

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2024



Attached are the revenue and expenditure reports for the period ending **January 31, 2024**, 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 2024 were mailed in November and are delinquent February 1. Property Tax collection of \$10.2 million are for 2023 taxes, 70% of budget. Licenses & Permits are on budget for the year. Municipal Court fines are below budget and Charges for services are just slightly below budget. Interest earnings for just one month are at 26% of the 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 2024 was expensed back to December 2023 since it is for 2023 time worked. Departments that have vacancies at this time are Police, Public Works, and Communications.

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 2023. The payment made to City of Houston for purchasing surface water was expensed to 2023 as well. Bad debt write off that occurs in January is causing the debt service to be over as it was slightly higher than budgeted.

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 2023. 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, the only expenses incurred are for the wrap & decaling of 3 police interceptors. A budget amendment

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2024



will be done in March for the prior year appropriations to fund the purchase orders for the light trucks and automobiles expense line items.

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, no expenses have been incurred.

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 2024 debt service payments requires an ad valorem tax rate of \$0.078394 per \$100 of assessed value in tax year 2023, a decrease of 7.48%. 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 Bellaire Elevated Storage Tank Replacement, Buffalo Speedway Construction, West side Paving & Drainage, Enterprise Resource Planning Software Replacement, and Citywide Road and Drainage Improvements. The remaining balances from prior year budget will be approved by Council in March which will amend the 2024 budget.

FINANCIAL SUMMARY FOR THE PERIOD ENDING JANUARY 31, 2024



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 15 active Special Revenue Funds in 2024. Not all expenditures can be anticipated enough to include in the original budgeting process. Budget amendments for 2024, if necessary, will be made at year-end to reconcile any affected accounts. To date, only expenditures for the Centennial Celebration have been made.

City of West University Place

GENERAL FUND

January 31, 2024

	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	17,115,463	17,115,463	10,199,579	-	6,915,884	60%	60%
Licenses & Permits	994,000	994,000	84,922	-	909,078	9%	9%
Fines & Forfeitures	211,000	211,000	11,204	-	199,796	5%	5%
Charges for Services	3,510,200	3,510,200	269,168	-	3,241,032	8%	8%
Miscellaneous	490,800	490,800	129,040	-	361,760	26%	26%
Intergovernmental	463,700	463,700	311	-	463,389	0%	0%
Transfers In	1,758,800	1,758,800	146,567	-	1,612,233	8%	8%
TOTAL REVENUES	24,543,963	24,543,963	10,840,790	-	13,703,173	44%	44%
EXPENDITURES							
Administration	1,561,490	1,561,490	96,246	149,984	1,315,260	6%	16%
Finance	2,185,450	2,185,450	97,053	304,249	1,784,149	4%	18%
Police	6,448,600	6,448,600	413,275	6,555	6,028,770	6%	7%
Fire	4,411,500	4,411,500	291,777	21,067	4,098,656	7%	7%
Public Works	4,028,050	4,028,050	237,313	375,651	3,415,086	6%	15%
Parks & Recreation	5,175,550	5,175,550	206,989	305,448	4,663,113	4%	10%
Transfers Out	322,400	322,400	26,867	-	295,533	8%	8%
TOTAL EXPENDITURES	24,133,040	24,133,040	1,369,520	1,162,953	21,600,568	6%	10%
NET REVENUE (EXPENDITURE)	\$ 410,923	\$ 410,923	\$ 9,471,271				

City of West University Place

WATER & SEWER FUND

January 31, 2024

	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	8,779,000	8,779,000	3,433	-	8,775,567	0%	0%
Miscellaneous	31,800	31,800	12,379	-	19,421	39%	39%
TOTAL REVENUES	8,810,800	8,810,800	15,812	-	8,794,988	0%	0%
EXPENDITURES							
Finance	356,500	356,500	16,199	14,001	326,300	5%	8%
Public Works	4,958,800	4,958,800	221,885	2,289,386	2,447,529	4%	51%
Debt Service	3,100	3,100	5,579	-	(2,479)	180%	180%
Transfer To General Fund	1,250,000	1,250,000	104,167	-	1,145,833	8%	8%
Transfer to W&S CIP Fund	675,000	675,000	56,250	-	618,750	8%	8%
Transfer to Debt Service Fund	1,560,957	1,560,957	130,080	-	1,430,877	8%	8%
TOTAL EXPENDITURES	8,804,357	8,804,357	534,159	2,303,387	5,966,811	6%	32%
NET REVENUE (EXPENDITURE)	\$ 6,443	\$ 6,443	\$ (518,347)				

