

Financial Activity | July 2020

Attached are the revenue and expenditure reports for the period ending **July 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, Police and Public Works departments. Due to COVID-19, part time salary expense for the Parks & Recreation department is below budget.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, July billing for June is just slightly below pro-rata for the year. This is typical for this time of year as we have had more than normal rain, reducing the need to irrigate 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 six 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, July solid waste collection revenues are right on target for this point in the fiscal year. 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 slightly above the norm for the period due to many annual maintenance contract payments that were expensed earlier in the year 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, three F-150 trucks, a high water vehicle, two patrol vehicles, a van for Animal Control, 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. The fund revenues are on target with the budgeted amounts. Expenditures to date have been for the Colonial Park pool resurfacing project as well as 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. August insurance premiums were paid at the end of July. Employer contributions to the HSA accounts are made twice a year, January and July.

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 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 four active capital project funds. They are the Capital Project, 2019 Certificates of Obligation, Transportation Improvement, and Water & Sewer Capital Funds. Expenses incurred to date are for the City-wide Facilities Condition and Security Assessment, Virtual Gate, Buffalo Speedway Drainage and Roadway, City-wide Drainage Study, WWTP Inflow & Infiltration, Reclamation Feasibility Study, WWTP Floodwater Protection Study, Water System Chlorination Upgrades, WWTP Grit Removal Project, Water Pumping and Storage Study, 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 ten active Special Revenue Funds. Not all expenditures can be anticipated enough to include in the original budgeting process. Budget amendments, 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, new pool furniture, annual tree trust planting, and two ticket writers.

City of West University Place
GENERAL FUND
July 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	14,530,448	13,201,935	-	1,328,513	91%	91%
Licenses & Permits	574,000	574,000	369,860	-	204,140	64%	64%
Fines & Forfeitures	206,400	206,400	77,509	-	128,891	38%	38%
Charges for Services	3,457,000	3,457,000	1,118,738	-	2,338,262	32%	32%
Miscellaneous	380,700	380,700	180,181	-	200,519	47%	47%
Intergovernmental	284,850	284,850	32,811	-	252,039	12%	12%
Transfers In	1,636,200	1,636,200	954,450	-	681,750	58%	58%
TOTAL REVENUES	21,069,598	21,069,598	15,935,483	-	5,134,115	76%	76%
EXPENDITURES							
Administration	1,565,010	1,590,923	626,893	168,057	795,973	39%	50%
Finance	1,867,675	1,868,057	871,491	219,606	776,961	47%	58%
Police	5,575,200	5,661,486	2,603,841	93,949	2,859,113	46%	48%
Fire	3,870,000	3,870,000	2,086,274	34,673	1,749,054	54%	55%
Public Works	3,573,700	3,577,700	1,731,283	322,944	1,523,473	48%	57%
Parks & Recreation	4,154,900	4,154,900	1,701,265	193,382	2,260,253	41%	46%
Transfers Out	283,600	283,600	165,431	-	118,169	58%	58%
TOTAL EXPENDITURES	20,890,085	21,006,666	9,786,477	1,032,610	10,082,995	47%	52%
NET REVENUE (EXPENDITURE)	179,513	62,932	6,149,006				

City of West University Place
WATER & SEWER FUND
July 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	8,142,000	3,983,357	-	4,158,643	49%	49%
Miscellaneous	19,300	19,300	5,926	-	13,374	31%	31%
Other Financing Sources	44,600	44,600	26,019	-	18,581	58%	58%
TOTAL REVENUES	8,205,900	8,205,900	4,015,302	-	4,190,598	49%	49%
EXPENDITURES							
Finance	271,700	271,700	124,634	27,865	119,201	46%	56%
Public Works	4,601,400	4,639,644	2,142,611	962,162	1,534,871	46%	67%
Transfer To General Fund	1,250,000	1,250,000	729,169	-	520,831	58%	58%
Transfer to W&S CIP Fund	900,000	900,000	525,000	-	375,000	58%	58%
Transfer to Debt Service Fund	1,184,183	1,184,183	1,127,342	-	56,841	95%	95%
TOTAL EXPENDITURES	8,207,283	8,245,527	4,648,756	990,026	2,606,744	56%	68%
NET REVENUE (EXPENDITURE)	(1,383)	(39,627)	(633,455)				

