

FINANCIAL REPORT FOR THE PERIOD ENDING AUGUST 31, 2022



Attached are the revenue and expenditure reports for the period ending **August 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 \$14.69 million are for 2021 taxes, 93% 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. Administration department is below pro rata for this period mainly due to no expenses incurred in the contingency and election expense line items. 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, August's billing for July is just above pro-rata for the year. 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, August 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 REPORT FOR THE PERIOD ENDING AUGUST 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, expenses incurred are for the upfit of 2 police interceptors, a F250 Jet Truck for WWTP, a Ford Escape for Public Works Development Services, and for a Starcraft 12 passenger van for the Parks and Recreation department. The automobiles line item is over budget due to the upfit of the 2 new police vehicles that were ordered in 2021 but not received until 2022. 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.

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 and interest payment for August paid at the end of July 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 ERP Software Replacement, Network Switch Infrastructure Replacement, Virtual Gate,

FINANCIAL REPORT FOR THE PERIOD ENDING AUGUST 31, 2022



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, Bellaire Elevated Storage Tank Replacement, Law Street Water Line Install, Milton Cast Iron Water Line Replacement, and the Water Pumping & Storage Study. 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, and a chain link divider fence was installed between two tennis courts from the Parks Donation Fund. Expenses have been incurred in the FOWU Parks Fund for the Judson Park Redevelopment, Huffington Park Improvements, and the Edloe Street Pathway. A ticketwriter/printer has been purchased from the Court Technology Fund.

City of West University Place
GENERAL FUND
August 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	14,692,969	-	1,063,031	93%	93%
Licenses & Permits	695,500	695,500	935,970	-	(240,470)	135%	135%
Fines & Forfeitures	132,000	132,000	140,877	-	(8,877)	107%	107%
Charges for Services	2,888,500	2,888,500	2,617,182	2,866	268,452	91%	91%
Miscellaneous	176,200	176,200	194,579	-	(18,379)	110%	110%
Intergovernmental	290,000	290,000	68,193	-	221,807	24%	24%
Transfers In	1,737,400	1,737,400	1,128,200	-	609,200	65%	65%
TOTAL REVENUES	21,675,600	21,675,600	19,777,971	2,866	1,894,763	91%	91%
EXPENDITURES							
Administration	1,820,250	1,824,917	1,004,512	126,075	694,330	55%	62%
Finance	1,889,900	1,889,900	1,189,484	234,943	465,473	63%	75%
Police	5,560,750	5,560,750	3,601,677	7,532	1,951,541	65%	65%
Fire	3,952,300	3,952,300	2,469,127	13,922	1,469,250	62%	63%
Public Works	3,663,800	3,741,902	2,233,801	317,198	1,190,903	60%	68%
Parks & Recreation	4,334,000	4,335,271	2,682,223	132,660	1,520,388	62%	65%
Transfers Out	285,000	4,485,000	4,390,000	-	95,000	98%	98%
TOTAL EXPENDITURES	21,506,000	25,790,040	17,570,823	832,331	7,386,886	68%	71%
NET REVENUE (EXPENDITURE)	\$ 169,600	\$ (4,114,440)	\$ 2,207,148				

City of West University Place
WATER & SEWER FUND
August 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	4,915,550	-	3,309,450	60%	60%
Miscellaneous	3,500	3,500	5,121	-	(1,621)	146%	146%
TOTAL REVENUES	8,228,500	8,228,500	4,920,672	-	3,307,828	60%	60%
EXPENDITURES							
Finance	311,700	311,700	182,836	11,162	117,701	59%	62%
Public Works	4,769,300	4,797,888	2,798,579	901,280	1,098,029	58%	77%
Debt Service	5,000	5,000	-	-	5,000	0%	0%
Transfer To General Fund	1,250,000	1,250,000	833,333	-	416,667	67%	67%
Transfer to W&S CIP Fund	900,000	900,000	600,000	-	300,000	67%	67%
Transfer to Debt Service Fund	388,020	388,020	367,637	-	20,383	95%	95%
TOTAL EXPENDITURES	7,624,020	7,652,608	4,782,386	912,442	1,957,779	62%	74%
NET REVENUE (EXPENDITURE)	\$ 604,480	\$ 575,892	\$ 138,285				

