



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

Financial Highlights

	General	Water	Wastewater
-FYE 2017-2018 Revenue Actual	\$ 3,455,884	\$ 2,377,158	\$ 705,220
-FYE 2017-2018 Expense Actual	3,398,145	1,731,321	549,792
-FYE 2017-2018 Net Change	\$ 57,739	\$ 645,837	\$ 155,428
-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
-FYE 2017-2018 Revenue - Actual to Budget %	86%	120%	120%
-FYE 2017-2018 Expense - Actual to Budget %	84%	90%	113%

Capital Project Tracker

	Public Works Building	Ranch House Road	Temporary Package Plant
Original Net Bond Proceeds	\$ 5,205,000	\$ 3,110,000	\$ 2,660,000
Interest Earned to Date	88,365	43,707	12,883
Costs Incurred to Date	(832,255)	(1,383,330)	(2,518,702)
Remaining to Spend	\$ 4,461,110	\$ 1,770,377	\$ 154,181

Monthly Performance

	Sep-18	Sep-17	Change
<u>General Fund</u>			
Revenue			
Property Tax & Other Taxes	\$ 112,504	\$ 71,829	\$ 40,675
Franchise Fees	376	97,296	(96,920)
Development & Permit Fees	16,058	25,931	(9,873)
Fines & Forfeitures/Other Revenue	(5,533)	24,636	(30,169)
Expenses			
Personnel Expense	174,048	125,718	48,329
Supplies (Maintenance & Operations)	35,482	31,256	4,225
Utilities	8,740	12,313	(3,572)
Operational & Contractual Services	81,933	44,669	37,263
Capital Outlay & Interfund Transfer	115,779	(550)	116,330
Net Income (Loss)	\$ (292,577)	\$ 6,286	\$ (298,863)
<u>Water & Wastewater Funds</u>			
Revenue	\$ 269,146	\$ 332,053	\$ (62,907)
Expense			
Personnel Expense	49,609	62,531	(12,922)
Supplies (Maintenance & Operations)	15,716	18,645	(2,929)
Utilities	14,348	12,541	1,807
Operational & Contractual Services	48,118	(2,659)	50,777
Capital Outlay/Debt Service	89,439	155,691	(66,252)
Net Income (Loss)	\$ 51,915	\$ 85,304	\$ (33,389)

General Fund
Profit & Loss Budget vs Actual
For the Fiscal Year Ended September 30, 2018

