

Town of Westlake FY 2025-26 Budget

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Tarrant County Clerk
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Mary Louise Nicholson
County Clerk
by **ngorena**

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Legally-Required Cover Page

Texas Local Government Code §102.007(d) requires the following information to be published as a cover page for the adopted budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of $607,995, which is a 14.87 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $369,294.63.

The members of the governing body voted on the budget as follows:
FOR: Duane, Smith, Yackira, Reeves, Gautier

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Property Tax Rate Comparison	FY2026	FY2025
Total Property Tax Rate	$0.185000	$0.167880
No-New-Revenue Total Property Tax Rate	$0.179030	$0.188515
No-New-Revenue Maintenance & Operations Tax Rate	$0.125503	$0.102907
Voter Approval Total Property Tax Rate	$0.205756	$0.210692
Debt Rate	$0.055000	$0.050000

The total amount of debt obligations outstanding is $51,857,000, as of October 1, 2025.

Transmittal Letter

Honorable Mayor and Town Council:

In accordance with the Texas Local Government Code, I am pleased to submit the annual budget for the Town of Westlake Fiscal Year 2026. The fiscal year begins October 1, 2025, and ends September 30, 2026.

BUDGET OVERVIEW

The Fiscal Year 2025-2026 Annual Operating Budget and Capital Improvement Plan totals $34,973,808 in revenue and $31,002,720 in expenditures. This is an increase of approximately 5% from the FY2025 adopted budget and includes the following changes:

- Tax rate of $0.185 per $100 of property value
- Total full-time equivalent positions of 55.5, which includes a net 3 increase
- Inclusion of $1,376,500 in capital expenditures and service level adjustments
- Plans for a $3,971,088 contribution to fund balance across all funds to reduce future debt needs

This budget was carefully prepared through the collective efforts of all departments, balancing the identified needs of the Town with a sustainable and sound financial plan. The budget is focused on achieving the following goals:

- Continuing high-quality services and responsive customer service
- Leaning out departmental operations budgets
- Preparing a balanced budget that creates a surplus for future CIP and equipment replacements
- Retaining and attracting employees who support the community's vision
- Offering transparency into the financial plans and status of the Town

BUDGET STRATEGIES

The proposed budget is influenced by the following: State of Texas law and policy, Council direction, fiscal & budgetary policies, recommendations from the Town Manager, input from citizens, Government Finance Officers Association guidelines, and general budgeting principles.

TOWN COUNCIL POLICIES & PRIORITIES

The Town Council worked with a third party during FY25 to develop a strategic plan for the Town, including the Academy, which includes a financial sustainability plan, influences future capital spending, and guides future development, programs, and services. The strategic plan was heavily relied upon for the development of the budget.

VISION

Westlake will continually preserve its unique charm and natural beauty, promoting a vibrant community and cultivating strategic partnerships with residents and corporate stakeholders.

MISSION

Westlake provides a superior quality of life through excellent municipal service delivery and world-class education.

FISCAL & BUDGETARY POLICIES

The Town's fiscal and budgetary policies address the Town's operating budgets, revenue management, expenditure control, fund balance/retained earnings, debt management, grants, economic development, audits, internal controls, and asset management. These policies are included in our annual budget document for residents to review and staff to use as a guiding set of principles each year.

BUDGET PRINCIPLES

The Town's budget principles for sound fiscal management include:

- Plan, manage, and fund debt service and related service delivery programs
- Maintain fund balance in accordance with the policy and future obligations
- Oversee facilities and infrastructure
- Provide exceptional and responsive public services
- Provide competitive employee compensation

CLOSING

In summary, we are proud to present a balanced budget that includes necessary investments to ensure staff are able to continue to deliver services to our residents and visitors. Throughout FY26, Town staff will:

- Review departmental budget expenditures and communicate needs to Council
- Monitor revenue sources and make appropriate recommendations
- Report on the financial standing of the Town
- Implement the additional resources requested in a timely and effective manner
- Implement the newly adopted capital improvement/replacement plan
- Develop a building envelope program for prudent facility maintenance

In adherence to our fiscal policies, the budget will continue to be monitored monthly, and regular updates will be provided to the Town Council. The budget is intended to be a tool that communicates how revenues will be collected in order to meet service delivery needs that may arise within our community. It is expected that these amounts will need to be adjusted during the year, which will be handled in line with the approved budget transfer policy or presented to Council for amendment.

We are very fortunate to work alongside a team of professionals in our academic and municipal areas and to serve with a Town Council that is committed to successful governance. This annual budget was provided for public inspection ahead of the public hearings on the proposed tax rate and annual operating budget, held on Tuesday, September 16, 2025, at 5:00 P.M. in the Council Chambers located at 1500 Solana Boulevard, Building 7, Suite 7100, Westlake, Texas 76262.

We are truly *Distinctive by Design* and are proud to be a part of creating such a wonderful place.

Respectfully submitted,

Town of Westlake Staff



Basis of Accounting & Budgeting

Basis of Accounting & Budgeting

Basis of Accounting

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles applicable to state and local governments. The accounting and reporting policies conform to these generally accepted accounting principles (GAAP). The Academy is additionally subject to the Texas Education Authority (TEA) accounting structure and financial reporting.

The Town and Academy are organized and operate on the basis of funds and account groups. Each fund is a separate accounting entity with a self-balancing set of accounts, which are segregated for the purpose of executing specified activities, in accordance with regulations, restrictions, and limitations.

Governmental fund types (General Fund, Debt Service, Special Revenue, Academy, and Capital) use the flow of current financial resources, focus of measurement, and the modified accrual basis of accounting, with revenues recorded when measurable and available, and expenditures budgeted in the period in which the liability is incurred. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the liability is incurred, if measurable.

Proprietary funds (Utility Fund, Internal Service Funds) are accounted for using the economic resources focus of measurement and the accrual basis of accounting, with revenues recorded when earned and expenses recorded when a liability is incurred.

Basis of Budgeting

Both the Town and Academy prepare budgets in a manner consistent with generally accepted accounting principles (GAAP) for their funds. Revenues and expenditures are budgeted based on the expected flow of funds. Revenues are budgeted in the period they are expected to be available. Expenditures are budgeted when the service is expected to be provided. The basis of accounting and budgeting is essentially the same.

Annual Budget

The Town and Academy are both required to prepare an annual operating budget that must be approved by the governing body prior to the beginning of its fiscal year. The budgets must define, on a fund and function basis, the expected revenues and expenditures for the year. The budgets must include presentation on the financial activities for the most recently closed fiscal year, the current adopted and revised/amended budgets, and the planned budget for the upcoming fiscal year. Additionally, debt obligations in aggregate and the principal and interest requirements reflecting the outflow of funds for the fiscal year must be included.

Both the Town and Academy are required to present a balanced budget, defined as an operating fiscal plan in which resources (current revenues plus available fund balance) are projected to equal or exceed planned expenditures on both the fund and aggregate basis. The Council/Board must approve the use of fund balance when current revenues are not expected to be available or sufficient for expenditures in the current period.

The Council/Board approve the number of full-time equivalent (FTE) positions, along with associated dollars, as part of the annual budget approval. Any changes to the FTE count and/or budget, including changes to pay rate and structure, must be presented and approved by the Council/Board at an open meeting. Staff are not authorized to hire unbudgeted positions.

Budgetary control for appropriations is at the department/function level for the General Funds and at the fund level for all other funds.

Town

The Town of Westlake has a fiscal year beginning October 1 and ending September 30. The Council's role in development is to provide staff with strategic priorities and expected service levels for the upcoming fiscal year. Staff is responsible for developing the details of the spending plan and presenting to Council for review and approval.

As a municipality with taxing authority, the Council is responsible for adopting an ad valorem tax rate. The tax rate can only be approved in support of the annual operating budget. Taxes are levied based on taxable values, as determined by the appropriate appraisal district. The adopted tax rate must be set in two (2) portions: maintenance and operations (M&O), which fund operations in the General Fund; and interest and sinking (I&S), which is set each year to ensure the principal and interest requirements for the fiscal year are met.

Academy

Westlake Academy operates in a July 1 to June 30 fiscal year. The Board's role in development is to provide staff with strategic priorities and desired enrollment for the upcoming fiscal year. Staff is responsible for developing the details of the spending plan and presenting it to the Board for review and approval.

The Academy does not have any taxing authority and is therefore exempt from statutes or processes relating to the adoption of a tax rate and imposition of a tax levy.

The Academy does have additional requirements from the Texas Education Agency (TEA) in order to receive state funds. Procedures to account for and report on those funds are considered administrative.

Budget Amendments

During the course of a fiscal year, it may be necessary to make changes to the adopted budget. This could occur when receipts or costs exceed or significantly fall short of the amounts budgeted. The Council/Board delegates the authority to adjust the budgets, at the appropriate budgetary control, to the Town Manager and Head of School for their respective budgets using budget transfers. The Town's budgetary control is at the fund level; the Academy's budget control is at the function level. Adjustments for purchases must adhere to the appropriate purchasing authority policy. Budget adjustments may not increase or decrease the appropriation amounts approved within the adopted budget.

When additional appropriations are required for revenues or expenditures above or significantly below the amounts adopted in the budget, staff must prepare a proposal to amend the adopted budget and the Council/Board must approve the amendment. Budget amendments may be presented as a course of administrative reconciliation for items previously approved by the Council/Board.



Budgeting Process & Calendar

The Town of Westlake engages its community, staff, and elected officials annually to determine the needs for the upcoming fiscal year. For FY2026, the process began in January and progressed until Council adoption in September. Due to the unique structure with the Town holding the charter for the Academy, there are special considerations and actions that are addressed through the annual budget process, specifically the capital needs for both entities, potential debt issuance by the Town, and the review of the shared services model.

January

Budget planning meeting with Town Manager and Head of School

February

Capital Improvement Plan kickoff

Academy operations budget kickoff

March/April

Town operations budget kickoff

Shared services budget discussions

May

Draft Academy operations budget

Draft Town revenue projections

Academy budget work session

Publish Academy proposed budget

June

Academy budget public hearing

Adopt Academy budget

Designate an Official to calculate the tax rate

July

Academy FY2026 begins

Town budget work session

Receive certified rolls

August

Finance Committee meeting

Certify tax rate calculation

Publish the Town's proposed budget

Town budget work session

Vote on maximum tax rate for public hearing notice

September

Town budget and tax rate public hearings

Adopt the Town's operating and capital budget

Adopt tax rate

October

Town FY2026 begins

Financial Policies

The Town of Westlake reviews and the Town Council adopts financial policies, not less than annually, to ensure transparency, communicate expectations in line with best practices, and promote fiscal responsibility. These policies include:

- Financial Policies
- Debt Management
- Purchasing Authority
- Contract Authority
- Procurement Card
- Prohibited Activities

Demographics

The demographics provided below are compiled from a variety of sources. Population information comes from the North Central Texas Council of Governments. Home value information comes from Tarrant Appraisal District; please check TarrantTaxInfo.com for information on your property value.

