

Attached are the revenue and expenditure reports for the period ending **August 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 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, August billing for July is on target for the year. Regular expenditures are below budget primarily due to the vacancies currently in Public Works and the vacancy earlier in the year in the Finance department. There have only been seven 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, August 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. Total expenditures are on par for the period. Some individual account 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 and a chiller at City Hall.

EMPLOYEE BENEFIT FUND

The Employee Benefit Fund facilitates accounting and oversight for the cost of healthcare, worker's compensation, dental plans, and other benefits. September insurance premiums were paid at the end of August. 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 payments of the bond principal and interest made on January 29th and interest only payment in August have 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, Stormwater Management plan, 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

Financial Activity | **August 2020**

Park improvement project, true bounce basketball system, new pool furniture, annual tree trust planting, fire department training, and two ticket writers.

City of West University Place
GENERAL FUND
August 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	13,431,652	-	1,098,796	92%	92%
Licenses & Permits	574,000	574,000	415,541	-	158,459	72%	72%
Fines & Forfeitures	206,400	206,400	82,908	-	123,492	40%	40%
Charges for Services	3,457,000	3,457,000	1,235,757	-	2,221,243	36%	36%
Miscellaneous	380,700	380,700	185,448	-	195,252	49%	49%
Intergovernmental	284,850	284,850	34,081	-	250,769	12%	12%
Transfers In	1,636,200	1,636,200	1,120,691	-	515,509	68%	68%
TOTAL REVENUES	21,069,598	21,069,598	16,506,078	-	4,563,520	78%	78%
EXPENDITURES							
Administration	1,565,010	1,590,923	741,639	136,090	713,194	47%	55%
Finance	1,867,675	1,868,057	973,416	204,705	689,936	52%	63%
Police	5,575,200	5,661,486	2,936,913	89,476	2,551,430	52%	53%
Fire	3,870,000	3,870,000	2,347,366	34,202	1,488,432	61%	62%
Public Works	3,573,700	3,577,700	1,968,794	285,079	1,323,827	55%	63%
Parks & Recreation	4,154,900	4,154,900	1,931,199	160,447	2,063,254	46%	50%
Transfers Out	283,600	283,600	189,064	-	94,536	67%	67%
TOTAL EXPENDITURES	20,890,085	21,006,666	11,088,390	909,999	8,924,610	53%	57%
NET REVENUE (EXPENDITURE)	\$ 179,513	\$ 62,932	\$ 5,417,688				

City of West University Place
WATER & SEWER FUND
 August 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	4,856,722	-	3,285,278	60%	60%
Miscellaneous	19,300	19,300	6,105	-	13,195	32%	32%
Other Financing Sources	44,600	44,600	-	-	44,600	0%	0%
TOTAL REVENUES	8,205,900	8,205,900	4,862,827	-	3,343,073	59%	59%
EXPENDITURES							
Finance	271,700	271,700	142,499	26,364	102,837	52%	62%
Public Works	4,601,400	4,639,644	2,500,997	731,110	1,407,537	54%	70%
Transfer To General Fund	1,250,000	1,250,000	833,336	-	416,664	67%	67%
Transfer to W&S CIP Fund	900,000	900,000	600,000	-	300,000	67%	67%
Transfer to Debt Service Fund	1,184,183	1,184,183	1,184,183	-	-	100%	100%
TOTAL EXPENDITURES	8,207,283	8,245,527	5,261,015	757,474	2,227,038	64%	73%
NET REVENUE (EXPENDITURE)	\$ (1,383)	\$ (39,627)	\$ (398,188)				

