

Attached are the revenue and expenditure reports for the period ending September 30, 2018. The expenditure report shows actual expenditures as of the end of the month as well as purchase orders outstanding and compares to the annual budgeted appropriations. The explanations provided are based on the year to date amounts excluding outstanding purchase orders as purchase order amounts may contain a full year of encumbrance. The revenue report shows actual receipts recorded as of the end of the month compared to the annual budgeted estimations. In this packet, all of the City's funds are presented.

## **GENERAL FUND**

General Fund revenues are higher than the pro-rata expected at this point in the fiscal year due to the receipt of a large portion of property taxes, as expected. Property tax bills are typically mailed in November and are delinquent February 1. Licenses & Permits are above the prorata amount for the year due to higher than anticipated activity in nearly all revenue accounts. Parks fees are also above budget at this time. This is the result of multiple factors including the addition of new programs offered that have been well received by the citizens, regular rental of the senior center by the local church, a rate increase of non-discounted membership fees, and increased participation in classes. Municipal Court Fines are above budget. Interest rates on investments have been going up leading to an increase in miscellaneous revenue. The majority of the Intergovernmental revenue item is the amount due from Southside Place in accordance with the Master Interlocal Cooperation Contract and payable in December. Specific revenue sources that may be below 75% will be monitored throughout the remainder of the fiscal year and adjusted as appropriate.

Vacancies that have occurred in the Administration, Finance, and Police department have resulted in expenditures slightly under budget thru September. Public Works is also slightly under budget thru September due to a vacancy, as well as, several other expenditures that are planned to occur during the 4<sup>th</sup> quarter. All other departmental expenditures are, on average, in-line with the estimated pro-rata appropriations.

## **WATER & SEWER UTILITY FUND**

Through September (with one month lag due to billing in arrears), Water and Sewer revenues are slightly higher than expected for this time of year. Water usage increased for the summer months and is reflected in current revenues that have put the City above the pro-rata appropriation for the month.

The fund expenditures other than Finance and Public Works are at the pro-rata appropriation for the fiscal year. The Finance department had a vacancy early in the year, in utility billing, but was filled in early February. This vacancy caused a slight increase in temporary services and training that were needed. Public Works has several larger projects that are slated to start sometime in October. Debt Service payments are due semi-annually

on February 1 and August 1. Principal and interest are paid February 1 and principal only is paid August 1.

## **SOLID WASTE FUND**

Solid waste collection revenues are on target for this point in the year. Sales of Recyclables; however, has declined in the U.S. which has led to the City now having to pay for our recyclables to be disposed. This has led to a dramatic decrease in sale of recyclables revenue as well as a significant increase in disposal fees for the year. Curbside Recycling equipment maintenance is higher than expected at this time of the year due to a backhoe that was damaged during Harvey in 2017. Reimbursement was received from TML in 2017; however, the final repair bill was not received and paid until 2018. Miscellaneous Revenue exceeds budget due to the increase in interest rates.

## **TECHNOLOGY MANAGEMENT FUND**

Technology is integral to the City's ability to provide efficient and necessary services to the citizens. The Technology Management Fund was created to centralize those expenditures, consolidate the management of the resources needed to maintain existing systems and to deploy new solutions.

Revenues are as expected for the current period. Overall expenditures are below the prorata portion for this point in the fiscal year due to varying renewal dates of the maintenance contracts.

## **VEHICLE REPLACEMENT FUND**

The Vehicle Replacement Fund finances the purchase of vehicles routinely used in providing City services. Each department makes contributions to the fund based on the estimated life and replacement cost of the vehicles it uses. The fund purchases vehicles when a combination of age and repair cost indicates the machine or vehicle has reached the end of its service life; therefore, the expenditures patterns do not follow the pro-rata model. To date, 3 police vehicles have been replaced that were accounted for in the budget as well as a new ambulance. The budgeted amount of \$75,000 to refurbish 2 Public Works vehicles has now been deferred to the 2019 budget.

## **EQUIPMENT REPLACEMENT FUND**

The Equipment Replacement Fund finances the purchase of equipment routinely used in providing City services. The fund operates in the same manner as the Vehicle Replacement

Fund in that each department makes contributions to the fund based on the estimated life and replacement cost of the equipment it uses. The fund purchases equipment when a combination of age and repair cost indicates the equipment has reached the end of its service life; therefore, the expenditures patterns do not follow the pro-rata model.

