

FINANCIAL SUMMARY FOR THE PERIOD ENDING JUNE 30, 2021



Attached are the revenue and expenditure reports for the period ending **June 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 just slightly above budget at this time. Municipal Court Fines are 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, June's billing for May 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, May 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 JUNE 30, 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 JUNE 30, 2021

CAPITAL PROJECT FUNDS (Cont.)

WWTP Weir Replacement, Wake Forest Tank Repairs, SCADA Water System Replacement, WWTP Clarifier Automation, 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 12 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
June 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	13,679,005	-	1,467,873	90%	90%
Licenses & Permits	606,750	606,750	422,950	-	183,800	70%	70%
Fines & Forfeitures	135,400	135,400	47,258	-	88,142	35%	35%
Charges for Services	2,872,100	2,872,100	1,528,026	-	1,344,074	53%	53%
Miscellaneous	281,300	281,300	103,466	-	177,834	37%	37%
Intergovernmental	272,000	272,000	9,468	-	262,532	3%	3%
Transfers In	1,695,300	1,695,300	912,748	-	782,552	54%	54%
TOTAL REVENUES	21,009,728	21,009,728	16,702,922	-	4,306,806	80%	80%
EXPENDITURES							
Administration	1,725,970	1,773,982	698,176	123,437	952,369	39%	46%
Finance	1,847,400	1,847,400	892,576	155,861	798,962	48%	57%
Police	5,531,200	5,532,887	2,229,757	4,396	3,298,734	40%	40%
Fire	3,850,000	3,850,000	1,679,068	22,844	2,148,088	44%	44%
Public Works	3,621,050	3,640,575	1,451,986	416,403	1,772,186	40%	51%
Parks & Recreation	4,113,450	4,244,950	1,535,726	225,499	2,483,725	36%	41%
Transfers Out	587,000	5,307,000	5,013,502	-	293,498	94%	94%
TOTAL EXPENDITURES	21,276,070	26,196,794	13,500,790	948,441	11,747,563	52%	55%
NET REVENUE (EXPENDITURE)	\$ (266,342)	\$ (5,187,066)	\$ 3,202,133				

City of West University Place
WATER & SEWER FUND
 June 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	2,984,785	-	5,326,215	36%	36%
Miscellaneous	9,900	9,900	(24,376)	-	34,276	-246%	-246%
Other Financing Sources	44,600	44,600	43,199	-	1,401	97%	97%
TOTAL REVENUES	8,365,500	8,365,500	3,003,608	-	5,361,892	36%	36%
EXPENDITURES							
Finance	266,700	266,700	117,380	16,905	132,416	44%	50%
Public Works	4,431,300	4,453,648	1,777,312	1,497,251	1,179,084	40%	74%
Transfer To General Fund	1,250,000	1,250,000	625,002	-	624,998	50%	50%
Transfer to W&S CIP Fund	2,700,000	2,700,000	1,350,000	-	1,350,000	50%	50%
Transfer to Debt Service Fund	388,020	388,020	385,383	-	2,637	99%	99%
TOTAL EXPENDITURES	9,036,020	9,058,368	4,255,077	1,514,156	3,289,135	47%	64%
NET REVENUE (EXPENDITURE)	\$ (670,520)	\$ (692,868)	\$ (1,251,469)				