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
Property Tax & Other Taxes					
M & O TAX	\$ 1,511,672	\$ 1,190,744	\$ 1,360,340	\$ 151,332	90%
SALES TAX	896,426	831,932	1,001,798	(105,372)	112%
MIXED BEVERAGE TAX	20,440	20,464	28,020	(7,580)	137%
AUTO/TRAILER TAXES	-	210	243	(243)	0%
DELINQUENT TAXES	15,000	18,232	5,442	9,558	36%
Total Property Tax & Other Taxes	2,443,538	2,061,582	2,395,844	47,694	98%
Franchise Fees					
TXU ELECTRIC	168,500	168,662	164,836	3,664	98%
A T & T	71,016	72,900	60,018	10,998	85%
TEXAS GAS	3,700	3,715	7,826	(4,126)	212%
MISC. FRANCHISE	2,700	3,659	6,055	(3,355)	224%
MESH NET	3,024	3,024	2,772	252	92%
WATER FRANCHISE FEE	98,020	98,020	98,020	-	100%
WASTEWATER FRANCHISE FEES	28,553	-	28,553	-	100%
Total Franchise Fees	375,513	349,981	368,080	7,433	98%
Development & Permit Fees					
BUILDING PERMITS	120,000	131,745	222,063	(102,063)	185%
HEALTH PERMITS	9,000	10,175	11,465	(2,465)	127%
SUBCONTRACTORS PERMITS	12,000	41,595	21,585	(9,585)	180%
REGISTRATION FEES	7,500	9,670	7,210	290	96%
OSSF PERMITS	1,200	11,200	4,200	(3,000)	350%
WELL APPLICATION FEE	-	-	1,500	(1,500)	0%
PLAN REVIEW	25,000	57,021	65,950	(40,950)	264%
BACKFLOW INSPECTIONS	-	200	100	(100)	0%
RE - INSPECTION	-	100	500	(500)	0%
SPECIAL EVENT PERMITS	-	-	100	(100)	0%
REVIEWS/ REQUESTS	2,000	1,973	5,358	(3,358)	268%
METER RELEASE	-	434	9,000	(9,000)	0%
RENTAL INSPECTIONS	400	300	-	400	0%
IRRIGATION	-	100	300	(300)	0%
LATE HOURS ALOCHOL PERMIT FEE	-	-	785	(785)	0%
NSF FEES	-	35	-	-	0%
Total Development & Permit Fees	177,100	264,548	350,116	(173,016)	198%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Fines & Forfeitures					
NON-PARKING	195,000	188,080	138,801	56,199	71%
PARKING	1,000	1,260	1,300	(300)	130%
WARRANTS/CAPIAS	1,200	1,172	1,308	(108)	109%
STATE LAW - CLASS C	13,500	17,588	14,926	(1,426)	111%
COURT ADMINISTRATION	100	15,721	43,494	(43,394)	43494%
COURT SECURITY	3,500	4,608	-	3,500	0%
TIME PAYMENT	600	570	238	363	40%
MC TECH FEE	5,500	6,644	-	5,500	0%
SEAT BELT	1,000	433	298	702	30%
Total Fines & Forfeitures	221,400	236,077	200,363	21,037	90%
Other Revenue					
INTEREST - OPERATING FUND	-	5,865	21,459	(21,459)	0%
FIRE ALARMS	1,000	2,500	11,000	(10,000)	1100%
FIRE SPRINKLER	1,000	-	10,000	(9,000)	1000%
VFD CONTRIBUTIONS	-	61	1,974	(1,974)	0%
SERVICE REVENUE	-	100	-	-	0%
REVENUE RECOVERY	-	2,940	10,947	(10,947)	0%
REFUNDS/ BANK CREDITS	-	3,688	1,832	(1,832)	0%
OTHER REIMBURSEABLES	-	638	(136)	136	0%
FIRE SPRINKLER	-	2,000	500	(500)	0%
OPEN RECORDS FEES	-	-	138	(138)	0%
COURT TECHNOLOGY	-	210	-	-	0%
MISCELLANEOUS	-	1,016	757	(757)	0%
POLICE CONTRIBUTIONS	-	78	1,308	(1,308)	0%
ACCIDENT REPORTS	600	836	681	(81)	114%
GRANT FUNDS	19,875	-	-	19,875	0%
FOUND PROPERTY	-	-	192	(192)	0%
ROAD CONTRIBUTIONS	-	-	195	(195)	0%
PARK CONTRIBUTIONS	-	4,810	124	(124)	0%
USPS CONTRACT UNIT	5,004	7,038	4,105	899	82%
CERTIFICATE OF OCCUPANCY	1,000	1,400	4,650	(3,650)	465%
