

Attached are the revenue and expenditure reports for the period ending **May 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 slightly above their pro-rata amount for the year. Parks fees are below budget at this time due to COVID-19. Municipal court fines are 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 Administration, Finance, Police and Public Works departments.

## **WATER & SEWER UTILITY FUND**

With a one month lag due to billing in arrears, May billing for April 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 vacancies in Public Works and the Finance department. There have only been four 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, May solid waste collection revenues are right on target for this point in the fiscal year. Miscellaneous revenue exceeds budget due to interest income exceeding the projected amount. 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 interest income exceeding the projected amount, 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 interest income exceeding the projected amount.

## **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. Earnings on investments are currently exceeding the budgeted amount for all capital project funds. 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, WWTP Floodwater Protection Study, Water System Chlorination upgrades, WWTP Grit Removal Project, 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**  
**May 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	\$ 14,530,448	\$ 12,737,601	\$ -	\$ 1,792,847	88%	88%
Licenses & Permits	574,000	574,000	248,355	-	325,645	43%	43%
Fines & Forfeitures	206,400	206,400	66,894	-	139,506	32%	32%
Charges for Services	3,457,000	3,457,000	857,361	-	2,599,639	25%	25%
Miscellaneous	380,700	380,700	88,497	-	292,203	23%	23%
Intergovernmental	284,850	284,850	27,559	-	257,291	10%	10%
Transfers In	1,636,200	1,636,200	681,750	-	954,450	42%	42%
<b>TOTAL REVENUES</b>	<b>\$ 21,069,598</b>	<b>\$ 21,069,598</b>	<b>\$ 14,708,016</b>	<b>\$ -</b>	<b>\$ 6,361,582</b>	<b>70%</b>	<b>70%</b>
<b>EXPENDITURES</b>							
Administration	\$ 1,565,010	\$ 1,590,923	\$ 406,360	\$ 177,710	\$ 1,006,852	26%	37%
Finance	1,867,675	1,868,057	641,535	263,176	963,346	34%	48%
Police	5,575,200	5,661,486	1,693,580	91,222	3,730,266	30%	32%
Fire	3,870,000	3,870,000	1,431,440	35,747	2,402,813	37%	38%
Public Works	3,573,700	3,577,700	1,157,485	376,427	2,043,788	32%	43%
Parks & Recreation	4,154,900	4,154,900	1,101,740	256,888	2,796,273	27%	33%
Transfers Out	283,600	283,600	118,165	-	165,435	42%	42%
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,890,085</b>	<b>\$ 21,006,666</b>	<b>\$ 6,550,306</b>	<b>\$ 1,201,170</b>	<b>\$ 13,108,773</b>	<b>31%</b>	<b>37%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 179,513</b>	<b>\$ 62,932</b>	<b>\$ 8,157,711</b>				

**City of West University Place**  
**WATER & SEWER FUND**  
**May 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	\$ 8,142,000	\$ 2,389,720	\$ -	\$ 5,752,280	29%	29%
Miscellaneous	19,300	19,300	5,209	-	14,091	27%	27%
Other Financing Sources	44,600	44,600	18,585	-	26,015	42%	42%
<b>TOTAL REVENUES</b>	<b>\$ 8,205,900</b>	<b>\$ 8,205,900</b>	<b>\$ 2,413,514</b>	<b>\$ -</b>	<b>\$ 5,792,386</b>	<b>29%</b>	<b>29%</b>
<b>EXPENDITURES</b>							
Finance	\$ 271,700	\$ 271,700	\$ 63,119	\$ 34,748	\$ 173,833	23%	36%
Public Works	4,601,400	4,639,644	1,346,008	1,211,011	2,082,625	29%	55%
Transfer To General Func	1,250,000	1,250,000	520,835	-	729,165	42%	42%
Transfer to W&S CIP Fund	900,000	900,000	375,000	-	525,000	42%	42%
Transfer to Debt Service Func	1,184,183	1,184,183	1,127,342	-	56,841	95%	95%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,207,283</b>	<b>\$ 8,245,527</b>	<b>\$ 3,432,304</b>	<b>\$ 1,245,759</b>	<b>\$ 3,567,464</b>	<b>42%</b>	<b>57%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (1,383)</b>	<b>\$ (39,627)</b>	<b>\$ (1,018,790)</b>				

