

FINANCIAL SUMMARY FOR THE PERIOD ENDING MARCH 31, 2025



Attached are the revenue and expenditure reports for the period ending **March 31, 2025**, which reflects 25% 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 \$14.7 million are for 2024 taxes, 96% of budget. Licenses & Permits, Municipal Court fines, and Charges for services are above budget. Interest earnings for three months are at 28% 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, Police, Parks, and Public Works.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears March's billing for February 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, March 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 MARCH 31, 2025



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 slightly under budget due to vacancies.

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, and Water & Sewer 2025 Certificates of Obligation Funds. On the following pages is a summary of spending by project.

FINANCIAL SUMMARY FOR THE PERIOD ENDING MARCH 31, 2025



PROJECT	2025 Amended Budget	YTD Actuals	Remaining Balance
<u>CAPITAL PROJECT FUND</u>			
REC CENTER PUMP ROOM	100,000		100,000
WEST SIDE PAVING & DRAINAGE	26,220		26,220
POOR FARM DITCH (HCFCD)	-		-
ERP SOFTWARE REPLACEMENT	1,925,958	8,300	1,917,658
LIBRARY/COMMUNITY BLDG/SENIOR CENTER	2,113,793	55,020	2,058,773
2024 RADIO REPLACEMENTS	79,076	79,076	-
2025 RADIO REPLACEMENTS	105,000		105,000
FIRE BAY ROOF REPLACEMENT	150,000		150,000
EMERGENCY STORAGE ROOM	75,000		75,000
CITY WIDE ENGINEERING TRAFFIC STUDY	41,172	7,511	33,661
EOC IMPROVEMENTS	79,578		79,578
2023 NETWORK SWITCH INFRASTRUCTURE REPLACEMENT	4,972		4,972
TOTALS	4,700,769	149,908	4,550,862
<u>2019 CO</u>			
ARBITRAGE/YIELD	1,630		1,630
VIRTUAL GATE	80,000	11,261	68,739
TOTALS	81,630	11,261	70,369
<u>GENERAL 2022 CO</u>			
PUBLIC WORKS MAINTENANCE FACILITY	11,848,470	364,849	11,483,621
EAST SIDE DRAINAGE IMPROVEMENTS	6,311,526	1,011,069	5,300,457
WEST SIDE DRAINAGE IMPROVEMENTS	193,000	7,326	185,674
BUFFALO SPEEDWAY CONSTRUCTION	1,831,983	139,752	1,692,231
TOTALS	20,184,979	1,522,997	18,661,982
<u>GENERAL 2025 CO</u>			
WEST SIDE DRAINAGE IMPROVEMENTS	342,000		342,000
TOTALS	342,000	-	342,000
<u>TRANSPORTATION IMPROVEMENT FUND</u>			
EAST SIDE DRAINAGE IMPROVEMENTS	19,658	221	19,437
WEST SIDE DRAINAGE IMPROVEMENTS	3,106,370	127,904	2,978,466
2025 ROADWAY IMPROVEMENTS	900,000		900,000
2025 SIDEWALK REPLACEMENT	394,000		394,000
WESTSIDE ROADWAY RECONSTRUCTION	2,887,000		2,887,000
ARBITRAGE/YIELD	63,000		63,000
WESLAYAN TRAFFIC SIGNAL REPLACEMENTS	407,789		407,789
2023 ROADWAY PAVEMENT IMPROVEMENTS	62,223		62,223
2024 SIDEWALK REPLACEMENT	757,931	4,244	753,687
TOTALS	8,597,971	132,370	8,465,601

