

# FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2025



Attached are the revenue and expenditure reports for the period ending **April 30, 2025**, which reflects 33% 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 \$14.87 million are for 2024 taxes, 97% of budget. Licenses & Permits, Municipal Court fines, and Charges for services are above budget. Interest earnings for four months are at 38% of the budget. The Intergovernmental revenue is over budget due to the receipt of FEMA and state funds for hurricane Beryl.

All departments, with the exception of Finance, are below their pro-rata share of the budget. The Finance department includes the \$1.8M transfer to the Capital Reserve Fund. 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 Police, Parks, and Public Works.

## **WATER & SEWER UTILITY FUND**

With a one month lag due to billing in arrears April's billing for March 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 since there is only 2 months of expenses to the City of Houston for purchasing surface water.

## **SOLID WASTE FUND**

Again, with the one month lag in billing, April 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, two garbage trucks and a police vehicle have been purchased. There were also expenses incurred to repair a bucket truck.

# FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 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 APRIL 30, 2025



| PROJECT  | 2025 Amended Budget | YTD Actuals      | Remaining Balance |
|--|---------------------|------------------|-------------------|
| <b><u>CAPITAL PROJECT FUND</u></b>             |                     |                  |                   |
| 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           | 9,000            | 1,916,958         |
| LIBRARY/COMMUNITY BLDG/SENIOR CENTER           | 2,113,793           | 1,232,557        | 881,236           |
| 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             |
| <b>TOTALS</b>                                  | <b>4,700,769</b>    | <b>1,328,145</b> | <b>3,372,625</b>  |
| <b><u>2019 CO</u></b>                          |                     |                  |                   |
| ARBITRAGE/YIELD                                | 1,630               |                  | 1,630             |
| VIRTUAL GATE                                   | 80,000              | 11,261           | 68,739            |
| <b>TOTALS</b>                                  | <b>81,630</b>       | <b>11,261</b>    | <b>70,369</b>     |
| <b><u>GENERAL 2022 CO</u></b>                  |                     |                  |                   |
| PUBLIC WORKS MAINTENANCE FACILITY              | 11,848,470          | 1,950,464        | 9,898,006         |
| EAST SIDE DRAINAGE IMPROVEMENTS                | 6,311,526           | 1,052,770        | 5,258,756         |
| WEST SIDE DRAINAGE IMPROVEMENTS                | 193,000             | 15,271           | 177,729           |
| BUFFALO SPEEDWAY CONSTRUCTION                  | 1,831,983           | 444,219          | 1,387,764         |
| <b>TOTALS</b>                                  | <b>20,184,979</b>   | <b>3,462,724</b> | <b>16,722,255</b> |
| <b><u>GENERAL 2025 CO</u></b>                  |                     |                  |                   |
| WEST SIDE DRAINAGE IMPROVEMENTS                | 342,000             |                  | 342,000           |
| <b>TOTALS</b>                                  | <b>342,000</b>      | <b>-</b>         | <b>342,000</b>    |
| <b><u>TRANSPORTATION IMPROVEMENT FUND</u></b>  |                     |                  |                   |
| EAST SIDE DRAINAGE IMPROVEMENTS                | 19,658              | 221              | 19,437            |
| WEST SIDE DRAINAGE IMPROVEMENTS                | 3,106,370           | 196,778          | 2,909,592         |
| 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             | 9,426            | 748,505           |
| <b>TOTALS</b>                                  | <b>8,597,971</b>    | <b>206,426</b>   | <b>8,391,545</b>  |

# FINANCIAL SUMMARY FOR THE PERIOD ENDING APRIL 30, 2025



| PROJECT   | 2025 Amended Budget | YTD Actuals    | Remaining Balance |
|---|---------------------|----------------|-------------------|
| <b><u>WATER &amp; SEWER CAPITAL PROJECTS FUND</u></b> |                     |                |                   |
| BELLAIRE EST EVALUATION/WATER SYSTEM MODELING         | 319,460             | 4,136          | 315,324           |
| WASTEWATER TREATMENT PLANT IMPROVEMENTS               | 460,467             | 6,389          | 454,078           |
| 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)           |
| <b>TOTALS</b>   | <b>2,489,386</b>    | <b>169,525</b> | <b>2,319,861</b>  |
| <b><u>WATER &amp; SEWER 2022 CO</u></b>               |                     |                |                   |
| MILTON CAST IRON WATER LINE REPLACEMENT               | 3,130,956           | 16,133         | 3,114,823         |
| WATER LINE REPLACEMENT PROGRAM                        | 95,078              | 2,470          | 92,608            |
| WWTP IMPROVEMENTS                                     | 17,340,000          | 8,958          | 17,331,042        |
| WAKEFOREST EST & GST PAINTING                         | 1,084,194           | 44,439.64      | 1,039,754         |
| WAKEFORES WATER PLAN DISTR LINE REPLACEMENT           | 186,973             | 78,583         | 108,390           |
| WAKEFOREST WATER PLANT IMPROVEMENTS                   | 418,659             | 24,471         | 394,188           |
| NEW WATER WELL NO. 10                                 | 618,930             | 13,365         | 605,565           |
| MILTON WATER PLANT IMPROVEMENTS                       | 108,830             | 28,855         | 79,975            |
| <b>TOTALS</b>   | <b>22,983,620</b>   | <b>217,275</b> | <b>22,766,345</b> |
| <b><u>WATER &amp; SEWER 2025 CO</u></b>               |                     |                |                   |
| 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           |
| <b>TOTALS</b>   | <b>9,803,000</b>    | <b>-</b>       | <b>9,803,000</b>  |
| * Budget Amendment done in June                       |                     |                |                   |

