



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

Financial Highlights			
	General	Water	Wastewater
-FYTD 2018-2019 Revenue Actual	\$ 5,901,807	\$ 2,563,702	\$ 714,187
-FYTD 2018-2019 Expense Actual	6,058,462	2,303,865	629,670
-FYTD 2018-2019 Net Change	\$ (156,655)	\$ 259,837	\$ 84,517
-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 %	151%	66%	101%
-FYTD 2018-2019 Expense - Actual to Budget %	156%	62%	109%

Capital Project Tracker			
	Public Works Building	Ranch House Road	Temporary Package Plant
Original Net Bond Proceeds	\$ 5,205,000	\$ 4,610,000	\$ 2,660,000
Interest Earned to Date	144,796	61,792	15,729
Costs Incurred to Date	(4,423,826)	(3,414,013)	(2,551,084)
Remaining to Spend	\$ 925,970	\$ 1,257,779	\$ 124,645

Monthly Performance			
	Sep-19	Sep-18	Change
<u>General Fund</u>			
Revenue			
Property Tax & Other Taxes	\$ 88,394	\$ 145,503	\$ (57,109)
Franchise Fees	293	(1,960)	2,253
Development & Permit Fees	15,772	17,058	(1,286)
Fines & Forfeitures/Other Revenue	31,073	1,243	29,830
Expenses			
Personnel Expense	200,529	239,951	(39,422)
Supplies (Maintenance & Operations)	108,241	35,482	72,759
Utilities	13,333	8,740	4,592
Operational & Contractual Services	157,205	109,661	47,544
Capital Outlay & Interfund Transfer	18,966	48,987	(30,021)
Net Income (Loss)	\$ (362,741)	\$ (280,977)	\$ (81,763)
<u>Water & Wastewater Funds</u>			
Revenue	\$ 285,260	\$ 281,908	\$ 3,352
Expense			
Personnel Expense	47,309	38,707	8,602
Supplies (Maintenance & Operations)	29,780	16,269	13,511
Utilities	17,656	14,348	3,308
Operational & Contractual Services	39,608	48,118	(8,510)
Capital Outlay/Debt Service	129,576	432,692	(303,116)
Net Income (Loss)	\$ 21,332	\$ (268,226)	\$ 289,558

General Fund
Profit & Loss Budget vs Actual
For the Fiscal Year End September 30, 2019

