

	A	B	C	D	E	F
1	City of Westlake					
2	General Fund					
3	Fund Number 553					
4	General and Administrative (11)					
5	Budget 6/30/2026					
6						
7						% Change
8	Account		Original	Amended	NEW	2026 Budget
9	Number	Description	Budget	Budget	Budget	vs 2025
10			6/30/2025	6/30/2025	FYE 6/30/2026	Budget
11		REVENUE				
12	6010	Ad Valorem Taxes	287,875	337,237	322,661	-4.32%
13	6020	Franchise Tax	390,000	374,525	390,000	4.13%
14	6030	Sales Tax	396,239	416,861	405,701	-2.68%
15	6205	Delinquent Permit/LIC	0	85	0	-100.00%
16	6210	Lic/Permits	300,000	251,320	250,000	-0.53%
17	6211	Hotel Occupancy Tax	51,000	57,562	58,000	0.76%
18	6321	Sale of Equipment / Property	0	30,631	0	-100.00%
19	6322	Donations	0	76,885	0	-100.00%
20	6323	Christmas Donations	0	108	0	-100.00%
21	6324	Westfest Donations	0	10,845	0	-100.00%
22	6810	Interest Earned	40,000	61,000	50,000	-18.03%
23	6910	Misc	0	50,000	51,000	2.00%
24	6932	Grant Income	0	0	0	
25	6933	Hurricane Grants	0	316,452	0	-100.00%
26	6982	Zoning Request Fees	0	0	0	
27		Total Revenue	1,465,114	1,983,511	1,527,362	
28						
29		EXPENDITURES				
30	7010	Mayor's Salary	95,347	95,347	98,017	2.80%
31	7011	Councilmen's Salary	34,500	34,681	34,500	-0.52%
32	7012	City Clerk's Salary	84,656	84,597	88,095	4.14%
33	7013	Finance Director	92,260	92,275	84,138	-8.82%
34	7014	Accountants General	153,502	143,296	170,886	19.25%
35	7016	Office Salary	93,692	68,973	177,441	157.26%
36	7019	Vehicle Repairs & Maintenance	0	203	500	146.31%
37	7020	Mayor's Exp	6,500	4,006	6,500	62.26%
38	7021	Councilmen's Expense	10,000	2,926	10,000	241.76%
39	7022	Misc Employee Exp	1,000	921	1,000	8.58%
40	7023	Employee's Training	7,500	4,600	6,000	30.43%
41	7024	Travel Expense - Training	250	0	0	
42	7025	Uniform Expense	800	61	0	-100.00%
43	7029	Inspector Expenses	32,500	6,260	10,000	59.74%
44	7030	Legal Fees	25,000	18,095	25,000	38.16%
45	7031	Engineering Fees	6,500	6,000	6,500	8.33%
46	7032	Coroner's Fees	8,000	11,570	10,000	-13.57%
47	7033	Clerk of Court Fees	3,800	6,462	7,500	16.06%
48	7034	Janitorial Supplies	1,000	356	800	124.72%
49	7036	Audit Fees	9,450	9,660	9,870	2.17%
50	7037	Computer Expense	48,000	46,676	48,000	2.84%
51	7039	Demolition Expense	40,000	18,911	30,000	58.64%
52	7040	Advertising Expense	2,000	6,760	7,000	3.55%
53	7042	Town Election Expense	2,000	0	1,500	
54	7044	Postage Expense	13,000	13,230	13,250	0.15%
55	7045	Office Expense	43,500	38,741	37,000	-4.49%
56	7046	Utilities Expense	42,500	39,192	40,000	2.06%
57	7047	New Equipment	12,500	4,260	14,500	240.38%
58	7049	Administrative Costs	4,000	20,907	20,000	-4.34%
59	7055	Lease Payments	0	5,715	2,835	-50.39%
60	7057	Contract Services	89,000	110,870	100,000	-9.80%
61	7058	Grass Cut/Lot Clean Up	0	22,293	20,000	-10.29%
62	7068	Medical Drug Testing	300	0	300	
63	7070	Liability/Property	106,400	94,085	94,516	0.46%
64	7071	Group Insurance / WC	94,820	106,900	130,587	22.16%
65	7080	Retirement Contribution	123,108	114,366	163,775	43.20%
66	7089	Medicare-Employer Portion	8,002	9,884	9,342	-5.48%
67	7143	Dues & Subscriptions	45,000	48,700	50,000	2.67%
68	7169	Hurricane Expense	0	55,344	0	-100.00%
69	9013	Repairs/Supplies - Building	7,500	3,056	5,000	63.60%
70	9016	Christmas Décor, City Hall	1,000	1,100	500	-54.55%
71	9017	Sr Citizen Supplies Etc Expense	6,500	13,528	6,500	-51.95%
72	9018	Festival Expense	3,000	65,989	0	-100.00%
73	9023	Christmas Festival	0	5,050	0	-100.00%
74	9024	West Fest	0	6,063	0	-100.00%
75	9040	Consultant Fee	500	0	0	
76		Total Expenditures	1,358,888	1,441,910	1,541,354	
77						
78		Net Operational Revenue ( Expenditures)	106,227	541,601	(13,992)	
79						
80		Transfers - 83			19,624	
81		Transfers - 84		(310,000)		
82		Transfers - Utilities		(192,000)		
83		Transfers -Golf		(100,000)		
84		Total Transfers	0	(602,000)	19,624	
85						
86		Net after Transfer	106,227	(60,399)	5,632	

	A	B	C	D	E	F
1	City of Westlake					
2	General Fund					
3	Fund Number 553					
4	General Fund Streets (12)					
5	Budget 6/30/2026					
6						% Change
7			Original	Amended	NEW	2026 Budget
8	Account		Budget	Budget	Budget	vs 2025
9	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	Budget
10						
11		REVENUE				
12	6030	Sales Tax	784,319	830,511	803,049	-3.31%
13	6100	I-10 Reimbursement	3,840	6,400	6,400	0.00%
14	6110	Grass Cutting	1,200	4,725	2,500	-47.09%
15	6205	Delinquent Permit/Lic	0	15	0	-100.00%
16	6210	License/Permits	30,000	36,934	37,000	0.18%
17	6910	Miscellaneous Income	0	635	0	-100.00%
18		Total Revenues	819,359	879,220	848,949	
19						
20		EXPENDITURES				
21	7010	Salaries	213,737	197,178	230,574	16.94%
22	7013	Grass Cutting Expense	50,000	32,454	33,000	1.68%
23	7014	Tree Removal Expense	25,000	28,883	25,000	-13.44%
24	7022	Misc Employee Expense	1,000	1,601	1,600	-0.06%
25	7023	Employee Training Expense	1,000	411	500	21.65%
26	7025	Uniform Expense	2,500	2,150	2,500	16.26%
27	7036	Audit Fees	2,250	2,300	2,300	0.00%
28	7037	Computer Expense	1,500	1,490	2,000	34.23%
29	7038	Street and Drainage Projects	70,000	70,844	70,000	-1.19%
30	7039	Small Tool Expense	3,000	493	4,000	711.41%
31	7041	Street Repair Materials	25,000	35,469	36,000	1.50%
32	7042	Gas & Oil	30,000	15,657	15,500	-1.00%
33	7043	Repairs and Maint- Equip & Material	30,000	37,620	30,000	-20.26%
34	7044	Maint Supplies - Equip & Vehicles	15,000	23,403	20,000	-14.54%
35	7045	Office Expense	1,000	624	750	20.19%
36	7046	Utilities	160,000	142,587	143,000	0.29%
37	7047	New Equipment	100,000	109,781	25,000	-77.23%
38	7048	Street Signs Expense	7,000	18,096	8,000	-55.79%
39	7050	Equipment Rental Expense	15,000	1,398	10,000	615.31%
40	7052	Misc Expense	1,500	1,525	1,500	-1.64%
41	7054	Safety Equipment	3,500	1,852	2,000	7.99%
42	7055	Lease Expenses	33,586	54,747	47,544	-13.16%
43	7057	Contract Labor	20,000	35,100	41,870	19.29%
44	7066	Maintenance Supplies	6,000	8,750	9,500	8.57%
45	7067	Building Maint & Supplies	1,500	3,913	4,000	2.22%
46	7068	Medical/Drug Testing	6,500	547	2,000	265.63%
47	7069	Mechanics Tools	1,000	2,945	3,000	1.87%
48	7070	Liability/Property	41,800	38,522	36,787	-4.50%
49	7071	Group Ins/Work Comp	74,639	75,656	83,169	9.93%
50	7080	Retirement Contribution	57,107	51,814	56,805	9.63%
51	7089	Medicare-Employer Portion	3,099	2,776	3,343	20.44%
52		Total Expenditures	1,003,219	1,000,584	951,243	
53						
54		Net Operational Revenue (Expenditures)	(183,860)	(121,364)	(102,294)	
55						
56		TransferCapital Project				
57		Transfer Utilities				
58		Total Transfers	0	0	0	
59						
60		Net after Transfer	(183,860)	(121,364)	(102,294)	

