



City of Willow Park
Financial Update
Financial Reports as of December 31, 2019

Financial Highlights			
	General	Water	Wastewater
-FYTD 2019-2020 Revenue Actual	\$ 1,568,752	\$ 620,896	\$ 201,295
-FYTD 2019-2020 Expense Actual	927,979	596,338	71,565
-FYTD 2019-2020 Net Change	\$ 640,773	\$ 24,559	\$ 129,730
-FY 2019-2020 Revenue Budget	\$ 3,957,636	\$ 2,488,264	\$ 704,754
-FY 2019-2020 Expense Budget	\$ 3,954,931	\$ 2,342,534	\$ 628,595
-FYTD 2019-2020 Revenue - Actual to Budget %	40%	25%	29%
-FYTD 2019-2020 Expense - Actual to Budget %	23%	25%	11%

Capital Project Tracker	Fort Worth	Public Works	Ranch House
	Water Line (100%)	Building	Road
Original Net Bond Proceeds	\$ 13,770,000	\$ 5,205,000	\$ 4,610,000
Interest Earned to Date	-	148,058	65,256
Costs Incurred to Date	(751,790)	(4,916,880)	(4,058,437)
Remaining to Spend	\$ 13,018,210	\$ 436,178	\$ 616,819

Monthly Performance			
	Dec-19	Dec-18	Change
<u>General Fund</u>			
Revenue			
Property Tax & Other Taxes	\$ 988,106	\$ 578,808	\$ 409,297
Franchise Fees	284	252	32
Development & Permit Fees	9,803	12,142	(2,338)
Fines & Forfeitures/Other Revenue	8,026	14,460	(6,434)
Expenses			
Personnel Expense	169,126	172,297	(3,171)
Supplies (Maintenance & Operations)	17,339	26,131	(8,792)
Utilities	7,566	252	7,314
Operational & Contractual Services	109,453	53,924	55,530
Capital Outlay & Interfund Transfer	1,033	3,000	(1,967)
Net Income (Loss)	\$ 701,702	\$ 350,058	\$ 351,644
<u>Water & Wastewater Funds</u>			
Revenue	\$ 230,341	\$ 208,738	\$ 21,603
Expense			
Personnel Expense	64,848	45,033	19,816
Supplies (Maintenance & Operations)	1,206	11,991	(10,785)
Utilities	11,939	306	11,634
Operational & Contractual Services	12,610	23,076	(10,466)
Capital Outlay/Debt Service	197,073	34,875	162,198
Net Income (Loss)	\$ (57,335)	\$ 93,458	\$ (150,793)

General Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date December 31, 2019

