

FINANCIAL SUMMARY FOR THE PERIOD ENDING JULY 31, 2021

Attached are the revenue and expenditure reports for the period ending **July 31, 2021**. 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 are typically mailed in November and are delinquent February 1. Licenses & Permits are above the pro-rata amount for the year. Parks fees are above budget at this time. Municipal Court Fines are below budget due to COVID 19. 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 2021 was expensed back to December 2020 since it is for 2020 time worked. Vacancies have continued primarily in the Police and Public Works departments. The large transfer out represents the transfer of excess unassigned fund balance, which was approved by City Council on March 22, 2021.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, July's billing for June is slightly below pro-rata for the year. Water revenue will increase as water usage increases during the late summer months. Transfer to Debt Service fund is above pro-rata due to the allocation of the debt service payment paid February 1.

SOLID WASTE FUND

With the one month lag in billing, June solid waste collection revenues are on target for this point in the fiscal year. 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 JULY 31, 2021

VEHICLE REPLACEMENT FUND (Cont.)

life; therefore, the expenditures patterns do not follow the pro-rata model. To date, the only expenses incurred have been for upfitting of the animal control van, Fire Marshal truck and two patrol vehicles. The new fire truck, that was ordered and paid for in 2020, was also received and put in service in April 2021.

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, the only expenditure was for the deck renovation at Colonial Park pool.

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 2021 debt service payments requires an ad valorem tax rate of \$0.101584 per \$100 of assessed value in tax year 2020, a decrease of \$0.017936 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 in February caused 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 the Storm Water Management Program, Citywide Engineering Traffic Study, Citywide Facilities Condition & Security Assessment, Virtual Gate, Water Pumping & Storage Study, Alternative Storm Water Detention Options Study, Citywide Street & Drainage Improvements,

FINANCIAL SUMMARY FOR THE PERIOD ENDING JULY 31, 2021

CAPITAL PROJECT FUNDS (Cont.)

WWTP Weir Replacement, 2021 WWTP Master Plan, Wake Forest Tank Repairs, SCADA Water System Replacement, WWTP Clarifier Automation, Buffalo Speedway Construction, Buffalo Speedway Drainage project, Buffalo Speedway Road Surface Project, Street Maintenance, and Drinking Water Efficiency Study. The personnel expenses for the Capital Projects Manager are included in the Transportation Improvement Fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The City has 12 active Special Revenue Funds in 2021. Not all expenditures can be anticipated enough to include in the original budgeting process. Budget amendments for 2021, if necessary, will be made at year-end to reconcile any affected accounts. To date, there only large expenditures have been for Colonial Park East and Colonial Park Pool Improvements.

City of West University Place
GENERAL FUND
July 31, 2021

| | 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 | 15,146,878 | 15,146,878 | 13,893,693 | - | 1,253,185 | 92% | 92% |
| Licenses & Permits | 606,750 | 606,750 | 490,201 | - | 116,549 | 81% | 81% |
| Fines & Forfeitures | 135,400 | 135,400 | 58,730 | - | 76,670 | 43% | 43% |
| Charges for Services | 2,872,100 | 2,872,100 | 1,809,835 | - | 1,062,265 | 63% | 63% |
| Miscellaneous | 281,300 | 281,300 | 127,144 | - | 154,156 | 45% | 45% |
| Intergovernmental | 272,000 | 272,000 | 19,572 | - | 252,428 | 7% | 7% |
| Transfers In | 1,695,300 | 1,695,300 | 1,003,448 | - | 691,852 | 59% | 59% |
| TOTAL REVENUES | 21,009,728 | 21,009,728 | 17,402,623 | - | 3,607,105 | 83% | 83% |
| EXPENDITURES | | | | | | | |
| Administration | 1,725,970 | 1,773,982 | 862,479 | 129,707 | 781,796 | 49% | 56% |
| Finance | 1,847,400 | 1,847,400 | 1,033,086 | 155,559 | 658,755 | 56% | 64% |
| Police | 5,531,200 | 5,532,887 | 2,744,985 | 4,168 | 2,783,733 | 50% | 50% |
| Fire | 3,850,000 | 3,850,000 | 2,058,347 | 16,917 | 1,774,736 | 53% | 54% |
| Public Works | 3,621,050 | 3,640,575 | 1,832,730 | 414,597 | 1,393,248 | 50% | 62% |
| Parks & Recreation | 4,113,450 | 4,244,950 | 1,959,615 | 222,920 | 2,062,415 | 46% | 51% |
| Transfers Out | 587,000 | 5,307,000 | 5,062,419 | - | 244,581 | 95% | 95% |
| TOTAL EXPENDITURES | 21,276,070 | 26,196,794 | 15,553,661 | 943,868 | 9,699,265 | 59% | 63% |
| NET REVENUE (EXPENDITURE) | \$ (266,342) | \$ (5,187,066) | \$ 1,848,963 | | | | |