	A	B	C	D	E	F
1	<b>City of Westlake</b>					
2	<b>General Fund</b>					
3	<b>Fund Number 553</b>					
4	<b>Police (13)</b>					
5	<b>Budget 6/30/2026</b>					
6			Original	Amended		% Change
7	Account		Budget	Budget	Budget	2026 Budget
8	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	vs 2025
9						Budget
10		REVENUE				
11	6010	Ad Valorem Taxes	548,970	643,075	615,305	-4.32%
12	6030	SalesTax	713,017	750,919	730,045	-2.78%
13	6050	Beer Tax	16,000	15,175	16,000	5.44%
14	6310	Fines - City Court	375,000	308,976	360,000	16.51%
15	6311	Police Fines I-10	600,000	420,518	510,000	21.28%
16	6315	Police Permits	0	4,150	3,500	-15.66%
17	6320	Accident Report Copies	3,000	2,650	3,650	37.74%
18	6322	Donations	0	13,800	0	-100.00%
19	6711	Reimbursements	0	3,453	0	-100.00%
20	6915	Dare Income	500	386	350	-9.33%
21	6920	Miscellaneous Income	200	1,199	850	-29.11%
22	6932	Police Grants	0	500	0	-100.00%
23	6825	CPSB OFFICER P/R REIMB	181,851	164,767	192,461	16.81%
24	6983	Insurance Proceeds	0	43,117	12,332	-71.40%
25		Total Revenues	2,438,539	2,372,685	2,444,492	
26						
27						
28		EXPENDITURES				
29	7007	Horseshoe Police	74,880	75,400	74,880	-0.69%
30	7008	Salaries Special Police	109,477	89,461	110,853	23.91%
31	7009	Salary Police Chief	83,491	85,211	87,967	3.23%
32	7010	Salaries	834,999	885,989	937,806	5.85%
33	7022	Misc Employee Expense	2,500	2,310	2,400	3.90%
34	7023	Employee Training	15,000	14,889	14,500	-2.61%
35	7024	Dues	1,500	1,482	1,500	1.21%
36	7025	Uniform Expense	16,000	17,269	16,000	-7.35%
37	7036	Audit Fees	9,450	9,660	9,870	2.17%
38	7037	Computer Service	90,000	70,036	70,000	-0.05%
39	7042	Gas & Oil	75,000	67,095	70,000	4.33%
40	7044	Maint Supplies Veh and Equip	57,500	70,600	57,500	-18.56%
41	7045	Office Supplies	27,500	14,797	14,900	0.70%
42	7046	Utilities	117,500	107,409	108,000	0.55%
43	7047	New Equipment	55,000	28,678	22,000	-23.29%
44	7048	Departmental Supplies	11,500	7,473	7,950	6.38%
45	7053	Radio Repairs	6,500	3,434	3,500	1.92%
46	7055	Lease Expenses	74,920	76,402	106,036	38.79%
47	7057	Contract Services	17,355	13,142	13,200	0.44%
48	7068	Medical/Drug Testing	8,900	5,743	6,200	7.96%
49	7070	Liability/Property	120,771	106,613	107,193	0.54%
50	7071	Group Ins/Work Comp	366,322	262,673	356,078	35.56%
51	7080	Retirement Contributions	326,059	316,427	331,141	4.65%
52	7089	Medicare- Employer Portion	15,991	20,610	17,596	-14.62%
53	9010	Dare Expenses	2,500	0	5,000	
54	9013	Repairs/Maint Building	12,000	2,855	4,000	40.11%
55	9018	Parade/Community Awareness	2,000	1,244	2,000	60.77%
56	9052	Donation Expenditures	0	3,084	0	-100.00%
57		Total Expenditures	2,534,616	2,359,986	2,558,071	
58						
59		Net Operational Revenue (Expenditures)	(96,078)	12,700	(113,579)	
60						
61		Transfer from Capital Project	75,000	74,880		
62		Transfer from Gaming	0	0	74,880	
63						
64		Net after Transfer	(21,078)	87,580	(38,699)	

	A	B	C	D	E	F
1	City of Westlake					
4	General Fund					
5	Fund Number 553					
6	Fire (14)					
7	Budget 6/30/2026					
8						% Change
9			Original	Amended		2026 Budget
10	Account		Budget	Budget	Budget	vs 2025
11	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	Budget
12						
13						
14		REVENUE				
15	6010	Ad Valorem Tax	547,557	641,378	613,721	-4.31%
16	6030	Sales Tax	380,276	402,933	389,357	-3.37%
17	6321	Sale of Assets	0	0	0	
18	6322	Donations	0	8,880	0	-100.00%
19	6711	Reimbursements	0	60,039	0	-100.00%
20	6820	Fireboard P/R Reimbursement	795,045	579,334	809,364	39.71%
21	6910	Miscellaneous	0	609	0	-100.00%
22	6930	Fire Protection Dist # 3	988,653	1,111,788	1,111,788	0.00%
23	6931	2% Ins Rebate FD # 3	0	32,256	0	-100.00%
24	6983	Insurance Proceeds	0	30,362	0	-100.00%
25		Total Revenue	2,711,531	2,867,578	2,924,230	
26						
27		EXPENDITURES				
28	7005	Fire Board	6,000	5,100	6,000	17.65%
29	7010	Salaries	1,211,943	1,241,460	1,251,086	0.78%
30	7011	Part-Time Salaries Volunteer	0	0	0	
31	7022	Misc Employee Expense	500	342	500	46.20%
32	7023	Employee Expense Training	30,000	33,281	30,000	-9.86%
33	7024	Misc Employee Expense	3,000	1,595	3,000	88.09%
34	7025	Uniform Supplies	14,000	8,800	10,000	13.64%
35	7026	Overtime Meals	400	370	400	8.11%
36	7036	Audit Fees	7,200	7,360	7,520	2.17%
37	7037	Computer Expense	6,500	14,050	14,500	3.20%
38	7040	Community Relations	0	14,600	9,009	-38.30%
39	7042	Gas & Oil	35,000	26,925	29,000	7.71%
40	7043	Contract Repairs Equipment	500	0	1,000	
41	7044	Maint Supplies - Vehicles and Equip	82,000	95,155	100,000	5.09%
42	7045	Office Supplies	4,000	2,250	4,000	77.78%
43	7046	Utilities	54,000	41,140	45,000	9.38%
44	7047	New Equipment	60,000	832,973	60,000	-92.80%
45	7050	Fire Prevention	2,500	2,489	2,500	0.43%
46	7052	Miscellaneous Expense	500	0	500	
47	7053	Communications Expense	10,000	8,719	10,000	14.69%
48	7054	Repairs - Fire Station	6,000	12,603	50,000	296.73%
49	7055	Lease Payments	137,574	125,484	131,644	4.91%
50	7056	Supplies - Fire Station	20,000	11,350	20,000	76.21%
51	7057	Contract Services	8,500	9,300	8,500	-8.60%
52	7066	Fire Fighting Supplies	40,000	24,132	40,000	65.76%
53	7067	EMT Supplies/Equipment	5,200	5,817	15,500	166.46%
54	7068	Medical/Drug Testing	3,500	2,719	3,500	28.72%
55	7070	Liability/Property	175,850	165,930	165,999	0.04%
56	7071	Group Ins/ Work Comp	405,837	418,745	445,204	6.32%
57	7080	Retirement Contribution	385,338	407,074	395,940	-2.74%
58	7089	Medicare - Employer Portion	17,573	19,220	18,431	-4.11%
59	7143	Dues and Subscriptions	3,500	3,485	3,500	0.43%
60	9015	Grant Expenditures	0	51,890	0	-100.00%
61	9018	Parade Expense	1,500	487	1,500	208.01%
62		Total Expenditures	2,738,415	3,594,845	2,883,732	
63						
64		Net Operational Revenue (Expenditures)	(26,884)	(727,267)	40,498	
65						
66		Transfer from Debt Service	76,919	0	0	
67		Transfers - Utilities	0	822,000	0	
68		Grant Income in Capital Projects	29,608	0	29,608	
69		Total Transfers	106,527	822,000	29,608	
70						
71		Net after Transfers	79,643	94,733	70,106	