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
Property Tax & Other Taxes					
M & O TAX	\$ 1,542,410	\$ 582,437	\$ 979,359	\$ 563,051	63%
SALES TAX	1,150,000	263,797	292,142	857,858	25%
MIXED BEVERAGE TAX	24,506	8,816	7,738	16,768	32%
AUTO/TRAILER TAXES	325	-	-	325	0%
DELINQUENT TAXES	6,977	9,860	614	6,363	9%
Total Property Tax & Other Taxes	2,724,218	864,910	1,279,853	1,444,365	47%
Franchise Fees					
TXU ELECTRIC	165,836	-	-	165,836	0%
A T & T	70,000	13,940	13,714	56,286	20%
TEXAS GAS	7,500	-	-	7,500	0%
MISC FRANCHISE	5,000	1,185	590	4,410	12%
MESH NET	3,024	756	788	2,236	26%
WATER FRANCHISE FEE	98,020	-	-	98,020	0%
WASTEWATER FRANCHISE FEES	28,553	-	-	28,553	0%
Total Franchise Fees	377,933	15,881	15,093	362,840	4%
Development & Permit Fees					
BUILDING PERMITS	175,000	40,618	185,218	(10,218)	106%
HEALTH PERMITS	9,000	7,580	4,020	4,980	45%
SUBCONTRACTORS PERMITS	15,000	4,946	10,733	4,267	72%
REGISTRATION FEES	4,500	630	850	3,650	19%
OSSF PERMITS	1,200	600	1,800	(600)	150%
WELL APPLICATION FEE	-	1,500	-	-	0%
PLAN REVIEW	35,000	6,000	27,859	7,141	80%
SPECIAL EVENT PERMITS	-	-	350	(350)	0%
REVIEWS/REQUESTS	600	1,875	630	(30)	105%
METER RELEASE	-	1,000	250	(250)	0%
RENTAL INSPECTIONS	400	-	-	400	0%
LATE HOURS ALOCHOL PERMIT FEE	-	-	770	(770)	0%
NSF FEES	-	-	30	(30)	0%
FIRE ALARMS	1,000	500	1,500	(500)	150%
FIRE SPRINKLER	1,000	500	2,000	(1,000)	200%
CERTIFICATE OF OCCUPANCY	1,000	-	450	550	45%
Total Development & Permit Fees	243,700	65,749	236,459	7,241	97%
Fines & Forfeitures					
NON-PARKING	100,000	22,274	15,126	84,874	15%
PARKING	1,000	320	230	770	23%
WARRANTS/CAPIAS	1,300	394	250	1,050	19%
STATE LAW - CLASS C	15,000	3,094	2,015	12,985	13%
COURT ADMINISTRATION	75,000	14,702	11,739	63,261	16%
COURT SECURITY	4,700	-	-	4,700	0%
TIME PAYMENT	400	50	63	338	16%
MC TECH FEE	6,700	-	-	6,700	0%
SEAT BELT	500	300	-	500	0%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
TEEN COURT FEE	-	100	40	(40)	0%
FIRE SPRINKLER	10,000	-	-	10,000	0%
Total Fines & Forfeitures	214,600	41,235	29,462	185,138	14%
Other Revenue					
INTEREST - OPERATING FUND	15,000	9,878	4,741	10,259	32%
REFUNDS/BANK CREDITS	100	89	1,692	(1,592)	1692%
MISCELLANEOUS	1,135	928	54	1,081	5%
OPEN RECORDS FEES	150	-	-	150	0%
OTHER REIMBURSEABLES	200	5,000	-	200	0%
REVENUE RECOVERY	5,000	396	348	4,652	7%
POLICE CONTRIBUTIONS	-	237	256	(256)	0%
ACCIDENT REPORTS	600	154	231	369	39%
ROAD CONTRIBUTIONS	-	63	44	(44)	0%
PARK CONTRIBUTIONS	-	47	23	(23)	0%
VFD CONTRIBUTIONS	-	345	366	(366)	0%
BOND PROCEEDS	-	373,072	-	-	0%
SALE OF ASSETS	-	-	131	-	0%
