



City of Willow Park
Financial Update
Financial Reports as of June 30, 2019

Financial Highlights

	General	Water	Wastewater
-FYTD 2018-2019 Revenue Actual	\$ 5,275,428	\$ 1,783,104	\$ 528,048
-FYTD 2018-2019 Expense Actual	4,860,689	1,689,490	449,526
-FYTD 2018-2019 Net Change	\$ 414,739	\$ 93,613	\$ 78,522
-FY 2018-2019 Revenue Budget	\$ 3,902,117	\$ 3,912,266	\$ 707,198
-FY 2018-2019 Expense Budget	\$ 3,891,716	\$ 3,693,650	\$ 579,040
-FYTD 2018-2019 Revenue - Actual to Budget %	135%	46%	75%
-FYTD 2018-2019 Expense - Actual to Budget %	125%	46%	78%

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	137,760	55,372	15,160
Costs Incurred to Date	(3,494,343)	(3,052,662)	(2,551,084)
Remaining to Spend	\$ 1,848,417	\$ 112,710	\$ 124,076

Monthly Performance

	Jun-19	Jun-18	Change
<u>General Fund</u>			
Revenue			
Property Tax & Other Taxes	\$ 88,018	\$ 96,125	\$ (8,106)
Franchise Fees	-	289	(289)
Development & Permit Fees	10,400	53,541	(43,141)
Fines & Forfeitures/Other Revenue	8,671	18,415	(9,744)
Expenses			
Personnel Expense	163,827	155,231	8,596
Supplies (Maintenance & Operations)	46,660	42,352	4,308
Utilities	8,470	10,417	(1,946)
Operational & Contractual Services	112,414	36,548	75,866
Capital Outlay & Interfund Transfer	74,480	-	74,480
Net Income (Loss)	\$ (298,763)	\$ (76,179)	\$ (222,584)
<u>Water & Wastewater Funds</u>			
Revenue	\$ 228,544	\$ 279,028	\$ (50,484)
Expense			
Personnel Expense	48,796	41,049	7,747
Supplies (Maintenance & Operations)	20,940	19,755	1,184
Utilities	11,856	11,816	40
Operational & Contractual Services	99,082	18,823	80,259
Capital Outlay/Debt Service	(26,921)	7,265	(34,186)
Net Income (Loss)	\$ 74,791	\$ 180,320	\$ (105,529)

General Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date June 30, 2019

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
Property Tax & Other Taxes					
M & O TAX	\$ 1,451,391	\$ 1,352,525	\$ 1,445,403	\$ 5,988	100%
SALES TAX	975,000	693,372	827,879	147,121	85%
MIXED BEVERAGE TAX	24,506	18,380	16,769	7,737	68%
AUTO/TRAILER TAXES	325	243	2,660	(2,335)	819%
DELINQUENT TAXES	6,977	5,281	14,379	(7,402)	206%
Total Property Tax & Other Taxes	2,458,199	2,069,801	2,307,091	151,108	94%
Franchise Fees					
TXU ELECTRIC	165,836	164,836	193,934	(28,098)	117%
A T & T	70,000	45,132	38,809	31,191	55%
TEXAS GAS	7,500	4,345	2,652	4,848	35%
MISC FRANCHISE	5,000	5,327	5,489	(489)	110%
MESH NET	3,024	2,016	2,016	1,008	67%
WATER FRANCHISE FEE	98,020	-	-	98,020	0%
WASTEWATER FRANCHISE FEES	28,553	-	-	28,553	0%
Total Franchise Fees	377,933	221,656	242,900	135,033	64%
Development & Permit Fees					
BUILDING PERMITS	175,000	201,343	121,817	53,183	70%
HEALTH PERMITS	9,000	11,165	12,560	(3,560)	140%
SUBCONTRACTORS PERMITS	15,000	16,067	18,024	(3,024)	120%
REGISTRATION FEES	4,500	5,990	4,230	270	94%
OSSF PERMITS	1,200	3,600	5,800	(4,600)	483%
WELL APPLICATION FEE	-	-	3,000	(3,000)	0%
PLAN REVIEW	35,000	53,058	103,929	(68,929)	297%
BACKFLOW INSPECTIONS	-	100	-	-	0%
RE - INSPECTION	-	400	650	(650)	0%
SPECIAL EVENT PERMITS	-	-	75	(75)	0%
REVIEWS/REQUESTS	600	2,300	3,700	(3,100)	617%
METER RELEASE	-	7,750	3,250	(3,250)	0%
RENTAL INSPECTIONS	400	-	-	400	0%
IRRIGATION	-	300	-	-	0%
LATE HOURS ALOCHOL PERMIT FEE	-	770	-	-	0%
FIRE ALARMS	1,000	9,000	3,000	(2,000)	300%
FIRE SPRINKLER	1,000	-	2,000	(1,000)	200%
CERTIFICATE OF OCCUPANCY	1,000	750	300	700	30%
Total Development & Permit Fees	243,700	312,594	282,335	(38,635)	116%
Fines & Forfeitures					
NON-PARKING	200,000	113,471	62,092	137,908	31%
PARKING	1,000	770	800	200	80%
WARRANTS/CAPIAS	1,300	959	994	306	76%
STATE LAW - CLASS C	15,000	11,127	8,750	6,250	58%
COURT ADMINISTRATION	25,000	16,618	38,524	(13,524)	154%
COURT SECURITY	4,700	4,340	-	4,700	0%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
TIME PAYMENT	500	238	100	400	20%
MC TECH FEE	6,700	6,385	-	6,700	0%
SEAT BELT	1,000	570	300	700	30%
TEEN COURT FEE	-	-	220	(220)	0%
Total Fines & Forfeitures	255,200	154,477	111,781	143,419	44%
Other Revenue					
INTEREST - OPERATING FUND	15,000	15,052	34,085	(19,085)	227%
REFUNDS/BANK CREDITS	100	658	1,120	(1,020)	1120%
MISCELLANEOUS	1,135	728	1,672	(537)	147%
OTHER REIMBURSEABLES	200	(136)	5,000	(4,800)	2500%
REVENUE RECOVERY	5,000	5,019	5,616	(616)	112%
FIRE SPRINKLER	10,000	9,500	-	10,000	0%
OPEN RECORDS FEES	150	138	-	150	0%
ACCIDENT REPORTS	500	343	524	(24)	105%
POLICE CONTRIBUTIONS	-	1,054	405	(405)	0%
ROAD CONTRIBUTIONS	-	138	226	(226)	0%
PARK CONTRIBUTIONS	-	76	183	(183)	0%
VFD CONTRIBUTIONS	-	1,629	1,181	(1,181)	0%
USPS CONTRACT UNIT	-	4,105	-	-	0%
FOUND PROPERTY	-	192	-	-	0%
SALE OF ASSETS	-	-	153,230	(153,230)	0%
BOND PROCEEDS	-	71,755	1,872,077	(1,872,077)	0%
