

Attached are the revenue and expenditure reports for the period ending **October 31, 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. A budget amendment has been done for the acquisition of the Rice Boulevard property and vacancies have continued primarily in the Police and Public Works departments.

## **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 9 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.

## **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. Expenditures for the Directv digital upgrade at the recreation center and the MOD Bus upgrade were not planned for in the 2019 budget causing the equipment maintenance line item to be over budget.

## **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 under budget after the budget amendment that was passed in August for the unforeseen replacement of 2 police vehicles and related ancillary equipment. The expenses for the 2 new vehicles will be incurred in the next 2 months. 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, water pump replacement, 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, Whitt Johnson park improvements, 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**  
**October 31, 2019**

	<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	14,130,868.00	14,130,868.00	13,398,027.23	-	732,840.77	94.81%	94.81%
Licenses & Permits	527,500.00	527,500.00	609,111.11	-	(81,611.11)	115.47%	115.47%
Fines & Forfeitures	159,200.00	159,200.00	231,883.90	-	(72,683.90)	145.66%	145.66%
Charges for Services	2,782,800.00	2,782,800.00	2,748,849.77	-	33,950.23	98.78%	98.78%
Miscellaneous	355,300.00	355,296.31	452,523.54	(289.87)	(96,937.36)	127.37%	127.28%
Intergovernmental	283,150.00	283,150.00	20,450.50	-	262,699.50	7.22%	7.22%
Transfers In	1,702,500.00	1,702,500.00	1,505,703.56	-	196,796.44	88.44%	88.44%
<b>TOTAL REVENUES</b>	<b>19,941,318.00</b>	<b>19,941,314.31</b>	<b>18,966,549.61</b>	<b>(289.87)</b>	<b>975,054.57</b>	<b>95.11%</b>	<b>95.11%</b>
<b>EXPENDITURES</b>							
Administration	1,623,685.00	1,673,685.00	1,216,246.95	136,798.36	320,639.69	72.67%	80.84%
Finance	2,207,500.00	2,887,500.00	2,406,698.67	168,869.18	311,932.15	83.35%	89.20%
Police	5,177,650.00	5,263,935.72	3,620,643.36	87,835.36	1,513,623.70	68.78%	70.45%
Fire	3,589,450.00	3,589,450.00	2,850,230.47	10,501.27	728,718.26	79.41%	79.70%
Public Works	3,247,150.00	3,277,550.00	2,442,558.40	137,751.13	697,240.47	74.52%	78.73%
Parks & Recreation	4,056,700.00	4,058,392.00	3,278,015.09	75,747.11	704,629.80	80.77%	82.64%
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>19,902,135.00</b>	<b>20,750,512.72</b>	<b>15,814,392.94</b>	<b>617,502.41</b>	<b>4,276,784.07</b>	<b>76.21%</b>	<b>79.19%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>39,183.00</b>	<b>(809,198.41)</b>	<b>3,152,156.67</b>				

**City of West University Place**  
**WATER & SEWER FUND**  
 October 31, 2019

	<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	6,189,374.51	-	1,785,625.49	77.61%	77.61%
Miscellaneous	7,000.00	7,000.00	17,604.59	-	(10,604.59)	251.49%	251.49%
Other Financing Sources	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>7,982,000.00</b>	<b>7,982,000.00</b>	<b>6,206,979.10</b>	<b>-</b>	<b>1,775,020.90</b>	<b>77.76%</b>	<b>77.76%</b>
<b>EXPENDITURES</b>							
Finance	246,800.00	246,800.00	181,756.93	4,626.10	60,416.97	73.65%	75.52%
Public Works	4,291,050.00	4,291,050.00	3,276,797.52	568,733.34	436,352.44	76.36%	89.62%
Debt Service	-	-	-	-	-	-	-
Transfer To General Fund	1,250,000.00	1,250,000.00	1,041,666.66	-	208,333.34	83.33%	83.33%
Transfer to City Hall Expansion Construction Fund	-	-	-	-	-	-	-
Transfer to W&S CIP Fund	900,000.00	900,000.00	750,000.00	-	150,000.00	83.33%	83.33%
Transfer to Debt Service Fund	1,196,038.00	1,196,038.00	996,698.34	-	199,339.66	83.33%	83.33%
<b>TOTAL EXPENDITURES</b>	<b>7,883,888.00</b>	<b>7,883,888.00</b>	<b>6,246,919.45</b>	<b>573,359.44</b>	<b>1,054,442.41</b>	<b>79.24%</b>	<b>86.51%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>98,112.00</b>	<b>98,112.00</b>	<b>(39,940.35)</b>				