City of West University Place

SOLID WASTE FUND

January 31, 2024

	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	1,978,100	1,978,100	(2)	-	1,978,102	0%	0%
Sales of Recyclables	-	-	280	-	(280)	-	-
Miscellaneous	14,600	14,600	3,149	-	11,451	22%	22%
Intergovernmental	-	-	-	-	-	-	-
TOTAL REVENUES	1,992,700	1,992,700	3,427	-	1,989,273	0%	0%
EXPENDITURES							
Curbside Solid Waste	1,397,100	1,397,100	80,041	177,262	1,139,797	6%	18%
Curbside Recycling	451,950	451,950	16,801	172,700	262,449	4%	42%
Curbside Green Waste Recycling	221,700	221,700	10,495	90,225	120,980	5%	45%
TOTAL EXPENDITURES	2,070,750	2,070,750	107,336	440,186	1,523,227	5%	26%
NET REVENUE (EXPENDITURE)	\$ (78,050)	\$ (78,050)	\$ (103,910)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
January 31, 2024

	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	1,989,800	1,989,800	165,817	-	1,823,983	8%	8%
TRANSFER FROM WATER & SEWER FUND	193,700	193,700	16,142	-	177,558	8%	8%
TRANSFER FROM SOLID WASTE FUND	49,200	49,200	4,100	-	45,100	8%	8%
EARNINGS ON INVESTMENTS	14,600	14,600	3,807	-	10,793	26%	26%
TOTAL REVENUES	2,247,300	2,247,300	189,865	-	2,057,435	8%	8%
EXPENDITURES							
PERSONNEL	580,600	580,600	33,917	-	546,683	6%	6%
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	958,500	958,500	55,299	298,209	604,992	6%	37%
TELE-COMMUNICATIONS & DATA & RADIO	282,200	282,200	65,007	179,717	37,477	23%	87%
CONSULTANTS	15,000	15,000	-	-	15,000	0%	0%
PROFESSIONAL DUES	2,700	2,700	-	-	2,700	0%	0%
PROFESSIONAL DEVELOPMENT	10,900	10,900	638	-	10,262	6%	6%
OTHER CONTRACTED SERVICES	67,500	67,500	-	-	67,500	0%	0%
SERVERS	64,000	64,000	-	-	64,000	0%	0%
HIGH TECHNOLOGY REPLACEMENTS	70,000	70,000	-	140,000	(70,000)	0%	200%
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	2,249,800	2,249,800	169,602	617,926	1,462,272	8%	35%
NET REVENUE (EXPENDITURE)	\$ (2,500)	\$ (2,500)	\$ 20,263				

City of West University Place

VEHICLE REPLACEMENT FUND

January 31, 2024

	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	357,000	357,000	29,750	-	327,250	8%	8%
TRANSFER FROM WATER & SEWER FUND	140,000	140,000	11,667	-	128,333	8%	8%
TRANSFER FROM SOLID WASTE FUND	230,000	230,000	19,167	-	210,833	8%	8%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	30,000	30,000	2,500	-	27,500	8%	8%
SALE OF CITY PROPERTY	90,000	90,000	-	-	90,000	0%	0%
EARNINGS ON INVESTMENTS	72,700	72,700	16,484	-	56,216	23%	23%
TOTAL REVENUES	919,700	919,700	79,568	-	840,132	9%	9%
EXPENDITURES							
AUTOMOBILES	110,000	110,000	11,550	125,374	(26,924)	11%	124%
LIGHT TRUCKS	-	-	-	353,212	(353,212)	-	-
TRUCKS	443,000	443,000	-	-	443,000	0%	0%
OTHER EQUIPMENT	60,000	60,000	-	-	60,000	0%	0%
TOTAL EXPENDITURES	613,000	613,000	11,550	478,586	122,864	2%	80%
NET REVENUE (EXPENDITURE)	\$ 306,700	\$ 306,700	\$ 68,018				

