

City of Westlake



**Fiscal Year 2027
Annual Budget**



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CITY OF WESTLAKE

Fiscal Year 2027 Budget

General Fund (Based on 4.59 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES										
<i>Property Taxes/Assessments</i>										
Ad Valorem Taxes	6,058,611	\$ 6,033,986	\$ 7,525,730	\$ 7,131,138	\$ 394,592	\$ 7,525,730	\$ -	\$ 9,122,551	\$ 1,596,821	21.2%
Ad Valorem Taxes-Discount	(242,300)	(226,657)	(301,000)	(273,186)	-	(273,186)	27,814	(364,902)	(63,902)	21.2%
Special Assessments-Tax Collector	802,900	802,801	948,700	937,253	11,447	948,700	-	1,218,977	270,277	28.5%
Special Assessments-Delinquent	-	281	-	-	-	-	-	-	-	N/A
Special Assmnts- Discounts	(32,100)	(30,410)	(37,900)	(35,643)	-	(35,643)	2,257	(48,759)	(10,859)	28.7%
Total Taxes/Assessments	6,587,111	6,580,001	8,135,530	7,759,562	406,039	8,165,601	30,071	9,927,867	1,792,337	22.0%
<i>Other Taxes</i>										
Municipal Revenue Sharing	70,100	86,574	102,800	67,874	33,937	101,811	(989)	102,800	-	0.0%
Public Service Tax-Electricity	559,000	573,338	621,400	499,933	249,967	749,900	128,500	700,746	79,346	12.8%
Public Service Tax-Water	187,400	173,550	198,900	122,117	85,000	207,117	8,217	212,117	13,217	6.6%
Public Service Tax-Gas	126,200	146,939	182,500	136,751	68,376	205,127	22,627	179,592	(2,908)	-1.6%
Communications Service Tax	159,800	168,163	159,800	130,571	65,286	195,857	36,057	159,800	-	0.0%
Local Discretionary Sales Tax		-	605,400	-	-	-	(605,400)	-	(605,400)	-100.0%
Total Other Taxes	1,102,500	1,148,564	1,870,800	957,246	502,565	1,459,811	(410,990)	1,355,055	(515,745)	-27.6%
<i>Other Revenue</i>										
FPL Franchise Fee	456,400	470,580	487,100	377,801	188,901	566,702	79,602	575,153	88,053	18.1%
Gas Franchise Fee	68,200	47,359	82,000	76,574	38,287	114,861	32,861	82,000	-	0.0%
Solid Waste Franchise Fee	32,000	26,986	42,300	52,274	26,137	78,411	36,111	95,836	53,536	126.6%
Occupational Licenses	27,300	68,829	37,300	12,663	50,000	62,663	25,363	37,300	-	0.0%
County Impact Fees	85,600	94,491	99,200	72,733	36,367	109,100	9,900	99,200	-	0.0%
Alcoholic Beverage License	1,100	722	1,100	-	-	-	(1,100)	1,100	-	0.0%
Other Public Safety Chgs./Fees	6,500	11,925	9,400	7,800	3,900	11,700	2,300	9,870	470	5.0%
Garbage/Solid Waste Revenue	233,400	414,238	233,400	125,630	62,815	188,445	(44,955)	476,582	243,182	104.2%
Penalties	-	2,869	-	204	102	306	306	-	-	N/A
Other Operating Revenues	12,800	11,319	10,200	5,466	2,733	8,199	(2,001)	10,200	-	0.0%
Special Events	-	17,375	-	11,575	5,788	17,363	17,363	10,000	10,000	N/A
Event Sponsors	-	30,420	-	19,057	9,529	28,586	28,586	20,000	20,000	N/A
Judgements and Fines	-	7,203	-	1,377	689	2,066	2,066	1,000	1,000	N/A
Interest - Investments	-	316,670	-	269,379	134,690	404,069	404,069	250,000	250,000	N/A

