

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2021



Attached are the revenue and expenditure reports for the period ending **April 30, 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 above 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. The large transfer out represents the transfer of excess unassigned fund balance, which was approved by City Council on March 22, 2021.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, April's billing for March 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 paid February 1.

SOLID WASTE FUND

With the one month lag in billing, March solid waste collection revenues are on target for this point in the fiscal year. 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

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2021



VEHICLE REPLACEMENT FUND (Cont.)

its service life; therefore, the expenditures patterns do not follow the pro-rata model. To date, the only expenses incurred have been for upfitting of the animal control van, Fire Marshal truck and two patrol vehicles. The new fire truck, that was ordered and paid for in 2020, was also received and put in service in April 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, the only expenditure was for the deck renovation at Colonial Park pool.

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 in February 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, Water Pumping & Storage Study, Alternative Storm Water Detention Options Study, Citywide Street & Drainage Improvements,

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2021



CAPITAL PROJECT FUNDS (Cont.)

WWTP Weir Replacement, Wake Forest Tank Repairs, Buffalo Speedway Construction, Street Maintenance, and Drinking Water Efficiency Study. The personnel expenses for the Capital Projects Manager are included in the Transportation Improvement Fund.

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

City of West University Place
GENERAL FUND
April 30, 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	13,136,031	-	2,010,847	87%	87%
Licenses & Permits	606,750	606,750	272,487	-	334,263	45%	45%
Fines & Forfeitures	135,400	135,400	27,810	-	107,590	21%	21%
Charges for Services	2,872,100	2,872,100	729,462	-	2,142,638	25%	25%
Miscellaneous	281,300	281,300	77,286	-	204,014	27%	27%
Intergovernmental	272,000	272,000	6,778	-	265,222	2%	2%
Transfers In	1,695,300	1,695,300	565,100	-	1,130,200	33%	33%
TOTAL REVENUES	21,009,728	21,009,728	14,814,954	-	6,194,774	71%	71%
EXPENDITURES							
Administration	1,725,970	1,773,982	465,092	173,383	1,135,506	26%	36%
Finance	1,847,400	1,847,400	582,936	223,823	1,040,641	32%	44%
Police	5,531,200	5,532,887	1,505,055	4,748	4,023,083	27%	27%
Fire	3,850,000	3,850,000	1,060,037	37,529	2,752,434	28%	29%
Public Works	3,621,050	3,640,575	973,300	473,676	2,193,599	27%	40%
Parks & Recreation	4,113,450	4,244,950	925,838	310,763	2,883,349	22%	29%
Transfers Out	587,000	5,307,000	4,915,668	-	391,332	93%	93%
TOTAL EXPENDITURES	21,276,070	26,196,794	10,427,927	1,223,922	14,419,945	40%	44%
NET REVENUE (EXPENDITURE)	\$ (266,342)	\$ (5,187,066)	\$ 4,387,026				

City of West University Place
WATER & SEWER FUND
April 30, 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	1,840,236	-	6,470,764	22%	22%
Miscellaneous	9,900	9,900	986	-	8,914	10%	10%
Other Financing Sources	44,600	44,600	-	-	44,600	0%	0%
TOTAL REVENUES	8,365,500	8,365,500	1,841,222	-	6,524,278	22%	22%
EXPENDITURES							
Finance	266,700	266,700	76,310	23,951	166,439	29%	38%
Public Works	4,431,300	4,453,648	1,167,658	1,784,688	1,501,302	26%	66%
Transfer To General Fund	1,250,000	1,250,000	416,668	-	833,332	33%	33%
Transfer to W&S CIP Fund	2,700,000	2,700,000	900,000	-	1,800,000	33%	33%
Transfer to Debt Service Fund	388,020	388,020	385,383	-	2,637	99%	99%
TOTAL EXPENDITURES	9,036,020	9,058,368	2,946,019	1,808,639	4,303,710	33%	52%
NET REVENUE (EXPENDITURE)	\$ (670,520)	\$ (692,868)	\$ (1,104,797)				

