

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2022



Attached are the revenue and expenditure reports for the period ending **April 30, 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 \$8.36 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 Police and Public Works departments.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, April's billing for March is slightly below pro-rata for the year. This is typical for this time of year. 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, April 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

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2022



life; therefore, the expenditures patterns do not follow the pro-rata model. To date, the only expenses incurred are for the upfit of 2 police interceptors. 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, 2020 City-Wide Street & Drainage Improvements Edloe Street Pathway, Wesleyan Traffic Signal Replacements, Lift Station SCADA Replacement, Sanitary Sewer Manhole Lining Project, 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

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2022



Fund are due to invoices received 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. Two new rowers and electrical work were paid for with proceeds from the Boo Run from the Parks Donation Fund and a ticketwriter/printer has been purchased from the Court Technology Fund.

City of West University Place
GENERAL FUND
April 30, 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	8,367,344	-	7,388,656	53%	53%
Licenses & Permits	695,500	695,500	438,365	-	257,135	63%	63%
Fines & Forfeitures	132,000	132,000	70,131	-	61,869	53%	53%
Charges for Services	2,888,500	2,888,500	1,220,954	-	1,667,546	42%	42%
Miscellaneous	176,200	176,200	56,236	-	119,964	32%	32%
Intergovernmental	290,000	290,000	4,430	-	285,570	2%	2%
Transfers In	1,737,400	1,737,400	579,133	-	1,158,267	33%	33%
TOTAL REVENUES	21,675,600	21,675,600	10,736,593	-	10,939,007	50%	50%
EXPENDITURES							
Administration	1,820,250	1,824,917	471,898	163,827	1,189,192	26%	35%
Finance	1,889,900	1,889,900	518,481	361,879	1,009,540	27%	47%
Police	5,560,750	5,560,750	1,648,307	8,011	3,904,432	30%	30%
Fire	3,952,300	3,952,300	1,159,875	28,301	2,764,123	29%	30%
Public Works	3,663,800	3,741,902	1,021,504	476,101	2,244,297	27%	40%
Parks & Recreation	4,334,000	4,335,271	1,080,553	297,223	2,957,495	25%	32%
Transfers Out	285,000	4,485,000	4,295,000	-	190,000	96%	96%
TOTAL EXPENDITURES	21,506,000	25,790,040	10,195,618	1,335,343	14,259,078	40%	45%
NET REVENUE (EXPENDITURE)	\$ 169,600	\$ (4,114,440)	\$ 540,974				

City of West University Place
WATER & SEWER FUND
April 30, 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	1,681,114	-	6,543,886	20%	20%
Miscellaneous	3,500	3,500	1,245	-	2,255	36%	36%
Other Financing Sources	-	-	-	-	-	-	-
TOTAL REVENUES	8,228,500	8,228,500	1,682,359	-	6,546,141	20%	20%
EXPENDITURES							
Finance	311,700	311,700	84,254	559	226,887	27%	27%
Public Works	4,769,300	4,797,888	891,508	2,078,547	1,827,833	19%	62%
Debt Service	5,000	5,000	-	-	5,000	0%	0%
Transfer To General Fund	1,250,000	1,250,000	416,667	-	833,333	33%	33%
Transfer to City Hall Expansion Construction Fund	-	-	-	-	-	-	-
Transfer to W&S CIP Fund	900,000	900,000	300,000	-	600,000	33%	33%
Transfer to Debt Service Fund	388,020	388,020	367,637	-	20,383	95%	95%
TOTAL EXPENDITURES	7,624,020	7,652,608	2,060,066	2,079,106	3,513,436	27%	54%
NET REVENUE (EXPENDITURE)	\$ 604,480	\$ 575,892	\$ (377,707)				

