20% |
| Total Supplies (Maintenance & Operations) | 319,673 | 145,730 | 172,701 | 146,972 | 54% |
| Utilities | | | | | |
| ELECTRICITY | 32,400 | 23,575 | 24,702 | 7,698 | 76% |
| GAS | 3,660 | 2,753 | 2,427 | 1,233 | 66% |
| TELEPHONE | 14,400 | 7,771 | - | 14,400 | 0% |
| MOBILE TELEPHONE | 1,700 | - | - | 1,700 | 0% |
| COMMUNICATION SERVICES | 55,638 | 31,626 | 38,839 | 16,799 | 70% |
| Total Utilities | 107,798 | 65,725 | 65,968 | 41,830 | 61% |
| Operational & Contractual Services | | | | | |
| TRAVEL & TRAINING | 46,665 | 12,518 | 38,305 | 8,360 | 82% |
| CONSULTANTS & PROFESSIONALS | 116,500 | 118,817 | 93,290 | 23,210 | 80% |
| ADVERTISING & LEGAL NOTICES | 5,000 | 4,080 | 2,941 | 2,059 | 59% |
| PRINTING & BINDING | 800 | - | 685 | 115 | 86% |
| PROPERTY & LIABILITY | 46,000 | 41,556 | 38,191 | 7,809 | 83% |
| REPAIR & MAINTENANCE | - | 9,573 | 604 | (604) | 0% |

| | Adopted Budget | PYTD Actual | YTD Actual | Amount Remaining | Pct Spent/ Collected |
|--|-------------------|----------------|---------------|---------------------|-------------------------|
| PROFESSIONAL LICENSE | 500 | 158 | 158 | 343 | 32% |
| DUES & MEMBERSHIPS | 5,546 | 12,785 | 11,615 | (6,069) | 209% |
| SPECIAL EVENTS | - | 280 | 618 | (618) | 0% |
| PERMITS & APPLICATIONS | - | - | 30 | (30) | 0% |
| LAB TESTING | - | 7,007 | 98 | (98) | 0% |
| OTHER RENTAL | - | 198 | 202 | (202) | 0% |
| FINANCE CHARGES | - | 223 | 5 | (5) | 0% |
| FINES & PENALTIES | - | 2 | - | - | 0% |
| LEGAL/CITY ATTORNEY | 42,000 | 35,959 | 44,903 | (2,903) | 107% |
| ACCOUNTING & AUDITOR | 56,700 | 48,563 | 42,261 | 14,439 | 75% |
| CONTRACTUAL SERVICES | 136,448 | 91,122 | 162,262 | (25,814) | 119% |
| ELECTIONS ADMINISTRATION | 5,000 | 1,357 | 4,868 | 132 | 97% |
| INMATE HOUSING | 1,000 | 705 | 1,375 | (375) | 137% |
| MUNICIPAL JUDGE | 12,000 | 4,000 | 6,500 | 5,500 | 54% |
| MAGISTRATE | 2,000 | 1,600 | 2,000 | - | 100% |
| FOOD SERVICE INSPECTOR | 5,700 | 2,725 | 6,925 | (1,225) | 121% |
| ENGINEERING/CITY ENGINEER | 5,000 | 11,539 | 645 | 4,355 | 13% |
| SOLID WASTE COLLECTION | - | - | - | - | 0% |
| SOFTWARE TECH SUPPORT | 6,400 | 20,211 | 11,413 | (5,013) | 178% |
| EQUIPMENT TECH SUPPORT | 18,025 | - | 11,055 | 6,970 | 61% |
| POOL INSPECTOR | 1,650 | - | - | 1,650 | 0% |
| BLACKBOARD CONNECT | 4,160 | - | 3,824 | 336 | 92% |
| IT CONTRACT | 26,964 | 23,953 | 20,487 | 6,477 | 76% |
| JURY SERVICE | 200 | - | - | 200 | 0% |
| GOVERNMENT & MISC OPERATING | 46,000 | 766 | 4,764 | 41,236 | 10% |
| EQUIPMENT RENTAL | 9,560 | 5,692 | 5,631 | 3,929 | 59% |
| STREET MAINTENANCE | - | - | - | - | 0% |
| ANIMAL CONTROL | 49,500 | 22,500 | - | 49,500 | 0% |
| REIMBURSABLES & REFUNDS | - | - | 80 | (80) | 0% |
| Total Operational & Contractual Services | 649,318 | 477,888 | 515,734 | 133,584 | 79% |
| Capital Outlay | | | | | |
| VEHICLES | - | 406,651 | - | - | 0% |
| TECHNOLOGY PROJECTS | - | 15,370 | - | - | 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 | 427,146 | 71,755 | 734,545 | 9% |
| Transfers & Restricted Funds | | | | | |
| TRANSFER TO LEOSE FUND | 11,930 | (73,396) | 11,930 | - | 100% |
| Total Expenditures | 4,028,143 | 2,578,542 | 2,428,303 | 1,599,840 | 60% |
| Net Income | \$ 2,887 | \$ 256,361 | \$ 440,475 | \$ (437,588) | |