**City of West University Place**  
**SOLID WASTE FUND**  
 October 31, 2019

	<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	1,752,500.00	1,752,500.00	1,300,589.19	-	451,910.81	74.21%	74.21%
Sales of Recyclables	-	-	130.40	-	(130.40)	-	-
Miscellaneous	8,500.00	8,500.00	12,770.01	-	(4,270.01)	150.24%	150.24%
Intergovernmental	-	-	27,500.00	-	(27,500.00)	-	-
<b>TOTAL REVENUES</b>	<b>1,761,000.00</b>	<b>1,761,000.00</b>	<b>1,340,989.60</b>	<b>-</b>	<b>420,010.40</b>	<b>76.15%</b>	<b>76.15%</b>
<b>EXPENDITURES</b>							
Curbside Solid Waste	1,263,600.00	1,263,600.00	1,018,691.20	67,396.43	177,512.37	80.62%	85.95%
Curbside Recycling	365,800.00	365,800.00	298,890.82	13,254.11	53,655.07	81.71%	85.33%
Curbside Green Waste Recycling	191,700.00	191,700.00	143,713.10	7,595.02	40,391.88	74.97%	78.93%
<b>TOTAL EXPENDITURES</b>	<b>1,821,100.00</b>	<b>1,821,100.00</b>	<b>1,461,295.12</b>	<b>88,245.56</b>	<b>271,559.32</b>	<b>80.24%</b>	<b>85.09%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(60,100.00)</b>	<b>(60,100.00)</b>	<b>(120,305.52)</b>				

**City of West University Place**  
**TECHNOLOGY MANAGEMENT FUND**  
 October 31, 2019

	<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	1,435,500.00	1,435,500.00	1,196,250.00	-	239,250.00	83.33%	83.33%
TRANSFER FROM WATER & SEWER FUND	137,800.00	137,800.00	114,833.34	-	22,966.66	83.33%	83.33%
TRANSFER FROM SOLID WASTE FUND	43,800.00	43,800.00	36,500.00	-	7,300.00	83.33%	83.33%
EARNINGS ON INVESTMENTS	4,200.00	4,200.00	8,692.40	-	(4,492.40)	206.96%	206.96%
MISCELLANEOUS	-	-	650.00	-	(650.00)	-	-
<b>TOTAL REVENUES</b>	<b>1,621,300.00</b>	<b>1,621,300.00</b>	<b>1,356,925.74</b>	<b>-</b>	<b>264,374.26</b>	<b>83.69%</b>	<b>83.69%</b>
<b>EXPENDITURES</b>							
PERSONNEL	592,700.00	592,700.00	521,547.42	-	71,152.58	88.00%	88.00%
EQUIPMENT MAINTENANCE	20,000.00	20,000.00	30,552.09	-	(10,552.09)	152.76%	152.76%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	600,000.00	600,000.00	556,797.57	85,839.43	(42,637.00)	92.80%	107.11%
TELE-COMMUNICATIONS & DATA & RADIO	227,000.00	227,000.00	173,437.56	16,818.10	36,744.34	76.40%	83.81%
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	4,497.24	-	8,302.76	35.13%	35.13%
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%
<b>TOTAL EXPENDITURES</b>	<b>1,557,500.00</b>	<b>1,557,500.00</b>	<b>1,367,946.98</b>	<b>102,657.53</b>	<b>86,895.49</b>	<b>87.83%</b>	<b>94.42%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>63,800.00</b>	<b>63,800.00</b>	<b>(11,021.24)</b>				

