



City of Willow Park
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To: Honorable Mayor Neverdousky and Members of the Willow Park City Council

From: Candy Scott

Date: May 10, 2016

Item Number: May 10, 2016 Agenda, Section V, Item

Subject: Financial Update

Detail Memo

City Council Action Requested: Receive, No Action

Information:

Cash Flow Analysis:

The Financial Dashboard includes all payments and all deposits made through March 31, 2016. This will be the mid-year financial update.

Investment Report:

The City invests in CD's and Investment Pools. We have six CD's four at BBVA Compass Bank and two at First National Bank.

Board/Citizen Input: None

Financial Consideration: None

Attachment(s) Council Financial Dashboard, Fund Balance and Investment report, Budget vs Actual General Fund, Wastewater Fund and Water Fund.

City of Willow Park Council Summary

Financial Report as of March 31, 2016

	General Fund	% of Budget FY 15-16	Water Fund	% of Budget FY 15-16	Wastewater Fund	% of Budget FY 15-16
Total Estimated Revenues (Budget)	\$2,925,764.00		\$3,322,998.00		\$448,393.00	
Total Fiscal Revenues YTD	\$2,097,330.37	72%	\$943,743.44	28%	\$190,414.00	42%
Total Estimated Expenditures (Budget)	\$2,925,764.00		\$3,322,998.00		\$448,393.00	
Total Fiscal Expenditures YTD	\$1,832,309.56	63%	\$1,552,485.35	47%	\$130,051.99	29%

Sales Tax At A Glance

Total Estimated Sales Tax Revenue (Budget)	\$842,352.00		
Fiscal YTD Sales Tax	\$397,742.87	47%	(% of Budget FY 15-16)
Monthly Sales Tax Revenue Current Year	\$53,815.03		
Monthly Sales Tax Revenue Previous Year	\$62,100.46	87%	(% of Monthly Collection Over the Same Month Last Year)

Monthly Summary

Revenue

Ad Valorem Tax

M & O Taxes are 93% of projected taxes have been collected

Sales Tax

Sales Tax is 48% of projected revenue to year to date.

Development Services

Development Services 69% of projected revenue to year to date.

Municipal Court

Municipal Court is at 56% of projected revenue to year to date.

Solid Waste Sales

Solid Waste is at 38% of projected revenue year to date.

Water Sales

Water sales are at 28% of projected sales to year to date. (Summer months are our big revenue months)

Wastewater Sales

Wastewater sales are at 42% of projected sales to year to date. (Summer months are our big revenue months)

Expenses

Total Expenditures

Expenditures are at 51% of the projected expenses year to date.

Fund Balances**3/31/2016****Bank Accounts****First Financial****BBVA Compass**

Abatement	\$5,000.97	
Capital Equipment/Replacement Fund	\$35,001.66	
COB Escrow	Moved to Debt Service	
Court Security	\$13,510.70	
Court Technology	\$25,076.07	
Debt Service	\$804,444.22	
Drainage	\$986.24	
Emergency Disaster Reserve	\$1,000.04	
EPA Super Fund	\$5,000.97	
First Responder - Fire	\$52,902.82	
First Responder - Police	\$2,394.73	
Flex Participation Account	Moved to Personnel Support	
General Fund Capital Improvements	\$0.00	
General Fund Cash Reserve	\$226,483.82	
General Operating General, Wastewater, Water)	\$707,949.78	\$171,275.18
Grant	\$2,344.37	
Parks & Roads Donations	\$2,212.40	
Personnel Support	\$11,249.07	
Police Seizure (Federal)	\$1,588.98	
Police Seizure (State)	\$33,342.37	
Solid Waste	\$135,955.35	
Tourism	\$5,981.65	\$13,071.98
Wastewater Cash Reserve	\$0.00	
Wastewater Capital Improvements	\$1,614.16	
Water Cash Reserve	\$124,958.92	
Water Capital Improvements	\$281,839.29	
	\$2,480,838.58	\$184,347.16
TexStar Accounts		
TexStar Capital Equipment/Replacement	\$42,348.41	
TexStar Economic Development	\$52,063.02	
TexStar General Fund Capital Improvements	\$1,007.18	
TexStar General Fund Investment	\$113,412.32	
TexStar Wastewater	\$22,955.74	
TexStar Water Capital Improvements	\$1,500,472.13	
TexStar Water Investment	\$125,112.53	
	\$1,857,371.33	

CD's

Fund/CD #	Bank	Term	Interest Rate	Value
General Fund - 431549	BBVA Compass Bank	12 mo	0.07%	\$125,228.23
General Fund - 65686	First National Bank	12 mo	0.20%	\$121,988.53
				\$247,216.76
Water Fund - 65712	First National Bank	12 mo	0.20%	\$62,584.63
Water Fund - 90271	BBVA Compass Bank	12 mo	0.07%	\$49,936.41
Water Deposits - 56788	BBVA Compass Bank	6 mo	0.12%	\$105,005.00
				\$217,526.04
Wastewater Fund - 431557	BBVA Compass Bank	12 mo	0.07%	\$27,535.18
				\$27,535.18
				\$492,277.98

