

FINANCIAL SUMMARY FOR THE PERIOD ENDING FEBRUARY 28, 2023



Attached are the revenue and expenditure reports for the period ending **February 28, 2023**, which reflects 17% of the year. The expenditure report shows actual expenditures as of the end of the month as well as purchase orders outstanding and compares them 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 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 were delinquent February 1. Property Tax collection of \$13.35 million is for 2022 taxes, 82% 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 above budget. Interest rates on investments have been higher than budgeted leading to an increase in miscellaneous revenue. 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, February's billing for January is slightly below pro-rata for the year. January's billing for December consumption was accrued to 2022. The Finance department is below budget in expenditures due to vacancies. Transfer to Debt Service fund is above pro-rata due to the allocation of the debt service payment that was due February 1.

SOLID WASTE FUND

Again, with the one-month lag in billing, February solid waste collection revenues are on target for this point in the fiscal year. 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.

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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 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

FINANCIAL SUMMARY FOR THE PERIOD ENDING FEBRUARY 28, 2023



in 2022. The use of how best to serve our community with these funds will be finalized by Council later this year.

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 be included 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 and tree replacement have been made.

City of West University Place
GENERAL FUND
February 28, 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	13,358,575	-	3,022,528	82%	82%
Licenses & Permits	833,500	833,500	190,894	-	642,606	23%	23%
Fines & Forfeitures	207,500	207,500	28,158	-	179,342	14%	14%
Charges for Services	3,038,940	3,038,940	656,093	7,000	2,375,847	22%	22%
Miscellaneous	314,840	314,840	76,358	-	238,482	24%	24%
Intergovernmental	409,400	409,400	3,762	-	405,638	1%	1%
Transfers In	1,736,800	1,736,800	289,467	-	1,447,333	17%	17%
TOTAL REVENUES	22,922,083	22,922,083	14,603,307	7,000	8,311,776	64%	64%
EXPENDITURES							
Administration	1,895,350	1,895,350	207,429	170,100	1,517,821	11%	20%
Finance	2,083,350	2,083,350	247,117	321,195	1,515,038	12%	27%
Police	6,036,100	6,036,100	842,971	7,892	5,185,237	14%	14%
Fire	4,128,600	4,128,600	596,084	32,983	3,499,533	14%	15%
Public Works	3,870,600	3,917,244	521,565	668,191	2,727,488	13%	30%
Parks & Recreation	4,606,238	4,650,596	549,487	394,917	3,706,192	12%	20%
Transfers Out	290,000	2,290,000	48,333	-	241,667	2%	2%
TOTAL EXPENDITURES	22,910,238	25,001,239	3,012,986	1,595,278	18,392,976	12%	18%
NET REVENUE (EXPENDITURE)	\$ 11,845	\$ (2,079,156)	\$ 11,590,321				

City of West University Place
WATER & SEWER FUND
February 28, 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	550,598	-	8,277,402	6%	6%
Miscellaneous	8,000	8,000	9,450	-	(1,450)	118%	118%
TOTAL REVENUES	8,836,000	8,836,000	560,049	-	8,275,951	6%	6%
EXPENDITURES							
Finance	312,600	312,600	26,374	36,633	249,593	8%	20%
Public Works	4,822,800	4,875,800	622,246	2,347,510	1,906,044	13%	61%
Debt Service	5,000	5,000	-	-	5,000	0%	0%
Transfer To General Fund	1,250,000	1,250,000	208,333	-	1,041,667	17%	17%
Transfer to W&S CIP Fund	900,000	900,000	150,000	-	750,000	17%	17%
Transfer to Debt Service Fund	665,000	665,000	367,637	-	297,363	55%	55%
TOTAL EXPENDITURES	7,955,400	8,008,400	1,374,591	2,384,143	4,249,666	17%	47%
NET REVENUE (EXPENDITURE)	\$ 880,600	\$ 827,600	\$ (814,542)				