Due to increase interest rates and equipment trade in the City is above budget in the revenues. To date, the majority of the funds have been spent by the Parks Department. The most notable expenses would be the Lily Pad Entry Pads and the replacement of 2 treadmills and 2 AMT's which were budgeted. There have also been emergency purchases in the amount of \$15,210 for the Recreation Center pool pump and check valve and the Prominent Chemical Controller. The estimated \$55,000 in the 2018 budget for the Diamond Brite pool finish has now been deferred to 2019. The largest budget item, underground storage tanks, has been approved by Council and will be installed in the near future.

## **EMPLOYEE BENEFIT FUND**

The Employee Benefit Fund facilitates accounting and oversight for the cost of healthcare, Worker Compensation, dental plans, employee tuition, and other benefits. Total revenues and expenditures are below normal for the period due to vacancies across several departments.

## **DEBT SERVICE FUND**

The Debt Service Fund is established by ordinances authorizing the issuance of general obligation bonds and Certificates of Obligation. The City uses debt financing to fund large capital investments. Streets, drainage, water and wastewater systems are all constructed with borrowed funds. Property tax dollars do not finance all of the City's bonded debt service. The Water and Sewer Fund also provides funds to repay debt. Funding the 2018 debt service payments requires an ad valorem tax rate of \$.12466 per \$100 of assessed value in tax year 2018, a decrease of 5% or \$0.00657 per \$100. Debt Service payments are due semi-annually on February 1 and August 1. Principal and interest is paid February 1 and principal only is paid August 1.

## **CAPITAL PROJECT FUNDS**

Capital Project Funds are used to account for the purchase or construction of equipment, property, and buildings. These funds are usually created to account for a single project or a related group of projects and are closed when the projects are completed. West University Place has 3 active capital project funds. They are Capital Project, Transportation

Improvement, and Water & Sewer Capital. Again, revenues are above projected budget due to the increased interest rates. The majority of the capital projects in the 2018 budget have not yet begun construction so expenditures are well below the pro-rata expected at this point in the fiscal year; however, professional services for the Buffalo Speedway reconstruction have been incurred to date in both the Transportation Improvement fund and the Water & Sewer Capital fund. Engineering services to begin the Virtual Gate Project have also been incurred.

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The City has 10 active Special Revenue Funds in 2018. Not all expenditures can be anticipated enough to include in the original budgeting process. Budget amendments, if necessary, will be made at year end to reconcile any affected accounts. One noteworthy project to mention is the Jennie Elizabeth Hughes Park that has begun construction earlier this year and is being funded through the Parks Donation and Friends of West U Parks funds. This project is anticipated coming in under what was originally budgeted for in 2018 and is slated to be completed in October. The other significant special revenue fund is the METRO General Mobility Fund and revenues based on sales tax collections are tracking on budget as there is a two month lag in collections received by the City.

**City of West University Place**  
**GENERAL FUND**  
**September 30, 2018**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Taxes	14,013,129.00	14,013,129.00	12,975,483.07	-	1,037,645.93	92.60%	92.60%
Licenses & Permits	525,900.00	525,900.00	495,219.09	-	30,680.91	94.17%	94.17%
Fines & Forfeitures	139,000.00	139,000.00	159,329.66	-	(20,329.66)	114.63%	114.63%
Charges for Services	2,462,500.00	2,462,500.00	2,333,588.45	-	128,911.55	94.77%	94.77%
Miscellaneous	217,805.00	217,805.00	443,561.21	-	(225,756.21)	203.65%	203.65%
Intergovernmental	254,743.00	254,743.00	53,808.68	-	200,934.32	21.12%	21.12%
Transfers In	1,510,000.00	1,510,000.00	1,152,547.93	-	357,452.07	76.33%	76.33%
<b>TOTAL REVENUES</b>	<b>19,123,077.00</b>	<b>19,123,077.00</b>	<b>17,613,538.09</b>	<b>-</b>	<b>1,509,538.91</b>	<b>92.11%</b>	<b>92.11%</b>
<b>EXPENDITURES</b>							
Administration	1,474,450.00	1,474,450.00	918,149.69	102,194.25	454,106.06	62.27%	69.20%
Finance	2,124,550.00	2,124,550.00	1,264,176.49	85,418.66	774,954.85	59.50%	63.52%
Police	5,008,850.00	5,095,135.72	3,252,586.92	97,937.03	1,744,611.77	63.84%	65.76%
Fire	3,574,550.00	3,574,550.00	2,650,045.23	7,242.70	917,262.07	74.14%	74.34%
Public Works	3,263,750.00	3,263,750.00	2,157,246.71	174,041.77	932,461.52	66.10%	71.43%
Parks & Recreation	3,776,400.00	3,776,400.00	2,699,467.84	116,672.80	960,259.36	71.48%	74.57%
Transfers Out	200,000.00	200,000.00	149,999.99	-	50,000.01	75.00%	75.00%
<b>TOTAL EXPENDITURES</b>	<b>19,422,550.00</b>	<b>19,508,835.72</b>	<b>13,091,672.87</b>	<b>583,507.21</b>	<b>5,833,655.64</b>	<b>67.11%</b>	<b>70.10%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(299,473.00)</b>	<b>(385,758.72)</b>	<b>4,521,865.22</b>				

