

# FINANCIAL REPORT FOR THE PERIOD ENDING OCTOBER 31, 2022

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Attached are the revenue and expenditure reports for the period ending **October 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 collections of \$15.07 million are for 2021 taxes, 96% 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 the Public Works department.

## **WATER & SEWER UTILITY FUND**

With a one month lag due to billing in arrears, October's billing for September 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, October 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

# FINANCIAL REPORT FOR THE PERIOD ENDING OCTOBER 31, 2022



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 up fit of 2 police interceptors, a F250 Jet Truck for WWTP and the up fitting for it, a Street Sweeper, 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 up fit 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. To date, a Life Pack 15 Cardiac Monitor has been purchased as well as 2 Barmesa Pumps for the non-potable water booster pumps.

## **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 (CO). 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 causes expenditures to be above the pro-rata for this period. The 2022 CO issuance included capitalized interest for interest to be paid out of this fund in 2023.

## **CAPITAL PROJECT FUNDS**

Capital Project Funds are used to account for the purchase or construction of equipment, property, and buildings. West University Place has seven active capital project funds. They are the Capital Project, Capital Reserve, 2019 Certificates of Obligation, General 2022

# FINANCIAL REPORT FOR THE PERIOD ENDING OCTOBER 31, 2022



Certificates of Obligation, Transportation Improvement, Water & Sewer Capital, and Water & Sewer 2022 Certificates of Obligation Funds. Expenses incurred to date are reflected in the charts that follow. 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 received an additional \$1.9 million in 2022 that is booked in deferred revenue. The City is looking to use these funds for new Community Building, Senior Center, and Library.

PROJECT	2022 Amended Budget	YTD Actuals	Remaining Balance
<b><u>CAPITAL PROJECT FUND</u></b>			
2021 FACILITIES MASTER PLAN	75,000.00	66,395	8,605
2021 HVAC REPLACEMENT PROGRAM-PD SERVER ROOM	242,500.00	-	242,500
2021 EMERGENCY STORAGE ROOM	75,000.00	-	75,000
CITY WIDE ENGINEERING TRAFFIC STUDY	41,172.00	-	41,172
FIRE APPARRATUS BAY ROOF REPLACEMENT	150,000.00	-	150,000
ERP SOFTWARE REPLACEMENT	100,000.00	65,983	34,017
NETWORK FIREWALL SECURITY IMPROVEMENTS	60,000.00	59,959	41
NETWORK SWITCH INFRASTRUCTURE REPLACEMENT	190,000.00	13,514	176,486
EMERGENCY OPERATIONS CENTER IMPROVEMENTS	120,000.00	-	120,000
PUBLIC WORKS MAINTENANCE FACILITY*	-	19,271	(19,271)
RADIO REPLACEMENTS	90,000.00	-	90,000
<b>TOTALS</b>	<b>1,143,672</b>	<b>225,122</b>	<b>918,550</b>
<b><u>2019 CO</u></b>			
VIRTUAL GATE	207,119.00	127,076	80,043
<b>TOTALS</b>	<b>207,119</b>	<b>127,076</b>	<b>80,043</b>
<b><u>GENERAL 2022 CO</u></b>			
PUBLIC WORKS MAINTENANCE FACILITY	783,000.00	130,304	652,696
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,300,000.00	-	2,300,000
<b>TOTALS</b>	<b>3,083,000</b>	<b>130,304</b>	<b>2,952,696</b>
<b><u>TRANSPORTATION IMPROVEMENT FUND</u></b>			
BUFFALO SPEEDWAY	335,759.83	130,999	204,761
2020 CITY WIDE STREET & DRAINAGE IMPROVEMENTS	5,335,943.89	680,812	4,655,132
2021 PAVEMENT CONDITION ASSESSMENT	17,271.25	(20,110)	37,381
SIDEWALK REPLACEMENT	300,000.00	286,460	13,540
WESLAYAN TRAFFIC SIGNAL REPLACEMENTS	475,000.00	55,911	419,089
EDLOE STREET PATHWAY	505,538.17	22,728	482,810
<b>TOTALS</b>	<b>6,969,513</b>	<b>1,156,799</b>	<b>5,812,714</b>