## 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

April 30, 2025

|                      | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b>   | <b>Amount<br/>Remaining</b> | <b>YTD Actual as<br/>a % of<br/>Budget</b> |
|----------------------|----------------------------|---------------------------|--------------------------|---------------------|-----------------------------|--|
| <b>Revenues</b>      |                            |                           |                          |                     |                             |  |
| Taxes                | 18,017,828                 | 18,017,828                | 355,191                  | 15,364,886          | 2,652,942                   | 85%  |
| Licenses & Permits   | 1,100,500                  | 1,100,500                 | 117,805                  | 436,477             | 664,023                     | 40%  |
| Intergovernmental    | 474,800                    | 474,800                   | -                        | 601,860             | (127,060)                   | 127%                                       |
| Charges for Services | 3,650,900                  | 3,650,900                 | 314,424                  | 1,295,382           | 2,355,518                   | 35%  |
| Fines & Forfeitures  | 210,800                    | 210,800                   | 17,603                   | 84,730              | 126,070                     | 40%  |
| Miscellaneous        | 818,500                    | 818,500                   | 84,335                   | 314,269             | 504,231                     | 38%  |
| Transfers In         | 1,942,000                  | 1,942,000                 | 161,833                  | 647,333             | 1,294,667                   | 33%  |
| <b>Total Revenue</b> | <b>\$26,215,328</b>        | <b>\$26,215,328</b>       | <b>\$1,051,191</b>       | <b>\$18,744,936</b> | <b>\$7,470,392</b>          | <b>72%</b>                                 |

|                           | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b>  | <b>Amount<br/>Remaining</b> | <b>YTD Actual<br/>as a % of<br/>Budget</b> |
|---------------------------|----------------------------|---------------------------|--------------------------|--------------------|-----------------------------|--|
| <b>Expenditures</b>       |                            |                           |                          |                    |                             |  |
| Administration            | 2,202,600                  | 2,230,987                 | 164,471                  | 621,407            | 1,609,580                   | 28%  |
| Finance                   | 2,615,450                  | 4,455,736                 | 1,962,739                | 2,426,112          | 2,029,624                   | 54%  |
| Fire                      | 4,659,250                  | 4,674,629                 | 311,104                  | 1,190,831          | 3,483,798                   | 25%  |
| Parks & Recreation        | 5,351,650                  | 5,403,490                 | 374,352                  | 1,328,351          | 4,075,139                   | 25%  |
| Police                    | 6,931,960                  | 6,931,960                 | 434,435                  | 1,773,174          | 5,158,786                   | 26%  |
| Public Works              | 4,433,725                  | 4,460,704                 | 273,456                  | 1,068,911          | 3,391,793                   | 24%  |
| <b>Total Expenditures</b> | <b>\$26,194,635</b>        | <b>\$28,157,505</b>       | <b>\$3,520,556</b>       | <b>\$8,408,786</b> | <b>\$19,748,719</b>         | <b>30%</b>                                 |

|                                  |                 |                      |                      |                     |
|----------------------------------|-----------------|----------------------|----------------------|---------------------|
| <b>Net Revenue (Expenditure)</b> | <b>\$20,693</b> | <b>(\$1,942,177)</b> | <b>(\$2,469,365)</b> | <b>\$10,336,150</b> |
|----------------------------------|-----------------|----------------------|----------------------|---------------------|

# City of West University Place

## 401 - Water & Sewer Fund

April 30, 2025

|                                  | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b>  | <b>Amount<br/>Remaining</b> | <b>YTD Actual as<br/>a % of<br/>Budget</b> |
|----------------------------------|----------------------------|---------------------------|--------------------------|--------------------|-----------------------------|--|
| <b>Revenues</b>                  |                            |                           |                          |                    |                             |  |
| Intergovernmental                | -                          | -                         | -                        | 8,025              | (8,025)                     | -  |
| Charges for Services             | 9,250,500                  | 9,250,500                 | 753,680                  | 1,882,669          | 7,367,831                   | 20%  |
| Miscellaneous                    | 55,100                     | 55,100                    | 9,958                    | 40,632             | 14,468                      | 74%  |
| <b>Total Revenue</b>             | <b>\$9,305,600</b>         | <b>\$9,305,600</b>        | <b>\$763,637</b>         | <b>\$1,931,326</b> | <b>\$7,374,274</b>          | <b>21%</b>                                 |
| <b>Expenditures</b>              |                            |                           |                          |                    |                             |  |
| Finance                          | 3,883,357                  | 3,883,357                 | 340,971                  | 1,301,260          | 2,582,097                   | 34%  |
| Public Works                     | 5,391,055                  | 5,422,548                 | 296,804                  | 979,274            | 4,443,274                   | 18%  |
| <b>Total Expenditures</b>        | <b>\$9,274,412</b>         | <b>\$9,305,905</b>        | <b>\$637,774</b>         | <b>\$2,280,534</b> | <b>\$7,025,371</b>          | <b>25%</b>                                 |
| <b>Net Revenue (Expenditure)</b> | <b>\$31,188</b>            | <b>(\$305)</b>            | <b>\$125,863</b>         | <b>(\$349,208)</b> |                             |  |

