

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2022



Attached are the revenue and expenditure reports for the period ending **January 31, 2022**, which reflects 9% 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 2022 were mailed in November and are delinquent February 1. Property Tax collection of \$4.47 million are for 2021 taxes, 28% of budget. Licenses & Permits and Municipal Court Fines are above the pro-rata amount for the year. Charges for services are just slightly below budget. 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 2022 was expensed back to December 2021 since it is for 2021 time worked. Vacancies have continued primarily in Finance, Police and Public Works departments.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears there are no water and sewer revenues for the month of January. January's billing for December consumption was accrued to 2021. The payment made to City of Houston for purchasing surface water was expensed to 2021 as well. Transfer to Debt Service fund is above pro-rata due to the allocation of the debt service payment paid that was due February 1.

SOLID WASTE FUND

Again, with the one month lag in billing, there are no solid waste collection revenues for the month of January. January's billing for December services was accrued back to 2021. 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, no expenses have been incurred.

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2022



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, no expenses have been incurred.

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.

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 2022 debt service payments requires an ad valorem tax rate of \$0.084725 per \$100 of assessed value in tax year 2021, a decrease of \$0.016859 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 for February paid at the end of January causes 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 Virtual Gate and the Water Pumping & Storage Study. The negative balances in the Transportation Improvement Fund and Water & Sewer Capital Projects Fund are due to invoices received and paid in March of 2022 but accrued back to 2021. The City received \$1.9 million from the Coronavirus State and Local Recovery Funds in 2021 and will receive the additional \$1.9 million in 2022. The use of how best to serve our community with these funds will be determined by Council later this year.

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2022



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 2022. Not all expenditures can be anticipated enough to include in the original budgeting process. Budget amendments for 2022, if necessary, will be made at year-end to reconcile any affected accounts. To date, no expenditures have been made.

City of West University Place
GENERAL FUND
January 31, 2022

	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	15,756,000	15,756,000	4,472,085	-	11,283,915	28%	28%
Licenses & Permits	695,500	695,500	76,659	-	618,841	11%	11%
Fines & Forfeitures	132,000	132,000	13,931	-	118,069	11%	11%
Charges for Services	2,886,000	2,886,000	222,273	-	2,663,727	8%	8%
Miscellaneous	176,200	176,200	14,128	-	162,072	8%	8%
Intergovernmental	290,000	290,000	619	-	289,381	0%	0%
Transfers In	1,737,400	1,737,400	144,783	-	1,592,617	8%	8%
TOTAL REVENUES	21,673,100	21,673,100	4,944,479	-	16,728,621	23%	23%
EXPENDITURES							
Administration	1,820,250	1,824,917	88,031	43,998	1,692,887	5%	7%
Finance	1,889,900	1,889,900	88,339	43,159	1,758,402	5%	7%
Police	5,560,750	5,560,750	360,108	4,382	5,196,260	6%	7%
Fire	3,952,300	3,952,300	309,050	26,476	3,616,773	8%	8%
Public Works	3,663,800	3,741,902	195,662	563,307	2,982,933	5%	20%
Parks & Recreation	4,334,000	4,335,271	189,858	188,703	3,956,711	4%	9%
Transfers Out	285,000	4,485,000	23,750	-	4,461,250	1%	1%
TOTAL EXPENDITURES	21,506,000	25,790,040	1,254,799	870,025	23,665,216	5%	8%
NET REVENUE (EXPENDITURE)	\$ 167,100	\$ (4,116,940)	\$ 3,689,680				

City of West University Place
WATER & SEWER FUND
 January 31, 2022

	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	8,225,000	8,225,000	12,674	-	8,212,326	0%	0%
Miscellaneous	3,500	3,500	(3,328)	-	6,828	-95%	-95%
TOTAL REVENUES	8,228,500	8,228,500	9,345	-	8,219,155	0%	0%
EXPENDITURES							
Finance	311,700	311,700	25,421	-	286,279	8%	8%
Public Works	4,769,300	4,797,888	167,776	1,913,925	2,716,187	3%	43%
Debt Service	-	-	-	-	-	-	-
Transfer To General Fund	1,250,000	1,250,000	104,167	-	1,145,833	8%	8%
Transfer to City Hall Expansion Construction Fund	-	-	-	-	-	-	-
Transfer to W&S CIP Fund	900,000	900,000	75,000	-	825,000	8%	8%
Transfer to Debt Service Fund	388,020	388,020	367,637	-	20,383	95%	95%
TOTAL EXPENDITURES	7,619,020	7,647,608	740,001	1,913,925	4,993,682	10%	35%
NET REVENUE (EXPENDITURE)	609,480	580,892	(730,656)				