	A	B	C	D	E	F
1	City of Westlake					
2	General Fund					
3	Fund Number 553					
4	General Fund Civil Defense/Emergency Management (16)					
5	Budget 6/30/2026					
6						
7						
8			Original	Amended		% Change
9	Account		Budget	Budget	Budget	2026 Budget
10	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	vs 2025
11						
12	REVENUE					
13	6010	Ad Valorem Tax	29,031	33,945	32,539	-4.14%
14		Total Revenue	29,031	33,945	32,539	
15						
16	EXPENDITURES					
17	7010	Salary Expense	2,100	4,071	2,100	-48.41%
18	7046	Utilities	1,500	1,143	1,500	31.26%
19	7070	Liability/Property	3,600	3,150	3,169	0.61%
20	7071	Group Insurance/Work Comp	0	(70)	0	-100.00%
21	7080	Retirement Contributions	698	0	698	
22	7089	Medicare Employers Portion	30	44	30	-30.80%
23		Total Expenditures	7,929	8,337	7,498	
24						
25		Net Operational Revenue (Expenditures)	21,102	25,608	25,041	

	A	B	C	D	E	F
1	City of Westlake					
2	General Fund					
3	Fund Number 553					
4	General Fund - Magnolia Cemetery ( 17)					
5	Budget 6/30/2026					
6						
7						
8						
9						% Change
10						2026 Budget
11	Account		Original	Amended	Budget	vs 2025
12	Number	Description	Budget	Budget	FYE 6/30/2026	Budget
13		Revenue	6/30/2025	6/30/2025		
14	6010	Ad Valorem Tax	33,942	39,715	38,043	-4.21%
15	6710	Donations	500	965	0	-100.00%
16		Total Revenue	34,442	40,680	38,043	
17						
18		Expenditures				
19	7030	Maintenance Expense	23,000	20,000	20,000	0.00%
20	7043	Internment Dues	200	252	300	19.05%
21	7052	Miscellaneous Expense	100	0	100	
22	7070	Liability/Property	1,975	1,605	1,616	0.64%
23	7071	Group Insurance	0	(36)	0	-100.00%
24	9013	Repairs	500	0	500	
25		Total Expenditures	25,775	21,822	22,516	
26						
27		Net Operational Revenue (Expenditures)	8,667	18,858	15,528	
28						
29		Transfer to Capital Projects				
30						
31		Net after Transfers	8,667	18,858	15,528	

	A		B		C	D	E	F
1	City of Westlake							
2	General Fund							
3	Fund Number 553							
4	General Fund - Post Office (20)							
5	Budget 6/30/2026							
6								
7								% Change
8					Original	Amended		2026 Budget
9					Budget	Budget	Budget	vs 2025
10	Account				6/30/2025	6/30/2025	FYE 6/30/2026	Budget
11	Number	Description						
12								
13		Revenue						
14	6008	Rent Income						#DIV/0!
15		Sale of Building						
16		Total Revenue			0	0	0	
17								
18		Expenditures						
19	7057	Contract Services						
20	7070	Liability/Property Insurance						
21	9013	Repairs/Supplies - Building						
22		Total Expenditures			0	0	0	
23								
24		Net Operational Revenue (Expenditures)			0	0	0	
25								
26		Transfer to Utilities (D/S)						
27		Transfer to Capital Projects						
28		Net after Transfer			0	0	0	

	A	B	C	D	E	F
1	City of Westlake					
2	General Fund					
3	Fund Number 553					
4	General Fund - City Court (21)					
5	Budget 6/30/2026					
6						
7						
8			Original	Amended		% Change
9	Account		Budget	Budget	Budget	2026 Budget
10	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	vs 2025
11						
12	Revenue					
13	6201	City Court Cost	200,000	169,141	200,000	18.24%
14	6810	Interest Earned	0			
15		Total Revenue	200,000	169,141	200,000	
16						
17	Expenditures					
18	7010	Salaries	55,517	51,980	54,771	5.37%
19	7011	City Magistrate	13,000	11,000	12,000	9.09%
20	7012	City Prosecutor	18,000	18,248	18,500	1.38%
21	7022	Misc Employee Expense	250	128	150	17.19%
22	7037	Computer Expense	750	0	500	
23	7039	Witness Fees	100	0	100	
24	7045	Office Expense	1,000	1,280	1,000	-21.88%
25	7068	Medical Drug Testing	100	0	100	
26	7070	Liability/Property	47,042	41,742	42,007	0.64%
27	7071	Group Insurance / Workmen's Comp	3,278	1,656	2,860	72.72%
28	7080	Retirement Contribution	13,646	10,276	13,305	29.47%
29	7089	Medicare Employer Portion	805	1,584	794	-49.86%
30		Total Expenditures	153,488	137,894	146,087	
31						
32		Net Operational Revenue (Expenditures)	46,512	31,247	53,913	
33						
34	Transfers					
35						
36		Net After Transfer	46,512	31,247	53,913	



	A	B	C	D
1	City of Westlake			
2	General Fund			
3	Fund Number 533			
4	Budget 6/30/2026			
5				
6				
7		Original	Amended	
8		Budget	Budget	Budget
9		6/30/2025	6/30/2025	FYE 6/30/2026
10	Departments			
11				
12	General and Administrative ( 11)	106,227	541,601	(13,992)
13	General Fund Streets (12)	(183,860)	(121,364)	(102,294)
14	General Fund Police (13)	(96,078)	12,700	(113,579)
15	General Fund Fire (14)	(26,884)	(727,267)	40,498
16	General Fund Civil Defense (16)	21,102	25,608	25,041
17	General Fund Magnolia Cemetery	8,667	18,858	15,528
18	General Fund Post Office	0	0	0
19	General Fund City Court	46,512	31,247	53,913
20	Total Net Revenue/Expenditures	(124,314)	(218,617)	(94,884)
21				
22	Transfers - Utilities		630,000	
23	Transfers - Capital Projects	75,000	(235,120)	
24	Transfers - Gaming (13)			74,880
25	Transfer Capital Projects- (14)	29,608		29,608
26	Transfers - Gaming (11)			19,624
27	Transfers - Golf		(100,000)	
28	Total Other Financing Source/Use	104,608	294,880	124,112
29				
30	Net Oper Rev ( Exp) after Transfers	(19,706)	76,263	29,228
31				
32	Projected Beg of Year Cash and Short Term Receivable	1,283,543	1,077,193	1,153,456
33				
34	Projected End of Year Cash and Short Term Receivable	1,263,838	1,153,456	1,182,684

	A	B	C	D	E	F
1	City of Westlake					
2	Utility Fund					
3	Fund Number 300					
4	Garbage/Trash 15					
5	Budget 6/30/2026					
6						
7						
8			Original	Amended		% Change
9	Account		Budget	Budget	Budget	2026 Budget
10	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	vs 2025
11						Budget
12		REVENUE				
13						
14	6130	Garbage/Trash Fees	535,533	553,839	575,993	4.00%
15	6131	Garbage / Trash Deposit	6,307	5,940	6,000	1.01%
16	6940	Service Charges/NSF Redeposit	0	1,973	2,000	1.37%
17		Total Revenue	541,840	561,752	583,993	
18						
19		EXPENDITURES				
20						
21	7036	Audit Fees	2,250	2,300	2,350	2.17%
22	9020	Bad Debt Expense	-	(4,533)	-	-100.00%
23	7056	Dumping Expense		1,276	2,000	56.74%
24	7083	Contract Ser Waste Mgmt	500,000	482,002	504,419	4.65%
25		Total Expenditures	502,250	481,045	508,769	
26						
27		Net Revenue/Expenditures	39,590	80,707	75,223	
28						
29		Transfers - Capital Projects				
30						
31		Net after Transfer	39,590	80,707	75,223	