BOND PROCEEDS	-	406,651	71,755	(71,755)	0%
FROM GENERAL FUND RESERVES	785,000	-	-	785,000	0%
Other Revenue	813,479	439,832	141,481	671,998	17%
Total Revenue	4,031,030	3,352,020	3,455,884	575,146	86%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Expenditures					
Personnel					
SALARIES	1,587,659	1,545,398	1,570,873	16,786	99%
PAYROLL EXPENSE	24,256	35,257	23,456	800	97%
WORKERS COMPENSATION	37,296	30,498	29,679	7,617	80%
HEALTH INSURANCE	224,273	161,502	208,033	16,240	93%
RETIREMENT	120,779	111,246	126,846	(6,067)	105%
UNEMPLOYMENT INSURANCE	5,985	654	5,018	967	84%
CELL PHONE STIPEND	6,480	2,991	6,327	153	98%
CERTIFICATE PAY	14,399	6,460	12,162	2,237	84%
OVERTIME	68,898	40,562	68,176	722	99%
FLOATER SHIFTS	16,000	414	6,433	9,567	40%
DENTAL INSURANCE	15,809	10,398	14,107	1,702	89%
LIFE INSURANCE	5,250	4,158	3,365	1,885	64%
PHYSICALS & GYM MEMBERSHIPS	4,640	59	3,940	700	85%
ACCRUED COMP & VACATION	-	-	7,524	(7,524)	0%
PERSONNEL SUPPORT	-	-	2,658	(2,658)	0%
BAILIFF DUTIES	1,400	600	1,175	225	84%
Total Personnel	2,133,124	1,950,198	2,089,772	43,352	98%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	10,216	1,943	8,498	1,718	83%
OFFICE SUPPLIES	12,360	9,821	14,328	(1,968)	116%
FLOWERS/GIFTS/PLAQUES	1,700	6,832	6,382	(4,682)	375%
BASIC OPERATING SUPPLIES	13,729	17,045	6,427	7,302	47%
PRINTING & BINDING	1,800	1,622	1,263	537	70%
MINOR EQUIPMENT: OFFICE	5,168	1,229	13,818	(8,650)	267%
MV OILS, LUBRICANTS & FLUIDS	500	-	218	282	44%
MV REPAIR & MAINTENANCE	33,399	38,010	50,742	(17,343)	152%
UNIFORMS & SUPPLIES	21,481	6,138	18,566	2,916	86%
PAVING MATERIALS	-	17,098	-	-	0%
TRAFFIC & STREET SIGNS	3,500	317	1,692	1,808	48%
FINANCE CHARGES	200	543	587	(387)	293%
USPS CONTRACT UNIT	1,500	1,794	796	704	53%
PPE AND SUPPLIES	23,942	-	22,780	1,162	95%
MEDICAL SUPPLIES	5,840	2,017	4,600	1,240	79%
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	-	347	1,653	17%
ASPHALT MATERIALS	31,200	-	7,378	23,822	24%
ROAD BASE MATERIALS - PAVING	20,000	-	8,913	11,087	45%
ICE & INCLEMENT WEATHER	4,500	-	-	4,500	0%
CONCRETE REPLACEMENT	15,000	-	975	14,025	7%
DRAINAGE	20,500	-	1,142	19,358	6%
BARRICADES/MARKERS	2,500	-	-	2,500	0%
SAFETY EQUIPMENT & SUPPLIES	10,709	1,183	9,209	1,500	86%
BUILDING & FACILITIES REPAIRS	9,543	28,087	9,842	(299)	103%
PUBLIC WORKS BUILDING	1,000	-	134	867	13%
FACILITIES MAINT SUPPLIES	3,000	11,163	2,318	682	77%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
MINOR EQUIPMENT: FIELD	4,832	16,278	5,279	(447)	109%
OPERATING SUPPLIES NON CONSUMA	1,000	-	1,013	(13)	101%
SUBSCRIPTIONS & PUBLICATIONS	3,278	50	4,514	(1,236)	138%
PROMOTIONS	3,000	3,000	639	2,361	21%
MV FUEL	34,000	36,895	42,720	(8,720)	126%
MV TIRES, TUBES & BATTERIES	4,000	-	4,966	(966)	124%
SPECIAL EVENTS	500	-	-	500	0%
AMMUNITION & WEAPONS RELATED	800	-	698	102	87%
EMERGENCY RESPONSE SUPPLIES	7,120	6,298	3,256	3,864	46%
HEALTH PLAN REVIEWS	-	100	-	-	0%
