

FINANCIAL SUMMARY FOR THE PERIOD ENDING MAY 31, 2022



Attached are the revenue and expenditure reports for the period ending **May 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 \$13.92 million are for 2021 taxes, 88% 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, May's billing for April 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 as to be expected for the month.

SOLID WASTE FUND

Again, with the one month lag in billing, May 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

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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, a WWTP F250 and graphics for a Starcraft bus. 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, Network Firewall Security Improvements, 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

FINANCIAL SUMMARY FOR THE PERIOD ENDING MAY 31, 2022

Projects 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 City is looking to use these funds for new Community Building, Senior Center, and Library.

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
May 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	13,924,603	-	1,831,397	88%	88%
Licenses & Permits	695,500	695,500	536,049	-	159,451	77%	77%
Fines & Forfeitures	132,000	132,000	86,973	-	45,027	66%	66%
Charges for Services	2,888,500	2,888,500	1,627,402	-	1,261,098	56%	56%
Miscellaneous	176,200	176,200	89,377	-	86,823	51%	51%
Intergovernmental	290,000	290,000	31,270	-	258,730	11%	11%
Transfers In	1,737,400	1,737,400	723,917	-	1,013,483	42%	42%
TOTAL REVENUES	21,675,600	21,675,600	17,019,591	-	4,656,009	79%	79%
EXPENDITURES							
Administration	1,820,250	1,824,917	591,627	161,089	1,072,200	32%	41%
Finance	1,889,900	1,889,900	703,319	347,147	839,434	37%	56%
Police	5,560,750	5,560,750	2,078,123	9,253	3,473,375	37%	38%
Fire	3,952,300	3,952,300	1,467,838	23,173	2,461,289	37%	38%
Public Works	3,663,800	3,741,902	1,274,646	438,895	2,028,361	34%	46%
Parks & Recreation	4,334,000	4,335,271	1,414,221	238,071	2,682,979	33%	38%
Transfers Out	285,000	4,485,000	4,318,750	-	166,250	96%	96%
TOTAL EXPENDITURES	21,506,000	25,790,040	11,848,523	1,217,629	12,723,888	46%	51%
NET REVENUE (EXPENDITURE)	\$ 169,600	\$ (4,114,440)	\$ 5,171,067				

City of West University Place
WATER & SEWER FUND
May 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	2,347,329	-	5,877,671	29%	29%
Miscellaneous	3,500	3,500	3,540	-	(40)	101%	101%
TOTAL REVENUES	8,228,500	8,228,500	2,350,870	-	5,877,630	29%	29%
EXPENDITURES							
Finance	311,700	311,700	97,536	29,497	184,668	31%	41%
Public Works	4,769,300	4,797,888	1,343,352	1,781,737	1,672,799	28%	65%
Debt Service	5,000	5,000	-	-	5,000	0%	0%
Transfer To General Fund	1,250,000	1,250,000	520,833	-	729,167	42%	42%
Transfer to W&S CIP Fund	900,000	900,000	375,000	-	525,000	42%	42%
Transfer to Debt Service Fund	388,020	388,020	367,637	-	20,383	95%	95%
TOTAL EXPENDITURES	7,624,020	7,652,608	2,704,358	1,811,234	3,137,017	35%	59%
NET REVENUE (EXPENDITURE)	\$ 604,480	\$ 575,892	\$ (353,488)				

