

FINANCIAL SUMMARY FOR THE PERIOD ENDING FEBRUARY 28, 2021



Attached are the revenue and expenditure reports for the period ending **February 28, 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.

All 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, February's billing for January is slightly 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. Transfer to Debt Service fund is above 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, February solid waste collection revenues are 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 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 FEBRUARY 28, 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 caused 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 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, Citywide Engineering Traffic Study, Citywide Facilities Condition & Security Assessment, Virtual Gate, Buffalo Speedway Drainage, Water Pumping & Storage Study, Alternative Storm Water Detention Options Study, 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

FINANCIAL SUMMARY FOR THE PERIOD ENDING FEBRUARY 28, 2021

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 only large expenditures have been for Colonial Park East and Colonial Park Pool Improvements.

City of West University Place
GENERAL FUND
February 28, 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	12,366,272	-	2,780,606	82%	82%
Licenses & Permits	606,750	606,750	108,339	-	498,411	18%	18%
Fines & Forfeitures	135,400	135,400	11,064	-	124,336	8%	8%
Charges for Services	2,872,100	2,872,100	294,544	-	2,577,556	10%	10%
Miscellaneous	281,300	281,300	56,570	-	224,730	20%	20%
Intergovernmental	272,000	272,000	3,274	-	268,726	1%	1%
Transfers In	1,695,300	1,695,300	282,550	-	1,412,750	17%	17%
TOTAL REVENUES	21,009,728	21,009,728	13,122,612	-	7,887,116	62%	62%
EXPENDITURES							
Administration	1,725,970	1,773,982	181,778	216,529	1,375,675	10%	22%
Finance	1,847,400	1,847,400	277,671	306,882	1,262,848	15%	32%
Police	5,531,200	5,532,887	746,541	5,446	4,780,900	13%	14%
Fire	3,850,000	3,850,000	516,590	36,930	3,296,480	13%	14%
Public Works	3,621,050	3,640,575	465,869	431,539	2,743,167	13%	25%
Parks & Recreation	4,113,450	4,244,950	385,798	361,734	3,372,418	9%	18%
Transfers Out	587,000	5,307,000	97,834	-	489,166	2%	2%
TOTAL EXPENDITURES	21,276,070	26,196,794	2,672,081	1,359,059	17,320,654	10%	15%
NET REVENUE (EXPENDITURE)	\$ (266,342)	\$ (5,187,066)	\$ 10,450,532				

City of West University Place
WATER & SEWER FUND
February 28, 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	561,693	-	7,749,307	7%	7%
Miscellaneous	9,900	9,900	696	-	9,204	7%	7%
Other Financing Sources	44,600	44,600	-	-	44,600	0%	0%
TOTAL REVENUES	8,365,500	8,365,500	562,389	-	7,803,111	7%	7%
EXPENDITURES							
Finance	266,700	266,700	36,140	31,037	199,523	14%	25%
Public Works	4,431,300	4,453,648	625,090	2,020,552	1,808,007	14%	59%
Transfer To General Fund	1,250,000	1,250,000	208,334	-	1,041,666	17%	17%
Transfer to W&S CIP Fund	2,700,000	2,700,000	450,000	-	2,250,000	17%	17%
Transfer to Debt Service Fund	388,020	388,020	385,383	-	2,637	99%	99%
TOTAL EXPENDITURES	9,036,020	9,058,368	1,704,946	2,051,589	5,301,833	19%	41%
NET REVENUE (EXPENDITURE)	\$ (670,520)	\$ (692,868)	\$ (1,142,557)				

City of West University Place
SOLID WASTE FUND
February 28, 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	150,103	-	1,641,397	8%	8%
Miscellaneous	4,400	4,400	315	-	4,085	7%	7%
TOTAL REVENUES	1,795,900	1,795,900	150,999	-	1,644,901	8%	8%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	178,322	311,675	836,003	13%	37%
Curbside Recycling	410,100	410,100	46,542	180,313	183,244	11%	55%
Curbside Green Waste Recycling	199,600	199,600	17,734	77,212	104,655	9%	48%
TOTAL EXPENDITURES	1,935,700	1,935,700	242,598	569,200	1,123,903	13%	42%
NET REVENUE (EXPENDITURE)	\$ (139,800)	\$ (139,800)	\$ (91,599)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
February 28, 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	256,866	-	1,284,334	15%	15%
TRANSFER FROM WATER & SEWER FUND	139,000	139,000	23,166	-	115,834	17%	17%
TRANSFER FROM SOLID WASTE FUND	45,800	45,800	7,634	-	38,166	17%	17%
EARNINGS ON INVESTMENTS	2,500	2,500	153	-	2,347	6%	6%
TOTAL REVENUES	1,728,500	1,948,500	287,819	-	1,440,681	15%	15%
EXPENDITURES							
PERSONNEL	602,700	602,700	71,739	-	530,961	12%	12%
OFFICE SUPPLIES	1,000	1,000	40	-	960	4%	4%
OPERATING SUPPLIES	10,500	10,500	757	-	9,743	7%	7%
EQUIPMENT MAINTENANCE	10,000	10,000	375	-	9,625	4%	4%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	640,000	586,000	83,756	11,755	544,489	14%	16%
TELE-COMMUNICATIONS & DATA & RADIO	220,000	274,000	75,045	136,195	8,761	27%	77%
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	20,018	-	74,982	21%	21%
HIGH TECHNOLOGY REPLACEMENTS	100,000	320,000	1,538	-	98,462	0%	0%
TRANSFER TO ASSET REPLACEMENT FUND	20,700	20,700	3,450	-	17,250	17%	17%
TOTAL EXPENDITURES	1,727,900	1,947,900	256,717	147,950	1,323,233	13%	21%
NET REVENUE (EXPENDITURE)	\$ 600	\$ 600	\$ 31,102				

