

# FINANCIAL SUMMARY FOR THE PERIOD ENDING OCTOBER 31, 2021



Attached are the revenue and expenditure reports for the period ending **October 31, 2021**, which reflects 83% of the year. 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 and Charges for Services are above the pro-rata amount for the year. 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, October's year to date billing is slightly below pro-rata for the year. Transfer to Debt Service fund is above pro-rata due to the allocation of the debt service payment paid February 1 and interest payment paid August 1.

## **SOLID WASTE FUND**

With the one month lag in billing, October's 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 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 budgeted and ordered in 2020, was also received and put in service in April 2021.

# FINANCIAL SUMMARY FOR THE PERIOD ENDING OCTOBER 31, 2021

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## **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 expenditures are for the deck renovations at Colonial Park and the Recreation Center and the replacement of a HVAC chiller unit.

## **EMPLOYEE BENEFIT FUND**

The Employee Benefit Fund facilitates accounting and oversight for the cost of medical and dental insurance, worker's compensation, life insurance, and disability benefits. Revenues and expenditures are on target for the month. Transfer of \$427,366 to the HR Services Fund represents funds that should have been transferred in 2020.

## **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 and interest only payment in August 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, WWTP Weir Replacement, 2021 WWTP Master Plan, Wake Forest Tank Repairs, SCADA Water System Replacement, WWTP Clarifier Automation, Edloe Street Pathway, Water Line Replacement Program, Buffalo Speedway Construction, Street Maintenance, WWTP

# **FINANCIAL SUMMARY FOR THE PERIOD ENDING OCTOBER 31, 2021**



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Improvements, Reclamation Feasibility Study, 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, the only large expenditure has been for Huffington Park Improvements.

**City of West University Place**  
**GENERAL FUND**  
**October 31, 2021**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Taxes	15,146,878	15,146,878	14,504,071	-	642,807	96%	96%
Licenses & Permits	606,750	606,750	703,059	-	(96,309)	116%	116%
Fines & Forfeitures	135,400	135,400	87,893	-	47,507	65%	65%
Charges for Services	2,872,100	2,872,100	2,530,421	-	341,679	88%	88%
Miscellaneous	281,300	281,300	161,626	-	119,674	57%	57%
Intergovernmental	272,000	272,000	22,715	-	249,285	8%	8%
Transfers In	1,695,300	1,695,300	1,467,202	-	228,098	87%	87%
<b>TOTAL REVENUES</b>	<b>21,009,728</b>	<b>21,009,728</b>	<b>19,476,987</b>	<b>-</b>	<b>1,532,741</b>	<b>93%</b>	<b>93%</b>
<b>EXPENDITURES</b>							
Administration	1,725,970	1,773,982	1,227,817	95,240	450,925	69%	75%
Finance	1,847,400	1,847,400	1,456,787	90,542	300,070	79%	84%
Police	5,531,200	5,532,887	3,899,922	1,413	1,631,552	70%	71%
Fire	3,850,000	3,850,000	2,876,871	20,107	953,023	75%	75%
Public Works	3,621,050	3,640,575	2,721,169	245,890	673,516	75%	81%
Parks & Recreation	4,113,450	4,352,950	2,899,284	131,612	1,214,054	67%	70%
Transfers Out	587,000	5,307,000	5,209,170	-	97,830	98%	98%
<b>TOTAL EXPENDITURES</b>	<b>21,276,070</b>	<b>26,304,794</b>	<b>20,291,020</b>	<b>584,803</b>	<b>5,320,971</b>	<b>77%</b>	<b>79%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (266,342)</b>	<b>\$ (5,295,066)</b>	<b>\$ (814,033)</b>				

