

# FINANCIAL SUMMARY FOR THE PERIOD ENDING OCTOBER 31, 2024

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Attached are the revenue and expenditure reports for the period ending **October 31, 2024**, which reflects 83% 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 \$14.46 million are for 2023 taxes, 99% 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 203% 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 currently are Fire, Police and Public Works.

## **WATER & SEWER UTILITY FUND**

With a one-month lag due to billing in arrears, October's billing for September is slightly above 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 79% of the budget with 8 months billed as of the end of October. At this time, it is projected that surface water will be overbudget by approximately \$290,000.

## **SOLID WASTE FUND**

Again, with the one-month lag in billing, October 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 OCTOBER 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 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, 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 are on target year to date and expenditures are under budget due to vacancy savings with insurances.

## **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 OCTOBER 31, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
<b><u>CAPITAL PROJECT FUND</u></b>			
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	95,208	1,484,261
LIBRARY/COMMUNITY BLDG/SENIOR CENTER	1,150,383	89,517	1,060,866
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	115,332	4,972
<b>TOTALS</b>	<b>8,270,394</b>	<b>5,086,269</b>	<b>3,184,125</b>
<b><u>2019 CO</u></b>			
VIRTUAL GATE	300,242	13,190	287,052
<b>TOTALS</b>	<b>300,242</b>	<b>13,190</b>	<b>287,052</b>
<b><u>GENERAL 2022 CO</u></b>			
PUBLIC WORKS MAINTENANCE FACILITY	11,889,165	34,197	11,854,968
CITY WIDE STREET & DRAINAGE IMPROVEMENTS EAST	11,321,402	3,122,469	8,198,934
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,098,463	79,803	2,018,660
<b>TOTALS</b>	<b>25,309,030</b>	<b>3,236,469</b>	<b>22,072,561</b>
<b><u>TRANSPORTATION IMPROVEMENT FUND</u></b>			
EAST SIDE DRAINAGE*	(1,129,956)	(1,249,943)	119,986
WEST SIDE DRAINAGE*	4,970,000	1,589,677	3,380,323
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	426,133	773,867
<b>TOTALS</b>	<b>5,947,535</b>	<b>1,203,346</b>	<b>4,744,189</b>

\* Budget/expenses broken out between East Side and West Side Drainage. In prior years East Side Drainage included design for both East and West Side which in adjusting has created the negative amounts for East Side.

# FINANCIAL SUMMARY FOR THE PERIOD ENDING OCTOBER 31, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
<b>WATER &amp; SEWER CAPITAL PROJECTS FUND</b>			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	419,338	95,230	324,108
WASTEWATER TREATMENT PLANT IMPROVEMENTS	552,607	25,103	527,505
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	213,521	36,479
WATER WELL NO. 8 INSPECTION & IMPROVEMENTS	473,086		473,086
<b>TOTALS</b>	<b>2,382,208</b>	<b>333,853</b>	<b>2,048,355</b>
<b>WATER &amp; SEWER 2022 CO</b>			
MILTON CAST IRON WATER LINE REPLACEMENT	3,176,691	31,178	3,145,513
WATER LINE REPLACEMENT PROGRAM	261,772	156,918	104,854
WWTP IMPROVEMENTS	17,340,000	2,566	17,337,434
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	178,953.38	350,427
WAKEFOREST WATER PLANT IMPROVEMENTS	487,695	65,324.24	422,371
NEW WATER WELL NO. 10	713,639	82,155.96	631,483
MILTON WATER PLANT IMPROVEMENTS	163,925	36,613.21	127,312
<b>TOTALS</b>	<b>23,831,349</b>	<b>553,708</b>	<b>23,277,641</b>

## 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, ticket writer equipment for Public Works, and the Centennial Celebration have been made.