City of West University Place
SOLID WASTE FUND
June 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	754,569	-	1,036,931	42%	42%
Sales of Recyclables	-	-	581	-	(581)	-	-
Miscellaneous	4,400	4,400	(431)	-	4,831	-10%	-10%
TOTAL REVENUES	1,795,900	1,795,900	754,719	-	1,041,181	42%	42%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	580,994	211,061	533,945	44%	60%
Curbside Recycling	410,100	410,100	171,560	140,948	97,593	42%	76%
Curbside Green Waste Recycling	199,600	199,600	75,966	56,919	66,715	38%	67%
TOTAL EXPENDITURES	1,935,700	1,935,700	828,520	408,928	698,252	43%	64%
NET REVENUE (EXPENDITURE)	\$ (139,800)	\$ (139,800)	\$ (73,800)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
June 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	990,598	-	770,602	56%	56%
TRANSFER FROM WATER & SEWER FUND	139,000	139,000	69,498	-	69,502	50%	50%
TRANSFER FROM SOLID WASTE FUND	45,800	45,800	22,902	-	22,898	50%	50%
EARNINGS ON INVESTMENTS	2,500	2,500	265	-	2,235	11%	11%
TOTAL REVENUES	1,728,500	1,948,500	1,083,263	-	865,237	56%	56%
EXPENDITURES							
PERSONNEL	602,700	602,700	233,895	-	368,805	39%	39%
OFFICE SUPPLIES	1,000	1,000	240	-	760	24%	24%
OPERATING SUPPLIES	10,500	10,500	5,281	-	5,219	50%	50%
EQUIPMENT MAINTENANCE	10,000	10,000	2,649	-	7,351	26%	26%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	640,000	586,000	258,678	7,788	319,533	44%	45%
TELE-COMMUNICATIONS & DATA & RADIO	220,000	274,000	141,148	81,327	51,525	52%	81%
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	56,700	-	38,300	60%	60%
HIGH TECHNOLOGY REPLACEMENTS	100,000	320,000	214,118	30,293	75,589	67%	76%
TRANSFER TO ASSET REPLACEMENT FUND	20,700	20,700	10,350	-	10,350	50%	50%
TOTAL EXPENDITURES	1,727,900	1,947,900	925,590	119,408	902,902	48%	54%
NET REVENUE (EXPENDITURE)	\$ 600	\$ 600	\$ 157,673				

City of West University Place
VEHICLE REPLACEMENT FUND
June 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	171,498	-	171,502	50%	50%
TRANSFER FROM WATER & SEWER FUND	93,000	93,000	46,500	-	46,500	50%	50%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	107,502	-	107,498	50%	50%
EARNINGS ON INVESTMENTS	17,200	17,200	1,797	-	15,403	10%	10%
TOTAL REVENUES	668,200	668,200	327,297	-	340,903	49%	49%
EXPENDITURES							
AUTOMOBILES	106,000	167,980	61,130	77,718	29,132	36%	83%
LIGHT TRUCKS	47,000	47,000	-	46,432	568	0%	99%
TRUCKS	-	-	747,617	-	(747,617)	-	-
TOTAL EXPENDITURES	153,000	214,980	808,747	124,150	(717,917)	376%	434%
NET REVENUE (EXPENDITURE)	\$ 515,200	\$ 453,220	\$ (481,449)				

City of West University Place
ASSET REPLACEMENT FUND
 June 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	269,652	-	269,648	50%	50%
TRANSFER FROM WATER & SEWER FUND	92,900	92,900	46,452	-	46,448	50%	50%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,700	20,700	10,350	-	10,350	50%	50%
EARNINGS ON INVESTMENTS	14,100	14,100	1,739	-	12,361	12%	12%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	677,000	677,000	328,193	-	348,807	48%	48%
EXPENDITURES							
OTHER EQUIPMENT	186,600	186,600	48,700	44,500	93,400	26%	50%
TOTAL EXPENDITURES	186,600	186,600	48,700	44,500	93,400	26%	50%
NET REVENUE (EXPENDITURE)	\$ 490,400	\$ 490,400	\$ 279,493				

City of West University Place
EMPLOYEE BENEFIT FUND
June 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	876,342	-	1,394,658	38.59%	38.59%
Miscellaneous	5,600	5,600	781	-	4,819	13.94%	13.94%
Transfers In	35,000	35,000	17,502	-	17,498	50.01%	50.01%
TOTAL REVENUES	2,311,600	2,311,600	894,625	-	1,416,975	38.70%	38.70%
EXPENDITURES							
Personnel Services	2,279,500	2,279,500	935,875	-	1,343,625	41.06%	41.06%
Services	37,500	37,500	19,018	19,018	(536)	50.71%	101.43%
TOTAL EXPENDITURES	2,317,000	2,317,000	954,893	19,018	1,343,089	41.21%	42.03%
NET REVENUE (EXPENDITURE)	\$ (5,400)	\$ (5,400)	\$ (60,268)				

