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Mary Louise Nicholson
County Clerk
by ngorena

TOWN OF WESTOVER HILLS
2027 BUDGET

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TOWN OF WESTOVER HILLS
Combined Budget
Fiscal Year 2026-2027

This budget will raise more total property taxes than last year's budget by $193,283 or 5.42%, and of that amount $50,200 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the budget as follows:

FOR:	Elliot Goldman, Mayor Pro Tem Marcus Snyder Steve Tatum John Thompson III Philip Williamson
AGAINST:	None
PRESENT and not voting:	Kelly Thompson, Mayor
ABSENT:	None

Property Tax Rate Comparison

Tax Rate per $100	**2026-2027**	**2025-2026**
Property Tax Rate:	$0.538840	$0.486364
No New Revenue Tax Rate:	$0.523264	$0.470484
No New Revenue Maintenance & Operations Tax Rate:	$0.402190	$0.360659
Voter-Approval Tax Rate:	$0.551906	$0.501989
Debt Rate:	$0.122840	$0.113084

Total debt obligation for the Town of Westover Hills secured by property taxes as of 9/30/26: $5,200,000.

TOWN OF WESTOVER HILLS
FY 2027 BUDGET

COMBINED GENERAL, WATER, PROJECT AND DEBT SERVICE FUNDS

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
COMBINED GENERAL, WATER, PROJECT, AND DEBT SERVICE FUNDS

BUDGET SUMMARY

	FY 2027 Budget								
	General Fund	Water Fund	Subtotal	Project Fund (a)	Debt Service Fund	Total	FY 2026 Budget	FY 2026 Forecast	FY 2027 Change to Forecast
Revenue									
Ad Valorem Tax - M&O	$2,901,138	-	$2,901,138	-	-	$2,901,138	$2,703,988	$2,731,968	$169,170
Water Revenue	-	$1,399,851	$1,399,851	-	-	$1,399,851	$1,296,848	$1,296,848	$103,003
Sewer Revenue	-	$503,578	$503,578	-	-	$503,578	$333,669	$333,669	$169,909
Ad Valorem Tax - Debt Service	-	-	-	-	$856,673	$856,673	$819,165	$819,165	$37,508
Other Revenue	$760,500	$96,802	$857,302	-	-	$857,302	$856,008	$856,008	$1,294
Total	$3,661,638	$2,000,231	$5,661,869	-	$856,673	$6,518,542	$6,009,678	$6,037,658	$480,884
Expenditures									
Administration	$637,717	-	$637,717	-	-	$637,717	$632,357	$632,357	$5,360
Community Development	$145,932	-	$145,932	-	-	$145,932	$139,510	$139,510	$6,421
Police	$1,922,456	-	$1,922,456	-	-	$1,922,456	$1,885,591	$1,866,329	$56,127
Public Works	$798,558	-	$798,558	-	-	$798,558	$770,331	$770,331	$28,228
Municipal Court	$25,000	-	$25,000	-	-	$25,000	$25,000	$25,000	-
Water Cost	-	$751,814	$751,814	-	-	$751,814	$641,262	$641,262	$110,552
Sewer Cost	-	$95,416	$95,416	-	-	$95,416	$88,459	$88,459	$6,957
Water Expenses	-	$551,600	$551,600	-	-	$551,600	$551,600	$551,600	-
Project Fund Expenses (excl. PF CIP)	-	-	-	-	-	-	-	-	-
Debt Service Fund Expenses	-	-	-	-	$119,452	$119,452	$137,106	$137,106	($17,654)
Total Expense (b)	$3,529,664	$1,398,829	$4,928,493	-	$119,452	$5,047,945	$4,871,216	$4,851,954	$195,991
Net Operating Income	**$131,974**	**$601,402**	**$733,376**	**-**	**$737,221**	**$1,470,597**	**$1,138,461**	**$1,185,704**	**$284,893**
Capital Expenditures (incl. PF CIP)	($128,950)	($26,158)	($155,108)	($2,992,168)	-	($3,147,276)	($904,691)	($864,901)	($2,282,375)
Current Year Surplus (Deficit)	**$3,025**	**$575,244**	**$578,269**	**($2,992,168)**	**$737,221**	**($1,676,679)**	**$233,770**	**$320,803**	**($1,997,482)**
Cash Transfers In (Out)	-	($2,992,168)	($2,992,168)	$2,992,168	-	-	-	-	-
Debt Advances	-	-	-	-	-	-	-	-	-
Debt Repayment	-	-	-	-	($735,000)	($735,000)	($680,000)	($680,000)	($55,000)
Surplus (Deficit) After Transfers, Debt	**$3,025**	**($2,416,924)**	**($2,413,900)**	**-**	**$2,221**	**($2,411,679)**	**($446,230)**	**($359,197)**	**($2,052,482)**
Projected Cash Balances									
Beginning Cash (c)	$1,061,416	$3,474,736	$4,536,152	-	$147,883	$4,684,035	$4,406,857	$5,022,031	
Surplus (Deficit) After Transfers, Debt	$3,025	($2,416,924)	($2,413,900)	-	$2,221	($2,411,679)	($446,230)	($359,197)	
Changes in Working Capital	($20,093)	$14,043	($6,050)	-	($2,226)	($8,276)	($38,611)	$21,201	
Ending Cash	$1,044,348	$1,071,854	$2,116,202	-	$147,877	$2,264,080	$3,922,017	$4,684,035	
Projected Reserve Balances									
Target Cash Operating Reserve (d)	$882,416	$349,707	na	na	na	$1,232,123			
Surplus (Deficit) Cash Reserves	$161,932	$722,147	na	na	na	$884,079			

(a) includes carryover capex spending from CIPs initiated and financed in prior years
(b) excludes depreciation in Water Fund
(c) forecasted FY 2027 beginning cash; budgeted FY 2026 beginning cash; actual FY 2026 beginning cash
(d) 25% of General Fund and Water Fund Expenses

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
COMBINED GENERAL, WATER, PROJECT AND DEBT SERVICE FUNDS

PROPERTY TAX RATES

	Budget FY 2027	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022
Taxable Value						
PY Taxable Value	$688,072,632					
CY New Construction	$9,316,327					
Total Net Taxable Value	$697,388,959	$731,881,829	$716,018,888	$685,168,648	$595,036,684	$554,252,338
PY Value $ Change	($43,809,197)					
% Change	(6.0%)					
Total Value $ Change	($34,492,870)	$15,862,941	$30,850,240	$90,131,964	$40,784,346	$7,644,768
% Change	(4.7%)	2.2%	4.5%	15.1%	7.4%	1.4%
Maintenance and Operations ("M&O") Taxes						
M&O Tax Rate	**0.416000**	**0.373280**	**0.359812**	**0.367500**	**0.400000**	**0.410000**
% Change	11.4%	3.7%	(2.1%)	(8.1%)	(2.4%)	3.0%
M&O Tax Revenue	$2,901,138	$2,731,968	$2,576,322	$2,517,995	$2,380,147	$2,272,435
$ Change	$169,170	$155,647	$58,327	$137,848	$107,712	$96,936
% Change	6.2%	6.0%	2.3%	5.8%	4.7%	4.5%
No New Revenue M&O Tax Rate	**0.402190**	**0.360659**	**0.359821**	**0.350669**	**0.390416**	**0.411944**
% Change to No New Revenue Rate	3.4%	3.5%	(0.0%)	4.8%	2.5%	(0.5%)
Debt Service ("DS") Taxes						
DS Tax Rate	**0.122840**	**0.113084**	**0.110188**	**0.108811**	**0.086833**	**0.068925**
% Change	8.6%	2.6%	1.3%			
DS Tax Revenue	$856,673	$827,641	$788,967	$745,539	$516,688	$382,018
$ Change	$29,031	$38,674	$43,428	$228,851	$134,670	$114,181
% Change	3.5%	4.90%	5.83%			
Total Debt Service Payments to be Made	$856,678					
Total Taxes (M&O + DS)						
Total Tax Rate	**0.538840**	**0.486364**	**0.470000**	**0.476311**	**0.486833**	**0.478925**
% Change	10.8%	3.5%	(1.3%)	(2.2%)	1.7%	7.1%
	0.052476					
Calculation of Tax Rate Limits						
No New Revenue Tax Rate	**0.523264**	**0.470484**	**0.466310**	**0.426729**	**0.455967**	**0.481080**
% Change to No New Revenue Tax Rate	2.98%	3.4%	0.8%	11.6%	6.8%	(0.4%)
Voter-Approval M&O Tax Rate [1]	**0.416266**					
Voter-Approval Tax Rate [2]	**0.551906**	**0.501989**	**0.485981**	**0.497581**	**0.512661**	
De Minimis Rate [3]	**0.596726**					
Supplemental						
Total Tax Revenue	$3,757,810	$3,564,527	$3,365,289	$3,263,534	$2,896,835	$2,654,453
$ Change	$193,283	$199,238	$101,755	$366,699	$242,382	$211,117
% Change	5.4%	5.9%	3.1%	12.7%	9.1%	8.6%
Total Tax Revenue - New Construction	**$50,200**					
# Single Family Residences	270	268	260	262	271	269
Average SFR Taxable Value	$2,462,417	$2,588,176	$2,473,821	$2,411,089	$2,084,875	$1,947,165
% Change	(4.9%)	4.6%	2.6%	15.6%	7.1%	(0.2%)
Average SFR Tax Levy	$13,268	$12,588	$11,627	$11,484	$10,150	$9,325
$ Change	$681	$961	$143	$1,334	$824	$604
% Change	5.4%	8.3%	1.2%	13.1%	8.8%	6.9%

Notes:
[1] *Voter-Approval M&O Tax Rate = [No-New-Revenue Maintenance and Operations Rate x 1.035]*
[2] *Voter-Approval Tax Rate = Voter-Approval M&O Tax Rate + current debt service tax rate + "Unused Increment Rate" (if any)*
[3] *De Minimis Rate = [No-New-Revenue Maintenance and Operations Rate] + the rate that, when applied to a taxing unit's current total value, will impose an amount of taxes equal to $500,000 + current debt service tax rate*

TOWN OF WESTOVER HILLS
FY 2027 BUDGET

GENERAL FUND

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

BUDGET SUMMARY

	FY 2027			FY 2026			
	Budget	$ Change to FY 2026 Forecast	% Change to FY 2026 Forecast	Budget	Forecast	Variance	% Variance
Revenue							
Ad Valorem Tax	$2,901,138	$169,170	6.2%	$2,703,988	$2,731,968	$27,981	1.0%
Other	$760,500	-	- %	$760,500	$760,500	-	- %
Total	$3,661,638	$169,170	4.8%	$3,464,488	$3,492,468	$27,980	0.8%
Expenditures							
Administration	$637,717	$5,360	0.8%	$632,357	$632,357	-	- %
Community Development	$145,932	$6,421	4.6%	$139,510	$139,510	-	- %
Police	$1,922,456	$56,127	3.0%	$1,885,591	$1,866,329	($19,262)	(1.0%)
Municipal Court	$25,000	-	- %	$25,000	$25,000	-	- %
Public Works	$798,558	$28,228	3.7%	$770,331	$770,331	-	- %
Total Expenses	$3,529,664	$96,136	2.8%	$3,452,789	$3,433,527	($19,262)	(0.6%)
Net Operating Income	$131,974	$73,033	123.9%	$11,699	$58,941	$47,242	403.8%
Capital Expenditures	($128,950)	$24,240	(15.8%)	($172,184)	($153,189)	$18,994	(11.0%)
Transfers In (Out)	-	-	na	-	-	-	na
Net Income	$3,025	$97,273	(103.2%)	($160,485)	($94,248)	$66,237	(41.3%)

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

REVENUES

	Budget FY 2027	$ Chg from Forecast FY 2026	% Chg from Forecast FY 2026	Budget FY 2026	Forecast FY 2026	FY 2025	FY 2024	FY 2023
Revenue								
Taxable Value	$697,388,959	($34,492,870)	(4.7%)	$724,385,989	$731,881,829	$716,018,888	$685,168,648	$595,036,684
Tax Rate	0.4160000	0.0427200	11.4%	0.3732800	0.3732800	0.3598120	0.3675000	0.4000000
Ad Valorem Tax	$2,901,138	$169,170	6.2%	$2,703,988	$2,731,968	$2,576,322	$2,517,995	$2,380,147
Other Revenue								
Ad Valorem Penalties	-	-	na	-	-	-	-	-
Franchise Fees	$100,000	-	- %	$100,000	$100,000	$103,961	$104,194	$112,708
Building Permits	$60,000	-	- %	$60,000	$60,000	$125,880	$53,929	$50,436
Grants	$10,000	-	- %	$10,000	$10,000	$1,343	$275	-
State Funds - PD - CE	$1,000	-	- %	$1,000	$1,000	-	-	-
Court Fines	$2,000	-	- %	$2,000	$2,000	$12,429	$12,989	$22,117
Garbage	$32,000	-	- %	$32,000	$32,000	$32,105	$31,593	$32,239
Extra Bags	$11,500	-	- %	$11,500	$11,500	$11,259	$10,741	$11,113
Brush Pickup	$3,400	-	- %	$3,400	$3,400	$2,048	$3,046	$3,649
Alarm Monitoring	$35,000	-	- %	$35,000	$35,000	$31,507	$32,066	$32,596
Alarm Set-Up	$100	-	- %	$100	$100	-	-	-
Interest Income	$50,000	-	- %	$50,000	$50,000	$63,067	$80,360	$75,356
Sale of Assets	-	-	na	-	-	-	-	-
Miscellaneous	$5,000	-	- %	$5,000	$5,000	$49,332	$11,522	$3,840
PD Miscellaneous Revenue	$500	-	- %	$500	$500	$4,236	$1,700	$2,836
Donations	-	-	na	-	-	$1,095	-	-
PD Outside Training Income	-	-	na	-	-	-	-	-
Water Fund Reimbursement	$450,000	-	- %	$450,000	$450,000	$405,000	$405,000	$407,995
Total Other Revenue	$760,500	-	- %	$760,500	$760,500	$843,264	$747,415	$754,885
Total Revenue	$3,661,638	$169,170	4.8%	$3,464,488	$3,492,468	$3,419,586	$3,265,410	$3,135,032

TOWN OF WESTOVER HILLS
FY 2027 BUDGET

General Fund Expense Reimbursement by Water Fund

SHARED EXPENSES

Public Works		**Administration**	
Total Expense	$798,558	Total Expense	$637,717
Less Expenses Exclusive of Water Fund		*Less Expenses Exclusive of Water Fund*	
Inclement Weather Materials	$5,500	Fire Protection	$185,000
Park Expenses	$18,000	Med Star Ambulance Service	$1,000
Garbage Collection	$70,000	Commission Tax Collection	$5,500
Public Health	$12,000	Tarrant Appraisal District	$14,000
Street Repairs	$2,000	Electric Service - Streets	$16,000
Street Signs and Marking	$5,000	Total	$221,500
Stormwater Maintenance	$10,000		
Total	$122,500	Shared Expense	$416,217
			38.1%
Shared Expense	$676,058		
	61.9%		

ALLOCATION OF SHARED EXPENSES

	General Fund	**Water Fund**	**Total**
Sharing Percent[(1)]	58.8%	41.2%	100.0%
Shared Expense			
Public Works	$397,533	$278,525	$676,058
Administration	$244,742	$171,475	$416,217
Total	$642,276	$450,000	$1,092,276

[(1)] Sharing Percent determined by Town Council taking into consideration allocating shared expense in relationship with General Fund and Water Fund percentage of total revenue.

WATER FUND REIMBURSEMENT TO GENERAL FUND

FY 2027 **$450,000**

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

ADMINISTRATION

	Budget FY 2027	Budget FY 2026	Forecast FY 2026	FY 2027 Budget Change from FY 2026 Forecast $ Change	FY 2026 Forecast % Change	FY 2026 Budget $ Change	FY 2026 Budget % Change
Personnel							
Salaries							
Town Administrator	-	-	-	-	na	-	na
Town Secretary	$67,925	$65,777	$65,777	$2,148	3.3%	$2,148	3.3%
Total	$67,925	$65,777	$65,777	$2,148	3.3%	$2,148	3.3%
Social Security	$4,211	$4,078	$4,078	$133	3.3%	$133	3.3%
Medicare	$985	$954	$954	$31	3.3%	$31	3.3%
SUTA	$171	$63	$63	$108	171.4%	$108	171.4%
Health Insurance	$16,964	$14,293	$14,293	$2,670	18.7%	$2,670	18.7%
Retirement	$3,946	$3,677	$3,677	$270	7.3%	$270	7.3%
Training	$1,000	$1,000	$1,000	-	- %	-	- %
Auto Allowance	-	-	-	-	na	-	na
Employee Appreciation	$600	$600	$600	-	- %	-	- %
Total	$95,802	$90,442	$90,442	$5,360	5.9%	$5,360	5.9%
Building & Office							
Postage	$1,000	$1,000	$1,000	-	- %	-	- %
Office & Printing	$4,800	$4,800	$4,800	-	- %	-	- %
Technology	$4,000	$4,000	$4,000	-	- %	-	- %
Minor Equipment	$500	$500	$500	-	- %	-	- %
Dues, Fees & Subscriptions	$3,500	$3,500	$3,500	-	- %	-	- %
Professional Fees	$20,000	$20,000	$20,000	-	- %	-	- %
Telecommunications	$4,000	$4,000	$4,000	-	- %	-	- %
Building Maintenance & Repair	$35,200	$35,200	$35,200	-	- %	-	- %
Miscellaneous	$4,500	$4,500	$4,500	-	- %	-	- %
Landscape	$15,000	$15,000	$15,000	-	- %	-	- %
Total	$92,500	$92,500	$92,500	-	- %	-	- %
Contractual Services							
Audit Fee	$19,415	$19,415	$19,415	-	- %	-	- %
Accounting Fee	$40,000	$40,000	$40,000	-	- %	-	- %
Attorney & Consultants	$20,000	$20,000	$20,000	-	- %	-	- %
IT Contract	$40,000	$40,000	$40,000	-	- %	-	- %
Accounting Software Maint	$2,500	$2,500	$2,500	-	- %	-	- %
Fire Protection	$185,000	$185,000	$185,000	-	- %	-	- %
Med Star Ambulance Service	$1,000	$1,000	$1,000	-	- %	-	- %
Commission Tax Collection	$5,500	$5,500	$5,500	-	- %	-	- %
Tarrant Appraisal District	$14,000	$14,000	$14,000	-	- %	-	- %
Insurance & Bonds	$80,000	$80,000	$80,000	-	- %	-	- %
Bank Service Fees	$1,000	$1,000	$1,000	-	- %	-	- %
Electric Service - Facilities	$14,000	$14,000	$14,000	-	- %	-	- %
Electric Service - Streets	$16,000	$16,000	$16,000	-	- %	-	- %
Water Expense	$8,000	$8,000	$8,000	-	- %	-	- %
Natural Gas Facilities	$3,000	$3,000	$3,000	-	- %	-	- %
Total	$449,415	$449,415	$449,415	-	- %	-	- %
Operating Total	$637,717	$632,357	$632,357	$5,360	0.8%	$5,360	0.8%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