CITY OF WESTLAKE

Fiscal Year 2027 Budget

General Fund (Based on 4.59 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Interest-Tax Collector	-	8,403	-	3,625	1,813	5,438	5,438	1,000	1,000	N/A
Other Miscellaneous Revenues	-	-	-	360	180	540	540	-	-	N/A
Grants/Donations-Other Sources	-	-	-	36,850	18,425	55,275	55,275	203,000	203,000	N/A
State Grant	-	-	-	-	-	-	-	600,000	600,000	N/A
Intergovernmental Revenue - Seminole	-	-	-	-	-	-	-	300,000	300,000	N/A
Lien Search Fees	10,000	14,203	12,500	8,740	4,370	13,110	610	10,000	(2,500)	-20.0%
Total Other Revenue	933,300	1,543,592	1,014,500	1,088,171	587,754	1,675,925	661,425	2,782,241	1,767,741	174.2%
TOTAL REVENUES	8,622,911	9,272,157	11,020,830	9,804,979	1,496,358	11,301,337	280,507	14,065,163	3,044,333	27.6%
Fund Balance - Use (Addition to)		-	(2,078,730)	-	-	-	2,078,730	(3,416,111)	(1,337,381)	64.3%
TOTAL FUNDING	8,622,911	9,272,157	8,942,100	9,804,979	1,496,358	11,301,337	2,359,237	10,649,052	1,706,952	19.1%
EXPENDITURES										
Legislative										
Mayor/Council Stipend	60,000	59,143	60,000	40,000	20,000	60,000	-	60,000	-	0.0%
FICA Taxes	4,600	4,524	4,600	3,060	1,530	4,590	10	4,590	(10)	-0.2%
ProfServ-Legislative Expense	75,000	36,000	75,000	24,360	12,180	36,540	38,460	75,000	-	0.0%
Telephone, Cable & Internet Service	5,300	3,953	4,700	4,020	2,010	6,030	(1,330)	4,700	-	0.0%
Lease - Building	9,100	14,500	176,000	3,000	1,500	4,500	171,500	176,000	-	0.0%
Public Officials Insurance	5,500	4,557	5,500	4,662	2,331	6,993	(1,493)	6,600	1,100	20.0%
Payroll Services	-	-	-	41	21	62	(62)	250	250	N/A
Council Expenses	78,400	67,524	80,000	46,742	23,371	70,113	9,887	80,000	-	0.0%
Dues, Licenses, Subscriptions	3,800	6,104	15,000	10,434	5,217	15,651	(651)	15,000	-	0.0%
Total Legislative	241,700	196,305	420,800	136,319	68,160	204,479	216,322	422,140	1,340	0.3%
Events										
5K Run	14,819	3,958	13,716	-	10,000	13,716	-	15,000	1,284	9.4%
Spring Fest	73,539	38,860	68,072	27,836	40,236	68,072	-	75,000	6,928	10.2%
Fourth Fest	137,200	180,577	127,000	58,175	68,825	127,000	-	140,000	13,000	10.2%
POP UP Market	48,842	12,539	45,212	9,096	36,116	45,212	-	50,000	4,788	10.6%
Total Events	274,400	235,934	254,000	95,107	155,177	254,000	-	280,000	26,000	10.2%

