

# FINANCIAL SUMMARY FOR THE PERIOD ENDING FEBRUARY 28, 2025

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Attached are the revenue and expenditure reports for the period ending **February 28, 2025**, which reflects 17% of the year. The expenditure report shows actual expenditures for the current month as well as year-to-date and compares it to the annual budgeted appropriations. The explanations provided are based on the 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 2025 were mailed in November and are delinquent February 1. Property Tax collection of \$11.5 million are for 2024 taxes, 75% of budget. Licenses & Permits, Municipal Court fines, and Charges for services are above budget. Interest earnings for two months are at 19% of the budget. The Intergovernmental revenue is over budget due to the receipt of FEMA and state funds for hurricane Beryl.

All departments are below their pro-rata share of the budget. Half of the first payroll paid in January 2025 was expensed back to December 2024 since it is for 2024 time worked. Departments that have vacancies at this time are Administration, Fire, Police, Parks, and Public Works.

## **WATER & SEWER UTILITY FUND**

With a one month lag due to billing in arrears February's billing for January is slightly below pro-rata for the year. January's billing for December consumption was accrued to 2024. Expenditures for Public Works are under budget due to the payment made to City of Houston for purchasing surface water being expensed to 2024 as well.

## **SOLID WASTE FUND**

Again, with the one month lag in billing, February solid waste collection revenues are on target for this point in the fiscal year. January's billing for December services was accrued back to 2024. 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, no expenses have been incurred.

# FINANCIAL SUMMARY FOR THE PERIOD ENDING FEBRUARY 28, 2025

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## **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, no expenses have been incurred.

## **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 for the month.

## **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 2025 debt service payments requires an ad valorem tax rate of \$0.061858 per \$100 of assessed value in tax year 2024, a decrease of 21.1%. 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 nine active capital project funds. They are the Capital Project, Capital Reserve, 2019 Certificates of Obligation, General 2022 Certificates of Obligation, General 2025 Certificates of Obligation, Transportation Improvement, Water & Sewer Capital, Water & Sewer 2022 Certificates of Obligation, Water & Sewer 2025 Certificates of Obligation Funds. Expenses incurred to date are related to fleet management software, traffic study, sanitary sewer manhole lining, eastside drainage and the public works maintenance facility. The remaining balances from prior year budget will be approved by Council in March which will amend the 2025 budget.

## **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 2025. Not all expenditures can be anticipated enough to include

# **FINANCIAL SUMMARY FOR THE PERIOD ENDING FEBRUARY 28, 2025**



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in the original budgeting process. Budget amendments for 2025, if necessary, will be made at year-end to reconcile any affected accounts. To date, only expenditures for the recreation center jogging track improvements from the Parks Donation Fund, a scanner for court from the Court Technology Fund, and bailiff pay from the Court Security Fund have been made.

# City of West University Place

## 101 - General Fund

February 28, 2025

	<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	18,017,828	18,017,828	3,837,774	14,576,170	3,441,658	81%
Licenses & Permits	1,100,500	1,100,500	136,777	216,119	884,381	20%
Intergovernmental	474,800	474,800	601,860	601,860	(127,060)	127%
Charges for Services	3,650,900	3,650,900	327,614	676,750	2,974,150	19%
Fines & Forfeitures	210,800	210,800	15,673	42,424	168,376	20%
Miscellaneous	818,500	818,500	89,308	153,257	665,243	19%
Transfers In	1,942,000	1,942,000	161,833	323,667	1,618,333	17%
<b>Total Revenue</b>	<b>\$26,215,328</b>	<b>\$26,215,328</b>	<b>\$5,170,839</b>	<b>\$16,590,247</b>	<b>\$9,625,081</b>	<b>63%</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	2,202,600	2,202,600	231,048	319,860	1,882,740	15%
Finance	2,615,450	2,615,450	190,208	296,838	2,318,612	11%
Fire	4,659,250	4,659,250	310,399	563,008	4,096,242	12%
Parks & Recreation	5,351,650	5,351,650	375,732	574,515	4,777,135	11%
Police	6,931,960	6,931,960	593,373	933,485	5,998,475	13%
Public Works	4,433,725	4,433,725	271,266	471,258	3,962,467	11%
<b>Total Expenditures</b>	<b>\$26,194,635</b>	<b>\$26,194,635</b>	<b>\$1,972,026</b>	<b>\$3,158,964</b>	<b>\$23,035,671</b>	<b>12%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$20,693</b>	<b>\$20,693</b>	<b>\$3,198,813</b>	<b>\$13,431,283</b>
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# City of West University Place

