

Financial Activity | **September 2019**

Attached are the revenue and expenditure reports for the period ending **September 30, 2019**. 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 have exceeded the pro-rata share of the budget at this point in the fiscal year. Property tax bills are typically mailed in November and are delinquent February 1. Licenses & Permits are above their pro-rata amount for the year. Parks fees are also above budget at this time. Municipal Court Fines are also above budget. Interest rates on investments have been higher than budgeted leading to an increase in miscellaneous revenue. The majority of the Intergovernmental revenue budget is the amount due from Southside Place in accordance with the Master Interlocal Cooperation Contract and payable in December. There has also been no FEMA reimbursement for the Hazardous Mitigation Grant Project to date.

Most departments are below their pro-rata share of the budget. The first payroll paid in January 2019 is expensed back to December 2018 since it is for 2018 time worked. Vacancies have continued primarily in the Police and Public Works departments. Expensing $\frac{3}{4}$ of the liability insurances and the acquisition of the Rice Boulevard property in February are contributing factors for the Finance department to be above the pro-rata amount for the year.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, billing for consumption is slightly higher than the pro-rata for this time of year. Water usage increased as the temperatures increased for the August and September billing. Expenditures are below budget due to the fact that there has only been 8 months' worth of utility bills expensed to 2019 and no major expenditures have occurred in construction costs, and minimal costs incurred for equipment or training for the year.

SOLID WASTE FUND

Again, with the one month lag in billing, solid waste collection revenues are on target for this point in the fiscal year. Miscellaneous Revenue exceeds budget due to the increase in

interest rates. Overall, expenditures for the fund are slightly under the pro-rata for the period due to limited or no activity in travel & training, community relations, and operating supplies. Expenses for those accounts are expected to occur later in the year.

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. Total expenditures remain slightly above the norm for the period due to many annual maintenance contract payments that were expensed in January, the annual radio subscription payment to the City of Houston, and various purchases of small equipment as well as installation fees for cables and outlets.

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 purchased, an F-150 for the Public Works Operation department, and the refurbishing of the solid waste trucks. Automobiles are slightly over budget due to higher costs of the upfit for the police vehicles. Light trucks are over budget due to the unexpected higher costs of the upfit and side mounted toolboxes for the new Public Works truck. Trucks is over budget due to the ordering of a new solid waste truck that was originally ordered and budgeted for in 2018 but had to be canceled. A budget amendment will be done at the end of the year for this item.

ASSET REPLACEMENT FUND

The Asset Replacement Fund (formerly known as the Equipment Replacement Fund) finances the purchase of assets 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 an increase in interest rates the City is above budget in the revenues. To date, the expenses that have been incurred are for the 12 SCBA kits for the Fire department, the

resurfacing of features at Colonial Park pool, chemical controller, the replastering project at the recreation center, and the purchase of new cardio equipment for the recreation center.

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. Miscellaneous revenue exceeds budget due to the increase in interest rates. Vacancies across several departments have caused the charges for service revenue line item as well as expenses to be below the pro-rata amount for the period.

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 2019 debt service payments requires an ad valorem tax rate of \$.12403 per \$100 of assessed value in tax year 2019, a decrease of \$0.00063 per \$100. Debt Service payments are due semi-annually on February 1 and August 1. Principal and interest is paid February 1 and interest only is paid August 1. The payment of the bond principal and interest made in February and July is what makes the expenditures above the pro-rata for this period.

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the purchase or construction of equipment, property, and buildings. West University Place has 5 active capital project funds. They are the Capital Project, Capital Reserve, 2019 Certificates of Obligation, Transportation Improvement, and Water & Sewer Capital Funds. Funds were received from FEMA for the Public Assistance subgrant in July. Again, earnings on investments revenue are above projected budget due to the increased interest rates. The revenue for the 2019 CO's is from debt issued in June 2019 for the Virtual Gate project. Expenses incurred to date in 2019 are for roadway repairs, Buffalo Speedway Project, Virtual Gate Project, Kilmarnock retaining wall, Public Works parking lots, Animal Control shelter, Lift Station lining, Water System Chlorination upgrades, Sewer Inflow & Infiltration Deduction/Reduction, and WWTP Master Plan study.