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City Manager										
Contracts-City Manager	249,800	249,800	258,500	172,933	86,467	259,400	(900)	278,250	19,750	7.6%
Travel and Training	-	-	-	-	-	-	-	10,000	10,000	N/A
Public Relations	50,000	33,641	50,000	5,690	2,845	8,535	41,465	50,000	-	0.0%
Miscellaneous Expenses	-	3,750	-	-	-	-	-	-	-	N/A
Office Supplies	12,700	7,199	12,200	1,634	817	2,451	9,749	12,000	(200)	-1.6%
Dues, Licenses, Subscriptions	2,700	1,762	2,700	1,325	663	1,988	713	7,700	5,000	185.2%
Capital Outlay	-	-	75,000	-	-	-	75,000	75,000	-	0.0%
Total City Manager	315,200	296,152	398,400	181,582	90,791	272,373	126,027	432,950	34,550	8.7%
City Clerk										
ProfServ-Web Site Maintenance	8,300	6,100	7,600	3,558	1,779	5,337	2,263	9,100	1,500	19.7%
Contracts-City Clerk	233,300	224,133	233,100	155,400	77,700	233,100	-	316,769	83,669	35.9%
Postage & Freight	-	3,820	1,900	158	79	237	1,663	4,500	2,600	136.8%
Printing	15,500	185	12,500	1,431	716	2,147	10,354	10,000	(2,500)	-20.0%
Legal Advertising	17,500	13,185	17,500	5,692	2,846	8,538	8,962	12,000	(5,500)	-31.4%
Miscellaneous Expenses	6,000	5,567	12,500	11,811	5,906	17,717	(5,217)	12,500	-	0.0%
Office Supplies	2,900	-	2,900	3,330	1,665	4,995	(2,095)	3,000	100	3.4%
Dues, Licenses, Subscriptions	26,100	30,366	35,600	12,136	6,068	18,204	17,396	37,500	1,900	5.3%
Total City Clerk	309,600	283,356	323,600	193,516	96,758	290,274	33,326	405,369	81,769	25.3%
Finance										
Auditing Services	7,800	8,275	8,100	-	8,100	8,100	-	25,000	16,900	208.6%
Contracts-Finance	104,400	104,400	108,100	72,067	36,034	108,101	(1)	213,511	105,411	97.5%
Grants and Aid	-	-	50,000	-	-	-	50,000	50,000	-	0.0%
Office Supplies	-	1,160	-	-	-	-	-	-	-	N/A
Total Finance	112,200	113,835	166,200	72,067	44,134	116,201	50,000	288,511	122,311	73.6%

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Other Administrative Services										
ProfServ-Information Technology	76,600	83,134	85,300	63,631	31,816	95,447	(10,147)	87,900	2,600	3.0%
Communication Platform	-	-	-	-	-	-	-	20,000	20,000	N/A
ProfServ-Charter Review	-	-	-	-	-	-	-	75,000	75,000	N/A
Contracts-Admin. Service	441,100	441,100	456,500	304,333	152,167	456,500	1	351,995	(104,505)	-22.9%
Misc-Assessmnt Collection Cost	8,000	6,166	9,500	3,437	1,719	5,156	4,345	12,190	2,690	28.3%
General Government	150,000	-	150,000	-	-	-	150,000	-	(150,000)	-100.0%
Total Other Administrative Services	675,700	530,400	701,300	371,401	185,701	557,102	144,199	547,084	(154,216)	-22.0%
Legal Counsel										
ProfServ-Legal Services	120,000	83,070	101,500	89,756	44,878	134,634	(33,134)	150,000	48,500	47.8%
ProfServ-Legal Litigation	-	52,359	122,600	5,013	2,507	7,520	115,081	75,000	(47,600)	-38.8%
Lobbyist	-	-	-	-	-	-	-	50,000	50,000	N/A
Total Legal Counsel	120,000	135,429	224,100	94,769	47,385	142,154	81,947	275,000	50,900	22.7%
Facility Services										
Telephone, Cable and Internet Service	9,200	9,307	9,200	7,001	3,501	10,502	(1,302)	9,200	-	0.0%
Lease - Copier	12,900	-	-	-	-	-	-	-	-	N/A
Lease - Building	25,000	-	25,000	-	-	-	25,000	25,000	-	0.0%
Insurance(Liab,Auto,Property)	13,200	9,048	13,900	9,465	4,733	14,198	(298)	20,000	6,100	43.9%
Miscellaneous Services	1,700	862	1,500	2,672	1,336	4,008	(2,508)	3,000	1,500	100.0%
Cleaning Services	13,300	14,192	14,300	7,544	3,772	11,316	2,984	14,300	-	0.0%
Principal-Capital Lease Payments	19,100	32,336	16,700	17,666	8,833	26,499	(9,799)	6,900	(9,800)	-58.7%
Interest-Capital Lease Payments	2,100	6,205	2,800	2,574	1,287	3,861	(1,061)	1,173	(1,627)	-58.1%
Total Facility Services	96,500	71,950	83,400	46,922	23,461	70,383	13,017	79,573	(3,827)	-4.6%
Community Services										
Contracts-Solid Waste	1,212,000	1,253,309	1,360,400	937,156	423,244	1,360,400	-	1,646,800	286,400	21.1%
Contracts-Sheriff	1,066,600	1,066,606	1,398,600	859,727	429,864	1,289,591	109,010	1,327,405	(71,195)	-5.1%
Electricity	132,300	136,419	253,800	98,970	49,485	148,455	105,345	163,301	(90,500)	-35.7%
R&M-Community Maintenance	30,100	30,100	31,200	15,600	7,800	23,400	7,800	24,200	(7,000)	-22.4%