## 401 - Water & Sewer Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	8,025	8,025	(8,025)	-
Charges for Services	9,250,500	9,250,500	586,383	594,193	8,656,307	6%
Miscellaneous	55,100	55,100	9,830	18,838	36,262	34%
<b>Total Revenue</b>	<b>\$9,305,600</b>	<b>\$9,305,600</b>	<b>\$604,239</b>	<b>\$621,056</b>	<b>\$8,684,544</b>	<b>7%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Finance	3,883,357	3,883,357	325,491	628,802	3,254,555	16%
Public Works	5,391,055	5,391,055	67,741	204,150	5,186,905	4%
<b>Total Expenditures</b>	<b>9,274,412</b>	<b>9,274,412</b>	<b>\$393,232</b>	<b>\$832,953</b>	<b>\$8,441,459</b>	<b>9%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$31,188</b>	<b>\$31,188</b>	<b>\$211,007</b>	<b>(\$211,897)</b>
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# City of West University Place

## 402 - Solid Waste Management Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	8,326	8,326	(8,326)	-
Charges for Services	2,033,700	2,033,700	167,019	167,019	1,866,681	8%
Miscellaneous	27,100	27,100	2,043	10,987	16,113	41%
<b>Total Revenues</b>	<b>\$2,060,800</b>	<b>\$2,060,800</b>	<b>\$177,387</b>	<b>\$186,332</b>	<b>\$1,874,468</b>	<b>9%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
City-Wide	1,400	1,400	163	163	1,237	12%
Curbside Green Waste Recycling	238,200	238,200	17,643	24,460	213,740	10%
Curbside Recycling	417,650	417,650	24,051	44,523	373,127	11%
Curbside Solid Waste	1,426,827	1,426,827	89,466	163,683	1,263,144	11%
<b>Total Expenditures</b>	<b>\$2,084,077</b>	<b>\$2,084,077</b>	<b>\$131,322</b>	<b>\$232,829</b>	<b>\$1,851,248</b>	<b>11%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$23,277)</b>	<b>(\$23,277)</b>	<b>\$46,066</b>	<b>(\$46,497)</b>
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# City of West University Place

## 502 - Technology Management Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	958	958	(958)	-
Miscellaneous	31,000	31,000	3,353	12,956	18,044	42%
Transfers In	2,375,400	2,375,400	197,950	395,900	1,979,500	17%
<b>Total Revenues</b>	<b>\$2,406,400</b>	<b>\$2,406,400</b>	<b>\$202,260</b>	<b>\$409,813</b>	<b>\$1,996,587</b>	<b>17%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Personnel Expenses	606,800	606,800	44,939	75,239	531,561	12%
Operating Expenses	1,594,000	1,594,000	54,569	129,165	1,464,835	8%
Capital Outlay	78,000	78,000	-	-	78,000	0%
Transfers	89,300	89,300	7,442	14,883	74,417	17%
<b>Total Expenditures</b>	<b>\$2,368,100</b>	<b>\$2,368,100</b>	<b>\$106,950</b>	<b>\$219,287</b>	<b>\$2,238,113</b>	<b>9%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$38,300</b>	<b>\$38,300</b>	<b>\$95,310</b>	<b>\$190,526</b>
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# City of West University Place