City of West University Place
SOLID WASTE FUND
April 30, 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	452,381	-	1,339,119	25%	25%
Sales of Recyclables	-	-	581	-	(581)	-	-
Miscellaneous	4,400	4,400	570	-	3,830	13%	13%
TOTAL REVENUES	1,795,900	1,795,900	453,532	-	1,342,368	25%	25%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	387,769	259,232	678,999	29%	49%
Curbside Recycling	410,100	410,100	113,024	162,412	134,663	28%	67%
Curbside Green Waste Recycling	199,600	199,600	47,712	68,571	83,317	24%	58%
TOTAL EXPENDITURES	1,935,700	1,935,700	548,505	490,215	896,980	28%	54%
NET REVENUE (EXPENDITURE)	\$ (139,800)	\$ (139,800)	\$ (94,973)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
April 30, 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	733,732	-	1,027,468	42%	42%
TRANSFER FROM WATER & SEWER FUND	139,000	139,000	46,332	-	92,668	33%	33%
TRANSFER FROM SOLID WASTE FUND	45,800	45,800	15,268	-	30,532	33%	33%
EARNINGS ON INVESTMENTS	2,500	2,500	290	-	2,210	12%	12%
TOTAL REVENUES	1,728,500	1,948,500	795,622	-	1,152,878	41%	41%
EXPENDITURES							
PERSONNEL	602,700	602,700	153,110	-	449,590	25%	25%
OFFICE SUPPLIES	1,000	1,000	240	-	760	24%	24%
OPERATING SUPPLIES	10,500	10,500	4,433	-	6,067	42%	42%
EQUIPMENT MAINTENANCE	10,000	10,000	1,454	-	8,546	15%	15%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	640,000	586,000	170,153	9,111	406,736	29%	31%
TELE-COMMUNICATIONS & DATA & RADIO	220,000	274,000	112,478	89,120	72,402	41%	74%
CONSULTANTS	15,000	15,000	2,981	-	12,019	20%	20%
PROFESSIONAL DUES	1,200	1,200	-	-	1,200	0%	0%
TRAVEL & TRAINING	11,800	11,800	(450)	-	12,250	-4%	-4%
OTHER CONTRACTED SERVICES	95,000	95,000	40,036	-	54,964	42%	42%
HIGH TECHNOLOGY REPLACEMENTS	100,000	320,000	177,987	42,966	99,047	56%	69%
TRANSFER TO ASSET REPLACEMENT FUND	20,700	20,700	6,900	-	13,800	33%	33%
TOTAL EXPENDITURES	1,727,900	1,947,900	669,322	141,196	1,137,381	34%	42%
NET REVENUE (EXPENDITURE)	\$ 600	\$ 600	\$ 126,300				

City of West University Place
VEHICLE REPLACEMENT FUND
April 30, 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	114,332	-	228,668	33%	33%
TRANSFER FROM WATER & SEWER FUND	93,000	93,000	31,000	-	62,000	33%	33%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	71,668	-	143,332	33%	33%
EARNINGS ON INVESTMENTS	17,200	17,200	1,470	-	15,730	9%	9%
TOTAL REVENUES	668,200	668,200	218,470	-	449,730	33%	33%
EXPENDITURES							
AUTOMOBILES	106,000	167,980	61,130	77,718	29,132	36%	83%
LIGHT TRUCKS	47,000	47,000	-	-	47,000	0%	0%
TRUCKS	-	-	747,617	-	(747,617)	0%	0%
TOTAL EXPENDITURES	153,000	214,980	808,747	77,718	(671,485)	376%	412%
NET REVENUE (EXPENDITURE)	\$ 515,200	\$ 453,220	\$ (590,277)				

City of West University Place
ASSET REPLACEMENT FUND
April 30, 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	179,768	-	359,532	33%	33%
TRANSFER FROM WATER & SEWER FUND	92,900	92,900	30,968	-	61,932	33%	33%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,700	20,700	6,900	-	13,800	33%	33%
EARNINGS ON INVESTMENTS	14,100	14,100	1,751	-	12,349	12%	12%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	677,000	677,000	219,387	-	457,613	32%	32%
EXPENDITURES							
OTHER EQUIPMENT	186,600	186,600	44,300	44,500	97,800	24%	48%
TOTAL EXPENDITURES	186,600	186,600	44,300	44,500	97,800	24%	48%
NET REVENUE (EXPENDITURE)	\$ 490,400	\$ 490,400	\$ 175,087				

