

FINANCIAL SUMMARY FOR THE PERIOD ENDING MARCH 31, 2022



Attached are the revenue and expenditure reports for the period ending **March 31, 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 \$8.11 million are for 2021 taxes, 52% of budget. Municipal Court Fines are above the pro-rata amount for the year. Licenses & Permits and Charges for services are above budget due to conservative budgeting because of COVID and an increase in the housing market as well as an increased use of Parks & Recreation facilities and services. 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, March's billing for February 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. Overall expenditures are slightly below budget for the month.

SOLID WASTE FUND

Again, with the one month lag in billing, March 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

FINANCIAL SUMMARY FOR THE PERIOD ENDING MARCH 31, 2022



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. We do have outstanding purchase orders for vehicles due to supply chain issues and longer than normal lead times when ordering vehicles.

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 year to date.

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, 2021 Facilities Master Plan, and the Water Pumping & Storage Study. The negative balance in the Water & Sewer Capital Projects Fund are due to invoices received

FINANCIAL SUMMARY FOR THE PERIOD ENDING MARCH 31, 2022



and paid in 2022 but accrued back to 2021. 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 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.

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. A ticketwriter/printer has been purchased from the Court Technology Fund.

City of West University Place
GENERAL FUND
March 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	8,117,249	-	7,638,751	52%	52%
Licenses & Permits	695,500	695,500	297,591	-	397,909	43%	43%
Fines & Forfeitures	132,000	132,000	51,621	-	80,379	39%	39%
Charges for Services	2,888,500	2,888,500	874,432	-	2,014,068	30%	30%
Miscellaneous	176,200	176,200	38,739	-	137,461	22%	22%
Intergovernmental	290,000	290,000	3,445	-	286,555	1%	1%
Transfers In	1,737,400	1,737,400	434,350	-	1,303,050	25%	25%
TOTAL REVENUES	21,675,600	21,675,600	9,817,428	-	11,858,172	45%	45%
EXPENDITURES							
Administration	1,820,250	1,824,917	358,298	174,174	1,292,445	20%	29%
Finance	1,889,900	1,889,900	405,494	376,917	1,107,489	21%	41%
Police	5,560,750	5,560,750	1,186,911	12,417	4,361,422	21%	22%
Fire	3,952,300	3,952,300	895,413	28,301	3,028,586	23%	23%
Public Works	3,663,800	3,741,902	728,724	549,557	2,463,622	19%	34%
Parks & Recreation	4,334,000	4,335,271	744,121	306,719	3,284,431	17%	24%
Transfers Out	285,000	4,485,000	71,250	-	4,413,750	2%	2%
TOTAL EXPENDITURES	21,506,000	25,790,040	4,390,210	1,448,085	19,951,745	17%	23%
NET REVENUE (EXPENDITURE)	\$ 169,600	\$ (4,114,440)	\$ 5,427,218				

City of West University Place
WATER & SEWER FUND
March 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	1,079,719	-	7,145,281	13%	13%
Miscellaneous	3,500	3,500	944	-	2,556	27%	27%
TOTAL REVENUES	8,228,500	8,228,500	1,080,663	-	7,147,837	13%	13%
EXPENDITURES							
Finance	311,700	311,700	57,710	621	253,369	19%	19%
Public Works	4,769,300	4,797,888	806,568	1,998,781	1,992,538	17%	58%
Debt Service	5,000	5,000	-	-	5,000	0%	0%
Transfer To General Fund	1,250,000	1,250,000	312,500	-	937,500	25%	25%
Transfer to W&S CIP Fund	900,000	900,000	225,000	-	675,000	25%	25%
Transfer to Debt Service Fund	388,020	388,020	367,637	-	20,383	95%	95%
TOTAL EXPENDITURES	7,624,020	7,652,608	1,769,415	1,999,402	3,883,790	23%	49%
NET REVENUE (EXPENDITURE)	\$ 604,480	\$ 575,892	\$ (688,752)				

City of West University Place
SOLID WASTE FUND
March 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	308,098	-	1,560,202	16%	16%
Sales of Recyclables	-	-	6,844	-	(6,844)	-	-
Miscellaneous	1,800	1,800	265	-	1,535	15%	15%
TOTAL REVENUES	1,870,100	1,870,100	315,206	-	1,554,894	17%	17%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	312,301	266,938	746,761	24%	44%
Curbside Recycling	412,100	416,979	56,516	54,141	306,322	14%	27%
Curbside Green Waste Recycling	208,450	208,450	46,128	65,425	96,897	22%	54%
TOTAL EXPENDITURES	1,946,550	1,951,429	414,944	386,504	1,149,980	21%	41%
NET REVENUE (EXPENDITURE)	\$ (76,450)	\$ (81,329)	\$ (99,738)				

