

FINANCIAL SUMMARY FOR THE PERIOD ENDING MAY 31, 2024



Attached are the revenue and expenditure reports for the period ending **May 31, 2024**, which reflects 42% 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 \$14.33 million are for 2023 taxes, 98% 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 five months are at 123% 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, with the exception of Finance, are below their pro-rata share of the budget. The Finance department includes the \$7M transfer to the Capital Reserve Fund. 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 Fire, Police and Public Works.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, May's billing for April 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.

SOLID WASTE FUND

Again, with the one month lag in billing, May 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 computer and docking station, and a bucket truck and three F-250 trucks for the Public Works fleet.

FINANCIAL SUMMARY FOR THE PERIOD ENDING MAY 31, 2024



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 at Colonial Park.

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 MAY 31, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
<u>CAPITAL PROJECT FUND</u>			
REC CENTER PUMP ROOM	100,000	84,802	15,198
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	305,410	7,614,983
<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	14,907	11,874,258
CITY WIDE STREET & DRAINAGE IMPROVEMENTS EAST	11,321,402	1,231,251	10,090,151
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,098,463	34,490	2,063,973
TOTALS	25,309,030	1,280,648	24,028,382
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
2020 CITY WIDE STREET & DRAINAGE IMPROVEMENTS	3,840,044	138,937	3,701,107
WESLAYAN TRAFFIC SIGNAL REPLACEMENTS	407,789		407,789
23 ROADWAY PAVEMENT IMPROVEMENTS **	99,702	37,479	62,223
24 ROADWAY PAVEMENT IMPROVEMENTS	400,000	392,143	7,857
24 SIDEWALK REPLACEMENT	1,200,000	201,403	998,597
TOTALS	5,947,535	769,962	5,177,572
**1,200 reclassified from 302 to 325 in July			

FINANCIAL SUMMARY FOR THE PERIOD ENDING MAY 31, 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	61,638.69	467,741
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	29,383.78	134,541
TOTALS	23,831,349	216,184	23,615,165

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, 2024 Tree Trust planting, and the Centennial Celebration have been made.

City of West University Place

101 - General Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Taxes	17,115,463	17,115,463	446,170	15,151,005	1,964,458	89%
Licenses & Permits	994,000	994,000	112,704	481,453	512,547	48%
Intergovernmental	463,700	463,700	-	311	463,389	0%
Charges for Services	3,510,200	3,510,200	480,705	1,676,772	1,833,428	48%
Fines & Forfeitures	211,000	211,000	27,832	97,035	113,965	46%
Miscellaneous	490,800	490,800	125,574	605,913	(115,113)	123%
Transfers In	1,758,800	1,758,800	146,567	732,833	1,025,967	42%
Total Revenue	\$24,543,963	\$24,543,963	\$1,339,550	\$18,745,323	\$5,798,640	76%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	1,881,990	1,889,490	157,282	633,145	1,399,994	34%
Finance	2,507,850	9,507,850	199,901	7,821,003	1,980,416	82%
Fire	4,411,500	4,443,242	408,072	1,631,641	2,838,201	37%
Parks & Recreation	5,175,550	5,248,462	433,885	1,602,400	4,122,735	31%
Police	6,448,600	6,448,600	615,493	2,382,860	4,078,510	37%
Public Works	4,028,050	4,143,662	321,207	1,419,899	3,343,319	34%
Total Expenditures	\$24,453,540	\$24,453,540	\$2,135,840	\$15,490,947	\$17,763,174	63%

Net Revenue (Expenditure)	\$90,423	(\$7,137,342)	(\$796,290)	\$3,254,376
----------------------------------	-----------------	----------------------	--------------------	--------------------

City of West University Place

401 - Water & Sewer Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Charges for Services	8,779,000	8,779,000	748,309	2,542,742	6,236,258	29%
Miscellaneous	31,800	31,800	10,008	51,931	(20,131)	163%
Total Revenue	\$8,810,800	\$8,810,800	\$758,317	\$2,594,672	\$6,216,128	29%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,845,557	3,845,557	311,656	1,564,448	2,308,190	41%
Public Works	4,958,800	5,044,945	420,890	1,690,230	5,180,751	34%
Total Expenditures	\$8,804,357	\$8,890,502	\$732,545	\$3,254,678	\$7,488,940	37%

Net Revenue (Expenditure)	\$6,443	(\$79,702)	\$25,772	(\$660,005)
----------------------------------	----------------	-------------------	-----------------	--------------------

