

Attached are the revenue and expenditure reports for the period ending **April 30, 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 below budget at this time due to COVID-19. Municipal court fines are slightly below budget as well due to COVID-19. The majority of the Intergovernmental revenue budget is the amount due from Southside Place in accordance with the Master Interlocal Cooperation Contract, which is payable in December.

Most departments are below their pro-rata share of the budget in expenditures. 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, April billing for March 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 for the first two months as well as the fact that there have only been three utility bills expensed to 2020. Transfer to the Debt Service fund is above the 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, a high water vehicle and a new fire engine have been purchased.

## **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 higher than normal interest rates prior to COVID-19, the fund is above budget in the revenues. Expenditures to date have been for the Colonial Park pool resurfacing project as well as a deposit for new pool furniture at Colonial Park pool.

## **EMPLOYEE BENEFIT FUND**

The Employee Benefit Fund facilitates accounting and oversight for the cost of healthcare, worker's compensation, dental plans, and other benefits. May insurance premiums were paid at the end of April. Employer contributions to the HSA accounts are made twice a year, January and July. Miscellaneous revenue exceeds budget due to the increase in interest rates prior to COVID-19.

## **HUMAN RESOURCES SERVICES FUND**

The Human Resources Fund was created in 2020 to break out the non-medical related expenses from the Employee Benefit Fund. The General Fund contributes all funds needed for this fund. Examples of some of the expenses are hiring and recruiting, tuition reimbursement, and incentive/awards. Expenditures patterns in this fund will not follow the pro-rata model.

## **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 associated with water infrastructure projects. 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 caused the expenditures to be 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 4 active capital project funds. They are the Capital Project, 2019 Certificates of Obligation, Transportation Improvement, and Water & Sewer Capital Funds. Again, earnings on investments revenue is above budget due to the increased interest rates prior to COVID-19. Expenses incurred to date in 2020 are for the traffic study, city-wide condition and security assessment, Virtual Gate, Buffalo Speedway Drainage, Buffalo Speedway Roadway, City Wide Drainage Study, WWTP Inflow & Infiltration, Reclamation Feasibility Study, Water System Chlorination upgrades, and the Lift Station Lining.

## **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 project, true bounce basketball system, deposit for new pool furniture, and the annual tree trust planting.

**City of West University Place**  
**GENERAL FUND**  
**April 30, 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	9,060,043.23	-	5,470,404.77	62.35%	62.35%
Licenses & Permits	574,000.00	574,000.00	208,055.83	-	365,944.17	36.25%	36.25%
Fines & Forfeitures	206,400.00	206,400.00	62,947.45	-	143,452.55	30.50%	30.50%
Charges for Services	3,457,000.00	3,457,000.00	764,711.68	-	2,692,288.32	22.12%	22.12%
Miscellaneous	380,700.00	380,700.00	77,097.47	-	303,602.53	20.25%	20.25%
Intergovernmental	284,850.00	284,850.00	26,840.37	-	258,009.63	9.42%	9.42%
Transfers In	1,636,200.00	1,636,200.00	545,400.00	-	1,090,800.00	33.33%	33.33%
<b>TOTAL REVENUES</b>	<b>21,069,598.00</b>	<b>21,069,598.00</b>	<b>10,745,096.03</b>	<b>-</b>	<b>10,324,501.97</b>	<b>51.00%</b>	<b>51.00%</b>
<b>EXPENDITURES</b>							
Administration	1,565,010.00	1,590,923.00	336,989.02	163,063.89	1,090,870.09	21.18%	31.43%
Finance	1,867,675.00	1,868,057.00	465,727.43	334,617.53	1,067,712.04	24.93%	42.84%
Police	5,575,200.00	5,661,485.72	1,365,862.34	91,906.59	4,036,383.47	24.13%	25.75%
Fire	3,870,000.00	3,870,000.00	1,196,862.23	35,746.55	2,637,391.22	30.93%	31.85%
Public Works	3,573,700.00	3,577,700.00	934,307.94	407,551.52	2,235,840.54	26.11%	37.51%
Parks & Recreation	4,154,900.00	4,154,900.00	928,444.27	212,244.51	3,014,211.22	22.35%	27.45%
Transfers Out	283,600.00	283,600.00	94,532.00	-	189,068.00	33.33%	33.33%
<b>TOTAL EXPENDITURES</b>	<b>20,890,085.00</b>	<b>21,006,665.72</b>	<b>5,322,725.23</b>	<b>1,245,130.59</b>	<b>14,271,476.58</b>	<b>25.34%</b>	<b>31.27%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>179,513.00</b>	<b>62,932.28</b>	<b>5,422,370.80</b>				

