

FINANCIAL SUMMARY FOR THE PERIOD ENDING November 30, 2024



Attached are the revenue and expenditure reports for the period ending **November 30, 2024**, which reflects 92% 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 eleven months are at 214% 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, Parks, and Public Works.

WATER & SEWER UTILITY FUND

With a one-month lag due to billing in arrears, November's billing for October is 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 and paid as of the end of November. 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, November 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

FINANCIAL SUMMARY FOR THE PERIOD ENDING November 30, 2024



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 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 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 November 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	96,608	1,482,861
LIBRARY/COMMUNITY BLDG/SENIOR CENTER	1,150,383	113,312	1,037,071
RADIO REPLACEMENTS-2024	100,000	13,561	86,439
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
TOTALS	8,270,394	5,275,026	2,995,368
<u>2019 CO</u>			
VIRTUAL GATE	300,242	14,548	285,694
TOTALS	300,242	14,548	285,694
<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	3,776,464	7,544,939
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,098,463	232,231	1,866,232
TOTALS	25,309,030	4,042,891	21,266,139
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
EAST SIDE DRAINAGE*	(1,129,956)	(1,192,501)	62,544
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	428,976	771,024
TOTALS	5,947,535	1,263,631	4,683,904

* 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 November 30, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
WATER & SEWER CAPITAL PROJECTS FUND			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	419,338	102,383	316,955
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
TOTALS	2,382,208	341,006	2,041,202
WATER & SEWER 2022 CO			
MILTON CAST IRON WATER LINE REPLACEMENT	3,176,691	31,178	3,145,513
WATER LINE REPLACEMENT PROGRAM	261,772	160,002	101,770
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	350,427
WAKEFOREST WATER PLANT IMPROVEMENTS	487,695	70,531	417,164
NEW WATER WELL NO. 10	713,639	84,356	629,283
MILTON WATER PLANT IMPROVEMENTS	163,925	42,769	121,156
TOTALS	23,831,349	570,354	23,260,995

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, professional development for Court, and the Centennial Celebration have been made.

City of West University Place

101 - General Fund

November 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	294,407	16,591,823	523,640	97%
Licenses & Permits	994,000	994,000	88,358	1,054,604	(60,604)	106%
Intergovernmental	463,700	463,700	-	311	463,389	0%
Charges for Services	3,510,200	3,510,200	222,651	3,518,384	(8,184)	100%
Fines & Forfeitures	211,000	211,000	18,512	238,250	(27,250)	113%
Miscellaneous	490,800	490,800	52,100	1,049,501	(558,701)	214%
Transfers In	1,758,800	1,758,800	146,567	1,612,233	146,567	92%
Total Revenue	\$24,543,963	\$24,543,963	\$822,595	\$24,065,106	\$478,857	98%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	1,881,990	1,889,490	150,523	1,476,638	412,852	78%
Finance	2,507,850	10,132,850	218,629	9,432,868	699,982	93%
Fire	4,411,500	4,443,242	389,254	3,719,216	724,026	84%
Parks & Recreation	5,175,550	5,248,462	368,248	4,005,850	1,242,612	76%
Police	6,448,600	6,448,600	561,104	5,384,481	1,064,119	83%
Public Works	4,028,050	4,143,662	348,480	3,444,758	698,904	83%
Total Expenditures	\$24,453,540	\$32,306,305	\$2,036,238	\$27,463,810	\$4,842,495	85%

Net Revenue (Expenditure)

\$90,423 (\$7,762,342) (\$1,213,643) (\$3,398,704)

City of West University Place

401 - Water & Sewer Fund

November 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	1,048,316	7,719,123	1,059,877	88%
Miscellaneous	31,800	31,800	7,891	102,803	(71,003)	323%
Total Revenue	\$8,810,800	\$8,810,800	\$1,056,207	\$7,821,926	\$988,874	89%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,845,557	3,845,557	315,946	3,441,732	403,825	89%
Public Works	4,958,800	5,044,945	199,545	4,199,015	845,930	83%
Total Expenditures	\$8,804,357	\$8,890,502	\$515,491	\$7,640,747	\$1,249,755	86%

Net Revenue (Expenditure)	\$6,443	(\$79,702)	\$540,716	\$181,179
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City of West University Place