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

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Atual + Outstanding Purchase Orders as a % of Budget
REVENUES							
TRANSFER FROM GENERAL FUND	1,734,100	1,734,100	433,525	-	1,300,575	25%	25%
TRANSFER FROM WATER & SEWER FUND	145,000	145,000	36,250	-	108,750	25%	25%
TRANSFER FROM SOLID WASTE FUND	48,700	48,700	12,175	-	36,525	25%	25%
EARNINGS ON INVESTMENTS	1,000	1,000	124	-	876	12%	12%
TOTAL REVENUES	1,928,800	1,928,800	482,074	-	1,446,726	25%	25%
EXPENDITURES							
PERSONNEL	557,000	557,000	116,829	-	440,171	21%	21%
OFFICE SUPPLIES	1,000	1,000	117	-	883	12%	12%
OPERATING SUPPLIES	10,500	10,500	779	-	9,721	7%	7%
EQUIPMENT MAINTENANCE	10,000	10,000	128	-	9,872	1%	1%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	704,200	704,200	170,687	12,018	521,494	24%	26%
TELE-COMMUNICATIONS & DATA & RADIO	280,500	280,500	90,182	159,683	30,635	32%	89%
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	1,819	-	7,581	19%	19%
OTHER CONTRACTED SERVICES	90,000	90,000	79,851	-	10,149	89%	89%
HIGH TECHNOLOGY REPLACEMENTS	150,000	150,000	41,052	4,234	104,713	27%	30%
TRANSFER TO ASSET REPLACEMENT FUND	108,100	108,100	27,025	-	81,075	25%	25%
TOTAL EXPENDITURES	1,938,500	1,938,500	530,820	182,666	1,225,015	27%	37%
NET REVENUE (EXPENDITURE)	\$ (9,700)	\$ (9,700)	\$ (48,745)				

City of West University Place
VEHICLE REPLACEMENT FUND
March 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	87,500	-	262,500	25%	25%
TRANSFER FROM WATER & SEWER FUND	102,000	102,000	25,500	-	76,500	25%	25%
TRANSFER FROM SOLID WASTE FUND	225,000	225,000	56,250	-	168,750	25%	25%
EARNINGS ON INVESTMENTS	5,000	5,000	661	-	4,339	13%	13%
TOTAL REVENUES	682,000	682,000	169,911	-	512,089	25%	25%
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	-	491,408	17,592	0%	97%
TOTAL EXPENDITURES	658,000	683,000	-	564,028	118,972	0%	83%
NET REVENUE (EXPENDITURE)	\$ 24,000	\$ (1,000)	\$ 169,911				

City of West University Place

ASSET REPLACEMENT

March 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	110,825	-	332,475	25%	25%
TRANSFER FROM WATER & SEWER FUND	170,000	170,000	42,500	-	127,500	25%	25%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	108,100	108,100	27,025	-	81,075	25%	25%
EARNINGS ON INVESTMENTS	5,000	5,000	739	-	4,261	15%	15%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	736,400	736,400	181,089	-	555,311	25%	25%
EXPENDITURES							
OTHER EQUIPMENT	113,800	113,800	1,048	35,218	77,533	1%	32%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	345,000	345,000	86,250	-	258,750	25%	25%
TOTAL EXPENDITURES	458,800	458,800	87,298	35,218	336,283	19%	27%
NET REVENUE (EXPENDITURE)	\$ 277,600	\$ 277,600	\$ 93,791				

City of West University Place
EMPLOYEE BENEFIT FUND
March 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	493,216	-	1,689,934	23%	23%
Miscellaneous	2,000	2,000	257	-	1,743	13%	13%
Transfers In	35,000	35,000	8,750	-	26,250	25%	25%
TOTAL REVENUES	2,220,150	2,220,150	502,222	-	1,717,928	23%	23%
EXPENDITURES							
Personnel Services	2,202,350	2,202,350	497,649	-	1,704,701	23%	23%
Services	40,000	40,000	9,985	29,953	62	25%	100%
TOTAL EXPENDITURES	2,242,350	2,242,350	507,634	29,953	1,704,763	23%	24%
NET REVENUE (EXPENDITURE)	\$ (22,200)	\$ (22,200)	\$ (5,412)				