City of West University Place
VEHICLE REPLACEMENT FUND
February 28, 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	57,166	-	285,834	17%	17%
TRANSFER FROM WATER & SEWER FUND	93,000	93,000	15,500	-	77,500	17%	17%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	35,834	-	179,166	17%	17%
EARNINGS ON INVESTMENTS	17,200	17,200	862	-	16,338	5%	5%
TOTAL REVENUES	668,200	668,200	109,362	-	558,838	16%	16%
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	\$ 109,362				

City of West University Place
ASSET REPLACEMENT FUND
February 28, 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	89,884	-	449,416	17%	17%
TRANSFER FROM WATER & SEWER FUND	92,900	92,900	15,484	-	77,416	17%	17%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,700	20,700	3,450	-	17,250	17%	17%
EARNINGS ON INVESTMENTS	14,100	14,100	1,028	-	13,072	7%	7%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	677,000	677,000	109,846	-	567,154	16%	16%
EXPENDITURES							
OTHER EQUIPMENT	186,600	186,600	-	44,300	142,300	0%	24%
TOTAL EXPENDITURES	186,600	186,600	-	44,300	142,300	0%	24%
NET REVENUE (EXPENDITURE)	\$ 490,400	\$ 490,400	\$ 109,846				

City of West University Place
EMPLOYEE BENEFIT FUND
February 28, 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	333,150	-	1,937,850	15%	15%
Miscellaneous	5,600	5,600	534	-	5,066	10%	10%
Transfers In	35,000	35,000	5,834	-	29,166	17%	17%
TOTAL REVENUES	2,311,600	2,311,600	339,519	-	1,972,081	15%	15%
EXPENDITURES							
Personnel Services	2,279,500	2,279,500	340,122	-	1,939,378	15%	15%
Services	37,500	37,500	6,339	31,697	(536)	17%	101%
TOTAL EXPENDITURES	2,317,000	2,317,000	346,461	31,697	1,938,842	15%	16%
NET REVENUE (EXPENDITURE)	\$ (5,400)	\$ (5,400)	\$ (6,943)				

City of West University Place
 HR SERVICES FUND
 February 28, 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	30	-	1,870	2%	2%
Transfers In	252,000	252,000	42,000	-	210,000	17%	17%
TOTAL REVENUES	253,900	253,900	42,030	-	211,870	17%	17%
EXPENDITURES							
Personnel Services	118,700	118,700	2,458	-	116,242	2%	2%
Transfers Out	135,200	135,200	22,550	-	112,650	17%	17%
TOTAL EXPENDITURES	253,900	253,900	25,008	-	228,892	10%	10%
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ 17,022				

City of West University Place
DEBT SERVICE FUND
February 28, 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	6,480,899	-	308,205	95%	95%
PRIOR YEAR PROPERTY TAXES	35,000	35,000	9,137	-	25,863	26%	26%
PENALTY AND INTEREST	30,500	30,500	6,423	-	24,077	21%	21%
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	6,881,843	-	368,281	95%	95%
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	\$ 2,728,870				

City of West University Place
CAPITAL PROJECTS FUND
February 28, 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	161	-	2,639	6%	6%
TRANSFER FROM GENERAL FUND	300,000	300,000	50,000	-	250,000	17%	17%
TOTAL REVENUES	302,800	302,800	50,161	-	252,639	17%	17%
EXPENDITURES							
PROFESSIONAL SERVICES	75,000	246,970	10,645	54,325	182,000	4%	26%
CONSTRUCTION COSTS	425,000	425,000	75,254	24,746	325,000	18%	24%
TOTAL EXPENDITURES	500,000	671,970	85,899	79,071	507,000	13%	25%
NET REVENUE (EXPENDITURE)	\$ (197,200)	\$ (369,170)	\$ (35,737)				