	A	B	C	D	E	F
1	City of Westlake					
2	Water Works Fund 300					
3	Revenue (50)					
4	Budget 6/30/2026					
5						
6						
7						
8			Original	Amended		% Change
9	Account		Budget	Budget	Budget	2026 Budget
10	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	vs 2025
11						
12	Revenue					
13	6030	Sales Tax Supplements	563,013	596,520	576,458	-3.36%
14	6010	Ad Valorem Tax	1,442	1,867	1,614	-13.56%
15	6321	Sale of Assets	0	0	0	
16	6510	Water Sales	2,000,000	2,055,000	2,137,200	4.00%
17	6520	Sewer User Fees	1,312,304	1,123,219	1,168,148	4.00%
18	6711	Lamats Collection Fee (NET)	0	129	0	-100.00%
19	6810	Interest Income - Investments	60,000	118,665	75,000	-36.80%
20	6910	Misc	2,500	47,410	50,000	5.46%
21	6932	Grant Revenue	0	0	0	
22	6940	Service Charges-NSF Redeposit	0	18,352	14,000	-23.71%
23	6950	Plumbing Permits	20,000	13,210	13,000	-1.59%
24	6960	Lines, Connections,Tie-In	7,000	14,061	14,000	-0.43%
25	6983	Insurance Proceeds	0	0	0	
26	Total Revenue		3,966,259	3,988,433	4,049,420	
27						
28	Transfers - Golf					
29	Transfers - Old Bond Sinking					
30	Transfers - Capital Projects					
31	Transfers - General Fund					
32	Total Transfers		0	-159,115	0	
33						
34	Net after Transfer		3,966,259	3,829,319	4,049,420	

	A	B	C	D	E	F
1	City of Westlake					
2	Water Works Fund 300					
3	Administration ( 51 )					
4	Budget 6/30/2026					
5						
6						
7			Orignial	Amended	Projected	% Change
8	Account		Budget	Budget	Budget	2026 Budget
9	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	vs 2025
10						
11	Revenue					
12	Total Revenue					
13						
14	Expenditures					
15	7010	Office Salaries	115,985	117,071	98,419	-15.93%
16	7022	Misc Employee Expense	200	53	100	88.68%
17	7023	Employee Training Expense	1,000	0	500	
18	7036	Audit Fees	9,900	10,120	10,340	2.17%
19	7037	Computer Service	23,000	26,880	23,000	-14.43%
20	7044	Postage	0	139	0	-100.00%
21	7045	Office Supplies	1,800	62	100	62.60%
22	7046	Utilities	1,200	843	1,000	18.62%
23	7049	Administrative Expense	100	245	250	2.04%
24	7071	Insurance - Group/Workmen's Comp	28,513	32,880	32,194	-2.09%
25	7080	Retirement Contributions	28,378	24,992	22,480	-10.05%
26	7089	Medicare Employer Portion	1,608	2,502	1,335	-46.65%
27	7143	Dues/Fees	100	360	250	-30.56%
28	9020	Bad Debt Expense	0	(34,122)		-100.00%
29	Total Expenditures		211,784	182,025	189,968	
30						
31	Transfer to Capital Projects					
32	Transfer to Golf		75,000			
33						
34	Net Expenditures After Transfers		211,784	257,025	189,968	

	A	B	C	D	E	F
1	City of Westlake					
2	Water Works Fund 300					
3	Water Production (52)					
4	Budget 6/30/2026					
5						
6						
7			Original	Amended	Projected	% Change
8	Account		Budget	Budget	Budget	2026 Budget
9	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	vs 2025 Budget
10						
11	Revenue					
12	Total Revenue					
13						
14	Expenditures					
15	7010	Salaries	418,219	442,636	416,892	-5.82%
16	7022	Misc Employee Expense	1,000	921	1,000	8.58%
17	7023	Employee Training Expense	10,000	6,033	6,000	-0.55%
18	7025	Uniform Expense	5,600	4,523	5,000	10.55%
19	7029	Inspector's Expense	6,000	4,643	5,000	7.69%
20	7030	Over Time Lunches	500	0	500	
21	7037	Computer Expense	3,000	7,506	5,000	-33.39%
22	7038	Street Repairs Materials	10,000	6,493	8,500	30.91%
23	7039	Small Tool Expense	10,000	4,207	5,500	30.73%
24	7040	Capital Projects	0	0	75,000	
25	7041	Repairs - System/Lines	160,000	224,600	250,000	11.31%
26	7042	Gas,Oil,Vehicles	25,000	20,565	22,000	6.98%
27	7043	Repairs/Maint-Heavy Equipment	5,000	6,450	6,500	0.78%
28	7044	Maint Supplies - Vehicle & Equip	7,500	8,470	8,500	0.35%
29	7045	Office Expense	6,500	2,200	4,000	81.82%
30	7046	Utilities	190,000	162,861	165,000	1.31%
31	7047	New Equipment	87,000	0	87,000	
32	7049	Repairs - Water Plant Equipment	30,000	16,350	20,000	22.32%
33	7050	Telemetry Equip Lease	6,000	4,350	5,000	14.94%
34	7052	Miscellaneous Expense	0	241	500	107.47%
35	7054	Safety Equipment	5,000	1,980	2,500	26.26%
36	7055	Contract Labor	75,000	57,011	86,870	52.37%
37	7056	Contract Repair - Water Facility	111,776	101,190	112,000	10.68%
38	7057	Lease Payments	61,658	61,658	70,309	14.03%
39	7059	Chemicals - Water	130,000	111,535	120,000	7.59%
40	7060	Main Lines	125,000	144,060	150,000	4.12%
41	7065	Meter Repairs	50,000	60,420	70,000	15.86%
42	7066	Maintenance Supplies	5,000	6,615	7,500	13.38%
43	7067	Building Maint & Supplies	8,000	6,102	5,500	-9.87%
44	7068	Medical Drug Testing	2,500	269	1,500	457.62%
45	7069	Mechanic Tools	1,000	2,117	2,000	-5.53%
46	7070	Liability/Property	94,200	83,712	84,145	0.52%
47	7071	Group Insurance/Workmen's Comp	133,233	115,343	140,168	21.52%
48	7075	Repairs - LDHH	25,000	1,924	25,000	1199.38%
49	7080	Retirement Contributions	103,442	107,608	100,721	-6.40%
50	7089	Medicare Employer Portion	6,636	6,794	5,948	-12.45%
51	7090	Water Tests	10,000	9,223	10,000	8.42%
52	7143	Dues & Fees	3,600	2,578	3,000	16.37%
53	9014	Fire Hydrant Expense	52,500	22,575	25,000	10.74%
54	Total Expenditures		1,984,864	1,825,764	2,119,053	
55						
56	Transfer - To Capital Project			142,300		
57						
58	Net after Transfers		1,984,864	1,683,464	2,119,053	

	A	B	C	D	E	F
1	City of Westlake					
2	Water Works Fund 300					
3	Water Works Fund - Sewer Collection (53)					
4	Budget 6/30/2026					
5						
6						
7						
8					% Change	
9	Account		Original	Amended	Projected	2026 Budget
10	Number	Description	Budget	Budget	Budget	vs 2025
11			6/30/2025	6/30/2025	FYE 6/30/2026	Budget
12		Revenue				
13		Total Revenue				
14						
15		Expenditures				
16	7010	Sewer Salary - Supervision	36,947	7,394	51,217	592.69%
17	7020	Professional Fees	2,000	-	1,000	
18	7022	Misc Employee Expense	1,500	53	500	843.40%
19	7023	Training	1,000	-	500	
20	7025	Uniform Expense	1,000	1,778	1,000	-43.76%
21	7030	Over Time Lunches / Sewer	150	-	150	
22	7038	Street Repair Materials	4,000	878	2,000	127.79%
23	7039	Small Tool Expense	2,500	1,590	2,000	25.79%
24	7041	Repairs - System/Lines	75,000	68,000	74,000	8.82%
25	7042	Gas & Oil	4,000	2,550	3,000	17.65%
26	7045	Office Expense	1,500	837	1,000	19.47%
27	7046	Utilities	43,000	38,758	40,000	3.20%
28	7047	New Equipment	5,500	10,775	5,500	-48.96%
29	7049	Repairs - Sewer Plant Equipment	40,000	15,750	30,000	90.48%
30	7051	LCDBG Project Subsidy	-	0	-	
31	7050	Telemetry Equip Lease	12,000	9,900	10,000	1.01%
32	7054	Safety Equipment	6,000	445	5,000	1023.60%
33	7055	Sulphur Sewer User	1,249,609	1,249,609	1,312,089	5.00%
34	7056	Generator Fuel & Maint	150,000	82,250	90,000	9.42%
35	7065	Contract Labor	0	0	21,870	
36	7058	Contract Repair - Sewer Facility	200,000	166,200	175,000	5.29%
37	7059	Chemicals - Sewer	50,000	18,700	25,000	33.69%
38	7060	New Main Lines	60,000	89,500	95,000	6.15%
39	7066	Maintenance Supplies	7,500	1,500	5,000	233.33%
40	7067	Building Material & Supplies	1,500	1,325	1,500	13.21%
41	7068	Medical / Drug Testng	500	-	250	
42	7070	Liability / Property	35,300	31,300	31,505	0.66%
43	7071	Group / Workmen's Compensation	12,400	7,581	11,720	54.59%
44	7080	Retirement	10,093	1,805	12,572	596.48%
45	7089	Medicare - Employer Portion	536	101	743	632.11%
46		Total Expenditures	2,013,534	1,808,579	2,009,115	