City of West University Place
HUMAN RESOURCES SERVICES FUND
 March 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	100	-	0	100%	100%
Transfers In	250,000	250,000	62,500	-	187,500	25%	25%
TOTAL REVENUES	250,100	250,100	62,600	-	187,500	25%	25%
EXPENDITURES							
Personnel Services	129,100	129,100	12,910	-	116,190	10%	10%
Transfers Out	177,400	177,400	44,350	-	133,050	25%	25%
TOTAL EXPENDITURES	306,500	306,500	57,260	-	249,240	19%	19%
NET REVENUE (EXPENDITURE)	\$ (56,400)	\$ (56,400)	\$ 5,339				

City of West University Place
DEBT SERVICE FUND
March 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	3,435,777	-	2,440,223	58.47%	58.47%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	10,767	-	39,233	21.53%	21.53%
PENALTY AND INTEREST	32,000	32,000	15,750	-	16,250	49.22%	49.22%
EARNINGS ON INVESTMENTS	2,000	2,000	419	-	1,581	20.95%	20.95%
TRANSFER FROM WATER & SEWER FUND	367,637	367,637	367,637	-	-	100.00%	100.00%
TOTAL REVENUES	6,327,637	6,327,637	3,830,350	-	2,497,287	60.53%	60.53%
EXPENDITURES							
BOND PRINCIPAL	4,885,000	4,885,000	4,885,000	-	-	100.00%	100.00%
INTEREST ON BONDS	1,411,700	1,411,700	747,346	-	664,355	52.94%	52.94%
FISCAL AGENT FEES	3,250	3,250	1,050	-	2,200	32.31%	32.31%
ISSUANCE COSTS	5,000	5,000	-	-	5,000	0.00%	0.00%
TOTAL EXPENDITURES	6,304,950	6,304,950	5,633,396	-	671,555	89.35%	89.35%
NET REVENUE (EXPENDITURE)	\$ 22,687	\$ 22,687	\$ (1,803,046)				

City of West University Place
CAPITAL PROJECTS FUND
March 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	149	-	151	50%	50%
TRANSFER FROM CAPITAL RESERVE FUND	710,000	1,372,000	177,500	-	532,500	13%	13%
TOTAL REVENUES	710,300	1,372,300	177,649	-	532,651	13%	13%
EXPENDITURES							
TECHNOLOGY PROJECTS	560,000	560,000	37,587	285,128	237,285	7%	58%
PROFESSIONAL SERVICES	-	737,000	5,630	43,408	25,962	1%	7%
CONSTRUCTION COSTS	150,000	508,672	-	170,030	338,642	0%	33%
TOTAL EXPENDITURES	710,000	1,805,672	43,217	498,565	601,889	2%	30%
NET REVENUE (EXPENDITURE)	\$ 300	\$ (433,372)	\$ 134,432				

City of West University Place
2019 CO's
March 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	-	-	95	-	(95)	-	-
TOTAL REVENUES	-	-	95	-	(95)	-	-
EXPENDITURES							
TECHNOLOGY PROJECTS	-	30,455	4,989	25,466	-	16%	100%
CONSTRUCTION COSTS	-	176,664	21,978	152,402	2,283	12%	99%
TOTAL EXPENDITURES	-	207,119	26,967	177,868	2,283	13%	99%
NET REVENUE (EXPENDITURE)	\$ -	\$ (207,119)	\$ (26,873)				