**City of West University Place**  
**WATER & SEWER FUND**  
 October 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
<b>REVENUES</b>							
Charges for Services	8,311,000	8,311,000	5,760,611	-	2,550,389	69%	69%
Miscellaneous	9,900	9,900	(23,476)	-	33,376	-237%	-237%
Other Financing Sources	44,600	44,600	43,199	-	1,401	97%	97%
<b>TOTAL REVENUES</b>	<b>8,365,500</b>	<b>8,365,500</b>	<b>5,780,333</b>	<b>-</b>	<b>2,585,167</b>	<b>69%</b>	<b>69%</b>
<b>EXPENDITURES</b>							
Finance	266,700	266,700	203,009	7,887	55,804	76%	79%
Public Works	4,431,300	4,453,648	3,410,776	543,546	499,327	77%	89%
Transfer To General Fund	1,250,000	1,250,000	1,041,670	-	208,330	83%	83%
Transfer to W&S CIP Fund	2,700,000	2,700,000	2,250,000	-	450,000	83%	83%
Transfer to Debt Service Fund	388,020	388,020	388,020	-	-	100%	100%
<b>TOTAL EXPENDITURES</b>	<b>9,036,020</b>	<b>9,058,368</b>	<b>7,293,475</b>	<b>551,432</b>	<b>1,213,461</b>	<b>81%</b>	<b>87%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (670,520)</b>	<b>\$ (692,868)</b>	<b>\$ (1,513,142)</b>				

**City of West University Place**  
**SOLID WASTE FUND**  
**October 31, 2021**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Solid Waste Collection	1,791,500	1,791,500	1,357,190	-	434,310	76%	76%
Sales of Recyclables	-	-	5,342	-	(5,342)	-	-
Miscellaneous	4,400	4,400	(141)	-	4,541	-3%	-3%
Intergovernmental	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,795,900</b>	<b>1,795,900</b>	<b>1,362,391</b>	<b>-</b>	<b>433,509</b>	<b>76%</b>	<b>76%</b>
<b>EXPENDITURES</b>							
Curbside Solid Waste	1,326,000	1,326,000	988,800	92,000	245,200	75%	82%
Curbside Recycling	410,100	410,100	263,229	118,524	28,347	64%	93%
Curbside Green Waste Recycling	199,600	199,600	138,487	33,243	27,870	69%	86%
<b>TOTAL EXPENDITURES</b>	<b>1,935,700</b>	<b>1,935,700</b>	<b>1,390,516</b>	<b>243,768</b>	<b>301,417</b>	<b>72%</b>	<b>84%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (139,800)</b>	<b>\$ (139,800)</b>	<b>\$ (28,124)</b>				

**City of West University Place**  
**TECHNOLOGY MANAGEMENT FUND**  
**October 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
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	1,541,200	1,761,200	1,504,330	-	256,870	85%	85%
TRANSFER FROM WATER & SEWER FUND	139,000	139,000	115,830	-	23,170	83%	83%
TRANSFER FROM SOLID WASTE FUND	45,800	45,800	38,170	-	7,630	83%	83%
EARNINGS ON INVESTMENTS	2,500	2,500	327	-	2,173	13%	13%
<b>TOTAL REVENUES</b>	<b>1,728,500</b>	<b>1,948,500</b>	<b>1,658,657</b>	<b>-</b>	<b>289,843</b>	<b>85%</b>	<b>85%</b>
<b>EXPENDITURES</b>							
PERSONNEL	602,700	602,700	418,496	-	184,204	69%	69%
OFFICE SUPPLIES	1,000	1,000	240	-	760	24%	24%
OPERATING SUPPLIES	10,500	10,500	7,971	-	2,529	76%	76%
EQUIPMENT MAINTENANCE	10,000	10,000	2,993	5,761	1,246	30%	88%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	640,000	586,000	469,639	3,821	112,540	80%	81%
TELE-COMMUNICATIONS & DATA & RADIO	220,000	274,000	220,597	55,247	(1,844)	81%	101%
CONSULTANTS	15,000	15,000	5,801	-	9,199	39%	39%
PROFESSIONAL DUES	1,200	1,200	175	-	1,025	15%	15%
PROFESSIONAL DEVELOPMENT	11,800	11,800	587	-	11,213	5%	5%
OTHER CONTRACTED SERVICES	95,000	95,000	83,317	-	11,683	88%	88%
HIGH TECHNOLOGY REPLACEMENTS	100,000	320,000	304,929	7,806	7,265	95%	98%
TRANSFER TO ASSET REPLACEMENT FUND	20,700	20,700	17,250	-	3,450	83%	83%
<b>TOTAL EXPENDITURES</b>	<b>1,727,900</b>	<b>1,947,900</b>	<b>1,531,993</b>	<b>72,635</b>	<b>343,272</b>	<b>79%</b>	<b>82%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 126,664</b>				

