

FINANCIAL SUMMARY FOR THE PERIOD ENDING FEBRUARY 28, 2022



Attached are the revenue and expenditure reports for the period ending **February 28, 2022**. 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 \$7.77 million are for 2021 taxes, 49% of budget. Licenses & Permits and Municipal Court Fines are above the pro-rata amount for the year. Charges for services are slightly above 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, February's billing for January 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 that was due February 1.

SOLID WASTE FUND

Again, with the one month lag in billing, February solid waste collection revenues are on target for this point in the fiscal year. The commodities market for the sale of recyclable materials has shifted. The City is now collecting revenue for the sale of our recyclables instead of having to pay for the disposal of them. 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.

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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, only a small expense for a modem for Fire 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, Security Firewall Replacement, Buffalo Speedway Road Surfaces, Eastside Paving & drainage Improvement Project Design, Milton & Wakeforest Water Plant Valve Replacement, 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

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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.

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 13 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.

City of West University Place
GENERAL FUND
February 28, 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	7,770,535	-	7,985,465	49%	49%
Licenses & Permits	695,500	695,500	154,042	-	541,458	22%	22%
Fines & Forfeitures	132,000	132,000	26,776	-	105,224	20%	20%
Charges for Services	2,888,500	2,888,500	533,779	-	2,354,721	18%	18%
Miscellaneous	176,200	176,200	33,258	-	142,942	19%	19%
Intergovernmental	290,000	290,000	1,953	-	288,047	1%	1%
Transfers In	1,737,400	1,737,400	289,567	-	1,447,833	17%	17%
TOTAL REVENUES	21,675,600	21,675,600	8,809,909	-	12,865,691	41%	41%
EXPENDITURES							
Administration	1,820,250	1,824,917	215,921	205,883	1,403,112	12%	23%
Finance	1,889,900	1,889,900	231,650	170,618	1,487,632	12%	21%
Police	5,560,750	5,560,750	762,135	9,222	4,789,394	14%	14%
Fire	3,952,300	3,952,300	613,440	29,701	3,309,158	16%	16%
Public Works	3,663,800	3,741,902	470,598	571,255	2,700,049	13%	28%
Parks & Recreation	4,334,000	4,335,271	439,061	193,670	3,702,540	10%	15%
Transfers Out	285,000	4,485,000	47,500	-	4,437,500	1%	1%
TOTAL EXPENDITURES	21,506,000	25,790,040	2,780,305	1,180,349	21,829,386	11%	15%
NET REVENUE (EXPENDITURE)	\$ 169,600	\$ (4,114,440)	\$ 6,029,603				

City of West University Place
WATER & SEWER FUND
February 28, 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	588,258	-	7,636,742	7%	7%
Miscellaneous	3,500	3,500	(2,092)	-	5,592	-60%	-60%
TOTAL REVENUES	8,228,500	8,228,500	586,167	-	7,642,333	7%	7%
EXPENDITURES							
Finance	311,700	311,700	38,096	683	272,921	12%	12%
Public Works	4,769,300	4,797,888	328,205	1,912,473	2,557,209	7%	47%
Debt Service	5,000	5,000	-	-	5,000	0%	0%
Transfer To General Fund	1,250,000	1,250,000	208,333	-	1,041,667	17%	17%
Transfer to W&S CIP Fund	900,000	900,000	150,000	-	750,000	17%	17%
Transfer to Debt Service Fund	388,020	388,020	367,637	-	20,383	95%	95%
TOTAL EXPENDITURES	7,624,020	7,652,608	1,092,272	1,913,156	4,647,180	14%	39%
NET REVENUE (EXPENDITURE)	\$ 604,480	\$ 575,892	\$ (506,105)				

