

Attached are the revenue and expenditure reports for the period ending **June 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 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. 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, June billing for May is 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 five 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, June 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 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, 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 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. July insurance premiums were paid at the end of June. 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 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 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, deposit for new pool furniture, and the annual tree trust planting.

City of West University Place
GENERAL FUND
June 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							
Taxes	\$ 14,530,448	\$ 14,530,448	\$ 12,936,839	\$ -	\$ 1,593,609	89%	89%
Licenses & Permits	574,000	574,000	305,233	-	268,767	53%	53%
Fines & Forfeitures	206,400	206,400	72,103	-	134,297	35%	35%
Charges for Services	3,457,000	3,457,000	1,043,002	-	2,413,998	30%	30%
Miscellaneous	380,700	380,700	168,007	-	212,693	44%	44%
Intergovernmental	284,850	284,850	31,775	-	253,075	11%	11%
Transfers In	1,636,200	1,636,200	818,100	-	818,100	50%	50%
TOTAL REVENUES	\$ 21,069,598	\$ 21,069,598	\$ 15,375,057	\$ -	\$ 5,694,541	73%	73%
EXPENDITURES							
Administration	\$ 1,565,010	\$ 1,590,923	\$ 502,860	\$ 184,570	\$ 903,493	32%	43%
Finance	1,867,675	1,868,057	737,965	248,132	881,960	40%	53%
Police	5,575,200	5,661,486	2,045,546	102,836	3,387,604	36%	38%
Fire	3,870,000	3,870,000	1,697,431	44,968	2,127,601	44%	45%
Public Works	3,573,700	3,577,700	1,415,741	329,855	1,832,104	40%	49%
Parks & Recreation	4,154,900	4,154,900	1,340,190	238,181	2,576,529	32%	38%
Transfers Out	283,600	283,600	141,798	-	141,802	50%	50%
TOTAL EXPENDITURES	\$ 20,890,085	\$ 21,006,666	\$ 7,881,531	\$ 1,148,541	\$ 11,851,094	38%	43%
NET REVENUE (EXPENDITURE)	\$ 179,513	\$ 62,932	\$ 7,493,526				

City of West University Place
WATER & SEWER FUND
June 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							
Charges for Services	\$ 8,142,000	\$ 8,142,000	\$ 3,184,975	\$ -	\$ 4,957,025	39%	39%
Miscellaneous	19,300	19,300	5,464	-	13,836	28%	28%
Other Financing Sources	44,600	44,600	22,302	-	22,298	50%	50%
TOTAL REVENUES	\$ 8,205,900	\$ 8,205,900	\$ 3,212,741	\$ -	\$ 4,993,159	39%	39%
EXPENDITURES							
Finance	\$ 271,700	\$ 271,700	\$ 106,514	\$ 28,927	\$ 136,259	39%	50%
Public Works	4,601,400	4,639,644	1,720,103	1,005,221	1,914,319	37%	59%
Transfer To General Fund	1,250,000	1,250,000	625,002	-	624,998	50%	50%
Transfer to W&S CIP Fund	900,000	900,000	450,000	-	450,000	50%	50%
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	\$ 4,028,961	\$ 1,034,148	\$ 3,182,417	49%	61%
NET REVENUE (EXPENDITURE)	\$ (1,383)	\$ (39,627)	\$ (816,220)				

