

# FINANCIAL SUMMARY FOR THE PERIOD ENDING SEPTEMBER 30, 2025

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Attached are the revenue and expenditure reports for the period ending **September 30, 2025**, which reflects 75% 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 and Charges for services are above budget. Municipal Court fines are at budget. Interest earnings for nine months are at 81% of the budget. The Intergovernmental revenue is over budget due to the receipt of FEMA and state funds for hurricane Beryl.

All departments are below their pro-rata share of the budget. 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 September's billing for August is 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 7 months of expenses to the City of Houston for purchasing surface water.

## **SOLID WASTE FUND**

Again, with the one month lag in billing, September solid waste collection revenues are just below 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 SEPTEMBER 30, 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 the only expenses incurred are for the Recreation center UV cabinet replacement and for two new lift pumps at lift station #12.

## **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 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 SEPTEMBER 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
ERP SOFTWARE REPLACEMENT	1,925,958	124,159	1,801,799
LIBRARY/COMMUNITY BLDG/SENIOR CENTER	2,113,793	1,271,784	842,009
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>1,620,752</b>	<b>3,080,018</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	4,405,782	7,442,688
EAST SIDE DRAINAGE IMPROVEMENTS	6,432,314	1,176,449	5,255,865
WEST SIDE DRAINAGE IMPROVEMENTS	193,000	33,373	159,627
BUFFALO SPEEDWAY CONSTRUCTION	1,831,983	500,017	1,331,966
<b>TOTALS</b>	<b>20,305,767</b>	<b>6,115,621</b>	<b>14,190,145</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	408,068	2,698,302
2025 ROADWAY IMPROVEMENTS	900,000		900,000
2025 SIDEWALK REPLACEMENT	394,000	21,488	372,512
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	33,067	724,864
<b>TOTALS</b>	<b>8,597,971</b>	<b>462,844</b>	<b>8,135,127</b>

# FINANCIAL SUMMARY FOR THE PERIOD ENDING SEPTEMBER 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	6,460	313,000
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	1,340	698,660
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>173,189</b>	<b>2,475,197</b>
<b><u>WATER &amp; SEWER 2022 CO</u></b>			
MILTON CAST IRON WATER LINE REPLACEMENT	3,130,956	1,505,035	1,625,921
WATER LINE REPLACEMENT PROGRAM	95,078	7,850	87,228
WWTP IMPROVEMENTS	17,340,000	1,571,729	15,768,271
WAKEFOREST EST & GST PAINTING	1,084,194	880,362	203,832
WAKEFORES WATER PLAN DISTR LINE REPLACEMENT	186,973	104,385	82,588
WAKEFOREST WATER PLANT IMPROVEMENTS	398,493	29,022	369,472
NEW WATER WELL NO. 10	618,930	78,385	540,545
MILTON WATER PLANT IMPROVEMENTS	108,830	95,177	13,653
<b>TOTALS</b>	<b>22,963,454</b>	<b>4,271,943</b>	<b>18,691,511</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, Pet waste receptacles, furniture for Colonial Park West end deck from the Friends of West U Fund, Weir Park Court upgrades, 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

September 30, 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>						
Taxes	18,017,828	18,017,828	145,054	16,831,438	1,186,390	93%
Licenses & Permits	1,100,500	1,100,500	82,728	947,520	152,980	86%
Intergovernmental	474,800	474,800	-	601,860	(127,060)	127%
Charges for Services	3,650,900	3,650,900	302,151	3,249,940	400,960	89%
Fines & Forfeitures	210,800	210,800	12,159	158,934	51,866	75%
Miscellaneous	818,500	818,500	66,110	672,590	145,910	82%
Transfers In	1,942,000	1,942,000	161,833	1,456,500	485,500	75%
<b>Total Revenue</b>	<b>\$26,215,328</b>	<b>\$26,215,328</b>	<b>\$770,034</b>	<b>\$23,918,781</b>	<b>\$2,296,547</b>	<b>91%</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>						
Administration	2,202,600	2,230,987	129,641	1,372,399	858,588	62%
Finance	2,615,450	4,455,736	148,468	3,299,426	1,156,310	74%
Fire	4,659,250	4,674,629	344,838	2,941,481	1,733,148	63%
Parks & Recreation	5,351,650	5,403,490	311,626	3,531,528	1,871,963	65%
Police	6,931,960	6,931,960	466,454	4,174,892	2,757,068	60%
Public Works	4,433,725	4,460,704	253,818	2,528,352	1,932,352	57%
<b>Total Expenditures</b>	<b>\$26,194,635</b>	<b>\$28,157,505</b>	<b>\$1,654,844</b>	<b>\$17,848,077</b>	<b>\$10,309,428</b>	<b>63%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$20,693</b>	<b>(\$1,942,177)</b>	<b>(\$884,810)</b>	<b>\$6,070,704</b>
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# City of West University Place