**City of West University Place**  
**WATER & SEWER FUND**  
 April 30, 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	1,707,421.78	-	6,434,578.22	20.97%	20.97%
Miscellaneous	19,300.00	19,300.00	4,968.53	-	14,331.47	25.74%	25.74%
Other Financing Sources	44,600.00	44,600.00	14,868.00	-	29,732.00	33.34%	33.34%
<b>TOTAL REVENUES</b>	<b>8,205,900.00</b>	<b>8,205,900.00</b>	<b>1,727,258.31</b>	<b>-</b>	<b>6,478,641.69</b>	<b>21.05%</b>	<b>21.05%</b>
<b>EXPENDITURES</b>							
Finance	271,700.00	271,700.00	49,612.47	41,683.78	180,403.75	18.26%	33.60%
Public Works	4,601,400.00	4,639,643.92	1,043,342.60	1,525,478.09	2,070,823.23	22.49%	55.37%
Debt Service	-	-	-	-	-	-	-
Transfer To General Fund	1,250,000.00	1,250,000.00	416,668.00	-	833,332.00	33.33%	33.33%
Transfer to City Hall Expansion Construction Fund	-	-	-	-	-	-	-
Transfer to W&S CIP Fund	900,000.00	900,000.00	300,000.00	-	600,000.00	33.33%	33.33%
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>2,936,965.07</b>	<b>1,567,161.87</b>	<b>3,741,399.98</b>	<b>35.62%</b>	<b>54.63%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(1,383.00)</b>	<b>(39,626.92)</b>	<b>(1,209,706.76)</b>				

**City of West University Place**  
**SOLID WASTE FUND**  
 April 30, 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	454,142.43	-	1,332,057.57	25.43%	25.43%
Sales of Recyclables	-	-	-	-	-	-	-
Miscellaneous	10,800.00	10,800.00	4,289.30	-	6,510.70	39.72%	39.72%
Intergovernmental	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,797,000.00</b>	<b>1,797,000.00</b>	<b>458,431.73</b>	<b>-</b>	<b>1,338,568.27</b>	<b>25.51%</b>	<b>25.51%</b>
<b>EXPENDITURES</b>							
Curbside Solid Waste	1,281,800.00	1,281,800.00	386,606.92	223,319.19	671,873.89	30.16%	47.58%
Curbside Recycling	395,100.00	395,100.00	120,243.28	108,804.54	166,052.18	30.43%	57.97%
Curbside Green Waste Recycling	199,900.00	199,900.00	55,775.25	58,475.99	85,648.76	27.90%	57.15%
<b>TOTAL EXPENDITURES</b>	<b>1,876,800.00</b>	<b>1,876,800.00</b>	<b>562,625.45</b>	<b>390,599.72</b>	<b>923,574.83</b>	<b>29.98%</b>	<b>50.79%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(79,800.00)</b>	<b>(79,800.00)</b>	<b>(104,193.72)</b>				