# City of West University Place

## 402 - Solid Waste Management Fund

April 30, 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)            | -                           |
| Charges for Services  | 2,033,700          | 2,033,700          | 167,528          | 501,622          | 1,532,078          | 25%                         |
| Miscellaneous         | 27,100             | 27,100             | 2,172            | 15,515           | 11,585             | 57%                         |
| <b>Total Revenues</b> | <b>\$2,060,800</b> | <b>\$2,060,800</b> | <b>\$169,701</b> | <b>\$525,464</b> | <b>\$1,535,336</b> | <b>25%</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              | 1,237              | 12%                         |
| Curbside Green Waste Recycling | 238,200            | 238,200            | 23,964           | 71,188           | 167,012            | 30%                         |
| Curbside Recycling             | 417,650            | 417,650            | 29,353           | 104,750          | 312,900            | 25%                         |
| Curbside Solid Waste           | 1,426,827          | 1,426,827          | 105,235          | 411,901          | 1,014,926          | 29%                         |
| <b>Total Expenditures</b>      | <b>\$2,084,077</b> | <b>\$2,084,077</b> | <b>\$158,552</b> | <b>\$588,002</b> | <b>\$1,496,075</b> | <b>28%</b>                  |

|                                  |                   |                   |                 |                   |
|----------------------------------|-------------------|-------------------|-----------------|-------------------|
| <b>Net Revenue (Expenditure)</b> | <b>(\$23,277)</b> | <b>(\$23,277)</b> | <b>\$11,149</b> | <b>(\$62,538)</b> |
|----------------------------------|-------------------|-------------------|-----------------|-------------------|

# City of West University Place

## 502 - Technology Management Fund

April 30, 2025

|                       | Original Budget    | Amended Budget     | Current Month    | YTD Actual       | Amount Remaining   | YTD Actual as a % of Budget |
|-----------------------|--------------------|--------------------|------------------|------------------|--------------------|-----------------------------|
| <b>Revenues</b>       |                    |                    |                  |                  |                    |                             |
| Intergovernmental     | -                  | -                  | -                | 958              | (958)              | -                           |
| Miscellaneous         | 31,000             | 31,000             | 3,227            | 19,385           | 11,615             | 63%                         |
| Transfers In          | 2,375,400          | 2,375,400          | 197,950          | 791,800          | 1,583,600          | 33%                         |
| <b>Total Revenues</b> | <b>\$2,406,400</b> | <b>\$2,406,400</b> | <b>\$201,177</b> | <b>\$812,142</b> | <b>\$1,594,258</b> | <b>34%</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            | 45,100           | 165,283          | 441,517            | 27%                         |
| Operating Expenses        | 1,594,000          | 1,622,287          | 348,204          | 570,820          | 1,051,467          | 35%                         |
| Capital Outlay            | 78,000             | 82,748             | 6,648            | 14,511           | 68,237             | 18%                         |
| Transfers                 | 89,300             | 89,300             | 7,442            | 29,767           | 59,533             | 33%                         |
| <b>Total Expenditures</b> | <b>\$2,368,100</b> | <b>\$2,401,135</b> | <b>\$407,394</b> | <b>\$780,380</b> | <b>\$1,620,755</b> | <b>33%</b>                  |

|                                  |                 |                |                    |                 |
|----------------------------------|-----------------|----------------|--------------------|-----------------|
| <b>Net Revenue (Expenditure)</b> | <b>\$38,300</b> | <b>\$5,265</b> | <b>(\$206,217)</b> | <b>\$31,762</b> |
|----------------------------------|-----------------|----------------|--------------------|-----------------|

# City of West University Place

## 501 - Vehicle Replacement Fund

April 30, 2025

|                       | Original<br>Budget | Amended<br>Budget | Current<br>Month | YTD Actual       | Amount<br>Remaining | YTD Actual<br>as a % of<br>Budget |
|-----------------------|--------------------|-------------------|------------------|------------------|---------------------|-----------------------------------|
| <b>Revenues</b>       |                    |                   |                  |                  |                     |                                   |
| Miscellaneous         | 189,900            | 189,900           | 41,737           | 88,511           | 101,389             | 47%                               |
| Transfers In          | 545,250            | 545,250           | 45,438           | 181,750          | 363,500             | 33%                               |
| <b>Total Revenues</b> | <b>\$735,150</b>   | <b>\$735,150</b>  | <b>\$87,175</b>  | <b>\$270,261</b> | <b>\$464,889</b>    | <b>37%</b>                        |

|                           | Original<br>Budget | Amended<br>Budget  | Current<br>Month | YTD Actual       | Amount<br>Remaining | YTD Actual<br>as a % of<br>Budget |
|---------------------------|--------------------|--------------------|------------------|------------------|---------------------|-----------------------------------|
| <b>Expenditures</b>       |                    |                    |                  |                  |                     |                                   |
| Other Contracted Services | -                  | -                  | 1,350            | 1,350            | (1,350)             | -                                 |
| Automobiles               | 115,000            | 115,000            | 31,418           | 31,418           | 83,582              | 27%                               |
| Light Trucks              | 145,000            | 164,000            | -                | -                | 164,000             | -                                 |
| Trucks                    | 449,000            | 1,070,681          | 597,256          | 597,256          | 473,425             | 56%                               |
| 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>\$1,436,681</b> | <b>\$630,024</b> | <b>\$630,024</b> | <b>\$806,657</b>    | <b>44%</b>                        |

|                                  |                   |                    |                    |                    |
|----------------------------------|-------------------|--------------------|--------------------|--------------------|
| <b>Net Revenue (Expenditure)</b> | <b>(\$60,850)</b> | <b>(\$701,531)</b> | <b>(\$542,849)</b> | <b>(\$359,762)</b> |
|----------------------------------|-------------------|--------------------|--------------------|--------------------|

# City of West University Place

## 505 - Asset Replacement Fund

April 30, 2025

|                       | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b> | <b>Amount<br/>Remaining</b> | <b>YTD Actual<br/>as a % of<br/>Budget</b> |
|-----------------------|----------------------------|---------------------------|--------------------------|-------------------|-----------------------------|--|
| <b>Revenues</b>       |                            |                           |                          |                   |                             |  |
| Miscellaneous         | 156,100                    | 156,100                   | 19,074                   | 78,293            | 77,807                      | 50%  |
| Transfers In          | 555,100                    | 555,100                   | 46,258                   | 185,033           | 370,067                     | 33%  |
| <b>Total Revenues</b> | <b>\$711,200</b>           | <b>\$711,200</b>          | <b>\$65,333</b>          | <b>\$263,326</b>  | <b>\$447,874</b>            | <b>37%</b>                                 |