# FINANCIAL REPORT FOR THE PERIOD ENDING OCTOBER 31, 2022



PROJECT	2022 Amended Budget	YTD Actuals	Remaining Balance
<b><u>WATER &amp; SEWER CAPITAL PROJECTS FUND</u></b>			
2020 WATER PUMPING AND STORAGE STUDY	1,186.67	(2,195)	3,382
2021 WAKEFOREST TANK REPAIRS	29,727.00	29,727	-
2020 BOOSTER PUMP REPLACEMENT	300,000.00		300,000
2020 WWTP INFLOW AND INFILTRATION STUDY	65,665.00		65,665
WATER LINE REPLACEMENT PROGRAM	10,320.99	9,914	407
WASTEWATER REUSE	3,500.00		3,500
LAW ST WATER LINE INSTALLATION	220,254.71	17,590	202,665
BELLAIRE ELEVATED STORAGE TANK REPLACEMENT	100,000.00	36,425	63,575
MILTON CAST IRON WATER LINE REPLACEMENT*	-	53,132	(53,132)
MILTON & WAKEFOREST WATER PLANT VALVE REPLACEMENT	150,000.00	127,165	22,835
WAKEFOREST WATER PLANT GENERATOR	200,000.00		200,000
SANITARY SEWER MANHOLE LINING PROJECT	250,000.00	241,015	8,985
SANITARY SEWER IMPROVEMENTS	100,000.00		100,000
WASTEWATER TREATMENT PLANT IMPROVEMENTS	1,800,000.00	946,020	853,980
LIFT STATION SCADA REPLACEMENT	430,000.00	170,059	259,941
MOBILE GENERATOR	100,000.00		100,000
<b>TOTALS</b>	<b>3,760,654</b>	<b>1,628,852</b>	<b>2,131,802</b>
<b><u>WATER &amp; SEWER 2022 CO</u></b>			
WATER LINE REPLACEMENT PROGRAM	300,000.00	-	300,000
WASTEWATER TREATMENT PLANT IMPROVEMENTS	17,340,000.00	-	17,340,000
MILTON CAST IRON WATER LINE REPLACEMENT	1,420,000.00	-	1,420,000
WAKEFOREST EST & GST PAINTING	290,000.00	-	290,000
<b>TOTALS</b>	<b>19,350,000</b>	<b>-</b>	<b>19,350,000</b>
* Expenses moved to correct Fund in November			

## 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. The Fire Special Revenue fund had paid for the NFPA firefighter physicals. A ticket writer/printer has been purchased from the Court Technology Fund.

**City of West University Place**  
**GENERAL FUND**  
**October 31, 2022**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Taxes	15,756,000	15,756,000	15,074,159	-	681,841	96%	96%
Licenses & Permits	695,500	695,500	1,120,568	-	(425,068)	161%	161%
Fines & Forfeitures	132,000	132,000	184,040	-	(52,040)	139%	139%
Charges for Services	2,888,500	2,888,500	3,149,978	2,062	(263,540)	109%	109%
Miscellaneous	176,200	176,200	278,873	-	(102,673)	158%	158%
Intergovernmental	290,000	290,000	69,416	-	220,584	24%	24%
Transfers In	1,737,400	1,737,400	1,388,200	-	349,200	80%	80%
<b>TOTAL REVENUES</b>	<b>21,675,600</b>	<b>21,675,600</b>	<b>21,265,233</b>	<b>2,062</b>	<b>408,304</b>	<b>98%</b>	<b>98%</b>
<b>EXPENDITURES</b>							
Administration	1,820,250	1,824,917	1,252,939	89,890	482,088	69%	74%
Finance	1,889,900	1,889,900	1,487,052	202,411	200,437	79%	89%
Police	5,560,750	5,560,750	4,474,292	11,290	1,075,169	80%	81%
Fire	3,952,300	3,952,300	3,068,442	9,828	874,030	78%	78%
Public Works	3,663,800	3,741,902	2,749,628	203,062	789,212	73%	79%
Parks & Recreation	4,334,000	4,335,271	3,292,641	163,147	879,484	76%	80%
Transfers Out	285,000	4,485,000	4,437,500	-	47,500	99%	99%
<b>TOTAL EXPENDITURES</b>	<b>21,506,000</b>	<b>25,790,040</b>	<b>20,762,494</b>	<b>679,628</b>	<b>4,347,918</b>	<b>81%</b>	<b>83%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 169,600</b>	<b>\$ (4,114,440)</b>	<b>\$ 502,739</b>				