Population

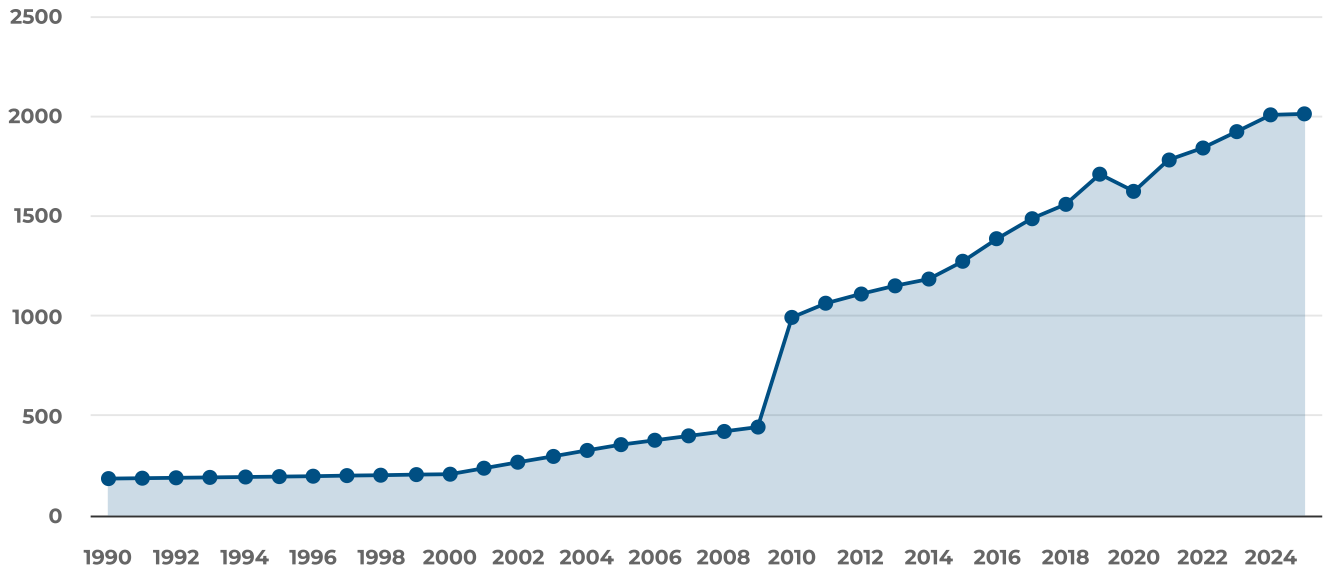
TOTAL POPULATION

2,011

0.25%
vs. 2024

GROWTH RANK

22 out of **1224** Municipalities in Texas



** Data Source: Client entered data for year 2025*

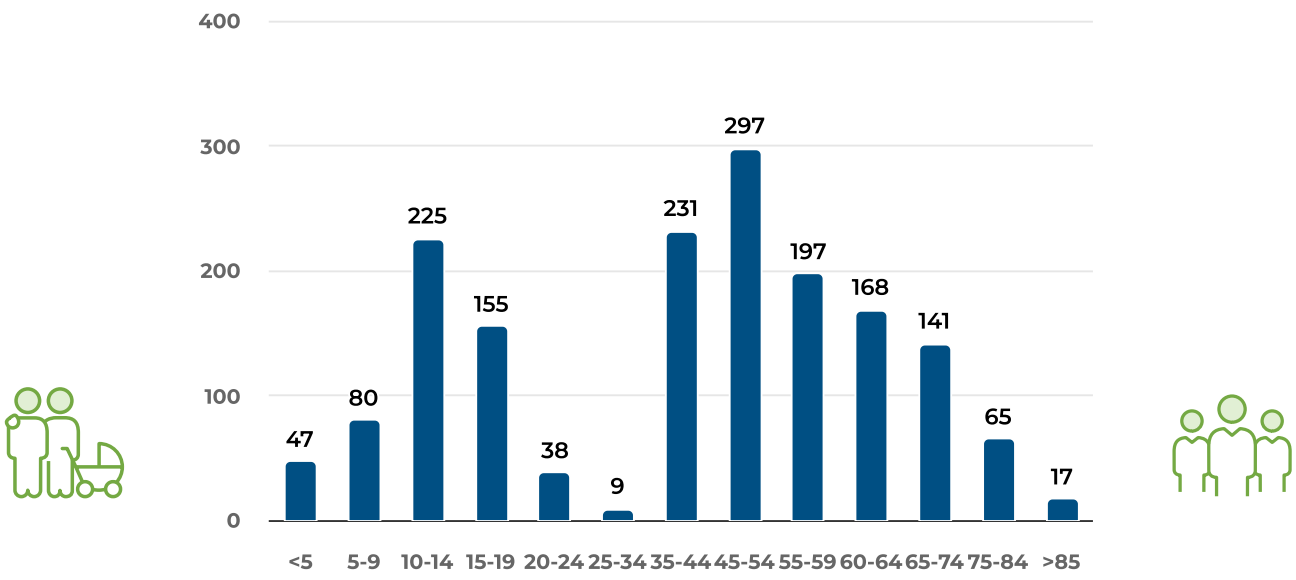
DAYTIME POPULATION

23,000

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: Westlake, TX 2025*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

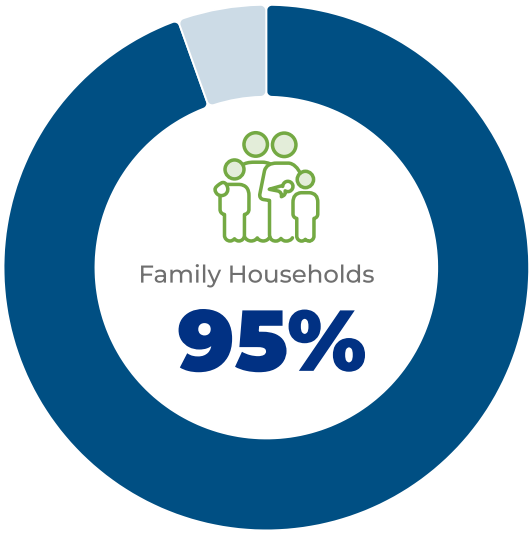
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

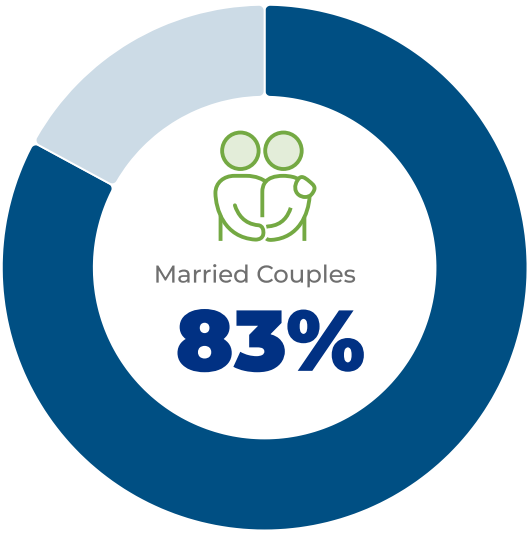
567

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



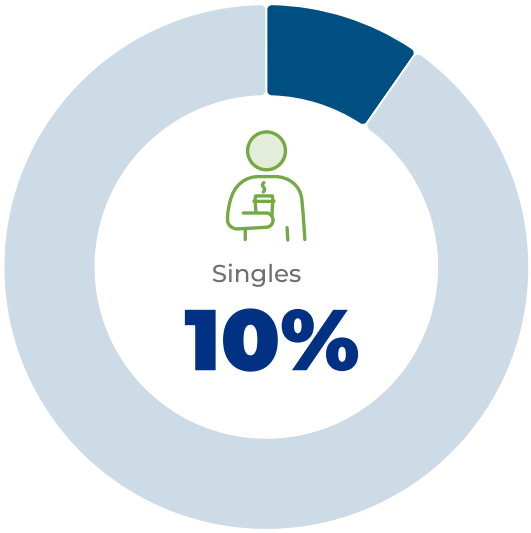
69%

higher than state average



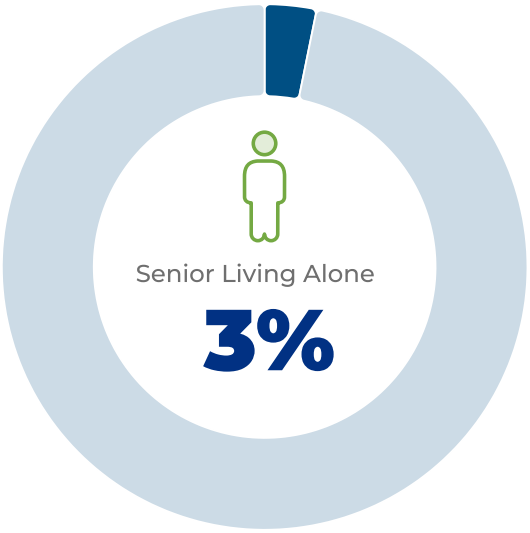
64%

higher than state average



-61%

lower than state average



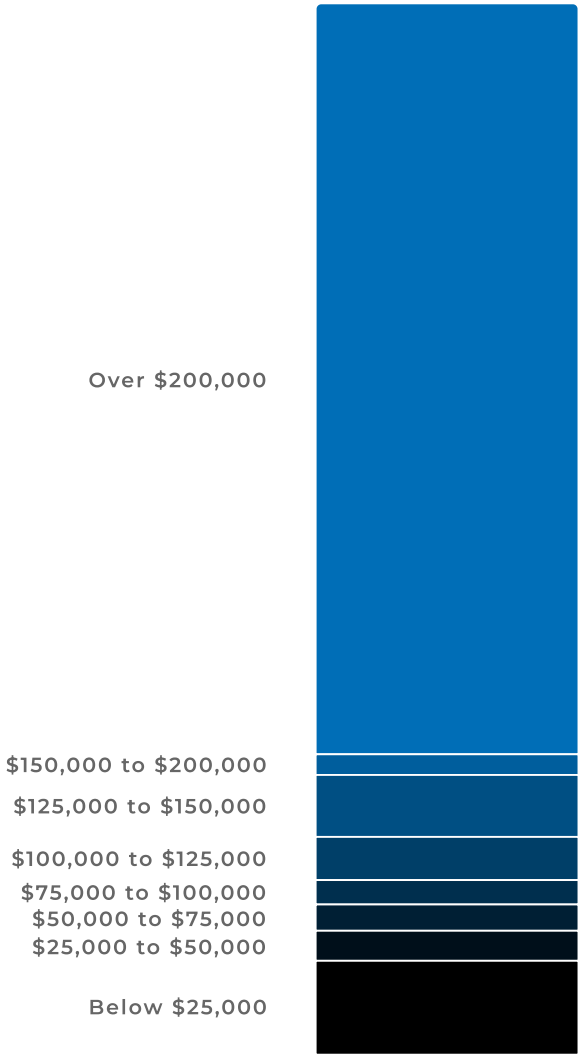
-64%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

71%

472.16%
higher than state average

Median income

$250,001

218.57%
higher than state average

Below $25,000

9%

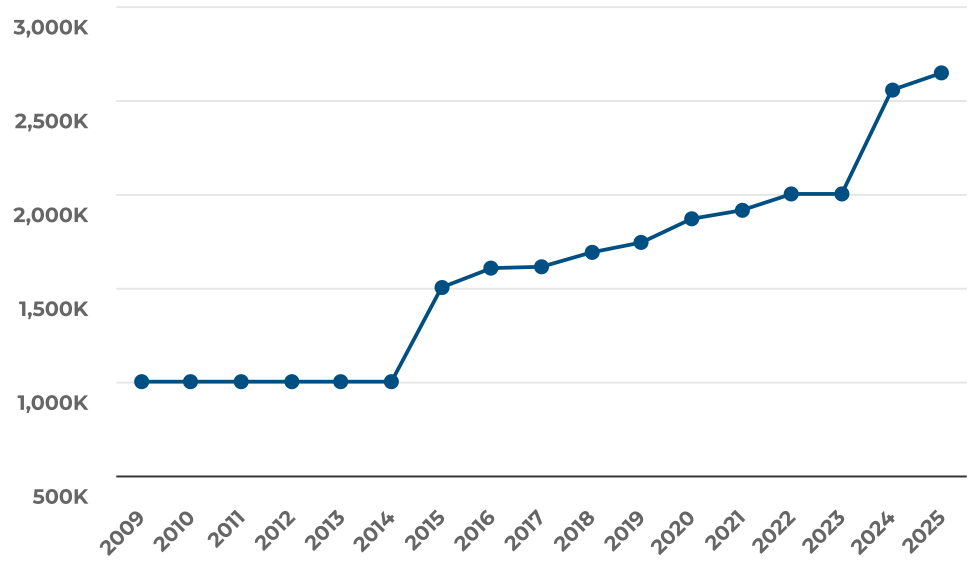
-39.63%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