402 - Solid Waste Management Fund

November 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	162,793	1,629,403	348,697	82%
Miscellaneous	14,600	14,600	2,095	30,154	-	207%
Total Revenues	\$1,992,700	\$1,992,700	\$164,888	\$1,659,557	\$333,143	83%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
City-Wide	500	500	-	1,355	-	271%
Curbside Green Waste Recycling	221,700	221,700	18,539	175,161	46,539	79%
Curbside Recycling	451,950	451,950	28,003	288,255	163,695	64%
Curbside Solid Waste	1,396,600	1,396,600	98,009	1,253,179	143,421	90%
Total Expenditures	\$2,070,750	\$2,070,750	\$144,551	\$1,717,950	\$352,800	83%

Net Revenue (Expenditure)	(\$78,050)	(\$78,050)	\$20,337	(\$58,393)
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City of West University Place

502 - Technology Management Fund

November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	14,600	14,600	4,207	80,069	(65,469)	548%
Transfers In	2,232,700	2,232,700	186,058	2,046,642	186,058	92%
Total Revenues	\$2,247,300	\$2,247,300	\$190,265	\$2,126,710	\$120,590	95%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	580,600	580,600	63,211	508,213	72,387	88%
Operating Expenses	1,358,300	1,358,300	58,430	994,735	363,565	73%
Capital Outlay	134,000	274,000	-	239,506	34,494	87%
Transfers	176,900	176,900	14,742	162,158	14,742	92%
Total Expenditures	\$2,249,800	\$2,389,800	\$127,977	\$1,904,613	\$485,187	80%

Net Revenue (Expenditure)	(\$2,500)	(\$142,500)	\$62,288	\$222,097		
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City of West University Place

501 - Vehicle Replacement Fund

November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	162,700	162,700	14,859	281,614	(118,914)	173%
Transfers In	757,000	757,000	63,083	693,917	63,083	92%
Total Revenues	\$919,700	\$919,700	\$77,942	\$975,531	(\$55,831)	106%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Automobiles	110,000	246,924	3,928	77,388	169,535	31%
Light Trucks	-	387,912	-	368,475	19,437	95%
Trucks	443,000	743,000	103	107,316	635,684	14%
Other Equipment	60,000	60,000	3,713	38,849	21,151	65%
Total Expenditures	\$613,000	\$1,437,836	\$7,744	\$592,028	\$845,808	41%

Net Revenue (Expenditure)	\$306,700	(\$518,136)	\$70,198	\$383,503
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City of West University Place

505 - Asset Replacement Fund

November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	29,513	29,513	(29,513)	-
Miscellaneous	77,800	77,800	19,063	220,251	(142,451)	283%
Transfers In	904,300	904,300	75,358	828,942	75,358	92%
Total Revenues	\$982,100	\$982,100	\$123,934	\$1,078,705	(\$96,605)	110%

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

Net Revenue (Expenditure)	\$611,200	\$466,200	\$123,934	\$864,682
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City of West University Place

510 - Employee Benefits Fund

November 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	152,822	1,789,864	605,536	75%
Miscellaneous	24,500	24,500	4,728	55,822	(31,322)	228%
Transfers In	42,400	42,400	3,533	38,867	3,533	92%
Total Revenues	\$2,462,300	\$2,462,300	\$161,083	\$1,884,552	\$577,748	77%

	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	38,440	9,560	80%
Pers Svcs-Empl Misc	2,430,400	2,430,400	127,235	1,634,573	795,827	67%
Total Expenditures	\$2,478,400	\$2,478,400	\$130,730	\$1,673,013	\$805,387	68%

Net Revenue (Expenditure)	(\$16,100)	(\$16,100)	\$30,353	\$211,539		
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City of West University Place

511 - Human Resource Services Fund

November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	12,000	12,000	1,928	24,386	(12,386)	203%
Transfers In	230,000	230,000	19,167	210,833	19,167	92%
Total Revenues	\$242,000	\$242,000	\$21,095	\$235,219	\$6,781	97%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	36,000	63,057	-	42,364	20,693	67%
Pers Svcs-Empl Misc	97,900	97,900	1,050	35,968	61,932	37%
Transfer Out	198,800	198,800	16,567	182,233	16,567	92%
Total Expenditures	\$332,700	\$359,757	\$17,616	\$260,566	\$99,191	72%

Net Revenue (Expenditure)	(\$90,700)	(\$117,757)	\$3,478	(\$25,347)
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City of West University Place

100 - Debt Service Fund

November 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	2,723	6,241,760	91,714	99%
Miscellaneous	32,500	32,500	3,534	50,810	(18,310)	156%
Transfers In	1,560,957	1,560,957	130,080	1,430,877	130,080	92%
Total Revenues	\$7,926,931	\$7,926,931	\$136,337	\$7,723,447	\$203,484	97%

