

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2021



Attached are the revenue and expenditure reports for the period ending **January 31, 2021**. 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 at the pro-rata amount for the year. Parks fees are below budget at this time due to COVID 19. Municipal Court Fines are also below budget 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 and payable in December.

Most departments are below their pro-rata share of the budget. The first payroll paid in January 2021 was expensed back to December 2020 since it is for 2020 time worked. Vacancies have continued primarily in the Police and Public Works departments.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, there are no water and sewer revenues for the month of January. January's billing for December consumption was accrued to 2020. The payment that was made to the City of Houston to purchase surface water was expensed to 2020 as well.

SOLID WASTE FUND

Again, with the one month lag in billing, there are no solid waste collection revenues for the month of January. January's billing for December services was accrued back to 2020. Overall, expenditures for the fund are 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 and expenditures are as expected for the current period.

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, there have been no purchases.

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2021



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. To date, there have been no purchases.

EMPLOYEE BENEFIT FUND

The Employee Benefit Fund facilitates accounting and oversight for the cost of healthcare, Worker Compensation, dental plans, employee tuition, and other benefits. Revenues and expenditures are on target for the month.

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. Funding the 2021 debt service payments requires an ad valorem tax rate of \$0.101584 per \$100 of assessed value in tax year 2020, a decrease of \$0.017936 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 on January 29th represents the expenditures 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 five active capital project funds. They are the Capital Project, Capital Reserve, 2019 Certificates of Obligation, Transportation Improvement, and Water & Sewer Capital Funds. Expenses incurred to date are related to the Storm Water Management Program and Drinking Water Efficiency Study.

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 2021. Not all expenditures can be anticipated enough to include in the original budgeting process. Budget amendments for 2021, if necessary, will be made at year end to reconcile any affected accounts. To date, there have been no large expenditures.

City of West University Place
GENERAL FUND
January 31, 2021

	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	15,146,878	15,146,878	9,284,781	-	5,862,097	61%	61%
Licenses & Permits	606,750	606,750	52,492	-	554,258	9%	9%
Fines & Forfeitures	135,400	135,400	6,472	-	128,928	5%	5%
Charges for Services	2,872,100	2,872,100	133,816	-	2,738,284	5%	5%
Miscellaneous	281,300	281,300	28,340	-	252,961	10%	10%
Intergovernmental	272,000	272,000	2,321	-	269,679	1%	1%
Transfers In	1,695,300	1,695,300	141,275	-	1,554,025	8%	8%
TOTAL REVENUES	21,009,728	21,009,728	9,649,496	-	11,360,232	46%	46%
EXPENDITURES							
Administration	1,725,970	1,773,982	81,607	76,931	1,615,444	5%	9%
Finance	1,847,400	1,847,400	105,694	187,118	1,554,588	6%	16%
Police	5,531,200	5,532,887	343,304	6,040	5,183,543	6%	6%
Fire	3,850,000	3,850,000	234,954	29,400	3,585,646	6%	7%
Public Works	3,621,050	3,640,575	192,700	423,720	3,012,655	5%	17%
Parks & Recreation	4,113,450	4,119,950	152,404	42,066	3,925,480	4%	5%
Transfers Out	587,000	5,307,000	48,917	-	538,083	1%	1%
TOTAL EXPENDITURES	21,276,070	26,071,794	1,159,580	765,276	19,415,439	4%	7%
NET REVENUE (EXPENDITURE)	\$ (266,342)	\$ (5,062,066)	\$ 8,489,916				

City of West University Place
WATER & SEWER FUND
 January 31, 2021

	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	8,311,000	8,311,000	8,200	-	8,302,800	0%	0%
Miscellaneous	9,900	9,900	246	-	9,654	2%	2%
Other Financing Sources	44,600	44,600	-	-	44,600	0%	0%
TOTAL REVENUES	8,365,500	8,365,500	8,446	-	8,357,054	0%	0%
EXPENDITURES							
Finance	266,700	266,700	18,137	32,723	215,840	7%	19%
Public Works	4,431,300	4,453,648	234,714	1,857,382	2,361,552	5%	47%
Transfer To General Fund	1,250,000	1,250,000	104,167	-	1,145,833	8%	8%
Transfer to W&S CIP Fund	2,700,000	2,700,000	225,000	-	2,475,000	8%	8%
Transfer to Debt Service Fund	388,020	388,020	385,383	-	2,637	99%	99%
TOTAL EXPENDITURES	9,036,020	9,058,368	967,401	1,890,106	6,200,862	11%	32%
NET REVENUE (EXPENDITURE)	\$ (670,520)	\$ (692,868)	\$ (958,955)				