**City of West University Place**  
**TECHNOLOGY MANAGEMENT FUND**  
 April 30, 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	498,800.00	-	997,600.00	33.33%	33.33%
TRANSFER FROM WATER & SEWER FUND	140,000.00	140,000.00	46,668.00	-	93,332.00	33.33%	33.33%
TRANSFER FROM SOLID WASTE FUND	44,100.00	44,100.00	14,700.00	-	29,400.00	33.33%	33.33%
EARNINGS ON INVESTMENTS	6,700.00	6,700.00	3,160.20	-	3,539.80	47.17%	47.17%
<b>TOTAL REVENUES</b>	<b>1,687,200.00</b>	<b>1,687,200.00</b>	<b>563,328.20</b>	<b>-</b>	<b>1,123,871.80</b>	<b>33.39%</b>	<b>33.39%</b>
<b>EXPENDITURES</b>							
PERSONNEL	535,000.00	535,000.00	145,178.02	-	389,821.98	27.14%	27.14%
OFFICE SUPPLIES	1,000.00	1,000.00	-	-	1,000.00	0.00%	0.00%
OPERATING SUPPLIES	10,000.00	10,000.00	-	-	10,000.00	0.00%	0.00%
EQUIPMENT MAINTENANCE	9,500.00	9,500.00	8,103.23	-	1,396.77	85.30%	85.30%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	630,000.00	630,000.00	310,204.36	92,882.64	226,913.00	49.24%	63.98%
TELE-COMMUNICATIONS & DATA & RADIO	229,000.00	229,000.00	94,960.44	66,984.53	67,055.03	41.47%	70.72%
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	460.21	-	11,339.79	3.90%	3.90%
OTHER CONTRACTED SERVICES	61,000.00	61,000.00	-	35,477.03	25,522.97	0.00%	58.16%
HIGH TECHNOLOGY REPLACEMENTS	90,000.00	90,000.00	32,136.87	6,958.00	50,905.13	35.71%	43.44%
TRANSFER TO ASSET REPLACEMENT FUND	20,000.00	20,000.00	6,668.00	-	13,332.00	33.34%	33.34%
<b>TOTAL EXPENDITURES</b>	<b>1,613,500.00</b>	<b>1,613,500.00</b>	<b>612,136.45</b>	<b>208,156.88</b>	<b>793,206.67</b>	<b>37.94%</b>	<b>50.84%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>73,700.00</b>	<b>73,700.00</b>	<b>(48,808.25)</b>				

**City of West University Place**  
**VEHICLE REPLACEMENT FUND**  
 April 30, 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	113,836.00	-	234,664.00	32.66%	32.66%
TRANSFER FROM WATER & SEWER FUND	92,000.00	92,000.00	30,668.00	-	61,332.00	33.33%	33.33%
TRANSFER FROM SOLID WASTE FUND	215,000.00	215,000.00	71,668.00	-	143,332.00	33.33%	33.33%
SALE OF CITY PROPERTY	-	-	6,803.00	-	(6,803.00)	-	-
EARNINGS ON INVESTMENTS	46,200.00	46,200.00	19,983.04	-	26,216.96	43.25%	43.25%
<b>TOTAL REVENUES</b>	<b>701,700.00</b>	<b>701,700.00</b>	<b>242,958.04</b>	<b>-</b>	<b>458,741.96</b>	<b>34.62%</b>	<b>34.62%</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	755,617.00	-	19,383.00	97.50%	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>755,617.00</b>	<b>192,069.00</b>	<b>85,382.00</b>	<b>73.14%</b>	<b>91.74%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(257,300.00)</b>	<b>(331,368.00)</b>	<b>(512,658.96)</b>				

**City of West University Place**  
**ASSET REPLACEMENT FUND**  
 April 30, 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	192,036.00	-	377,064.00	33.74%	33.74%
TRANSFER FROM WATER & SEWER FUND	86,900.00	86,900.00	28,968.00	-	57,932.00	33.33%	33.33%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,000.00	20,000.00	6,668.00	-	13,332.00	33.34%	33.34%
EARNINGS ON INVESTMENTS	37,700.00	37,700.00	18,249.25	-	19,450.75	48.41%	48.41%
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>245,921.25</b>	<b>-</b>	<b>477,778.75</b>	<b>33.98%</b>	<b>33.98%</b>
<b>EXPENDITURES</b>							
OTHER EQUIPMENT	181,800.00	190,747.15	125,046.36	10,647.15	55,053.64	65.56%	71.14%
<b>TOTAL EXPENDITURES</b>	<b>181,800.00</b>	<b>190,747.15</b>	<b>125,046.36</b>	<b>10,647.15</b>	<b>55,053.64</b>	<b>65.56%</b>	<b>71.14%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>541,900.00</b>	<b>532,952.85</b>	<b>120,874.89</b>				

