

Attached are the revenue and expenditure reports for the period ending **January 31, 2020**. 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 close to pro-rata amount for the year. Parks fees are slightly 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.

Most departments are below their pro-rata share of the budget. The first payroll paid in January 2020 is expensed back to December 2019 since it is for 2019 time worked. Vacancies have continued primarily in the Police and Public Works departments. Expensing  $\frac{3}{4}$  of the liability insurances is the main contributing factor 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, there are no water and sewer revenues for the month of January. January's billing was accrued to December 2019. The payment that was made to the City of Houston to purchase surface water was expensed to 2019 as well.

## **SOLID WASTE FUND**

Again, with the one month lag in billing, there are no solid waste collection revenues for the month of January. January's billing was accrued back to December 2019. Miscellaneous Revenue exceeds budget due to the increase in interest rates. Overall, expenditures for the fund are under the pro-rata for the period.

## **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. Expenditures are above the norm for the period due to many annual maintenance contract payments that were expensed in January as well as the annual radio subscription payment to the City of Houston.

## **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, the high water vehicle has been the only purchase.

## **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.

## **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. There are two main contributing factors for expenditures to be over the pro-rata for the period. January insurance premiums (that were paid in December) were expensed to 2020 as well as the February premiums that were paid in January. Miscellaneous revenue exceeds budget due to the increase in interest rates

## **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 2020 debt service payments requires an ad valorem tax rate of \$.11952 per \$100 of assessed value in tax year 2020, a decrease of \$0.00451 per \$100. Debt Service payments are due semi-annually on

February 1 and August 1. Principal and interest is due February 1 and interest only is due August 1. The payment of the bond principal and interest made on January 29th 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. Again, earnings on investments revenue are above projected budget due to the increased interest rates. Expenses incurred to date in 2020 are for the Virtual Gate Project.

## **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 2020. Not all expenditures can be anticipated enough to include in the original budgeting process. Budget amendments for 2020, if necessary, will be made at year end to reconcile any affected accounts. The large expenditures to date are for the Colonial Pool Park improvement.

**City of West University Place**  
**GENERAL FUND**  
**January 31, 2020**

	<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	14,530,448.00	14,530,448.00	6,558,683.41	-	7,971,764.59	45.14%	45.14%
Licenses & Permits	574,000.00	574,000.00	50,163.25	-	523,836.75	8.74%	8.74%
Fines & Forfeitures	206,400.00	206,400.00	21,160.83	-	185,239.17	10.25%	10.25%
Charges for Services	3,457,000.00	3,457,000.00	228,600.55	-	3,228,399.45	6.61%	6.61%
Miscellaneous	380,700.00	380,700.00	9,486.31	-	371,213.69	2.49%	2.49%
Intergovernmental	284,850.00	284,850.00	683.91	-	284,166.09	0.24%	0.24%
Transfers In	1,636,200.00	1,636,200.00	136,350.00	-	1,499,850.00	8.33%	8.33%
<b>TOTAL REVENUES</b>	<b>21,069,598.00</b>	<b>21,069,598.00</b>	<b>7,005,128.26</b>	<b>-</b>	<b>14,064,469.74</b>	<b>33.25%</b>	<b>33.25%</b>
<b>EXPENDITURES</b>							
Administration	1,565,010.00	1,590,923.00	75,348.06	167,575.23	1,347,999.71	4.74%	15.27%
Finance	1,867,675.00	1,868,057.00	233,395.53	247,595.90	1,387,065.57	12.49%	25.75%
Police	5,575,200.00	5,661,485.72	356,941.83	93,607.16	4,980,853.40	6.30%	7.96%
Fire	3,870,000.00	3,870,000.00	374,516.55	5,530.17	3,489,953.28	9.68%	9.82%
Public Works	3,573,700.00	3,577,700.00	187,789.44	470,638.67	2,919,271.89	5.25%	18.40%
Parks & Recreation	4,154,900.00	4,154,900.00	188,766.38	313,168.59	3,652,965.03	4.54%	12.08%
Transfers Out	283,600.00	283,600.00	23,633.00	-	259,967.00	8.33%	8.33%
<b>TOTAL EXPENDITURES</b>	<b>20,890,085.00</b>	<b>21,006,665.72</b>	<b>1,440,390.79</b>	<b>1,298,115.72</b>	<b>18,038,075.88</b>	<b>6.86%</b>	<b>13.04%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>179,513.00</b>	<b>62,932.28</b>	<b>5,564,737.47</b>				