**City of West University Place**  
**WATER & SEWER FUND**  
September 30, 2018

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Charges for Services	7,975,000.00	7,975,000.00	5,452,180.12	-	2,522,819.88	68.37%	68.37%
Miscellaneous	6,885.00	6,885.00	8,963.73	-	(2,078.73)	130.19%	130.19%
Other Financing Sources	29,700.00	29,700.00	22,275.00	-	7,425.00	75.00%	75.00%
<b>TOTAL REVENUES</b>	<b>8,011,585.00</b>	<b>8,011,585.00</b>	<b>5,483,418.85</b>	<b>-</b>	<b>2,528,166.15</b>	<b>68.44%</b>	<b>68.44%</b>
<b>EXPENDITURES</b>							
Finance	257,850.00	257,850.00	166,359.90	16,277.08	75,213.02	64.52%	70.83%
Public Works	4,334,700.00	4,334,700.00	2,894,234.30	623,644.36	816,821.34	66.77%	81.16%
Debt Service	-	-	-	-	-	-	-
Transfer To General Func	1,250,000.00	1,250,000.00	937,499.99	-	312,500.01	75.00%	75.00%
Transfer to City Hall Expansion Construction Fund	-	-	-	-	-	-	-
Transfer to W&S CIP Fund	900,000.00	900,000.00	675,000.00	-	225,000.00	75.00%	75.00%
Transfer to Debt Service Fund	1,200,246.00	1,200,246.00	1,200,246.00	-	-	100.00%	100.00%
<b>TOTAL EXPENDITURES</b>	<b>7,942,796.00</b>	<b>7,942,796.00</b>	<b>5,873,340.19</b>	<b>639,921.44</b>	<b>1,429,534.37</b>	<b>73.95%</b>	<b>82.00%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>68,789.00</b>	<b>68,789.00</b>	<b>(389,921.34)</b>				

**City of West University Place**  
**SOLID WASTE FUND**  
September 30, 2018

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Solid Waste Collection	1,753,000.00	1,753,000.00	1,170,638.14	-	582,361.86	66.78%	66.78%
Sales of Recyclables	3,000.00	3,000.00	242.20	-	2,757.80	8.07%	8.07%
Miscellaneous	1,600.00	1,600.00	17,074.32	-	(15,474.32)	1067.15%	1067.15%
<b>TOTAL REVENUES</b>	<b>1,757,600.00</b>	<b>1,757,600.00</b>	<b>1,187,954.66</b>	<b>-</b>	<b>569,645.34</b>	<b>67.59%</b>	<b>67.59%</b>
<b>EXPENDITURES</b>							
General Services	1,233,000.00	1,233,000.00	876,300.23	151,619.74	205,080.03	71.07%	83.37%
Curbside Recycling	290,600.00	290,600.00	232,139.56	78,946.58	(20,486.14)	79.88%	107.05%
Curbside Green Waste Recycling	203,400.00	203,400.00	126,067.65	38,857.91	38,474.44	61.98%	81.08%
<b>TOTAL EXPENDITURES</b>	<b>1,727,000.00</b>	<b>1,727,000.00</b>	<b>1,234,507.44</b>	<b>269,424.23</b>	<b>223,068.33</b>	<b>71.48%</b>	<b>87.08%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>30,600.00</b>	<b>30,600.00</b>	<b>(46,552.78)</b>				