City of West University Place
SOLID WASTE FUND
August 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	1,076,879	-	791,421	58%	58%
Sales of Recyclables	-	-	7,450	-	(7,450)	-	-
Miscellaneous	1,800	1,800	2,495	-	(695)	139%	139%
TOTAL REVENUES	1,870,100	1,870,100	1,086,824	-	783,276	58%	58%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	864,810	122,485	338,705	65%	74%
Curbside Recycling	412,100	416,979	174,318	36,044	206,616	42%	50%
Curbside Green Waste Recycling	208,450	208,450	124,606	27,257	56,587	60%	73%
TOTAL EXPENDITURES	1,946,550	1,951,429	1,163,734	185,786	601,909	60%	69%
NET REVENUE (EXPENDITURE)	\$ (76,450)	\$ (81,329)	\$ (76,910)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
August 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	1,156,067	-	578,033	67%	67%
TRANSFER FROM WATER & SEWER FUND	145,000	145,000	96,667	-	48,333	67%	67%
TRANSFER FROM SOLID WASTE FUND	48,700	48,700	32,467	-	16,233	67%	67%
EARNINGS ON INVESTMENTS	1,000	1,000	1,940	-	(940)	194%	194%
MISCELLANEOUS	-	-	119	-	(119)	-	-
TOTAL REVENUES	1,928,800	1,928,800	1,287,259	-	641,541	67%	67%
EXPENDITURES							
PERSONNEL	557,000	557,000	342,013	231	214,756	61%	61%
OFFICE SUPPLIES	1,000	1,000	158	-	842	16%	16%
OPERATING SUPPLIES	10,500	10,500	2,078	-	8,422	20%	20%
EQUIPMENT MAINTENANCE	10,000	10,000	3,397	-	6,603	34%	34%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	704,200	704,200	387,783	27,010	289,407	55%	59%
TELE-COMMUNICATIONS & DATA & RADIO	280,500	280,500	161,164	111,883	7,452	57%	97%
CONSULTANTS	15,000	15,000	5,856	3,000	6,144	39%	59%
PROFESSIONAL DUES	2,800	2,800	2,525	-	275	90%	90%
PROFESSIONAL DEVELOPMENT	9,400	9,400	9,389	-	11	100%	100%
OTHER CONTRACTED SERVICES	90,000	90,000	80,018	-	9,982	89%	89%
HIGH TECHNOLOGY REPLACEMENTS	150,000	150,000	126,211	6,874	16,915	84%	89%
TRANSFER TO ASSET REPLACEMENT FUND	108,100	108,100	72,067	-	36,033	67%	67%
TOTAL EXPENDITURES	1,938,500	1,938,500	1,192,659	148,999	596,842	62%	69%
NET REVENUE (EXPENDITURE)	\$ (9,700)	\$ (9,700)	\$ 94,599				

City of West University Place
VEHICLE REPLACEMENT FUND
August 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	233,333	-	116,667	67%	67%
TRANSFER FROM WATER & SEWER FUND	102,000	102,000	68,000	-	34,000	67%	67%
TRANSFER FROM SOLID WASTE FUND	225,000	225,000	150,000	-	75,000	67%	67%
SALE OF CITY PROPERTY	-	-	3,500	-	(3,500)	-	-
EARNINGS ON INVESTMENTS	5,000	5,000	9,936	-	(4,936)	199%	199%
TOTAL REVENUES	682,000	682,000	464,770	-	217,230	68%	68%
EXPENDITURES							
AUTOMOBILES	30,000	30,000	53,633	-	(23,633)	179%	179%
LIGHT TRUCKS	144,000	144,000	4,194	50,787	89,019	3%	38%
TRUCKS	484,000	519,000	233,816	258,542	16,642	45%	95%
TOTAL EXPENDITURES	658,000	693,000	291,643	309,329	82,028	42%	87%
NET REVENUE (EXPENDITURE)	\$ 24,000	\$ (11,000)	\$ 173,127				

City of West University Place
ASSET REPLACEMENT FUND
August 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	295,533	-	147,767	67%	67%
TRANSFER FROM WATER & SEWER FUND	170,000	170,000	113,333	-	56,667	67%	67%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	108,100	108,100	72,067	-	36,033	67%	67%
EARNINGS ON INVESTMENTS	5,000	5,000	10,996	-	(5,996)	220%	220%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
TOTAL REVENUES	736,400	736,400	491,929	-	244,471	67%	67%
EXPENDITURES							
OTHER EQUIPMENT	113,800	113,800	7,478	65,918	40,403	7%	64%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	345,000	345,000	230,000	-	115,000	67%	67%
TOTAL EXPENDITURES	458,800	458,800	237,478	65,918	155,403	52%	66%
NET REVENUE (EXPENDITURE)	\$ 277,600	\$ 277,600	\$ 254,451				

City of West University Place
EMPLOYEE BENEFIT FUND
August 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	1,323,566	-	859,584	61%	61%
Miscellaneous	2,000	2,000	3,748	-	(1,748)	187%	187%
Transfers In	35,000	35,000	23,333	-	11,667	67%	67%
TOTAL REVENUES	2,220,150	2,220,150	1,350,647	-	869,503	61%	61%
EXPENDITURES							
Personnel Services	2,202,350	2,202,350	1,334,149	-	868,201	61%	61%
Services	40,000	40,000	29,954	9,984	62	75%	100%
TOTAL EXPENDITURES	2,242,350	2,242,350	1,364,102	9,984	868,263	61%	61%
NET REVENUE (EXPENDITURE)	\$ (22,200)	\$ (22,200)	\$ (13,455)				