# City of West University Place

## 101 - General Fund

October 31, 2024

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Revenues</b>						
Taxes	17,115,463	17,115,463	203,077	16,297,415	818,048	95%
Licenses & Permits	994,000	994,000	103,996	966,246	27,754	97%
Intergovernmental	463,700	463,700	-	311	463,389	0%
Charges for Services	3,510,200	3,510,200	265,930	3,295,733	214,467	94%
Fines & Forfeitures	211,000	211,000	28,645	219,738	(8,738)	104%
Miscellaneous	490,800	490,800	61,322	997,401	(506,601)	203%
Transfers In	1,758,800	1,758,800	146,567	1,465,667	293,133	83%
<b>Total Revenue</b>	<b>\$24,543,963</b>	<b>\$24,543,963</b>	<b>\$809,536</b>	<b>\$23,242,511</b>	<b>\$1,301,452</b>	<b>95%</b>

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Expenditures</b>						
Administration	1,881,990	1,889,490	135,855	1,326,115	563,375	70%
Finance	2,507,850	10,132,850	411,886	9,214,239	918,611	91%
Fire	4,411,500	4,443,242	313,020	3,329,962	1,113,280	75%
Parks & Recreation	5,175,550	5,248,462	336,825	3,637,602	1,610,860	69%
Police	6,448,600	6,448,600	509,154	4,823,377	1,625,223	75%
Public Works	4,028,050	4,143,662	272,383	3,096,277	1,047,385	75%
<b>Total Expenditures</b>	<b>\$24,453,540</b>	<b>\$32,306,305</b>	<b>\$1,979,122</b>	<b>\$25,427,572</b>	<b>\$6,878,734</b>	<b>79%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$90,423</b>	<b>(\$7,762,342)</b>	<b>(\$1,169,587)</b>	<b>(\$2,185,061)</b>
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# City of West University Place

## 401 - Water & Sewer Fund

October 31, 2024

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Revenues</b>						
Charges for Services	8,779,000	8,779,000	941,735	6,670,807	2,108,193	76%
Miscellaneous	31,800	31,800	7,794	94,912	-	298%
<b>Total Revenues</b>	<b>\$8,810,800</b>	<b>\$8,810,800</b>	<b>\$949,529</b>	<b>\$6,765,719</b>	<b>\$2,045,081</b>	<b>77%</b>

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Expenditures</b>						
City-Wide	1,564,057	1,564,057	130,080	1,306,377	257,680	84%
Transfers to Other Funds	1,925,000	1,925,000	160,417	1,604,167	320,833	83%
W & S Finance	356,500	356,500	22,075	215,243	141,257	60%
W & S Operations	4,958,800	5,044,945	504,104	3,999,470	1,045,475	79%
<b>Total Expenditures</b>	<b>\$8,804,357</b>	<b>\$8,890,502</b>	<b>\$816,676</b>	<b>\$7,125,257</b>	<b>\$1,765,245</b>	<b>80%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$6,443</b>	<b>(\$79,702)</b>	<b>\$132,853</b>	<b>(\$359,538)</b>
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# City of West University Place

## 402 - Solid Waste Management Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Charges for Services	1,978,100	1,978,100	162,803	1,466,610	511,490	74%
Miscellaneous	14,600	14,600	2,525	28,058	-	192%
<b>Total Revenues</b>	<b>\$1,992,700</b>	<b>\$1,992,700</b>	<b>\$165,327</b>	<b>\$1,494,668</b>	<b>\$498,032</b>	<b>75%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
City-Wide	500	500	-	1,355	-	271%
Curbside Green Waste Recycling	221,700	221,700	64,720	156,622	65,078	71%
Curbside Recycling	451,950	451,950	-	260,252	191,698	58%
Curbside Solid Waste	1,396,600	1,396,600	108,525	1,155,170	241,430	83%
<b>Total Expenditures</b>	<b>\$2,070,750</b>	<b>\$2,070,750</b>	<b>\$150,295</b>	<b>\$1,573,398</b>	<b>\$497,352</b>	<b>76%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$78,050)</b>	<b>(\$78,050)</b>	<b>\$15,032</b>	<b>(\$78,730)</b>
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# City of West University Place