City of West University Place
SOLID WASTE FUND
 August 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	1,058,602	-	727,598	59%	59%
Miscellaneous	10,800	10,800	5,558	-	5,242	51%	51%
TOTAL REVENUES	1,797,000	1,797,000	1,064,161	-	732,839	59%	59%
EXPENDITURES							
Curbside Solid Waste	1,281,800	1,281,800	793,795	129,710	358,295	62%	72%
Curbside Recycling	395,100	395,100	241,474	44,015	109,611	61%	72%
Curbside Green Waste Recycling	199,900	199,900	110,721	38,231	50,948	55%	75%
TOTAL EXPENDITURES	1,876,800	1,876,800	1,145,990	211,956	518,853	61%	72%
NET REVENUE (EXPENDITURE)	\$ (79,800)	\$ (79,800)	\$ (81,830)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
August 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	997,600	-	498,800	67%	67%
TRANSFER FROM WATER & SEWER FUND	140,000	140,000	93,336	-	46,664	67%	67%
TRANSFER FROM SOLID WASTE FUND	44,100	44,100	29,400	-	14,700	67%	67%
EARNINGS ON INVESTMENTS	6,700	6,700	3,647	-	3,053	54%	54%
TOTAL REVENUES	1,687,200	1,687,200	1,123,983	-	563,217	67%	67%
EXPENDITURES							
PERSONNEL	535,000	535,000	309,618	-	225,382	58%	58%
OFFICE SUPPLIES	1,000	1,000	-	-	1,000	0%	0%
OPERATING SUPPLIES	10,000	10,000	7,067	-	2,933	71%	71%
EQUIPMENT MAINTENANCE	9,500	9,500	14,682	-	(5,182)	155%	155%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	630,000	630,000	453,914	41,701	134,385	72%	79%
TELE-COMMUNICATIONS & DATA & RADIO	229,000	229,000	142,107	40,573	46,320	62%	80%
CONSULTANTS	15,000	15,000	16,334	5,855	(7,188)	109%	148%
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	53,117	34,875	(26,992)	87%	144%
HIGH TECHNOLOGY REPLACEMENTS	90,000	90,000	66,822	30,318	(7,140)	74%	108%
TRANSFER TO ASSET REPLACEMENT FUND	20,000	20,000	13,336	-	6,664	67%	67%
TOTAL EXPENDITURES	1,613,500	1,613,500	1,077,456	153,322	382,722	67%	76%
NET REVENUE (EXPENDITURE)	\$ 73,700	\$ 73,700	\$ 46,527				

City of West University Place
VEHICLE REPLACEMENT FUND
August 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	227,672	-	120,828	65%	65%
TRANSFER FROM WATER & SEWER FUND	92,000	92,000	61,336	-	30,664	67%	67%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	143,336	-	71,664	67%	67%
SALE OF CITY PROPERTY	-	-	22,703	-	(22,703)	-	-
EARNINGS ON INVESTMENTS	46,200	46,200	22,262	-	23,938	48%	48%
TOTAL REVENUES	701,700	701,700	477,309	-	224,391	68%	68%
EXPENDITURES							
AUTOMOBILES	115,000	189,068	141,499	71,740	(24,171)	75%	113%
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	944,750	83,127	5,191	91%	99%
NET REVENUE (EXPENDITURE)	\$ (257,300)	\$ (331,368)	\$ (467,441)				

City of West University Place
ASSET REPLACEMENT FUND
 August 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	384,072	-	185,028	67%	67%
TRANSFER FROM WATER & SEWER FUND	86,900	86,900	57,936	-	28,964	67%	67%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,000	20,000	13,336	-	6,664	67%	67%
EARNINGS ON INVESTMENTS	37,700	37,700	19,759	-	17,941	52%	52%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	723,700	723,700	475,103	-	248,597	66%	66%
EXPENDITURES							
OTHER EQUIPMENT	181,800	190,747	129,361	10,647	50,739	68%	73%
TOTAL EXPENDITURES	181,800	190,747	129,361	10,647	50,739	68%	73%
NET REVENUE (EXPENDITURE)	\$ 541,900	\$ 532,953	\$ 345,743				

City of West University Place
EMPLOYEE BENEFIT FUND
 August 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	1,234,234	-	1,198,566	51%	51%
Miscellaneous	15,100	15,100	8,417	-	6,683	56%	56%
Transfers In	33,700	33,700	22,464	-	11,236	67%	67%
TOTAL REVENUES	2,481,600	2,481,600	1,265,115	-	1,216,485	51%	51%
EXPENDITURES							
Personnel Services	2,455,400	2,455,400	1,464,355	-	991,045	60%	60%
Services	35,000	35,000	21,131	37,195	(23,326)	60%	167%
TOTAL EXPENDITURES	2,490,400	2,490,400	1,485,487	37,195	967,718	60%	61%
NET REVENUE (EXPENDITURE)	\$ (8,800)	\$ (8,800)	\$ (220,371)				

