

FINANCIAL SUMMARY FOR THE PERIOD ENDING JUNE 30, 2025



Attached are the revenue and expenditure reports for the period ending **June 30, 2025**, which reflects 50% 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 \$15.01 million are for 2024 taxes, 98% of budget. Licenses & Permits, Municipal Court fines, and Charges for services are above budget. Interest earnings for six months are at 57% 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 Fire, Police, Parks, and Public Works.

WATER & SEWER UTILITY FUND

With a one month lag due to billing in arrears June's billing for May 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 5 months of expenses to the City of Houston for purchasing surface water.

SOLID WASTE FUND

Again, with the one month lag in billing, June 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 JUNE 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 JUNE 30, 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
ERP SOFTWARE REPLACEMENT	1,925,958	71,780	1,854,178
LIBRARY/COMMUNITY BLDG/SENIOR CENTER	2,113,793	1,259,574	854,219
2024 RADIO REPLACEMENTS	79,076	79,076	-
2025 RADIO REPLACEMENTS	105,000	101,170	3,830
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	1,556,163	3,144,607
<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	2,314,427	9,534,043
EAST SIDE DRAINAGE IMPROVEMENTS	6,432,314	1,106,293	5,326,020
WEST SIDE DRAINAGE IMPROVEMENTS	193,000	30,791	162,209
BUFFALO SPEEDWAY CONSTRUCTION	1,831,983	453,629	1,378,354
TOTALS	20,305,767	3,905,140	16,400,627
<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	362,979	2,743,391
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	11,168	746,763
TOTALS	8,597,971	374,368	8,223,603

FINANCIAL SUMMARY FOR THE PERIOD ENDING JUNE 30, 2025



PROJECT	2025 Amended Budget	YTD Actuals	Remaining Balance
WATER & SEWER CAPITAL PROJECTS FUND			
BELLAIRE EST EVALUATION/WATER SYSTEM MODELING	319,460	5,525	313,935
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		100,000
2024 SANITARY SEWER MANHOLE LINING PROJECT	10,459		10,459
MOBILE GENERATOR	159,000	159,000	-
TOTALS	2,648,386	170,914	2,477,472
WATER & SEWER 2022 CO			
MILTON CAST IRON WATER LINE REPLACEMENT	3,130,956	70,678	3,060,278
WATER LINE REPLACEMENT PROGRAM	95,078	2,779	92,299
WWTP IMPROVEMENTS	17,340,000	1,188,658	16,151,342
WAKEFOREST EST & GST PAINTING	1,084,194	670,537.06	413,657
WAKEFORES WATER PLAN DISTR LINE REPLACEMENT	186,973	87,003	99,970
WAKEFOREST WATER PLANT IMPROVEMENTS	398,493	24,471	374,022
NEW WATER WELL NO. 10	618,930	34,216	584,714
MILTON WATER PLANT IMPROVEMENTS	108,830	93,514	15,316
TOTALS	22,963,454	2,171,857	20,791,597
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

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, expenditures include 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

June 30, 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	234,196	16,069,145	1,948,683	89%
Licenses & Permits	1,100,500	1,100,500	109,810	654,049	446,451	59%
Intergovernmental	474,800	474,800	-	601,860	(127,060)	127%
Charges for Services	3,650,900	3,650,900	340,111	2,178,417	1,472,483	60%
Fines & Forfeitures	210,800	210,800	11,473	115,213	95,587	55%
Miscellaneous	818,500	818,500	74,969	469,778	348,722	57%
Transfers In	1,942,000	1,942,000	161,833	971,000	971,000	50%
Total Revenue	\$26,215,328	\$26,215,328	\$932,392	\$21,059,462	\$5,155,866	80%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Administration	2,202,600	2,230,987	145,920	961,654	1,269,333	43%
Finance	2,615,450	4,455,736	150,000	2,801,751	1,653,985	63%
Fire	4,659,250	4,674,629	357,494	1,958,416	2,716,212	42%
Parks & Recreation	5,351,650	5,403,490	514,759	2,292,489	3,111,001	42%
Police	6,931,960	6,931,960	442,367	2,793,578	4,138,382	40%
Public Works	4,433,725	4,460,704	328,927	1,774,542	2,686,161	40%
Total Expenditures	\$26,194,635	\$28,157,505	\$1,939,468	\$12,582,431	\$15,575,075	45%

