

FINANCIAL SUMMARY FOR THE PERIOD ENDING AUGUST 31, 2024



Attached are the revenue and expenditure reports for the period ending **August 31, 2024**, which reflects 67% 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 above budget for the year. Interest earnings for eight months are at 174% 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, August's billing for July 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 August.

SOLID WASTE FUND

Again, with the one month lag in billing, August 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, upfitting of four police

FINANCIAL SUMMARY FOR THE PERIOD ENDING AUGUST 31, 2024



interceptors, a police car computer and 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 AUGUST 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	4,700,000	4,623,780	76,220
POOR FARM DITCH (HCFCD)	150,000		150,000
ERP SOFTWARE REPLACEMENT	1,579,469	92,408	1,487,061
LIBRARY/COMMUNITY BLDG/SENIOR CENTER	1,150,383	40,977	1,109,406
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	8,270,394	4,926,606	3,343,787
<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	33,764	11,855,401
CITY WIDE STREET & DRAINAGE IMPROVEMENTS EAST	11,321,402	1,814,214	9,507,188
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,098,463	73,387	2,025,076
TOTALS	25,309,030	1,921,366	23,387,664
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
2020 CITY WIDE STREET & DRAINAGE IMPROVEMENTS	3,840,044	295,679	3,544,365
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	1,156,434	4,791,101

FINANCIAL SUMMARY FOR THE PERIOD ENDING AUGUST 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	159,000		159,000
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	2,382,208	271,020	2,111,188
WATER & SEWER 2022 CO			
MILTON CAST IRON WATER LINE REPLACEMENT	3,176,691	30,738	3,145,953
WATER LINE REPLACEMENT PROGRAM	261,772	132,649	129,123
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	140,033.47	389,347
WAKEFOREST WATER PLANT IMPROVEMENTS	487,695	48,249.64	439,445
NEW WATER WELL NO. 10	713,639	69,250.74	644,388
MILTON WATER PLANT IMPROVEMENTS	163,925	34,778.90	129,146
TOTALS	23,831,349	455,699	23,375,650

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

August 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	360,654	15,938,549	1,176,914	93%
Licenses & Permits	994,000	994,000	87,159	760,023	233,977	76%
Intergovernmental	463,700	463,700	-	311	463,389	0%
Charges for Services	3,510,200	3,510,200	501,016	2,728,355	781,845	78%
Fines & Forfeitures	211,000	211,000	17,850	159,765	51,235	76%
Miscellaneous	490,800	490,800	82,139	856,231	(365,431)	174%
Transfers In	1,758,800	1,758,800	146,567	1,172,533	586,267	67%
Total Revenue	\$24,543,963	\$24,543,963	\$1,195,384	\$21,615,768	\$2,928,195	88%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	1,881,990	1,889,490	118,101	1,049,260	840,230	56%
Finance	2,507,850	10,132,850	311,732	8,511,174	1,621,676	84%
Fire	4,411,500	4,443,242	414,628	2,728,293	1,714,949	61%
Parks & Recreation	5,175,550	5,248,462	410,376	2,958,040	2,290,422	56%
Police	6,448,600	6,448,600	464,446	3,853,177	2,595,423	60%
Public Works	4,028,050	4,143,662	365,404	2,485,972	1,657,690	60%
Total Expenditures	\$24,453,540	\$32,306,305	\$2,084,687	\$21,585,915	\$10,720,390	67%

Net Revenue (Expenditure)	\$90,423	(\$7,762,342)	(\$889,303)	\$29,852
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City of West University Place

401 - Water & Sewer Fund

August 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	693,901	4,715,189	4,063,811	54%
Miscellaneous	31,800	31,800	7,129	79,503	(47,703)	250%
Total Revenue	\$8,810,800	\$8,810,800	\$701,030	\$4,794,692	\$4,016,108	54%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,845,557	3,845,557	310,768	2,501,772	1,343,785	65%
Public Works	4,958,800	5,044,945	290,857	3,103,995	1,940,950	62%
Total Expenditures	\$8,804,357	\$8,890,502	\$601,625	\$5,605,767	\$3,284,735	63%

Net Revenue (Expenditure)	\$6,443	(\$79,702)	\$99,405	(\$811,075)
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City of West University Place