City of West University Place
SOLID WASTE FUND
April 30, 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	462,019	-	1,406,281	25%	25%
Sales of Recyclables	-	-	6,844	-	(6,844)	-	-
Miscellaneous	1,800	1,800	483	-	1,317	27%	27%
TOTAL REVENUES	1,870,100	1,870,100	469,345	-	1,400,755	25%	25%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	424,488	237,447	664,064	32%	50%
Curbside Recycling	412,100	416,979	80,397	48,177	288,404	19%	31%
Curbside Green Waste Recycling	208,450	208,450	57,396	57,468	93,586	28%	55%
TOTAL EXPENDITURES	1,946,550	1,951,429	562,282	343,092	1,046,055	29%	46%
NET REVENUE (EXPENDITURE)	\$ (76,450)	\$ (81,329)	\$ (92,937)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
April 30, 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	578,033	-	1,156,067	33%	33%
TRANSFER FROM WATER & SEWER FUND	145,000	145,000	48,333	-	96,667	33%	33%
TRANSFER FROM SOLID WASTE FUND	48,700	48,700	16,233	-	32,467	33%	33%
EARNINGS ON INVESTMENTS	1,000	1,000	271	-	729	27%	27%
MISCELLANEOUS	-	-	119	-	(119)	-	-
TOTAL REVENUES	1,928,800	1,928,800	642,990	-	1,285,810	33%	33%
EXPENDITURES							
PERSONNEL	557,000	557,000	158,071	-	398,929	28%	28%
OFFICE SUPPLIES	1,000	1,000	158	-	842	16%	16%
OPERATING SUPPLIES	10,500	10,500	1,082	-	9,418	10%	10%
EQUIPMENT MAINTENANCE	10,000	10,000	128	-	9,872	1%	1%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	704,200	704,200	220,678	10,657	472,865	31%	33%
TELE-COMMUNICATIONS & DATA & RADIO	280,500	280,500	107,513	162,464	10,523	38%	96%
CONSULTANTS	15,000	15,000	3,730	3,000	8,270	25%	45%
PROFESSIONAL DUES	2,800	2,800	2,350	-	450	84%	84%
PROFESSIONAL DEVELOPMENT	9,400	9,400	1,986	-	7,414	21%	21%
OTHER CONTRACTED SERVICES	90,000	90,000	79,851	-	10,149	89%	89%
HIGH TECHNOLOGY REPLACEMENTS	150,000	150,000	46,086	26,359	77,555	31%	48%
TRANSFER TO ASSET REPLACEMENT FUND	108,100	108,100	36,033	-	72,067	33%	33%
TOTAL EXPENDITURES	1,938,500	1,938,500	657,666	202,480	1,078,354	34%	44%
NET REVENUE (EXPENDITURE)	\$ (9,700)	\$ (9,700)	\$ (14,676)				

City of West University Place
VEHICLE REPLACEMENT FUND
April 30, 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	116,667	-	233,333	33%	33%
TRANSFER FROM WATER & SEWER FUND	102,000	102,000	34,000	-	68,000	33%	33%
TRANSFER FROM SOLID WASTE FUND	225,000	225,000	75,000	-	150,000	33%	33%
SALE OF CITY PROPERTY	-	-	3,500	-	(3,500)	-	-
EARNINGS ON INVESTMENTS	5,000	5,000	1,426	-	3,574	29%	29%
TOTAL REVENUES	682,000	682,000	230,592	-	451,408	34%	34%
EXPENDITURES							
AUTOMOBILES	30,000	30,000	31,328	43,790	(45,118)	104%	250%
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	31,328	539,392	112,280	5%	84%
NET REVENUE (EXPENDITURE)	\$ 24,000	\$ (1,000)	\$ 199,264				

City of West University Place
ASSET REPLACEMENT FUND
April 30, 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	147,767	-	295,533	33%	33%
TRANSFER FROM WATER & SEWER FUND	170,000	170,000	56,667	-	113,333	33%	33%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	108,100	108,100	36,033	-	72,067	33%	33%
EARNINGS ON INVESTMENTS	5,000	5,000	1,581	-	3,419	32%	32%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	736,400	736,400	242,048	-	494,352	33%	33%
EXPENDITURES							
OTHER EQUIPMENT	113,800	113,800	1,048	35,218	77,533	1%	32%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	345,000	345,000	115,000	-	230,000	33%	33%
TOTAL EXPENDITURES	458,800	458,800	116,048	35,218	307,533	25%	33%
NET REVENUE (EXPENDITURE)	\$ 277,600	\$ 277,600	\$ 126,000				

City of West University Place
EMPLOYEE BENEFIT FUND
April 30, 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	640,830	-	1,542,320	29%	29%
Miscellaneous	2,000	2,000	546	-	1,454	27%	27%
Transfers In	35,000	35,000	11,667	-	23,333	33%	33%
TOTAL REVENUES	2,220,150	2,220,150	653,043	-	1,567,107	29%	29%
EXPENDITURES							
Personnel Services	2,202,350	2,202,350	654,374	-	1,547,976	30%	30%
Services	40,000	40,000	16,641	23,297	62	42%	100%
TOTAL EXPENDITURES	2,242,350	2,242,350	671,014	23,297	1,548,038	30%	31%
NET REVENUE (EXPENDITURE)	\$ (22,200)	\$ (22,200)	\$ (17,972)				