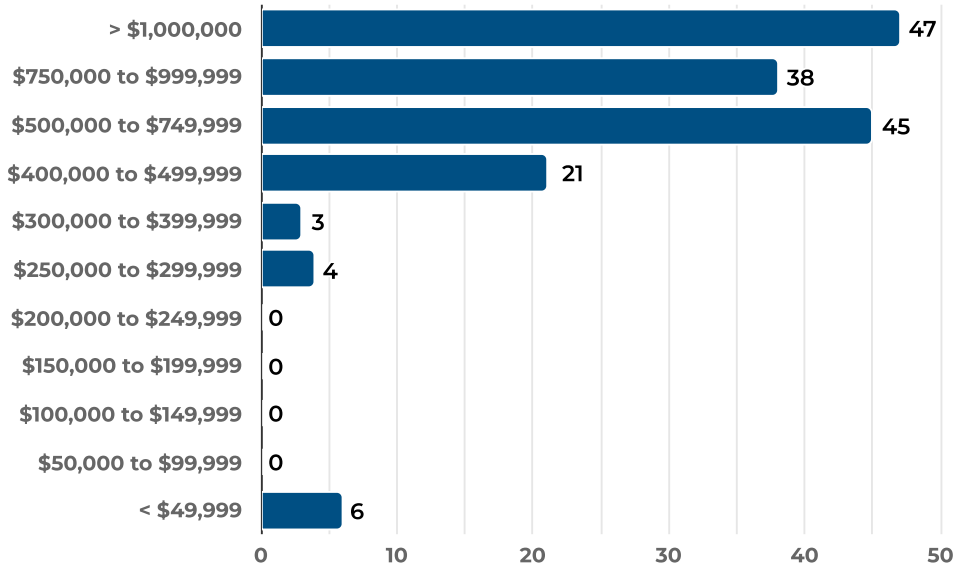
2025 MEDIAN HOME VALUE

$2,644,800



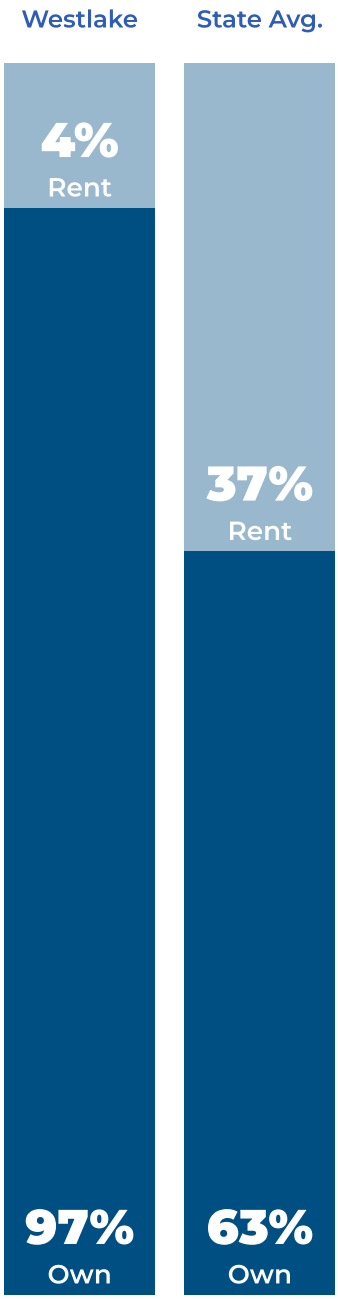
** Data Source: Westlake, TX 2025*

HOME VALUE DISTRIBUTION



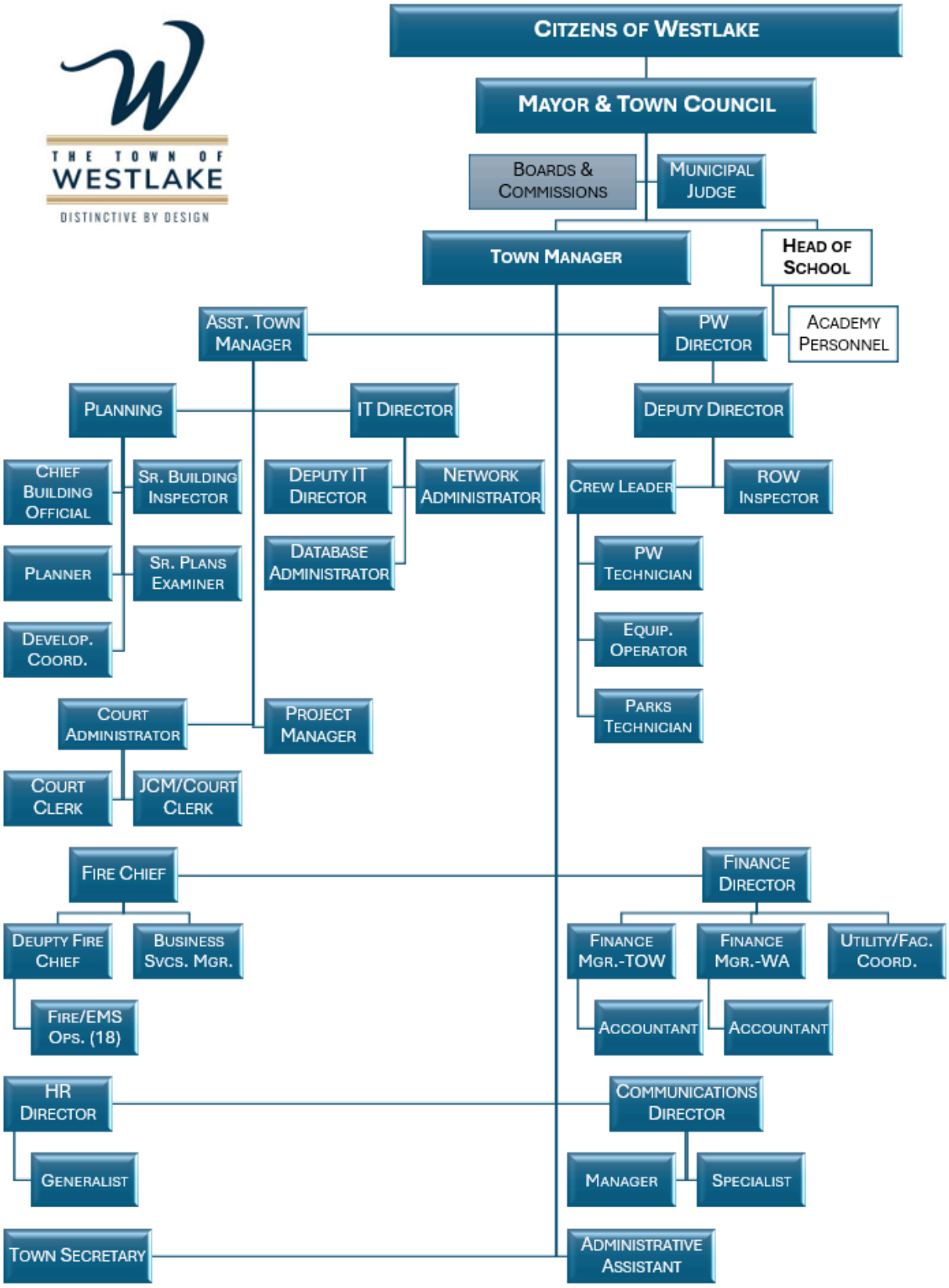
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Organizational Chart



History of Westlake

The Town of Westlake is an oasis of natural beauty that maintains open spaces in balance with distinctive development, trails, and quality of life amenities amidst an ever-expanding urban landscape. Westlake strives to maintain strong aesthetic standards and preserve the natural beauty of the town. Hospitality finds its home in Westlake as a family-friendly community, welcoming, fully involved, and invested in its rich heritage, vibrant and exciting presence, and a sustainable future.

Location

The Town of Westlake is conveniently located between DFW Airport and Alliance Airport, on the south side of State Highway 114, providing quick, easy access to all areas of the Dallas-Ft. Worth Metroplex.

The unique location of Westlake is ideal for many of its major corporate campuses and residential communities. A common ideal shared by our corporate and individual residents is their support of the existing character and charm of the community, as well as a commitment to excellence in new development.

History

1874

The Town of Westlake was settled by Charles and Matilda Medlin when they arrived in the area with about 20 other families in 1847. They initially settled along Denton Creek but moved south to higher ground after weathering ferocious floods from the creek. Until 1997, the three-story Medlin barn was a local historic landmark. Eventually, it had to be removed, after what was believed to be 130 years of use, for safety concerns. Legends include those of Sam Bass and Bonnie and Clyde hiding in the barn.

Dove Road was the cardinal road between Grapevine and Roanoke. The road took its name from the Dove Community, which was located between the two towns. Dove Road originated in the 1870s and got its name from the Lonesome Dove Baptist Church located in the community.

1930s

In the late 1930s, Ted Dealey turned his attention to a lush and untouched piece of the Cross Timbers region. It was there he built a stunning country place designed by prominent architect Charles Dahlbeck. This place was known as the 220 Ranch. The Dealey Home, which has been relocated to a new location off Dove Road, is now known as Paigebrooke Farm.

1940s-1950s

It was late in the 1940s after World War II, at about the same time that Dealey built his home, that Circle T Ranch had its beginnings with J. Glenn Turner. He used the place to raise and train Tennessee Walking horses, and as a retreat and showplace. Circle T Ranch was expanded throughout the 1950s to approximately 2,300 acres.

In 1955, there were rumors of an attempt to annex Circle T Ranch. As a defensive move, J. Glenn Turner organized the neighboring ranches and homeowners in the surrounding community into forming their own city.

On the 27th day of December in 1956, citizens attended a meeting to declare the Town of Westlake into existence through incorporation and to swear in the first Board of Aldermen. The area included what is known today as Westlake, plus the area north to the northern shore of Denton Creek. This northern land was annexed from Westlake and formed the Town of Trophy Club in the 1970s. The Town of Westlake has changed much since its original incorporation in 1956. During the early years, our mayor and board members met to discuss Town business in the comfort of each other's living rooms – an interesting contrast to how our town operates today.

1960s

In 1969, the Circle T Ranch was purchased by oil millionaire Nelson Bunker Hunt. The ranch became known for its glamorous parties attended by celebrities from all over the world.

1980s

In the mid-1980s, IBM built Solana, a multi-use office complex. IBM maintained a large presence for over 10 years. At that time, several of the office buildings became available for use by other corporations. Eventually, IBM sold its partnership interest.

1990s

In 1989, Nelson Bunker Hunt declared bankruptcy, and the Circle T Ranch was purchased by Ross Perot Jr. in 1993. In 1997, to the dismay of residents, there was an attempt to dissolve the Town of Westlake. Many court battles, including appeals to the Texas Supreme Court, were waged as emotions rose. Ultimately, Town leadership prevailed. In 1999, the Town hired the first professional manager to oversee operations.

2000s

In 2003, the Town of Westlake established Westlake Academy. Westlake Academy is the only municipally-owned open enrollment charter school in the State of Texas. The Academy is its own financial reporting entity and the largest operating department of the Town.





Executive Summary

In FY26, revenues are budgeted at $35.0M for all funds. This includes a decrease of approximately $2M in lower development, citation, and transfer activities than budgeted in FY25 and is offset by higher sales tax and utility revenues. Expenditures are budgeted at $31.0M for all funds. This is almost a 5% increase of $1.4M from the prior year's adopted budget. This increase includes $400k for a replacement ambulance, the addition of 3 full-time equivalent positions, benefit adjustments and raises for Town staff, economic development activity (approved by the Westlake Development Corporation), and necessary investment in the Town's capital improvement plan. The ad valorem-backed debt service fund will include a deficit to account for prior year excess collections.

Of the $31.0M across all funds, $4.7M is programmed for Westlake Academy costs, including debt payments, capital maintenance and repairs, and mutually agreed-upon shared services personnel. This also includes $1.5M in direct cash transfer to the Academy to cover standard operating expenses. Due to the scrutiny of staff during budget development, the total amount within the Town's budget has been reduced by $1.8M.

Expenditures

Highlights of the FY26 budget expenditures include:

- An increase of net 3.00 full-time equivalent positions: cut 1 Paramedic on campus from the Fire Department, add 2 Planning and Development employees, add 1 Project Manager in the Town Manager department, and add 1 Parks Technician in the Public Works department.
- Changes to Westlake's compensation package to align with industry standards and remain competitive in recruiting: 3.5% raises for current employees; implementation of longevity, step-up, and certification pays; and the adoption of a retroactive cost-of-living element to the pension. No changes in cost for health benefits are planned.
- Lowering of the direct subsidy to the Academy's operating budget to $1.5M, as outlined in the strategic plan.
- Increased scrutiny resulting in decreases to standard operating departmental budgets, prior to service level adjustments and personnel changes.
- Funding of $1.4M in cash-funded capital items and service level adjustments: ambulance replacement, developing a parks master plan, mini excavator, and expanding the Town's meter replacement program.



Revenues

Highlights of the FY26 budget revenues include:

- Increase of sales tax projections by $1.6M to align with sustained trends in annual receipts.
- Increase of property tax projections by $625K due to adoption of a higher tax rate ($0.185 per $100 value), the addition of $200M in new construction to the tax roll, and significantly lower protested value than in recent years.
- An increase in utility revenues by $1.5M to align with sustained trends in usage as development continues, and the ongoing Public Works project replacing infrastructure to minimize water loss.
- Decrease in development fees by $643K due to the timing of large construction projects in Town beginning in the prior year.
- Decrease in municipal fines by $124K to align with sustained trends in citation activity.
- Budgeted $4M surplus across all funds with the intent of having cash available for future capital purchases and decreasing reliance on debt.



Strategic Alignment

At Town Council's direction, the Town of Westlake engaged a third party during FY2025 to develop a strategic plan, an economic development plan, and a long-term fiscal model. These deliverables were used as an impetus to create a new capital improvement plan, engage staff with a detailed review of current needs and spending, and prioritize activities that will improve the Town and Academy's future fiscal sustainability.

Strategic Plan

Adopted by the Town Council in February 2025, the Strategic Plan is a bold document that captures and articulates the vision for growth and development in Westlake over the next five years, 2025-2030. The Strategic Plan rests upon an unwavering dedication to five core values: (i) integrity; (ii) accountability; (iii) innovation; (iv) openness; and (v) strategic thinking. These core values will positively influence and guide the decisions that the Town makes in pursuit of organizational stability, financial sustainability, purposeful development and growth, enhanced community safety, and robust public engagement.

The complete Strategic Plan is available on our website.

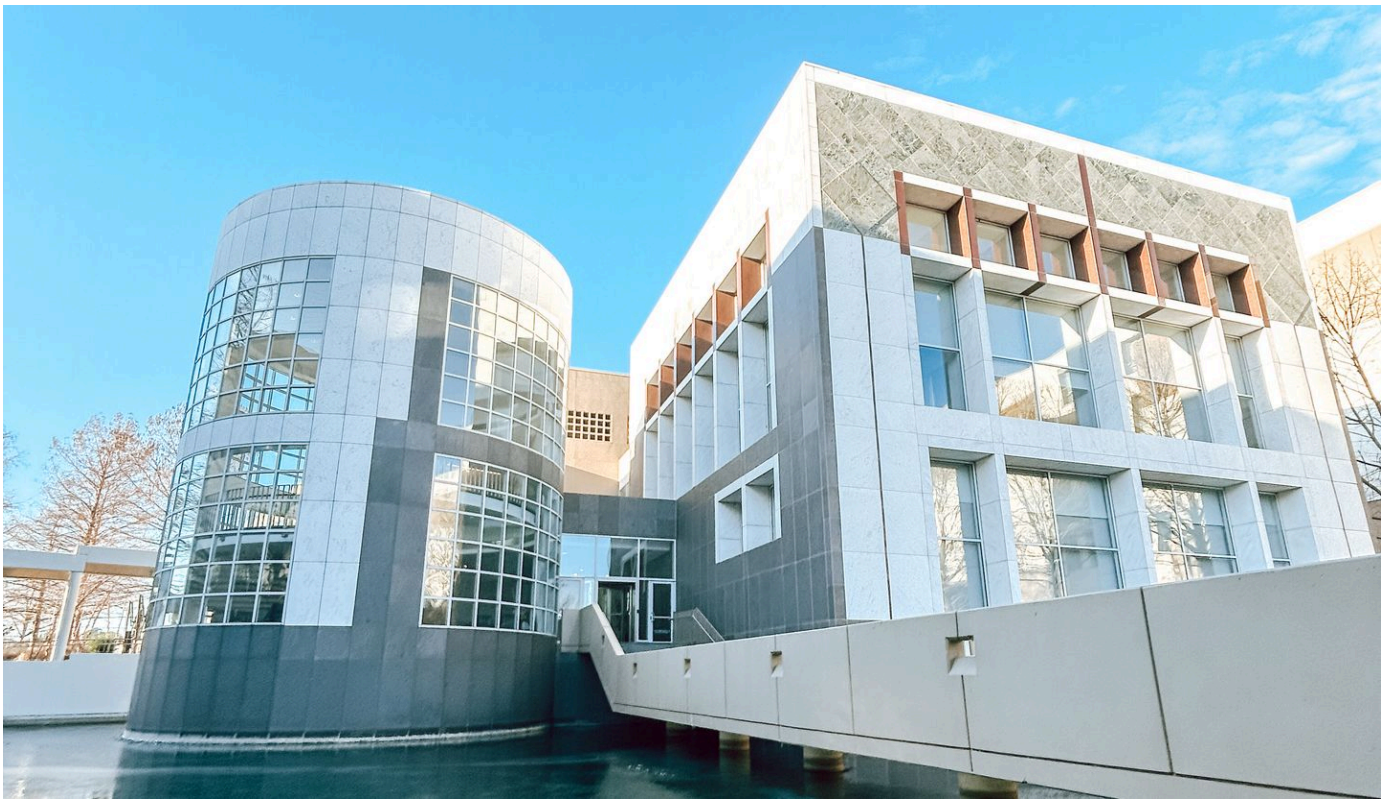


Priorities and Issues

The FY2026 budget was developed using the newly approved Strategic Plan, with a focus on making intentional budgetary choices today that will benefit the organization in the long run. Under the Town Manager's direction, departmental staff reviewed their core service offerings and identified opportunities to reduce spending without compromising the high level of service expected by Westlake customers. These operational cuts were made to allow resources to be reallocated towards positioning Westlake as an employer of choice, transitioning to a more proactive service delivery model, and creating a surplus to allow for future capital needs to be cash-funded.