City of Willow Park
Budget vs. Actual by Programs/Projects
October 2015 through March 2016

	Total General Fund			
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributions Revenues				
00-6030 · VFD Contributions	1,153.92	0.00	1,153.92	100.0%
00-6051 · Police Contributions	599.01	0.00	599.01	100.0%
00-6090 · Road Contributions	63.00	0.00	63.00	100.0%
00-6096 · Park Contributions	27.00	0.00	27.00	100.0%
Total Contributions Revenues	1,842.93	0.00	1,842.93	100.0%
Fines & Forfeitures Revenues				
00-6060 · Non-Parking	90,491.00	97,476.98	-6,985.98	92.83%
00-6061 · Parking	120.00	249.98	-129.98	48.0%
00-6062 · Warrants/CAPIAS	758.44	900.00	-141.56	84.27%
00-6063 · State Law - Class C	7,784.46	6,000.00	1,784.46	129.74%
00-6064 · Court Administration	6.40	0.00	6.40	100.0%
00-6066 · Time Payment	239.96	0.00	239.96	100.0%
00-6085 · Seat Belt	275.00	0.00	275.00	100.0%
Total Fines & Forfeitures Revenues	99,675.26	104,626.96	-4,951.70	95.27%
Franchise Revenues				
00-6020 · TU Electric	173,681.75	168,032.00	5,649.75	103.36%
00-6021 · A T & T	37,401.59	27,500.00	9,901.59	136.01%
00-6022 · Texas Gas	3,621.30	3,972.00	-350.70	91.17%
00-6025 · Misc. Franchise	1,643.05	1,357.50	285.55	121.04%
00-6027 · Mesh. Net	1,512.00	1,512.00	0.00	100.0%
00-6028 · Water Franchise Fee	0.00	46,389.52	-46,389.52	0.0%
00-6029 · Wastewater Franchise Fees	0.00	11,141.48	-11,141.48	0.0%
Total Franchise Revenues	217,859.69	259,904.50	-42,044.81	83.82%
License & Permits Revenues				
00-6070 · Building Permits	41,398.62	150,000.00	-108,601.38	27.6%
00-6071 · Health Permits	7,645.00	7,999.96	-354.96	95.56%
00-6072 · Subcontractors Permits	11,659.97	30,000.00	-18,340.03	38.87%
00-6073 · Registration Fees	4,741.70	6,000.00	-1,258.30	79.03%
00-6074 · Business Oriented	150.00	0.00	150.00	100.0%
00-6075 · OSSF Permits	600.00	1,600.04	-1,000.04	37.5%
00-6076 · Well Application Fee	0.00	1,500.00	-1,500.00	0.0%
00-6077 · Plan Review	18,124.52	40,000.04	-21,875.52	45.31%
00-6083 · Meter Release	30.00	499.96	-469.96	6.0%
00-6084 · Rental Inspections	600.00	1,999.96	-1,399.96	30.0%
00-6095 · Fire Alarms	0.00	2,400.00	-2,400.00	0.0%
Total License & Permits Revenues	84,949.81	241,999.96	-157,050.15	35.1%

City of Willow Park
Budget vs. Actual by Programs/Projects
October 2015 through March 2016

	Total General Fund			
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
Other Revenue Revenues				
00-5046 · Other Reimbursables.	760.00	0.00	760.00	100.0%
00-6035 · Parker County Run Funds	18,750.00	0.00	18,750.00	100.0%
00-6040 · USPO Contract Unit	3,991.68	2,499.98	1,491.70	159.67%
00-6041 · Refunds/Bank Credits	2,328.35	0.00	2,328.35	100.0%
00-6042 · Miscellaneous	69,014.16	0.00	69,014.16	100.0%
00-6043 · Adjustment to Revenue	-1,081.41	0.00	-1,081.41	100.0%
00-6046 · Other Reimbursables	2,476.33	0.00	2,476.33	100.0%
00-6047 · Bond Proceeds	2,762.88	0.00	2,762.88	100.0%
00 6049 · Room Rental - Community	75.00	0.00	75.00	100.0%
00-6053 · Accident Reports	246.00	0.00	246.00	100.0%
00-6097 · Rescue Recovery	0.00	2,499.98	-2,499.98	0.0%
Total Other Revenue Revenues	99,322.99	4,999.96	94,323.03	1,986.48%
Revenue Revenues				
00-6000 · M & O Tax	1,115,185.41	1,170,301.77	-55,116.36	95.29%
00-6001 · City Sales Tax	397,742.87	433,101.77	-35,358.90	91.84%
00-6002 · Alcohol Sales Tax	9,684.09	9,053.00	631.09	106.97%
00-6005 · Interest - Operating Fund	607.41	225.98	381.43	268.79%
00-6007 · Delinquent Taxes	21,863.13	8,538.98	13,324.15	256.04%
00-6031 · Service Revenue	20.00	0.00	20.00	100.0%
00-6050 · Police Training	1,338.60	0.00	1,338.60	100.0%
Total Revenue Revenues	1,546,090.80	1,621,221.50	-75,130.70	95.37%
Reviews & Inspections Revenues				
00-6079 · Backflow Inspections	0.00	100.00	-100.00	0.0%
00-6080 · Re - Inspection	0.00	1,200.00	-1,200.00	0.0%
00-6082 · Reviews/ Requests	1,730.00	1,200.00	530.00	144.17%
Total Reviews & Inspections Revenues	1,730.00	2,500.00	-770.00	69.2%
Total Income	2,051,471.48	2,235,252.88	-183,781.40	91.78%
Gross Profit	2,051,471.48	2,235,252.88	-183,781.40	91.78%
Expense				
Acct. Transf.& Restricted Funds				
70-8705 · Interfund Transfer	-84,196.25	0.00	-84,196.25	100.0%
70-8751 · Transfer to Personnel Support	0.00	5,385.00	-5,385.00	0.0%
70-8752 · Transfer to Economic Developmen	0.00	34,343.48	-34,343.48	0.0%
Total Acct. Transf.& Restricted Funds	-84,196.25	39,728.48	-123,924.73	-211.93%