**City of West University Place**  
**WATER & SEWER FUND**  
 January 31, 2020

	<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	8,142,000.00	8,142,000.00	1,504.63	-	8,140,495.37	0.02%	0.02%
Miscellaneous	19,300.00	19,300.00	3,284.67	-	16,015.33	17.02%	17.02%
Other Financing Sources	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>8,161,300.00</b>	<b>8,161,300.00</b>	<b>4,789.30</b>	<b>-</b>	<b>8,156,510.70</b>	<b>0.06%</b>	<b>0.06%</b>
<b>EXPENDITURES</b>							
Finance	271,700.00	271,700.00	14,366.86	11,387.50	245,945.64	5.29%	9.48%
Public Works	4,601,400.00	4,639,643.92	143,846.08	2,144,744.56	2,351,053.28	3.10%	49.33%
Debt Service	-	-	-	-	-	-	-
Transfer To General Fund	1,250,000.00	1,250,000.00	104,167.00	-	1,145,833.00	8.33%	8.33%
Transfer to City Hall Expansion Construction Fund	-	-	-	-	-	-	-
Transfer to W&S CIP Fund	900,000.00	900,000.00	75,000.00	-	825,000.00	8.33%	8.33%
Transfer to Debt Service Fund	1,184,183.00	1,184,183.00	1,127,342.00	-	56,841.00	95.20%	95.20%
<b>TOTAL EXPENDITURES</b>	<b>8,207,283.00</b>	<b>8,245,526.92</b>	<b>1,464,721.94</b>	<b>2,156,132.06</b>	<b>4,624,672.92</b>	<b>17.76%</b>	<b>43.91%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(45,983.00)</b>	<b>(84,226.92)</b>	<b>(1,459,932.64)</b>				

**City of West University Place**  
**SOLID WASTE FUND**  
 January 31, 2020

	<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	1,786,200.00	1,786,200.00	-	-	1,786,200.00	0.00%	0.00%
Sales of Recyclables	-	-	-	-	-	-	-
Miscellaneous	10,800.00	10,800.00	1,432.33	-	9,367.67	13.26%	13.26%
Intergovernmental	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,797,000.00</b>	<b>1,797,000.00</b>	<b>1,432.33</b>	<b>-</b>	<b>1,795,567.67</b>	<b>0.08%</b>	<b>0.08%</b>
<b>EXPENDITURES</b>							
Curbside Solid Waste	1,281,800.00	1,281,800.00	91,620.89	303,610.13	886,568.98	7.15%	30.83%
Curbside Recycling	395,100.00	395,100.00	26,293.00	158,106.58	210,700.42	6.65%	46.67%
Curbside Green Waste Recycling	199,900.00	199,900.00	14,256.02	75,696.09	109,947.89	7.13%	45.00%
<b>TOTAL EXPENDITURES</b>	<b>1,876,800.00</b>	<b>1,876,800.00</b>	<b>132,169.91</b>	<b>537,412.80</b>	<b>1,207,217.29</b>	<b>7.04%</b>	<b>35.68%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(79,800.00)</b>	<b>(79,800.00)</b>	<b>(130,737.58)</b>				