**City of West University Place**  
**VEHICLE REPLACEMENT FUND**  
 October 31, 2019

	<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	343,300.00	343,300.00	286,083.34	-	57,216.66	83.33%	83.33%
TRANSFER FROM WATER & SEWER FUND	90,000.00	90,000.00	75,000.00	-	15,000.00	83.33%	83.33%
TRANSFER FROM SOLID WASTE FUND	215,000.00	215,000.00	179,166.66	-	35,833.34	83.33%	83.33%
SALE OF CITY PROPERTY	-	-	15,850.00	-	(15,850.00)	-	-
EARNINGS ON INVESTMENTS	34,000.00	34,000.00	56,113.44	-	(22,113.44)	165.04%	165.04%
INSURANCE REFUNDS	-	-	36,692.67	-	(36,692.67)	-	-
<b>TOTAL REVENUES</b>	<b>682,300.00</b>	<b>682,300.00</b>	<b>648,906.11</b>	<b>-</b>	<b>33,393.89</b>	<b>95.11%</b>	<b>95.11%</b>
<b>EXPENDITURES</b>							
AUTOMOBILES	30,000.00	214,404.00	121,944.00	74,068.00	18,392.00	56.88%	91.42%
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	295,629.92	44,147.22	(189,777.14)	197.09%	226.52%
OTHER EQUIPMENT	-	-	-	4,562.00	(4,562.00)	-	-
<b>TOTAL EXPENDITURES</b>	<b>206,000.00</b>	<b>390,404.00</b>	<b>445,218.72</b>	<b>122,777.22</b>	<b>(177,591.94)</b>	<b>114.04%</b>	<b>145.49%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>476,300.00</b>	<b>291,896.00</b>	<b>203,687.39</b>				

**City of West University Place**  
**ASSET REPLACEMENT FUND**  
 October 31, 2019

	<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	575,400.00	575,400.00	479,500.00	-	95,900.00	83.33%	83.33%
SALE OF CITY PROPERTY	-	-	1,875.00	-	(1,875.00)	-	-
EARNINGS ON INVESTMENTS	28,200.00	28,200.00	46,882.12	-	(18,682.12)	166.25%	166.25%
MISCELLANEOUS	10,000.00	10,000.00	4,906.98	-	5,093.02	49.07%	49.07%
<b>TOTAL REVENUES</b>	<b>613,600.00</b>	<b>613,600.00</b>	<b>533,164.10</b>	<b>-</b>	<b>80,435.90</b>	<b>86.89%</b>	<b>86.89%</b>
<b>EXPENDITURES</b>							
OTHER EQUIPMENT	257,800.00	257,800.00	200,882.25	3,340.35	53,577.40	77.92%	79.22%
<b>TOTAL EXPENDITURES</b>	<b>257,800.00</b>	<b>257,800.00</b>	<b>200,882.25</b>	<b>3,340.35</b>	<b>53,577.40</b>	<b>77.92%</b>	<b>79.22%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>355,800.00</b>	<b>355,800.00</b>	<b>332,281.85</b>				

**City of West University Place**  
**EMPLOYEE BENEFIT FUND**  
 October 31, 2019

	<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	2,637,500.00	2,637,500.00	1,937,386.80	-	700,113.20	73.46%	73.46%
Miscellaneous	15,000.00	15,000.00	26,118.00	-	(11,118.00)	174.12%	174.12%
Transfers In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,652,500.00</b>	<b>2,652,500.00</b>	<b>1,963,504.80</b>	<b>-</b>	<b>688,995.20</b>	<b>74.02%</b>	<b>74.02%</b>
<b>EXPENDITURES</b>							
Personnel Services	2,512,500.00	2,512,500.00	1,879,928.94	1,416.80	631,154.26	74.82%	74.88%
Services	61,100.00	61,100.00	50,426.86	39,081.25	(28,408.11)	82.53%	146.49%
Transfers Out	142,500.00	142,500.00	118,750.00	-	23,750.00	83.33%	83.33%
<b>TOTAL EXPENDITURES</b>	<b>2,716,100.00</b>	<b>2,716,100.00</b>	<b>2,049,105.80</b>	<b>40,498.05</b>	<b>626,496.15</b>	<b>75.44%</b>	<b>76.93%</b>
<b>NET REVENUE</b>	<b>(63,600.00)</b>	<b>(63,600.00)</b>	<b>(85,601.00)</b>				