City of West University Place
SOLID WASTE FUND
May 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	615,856	-	1,252,444	33%	33%
Sales of Recyclables	-	-	7,450	-	(7,450)	-	-
Miscellaneous	1,800	1,800	909	-	891	51%	51%
TOTAL REVENUES	1,870,100	1,870,100	624,215	-	1,245,885	33%	33%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	533,288	208,334	584,378	40%	56%
Curbside Recycling	412,100	416,979	108,174	41,655	267,149	26%	36%
Curbside Green Waste Recycling	208,450	208,450	70,246	49,663	88,541	34%	58%
TOTAL EXPENDITURES	1,946,550	1,951,429	711,708	299,652	940,068	36%	52%
NET REVENUE (EXPENDITURE)	\$ (76,450)	\$ (81,329)	\$ (87,494)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
May 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	722,542	-	1,011,558	42%	42%
TRANSFER FROM WATER & SEWER FUND	145,000	145,000	60,417	-	84,583	42%	42%
TRANSFER FROM SOLID WASTE FUND	48,700	48,700	20,292	-	28,408	42%	42%
EARNINGS ON INVESTMENTS	1,000	1,000	563	-	437	56%	56%
MISCELLANEOUS	-	-	119	-	(119)	-	-
TOTAL REVENUES	1,928,800	1,928,800	803,931	-	1,124,869	42%	42%
EXPENDITURES							
PERSONNEL	557,000	557,000	198,945	-	358,055	36%	36%
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	256,417	9,292	438,490	36%	38%
TELE-COMMUNICATIONS & DATA & RADIO	280,500	280,500	123,352	147,583	9,565	44%	97%
CONSULTANTS	15,000	15,000	4,780	3,000	7,220	32%	52%
PROFESSIONAL DUES	2,800	2,800	2,350	-	450	84%	84%
PROFESSIONAL DEVELOPMENT	9,400	9,400	5,299	-	4,101	56%	56%
OTHER CONTRACTED SERVICES	90,000	90,000	79,851	-	10,149	89%	89%
HIGH TECHNOLOGY REPLACEMENTS	150,000	150,000	83,831	-	66,169	56%	56%
TRANSFER TO ASSET REPLACEMENT FUND	108,100	108,100	45,042	-	63,058	42%	42%
TOTAL EXPENDITURES	1,938,500	1,938,500	801,235	159,876	977,390	41%	50%
NET REVENUE (EXPENDITURE)	\$ (9,700)	\$ (9,700)	\$ 2,696				

City of West University Place
VEHICLE REPLACEMENT FUND
May 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	145,833	-	204,167	42%	42%
TRANSFER FROM WATER & SEWER FUND	102,000	102,000	42,500	-	59,500	42%	42%
TRANSFER FROM SOLID WASTE FUND	225,000	225,000	93,750	-	131,250	42%	42%
SALE OF CITY PROPERTY	-	-	3,500	-	(3,500)	-	-
EARNINGS ON INVESTMENTS	5,000	5,000	3,076	-	1,924	62%	62%
TOTAL REVENUES	682,000	682,000	288,660	-	393,340	42%	42%
EXPENDITURES							
AUTOMOBILES	30,000	30,000	31,518	43,790	(45,308)	105%	251%
LIGHT TRUCKS	144,000	144,000	4,194	-	139,806	3%	3%
TRUCKS	484,000	509,000	950	491,408	16,642	0%	97%
TOTAL EXPENDITURES	658,000	683,000	36,662	535,198	111,140	5%	84%
NET REVENUE (EXPENDITURE)	\$ 24,000	\$ (1,000)	\$ 251,998				

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

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchases Orders as a % of Budget
REVENUES							
TRANSFER FROM GENERAL FUND	443,300	443,300	184,708	-	258,592	42%	42%
TRANSFER FROM WATER & SEWER FUND	170,000	170,000	70,833	-	99,167	42%	42%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	108,100	108,100	45,042	-	63,058	42%	42%
EARNINGS ON INVESTMENTS	5,000	5,000	3,400	-	1,600	68%	68%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	736,400	736,400	303,983	-	432,417	41%	41%
EXPENDITURES							
OTHER EQUIPMENT	113,800	113,800	1,048	46,218	66,533	1%	42%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	345,000	345,000	143,750	-	201,250	42%	42%
TOTAL EXPENDITURES	458,800	458,800	144,798	46,218	267,783	32%	42%
NET REVENUE (EXPENDITURE)	\$ 277,600	\$ 277,600	\$ 159,185				