**City of West University Place**  
**SOLID WASTE FUND**  
**May 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	\$ 1,786,200	\$ 605,416	\$ -	\$ 1,180,784	34%	34%
Miscellaneous	10,800	10,800	4,821	-	5,979	45%	45%
<b>TOTAL REVENUES</b>	<b>\$ 1,797,000</b>	<b>\$ 1,797,000</b>	<b>\$ 610,236</b>	<b>\$ -</b>	<b>\$ 1,186,764</b>	<b>34%</b>	<b>34%</b>
<b>EXPENDITURES</b>							
Curbside Solid Waste	\$ 1,281,800	\$ 1,281,800	\$ 483,207	\$ 199,482	\$ 599,111	38%	53%
Curbside Recycling	395,100	395,100	150,567	91,337	153,197	38%	61%
Curbside Green Waste Recycling	199,900	199,900	68,008	54,152	77,741	34%	61%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,876,800</b>	<b>\$ 1,876,800</b>	<b>\$ 701,781</b>	<b>\$ 344,970</b>	<b>\$ 830,048</b>	<b>37%</b>	<b>56%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (79,800)</b>	<b>\$ (79,800)</b>	<b>\$ (91,545)</b>				

**City of West University Place**  
**TECHNOLOGY MANAGEMENT FUND**  
**May 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	1,496,400	623,500	-	872,900	42%	42%
TRANSFER FROM WATER & SEWER FUND	140,000	140,000	58,335	-	81,665	42%	42%
TRANSFER FROM SOLID WASTE FUND	44,100	44,100	18,375	-	25,725	42%	42%
EARNINGS ON INVESTMENTS	6,700	6,700	3,596	-	3,104	54%	54%
<b>TOTAL REVENUES</b>	<b>1,687,200</b>	<b>1,687,200</b>	<b>703,806</b>	<b>-</b>	<b>983,394</b>	<b>42%</b>	<b>42%</b>
<b>EXPENDITURES</b>							
PERSONNEL	535,000	535,000	184,341	-	350,659	34%	34%
OFFICE SUPPLIES	1,000	1,000	-	-	1,000	0%	0%
OPERATING SUPPLIES	10,000	10,000	-	-	10,000	0%	0%
EQUIPMENT MAINTENANCE	9,500	9,500	11,035	-	(1,535)	116%	116%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	630,000	630,000	385,869	87,602	156,529	61%	75%
TELE-COMMUNICATIONS & DATA & RADIO	229,000	229,000	108,349	58,096	62,555	47%	73%
CONSULTANTS	15,000	15,000	14,425	5,855	(5,280)	96%	135%
PROFESSIONAL DUES	1,200	1,200	-	-	1,200	0%	0%
TRAVEL & TRAINING	11,800	11,800	460	-	11,340	4%	4%
OTHER CONTRACTED SERVICES	61,000	61,000	35,477	-	25,523	58%	58%
HIGH TECHNOLOGY REPLACEMENTS	90,000	90,000	49,630	6,958	33,412	55%	63%
TRANSFER TO ASSET REPLACEMENT FUND	20,000	20,000	8,335	-	11,665	42%	42%
<b>TOTAL EXPENDITURES</b>	<b>1,613,500</b>	<b>1,613,500</b>	<b>797,923</b>	<b>158,511</b>	<b>657,066</b>	<b>49%</b>	<b>59%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>73,700</b>	<b>73,700</b>	<b>(94,117)</b>				