**City of West University Place**  
**WATER & SEWER FUND**  
 October 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
<b>REVENUES</b>							
Charges for Services	8,225,000	8,225,000	6,430,113	-	1,794,887	78%	78%
Miscellaneous	3,500	3,500	12,860	-	(9,360)	367%	367%
<b>TOTAL REVENUES</b>	<b>8,228,500</b>	<b>8,228,500</b>	<b>6,442,974</b>	<b>-</b>	<b>1,785,527</b>	<b>78%</b>	<b>78%</b>
<b>EXPENDITURES</b>							
Finance	311,700	311,700	233,394	854	77,452	75%	75%
Public Works	4,769,300	4,797,888	3,546,612	495,024	756,252	74%	84%
Debt Service	5,000	5,000	-	-	5,000	0%	0%
Transfer To General Fund	1,250,000	1,250,000	1,041,667	-	208,333	83%	83%
Transfer to W&S CIP Fund	900,000	900,000	750,000	-	150,000	83%	83%
Transfer to Debt Service Fund	388,020	388,020	367,637	-	20,383	95%	95%
<b>TOTAL EXPENDITURES</b>	<b>7,624,020</b>	<b>7,652,608</b>	<b>5,939,310</b>	<b>495,877</b>	<b>1,217,420</b>	<b>78%</b>	<b>84%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 604,480</b>	<b>\$ 575,892</b>	<b>\$ 503,663</b>				

**City of West University Place**  
**SOLID WASTE FUND**  
**October 31, 2022**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Solid Waste Collection	1,868,300	1,868,300	1,384,045	-	484,255	74%	74%
Sales of Recyclables	-	-	7,450	-	(7,450)	-	-
Miscellaneous	1,800	1,800	5,981	-	(4,181)	332%	332%
<b>TOTAL REVENUES</b>	<b>1,870,100</b>	<b>1,870,100</b>	<b>1,397,475</b>	<b>-</b>	<b>472,625</b>	<b>75%</b>	<b>75%</b>
<b>EXPENDITURES</b>							
Curbside Solid Waste	1,326,000	1,326,000	1,077,185	65,030	183,785	81%	86%
Curbside Recycling	412,100	416,979	218,646	21,128	177,205	52%	58%
Curbside Green Waste Recycling	208,450	208,450	154,516	14,869	39,064	74%	81%
<b>TOTAL EXPENDITURES</b>	<b>1,946,550</b>	<b>1,951,429</b>	<b>1,450,347</b>	<b>101,027</b>	<b>400,054</b>	<b>74%</b>	<b>79%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (76,450)</b>	<b>\$ (81,329)</b>	<b>\$ (52,873)</b>				

