

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2024



Attached are the revenue and expenditure reports for the period ending **April 30, 2024**, which reflects 33% 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 \$14.18 million are for 2023 taxes, 97% of budget. Licenses & Permits are above budget for the year. Municipal Court fines and Charges for services are at budget for the year. Interest earnings for four months are at 98% 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 and Public Works.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, April's billing for February is slightly below pro-rata for the year. 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 as well as the debt service payment that was due February 1.

SOLID WASTE FUND

Again, with the one month lag in billing, April solid waste collection revenues are on target for this point in the fiscal year. 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 three police interceptors, a police car

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2024



computer and docking station, and a bucket truck and three F-250 trucks for the Public Works fleet.

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 expenses incurred are for an initial test set of bunker gear and for repairs and repainting of Colonial Park alligator and log.

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 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.

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
<u>CAPITAL PROJECT FUND</u>			
REC CENTER PUMP ROOM	100,000		100,000
WEST SIDE PAVING & DRAINAGE	4,500,000	150,000	4,350,000
ERP SOFTWARE REPLACEMENT	1,579,469	70,608	1,508,861
LIBRARY/COMMUNITY BLDG/SENIOR CENTER	1,150,383		1,150,383
RADIO REPLACEMENTS-2024	100,000		100,000
FIRE BAY ROOF REPLACEMENT	150,000		150,000
EMERGENCY STORAGE ROOM	75,000		75,000
CITY WIDE ENGINEERING TRAFFIC STUDY	41,172		41,172
EOC IMPROVEMENTS	79,578		79,578
RADIO REPLACEMENTS-2023	626		626
22 NETWORK SWITCH INFRASTRUCTURE REPLACEMENT	23,861		23,861
23 NETWORK SWITCH INFRASTRUCTURE REPLACEMENT	120,304		120,304
TOTALS	7,920,394	220,608	7,699,786
<u>2019 CO</u>			
VIRTUAL GATE	300,242		300,242
TOTALS	300,242	-	300,242
<u>GENERAL 2022 CO</u>			
PUBLIC WORKS MAINTENANCE FACILITY	11,889,165	12,780	11,876,385
CITY WIDE STREET & DRAINAGE IMPROVEMENTS EAST	11,321,402	1,026,898	10,294,504
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,098,463	7,580	2,090,883
TOTALS	25,309,030	1,047,259	24,261,771
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
2020 CITY WIDE STREET & DRAINAGE IMPROVEMENTS	3,840,044	110,427	3,729,616
WESLAYAN TRAFFIC SIGNAL REPLACEMENTS	407,789		407,789
23 ROADWAY PAVEMENT IMPROVEMENTS	99,702	36,279	63,423
24 ROADWAY PAVEMENT IMPROVEMENTS	400,000	356,032	43,968
24 SIDEWALK REPLACEMENT	1,200,000	30,799	1,169,201
TOTALS	5,947,535	533,537	5,413,998

FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
WATER & SEWER CAPITAL PROJECTS FUND			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	419,338	46,229	373,109
WASTEWATER TREATMENT PLANT IMPROVEMENTS	552,607	2,351	550,256
2024 SANITARY SEWER IMPROVEMENTS	100,000		100,000
MOBILE GENERATOR	100,000		100,000
WAKEFOREST WATER PLANT GENERATOR	200,000		200,000
22 SANITARY SEWER IMPROVEMENTS	100,000		100,000
2023 SANITARY SEWER IMPROVEMENTS	100,000		100,000
2023 SANITARY SEWER MANHOLE LINING PROJECT	28,178		28,178
SANITARY SEWER MANHOLE LINING PROJECT	250,000	211,595	38,406
WATER WELL NO. 8 INSPECTION & IMPROVEMENTS	473,086		473,086
TOTALS	2,323,208	260,175	2,063,034
WATER & SEWER 2022 CO			
MILTON CAST IRON WATER LINE REPLACEMENT	3,176,691	21,573	3,155,118
WATER LINE REPLACEMENT PROGRAM	261,772	62,489	199,283
WWTP IMPROVEMENTS	17,340,000		17,340,000
LAW ST WATER LINE INSTALLATION	48,247		48,247
WAKEFOREST EST & GST PAINTING	1,110,000	-	1,110,000
WAKEFORES WATER PLAN DISTR LINE REPLACEMENT	529,380	22,492.68	506,887
WAKEFOREST WATER PLANT IMPROVEMENTS	487,695	14,465.35	473,230
NEW WATER WELL NO. 10	713,639	26,634.93	687,004
MILTON WATER PLANT IMPROVEMENTS	163,925	9,217.76	154,707
TOTALS	23,831,349	156,872	23,674,477

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 Weir Park improvements and the Centennial Celebration have been made.

