

# FINANCIAL SUMMARY FOR THE PERIOD ENDING JULY 31, 2025

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Attached are the revenue and expenditure reports for the period ending **July 31, 2025**, which reflects 58% 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 \$15.08 million are for 2024 taxes, 98% of budget. Licenses & Permits, Municipal Court fines, and Charges for services are above budget. Interest earnings for seven months are at 66% 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 July's billing for June 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 6 months of expenses to the City of Houston for purchasing surface water.

## **SOLID WASTE FUND**

Again, with the one month lag in billing, July 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 JULY 31, 2025

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## **ASSET REPLACEMENT FUND**

The Asset Replacement Fund (formerly known as the Equipment Replacement Fund) finances the purchase of assets routinely used in providing City services. The fund operates in the same manner as the Vehicle Replacement Fund in that each department makes contributions to the fund based on the estimated life and replacement cost of the equipment it uses. The fund purchases equipment when a combination of age and repair cost indicates the equipment has reached the end of its service life; therefore, the expenditures patterns do not follow the pro-rata model. To date, no expenses have been incurred.

## **EMPLOYEE BENEFIT FUND**

The Employee Benefit Fund facilitates accounting and oversight for the cost of medical and dental insurance, worker's compensation, life insurance, and disability benefits. Revenues and expenditures are 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 and the interest payment made at the end of July 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 JULY 31, 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
ERP SOFTWARE REPLACEMENT	1,925,958	89,564	1,836,394
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
<b>TOTALS</b>	<b>4,700,769</b>	<b>1,573,947</b>	<b>3,126,823</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	3,178,699	8,669,771
EAST SIDE DRAINAGE IMPROVEMENTS	6,432,314	1,100,513	5,331,801
WEST SIDE DRAINAGE IMPROVEMENTS	193,000	32,063	160,937
BUFFALO SPEEDWAY CONSTRUCTION	1,831,983	483,419	1,348,564
<b>TOTALS</b>	<b>20,305,767</b>	<b>4,794,693</b>	<b>15,511,073</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	385,191	2,721,179
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	15,304	742,627
<b>TOTALS</b>	<b>8,597,971</b>	<b>400,716</b>	<b>8,197,255</b>

# FINANCIAL SUMMARY FOR THE PERIOD ENDING JULY 31, 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	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	-
<b>TOTALS</b>	<b>2,648,386</b>	<b>170,914</b>	<b>2,477,472</b>
<b><u>WATER &amp; SEWER 2022 CO</u></b>			
MILTON CAST IRON WATER LINE REPLACEMENT	3,130,956	85,911	3,045,045
WATER LINE REPLACEMENT PROGRAM	95,078	6,209	88,869
WWTP IMPROVEMENTS	17,340,000	1,217,074	16,122,926
WAKEFOREST EST & GST PAINTING	1,084,194	670,537.06	413,657
WAKEFORES WATER PLAN DISTR LINE REPLACEMENT	186,973	91,671	95,302
WAKEFOREST WATER PLANT IMPROVEMENTS	398,493	24,471	374,022
NEW WATER WELL NO. 10	618,930	42,379	576,551
MILTON WATER PLANT IMPROVEMENTS	108,830	93,514	15,316
<b>TOTALS</b>	<b>22,963,454</b>	<b>2,231,766</b>	<b>20,731,688</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>

