

FINANCIAL SUMMARY FOR THE PERIOD ENDING MAY 31, 2021

Attached are the revenue and expenditure reports for the period ending **May 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 above the pro-rata amount for the year. Parks fees are just slightly 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, May's billing for April 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, April 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 its service

FINANCIAL SUMMARY FOR THE PERIOD ENDING MAY 31, 2021



VEHICLE REPLACEMENT FUND (Cont.)

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 MAY 31, 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
May 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	13,432,515	-	1,714,363	89%	89%
Licenses & Permits	606,750	606,750	349,486	-	257,264	58%	58%
Fines & Forfeitures	135,400	135,400	37,618	-	97,782	28%	28%
Charges for Services	2,872,100	2,872,100	1,191,318	-	1,680,782	41%	41%
Miscellaneous	281,300	281,300	94,011	-	187,289	33%	33%
Intergovernmental	272,000	272,000	8,590	-	263,410	3%	3%
Transfers In	1,695,300	1,695,300	776,198	-	919,102	46%	46%
TOTAL REVENUES	21,009,728	21,009,728	15,889,737	-	5,119,991	76%	76%
EXPENDITURES							
Administration	1,725,970	1,773,982	576,084	152,036	1,045,862	32%	41%
Finance	1,847,400	1,847,400	747,795	179,560	920,046	40%	50%
Police	5,531,200	5,532,887	1,868,314	4,590	3,659,983	34%	34%
Fire	3,850,000	3,850,000	1,398,203	28,714	2,423,083	36%	37%
Public Works	3,621,050	3,640,575	1,231,837	433,860	1,974,877	34%	46%
Parks & Recreation	4,113,450	4,244,950	1,215,573	261,740	2,767,637	29%	35%
Transfers Out	587,000	5,307,000	4,964,585	-	342,415	94%	94%
TOTAL EXPENDITURES	21,276,070	26,196,794	12,002,392	1,060,501	13,133,901	46%	50%
NET REVENUE (EXPENDITURE)	\$ (266,342)	\$ (5,187,066)	\$ 3,887,345				

City of West University Place
WATER & SEWER FUND
May 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	2,370,404	-	5,940,596	29%	29%
Miscellaneous	9,900	9,900	1,123	-	8,777	11%	11%
Other Financing Sources	44,600	44,600	43,199	-	1,401	97%	97%
TOTAL REVENUES	8,365,500	8,365,500	2,414,726	-	5,950,774	29%	29%
EXPENDITURES							
Finance	266,700	266,700	96,482	21,063	149,155	36%	44%
Public Works	4,431,300	4,453,648	1,458,871	1,612,207	1,382,570	33%	69%
Transfer To General Fund	1,250,000	1,250,000	520,835	-	729,165	42%	42%
Transfer to W&S CIP Fund	2,700,000	2,700,000	1,125,000	-	1,575,000	42%	42%
Transfer to Debt Service Fund	388,020	388,020	385,383	-	2,637	99%	99%
TOTAL EXPENDITURES	9,036,020	9,058,368	3,586,571	1,633,270	3,838,527	40%	58%
NET REVENUE (EXPENDITURE)	\$ (670,520)	\$ (692,868)	\$ (1,171,844)				

City of West University Place
SOLID WASTE FUND
May 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	603,542	-	1,187,958	34%	34%
Sales of Recyclables	-	-	581	-	(581)	-	-
Miscellaneous	4,400	4,400	666	-	3,734	15%	15%
TOTAL REVENUES	1,795,900	1,795,900	604,790	-	1,191,110	34%	34%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	478,857	235,110	612,033	36%	54%
Curbside Recycling	410,100	410,100	145,514	154,056	110,531	35%	73%
Curbside Green Waste Recycling	199,600	199,600	60,096	65,047	74,457	30%	63%
TOTAL EXPENDITURES	1,935,700	1,935,700	684,467	454,213	797,020	35%	59%
NET REVENUE (EXPENDITURE)	\$ (139,800)	\$ (139,800)	\$ (79,677)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
May 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	862,165	-	899,035	49%	49%
TRANSFER FROM WATER & SEWER FUND	139,000	139,000	57,915	-	81,085	42%	42%
TRANSFER FROM SOLID WASTE FUND	45,800	45,800	19,085	-	26,715	42%	42%
EARNINGS ON INVESTMENTS	2,500	2,500	330	-	2,170	13%	13%
TOTAL REVENUES	1,728,500	1,948,500	939,495	-	1,009,005	48%	48%
EXPENDITURES							
PERSONNEL	602,700	602,700	193,711	-	408,989	32%	32%
OFFICE SUPPLIES	1,000	1,000	240	-	760	24%	24%
OPERATING SUPPLIES	10,500	10,500	4,570	-	5,930	44%	44%
EQUIPMENT MAINTENANCE	10,000	10,000	2,274	-	7,726	23%	23%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	640,000	586,000	214,892	7,788	363,320	37%	38%
TELE-COMMUNICATIONS & DATA & RADIO	220,000	274,000	125,724	89,233	59,043	46%	78%
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	50,045	-	44,955	53%	53%
HIGH TECHNOLOGY REPLACEMENTS	100,000	320,000	210,335	30,293	79,372	66%	75%
TRANSFER TO ASSET REPLACEMENT FUND	20,700	20,700	8,625	-	12,075	42%	42%
TOTAL EXPENDITURES	1,727,900	1,947,900	812,947	127,315	1,007,638	42%	48%
NET REVENUE (EXPENDITURE)	\$ 600	\$ 600	\$ 126,548				