POLICE

	Budget FY 2027	Budget FY 2026	Forecast FY 2026	FY 2027 Budget Change from FY 2026 Forecast $ Change	FY 2027 Budget Change from FY 2026 Forecast % Change	FY 2027 Budget Change from FY 2026 Budget $ Change	FY 2027 Budget Change from FY 2026 Budget % Change
Personnel							
Salaries							
Chief of Police	$120,774	$117,431	$111,431	$9,343	8.4%	$3,343	2.8%
Lieutenant (1)	$112,530	$108,580	$108,580	$3,950	3.6%	$3,950	3.6%
Sergeants (4)	$368,119	$345,656	$345,656	$22,463	6.5%	$22,463	6.5%
Officers (7)	$426,528	$442,987	$442,987	($16,459)	(3.7%)	($16,459)	(3.7%)
Dispatchers (5)	$213,649	$227,695	$214,433	($784)	(0.4%)	($14,046)	(6.2%)
Total	$1,241,600	$1,242,348	$1,223,086	$18,513	1.5%	($749)	(0.1%)
Overtime	$27,359	$27,359	$27,359	-	- %	-	- %
Contract Services (Reserves)	-	-	-	-	na	-	na
Uniform Expense	$16,652	$16,652	$16,652	-	- %	-	- %
Social Security	$78,675	$78,722	$78,722	($46)	(0.1%)	($46)	(0.1%)
Medicare	$18,400	$18,411	$18,411	($11)	(0.1%)	($11)	(0.1%)
SUTA	$2,736	$1,008	$1,008	$1,728	171.4%	$1,728	171.4%
Health Insurance	$205,636	$178,933	$178,933	$26,703	14.9%	$26,703	14.9%
Retirement	$73,726	$70,977	$70,977	$2,750	3.9%	$2,750	3.9%
Training	$16,000	$14,000	$14,000	$2,000	14.3%	$2,000	14.3%
State Funds - PD - CE	$1,053	$1,053	$1,053	-	- %	-	- %
Employee Appreciation	$9,600	$9,600	$9,600	-	- %	-	- %
Total	$1,691,437	$1,659,062	$1,639,800	$51,637	3.1%	$32,375	2.0%
Vehicle							
Auto Allowance	-	-	-	-	na	-	na
Repairs	$25,000	$25,000	$25,000	-	- %	-	- %
Gas and Oil	$23,225	$23,225	$23,225	-	- %	-	- %
Total	$48,225	$48,225	$48,225	-	- %	-	- %
Building & Office							
Postage	$500	$500	$500	-	- %	-	- %
Office & Printing	$12,000	$12,000	$12,000	-	- %	-	- %
Technology	$18,300	$18,300	$18,300		- %	-	- %
Tools & Misc. Hardware	$1,500	$1,500	$1,500	-	- %	-	- %
Radios and Radars	$19,242	$19,242	$19,242	-	- %	-	- %
Ammunition	$10,000	$10,000	$10,000	-	- %	-	- %
Dues, Fees & Subscriptions	$13,500	$13,500	$13,500	-	- %	-	- %
Criminal Investigation Div (CID)	$4,000	$4,000	$4,000	-	- %	-	- %
Professional Fees	$4,502	$4,502	$4,502	-	- %	-	- %
Telecommunications	$68,141	$68,141	$68,141	-	- %	-	- %
Building Maintenance & Repair	$9,909	$9,909	$9,909	-	- %	-	- %
Miscellaneous	$15,000	$10,510	$10,510	$4,490	42.7%	$4,490	42.7%
Medical Bags	$5,000	$5,000	$5,000	-	- %	-	- %
CPR, Stop The Bleed Training Supplies	$1,200	$1,200	$1,200	-	- %	-	- %
Total	$182,794	$178,304	$178,304	$4,490	2.5%	$4,490	2.5%
Operating Total	$1,922,456	$1,885,591	$1,866,329	$56,127	3.0%	$36,865	2.0%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

PUBLIC WORKS

	Budget FY 2027	Budget FY 2026	Forecast FY 2026	FY 2027 Budget Change from FY 2026 Forecast $ Change	FY 2026 Forecast % Change	FY 2026 Budget $ Change	FY 2026 Budget % Change
Personnel							
Salaries							
Director (1)	$102,153	$99,265	$99,265	$2,888	2.9%	$2,888	2.9%
Foreman, San'n, Utility, Park (6)	$293,867	$287,437	$287,437	$6,430	2.2%	$6,430	2.2%
Total	$396,020	$386,702	$386,702	$9,318	2.4%	$9,318	2.4%
Overtime	$11,950	$11,950	$11,950	-	- %	-	- %
Temporary Labor	$500	$500	$500	-	- %	-	- %
Uniform Expense	$6,000	$6,000	$6,000	-	- %	-	- %
Social Security	$25,294	$24,716	$24,716	$578	2.3%	$578	2.3%
Medicare	$5,916	$5,780	$5,780	$135	2.3%	$135	2.3%
SUTA	$1,197	$441	$441	$756	171.4%	$756	171.4%
Health Insurance	$107,782	$91,760	$91,760	$16,022	17.5%	$16,022	17.5%
Retirement	$23,703	$22,285	$22,285	$1,418	6.4%	$1,418	6.4%
Training	$1,000	$1,000	$1,000	-	- %	-	- %
Employee Appreciation	$4,200	$4,200	$4,200	-	- %	-	- %
Total	$583,561	$555,334	$555,334	$28,228	5.1%	$28,228	5.1%
Vehicle Expenditures							
Repairs	$21,000	$21,000	$21,000	-	- %	-	- %
Gas and Oil	$14,000	$14,000	$14,000	-	- %	-	- %
Total	$35,000	$35,000	$35,000	-	- %	-	- %
Building & Office							
Postage	$50	$50	$50	-	- %	-	- %
Office & Printing	$2,000	$2,000	$2,000	-	- %	-	- %
Technology	$3,777	$3,777	$3,777	-	- %	-	- %
Minor Equipment	$4,500	$4,500	$4,500	-	- %	-	- %
Dues, Fees & Subscriptions	$4,000	$4,000	$4,000	-	- %	-	- %
Professional Fees	$15,000	$15,000	$15,000	-	- %	-	- %
Telecommunications	$10,000	$10,000	$10,000	-	- %	-	- %
Building Maintenance & Repair	$9,000	$9,000	$9,000	-	- %	-	- %
Miscellaneous	$2,670	$2,670	$2,670	-	- %	-	- %
Total	$50,997	$50,997	$50,997	-	- %	-	- %
City Service Costs							
Supplies	$4,000	$4,000	$4,000	-	- %	-	- %
Inclement Weather Materials	$5,500	$5,500	$5,500	-	- %	-	- %
Park & Entry Expenses	$18,000	$18,000	$18,000	-	- %	-	- %
Tools & Hardware	$2,500	$2,500	$2,500	-	- %	-	- %
Garbage Collection	$70,000	$70,000	$70,000	-	- %	-	- %
Public Health	$12,000	$12,000	$12,000	-	- %	-	- %
Street Repairs	$2,000	$2,000	$2,000	-	- %	-	- %
Street Signs and Marking	$5,000	$5,000	$5,000	-	- %	-	- %
Stormwater Maintenance	$10,000	$10,000	$10,000	-	- %	-	- %
Total	$129,000	$129,000	$129,000	-	- %	-	- %
Operating Total	$798,558	$770,331	$770,331	$28,228	3.7%	$28,228	3.7%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

COMMUNITY DEVELOPMENT

	Budget FY 2027	Budget FY 2026	Forecast FY 2026	FY 2027 Budget Change from FY 2026 Forecast $ Change	FY 2027 Budget Change from FY 2026 Forecast % Change	FY 2027 Budget Change from FY 2026 Budget $ Change	FY 2027 Budget Change from FY 2026 Budget % Change
Personnel							
Salaries	$95,731	$92,700	$92,700	$3,031	3.3%	$3,031	3.3%
Overtime	$100	$100	$100	-	- %	-	- %
Temporary Labor	$1,000	$1,000	$1,000	-	- %	-	- %
Uniform Expense	$850	$850	$850	-	- %	-	- %
Social Security	$5,935	$5,747	$5,747	$188	3.3%	$188	3.3%
Medicare	$1,388	$1,344	$1,344	$44	3.3%	$44	3.3%
SUTA	$171	$63	$63	$108	171.4%	$108	171.4%
Health Insurance	$16,964	$14,293	$14,293	$2,670	18.7%	$2,670	18.7%
Retirement	$5,568	$5,188	$5,188	$380	7.3%	$380	7.3%
Training	$1,000	$1,000	$1,000	-	- %	-	- %
Employee Appreciation	$600	$600	$600	-	- %	-	- %
Total	$129,307	$122,885	$122,885	$6,421	5.2%	$6,421	5.2%
Vehicle							
Repairs	$100	$100	$100	-	- %	-	- %
Gas and Oil	$475	$475	$475	-	- %	-	- %
Total	$575	$575	$575	-	- %	-	- %
Building & Office							
Supplies	$250	$250	$250	-	- %	-	- %
Postage	$400	$400	$400	-	- %	-	- %
Office & Printing	$1,800	$1,800	$1,800	-	- %	-	- %
Technology	$1,500	$1,500	$1,500	-	- %	-	- %
Minor Equipment	$500	$500	$500	-	- %	-	- %
Dues, Fees & Subscriptions	$500	$500	$500	-	- %	-	- %
Professional Fees	$1,000	$1,000	$1,000	-	- %	-	- %
Telecommunications	$3,000	$3,000	$3,000	-	- %	-	- %
Building Maintenance & Repair	$1,000	$1,000	$1,000	-	- %	-	- %
Miscellaneous	$3,100	$3,100	$3,100	-	- %	-	- %
Total	$13,050	$13,050	$13,050	-	- %	-	- %
Contractual Services							
Banking Fees	$3,000	$3,000	$3,000	-	- %	-	- %
Total	$3,000	$3,000	$3,000	-	- %	-	- %
Operating Total	$145,932	$139,510	$139,510	$6,421	4.6%	$6,421	4.6%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

MUNICIPAL COURT

	Budget FY 2027	Budget FY 2026	Forecast FY 2026	FY 2027 Budget Change from FY 2026 Forecast $ Change	FY 2027 Budget Change from FY 2026 Forecast % Change	FY 2027 Budget Change from FY 2026 Budget $ Change	FY 2027 Budget Change from FY 2026 Budget % Change
Personnel							
Temporary Labor	-	-	-	-	na	-	na
Total	-	-	-	-	na	-	na
Building & Office							
Miscellaneous	-	-	-	-	na	-	na
Total	-	-	-	-	na	-	na
Contractual Services							
Prisoner Costs	-	-	-	-	na	-	na
Court Administration Rent	$24,000	$24,000	$24,000	-	- %	-	- %
State Reimbursement	$1,000	$1,000	$1,000	-	- %	-	- %
Total	$25,000	$25,000	$25,000	-	- %	-	- %
Operating Total	$25,000	$25,000	$25,000	-	- %	-	- %

Note:

	FY 2027B	YTD 6/30/26	FY 2026F
Court Fine Revenue	$2,000	$5,560	$2,000
State Reimbursement	$1,000	$672	$1,000
Reimburse % of Fine Revenue	50.0%	12.1%	50.0%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

CAPITAL EXPENDITURES

	Budget FY 2027	Budget FY 2026	Forecast FY 2026	Future FY 2026	Actual June YTD FY 2026	FY 2027 Budget Change from FY 2026 Forecast $ Change	FY 2026 Forecast % Change	FY 2026 Budget $ Change	FY 2026 Budget % Change
Administration									
[Placeholder]	-	-	-	-	-	-	na	-	na
Subtotal	-	-	-	-	-	-	na	-	na
Police									
FY21 Patrol Vehicle (2021 Chevy Tahoe) *(1)*	-	$11,824	$11,824	-	$11,824	($11,824)	(100.0%)	($11,824)	(100.0%)
FY23 Patrol Vehicle (2022 Chevy Tahoe) *(2)*	$13,298	$13,298	$13,298	-	$13,298	-	-	-	-
FY24 Patrol Vehicle (2023 Chevy Tahoe 4WD) *(3)*	$15,340	$15,340	$15,340	-	$15,340	-	-	-	-
FY25 Patrol Vehicle (2024 Chevy Silverado 4WD) *(4)*	$16,998	$16,998	$16,998	-	$16,998	-	-	-	-
FY25 Patrol Vehicle (2024 Chevy Tahoe) *(5)*	$18,143	$18,143	$18,143	-	$18,143	-	-	-	-
FY26 Patrol Vehicle (2026 Chevy Tahoe) *(6)*	$19,885	$18,200	-	-	-	$19,885	na	$1,685	9.3%
FY27 Patrol Vehicle (TBD) *(7)*	$20,500	-	-	-	-	$20,500	na	$20,500	na
Ballistic Vest	$3,000	$3,000	$3,000	$2,290	$710	-	-	-	-
Service Firearms (13 Sets of Pistols, Shotguns, AR-15s)	-	$40,000	$40,000	$2,545	$37,455	($40,000)	(100.0%)	($40,000)	(100.0%)
Digital Camera System (In-Car and On-Body)	-	-	-	-	-	-	na	-	na
Cameras - Street Security	-	-	-	-	-	-	na	-	na
CPR, Stop The Bleed Training Equipment	-	$3,350	$3,350	$3,026	$324	($3,350)	(100.0%)	($3,350)	(100.0%)
Subtotal	$107,164	$140,153	$121,953	$7,862	$114,091	($14,789)	(12.1%)	($32,989)	(23.5%)
Public Works									
FY23 Trash Truck (2022 Ford F250) *(8)*	$10,797	$10,797	$10,797	-	$10,797	-	-	-	-
Skid Steer Broom Attachment	-	$10,245	$9,451	-	$9,451	($9,451)	(100.0%)	($10,245)	(100.0%)
Street Signs	-	-	-	-	-	-	na	-	na
Subtotal	$10,797	$21,042	$20,248	-	$20,248	($9,451)	(46.7%)	($10,245)	(48.7%)
Community Development									
FY23 Community Develop Truck (2023 Ford F150) *(9)*	$10,989	$10,989	$10,989	-	$10,989				
Park Beautification	-	-	-	-	-	-	na	-	na
Subtotal	$10,989	$10,989	$10,989	-	$10,989	-	-	-	-
Total	$128,950	$172,184	$153,189	$7,862	$145,328	($24,240)	(15.8%)	($43,234)	(25.1%)

Lease Financings	Cost	Rate	Term (yrs)	Annual Pmt	Lease Date	Mo 1st Pmt	Mo Last Pmt
(1) FY21 Patrol Vehicle Lease (2021 Chev Tahoe)	$54,569	2.73%	5	$11,824	Dec-21	Dec-22	Dec-25
(2) FY23 Patrol Vehicle Lease (2022 Chev Tahoe)	$56,320	5.80%	5	$13,298	Nov-22	Nov-23	Nov-27
(3) FY24 Patrol Vehicle Lease (2023 Chev Tahoe 4WD)	$65,366	5.58%	5	$15,340	Jan-24	Jan-25	Jan-29
(4) FY25 Patrol Vehicle Lease (2024 Chevy Silverado 4WD)	$73,604	4.99%	5	$16,998	Oct-24	Oct-25	Oct-29
(5) FY25 Patrol Vehicle Lease (2024 Chevy Tahoe)	$77,720	5.38%	5	$18,143	May-25	May-26	May-30
(6) FY26 Patrol Vehicle Lease (2026 Chevy Tahoe)	$85,184	5.38%	5	$19,885	Aug-26	Aug-27	Aug-31
(7) FY27 Patrol Vehicle Lease (TBD)	$87,500	5.52%	5	$20,500	TBD	TBD	TBD
(8) FY21 Public Works Truck (2020 Ford F150)	$31,933	2.77%	5	$6,740	Nov-20	Dec-20	Dec-24
(8) FY23 Trash Truck (2022 Ford F250)	$45,871	5.69%	5	$10,797	Oct-22	Oct-23	Oct-27
(9) FY23 Community Develop Truck (2023 Ford F150)	$47,290	5.22%	5	$10,989	Jan-23	Jan-24	Jan-28