City of West University Place
WATER & SEWER FUND
July 31, 2021

| | 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 | 8,311,000 | 8,311,000 | 3,636,740 | - | 4,674,260 | 44% | 44% |
| Miscellaneous | 9,900 | 9,900 | (24,792) | - | 34,692 | -250% | -250% |
| Other Financing Sources | 44,600 | 44,600 | 43,199 | - | 1,401 | 97% | 97% |
| TOTAL REVENUES | 8,365,500 | 8,365,500 | 3,655,147 | - | 4,710,353 | 44% | 44% |
| EXPENDITURES | | | | | | | |
| Finance | 266,700 | 266,700 | 141,198 | 16,505 | 108,997 | 53% | 59% |
| Public Works | 4,431,300 | 4,453,648 | 2,106,792 | 1,354,718 | 992,138 | 47% | 78% |
| Transfer To General Fund | 1,250,000 | 1,250,000 | 729,169 | - | 520,831 | 58% | 58% |
| Transfer to W&S CIP Fund | 2,700,000 | 2,700,000 | 1,575,000 | - | 1,125,000 | 58% | 58% |
| Transfer to Debt Service Fund | 388,020 | 388,020 | 385,383 | - | 2,637 | 99% | 99% |
| TOTAL EXPENDITURES | 9,036,020 | 9,058,368 | 4,937,543 | 1,371,223 | 2,749,603 | 55% | 70% |
| NET REVENUE (EXPENDITURE) | \$ (670,520) | \$ (692,868) | \$ (1,282,395) | | | | |

City of West University Place
SOLID WASTE FUND
July 31, 2021

| | 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 | 1,791,500 | 1,791,500 | 905,255 | - | 886,245 | 51% | 51% |
| Sales of Recyclables | - | - | 581 | - | (581) | - | - |
| Miscellaneous | 4,400 | 4,400 | (416) | - | 4,816 | -9% | -9% |
| TOTAL REVENUES | 1,795,900 | 1,795,900 | 905,420 | - | 890,480 | 50% | 50% |
| EXPENDITURES | | | | | | | |
| Curbside Solid Waste | 1,326,000 | 1,326,000 | 688,352 | 185,957 | 451,691 | 52% | 66% |
| Curbside Recycling | 410,100 | 410,100 | 195,933 | 137,339 | 76,828 | 48% | 81% |
| Curbside Green Waste Recycling | 199,600 | 199,600 | 88,875 | 54,405 | 56,320 | 45% | 72% |
| TOTAL EXPENDITURES | 1,935,700 | 1,935,700 | 973,160 | 377,701 | 584,839 | 50% | 70% |
| NET REVENUE (EXPENDITURE) | \$ (139,800) | \$ (139,800) | \$ (67,740) | | | | |

