

Attached are the revenue and expenditure reports for the period ending **March 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 above their pro-rata amount for the year. Parks fees are slightly below budget at this time. Municipal Court Fines are also above budget. 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 Finance, Police and Public Works departments.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, March billing for February is below pro-rata for the year. This is typical for this time of year as we have had cooler temperatures and more than normal rain, reducing the need for irrigating lawns. Water usage will increase as temperatures increase. Regular expenditures are below budget primarily due to the vacancy of the utility billing position in the first two months as well as the fact that there have only been two utility bills expensed to 2020. Transfer to Debt Service fund is above pro-rata due to the allocation of the debt service payment due February 1.

SOLID WASTE FUND

Again, with the one month lag in billing, March solid waste collection revenues are right 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.

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 and the website redesign.

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. The main contributing factor for expenditures to be over the pro-rata for the period is April premiums were paid at the end of March. 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 \$0.11952 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 traffic study, Virtual Gate Project, Buffalo Speedway Drainage Project, WWTP Inflow & Infiltration Project, Water System Chlorination upgrades, and the Lift Station Lining 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
March 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
REVENUES							
Taxes	14,530,448.00	14,530,448.00	8,847,304.18	-	5,683,143.82	60.89%	60.89%
Licenses & Permits	574,000.00	574,000.00	155,105.40	-	418,894.60	27.02%	27.02%
Fines & Forfeitures	206,400.00	206,400.00	55,722.21	-	150,677.79	27.00%	27.00%
Charges for Services	3,457,000.00	3,457,000.00	681,242.93	-	2,775,757.07	19.71%	19.71%
Miscellaneous	380,700.00	380,700.00	62,358.26	-	318,341.74	16.38%	16.38%
Intergovernmental	284,850.00	284,850.00	22,306.66	-	262,543.34	7.83%	7.83%
Transfers In	1,636,200.00	1,636,200.00	409,050.00	-	1,227,150.00	25.00%	25.00%
TOTAL REVENUES	21,069,598.00	21,069,598.00	10,233,089.64	-	10,836,508.36	48.57%	48.57%
EXPENDITURES							
Administration	1,565,010.00	1,590,923.00	244,573.07	174,190.43	1,172,159.50	15.37%	26.32%
Finance	1,867,675.00	1,868,057.00	398,573.59	344,304.77	1,125,178.64	21.34%	39.77%
Police	5,575,200.00	5,661,485.72	1,022,414.86	96,271.50	4,354,549.37	18.06%	19.76%
Fire	3,870,000.00	3,870,000.00	911,854.93	37,059.16	2,921,085.91	23.56%	24.52%
Public Works	3,573,700.00	3,577,700.00	633,514.19	526,592.19	2,417,593.62	17.71%	32.43%
Parks & Recreation	4,154,900.00	4,154,900.00	734,180.19	335,602.54	3,085,117.27	17.67%	25.75%
Transfers Out	283,600.00	283,600.00	70,899.00	-	212,701.00	25.00%	25.00%
TOTAL EXPENDITURES	20,890,085.00	21,006,665.72	4,016,009.83	1,514,020.59	15,288,385.31	19.12%	26.33%
NET REVENUE (EXPENDITURE)	179,513.00	62,932.28	6,217,079.81				