	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	825	2,400	900	73%
Total Expenditures	\$7,857,557	\$7,857,557	\$825	\$7,856,657	\$900	100%

Net Revenue (Expenditure)	\$69,374	\$69,374	\$135,512	(\$133,210)
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City of West University Place

301 - Capital Projects Fund

November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	36,000	36,000	10,413	194,759	(158,759)	541%
Transfers In	200,000	5,050,000	391,667	4,308,333	741,667	85%
Total Revenues	\$236,000	\$5,086,000	\$402,080	\$4,503,092	\$582,908	89%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	100,000	1,945,011	14,961	284,165	1,660,846	15%
Land Acquisition	-	4,700,000	-	4,673,780	26,220	99%
Professional Services	15,000	1,315,383	173,795	317,080	998,303	24%
Construction Costs	85,000	310,000	-	-	310,000	0%
Total Expenditures	\$200,000	\$8,270,394	\$188,756	\$5,275,026	\$2,995,368	64%

Net Revenue (Expenditure)	\$36,000	(\$3,184,394)	\$213,323	(\$771,933)
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City of West University Place

333 - 2019 Cert of Oblig

November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	3,300	3,300	1,106	14,107	(10,807)	427%
Total Revenues	\$3,300	\$3,300	\$1,106	\$14,107	(\$10,807)	427%

	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	1,358	5,784	294,459	2%
Total Expenditures	-	\$300,242	\$1,358	\$14,548	\$285,694	5%

Net Revenue (Expenditure)	\$3,300	(\$296,942)	(\$252)	(\$441)
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City of West University Place

304 - Capital Reserve Fund

November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	287,400	287,400	79,253	949,288	(661,888)	330%
Transfers In	-	7,000,000	-	7,000,000	-	100%
Total Revenues	\$287,400	\$7,287,400	\$79,253	\$7,949,288	(\$661,888)	109%

	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	4,308,333	741,667	85%
Total Expenditures	\$200,000	\$5,050,000	\$391,667	\$4,308,333	\$741,667	85%

Net Revenue (Expenditure)	\$87,400	\$2,237,400	(\$312,413)	\$3,640,955
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City of West University Place

302 - 2022 General CO Fund

November 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	88,960	1,161,357	(882,357)	416%
Total Revenues	\$279,000	\$279,000	\$88,960	\$2,446,205	(\$2,167,205)	877%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	-	75,088	-	55,512	19,576	74%
Capital Outlay	-	25,233,942	806,422	3,987,379	21,246,563	16%
Total Expenditures	-	\$25,309,030	\$806,422	\$4,042,891	\$21,266,139	16%

Net Revenue (Expenditure)	\$279,000	(\$25,030,030)	(\$717,462)	(\$1,596,686)
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City of West University Place

325 - Transportation Improve Fund

November 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	30,951	388,442	(296,942)	425%
Transfers In	800,000	800,000	66,667	733,333	66,667	92%
Total Revenues	\$1,291,500	\$1,291,500	\$97,618	\$1,121,775	\$169,725	87%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	3,892,382	60,284	419,285	3,473,098	11%
Construction Costs	1,200,000	2,055,152	-	844,346	1,210,807	41%
Total Expenditures	\$1,200,000	\$5,947,535	\$60,284	\$1,263,631	\$4,683,904	21%

Net Revenue (Expenditure)	\$91,500	(\$4,656,035)	\$37,333	(\$141,855)
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City of West University Place

340 - Water & Sewer Cap Proj Fund

November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	92,500	-	-	92,500	0%
Miscellaneous	53,500	53,500	10,552	119,941	(66,441)	224%
Transfers In	675,000	675,000	56,250	618,750	56,250	92%
Total Revenues	\$728,500	\$821,000	\$66,802	\$738,691	\$82,309	90%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	1,120,031	7,153	127,485	992,545	11%
Construction Costs	675,000	1,262,178	-	213,521	1,048,657	17%
Other Construction Costs	-	-	-	-	-	-
Total Expenditures	\$675,000	\$2,382,208	\$7,153	\$341,006	\$2,041,202	14%

Net Revenue (Expenditure)	\$53,500	(\$1,561,208)	\$59,649	\$397,685
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City of West University Place