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

PERSONNEL COSTS

			FY 2027 Budget														FY 2026			
						Additional Pay*														TMRS
		# FTE	FY 2027 Total	% Change Total	$ Change Total	Longevity	TCOLE Cert	Night Shift	Medical Cert	Lang Pay	Diploma Pay	FY 2027 Base	3.0% Increase	Pay Adjustmt	Base $ Change	Base % Change	FY 2026 Base	Additional Pay	FY 2026 Total	Retirement FY 2027
Administrative																				
Vacant	Town Administrator		-			-	-	-	-	-	-	-	-	-	-	na	-	-	-	-
Gurment, Brenda	Town Secretary		$67,925	3.3%	$2,148	$1,750	$1,000	-	-	-	-	$65,175	$1,898	-	$1,898	3.0%	$63,277	$2,500	$65,777	$3,946
Total		1	$67,925	3.3%	$2,148	$1,750	$1,000	-	-	-	-	$65,175	$1,898	-	$1,898	3.0%	$63,277	$2,500	$65,777	$3,946
Police																				
Martinez, Shannon	Chief of Police		$120,774	2.8%	$3,343	$3,000	$1,500	-	$1,500	-	-	$114,774	$3,343	-	$3,343	3.0%	$111,431	$6,000	$117,431	$7,017
Back, Lisbet	Lieutenant		$112,530	2.8%	$3,100	$2,500	$1,500	-	$1,500	-	$600	$106,430	$3,100	-	$3,100	3.0%	$103,330	$6,100	$109,430	$6,538
Sheehan, Aaron	Sergeant		$99,532	3.1%	$2,979	$2,250	$1,500	-	$1,500	-	$600	$93,682	$2,729	-	$2,729	3.0%	$90,953	$5,600	$96,553	$5,783
Coleman, Nathan	Sergeant		$89,409	2.9%	$2,502	$1,500	$500	-	$1,500	-	-	$85,909	$2,502	-	$2,502	3.0%	$83,407	$3,500	$86,907	$5,195
Richey, Robby	Sergeant		$89,046	3.1%	$2,701	$750	$500	$1,560	$1,500	-	$600	$84,136	$2,451	-	$2,451	3.0%	$81,685	$4,660	$86,345	$5,174
Wilson, Charles	Sergeant		$90,132	3.1%	$2,713	$2,000	$500	$1,560	$1,500	-	-	$84,572	$2,463	-	$2,463	3.0%	$82,109	$5,310	$87,419	$5,237
Sweet, Mandy	Officer		$74,290	3.2%	$2,296	$750	$1,500	-	$1,500	-	$300	$70,240	$2,046	-	$2,046	3.0%	$68,194	$3,800	$71,994	$4,316
Martinez, Taylor	Officer		$72,240	2.9%	$2,046	$500	-	-	$1,500	-	-	$70,240	$2,046	-	$2,046	3.0%	$68,194	$2,000	$70,194	$4,197
Lopez, Ronald	Officer		$74,219	3.1%	$2,259	$500	$500	$1,560	$1,500	$600	$600	$68,959	$2,009	-	$2,009	3.0%	$66,950	$5,010	$71,960	$4,312
Leach, Derek	Officer		$72,269	3.2%	$2,259	$250	-	$1,560	$1,500	-	-	$68,959	$2,009	-	$2,009	3.0%	$66,950	$3,060	$70,010	$4,199
[Prev. Smith, Jerry]	Officer		-	(100.0%)	($69,110)	-	-	-	-	-	-	-	-	-	($66,950)	(100.0%)	$66,950	$2,160	$69,110	-
Dito, Branden	Officer		$68,510	2.9%	$1,950	-	-	$1,560	-	-	-	$66,950	$1,950	-	$1,950	3.0%	$65,000	$1,560	$66,560	$3,980
[Vacant]	Officer		$65,000	na	$65,000	-	-	-	-	-	-	$65,000	-	-	$65,000	na	-	-	-	$3,777
Sandoval, Lisa	Dispatch Super		$64,729	3.3%	$2,054	$1,000	$1,500	-	-	-	$300	$61,929	$1,804	-	$1,804	3.0%	$60,125	$2,550	$62,675	$3,761
[Prev. Brady, Alicia]	Dispatch Super		-	(100.0%)	($62,330)	-	-	-	-	-	-	-	-	-	($58,580)	(100.0%)	$58,580	$3,750	$62,330	-
Walker, Ceciliah	Dispatcher		$56,010	3.3%	$1,772	$1,000	-	$1,560	-	$600	$600	$52,250	$1,522	-	$1,522	3.0%	$50,728	$3,510	$54,238	$3,254
Chavez, Christina	Dispatcher		$47,910	2.9%	$1,350	-	-	$1,560	-	-	-	$46,350	$1,350	-	$1,350	3.0%	$45,000	$1,560	$46,560	$2,784
[Vacant]	Dispatcher		$45,000	na	$45,000	-	-	-	-	-	-	$45,000	-	-	$45,000	na	-	-	-	$2,615
Total		16	$1,241,600	1.0%	$11,884	$16,000	$9,500	$10,920	$15,000	$1,200	$3,600	$1,185,380	$31,324	-	$15,794	1.4%	$1,169,586	$60,130	$1,229,716	$72,137
Public Works																				
Chambers, Tim	Director		$102,153	2.9%	$2,888	$3,000	-	-	-	-	-	$99,153	$2,888	-	$2,888	3.0%	$96,265	$3,000	$99,265	$5,935
Wilson, Scott	Foreman		$63,315	3.3%	$2,014	$2,750	-	-	-	-	-	$60,565	$1,764	-	$1,764	3.0%	$58,801	$2,500	$61,301	$3,679
Garcia, Adam	Utility Maint.		$54,736	3.3%	$1,771	$2,500	-	-	-	-	-	$52,236	$1,521	-	$1,521	3.0%	$50,715	$2,250	$52,965	$3,180
Anzaldo-Diaz, Marco	Sanitation		$46,004	3.5%	$1,561	$1,000	-	-	-	-	-	$45,004	$1,311	-	$1,311	3.0%	$43,693	$750	$44,443	$2,673
Brock, Tim	Utility Maint.		$41,200	3.0%	$1,200	-	-	-	-	-	-	$41,200	$1,200	-	$1,200	3.0%	$40,000	-	$40,000	$2,394
Crandle, Herman	Sanitation		$45,426	3.5%	$1,537	$1,250	-	-	-	-	-	$44,176	$1,287	-	$1,287	3.0%	$42,889	$1,000	$43,889	$2,639
Gray, Brinnith	Park Maint.		$43,186	2.9%	$1,236	$750	-	-	-	-	-	$42,436	$1,236	-	$1,236	3.0%	$41,200	$750	$41,950	$2,509
Total		7	$396,020	3.2%	$12,207	$11,250	-	-	-	-	-	$384,770	$11,207	-	$11,207	3.0%	$373,563	$10,250	$383,813	$23,009
Community Development																				
Williams, Jack	Director		$95,731	3.3%	$3,031	$250	-	-	-	-	-	$95,481	$2,781	-	$2,781	3.0%	$92,700	-	$92,700	$5,562
Total		1	$95,731	3.3%	$3,031	$250	-	-	-	-	-	$95,481	$2,781	-	$2,781	3.0%	$92,700	-	$92,700	$5,562
Total Salary & Wages		25	$1,801,276	1.7%	$29,270	$29,250	$10,500	$10,920	$15,000	$1,200	$3,600	$1,730,806	$47,210	-	$31,680	1.9%	$1,699,126	$72,880	$1,772,006	$104,654

Payroll Tax & TMRS Retirement Rates				
Social Security	6.20%		$111,679	6.2%
Medicare	1.45%		$26,118	1.5%
SUTA	1.90%	$9,000	$4,275	0.2%
Retirement	5.81%		$104,654	5.8%
Health Insurance-Opt In	$1,414		$305,345	17.0%
Health Insurance-Opt Out	$500		$42,000	2.3%
Total Burden			$594,071	33.0%

*Police Additional Pay (Annual)	
Longevity ($/yr svc) (Max $3k)	$250
TCOL Certificate - Intermediate	$500
TCOL Certificate - Advanced	$1,000
TCOL Certificate - Master	$1,500
Night Differential ($0.75/hour)	$1,560
Medical Certificate	$1,500
Associate's Degree	$300
Bachelor's Degree	$600
Master's Degree	$900
Language Skills	$600

Employee Appreciation Reward Program Allocation

Department	FTEs	% of FTEs	Amount
Administration	1	4.0%	$600
Police	16	64.0%	$9,600
Public Works	7	28.0%	$4,200
Community Development	1	4.0%	$600
Total	25	100.0%	$15,000

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

HEALTH INSURANCE

	FY 2027 Budget												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Department													
Administration	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$16,964
Police	$17,136	$17,136	$17,136	$17,136	$17,136	$17,136	$17,136	$17,136	$17,136	$17,136	$17,136	$17,136	$205,636
Public Works	$8,982	$8,982	$8,982	$8,982	$8,982	$8,982	$8,982	$8,982	$8,982	$8,982	$8,982	$8,982	$107,782
Community Development	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$16,964
Total	$28,945	$28,945	$28,945	$28,945	$28,945	$28,945	$28,945	$28,945	$28,945	$28,945	$28,945	$28,945	$347,345
# Employees													
Opt In													
Administration	1	1	1	1	1	1	1	1	1	1	1	1	
Police	10	10	10	10	10	10	10	10	10	10	10	10	
Public Works	6	6	6	6	6	6	6	6	6	6	6	6	
Community Development	1	1	1	1	1	1	1	1	1	1	1	1	
Subtotal	18	18	18	18	18	18	18	18	18	18	18	18	
Opt Out (With Comp)													
Administration	-	-	-	-	-	-	-	-	-	-	-	-	
Police	6	6	6	6	6	6	6	6	6	6	6	6	
Public Works	1	1	1	1	1	1	1	1	1	1	1	1	
Community Development	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	7	7	7	7	7	7	7	7	7	7	7	7	
Opt Out (No Comp)													
Administration	-	-	-	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	
Total	25	25	25	25	25	25	25	25	25	25	25	25	
Cost Per Employee													
Opt In	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	$1,414	
Opt Out (With Comp)	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	
Opt Out (No Comp)	-	-	-	-	-	-	-	-	-	-	-	-	

	FY 2026			FY 2027					
	Employees	Cost	Budget	Employees	Cost	Cost % Chg	Budget	$ Chg.	% Chg.
Opt In	18	$1,209	$261,080	18	$1,413.63	17.0%	$305,345	$44,265	17.0%
Opt Out (With Comp)	7	$500	$42,000	7	$500	- %	$42,000	-	- %
Opt Out (No Comp)	-	-	-	-	-	na	-	-	na
Total	25	$1,010	$303,080	25	$1,158	14.6%	$347,345	$44,265	14.6%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

INCOME STATEMENT

(FYE 9/30)

	Budget FY 2027	Budget FY 2026	Forecast FY 2026	FY 2027 Budget Change from FY 2026 Forecast $	FY 2027 Budget Change from FY 2026 Forecast %	FY 2027 Budget Change from FY 2026 Budget $	FY 2027 Budget Change from FY 2026 Budget %
Revenues							
Ad Valorem Tax	$2,901,138	$2,703,988	$2,731,968	$169,170	6.2%	$197,150	7.3%
Ad Valorem Penalties	-	-	-	-	na	-	na
Franchise Fees	$100,000	$100,000	$100,000	-	- %	-	- %
Building Permits	$60,000	$60,000	$60,000	-	- %	-	- %
Grants	$10,000	$10,000	$10,000	-	- %	-	- %
State Funds - PD - CE	$1,000	$1,000	$1,000	-	- %	-	- %
Court Fines	$2,000	$2,000	$2,000	-	- %	-	- %
Garbage	$32,000	$32,000	$32,000	-	- %	-	- %
Extra Bags	$11,500	$11,500	$11,500	-	- %	-	- %
Brush Pickup	$3,400	$3,400	$3,400	-	- %	-	- %
Alarm Monitoring	$35,000	$35,000	$35,000	-	- %	-	- %
Alarm Set-Up	$100	$100	$100	-	- %	-	- %
Interest Income	$50,000	$50,000	$50,000	-	- %	-	- %
Sale of Assets	-	-	-	-	na	-	na
Miscellaneous Revenue	$5,000	$5,000	$5,000	-	- %	-	- %
PD Miscellaneous Revenue	$500	$500	$500	-	- %	-	- %
Donations	-	-	-	-	na	-	na
PD Outside Training Income	-	-	-	-	na	-	na
Water Fund Reimbursement	$450,000	$450,000	$450,000	-	- %	-	- %
Total General Revenues	$3,661,638	$3,464,488	$3,492,468	$169,170	4.8%	$197,150	5.7%
Expenditures							
Administration							
Personnel Expenditures	$95,802	$90,442	$90,442	$5,360	5.9%	$5,360	5.9%
Building & Office Expenditures	$92,500	$92,500	$92,500	-	- %	-	- %
Contractual Services	$449,415	$449,415	$449,415	-	- %	-	- %
Capital Expenditures	-	-	-	-	na	-	na
Total Administration	$637,717	$632,357	$632,357	$5,360	0.8%	$5,360	0.8%
Community Development							
Personnel Expenditures	$129,307	$122,885	$122,885	$6,421	5.2%	$6,421	5.2%
Vehicle Expenditures	$575	$575	$575	-	- %	-	- %
Building & Office Expenditures	$13,050	$13,050	$13,050	-	- %	-	- %
Contractual Services	$3,000	$3,000	$3,000	-	- %	-	- %
Capital Expenditures	$10,989	$10,989	$10,989	-	- %	-	- %
Total Community Development	$156,921	$150,499	$150,499	$6,421	4.3%	$6,421	4.3%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

INCOME STATEMENT

(FYE 9/30)

	Budget FY 2027	Budget FY 2026	Forecast FY 2026	FY 2027 Budget Change from FY 2026 Forecast $	FY 2027 Budget Change from FY 2026 Forecast %	FY 2027 Budget Change from FY 2026 Budget $	FY 2027 Budget Change from FY 2026 Budget %
Police							
Personnel Expenditures	$1,691,437	$1,659,062	$1,639,800	$51,637	3.1%	$32,375	2.0%
Vehicle Expenditures	$48,225	$48,225	$48,225	-	- %	-	- %
Building & Office Expenditures	$182,794	$178,304	$178,304	$4,490	2.5%	$4,490	2.5%
Capital Expenditures	$107,164	$140,153	$121,953	($14,789)	(12.1%)	($32,989)	(23.5%)
Total Police	$2,029,620	$2,025,744	$1,988,282	$41,338	2.1%	$3,876	0.2%
Municipal Court							
Personnel Expenditures	-	-	-	-	na	-	na
Building & Office Expenditures	-	-	-	-	na	-	na
Contractual Services	$25,000	$25,000	$25,000	-	- %	-	- %
Total Municipal Court	$25,000	$25,000	$25,000	-	- %	-	- %
Public Works							
Personnel Expenditures	$583,561	$555,334	$555,334	$28,228	5.1%	$28,228	5.1%
Vehicle Expenditures	$35,000	$35,000	$35,000	-	- %	-	- %
Building & Office Expenditures	$50,997	$50,997	$50,997	-	- %	-	- %
City Service Costs	$129,000	$129,000	$129,000	-	- %	-	- %
Capital Expenditures	$10,797	$21,042	$20,248	($9,451)	(46.7%)	($10,245)	(48.7%)
Total Public Works	$809,355	$791,372	$790,578	$18,777	2.4%	$17,983	2.3%
Total General Fund Expenditures	$3,658,613	$3,624,973	$3,586,717	$71,897	2.0%	$33,641	0.9%
Net Income	$3,025	($160,485)	($94,248)	$97,273	(103.2%)	$163,510	(101.9%)
Net Income Excl. CapEx	$131,974	$11,699	$58,941	$73,033	123.9%	$120,276	1028.1%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

BALANCE SHEET

(FYE 9/30)

	Budget FY 2027	Budget FY 2026	Forecast 9/30/26	Actual 6/30/26	Actual 9/30/25	Actual 9/30/24
Assets						
FNB-Cash-Checking	$29,228	$24,498	$166,296	$166,296	$20,022	$72,346
Tex Pool	$1,014,837	$1,012,897	$894,837	$1,494,048	$1,223,146	$1,160,079
Petty Cash	$283	$360	$283	$283	$500	$500
Total Cash	$1,044,348	$1,037,755	$1,061,416	$1,660,627	$1,243,668	$1,232,925
Accounts Receivable-Franchise Fees	-	-	-	-	$4,987	$4,987
Accounts Receivable-Property Taxes	-	-	-	$83,198	$93,832	-
Accounts Receivable-Garbage	$8,558	$8,558	$8,088	$8,088	$7,562	$7,200
Accounts Receivable-Alarms	$3,558	$3,558	$4,931	$4,931	$5,095	$4,598
Due from Water Fund	-	-	-	$52,987	$21,307	-
Due from Project Fund	-	-	-	$7,952	-	-
Prepaid Expenses	-	-	-	$22,813	-	-
Total Assets	$1,056,464	$1,049,871	$1,074,435	$1,840,597	$1,376,450	$1,249,709
Liabilities						
Accounts Payable	-	-	$16,285	$16,285	$60,846	$56,816
Accrued Payroll Taxes	$9,328	$8,545	$28,514	$28,514	$26,801	$74,948
Accrued Salaries	$64,331	$58,929	$51,809	$51,809	$82,402	$28,079
Sales Tax Payable	$3,054	$3,014	$1,102	$1,102	$959	$1,540
Payable to Debt Service Fund	-	-	-	$36,806	$40,636	$6,278
Deferred Revenue	-	-	-	$83,198	$93,832	-
Total Liabilities	$76,713	$70,488	$97,709	$217,713	$305,476	$167,661
Reserves/Balances						
Surplus General Fund	$976,726	$1,139,868	$1,070,974	$1,070,974	$1,082,048	$1,153,940
Change In Fund Balance	$3,025	($160,485)	($94,248)	$551,910	($11,074)	($71,892)
Total Reserves/Balances	$979,750	$979,383	$976,726	$1,622,884	$1,070,974	$1,082,048
Total Liabilities & Balances	$1,056,464	$1,049,871	$1,074,435	$1,840,597	$1,376,450	$1,249,709
	-	-	-	-	-	-

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

STATEMENT OF CASH FLOWS

(FYE 9/30)

	Budget FY 2027	Budget FY 2026	Forecast 9/30/26
Operating Activities			
Net Income Excl. CapEx	$131,974	$11,699	$58,941
Adjustments to reconcile operating income to net cash provided by operating activities:			
Accounts Receivable-Franchise fees	-	-	$4,987
Accounts Receivable-Property Taxes	-	-	$93,832
Accounts Receivable-Garbage	($469)	($680)	($526)
Accounts Receivable-Alarms	$1,373	$1,445	$164
Due from Water Fund	-	-	$21,307
Due from Project Fund	-	-	-
Prepaid Expenses	-	-	-
Accounts Payable	($16,285)	-	($44,561)
Accrued Payroll Taxes	($19,186)	($15,365)	$1,712
Accrued Salaries	$12,523	$789	($30,593)
Sales Tax Payable	$1,952	$2,806	$143
Payable to Debt Service Fund	-	-	($40,636)
Deferred Revenue	-	-	($93,832)
Net Cash from Operating Activities	$111,882	$695	($29,062)
Investing Activities			
Capital Expenditures	($128,950)	($172,184)	($153,189)
Net Cash from Investing Activities	($128,950)	($172,184)	($153,189)
Financing Activities			
Transfers from/(to) Project Fund	-	-	-
Net Cash from Financing Activities	-	-	-
Net Change in Cash	($17,068)	($171,489)	($182,251)
Beginning of Period	$1,061,416	$1,209,244	$1,243,668
End of Period	$1,044,348	$1,037,755	$1,061,416

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

INCOME STATEMENT

(FYE 9/30)