## 502 - Technology Management Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	14,600	14,600	3,818	75,862	(61,262)	520%
Transfers In	2,232,700	2,232,700	186,058	1,860,583	372,117	83%
<b>Total Revenues</b>	<b>\$2,247,300</b>	<b>\$2,247,300</b>	<b>\$189,876</b>	<b>\$1,936,445</b>	<b>\$310,855</b>	<b>86%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Personnel Expenses	580,600	580,600	43,638	445,002	135,598	77%
Operating Expenses	1,358,300	1,358,300	138,541	936,305	421,995	69%
Capital Outlay	134,000	274,000	10,925	247,913	26,087	90%
Transfers	176,900	176,900	14,742	147,417	29,483	83%
<b>Total Expenditures</b>	<b>\$2,249,800</b>	<b>\$2,389,800</b>	<b>\$207,845</b>	<b>\$1,776,636</b>	<b>\$613,164</b>	<b>74%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$2,500)</b>	<b>(\$142,500)</b>	<b>(\$17,969)</b>	<b>\$159,809</b>		
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# City of West University Place

## 501 - Vehicle Replacement Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	162,700	162,700	15,939	266,756	(104,056)	164%
Transfers In	757,000	757,000	63,083	630,833	126,167	83%
<b>Total Revenues</b>	<b>\$919,700</b>	<b>\$919,700</b>	<b>\$79,022</b>	<b>\$897,589</b>	<b>\$22,111</b>	<b>98%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Automobiles	110,000	246,924	-	73,461	173,463	30%
Light Trucks	-	387,912	1,200	368,475	19,437	95%
Trucks	443,000	743,000	-	107,213	635,787	14%
Other Equipment	60,000	60,000	-	35,136	24,864	59%
<b>Total Expenditures</b>	<b>\$613,000</b>	<b>\$1,437,836</b>	<b>\$1,200</b>	<b>\$584,284</b>	<b>\$853,551</b>	<b>41%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$306,700</b>	<b>(\$518,136)</b>	<b>\$77,822</b>	<b>\$313,305</b>
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# City of West University Place

## 505 - Asset Replacement Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	77,800	77,800	20,475	201,188	(123,388)	259%
Transfers In	904,300	904,300	75,358	753,583	150,717	83%
<b>Total Revenues</b>	<b>\$982,100</b>	<b>\$982,100</b>	<b>\$95,833</b>	<b>\$954,772</b>	<b>\$27,328</b>	<b>97%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Other Equipment	370,900	515,900	-	214,024	301,876	41%
<b>Total Expenditures</b>	<b>\$370,900</b>	<b>\$515,900</b>	<b>-</b>	<b>\$214,024</b>	<b>\$301,876</b>	<b>41%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$611,200</b>	<b>\$466,200</b>	<b>\$95,833</b>	<b>\$740,748</b>		
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# City of West University Place

## 510 - Employee Benefits Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Charges for Services	2,395,400	2,395,400	151,249	1,637,042	758,358	68%
Miscellaneous	24,500	24,500	5,016	51,094	(26,594)	209%
Transfers In	42,400	42,400	3,533	35,333	7,067	83%
<b>Total Revenues</b>	<b>\$2,462,300</b>	<b>\$2,462,300</b>	<b>\$159,798</b>	<b>\$1,723,469</b>	<b>\$738,831</b>	<b>70%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Oper-Services	48,000	48,000	3,495	34,946	13,054	73%
Pers Svcs-Empl Misc	2,430,400	2,430,400	185,205	1,507,337	923,063	62%
<b>Total Expenditures</b>	<b>\$2,478,400</b>	<b>\$2,478,400</b>	<b>\$188,699</b>	<b>\$1,542,283</b>	<b>\$936,117</b>	<b>62%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$16,100)</b>	<b>(\$16,100)</b>	<b>(\$28,901)</b>	<b>\$181,186</b>		
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# City of West University Place

## 511 - Human Resource Services Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	12,000	12,000	2,112	22,458	(10,458)	187%
Transfers In	230,000	230,000	19,167	191,667	38,333	83%
<b>Total Revenues</b>	<b>\$242,000</b>	<b>\$242,000</b>	<b>\$21,279</b>	<b>\$214,125</b>	<b>\$27,875</b>	<b>88%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Oper-Services	36,000	63,057	40	42,364	20,693	67%
Pers Svcs-Empl Misc	97,900	97,900	503	34,919	62,981	36%
Transfer Out	198,800	198,800	16,567	165,667	33,133	83%
<b>Total Expenditures</b>	<b>\$332,700</b>	<b>\$359,757</b>	<b>\$17,109</b>	<b>\$242,950</b>	<b>\$116,807</b>	<b>68%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$90,700)</b>	<b>(\$117,757)</b>	<b>\$4,169</b>	<b>(\$28,825)</b>
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# City of West University Place