ACCOUNT TRANSFERS	375,000	256,003	-	375,000	0%
Other Revenue	397,185	646,212	7,885	389,431	2%
Total Revenue	3,957,636	1,633,987	1,568,752	2,389,015	40%
Expenditures					
Personnel					
SALARIES	1,743,669	438,175	446,700	1,296,969	26%
PAYROLL EXPENSE	27,331	6,728	7,041	20,290	26%
WORKERS COMPENSATION	33,152	35,288	33,099	53	100%
HEALTH INSURANCE	217,076	55,693	50,342	166,734	23%
RETIREMENT	135,708	34,949	36,372	99,336	27%
UNEMPLOYMENT INSURANCE	253	36	-	253	0%
CELL PHONE STIPEND	6,811	1,881	1,669	5,142	25%
CERTIFICATE PAY	35,879	7,071	8,076	27,803	23%
OVERTIME	87,173	26,454	39,725	47,448	46%
FLOATER SHIFTS	16,000	2,082	2,265	13,735	14%
DENTAL INSURANCE	20,747	3,748	3,643	17,104	18%
LIFE INSURANCE	3,417	1,272	1,232	2,185	36%
PHYSICALS & GYM MEMBERSHIPS	6,980	-	500	6,480	0%
BAILIFF DUTIES	1,400	175	351	1,049	25%
Total Personnel	2,335,596	613,552	631,014	1,704,582	27%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	4,748	53	121	4,627	3%
OFFICE SUPPLIES	16,255	2,948	981	15,274	6%
FLOWERS/GIFTS/PLAQUES	4,690	1,551	991	3,699	21%
BASIC OPERATING SUPPLIES	15,977	2,464	4,200	11,777	26%
PRINTING & BINDING	1,854	298	353	1,501	19%
MINOR EQUIPMENT: OFFICE	11,030	2,202	1,710	9,320	16%
MV OILS, LUBRICANTS & FLUIDS	515	-	-	515	0%
MV REPAIR & MAINTENACE	88,061	4,766	12,069	75,992	14%
UNIFORMS & SUPPLIES	36,752	3,295	84	36,668	0%
TRAFFIC & STREET SIGNS	3,605	125	180	3,425	5%
FINANCE CHARGES	360	163	207	153	57%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
PPE AND SUPPLIES	60,601	7,008	2,278	58,323	4%
MEDICAL SUPPLIES	14,906	1,821	2,580	12,326	17%
FOAM SUPPLIES	1,803	1,750	-	1,803	0%
ROAD ABSORBENT SUPPLIES	1,654	-	-	1,654	0%
MINOR TOOLS	3,060	-	-	3,060	0%
EQUIPMENT	515	-	-	515	0%
MISC TOOLS/SUPPLIES	-	292	-	-	0%
ASPHALT MATERIALS	35,000	2,086	-	35,000	0%
ROAD BASE MATERIALS - PAVING	19,800	4,569	-	19,800	0%
ICE & INCLEMENT WEATHER	4,635	-	-	4,635	0%
CONCRETE REPLACEMENT	15,000	3,600	-	15,000	0%
DRAINAGE	20,000	-	-	20,000	0%
BARRICADES/MARKERS	2,500	-	-	2,500	0%
SAFETY EQUIPMENT & SUPPLIES	22,455	12,000	480	21,975	2%
BUILDING & FACILITIES REPAIRS	33,920	4,314	391	33,529	1%
FACILITIES MAINT SUPPLIES	14,490	232	935	13,555	6%
MINOR EQUIPMENT: FIELD	6,800	-	-	6,800	0%
OPERATING SUPPLIES NON CONSUMABLES	1,030	46	-	1,030	0%
SUBSCRIPTIONS & PUBLICATIONS	3,376	-	1,857	1,519	55%
PROMOTIONS	4,600	3,110	-	4,600	0%
MV FUEL	35,900	5,383	3,308	32,592	9%
MV TIRES, TUBES & BATTERIES	4,120	573	-	4,120	0%
SPECIAL EVENTS	1,000	-	-	1,000	0%
AMMUNITION & WEAPONS RELATED	3,500	481	-	3,500	0%
EMERGENCY RESPONSE SUPPLIES	8,000	3,631	-	8,000	0%
