



MEMORANDUM

TO: Members of the City Council, City of Westlake
FROM: Lucus McDonald, Accounting Supervisor
CC: Stephen Bloom, Vice President Finance
DATE: July 27, 2027
SUBJECT: Proposed Budget for FY 2027

Attached is the Proposed Budget for FY 2027. As requested, it includes three General Fund versions for millage rates of 4.60, 4.59, and 4.55.

City of Westlake



**Fiscal Year 2027
Proposed Budget**



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CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.60 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	\$ -	\$ 9,028,869	\$ 1,503,139	20.0%
Ad Valorem Taxes-Discount	(242,300)	(226,657)	(301,000)	(273,186)	-	(273,186)	27,814	(361,155)	(60,155)	20.0%
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	9,837,931	1,702,401	20.9%
<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 4.60 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
Intergovernmental Revenue - Seminole	-	-	-	-	-	-	-	600,000	600,000	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	2,482,241	1,467,741	144.7%
TOTAL REVENUES	8,622,911	9,272,157	11,020,830	9,804,979	1,496,358	11,301,337	280,507	13,675,228	2,654,398	24.1%
Fund Balance - Use (Addition to)		-	(2,078,730)	-	-	-	2,078,730	(3,913,986)	(1,835,256)	88.3%
TOTAL FUNDING	8,622,911	9,272,157	8,942,100	9,804,979	1,496,358	11,301,337	2,359,237	9,761,241	819,141	9.2%
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	-	251,100	18,000	7.7%
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	339,700	16,100	5.0%
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)	111,343	3,243	3.0%
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	186,343	20,143	12.1%

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Fiscal Year 2027 Budget

General Fund (Based on 4.60 millage rate)

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<i>Other Administrative Services</i>										
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	472,477	15,977	3.5%
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	-	0.0%
Total Other Administrative Services	675,700	530,400	701,300	371,401	185,701	557,102	144,199	817,567	116,267	16.6%
<i>Legal Counsel</i>										
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%
<i>Facility Services</i>										
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%
<i>Community Services</i>										
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%
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%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.60 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.)
Capital Expenditure & Projects										
Capital Improvements	50,000	-	-	-	-	-	-	-	-	N/A
Park Improvements	-	-	-	-	-	-	-	600,000	600,000	N/A
Go West Transit Project	-	-	-	-	-	-	-	250,000	250,000	N/A
Total Capital Expenditure & Projects	50,000	-	-	-	-	-	-	850,000	850,000	-
Reserves										
Misc-Contingency	232,500	5,554	280,700	3,094	25,000	28,094	252,606	289,900	9,200	3.3%
1st Quarter Operating Reserve	1,220,700	-	1,473,400	-	-	-	1,473,400	1,519,645	46,245	3.1%
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	3,309,545	55,445	1.7%
TOTAL EXPENDITURES	7,653,600	4,392,344	8,942,100	3,124,112	1,655,898	4,783,727	4,158,374	9,388,123	446,023	5.0%
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	-	6,680,867	(159,541)	6,517,610	(1,799,137)	0	0	N/A
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	\$21,082,438	\$ 8,352,866	65.6%

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	\$ -	\$ 9,009,241	\$ 1,483,511	19.7%
Ad Valorem Taxes-Discount	(242,300)	(226,657)	(301,000)	(273,186)	-	(273,186)	27,814	(360,370)	(59,370)	19.7%
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	9,819,088	1,683,558	20.7%
<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

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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.)
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
Intergovernmental Revenue - Seminole	-	-	-	-	-	-	-	600,000	600,000	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	2,482,241	1,467,741	144.7%
TOTAL REVENUES	8,622,911	9,272,157	11,020,830	9,804,979	1,496,358	11,301,337	280,507	13,656,385	2,635,555	23.9%
Fund Balance - Use (Addition to)		-	(2,078,730)	-	-	-	2,078,730	(3,895,143)	(1,816,413)	87.4%
TOTAL FUNDING	8,622,911	9,272,157	8,942,100	9,804,979	1,496,358	11,301,337	2,359,237	9,761,241	819,141	9.2%
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%

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.)
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	-	251,100	18,000	7.7%
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	339,700	16,100	5.0%
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)	111,343	3,243	3.0%
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	186,343	20,143	12.1%

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.)
<i>Other Administrative Services</i>										
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	472,477	15,977	3.5%
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	-	0.0%
Total Other Administrative Services	675,700	530,400	701,300	371,401	185,701	557,102	144,199	817,567	116,267	16.6%
<i>Legal Counsel</i>										
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%
<i>Facility Services</i>										
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%
<i>Community Services</i>										
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%
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%