**City of West University Place**  
**TECHNOLOGY MANAGEMENT FUND**  
September 30, 2018

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	1,394,100.00	1,394,100.00	1,045,575.00	-	348,525.00	75.00%	75.00%
TRANSFER FROM WATER & SEWER FUND	131,700.00	131,700.00	98,775.00	-	32,925.00	75.00%	75.00%
TRANSFER FROM SOLID WASTE FUND	41,400.00	41,400.00	31,050.00	-	10,350.00	75.00%	75.00%
EARNINGS ON INVESTMENTS	1,000.00	1,000.00	4,045.43	-	(3,045.43)	404.54%	404.54%
MISCELLANEOUS	-	-	740.00	-	(740.00)	-	-
<b>TOTAL REVENUES</b>	<b>1,568,200.00</b>	<b>1,568,200.00</b>	<b>1,180,185.43</b>	<b>-</b>	<b>388,014.57</b>	<b>75.26%</b>	<b>75.26%</b>
<b>EXPENDITURES</b>							
PERSONNEL	583,400.00	583,400.00	412,196.95	-	171,203.05	70.65%	70.65%
EQUIPMENT MAINTENANCE	20,000.00	20,000.00	17,610.36	-	2,389.64	88.05%	88.05%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	537,873.00	537,873.00	441,120.34	145,457.25	(48,704.59)	82.01%	109.06%
TELE-COMMUNICATIONS & DATA & RADIO	264,120.00	264,120.00	123,876.36	41,932.20	98,311.44	46.90%	62.78%
CONSULTANTS	15,000.00	15,000.00	6,267.02	3,250.00	5,482.98	41.78%	63.45%
TRAVEL & TRAINING	12,800.00	12,800.00	5,424.12	-	7,375.88	42.38%	42.38%
TECHNOLOGY PROJECTS	-	-	925.00	-	(925.00)	-	-
HIGH TECHNOLOGY REPLACEMENTS	90,000.00	90,000.00	81,939.95	20,157.61	(12,097.56)	91.04%	113.44%
<b>TOTAL EXPENDITURES</b>	<b>1,523,193.00</b>	<b>1,523,193.00</b>	<b>1,089,360.10</b>	<b>210,797.06</b>	<b>223,035.84</b>	<b>71.52%</b>	<b>85.36%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>45,007.00</b>	<b>45,007.00</b>	<b>90,825.33</b>				

**City of West University Place**  
**VEHICLE REPLACEMENT FUND**  
September 30, 2018

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	390,300.00	390,300.00	292,725.00	-	97,575.00	75.00%	75.00%
TRANSFER FROM WATER & SEWER FUND	87,000.00	87,000.00	65,250.00	-	21,750.00	75.00%	75.00%
TRANSFER FROM SOLID WASTE FUND	217,000.00	217,000.00	162,750.01	-	54,249.99	75.00%	75.00%
SALE OF CITY PROPERTY	-	-	44,230.00	-	(44,230.00)	-	-
EARNINGS ON INVESTMENTS	12,500.00	12,500.00	30,311.07	-	(17,811.07)	242.49%	242.49%
<b>TOTAL REVENUES</b>	<b>706,800.00</b>	<b>706,800.00</b>	<b>595,266.08</b>	<b>-</b>	<b>111,533.92</b>	<b>84.22%</b>	<b>84.22%</b>
<b>EXPENDITURES</b>							
AUTOMOBILES	147,000.00	243,000.00	123,012.16	76,650.63	43,337.21	50.62%	82.17%
TRUCKS	630,000.00	630,000.00	221,596.49	225,188.47	183,215.04	35.17%	70.92%
OTHER EQUIPMENT	5,000.00	5,000.00	4,193.38	-	806.62	83.87%	83.87%
<b>TOTAL EXPENDITURES</b>	<b>782,000.00</b>	<b>878,000.00</b>	<b>348,802.03</b>	<b>301,839.10</b>	<b>227,358.87</b>	<b>39.73%</b>	<b>74.10%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(75,200.00)</b>	<b>(171,200.00)</b>	<b>246,464.05</b>				

