

# *City of Westlake*



## **FISCAL YEAR 2025**

**ANNUAL BUDGET-MODIFIED WORKSHOP VERSION**

**City of Westlake  
Fiscal Year 2025 Budget**

**General Fund – Revenue Detail**

Description	FY 2022	FY 2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
<b>Property Tax</b>								
Tax Receipts - Current Year	\$ 1,796,354	\$ 3,099,718	\$ 4,721,257	\$ 4,611,297	\$ (109,960)	\$ 6,380,878	\$ 1,659,621	35.2%
Tax Receipts - Prior Years	-	1,308	-	1,894	1,894	-	-	NA
Tax Receipts - Discounts	(69,673)	(119,809)	(188,850)	(179,095)	9,755	(255,200)	(66,400)	35.1%
Special Assessments-Tax Collector	223,216	357,057	499,468	499,127	(341.00)	802,900	303,432	60.8%
Special Assessments-Delinquent	-	281	-	281	281	-	-	NA
Special Assmnts- Discounts	(8,498)	(13,026)	(19,979)	(19,306)	673	(32,100)	(12,121)	60.7%
<b>Total - Property Tax</b>	<b>\$ 1,941,399</b>	<b>\$ 3,325,529</b>	<b>\$ 5,011,896</b>	<b>\$ 4,914,198</b>	<b>\$ (97,698)</b>	<b>\$ 6,896,478</b>	<b>\$ 1,884,532</b>	<b>37.6%</b>
<b>Other Taxes</b>								
Municipal Revenue Sharing	\$ 15,822	\$ 28,123	\$ 43,200	\$ 43,144	\$ (56)	\$ 70,100	\$ 26,900	62.3%
Public Service Tax-Electricity	243,889	408,914	430,600	483,666	53,066	548,200	117,600	27.3%
Public Service Tax-Water	68,332	75,926	109,000	145,754	36,754	165,200	56,200	51.6%
Public Service Tax-Gas	62,315	100,430	102,900	126,651	23,751	126,700	23,800	23.1%
Communications Svcs. Tax	47,770	122,167	148,400	142,121	(6,279)	159,800	11,400	7.7%
<b>Total - Other Taxes</b>	<b>\$ 438,128</b>	<b>\$ 735,560</b>	<b>\$ 834,100</b>	<b>\$ 941,336</b>	<b>\$ 107,236</b>	<b>\$ 1,070,000</b>	<b>\$ 235,900</b>	<b>28.3%</b>
<b>Other Licenses, Permits and Fees</b>								
FPL Franchise Fee	\$ 215,079	\$ 331,283	\$ 365,200	\$ 402,833	\$ 37,633	\$ 456,500	\$ 91,300	25.0%
Gas Franchise Fee	-	44,050	60,100	187,075	126,975	68,200	8,100	0
Solid Waste Franchise Fee	13,373	19,520	22,200	28,389	6,189	32,200	10,000	45.0%
Occupational Licenses	27,536	51,612	6,100	12,191	6,091	12,200	6,100	100.0%
Solid Waste Disposal Fees	266,233	233,430	228,900	233,430	4,530	233,400	4,500	2.0%
Penalties	13,000	-	-	-	-	-	-	NA
County Impact Fee Admin.Fees	100,006	94,445	95,700	80,383	(15,317)	80,400	(15,300)	-16.0%
Lien Search Fees	10,023	12,968	5,900	12,920	7,020	10,000	4,100	69.5%
Trash Bin Fees	13,215	15,720	13,200	12,517	(683)	12,500	(700)	-5.3%
Federal Grants	362,367	1,132	-	-	-	-	-	NA
Special Events	79,450	71,300	-	65,200	65,200	-	-	NA
Other Fees	9,518	12,688	5,400	17,938	12,538	6,500	1,100	20.4%
<b>Total - Other Licenses, Permits and Fees</b>	<b>\$ 1,109,800</b>	<b>\$ 888,148</b>	<b>\$ 802,700</b>	<b>\$ 1,052,876</b>	<b>\$ 250,176</b>	<b>\$ 911,900</b>	<b>\$ 109,200</b>	<b>13.6%</b>
<b>Interest Income</b>	<b>\$ 7,702</b>	<b>\$ 54,788</b>	<b>\$ -</b>	<b>\$ 216,556</b>	<b>\$ 216,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
<b>Total Revenue</b>	<b>\$ 3,497,029</b>	<b>\$ 5,004,025</b>	<b>\$ 6,648,696</b>	<b>\$ 7,124,966</b>	<b>\$ 476,270</b>	<b>\$ 8,878,378</b>	<b>\$ 2,229,632</b>	<b>33.5%</b>
<b>Total Fund Bal. Use / (Addition)</b>	<b>\$ (636,121)</b>	<b>\$ (1,658,180)</b>	<b>\$ (1,099,796)</b>	<b>\$ (3,185,644)</b>	<b>\$ (2,085,848)</b>	<b>\$ (1,321,978)</b>	<b>\$ (222,182)</b>	<b>20.2%</b>
<b>Total Funding</b>	<b>\$ 2,860,908</b>	<b>\$ 3,345,845</b>	<b>\$ 5,548,900</b>	<b>\$ 3,939,322</b>	<b>\$ (1,609,578)</b>	<b>\$ 7,556,400</b>	<b>\$ 2,007,450</b>	<b>36.2%</b>