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

|                                  |                  |                  |                 |                  |
|----------------------------------|------------------|------------------|-----------------|------------------|
| <b>Net Revenue (Expenditure)</b> | <b>\$505,000</b> | <b>\$472,103</b> | <b>\$65,333</b> | <b>\$263,326</b> |
|----------------------------------|------------------|------------------|-----------------|------------------|

# City of West University Place

## 510 - Employee Benefits Fund

April 30, 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          | 158,826          | 704,348          | 2,047,102          | 26%                         |
| Miscellaneous         | 46,100             | 46,100             | 4,685            | 17,995           | 28,105             | 39%                         |
| Transfers In          | 14,300             | 14,300             | 1,192            | 4,767            | 9,533              | 33%                         |
| <b>Total Revenues</b> | <b>\$2,811,850</b> | <b>\$2,811,850</b> | <b>\$164,703</b> | <b>\$727,110</b> | <b>\$2,084,740</b> | <b>26%</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             | 3,495            | 13,978           | 34,022             | 29%                         |
| Pers Svcs-Empl Misc       | 2,759,300          | 2,759,300          | 147,220          | 672,183          | 2,087,117          | 24%                         |
| <b>Total Expenditures</b> | <b>\$2,807,300</b> | <b>\$2,807,300</b> | <b>\$150,714</b> | <b>\$686,162</b> | <b>\$2,121,138</b> | <b>24%</b>                  |

|                                  |                |                |                 |                 |
|----------------------------------|----------------|----------------|-----------------|-----------------|
| <b>Net Revenue (Expenditure)</b> | <b>\$4,550</b> | <b>\$4,550</b> | <b>\$13,989</b> | <b>\$40,948</b> |
|----------------------------------|----------------|----------------|-----------------|-----------------|

# City of West University Place

## 511 - Human Resource Services Fund

April 30, 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           | 2,175           | 8,885           | 14,115           | 39%                         |
| Transfers In          | 230,000          | 230,000          | 19,167          | 76,667          | 153,333          | 33%                         |
| <b>Total Revenues</b> | <b>\$253,000</b> | <b>\$253,000</b> | <b>\$21,342</b> | <b>\$85,552</b> | <b>\$167,448</b> | <b>34%</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           | 220             | 4,538            | 36,462           | 11%                         |
| Pers Svcs-Empl Misc       | 99,300           | 99,300           | 1,678           | 12,357           | 86,943           | 12%                         |
| Transfer Out              | 382,000          | 382,000          | 31,833          | 127,333          | 254,667          | 33%                         |
| <b>Total Expenditures</b> | <b>\$522,300</b> | <b>\$522,300</b> | <b>\$33,731</b> | <b>\$144,228</b> | <b>\$378,072</b> | <b>28%</b>                  |

|                                  |                    |                    |                   |                   |
|----------------------------------|--------------------|--------------------|-------------------|-------------------|
| <b>Net Revenue (Expenditure)</b> | <b>(\$269,300)</b> | <b>(\$269,300)</b> | <b>(\$12,389)</b> | <b>(\$58,676)</b> |
|----------------------------------|--------------------|--------------------|-------------------|-------------------|

# City of West University Place

## 100 - Debt Service Fund

April 30, 2025

|                       | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b>  | <b>Amount<br/>Remaining</b> | <b>YTD Actual<br/>as a % of<br/>Budget</b> |
|-----------------------|----------------------------|---------------------------|--------------------------|--------------------|-----------------------------|--|
| <b>Revenues</b>       |                            |                           |                          |                    |                             |  |
| Taxes                 | 5,301,486                  | 5,301,486                 | 58,688                   | 5,131,673          | 169,813                     | 97%  |
| Miscellaneous         | 49,000                     | 49,000                    | 4,096                    | 11,918             | 37,082                      | 24%  |
| Transfers In          | 1,565,457                  | 1,565,457                 | 130,455                  | 521,819            | 1,043,638                   | 33%  |
| <b>Total Revenues</b> | <b>\$6,915,943</b>         | <b>\$6,915,943</b>        | <b>\$193,238</b>         | <b>\$5,665,409</b> | <b>\$1,250,534</b>          | <b>82%</b>                                 |

|                           | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b>  | <b>Amount<br/>Remaining</b> | <b>YTD Actual<br/>as a % of<br/>Budget</b> |
|---------------------------|----------------------------|---------------------------|--------------------------|--------------------|-----------------------------|--|
| <b>Expenditures</b>       |                            |                           |                          |                    |                             |  |
| 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                       | -  |
| <b>Total Expenditures</b> | <b>\$6,876,663</b>         | <b>\$6,876,663</b>        | <b>-</b>                 | <b>\$5,291,731</b> | <b>\$1,584,932</b>          | <b>77%</b>                                 |

|                                  |                 |                 |                  |                  |
|----------------------------------|-----------------|-----------------|------------------|------------------|
| <b>Net Revenue (Expenditure)</b> | <b>\$39,280</b> | <b>\$39,280</b> | <b>\$193,238</b> | <b>\$373,678</b> |
|----------------------------------|-----------------|-----------------|------------------|------------------|