**City of West University Place**  
**VEHICLE REPLACEMENT FUND**  
**October 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
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	343,000	343,000	285,830	-	57,170	83%	83%
TRANSFER FROM WATER & SEWER FUND	93,000	93,000	77,500	-	15,500	83%	83%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	179,170	-	35,830	83%	83%
SALE OF CITY PROPERTY	-	-	14,501	-	(14,501)	-	-
EARNINGS ON INVESTMENTS	17,200	17,200	2,172	-	15,028	13%	13%
<b>TOTAL REVENUES</b>	<b>668,200</b>	<b>668,200</b>	<b>559,173</b>	<b>-</b>	<b>109,027</b>	<b>84%</b>	<b>84%</b>
<b>EXPENDITURES</b>							
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)	-	-
<b>TOTAL EXPENDITURES</b>	<b>153,000</b>	<b>214,980</b>	<b>808,747</b>	<b>124,150</b>	<b>(717,917)</b>	<b>376%</b>	<b>434%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 515,200</b>	<b>\$ 453,220</b>	<b>\$ (249,574)</b>				

**City of West University Place**  
**ASSET REPLACEMENT FUND**  
 October 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
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	539,300	539,300	449,420	-	89,880	83%	83%
TRANSFER FROM WATER & SEWER FUND	92,900	92,900	77,420	-	15,480	83%	83%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,700	20,700	17,250	-	3,450	83%	83%
EARNINGS ON INVESTMENTS	14,100	14,100	2,128	-	11,972	15%	15%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
<b>TOTAL REVENUES</b>	<b>677,000</b>	<b>677,000</b>	<b>546,218</b>	<b>-</b>	<b>130,782</b>	<b>81%</b>	<b>81%</b>
<b>EXPENDITURES</b>							
OTHER EQUIPMENT	186,600	186,600	113,700	-	72,900	61%	61%
<b>TOTAL EXPENDITURES</b>	<b>186,600</b>	<b>186,600</b>	<b>113,700</b>	<b>-</b>	<b>72,900</b>	<b>61%</b>	<b>61%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 490,400</b>	<b>\$ 490,400</b>	<b>\$ 432,518</b>				

**City of West University Place**  
**EMPLOYEE BENEFIT FUND**  
 October 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
<b>REVENUES</b>							
Charges for Services	2,271,000	2,271,000	1,489,726	-	781,274	66%	66%
Miscellaneous	5,600	5,600	882	-	4,718	16%	16%
Transfers In	35,000	35,000	29,170	-	5,830	83%	83%
<b>TOTAL REVENUES</b>	<b>2,311,600</b>	<b>2,311,600</b>	<b>1,519,778</b>	<b>-</b>	<b>791,822</b>	<b>66%</b>	<b>66%</b>
<b>EXPENDITURES</b>							
Personnel Services	2,279,500	2,279,500	1,557,710	-	721,790	68%	68%
Services	37,500	37,500	32,014	6,022	(536)	85%	101%
Transfers Out	-	-	427,366	-	(427,366)	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,317,000</b>	<b>2,317,000</b>	<b>2,017,089</b>	<b>6,022</b>	<b>293,888</b>	<b>87%</b>	<b>87%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (5,400)</b>	<b>\$ (5,400)</b>	<b>\$ (497,311)</b>				

City of West University Place  
 HR SERVICES FUND  
 October 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
<b>REVENUES</b>							
Miscellaneous	1,900	1,900	101	-	1,799	5%	5%
Transfers In	252,000	252,000	637,366	-	(385,366)	253%	253%
<b>TOTAL REVENUES</b>	<b>253,900</b>	<b>253,900</b>	<b>637,467</b>	<b>-</b>	<b>(383,567)</b>	<b>251%</b>	<b>251%</b>
<b>EXPENDITURES</b>							
Personnel Services	118,700	118,700	37,717	-	80,983	32%	32%
Transfers Out	135,200	135,200	210,401	-	(75,201)	156%	156%
<b>TOTAL EXPENDITURES</b>	<b>253,900</b>	<b>253,900</b>	<b>248,118</b>	<b>-</b>	<b>5,782</b>	<b>98%</b>	<b>98%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 389,349</b>				

