

FINANCIAL SUMMARY FOR THE PERIOD ENDING JULY 31, 2024



Attached are the revenue and expenditure reports for the period ending **July 31, 2024**, which reflects 58% 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 % of budget. Licenses & Permits, Municipal Court fines and Charges for Services are all slightly above budget for the year. Interest earnings for seven months are at 158% 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, July's billing for June is slightly below pro-rata for the year. January's billing for December consumption was accrued to 2023. The purchase of surface water from the City of Houston is currently at 58% of the budget with 6 months billed as of the end of July.

SOLID WASTE FUND

Again, with the one month lag in billing, July 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, expenses incurred are for the wrap & decaling of three police interceptors, a police car computer and

FINANCIAL SUMMARY FOR THE PERIOD ENDING JULY 31, 2024



docking station, a Chevy Equinox for Code Enforcement, a bucket truck, two Ford F350 trucks for Public Works, and four 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 JULY 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
POOR FARM DITCH (HCFCD)	150,000		150,000
ERP SOFTWARE REPLACEMENT	1,579,469	88,908	1,490,561
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	53,768	25,810
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	8,070,394	422,080	7,648,314
<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	27,671	11,861,494
CITY WIDE STREET & DRAINAGE IMPROVEMENTS EAST	11,321,402	1,568,978	9,752,424
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,098,463	72,762	2,025,701
TOTALS	25,309,030	1,669,411	23,639,619
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
2020 CITY WIDE STREET & DRAINAGE IMPROVEMENTS	3,840,044	291,847	3,548,197
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	423,276	776,724
TOTALS	5,947,535	1,152,602	4,794,933

FINANCIAL SUMMARY FOR THE PERIOD ENDING JULY 31, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
WATER & SEWER CAPITAL PROJECTS FUND			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	419,338	52,785	366,553
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	271,020	2,052,188
WATER & SEWER 2022 CO			
MILTON CAST IRON WATER LINE REPLACEMENT	3,176,691	29,728	3,146,963
WATER LINE REPLACEMENT PROGRAM	261,772	111,400	150,372
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	111,787.44	417,593
WAKEFOREST WATER PLANT IMPROVEMENTS	487,695	30,303.67	457,391
NEW WATER WELL NO. 10	713,639	62,876.59	650,762
MILTON WATER PLANT IMPROVEMENTS	163,925	33,707.71	130,217
TOTALS	23,831,349	379,804	23,451,545

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 July 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	220,241	15,577,895	1,537,568	91%
Licenses & Permits	994,000	994,000	100,217	672,864	321,136	68%
Intergovernmental	463,700	463,700	-	311	463,389	0%
Charges for Services	3,510,200	3,510,200	201,460	2,227,339	1,282,861	63%
Fines & Forfeitures	211,000	211,000	20,964	141,915	69,085	67%
Miscellaneous	490,800	490,800	88,076	774,092	(283,292)	158%
Transfers In	1,758,800	1,758,800	146,567	1,025,967	732,833	58%
Total Revenue	\$24,543,963	\$24,543,963	\$777,526	\$20,420,383	\$4,123,580	83%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	1,881,990	1,889,490	148,217	931,159	958,331	49%
Finance	2,507,850	10,132,850	187,111	8,199,442	1,933,408	81%
Fire	4,411,500	4,443,242	358,017	2,313,665	2,129,577	52%
Parks & Recreation	5,175,550	5,248,462	518,482	2,547,663	2,700,798	49%
Police	6,448,600	6,448,600	527,823	3,388,731	3,059,869	53%
Public Works	4,028,050	4,143,662	330,585	2,120,568	2,023,094	51%
Total Expenditures	\$24,453,540	\$32,306,305	\$2,070,235	\$19,501,228	\$12,805,077	60%

Net Revenue (Expenditure)	\$90,423	(\$7,762,342)	(\$1,292,710)	\$919,155
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City of West University Place

401 - Water & Sewer Fund

July 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	728,348	4,021,288	4,757,712	46%
Miscellaneous	31,800	31,800	12,178	72,373	(40,573)	228%
Total Revenue	\$8,810,800	\$8,810,800	\$740,526	\$4,093,662	\$4,717,138	46%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,845,557	3,845,557	315,937	2,191,004	1,654,553	57%
Public Works	4,958,800	5,044,945	512,000	2,813,138	2,231,807	56%
Total Expenditures	\$8,804,357	\$8,890,502	\$827,936	\$5,004,142	\$3,886,360	56%