	A	B	C	D
1	City of Westlake			
2	Water Works & Sewer Fund 300			
3	Budget 6/30/2026			
4				
5		Original	Amended	Projected
6		Budget	Budget	Budget
7		6/30/2025	6/30/2025	FYE 6/30/2026
8	Departments			
9				
10	Water Revenue	2,090,942	2,268,694	2,304,814
11	Administration (51)	(211,784)	(182,025)	(189,968)
12	Water Production (52)	(1,984,864)	(1,825,764)	(2,119,053)
13	Net Water	(105,706)	260,905	(4,207)
14				
15	Sewer Revenue	1,875,317	1,719,739	1,744,606
16	Water Works Sewer Collections (53)	(2,013,534)	(1,808,579)	(2,009,115)
17	Net Sewer	(138,218)	(88,840)	(264,510)
18				
19	Net Operational Revenue ( Expenditures)	(243,923)	172,065	(268,717)
20				
21	Transfers			
22	Transfers - Old Bond Sinking		4	
23	Transfers - Golf		(75,000)	
24	Transfers - Capital Projects		328,581	
25	Transfers - General Fund		(630,000)	
26	Total Transfers	0	(376,415)	0
27				
28	Net After Transfers	(243,923)	(204,350)	(268,717)

	A	B	C	D	E	F
1	City of Westlake					
2	Gas Dept Fund 300					
3	Revenue (70)					
4	Budget 6/30/2026					
5						% Change
6			Original	Amended		2026 Budget
7	Account		Budget	Budget	Budget	vs 2025
8	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	Budget
9						
10		Revenue				
11	6321	Sale of Equipment	0	0	0	
12	6322	Donations	0	0	0	
13	6610	Gas Sales	3,400,000	3,335,895	3,469,331	4.00%
14	6611	Less: Refunds, Over, Shorts	(500)	38	0	-100.00%
15	6810	Interest Earned	10,000	29,946	10,000	-66.61%
16	6910	Miscellaneous	1,500	16,755	16,000	-4.51%
17	6940	Service Fee / Nsf Redeposits	68,000	111,650	120,000	7.48%
18	6960	Taps and Manifold Fees	30,000	26,655	30,000	12.55%
19	6965	Late Charge Adjustments	(7,000)	(125)	0	-100.00%
20	6970	Gas Lines	25,000	18,750	25,000	33.33%
21	6975	Gas Meter Fee	35,000	36,000	35,000	-2.78%
22	6980	Grant Income	200,000	0	0	
23		Total Revenue	3,762,000	3,575,564	3,705,331	
24						
25		Transfers - Captial Projects				
26		Transfer - General Fund				
27		Total Transfers	0	0	0	
28						
29		Net after Transfer	3,762,000	3,575,564	3,705,331	



	A	B	C	D	E	F
1	<b>City of Westlake</b>					
2	<b>Gas Dept Fund 300</b>					
3	<b>Administration ( 71)</b>					
4	<b>Budget 6/30/2026</b>					
5						% Change
6			Original	Amended		2026 Budget
7	Account		Budget	Budget	Budget	vs 2025
8	Number	Description	6/30/2025	6/30/2025	FYE 6/30/2026	Budget
9						
10		Expenditures				
11	7010	Salaries - Gas Clerks	116,031	97,300	98,468	1.20%
12	7028	Misc Employee Expense	400	53	400	654.72%
13	7035	Collection Fees Expense	6,000	-	0	
14	7036	Audit Fees	4,500	4,600	4,700	2.17%
15	7037	Computer Service	40,000	51,450	50,000	-2.82%
16	7044	Postage	100	72	100	38.89%
17	7045	Office Expense	5,000	470	2,500	431.91%
18	7046	Utilities	12,000	9,855	10,000	1.47%
19	7047	New Equipment	1,500	557	1,000	79.53%
20	7048	Admin Expense	500	550	600	9.09%
21	7063	Paying Agent Fees	2,000	2,000	2,000	0.00%
22	7071	Insurance - Group / Workmen's Comp	28,513	33,550	32,222	-3.96%
23	7080	Retirement Contribution	28,391	20,160	22,493	11.57%
24	7089	Medicare - Employer Portion	1,609	2,300	1,336	-41.93%
25	7143	Dues and Subscriptions	4,500	3,650	3,700	1.37%
26	9012	Land Leases	500	700	1,000	42.86%
27	9014	Interest Expense	23,798	31,630	15,965	-49.53%
28	9020	Bad Debt Expense	0	5,300	0	-100.00%
29		Total Expenditures	275,341	264,197	246,484	
30						
31		Transfers to Golf		145,000		
32		Transfers to Capital Projects		276,850		
33		Total Transfers	0	421,850	0	
34						
35		Net after Transfers	275,341	686,047	246,484	

	A	B	C	D	E	F
1	City of Westlake					
2	Gas Dept Fund 300					
3	Production (72)					
4	Budget 6/30/2026					
5						
6						
7	Account		Original	Amended	Projected	% Change
8	Number	Description	Budget	Budget	Budget	2026 Budget
9			6/30/2025	6/30/2025	FYE 6/30/2026	vs 2025
10		Revenue				Budget
11		Total Revenue				
12						
13		Expenditures				
14	7010	Salaries	545,585	504,800	515,433	2.11%
15	7022	Misc Expense	2,500	1,650	2,500	51.52%
16	7023	Employee Training Expense	5,000	1,050	4,000	280.95%
17	7025	Uniform Expense	3,000	3,185	3,200	0.47%
18	7030	Over Time Lunches	500	0	250	
19	7037	Computer Expense	2,500	3,550	4,000	12.68%
20	7038	Street Repair Materials	7,500	2,400	5,000	108.33%
21	7039	Small Tool Expense	7,000	3,950	4,000	1.27%
22	7040	Capital Projects	338,000	344,000	226,550	-34.14%
23	7041	Repairs - Lines	95,000	23,500	50,000	112.77%
24	7042	Gas & Oil	25,000	22,800	25,000	9.65%
25	7043	Contract Repairs - Equipment	2,000	1,000	2,000	100.00%
26	7044	Maint Supplies - Vehicles & Equipment	15,000	18,550	18,500	-0.27%
27	7045	Office Expense	2,500	1,850	2,500	35.14%
28	7046	Purchased Gas	800,000	893,700	925,000	3.50%
29	7047	New Equipment	148,000	213,500	222,000	3.98%
30	7050	Telemetry Equip Lease	4,000	3,250	4,000	23.08%
31	7051	Equipment Rental	0	1,000	1,000	0.00%
32	7052	Misc Expense	700	100	500	400.00%
33	7054	Safety Equipment	3,500	3,350	3,000	-10.45%
34	7055	Contract Labor	80,000	68,500	91,870	34.12%
35	7057	Lease Payments	76,374	77,780	70,411.48	-9.47%
36	7061	Main Line Expense	150,000	115,000	150,000	30.43%
37	7062	Repairs/Maint Heavy Equip	7,500	1,000	5,000	400.00%
38	7063	Leak Survey	40,000	25,700	25,000	-2.72%
39	7064	Repairs & Maint Supplies System	65,000	73,500	75,000	2.04%
40	7065	Meter Repairs	35,000	39,900	40,000	0.25%
41	7066	Maintenance Supplies	3,000	6,700	8,000	19.40%
42	7067	Building Maint & Supplies	2,500	5,000	5,500	10.00%
43	7068	Medical / Drug Testing	4,200	14,000	15,500	10.71%
44	7069	Mechanic Tools	500	2,120	1,500	-29.25%
45	7070	Liability / Property	70,280	62,500	63,011	0.82%
46	7071	Group Insurance / Workmen's Comp	167,190	156,800	178,042	13.55%
47	7080	Retirement Contribution	122,610	114,696	127,954	11.56%
48	7089	Medicare - Employer Portion	7,482	5,986	7,377	23.24%
49	7110	Gas Odorant - Supply	3,000	9,000	9,000	0.00%
50		Total Expenditures	2,841,921	2,825,367	2,891,598	