City of West University Place
HUMAN RESOURCES SERVICES FUND
April 30, 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	212	-	(112)	212%	212%
Transfers In	250,000	250,000	83,333	-	166,667	33%	33%
TOTAL REVENUES	250,100	250,100	83,545	-	166,555	33%	33%
EXPENDITURES							
Personnel Services	129,100	129,100	19,071	-	110,029	15%	15%
Transfers Out	177,400	177,400	59,133	-	118,267	33%	33%
TOTAL EXPENDITURES	306,500	306,500	78,204	-	228,296	26%	26%
NET REVENUE (EXPENDITURE)	\$ (56,400)	\$ (56,400)	\$ 5,341				

City of West University Place
DEBT SERVICE FUND
April 30, 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	3,470,786	-	2,405,214	59%	59%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	9,920	-	40,080	20%	20%
PENALTY AND INTEREST	32,000	32,000	18,358	-	13,642	57%	57%
EARNINGS ON INVESTMENTS	2,000	2,000	746	-	1,254	37%	37%
TRANSFER FROM WATER & SEWER FUND	367,637	367,637	367,637	-	-	100%	100%
TOTAL REVENUES	6,327,637	6,327,637	3,867,447	-	2,460,190	61%	61%
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	\$ (1,765,949)				

City of West University Place
CAPITAL PROJECTS FUND
 April 30, 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	327	-	(27)	109%	109%
TRANSFER FROM CAPITAL RESERVE FUND	710,000	1,372,000	236,667	-	473,333	17%	17%
TOTAL REVENUES	710,300	1,372,300	236,994	-	473,306	17%	17%
EXPENDITURES							
TECHNOLOGY PROJECTS	560,000	560,000	37,690	301,611	220,699	7%	61%
PROFESSIONAL SERVICES	-	737,000	7,038	42,000	25,962	1%	7%
CONSTRUCTION COSTS	150,000	508,672	-	170,030	338,642	0%	33%
TOTAL EXPENDITURES	710,000	1,805,672	44,728	513,641	585,303	2%	31%
NET REVENUE (EXPENDITURE)	\$ 300	\$ (433,372)	\$ 192,266				

City of West University Place
2019 CO's
April 30, 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	-	-	193	-	(193)	-	-
TOTAL REVENUES	-	-	193	-	(193)	-	-
EXPENDITURES							
TECHNOLOGY PROJECTS	-	30,455	4,989	25,466	-	16%	100%
CONSTRUCTION COSTS	-	176,664	27,286	147,094	2,283	15%	99%
TOTAL EXPENDITURES	-	207,119	32,275	172,560	2,283	16%	99%
NET REVENUE (EXPENDITURE)	\$	- \$	(207,119)	\$	(32,082)		

City of West University Place
CAPITAL RESERVE FUND
 April 30, 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	2,721	-	279	91%	91%
TRANSFER FROM GENERAL FUND	-	4,200,000	4,200,000	-	-	100%	100%
TOTAL REVENUES	1,933,000	6,133,000	4,202,721	-	1,930,279	69%	69%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	710,000	1,372,000	236,667	-	473,333	17%	17%
TOTAL EXPENDITURES	710,000	1,372,000	236,667	-	473,333	17%	17%
NET REVENUE (EXPENDITURE)	\$ 1,223,000	\$ 4,761,000	\$ 3,966,054				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
April 30, 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	3,828	-	6,172	38%	38%
TRANSFER FROM METRO GRANT FUND	925,000	925,000	308,333	-	616,667	33%	33%
TRANSFER FROM ASSET REPLACEMENT FUND	345,000	345,000	115,000	-	230,000	33%	33%
TOTAL REVENUES	1,280,000	1,280,000	427,161	-	852,839	33%	33%
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	116,224	1,691,691	4,030,502	2%	31%
CONSTRUCTION COSTS	1,080,000	3,343,097	520	300,000	3,042,577	0%	9%
CONTINGENCY	88,000	88,000	-	-	88,000	0%	0%
TOTAL EXPENDITURES	1,243,000	9,269,513	138,350	1,991,691	7,139,472	1%	23%
NET REVENUE (EXPENDITURE)	\$ 37,000	\$ (7,989,513)	\$ 288,811				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
April 30, 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	1,561	-	1,439	52%	52%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	300,000	-	600,000	33%	33%
CERTIFICATES OF OBLIGATION PROCEEDS	20,750,000	20,750,000	-	-	20,750,000	0%	0%
TOTAL REVENUES	21,653,000	21,653,000	301,561	-	21,351,439	1%	1%
EXPENDITURES							
PROFESSIONAL SERVICES	850,000	920,352	(2,195)	-	922,547	0%	0%
CONSTRUCTION COSTS	17,835,000	19,801,797	44,090	1,621,720	18,135,987	0%	8%
OTHER CONSTRUCTION COSTS	140,000	203,406	43,554	23,689	136,163	21%	33%
CONTINGENCY	3,395,000	3,395,000	-	-	3,395,000	0%	0%
TOTAL EXPENDITURES	22,220,000	24,320,554	85,449	1,645,408	22,589,697	0%	7%
NET REVENUE (EXPENDITURE)	\$ (567,000)	\$ (2,667,554)	\$ 216,112				

