

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2023



Attached are the revenue and expenditure reports for the period ending **January 31, 2023**, which reflects 9% of the year. 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 2023 were mailed in November and are delinquent February 1. Property Tax collection of \$9.6 million are for 2022 taxes, 59% of budget. Licenses & Permits are above the pro-rata amount for the year. Municipal Court fines are just slightly below budget and Charges for services are right on budget. 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. Half of the first payroll paid in January 2023 was expensed back to December 2022 since it is for 2022 time worked. Most departments have vacancies at this time.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears there are no water and sewer revenues for the month of January. January's billing for December consumption was accrued to 2022. The payment made to City of Houston for purchasing surface water was expensed to 2022 as well. Transfer to Debt Service fund is above pro-rata due to the allocation of the debt service payment paid that was due February 1.

SOLID WASTE FUND

Again, with the one month lag in billing, there are no solid waste collection revenues for the month of January. January's billing for December services was accrued back to 2022. 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 life; therefore, the expenditures patterns do not follow the pro-rata model. To date, no expenses have been incurred.

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2023



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 expense incurred is for a stretcher for the fire department.

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 (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 2023 debt service payments requires an ad valorem tax rate of \$0.084733 per \$100 of assessed value in tax year 2022, an increase of \$0.000008 per \$100. Debt Service payments are due semi-annually on February 1 and August 1. Principal and interest is due February 1 and interest only is due August 1. The payment of the bond principal and interest for February paid at the end of January causes expenditures to be above the pro-rata for this period.

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the purchase or construction of equipment, property, and buildings. West University Place has seven active capital project funds. They 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 related to Public Works Facility, Milton Cast iron Water Line Replacement, WWTP Improvements, Lift Station SCADA Replacement, Law Street Water Line Installation, Bellaire Elevated Storage Tank Replacement, Water Well 8 Inspection and Improvement, Wesleyan Traffic Signal, and Citywide Road and Drainage Improvements. 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. The use of how best to serve our community with these funds will be determined by Council later this year.

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2023



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 2023. Not all expenditures can be anticipated enough to include in the original budgeting process. Budget amendments for 2023, if necessary, will be made at year-end to reconcile any affected accounts. To date, only expenditures for Judson Park have been made.

City of West University Place
GENERAL FUND
January 31, 2023

	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	16,381,103	16,381,103	9,612,896	-	6,768,207	59%	59%
Licenses & Permits	833,500	833,500	94,271	-	739,229	11%	11%
Fines & Forfeitures	207,500	207,500	15,279	-	192,221	7%	7%
Charges for Services	3,038,940	3,038,940	265,421	-	2,773,519	9%	9%
Miscellaneous	314,840	314,840	73,174	-	241,666	23%	23%
Intergovernmental	409,400	409,400	1,636	-	407,764	0%	0%
Transfers In	1,736,800	1,736,800	144,733	-	1,592,067	8%	8%
TOTAL REVENUES	22,922,083	22,922,083	10,207,410	-	12,714,673	45%	45%
EXPENDITURES							
Administration	1,895,350	1,895,350	80,914	205,628	1,608,808	4%	15%
Finance	2,083,350	2,083,350	101,938	230,108	1,751,303	5%	16%
Police	6,036,100	6,036,100	396,925	7,892	5,631,283	7%	7%
Fire	4,128,600	4,128,600	283,415	15,400	3,829,785	7%	7%
Public Works	3,870,600	3,917,244	263,717	537,800	3,115,726	7%	20%
Parks & Recreation	4,606,238	4,650,596	220,181	432,052	3,998,363	5%	14%
Transfers Out	290,000	2,290,000	24,167	-	265,833	1%	1%
TOTAL EXPENDITURES	22,910,238	25,001,239	1,371,257	1,428,880	20,201,102	5%	11%
NET REVENUE (EXPENDITURE)	\$ 11,845	\$ (2,079,156)	\$ 8,836,152				