City of West University Place
EMPLOYEE BENEFIT FUND
May 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	810,250	-	1,372,900	37%	37%
Miscellaneous	2,000	2,000	1,164	-	836	58%	58%
Transfers In	35,000	35,000	14,583	-	20,417	42%	42%
TOTAL REVENUES	2,220,150	2,220,150	825,997	-	1,394,153	37%	37%
EXPENDITURES							
Personnel Services	2,202,350	2,202,350	812,216	-	1,390,134	37%	37%
Services	40,000	40,000	19,969	19,969	62	50%	100%
TOTAL EXPENDITURES	2,242,350	2,242,350	832,185	19,969	1,390,196	37%	38%
NET REVENUE (EXPENDITURE)	\$ (22,200)	\$ (22,200)	\$ (6,188)				

City of West University Place
HUMAN RESOURCES SERVICES FUND
May 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	450	-	(350)	450%	450%
Transfers In	250,000	250,000	104,167	-	145,833	42%	42%
TOTAL REVENUES	250,100	250,100	104,617	-	145,483	42%	42%
EXPENDITURES							
Personnel Services	129,100	129,100	28,406	-	100,694	22%	22%
Transfers Out	177,400	177,400	73,917	-	103,483	42%	42%
TOTAL EXPENDITURES	306,500	306,500	102,322	-	204,178	33%	33%
NET REVENUE (EXPENDITURE)	\$ (56,400)	\$ (56,400)	\$ 2,295				

City of West University Place
DEBT SERVICE FUND
May 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	5,756,654	-	119,346	98%	98%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	12,509	-	37,491	25%	25%
PENALTY AND INTEREST	32,000	32,000	21,582	-	10,418	67%	67%
EARNINGS ON INVESTMENTS	2,000	2,000	1,467	-	533	73%	73%
TRANSFER FROM WATER & SEWER FUND	367,637	367,637	367,637	-	-	100%	100%
TOTAL REVENUES	6,327,637	6,327,637	6,159,848	-	167,789	97%	97%
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	\$ 526,453				

City of West University Place
CAPITAL PROJECTS FUND
May 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	718	-	(418)	239%	239%
TRANSFER FROM CAPITAL RESERVE FUND	710,000	1,372,000	295,833	-	1,076,167	22%	22%
TOTAL REVENUES	710,300	1,372,300	296,551	-	1,075,749	22%	22%
EXPENDITURES							
TECHNOLOGY PROJECTS	560,000	560,000	78,735	264,459	216,806	14%	61%
PROFESSIONAL SERVICES	-	737,000	46,038	3,000	687,962	6%	7%
CONSTRUCTION COSTS	150,000	508,672	-	170,030	338,642	0%	33%
TOTAL EXPENDITURES	710,000	1,805,672	124,773	437,489	1,243,410	7%	31%
NET REVENUE (EXPENDITURE)	\$ 300	\$ (433,372)	\$ 171,778				

City of West University Place
2019 CO's
May 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	-	-	402	-	(402)	-	-
TOTAL REVENUES	-	-	402	-	(402)	-	-
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)	\$ (31,873)				

