

FINANCIAL SUMMARY FOR THE PERIOD ENDING MAY 31, 2025



Attached are the revenue and expenditure reports for the period ending **May 31, 2025**, which reflects 42% 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 \$14.95 million are for 2024 taxes, 98% of budget. Licenses & Permits, Municipal Court fines, and Charges for services are above budget. Interest earnings for five months are at 48% 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 May's billing for April 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 4 months of expenses to the City of Houston for purchasing surface water.

SOLID WASTE FUND

Again, with the one month lag in billing, May 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 MAY 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 MAY 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	47,338	1,878,620
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	41,164	8
EOC IMPROVEMENTS	79,578		79,578
2023 NETWORK SWITCH INFRASTRUCTURE REPLACEMENT	4,972	3,399	1,573
TOTALS	4,700,769	1,403,534	3,297,236
<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	2,301,142	9,547,328
EAST SIDE DRAINAGE IMPROVEMENTS	6,311,526	1,068,006	5,243,520
WEST SIDE DRAINAGE IMPROVEMENTS	193,000	23,508	169,492
BUFFALO SPEEDWAY CONSTRUCTION	1,831,983	450,386	1,381,597
TOTALS	20,184,979	3,843,042	16,341,937
<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	340,581	2,765,789
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	10,106	747,825
TOTALS	8,597,971	350,908	8,247,063

FINANCIAL SUMMARY FOR THE PERIOD ENDING MAY 31, 2025



PROJECT	2025 Amended Budget	YTD Actuals	Remaining Balance
WATER & SEWER CAPITAL PROJECTS FUND			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	319,460	4,817	314,643
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)
TOTALS	2,489,386	170,206	2,319,180
WATER & SEWER 2022 CO			
MILTON CAST IRON WATER LINE REPLACEMENT	3,130,956	52,020	3,078,936
WATER LINE REPLACEMENT PROGRAM	95,078	2,779	92,299
WWTP IMPROVEMENTS	17,340,000	8,958	17,331,042
WAKEFOREST EST & GST PAINTING	1,084,194	303,937.06	780,257
WAKEFORES WATER PLAN DISTR LINE REPLACEMENT	186,973	81,081	105,892
WAKEFOREST WATER PLANT IMPROVEMENTS	418,659	24,471	394,188
NEW WATER WELL NO. 10	618,930	31,175	587,755
MILTON WATER PLANT IMPROVEMENTS	108,830	93,514	15,316
TOTALS	22,983,620	597,935	22,385,685
WATER & SEWER 2025 CO			
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
* 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

May 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	470,064	15,834,949	2,182,879	88%
Licenses & Permits	1,100,500	1,100,500	107,763	544,239	556,261	49%
Intergovernmental	474,800	474,800	-	601,860	(127,060)	127%
Charges for Services	3,650,900	3,650,900	542,924	1,838,306	1,812,594	50%
Fines & Forfeitures	210,800	210,800	19,010	103,740	107,060	49%
Miscellaneous	818,500	818,500	80,541	394,809	423,691	48%
Transfers In	1,942,000	1,942,000	161,833	809,167	1,132,833	42%
Total Revenue	\$26,215,328	\$26,215,328	\$1,382,134	\$20,127,071	\$6,088,257	77%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	2,202,600	2,230,987	194,326	815,734	1,415,253	37%
Finance	2,615,450	4,455,736	225,639	2,651,751	1,803,985	60%
Fire	4,659,250	4,674,629	410,091	1,600,922	3,073,707	34%
Parks & Recreation	5,351,650	5,403,490	449,380	1,777,731	3,625,759	33%
Police	6,931,960	6,931,960	578,037	2,351,211	4,580,749	34%
Public Works	4,433,725	4,460,704	376,704	1,445,615	3,015,088	32%
Total Expenditures	\$26,194,635	\$28,157,505	\$2,234,177	\$10,642,963	17,514,542	38%

Net Revenue (Expenditure)	\$20,693	(\$1,942,177)	(\$852,043)	\$9,484,108
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City of West University Place

401 - Water & Sewer Fund

May 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	828,013	2,710,683	6,539,817	29%
Miscellaneous	55,100	55,100	7,352	47,984	7,116	87%
Total Revenue	\$9,305,600	\$9,305,600	\$835,365	\$2,766,692	\$6,538,909	30%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,883,357	3,883,357	326,840	1,628,099	2,255,258	42%
Public Works	5,391,055	5,422,548	527,402	1,506,676	3,915,872	28%
Total Expenditures	\$9,274,412	\$9,305,905	\$854,242	\$3,134,776	\$6,171,129	34%