**City of West University Place**  
**EMPLOYEE BENEFIT FUND**  
 April 30, 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	559,313.85	-	1,873,486.15	22.99%	22.99%
Miscellaneous	15,100.00	15,100.00	9,529.20	-	5,570.80	63.11%	63.11%
Transfers In	33,700.00	33,700.00	11,232.00	-	22,468.00	33.33%	33.33%
<b>TOTAL REVENUES</b>	<b>2,481,600.00</b>	<b>2,481,600.00</b>	<b>580,075.05</b>	<b>-</b>	<b>1,901,524.95</b>	<b>23.38%</b>	<b>23.38%</b>
<b>EXPENDITURES</b>							
Personnel Services	2,455,400.00	2,455,400.00	840,491.18	-	1,614,908.82	34.23%	34.23%
Services	35,000.00	35,000.00	12,075.00	21,131.25	1,793.75	34.50%	94.88%
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,490,400.00</b>	<b>2,490,400.00</b>	<b>852,566.18</b>	<b>21,131.25</b>	<b>1,616,702.57</b>	<b>34.23%</b>	<b>35.08%</b>
<b>NET REVENUE</b>	<b>(8,800.00)</b>	<b>(8,800.00)</b>	<b>(272,491.13)</b>				

City of West University Place  
 HR SERVICES FUND  
 April 30, 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>							
Charges for Services	-	-	-	-	-	-	-
Miscellaneous	5,000.00	5,000.00	111.17	-	4,888.83	2.22%	2.22%
Transfers In	244,600.00	244,600.00	83,300.00	-	161,300.00	34.06%	34.06%
<b>TOTAL REVENUES</b>	<b>249,600.00</b>	<b>249,600.00</b>	<b>83,411.17</b>	<b>-</b>	<b>166,188.83</b>	<b>33.42%</b>	<b>33.42%</b>
<b>EXPENDITURES</b>							
Personnel Services	214,900.00	214,900.00	11,695.61	-	203,204.39	5.44%	5.44%
Services	-	-	-	-	-	-	-
Transfers Out	120,800.00	120,800.00	40,268.00	-	80,532.00	33.33%	33.33%
<b>TOTAL EXPENDITURES</b>	<b>335,700.00</b>	<b>335,700.00</b>	<b>51,963.61</b>	<b>-</b>	<b>283,736.39</b>	<b>15.48%</b>	<b>15.48%</b>
<b>NET REVENUE</b>	<b>(86,100.00)</b>	<b>(86,100.00)</b>	<b>31,447.56</b>				

**City of West University Place**  
**DEBT SERVICE FUND**  
 April 30, 2020

Description	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>							
CURRENT YEAR PROPERTY TAXES	7,791,641.00	7,791,641.00	5,461,405.34	-	2,330,235.66	70.09%	70.09%
PRIOR YEAR PROPERTY TAXES	19,100.00	19,100.00	12,713.55	-	6,386.45	66.56%	66.56%
PENALTY AND INTEREST	32,500.00	32,500.00	16,275.95	-	16,224.05	50.08%	50.08%
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>6,617,736.84</b>	<b>-</b>	<b>2,429,987.16</b>	<b>73.14%</b>	<b>73.14%</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>(1,962,733.69)</b>				

**City of West University Place**  
**CAPITAL PROJECTS FUND**  
 April 30, 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	5,607.97	-	2,192.03	71.90%	71.90%
<b>TOTAL REVENUES</b>	<b>7,800.00</b>	<b>7,800.00</b>	<b>5,607.97</b>	<b>-</b>	<b>2,192.03</b>	<b>71.90%</b>	<b>71.90%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	150,000.00	150,000.00	10,250.40	107,749.60	32,000.00	6.83%	78.67%
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>10,250.40</b>	<b>107,749.60</b>	<b>382,000.00</b>	<b>2.05%</b>	<b>23.60%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(492,200.00)</b>	<b>(492,200.00)</b>	<b>(4,642.43)</b>				