City of West University Place
SOLID WASTE FUND
 June 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							
Solid Waste Collection	\$ 1,786,200	\$ 1,786,200	\$ 756,512	\$ -	\$ 1,029,688	42%	42%
Miscellaneous	10,800	10,800	4,769	-	6,031	44%	44%
TOTAL REVENUES	\$ 1,797,000	\$ 1,797,000	\$ 761,281	\$ -	\$ 1,035,719	42%	42%
EXPENDITURES							
Curbside Solid Waste	\$ 1,281,800	\$ 1,281,800	\$ 578,248	\$ 182,601	\$ 520,950	45%	59%
Curbside Recycling	395,100	395,100	175,726	77,722	141,652	44%	64%
Curbside Green Waste Recycling	199,900	199,900	80,497	49,762	69,641	40%	65%
TOTAL EXPENDITURES	\$ 1,876,800	\$ 1,876,800	\$ 834,471	\$ 310,086	\$ 732,243	44%	61%
NET REVENUE (EXPENDITURE)	\$ (79,800)	\$ (79,800)	\$ (73,190)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
June 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							
TRANSFER FROM GENERAL FUND	\$ 1,496,400	\$ 1,496,400	\$ 748,200	\$ -	\$ 748,200	50%	50%
TRANSFER FROM WATER & SEWER FUND	140,000	140,000	70,002	-	69,998	50%	50%
TRANSFER FROM SOLID WASTE FUND	44,100	44,100	22,050	-	22,050	50%	50%
EARNINGS ON INVESTMENTS	6,700	6,700	2,967	-	3,733	44%	44%
TOTAL REVENUES	\$ 1,687,200	\$ 1,687,200	\$ 843,219	\$ -	\$ 843,981	50%	50%
EXPENDITURES							
PERSONNEL	\$ 535,000	\$ 535,000	\$ 223,011	\$ -	\$ 311,989	42%	42%
OFFICE SUPPLIES	1,000	1,000	-	-	1,000	0%	0%
OPERATING SUPPLIES	10,000	10,000	5,482	-	4,518	55%	55%
EQUIPMENT MAINTENANCE	9,500	9,500	13,223	-	(3,723)	139%	139%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	630,000	630,000	430,806	44,237	154,957	68%	75%
TELE-COMMUNICATIONS & DATA & RADIO	229,000	229,000	119,110	52,177	57,713	52%	75%
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	50,130	6,958	32,912	56%	63%
TRANSFER TO ASSET REPLACEMENT FUND	20,000	20,000	10,002	-	9,998	50%	50%
TOTAL EXPENDITURES	\$ 1,613,500	\$ 1,613,500	\$ 902,127	\$ 109,227	\$ 602,146	56%	63%
NET REVENUE (EXPENDITURE)	\$ 73,700	\$ 73,700	\$ (58,908)				

City of West University Place
VEHICLE REPLACEMENT FUND
June 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							
TRANSFER FROM GENERAL FUND	\$ 348,500	\$ 348,500	\$ 170,754	\$ -	\$ 177,746	49%	49%
TRANSFER FROM WATER & SEWER FUND	92,000	92,000	46,002	-	45,998	50%	50%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	107,502	-	107,498	50%	50%
SALE OF CITY PROPERTY	-	-	22,703	-	(22,703)	-	-
EARNINGS ON INVESTMENTS	46,200	46,200	19,626	-	26,574	42%	42%
TOTAL REVENUES	\$ 701,700	\$ 701,700	\$ 366,587	\$ -	\$ 335,113	52%	52%
EXPENDITURES							
AUTOMOBILES	\$ 115,000	\$ 189,068	\$ 24,111	\$ 123,244	\$ 41,713	13%	78%
LIGHT TRUCKS	60,000	60,000	46,504	-	13,496	78%	78%
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	\$ 827,362	\$ 123,244	\$ 82,462	80%	92%
NET REVENUE (EXPENDITURE)	\$ (257,300)	\$ (331,368)	\$ (460,775)				

City of West University Place
ASSET REPLACEMENT FUND
June 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							
TRANSFER FROM GENERAL FUND	\$ 569,100	\$ 569,100	\$ 288,054	\$ -	\$ 281,046	51%	51%
TRANSFER FROM WATER & SEWER FUND	86,900	86,900	43,452	-	43,448	50%	50%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,000	20,000	10,002	-	9,998	50%	50%
EARNINGS ON INVESTMENTS	37,700	37,700	16,583	-	21,117	44%	44%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	\$ 723,700	\$ 723,700	\$ 358,091	\$ -	\$ 365,609	49%	49%
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	\$ 233,044				

City of West University Place
EMPLOYEE BENEFIT FUND
June 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							
Charges for Services	\$ 2,432,800	\$ 2,432,800	\$ 886,073	\$ -	\$ 1,546,727	36%	36%
Miscellaneous	15,100	15,100	6,839	-	8,261	45%	45%
Transfers In	33,700	33,700	16,848	-	16,852	50%	50%
TOTAL REVENUES	\$ 2,481,600	\$ 2,481,600	\$ 909,760	\$ -	\$ 1,571,840	37%	37%
EXPENDITURES							
Personnel Services	\$ 2,455,400	\$ 2,455,400	\$ 1,126,678	\$ -	\$ 1,328,722	46%	46%
Services	35,000	35,000	15,094	43,113	(23,206)	43%	166%
TOTAL EXPENDITURES	\$ 2,490,400	\$ 2,490,400	\$ 1,141,772	\$ 43,113	\$ 1,305,516	46%	48%
NET REVENUE	\$ (8,800)	\$ (8,800)	\$ (232,012)				

