

FINANCIAL REPORT FOR THE PERIOD ENDING NOVEMBER 30, 2022



Attached are the revenue and expenditure reports for the period ending **November 30, 2022**. The expenditure report shows actual expenditures as of the end of the month as well as purchase orders outstanding and compares to the annual budgeted appropriations. The explanations provided are based on the year to date amounts excluding outstanding purchase orders as purchase order amounts may contain a full year of encumbrance. The revenue report shows actual receipts recorded as of the end of the month compared to the annual budgeted estimations. In this packet, all of the City's funds are presented.

GENERAL FUND

General Fund revenues have exceeded the pro-rata share of the budget at this point in the fiscal year. Property tax bills for 2022 were mailed in November and are delinquent February 1. Property Tax collections of \$15.37 million are for 2021 taxes, 98% 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 & Police departments.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, November's billing for October 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, November solid waste collection revenues are slightly below 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

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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 , 2 Barmesa Pumps for the non-potable water booster pumps, and 2 new lift pumps for lift station #9.

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

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are the Capital Project, Capital Reserve, 2019 Certificates of Obligation, General 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
<u>CAPITAL PROJECT FUND</u>			
2021 FACILITIES MASTER PLAN	75,000.00	67,810	7,190
2021 HVAC REPLACEMENT PROGRAM-PD SERVER ROOM	242,500.00	170,030	72,470
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	66,783	33,217
NETWORK FIREWALL SECURITY IMPROVEMENTS	60,000.00	59,959	41
NETWORK SWITCH INFRASTRUCTURE REPLACEMENT	190,000.00	187,354	2,647
EMERGENCY OPERATIONS CENTER IMPROVEMENTS	120,000.00	-	120,000
RADIO REPLACEMENTS	90,000.00	-	90,000
TOTALS	1,143,672	551,935	591,737
<u>2019 CO</u>			
VIRTUAL GATE	207,119.00	127,076	80,043
TOTALS	207,119	127,076	80,043
<u>GENERAL 2022 CO</u>			
PUBLIC WORKS MAINTENANCE FACILITY	783,000.00	149,575	633,425
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,300,000.00	-	2,300,000
TOTALS	3,083,000	149,575	2,933,425
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
BUFFALO SPEEDWAY	335,759.83	139,140	196,620
2020 CITY WIDE STREET & DRAINAGE IMPROVEMENTS	5,335,943.89	780,857	4,555,086
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	24,744	480,794
TOTALS	6,969,513	1,267,002	5,702,511

FINANCIAL REPORT FOR THE PERIOD ENDING NOVEMBER 30, 2022



PROJECT	2022 Amended Budget	YTD Actuals	Remaining Balance
<u>WATER & SEWER CAPITAL PROJECTS FUND</u>			
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	59,999	40,001
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	1,026,054	773,946
LIFT STATION SCADA REPLACEMENT	430,000.00	198,814	231,186
MOBILE GENERATOR	100,000.00		100,000
TOTALS	3,760,654	1,708,083	2,052,571
<u>WATER & SEWER 2022 CO</u>			
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	53,132	1,366,868
WAKEFOREST EST & GST PAINTING	290,000.00	-	290,000
TOTALS	19,350,000	53,132	19,296,868

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, and expenses incurred for the Halloween Dash 5K 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
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
Taxes	15,756,000	15,756,000	15,376,089	-	379,911	98%	98%
Licenses & Permits	695,500	695,500	1,214,274	-	(518,774)	175%	175%
Fines & Forfeitures	132,000	132,000	196,689	-	(64,689)	149%	149%
Charges for Services	2,888,500	2,888,500	3,349,081	2,062	(462,644)	116%	116%
Miscellaneous	176,200	176,200	306,331	-	(130,131)	174%	174%
Intergovernmental	290,000	290,000	70,877	-	219,123	24%	24%
Transfers In	1,737,400	1,737,400	1,518,200	-	219,200	87%	87%
TOTAL REVENUES	21,675,600	21,675,600	22,031,542	2,062	(358,004)	102%	102%
EXPENDITURES							
Administration	1,820,250	1,824,917	1,402,062	62,082	360,773	77%	80%
Finance	1,889,900	1,889,900	1,636,226	141,146	112,527	87%	94%
Police	5,560,750	5,560,750	4,965,112	11,010	584,628	89%	89%
Fire	3,952,300	3,952,300	3,394,180	6,553	551,567	86%	86%
Public Works	3,663,800	3,788,982	3,043,645	145,076	553,181	80%	84%
Parks & Recreation	4,334,000	4,335,271	3,639,394	196,574	499,303	84%	88%
Transfers Out	285,000	4,485,000	4,461,250	-	23,750	99%	99%
TOTAL EXPENDITURES	21,506,000	25,837,120	22,541,870	562,442	2,685,728	87%	89%
NET REVENUE (EXPENDITURE)	\$ 169,600	\$ (4,161,520)	\$ (510,328)				