## 501 - Vehicle Replacement Fund

February 28, 2025

	<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>						
Miscellaneous	189,900	189,900	14,534	30,823	159,077	16%
Transfers In	545,250	545,250	45,438	90,875	454,375	17%
<b>Total Revenues</b>	<b>\$735,150</b>	<b>\$735,150</b>	<b>\$59,972</b>	<b>\$121,698</b>	<b>\$613,452</b>	<b>17%</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>						
Automobiles	115,000	115,000	-	-	115,000	-
Light Trucks	145,000	145,000	-	-	145,000	-
Trucks	449,000	449,000	-	-	449,000	-
Heavy Equipment	74,000	74,000	-	-	74,000	-
Other Equipment	13,000	13,000	-	-	13,000	-
<b>Total Expenditures</b>	<b>\$796,000</b>	<b>\$796,000</b>	<b>-</b>	<b>-</b>	<b>\$796,000</b>	<b>-</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$60,850)</b>	<b>(\$60,850)</b>	<b>\$59,972</b>	<b>\$121,698</b>
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# City of West University Place

## 505 - Asset Replacement Fund

February 28, 2025

	<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>						
Miscellaneous	156,100	156,100	18,216	39,219	116,881	25%
Transfers In	555,100	555,100	46,258	92,517	462,583	17%
<b>Total Revenues</b>	<b>\$711,200</b>	<b>\$711,200</b>	<b>\$64,475</b>	<b>\$131,735</b>	<b>\$579,465</b>	<b>19%</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>						
Other Equipment	206,200	206,200	-	-	206,200	-
<b>Total Expenditures</b>	<b>\$206,200</b>	<b>\$206,200</b>	<b>-</b>	<b>-</b>	<b>\$206,200</b>	<b>-</b>

<b>Net Revenue (Expenditure)</b>	<b>\$505,000</b>	<b>\$505,000</b>	<b>\$64,475</b>	<b>\$131,735</b>
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# City of West University Place

## 510 - Employee Benefits Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Charges for Services	2,751,450	2,751,450	161,738	381,188	2,370,262	14%
Miscellaneous	46,100	46,100	4,107	8,733	37,367	19%
Transfers In	14,300	14,300	1,192	2,383	11,917	17%
<b>Total Revenues</b>	<b>\$2,811,850</b>	<b>\$2,811,850</b>	<b>\$167,036</b>	<b>\$392,305</b>	<b>(\$392,305)</b>	<b>14%</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	6,989	6,989	41,011	15%
Pers Svcs-Empl Misc	2,759,300	2,759,300	162,811	369,242	2,390,058	13%
<b>Total Expenditures</b>	<b>\$2,811,850</b>	<b>\$2,807,300</b>	<b>\$169,800</b>	<b>\$376,231</b>	<b>\$2,431,069</b>	<b>13%</b>

<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>\$4,550</b>	<b>(\$2,764)</b>	<b>\$16,073</b>
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# City of West University Place

## 511 - Human Resource Services Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	23,000	23,000	2,214	4,302	18,698	19%
Transfers In	230,000	230,000	19,167	38,333	191,667	17%
<b>Total Revenues</b>	<b>\$253,000</b>	<b>\$253,000</b>	<b>\$21,381</b>	<b>\$42,635</b>	<b>\$210,365</b>	<b>17%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Oper-Services	41,000	41,000	2,506	2,946	38,054	7%
Pers Svcs-Empl Misc	99,300	99,300	1,715	1,987	97,313	2%
Transfer Out	382,000	382,000	31,833	63,667	318,333	17%
<b>Total Expenditures</b>	<b>\$522,300</b>	<b>\$522,300</b>	<b>\$36,054</b>	<b>\$68,600</b>	<b>\$453,700</b>	<b>13%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$269,300)</b>	<b>(\$269,300)</b>	<b>(\$14,674)</b>	<b>(\$25,964)</b>
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# City of West University Place

## 100 - Debt Service Fund

February 28, 2025

	<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	5,301,486	5,301,486	1,301,508	4,974,591	326,895	94%
Miscellaneous	49,000	49,000	470	4,474	44,526	9%
Transfers In	1,565,457	1,565,457	130,455	260,910	1,304,548	17%
<b>Total Revenues</b>	<b>\$6,915,943</b>	<b>\$6,915,943</b>	<b>\$1,432,432</b>	<b>\$5,239,975</b>	<b>\$1,675,968</b>	<b>76%</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	3,650,000	3,650,000	-	3,650,000	-	100%
Fiscal Agent Fees	3,300	3,300	-	-	3,300	-
Interest on Bonds	323,363	3,223,363	-	1,641,731	1,581,632	51%
<b>Total Expenditures</b>	<b>\$3,976,663</b>	<b>\$3,223,363</b>	<b>-</b>	<b>\$5,291,731</b>	<b>(\$2,068,368)</b>	<b>164%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$2,939,280</b>	<b>\$3,692,580</b>	<b>\$1,432,432</b>	<b>(\$51,756)</b>
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# City of West University Place