City of West University Place
WATER & SEWER FUND
March 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
REVENUES							
Charges for Services	8,142,000.00	8,142,000.00	1,054,299.48	-	7,087,700.52	12.95%	12.95%
Miscellaneous	19,300.00	19,300.00	4,197.59	-	15,102.41	21.75%	21.75%
Other Financing Sources	-	-	-	-	-	-	-
TOTAL REVENUES	8,161,300.00	8,161,300.00	1,058,497.07	-	7,102,802.93	12.97%	12.97%
EXPENDITURES							
Finance	271,700.00	271,700.00	40,006.98	43,298.38	188,394.64	14.72%	30.66%
Public Works	4,601,400.00	4,639,643.92	627,772.38	1,830,034.65	2,181,836.89	13.53%	52.97%
Debt Service	-	-	-	-	-	-	-
Transfer To General Fund	1,250,000.00	1,250,000.00	312,501.00	-	937,499.00	25.00%	25.00%
Transfer to City Hall Expansion Construction Fund	-	-	-	-	-	-	-
Transfer to W&S CIP Fund	900,000.00	900,000.00	225,000.00	-	675,000.00	25.00%	25.00%
Transfer to Debt Service Fund	1,184,183.00	1,184,183.00	1,127,342.00	-	56,841.00	95.20%	95.20%
TOTAL EXPENDITURES	8,207,283.00	8,245,526.92	2,332,622.36	1,873,333.03	4,039,571.53	28.29%	51.01%
NET REVENUE (EXPENDITURE)	(45,983.00)	(84,226.92)	(1,274,125.29)				

City of West University Place
SOLID WASTE FUND
March 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
REVENUES							
Solid Waste Collection	1,786,200.00	1,786,200.00	302,397.96	-	1,483,802.04	16.93%	16.93%
Sales of Recyclables	-	-	-	-	-	-	-
Miscellaneous	10,800.00	10,800.00	3,659.89	-	7,140.11	33.89%	33.89%
Intergovernmental	-	-	-	-	-	-	-
TOTAL REVENUES	1,797,000.00	1,797,000.00	306,057.85	-	1,490,942.15	17.03%	17.03%
EXPENDITURES							
Curbside Solid Waste	1,281,800.00	1,281,800.00	289,409.37	254,050.51	738,340.12	22.58%	42.40%
Curbside Recycling	395,100.00	395,100.00	84,330.50	127,647.12	183,122.38	21.34%	53.65%
Curbside Green Waste Recycling	199,900.00	199,900.00	40,786.16	64,909.38	94,204.46	20.40%	52.87%
TOTAL EXPENDITURES	1,876,800.00	1,876,800.00	414,526.03	446,607.01	1,015,666.96	22.09%	45.88%
NET REVENUE (EXPENDITURE)	(79,800.00)	(79,800.00)	(108,468.18)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
March 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
REVENUES							
TRANSFER FROM GENERAL FUND	1,496,400.00	1,496,400.00	374,100.00	-	1,122,300.00	25.00%	25.00%
TRANSFER FROM WATER & SEWER FUND	140,000.00	140,000.00	35,001.00	-	104,999.00	25.00%	25.00%
TRANSFER FROM SOLID WASTE FUND	44,100.00	44,100.00	11,025.00	-	33,075.00	25.00%	25.00%
EARNINGS ON INVESTMENTS	6,700.00	6,700.00	2,635.33	-	4,064.67	39.33%	39.33%
TOTAL REVENUES	1,687,200.00	1,687,200.00	422,761.33	-	1,264,438.67	25.06%	25.06%
EXPENDITURES							
PERSONNEL	527,500.00	527,500.00	105,193.78	-	422,306.22	19.94%	19.94%
EQUIPMENT MAINTENANCE	9,500.00	9,500.00	6,064.41	-	3,435.59	63.84%	63.84%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	630,000.00	630,000.00	276,950.97	94,563.20	258,485.83	43.96%	58.97%
TELE-COMMUNICATIONS & DATA & RADIO	229,000.00	229,000.00	81,873.78	75,723.38	71,402.84	35.75%	68.82%
CONSULTANTS	15,000.00	15,000.00	14,425.32	5,854.68	(5,280.00)	96.17%	135.20%
PROFESSIONAL DUES	1,200.00	1,200.00	-	-	1,200.00	0.00%	0.00%
TRAVEL & TRAINING	11,800.00	11,800.00	450.00	-	11,350.00	3.81%	3.81%
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	30,556.87	6,958.00	52,485.13	33.95%	41.68%
TOTAL EXPENDITURES	1,575,000.00	1,575,000.00	515,515.13	183,099.26	876,385.61	32.73%	44.36%
NET REVENUE (EXPENDITURE)	112,200.00	112,200.00	(92,753.80)				