**City of Westlake  
Fiscal Year 2025 Budget**

**General Fund – City Council Department**

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr.(Decr.)
<b>Personal Services</b>								
Mayor/Council Stipend	\$ 94,443	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -	0.0%
FICA	7,225	4,590	4,600	4,543	57	4,600	-	0.0%
<b>Total Personal Services</b>	<b>\$ 101,668</b>	<b>\$ 64,590</b>	<b>\$ 64,600</b>	<b>\$ 64,543</b>	<b>\$ 57</b>	<b>\$ 64,600</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Operating Expenses</b>								
ProfServ-Legislative Expense	\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ 75,000	\$ 51,000.00	212.5%
Telephone, Cable and Internet Service	1,131	3,916	3,800	5,322	(1,522)	5,300	1,500	39.5%
Lease - Building	-	-	16,000	7,000	9,000	7,000	(9,000)	-56.3%
Public Officials Insurance	3,125	3,500	4,200	4,557	(357)	5,500	1,300	31.0%
City Events	169,742	211,992	250,000	250,000	-	250,000	-	0.0%
Election Fees	600	-	-	240	(240)	-	-	N/A
Council Expenses	26,237	33,174	50,000	78,492	(28,492)	78,500	28,500	57.0%
Dues, Licenses, Subscriptions	1,529	1,273	1,600	3,850	(2,250)	3,800	2,200	137.5%
<b>Total Operating Expenses</b>	<b>\$ 202,364</b>	<b>\$ 253,855</b>	<b>\$ 349,600</b>	<b>\$ 349,461</b>	<b>\$ 139</b>	<b>\$ 425,100</b>	<b>\$ 30,700</b>	<b>21.6%</b>
<b>Total City Council</b>	<b>\$ 304,032</b>	<b>\$ 318,445</b>	<b>\$ 414,200</b>	<b>\$ 414,004</b>	<b>\$ 196</b>	<b>\$ 489,700</b>	<b>\$ 30,700</b>	<b>18.2%</b>

**City of Westlake  
Fiscal Year 2025 Budget**

**General Fund – City Manager Department**

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
<b>Operating Expenses</b>								
Contracts - City Manager	\$ 207,404	\$ 213,600	\$ 220,000	\$ 230,679	\$ (10,679)	\$ 249,800	\$ 29,800	13.5%
Miscellaneous Expenses	-	-	-	792	-	-	-	NA
Office Supplies	6,990	11,343	12,300	10,111	2,189	11,300	(1,000)	-8.1%
Dues, Licenses, Subscriptions	2,870	1,924	2,900	2,717	183	2,700	(200)	-6.9%
<b>Total Operating Expenses</b>	<b>\$ 217,264</b>	<b>\$ 226,867</b>	<b>\$ 235,200</b>	<b>\$ 244,299</b>	<b>\$ (8,307)</b>	<b>\$ 263,800</b>	<b>\$ 28,600</b>	<b>12.2%</b>
<b>Capital Expenses</b>								
Capital Outlay	1,855	6,378	50,000	37,761	12,239	50,000	-	0.0%
<b>Total Capital Expenses</b>	<b>\$ 1,855</b>	<b>\$ 6,378</b>	<b>\$ 50,000</b>	<b>\$ 37,761</b>	<b>\$ 12,239</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total City Manager</b>	<b>\$ 219,119</b>	<b>\$ 233,245</b>	<b>\$ 285,200</b>	<b>\$ 282,060</b>	<b>\$ 3,932</b>	<b>\$ 313,800</b>	<b>\$ 28,600</b>	<b>10.0%</b>