Total Supplies (Maintenance & Operations)	502,512	68,763	32,726	469,786	7%
Utilities					
ELECTRICITY	33,372	5,575	11,492	21,880	34%
GAS	4,000	210	813	3,187	20%
TELEPHONE	15,000	-	-	15,000	0%
COMMUNICATION SERVICES	51,180	8,596	14,989	36,191	29%
Total Utilities	103,552	14,381	27,294	76,258	26%
Operational & Contractual Services					
TRAVEL & TRAINING	74,154	3,506	2,029	72,125	3%
CONSULTANTS & PROFESSIONALS	119,755	11,765	2,765	116,990	2%
ADVERTISING & LEGAL NOTICES	8,753	3,549	2,246	6,507	26%
PRINTING & BINDING	4,424	313	515	3,910	12%
PROPERTY & LIABILITY	38,250	37,757	37,714	536	99%
REPAIR & MAINTENANCE	-	423	991	(991)	0%
PROFESSIONAL LICENSE	1,400	-	-	1,400	0%
DUES & MEMBERSHIPS	16,245	8,220	745	15,500	5%
SPECIAL EVENTS	12,500	5,801	4,750	7,750	38%
PERMITS & APPLICATIONS	-	-	-	-	0%
LAB TESTING	3,000	-	1,165	1,835	0%
OTHER RENTAL	-	-	410	(410)	0%
FINANCE CHARGES	-	-	8	(8)	0%
LEGAL/CITY ATTORNEY	55,000	8,808	9,550	45,450	17%
ACCOUNTING & AUDITOR	40,000	2,700	3,300	36,700	8%
CONTRACTUAL SERVICES	223,250	27,486	16,157	207,093	7%
ELECTIONS ADMINISTRATION	5,700	-	-	5,700	0%
INMATE HOUSING	1,200	-	71	1,130	6%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
MUNICIPAL JUDGE	14,400	2,400	2,400	12,000	17%
MAGISTRATE	3,000	200	1,000	2,000	33%
FOOD SERVICE INSPECTOR	5,870	3,695	3,170	2,700	54%
ENGINEERING/CITY ENGINEER	5,150	7,056	449	4,701	9%
SOLID WASTE COLLECTION	-	561	561	(561)	0%
SOFTWARE TECH SUPPORT	15,500	5,014	2,054	13,446	13%
EQUIPMENT TECH SUPPORT	20,540	-	600	19,940	3%
POOL INSPECTOR	1,700	-	-	1,700	0%
BLACKBOARD CONNECT	5,963	3,824	3,824	2,139	64%
IT CONTRACT	27,692	6,736	4,491	23,201	16%
JURY SERVICE	200	-	-	200	0%
GOVERNMENT & MISC OPERATING	47,470	4,798	3,794	43,676	8%
EQUIPMENT RENTAL	11,660	1,945	4,053	7,607	35%
VEHICLE LEASE	58,945	-	92,595	(33,650)	157%
ANIMAL CONTROL	66,550	13,613	13,613	52,938	20%
ECONOMIC DEVELOPMENT	5,000	-	10,000	(5,000)	200%
Total Operational & Contractual Services	893,271	160,168	225,017	668,254	25%
Capital Outlay					
OFFICE EQUIPMENT	-	-	1,033	(1,033)	0%
FACILITIES: PARKS	5,000	3,000	-	5,000	0%
TECHNOLOGY PROJECTS	-	(3,816)	-	-	0%
SOFTWARE	-	-	23,795	(23,795)	0%
EQUIPMENT PURCHASE	-	-	-	-	0%
UTILITIES: DRAINAGE	-	-	(13,199)	13,199	0%
PARKER COUNTY STREET IMPROVEMENTS	115,000	-	-	115,000	0%
PAYING AGENT FEES	-	300	300	(300)	0%
Total Capital Outlay	120,000	(516)	11,928	108,072	10%
Transfers & Restricted Funds					
INTERFUND TRANSFER	-	-	-	-	0%
Total Expenditures	3,954,931	856,348	927,979	3,026,953	23%
Net Income	\$ 2,705	\$ 777,639	\$ 640,773	\$ (637,937)	