City of Willow Park
Budget vs. Actual by Programs/Projects
October 2015 through March 2016

	Total General Fund			
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
Capital Outlay Expenditures				
60-8601 · Motor Equipment	45,806.91	0.00	45,806.91	100.0%
60-8603 · Road Improvements	815.79	0.00	815.79	100.0%
60-8604 · Heavy Equipment	110,456.25	0.00	110,456.25	100.0%
60-8607 · Capital Improvements	18,597.19	0.00	18,597.19	100.0%
60-8623 · Grant Purchases	5,093.04	0.00	5,093.04	100.0%
60-8624 · Equipment Purchase	1,515.70	0.00	1,515.70	100.0%
60-8645 · Capital Equipment Replacement	3,432.00	0.00	3,432.00	100.0%
Total Capital Outlay Expenditures	185,716.88	0.00	185,716.88	100.0%
Contractual Services Expenditur				
40-8463 · Economic Development	11,526.78	0.00	11,526.78	100.0%
40-8401 · Consultants & Professionals	63,081.48	41,550.00	21,531.48	151.82%
40-8404 · Property & Liability	31,091.67	29,267.50	1,824.17	106.23%
40-8405 · Repair & Maintenance	5,829.41	6,052.00	-222.59	96.32%
40-8408 · Other Contractual	538.25	3,998.00	-3,459.75	13.46%
40-8410 · Lab Testing	20.00	0.00	20.00	100.0%
40-8412 · Other Rental	1,190.49	2,400.00	-1,209.51	49.6%
40-8416 · Legal	3,000.00	27,998.00	-24,998.00	10.72%
40-8417 · Auditor	4,420.00	7,000.00	-2,580.00	63.14%
40-8418 · Central Tax Authority	15,028.50	12,998.00	2,030.50	115.62%
40-8419 · Elections Administration	4,978.18	3,750.00	1,228.18	132.75%
40-8420 · Inmate Housing	105.75	0.00	105.75	100.0%
40-8421 · Municipal Judge	6,000.00	6,000.00	0.00	100.0%
40-8422 · Magistrate	1,600.00	1,400.02	199.98	114.28%
40-8423 · Food Service Inspector	2,575.00	0.00	2,575.00	100.0%
40-8424 · Engineering	0.00	1,200.00	-1,200.00	0.0%
40-8426 · Software Tech Support	5,982.33	7,500.00	-1,517.67	79.76%
40-8427 · Equipment Tech Support	13,639.60	1,900.00	11,739.60	717.87%
40-8435 · Pool Inspector	0.00	0.00	0.00	0.0%
40-8437 · Connect CTY	3,824.00	7,498.00	-3,674.00	51.0%
40-8438 · IT Contract	12,291.82	20,101.98	-7,810.16	61.15%
40-8451 · Equipment Rental	0.00	4,252.00	-4,252.00	0.0%
40-8453 · Repair & Maintenance - Other	980.00	0.00	980.00	100.0%
40-8462 · Animal Control	11,500.00	23,400.00	-11,900.00	49.15%
40-8464 · Equipment Annual	3,242.60			
Total Contractual Services Expenditur	202,445.86	208,265.50	-5,819.64	97.21%
Operations Expenditures				
20-8203 · Miscellaneous Operating	4,915.38	3,792.00	1,123.38	129.63%
20-8214 · Finance Charges	519.70	240.00	279.70	216.54%

City of Willow Park
Budget vs. Actual by Programs/Projects
October 2015 through March 2016