402 - Solid Waste Management Fund

August 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	162,953	1,140,883	837,217	58%
Miscellaneous	14,600	14,600	2,614	23,214	(8,614)	159%
Total Revenues	\$1,992,700	\$1,992,700	\$165,567	\$1,164,098	\$828,602	58%

	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	16,677	83,677	138,023	38%
Curbside Recycling	451,950	451,950	44,855	253,776	198,174	56%
Curbside Solid Waste	1,396,600	1,396,600	133,634	918,316	478,284	66%
Total Expenditures	\$2,070,750	\$2,070,750	\$195,167	\$1,257,124	\$813,626	61%

Net Revenue (Expenditure)	(\$78,050)	(\$78,050)	(\$29,599)	(\$93,026)
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City of West University Place

502 - Technology Management Fund

August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	14,600	14,600	3,852	67,969	(53,369)	466%
Transfers In	2,232,700	2,232,700	186,058	1,488,467	744,233	67%
Total Revenues	\$2,247,300	\$2,247,300	\$189,910	\$1,556,436	\$690,864	69%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	580,600	580,600	43,559	357,707	222,893	62%
Operating Expenses	1,358,300	1,358,300	59,287	768,437	589,863	57%
Capital Outlay	134,000	274,000	18,888	184,616	89,384	67%
Transfers	176,900	176,900	14,742	117,933	58,967	67%
Total Expenditures	\$2,249,800	\$2,389,800	\$136,476	\$1,428,693	\$961,107	60%

Net Revenue (Expenditure)	(\$2,500)	(\$142,500)	\$53,434	\$127,743		
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City of West University Place

501 - Vehicle Replacement Fund

August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	162,700	162,700	22,927	235,168	(72,468)	145%
Transfers In	757,000	757,000	63,083	504,667	252,333	67%
Total Revenues	\$919,700.0	\$919,700.0	\$86,010.4	\$739,834.8	\$179,865.2	80%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Automobiles	110,000	246,924	34,141	73,461	173,463	30%
Light Trucks	-	387,912	3,475	362,916	24,996	94%
Trucks	443,000	743,000	3,255	107,213	635,787	14%
Other Equipment	60,000	60,000	31,143	35,136	24,864	59%
Total Expenditures	\$613,000	\$1,437,836	\$72,014	\$578,725	\$859,110	40%

Net Revenue (Expenditure)	\$306,700	(\$518,136)	\$13,997	\$161,109
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City of West University Place

505 - Asset Replacement Fund

August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	77,800	77,800	20,696	160,350	(82,550)	206%
Transfers In	904,300	904,300	75,358	602,867	301,433	67%
Total Revenues	\$982,100	\$982,100	\$96,054	\$763,216	\$218,884	78%

	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	\$0	\$117,451	\$398,449	23%

Net Revenue (Expenditure)	\$611,200	\$466,200	\$96,054	\$645,766
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City of West University Place

510 - Employee Benefits Fund

August 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	154,331	1,332,864	1,062,536	56%
Miscellaneous	24,500	24,500	5,484	40,788	(16,288)	166%
Transfers In	42,400	42,400	3,533	28,267	14,133	67%
Total Revenues	\$2,462,300	\$2,462,300	\$163,348	\$1,401,919	\$1,060,381	57%

	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	27,957	20,043	58%
Pers Svcs-Empl Misc	2,430,400	2,430,400	141,420	1,181,142	1,249,258	49%
Total Expenditures	\$2,478,400	\$2,478,400	\$144,915	\$1,209,099	\$1,269,301	49%

Net Revenue (Expenditure)	(\$16,100)	(\$16,100)	\$18,434	\$192,820
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City of West University Place

511 - Human Resource Services Fund

August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	12,000	12,000	2,173	18,250	(6,250)	152%
Transfers In	230,000	230,000	19,167	153,333	76,667	67%
Total Revenues	\$242,000	\$242,000	\$21,339	\$171,583	\$70,417	71%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	36,000	63,057	4,000	42,324	20,733	67%
Pers Svcs-Empl Misc	97,900	97,900	6,326	33,478	64,422	34%
Transfer Out	198,800	198,800	16,567	132,533	66,267	67%
Total Expenditures	\$332,700	\$359,757	\$26,892	\$208,336	\$151,421	58%