# City of West University Place

## 301 - Capital Projects Fund

April 30, 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            | 23,458          | 69,929             | 110,071          | 39%                         |
| Transfers In          | 15,550,000          | 1,645,000          | -               | 1,645,000          | -                | 100%                        |
| <b>Total Revenues</b> | <b>\$15,730,000</b> | <b>\$1,825,000</b> | <b>\$23,458</b> | <b>\$1,714,929</b> | <b>\$110,071</b> | <b>94%</b>                  |

|                           | Original Budget     | Amended Budget     | Current Month      | YTD Actual         | Amount Remaining   | YTD Actual as a % of Budget |
|---------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------|
| <b>Expenditures</b>       |                     |                    |                    |                    |                    |                             |
| Technology Projects       | 585,000             | 2,194,585          | 700                | 88,076             | 2,106,509          | 4%                          |
| Other Equipment           | 625,000             | -                  | -                  | -                  | -                  | -                           |
| Land Acquisition          | -                   | 1,191,220          | 1,150,058          | 1,161,058          | 30,162             | 97%                         |
| Professional Services     | -                   | 1,004,965          | 27,479             | 79,010             | 925,954            | 8%                          |
| Construction Costs        | 14,445,000          | 310,000            | -                  | -                  | 310,000            | 0%                          |
| <b>Total Expenditures</b> | <b>\$15,655,000</b> | <b>\$4,700,769</b> | <b>\$1,178,237</b> | <b>\$1,328,145</b> | <b>\$3,372,625</b> | <b>28%</b>                  |

|                                  |                 |                      |                      |                  |
|----------------------------------|-----------------|----------------------|----------------------|------------------|
| <b>Net Revenue (Expenditure)</b> | <b>\$75,000</b> | <b>(\$2,875,769)</b> | <b>(\$1,154,779)</b> | <b>\$386,784</b> |
|----------------------------------|-----------------|----------------------|----------------------|------------------|

# City of West University Place

## 333 - 2019 Cert of Oblig

April 30, 2025

|                       | Original Budget | Amended Budget | Current Month | YTD Actual     | Amount Remaining | YTD Actual as a % of Budget |
|-----------------------|-----------------|----------------|---------------|----------------|------------------|-----------------------------|
| <b>Revenues</b>       |                 |                |               |                |                  |                             |
| Miscellaneous         | -               | -              | 255           | 2,047          | (2,047)          | -                           |
| <b>Total Revenues</b> | -               | -              | <b>\$255</b>  | <b>\$2,047</b> | <b>(\$2,047)</b> | -                           |

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

|                                  |   |                   |              |                  |  |  |
|----------------------------------|---|-------------------|--------------|------------------|--|--|
| <b>Net Revenue (Expenditure)</b> | - | <b>(\$81,630)</b> | <b>\$255</b> | <b>(\$9,214)</b> |  |  |
|----------------------------------|---|-------------------|--------------|------------------|--|--|

# City of West University Place

## 304 - Capital Reserve Fund

April 30, 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            | 62,867             | 290,660            | 150,340          | 66%                         |
| Transfers In          | -                | 1,800,000          | 1,800,000          | 1,800,000          | -                | 100%                        |
| <b>Total Revenues</b> | <b>\$441,000</b> | <b>\$2,241,000</b> | <b>\$1,862,867</b> | <b>\$2,090,660</b> | <b>\$150,340</b> | <b>93%</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          | 1,645,000          | -             | 1,645,000          | -                | 100%                        |
| <b>Total Expenditures</b> | <b>\$15,550,000</b> | <b>\$1,645,000</b> | <b>-</b>      | <b>\$1,645,000</b> | <b>-</b>         | <b>100%</b>                 |

|                                  |                       |                  |                    |                  |
|----------------------------------|-----------------------|------------------|--------------------|------------------|
| <b>Net Revenue (Expenditure)</b> | <b>(\$15,109,000)</b> | <b>\$596,000</b> | <b>\$1,862,867</b> | <b>\$445,660</b> |
|----------------------------------|-----------------------|------------------|--------------------|------------------|

# City of West University Place

## 302 - 2022 General CO Fund

April 30, 2025

|                       | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b> | <b>Amount<br/>Remaining</b> | <b>YTD Actual as<br/>a % of<br/>Budget</b> |
|-----------------------|----------------------------|---------------------------|--------------------------|-------------------|-----------------------------|--|
| <b>Revenues</b>       |                            |                           |                          |                   |                             |  |
| Miscellaneous         | 540,000                    | 540,000                   | 74,817                   | 332,126           | 207,874                     | 62%  |
| <b>Total Revenues</b> | <b>\$540,000</b>           | <b>\$540,000</b>          | <b>\$74,817</b>          | <b>\$332,126</b>  | <b>\$207,874</b>            | <b>62%</b>                                 |

|                           | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b>  | <b>Amount<br/>Remaining</b> | <b>YTD Actual<br/>as a % of<br/>Budget</b> |
|---------------------------|----------------------------|---------------------------|--------------------------|--------------------|-----------------------------|--|
| <b>Expenditures</b>       |                            |                           |                          |                    |                             |  |
| Personnel Expenses        | -                          | 73,142                    | -                        | 12,482             | 60,659                      | 17%  |
| Operating Expenses        | -                          | 83,250                    | -                        | -                  | 83,250                      | -  |
| Capital Outlay            | -                          | 20,028,587                | 1,939,727                | 3,450,242          | 16,578,346                  | 17%  |
| <b>Total Expenditures</b> | <b>-</b>                   | <b>\$20,184,979</b>       | <b>\$1,939,727</b>       | <b>\$3,462,724</b> | <b>\$16,722,255</b>         | <b>17%</b>                                 |

|                                  |                  |                       |                      |                      |
|----------------------------------|------------------|-----------------------|----------------------|----------------------|
| <b>Net Revenue (Expenditure)</b> | <b>\$540,000</b> | <b>(\$19,644,979)</b> | <b>(\$1,864,910)</b> | <b>(\$3,130,597)</b> |
|----------------------------------|------------------|-----------------------|----------------------|----------------------|