Total General Fund				
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
20-8215 · USPS Contract Unit	257.34	0.00	257.34	100.0%
20-8268 · Subscriptions & Publications	55.26	1,530.00	-1,474.74	3.61%
20-8275 · Special Events	0.00	560.00	-560.00	0.0%
40-8400 · Travel & Training	16,631.53	16,872.00	-240.47	98.58%
40-8402 · Advertising & Legal Notices	11,248.02	2,100.00	9,148.02	535.62%
40-8406 · Professional License	607.50	0.00	607.50	100.0%
40-8407 · Dues & Memberships	4,201.12	3,992.00	209.12	105.24%
40-8409 · Permits & Applications	866.34	0.00	866.34	100.0%
40-8411 · Property Damage	468.00	0.00	468.00	100.0%
50-8502 · Reimbursables Other	332.90	2,700.00	-2,367.10	12.33%
Total Operations Expenditures	40,103.09	31,786.00	8,317.09	126.17%
Personnel Expenditures				
10-8100 · Salaries	779,126.68	780,776.50	-1,649.82	99.79%
10-8101 · Payroll Expense	11,382.97	19,245.42	-7,862.45	59.15%
10-8102 · Workers Compensation	28,739.56	28,370.00	369.56	101.3%
10-8103 · Health Insurance	76,060.62	113,025.00	-36,964.38	67.3%
10-8104 · Retirement	44,307.10	54,316.93	-10,009.83	81.57%
10-8105 · Unemployment Insurance	5,138.42	7,452.00	-2,313.58	68.95%
10-8107 · Certificate Pay	0.00	12,899.99	-12,899.99	0.0%
10-8108 · Extra Help	0.00	7,277.98	-7,277.98	0.0%
10-8110 · Accrued Comp & Vacation	4,108.30	0.00	4,108.30	100.0%
10-8124 · Floater Shifts	3,878.40	8,002.00	-4,123.60	48.47%
10-8125 · Dental Insurance	6,349.86	6,660.00	-310.14	95.34%
10-8126 · Life Insurance	2,810.20	2,592.00	218.20	108.42%
10-8127 · Physicals	165.00	400.00	-235.00	41.25%
10-8128 · Overtime	123.50	18,511.44	-18,387.94	0.67%
Total Personnel Expenditures	962,190.61	1,059,529.26	-97,338.65	90.81%
Supplies & Maintenance				
20-8200 · Postage	912.30	2,412.00	-1,499.70	37.82%
20-8201 · Office Supplies	5,205.27	5,786.00	-580.73	89.96%
20-8202 · Flowers/ Gifts/ Plaques	776.43	1,699.48	-923.05	45.69%
20-8204 · Office Equip Repair & Maint.	0.00	0.00	0.00	0.0%
20-8205 · Minor Office Equipment	1,784.21	2,100.00	-315.79	84.96%
20-8206 · MV Oils, Lubricants & Fluids	0.00	0.00	0.00	0.0%
20-8207 · MV Repair & Maintenance	25,552.62	15,450.00	10,102.62	165.39%
20-8208 · Uniforms & Supplies	3,853.98	3,504.00	349.98	109.99%
20-8209 · Paving Materials	11,033.57	0.00	11,033.57	100.0%
20-8210 · Traffic & Street Signs	1,663.65	0.00	1,663.65	100.0%
20-8216 · PPE and Supplies	3,505.70	3,999.98	-494.28	87.64%
20-8217 · EMS Supplies	1,224.48	1,448.00	-223.52	84.56%

City of Willow Park
Budget vs. Actual by Programs/Projects
October 2015 through March 2016

Total General Fund				
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
20-8219 · Foam Supplies	478.80	0.00	478.80	100.0%
20-8223 · Equipment	1,253.28	0.00	1,253.28	100.0%
20-8224 · Misc. Tools/Supplies	294.97	0.00	294.97	100.0%
20-8227 · Ice Melt Materials	2,419.80	2,498.00	-78.20	96.87%
20-8253 · Safety Equipment	1,945.46	2,220.00	-274.54	87.63%
20-8260 · Building Maintenance	240.36	750.00	-509.64	32.05%
20-8261 · City Hall	28,553.65	3,600.00	24,953.65	793.16%
20-8262 · Police/Fire Department	5,717.20	3,502.00	2,215.20	163.26%
20-8263 · Public Works Building	0.00	3,000.00	-3,000.00	0.0%
20-8265 · Miscellaneous Operating - Other	32,721.47	6,162.02	26,559.45	531.02%
20-8266 · Minor Equipment	3,949.93	6,600.00	-2,650.07	59.85%
20-8267 · Operating Supplies Non Consumab	0.00	1,598.00	-1,598.00	0.0%
20-8270 · MV Fuel	10,282.23	29,798.00	-19,515.77	34.51%
20-8272 · Street Repair Materials	0.00	34,343.00	-34,343.00	0.0%
20-8278 · Emergency Medical Equipment	0.00	0.00	0.00	0.0%
40-8403 · Printing & Binding	378.74	1,646.00	-1,267.26	23.01%
Total Supplies & Maintenance	143,748.10	132,116.48	11,631.62	108.8%
Utilities Expenditures				
30-8300 · Electricity	21,192.88	15,000.00	6,192.88	141.29%
30-8301 · Gas	1,503.66	1,200.00	303.66	125.31%
30-8302 · Basic Telephone	5,738.23	2,508.00	3,230.23	228.8%
30-8303 · Long Distance Telephone	22.89	0.00	22.89	100.0%
30-8305 · Communication Services	8,817.05	15,750.00	-6,932.95	55.98%
Total Utilities Expenditures	37,274.71	34,458.00	2,816.71	108.17%
Total Expense	1,487,283.00	1,505,883.72	-18,600.72	98.77%
Net Ordinary Income	564,188.48	729,369.16	-165,180.68	77.35%
Net Income	564,188.48	729,369.16	-165,180.68	77.35%