Net Revenue (Expenditure)	\$31,188	(\$305)	(\$18,877)	(\$368,084)
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City of West University Place

402 - Solid Waste Management Fund

May 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	167,499	669,121	1,364,579	33%
Miscellaneous	27,100	27,100	1,808	17,323	9,777	64%
Total Revenues	\$2,060,800	\$2,060,800	\$169,306	\$694,770	\$1,366,030	34%

	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	22,168	93,356	144,844	39%
Curbside Recycling	417,650	417,650	28,227	132,977	284,673	32%
Curbside Solid Waste	1,426,827	1,426,827	125,055	536,956	889,871	38%
Total Expenditures	\$2,084,077	2,084,077	\$175,450	\$763,452	\$1,320,625	37%

Net Revenue (Expenditure)	(\$23,277)	(\$23,277)	(\$6,144)	(\$68,682)
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City of West University Place

502 - Technology Management Fund

May 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	3,872	23,256	7,744	75%
Transfers In	2,375,400	2,375,400	197,950	989,750	1,385,650	42%
Total Revenues	\$2,406,400	\$2,406,400	\$201,822	\$1,013,964	\$1,392,436	42%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	606,800	606,800	55,119	220,402	386,398	36%
Operating Expenses	1,594,000	1,622,287	81,839	652,659	969,628	40%
Capital Outlay	78,000	82,748	303	14,814	67,934	18%
Transfers	89,300	89,300	7,442	37,208	52,092	42%
Total Expenditures	\$2,368,100	\$2,401,135	\$144,703	\$925,083	\$1,476,052	39%

Net Revenue (Expenditure)	\$38,300	\$5,265	\$57,119	\$88,881
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City of West University Place

501 - Vehicle Replacement Fund

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	189,900	189,900	16,484	104,996	84,904	55%
Transfers In	545,250	545,250	45,438	227,188	318,063	42%
Total Revenues	\$735,150	\$735,150	\$61,922	\$332,183	\$402,967	45%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Other Contracted Services	-	-	125	1,475	-	-
Automobiles	115,000	115,000	-	31,418	83,582	27%
Light Trucks	145,000	164,000	-	-	164,000	-
Trucks	449,000	1,070,681	-	597,256	473,425	56%
Heavy Equipment	74,000	74,000	-	-	74,000	0%
Other Equipment	13,000	13,000	-	-	13,000	0%
Total Expenditures	\$796,000	\$1,436,681	\$125	\$630,149	\$808,008	44%

Net Revenue (Expenditure)	(\$60,850)	(\$701,531)	\$61,797	(\$297,966)
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City of West University Place

505 - Asset Replacement Fund

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	156,100	156,100	20,141	98,434	57,666	63%
Transfers In	555,100	555,100	46,258	231,292	323,808	42%
Total Revenues	\$711,200	\$711,200	\$66,399	\$329,725	\$381,475	46%

	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	\$66,399	\$329,725		
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City of West University Place

510 - Employee Benefits Fund

May 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	167,517	871,865	1,879,585	32%
Miscellaneous	46,100	46,100	4,597	22,592	23,508	49%
Transfers In	14,300	14,300	1,192	5,958	8,342	42%
Total Revenues	\$2,811,850	\$2,811,850	\$173,305	\$900,415	\$1,911,435	32%

	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	17,473	30,527	36%
Pers Svcs-Empl Misc	2,759,300	2,759,300	158,069	830,252	1,929,048	30%
Total Expenditures	\$2,807,300	\$2,807,300	\$161,564	\$847,725	\$1,959,575	30%

Net Revenue (Expenditure)	\$4,550	\$4,550	\$11,742	\$52,690
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City of West University Place

511 - Human Resource Services Fund

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	23,000	23,000	2,135	11,020	11,980	48%
Transfers In	230,000	230,000	19,167	95,833	134,167	42%
Total Revenues	\$253,000	\$253,000	\$21,301	\$106,853	\$146,147	42%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	41,000	41,000	681	5,219	35,781	13%
Pers Svcs-Empl Misc	99,300	99,300	3,190	15,547	83,753	16%
Transfer Out	382,000	382,000	31,833	159,167	222,833	42%
Total Expenditures	\$522,300	\$522,300	\$35,704	\$179,932	\$342,368	34%

Net Revenue (Expenditure)	(\$269,300)	(\$269,300)	(\$14,403)	(\$73,079)
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City of West University Place

100 - Debt Service Fund

May 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	31,400	5,163,073	138,413	97%
Miscellaneous	49,000	49,000	5,883	17,800	31,200	36%
Transfers In	1,565,457	1,565,457	130,455	652,274	913,183	42%
Total Revenues	\$6,915,943	\$6,915,943	\$167,738	\$5,833,147	\$1,082,796	84%