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
Property Tax & Other Taxes					
M & O TAX	\$ 1,451,391	\$ 1,351,431	\$ 1,455,612	\$ (4,221)	100%
SALES TAX	975,000	1,043,707	1,104,368	(129,368)	113%
MIXED BEVERAGE TAX	24,506	28,020	26,037	(1,531)	106%
AUTO/TRAILER TAXES	325	243	2,660	(2,335)	819%
DELINQUENT TAXES	6,977	5,442	15,261	(8,284)	219%
Total Property Tax & Other Taxes	2,458,199	2,428,844	2,603,938	(145,739)	106%
Franchise Fees					
TXU ELECTRIC	165,836	162,500	193,934	(28,098)	117%
A T & T	70,000	60,018	51,833	18,167	74%
TEXAS GAS	7,500	7,826	6,302	1,198	84%
MISC FRANCHISE	5,000	6,055	6,039	(1,039)	121%
MESH NET	3,024	2,772	3,024	-	100%
WATER FRANCHISE FEE	98,020	98,020	98,020	-	100%
WASTEWATER FRANCHISE FEES	28,553	28,553	28,553	-	100%
Total Franchise Fees	377,933	365,744	387,705	(9,772)	103%
Development & Permit Fees					
BUILDING PERMITS	175,000	222,063	193,205	(18,205)	110%
HEALTH PERMITS	9,000	11,465	12,660	(3,660)	141%
SUBCONTRACTORS PERMITS	15,000	21,585	23,513	(8,513)	157%
REGISTRATION FEES	4,500	7,210	4,680	(180)	104%
OSSF PERMITS	1,200	4,200	7,600	(6,400)	633%
WELL APPLICATION FEE	-	1,500	4,500	(4,500)	0%
PLAN REVIEW	35,000	65,950	127,656	(92,656)	365%
BACKFLOW INSPECTIONS	-	100	-	-	0%
RE - INSPECTION	-	500	725	(725)	0%
SPECIAL EVENT PERMITS	-	100	225	(225)	0%
REVIEWS/REQUESTS	600	5,358	6,080	(5,480)	1013%
METER RELEASE	-	9,000	4,500	(4,500)	0%
RENTAL INSPECTIONS	400	-	-	400	0%
IRRIGATION	-	300	-	-	0%
LATE HOURS ALOCHOL PERMIT FEE	-	785	920	(920)	0%
FIRE ALARMS	1,000	11,000	3,000	(2,000)	300%
FIRE SPRINKLER	1,000	10,000	3,000	(2,000)	300%
CERTIFICATE OF OCCUPANCY	1,000	4,650	600	400	60%
Total Development & Permit Fees	243,700	375,766	392,863	(149,163)	161%
Fines & Forfeitures					
NON-PARKING	200,000	138,801	83,847	116,153	42%
PARKING	1,000	1,300	1,017	(17)	102%
WARRANTS/CAPIAS	1,300	1,308	1,180	120	91%
STATE LAW - CLASS C	15,000	14,926	10,662	4,338	71%
COURT ADMINISTRATION	25,000	43,494	57,310	(32,310)	229%
COURT SECURITY	4,700	-	-	4,700	0%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
TIME PAYMENT	500	238	1,325	(825)	265%
MC TECH FEE	6,700	-	-	6,700	0%
SEAT BELT	1,000	298	1,200	(200)	120%
TEEN COURT FEE	-	-	320	(320)	0%
Total Fines & Forfeitures	255,200	200,363	156,861	98,339	61%
Other Revenue					
INTEREST - OPERATING FUND	15,000	21,459	44,129	(29,129)	294%
REFUNDS/BANK CREDITS	100	1,832	1,212	(1,112)	1212%
MISCELLANEOUS	1,135	757	1,763	(628)	155%
OTHER REIMBURSEABLES	200	(136)	5,000	(4,800)	2500%
REVENUE RECOVERY	5,000	10,947	12,758	(7,758)	255%
FIRE SPRINKLER	10,000	500	-	10,000	0%
OPEN RECORDS FEES	150	138	-	150	0%
ACCIDENT REPORTS	500	681	778	(278)	156%
POLICE CONTRIBUTIONS	-	1,308	769	(769)	0%
ROAD CONTRIBUTIONS	-	195	266	(266)	0%
PARK CONTRIBUTIONS	-	124	211	(211)	0%
VFD CONTRIBUTIONS	-	1,974	1,697	(1,697)	0%
USPS CONTRACT UNIT	-	4,105	-	-	0%
FOUND PROPERTY	-	192	-	-	0%
SALE OF ASSETS	-	-	163,778	(163,778)	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	115,831	2,360,441	(1,793,356)	416%
Total Revenue	3,902,117	3,486,548	5,901,807	(1,999,690)	151%