FINANCIAL SUMMARY FOR THE PERIOD ENDING MARCH 31, 2025



PROJECT	2025 Amended Budget	YTD Actuals	Remaining Balance
<u>WATER & SEWER CAPITAL PROJECTS FUND</u>			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	319,460	(3,145)	322,605
WASTEWATER TREATMENT PLANT IMPROVEMENTS	460,467	3,660	456,807
2024 SANITARY SEWER IMPROVEMENTS	100,000		100,000
2025 CAST IRON WATER LINE REPLACEMENT	499,000		499,000
MILTON WATER PLANT IMPROVEMENTS	700,000		700,000
WAKEFOREST WATER PLANT GENERATOR	200,000		200,000
2022 SANITARY SEWER IMPROVEMENTS	100,000		100,000
2023 SANITARY SEWER IMPROVEMENTS	100,000	(2,500)	102,500
2024 SANITARY SEWER MANHOLE LINING PROJECT	10,459		10,459
MOBILE GENERATOR		159,000	(159,000)
WATER WELL NO. 8 INSPECTION & IMPROVEMENTS	(2,500)		(2,500)
TOTALS	2,486,886	157,014	2,329,872
<u>WATER & SEWER 2022 CO</u>			
MILTON CAST IRON WATER LINE REPLACEMENT	3,130,956	15,383	3,115,573
WATER LINE REPLACEMENT PROGRAM	95,078	2,161	92,917
WWTP IMPROVEMENTS	17,340,000		17,340,000
WAKEFOREST EST & GST PAINTING	1,084,194	35,212.29	1,048,982
WAKEFORES WATER PLAN DISTR LINE REPLACEMENT	186,973	44,187	142,786
WAKEFOREST WATER PLANT IMPROVEMENTS	418,659	21,368	397,291
NEW WATER WELL NO. 10	618,930	7,441	611,489
MILTON WATER PLANT IMPROVEMENTS	108,830	21,657	87,173
TOTALS	22,983,620	147,409	22,836,211
<u>WATER & SEWER 2025 CO</u>			
CAST IRON WATER LINE REPLACEMENT PROGRAM	2,941,000		2,941,000
WAKEFOREST WATER PLANT DISTRIBUTION LINE	5,480,000		5,480,000
WAKEFOREST EST/GST INTERIOR REHABILITATION	1,175,000		1,175,000
MILTON WATER PLANT IMPROVEMENTS	207,000		207,000
TOTALS	9,803,000	-	9,803,000

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 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, furniture for Colonial Park West end deck from the Friends of West U Fund, Tree Trust planting expenses, a scanner for court from the Court Technology Fund, bailiff pay from the Court Security Fund, and rifles and ammunition from the Public Safety Training Fund have been made.

City of West University Place

101 - General Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Taxes	18,017,828	18,017,828	433,524	15,009,695	3,008,133	83%
Licenses & Permits	1,100,500	1,100,500	102,554	318,672	781,828	29%
Intergovernmental	474,800	474,800	-	601,860	(127,060)	127%
Charges for Services	3,650,900	3,650,900	304,208	980,958	2,669,942	27%
Fines & Forfeitures	210,800	210,800	24,702	67,126	143,674	32%
Miscellaneous	818,500	818,500	76,677	229,934	588,566	28%
Transfers In	1,942,000	1,942,000	161,833	485,500	1,456,500	25%
Total Revenue	\$26,215,328	\$26,215,328	\$1,103,499	\$17,693,745	\$8,521,583	67%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	2,202,600	2,230,987	137,076	456,936	1,774,051	20%
Finance	2,615,450	4,455,736	166,536	463,374	3,992,362	10%
Fire	4,659,250	4,674,629	316,719	879,727	3,794,902	19%
Parks & Recreation	5,351,650	5,403,490	379,483	953,999	4,449,492	18%
Police	6,931,960	6,931,960	405,254	1,338,739	5,593,221	19%
Public Works	4,433,725	4,460,704	324,197	795,455	3,665,248	18%
Total Expenditures	\$26,194,635	\$28,157,505	\$1,729,266	\$4,888,230	\$23,269,276	17%

Net Revenue (Expenditure)	\$20,693	(\$1,942,177)	(\$625,767)	\$12,805,515
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City of West University Place