FROM GENERAL FUND RESERVES	35,000	-	-	35,000	0%
ACCOUNT TRANSFERS	500,000	-	256,003	243,997	51%
Other Revenue	567,085	110,250	2,331,321	(1,764,236)	411%
Total Revenue	3,902,117	2,868,778	5,275,428	(1,373,311)	135%
Expenditures					
Personnel					
SALARIES	1,738,506	1,212,866	1,238,142	500,364	71%
PAYROLL EXPENSE	26,508	17,622	18,782	7,726	71%
WORKERS COMPENSATION	33,152	29,679	35,288	(2,136)	106%
HEALTH INSURANCE	261,644	144,711	160,194	101,450	61%
RETIREMENT	133,765	92,182	97,150	36,615	73%
UNEMPLOYMENT INSURANCE	5,184	4,828	4,458	726	86%
CELL PHONE STIPEND	6,808	4,618	5,845	963	86%
EXTRA HELP	-	-	37	(37)	0%
CERTIFICATE PAY	26,155	8,675	20,761	5,394	79%
OVERTIME	77,173	48,779	55,304	21,869	72%
FLOATER SHIFTS	16,000	2,526	5,732	10,268	36%
DENTAL INSURANCE	16,432	10,276	10,792	5,640	66%
LIFE INSURANCE	4,428	3,165	3,666	762	83%
PHYSICALS & GYM MEMBERSHIPS	5,800	3,560	4,571	1,229	79%
ACCRUED COMP & VACATION	-	4,623	2,553	(2,553)	0%
PERSONNEL SUPPORT	-	1,182	-	-	0%
BAILIFF DUTIES	1,500	925	800	700	53%
Total Personnel	2,353,055	1,590,216	1,664,076	688,979	71%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	10,622	2,178	271	10,351	3%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
OFFICE SUPPLIES	15,075	9,486	8,521	6,554	57%
FLOWERS/GIFTS/PLAQUES	4,937	4,795	2,916	2,021	59%
BASIC OPERATING SUPPLIES	14,132	4,226	6,497	7,635	46%
PRINTING & BINDING	1,854	644	1,372	482	74%
MINOR EQUIPMENT: OFFICE	8,248	3,732	10,377	(2,129)	126%
MV OILS, LUBRICANTS & FLUIDS	515	218	-	515	0%
MV REPAIR & MAINTENANCE	73,446	45,301	42,324	31,122	58%
UNIFORMS & SUPPLIES	24,929	14,261	19,853	5,076	80%
TRAFFIC & STREET SIGNS	3,605	1,254	1,000	2,605	28%
FINANCE CHARGES	300	389	497	(197)	166%
USPS CONTRACT UNIT	-	796	-	-	0%
PPE AND SUPPLIES	57,525	15,431	45,764	11,761	80%
MEDICAL SUPPLIES	13,217	2,957	4,732	8,485	36%
FOAM SUPPLIES	1,803	1,716	1,778	25	99%
ROAD ABSORBENT SUPPLIES	1,654	1,500	1,442	212	87%
MINOR TOOLS	2,060	-	186	1,874	9%
EQUIPMENT	515	-	-	515	0%
MISC TOOLS/SUPPLIES	2,060	210	483	1,577	23%
ASPHALT MATERIALS	35,000	5,047	4,525	30,475	13%
ROAD BASE MATERIALS - PAVING	20,000	1,775	15,901	4,099	80%
ICE & INCLEMENT WEATHER	4,635	-	1,560	3,075	34%
CONCRETE REPLACEMENT	15,450	975	3,642	11,808	24%
DRAINAGE	21,115	-	8,928	12,187	42%
BARRICADES/MARKERS	2,575	-	-	2,575	0%
SAFETY EQUIPMENT & SUPPLIES	44,549	7,210	30,262	14,287	68%
BUILDING & FACILITIES REPAIRS	9,829	6,250	11,525	(1,696)	117%
PUBLIC WORKS BUILDING	1,030	-	6	1,024	1%
FACILITIES MAINT SUPPLIES	4,090	2,166	1,774	2,316	43%
MINOR EQUIPMENT: FIELD	8,500	5,279	7,308	1,192	86%
OPERATING SUPPLIES NON CONSUMABLES	1,030	1,013	773	257	75%
SUBSCRIPTIONS & PUBLICATIONS	3,376	1,500	1,500	1,876	44%
PROMOTIONS	4,600	-	4,412	188	96%
MV FUEL	39,420	28,474	26,373	13,047	67%
MV TIRES, TUBES & BATTERIES	4,120	1,792	1,251	2,869	30%
SPECIAL EVENTS	515	-	2,182	(1,667)	424%
AMMUNITION & WEAPONS RELATED	824	698	657	167	80%
EMERGENCY RESPONSE SUPPLIES	8,000	1,426	3,631	4,369	45%
Total Supplies (Maintenance & Operations)	465,155	172,701	274,223	190,932	59%