**City of West University Place**  
**TECHNOLOGY MANAGEMENT FUND**  
**October 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
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	1,734,100	1,734,100	1,445,083	-	289,017	83%	83%
TRANSFER FROM WATER & SEWER FUND	145,000	145,000	120,833	-	24,167	83%	83%
TRANSFER FROM SOLID WASTE FUND	48,700	48,700	40,583	-	8,117	83%	83%
EARNINGS ON INVESTMENTS	1,000	1,000	5,764	-	(4,764)	576%	576%
MISCELLANEOUS	-	-	119	-	(119)	-	-
<b>TOTAL REVENUES</b>	<b>1,928,800</b>	<b>1,928,800</b>	<b>1,612,382</b>	<b>-</b>	<b>316,418</b>	<b>84%</b>	<b>84%</b>
<b>EXPENDITURES</b>							
PERSONNEL	557,000	557,000	424,327	-	132,673	76%	76%
OFFICE SUPPLIES	1,000	1,000	381	-	619	38%	38%
OPERATING SUPPLIES	10,500	10,500	2,998	-	7,502	29%	29%
EQUIPMENT MAINTENANCE	10,000	10,000	3,877	-	6,123	39%	39%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	704,200	704,200	522,928	85,273	95,999	74%	86%
TELE-COMMUNICATIONS & DATA & RADIO	280,500	280,500	199,608	49,004	31,887	71%	89%
CONSULTANTS	15,000	15,000	6,437	3,000	5,563	43%	63%
PROFESSIONAL DUES	2,800	2,800	2,525	-	275	90%	90%
PROFESSIONAL DEVELOPMENT	9,400	9,400	9,722	-	(322)	103%	103%
OTHER CONTRACTED SERVICES	90,000	90,000	80,018	-	9,982	89%	89%
HIGH TECHNOLOGY REPLACEMENTS	150,000	150,000	141,301	-	8,699	94%	94%
TRANSFER TO ASSET REPLACEMENT FUND	108,100	108,100	90,083	-	18,017	83%	83%
<b>TOTAL EXPENDITURES</b>	<b>1,938,500</b>	<b>1,938,500</b>	<b>1,484,206</b>	<b>137,278</b>	<b>317,016</b>	<b>77%</b>	<b>84%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (9,700)</b>	<b>\$ (9,700)</b>	<b>\$ 128,176</b>				

**City of West University Place**  
**VEHICLE REPLACEMENT FUND**  
**October 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
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	350,000	350,000	291,667	-	58,333	83%	83%
TRANSFER FROM WATER & SEWER FUND	102,000	102,000	85,000	-	17,000	83%	83%
TRANSFER FROM SOLID WASTE FUND	225,000	225,000	187,500	-	37,500	83%	83%
SALE OF CITY PROPERTY	-	-	3,500	-	(3,500)	-	-
EARNINGS ON INVESTMENTS	5,000	5,000	25,024	-	(20,024)	500%	500%
<b>TOTAL REVENUES</b>	<b>682,000</b>	<b>682,000</b>	<b>592,691</b>	<b>-</b>	<b>89,309</b>	<b>87%</b>	<b>87%</b>
<b>EXPENDITURES</b>							
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	533,000	497,198	8,998	26,804	93%	95%
<b>TOTAL EXPENDITURES</b>	<b>658,000</b>	<b>707,000</b>	<b>555,025</b>	<b>59,785</b>	<b>92,190</b>	<b>79%</b>	<b>87%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 24,000</b>	<b>\$ (25,000)</b>	<b>\$ 37,666</b>				

**City of West University Place**  
**ASSET REPLACEMENT FUND**  
**October 31, 2022**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	443,300	443,300	369,417	-	73,883	83%	83%
TRANSFER FROM WATER & SEWER FUND	170,000	170,000	141,667	-	28,333	83%	83%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	108,100	108,100	90,083	-	18,017	83%	83%
EARNINGS ON INVESTMENTS	5,000	5,000	29,188	-	(24,188)	584%	584%
MISCELLANEOUS	10,000	10,000	-	-	10,000	0%	0%
<b>TOTAL REVENUES</b>	<b>736,400</b>	<b>736,400</b>	<b>630,354</b>	<b>-</b>	<b>106,046</b>	<b>86%</b>	<b>86%</b>
<b>EXPENDITURES</b>							
OTHER EQUIPMENT	113,800	113,800	53,697	19,700	40,403	47%	64%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	345,000	345,000	287,500	-	57,500	83%	83%
<b>TOTAL EXPENDITURES</b>	<b>458,800</b>	<b>458,800</b>	<b>341,197</b>	<b>19,700</b>	<b>97,903</b>	<b>74%</b>	<b>79%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 277,600</b>	<b>\$ 277,600</b>	<b>\$ 289,158</b>				