**City of West University Place**  
**EQUIPMENT REPLACEMENT FUND**  
September 30, 2018

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	653,500.00	653,500.00	490,125.01	-	163,374.99	75.00%	75.00%
SALE OF CITY PROPERTY	-	-	2,100.00	-	(2,100.00)	-	-
EARNINGS ON INVESTMENTS	4,100.00	4,100.00	25,365.73	-	(21,265.73)	618.68%	618.68%
MISCELLANEOUS	-	-	6,417.66	-	(6,417.66)	-	-
<b>TOTAL REVENUES</b>	<b>657,600.00</b>	<b>657,600.00</b>	<b>524,008.40</b>	<b>-</b>	<b>133,591.60</b>	<b>79.68%</b>	<b>79.68%</b>
<b>EXPENDITURES</b>							
OTHER EQUIPMENT	439,100.00	439,100.00	80,682.60	303,174.80	55,242.60	18.37%	87.42%
<b>TOTAL EXPENDITURES</b>	<b>439,100.00</b>	<b>439,100.00</b>	<b>80,682.60</b>	<b>303,174.80</b>	<b>55,242.60</b>	<b>18.37%</b>	<b>87.42%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>218,500.00</b>	<b>218,500.00</b>	<b>443,325.80</b>				

**City of West University Place**  
**EMPLOYEE BENEFIT FUND**  
September 30, 2018

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Charges for Services	2,608,400.00	2,608,400.00	1,509,297.58	-	1,099,102.42	57.86%	57.86%
Miscellaneous	3,000.00	3,000.00	13,213.74	-	(10,213.74)	440.46%	440.46%
Transfers In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,611,400.00</b>	<b>2,611,400.00</b>	<b>1,522,511.32</b>	<b>-</b>	<b>1,088,888.68</b>	<b>58.30%</b>	<b>58.30%</b>
<b>EXPENDITURES</b>							
Personnel Services	2,640,800.00	2,640,800.00	1,662,745.76	623.90	977,430.34	62.96%	62.99%
Services	20,000.00	20,000.00	3,875.00	-	16,125.00	19.38%	19.38%
Transfers Out	29,700.00	29,700.00	22,275.00	-	7,425.00	75.00%	75.00%
<b>TOTAL EXPENDITURES</b>	<b>2,690,500.00</b>	<b>2,690,500.00</b>	<b>1,688,895.76</b>	<b>623.90</b>	<b>1,000,980.34</b>	<b>62.77%</b>	<b>62.80%</b>
<b>NET REVENUE</b>	<b>(79,100.00)</b>	<b>(79,100.00)</b>	<b>(166,384.44)</b>				

**City of West University Place**  
**DEBT SERVICE FUND**  
September 30, 2018

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
CURRENT YEAR PROPERTY TAXES	7,597,488.00	7,597,488.00	7,520,294.38	-	77,193.62	98.98%	98.98%
PRIOR YEAR PROPERTY TAXES	15,600.00	15,600.00	17,225.50	-	(1,625.50)	110.42%	110.42%
PENALTY AND INTEREST	33,300.00	33,300.00	23,252.27	-	10,047.73	69.83%	69.83%
EARNINGS ON INVESTMENTS	3,400.00	3,400.00	11,122.99	-	(7,722.99)	327.15%	327.15%
TRANSFER FROM WATER & SEWER FUND	1,200,246.00	1,200,246.00	1,200,246.00	-	-	100.00%	100.00%
<b>TOTAL REVENUES</b>	<b>8,850,034.00</b>	<b>8,850,034.00</b>	<b>8,772,141.14</b>	<b>-</b>	<b>77,892.86</b>	<b>99.12%</b>	<b>99.12%</b>
<b>EXPENDITURES</b>							
BOND PRINCIPAL	7,770,000.00	7,770,000.00	7,770,000.00	-	-	100.00%	100.00%
INTEREST ON BONDS	1,063,783.00	1,063,783.00	1,063,783.25	-	(0.25)	100.00%	100.00%
FISCAL AGENT FEES	16,250.00	16,250.00	6,250.00	-	10,000.00	38.46%	38.46%
<b>TOTAL EXPENDITURES</b>	<b>8,850,033.00</b>	<b>8,850,033.00</b>	<b>8,840,033.25</b>	<b>-</b>	<b>9,999.75</b>	<b>99.89%</b>	<b>99.89%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>1.00</b>	<b>1.00</b>	<b>(67,892.11)</b>				