City of West University Place
EMPLOYEE BENEFIT FUND
 April 30, 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	654,490	-	1,616,510	29%	29%
Miscellaneous	5,600	5,600	909	-	4,691	16%	16%
Transfers In	35,000	35,000	11,668	-	23,332	33%	33%
TOTAL REVENUES	2,311,600	2,311,600	667,067	-	1,644,533	29%	29%
EXPENDITURES							
Personnel Services	2,279,500	2,279,500	648,431	-	1,631,069	28%	28%
Services	37,500	37,500	12,679	25,357	(536)	34%	101%
TOTAL EXPENDITURES	2,317,000	2,317,000	661,110	25,357	1,630,533	29%	30%
NET REVENUE (EXPENDITURE)	\$ (5,400)	\$ (5,400)	\$ 5,957				

City of West University Place
HR SERVICES FUND
 April 30, 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	54	-	1,846	3%	3%
Transfers In	252,000	252,000	84,000	-	168,000	33%	33%
TOTAL REVENUES	253,900	253,900	84,054	-	169,846	33%	33%
EXPENDITURES							
Personnel Services	118,700	118,700	7,486	-	111,214	6%	6%
Transfers Out	135,200	135,200	45,100	-	90,100	33%	33%
TOTAL EXPENDITURES	253,900	253,900	52,586	-	201,314	21%	21%
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ 31,468				

City of West University Place
DEBT SERVICE FUND
April 30, 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	6,681,156	-	107,948	98%	98%
PRIOR YEAR PROPERTY TAXES	35,000	35,000	24,357	-	10,643	70%	70%
PENALTY AND INTEREST	30,500	30,500	22,544	-	7,956	74%	74%
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	7,113,440	-	136,684	98%	98%
EXPENDITURES							
BOND PRINCIPAL	6,490,000	6,490,000	6,496,435	-	(6,435)	100%	100%
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	3,500	-	250	93%	93%
TOTAL EXPENDITURES	7,180,374	7,180,374	7,117,907	-	62,467	99%	99%
NET REVENUE (EXPENDITURE)	\$ 69,750	\$ 69,750	\$ (4,467)				

City of West University Place
CAPITAL PROJECTS FUND
 April 30, 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	261	-	2,539	9%	9%
TRANSFER FROM GENERAL FUND	300,000	300,000	100,000	-	200,000	33%	33%
TOTAL REVENUES	302,800	302,800	100,261	-	202,539	33%	33%
EXPENDITURES							
PROFESSIONAL SERVICES	75,000	246,970	36,878	28,091	182,000	15%	26%
CONSTRUCTION COSTS	425,000	425,000	100,123	-	324,877	24%	24%
TOTAL EXPENDITURES	500,000	671,970	137,001	28,091	506,877	20%	25%
NET REVENUE (EXPENDITURE)	\$ (197,200)	\$ (369,170)	\$ (36,740)				

City of West University Place
2019 CO's
April 30, 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	1,446	-	12,454	10%	10%
TOTAL REVENUES	13,900	13,900	1,446	-	12,454	10%	10%
EXPENDITURES							
TECHNOLOGY PROJECTS	-	2,160,000	-	-	2,160,000	0%	0%
CONSTRUCTION COSTS	-	317,359	31,377	350,219	(64,237)	10%	120%
TOTAL EXPENDITURES	-	2,477,359	31,377	350,219	2,095,763	1%	15%
NET REVENUE (EXPENDITURE)	\$ 13,900	\$ (2,463,459)	\$ (29,931)				