341 - 2022 Water/Sewer CO Fund

November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	85,753	1,062,554	(823,854)	445%
Total Revenues	\$238,700	\$238,700	\$85,753	\$1,062,554	(\$823,854)	445%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	2,315,102	16,646	570,354	1,744,748	25%
Construction Costs	-	21,468,000	-	-	21,468,000	0%
Other Construction Costs	-	48,247	-	-	48,247	0%
Total Expenditures	-	\$23,831,349	\$16,646	\$570,354	\$23,260,995	2%

Net Revenue (Expenditure)	\$238,700	(\$23,592,649)	\$69,107	\$492,200
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City of West University Place

Special Revenue Funds November 30, 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	13,320	80,077	(22,277)	139%
Total Expenditures	20,000	20,000	10,402	30,211	(10,211)	151%
Net Revenue (Expenditure)	\$37,800	\$37,800	\$2,918	\$49,866	(\$12,066)	132%
Friends of West U Parks Fund						
Total Revenues	1,160,000	1,160,000	892,210	892,210	267,790	77%
Total Expenditures	1,160,000	1,170,800	832	891,330	279,470	76%
Net Revenue (Expenditure)	-	(\$10,800)	\$891,378	\$880	(\$11,680)	-8%
Truancy Prevention Fund						
Total Revenues	7,400	7,400	1,207	12,994	(5,594)	176%
Net Revenue (Expenditure)	\$7,400	\$7,400	\$1,207	\$12,994	(\$5,594)	176%
Municipal Jury Fund						
Total Revenues	100	100	24	263	(163)	263%
Net Revenue (Expenditure)	\$100	\$100	\$24	\$263	(\$163)	263%
Court Technology Fund						
Total Revenues	6,900	6,900	1,012	11,219	(4,319)	163%
Total Expenditures	4,000	4,000	-	4,412	(412)	110%
Net Revenue (Expenditure)	\$2,900	\$2,900	\$1,012	\$6,806	(\$3,906)	235%

City of West University Place

Special Revenue Funds November 30, 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	1,470	76,441	(33,941)	180%
Total Expenditures	50,000	50,000		52,655	(2,655)	105%
Net Revenue (Expenditure)	(\$7,500)	(\$7,500)	\$1,470	\$23,786	(\$31,286)	-317%
Court Building Security Fund						
Total Revenues	8,300	8,300	1,358	15,000	(6,700)	181%
Total Expenditures	9,500	9,500	-	1,635	7,865	17%
Net Revenue (Expenditure)	(\$1,200)	(\$1,200)	\$1,358	\$13,364	(\$14,564)	-1114%
METRO General Mobility Fund						
Total Revenues	755,000	755,000	83,884	669,296	85,704	89%
Total Expenditures	800,000	800,000	66,667	733,333	66,667	92%
Net Revenue (Expenditure)	(\$45,000)	(\$45,000)	\$17,217	(\$64,037)	\$19,037	142%
State Forfeited Property Fund						
Total Revenues	600	600	125	1,524	(924)	254%
Net Revenue (Expenditure)	\$600	\$600	\$125	\$1,524	(\$924)	254%

City of West University Place

Special Revenue Funds November 30, 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	1,958	100,035	(79,135)	479%
Net Revenue (Expenditure)	\$20,900	\$20,900	\$1,958	\$100,035	(\$79,135)	479%
Public Safety Training Fund						
Total Revenues	3,200	3,200	6,873	14,232	(11,032)	445%
Net Revenue (Expenditure)	\$3,200	\$3,200	\$6,873	\$14,232	(\$11,032)	445%
Fire Special Revenue Fund						
Total Revenues	300	300	9,981	16,360	(16,060)	5453%
Net Revenue (Expenditure)	\$300	\$300	\$9,981	\$16,360	(\$16,060)	5453%
Good Neighbor Fund						
Total Revenues	2,600	2,600	2,511	2,947	(347)	113%
Total Expenditures	2,500	2,500	-	-	2,500	0%
Net Revenue (Expenditure)	\$100	\$100	\$2,511	\$2,947	(\$2,847)	2947%
Opioid Settlement Fund						
Total Revenues	200	200	52	2,713	(2,513)	1357%
Net Revenue (Expenditure)	\$200	\$200	\$52	\$2,713	(\$2,513)	1357%

City of West University Place

Special Revenue Funds November 30, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Centennial Celebration Fund						
Total Revenues	50,000	50,000	4,868	54,484	(4,484)	109%
Total Expenditures	50,000	84,868	625	84,046	822	99%
Net Revenue (Expenditure)	-	(\$34,868)	\$4,243	(\$29,562)	(\$5,306)	85%