**City of West University Place**  
**2019 CO's**  
**April 30, 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	28,334.40	-	8,765.60	76.37%	76.37%
<b>TOTAL REVENUES</b>	<b>37,100.00</b>	<b>37,100.00</b>	<b>28,334.40</b>	<b>-</b>	<b>8,765.60</b>	<b>76.37%</b>	<b>76.37%</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	457,539.59	1,213,954.91	(267,688.20)	32.59%	119.07%
OTHER CONSTRUCTION COSTS	-	-	-	16,890.30	(16,890.30)	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,160,000.00</b>	<b>3,563,806.30</b>	<b>457,539.59</b>	<b>1,230,845.21</b>	<b>1,875,421.50</b>	<b>12.84%</b>	<b>47.38%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(2,122,900.00)</b>	<b>(3,526,706.30)</b>	<b>(429,205.19)</b>				

**City of West University Place**  
**TRANSPORTATION IMPROVEMENT FUND**  
 April 30, 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	9,878.45	-	22,421.55	30.58%	30.58%
TRANSFER FROM METRO GRANT FUND	550,000.00	550,000.00	183,332.00	-	366,668.00	33.33%	33.33%
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>193,210.45</b>	<b>-</b>	<b>35,948,989.55</b>	<b>0.53%</b>	<b>0.53%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	1,033,438.00	2,580,778.14	480,711.63	1,235,156.78	864,909.73	18.63%	66.49%
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>480,711.63</b>	<b>1,235,156.78</b>	<b>34,081,471.73</b>	<b>1.34%</b>	<b>4.79%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>1,892,200.00</b>	<b>344,859.86</b>	<b>(287,501.18)</b>				

**City of West University Place**  
**WATER & SEWER CAPITAL PROJECTS FUND**  
 April 30, 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	18,378.45	-	2,721.55	87.10%	87.10%
TRANSFER FROM WATER & SEWER FUND	900,000.00	900,000.00	300,000.00	-	600,000.00	33.33%	33.33%
<b>TOTAL REVENUES</b>	<b>921,100.00</b>	<b>921,100.00</b>	<b>318,378.45</b>	<b>-</b>	<b>602,721.55</b>	<b>34.57%</b>	<b>34.57%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	365,000.00	422,742.68	18,506.56	57,292.60	346,943.52	4.38%	17.93%
OTHER CONSTRUCTION COSTS	975,000.00	2,255,590.37	314,259.21	250,876.69	1,690,454.47	13.93%	25.05%
<b>TOTAL EXPENDITURES</b>	<b>1,340,000.00</b>	<b>2,678,333.05</b>	<b>332,765.77</b>	<b>308,169.29</b>	<b>2,037,397.99</b>	<b>12.42%</b>	<b>23.93%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(418,900.00)</b>	<b>(1,757,233.05)</b>	<b>(14,387.32)</b>				

