

FINANCIAL SUMMARY FOR THE PERIOD ENDING NOVEMBER 30, 2021



Attached are the revenue and expenditure reports for the period ending **November 30, 2021**, which reflects 92% 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 for 2021 were mailed in November and are delinquent February 1. Property Tax collection of \$14.8 million are for 2020 taxes, 98% of budget. 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, November'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, November'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, and purchases of a F250

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for WWTP, 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.

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,

FINANCIAL SUMMARY FOR THE PERIOD ENDING NOVEMBER 30, 2021



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 Improvements, Booster Pump Replacement, WWTP Gate Replacement, Law Street Water Line Installation, Pavement Condition Assessment, Sidewalk Condition Assessment, Reclamation Feasibility Study, 2021 HVAC Replacement Program, and Drinking Water Efficiency Study. The personnel expenses for the Capital Projects Manager are included in the Transportation Improvement Fund. The City received \$1.9 million from the Coronavirus State and Local Recovery Funds. These funds will be used towards WWTP improvements.

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, tree installation at Colonial Park and donor sign.

City of West University Place
GENERAL FUND
November 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	14,776,381	-	370,497	98%	98%
Licenses & Permits	606,750	606,750	768,034	-	(161,284)	127%	127%
Fines & Forfeitures	135,400	135,400	100,207	-	35,193	74%	74%
Charges for Services	2,872,100	2,872,100	2,705,140	-	166,960	94%	94%
Miscellaneous	281,300	281,300	200,570	-	80,730	71%	71%
Intergovernmental	272,000	272,000	23,932	-	248,068	9%	9%
Transfers In	1,695,300	1,695,300	1,597,202	-	98,098	94%	94%
TOTAL REVENUES	21,009,728	21,009,728	20,171,467	-	838,261	96%	96%
EXPENDITURES							
Administration	1,725,970	1,773,982	1,379,837	60,617	333,528	78%	81%
Finance	1,847,400	1,847,400	1,536,051	83,032	228,317	83%	88%
Police	5,531,200	5,532,887	4,330,339	736	1,201,813	78%	78%
Fire	3,850,000	3,850,000	3,198,752	10,548	640,700	83%	83%
Public Works	3,621,050	3,640,575	3,023,071	277,232	340,272	83%	91%
Parks & Recreation	4,113,450	4,352,950	3,195,214	220,501	937,234	73%	78%
Transfers Out	587,000	5,307,000	5,258,087	-	48,913	99%	99%
TOTAL EXPENDITURES	21,276,070	26,304,794	21,921,352	652,665	3,730,777	83%	86%
NET REVENUE (EXPENDITURE)	\$ (266,342)	\$ (5,295,066)	\$ (1,749,885)				

City of West University Place
WATER & SEWER FUND
November 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	6,486,513	-	1,824,487	78%	78%
Miscellaneous	9,900	9,900	(22,725)	-	32,625	-230%	-230%
Other Financing Sources	44,600	44,600	43,199	-	1,401	97%	97%
TOTAL REVENUES	8,365,500	8,365,500	6,506,986	-	1,858,514	78%	78%
EXPENDITURES							
Finance	266,700	266,700	222,675	7,335	36,689	83%	86%
Public Works	4,431,300	4,453,648	3,618,851	461,761	373,035	81%	92%
Transfer To General Fund	1,250,000	1,250,000	1,145,837	-	104,163	92%	92%
Transfer to W&S CIP Fund	2,700,000	2,700,000	2,475,000	-	225,000	92%	92%
Transfer to Debt Service Fund	388,020	388,020	388,020	-	-	100%	100%
TOTAL EXPENDITURES	9,036,020	9,058,368	7,850,384	469,097	738,888	87%	92%
NET REVENUE (EXPENDITURE)	\$ (670,520)	\$ (692,868)	\$ (1,343,398)				