Water Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date December 31, 2019

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 2,225,964	\$ 447,162	\$ 540,612	\$ 1,685,352	24%
PENALTIES	30,000	6,807	4,539	25,461	15%
NEW ACCOUNT FEES	13,000	3,490	2,440	10,560	19%
TAP FEES	3,000	-	1,500	1,500	50%
IMPACT FEES	165,000	23,825	51,209	113,791	31%
INTEREST REVENUE	10,000	16,465	11,793	(1,793)	118%
METER FEE	25,000	3,662	4,379	20,621	18%
METER BOX FEE	4,500	1,250	1,600	2,900	36%
RECONNECT FEES	10,000	2,555	2,660	7,340	27%
RETURNED CHECK FEES	600	270	240	360	40%
MISCELLANEOUS REVENUE	1,200	(75)	(75)	1,275	-6%
Total Revenue	2,488,264	505,411	620,896	1,867,368	25%
Expenditures					
Personnel					
SALARIES	548,377	99,215	145,349	403,028	27%
PAYROLL EXPENSE	8,439	1,523	2,213	6,226	26%
WORKERS COMPENSATION	11,396	9,461	8,498	2,898	75%
HEALTH INSURANCE	89,178	16,081	21,901	67,277	25%
RETIREMENT	42,021	7,745	11,329	30,692	27%
UNEMPLOYMENT INSURANCE	99	270	-	99	0%
CELL PHONE STIPEND	4,320	976	896	3,424	21%
CERTIFICATE PAY	2,280	129	108	2,172	5%
OVERTIME	16,817	5,925	8,702	8,115	52%
DENTAL INSURANCE	12,579	1,059	1,537	11,042	12%
LIFE INSURANCE	1,401	405	504	897	36%
Total Personnel	736,907	142,789	201,036	535,871	27%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	15,000	4,500	1,500	13,500	10%
OFFICE SUPPLIES	5,000	1,466	998	4,002	20%
FLOWERS/GIFTS/PLAQUES	300	-	-	300	0%
BASIC OPERATING SUPPLIES	2,000	21	30	1,970	2%
MINOR EQUIPMENT: OFFICE	3,000	514	1,020	1,980	34%
MV REPAIR & MAINTENANCE	10,400	278	6,029	4,371	58%
UNIFORMS & SUPPLIES	5,370	1,697	200	5,170	4%
FINANCE CHARGES	1,800	918	584	1,216	32%
MISC TOOLS/SUPPLIES	2,850	165	14	2,836	1%
ROAD BASE MATERIALS - PAVING	-	129	-	-	0%
CHEMICALS	10,048	1,270	2,551	7,497	25%
FIRE HYDRANTS	10,400	-	-	10,400	0%
SAFETY EQUIPMENT & SUPPLIES	2,874	2,075	1,478	1,396	51%
BUILDING & FACILITIES REPAIRS	3,984	1,633	205	3,779	5%
FACILITIES MAINT SUPPLIES	-	28	177	(177)	0%
MINOR EQUIPMENT: FIELD	2,850	-	1,542	1,308	54%
SUBSCRIPTIONS & PUBLICATIONS	500	-	-	500	0%
MV FUEL	27,000	4,074	5,321	21,679	20%
WATER DISTRIBUTION SUPPLIES	135,000	9,386	6,005	128,995	4%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
WATER PRODUCTION SUPPLIES	50,000	-	1,068	48,932	2%
Total Supplies (Maintenance & Operations)	288,376	28,153	28,723	259,653	10%
Utilities					
ELECTRICITY	100,000	11,295	24,842	75,158	25%
MOBILE TELEPHONE	5,700	750	342	5,358	6%
COMMUNICATION SERVICES	6,132	1,004	1,000	5,132	16%
Total Utilities	111,832	13,049	26,184	85,648	23%
Operational & Contractual Services					
TRAVEL & TRAINING	4,050	1,200	-	4,050	0%
CONSULTANTS & PROFESSIONALS	25,000	3,595	-	25,000	0%
ADVERTISING & LEGAL NOTICES	1,000	-	-	1,000	0%
PROPERTY & LIABILITY	5,500	5,394	5,530	(30)	101%
DUES & MEMBERSHIPS	555	-	-	555	0%
PERMITS & APPLICATIONS	5,000	-	5,566	(566)	111%
LAB TESTING	4,140	-	502	3,638	12%
PROPERTY DAMAGE	2,500	-	-	2,500	0%
ACCOUNTING & AUDITOR	13,500	-	-	13,500	0%
CONTRACTUAL SERVICES	-	-	539	(539)	0%
ENGINEERING/CITY ENGINEER	36,000	6,130	13,488	22,512	37%
SOLID WASTE COLLECTION	-	-	211	(211)	0%
SOFTWARE TECH SUPPORT	2,000	-	2,060	(60)	103%
BLACKBOARD CONNECT	2,750	956	956	1,794	35%
IT CONTRACT	3,852	962	642	3,210	17%
WELL SITE MAINTENANCE	15,608	360	-	15,608	0%
EQUIPMENT MAINTENANCE	4,540	-	-	4,540	0%
WATER TANK MAINTENANCE	6,000	-	-	6,000	0%
BUILDING MAINT - WELL SITES	3,000	1	-	3,000	0%
EQUIPMENT RENTAL	8,000	1,005	7,419	581	93%
VEHICLE LEASE	70,000	-	-	70,000	0%
WATER DISTRIBUTION CONTRACTUAL	45,000	354	1,135	43,865	3%
WATER PRODUCTION CONTRACTUAL	50,000	8,592	379	49,621	1%
Total Operational & Contractual Services	307,995	28,549	38,426	269,569	12%
Capital Outlay					
VEHICLES	85,000	-	162	84,838	0%
WATER PURCHASES (EMER WATER)	-	21,044	-	-	0%
SOFTWARE	-	-	3,749	(3,749)	0%
UTILITIES: WATER DISTRIBUTION	-	14,338	13,072	(13,072)	0%
UTILITIES: WATER PRODUCTION	-	36,623	91,998	(91,998)	0%
PAYING AGENT FEES	-	275	353	(353)	0%
DEBT ISSUANCE COST	-	-	192,635	(192,635)	0%
FRANCHISE FEES	98,020	-	-	98,020	0%
DEBT SERVICE PAYMENTS	339,404	-	-	339,404	0%
TRANSFER TO GENERAL FUND	375,000	-	-	375,000	0%
Total Capital Outlay	897,424	72,281	301,969	595,455	34%
Total Expenditures	2,342,534	284,820	596,338	1,746,196	25%
Net Income	\$ 145,730	\$ 220,591	\$ 24,559	\$ 121,171	

