

FINANCIAL SUMMARY FOR THE PERIOD ENDING December 31, 2024



Attached are the preliminary revenue and expenditure reports for the period ending **December 31, 2024**. This fiscal year-end report will be finalized once the City has completed the annual audit. The expenditure report shows actual expenditures for the current month as well as year-to-date and compares to the annual budgeted appropriations. The explanations provided are based on these year-to-date amounts excluding outstanding purchase orders. 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 \$14.47 million is for 2023 taxes, 99% of budget. Licenses & Permits, Municipal Court fines and Charges for Services are all above budget for the year. Interest earnings reflected under Miscellaneous Revenues for the year are at 226% of the budget. The majority of the Intergovernmental revenue budget being under budget is from the budgeting of the DEA task force funding that was budgeted and ended in early January 2024. Transfers In ended the year under budget due to the actual transfer being reduced for retirements that had been budgeted and did not occur.

All departments 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 January 2025's billing accrued back to December, revenues finished the year above budget. With the reduction of the transfer to the Water & Sewer Capital project fund by \$305,000 due to no repairs needed for Well #8 to cover the City of Houston surface water shortfall, overall expenditures finished on budget.

SOLID WASTE FUND

With January 2025's billing accrued back to December, solid waste collection revenues finished the year slightly below budget for the year at 99%. Expenditures overall for the fund are just under budget at 99%.

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 finished the year on track with the budget.

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

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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. Two garbage trucks were ordered in 2024 but will not be received until 2025. Those Purchase orders will roll to 2025.

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, non -potable booster pump, pool deck heaters, 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. Transfers Out to cover retirements in the operating funds was reduced since there were several retirements budgeted that did not occur.

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.

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 December 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	98,708	1,480,761
LIBRARY/COMMUNITY BLDG/SENIOR CENTER	1,150,383	147,822	1,002,561
RADIO REPLACEMENTS-2024	100,000	20,919	79,081
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	5,318,994	2,951,400
<u>2019 CO</u>			
VIRTUAL GATE	300,242	233,907	66,335
TOTALS	300,242	233,907	66,335
<u>GENERAL 2022 CO</u>			
PUBLIC WORKS MAINTENANCE FACILITY	11,889,165	40,695	11,848,470
CITY WIDE STREET & DRAINAGE IMPROVEMENTS EAST	11,321,402	4,816,876	6,504,526
2021 BUFFALO SPEEDWAY CONSTRUCTION	2,098,463	248,480	1,849,983
TOTALS	25,309,030	5,106,051	20,202,979
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
EAST SIDE DRAINAGE*	(1,129,956)	(1,153,915)	23,958
WEST SIDE DRAINAGE*	4,970,000	1,867,919	3,102,081
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	442,069	757,931
TOTALS	5,947,535	1,593,553	4,353,982

* 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 December 31, 2024



PROJECT	2024 Amended Budget	YTD Actuals	Remaining Balance
WATER & SEWER CAPITAL PROJECTS FUND			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	419,338	94,877	324,460
WASTEWATER TREATMENT PLANT IMPROVEMENTS	552,607	57,027	495,580
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	28,177	1
SANITARY SEWER MANHOLE LINING PROJECT	250,000	239,541	10,459
WATER WELL NO. 8 INSPECTION & IMPROVEMENTS	473,086		473,086
TOTALS	2,382,208	578,622	1,803,586
WATER & SEWER 2022 CO			
MILTON CAST IRON WATER LINE REPLACEMENT	3,176,691	43,170	3,133,521
WATER LINE REPLACEMENT PROGRAM	261,772	166,693	95,079
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	25,805.98	1,084,194
WAKEFORES WATER PLAN DISTR LINE REPLACEMENT	529,380	342,407	186,973
WAKEFOREST WATER PLANT IMPROVEMENTS	487,695	89,202	398,493
NEW WATER WELL NO. 10	713,639	94,709	618,930
MILTON WATER PLANT IMPROVEMENTS	163,925	55,095	108,830
TOTALS	23,831,349	819,648	23,011,701

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, Fire house supplies, Good Neighbor Team cookbooks, and the Centennial Celebration have been made.