Utilities					
ELECTRICITY	33,372	24,702	24,245	9,127	73%
GAS	3,770	2,427	2,923	847	78%
TELEPHONE	16,583	-	-	16,583	0%
MOBILE TELEPHONE	-	-	-	-	0%
COMMUNICATION SERVICES	54,218	38,839	42,867	11,351	79%
Total Utilities	107,943	65,968	70,035	37,908	65%
Operational & Contractual Services					
TRAVEL & TRAINING	66,519	38,305	26,652	39,867	40%
CONSULTANTS & PROFESSIONALS	119,755	93,290	73,096	46,659	61%
ADVERTISING & LEGAL NOTICES	8,753	2,941	3,886	4,867	44%
PRINTING & BINDING	824	685	1,715	(891)	208%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
PROPERTY & LIABILITY	47,730	38,191	37,757	9,973	79%
REPAIR & MAINTENANCE	-	604	(922)	922	0%
PROFESSIONAL LICENSE	915	158	158	758	17%
DUES & MEMBERSHIPS	12,600	11,615	19,107	(6,507)	152%
SPECIAL EVENTS	12,500	618	15,736	(3,236)	126%
PERMITS & APPLICATIONS	-	30	70	(70)	0%
LAB TESTING	-	98	-	-	0%
OTHER RENTAL	-	202	785	(785)	0%
FINANCE CHARGES	-	5	-	-	0%
FINES & PENALTIES	-	-	5	(5)	0%
LEGAL/CITY ATTORNEY	60,000	44,903	33,033	26,967	55%
ACCOUNTING & AUDITOR	40,000	42,261	30,409	9,591	76%
CONTRACTUAL SERVICES	193,601	162,262	116,603	76,998	60%
ELECTIONS ADMINISTRATION	5,200	4,868	5,258	(58)	101%
INMATE HOUSING	1,200	1,375	141	1,059	12%
MUNICIPAL JUDGE	14,400	6,500	9,600	4,800	67%
MAGISTRATE	2,000	2,000	2,200	(200)	110%
FOOD SERVICE INSPECTOR	5,870	6,925	4,715	1,155	80%
ENGINEERING/CITY ENGINEER	5,150	645	30,788	(25,638)	598%
SOLID WASTE COLLECTION	-	-	2,244	(2,244)	0%
SOFTWARE TECH SUPPORT	3,500	11,413	14,818	(11,318)	423%
EQUIPMENT TECH SUPPORT	18,566	11,055	12,021	6,545	65%
POOL INSPECTOR	1,700	-	-	1,700	0%
BLACKBOARD CONNECT	5,963	3,824	3,824	2,139	64%
IT CONTRACT	27,692	20,487	21,004	6,688	76%
JURY SERVICE	200	-	-	200	0%
GOVERNMENT & MISC OPERATING	47,335	4,764	24,096	23,239	51%
EQUIPMENT RENTAL	11,660	5,631	11,807	(147)	101%
ANIMAL CONTROL	55,000	-	40,838	14,163	74%
ECONOMIC DEVELOPMENT	5,000	-	15,270	(10,270)	305%
REIMBURSABLES & REFUNDS	-	80	-	-	0%
Total Operational & Contractual Services	773,633	515,734	556,712	216,921	72%
Capital Outlay					
VEHICLES	40,000	-	1,573,485	(1,533,485)	3934%
TECHNOLOGY PROJECTS	-	-	(3,816)	3,816	0%
EQUIPMENT: HEAVY	-	-	43,524	(43,524)	0%
FACILITIES: PARKS	40,000	-	14,843	25,157	37%
FACILITIES: CITY BUILDINGS	-	-	6,159	(6,159)	0%
SOFTWARE	-	-	17,242	(17,242)	0%
EQUIPMENT PURCHASE	-	71,755	5,186	(5,186)	0%
UTILITIES: DRAINAGE	-	-	15,000	(15,000)	0%
CAPITAL EQUIPMENT REPLACEMENT	-	-	373,069	(373,069)	0%
PREDETERMINED PROJECT EXPENDITURE	-	-	151,672	(151,672)	0%
PARKER CO STREET IMPROVEMENTS (ILA)	100,000	-	-	100,000	0%
PAYING AGENT FEES	-	-	300	(300)	0%
Total Capital Outlay	180,000	71,755	2,196,665	(2,016,665)	1220%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Transfers & Restricted Funds					
INTERFUND TRANSFER	-	-	87,049	(87,049)	0%
TRANSFER TO LEOSE FUND	11,930	11,930	11,930	-	100%
Total Expenditures	3,891,716	2,428,303	4,860,689	(968,973)	125%
Net Income	\$ 10,401	\$ 440,475	\$ 414,739	\$ (404,338)	