City of West University Place
VEHICLE REPLACEMENT FUND
March 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
REVENUES							
TRANSFER FROM GENERAL FUND	348,500.00	348,500.00	85,377.00	-	263,123.00	24.50%	24.50%
TRANSFER FROM WATER & SEWER FUND	92,000.00	92,000.00	23,001.00	-	68,999.00	25.00%	25.00%
TRANSFER FROM SOLID WASTE FUND	215,000.00	215,000.00	53,751.00	-	161,249.00	25.00%	25.00%
SALE OF CITY PROPERTY	-	-	6,803.00	-	(6,803.00)	-	-
EARNINGS ON INVESTMENTS	46,200.00	46,200.00	17,653.61	-	28,546.39	38.21%	38.21%
TOTAL REVENUES	701,700.00	701,700.00	186,585.61	-	515,114.39	26.59%	26.59%
EXPENDITURES							
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%
TOTAL EXPENDITURES	959,000.00	1,033,068.00	8,000.00	939,686.00	85,382.00	0.77%	91.74%
NET REVENUE (EXPENDITURE)	(257,300.00)	(331,368.00)	178,585.61				

City of West University Place
ASSET REPLACEMENT
 March 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
REVENUES							
TRANSFER FROM GENERAL FUND	569,100.00	569,100.00	144,027.00	-	425,073.00	25.31%	25.31%
TRANSFER FROM WATER & SEWER FUND	86,900.00	86,900.00	21,726.00	-	65,174.00	25.00%	25.00%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,000.00	20,000.00	5,001.00	-	14,999.00	25.01%	25.01%
EARNINGS ON INVESTMENTS	37,700.00	37,700.00	15,590.41	-	22,109.59	41.35%	41.35%
MISCELLANEOUS	10,000.00	10,000.00	-	-	10,000.00	0.00%	0.00%
TOTAL REVENUES	723,700.00	723,700.00	186,344.41	-	537,355.59	25.75%	25.75%
EXPENDITURES							
OTHER EQUIPMENT	181,800.00	190,747.15	109,816.00	10,647.15	70,284.00	57.57%	63.15%
TOTAL EXPENDITURES	181,800.00	190,747.15	109,816.00	10,647.15	70,284.00	57.57%	63.15%
NET REVENUE (EXPENDITURE)	541,900.00	532,952.85	76,528.41				

City of West University Place
EMPLOYEE BENEFIT FUND
March 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
REVENUES							
Charges for Services	2,432,800.00	2,432,800.00	418,866.42	-	2,013,933.58	17.22%	17.22%
Miscellaneous	15,100.00	15,100.00	8,178.40	-	6,921.60	54.16%	54.16%
Transfers In	33,700.00	33,700.00	8,424.00	-	25,276.00	25.00%	25.00%
TOTAL REVENUES	2,481,600.00	2,481,600.00	435,468.82	-	2,046,131.18	17.55%	17.55%
EXPENDITURES							
Personnel Services	2,455,400.00	2,455,400.00	696,375.78	-	1,759,024.22	28.36%	28.36%
Services	35,000.00	35,000.00	9,056.25	24,150.00	1,793.75	25.88%	94.88%
Transfers Out	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,490,400.00	2,490,400.00	705,432.03	24,150.00	1,760,817.97	28.33%	29.30%
NET REVENUE	(8,800.00)	(8,800.00)	(269,963.21)				