	FY 2027 Budget													Budget
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027	FY 2026
Revenues														
Ad Valorem Tax	$72,528	$116,046	$870,341	$1,131,444	$522,205	$14,506	$29,011	$43,517	$43,517	$43,517	$14,506	-	$2,901,138	$2,703,988
Ad Valorem Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees	$60,000	$10,000	-	-	-	$20,000	-	$10,000	-	-	-	-	$100,000	$100,000
Building Permits	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$60,000	$60,000
Grants	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$10,000	$10,000
State Funds - PD - CE	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$1,000	$1,000
Court Fines	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$2,000	$2,000
Garbage	$320	$640	$1,280	$1,600	$1,920	$2,560	$2,880	$3,520	$3,840	$4,160	$4,480	$4,800	$32,000	$32,000
Extra Bags	$115	$230	$460	$575	$690	$920	$1,035	$1,265	$1,380	$1,495	$1,610	$1,725	$11,500	$11,500
Brush Pickup	$34	$68	$136	$170	$204	$272	$306	$374	$408	$442	$476	$510	$3,400	$3,400
Alarm Monitoring	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$35,000	$35,000
Alarm Set-Up	$8	$8	$8	$8	$8	$8	$8	$8	$8	$8	$8	$8	$100	$100
Interest Income	$4,167	$4,167	$4,167	$4,167	$4,167	$4,167	$4,167	$4,167	$4,167	$4,167	$4,167	$4,167	$50,000	$50,000
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	$417	$417	$417	$417	$417	$417	$417	$417	$417	$417	$417	$417	$5,000	$5,000
PD Miscellaneous Revenue	$42	$42	$42	$42	$42	$42	$42	$42	$42	$42	$42	$42	$500	$500
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PD Outside Training Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Fund Reimbursement	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$450,000	$450,000
Total General Revenues	$184,131	$178,117	$923,351	$1,184,922	$576,152	$89,391	$84,366	$109,809	$100,278	$100,747	$72,205	$58,168	$3,661,638	$3,464,488
Expenditures														
Administration														
Personnel Expenditures	$7,984	$7,984	$7,984	$7,984	$7,984	$7,984	$7,984	$7,984	$7,984	$7,984	$7,984	$7,984	$95,802	$90,442
Building & Office Expenditures	$7,708	$7,708	$7,708	$7,708	$7,708	$7,708	$7,708	$7,708	$7,708	$7,708	$7,708	$7,708	$92,500	$92,500
Contractual Services	$34,667	$41,667	$51,374	$34,667	$44,374	$34,667	$34,667	$34,667	$34,667	$34,667	$34,667	$34,667	$449,415	$449,415
Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Administration	$50,359	$57,359	$67,066	$50,359	$60,066	$50,359	$50,359	$50,359	$50,359	$50,359	$50,359	$50,359	$637,717	$632,357
Community Development														
Personnel Expenditures	$10,776	$10,776	$10,776	$10,776	$10,776	$10,776	$10,776	$10,776	$10,776	$10,776	$10,776	$10,776	$129,307	$122,885
Vehicle Expenditures	$48	$48	$48	$48	$48	$48	$48	$48	$48	$48	$48	$48	$575	$575
Building & Office Expenditures	$1,088	$1,088	$1,088	$1,088	$1,088	$1,088	$1,088	$1,088	$1,088	$1,088	$1,088	$1,088	$13,050	$13,050
Contractual Services	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250	$3,000	$3,000
Capital Expenditures	-	-	-	$10,989	-	-	-	-	-	-	-	-	$10,989	$10,989
Total Community Development	$12,161	$12,161	$12,161	$23,150	$12,161	$12,161	$12,161	$12,161	$12,161	$12,161	$12,161	$12,161	$156,921	$150,499
Police														
Personnel Expenditures	$140,953	$140,953	$140,953	$140,953	$140,953	$140,953	$140,953	$140,953	$140,953	$140,953	$140,953	$140,953	$1,691,437	$1,659,062
Vehicle Expenditures	$4,019	$4,019	$4,019	$4,019	$4,019	$4,019	$4,019	$4,019	$4,019	$4,019	$4,019	$4,019	$48,225	$48,225
Building & Office Expenditures	$15,233	$15,233	$15,233	$15,233	$15,233	$15,233	$15,233	$15,233	$15,233	$15,233	$15,233	$15,233	$182,794	$178,304
Capital Expenditures	$19,998	$13,298	-	$15,340	-	-	-	$38,643	-	-	$19,885	-	$107,164	$140,153
Total Police	$180,203	$173,503	$160,205	$175,545	$160,205	$160,205	$160,205	$198,848	$160,205	$160,205	$180,089	$160,205	$2,029,620	$2,025,744

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

INCOME STATEMENT

(FYE 9/30)

	FY 2027 Budget													Budget
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027	FY 2026
Municipal Court														
Personnel Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building & Office Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$25,000	$25,000
Total Municipal Court	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$25,000	$25,000
Public Works														
Personnel Expenditures	$48,630	$48,630	$48,630	$48,630	$48,630	$48,630	$48,630	$48,630	$48,630	$48,630	$48,630	$48,630	$583,561	$555,334
Vehicle Expenditures	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$2,917	$35,000	$35,000
Building & Office Expenditures	$4,250	$4,250	$4,250	$4,250	$4,250	$4,250	$4,250	$4,250	$4,250	$4,250	$4,250	$4,250	$50,997	$50,997
City Service Costs	$10,750	$10,750	$10,750	$10,750	$10,750	$10,750	$10,750	$10,750	$10,750	$10,750	$10,750	$10,750	$129,000	$129,000
Capital Expenditures	$10,797	-	-	-	-	-	-	-	-	-	-	-	$10,797	$21,042
Total Public Works	$77,343	$66,547	$66,547	$66,547	$66,547	$66,547	$66,547	$66,547	$66,547	$66,547	$66,547	$66,547	$809,355	$791,372
Total General Fund Expenditures	$322,149	$311,652	$308,062	$317,683	$301,062	$291,354	$291,354	$329,997	$291,354	$291,354	$311,239	$291,354	$3,658,613	$3,624,973
Net Income	($138,018)	($133,535)	$615,289	$867,239	$275,091	($201,963)	($206,988)	($220,188)	($191,076)	($190,607)	($239,034)	($233,186)	$3,025	($160,485)
Income Before Capital Expenditures	($107,223)	($120,237)	$615,289	$893,568	$275,091	($201,963)	($206,988)	($181,545)	($191,076)	($190,607)	($219,149)	($233,186)	$131,974	$11,699

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

BALANCE SHEET

(FYE 9/30)

	FY 2027 Budget												Budget	Forecast
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2026	FY 2026
Assets														
FNB-Cash-Checking	$22,839	$28,064	$145,877	$146,885	$148,072	$28,633	$29,073	$21,409	$27,762	$20,924	$24,985	$29,228	$24,498	$166,296
Tex Pool	$754,837	$694,837	$1,224,837	$2,034,837	$2,314,837	$2,234,837	$2,064,837	$1,864,837	$1,694,837	$1,454,837	$1,234,837	$1,014,837	$1,012,897	$894,837
Petty Cash	$283	$283	$283	$283	$283	$283	$283	$283	$283	$283	$283	$283	$360	$283
Total Cash	$777,959	$723,185	$1,370,998	$2,182,006	$2,463,192	$2,263,753	$2,094,193	$1,886,530	$1,722,882	$1,476,045	$1,260,105	$1,044,348	$1,037,755	$1,061,416
Accounts Receivable-Franchise Fees	$60,000	$10,000	-	-	-	$20,000	-	$10,000	-	-	-	-	-	-
Accounts Receivable-Property Taxes	$2,828,610	$2,712,564	$1,842,223	$710,779	$188,574	$174,068	$145,057	$101,540	$58,023	$14,506	-	-	-	-
Accounts Receivable-Garbage	$571	$1,141	$2,282	$2,853	$3,423	$4,564	$5,135	$6,276	$6,846	$7,417	$7,987	$8,558	$8,558	$8,088
Accounts Receivable-Alarms	$3,558	$3,558	$3,558	$3,558	$3,558	$3,558	$3,558	$3,558	$3,558	$3,558	$3,558	$3,558	$3,558	$4,931
Due from Water Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Project Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Insurance	$73,333	$66,667	$60,000	$53,333	$46,667	$40,000	$33,333	$26,667	$20,000	$13,333	$6,667	-	-	-
Total Assets	$3,744,031	$3,517,115	$3,279,061	$2,952,528	$2,705,414	$2,505,944	$2,281,276	$2,034,570	$1,811,309	$1,514,859	$1,278,317	$1,056,464	$1,049,871	$1,074,435
Liabilities														
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	$16,285
Accrued Payroll Taxes	$9,328	$12,198	$14,351	$6,458	$6,458	$8,610	$10,046	$12,198	$13,633	$5,740	$7,893	$9,328	$8,545	$28,514
Accrued Salaries	$64,331	$84,126	$98,971	$44,537	$44,537	$59,383	$69,280	$84,126	$94,023	$39,588	$54,434	$64,331	$58,929	$51,809
Sales Tax Payable	$3,054	$3,054	$3,054	$3,054	$3,054	$3,054	$3,054	$3,054	$3,054	$3,054	$3,054	$3,054	$3,014	$1,102
Payable to Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	$2,828,610	$2,712,564	$1,842,223	$710,779	$188,574	$174,068	$145,057	$101,540	$58,023	$14,506	-	-	-	-
Total Liabilities	$2,905,323	$2,811,942	$1,958,599	$764,828	$242,623	$245,116	$227,436	$200,918	$168,733	$62,889	$65,381	$76,713	$70,488	$97,709
Reserves/Balances														
Surplus General Fund	$976,726	$976,726	$976,726	$976,726	$976,726	$976,726	$976,726	$976,726	$976,726	$976,726	$976,726	$976,726	$1,139,868	$1,070,974
Change In Fund Balance	($138,018)	($271,553)	$343,736	$1,210,975	$1,486,066	$1,284,102	$1,077,114	$856,927	$665,851	$475,244	$236,210	$3,025	($160,485)	($94,248)
Total Reserves/Balances	$838,708	$705,173	$1,320,462	$2,187,701	$2,462,791	$2,260,828	$2,053,840	$1,833,652	$1,642,577	$1,451,970	$1,212,936	$979,750	$979,383	$976,726
Total Liabilities & Balances	$3,744,031	$3,517,115	$3,279,061	$2,952,528	$2,705,414	$2,505,944	$2,281,276	$2,034,570	$1,811,309	$1,514,859	$1,278,317	$1,056,464	$1,049,871	$1,074,435
	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

STATEMENT OF CASH FLOWS

(FYE 9/30)

	FY 2027 Budget												
	Oct-26	**Nov-26**	**Dec-26**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**FY 2027**
Operating Activity													
Income Before Capital Expenditures	($107,223)	($120,237)	$615,289	$893,568	$275,091	($201,963)	($206,988)	($181,545)	($191,076)	($190,607)	($219,149)	($233,186)	$131,974
Changes in working capital:													
Accounts Receivable-Franchise fees	($60,000)	$50,000	$10,000	-	-	($20,000)	$20,000	($10,000)	$10,000	-	-	-	-
Accounts Receivable-Property Taxes	($2,828,610)	$116,046	$870,341	$1,131,444	$522,205	$14,506	$29,011	$43,517	$43,517	$43,517	$14,506	-	-
Accounts Receivable-Garbage	$7,518	($571)	($1,141)	($571)	($571)	($1,141)	($571)	($1,141)	($571)	($571)	($571)	($571)	($469)
Accounts Receivable-Alarms	$1,373	-	-	-	-	-	-	-	-	-	-	-	$1,373
Due from Water Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Project Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Insurance	($73,333)	$6,667	$6,667	$6,667	$6,667	$6,667	$6,667	$6,667	$6,667	$6,667	$6,667	$6,667	-
Accounts Payable	($16,285)	-	-	-	-	-	-	-	-	-	-	-	($16,285)
Accrued Payroll Taxes	($19,186)	$2,870	$2,153	($7,893)	-	$2,153	$1,435	$2,153	$1,435	($7,893)	$2,153	$1,435	($19,186)
Accrued Salaries	$12,523	$19,794	$14,846	($54,434)	-	$14,846	$9,897	$14,846	$9,897	($54,434)	$14,846	$9,897	$12,523
Sales Tax Payable	$1,952	-	-	-	-	-	-	-	-	-	-	-	$1,952
Payable to Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	$2,828,610	($116,046)	($870,341)	#########	($522,205)	($14,506)	($29,011)	($43,517)	($43,517)	($43,517)	($14,506)	-	-
Cash From Operations	($252,662)	($41,477)	$647,813	$837,337	$281,187	($199,439)	($169,560)	($169,021)	($163,647)	($246,838)	($196,055)	($215,757)	$111,882
Investing Activity													
Capital Expenditures	($30,795)	($13,298)	-	($26,329)	-	-	-	($38,643)	-	-	($19,885)	-	($128,950)
Cash from Investing	($30,795)	($13,298)	-	($26,329)	-	-	-	($38,643)	-	-	($19,885)	-	($128,950)
Financing Activity													
Transfers from/(to) Project Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash from Financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Cash	($283,457)	($54,775)	$647,813	$811,008	$281,187	($199,439)	($169,560)	($207,664)	($163,647)	($246,838)	($215,939)	($215,757)	($17,068)
Beginning of Period	$1,061,416	$777,959	$723,185	$1,370,998	$2,182,006	$2,463,192	$2,263,753	$2,094,193	$1,886,530	$1,722,882	$1,476,045	$1,260,105	$1,061,416
End of Period	$777,959	$723,185	$1,370,998	$2,182,006	$2,463,192	$2,263,753	$2,094,193	$1,886,530	$1,722,882	$1,476,045	$1,260,105	$1,044,348	$1,044,348

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

CAPITAL EXPENDITURES

(FYE 9/30)

	FY 2027 Budget												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Administration													
[None]	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
Police													
FY21 Patrol Vehicle (2021 Chev Tahoe)	-	-	-	-	-	-	-	-	-	-	-	-	-
FY23 Patrol Vehicle (2022 Chev Tahoe)	-	$13,298	-	-	-	-	-	-	-	-	-	-	$13,298
FY24 Patrol Vehicle (2023 Chev Tahoe 4WD)	-	-	-	$15,340	-	-	-	-	-	-	-	-	$15,340
FY25 Patrol Vehicle (2024 Chevy Silver 4WD)	$16,998	-	-	-	-	-	-	-	-	-	-	-	$16,998
FY25 Patrol Vehicle (2024 Chevy Tahoe)	-	-	-	-	-	-	-	$18,143	-	-	-	-	$18,143
FY26 Patrol Vehicle (TBD)	-	-	-	-	-	-	-	-	-	-	$19,885	-	$19,885
FY27 Patrol Vehicle (TBD)	-	-	-	-	-	-	-	$20,500	-	-	-	-	$20,500
Ballistic Vest	$3,000	-	-	-	-	-	-	-	-	-	-	-	$3,000
Service Firearms (13 Sets)	-	-	-	-	-	-	-	-	-	-	-	-	-
Digital Camera System (In-Car and On-Body)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cameras - Street Security	-	-	-	-	-	-	-	-	-	-	-	-	-
CPR, Stop The Bleed Training Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	$19,998	$13,298	-	$15,340	-	-	-	$38,643	-	-	$19,885	-	$107,164
Public Works													
FY23 Trash Truck (2022 Ford F250)	$10,797	-	-	-	-	-	-	-	-	-	-	-	$10,797
Skid Steer Broom Attachment	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Signs	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	$10,797	-	-	-	-	-	-	-	-	-	-	-	$10,797
Community Development													
FY23 Comm Dev Truck (2023 Ford F150)	-	-	-	$10,989	-	-	-	-	-	-	-	-	$10,989
Park Beautification	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	$10,989	-	-	-	-	-	-	-	-	$10,989
Total	$30,795	$13,298	-	$26,329	-	-	-	$38,643	-	-	$19,885	-	$128,950

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

OPERATING RESERVE & CASH AVAILABLE FOR CAPITAL EXPENDITURE

Operating Expense Budget	$3,529,664
Operating Reserve %	25.0%
Operating Reserve	$882,416

	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27
Ending Cash Balance	$777,959	$723,185	$1,370,998	$2,182,006	$2,463,192	$2,263,753	$2,094,193	$1,886,530	$1,722,882	$1,476,045	$1,260,105	$1,044,348
Less Min Operating Reserve	($882,416)	($882,416)	($882,416)	($882,416)	($882,416)	($882,416)	($882,416)	($882,416)	($882,416)	($882,416)	($882,416)	($882,416)
Cash Available for Capex	($104,457)	($159,231)	$488,582	$1,299,590	$1,580,776	$1,381,337	$1,211,777	$1,004,114	$840,467	$593,629	$377,690	$161,932
Less Min Cash Avail for Capex	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)
Excess Cash Avail for Capex	($254,457)	($309,231)	$338,582	$1,149,590	$1,430,776	$1,231,337	$1,061,777	$854,114	$690,467	$443,629	$227,690	$11,932
Cash % of Operating Expense	22.0%	20.5%	38.8%	61.8%	69.8%	64.1%	59.3%	53.4%	48.8%	41.8%	35.7%	29.6%

Average	45.5%
Minimum	20.5%
Maximum	69.8%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
GENERAL FUND

Balance Sheet Inputs

		FY 2027 Budget												
Balance Sheet Date		Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Cash Transfer to (from) Tex Pool		($140,000)	($60,000)	$530,000	$810,000	$280,000	($80,000)	($170,000)	($200,000)	($170,000)	($240,000)	($220,000)	($220,000)	$120,000
FNB-Cash-checking - Min	$25,000													
FNB-Cash-checking - Max	$150,000													

	FY 2027B	
Accounts Receivable-Garbage	37	Days Sales Outstanding
Accounts Receivable-Alarms	37	Days Sales Outstanding
Sales Tax Payable	0.90%	% Building and Office Expenses

Accrued Salaries and Payroll Taxes:													
Accrued Salaries													
Total Salary Budget	$1,801,276												
Weeks per Pay Period	2												
Total Salaries Paid per Pay Period	$69,280												
Last Pay-Through Date Prior to FY Beginning	09/25/26												
Days Between Pay Period End and Pay Date	7												
Percent of Pay Period Accrued at Mo End	92.9%	121.4%	142.9%	64.3%	64.3%	85.7%	100.0%	121.4%	135.7%	57.1%	78.6%	92.9%	
Accrued Salaries at Mo End	$64,331	$84,126	$98,971	$44,537	$44,537	$59,383	$69,280	$84,126	$94,023	$39,588	$54,434	$64,331	
Accrued Payroll Taxes													
Accrued Payroll Taxes as % Accrued Salaries	14.5%												