Water Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date June 30, 2019

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 2,119,966	\$ 1,467,660	\$ 1,372,817	\$ 747,149	65%
PENALTIES	30,000	18,162	19,678	10,322	66%
NEW ACCOUNT FEES	13,000	10,891	10,230	2,770	79%
TAP FEES	3,000	2,350	3,000	-	100%
IMPACT FEES	165,000	135,533	160,071	4,929	97%
INTEREST REVENUE	10,000	31,097	48,785	(38,785)	488%
METER FEE	25,000	23,998	17,214	7,786	69%
METER BOX FEE	4,500	3,250	5,250	(750)	117%
RECONNECT FEES	10,000	9,240	12,145	(2,145)	121%
RETURNED CHECK FEES	600	400	750	(150)	125%
MISCELLANEOUS REVENUE	1,200	1,031	(135)	1,335	-11%
SALE OF ASSETS	-	-	46,250	(46,250)	0%
INTERFUND TRANSFER	-	-	87,049	(87,049)	0%
TRANSFER FROM RESERVE (FOR METERS)	1,530,000	-	-	1,530,000	0%
Total Revenue	3,912,266	1,703,611	1,783,104	2,129,162	46%
Expenditures					
Personnel					
SALARIES	406,227	234,365	291,357	114,870	72%
PAYROLL EXPENSE	12,000	3,560	4,565	7,435	38%
WORKERS COMPENSATION	10,360	7,914	9,461	899	91%
HEALTH INSURANCE	79,286	37,161	49,163	30,123	62%
RETIREMENT	30,544	18,254	23,333	7,211	76%
UNEMPLOYMENT INSURANCE	1,620	1,308	1,536	84	95%
CELL PHONE STIPEND	4,320	2,305	2,939	1,381	68%
CERTIFICATE PAY	2,280	369	369	1,911	16%
OVERTIME	20,000	14,152	25,498	(5,498)	127%
DENTAL INSURANCE	4,968	2,590	3,162	1,806	64%
LIFE INSURANCE	1,172	876	1,210	(38)	103%
ACCRUED COMP & VACATION	-	-	515	(515)	0%
Total Personnel	572,777	322,854	413,106	159,671	72%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	15,000	12,114	12,000	3,000	80%
OFFICE SUPPLIES	7,500	3,437	4,345	3,155	58%
FLOWERS/GIFTS/PLAQUES	300	92	331	(31)	110%
BASIC OPERATING SUPPLIES	2,000	611	717	1,283	36%
PRINTING & BINDING	-	-	(50)	50	0%
MINOR EQUIPMENT: OFFICE	3,000	1,206	2,675	325	89%
MV REPAIR & MAINTENANCE	17,000	6,577	9,137	7,863	54%
UNIFORMS & SUPPLIES	5,370	2,339	2,464	2,906	46%
FINANCE CHARGES	1,800	2,651	2,634	(834)	146%
MISC TOOLS/SUPPLIES	2,850	618	1,479	1,371	52%
ROAD BASE MATERIALS - PAVING	-	-	129	(129)	0%
CHEMICALS	10,048	5,486	4,221	5,827	42%
FIRE HYDRANTS	10,400	1,470	-	10,400	0%
TOP SOIL	-	611	-	-	0%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
SAFETY EQUIPMENT & SUPPLIES	3,074	18	2,075	999	68%
BUILDING & FACILITIES REPAIRS	2,984	3,056	9,193	(6,209)	308%
FACILITIES MAINT SUPPLIES	5,000	499	91	4,909	2%
MINOR EQUIPMENT: FIELD	2,650	1,304	1,244	1,406	47%
SUBSCRIPTIONS & PUBLICATIONS	1,000	315	-	1,000	0%
MV FUEL	27,000	10,247	19,468	7,532	72%
WATER DISTRIBUTION SUPPLIES	115,000	28,395	33,603	81,397	29%
WATER PRODUCTION SUPPLIES	50,000	133	1,223	48,777	2%
Total Supplies (Maintenance & Operations)	281,976	81,179	106,980	174,996	38%
Utilities					
ELECTRICITY	100,000	57,230	54,023	45,977	54%
MOBILE TELEPHONE	5,700	4,634	3,476	2,224	61%
COMMUNICATION SERVICES	6,132	4,390	5,382	750	88%
Total Utilities	111,832	66,255	62,881	48,951	56%
Operational & Contractual Services					
TRAVEL & TRAINING	4,050	1,507	4,444	(394)	110%
CONSULTANTS & PROFESSIONALS	25,000	15,746	17,858	7,142	71%
ADVERTISING & LEGAL NOTICES	1,000	-	-	1,000	0%
PROPERTY & LIABILITY	5,500	5,462	5,394	106	98%
REPAIR & MAINTENANCE	-	80	(492)	492	0%
DUES & MEMBERSHIPS	555	50	-	555	0%
PERMITS & APPLICATIONS	5,000	4,550	-	5,000	0%
PROPERTY DAMAGE	2,500	-	-	2,500	0%
FINANCE CHARGES	-	12	-	-	0%
ACCOUNTING & AUDITOR	13,500	10,044	14,900	(1,400)	110%
ENGINEERING/CITY ENGINEER	36,000	25,033	41,235	(5,235)	115%
SOLID WASTE COLLECTION	-	2,417	127	(127)	0%
SOFTWARE TECH SUPPORT	1,000	66	1,671	(671)	167%
BLACKBOARD CONNECT	2,750	956	956	1,794	35%
IT CONTRACT	3,852	2,887	2,887	965	75%
WELL SITE MAINTENANCE	17,458	15,207	424	17,034	2%
EQUIPMENT MAINTENANCE	4,540	-	-	4,540	0%
WATER TANK MAINTENANCE	6,000	2,772	70	5,930	1%
BUILDING MAINT - WELL SITES	3,000	-	1,345	1,655	45%
EQUIPMENT RENTAL	5,000	3,182	7,799	(2,799)	156%
WATER DISTRIBUTION CONTRACTUAL	45,000	6,735	11,295	33,705	25%
WATER PRODUCTION CONTRACTUAL	50,000	42,696	21,731	28,269	43%
Total Operational & Contractual Services	231,705	139,402	131,644	100,061	57%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Capital Outlay					
VEHICLES	100,000	-	9,767	90,233	10%
EQUIPMENT: HEAVY	185,500	-	142,023	43,477	77%
CAPITAL IMPROVEMENTS	45,000	-	6,450	38,550	14%
WATER PURCHASES (EMER WATER)	-	-	7,620	(7,620)	0%
SOFTWARE	-	-	3,749	(3,749)	0%
UTILITIES: WATER DISTRIBUTION	1,085,875	20,663	27,713	1,058,162	3%
UTILITIES: WATER PRODUCTION	140,000	21,342	456,519	(316,519)	326%
WELL REPLACEMENT	-	-	750	(750)	0%
PAYING AGENT FEES	-	3,125	1,575	(1,575)	0%
FRANCHISE FEES	98,020	-	-	98,020	0%
DEBT SERVICE PAYMENTS	340,965	511,585	318,712	22,253	93%
TRANSFER TO GENERAL FUND	500,000	-	-	500,000	0%
Total Capital Outlay	2,495,360	556,715	974,879	1,520,481	39%
Total Expenditures	3,693,650	1,166,405	1,689,490	2,004,160	46%
Net Income	\$ 218,616	\$ 537,206	\$ 93,613	\$ 125,003	