## 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 July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Taxes	18,017,828	18,017,828	213,218	16,282,364	1,735,464	90%
Licenses & Permits	1,100,500	1,100,500	90,194	744,243	356,257	68%
Intergovernmental	474,800	474,800	-	601,860	(127,060)	127%
Charges for Services	3,650,900	3,650,900	296,424	2,474,840	1,176,060	68%
Fines & Forfeitures	210,800	210,800	19,859	135,072	75,728	64%
Miscellaneous	818,500	818,500	69,736	539,515	278,985	66%
Transfers In	1,942,000	1,942,000	161,833	1,132,833	809,167	58%
<b>Total Revenue</b>	<b>\$26,215,328</b>	<b>\$26,215,328</b>	<b>\$851,265</b>	<b>\$21,910,727</b>	<b>\$4,304,601</b>	<b>84%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Administration	2,202,600	2,230,987	151,098	1,112,752	1,118,235	50%
Finance	2,615,450	4,455,736	165,806	2,967,557	1,488,179	67%
Fire	4,659,250	4,674,629	329,749	2,288,165	2,386,463	49%
Parks & Recreation	5,351,650	5,403,490	506,620	2,799,110	2,604,381	52%
Police	6,931,960	6,931,960	474,909	3,268,487	3,663,473	47%
Public Works	4,433,725	4,460,704	242,619	2,017,161	2,443,543	45%
<b>Total Expenditures</b>	<b>\$26,194,635</b>	<b>\$28,157,505</b>	<b>\$1,870,801</b>	<b>\$14,453,232</b>	<b>\$13,704,273</b>	<b>51%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$20,693</b>	<b>(\$1,942,177)</b>	<b>(\$1,019,537)</b>	<b>\$7,457,495</b>
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# City of West University Place

## 401 - Water & Sewer Fund

July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	-	8,025	(8,025)	-
Charges for Services	9,250,500	9,250,500	825,247	4,419,401	4,831,099	48%
Miscellaneous	55,100	55,100	9,580	65,175	(10,075)	118%
<b>Total Revenue</b>	<b>\$9,305,600</b>	<b>\$9,305,600</b>	<b>\$834,827</b>	<b>\$4,492,602</b>	<b>\$4,812,998</b>	<b>48%</b>
<b>Expenditures</b>						
Finance	3,883,357	3,883,357	316,060	2,269,821	1,613,536	58%
Public Works	5,391,055	5,422,548	508,057	2,617,085	2,805,463	48%
<b>Total Expenditures</b>	<b>\$9,274,412</b>	<b>\$9,305,905</b>	<b>\$824,117</b>	<b>\$4,886,906</b>	<b>\$4,418,998</b>	<b>53%</b>
<b>Net Revenue (Expenditure)</b>	<b>\$31,188</b>	<b>(\$305)</b>	<b>\$10,710</b>	<b>(\$394,305)</b>		

# City of West University Place

## 402 - Solid Waste Management Fund

July 31, 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	166,067	1,002,254	1,031,446	49%
Miscellaneous	27,100	27,100	2,105	21,445	5,655	79%
<b>Total Revenues</b>	<b>\$2,060,800</b>	<b>\$2,060,800</b>	<b>\$168,172</b>	<b>\$1,032,026</b>	<b>\$1,028,774</b>	<b>50%</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	23,005	135,930	102,270	57%
Curbside Recycling	417,650	417,650	31,127	188,508	229,142	45%
Curbside Solid Waste	1,426,827	1,426,827	94,490	759,593	667,234	53%
<b>Total Expenditures</b>	<b>\$2,084,077</b>	<b>\$2,084,077</b>	<b>\$148,622</b>	<b>\$1,084,193</b>	<b>\$999,884</b>	<b>52%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$23,277)</b>	<b>(\$23,277)</b>	<b>\$19,550</b>	<b>(\$52,168)</b>
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# City of West University Place

## 502 - Technology Management Fund

July 31, 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	3,512	30,543	457	99%
Transfers In	2,375,400	2,375,400	197,950	1,385,650	989,750	58%
<b>Total Revenues</b>	<b>\$2,406,400</b>	<b>\$2,406,400</b>	<b>\$201,462</b>	<b>\$1,417,150</b>	<b>\$989,250</b>	<b>59%</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	46,496	305,407	301,393	50%
Operating Expenses	1,594,000	1,622,287	105,861	860,426	761,861	53%
Capital Outlay	78,000	82,748	1,339	30,317	52,431	37%
Transfers	89,300	89,300	7,442	52,092	37,208	58%
<b>Total Expenditures</b>	<b>\$2,368,100</b>	<b>\$2,401,135</b>	<b>\$161,138</b>	<b>\$1,248,241</b>	<b>\$1,152,894</b>	<b>52%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$38,300</b>	<b>\$5,265</b>	<b>\$40,324</b>	<b>\$168,909</b>
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# City of West University Place