City of West University Place
SOLID WASTE FUND
February 28, 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	153,921	-	1,714,379	8%	8%
Sales of Recyclables	-	-	2,757	-	(2,757)	-	-
Miscellaneous	1,800	1,800	122	-	1,678	7%	7%
TOTAL REVENUES	1,870,100	1,870,100	156,800	-	1,713,300	8%	8%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	207,789	273,246	844,965	16%	36%
Curbside Recycling	412,100	416,979	27,368	61,110	328,501	7%	21%
Curbside Green Waste Recycling	208,450	208,450	30,057	77,740	100,653	14%	52%
TOTAL EXPENDITURES	1,946,550	1,951,429	265,214	412,096	1,274,119	14%	35%
NET REVENUE (EXPENDITURE)	\$ (76,450)	\$ (81,329)	\$ (108,413)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
February 28, 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	289,017	-	1,445,083	17%	17%
TRANSFER FROM WATER & SEWER FUND	145,000	145,000	24,167	-	120,833	17%	17%
TRANSFER FROM SOLID WASTE FUND	48,700	48,700	8,117	-	40,583	17%	17%
EARNINGS ON INVESTMENTS	1,000	1,000	54	-	946	5%	5%
TOTAL REVENUES	1,928,800	1,928,800	321,354	-	1,607,446	17%	17%
EXPENDITURES							
PERSONNEL	557,000	557,000	75,860	-	481,140	14%	14%
OFFICE SUPPLIES	1,000	1,000	117	-	883	12%	12%
OPERATING SUPPLIES	10,500	10,500	273	-	10,227	3%	3%
EQUIPMENT MAINTENANCE	10,000	10,000	-	-	10,000	0%	0%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	704,200	704,200	129,033	12,018	563,148	18%	20%
TELE-COMMUNICATIONS & DATA & RADIO	280,500	280,500	73,622	160,923	45,955	26%	84%
CONSULTANTS	15,000	15,000	-	6,730	8,270	0%	45%
PROFESSIONAL DUES	2,800	2,800	2,350	-	450	84%	84%
PROFESSIONAL DEVELOPMENT	9,400	9,400	610	-	8,790	6%	6%
OTHER CONTRACTED SERVICES	90,000	90,000	79,851	-	10,149	89%	89%
HIGH TECHNOLOGY REPLACEMENTS	150,000	150,000	33,158	11,809	105,033	22%	30%
TRANSFER TO ASSET REPLACEMENT FUND	108,100	108,100	18,017	-	90,083	17%	17%
TOTAL EXPENDITURES	1,938,500	1,938,500	412,891	191,480	1,334,129	21%	31%
NET REVENUE (EXPENDITURE)	\$ (9,700)	\$ (9,700)	\$ (91,537)				

City of West University Place
VEHICLE REPLACEMENT FUND
February 28, 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	58,333	-	291,667	17%	17%
TRANSFER FROM WATER & SEWER FUND	102,000	102,000	17,000	-	85,000	17%	17%
TRANSFER FROM SOLID WASTE FUND	225,000	225,000	37,500	-	187,500	17%	17%
EARNINGS ON INVESTMENTS	5,000	5,000	278	-	4,722	6%	6%
TOTAL REVENUES	682,000	682,000	113,112	-	568,888	17%	17%
EXPENDITURES							
AUTOMOBILES	30,000	30,000	-	68,426	(38,426)	0%	228%
LIGHT TRUCKS	144,000	144,000	-	4,194	139,806	0%	3%
TRUCKS	484,000	509,000	-	401,093	107,907	0%	79%
TOTAL EXPENDITURES	658,000	683,000	-	473,713	209,287	0%	69%
NET REVENUE (EXPENDITURE)	\$ 24,000	\$ (1,000)	\$ 113,112				

City of West University Place

ASSET REPLACEMENT

February 28, 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	73,883	-	369,417	17%	17%
TRANSFER FROM WATER & SEWER FUND	170,000	170,000	28,333	-	141,667	17%	17%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	108,100	108,100	18,017	-	90,083	17%	17%
EARNINGS ON INVESTMENTS	5,000	5,000	315	-	4,685	6%	6%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	736,400	736,400	120,548	-	615,852	16%	16%
EXPENDITURES							
OTHER EQUIPMENT	113,800	113,800	1,048	35,218	77,533	1%	32%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	345,000	345,000	57,500	-	287,500	17%	17%
TOTAL EXPENDITURES	458,800	458,800	58,548	35,218	365,033	13%	20%
NET REVENUE (EXPENDITURE)	\$ 277,600	\$ 277,600	\$ 62,000				