Wastewater Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date June 30, 2019

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 568,309	\$ 407,973	\$ 425,299	\$ 143,010	75%
TAP FEES	667	500	1,500	(833)	225%
IMPACT FEES	119,493	99,361	88,341	31,152	74%
INTEREST REVENUE	15,468	16,969	12,908	2,560	83%
REFUNDS/BANK CREDITS	3,261	2,446	-	3,261	0%
Total Revenue	707,198	527,250	528,048	179,150	75%
Expenditures					
Personnel					
SALARIES	79,229	59,982	47,173	32,056	60%
PAYROLL EXPENSE	2,072	925	726	1,346	35%
WORKERS COMPENSATION	2,072	1,979	2,365	(293)	114%
HEALTH INSURANCE	15,857	9,925	7,577	8,280	48%
RETIREMENT	5,875	4,628	3,670	2,205	62%
UNEMPLOYMENT INSURANCE	324	327	146	178	45%
CELL PHONE STIPEND	1,080	831	602	478	56%
CERTIFICATE PAY	1,080	831	438	642	41%
OVERTIME	2,142	2,381	2,252	(110)	105%
DENTAL INSURANCE	994	695	500	494	50%
LIFE INSURANCE	234	237	191	43	82%
Total Personnel	110,959	82,741	65,642	45,317	59%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	2,000	-	-	2,000	0%
OFFICE SUPPLIES	1,200	595	637	563	53%
BASIC OPERATING SUPPLIES	1,200	-	151	1,049	13%
MINOR EQUIPMENT: OFFICE	1,000	-	920	80	92%
MV OILS, LUBRICANTS & FLUIDS	500	-	-	500	0%
MV REPAIR & MAINTENANCE	4,000	255	-	4,000	0%
UNIFORMS & SUPPLIES	1,930	178	786	1,144	41%
WASTEWATER SUPPLIES	2,206	430	1,242	964	56%
MINOR TOOLS	-	169	-	-	0%
EQUIPMENT	2,900	562	439	2,461	15%
MISC TOOLS/SUPPLIES	1,000	706	446	554	45%
CHEMICALS	15,000	5,587	13,234	1,767	88%
BELT PRESS SUPPLIES	-	1,915	-	-	0%
SAFETY EQUIPMENT & SUPPLIES	2,775	562	589	2,187	21%
BUILDING & FACILITIES REPAIRS	970	928	966	4	100%
FACILITIES MAINT SUPPLIES	15,000	824	3,191	11,809	21%
MINOR EQUIPMENT: FIELD	-	87	-	-	0%
MV FUEL	3,875	1,797	2,063	1,812	53%
WASTEWATER COLLECTION	5,000	8,195	6,007	(1,007)	120%
WASTEWATER TREATMENT	5,000	839	4,478	522	90%
Total Supplies (Maintenance & Operations)	65,556	23,628	35,149	30,407	54%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Utilities					
ELECTRICITY	40,500	37,572	44,324	(3,824)	109%
MOBILE TELEPHONE	-	-	-	-	0%
COMMUNICATION SERVICES	-	-	-	-	0%
Total Utilities	40,500	37,572	44,324	(3,824)	109%
Operational & Contractual Services					
TRAVEL & TRAINING	3,500	1,920	1,369	2,131	39%
CONSULTANTS & PROFESSIONALS	-	60,267	1,203	(1,203)	0%
ADVERTISING & LEGAL NOTICES	-	952	-	-	0%
PROPERTY & LIABILITY	5,500	5,462	5,394	106	98%
REPAIR & MAINTENANCE	7,650	4,278	-	7,650	0%
DUES & MEMBERSHIPS	555	111	-	555	0%
PERMITS & APPLICATIONS	3,500	-	-	3,500	0%
LAB TESTING	13,700	7,162	12,606	1,094	92%
ACCOUNTING & AUDITOR	10,000	5,000	7,917	2,083	79%
CONTRACTUAL SERVICES	12,000	28,761	10,420	1,580	87%
ENGINEERING/CITY ENGINEER	12,000	1,143	591	11,409	5%
SLUDGE HAULING	36,000	36,721	78,401	(42,401)	218%
IT CONTRACT	3,852	2,887	2,887	965	75%
LIFT STATION EQUIPMENT MAINT	55,550	27,319	129,418	(73,868)	233%
GOVERNMENT & MISC OPERATING	3,000	-	-	3,000	0%
EQUIPMENT RENTAL	1,000	428	13,702	(12,702)	1370%
Total Operational & Contractual Services	167,807	182,411	263,908	(96,101)	157%
Capital Outlay					
VEHICLES	38,000	-	2,998	35,002	8%
CAPITAL IMPROVEMENTS	20,000	-	-	20,000	0%
FACILITIES: CITY BUILDINGS	33,000	-	173	32,827	1%
PACKAGE PLANT/FORCE MAIN	-	1,100	-	-	0%
FRANCHISE FEES	28,553	-	-	28,553	0%
DEBT SERVICE PAYMENTS	74,665	68,443	37,333	37,333	50%
Total Capital Outlay	194,218	69,543	40,504	153,714	21%
Total Expenditures	579,040	395,895	449,526	129,514	78%
Net Income	\$ 128,158	\$ 131,354	\$ 78,522	\$ 49,636	