Wastewater Fund
Profit & Loss Budget vs Actual
For the Fiscal Year to Date December 31, 2019

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Revenue					
USER CHARGES	\$ 585,358	\$ 142,170	\$ 148,679	\$ 436,679	25%
TAP FEES	667	500	1,500	(833)	225%
IMPACT FEES	100,000	16,546	39,750	60,250	40%
INTEREST REVENUE	15,468	4,062	3,366	12,102	22%
REFUNDS/BANK CREDITS	3,261	-	-	3,261	0%
SALE OF ASSETS	-	-	8,000	(8,000)	0%
Total Revenue	704,754	163,278	201,295	503,459	29%
Expenditures					
Personnel					
SALARIES	85,571	18,203	18,677	66,894	22%
PAYROLL EXPENSE	1,303	270	348	955	27%
WORKERS COMPENSATION	2,072	2,365	2,124	(52)	103%
HEALTH INSURANCE	14,005	2,575	4,017	9,988	29%
RETIREMENT	6,488	1,367	1,752	4,736	27%
UNEMPLOYMENT INSURANCE	18	-	-	18	0%
CELL PHONE STIPEND	498	208	166	332	33%
CERTIFICATE PAY	-	198	-	-	0%
OVERTIME	2,142	125	5,212	(3,070)	243%
DENTAL INSURANCE	936	170	281	655	30%
LIFE INSURANCE	221	65	100	121	45%
Total Personnel	113,254	25,547	32,677	80,577	29%
Supplies (Maintenance & Operations)					
POSTAGE & SHIPPING	2,000	-	-	2,000	0%
OFFICE SUPPLIES	1,200	240	-	1,200	0%
BASIC OPERATING SUPPLIES	1,200	136	-	1,200	0%
MINOR EQUIPMENT: OFFICE	1,000	920	-	1,000	0%
MV OILS, LUBRICANTS & FLUIDS	500	-	-	500	0%
MV REPAIR & MAINTENANCE	2,400	-	-	2,400	0%
UNIFORMS & SUPPLIES	1,930	629	-	1,930	0%
WASTEWATER SUPPLIES	4,000	-	-	4,000	0%
EQUIPMENT	2,900	(553)	-	2,900	0%
MISC TOOLS/SUPPLIES	1,000	320	-	1,000	0%
CHEMICALS	60,478	2,205	2,939	57,539	5%
SAFETY EQUIPMENT & SUPPLIES	2,775	199	-	2,775	0%
BUILDING & FACILITIES REPAIRS	5,000	-	-	5,000	0%
FACILITIES MAINT SUPPLIES	-	16	-	-	0%
MV FUEL	3,875	40	-	3,875	0%
WASTEWATER COLLECTION	35,000	81	880	34,120	3%
WASTEWATER TREATMENT	10,000	399	912	9,088	9%
Total Supplies (Maintenance & Operations)	135,258	4,633	4,731	130,527	3%