**City of West University Place**  
**TECHNOLOGY MANAGEMENT FUND**  
January 31, 2020

	<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	1,496,400.00	1,496,400.00	124,700.00	-	1,371,700.00	8.33%	8.33%
TRANSFER FROM WATER & SEWER FUND	140,000.00	140,000.00	11,667.00	-	128,333.00	8.33%	8.33%
TRANSFER FROM SOLID WASTE FUND	44,100.00	44,100.00	3,675.00	-	40,425.00	8.33%	8.33%
EARNINGS ON INVESTMENTS	6,700.00	6,700.00	808.46	-	5,891.54	12.07%	12.07%
<b>TOTAL REVENUES</b>	<b>1,687,200.00</b>	<b>1,687,200.00</b>	<b>140,850.46</b>	<b>-</b>	<b>1,546,349.54</b>	<b>8.35%</b>	<b>8.35%</b>
<b>EXPENDITURES</b>							
PERSONNEL	527,500.00	527,500.00	28,310.30	-	499,189.70	5.37%	5.37%
EQUIPMENT MAINTENANCE	9,500.00	9,500.00	182.75	-	9,317.25	1.92%	1.92%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	630,000.00	630,000.00	204,301.71	30,308.30	395,389.99	32.43%	37.24%
TELE-COMMUNICATIONS & DATA & RADIO	229,000.00	229,000.00	55,333.77	92,833.35	80,832.88	24.16%	64.70%
CONSULTANTS	15,000.00	15,000.00	-	-	15,000.00	0.00%	0.00%
PROFESSIONAL DUES	1,200.00	1,200.00	-	-	1,200.00	0.00%	0.00%
TRAVEL & TRAINING	11,800.00	11,800.00	-	-	11,800.00	0.00%	0.00%
OTHER CONTRACTED SERVICES	61,000.00	61,000.00	-	-	61,000.00	0.00%	0.00%
HIGH TECHNOLOGY REPLACEMENTS	90,000.00	90,000.00	-	-	90,000.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>1,575,000.00</b>	<b>1,575,000.00</b>	<b>288,128.53</b>	<b>123,141.65</b>	<b>1,163,729.82</b>	<b>18.29%</b>	<b>26.11%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>112,200.00</b>	<b>112,200.00</b>	<b>(147,278.07)</b>				

**City of West University Place**  
**VEHICLE REPLACEMENT FUND**  
 January 31, 2020

	<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	348,500.00	348,500.00	28,459.00	-	320,041.00	8.17%	8.17%
TRANSFER FROM WATER & SEWER FUND	92,000.00	92,000.00	7,667.00	-	84,333.00	8.33%	8.33%
TRANSFER FROM SOLID WASTE FUND	215,000.00	215,000.00	17,917.00	-	197,083.00	8.33%	8.33%
EARNINGS ON INVESTMENTS	46,200.00	46,200.00	6,476.64	-	39,723.36	14.02%	14.02%
<b>TOTAL REVENUES</b>	<b>701,700.00</b>	<b>701,700.00</b>	<b>60,519.64</b>	<b>-</b>	<b>641,180.36</b>	<b>8.62%</b>	<b>8.62%</b>
<b>EXPENDITURES</b>							
AUTOMOBILES	115,000.00	189,068.00	-	147,355.00	41,713.00	0.00%	77.94%
LIGHT TRUCKS	60,000.00	60,000.00	-	44,714.00	15,286.00	0.00%	74.52%
TRUCKS	775,000.00	775,000.00	8,000.00	747,617.00	19,383.00	1.03%	97.50%
OTHER EQUIPMENT	9,000.00	9,000.00	-	-	9,000.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>959,000.00</b>	<b>1,033,068.00</b>	<b>8,000.00</b>	<b>939,686.00</b>	<b>85,382.00</b>	<b>0.77%</b>	<b>91.74%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(257,300.00)</b>	<b>(331,368.00)</b>	<b>52,519.64</b>				

**City of West University Place**  
**ASSET REPLACEMENT FUND**  
 January 31, 2020

	<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	569,100.00	569,100.00	48,009.00	-	521,091.00	8.44%	8.44%
TRANSFER FROM WATER & SEWER FUND	86,900.00	86,900.00	7,242.00	-	79,658.00	8.33%	8.33%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,000.00	20,000.00	1,667.00	-	18,333.00	8.34%	8.34%
EARNINGS ON INVESTMENTS	37,700.00	37,700.00	5,727.11	-	31,972.89	15.19%	15.19%
MISCELLANEOUS	10,000.00	10,000.00	-	-	10,000.00	0.00%	0.00%
<b>TOTAL REVENUES</b>	<b>723,700.00</b>	<b>723,700.00</b>	<b>62,645.11</b>	<b>-</b>	<b>661,054.89</b>	<b>8.66%</b>	<b>8.66%</b>
<b>EXPENDITURES</b>							
OTHER EQUIPMENT	181,800.00	190,747.15	-	118,763.15	71,984.00	0.00%	62.26%
<b>TOTAL EXPENDITURES</b>	<b>181,800.00</b>	<b>190,747.15</b>	<b>-</b>	<b>118,763.15</b>	<b>71,984.00</b>	<b>0.00%</b>	<b>62.26%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>541,900.00</b>	<b>532,952.85</b>	<b>62,645.11</b>				