City of Willow Park
Budget vs. Actual by Programs/Projects - Wastewater
October 2015 through March 2016

	Waste Water Fund			
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Other Revenue Revenues				
00-5046 · Other Reimbursables.	0.00	0.00	0.00	0.0%
Total Other Revenue Revenues	0.00	0.00	0.00	0.0%
Revenue Revenues				
00-5000 · User Charges	223,203.93	192,503.41	30,700.52	115.95%
00-5003 · Tap Fees	0.00	0.00	0.00	0.0%
00-5005 · Interest -Operating Fund	25.67	0.00	25.67	100.0%
00-5009 · Development Contribution/Deposi	114,630.00	0.00	114,630.00	100.0%
Total Revenue Revenues	337,859.60	192,503.41	145,356.19	175.51%
Total Income	337,859.60	192,503.41	145,356.19	175.51%
Gross Profit	337,859.60	192,503.41	145,356.19	175.51%
Expense				
Acct. Transf.& Restricted Funds				
70-8737 · Transfer to Water Fund	0.00	38,233.00	-38,233.00	0.0%
70-8741 · Trandfer to General Fund	0.00	11,369.00	-11,369.00	0.0%
Total Acct. Transf.& Restricted Funds	0.00	49,602.00	-49,602.00	0.0%
Capital Outlay Expenditures				
60-8640 · Wastewater Lift Stations	15,049.83	0.00	15,049.83	100.0%
Total Capital Outlay Expenditures	15,049.83	0.00	15,049.83	100.0%
Contractual Services Expenditur				
40-8401 · Consultants & Professionals	0.00	5,002.00	-5,002.00	0.0%
40-8404 · Property & Liability	4,253.25	5,500.00	-1,246.75	77.33%
40-8405 · Repair & Maintenance	0.00	6,000.00	-6,000.00	0.0%
40-8410 · Lab Testing	4,075.00	6,000.00	-1,925.00	67.92%
40-8416 · Legal	0.00	1,800.00	-1,800.00	0.0%
40-8417 · Auditor	4,420.00	7,000.00	-2,580.00	63.14%
40-8424 · Engineering	0.00	6,000.00	-6,000.00	0.0%
40-8425 · Solid Waste Collection	18,770.91	12,000.00	6,770.91	156.42%
40-8438 · IT Contract	2,543.16	2,002.00	541.16	127.03%
Total Contractual Services Expenditur	34,062.32	51,304.00	-17,241.68	66.39%
Operations Expenditures				
20-8203 · Miscellaneous Operating	0.00	1,200.00	-1,200.00	0.0%
40-8400 · Travel & Training	0.00	4,252.00	-4,252.00	0.0%
40-8402 · Advertising & Legal Notices	0.00	98.00	-98.00	0.0%

City of Willow Park
Budget vs. Actual by Programs/Projects - Wastewater
October 2015 through March 2016