The Town of Westlake is in a unique position as the only municipality within Texas that owns and operates a public charter school. As such, proactive, long-range planning and creative problem-solving are critical to the success of both entities. This budget includes a Capital Improvement Plan to address aging infrastructure for both the Academy and Town, equipment replacement, and improvements to support future development expected on the west side of town.

Westlake continues to be mindful of changes to State law that impact our operations, ability to generate revenue and issue debt, and increase unfunded activities. With the increased legislative directives at the State level, Westlake has begun discussions with our representatives to emphasize the desire for local control and the need for increased educational funding. Even with legislators out of session during FY2026, Westlake will continue its efforts to communicate on these important issues and effect positive change.



Personnel Changes

The FY2026 budget includes funding for 55.5 full-time equivalent positions (FTE) over 12 operational departments. Town Council members are voluntary elected positions and not employees. Westlake contracts with the City of Keller for police services and does not employ any officers itself.

Department	FY2024	FY2025	FY2026	Change
General Administration	1.00	1.00	1.00	0.00
Town Manager	1.00	1.50	2.50	1.00
Town Secretary	1.00	1.00	1.00	0.00
Human Resources	2.00	2.00	2.00	0.00
Finance	5.00	5.00	5.00	0.00
Information Technology	4.00	4.00	4.00	0.00
Communications	3.00	3.00	3.00	0.00
Fire	19.00	22.00	21.00	-1.00
Municipal Court	3.50	3.50	3.50	0.00
Planning & Development	4.00	3.50	5.50	2.00
Public Works	5.00	7.00	7.00	0.00
Parks & Recreation	0.00	0.00	1.00	1.00

The Department of the Town Manager is adding a Project Manager (1 FTE) to focus on capital improvement projects.

The Fire Department cut a Paramedic/EMT (1 FTE) that was stationed at Westlake Academy; this need went away with the hiring of a nurse and decreasing the impacts from the pandemic.

The Planning & Development Department is adding a Senior Plans Examiner (1 FTE) and a Senior Building Inspector (1 FTE) to support increased construction activities and prepare for planned development.

The Parks & Recreation department is adding a Parks Technician (1 FTE) to focus mainly on the open space and trails throughout Town and assist with the development of a parks master plan.

Long-Range Operating Plan

The Town of Westlake developed a five-year forecast as part of the annual budget process. This forecast applied basic assumptions for operating revenues and expenditures and incorporated the capital improvement plan.

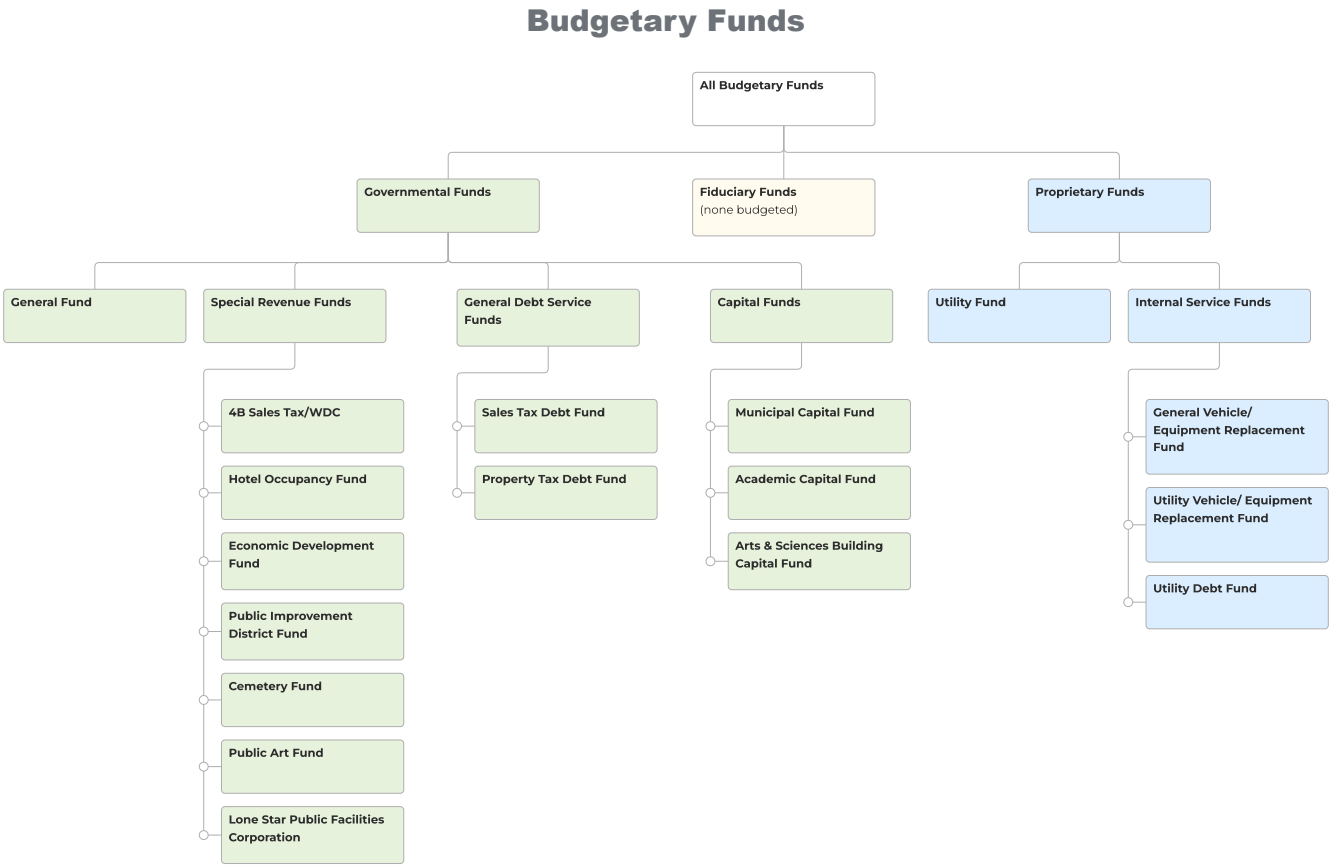
FY2026 Proposed	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	Assumptions for Projections
$34,973,808	***$35,948,488***	***$36,967,049***	***$38,031,480***	***$39,143,873***	
$4,696,742	$4,861,127	$5,031,266	$5,207,360	$5,389,617	3.5% maximum per SB2
$14,542,000	$15,269,100	$16,032,555	$16,834,182	$17,675,891	5% based on historic growth
$1,110,800	$1,121,908	$1,133,127	$1,144,458	$1,155,902	1% for offsetting franchise & hotel activity
$1,082,600	$1,093,426	$1,104,360	$1,115,403	$1,126,557	1% for conservative growth
$7,694,300	$7,771,243	$7,848,955	$7,927,444	$8,006,718	1% for conservative growth
$313,625	$297,943	$283,045	$268,892	$255,447	5% decrease based on trends
$1,542,100	$1,542,100	$1,542,100	$1,542,100	$1,542,100	Flat pending market activity
$3,991,641	$3,991,641	$3,991,641	$3,991,641	$3,991,641	No change
$31,002,720	***$31,351,123***	***$32,912,583***	***$34,557,960***	***$36,034,466***	
$8,251,914	$8,664,509	$9,097,734	$9,552,620	$10,030,251	5% for salary & healthcare costs
$362,906	$366,535	$370,200	$373,902	$377,641	1% for inflation
$8,228,486	$8,398,155	$8,566,118	$8,737,440	$8,912,188	2% for contracts/inflation
$1,590,203	$1,622,007	$1,654,447	$1,687,535	$1,721,285	2% for contracts/inflation
$1,112,820	$1,135,076	$1,157,777	$1,180,932	$1,204,550	2% for contracts/inflation
$4,758,850	$5,503,850	$6,223,316	$6,266,540	$6,257,560	Add'l debt per CIP
$1,205,900	$169,350	$351,350	$1,267,350	$2,039,350	CIP non-debt funded items
$5,491,641	$5,491,641	$5,491,641	$5,491,641	$5,491,641	No change

Funds Summary Overview

The Town of Westlake budgets 17 different funds, with the General Fund, 4B Sales Tax Fund, and Utility Fund considered to be its major funds (10% or more of the annual operating budget). Details on the major funds are presented separately in this budget document.

Fund Structure

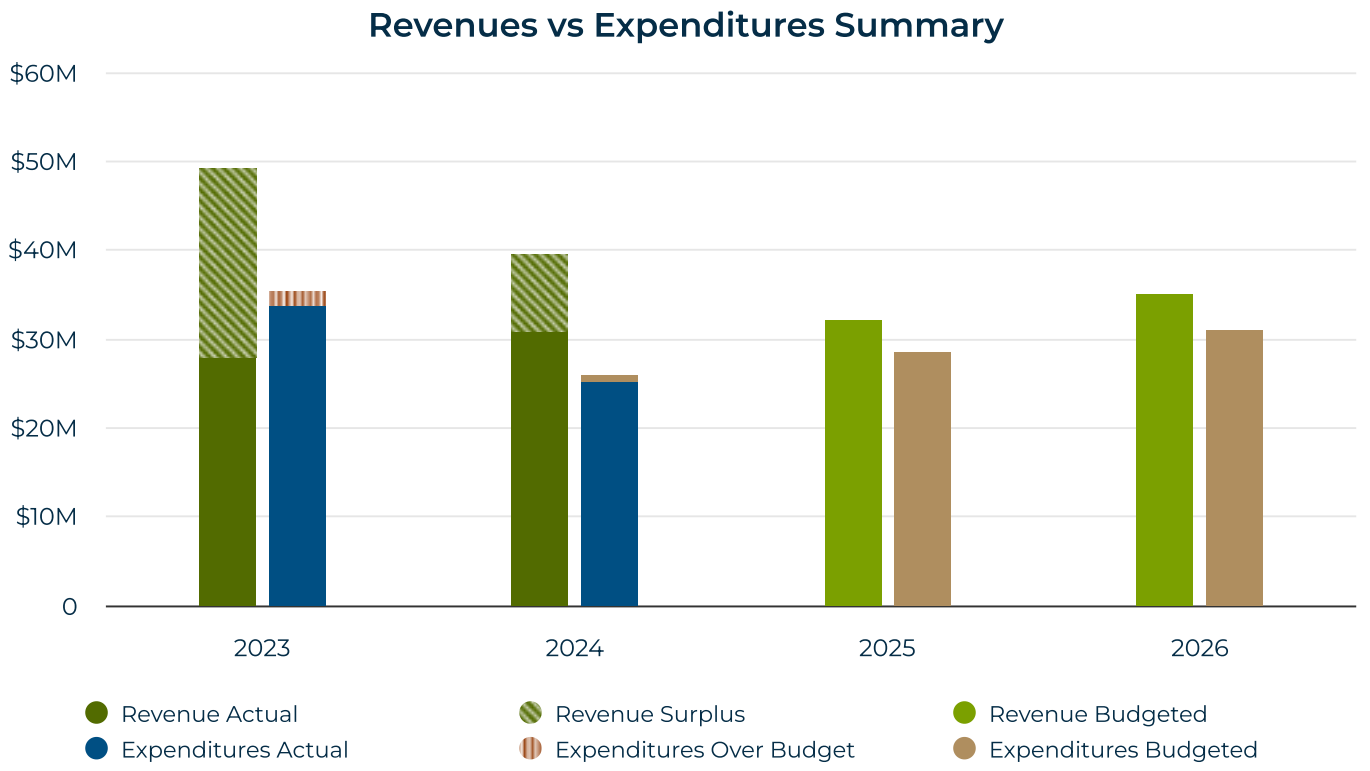
The Town only budgets 2 types of funds: Governmental and Proprietary. Governmental funds account for general municipal activities and may be funded by taxes or restricted special revenues. Proprietary funds account for business-like activities that provide services only to users remitting fees.