City of West University Place
CAPITAL RESERVE FUND
 April 30, 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	-	-	395	-	(395)	-	-
TRANSFER FROM GENERAL FUND	-	4,500,000	4,500,000	-	-	100%	100%
TOTAL REVENUES	-	4,500,000	4,500,395	-	(395)	100%	100%
EXPENDITURES							
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	\$ -	\$ 4,500,000	\$ 4,500,395				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
April 30, 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	5,590	-	56,410	9%	9%
TRANSFER FROM METRO GRANT FUND	575,000	575,000	191,668	-	383,332	33%	33%
TOTAL REVENUES	14,035,119	14,035,119	197,258	-	13,837,861	1%	1%
EXPENDITURES							
REGULAR WAGES	-	-	12,500	-	(12,500)	-	-
HEALTH & DENTAL	-	-	2,219	-	(2,219)	-	-
TMRS	-	-	1,655	-	(1,655)	-	-
FICA	-	-	904	-	(904)	-	-
WORKERS COMPENSATION ALLOWANCES	-	-	175	-	(175)	-	-
OTHER BENEFITS	-	-	68	-	(68)	-	-
PROFESSIONAL SERVICES	415,000	7,481,773	463,005	1,502,488	5,516,280	6%	26%
CONSTRUCTION COSTS	125,000	31,784,321	939,649	56,351	30,788,321	3%	3%
TOTAL EXPENDITURES	540,000	39,266,094	1,420,227	1,558,839	36,287,028	4%	8%
NET REVENUE (EXPENDITURE)	\$ 13,495,119	\$ (25,230,975)	\$ (1,222,970)				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 April 30, 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	1,219	-	6,581	16%	16%
TRANSFER FROM WATER & SEWER FUND	2,700,000	2,700,000	900,000	-	1,800,000	33%	33%
TOTAL REVENUES	2,707,800	2,707,800	901,219	-	1,806,581	33%	33%
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	604,979	213,436	1,055,153	32%	44%
TOTAL EXPENDITURES	2,340,000	3,744,520	605,936	217,765	2,920,818	16%	22%
NET REVENUE (EXPENDITURE)	\$ 367,800	\$ (1,036,720)	\$ 295,282				

City of West University Place
SPECIAL REVENUE FUNDS
April 30, 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	40	-	40,760	0%	0%
TOTAL EXPENDITURES	30,000	30,000	2,175	-	27,825	7%	7%
NET REVENUE (EXPENDITURE)	10,800	10,800	(2,135)	-	12,935	-20%	-20%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	250,000	250,000	394,188	-	(144,188)	158%	158%
TOTAL EXPENDITURES	250,000	253,100	15,220	140,621	97,259	6%	62%
NET REVENUE (EXPENDITURE)	-	(3,100)	378,968	(140,621)	(241,447)	-12225%	-7689%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	912	-	4,088	18%	18%
TOTAL EXPENDITURES	2,000	2,000	-	-	2,000	0%	0%
NET REVENUE (EXPENDITURE)	3,000	3,000	912	-	2,088	30%	30%
TREE REPLACEMENT FUND							
TOTAL REVENUES	31,700	31,700	14,007	-	17,693	44%	44%
TOTAL EXPENDITURES	50,000	50,000	-	7,000	43,000	0%	14%
NET REVENUE (EXPENDITURE)	(18,300)	(18,300)	14,007	(7,000)	(25,307)	-77%	-38%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,300	4,300	1,035	-	3,265	24%	24%
TOTAL EXPENDITURES	15,000	15,000	-	-	15,000	0%	0%
NET REVENUE (EXPENDITURE)	(10,700)	(10,700)	1,035	-	(11,735)	-10%	-10%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	610,100	610,100	101,528	-	508,572	17%	17%
TOTAL EXPENDITURES	575,000	575,000	191,668	-	383,332	33%	33%
NET REVENUE (EXPENDITURE)	35,100	35,100	(90,140)	-	125,240	-257%	-257%
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	200	200	3,591	-	(3,391)	1796%	1796%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	200	200	3,591	-	(3,391)	1796%	1796%

City of West University Place
SPECIAL REVENUE FUNDS
 April 30, 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	2,383	-	317	88%	88%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,700	2,700	2,383	-	317	88%	88%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	39	-	(39)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	39	-	(39)	-	-
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	2	-	(2)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	2	-	(2,502)	0%	0%
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	\$ 62,064,871	\$ 66,784,871	\$ 32,426,878	\$ -	\$ 34,357,994		
GRAND TOTAL EXPENDITURES	\$ 48,371,064	\$ 96,379,159	\$ 25,896,980	\$ 6,114,083	\$ 64,243,095		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 13,693,807	\$ (29,594,288)	\$ 6,529,897	\$ (6,114,083)	\$ (29,885,102)		