Net Revenue (Expenditure)	\$20,693	(\$1,942,177)	(\$1,007,076)	\$8,477,032
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City of West University Place

401 - Water & Sewer Fund

June 30, 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	883,471	3,594,154	5,656,346	39%
Miscellaneous	55,100	55,100	7,612	55,596	(496)	101%
Total Revenue	\$9,305,600	\$9,305,600	\$891,083	\$3,657,775	\$5,647,825	39%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Finance	3,883,357	3,883,357	325,662	1,953,762	1,929,595	50%
Public Works	5,391,055	5,422,548	602,352	2,109,028	3,313,520	39%
Total Expenditures	\$9,274,412	\$9,305,905	\$928,014	\$4,062,790	\$5,243,115	44%

Net Revenue (Expenditure)	\$31,188	(\$305)	(\$36,931)	(\$405,015)
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City of West University Place

402 - Solid Waste Management Fund

June 30, 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	167,066	836,187	1,197,513	41%
Miscellaneous	27,100	27,100	2,017	19,340	7,760	71%
Total Revenues	\$2,060,800	\$2,060,800	\$169,084	\$863,854	\$1,196,946	42%

	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	19,568	112,925	125,275	47%
Curbside Recycling	417,650	417,650	24,404	157,381	260,269	38%
Curbside Solid Waste	1,426,827	1,426,827	128,147	665,103	761,724	47%
Total Expenditures	\$2,084,077	\$2,084,077	\$172,119	\$935,571	\$1,148,506	45%

Net Revenue (Expenditure)	(\$23,277)	(\$23,277)	(\$3,035)	(\$71,717)
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City of West University Place

502 - Technology Management Fund

June 30, 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	3,775	27,031	3,969	87%
Transfers In	2,375,400	2,375,400	197,950	1,187,700	1,187,700	50%
Total Revenues	\$2,406,400	\$2,406,400	\$201,725	\$1,215,689	\$1,190,711	51%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Personnel Expenses	606,800	606,800	38,508	258,910	347,890	43%
Operating Expenses	1,594,000	1,622,287	101,907	754,565	867,722	47%
Capital Outlay	78,000	82,748	14,163	28,978	53,770	35%
Transfers	89,300	89,300	7,442	44,650	44,650	50%
Total Expenditures	\$2,368,100	\$2,401,135	\$162,020	\$1,087,103	\$1,314,032	45%

Net Revenue (Expenditure)	\$38,300	\$5,265	\$39,705	\$128,585
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City of West University Place

501 - Vehicle Replacement Fund

June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	189,900	189,900	13,190	118,185	71,715	62%
Transfers In	545,250	545,250	45,438	272,625	272,625	50%
Total Revenues	\$735,150	\$735,150	\$58,627	\$390,810	\$344,340	53%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Other Contracted Services	-	-	-	1,475	(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	6,939	604,195	466,486	56%
Heavy Equipment	74,000	74,000	-	-	74,000	-
Other Equipment	13,000	13,000	-	-	13,000	-
Total Expenditures	\$796,000	\$1,436,681	\$6,939	\$637,088	\$799,593	44%

Net Revenue (Expenditure)	(\$60,850)	(\$701,531)	\$51,688	(\$246,278)
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City of West University Place

505 - Asset Replacement Fund

June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	156,100	156,100	19,036	117,470	38,630	75%
Transfers In	555,100	555,100	46,258	277,550	277,550	50%
Total Revenues	\$711,200	\$711,200	\$65,295	\$395,020	\$316,180	56%

	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	\$65,295	\$395,020		
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City of West University Place

510 - Employee Benefits Fund

June 30, 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	167,036	1,038,901	1,712,549	38%
Miscellaneous	46,100	46,100	4,054	26,646	19,454	58%
Transfers In	14,300	14,300	1,192	7,150	7,150	50%
Total Revenues	\$2,811,850	\$2,811,850	\$172,281	\$1,072,697	\$1,739,153	38%

	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	20,968	27,033	44%
Pers Svcs-Empl Misc	2,759,300	2,759,300	158,160	988,413	1,770,887	36%
Total Expenditures	\$2,807,300	\$2,807,300	\$161,655	\$1,009,380	\$1,797,920	36%

Net Revenue (Expenditure)	\$4,550	\$4,550	\$10,626	\$63,317
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City of West University Place