Overview by Fund

Summary



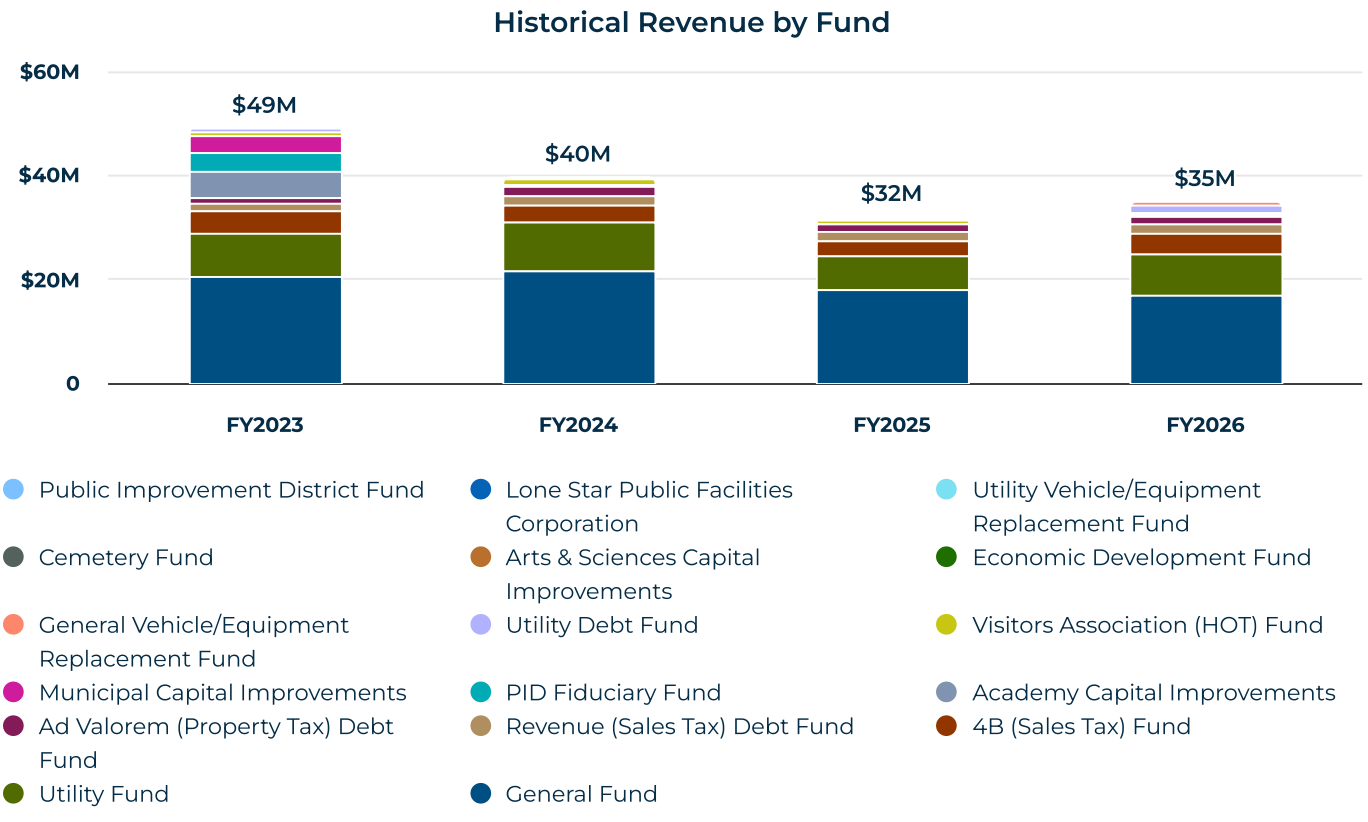
Comprehensive Fund Summary

Comprehensive Fund Summary

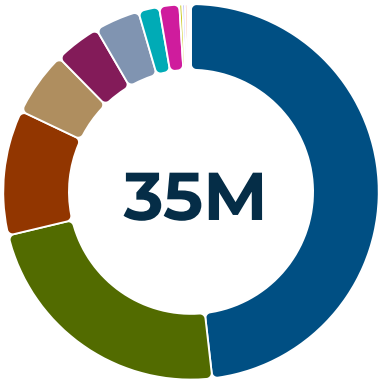
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	**$55,381,683.00**	**$55,381,683.00**	**$62,934,425.00**
Revenues			
TAXES	$22,033,921.61	$18,034,294.00	$20,349,542.00
LICENSES AND PERMITS	$2,395,907.57	$1,725,825.00	$1,082,600.00
CHARGES FOR SERVICES	$10,468,139.87	$6,229,800.00	$7,694,300.00
FINES AND FORFEITS	$481,648.34	$437,185.00	$313,625.00
MISCELLANEOUS	$3,713,698.55	$1,527,800.00	$1,542,100.00
OTHER FINANCING SOURCES	$17,044,310.82	$4,159,928.00	$3,991,641.00
Total Revenues	**$56,137,626.76**	**$32,114,832.00**	**$34,973,808.00**
Expenditures			
PERSONNEL	$7,087,859.08	$7,413,704.00	$8,251,914.00
SUPPLIES	$401,193.49	$346,451.00	$367,906.00
SERVICES AND CHARGES	$11,325,787.19	$6,666,171.00	$8,228,486.00
REPAIRS AND MAINTENANCE	$1,998,989.10	$1,202,819.00	$1,564,703.00

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted
UTILITIES AND OVERHEAD	$1,170,899.23	$1,175,839.00	$1,116,320.00
DEBT SERVICE	$4,417,462.68	$4,324,097.00	$4,758,850.00
CAPITAL OUTLAY	$4,135,410.85	$1,636,600.00	$1,222,900.00
OTHER FINANCING USES	$9,722,546.31	$5,796,412.00	$5,491,641.00
Total Expenditures	**$40,260,147.93**	**$28,562,093.00**	**$31,002,720.00**
Total Revenues Less Expenditures	**$15,877,478.83**	**$3,552,739.00**	**$3,971,088.00**
Ending Fund Balance	**$71,259,161.83**	**$58,934,422.00**	**$66,905,513.00**

Revenues by Fund



FY26 Revenues by Fund



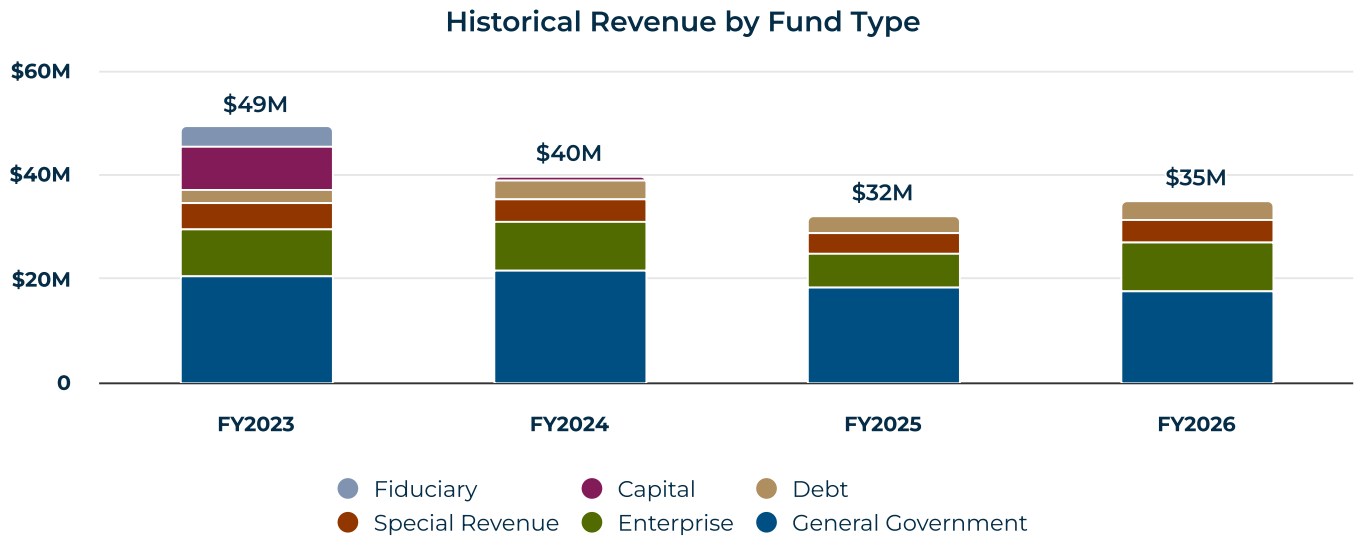
General Fund	**$16,855,538**	48.19%
Utility Fund	**$8,066,500**	23.06%
4B (Sales Tax) Fund	**$3,775,000**	10.79%
Revenue (Sales Tax) Debt Fund	**$1,947,578**	5.57%
Ad Valorem (Property Tax) Debt Fund	**$1,396,329**	3.99%
Utility Debt Fund	**$1,349,063**	3.86%
Visitors Association (HOT) Fund	**$631,000**	1.80%
General Vehicle/Equipment Replacement Fund	**$605,000**	1.73%
Utility Vehicle/Equipment Replacement Fund	**$90,000**	0.26%
Academy Capital Improvements	**$75,000**	0.21%
Municipal Capital Improvements	**$75,000**	0.21%
Cemetery Fund	**$57,800**	0.17%
Arts & Sciences Capital Improvements	**$50,000**	0.14%

Revenues by Fund

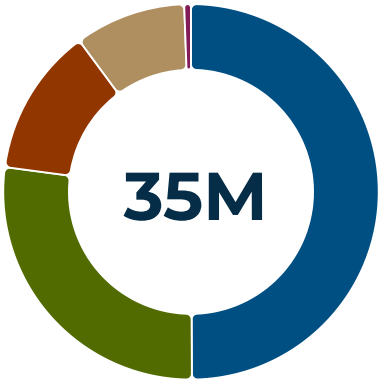
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$21,065,325.87	$17,878,710.00	$16,855,538.00	-5.72%
General Vehicle/Equipment Replacement Fund	$1,348,509.24	$491,500.00	$605,000.00	23.09%
4B (Sales Tax) Fund	$4,272,491.11	$3,000,000.00	$3,775,000.00	25.83%
Visitors Association (HOT) Fund	$509,760.23	$505,000.00	$631,000.00	24.95%
Economic Development Fund	$406,764.64	$235,000.00	-	-100.00%
Public Improvement District Fund	$4,456.99	-	-	-
Cemetery Fund	$79,011.92	$45,300.00	$57,800.00	27.59%
Lone Star Public Facilities Corporation	$749.60	$200.00	-	-100.00%
Revenue (Sales Tax) Debt Fund	$1,954,674.98	$1,943,428.00	$1,947,578.00	0.21%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Ad Valorem (Property Tax) Debt Fund	$1,290,001.03	$1,241,694.00	$1,396,329.00	12.45%
Municipal Capital Improvements	$192,197.97	$75,000.00	$75,000.00	-
Academy Capital Improvements	$397,373.79	$175,000.00	$75,000.00	-57.14%
Arts & Sciences Capital Improvements	$4,220,501.26	$50,000.00	$50,000.00	-
Utility Fund	$16,624,960.66	$6,352,500.00	$8,066,500.00	26.98%
Utility Debt Fund	$1,050,965.72	-	$1,349,063.00	-
Utility Vehicle/Equipment Replacement Fund	$123,676.53	$121,500.00	$90,000.00	-25.93%
PID Fiduciary Fund	$2,596,205.22	-	-	-
Total Revenues	**$56,137,626.76**	**$32,114,832.00**	**$34,973,808.00**	**8.90%**

Revenues by Fund Type



FY26 Revenues by Fund Type



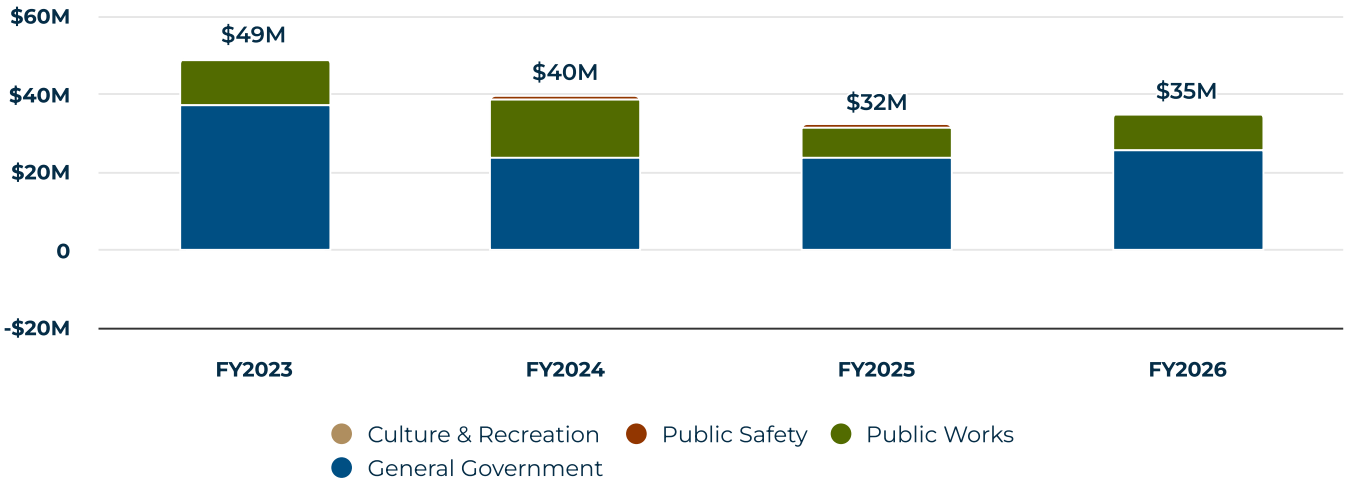
General Government	**$17,460,538**	49.92%
Enterprise	**$9,505,563**	27.18%
Special Revenue	**$4,463,800**	12.76%
Debt	**$3,343,907**	9.56%
Capital	**$200,000**	0.57%

Revenues by Fund Type

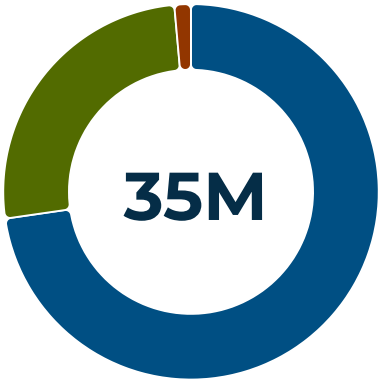
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$22,413,835.11	$18,370,210.00	$17,460,538.00	-4.95%
Special Revenue	$5,273,234.49	$3,785,500.00	$4,463,800.00	17.92%
Debt	$3,244,676.01	$3,185,122.00	$3,343,907.00	4.99%
Capital	$4,810,073.02	$300,000.00	$200,000.00	-33.33%
Enterprise	$17,799,602.91	$6,474,000.00	$9,505,563.00	46.83%
Fiduciary	$2,596,205.22	-	-	-
Total Revenues	**$56,137,626.76**	**$32,114,832.00**	**$34,973,808.00**	**8.90%**