City of West University Place

101 - General Fund

December 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	700,598	17,292,421	(176,958)	101%
Licenses & Permits	994,000	994,000	93,937	1,148,541	(154,541)	116%
Intergovernmental	463,700	463,700	442,025	442,336	21,364	95%
Charges for Services	3,510,200	3,510,200	463,892	3,982,276	(472,076)	113%
Fines & Forfeitures	211,000	211,000	8,863	247,114	(36,114)	117%
Miscellaneous	490,800	490,800	60,457	1,109,958	(619,158)	226%
Transfers In	1,758,800	1,758,800	(13,134)	1,599,100	159,700	91%
Total Revenue	\$24,543,963	\$24,543,963	\$1,756,639	\$25,821,745	(\$1,277,782)	105%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	1,881,990	1,889,490	258,322	1,734,960	154,530	92%
Finance	2,507,850	10,132,850	446,376	9,879,244	253,606	97%
Fire	4,411,500	4,443,242	465,973	4,185,189	258,053	94%
Parks & Recreation	5,175,550	5,248,462	640,391	4,646,241	602,221	89%
Police	6,448,600	6,448,600	703,641	6,088,121	360,479	94%
Public Works	4,028,050	4,143,662	507,728	3,952,486	191,176	95%
Total Expenditures	\$24,453,540	\$32,306,305	\$3,022,430	\$30,486,240	\$1,820,065	94%

Net Revenue (Expenditure)	\$90,423	(\$7,762,342)	(\$1,265,791)	(\$4,664,495)
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City of West University Place

401 - Water & Sewer Fund

December 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	1,478,980	9,198,103	(419,103)	105%
Miscellaneous	31,800	31,800	9,542	112,345	(80,545)	353%
Total Revenue	\$8,810,800	\$8,810,800	\$1,488,522	\$9,310,448	(\$499,648)	106%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,845,557	3,540,557	33,766	3,475,498	65,059	98%
Public Works	4,958,800	5,349,945	1,187,079	5,386,094	(36,149)	101%
Total Expenditures	\$8,804,357	\$8,890,502	\$1,220,845	\$8,861,592	\$28,910	100%

Net Revenue (Expenditure)	\$6,443	(\$79,702)	\$267,677	\$448,856
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City of West University Place

402 - Solid Waste Management Fund

December 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	323,065	1,952,468	25,632	99%
Miscellaneous	14,600	14,600	2,318	32,472	(17,872)	222%
Total Revenues	\$1,992,700	\$1,992,700	\$325,384	\$1,984,940	\$7,760	100%

	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	33,537	208,698	13,002	94%
Curbside Recycling	451,950	451,950	60,208	348,463	103,487	77%
Curbside Solid Waste	1,396,600	1,396,600	237,452	1,490,631	(94,031)	107%
Total Expenditures	\$2,070,750	\$2,070,750	\$331,197	\$2,049,147	\$21,603	99%

Net Revenue (Expenditure)	(\$78,050)	(\$78,050)	(\$5,813)	(\$64,206)
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City of West University Place

502 - Technology Management Fund

December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	14,600	14,600	4,093	84,161	(69,561)	576%
Transfers In	2,232,700	2,232,700	186,058	2,232,700	-	100%
Total Revenues	\$2,247,300	\$2,247,300	\$190,151	\$2,316,861	(\$69,561)	103%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	580,600	580,600	109,128	617,341	(36,741)	106%
Operating Expenses	1,358,300	1,334,062	325,148	1,319,883	14,179	99%
Capital Outlay	134,000	298,238	34,056	273,562	24,676	92%
Transfers	176,900	176,900	14,742	176,900	-	100%
Total Expenditures	\$2,249,800	\$2,389,800	\$483,074	\$2,387,687	\$2,113	100%

Net Revenue (Expenditure)	(\$2,500)	(\$142,500)	(\$292,923)	(\$70,825)
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City of West University Place

