

FINANCIAL SUMMARY FOR THE PERIOD ENDING SEPTEMBER 30, 2024



Attached are the revenue and expenditure reports for the period ending **September 30, 2024**, which reflects 75% 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 \$14.45 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 191% of the budget. The majority of the Intergovernmental revenue budget is the amount due from Southside Place in accordance with the Master Interlocal Cooperation Contract and payable in December.

All departments, with the exception of Finance, are below their pro-rata share of the budget. The Finance department includes the \$7M transfer to the Capital Reserve Fund. Half of the first payroll paid in January 2024 was expensed back to December 2023 since it is for 2023 time worked. Departments that have vacancies at this time are Fire, Police and Public Works.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears, September's billing for August 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 67% of the budget with 7 months billed as of the end of August.

SOLID WASTE FUND

Again, with the one month lag in billing, September 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 interceptors, a police car computer and docking station, a Chevy Equinox for Code

FINANCIAL SUMMARY FOR THE PERIOD ENDING SEPTEMBER 30, 2024



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 SEPTEMBER 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	4,700,000	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	75,734	1,074,649
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	4,964,163	3,306,230
<u>2019 CO</u>			
VIRTUAL GATE	300,242	8,764	291,478
TOTALS	300,242	8,764	291,478
<u>GENERAL 2022 CO</u>			
PUBLIC WORKS MAINTENANCE FACILITY	11,889,165	34,197	11,854,968
CITY WIDE STREET & DRAINAGE IMPROVEMENTS EAST	11,321,402	2,358,953	8,962,449
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,098,463	79,803	2,018,660
TOTALS	25,309,030	2,472,953	22,836,077
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
EAST SIDE DRAINAGE*	(1,129,956)	(1,330,693)	200,736
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	423,854	776,146
TOTALS	5,947,535	1,120,317	4,827,218

* 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 SEPTEMBER 30, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
WATER & SEWER CAPITAL PROJECTS FUND			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	419,338	91,149	328,188
WASTEWATER TREATMENT PLANT IMPROVEMENTS	552,607	22,390	530,217
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
TOTALS	2,382,208	327,060	2,055,148
WATER & SEWER 2022 CO			
MILTON CAST IRON WATER LINE REPLACEMENT	3,176,691	30,738	3,145,953
WATER LINE REPLACEMENT PROGRAM	261,772	202,443	59,329
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	162,675.94	366,704
WAKEFOREST WATER PLANT IMPROVEMENTS	487,695	56,477.62	431,217
NEW WATER WELL NO. 10	713,639	80,429.17	633,210
MILTON WATER PLANT IMPROVEMENTS	163,925	35,247.24	128,678
TOTALS	23,831,349	570,577	23,260,772

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 September 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	155,790	16,094,339	1,021,124	94%
Licenses & Permits	994,000	994,000	102,227	862,250	131,750	87%
Intergovernmental	463,700	463,700	-	311	463,389	0%
Charges for Services	3,510,200	3,510,200	301,448	3,029,803	480,397	86%
Fines & Forfeitures	211,000	211,000	31,328	191,093	19,907	91%
Miscellaneous	490,800	490,800	79,848	936,079	(445,279)	191%
Transfers In	1,758,800	1,758,800	146,567	1,319,100	439,700	75%
Total Revenue	\$24,543,963	\$24,543,963	\$817,207	\$22,432,975	\$2,110,988	91%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	1,881,990	1,889,490	140,989	1,190,260	699,230	63%
Finance	2,507,850	10,132,850	290,728	8,802,353	1,330,497	87%
Fire	4,411,500	4,443,242	288,648	3,016,942	1,426,300	68%
Parks & Recreation	5,175,550	5,248,462	342,733	3,300,778	1,947,684	63%
Police	6,448,600	6,448,600	460,948	4,314,223	2,134,377	67%
Public Works	4,028,050	4,143,662	337,864	2,823,894	1,319,768	68%
Total Expenditures	\$24,453,540	\$32,306,305	\$1,861,911	\$23,448,449	\$8,857,856	73%

Net Revenue (Expenditure)	\$90,423	(\$7,762,342)	(\$1,044,704)	(\$1,015,474)
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City of West University Place