City of West University Place
TECHNOLOGY MANAGEMENT FUND
July 31, 2021

| | 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 | 1,541,200 | 1,761,200 | 1,119,031 | - | 642,169 | 64% | 64% |
| TRANSFER FROM WATER & SEWER FUND | 139,000 | 139,000 | 81,081 | - | 57,919 | 58% | 58% |
| TRANSFER FROM SOLID WASTE FUND | 45,800 | 45,800 | 26,719 | - | 19,081 | 58% | 58% |
| EARNINGS ON INVESTMENTS | 2,500 | 2,500 | 230 | - | 2,270 | 9% | 9% |
| TOTAL REVENUES | 1,728,500 | 1,948,500 | 1,227,061 | - | 721,439 | 63% | 63% |
| EXPENDITURES | | | | | | | |
| PERSONNEL | 602,700 | 602,700 | 294,793 | - | 307,907 | 49% | 49% |
| OFFICE SUPPLIES | 1,000 | 1,000 | 240 | - | 760 | 24% | 24% |
| OPERATING SUPPLIES | 10,500 | 10,500 | 7,834 | - | 2,666 | 75% | 75% |
| EQUIPMENT MAINTENANCE | 10,000 | 10,000 | 2,699 | - | 7,301 | 27% | 27% |
| HARDWARE & SOFTWARE MAINTENANCE CONTRACTS | 640,000 | 586,000 | 302,385 | 6,466 | 277,149 | 52% | 53% |
| TELE-COMMUNICATIONS & DATA & RADIO | 220,000 | 274,000 | 170,064 | 90,287 | 13,649 | 62% | 95% |
| CONSULTANTS | 15,000 | 15,000 | 3,796 | - | 11,204 | 25% | 25% |
| PROFESSIONAL DUES | 1,200 | 1,200 | - | - | 1,200 | 0% | 0% |
| PROFESSIONAL DEVELOPMENT | 11,800 | 11,800 | (283) | - | 12,083 | -2% | -2% |
| OTHER CONTRACTED SERVICES | 95,000 | 95,000 | 63,354 | - | 31,646 | 67% | 67% |
| HIGH TECHNOLOGY REPLACEMENTS | 100,000 | 320,000 | 249,494 | 10,631 | 59,875 | 78% | 81% |
| TRANSFER TO ASSET REPLACEMENT FUND | 20,700 | 20,700 | 12,075 | - | 8,625 | 58% | 58% |
| TOTAL EXPENDITURES | 1,727,900 | 1,947,900 | 1,106,451 | 107,383 | 734,066 | 57% | 62% |
| NET REVENUE (EXPENDITURE) | \$ 600 | \$ 600 | \$ 120,610 | | | | |

City of West University Place
VEHICLE REPLACEMENT FUND
July 31, 2021

| | 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 | 343,000 | 343,000 | 200,081 | - | 142,919 | 58% | 58% |
| TRANSFER FROM WATER & SEWER FUND | 93,000 | 93,000 | 54,250 | - | 38,750 | 58% | 58% |
| TRANSFER FROM SOLID WASTE FUND | 215,000 | 215,000 | 125,419 | - | 89,581 | 58% | 58% |
| EARNINGS ON INVESTMENTS | 17,200 | 17,200 | 1,679 | - | 15,521 | 10% | 10% |
| TOTAL REVENUES | 668,200 | 668,200 | 381,429 | - | 286,771 | 57% | 57% |
| EXPENDITURES | | | | | | | |
| AUTOMOBILES | 106,000 | 167,980 | 61,130 | 77,718 | 29,132 | 36% | 83% |
| LIGHT TRUCKS | 47,000 | 47,000 | - | 46,432 | 568 | 0% | 99% |
| TRUCKS | - | - | 747,617 | - | (747,617) | - | - |
| TOTAL EXPENDITURES | 153,000 | 214,980 | 808,747 | 124,150 | (717,917) | 376% | 434% |
| NET REVENUE (EXPENDITURE) | \$ 515,200 | \$ 453,220 | \$ (427,318) | | | | |