## 100 - Debt Service Fund

October 31, 2024

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Revenues</b>						
Taxes	6,333,474	6,333,474	5,297	6,239,037	94,437	99%
Miscellaneous	32,500	32,500	2,919	47,275	(14,775)	145%
Transfers In	1,560,957	1,560,957	130,080	1,300,798	260,160	83%
<b>Total Revenues</b>	<b>\$7,926,931</b>	<b>\$7,926,931</b>	<b>\$138,296</b>	<b>\$7,587,110</b>	<b>\$339,821</b>	<b>96%</b>

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Expenditures</b>						
Bond Principal	4,485,000	4,485,000	-	4,485,000	-	100%
Interest on Bonds	3,369,257	3,369,257	-	3,369,257	-	100%
Fiscal Agent Fees	3,300	3,300	-	1,575	1,725	48%
<b>Total Expenditures</b>	<b>\$7,857,557</b>	<b>\$7,857,557</b>	<b>-</b>	<b>\$7,855,832</b>	<b>\$1,725</b>	<b>100%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$69,374</b>	<b>\$69,374</b>	<b>\$138,296</b>	<b>(\$268,722)</b>
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# City of West University Place

## 301 - Capital Projects Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	36,000	36,000	9,610	184,346	(148,346)	512%
Transfers In	200,000	5,050,000	391,667	3,916,667	1,133,333	78%
<b>Total Revenues</b>	<b>\$236,000</b>	<b>\$5,086,000</b>	<b>\$401,276</b>	<b>\$4,101,012</b>	<b>\$984,988</b>	<b>81%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Technology Projects	100,000	1,945,011	108,323	269,204	1,675,807	14%
Land Acquisition	-	4,700,000	-	4,673,780	26,220	99%
Professional Services	15,000	1,315,383	13,783	143,285	1,172,098	11%
Construction Costs	85,000	310,000	-	-	310,000	0%
<b>Total Expenditures</b>	<b>\$200,000</b>	<b>\$8,270,394</b>	<b>\$122,106</b>	<b>\$5,086,269</b>	<b>\$3,184,125</b>	<b>61%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$36,000</b>	<b>(\$3,184,394)</b>	<b>\$279,171</b>	<b>(\$985,257)</b>
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# City of West University Place

## 333 - 2019 Cert of Oblig

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	3,300	3,300	1,235	13,001	(9,701)	394%
<b>Total Revenues</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$1,235</b>	<b>\$13,001</b>	<b>(\$9,701)</b>	<b>394%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Arbitrage/Yield Restriction	-	-	-	8,764	-	-
Technology Projects	-	300,242	4,426	4,426	295,817	1%
<b>Total Expenditures</b>		<b>\$300,242</b>	<b>\$4,426</b>	<b>\$13,190</b>	<b>\$287,052</b>	<b>4%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$3,300</b>	<b>(\$296,942)</b>	<b>(\$3,190)</b>	<b>(\$189)</b>
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# City of West University Place

## 304 - Capital Reserve Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	287,400	287,400	90,310	870,035	(582,635)	303%
Transfers In	-	7,000,000	-	7,000,000	-	100%
<b>Total Revenues</b>	<b>\$287,400</b>	<b>\$7,287,400</b>	<b>\$90,310</b>	<b>\$7,870,035</b>	<b>(\$582,635)</b>	<b>108%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Transfer to Cap Proj Fund	200,000	5,050,000	391,667	3,916,667	1,133,333	78%
<b>Total Expenditures</b>	<b>\$200,000</b>	<b>\$5,050,000</b>	<b>\$391,667</b>	<b>\$3,916,667</b>	<b>\$1,133,333</b>	<b>78%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$87,400</b>	<b>\$2,237,400</b>	<b>(\$301,357)</b>	<b>\$3,953,368</b>
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# City of West University Place