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 2019. Not all expenditures can be anticipated enough to include in the original budgeting process. Budget amendments for 2019, if necessary, will be made at year end to reconcile any affected accounts. The majority of the revenues are above the pro-rata for this period. The large expenditures to date are for physicals for Fire personnel, Recycling/Trash cans for the parks, the Park & Recreation Center Safety & Customer Service Improvement project, the transfer from the Metro General Mobility Fund to the Transportation Improvement Fund, and the purchase of trees for the annual tree planting program.

City of West University Place
GENERAL FUND
September 30, 2019

| | 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 |
|----------------------------------|----------------------------|---------------------------|----------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| Taxes | 14,130,868.00 | 14,130,868.00 | 13,214,491.68 | - | 916,376.32 | 93.52% | 93.52% |
| Licenses & Permits | 527,500.00 | 527,500.00 | 537,937.10 | - | (10,437.10) | 101.98% | 101.98% |
| Fines & Forfeitures | 159,200.00 | 159,200.00 | 203,149.60 | - | (43,949.60) | 127.61% | 127.61% |
| Charges for Services | 2,782,800.00 | 2,782,800.00 | 2,632,165.08 | - | 150,634.92 | 94.59% | 94.59% |
| Miscellaneous | 355,300.00 | 355,296.31 | 414,301.43 | (364.15) | (58,640.97) | 116.61% | 116.50% |
| Intergovernmental | 283,150.00 | 283,150.00 | 19,056.49 | - | 264,093.51 | 6.73% | 6.73% |
| Transfers In | 1,702,500.00 | 1,702,500.00 | 1,363,828.54 | - | 338,671.46 | 80.11% | 80.11% |
| TOTAL REVENUES | 19,941,318.00 | 19,941,314.31 | 18,384,929.92 | (364.15) | 1,556,748.54 | 92.20% | 92.19% |
| EXPENDITURES | | | | | | | |
| Administration | 1,623,685.00 | 1,673,685.00 | 1,071,682.31 | 188,407.15 | 413,595.54 | 64.03% | 75.29% |
| Finance | 2,207,500.00 | 2,887,500.00 | 2,210,661.04 | 189,607.20 | 487,231.76 | 76.56% | 83.13% |
| Police | 5,177,650.00 | 5,263,935.72 | 3,279,956.31 | 88,505.80 | 1,832,723.64 | 62.31% | 63.99% |
| Fire | 3,589,450.00 | 3,589,450.00 | 2,549,589.32 | 37,140.70 | 1,002,719.98 | 71.03% | 72.06% |
| Public Works | 3,247,150.00 | 3,277,550.00 | 2,221,135.02 | 167,610.71 | 888,804.27 | 67.77% | 72.88% |
| Parks & Recreation | 4,056,700.00 | 4,058,392.00 | 2,983,972.46 | 101,010.54 | 973,409.00 | 73.53% | 76.01% |
| Transfers Out | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 19,902,135.00 | 20,750,512.72 | 14,316,996.46 | 772,282.10 | 5,598,484.19 | 69.00% | 72.72% |
| NET REVENUE (EXPENDITURE) | 39,183.00 | (809,198.41) | 4,067,933.46 | | | | |

City of West University Place
WATER & SEWER FUND
September 30, 2019

| | 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 |
|---|----------------------------|---------------------------|---------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| Charges for Services | 7,975,000.00 | 7,975,000.00 | 5,402,336.44 | - | 2,572,663.56 | 67.74% | 67.74% |
| Miscellaneous | 7,000.00 | 7,000.00 | 15,703.34 | - | (8,703.34) | 224.33% | 224.33% |
| Other Financing Sources | - | - | - | - | - | - | - |
| TOTAL REVENUES | 7,982,000.00 | 7,982,000.00 | 5,418,039.78 | - | 2,563,960.22 | 67.88% | 67.88% |
| EXPENDITURES | | | | | | | |
| Finance | 246,800.00 | 246,800.00 | 161,703.73 | 8,738.65 | 76,357.62 | 65.52% | 69.06% |
| Public Works | 4,291,050.00 | 4,291,050.00 | 2,920,436.46 | 766,535.10 | 590,328.41 | 68.06% | 85.92% |
| Debt Service | - | - | - | - | - | - | - |
| Transfer To General Fund | 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 | 1,196,038.00 | 1,196,038.00 | 897,028.51 | - | 299,009.49 | 75.00% | 75.00% |
| TOTAL EXPENDITURES | 7,883,888.00 | 7,883,888.00 | 5,591,668.69 | 775,273.75 | 1,503,195.53 | 70.93% | 80.76% |
| NET REVENUE (EXPENDITURE) | 98,112.00 | 98,112.00 | (173,628.91) | | | | |