	A	B	C	D
1	City of Westlake			
2	Gas Dept Fund 300			
3	Budget 6/30/2026			
4				
5				
6		Original	Amended	
7		Budget	Budget	Budget
8		6/30/2025	6/30/2025	FYE 6/30/2026
9				
10	Departments			
11				
12	Revenue (70)	3,762,000	3,575,564	3,705,331
13	Administration (71)	(275,341)	(264,197)	(246,484)
14	Production (72)	(2,841,921)	(2,825,367)	(2,891,598)
15	Prior Year Fund Balance			
16	Net Operational Revenue (Expenditures)	644,739	486,000	567,248
17				
18	Transfers to Golf		(145,000)	
19	Transfers to Capital Projects		(276,850)	
20				
21	Net after Transfer	644,739	64,150	567,248

	A	B	C	D
1	City of Westlake			
2	Total Utilities Fund			
3	Budget 6/30/2026			
4				
5		Original	Amended	
6		Budget	Budget	Budget
7		6/30/2025	6/30/2025	FYE 6/30/2026
8				
9	Departments			
10				
11	Garbage Fund	39,590	80,707	75,223
12	Water/ Sewer Fund	(243,923)	172,065	(268,717)
13	Gas Fund	644,739	486,000	567,248
14	Sales Tax Debt Service (300-6035-50)	673,997	742,894	0
15	Net Operational Revenue (Expenditures)	1,114,402	1,481,665	373,754
16				
17	Transfers (50) to General Fund	0	(630,000)	
18	Transfers Fund 531		4	
19	Transfers Capital Projects	(463,850)	51,731	(373,754)
20	Transfer To General fund - Fire	(76,919)	0	
21	Transfer (71) to Golf	0	(220,000)	
22	Debt Service Payments (300-4003-71)	(1,205,000)	(1,205,000)	(1,030,000)
23	Total Other Financing Source/Use	(1,745,769)	(2,003,265)	(1,403,754)
24				
25	Net Oper Rev ( Exp) after Transfers	(631,367)	(521,599)	(1,030,000)
26				
27	Projected Beginning of the Year Unrestricted & Debt Svc. Cash	3,064,905	3,670,885	3,149,285
28				
29	Projected End of Year Unrestricted & Debt Svc. Cash	2,433,538	3,149,285	2,119,286

	A	B	C	D	E	F
1	<b>City of Westlake</b>					
2	<b>Capital Projects Fund 153</b>					
3	<b>Riverboat Development ( 83)</b>					
4	<b>Budget 6/30/2026</b>					
5						
6						
7						
8						
9	Account		Original	Amended	Budget	
10	Number	Description	Budget	Budget	FYE 6/30/2026	
11			6/30/2025	6/30/2025		
12		Revenue				
13	6000	Riverboat Development Fees	900,000	808,233	900,000	11.35%
14	6003	Hotel Fees Contract				
15	6810	Interest Earned				
16	6910	Miscellaneous Income				
17		Total Revenue	900,000	808,233	900,000	
18						
19		Expenditures				
20	7049	Administrative Expenses	0	0	0	
21	7055	Contract Labor	135,088	(31,327)	25,000	-179.80%
22	7056	Gaming Payback	262,500	322,678	300,000	-7.03%
23	7058	Contract Payments	0	(79,113)	0	-100.00%
24		Total Expenditures	397,588	212,238	325,000	
25						
26		Net Operational Revenue (Expenditures)	502,412	595,995	575,000	
27						
28		Transfer to Golf Course	(325,000)	(375,000)	(350,000)	-6.67%
29		Transfer to General Fund			(94,504)	
30		Transfer to Capital Projects	(149,000)	(149,000)	(150,000)	0.67%
31		Transfer to Debt Srvcs		(100,000)		
32		Total Transfers	(474,000)	(624,000)	(594,504)	
33						
34		Net Oper Rev ( Exp) after Transfers	28,412	(28,005)	(19,504)	
35						
36		Beginning Cash Balance	198,560	198,560	170,555	
37		Ending Cash Balance	226,972	170,555	151,051	

	A	B	C	D	E
1	City of Westlake				
2	Capital Projects Fund 153				
3	CAPITAL PROJECTS (84)				
4	Budget 6/30/2026				
5					
6					
7					
8					
9	Account		Original	Amended	
10	Number	Description	Budget 6/30/2025	Budget 6/30/2025	Budget FYE 6/30/2026
11					
12		Revenue			
13	6030	Sales Tax Transfer	36,489	9,962	727,453
14	6170	John Stine Improv Reimb			
15	6810	Interest Earned		100,888	
16	6901	Loan Proceeds			2,313,280
17	6910	Miscellaneous Income		930,872	
18	6933	Hurricane Grant/Fema Income			
19	6940	Grant Income	1,200,000	0	
20		Total Revenue	1,236,489	1,041,722	3,040,733
21					
22		Expenditures			
23	7020	Professional Fees			
24	7049	Administrative Expense			
25	7052	Miscellaneous Expense			
26	7054	Contract Labor	70,000	127,000	150,000
27	7058	Contract Payments		11,150	65,000
28	7062	Sewer Plant Equip and Main Line Expense			
29	7066	Gas AMR Radio Equipments	0		
30	7072	Insurance	20,000	0	0
31					
32		Capital Projects			
33	7060	Sewer Expansion	250,000	255,713	2,313,280
34	7170	John Stine Paving Improvement		15,000	0
35	7180	Jones St Water Well			
36	7190	AR/Billing Software	50,000	24,713	0
37	7191	Golf Course - Pipe		70,719	100,000
38	7192	Housing Demolition			
39	7193	Golf Course		169,092	
40	7194	Public Works Building	1,680,000	72,327	1,680,000
41	7195	Garfield Street Drainage	100,000	104,926	100,000
42	7196	Jones Street Water Plant	308,000	268,437	117,000
43	7197	Guillory St. Path	50,000	23,228	0
44	7198	Guillory Street Rehab		6,081	
45	7181	Future Projects		64	
46	7199	Water Park Loop	200,000	33,492	187,500
47	7200	Pinderosa Parkway	0	27,765	0
48		Fire Building	300,000		300,000
49		Lead Service Line	200,000		
50		Drainage Study	30,000		30,000
51		Watermain Improvements	400,000		275,000
52		Total Operational Expenditures	3,658,000	1,209,706	5,317,780
53					
54		Net Operational Revenue (Expenditures)	(2,421,511)	(167,984)	(2,277,047)
55					
56		Transfers - General Fund		310,000	
57		Transfer From Utilities	463,850	148,269	373,754
58		Transfer From Gaming	149,000	149,000	150,000
59		Transfer to Golf Course		(193,983)	(307,141)
60		Transfer to Debt Service		(100,000)	
61		Transfer to Fire (14)	(29,608)		(29,608)
62		Transfer to Streets			
63		Transfer to Police	(75,000)	(74,880)	
64		Total Transfers	508,242	238,406	187,005
65					
66		Net Oper Rev ( Exp) after Transfers	(1,913,269)	70,422	(2,090,042)
67					
68		Beginning Cash Balance	1,943,942	2,042,882	2,113,304
69		Ending Cash Balance	30,674	2,113,304	23,262