City of West University Place
SOLID WASTE FUND
January 31, 2022

	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	1,868,300	1,868,300	50	-	1,868,250	0%	0%
Sales of Recyclables	-	-	2,757	-	(2,757)	-	-
Miscellaneous	1,800	1,800	74	-	1,726	4%	4%
TOTAL REVENUES	1,870,100	1,870,100	2,881	-	1,867,219	0%	0%
EXPENDITURES							
Curbside Solid Waste	1,325,500	1,325,500	99,886	305,373	920,241	8%	31%
Curbside Recycling	412,100	416,979	10,710	63,225	343,044	3%	18%
Curbside Green Waste Recycling	208,450	208,450	15,214	84,308	108,928	7%	48%
TOTAL EXPENDITURES	1,946,050	1,950,929	125,810	452,907	1,372,212	6%	30%
NET REVENUE (EXPENDITURE)	\$ (75,950)	\$ (80,829)	\$ (122,929)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
January 31, 2022

	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	1,734,100	1,734,100	144,508	-	1,589,592	8%	8%
TRANSFER FROM WATER & SEWER FUND	145,000	145,000	12,083	-	132,917	8%	8%
TRANSFER FROM SOLID WASTE FUND	48,700	48,700	4,058	-	44,642	8%	8%
EARNINGS ON INVESTMENTS	1,000	1,000	10	-	990	1%	1%
TOTAL REVENUES	1,928,800	1,928,800	160,660	-	1,768,140	8%	8%
EXPENDITURES							
PERSONNEL	557,000	557,000	34,676	-	522,324	6%	6%
OFFICE SUPPLIES	1,000	1,000	117	-	883	12%	12%
OPERATING SUPPLIES	10,500	10,500	111	-	10,389	1%	1%
EQUIPMENT MAINTENANCE	10,000	10,000	-	-	10,000	0%	0%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	704,200	704,200	89,912	13,341	600,948	13%	15%
TELE-COMMUNICATIONS & DATA & RADIO	280,500	280,500	65,339	158,017	57,145	23%	80%
CONSULTANTS	15,000	15,000	-	3,730	11,270	0%	25%
PROFESSIONAL DUES	2,800	2,800	2,350	-	450	84%	84%
PROFESSIONAL DEVELOPMENT	9,400	9,400	443	-	8,957	5%	5%
OTHER CONTRACTED SERVICES	90,000	90,000	79,851	-	10,149	89%	89%
HIGH TECHNOLOGY REPLACEMENTS	150,000	150,000	16,550	19,178	114,271	11%	24%
TRANSFER TO ASSET REPLACEMENT FUND	108,100	108,100	9,008	-	99,092	8%	8%
TOTAL EXPENDITURES	1,938,500	1,938,500	298,357	194,265	1,445,877	15%	25%
NET REVENUE (EXPENDITURE)	\$ (9,700)	\$ (9,700)	\$ (137,697)				

City of West University Place
VEHICLE REPLACEMENT FUND
 January 31, 2022

	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	350,000	350,000	29,167	-	320,833	8%	8%
TRANSFER FROM WATER & SEWER FUND	102,000	102,000	8,500	-	93,500	8%	8%
TRANSFER FROM SOLID WASTE FUND	225,000	225,000	18,750	-	206,250	8%	8%
EARNINGS ON INVESTMENTS	5,000	5,000	53	-	4,947	1%	1%
TOTAL REVENUES	682,000	682,000	56,470	-	625,530	8%	8%
EXPENDITURES							
AUTOMOBILES	30,000	30,000	-	68,426	(38,426)	0%	228%
LIGHT TRUCKS	144,000	144,000	-	-	144,000	0%	0%
TRUCKS	484,000	509,000	-	401,093	82,907	0%	79%
TOTAL EXPENDITURES	658,000	683,000	-	469,519	188,481	0%	69%
NET REVENUE (EXPENDITURE)	\$ 24,000	\$ (1,000)	\$ 56,470				

City of West University Place
ASSET REPLACEMENT FUND
January 31, 2022

	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	443,300	443,300	36,942	-	406,358	8%	8%
TRANSFER FROM WATER & SEWER FUND	170,000	170,000	14,167	-	155,833	8%	8%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	108,100	108,100	9,008	-	99,092	8%	8%
EARNINGS ON INVESTMENTS	5,000	5,000	62	-	4,938	1%	1%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	736,400	736,400	60,179	-	676,221	8%	8%
EXPENDITURES							
OTHER EQUIPMENT	113,800	113,800	-	36,267	77,533	0%	32%
TOTAL EXPENDITURES	113,800	113,800	-	36,267	77,533	0%	32%
NET REVENUE (EXPENDITURE)	\$ 622,600	\$ 622,600	\$ 60,179				