501 - Vehicle Replacement Fund

December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	162,700	162,700	72,114	353,728	(191,028)	217%
Transfers In	757,000	757,000	63,083	757,000	-	100%
Total Revenues	\$919,700	\$919,700	\$135,197	\$1,110,728	(\$191,028)	121%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Other Contracted Services	-	-	2,804	2,804	(2,804)	-
Automobiles	110,000	246,924	4,721	82,110	164,814	33%
Light Trucks	-	387,912	9,255	377,730	10,182	97%
Trucks	443,000	743,000	124	107,440	635,560	14%
Other Equipment	60,000	60,000	4,923	43,772	16,228	73%
Total Expenditures	\$613,000	\$1,437,836	\$21,826	\$613,854	823,981	43%

Net Revenue (Expenditure)	\$306,700	(\$518,136)	\$113,370	\$496,874
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City of West University Place

505 - Asset Replacement Fund

December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	29,513	59,025	(59,025)	-
Miscellaneous	77,800	77,800	20,686	240,937	(163,137)	310%
Transfers In	904,300	904,300	75,358	904,300	-	100%
Total Revenues	\$982,100	\$982,100	\$125,557	\$1,204,262	(\$222,162)	123%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Other Equipment	370,900	515,900	90,261	304,285	211,615	59%
Total Expenditures	\$370,900	\$515,900	\$90,261	\$304,285	\$211,615	59%

Net Revenue (Expenditure)	\$611,200	\$466,200	\$35,296	\$899,978
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City of West University Place

510 - Employee Benefits Fund

December 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	153,137	1,943,001	452,399	81%
Miscellaneous	24,500	24,500	4,557	60,379	(35,879)	246%
Transfers In	42,400	42,400	3,533	42,400	-	100%
Total Revenues	\$2,462,300	\$2,462,300	\$161,228	\$2,045,780	\$416,520	83%

	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	41,935	6,065	87%
Pers Svcs-Empl Misc	2,430,400	2,430,400	265,628	1,900,200	530,200	78%
Total Expenditures	\$2,478,400	\$2,478,400	\$269,122	\$1,942,135	\$536,265	78%

Net Revenue (Expenditure)	(\$16,100)	(\$16,100)	(\$107,895)	\$103,644
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City of West University Place

511 - Human Resource Services Fund

December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	12,000	12,000	2,057	26,443	(14,443)	220%
Transfers In	230,000	230,000	19,167	230,000	-	100%
Total Revenues	\$242,000	\$242,000	\$21,223	\$256,443	(\$14,443)	106%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	36,000	63,057	12,296	54,660	8,397	87%
Pers Svcs-Empl Misc	97,900	97,900	19,335	55,304	42,596	56%
Transfer Out	198,800	198,800	(143,133)	39,100	159,700	20%
Total Expenditures	\$332,700	\$359,757	(\$111,503)	\$149,064	\$210,694	41%

Net Revenue (Expenditure)	(\$90,700)	(\$117,757)	\$132,726	\$107,379
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City of West University Place

100 - Debt Service Fund

December 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	9,747	6,251,507	81,967	99%
Miscellaneous	32,500	32,500	3,944	54,754	(22,254)	168%
Transfers In	1,560,957	1,560,957	130,080	1,560,957	-	100%
Total Revenues	\$7,926,931	\$7,926,931	\$143,771	\$7,867,218	\$59,713	99%

	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	3,225	75	98%
Total Expenditures	\$7,857,557	\$7,857,557	\$825	\$7,857,482	\$75	100%

Net Revenue (Expenditure)	\$69,374	\$69,374	\$142,946	\$9,736
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City of West University Place

301 - Capital Projects Fund

December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	36,000	36,000	11,329	206,088	(170,088)	572%
Transfers In	200,000	5,050,000	741,667	5,050,000	-	100%
Total Revenues	\$236,000	\$5,086,000	\$752,996	\$5,256,088	(\$170,088)	103%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	100,000	1,945,011	9,458	293,623	1,651,388	15%
Land Acquisition	-	4,700,000	-	4,673,780	26,220	99%
Professional Services	15,000	1,315,383	34,510	351,590	963,793	27%
Construction Costs	85,000	310,000	-	-	310,000	0%
Total Expenditures	\$200,000	\$8,270,394	\$43,968	\$5,318,994	\$2,951,400	64%