Expenditures					
Personnel					
SALARIES	1,738,506	1,603,606	1,644,139	94,367	95%
PAYROLL EXPENSE	26,508	24,459	21,191	5,317	80%
WORKERS COMPENSATION	33,152	29,679	35,288	(2,136)	106%
HEALTH INSURANCE	261,644	216,683	213,831	47,813	82%
RETIREMENT	133,765	131,912	128,026	5,739	96%
UNEMPLOYMENT INSURANCE	5,184	5,028	4,458	726	86%
CELL PHONE STIPEND	6,808	6,617	8,111	(1,303)	119%
EXTRA HELP	-	-	37	(37)	0%
CERTIFICATE PAY	26,155	13,212	28,549	(2,394)	109%
OVERTIME	77,173	71,632	77,248	(75)	100%
FLOATER SHIFTS	16,000	10,977	13,089	2,911	82%
DENTAL INSURANCE	16,432	14,686	14,195	2,237	86%
LIFE INSURANCE	4,428	3,563	4,829	(401)	109%
PHYSICALS & GYM MEMBERSHIPS	5,800	3,940	4,951	849	85%
ACCRUED COMP & VACATION	-	7,524	2,553	(2,553)	0%
PERSONNEL SUPPORT	-	2,658	-	-	0%
BAILIFF DUTIES	1,500	1,175	1,290	210	86%
Total Personnel	2,353,055	2,147,351	2,201,785	151,270	94%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	10,622	8,498	3,501	7,121	33%
OFFICE SUPPLIES	15,075	14,328	14,092	983	93%
FLOWERS/GIFTS/PLAQUES	4,937	6,382	4,269	668	86%
BASIC OPERATING SUPPLIES	14,132	6,427	9,919	4,213	70%
PRINTING & BINDING	1,854	1,263	2,178	(324)	117%
MINOR EQUIPMENT: OFFICE	8,248	13,818	12,534	(4,286)	152%
MV OILS, LUBRICANTS & FLUIDS	515	218	-	515	0%
MV REPAIR & MAINTENANCE	73,446	50,742	84,681	(11,235)	115%
UNIFORMS & SUPPLIES	24,929	18,566	28,987	(4,058)	116%
TRAFFIC & STREET SIGNS	3,605	1,668	1,000	2,605	28%
FINANCE CHARGES	300	587	732	(432)	244%
USPS CONTRACT UNIT	-	796	48	(48)	0%
PPE AND SUPPLIES	57,525	22,780	55,626	1,899	97%
MEDICAL SUPPLIES	13,217	4,600	11,420	1,797	86%
FOAM SUPPLIES	1,803	1,716	1,778	25	99%
ROAD ABSORBENT SUPPLIES	1,654	1,500	1,688	(34)	102%
MINOR TOOLS	2,060	-	344	1,716	17%
EQUIPMENT	515	-	-	515	0%
MISC TOOLS/SUPPLIES	2,060	347	583	1,477	28%
ASPHALT MATERIALS	35,000	7,378	14,227	20,773	41%
ROAD BASE MATERIALS - PAVING	20,000	8,913	25,072	(5,072)	125%
ICE & INCLEMENT WEATHER	4,635	-	1,560	3,075	34%
CONCRETE REPLACEMENT	15,450	975	6,942	8,508	45%
DRAINAGE	21,115	1,142	9,473	11,642	45%
BARRICADES/MARKERS	2,575	-	-	2,575	0%
SAFETY EQUIPMENT & SUPPLIES	44,549	9,209	41,954	2,595	94%
BUILDING & FACILITIES REPAIRS	9,829	9,842	12,393	(2,564)	126%
PUBLIC WORKS BUILDING	1,030	134	691	339	67%
FACILITIES MAINT SUPPLIES	4,090	2,318	37,614	(33,524)	920%
MINOR EQUIPMENT: FIELD	8,500	5,279	8,104	396	95%
OPERATING SUPPLIES NON CONSUMABLES	1,030	1,013	626	404	61%
SUBSCRIPTIONS & PUBLICATIONS	3,376	4,537	3,611	(235)	107%
PROMOTIONS	4,600	639	5,228	(628)	114%
MV FUEL	39,420	42,720	32,268	7,152	82%
MV TIRES, TUBES & BATTERIES	4,120	4,966	2,647	1,473	64%
SPECIAL EVENTS	515	-	582	(67)	113%
AMMUNITION & WEAPONS RELATED	824	698	657	167	80%
EMERGENCY RESPONSE SUPPLIES	8,000	3,256	6,001	1,999	75%
Total Supplies (Maintenance & Operations)	465,155	257,256	443,029	22,126	95%
Utilities					
ELECTRICITY	33,372	33,582	34,279	(907)	103%
GAS	3,770	2,690	3,636	134	96%
TELEPHONE	16,583	-	-	16,583	0%
MOBILE TELEPHONE	-	-	-	-	0%
COMMUNICATION SERVICES	54,218	55,042	62,995	(8,777)	116%