City of West University Place
DEBT SERVICE FUND
March 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
REVENUES							
CURRENT YEAR PROPERTY TAXES	7,791,641.00	7,791,641.00	5,425,115.17	-	2,366,525.83	69.63%	69.63%
PRIOR YEAR PROPERTY TAXES	19,100.00	19,100.00	12,442.68	-	6,657.32	65.14%	65.14%
PENALTY AND INTEREST	32,500.00	32,500.00	13,986.17	-	18,513.83	43.03%	43.03%
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%
TOTAL REVENUES	9,047,724.00	9,047,724.00	6,578,886.02	-	2,468,837.98	72.71%	72.71%
EXPENDITURES							
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%
TOTAL EXPENDITURES	9,047,783.00	9,047,783.00	8,580,470.53	-	467,312.47	94.84%	94.84%
NET REVENUE (EXPENDITURE)	(59.00)	(59.00)	(2,001,584.51)				

City of West University Place
CAPITAL PROJECTS FUND
 March 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
REVENUES							
EARNINGS ON INVESTMENTS	7,800.00	7,800.00	4,815.40	-	2,984.60	61.74%	61.74%
TOTAL REVENUES	7,800.00	7,800.00	4,815.40	-	2,984.60	61.74%	61.74%
EXPENDITURES							
PROFESSIONAL SERVICES	150,000.00	150,000.00	3,050.40	114,949.60	32,000.00	2.03%	78.67%
CONSTRUCTION COSTS	350,000.00	350,000.00	-	-	350,000.00	0.00%	0.00%
TOTAL EXPENDITURES	500,000.00	500,000.00	3,050.40	114,949.60	382,000.00	0.61%	23.60%
NET REVENUE (EXPENDITURE)	(492,200.00)	(492,200.00)	1,765.00				

City of West University Place
2019 CO's
March 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
REVENUES							
EARNINGS ON INVESTMENTS	37,100.00	37,100.00	24,397.00	-	12,703.00	65.76%	65.76%
TOTAL REVENUES	37,100.00	37,100.00	24,397.00	-	12,703.00	65.76%	65.76%
EXPENDITURES							
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%
OTHER CONSTRUCTION COSTS	-	-	-	16,890.30	(16,890.30)	-	-
TOTAL EXPENDITURES	2,160,000.00	3,563,806.30	262,688.20	1,420,696.60	1,880,421.50	7.37%	47.24%
NET REVENUE (EXPENDITURE)	(2,122,900.00)	(3,526,706.30)	(238,291.20)				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
March 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
REVENUES							
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	8,564.90	-	23,735.10	26.52%	26.52%
TRANSFER FROM METRO GRANT FUND	550,000.00	550,000.00	137,499.00	-	412,501.00	25.00%	25.00%
CERTIFICATES OF OBLIGATION PROCEEDS	25,737,300.00	25,737,300.00	-	-	25,737,300.00	0.00%	0.00%
TOTAL REVENUES	36,142,200.00	36,142,200.00	146,063.90	-	35,996,136.10	0.40%	0.40%
EXPENDITURES							
PROFESSIONAL SERVICES	1,033,438.00	2,580,778.14	75,623.03	1,639,232.88	865,922.23	2.93%	66.45%
CONSTRUCTION COSTS	33,216,562.00	33,216,562.00	-	-	33,216,562.00	0.00%	0.00%
TOTAL EXPENDITURES	34,250,000.00	35,797,340.14	75,623.03	1,639,232.88	34,082,484.23	0.21%	4.79%
NET REVENUE (EXPENDITURE)	1,892,200.00	344,859.86	70,440.87				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 March 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
REVENUES							
EARNINGS ON INVESTMENTS	21,100.00	21,100.00	15,852.24	-	5,247.76	75.13%	75.13%
TRANSFER FROM WATER & SEWER FUND	900,000.00	900,000.00	225,000.00	-	675,000.00	25.00%	25.00%
TOTAL REVENUES	921,100.00	921,100.00	240,852.24	-	680,247.76	26.15%	26.15%
EXPENDITURES							
PROFESSIONAL SERVICES	365,000.00	422,742.68	1,426.56	31,672.60	389,643.52	0.34%	7.83%
OTHER CONSTRUCTION COSTS	975,000.00	2,255,590.37	248,931.76	277,711.14	1,728,947.47	11.04%	23.35%
TOTAL EXPENDITURES	1,340,000.00	2,678,333.05	250,358.32	309,383.74	2,118,590.99	9.35%	20.90%
NET REVENUE (EXPENDITURE)	(418,900.00)	(1,757,233.05)	(9,506.08)				