City of West University Place
ASSET REPLACEMENT FUND
July 31, 2021

| | 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 | 539,300 | 539,300 | 314,594 | - | 224,706 | 58% | 58% |
| TRANSFER FROM WATER & SEWER FUND | 92,900 | 92,900 | 54,194 | - | 38,706 | 58% | 58% |
| TRANSFER FROM TECHNOLOGY MANAGEMENT FUND | 20,700 | 20,700 | 12,075 | - | 8,625 | 58% | 58% |
| EARNINGS ON INVESTMENTS | 14,100 | 14,100 | 1,577 | - | 12,523 | 11% | 11% |
| MISCELLANEOUS | 10,000 | 10,000 | - | - | 10,000 | 0% | 0% |
| TOTAL REVENUES | 677,000 | 677,000 | 382,440 | - | 294,560 | 56% | 56% |
| EXPENDITURES | | | | | | | |
| OTHER EQUIPMENT | 186,600 | 186,600 | 48,700 | 44,500 | 93,400 | 26% | 50% |
| TOTAL EXPENDITURES | 186,600 | 186,600 | 48,700 | 44,500 | 93,400 | 26% | 50% |
| NET REVENUE (EXPENDITURE) | \$ 490,400 | \$ 490,400 | \$ 333,740 | | | | |

City of West University Place
EMPLOYEE BENEFIT FUND
July 31, 2021

| | 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 | 2,271,000 | 2,271,000 | 1,076,104 | - | 1,194,896 | 47% | 47% |
| Miscellaneous | 5,600 | 5,600 | 690 | - | 4,910 | 12% | 12% |
| Transfers In | 35,000 | 35,000 | 20,419 | - | 14,581 | 58% | 58% |
| TOTAL REVENUES | 2,311,600 | 2,311,600 | 1,097,213 | - | 1,214,387 | 47% | 47% |
| EXPENDITURES | | | | | | | |
| Personnel Services | 2,279,500 | 2,279,500 | 1,130,503 | - | 1,148,997 | 50% | 50% |
| Services | 37,500 | 37,500 | 22,188 | 15,848 | (536) | 59% | 101% |
| TOTAL EXPENDITURES | 2,317,000 | 2,317,000 | 1,152,691 | 15,848 | 1,148,461 | 50% | 50% |
| NET REVENUE (EXPENDITURE) | \$ (5,400) | \$ (5,400) | \$ (55,478) | | | | |

City of West University Place
 HR SERVICES FUND
 July 31, 2021

| | 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 | 1,900 | 1,900 | 30 | - | 1,870 | 2% | 2% |
| Transfers In | 252,000 | 252,000 | 147,000 | - | 105,000 | 58% | 58% |
| TOTAL REVENUES | 253,900 | 253,900 | 147,030 | - | 106,870 | 58% | 58% |
| EXPENDITURES | | | | | | | |
| Personnel Services | 118,700 | 118,700 | 20,866 | - | 97,834 | 18% | 18% |
| Transfers Out | 135,200 | 135,200 | 136,647 | - | (1,447) | 101% | 101% |
| TOTAL EXPENDITURES | 253,900 | 253,900 | 157,513 | - | 96,387 | 62% | 62% |
| NET REVENUE (EXPENDITURE) | \$ - | \$ - | \$ (10,483) | | | | |

