

FINANCIAL SUMMARY FOR THE PERIOD ENDING JUNE 30, 2024



Attached are the revenue and expenditure reports for the period ending **June 30, 2024**, which reflects 50% 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 \$14.44 million are for 2023 taxes, 98.65% of budget. Licenses & Permits are above budget for the year. Municipal Court fines and Charges for services are slightly above budget for the year. Interest earnings for six months are at 140% 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 Communications, Fire, Police and Public Works.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, June's billing for May 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, June 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 JUNE 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 replacement bunker gear, smart irrigation controllers, 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 JUNE 30, 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	81,808	1,497,661
LIBRARY/COMMUNITY BLDG/SENIOR CENTER	1,150,383	13,731	1,136,652
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	7,009	113,295
TOTALS	7,920,394	361,212	7,559,182
<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	25,646	11,863,519
CITY WIDE STREET & DRAINAGE IMPROVEMENTS EAST	11,321,402	1,356,301	9,965,101
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,098,463	34,490	2,063,973
TOTALS	25,309,030	1,416,437	23,892,593
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
2020 CITY WIDE STREET & DRAINAGE IMPROVEMENTS	3,840,044	205,720	3,634,323
WESLAYAN TRAFFIC SIGNAL REPLACEMENTS	407,789		407,789
23 ROADWAY PAVEMENT IMPROVEMENTS **	99,702	37,479	62,223
24 ROADWAY PAVEMENT IMPROVEMENTS	400,000	400,000	-
24 SIDEWALK REPLACEMENT	1,200,000	342,498	857,502
TOTALS	5,947,535	985,697	4,961,838
**1,200 reclassified from 302 to 325 in July			

FINANCIAL SUMMARY FOR THE PERIOD ENDING JUNE 30, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
WATER & SEWER CAPITAL PROJECTS FUND			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	419,338	46,786	372,552
WASTEWATER TREATMENT PLANT IMPROVEMENTS	552,607	6,641	545,966
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	265,021	2,058,187
WATER & SEWER 2022 CO			
MILTON CAST IRON WATER LINE REPLACEMENT	3,176,691	21,573	3,155,118
WATER LINE REPLACEMENT PROGRAM	261,772	93,689	168,083
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	91,718.45	437,662
WAKEFOREST WATER PLANT IMPROVEMENTS	487,695	18,507.23	469,188
NEW WATER WELL NO. 10	713,639	49,321.07	664,318
MILTON WATER PLANT IMPROVEMENTS	163,925	29,383.78	134,541
TOTALS	23,831,349	304,192	23,527,157

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

June 30, 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	206,649	15,357,654	1,757,809	90%
Licenses & Permits	994,000	994,000	91,194	572,647	421,353	58%
Intergovernmental	463,700	463,700	-	311	463,389	0%
Charges for Services	3,510,200	3,510,200	349,107	2,025,879	1,484,321	58%
Fines & Forfeitures	211,000	211,000	23,916	120,951	90,049	57%
Miscellaneous	490,800	490,800	80,103	686,016	(195,216)	140%
Transfers In	1,758,800	1,758,800	146,567	879,400	879,400	50%
Total Revenue	\$24,543,963	\$24,543,963	\$897,535	\$19,642,858	\$4,901,105	80%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	1,881,990	1,889,490	149,797	782,942	1,106,548	41%
Finance	2,507,850	9,507,850	191,329	8,012,331	1,495,519	84%
Fire	4,411,500	4,443,242	324,007	1,955,647	2,487,594	44%
Parks & Recreation	5,175,550	5,248,462	426,782	2,029,181	3,219,280	39%
Police	6,448,600	6,448,600	478,048	2,860,908	3,587,692	44%
Public Works	4,028,050	4,143,662	370,084	1,789,983	2,353,679	43%
Total Expenditures	\$24,453,540	\$31,681,305	\$1,940,046	\$17,430,993	\$14,250,312	55%

Net Revenue (Expenditure)	\$90,423	(\$7,137,342)	(\$1,042,512)	\$2,211,864
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City of West University Place

401 - Water & Sewer Fund

June 30, 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	750,198	3,292,940	5,486,060	38%
Miscellaneous	31,800	31,800	8,265	60,195	(28,395)	189%
Total Revenue	\$8,810,800	\$8,810,800	\$758,463	\$3,353,135	\$5,457,665	38%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,845,557	3,845,557	310,619	1,875,067	1,970,490	49%
Public Works	4,958,800	5,044,945	610,908	2,301,138	2,743,807	46%
Total Expenditures	\$8,804,357	\$8,890,502	\$921,528	\$4,176,206	\$4,714,296	47%