City of West University Place
SOLID WASTE FUND
September 30, 2019

| | 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 |
|----------------------------------|----------------------------|---------------------------|---------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| Solid Waste Collection | 1,752,500.00 | 1,752,500.00 | 1,157,327.82 | - | 595,172.18 | 66.04% | 66.04% |
| Sales of Recyclables | - | - | 130.40 | - | (130.40) | - | - |
| Miscellaneous | 8,500.00 | 8,500.00 | 11,599.23 | - | (3,099.23) | 136.46% | 136.46% |
| Intergovernmental | - | - | 27,500.00 | - | (27,500.00) | - | - |
| TOTAL REVENUES | 1,761,000.00 | 1,761,000.00 | 1,196,557.45 | - | 564,442.55 | 67.95% | 67.95% |
| EXPENDITURES | | | | | | | |
| Curbside Solid Waste | 1,263,600.00 | 1,263,600.00 | 919,518.52 | 82,024.58 | 262,056.90 | 72.77% | 79.26% |
| Curbside Recycling | 365,800.00 | 365,800.00 | 270,932.55 | 24,571.34 | 70,296.11 | 74.07% | 80.78% |
| Curbside Green Waste Recycling | 191,700.00 | 191,700.00 | 130,170.37 | 8,264.62 | 53,265.01 | 67.90% | 72.21% |
| TOTAL EXPENDITURES | 1,821,100.00 | 1,821,100.00 | 1,320,621.44 | 114,860.54 | 385,618.02 | 72.52% | 78.82% |
| NET REVENUE (EXPENDITURE) | (60,100.00) | (60,100.00) | (124,063.99) | | | | |

City of West University Place
TECHNOLOGY MANAGEMENT FUND
September 30, 2019

| | 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 |
|---|----------------------------|---------------------------|---------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| TRANSFER FROM GENERAL FUND | 1,435,500.00 | 1,435,500.00 | 1,076,625.00 | - | 358,875.00 | 75.00% | 75.00% |
| TRANSFER FROM WATER & SEWER FUND | 137,800.00 | 137,800.00 | 103,350.01 | - | 34,449.99 | 75.00% | 75.00% |
| TRANSFER FROM SOLID WASTE FUND | 43,800.00 | 43,800.00 | 32,850.00 | - | 10,950.00 | 75.00% | 75.00% |
| EARNINGS ON INVESTMENTS | 4,200.00 | 4,200.00 | 7,756.98 | - | (3,556.98) | 184.69% | 184.69% |
| MISCELLANEOUS | - | - | 500.00 | - | (500.00) | - | - |
| TOTAL REVENUES | 1,621,300.00 | 1,621,300.00 | 1,221,081.99 | - | 400,218.01 | 75.31% | 75.31% |
| EXPENDITURES | | | | | | | |
| PERSONNEL | 592,700.00 | 592,700.00 | 491,041.58 | - | 101,658.42 | 82.85% | 82.85% |
| EQUIPMENT MAINTENANCE | 20,000.00 | 20,000.00 | 17,454.80 | 46,202.17 | (43,656.97) | 87.27% | 318.28% |
| HARDWARE & SOFTWARE MAINTENANCE CONTRACTS | 600,000.00 | 600,000.00 | 535,054.71 | 112,783.11 | (47,837.82) | 89.18% | 107.97% |
| TELE-COMMUNICATIONS & DATA & RADIO | 227,000.00 | 227,000.00 | 161,446.58 | 25,456.18 | 40,097.24 | 71.12% | 82.34% |
| SOFTWARE LICENSES | - | - | 694.10 | - | (694.10) | - | - |
| CONSULTANTS | 15,000.00 | 15,000.00 | 2,683.08 | - | 12,316.92 | 17.89% | 17.89% |
| TRAVEL & TRAINING | 12,800.00 | 12,800.00 | 322.24 | - | 12,477.76 | 2.52% | 2.52% |
| TECHNOLOGY PROJECTS | - | - | 20,045.00 | - | (20,045.00) | - | - |
| HIGH TECHNOLOGY REPLACEMENTS | 90,000.00 | 90,000.00 | 57,692.92 | - | 32,307.08 | 64.10% | 64.10% |
| TOTAL EXPENDITURES | 1,557,500.00 | 1,557,500.00 | 1,286,435.01 | 184,441.46 | 86,623.53 | 82.60% | 94.44% |
| NET REVENUE (EXPENDITURE) | 63,800.00 | 63,800.00 | (65,353.02) | | | | |