City of West University Place
SOLID WASTE FUND
 January 31, 2021

	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	1,791,500	1,791,500	(150)	-	1,791,650	0%	0%
Sales of Recyclables	-	-	581	-	(581)	-	-
Miscellaneous	4,400	4,400	173	-	4,227	4%	4%
TOTAL REVENUES	1,795,900	1,795,900	605	-	1,795,295	0%	0%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	88,610	327,634	909,756	7%	31%
Curbside Recycling	410,100	410,100	22,375	183,120	204,605	5%	50%
Curbside Green Waste Recycling	199,600	199,600	9,164	77,927	112,509	5%	44%
TOTAL EXPENDITURES	1,935,700	1,935,700	120,149	588,681	1,226,870	6%	37%
NET REVENUE (EXPENDITURE)	\$ (139,800)	\$ (139,800)	\$ (119,544)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
January 31, 2021

	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	1,541,200	1,761,200	128,433	-	1,412,767	7%	7%
TRANSFER FROM WATER & SEWER FUND	139,000	139,000	11,583	-	127,417	8%	8%
TRANSFER FROM SOLID WASTE FUND	45,800	45,800	3,817	-	41,983	8%	8%
EARNINGS ON INVESTMENTS	2,500	2,500	83	-	2,417	3%	3%
TOTAL REVENUES	1,728,500	1,948,500	143,916	-	1,584,584	7%	7%
EXPENDITURES							
PERSONNEL	602,700	602,700	31,196	-	571,504	5%	5%
OFFICE SUPPLIES	1,000	1,000	-	-	1,000	0%	0%
OPERATING SUPPLIES	10,500	10,500	-	-	10,500	0%	0%
EQUIPMENT MAINTENANCE	10,000	10,000	375	-	9,625	4%	4%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	640,000	586,000	40,900	18,078	581,022	7%	10%
TELE-COMMUNICATIONS & DATA & RADIO	220,000	274,000	52,885	108,472	58,643	19%	59%
CONSULTANTS	15,000	15,000	-	-	15,000	0%	0%
PROFESSIONAL DUES	1,200	1,200	-	-	1,200	0%	0%
TRAVEL & TRAINING	11,800	11,800	-	-	11,800	0%	0%
OTHER CONTRACTED SERVICES	95,000	95,000	10,009	-	84,991	11%	11%
HIGH TECHNOLOGY REPLACEMENTS	100,000	320,000	1,089	-	98,911	0%	0%
TRANSFER TO ASSET REPLACEMENT FUND	20,700	20,700	1,725	-	18,975	8%	8%
TOTAL EXPENDITURES	1,727,900	1,947,900	138,178	126,549	1,463,172	7%	14%
NET REVENUE (EXPENDITURE)	\$ 600	\$ 600	\$ 5,737				

City of West University Place
VEHICLE REPLACEMENT FUND
January 31, 2021

	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	343,000	343,000	28,583	-	314,417	8%	8%
TRANSFER FROM WATER & SEWER FUND	93,000	93,000	7,750	-	85,250	8%	8%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	17,917	-	197,083	8%	8%
EARNINGS ON INVESTMENTS	17,200	17,200	495	-	16,705	3%	3%
TOTAL REVENUES	668,200	668,200	54,745	-	613,455	8%	8%
EXPENDITURES							
AUTOMOBILES	106,000	167,980	-	56,444	106,000	0%	34%
LIGHT TRUCKS	47,000	47,000	-	-	47,000	0%	0%
TOTAL EXPENDITURES	153,000	214,980	-	56,444	153,000	0%	26%
NET REVENUE (EXPENDITURE)	\$ 515,200	\$ 453,220	\$ 54,745				

City of West University Place
ASSET REPLACEMENT FUND
January 31, 2021

	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	539,300	539,300	44,942	-	494,358	8%	8%
TRANSFER FROM WATER & SEWER FUND	92,900	92,900	7,742	-	85,158	8%	8%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,700	20,700	1,725	-	18,975	8%	8%
EARNINGS ON INVESTMENTS	14,100	14,100	592	-	13,508	4%	4%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	677,000	677,000	55,001	-	621,999	8%	8%
EXPENDITURES							
OTHER EQUIPMENT	186,600	186,600	-	-	186,600	0%	0%
TOTAL EXPENDITURES	186,600	186,600	-	-	186,600	0%	0%
NET REVENUE (EXPENDITURE)	\$ 490,400	\$ 490,400	\$ 55,001				