**City of West University Place**  
**VEHICLE REPLACEMENT FUND**  
**May 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	\$ 348,500	\$ 142,295	\$ -	\$ 206,205	41%	41%
TRANSFER FROM WATER & SEWER FUND	92,000	92,000	38,335	-	53,665	42%	42%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	89,585	-	125,415	42%	42%
SALE OF CITY PROPERTY	-	-	6,803	-	(6,803)	-	-
EARNINGS ON INVESTMENTS	46,200	46,200	21,982	-	24,218	48%	48%
<b>TOTAL REVENUES</b>	<b>\$ 701,700</b>	<b>\$ 701,700</b>	<b>\$ 299,000</b>	<b>\$ -</b>	<b>\$ 402,700</b>	<b>43%</b>	<b>43%</b>
<b>EXPENDITURES</b>							
AUTOMOBILES	\$ 115,000	\$ 189,068	\$ -	\$ 147,355	\$ 41,713	0%	78%
LIGHT TRUCKS	60,000	60,000	-	44,714	15,286	0%	75%
TRUCKS	775,000	775,000	755,617	-	19,383	97%	97%
OTHER EQUIPMENT	9,000	9,000	-	-	9,000	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 959,000</b>	<b>\$ 1,033,068</b>	<b>\$ 755,617</b>	<b>\$ 192,069</b>	<b>\$ 85,382</b>	<b>73%</b>	<b>92%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (257,300)</b>	<b>\$ (331,368)</b>	<b>\$ (456,617)</b>				

**City of West University Place**  
**ASSET REPLACEMENT FUND**  
**May 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	\$ 569,100	\$ 240,045	\$ -	\$ 329,055	42%	42%
TRANSFER FROM WATER & SEWER FUND	86,900	86,900	36,210	-	50,690	42%	42%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,000	20,000	8,335	-	11,665	42%	42%
EARNINGS ON INVESTMENTS	37,700	37,700	20,515	-	17,185	54%	54%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
<b>TOTAL REVENUES</b>	<b>\$ 723,700</b>	<b>\$ 723,700</b>	<b>\$ 305,105</b>	<b>\$ -</b>	<b>\$ 418,595</b>	<b>42%</b>	<b>42%</b>
<b>EXPENDITURES</b>							
OTHER EQUIPMENT	\$ 181,800	\$ 190,747	\$ 125,046	\$ 10,647	\$ 55,054	66%	71%
<b>TOTAL EXPENDITURES</b>	<b>\$ 181,800</b>	<b>\$ 190,747</b>	<b>\$ 125,046</b>	<b>\$ 10,647</b>	<b>\$ 55,054</b>	<b>66%</b>	<b>71%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 541,900</b>	<b>\$ 532,953</b>	<b>\$ 180,058</b>				

**City of West University Place**  
**EMPLOYEE BENEFIT FUND**  
**May 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	\$ 2,432,800	\$ 741,178	\$ -	\$ 1,691,622	30%	30%
Miscellaneous	15,100	15,100	10,657	-	4,443	71%	71%
Transfers In	33,700	33,700	14,040	-	19,660	42%	42%
<b>TOTAL REVENUES</b>	<b>\$ 2,481,600</b>	<b>\$ 2,481,600</b>	<b>\$ 765,875</b>	<b>\$ -</b>	<b>\$ 1,715,725</b>	<b>31%</b>	<b>31%</b>
<b>EXPENDITURES</b>							
Personnel Services	\$ 2,455,400	\$ 2,455,400	\$ 990,008	\$ -	\$ 1,465,392	40%	40%
Services	35,000	35,000	12,075	21,131	1,794	35%	95%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,490,400</b>	<b>\$ 2,490,400</b>	<b>\$ 1,002,083</b>	<b>\$ 21,131</b>	<b>\$ 1,467,186</b>	<b>40%</b>	<b>41%</b>
<b>NET REVENUE</b>	<b>\$ (8,800)</b>	<b>\$ (8,800)</b>	<b>\$ (236,208)</b>				

