

# FINANCIAL SUMMARY FOR THE PERIOD ENDING November 30, 2025

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Attached are the revenue and expenditure reports for the period ending **November 30, 2025**, which reflects 92% 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, 99% of budget. Licenses & Permits and Charges for services are above budget. Municipal Court fines are slightly below budget. Interest earnings for eleven months are at 94% 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 November's billing for October is above budget for the year. January's billing for December consumption was accrued to 2024. Expenditures for Public Works are under budget since there is only 8 months of expenses to the City of Houston for purchasing surface water.

## **SOLID WASTE FUND**

Again, with the one month lag in billing, November 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, a truck for Parks, and a police vehicle have been purchased. There were also expenses incurred to repair a bucket truck.

# FINANCIAL SUMMARY FOR THE PERIOD ENDING November 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, Chaise Lounge replacement, the SQL Server hardware refresh, Stripper/Driver System, Belt Press Sludge Pump, and 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 November 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	144,859	1,781,099
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>1,641,452</b>	<b>3,059,318</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	4,731,048	7,117,422
EAST SIDE DRAINAGE IMPROVEMENTS	6,432,314	1,191,568	5,240,745
WEST SIDE DRAINAGE IMPROVEMENTS	193,000	35,095	157,905
BUFFALO SPEEDWAY CONSTRUCTION	1,831,983	501,974	1,330,009
<b>TOTALS</b>	<b>20,305,767</b>	<b>6,459,686</b>	<b>13,846,081</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	438,132	2,668,238
2025 ROADWAY IMPROVEMENTS	900,000	15,013	884,987
2025 SIDEWALK REPLACEMENT	394,000	43,860	350,140
WESTSIDE ROADWAY RECONSTRUCTION	2,887,000	16,315	2,870,685
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	267,183	490,748
<b>TOTALS</b>	<b>8,597,971</b>	<b>780,725</b>	<b>7,817,246</b>

# FINANCIAL SUMMARY FOR THE PERIOD ENDING November 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	8,155	311,305
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	5,450	694,550
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>178,994</b>	<b>2,469,392</b>
<b><u>WATER &amp; SEWER 2022 CO</u></b>			
MILTON CAST IRON WATER LINE REPLACEMENT	3,130,956	1,543,083	1,587,873
WATER LINE REPLACEMENT PROGRAM	95,078	7,850	87,228
WWTP IMPROVEMENTS	17,340,000	2,958,502	14,381,498
WAKEFOREST EST & GST PAINTING	1,084,194	893,384	190,810
WAKEFORES WATER PLAN DISTR LINE REPLACEMENT	186,973	111,810	75,163
WAKEFOREST WATER PLANT IMPROVEMENTS	398,493	68,104	330,389
NEW WATER WELL NO. 10	618,930	148,633	470,297
MILTON WATER PLANT IMPROVEMENTS	108,830	98,285	10,545
<b>TOTALS</b>	<b>22,963,454</b>	<b>5,829,651</b>	<b>17,133,803</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 and Fun Run race equipment 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

November 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>						
	-	-	10	8,127	(8,127)	-
Taxes	18,017,828	18,017,828	256,789	17,356,661	661,167	96%
Licenses & Permits	1,100,500	1,100,500	99,013	1,161,222	(60,722)	106%
Intergovernmental	474,800	474,800	-	617,069	(142,269)	130%
Charges for Services	3,650,900	3,650,900	212,141	3,728,911	(78,011)	102%
Fines & Forfeitures	210,800	210,800	13,700	184,989	25,811	88%
Miscellaneous	818,500	818,500	47,778	771,662	46,838	94%
Transfers In	1,942,000	1,942,000	161,833	1,780,167	161,833	92%
<b>Total Revenue</b>	<b>\$26,215,328</b>	<b>\$26,215,328</b>	<b>\$791,264</b>	<b>\$25,608,806</b>	<b>\$606,522</b>	<b>98%</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	122,074	1,660,006	570,981	74%
Finance	2,615,450	4,455,736	138,250	3,722,613	733,123	84%
Fire	4,659,250	4,674,629	344,833	3,687,261	987,368	79%
Parks & Recreation	5,351,650	5,403,490	313,414	4,304,423	1,099,067	80%
Police	6,931,960	6,931,960	470,187	5,268,065	1,663,895	76%
Public Works	4,433,725	4,460,704	302,527	3,148,432	1,312,271	71%
<b>Total Expenditures</b>	<b>\$26,194,635</b>	<b>\$28,157,505</b>	<b>\$1,691,285</b>	<b>\$21,790,800</b>	<b>\$6,366,705</b>	<b>77%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$20,693</b>	<b>(\$1,942,177)</b>	<b>(\$900,022)</b>	<b>\$3,818,006</b>
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# City of West University Place