**City of West University Place**  
**EMPLOYEE BENEFIT FUND**  
October 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
<b>REVENUES</b>							
Charges for Services	2,183,150	2,183,150	1,650,696	-	532,454	76%	76%
Miscellaneous	2,000	2,000	9,886	-	(7,886)	494%	494%
Transfers In	35,000	35,000	29,167	-	5,833	83%	83%
<b>TOTAL REVENUES</b>	<b>2,220,150</b>	<b>2,220,150</b>	<b>1,689,749</b>	<b>-</b>	<b>530,401</b>	<b>76%</b>	<b>76%</b>
<b>EXPENDITURES</b>							
Personnel Services	2,202,350	2,202,350	1,665,795	-	536,555	76%	76%
Services	40,000	40,000	36,943	2,995	62	92%	100%
<b>TOTAL EXPENDITURES</b>	<b>2,242,350</b>	<b>2,242,350</b>	<b>1,702,738</b>	<b>2,995</b>	<b>536,617</b>	<b>76%</b>	<b>76%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (22,200)</b>	<b>\$ (22,200)</b>	<b>\$ (12,989)</b>				

**City of West University Place**  
**HUMAN RESOURCES SERVICES FUND**  
 October 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
<b>REVENUES</b>							
Charges for Services	-	-	-	-	-	-	-
Miscellaneous	100	100	4,029	-	(3,929)	4029%	4029%
Transfers In	250,000	250,000	208,333	-	41,667	83%	83%
<b>TOTAL REVENUES</b>	<b>250,100</b>	<b>250,100</b>	<b>212,362</b>	<b>-</b>	<b>37,738</b>	<b>85%</b>	<b>85%</b>
<b>EXPENDITURES</b>							
Personnel Services	129,100	129,100	50,326	-	78,774	39%	39%
Transfers Out	177,400	177,400	88,200	-	89,200	50%	50%
<b>TOTAL EXPENDITURES</b>	<b>306,500</b>	<b>306,500</b>	<b>138,526</b>	<b>-</b>	<b>167,974</b>	<b>45%</b>	<b>45%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (56,400)</b>	<b>\$ (56,400)</b>	<b>\$ 73,836</b>				

**City of West University Place**  
**DEBT SERVICE FUND**  
**October 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
<b>REVENUES</b>							
CURRENT YEAR PROPERTY TAXES	5,876,000	5,876,000	5,814,017	-	61,983	99%	99%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	13,566	-	36,434	27%	27%
PENALTY AND INTEREST	32,000	32,000	26,983	-	5,017	84%	84%
EARNINGS ON INVESTMENTS	2,000	2,000	11,049	-	(9,049)	552%	552%
TRANSFER FROM 2022 GENERAL CO FUND	-	-	926,730	-	(926,730)	-	-
TRANSFER FROM 2022 WATER/SEWER CO FUND	-	-	828,441	-	(828,441)	-	-
TRANSFER FROM WATER & SEWER FUND	367,637	367,637	367,637	-	-	100%	100%
<b>TOTAL REVENUES</b>	<b>6,327,637</b>	<b>6,327,637</b>	<b>7,988,424</b>	<b>-</b>	<b>(1,660,787)</b>	<b>126%</b>	<b>126%</b>
<b>EXPENDITURES</b>							
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	4,050	-	(800)	125%	125%
ISSUANCE COSTS	5,000	5,000	1,139	-	3,861	23%	23%
<b>TOTAL EXPENDITURES</b>	<b>6,304,950</b>	<b>6,304,950</b>	<b>6,301,818</b>	<b>-</b>	<b>3,132</b>	<b>100%</b>	<b>100%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 22,687</b>	<b>\$ 22,687</b>	<b>\$ 1,686,606</b>				

**City of West University Place**  
**CAPITAL PROJECTS FUND**  
 October 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
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	300	300	9,779	-	(9,479)	3260%	3260%
TRANSFER FROM CAPITAL RESERVE FUND	710,000	710,000	1,274,167	-	(564,167)	179%	179%
<b>TOTAL REVENUES</b>	<b>710,300</b>	<b>710,300</b>	<b>1,283,945</b>	<b>-</b>	<b>(573,645)</b>	<b>181%</b>	<b>181%</b>
<b>EXPENDITURES</b>							
TECHNOLOGY PROJECTS	560,000	560,000	139,456	296,092	124,452	25%	78%
PROFESSIONAL SERVICES	-	75,000	85,666	6,506	(17,173)	114%	123%
CONSTRUCTION COSTS	150,000	508,672	-	170,030	338,642	0%	33%
<b>TOTAL EXPENDITURES</b>	<b>710,000</b>	<b>1,143,672</b>	<b>225,122</b>	<b>472,628</b>	<b>445,921</b>	<b>20%</b>	<b>61%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 300</b>	<b>\$ (433,372)</b>	<b>\$ 1,058,823</b>				