Total Utilities	107,943	91,313	100,909	7,034	93%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Operational & Contractual Services					
TRAVEL & TRAINING	66,519	61,547	59,512	7,007	89%
CONSULTANTS & PROFESSIONALS	119,755	143,009	129,103	(9,348)	108%
ADVERTISING & LEGAL NOTICES	8,753	10,714	4,775	3,978	55%
PRINTING & BINDING	824	703	2,271	(1,447)	276%
PROPERTY & LIABILITY	47,730	38,191	37,757	9,973	79%
REPAIR & MAINTENANCE	-	604	(922)	922	0%
PROFESSIONAL LICENSE	915	168	608	308	66%
DUES & MEMBERSHIPS	12,600	12,005	20,046	(7,446)	159%
SPECIAL EVENTS	12,500	4,331	25,000	(12,500)	200%
PERMITS & APPLICATIONS	-	30	119	(119)	0%
LAB TESTING	-	1,225	949	(949)	0%
PROPERTY DAMAGE	-	658	-	-	0%
OTHER RENTAL	-	202	1,430	(1,430)	0%
CONTRACT STREET REPAIR	-	10,471	24,534	(24,534)	0%
FINANCE CHARGES	-	6	-	-	0%
FINES & PENALTIES	-	-	5	(5)	0%
LEGAL/CITY ATTORNEY	60,000	57,406	47,378	12,622	79%
ACCOUNTING & AUDITOR	40,000	47,043	50,064	(10,064)	125%
CONTRACTUAL SERVICES	193,601	195,513	177,698	15,903	92%
ELECTIONS ADMINISTRATION	5,200	4,868	5,258	(58)	101%
INMATE HOUSING	1,200	1,904	247	953	21%
MUNICIPAL JUDGE	14,400	10,500	14,400	-	100%
MAGISTRATE	2,000	2,800	2,600	(600)	130%
FOOD SERVICE INSPECTOR	5,870	7,300	6,890	(1,020)	117%
ENGINEERING/CITY ENGINEER	5,150	11,861	130,603	(125,453)	2536%
SOLID WASTE COLLECTION	-	867	3,366	(3,366)	0%
SOFTWARE TECH SUPPORT	3,500	18,185	21,489	(17,989)	614%
EQUIPMENT TECH SUPPORT	18,566	14,436	16,222	2,344	87%
POOL INSPECTOR	1,700	450	525	1,175	31%
BLACKBOARD CONNECT	5,963	3,824	3,824	2,139	64%
IT CONTRACT	27,692	27,230	27,788	(96)	100%
JURY SERVICE	200	-	-	200	0%
GOVERNMENT & MISC OPERATING	47,335	29,493	41,837	5,498	88%
EQUIPMENT RENTAL	11,660	8,320	14,697	(3,037)	126%
STREET MAINTENANCE	-	-	14,221	(14,221)	0%
ANIMAL CONTROL	55,000	37,125	54,450	550	99%
ECONOMIC DEVELOPMENT	5,000	25,000	25,270	(20,270)	505%
REIMBURSABLES & REFUNDS	-	80	-	-	0%
Total Operational & Contractual Services	773,633	788,068	964,012	(190,379)	125%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Capital Outlay					
OFFICE EQUIPMENT	-	-	1,951	(1,951)	0%
VEHICLES	40,000	-	1,573,485	(1,533,485)	3934%
TECHNOLOGY PROJECTS	-	9,095	236	(236)	0%
EQUIPMENT: HEAVY	-	-	43,524	(43,524)	0%
FACILITIES: PARKS	40,000	-	27,595	12,405	69%
FACILITIES: CITY BUILDINGS	-	-	6,159	(6,159)	0%
SOFTWARE	-	-	38,185	(38,185)	0%
EQUIPMENT PURCHASE	-	71,755	5,186	(5,186)	0%
UTILITIES: DRAINAGE	-	-	28,199	(28,199)	0%
CAPITAL EQUIPMENT REPLACEMENT	-	-	373,069	(373,069)	0%
PREDETERMINED PROJECT EXPENDITURE	-	39,892	151,672	(151,672)	0%
CAPITAL PROJECTS-RESERVE FUNDS	-	-	185	(185)	0%
PARKER CO STREET IMPROVEMENTS (ILA)	100,000	-	-	100,000	0%
PAYING AGENT FEES	-	-	300	(300)	0%
Total Capital Outlay	180,000	120,742	2,249,747	(2,069,747)	1250%
Transfers & Restricted Funds					
INTERFUND TRANSFER	-	78,722	87,049	(87,049)	0%
TRANSFER TO LEOSE FUND	11,930	-	11,930	-	100%
Total Expenditures	3,891,716	3,483,452	6,058,462	(2,166,746)	156%
Net Income	\$ 10,401	\$ 3,096	\$ (156,655)	\$ 167,056	