City of West University Place
SPECIAL REVENUE FUNDS
April 30, 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	644	-	34,456	2%	2%
TOTAL EXPENDITURES	40,000	40,000	7,498	8,770	23,732	19%	41%
NET REVENUE (EXPENDITURE)	(4,900)	(4,900)	(6,854)	(8,770)	10,724	140%	319%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	187,500	187,500	-	-	187,500	0%	0%
TOTAL EXPENDITURES	187,500	187,500	-	24,535	162,965	0%	13%
NET REVENUE (EXPENDITURE)	-	-	-	(24,535)	24,535	0%	0%
TRUANCY PREVENTION							
TOTAL REVENUES	3,100	3,100	3,409	-	(309)	110%	110%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	3,100	3,100	3,409	-	(309)	110%	110%
MUNICIPAL JURY							
TOTAL REVENUES	100	100	68	-	32	68%	68%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	68	-	32	68%	68%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	2,862	-	2,138	57%	57%
TOTAL EXPENDITURES	4,500	4,500	2,727	-	1,773	61%	61%
NET REVENUE (EXPENDITURE)	500	500	135	-	365	27%	27%
TREE REPLACEMENT FUND							
TOTAL REVENUES	50,500	50,500	11,152	-	39,348	22%	22%
TOTAL EXPENDITURES	50,000	50,000	-	-	50,000	0%	0%
NET REVENUE (EXPENDITURE)	500	500	11,152	-	(10,652)	2230%	2230%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,100	4,100	3,460	-	640	84%	84%
TOTAL EXPENDITURES	9,500	9,500	375	-	9,125	4%	4%
NET REVENUE (EXPENDITURE)	(5,400)	(5,400)	3,085	-	(8,485)	-57%	-57%

City of West University Place
SPECIAL REVENUE FUNDS
April 30, 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	121,394	-	553,706	18%	18%
TOTAL EXPENDITURES	925,000	925,000	308,333	-	616,667	33%	33%
NET REVENUE (EXPENDITURE)	(249,900)	(249,900)	(186,939)	-	(62,961)	75%	75%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	100	100	14	-	86	14%	14%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	14	-	86	14%	14%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	-	-	8	-	(8)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	8	-	(8)	0%	0%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,550	2,550	2,067	-	483	81%	81%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,550	2,550	2,067	-	483	81%	81%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	10,731	-	(10,731)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	10,731	-	(10,731)	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
 April 30, 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
<i>TOTAL ALL FUNDS</i>							
<i>GRAND TOTAL REVENUES</i>	\$ 70,458,737	\$ 75,320,737	\$ 23,932,404	\$ -	\$ 50,726,333		
<i>GRAND TOTAL EXPENDITURES</i>	\$ 69,087,670	\$ 85,522,035	\$ 20,862,025	\$ 8,914,534	\$ 54,421,475		
<i>GRAND TOTAL NET REVENUE (EXPENDITURE)</i>	<u>\$ 1,371,067</u>	<u>\$ (10,201,298)</u>	<u>\$ 3,070,379</u>	<u>\$ (8,914,534)</u>	<u>\$ (3,695,142)</u>		