Waste Water Fund				
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
40-8407 · Dues & Memberships	0.00	398.00	-398.00	0.0%
40-8409 · Permits & Applications	20.00	0.00	20.00	100.0%
40-8415 · Fines & Penalties	7,338.00	7,338.00	0.00	100.0%
40-8450 · Sewer Line Maintenance	0.00	0.00	0.00	0.0%
40-8467 · Wastewater Collection	0.00	5,002.00	-5,002.00	0.0%
40-8468 · WastewaterTreatment	0.00	3,000.00	-3,000.00	0.0%
Total Operations Expenditures	7,358.00	21,288.00	-13,930.00	34.56%
Personnel Expenditures				
10-8100 · Salaries	20,803.66	44,445.01	-23,641.35	46.81%
10-8101 · Payroll Expense	262.03	1,096.51	-834.48	23.9%
10-8102 · Workers Compensation	1,509.42	1,650.00	-140.58	91.48%
10-8103 · Health Insurance	2,306.24	6,600.00	-4,293.76	34.94%
10-8104 · Retirement	1,222.74	3,129.02	-1,906.28	39.08%
10-8105 · Unemployment Insurance	163.51	414.00	-250.49	39.5%
10-8107 · Certificate Pay	0.00	1,478.00	-1,478.00	0.0%
10-8125 · Dental Insurance	207.12	360.00	-152.88	57.53%
10-8126 · Life Insurance	71.25	144.00	-72.75	49.48%
10-8128 · Overtime	0.00	1,248.00	-1,248.00	0.0%
Total Personnel Expenditures	26,545.97	60,564.54	-34,018.57	43.83%
Supplies & Maintenance				
20-8200 · Postage	0.00	202.00	-202.00	0.0%
20-8201 · Office Supplies	0.00	600.00	-600.00	0.0%
20-8202 · Flowers/ Gifts/ Plaques	0.00	274.00	-274.00	0.0%
20-8204 · Office Equip Repair & Maint.	0.00	502.00	-502.00	0.0%
20-8207 · MV Repair & Maintenance	185.00	1,200.00	-1,015.00	15.42%
20-8208 · Uniforms & Supplies	0.00	502.00	-502.00	0.0%
20-8212 · Wastewater Supplies	10,165.74	0.00	10,165.74	100.0%
20-8223 · Equipment	1,805.58	0.00	1,805.58	100.0%
20-8224 · Misc. Tools/Supplies	1,006.82	0.00	1,006.82	100.0%
20-8253 · Safety Equipment	0.00	1,500.00	-1,500.00	0.0%
20-8260 · Building Maintenance	0.00	600.00	-600.00	0.0%
20-8265 · Miscellaneous Operating - Other	3,059.59	600.00	2,459.59	509.93%
20-8266 · Minor Equipment	0.00	998.00	-998.00	0.0%
20-8267 · Operating Supplies Non Consumab	0.00	9,000.00	-9,000.00	0.0%
20-8270 · MV Fuel	0.00	1,200.00	-1,200.00	0.0%
20-8279 · Wastewater Collection	0.00	6,000.00	-6,000.00	0.0%
20-8280 · Wastewater Treatment	0.00	6,000.00	-6,000.00	0.0%
40-8403 · Printing & Binding	0.00	600.00	-600.00	0.0%
Total Supplies & Maintenance	16,222.73	29,778.00	-13,555.27	54.48%

Utilities Expenditures

City of Willow Park
Budget vs. Actual by Programs/Projects - Wastewater
October 2015 through March 2016

		Waste Water Fund		
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
30-8300 · Electricity	8,317.34	15,000.00	-6,682.66	55.45%
30-8302 · Basic Telephone	0.00	652.00	-652.00	0.0%
30-8304 · Mobile Telephone	0.00	600.00	-600.00	0.0%
30-8305 · Communication Services	0.00	1,200.00	-1,200.00	0.0%
30-8310 · Water/Wasetwater	0.00	1,500.00	-1,500.00	0.0%
Total Utilities Expenditures	8,317.34	18,952.00	-10,634.66	43.89%
Total Expense	107,556.19	231,488.54	-123,932.35	46.46%
Net Ordinary Income	230,303.41	-38,985.13	269,288.54	-590.75%
Net Income	230,303.41	-38,985.13	269,288.54	-590.75%

City of Willow Park
Budget vs. Actual by Programs/Projects - Water
October 2015 through March 2016

Water Fund				
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Other Revenue Revenues				
00-5010 · Surety Bond Forfiture	20,000.00	0.00	20,000.00	100.0%
00-5030 · Reconnect Fees	35.00	0.00	35.00	100.0%
00-5031 · Returned Check Fees	270.00	0.00	270.00	100.0%
00-5042 · Miscellaneous.	460.84	0.00	460.84	100.0%
00-5043 · Adjustment to Revenue.	-34,525.06	0.00	-34,525.06	100.0%
00-5046 · Other Reimbursables.	1,793.20	0.00	1,793.20	100.0%
00-5047 · Disconnect Fees	50.00	0.00	50.00	100.0%
Total Other Revenue Revenues	-11,916.02	0.00	-11,916.02	100.0%
Revenue Revenues				
00-5000 · User Charges	915,235.45	1,533,761.52	-618,526.07	59.67%
00-5001 · Penalties	14,102.03	0.00	14,102.03	100.0%
00-5002 · New Account Fees	9,032.03	0.00	9,032.03	100.0%
00-5003 · Tap Fees	1,500.00	0.00	1,500.00	100.0%
00-5004 · Impact Fees	-114.35	0.00	-114.35	100.0%
00-5008 · Meter Fees	1,080.00	0.00	1,080.00	100.0%
00-5009 · Development Contribution/Deposi	14,000.00	0.00	14,000.00	100.0%
Total Revenue Revenues	954,835.16	1,533,761.52	-578,926.36	62.25%
Total Income	942,919.14	1,533,761.52	-590,842.38	61.48%
Gross Profit	942,919.14	1,533,761.52	-590,842.38	61.48%
Expense				
Acct. Transf.& Restricted Funds				
70-8702 · Debt Service	0.00	0.00	0.00	0.0%
70-8705 · Interfund Transfer	0.00	0.00	0.00	0.0%
70-8716 · Paying Agent Fees	675.00	0.00	675.00	100.0%
70-8726 · Tank Maintenance	53,204.09	0.00	53,204.09	100.0%
70-8737 · Transfer to Water Fund	8,463.36	0.00	8,463.36	100.0%
70-8741 · Trandfer to General Fund	0.00	61,378.00	-61,378.00	0.0%
70-8753 · Transfer to Debt Service	0.00	222,366.00	-222,366.00	0.0%
Total Acct. Transf.& Restricted Funds	62,342.45	283,744.00	-221,401.55	21.97%
Capital Outlay Expenditures				
60-8600 · Office Equipment	230.00	0.00	230.00	100.0%
60-8601 · Motor Equipment	150,306.55	0.00	150,306.55	100.0%
60-8604 · Heavy Equipment	472,377.00	0.00	472,377.00	100.0%
60-8607 · Capital Improvements	82,795.11	99,998.00	-17,202.89	82.8%
60-8630 · Water Wells	0.00	0.00	0.00	0.0%