City of West University Place
CAPITAL RESERVE FUND
May 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	7,835	-	(4,835)	261%	261%
TRANSFER FROM GENERAL FUND	-	4,200,000	4,200,000	-	-	100%	100%
TOTAL REVENUES	1,933,000	6,133,000	4,207,835	-	1,925,165	69%	69%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	710,000	1,372,000	295,833	-	1,076,167	22%	22%
TOTAL EXPENDITURES	710,000	1,372,000	295,833	-	1,076,167	22%	22%
NET REVENUE (EXPENDITURE)	\$ 1,223,000	\$ 4,761,000	\$ 3,912,001				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
May 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	8,217	-	1,783	82%	82%
TRANSFER FROM METRO GRANT FUND	925,000	925,000	385,417	-	539,583	42%	42%
TRANSFER FROM ASSET REPLACEMENT FUND	345,000	345,000	143,750	-	201,250	42%	42%
TOTAL REVENUES	1,280,000	1,280,000	537,384	-	742,616	42%	42%
EXPENDITURES							
PERSONNEL COSTS	-	-	21,606	-	(21,606)	-	-
PROFESSIONAL SERVICES	75,000	5,838,416	201,008	1,789,125	3,848,284	3%	34%
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	223,134	2,089,125	6,957,254	2%	25%
NET REVENUE (EXPENDITURE)	\$ 37,000	\$ (7,989,513)	\$ 314,250				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
May 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	3,372	-	(372)	112%	112%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	375,000	-	525,000	42%	42%
CERTIFICATES OF OBLIGATION PROCEEDS	20,750,000	20,750,000	-	-	20,750,000	0%	0%
TOTAL REVENUES	21,653,000	21,653,000	378,372	-	21,274,628	2%	2%
EXPENDITURES							
PROFESSIONAL SERVICES	850,000	920,352	(2,195)	-	922,547	0%	0%
CONSTRUCTION COSTS	17,835,000	19,801,797	185,977	1,735,133	17,880,687	1%	10%
OTHER CONSTRUCTION COSTS	140,000	203,406	46,032	21,210	136,163	23%	33%
CONTINGENCY	3,395,000	3,395,000	-	-	3,395,000	0%	0%
TOTAL EXPENDITURES	22,220,000	24,320,554	229,814	1,756,343	22,334,397	1%	8%
NET REVENUE (EXPENDITURE)	\$ (567,000)	\$ (2,667,554)	\$ 148,557				

City of West University Place
SPECIAL REVENUE FUNDS
May 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	693	-	34,407	2%	2%
TOTAL EXPENDITURES	40,000	40,000	7,498	8,770	23,732	19%	41%
NET REVENUE (EXPENDITURE)	(4,900)	(4,900)	(6,805)	(8,770)	10,675	139%	318%
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	-	-
TRUANCY PREVENTION							
TOTAL REVENUES	3,100	3,100	4,430	-	(1,330)	143%	143%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	3,100	3,100	4,430	-	(1,330)	143%	143%
MUNICIPAL JURY							
TOTAL REVENUES	100	100	135	-	(35)	135%	135%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	135	-	(35)	135%	135%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	3,726	-	1,274	75%	75%
TOTAL EXPENDITURES	4,500	4,500	3,046	-	1,454	68%	68%
NET REVENUE (EXPENDITURE)	500	500	680	-	(180)	136%	136%
TREE REPLACEMENT FUND							
TOTAL REVENUES	50,500	50,500	13,826	-	36,674	27%	27%
TOTAL EXPENDITURES	50,000	50,000	-	-	50,000	0%	0%
NET REVENUE (EXPENDITURE)	500	500	13,826	-	(13,326)	2765%	2765%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,100	4,100	4,528	-	(428)	110%	110%
TOTAL EXPENDITURES	9,500	9,500	375	-	9,125	4%	4%
NET REVENUE (EXPENDITURE)	(5,400)	(5,400)	4,153	-	(9,553)	-77%	-77%

City of West University Place
SPECIAL REVENUE FUNDS
May 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	190,508	-	484,592	28%	28%
TOTAL EXPENDITURES	925,000	925,000	385,417	-	539,583	42%	42%
NET REVENUE (EXPENDITURE)	(249,900)	(249,900)	(194,909)	-	(54,991)	78%	78%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	100	100	29	-	71	29%	29%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	29	-	71	29%	29%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	-	-	1,918	-	(1,918)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	1,918	-	(1,918)	-	-
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,550	2,550	2,084	-	466	82%	82%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,550	2,550	2,084	-	466	82%	82%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	13,245	-	(13,245)	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	-	-	13,245	-	(13,245)	-	-
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	3	-	(3)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	3	-	(2,503)	0%	0%

City of West University Place
SPECIAL REVENUE FUNDS
 May 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	34,137,380	-	41,183,357		
GRAND TOTAL EXPENDITURES	69,087,670	85,522,035	24,117,354	8,578,597	52,826,083		
GRAND TOTAL NET REVENUE (EXPENDITURE)	1,371,067	(10,201,298)	10,020,026	(8,578,597)	(11,642,727)		