## 401 - Water & Sewer Fund

November 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	-	13,999	(13,999)	-
Charges for Services	9,250,500	9,250,500	967,863	8,079,071	1,171,429	87%
Miscellaneous	55,100	55,100	8,596	101,351	(46,251)	184%
<b>Total Revenue</b>	<b>\$9,305,600</b>	<b>\$9,305,600</b>	<b>\$976,459</b>	<b>\$8,194,421</b>	<b>\$1,111,179</b>	<b>88%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Finance	3,883,357	3,883,357	176,162	3,671,165	212,192	95%
Public Works	5,391,055	5,422,548	221,252	4,049,034	1,373,513	75%
<b>Total Expenditures</b>	<b>\$9,274,412</b>	<b>\$9,305,905</b>	<b>\$397,414</b>	<b>\$7,720,199</b>	<b>\$1,585,706</b>	<b>83%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$31,188</b>	<b>(\$305)</b>	<b>\$579,045</b>	<b>\$474,222</b>
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# City of West University Place

## 402 - Solid Waste Management Fund

November 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	-	8,619	(8,619)	-
Charges for Services	2,033,700	2,033,700	166,419	1,668,130	365,570	82%
Miscellaneous	27,100	27,100	1,943	29,309	(2,209)	108%
<b>Total Revenues</b>	<b>\$2,060,800</b>	<b>\$2,060,800</b>	<b>\$168,362</b>	<b>\$1,706,059</b>	<b>\$354,741</b>	<b>83%</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	246,200	13,489	201,676	44,524	82%
Curbside Recycling	417,650	417,650	27,814	341,853	75,797	82%
Curbside Solid Waste	1,426,827	1,418,827	106,229	1,211,535	207,292	85%
<b>Total Expenditures</b>	<b>\$2,084,077</b>	<b>\$2,084,077</b>	<b>\$147,532</b>	<b>\$1,755,227</b>	<b>\$328,850</b>	<b>84%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$23,277)</b>	<b>(\$23,277)</b>	<b>\$20,830</b>	<b>(\$49,168)</b>
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# City of West University Place

## 502 - Technology Management Fund

November 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	-	982	(982)	-
Miscellaneous	31,000	31,000	3,679	46,236	(15,236)	149%
Transfers In	2,375,400	2,375,400	197,950	2,177,450	197,950	92%
<b>Total Revenues</b>	<b>\$2,406,400</b>	<b>\$2,406,400</b>	<b>\$201,629</b>	<b>\$2,224,668</b>	<b>\$181,732</b>	<b>92%</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	45,802	511,043	95,757	84%
Operating Expenses	1,594,000	1,594,894	119,820	1,183,218	411,676	74%
Capital Outlay	78,000	110,141	32,910	95,215	14,926	86%
Transfers	89,300	89,300	7,442	81,858	7,442	92%
<b>Total Expenditures</b>	<b>\$2,368,100</b>	<b>\$2,401,135</b>	<b>\$205,974</b>	<b>\$1,871,335</b>	<b>\$529,800</b>	<b>78%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$38,300</b>	<b>\$5,265</b>	<b>(\$4,345)</b>	<b>\$353,333</b>
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# City of West University Place

## 501 - Vehicle Replacement Fund

November 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	13,389	258,116	(68,216)	136%
Transfers In	545,250	545,250	45,438	499,813	45,438	92%
<b>Total Revenues</b>	<b>\$735,150</b>	<b>\$735,150</b>	<b>\$58,826</b>	<b>\$757,928</b>	<b>(\$22,778)</b>	<b>103%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Other Contracted Services	-	-	-	3,411	-	-
Automobiles	115,000	115,000	-	31,418	83,582	27%
Light Trucks	145,000	164,000	1,195	53,637	110,363	33%
Trucks	449,000	1,070,681	4,520	608,715	461,966	57%
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>\$5,715</b>	<b>\$697,180</b>	<b>\$742,912</b>	<b>49%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$60,850)</b>	<b>(\$701,531)</b>	<b>\$53,111</b>	<b>\$60,748</b>
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# City of West University Place

## 505 - Asset Replacement Fund

November 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	18,643	215,799	(59,699)	138%
Transfers In	555,100	555,100	46,258	508,842	46,258	92%
<b>Total Revenues</b>	<b>\$711,200</b>	<b>\$711,200</b>	<b>\$64,901</b>	<b>\$724,641</b>	<b>(\$13,441)</b>	<b>102%</b>