City of West University Place
CAPITAL RESERVE FUND
 March 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	1,289	-	1,711	43%	43%
TRANSFER FROM GENERAL FUND	-	4,200,000	-	-	4,200,000	0%	0%
TOTAL REVENUES	1,933,000	6,133,000	1,289	-	6,131,711	0%	0%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	710,000	1,372,000	177,500	-	532,500	13%	13%
TOTAL EXPENDITURES	710,000	1,372,000	177,500	-	532,500	13%	13%
NET REVENUE (EXPENDITURE)	\$ 1,223,000	\$ 4,761,000	\$ (176,211)				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
March 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	1,801	-	8,199	18%	18%
TRANSFER FROM METRO GRANT FUND	925,000	925,000	231,250	-	693,750	25%	25%
TRANSFER FROM ASSET REPLACEMENT FUND	345,000	345,000	86,250	-	258,750	25%	25%
TOTAL REVENUES	1,280,000	1,280,000	319,301	-	960,699	25%	25%
EXPENDITURES							
REGULAR WAGES	-	-	15,225	-	(15,225)	-	-
HEALTH & DENTAL	-	-	2,898	-	(2,898)	-	-
TMRS	-	-	2,032	-	(2,032)	-	-
FICA	-	-	1,098	-	(1,098)	-	-
WORKERS COMPENSATION ALLOWANCES	-	-	62	-	(62)	-	-
OTHER BENEFITS	-	-	210	-	(210)	-	-
PROFESSIONAL SERVICES	75,000	5,838,416	81	-	(81)	-	-
CONSTRUCTION COSTS	1,080,000	3,343,097	45,425	1,762,490	4,030,502	1%	31%
CONTINGENCY	88,000	88,000	140	300,000	3,042,957	0%	9%
TOTAL EXPENDITURES	1,243,000	9,269,513	67,171	2,062,490	7,139,852	1%	23%
NET REVENUE (EXPENDITURE)	\$ 37,000	\$ (7,989,513)	\$ 252,130				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
March 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	727	-	2,273	24%	24%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	225,000	-	675,000	25%	25%
CERTIFICATES OF OBLIGATION PROCEEDS	20,750,000	20,750,000	-	-	20,750,000	0%	0%
TOTAL REVENUES	21,653,000	21,653,000	225,727	-	21,427,273	1%	1%
EXPENDITURES							
PROFESSIONAL SERVICES	850,000	920,352	(2,195)	-	922,547	0%	0%
CONSTRUCTION COSTS	17,835,000	19,801,797	42,924	83,541	19,675,332	0%	1%
OTHER CONSTRUCTION COSTS	140,000	203,406	6,892	60,350	136,163	3%	33%
CONTINGENCY	3,395,000	3,395,000	-	-	3,395,000	0%	0%
TOTAL EXPENDITURES	22,220,000	24,320,554	47,622	143,891	24,129,042	0%	1%
NET REVENUE (EXPENDITURE)	\$ (567,000)	\$ (2,667,554)	\$ 178,105				

City of West University Place
SPECIAL REVENUE FUNDS
March 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	622	-	34,478	2%	2%
TOTAL EXPENDITURES	40,000	40,000	250	15,218	24,532	1%	39%
NET REVENUE (EXPENDITURE)	(4,900)	(4,900)	372	(15,218)	9,947	-8%	303%
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	2,463	-	638	79%	79%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	3,100	3,100	2,463	-	638	79%	79%
MUNICIPAL JURY							
TOTAL REVENUES	100	100	49	-	51	49%	49%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	49	-	51	49%	49%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	2,077	-	2,923	42%	42%
TOTAL EXPENDITURES	4,500	4,500	2,727	-	1,773	61%	61%
NET REVENUE (EXPENDITURE)	500	500	(650)	-	1,150	-130%	-130%
TREE REPLACEMENT FUND							
TOTAL REVENUES	50,500	50,500	11,071	-	39,429	22%	22%
TOTAL EXPENDITURES	50,000	50,000	-	-	50,000	0%	0%
NET REVENUE (EXPENDITURE)	500	500	11,071	-	(10,571)	2214%	2214%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,100	4,100	2,504	-	1,596	61%	61%
TOTAL EXPENDITURES	9,500	9,500	375	-	9,125	4%	4%
NET REVENUE (EXPENDITURE)	(5,400)	(5,400)	2,129	-	(7,529)	-39%	-39%

City of West University Place
SPECIAL REVENUE FUNDS
March 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	61,822	-	613,278	9%	9%
TOTAL EXPENDITURES	925,000	925,000	231,250	-	693,750	25%	25%
NET REVENUE (EXPENDITURE)	(249,900)	(249,900)	(169,428)	-	(80,472)	68%	68%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	100	100	7	-	93	7%	7%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	7	-	93	7%	7%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	-	-	4	-	(4)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	4	-	(4)	0%	0%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,550	2,550	2,060	-	490	81%	81%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,550	2,550	2,060	-	490	81%	81%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	10,425	-	(10,425)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	10,425	-	(10,425)	0%	0%
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	1	-	(1)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	1	-	(2,501)	0%	0%

City of West University Place
SPECIAL REVENUE FUNDS
 March 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
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	\$ 70,458,737	\$ 75,320,737	\$ 17,258,707	\$ -	\$ 57,400,030		
GRAND TOTAL EXPENDITURES	\$ 69,087,670	\$ 85,522,035	\$ 13,988,057	\$ 7,543,889	\$ 62,666,089		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 1,371,067	\$ (10,201,298)	\$ 3,270,650	\$ (7,543,889)	\$ (5,266,059)		