	Adopted Budget	PYTD Actual	YTD Actual	Amount Remaining	Pct Spent/ Collected
Utilities					
ELECTRICITY	61,200	10,499	12,556	48,644	21%
COMMUNICATION SERVICES	-	-	-	-	0%
Total Utilities	61,200	10,499	12,556	48,644	21%
Operational & Contractual Services					
TRAVEL & TRAINING	3,500	297	-	3,500	0%
PROPERTY & LIABILITY	5,500	5,394	5,530	(30)	101%
REPAIR & MAINTENANCE	7,650	-	-	7,650	0%
DUES & MEMBERSHIPS	333	-	-	333	0%
PERMITS & APPLICATIONS	3,500	-	1,553	1,947	44%
LAB TESTING	19,700	3,111	1,973	17,727	10%
ACCOUNTING & AUDITOR	10,000	-	-	10,000	0%
CONTRACTUAL SERVICES	12,000	1,637	-	12,000	0%
ENGINEERING/CITY ENGINEER	12,000	-	-	12,000	0%
SLUDGE HAULING	78,000	9,607	11,138	66,862	14%
IT CONTRACT	3,852	962	642	3,210	17%
LIFT STATION EQUIPMENT MAINT	55,550	16,232	765	54,785	1%
GOVERNMENT & MISC OPERATING	3,000	-	-	3,000	0%
EQUIPMENT RENTAL	1,000	-	-	1,000	0%
Total Operational & Contractual Services	215,585	37,240	21,600	193,985	10%
Capital Outlay					
VEHICLE LEASE	80	-	-	80	0%
FRANCHISE FEES	28,553	-	-	28,553	0%
DEBT SERVICE PAYMENTS	74,665	-	-	74,665	0%
Total Capital Outlay	103,298	-	-	103,298	0%
Total Expenditures	628,595	77,919	71,565	557,031	11%
Net Income	\$ 76,159	\$ 85,360	\$ 129,730	\$ (53,572)	

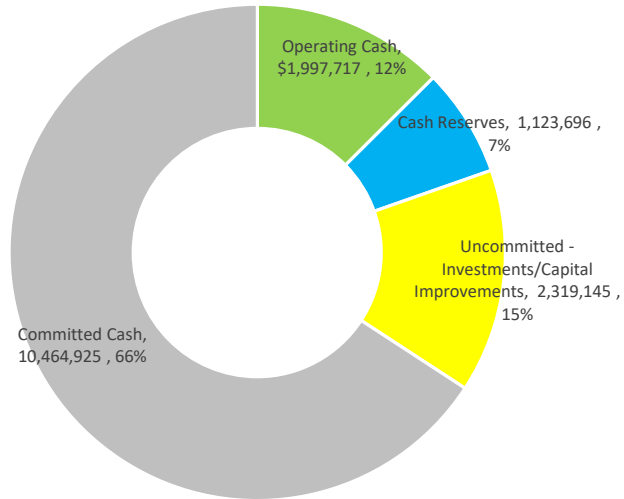
**City of Willow Park
Bank Account Balances**

	<u>At 12/31/2019</u>	<u>At 11/30/2019</u>	<u>At 9/30/2019</u>
<u>General Fund</u>			
Operating Cash - General	\$ 774,089	\$ 117,251	\$ 164,461
General Fund Cash Reserve	236,512	236,251	235,624
TexStar General Fund Investment	512,901	512,221	510,738
General Fund CD - 65686	126,040	126,040	126,040
	<u>1,649,541</u>	<u>991,762</u>	<u>1,036,863</u>
<u>Water Fund</u>			
Operating Cash - Water	453,394	606,324	522,905
Water Cash Reserve	887,185	886,208	883,855
Water Capital Improvements (Water Line Clearing)	68,410	-	-
UMB TWDB Escrow (52%)	6,899,277	-	-
TexStar Water Capital Improvements	257,524	449,689	448,387
TexStar Water Investment	1,267,886	1,073,697	1,071,587
Water Deposits - 56788	105,926	105,926	105,926
	<u>9,939,601</u>	<u>3,121,843</u>	<u>3,032,661</u>
<u>Wastewater Fund</u>			
Operating Cash - Wastewater	375,136	357,624	254,894
Wastewater Package Plant	124,645	124,645	124,645
Wastewater Capital Improvements	359,581	359,185	358,231
TexStar Wastewater	52,738	52,668	52,516
	<u>912,100</u>	<u>894,123</u>	<u>790,286</u>
<u>Other Funds</u>			
Operating Cash - Solid Waste	395,098	443,992	412,534
Operating Cash - Court Security	35,132	35,130	35,130
Operating Cash - Court Technology	53,671	53,317	52,496
Operating Cash - General (Police Training)	4,816	4,816	4,966
Drainage Fund	-	104,365	300,000
Police Contributions	444	444	444
Construction Fund - Building	436,178	700,622	925,970
Construction Fund - Roads	616,819	624,541	1,257,779
Debt Service (I&S)	1,121,435	368,354	344,031
Police Seizure (Federal)	1,657	1,656	1,651
Police Seizure (State)	7,491	7,483	7,463
Tourism	68,317	68,248	63,038
TIRZ Reimbursement Fund	111,299	20,749	4,215
First Responder	47,497	41,597	26,734
TexStar Parks & Recreation	504,386	503,716	502,258
	<u>3,404,241</u>	<u>2,979,030</u>	<u>3,938,709</u>
Total Cash	\$ 15,905,483	\$ 7,986,758	\$ 8,798,518



