

City of Westlake



Fiscal Year 2027 Proposed Budget

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CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES							
<i>Property Taxes/Assessments</i>							
Ad Valorem Taxes	\$ 6,033,986	\$ 7,525,730	\$ 7,525,730	\$ -	\$ 9,028,869	\$ 1,503,139	20.0%
Ad Valorem Taxes-Discout	(226,657)	(301,000)	(273,217)	27,783	(361,155)	(60,155)	20.0%
Special Assessments-Tax Collecto	802,801	948,700	948,700	-	1,218,991	270,291	28.5%
Special Assessments-Delinquent	281	-	-	-	-	-	N/A
Special Assmnts- Discounts	(30,410)	(37,900)	(35,643)	2,257	(48,760)	(10,860)	28.7%
Total Taxes/Assessments	6,580,001	8,135,530	8,165,570	30,040	9,837,945	1,702,415	20.9%
<i>Other Taxes</i>							
Municipal Revenue Sharing	86,574	102,800	102,800	-	102,800	-	0.0%
Local Discretionary Sales Tax	-	605,400	605,400	-	605,400	-	0.0%
Public Service Tax-Electricity	573,338	621,400	621,400	-	700,746	79,346	12.8%
Public Service Tax-Water	173,550	198,900	198,900	-	212,117	13,217	6.6%
Public Service Tax-Gas	146,939	182,500	182,500	-	179,592	(2,908)	-1.6%
Communications Service Tax	168,163	159,800	159,800	-	159,800	-	0.0%
Total Other Taxes	1,148,564	1,870,800	1,870,800	-	1,960,455	89,655	4.8%
<i>Other Revenue</i>							
FPL Franchise Fee	470,580	487,100	487,100	-	575,153	88,053	18.1%
Gas Franchise Fee	47,359	82,000	82,000	-	82,000	-	0.0%
Solid Waste Franchise Fee	26,986	42,300	42,300	-	32,983	(9,317)	-22.0%
Occupational Licenses	68,829	37,300	37,300	-	37,300	-	0.0%
County Impact Fees	94,491	99,200	99,200	-	99,200	-	0.0%
Alcoholic Beverage License	722	1,100	1,100	-	1,100	-	0.0%
Other Public Safety Chgs./Fees	11,925	9,400	9,400	-	9,870	470	5.0%
Garbage/Solid Waste Revenue	414,238	233,400	233,400	-	250,000	16,600	7.1%
Penalties	2,869	-	204	204	-	-	N/A
Other Operating Revenues	11,319	10,200	10,200	-	10,200	-	0.0%
Special Events	17,375	-	10,700	10,700	-	-	N/A
Event Sponsors	30,420	-	15,557	15,557	-	-	N/A
Judgements and Fines	7,203	-	1,232	1,232	-	-	N/A
Interest - Investments	316,670	-	229,382	229,382	-	-	N/A
Interest-Tax Collector	8,403	-	3,214	3,214	-	-	N/A
Other Miscellaneous Revenues	-	-	360	360	-	-	N/A
Grants/Donations-Other Sources	-	-	36,850	36,850	-	-	N/A
Lien Search Fees	14,203	12,500	12,500	-	14,000	1,500	12.0%
Total Other Revenue	1,543,592	1,014,500	1,318,062	303,562	1,111,806	97,306	9.6%
TOTAL REVENUES	9,272,157	11,020,830	11,354,432	333,602	12,910,207	1,889,377	17.1%