City of West University Place
VEHICLE REPLACEMENT FUND
September 30, 2019

| | 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 |
|----------------------------------|----------------------------|---------------------------|-------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| TRANSFER FROM GENERAL FUND | 343,300.00 | 343,300.00 | 257,475.01 | - | 85,824.99 | 75.00% | 75.00% |
| TRANSFER FROM WATER & SEWER FUND | 90,000.00 | 90,000.00 | 67,500.00 | - | 22,500.00 | 75.00% | 75.00% |
| TRANSFER FROM SOLID WASTE FUND | 215,000.00 | 215,000.00 | 161,249.99 | - | 53,750.01 | 75.00% | 75.00% |
| SALE OF CITY PROPERTY | - | - | 15,850.00 | - | (15,850.00) | - | - |
| EARNINGS ON INVESTMENTS | 34,000.00 | 34,000.00 | 50,766.19 | - | (16,766.19) | 149.31% | 149.31% |
| INSURANCE REFUNDS | - | - | 36,692.67 | - | (36,692.67) | - | - |
| TOTAL REVENUES | 682,300.00 | 682,300.00 | 589,533.86 | - | 92,766.14 | 86.40% | 86.40% |
| EXPENDITURES | | | | | | | |
| AUTOMOBILES | 30,000.00 | 120,336.00 | 121,944.00 | 74,068.00 | (75,676.00) | 101.34% | 162.89% |
| LIGHT TRUCKS | 26,000.00 | 26,000.00 | 27,644.80 | - | (1,644.80) | 106.33% | 106.33% |
| TRUCKS | 150,000.00 | 150,000.00 | 289,606.33 | 50,170.81 | (189,777.14) | 193.07% | 226.52% |
| OTHER EQUIPMENT | - | - | - | 4,562.00 | (4,562.00) | - | - |
| TOTAL EXPENDITURES | 206,000.00 | 296,336.00 | 439,195.13 | 128,800.81 | (271,659.94) | 148.21% | 191.67% |
| NET REVENUE (EXPENDITURE) | 476,300.00 | 385,964.00 | 150,338.73 | | | | |

City of West University Place
ASSET REPLACEMENT FUND
September 30, 2019

| | 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 |
|----------------------------------|----------------------------|---------------------------|-------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| TRANSFER FROM GENERAL FUND | 575,400.00 | 575,400.00 | 431,550.00 | - | 143,850.00 | 75.00% | 75.00% |
| SALE OF CITY PROPERTY | - | - | 1,875.00 | - | (1,875.00) | - | - |
| EARNINGS ON INVESTMENTS | 28,200.00 | 28,200.00 | 42,227.73 | - | (14,027.73) | 149.74% | 149.74% |
| MISCELLANEOUS | 10,000.00 | 10,000.00 | 4,906.98 | - | 5,093.02 | 49.07% | 49.07% |
| TOTAL REVENUES | 613,600.00 | 613,600.00 | 480,559.71 | - | 133,040.29 | 78.32% | 78.32% |
| EXPENDITURES | | | | | | | |
| OTHER EQUIPMENT | 257,800.00 | 257,800.00 | 188,042.25 | 3,340.35 | 66,417.40 | 72.94% | 74.24% |
| TOTAL EXPENDITURES | 257,800.00 | 257,800.00 | 188,042.25 | 3,340.35 | 66,417.40 | 72.94% | 74.24% |
| NET REVENUE (EXPENDITURE) | 355,800.00 | 355,800.00 | 292,517.46 | | | | |