City of West University Place
SOLID WASTE FUND
 July 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	1,786,200	907,037	-	879,163	51%	51%
Miscellaneous	10,800	10,800	5,297	-	5,503	49%	49%
TOTAL REVENUES	1,797,000	1,797,000	912,334	-	884,666	51%	51%
EXPENDITURES							
Curbside Solid Waste	1,281,800	1,281,800	686,349	155,038	440,413	54%	66%
Curbside Recycling	395,100	395,100	214,772	59,381	120,947	54%	69%
Curbside Green Waste Recycling	199,900	199,900	97,089	43,767	59,044	49%	70%
TOTAL EXPENDITURES	1,876,800	1,876,800	998,211	258,186	620,403	53%	67%
NET REVENUE (EXPENDITURE)	(79,800)	(79,800)	(85,877)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
July 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	1,496,400	872,900	-	623,500	58%	58%
TRANSFER FROM WATER & SEWER FUND	140,000	140,000	81,669	-	58,331	58%	58%
TRANSFER FROM SOLID WASTE FUND	44,100	44,100	25,725	-	18,375	58%	58%
EARNINGS ON INVESTMENTS	6,700	6,700	3,436	-	3,264	51%	51%
TOTAL REVENUES	1,687,200	1,687,200	983,730	-	703,470	58%	58%
EXPENDITURES							
PERSONNEL	535,000	535,000	271,951	-	263,049	51%	51%
OFFICE SUPPLIES	1,000	1,000	-	-	1,000	0%	0%
OPERATING SUPPLIES	10,000	10,000	5,598	-	4,402	56%	56%
EQUIPMENT MAINTENANCE	9,500	9,500	14,461	-	(4,961)	152%	152%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	630,000	630,000	438,754	41,701	149,546	70%	76%
TELE-COMMUNICATIONS & DATA & RADIO	229,000	229,000	137,056	40,856	51,089	60%	78%
CONSULTANTS	15,000	15,000	16,012	5,855	(6,867)	107%	146%
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	50,130	6,958	32,912	56%	63%
TRANSFER TO ASSET REPLACEMENT FUND	20,000	20,000	11,669	-	8,331	58%	58%
TOTAL EXPENDITURES	1,613,500	1,613,500	981,567	95,369	536,564	61%	67%
NET REVENUE (EXPENDITURE)	73,700	73,700	2,162				

City of West University Place
VEHICLE REPLACEMENT FUND
July 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	348,500	199,213	-	149,287	57%	57%
TRANSFER FROM WATER & SEWER FUND	92,000	92,000	53,669	-	38,331	58%	58%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	125,419	-	89,581	58%	58%
SALE OF CITY PROPERTY	-	-	22,703	-	(22,703)	-	-
EARNINGS ON INVESTMENTS	46,200	46,200	21,478	-	24,722	46%	46%
TOTAL REVENUES	701,700	701,700	422,482	-	279,218	60%	60%
EXPENDITURES							
AUTOMOBILES	115,000	189,068	155,273	71,740	(37,945)	82%	120%
LIGHT TRUCKS	60,000	60,000	46,504	11,387	2,109	78%	96%
TRUCKS	775,000	775,000	756,747	-	18,253	98%	98%
OTHER EQUIPMENT	9,000	9,000	-	-	9,000	0%	0%
TOTAL EXPENDITURES	959,000	1,033,068	958,524	83,127	(8,583)	93%	101%
NET REVENUE (EXPENDITURE)	(257,300)	(331,368)	(536,042)				

City of West University Place
ASSET REPLACEMENT FUND
July 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	569,100	336,063	-	233,037	59%	59%
TRANSFER FROM WATER & SEWER FUND	86,900	86,900	50,694	-	36,206	58%	58%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,000	20,000	11,669	-	8,331	58%	58%
EARNINGS ON INVESTMENTS	37,700	37,700	18,813	-	18,887	50%	50%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	723,700	723,700	417,239	-	306,461	58%	58%
EXPENDITURES							
OTHER EQUIPMENT	181,800	190,747	125,046	10,647	55,054	66%	71%
TOTAL EXPENDITURES	181,800	190,747	125,046	10,647	55,054	66%	71%
NET REVENUE (EXPENDITURE)	541,900	532,953	292,192				