Net Revenue (Expenditure)	\$6,443	(\$79,702)	(\$87,410)	(\$910,481)
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City of West University Place

402 - Solid Waste Management Fund

July 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	162,747	977,930	1,000,170	49%
Miscellaneous	14,600	14,600	2,663	20,600	(6,000)	141%
Total Revenues	\$1,992,700	\$1,992,700	\$165,410	\$998,530	\$994,170	50%

	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	5,650	66,999	154,701	30%
Curbside Recycling	451,950	451,950	31,746	208,920	243,030	46%
Curbside Solid Waste	1,396,600	1,396,600	128,276	784,683	611,917	56%
Total Expenditures	\$2,070,750	\$2,070,750	\$165,672	\$1,061,957	\$1,008,793	51%

Net Revenue (Expenditure)	(\$78,050)	(\$78,050)	(\$261)	(\$63,427)
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City of West University Place

502 - Technology Management Fund

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	14,600	14,600	4,380	64,118	(49,518)	439%
Transfers In	2,232,700	2,232,700	186,058	1,302,408	930,292	58%
Total Revenues	\$2,247,300	\$2,247,300	\$190,438	\$1,366,526	\$880,774	61%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	580,600	580,600	45,177	314,148	266,452	54%
Operating Expenses	1,358,300	1,358,300	22,047	709,150	649,150	52%
Capital Outlay	134,000	274,000	6,017	165,727	108,273	60%
Transfers	176,900	176,900	14,742	103,192	73,708	58%
Total Expenditures	\$2,249,800	\$2,389,800	\$87,983	\$1,292,217	\$1,097,583	54%

Net Revenue (Expenditure)	(\$2,500)	(\$142,500)	\$102,455	\$74,310
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City of West University Place

501 - Vehicle Replacement Fund

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	162,700	162,700	27,881	212,241	(49,541)	130%
Transfers In	757,000	757,000	63,083	441,583	315,417	58%
Total Revenues	\$919,700	\$919,700	\$90,964	\$653,824	\$265,876	71%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Automobiles	110,000	246,924	27,180	39,320	207,604	16%
Light Trucks	-	387,912	193,315	359,441	28,471	93%
Trucks	443,000	743,000	3,139	103,958	639,042	14%
Other Equipment	60,000	60,000	-	3,993	56,007	7%
Total Expenditures	\$613,000	\$1,437,836	\$223,633	\$506,711	\$931,124	35%

Net Revenue (Expenditure)	\$306,700	(\$518,136)	(\$132,669)	\$147,113
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City of West University Place

505 - Asset Replacement Fund

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	77,800	77,800	21,234	139,654	(61,854)	180%
Transfers In	904,300	904,300	75,358	527,508	376,792	58%
Total Revenues	\$982,100	\$982,100	\$96,593	\$667,162	\$314,938	68%

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

Net Revenue (Expenditure)	\$611,200	\$466,200	\$96,593	\$549,711
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City of West University Place

510 - Employee Benefits Fund

July 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	211,224	1,178,533	1,216,867	49%
Miscellaneous	24,500	24,500	5,373	35,304	(10,804)	144%
Transfers In	42,400	42,400	3,533	24,733	17,667	58%
Total Revenues	\$2,462,300	\$2,462,300	\$220,130	\$1,238,570	\$1,223,730	50%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	48,000	48,000	3,495	24,462	23,538	51%
Pers Svcs-Empl Misc	2,430,400	2,430,400	191,179	1,039,722	1,390,678	43%
Total Expenditures	\$2,478,400	\$2,478,400	\$194,673	\$1,064,184	\$1,414,216	43%

Net Revenue (Expenditure)	(\$16,100)	(\$16,100)	\$25,457	\$174,386		
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City of West University Place

511 - Human Resource Services Fund

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	12,000	12,000	2,287	16,077	(4,077)	134%
Transfers In	230,000	230,000	19,167	134,167	95,833	58%
Total Revenues	\$242,000	\$242,000	\$21,454	\$150,244	\$91,756	62%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	36,000	63,057	6,764	38,324	24,733	61%
Pers Svcs-Empl Misc	97,900	97,900	6,205	27,152	70,748	28%
Transfer Out	198,800	198,800	16,567	115,967	82,833	58%
Total Expenditures	\$332,700	\$359,757	\$29,536	\$181,443	178,314	50%

Net Revenue (Expenditure)	(\$90,700)	(\$117,757)	(\$8,082)	(\$31,199)
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City of West University Place