Water Fund
Profit & Loss Budget vs Actual
For the Fiscal Year End September 30, 2019

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 2,119,966	\$ 2,072,179	\$ 2,021,520	\$ 98,446	95%
PENALTIES	30,000	26,415	25,741	4,259	86%
NEW ACCOUNT FEES	13,000	15,821	16,260	(3,260)	125%
TAP FEES	3,000	4,850	5,750	(2,750)	192%
IMPACT FEES	165,000	161,768	222,630	(57,630)	135%
INTEREST REVENUE	10,000	46,708	64,250	(54,250)	642%
METER FEE	25,000	29,497	25,055	(55)	100%
METER BOX FEE	4,500	5,750	7,000	(2,500)	156%
RECONNECT FEES	10,000	12,530	13,055	(3,055)	131%
RETURNED CHECK FEES	600	640	1,230	(630)	205%
REFUNDS/ BANK CREDITS	-	-	912	(912)	0%
MISCELLANEOUS REVENUE	1,200	1,001	(210)	1,410	-18%
SALE OF ASSETS	-	(13,409)	73,460	(73,460)	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	2,363,749	2,563,702	1,348,564	66%
Expenditures					
Personnel					
SALARIES	406,227	311,787	393,770	12,457	97%
PAYROLL EXPENSE	12,000	5,760	4,637	7,363	39%
WORKERS COMPENSATION	10,360	7,914	9,461	899	91%
HEALTH INSURANCE	79,286	53,533	61,471	17,815	78%
RETIREMENT	30,544	9,253	31,348	(804)	103%
UNEMPLOYMENT INSURANCE	1,620	1,356	1,536	84	95%
CELL PHONE STIPEND	4,320	3,338	3,829	491	89%
CERTIFICATE PAY	2,280	522	501	1,779	22%
OVERTIME	20,000	26,788	36,790	(16,790)	184%
DENTAL INSURANCE	4,968	3,651	4,275	693	86%
LIFE INSURANCE	1,172	987	1,636	(464)	140%
ACCRUED COMP & VACATION	-	-	515	(515)	0%
Total Personnel	572,777	424,888	549,769	23,008	96%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	15,000	12,114	13,796	1,204	92%
OFFICE SUPPLIES	7,500	4,605	6,304	1,196	84%
FLOWERS/GIFTS/PLAQUES	300	417	365	(65)	122%
BASIC OPERATING SUPPLIES	2,000	1,079	1,777	223	89%
PRINTING & BINDING	-	-	(14)	14	0%
MINOR EQUIPMENT: OFFICE	3,000	1,212	3,063	(63)	102%
MV REPAIR & MAINTENANCE	17,000	8,002	5,951	11,049	35%
UNIFORMS & SUPPLIES	5,370	2,414	2,829	2,541	53%
FINANCE CHARGES	1,800	3,589	3,291	(1,491)	183%
MISC TOOLS/SUPPLIES	2,850	1,150	1,724	1,126	61%
ROAD BASE MATERIALS - PAVING	-	-	129	(129)	0%
CHEMICALS	10,048	10,470	11,271	(1,223)	112%
FIRE HYDRANTS	10,400	1,470	-	10,400	0%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
ROAD BASE MATERIAL - MAIN BREA	-	1,700	-	-	0%
TOP SOIL	-	611	-	-	0%
SAFETY EQUIPMENT & SUPPLIES	3,074	18	3,427	(354)	112%
BUILDING & FACILITIES REPAIRS	2,984	3,886	9,193	(6,209)	308%
FACILITIES MAINT SUPPLIES	5,000	882	915	4,085	18%
MINOR EQUIPMENT: FIELD	2,650	2,315	2,634	16	99%
SUBSCRIPTIONS & PUBLICATIONS	1,000	315	-	1,000	0%
MV FUEL	27,000	18,802	25,554	1,446	95%
WATER DISTRIBUTION SUPPLIES	115,000	43,865	73,399	41,601	64%
WATER PRODUCTION SUPPLIES	50,000	133	2,051	47,949	4%
Total Supplies (Maintenance & Operations)	281,976	119,048	167,659	114,317	59%
Utilities					
ELECTRICITY	100,000	79,509	79,058	20,942	79%
MOBILE TELEPHONE	5,700	6,122	4,525	1,175	79%
COMMUNICATION SERVICES	6,132	6,731	6,572	(440)	107%
Total Utilities	111,832	92,362	90,155	21,677	81%
Operational & Contractual Services					
TRAVEL & TRAINING	4,050	1,618	4,904	(854)	121%
CONSULTANTS & PROFESSIONALS	25,000	27,423	18,008	6,992	72%
ADVERTISING & LEGAL NOTICES	1,000	-	-	1,000	0%
PRINTING & BINDING	-	482	-	-	0%
PROPERTY & LIABILITY	5,500	5,462	5,394	106	98%
REPAIR & MAINTENANCE	-	80	(492)	492	0%
DUES & MEMBERSHIPS	555	449	50	505	9%
PERMITS & APPLICATIONS	5,000	4,550	-	5,000	0%
LAB TESTING	-	840	(1,350)	1,350	0%
PROPERTY DAMAGE	2,500	-	-	2,500	0%
FINANCE CHARGES	-	12	-	-	0%
ACCOUNTING & AUDITOR	13,500	15,813	19,493	(5,993)	144%
ENGINEERING/CITY ENGINEER	36,000	72,092	64,219	(28,219)	178%
SOLID WASTE COLLECTION	-	2,698	762	(762)	0%
SOFTWARE TECH SUPPORT	1,000	187	2,257	(1,257)	226%
BLACKBOARD CONNECT	2,750	956	956	1,794	35%
IT CONTRACT	3,852	3,849	3,849	3	100%
WELL SITE MAINTENANCE	17,458	29,233	424	17,034	2%
EQUIPMENT MAINTENANCE	4,540	3,531	-	4,540	0%
WATER TANK MAINTENANCE	6,000	5,512	70	5,930	1%
BUILDING MAINT - WELL SITES	3,000	-	1,466	1,534	49%
EQUIPMENT RENTAL	5,000	5,017	10,450	(5,450)	209%
WATER DISTRIBUTION CONTRACTUAL	45,000	11,371	18,052	26,948	40%
WATER PRODUCTION CONTRACTUAL	50,000	60,372	33,449	16,551	67%
Total Operational & Contractual Services	231,705	251,545	181,962	49,743	79%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Capital Outlay					
VEHICLES	100,000	-	10,003	89,997	10%
EQUIPMENT: HEAVY	185,500	-	167,223	18,277	90%
CAPITAL IMPROVEMENTS	45,000	-	6,450	38,550	14%
WATER PURCHASES (EMER WATER)	-	71,612	7,620	(7,620)	0%
SOFTWARE	-	-	12,746	(12,746)	0%
PREDETERMINED PROJECT EXPENDIT	-	31,987	-	-	0%
UTILITIES: WATER DISTRIBUTION	1,085,875	8,091	119,098	966,777	11%
UTILITIES: WATER PRODUCTION	140,000	417,431	549,558	(409,558)	393%
WELL REPLACEMENT	-	-	750	(750)	0%
PAYING AGENT FEES	-	3,125	1,975	(1,975)	0%
FRANCHISE FEES	98,020	98,020	98,020	-	100%
DEBT SERVICE PAYMENTS	340,965	536,905	340,877	88	100%
TRANSFER TO GENERAL FUND	500,000	-	-	500,000	0%
Total Capital Outlay	2,495,360	1,167,171	1,314,319	1,181,041	53%
Total Expenditures	3,693,650	2,055,015	2,303,865	1,389,785	62%
Net Income	\$ 218,616	\$ 308,734	\$ 259,837	\$ (41,221)	