**City of West University Place**  
**DEBT SERVICE FUND**  
 October 31, 2019

	<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	7,634,454.00	7,634,454.00	7,594,172.41	-	40,281.59	99.47%	99.47%
PRIOR YEAR PROPERTY TAXES	16,700.00	16,700.00	19,080.48	-	(2,380.48)	114.25%	114.25%
PENALTY AND INTEREST	32,500.00	32,500.00	31,068.91	-	1,431.09	95.60%	95.60%
EARNINGS ON INVESTMENTS	13,900.00	13,900.00	2,890.95	-	11,009.05	20.80%	20.80%
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	996,698.34	-	199,339.66	83.33%	83.33%
<b>TOTAL REVENUES</b>	<b>8,893,592.00</b>	<b>8,893,592.00</b>	<b>8,648,658.51</b>	<b>-</b>	<b>244,933.49</b>	<b>97.25%</b>	<b>97.25%</b>
<b>EXPENDITURES</b>							
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	5,603.00	-	3,397.00	62.26%	62.26%
ISSUANCE COSTS	50,000.00	50,000.00	4,747.42	-	45,252.58	9.49%	9.49%
<b>TOTAL EXPENDITURES</b>	<b>8,889,492.00</b>	<b>8,889,492.00</b>	<b>8,840,842.44</b>	<b>-</b>	<b>48,649.56</b>	<b>99.45%</b>	<b>99.45%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>4,100.00</b>	<b>4,100.00</b>	<b>(192,183.93)</b>				

**City of West University Place**  
**CAPITAL PROJECTS FUND**  
 October 31, 2019

	<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>							
FEMA REIMBURSEMENT	-	-	15,711.68	-	(15,711.68)	-	-
EARNINGS ON INVESTMENTS	6,000.00	6,000.00	13,724.60	-	(7,724.60)	228.74%	228.74%
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%
<b>TOTAL REVENUES</b>	<b>2,152,968.00</b>	<b>2,152,968.00</b>	<b>74,978.44</b>	<b>-</b>	<b>2,077,989.56</b>	<b>3.48%</b>	<b>3.48%</b>
<b>EXPENDITURES</b>							
TECHNOLOGY PROJECTS	-	357,287.84	-	-	357,287.84	0.00%	0.00%
CONSTRUCTION COSTS	-	93,200.00	142,540.48	34,639.52	(177,180.00)	152.94%	190.11%
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%
<b>TOTAL EXPENDITURES</b>	<b>2,300,000.00</b>	<b>2,927,331.94</b>	<b>175,850.76</b>	<b>39,313.62</b>	<b>2,618,967.56</b>	<b>6.01%</b>	<b>7.35%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(147,032.00)</b>	<b>(774,363.94)</b>	<b>(100,872.32)</b>				

**City of West University Place**  
**2019 CO's**  
**October 31, 2019**

	<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	-	-	43,591.10	-	(43,591.10)	-	-
CERTIFICATES OF OBLIGATION PROCEEDS	-	-	4,040,000.00	-	(4,040,000.00)	-	-
PREMIUM ON BONDS	-	-	559,844.85	-	(559,844.85)	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>4,643,435.95</b>	<b>-</b>	<b>(4,643,435.95)</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
ISSUANCE COSTS	-	-	93,221.08	-	(93,221.08)	-	-
TECHNOLOGY PROJECTS	-	-	105,164.90	252,122.94	(357,287.84)	-	-
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)	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>335,629.16</b>	<b>1,984,024.94</b>	<b>(2,319,654.10)</b>	<b>-</b>	<b>-</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>4,307,806.79</b>				

City of West University Place  
**CAPITAL RESERVE FUND**  
 October 31, 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
<b>REVENUES</b>							
<b>TOTAL REVENUES</b>	-	-	-	-	-	-	-
<b>EXPENDITURES</b>							
TRANSFER TO CAPITAL PROJECTS FUND	6,968.00	6,968.00	-	-	6,968.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>6,968.00</b>	<b>6,968.00</b>	-	-	<b>6,968.00</b>	<b>0.00%</b>	<b>0.00%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(6,968.00)</b>	<b>(6,968.00)</b>	-				