**City of West University Place**  
**DEBT SERVICE FUND**  
**October 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
<b>REVENUES</b>							
CURRENT YEAR PROPERTY TAXES	6,789,104	6,789,104	6,768,671	-	20,433	100%	100%
PRIOR YEAR PROPERTY TAXES	35,000	35,000	42,149	-	(7,149)	120%	120%
PENALTY AND INTEREST	30,500	30,500	35,077	-	(4,577)	115%	115%
EARNINGS ON INVESTMENTS	7,500	7,500	902	-	6,598	12%	12%
TRANSFER FROM WATER & SEWER FUND	388,020	388,020	388,020	-	-	100%	100%
<b>TOTAL REVENUES</b>	<b>7,250,124</b>	<b>7,250,124</b>	<b>7,234,820</b>	<b>-</b>	<b>15,304</b>	<b>100%</b>	<b>100%</b>
<b>EXPENDITURES</b>							
BOND PRINCIPAL	6,490,000	6,490,000	6,496,435	-	(6,435)	100%	100%
INTEREST ON BONDS	683,374	683,374	1,364,103	-	(680,729)	200%	200%
FISCAL AGENT FEES	3,250	3,250	2,550	-	700	78%	78%
ISSUANCE COSTS	3,750	3,750	3,500	-	250	93%	93%
<b>TOTAL EXPENDITURES</b>	<b>7,180,374</b>	<b>7,180,374</b>	<b>7,866,588</b>	<b>-</b>	<b>(686,214)</b>	<b>110%</b>	<b>110%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 69,750</b>	<b>\$ 69,750</b>	<b>\$ (631,768)</b>				

**City of West University Place**  
**CAPITAL PROJECTS FUND**  
 October 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
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	2,800	2,800	270	-	2,530	10%	10%
TRANSFER FROM GENERAL FUND	300,000	300,000	250,000	-	50,000	83%	83%
<b>TOTAL REVENUES</b>	<b>302,800</b>	<b>302,800</b>	<b>250,270</b>	<b>-</b>	<b>52,530</b>	<b>83%</b>	<b>83%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	75,000	246,970	57,366	49,604	140,000	23%	43%
CONSTRUCTION COSTS	425,000	425,000	135,123	10,000	279,877	32%	34%
<b>TOTAL EXPENDITURES</b>	<b>500,000</b>	<b>671,970</b>	<b>192,489</b>	<b>59,604</b>	<b>419,877</b>	<b>29%</b>	<b>38%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (197,200)</b>	<b>\$ (369,170)</b>	<b>\$ 57,781</b>				

**City of West University Place**  
**2019 CO's**  
**October 31, 2021**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	13,900	13,900	1,261	-	12,639	9%	9%
<b>TOTAL REVENUES</b>	<b>13,900</b>	<b>13,900</b>	<b>1,261</b>	<b>-</b>	<b>12,639</b>	<b>9%</b>	<b>9%</b>
<b>EXPENDITURES</b>							
TECHNOLOGY PROJECTS	-	2,160,000	1,366,657	399,243	394,100	63%	82%
CONSTRUCTION COSTS	-	317,359	128,970	266,469	(78,080)	41%	125%
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>2,477,359</b>	<b>1,495,627</b>	<b>665,712</b>	<b>316,020</b>	<b>60%</b>	<b>87%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 13,900</b>	<b>\$ (2,463,459)</b>	<b>\$ (1,494,366)</b>				