## 501 - Vehicle Replacement Fund

July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	189,900	189,900	37,328	155,514	34,386	82%
Transfers In	545,250	545,250	45,438	318,063	227,188	58%
<b>Total Revenues</b>	<b>\$735,150</b>	<b>\$735,150</b>	<b>\$82,766</b>	<b>\$473,576</b>	<b>\$261,574</b>	<b>64%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Other Contracted Services	-	-	1,175	2,651	-	-
Automobiles	115,000	115,000	-	31,418	83,582	27%
Light Trucks	145,000	164,000	-	-	164,000	-
Trucks	449,000	1,070,681	-	604,195	466,486	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>\$1,175</b>	<b>\$638,263</b>	<b>\$801,069</b>	<b>44%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$60,850)</b>	<b>(\$701,531)</b>	<b>\$81,590</b>	<b>(\$164,687)</b>
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# City of West University Place

## 505 - Asset Replacement Fund

July 31, 2025

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Revenues</b>						
Miscellaneous	156,100	156,100	19,911	137,381	18,719	88%
Transfers In	555,100	555,100	46,258	323,808	231,292	58%
<b>Total Revenues</b>	<b>\$711,200</b>	<b>\$711,200</b>	<b>\$66,170</b>	<b>\$461,190</b>	<b>\$250,010</b>	<b>65%</b>

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Expenditures</b>						
Other Equipment	206,200	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>\$66,170</b>	<b>\$461,190</b>
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# City of West University Place

## 510 - Employee Benefits Fund

July 31, 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	217,092	1,255,993	1,495,457	46%
Miscellaneous	46,100	46,100	4,283	30,929	15,171	67%
Transfers In	14,300	14,300	1,192	8,342	5,958	58%
<b>Total Revenues</b>	<b>\$2,811,850</b>	<b>\$2,811,850</b>	<b>\$222,567</b>	<b>\$1,295,264</b>	<b>\$1,516,586</b>	<b>46%</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	-	20,968	27,033	44%
Pers Svcs-Empl Misc	2,759,300	2,759,300	208,468	1,196,880	1,562,420	43%
<b>Total Expenditures</b>	<b>\$2,807,300</b>	<b>\$2,807,300</b>	<b>\$208,468</b>	<b>\$1,217,848</b>	<b>\$1,589,452</b>	<b>43%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$4,550</b>	<b>\$4,550</b>	<b>\$14,099</b>	<b>\$77,416</b>
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# City of West University Place

## 511 - Human Resource Services Fund

July 31, 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	1,987	14,938	8,062	65%
Transfers In	230,000	230,000	19,167	134,167	95,833	58%
<b>Total Revenues</b>	<b>\$253,000</b>	<b>\$253,000</b>	<b>\$21,154</b>	<b>\$149,104</b>	<b>\$103,896</b>	<b>59%</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	143	6,950	34,050	17%
Pers Svcs-Empl Misc	99,300	99,300	12,581	32,522	66,778	33%
Transfer Out	382,000	382,000	31,833	222,833	159,167	58%
<b>Total Expenditures</b>	<b>\$522,300</b>	<b>\$522,300</b>	<b>\$44,558</b>	<b>\$262,305</b>	<b>\$259,995</b>	<b>50%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$269,300)</b>	<b>(\$269,300)</b>	<b>(\$23,404)</b>	<b>(\$113,201)</b>
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# City of West University Place