**City of West University Place**  
**2019 CO's**  
**October 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
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	-	-	2,797	-	(2,797)	-	-
<b>TOTAL REVENUES</b>	-	-	<b>2,797</b>	-	<b>(2,797)</b>	-	-
<b>EXPENDITURES</b>							
TECHNOLOGY PROJECTS	-	30,455	25,316	5,139	-	83%	100%
CONSTRUCTION COSTS	-	176,664	101,760	16,061	58,843	58%	67%
<b>TOTAL EXPENDITURES</b>	-	<b>207,119</b>	<b>127,076</b>	<b>21,200</b>	<b>58,843</b>	<b>61%</b>	<b>72%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ -</b>	<b>\$ (207,119)</b>	<b>\$ (124,279)</b>				

**City of West University Place**  
**CAPITAL RESERVE FUND**  
 October 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
<b>REVENUES</b>							
FEDERAL GRANT	1,930,000	1,930,000	-	-	1,930,000	0%	0%
EARNINGS ON INVESTMENTS	3,000	3,000	74,151	-	(71,151)	2472%	2472%
TRANSFER FROM GENERAL FUND	-	4,200,000	4,200,000	-	-	100%	100%
<b>TOTAL REVENUES</b>	<b>1,933,000</b>	<b>6,133,000</b>	<b>4,274,151</b>	<b>-</b>	<b>1,858,849</b>	<b>70%</b>	<b>70%</b>
<b>EXPENDITURES</b>							
TRANSFER TO CAPITAL PROJECTS FUND	710,000	710,000	1,274,167	-	(564,167)	179%	179%
<b>TOTAL EXPENDITURES</b>	<b>710,000</b>	<b>710,000</b>	<b>1,274,167</b>	<b>-</b>	<b>(564,167)</b>	<b>179%</b>	<b>179%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 1,223,000</b>	<b>\$ 5,423,000</b>	<b>\$ 2,999,985</b>				

**City of West University Place**  
**GENERAL 2022 CO**  
**October 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
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	-	-	34,946	-	(34,946)	-	-
CERTIFICATES OF OBLIGATION PROCEEDS	-	25,120,000	24,850,320	-	269,680	99%	99%
PREMIUM ON BONDS	-	-	1,410,425	-	(1,410,425)	-	-
<b>TOTAL REVENUES</b>	-	<b>25,120,000</b>	<b>26,295,691</b>	-	<b>(1,175,691)</b>	<b>105%</b>	<b>105%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	-	783,000	130,304	527,425	125,272	17%	84%
CONSTRUCTION COSTS	-	2,300,000	-	-	2,300,000	0%	0%
TRANSFER TO DEBT SERVICE FUND	-	-	926,730	-	(926,730)	-	-
<b>TOTAL EXPENDITURES</b>	-	<b>3,083,000</b>	<b>1,057,034</b>	<b>527,425</b>	<b>1,498,541</b>	<b>34%</b>	<b>51%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ -</b>	<b>\$ 22,037,000</b>	<b>\$ 25,238,657</b>				

**City of West University Place**  
**TRANSPORTATION IMPROVEMENT FUND**  
**October 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
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	10,000	10,000	66,960	-	(56,960)	670%	670%
TRANSFER FROM METRO GRANT FUND	925,000	925,000	770,833	-	154,167	83%	83%
TRANSFER FROM ASSET REPLACEMENT FUND	345,000	345,000	287,500	-	57,500	83%	83%
<b>TOTAL REVENUES</b>	<b>1,280,000</b>	<b>1,280,000</b>	<b>1,125,293</b>	<b>-</b>	<b>154,707</b>	<b>88%</b>	<b>88%</b>
<b>EXPENDITURES</b>							
PERSONNEL COSTS	-	-	68,457	-	(68,457)	-	-
PROFESSIONAL SERVICES	75,000	5,838,416	801,362	1,200,905	3,836,149	14%	34%
CONSTRUCTION COSTS	1,080,000	1,043,097	286,980	13,540	742,577	28%	29%
CONTINGENCY	88,000	88,000	-	-	88,000	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,243,000</b>	<b>6,969,513</b>	<b>1,156,799</b>	<b>1,214,445</b>	<b>4,598,269</b>	<b>17%</b>	<b>34%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ 37,000</b>	<b>\$ (5,689,513)</b>	<b>\$ (31,506)</b>				