## 401 - Water & Sewer Fund

September 30, 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>						
Intergovernmental	-	-	-	8,025	(8,025)	-
Charges for Services	9,250,500	9,250,500	920,387	6,203,400	3,047,100	67%
Miscellaneous	55,100	55,100	9,027	82,382	(27,282)	150%
<b>Total Revenue</b>	<b>\$9,305,600</b>	<b>\$9,305,600</b>	<b>\$929,414</b>	<b>\$6,293,807</b>	<b>\$3,011,793</b>	<b>68%</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>						
Finance	3,883,357	3,883,357	714,792	3,297,797	585,560	85%
Public Works	5,391,055	5,422,548	473,308	3,335,438	2,087,110	62%
<b>Total Expenditures</b>	<b>\$9,274,412</b>	<b>\$9,305,905</b>	<b>\$1,188,100</b>	<b>\$6,633,234</b>	<b>\$2,672,671</b>	<b>71%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$31,188</b>	<b>(\$305)</b>	<b>(\$258,686)</b>	<b>(\$339,427)</b>
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# City of West University Place

## 402 - Solid Waste Management Fund

September 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	166,498	1,335,360	698,340	66%
Miscellaneous	27,100	27,100	1,746	25,219	1,881	93%
<b>Total Revenues</b>	<b>\$2,060,800</b>	<b>\$2,060,800</b>	<b>\$168,244</b>	<b>\$1,368,905</b>	<b>\$691,895</b>	<b>66%</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	19,122	171,596	66,604	72%
Curbside Recycling	417,650	417,650	43,910	296,100	121,550	71%
Curbside Solid Waste	1,426,827	1,426,827	128,410	998,685	428,142	70%
<b>Total Expenditures</b>	<b>\$2,084,077</b>	<b>\$2,084,077</b>	<b>\$191,442</b>	<b>\$1,466,544</b>	<b>\$617,533</b>	<b>70%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$23,277)</b>	<b>(\$23,277)</b>	<b>(\$23,198)</b>	<b>(\$97,638)</b>
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# City of West University Place

## 502 - Technology Management Fund

September 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	4,118	38,510	(7,510)	124%
Transfers In	2,375,400	2,375,400	197,950	1,781,550	593,850	75%
<b>Total Revenues</b>	<b>\$2,406,400</b>	<b>\$2,406,400</b>	<b>\$202,068</b>	<b>\$1,821,017</b>	<b>\$585,383</b>	<b>76%</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	45,762	396,807	209,993	65%
Operating Expenses	1,594,000	1,622,287	59,250	956,527	1,573,551	59%
Capital Outlay	78,000	82,748	15,678	48,736	15,773	59%
Transfers	89,300	89,300	7,442	66,975	22,325	75%
<b>Total Expenditures</b>	<b>\$2,368,100</b>	<b>\$2,401,135</b>	<b>\$128,132</b>	<b>\$1,469,045</b>	<b>\$1,821,642</b>	<b>61%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$38,300</b>	<b>\$5,265</b>	<b>\$73,936</b>	<b>\$351,972</b>
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# City of West University Place

## 501 - Vehicle Replacement Fund

September 30, 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	14,778	184,209	5,691	97%
Transfers In	545,250	545,250	45,438	408,938	136,313	75%
<b>Total Revenues</b>	<b>\$735,150</b>	<b>\$735,150</b>	<b>\$60,215</b>	<b>\$593,147</b>	<b>\$142,003</b>	<b>81%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Other Contracted Services	-	-	-	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>-</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>\$60,215</b>	<b>(\$45,116)</b>
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# City of West University Place

## 505 - Asset Replacement Fund

September 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	156,100	156,100	19,783	176,983	(20,883)	113%
Transfers In	555,100	555,100	46,258	416,325	138,775	75%
<b>Total Revenues</b>	<b>\$711,200</b>	<b>\$711,200</b>	<b>\$66,041</b>	<b>\$593,308</b>	<b>\$117,892</b>	<b>83%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Other Equipment	206,200	239,097	-	66,568	172,529	28%
<b>Total Expenditures</b>	<b>\$206,200</b>	<b>\$239,097</b>	<b>-</b>	<b>\$66,568</b>	<b>\$172,529</b>	<b>28%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$505,000</b>	<b>\$472,103</b>	<b>\$66,041</b>	<b>\$526,740</b>
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# City of West University Place