## 100 - Debt Service Fund

July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Taxes	5,301,486	5,301,486	3,035	5,199,316	102,170	98%
Miscellaneous	49,000	49,000	5,775	29,689	19,312	61%
Transfers In	1,565,457	1,565,457	130,455	913,183	652,274	58%
<b>Total Revenues</b>	<b>\$6,915,943</b>	<b>\$6,915,943</b>	<b>\$139,265</b>	<b>\$6,142,188</b>	<b>\$773,755</b>	<b>89%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Bond Principal	3,650,000	3,650,000	-	3,650,000	-	100%
Interest on Bonds	3,223,363	3,223,363	1,581,632	3,223,363	-	100%
Fiscal Agent Fees	3,300	3,300	825	2,400	900	73%
<b>Total Expenditures</b>	<b>\$6,876,663</b>	<b>\$6,876,663</b>	<b>\$1,582,457</b>	<b>\$6,875,763</b>	<b>\$900</b>	<b>100%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$39,280</b>	<b>\$39,280</b>	<b>(\$1,443,192)</b>	<b>(\$733,575)</b>		
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# City of West University Place

## 301 - Capital Projects Fund

July 31, 2025

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Revenues</b>						
Miscellaneous	180,000	180,000	13,262	125,250	54,750	70%
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>\$13,262</b>	<b>\$1,770,250</b>	<b>\$54,750</b>	<b>97%</b>

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of Budget</b>
<b>Expenditures</b>						
Technology Projects	585,000	2,194,585	17,784	273,210	1,921,375	12%
Other Equipment	625,000	-	-	-	-	-
Land Acquisition	-	1,191,220	-	1,163,058	28,162	98%
Professional Services	-	1,004,965	-	137,680	867,285	14%
Construction Costs	14,445,000	310,000	-	-	310,000	-
<b>Total Expenditures</b>	<b>\$15,655,000</b>	<b>\$4,700,769</b>	<b>\$17,784</b>	<b>\$1,573,947</b>	<b>\$3,126,822</b>	<b>33%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$75,000</b>	<b>(\$2,875,769)</b>	<b>(\$4,523)</b>	<b>\$196,302</b>
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# City of West University Place

## 333 - 2019 Cert of Oblig

July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	-	-	257	2,814	(2,814)	-
<b>Total Revenues</b>	-	-	<b>\$257</b>	<b>\$2,814</b>	<b>(\$2,814)</b>	-

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	
<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>\$257</b>	<b>(\$8,447)</b>
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# City of West University Place

## 304 - Capital Reserve Fund

July 31, 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	75,371	495,153	(54,153)	112%
Transfers In	-	1,800,000	-	1,800,000	-	100%
<b>Total Revenues</b>	<b>\$441,000</b>	<b>\$2,241,000</b>	<b>\$75,371</b>	<b>\$2,295,153</b>	<b>(\$54,153)</b>	<b>102%</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>\$75,371</b>	<b>\$650,153</b>
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# City of West University Place

## 302 - 2022 General CO Fund

July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	-	-	-	-
Miscellaneous	540,000	540,000	69,478	541,952	(1,952)	100%
<b>Total Revenues</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$69,478</b>	<b>\$541,952</b>	<b>(\$1,952)</b>	<b>100%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Personnel Expenses	-	73,142	-	12,482	60,659	17%
Operating Expenses	-	83,250	28,422	28,422	54,829	34%
Capital Outlay	120,788	20,149,375	861,132	4,753,789	15,395,585	24%
<b>Total Expenditures</b>	<b>\$120,788</b>	<b>\$20,305,766</b>	<b>\$889,554</b>	<b>\$4,794,693</b>	<b>\$15,511,073</b>	<b>24%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$419,213</b>	<b>(\$19,765,766)</b>	<b>(\$820,076)</b>	<b>(\$4,252,741)</b>
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# City of West University Place

## 306 - 2025 General CO Fund

July 31, 2025

	Original Budget	Amended Budget	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>\$10,145,000</b>	<b>-</b>

	Original Budget	Amended Budget	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>\$10,145,000</b>	<b>-</b>

<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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# City of West University Place