City of West University Place
WATER & SEWER FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
Charges for Services	8,225,000	8,225,000	7,278,810	-	946,190	88%	88%
Miscellaneous	3,500	3,500	16,574	-	(13,074)	474%	474%
TOTAL REVENUES	8,228,500	8,228,500	7,295,384	-	933,116	89%	89%
EXPENDITURES							
Finance	311,700	311,700	246,804	738	64,158	79%	79%
Public Works	4,769,300	4,797,888	3,974,496	252,749	570,642	83%	88%
Debt Service	5,000	5,000	-	-	5,000	0%	0%
Transfer To General Fund	1,250,000	1,250,000	1,145,833	-	104,167	92%	92%
Transfer to W&S CIP Fund	900,000	900,000	825,000	-	75,000	92%	92%
Transfer to Debt Service Fund	388,020	388,020	367,637	-	20,383	95%	95%
TOTAL EXPENDITURES	7,624,020	7,652,608	6,559,771	253,487	839,350	86%	89%
NET REVENUE (EXPENDITURE)	\$ 604,480	\$ 575,892	\$ 735,613				

City of West University Place
SOLID WASTE FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
Solid Waste Collection	1,868,300	1,868,300	1,537,599	-	330,701	82%	82%
Sales of Recyclables	-	-	7,450	-	(7,450)	-	-
Miscellaneous	1,800	1,800	7,915	-	(6,115)	440%	440%
TOTAL REVENUES	1,870,100	1,870,100	1,552,964	-	317,136	83%	83%
EXPENDITURES							
Curbside Solid Waste	1,326,000	1,326,000	1,176,007	40,257	109,736	89%	92%
Curbside Recycling	412,100	416,979	243,956	10,086	162,937	59%	61%
Curbside Green Waste Recycling	208,450	208,450	168,875	11,828	27,747	81%	87%
TOTAL EXPENDITURES	1,946,550	1,951,429	1,588,839	62,170	300,420	81%	85%
NET REVENUE (EXPENDITURE)	\$ (76,450)	\$ (81,329)	\$ (35,874)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
TRANSFER FROM GENERAL FUND	1,734,100	1,734,100	1,589,592	-	144,508	92%	92%
TRANSFER FROM WATER & SEWER FUND	145,000	145,000	132,917	-	12,083	92%	92%
TRANSFER FROM SOLID WASTE FUND	48,700	48,700	44,642	-	4,058	92%	92%
EARNINGS ON INVESTMENTS	1,000	1,000	7,929	-	(6,929)	793%	793%
MISCELLANEOUS	-	-	119	-	(119)	-	-
TOTAL REVENUES	1,928,800	1,928,800	1,775,198	-	153,602	92%	92%
EXPENDITURES							
PERSONNEL	557,000	557,000	492,336	-	64,664	88%	88%
OFFICE SUPPLIES	1,000	1,000	381	-	619	38%	38%
OPERATING SUPPLIES	10,500	10,500	5,886	-	4,614	56%	56%
EQUIPMENT MAINTENANCE	10,000	10,000	4,494	15,800	(10,294)	45%	203%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	704,200	704,200	624,228	2,291	77,680	89%	89%
TELE-COMMUNICATIONS & DATA & RADIO	280,500	280,500	210,683	42,055	27,762	75%	90%
CONSULTANTS	15,000	15,000	6,437	3,000	5,563	43%	63%
PROFESSIONAL DUES	2,800	2,800	5,000	-	(2,200)	179%	179%
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	143,161	-	6,839	95%	95%
TRANSFER TO ASSET REPLACEMENT FUND	108,100	108,100	99,092	-	9,008	92%	92%
TOTAL EXPENDITURES	1,938,500	1,938,500	1,681,438	63,146	193,916	87%	90%
NET REVENUE (EXPENDITURE)	\$ (9,700)	\$ (9,700)	\$ 93,760				