City of Willow Park
Budget vs. Actual by Programs/Projects - Water
October 2015 through March 2016

Water Fund				
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
60-8643 · Water Lines	0.00	0.00	0.00	0.0%
60-8646 · Water Distribution	0.00	684,998.00	-684,998.00	0.0%
60-8647 · Water Production	0.00	21,000.00	-21,000.00	0.0%
Total Capital Outlay Expenditures	705,708.66	805,996.00	-100,287.34	87.56%
Contractual Services Expenditur				
40-8401 · Consultants & Professionals	310.81	62,498.00	-62,187.19	0.5%
40-8404 · Property & Liability	4,253.25	16,650.00	-12,396.75	25.55%
40-8405 · Repair & Maintenance	0.00	12,000.00	-12,000.00	0.0%
40-8408 · Other Contractual	4,290.00	0.00	4,290.00	100.0%
40-8410 · Lab Testing	5,101.74	0.00	5,101.74	100.0%
40-8412 · Other Rental	19,895.28	7,500.00	12,395.28	265.27%
40-8416 · Legal	0.00	1,500.00	-1,500.00	0.0%
40-8417 · Auditor	4,420.00	7,000.00	-2,580.00	63.14%
40-8424 · Engineering	3,509.90	18,000.00	-14,490.10	19.5%
40-8425 · Solid Waste Collection	0.00	3,000.00	-3,000.00	0.0%
40-8426 · Software Tech Support	14,997.49	0.00	14,997.49	100.0%
40-8427 · Equipment Tech Support	941.74	0.00	941.74	100.0%
40-8437 · Connect CTY	956.00	0.00	956.00	100.0%
40-8438 · IT Contract	2,921.95	11,302.00	-8,380.05	25.85%
40-8451 · Equipment Rental	1,028.33	0.00	1,028.33	100.0%
40-8453 · Repair & Maintenance - Other	13,692.24	0.00	13,692.24	100.0%
Total Contractual Services Expenditur	76,318.73	139,450.00	-63,131.27	54.73%
Operations Expenditures				
20-8203 · Miscellaneous Operating	216.58	0.00	216.58	100.0%
20-8214 · Finance Charges	675.69	0.00	675.69	100.0%
20-8268 · Subscriptions & Publications	0.00	2,498.00	-2,498.00	0.0%
20-8275 · Special Events	635.38	0.00	635.38	100.0%
40-8400 · Travel & Training	12,279.70	4,252.00	8,027.70	288.8%
40-8407 · Dues & Memberships	0.00	926.00	-926.00	0.0%
40-8409 · Permits & Applications	5,444.98	2,498.00	2,946.98	217.97%
40-8411 · Property Damage	2,780.07	0.00	2,780.07	100.0%
40-8442 · Water Main Maintenance	27,755.18	0.00	27,755.18	100.0%
40-8443 · Well Site Maintenance	12,252.16	0.00	12,252.16	100.0%
40-8444 · Equipment Maintenance	512.85	0.00	512.85	100.0%
40-8469 · Water Production	0.00	19,748.00	-19,748.00	0.0%
50-8502 · Reimbursables Other	0.00	3,000.00	-3,000.00	0.0%
50-8503 · Water Deposit Refunds	6,240.86	0.00	6,240.86	100.0%
Total Operations Expenditures	68,793.45	32,922.00	35,871.45	208.96%
Personnel Expenditures				
10-8100 · Salaries	206,419.22	135,250.50	71,168.72	152.62%

City of Willow Park
Budget vs. Actual by Programs/Projects - Water
October 2015 through March 2016