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Furniture & Fixtures	-	-	24,745	24,745	-	-
Other Equipment	206,200	239,097	44,133	149,273	89,824	62%
<b>Total Expenditures</b>	<b>\$206,200</b>	<b>\$239,097</b>	<b>\$68,878</b>	<b>\$174,018</b>	<b>\$89,824</b>	<b>73%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$505,000</b>	<b>\$472,103</b>	<b>(\$3,977)</b>	<b>\$550,623</b>
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# City of West University Place

## 510 - Employee Benefits Fund

November 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>						
Charges for Services	2,751,450	2,751,450	171,385	1,925,506	825,944	70%
Miscellaneous	46,100	46,100	3,878	47,897	(1,797)	104%
Transfers In	14,300	14,300	1,192	13,108	1,192	92%
<b>Total Revenues</b>	<b>\$2,811,850</b>	<b>\$2,811,850</b>	<b>\$176,454</b>	<b>\$1,986,512</b>	<b>\$825,338</b>	<b>71%</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>						
Oper-Services	48,000	48,000	3,495	38,440	9,560	80%
Pers Svcs-Empl Misc	2,759,300	2,759,300	156,392	1,856,423	902,877	67%
<b>Total Expenditures</b>	<b>\$2,807,300</b>	<b>\$2,807,300</b>	<b>\$159,886</b>	<b>\$1,894,864</b>	<b>\$912,436</b>	<b>67%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$4,550</b>	<b>\$4,550</b>	<b>\$16,568</b>	<b>\$91,648</b>
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# City of West University Place

## 511 - Human Resource Services Fund

November 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	1,587	21,956	1,044	95%
Transfers In	230,000	230,000	19,167	210,833	19,167	92%
<b>Total Revenues</b>	<b>\$253,000</b>	<b>\$253,000</b>	<b>\$20,754</b>	<b>\$232,789</b>	<b>\$20,211</b>	<b>92%</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	75	9,755	31,245	24%
Pers Svcs-Empl Misc	99,300	99,300	2,801	50,098	49,202	50%
Transfer Out	382,000	382,000	31,833	350,167	31,833	92%
<b>Total Expenditures</b>	<b>\$522,300</b>	<b>\$522,300</b>	<b>\$34,709</b>	<b>\$410,019</b>	<b>\$112,281</b>	<b>79%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$269,300)</b>	<b>(\$269,300)</b>	<b>(\$13,955)</b>	<b>(\$177,230)</b>
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# City of West University Place

## 100 - Debt Service Fund

November 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	-	5,228,425	73,061	99%
Miscellaneous	49,000	49,000	3,507	40,438	8,562	83%
Transfers In	1,565,457	1,565,457	-	1,565,457	-	100%
<b>Total Revenues</b>	<b>\$6,915,943</b>	<b>\$6,915,943</b>	<b>\$3,507</b>	<b>\$6,834,321</b>	<b>\$81,622</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>\$3,507</b>	<b>(\$41,442)</b>
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# City of West University Place

## 301 - Capital Projects Fund

November 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	12,052	176,314	3,686	98%
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>\$12,052</b>	<b>\$1,821,314</b>	<b>\$3,686</b>	<b>100%</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	8,800	328,505	1,866,080	15%
Other Equipment	625,000	-	-	-	-	-
Land Acquisition	-	1,191,220	-	1,163,058	28,162	98%
Professional Services	-	1,004,965	-	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>\$8,800</b>	<b>\$1,641,452</b>	<b>\$3,059,317</b>	<b>35%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$75,000</b>	<b>(\$2,875,769)</b>	<b>\$3,252</b>	<b>\$179,862</b>
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# City of West University Place

## 304 - Capital Reserve Fund

November 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	69,766	789,046	(348,046)	179%
Transfers In	-	1,800,000	-	1,800,000	-	100%
<b>Total Revenues</b>	<b>\$441,000</b>	<b>\$2,241,000</b>	<b>\$69,766</b>	<b>\$2,589,046</b>	<b>(\$348,046)</b>	<b>116%</b>
<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>\$69,766</b>	<b>\$944,046</b>		

# City of West University Place

## 333 - 2019 Cert of Oblig

November 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	-	-	238	3,816	(3,816)	-
<b>Total Revenues</b>	-	-	<b>\$238</b>	<b>\$3,816</b>	<b>(\$3,816)</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>\$238</b>	<b>(\$7,445)</b>
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# City of West University Place