Total Supplies (Maintenance & Operations)	319,673	207,931	257,256	62,417	80%
Utilities					
ELECTRICITY	32,400	34,369	33,582	(1,182)	104%
GAS	3,660	3,102	2,690	970	73%
TELEPHONE	14,400	7,771	-	14,400	0%
MOBILE TELEPHONE	1,700	-	-	1,700	0%
COMMUNICATION SERVICES	55,638	48,057	55,042	596	99%
Total Utilities	107,798	93,299	91,313	16,485	85%
Operational & Contractual Services					
TRAVEL & TRAINING	46,665	21,057	61,547	(14,882)	132%
CONSULTANTS & PROFESSIONALS	116,500	161,589	122,165	(5,665)	105%
ADVERTISING & LEGAL NOTICES	5,000	5,400	10,616	(5,616)	212%
PRINTING & BINDING	800	3	703	97	88%
PROPERTY & LIABILITY	46,000	41,556	38,191	7,809	83%
REPAIR & MAINTENANCE	-	11,355	604	(604)	0%
PROFESSIONAL LICENSE	500	158	168	333	34%
DUES & MEMBERSHIPS	5,546	13,220	12,005	(6,459)	216%
SPECIAL EVENTS	-	280	4,331	(4,331)	0%
PERMITS & APPLICATIONS	-	-	30	(30)	0%
LAB TESTING	-	7,222	1,323	(1,323)	0%
PROPERTY DAMAGE	-	-	658	(658)	0%
OTHER RENTAL	-	198	202	(202)	0%
CONTRACT STREET REPAIR	-	-	10,471	(10,471)	0%
FINANCE CHARGES	-	223	6	(6)	0%
FINES & PENALTIES	-	(86)	-	-	0%
LEGAL/CITY ATTORNEY	42,000	38,959	57,406	(15,406)	137%
ACCOUNTING & AUDITOR	56,700	57,311	47,043	9,657	83%
CONTRACTUAL SERVICES	136,448	134,657	195,021	(58,573)	143%
ELECTIONS ADMINISTRATION	5,000	1,357	4,868	132	97%
INMATE HOUSING	1,000	917	1,904	(904)	190%
MUNICIPAL JUDGE	12,000	7,000	10,500	1,500	88%
MAGISTRATE	2,000	2,000	2,800	(800)	140%
FOOD SERVICE INSPECTOR	5,700	3,775	7,300	(1,600)	128%
ENGINEERING/CITY ENGINEER	5,000	15,661	11,861	(6,861)	237%
SOLID WASTE COLLECTION	-	-	867	(867)	0%
SOFTWARE TECH SUPPORT	6,400	23,454	18,185	(11,785)	284%
EQUIPMENT TECH SUPPORT	18,025	-	14,436	3,589	80%
OSSF	-	30	-	-	0%
POOL INSPECTOR	1,650	675	450	1,200	27%
BLACKBOARD CONNECT	4,160	-	3,824	336	92%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
IT CONTRACT	26,964	31,336	27,230	(266)	101%
JURY SERVICE	200	(7)	-	200	0%
GOVERNMENT & MISC OPERATING	46,000	1,014	23,100	22,900	50%
EQUIPMENT RENTAL	9,560	11,566	8,320	1,240	87%
STREET MAINTENANCE	-	3,385	-	-	0%
ANIMAL CONTROL	49,500	22,500	37,125	12,375	75%
ECONOMIC DEVELOPMENT	-	-	25,000	(25,000)	0%
REIMBURSABLES & REFUNDS	-	-	80	(80)	0%
Total Operational & Contractual Services	649,318	617,761	760,340	(111,022)	117%
Capital Outlay					
58601 VEHICLES	-	406,651	-	-	0%
58602 TECHNOLOGY PROJECTS	-	8,700	9,095	(9,095)	0%
58606 CAPITAL PROJECT CONTRACTS	-	5,125	-	-	0%
58610 FACILITIES: CITY BUILDINGS	-	126	-	-	0%
58624 EQUIPMENT PURCHASE	25,000	-	71,755	(46,755)	287%
58646 PREDETERMINED PROJECT EXPENDIT	120,000	-	39,892	80,108	33%
58647 CAPITAL PROJECTS-RESERVE FUNDS	650,000	-	-	650,000	0%
58703 COURT TECHNOLOGY	11,300	6,359	-	11,300	0%
Total Capital Outlay	806,300	426,961	120,742	685,558	15%
Transfers & Restricted Funds					
INTERFUND TRANSFER	11,930	(73,656)	78,722		
Total Expenditures	4,028,143	3,222,495	3,398,145	696,790	84%
Net Income	\$ 2,887	\$ 129,525	\$ 57,739	\$ (121,644)	