Water Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date June 30, 2018

| | Adopted Budget | PYTD Actual | YTD Actual | Amount Remaining | Pct Spent/ Collected |
|--|-------------------|------------------|------------------|---------------------|-------------------------|
| Revenue | | | | | |
| USER CHARGES | \$ 1,873,882 | \$ 1,319,215 | \$ 1,467,660 | \$ 406,222 | 78% |
| PENALTIES | 15,000 | 23,701 | 18,162 | (3,162) | 121% |
| NEW ACCOUNT FEES | 15,700 | 9,130 | 10,891 | 4,809 | 69% |
| TAP FEES | 10,000 | 4,750 | 2,350 | 7,650 | 24% |
| IMPACT FEES | 50,180 | 177,283 | 135,533 | (85,353) | 270% |
| INTEREST REVENUE | 9,936 | 8,887 | 31,097 | (21,161) | 313% |
| METER FEE | 5,000 | 13,882 | 23,998 | (18,998) | 480% |
| METER BOX FEE | 5,000 | 5,000 | 3,250 | 1,750 | 65% |
| RECONNECT FEES | 2,500 | 3,745 | 9,240 | (6,740) | 370% |
| RETURNED CHECK FEES | 250 | 341 | 400 | (150) | 160% |
| REFUNDS/ BANK CREDITS | 1,500 | 2,176 | - | 1,500 | 0% |
| MISCELLANEOUS REVENUE | - | (5,248) | 1,031 | (1,031) | 0% |
| ADJUSTMENT TO REVENUE | - | (25) | - | - | 0% |
| Total Revenue | 1,988,948 | 1,562,838 | 1,703,611 | 285,337 | 86% |
| Expenditures | | | | | |
| Personnel | | | | | |
| SALARIES | 257,131 | 251,041 | 234,365 | 22,766 | 91% |
| PAYROLL EXPENSE | 3,972 | 16,384 | 3,560 | 412 | 90% |
| WORKERS COMPENSATION | 6,216 | 8,465 | 7,914 | (1,698) | 127% |
| HEALTH INSURANCE | 38,447 | 21,456 | 37,161 | 1,286 | 97% |
| RETIREMENT | 19,779 | 15,522 | 18,254 | 1,525 | 92% |
| UNEMPLOYMENT INSURANCE | 1,026 | 271 | 1,308 | (282) | 128% |
| CELL PHONE STIPEND | 1,080 | 685 | 2,305 | (1,225) | 213% |
| EXTRA HELP | - | 7,758 | - | - | 0% |
| CERTIFICATE PAY | 2,280 | 157 | 369 | 1,911 | 16% |
| OVERTIME | 16,817 | 13,803 | 14,152 | 2,665 | 84% |
| DENTAL INSURANCE | 2,710 | 1,651 | 2,590 | 120 | 96% |
| LIFE INSURANCE | 900 | 651 | 876 | 24 | 97% |
| Total Personnel | 350,358 | 337,845 | 322,854 | 27,504 | 92% |
| Supplies (Maintenance & Operations) | | | | | |
| POSTAGE & SHIPPING | 11,520 | 10,923 | 12,114 | (594) | 105% |
| OFFICE SUPPLIES | 3,500 | 5,375 | 3,437 | 63 | 98% |
| FLOWERS/GIFTS/PLAQUES | 300 | - | 92 | 208 | 31% |
| BASIC OPERATING SUPPLIES | 2,000 | 279 | 611 | 1,389 | 31% |
| MINOR EQUIPMENT: OFFICE | 3,000 | 251 | 1,206 | 1,794 | 40% |
| MV REPAIR & MAINTENANCE | 16,000 | 10,326 | 6,577 | 9,423 | 41% |
| UNIFORMS & SUPPLIES | 6,500 | 3,629 | 2,339 | 4,162 | 36% |
| FINANCE CHARGES | 1,800 | 1,180 | 2,651 | (851) | 147% |
| MISC. TOOLS/SUPPLIES | 4,000 | - | 618 | 3,382 | 15% |
| ICE & INCLEMENT WEATHER | 2,000 | - | - | 2,000 | 0% |
| CHEMICALS | 10,000 | - | 5,486 | 4,514 | 55% |