City of West University Place
EMPLOYEE BENEFIT FUND
September 30, 2019

| | 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 |
|---------------------------|----------------------------|---------------------------|---------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| Charges for Services | 2,637,500.00 | 2,637,500.00 | 1,731,566.78 | - | 905,933.22 | 65.65% | 65.65% |
| Miscellaneous | 15,000.00 | 15,000.00 | 23,479.99 | - | (8,479.99) | 156.53% | 156.53% |
| Transfers In | - | - | - | - | - | - | - |
| TOTAL REVENUES | 2,652,500.00 | 2,652,500.00 | 1,755,046.77 | - | 897,453.23 | 66.17% | 66.17% |
| EXPENDITURES | | | | | | | |
| Personnel Services | 2,512,500.00 | 2,512,500.00 | 1,702,370.03 | 1,416.80 | 808,713.17 | 67.76% | 67.81% |
| Services | 61,100.00 | 61,100.00 | 36,033.11 | 33,000.00 | (7,933.11) | 58.97% | 112.98% |
| Transfers Out | 142,500.00 | 142,500.00 | 106,875.00 | - | 35,625.00 | 75.00% | 75.00% |
| TOTAL EXPENDITURES | 2,716,100.00 | 2,716,100.00 | 1,845,278.14 | 34,416.80 | 836,405.06 | 67.94% | 69.21% |
| NET REVENUE | (63,600.00) | (63,600.00) | (90,231.37) | | | | |

City of West University Place
DEBT SERVICE FUND
September 30, 2019

| | 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 |
|--|----------------------------|---------------------------|---------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| CURRENT YEAR PROPERTY TAXES | 7,634,454.00 | 7,634,454.00 | 7,591,084.86 | - | 43,369.14 | 99.43% | 99.43% |
| PRIOR YEAR PROPERTY TAXES | 16,700.00 | 16,700.00 | 19,080.47 | - | (2,380.47) | 114.25% | 114.25% |
| PENALTY AND INTEREST | 32,500.00 | 32,500.00 | 30,548.45 | - | 1,951.55 | 94.00% | 94.00% |
| EARNINGS ON INVESTMENTS | 13,900.00 | 13,900.00 | 2,280.48 | - | 11,619.52 | 16.41% | 16.41% |
| TRANSFER FROM 2019 CERT OF OBLIGATION FUND | - | - | 4,747.42 | - | (4,747.42) | - | - |
| TRANSFER FROM WATER & SEWER FUND | 1,196,038.00 | 1,196,038.00 | 897,028.51 | - | 299,009.49 | 75.00% | 75.00% |
| TOTAL REVENUES | 8,893,592.00 | 8,893,592.00 | 8,544,770.19 | - | 348,821.81 | 96.08% | 96.08% |
| EXPENDITURES | | | | | | | |
| BOND PRINCIPAL | 7,910,000.00 | 7,910,000.00 | 7,910,000.00 | - | - | 100.00% | 100.00% |
| INTEREST ON BONDS | 920,492.00 | 920,492.00 | 920,492.02 | - | (0.02) | 100.00% | 100.00% |
| FISCAL AGENT FEES | 9,000.00 | 9,000.00 | 6,250.00 | - | 2,750.00 | 69.44% | 69.44% |
| ISSUANCE COSTS | 50,000.00 | 50,000.00 | 4,747.42 | - | 45,252.58 | 9.49% | 9.49% |
| TOTAL EXPENDITURES | 8,889,492.00 | 8,889,492.00 | 8,841,489.44 | - | 48,002.56 | 99.46% | 99.46% |
| NET REVENUE (EXPENDITURE) | 4,100.00 | 4,100.00 | (296,719.25) | | | | |