# City of West University Place

## 306 - 2025 General CO Fund

April 30, 2025

|                       | Original Budget     | Amended Budget      | Current Month | YTD Actual | Amount Remaining    | YTD Actual as a % of Budget |
|-----------------------|---------------------|---------------------|---------------|------------|---------------------|-----------------------------|
| <b>Revenues</b>       |                     |                     |               |            |                     |                             |
| Miscellaneous         | 17,780,000          | 10,145,000          | -             | -          | 10,145,000          | -                           |
| <b>Total Revenues</b> | <b>\$17,780,000</b> | <b>\$10,145,000</b> | <b>-</b>      | <b>-</b>   | <b>\$10,145,000</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           | 342,000             | -             | -          | 342,000             | -                           |
| Construction Costs          | 5,500,000           | -                   | -             | -          | -                   | -                           |
| Transfer to 2025 WS CO Fund | 10,458,000          | 9,803,000           | -             | -          | 9,803,000           | -                           |
| <b>Total Expenditures</b>   | <b>\$17,780,000</b> | <b>\$10,145,000</b> | <b>-</b>      | <b>-</b>   | <b>\$10,145,000</b> | <b>-</b>                    |

|                                  |          |          |          |          |
|----------------------------------|----------|----------|----------|----------|
| <b>Net Revenue (Expenditure)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
|----------------------------------|----------|----------|----------|----------|

# City of West University Place

## 325 - Transportation Improve Fund

April 30, 2025

|                       | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b> | <b>Amount<br/>Remaining</b> | <b>YTD Actual<br/>as a % of<br/>Budget</b> |
|-----------------------|----------------------------|---------------------------|--------------------------|-------------------|-----------------------------|--|
| <b>Revenues</b>       |                            |                           |                          |                   |                             |  |
| Miscellaneous         | 290,000                    | 290,000                   | 29,404                   | 122,184           | 167,816                     | 42%  |
| Transfers In          | 1,094,000                  | 1,094,000                 | 91,167                   | 364,667           | 729,333                     | 33%  |
| <b>Total Revenues</b> | <b>\$1,384,000</b>         | <b>\$1,384,000</b>        | <b>\$120,570</b>         | <b>\$486,851</b>  | <b>\$897,149</b>            | <b>35%</b>                                 |

|                             | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b> | <b>Amount<br/>Remaining</b> | <b>YTD Actual<br/>as a % of<br/>Budget</b> |
|-----------------------------|----------------------------|---------------------------|--------------------------|-------------------|-----------------------------|--|
| <b>Expenditures</b>         |                            |                           |                          |                   |                             |  |
| Arbitrage/Yield Restriction | 63,000                     | 63,000                    | -                        | -                 | 63,000                      | -  |
| Professional Services       | 1,091,000                  | 3,462,434                 | 74,056                   | 206,426           | 3,256,008                   | 6%   |
| Construction Costs          | 3,890,000                  | 5,072,537                 | -                        | -                 | 5,072,537                   | -  |
| <b>Total Expenditures</b>   | <b>\$5,044,000</b>         | <b>\$8,597,971</b>        | <b>\$74,056</b>          | <b>\$206,426</b>  | <b>\$8,391,545</b>          | <b>2%</b>                                  |

|                                  |                      |                      |                 |                  |
|----------------------------------|----------------------|----------------------|-----------------|------------------|
| <b>Net Revenue (Expenditure)</b> | <b>(\$3,660,000)</b> | <b>(\$7,213,971)</b> | <b>\$46,514</b> | <b>\$280,425</b> |
|----------------------------------|----------------------|----------------------|-----------------|------------------|

# City of West University Place

## 340 - Water & Sewer Cap Proj Fund

April 30, 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           | 8,791           | 36,996           | 40,004           | 48%                         |
| Transfers In          | 700,000          | 700,000          | 58,333          | 233,333          | 466,667          | 33%                         |
| <b>Total Revenues</b> | <b>\$777,000</b> | <b>\$777,000</b> | <b>\$67,125</b> | <b>\$270,330</b> | <b>\$506,670</b> | <b>35%</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          | 1,978,927          | 12,511          | 10,525           | 1,968,401          | 1%                          |
| Construction Costs        | -                  | 510,459            | -               | 159,000          | 351,459            | 31%                         |
| <b>Total Expenditures</b> | <b>\$1,199,000</b> | <b>\$2,489,386</b> | <b>\$12,511</b> | <b>\$169,525</b> | <b>\$2,319,861</b> | <b>7%</b>                   |

|                                  |                    |                      |                 |                  |
|----------------------------------|--------------------|----------------------|-----------------|------------------|
| <b>Net Revenue (Expenditure)</b> | <b>(\$422,000)</b> | <b>(\$1,712,386)</b> | <b>\$54,614</b> | <b>\$100,804</b> |
|----------------------------------|--------------------|----------------------|-----------------|------------------|

# City of West University Place

## 341 - 2022 Water/Sewer CO Fund

April 30, 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          | 82,237          | 343,849          | (105,149)          | 144%                        |
| <b>Total Revenues</b> | <b>\$238,700</b> | <b>\$238,700</b> | <b>\$82,237</b> | <b>\$343,849</b> | <b>(\$105,149)</b> | <b>144%</b>                 |

|                           | Original Budget | Amended Budget      | Current Month   | YTD Actual       | Amount Remaining    | YTD Actual as a % of Budget |
|---------------------------|-----------------|---------------------|-----------------|------------------|---------------------|-----------------------------|
| <b>Expenditures</b>       |                 |                     |                 |                  |                     |                             |
| Professional Services     | -               | 1,495,454           | 51,680          | 187,781          | 1,307,673           | 13%                         |
| Construction Costs        | -               | 21,468,000          | 18,185          | 29,494           | 21,438,506          | -                           |
| <b>Total Expenditures</b> | <b>-</b>        | <b>\$22,963,454</b> | <b>\$69,865</b> | <b>\$217,275</b> | <b>\$22,746,180</b> | <b>1%</b>                   |

|                                  |                  |                       |                 |                  |
|----------------------------------|------------------|-----------------------|-----------------|------------------|
| <b>Net Revenue (Expenditure)</b> | <b>\$238,700</b> | <b>(\$22,724,754)</b> | <b>\$12,371</b> | <b>\$126,574</b> |
|----------------------------------|------------------|-----------------------|-----------------|------------------|