**City of West University Place**  
**CAPITAL PROJECTS FUND**  
September 30, 2018

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	4,000.00	4,000.00	6,586.94	-	(2,586.94)	164.67%	164.67%
TRANSFER FROM GENERAL FUND	200,000.00	200,000.00	149,999.99	-	50,000.01	75.00%	75.00%
TRANSFER FROM CAPITAL RESERVE FUND	649,505.00	649,505.00	487,128.74	-	162,376.26	75.00%	75.00%
FUTURE BOND PROCEEDS	675,000.00	675,000.00	-	-	675,000.00	0.00%	0.00%
<b>TOTAL REVENUES</b>	<b>1,528,505.00</b>	<b>1,528,505.00</b>	<b>643,715.67</b>	<b>-</b>	<b>884,789.33</b>	<b>42.11%</b>	<b>42.11%</b>
<b>EXPENDITURES</b>							
TECHNOLOGY PROJECTS	-	675,000.00	44,312.16	357,287.84	273,400.00	6.56%	59.50%
OTHER CONSTRUCTION COSTS	1,418,000.00	748,380.36	2,768.76	4,674.10	740,937.50	0.37%	0.99%
<b>TOTAL EXPENDITURES</b>	<b>1,418,000.00</b>	<b>1,423,380.36</b>	<b>47,080.92</b>	<b>361,961.94</b>	<b>1,014,337.50</b>	<b>3.31%</b>	<b>28.74%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>110,505.00</b>	<b>105,124.64</b>	<b>596,634.75</b>				

**City of West University Place**  
**TRANSPORTATION IMPROVEMENT FUND**  
September 30, 2018

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
FEDERAL GRANT	1,120,000.00	1,120,000.00	-	-	1,120,000.00	0.00%	0.00%
EARNINGS ON INVESTMENTS	5,000.00	5,000.00	21,083.94	-	(16,083.94)	421.68%	421.68%
TRANSFER FROM METRO GRANT FUND	732,000.00	732,000.00	549,000.00	-	183,000.00	75.00%	75.00%
<b>TOTAL REVENUES</b>	<b>1,857,000.00</b>	<b>1,857,000.00</b>	<b>570,083.94</b>	<b>-</b>	<b>1,286,916.06</b>	<b>30.70%</b>	<b>30.70%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	-	127,161.00	121,193.34	5,967.66	-	95.31%	100.00%
OTHER CONSTRUCTION COSTS	2,974,000.00	2,974,000.00	-	-	2,974,000.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>2,974,000.00</b>	<b>3,101,161.00</b>	<b>121,193.34</b>	<b>5,967.66</b>	<b>2,974,000.00</b>	<b>3.91%</b>	<b>4.10%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(1,117,000.00)</b>	<b>(1,244,161.00)</b>	<b>448,890.60</b>				

**City of West University Place**  
**WATER & SEWER CAPITAL FUND**  
 September 30, 2018

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	12,000.00	12,000.00	19,060.95	-	(7,060.95)	158.84%	158.84%
TRANSFER FROM WATER & SEWER FUND	900,000.00	900,000.00	675,000.00	-	225,000.00	75.00%	75.00%
<b>TOTAL REVENUES</b>	<b>912,000.00</b>	<b>912,000.00</b>	<b>694,060.95</b>	<b>-</b>	<b>217,939.05</b>	<b>76.10%</b>	<b>76.10%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	-	19,818.46	12,699.24	7,119.22	-	64.08%	100.00%
OTHER CONSTRUCTION COSTS	755,000.00	755,000.00	209,430.00	-	545,570.00	27.74%	27.74%
<b>TOTAL EXPENDITURES</b>	<b>755,000.00</b>	<b>774,818.46</b>	<b>222,129.24</b>	<b>7,119.22</b>	<b>545,570.00</b>	<b>28.67%</b>	<b>29.59%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>157,000.00</b>	<b>137,181.54</b>	<b>471,931.71</b>				