| FIRE HYDRANTS | 10,500 | - | 1,470 | 9,030 | 14% |
| 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 | - | 18 | 2,482 | 1% |
| BUILDING & FACILITIES REPAIRS | 5,800 | 4,846 | 3,056 | 2,744 | 53% |
| FACILITIES MAINT SUPPLIES | 3,000 | 4,753 | 499 | 2,501 | 17% |
| MINOR EQUIPMENT: FIELD | 3,000 | 1,220 | 1,304 | 1,696 | 43% |
| SUBSCRIPTIONS & PUBLICATIONS | 2,000 | - | 315 | 1,685 | 16% |
| MV FUEL | 30,000 | 11,546 | 10,247 | 19,753 | 34% |
| WATER DISTRIBUTION SUPPLIES | 90,000 | 66,458 | 28,395 | 61,605 | 32% |
| WATER PRODUCTION SUPPLIES | 40,000 | 27,696 | 133 | 39,867 | 0% |
| Total Supplies (Maintenance & Operations) | 260,420 | 148,481 | 81,179 | 179,241 | 31% |
| Utilities | | | | | |
| ELECTRICITY | 100,000 | 69,689 | 57,230 | 42,770 | 57% |
| TELEPHONE | - | 354 | - | - | 0% |
| MOBILE TELEPHONE | 5,700 | 4,275 | 4,634 | 1,066 | 81% |
| COMMUNICATION SERVICES | 6,132 | 4,603 | 4,390 | 1,742 | 72% |
| Total Utilities | 111,832 | 78,921 | 66,255 | 45,577 | 59% |
| Operational & Contractual Services | | | | | |
| TRAVEL & TRAINING | 3,000 | 2,373 | 1,507 | 1,493 | 50% |
| CONSULTANTS & PROFESSIONALS | 25,000 | 15,905 | 15,746 | 9,254 | 63% |
| ADVERTISING & LEGAL NOTICES | 1,000 | 307 | - | 1,000 | 0% |
| PROPERTY & LIABILITY | 5,000 | 4,408 | 5,462 | (462) | 109% |
| REPAIR & MAINTENANCE | - | 7,229 | 80 | (80) | 0% |
| DUES & MEMBERSHIPS | 1,000 | 432 | 50 | 950 | 5% |
| PERMITS & APPLICATIONS | 5,000 | 4,799 | 4,550 | 450 | 91% |
| PROPERTY DAMAGE | 2,500 | (711) | - | 2,500 | 0% |
| FINANCE CHARGES | - | 480 | 12 | (12) | 0% |
| FINES & PENALTIES | - | 78 | - | - | 0% |
| ACCOUNTING & AUDITOR | 8,200 | 14,803 | 10,044 | (1,844) | 122% |
| CONTRACTUAL SERVICES | - | 5,698 | - | - | 0% |
| ENGINEERING/CITY ENGINEER | 36,000 | 14,879 | 28,256 | 7,744 | 78% |
| SOLID WASTE COLLECTION | - | - | 2,417 | (2,417) | 0% |
| SOFTWARE TECH SUPPORT | 4,000 | 3,859 | 66 | 3,934 | 2% |
| BLACKBOARD CONNECT | 1,040 | - | 956 | 84 | 92% |
| IT CONTRACT | 3,850 | 3,070 | 2,887 | 963 | 75% |
| WELL SITE MAINTENANCE | 20,000 | 30,102 | 15,207 | 4,793 | 76% |
| EQUIPMENT MAINTENANCE | 2,000 | 1,361 | - | 2,000 | 0% |
| WATER TANK MAINTENANCE | 6,000 | - | 2,772 | 3,228 | 46% |
| BUILDING MAINT - WELL SITES | 3,000 | - | - | 3,000 | 0% |
| GOVERNMENT & MISC. OPERATING | - | 3,245 | - | - | 0% |
| EQUIPMENT RENTAL | 5,000 | 2,813 | 3,182 | 1,818 | 64% |
| WATER DISTRIBUTION CONTRACTUAL | 45,000 | 32,348 | 6,735 | 38,265 | 15% |
| WATER PRODUCTION CONTRACTUAL | 50,000 | 42,226 | 42,696 | 7,304 | 85% |
| Total Operational & Contractual Services | 226,590 | 189,702 | 142,625 | 83,965 | 63% |