## 301 - Capital Projects Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	180,000	180,000	16,741	28,244	151,756	16%
Transfers In	15,550,000	15,550,000	1,295,833	2,591,667	12,958,333	17%
<b>Total Revenues</b>	<b>\$15,730,000</b>	<b>\$15,730,000</b>	<b>\$1,312,575</b>	<b>\$2,619,910</b>	<b>\$13,110,090</b>	<b>17%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Technology Projects	585,000	585,000	-	8,300	576,700	1%
Other Equipment	625,000	625,000	-	-	625,000	-
Construction Costs	14,445,000	14,445,000	-	-	14,445,000	-
Professional Services	-	-	1,512	1,512	(1,512)	-
<b>Total Expenditures</b>	<b>\$15,655,000</b>	<b>\$15,655,000</b>	<b>\$1,512</b>	<b>\$9,812</b>	<b>\$15,645,188</b>	<b>-</b>

<b>Net Revenue (Expenditure)</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$1,311,063</b>	<b>\$2,610,098</b>
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# City of West University Place

## 333 - 2019 Cert of Oblig

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	-	-	291	1,496	(1,496)	-
<b>Total Revenues</b>	-	-	<b>\$291</b>	<b>\$1,496</b>	<b>(\$1,496)</b>	-

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Technology Projects	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-

<b>Net Revenue (Expenditure)</b>	-	-	<b>\$291</b>	<b>\$1,496</b>		
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# City of West University Place

## 304 - Capital Reserve Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	441,000	441,000	67,288	153,719	287,281	35%
<b>Total Revenues</b>	<b>\$441,000</b>	<b>\$441,000</b>	<b>\$67,288</b>	<b>\$153,719</b>	<b>\$287,281</b>	<b>35%</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	15,550,000	15,550,000	1,295,833	2,591,667	12,958,333	17%
<b>Total Expenditures</b>	<b>\$15,550,000</b>	<b>\$15,550,000</b>	<b>\$1,295,833</b>	<b>\$2,591,667</b>	<b>\$12,958,333</b>	<b>17%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$15,109,000)</b>	<b>(\$15,109,000)</b>	<b>(\$1,228,545)</b>	<b>(\$2,437,948)</b>
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# City of West University Place

## 302 - 2022 General CO Fund

February 28, 2025

	<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>						
Intergovernmental	-	-	-	-	-	-
Miscellaneous	540,000	540,000	78,758	173,086	(173,086)	32%
<b>Total Revenues</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$78,758</b>	<b>\$173,086</b>	<b>(\$173,086)</b>	<b>32%</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>						
Capital Outlay	-	-	839,574	839,574	(839,574)	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>\$839,574</b>	<b>\$839,574</b>	<b>(\$839,574)</b>	<b>-</b>

<b>Net Revenue (Expenditure)</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>(\$760,815)</b>	<b>(\$666,488)</b>
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# City of West University Place

## 306- 2025 General CO Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	17,780,000	17,780,000	-	-	17,780,000	-
<b>Total Revenues</b>	<b>\$17,780,000</b>	<b>\$17,780,000</b>	<b>-</b>	<b>-</b>	<b>\$17,780,000</b>	<b>-</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Professional Services	1,822,000	1,822,000	-	-	1,822,000	-
Construction Costs	5,500,000	5,500,000	-	-	5,500,000	-
Transfer to 2025 WS CO Fund	10,458,000	10,458,000	871,500	1,743,000	8,715,000	17%
<b>Total Expenditures</b>	<b>\$17,780,000</b>	<b>\$17,780,000</b>	<b>\$871,500</b>	<b>\$1,743,000</b>	<b>\$16,037,000</b>	<b>10%</b>

<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>(\$871,500)</b>	<b>(\$1,743,000)</b>
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# City of West University Place