## 325 - Transportation Improve Fund

July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	290,000	290,000	29,929	211,591	78,409	73%
Transfers In	1,094,000	1,094,000	91,167	638,167	455,833	58%
<b>Total Revenues</b>	<b>\$1,384,000</b>	<b>\$1,384,000</b>	<b>\$121,095</b>	<b>\$849,758</b>	<b>\$534,242</b>	<b>61%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Arbitrage/Yield Restriction	63,000	63,000	-	-	63,000	-
Professional Services	1,091,000	3,462,434	26,348	400,716	3,061,718	12%
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>\$26,348</b>	<b>\$400,716</b>	<b>\$8,197,255</b>	<b>5%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$3,660,000)</b>	<b>(\$7,213,971)</b>	<b>\$94,747</b>	<b>\$449,042</b>
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# City of West University Place

## 340 - Water & Sewer Cap Proj Fund

July 31, 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	9,549	65,235	11,765	85%
Transfers In	700,000	700,000	58,333	408,333	291,667	58%
<b>Total Revenues</b>	<b>\$777,000</b>	<b>\$777,000</b>	<b>\$67,883</b>	<b>\$473,569</b>	<b>\$303,431</b>	<b>61%</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	-	11,914	1,967,013	1%
Construction Costs	159,000	669,459	-	159,000	510,459	24%
<b>Total Expenditures</b>	<b>\$1,358,000</b>	<b>\$2,648,386</b>	<b>-</b>	<b>\$170,914</b>	<b>\$2,477,472</b>	<b>6%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$581,000)</b>	<b>(\$1,871,386)</b>	<b>\$67,883</b>	<b>\$302,655</b>
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# City of West University Place

## 341 - 2022 Water/Sewer CO Fund

July 31, 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	76,290	581,287	(342,587)	244%
<b>Total Revenues</b>	<b>\$238,700</b>	<b>\$238,700</b>	<b>\$76,290</b>	<b>\$581,287</b>	<b>(\$342,587)</b>	<b>244%</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	17,853	305,512	1,189,942	20%
Construction Costs	-	21,468,000	42,056	1,926,254	19,541,746	9%
<b>Total Expenditures</b>	<b>-</b>	<b>\$22,963,454</b>	<b>\$59,909</b>	<b>\$2,231,766</b>	<b>\$20,731,688</b>	<b>10%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$238,700</b>	<b>(\$22,724,754)</b>	<b>\$16,381</b>	<b>(\$1,650,480)</b>
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# City of West University Place

## 343 - 2025 Water/Sewer CO Fund

July 31, 2025

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of 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>-</b>	<b>\$9,803,000</b>	<b>-</b>

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Amount Remaining</b>	<b>YTD Actual as a % of 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>-</b>	<b>\$9,803,000</b>	<b>-</b>

<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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# City of West University Place

## Special Revenue Funds July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Parks Donation Fund</b>						
Total Revenues	60,900	60,900	8,535	26,934	33,966	44%
Total Expenditures	226,000	226,000	187	222,354	3,646	98%
<b>Net Revenue (Expenditure)</b>	<b>(\$165,100)</b>	<b>(\$165,100)</b>	<b>\$8,347</b>	<b>(\$195,419)</b>	<b>\$30,319</b>	<b>118%</b>
<b>Friends of West U Parks Fund</b>						
Total Revenues	67,600	89,600	-	1	89,599	-
Total Expenditures	67,600	89,600	-	76,374	13,226	85%
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$76,372)</b>	<b>\$76,372</b>	<b>-</b>
<b>Truancy Prevention Fund</b>						
Total Revenues	10,800	10,800	803	6,333	4,467	59%
Total Expenditures	10,000	10,000	-	-	10,000	-
<b>Net Revenue (Expenditure)</b>	<b>\$800</b>	<b>\$800</b>	<b>\$803</b>	<b>\$6,333</b>	<b>(\$5,533)</b>	<b>792%</b>
<b>Municipal Jury Fund</b>						
Total Revenues	200	200	16	128	72	64%
Total Expenditures	100	100	-	-	100	-
<b>Net Revenue (Expenditure)</b>	<b>\$100</b>	<b>\$100</b>	<b>\$16</b>	<b>\$128</b>	<b>(\$28)</b>	<b>128%</b>