City of West University Place
2019 CO's
February 28, 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	863	-	13,037	6.21%	6.21%
TOTAL REVENUES	13,900	13,900	863	-	13,037	6.21%	6.21%
EXPENDITURES							
TECHNOLOGY PROJECTS	-	2,160,000	-	-	2,160,000	0.00%	0.00%
CONSTRUCTION COSTS	-	317,359	14,667	367,926	(65,234)	4.62%	120.56%
TOTAL EXPENDITURES	-	2,477,359	14,667	367,926	2,094,766	0.59%	15.44%
NET REVENUE (EXPENDITURE)	\$ 13,900	\$ (2,463,459)	\$ (13,805)				

City of West University Place
CAPITAL RESERVE FUND
 February 28, 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
 February 28, 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	3,429	-	58,571	6%	6%
TRANSFER FROM METRO GRANT FUND	575,000	575,000	95,834	-	479,166	17%	17%
TOTAL REVENUES	14,035,119	14,035,119	99,263	-	13,935,856	1%	1%
EXPENDITURES							
PROFESSIONAL SERVICES	415,000	7,481,773	5,488	473,786	7,002,500	0%	6%
CONSTRUCTION COSTS	125,000	31,784,321	-	-	31,784,321	0%	0%
TOTAL EXPENDITURES	540,000	39,266,094	5,488	473,786	38,786,821	0%	1%
NET REVENUE (EXPENDITURE)	\$ 13,495,119	\$ (25,230,975)	\$ 93,775				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
February 28, 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	747	-	7,053	10%	10%
TRANSFER FROM WATER & SEWER FUND	2,700,000	2,700,000	450,000	-	2,250,000	17%	17%
TOTAL REVENUES	2,707,800	2,707,800	450,747	-	2,257,053	17%	17%
EXPENDITURES							
PROFESSIONAL SERVICES	1,800,000	1,870,951	957	4,329	1,865,665	0%	0%
OTHER CONSTRUCTION COSTS	540,000	1,873,568	18,620	47,967	1,806,981	1%	4%
TOTAL EXPENDITURES	2,340,000	3,744,520	19,577	52,296	3,672,646	1%	2%
NET REVENUE (EXPENDITURE)	\$ 367,800	\$ (1,036,720)	\$ 431,169				

City of West University Place
SPECIAL REVENUE FUNDS
February 28, 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	25	-	40,775	0%	0%
TOTAL EXPENDITURES	30,000	30,000	-	-	30,000	0%	0%
NET REVENUE (EXPENDITURE)	10,800	10,800	25	-	10,775	0%	0%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	250,000	250,000	-	-	250,000	0%	0%
TOTAL EXPENDITURES	250,000	253,100	18,320	-	234,780	7%	7%
NET REVENUE (EXPENDITURE)	-	(3,100)	(18,320)	-	15,220	591%	591%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	356	-	4,644	7%	7%
TOTAL EXPENDITURES	2,000	2,000	-	-	2,000	0%	0%
NET REVENUE (EXPENDITURE)	3,000	3,000	356	-	2,644	12%	12%
TREE REPLACEMENT FUND							
TOTAL REVENUES	31,700	31,700	11,350	-	20,350	36%	36%
TOTAL EXPENDITURES	50,000	50,000	-	7,000	43,000	0%	14%
NET REVENUE (EXPENDITURE)	(18,300)	(18,300)	11,350	(7,000)	(22,650)	-62%	-24%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,300	4,300	404	-	3,896	9%	9%
TOTAL EXPENDITURES	15,000	15,000	-	-	15,000	0%	0%
NET REVENUE (EXPENDITURE)	(10,700)	(10,700)	404	-	(11,104)	-4%	-4%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	610,100	610,100	(73,572)	-	683,672	-12%	-12%
TOTAL EXPENDITURES	575,000	575,000	95,834	-	479,166	17%	17%
NET REVENUE (EXPENDITURE)	35,100	35,100	(169,406)	-	204,506	-483%	-483%
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	200	200	1,047	-	(847)	524%	524%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	200	200	1,047	-	(847)	524%	524%

City of West University Place
SPECIAL REVENUE FUNDS
February 28, 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
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,700	2,700	2,376	-	324	88%	88%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,700	2,700	2,376	-	324	88%	88%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	5	-	(5)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	5	-	(5)	-	-
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	22,149,772	-	39,915,099		
GRAND TOTAL EXPENDITURES	48,371,064	96,379,159	9,640,568	5,240,317	76,427,738		
GRAND TOTAL NET REVENUE (EXPENDITURE)	13,693,807	(29,594,288)	12,509,204	(5,240,317)	(36,512,639)		