Water Fund
Profit & Loss Budget vs Actual
For the Fiscal Year Ended September 30, 2018

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 1,873,882	\$ 1,827,371	\$ 2,072,179	\$ (198,297)	111%
PENALTIES	15,000	33,439	26,415	(11,415)	176%
NEW ACCOUNT FEES	15,700	12,820	15,821	(121)	101%
TAP FEES	10,000	6,250	4,850	5,150	49%
IMPACT FEES	50,180	216,493	161,768	(111,588)	322%
INTEREST REVENUE	9,936	23,140	46,708	(36,772)	470%
METER FEE	5,000	20,603	29,497	(24,497)	590%
METER BOX FEE	5,000	5,250	5,750	(750)	115%
DEVELOPMENT CONTRIBUTION	-	40,360	-	-	0%
RECONNECT FEES	2,500	4,830	12,530	(10,030)	501%
RETURNED CHECK FEES	250	491	640	(390)	256%
REIMBURSEMENT FOR REPAIRS	-	150	-	-	0%
REFUNDS/ BANK CREDITS	1,500	2,176	-	1,500	0%
MISCELLANEOUS REVENUE	-	(5,382)	1,001	(1,001)	0%
ADJUSTMENT TO REVENUE	-	(25)	-	-	0%
OTHER REIMBURSABLES	-	395	-	-	0%
SALE OF ASSETS	-	25,297	-	-	0%
Total Revenue	1,988,948	2,213,659	2,377,158	(388,210)	120%
Expenditures					
Personnel					
SALARIES	257,131	293,356	312,129	(54,998)	121%
PAYROLL EXPENSE	3,972	16,714	5,557	(1,585)	140%
WORKERS COMPENSATION	6,216	6,100	7,914	(1,698)	127%
HEALTH INSURANCE	38,447	42,916	51,407	(12,960)	134%
RETIREMENT	19,779	32,224	25,257	(5,478)	128%
UNEMPLOYMENT INSURANCE	1,026	199	1,332	(306)	130%
CELL PHONE STIPEND	1,080	1,309	3,196	(2,116)	296%
EXTRA HELP	-	7,758	-	-	0%
CERTIFICATE PAY	2,280	268	501	1,779	22%
OVERTIME	16,817	19,825	26,305	(9,488)	156%
DENTAL INSURANCE	2,710	2,381	3,511	(801)	130%
LIFE INSURANCE	900	928	933	(33)	104%
ACCRUED COMP & VACATION	-	30,010	-	-	0%
Total Personnel	350,358	453,986	438,042	(87,684)	125%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	11,520	15,452	12,114	(594)	105%
OFFICE SUPPLIES	3,500	6,965	4,605	(1,105)	132%
FLOWERS/GIFTS/PLAQUES	300	-	417	(117)	139%
BASIC OPERATING SUPPLIES	2,000	690	1,079	921	54%
MINOR EQUIPMENT: OFFICE	3,000	402	1,212	1,789	40%
MV REPAIR & MAINTENANCE	16,000	15,635	8,002	7,998	50%
UNIFORMS & SUPPLIES	6,500	4,542	2,414	4,087	37%
FINANCE CHARGES	1,800	2,300	3,589	(1,789)	199%
MISC. TOOLS/SUPPLIES	4,000	-	1,150	2,851	29%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
ICE & INCLEMENT WEATHER	2,000	-	-	2,000	0%
CHEMICALS	10,000	-	10,470	(470)	105%
FIRE HYDRANTS	10,500	-	1,470	9,030	14%
ROAD BASE MATERIAL - MAIN BREA	6,000	-	1,700	4,300	28%
SAND	4,000	-	-	4,000	0%
TOP SOIL	3,000	-	611	2,389	20%
SAFETY EQUIPMENT & SUPPLIES	2,500	-	18	2,482	1%
BUILDING & FACILITIES REPAIRS	5,800	5,339	3,886	1,914	67%
FACILITIES MAINT SUPPLIES	3,000	5,010	882	2,118	29%
MINOR EQUIPMENT: FIELD	3,000	2,104	2,315	685	77%