## 325 - Transportation Improve Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	290,000	290,000	28,428	61,746	228,254	21%
Transfers In	1,094,000	1,094,000	91,167	182,333	911,667	17%
<b>Total Revenues</b>	<b>\$1,384,000</b>	<b>\$1,384,000</b>	<b>\$119,594</b>	<b>\$244,079</b>	<b>\$1,139,921</b>	<b>18%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Arbitrage/Yield Restriction	63,000	63,000	-	-	63,000	-
Professional Services	1,091,000	1,091,000	-	-	1,091,000	-
Construction Costs	3,890,000	3,890,000	-	-	3,890,000	-
<b>Total Expenditures</b>	<b>\$ 5,044,000</b>	<b>\$5,044,000</b>	<b>-</b>	<b>-</b>	<b>\$5,044,000</b>	<b>-</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$3,660,000)</b>	<b>(\$3,660,000)</b>	<b>\$119,594</b>	<b>\$244,079</b>
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# City of West University Place

## 340 - Water & Sewer Cap Proj Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	77,000	77,000	8,373	19,116	57,884	25%
Transfers In	700,000	700,000	58,333	116,667	583,333	17%
<b>Total Revenues</b>	<b>\$777,000</b>	<b>\$777,000</b>	<b>\$66,706</b>	<b>\$135,783</b>	<b>\$641,217</b>	<b>17%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Professional Services	1,199,000	1,199,000	-	-	1,199,000	-
Construction Costs	-	-	159,000	159,000	(159,000)	-
<b>Total Expenditures</b>	<b>\$1,199,000</b>	<b>\$1,199,000</b>	<b>\$150,160</b>	<b>\$115,046</b>	<b>\$1,040,000</b>	<b>-</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$422,000)</b>	<b>(\$422,000)</b>	<b>(\$83,453)</b>	<b>\$20,737</b>
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# City of West University Place

## 341 - 2022 Water/Sewer CO Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	238,700	238,700	80,008	173,814	64,886	73%
<b>Total Revenues</b>	<b>\$238,700</b>	<b>\$238,700</b>	<b>\$80,008</b>	<b>\$173,814</b>	<b>\$64,886</b>	<b>73%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
<b>Total Expenditures</b>	-	-	-	-	-	-

<b>Net Revenue (Expenditure)</b>	<b>\$238,700</b>	<b>\$238,700</b>	<b>\$80,008</b>	<b>\$173,814</b>		
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# City of West University Place

## 343 - 2025 Water/Sewer CO Fund

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Transfers In	10,458,000	10,458,000	871,500	1,743,000	8,715,000	17%
<b>Total Revenues</b>	<b>\$10,458,000</b>	<b>\$10,458,000</b>	<b>\$871,500</b>	<b>\$1,743,000</b>	<b>\$8,715,000</b>	<b>17%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Professional Services	3,148,000	3,148,000	-	-	3,148,000	-
Construction Costs	7,310,000	7,310,000	-	-	7,310,000	-
<b>Total Expenditures</b>	<b>\$10,458,000</b>	<b>\$10,458,000</b>	<b>-</b>	<b>-</b>	<b>\$10,458,000</b>	<b>-</b>

<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>\$871,500</b>	<b>\$1,743,000</b>		
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# City of West University Place

## Special Revenue Funds February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Parks Donation Fund</b>						
Total Revenues	60,900	60,900	735	1,625	59,275	3%
Total Expenditures	226,000	226,000	196,299	196,299	29,701	87%
<b>Net Revenue (Expenditure)</b>	<b>(\$165,100)</b>	<b>(\$165,100)</b>	<b>(\$195,564)</b>	<b>(\$194,674)</b>	<b>\$29,574</b>	<b>118%</b>
<b>Friends of West U Parks Fund</b>						
Total Revenues	67,600	67,600	-	-	67,600	-
Total Expenditures	67,600	67,600	-	-	67,600	-
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Truancy Prevention Fund</b>						
Total Revenues	10,800	10,800	870	1,859	8,941	17%
<b>Net Revenue (Expenditure)</b>	<b>\$10,800</b>	<b>\$10,800</b>	<b>\$870</b>	<b>\$1,859</b>	<b>\$8,941</b>	<b>17%</b>
<b>Municipal Jury Fund</b>						
Total Revenues	200	200	18	38	162	19%
<b>Net Revenue (Expenditure)</b>	<b>\$200</b>	<b>\$200</b>	<b>\$18</b>	<b>\$38</b>	<b>\$162</b>	<b>19%</b>