City of West University Place

402 - Solid Waste Management Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Charges for Services	1,978,100	1,978,100	163,111	652,134	1,325,966	33%
Miscellaneous	14,600	14,600	3,023	15,204	(604)	104%
Total Revenues	\$1,992,700	\$1,992,700	\$166,134	\$667,338	\$ 1,325,362	33%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
City-Wide	500	500	-	1,355	(855)	271%
Curbside Green Waste Recycling	221,700	221,700	3,333	57,184	235,976	26%
Curbside Recycling	451,950	451,950	22,968	139,986	464,695	31%
Curbside Solid Waste	1,396,600	1,396,600	93,986	509,342	1,149,151	36%
Total Expenditures	\$2,070,750	\$2,070,750	\$120,288	\$707,867	\$1,848,967	34%

Net Revenue (Expenditure)	(\$78,050)	(\$78,050)	\$45,846	(\$40,530)
----------------------------------	-------------------	-------------------	-----------------	-------------------

City of West University Place

502 - Technology Management Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	14,600	14,600	40,404	55,189	(40,589)	378%
Transfers In	2,232,700	2,232,700	186,058	930,292	1,302,408	42%
Total Revenues	\$2,247,300	\$2,247,300	\$226,462	\$985,480	\$1,261,820	44%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel	580,600	580,600	62,456	225,823	354,777	39%
Operating Expenses	1,358,300	1,358,300	124,143	559,389	965,315	41%
Capital Outlay	134,000	274,000	140,000	144,710	147,599	53%
Transfers	176,900	176,900	14,742	73,708	103,192	42%
Total Expenditures	\$2,249,800	\$2,389,800	\$341,340	\$1,003,630	\$1,570,883	42%

Net Revenue (Expenditure)	(\$2,500)	(\$142,500)	(\$114,878)	(\$18,150)
----------------------------------	------------------	--------------------	--------------------	-------------------

City of West University Place

501 - Vehicle Replacement Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	162,700	162,700	16,539	154,002	8,698	95%
Transfers In	757,000	757,000	63,083	315,417	441,583	42%
Total Revenues	\$919,700	\$919,700	\$79,622	\$469,419	\$450,281	51%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Automobiles	110,000	246,924	-	12,140	262,151	5%
Light Trucks	-	387,912	-	164,832	223,081	42%
Trucks	443,000	743,000	-	98,900	925,827	13%
Other Equipment	60,000	60,000	-	3,993	56,007	7%
Total Expenditures	\$613,000	\$1,437,836	-	\$279,864	\$1,467,066	19%

Net Revenue (Expenditure)

\$306,700	(\$518,136)	\$79,622	\$189,555
------------------	--------------------	-----------------	------------------

City of West University Place

505 - Asset Replacement Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	77,800	77,800	20,624	97,878	(20,078)	126%
Transfers In	904,300	904,300	75,358	376,792	527,508	42%
Total Revenues	\$982,100	\$982,100	\$95,983	\$474,669	\$507,431	48%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Other Equipment	370,900	515,900	3,575	12,817	633,880	2%
Total Expenditures	\$370,900	\$515,900	\$3,575	\$12,817	\$633,880	2%

Net Revenue (Expenditure)	\$611,200	\$466,200	\$92,408	\$461,852
----------------------------------	------------------	------------------	-----------------	------------------

City of West University Place

510 - Employee Benefits Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Charges for Services	2,395,400	2,395,400	193,491	814,501	1,580,900	34%
Miscellaneous	24,500	24,500	4,769	24,842	(342)	101%
Transfers In	42,400	42,400	3,533	17,667	24,733	42%
Total Revenues	\$2,462,300	\$2,462,300	\$201,793	\$857,009	\$1,605,291	35%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	48,000	48,000		13,978	61,978	29%
Pers Svcs-Empl Misc	2,430,400	2,430,400	135,169	711,020	1,719,380	29%
Total Expenditures	\$2,478,400	\$2,478,400	\$135,169	\$724,999	\$1,781,358	29%

Net Revenue (Expenditure)	(\$16,100)	(\$16,100)	\$66,624	\$132,011
----------------------------------	-------------------	-------------------	-----------------	------------------

City of West University Place

511 - Human Resource Services Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	12,000	12,000	2,323	11,558	442	96%
Transfers In	230,000	230,000	19,167	95,833	134,167	42%
Total Revenues	\$242,000	\$242,000	\$21,490	\$107,391	\$134,609	44%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	36,000	63,057	103	24,125	45,697	38%
Pers Svcs-Empl Misc	97,900	97,900	6,330	18,708	83,681	19%
Transfer Out	198,800	198,800	16,567	82,833	115,967	42%
Total Expenditures	\$332,700	\$359,757	\$23,000	\$125,666	\$245,344	35%

Net Revenue (Expenditure)	(\$90,700)	(\$117,757)	(\$1,510)	(\$18,274)
----------------------------------	-------------------	--------------------	------------------	-------------------