**City of West University Place**  
**HR SERVICES FUND**  
**May 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>							
Miscellaneous	\$ 5,000	\$ 5,000	\$ 145	\$ -	\$ 4,855	3%	3%
Transfers In	244,600	244,600	104,125	-	140,475	43%	43%
<b>TOTAL REVENUES</b>	<b>\$ 249,600</b>	<b>\$ 249,600</b>	<b>\$ 104,270</b>	<b>\$ -</b>	<b>\$ 145,330</b>	<b>42%</b>	<b>42%</b>
<b>EXPENDITURES</b>							
Personnel Services	\$ 214,900	\$ 214,900	\$ 12,867	\$ -	\$ 202,033	6%	6%
Transfers Out	120,800	120,800	50,335	-	70,465	42%	42%
<b>TOTAL EXPENDITURES</b>	<b>\$ 335,700</b>	<b>\$ 335,700</b>	<b>\$ 63,202</b>	<b>\$ -</b>	<b>\$ 272,498</b>	<b>19%</b>	<b>19%</b>
<b>NET REVENUE</b>	<b>\$ (86,100)</b>	<b>\$ (86,100)</b>	<b>\$ 41,069</b>				

**City of West University Place**  
**DEBT SERVICE FUND**  
**May 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 Purchases Orders as a % of Budget</b>
<b>REVENUES</b>							
CURRENT YEAR PROPERTY TAXES	\$ 7,791,641	\$ 7,791,641	\$ 7,610,665	\$ -	\$ 180,976	98%	98%
PRIOR YEAR PROPERTY TAXES	19,100	19,100	13,442	-	5,658	70%	70%
PENALTY AND INTEREST	32,500	32,500	18,762	-	13,738	58%	58%
EARNINGS ON INVESTMENTS	20,300	20,300	-	-	20,300	0%	0%
TRANSFER FROM WATER & SEWER FUND	1,184,183	1,184,183	1,127,342	-	56,841	95%	95%
GENERAL OBLIGATION BOND PROCEEDS	-	-	11,376,128	-	(11,376,128)	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,047,724</b>	<b>\$ 9,047,724</b>	<b>\$ 20,146,340</b>	<b>\$ -</b>	<b>\$ (11,098,616)</b>	<b>223%</b>	<b>223%</b>
<b>EXPENDITURES</b>							
BOND PRINCIPAL	\$ 8,060,000	\$ 8,060,000	\$ 8,060,000	\$ -	\$ -	100%	100%
INTEREST ON BONDS	930,783	930,783	520,471	-	410,312	56%	56%
FISCAL AGENT FEES	7,000	7,000	-	-	7,000	0%	0%
ISSUANCE COSTS	50,000	50,000	101,426	-	(51,426)	203%	203%
PAYMENT TO REFUNDED BOND ESCROW	-	-	11,264,456	-	(11,264,456)	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,047,783</b>	<b>\$ 9,047,783</b>	<b>\$ 19,946,353</b>	<b>\$ -</b>	<b>\$ (10,898,570)</b>	<b>220%</b>	<b>220%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (59)</b>	<b>\$ (59)</b>	<b>\$ 199,987</b>				

**City of West University Place**  
**CAPITAL PROJECTS FUND**  
 May 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</b>
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	\$ 7,800	\$ 7,800	\$ 6,273	\$ -	\$ 1,527	80%	80%
<b>TOTAL REVENUES</b>	<b>\$ 7,800</b>	<b>\$ 7,800</b>	<b>\$ 6,273</b>	<b>\$ -</b>	<b>\$ 1,527</b>	<b>80%</b>	<b>80%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	\$ 150,000	\$ 150,000	\$ 10,250	\$ 107,750	\$ 32,000	7%	79%
CONSTRUCTION COSTS	350,000	350,000	-	-	350,000	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 10,250</b>	<b>\$ 107,750</b>	<b>\$ 382,000</b>	<b>2%</b>	<b>24%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (492,200)</b>	<b>\$ (492,200)</b>	<b>\$ (3,977)</b>				