City of West University Place
SOLID WASTE FUND
February 28, 2023

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchasing Orders as a % of Budget
REVENUES							
Solid Waste Collection	1,907,100	1,907,100	157,791	-	1,749,309	8%	8%
Miscellaneous	7,400	7,400	4,583	-	2,817	62%	62%
TOTAL REVENUES	1,914,500	1,914,500	162,374	-	1,752,126	8%	8%
EXPENDITURES							
Curbside Solid Waste	1,424,100	1,424,100	198,206	308,260	917,634	14%	36%
Curbside Recycling	307,350	307,350	35,397	313,470	(41,517)	12%	114%
Curbside Green Waste Recycling	214,000	214,000	27,167	82,858	103,975	13%	51%
TOTAL EXPENDITURES	1,945,450	1,945,450	260,770	704,589	980,092	13%	50%
NET REVENUE (EXPENDITURE)	\$ (30,950)	\$ (30,950)	\$ (98,396)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
February 28, 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	321,217	-	1,606,083	17%	17%
TRANSFER FROM WATER & SEWER FUND	135,100	135,100	22,517	-	112,583	17%	17%
TRANSFER FROM SOLID WASTE FUND	65,900	65,900	10,983	-	54,917	17%	17%
EARNINGS ON INVESTMENTS	5,800	5,800	3,909	-	1,891	67%	67%
TOTAL REVENUES	2,134,100	2,134,100	358,626	-	1,775,474	17%	17%
EXPENDITURES							
PERSONNEL	578,500	578,500	56,910	-	521,590	10%	10%
OFFICE SUPPLIES	1,000	1,000	-	-	1,000	0%	0%
OPERATING SUPPLIES	10,500	10,500	129	-	10,371	1%	1%
EQUIPMENT MAINTENANCE	10,000	10,000	-	-	10,000	0%	0%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	832,900	832,900	92,984	200,361	539,555	11%	35%
TELE-COMMUNICATIONS & DATA & RADIO	274,000	274,000	29,654	154,284	90,061	11%	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	10,840	119,582	1%	9%
TRANSFER TO VEHICLE REPLACEMENT FUND	30,000	30,000	5,000	-	25,000	17%	17%
TRANSFER TO ASSET REPLACEMENT FUND	146,900	146,900	24,483	-	122,417	17%	17%
TOTAL EXPENDITURES	2,128,300	2,128,300	277,784	365,485	1,485,031	13%	30%
NET REVENUE (EXPENDITURE)	\$ 5,800	\$ 5,800	\$ 80,841				

City of West University Place
VEHICLE REPLACEMENT FUND
February 28, 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	61,167	-	305,833	17%	17%
TRANSFER FROM WATER & SEWER FUND	125,000	125,000	20,833	-	104,167	17%	17%
TRANSFER FROM SOLID WASTE FUND	224,000	224,000	37,333	-	186,667	17%	17%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	30,000	30,000	5,000	-	25,000	17%	17%
SALE OF CITY PROPERTY	15,000	15,000	-	-	15,000	0%	0%
EARNINGS ON INVESTMENTS	31,500	31,500	21,895	-	9,605	70%	70%
TOTAL REVENUES	792,500	792,500	146,228	-	646,272	18%	18%
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)	\$ 146,228				

City of West University Place
ASSET REPLACEMENT FUND
February 28, 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	90,967	-	454,833	17%	17%
TRANSFER FROM WATER & SEWER FUND	211,600	211,600	35,267	-	176,333	17%	17%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	146,900	146,900	24,483	-	122,417	17%	17%
EARNINGS ON INVESTMENTS	34,600	34,600	23,602	-	10,998	68%	68%
TOTAL REVENUES	938,900	938,900	174,318	-	764,582	19%	19%
EXPENDITURES							
OTHER EQUIPMENT	223,000	223,000	28,206	37,941	156,853	13%	30%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	545,000	545,000	35,833	-	509,167	7%	7%
TOTAL EXPENDITURES	768,000	768,000	64,039	37,941	666,020	8%	13%
NET REVENUE (EXPENDITURE)	\$ 170,900	\$ 170,900	\$ 110,279				

City of West University Place
EMPLOYEE BENEFIT FUND
February 28, 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	358,740	-	1,929,460	16%	16%
Miscellaneous	11,800	11,800	7,652	-	4,148	65%	65%
Transfers In	60,000	60,000	10,000	-	50,000	17%	17%
TOTAL REVENUES	2,360,000	2,360,000	376,392	-	1,983,608	16%	16%
EXPENDITURES							
Personnel Services	2,310,000	2,310,000	360,244	-	1,949,756	16%	16%
Services	45,000	45,000	6,989	38,011	-	16%	100%
TOTAL EXPENDITURES	2,355,000	2,355,000	367,233	38,011	1,949,756	16%	17%
NET REVENUE (EXPENDITURE)	\$ 5,000	\$ 5,000	\$ 9,159				

City of West University Place
HUMAN RESOURCES SERVICES FUND
February 28, 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	3,770	-	830	82%	0%
Transfers In	230,000	230,000	38,333	-	191,667	17%	0%
TOTAL REVENUES	234,600	234,600	42,104	-	192,496	18%	0%
EXPENDITURES							
Personnel Services	127,550	127,550	1,880	-	125,670	1%	0%
Transfers Out	176,800	176,800	29,467	-	147,333	17%	0%
TOTAL EXPENDITURES	304,350	304,350	31,347	-	273,003	10%	0%
NET REVENUE (EXPENDITURE)	\$ (69,750)	\$ (69,750)	\$ 10,756				