| | Adopted Budget | PYTD Actual | YTD Actual | Amount Remaining | Pct Spent/ Collected |
|-------------------------------|-------------------|----------------|---------------|---------------------|-------------------------|
| Capital Outlay | | | | | |
| CAPITAL PROJECT CONTRACTS | 10,000 | - | - | 10,000 | 0% |
| CAPITAL IMPROVEMENTS | - | - | - | - | 0% |
| UTILITIES: WATER DISTRIBUTION | 65,000 | 39,239 | 20,663 | 44,337 | 32% |
| UTILITIES: WATER PRODUCTION | 264,500 | - | 21,342 | 243,158 | 8% |
| PAYING AGENT FEES | - | 2,375 | 3,125 | (3,125) | 0% |
| DEBT SERVICE PAYMENTS | 635,024 | 457,755 | 511,585 | 123,439 | 81% |
| Total Capital Outlay | 974,524 | 499,369 | 556,715 | 417,809 | 57% |
| Total Expenditures | 1,923,724 | 1,254,318 | 1,169,628 | 754,096 | 61% |
| Net Income | \$ 65,224 | \$ 308,519 | \$ 533,983 | \$ (468,759) | |

Wastewater Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date June 30, 2018

| | Adopted Budget | PYTD Actual | YTD Actual | Amount Remaining | Pct Spent/ Collected |
|---|-------------------|----------------|---------------|---------------------|-------------------------|
| Revenue | | | | | |
| USER CHARGES | \$ 549,979 | \$ 345,842 | \$ 407,973 | \$ 142,006 | 74% |
| TAP FEES | - | 4,250 | 500 | (500) | 0% |
| IMPACT FEES | 38,965 | 104,200 | 99,361 | (60,396) | 255% |
| INTEREST REVENUE | - | 109 | 16,969 | (16,969) | 0% |
| REFUNDS/BANK CREDITS | - | 220 | 2,446 | (2,446) | 0% |
| Total Revenue | 588,944 | 454,621 | 527,250 | 61,695 | 90% |
| Expenditures | | | | | |
| Personnel | | | | | |
| SALARIES | 75,802 | 62,262 | 59,982 | 15,820 | 79% |
| PAYROLL EXPENSE | 1,130 | 899 | 925 | 205 | 82% |
| WORKERS COMPENSATION | 2,072 | 2,754 | 1,979 | 93 | 95% |
| HEALTH INSURANCE | 12,816 | 7,613 | 9,925 | 2,891 | 77% |
| RETIREMENT | 5,628 | 4,333 | 4,628 | 1,000 | 82% |
| UNEMPLOYMENT INSURANCE | 1,800 | 40 | 327 | 1,473 | 18% |
| CELL PHONE STIPEND | 1,080 | 291 | 831 | 249 | 77% |
| CERTIFICATE PAY | 1,080 | 291 | 831 | 249 | 77% |
| OVERTIME | 2,142 | 722 | 2,381 | (239) | 111% |
| DENTAL INSURANCE | 903 | 602 | 695 | 208 | 77% |
| LIFE INSURANCE | 300 | 228 | 237 | 63 | 79% |
| Total Personnel | 104,753 | 80,035 | 82,741 | 22,012 | 79% |
| Supplies (Maintenance & Operations) | | | | | |
| POSTAGE & SHIPPING | - | 23 | - | - | 0% |
| OFFICE SUPPLIES | 1,200 | 1,933 | 595 | 605 | 50% |
| BASIC OPERATING SUPPLIES | - | 1,060 | - | - | 0% |
| 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 | 499 | 178 | 1,822 | 9% |
| WASTEWATER SUPPLIES | 2,500 | 1,982 | 430 | 2,070 | 17% |
| MINOR TOOLS | 1,000 | - | 169 | 831 | 17% |
| EQUIPMENT | 4,000 | - | 562 | 3,438 | 14% |
| MISC. TOOLS/SUPPLIES | 1,000 | - | 706 | 294 | 71% |
| CHEMICALS | 10,000 | - | 5,587 | 4,413 | 56% |
| BELT PRESS SUPPLIES | 5,000 | - | 1,915 | 3,085 | 38% |
| SAFETY EQUIPMENT & SUPPLIES | 2,000 | 330 | 562 | 1,438 | 28% |
| BUILDING & FACILITIES REPAIRS | 1,000 | 428 | 928 | 72 | 93% |
| FACILITIES MAINT SUPPLIES | - | 23,006 | 824 | (824) | 0% |
| MINOR EQUIPMENT: FIELD | - | 207 | 87 | (87) | 0% |
| MV FUEL | 4,100 | 3,536 | 1,797 | 2,303 | 44% |
| WASTEWATER COLLECTION | 5,000 | 1,867 | 8,195 | (3,195) | 164% |
| WASTEWATER TREATMENT | 5,000 | 7,014 | 839 | 4,161 | 17% |
| Total Supplies (Maintenance & Operations) | 50,600 | 42,505 | 23,628 | 26,972 | 47% |