# City of West University Place

## Special Revenue Funds July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Court Technology Fund</b>						
Total Revenues	10,200	10,200	694	5,422	4,778	53%
Total Expenditures	4,000	4,000	-	355	3,645	9%
<b>Net Revenue (Expenditure)</b>	<b>\$6,200</b>	<b>\$6,200</b>	<b>\$694</b>	<b>\$5,066</b>	<b>\$1,134</b>	<b>82%</b>
<b>Tree Replacement Fund</b>						
Total Revenues	59,400	59,400	9,616	37,155	22,245	63%
Total Expenditures	110,000	110,000	-	36,250	73,750	33%
<b>Net Revenue (Expenditure)</b>	<b>(\$50,600)</b>	<b>(\$50,600)</b>	<b>\$9,616</b>	<b>\$905</b>	<b>(\$51,505)</b>	<b>-2%</b>
<b>Court Building Security Fund</b>						
Total Revenues	12,600	12,600	954	7,407	5,193	59%
Total Expenditures	14,500	14,500	500	4,625	9,875	32%
<b>Net Revenue (Expenditure)</b>	<b>(\$1,900)</b>	<b>(\$1,900)</b>	<b>\$454</b>	<b>\$2,782</b>	<b>(\$4,682)</b>	<b>-146%</b>
<b>METRO General Mobility Fund</b>						
Total Revenues	810,100	810,100	78,503	377,259	432,841	47%
Total Expenditures	1,094,000	1,094,000	91,167	638,167	455,833	58%
<b>Net Revenue (Expenditure)</b>	<b>(\$283,900)</b>	<b>(\$283,900)</b>	<b>(\$12,664)</b>	<b>(\$260,908)</b>	<b>(\$22,992)</b>	<b>92%</b>

# City of West University Place

## Special Revenue Funds July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>State Forfeited Property Fund</b>						
Total Revenues	1,200	1,200	123	871	329	73%
<b>Net Revenue (Expenditure)</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$123</b>	<b>\$871</b>	<b>\$329</b>	<b>73%</b>
<b>Fed Forfeited Property Fund</b>						
Total Revenues	21,600	21,600	1967	5,178	16,422	24%
<b>Net Revenue (Expenditure)</b>	<b>\$21,600</b>	<b>\$21,600</b>	<b>\$1,967</b>	<b>\$5,178</b>	<b>\$16,422</b>	<b>24%</b>
<b>Public Safety Training Fund</b>						
Total Revenues	3,900	3,900	186	6,519	(2,619)	167%
Total Expenditures	-	6,705	-	6,142	563	92%
<b>Net Revenue (Expenditure)</b>	<b>\$3,900</b>	<b>(\$2,805)</b>	<b>\$186</b>	<b>\$377</b>	<b>(\$3,182)</b>	<b>-13%</b>
<b>Fire Special Revenue Fund</b>						
Total Revenues	600	600	83	770	(170)	128%
<b>Net Revenue (Expenditure)</b>	<b>\$600</b>	<b>\$600</b>	<b>\$83</b>	<b>\$770</b>	<b>(\$170)</b>	<b>128%</b>
<b>Good Neighbor Fund</b>						
Total Revenues	100	100	233	502	(402)	502%
Total Expenditures	2,500	2,500	-	-	2,500	-
<b>Net Revenue (Expenditure)</b>	<b>(\$2,400)</b>	<b>(\$2,400)</b>	<b>\$233</b>	<b>\$502</b>	<b>(\$2,902)</b>	<b>-21%</b>

# City of West University Place

## Special Revenue Funds July 31, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Opioid Settlement Fund</b>						
Total Revenues	300	300	87	10,757	(10,457)	3586%
<b>Net Revenue (Expenditure)</b>	<b>\$300</b>	<b>\$300</b>	<b>\$87</b>	<b>\$10,757</b>	<b>(\$10,457)</b>	<b>3586%</b>
<b>Centennial Celebration Fund</b>						
Total Revenues	-	-	28	183	(183)	-
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>\$28</b>	<b>\$183</b>	<b>(\$183)</b>	<b>-</b>