City of West University Place

GENERAL FUND

April 30, 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	14,704,836	-	2,410,627	86%	86%
Licenses & Permits	994,000	994,000	368,749	-	625,251	37%	37%
Fines & Forfeitures	211,000	211,000	69,204	-	141,796	33%	33%
Charges for Services	3,510,200	3,510,200	1,196,067	-	2,314,133	34%	34%
Miscellaneous	490,800	490,800	480,340	-	10,460	98%	98%
Intergovernmental	463,700	463,700	311	-	463,389	0%	0%
Transfers In	1,758,800	1,758,800	586,267	-	1,172,533	33%	33%
TOTAL REVENUES	24,543,963	24,543,963	17,405,773	-	7,138,190	71%	71%
EXPENDITURES							
Administration	1,561,490	1,568,990	404,909	124,880	1,039,201	26%	34%
Finance	2,185,450	2,185,450	513,635	324,091	1,347,724	24%	38%
Police	6,448,600	6,448,600	1,767,367	8,954	4,672,279	27%	28%
Fire	4,411,500	4,443,242	1,223,569	22,143	3,197,530	28%	28%
Public Works	4,028,050	4,143,662	1,098,691	707,085	2,337,885	27%	44%
Parks & Recreation	5,175,550	5,248,462	1,168,515	541,291	3,538,656	22%	33%
Transfers Out	322,400	7,322,400	7,107,467	-	214,933	97%	97%
TOTAL EXPENDITURES	24,133,040	31,360,805	13,284,153	1,728,444	16,348,208	42%	48%
NET REVENUE (EXPENDITURE)	\$ 410,923	\$ (6,816,842)	\$ 4,121,620				

City of West University Place

WATER & SEWER FUND

April 30, 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	1,794,432	-	6,984,568	20%	20%
Miscellaneous	31,800	31,800	41,923	-	(10,123)	132%	132%
TOTAL REVENUES	8,810,800	8,810,800	1,836,355	-	6,974,445	21%	21%
EXPENDITURES							
Finance	356,500	356,500	85,227	5,580	265,692	24%	25%
Public Works	4,958,800	5,044,945	1,269,340	2,063,037	1,712,568	25%	66%
Debt Service	3,100	3,100	5,579	-	(2,479)	180%	180%
Transfer To General Fund	1,250,000	1,250,000	416,667	-	833,333	33%	33%
Transfer to W&S CIP Fund	675,000	675,000	225,000	-	450,000	33%	33%
Transfer to Debt Service Fund	1,560,957	1,560,957	520,319	-	1,040,638	33%	33%
TOTAL EXPENDITURES	8,804,357	8,890,502	2,522,132	2,068,617	4,299,752	28%	52%
NET REVENUE (EXPENDITURE)	\$ 6,443	\$ (79,702)	\$ (685,777)				

City of West University Place

SOLID WASTE FUND

April 30, 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	489,023	-	1,489,077	25%	25%
Sales of Recyclables	-	-	280	-	(280)	-	-
Miscellaneous	14,600	14,600	11,901	-	2,699	82%	82%
TOTAL REVENUES	1,992,700	1,992,700	501,204	-	1,491,496	25%	25%
EXPENDITURES							
Curbside Solid Waste	1,397,100	1,397,100	416,711	261,266	719,123	30%	49%
Curbside Recycling	451,950	451,950	117,018	152,775	182,157	26%	60%
Curbside Green Waste Recycling	221,700	221,700	53,851	71,461	96,388	24%	57%
TOTAL EXPENDITURES	2,070,750	2,070,750	587,580	485,502	997,668	28%	52%
NET REVENUE (EXPENDITURE)	\$ (78,050)	\$ (78,050)	\$ (86,376)				