Income Statement Inputs

		FY 2027 Budget												
		Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Seasonality:														
Ad Valorem Tax Receipts		2.5%	4.0%	30.0%	39.0%	18.0%	0.5%	1.0%	1.5%	1.5%	1.5%	0.5%	- %	100.0%
Ad Valorem Tax Fees		- %	- %	- %	- %	20.0%	20.0%	16.0%	16.0%	12.0%	12.0%	4.0%	- %	100.0%
Franchise Fees		60.0%	10.0%	- %	- %	- %	20.0%	- %	10.0%	- %	- %	- %	- %	100.0%
Garbage, Extra Bags, and Brush Pickup		1.0%	2.0%	4.0%	5.0%	6.0%	8.0%	9.0%	11.0%	12.0%	13.0%	14.0%	15.0%	100.0%
	% of Total													
Audit Fee	4.3%	- %	- %	50.0%	- %	50.0%	- %	- %	- %	- %	- %	- %	- %	100.0%
Tarrant Appraisal District	3.1%	- %	50.0%	50.0%	- %	- %	- %	- %	- %	- %	- %	- %	- %	100.0%
Other	92.6%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
Total Admin Dept Contr Svc	100.0%	7.7%	9.3%	11.4%	7.7%	9.9%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	100.0%

TOWN OF WESTOVER HILLS
FY 2027 BUDGET

WATER FUND

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

INCOME STATEMENT

(FYE 9/30)

	FY 2027			FY 2026					
	Budget	FY 2026B $ Change	FY 2026B % Change	Forecast FY 2026	Budget FY 2026	Last 3 Mo Forecast	YTD 6/30/26	Variance	Actual FY 2025
Revenues									
Water Revenues	$1,399,851	$103,003	7.9%	$1,296,848	$1,296,848	$500,475	$796,373	$0	$1,187,792
Sewer Revenues	$503,578	$169,909	50.9%	$333,669	$333,669	$48,710	$284,958	$0	$402,664
Total Revenues	$1,903,429	$272,912	16.7%	$1,630,517	$1,630,517	$549,186	$1,081,331	$0	$1,590,456
Cost of Goods Sold									
Water Cost	$751,814	$110,552	17.2%	$641,262	$641,262	$256,375	$384,887	$0	$633,942
Sewer Cost	$95,416	$6,957	7.9%	$88,459	$88,459	$1,113	$87,346	$0	$102,153
Total Cost of Goods Sold	$847,229	$117,508	16.1%	$729,721	$729,721	$257,488	$472,233	$0	$736,095
Gross Profit									
Water	$648,037	($7,549)	(1.2%)	$655,586	$655,586	$244,101	$411,485	$0	$553,850
Sewer	$408,162	$162,953	66.5%	$245,210	$245,210	$47,597	$197,613	$0	$300,511
Total Gross Profit	$1,056,200	$155,404	17.3%	$900,796	$900,796	$291,698	$609,098	$0	$854,361
Expenses									
Personnel									
Labor - Temporary Services	$1,000	$0	- %	$1,000	$1,000	$1,000	$0	$0	$0
Training & Education	$4,500	$0	- %	$4,500	$4,500	$4,500	$0	$0	$375
Total	$5,500	$0	- %	$5,500	$5,500	$5,500	$0	$0	$375
Building & Office									
Postage	$2,500	$0	- %	$2,500	$2,500	$2,043	$457	$0	$851
Office and Printing	$1,000	$0	- %	$1,000	$1,000	$615	$385	$0	$133
Tools & Misc. Hardware	$2,000	$0	- %	$2,000	$2,000	$2,000	$0	$0	$0
Dues, Fees & Subscriptions	$2,500	$0	- %	$2,500	$2,500	$875	$1,625	$0	$3,346
Professional Services	$10,000	$0	- %	$10,000	$10,000	$5,210	$4,790	$0	$2,199
Technology	$5,000	$0	- %	$5,000	$5,000	$1,821	$3,179	$0	$4,857
Miscellaneous	$2,000	$0	- %	$2,000	$2,000	($11,914)	$13,914	$0	$0
Total	$25,000	$0	- %	$25,000	$25,000	$650	$24,350	$0	$11,386
Contractual Service									
Attorney & Consultants	$0	$0	na	$0	$0	$0	$0	$0	$0
Services Contract	$0	$0	na	$0	$0	$0	$0	$0	$0
Water Impact Fees	$0	$0	na	$0	$0	($15,942)	$15,942	$0	$0
Reimbursement to General Fund	$450,000	$0	- %	$450,000	$450,000	$112,500	$337,500	$0	$409,745
Bank Service Fees	$1,600	$0	- %	$1,600	$1,600	$368	$1,232	$0	$4,037
Lock Box Fees	$6,000	$0	- %	$6,000	$6,000	$6,000	$0	$0	$341
Repairs	$10,000	$0	- %	$10,000	$10,000	$6,902	$3,098	$0	$23,564
Sewer Inspection and Derooting	$15,000	$0	- %	$15,000	$15,000	$15,000	$0	$0	$0
Street Repairs-Water Related	$8,000	$0	- %	$8,000	$8,000	$7,627	$373	$0	$0
Depreciation	$264,322	$89,322	51.0%	$225,000	$175,000	$36,309	$188,691	$50,000	$264,322
Accounting Fees	$0	$0	na	$0	$0	$0	$0	$0	$0
Interest	$0	$0	na	$0	$0	$0	$0	$0	$0
Total	$754,922	$89,322	13.4%	$715,600	$665,600	$168,764	$546,836	$50,000	$702,009

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

INCOME STATEMENT

(FYE 9/30)

	FY 2027			FY 2026					
	Budget	FY 2026B $ Change	FY 2026B % Change	Forecast FY 2026	Budget FY 2026	Last 3 Mo Forecast	YTD 6/30/26	Variance	Actual FY 2025
City Service Costs									
Supplies	$4,500	$0	- %	$4,500	$4,500	$1,728	$2,772	$0	$4,834
Water and Sewer Parts	$18,000	$0	- %	$18,000	$18,000	$14,776	$3,224	$0	$15,165
Minor Equipment	$8,000	$0	- %	$8,000	$8,000	$8,000	$0	$0	$164
Total	$30,500	$0	- %	$30,500	$30,500	$24,504	$5,996	$0	$20,163
Total Expenses	$815,922	$89,322	12.3%	$776,600	$726,600	$199,418	$577,182	$50,000	$733,933
Other Income & Expense									
Interest Income	$96,802	$12,127	14.3%	$84,675	$84,675	($9,005)	$93,680	$0	$122,256
Miscellaneous	$0	$0	na	$0	$0	($3,958)	$3,958	$0	$49,541
Total Other Income & Expense	$96,802	$12,127	14.3%	$84,675	$84,675	($12,963)	$97,638	$0	$171,797
Income Before Capital Expenditures	$337,080	$78,209	30.2%	$208,871	$258,871	$79,317	$129,554	($50,000)	$292,225
Capital Expenditures									
Water	($26,158)	$8,261	(24.0%)	($34,419)	($34,419)	($32,941)	($1,479)	$0	$0
Sewer	$0	$0	na	$0	$0	$0	$0	$0	$0
Total Capital Expenditures	($26,158)	$8,261	(24.0%)	($34,419)	($34,419)	($32,941)	($1,479)	$0	-
Net Income	$310,922	$86,470	38.5%	$174,452	$224,452	$46,376	$128,076	($50,000)	$292,225
Net Income Before Depreciation	$575,244	$175,792	44.0%	$399,452	$399,452	$82,685	$316,767	$0	$556,547
Income Before Capital Expenditures	$337,080	$78,209	30.2%	$208,871	$258,871	$79,317	$129,554	($50,000)	$292,225
Transfers to Project Fund	($2,992,168)	($2,947,652)	6621.6%	($117,015)	($44,516)	($117,015)	$0	($72,499)	$0
Transfers from Project Fund (In-Kind)	$1,400,000	$1,400,000	na	$0	$0	$0	$0	$0	$78,696
Change in Net Position	($1,255,088)	($1,469,444)	(685.5%)	$91,857	$214,355	($37,698)	$129,554	($122,499)	$370,921

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

BALANCE SHEET

(FYE 9/30)

	FY 2027			FY 2026				
	Budget	FY 2026B $ Change	FY 2026B % Change	Forecast FY 2026	Budget 9/30/26	Variance	Actual 6/30/26	Actual 9/30/25
Assets								
FNB Cash - Checking	$50,000	($100,000)	(66.7%)	$150,000	$150,000	-	$201,932	$54,919
Tex Pool	$1,021,854	($1,570,350)	(60.6%)	$3,324,735	$2,592,203	$732,532	$3,359,620	$3,065,941
Total Cash	$1,071,854	($1,670,349)	(60.9%)	$3,474,736	$2,742,204	$732,532	$3,561,552	$3,120,860
Water Receivable	$195,766	$14,815	8.2%	$158,393	$180,950	($22,557)	$158,393	$243,619
Sewer Receivable	$55,187	$16,192	41.5%	$67,892	$38,995	$28,897	$67,892	$87,394
Allowance for Uncollectible Accounts	($9,517)	($1,365)	16.7%	($51,243)	($8,153)	($43,090)	($51,243)	($51,243)
Due from General Fund	-	-	na	-	-	-	-	-
Due from Project Fund	$45,199	$32,600	258.8%	$45,199	$12,599	$32,600	$45,199	$12,599
Total Current Assets	$1,358,488	($1,608,107)	(54.2%)	$3,694,977	$2,966,595	$728,381	$3,781,793	$3,413,228
Property, Plant & Equip-Net	$5,268,578	$8,623	0.2%	$4,106,742	$5,259,955	($1,153,213)	$4,110,110	$4,297,322
Total Assets	$6,627,066	($1,599,484)	(19.4%)	$7,801,718	$8,226,550	($424,832)	$7,891,903	$7,710,550
Liabilities								
Accounts Payable	$139,087	$11,605	9.1%	$58,651	$127,482	($68,830)	$58,651	$29,189
Lease	-	-	na	-	-	-	-	-
Accrued Interest	-	-	na	-	-	-	-	-
Unearned Revenue	-	-	na	-	-	-	($500)	$8,843
Payable to General Fund	-	-	na	-	-	-	$52,987	$21,307
Payable to Projects Fund	-	-	na	-	-	-	-	-
Total Liabilities	$139,087	$11,605	9.1%	$58,651	$127,482	($68,830)	$111,138	$59,339
Net Assets								
Net Assets	$7,743,067	($141,646)	(1.8%)	$7,651,211	$7,884,714	($233,503)	$7,651,211	$7,280,288
Change in Net Assets to Date	($1,255,088)	($1,469,444)	(685.5%)	$91,857	$214,355	($122,499)	$129,554	$370,923
Total Net Assets	$6,487,979	($1,611,090)	(19.9%)	$7,743,067	$8,099,069	($356,002)	$7,780,765	$7,651,211
Total Liabilities & Net Assets	$6,627,066	($1,599,485)	(19.4%)	$7,801,718	$8,226,550	($424,832)	$7,891,903	$7,710,550
	-			-	-	-	-	-

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

STATEMENT OF CASH FLOWS

(FYE 9/30)

	FY 2027			FY 2026				
	Budget	FY 2026B $ Change	FY 2026B % Change	Forecast 9/30/26	Budget 9/30/26	Last 3 Mo Forecast	YTD 6/30/26	Variance
Income Before Capital Expenditures	$337,080	$78,209	30.2%	$208,871	$258,871	$79,317	$129,554	($50,000)
Depreciation	$264,322	$89,322	51.0%	$225,000	$175,000	$36,309	$188,691	$50,000
Changes in working capital:								
Water Receivable	($37,372)	($62,265)	(250.1%)	$85,225	$24,893	-	$85,225	$60,332
Sewer Receivable	$12,705	($4,375)	(25.6%)	$19,502	$17,080	-	$19,502	$2,422
Allowance for Uncollectible Accounts	($41,726)	($12,421)	42.4%	-	($29,305)	-	-	$29,305
Accounts Payable	$80,436	$118,646	(310.5%)	$29,462	($38,210)	-	$29,462	$67,672
Lease	-	-	na	-	-	-	-	-
Accrued Interest	-	-	na	-	-	-	-	-
Unearned Revenue	-	-	na	($8,843)	-	$500	($9,343)	($8,843)
Due to (from) General Fund	-	-	na	($21,307)	-	($52,987)	$31,680	($21,307)
Due to (from) Project Fund	-	-	na	($32,600)	-	-	($32,600)	($32,600)
Cash From Operations	$615,445	$207,115	50.7%	$505,310	$408,329	$63,139	$442,171	$96,981
Investing & Financing Activity								
Cash Transfers from (to) Project Fund	($2,992,168)	($2,947,652)	6621.6%	($117,015)	($44,516)	($117,015)	-	($72,499)
Capex - Water	($26,158)	$8,261	(24.0%)	($34,419)	($34,419)	($32,941)	($1,479)	-
Capex - Sewer	-	-	na	-	-	-	-	-
Cash from Investing	($3,018,326)	($2,939,391)	3723.8%	($151,434)	($78,935)	($149,955)	($1,479)	($72,499)
Net Cash Flow	($2,402,882)	($2,732,276)	(829.5%)	$353,876	$329,394	($86,816)	$440,692	$24,482
Beginning Cash	$3,474,736	$1,061,926	44.0%	$3,120,860	$2,412,810	$3,561,552	$3,120,860	$708,050
Ending Cash	$1,071,854	($1,670,349)	(60.9%)	$3,474,736	$2,742,204	$3,474,736	$3,561,552	$732,532
	-			-	-		-	-

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

INCOME STATEMENT

(FYE 9/30)

	FY 2027 Budget													Budget
	Oct-26	**Nov-26**	**Dec-26**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**FY 2027**	**FY 2026**
Revenues														
Water Revenues	$144,462	$93,125	$80,291	$61,040	$73,874	$86,708	$93,125	$105,959	$125,210	$170,130	$195,798	$170,130	$1,399,851	$1,296,848
Sewer Revenues	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$503,578	$333,669
Total Revenues	$186,426	$135,090	$122,256	$103,004	$115,839	$128,673	$135,090	$147,924	$167,175	$212,095	$237,763	$212,095	$1,903,429	$1,630,517
Cost of Goods Sold														
Water Cost	$75,365	$51,893	$46,025	$37,224	$43,091	$48,959	$51,893	$57,761	$66,563	$87,101	$98,837	$87,101	$751,814	$641,262
Sewer Cost	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$95,416	$88,459
Total Cost of Goods Sold	$83,316	$59,845	$53,977	$45,175	$51,043	$56,911	$59,845	$65,713	$74,514	$95,052	$106,788	$95,052	$847,229	$729,721
Gross Profit														
Water	$69,097	$41,232	$34,265	$23,816	$30,782	$37,749	$41,232	$48,198	$58,647	$83,029	$96,962	$83,029	$648,037	$655,586
Sewer	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$408,162	$245,210
Total Gross Profit	$103,110	$75,245	$68,279	$57,830	$64,796	$71,762	$75,245	$82,211	$92,661	$117,043	$130,975	$117,043	$1,056,200	$900,796
Expenses														
Personnel														
Labor - Temporary Services	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$1,000	$1,000
Training & Education	$375	$375	$375	$375	$375	$375	$375	$375	$375	$375	$375	$375	$4,500	$4,500
Total	$458	$458	$458	$458	$458	$458	$458	$458	$458	$458	$458	$458	$5,500	$5,500
Building & Office														
Postage	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$2,500	$2,500
Office and Printing	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$1,000	$1,000
Tools & Misc. Hardware	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$2,000	$2,000
Dues, Fees & Subscriptions	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$2,500	$2,500
Professional Services	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$10,000	$10,000
Technology	$417	$417	$417	$417	$417	$417	$417	$417	$417	$417	$417	$417	$5,000	$5,000
Miscellaneous	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$2,000	$2,000
Total	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$2,083	$25,000	$25,000
Contractual Services														
Attorney & Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services Contract	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement to General Fund	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$37,500	$450,000	$450,000
Bank Service Fees	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$1,600	$1,600
Lock Box Fees	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$6,000	$6,000
Repairs	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$10,000	$10,000
Sewer Inspection and Derooting	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$15,000	$15,000
Street Repairs-Water Related	$667	$667	$667	$667	$667	$667	$667	$667	$667	$667	$667	$667	$8,000	$8,000
Depreciation	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$264,322	$175,000
Accounting Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (incl. Capital Lease)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	$62,910	$62,910	$62,910	$62,910	$62,910	$62,910	$62,910	$62,910	$62,910	$62,910	$62,910	$62,910	$754,922	$665,600
City Service Costs														
Supplies	$375	$375	$375	$375	$375	$375	$375	$375	$375	$375	$375	$375	$4,500	$4,500
Water and Sewer Parts	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	$18,000	$18,000
Minor Equipment	$667	$667	$667	$667	$667	$667	$667	$667	$667	$667	$667	$667	$8,000	$8,000
Total	$2,542	$2,542	$2,542	$2,542	$2,542	$2,542	$2,542	$2,542	$2,542	$2,542	$2,542	$2,542	$30,500	$30,500
Total Expenses	$67,994	$67,994	$67,994	$67,994	$67,994	$67,994	$67,994	$67,994	$67,994	$67,994	$67,994	$67,994	$815,922	$726,600

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

INCOME STATEMENT

(FYE 9/30)

	FY 2027 Budget													Budget
	Oct-26	**Nov-26**	**Dec-26**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**FY 2027**	**FY 2026**
Other Income & Expense														
Interest Income	$9,697	$10,013	$10,174	$10,295	$10,068	$9,459	$8,914	$7,710	$6,509	$5,561	$4,629	$3,774	$96,802	$84,675
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Income (Expense)	$9,697	$10,013	$10,174	$10,295	$10,068	$9,459	$8,914	$7,710	$6,509	$5,561	$4,629	$3,774	$96,802	$84,675
Income Before Capital Expenditure	$44,814	$17,265	$10,459	$131	$6,870	$13,228	$16,166	$21,928	$31,177	$54,610	$67,610	$52,823	$337,080	$258,871
Capital Expenditures														
Water	($10,658)	-	-	($15,500)	-	-	-	-	-	-	-	-	($26,158)	($34,419)
Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditures	($10,658)	-	-	($15,500)	-	-	-	-	-	-	-	-	($26,158)	($34,419)
Net Income	$34,156	$17,265	$10,459	($15,369)	$6,870	$13,228	$16,166	$21,928	$31,177	$54,610	$67,610	$52,823	$310,922	$224,452
Income Before Capital Expenditures	$44,814	$17,265	$10,459	$131	$6,870	$13,228	$16,166	$21,928	$31,177	$54,610	$67,610	$52,823	$337,080	$258,871
Transfers to Project Fund	-	-	-	($213,239)	($213,239)	($213,239)	($446,573)	($446,573)	($364,826)	($364,826)	($364,826)	($364,826)	($2,992,168)	-
Transfers from Project Fd (In-Kind)	-	-	-	-	-	-	-	-	-	-	-	$1,400,000	$1,400,000	-
Change in Net Position	$44,814	$17,265	$10,459	($213,109)	($206,369)	($200,012)	($430,407)	($424,645)	($333,650)	($310,216)	($297,216)	$1,087,997	($1,255,088)	$258,871