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Fiscal Year 2027 Budget

General Fund (Based on 4.59 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Operating Supplies	57,300	29,832	58,600	-	-	-	58,600	58,600	-	0.0%
Roadway Services	6,800	7,163	13,600	17,882	8,941	26,823	(13,223)	25,000	11,400	83.8%
Total Community Services	2,505,100	2,523,429	3,116,200	1,929,335	919,334	2,848,669	267,532	3,245,306	129,106	4.1%
Capital Expenditure & Projects										
Capital Improvements	50,000	-	-	-	-	-	-	-	-	N/A
Park Improvements	-	-	-	-	-	-	-	1,200,000	1,200,000	N/A
Go West Transit Project	-	-	-	-	-	-	-	250,000	250,000	N/A
Total Capital Expenditure & Projects	50,000	-	-	-	-	-	-	1,450,000	1,450,000	-
Reserves										
Misc-Contingency	232,500	5,554	280,700	3,094	25,000	28,094	252,606	100,000	(180,700)	-64.4%
1st Quarter Operating Reserve	1,220,700	-	1,473,400	-	-	-	1,473,400	1,250,000	(223,400)	-15.2%
Capital Projects Reserve	1,500,000	-	1,500,000	-	-	-	1,500,000	1,000,000	(500,000)	-33.3%
City Hall Trailers	-	-	-	-	-	-	-	500,000	500,000	N/A
Total Reserves	2,953,200	5,554	3,254,100	3,094	25,000	28,094	3,226,006	2,850,000	(404,100)	-12.4%
TOTAL EXPENDITURES	7,653,600	4,392,344	8,942,100	3,124,112	1,655,898	4,783,727	4,158,374	10,275,933	1,333,833	14.9%
Excess (deficiency) of revenues over (under) expenditures	969,311	4,879,813	-	6,680,867	(159,541)	6,517,610	(1,799,137)	373,118	373,118	N/A
OTHER FINANCING SOURCES (USES)										
Transfer Out	-	-	-	-	-	-	-	(373,118)	(373,118)	N/A
Grants/Donations-Other Sources	-	(568,820)	-	-	-	-	-	-	-	N/A
TOTAL OTHER SOURCES (USES)	-	(568,820)	-	-	-	-	-	(373,118)	(373,118)	N/A
Net change in fund balance	969,311	4,310,993	2,078,730	6,680,867	(159,541)	6,517,610	(1,799,137)	3,416,111	1,337,381	64.3%
FUND BALANCE, BEGINNING	6,339,848	6,339,848	10,650,841	10,650,841	-	10,650,841	-	17,168,451	6,517,610	61.2%
FUND BALANCE, ENDING	7,309,159	\$ 10,650,841	\$ 12,729,571	\$ 17,331,708	\$ (159,541)	\$ 17,168,451	\$ 4,438,880	\$ 20,584,562	\$ 7,854,991	61.7%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