City of West University Place
HUMAN RESOURCES SERVICES FUND
August 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	1,456	-	(1,356)	1456%	1456%
Transfers In	250,000	250,000	166,667	-	83,333	67%	67%
TOTAL REVENUES	250,100	250,100	168,122	-	81,978	67%	67%
EXPENDITURES							
Personnel Services	129,100	129,100	39,435	-	89,665	31%	31%
Transfers Out	177,400	177,400	88,200	-	89,200	50%	50%
TOTAL EXPENDITURES	306,500	306,500	127,635	-	178,865	42%	42%
NET REVENUE (EXPENDITURE)	\$ (56,400)	\$ (56,400)	\$ 40,488				

City of West University Place
DEBT SERVICE FUND
August 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	5,806,709	-	69,291	99%	99%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	13,658	-	36,342	27%	27%
PENALTY AND INTEREST	32,000	32,000	25,446	-	6,554	80%	80%
EARNINGS ON INVESTMENTS	2,000	2,000	4,490	-	(2,490)	225%	225%
TRANSFER FROM WATER & SEWER FUND	367,637	367,637	367,637	-	-	100%	100%
TOTAL REVENUES	6,327,637	6,327,637	6,217,939	-	109,698	98%	98%
EXPENDITURES							
BOND PRINCIPAL	4,885,000	4,885,000	4,885,000	-	-	100%	100%
INTEREST ON BONDS	1,411,700	1,411,700	1,411,629	-	71	100%	100%
FISCAL AGENT FEES	3,250	3,250	3,300	-	(50)	102%	102%
ISSUANCE COSTS	5,000	5,000	1,139	-	3,861	23%	23%
TOTAL EXPENDITURES	6,304,950	6,304,950	6,301,068	-	3,882	100%	100%
NET REVENUE (EXPENDITURE)	\$ 22,687	\$ 22,687	\$ (83,128)				

City of West University Place
CAPITAL PROJECTS FUND
August 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	2,366	-	(2,066)	788.69%	788.69%
TRANSFER FROM CAPITAL RESERVE FUND	710,000	1,392,500	1,135,333	-	236,667	81.53%	81.53%
TOTAL REVENUES	710,300	1,392,800	1,137,699	-	234,601	81.68%	81.68%
EXPENDITURES							
TECHNOLOGY PROJECTS	560,000	560,000	132,966	302,582	124,452	23.74%	77.78%
PROFESSIONAL SERVICES	-	757,500	172,668	551,133	13,199	22.79%	95.55%
CONSTRUCTION COSTS	150,000	508,672	-	170,030	338,642	0.00%	33.43%
TOTAL EXPENDITURES	710,000	1,826,172	305,634	1,023,745	476,293	16.74%	72.80%
NET REVENUE (EXPENDITURE)	\$ 300	\$ (433,372)	\$ 832,066				

City of West University Place
2019 CO's
August 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	-	-	1,220	-	(1,220)	-	-
TOTAL REVENUES	-	-	1,220	-	(1,220)	-	-
EXPENDITURES							
TECHNOLOGY PROJECTS	-	30,455	25,316	5,139	-	83%	100%
CONSTRUCTION COSTS	-	176,664	101,760	16,061	58,843	58%	67%
TOTAL EXPENDITURES	-	207,119	127,076	21,200	58,843	61%	72%
NET REVENUE (EXPENDITURE)	\$ -	\$ (207,119)	\$ (125,856)				