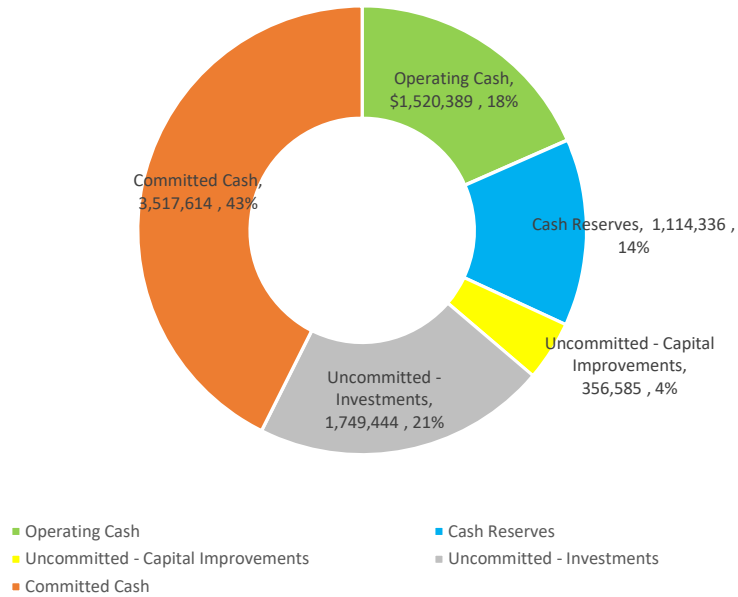
**City of Willow Park
Bank Account Balances**