## 302 - 2022 General CO Fund

November 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	540,000	540,000	56,876	789,458	(249,458)	146%
<b>Total Revenues</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$56,876</b>	<b>\$789,458</b>	<b>(\$249,458)</b>	<b>146%</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>						
Personnel Expenses	-	73,142	-	37,448	35,693	51%
Operating Expenses	-	83,250	1,338	46,814	36,436	56%
Capital Outlay	120,788	20,149,375	27,278	6,375,423	13,773,951	32%
<b>Total Expenditures</b>	<b>\$120,788</b>	<b>\$20,305,766</b>	<b>\$28,615</b>	<b>\$6,459,686</b>	<b>\$13,846,081</b>	<b>32%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$419,213</b>	<b>(\$19,765,766)</b>	<b>\$28,260</b>	<b>(\$5,670,228)</b>
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# City of West University Place

## 306 - 2025 General CO Fund

November 30, 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>					
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>

	<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	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

November 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	28,027	329,992	(39,992)	114%
Transfers In	1,094,000	1,094,000	91,167	1,002,833	91,167	92%
<b>Total Revenues</b>	<b>\$1,384,000</b>	<b>\$1,384,000</b>	<b>\$119,194</b>	<b>\$1,332,826</b>	<b>\$51,174</b>	<b>96%</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	42,973	544,325	2,963,381	16%
Construction Costs	3,890,000	5,027,265	159,858	236,400	4,790,865	5%
<b>Total Expenditures</b>	<b>\$5,044,000</b>	<b>\$8,597,971</b>	<b>\$202,830</b>	<b>\$780,725</b>	<b>\$7,817,246</b>	<b>9%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$3,660,000)</b>	<b>(\$7,213,971)</b>	<b>(\$83,636)</b>	<b>\$552,101</b>
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# City of West University Place

## 340 - Water & Sewer Cap Proj Fund

November 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Miscellaneous	77,000	77,000	9,560	104,552	(27,552)	136%
Transfers In	700,000	700,000	58,333	641,667	58,333	92%
<b>Total Revenues</b>	<b>\$777,000</b>	<b>\$777,000</b>	<b>\$67,893</b>	<b>\$746,219</b>	<b>\$30,781</b>	<b>96%</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	3,195	19,994	1,958,933	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>\$3,195</b>	<b>\$178,994</b>	<b>\$2,469,392</b>	<b>7%</b>

<b>Net Revenue (Expenditure)</b>	<b>(\$581,000)</b>	<b>(\$1,871,386)</b>	<b>\$64,698</b>	<b>\$567,225</b>
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# City of West University Place

## 341 - 2022 Water/Sewer CO Fund

November 30, 2025

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Revenues</b>						
Intergovernmental	-	-	570,882	570,882	(570,882)	-
Miscellaneous	238,700	238,700	62,210	859,194	(620,494)	360%
<b>Total Revenues</b>	<b>\$238,700</b>	<b>\$238,700</b>	<b>\$633,091</b>	<b>\$1,430,076</b>	<b>(\$1,191,376)</b>	<b>599%</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	50,997	492,552	1,002,902	33%
Construction Costs	-	21,468,000	1,309,925	5,337,099	16,130,901	25%
<b>Total Expenditures</b>	<b>-</b>	<b>\$22,963,454</b>	<b>\$1,360,921</b>	<b>\$5,829,651</b>	<b>\$17,133,804</b>	<b>25%</b>

<b>Net Revenue (Expenditure)</b>	<b>\$238,700</b>	<b>(\$22,724,754)</b>	<b>(\$727,830)</b>	<b>(\$4,399,575)</b>
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# City of West University Place

## 343 - 2025 Water/Sewer CO Fund

November 30, 2025

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

	Original Budget	Amended Budget	Current Month	YTD Actual	Amount Remaining	YTD Actual as a % of Budget
<b>Expenditures</b>						
Professional Services	3,148,000	946,000	-	-	946,000	-
Construction Costs	7,310,000	9,468,000	-	-	9,468,000	-
<b>Total Expenditures</b>	<b>\$10,458,000</b>	<b>\$10,414,000</b>	-	-	<b>\$10,414,000</b>	-

<b>Net Revenue (Expenditure)</b>	-	(\$611,000)	-	-		
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# City of West University Place