City of West University Place
EMPLOYEE BENEFIT FUND
February 28, 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	351,315	-	1,831,835	16%	16%
Miscellaneous	2,000	2,000	109	-	1,891	5%	5%
Transfers In	35,000	35,000	5,833	-	29,167	17%	17%
TOTAL REVENUES	2,220,150	2,220,150	357,258	-	1,862,892	16%	16%
EXPENDITURES							
Personnel Services	2,202,350	2,202,350	342,668	-	1,859,682	16%	16%
Services	40,000	40,000	6,656	33,282	62	17%	100%
TOTAL EXPENDITURES	2,242,350	2,242,350	349,324	33,282	1,859,744	16%	17%
NET REVENUE (EXPENDITURE)	\$ (22,200)	\$ (22,200)	\$ 7,934				

City of West University Place
HUMAN RESOURCES SERVICES FUND
 February 28, 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	43	-	57	43%	43%
Transfers In	250,000	250,000	41,667	-	208,333	17%	17%
TOTAL REVENUES	250,100	250,100	41,709	-	208,391	17%	17%
EXPENDITURES							
Personnel Services	129,100	129,100	3,808	-	125,292	3%	3%
Transfers Out	177,400	177,400	29,567	-	147,833	17%	17%
TOTAL EXPENDITURES	306,500	306,500	33,374	-	273,126	11%	11%
NET REVENUE (EXPENDITURE)	\$ (56,400)	\$ (56,400)	\$ 8,335				

City of West University Place
DEBT SERVICE FUND
February 28, 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	3,364,231	-	2,511,769	57%	57%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	9,575	-	40,425	19%	19%
PENALTY AND INTEREST	32,000	32,000	10,935	-	21,065	34%	34%
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	3,752,635	-	2,575,002	59%	59%
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	1,050	-	2,200	32%	32%
ISSUANCE COSTS	5,000	5,000	-	-	5,000	0%	0%
TOTAL EXPENDITURES	6,304,950	6,304,950	5,633,396	-	671,555	89%	89%
NET REVENUE (EXPENDITURE)	\$ 22,687	\$ 22,687	\$ (1,880,761)				

City of West University Place
CAPITAL PROJECTS FUND
February 28, 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	60	-	240	20%	20%
TRANSFER FROM CAPITAL RESERVE FUND	710,000	710,000	118,333	-	591,667	17%	17%
TOTAL REVENUES	710,300	710,300	118,393	-	591,907	17%	17%
EXPENDITURES							
TECHNOLOGY PROJECTS	560,000	560,000	37,587	280,839	241,574	7%	57%
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	37,587	492,869	613,216	3%	46%
NET REVENUE (EXPENDITURE)	\$ 300	\$ (433,372)	\$ 80,806				

City of West University Place
2019 CO's
February 28, 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	-	-	44	-	(44)	-	-
TOTAL REVENUES	-	-	44	-	(44)	-	-
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)	\$ (14,108)				