**City of West University Place**  
**2019 CO's**  
**May 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	\$ 37,100	\$ 31,468	\$ -	\$ 5,632	85%	85%
<b>TOTAL REVENUES</b>	<b>\$ 37,100</b>	<b>\$ 37,100</b>	<b>\$ 31,468</b>	<b>\$ -</b>	<b>\$ 5,632</b>	<b>85%</b>	<b>85%</b>
<b>EXPENDITURES</b>							
TECHNOLOGY PROJECTS	\$ 2,160,000	\$ 2,160,000	\$ -	\$ -	\$ 2,160,000	0%	0%
CONSTRUCTION COSTS	-	1,403,806	553,016	1,351,801	(501,011)	39%	136%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,160,000</b>	<b>\$ 3,563,806</b>	<b>\$ 553,016</b>	<b>\$ 1,351,801</b>	<b>\$ 1,658,989</b>	<b>16%</b>	<b>53%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (2,122,900)</b>	<b>\$ (3,526,706)</b>	<b>\$ (521,548)</b>				

**City of West University Place**  
**TRANSPORTATION IMPROVEMENT FUND**  
**May 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	\$ 8,222,600	\$ -	\$ -	\$ 8,222,600	0%	0%
FEMA REIMBURSEMENT	1,600,000	1,600,000	-	-	1,600,000	0%	0%
EARNINGS ON INVESTMENTS	32,300	32,300	10,752	-	21,548	33%	33%
TRANSFER FROM METRO GRANT FUND	550,000	550,000	229,165	-	320,835	42%	42%
CERTIFICATES OF OBLIGATION PROCEEDS	25,737,300	25,737,300	-	-	25,737,300	0%	0%
<b>TOTAL REVENUES</b>	<b>\$ 36,142,200</b>	<b>\$ 36,142,200</b>	<b>\$ 239,917</b>	<b>\$ -</b>	<b>\$ 35,902,283</b>	<b>1%</b>	<b>1%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	\$ 1,033,438	\$ 2,580,778	\$ 541,929	\$ 1,180,439	\$ 858,410	21%	67%
CONSTRUCTION COSTS	33,216,562	33,216,562	-	-	33,216,562	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,250,000</b>	<b>\$ 35,797,340</b>	<b>\$ 541,929</b>	<b>\$ 1,180,439</b>	<b>\$ 34,074,972</b>	<b>2%</b>	<b>5%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 1,892,200</b>	<b>\$ 344,860</b>	<b>\$ (302,012)</b>				

**City of West University Place**  
**WATER & SEWER CAPITAL PROJECTS FUND**  
 May 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	\$ 21,100	\$ 20,487	\$ -	\$ 613	97%	97%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	375,000	-	525,000	42%	42%
<b>TOTAL REVENUES</b>	<b>\$ 921,100</b>	<b>\$ 921,100</b>	<b>\$ 395,487</b>	<b>\$ -</b>	<b>\$ 525,613</b>	<b>43%</b>	<b>43%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	\$ 365,000	\$ 422,743	\$ 32,948	\$ 53,041	\$ 336,754	8%	20%
OTHER CONSTRUCTION COSTS	975,000	2,255,590	387,321	200,401	1,667,868	17%	26%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,340,000</b>	<b>\$ 2,678,333</b>	<b>\$ 420,269</b>	<b>\$ 253,442</b>	<b>\$ 2,004,622</b>	<b>16%</b>	<b>25%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (418,900)</b>	<b>\$ (1,757,233)</b>	<b>\$ (24,782)</b>				