	A	B	C	D	E	F
1	<b>City of Westlake</b>					
2	<b>Capital Projects Fund 153</b>					
3	<b>Clubhouse (88)</b>					
4	<b>Budget 6/30/2026</b>					
5						
6						
7						
8	Account		Original	Amended		
9	Number	Description	Budget	Budget	Budget	
10			6/30/2025	6/30/2025	FYE 6/30/2026	
11	6053	Other Income		19,638	42,845	
12		Total Revenue	0	19,638	42,845	
13						
14		Expenditures				
15	7038	Planning & Engineering				
16	7055	Contract Payments				
17	7170	Golf Course Improvements				
18		Total Expenditures	0	0	0	
19						
20		Net Before Transfers	0	19,638	42,845	
21						
22		Transfer to Golf			(62,483)	
23						
24		Total Transfers	0	0	(62,483)	
25						
26		Prior Year Funds		0	19,638	
27		Net After Transfers	0	19,638	(0)	
28						

	A	B	C	D	E
1	City of Westlake				
2	West Trace				
3	Real Estate (02)				
4	Budget 6/30/2026				
5					
6					
7					
8	Account		Original	Amended	
9	Number Description		Budget	Budget	Budget
10			6/30/2025	6/30/2025	FYE 6/30/2026
11	Revenues				
12	6321	Lot Sales		32,700	
13	6440	Plan Review Fees	4,000	2,825	2,000
14		Total Revenues	4,000	35,525	2,000
15					
16	Expenses				
17	7006	Review Board Salaries			
18	7020	Professional Fees			
19	7030	Lot Maint			
20	7033	Recording/Filing Fees			
21	7044	Postage	0	30	0
22	7045	Office/Admin Expense			
23	7048	Development Fees			
24	7070	CIP New Subdiviion			
25		Transfer To National			
26		Total Expenses	0	30	0
27					
28		Net Operational Revenue (Expenditures)	4,000	35,495	2,000
29					
30	6001	Transfer From Utility			
31	7001	Transfer to Debt Service			
32	7010	Transfers to Golf Course Cap Proj			
33		Total Other Financing Source/Use	0	0	0
34					
35					
36		Net Oper Rev ( Exp) after Transfers	4,000	35,495	2,000
37					
38		Beginning Cash Balance		64,166	99,661
39		Ending Cash Balance		99,661	101,661



	A	B	C	D	E
1	City of Westlake				
2	2001 Bond Sinking Fund				
3	Fund Number 530				
4	Budget 6/30/2026				
5					
6					
7					
8	Account		Original	Amended	
9	Number Description		Budget	Budget	Budget
10			6/30/2025	6/30/2025	FYE 6/30/2026
11	Revenues				
12					
13	Total Revenues		0	0	0
14					
15	Expenses				
16					
17	Total Expenses		0	0	0
18					
19	Net Operational Revenue (Expenditures)		0	0	0
20					
21	Transfers - Utility			(4)	
22					
23	Total Other Financing Source/Use		0	(4)	0
24					
25					
26	Net Oper Rev ( Exp) after Transfers		0	(4)	0
27					
28	Beginning Cash Balance			4	0
29	Ending Cash Balance		0	0	0

National Golf Course  
MAX Budget  
Budget June 30, 2026

Account Number	Description	Original Budget 6/30/2025	Amended Budget 6/30/2025	Budget 6/30/2026	% Change 2026 Budget Vs 2025 Budget
REVENUE					
31005	Food Sales	1,044,657	931,960	959,919	3.00%
31010	Food Sales Comps/Discounts	(32,660)	(41,426)	(42,669)	3.00%
	<i>Total Food Sales</i>	<i>1,011,997</i>	<i>890,534</i>	<i>917,250</i>	
32050	Beer Sales	115,799	127,995	131,835	3.00%
33050	Liquor Sales	170,277	178,525	183,881	3.00%
34050	Wine Sales	19,623	21,474	22,118	3.00%
35050	Non A/C Beverage	57,076	69,908	72,005	3.00%
	<i>Total Beverage Sales</i>	<i>362,775</i>	<i>397,903</i>	<i>409,840</i>	
	<i>Total Income</i>	<i>1,374,772</i>	<i>1,288,436</i>	<i>1,327,089</i>	
EXPENSE					
45001	Cost of Goods Sold - Food	424,428	358,797	365,250	1.80%
45030	Cost of Goods Sold - Beer	36,988	37,893	40,869	7.85%
45050	Cost of Goods Sold - Liquor	34,183	30,834	31,260	1.38%
45060	Cost of Goods Sold - Wine	9,835	12,176	12,607	3.55%
45070	Cost of Goods Sold - Non A/C Beverage	25,656	27,110	28,082	3.59%
	<i>Total Cost of Goods Sold</i>	<i>531,090</i>	<i>466,809</i>	<i>478,068</i>	
	<i>Gross Profit</i>	<i>843,682</i>	<i>821,627</i>	<i>849,022</i>	
49020	Food Production	305,368	301,204	260,039	-13.67%
49030	Food Service	209,662	191,126	204,654	7.08%
	<i>Total Food and Beverage Payroll</i>	<i>515,030</i>	<i>492,330</i>	<i>464,692</i>	
49610	Payroll Taxes	40,400	64,600	59,699	-7.59%
49622	Insurance and Other Benefits	34,197	27,910	39,602	41.89%
	<i>Total Taxes and Benefits</i>	<i>74,597</i>	<i>92,510</i>	<i>99,301</i>	
86001	F & B Utilities	31	-	-	
86101	Supplies Food and Beverage	96,407	74,500	76,735	3.00%
86102	Linen Rental	13,124	19,395	19,977	3.00%
86200	Building Maint & Repair - F&B	5,490	-	-	
86201	Comps/Discounts	44	-	-	
86202	Equipment Maintenance F & B	2,884	5,500	5,665	3.00%
86203	F&B Small Equipment	-	13,600	8,000	-41.18%
86301	Contract Services F & B	25,235	43,200	31,500	-27.08%
86302	Cash Over/Short	1,416	425	438	3.00%
86303	Entertainment	3,090	52,000	53,560	3.00%
86305	Credit Card Fees	12,296	6,900	7,107	3.00%
86306	Restaurant Service Charges	398	-	-	
86401	Printing Expense	-	1,000	1,030	3.00%
86501	Food & Beverage IT/Computer	-	7,150	7,365	3.00%
86570	F & B Uniforms	2,575	4,300	4,429	3.00%
86801	F & B Equipment Rental	4,959	3,620	3,729	3.00%
	<i>Total Food and Beverage Expense</i>	<i>167,949</i>	<i>231,590</i>	<i>219,534</i>	
75008	Marketing/Advertising Expense	2,500	2,350	-	
	<i>Total Operating Expenses</i>	<i>170,449</i>	<i>233,940</i>	<i>219,534</i>	
	<i>Net Income BEFORE Profit Sharing</i>	<i>83,606</i>	<i>2,847</i>	<i>65,495</i>	
	Less Profit Sharing			15,710	
	<i>Net Income AFTER Profit Sharing</i>	<i>83,606</i>	<i>2,847</i>	<i>49,785</i>	