City of West University Place
 HR SERVICES FUND
 June 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							
Miscellaneous	\$ 5,000	\$ 5,000	\$ 1,954	\$ -	\$ 3,046	39%	39%
Transfers In	244,600	244,600	124,950	-	119,650	51%	51%
TOTAL REVENUES	\$ 249,600	\$ 249,600	\$ 126,904	\$ -	\$ 122,696	51%	51%
EXPENDITURES							
Personnel Services	\$ 214,900	\$ 214,900	\$ 24,555	\$ -	\$ 190,345	11%	11%
Transfers Out	120,800	120,800	60,402	-	60,398	50%	50%
TOTAL EXPENDITURES	\$ 335,700	\$ 335,700	\$ 84,957	\$ -	\$ 250,743	25%	25%
NET REVENUE	\$ (86,100)	\$ (86,100)	\$ 41,947				

City of West University Place
DEBT SERVICE FUND
 June 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							
CURRENT YEAR PROPERTY TAXES	\$ 7,791,641	\$ 7,791,641	\$ 7,644,771	\$ -	\$ 146,870	98%	98%
PRIOR YEAR PROPERTY TAXES	19,100	19,100	11,702	-	7,398	61%	61%
PENALTY AND INTEREST	32,500	32,500	21,692	-	10,808	67%	67%
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)	0%	0%
TOTAL REVENUES	\$ 9,047,724	\$ 9,047,724	\$ 20,189,441	\$ -	\$ (11,141,717)	223%	223%
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	-	-	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)	0%	0%
TOTAL EXPENDITURES	\$ 9,047,783	\$ 9,047,783	\$ 19,946,353	\$ -	\$ (10,898,570)	220%	220%
NET REVENUE (EXPENDITURE)	\$ (59)	\$ (59)	\$ 243,089				

City of West University Place
CAPITAL PROJECTS FUND
 June 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	\$ 7,800	\$ 7,800	\$ 3,471	\$ -	\$ 4,329	45%	45%
TOTAL REVENUES	\$ 7,800	\$ 7,800	\$ 3,471	\$ -	\$ 4,329	45%	45%
EXPENDITURES							
PROFESSIONAL SERVICES	150,000	150,000	13,911	104,089	32,000	9%	79%
CONSTRUCTION COSTS	350,000	350,000	-	-	350,000	0%	0%
TOTAL EXPENDITURES	\$ 500,000	\$ 500,000	\$ 13,911	\$ 104,089	\$ 382,000	3%	24%
NET REVENUE (EXPENDITURE)	\$ (492,200)	\$ (492,200)	\$ (10,439)				

City of West University Place
2019 CO's
June 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	\$ 37,100	\$ 37,100	\$ 17,049	\$ -	\$ 20,051	46%	46%
TOTAL REVENUES	\$ 37,100	\$ 37,100	\$ 17,049	\$ -	\$ 20,051	46%	46%
EXPENDITURES							
TECHNOLOGY PROJECTS	\$ 2,160,000	\$ 2,160,000	\$ -	\$ -	\$ 2,160,000	0%	0%
CONSTRUCTION COSTS	-	1,403,806	553,453	1,354,364	(504,011)	39%	136%
TOTAL EXPENDITURES	\$ 2,160,000	\$ 3,563,806	\$ 553,453	\$ 1,354,364	\$ 1,655,989	16%	54%
NET REVENUE (EXPENDITURE)	\$ (2,122,900)	\$ (3,526,706)	\$ (536,404)				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
 June 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							
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	13,357	-	18,944	41%	41%
TRANSFER FROM METRO GRANT FUND	550,000	550,000	274,998	-	275,002	50%	50%
CERTIFICATES OF OBLIGATION PROCEEDS	25,737,300	25,737,300	-	-	25,737,300	0%	0%
TOTAL REVENUES	\$ 36,142,200	\$ 36,142,200	\$ 288,355	\$ -	\$ 35,853,846	1%	1%
EXPENDITURES							
PROFESSIONAL SERVICES	\$ 1,033,438	\$ 2,580,778	\$ 600,768	\$ 1,111,591	\$ 868,419	23%	66%
CONSTRUCTION COSTS	33,216,562	33,216,562	-	-	33,216,562	0%	0%
TOTAL EXPENDITURES	\$ 34,250,000	\$ 35,797,340	\$ 600,768	\$ 1,111,591	\$ 34,084,981	2%	5%
NET REVENUE (EXPENDITURE)	\$ 1,892,200	\$ 344,860	\$ (312,413)				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 June 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	\$ 9,929	\$ -	\$ 11,171	47%	47%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	450,000	-	450,000	50%	50%
TOTAL REVENUES	\$ 921,100	\$ 921,100	\$ 459,929	\$ -	\$ 461,171	50%	50%
EXPENDITURES							
PROFESSIONAL SERVICES	\$ 365,000	\$ 422,743	\$ 37,480	\$ 48,509	\$ 336,754	9%	20%
OTHER CONSTRUCTION COSTS	975,000	2,255,590	392,671	218,468	1,644,451	17%	27%
TOTAL EXPENDITURES	\$ 1,340,000	\$ 2,678,333	\$ 430,151	\$ 266,977	\$ 1,981,205	16%	26%
NET REVENUE (EXPENDITURE)	\$ (418,900)	\$ (1,757,233)	\$ 29,778				