City of West University Place

ASSET REPLACEMENT FUND

January 31, 2024

	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	77,800	77,800	19,499	-	58,301	25%	25%
TOTAL REVENUES	982,100	982,100	94,858	-	887,242	10%	10%
EXPENDITURES							
OTHER EQUIPMENT	370,900	370,900	-	114,059	256,841	0%	31%
TOTAL EXPENDITURES	370,900	370,900	-	114,059	256,841	0%	31%
NET REVENUE (EXPENDITURE)	\$ 611,200	\$ 611,200	\$ 94,858				

City of West University Place

EMPLOYEE BENEFIT FUND

January 31, 2024

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actuals as a % of Budget	YTD Actuals + Outstanding Purchase Orders as a % of Budget
REVENUES							
Charges for Services	2,395,400	2,395,400	192,444	-	2,202,956	8%	8%
Miscellaneous	24,500	24,500	5,129	-	19,371	21%	21%
Transfers In	42,400	42,400	3,533	-	38,867	8%	8%
TOTAL REVENUES	2,462,300	2,462,300	201,106	-	2,261,194	8%	8%
EXPENDITURES							
Personnel Services	2,430,400	2,430,400	185,094	-	2,245,306	8%	8%
Services	48,000	48,000	3,495	38,440	6,065	7%	87%
TOTAL EXPENDITURES	2,478,400	2,478,400	188,589	38,440	2,251,371	8%	9%
NET REVENUE (EXPENDITURE)	\$ (16,100)	\$ (16,100)	\$ 12,518				

City of West University Place
HUMAN RESOURCE SERVICES FUND
 January 31, 2024

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actuals as a % of Budget	YTD Actuals + Outstanding Purchase Orders as a % of Budget
REVENUES							
Charges for Services	-	-	-	-	-	-	-
Miscellaneous	12,000	12,000	2,487	-	9,513	21%	21%
Transfers In	230,000	230,000	19,167	-	210,833	8%	8%
TOTAL REVENUES	242,000	242,000	21,654	-	220,346	9%	9%
EXPENDITURES							
Personnel Services	123,900	123,900	824	-	123,076	1%	1%
Services	10,000	10,000	-	27,057	(17,057)	0%	271%
Transfers Out	198,800	198,800	16,567	-	182,233	8%	8%
TOTAL EXPENDITURES	332,700	332,700	17,391	27,057	288,252	5%	13%
NET REVENUE (EXPENDITURE)	\$ (90,700)	\$ (90,700)	\$ 4,263				

City of West University Place

DEBT SERVICE FUND

January 31, 2024

	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	6,289,474	6,289,474	4,381,813	-	1,907,661	70%	70%
PRIOR YEAR PROPERTY TAXES	20,000	20,000	(455)	-	20,455	-2%	-2%
PENALTY AND INTEREST	24,000	24,000	70	-	23,930	0%	0%
EARNINGS ON INVESTMENTS	32,500	32,500	-	-	32,500	0%	0%
TRANSFER FROM WATER & SEWER FUND	1,560,957	1,560,957	130,080	-	1,430,877	8%	8%
TOTAL REVENUES	7,926,931	7,926,931	4,511,509	-	3,415,422	57%	57%
EXPENDITURES							
BOND PRINCIPAL	4,485,000	4,485,000	4,485,000	-	-	100%	100%
INTEREST ON BONDS	3,369,257	3,369,257	1,727,526	-	1,641,731	51%	51%
FISCAL AGENT FEES	3,300	3,300	-	-	3,300	0%	0%
TOTAL EXPENDITURES	7,857,557	7,857,557	6,212,526	-	1,645,031	79%	79%
NET REVENUE (EXPENDITURE)	\$ 69,374	\$ 69,374	\$ (1,701,017)				