**City of Westlake  
Fiscal Year 2025 Budget**

**General Fund – City Clerk Department**

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr.(Decr.) Over Budget	% Budget Incr./(Decr.)
<b>Operating Expenses</b>								
Website Support	\$ 8,256	\$ 6,100	\$ 6,100	\$ 8,324	\$ (2,224)	\$ 8,300	\$ 2,200	36.1%
Contracts-City Clerk	206,000	212,200	218,600	218,600	-	233,300	14,700	6.7%
Postage and Freight	931	779	1,500	644	856	-	(1,500)	-100.0%
Printing	3,088	21	15,500	156	15,344	15,500	-	0.0%
Advertising	14,670	17,543	23,200	6,353	16,847	17,500	(5,700)	-24.6%
Office Supplies	-	2,885	2,900	-	2,900	2,900	-	0.0%
Miscellaneous Services	193	100	1,300	804	496	-	(1,300)	-100.0%
Miscellaneous Expenses	-	-	-	1,022	(1,022)	6,000	6,000	NA
Dues, Licenses, Subscriptions	10,340	20,063	19,700	22,097	(2,397)	26,100	6,400	32.5%
<b>Total City Clerk</b>	<b>\$ 243,478</b>	<b>\$ 259,691</b>	<b>\$ 288,800</b>	<b>\$ 258,000</b>	<b>\$ 30,800</b>	<b>\$ 309,600</b>	<b>\$ 20,800</b>	<b>7.2%</b>

**City of Westlake  
Fiscal Year 2025 Budget**

**General Fund – City Attorney**

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
<b>Operating Expenditures</b>								
ProfServ-Legal Services	\$ 86,790	\$ 71,202	\$ 101,400	\$ 86,711	\$ 14,689	\$ 120,000	\$ 18,600	18.3%
<b>Total City Attorney</b>	<b>\$ 86,790</b>	<b>\$ 71,202</b>	<b>\$ 101,400</b>	<b>\$ 86,711</b>	<b>\$ 14,689</b>	<b>\$ 120,000</b>	<b>\$ 18,600</b>	<b>18.3%</b>

**City of Westlake  
Fiscal Year 2025 Budget**

**General Fund – Community Services Department**

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
<b>Operating Expenditures</b>								
Contracts-Solid Waste	\$ 484,391	\$ 810,480	\$ 926,300	\$ 1,058,523	\$ (132,223)	\$ 1,199,700	\$ 273,400	29.5%
Contracts-Sheriff	650,002	859,790	1,025,600	1,025,583	17	1,066,600	41,000	4.0%
Electricity-Streetlighting	113,725	125,574	142,700	118,635	24,065	131,000	(11,700)	-8.2%
R&M-Community Service	27,500	28,300	29,100	29,100	-	30,100	1,000	3.4%
Operating Supplies	30,815	57,280	57,300	57,280	20	57,300	-	0.0%
Roadway Services	-	25,510	28,000	6,789	21,211	6,800	(21,200)	NA
<b>Total Community Services</b>	<b>\$ 1,306,433</b>	<b>\$ 1,906,934</b>	<b>\$ 2,209,000</b>	<b>\$ 2,295,910</b>	<b>\$ (86,910)</b>	<b>\$ 2,491,500</b>	<b>\$ 282,500</b>	<b>12.8%</b>