City of West University Place
VEHICLE REPLACEMENT FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
TRANSFER FROM GENERAL FUND	350,000	350,000	320,833	-	29,167	92%	92%
TRANSFER FROM WATER & SEWER FUND	102,000	102,000	93,500	-	8,500	92%	92%
TRANSFER FROM SOLID WASTE FUND	225,000	225,000	206,250	-	18,750	92%	92%
SALE OF CITY PROPERTY	-	-	3,500	-	(3,500)	-	-
EARNINGS ON INVESTMENTS	5,000	5,000	33,518	-	(28,518)	670%	670%
TOTAL REVENUES	682,000	682,000	657,601	-	24,399	96%	96%
EXPENDITURES							
AUTOMOBILES	30,000	30,000	56,105	-	(26,105)	187%	187%
LIGHT TRUCKS	144,000	144,000	6,641	164,274	(26,915)	5%	119%
TRUCKS	484,000	533,000	506,196	-	26,804	95%	95%
TOTAL EXPENDITURES	658,000	707,000	568,941	164,274	(26,215)	80%	104%
NET REVENUE (EXPENDITURE)	\$ 24,000	\$ (25,000)	\$ 88,660				

City of West University Place
ASSET REPLACEMENT FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
TRANSFER FROM GENERAL FUND	443,300.00	443,300.00	406,358.26	-	36,941.74	92%	92%
TRANSFER FROM WATER & SEWER FUND	170,000.00	170,000.00	155,833.37	-	14,166.63	92%	92%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	108,100.00	108,100.00	99,091.63	-	9,008.37	92%	92%
EARNINGS ON INVESTMENTS	5,000.00	5,000.00	39,486.63	-	(34,486.63)	790%	790%
MISCELLANEOUS	10,000.00	10,000.00	-	-	10,000.00	0%	0%
TOTAL REVENUES	736,400.00	736,400.00	700,769.89	-	35,630.11	95%	95%
EXPENDITURES							
OTHER EQUIPMENT	113,800.00	113,800.00	73,396.71	-	40,403.29	64%	64%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	345,000.00	345,000.00	316,250.00	-	28,750.00	92%	92%
TOTAL EXPENDITURES	458,800.00	458,800.00	389,646.71	-	69,153.29	85%	85%
NET REVENUE (EXPENDITURE)	\$ 277,600	\$ 277,600	\$ 311,123				

City of West University Place
EMPLOYEE BENEFIT FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
Charges for Services	2,183,150	2,183,150	1,797,819	-	385,331	82%	82%
Miscellaneous	2,000	2,000	13,154	-	(11,154)	658%	658%
Transfers In	35,000	35,000	32,083	-	2,917	92%	92%
TOTAL REVENUES	2,220,150	2,220,150	1,843,057	-	377,093	83%	83%
EXPENDITURES							
Personnel Services	2,202,350	2,202,350	1,817,569	-	384,781	83%	83%
Services	40,000	40,000	40,437	-	(437)	101%	101%
TOTAL EXPENDITURES	2,242,350	2,242,350	1,858,006	-	384,344	83%	83%
NET REVENUE (EXPENDITURE)	\$ (22,200)	\$ (22,200)	\$ (14,949)				

City of West University Place
HUMAN RESOURCES SERVICES FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
Miscellaneous	100	100	5,561	-	(5,461)	5561%	5561%
Transfers In	250,000	250,000	229,167	-	20,833	92%	92%
TOTAL REVENUES	250,100	250,100	234,728	-	15,372	94%	94%
EXPENDITURES							
Personnel Services	129,100	129,100	59,453	-	69,647	46%	46%
Transfers Out	177,400	177,400	88,200	-	89,200	50%	50%
TOTAL EXPENDITURES	306,500	306,500	147,653	-	158,847	48%	48%
NET REVENUE (EXPENDITURE)	\$ (56,400)	\$ (56,400)	\$ 87,075				

City of West University Place
DEBT SERVICE FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
CURRENT YEAR PROPERTY TAXES	5,876,000	5,876,000	5,820,926	-	55,074	99%	99%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	14,983	-	35,017	30%	30%
PENALTY AND INTEREST	32,000	32,000	28,523	-	3,477	89%	89%
EARNINGS ON INVESTMENTS	2,000	2,000	18,097	-	(16,097)	905%	905%
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%
TOTAL REVENUES	6,327,637	6,327,637	8,005,337	-	(1,677,700)	127%	127%
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	4,050	-	(800)	125%	125%
ISSUANCE COSTS	5,000	5,000	1,139	-	3,861	23%	23%
TOTAL EXPENDITURES	6,304,950	6,304,950	6,301,818	-	3,132	100%	100%
NET REVENUE (EXPENDITURE)	\$ 22,687	\$ 22,687	\$ 1,703,519				