**City of West University Place**  
**EMPLOYEE BENEFIT FUND**  
 January 31, 2020

	<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	2,432,800.00	2,432,800.00	140,519.72	-	2,292,280.28	5.78%	5.78%
Miscellaneous	15,100.00	15,100.00	3,085.55	-	12,014.45	20.43%	20.43%
Transfers In	33,700.00	33,700.00	2,808.00	-	30,892.00	8.33%	8.33%
<b>TOTAL REVENUES</b>	<b>2,481,600.00</b>	<b>2,481,600.00</b>	<b>146,413.27</b>	<b>-</b>	<b>2,335,186.73</b>	<b>5.90%</b>	<b>5.90%</b>
<b>EXPENDITURES</b>							
Personnel Services	2,455,400.00	2,455,400.00	407,458.13	-	2,047,941.87	16.59%	16.59%
Services	35,000.00	35,000.00	-	-	35,000.00	0.00%	0.00%
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,490,400.00</b>	<b>2,490,400.00</b>	<b>407,458.13</b>	<b>-</b>	<b>2,082,941.87</b>	<b>16.36%</b>	<b>16.36%</b>
<b>NET REVENUE</b>	<b>(8,800.00)</b>	<b>(8,800.00)</b>	<b>(261,044.86)</b>				

**City of West University Place**  
**DEBT SERVICE FUND**  
 January 31, 2020

	<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	7,791,641.00	7,791,641.00	4,162,177.46	-	3,629,463.54	53.42%	53.42%
PRIOR YEAR PROPERTY TAXES	19,100.00	19,100.00	2,019.52	-	17,080.48	10.57%	10.57%
PENALTY AND INTEREST	32,500.00	32,500.00	546.81	-	31,953.19	1.68%	1.68%
EARNINGS ON INVESTMENTS	20,300.00	20,300.00	-	-	20,300.00	0.00%	0.00%
TRANSFER FROM WATER & SEWER FUND	1,184,183.00	1,184,183.00	1,127,342.00	-	56,841.00	95.20%	95.20%
<b>TOTAL REVENUES</b>	<b>9,047,724.00</b>	<b>9,047,724.00</b>	<b>5,292,085.79</b>	<b>-</b>	<b>3,755,638.21</b>	<b>58.49%</b>	<b>58.49%</b>
<b>EXPENDITURES</b>							
BOND PRINCIPAL	8,060,000.00	8,060,000.00	8,060,000.00	-	-	100.00%	100.00%
INTEREST ON BONDS	930,783.00	930,783.00	520,470.53	-	410,312.47	55.92%	55.92%
FISCAL AGENT FEES	7,000.00	7,000.00	-	-	7,000.00	0.00%	0.00%
ISSUANCE COSTS	50,000.00	50,000.00	-	-	50,000.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>9,047,783.00</b>	<b>9,047,783.00</b>	<b>8,580,470.53</b>	<b>-</b>	<b>467,312.47</b>	<b>94.84%</b>	<b>94.84%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(59.00)</b>	<b>(59.00)</b>	<b>(3,288,384.74)</b>				

**City of West University Place**  
**CAPITAL PROJECTS FUND**  
 January 31, 2020

	<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	7,800.00	7,800.00	1,808.19	-	5,991.81	23.18%	23.18%
<b>TOTAL REVENUES</b>	<b>7,800.00</b>	<b>7,800.00</b>	<b>1,808.19</b>	<b>-</b>	<b>5,991.81</b>	<b>23.18%</b>	<b>23.18%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	150,000.00	150,000.00	-	-	150,000.00	0.00%	0.00%
CONSTRUCTION COSTS	350,000.00	350,000.00	-	-	350,000.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>500,000.00</b>	<b>0.00%</b>	<b>0.00%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(492,200.00)</b>	<b>(492,200.00)</b>	<b>1,808.19</b>				

**City of West University Place**  
**2019 CO's**  
**January 31, 2020**

	<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	37,100.00	37,100.00	9,645.60	-	27,454.40	26.00%	26.00%
<b>TOTAL REVENUES</b>	<b>37,100.00</b>	<b>37,100.00</b>	<b>9,645.60</b>	<b>-</b>	<b>27,454.40</b>	<b>26.00%</b>	<b>26.00%</b>
<b>EXPENDITURES</b>							
TECHNOLOGY PROJECTS	2,160,000.00	2,160,000.00	-	-	2,160,000.00	0.00%	0.00%
CONSTRUCTION COSTS	-	1,403,806.30	262,688.20	1,403,806.30	(262,688.20)	18.71%	118.71%
<b>TOTAL EXPENDITURES</b>	<b>2,160,000.00</b>	<b>3,563,806.30</b>	<b>262,688.20</b>	<b>1,403,806.30</b>	<b>1,897,311.80</b>	<b>7.37%</b>	<b>46.76%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(2,122,900.00)</b>	<b>(3,526,706.30)</b>	<b>(253,042.60)</b>				