401 - Water & Sewer Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	-	8,025	(8,025)	-
Charges for Services	9,250,500	9,250,500	534,797	1,128,990	8,121,510	12%
Miscellaneous	55,100	55,100	11,836	30,674	24,426	56%
Total Revenue	\$9,305,600	\$9,305,600	\$546,633	\$1,167,689	\$8,137,911	13%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,883,357	3,883,357	331,487	960,289	2,923,068	25%
Public Works	5,391,055	5,422,548	478,320	682,470	4,740,077	13%
Total Expenditures	\$9,274,412	\$9,305,905	\$809,807	\$1,642,760	\$7,663,145	18%

Net Revenue (Expenditure)	\$31,188	(\$305)	(\$263,173)	(\$475,071)
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City of West University Place

402 - Solid Waste Management Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	-	8,326	(8,326)	-
Charges for Services	2,033,700	2,033,700	167,075	334,094	1,699,606	16%
Miscellaneous	27,100	27,100	2,356	13,343	13,757	49%
Total Revenues	\$2,060,800	\$2,060,800	\$169,431	\$355,763	\$1,705,037	17%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
City-Wide	1,400	1,400	-	163	1,237	12%
Curbside Green Waste Recycling	238,200	238,200	22,764	47,225	190,975	20%
Curbside Recycling	417,650	417,650	30,875	75,397	342,253	18%
Curbside Solid Waste	1,426,827	1,426,827	142,983	306,666	1,120,161	21%
Total Expenditures	\$2,084,077	\$2,084,077	\$196,622	\$429,450	\$1,654,627	21%

Net Revenue (Expenditure)	(\$23,277)	(\$23,277)	(\$27,191)	(\$73,688)
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City of West University Place

502 - Technology Management Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	-	958	(958)	-
Miscellaneous	31,000	31,000	3,202	16,158	14,842	52%
Transfers In	2,375,400	2,375,400	197,950	593,850	1,781,550	25%
Total Revenues	\$2,406,400	\$2,406,400	\$201,152	\$610,965	\$1,795,435	25%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	606,800	606,800	44,943	120,183	486,617	20%
Operating Expenses	1,594,000	1,622,287	93,451	222,616	1,399,671	14%
Capital Outlay	78,000	82,748	7,863	7,863	74,885	10%
Transfers	89,300	89,300	7,442	22,325	66,975	25%
Total Expenditures	\$2,368,100	\$2,401,135	\$153,699	\$372,986	\$2,028,149	16%

Net Revenue (Expenditure)	\$38,300	\$5,265	\$47,453	\$237,979
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City of West University Place

501 - Vehicle Replacement Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	189,900	189,900	15,951	46,774	143,126	25%
Transfers In	545,250	545,250	45,438	136,313	408,938	25%
Total Revenues	\$735,150	\$735,150	\$61,389	\$183,087	\$552,063	25%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Automobiles	115,000	115,000	-	-	115,000	-
Light Trucks	145,000	164,000	-	-	164,000	-
Trucks	449,000	1,070,681	-	-	1,070,681	-
Heavy Equipment	74,000	74,000	-	-	74,000	-
Other Equipment	13,000	13,000	-	-	13,000	-
Total Expenditures	\$796,000	\$1,436,681	-	-	\$1,436,681	-

Net Revenue (Expenditure)	(\$60,850)	(\$701,531)	\$61,389	\$183,087
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City of West University Place

505 - Asset Replacement Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	156,100	156,100	20,000	59,219	96,881	38%
Transfers In	555,100	555,100	46,258	138,775	416,325	25%
Total Revenues	\$711,200	\$711,200	\$66,258	\$197,994	\$513,206	28%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Other Equipment	206,200	239,097	-	-	239,097	-
Total Expenditures	\$206,200	\$239,097	-	-	\$239,097	-

Net Revenue (Expenditure)	\$505,000	\$472,103	\$66,258	\$197,994
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City of West University Place