**City of West University Place**  
**TRANSPORTATION IMPROVEMENT FUND**  
 October 31, 2019

	<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	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	37,867.79	-	(14,667.79)	163.22%	163.22%
TRANSFER FROM METRO GRANT FUND	600,000.00	600,000.00	500,000.00	-	100,000.00	83.33%	83.33%
FUTURE BOND PROCEEDS	833,125.00	833,125.00	-	-	833,125.00	0.00%	0.00%
<b>TOTAL REVENUES</b>	<b>3,488,200.00</b>	<b>3,488,200.00</b>	<b>631,494.94</b>	<b>-</b>	<b>2,856,705.06</b>	<b>18.10%</b>	<b>18.10%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	2,865,000.00	2,952,677.11	696,694.25	2,211,642.79	(34,259.93)	23.60%	98.50%
CONSTRUCTION COSTS	-	-	180,828.18	6,476.02	(187,304.20)	-	-
OTHER CONSTRUCTION COSTS	150,000.00	154,900.00	-	-	150,000.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,015,000.00</b>	<b>3,107,577.11</b>	<b>877,522.43</b>	<b>2,218,118.81</b>	<b>(71,564.13)</b>	<b>28.24%</b>	<b>99.62%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>473,200.00</b>	<b>380,622.89</b>	<b>(246,027.49)</b>				

**City of West University Place**  
**WATER & SEWER CAPITAL FUND**  
 October 31, 2019

	<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 Purchases Orders as a % of Budget</b>
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	20,600.00	20,600.00	42,008.35	-	(21,408.35)	203.92%	203.92%
TRANSFER FROM WATER & SEWER FUND	900,000.00	900,000.00	750,000.00	-	150,000.00	83.33%	83.33%
<b>TOTAL REVENUES</b>	<b>920,600.00</b>	<b>920,600.00</b>	<b>792,008.35</b>	<b>-</b>	<b>128,591.65</b>	<b>86.03%</b>	<b>86.03%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	-	-	188,188.94	69,509.38	(257,698.32)	-	-
CONSTRUCTION COSTS	-	-	1,680.62	-	(1,680.62)	-	-
OTHER CONSTRUCTION COSTS	920,000.00	2,555,000.00	2,999.00	523,000.00	2,029,001.00	0.12%	20.59%
<b>TOTAL EXPENDITURES</b>	<b>920,000.00</b>	<b>2,555,000.00</b>	<b>192,868.56</b>	<b>592,509.38</b>	<b>1,769,622.06</b>	<b>7.55%</b>	<b>30.74%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>600.00</b>	<b>(1,634,400.00)</b>	<b>599,139.79</b>				