**City of West University Place**  
**CAPITAL RESERVE FUND**  
 January 31, 2020

	<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>							
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				

**City of West University Place**  
**TRANSPORTATION IMPROVEMENT FUND**  
 January 31, 2020

	<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	8,222,600.00	8,222,600.00	-	-	8,222,600.00	0.00%	0.00%
FEMA REIMBURSEMENT	1,600,000.00	1,600,000.00	-	-	1,600,000.00	0.00%	0.00%
EARNINGS ON INVESTMENTS	32,300.00	32,300.00	3,330.96	-	28,969.04	10.31%	10.31%
TRANSFER FROM METRO GRANT FUND	550,000.00	550,000.00	45,833.00	-	504,167.00	8.33%	8.33%
CERTIFICATES OF OBLIGATION PROCEEDS	25,737,300.00	25,737,300.00	-	-	25,737,300.00	0.00%	0.00%
<b>TOTAL REVENUES</b>	<b>36,142,200.00</b>	<b>36,142,200.00</b>	<b>49,163.96</b>	<b>-</b>	<b>36,093,036.04</b>	<b>0.14%</b>	<b>0.14%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	1,033,438.00	2,580,778.14	(80,334.23)	1,547,340.14	1,113,772.23	-3.11%	56.84%
CONSTRUCTION COSTS	33,216,562.00	33,216,562.00	-	-	33,216,562.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>34,250,000.00</b>	<b>35,797,340.14</b>	<b>(80,334.23)</b>	<b>1,547,340.14</b>	<b>34,330,334.23</b>	<b>-0.22%</b>	<b>4.10%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>1,892,200.00</b>	<b>344,859.86</b>	<b>129,498.19</b>				

**City of West University Place**  
**WATER SEWER CAPITAL PROJECT FUND**  
 January 31, 2020

	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	21,100.00	21,100.00	5,930.46	-	15,169.54	28.11%	28.11%
TRANSFER FROM WATER & SEWER FUND	900,000.00	900,000.00	75,000.00	-	825,000.00	8.33%	8.33%
<b>TOTAL REVENUES</b>	<b>921,100.00</b>	<b>921,100.00</b>	<b>80,930.46</b>	<b>-</b>	<b>840,169.54</b>	<b>8.79%</b>	<b>8.79%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	365,000.00	422,742.68	-	9,255.00	413,487.68	0.00%	2.19%
OTHER CONSTRUCTION COSTS	975,000.00	2,255,590.37	-	309,901.25	1,945,689.12	0.00%	13.74%
<b>TOTAL EXPENDITURES</b>	<b>1,340,000.00</b>	<b>2,678,333.05</b>	<b>-</b>	<b>319,156.25</b>	<b>2,359,176.80</b>	<b>0.00%</b>	<b>11.92%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(418,900.00)</b>	<b>(1,757,233.05)</b>	<b>80,930.46</b>				