Revenues by Department Type

Historical Revenue by Department Type



FY26 Revenues by Department Type



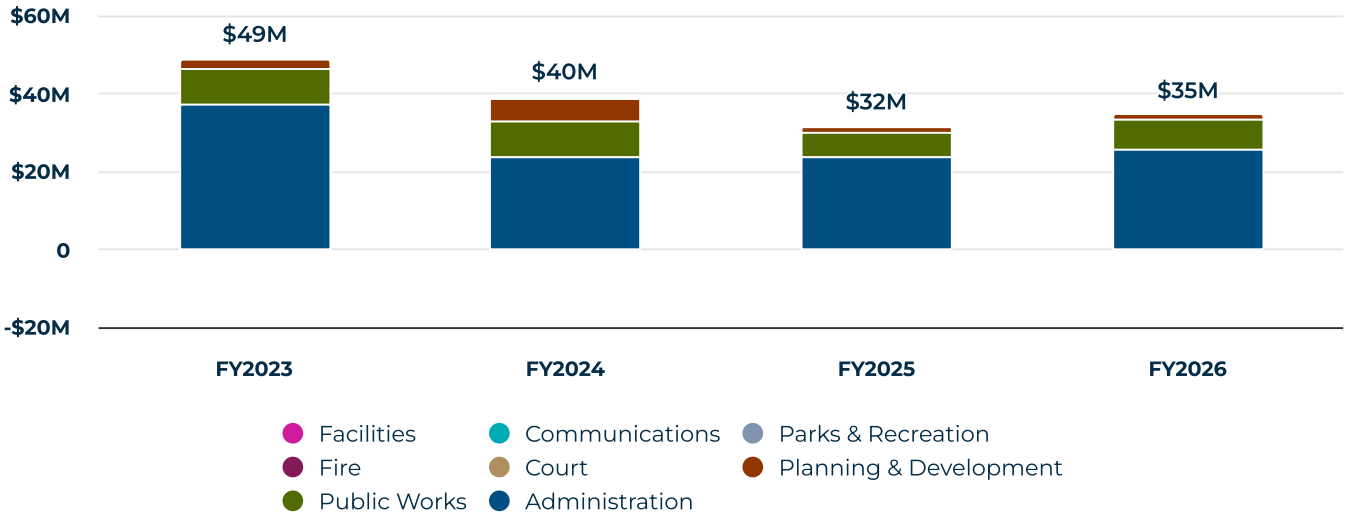
General Government	**$25,430,983**	72.71%
Public Works	**$9,046,100**	25.87%
Public Safety	**$496,725**	1.42%

Revenues by Department Type

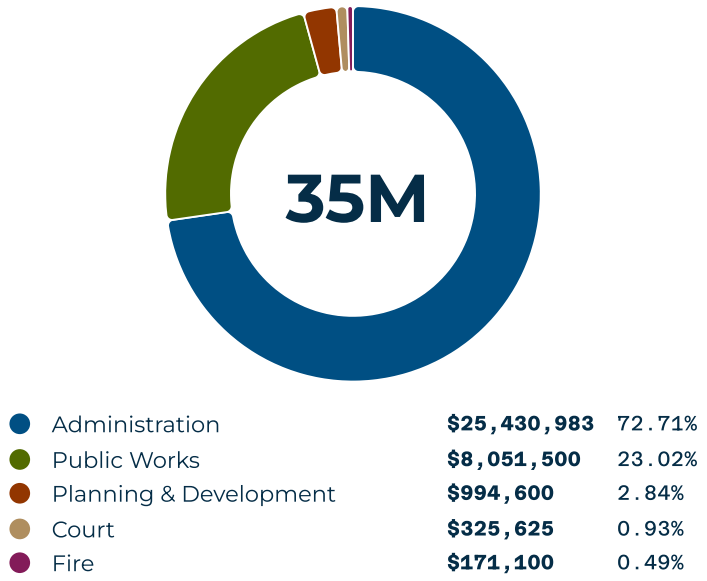
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$42,139,112.86	$23,523,022.00	$25,430,983.00	8.11%
Public Safety	$775,247.97	$618,485.00	$496,725.00	-19.69%
Public Works	$13,190,265.93	$7,973,325.00	$9,046,100.00	13.45%
Culture & Recreation	$33,000.00	-	-	-
Total Revenues	**$56,137,626.76**	**$32,114,832.00**	**$34,973,808.00**	**8.90%**

Revenues by Department

Historical Revenue by Department



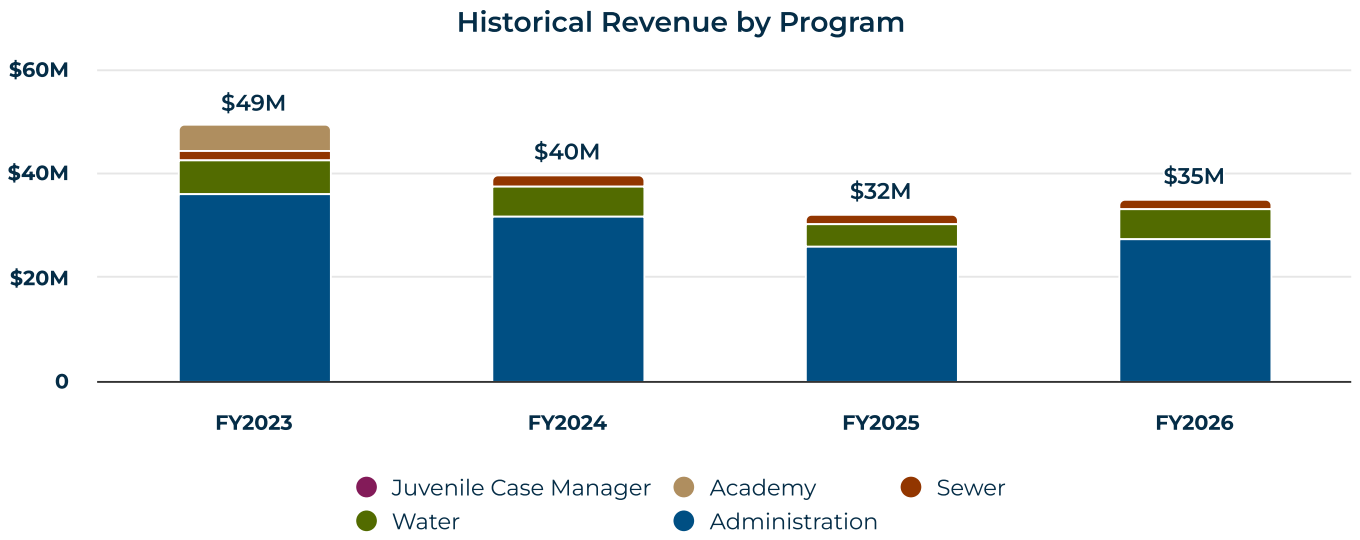
FY26 Revenues by Department

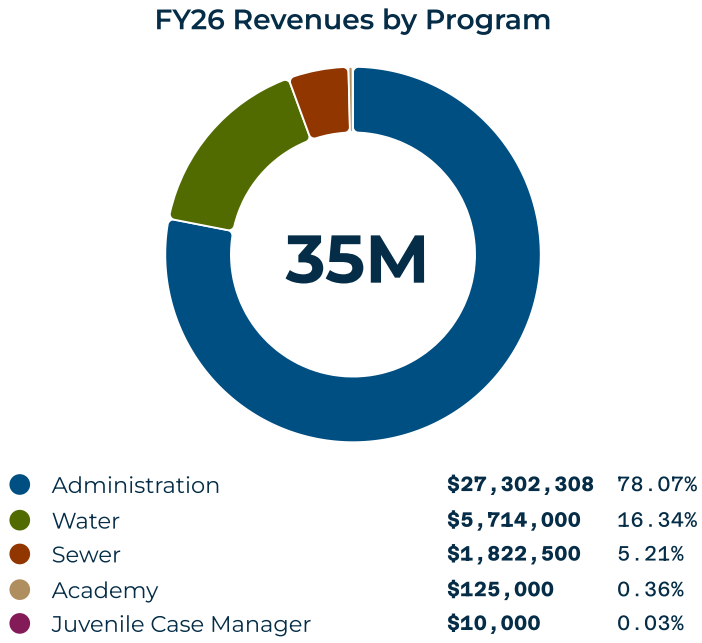


Revenues by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$42,139,112.86	$23,523,022.00	$25,430,983.00	8.11%
Fire	$278,262.31	$173,300.00	$171,100.00	-1.27%
Court	$496,985.66	$445,185.00	$325,625.00	-26.86%
Planning & Development	$2,194,177.47	$1,634,825.00	$994,600.00	-39.16%
Public Works	$10,995,188.46	$6,338,500.00	$8,051,500.00	27.03%
Facilities	$900.00	-	-	-
Parks & Recreation	$33,000.00	-	-	-
Total Revenues	**$56,137,626.76**	**$32,114,832.00**	**$34,973,808.00**	**8.90%**

Revenues by Program

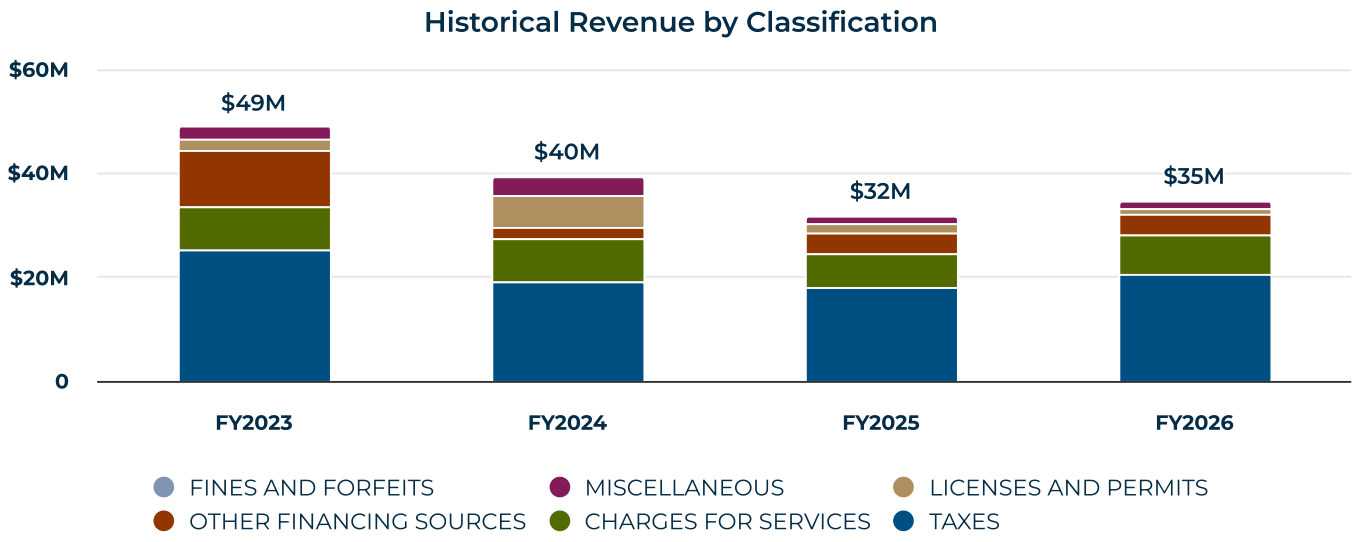


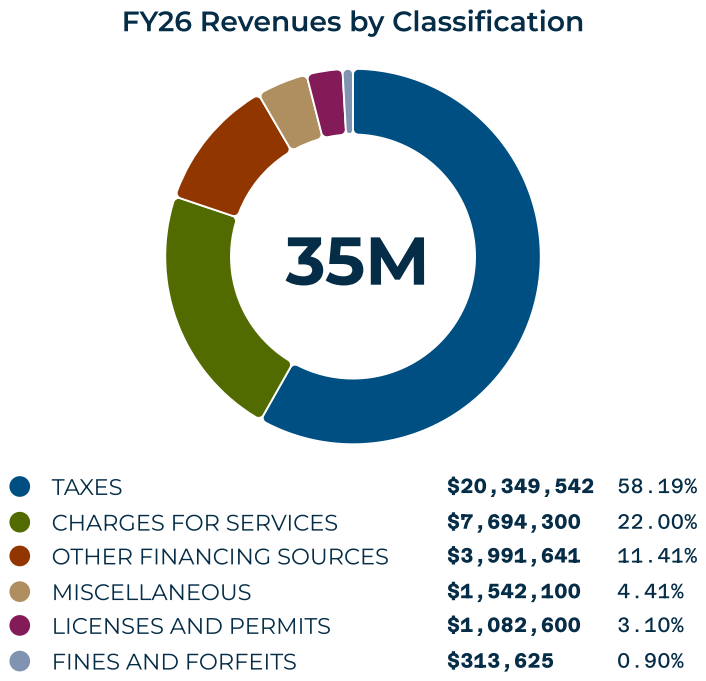


Revenues by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$41,658,388.96	$25,942,832.00	$27,302,308.00	5.24%
Juvenile Case Manager	$4,661.55	-	$10,000.00	-
Water	$7,620,351.82	$4,236,400.00	$5,714,000.00	34.88%
Sewer	$2,503,595.88	$1,835,600.00	$1,822,500.00	-0.71%
Academy	$4,350,628.55	$100,000.00	$125,000.00	25.00%
Total Revenues	**$56,137,626.76**	**$32,114,832.00**	**$34,973,808.00**	**8.90%**