City of West University Place
HR SERVICES FUND
 June 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	30	-	1,870	2%	2%
Transfers In	252,000	252,000	126,000	-	126,000	50%	50%
TOTAL REVENUES	253,900	253,900	126,030	-	127,870	50%	50%
EXPENDITURES							
Personnel Services	118,700	118,700	19,693	-	99,007	17%	17%
Transfers Out	135,200	135,200	175,947	-	(40,747)	130%	130%
TOTAL EXPENDITURES	253,900	253,900	195,640	-	58,260	77%	77%
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ (69,610)				

City of West University Place
DEBT SERVICE FUND
June 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	6,740,766	-	48,338	99%	99%
PRIOR YEAR PROPERTY TAXES	35,000	35,000	26,198	-	8,802	75%	75%
PENALTY AND INTEREST	30,500	30,500	26,488	-	4,012	87%	87%
EARNINGS ON INVESTMENTS	7,500	7,500	813	-	6,687	11%	11%
TRANSFER FROM WATER & SEWER FUND	388,020	388,020	385,383	-	2,637	99%	99%
TOTAL REVENUES	7,250,124	7,250,124	7,179,647	-	70,477	99%	99%
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	1,800	-	1,450	55%	55%
ISSUANCE COSTS	3,750	3,750	3,500	-	250	93%	93%
TOTAL EXPENDITURES	7,180,374	7,180,374	7,118,657	-	61,717	99%	99%
NET REVENUE (EXPENDITURE)	\$ 69,750	\$ 69,750	\$ 60,990				

City of West University Place
CAPITAL PROJECTS FUND
 June 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	216	-	2,584	8%	8%
TRANSFER FROM GENERAL FUND	300,000	300,000	150,000	-	150,000	50%	50%
TOTAL REVENUES	302,800	302,800	150,216	-	152,584	50%	50%
EXPENDITURES							
PROFESSIONAL SERVICES	75,000	246,970	49,739	15,231	182,000	20%	26%
CONSTRUCTION COSTS	425,000	425,000	100,123	-	324,877	24%	24%
TOTAL EXPENDITURES	500,000	671,970	149,862	15,231	506,877	22%	25%
NET REVENUE (EXPENDITURE)	\$ (197,200)	\$ (369,170)	\$ 354				

City of West University Place
2019 CO's
June 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	1,151	-	12,749	8%	8%
TOTAL REVENUES	13,900	13,900	1,151	-	12,749	8%	8%
EXPENDITURES							
TECHNOLOGY PROJECTS	-	2,160,000	292,264	1,473,636	394,100	14%	82%
CONSTRUCTION COSTS	-	317,359	95,193	286,403	(64,237)	30%	120%
TOTAL EXPENDITURES	-	2,477,359	387,457	1,760,039	329,863	16%	87%
NET REVENUE (EXPENDITURE)	\$ 13,900	\$ (2,463,459)	\$ (386,306)				