City of West University Place
EMPLOYEE BENEFIT FUND
January 31, 2022

	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	2,183,150	2,183,150	201,675	-	1,981,475	9%	9%
Miscellaneous	2,000	2,000	21	-	1,979	1%	1%
Transfers In	35,000	35,000	2,917	-	32,083	8%	8%
TOTAL REVENUES	2,220,150	2,220,150	204,613	-	2,015,537	9%	9%
EXPENDITURES							
Personnel Services	2,202,350	2,202,350	196,819	-	2,005,531	9%	9%
Services	40,000	40,000	3,328	36,610	62	8%	100%
TOTAL EXPENDITURES	2,242,350	2,242,350	200,148	36,610	2,005,593	9%	11%
NET REVENUE (EXPENDITURE)	\$ (22,200)	\$ (22,200)	\$ 4,465				

City of West University Place
HUMAN RESOURCES SERVICES FUND
 January 31, 2022

	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	100	100	8	-	92	8%	8%
Transfers In	250,000	250,000	20,833	-	229,167	8%	8%
TOTAL REVENUES	250,100	250,100	20,842	-	229,258	8%	8%
EXPENDITURES							
Personnel Services	129,100	129,100	626	-	128,474	0%	0%
Transfers Out	177,400	177,400	14,783	-	162,617	8%	8%
TOTAL EXPENDITURES	306,500	306,500	15,410	-	291,090	5%	5%
NET REVENUE (EXPENDITURE)	\$ (56,400)	\$ (56,400)	\$ 5,432				

City of West University Place
DEBT SERVICE FUND
 January 31, 2022

	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	5,876,000	5,876,000	1,976,165	-	3,899,835	34%	34%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	1,336	-	48,664	3%	3%
PENALTY AND INTEREST	32,000	32,000	302	-	31,698	1%	1%
EARNINGS ON INVESTMENTS	2,000	2,000	257	-	1,743	13%	13%
TRANSFER FROM WATER & SEWER FUND	367,637	367,637	367,637	-	-	100%	100%
TOTAL REVENUES	6,327,637	6,327,637	2,345,697	-	3,981,940	37%	37%
EXPENDITURES							
BOND PRINCIPAL	4,885,000	4,885,000	4,885,000	-	-	100%	100%
INTEREST ON BONDS	1,411,700	1,411,700	747,346	-	664,355	53%	53%
FISCAL AGENT FEES	3,250	3,250	1,800	-	1,450	55%	55%
ISSUANCE COSTS	5,000	5,000	-	-	5,000	0%	0%
TOTAL EXPENDITURES	6,304,950	6,304,950	5,634,146	-	670,805	89%	89%
NET REVENUE (EXPENDITURE)	\$ 22,687	\$ 22,687	\$ (3,288,449)				

City of West University Place
CAPITAL PROJECTS FUND
 January 31, 2022

	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	300	300	11	-	289	4%	4%
TRANSFER FROM CAPITAL RESERVE FUND	710,000	710,000	59,167	-	650,833	8%	8%
TOTAL REVENUES	710,300	710,300	59,178	-	651,122	8%	8%
EXPENDITURES							
TECHNOLOGY PROJECTS	560,000	560,000	-	44,587	515,413	0%	8%
PROFESSIONAL SERVICES	-	75,000	-	42,000	33,000	0%	56%
CONSTRUCTION COSTS	150,000	508,672	-	170,030	338,642	0%	33%
TOTAL EXPENDITURES	710,000	1,143,672	-	256,617	887,055	0%	22%
NET REVENUE (EXPENDITURE)	\$ 300	\$ (433,372)	\$ 59,178				

City of West University Place
CAPITAL RESERVE FUND
 January 31, 2022

	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	1,930,000	1,930,000	-	-	1,930,000	0%	0%
EARNINGS ON INVESTMENTS	3,000	3,000	108	-	2,892	4%	4%
TRANSFER FROM GENERAL FUND	-	4,200,000	-	-	4,200,000	0%	0%
TOTAL REVENUES	1,933,000	6,133,000	108	-	6,132,892	0%	0%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	710,000	710,000	59,167	-	650,833	8%	8%
TOTAL EXPENDITURES	710,000	710,000	59,167	-	650,833	8%	8%
NET REVENUE (EXPENDITURE)	\$ 1,223,000	\$ 5,423,000	\$ (59,058)				

City of West University Place
2019 CO's
January 31, 2022

	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	-	(13)	-	-
TOTAL REVENUES	-	-	13	-	(13)	-	-
EXPENDITURES							
TECHNOLOGY PROJECTS	-	30,455	-	30,455	-	0%	100%
CONSTRUCTION COSTS	-	176,664	14,152	139,495	23,017	8%	87%
TOTAL EXPENDITURES	-	207,119	14,152	169,950	23,017	7%	89%
NET REVENUE (EXPENDITURE)	\$ -	\$ (207,119)	\$ (14,139)				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
 January 31, 2022