City of West University Place
SOLID WASTE FUND
November 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	1,507,815	-	283,686	84%	84%
Sales of Recyclables	-	-	5,342	-	(5,342)	-	-
Miscellaneous	4,400	4,400	(47)	-	4,447	-1%	-1%
TOTAL REVENUES	1,795,900	1,795,900	1,513,109	-	282,791	84%	84%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	1,096,630	56,228	173,142	83%	87%
Curbside Recycling	410,100	410,100	279,560	110,361	20,180	68%	95%
Curbside Green Waste Recycling	199,600	199,600	154,951	24,526	20,123	78%	90%
TOTAL EXPENDITURES	1,935,700	1,935,700	1,531,141	191,114	213,445	79%	89%
NET REVENUE (EXPENDITURE)	\$ (139,800)	\$ (139,800)	\$ (18,031)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
November 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	1,632,763	-	128,437	93%	93%
TRANSFER FROM WATER & SEWER FUND	139,000	139,000	127,413	-	11,587	92%	92%
TRANSFER FROM SOLID WASTE FUND	45,800	45,800	41,987	-	3,813	92%	92%
EARNINGS ON INVESTMENTS	2,500	2,500	358	-	2,142	14%	14%
TOTAL REVENUES	1,728,500	1,948,500	1,802,521	-	145,979	93%	93%
EXPENDITURES							
PERSONNEL	602,700	602,700	465,921	-	136,779	77%	77%
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	2,693	-	7,307	27%	27%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	640,000	586,000	518,499	3,821	63,680	88%	89%
TELE-COMMUNICATIONS & DATA & RADIO	220,000	274,000	234,729	46,220	(6,949)	86%	103%
CONSULTANTS	15,000	15,000	6,826	-	8,174	46%	46%
PROFESSIONAL DUES	1,200	1,200	175	-	1,025	15%	15%
PROFESSIONAL DEVELOPMENT	11,800	11,800	828	-	10,972	7%	7%
OTHER CONTRACTED SERVICES	95,000	95,000	89,971	-	5,029	95%	95%
HIGH TECHNOLOGY REPLACEMENTS	100,000	320,000	315,334	-	4,666	99%	99%
TRANSFER TO ASSET REPLACEMENT FUND	20,700	20,700	18,975	-	1,725	92%	92%
TOTAL EXPENDITURES	1,727,900	1,947,900	1,662,162	50,041	235,697	85%	88%
NET REVENUE (EXPENDITURE)	\$ 600	\$ 600	\$ 140,359				

City of West University Place
VEHICLE REPLACEMENT FUND
November 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	314,413	-	28,587	92%	92%
TRANSFER FROM WATER & SEWER FUND	93,000	93,000	85,250	-	7,750	92%	92%
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	197,087	-	17,913	92%	92%
SALE OF CITY PROPERTY	-	-	14,501	-	(14,501)	-	-
EARNINGS ON INVESTMENTS	17,200	17,200	2,319	-	14,881	13%	13%
TOTAL REVENUES	668,200	668,200	613,570	-	54,630	92%	92%
EXPENDITURES							
AUTOMOBILES	106,000	167,980	61,130	77,718	29,132	36%	83%
LIGHT TRUCKS	47,000	47,000	46,432	-	568	99%	99%
TRUCKS	-	-	747,617	-	(747,617)	-	-
TOTAL EXPENDITURES	153,000	214,980	855,179	77,718	(717,917)	398%	434%
NET REVENUE (EXPENDITURE)	\$ 515,200	\$ 453,220	\$ (241,609)				

City of West University Place
ASSET REPLACEMENT FUND
November 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	494,362	-	44,938	92%	92%
TRANSFER FROM WATER & SEWER FUND	92,900	92,900	85,162	-	7,738	92%	92%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	20,700	20,700	18,975	-	1,725	92%	92%
EARNINGS ON INVESTMENTS	14,100	14,100	2,296	-	11,804	16%	16%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	677,000	677,000	600,795	-	76,205	89%	89%
EXPENDITURES							
OTHER EQUIPMENT	186,600	186,600	113,700	-	72,900	61%	61%
TOTAL EXPENDITURES	186,600	186,600	113,700	-	72,900	61%	61%
NET REVENUE (EXPENDITURE)	\$ 490,400	\$ 490,400	\$ 487,095				

