

Attached are the revenue and expenditure reports for the three month period ending May 31, 2014. 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, the City's major funds (General Fund, Equipment Replacement Fund, Technology Management Fund, Water & Sewer Utility Fund and Solid Waste Fund) are presented.

## **GENERAL FUND**

General Fund revenues are higher than the pro-rata expected at this point in the fiscal year due to the receipt of a large portion of property taxes, as expected. Property taxes bills are typically mailed in November and are delinquent February 1. All other revenue categories, excluding intergovernmental, are above the prorata amount for the month indicating higher than expected activity in permitting, facility rentals, and recreational activities. The Intergovernmental revenue item is the amount due from Southside Place in accordance with the Master Interlocal Cooperation Contract. Payments are due the first day of April, July and October. Specific revenue sources that may be below 41.67% (5/12<sup>th</sup>) are monitored throughout the remainder of the fiscal year and adjusted as appropriate.

General Fund departmental expenditures are, on average, in-line with the estimated pro-rata appropriations (5/12 = 41.67%).

## **WATER & SEWER UTILITY FUND**

Through May, Water and Sewer revenues are as expected for this time of year. 2014 started with lingering winter temperatures, reducing the need for irrigating lawns. Water usage is expected to increase during the hot summer months.

The fund expenditures other than Finance and Debt Service are at or below the 41.67% pro-rata appropriation for the fiscal year. Finance expenditures are above the pro rata budget and are expected to exceed the budget in the Other Contracted Services line item. No funds were budgeted for contract meter reading services due to the expectation that the automated meter reading project would be completed by the end of 2013. There are sufficient funds available in the Water & Sewer Fund revenue and reserves to allow this budget overage. Debt Service payments are due semi-annually on February 1 and August 1. Principal and interest is paid February 1 and principal only is paid August 1.

### **SOLID WASTE FUND**

Solid waste collection revenues are on target for this point in the year. Sales of Recyclables are above the prorata portion for the year; however, recyclable sales can fluctuate and we do not anticipate the high sales trend to continue through the remainder of the year.

Overall expenditures are slightly below the prorated amount of 41.67% for the month.

### **VEHICLE REPLACEMENT FUND**

The Vehicle Replacement Fund finances the purchase of vehicles routinely used in providing City services, excluding the large fire pumper trucks. 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. Additionally, two vehicles budgeted in 2013 were delivered in 2014. The funds were not expended in 2013 therefore sufficient funds are available in fund balance for these delayed purchases.

### **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. The City continues to upgrade and consolidate computer servers and networking infrastructure, bringing them back to industry standards and best practices. The long term goal is to minimize additional assets as new technologies are introduced, minimize future maintenance costs, and at the same time, provide high availability and disaster recovery through the use of technologies such as clustering, virtualization and other techniques.

Revenues are as expected for the current period. Overall expenditures are slightly above the prorata portion for this point in the fiscal year. The final payment for phase 2 of 2 of the radio transition from Harris County to Houston was budgeted in 2013 but, due to project completion delays, the payment was made in 2014. The funds were not expended in 2013 therefore sufficient funds are available in fund balance for this delayed payment. The remaining expenditure lines will be monitored and analyzed over the next few reporting periods.