100 - Debt Service Fund

July 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	10,853	6,211,956	121,518	98%
Miscellaneous	32,500	32,500	8,878	39,826	(7,326)	123%
Transfers In	1,560,957	1,560,957	130,080	910,558	650,399	58%
Total Revenues	\$7,926,931	\$7,926,931	\$149,811	\$7,162,340	\$764,591	90%

	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	1,641,731	3,369,257	-	100%
Fiscal Agent Fees	3,300	3,300	1,575	1,575	1,725	48%
Total Expenditures	\$7,857,557	\$7,857,557	\$1,643,306	\$7,855,832	\$1,725	100%

Net Revenue (Expenditure)	\$69,374	\$69,374	(\$1,493,495)	(\$693,491)
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City of West University Place

301 - Capital Projects Fund

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	36,000	36,000	26,473	142,360	(106,360)	395%
Transfers In	200,000	4,850,000	391,667	2,741,667	2,108,333	57%
Total Revenues	\$236,000	\$4,886,000	\$418,140	\$2,884,026	\$2,001,974	59%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	100,000	1,903,839	7,100	154,581	1,749,258	8%
Land Acquisition	-	4,500,000	-	200,000	4,300,000	4%
Professional Services	15,000	1,315,383	53,768	67,499	1,247,884	5%
Construction Costs	85,000	351,172	-	-	351,172	0%
Total Expenditures	\$200,000	\$8,070,394	\$60,868	\$422,080	\$7,648,314	5%

Net Revenue (Expenditure)	\$36,000	(\$3,184,394)	\$357,272	\$2,461,947
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City of West University Place

333 - 2019 Cert of Oblig

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	3,300	3,300	1,338	9,264	(5,964)	281%
Total Revenues	\$3,300	\$3,300	\$1,338	\$9,264	(\$5,964)	281%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Arbitrage/Yield Restriction	-	-	8,764	8,764	(8,764)	-
Technology Projects	-	300,242	-	-	300,242	0%
Total Expenditures		\$300,242	\$8,764	\$8,764	\$291,478	3%

Net Revenue (Expenditure)	\$3,300	(\$296,942)	(\$7,426)	\$500
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City of West University Place

304 - Capital Reserve Fund

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	287,400	287,400	98,470	593,016	(305,616)	206%
Transfers In	-	7,000,000	-	7,000,000	-	100%
Total Revenues	\$287,400	\$7,287,400	\$98,470	\$7,593,016	(\$305,616)	104%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Transfer to Cap Proj Fund	200,000	4,850,000	391,667	2,741,667	2,108,333	57%
Total Expenditures	\$200,000	\$4,850,000	\$391,667	\$2,741,667	\$2,108,333	57%

Net Revenue (Expenditure)	\$87,400	\$2,437,400	(\$293,197)	\$4,851,349
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City of West University Place

302 - 2022 General CO Fund

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	100,054	1,284,848	(1,284,848)	-
Miscellaneous	279,000	279,000	111,627	760,499	(481,499)	273%
Total Revenues	\$279,000	\$279,000	\$211,681	\$2,045,347	(\$1,766,347)	733%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	-	-	-	36,920	(36,920)	-
Capital Outlay	-	25,309,030	251,775	1,632,492	23,676,538	6%
Total Expenditures		\$25,309,030	\$251,775	\$1,669,411	\$23,639,619	7%

Net Revenue (Expenditure)	\$279,000	(\$25,030,030)	(\$40,094)	\$375,936
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City of West University Place

325 - Transportation Improve Fund

July 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	-
Miscellaneous	91,500	91,500	35,413	256,043	(164,543)	280%
Transfers In	800,000	800,000	66,667	466,667	333,333	58%
Total Revenues	\$1,291,500	\$1,291,500	\$102,080	\$722,710	\$568,790	56%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	3,848,325	90,734	273,577	3,574,748	7%
Construction Costs	1,200,000	2,099,210	77,371	879,025	1,220,185	42%
Total Expenditures	\$1,200,000	\$5,947,535	\$168,105	\$1,152,602	4,794,933	19%

Net Revenue (Expenditure)	\$91,500	(\$4,656,035)	(\$66,025)	(\$429,893)
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City of West University Place

340 - Water & Sewer Cap Proj Fund

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	92,500	-	-	92,500	-
Miscellaneous	53,500	53,500	11,405	75,843	(22,343)	142%
Transfers In	675,000	675,000	56,250	393,750	281,250	58%
Total Revenues	\$728,500	\$821,000	\$67,655	\$469,593	\$351,407	57%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	567,424	5,999	59,425	507,998	10%
Construction Costs	675,000	1,814,785	-	211,595	1,603,190	12%
Total Expenditures	\$675,000	\$2,382,208	\$5,999	\$271,020	\$2,111,188	11%