City of West University Place
EMPLOYEE BENEFIT FUND
January 31, 2021

	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	2,271,000	2,271,000	166,198	-	2,104,802	7%	7%
Miscellaneous	5,600	5,600	308	-	5,292	5%	5%
Transfers In	35,000	35,000	2,917	-	32,083	8%	8%
TOTAL REVENUES	2,311,600	2,311,600	169,423	-	2,142,177	7%	7%
EXPENDITURES							
Personnel Services	2,279,500	2,279,500	184,585	-	2,094,915	8%	8%
Services	37,500	37,500	6,339	31,697	(536)	17%	101%
TOTAL EXPENDITURES	2,317,000	2,317,000	190,925	31,697	2,094,379	8%	10%
NET REVENUE (EXPENDITURE)	\$ (5,400)	\$ (5,400)	\$ (21,502)				

City of West University Place
HR SERVICES FUND
 January 31, 2021

	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	1,900	1,900	17	-	1,883	1%	1%
Transfers In	252,000	252,000	21,000	-	231,000	8%	8%
TOTAL REVENUES	253,900	253,900	21,017	-	232,883	8%	8%
EXPENDITURES							
Personnel Services	118,700	118,700	1,603	-	117,097	1%	1%
Transfers Out	135,200	135,200	11,275	-	123,925	8%	8%
TOTAL EXPENDITURES	253,900	253,900	12,878	-	241,022	5%	5%
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ 8,139				

City of West University Place
DEBT SERVICE FUND
 January 31, 2021

	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	6,789,104	6,789,104	4,933,160	-	1,855,944	73%	73%
PRIOR YEAR PROPERTY TAXES	35,000	35,000	2,852	-	32,148	8%	8%
PENALTY AND INTEREST	30,500	30,500	838	-	29,662	3%	3%
EARNINGS ON INVESTMENTS	7,500	7,500	-	-	7,500	0%	0%
TRANSFER FROM WATER & SEWER FUND	388,020	388,020	385,383	-	2,637	99%	99%
TOTAL REVENUES	7,250,124	7,250,124	5,322,233	-	1,927,891	73%	73%
EXPENDITURES							
BOND PRINCIPAL	6,490,000	6,490,000	3,535,000	-	2,955,000	54%	54%
INTEREST ON BONDS	683,374	683,374	616,923	-	66,451	90%	90%
FISCAL AGENT FEES	3,250	3,250	1,050	-	2,200	32%	32%
ISSUANCE COSTS	3,750	3,750	-	-	3,750	0%	0%
TOTAL EXPENDITURES	7,180,374	7,180,374	4,152,973	-	3,027,401	58%	58%
NET REVENUE (EXPENDITURE)	\$ 69,750	\$ 69,750	\$ 1,169,260				

City of West University Place
CAPITAL PROJECTS FUND
 January 31, 2021

	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	2,800	2,800	94	-	2,706	3%	3%
TRANSFER FROM GENERAL FUND	300,000	300,000	25,000	-	275,000	8%	8%
TOTAL REVENUES	302,800	302,800	25,094	-	277,706	8%	8%
EXPENDITURES							
PROFESSIONAL SERVICES	75,000	246,970	-	64,970	182,000	0%	26%
CONSTRUCTION COSTS	425,000	425,000	44,810	55,190	325,000	11%	24%
TOTAL EXPENDITURES	500,000	671,970	44,810	120,160	507,000	7%	25%
NET REVENUE (EXPENDITURE)	\$ (197,200)	\$ (369,170)	\$ (19,716)				

City of West University Place

2019 CO's

January 31, 2021

	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	13,900	13,900	501	-	13,399	4%	4%
TOTAL REVENUES	13,900	13,900	501	-	13,399	4%	4%
EXPENDITURES							
TECHNOLOGY PROJECTS	-	2,160,000	-	-	2,160,000	0%	0%
CONSTRUCTION COSTS	-	317,359	(11,359)	326,364	2,354	-4%	99%
TOTAL EXPENDITURES	-	2,477,359	(11,359)	326,364	2,162,354	0%	13%
NET REVENUE (EXPENDITURE)	\$ 13,900	\$ (2,463,459)	\$ 11,861				

City of West University Place
CAPITAL RESERVE FUND
 January 31, 2021

	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	-	4,500,000	-	-	-	0%	0%
TOTAL REVENUES	-	4,500,000	-	-	-	0%	0%
EXPENDITURES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	\$ -	\$ 4,500,000	\$ -				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
 January 31, 2021