City of West University Place
DEBT SERVICE FUND
July 31, 2021

| | 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 | 6,789,104 | 6,789,104 | 6,742,943 | - | 46,161 | 99% | 99% |
| PRIOR YEAR PROPERTY TAXES | 35,000 | 35,000 | 26,198 | - | 8,802 | 75% | 75% |
| PENALTY AND INTEREST | 30,500 | 30,500 | 26,751 | - | 3,749 | 88% | 88% |
| EARNINGS ON INVESTMENTS | 7,500 | 7,500 | 872 | - | 6,628 | 12% | 12% |
| TRANSFER FROM WATER & SEWER FUND | 388,020 | 388,020 | 385,383 | - | 2,637 | 99% | 99% |
| TOTAL REVENUES | 7,250,124 | 7,250,124 | 7,182,147 | - | 67,977 | 99% | 99% |
| EXPENDITURES | | | | | | | |
| BOND PRINCIPAL | 6,490,000 | 6,490,000 | 6,496,435 | - | (6,435) | 100% | 100% |
| INTEREST ON BONDS | 683,374 | 683,374 | 1,364,103 | - | (680,729) | 200% | 200% |
| FISCAL AGENT FEES | 3,250 | 3,250 | 1,800 | - | 1,450 | 55% | 55% |
| ISSUANCE COSTS | 3,750 | 3,750 | 3,500 | - | 250 | 93% | 93% |
| TOTAL EXPENDITURES | 7,180,374 | 7,180,374 | 7,865,838 | - | (685,464) | 110% | 110% |
| NET REVENUE (EXPENDITURE) | \$ 69,750 | \$ 69,750 | \$ (683,690) | | | | |

City of West University Place
CAPITAL PROJECTS FUND
 July 31, 2021

| | 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 | 2,800 | 2,800 | 189 | - | 2,611 | 7% | 7% |
| TRANSFER FROM GENERAL FUND | 300,000 | 300,000 | 175,000 | - | 125,000 | 58% | 58% |
| TOTAL REVENUES | 302,800 | 302,800 | 175,189 | - | 127,611 | 58% | 58% |
| EXPENDITURES | | | | | | | |
| PROFESSIONAL SERVICES | 75,000 | 246,970 | 49,739 | 15,231 | 182,000 | 20% | 26% |
| CONSTRUCTION COSTS | 425,000 | 425,000 | 100,123 | - | 324,877 | 24% | 24% |
| TOTAL EXPENDITURES | 500,000 | 671,970 | 149,862 | 15,231 | 506,877 | 22% | 25% |
| NET REVENUE (EXPENDITURE) | \$ (197,200) | \$ (369,170) | \$ 25,328 | | | | |

City of West University Place
2019 CO's
July 31, 2021

| | Original Budget | Amended Budget | YTD Actual | Outstanding Purchase Order Amount | Amount Remaining | YTD Actual as a % of Budget | YTD Actual + Outstanding Purchase Orders as a % of Budget |
|----------------------------------|------------------|-----------------------|---------------------|-----------------------------------|------------------|-----------------------------|---|
| REVENUES | | | | | | | |
| EARNINGS ON INVESTMENTS | 13,900 | 13,900 | 1,025 | - | 12,875 | 7% | 7% |
| TOTAL REVENUES | 13,900 | 13,900 | 1,025 | - | 12,875 | 7% | 7% |
| EXPENDITURES | | | | | | | |
| TECHNOLOGY PROJECTS | - | 2,160,000 | 292,264 | 1,473,636 | 394,100 | 14% | 82% |
| CONSTRUCTION COSTS | - | 317,359 | 96,108 | 285,488 | (64,237) | 30% | 120% |
| TOTAL EXPENDITURES | - | 2,477,359 | 388,372 | 1,759,124 | 329,863 | 16% | 87% |
| NET REVENUE (EXPENDITURE) | \$ 13,900 | \$ (2,463,459) | \$ (387,347) | | | | |

City of West University Place
CAPITAL RESERVE FUND
 July 31, 2021

| | 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 | - | - | 1,075 | - | (1,075) | - | - |
| TRANSFER FROM GENERAL FUND | - | 4,500,000 | 4,500,000 | - | - | 100% | 100% |
| TOTAL REVENUES | - | 4,500,000 | 4,501,075 | - | (1,075) | 100% | 100% |
| EXPENDITURES | | | | | | | |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - |
| NET REVENUE (EXPENDITURE) | \$ - | \$ 4,500,000 | \$ 4,501,075 | | | | |