City of West University Place
DEBT SERVICE FUND
February 28, 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	5,846,634	-	312,605	95%	95%
PRIOR YEAR PROPERTY TAXES	50,000	50,000	2,722	-	47,278	5%	5%
PENALTY AND INTEREST	32,000	32,000	3,962	-	28,038	12%	12%
EARNINGS ON INVESTMENTS	14,400	14,400	24,767	-	(10,367)	172%	172%
TRANSFER FROM WATER & SEWER FUND	665,000	665,000	367,637	-	297,363	55%	55%
TOTAL REVENUES	6,920,639	6,920,639	6,245,722	-	674,917	90%	90%
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)	\$ 2,145,455				

City of West University Place
CAPITAL PROJECTS FUND
February 28, 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	6,499	-	801	89%	89%
TRANSFER FROM CAPITAL RESERVE FUND	3,240,383	3,240,383	540,064	-	2,700,319	17%	17%
TOTAL REVENUES	3,247,683	3,247,683	546,563	-	2,701,120	17%	17%
EXPENDITURES							
TECHNOLOGY PROJECTS	2,040,000	2,263,556	4,920	22,067	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	4,920	27,158	3,235,292	0%	1%
NET REVENUE (EXPENDITURE)	\$ 7,300	\$ (482,428)	\$ 541,643				

City of West University Place
2019 CO's
 February 28, 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	2,087	-	1,813	54%	54%
TOTAL REVENUES	3,900	3,900	2,087	-	1,813	54%	54%
EXPENDITURES							
CONSTRUCTION COSTS	-	234,973	-	-	-	0%	0%
TOTAL EXPENDITURES	-	234,973	-	-	-	0%	0%
NET REVENUE (EXPENDITURE)	\$ 3,900	\$ (231,073)	\$ 2,087				

City of West University Place
CAPITAL RESERVE FUND
February 28, 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	143,076	-	(56,076)	164%	164%
TRANSFER FROM GENERAL FUND	-	2,000,000	-	-	-	0%	0%
TOTAL REVENUES	87,000	2,087,000	143,076	-	(56,076)	7%	7%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	3,240,383	3,240,383	540,064	-	2,700,319	17%	17%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	-	217,800	36,300	-	181,500	17%	17%
TOTAL EXPENDITURES	3,240,383	3,458,183	576,364	-	2,881,819	17%	17%
NET REVENUE (EXPENDITURE)	\$ (3,153,383)	\$ (1,371,183)	\$ (433,287)				

City of West University Place
GENERAL 2022 CO FUND
February 28, 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	-	-	163,654	-	(163,654)	-	-
TOTAL REVENUES	5,380,000	5,380,000	163,654	-	5,216,346	3%	3%
EXPENDITURES							
PROFESSIONAL SERVICES	11,647,000	12,287,925	40,075	358,337	11,783,512	0%	3%
CONSTRUCTION COSTS	15,770,000	17,860,409	-	-	15,770,000	0%	0%
TOTAL EXPENDITURES	27,417,000	30,148,334	40,075	358,337	27,553,512	0%	1%
NET REVENUE (EXPENDITURE)	\$ (22,037,000)	\$ (24,768,334)	\$ 123,579				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
February 28, 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	58,247	-	24,753	70%	70%
TRANSFER FROM METRO GRANT FUND	815,000	815,000	135,833	-	679,167	17%	17%
TRANSFER FROM CAPITAL RESERVE FUND	-	217,800	36,300	-	181,500	17%	17%
TRANSFER FROM 2022 WATER/SEWER CO FUND	-	97,761	16,294	-	81,468	17%	17%
TRANSFER FROM ASSET REPLACEMENT FUND	545,000	545,000	35,833	-	509,167	7%	7%
TOTAL REVENUES	1,443,000	1,758,561	282,507	-	1,476,054	16%	16%
EXPENDITURES							
PROFESSIONAL SERVICES	-	4,511,639	45,508	875,981	(34,886)	1%	20%
CONSTRUCTION COSTS	775,000	1,849,699	49,581	646,099	297,120	3%	38%
CONTINGENCY	40,000	40,000	-	-	40,000	0%	0%
TOTAL EXPENDITURES	815,000	6,401,338	95,088	1,522,080	302,234	1%	25%
NET REVENUE (EXPENDITURE)	\$ 628,000	\$ (4,642,777)	\$ 187,419				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
February 28, 2023

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual as a % of Budget
REVENUES							
EARNINGS ON INVESTMENTS	33,500	33,500	16,559	-	16,941	49%	49%
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	150,000	-	750,000	17%	17%
TOTAL REVENUES	933,500	933,500	166,559	-	766,941	18%	18%
EXPENDITURES							
PROFESSIONAL SERVICES	570,000	604,322	14,899	21,337	568,086	2%	6%
CONSTRUCTION COSTS	350,000	1,647,223	104,168	389,645	64,772	6%	30%
OTHER CONSTRUCTION COSTS	-	197,970	4,630	1,470	-	2%	3%
TOTAL EXPENDITURES	920,000	2,449,514	123,696	412,452	632,858	5%	22%
NET REVENUE (EXPENDITURE)	\$ 13,500	\$ (1,516,014)	\$ 42,863				