City of West University Place
WATER & SEWER FUND
 January 31, 2023

	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	8,828,000	8,828,000	8,600	-	8,819,400	0%	0%
Miscellaneous	8,000	8,000	6,260	-	1,740	78%	78%
TOTAL REVENUES	8,836,000	8,836,000	14,860	-	8,821,140	0%	0%
EXPENDITURES							
Finance	312,600	312,600	12,727	12,633	287,240	4%	8%
Public Works	4,822,800	4,875,800	357,391	2,450,844	2,067,565	7%	58%
Debt Service	5,000	5,000	-	-	5,000	0%	0%
Transfer To General Fund	1,250,000	1,250,000	104,167	-	1,145,833	8%	8%
Transfer to W&S CIP Fund	900,000	900,000	75,000	-	825,000	8%	8%
Transfer to Debt Service Fund	665,000	665,000	367,637	-	297,363	55%	55%
TOTAL EXPENDITURES	7,955,400	8,008,400	916,921	2,463,477	4,628,002	11%	42%
NET REVENUE (EXPENDITURE)	\$ 880,600	\$ 827,600	\$ (902,062)				

City of West University Place
SOLID WASTE FUND
January 31, 2023

	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	1,907,100	1,907,100	-	-	1,907,100	0%	0%
Miscellaneous	7,400	7,400	2,422	-	4,978	33%	33%
TOTAL REVENUES	1,914,500	1,914,500	2,422	-	1,912,078	0%	0%
EXPENDITURES							
Curbside Solid Waste	1,424,100	1,424,100	103,137	332,421	988,542	7%	31%
Curbside Recycling	307,350	307,350	17,101	192,362	97,888	6%	68%
Curbside Green Waste Recycling	214,000	214,000	13,359	88,388	112,253	6%	48%
TOTAL EXPENDITURES	1,945,450	1,945,450	133,597	613,170	1,198,683	7%	38%
NET REVENUE (EXPENDITURE)	\$ (30,950)	\$ (30,950)	\$ (131,175)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
January 31, 2023

	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	1,927,300	1,927,300	160,608	-	1,766,692	8%	8%
TRANSFER FROM WATER & SEWER FUND	135,100	135,100	11,258	-	123,842	8%	8%
TRANSFER FROM SOLID WASTE FUND	65,900	65,900	5,492	-	60,408	8%	8%
EARNINGS ON INVESTMENTS	5,800	5,800	1,674	-	4,126	29%	29%
TOTAL REVENUES	2,134,100	2,134,100	179,032	-	1,955,068	8%	8%
EXPENDITURES							
PERSONNEL	578,500	578,500	25,009	-	553,491	4%	4%
OFFICE SUPPLIES	1,000	1,000	-	-	1,000	0%	0%
OPERATING SUPPLIES	10,500	10,500	-	-	10,500	0%	0%
EQUIPMENT MAINTENANCE	10,000	10,000	-	-	10,000	0%	0%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	832,900	832,900	48,997	30,790	753,113	6%	10%
TELE-COMMUNICATIONS & DATA & RADIO	274,000	274,000	10,760	171,797	91,443	4%	67%
CONSULTANTS	15,000	15,000	-	-	15,000	0%	0%
PROFESSIONAL DUES	2,700	2,700	-	-	2,700	0%	0%
PROFESSIONAL DEVELOPMENT	14,900	14,900	-	-	14,900	0%	0%
OTHER CONTRACTED SERVICES	80,000	80,000	67,146	-	12,854	84%	84%
HIGH TECHNOLOGY REPLACEMENTS	131,900	131,900	1,478	-	130,422	1%	1%
TRANSFER TO VEHICLE REPLACEMENT FUND	30,000	30,000	2,500	-	27,500	8%	8%
TRANSFER TO ASSET REPLACEMENT FUND	146,900	146,900	12,242	-	134,658	8%	8%
TOTAL EXPENDITURES	2,128,300	2,128,300	168,131	202,587	1,757,582	8%	17%
NET REVENUE (EXPENDITURE)	\$ 5,800	\$ 5,800	\$ 10,900				

City of West University Place
VEHICLE REPLACEMENT FUND
January 31, 2023

	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	367,000	367,000	30,583	-	336,417	8%	8%
TRANSFER FROM WATER & SEWER FUND	125,000	125,000	10,417	-	114,583	8%	8%
TRANSFER FROM SOLID WASTE FUND	224,000	224,000	18,667	-	205,333	8%	8%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	30,000	30,000	2,500	-	27,500	8%	8%
SALE OF CITY PROPERTY	15,000	15,000	-	-	15,000	0%	0%
EARNINGS ON INVESTMENTS	31,500	31,500	11,142	-	20,358	35%	35%
TOTAL REVENUES	792,500	792,500	73,308	-	719,192	9%	9%
EXPENDITURES							
AUTOMOBILES	211,500	211,500	-	-	211,500	0%	0%
LIGHT TRUCKS	275,000	439,274	-	403,999	35,275	0%	92%
TRUCKS	285,000	285,000	-	-	285,000	0%	0%
OTHER EQUIPMENT	39,000	39,000	-	-	39,000	0%	0%
TOTAL EXPENDITURES	810,500	974,774	-	403,999	570,775	0%	41%
NET REVENUE (EXPENDITURE)	\$ (18,000)	\$ (182,274)	\$ 73,308				