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
July 31, 2021

| | 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 | 13,398,119 | 13,398,119 | - | - | 13,398,119 | 0% | 0% |
| EARNINGS ON INVESTMENTS | 62,000 | 62,000 | 3,331 | - | 58,669 | 5% | 5% |
| TRANSFER FROM METRO GRANT FUND | 575,000 | 575,000 | 335,419 | - | 239,581 | 58% | 58% |
| TOTAL REVENUES | 14,035,119 | 14,035,119 | 338,750 | - | 13,696,369 | 2% | 2% |
| EXPENDITURES | | | | | | | |
| REGULAR WAGES | - | - | 21,999 | - | (21,999) | - | - |
| HEALTH & DENTAL | - | - | 3,994 | - | (3,994) | - | - |
| TMRS | - | - | 2,914 | - | (2,914) | - | - |
| FICA | - | - | 1,589 | - | (1,589) | - | - |
| WORKERS COMPENSATION ALLOWANCES | - | - | 31 | - | (31) | - | - |
| OTHER BENEFITS | - | - | 122 | - | (122) | - | - |
| PROFESSIONAL SERVICES | 415,000 | 7,481,773 | 1,036,172 | 935,635 | 5,509,966 | 14% | 26% |
| CONSTRUCTION COSTS | 125,000 | 31,784,321 | 996,240 | - | 30,788,081 | 3% | 3% |
| TOTAL EXPENDITURES | 540,000 | 39,266,094 | 2,063,376 | 935,635 | 36,267,083 | 5% | 8% |
| NET REVENUE (EXPENDITURE) | \$ 13,495,119 | \$ (25,230,975) | \$ (1,724,626) | | | | |

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 July 31, 2021

| | 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 | 7,800 | 7,800 | 935 | - | 6,865 | 12% | 12% |
| TRANSFER FROM WATER & SEWER FUND | 2,700,000 | 2,700,000 | 1,575,000 | - | 1,125,000 | 58% | 58% |
| TOTAL REVENUES | 2,707,800 | 2,707,800 | 1,575,935 | - | 1,131,865 | 58% | 58% |
| EXPENDITURES | | | | | | | |
| PROFESSIONAL SERVICES | 1,800,000 | 1,870,951 | 176,484 | 126,307 | 1,568,160 | 9% | 16% |
| OTHER CONSTRUCTION COSTS | 540,000 | 1,873,568 | 797,860 | 75,373 | 1,000,336 | 43% | 47% |
| TOTAL EXPENDITURES | 2,340,000 | 3,744,520 | 974,344 | 201,679 | 2,568,496 | 26% | 31% |
| NET REVENUE (EXPENDITURE) | \$ 367,800 | \$ (1,036,720) | \$ 601,591 | | | | |