**City of Westlake  
Fiscal Year 2025 Budget**

**General Fund – Other Departments**

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
<b>Finance</b>								
Auditing Services	\$ 5,250	\$ 7,000	\$ 7,000	\$ 7,500	\$ (500)	\$ 7,800	\$ 800	11.4%
Contracts - Finance	80,668	83,100	85,600	93,237	(7,637)	104,400	18,800	22.0%
Office Supplies	-	-	-	117	(117)	-	-	NA
<b>Total Finance</b>	<b>\$ 85,918</b>	<b>\$ 90,100</b>	<b>\$ 92,600</b>	<b>\$ 100,854</b>	<b>\$ (8,254)</b>	<b>\$ 112,200</b>	<b>\$ 19,600</b>	<b>21.2%</b>
<b>Other Administrative Services</b>								
ProfServ-Information Technology	\$ 220,124	\$ 84,623	\$ 81,100	\$ 81,175	\$ (75)	\$ 81,200	100	0.1%
Contracts-Admin. Service	199,239	277,757	286,100	308,187	(22,087)	441,100	155,000	54.2%
Misc-Assessmnt Collection Cost	877	1,288	5,000	4,367	633	8,000	3,000	60.0%
Misc-Public Relations	24,100	-	-	-	-	-	-	NA
General Government	65,906	77	150,000	10,391	139,609	150,000	-	0.0%
<b>Total Other Administrative Services</b>	<b>\$ 510,246</b>	<b>\$ 363,745</b>	<b>\$ 522,200</b>	<b>\$ 404,120</b>	<b>\$ 118,080</b>	<b>\$ 680,300</b>	<b>\$ 158,100</b>	<b>30.3%</b>
<b>Facility Services</b>								
Telephone, Cable and Internet Service	\$ 14,647	\$ 15,861	\$ 16,200	\$ 10,845	\$ 5,355	\$ 9,200	\$ (7,000)	-43.2%
Lease - Building	500	-	86,700	-	86,700	25,000	(61,700)	-71.2%
Lease-Copier	4,480	9,105	12,500	12,823	(323)	12,900	400	3.2%
Insurance(Liab,Auto,Property)	5,745	6,781	8,100	11,017	(2,917)	13,200	5,100	63.0%
Miscellaneous Services	1,682	1,547	1,700	578	1,122	1,700	-	0.0%
Cleaning Services	25,965	25,545	26,000	20,327	5,673	26,000	-	0.0%
Principal-Capital Lease Payments	16,450	21,905	18,200	22,746	(4,546)	19,100	900	4.9%
Interest-Capital Lease Payments	2,495	5,967	4,400	5,442	(1,042)	2,100	(2,300)	-52.3%
<b>Total Facility Services</b>	<b>\$ 71,964</b>	<b>\$ 86,711</b>	<b>\$ 173,800</b>	<b>\$ 83,778</b>	<b>\$ 90,022</b>	<b>\$ 109,200</b>	<b>\$ (64,600)</b>	<b>-37.2%</b>
<b>Contingency</b>	<b>\$ 32,928</b>	<b>\$ 15,772</b>	<b>\$ 201,900</b>	<b>\$ 13,885</b>	<b>\$ 188,015</b>	<b>\$ 228,800</b>	<b>\$ 26,900</b>	<b>13.3%</b>
<b>Reserves</b>								
1st Quarter Operating	\$ -	\$ -	\$ 1,059,800	\$ -	\$ 1,059,800	\$ 1,201,300	\$ 141,500	13.4%
Capital Projects	-	-	200,000	-	200,000	1,500,000	1,300,000	650.0%
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,259,800</b>	<b>\$ -</b>	<b>\$ 1,259,800</b>	<b>\$ 2,701,300</b>	<b>\$ 1,441,500</b>	<b>114.4%</b>
<b>Total Other Departments</b>	<b>\$ 701,056</b>	<b>\$ 556,328</b>	<b>\$ 2,250,300</b>	<b>\$ 602,637</b>	<b>\$ 1,647,663</b>	<b>\$ 3,831,800</b>	<b>\$ 1,581,500</b>	<b>70.3%</b>