City of West University Place
 HR SERVICES FUND
 August 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	2,002	-	2,998	40%	40%
Transfers In	244,600	244,600	187,425	-	57,175	40%	40%
TOTAL REVENUES	249,600	249,600	189,427	-	60,173	77%	77%
EXPENDITURES							
Personnel Services	214,900	214,900	49,681	12,847	152,372	23%	29%
Transfers Out	120,800	120,800	80,691	-	40,109	67%	67%
TOTAL EXPENDITURES	335,700	335,700	130,371	12,847	192,482	67%	67%
NET REVENUE (EXPENDITURE)	\$ (86,100)	\$ (86,100)	\$ 59,055				

City of West University Place
DEBT SERVICE FUND
August 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	7,695,204	-	96,437	99%	99%
PRIOR YEAR PROPERTY TAXES	19,100	19,100	11,731	-	7,369	61%	61%
PENALTY AND INTEREST	32,500	32,500	27,335	-	5,165	84%	84%
EARNINGS ON INVESTMENTS	20,300	20,300	7,806	-	12,494	38%	38%
TRANSFER FROM WATER & SEWER FUND	1,184,183	1,184,183	1,184,183	-	-	100%	100%
GENERAL OBLIGATION BOND PROCEEDS	-	-	11,376,128	-	(11,376,128)	-	-
TOTAL REVENUES	9,047,724	9,047,724	20,302,387	-	(11,254,663)	224%	224%
EXPENDITURES							
BOND PRINCIPAL	8,060,000	8,060,000	8,060,000	-	-	100%	100%
INTEREST ON BONDS	930,783	930,783	930,783	-	(0)	100%	100%
FISCAL AGENT FEES	7,000	7,000	1,500	-	5,500	21%	21%
ISSUANCE COSTS	50,000	50,000	102,102	-	(52,102)	204%	204%
PAYMENT TO REFUNDED BOND ESCROW	-	-	11,264,456	-	(11,264,456)	-	-
TOTAL EXPENDITURES	9,047,783	9,047,783	20,358,841	-	(11,311,058)	225%	225%
NET REVENUE (EXPENDITURE)	\$ (59)	\$ (59)	\$ (56,454)				

City of West University Place
CAPITAL PROJECTS FUND
 August 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	4,340	-	3,460	56%	56%
TRANSFER FROM CAPITAL RESERVE FUND	-	-	6,969	-	(6,969)	-	-
TOTAL REVENUES	7,800	7,800	11,308	-	(3,508)	145%	145%
EXPENDITURES							
PROFESSIONAL SERVICES	150,000	150,000	30,711	87,289	32,000	20%	79%
CONSTRUCTION COSTS	350,000	350,000	18,152	257,398	74,450	5%	79%
TOTAL EXPENDITURES	500,000	500,000	48,863	344,687	106,450	10%	79%
NET REVENUE (EXPENDITURE)	\$ (492,200)	\$ (492,200)	\$ (37,555)				