511 - Human Resource Services Fund

June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	23,000	23,000	1,931	12,950	10,050	56%
Transfers In	230,000	230,000	19,167	115,000	115,000	50%
Total Revenues	\$253,000	\$253,000	\$21,097	\$127,950	\$125,050	51%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Oper-Services	41,000	41,000	1,589	6,807	34,193	17%
Pers Svcs-Empl Misc	99,300	99,300	4,394	19,941	79,359	20%
Transfer Out	382,000	382,000	31,833	191,000	191,000	50%
Total Expenditures	\$522,300	\$522,300	\$37,816	\$217,748	\$304,552	42%

Net Revenue (Expenditure)	(\$269,300)	(\$269,300)	(\$16,718)	(\$89,797)		
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City of West University Place

100 - Debt Service Fund

June 30, 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	33,208	5,196,281	105,205	98%
Miscellaneous	49,000	49,000	6,113	23,914	25,086	49%
Transfers In	1,565,457	1,565,457	130,455	782,729	782,729	50%
Total Revenues	\$6,915,943	\$6,915,943	\$169,776	\$6,002,923	\$913,020	87%

	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	1,575	1,575	1,725	48%
Total Expenditures	\$6,876,663	\$6,876,663	\$1,575	\$5,293,306	\$1,583,357	77%

Net Revenue (Expenditure)	\$39,280	\$39,280	\$168,201	\$709,617
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City of West University Place

301 - Capital Projects Fund

June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	180,000	180,000	12,921	111,988	68,012	62%
Transfers In	15,550,000	1,645,000	-	1,645,000	-	100%
Total Revenues	\$15,730,000	\$1,825,000	\$12,921	\$1,756,988	\$68,012	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	125,612	255,425	1,939,160	12%
Other Equipment	625,000	-	-	-	-	-
Land Acquisition	-	1,191,220	2,000	1,163,058	28,162	98%
Professional Services	-	1,004,965	25,017	137,680	867,285	14%
Construction Costs	14,445,000	310,000	-	-	310,000	-
Total Expenditures	\$15,655,000	\$4,700,769	\$152,629	\$1,556,163	\$3,144,606	33%

Net Revenue (Expenditure)	\$75,000	(\$2,875,769)	(\$139,709)	\$200,825
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City of West University Place

333 - 2019 Cert of Oblig

June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	-	-	246	2,557	(2,557)	-
Total Revenues	-	-	\$246	\$2,557	(\$2,557)	-

	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)	\$246	(\$8,704)
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City of West University Place

304 - Capital Reserve Fund

June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	441,000	441,000	72,129	419,783	21,217	95%
Transfers In	-	1,800,000	-	1,800,000	-	100%
Total Revenues	\$441,000	\$2,241,000	\$72,129	\$2,219,783	\$21,217	99%

	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	\$72,129	\$574,783
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City of West University Place

306 - 2025 General CO Fund

June 30, 2025

	Original Budget	Amended Budget	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	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

June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	290,000	290,000	28,688	181,663	108,337	63%
Transfers In	1,094,000	1,094,000	91,167	547,000	547,000	50%
Total Revenues	\$1,384,000	\$1,384,000	\$119,855	\$728,663	\$655,337	53%

	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	23,460	374,368	3,088,066	11%
Construction Costs	3,890,000	5,072,537	-	-	5,072,537	-
Total Expenditures	\$5,044,000	\$8,597,971	\$23,460	\$374,368	\$8,223,603	4%

Net Revenue (Expenditure)	(\$3,660,000)	(\$7,213,971)	\$96,394	\$354,294
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City of West University Place

340 - Water & Sewer Cap Proj Fund

June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	77,000	77,000	9,119	55,686	21,314	72%
Transfers In	700,000	700,000	58,333	350,000	350,000	50%
Total Revenues	\$777,000	\$777,000	\$67,452	\$405,686	\$371,314	52%

	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	708	11,914	1,967,013	1%
Construction Costs	159,000	669,459	-	159,000	510,459	24%
Total Expenditures	\$1,358,000	\$2,648,386	\$708	\$170,914	\$2,477,472	6%

Net Revenue (Expenditure)	(\$581,000)	(\$1,871,386)	\$66,744	\$234,772
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City of West University Place

341 - 2022 Water/Sewer CO Fund

June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Revenues						
Miscellaneous	238,700	238,700	76,467	504,997	(266,297)	212%
Total Revenues	\$238,700	\$238,700	\$76,467	\$504,997	(\$266,297)	212%