	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	\$167,738	\$541,416
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City of West University Place

301 - Capital Projects Fund

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	180,000	180,000	29,138	99,067	80,933	55%
Transfers In	15,550,000	1,645,000	-	1,645,000	-	100%
Total Revenues	\$15,730,000	\$1,825,000	\$29,138	\$1,744,067	\$80,933	96%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Technology Projects	585,000	2,194,585	41,737	129,813	2,064,772	6%
Other Equipment	625,000	-	-	-	-	-
Land Acquisition	-	1,191,220	-	1,161,058	30,162	97%
Professional Services	-	1,004,965	33,653	112,663	892,302	11%
Construction Costs	14,445,000	310,000	-	-	310,000	-
Total Expenditures	\$15,655,000	\$4,700,769	\$75,389	\$1,403,534	\$3,297,235	30%

Net Revenue (Expenditure)	\$75,000	(\$2,875,769)	(\$46,251)	\$340,534
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City of West University Place

333 - 2019 Cert of Oblig

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	-	-	264	2,311	(2,311)	-
Total Revenues	-	-	\$264	\$2,311	(\$2,311)	-

	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	68,739	14%
Total Expenditures	-	\$81,630	-	\$11,261	\$70,369	14%

Net Revenue (Expenditure)	-	(\$81,630)	\$264	(\$8,950)
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City of West University Place

302 - 2022 General CO Fund

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	540,000	540,000	73,194	405,321	134,679	75%
Total Revenues	\$540,000	\$540,000	\$73,194	\$405,321	\$134,679	75%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	-	73,142	-	12,482	60,659	17%
Operating Expenses	-	83,250	-	-	83,250	-
Capital Outlay	-	20,028,587	380,318	3,830,560	16,198,028	19%
Total Expenditures	-	\$20,184,979	\$380,318	\$3,843,042	16,341,937	19%

Net Revenue (Expenditure)

\$540,000 (\$19,644,979) (\$307,124) (\$3,437,721)

City of West University Place

304 - Capital Reserve Fund

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	441,000	441,000	56,994	347,654	93,346	79%
Transfers In	-	1,800,000	-	1,800,000	-	100%
Total Revenues	\$441,000	\$2,241,000	\$56,994	\$2,147,654	\$93,346	96%

	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	-	1,645,000	-	100%
Total Expenditures	\$15,550,000	\$1,645,000	-	\$1,645,000	-	100%

Net Revenue (Expenditure)	(\$15,109,000)	\$596,000	\$56,994	\$502,654
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City of West University Place

306 - 2025 General CO Fund

May 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	-	-	9,803,000	-
Total Expenditures	\$17,780,000	\$10,145,000	-	-	\$10,145,000	-

Net Revenue (Expenditure)	-	-	-	-
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City of West University Place

325 - Transportation Improve Fund

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	290,000	290,000	30,790	152,975	137,025	47%
Transfers In	1,094,000	1,094,000	91,167	455,833	638,167	58%
Total Revenues	\$1,384,000	\$1,384,000	\$121,957	\$608,808	\$775,192	56%

	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	144,482	350,908	3,111,526	10%
Construction Costs	3,890,000	5,072,537	-	-	5,072,537	-
Total Expenditures	\$5,044,000	\$8,597,971	\$144,482	\$350,908	8,247,063	4%

Net Revenue (Expenditure)	(\$3,660,000)	(\$7,213,971)	(\$22,525)	\$257,900
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City of West University Place

340 - Water & Sewer Cap Proj Fund

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	77,000	77,000	9,571	46,567	30,433	60%
Transfers In	700,000	700,000	58,333	291,667	408,333	42%
Total Revenues	\$777,000	\$777,000	\$67,904	\$338,234	\$438,766	44%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	1,199,000	1,978,927	680	11,206	1,967,721	1%
Construction Costs	-	510,459	-	159,000	351,459	31%
Total Expenditures	\$1,199,000	\$2,489,386	\$680	\$170,206	\$2,319,180	7%

Net Revenue (Expenditure)	(\$422,000)	(\$1,712,386)	\$67,224	\$168,028
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City of West University Place

341 - 2022 Water/Sewer CO Fund

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	84,681	428,530	(189,830)	180%
Total Revenues	\$238,700	\$238,700	\$84,681	\$428,530	(\$189,830)	180%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	1,495,454	86,820	274,601	1,220,853	18%
Construction Costs	-	21,468,000	293,840	323,334	21,144,666	2%
Total Expenditures	-	\$22,963,454	\$380,660	\$597,935	\$22,365,519	3%