Wastewater Fund
Profit & Loss Budget vs Actual
For the Fiscal Year End September 30, 2019

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 568,309	\$ 563,777	\$ 570,930	\$ (2,621)	100%
TAP FEES	667	500	1,500	(833)	225%
IMPACT FEES	119,493	112,010	125,241	(5,748)	105%
INTEREST REVENUE	15,468	20,507	16,516	(1,048)	107%
REFUNDS/BANK CREDITS	3,261	2,446	-	3,261	0%
BORE FEES	-	5,980	-	-	0%
Total Revenue	707,198	705,220	714,187	(6,989)	101%
Expenditures					
Personnel					
SALARIES	79,229	78,775	56,672	22,557	72%
PAYROLL EXPENSE	2,072	1,289	898	1,174	43%
WORKERS COMPENSATION	2,072	1,979	2,365	(293)	114%
HEALTH INSURANCE	15,857	14,003	11,998	3,859	76%
RETIREMENT	5,875	6,187	4,715	1,160	80%
UNEMPLOYMENT INSURANCE	324	327	146	178	45%
CELL PHONE STIPEND	1,080	1,175	748	332	69%
CERTIFICATE PAY	1,080	1,175	512	568	47%
OVERTIME	2,142	3,700	3,327	(1,185)	155%
DENTAL INSURANCE	994	977	623	371	63%
LIFE INSURANCE	234	266	238	(4)	102%
Total Personnel	110,959	109,853	82,242	28,717	74%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	2,000	-	-	2,000	0%
OFFICE SUPPLIES	1,200	1,158	637	563	53%
BASIC OPERATING SUPPLIES	1,200	440	151	1,049	13%
MINOR EQUIPMENT: OFFICE	1,000	-	920	80	92%
MV OILS, LUBRICANTS & FLUIDS	500	-	-	500	0%
MV REPAIR & MAINTENANCE	4,000	433	-	4,000	0%
UNIFORMS & SUPPLIES	1,930	178	786	1,144	41%
WASTEWATER SUPPLIES	2,206	1,110	1,359	847	62%
MINOR TOOLS	-	194	-	-	0%
EQUIPMENT	2,900	1,115	(114)	3,014	-4%
MISC TOOLS/SUPPLIES	1,000	1,295	446	554	45%
CHEMICALS	15,000	6,035	24,018	(9,018)	160%
BELT PRESS SUPPLIES	-	1,915	-	-	0%
SAFETY EQUIPMENT & SUPPLIES	2,775	840	894	1,882	32%
BUILDING & FACILITIES REPAIRS	970	1,342	1,046	(76)	108%
FACILITIES MAINT SUPPLIES	15,000	824	8,201	6,799	55%
MINOR EQUIPMENT: FIELD	-	87	-	-	0%
MV FUEL	3,875	3,269	9,208	(5,333)	238%
WASTEWATER COLLECTION	5,000	8,195	7,794	(2,794)	156%
WASTEWATER TREATMENT	5,000	1,148	8,149	(3,149)	163%
Total Supplies (Maintenance & Operations)	65,556	29,580	63,495	2,062	97%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Utilities					
ELECTRICITY	40,500	58,503	60,792	(20,292)	150%
MOBILE TELEPHONE	-	-	-	-	0%
COMMUNICATION SERVICES	-	-	-	-	0%
Total Utilities	40,500	58,503	60,792	(20,292)	150%
Operational & Contractual Services					
TRAVEL & TRAINING	3,500	1,920	2,167	1,334	62%
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	7,994	853	6,797	11%
DUES & MEMBERSHIPS	555	111	10	545	2%
PERMITS & APPLICATIONS	3,500	20	800	2,700	23%
LAB TESTING	13,700	11,477	23,662	(9,962)	173%
ACCOUNTING & AUDITOR	10,000	5,000	9,083	917	91%
CONTRACTUAL SERVICES	12,000	32,572	13,715	(1,715)	114%
ENGINEERING/CITY ENGINEER	12,000	4,010	1,253	10,747	10%
SLUDGE HAULING	36,000	39,978	95,047	(59,047)	264%
IT CONTRACT	3,852	3,849	3,849	3	100%
LIFT STATION EQUIPMENT MAINT	55,550	46,404	146,013	(90,463)	263%
GOVERNMENT & MISC OPERATING	3,000	-	-	3,000	0%
EQUIPMENT RENTAL	1,000	428	13,702	(12,702)	1370%
Total Operational & Contractual Services	167,807	220,445	316,751	(148,944)	189%
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	-	-	-	-	0%
FRANCHISE FEES	28,553	28,553	28,553	-	100%
DEBT SERVICE PAYMENTS	74,665	105,775	74,665	-	100%
Total Capital Outlay	194,218	134,328	106,389	87,829	55%
Total Expenditures	579,040	552,711	629,670	(50,630)	109%
Net Income	\$ 128,158	\$ 152,509	\$ 84,517	\$ 43,640	