City of West University Place
CAPITAL PROJECTS FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
EARNINGS ON INVESTMENTS	300	300	12,085	-	(11,785)	4028%	4028%
TRANSFER FROM CAPITAL RESERVE FUND	710,000	710,000	650,833	-	59,167	92%	92%
TOTAL REVENUES	710,300	710,300	662,918	-	47,382	93%	93%
EXPENDITURES							
TECHNOLOGY PROJECTS	560,000	560,000	314,095	121,453	124,452	56%	78%
PROFESSIONAL SERVICES	-	75,000	67,810	5,091	2,099	90%	97%
CONSTRUCTION COSTS	150,000	508,672	170,030	-	338,642	33%	33%
TOTAL EXPENDITURES	710,000	1,143,672	551,935	126,544	465,193	48%	59%
NET REVENUE (EXPENDITURE)	\$ 300	\$ (433,372)	\$ 110,983				

City of West University Place
2019 CO's
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual +_Outstanding Purchase Orders as a % of Budget
REVENUES							
EARNINGS ON INVESTMENTS	-	-	3,681	-	(3,681)	-	-
TOTAL REVENUES	-	-	3,681	-	(3,681)	-	-
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)	\$ (123,395)				

City of West University Place
CAPITAL RESERVE FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
FEDERAL GRANT	1,930,000	1,930,000	-	-	1,930,000	0%	0%
EARNINGS ON INVESTMENTS	3,000	3,000	106,309	-	(103,309)	3544%	3544%
TRANSFER FROM GENERAL FUND	-	4,200,000	4,200,000	-	-	100%	100%
TOTAL REVENUES	1,933,000	6,133,000	4,306,309	-	1,826,691	70%	70%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	710,000	710,000	650,833	-	59,167	92%	92%
TOTAL EXPENDITURES	710,000	710,000	650,833	-	59,167	92%	92%
NET REVENUE (EXPENDITURE)	\$ 1,223,000	\$ 5,423,000	\$ 3,655,476				

City of West University Place
GENERAL 2022 CO
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
EARNINGS ON INVESTMENTS	-	-	101,961	-	(101,961)	-	-
CERTIFICATES OF OBLIGATION PROCEEDS	-	25,120,000	24,850,320	-	269,680	99%	99%
PREMIUM ON BONDS	-	-	1,410,425	-	(1,410,425)	-	-
TOTAL REVENUES	-	25,120,000	26,362,706	-	(1,242,706)	105%	105%
EXPENDITURES							
PROFESSIONAL SERVICES	-	783,000	149,575	527,425	106,000	19%	86%
CONSTRUCTION COSTS	-	2,300,000	-	-	2,300,000	0%	0%
TRANSFER TO DEBT SERVICE FUND	-	-	926,730	-	(926,730)	-	-
TOTAL EXPENDITURES	-	3,083,000	1,076,306	527,425	1,479,270	35%	52%
NET REVENUE (EXPENDITURE)	\$ -	\$ 22,037,000	\$ 25,286,400				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
EARNINGS ON INVESTMENTS	10,000	10,000	89,731	-	(79,731)	897%	897%
TRANSFER FROM METRO GRANT FUND	925,000	925,000	847,917	-	77,083	92%	92%
TRANSFER FROM ASSET REPLACEMENT FUND	345,000	345,000	316,250	-	28,750	92%	92%
TOTAL REVENUES	1,280,000	1,280,000	1,253,897	-	26,103	98%	98%
EXPENDITURES							
PERSONNEL COSTS	-	-	68,457	-	(68,457)	-	-
PROFESSIONAL SERVICES	75,000	5,838,416	911,566	1,093,564	3,833,286	16%	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%
TOTAL EXPENDITURES	1,243,000	6,969,513	1,267,002	1,107,104	4,595,406	18%	34%
NET REVENUE (EXPENDITURE)	\$ 37,000	\$ (5,689,513)	\$ (13,105)				

City of West University Place
WATER SEWER CAPITAL PROJECTS FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
EARNINGS ON INVESTMENTS	3,000	3,000	31,426	-	(28,426)	1048%	1048%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	825,000	-	75,000	92%	92%
TOTAL REVENUES	21,653,000	903,000	856,426	-	46,574	95%	95%
EXPENDITURES							
PROFESSIONAL SERVICES	850,000	20,352	58,564	39,999	(78,211)	288%	484%
CONSTRUCTION COSTS	17,835,000	3,441,897	1,593,048	336,462	1,512,387	46%	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%
TOTAL EXPENDITURES	22,220,000	3,760,654	1,708,083	387,256	1,665,316	45%	56%
NET REVENUE (EXPENDITURE)	\$ (567,000)	\$ (2,857,654)	\$ (851,657)				