Fund Balance - Use (Addition to)	-	(2,078,730)	-	2,078,730	(3,614,281)	(1,535,551)	73.9%
TOTAL FUNDING	9,272,157	8,942,100	11,354,432	2,412,332	9,295,925	353,825	4.0%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
EXPENDITURES							
<i>Legislative</i>							
Mayor/Council Stipend	59,143	60,000	60,000	-	60,000	-	0.0%
FICA Taxes	4,524	4,600	4,600	-	4,590	(10)	-0.2%
ProfServ-Legislative Expense	36,000	75,000	75,000	-	75,000	-	0.0%
Telephone, Cable and Internet Ser	3,953	4,700	4,700	-	4,700	-	0.0%
Lease - Building	14,500	176,000	176,000	-	176,000	-	0.0%
Public Officials Insurance	4,557	5,500	5,500	-	6,600	1,100	20.0%
Payroll Services	-	-	27	(27)	250	250	N/A
Misc-Event Expense	235,934	254,000	254,000	-	280,000	26,000	10.2%
Council Expenses	67,524	80,000	80,000	-	80,000	-	0.0%
Dues, Licenses, Subscriptions	6,104	15,000	15,000	-	15,000	-	0.0%
Total Legislative	432,239	674,800	674,827	(27)	702,140	27,340	4.1%
<i>City Manager</i>							
Contracts-City Manager	249,800	258,500	258,500	-	265,000	6,500	2.5%
Public Relations	33,641	50,000	50,000	-	50,000	-	0.0%
Miscellaneous Expenses	3,750	-	-	-	10,000	10,000	N/A
Office Supplies	7,199	12,200	12,200	-	12,000	(200)	-1.6%
Dues, Licenses, Subscriptions	1,762	2,700	2,700	-	2,700	-	0.0%
Capital Outlay	-	75,000	-	75,000	75,000	-	0.0%
Total City Manager	296,152	398,400	323,400	-	339,700	16,300	-14.7%
<i>City Clerk</i>							
ProfServ-Web Site Maintenance	6,100	7,600	7,600	-	9,100	1,500	19.7%
Contracts-City Clerk	224,133	233,100	233,100	-	251,100	18,000	7.7%
Postage & Freight	3,820	1,900	1,900	-	4,500	2,600	136.8%
Printing	185	12,500	12,500	-	10,000	(2,500)	-20.0%
Legal Advertising	13,185	17,500	17,500	-	12,000	(5,500)	-31.4%
Miscellaneous Expenses	5,567	12,500	12,500	-	12,500	-	0.0%
Office Supplies	-	2,900	2,968	(68)	3,000	100	3.4%
Dues, Licenses, Subscriptions	30,366	35,600	35,600	-	37,500	1,900	5.3%
Total City Clerk	283,356	323,600	323,668	(68)	339,700	16,100	5.0%
<i>Finance</i>							
Auditing Services	8,275	8,100	8,100	-	25,000	16,900	208.6%
Contracts-Finance	104,400	108,100	108,100	-	111,343	3,243	3.0%
Grants and Aid	-	50,000	-	50,000	-	(50,000)	-100.0%
Office Supplies	1,160	-	-	-	-	-	N/A
Total Finance	113,835	166,200	116,200	50,000	136,343	(29,857)	-18.0%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Other Administrative Services							
ProfServ-Information Technology	83,134	85,300	85,300	-	87,900	2,600	3.0%