City of West University Place
ASSET REPLACEMENT FUND
January 31, 2023

	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	545,800	545,800	45,483	-	500,317	8%	8%
TRANSFER FROM WATER & SEWER FUND	211,600	211,600	17,633	-	193,967	8%	8%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	146,900	146,900	12,242	-	134,658	8%	8%
EARNINGS ON INVESTMENTS	34,600	34,600	12,041	-	22,559	35%	35%
TOTAL REVENUES	938,900	938,900	87,399	-	851,501	9%	9%
EXPENDITURES							
OTHER EQUIPMENT	223,000	223,000	28,206	37,941	156,853	13%	30%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	545,000	545,000	17,917	-	527,083	3%	3%
TOTAL EXPENDITURES	768,000	768,000	46,122	37,941	683,937	6%	11%
NET REVENUE (EXPENDITURE)	\$ 170,900	\$ 170,900	\$ 41,277				

City of West University Place
EMPLOYEE BENEFIT FUND
January 31, 2023

	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	2,288,200	2,288,200	207,009	-	2,081,191	9%	9%
Miscellaneous	11,800	11,800	3,949	-	7,851	33%	33%
Transfers In	60,000	60,000	5,000	-	55,000	8%	8%
TOTAL REVENUES	2,360,000	2,360,000	215,958	-	2,144,042	9%	9%
EXPENDITURES							
Personnel Services	2,310,000	2,310,000	207,758	-	2,102,242	9%	9%
Services	45,000	45,000	3,495	41,505	-	8%	100%
TOTAL EXPENDITURES	2,355,000	2,355,000	211,253	41,505	2,102,242	9%	11%
NET REVENUE (EXPENDITURE)	\$ 5,000	\$ 5,000	\$ 4,706				

City of West University Place
HUMAN RESOURCES SERVICES FUND
 January 31, 2023

	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	4,600	4,600	1,942	-	2,658	42%	42%
Transfers In	230,000	230,000	19,167	-	210,833	8%	8%
TOTAL REVENUES	234,600	234,600	21,108	-	213,492	9%	9%
EXPENDITURES							
Personnel Services	127,550	127,550	336	-	127,214	0%	0%
Transfers Out	176,800	176,800	14,733	-	162,067	8%	8%
TOTAL EXPENDITURES	304,350	304,350	15,069	-	289,281	5%	5%
NET REVENUE (EXPENDITURE)	\$ (69,750)	\$ (69,750)	\$ 6,039				

City of West University Place
DEBT SERVICE FUND
January 31, 2023

	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	6,159,239	6,159,239	4,272,513	-	1,886,726	69%	69%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	716	-	49,284	1%	1%
PENALTY AND INTEREST	32,000	32,000	258	-	31,742	1%	1%
EARNINGS ON INVESTMENTS	14,400	14,400	9,654	-	4,746	67%	67%
TRANSFER FROM WATER & SEWER FUND	665,000	665,000	367,637	-	297,363	55%	55%
TOTAL REVENUES	6,920,639	6,920,639	4,650,779	-	2,269,860	67%	67%
EXPENDITURES							
BOND PRINCIPAL	5,475,000	5,475,000	2,825,000	-	2,650,000	52%	52%
INTEREST ON BONDS	3,207,475	3,207,475	1,274,517	-	1,932,958	40%	40%
FISCAL AGENT FEES	3,300	3,300	750	-	2,550	23%	23%
ISSUANCE COSTS	95,561	95,561	-	-	95,561	0%	0%
TOTAL EXPENDITURES	8,781,336	8,781,336	4,100,267	-	4,681,069	47%	47%
NET REVENUE (EXPENDITURE)	\$ (1,860,697)	\$ (1,860,697)	\$ 550,512				