Special Reserve Fund - Comprehensive Planning Services

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	Actuals thru May 2026	June-Sept 2026	Total Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES										
Building Permits	1,966,300	\$ 1,005,697	\$ 2,268,800	\$ 493,450	\$ 246,725	\$ 1,268,800	\$(1,000,000)	\$ 1,000,000	\$(1,268,800)	-55.9%
Reinspection Fees	-	850	-	50	-	50	50	-	-	N/A
Building Permits-Surcharge	7,600	5,627	6,000	3,443	1,722	5,165	(836)	7,100	1,100	18.3%
Other Building Permit Fees	30,000	76,950	30,000	55,800	27,900	83,700	53,700	60,000	30,000	100.0%
Building Permits-Admin Fee	129,700	134,575	147,100	102,962	51,481	154,443	7,343	169,782	22,682	15.4%
Engineering Permits	300,600	151,205	261,200	260,219	130,110	390,329	129,129	212,065	(49,135)	-18.8%
Planning/Zoning Permits	307,700	68,967	336,800	56,560	28,280	84,840	(251,960)	482,096	145,296	43.1%
TOTAL REVENUES	2,741,900	1,443,871	3,049,900	972,484	486,217	1,987,326	(1,062,574)	1,931,043	(1,118,857)	-36.7%
Transfer from General Fund		-	-	-	744,343	744,343	744,343	373,118	373,118	N/A
TOTAL FUNDING	2,741,900	1,443,871	3,049,900	972,484	1,230,560	2,731,669	(318,231)	2,304,161	(745,739)	-24.5%
EXPENDITURES										
<i>Comprehensive Planning</i>										
ProfServ-Engineering	300,600	234,784	261,200	173,103	86,552	259,655	1,546	212,065	(49,135)	-18.8%
ProfServ-Information Technology	290,200	322,761	327,400	108,537	54,269	162,806	164,595	322,800	(4,600)	-1.4%
ProfServ-Legal Services	62,700	24,270	42,300	10,290	5,145	15,435	26,865	24,300	(18,000)	-42.6%
ProfServ-Planning/Zoning Board	307,700	419,214	336,800	274,745	137,373	412,118	(75,318)	482,096	145,296	43.1%
ProfServ-Compliance Service	186,500	177,840	186,500	108,720	54,360	163,080	23,420	186,000	(500)	-0.3%
ProfServ-Consultants		-	-	-	-	-	-	-	-	N/A
ProfServ-Building Permits	1,431,900	1,280,305	1,738,800	740,358	370,179	1,338,800	400,000	938,800	(800,000)	-46.0%
Special Magistrate	30,000	155	30,000	-	-	-	30,000	15,000	(15,000)	-50.0%
Outside Legal Services		-	-	-	-	-	-	-	-	N/A
Telephone/Cable/Internet Service	7,000	5,672	5,300	2,944	1,472	4,416	884	5,300	-	0.0%
Lease - Building	24,000	-	24,000	-	-	-	24,000	24,000	-	0.0%