Contracts-Admin. Service	441,100	456,500	456,500	-	472,478	15,977	3.5%
Misc-Assessmnt Collection Cost	6,166	9,500	9,500	-	12,190	2,690	28.3%
General Government	-	150,000	150,000	-	150,000	-	0.0%
Total Other Administrative Services	530,400	701,300	701,300	-	722,567	21,267	3.0%
Legal Counsel							
ProfServ-Legal Services	83,070	101,500	101,500	-	99,684	(1,816)	-1.8%
ProfServ-Legal Litigation	52,359	122,600	122,600	-	122,600	-	0.0%
Total Legal Counsel	135,429	224,100	224,100	-	222,284	(1,816)	-0.8%
Facility Services							
Telephone, Cable and Internet Ser	9,307	9,200	9,200	-	9,200	-	0.0%
Lease - Building	-	25,000	25,000	-	25,000	-	0.0%
Insurance(Liab,Auto,Property)	9,048	13,900	13,900	-	16,680	2,780	20.0%
Miscellaneous Services	862	1,500	2,381	(881)	3,000	1,500	100.0%
Cleaning Services	14,192	14,300	14,300	-	14,300	-	0.0%
Principal-Capital Lease Payments	32,336	16,700	16,700	-	6,900	(9,800)	-58.7%
Interest-Capital Lease Payments	6,205	2,800	2,800	-	1,173	(1,627)	-58.1%
Total Facility Services	71,950	83,400	84,281	(881)	76,253	(7,147)	-8.6%
Community Services							
Contracts-Solid Waste	1,253,309	1,360,400	1,360,400	-	1,646,800	286,400	21.1%
Contracts-Sheriff	1,066,606	1,398,600	1,398,600	-	1,440,558	41,958	3.0%
Electricity	136,419	253,800	253,800	-	279,180	25,380	10.0%
R&M-Community Maintenance	30,100	31,200	31,200	-	32,300	1,100	3.5%
Operating Supplies	29,832	58,600	58,600	-	58,600	-	0.0%
Roadway Services	7,163	13,600	15,274	(1,674)	25,000	11,400	83.8%
Total Community Services	2,523,429	3,116,200	3,117,874	(1,674)	3,482,438	366,238	11.8%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Reserves							
Misc-Contingency	5,554	280,700	280,700	-	301,100	20,400	7.3%
1st Quarter Operating Reserve	-	1,473,400	1,473,400	-	1,473,400	-	0.0%
Capital Projects Reserve	-	1,500,000	1,500,000	-	1,500,000	-	0.0%
Total Reserves	5,554	3,254,100	3,254,100	-	3,274,500	20,400	0.6%
TOTAL EXPENDITURES	4,392,344	8,942,100	8,819,750	47,350	9,295,925	428,825	4.0%
Excess (deficiency) of revenues over (under) expenditures	4,879,813	-	2,534,682	2,364,982	-	(75,000)	N/A
FUND BALANCE, BEGINNING	6,339,848	11,219,661	11,219,661	-	13,754,343	2,534,682	22.6%
(Use) / Add To Fund Balance	4,879,813	2,078,730	2,534,682	455,952	3,614,281	1,535,551	73.9%
FUND BALANCE, ENDING	\$ 11,219,661	\$ 13,298,391	\$ 13,754,343	\$ 455,952	\$ 17,368,624	\$ 4,070,233	30.6%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