City of West University Place
CAPITAL PROJECTS FUND
September 30, 2019

| | 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 |
|--|----------------------------|---------------------------|---------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| FEMA REIMBURSEMENT | - | - | 15,711.68 | - | (15,711.68) | - | - |
| EARNINGS ON INVESTMENTS | 6,000.00 | 6,000.00 | 11,960.20 | - | (5,960.20) | 199.34% | 199.34% |
| TRANSFER FROM CAPITAL RESERVE FUND | 6,968.00 | 6,968.00 | - | - | 6,968.00 | 0.00% | 0.00% |
| TRANSFER FROM 2019 CERT OF OBLIGATION FUND | - | - | 45,542.16 | - | (45,542.16) | - | - |
| FUTURE BOND PROCEEDS | 2,140,000.00 | 2,140,000.00 | - | - | 2,140,000.00 | 0.00% | 0.00% |
| TOTAL REVENUES | 2,152,968.00 | 2,152,968.00 | 73,214.04 | - | 2,079,753.96 | 3.40% | 3.40% |
| EXPENDITURES | | | | | | | |
| TECHNOLOGY PROJECTS | - | 357,287.84 | - | 252,122.94 | 105,164.90 | 0.00% | 70.57% |
| CONSTRUCTION COSTS | - | - | 142,540.48 | 34,639.52 | (177,180.00) | - | - |
| OTHER CONSTRUCTION COSTS | 2,300,000.00 | 2,476,844.10 | 33,310.28 | 4,674.10 | 2,438,859.72 | 1.34% | 1.53% |
| TOTAL EXPENDITURES | 2,300,000.00 | 2,834,131.94 | 175,850.76 | 291,436.56 | 2,366,844.62 | 6.20% | 16.49% |
| NET REVENUE (EXPENDITURE) | (147,032.00) | (681,163.94) | (102,636.72) | | | | |

City of West University Place
2019 CO's
September 30, 2019

| | 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 |
|-------------------------------------|----------------------------|---------------------------|---------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| EARNINGS ON INVESTMENTS | - | - | 35,437.53 | - | (35,437.53) | - | - |
| CERTIFICATES OF OBLIGATION PROCEEDS | - | - | 4,040,000.00 | - | (4,040,000.00) | - | - |
| PREMIUM ON BONDS | - | - | 559,844.85 | - | (559,844.85) | - | - |
| TOTAL REVENUES | - | - | 4,635,282.38 | - | (4,635,282.38) | - | - |
| EXPENDITURES | | | | | | | |
| ISSUANCE COSTS | - | - | 93,221.08 | - | (93,221.08) | - | - |
| TECHNOLOGY PROJECTS | - | - | 105,164.90 | - | (105,164.90) | - | - |
| CONSTRUCTION COSTS | - | - | - | 1,731,902.00 | (1,731,902.00) | - | - |
| TRANSFER TO DEBT SERVICE FUND | - | - | 4,747.42 | - | (4,747.42) | - | - |
| TRANSFER TO GENERAL FUND | - | - | 86,953.60 | - | (86,953.60) | - | - |
| TRANSFER TO CAPITAL PROJECT FUND | - | - | 45,542.16 | - | (45,542.16) | - | - |
| TOTAL EXPENDITURES | - | - | 335,629.16 | 1,731,902.00 | (2,067,531.16) | - | - |
| NET REVENUE (EXPENDITURE) | - | - | 4,299,653.22 | | | | |

City of West University Place
CAPITAL RESERVE FUND
September 30, 2019

| | 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 |
|-----------------------------------|----------------------------|---------------------------|-------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| TOTAL REVENUES | - | - | - | - | - | - | - |
| EXPENDITURES | | | | | | | |
| TRANSFER TO CAPITAL PROJECTS FUND | 6,968.00 | 6,968.00 | - | - | 6,968.00 | 0.00% | 0.00% |
| TOTAL EXPENDITURES | 6,968.00 | 6,968.00 | - | - | 6,968.00 | 0.00% | 0.00% |
| NET REVENUE (EXPENDITURE) | (6,968.00) | (6,968.00) | - | | | | |