City of West University Place
SPECIAL REVENUE FUNDS
July 31, 2021

| | 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 | 40,800 | 40,800 | 529 | - | 40,271 | 1% | 1% |
| TOTAL EXPENDITURES | 30,000 | 30,000 | 2,175 | - | 27,825 | 7% | 7% |
| NET REVENUE (EXPENDITURE) | 10,800 | 10,800 | (1,646) | - | 12,446 | -15% | -15% |
| FRIENDS OF WEST U PARKS FUND | | | | | | | |
| TOTAL REVENUES | 250,000 | 250,000 | 394,406 | - | (144,406) | 158% | 158% |
| TOTAL EXPENDITURES | 250,000 | 253,100 | 54,876 | 146,044 | 52,180 | 22% | 79% |
| NET REVENUE (EXPENDITURE) | - | (3,100) | 339,530 | (146,044) | (196,586) | -10953% | -6241% |
| TRUANCY PREVENTION | | | | | | | |
| TOTAL REVENUES | - | - | 1,945 | - | (1,945) | - | - |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - |
| NET REVENUE (EXPENDITURE) | - | - | 1,945 | - | (1,945) | - | - |
| MUNICIPAL JURY | | | | | | | |
| TOTAL REVENUES | - | - | 41 | - | (41) | - | - |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - |
| NET REVENUE (EXPENDITURE) | - | - | 41 | - | (41) | - | - |
| COURT TECHNOLOGY FUND | | | | | | | |
| TOTAL REVENUES | 5,000 | 5,000 | 1,964 | - | 3,036 | 39% | 39% |
| TOTAL EXPENDITURES | 2,000 | 2,000 | - | - | 2,000 | 0% | 0% |
| NET REVENUE (EXPENDITURE) | 3,000 | 3,000 | 1,964 | - | 1,036 | 65% | 65% |
| TREE REPLACEMENT FUND | | | | | | | |
| TOTAL REVENUES | 31,700 | 31,700 | 31,214 | - | 486 | 98% | 98% |
| TOTAL EXPENDITURES | 50,000 | 50,000 | 5,990 | 1,010 | 43,000 | 12% | 14% |
| NET REVENUE (EXPENDITURE) | (18,300) | (18,300) | 25,225 | (1,010) | (42,514) | -138% | -132% |
| COURT BUILDING SECURITY FUND | | | | | | | |
| TOTAL REVENUES | 4,300 | 4,300 | 2,268 | - | 2,032 | 53% | 53% |
| TOTAL EXPENDITURES | 15,000 | 15,000 | - | - | 15,000 | 0% | 0% |
| NET REVENUE (EXPENDITURE) | (10,700) | (10,700) | 2,268 | - | (12,968) | -21% | -21% |

City of West University Place
SPECIAL REVENUE FUNDS
 July 31, 2021

| | 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 | 610,100 | 610,100 | 288,846 | - | 321,254 | 47% | 47% |
| TOTAL EXPENDITURES | 575,000 | 575,000 | 335,419 | - | 239,581 | 58% | 58% |
| NET REVENUE (EXPENDITURE) | 35,100 | 35,100 | (46,573) | - | 81,673 | -133% | -133% |
| POLICE FORFEITED PROPERTY FUND | | | | | | | |
| TOTAL REVENUES | 200 | 200 | 15,329 | - | (15,129) | 7664% | 7664% |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - |
| NET REVENUE (EXPENDITURE) | 200 | 200 | 15,329 | - | (15,129) | 7664% | 7664% |
| PUBLIC SAFETY TRAINING FUND | | | | | | | |
| TOTAL REVENUES | 2,700 | 2,700 | 2,379 | - | 321 | 88% | 88% |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - |
| NET REVENUE (EXPENDITURE) | 2,700 | 2,700 | 2,379 | - | 321 | 88% | 88% |
| FIRE SPECIAL REVENUE FUND | | | | | | | |
| TOTAL REVENUES | - | - | 37 | - | (37) | - | - |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - |
| NET REVENUE (EXPENDITURE) | - | - | 37 | - | (37) | - | - |
| GOOD NEIGHBOR FUND | | | | | | | |
| TOTAL REVENUES | - | - | 2 | - | (2) | - | - |
| TOTAL EXPENDITURES | 2,500 | 2,500 | - | - | 2,500 | 0% | 0% |
| NET REVENUE (EXPENDITURE) | (2,500) | (2,500) | 2 | - | (2,502) | 0% | 0% |
| TOTAL ALL FUNDS | | | | | | | |
| GRAND TOTAL REVENUES | \$ 62,064,871 | \$ 66,784,871 | \$ 39,711,446 | \$ - | \$ 27,073,425 | | |
| GRAND TOTAL EXPENDITURES | \$ 48,371,064 | \$ 96,379,159 | \$ 36,795,668 | \$ 6,043,397 | \$ 53,540,094 | | |
| GRAND TOTAL NET REVENUE (EXPENDITURE) | \$ 13,693,807 | \$ (29,594,288) | \$ 2,915,778 | \$ (6,043,397) | \$ (26,466,669) | | |