Net Revenue (Expenditure)	\$36,000	(\$3,184,394)	\$709,028	(\$62,906)
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City of West University Place

333 - 2019 Cert of Oblig

December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	3,300	3,300	1,187	15,294	(11,994)	463%
Total Revenues	\$3,300	\$3,300	\$1,187	\$15,294	(\$11,994)	463%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Arbitrage/Yield Restriction	-	-	-	8,764	-	-
Technology Projects	-	300,242	219,359	225,142	75,100	75%
Total Expenditures	-	\$300,242	\$219,359	\$233,907	\$66,336	78%

Net Revenue (Expenditure)	\$3,300	(\$296,942)	(\$218,172)	(\$218,613)
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City of West University Place

304 - Capital Reserve Fund

December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	287,400	287,400	85,130	1,034,419	(747,019)	360%
Transfers In	-	7,000,000	-	7,000,000	-	100%
Total Revenues	\$287,400	\$7,287,400	\$85,130	\$8,034,419	(\$747,019)	110%

	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	741,667	5,050,000	-	100%
Total Expenditures	\$200,000	\$5,050,000	\$741,667	\$5,050,000	-	100%

Net Revenue (Expenditure)	\$87,400	\$2,237,400	(\$656,536)	\$2,984,419
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City of West University Place

302 - 2022 General CO Fund

December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	(57,017)	1,227,830	(1,227,830)	-
Miscellaneous	279,000	279,000	92,908	1,254,265	(975,265)	450%
Total Revenues	\$279,000	\$279,000	\$35,890	\$2,482,096	(\$2,203,096)	890%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	-	150,088	21,434	76,947	73,142	51%
Capital Outlay	-	25,158,942	1,041,726	5,029,105	20,129,837	20%
Total Expenditures		\$25,309,030	\$1,063,160	\$5,106,051	\$20,202,979	20%

Net Revenue (Expenditure)	\$279,000	(\$25,030,030)	(\$1,027,269)	(\$2,623,956)
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City of West University Place

325 - Transportation Improve Fund

December 31, 2025

	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	32,817	421,259	(329,759)	460%
Transfers In	800,000	800,000	66,667	800,000	-	100%
Total Revenues	\$1,291,500	\$1,291,500	\$99,483	\$1,221,259	\$70,241	95%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	3,920,882	330,152	749,437	3,171,445	19%
Construction Costs	1,200,000	2,026,652	-	844,115	1,182,537	42%
Total Expenditures	\$1,200,000	\$5,947,535	\$329,922	\$1,593,553	\$4,353,982	27%

Net Revenue (Expenditure)	\$91,500	(\$4,656,035)	(\$230,439)	(\$372,294)
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City of West University Place

340 - Water & Sewer Cap Proj Fund

December 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	10,581	130,522	(77,022)	244%
Transfers In	675,000	675,000	(248,750)	370,000	305,000	55%
Total Revenues	\$728,500	\$821,000	(\$238,169)	\$500,522	\$320,478	61%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	1,120,031	24,419	151,905	968,126	14%
Construction Costs	675,000	1,262,178	213,197	426,718	835,460	34%
Other Construction Costs	-	-	-	-	-	-
Total Expenditures	\$675,000	\$2,382,208	\$237,616	\$578,622	\$1,803,586	24%

Net Revenue (Expenditure)	\$53,500	(\$1,561,208)	(\$475,785)	(\$78,100)
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City of West University Place

341 - 2022 Water/Sewer CO Fund

December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	92,394	1,154,948	(916,248)	484%
Total Revenues	\$238,700	\$238,700	\$92,394	\$1,154,948	(\$916,248)	484%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	2,315,102	249,294	819,648	1,495,454	35%
Construction Costs	-	21,468,000	-	-	21,468,000	0%
Other Construction Costs	-	48,247	-	-	48,247	0%
Total Expenditures	-	\$23,831,349	\$249,294	\$819,648	\$23,011,701	3%

Net Revenue (Expenditure)	\$238,700	(\$23,592,649)	(\$156,900)	\$335,300		
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City of West University Place