510 - Employee Benefits Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Charges for Services	2,751,450	2,751,450	164,333	545,522	2,205,928	20%
Miscellaneous	46,100	46,100	4,577	13,310	32,790	29%
Transfers In	14,300	14,300	1,192	3,575	10,725	25%
Total Revenues	\$2,811,850	\$2,811,850	\$170,101	\$562,406	\$2,249,444	20%

	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	10,484	37,516	22%
Pers Svcs-Empl Misc	2,759,300	2,759,300	155,721	524,963	2,234,337	19%
Total Expenditures	\$2,807,300	\$2,807,300	\$159,216	\$535,447	\$2,271,853	19%

Net Revenue (Expenditure)	\$4,550	\$4,550	\$10,886	\$26,959
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City of West University Place

511 - Human Resource Services Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	23,000	23,000	2,408	6,710	16,290	29%
Transfers In	230,000	230,000	19,167	57,500	172,500	25%
Total Revenues	\$253,000	\$253,000	\$21,575	\$64,210	\$188,790	25%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	41,000	41,000	1,372	4,318	36,682	11%
Pers Svcs-Empl Misc	99,300	99,300	8,692	10,679	88,621	11%
Transfer Out	382,000	382,000	31,833	95,500	286,500	25%
Total Expenditures	\$522,300	\$522,300	\$41,897	\$110,497	\$411,803	21%

Net Revenue (Expenditure)	(\$269,300)	(\$269,300)	(\$20,322)	(\$46,287)
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City of West University Place

100 - Debt Service Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Taxes	5,301,486	5,301,486	98,394	5,072,985	228,501	96%
Miscellaneous	49,000	49,000	3,348	7,822	41,178	16%
Transfers In	1,565,457	1,565,457	130,455	391,364	1,174,093	25%
Total Revenues	\$6,915,943	\$6,915,943	\$232,196	\$5,472,171	\$1,443,772	79%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Bond Principal	3,650,000	3,650,000	-	3,650,000	-	100%
Interest on Bonds	3,223,363	3,223,363	-	1,641,731	1,581,632	51%
Fiscal Agent Fees	3,300	3,300	-	-	3,300	-
Total Expenditures	\$6,876,663	\$6,876,663	-	\$5,291,731	\$1,584,932	77%

Net Revenue (Expenditure)	\$39,280	\$39,280	\$232,196	\$180,440
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City of West University Place

301 - Capital Projects Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	180,000	180,000	18,227	46,471	133,529	26%
Transfers In	15,550,000	1,645,000	(946,667)	1,645,000	-	100%
Total Revenues	\$15,730,000	\$1,825,000	(\$928,440)	\$1,691,471	\$133,529	93%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	585,000	2,194,585	79,076	87,376	2,107,209	4%
Other Equipment	625,000	-	-	-	-	-
Land Acquisition	-	1,191,220	11,000	11,000	1,180,220	1%
Professional Services	-	1,004,965	50,019	51,531	953,433	5%
Construction Costs	14,445,000	310,000	-	-	310,000	-
Total Expenditures	\$15,655,000	\$4,700,769	\$140,096	\$149,908	\$4,550,862	3%

Net Revenue (Expenditure)	\$75,000	(\$2,875,769)	(\$1,068,535)	\$1,541,563
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City of West University Place

333 - 2019 Cert of Oblig

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	-	-	297	1,792	(1,792)	-
Total Revenues	-	-	\$297	\$1,792	(\$1,792)	-

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Arbitrage/Yield Restriction	-	1,630	-	-	1,630	-
Technology Projects	-	80,000	11,261	11,261	68,739	14%
Total Expenditures	-	\$81,630	\$11,261	\$11,261	\$70,369	14%

Net Revenue (Expenditure)	-	(\$81,630)	(\$10,964)	(\$9,469)
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City of West University Place

302 - 2022 General CO Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Intergovernmental	-	-	-	-	-	-
Miscellaneous	540,000	540,000	84,224	257,310	282,690	48%
Total Revenues	\$540,000	\$540,000	\$84,224	\$257,310	\$282,690	48%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	-	73,142	12,482	12,482	60,659	17%
Operating Expenses	-	83,250	-	-	83,250	-
Capital Outlay	-	20,028,587	670,941	1,510,514	18,518,073	8%
Total Expenditures		\$20,184,979	\$683,423	\$1,522,997	18,661,982	8%