City of West University Place
WATER SEWER 2022 CO FUND
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
REVENUES							
EARNINGS ON INVESTMENTS	-	-	91,526	-	(91,526)	-	-
CERTIFICATES OF OBLIGATION PROCEEDS	-	22,440,000	22,214,680	-	225,320	99%	99%
PREMIUM ON BONDS	-	-	1,260,835	-	(1,260,835)	-	-
TOTAL REVENUES	-	22,440,000	23,567,041	-	(1,127,041)	105%	105%
EXPENDITURES							
PROFESSIONAL SERVICES	-	300,000	53,132	198,699	48,169	18%	84%
CONSTRUCTION COSTS	-	19,050,000	-	-	19,050,000	0%	0%
TRANSFER TO DEBT SERVICE FUND	-	-	828,441	-	(828,441)	-	-
TOTAL EXPENDITURES	-	19,350,000	881,573	198,699	18,269,728	5%	6%
NET REVENUE (EXPENDITURE)	\$ -	\$ 3,090,000	\$ 22,685,468				

City of West University Place
SPECIAL REVENUE FUNDS
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
PARKS DONATIONS FUND							
TOTAL REVENUES	35,100	35,100	57,661	-	(22,561)	164%	164%
TOTAL EXPENDITURES	40,000	40,000	25,459	14,090	451	64%	99%
NET REVENUE (EXPENDITURE)	(4,900)	(4,900)	32,202	(14,090)	(23,012)	-657%	-370%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	187,500	187,500	8,286	-	179,214	4%	4%
TOTAL EXPENDITURES	187,500	187,500	105,519	5,500	76,481	56%	59%
NET REVENUE (EXPENDITURE)	-	-	(97,232)	(5,500)	102,732	0%	0%
TRUANCY PREVENTION							
TOTAL REVENUES	3,100	3,100	9,863	-	(6,763)	318%	318%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	3,100	3,100	9,863	-	(6,763)	318%	318%
MUNICIPAL JURY							
TOTAL REVENUES	100	100	244	-	(144)	244%	244%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	244	-	(144)	244%	244%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	5,000	5,000	8,019	-	(3,019)	160%	160%
TOTAL EXPENDITURES	4,500	4,500	3,046	-	1,454	68%	68%
NET REVENUE (EXPENDITURE)	500	500	4,973	-	(4,473)	995%	995%
TREE REPLACEMENT FUND							
TOTAL REVENUES	50,500	50,500	34,371	-	16,129	68%	68%
TOTAL EXPENDITURES	50,000	50,000	-	-	50,000	0%	0%
NET REVENUE (EXPENDITURE)	500	500	34,371	-	(33,871)	6874%	6874%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	4,100	4,100	10,577	-	(6,477)	258%	258%
TOTAL EXPENDITURES	9,500	9,500	375	-	9,125	4%	4%
NET REVENUE (EXPENDITURE)	(5,400)	(5,400)	10,202	-	(15,602)	-189%	-189%

City of West University Place
SPECIAL REVENUE FUNDS
November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	675,100	675,100	613,133	-	61,967	91%	91%
TOTAL EXPENDITURES	925,000	925,000	847,917	-	77,083	92%	92%
NET REVENUE (EXPENDITURE)	(249,900)	(249,900)	(234,783)	-	(15,117)	94%	94%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	100	100	319	-	(219)	319%	319%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	319	-	(219)	319%	319%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	-	-	20,757	-	(20,757)	-	-
TOTAL EXPENDITURES	-	-	-	13,132	(13,132)	-	-
NET REVENUE (EXPENDITURE)	-	-	20,757	(13,132)	(7,625)	0%	0%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,550	2,550	2,406	-	144	94%	94%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,550	2,550	2,406	-	144	94%	94%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	-	-	13,422	-	(13,422)	-	-
TOTAL EXPENDITURES	-	-	12,604	-	(12,604)	-	-
NET REVENUE (EXPENDITURE)	-	-	818	-	(818)	0%	0%
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	33	-	(33)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	33	-	(2,533)	-1%	-1%

City of West University Place
SPECIAL REVENUE FUNDS
 November 30, 2022

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
<i>TOTAL ALL FUNDS</i>							
<i>GRAND TOTAL REVENUES</i>	\$ 70,458,737	\$ 101,468,737	\$ 101,888,651	\$ 2,062	\$ (421,976)		
<i>GRAND TOTAL EXPENDITURES</i>	\$ 69,087,670	\$ 83,842,215	\$ 49,316,679	\$ 3,506,467	\$ 30,971,989		
<i>GRAND TOTAL NET REVENUE (EXPENDITURE)</i>	\$ 1,371,067	\$ 17,626,522	\$ 52,571,972	\$ (3,504,405)	\$ (31,393,965)		