# City of West University Place

## GENERAL FUND

May 31, 2014

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Purchase Orders as a % of Budget
<b>REVENUES</b>							
Taxes	10,712,900.00	10,712,900.00	6,617,146.76	-	4,095,753.24	61.77%	61.77%
Licenses & Permits	465,070.00	465,070.00	317,085.04	-	147,984.96	68.18%	68.18%
Fines & Forfeitures	174,800.00	174,800.00	73,661.98	-	101,138.02	42.14%	42.14%
Charges for Services	1,937,123.00	1,937,123.00	1,136,279.06	-	800,843.94	58.66%	58.66%
Miscellaneous	79,720.00	79,720.00	63,843.13	-	15,876.87	80.08%	80.08%
Intergovernmental	128,750.00	128,750.00	43,221.18	-	85,528.82	33.57%	33.57%
Transfers In	1,035,000.00	1,035,000.00	650,000.00	-	385,000.00	62.80%	62.80%
<b>TOTAL REVENUES</b>	<b>14,533,363.00</b>	<b>14,533,363.00</b>	<b>8,901,237.15</b>	<b>-</b>	<b>5,632,125.85</b>	<b>61.25%</b>	<b>61.25%</b>
<b>EXPENDITURES</b>							
Administration	1,126,590.00	1,126,590.00	361,741.44	171,744.91	593,103.65	32.11%	47.35%
Finance	2,067,610.00	2,067,610.00	821,958.87	74,388.88	1,171,262.25	39.75%	43.35%
Police	3,885,065.00	3,885,065.00	1,336,349.43	19,933.09	2,528,782.48	34.40%	34.91%
Fire	2,696,280.00	2,696,280.00	1,111,958.48	27,331.76	1,556,989.76	41.24%	42.25%
Public Works	2,671,062.00	2,671,062.00	887,304.98	238,352.49	1,544,404.53	33.22%	42.14%
Parks & Recreation	2,994,925.00	2,994,925.00	947,445.18	171,926.01	1,875,553.81	31.64%	37.38%
Transfers Out	200,000.00	200,000.00	83,335.00	-	116,665.00	41.67%	41.67%
<b>TOTAL EXPENDITURES</b>	<b>15,641,532.00</b>	<b>15,641,532.00</b>	<b>5,550,093.38</b>	<b>703,677.14</b>	<b>9,386,761.48</b>	<b>35.48%</b>	<b>39.98%</b>
<b>NET REVENUE</b>	<b>(1,108,169.00)</b>	<b>(1,108,169.00)</b>	<b>3,351,143.77</b>				

**City of West University Place**  
**WATER & SEWER FUND**

May 31, 2014

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Charges for Services	7,599,990.00	7,599,990.00	2,660,928.25	-	4,939,061.75	35.01%	35.01%
Miscellaneous	10,300.00	10,300.00	3,356.70	-	6,943.30	32.59%	32.59%
<b>TOTAL REVENUES</b>	<b>7,610,290.00</b>	<b>7,610,290.00</b>	<b>2,664,284.95</b>	<b>-</b>	<b>4,946,005.05</b>	<b>35.01%</b>	<b>35.01%</b>
<b>EXPENDITURES</b>							
Finance	232,030.00	232,030.00	114,894.87	24,323.32	92,811.81	49.52%	60.00%
Public Works	4,193,695.00	4,193,695.00	1,324,200.47	1,279,558.90	1,588,335.63	31.58%	62.09%
Debt Service	850,685.00	850,685.00	767,842.51	1,000.00	81,842.49	90.26%	90.38%
Transfer To General Fund	1,250,000.00	1,250,000.00	520,835.00	-	729,165.00	41.67%	41.67%
Transfer to W&S CIP Fund	1,900,000.00	1,900,000.00	791,665.00	-	1,108,335.00	41.67%	41.67%
<b>TOTAL EXPENDITURES</b>	<b>8,426,410.00</b>	<b>8,426,410.00</b>	<b>3,519,437.85</b>	<b>1,304,882.22</b>	<b>3,600,489.93</b>	<b>41.77%</b>	<b>57.25%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(816,120.00)</b>	<b>(816,120.00)</b>	<b>(855,152.90)</b>				

**City of West University Place**

**SOLID WASTE FUND**

May 31 2014

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
Solid Waste Collection	1,438,100.00	1,438,100.00	592,255.55	-	845,844.45	41.18%	41.18%
Sales of Recyclables	30,000.00	30,000.00	15,449.25	-	14,550.75	51.50%	51.50%
Miscellaneous	540.00	540.00	94.80	-	445.20	17.56%	17.56%
<b>TOTAL REVENUES</b>	<b>1,468,640.00</b>	<b>1,468,640.00</b>	<b>607,799.60</b>	<b>-</b>	<b>860,840.40</b>	<b>41.39%</b>	<b>41.39%</b>
<b>EXPENDITURES</b>							
General Services	1,277,130.00	1,277,130.00	482,679.03	267,133.59	527,317.38	37.79%	58.71%
Recycling Facility	18,900.00	18,900.00	9,044.00	6,200.00	3,656.00	47.85%	80.66%
Curbside Recycling	268,310.00	268,310.00	105,320.07	49,818.11	113,171.82	39.25%	57.82%
<b>TOTAL EXPENDITURES</b>	<b>1,564,340.00</b>	<b>1,564,340.00</b>	<b>597,043.10</b>	<b>323,151.70</b>	<b>644,145.20</b>	<b>38.17%</b>	<b>58.82%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(95,700.00)</b>	<b>(95,700.00)</b>	<b>10,756.50</b>				