	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	13,398,119	13,398,119	-	-	13,398,119	0%	0%
EARNINGS ON INVESTMENTS	62,000	62,000	1,981	-	60,019	3%	3%
TRANSFER FROM METRO GRANT FUND	575,000	575,000	47,917	-	527,083	8%	8%
TOTAL REVENUES	14,035,119	14,035,119	49,898	-	13,985,221	0%	0%
EXPENDITURES							
PROFESSIONAL SERVICES	415,000	7,481,773	-	477,773	7,004,000	0%	6%
CONSTRUCTION COSTS	125,000	31,784,321	-	-	31,784,321	0%	0%
TOTAL EXPENDITURES	540,000	39,266,094	-	477,773	38,788,321	0%	1%
NET REVENUE (EXPENDITURE)	\$ 13,495,119	\$ (25,230,975)	\$ 49,898				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 January 31, 2021

	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	417	-	7,383	5%	5%
TRANSFER FROM WATER & SEWER FUND	2,700,000	2,700,000	225,000	-	2,475,000	8%	8%
TOTAL REVENUES	2,707,800	2,707,800	225,417	-	2,482,383	8%	8%
EXPENDITURES							
PROFESSIONAL SERVICES	1,800,000	1,870,951	-	5,286	1,865,665	0%	0%
OTHER CONSTRUCTION COSTS	540,000	1,873,568	6,314	60,273	1,806,981	0%	4%
TOTAL EXPENDITURES	2,340,000	3,744,520	6,314	65,559	3,672,646	0%	2%
NET REVENUE (EXPENDITURE)	\$ 367,800	\$ (1,036,720)	\$ 219,102				

City of West University Place
SPECIAL REVENUE FUNDS
 January 31, 2021

	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	40,800	40,800	15	-	40,785	0%	0%
TOTAL EXPENDITURES	30,000	30,000	-	-	30,000	0%	0%
NET REVENUE (EXPENDITURE)	10,800	10,800	15	-	10,785	0%	0%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	250,000	250,000	-	-	250,000	0%	0%
TOTAL EXPENDITURES	250,000	253,100	-	3,100	250,000	0%	1%
NET REVENUE (EXPENDITURE)	-	(3,100)	-	(3,100)	-	0%	100%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	186	-	4,814	4%	4%
TOTAL EXPENDITURES	2,000	2,000	-	-	2,000	0%	0%
NET REVENUE (EXPENDITURE)	3,000	3,000	186	-	2,814	6%	6%
TREE REPLACEMENT FUND							
TOTAL REVENUES	31,700	31,700	11,308	-	20,392	36%	36%
TOTAL EXPENDITURES	50,000	50,000	-	7,000	43,000	0%	14%
NET REVENUE (EXPENDITURE)	(18,300)	(18,300)	11,308	(7,000)	(22,608)	-62%	-24%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,300	4,300	219	-	4,082	5%	5%
TOTAL EXPENDITURES	15,000	15,000	-	-	15,000	0%	0%
NET REVENUE (EXPENDITURE)	(10,700)	(10,700)	219	-	(10,919)	-2%	-2%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	610,100	610,100	21	-	610,079	0%	0%
TOTAL EXPENDITURES	575,000	575,000	47,917	-	527,083	8%	8%
NET REVENUE (EXPENDITURE)	35,100	35,100	(47,896)	-	82,996	-136%	-136%
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	200	200	6	-	194	3%	3%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	200	200	6	-	194	3%	3%

City of West University Place

SPECIAL REVENUE FUNDS

January 31, 2021

PUBLIC SAFETY TRAINING FUND

TOTAL REVENUES	2,700	2,700	5	-	2,695	0%	0%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,700	2,700	5	-	2,695	0%	0%

FIRE SPECIAL REVENUE FUND

TOTAL REVENUES	-	-	3	-	(3)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	3	-	(3)	-	-

GOOD NEIGHBOR FUND

TOTAL REVENUES	-	-	1	-	(1)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	1	-	(2,501)	0%	0%

TOTAL ALL FUNDS

GRAND TOTAL REVENUES	\$ 62,064,871	\$ 66,784,871	\$ 15,737,751	\$ -	\$ 46,327,120		
GRAND TOTAL EXPENDITURES	\$ 48,371,064	\$ 96,254,159	\$ 6,829,765	\$ 4,458,709	\$ 80,008,649		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 13,693,807	\$ (29,469,288)	\$ 8,907,987				