Net Revenue (Expenditure)	(\$90,700)	(\$117,757)	(\$5,553)	(\$36,752)
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City of West University Place

100 - Debt Service Fund

August 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	17,229	6,229,185	104,289	98%
Miscellaneous	32,500	32,500	2,060	41,886	-	129%
Transfers In	1,560,957	1,560,957	130,080	1,040,638	520,319	67%
Total Revenues	\$7,926,931	\$7,926,931	\$149,368	\$7,311,709	\$615,222	92%

	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	-	3,369,257	0.24	100%
Fiscal Agent Fees	3,300	3,300	-	1,575	1,725	48%
Total Expenditures	\$7,857,557	\$7,857,557	\$0	\$7,855,832	\$1,725	100%

Net Revenue (Expenditure)	\$69,374	\$69,374	\$149,368	(\$544,123)
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City of West University Place

301 - Capital Projects Fund

August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	36,000	36,000	23,902	166,262	(130,262)	462%
Transfers In	200,000	5,050,000	391,667	3,133,333	1,916,667	62%
Total Revenues	\$236,000	\$5,086,000	\$415,569	\$3,299,595	\$1,786,405	65%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	100,000	1,903,839	3,500	158,081	1,745,758	8%
Land Acquisition	-	4,700,000	4,473,780	4,673,780	26,220	99%
Professional Services	15,000	1,315,383	27,246	94,745	1,220,638	7%
Construction Costs	85,000	351,172	-	-	351,172	0%
Total Expenditures	\$200,000	\$8,270,394	\$4,504,527	\$4,926,606	\$3,343,787	60%

Net Revenue (Expenditure)	\$36,000	(\$3,184,394)	(\$4,088,958)	(\$1,627,011)
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City of West University Place

333 - 2019 Cert of Oblig

August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	3,300	3,300	1,267	10,531	(7,231)	319%
Total Revenues	\$3,300	\$3,300	\$1,267	\$10,531	(\$7,231)	319%

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

Net Revenue (Expenditure)	\$3,300	(\$296,942)	\$1,267	\$1,767
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City of West University Place

304 - Capital Reserve Fund

August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	287,400	287,400	95,573	688,589	(401,189)	240%
Transfers In	-	7,000,000	-	7,000,000	-	100%
Total Revenues	\$287,400	\$7,287,400	\$95,573	\$7,688,589	(\$401,189)	106%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Transfer to Cap Proj Fund	200,000	5,050,000	391,667	3,133,333	1,916,667	62%
Total Expenditures	\$200,000	\$5,050,000	\$391,667	\$3,133,333	\$1,916,667	62%

Net Revenue (Expenditure)	\$87,400	\$2,237,400	(\$296,094)	\$4,555,255
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City of West University Place

302 - 2022 General CO Fund

August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	-	1,284,848	(1,284,848)	-
Miscellaneous	279,000	279,000	108,141	868,640	(589,640)	311%
Total Revenues	\$279,000	\$279,000	\$108,141	\$2,153,488	(\$1,874,488)	772%

	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	251,955	1,884,446	23,424,584	7%
Total Expenditures		\$25,309,030	\$251,955	\$1,921,366	\$23,387,664	8%

Net Revenue (Expenditure)	\$279,000	(\$25,030,030)	(\$143,814)	\$232,122
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City of West University Place

325 - Transportation Improve Fund

August 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	33,969	290,012	(198,512)	317%
Transfers In	800,000	800,000	66,667	533,333	266,667	67%
Total Revenues	\$1,291,500	\$1,291,500	\$100,635	\$823,345	\$468,155	64%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	3,848,325	586	274,163	3,574,162	7%
Construction Costs	1,200,000	2,099,210	3,246	882,271	1,216,939	42%
Total Expenditures	\$1,200,000	\$5,947,535	\$3,832	\$1,156,434	\$4,791,101	19%

Net Revenue (Expenditure)	\$91,500	(\$4,656,035)	\$96,804	(\$333,089)
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City of West University Place

340 - Water & Sewer Cap Proj Fund

August 31, 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	11,105	86,948	(33,448)	163%
Transfers In	675,000	675,000	56,250	450,000	225,000	67%
Total Revenues	\$728,500	\$821,000	\$67,355	\$536,948	\$284,052	65%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	567,424	-	59,425	565,356	10%
Construction Costs	675,000	1,814,785	-	211,595	1,828,773	12%
Total Expenditures	\$675,000	\$2,382,208	\$0	\$271,020	\$2,394,129	11%