## 302 - 2022 General CO Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	-	1,284,848	(1,284,848)	-
Miscellaneous	279,000	279,000	100,728	1,072,397	(793,397)	384%
<b>Total Revenues</b>	<b>\$279,000</b>	<b>\$279,000</b>	<b>\$100,728</b>	<b>\$2,357,245</b>	<b>(\$2,078,245)</b>	<b>845%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Personnel Expenses	-	75,088	-	55,512	19,576	74%
Capital Outlay	-	25,233,942	763,515	3,180,956	22,052,986	13%
<b>Total Expenditures</b>		<b>\$25,309,030</b>	<b>\$763,515</b>	<b>\$3,236,469</b>	<b>\$22,072,561</b>	<b>13%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$279,000</b>	<b>(\$25,030,030)</b>	<b>(\$662,788)</b>	<b>(\$879,224)</b>
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# City of West University Place

## 325 - Transportation Improve Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	400,000	400,000	-	-	400,000	0%
Miscellaneous	91,500	91,500	34,010	357,491	(265,991)	391%
Transfers In	800,000	800,000	66,667	666,667	133,333	83%
<b>Total Revenues</b>	<b>\$1,291,500</b>	<b>\$1,291,500</b>	<b>\$100,677</b>	<b>\$1,024,158</b>	<b>\$267,342</b>	<b>79%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Professional Services	-	3,892,382	83,818	359,000	3,533,382	9%
Construction Costs	1,200,000	2,055,152	-	844,346	1,210,807	41%
<b>Total Expenditures</b>	<b>\$1,200,000</b>	<b>\$5,947,535</b>	<b>\$83,029</b>	<b>\$1,203,346</b>	<b>\$4,744,189</b>	<b>20%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$91,500</b>	<b>(\$4,656,035)</b>	<b>\$17,648</b>	<b>(\$179,188)</b>
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# City of West University Place

## 340 - Water & Sewer Cap Proj Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	92,500	-	-	92,500	0%
Miscellaneous	53,500	53,500	11,350	109,389	(55,889)	204%
Transfers In	675,000	675,000	56,250	562,500	112,500	83%
<b>Total Revenues</b>	<b>\$728,500</b>	<b>\$821,000</b>	<b>\$67,600</b>	<b>\$671,889</b>	<b>\$149,111</b>	<b>82%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Professional Services	-	1,120,031	6,793	120,333	999,698	11%
Construction Costs	675,000	1,262,178	-	213,521	1,048,657	17%
Other Construction Costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$675,000</b>	<b>\$2,382,208</b>	<b>\$6,793</b>	<b>\$333,853</b>	<b>\$2,048,355</b>	<b>14%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$53,500</b>	<b>(\$1,561,208)</b>	<b>\$60,807</b>	<b>\$338,035</b>
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# City of West University Place

## 341 - 2022 Water/Sewer CO Fund

October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	238,700	238,700	94,611	976,801	(738,101)	409%
<b>Total Revenues</b>	<b>\$238,700</b>	<b>\$238,700</b>	<b>\$94,611</b>	<b>\$976,801</b>	<b>(\$738,101)</b>	<b>409%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Professional Services	-	2,315,102	108,109	553,708	1,761,394	24%
Construction Costs	-	21,468,000	-	-	21,468,000	0%
Other Construction Costs	-	48,247	(62,489)	-	48,247	0%
<b>Total Expenditures</b>		<b>\$23,831,349</b>	<b>\$45,620</b>	<b>\$553,708</b>	<b>\$23,277,641</b>	<b>2%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$238,700</b>	<b>(\$23,592,649)</b>	<b>\$48,991</b>	<b>\$423,093</b>
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# City of West University Place