City of West University Place
TECHNOLOGY MANAGEMENT FUND
April 30, 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	663,267	-	1,326,533	33%	33%
TRANSFER FROM WATER & SEWER FUND	193,700	193,700	64,567	-	129,133	33%	33%
TRANSFER FROM SOLID WASTE FUND	49,200	49,200	16,400	-	32,800	33%	33%
EARNINGS ON INVESTMENTS	14,600	14,600	14,784	-	(184)	101%	101%
TOTAL REVENUES	2,247,300	2,247,300	759,018	-	1,488,282	34%	34%
EXPENDITURES							
PERSONNEL	580,600	580,600	163,367	-	417,233	28%	28%
OFFICE SUPPLIES	1,000	1,000	82	-	918	8%	8%
OPERATING SUPPLIES	10,500	10,500	493	-	10,007	5%	5%
EQUIPMENT MAINTENANCE	10,000	10,000	-	-	10,000	0%	0%
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	958,500	958,500	316,775	83,874	557,852	33%	42%
TELE-COMMUNICATIONS & DATA & RADIO	282,200	282,200	114,254	130,302	37,645	40%	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	3,643	-	7,257	33%	33%
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	210,000	4,710	140,000	65,290	2%	69%
TRANSFER TO VEHICLE REPLACEMENT FUND	30,000	30,000	10,000	-	20,000	33%	33%
TRANSFER TO ASSET REPLACEMENT FUND	146,900	146,900	48,967	-	97,933	33%	33%
TOTAL EXPENDITURES	2,249,800	2,389,800	662,290	354,176	1,373,334	28%	43%
NET REVENUE (EXPENDITURE)	\$ (2,500)	\$ (142,500)	\$ 96,728				

City of West University Place

VEHICLE REPLACEMENT FUND

April 30, 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	119,000	-	238,000	33%	33%
TRANSFER FROM WATER & SEWER FUND	140,000	140,000	46,667	-	93,333	33%	33%
TRANSFER FROM SOLID WASTE FUND	230,000	230,000	76,667	-	153,333	33%	33%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	30,000	30,000	10,000	-	20,000	33%	33%
SALE OF CITY PROPERTY	90,000	90,000	25,755	-	64,245	29%	29%
EARNINGS ON INVESTMENTS	72,700	72,700	63,750	-	8,950	88%	88%
INSURANCE REFUNDS	-	-	47,958	-	(47,958)	-	-
TOTAL REVENUES	919,700	919,700	389,797	-	529,903	42%	42%
EXPENDITURES							
AUTOMOBILES	110,000	246,924	12,140	125,374	109,410	5%	56%
LIGHT TRUCKS	-	387,912	164,832	194,090	28,991	42%	93%
TRUCKS	443,000	443,000	98,900	-	344,100	22%	22%
OTHER EQUIPMENT	60,000	60,000	3,993	13,561	42,446	7%	29%
TOTAL EXPENDITURES	613,000	1,137,836	279,864	333,024	524,947	25%	54%
NET REVENUE (EXPENDITURE)	306,700	(218,136)	109,933				

City of West University Place

ASSET REPLACEMENT FUND

April 30, 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	181,933	-	363,867	33%	33%
TRANSFER FROM WATER & SEWER FUND	211,600	211,600	70,533	-	141,067	33%	33%
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	146,900	146,900	48,967	-	97,933	33%	33%
EARNINGS ON INVESTMENTS	77,800	77,800	77,253	-	547	99%	99%
TOTAL REVENUES	982,100	982,100	378,686	-	603,414	39%	39%
EXPENDITURES							
OTHER EQUIPMENT	370,900	515,900	9,242	134,373	372,285	2%	28%
TOTAL EXPENDITURES	370,900	515,900	9,242	134,373	372,285	2%	28%
NET REVENUE (EXPENDITURE)	\$ 611,200	\$ 466,200	\$ 369,444				