## 510 - Employee Benefits Fund

September 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	166,688	1,585,233	1,166,217	58%
Miscellaneous	46,100	46,100	4,406	39,667	6,433	86%
Transfers In	14,300	14,300	1,192	10,725	3,575	75%
<b>Total Revenues</b>	<b>\$2,811,850</b>	<b>\$2,811,850</b>	<b>\$172,286</b>	<b>\$1,635,624</b>	<b>\$1,176,226</b>	<b>58%</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	31,451	16,549	66%
Pers Svcs-Empl Misc	2,759,300	2,759,300	156,983	1,503,015	1,256,285	54%
<b>Total Expenditures</b>	<b>\$2,807,300</b>	<b>\$2,807,300</b>	<b>\$160,477</b>	<b>\$1,534,466</b>	<b>\$1,272,834</b>	<b>55%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$4,550</b>	<b>\$4,550</b>	<b>\$11,808</b>	<b>\$101,158</b>
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# City of West University Place

## 511 - Human Resource Services Fund

September 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	1,778	18,582	4,418	81%
Transfers In	230,000	230,000	19,167	172,500	57,500	75%
<b>Total Revenues</b>	<b>\$253,000</b>	<b>\$253,000</b>	<b>\$20,945</b>	<b>\$191,082</b>	<b>\$61,918</b>	<b>76%</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	-	9,680	31,320	24%
Pers Svcs-Empl Misc	99,300	99,300	3,095	40,259	59,041	41%
Transfer Out	382,000	382,000	31,833	286,500	95,500	75%
<b>Total Expenditures</b>	<b>\$522,300</b>	<b>\$522,300</b>	<b>\$34,928</b>	<b>\$336,438</b>	<b>\$185,862</b>	<b>64%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$269,300)</b>	<b>(\$269,300)</b>	<b>(\$13,984)</b>	<b>(\$145,356)</b>
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# City of West University Place

## 100 - Debt Service Fund

September 30, 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	751	5,222,420	79,066	99%
Miscellaneous	49,000	49,000	2,089	33,354	15,646	68%
Transfers In	1,565,457	1,565,457	521,819	1,565,457	-	100%
<b>Total Revenues</b>	<b>\$6,915,943</b>	<b>\$6,915,943</b>	<b>\$524,659</b>	<b>\$6,821,231</b>	<b>\$94,712</b>	<b>99%</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	-	3,223,363	-	100%
Fiscal Agent Fees	3,300	3,300	-	2,400	900	73%
<b>Total Expenditures</b>	<b>\$6,876,663</b>	<b>\$6,876,663</b>	<b>-</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>\$524,659</b>	<b>(\$54,532)</b>
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# City of West University Place

## 301 - Capital Projects Fund

September 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	12,846	151,133	28,867	84%
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>\$12,846</b>	<b>\$1,796,133</b>	<b>\$28,867</b>	<b>98%</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	17,035	307,805	1,886,780	14%
Other Equipment	625,000	-	-	-	-	-
Land Acquisition	-	1,191,220	-	1,163,058	28,162	98%
Professional Services	-	1,004,965	6,660	149,890	855,075	15%
Construction Costs	14,445,000	310,000	-	-	310,000	-
<b>Total Expenditures</b>	<b>\$15,655,000</b>	<b>\$4,700,769</b>	<b>\$23,695</b>	<b>\$1,620,752</b>	<b>\$3,080,017</b>	<b>34%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$75,000</b>	<b>(\$2,875,769)</b>	<b>(\$10,849)</b>	<b>\$175,380</b>
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# City of West University Place

## 333 - 2019 Cert of Oblig

September 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	-	-	252	3,320	(3,320)	-
<b>Total Revenues</b>	-	-	<b>\$252</b>	<b>\$3,320</b>	<b>(\$3,320)</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>\$252</b>	<b>(\$7,941)</b>		
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# City of West University Place

## 302 - 2022 General CO Fund

September 30, 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	62,748	670,475	(130,475)	124%
<b>Total Revenues</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$62,748</b>	<b>\$670,475</b>	<b>(\$130,475)</b>	<b>124%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Personnel Expenses	-	73,142	24,966	37,448	35,693	51%
Operating Expenses	-	83,250	4,885	44,857	38,394	54%
Capital Outlay	120,788	20,149,375	512,042	6,033,316	14,116,059	30%
<b>Total Expenditures</b>	<b>\$120,788</b>	<b>\$20,305,766</b>	<b>\$541,893</b>	<b>\$6,115,621</b>	<b>\$14,190,145</b>	<b>30%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$419,213</b>	<b>(\$19,765,766)</b>	<b>(\$479,145)</b>	<b>(\$5,445,146)</b>
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# City of West University Place