City of West University Place
EMPLOYEE BENEFIT FUND
November 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	1,629,679	-	641,321	72%	72%
Miscellaneous	5,600	5,600	940	-	4,660	17%	17%
Transfers In	35,000	35,000	32,087	-	2,913	92%	92%
TOTAL REVENUES	2,311,600	2,311,600	1,662,706	-	648,894	72%	72%
EXPENDITURES							
Personnel Services	2,279,500	2,279,500	1,697,706	-	581,794	74%	74%
Services	37,500	37,500	35,342	2,694	(536)	94%	101%
Transfers Out	-	-	427,366	-	(427,366)	-	-
TOTAL EXPENDITURES	2,317,000	2,317,000	2,160,414	2,694	153,891	93%	93%
NET REVENUE (EXPENDITURE)	\$ (5,400)	\$ (5,400)	\$ (497,708)				

City of West University Place
 HR SERVICES FUND
 November 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	124	-	1,776	7%	7%
Transfers In	252,000	252,000	658,366	-	(406,366)	261%	261%
TOTAL REVENUES	253,900	253,900	658,490	-	(404,590)	259%	259%
EXPENDITURES							
Personnel Services	118,700	118,700	42,092	-	76,608	35%	35%
Transfers Out	135,200	135,200	210,401	-	(75,201)	156%	156%
TOTAL EXPENDITURES	253,900	253,900	252,493	-	1,407	99%	99%
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ 405,997				

City of West University Place
DEBT SERVICE FUND
November 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	6,769,697	-	19,407	100%	100%
PRIOR YEAR PROPERTY TAXES	35,000	35,000	42,393	-	(7,393)	121%	121%
PENALTY AND INTEREST	30,500	30,500	35,684	-	(5,184)	117%	117%
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%
TOTAL REVENUES	7,250,124	7,250,124	7,236,697	-	13,427	100%	100%
EXPENDITURES							
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%
TOTAL EXPENDITURES	7,180,374	7,180,374	7,866,588	-	(686,214)	110%	110%
NET REVENUE (EXPENDITURE)	\$ 69,750	\$ 69,750	\$ (629,891)				

City of West University Place
CAPITAL PROJECTS FUND
 November 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	296	-	2,504	11%	11%
TRANSFER FROM GENERAL FUND	300,000	300,000	275,000	-	25,000	92%	92%
TOTAL REVENUES	302,800	302,800	275,296	-	27,504	91%	91%
EXPENDITURES							
PROFESSIONAL SERVICES	75,000	246,970	57,366	49,604	140,000	23%	43%
CONSTRUCTION COSTS	425,000	425,000	152,623	-	272,377	36%	36%
TOTAL EXPENDITURES	500,000	671,970	209,989	49,604	412,377	31%	39%
NET REVENUE (EXPENDITURE)	\$ (197,200)	\$ (369,170)	\$ 65,307				

City of West University Place
2019 CO's
November 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	1,311	-	12,589	9%	9%
TOTAL REVENUES	13,900	13,900	1,311	-	12,589	9%	9%
EXPENDITURES							
TECHNOLOGY PROJECTS	-	2,160,000	1,444,919	320,981	394,100	67%	82%
CONSTRUCTION COSTS	-	317,359	131,616	263,973	(78,230)	41%	125%
TOTAL EXPENDITURES	-	2,477,359	1,576,536	584,954	315,870	64%	87%
NET REVENUE (EXPENDITURE)	\$ 13,900	\$ (2,463,459)	\$ (1,575,224)				