City of West University Place  
**SPECIAL REVENUE FUNDS**  
 January 31, 2020

	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	51,400.00	51,400.00	219.37	0.00	51,180.63	0.43%	0.43%
TOTAL EXPENDITURES	43,000.00	43,000.00	753.08	0.00	42,246.92	1.75%	1.75%
<b>NET REVENUE (EXPENDITURE)</b>	<b>8,400.00</b>	<b>8,400.00</b>	<b>-533.71</b>	<b>0.00</b>	<b>8,933.71</b>	<b>-6.35%</b>	<b>-6.35%</b>
<b>FRIENDS OF WEST U PARKS FUND</b>							
TOTAL REVENUES	478,000.00	478,000.00	0.00	0.00	478,000.00	0.00%	0.00%
TOTAL EXPENDITURES	478,000.00	478,000.00	70,880.00	125,621.42	281,498.58	14.83%	41.11%
<b>NET REVENUE (EXPENDITURE)</b>	<b>0.00</b>	<b>0.00</b>	<b>-70,880.00</b>	<b>-125,621.42</b>	<b>196,501.42</b>	<b>-</b>	<b>-</b>
<b>COURT TECHNOLOGY FUND</b>							
TOTAL REVENUES	8,000.00	8,000.00	810.14	0.00	7,189.86	10.13%	10.13%
TOTAL EXPENDITURES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00%	0.00%
<b>NET REVENUE (EXPENDITURE)</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>810.14</b>	<b>0.00</b>	<b>5,189.86</b>	<b>13.50%</b>	<b>13.50%</b>
<b>TREE REPLACEMENT FUND</b>							
TOTAL REVENUES	34,600.00	34,600.00	580.75	0.00	34,019.25	1.68%	1.68%
TOTAL EXPENDITURES	50,000.00	50,000.00	0.00	9,300.00	40,700.00	0.00%	18.60%
<b>NET REVENUE (EXPENDITURE)</b>	<b>-15,400.00</b>	<b>-15,400.00</b>	<b>580.75</b>	<b>-9,300.00</b>	<b>-6,680.75</b>	<b>-3.77%</b>	<b>56.62%</b>
<b>COURT BUILDING SECURITY FUND</b>							
TOTAL REVENUES	8,700.00	8,700.00	715.43	0.00	7,984.57	8.22%	8.22%
TOTAL EXPENDITURES	15,000.00	15,000.00	1,000.00	0.00	14,000.00	6.67%	6.67%
<b>NET REVENUE (EXPENDITURE)</b>	<b>-6,300.00</b>	<b>-6,300.00</b>	<b>-284.57</b>	<b>0.00</b>	<b>-6,015.43</b>	<b>4.52%</b>	<b>4.52%</b>
<b>METRO GENERAL MOBILITY FUND</b>							
TOTAL REVENUES	592,200.00	592,200.00	221.69	0.00	591,978.31	0.04%	0.04%
TOTAL EXPENDITURES	550,000.00	550,000.00	45,833.00	0.00	504,167.00	8.33%	8.33%
<b>NET REVENUE (EXPENDITURE)</b>	<b>42,200.00</b>	<b>42,200.00</b>	<b>-45,611.31</b>	<b>0.00</b>	<b>87,811.31</b>	<b>-108.08%</b>	<b>-108.08%</b>
<b>POLICE FORFEITED PROPERTY FUND</b>							
TOTAL REVENUES	500.00	500.00	62.64	0.00	437.36	12.53%	12.53%
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>500.00</b>	<b>500.00</b>	<b>62.64</b>	<b>0.00</b>	<b>437.36</b>	<b>12.53%</b>	<b>12.53%</b>

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
 January 31, 2020

	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>PUBLIC SAFETY TRAINING FUND</b>							
TOTAL REVENUES	500.00	500.00	58.94	0.00	441.06	11.79%	11.79%
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>500.00</b>	<b>500.00</b>	<b>58.94</b>	<b>0.00</b>	<b>441.06</b>	<b>11.79%</b>	<b>11.79%</b>
<b>FIRE SPECIAL REVENUE FUND</b>							
TOTAL REVENUES	0.00	0.00	34.04	0.00	-34.04	-	-
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>0.00</b>	<b>0.00</b>	<b>34.04</b>	<b>0.00</b>	<b>-34.04</b>	<b>-</b>	<b>-</b>
<b>GOOD NEIGHBOR FUND</b>							
TOTAL REVENUES	0.00	0.00	9.27	0.00	-9.27	-	-
TOTAL EXPENDITURES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%	0.00%
<b>NET REVENUE (EXPENDITURE)</b>	<b>-2,500.00</b>	<b>-2,500.00</b>	<b>9.27</b>	<b>0.00</b>	<b>-2,509.27</b>	<b>-0.37%</b>	<b>-0.37%</b>
<b>TOTAL ALL FUNDS</b>							
<b>GRAND TOTAL REVENUES</b>	<b>84,246,122.00</b>	<b>84,246,122.00</b>	<b>12,882,783.94</b>	<b>0.00</b>	<b>71,363,338.06</b>		
<b>GRAND TOTAL EXPENDITURES</b>	<b>84,992,851.00</b>	<b>89,520,170.28</b>	<b>12,635,767.09</b>	<b>8,578,475.49</b>	<b>68,075,844.37</b>		
<b>GRAND TOTAL NET REVENUE (EXPENDITURE)</b>	<b>-746,729.00</b>	<b>-5,274,048.28</b>	<b>247,016.85</b>				