Net Revenue (Expenditure)	\$53,500	(\$1,561,208)	\$61,657	\$198,573
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City of West University Place

341 - 2022 Water/Sewer CO Fund

July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	100,577	690,207	(451,507)	289%
Total Revenues	\$238,700	\$238,700	\$100,577	\$690,207	(\$451,507)	289%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	2,240,454	75,612	317,315	1,923,139	14%
Construction Costs	-	21,480,159	-	-	21,480,159	0%
Other Construction Costs	-	110,736	-	62,489	48,247	56%
Total Expenditures		\$23,831,349	\$75,612	\$379,804	\$23,451,545	2%

Net Revenue (Expenditure)	\$238,700	(\$23,592,649)	\$24,965	\$310,403
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City of West University Place

Special Revenue Funds July 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	11,089	33,286	24,514	58%
Total Expenditures	20,000	20,000	1,103	13,845	6,155	69%
Net Revenue (Expenditure)	\$37,800	\$37,800	\$9,986	\$19,441	\$18,359	51%
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	308,873	667,933	502,867	57%
Net Revenue (Expenditure)	\$0	(\$10,800)	(\$308,873)	(\$667,933)	\$657,133	6185%
Truancy Prevention Fund						
Total Revenues	7400	7,400	1048	7,853	(453)	106%
Net Revenue (Expenditure)	\$7,400	\$7,400	\$1,048	\$7,853	(\$453)	106%
Municipal Jury Fund						
Total Revenues	100	100	21	159	(59)	159%
Net Revenue (Expenditure)	\$100	\$100	\$21	\$159	(\$59)	159%
Court Technology Fund						
Total Revenues	6,900	6,900	918	6,826	74	99%
Total Expenditures	4,000	4,000	-	-	4,000	0%
Net Revenue (Expenditure)	\$2,900	\$2,900	\$918	\$6,826	(\$3,926)	235%

City of West University Place

Special Revenue Funds July 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Tree Replacement Fund						
Total Revenues	42,500	42,500	1,647	55,172	(12,672)	130%
Total Expenditures	50,000	50,000	-	52,655	(2,654)	105%
Net Revenue (Expenditure)	(\$7,500)	(\$7,500)	\$1,647	\$2,517	(\$10,017)	-34%
Court Building Security Fund						
Total Revenues	8,300	8,300	1,242	9,163	(863)	110%
Total Expenditures	9,500	9,500	-	-	9,500	0%
Net Revenue (Expenditure)	(\$1,200)	(\$1,200)	\$1,242	\$9,163	(\$10,363)	-764%
METRO General Mobility Fund						
Total Revenues	755,000	755,000	73,831	366,330	388,670	49%
Total Expenditures	800,000	800,000	66,667	466,667	333,333	58%
Net Revenue (Expenditure)	(\$45,000)	(\$45,000)	\$7,164	(\$100,337)	\$55,337	223%
State Forfeited Property Fund						
Total Revenues	600	600	145	984	(384)	164%
Net Revenue (Expenditure)	\$600	\$600	\$145	\$984	(\$384)	164%

City of West University Place

Special Revenue Funds July 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	1,401	30,989	(10,089)	148%
Net Revenue (Expenditure)	\$20,900	\$20,900	\$1,401	\$30,989	(\$10,089)	148%
Public Safety Training Fund						
Total Revenues	3,200	3,200	194	6,801	(3,601)	213%
Net Revenue (Expenditure)	\$3,200	\$3,200	\$194	\$6,801	(\$3,601)	213%
Fire Special Revenue Fund						
Total Revenues	300	300	1,203	1,601	(1,301)	534%
Net Revenue (Expenditure)	\$300	\$300	\$1,203	\$1,601	(\$1,301)	534%
Good Neighbor Fund						
Total Revenues	2,600	2,600	15	102	2,498	4%
Total Expenditures	2,500	2,500	-	-	2,500	0%
Net Revenue (Expenditure)	\$100	\$100	\$15	\$102	(\$2)	102%
Opioid Settlement Fund						
Total Revenues	200	200	60	2,489	(2,289)	1245%
Net Revenue (Expenditure)	\$200	\$200	\$60	\$2,489	(\$2,289)	1245%