**City of West University Place**  
**WATER & SEWER CAPITAL PROJECTS FUND**  
 October 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
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	3,000	3,000	24,136	-	(21,136)	805%	805%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	750,000	-	150,000	83%	83%
CERTIFICATES OF OBLIGATION PROCEEDS	20,750,000	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>21,653,000</b>	<b>903,000</b>	<b>774,136</b>	<b>-</b>	<b>128,864</b>	<b>86%</b>	<b>86%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	850,000	20,352	88,122	63,573	(131,344)	433%	745%
CONSTRUCTION COSTS	17,835,000	3,441,897	1,484,259	445,251	1,512,387	43%	56%
OTHER CONSTRUCTION COSTS	140,000	203,406	56,471	10,795	136,140	28%	33%
CONTINGENCY	3,395,000	95,000	-	-	95,000	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>22,220,000</b>	<b>3,760,654</b>	<b>1,628,852</b>	<b>519,619</b>	<b>1,612,183</b>	<b>43%</b>	<b>57%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ (567,000)</b>	<b>\$ (2,857,654)</b>	<b>\$ (854,717)</b>				

**City of West University Place**  
**WATER & SEWER 2022 CO**  
 October 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
<b>REVENUES</b>							
EARNINGS ON INVESTMENTS	-	-	31,402	-	(31,402)	-	-
CERTIFICATES OF OBLIGATION PROCEEDS	-	22,440,000	22,214,680	-	225,320	99%	99%
PREMIUM ON BONDS	-	-	1,260,835	-	(1,260,835)	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>22,440,000</b>	<b>23,506,917</b>	<b>-</b>	<b>(1,066,917)</b>	<b>105%</b>	<b>105%</b>
<b>EXPENDITURES</b>							
PROFESSIONAL SERVICES	-	300,000	-	198,699	101,301	0%	66%
CONSTRUCTION COSTS	-	19,050,000	-	-	19,050,000	0%	0%
TRANSFER TO DEBT SERVICE FUND	-	-	828,441	-	(828,441)	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>19,350,000</b>	<b>828,441</b>	<b>198,699</b>	<b>18,322,861</b>	<b>4%</b>	<b>5%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ -</b>	<b>\$ 3,090,000</b>	<b>\$ 22,678,476</b>				

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
**October 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
<b>PARKS DONATIONS FUND</b>							
TOTAL REVENUES	35,100	35,100	39,692	-	(4,592)	113%	113%
TOTAL EXPENDITURES	40,000	40,000	17,187	14,090	8,723	43%	78%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(4,900)</b>	<b>(4,900)</b>	<b>22,506</b>	<b>(14,090)</b>	<b>(13,316)</b>	<b>-459%</b>	<b>-172%</b>
<b>FRIENDS OF WEST U PARKS FUND</b>							
TOTAL REVENUES	187,500	187,500	8,286	-	179,214	4%	4%
TOTAL EXPENDITURES	187,500	187,500	90,772	20,247	76,481	48%	59%
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>(82,485)</b>	<b>(20,247)</b>	<b>102,732</b>	<b>0%</b>	<b>0%</b>
<b>TRUANCY PREVENTION</b>							
TOTAL REVENUES	3,100	3,100	9,054	-	(5,954)	292%	292%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>3,100</b>	<b>3,100</b>	<b>9,054</b>	<b>-</b>	<b>(5,954)</b>	<b>292%</b>	<b>292%</b>
<b>MUNICIPAL JURY</b>							
TOTAL REVENUES	100	100	228	-	(128)	228%	228%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>100</b>	<b>100</b>	<b>228</b>	<b>-</b>	<b>(128)</b>	<b>228%</b>	<b>228%</b>
<b>COURT TECHNOLOGY FUND</b>							
TOTAL REVENUES	5,000	5,000	7,418	-	(2,418)	148%	148%
TOTAL EXPENDITURES	4,500	4,500	3,046	-	1,454	68%	68%
<b>NET REVENUE (EXPENDITURE)</b>	<b>500</b>	<b>500</b>	<b>4,372</b>	<b>-</b>	<b>(3,872)</b>	<b>874%</b>	<b>874%</b>
<b>TREE REPLACEMENT FUND</b>							
TOTAL REVENUES	50,500	50,500	33,373	-	17,127	66%	66%
TOTAL EXPENDITURES	50,000	50,000	-	-	50,000	0%	0%
<b>NET REVENUE (EXPENDITURE)</b>	<b>500</b>	<b>500</b>	<b>33,373</b>	<b>-</b>	<b>(32,873)</b>	<b>6675%</b>	<b>6675%</b>
<b>COURT BUILDING SECURITY FUND</b>							
TOTAL REVENUES	4,100	4,100	9,570	-	(5,470)	233%	233%
TOTAL EXPENDITURES	9,500	9,500	375	-	9,125	4%	4%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(5,400)</b>	<b>(5,400)</b>	<b>9,195</b>	<b>-</b>	<b>(14,595)</b>	<b>-170%</b>	<b>-170%</b>