City of West University Place

100 - Debt Service Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Taxes	6,333,474	6,333,474	38,208	6,180,039	153,435	98%
Miscellaneous	32,500	32,500	6,211	22,895	9,605	70%
Transfers In	1,560,957	1,560,957	130,080	650,399	910,558	42%
Total Revenues	\$7,926,931	\$7,926,931	\$174,499	\$6,853,332	\$1,073,599	86%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Bond Principal	4,485,000	4,485,000	-	4,485,000	-	100%
Interest on Bonds	3,369,257	3,369,257	-	1,727,526	1,641,731	51%
Fiscal Agent Fees	3,300	3,300	-	-	3,300	0%
Total Expenditures	\$7,857,557	\$7,857,557	-	\$6,212,526	\$1,645,031	79%

Net Revenue (Expenditure)	\$69,374	\$69,374	\$174,499	\$640,806
----------------------------------	-----------------	-----------------	------------------	------------------

City of West University Place

301 - Capital Projects Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	36,000	36,000	20,086	91,546	(55,546)	254%
Transfers In	200,000	4,700,000	391,667	1,958,333	2,741,667	42%
Total Revenues	\$236,000	\$4,736,000	\$411,752	\$2,049,880	\$2,686,121	43%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	100,000	1,903,839	34,802	105,410	2,014,081	6%
Land Acquisition	-	4,500,000	50,000	200,000	4,300,000	4%
Professional Services	15,000	1,165,383	-	-	1,175,343	0%
Construction Costs	85,000	351,172	-	-	351,172	0%
Total Expenditures	\$200,000	\$7,920,394	\$84,802	\$305,410	\$7,840,596	4%

Net Revenue (Expenditure)	\$36,000	(\$3,184,394)	\$326,950	\$1,744,469
----------------------------------	-----------------	----------------------	------------------	--------------------

City of West University Place

333 - 2019 Cert of Oblig

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	3,300	3,300	1,319	6,629	(3,329)	201%
Total Revenues	\$3,300	\$3,300	\$1,319	\$6,629	(\$3,329)	201%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	-	300,242	-	-	300,242	-
Total Expenditures	-	\$300,242	-	-	\$300,242	-

Net Revenue (Expenditure)	\$3,300	(\$296,942)	\$1,319	\$6,629
----------------------------------	----------------	--------------------	----------------	----------------

City of West University Place

304 - Capital Reserve Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	287,400	287,400	73,183	397,907	(110,507)	138%
Transfers In	-	7,000,000	-	7,000,000	-	100%
Total Revenues	\$287,400	\$7,287,400	\$73,183	\$7,397,907	(\$110,507)	102%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Transfer to Cap Proj Fund	200,000	4,700,000	391,667	1,958,333	2,741,667	42%
Total Expenditures	\$200,000	\$4,700,000	\$391,667	\$1,958,333	\$2,741,667	42%

Net Revenue (Expenditure)	\$87,400	\$2,587,400	(\$318,484)	\$5,439,574		
----------------------------------	-----------------	--------------------	--------------------	--------------------	--	--

City of West University Place

302 - 2022 General CO Fund May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	-	711,917	(711,917)	-
Miscellaneous	279,000	279,000	112,670	540,235	(261,235)	194%
Total Revenues	\$279,000	\$279,000	\$112,670	\$1,252,152	(\$973,152)	449%
	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Costs	-	-	-	17,190	(17,190)	-
Professional Services	-	336,297	7,058	20,781	413,223	6%
Construction Costs	-	24,972,733	227,532	1,243,877	24,403,675	5%
Total Expenditures	-	\$25,309,030	\$234,589	\$1,281,848	\$24,799,708	5%
Net Revenue (Expenditure)	\$279,000	(\$25,030,030)	(\$121,920)	(\$29,696)		

City of West University Place

325 - Transportation Improve Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	400,000	400,000	-	-	400,000	0%
Miscellaneous	91,500	91,500	36,918	185,813	(94,313)	203%
Transfers In	800,000	800,000	66,667	333,333	466,667	42%
Total Revenues	\$1,291,500	\$1,291,500	\$103,584	\$519,146	\$772,354	40%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	3,848,325	33,297	145,664	4,043,000	4%
Construction Costs	1,200,000	2,099,210	201,928	623,098	2,016,333	30%
Total Expenditures	\$1,200,000	\$5,947,535	\$235,225	\$768,762	\$6,059,333	13%

Net Revenue (Expenditure)

\$91,500	(\$4,656,035)	(\$131,641)	(\$249,616)
-----------------	----------------------	--------------------	--------------------

City of West University Place

340 - Water & Sewer Cap Proj Fund

May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	53,500	53,500	11,255	53,594	(94)	100%
Transfers In	675,000	675,000	56,250	281,250	393,750	42%
Total Revenues	\$728,500	\$728,500	\$67,505	\$334,844	\$393,656	46%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	567,424	-	48,580	537,774	9%
Construction Costs	675,000	1,755,785	-	211,595	1,610,773	12%
Total Expenditures	\$675,000	\$2,323,208	-	\$260,175	\$2,148,547	11%