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

BALANCE SHEET

(FYE 9/30)

	FY 2027 Budget												Budget
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2026
Assets													
FNB Cash - Checking	$140,303	$150,000	$150,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$150,000
Tex Pool	$3,433,131	$3,488,136	$3,529,602	$3,451,779	$3,243,169	$3,056,203	$2,643,333	$2,231,734	$1,906,640	$1,587,019	$1,293,870	$1,021,854	$2,592,203
Total Cash	$3,573,434	$3,638,136	$3,679,603	$3,501,779	$3,293,169	$3,106,203	$2,693,333	$2,281,734	$1,956,640	$1,637,019	$1,343,869	$1,071,854	$2,742,204
Water Receivable	$166,230	$107,157	$92,389	$70,237	$85,005	$99,773	$107,157	$121,926	$144,078	$195,766	$225,302	$195,766	$180,950
Sewer Receivable	$55,187	$55,187	$55,187	$55,187	$55,187	$55,187	$55,187	$55,187	$55,187	$55,187	$55,187	$55,187	$38,995
Allowance for Uncollectible	($9,517)	($9,517)	($9,517)	($9,517)	($9,517)	($9,517)	($9,517)	($9,517)	($9,517)	($9,517)	($9,517)	($9,517)	($8,153)
Due from General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Project Fund	$45,199	$45,199	$45,199	$45,199	$45,199	$45,199	$45,199	$45,199	$45,199	$45,199	$45,199	$45,199	$12,599
Total Current Assets	$3,830,532	$3,836,162	$3,862,860	$3,662,885	$3,469,042	$3,296,845	$2,891,359	$2,494,528	$2,191,586	$1,923,654	$1,660,040	$1,358,488	$2,966,595
Property, Plant & Equip-Net	$4,095,373	$4,073,346	$4,051,319	$4,044,792	$4,022,765	$4,000,739	$3,978,712	$3,956,685	$3,934,658	$3,912,631	$3,890,604	$5,268,578	$5,259,955
Total Assets	$7,925,905	$7,909,508	$7,914,180	$7,707,677	$7,491,808	$7,297,584	$6,870,070	$6,451,213	$6,126,244	$5,836,285	$5,550,644	$6,627,066	$8,226,550
Liabilities													
Accounts Payable	$138,024	$104,362	$98,574	$105,181	$95,681	$101,468	$104,362	$110,149	$118,831	$139,087	$150,662	$139,087	$127,482
Lease	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Payable to Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	$138,024	$104,362	$98,574	$105,181	$95,681	$101,468	$104,362	$110,149	$118,831	$139,087	$150,662	$139,087	$127,482
Net Assets													
Net Assets	$7,743,067	$7,743,067	$7,743,067	$7,743,067	$7,743,067	$7,743,067	$7,743,067	$7,743,067	$7,743,067	$7,743,067	$7,743,067	$7,743,067	$7,884,714
Change in Net Assets to Date	$44,814	$62,079	$72,538	($140,571)	($346,940)	($546,952)	($977,359)	($1,402,004)	($1,735,654)	($2,045,869)	($2,343,085)	($1,255,088)	$214,355
Total Net Assets	$7,787,881	$7,805,146	$7,815,605	$7,602,496	$7,396,127	$7,196,115	$6,765,708	$6,341,063	$6,007,414	$5,697,198	$5,399,982	$6,487,979	$8,099,069
Total Liabilities & Net Assets	$7,925,905	$7,909,508	$7,914,179	$7,707,677	$7,491,808	$7,297,583	$6,870,070	$6,451,213	$6,126,244	$5,836,285	$5,550,644	$6,627,066	$8,226,550
	-	-	-	-	-	-	-	-	-	-	-	-	-

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

STATEMENT OF CASH FLOWS

(FYE 9/30)

	FY 2027 Budget													Budget
	Oct-26	**Nov-26**	**Dec-26**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**FY 2027**	**FY 2026**
Operating Activity														
Income Before Capital Expenditures	$44,814	$17,265	$10,459	$131	$6,870	$13,228	$16,166	$21,928	$31,177	$54,610	$67,610	$52,823	$337,080	$258,871
Depreciation	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$22,027	$264,322	$175,000
Changes in working capital:														
Water Receivable	($7,836)	$59,072	$14,768	$22,152	($14,768)	($14,768)	($7,384)	($14,768)	($22,152)	($51,688)	($29,536)	$29,536	($37,372)	$24,893
Sewer Receivable	$12,705	-	-	-	-	-	-	-	-	-	-	-	$12,705	$17,080
Allowance for Uncollectible	($41,726)	-	-	-	-	-	-	-	-	-	-	-	($41,726)	($29,305)
Accounts Payable	$79,373	($33,662)	($5,788)	$6,606	($9,500)	$5,788	$2,894	$5,788	$8,681	$20,256	$11,575	($11,575)	$80,436	($38,210)
Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to (from) General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to (from) Project Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash From Operations	$109,356	$64,702	$41,467	$50,916	$4,629	$26,274	$33,702	$34,974	$39,733	$45,205	$71,676	$92,811	$615,445	$408,329
Investing & Financing Activity														
Transfer to Project Fund	-	-	-	($213,239)	($213,239)	($213,239)	($446,573)	($446,573)	($364,826)	($364,826)	($364,826)	($364,826)	($2,992,168)	($44,516)
Capex - Water	($10,658)	-	-	($15,500)	-	-	-	-	-	-	-	-	($26,158)	($34,419)
Capex - Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash from Investing & Financing	($10,658)	-	-	($228,739)	($213,239)	($213,239)	($446,573)	($446,573)	($364,826)	($364,826)	($364,826)	($364,826)	($3,018,326)	($78,935)
Net Cash Flow	$98,698	$64,702	$41,467	($177,823)	($208,611)	($186,965)	($412,871)	($411,599)	($325,094)	($319,621)	($293,150)	($272,015)	($2,402,882)	$329,394
Beginning Cash	$3,474,736	$3,573,434	$3,638,136	$3,679,603	$3,501,779	$3,293,169	$3,106,203	$2,693,333	$2,281,734	$1,956,640	$1,637,019	$1,343,869	$3,474,736	$2,412,810
Ending Cash	$3,573,434	$3,638,136	$3,679,603	$3,501,779	$3,293,169	$3,106,203	$2,693,333	$2,281,734	$1,956,640	$1,637,019	$1,343,869	$1,071,854	$1,071,854	$2,742,204

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

OPERATING RESERVE & CASH AVAILABLE FOR CAPITAL EXPENDITURE

Operating Expense Budget	$1,398,829
Operating Reserve %	25.0%
Operating Reserve	$349,707

	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27
Ending Cash Balance	$3,573,434	$3,638,136	$3,679,603	$3,501,779	$3,293,169	$3,106,203	$2,693,333	$2,281,734	$1,956,640	$1,637,019	$1,343,869	$1,071,854
Less Min Oper. Reserve	($349,707)	($349,707)	($349,707)	($349,707)	($349,707)	($349,707)	($349,707)	($349,707)	($349,707)	($349,707)	($349,707)	($349,707)
Cash Avail. for Capex	$3,223,727	$3,288,429	$3,329,895	$3,152,072	$2,943,461	$2,756,496	$2,343,625	$1,932,027	$1,606,933	$1,287,312	$994,162	$722,147
Less Min Cash Avail for Capex	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)
Excess Cash Avail for Capex	$3,073,727	$3,138,429	$3,179,895	$3,002,072	$2,793,461	$2,606,496	$2,193,625	$1,782,027	$1,456,933	$1,137,312	$844,162	$572,147
Cash % of Operating Expense	255.5%	260.1%	263.0%	250.3%	235.4%	222.1%	192.5%	163.1%	139.9%	117.0%	96.1%	76.6%
Average	189.3%											
Min	76.6%											
Max	263.0%											

Balance Sheet Assumptions

	2027B	
Accounts Receivable-Water	35	Days Sales Outstanding
Accounts Receivable-Sewer	40	Days Sales Outstanding
Allowance for Uncollectible Accounts	0.500%	% of Revenues
Accounts Payable	30	Days Expenses (Excl. Depreciation, Interest Expense)

	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2024
Cash Transfer to (from) Tex Pool	$98,699	$44,991	$31,293	($88,118)	($218,678)	($196,425)	($421,784)	($419,309)	($331,603)	($325,182)	($297,778)	($275,790)	
FNB-Cash-Checking Minimum	$50,000												
FNB-Cash-Checking Maximum	$150,000												

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

VOLUME, RATE AND GROSS PROFIT ASSUMPTIONS AND RESULTS

(FYE 9/30)

	FY 2027 Budget													Budget		
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027	FY 2026		
Volumes																
Water Seasonality (historical avg)	10.5%	6.5%	5.5%	4.0%	5.0%	6.0%	6.5%	7.5%	9.0%	12.5%	14.5%	12.5%	100.0%	100.0%		
Water Purchased (MG)	22.8	14.1	11.9	8.7	10.8	13.0	14.1	16.3	19.5	27.1	31.4	27.1	216.8	216.8		
Water Sold (MG) (a)	21.6	13.4	11.3	8.2	10.3	12.4	13.4	15.5	18.5	25.8	29.9	25.8	206.0	206.0		
Water Lost (%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)		
Sewer Purch'd (Tgal/Connectn) (b)	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	126.0	126.0		
Sewer Purch'd (MG) (b)	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	33.1	33.1		
Sewer Sold (MG) (b)	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	98.0	76.6		
Volumetric Rates															**% Change**	**$ Change**
Water Sale Price/Tgal	$6.230	$6.230	$6.230	$6.230	$6.230	$6.230	$6.230	$6.230	$6.230	$6.230	$6.230	$6.230	$6.230	$5.730	8.7%	
Water Cost/Tgal (c)	$2.706	$2.706	$2.706	$2.706	$2.706	$2.706	$2.706	$2.706	$2.706	$2.706	$2.706	$2.706	$2.706	$2.488	8.8%	$0.219
Sewer Sale Price/Tgal	$4.720	$4.720	$4.720	$4.720	$4.720	$4.720	$4.720	$4.720	$4.720	$4.720	$4.720	$4.720	$4.720	$3.820	23.6%	
Sewer Cost/Tgal (c)	$2.196	$2.196	$2.196	$2.196	$2.196	$2.196	$2.196	$2.196	$2.196	$2.196	$2.196	$2.196	$2.196	$1.777	23.6%	$0.419
Base Charges																
Water Base Charge/Mo	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00		
Water Connections	313	313	313	313	313	313	313	313	313	313	313	313	313	313		
Sewer Base Charge/Mo	$13.00	$13.00	$13.00	$13.00	$13.00	$13.00	$13.00	$13.00	$13.00	$13.00	$13.00	$13.00	$13.00	$13.00		
Sewer Connections	263	263	263	263	263	263	263	263	263	263	263	263	263	263		
Rate of Use (ROU) Cost (d)																
Max Daily Water Volume (MGD)	1.175	1.175	1.175	1.175	1.175	1.175	1.175	1.175	1.175	1.175	1.175	1.175	1.175	1.162		
Avg Daily Water Volume (MGD)	0.615	0.615	0.615	0.615	0.615	0.615	0.615	0.615	0.615	0.615	0.615	0.615	0.615	0.594		
Max Hourly Water Volume (MGD)	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.581		
Max Day Rate Assessed (c)	$159,498	$159,498	$159,498	$159,498	$159,498	$159,498	$159,498	$159,498	$159,498	$159,498	$159,498	$159,498	$159,498	$123,326		
Max Hour Rate Assessed (c)	$49,606	$49,606	$49,606	$49,606	$49,606	$49,606	$49,606	$49,606	$49,606	$49,606	$49,606	$49,606	$49,606	$21,546		
Sewer Mixed Liquor Suspended Solids (MLSS) Costs																
BOD Rate ($/lb)	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.2099	$0.2531		
TSS Rate ($/lb)	$0.4023	$0.4023	$0.4023	$0.4023	$0.4023	$0.4023	$0.4023	$0.4023	$0.4023	$0.4023	$0.4023	$0.4023	$0.1360	$0.1488		
BOD Concentration (mg/L)	71	71	71	71	71	71	71	71	71	71	71	71	71	105		
TSS Concentration (mg/L)	86	86	86	86	86	86	86	86	86	86	86	86	86	123		
Water Gross Profit																
Water Volume Revenue	$134,759	$83,422	$70,588	$51,337	$64,171	$77,005	$83,422	$96,256	$115,507	$160,427	$186,095	$160,427	$1,283,415	$1,180,412		
Water Base Charge Revenue	$9,703	$9,703	$9,703	$9,703	$9,703	$9,703	$9,703	$9,703	$9,703	$9,703	$9,703	$9,703	$116,436	$116,436		
Total Water Revenue	$144,462	$93,125	$80,291	$61,040	$73,874	$86,708	$93,125	$105,959	$125,210	$170,130	$195,798	$170,130	$1,399,851	$1,296,848		
Water Cost	$61,613	$38,141	$32,273	$23,472	$29,340	$35,207	$38,141	$44,009	$52,811	$73,349	$85,085	$73,349	$586,791	$539,409	**% Change**	**$ Change**
Rate of Use (ROU) Cost (d)	$13,652	$13,652	$13,652	$13,652	$13,652	$13,652	$13,652	$13,652	$13,652	$13,652	$13,652	$13,652	$163,823	$100,653	62.8%	$63,170
Meters Cost	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$1,200	$1,200		
Total Water COGS	$75,365	$51,893	$46,025	$37,224	$43,091	$48,959	$51,893	$57,761	$66,563	$87,101	$98,837	$87,101	$751,814	$641,262		
Water Gross Profit	$69,097	$41,232	$34,265	$23,816	$30,782	$37,749	$41,232	$48,198	$58,647	$83,029	$96,962	$83,029	$648,037	$655,586		
Water Gross Margin	*47.8%*	*44.3%*	*42.7%*	*39.0%*	*41.7%*	*43.5%*	*44.3%*	*45.5%*	*46.8%*	*48.8%*	*49.5%*	*48.8%*	*46.3%*	*50.6%*		

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

VOLUME, RATE AND GROSS PROFIT ASSUMPTIONS AND RESULTS

Sewer Gross Profit															**Jun-26 Act**
Volume Revenue (b)	$38,546	$38,546	$38,546	$38,546	$38,546	$38,546	$38,546	$38,546	$38,546	$38,546	$38,546	$38,546	$462,550	$292,641	$31,196
Base Charge Revenue	$3,419	$3,419	$3,419	$3,419	$3,419	$3,419	$3,419	$3,419	$3,419	$3,419	$3,419	$3,419	$41,028	$41,028	$3,419
Total Sewer Revenue	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$41,965	$503,578	$333,669	
Volumetric Charge	$6,065	$6,065	$6,065	$6,065	$6,065	$6,065	$6,065	$6,065	$6,065	$6,065	$6,065	$6,065	$72,774	$58,886	
BOD Charge (e)	$1,015	$1,015	$1,015	$1,015	$1,015	$1,015	$1,015	$1,015	$1,015	$1,015	$1,015	$1,015	$12,180	$16,979	
TSS Charge (e)	$797	$797	$797	$797	$797	$797	$797	$797	$797	$797	$797	$797	$9,562	$11,694	
Service Charge	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$900	$900	
Total Sewer COGS	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$7,951	$95,416	$88,459	7.9%
Sewer Gross Profit	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$34,014	$408,162	$245,210	
Sewer Gross Margin	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*81.1%*	*73.5%*	
Total Gross Profit	$103,110	$75,245	$68,279	$57,830	$64,796	$71,762	$75,245	$82,211	$92,661	$117,043	$130,975	$117,043	$1,056,200	$900,796	
Total Gross Margin	*55.3%*	*55.7%*	*55.8%*	*56.1%*	*55.9%*	*55.8%*	*55.7%*	*55.6%*	*55.4%*	*55.2%*	*55.1%*	*55.2%*	*55.5%*	*55.2%*	

Assumptions

Recent 5-Year Average Annual Water Sold (MG)	216.8
Budgeted Change in FY 2027 Water Sold	(5.0%)
FY 2027B Water Sold (MG)	206.0

Notes:

(a) Water Sold volumes reflect a -5.0% change relative to historical average volumes sold

(b) Sewer Volume Revenue is based on the average volume of water consumed by residential water meters during the preceding December, January, and February and is reset in April of each year. Projections for October through March reflect a continuation of the volumes underlying the Sewer Volume Revenue charges in effect currently. Projections for April forward reflect the projected difference in Water Sold volume as compared to the recent average volume. Sewer Volume Charge is based on actual number of residential sewer connections and City of Fort Worth's assumption of 10,500 Tgals/connection of sewer volume

(c) Source: Fort Worth Water and Wastewater Department annual Wholesale Water and Wholesale Wastewater Cost of Service Studies

(d) ROU charges are assessed at a constant rate from November through September of each fiscal year based on estimated peak water volumes, with the October invoice including a true-up based on actual peak water volume; see 'Rate of Use Calculation' page for detail of ROU calculation

(e) Biological Oxygen Demand (BOD) and Total Suspended Solids (TSS) charge calculations reflect: sewer volume x 8.34 lbs/gal weight of water x respective concentration x respective rate

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

CAPITAL EXPENDITURES

(FYE 9/30)

	Budget FY 2027	Forecast FY 2026	Budget FY 2026	FY 2027 Budget Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Water																
Bobcat Skid Steer, Attchmts *(1)*	-	$23,761	$23,761	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Utility Truck (2024 F150) *(2)*	$10,658	$10,658	$10,658	$10,658	-	-	-	-	-	-	-	-	-	-	-	$10,658
Water Utility Truck (2027 F450) *(3)*	$15,500	-	-	-	-	-	$15,500	-	-	-	-	-	-	-	-	$15,500
FY 2027 CapEx Program:																
Cast Iron Water Line Replcmt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water	$26,158	$34,419	$34,419	$10,658	-	-	$15,500	-	-	-	-	-	-	-	-	$26,158
Sanitary Sewer																
[None]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water & Sewer	$26,158	$34,419	$34,419	$10,658	-	-	$15,500	-	-	-	-	-	-	-	-	$26,158

Lease Financings	Cost	Rate	Term (yrs)	Annual Pmt	Lease Date	1st Pmt	Last Pmt
(1) Bobcat S650 T4	$66,938	6.64%	3	$23,761	Oct-23	Oct-23	Oct-25
(2) FY25 Water Truck (2024 F150)	$46,151	4.99%	5	$10,658	Oct-24	Oct-25	Oct-29