National Golf Course  
GOLF Budget  
Budget June 30, 2026

Account Number	Description	Original Budget 6/30/2025	Amended Budget 6/30/2025	Budget 6/30/2026	% Change 2026 Budget Vs 2025 Budget
Revenue					
20001	Green Fees	1,400,000	1,428,621	1,471,480	3.00%
20004	Cart Fees - GS	11,300	11,850	12,206	3.00%
20007	Range - GS	72,500	38,782	72,500	86.94%
20014	Golf Card/ Passes	58,014	36,850	37,956	3.00%
20020	Membership Fees	76,800	35,500	36,565	3.00%
22001	PS-Merchandise General	230,300	229,500	236,385	3.00%
23001	Golf Instruction	44,890	37,455	38,579	3.00%
25001	Handicaps	3,980	3,550	3,657	3.00%
29001	Misc Income Golf	23,000	19,200	19,776	3.00%
32025	Bev Cart - Beer	134,123	129,500	133,385	3.00%
32035	Bev Cart - Liquor	37,849	49,500	50,985	3.00%
31025	Bev Cart - Snacks	-	11,455	11,799	3.00%
32055	Bev Cart - Non Alc Bev	47,068	44,509	45,844	3.00%
	<i>Total Income</i>	<i>2,139,824</i>	<i>2,076,272</i>	<i>2,171,115</i>	
40000	Cost of Goods - Golf Shop	149,695	153,353	157,743	2.86%
40025	COGS Bev Cart - Beer	32,190	40,333	40,923	1.46%
40035	COGS Bev Cart - Liquor	8,327	8,635	8,833	2.29%
40065	COGS Bev Cart - Snacks	16,003	3,813	3,950	3.60%
45005	COGS Bev Cart - Non Alc Bev	-	9,774	10,018	2.50%
	<i>Total Cost of Goods Sold</i>	<i>206,215</i>	<i>215,909</i>	<i>221,468</i>	
	<i>Gross Profit</i>	<i>1,933,609</i>	<i>1,860,363</i>	<i>1,949,646</i>	
Expense					
47010	PR Golf Operations	409,778	382,750	329,629	-13.88%
47061	Commission - Lesson	44,210	40,500	44,000	8.64%
	<i>Total Payroll Golf</i>	<i>453,988</i>	<i>423,250</i>	<i>373,629</i>	
49611	Payroll Taxes - Golf	35,967	43,100	27,841	-35.40%
49621	Insurance and Other Benefits	44,990	55,585	24,623	-55.70%
	<i>Total Payroll Taxes and Benefits</i>	<i>80,957</i>	<i>98,685</i>	<i>52,464</i>	
56001	Utilities - Electric	366	2,015	2,075	3.00%
56101	Supplies - GS	12,600	31,500	15,500	-50.79%
56201	Building Maint and Repair	-	188	193	3.00%
56202	Equip Maint - Golf Operations	18,000	875	902	3.00%
56204	Cart Repairs - GS	1,500	5,900	6,077	3.00%
56210	Cart Rental	-	-	-	
56302	Cash Over / Short	-	(650)	(670)	3.00%
56305	Credit Card Fees	26,000	46,113	47,496	3.00%
56570	Uniforms - GS	2,500	2,146	2,210	3.00%
57105	Gasoline Golf Ops - GS	-	53	55	3.00%
59001	Driving Range Supplies GS	3,500	26,400	10,300	-60.98%
59002	Handicap -GS	5,600	750	773	
59004	Shipping Merch Resale - GS	8,800	8,168	8,413	3.00%
59006	Tournaments and Events - GS	8,000	5,850	6,026	3.00%
59301	Contract Services	6,250	24,200	20,000	-17.36%
56000	Golf Operations Expense - Other	-	51	53	3.00%
	<i>Total Golf Services</i>	<i>93,116</i>	<i>153,559</i>	<i>119,403</i>	
75001	Advertising ( Print)	20,000	29,250	5,000	-82.91%
75005	Website				
75007	Marketing Advertise				
	<i>Total Marketing Expense</i>	<i>20,000</i>	<i>29,250</i>	<i>5,000</i>	
96010	Golf Cart Leases	123,265	119,876	128,903	7.53%
	<i>Total Expense</i>	<i>771,326</i>	<i>824,620</i>	<i>679,398</i>	
	<i>Net Income BEFORE Profit Sharing</i>	<i>1,162,283</i>	<i>1,035,743</i>	<i>1,270,248</i>	
	Less Profit Sharing			25,064	
	<i>Net Income AFTER Profit Sharing</i>	<i>1,162,283</i>	<i>1,035,743</i>	<i>1,245,184</i>	

National Golf Course  
MAINTENANCE Budget  
Budget June 30, 2026

Account Number	Description	Original	Amended		% Change
		Budget 6/30/2025	Budget 6/30/2025	Budget 6/30/2026	2026 Budget Vs 2025 Budget
	Expense				
48000	Payroll Golf Maintenance	494,783	433,300	421,104	-2.81%
49613	Payroll Taxes - Maint	37,067	38,100	33,316	-12.56%
49623	Insurance and Other Benefits	52,815	56,800	84,026	47.93%
	<i>Total Payroll Taxes and Benefits</i>	<i>89,882</i>	<i>94,900</i>	<i>117,342</i>	
66001	Utilities - Electric - AGRO	39,001	30,347	31,257	3.00%
66101	Supplies - AGRO	9,949	9,650	9,940	3.00%
66107	Supplies-Course-AGRO	7,636	4,550	4,687	3.00%
66201	Building Maint & Repair - AGRO	-	108	111	3.00%
66202	Equip Maint/Repair-Golf Maint	75,000	112,913	116,300	3.00%
66205	Irrigation Repairs - Golf Maint	70,000	24,650	25,390	3.00%
66403	Waste Removal - Maint	16,908	19,988	20,588	3.00%
66406	Golf Maint - Contract Labor	124,877	87,100	89,713	3.00%
66410	Supplies & Materials	1,447	6,350	6,541	3.00%
66420	IT - Internet	7,262	7,200	7,416	3.00%
66520	Education - Maint	-	-	-	
66530	Employee Meals - Maint	-	222	228	3.00%
66570	Uniforms - Golf Maint	803	2,950	3,039	3.00%
66707	Repair & Maintenance	5,676	-	-	
66801	Equip Rental - Golf Maint	3,071	5,745	5,917	3.00%
67001	Chemicals - Fungicides	90,000	74,100	76,323	3.00%
67008	Fertilizer	25,235	22,350	23,021	3.00%
67101	Sand	15,942	14,300	14,729	3.00%
67102	Seed and Sod	4,920	-	-	
67104	Oil and Lube	4,914	4,500	4,635	3.00%
67105	Fuel - Gas, Diesel	30,409	26,501	27,296	3.00%
67120	Small Tools	5,205	8,600	8,858	3.00%
66000	Golf Maint - Miscellaneous	-		-	
	Capital Projects			63,000	
	<i>Total Golf Maint</i>	<i>538,255</i>	<i>462,124</i>	<i>538,987</i>	
96020	Maint Equip Lease	139,280	151,540	143,432	-5.35%
	<i>Total Expense</i>	<i>(1,262,200)</i>	<i>(1,141,864)</i>	<i>(1,220,865)</i>	

National Golf Course  
ADMIN Budget  
Budget June 30, 2026

Account Number	Description	Original Budget 6/30/2025	Amended Budget 6/30/2025	Budget 6/30/2026	% Change 2025 Budget Vs 2025 Budget
	Other Income				
11000	Transfer in City of Westlake		889,000	719,000	-19%
32010	Interest Earned		58	60	3%
	<i>Total Other Income</i>		<i>889,058</i>	<i>719,060</i>	
	Expense				
47005	Admin Payroll		63,000	20,075	-68%
49627	Workmen's Comp Ins	17,000.00			
66900	Reconciliation Discrepancies	-	0	0	0%
76001	Utilities- Electric - G&A	101,677	94,750	97,593	3%
76005	Telephone A & G	11,945	9,900	10,197	3%
76012	Chamber/Organization Dues	1,340	3,600	3,708	3%
76101	Supplies - G & A	7,595	4,400	4,532	3%
76110	Supplies Admin	121	0	0	
76201	Building Maint & Repair	28,114	15,000	15,450	3%
76202	Equipment Maint	20			
76301	Licenses, Fees, and Permits	2,086	2,100	2,163	3%
76302	Cash Over/Short	52			
76304	Finance Charges	2,097	4,000	4,120	3%
76305	Credit Card Fees	(330)			
76306	Office/General Administrative	1,674	1,250	1,288	3%
76307	Legal/Accounting/Professional	3,581	4,900	5,047	3%
76314	Payroll Processing	9,737	8,450	8,704	3%
76406	Contract Services	69,271	79,595	70,500	-11%
76501	IT Support and Services	27,813	28,000	28,840	3%
76505	TV/Cable or Dish	4,457	3,500	3,605	3%
76520	Education				
76530	Employee Meal				
76540	Employee Testing	438	815	850	4%
76580	Vehicle Mileage Expense				
76801	Equipment Rental	489			
76802	Interest Expense	8	455	469	3%
96650	Miscellaneous Expense	284	1,500	1,545	3%
	<i>Total Adm &amp; General Expense</i>	<i>272,469</i>	<i>262,215</i>	<i>258,609</i>	
	Other Expense				
96635	Property Tax	22,309	17,047	17,558	3%
96640	Insurance Prop and Casualty	238,578	201,200	207,236	3%
96644	Extraordinary Expense		53,500	17,100	-68%
96645	Extraordinary Expense - Repairs		2,455	0	-100%
96655	Nonrecurring Expense			0	
	<i>Total Other Expense</i>	<i>260,887</i>	<i>274,202</i>	<i>241,894</i>	
	<i>Total Expense</i>	<i>550,356</i>	<i>599,417</i>	<i>520,578</i>	
	<i>Net Income ( Loss)</i>	<i>(550,356)</i>	<i>289,641</i>	<i>198,482</i>	