Special Reserve Fund - Comprehensive Planning Services

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES							
Building Permits	\$ 1,005,697	\$ 2,268,800	\$ 1,268,800	\$ (1,000,000)	\$ 1,000,000	\$ (1,268,800)	-55.9%
Reinspection Fees	850	-	50	50	-	-	N/A
Building Permits-Surcharge	5,627	6,000	6,000	-	7,100	1,100	18.3%
Other Building Permit Fees	76,950	30,000	48,600	18,600	60,000	30,000	100.0%
Building Permits-Admin Fee	134,575	147,100	147,100	-	169,782	22,682	15.4%
Engineering Permits	151,205	261,200	261,200	-	212,065	(49,135)	-18.8%
Planning/Zoning Permits	68,967	336,800	336,800	-	350,000	13,200	3.9%
TOTAL REVENUES	1,443,871	3,049,900	2,068,550	(981,350)	1,798,947	(1,250,953)	-41.0%
EXPENDITURES							
<i>Comprehensive Planning</i>							
ProfServ-Engineering	212,065	261,200	261,200	-	212,065	(49,135)	-18.8%
ProfServ-Information Technology	322,761	327,400	327,400	-	322,800	(4,600)	-1.4%
ProfServ-Legal Services	24,270	42,300	42,300	-	24,300	(18,000)	-42.6%
ProfServ-Planning/Zoning Board	419,214	336,800	336,800	-	350,000	13,200	3.9%
ProfServ-Compliance Service	177,840	186,500	186,500	-	186,000	(500)	-0.3%
ProfServ-Building Permits	1,280,305	1,738,800	1,338,800	400,000	938,800	(800,000)	-46.0%
Special Magistrate	155	30,000	30,000	-	15,000	(15,000)	-50.0%
Telephone/Cable/Internet Service	5,672	5,300	5,300	-	5,300	-	0.0%
Lease - Building	-	24,000	24,000	-	24,000	-	0.0%
Printing	4,258	1,000	1,000	-	1,000	-	0.0%
Miscellaneous Services	133	3,000	3,172	(172)	3,000	-	0.0%
Admin Fee	32,700	33,800	33,800	-	34,800	1,000	3.0%
Billing Service Fees	34,146	41,200	41,200	-	41,200	-	0.0%
Office Supplies	-	900	900	-	900	-	0.0%
<i>Total Comprehensive Planning</i>	2,513,519	3,032,200	2,632,372	399,828	2,159,165	(873,035)	-28.8%
<i>Other</i>							
Cleaning Services	13,000	12,800	12,800	-	13,200	400	3.1%
Principal-Capital Lease Payments	2,167	4,200	4,200	-	-	(4,200)	-100.0%
Interest-Capital Lease Payments	898	700	700	-	-	(700)	-100.0%
Total Other	16,065	17,700	17,700	-	13,200	(4,500)	-25.4%
TOTAL EXPENDITURES	2,529,584	3,049,900	2,632,372	417,528	2,172,365	(877,535)	-28.8%
Excess (deficiency) of revenues over (under) expenditures	(1,085,713)	-	(563,822)	(563,822)	(373,418)	(373,418)	N/A
FUND BALANCE, BEGINNING	(1,226,981)	(2,312,694)	(2,312,694)	-	(2,876,516)	(563,822)	24.4%
FUND BALANCE, ENDING	\$ (2,312,694)	\$ (2,312,694)	\$ (2,876,516)	\$ (563,822)	\$ (3,249,934)	\$ (937,240)	40.5%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

Special Revenue Fund - Housing Assistance Program

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES							
Interest - Investments	\$ 76,018	\$ -	\$ 47,974	\$ 47,974	\$ -	\$ -	N/A
Dividends	132,083	-	115,893	115,893	-	-	N/A
Housing Assistance Fee/Donations	781,088	300,000	723,419	423,419	900,000	600,000	200.0%
TOTAL REVENUES	989,189	300,000	887,286	587,286	900,000	600,000	200.0%
EXPENDITURES							
<i>Program Manager</i>							
Contracts - Manager	-	-	90,775	(90,775)	148,700	148,700	N/A
Marketing & Advertising	-	-	-	-	7,000	7,000	N/A
Dues, Licenses, Subscriptions	-	-	-	-	15,500	15,500	N/A
Education & Training	-	-	-	-	5,000	5,000	N/A
Total Program Manager	-	-	90,775	(90,775)	176,200	176,200	N/A
<i>Public Assistance</i>							
Misc. Admin Fee (%)	-	21,000	21,000	-	15,500	(5,500)	-26.2%
Assistance Program	112,458	279,000	279,000	-	279,000	-	0.0%
Total Public Assistance	112,458	300,000	300,000	-	294,500	(5,500)	-1.8%
TOTAL EXPENDITURES	112,458	300,000	390,775	(90,775)	470,700	170,700	56.9%
Excess (deficiency) of revenues over (under) expenditures	876,731	-	496,511	496,511	429,300	429,300	N/A
FUND BALANCE, BEGINNING	5,386,972	6,263,703	6,263,703	-	6,760,214	496,511	7.9%
FUND BALANCE, ENDING	\$ 6,263,703	\$ 6,263,703	\$ 6,760,214	\$ 496,511	\$ 7,189,514	\$ 925,811	14.8%

**Comparison of Assessment Rates
Fiscal Year 2027 vs Fiscal Year 2026**

Solid Waste Assessment			
Units	FY 2027	FY 2026	Change
3,618	\$336.92	\$324.00	4.0%