| | Adopted Budget | PYTD Actual | YTD Actual | Amount Remaining | Pct Spent/ Collected |
|--|-------------------|----------------|---------------|---------------------|-------------------------|
| Utilities | | | | | |
| ELECTRICITY | 40,500 | 33,293 | 37,572 | 2,928 | 93% |
| MOBILE TELEPHONE | - | 536 | - | - | 0% |
| COMMUNICATION SERVICES | - | 434 | - | - | 0% |
| Total Utilities | 40,500 | 34,264 | 37,572 | 2,928 | 93% |
| Operational & Contractual Services | | | | | |
| TRAVEL & TRAINING | 3,000 | 3,153 | 1,920 | 1,080 | 64% |
| CONSULTANTS & PROFESSIONALS | - | 6,820 | 60,267 | (60,267) | 0% |
| ADVERTISING & LEGAL NOTICES | - | 604 | 952 | (952) | 0% |
| PROPERTY & LIABILITY | 5,000 | 4,408 | 5,462 | (462) | 109% |
| REPAIR & MAINTENANCE | 12,000 | - | 4,278 | 7,722 | 36% |
| DUES & MEMBERSHIPS | 1,000 | - | 111 | 889 | 11% |
| PERMITS & APPLICATIONS | - | 3,426 | - | - | 0% |
| LAB TESTING | 12,500 | 520 | 7,162 | 5,338 | 57% |
| FINES & PENALTIES | - | 2,446 | - | - | 0% |
| ACCOUNTING & AUDITOR | 8,200 | 8,167 | 5,000 | 3,200 | 61% |
| CONTRACTUAL SERVICES | 12,000 | 7,742 | 28,761 | (16,761) | 240% |
| ENGINEERING/CITY ENGINEER | 12,000 | 2,708 | 1,143 | 10,858 | 10% |
| SLUDGE HAULING | 32,500 | 43,569 | 36,721 | (4,221) | 113% |
| IT CONTRACT | 4,000 | 3,070 | 2,887 | 1,113 | 72% |
| LIFT STATION EQUIPMENT MAINTENANCE | 15,000 | 2,604 | 27,319 | (12,319) | 182% |
| GOVERNMENT & MISC OPERATING | - | - | - | - | 0% |
| EQUIPMENT RENTAL | 1,000 | - | 428 | 572 | 43% |
| Total Operational & Contractual Services | 118,200 | 89,236 | 182,411 | (64,211) | 154% |
| Capital Outlay | | | | | |
| WASTEWATER TREATMENT | - | 9,870 | - | - | 0% |
| CAPITAL PROJECT CONTRACTS | 10,000 | 8,563 | 1,100 | 8,900 | 11% |
| 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 | 83,432 | 69,543 | 104,125 | 0% |
| Total Expenditures | 487,721 | 329,472 | 395,895 | 91,826 | 81% |
| Net Income | \$ 101,223 | \$ 125,149 | \$ 131,354 | \$ (30,131) | |