City of West University Place
CAPITAL RESERVE FUND
November 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	-	-	1,930,872	-	(1,930,872)	-	-
EARNINGS ON INVESTMENTS	-	-	2,250	-	(2,250)	-	-
TRANSFER FROM GENERAL FUND	-	4,500,000	4,500,000	-	-	100%	100%
TOTAL REVENUES	-	4,500,000	6,433,122	-	(1,933,122)	143%	143%
EXPENDITURES							
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	\$ -	\$ 4,500,000	\$ 6,433,122				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
November 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	5,060	-	56,940	8%	8%
TRANSFER FROM METRO GRANT FUND	575,000	575,000	527,087	-	47,913	92%	92%
TOTAL REVENUES	14,035,119	14,035,119	532,147	-	13,502,972	4%	4%
EXPENDITURES							
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	1,350,782	758,605	5,435,386	18%	28%
CONSTRUCTION COSTS	125,000	31,784,321	18,562,148	19,285	13,202,888	58%	58%
TOTAL EXPENDITURES	540,000	39,329,094	19,968,331	777,890	18,582,873	51%	53%
NET REVENUE (EXPENDITURE)	\$ 13,495,119	\$ (25,293,975)	\$ (19,436,184)				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
November 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	1,516	-	6,284	19%	19%
TRANSFER FROM WATER & SEWER FUND	2,700,000	2,700,000	2,475,000	-	225,000	92%	92%
TOTAL REVENUES	2,707,800	2,707,800	2,476,516	-	231,284	91%	91%
EXPENDITURES							
PROFESSIONAL SERVICES	1,800,000	1,870,951	397,204	23,487	1,450,260	21%	22%
OTHER CONSTRUCTION COSTS	540,000	1,873,568	870,105	102,167	901,296	46%	52%
TOTAL EXPENDITURES	2,340,000	3,744,520	1,267,309	125,654	2,351,556	34%	37%
NET REVENUE (EXPENDITURE)	\$ 367,800	\$ (1,036,720)	\$ 1,209,207				

City of West University Place
SPECIAL REVENUE FUNDS
November 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	42,228	-	(1,428)	103%	103%
TOTAL EXPENDITURES	30,000	30,000	24,196	5,686	118	81%	100%
NET REVENUE (EXPENDITURE)	10,800	10,800	18,032	(5,686)	(1,546)	167%	114%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	250,000	250,000	514,928	-	(264,928)	206%	206%
TOTAL EXPENDITURES	250,000	253,100	138,926	71,917	42,257	55%	83%
NET REVENUE (EXPENDITURE)	-	(3,100)	376,002	(71,917)	(307,185)	-12129%	-9809%
TRUANCY PREVENTION							
TOTAL REVENUES	-	-	3,751	-	(3,751)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	3,751	-	(3,751)	0%	0%
MUNICIPAL JURY							
TOTAL REVENUES	-	-	77	-	(77)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	77	-	(77)	0%	0%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	3,549	-	1,451	71%	71%
TOTAL EXPENDITURES	2,000	2,000	1,254	-	746	63%	63%
NET REVENUE (EXPENDITURE)	3,000	3,000	2,296	-	704	77%	77%
TREE REPLACEMENT FUND							
TOTAL REVENUES	31,700	31,700	38,030	-	(6,330)	120%	120%
TOTAL EXPENDITURES	50,000	50,000	6,365	1,010	42,625	13%	15%
NET REVENUE (EXPENDITURE)	(18,300)	(18,300)	31,665	(1,010)	(48,955)	-173%	-168%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,300	4,300	4,149	-	151	96%	96%
TOTAL EXPENDITURES	15,000	15,000	-	-	15,000	0%	0%
NET REVENUE (EXPENDITURE)	(10,700)	(10,700)	4,149	-	(14,849)	-39%	-39%

City of West University Place
SPECIAL REVENUE FUNDS
November 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	543,552	-	66,548	89%	89%
TOTAL EXPENDITURES	575,000	575,000	527,087	-	47,913	92%	92%
NET REVENUE (EXPENDITURE)	35,100	35,100	16,465	-	18,635	47%	47%
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	200	200	17,459	-	(17,259)	8729%	8729%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	200	200	17,459	-	(17,259)	8729%	8729%
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	-	-	100	-	(100)	-	-
TOTAL EXPENDITURES	-	-	540	-	(540)	-	-
NET REVENUE (EXPENDITURE)	-	-	(440)	-	440	0%	0%
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	\$ 51,655,003	\$ -	\$ 15,129,868		
GRAND TOTAL EXPENDITURES	\$ 48,371,064	\$ 96,550,159	\$ 68,150,895	\$ 3,060,045	\$ 25,339,218		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 13,693,807	\$ (29,765,288)	\$ (16,495,893)	\$ (3,060,045)	\$ (10,209,350)		