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
**October 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
<b>METRO GENERAL MOBILITY FUND</b>							
TOTAL REVENUES	675,100	675,100	535,559	-	139,541	79%	79%
TOTAL EXPENDITURES	925,000	925,000	770,833	-	154,167	83%	83%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(249,900)</b>	<b>(249,900)</b>	<b>(235,275)</b>	<b>-</b>	<b>(14,625)</b>	<b>94%</b>	<b>94%</b>
<b>POLICE STATE FORFEITED PROPERTY FUND</b>							
TOTAL REVENUES	100	100	237	-	(137)	237%	237%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>100</b>	<b>100</b>	<b>237</b>	<b>-</b>	<b>(137)</b>	<b>237%</b>	<b>237%</b>
<b>POLICE FED FORFEITED PROPERTY FUND</b>							
TOTAL REVENUES	-	-	19,918	-	(19,918)	-	-
TOTAL EXPENDITURES	-	-	-	13,132	(13,132)	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>19,918</b>	<b>(13,132)</b>	<b>(6,786)</b>	<b>0%</b>	<b>0%</b>
<b>PUBLIC SAFETY TRAINING FUND</b>							
TOTAL REVENUES	2,550	2,550	2,315	-	235	91%	91%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>2,550</b>	<b>2,550</b>	<b>2,315</b>	<b>-</b>	<b>235</b>	<b>91%</b>	<b>91%</b>
<b>FIRE SPECIAL REVENUE FUND</b>							
TOTAL REVENUES	-	-	13,379	-	(13,379)	-	-
TOTAL EXPENDITURES	-	-	12,604	-	(12,604)	-	-
<b>NET REVENUE (EXPENDITURE)</b>	<b>-</b>	<b>-</b>	<b>775</b>	<b>-</b>	<b>(775)</b>	<b>0%</b>	<b>0%</b>
<b>GOOD NEIGHBOR FUND</b>							
TOTAL REVENUES	-	-	25	-	(25)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
<b>NET REVENUE (EXPENDITURE)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>25</b>	<b>-</b>	<b>(2,525)</b>	<b>-1%</b>	<b>-1%</b>

**City of West University Place**  
**SPECIAL REVENUE FUNDS**  
 October 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
<i>TOTAL ALL FUNDS</i>							
<i>GRAND TOTAL REVENUES</i>	\$ 70,458,737	\$ 101,468,737	\$ 99,773,628	\$ 2,062	\$ 1,693,047		
<i>GRAND TOTAL EXPENDITURES</i>	\$ 69,087,670	\$ 83,795,135	\$ 46,288,938	\$ 4,497,774	\$ 33,008,423		
<i>GRAND TOTAL NET REVENUE (EXPENDITURE)</i>	\$ 1,371,067	\$ 17,673,602	\$ 53,484,690	\$ (4,495,712)	\$ (31,315,375)		