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
September 30, 2018

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
<b>PARKS DONATIONS FUND</b>							
TOTAL REVENUES	43,600.00	43,600.00	32,584.65	-	11,015.35	74.74%	74.74%
TOTAL EXPENDITURES	146,900.00	166,817.50	68,114.76	12,000.00	86,702.74	40.83%	48.03%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(103,300.00)</b>	<b>(123,217.50)</b>	<b>(35,530.11)</b>	<b>(12,000.00)</b>	<b>(75,687.39)</b>	<b>28.84%</b>	<b>38.57%</b>
<b>FRIENDS OF WEST U PARKS FUND</b>							
TOTAL REVENUES	500,000.00	500,000.00	5.64	-	499,994.36	0.00%	0.00%
TOTAL EXPENDITURES	500,000.00	500,000.00	178,113.18	180,259.21	141,627.61	35.62%	71.67%
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>(178,107.54)</b>	<b>(180,259.21)</b>	<b>358,366.75</b>	<b>-</b>	<b>-</b>
<b>COURT TECHNOLOGY FUND</b>							
TOTAL REVENUES	5,000.00	5,000.00	6,224.54	-	(1,224.54)	124.49%	124.49%
TOTAL EXPENDITURES	-	-	300.00	-	(300.00)	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,924.54</b>	<b>-</b>	<b>(924.54)</b>	<b>118.49%</b>	<b>118.49%</b>
<b>TREE REPLACEMENT FUND</b>							
TOTAL REVENUES	40,900.00	40,900.00	30,228.37	-	10,671.63	73.91%	73.91%
TOTAL EXPENDITURES	33,000.00	33,000.00	1,457.03	32,269.91	(726.94)	4.42%	102.20%
<b>NET REVENUE (EXPENDITURE)</b>	<b>7,900.00</b>	<b>7,900.00</b>	<b>28,771.34</b>	<b>(32,269.91)</b>	<b>11,398.57</b>	<b>364.19%</b>	<b>-44.29%</b>
<b>COURT BUILDING SECURITY FUND</b>							
TOTAL REVENUES	4,650.00	4,650.00	5,134.63	-	(484.63)	110.42%	110.42%
TOTAL EXPENDITURES	15,000.00	15,000.00	5,370.40	-	9,629.60	35.80%	35.80%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(10,350.00)</b>	<b>(10,350.00)</b>	<b>(235.77)</b>	<b>-</b>	<b>(10,114.23)</b>	<b>2.28%</b>	<b>2.28%</b>
<b>METRO GENERAL MOBILITY FUND</b>							
TOTAL REVENUES	568,650.00	568,650.00	325,773.61	-	242,876.39	57.29%	57.29%
TOTAL EXPENDITURES	732,000.00	732,000.00	549,000.00	-	183,000.00	75.00%	75.00%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(163,350.00)</b>	<b>(163,350.00)</b>	<b>(223,226.39)</b>	<b>-</b>	<b>59,876.39</b>	<b>136.66%</b>	<b>136.66%</b>

**POLICE FORFEITED PROPERTY FUND**

TOTAL REVENUES	50.00	50.00	331.14	-	(281.14)	662.28%	662.28%
TOTAL EXPENDITURES	-	-	-	-	-	-	-

**NET REVENUE (EXPENDITURE)**

<b>50.00</b>	<b>50.00</b>	<b>331.14</b>	<b>-</b>	<b>(281.14)</b>	<b>662.28%</b>	<b>662.28%</b>
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**PUBLIC SAFETY TRAINING FUND**

TOTAL REVENUES	2,060.00	2,060.00	3,105.22	-	(1,045.22)	150.74%	150.74%
TOTAL EXPENDITURES	2,000.00	2,000.00	-	-	2,000.00	0.00%	0.00%

**NET REVENUE (EXPENDITURE)**

<b>60.00</b>	<b>60.00</b>	<b>3,105.22</b>	<b>-</b>	<b>(3,045.22)</b>	<b>5175.37%</b>	<b>5175.37%</b>
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**FIRE SPECIAL REVENUE FUND**

TOTAL REVENUES	-	-	9,918.26	-	(9,918.26)	-	-
TOTAL EXPENDITURES	-	-	2,362.40	-	(2,362.40)	-	-

**NET REVENUE (EXPENDITURE)**

<b>-</b>	<b>-</b>	<b>7,555.86</b>	<b>-</b>	<b>(7,555.86)</b>	<b>-</b>	<b>-</b>
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**GOOD NEIGHBOR FUND**

TOTAL REVENUES	800.00	800.00	48.67	-	751.33	6.08%	6.08%
TOTAL EXPENDITURES	2,500.00	2,500.00	-	-	2,500.00	0.00%	0.00%

**NET REVENUE (EXPENDITURE)**

<b>(1,700.00)</b>	<b>(1,700.00)</b>	<b>48.67</b>	<b>-</b>	<b>(1,748.67)</b>	<b>-2.86%</b>	<b>-2.86%</b>
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**EMERGENCY GRANT FUND**

TOTAL REVENUES	-	-	99.74	-	(99.74)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-

**NET REVENUE (EXPENDITURE)**

<b>-</b>	<b>-</b>	<b>99.74</b>	<b>-</b>	<b>(99.74)</b>	<b>-</b>	<b>-</b>
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