401 - Water & Sewer Fund

September 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	1,013,883	5,729,072	3,049,928	65%
Miscellaneous	31,800	31,800	7,615	87,117	(55,317)	274%
Total Revenue	\$8,810,800	\$8,810,800	\$1,021,498	\$5,816,190	\$2,994,610	66%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,845,557	3,845,557	311,442	2,813,214	1,032,343	73%
Public Works	4,958,800	5,044,945	391,371	3,495,366	1,549,579	69%
Total Expenditures	\$8,804,357	\$8,890,502	\$702,814	\$6,308,581	\$2,581,921	71%

Net Revenue (Expenditure)	\$6,443	(\$79,702)	\$318,685	(\$492,391)
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City of West University Place

402 - Solid Waste Management Fund

September 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	162,924	1,303,807	674,293	66%
Miscellaneous	14,600	14,600	2,320	25,534	-	175%
Total Revenues	\$1,992,700	\$1,992,700	\$165,243	\$1,329,341	\$663,359	67%

	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	8,225	91,902	129,798	41%
Curbside Recycling	451,950	451,950	29,426	283,202	168,748	63%
Curbside Solid Waste	1,396,600	1,396,600	128,329	1,046,645	349,955	75%
Total Expenditures	\$2,070,750	\$2,070,750	\$165,980	\$1,423,104	\$647,646	69%

Net Revenue (Expenditure)	(\$78,050)	(\$78,050)	(\$737)	(\$93,763)
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City of West University Place

502 - Technology Management Fund

September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	14,600	14,600	4,075	72,044	(57,444)	493%
Transfers In	2,232,700	2,232,700	186,058	1,674,525	558,175	75%
Total Revenues	\$2,247,300	\$2,247,300	\$190,133	\$1,746,569	\$500,731	78%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	580,600	580,600	43,657	401,364	179,236	69%
Operating Expenses	1,358,300	1,358,300	29,327	797,764	560,536	59%
Capital Outlay	134,000	274,000	52,372	236,988	37,012	86%
Transfers	176,900	176,900	14,742	132,675	44,225	75%
Total Expenditures	\$2,249,800	\$2,389,800	\$140,098	\$1,568,791	\$821,009	66%

Net Revenue (Expenditure)	(\$2,500)	(\$142,500)	\$50,035	\$177,778		
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City of West University Place

501 - Vehicle Replacement Fund

September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	162,700	162,700	15,649	250,817	(88,117)	154%
Transfers In	757,000	757,000	63,083	567,750	189,250	75%
Total Revenues	\$919,700	\$919,700	\$78,733	\$818,567	\$101,133	89%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Automobiles	110,000	246,924	-	73,461	173,463	30%
Light Trucks	-	387,912	4,359	367,275	20,637	95%
Trucks	443,000	743,000	-	107,213	635,787	14%
Other Equipment	60,000	60,000	-	35,136	24,864	59%
Total Expenditures	\$613,000	\$1,437,836	\$4,359	\$583,084	\$854,751	41%

Net Revenue (Expenditure)	\$306,700	(\$518,136)	\$74,374	\$235,483
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City of West University Place

505 - Asset Replacement Fund

September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	77,800	77,800	20,364	180,714	(102,914)	232%
Transfers In	904,300	904,300	75,358	678,225	226,075	75%
Total Revenues	\$982,100	\$982,100	\$95,722	\$858,939	\$123,161	87%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Other Equipment	370,900	515,900	96,573	214,024	301,876	41%
Total Expenditures	\$370,900	\$515,900	\$96,573	\$214,024	\$301,876	41%

Net Revenue (Expenditure)	\$611,200	\$466,200	(\$851)	\$644,915
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City of West University Place

510 - Employee Benefits Fund

September 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	152,929	1,485,793	909,607	62%
Miscellaneous	24,500	24,500	5,290	46,078	(21,578)	188%
Transfers In	42,400	42,400	3,533	31,800	10,600	75%
Total Revenues	\$2,462,300	\$2,462,300	\$161,753	\$1,563,671	\$898,629	64%

	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	31,451	16,549	66%
Pers Svcs-Empl Misc	2,430,400	2,430,400	140,991	1,322,133	1,108,267	54%
Total Expenditures	\$2,478,400	\$2,478,400	\$144,485	\$1,353,584	\$1,124,816	55%

Net Revenue (Expenditure)	(\$16,100)	(\$16,100)	\$17,267	\$210,087		
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City of West University Place

511 - Human Resource Services Fund

September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	12,000	12,000	2,096	20,346	(8,346)	170%
Transfers In	230,000	230,000	19,167	172,500	57,500	75%
Total Revenues	\$242,000	\$242,000	\$21,263	\$192,846	\$49,154	80%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	36,000	63,057	-	42,324	20,733	67%
Pers Svcs-Empl Misc	97,900	97,900	938	34,416	63,484	35%
Transfer Out	198,800	198,800	16,567	149,100	49,700	75%
Total Expenditures	\$332,700	\$359,757	\$17,505	\$225,840	\$133,917	63%