Water Fund				
	Oct '15 - Mar 16	Budget	\$ Over Budget	% of Budget
10-8101 · Payroll Expense	3,457.53	3,768.50	-310.97	91.75%
10-8102 · Workers Compensation	5,507.97	6,600.00	-1,092.03	83.45%
10-8103 · Health Insurance	24,670.10	26,400.00	-1,729.90	93.45%
10-8104 · Retirement	11,203.38	9,665.02	1,538.36	115.92%
10-8105 · Unemployment Insurance	1,699.13	1,656.00	43.13	102.6%
10-8107 · Certificate Pay	0.00	600.00	-600.00	0.0%
10-8110 · Accrued Comp & Vacation	2,139.12	5,002.00	-2,862.88	42.77%
10-8125 · Dental Insurance	2,140.24	1,440.00	700.24	148.63%
10-8126 · Life Insurance	740.98	576.00	164.98	128.64%
10-8127 · Physicals	0.00	98.00	-98.00	0.0%
10-8128 · Overtime	0.00	9,532.00	-9,532.00	0.0%
Total Personnel Expenditures	257,977.67	200,588.02	57,389.65	128.61%
Supplies & Maintenance				
20-8200 · Postage	5,359.71	6,540.00	-1,180.29	81.95%
20-8201 · Office Supplies	2,085.52	2,400.00	-314.48	86.9%
20-8202 · Flowers/ Gifts/ Plaques	861.65	150.00	711.65	574.43%
20-8205 · Minor Office Equipment	1,353.39	4,200.00	-2,846.61	32.22%
20-8207 · MV Repair & Maintenance	13,769.96	9,000.00	4,769.96	153.0%
20-8208 · Uniforms & Supplies	4,347.55	3,248.00	1,099.55	133.85%
20-8210 · Traffic & Street Signs	1,056.55	0.00	1,056.55	100.0%
20-8211 · Water Supplies	10,900.23	0.00	10,900.23	100.0%
20-8212 · Wastewater Supplies	7,282.93	0.00	7,282.93	100.0%
20-8222 · Minor Tools	1,674.50	0.00	1,674.50	100.0%
20-8223 · Equipment	5,065.83	0.00	5,065.83	100.0%
20-8224 · Misc. Tools/Supplies	10,481.87	0.00	10,481.87	100.0%
20-8226 · Road Base Materials - Paving	2,780.00	0.00	2,780.00	100.0%
20-8227 · Ice Melt Materials	0.00	998.00	-998.00	0.0%
20-8230 · Chemicals	1,954.73	0.00	1,954.73	100.0%
20-8231 · Water Meters	76,582.43	0.00	76,582.43	100.0%
20-8233 · Road Base Material - Main Break	29.97	0.00	29.97	100.0%
20-8250 · Street Supplies	0.00	6,000.00	-6,000.00	0.0%
20-8253 · Safety Equipment	2,772.90	1,252.00	1,520.90	221.48%
20-8260 · Building Maintenance	1,158.33	12,000.00	-10,841.67	9.65%
20-8265 · Miscellaneous Operating - Other	11,487.69	4,200.00	7,287.69	273.52%
20-8266 · Minor Equipment	0.00	6,000.00	-6,000.00	0.0%
20-8267 · Operating Supplies Non Consumab	0.00	4,500.00	-4,500.00	0.0%
20-8270 · MV Fuel	14,466.51	16,500.00	-2,033.49	87.68%
20-8277 · Waterline Repair Materials	1,437.22	0.00	1,437.22	100.0%
20-8278 · Emergency Medical Equipment	0.00	248.00	-248.00	0.0%
20-8281 · Water Distribution	0.00	48,000.00	-48,000.00	0.0%
20-8082 · Water Production	0.00	24,998.00	-24,998.00	0.0%
40-8403 · Printing & Binding	118.93	2,002.00	-1,883.07	5.94%

City of Willow Park
Budget vs. Actual by Programs/Projects - Water
October 2015 through March 2016

	Water Fund			
	<u>Oct '15 - Mar 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Supplies & Maintenance	177,028.40	152,236.00	24,792.40	116.29%
Utilities Expenditures				
30-8300 · Electricity	64,341.62	60,000.00	4,341.62	107.24%
30-8301 · Gas	377.96	0.00	377.96	100.0%
30-8302 · Basic Telephone	1,341.33	202.00	1,139.33	664.03%
30-8303 · Long Distance Telephone	3.48	0.00	3.48	100.0%
30-8304 · Mobile Telephone	0.00	300.00	-300.00	0.0%
30-8305 · Communication Services	2,827.13	2,002.00	825.13	141.22%
Total Utilities Expenditures	<u>68,891.52</u>	<u>62,504.00</u>	<u>6,387.52</u>	<u>110.22%</u>
Total Expense	<u>1,417,060.88</u>	<u>1,677,440.02</u>	<u>-260,379.14</u>	<u>84.48%</u>
Net Ordinary Income	<u>-474,141.74</u>	<u>-143,678.50</u>	<u>-330,463.24</u>	<u>330.0%</u>
Net Income	<u><u>-474,141.74</u></u>	<u><u>-143,678.50</u></u>	<u><u>-330,463.24</u></u>	<u><u>330.0%</u></u>