Net Revenue (Expenditure)	\$6,443	(\$79,702)	(\$163,065)	(\$823,070)
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City of West University Place

402 - Solid Waste Management Fund

June 30, 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	163,049	815,183	1,162,917	41%
Miscellaneous	14,600	14,600	2,733	17,937	(3,337)	123%
Total Revenues	\$1,992,700	\$1,992,700	\$165,782	\$833,120	\$1,159,580	42%

	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	4,165	61,350	160,350	28%
Curbside Recycling	451,950	451,950	37,189	177,175	274,775	39%
Curbside Solid Waste	1,396,600	1,396,600	147,064	656,406	740,194	47%
Total Expenditures	\$2,070,750	\$2,070,750	\$188,418	\$896,285	\$1,174,465	43%

Net Revenue (Expenditure)	(\$78,050)	(\$78,050)	(\$22,636)	(\$63,165)
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City of West University Place

502 - Technology Management Fund

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	14,600	14,600	4,549	59,738	(45,138)	409%
Transfers In	2,232,700	2,232,700	186,058	1,116,350	1,116,350	50%
Total Revenues	\$2,247,300	\$2,247,300	\$190,608	\$1,176,088	\$1,071,212	52%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	580,600	580,600	43,148	268,971	311,629	46%
Operating Expenses	1,358,300	1,358,300	127,714	687,103	671,197	51%
Capital Outlay	134,000	274,000	15,000	159,710	114,290	58%
Transfers	176,900	176,900	14,742	88,450	88,450	50%
Total Expenditures	\$2,249,800	\$2,389,800	\$200,603	\$1,204,234	\$1,185,566	50%

Net Revenue (Expenditure)	(\$2,500)	(\$142,500)	(\$9,995)	(\$28,146)
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City of West University Place

501 - Vehicle Replacement Fund

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	162,700	162,700	30,358	184,360	(21,660)	113%
Transfers In	757,000	757,000	63,083	378,500	378,500	50%
Total Revenues	\$919,700	\$919,700	\$93,441	\$562,860	\$356,840	61%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Automobiles	110,000	246,924	-	12,140	234,784	5%
Light Trucks	-	387,912	1,295	166,127	221,786	43%
Trucks	443,000	743,000	1,919	100,819	642,181	14%
Other Equipment	60,000	60,000	-	3,993	56,007	7%
Total Expenditures	\$613,000	\$1,437,836	\$3,214	\$283,078	\$1,154,757	20%

Net Revenue (Expenditure)	\$306,700	(\$518,136)	\$90,227	\$279,782
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City of West University Place

505 - Asset Replacement Fund

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	77,800	77,800	20,542	118,419	(40,619)	152%
Transfers In	904,300	904,300	75,358	452,150	452,150	50%
Total Revenues	\$982,100	\$982,100	\$95,900	\$570,569	\$411,531	58%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Other Equipment	370,900	515,900	104,634	117,451	398,449	23%
Total Expenditures	\$370,900	\$515,900	\$104,634	\$117,451	\$398,449	23%

Net Revenue (Expenditure)	\$611,200	\$466,200	(\$8,733)	\$453,119
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City of West University Place

510 - Employee Benefits Fund

June 30, 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	152,809	967,309	1,428,091	40%
Miscellaneous	24,500	24,500	5,089	29,931	(5,431)	122%
Transfers In	42,400	42,400	3,533	21,200	21,200	50%
Total Revenues	\$2,462,300	\$2,462,300	\$161,431	\$1,018,440	\$1,443,860	41%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	48,000	48,000	6,989	20,967	27,033	44%
Pers Svcs-Empl Misc	2,430,400	2,430,400	137,523	848,543	1,581,857	35%
Total Expenditures	\$2,478,400	\$2,478,400	\$144,512	\$869,511	\$1,608,889	35%

Net Revenue (Expenditure)	(\$16,100)	(\$16,100)	\$16,919	\$148,930		
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City of West University Place

511 - Human Resource Services Fund

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	12,000	12,000	2,232	13,790	(1,790)	115%
Transfers In	230,000	230,000	19,167	115,000	115,000	50%
Total Revenues	\$242,000	\$242,000	\$21,399	\$128,790	\$113,210	53%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	36,000	63,057	7,435	31,560	31,497	50%
Pers Svcs-Empl Misc	97,900	97,900	2,239	20,947	76,953	21%
Transfer Out	198,800	198,800	16,567	99,400	99,400	50%
Total Expenditures	\$332,700	\$359,757	\$26,241	\$151,907	\$207,850	42%