**City of West University Place**

**VEHICLE REPLACEMENT FUND**

May 31, 2014

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	460,000.00	214,500.00	89,375.00	-	125,125.00	41.67%	41.67%
TRANSFER FROM WATER & SEWER FUND	74,000.00	80,000.00	33,335.00	-	46,665.00	41.67%	41.67%
TRANSFER FROM SOLID WASTE FUND	115,000.00	143,000.00	59,585.00	-	83,415.00	41.67%	41.67%
SALE OF CITY PROPERTY	-	-	3,000.00	-	(3,000.00)	~	~
EARNINGS ON INVESTMENTS	-	-	955.13	-	(955.13)	~	~
<b>TOTAL REVENUES</b>	<b>649,000.00</b>	<b>437,500.00</b>	<b>186,250.13</b>	<b>-</b>	<b>251,249.87</b>	<b>42.57%</b>	<b>42.57%</b>
<b>EXPENDITURES</b>							
AUTOMOBILES	-	-	32,069.00	7,975.82	(40,044.82)	~	~
LIGHT TRUCKS	30,000.00	30,000.00	-	22,716.98	7,283.02	0.00%	75.72%
HEAVY EQUIPMENT	225,000.00	225,000.00	163,666.00	-	61,334.00	72.74%	72.74%
OTHER EQUIPMENT	37,000.00	37,000.00	25,942.00	-	11,058.00	70.11%	70.11%
<b>TOTAL EXPENDITURES</b>	<b>292,000.00</b>	<b>292,000.00</b>	<b>221,677.00</b>	<b>30,692.80</b>	<b>39,630.20</b>	<b>75.92%</b>	<b>86.43%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>357,000.00</b>	<b>145,500.00</b>	<b>(35,426.87)</b>				

**City of West University Place**  
**TECHNOLOGY MANAGEMENT FUND**

May 31, 2014

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Outstanding Purchase Order Amount</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>	<b>YTD Actual + Outstanding Purchase Orders as a % of Budget</b>
<b>REVENUES</b>							
TRANSFER FROM GENERAL FUND	1,033,500.00	1,033,500.00	430,625.00	-	602,875.00	41.67%	41.67%
TRANSFER FROM WATER & SEWER FUND	92,500.00	92,500.00	38,540.00	-	53,960.00	41.66%	41.66%
TRANSFER FROM SOLID WASTE FUND	43,000.00	43,000.00	17,915.00	-	25,085.00	41.66%	41.66%
EARNINGS ON INVESTMENTS	-	-	239.11	-	(239.11)	~	~
<b>TOTAL REVENUES</b>	<b>1,169,000.00</b>	<b>1,169,000.00</b>	<b>487,319.11</b>	<b>-</b>	<b>681,680.89</b>	<b>41.69%</b>	<b>41.69%</b>
<b>EXPENDITURES</b>							
PERSONNEL	356,210.00	356,210.00	133,201.26	-	223,008.74	37.39%	37.39%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	393,100.00	393,100.00	193,089.04	134,999.76	65,011.20	49.12%	83.46%
TELE-COMMUNICATIONS & DATA & RADIO	167,400.00	167,400.00	107,757.05	112,892.69	(53,249.74)	64.37%	131.81%
SOFTWARE LICENSES	11,100.00	11,100.00	7,367.00	-	3,733.00	66.37%	66.37%
CONSULTANTS	20,000.00	20,000.00	8,095.00	2,227.50	9,677.50	40.48%	51.61%
TRAVEL & TRAINING	12,500.00	12,500.00	2,058.91	-	10,441.09	16.47%	16.47%
OTHER CONTRACTED SERVICES	-	-	114.70	-	(114.70)	~	~
TECHNOLOGY PROJECTS	109,000.00	109,000.00	217,904.70	7,004.00	(115,908.70)	199.91%	206.34%
HIGH TECHNOLOGY REPLACEMENTS	71,400.00	71,400.00	69,875.21	25,904.94	(24,380.15)	97.86%	134.15%
<b>TOTAL EXPENDITURES</b>	<b>1,140,710.00</b>	<b>1,140,710.00</b>	<b>739,462.87</b>	<b>283,028.89</b>	<b>118,218.24</b>	<b>64.82%</b>	<b>89.64%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>28,290.00</b>	<b>28,290.00</b>	<b>(252,143.76)</b>				