	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	10,000	10,000	150	-	9,850	1%	1%
TRANSFER FROM METRO GRANT FUND	925,000	925,000	77,083	-	847,917	8%	8%
TRANSFER FROM ASSET REPLACEMENT FUND	345,000	345,000	28,750	-	316,250	8%	8%
TOTAL REVENUES	1,280,000	1,280,000	105,983	-	1,174,017	8%	8%
EXPENDITURES							
PROFESSIONAL SERVICES	75,000	5,838,416	(181,467)	649,657	5,370,227	-3%	8%
CONSTRUCTION COSTS	1,080,000	3,343,097	-	-	3,343,097	0%	0%
CONTINGENCY	88,000	88,000	-	-	88,000	0%	0%
TOTAL EXPENDITURES	1,243,000	9,269,513	(181,467)	649,657	8,801,324	-2%	5%
NET REVENUE (EXPENDITURE)	\$ 37,000	\$ (7,989,513)	\$ 287,451				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 January 31, 2022

	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	3,000	3,000	59	-	2,941	2%	2%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	75,000	-	825,000	8%	8%
CERTIFICATES OF OBLIGATION PROCEEDS	20,750,000	20,750,000	-	-	20,750,000	0%	0%
TOTAL REVENUES	21,653,000	21,653,000	75,059	-	21,577,941	0%	0%
EXPENDITURES							
PROFESSIONAL SERVICES	850,000	920,352	(2,195)	2,195	920,352	0%	0%
CONSTRUCTION COSTS	17,835,000	19,801,797	1,468	25,996	19,774,333	0%	0%
OTHER CONSTRUCTION COSTS	140,000	203,406	(4,063)	63,406	144,063	-2%	29%
CONTINGENCY	3,395,000	3,395,000	-	-	3,395,000	0%	0%
TOTAL EXPENDITURES	22,220,000	24,320,554	(4,790)	91,597	24,233,748	0%	0%
NET REVENUE (EXPENDITURE)	\$ (567,000)	\$ (2,667,554)	\$ 79,849				

City of West University Place
SPECIAL REVENUE FUNDS
 January 31, 2022

	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	35,100	35,100	2	-	35,098	0%	0%
TOTAL EXPENDITURES	40,000	40,000	-	-	40,000	0%	0%
NET REVENUE (EXPENDITURE)	(4,900)	(4,900)	2	-	(4,902)	0%	0%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	187,500	187,500	-	-	187,500	0%	0%
TOTAL EXPENDITURES	187,500	187,500	-	-	187,500	0%	0%
NET REVENUE (EXPENDITURE)	-	-	-	-	-	0%	0%
TRUANCY PREVENTION							
TOTAL REVENUES	3,100	3,100	695	-	2,405	22%	22%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	3,100	3,100	695	-	2,405	22%	22%
MUNICIPAL JURY							
TOTAL REVENUES	100	100	14	-	86	14%	14%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	14	-	86	14%	14%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	568	-	4,432	11%	11%
TOTAL EXPENDITURES	4,500	4,500	-	-	4,500	0%	0%
NET REVENUE (EXPENDITURE)	500	500	568	-	(68)	114%	114%
TREE REPLACEMENT FUND							
TOTAL REVENUES	50,500	50,500	6	-	50,494	0%	0%
TOTAL EXPENDITURES	50,000	50,000	-	-	50,000	0%	0%
NET REVENUE (EXPENDITURE)	500	500	6	-	494	1%	1%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,100	4,100	691	-	3,409	17%	17%
TOTAL EXPENDITURES	9,500	9,500	-	-	9,500	0%	0%
NET REVENUE (EXPENDITURE)	(5,400)	(5,400)	691	-	(6,091)	-13%	-13%

City of West University Place
SPECIAL REVENUE FUNDS
 January 31, 2022

	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	675,100	675,100	5	-	675,095	0%	0%
TOTAL EXPENDITURES	925,000	925,000	77,083	-	847,917	8%	8%
NET REVENUE (EXPENDITURE)	(249,900)	(249,900)	(77,078)	-	(172,822)	31%	31%
POLICE FORFEITED PROPERTY FUND							
TOTAL REVENUES	100	100	1	-	99	1%	1%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	1	-	99	1%	1%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,550	2,550	1	-	2,549	0%	0%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,550	2,550	1	-	2,549	0%	0%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	10,420	-	(10,420)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	10,420	-	(10,420)	0%	0%
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	0	-	(0)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	0	-	(2,500)	0%	0%
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	\$ 70,458,737	\$ 74,658,737	\$ 8,058,165	\$ -	\$ 66,600,572		
GRAND TOTAL EXPENDITURES	\$ 69,087,670	\$ 84,198,035	\$ 8,261,564	\$ 5,141,337	\$ 70,770,133		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 1,371,067	\$ (9,539,298)	\$ (203,399)	\$ (5,141,337)	\$ (4,169,562)		