## 306 - 2025 General CO Fund

September 30, 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>-</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

## 304 - Capital Reserve Fund

September 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	73,889	643,515	(202,515)	146%
Transfers In	-	1,800,000	-	1,800,000	-	100%
<b>Total Revenues</b>	<b>\$441,000</b>	<b>\$2,241,000</b>	<b>\$73,889</b>	<b>\$2,443,515</b>	<b>(\$202,515)</b>	<b>109%</b>
<b>Expenditures</b>						
Transfer to Cap Proj Fund	15,550,000	1,645,000	-	1,645,000	-	-
<b>Total Expenditures</b>	<b>\$15,550,000</b>	<b>\$1,645,000</b>	<b>-</b>	<b>\$1,645,000</b>	<b>-</b>	<b>-</b>
<b>Net Revenue (Expenditure)</b>	<b>(\$15,109,000)</b>	<b>\$596,000</b>	<b>\$73,889</b>	<b>\$798,515</b>		

# City of West University Place

## 325 - Transportation Improve Fund

September 30, 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	29,911	271,416	18,584	94%
Transfers In	1,094,000	1,094,000	91,167	820,500	273,500	75%
<b>Total Revenues</b>	<b>\$1,384,000</b>	<b>\$1,384,000</b>	<b>\$121,078</b>	<b>\$1,091,916</b>	<b>\$292,084</b>	<b>79%</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	3,507,706	26,965	454,394	3,053,312	13%
Construction Costs	3,890,000	5,027,265	8,450	8,450	5,018,815	-
<b>Total Expenditures</b>	<b>\$5,044,000</b>	<b>\$8,597,971</b>	<b>\$35,414</b>	<b>\$462,844</b>	<b>\$8,135,127</b>	<b>5%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$3,660,000)</b>	<b>(\$7,213,971)</b>	<b>\$85,664</b>	<b>\$629,072</b>
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# City of West University Place

## 340 - Water & Sewer Cap Proj Fund

September 30, 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	77,000	77,000	9,844	84,790	(7,790)	110%
Transfers In	700,000	700,000	58,333	525,000	175,000	75%
<b>Total Revenues</b>	<b>\$777,000</b>	<b>\$777,000</b>	<b>\$68,178</b>	<b>\$609,790</b>	<b>\$167,210</b>	<b>78%</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>						
Professional Services	1,199,000	1,978,927	2,275	14,189	1,964,738	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>\$2,275</b>	<b>\$173,189</b>	<b>\$2,475,197</b>	<b>7%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$581,000)</b>	<b>(\$1,871,386)</b>	<b>\$65,903</b>	<b>\$436,601</b>
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# City of West University Place

## 341 - 2022 Water/Sewer CO Fund

September 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	71,783	727,475	(488,775)	305%
<b>Total Revenues</b>	<b>\$238,700</b>	<b>\$238,700</b>	<b>\$71,783</b>	<b>\$727,475</b>	<b>(\$488,775)</b>	<b>305%</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	27,720	366,618	1,128,837	25%
Construction Costs	-	21,468,000	1,611,831	3,905,325	17,562,675	18%
<b>Total Expenditures</b>	<b>-</b>	<b>\$22,963,454</b>	<b>\$1,639,551</b>	<b>\$4,271,943</b>	<b>\$18,691,511</b>	<b>19%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$238,700</b>	<b>(\$22,724,754)</b>	<b>(\$1,567,768)</b>	<b>(\$3,544,468)</b>
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# City of West University Place