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
October 31, 2019

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Actual	YTD Actual + Outstanding Purchase Orders as a % of Budget
<b>PARKS DONATIONS FUND</b>							
TOTAL REVENUES	46,900.00	46,900.00	48,759.52	-	(1,859.52)	103.96%	103.96%
TOTAL EXPENDITURES	77,200.00	77,200.00	61,881.36	1,850.00	13,468.64	80.16%	82.55%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(30,300.00)</b>	<b>(30,300.00)</b>	<b>(13,121.84)</b>	<b>(1,850.00)</b>	<b>(15,328.16)</b>	<b>43.31%</b>	<b>49.41%</b>
<b>FRIENDS OF WEST U PARKS FUND</b>							
TOTAL REVENUES	-	88,000.00	5.11	-	87,994.89	0.01%	0.01%
TOTAL EXPENDITURES	-	88,000.00	124,833.37	123,938.86	(160,772.23)	141.86%	282.70%
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>(124,828.26)</b>	<b>(123,938.86)</b>	<b>248,767.12</b>	<b>-</b>	<b>-</b>
<b>COURT TECHNOLOGY FUND</b>							
TOTAL REVENUES	5,000.00	5,000.00	8,880.23	-	(3,880.23)	177.60%	177.60%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>8,880.23</b>	<b>-</b>	<b>(3,880.23)</b>	<b>177.60%</b>	<b>177.60%</b>
<b>TREE REPLACEMENT FUND</b>							
TOTAL REVENUES	33,800.00	33,800.00	25,111.62	-	8,688.38	74.29%	74.29%
TOTAL EXPENDITURES	35,000.00	35,000.00	50,360.00	-	(15,360.00)	143.89%	143.89%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(1,200.00)</b>	<b>(1,200.00)</b>	<b>(25,248.38)</b>	<b>-</b>	<b>24,048.38</b>	<b>2104.03%</b>	<b>2104.03%</b>
<b>COURT BUILDING SECURITY FUND</b>							
TOTAL REVENUES	5,100.00	5,100.00	7,339.14	-	(2,239.14)	143.90%	143.90%
TOTAL EXPENDITURES	8,750.00	8,750.00	5,250.00	-	3,500.00	60.00%	60.00%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(3,650.00)</b>	<b>(3,650.00)</b>	<b>2,089.14</b>	<b>-</b>	<b>(5,739.14)</b>	<b>-57.24%</b>	<b>-57.24%</b>
<b>METRO GENERAL MOBILITY FUND</b>							
TOTAL REVENUES	557,300.00	557,300.00	387,796.55	-	169,503.45	69.58%	69.58%
TOTAL EXPENDITURES	600,000.00	600,000.00	500,000.00	-	100,000.00	83.33%	83.33%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(42,700.00)</b>	<b>(42,700.00)</b>	<b>(112,203.45)</b>	<b>-</b>	<b>69,503.45</b>	<b>262.77%</b>	<b>262.77%</b>

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
 October 31, 2019

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Actual	YTD Actual + Outstanding Purchase Orders as a % of Budget
<b>POLICE FORFEITED PROPERTY FUND</b>							
TOTAL REVENUES	400.00	400.00	562.30	-	(162.30)	140.58%	140.58%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>400.00</b>	<b>400.00</b>	<b>562.30</b>	<b>-</b>	<b>(162.30)</b>	<b>140.58%</b>	<b>140.58%</b>
<b>PUBLIC SAFETY TRAINING FUND</b>							
TOTAL REVENUES	300.00	300.00	3,314.88	-	(3,014.88)	1104.96%	1104.96%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>300.00</b>	<b>300.00</b>	<b>3,314.88</b>	<b>-</b>	<b>(3,014.88)</b>	<b>1104.96%</b>	<b>1104.96%</b>
<b>FIRE SPECIAL REVENUE FUND</b>							
TOTAL REVENUES	-	-	22,202.43	-	(22,202.43)	-	-
TOTAL EXPENDITURES	-	-	15,896.25	900.00	(16,796.25)	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>6,306.18</b>	<b>(900.00)</b>	<b>(5,406.18)</b>	<b>-</b>	<b>-</b>
<b>GOOD NEIGHBOR FUND</b>							
TOTAL REVENUES	-	-	83.18	-	(83.18)	-	-
TOTAL EXPENDITURES	2,500.00	2,500.00	-	-	2,500.00	0.00%	0.00%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(2,500.00)</b>	<b>(2,500.00)</b>	<b>83.18</b>	<b>-</b>	<b>(2,583.18)</b>	<b>-3.33%</b>	<b>-3.33%</b>
<b>TOTAL ALL FUNDS</b>							
<b>GRAND TOTAL REVENUES</b>	<b>51,358,178.00</b>	<b>51,446,174.31</b>	<b>46,454,917.47</b>	<b>(289.87)</b>	<b>4,991,546.71</b>		
<b>GRAND TOTAL EXPENDITURES</b>	<b>50,199,433.00</b>	<b>53,675,123.77</b>	<b>38,767,320.59</b>	<b>6,509,036.17</b>	<b>8,171,067.01</b>		
<b>GRAND TOTAL NET REVENUE (EXPENDITURE)</b>	<b>1,158,745.00</b>	<b>(2,228,949.46)</b>	<b>7,687,596.88</b>				