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
September 30, 2019

| | 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 |
|----------------------------------|----------------------------|---------------------------|---------------------|--|-----------------------------|--|--|
| REVENUES | | | | | | | |
| FEDERAL GRANT | 800,000.00 | 800,000.00 | 93,627.15 | - | 706,372.85 | 11.70% | 11.70% |
| FEMA REIMBURSEMENT | 1,173,750.00 | 1,173,750.00 | - | - | 1,173,750.00 | 0.00% | 0.00% |
| SOUTHSIDE PLACE | 58,125.00 | 58,125.00 | - | - | 58,125.00 | 0.00% | 0.00% |
| EARNINGS ON INVESTMENTS | 23,200.00 | 23,200.00 | 34,783.31 | - | (11,583.31) | 149.93% | 149.93% |
| TRANSFER FROM METRO GRANT FUND | 600,000.00 | 600,000.00 | 450,000.00 | - | 150,000.00 | 75.00% | 75.00% |
| FUTURE BOND PROCEEDS | 833,125.00 | 833,125.00 | - | - | 833,125.00 | 0.00% | 0.00% |
| TOTAL REVENUES | 3,488,200.00 | 3,488,200.00 | 578,410.46 | - | 2,909,789.54 | 16.58% | 16.58% |
| EXPENDITURES | | | | | | | |
| PROFESSIONAL SERVICES | 2,865,000.00 | 2,874,077.11 | 564,044.49 | 2,344,292.55 | (34,259.93) | 19.63% | 101.19% |
| CONSTRUCTION COSTS | - | - | 180,828.18 | 6,476.02 | (187,304.20) | - | - |
| OTHER CONSTRUCTION COSTS | 150,000.00 | 150,000.00 | - | - | 150,000.00 | 0.00% | 0.00% |
| TOTAL EXPENDITURES | 3,015,000.00 | 3,024,077.11 | 744,872.67 | 2,350,768.57 | (71,564.13) | 24.63% | 102.37% |
| NET REVENUE (EXPENDITURE) | 473,200.00 | 464,122.89 | (166,462.21) | | | | |

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 September 30, 2019

| | 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 |
|----------------------------------|--------------------|-----------------------|-------------------|---|---------------------|-----------------------------------|---|
| REVENUES | | | | | | | |
| EARNINGS ON INVESTMENTS | 20,600.00 | 20,600.00 | 37,112.13 | - | (16,512.13) | 180.16% | 180.16% |
| TRANSFER FROM WATER & SEWER FUND | 900,000.00 | 900,000.00 | 675,000.00 | - | 225,000.00 | 75.00% | 75.00% |
| TOTAL REVENUES | 920,600.00 | 920,600.00 | 712,112.13 | - | 208,487.87 | 77.35% | 77.35% |
| EXPENDITURES | | | | | | | |
| PROFESSIONAL SERVICES | - | - | 147,731.74 | 106,548.26 | (254,280.00) | - | - |
| OTHER CONSTRUCTION COSTS | 920,000.00 | 2,555,000.00 | 2,999.00 | - | 2,552,001.00 | 0.12% | 0.12% |
| TOTAL EXPENDITURES | 920,000.00 | 2,555,000.00 | 150,730.74 | 106,548.26 | 2,297,721.00 | 5.90% | 10.07% |
| NET REVENUE (EXPENDITURE) | 600.00 | (1,634,400.00) | 561,381.39 | | | | |