Net Revenue (Expenditure)	\$53,500	(\$1,561,208)	\$67,355	\$265,928
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City of West University Place

341 - 2022 Water/Sewer CO Fund

August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	97,455	787,662	(548,962)	330%
Total Revenues	\$238,700	\$238,700	\$97,455	\$787,662	(\$548,962)	330%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	2,240,454	75,896	393,210	1,847,244	18%
Construction Costs	-	21,480,159	-	-	21,480,159	0%
Other Construction Costs	-	110,736	-	62,489	48,247	56%
Total Expenditures		\$23,831,349	\$75,896	\$455,699	\$23,375,650	2%

Net Revenue (Expenditure)	\$238,700	(\$23,592,649)	\$21,559	\$331,963
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City of West University Place

Special Revenue Funds August 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	2954	36,240	21,560	63%
Total Expenditures	20,000	20,000	2465	16,310	3,690	82%
Net Revenue (Expenditure)	\$37,800	\$37,800	\$489	\$19,930	\$17,870	53%
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	213352	881,284	289,516	75%
Net Revenue (Expenditure)	\$0	(\$10,800)	(\$213,352)	(\$881,284)	\$870,484	8160%
Truancy Prevention Fund						
Total Revenues	7,400	7,400	1127	8,980	(1,580)	121%
Net Revenue (Expenditure)	\$7,400	\$7,400	\$1,127	\$8,980	(\$1,580)	121%
Municipal Jury Fund						
Total Revenues	100	100	23	182	(82)	182%
Net Revenue (Expenditure)	\$100	\$100	\$23	\$182	(\$82)	182%
Court Technology Fund						
Total Revenues	6,900	6,900	976	7,802	(902)	113%
Total Expenditures	4,000	4,000	-	-	7,286	0%
Net Revenue (Expenditure)	\$2,900	\$2,900	\$976	\$7,802	(\$8,188)	269%

City of West University Place

Special Revenue Funds August 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	8114	63,286	(20,786)	149%
Total Expenditures	50,000	50,000	-	52,655	(2,654)	105%
Net Revenue (Expenditure)	(\$7,500)	(\$7,500)	\$8,114	\$10,631	(\$18,131)	-142%
Court Building Security Fund						
Total Revenues	8300	8,300	1311	10,474	(2,174)	126%
Total Expenditures	9500	9,500	-	-	9,500	0%
Net Revenue (Expenditure)	(\$1,200)	(\$1,200)	\$1,311	\$10,474	(\$11,674)	-873%
METRO General Mobility Fund						
Total Revenues	755,000	755,000	74218	440,548	314,452	58%
Total Expenditures	800,000	800,000	66667	533,333	266,667	67%
Net Revenue (Expenditure)	(\$45,000)	(\$45,000)	\$7,552	(\$92,785)	\$47,785	206%
State Forfeited Property Fund						
Total Revenues	600	600	141	1,125	(525)	188%
Net Revenue (Expenditure)	\$600	\$600	\$141	\$1,125	(\$525)	188%

City of West University Place

Special Revenue Funds August 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	3680	34,669	(13,769)	166%
Net Revenue (Expenditure)	\$20,900	\$20,900	\$3,680	\$34,669	(\$13,769)	166%
Public Safety Training Fund						
Total Revenues	3,200	3,200	189	6,990	(3,790)	218%
Net Revenue (Expenditure)	\$3,200	\$3,200	\$189	\$6,990	(\$3,790)	218%
Fire Special Revenue Fund						
Total Revenues	300	300	4591	6,193	(5,893)	2064%
Net Revenue (Expenditure)	\$300	\$300	\$4,591	\$6,193	(\$5,893)	2064%
Good Neighbor Fund						
Total Revenues	2,600	2,600	15	116	2,484	4%
Total Expenditures	2,500	2,500	-	-	2,500	0%
Net Revenue (Expenditure)	\$100	\$100	\$15	\$116	(\$16)	116%
Opioid Settlement Fund						
Total Revenues	200	200	58	2,548	(2,348)	1274%
Net Revenue (Expenditure)	\$200	\$200	\$58	\$2,548	(\$2,348)	1274%