City of West University Place
EMPLOYEE BENEFIT FUND
July 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	2,432,800	1,095,692	-	1,337,108	45%	45%
Miscellaneous	15,100	15,100	7,954	-	7,146	53%	53%
Transfers In	33,700	33,700	19,656	-	14,044	58%	58%
TOTAL REVENUES	2,481,600	2,481,600	1,123,302	-	1,358,298	45%	45%
EXPENDITURES							
Personnel Services	2,455,400	2,455,400	1,321,476	-	1,133,924	54%	54%
Services	35,000	35,000	18,113	40,094	(23,206)	52%	166%
TOTAL EXPENDITURES	2,490,400	2,490,400	1,339,588	40,094	1,110,718	54%	55%
NET REVENUE (EXPENDITURES)	(8,800)	(8,800)	(216,286)				

City of West University Place
 HR SERVICES FUND
 July 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							
Miscellaneous	5,000	5,000	1,988	-	3,012	40%	40%
Transfers In	244,600	244,600	145,775	-	98,825	60%	60%
TOTAL REVENUES	249,600	249,600	147,763	-	101,837	59%	59%
EXPENDITURES							
Personnel Services	214,900	214,900	41,626	7,347	165,927	19%	23%
Transfers Out	120,800	120,800	70,469	-	50,331	58%	58%
TOTAL EXPENDITURES	335,700	335,700	112,095	7,347	216,258	33%	36%
NET REVENUE (EXPENDITURES)	(86,100)	(86,100)	35,668				

City of West University Place
DEBT SERVICE FUND
July 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	7,791,641	7,677,995	-	113,646	99%	99%
PRIOR YEAR PROPERTY TAXES	19,100	19,100	11,729	-	7,371	61%	61%
PENALTY AND INTEREST	32,500	32,500	26,263	-	6,237	81%	81%
EARNINGS ON INVESTMENTS	20,300	20,300	7,806	-	12,494	38%	38%
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)	-	-
TOTAL REVENUES	9,047,724	9,047,724	20,227,264	-	(11,179,540)	224%	224%
EXPENDITURES							
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	750	-	6,250	11%	11%
ISSUANCE COSTS	50,000	50,000	101,426	-	(51,426)	203%	203%
PAYMENT TO REFUNDED BOND ESCROW	-	-	11,264,456	-	(11,264,456)	-	-
TOTAL EXPENDITURES	9,047,783	9,047,783	19,947,103	-	(10,899,320)	220%	220%
NET REVENUE (EXPENDITURE)	(59)	(59)	280,161				

City of West University Place
CAPITAL PROJECTS FUND
 July 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	7,800	4,083	-	3,717	52%	52%
TOTAL REVENUES	7,800	7,800	4,083	-	3,717	52%	52%
EXPENDITURES							
PROFESSIONAL SERVICES	150,000	150,000	30,711	87,289	32,000	20%	79%
CONSTRUCTION COSTS	350,000	350,000	-	100,000	250,000	0%	29%
TOTAL EXPENDITURES	500,000	500,000	30,711	187,289	282,000	6%	44%
NET REVENUE (EXPENDITURE)	(492,200)	(492,200)	(26,628)				

City of West University Place
 2019 CO's
 July 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	37,100	19,937	-	17,163	54%	54%
TOTAL REVENUES	37,100	37,100	19,937	-	17,163	54%	54%
EXPENDITURES							
TECHNOLOGY PROJECTS	2,160,000	2,160,000	-	-	2,160,000	0%	0%
CONSTRUCTION COSTS	-	1,403,806	570,350	1,337,467	(504,011)	41%	136%
TOTAL EXPENDITURES	2,160,000	3,563,806	570,350	1,337,467	1,655,989	16%	54%
NET REVENUE (EXPENDITURE)	(2,122,900)	(3,526,706)	(550,413)				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
July 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	8,222,600	373,066	-	7,849,534	5%	5%
FEMA REIMBURSEMENT	1,600,000	1,600,000	-	-	1,600,000	0%	0%
EARNINGS ON INVESTMENTS	32,300	32,300	14,457	-	17,843	45%	45%
TRANSFER FROM METRO GRANT FUND	550,000	550,000	320,831	-	229,169	58%	58%
CERTIFICATES OF OBLIGATION PROCEEDS	25,737,300	25,737,300	-	-	25,737,300	0%	0%
TOTAL REVENUES	36,142,200	36,142,200	708,354	-	35,433,846	2%	2%
EXPENDITURES							
PROFESSIONAL SERVICES	1,033,438	2,580,778	643,549	1,061,300	875,930	25%	66%
CONSTRUCTION COSTS	33,216,562	33,216,562	9,359	9,359	33,197,844	0%	0%
TOTAL EXPENDITURES	34,250,000	35,797,340	652,908	1,070,659	34,073,774	2%	5%
NET REVENUE (EXPENDITURE)	1,892,200	344,860	55,446				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
7/30/2020