SUBSCRIPTIONS & PUBLICATIONS	2,000	-	315	1,685	16%
MV FUEL	30,000	20,439	18,802	11,198	63%
WATER DISTRIBUTION SUPPLIES	90,000	112,874	43,865	46,135	49%
WATER PRODUCTION SUPPLIES	40,000	45,650	133	39,867	0%
Total Supplies (Maintenance & Operations)	260,420	237,401	119,048	141,372	46%
Utilities					
ELECTRICITY	100,000	89,447	79,509	20,491	80%
TELEPHONE	-	354	-	-	0%
MOBILE TELEPHONE	5,700	4,275	6,122	(422)	107%
COMMUNICATION SERVICES	6,132	8,071	6,731	(599)	110%
Total Utilities	111,832	102,147	92,362	19,470	83%
Operational & Contractual Services					
TRAVEL & TRAINING	3,000	2,373	1,618	1,382	54%
CONSULTANTS & PROFESSIONALS	25,000	21,679	27,423	(2,423)	110%
ADVERTISING & LEGAL NOTICES	1,000	307	-	1,000	0%
PRINTING & BINDING	-	-	482	(482)	0%
PROPERTY & LIABILITY	5,000	4,408	5,462	(462)	109%
REPAIR & MAINTENANCE	-	19,123	80	(80)	0%
DUES & MEMBERSHIPS	1,000	432	449	551	45%
PERMITS & APPLICATIONS	5,000	4,799	4,550	450	91%
LAB TESTING	-	-	840	(840)	0%
PROPERTY DAMAGE	2,500	(711)	-	2,500	0%
FINANCE CHARGES	-	480	12	(12)	0%
FINES & PENALTIES	-	39	-	-	0%
ACCOUNTING & AUDITOR	8,200	16,463	15,813	(7,613)	193%
CONTRACTUAL SERVICES	-	5,698	-	-	0%
ENGINEERING/CITY ENGINEER	36,000	14,879	75,315	(39,315)	209%
SOLID WASTE COLLECTION	-	-	2,698	(2,698)	0%
SOFTWARE TECH SUPPORT	4,000	4,160	187	3,813	5%
BLACKBOARD CONNECT	1,040	-	956	84	92%
IT CONTRACT	3,850	4,032	3,849	1	100%
WELL SITE MAINTENANCE	20,000	30,102	29,233	(9,233)	146%
EQUIPMENT MAINTENANCE	2,000	1,361	3,531	(1,531)	177%
WATER TANK MAINTENANCE	6,000	-	5,512	488	92%
BUILDING MAINT - WELL SITES	3,000	-	-	3,000	0%
GOVERNMENT & MISC. OPERATING	-	11,607	-	-	0%
EQUIPMENT RENTAL	5,000	3,795	5,017	(17)	100%
WATER DISTRIBUTION CONTRACTUAL	45,000	34,654	11,371	33,629	25%
WATER PRODUCTION CONTRACTUAL	50,000	56,793	60,372	(10,372)	121%
Total Operational & Contractual Services	226,590	236,471	254,768	(28,178)	112%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Capital Outlay					
CAPITAL PROJECT CONTRACTS	10,000	-	-	10,000	0%
CAPITAL IMPROVEMENTS	-	39,590	-	-	0%
WATER PURCHASES (EMER WATER)	-	-	71,612	(71,612)	0%
UTILITIES: WATER DISTRIBUTION	65,000	37,693	31,072	33,928	48%
UTILITIES: WATER PRODUCTION	264,500	-	86,367	178,133	33%
TRANSFER OUT	-	(146)	-	-	0%
FRANCHISE FEES	98,020	98,020	98,020	-	0%
PAYING AGENT FEES	-	2,375	3,125	(3,125)	0%
DEBT SERVICE PAYMENTS	537,004	489,512	536,905	99	100%
Total Capital Outlay	974,524	667,044	827,101	147,423	85%
Total Expenditures	1,923,724	1,697,049	1,731,321	192,403	90%
Net Income	\$ 65,224	\$ 516,610	\$ 645,837	\$ (580,613)	