# City of West University Place

## 343 - 2025 Water/Sewer CO Fund

April 30, 2025

|                       | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b> | <b>Amount<br/>Remaining</b> | <b>YTD Actual<br/>as a % of<br/>Budget</b> |
|-----------------------|----------------------------|---------------------------|--------------------------|-------------------|-----------------------------|--|
| <b>Revenues</b>       |                            |                           |                          |                   |                             |  |
| Transfers In          | 10,458,000                 | 9,803,000                 | -                        | -                 | 9,803,000                   | -  |
| <b>Total Revenues</b> | <b>\$10,458,000</b>        | <b>\$9,803,000</b>        | -                        | -                 | <b>\$9,803,000</b>          | -  |

|                           | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Current<br/>Month</b> | <b>YTD Actual</b> | <b>Amount<br/>Remaining</b> | <b>YTD Actual<br/>as a % of<br/>Budget</b> |
|---------------------------|----------------------------|---------------------------|--------------------------|-------------------|-----------------------------|--|
| <b>Expenditures</b>       |                            |                           |                          |                   |                             |  |
| Professional Services     | 3,148,000                  | 335,000                   | -                        | -                 | 335,000                     | -  |
| Construction Costs        | 7,310,000                  | 9,468,000                 | -                        | -                 | 9,468,000                   | -  |
| <b>Total Expenditures</b> | <b>\$10,458,000</b>        | <b>\$9,803,000</b>        | -                        | -                 | <b>\$9,803,000</b>          | -  |

|                                  |   |   |   |   |
|----------------------------------|---|---|---|---|
| <b>Net Revenue (Expenditure)</b> | - | - | - | - |
|----------------------------------|---|---|---|---|

# City of West University Place

## Special Revenue Funds April 30, 2025

|                                     | Original<br>Budget | Amended<br>Budget  | Current<br>Month  | YTD Actual         | Amount<br>Remaining | YTD Actual<br>as a % of<br>Budget |
|-------------------------------------|--------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------------|
| <b>Parks Donation Fund</b>          |                    |                    |                   |                    |                     |                                   |
| Total Revenues                      | 60,900             | 60,900             | 2,110             | 4,606              | 56,294              | 8%                                |
| Total Expenditures                  | 226,000            | 226,000            | -                 | 198,276            | 27,724              | 88%                               |
| <b>Net Revenue (Expenditure)</b>    | <b>(\$165,100)</b> | <b>(\$165,100)</b> | <b>\$2,110</b>    | <b>(\$193,670)</b> | <b>\$28,570</b>     | <b>117%</b>                       |
| <b>Friends of West U Parks Fund</b> |                    |                    |                   |                    |                     |                                   |
| Total Revenues                      | 67,600             | 89,600             | -                 | 1                  | 89,599              | -                                 |
| Total Expenditures                  | 67,600             | 89,600             | 24,152            | 38,198             | 51,402              | 43%                               |
| <b>Net Revenue (Expenditure)</b>    | <b>-</b>           | <b>-</b>           | <b>(\$24,152)</b> | <b>(\$38,197)</b>  | <b>\$38,197</b>     | <b>-</b>                          |
| <b>Truancy Prevention Fund</b>      |                    |                    |                   |                    |                     |                                   |
| Total Revenues                      | 10,800             | 10,800             | 836               | 3,867              | 6,933               | 36%                               |
| Total Expenditures                  | 10,000             | 10,000             | -                 | -                  | 10,000              | -                                 |
| <b>Net Revenue (Expenditure)</b>    | <b>\$800</b>       | <b>\$800</b>       | <b>\$836</b>      | <b>\$3,867</b>     | <b>(\$3,067)</b>    | <b>483%</b>                       |
| <b>Municipal Jury Fund</b>          |                    |                    |                   |                    |                     |                                   |
| Total Revenues                      | 200                | 200                | 17                | 78                 | 122                 | 39%                               |
| Total Expenditures                  | 100                | 100                | -                 | -                  | 100                 | -                                 |
| <b>Net Revenue (Expenditure)</b>    | <b>\$100</b>       | <b>\$100</b>       | <b>\$17</b>       | <b>\$78</b>        | <b>\$22</b>         | <b>78%</b>                        |