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.)
Capital Expenditure & Projects										
Capital Improvements	50,000	-	-	-	-	-	-	-	-	N/A
Park Improvements	-	-	-	-	-	-	-	600,000	600,000	N/A
Go West Transit Project	-	-	-	-	-	-	-	250,000	250,000	N/A
Total Capital Expenditure & Projects	50,000	-	-	-	-	-	-	850,000	850,000	-
Reserves										
Misc-Contingency	232,500	5,554	280,700	3,094	25,000	28,094	252,606	289,900	9,200	3.3%
1st Quarter Operating Reserve	1,220,700	-	1,473,400	-	-	-	1,473,400	1,519,645	46,245	3.1%
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	3,309,545	55,445	1.7%
TOTAL EXPENDITURES	7,653,600	4,392,344	8,942,100	3,124,112	1,655,898	4,783,727	4,158,374	9,388,123	446,023	5.0%
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	-	6,680,867	(159,541)	6,517,610	(1,799,137)	0	0	N/A
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	\$21,063,595	\$ 8,334,023	65.5%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.55 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	\$ -	\$ 8,930,729	\$ 1,404,999	18.7%
Ad Valorem Taxes-Discount	(242,300)	(226,657)	(301,000)	(273,186)	-	(273,186)	27,814	(357,229)	(56,229)	18.7%
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	9,743,717	1,608,187	19.8%
<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 4.55 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
Intergovernmental Revenue - Seminole	-	-	-	-	-	-	-	600,000	600,000	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	2,482,241	1,467,741	144.7%
TOTAL REVENUES	8,622,911	9,272,157	11,020,830	9,804,979	1,496,358	11,301,337	280,507	13,581,013	2,560,183	23.2%
Fund Balance - Use (Addition to)		-	(2,078,730)	-	-	-	2,078,730	(3,819,772)	(1,741,042)	83.8%
TOTAL FUNDING	8,622,911	9,272,157	8,942,100	9,804,979	1,496,358	11,301,337	2,359,237	9,761,241	819,141	9.2%
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%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.55 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.)
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	-	251,100	18,000	7.7%
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	339,700	16,100	5.0%
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)	111,343	3,243	3.0%
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	186,343	20,143	12.1%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.55 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.)
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	472,477	15,977	3.5%
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	-	0.0%
Total Other Administrative Services	675,700	530,400	701,300	371,401	185,701	557,102	144,199	817,567	116,267	16.6%
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%
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%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.55 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.)
Capital Expenditure & Projects										
Capital Improvements	50,000	-	-	-	-	-	-	-	-	N/A
Park Improvements	-	-	-	-	-	-	-	600,000	600,000	N/A
Go West Transit Project	-	-	-	-	-	-	-	250,000	250,000	N/A
Total Capital Expenditure & Projects	50,000	-	-	-	-	-	-	850,000	850,000	-
Reserves										
Misc-Contingency	232,500	5,554	280,700	3,094	25,000	28,094	252,606	289,900	9,200	3.3%
1st Quarter Operating Reserve	1,220,700	-	1,473,400	-	-	-	1,473,400	1,519,645	46,245	3.1%
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	3,309,545	55,445	1.7%
TOTAL EXPENDITURES	7,653,600	4,392,344	8,942,100	3,124,112	1,655,898	4,783,727	4,158,374	9,388,123	446,023	5.0%
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	-	6,680,867	(159,541)	6,517,610	(1,799,137)	0	0	N/A
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	\$20,988,223	\$ 8,258,652	64.9%

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%

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.)
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>Physical Environment</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
Total Physical Environment	-	-	-	13,000	6,500	19,500	(19,500)	-	-	N/A
<i>Other Administrative Services</i>										
Bank Fees	-	-	-	36	36	72	(72)	150	150	N/A
Total Other Administrative Services	-	-	-	36	36	72	(72)	150	150	N/A

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.)
Public Assistance										
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%
Total Public Assistance	300,000	112,458	300,000	-	300,000	300,000	-	294,500	(5,500)	-1.8%
TOTAL EXPENDITURES	300,000	112,458	300,000	57,059	353,288	410,347	(110,347)	470,700	170,850	56.9%
Excess (deficiency) of revenues										
over (under) expenditures	-	876,731	-	645,982	(1,768)	644,215	644,215	429,300	429,300	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	\$ 7,337,218	\$ 1,073,515	17.1%

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%