Wastewater Fund
Profit & Loss Budget vs Actual
For the Fiscal Year Ended September 30, 2018

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 549,979	\$ 479,582	\$ 563,777	\$ (13,798)	103%
TAP FEES	-	4,720	500	(500)	0%
IMPACT FEES	38,965	128,735	112,010	(73,045)	287%
INTEREST REVENUE	-	13,026	20,507	(20,507)	0%
DEVELOPMENT CONTRIBUTION	-	34,552	-	-	0%
REFUNDS/BANK CREDITS	-	220	2,446	(2,446)	0%
BORE FEES	-	-	5,980	(5,980)	0%
Total Revenue	588,944	660,835	705,220	(116,276)	120%
Expenditures					
Personnel					
SALARIES	75,802	76,036	77,106	(1,304)	102%
PAYROLL EXPENSE	1,130	896	1,240	(110)	110%
WORKERS COMPENSATION	2,072	2,033	1,979	93	95%
HEALTH INSURANCE	12,816	12,472	13,417	(601)	105%
RETIREMENT	5,628	1,719	6,274	(646)	111%
UNEMPLOYMENT INSURANCE	1,800	15	327	1,473	18%
CELL PHONE STIPEND	1,080	540	1,128	(48)	104%
CERTIFICATE PAY	1,080	540	1,128	(48)	104%
OVERTIME	2,142	1,534	3,700	(1,558)	173%
DENTAL INSURANCE	903	811	939	(36)	104%
LIFE INSURANCE	300	307	252	49	84%
ACCRUED COMP & VACATION	-	3,498	-	-	0%
Total Personnel	104,753	100,400	107,488	(2,735)	103%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	-	218	-	-	0%
OFFICE SUPPLIES	1,200	1,933	1,158	42	97%
BASIC OPERATING SUPPLIES	-	1,113	440	(440)	0%
MINOR EQUIPMENT: OFFICE	1,000	138	-	1,000	0%
MV OILS, LUBRICANTS & FLUIDS	1,800	-	-	1,800	0%
MV REPAIR & MAINTENANCE	4,000	934	433	3,567	11%
UNIFORMS & SUPPLIES	2,000	499	178	1,822	9%
WASTEWATER SUPPLIES	2,500	1,982	1,110	1,390	44%
MINOR TOOLS	1,000	-	194	806	19%
EQUIPMENT	4,000	-	562	3,438	14%
MISC. TOOLS/SUPPLIES	1,000	32	1,295	(295)	130%
CHEMICALS	10,000	-	6,035	3,965	60%
BELT PRESS SUPPLIES	5,000	-	1,915	3,085	38%
SAFETY EQUIPMENT & SUPPLIES	2,000	330	840	1,160	42%
BUILDING & FACILITIES REPAIRS	1,000	953	1,342	(342)	134%
FACILITIES MAINT SUPPLIES	-	25,364	824	(824)	0%
MINOR EQUIPMENT: FIELD	-	362	87	(87)	0%
MV FUEL	4,100	3,536	3,269	831	80%
WASTEWATER COLLECTION	5,000	1,867	8,195	(3,195)	164%
WASTEWATER TREATMENT	5,000	7,014	1,148	3,852	23%
Total Supplies (Maintenance & Operations)	50,600	46,273	29,027	21,573	57%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Utilities					
ELECTRICITY	40,500	45,118	58,503	(18,003)	144%
MOBILE TELEPHONE	-	536	-	-	0%
COMMUNICATION SERVICES	-	434	-	-	0%
Total Utilities	40,500	46,089	58,503	(18,003)	144%
Operational & Contractual Services					
TRAVEL & TRAINING	3,000	3,153	1,920	1,080	64%
CONSULTANTS & PROFESSIONALS	-	(771)	60,267	(60,267)	0%
ADVERTISING & LEGAL NOTICES	-	769	952	(952)	0%
PROPERTY & LIABILITY	5,000	4,408	5,462	(462)	109%
REPAIR & MAINTENANCE	12,000	3,138	7,994	4,006	67%
DUES & MEMBERSHIPS	1,000	-	111	889	11%
PERMITS & APPLICATIONS	-	3,446	20	(20)	0%
LAB TESTING	12,500	485	11,477	1,023	92%
FINES & PENALTIES	-	2,446	-	-	0%
ACCOUNTING & AUDITOR	8,200	8,167	5,000	3,200	61%
CONTRACTUAL SERVICES	12,000	11,007	32,572	(20,572)	271%
ENGINEERING/CITY ENGINEER	12,000	2,708	4,010	7,990	33%
SLUDGE HAULING	32,500	29,273	39,978	(7,478)	123%
IT CONTRACT	4,000	4,032	3,849	151	96%
LIFT STATION EQUIPMENT MAINT	15,000	2,604	46,404	(31,404)	309%
GOVERNMENT & MISC OPERATING	-	2,595	-	-	0%
EQUIPMENT RENTAL	1,000	-	428	572	43%
Total Operational & Contractual Services	118,200	77,459	220,445	(102,245)	187%
Capital Outlay					
WASTEWATER TREATMENT	-	18,499	-	-	0%
CAPITAL PROJECT CONTRACTS	10,000	-	-	10,000	0%
DEBT ISSUANCE COSTS	-	55,784	-	-	0%
FRANCHISE FEES	28,553	-	28,553	-	100%
DEBT SERVICE PAYMENTS	135,115	43,509	105,775	29,340	78%
Total Capital Outlay	173,668	117,792	134,328	39,340	0%
Total Expenditures	487,721	388,013	549,792	(62,071)	113%
Net Income	\$ 101,223	\$ 272,822	\$ 155,428	\$ (54,204)	