City of West University Place
 2019 CO's
 August 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	21,135	-	15,965	57%	57%
TOTAL REVENUES	37,100	37,100	21,135	-	15,965	57%	57%
EXPENDITURES							
TECHNOLOGY PROJECTS	2,160,000	2,160,000	-	-	2,160,000	0%	0%
CONSTRUCTION COSTS	-	1,403,806	571,250	1,336,567	(504,011)	41%	136%
TOTAL EXPENDITURES	2,160,000	3,563,806	571,250	1,336,567	1,655,989	16%	54%
NET REVENUE (EXPENDITURE)	\$ (2,122,900)	\$ (3,526,706)	\$ (550,115)				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
August 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	14,922	-	17,378	46%	46%
TRANSFER FROM METRO GRANT FUND	550,000	550,000	366,664	-	183,336	67%	67%
CERTIFICATES OF OBLIGATION PROCEEDS	25,737,300	25,737,300	-	-	25,737,300	0%	0%
TOTAL REVENUES	36,142,200	36,142,200	754,651	-	35,387,549	2%	2%
EXPENDITURES							
PROFESSIONAL SERVICES	1,033,438	2,580,778	675,274	1,029,575	875,930	26%	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	684,633	1,038,934	34,073,774	2%	5%
NET REVENUE (EXPENDITURE)	\$ 1,892,200	\$ 344,860	\$ 70,019				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 August 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	21,100	12,773	-	8,327	61%	61%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	600,000	-	300,000	67%	67%
TOTAL REVENUES	921,100	921,100	612,773	-	308,327	67%	67%
EXPENDITURES							
PROFESSIONAL SERVICES	365,000	422,743	80,246	37,625	304,871	19%	28%
OTHER CONSTRUCTION COSTS	975,000	2,255,590	457,233	388,692	1,409,665	20%	38%
TOTAL EXPENDITURES	1,340,000	2,678,333	537,480	426,317	1,714,536	20%	36%
NET REVENUE (EXPENDITURE)	\$ (418,900)	\$ (1,757,233)	\$ 75,293				

City of West University Place
SPECIAL REVENUE FUNDS
August 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	482	-	50,918	1%	1%
TOTAL EXPENDITURES	43,000	43,000	27,749	-	15,251	65%	65%
NET REVENUE (EXPENDITURE)	\$ 8,400	\$ 8,400	\$ (27,267)	\$ -	\$ 35,667	-325%	-325%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	478,000	478,000	-	-	478,000	0%	0%
TOTAL EXPENDITURES	478,000	478,000	214,542	308,496	(45,038)	45%	109%
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ (214,542)	\$ (308,496)	\$ 523,038	0%	0%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	8,000	8,000	2,723	-	5,277	34%	34%
TOTAL EXPENDITURES	2,000	2,000	6,430	-	(4,430)	322%	322%
NET REVENUE (EXPENDITURE)	\$ 6,000	\$ 6,000	\$ (3,707)	\$ -	\$ 9,707	-62%	-62%
TREE REPLACEMENT FUND							
TOTAL REVENUES	34,600	34,600	44,559	-	(9,959)	129%	129%
TOTAL EXPENDITURES	50,000	50,000	7,830	1,470	40,700	16%	19%
NET REVENUE (EXPENDITURE)	\$ (15,400)	\$ (15,400)	\$ 36,729	\$ (1,470)	\$ (50,659)	-239%	-229%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	8,700	8,700	2,937	-	5,763	34%	34%
TOTAL EXPENDITURES	15,000	15,000	4,038	-	10,962	27%	27%
NET REVENUE (EXPENDITURE)	\$ (6,300)	\$ (6,300)	\$ (1,101)	\$ -	\$ (5,199)	17%	17%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	592,200	592,200	318,485	-	273,715	54%	54%
TOTAL EXPENDITURES	550,000	550,000	366,664	-	183,336	67%	67%
NET REVENUE (EXPENDITURE)	\$ 42,200	\$ 42,200	\$ (48,179)	\$ -	\$ 90,379	-114%	-114%

City of West University Place
SPECIAL REVENUE FUNDS
 August 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	500	244	-	256	49%	49%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	\$ 500	\$ 500	\$ 244	\$ -	\$ 256	49%	49%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	500	500	2,819	-	(2,319)	564%	564%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	\$ 500	\$ 500	\$ 2,819	\$ -	\$ (2,319)	564%	564%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	90	-	(90)	-	-
TOTAL EXPENDITURES	-	-	1,610	-	(1,610)	-	-
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ (1,520)	\$ -	\$ 1,520	0%	0%
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	8	-	(8)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	\$ (2,500)	\$ (2,500)	\$ 8	\$ -	\$ (2,508)	0%	0%
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	\$ 84,246,122	\$ 84,246,122	\$ 48,019,293	\$ -	\$ 36,226,829		
GRAND TOTAL EXPENDITURES	\$ 84,992,851	\$ 89,520,170	\$ 43,685,675	\$ 5,633,039	\$ 40,117,790		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ (746,729)	\$ (5,274,048)	\$ 4,333,618	\$ (5,633,039)	\$ (3,890,961)		