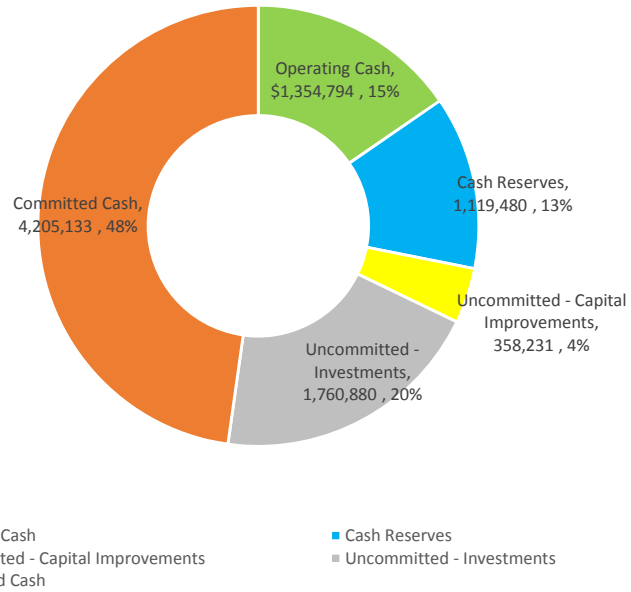
**City of Willow Park
Bank Account Balances**