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Expenditures						
Professional Services	-	1,495,454	13,058	287,659	1,207,795	19%
Construction Costs	-	21,468,000	1,560,864	1,884,198	19,583,802	9%
Total Expenditures	-	\$22,963,454	\$1,573,923	\$2,171,857	20,791,597	9%

Net Revenue (Expenditure)	\$238,700	(\$22,724,754)	(\$1,497,455)	(\$1,666,860)
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City of West University Place

343 - 2025 Water/Sewer CO Fund

June 30, 2025

	Original Budget	Amended Budget	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	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 June 30, 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	12194	18,400	42,500	30%
Total Expenditures	226,000	226,000	(176)	222,166	3,834	98%
Net Revenue (Expenditure)	(\$165,100)	(\$165,100)	\$12,370	(\$203,767)	\$38,667	123%
Friends of West U Parks Fund						
Total Revenues	67,600	89,600	-	1	89,599	-
Total Expenditures	67,600	89,600	-	76,374	13,226	85%
Net Revenue (Expenditure)	-	-	-	(\$76,372)	\$76,372	-
Truancy Prevention Fund						
Total Revenues	10,800	10,800	713	5,530	5,270	51%
Total Expenditures	10,000	10,000	-	-	10,000	0%
Net Revenue (Expenditure)	\$800	\$800	\$713	\$5,530	(\$4,730)	691%
Municipal Jury Fund						
Total Revenues	200	200	14	112	88	56%
Total Expenditures	100	100	-	-	100	-
Net Revenue (Expenditure)	\$100	\$100	\$14	\$112	(\$12)	112%

City of West University Place

Special Revenue Funds June 30, 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	618	4,727	5,473	46%
Total Expenditures	4,000	4,000	-	355	3,645	9%
Net Revenue (Expenditure)	\$6,200	\$6,200	\$618	\$4,372	\$1,828	71%
Tree Replacement Fund						
Total Revenues	59,400	59,400	1,309	27,539	31,861	46%
Total Expenditures	110,000	110,000	1,360	36,250	73,750	33%
Net Revenue (Expenditure)	(\$50,600)	(\$50,600)	(\$51)	(\$8,711)	(\$41,889)	17%
Court Building Security Fund						
Total Revenues	12,600	12,600	855	6,452	6,148	51%
Total Expenditures	14,500	14,500	625	4,125	10,375	28%
Net Revenue (Expenditure)	(\$1,900)	(\$1,900)	\$230	\$2,327	(\$4,227)	-122%
METRO General Mobility Fund						
Total Revenues	810,100	810,100	74,542	298,756	511,344	37%
Total Expenditures	1,094,000	1,094,000	91,167	547,000	547,000	50%
Net Revenue (Expenditure)	(\$283,900)	(\$283,900)	(\$16,624)	(\$248,244)	(\$35,656)	87%

City of West University Place

Special Revenue Funds June 30, 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	117	748	452	62%
Net Revenue (Expenditure)	\$1,200	\$1,200	\$117	\$748	\$452	62%
Fed Forfeited Property Fund						
Total Revenues	21,600	21,600	505	3,211	18,389	15%
Net Revenue (Expenditure)	\$21,600	\$21,600	\$505	\$3,211	\$18,389	15%
Public Safety Training Fund						
Total Revenues	3,900	3,900	178	6,334	(2,434)	162%
Total Expenditures	-	6,705	-	6,142	563	92%
Net Revenue (Expenditure)	\$3,900	(\$2,805)	\$178	\$192	(2,997)	-7%
Fire Special Revenue Fund						
Total Revenues	600	600	79	687	(87)	115%
Net Revenue (Expenditure)	\$600	\$600	\$79	\$687	(\$87)	115%
Good Neighbor Fund						
Total Revenues	100	100	13	269	(169)	269%
Total Expenditures	2,500	2,500	-	-	2,500	-
Net Revenue (Expenditure)	(\$2,400)	(\$2,400)	\$13	\$269	(\$2,669)	-11%

City of West University Place

Special Revenue Funds June 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
Opioid Settlement Fund						
Total Revenues	300	300	78	10,669	(10,369)	3556%
Net Revenue (Expenditure)	\$300	\$300	\$78	\$10,669	(\$10,369)	3556%
Centennial Celebration Fund						
Total Revenues	-	-	27	154	(154)	-
Net Revenue (Expenditure)	-	-	\$27	\$154	(\$154)	-