Net Revenue (Expenditure)	\$238,700	(\$22,724,754)	(\$295,980)	(\$169,405)
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City of West University Place

343 - 2025 Water/Sewer CO Fund

May 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	-	-	9,803,000	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$10,458,000	\$9,803,000	-	-	\$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	335,000	-	-	335,000	-
Construction Costs	7,310,000	9,468,000	-	-	9,468,000	-
Total Expenditures	\$10,458,000	\$9,803,000	-	-	\$9,803,000	-

Net Revenue (Expenditure)	-	-	-	-
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City of West University Place

Special Revenue Funds May 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	1,600	6,205	54,695	90%
Total Expenditures	226,000	226,000	24,066	222,342	3,658	2%
Net Revenue (Expenditure)	(\$165,100)	(\$165,100)	(\$22,467)	(\$216,137)	\$51,037	-31%
Friends of West U Parks Fund						
Total Revenues	67,600	89,600	-	1	89,599	100%
Total Expenditures	67,600	89,600	38,175	76,374	13,226	15%
Net Revenue (Expenditure)	-	-	(\$38,175)	(\$76,372)	\$76,372	-
Truancy Prevention Fund						
Total Revenues	10,800	10,800	950	4,817	5,983	55%
Total Expenditures	10,000	10,000	-	-	10,000	100%
Net Revenue (Expenditure)	\$800	\$800	\$950	\$4,817	(\$4,017)	-502%
Municipal Jury Fund						
Total Revenues	200	200	19	97	103	51%
Total Expenditures	100	100	-	-	100	100%
Net Revenue (Expenditure)	\$100	\$100	\$19	\$97	\$3	3%

City of West University Place

Special Revenue Funds May 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	812	4,109	6,091	60%
Total Expenditures	4,000	4,000	-	355	3,645	91%
Net Revenue (Expenditure)	\$6,200	\$6,200	\$812	\$3,754	\$2,446	39%
Tree Replacement Fund						
Total Revenues	59,400	59,400	1,405	26,230	33,170	56%
Total Expenditures	110,000	110,000	-	34,890	75,110	68%
Net Revenue (Expenditure)	(\$50,600)	(\$50,600)	\$1,405	(\$8,660)	(\$41,940)	83%
Court Building Security Fund						
Total Revenues	12,600	12,600	1,102	5,598	7,002	56%
Total Expenditures	14,500	14,500	1,000	3,500	11,000	76%
Net Revenue (Expenditure)	(\$1,900)	(\$1,900)	\$102	\$2,098	(\$3,998)	210%
METRO General Mobility Fund						
Total Revenues	810,100	810,100	79,122	224,214	585,886	72%
Total Expenditures	1,094,000	1,094,000	91,167	455,833	638,167	58%
Net Revenue (Expenditure)	(\$283,900)	(\$283,900)	(\$12,045)	(\$231,620)	(\$52,280)	18%

City of West University Place

Special Revenue Funds May 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	126	631	569	47%
Net Revenue (Expenditure)	\$1,200	\$1,200	\$126	\$631	\$569	47%
Fed Forfeited Property Fund						
Total Revenues	21,600	21,600	541	2,706	18,894	87%
Net Revenue (Expenditure)	\$21,600	\$21,600	\$541	\$2,706	\$18,894	87%
Public Safety Training Fund						
Total Revenues	3,900	3,900	182	6,156	(2,256)	-58%
Total Expenditures	-	6,705	-	6,142	563	8%
Net Revenue (Expenditure)	\$3,900	(\$2,805)	\$182	\$14	(\$2,819)	100%
Fire Special Revenue Fund						
Total Revenues	600	600	85	608	(8)	-1%
Net Revenue (Expenditure)	\$600	\$600	\$85	\$608	(\$8)	-1%
Good Neighbor Fund						
Total Revenues	100	100	96	256	(156)	-156%
Total Expenditures	2,500	2,500	-	-	2,500	100%
Net Revenue (Expenditure)	(\$2,400)	(\$2,400)	\$96	\$256	(\$2,656)	111%

City of West University Place

Special Revenue Funds

May 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Opioid Settlement Fund						
Total Revenues	300	300	52	10,592	(10,292)	-3431%
Net Revenue (Expenditure)	\$300	\$300	\$52	\$10,592	(\$10,292)	-3431%
Centennial Celebration Fund						
Total Revenues	-	-	29	127	(127)	-
Net Revenue (Expenditure)	-	-	\$29	\$127	(\$127)	-