City of West University Place
CAPITAL RESERVE FUND
 June 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	-	-	1,327	-	(1,327)	-	-
TRANSFER FROM GENERAL FUND	-	4,500,000	4,500,000	-	-	100%	100%
TOTAL REVENUES	-	4,500,000	4,501,327	-	(1,327)	100%	100%
EXPENDITURES							
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	\$ -	\$ 4,500,000	\$ 4,501,327				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
June 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	3,848	-	58,152	6%	6%
TRANSFER FROM METRO GRANT FUND	575,000	575,000	287,502	-	287,498	50%	50%
TOTAL REVENUES	14,035,119	14,035,119	291,350	-	13,743,769	2%	2%
EXPENDITURES							
REGULAR WAGES	-	-	21,999	-	(21,999)	-	-
HEALTH & DENTAL	-	-	3,994	-	(3,994)	-	-
TMRS	-	-	2,914	-	(2,914)	-	-
FICA	-	-	1,589	-	(1,589)	-	-
WORKERS COMPENSATION ALLOWANCES	-	-	31	-	(31)	-	-
OTHER BENEFITS	-	-	122	-	(122)	-	-
PROFESSIONAL SERVICES	415,000	7,481,773	855,578	1,109,915	5,516,280	11%	26%
CONSTRUCTION COSTS	125,000	31,784,321	996,080	-	30,788,241	3%	3%
TOTAL EXPENDITURES	540,000	39,266,094	1,882,622	1,109,915	36,273,558	5%	8%
NET REVENUE (EXPENDITURE)	\$ 13,495,119	\$ (25,230,975)	\$ (1,591,272)				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 June 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	1,072	-	6,728	14%	14%
TRANSFER FROM WATER & SEWER FUND	2,700,000	2,700,000	1,350,000	-	1,350,000	50%	50%
TOTAL REVENUES	2,707,800	2,707,800	1,351,072	-	1,356,728	50%	50%
EXPENDITURES							
PROFESSIONAL SERVICES	1,800,000	1,870,951	84,771	220,515	1,565,665	5%	16%
OTHER CONSTRUCTION COSTS	540,000	1,873,568	707,471	111,914	1,054,184	38%	44%
TOTAL EXPENDITURES	2,340,000	3,744,520	792,242	332,429	2,619,849	21%	30%
NET REVENUE (EXPENDITURE)	\$ 367,800	\$ (1,036,720)	\$ 558,830				

City of West University Place
SPECIAL REVENUE FUNDS
June 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	32	-	40,768	0%	0%
TOTAL EXPENDITURES	30,000	30,000	2,175	-	27,825	7%	7%
NET REVENUE (EXPENDITURE)	10,800	10,800	(2,143)	-	12,943	-20%	-20%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	250,000	250,000	394,378	-	(144,378)	158%	158%
TOTAL EXPENDITURES	250,000	253,100	22,550	159,706	70,844	9%	72%
NET REVENUE (EXPENDITURE)	-	(3,100)	371,828	(159,706)	(215,222)	-11994%	-6843%
TRUANCY PREVENTION							
TOTAL REVENUES	-	-	1,515	-	(1,515)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	1,515	-	(1,515)	-	-
MUNICIPAL JURY							
TOTAL REVENUES	-	-	32	-	(32)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	32	-	(32)	-	-
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	1,600	-	3,400	32%	32%
TOTAL EXPENDITURES	2,000	2,000	-	-	2,000	0%	0%
NET REVENUE (EXPENDITURE)	3,000	3,000	1,600	-	1,400	53%	53%
TREE REPLACEMENT FUND							
TOTAL REVENUES	31,700	31,700	31,233	-	467	99%	99%
TOTAL EXPENDITURES	50,000	50,000	5,990	1,010	43,000	12%	14%
NET REVENUE (EXPENDITURE)	(18,300)	(18,300)	25,243	(1,010)	(42,533)	-138%	-132%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,300	4,300	1,826	-	2,474	42%	42%
TOTAL EXPENDITURES	15,000	15,000	-	-	15,000	0%	0%
NET REVENUE (EXPENDITURE)	(10,700)	(10,700)	1,826	-	(12,526)	-17%	-17%

City of West University Place
SPECIAL REVENUE FUNDS
 June 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
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	610,100	610,100	227,528	-	382,572	37%	37%
TOTAL EXPENDITURES	575,000	575,000	287,502	-	287,498	50%	50%
NET REVENUE (EXPENDITURE)	35,100	35,100	(59,974)	-	95,074	-171%	-171%
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	200	200	15,332	-	(15,132)	7666%	7666%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	200	200	15,332	-	(15,132)	7666%	7666%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,700	2,700	2,381	-	319	88%	88%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,700	2,700	2,381	-	319	88%	88%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	38	-	(38)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	38	-	(38)	-	-
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	\$ 37,371,317	\$ -	\$ 29,413,554		
GRAND TOTAL EXPENDITURES	\$ 48,371,064	\$ 96,379,159	\$ 32,383,965	\$ 6,556,932	\$ 57,438,262		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 13,693,807	\$ (29,594,288)	\$ 4,987,353	\$ (6,556,932)	\$ (28,024,709)		