City of West University Place

CAPITAL PROJECTS FUND

January 31, 2024

	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	36,000	36,000	15,697	-	20,303	44%	44%
TRANSFER FROM CAPITAL RESERVE FUND	200,000	4,700,000	391,667	-	4,308,333	8%	8%
TOTAL REVENUES	236,000	4,736,000	407,364	-	4,328,636	9%	9%
EXPENDITURES							
TECHNOLOGY PROJECTS	100,000	100,000	10,200	280,468	(190,668)	10%	291%
Land Acquisition	-	4,500,000	150,000	-	4,350,000	3%	3%
PROFESSIONAL SERVICES	15,000	15,000	-	-	15,000	0%	0%
CONSTRUCTION COSTS	85,000	85,000	-	-	85,000	0%	0%
TOTAL EXPENDITURES	200,000	4,700,000	160,200	280,468	4,259,332	3%	9%
NET REVENUE (EXPENDITURE)	\$ 36,000	\$ 36,000	\$ 247,164				

City of West University Place
2019 CO's
 January 31, 2024

	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	3,300	3,300	1,484	-	1,816	45%	45%
TOTAL REVENUES	3,300	3,300	1,484	-	1,816	45%	45%
EXPENDITURES							
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	\$ 3,300	\$ 3,300	\$ 1,484				

City of West University Place

CAPITAL RESERVE FUND

January 31, 2024

	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	287,400	287,400	79,706	-	207,694	28%	28%
TOTAL REVENUES	287,400	287,400	79,706	-	207,694	28%	28%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	200,000	4,700,000	391,667	-	4,308,333	8%	8%
TOTAL EXPENDITURES	200,000	4,700,000	391,667	-	4,308,333	8%	8%
NET REVENUE (EXPENDITURE)	\$ 87,400	\$ (4,412,600)	\$ (311,960)				

City of West University Place

GENERAL 2022 CO

January 31, 2024

	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	-	-	245,508	-	(245,508)	-	-
EARNINGS ON INVESTMENTS	279,000	279,000	107,550	-	171,450	39%	39%
TOTAL REVENUES	279,000	279,000	353,058	-	(74,058)	127%	127%
EXPENDITURES							
PROFESSIONAL SERVICES	-	-	-	153,903	(153,903)	-	-
CONSTRUCTION COSTS	-	-	268,384	1,395,898	(1,664,282)	-	-
TOTAL EXPENDITURES	-	-	268,384	1,549,801	(1,818,185)	-	-
NET REVENUE (EXPENDITURE)	\$ 279,000	\$ 279,000	\$ 84,675				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
January 31, 2024

	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							
METRO	400,000	400,000	-	-	400,000	0%	0%
EARNINGS ON INVESTMENTS	91,500	91,500	38,199	-	53,301	42%	42%
MISCELLANEOUS	-	-	3,600	-	(3,600)	-	-
TRANSFER FROM METRO GRANT FUND	800,000	800,000	66,667	-	733,333	8%	8%
TOTAL REVENUES	1,291,500	1,291,500	108,466	-	1,183,034	8%	8%
EXPENDITURES							
PROFESSIONAL SERVICES	-	-	1,919	495,537	(497,456)	-	-
CONSTRUCTION COSTS	1,200,000	2,000,000	5,055	20,443	1,574,502	0%	1%
TOTAL EXPENDITURES	1,200,000	2,000,000	6,974	515,980	1,077,046	0%	26%
NET REVENUE (EXPENDITURE)	\$ 91,500	\$ (708,500)	\$ 101,492				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 January 31, 2024

	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	53,500	53,500	10,894	-	42,606	20%	20%
TRANSFER FROM WATER & SEWER FUND	675,000	675,000	56,250	-	618,750	8%	8%
TOTAL REVENUES	728,500	728,500	67,144	-	661,356	9%	9%
EXPENDITURES							
PROFESSIONAL SERVICES	-	-	1,325	96,458	(97,783)	-	-
CONSTRUCTION COSTS	675,000	675,000	-	32,842	642,158	0%	5%
OTHER CONSTRUCTION COSTS	-	-	-	48,247	(48,247)	-	-
TOTAL EXPENDITURES	675,000	675,000	1,325	177,546	496,129	0%	26%
NET REVENUE (EXPENDITURE)	\$ 53,500	\$ 53,500	\$ 65,819				