**City of Westlake  
Fiscal Year 2025 Budget**

**Special Revenue Fund Detail-Comprehensive Planning Services**

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
<b>Revenue</b>								
Building Permits	\$ 1,720,241	\$ 1,079,748	\$ 2,329,000	\$ 1,010,928	\$ (1,318,072)	\$ 1,994,900	\$ (334,100)	-14.3%
Reinspection Fees	4,800	5,550	4,800	467	(4,333)	-	(4,800)	-100.0%
Building Permits-Surcharge	6,555	8,176	4,200	5,472	1,272	7,700	3,500	83.3%
Other Building Permit Fees	80,850	121,950	30,000	83,044	53,044	30,000	-	0.0%
Building Permits-Admin Fee	141,555	133,645	90,900	123,177	32,277	123,200	32,300	35.5%
Engineering Permits	401,084	337,228	330,500	93,083	(237,417)	300,600	(29,900)	-9.0%
Planning/Zoning Permits	39,039	51,195	293,200	307,724	14,524	307,700	14,500	4.9%
Other Miscellaneous Revenue	-	1,000	-	-	-	-	-	NA
<b>Total Revenue</b>	<b>\$ 2,394,124</b>	<b>\$ 1,738,492</b>	<b>\$ 3,082,600</b>	<b>\$ 1,623,895</b>	<b>\$ (1,458,705)</b>	<b>\$ 2,764,100</b>	<b>\$ (318,500)</b>	<b>-10.3%</b>
<b>Expenditures</b>								
ProfServ-Engineering	\$ 300,555	\$ 261,205	\$ 308,500	\$ 171,691	\$ 136,809	\$ 300,600	\$ (7,900)	-2.6%
ProfServ-Information Technology	132,181	259,149	200,800	276,018	(75,218)	276,000	75,200	37.5%
ProfServ-Legal Services	62,703	42,292	75,300	26,480	48,820	62,700	(12,600)	-16.7%
ProfServ-Planning/Zoning Board	275,083	284,853	293,200	307,724	(14,524)	307,700	14,500	4.9%
ProfServ-Compliance Service	-	186,480	185,800	181,440	4,360	186,500	700	0.4%
ProfServ-Consultants	-	-	22,000	-	22,000	-	(22,000)	-100.0%
ProfServ-Building Permits	1,431,911	1,738,822	1,796,000	1,269,864	526,136	1,431,900	(364,100)	-20.3%
Outside Legal Services	875	-	1,800	-	1,800	-	(1,800)	-100.0%
Special Magistrate	-	-	-	-	-	30,000	30,000	NA
Telephone, Cable and Internet Service	4,756	5,036	5,300	5,153	147	5,300	-	0.0%
Lease - Building	-	-	43,400	-	43,400	24,000	(19,400)	-44.7%
Lease - Copier	3,538	5,860	6,800	4,008	2,792	3,100	(3,700)	-54.4%
Printing	993	255	2,200	713	713	1,000	(1,200)	-54.5%
Miscellaneous Services	1,308	345	1,300.00	348	348	1,300	-	0.0%
Administration Fee	113,218	113,200	116,600	74,111	74,111	32,700	(83,900)	-72.0%
Billing Service Fees	-	-	-	38,184	(38,184)	74,400	74,400	NA
Office Supplies	5,206	518	2,100	445	1,655	2,100	-	0.0%
Cleaning Services	15,900	16,550	15,900	19,500	(3,600)	19,500	3,600	22.6%
Principal-Capital Lease Payments	1,865	-	4,500	-	-	4,800	300	6.7%
Interest-Capital Lease Payments	183	-	1,100	-	-	500	(600)	-54.5%
<b>Total Expenditures</b>	<b>\$ 2,350,275</b>	<b>\$ 2,914,565</b>	<b>\$ 3,082,600</b>	<b>\$ 2,375,679</b>	<b>\$ 731,565</b>	<b>\$ 2,764,100</b>	<b>\$ (318,500)</b>	<b>-10.3%</b>

**City of Westlake  
Fiscal Year 2025 Budget**

**Special Revenue Fund Detail-Housing Assistance**

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
<b>Revenue</b>								
Interest-Investments	\$ 10,365	\$ 126,526	\$ -	\$ 142,612	\$ 142,612	\$ -	\$ -	NA
Dividends	-	-	-	64,947	(64,947)	-	-	NA
Donations	1,001,028	807,660	300,000	729,177	429,177	300,000	-	0.0%
<b>Total Revenue</b>	<b>\$ 1,011,393</b>	<b>\$ 934,186</b>	<b>\$ 300,000</b>	<b>\$ 936,736</b>	<b>\$ 506,842</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures</b>								
Assistance Program	\$ 39,425	\$ 55,925	\$ 279,000	\$ 47,424	\$ 231,576	\$ 279,000	\$ -	0.0%
Administration Fee	13,706	14,504	21,000	3,990	17,010	21,000	-	0.0%
Bank Charges	115	-	-	-	-	-	-	NA
<b>Total Expenditures</b>	<b>\$ 53,246</b>	<b>\$ 70,429</b>	<b>\$ 300,000</b>	<b>\$ 51,414</b>	<b>\$ 248,586</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Other Financing Sources (Uses)</b>								
Interest Income	12	-	-	-	-	-	-	NA
<b>Total Other Sources (Uses)</b>	<b>\$ 12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>