Special Revenue Funds December 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	3,640	83,718	(25,918)	145%
Total Expenditures	20,000	20,000	1,200	31,411	(11,411)	157%
Net Revenue (Expenditure)	\$37,800	\$37,800	\$2,440	\$52,307	(\$14,507)	138%
Friends of West U Parks Fund						
Total Revenues	1,160,000	1,160,000	-	892,210	267,790	77%
Total Expenditures	1,160,000	1,170,800	-	891,330	279,470	76%
Net Revenue (Expenditure)	-	(\$10,800)	-	\$880	(\$11,680)	-8%
Truancy Prevention Fund						
Total Revenues	7,400	7,400	701	13,695	(6,295)	185%
Net Revenue (Expenditure)	\$7,400	\$7,400	\$701	\$13,695	(\$6,295)	185%
Municipal Jury Fund						
Total Revenues	100	100	14	277	(177)	277%
Net Revenue (Expenditure)	\$100	\$100	\$14	\$277	(\$177)	277%
Court Technology Fund						
Total Revenues	6,900	6,900	607	11,826	(4,926)	171%
Total Expenditures	4,000	4,000	-	4,412	(412)	110%
Net Revenue (Expenditure)	\$2,900	\$2,900	\$607	\$7,414	(\$4,514)	256%

City of West University Place

Special Revenue Funds December 31, 2024

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Tree Replacement Fund						
Total Revenues	42,500	42,500	1,591	78,032	(35,532)	184%
Total Expenditures	50,000	50,000	6,594	59,249	(9,249)	118%
Net Revenue (Expenditure)	(\$7,500)	(\$7,500)	(\$5,003)	\$18,783	(\$26,283)	-250%
Court Building Security Fund						
Total Revenues	8,300	8,300	878	15,877	(7,577)	191%
Total Expenditures	9,500	9,500	-	1,635	7,865	17%
Net Revenue (Expenditure)	(\$1,200)	(\$1,200)	\$878	\$14,242	(\$15,442)	-1187%
METRO General Mobility Fund						
Total Revenues	755,000	755,000	151,597	820,894	(65,894)	109%
Total Expenditures	800,000	800,000	66,667	800,000	-	100%
Net Revenue (Expenditure)	(\$45,000)	(\$45,000)	\$84,931	\$20,894	(\$65,894)	-46%
State Forfeited Property Fund						
Total Revenues	600	600	135	1,659	(1,059)	276%
Net Revenue (Expenditure)	\$600	\$600	\$135	\$1,659	(\$1,059)	276%

City of West University Place

Special Revenue Funds December 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	573	100,607	(79,707)	481%
Net Revenue (Expenditure)	\$20,900	\$20,900	\$573	\$100,607	(\$79,707)	481%
Public Safety Training Fund						
Total Revenues	3,200	3,200	199	14,431	(11,231)	451%
Total Expenditures	-	-	-	-	-	-
Net Revenue (Expenditure)	\$3,200	\$3,200	\$199	\$14,431	(\$11,231)	451%
Fire Special Revenue Fund						
Total Revenues	300	300	119	16,479	(16,179)	5493%
Total Expenditures	-	-	9,270	9,270	(9,270)	-
Net Revenue (Expenditure)	\$300	\$300	(\$9,151)	\$7,209	(\$6,909)	2403%
Good Neighbor Fund						
Total Revenues	2,600	2,600	205	3,152	(552)	121%
Total Expenditures	2,500	2,500	3,061	3,061	(561)	122%
Net Revenue (Expenditure)	\$100	\$100	(\$2,857)	\$90	\$10	90%
Opioid Settlement Fund						
Total Revenues	200	200	56	2,769	(2,569)	1385%
Net Revenue (Expenditure)	\$200	\$200	\$56	\$2,769	(\$2,569)	1385%

City of West University Place

Special Revenue Funds December 31, 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	4,510	58,994	(8,994)	118%
Total Expenditures	50,000	84,868	11	84,057	811	99%
Net Revenue (Expenditure)	-	(\$34,868)	\$4,500	(\$25,063)	(\$9,806)	72%