## Special Revenue Funds October 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Parks Donation Fund</b>						
Total Revenues	57800	57,800	22146	66,757	(8,957)	115%
Total Expenditures	20000	20,000	3602	19,809	191	99%
<b>Net Revenue (Expenditure)</b>	<b>\$37,800</b>	<b>\$37,800</b>	<b>\$18,543</b>	<b>\$46,949</b>	<b>(\$9,149)</b>	<b>124%</b>
<b>Friends of West U Parks Fund</b>						
Total Revenues	1160000	1,160,000	-	-	1,160,000	0%
Total Expenditures	1160000	1,170,800	7560	890,498	280,302	76%
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>(\$10,800)</b>	<b>(\$7,560)</b>	<b>(\$890,498)</b>	<b>\$879,698</b>	<b>8245%</b>
<b>Truancy Prevention Fund</b>						
Total Revenues	7400	7,400	1210	11,788	(4,388)	159%
<b>Net Revenue (Expenditure)</b>	<b>\$7,400</b>	<b>\$7,400</b>	<b>\$1,210</b>	<b>\$11,788</b>	<b>(\$4,388)</b>	<b>159%</b>
<b>Municipal Jury Fund</b>						
Total Revenues	100	100	24	238	(138)	238%
<b>Net Revenue (Expenditure)</b>	<b>\$100</b>	<b>\$100</b>	<b>\$24</b>	<b>\$238</b>	<b>(\$138)</b>	<b>238%</b>
<b>Court Technology Fund</b>						
Total Revenues	6900	6,900	1028	10,206	(3,306)	148%
Total Expenditures	4000	4,000	1126	4,412	(412)	110%
<b>Net Revenue (Expenditure)</b>	<b>\$2,900</b>	<b>\$2,900</b>	<b>(\$98)</b>	<b>\$5,794</b>	<b>(\$2,894)</b>	<b>200%</b>

# City of West University Place

## Tree Replacement Fund

Total Revenues	42500	42,500	10099	74,971	(32,471)	176%
Total Expenditures	50000	50,000	-	52,655	(2,655)	105%
<b>Net Revenue (Expenditure)</b>	<b>(\$7,500)</b>	<b>(\$7,500)</b>	<b>\$10,099</b>	<b>\$22,316</b>	<b>(\$29,816)</b>	<b>-298%</b>

## Court Building Security Fund

Total Revenues	8300	8,300	1382	13,642	(5,342)	164%
Total Expenditures	9500	9,500	685	1,635	7,865	17%
<b>Net Revenue (Expenditure)</b>	<b>(\$1,200)</b>	<b>(\$1,200)</b>	<b>\$697</b>	<b>\$12,007</b>	<b>(\$13,207)</b>	<b>-1001%</b>

## METRO General Mobility Fund

Total Revenues	755000	755,000	72320	585,412	169,588	78%
Total Expenditures	800000	800,000	66667	666,667	133,333	83%
<b>Net Revenue (Expenditure)</b>	<b>(\$45,000)</b>	<b>(\$45,000)</b>	<b>\$5,653</b>	<b>(\$81,254)</b>	<b>\$36,254</b>	<b>181%</b>

## State Forfeited Property Fund

Total Revenues	600	600	138	1,400	(800)	233%
<b>Net Revenue (Expenditure)</b>	<b>\$600</b>	<b>\$600</b>	<b>\$138</b>	<b>\$1,400</b>	<b>(\$800)</b>	<b>233%</b>

## Fed Forfeited Property Fund

Total Revenues	20900	20,900	513	98,076	(77,176)	469%
<b>Net Revenue (Expenditure)</b>	<b>\$20,900</b>	<b>\$20,900</b>	<b>\$513</b>	<b>\$98,076</b>	<b>(\$77,176)</b>	<b>469%</b>

## Public Safety Training Fund

Total Revenues	3200	3,200	185	7,359	(4,159)	230%
<b>Net Revenue (Expenditure)</b>	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$185</b>	<b>\$7,359</b>	<b>(\$4,159)</b>	<b>230%</b>

# City of West University Place

## Fire Special Revenue Fund

Total Revenues	300	300	94	6,379	(6,079)	2126%
<b>Net Revenue (Expenditure)</b>	<b>\$300</b>	<b>\$300</b>	<b>\$94</b>	<b>\$6,379</b>	<b>(\$6,079)</b>	<b>2126%</b>

## Good Neighbor Fund

Total Revenues	2600	2,600	305	436	2,164	17%
Total Expenditures	2500	2,500	-	-	2,500	0%
<b>Net Revenue (Expenditure)</b>	<b>\$100</b>	<b>\$100</b>	<b>\$305</b>	<b>\$436</b>	<b>(\$336)</b>	<b>436%</b>

## Opioid Settlement Fund

Total Revenues	200	200	57	2,662	(2,462)	1331%
<b>Net Revenue (Expenditure)</b>	<b>\$200</b>	<b>\$200</b>	<b>\$57</b>	<b>\$2,662</b>	<b>(\$2,462)</b>	<b>1331%</b>