	<u>At 6/30/2019</u>	<u>At 3/31/2019</u>	<u>At 09/30/2018</u>
<u>General Fund</u>			
Operating Cash - General	\$ 706,121	\$ 1,657,092	\$ 645,411
General Fund Cash Reserve	234,542	233,336	231,008
TexStar General Fund Capital Improvements	-	-	1,032
TexStar General Fund Investment	507,906	504,875	116,206
General Fund CD - 431549	-	-	125,957
General Fund CD - 65686	123,668	123,668	123,668
	<u>1,572,236</u>	<u>2,518,970</u>	<u>1,243,282</u>
<u>Water Fund</u>			
Operating Cash - Water	133,307	262,594	1,188,636
Water Cash Reserve	879,794	875,270	127,455
Water Capital Improvements	-	-	287,469
TexStar Water Capital Improvements	641,712	1,162,208	1,537,427
TexStar Water Investment	1,065,646	534,964	128,194
Water Fund CD - 65712	-	-	63,414
Water Fund CD - 90271	-	-	50,227
Water Deposits - 56788	105,345	105,345	105,345
	<u>2,825,805</u>	<u>2,940,381</u>	<u>3,488,167</u>
<u>Wastewater Fund</u>			
Operating Cash - Wastewater	262,920	301,788	550,185
Wastewater Package Plant	124,076	125,079	154,181
Wastewater Capital Improvements	356,585	354,752	1,646
TexStar Wastewater	52,225	51,913	23,521
Wastewater Fund CD - 431557	-	-	27,695
	<u>795,806</u>	<u>833,532</u>	<u>757,228</u>
<u>Other Funds</u>			
Operating Cash - Solid Waste	418,040	393,533	353,847
Operating Cash - Court Security	34,835	33,903	31,370
Operating Cash - Court Technology	54,951	53,589	49,810
Operating Cash - General (Police Training)	11,992	2,022	7,690
Capital Equipment/Replacement Fund	-	-	158,919
Police Contributions	444	-	-
Construction Fund - Building	1,848,417	2,466,148	4,461,110
Construction Fund - Roads	112,710	428,666	1,770,377
Debt Service (I&S)	507,118	541,767	424,845
Police Seizure (Federal)	1,644	1,635	1,619
Police Seizure (State)	7,428	12,690	12,563
Tourism	62,749	62,426	56,814
TIRZ Reimbursement Fund	4,194	42,721	36,330
TexStar Capital Equipment/Replacement	-	-	43,402
TexStar Economic Development	-	-	53,345
	<u>3,064,521</u>	<u>4,039,100</u>	<u>7,462,041</u>
Total Cash	\$ 8,258,367	\$ 10,331,983	\$ 12,950,718

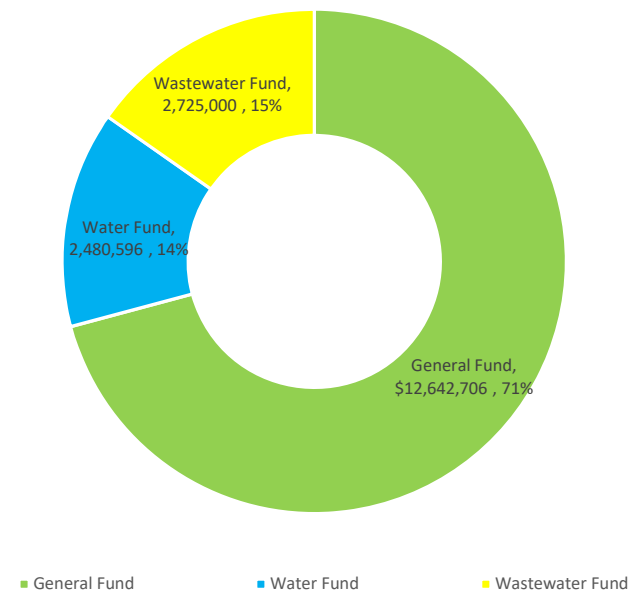


**City of Willow Park
Key Metrics & Trends
As of June 30, 2019**

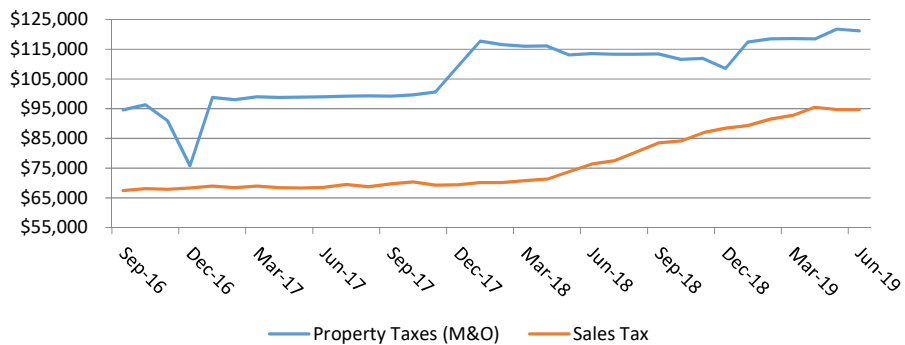
Cash Balances as of June 30, 2019



Debt Balance by Fund as of June 30, 2019



General Fund Tax Revenues (12 M Moving Avg)



User Charge Billings (12 M Moving Avg)