Revenues by Classification



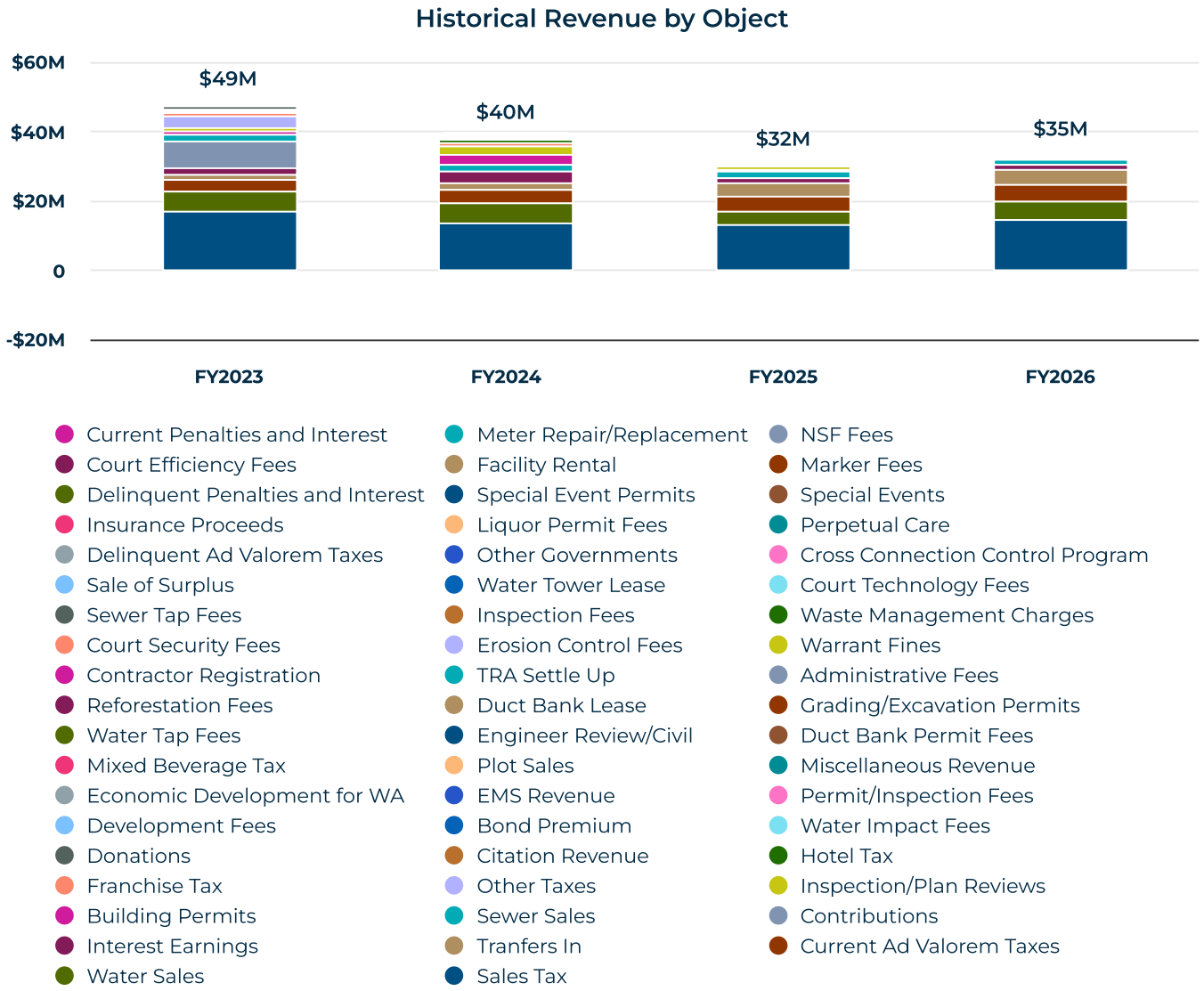


Revenues by Classification

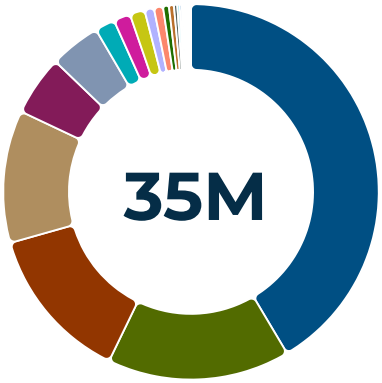
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES	$22,033,921.61	$18,034,294.00	$20,349,542.00	12.84%
LICENSES AND PERMITS	$2,395,907.57	$1,725,825.00	$1,082,600.00	-37.27%
CHARGES FOR SERVICES	$10,468,139.87	$6,229,800.00	$7,694,300.00	23.51%
FINES AND FORFEITS	$481,648.34	$437,185.00	$313,625.00	-28.26%
MISCELLANEOUS	$3,713,698.55	$1,527,800.00	$1,542,100.00	0.94%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
OTHER FINANCING SOURCES	$17,044,310.82	$4,159,928.00	$3,991,641.00	-4.05%
Total Revenues	**$56,137,626.76**	**$32,114,832.00**	**$34,973,808.00**	**8.90%**

Revenues by Object



FY26 Revenues by Object



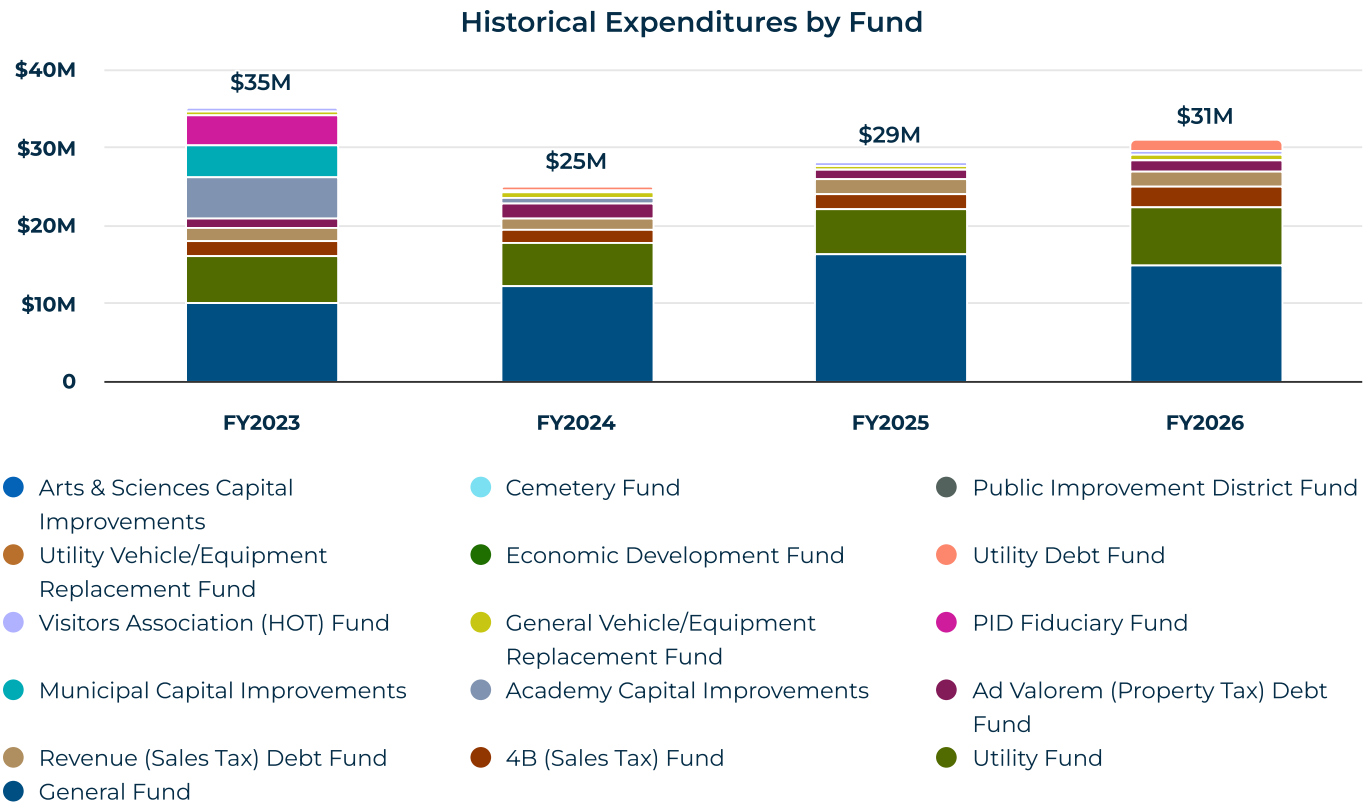
Sales Tax	**$14,500,000**	41.46%
Water Sales	**$5,500,000**	15.73%
Current Ad Valorem Taxes	**$4,696,742**	13.43%
Tranfers In	**$3,991,641**	11.41%
Sewer Sales	**$1,800,000**	5.15%
Interest Earnings	**$1,532,000**	4.38%
Hotel Tax	**$601,000**	1.72%
Franchise Tax	**$509,800**	1.46%
Building Permits	**$450,000**	1.29%
Citation Revenue	**$280,000**	0.80%
Inspection/Plan Reviews	**$275,000**	0.79%
Water Impact Fees	**$180,000**	0.51%
Development Fees	**$150,000**	0.43%
EMS Revenue	**$100,000**	0.29%
Permit/Inspection Fees	**$70,000**	0.20%
Erosion Control Fees	**$60,000**	0.17%
Mixed Beverage Tax	**$42,000**	0.12%
Plot Sales	**$40,000**	0.11%
Grading/Excavation Permits	**$24,600**	0.07%
Water Tap Fees	**$20,000**	0.06%
Engineer Review/Civil	**$20,000**	0.06%
Warrant Fines	**$15,000**	0.04%
Waste Management Charges	**$15,000**	0.04%
Administrative Fees	**$15,000**	0.04%
Duct Bank Permit Fees	**$15,000**	0.04%
Contractor Registration	**$15,000**	0.04%
Court Security Fees	**$10,200**	0.03%
Water Tower Lease	**$10,000**	0.03%
Court Technology Fees	**$8,400**	0.02%
Sewer Tap Fees	**$7,500**	0.02%
Miscellaneous Revenue	**$5,100**	0.01%
Sale of Surplus	**$5,000**	0.01%
Cross Connection Control Program	**$4,000**	0.01%
Perpetual Care	**$2,800**	0.01%
Liquor Permit Fees	**$2,000**	0.01%
Special Event Permits	**$1,000**	0.00%
Court Efficiency Fees	**$25**	0.00%

Revenues by Object

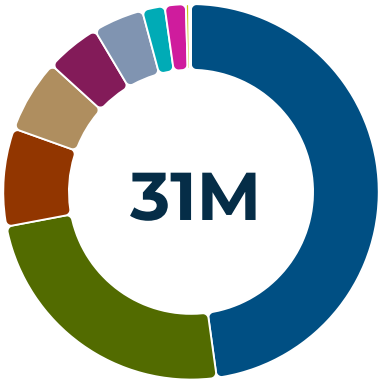
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Current Ad Valorem Taxes	$4,373,006.03	$4,071,694.00	$4,696,742.00	15.35%
Current Penalties and Interest	$56,912.17	-	-	-
Delinquent Ad Valorem Taxes	-$43,666.08	-	-	-
Delinquent Penalties and Interest	-$28,647.27	-	-	-
Sales Tax	$15,969,242.11	$12,900,000.00	$14,500,000.00	12.40%
Mixed Beverage Tax	$78,931.20	$42,000.00	$42,000.00	-
Hotel Tax	$481,179.62	$510,000.00	$601,000.00	17.84%
Franchise Tax	$1,146,963.83	$510,600.00	$509,800.00	-0.16%
Contractor Registration	$17,900.00	$15,000.00	$15,000.00	-
Erosion Control Fees	$16,500.00	-	$60,000.00	-
Grading/Excavation Permits	$19,688.40	$24,600.00	$24,600.00	-
Reforestation Fees	$34,200.00	-	-	-
Inspection/Plan Reviews	$929,705.56	$611,362.00	$275,000.00	-55.02%
Engineer Review/Civil	$15,950.00	$20,000.00	$20,000.00	-
Development Fees	$79,344.24	$100,000.00	$150,000.00	50.00%
Building Permits	$1,089,889.27	$803,863.00	$450,000.00	-44.02%
Permit/Inspection Fees	$112,601.60	$133,200.00	$70,000.00	-47.45%
Liquor Permit Fees	$3,510.00	$2,800.00	$2,000.00	-28.57%
Duct Bank Permit Fees	$80,600.00	$15,000.00	$15,000.00	-
Special Event Permits	-$3,981.50	-	$1,000.00	-
Administrative Fees	$26,100.98	$15,000.00	$15,000.00	-
Penalties & Late Fees	$9,089.06	-	-	-
Facility Rental	$900.00	-	-	-
EMS Revenue	$185,060.71	$100,000.00	$100,000.00	-
Inspection Fees	$65,631.42	-	-	-
Special Events	$710.00	-	-	-
Water Sales	$6,943,081.16	$4,000,000.00	$5,500,000.00	37.50%
Water Tap Fees	$21,975.00	$30,000.00	$20,000.00	-33.33%
Water Impact Fees	$643,591.84	$180,000.00	$180,000.00	-
Meter Repair/Replacement	$180.87	$10,000.00	-	-100.00%
Water Tower Lease	$9,500.00	$11,400.00	$10,000.00	-12.28%
Sewer Sales	$2,190,996.98	$1,800,600.00	$1,800,000.00	-0.03%
Sewer Tap Fees	$8,625.00	$15,000.00	$7,500.00	-50.00%
Waste Management Charges	$17,464.52	$15,000.00	$15,000.00	-
TRA Settle Up	$286,509.38	$5,000.00	-	-100.00%
Cross Connection Control Program	$2,022.95	$5,000.00	$4,000.00	-20.00%
Plot Sales	$53,900.00	$40,000.00	$40,000.00	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Perpetual Care	$2,800.00	$2,800.00	$2,800.00	-
Citation Revenue	$442,233.31	$385,000.00	$280,000.00	-27.27%
Court Technology Fees	$6,868.39	$14,650.00	$8,400.00	-42.66%
Court Security Fees	$8,524.32	$17,450.00	$10,200.00	-41.55%
Court Efficiency Fees	$16.48	$85.00	$25.00	-70.59%
Court Security & Tech Fees	$8,629.74	-	-	-
Warrant Fines	$15,376.10	$20,000.00	$15,000.00	-25.00%
Interest Earnings	$3,697,974.38	$1,517,200.00	$1,532,000.00	0.98%
Sale of Surplus	-	$5,000.00	$5,000.00	-
Insurance Proceeds	$5,120.00	$500.00	-	-100.00%
Citation Shortage/Overage	$187.00	-	-	-
NSF Fees	$25.00	-	-	-
Collection Fees	-$163.43	-	-	-
Miscellaneous Revenue	$10,555.60	$5,100.00	$5,100.00	-
Tranfers In	$4,816,877.36	$4,059,928.00	$3,991,641.00	-1.68%
Donations	$500.00	-	-	-
Economic Development for WA	$255,000.00	$100,000.00	-	-100.00%
Contributions	$2,339,811.12	-	-	-
Other Governments	-$12,376.14	-	-	-
Bond Proceeds	$9,380,000.00	-	-	-
Bond Premium	$264,498.48	-	-	-
Total Revenues	**$56,137,626.76**	**$32,114,832.00**	**$34,973,808.00**	**8.90%**