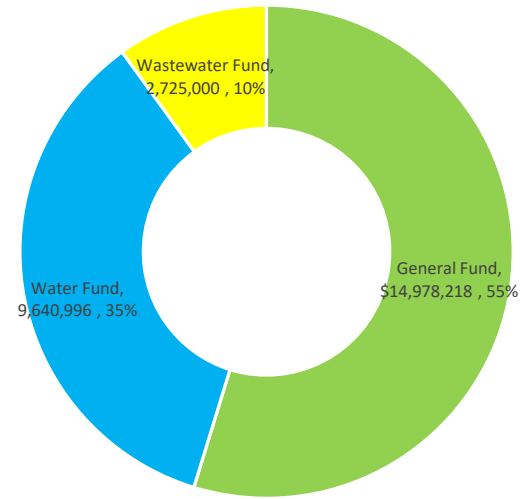
**City of Willow Park
Key Metrics & Trends
As of December 31, 2019**

Cash Balances as of December 31, 2019



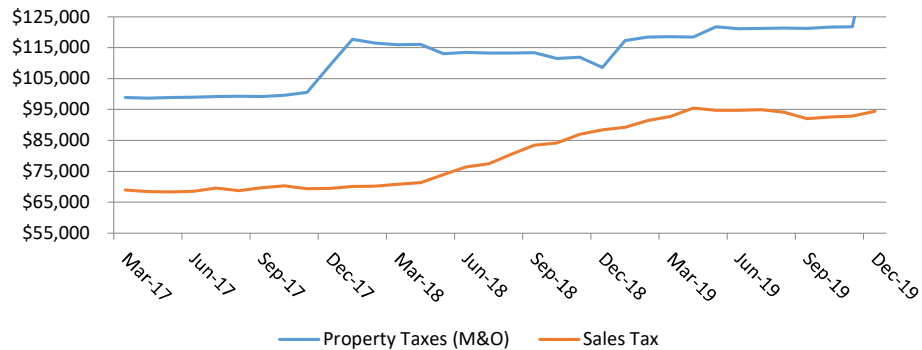
■ Operating Cash ■ Cash Reserves ■ Uncommitted - Investments/Capital Improvements ■ Committed Cash

Debt Balance by Fund as of December 31, 2019



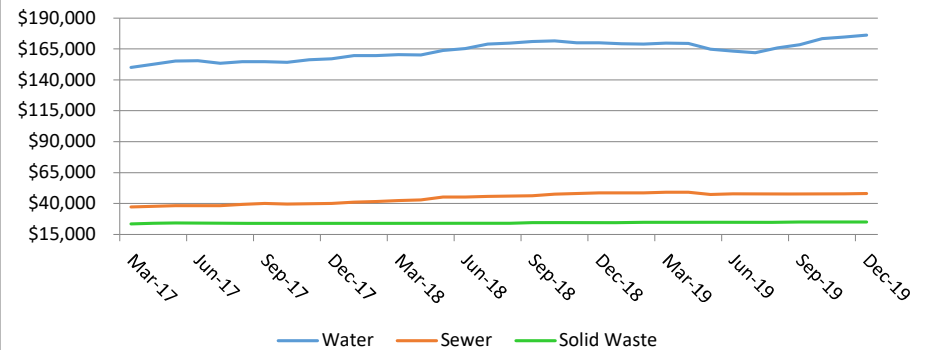
■ General Fund ■ Water Fund ■ Wastewater Fund

General Fund Tax Revenues (12 M Moving Avg)



— Property Taxes (M&O) — Sales Tax

User Charge Billings (12 M Moving Avg)



— Water — Sewer — Solid Waste

Overview of Tourism Fund (Hotel Occupancy Tax)

	Hotel Occupancy Tax Revenue	Tourism Cash Balance
Fiscal Year-End 2018	\$ 12,730	\$ 56,814
Fiscal Year-End 2019	\$ 5,031	\$ 63,038
Year-to-Date Dec 2019	\$ 5,042	\$ 68,317