City of West University Place

EMPLOYEE BENEFIT FUND

April 30, 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	2,395,400	2,395,400	621,010	-	1,774,390	26%	26%
Miscellaneous	24,500	24,500	20,073	-	4,427	82%	82%
Transfers In	42,400	42,400	14,133	-	28,267	33%	33%
TOTAL REVENUES	2,462,300	2,462,300	655,216	-	1,807,084	27%	27%
EXPENDITURES							
Personnel Services	2,430,400	2,430,400	575,852	-	1,854,548	24%	24%
Services	48,000	48,000	13,978	27,957	6,065	29%	87%
TOTAL EXPENDITURES	2,478,400	2,478,400	589,830	27,957	1,860,613	24%	25%
NET REVENUE (EXPENDITURE)	\$ (16,100)	\$ (16,100)	\$ 65,386				

City of West University Place
HUMAN RESOURCE SERVICES FUND
 April 30, 2024

	Original Budget	Amended Budget	YTD Actual	Outstanding Purchase Order Amount	Amount Remaining	YTD Actual as a % of Budget	YTD Actual + Outstanding Budget as a % of Budget
REVENUES							
Miscellaneous	12,000	12,000	9,235	-	2,765	77%	77%
Transfers In	230,000	230,000	76,667	-	153,333	33%	33%
TOTAL REVENUES	242,000	242,000	85,901	-	156,099	35%	35%
EXPENDITURES							
Personnel Services	123,900	123,900	16,106	4,489	103,305	13%	17%
Services	10,000	37,057	20,293	6,764	10,000	55%	73%
Transfers Out	198,800	198,800	66,267	-	132,533	33%	33%
TOTAL EXPENDITURES	332,700	359,757	102,665	11,253	245,839	29%	32%
NET REVENUE (EXPENDITURE)	\$ (90,700)	\$ (117,757)	\$ (16,764)				

City of West University Place

DEBT SERVICE FUND

April 30, 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	6,128,425	-	161,049	97%	97%
PRIOR YEAR PROPERTY TAXES	20,000	20,000	2,008	-	17,992	10%	10%
PENALTY AND INTEREST	24,000	24,000	11,398	-	12,602	47%	47%
EARNINGS ON INVESTMENTS	32,500	32,500	16,683	-	15,817	51%	51%
TRANSFER FROM WATER & SEWER FUND	1,560,957	1,560,957	520,319	-	1,040,638	33%	33%
TOTAL REVENUES	7,926,931	7,926,931	6,678,833	-	1,248,098	84%	84%
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	\$ 466,307				

City of West University Place
CAPITAL PROJECTS FUND
 April 30, 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	71,460	-	(35,460)	199%	199%
TRANSFER FROM CAPITAL RESERVE FUND	200,000	4,700,000	1,566,667	-	3,133,333	33%	33%
TOTAL REVENUES	236,000	4,736,000	1,638,127	-	3,097,873	35%	35%
EXPENDITURES							
TECHNOLOGY PROJECTS	100,000	1,903,839	70,608	220,135	1,613,095	4%	15%
Land Acquisition	-	4,500,000	150,000	-	4,350,000	3%	3%
PROFESSIONAL SERVICES	15,000	1,165,383	-	992,960	172,423	0%	85%
CONSTRUCTION COSTS	85,000	351,172	-	-	351,172	0%	0%
TOTAL EXPENDITURES	200,000	7,920,394	220,608	1,213,095	6,486,690	3%	18%
NET REVENUE (EXPENDITURE)	\$ 36,000	\$ (3,184,394)	\$ 1,417,519				

City of West University Place

2019 CO's

April 30, 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	5,310	-	(2,010)	161%	161%
TOTAL REVENUES	3,300	3,300	5,310	-	(2,010)	161%	161%
EXPENDITURES							
TECHNOLOGY PROJECTS	-	300,242	-	-	300,242	0%	0%
TOTAL EXPENDITURES	-	300,242	-	-	300,242	0%	0%
NET REVENUE (EXPENDITURE)	\$ 3,300	\$ (296,942)	\$ 5,310				

City of West University Place

CAPITAL RESERVE FUND

April 30, 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	324,724	-	(37,324)	113%	113%
TRANSFER FROM GENERAL FUND	-	7,000,000	7,000,000	-	-	100%	100%
TOTAL REVENUES	287,400	7,287,400	7,324,724	-	(37,324)	101%	101%
EXPENDITURES							
TRANSFER TO CAPITAL PROJECTS FUND	200,000	4,700,000	1,566,667	-	3,133,333	33%	33%
TOTAL EXPENDITURES	200,000	4,700,000	1,566,667	-	3,133,333	33%	33%
NET REVENUE (EXPENDITURE)	\$ 87,400	\$ 2,587,400	\$ 5,758,058				