**City of West University Place**  
**CAPITAL RESERVE FUND**  
 October 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
<b>REVENUES</b>							
FEDERAL GRANT	-	-	1,930,872	-	(1,930,872)	-	-
EARNINGS ON INVESTMENTS	-	-	1,949	-	(1,949)	-	-
TRANSFER FROM GENERAL FUND	-	4,500,000	4,500,000	-	-	100%	100%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>4,500,000</b>	<b>6,432,821</b>	<b>-</b>	<b>(1,932,821)</b>	<b>143%</b>	<b>143%</b>
<b>EXPENDITURES</b>							
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>	<b>\$ 6,432,821</b>				

**City of West University Place**  
**TRANSPORTATION IMPROVEMENT FUND**  
**October 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
<b>REVENUES</b>							
FEDERAL GRANT	13,398,119	13,398,119	-	-	13,398,119	0%	0%
EARNINGS ON INVESTMENTS	62,000	62,000	4,651	-	57,349	8%	8%
TRANSFER FROM METRO GRANT FUND	575,000	575,000	479,170	-	95,830	83%	83%
<b>TOTAL REVENUES</b>	<b>14,035,119</b>	<b>14,035,119</b>	<b>483,821</b>	<b>-</b>	<b>13,551,298</b>	<b>3%</b>	<b>3%</b>
<b>EXPENDITURES</b>							
REGULAR WAGES	-	-	40,155	-	(40,155)	-	-
HEALTH & DENTAL	-	-	6,656	-	(6,656)	-	-
TMRS	-	-	4,854	-	(4,854)	-	-
FICA	-	-	2,915	-	(2,915)	-	-
WORKERS COMPENSATION ALLOWANCES	-	-	94	-	(94)	-	-
OTHER BENEFITS	-	-	525	-	(525)	-	-
PROFESSIONAL SERVICES	415,000	7,544,773	1,307,297	802,090	5,435,386	17%	28%
CONSTRUCTION COSTS	125,000	31,784,321	996,480	19,285	30,768,556	3%	3%
<b>TOTAL EXPENDITURES</b>	<b>540,000</b>	<b>39,329,094</b>	<b>2,359,179</b>	<b>821,375</b>	<b>36,148,540</b>	<b>6%</b>	<b>8%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 13,495,119</b>	<b>\$ (25,293,975)</b>	<b>\$ (1,875,358)</b>				

**City of West University Place**  
**WATER & SEWER CAPITAL PROJECTS FUND**  
 October 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
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	7,800	7,800	1,365	-	6,435	18%	18%
TRANSFER FROM WATER & SEWER FUND	2,700,000	2,700,000	2,250,000	-	450,000	83%	83%
<b>TOTAL REVENUES</b>	<b>2,707,800</b>	<b>2,707,800</b>	<b>2,251,365</b>	<b>-</b>	<b>456,435</b>	<b>83%</b>	<b>83%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	1,800,000	1,870,951	362,534	58,157	1,450,260	19%	22%
OTHER CONSTRUCTION COSTS	540,000	1,873,568	832,517	139,756	901,296	44%	52%
<b>TOTAL EXPENDITURES</b>	<b>2,340,000</b>	<b>3,744,520</b>	<b>1,195,051</b>	<b>197,913</b>	<b>2,351,556</b>	<b>32%</b>	<b>37%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 367,800</b>	<b>\$ (1,036,720)</b>	<b>\$ 1,056,315</b>				