## 343 - 2025 Water/Sewer CO Fund

September 30, 2025

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

	Original Budget	Amended Budget	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<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 September 30, 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	9,385	43,154	17,746	71%
Total Expenditures	226,000	226,000	520	222,973	3,027	99%
<b>Net Revenue (Expenditure)</b>	<b>(\$165,100)</b>	<b>(\$165,100)</b>	<b>\$8,865</b>	<b>(\$179,819)</b>	<b>\$14,719</b>	<b>109%</b>
<b>Friends of West U Parks Fund</b>						
Total Revenues	67,600	89,600	-	1	89,599	-
Total Expenditures	67,600	89,600	2,037	87,361	2,239	98%
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>(\$2,037)</b>	<b>(\$87,359)</b>	<b>\$87,359</b>	<b>-</b>
<b>Truancy Prevention Fund</b>						
Total Revenues	10,800	10,800	697	7,697	3,103	71%
Total Expenditures	10,000	10,000	-	-	10,000	-
<b>Net Revenue (Expenditure)</b>	<b>\$800</b>	<b>\$800</b>	<b>\$697</b>	<b>\$7,697</b>	<b>(\$6,897)</b>	<b>962%</b>
<b>Municipal Jury Fund</b>						
Total Revenues	200	200	14	156	44	78%
Total Expenditures	100	100	-	-	100	-
<b>Net Revenue (Expenditure)</b>	<b>\$100</b>	<b>\$100</b>	<b>\$14</b>	<b>\$156</b>	<b>(\$56)</b>	<b>156%</b>

# City of West University Place

## Special Revenue Funds September 30, 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	615	6,630	3,570	65%
Total Expenditures	4,000	4,000	-	355	3,645	9%
<b>Net Revenue (Expenditure)</b>	<b>\$6,200</b>	<b>\$6,200</b>	<b>\$615</b>	<b>\$6,275</b>	<b>(\$75)</b>	<b>101%</b>
<b>Tree Replacement Fund</b>						
Total Revenues	59,400	59,400	3,131	49,158	10,242	83%
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>\$3,131</b>	<b>\$12,908</b>	<b>(\$63,508)</b>	<b>-26%</b>
<b>Court Building Security Fund</b>						
Total Revenues	12,600	12,600	843	9,068	3,532	72%
Total Expenditures	14,500	14,500	625	5,750	8,750	40%
<b>Net Revenue (Expenditure)</b>	<b>(\$1,900)</b>	<b>(\$1,900)</b>	<b>\$218</b>	<b>\$3,318</b>	<b>(\$5,218)</b>	<b>-175%</b>
<b>METRO General Mobility Fund</b>						
Total Revenues	810,100	810,100	70,607	532,900	277,200	66%
Total Expenditures	1,094,000	1,094,000	91,167	820,500	273,500	75%
<b>Net Revenue (Expenditure)</b>	<b>(\$283,900)</b>	<b>(\$283,900)</b>	<b>(\$20,560)</b>	<b>(\$287,600)</b>	<b>\$3,700</b>	<b>101%</b>

# City of West University Place

## Special Revenue Funds September 30, 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	120	1,112	88	93%
<b>Net Revenue (Expenditure)</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$120</b>	<b>\$1,112</b>	<b>\$88</b>	<b>93%</b>
<b>Fed Forfeited Property Fund</b>						
Total Revenues	21,600	21,600	2,120	7,818	13,782	36%
<b>Net Revenue (Expenditure)</b>	<b>\$21,600</b>	<b>\$21,600</b>	<b>\$2,120</b>	<b>\$7,818</b>	<b>\$13,782</b>	<b>36%</b>
<b>Public Safety Training Fund</b>						
Total Revenues	3,900	3,900	182	6,885	(2,985)	177%
Total Expenditures	-	6,705	-	6,142	563	92%
<b>Net Revenue (Expenditure)</b>	<b>\$3,900</b>	<b>(\$2,805)</b>	<b>\$182</b>	<b>\$743</b>	<b>(3,548)</b>	<b>-26%</b>
<b>Fire Special Revenue Fund</b>						
Total Revenues	600	600	87	4,322	(3,722)	720%
<b>Net Revenue (Expenditure)</b>	<b>\$600</b>	<b>\$600</b>	<b>\$87</b>	<b>\$4,322</b>	<b>(\$3,722)</b>	<b>720%</b>
<b>Good Neighbor Fund</b>						
Total Revenues	100	100	14	529	(429)	529%
Total Expenditures	2,500	2,500	-	-	2,500	-
<b>Net Revenue (Expenditure)</b>	<b>(\$2,400)</b>	<b>(\$2,400)</b>	<b>\$14</b>	<b>\$529</b>	<b>(\$2,929)</b>	<b>-22%</b>

# City of West University Place

## Special Revenue Funds September 30, 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	86	10,929	(10,629)	3643%
<b>Net Revenue (Expenditure)</b>	<b>\$300</b>	<b>\$300</b>	<b>\$86</b>	<b>\$10,929</b>	<b>(\$10,629)</b>	<b>3643%</b>
<b>Centennial Celebration Fund</b>						
Total Revenues	-	-	-	211	(211)	-
Total Expenditures	-	-	8,117	8,117	(8,117)	-
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>(\$8,117)</b>	<b>(\$7,906)</b>	<b>\$7,906</b>	<b>-</b>