City of West University Place

GENERAL 2022 CO

April 30, 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	-	-	711,917	-	(711,917)	-	-
EARNINGS ON INVESTMENTS	279,000	279,000	427,565	-	(148,565)	153%	153%
TOTAL REVENUES	279,000	279,000	1,139,482	-	(860,482)	408%	408%
EXPENDITURES							
PERSONNEL COSTS	-	-	17,190	-	(17,190)	-	-
PROFESSIONAL SERVICES	-	336,297	13,724	141,123	181,450	4%	46%
CONSTRUCTION COSTS	-	24,972,733	1,016,345	618,294	23,338,094	4%	7%
TOTAL EXPENDITURES	-	25,309,030	1,047,259	759,417	23,502,354	4%	7%
NET REVENUE (EXPENDITURE)	\$ 279,000	\$ (25,030,030)	\$ 92,224				

City of West University Place
TRANSPORTATION IMPROVEMENT FUND
April 30, 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	145,295	-	(53,795)	159%	159%
MISCELLANEOUS	-	-	3,600	-	(3,600)	-	-
TRANSFER FROM METRO GRANT FUND	800,000	800,000	266,667	-	533,333	33%	33%
TOTAL REVENUES	1,291,500	1,291,500	415,562	-	875,938	32%	32%
EXPENDITURES							
PROFESSIONAL SERVICES	-	3,848,325	112,367	495,224	3,240,734	3%	16%
CONSTRUCTION COSTS	1,200,000	2,099,210	421,170	440,607	1,237,433	20%	41%
TOTAL EXPENDITURES	1,200,000	5,947,535	533,537	935,831	4,478,166	9%	25%
NET REVENUE (EXPENDITURE)	\$ 91,500	\$ (4,656,035)	\$ (117,975)				

City of West University Place
WATER & SEWER CAPITAL PROJECTS FUND
 April 30, 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	42,339	-	11,161	79%	79%
TRANSFER FROM WATER & SEWER FUND	675,000	675,000	225,000	-	450,000	33%	33%
TOTAL REVENUES	728,500	728,500	267,339	-	461,161	37%	37%
EXPENDITURES							
PROFESSIONAL SERVICES	-	567,424	48,580	68,203	450,641	9%	21%
CONSTRUCTION COSTS	675,000	1,755,785	211,595	71,247	1,472,943	12%	16%
OTHER CONSTRUCTION COSTS	-	-	-	48,247	(48,247)	-	-
TOTAL EXPENDITURES	675,000	2,323,208	260,175	187,697	1,875,337	11%	19%
NET REVENUE (EXPENDITURE)	\$ 53,500	\$ (1,594,708)	\$ 7,164				

City of West University Place

WATER SEWER 2022 CO

4/30/2024

	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	392,098	-	(153,398)	164%	164%
TOTAL REVENUES	238,700	238,700	392,098	-	(153,398)	164%	164%
EXPENDITURES							
PROFESSIONAL SERVICES	-	2,044,111	94,383	1,946,788	2,940	5%	100%
CONSTRUCTION COSTS	-	21,480,159	-	175,000	21,305,159	0%	1%
OTHER CONSTRUCTION COSTS	-	307,079	62,489	196,343	48,247	20%	84%
TOTAL EXPENDITURES	-	23,831,349	156,872	2,318,131	21,356,346	1%	10%
NET REVENUE (EXPENDITURE)	\$ 238,700	\$ (23,592,649)	\$ 235,226				