City of West University Place
CAPITAL RESERVE FUND
February 28, 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	553	-	2,447	18%	18%
TRANSFER FROM GENERAL FUND	-	4,200,000	-	-	4,200,000	0%	0%
TOTAL REVENUES	1,933,000	6,133,000	553	-	6,132,447	0%	0%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	710,000	710,000	118,333	-	591,667	17%	17%
TOTAL EXPENDITURES	710,000	710,000	118,333	-	591,667	17%	17%
NET REVENUE (EXPENDITURE)	\$ 1,223,000	\$ 5,423,000	\$ (117,780)				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
February 28, 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	774	-	9,226	8%	8%
TRANSFER FROM METRO GRANT FUND	925,000	925,000	154,167	-	770,833	17%	17%
TRANSFER FROM ASSET REPLACEMENT FUND	345,000	345,000	57,500	-	287,500	17%	17%
TOTAL REVENUES	1,280,000	1,280,000	212,441	-	1,067,559	17%	17%
EXPENDITURES							
PROFESSIONAL SERVICES	75,000	5,838,416	(166,245)	1,877,810	4,126,851	-3%	29%
CONSTRUCTION COSTS	1,080,000	3,343,097	140	300,000	3,042,957	0%	9%
CONTINGENCY	88,000	88,000	-	-	88,000	0%	0%
TOTAL EXPENDITURES	1,243,000	9,269,513	(166,105)	2,177,810	7,257,808	-2%	22%
NET REVENUE (EXPENDITURE)	\$ 37,000	\$ (7,989,513)	\$ 378,546				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
February 28, 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	307	-	2,693	10%	10%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	150,000	-	750,000	17%	17%
CERTIFICATES OF OBLIGATION PROCEEDS	20,750,000	20,750,000	-	-	20,750,000	0%	0%
TOTAL REVENUES	21,653,000	21,653,000	150,307	-	21,502,693	1%	1%
EXPENDITURES							
PROFESSIONAL SERVICES	850,000	920,352	(2,195)	2,195	920,352	0%	0%
CONSTRUCTION COSTS	17,835,000	19,801,797	26,142	51,623	19,724,032	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	19,884	117,224	24,183,447	0%	1%
NET REVENUE (EXPENDITURE)	\$ (567,000)	\$ (2,667,554)	\$ 130,423				

City of West University Place
SPECIAL REVENUE FUNDS
February 28, 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	609	-	34,491	2%	2%
TOTAL EXPENDITURES	40,000	40,000	-	-	40,000	0%	0%
NET REVENUE (EXPENDITURE)	(4,900)	(4,900)	609	-	(5,509)	-12%	-12%
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)	-	-	-	-	-	-	-
TRUANCY PREVENTION							
TOTAL REVENUES	3,100	3,100	1,398	-	1,702	45%	45%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	3,100	3,100	1,398	-	1,702	45%	45%
MUNICIPAL JURY							
TOTAL REVENUES	100	100	28	-	72	28%	28%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	28	-	72	28%	28%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	1,144	-	3,856	23%	23%
TOTAL EXPENDITURES	4,500	4,500	-	-	4,500	0%	0%
NET REVENUE (EXPENDITURE)	500	500	1,144	-	(644)	229%	229%
TREE REPLACEMENT FUND							
TOTAL REVENUES	50,500	50,500	7,030	-	43,470	14%	14%
TOTAL EXPENDITURES	50,000	50,000	-	-	50,000	0%	0%
NET REVENUE (EXPENDITURE)	500	500	7,030	-	(6,530)	1406%	1406%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,100	4,100	1,396	-	2,704	34%	34%
TOTAL EXPENDITURES	9,500	9,500	-	-	9,500	0%	0%
NET REVENUE (EXPENDITURE)	(5,400)	(5,400)	1,396	-	(6,796)	-26%	-26%

City of West University Place
SPECIAL REVENUE FUNDS
February 28, 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	27	-	675,073	0%	0%
TOTAL EXPENDITURES	925,000	925,000	154,167	-	770,833	17%	17%
NET REVENUE (EXPENDITURE)	(249,900)	(249,900)	(154,140)	-	(95,760)	62%	62%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	100	100	3	-	97	3%	3%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	3	-	97	3%	3%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	-	-	1	-	(1)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	1	-	(1)	-	-
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,550	2,550	2,056	-	494	81%	81%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,550	2,550	2,056	-	494	81%	81%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	10,422	-	(10,422)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	10,422	-	(10,422)	-	-
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%

City of West University Place
SPECIAL REVENUE FUNDS
February 28, 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
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	\$ 70,458,737	\$ 74,658,737	\$ 14,765,343	\$ -	\$ 59,893,394		
GRAND TOTAL EXPENDITURES	\$ 69,087,670	\$ 84,198,035	\$ 10,803,343	\$ 7,197,147	\$ 66,197,545		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 1,371,067	\$ (9,539,298)	\$ 3,962,001	\$ (7,197,147)	\$ (6,304,151)		