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
 April 30, 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	677.45	-	50,722.55	1.32%	1.32%
TOTAL EXPENDITURES	43,000.00	43,000.00	9,718.34	-	33,281.66	22.60%	22.60%
<b>NET REVENUE (EXPENDITURE)</b>	<b>8,400.00</b>	<b>8,400.00</b>	<b>(9,040.89)</b>	<b>-</b>	<b>17,440.89</b>	<b>-107.63%</b>	<b>-107.63%</b>
<b>FRIENDS OF WEST U PARKS FUND</b>							
TOTAL REVENUES	478,000.00	478,000.00	-	-	478,000.00	0.00%	0.00%
TOTAL EXPENDITURES	478,000.00	478,000.00	179,660.40	18,891.42	279,448.18	37.59%	41.54%
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>(179,660.40)</b>	<b>(18,891.42)</b>	<b>198,551.82</b>	<b>-</b>	<b>-</b>
<b>COURT TECHNOLOGY FUND</b>							
TOTAL REVENUES	8,000.00	8,000.00	2,204.46	-	5,795.54	27.56%	27.56%
TOTAL EXPENDITURES	2,000.00	2,000.00	-	-	2,000.00	0.00%	0.00%
<b>NET REVENUE (EXPENDITURE)</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>2,204.46</b>	<b>-</b>	<b>3,795.54</b>	<b>36.74%</b>	<b>36.74%</b>
<b>TREE REPLACEMENT FUND</b>							
TOTAL REVENUES	34,600.00	34,600.00	17,596.81	-	17,003.19	50.86%	50.86%
TOTAL EXPENDITURES	50,000.00	50,000.00	7,829.76	1,470.24	40,700.00	15.66%	18.60%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(15,400.00)</b>	<b>(15,400.00)</b>	<b>9,767.05</b>	<b>(1,470.24)</b>	<b>(23,696.81)</b>	<b>-63.42%</b>	<b>-53.88%</b>
<b>COURT BUILDING SECURITY FUND</b>							
TOTAL REVENUES	8,700.00	8,700.00	2,208.56	-	6,491.44	25.39%	25.39%
TOTAL EXPENDITURES	15,000.00	15,000.00	2,250.00	-	12,750.00	15.00%	15.00%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(6,300.00)</b>	<b>(6,300.00)</b>	<b>(41.44)</b>	<b>-</b>	<b>(6,258.56)</b>	<b>0.66%</b>	<b>0.66%</b>
<b>METRO GENERAL MOBILITY FUND</b>							
TOTAL REVENUES	592,200.00	592,200.00	99,480.85	-	492,719.15	16.80%	16.80%
TOTAL EXPENDITURES	550,000.00	550,000.00	183,332.00	-	366,668.00	33.33%	33.33%
<b>NET REVENUE (EXPENDITURE)</b>	<b>42,200.00</b>	<b>42,200.00</b>	<b>(83,851.15)</b>	<b>-</b>	<b>126,051.15</b>	<b>-198.70%</b>	<b>-198.70%</b>

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
 April 30, 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>POLICE FORFEITED PROPERTY FUND</b>							
TOTAL REVENUES	500.00	500.00	194.63	-	305.37	38.93%	38.93%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>500.00</b>	<b>500.00</b>	<b>194.63</b>	<b>-</b>	<b>305.37</b>	<b>38.93%</b>	<b>38.93%</b>
<b>PUBLIC SAFETY TRAINING FUND</b>							
TOTAL REVENUES	500.00	500.00	183.14	-	316.86	36.63%	36.63%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>500.00</b>	<b>500.00</b>	<b>183.14</b>	<b>-</b>	<b>316.86</b>	<b>36.63%</b>	<b>36.63%</b>
<b>FIRE SPECIAL REVENUE FUND</b>							
TOTAL REVENUES	-	-	137.30	-	(137.30)	-	-
TOTAL EXPENDITURES	-	-	950.00	-	(950.00)	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>(812.70)</b>	<b>-</b>	<b>812.70</b>	<b>-</b>	<b>-</b>
<b>GOOD NEIGHBOR FUND</b>							
TOTAL REVENUES	-	-	28.79	-	(28.79)	-	-
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>28.79</b>	<b>-</b>	<b>(2,528.79)</b>	<b>-1.15%</b>	<b>-1.15%</b>
<b>TOTAL ALL FUNDS</b>							
<b>GRAND TOTAL REVENUES</b>	<b>84,246,122.00</b>	<b>84,246,122.00</b>	<b>21,933,439.88</b>	<b>-</b>	<b>62,312,682.12</b>		
<b>GRAND TOTAL EXPENDITURES</b>	<b>84,992,851.00</b>	<b>89,520,170.28</b>	<b>21,465,123.77</b>	<b>6,537,179.00</b>	<b>61,350,534.19</b>		
<b>GRAND TOTAL NET REVENUE (EXPENDITURE)</b>	<b>(746,729.00)</b>	<b>(5,274,048.28)</b>	<b>468,316.11</b>				