City of West University Place
WATER & SEWER 2022 CO
February 28, 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	-	-	147,320	-	(147,320)	-	-
TOTAL REVENUES	-	-	147,320	-	(147,320)	-	-
EXPENDITURES							
PROFESSIONAL SERVICES	50,000	460,948	2,502	115,752	42,694	1%	26%
CONSTRUCTION COSTS	3,040,000	22,268,341	-	-	3,462,866	0%	0%
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	-	97,761	16,294	-	81,468	17%	17%
TOTAL EXPENDITURES	3,090,000	22,827,050	18,796	115,752	3,587,028	0%	1%
NET REVENUE (EXPENDITURE)	\$ (3,090,000)	\$ (22,827,050)	\$ 128,524				

City of West University Place
SPECIAL REVENUE FUNDS
February 28, 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	1,457	-	39,443	4%	4%
TOTAL EXPENDITURES	20,000	20,000	-	-	20,000	0%	0%
NET REVENUE (EXPENDITURE)	20,900	20,900	1,457	-	19,443	7%	7%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	440,000	440,000	(2)	-	440,002	0%	0%
TOTAL EXPENDITURES	440,000	445,351	5,351	-	440,000	1%	1%
NET REVENUE (EXPENDITURE)	-	(5,351)	(5,353)	-	2	100%	100%
TRUANCY PREVENTION							
TOTAL REVENUES	6,600	6,600	1,311	-	5,289	20%	20%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	6,600	6,600	1,311	-	5,289	20%	20%
MUNICIPAL JURY							
TOTAL REVENUES	400	400	27	-	374	7%	7%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	400	400	27	-	374	7%	7%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	10,200	10,200	1,170	-	9,030	11%	11%
TOTAL EXPENDITURES	4,500	4,500	-	-	4,500	0%	0%
NET REVENUE (EXPENDITURE)	5,700	5,700	1,170	-	4,530	21%	21%
TREE REPLACEMENT FUND							
TOTAL REVENUES	43,300	43,300	2,477	-	40,823	6%	6%
TOTAL EXPENDITURES	50,000	50,000	25,910	1,591	22,499	52%	55%
NET REVENUE (EXPENDITURE)	(6,700)	(6,700)	(23,434)	(1,591)	18,325	350%	374%
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	10,500	10,500	1,590	-	8,910	15%	15%
TOTAL EXPENDITURES	9,500	9,500	125	-	9,375	1%	1%
NET REVENUE (EXPENDITURE)	1,000	1,000	1,465	-	(465)	147%	147%

City of West University Place
SPECIAL REVENUE FUNDS
February 28, 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	1,798	-	700,702	0%	0%
TOTAL EXPENDITURES	815,000	815,000	135,833	-	679,167	17%	17%
NET REVENUE (EXPENDITURE)	(112,500)	(112,500)	(134,036)	-	21,536	119%	119%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	300	300	202	-	98	67%	67%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	300	300	202	-	98	67%	67%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	200	200	2,356	-	(2,156)	1178%	1178%
TOTAL EXPENDITURES	-	13,132	-	13,132	-	0%	100%
NET REVENUE (EXPENDITURE)	200	(12,932)	2,356	(13,132)	(2,156)	-18%	83%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	2,800	2,800	2,398	-	402	86%	86%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	2,800	2,800	2,398	-	402	86%	86%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	300	300	105	-	195	35%	35%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	300	300	105	-	195	35%	35%
GOOD NEIGHBOR FUND							
TOTAL REVENUES	-	-	21	-	(21)	-	-
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	(2,500)	(2,500)	21	-	(2,521)	-1%	-1%

City of West University Place
SPECIAL REVENUE FUNDS
February 28, 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
<i>TOTAL ALL FUNDS</i>							
<i>GRAND TOTAL REVENUES</i>	\$ 59,406,405	\$ 61,721,966	\$ 24,135,796	\$ 7,000	\$ 35,579,170		
<i>GRAND TOTAL EXPENDITURES</i>	\$ 88,022,840	\$ 120,876,335	\$ 10,515,176	\$ 7,979,948	\$ 72,619,170		
<i>GRAND TOTAL NET REVENUE (EXPENDITURE)</i>	<u>\$ (28,616,435)</u>	<u>\$ (59,154,369)</u>	<u>\$ 13,620,620</u>	<u>\$ (7,972,948)</u>	<u>\$ (37,039,999)</u>		