City of West University Place
CAPITAL PROJECTS FUND
 January 31, 2023

	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	7,300	7,300	2,494	-	4,806	34%	34%
TRANSFER FROM CAPITAL RESERVE FUND	3,240,383	3,240,383	270,032	-	2,970,351	8%	8%
TOTAL REVENUES	3,247,683	3,247,683	272,526	-	2,975,158	8%	8%
EXPENDITURES							
TECHNOLOGY PROJECTS	2,040,000	2,263,556	-	26,987	2,040,000	0%	1%
PROFESSIONAL SERVICES	1,200,383	1,200,383	-	5,091	1,195,292	0%	0%
CONSTRUCTION COSTS	-	266,172	-	-	-	0%	0%
TOTAL EXPENDITURES	3,240,383	3,730,111	-	32,078	3,235,292	0%	1%
NET REVENUE (EXPENDITURE)	\$ 7,300	\$ (482,428)	\$ 272,526				

City of West University Place
2019 CO's
 January 31, 2023

	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	3,900	3,900	1,081	-	2,819	28%	28%
TOTAL REVENUES	3,900	3,900	1,081	-	2,819	28%	28%
EXPENDITURES							
CONSTRUCTION COSTS	-	234,973	-	-	-	0%	0%
TOTAL EXPENDITURES	-	234,973	-	-	-	0%	0%
NET REVENUE (EXPENDITURE)	\$ 3,900	\$ (231,073)	\$ 1,081				

City of West University Place
CAPITAL RESERVE FUND
 January 31, 2023

	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	87,000	87,000	75,072	-	11,928	86%	86%
TRANSFER FROM GENERAL FUND	-	2,000,000	-	-	-	0%	0%
TOTAL REVENUES	87,000	2,087,000	75,072	-	11,928	4%	4%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	3,240,383	3,240,383	270,032	-	2,970,351	8%	8%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	-	217,800	18,150	-	199,650	8%	8%
TOTAL EXPENDITURES	3,240,383	3,458,183	288,182	-	3,170,001	8%	8%
NET REVENUE (EXPENDITURE)	\$ (3,153,383)	\$ (1,371,183)	\$ (213,110)				

City of West University Place
GENERAL 2022 CO FUND
 January 31, 2023

	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	5,380,000	5,380,000	-	-	5,380,000	0%	0%
EARNINGS ON INVESTMENTS	-	-	84,859	-	(84,859)	-	-
TOTAL REVENUES	5,380,000	5,380,000	84,859	-	5,295,141	2%	2%
EXPENDITURES							
PROFESSIONAL SERVICES	11,647,000	12,287,925	39,940	358,337	11,783,647	0%	3%
CONSTRUCTION COSTS	15,770,000	17,860,409	-	-	15,770,000	0%	0%
TOTAL EXPENDITURES	27,417,000	30,148,334	39,940	358,337	27,553,647	0%	1%
NET REVENUE (EXPENDITURE)	\$ (22,037,000)	\$ (24,768,334)	\$ 44,918				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
January 31, 2023

	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	83,000	83,000	-	-	83,000	0%	0%
TRANSFER FROM METRO GRANT FUND	815,000	815,000	67,917	-	747,083	8%	8%
TRANSFER FROM CAPITAL RESERVE FUND	-	217,800	18,150	-	199,650	8%	8%
TRANSFER FROM 2022 WATER/SEWER CO FUND	-	97,761	8,147	-	89,614	8%	8%
TRANSFER FROM ASSET REPLACEMENT FUND	545,000	545,000	17,917	-	527,083	3%	3%
TOTAL REVENUES	1,443,000	1,758,561	112,130	-	1,646,431	6%	6%
EXPENDITURES							
PROFESSIONAL SERVICES	-	4,511,639	-	921,488	(34,886)	0%	20%
CONSTRUCTION COSTS	775,000	1,849,699	-	-	992,800	0%	0%
CONTINGENCY	40,000	40,000	-	-	40,000	0%	0%
TOTAL EXPENDITURES	815,000	6,401,338	-	921,488	997,914	0%	14%
NET REVENUE (EXPENDITURE)	\$ 628,000	\$ (4,642,777)	\$ 112,130				

City of West University Place
WATER SEWER CAPITAL PROJECTS FUND
 January 31, 2023

	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	33,500	33,500	8,430	-	25,070	25%	25%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	75,000	-	825,000	8%	8%
TOTAL REVENUES	933,500	933,500	83,430	-	850,070	9%	9%
EXPENDITURES							
PROFESSIONAL SERVICES	570,000	604,322	11,459	23,837	569,025	2%	6%
CONSTRUCTION COSTS	350,000	1,647,223	67,532	176,281	314,772	4%	15%
OTHER CONSTRUCTION COSTS	-	197,970	4,259	1,840	-	2%	3%
TOTAL EXPENDITURES	920,000	2,449,514	83,250	201,959	883,797	3%	12%
NET REVENUE (EXPENDITURE)	\$ 13,500	\$ (1,516,014)	\$ 180				