# City of West University Place

## Special Revenue Funds April 30, 2025

|                                     | Original<br>Budget | Amended<br>Budget  | Current<br>Month  | YTD Actual         | Amount<br>Remaining | YTD Actual<br>as a % of<br>Budget |
|-------------------------------------|--------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------------|
| <b>Court Technology Fund</b>        |                    |                    |                   |                    |                     |                                   |
| Total Revenues                      | 10,200             | 10,200             | 729               | 3,297              | 6,903               | 32%                               |
| Total Expenditures                  | 4,000              | 4,000              | -                 | 355                | 3,645               | 9%                                |
| <b>Net Revenue (Expenditure)</b>    | <b>\$6,200</b>     | <b>\$6,200</b>     | <b>\$729</b>      | <b>\$2,942</b>     | <b>\$3,258</b>      | <b>47%</b>                        |
| <b>Tree Replacement Fund</b>        |                    |                    |                   |                    |                     |                                   |
| Total Revenues                      | 59,400             | 59,400             | 1,334             | 24,825             | 34,575              | 42%                               |
| Total Expenditures                  | 110,000            | 110,000            | -                 | 34,890             | 75,110              | 32%                               |
| <b>Net Revenue (Expenditure)</b>    | <b>(\$50,600)</b>  | <b>(\$50,600)</b>  | <b>\$1,334</b>    | <b>(\$10,065)</b>  | <b>(\$40,535)</b>   | <b>20%</b>                        |
| <b>Court Building Security Fund</b> |                    |                    |                   |                    |                     |                                   |
| Total Revenues                      | 12,600             | 12,600             | 994               | 4,496              | 8,104               | 36%                               |
| Total Expenditures                  | 14,500             | 14,500             | 750               | 2,500              | 12,000              | 17%                               |
| <b>Net Revenue (Expenditure)</b>    | <b>(\$1,900)</b>   | <b>(\$1,900)</b>   | <b>\$244</b>      | <b>\$1,996</b>     | <b>(\$3,896)</b>    | <b>-105%</b>                      |
| <b>METRO General Mobility Fund</b>  |                    |                    |                   |                    |                     |                                   |
| Total Revenues                      | 810,100            | 810,100            | 68,906            | 145,092            | 665,008             | 18%                               |
| Total Expenditures                  | 1,094,000          | 1,094,000          | 91,167            | 364,667            | 729,333             | 33%                               |
| <b>Net Revenue (Expenditure)</b>    | <b>(\$283,900)</b> | <b>(\$283,900)</b> | <b>(\$22,261)</b> | <b>(\$219,575)</b> | <b>(\$64,325)</b>   | <b>77%</b>                        |

# City of West University Place

## Special Revenue Funds April 30, 2025

|                                      | Original<br>Budget | Amended<br>Budget | Current<br>Month | YTD Actual     | Amount<br>Remaining | YTD Actual<br>as a % of<br>Budget |
|--------------------------------------|--------------------|-------------------|------------------|----------------|---------------------|-----------------------------------|
| <b>State Forfeited Property Fund</b> |                    |                   |                  |                |                     |                                   |
| Total Revenues                       | 1,200              | 1,200             | 122              | 505            | 695                 | 42%                               |
| <b>Net Revenue (Expenditure)</b>     | <b>\$1,200</b>     | <b>\$1,200</b>    | <b>\$122</b>     | <b>\$505</b>   | <b>\$695</b>        | <b>42%</b>                        |
| <b>Fed Forfeited Property Fund</b>   |                    |                   |                  |                |                     |                                   |
| Total Revenues                       | 21,600             | 21,600            | 523              | 2,165          | 19,435              | 10%                               |
| <b>Net Revenue (Expenditure)</b>     | <b>\$21,600</b>    | <b>\$21,600</b>   | <b>\$523</b>     | <b>\$2,165</b> | <b>\$19,435</b>     | <b>10%</b>                        |
| <b>Public Safety Training Fund</b>   |                    |                   |                  |                |                     |                                   |
| Total Revenues                       | 3,900              | 3,900             | 3,052            | 5,974          | (2,074)             | 153%                              |
| Total Expenditures                   | -                  | 6,705             | -                | 6,142          | 563                 | 92%                               |
| <b>Net Revenue (Expenditure)</b>     | <b>\$3,900</b>     | <b>(\$2,805)</b>  | <b>\$3,052</b>   | <b>(\$168)</b> | <b>(\$2,637)</b>    | <b>6%</b>                         |
| <b>Fire Special Revenue Fund</b>     |                    |                   |                  |                |                     |                                   |
| Total Revenues                       | 600                | 600               | 82               | 523            | 77                  | 87%                               |
| <b>Net Revenue (Expenditure)</b>     | <b>\$600</b>       | <b>\$600</b>      | <b>\$82</b>      | <b>\$523</b>   | <b>\$77</b>         | <b>87%</b>                        |
| <b>Good Neighbor Fund</b>            |                    |                   |                  |                |                     |                                   |
| Total Revenues                       | 100                | 100               | 13               | 160            | (60)                | 160%                              |
| Total Expenditures                   | 2,500              | 2,500             | -                | -              | 2,500               | -                                 |
| <b>Net Revenue (Expenditure)</b>     | <b>(\$2,400)</b>   | <b>(\$2,400)</b>  | <b>\$13</b>      | <b>\$160</b>   | <b>(\$2,560)</b>    | <b>-7%</b>                        |

# City of West University Place

## Special Revenue Funds

April 30, 2025

|                                    | Original<br>Budget | Amended<br>Budget | Current<br>Month | YTD Actual      | Amount<br>Remaining | YTD Actual<br>as a % of<br>Budget |
|------------------------------------|--------------------|-------------------|------------------|-----------------|---------------------|-----------------------------------|
| <b>Opioid Settlement Fund</b>      |                    |                   |                  |                 |                     |                                   |
| Total Revenues                     | 300                | 300               | 10,381           | 10,539          | (10,239)            | 3513%                             |
| <b>Net Revenue (Expenditure)</b>   | <b>\$300</b>       | <b>\$300</b>      | <b>\$10,381</b>  | <b>\$10,539</b> | <b>(\$10,239)</b>   | <b>3513%</b>                      |
| <b>Centennial Celebration Fund</b> |                    |                   |                  |                 |                     |                                   |
| Total Revenues                     | -                  | -                 | 28               | 98              | (98)                | -                                 |
| <b>Net Revenue (Expenditure)</b>   | <b>-</b>           | <b>-</b>          | <b>\$28</b>      | <b>\$98</b>     | <b>(\$98)</b>       | <b>-</b>                          |