City of West University Place
VEHICLE REPLACEMENT FUND
May 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	142,915	-	200,085	42%	42%
TRANSFER FROM WATER & SEWER FUND	93,000	93,000	38,750	-	54,250	42%	42%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	89,585	-	125,415	42%	42%
EARNINGS ON INVESTMENTS	17,200	17,200	1,664	-	15,536	10%	10%
TOTAL REVENUES	668,200	668,200	272,914	-	395,286	41%	41%
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)	-	-
TOTAL EXPENDITURES	153,000	214,980	808,747	77,718	(671,485)	376%	412%
NET REVENUE (EXPENDITURE)	\$ 515,200	\$ 453,220	\$ (535,833)				

City of West University Place
ASSET REPLACEMENT FUND
May 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	224,710	-	314,590	42%	42%
TRANSFER FROM WATER & SEWER FUND	92,900	92,900	38,710	-	54,190	42%	42%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,700	20,700	8,625	-	12,075	42%	42%
EARNINGS ON INVESTMENTS	14,100	14,100	1,982	-	12,118	14%	14%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	677,000	677,000	274,027	-	402,973	40%	40%
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	\$ 229,727				

City of West University Place
EMPLOYEE BENEFIT FUND
May 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	810,781	-	1,460,219	36%	36%
Miscellaneous	5,600	5,600	1,028	-	4,572	18%	18%
Transfers In	35,000	35,000	14,585	-	20,415	42%	42%
TOTAL REVENUES	2,311,600	2,311,600	826,394	-	1,485,206	36%	36%
EXPENDITURES							
Personnel Services	2,279,500	2,279,500	790,683	-	1,488,817	35%	35%
Services	37,500	37,500	15,848	22,188	(536)	42%	101%
TOTAL EXPENDITURES	2,317,000	2,317,000	806,531	22,188	1,488,281	35%	36%
NET REVENUE (EXPENDITURE)	\$ (5,400)	\$ (5,400)	\$ 19,862				

City of West University Place
 HR SERVICES FUND
 May 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	62	-	1,838	3%	3%
Transfers In	252,000	252,000	105,000	-	147,000	42%	42%
TOTAL REVENUES	253,900	253,900	105,062	-	148,838	41%	41%
EXPENDITURES							
Personnel Services	118,700	118,700	15,256	-	103,444	13%	13%
Transfers Out	135,200	135,200	169,397	-	(34,197)	125%	125%
TOTAL EXPENDITURES	253,900	253,900	184,653	-	69,247	73%	73%
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ (79,591)				

City of West University Place
DEBT SERVICE FUND
May 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	6,699,161	-	89,943	99%	99%
PRIOR YEAR PROPERTY TAXES	35,000	35,000	24,628	-	10,372	70%	70%
PENALTY AND INTEREST	30,500	30,500	24,152	-	6,348	79%	79%
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	7,133,324	-	116,800	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	\$ 15,417				

City of West University Place
CAPITAL PROJECTS FUND
May 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	293	-	2,507	10%	10%
TRANSFER FROM GENERAL FUND	300,000	300,000	125,000	-	175,000	42%	42%
TOTAL REVENUES	302,800	302,800	125,293	-	177,507	41%	41%
EXPENDITURES							
PROFESSIONAL SERVICES	75,000	246,970	46,876	18,094	182,000	19%	26%
CONSTRUCTION COSTS	425,000	425,000	100,123	-	324,877	24%	24%
TOTAL EXPENDITURES	500,000	671,970	146,999	18,094	506,877	22%	25%
NET REVENUE (EXPENDITURE)	\$ (197,200)	\$ (369,170)	\$ (21,705)				

City of West University Place
2019 CO's
May 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	1,627	-	12,273	12%	12%
TOTAL REVENUES	13,900	13,900	1,627	-	12,273	12%	12%
EXPENDITURES							
TECHNOLOGY PROJECTS	-	2,160,000	292,264	1,473,636	394,100	14%	82%
CONSTRUCTION COSTS	-	317,359	51,713	329,883	(64,237)	16%	120%
TOTAL EXPENDITURES	-	2,477,359	343,977	1,803,519	329,863	14%	87%
NET REVENUE (EXPENDITURE)	\$ 13,900	\$ (2,463,459)	\$ (342,350)				