City of West University Place

WATER SEWER 2022 CO

January 31, 2024

	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	238,700	238,700	102,142	-	136,558	43%	43%
TOTAL REVENUES	238,700	238,700	102,142	-	136,558	43%	43%
EXPENDITURES							
PROFESSIONAL SERVICES	-	1,894,639	5,557	140,975	(146,532)	0%	8%
CONSTRUCTION COSTS	-	-	-	175,000	(175,000)	-	-
OTHER CONSTRUCTION COSTS	-	-	26,132	232,700	(258,832)	-	-
TOTAL EXPENDITURES	-	1,894,639	31,688	548,676	(580,364)	2%	31%
NET REVENUE (EXPENDITURE)	\$ 238,700	\$ (1,655,939)	\$ 70,454				

City of West University Place

SPECIAL REVENUE FUNDS

January 31, 2024

	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	57,800	57,800	794	-	57,006	1%	1%
TOTAL EXPENDITURES	20,000	20,000	-	-	20,000	0%	0%
NET REVENUE (EXPENDITURE)	37,800	37,800	794	-	37,006	2%	2%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	1,160,000	1,160,000	(69,210)	-	1,229,210	-6%	-6%
TOTAL EXPENDITURES	1,160,000	1,160,000	-	10,800	1,149,200	0%	1%
NET REVENUE (EXPENDITURE)	-	-	(69,210)	(10,800)	80,010	0%	0%
TRUANCY PREVENTION							
TOTAL REVENUES	7,400	7,400	480	-	6,920	6%	6%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	7,400	7,400	480	-	6,920	6%	6%
MUNICIPAL JURY							
TOTAL REVENUES	100	100	12	-	88	12%	12%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	12	-	88	12%	12%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	6,900	6,900	546	-	6,354	8%	8%
TOTAL EXPENDITURES	4,000	4,000	-	-	4,000	0%	0%
NET REVENUE (EXPENDITURE)	2,900	2,900	546	-	2,354	19%	19%
TREE REPLACEMENT FUND							
TOTAL REVENUES	42,500	42,500	12,988	-	29,512	31%	31%
TOTAL EXPENDITURES	50,000	50,000	-	-	50,000	0%	0%
NET REVENUE (EXPENDITURE)	(7,500)	(7,500)	12,988	-	(20,488)	-173%	-173%

City of West University Place

SPECIAL REVENUE FUNDS

January 31, 2024

	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
COURT BUILDING SECURITY FUND							
TOTAL REVENUES	8,300	8,300	787	-	7,513	9%	9%
TOTAL EXPENDITURES	9,500	9,500	-	-	9,500	0%	0%
NET REVENUE (EXPENDITURE)	(1,200)	(1,200)	787	-	(1,987)	-66%	-66%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	755,000	755,000	1,556	-	753,444	0%	0%
TOTAL EXPENDITURES	800,000	800,000	66,667	-	733,333	8%	8%
NET REVENUE (EXPENDITURE)	(45,000)	(45,000)	(65,111)	-	20,111	145%	145%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	600	600	145	-	455	24%	24%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	600	600	145	-	455	24%	24%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	20,900	20,900	205	-	20,695	1%	1%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	20,900	20,900	205	-	20,695	1%	1%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	3,200	3,200	170	-	3,030	5%	5%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	3,200	3,200	170	-	3,030	5%	5%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	300	300	56	-	244	19%	19%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	300	300	56	-	244	19%	19%

City of West University Place

SPECIAL REVENUE FUNDS

January 31, 2024

	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
GOOD NEIGHBOR FUND							
TOTAL REVENUES	2,600	2,600	15	-	2,585	1%	1%
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	100	100	15	-	85	15%	15%
OPIOID SETTLEMENT FUND							
TOTAL REVENUES	200	200	51	-	149	25%	25%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	200	200	51	-	149	25%	25%
CENTENNIAL CELEBRATION FUND							
TOTAL REVENUES	50,000	50,000	5,554	-	44,446	11%	11%
TOTAL EXPENDITURES	50,000	50,000	16,592	21,025	12,383	33%	75%
NET REVENUE (EXPENDITURE)	-	-	(11,037)	(21,025)	32,062	0%	0%
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	\$ 79,828,994	\$ 70,275,994	\$ 17,032,102				
GRAND TOTAL EXPENDITURES	\$ 78,123,004	\$ 64,101,643	\$ 9,555,439				
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 1,705,990	\$ 6,174,351	\$ 7,476,663				