City of West University Place
CAPITAL RESERVE FUND
August 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	28,704	-	(25,704)	957%	957%
TRANSFER FROM GENERAL FUND	-	4,200,000	4,200,000	-	-	100%	100%
TOTAL REVENUES	1,933,000	6,133,000	4,228,704	-	1,904,296	69%	69%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	710,000	1,392,500	1,135,333	-	236,667	82%	82%
TOTAL EXPENDITURES	710,000	1,392,500	1,135,333	-	236,667	82%	82%
NET REVENUE (EXPENDITURE)	\$ 1,223,000	\$ 4,740,500	\$ 3,093,371				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
August 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	25,865	-	(15,865)	259%	259%
TRANSFER FROM METRO GRANT FUND	925,000	925,000	616,667	-	308,333	67%	67%
TRANSFER FROM ASSET REPLACEMENT FUND	345,000	345,000	230,000	-	115,000	67%	67%
TOTAL REVENUES	1,280,000	1,280,000	872,532	-	407,468	68%	68%
EXPENDITURES							
PERSONNEL COSTS	-	-	43,477	-	(43,477)	-	-
PROFESSIONAL SERVICES	75,000	5,838,416	568,177	1,422,556	3,847,684	10%	34%
CONSTRUCTION COSTS	1,080,000	3,343,097	255,369	45,151	3,042,577	8%	9%
CONTINGENCY	88,000	88,000	-	-	88,000	0%	0%
TOTAL EXPENDITURES	1,243,000	9,269,513	867,023	1,467,707	6,934,783	9%	25%
NET REVENUE (EXPENDITURE)	\$ 37,000	\$ (7,989,513)	\$ 5,508				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
August 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	9,990	-	(6,990)	333%	333%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	600,000	-	300,000	67%	67%
CERTIFICATES OF OBLIGATION PROCEEDS	20,750,000	20,750,000	-	-	20,750,000	0%	0%
TOTAL REVENUES	21,653,000	21,653,000	609,990	-	21,043,010	3%	3%
EXPENDITURES							
PROFESSIONAL SERVICES	850,000	920,352	39,074	304,014	577,264	4%	37%
CONSTRUCTION COSTS	17,835,000	19,801,797	837,178	1,092,332	17,872,287	4%	10%
OTHER CONSTRUCTION COSTS	140,000	203,406	55,702	11,564	136,140	27%	33%
CONTINGENCY	3,395,000	3,395,000	-	-	3,395,000	0%	0%
TOTAL EXPENDITURES	22,220,000	24,320,554	931,954	1,407,909	21,980,691	4%	10%
NET REVENUE (EXPENDITURE)	\$ (567,000)	\$ (2,667,554)	\$ (321,964)				

City of West University Place
SPECIAL REVENUE FUNDS
August 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	22,287	-	12,813	63%	63%
TOTAL EXPENDITURES	40,000	40,000	17,187	7,000	15,813	43%	60%
NET REVENUE (EXPENDITURE)	(4,900)	(4,900)	5,100	(7,000)	(3,000)	-104%	39%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	187,500	187,500	8,286	-	179,214	4%	4%
TOTAL EXPENDITURES	187,500	187,500	50,762	53,694	83,043	27%	56%
NET REVENUE (EXPENDITURE)	-	-	(42,476)	(53,694)	96,170	-	-
TRUANCY PREVENTION							
TOTAL REVENUES	3,100	3,100	7,192	-	(4,092)	232%	232%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	3,100	3,100	7,192	-	(4,092)	232%	232%
MUNICIPAL JURY							
TOTAL REVENUES	100	100	190	-	(90)	190%	190%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	190	-	(90)	190%	190%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	5,814	-	(814)	116%	116%
TOTAL EXPENDITURES	4,500	4,500	3,046	-	1,454	68%	68%
NET REVENUE (EXPENDITURE)	500	500	2,768	-	(2,268)	554%	554%
TREE REPLACEMENT FUND							
TOTAL REVENUES	50,500	50,500	24,047	-	26,453	48%	48%
TOTAL EXPENDITURES	50,000	50,000	-	-	50,000	0%	0%
NET REVENUE (EXPENDITURE)	500	500	24,047	-	(23,547)	4809%	4809%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,100	4,100	7,516	-	(3,416)	183%	183%
TOTAL EXPENDITURES	9,500	9,500	375	-	9,125	4%	4%
NET REVENUE (EXPENDITURE)	(5,400)	(5,400)	7,141	-	(12,541)	-132%	-132%

City of West University Place
SPECIAL REVENUE FUNDS
August 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	397,995	-	277,105	59%	59%
TOTAL EXPENDITURES	925,000	925,000	616,667	-	308,333	67%	67%
NET REVENUE (EXPENDITURE)	(249,900)	(249,900)	(218,672)	-	(31,228)	88%	88%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	100	100	91	-	9	91%	91%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	91	-	9	91%	91%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	-	-	19,731	-	(19,731)	-	-
TOTAL EXPENDITURES	-	-	-	13,132	(13,132)	-	-
NET REVENUE (EXPENDITURE)	-	-	19,731	(13,132)	(6,599)	-	-
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,550	2,550	2,153	-	397	84%	84%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,550	2,550	2,153	-	397	84%	84%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	13,303	-	(13,303)	-	-
TOTAL EXPENDITURES	-	-	12,604	-	(12,604)	-	-
NET REVENUE (EXPENDITURE)	-	-	699	-	(699)	-	-
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	9	-	(9)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	9	-	(2,509)	0%	0%

City of West University Place
SPECIAL REVENUE FUNDS
 August 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	\$ 75,341,237	\$ 43,124,892	\$ 2,866	\$ 32,192,979		
GRAND TOTAL EXPENDITURES	\$ 69,087,670	\$ 85,573,035	\$ 37,099,189	\$ 6,459,178	\$ 41,963,668		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 1,371,067	\$ (10,231,798)	\$ 6,025,702	\$ (6,456,311)	\$ (9,770,689)		