Net Revenue (Expenditure)	(\$90,700)	(\$117,757)	(\$4,843)	(\$23,117)
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City of West University Place

100 - Debt Service Fund

June 30, 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	21,064	6,201,103	132,371	98%
Miscellaneous	32,500	32,500	8,054	30,948	1,552	95%
Transfers In	1,560,957	1,560,957	130,080	780,479	780,479	50%
Total Revenues	\$7,926,931	\$7,926,931	\$159,198	\$7,012,530	\$914,401	88%

	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	-	-	3,300.00	-
Total Expenditures	\$7,857,557	\$7,857,557	-	\$6,212,526	\$1,645,031	79%

Net Revenue (Expenditure)	\$69,374	\$69,374	\$159,198	\$800,004
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City of West University Place

301 - Capital Projects Fund

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	36,000	36,000	24,340	115,886	(79,886)	322%
Transfers In	200,000	4,700,000	391,667	2,350,000	2,350,000	50%
Total Revenues	\$236,000	\$4,736,000	\$416,007	\$2,465,886	\$2,270,114	52%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	100,000	1,903,839	42,071	147,481	1,756,358	8%
Land Acquisition	-	4,500,000	-	200,000	4,300,000	4%
Professional Services	15,000	1,165,383	13,731	13,731	1,151,652	1%
Construction Costs	85,000	351,172	-	-	351,172	-
Total Expenditures	\$200,000	\$7,920,394	\$55,802	\$361,212	\$7,559,182	5%

Net Revenue (Expenditure)	\$36,000	(\$3,184,394)	\$360,205	\$2,104,675
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City of West University Place

333 - 2019 Cert of Oblig

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	3,300	3,300	1,296	7,926	(4,626)	240%
Total Revenues	\$3,300	\$3,300	\$1,296	\$7,926	(\$4,626)	240%

	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)	\$1,296	\$7,926		
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City of West University Place

304 - Capital Reserve Fund

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	287,400	287,400	96,640	494,546	(207,146)	172%
Transfers In	-	7,000,000	-	7,000,000	-	100%
Total Revenues	\$287,400	\$7,287,400	\$96,640	\$7,494,546	(\$207,146)	103%

	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	2,350,000	2,350,000	50%
Total Expenditures	\$200,000	\$4,700,000	\$391,667	\$2,350,000	\$2,350,000	50%

Net Revenue (Expenditure)	\$87,400	\$2,587,400	(\$295,027)	\$5,144,546
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City of West University Place

302 - 2022 General CO Fund

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	472,877	1,184,794	(1,184,793.74)	-
Miscellaneous	279,000	279,000	108,638	648,873	(369,872.64)	233%
Total Revenues	\$279,000	\$279,000	\$581,515	\$1,833,666	(\$1,554,666)	657%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	-	-	19,730	36,920	(36,919.60)	-
Capital Outlay	-	25,309,030	116,059	1,380,717	23,928,313.08	5%
Total Expenditures		\$25,309,030	\$135,788	\$1,417,637	\$23,891,393	6%

Net Revenue (Expenditure)	\$279,000	(\$25,030,030)	\$445,726	\$416,030
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City of West University Place

325 - Transportation Improve Fund

June 30, 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	-
Miscellaneous	91,500	91,500	34,817	220,630	(129,130)	241%
Transfers In	800,000	800,000	66,667	400,000	400,000	50%
Total Revenues	\$1,291,500	\$1,291,500	\$101,483	\$620,630	\$670,870	48%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	3,848,325	37,179	182,843	3,665,482	5%
Construction Costs	1,200,000	2,099,210	178,555	801,654	1,297,556	38%
Total Expenditures	\$1,200,000	\$5,947,535	\$215,735	\$984,497	\$4,963,038	17%

Net Revenue (Expenditure)	\$91,500	(\$4,656,035)	(\$114,251)	(\$363,867)
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City of West University Place

340 - Water & Sewer Cap Proj Fund

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	92,500	-	-	92,500	0%
Miscellaneous	53,500	53,500	10,843	64,437	(10,937)	120%
Transfers In	675,000	675,000	56,250	337,500	337,500	50%
Total Revenues	\$728,500	\$821,000	\$67,093	\$401,937	\$419,063	49%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	567,424	4,847	53,427	513,997	9%
Construction Costs	675,000	1,814,785	-	211,595	1,603,190	12%
Total Expenditures	\$675,000	\$2,382,208	\$4,847	\$265,021	\$2,117,187	11%