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
**May 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	\$ 51,400	\$ 737	\$ -	\$ 50,663	1%	1%
TOTAL EXPENDITURES	43,000	43,000	27,527	-	15,473	64%	64%
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 8,400</b>	<b>\$ 8,400</b>	<b>\$ (26,790)</b>	<b>\$ -</b>	<b>\$ 35,190</b>	<b>-319%</b>	<b>-319%</b>
<b>FRIENDS OF WEST U PARKS FUND</b>							
TOTAL REVENUES	\$ 478,000	\$ 478,000	\$ -	\$ -	\$ 478,000	0%	0%
TOTAL EXPENDITURES	478,000	478,000	179,660	18,891	279,448	38%	42%
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (179,660)</b>	<b>\$ (18,891)</b>	<b>\$ 198,552</b>	<b>-</b>	<b>-</b>
<b>COURT TECHNOLOGY FUND</b>							
TOTAL REVENUES	\$ 8,000	\$ 8,000	\$ 2,273	\$ -	\$ 5,727	28%	28%
TOTAL EXPENDITURES	2,000	2,000	-	-	2,000	0%	0%
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 2,273</b>	<b>\$ -</b>	<b>\$ 3,727</b>	<b>38%</b>	<b>38%</b>
<b>TREE REPLACEMENT FUND</b>							
TOTAL REVENUES	\$ 34,600	\$ 34,600	\$ 17,820	\$ -	\$ 16,780	52%	52%
TOTAL EXPENDITURES	50,000	50,000	7,830	1,470	40,700	16%	19%
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (15,400)</b>	<b>\$ (15,400)</b>	<b>\$ 9,990</b>	<b>\$ (1,470)</b>	<b>\$ (23,920)</b>	<b>-65%</b>	<b>-55%</b>
<b>COURT BUILDING SECURITY FUND</b>							
TOTAL REVENUES	\$ 8,700	\$ 8,700	\$ 2,301	\$ -	\$ 6,399	26%	26%
TOTAL EXPENDITURES	15,000	15,000	2,250	-	12,750	15%	15%
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (6,300)</b>	<b>\$ (6,300)</b>	<b>\$ 51</b>	<b>\$ -</b>	<b>\$ (6,351)</b>	<b>-1%</b>	<b>-1%</b>

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
 May 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>METRO GENERAL MOBILITY FUND</b>							
TOTAL REVENUES	\$ 592,200	\$ 592,200	\$ 155,423	\$ -	\$ 436,777	26%	26%
TOTAL EXPENDITURES	550,000	550,000	229,165	-	320,835	42%	42%
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 42,200</b>	<b>\$ 42,200</b>	<b>\$ (73,742)</b>	<b>\$ -</b>	<b>\$ 115,942</b>	<b>-175%</b>	<b>-175%</b>
<b>POLICE FORFEITED PROPERTY FUND</b>							
TOTAL REVENUES	\$ 500	\$ 500	\$ 218	\$ -	\$ 282	44%	44%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 218</b>	<b>\$ -</b>	<b>\$ 282</b>	<b>44%</b>	<b>44%</b>
<b>PUBLIC SAFETY TRAINING FUND</b>							
TOTAL REVENUES	\$ 500	\$ 500	\$ 205	\$ -	\$ 295	41%	41%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 205</b>	<b>\$ -</b>	<b>\$ 295</b>	<b>41%</b>	<b>41%</b>
<b>FIRE SPECIAL REVENUE FUND</b>							
TOTAL REVENUES	\$ -	\$ -	\$ 152	\$ -	\$ (152)	-	-
TOTAL EXPENDITURES	-	-	950	-	(950)	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (798)</b>	<b>\$ -</b>	<b>\$ 798</b>	<b>-</b>	<b>-</b>
<b>GOOD NEIGHBOR FUND</b>							
TOTAL REVENUES	\$ -	\$ -	\$ 32	\$ -	\$ (32)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (2,500)</b>	<b>\$ (2,500)</b>	<b>\$ 32</b>	<b>\$ -</b>	<b>\$ (2,532)</b>	<b>-1%</b>	<b>-1%</b>
<b>TOTAL ALL FUNDS</b>							
<b>GRAND TOTAL REVENUES</b>	<b>\$ 84,246,122</b>	<b>\$ 84,246,122</b>	<b>\$ 40,909,484</b>	<b>\$ -</b>	<b>\$ 43,336,638</b>		
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 84,992,851</b>	<b>\$ 89,520,170</b>	<b>\$ 35,347,462</b>	<b>\$ 6,088,052</b>	<b>\$ 47,938,240</b>		
<b>GRAND TOTAL NET REVENUE (EXPENDITURE)</b>	<b>\$ (746,729)</b>	<b>\$ (5,274,048)</b>	<b>\$ 5,562,022</b>				