Net Revenue (Expenditure)	(\$90,700)	(\$117,757)	\$3,758	(\$32,994)
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City of West University Place

100 - Debt Service Fund

September 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	4,556	6,233,740	99,734	98%
Miscellaneous	32,500	32,500	2,470	44,356	(11,856)	136%
Transfers In	1,560,957	1,560,957	130,080	1,170,718	390,239	75%
Total Revenues	\$7,926,931	\$7,926,931	\$137,105	\$7,448,814	\$478,117	94%

	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	-	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	\$137,105	(\$407,018)
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City of West University Place

301 - Capital Projects Fund

September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	36,000	36,000	8,474	174,736	(138,736)	485%
Transfers In	200,000	5,050,000	391,667	3,525,000	1,525,000	70%
Total Revenues	\$236,000	\$5,086,000	\$400,141	\$3,699,736	\$1,386,264	73%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	100,000	1,903,839	2,800	160,881	1,742,958	8%
Land Acquisition	-	4,700,000	-	4,673,780	26,220	99%
Professional Services	15,000	1,315,383	34,757	129,502	1,185,881	10%
Construction Costs	85,000	351,172	-	-	351,172	0%
Total Expenditures	\$200,000	\$8,270,394	\$37,557	\$4,964,163	\$3,306,230	60%

Net Revenue (Expenditure)	\$36,000	(\$3,184,394)	\$362,584	(\$1,264,427)
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City of West University Place

333 - 2019 Cert of Oblig

September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	3,300	3,300	1,234	11,765	(8,465)	357%
Total Revenues	\$3,300	\$3,300	\$1,234	\$11,765	(\$8,465)	357%

	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)	\$1,234	\$3,001
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City of West University Place

304 - Capital Reserve Fund

September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	287,400	287,400	91,137	779,725	(492,325)	271%
Transfers In	-	7,000,000	-	7,000,000	-	100%
Total Revenues	\$287,400	\$7,287,400	\$91,137	\$7,779,725	(\$492,325)	107%

	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	3,525,000	1,525,000	70%
Total Expenditures	\$200,000	\$5,050,000	\$391,667	\$3,525,000	\$1,525,000	70%

Net Revenue (Expenditure)	\$87,400	\$2,237,400	(\$300,530)	\$4,254,725
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City of West University Place

302 - 2022 General CO Fund

September 30, 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	103,030	971,670	(692,670)	348%
Total Revenues	\$279,000	\$279,000	\$103,030	\$2,256,517	(\$1,977,517)	809%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	-	-	18,593	55,512	(55,512)	-
Capital Outlay	-	25,309,030	532,995	2,417,441	22,891,589	10%
Total Expenditures		\$25,309,030	\$551,587	\$2,472,953	\$22,836,077	10%

Net Revenue (Expenditure)	\$279,000	(\$25,030,030)	(\$448,558)	(\$216,436)
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City of West University Place

325 - Transportation Improve Fund

September 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	0%
Miscellaneous	91,500	91,500	33,469	323,481	(231,981)	354%
Transfers In	800,000	800,000	66,667	600,000	200,000	75%
Total Revenues	\$1,291,500	\$1,291,500	\$100,136	\$923,481	\$368,019	72%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	3,848,325	1,019	275,182	3,573,143	7%
Construction Costs	1,200,000	2,099,210	(37,137)	845,134	1,254,076	40%
Total Expenditures	\$1,200,000	\$5,947,535	(\$36,117)	\$1,120,317	\$4,827,218	19%

Net Revenue (Expenditure)	\$91,500	(\$4,656,035)	\$136,253	(\$196,836)
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City of West University Place

340 - Water & Sewer Cap Proj Fund

September 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	11,091	98,039	(44,539)	183%
Transfers In	675,000	675,000	56,250	506,250	168,750	75%
Total Revenues	\$728,500	\$821,000	\$67,341	\$604,289	\$216,711	74%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	567,424	54,114	113,539	453,884	20%
Construction Costs	675,000	1,814,785	1,926	213,521	1,601,264	12%
Other Construction Costs	-	-	-	-	-	-
Total Expenditures	\$675,000	\$2,382,208	\$56,040	\$327,060	\$2,055,148	14%