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
**October 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
<b>PARKS DONATIONS FUND</b>							
TOTAL REVENUES	40,800	40,800	26,378	-	14,422	65%	65%
TOTAL EXPENDITURES	30,000	30,000	14,010	-	15,990	47%	47%
<b>NET REVENUE (EXPENDITURE)</b>	<b>10,800</b>	<b>10,800</b>	<b>12,369</b>	<b>-</b>	<b>(1,569)</b>	<b>115%</b>	<b>115%</b>
<b>FRIENDS OF WEST U PARKS FUND</b>							
TOTAL REVENUES	250,000	250,000	514,928	-	(264,928)	206%	206%
TOTAL EXPENDITURES	250,000	253,100	135,740	71,917	45,443	54%	82%
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>(3,100)</b>	<b>379,188</b>	<b>(71,917)</b>	<b>(310,371)</b>	<b>-12232%</b>	<b>-9912%</b>
<b>TRUANCY PREVENTION</b>							
TOTAL REVENUES	-	-	3,208	-	(3,208)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>3,208</b>	<b>-</b>	<b>(3,208)</b>	<b>0%</b>	<b>0%</b>
<b>MUNICIPAL JURY</b>							
TOTAL REVENUES	-	-	66	-	(66)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>66</b>	<b>-</b>	<b>(66)</b>	<b>0%</b>	<b>0%</b>
<b>COURT TECHNOLOGY FUND</b>							
TOTAL REVENUES	5,000	5,000	3,054	-	1,946	61%	61%
TOTAL EXPENDITURES	2,000	2,000	1,254	-	746	63%	63%
<b>NET REVENUE (EXPENDITURE)</b>	<b>3,000</b>	<b>3,000</b>	<b>1,801</b>	<b>-</b>	<b>1,199</b>	<b>60%</b>	<b>60%</b>
<b>TREE REPLACEMENT FUND</b>							
TOTAL REVENUES	31,700	31,700	38,014	-	(6,314)	120%	120%
TOTAL EXPENDITURES	50,000	50,000	5,990	1,010	43,000	12%	14%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(18,300)</b>	<b>(18,300)</b>	<b>32,025</b>	<b>(1,010)</b>	<b>(49,314)</b>	<b>-175%</b>	<b>-169%</b>
<b>COURT BUILDING SECURITY FUND</b>							
TOTAL REVENUES	4,300	4,300	3,570	-	730	83%	83%
TOTAL EXPENDITURES	15,000	15,000	-	-	15,000	0%	0%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(10,700)</b>	<b>(10,700)</b>	<b>3,570</b>	<b>-</b>	<b>(14,270)</b>	<b>-33%</b>	<b>-33%</b>

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
**October 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
<b>METRO GENERAL MOBILITY FUND</b>							
TOTAL REVENUES	610,100	610,100	468,338	-	141,762	77%	77%
TOTAL EXPENDITURES	575,000	575,000	479,170	-	95,830	83%	83%
<b>NET REVENUE (EXPENDITURE)</b>	<b>35,100</b>	<b>35,100</b>	<b>(10,832)</b>	<b>-</b>	<b>45,932</b>	<b>-31%</b>	<b>-31%</b>
<b>POLICE FORFEITED PROPERTY FUND</b>							
TOTAL REVENUES	200	200	17,456	-	(17,256)	8728%	8728%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>200</b>	<b>200</b>	<b>17,456</b>	<b>-</b>	<b>(17,256)</b>	<b>8728%</b>	<b>8728%</b>
<b>PUBLIC SAFETY TRAINING FUND</b>							
TOTAL REVENUES	2,700	2,700	2,384	-	316	88%	88%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>2,700</b>	<b>2,700</b>	<b>2,384</b>	<b>-</b>	<b>316</b>	<b>88%</b>	<b>88%</b>
<b>FIRE SPECIAL REVENUE FUND</b>							
TOTAL REVENUES	-	-	99	-	(99)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>99</b>	<b>-</b>	<b>(99)</b>	<b>0%</b>	<b>0%</b>
<b>GOOD NEIGHBOR FUND</b>							
TOTAL REVENUES	-	-	2	-	(2)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>2</b>	<b>-</b>	<b>(2,502)</b>	<b>0%</b>	<b>0%</b>
<b>TOTAL ALL FUNDS</b>							
<b>GRAND TOTAL REVENUES</b>	<b>\$ 62,064,871</b>	<b>\$ 66,784,871</b>	<b>\$ 49,272,861</b>	<b>\$ -</b>	<b>\$ 17,512,010</b>		
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 48,371,064</b>	<b>\$ 96,550,159</b>	<b>\$ 47,656,705</b>	<b>\$ 3,400,342</b>	<b>\$ 45,385,111</b>		
<b>GRAND TOTAL NET REVENUE (EXPENDITURE)</b>	<b>\$ 13,693,807</b>	<b>\$ (29,765,288)</b>	<b>\$ 1,616,156</b>	<b>\$ (3,400,342)</b>	<b>\$ (27,873,101)</b>		