City of West University Place
SPECIAL REVENUE FUNDS
 June 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
PARKS DONATIONS FUND							
TOTAL REVENUES	\$ 51,400	\$ 51,400	\$ 400	\$ -	\$ 51,000	1%	1%
TOTAL EXPENDITURES	43,000	43,000	25,078	-	17,922	58%	58%
NET REVENUE (EXPENDITURE)	\$ 8,400	\$ 8,400	\$ (24,678)	\$ -	\$ 33,078	-294%	-294%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	\$ 478,000	\$ 478,000	\$ -	\$ -	\$ 478,000	0%	0%
TOTAL EXPENDITURES	478,000	478,000	179,660	18,891	279,448	38%	42%
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ (179,660)	\$ (18,891)	\$ 198,552	0%	0%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	\$ 8,000	\$ 8,000	\$ 2,286	\$ -	\$ 5,714	29%	29%
TOTAL EXPENDITURES	2,000	2,000	2,500	3,930	(4,430)	125%	322%
NET REVENUE (EXPENDITURE)	\$ 6,000	\$ 6,000	\$ (214)	\$ (3,930)	\$ 10,144	-4%	-69%
TREE REPLACEMENT FUND							
TOTAL REVENUES	\$ 34,600	\$ 34,600	\$ 37,481	\$ -	\$ (2,881)	108%	108%
TOTAL EXPENDITURES	50,000	50,000	7,830	1,470	40,700	16%	19%
NET REVENUE (EXPENDITURE)	\$ (15,400)	\$ (15,400)	\$ 29,651	\$ (1,470)	\$ (43,581)	-193%	-183%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	\$ 8,700	\$ 8,700	\$ 2,441	\$ -	\$ 6,259	28%	28%
TOTAL EXPENDITURES	15,000	15,000	2,418	-	12,582	16%	16%
NET REVENUE (EXPENDITURE)	\$ (6,300)	\$ (6,300)	\$ 24	\$ -	\$ (6,324)	0%	0%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	\$ 592,200	\$ 592,200	\$ 203,663	\$ -	\$ 388,537	34%	34%
TOTAL EXPENDITURES	550,000	550,000	274,998	-	275,002	50%	50%
NET REVENUE (EXPENDITURE)	\$ 42,200	\$ 42,200	\$ (71,335)	\$ -	\$ 113,535	-169%	-169%

City of West University Place
SPECIAL REVENUE FUNDS
 June 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
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	\$ 500	\$ 500	\$ 213	\$ -	\$ 287	43%	43%
TOTAL EXPENDITURES	-	-	-	-	-	0%	0%
NET REVENUE (EXPENDITURE)	\$ 500	\$ 500	\$ 213	\$ -	\$ 287	43%	43%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	\$ 500	\$ 500	\$ 2,787	\$ -	\$ (2,287)	557%	557%
TOTAL EXPENDITURES	-	-	-	-	-	0%	0%
NET REVENUE (EXPENDITURE)	\$ 500	\$ 500	\$ 2,787	\$ -	\$ (2,287)	557%	557%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	\$ -	\$ -	\$ 33	\$ -	\$ (33)	0%	0%
TOTAL EXPENDITURES	-	-	950	-	(950)	0%	0%
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ (917)	\$ -	\$ 917	0%	0%
GOOD NEIGHBOR FUND							
TOTAL REVENUES	\$ -	\$ -	\$ 3	\$ -	\$ (3)	0%	0%
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	\$ (2,500)	\$ (2,500)	\$ 3	\$ -	\$ (2,503)	0%	0%
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	\$ 84,246,122	\$ 84,246,122	\$ 43,162,360	\$ -	\$ 41,083,762		
GRAND TOTAL EXPENDITURES	\$ 84,992,851	\$ 89,520,170	\$ 37,864,296	\$ 5,640,319	\$ 45,890,055		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ (746,729)	\$ (5,274,048)	\$ 5,298,064	\$ (5,640,319)	\$ (4,806,293)		