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
WATER FUND

RATE OF USE CALCULATION - FY 2027 BUDGET

	5-Yr Avg (gal)	Adjustment	FY 2027 Est (gal)	# SDs from 5-Yr Avg
Average Daily Usage	614,952	- %	614,952	-
Max Day Usage	1,119,000	5.0%	1,174,950	0.36
Max Hour Usage	2,549,400	5.0%	2,676,870	0.36
Max Day Usage in Excess of Avg Daily Usage			559,998	
Max Hour Usage in Excess of Max Day Usage			1,501,920	

Monthly Excess Maximum Daily and Hour Payment Calculation

	FY27 Est MGD	3-Yr Avg MGD	Charge/ MGD	ROU Based on FY27 Est	ROU Based on 3-Yr Avg	"Greater of" ROU
Max Day Excess Use Charge	0.559998	0.469145	$159,498	$89,319	$74,828	
Max Hour Excess Use Charge	1.501920	1.440640	$49,606	$74,504	$71,464	
Total Annual Payment				$163,823	$146,292	$163,823
Divided by 12 months						12
Monthly Rate of Use Payment						$13,652

Historical ROU Data from FW

Year of ROU Charge	Year of Water Usage	Avg Day Volume (MGD)	Max Day Volume (MGD)	Max Hourly Volume (MGD)	Max Day Volume Date	Max Hourly Volume Date	Max Hourly Volume Time	Max Day Above Avg Day (Curr Yr)	Max Day Above Avg Day (3yr Avg)	Max Hour Above Max Day (Curr Yr)	Max Hour Above Max Day (3yr Avg)	Max Day Excess Use Charge	Max Hour Excess Use Charge	Annual ROU Charge	Monthly ROU Charge
FY 2026	FY 2025	0.624	1.055	2.190	10/03/24	10/30/24	05:44-06:44	0.431	0.575	1.135	1.437	$123,326	$21,546	$101,869	$8,489
FY 2025	FY 2024	0.610	1.302	2.877	08/22/24	07/28/24	05:46-06:46	0.692	0.513	1.575	1.465	$100,828	$27,923	$113,765	$9,480
FY 2024	FY 2023	0.647	1.249	2.849	09/27/23	09/27/23	06:00-07:00	0.602	0.466	1.600	1.481	$128,609	$45,949	$150,892	$12,574
FY 2023	FY 2022	0.673	0.919	2.139	10/07/21	10/07/21	05:50-06:50	0.246	0.424	1.220	1.194	$200,862	$29,767	$120,622	$10,052
FY 2022	FY 2021	0.521	1.070	2.692	08/12/21	08/29/21	04:58-05:58	0.549	0.516	1.622	1.052	$105,207	$42,119	$126,114	$10,509
FY 2021	FY 2020	0.519	0.995	1.735	08/23/20	08/23/20	04:57-05:57	0.476	0.483	0.740	0.714	$121,788	$51,242	$95,835	$7,986
FY 2020	FY 2019	0.478	1.000	1.793	09/08/19	08/18/19	04:25-05:25	0.522	0.469	0.793	0.938	$156,337	$50,407	$121,658	$10,138
FY 2019	FY 2018	0.592	1.043	1.652	08/08/18	07/28/18	05:06-06:06	0.451	0.632	0.609	1.066	$159,516	$48,598	$152,653	$12,721
FY 2018	FY 2017	0.524	0.958	2.370	10/05/16	10/06/16	04:23-05:23	0.434	0.812	1.412	1.375	$148,319	$5,960	$128,635	$10,720
FY 2017	FY 2016	0.473	1.485	2.661	08/11/16	08/06/16	04:55-05:55	1.012	1.122	1.176	1.243	$128,074	$41,788	$195,602	$16,300
FY 2016	FY 2015	0.469	1.459	2.997	08/09/15	08/09/15	04:45-05:45	0.990	1.077	1.538	1.420	$156,017	$47,325	$235,287	$19,607
FY 2015	FY 2014	0.485	1.848	2.863	02/01/14	08/31/14	03:21-04:21	1.363	1.100	1.015	1.533	$179,738	$7,942	$253,118	$21,093
Trailing 5-Year Average		***0.615***	***1.119***	***2.549***											
Trailing 5-Year St. Dev.		***0.058***	***0.156***	***0.359***											

TOWN OF WESTOVER HILLS
FY 2027 BUDGET

PROJECT FUND

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
PROJECT FUND

INCOME STATEMENT

(FYE 9/30)

	FY 2027 Budget												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Revenues													
Interest Income (3.25%)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures													
CIP Improvements	-	-	-	$213,239	$213,239	$213,239	$213,239	$213,239	$131,493	$131,493	$131,493	$131,493	$1,592,168
Legal and Professional	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	$213,239	$213,239	$213,239	$213,239	$213,239	$131,493	$131,493	$131,493	$131,493	$1,592,168
Net Income	-	-	-	($213,239)	($213,239)	($213,239)	($213,239)	($213,239)	($131,493)	($131,493)	($131,493)	($131,493)	($1,592,168)
Transfer In from Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Out to Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In from Water Fund	-	-	-	$213,239	$213,239	$213,239	$446,573	$446,573	$364,826	$364,826	$364,826	$364,826	$2,992,168
Transfer Out to Water Fund (In-Kind)	-	-	-	-	-	-	-	-	-	-	-	($1,400,000)	($1,400,000)
Transfer In From Tarrant County	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Net Position	-	-	-	-	-	-	$233,333	$233,333	$233,333	$233,333	$233,333	($1,166,667)	-

BALANCE SHEET

(FYE 9/30)

	FY 2027 Budget												Budget
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2026
Assets													
Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable from Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable from Water Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Water & Sewer WIP	-	-	-	-	-	-	$233,333	$466,667	$700,000	$933,333	$1,166,667	-	-
Total Assets	-	-	-	-	-	-	$233,333	$466,667	$700,000	$933,333	$1,166,667	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserves/Balances													
Surplus Project Fund	-	-	-	-	-	-	-	-	-	-	-	-	$642,739
Change In Net Position	-	-	-	-	-	-	$233,333	$466,667	$700,000	$933,333	$1,166,667	-	($642,739)
Total Reserves/Balances	-	-	-	-	-	-	$233,333	$466,667	$700,000	$933,333	$1,166,667	-	$0
Total Liabilities & Balances	-	-	-	-	-	-	$233,333	$466,667	$700,000	$933,333	$1,166,667	-	$0
	-	-	-	-	-	-	-	-	-	-	-	-	-

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
PROJECT FUND

STATEMENT OF CASH FLOWS

(FYE 9/30)

	FY 2027 Budget												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Operating Activity													
Net Income	-	-	-	($213,239)	($213,239)	($213,239)	($213,239)	($213,239)	($131,493)	($131,493)	($131,493)	($131,493)	($1,592,168)
Changes in working capital:													
Receivable from Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable from Water Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash From Operations	-	-	-	($213,239)	($213,239)	($213,239)	($213,239)	($213,239)	($131,493)	($131,493)	($131,493)	($131,493)	($1,592,168)
Investing and Financing Activities													
Transfers In - Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Out - Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In - Water Fund	-	-	-	$213,239	$213,239	$213,239	$446,573	$446,573	$364,826	$364,826	$364,826	$364,826	$2,992,168
Transfer In From Tarrant County	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments in W&S Improvements	-	-	-	-	-	-	($233,333)	($233,333)	($233,333)	($233,333)	($233,333)	($233,333)	($1,400,000)
Cash from Investing, Financing	-	-	-	$213,239	$213,239	$213,239	$213,239	$213,239	$131,493	$131,493	$131,493	$131,493	$1,592,168
Net Change in Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning of Period	-	-	-	-	-	-	-	-	-	-	-	-	-
End of Period	-	-	-	-	-	-	-	-	-	-	-	-	-

SUPPORTING SCHEDULES - PROJECT EXPENDITURES AND BALANCES

	FY 2027 Budget												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Expensed Improvements													
FY24 CIP - Streets, Drainage, Other	-	-	-	-	-	-	-	-	-	-	-	-	-
FY25 CIP - Streets, Drainage, Other	-	-	-	-	-	-	-	-	-	-	-	-	-
FY26 CIP - Streets, Drainage, Other	-	-	-	$81,747	$81,747	$81,747	$81,747	$81,747	-	-	-	-	$408,733
FY27 CIP - Streets, Drainage, Other	-	-	-	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$1,183,435
Total	-	-	-	$213,239	$213,239	$213,239	$213,239	$213,239	$131,493	$131,493	$131,493	$131,493	$1,592,168
Improvement Capital Expenditures													
FY24 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
FY25 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
FY26 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
FY27 CIP - Water & Sewer	-	-	-	-	-	-	$233,333	$233,333	$233,333	$233,333	$233,333	$233,333	$1,400,000
Total	-	-	-	-	-	-	$233,333	$233,333	$233,333	$233,333	$233,333	$233,333	$1,400,000
Water & Sewer WIP													
FY24 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
FY25 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
FY26 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
FY27 CIP - Water & Sewer	-	-	-	-	-	-	$233,333	$466,667	$700,000	$933,333	$1,166,667	-	-
Total	-	-	-	-	-	-	$233,333	$466,667	$700,000	$933,333	$1,166,667	-	-
Transfer Out to Water Fund													
FY24 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
FY25 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
FY26 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
FY27 CIP - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	$1,400,000	$1,400,000
Total	-	-	-	-	-	-	-	-	-	-	-	$1,400,000	$1,400,000

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
FY2024 CAPITAL IMPROVEMENT PLAN

Estimated Project Expense Schedule

FY2024 CIP	FY 2027												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	**FY 2027**
Activity													
Design & Survey	-	-	-	-	-	-	-	-	-	-	-	-	-
Constr Admin & Inspect	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction by Type													
Wastewater	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Streets, Drainage, Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-
All Expenditures by Type													
Water and Wastewater (PF CapEx)	-	-	-	-	-	-	-	-	-	-	-	-	-
Street, Gnl Cond, Oth (GF Exp)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-

FY2024 CIP Program - Remaining Open Projects Only

Project	Details	FY26 Budgeted Amount	FY26 YTD 6/30/26	FY26 Future	FY26 Forecast	FY27 Budget
Street Repair	Shady Oaks Ln Pavement & Subgrade					
	Deepdale Dr Mill and Overlay, Partial Onyx					
	Arles Ct Curb, Gutter, Pavement					
	Subtotal	-	$352,466	-	$352,466	-
	Indian Creek Dr (1700 Block and 6200 Block)					
	Westover Dr (including Base Repairs)					
	Subtotal	$212,788	$229,925	-	$229,925	-
Total		**$212,788**	**$582,391**	**-**	**$582,391**	**-**

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
FY2025 CAPITAL IMPROVEMENT PLAN

Estimated Project Expense Schedule

FY2025 CIP	FY 2027												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	**FY 2027**
Activity													
Design & Survey	-	-	-	-	-	-	-	-	-	-	-	-	-
Constr Admin & Inspect	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Construction by Type													
Wastewater	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Streets, Drainage, Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-
All Expenditures by Type													
Water and Wastewater (PF CapEx)	-	-	-	-	-	-	-	-	-	-	-	-	-
Street, Gnl Cond, Oth (GF Exp)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-

FY2025 CIP Program - Remaining Open Projects Only

Project	Details	FY26 Budget	FY26 YTD 6/30/26	FY26 Future	FY26 Forecast	FY27 Budget
Street Lights	FY25 street light program (3 Lights)	$42,900	$17,992	-	$17,992	-
Park Drainage	Park drainage headwall restoration	$10,000	$7,952	-	$7,952	-
Total		**$52,900**	**$25,944**	**-**	**$25,944**	**-**

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
FY2026 CAPITAL IMPROVEMENT PLAN

Estimated Project Expense Schedule

FY2026 CIP	FY 2027												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	**FY 2027**
Activity													
Design & Survey	-	-	-	-	-	-	-	-	-	-	-	-	-
Constr Admin & Inspect	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	$81,747	$81,747	$81,747	$81,747	$81,747	-	-	-	-	$408,733
Total	**-**	**-**	**-**	**$81,747**	**$81,747**	**$81,747**	**$81,747**	**$81,747**	**-**	**-**	**-**	**-**	**$408,733**
Construction by Type													
Wastewater	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Streets, Drainage, Other	-	-	-	$81,747	$81,747	$81,747	$81,747	$81,747	-	-	-	-	$408,733
Total	-	-	-	$81,747	$81,747	$81,747	$81,747	$81,747	-	-	-	-	$408,733
All Expenditures by Type													
Water and Wastewater (PF CapEx)	-	-	-	-	-	-	-	-	-	-	-	-	-
Street, Gnl Cond, Oth (GF Exp)	-	-	-	$81,747	$81,747	$81,747	$81,747	$81,747	-	-	-	-	$408,733
Total	-	-	-	$81,747	$81,747	$81,747	$81,747	$81,747	-	-	-	-	$408,733

FY2026 CIP Program - Remaining Open Projects Only

Project	Details	FY26 Budget	FY26 YTD 6/30/26	FY26 Future	FY26 Forecast	FY27 Budget
Street Micro-Surfacing	Merrymount, Valley Ridge, Deepdale	$90,000	$11,100	-	$11,100	-
Street Lights	14 street lights	$316,800	$10,400	$19,600	$30,000	$408,733
Security Cameras	Security cameras on the 3 street lights from FY25 CIP program	$25,600	$27,856	-	$27,856	-
Total		**$432,400**	**$49,356**	**$19,600**	**$68,956**	**$408,733**

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
FY2027 CAPITAL IMPROVEMENT PLAN

Estimated Project Expense Schedule

FY2027 CIP	FY 2027												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	**FY 2027**
Activity													
Design & Survey	-	-	-	-	-	-	-	-	-	-	-	-	-
Constr Admin & Inspect	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	$131,493	$131,493	$131,493	$364,826	$364,826	$364,826	$364,826	$364,826	$364,826	$2,583,435
Total	**-**	**-**	**-**	**$131,493**	**$131,493**	**$131,493**	**$364,826**	**$364,826**	**$364,826**	**$364,826**	**$364,826**	**$364,826**	**$2,583,435**
Construction by Type													
Wastewater	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	$233,333	$233,333	$233,333	$233,333	$233,333	$233,333	$1,400,000
Streets, Drainage, Other	-	-	-	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$1,183,435
Total	-	-	-	$131,493	$131,493	$131,493	$364,826	$364,826	$364,826	$364,826	$364,826	$364,826	$2,583,435
All Expenditures by Type													
Water and Wastewater (PF CapEx)	-	-	-	-	-	-	$233,333	$233,333	$233,333	$233,333	$233,333	$233,333	$1,400,000
Street, Gnl Cond, Oth (GF Exp)	-	-	-	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$131,493	$1,183,435
Total	-	-	-	$131,493	$131,493	$131,493	$364,826	$364,826	$364,826	$364,826	$364,826	$364,826	$2,583,435

FY2027 CIP Program Cost by Project

Project	Details	FY27 Budget
Street Micro-Surfacing	Westover Terrace, Valley Ridge, Wyatt, Canterbury	$79,725
Stormwater Projects	69 Westover Terrace Inlet Upgrades	$37,500
	Public Works Access Road Culvert Channel	$415,000
	Westover Drive Drainage Study	$66,210
	Westover Drive Culvert Replacement	$250,000
	2016 Deepdale Drive Relief Swale	$335,000
Cast Iron Water Line Replacement	50% of Merrymount cast iron pipe replacement project	$1,400,000
Total		**$2,583,435**

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
PROJECT FUND
CAPITAL IMPROVEMENT PLAN

Project	Activity	CIP Year	GF	WF	Total
Street Lights	Installation of 14 street lights	FY26 CIP	$408,733		$408,733
Street Micro-Surfacing	Westover Terrace, Valley Ridge, Wyatt, Canterbury	FY27 CIP	$79,725		$79,725
Stormwater Projects	69 Westover Terrace Inlet Upgrades	FY27 CIP	$37,500		$37,500
	Public Works Access Road Culvert Channel	FY27 CIP	$415,000		$415,000
	Westover Drive Drainage Study	FY27 CIP	$66,210		$66,210
	Westover Drive Culvert Replacement	FY27 CIP	$250,000		$250,000
	2016 Deepdale Drive Relief Swale	FY27 CIP	$335,000		$335,000
Cast Iron Water Line Replacement	50% of Merrymount cast iron pipe replacement project	FY27 CIP		$1,400,000	$1,400,000
Total			$1,592,168	$1,400,000	$2,992,168

FY25 CIP	-
FY26 CIP	$408,733
FY27 CIP	$2,583,435
Total	$2,992,168

TOWN OF WESTOVER HILLS
FY 2027 BUDGET

DEBT SERVICE FUND

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
DEBT SERVICE FUND

INCOME STATEMENT

(FYE 9/30)

	FY 2027 Budget												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Revenues													
Ad Valorem Tax	$21,417	$34,267	$257,002	$334,102	$154,201	$4,283	$8,567	$12,850	$12,850	$12,850	$4,283	-	$856,673
Ad Valorem Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income (Captured in GF)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Debt Service Revenues	$21,417	$34,267	$257,002	$334,102	$154,201	$4,283	$8,567	$12,850	$12,850	$12,850	$4,283	-	$856,673
Expenditures													
Interest - 2030 C.O.'s	$2,798	$2,798	$2,798	$2,798	$2,521	$2,160	$2,160	$2,160	$2,160	$2,160	$2,160	$2,160	$28,833
Interest - 2032 C.O.'s	$1,966	$1,966	$1,966	$1,966	$1,829	$1,692	$1,692	$1,692	$1,692	$1,692	$1,692	$1,692	$21,539
Interest - 2033 C.O.'s	$1,101	$1,101	$1,101	$1,101	$1,043	$984	$984	$984	$984	$984	$984	$984	$12,338
Interest - 2035 C.O.'s	$5,031	$5,031	$5,031	$5,031	$4,789	$4,547	$4,547	$4,547	$4,547	$4,547	$4,547	$4,547	$56,742
Interest - 2038 C.O.'s	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	$10,896	$10,896	$10,896	$10,896	$10,182	$9,384	$9,384	$9,384	$9,384	$9,384	$9,384	$9,384	$119,452
Net Income	$10,521	$23,371	$246,106	$323,206	$144,019	($5,100)	($817)	$3,467	$3,467	$3,467	($5,100)	($9,384)	$737,221

BALANCE SHEET

(FYE 9/30)