City of West University Place
SPECIAL REVENUE FUNDS
September 30, 2019

| | 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 |
|-------------------------------------|--------------------|--------------------|---------------------|-----------------------------------|--------------------|-----------------------------|---|
| PARKS DONATIONS FUND | | | | | | | |
| TOTAL REVENUES | 46,900.00 | 46,900.00 | 35,379.03 | - | 11,520.97 | 75.44% | 75.44% |
| TOTAL EXPENDITURES | 77,200.00 | 77,200.00 | 55,064.50 | - | 22,135.50 | 71.33% | 71.33% |
| NET REVENUE (EXPENDITURE) | (30,300.00) | (30,300.00) | (19,685.47) | - | (10,614.53) | 64.97% | 64.97% |
| FRIENDS OF WEST U PARKS FUND | | | | | | | |
| TOTAL REVENUES | - | 88,000.00 | 5.11 | - | 87,994.89 | 0.01% | 0.01% |
| TOTAL EXPENDITURES | - | 88,000.00 | 90,698.37 | 149,512.86 | (152,211.23) | 103.07% | 272.97% |
| NET REVENUE (EXPENDITURE) | - | - | (90,693.26) | (149,512.86) | 240,206.12 | - | - |
| COURT TECHNOLOGY FUND | | | | | | | |
| TOTAL REVENUES | 5,000.00 | 5,000.00 | 7,773.10 | - | (2,773.10) | 155.46% | 155.46% |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - |
| NET REVENUE (EXPENDITURE) | 5,000.00 | 5,000.00 | 7,773.10 | - | (2,773.10) | 155.46% | 155.46% |
| TREE REPLACEMENT FUND | | | | | | | |
| TOTAL REVENUES | 33,800.00 | 33,800.00 | 27,061.80 | - | 6,738.20 | 80.06% | 80.06% |
| TOTAL EXPENDITURES | 35,000.00 | 35,000.00 | 50,360.00 | - | (15,360.00) | 143.89% | 143.89% |
| NET REVENUE (EXPENDITURE) | (1,200.00) | (1,200.00) | (23,298.20) | - | 22,098.20 | 1941.52% | 1941.52% |
| COURT BUILDING SECURITY FUND | | | | | | | |
| TOTAL REVENUES | 5,100.00 | 5,100.00 | 6,450.01 | - | (1,350.01) | 126.47% | 126.47% |
| TOTAL EXPENDITURES | 8,750.00 | 8,750.00 | 4,250.00 | - | 4,500.00 | 48.57% | 48.57% |
| NET REVENUE (EXPENDITURE) | (3,650.00) | (3,650.00) | 2,200.01 | - | (5,850.01) | -60.27% | -60.27% |
| METRO GENERAL MOBILITY FUND | | | | | | | |
| TOTAL REVENUES | 557,300.00 | 557,300.00 | 339,774.80 | - | 217,525.20 | 60.97% | 60.97% |
| TOTAL EXPENDITURES | 600,000.00 | 600,000.00 | 450,000.00 | - | 150,000.00 | 75.00% | 75.00% |
| NET REVENUE (EXPENDITURE) | (42,700.00) | (42,700.00) | (110,225.20) | - | 67,525.20 | 258.14% | 258.14% |

City of West University Place
SPECIAL REVENUE FUNDS
September 30, 2019

| | 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 |
|--|----------------------|-----------------------|----------------------|-----------------------------------|-----------------------|-----------------------------|---|
| POLICE FORFEITED PROPERTY FUND | | | | | | | |
| TOTAL REVENUES | 400.00 | 400.00 | 509.41 | - | (109.41) | 127.35% | 127.35% |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - |
| NET REVENUE (EXPENDITURE) | 400.00 | 400.00 | 509.41 | - | (109.41) | 127.35% | 127.35% |
| PUBLIC SAFETY TRAINING FUND | | | | | | | |
| TOTAL REVENUES | 300.00 | 300.00 | 3,265.11 | - | (2,965.11) | 1088.37% | 1088.37% |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - |
| NET REVENUE (EXPENDITURE) | 300.00 | 300.00 | 3,265.11 | - | (2,965.11) | 1088.37% | 1088.37% |
| FIRE SPECIAL REVENUE FUND | | | | | | | |
| TOTAL REVENUES | - | - | 23,523.99 | - | (23,523.99) | - | - |
| TOTAL EXPENDITURES | - | - | 15,896.25 | 900.00 | (16,796.25) | - | - |
| NET REVENUE (EXPENDITURE) | - | - | 7,627.74 | (900.00) | (6,727.74) | - | - |
| GOOD NEIGHBOR FUND | | | | | | | |
| TOTAL REVENUES | - | - | 75.36 | - | (75.36) | - | - |
| TOTAL EXPENDITURES | 2,500.00 | 2,500.00 | - | - | 2,500.00 | 0.00% | 0.00% |
| NET REVENUE (EXPENDITURE) | (2,500.00) | (2,500.00) | 75.36 | - | (2,575.36) | -3.01% | -3.01% |
| TOTAL ALL FUNDS | | | | | | | |
| GRAND TOTAL REVENUES | 51,358,178.00 | 51,446,174.31 | 44,177,433.66 | (364.15) | 7,269,104.80 | | |
| GRAND TOTAL EXPENDITURES | 50,199,433.00 | 53,404,355.77 | 35,903,079.01 | 6,644,484.06 | 10,780,292.70 | | |
| GRAND TOTAL NET REVENUE (EXPENDITURE) | 1,158,745.00 | (1,958,181.46) | 8,274,354.65 | (6,644,848.21) | (3,511,187.90) | | |