City of West University Place
WATER SEWER 2022 CO FUND
 January 31, 2023

	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	-	-	76,359	-	(76,359)	-	-
TOTAL REVENUES	-	-	76,359	-	(76,359)	-	-
EXPENDITURES							
PROFESSIONAL SERVICES	50,000	460,948	1,054	117,200	42,694	0%	26%
CONSTRUCTION COSTS	3,040,000	22,268,341	-	-	3,040,000	0%	0%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	-	97,761	8,147	-	89,614	8%	8%
TOTAL EXPENDITURES	3,090,000	22,827,050	9,200	117,200	3,172,308	0%	1%
NET REVENUE (EXPENDITURE)	\$ (3,090,000)	\$ (22,827,050)	\$ 67,158				

City of West University Place
SPECIAL REVENUE FUNDS
January 31, 2023

	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	40,900	40,900	1,044	-	39,856	3%	3%
TOTAL EXPENDITURES	20,000	20,000	-	-	20,000	0%	0%
NET REVENUE (EXPENDITURE)	20,900	20,900	1,044	-	19,856	5%	5%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	440,000	440,000	(129,211)	-	569,211	-29%	-29%
TOTAL EXPENDITURES	440,000	445,351	5,351	-	440,000	1%	1%
NET REVENUE (EXPENDITURE)	-	(5,351)	(134,562)	-	129,211	2515%	2515%
TRUANCY PREVENTION							
TOTAL REVENUES	6,600	6,600	623	-	5,977	9%	9%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	6,600	6,600	623	-	5,977	9%	9%
MUNICIPAL JURY							
TOTAL REVENUES	400	400	13	-	387	3%	3%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	400	400	13	-	387	3%	3%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	10,200	10,200	551	-	9,649	5%	5%
TOTAL EXPENDITURES	4,500	4,500	-	-	4,500	0%	0%
NET REVENUE (EXPENDITURE)	5,700	5,700	551	-	5,149	10%	10%
TREE REPLACEMENT FUND							
TOTAL REVENUES	43,300	43,300	1,283	-	42,017	3%	3%
TOTAL EXPENDITURES	50,000	50,000	-	27,502	22,499	0%	55%
NET REVENUE (EXPENDITURE)	(6,700)	(6,700)	1,283	(27,502)	19,518	-19%	391%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	10,500	10,500	761	-	9,739	7%	7%
TOTAL EXPENDITURES	9,500	9,500	125	-	9,375	1%	1%
NET REVENUE (EXPENDITURE)	1,000	1,000	636	-	364	64%	64%

City of West University Place
SPECIAL REVENUE FUNDS
January 31, 2023

	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	702,500	702,500	(94,069)	-	796,569	-13%	-13%
TOTAL EXPENDITURES	815,000	815,000	67,917	-	747,083	8%	8%
NET REVENUE (EXPENDITURE)	(112,500)	(112,500)	(161,986)	-	49,486	144%	144%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	300	300	105	-	195	35%	35%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	300	300	105	-	195	35%	35%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	200	200	2,222	-	(2,022)	1111%	1111%
TOTAL EXPENDITURES	-	13,132	-	13,132	-	0%	100%
NET REVENUE (EXPENDITURE)	200	(12,932)	2,222	(13,132)	(2,022)	-17%	84%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,800	2,800	116	-	2,684	4%	4%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,800	2,800	116	-	2,684	4%	4%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	300	300	54	-	246	18%	18%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	300	300	54	-	246	18%	18%
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	11	-	(11)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	11	-	(2,511)	0%	0%

City of West University Place
SPECIAL REVENUE FUNDS
 January 31, 2023

	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	\$ 59,406,405	\$ 61,721,966	\$ 15,971,105	\$ -	\$ 43,750,861		
GRAND TOTAL EXPENDITURES	\$ 88,022,840	\$ 120,876,335	\$ 7,473,764	\$ 6,869,036	\$ 76,348,627		
GRAND TOTAL NET REVENUE (EXPENDITURE)	<u>\$ (28,616,435)</u>	<u>\$ (59,154,369)</u>	<u>\$ 8,497,341</u>	<u>\$ (6,869,036)</u>	<u>\$ (32,597,766)</u>		