Net Revenue (Expenditure)	\$53,500	(\$1,561,208)	\$11,301	\$277,229
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City of West University Place

341 - 2022 Water/Sewer CO Fund

September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	94,528	882,190	(643,490)	370%
Total Revenues	\$238,700	\$238,700	\$94,528	\$882,190	(\$643,490)	370%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	2,240,454	114,877	508,088	1,732,367	23%
Construction Costs	-	21,480,159	-	-	21,480,159	0%
Other Construction Costs	-	110,736	-	62,489	48,247	56%
Total Expenditures		\$23,831,349	\$114,877	\$570,577	\$23,260,772	2%

Net Revenue (Expenditure)	\$238,700	(\$23,592,649)	(\$20,350)	\$311,613
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City of West University Place

Special Revenue Funds September 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	8372	44,612	13,188	77%
Total Expenditures	20000	20,000	(104)	16,206	3,794	81%
Net Revenue (Expenditure)	\$37,800	\$37,800	\$8,475	\$28,406	\$9,394	75%
Friends of West U Parks Fund						
Total Revenues	1160000	1,160,000	-	-	1,160,000	0%
Total Expenditures	1160000	1,170,800	1654	882,938	287,862	75%
Net Revenue (Expenditure)	\$0	(\$10,800)	(\$1,654)	(\$882,938)	\$872,138	8175%
Truancy Prevention Fund						
Total Revenues	7400	7,400	1598	10,578	(3,178)	143%
Net Revenue (Expenditure)	\$7,400	\$7,400	\$1,598	\$10,578	(\$3,178)	143%
Municipal Jury Fund						
Total Revenues	100	100	32	214	(114)	214%
Net Revenue (Expenditure)	\$100	\$100	\$32	\$214	(\$114)	214%

City of West University Place

Special Revenue Funds September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Court Technology Fund						
Total Revenues	6900	6,900	1376	9,178	(2,278)	133%
Total Expenditures	4000	4,000	3286	3,286	714	82%
Net Revenue (Expenditure)	\$2,900	\$2,900	(\$1,910)	\$5,892	(\$2,992)	203%
Tree Replacement Fund						
Total Revenues	42500	42,500	1586	64,872	(22,372)	153%
Total Expenditures	50000	50,000	-	52,655	(2,655)	105%
Net Revenue (Expenditure)	(\$7,500)	(\$7,500)	\$1,586	\$12,217	(\$19,717)	-163%
Court Building Security Fund						
Total Revenues	8300	8,300	1786	12,260	(3,960)	148%
Total Expenditures	9500	9,500	950	950	8,550	10%
Net Revenue (Expenditure)	(\$1,200)	(\$1,200)	\$836	\$11,310	(\$12,510)	-942%
METRO General Mobility Fund						
Total Revenues	755000	755,000	72545	513,093	241,907	68%
Total Expenditures	800000	800,000	66667	600,000	200,000	75%
Net Revenue (Expenditure)	(\$45,000)	(\$45,000)	\$5,878	(\$86,907)	\$41,907	193%

City of West University Place

Special Revenue Funds September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
State Forfeited Property Fund						
Total Revenues	600	600	137	1,262	(662)	210%
Net Revenue (Expenditure)	\$600	\$600	\$137	\$1,262	(\$662)	210%
Fed Forfeited Property Fund						
Total Revenues	20900	20,900	62895	97,564	(76,664)	467%
Net Revenue (Expenditure)	\$20,900	\$20,900	\$62,895	\$97,564	(\$76,664)	467%
Public Safety Training Fund						
Total Revenues	3200	3,200	184	7,174	(3,974)	224%
Net Revenue (Expenditure)	\$3,200	\$3,200	\$184	\$7,174	(\$3,974)	224%
Fire Special Revenue Fund						
Total Revenues	300	300	92	6,285	(5,985)	2095%
Net Revenue (Expenditure)	\$300	\$300	\$92	\$6,285	(\$5,985)	2095%
Good Neighbor Fund						
Total Revenues	2600	2,600	14	131	2,469	5%
Total Expenditures	2500	2,500	-	-	2,500	0%
Net Revenue (Expenditure)	\$100	\$100	\$14	\$131	(\$31)	131%
Opioid Settlement Fund						

City of West University Place

Special Revenue Funds September 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Total Revenues	200	200	57	2,605	(2,405)	1302%
Net Revenue (Expenditure)	\$200	\$200	\$57	\$2,605	(\$2,405)	1302%