City of West University Place
SPECIAL REVENUE FUNDS
March 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
PARKS DONATIONS FUND							
TOTAL REVENUES	51,400.00	51,400.00	584.20	-	50,815.80	1.14%	1.14%
TOTAL EXPENDITURES	43,000.00	43,000.00	753.08	-	42,246.92	1.75%	1.75%
NET REVENUE (EXPENDITURE)	8,400.00	8,400.00	(168.88)	-	8,568.88	-2.01%	-2.01%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	478,000.00	478,000.00	-	-	478,000.00	0.00%	0.00%
TOTAL EXPENDITURES	478,000.00	478,000.00	166,310.40	32,241.42	279,448.18	34.79%	41.54%
NET REVENUE (EXPENDITURE)	-	-	(166,310.40)	(32,241.42)	198,551.82	-	-
COURT TECHNOLOGY FUND							
TOTAL REVENUES	8,000.00	8,000.00	2,032.04	-	5,967.96	25.40%	25.40%
TOTAL EXPENDITURES	2,000.00	2,000.00	-	-	2,000.00	0.00%	0.00%
NET REVENUE (EXPENDITURE)	6,000.00	6,000.00	2,032.04	-	3,967.96	33.87%	33.87%
TREE REPLACEMENT FUND							
TOTAL REVENUES	34,600.00	34,600.00	8,823.46	-	25,776.54	25.50%	25.50%
TOTAL EXPENDITURES	50,000.00	50,000.00	-	9,300.00	40,700.00	0.00%	18.60%
NET REVENUE (EXPENDITURE)	(15,400.00)	(15,400.00)	8,823.46	(9,300.00)	(14,923.46)	-57.30%	3.09%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	8,700.00	8,700.00	2,012.02	-	6,687.98	23.13%	23.13%
TOTAL EXPENDITURES	15,000.00	15,000.00	2,250.00	-	12,750.00	15.00%	15.00%
NET REVENUE (EXPENDITURE)	(6,300.00)	(6,300.00)	(237.98)	-	(6,062.02)	3.78%	3.78%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	592,200.00	592,200.00	51,447.27	-	540,752.73	8.69%	8.69%
TOTAL EXPENDITURES	550,000.00	550,000.00	137,499.00	-	412,501.00	25.00%	25.00%
NET REVENUE (EXPENDITURE)	42,200.00	42,200.00	(86,051.73)	-	128,251.73	-203.91%	-203.91%

City of West University Place
SPECIAL REVENUE FUNDS
March 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
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	500.00	500.00	166.82	-	333.18	33.36%	33.36%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	500.00	500.00	166.82	-	333.18	33.36%	33.36%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	500.00	500.00	156.97	-	343.03	31.39%	31.39%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	500.00	500.00	156.97	-	343.03	31.39%	31.39%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	120.03	-	(120.03)	-	-
TOTAL EXPENDITURES	-	-	600.00	-	(600.00)	-	-
NET REVENUE (EXPENDITURE)	-	-	(479.97)	-	479.97	-	-
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	24.68	-	(24.68)	-	-
TOTAL EXPENDITURES	2,500.00	2,500.00	-	-	2,500.00	0.00%	0.00%
NET REVENUE (EXPENDITURE)	(2,500.00)	(2,500.00)	24.68	-	(2,524.68)	-0.99%	-0.99%
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	84,246,122.00	84,246,122.00	19,963,759.82	-	64,282,362.18		
GRAND TOTAL EXPENDITURES	84,992,851.00	89,520,170.28	17,623,960.20	8,598,540.28	63,109,419.81		
GRAND TOTAL NET REVENUE (EXPENDITURE)	(746,729.00)	(5,274,048.28)	2,339,799.62				