Net Revenue (Expenditure)	\$540,000	(\$19,644,979)	(\$599,199)	(\$1,265,687)
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City of West University Place

306 - 2025 General CO Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	17,780,000	10,145,000	-	-	10,145,000	-
Total Revenues	\$17,780,000	\$10,145,000	-	-	\$10,145,000	-

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	1,822,000	342,000	-	-	342,000	-
Construction Costs	5,500,000	-	-	-	-	-
Transfer to 2025 WS CO Fund	10,458,000	9,803,000	(1,743,000)	-	9,803,000	-
Total Expenditures	\$17,780,000	\$10,145,000	(\$1,743,000)	-	\$10,145,000	-

Net Revenue (Expenditure)	-	-	\$1,743,000	-
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City of West University Place

304 - Capital Reserve Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	441,000	441,000	74,075	227,794	213,206	52%
Transfers In	-	1,800,000	-	-	1,800,000	-
Total Revenues	\$441,000	\$2,241,000	\$74,075	\$227,794	\$2,013,206	10%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Transfer to Cap Proj Fund	15,550,000	1,645,000	(946,667)	1,645,000	-	100%
Total Expenditures	\$15,550,000	\$1,645,000	(\$946,667)	\$1,645,000	-	100%

Net Revenue (Expenditure)	(\$15,109,000)	\$596,000	\$1,020,742	(\$1,417,206)
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City of West University Place

325 - Transportation Improve Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	290,000	290,000	31,035	92,781	197,219	32%
Transfers In	1,094,000	1,094,000	91,167	273,500	820,500	25%
Total Revenues	\$1,384,000	\$1,384,000	\$122,202	\$366,281	\$1,017,719	26%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Arbitrage/Yield Restriction	63,000	63,000	-	-	63,000	-
Professional Services	1,091,000	3,462,434	132,370	132,370	3,330,064	4%
Construction Costs	3,890,000	5,072,537	-	-	5,072,537	0%
Total Expenditures	\$5,044,000	\$8,597,971	\$132,370	\$132,370	\$8,465,601	2%

Net Revenue (Expenditure)	(\$3,660,000)	(\$7,213,971)	(\$10,168)	\$233,911
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City of West University Place

340 - Water & Sewer Cap Proj Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	77,000	77,000	9,089	28,205	48,795	37%
Transfers In	700,000	700,000	58,333	175,000	525,000	25%
Total Revenues	\$777,000	\$777,000	\$67,422	\$203,205	\$573,795	26%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	1,199,000	1,976,427	41,969	(1,986)	1,978,413	-
Construction Costs	-	510,459	-	159,000	351,459	31%
Total Expenditures	\$1,199,000	\$2,486,886	\$41,969	\$157,014	\$2,329,872	6%

Net Revenue (Expenditure)	(\$422,000)	(\$1,709,886)	\$25,454	\$46,191
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City of West University Place

341 - 2022 Water/Sewer CO Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	87,798	261,612	(22,912)	110%
Total Revenues	\$238,700	\$238,700	\$87,798	\$261,612	(\$22,912)	110%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	1,515,620	136,101	136,101	1,379,520	9%
Construction Costs	-	21,468,000	11,308	11,308	21,456,692	0%
Total Expenditures	-	\$22,983,620	\$147,409	\$147,409	\$22,836,211	1%

Net Revenue (Expenditure)	\$238,700	(\$22,744,920)	(\$59,611)	\$114,203
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City of West University Place

343 - 2025 Water/Sewer CO Fund

March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Transfers In	10,458,000	9,803,000	(1,743,000)	-	9,803,000	-
Total Revenues	\$10,458,000	\$9,803,000	(\$1,743,000)	-	\$9,803,000	-