City of West University Place

SPECIAL REVENUE FUNDS

April 30, 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	12,297	-	45,503	21%	21%
TOTAL EXPENDITURES	20,000	20,000	79	5,845	14,076	0%	30%
NET REVENUE (EXPENDITURE)	37,800	37,800	12,218	(5,845)	31,427	32%	17%
FRIENDS OF WEST U PARKS FUND							
TOTAL REVENUES	1,160,000	1,160,000	-	-	1,160,000	0%	0%
TOTAL EXPENDITURES	1,160,000	1,170,800	152,021	703,446	315,333	13%	73%
NET REVENUE (EXPENDITURE)	-	(10,800)	(152,021)	(703,446)	844,667	1408%	7921%
TRUANCY PREVENTION							
TOTAL REVENUES	7,400	7,400	4,068	-	3,332	55%	55%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	7,400	7,400	4,068	-	3,332	55%	55%
MUNICIPAL JURY							
TOTAL REVENUES	100	100	82	-	18	82%	82%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	100	100	82	-	18	82%	82%
COURT TECHNOLOGY FUND							
TOTAL REVENUES	6,900	6,900	3,561	-	3,339	52%	52%
TOTAL EXPENDITURES	4,000	4,000	-	-	4,000	0%	0%
NET REVENUE (EXPENDITURE)	2,900	2,900	3,561	-	(661)	123%	123%
TREE REPLACEMENT FUND							
TOTAL REVENUES	42,500	42,500	25,483	-	17,017	60%	60%
TOTAL EXPENDITURES	50,000	50,000	-	49,661	339	0%	99%
NET REVENUE (EXPENDITURE)	(7,500)	(7,500)	25,483	(49,661)	16,678	-340%	322%

City of West University Place

SPECIAL REVENUE FUNDS

April 30, 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	4,817	-	3,483	58%	58%
TOTAL EXPENDITURES	9,500	9,500	-	-	9,500	0%	0%
NET REVENUE (EXPENDITURE)	(1,200)	(1,200)	4,817	-	(6,017)	-401%	-401%
METRO GENERAL MOBILITY FUND							
TOTAL REVENUES	755,000	755,000	140,164	-	614,836	19%	19%
TOTAL EXPENDITURES	800,000	800,000	266,667	-	533,333	33%	33%
NET REVENUE (EXPENDITURE)	(45,000)	(45,000)	(126,503)	-	81,503	281%	281%
POLICE STATE FORFEITED PROPERTY FUND							
TOTAL REVENUES	600	600	558	-	42	93%	93%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	600	600	558	-	42	93%	93%
POLICE FED FORFEITED PROPERTY FUND							
TOTAL REVENUES	20,900	20,900	9,087	-	11,813	43%	43%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	20,900	20,900	9,087	-	11,813	43%	43%
PUBLIC SAFETY TRAINING FUND							
TOTAL REVENUES	3,200	3,200	6,227	-	(3,027)	195%	195%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	3,200	3,200	6,227	-	(3,027)	195%	195%
FIRE SPECIAL REVENUE FUND							
TOTAL REVENUES	300	300	252	-	48	84%	84%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	300	300	252	-	48	84%	84%

City of West University Place

SPECIAL REVENUE FUNDS

April 30, 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	58	-	2,542	2%	2%
TOTAL EXPENDITURES	2,500	2,500	-	-	2,500	0%	0%
NET REVENUE (EXPENDITURE)	100	100	58	-	42	58%	58%
OPIOID SETTLEMENT FUND							
TOTAL REVENUES	200	200	2,322	-	(2,122)	1161%	1161%
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET REVENUE (EXPENDITURE)	200	200	2,322	-	(2,122)	1161%	1161%
CENTENNIAL CELEBRATION FUND							
TOTAL REVENUES	50,000	50,000	21,550	-	28,450	43%	43%
TOTAL EXPENDITURES	50,000	84,868	57,008	11,275	16,585	67%	80%
NET REVENUE (EXPENDITURE)	-	(34,868)	(35,458)	(11,275)	11,864	102%	134%
TOTAL ALL FUNDS							
GRAND TOTAL REVENUES	\$ 79,828,994	\$ 78,470,994	\$ 40,103,952	\$ -	\$ 38,367,042		
GRAND TOTAL EXPENDITURES	\$ 78,123,004	\$ 129,855,233	\$ 28,582,175	\$ 11,354,250	\$ 89,918,809		
GRAND TOTAL NET REVENUE (EXPENDITURE)	\$ 1,705,990	\$ (51,384,239)	\$ 11,521,778	\$ (11,354,250)	\$ (51,551,767)		