## Special Revenue Funds November 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	203	66,957	(6,057)	110%
Total Expenditures	226,000	226,000	192	224,165	1,835	99%
<b>Net Revenue (Expenditure)</b>	<b>(\$165,100)</b>	<b>(\$165,100)</b>	<b>\$10</b>	<b>(\$157,208)</b>	<b>(\$7,892)</b>	<b>95%</b>
<b>Friends of West U Parks Fund</b>						
Total Revenues	67,600	89,600	-	10,791	78,809	12%
Total Expenditures	67,600	89,600	-	89,427	173	100%
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$78,636)</b>	<b>\$78,636</b>	<b>-</b>
<b>Truancy Prevention Fund</b>						
Total Revenues	10,800	10,800	582	9,077	1,723	84%
Total Expenditures	10,000	10,000	-	-	10,000	-
<b>Net Revenue (Expenditure)</b>	<b>\$800</b>	<b>\$800</b>	<b>\$582</b>	<b>\$9,077</b>	<b>(\$8,277)</b>	<b>1135%</b>
<b>Municipal Jury Fund</b>						
Total Revenues	200	200	12	184	16	92%
Total Expenditures	100	100	-	-	100	-
<b>Net Revenue (Expenditure)</b>	<b>\$100</b>	<b>\$100</b>	<b>\$12</b>	<b>\$184</b>	<b>(\$84)</b>	<b>184%</b>

# City of West University Place

## Special Revenue Funds November 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	502	7,810	2,390	77%
Total Expenditures	4,000	4,000	-	355	3,645	9%
<b>Net Revenue (Expenditure)</b>	<b>\$6,200</b>	<b>\$6,200</b>	<b>\$502</b>	<b>\$7,455</b>	<b>(\$1,255)</b>	<b>120%</b>
<b>Tree Replacement Fund</b>						
Total Revenues	59,400	59,400	1,321	51,914	7,486	87%
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>\$1,321</b>	<b>\$15,664</b>	<b>(\$66,264)</b>	<b>-31%</b>
<b>Court Building Security Fund</b>						
Total Revenues	12,600	12,600	705	10,704	1,896	85%
Total Expenditures	14,500	14,500	250	7,000	7,500	48%
<b>Net Revenue (Expenditure)</b>	<b>(\$1,900)</b>	<b>(\$1,900)</b>	<b>\$455</b>	<b>\$3,704</b>	<b>(\$5,604)</b>	<b>-195%</b>
<b>METRO General Mobility Fund</b>						
Total Revenues	810,100	810,100	91,333	704,267	105,833	87%
Total Expenditures	1,094,000	1,094,000	91,167	1,002,833	91,167	92%
<b>Net Revenue (Expenditure)</b>	<b>(\$283,900)</b>	<b>(\$283,900)</b>	<b>\$166</b>	<b>(\$298,566)</b>	<b>\$14,666</b>	<b>105%</b>

# City of West University Place

## Special Revenue Funds November 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	114	1,349	(149)	112%
<b>Net Revenue (Expenditure)</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$114</b>	<b>\$1,349</b>	<b>(\$149)</b>	<b>112%</b>
<b>Fed Forfeited Property Fund</b>						
Total Revenues	21,600	21,600	498	8,856	12,744	41%
<b>Net Revenue (Expenditure)</b>	<b>\$21,600</b>	<b>\$21,600</b>	<b>\$498</b>	<b>\$8,856</b>	<b>\$12,744</b>	<b>41%</b>
<b>Public Safety Training Fund</b>						
Total Revenues	3,900	3,900	172	7,244	(3,344)	186%
Total Expenditures	-	6,705	-	6,142	563	92%
<b>Net Revenue (Expenditure)</b>	<b>\$3,900</b>	<b>(\$2,805)</b>	<b>\$172</b>	<b>\$1,102</b>	<b>(3,907)</b>	<b>-39%</b>
<b>Fire Special Revenue Fund</b>						
Total Revenues	600	600	88	4,506	(3,906)	751%
<b>Net Revenue (Expenditure)</b>	<b>\$600</b>	<b>\$600</b>	<b>\$88</b>	<b>\$4,506</b>	<b>(\$3,906)</b>	<b>751%</b>
<b>Good Neighbor Fund</b>						
Total Revenues	100	100	13	675	(575)	675%
Total Expenditures	2,500	2,500	-	-	2,500	-
<b>Net Revenue (Expenditure)</b>	<b>(\$2,400)</b>	<b>(\$2,400)</b>	<b>\$13</b>	<b>\$675</b>	<b>(\$3,075)</b>	<b>-28%</b>

# City of West University Place

## Special Revenue Funds November 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	81	11,097	(10,797)	3699%
<b>Net Revenue (Expenditure)</b>	<b>\$300</b>	<b>\$300</b>	<b>\$81</b>	<b>\$11,097</b>	<b>(\$10,797)</b>	<b>3699%</b>
<b>Centennial Celebration Fund</b>						
Total Revenues	-	-	-	211	(211)	-
Total Expenditures	-	-	-	8,117	(8,117)	-
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$7,906)</b>	<b>\$7,906</b>	<b>-</b>