# City of West University Place

## Special Revenue Funds

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Court Technology Fund</b>						
Total Revenues	10,200	10,200	736	1,587	8,613	16%
Total Expenditures	-	10,200.00	355	355	(355)	3%
<b>Net Revenue (Expenditure)</b>	<b>\$10,200</b>	<b>-</b>	<b>\$381</b>	<b>\$1,232</b>	<b>\$8,968</b>	<b>-</b>
<b>Tree Replacement Fund</b>						
Total Revenues	59,400	59,400	2,617	4,233	55,167	7%
Total Expenditures	4,000	4,000	-	-	4,000	-
<b>Net Revenue (Expenditure)</b>	<b>\$55,400</b>	<b>\$55,400</b>	<b>\$2,617</b>	<b>\$4,233</b>	<b>\$51,167</b>	<b>8%</b>
<b>Court Building Security Fund</b>						
Total Revenues	12,600	12,600	1,012	2,180	10,420	17%
Total Expenditures	14,500	14,500	500	1,000	13,500	7%
<b>Net Revenue (Expenditure)</b>	<b>(\$1,900)</b>	<b>(\$1,900)</b>	<b>\$512</b>	<b>\$1,180</b>	<b>(\$3,080)</b>	<b>-62%</b>
<b>METRO General Mobility Fund</b>						
Total Revenues	810,100	810,100	1,318	2,826	807,274	-
Total Expenditures	1,094,000	1,094,000	91,167	182,333	911,667	17%
<b>Net Revenue (Expenditure)</b>	<b>(\$283,900)</b>	<b>(\$283,900)</b>	<b>(\$89,849)</b>	<b>(\$179,508)</b>	<b>(\$104,392)</b>	<b>63%</b>

# City of West University Place

## Special Revenue Funds

February 28, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>State Forfeited Property Fund</b>						
Total Revenues	1,200	1,200	117	254	946	21%
<b>Net Revenue (Expenditure)</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$117</b>	<b>\$254</b>	<b>\$946</b>	<b>21%</b>
<b>Fed Forfeited Property Fund</b>						
Total Revenues	21,600	21,600	505	1,086	20,514	5%
<b>Net Revenue (Expenditure)</b>	<b>\$21,600</b>	<b>\$21,600</b>	<b>\$505</b>	<b>\$1,086</b>	<b>\$20,514</b>	<b>5%</b>
<b>Public Safety Training Fund</b>						
Total Revenues	3,900	3,900	2,535	2,737	1,163	70%
<b>Net Revenue (Expenditure)</b>	<b>\$3,900</b>	<b>\$3,900</b>	<b>\$2,535</b>	<b>\$2,737</b>	<b>\$1,163</b>	<b>70%</b>
<b>Fire Special Revenue Fund</b>						
Total Revenues	600	600	233	353	247	59%
<b>Net Revenue (Expenditure)</b>	<b>\$600</b>	<b>\$600</b>	<b>\$233</b>	<b>\$353</b>	<b>\$247</b>	<b>59%</b>
<b>Good Neighbor Fund</b>						
Total Revenues	100	100	12	64	36	64%
<b>Net Revenue (Expenditure)</b>	<b>\$100</b>	<b>\$100</b>	<b>\$12</b>	<b>\$64</b>	<b>\$36</b>	<b>64%</b>

# City of West University Place

## Special Revenue Funds

February 28, 2025

	<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>Opioid Settlement Fund</b>						
Total Revenues	300	300	49	105	195	35%
<b>Net Revenue (Expenditure)</b>	<b>\$300</b>	<b>\$300</b>	<b>\$49</b>	<b>\$105</b>	<b>\$195</b>	<b>35%</b>
<b>Centennial Celebration Fund</b>						
Total Revenues	-	-	27	40	(40)	-
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>\$27</b>	<b>\$40</b>	<b>(\$40)</b>	<b>-</b>