	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
REVENUES							
EARNINGS ON INVESTMENTS	21,100	21,100	11,934	-	9,166	57%	57%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	525,000	-	375,000	58%	58%
TOTAL REVENUES	921,100	921,100	536,934	-	384,166	58%	58%
EXPENDITURES							
PROFESSIONAL SERVICES	365,000	422,743	66,688	47,755	308,299	16%	27%
OTHER CONSTRUCTION COSTS	975,000	2,255,590	416,740	342,485	1,496,365	18%	34%
TOTAL EXPENDITURES	1,340,000	2,678,333	483,428	390,241	1,804,665	18%	33%
NET REVENUE (EXPENDITURE)	(418,900)	(1,757,233)	53,506				

City of West University Place
SPECIAL REVENUE FUNDS
 July 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	51,400	458	-	50,942	1%	1%
TOTAL EXPENDITURES	43,000	43,000	25,078	-	17,922	58%	58%
NET REVENUE (EXPENDITURE)	8,400	8,400	(24,620)	-	33,020	-293%	-293%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	478,000	478,000	-	-	478,000	0%	0%
TOTAL EXPENDITURES	478,000	478,000	214,542	289,246	(25,788)	45%	105%
NET REVENUE (EXPENDITURE)	-	-	(214,542)	(289,246)	503,788	-	-
COURT TECHNOLOGY FUND							
TOTAL REVENUES	8,000	8,000	2,532	-	5,468	32%	32%
TOTAL EXPENDITURES	2,000	2,000	6,430	-	(4,430)	322%	322%
NET REVENUE (EXPENDITURE)	6,000	6,000	(3,898)	-	9,898	-65%	-65%
TREE REPLACEMENT FUND							
TOTAL REVENUES	34,600	34,600	44,462	-	(9,862)	129%	129%
TOTAL EXPENDITURES	50,000	50,000	7,830	1,470	40,700	16%	19%
NET REVENUE (EXPENDITURE)	(15,400)	(15,400)	36,633	(1,470)	(50,562)	-238%	-228%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	8,700	8,700	2,731	-	5,969	31%	31%
TOTAL EXPENDITURES	15,000	15,000	3,543	-	11,457	24%	24%
NET REVENUE (EXPENDITURE)	(6,300)	(6,300)	(812)	-	(5,488)	13%	13%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	592,200	592,200	257,079	-	335,121	43%	43%
TOTAL EXPENDITURES	550,000	550,000	320,831	-	229,169	58%	58%
NET REVENUE (EXPENDITURE)	42,200	42,200	(63,752)	-	105,952	-151%	-151%
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	500	500	235	-	265	47%	47%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	500	500	235	-	265	47%	47%

City of West University Place
SPECIAL REVENUE FUNDS
 July 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
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	500	500	2,809	-	(2,309)	562%	562%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	500	500	2,809	-	(2,309)	562%	562%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	74	-	(74)	-	-
TOTAL EXPENDITURES	-	-	950	-	(950)	-	-
NET REVENUE (EXPENDITURE)	-	-	(876)	-	876	-	-
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	7	-	(7)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	7	-	(2,507)	0%	0%
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	84,246,122	84,246,122	45,765,966	-	38,480,156		
GRAND TOTAL EXPENDITURES	84,992,851	89,520,170	41,213,968	5,793,778	42,407,840		
GRAND TOTAL NET REVENUE (EXPENDITURE)	(746,729)	(5,274,048)	4,551,997				