Net Revenue (Expenditure)	\$53,500	(\$1,594,708)	\$67,505	\$74,669
----------------------------------	-----------------	----------------------	-----------------	-----------------

City of West University Place

341 - 2022 Water/Sewer CO Fund May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	99,995	492,094	(253,394)	206%
Total Revenues	\$238,700	\$238,700	\$99,995	\$492,094	(\$253,394)	206%
	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	2,240,454	59,312	153,695	4,072,273	7%
Construction Costs	-	21,480,159	-	-	21,560,159	0%
Other Construction Costs	-	110,736	-	62,489	48,247	56%
Total Expenditures		\$23,831,349	\$59,312	\$216,184	\$25,680,679	1%
Net Revenue (Expenditure)	\$238,700	(\$23,592,649)	\$40,683	\$275,909		

City of West University Place

Special Revenue Funds May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Parks Donation Fund						
Total Revenues	57,800	57,800	6,845	19,142	38,658	33%
Total Expenditures	20,000	20,000	3,325	3,404	22,441	17%
Net Revenue (Expenditure)	\$37,800	\$37,800	\$3,520	\$15,738	\$16,217	42%
Friends of West U Parks Fund						
Total Revenues	1,160,000	1,160,000	-	-	1,160,000	0%
Total Expenditures	1,160,000	1,170,800	206,607	358,628	1,313,540	31%
Net Revenue (Expenditure)	-	(\$10,800)	(\$206,607)	(\$358,628)	(\$153,540)	3321%
Truancy Prevention Fund						
Total Revenues	7,400	7,400	1,467	5,535	1,865	75%
Net Revenue (Expenditure)	\$7,400	\$7,400	\$1,467	\$5,535	\$1,865	75%
Municipal Jury Fund						
Total Revenues	100	100	30	112	(12)	112%
Net Revenue (Expenditure)	\$100	\$100	\$30	\$112	(\$12)	112%

Special Revenue Funds
May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Court Technology Fund						
Total Revenues	6,900	6,900	1,261	4,822	2,078	70%
Total Expenditures	4,000	4,000	-	-	4,000	0%
Net Revenue (Expenditure)	\$2,900	\$2,900	\$1,261	\$4,822	(\$1,922)	166%
Tree Replacement Fund						
Total Revenues	42,500	42,500	22,154	47,638	(5,138)	112%
Total Expenditures	50,000	50,000	49,980	49,980	21	100%
Net Revenue (Expenditure)	(\$7,500)	(\$7,500)	(\$27,826)	(\$2,342)	(\$5,158)	31%
Court Building Security Fund						
Total Revenues	8,300	8,300	1,657	6,474	1,826	78%
Total Expenditures	9,500	9,500	-	-	9,500	0%
Net Revenue (Expenditure)	(\$1,200)	(\$1,200)	\$1,657	\$6,474	(\$7,674)	-540%
METRO General Mobility Fund						
Total Revenues	755,000	755,000	1,323	141,487	613,513	19%
Total Expenditures	800,000	800,000	66,667	333,333	466,667	42%
Net Revenue (Expenditure)	(\$45,000)	(\$45,000)	(\$65,343)	(\$191,846)	\$146,846	426%
State Forfeited Property Fund						
Total Revenues	600	600	142	700	(100)	117%
Net Revenue (Expenditure)	\$600	\$600	\$142	\$700	(\$100)	117%

Special Revenue Funds
May 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Fed Forfeited Property Fund						
Total Revenues	20,900	20,900	3,579	12,666	8,234	61%
Net Revenue (Expenditure)	\$20,900	\$20,900	\$3,579	\$12,666	\$8,234	61%
Public Safety Training Fund						
Total Revenues	3,200	3,200	191	6,418	(3,218)	201%
Net Revenue (Expenditure)	\$3,200	\$3,200	\$191	\$6,418	(3,218)	201%
Fire Special Revenue Fund						
Total Revenues	300	300	74	326	(26)	109%
Net Revenue (Expenditure)	\$300	\$300	\$74	\$326	(\$26)	109%
Good Neighbor Fund						
Total Revenues	2,600.00	2,600	15	72	2,528	3%
Total Expenditures	2,500.00	2,500	-	-	2,500	0%
Net Revenue (Expenditure)	\$100	\$100	\$15	\$72	\$28	72%
Opioid Settlement Fund						
Total Revenues	200	200	50	2,372	(2,172)	1186%
Net Revenue (Expenditure)	\$200	\$200	\$50	\$2,372	(\$2,172)	1186%