	FY 2027 Budget												Budget
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2026
Assets													
Cash	$169,300	$203,567	$460,569	$794,671	$148,495	$152,779	$161,345	$174,195	$187,045	$199,896	$147,877	$147,877	$142,058
Ad Valorem Taxes - Current	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable from General fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$169,300	$203,567	$460,569	$794,671	$148,495	$152,779	$161,345	$174,195	$187,045	$199,896	$147,877	$147,877	$142,058
Liabilities													
Accrued Interest - 2030 C.O.'s	$6,807	$9,605	$12,403	$15,200	$936	$3,096	$5,256	$7,417	$9,577	$11,737	$936	$3,096	$4,010
Accrued Interest - 2032 C.O.'s	$4,916	$6,882	$8,848	$10,814	$846	$2,538	$4,230	$5,923	$7,615	$9,307	$846	$2,538	$2,949
Accrued Interest - 2033 C.O.'s	$2,753	$3,854	$4,955	$6,056	$492	$1,477	$2,461	$3,445	$4,430	$5,414	$492	$1,477	$1,652
Accrued Interest - 2035 C.O.'s	$12,578	$17,609	$22,641	$27,672	$2,273	$6,820	$11,367	$15,914	$20,461	$25,008	$2,273	$6,820	$7,547
Accrued Interest - 2038 C.O.'s	-	-	-	-	-	-	-	-	-	-	-	-	-
Payable to Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Payable - 2030 C.O.'s	$1,185,000	$1,185,000	$1,185,000	$1,185,000	$915,000	$915,000	$915,000	$915,000	$915,000	$915,000	$915,000	$915,000	$1,185,000
Notes Payable - 2032 C.O.'s	$1,650,000	$1,650,000	$1,650,000	$1,650,000	$1,420,000	$1,420,000	$1,420,000	$1,420,000	$1,420,000	$1,420,000	$1,420,000	$1,420,000	$1,650,000
Notes Payable - 2033 C.O.'s	$755,000	$755,000	$755,000	$755,000	$675,000	$675,000	$675,000	$675,000	$675,000	$675,000	$675,000	$675,000	$755,000
Notes Payable - 2035 C.O.'s	$1,610,000	$1,610,000	$1,610,000	$1,610,000	$1,455,000	$1,455,000	$1,455,000	$1,455,000	$1,455,000	$1,455,000	$1,455,000	$1,455,000	$1,610,000
Notes Payable - 2038 C.O.'s	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	$5,227,054	$5,237,950	$5,248,846	$5,259,742	$4,469,548	$4,478,931	$4,488,315	$4,497,699	$4,507,082	$4,516,466	$4,469,548	$4,478,931	$5,216,158
Reserves/Balances													
Surplus Debt Service Fund	($5,068,275)	($5,068,275)	($5,068,275)	($5,068,275)	($5,068,275)	($5,068,275)	($5,068,275)	($5,068,275)	($5,068,275)	($5,068,275)	($5,068,275)	($5,068,275)	($5,756,158)
Change In Fund Balance	$10,521	$33,891	$279,997	$603,203	$747,222	$742,122	$741,305	$744,771	$748,238	$751,704	$746,604	$737,221	$682,058
Total Reserves/Balances	($5,057,754)	($5,034,383)	($4,788,278)	($4,465,072)	($4,321,053)	($4,326,153)	($4,326,970)	($4,323,503)	($4,320,037)	($4,316,570)	($4,321,671)	($4,331,054)	($5,074,100)
Total Liabilities & Balances	$169,300	$203,567	$460,568	$794,671	$148,495	$152,778	$161,345	$174,195	$187,045	$199,895	$147,877	$147,877	$142,058
	-	-	-	-	-	-	-	-	-	-	-	-	-

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
DEBT SERVICE FUND

STATEMENT OF CASH FLOWS

(FYE 9/30)

	FY 2027 Budget												
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Operating Activity													
Net Income	$10,521	$23,371	$246,106	$323,206	$144,019	($5,100)	($817)	$3,467	$3,467	$3,467	($5,100)	($9,384)	$737,221
Change in Working Capital	$10,896	$10,896	$10,896	$10,896	($55,194)	$9,384	$9,384	$9,384	$9,384	$9,384	($46,918)	$9,384	($2,226)
Cash From Operations	$21,417	$34,267	$257,002	$334,102	$88,824	$4,283	$8,567	$12,850	$12,850	$12,850	($52,018)	-	$734,994
Investing and Financing Activities													
Proceeds - Issuance of 2035 C.O.'s	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds - Issuance of 2038 C.O.'s	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayments - 2030 C.O.'s	-	-	-	-	($270,000)	-	-	-	-	-	-	-	($270,000)
Repayments - 2032 C.O.'s	-	-	-	-	($230,000)	-	-	-	-	-	-	-	($230,000)
Repayments - 2033 C.O.'s	-	-	-	-	($80,000)	-	-	-	-	-	-	-	($80,000)
Repayments - 2035 C.O.'s	-	-	-	-	($155,000)	-	-	-	-	-	-	-	($155,000)
Repayments - 2038 C.O.'s	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out - Project Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash from Investing, Financing	-	-	-	-	($735,000)	-	-	-	-	-	-	-	($735,000)
Net Change in Cash	$21,417	$34,267	$257,002	$334,102	($646,176)	$4,283	$8,567	$12,850	$12,850	$12,850	($52,018)	-	($6)
Beginning of Period	$147,883	$169,300	$203,567	$460,569	$794,671	$148,495	$152,779	$161,345	$174,195	$187,045	$199,896	$147,877	$147,883
End of Period	$169,300	$203,567	$460,569	$794,671	$148,495	$152,779	$161,345	$174,195	$187,045	$199,896	$147,877	$147,877	$147,877

NOTES TO FINANCIAL STATEMENTS

		FY 2027 Budget												
		Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY 2027
Income Statement Inputs														
Total Net Taxable Value	$697,388,959													
Debt Service Tax Rate	0.12284													
Seasonality of Ad Valorem Tax Receipts		2.5%	4.0%	30.0%	39.0%	18.0%	0.5%	1.0%	1.5%	1.5%	1.5%	0.5%	- %	100.0%
Ad Valorem Tax Revenues		$21,417	$34,267	$257,002	$334,102	$154,201	$4,283	$8,567	$12,850	$12,850	$12,850	$4,283	-	$856,673
Total Debt Service (accrual basis)														
Interest - Certificates of Obligation		$10,896	$10,896	$10,896	$10,896	$10,182	$9,384	$9,384	$9,384	$9,384	$9,384	$9,384	$9,384	$119,452
Repayments of Notes Payable		-	-	-	-	$735,000	-	-	-	-	-	-	-	$735,000
Total Debt Service		$10,896	$10,896	$10,896	$10,896	$745,182	$9,384	$9,384	$9,384	$9,384	$9,384	$9,384	$9,384	$854,452
Total Debt Advances		-	-	-	-	-	-	-	-	-	-	-	-	-

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
DEBT SERVICE FUND

NOTES TO FINANCIAL STATEMENTS

Annual Debt Service & Debt Service Tax Rate (cash basis)

	Debt Service						Required Tax Rate					
FY	CO-2030	CO-2032	CO-2033	CO-2035	CO-2039	Total	CO-2030	CO-2032	CO-2033	CO-2035	CO-2039	Total
2018	-					-						
2019	$135,101					$135,101	$0.02377					$0.02377
2020	$162,638					$162,638	$0.02891					$0.02891
2021	$189,522	$26,614				$216,135	$0.03467	$0.00487				$0.03954
2022	$215,555	$164,821	$8,701			$389,077	$0.03889	$0.02974	$0.00157			$0.07020
2023	$240,739	$182,819	$67,063	-		$490,620	$0.04046	$0.03072	$0.01127	$0.00000		$0.08245
2024	$260,144	$200,531	$71,144	$208,031		$739,850	$0.03797	$0.02927	$0.01038	$0.03036		$0.10798
2025	$273,912	$217,957	$80,094	$208,438		$780,399	$0.03826	$0.03044	$0.01119	$0.02911		$0.10899
2026	$287,112	$235,097	$88,869	$208,094		$819,171	$0.03923	$0.03212	$0.01214	$0.02843		$0.11193
2027	$299,747	$251,951	$92,513	$212,469	-	$856,678	$0.04298	$0.03613	$0.01327	$0.03047	$0.00000	$0.12284
2028	$311,814	$268,519	$101,025	$211,563	-	$892,920	$0.04405	$0.03793	$0.01427	$0.02989	$0.00000	$0.12615
2029	$318,386	$284,801	$104,406	$210,469	-	$918,061	$0.04432	$0.03964	$0.01453	$0.02929	$0.00000	$0.12778
2030	$324,533	$300,797	$112,656	$209,188	-	$947,173	$0.04450	$0.04125	$0.01545	$0.02869	$0.00000	$0.12988
2031		$306,578	$130,644	$212,625	-	$649,847		$0.04142	$0.01765	$0.02873	$0.00000	$0.08780
2032		$312,217	$133,413	$210,781	-	$656,410		$0.04156	$0.01776	$0.02806	$0.00000	$0.08737
2033			$131,138	$208,750	-	$339,888			$0.01720	$0.02738	$0.00000	$0.04457
2034				$211,438	-	$211,438				$0.02732	$0.00000	$0.02732
2035				$208,844	-	$208,844				$0.02658	$0.00000	$0.02658
2036					-	-					$0.00000	$0.00000
2037					-	-					$0.00000	$0.00000
2038					-	-					$0.00000	$0.00000
2039					-	-					$0.00000	$0.00000
Total	$3,019,202	$2,752,697	$1,121,664	$2,520,688	-	$9,414,251						

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
DEBT SERVICE FUND

AMORTIZATION SCHEDULE - 2.833% C.O. DUE 02/15/30

Date of Issuance	08/14/18
Form of Debt	C.O.
Amount of Issuance	$2,500,000
Term	12 Years
Maturity Date	02/15/30
Interest Rate	2.833%
Credit Rating	Not Rated
Interest Calculation Method	30/360
Principal Payment Dates	Each 2/15
Interest Payment Dates	Each 2/15, 8/15
Debt Issuance Costs	$27,000

Amortization Schedule by Fiscal Year

	Principal				Interest				
Fiscal Year	**Beginning Balance**	**Advances**	**Repayments**	**Ending Balance**	**Beginning Balance**	**Accrual**	**Payments**	**Ending Balance**	**Debt Service**
2018	-	$2,500,000	-	$2,500,000	-	$9,247	-	$9,247	-
2019	$2,500,000	-	($65,000)	$2,435,000	$9,247	$69,094	($70,101)	$8,240	$135,101
2020	$2,435,000	-	($95,000)	$2,340,000	$8,240	$67,501	($67,638)	$8,102	$162,638
2021	$2,340,000	-	($125,000)	$2,215,000	$8,102	$63,914	($64,522)	$7,495	$189,522
2022	$2,215,000	-	($155,000)	$2,060,000	$7,495	$60,031	($60,555)	$6,971	$215,555
2023	$2,060,000	-	($185,000)	$1,875,000	$6,971	$55,113	($55,739)	$6,345	$240,739
2024	$1,875,000	-	($210,000)	$1,665,000	$6,345	$49,565	($50,144)	$5,765	$260,144
2025	$1,665,000	-	($230,000)	$1,435,000	$5,765	$43,002	($43,912)	$4,856	$273,912
2026	$1,435,000	-	($250,000)	$1,185,000	$4,856	$36,266	($37,112)	$4,010	$287,112
2027	$1,185,000	-	($270,000)	$915,000	$4,010	$28,833	($29,747)	$3,096	$299,747
2028	$915,000	-	($290,000)	$625,000	$3,096	$20,882	($21,814)	$2,164	$311,814
2029	$625,000	-	($305,000)	$320,000	$2,164	$12,305	($13,386)	$1,083	$318,386
2030	$320,000	-	($320,000)	-	$1,083	$3,450	($4,533)	-	$324,533
Total	**-**	**$2,500,000**	**($2,500,000)**	**-**	**-**	**$519,202**	**($519,202)**	**-**	$3,019,202

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
DEBT SERVICE FUND

AMORTIZATION SCHEDULE - 1.430% C.O. DUE 02/15/32

Date of Issuance	11/17/20
Form of Debt	C.O.
Amount of Issuance	$2,500,000
Term	12 Years
Maturity Date	02/15/32
Interest Rate	1.430%
Credit Rating	Not Rated
Interest Calculation Method	30/360
Principal Payment Dates	Each 2/15
Interest Payment Dates	Each 2/15, 8/15
Debt Issuance Costs	$30,000

Amortization Schedule by Fiscal Year

	Principal				Interest				
Fiscal Year	**Beginning Balance**	**Advances**	**Repayments**	**Ending Balance**	**Beginning Balance**	**Accrual**	**Payments**	**Ending Balance**	**Debt Service**
2021	-	$2,500,000	-	$2,500,000	-	$31,083	($26,614)	$4,469	$26,614
2022	$2,500,000	-	($130,000)	$2,370,000	$4,469	$34,588	($34,821)	$4,236	$164,821
2023	$2,370,000	-	($150,000)	$2,220,000	$4,236	$32,550	($32,819)	$3,968	$182,819
2024	$2,220,000	-	($170,000)	$2,050,000	$3,968	$30,227	($30,531)	$3,664	$200,531
2025	$2,050,000	-	($190,000)	$1,860,000	$3,664	$27,617	($27,957)	$3,325	$217,957
2026	$1,860,000	-	($210,000)	$1,650,000	$3,325	$24,721	($25,097)	$2,949	$235,097
2027	$1,650,000	-	($230,000)	$1,420,000	$2,949	$21,539	($21,951)	$2,538	$251,951
2028	$1,420,000	-	($250,000)	$1,170,000	$2,538	$18,072	($18,519)	$2,091	$268,519
2029	$1,170,000	-	($270,000)	$900,000	$2,091	$14,318	($14,801)	$1,609	$284,801
2030	$900,000	-	($290,000)	$610,000	$1,609	$10,278	($10,797)	$1,090	$300,797
2031	$610,000	-	($300,000)	$310,000	$1,090	$6,042	($6,578)	$554	$306,578
2032	$310,000	-	($310,000)	-	$554	$1,662	($2,217)	-	$312,217
Total	**-**	**$2,500,000**	**($2,500,000)**	**-**	**-**	**$252,697**	**($252,697)**	**-**	$2,752,697

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
DEBT SERVICE FUND

AMORTIZATION SCHEDULE - 1.750% C.O. DUE 02/15/33

Date of Issuance	02/14/22
Form of Debt	C.O.
Amount of Issuance	$1,000,000
Term	12 Years
Maturity Date	02/15/33
Interest Rate	1.750%
Credit Rating	Not Rated
Interest Calculation Method	30/360
Principal Payment Dates	Each 2/15
Interest Payment Dates	Each 2/15, 8/15
Debt Issuance Costs	$30,000

Amortization Schedule by Fiscal Year

	Principal				Interest				
Fiscal Year	**Beginning Balance**	**Advances**	**Repayments**	**Ending Balance**	**Beginning Balance**	**Accrual**	**Payments**	**Ending Balance**	**Debt Service**
2022	-	$1,000,000	-	$1,000,000	-	$10,889	($8,701)	$2,188	$8,701
2023	$1,000,000	-	($50,000)	$950,000	$2,188	$16,953	($17,063)	$2,078	$67,063
2024	$950,000	-	($55,000)	$895,000	$2,078	$16,023	($16,144)	$1,958	$71,144
2025	$895,000	-	($65,000)	$830,000	$1,958	$14,952	($15,094)	$1,816	$80,094
2026	$830,000	-	($75,000)	$755,000	$1,816	$13,705	($13,869)	$1,652	$88,869
2027	$755,000	-	($80,000)	$675,000	$1,652	$12,338	($12,513)	$1,477	$92,513
2028	$675,000	-	($90,000)	$585,000	$1,477	$10,828	($11,025)	$1,280	$101,025
2029	$585,000	-	($95,000)	$490,000	$1,280	$9,198	($9,406)	$1,072	$104,406
2030	$490,000	-	($105,000)	$385,000	$1,072	$7,427	($7,656)	$842	$112,656
2031	$385,000	-	($125,000)	$260,000	$842	$5,370	($5,644)	$569	$130,644
2032	$260,000	-	($130,000)	$130,000	$569	$3,128	($3,413)	$284	$133,413
2033	$130,000	-	($130,000)	-	$284	$853	($1,138)	-	$131,138
Total	**-**	**$1,000,000**	**($1,000,000)**	**-**	**-**	**$121,664**	**($121,664)**	**-**	$1,121,664

TOWN OF WESTOVER HILLS
FY 2027 BUDGET
DEBT SERVICE FUND

AMORTIZATION SCHEDULE - 3.750% C.O. DUE 02/15/35

Date of Issuance	03/22/23
Form of Debt	C.O.
Amount of Issuance	$2,000,000
Term	12 Years
Maturity Date	02/15/35
Interest Rate	3.750%
Credit Rating	Not Rated
Interest Calculation Method	30/360
Principal Payment Dates	Each 2/15
Interest Payment Dates	Each 2/15, 8/15
Debt Issuance Costs	$30,000

Amortization Schedule by Fiscal Year

	Principal				Interest				
Fiscal Year	**Beginning Balance**	**Advances**	**Repayments**	**Ending Balance**	**Beginning Balance**	**Accrual**	**Payments**	**Ending Balance**	**Debt Service**
2023	-	$2,000,000	-	$2,000,000	-	$39,375	-	$39,375	-
2024	$2,000,000	-	($105,000)	$1,895,000	$39,375	$72,539	($103,031)	$8,883	$208,031
2025	$1,895,000	-	($140,000)	$1,755,000	$8,883	$67,781	($68,438)	$8,227	$208,438
2026	$1,755,000	-	($145,000)	$1,610,000	$8,227	$62,414	($63,094)	$7,547	$208,094
2027	$1,610,000	-	($155,000)	$1,455,000	$7,547	$56,742	($57,469)	$6,820	$212,469
2028	$1,455,000	-	($160,000)	$1,295,000	$6,820	$50,813	($51,563)	$6,070	$211,563
2029	$1,295,000	-	($165,000)	$1,130,000	$6,070	$44,695	($45,469)	$5,297	$210,469
2030	$1,130,000	-	($170,000)	$960,000	$5,297	$38,391	($39,188)	$4,500	$209,188
2031	$960,000	-	($180,000)	$780,000	$4,500	$31,781	($32,625)	$3,656	$212,625
2032	$780,000	-	($185,000)	$595,000	$3,656	$24,914	($25,781)	$2,789	$210,781
2033	$595,000	-	($190,000)	$405,000	$2,789	$17,859	($18,750)	$1,898	$208,750
2034	$405,000	-	($200,000)	$205,000	$1,898	$10,500	($11,438)	$961	$211,438
2035	$205,000	-	($205,000)	-	$961	$2,883	($3,844)	-	$208,844
Total	**-**	**$2,000,000**	**($2,000,000)**	**-**	**-**	**$520,688**	**($520,688)**	**-**	$2,520,688