City of West University Place
CAPITAL RESERVE FUND
May 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	-	-	707	-	(707)	-	-
TRANSFER FROM GENERAL FUND	-	4,500,000	4,500,000	-	-	100%	100%
TOTAL REVENUES	-	4,500,000	4,500,707	-	(707)	100%	100%
EXPENDITURES							
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	\$ -	\$ 4,500,000	\$ 4,500,707				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
May 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	6,230	-	55,770	10%	10%
TRANSFER FROM METRO GRANT FUND	575,000	575,000	239,585	-	335,415	42%	42%
TOTAL REVENUES	14,035,119	14,035,119	245,815	-	13,789,304	2%	2%
EXPENDITURES							
REGULAR WAGES	-	-	12,500	-	(12,500)	-	-
HEALTH & DENTAL	-	-	2,219	-	(2,219)	-	-
TMRS	-	-	1,655	-	(1,655)	-	-
FICA	-	-	904	-	(904)	-	-
WORKERS COMPENSATION ALLOWANCES	-	-	52	-	(52)	-	-
OTHER BENEFITS	-	-	175	-	(175)	-	-
PROFESSIONAL SERVICES	-	-	68	-	(68)	-	-
PROFESSIONAL SERVICES	415,000	7,481,773	691,157	1,274,336	5,516,280	9%	26%
CONSTRUCTION COSTS	125,000	31,784,321	982,067	14,013	30,788,241	3%	3%
TOTAL EXPENDITURES	540,000	39,266,094	1,690,797	1,288,349	36,286,948	4%	8%
NET REVENUE (EXPENDITURE)	\$ 13,495,119	\$ (25,230,975)	\$ (1,444,982)				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 May 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	1,389	-	6,412	18%	18%
TRANSFER FROM WATER & SEWER FUND	2,700,000	2,700,000	1,125,000	-	1,575,000	42%	42%
TOTAL REVENUES	2,707,800	2,707,800	1,126,389	-	1,581,412	42%	42%
EXPENDITURES							
PROFESSIONAL SERVICES	1,800,000	1,870,951	81,382	223,904	1,565,665	4%	16%
OTHER CONSTRUCTION COSTS	540,000	1,873,568	662,910	156,474	1,054,184	35%	44%
TOTAL EXPENDITURES	2,340,000	3,744,520	744,292	380,379	2,619,849	20%	30%
NET REVENUE (EXPENDITURE)	\$ 367,800	\$ (1,036,720)	\$ 382,096				

City of West University Place
SPECIAL REVENUE FUNDS
May 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	45	-	40,755	0%	0%
TOTAL EXPENDITURES	30,000	30,000	2,175	-	27,825	7%	7%
NET REVENUE (EXPENDITURE)	10,800	10,800	(2,130)	-	12,930	-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	20,095	155,636	77,369	8%	69%
NET REVENUE (EXPENDITURE)	-	(3,100)	374,093	(155,636)	(221,557)	-12068%	-7047%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	1,272	-	3,728	25%	25%
TOTAL EXPENDITURES	2,000	2,000	-	-	2,000	0%	0%
NET REVENUE (EXPENDITURE)	3,000	3,000	1,272	-	1,728	42%	42%
TREE REPLACEMENT FUND							
TOTAL REVENUES	31,700	31,700	14,029	-	17,671	44%	44%
TOTAL EXPENDITURES	50,000	50,000	5,990	1,010	43,000	12%	14%
NET REVENUE (EXPENDITURE)	(18,300)	(18,300)	8,039	(1,010)	(25,329)	-44%	-38%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,300	4,300	1,441	-	2,859	34%	34%
TOTAL EXPENDITURES	15,000	15,000	-	-	15,000	0%	0%
NET REVENUE (EXPENDITURE)	(10,700)	(10,700)	1,441	-	(12,141)	-13%	-13%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	610,100	610,100	170,452	-	439,648	28%	28%
TOTAL EXPENDITURES	575,000	575,000	239,585	-	335,415	42%	42%
NET REVENUE (EXPENDITURE)	35,100	35,100	(69,133)	-	104,233	-197%	-197%
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	200	200	15,334	-	(15,134)	7667%	7667%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	200	200	15,334	-	(15,134)	7667%	7667%

City of West University Place
SPECIAL REVENUE FUNDS
May 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
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,700	2,700	2,385	-	315	88%	88%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,700	2,700	2,385	-	315	88%	88%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	40	-	(40)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	40	-	(40)	-	-
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	3	-	(3)	-	-
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	\$ 62,064,871	\$ 66,784,871	\$ 35,060,653	\$ -	\$ 31,724,218		
GRAND TOTAL EXPENDITURES	\$ 48,371,064	\$ 96,379,159	\$ 29,459,377	\$ 7,066,691	\$ 59,853,090		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 13,693,807	\$ (29,594,288)	\$ 5,601,277	\$ (7,066,691)	\$ (28,128,873)		