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Fiscal Year 2027 Budget

Special Reserve Fund - Comprehensive Planning Services

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Lease - Copier	3,100	-	-	-	-	-	-	-	-	N/A
Printing	1,000	4,258	1,000	-	-	-	1,000	1,000	-	0.0%
Miscellaneous Services	1,300	133	3,000	3,172	1,586	4,758	(1,758)	3,000	-	0.0%
Admin Fee	32,700	32,700	33,800	22,533	11,267	33,800	1	34,800	1,000	3.0%
Billing Service Fees	42,800	34,146	41,200	15,596	7,798	23,394	17,806	41,200	-	0.0%
Office Supplies	2,100	-	900	95	48	143	758	900	-	0.0%
Total Comprehensive Planning	2,723,600	2,536,238	3,032,200	1,460,093	730,047	2,418,403	613,798	2,291,261	(740,939)	-24.4%
Other										
Cleaning Services	13,000	13,000	12,800	8,320	4,160	12,480	320	12,900	100	0.8%
Principal-Capital Lease Payments	4,800	2,167	4,200	209	105	314	3,887	-	(4,200)	-100.0%
Interest-Capital Lease Payments	500	898	700	74	37	111	589	-	(700)	-100.0%
Total Other	18,300	16,065	17,700	8,603	4,302	12,905	4,796	12,900	(4,800)	-27.1%
TOTAL EXPENDITURES	2,741,900	2,552,303	3,049,900	1,468,696	734,348	2,431,307	618,593	2,304,161	(745,739)	-24.5%
Excess (deficiency) of revenues over (under) expenditures	-	(1,108,432)	-	(496,212)	496,212	-	-	-	-	N/A
FUND BALANCE, BEGINNING	(1,226,979)	(1,226,979)	(2,335,411)	(2,335,411)	-	(2,335,411)	-	(2,335,411)	-	0.0%
FUND BALANCE, ENDING	(1,226,979)	\$ (2,335,411)	\$ (2,335,411)	\$ (2,831,623)	\$ 496,212	\$ (2,335,411)	\$ -	\$ (2,335,411)	\$ -	0.0%

CITY OF WESTLAKE

Fiscal Year 2027 Budget

Special Revenue Fund - Housing Assistance Program

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	Actuals thru May 2026	June-Sept 2026	Total Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES										
Interest - Investments	\$0	\$76,018	\$ -	\$ 31,000	\$ 15,500	\$ 46,500	\$ 46,500	\$ -	\$ -	N/A
Dividends	-	132,083	-	76,622	38,311	114,933	114,933	-	-	N/A
Housing Assistance Fee/Donations	300,000	781,088	300,000	595,419	297,710	893,129	593,129	900,000	600,000	200.0%
TOTAL REVENUES	300,000	989,189	300,000	703,041	351,521	1,054,562	754,562	900,000	600,000	200.0%
EXPENDITURES										
<i>Program Manager</i>										
Contracts - Manager	-	-	-	44,023	46,752	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		-	-	44,023	46,752	90,775	(90,775)	176,200	176,200	N/A
<i>Public Assistance</i>										
Software	-	-	-	4,000	2,000	6,000	(6,000)	-	-	N/A
Software License Fees & Renewals	-	-	-	9,000	4,500	13,500	(13,500)	-	-	N/A
Bank Fees	-	-	-	36	36	72	(72)	150	150	N/A
Misc. Admin Fee (%)	21,000	-	21,000	-	21,000	21,000	-	15,500	(5,500)	-26.2%
Assistance Program	279,000	112,458	279,000	-	279,000	279,000	-	279,000	-	0.0%
Reserves	-	-	-	-	-	-	-	429,150	429,150	N/A
Total Public Assistance	300,000	112,458	300,000	13,036	306,536	319,572	(19,572)	723,800	423,800	141.3%
TOTAL EXPENDITURES	300,000	112,458	300,000	57,059	353,288	410,347	(110,347)	900,000	600,000	200.0%
Excess (deficiency) of revenues over (under) expenditures	-	876,731	-	645,982	(1,768)	644,215	644,215	-	-	N/A
FUND BALANCE, BEGINNING	5,386,972	5,386,972	6,263,703	6,263,703	-	6,263,703	-	6,907,918	644,215	10.3%
FUND BALANCE, ENDING	\$ 5,386,972	\$ 6,263,703	\$ 6,263,703	\$ 6,909,685	\$ (1,768)	\$ 6,907,918	\$ 644,215	\$ 6,907,918	\$ 644,215	10.3%

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%