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	3,148,000	3,223,000	-	-	3,223,000	-
Construction Costs	7,310,000	6,580,000	-	-	6,580,000	-
Total Expenditures	\$10,458,000	\$9,803,000	-	-	\$9,803,000	-

Net Revenue (Expenditure)	-	-	(\$1,743,000)	-
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City of West University Place

Special Revenue Funds March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Parks Donation Fund						
Total Revenues	60,900	60,900	870	2,495	58,405	4%
Total Expenditures	226,000	226,000	1,976	198,276	27,724	88%
Net Revenue (Expenditure)	(\$165,100)	(\$165,100)	(\$1,106)	(\$195,780)	\$30,680	119%
Friends of West U Parks Fund						
Total Revenues	67,600	89,600	-	1	89,599	-
Total Expenditures	67,600	89,600	14,047	14,047	75,553	16%
Net Revenue (Expenditure)	-	-	(\$14,047)	(\$14,045)	\$14,045	-
Truancy Prevention Fund						
Total Revenues	10,800	10,800	1,172	3,031	7,769	28%
Total Expenditures	10,000	10,000	-	-	10,000	-
Net Revenue (Expenditure)	\$800	\$800	\$1,172	\$3,031	(\$2,231)	379%
Municipal Jury Fund						
Total Revenues	200	200	24	61	139	31%
Total Expenditures	100	100	-	-	100	-
Net Revenue (Expenditure)	\$100	\$100	\$24	\$61	\$39	61%

City of West University Place

Special Revenue Funds March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Court Technology Fund						
Total Revenues	10,200	10,200	981	2,568	7,632	25%
Total Expenditures	4,000	4,000	-	355	3,645	9%
Net Revenue (Expenditure)	\$6,200	\$6,200	\$981	\$2,213	\$3,987	36%
Tree Replacement Fund						
Total Revenues	59,400	59,400	19,258	23,491	35,909	40%
Total Expenditures	110,000	110,000	34,890	34,890	75,110	32%
Net Revenue (Expenditure)	(\$50,600)	(\$50,600)	(\$15,632)	(\$11,399)	(\$39,201)	23%
Court Building Security Fund						
Total Revenues	12,600	12,600	1,322	3,502	9,098	28%
Total Expenditures	14,500	14,500	750	1,750	12,750	12%
Net Revenue (Expenditure)	(\$1,900)	(\$1,900)	\$572	\$1,752	(\$3,652)	-92%
METRO General Mobility Fund						
Total Revenues	810,100	810,100	73,361	76,186	733,914	9%
Total Expenditures	1,094,000	1,094,000	91,167	273,500	820,500	25%
Net Revenue (Expenditure)	(\$283,900)	(\$283,900)	(\$17,806)	(\$197,314)	(\$86,586)	70%

City of West University Place

Special Revenue Funds March 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
State Forfeited Property Fund						
Total Revenues	1,200	1,200	129	383	817	32%
Net Revenue (Expenditure)	\$1,200	\$1,200	\$129	\$383	\$817	32%
Fed Forfeited Property Fund						
Total Revenues	21,600	21,600	556	1,642	19,958	8%
Net Revenue (Expenditure)	\$21,600	\$21,600	\$556	\$1,642	\$19,958	8%
Public Safety Training Fund						
Total Revenues	3,900	3,900	185	2,922	978	75%
Total Expenditures	-	6,705	6,142	6,142	563	92%
Net Revenue (Expenditure)	\$3,900	(\$2,805)	(\$5,957)	(\$3,220)	\$415	115%
Fire Special Revenue Fund						
Total Revenues	600	600	87	440	160	73%
Net Revenue (Expenditure)	\$600	\$600	\$87	\$440	\$160	73%
Good Neighbor Fund						
Total Revenues	100	100	83	147	(47)	147%
Total Expenditures	2,500	2,500	-	-	2,500	0%
Net Revenue (Expenditure)	(\$2,400)	(\$2,400)	\$83	\$147	(\$2,547)	-6%