Net Revenue (Expenditure)	\$53,500	(\$1,561,208)	\$62,247	\$136,916
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City of West University Place

341 - 2022 Water/Sewer CO Fund

June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	97,537	589,630	(350,930)	247%
Total Revenues	238,700	238,700	97,537	589,630	(350,930)	247%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	2,240,454	88,008	241,703	1,998,751	11%
Construction Costs	-	21,480,159	-	-	21,480,159	-
Other Construction Costs	-	110,736	-	62,489	48,247	56%
Total Expenditures		\$23,831,349	\$88,008	\$304,192	\$23,527,157	1%

Net Revenue (Expenditure)	\$238,700	(\$23,592,649)	\$9,529	\$285,438
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City of West University Place

Special Revenue Funds June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Parks Donation Fund						
Total Revenues	57800	57,800	3056	22,198	35,602	38%
Total Expenditures	20000	20,000	9338	12,742	7,258	64%
Net Revenue (Expenditure)	\$37,800	\$37,800	(\$6,282)	\$9,456	\$28,344	25%
Friends of West U Parks Fund						
Total Revenues	1160000	1,160,000	-	-	1,160,000	0%
Total Expenditures	1160000	1,170,800	432	359,060	811,740	31%
Net Revenue (Expenditure)	\$0	(\$10,800)	(\$432)	(\$359,060)	\$348,260	3325%
Truancy Prevention Fund						
Total Revenues	7400	7,400	1270	6,805	595	92%
Net Revenue (Expenditure)	\$7,400	\$7,400	\$1,270	\$6,805	\$595	92%
Municipal Jury Fund						
Total Revenues	100	100	26	138	(38)	138%
Net Revenue (Expenditure)	\$100	\$100	\$26	\$138	(\$38)	138%
Court Technology Fund						
Total Revenues	6900	6,900	1086	5,908	992	86%
Total Expenditures	4000	4,000	-	-	4,000	-
Net Revenue (Expenditure)	\$2,900	\$2,900	\$1,086	\$5,908	(\$3,008)	204%

City of West University Place

Special Revenue Funds June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Tree Replacement Fund						
Total Revenues	42500	42,500	5887	53,525	(11,025)	126%
Total Expenditures	50000	50,000	2675	52,655	(2,654)	105%
Net Revenue (Expenditure)	(\$7,500)	(\$7,500)	\$3,212	\$870	(\$8,370)	-12%
Court Building Security Fund						
Total Revenues	8300	8,300	1447	7,921	379	95%
Total Expenditures	9500	9,500	0		9,500	-
Net Revenue (Expenditure)	(\$1,200)	(\$1,200)	\$1,447	\$7,921	(\$9,121)	-660%
METRO General Mobility Fund						
Total Revenues	755000	755,000	151012	292,499	462,501	39%
Total Expenditures	800000	800,000	66667	400,000	400,000	50%
Net Revenue (Expenditure)	(\$45,000)	(\$45,000)	\$84,345	(\$107,501)	\$62,501	239%
State Forfeited Property Fund						
Total Revenues	600	600	140	840	(240)	140%
Net Revenue (Expenditure)	\$600	\$600	\$140	\$840	(\$240)	140%

City of West University Place

Special Revenue Funds June 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Fed Forfeited Property Fund						
Total Revenues	20900	20,900	16922	29,588	(8,688)	142%
Net Revenue (Expenditure)	\$20,900	\$20,900	\$16,922	\$29,588	(\$8,688)	142%
Public Safety Training Fund						
Total Revenues	3200	3,200	188	6,606	(3,406)	206%
Net Revenue (Expenditure)	\$3,200	\$3,200	\$188	\$6,606	(\$3,406)	206%
Fire Special Revenue Fund						
Total Revenues	300	300	72	398	(98)	133%
Net Revenue (Expenditure)	\$300	\$300	\$72	\$398	(\$98)	133%
Good Neighbor Fund						
Total Revenues	2600	2,600	14	87	2,513	3%
Total Expenditures	2500	2,500	-	-	2,500	0%
Net Revenue (Expenditure)	\$100	\$100	\$14	\$87	\$13	87%
Opioid Settlement Fund						
Total Revenues	200	200	58	2,430	(2,230)	1215%
Net Revenue (Expenditure)	\$200	\$200	\$58	\$2,430	(\$2,230)	1215%