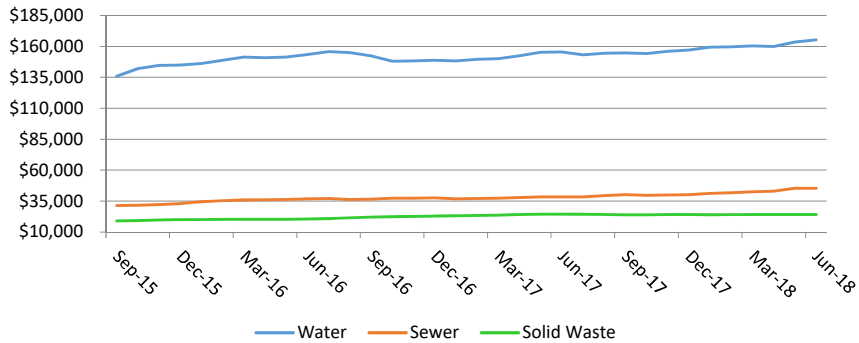
**City of Willow Park
Bank Account Balances**

| | <u>At 06/30/2018</u> | <u>At 03/31/2018</u> |
|--|----------------------|----------------------|
| <u>General Fund</u> | | |
| Operating Cash - General | \$ 1,050,292 | \$ 1,341,473 |
| General Fund Cash Reserve | 230,043 | 229,161 |
| Operating Cash - General (Police Training) | 10,932 | 13,098 |
| TexStar General Fund Capital Improvements | 1,027 | 1,023 |
| TexStar Fund Investment | 115,640 | 115,143 |
| General Fund CD - 431549 | 125,957 | 125,957 |
| General Fund CD - 65686 | 123,254 | 123,254 |
| | <u>1,657,144</u> | <u>1,949,109</u> |
| <u>Water Fund</u> | | |
| Operating Cash - Water | 989,689 | 686,544 |
| Water Cash Reserve | 126,922 | 126,436 |
| Water Capital Improvements | 286,268 | 285,171 |
| TexStar Water Capital Improvements | 1,529,939 | 1,523,364 |
| TexStar Water Investment | 127,569 | 127,021 |
| Water Fund CD - 65712 | 63,202 | 63,202 |
| Water Fund CD - 90271 | 50,227 | 50,227 |
| | <u>3,173,817</u> | <u>2,861,964</u> |
| <u>Wastewater Fund</u> | | |
| Operating Cash - Wastewater | 479,648 | 479,882 |
| Wastewater Package Plant | 551,665 | 1,366,026 |
| Wastewater Capital Improvements | 1,639 | 1,633 |
| TexStar Wastewater | 23,407 | 23,306 |
| Wastewater Fund CD - 431557 | 27,695 | 27,695 |
| | <u>1,084,053</u> | <u>1,898,542</u> |
| <u>Other Funds</u> | | |
| TIRZ Reimbursement Fund | 36,178 | - |
| Capital Equipment/Replacement Fund | 158,255 | 157,649 |
| Construction Fund - Building | 4,402,500 | 4,408,240 |
| Construction Fund - Roads | 3,013,951 | 2,170,689 |
| Debt Service (I&S) | 544,437 | 601,819 |
| Operating Cash - Solid Waste | 337,280 | 337,379 |
| Police Seizure (Federal) | 1,612 | 932 |
| Police Seizure (State) | 12,184 | 17,101 |
| Tourism | 51,687 | 47,128 |
| TexStar Capital Equipment/Replacement | 43,190 | 43,005 |
| TexStar Economic Development | 53,085 | 52,857 |
| Water Deposits - 56788 | 105,058 | 105,058 |
| | <u>8,759,417</u> | <u>7,941,856</u> |
| Total Cash | \$ 14,674,431 | \$ 14,651,471 |

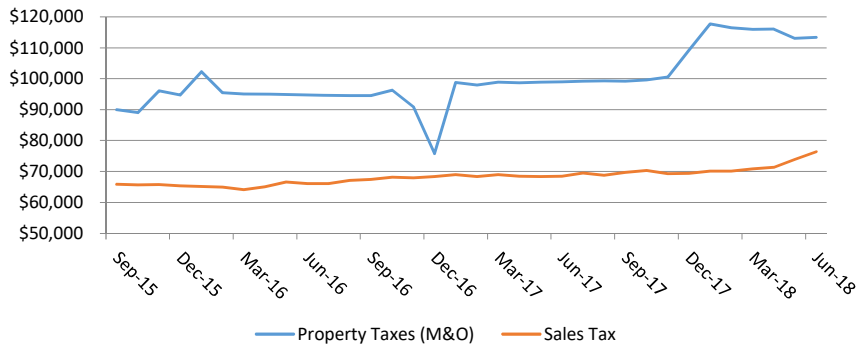


**City of Willow Park
Key Metrics & Trends
As of June 30, 2018**

User Charge Billings (12 M Moving Avg)



General Fund Tax Revenues (12 M Moving Avg)



Cash Balances as of June 30, 2018