	<u>At 9/30/2019</u>	<u>At 6/30/2019</u>	<u>At 09/30/2018</u>
<u>General Fund</u>			
Operating Cash - General	\$ 164,461	\$ 706,121	\$ 645,411
General Fund Cash Reserve	235,624	234,542	231,008
TexStar General Fund Capital Improvements	-	-	1,032
TexStar General Fund Investment	510,738	507,906	116,206
General Fund CD - 431549	-	-	125,957
General Fund CD - 65686	126,040	123,668	123,668
	<u>1,036,863</u>	<u>1,572,236</u>	<u>1,243,282</u>
<u>Water Fund</u>			
Operating Cash - Water	522,905	133,307	1,188,636
Water Cash Reserve	883,855	879,794	127,455
Water Capital Improvements	-	-	287,469
TexStar Water Capital Improvements	448,387	641,712	1,537,427
TexStar Water Investment	1,071,587	1,065,646	128,194
Water Fund CD - 65712	-	-	63,414
Water Fund CD - 90271	-	-	50,227
Water Deposits - 56788	105,926	105,345	105,345
	<u>3,032,661</u>	<u>2,825,805</u>	<u>3,488,167</u>
<u>Wastewater Fund</u>			
Operating Cash - Wastewater	254,894	262,920	550,185
Wastewater Package Plant	124,645	124,076	154,181
Wastewater Capital Improvements	358,231	356,585	1,646
TexStar Wastewater	52,516	52,225	23,521
Wastewater Fund CD - 431557	-	-	27,695
	<u>790,286</u>	<u>795,806</u>	<u>757,228</u>
<u>Other Funds</u>			
Operating Cash - Solid Waste	412,534	418,040	353,847
Operating Cash - Court Security	35,130	34,835	31,370
Operating Cash - Court Technology	52,496	54,951	49,810
Operating Cash - General (Police Training)	4,966	11,992	7,690
Capital Equipment/Replacement Fund	-	-	158,919
Drainage Fund	300,000	-	-
Police Contributions	444	444	-
Construction Fund - Building	925,970	1,848,417	4,461,110
Construction Fund - Roads	1,257,779	112,710	1,770,377
Debt Service (I&S)	344,031	507,118	424,845
Police Seizure (Federal)	1,651	1,644	1,619
Police Seizure (State)	7,463	7,428	12,563
Tourism	63,038	62,749	56,814
TIRZ Reimbursement Fund	4,215	4,194	36,330
First Responder	26,734	-	-
TexStar Parks & Recreation	502,258	-	-
TexStar Capital Equipment/Replacement	-	-	43,402
TexStar Economic Development	-	-	53,345
	<u>3,938,709</u>	<u>3,064,521</u>	<u>7,462,041</u>
Total Cash	\$ 8,798,518	\$ 8,258,367	\$ 12,950,718

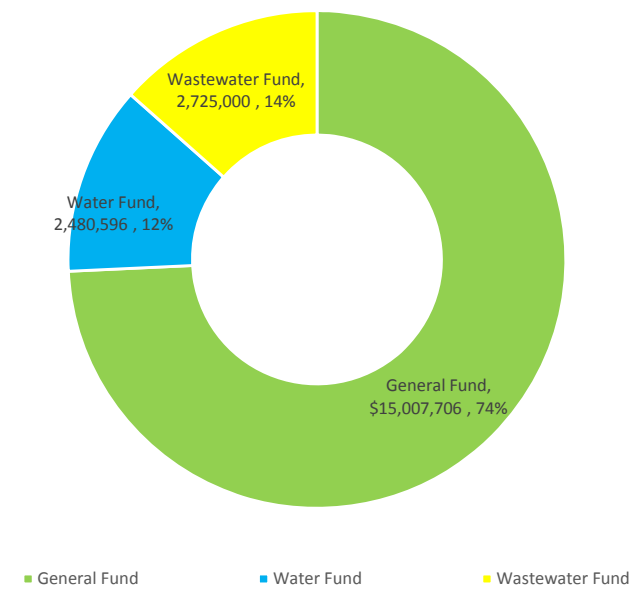


**City of Willow Park
Key Metrics & Trends
As of September 30, 2019**

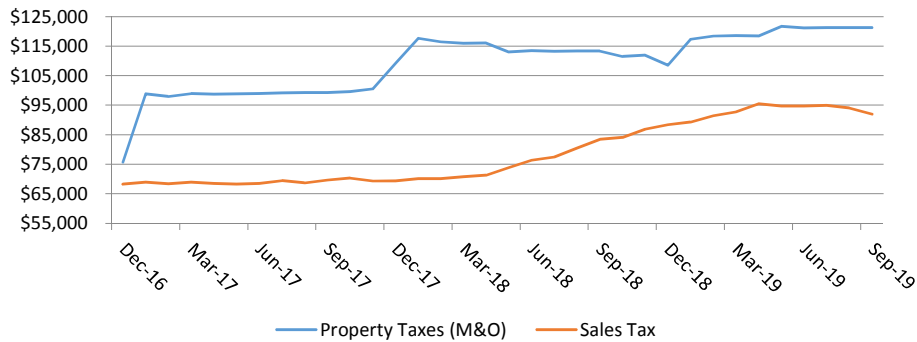
Cash Balances as of September 30, 2019



Debt Balance by Fund as of September 30, 2019



General Fund Tax Revenues (12 M Moving Avg)



User Charge Billings (12 M Moving Avg)