**City of Willow Park
Bank Account Balances**

	<u>At 09/30/2018</u>	<u>At 06/30/2018</u>	<u>At 09/30/2017</u>
<u>General Fund</u>			
Operating Cash - General	\$ 645,411	\$ 1,050,292	\$ 488,365
General Fund Cash Reserve	231,008	230,043	227,903
TexStar General Fund Capital Improvements	1,032	1,027	1,016
TexStar General Fund Investment	116,206	115,640	114,434
General Fund CD - 431549	125,957	125,957	125,316
General Fund CD - 65686	123,668	123,254	122,713
	<u>1,243,282</u>	<u>1,646,213</u>	<u>1,079,747</u>
<u>Water Fund</u>			
Operating Cash - Water	1,188,636	989,689	920,751
Water Cash Reserve	127,455	126,922	125,742
Water Capital Improvements	287,469	286,268	283,606
TexStar Water Capital Improvements	1,537,427	1,529,939	1,513,992
TexStar Water Investment	128,194	127,569	126,240
Water Fund CD - 65712	63,414	63,202	62,972
Water Fund CD - 90271	50,227	50,227	49,971
Water Deposits - 56788	105,345	105,058	105,005
	<u>3,488,167</u>	<u>3,278,874</u>	<u>3,188,279</u>
<u>Wastewater Fund</u>			
Operating Cash - Wastewater	550,185	479,648	3,034,795
Wastewater Package Plant	154,181	551,665	-
Wastewater Capital Improvements	1,646	1,639	1,624
TexStar Wastewater	23,521	23,407	23,163
Wastewater Fund CD - 431557	27,695	27,695	27,554
	<u>757,228</u>	<u>1,084,054</u>	<u>3,087,136</u>
<u>Other Funds</u>			
Operating Cash - Solid Waste	353,847	337,280	350,758
Operating Cash - Court Security	31,370	-	-
Operating Cash - Court Technology	49,810	-	-
Operating Cash - General (Police Training)	7,690	10,932	1,329
Capital Equipment/Replacement Fund	158,919	158,255	35,216
Construction Fund - Building	4,461,110	4,402,500	4,576,222
Construction Fund - Roads	1,770,377	3,013,951	2,196,781
Debt Service (I&S)	424,845	544,437	292,523
Police Seizure (Federal)	1,619	1,612	1,599
Police Seizure (State)	12,563	12,184	19,218
Tourism	56,814	51,687	43,438
TIRZ Reimbursement Fund	36,330	36,178	-
TexStar Capital Equipment/Replacement	43,402	43,190	42,740
TexStar Economic Development	53,345	53,085	52,532
	<u>7,462,041</u>	<u>8,665,291</u>	<u>7,612,356</u>
Total Cash	\$ 12,950,718	\$ 14,674,432	\$ 14,967,518



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