Expenditures by Fund



FY26 Expenditures by Fund



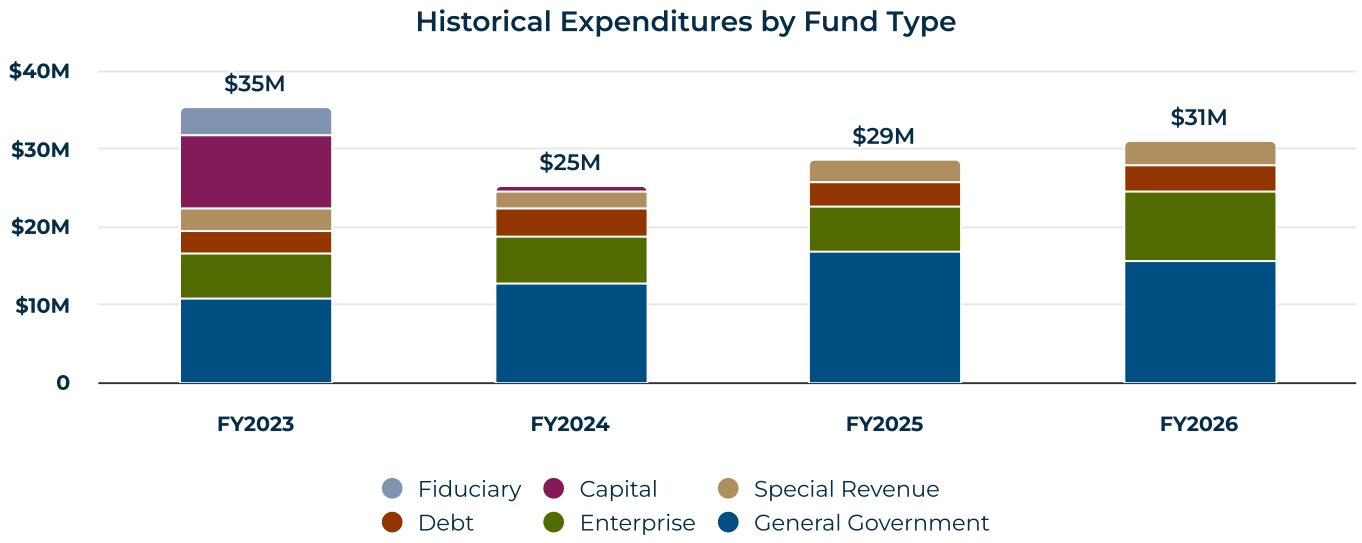
General Fund	**$14,821,258**	47.81%
Utility Fund	**$7,508,085**	24.22%
4B (Sales Tax) Fund	**$2,617,778**	8.44%
Revenue (Sales Tax) Debt Fund	**$1,947,578**	6.28%
Ad Valorem (Property Tax) Debt Fund	**$1,457,209**	4.70%
Utility Debt Fund	**$1,349,063**	4.35%
General Vehicle/Equipment Replacement Fund	**$605,000**	1.95%
Visitors Association (HOT) Fund	**$561,649**	1.81%
Utility Vehicle/Equipment Replacement Fund	**$90,000**	0.29%
Cemetery Fund	**$40,100**	0.13%
Public Improvement District Fund	**$5,000**	0.02%

Expenditures by Fund

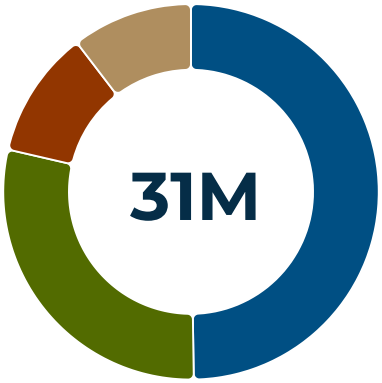
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$17,601,815.35	$16,300,777.00	$14,821,258.00	-9.08%
General Vehicle/Equipment Replacement Fund	$1,466,619.73	$471,500.00	$605,000.00	28.31%
4B (Sales Tax) Fund	$1,957,847.91	$1,943,428.00	$2,617,778.00	34.70%
Visitors Association (HOT) Fund	$434,139.24	$569,231.00	$561,649.00	-1.33%
Economic Development Fund	$1,513,678.72	$235,000.00	-	-100.00%
Public Improvement District Fund	$127,878.77	-	$5,000.00	-
Cemetery Fund	$35,172.49	$40,100.00	$40,100.00	-
Revenue (Sales Tax) Debt Fund	$1,954,674.98	$1,943,428.00	$1,947,578.00	0.21%
Ad Valorem (Property Tax) Debt Fund	$1,238,693.75	$1,241,694.00	$1,457,209.00	17.36%
Municipal Capital Improvements	$33,882.09	-	-	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Academy Capital Improvements	$1,775,761.25	-	-	-
Arts & Sciences Capital Improvements	$196,831.35	-	-	-
Utility Fund	$9,314,635.41	$5,695,435.00	$7,508,085.00	31.83%
Utility Debt Fund	$1,050,937.19	$1,500.00	$1,349,063.00	89,837.53%
Utility Vehicle/Equipment Replacement Fund	$115,578.75	$120,000.00	$90,000.00	-25.00%
PID Fiduciary Fund	$1,442,000.95	-	-	-
Total Expenditures	**$40,260,147.93**	**$28,562,093.00**	**$31,002,720.00**	**8.54%**

Expenditures by Fund Type



FY26 Expenditures by Fund Type



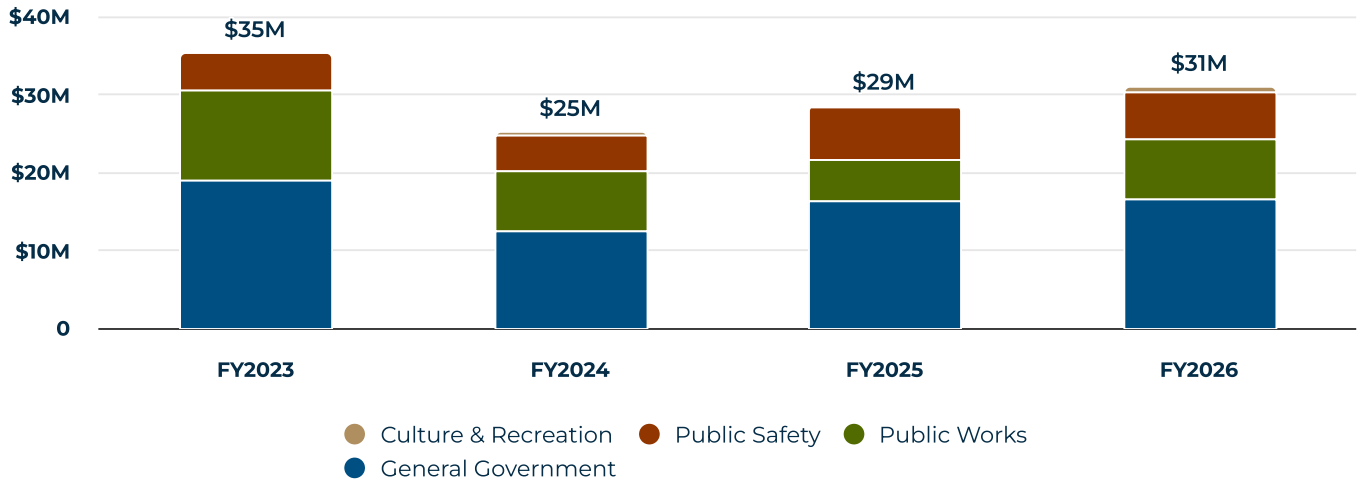
General Government	**$15,426,258**	49.76%
Enterprise	**$8,947,148**	28.86%
Debt	**$3,404,787**	10.98%
Special Revenue	**$3,224,527**	10.40%

Expenditures by Fund Type

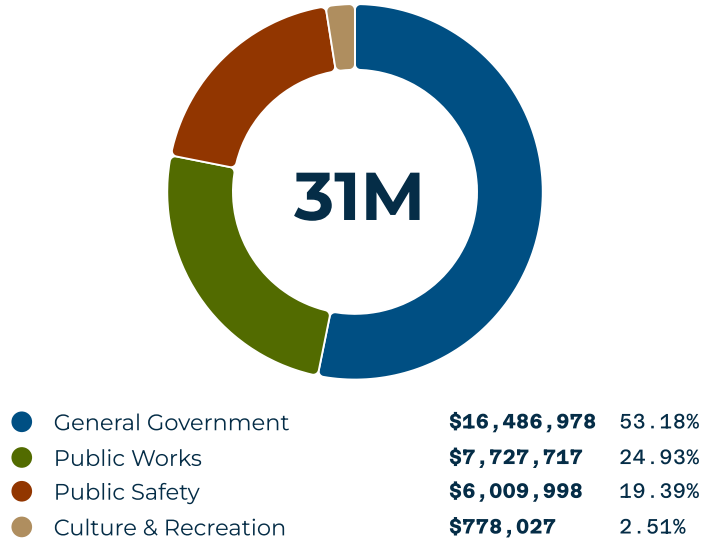
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$19,068,435.08	$16,772,277.00	$15,426,258.00	-8.03%
Special Revenue	$4,068,717.13	$2,787,759.00	$3,224,527.00	15.67%
Debt	$3,193,368.73	$3,185,122.00	$3,404,787.00	6.90%
Capital	$2,006,474.69	-	-	-
Enterprise	$10,481,151.35	$5,816,935.00	$8,947,148.00	53.81%
Fiduciary	$1,442,000.95	-	-	-
Total Expenditures	**$40,260,147.93**	**$28,562,093.00**	**$31,002,720.00**	**8.54%**

Expenditures by Department Type

Historical Expenditures by Department Type



FY26 Expenditures by Department Type

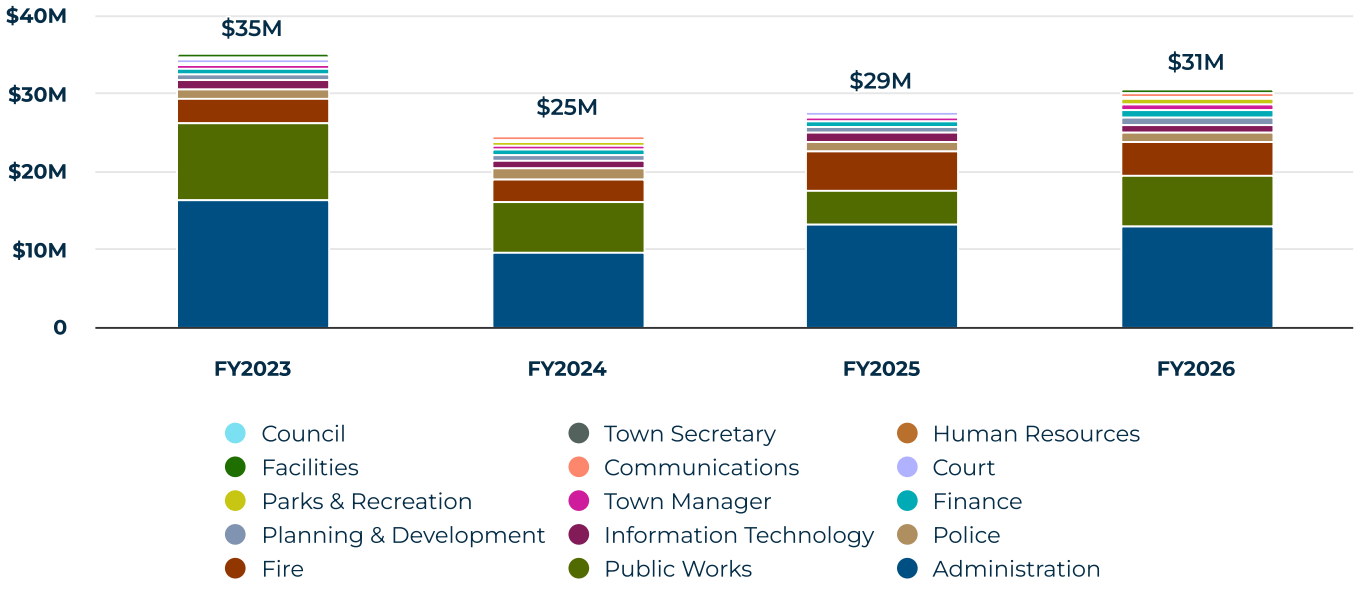


Expenditures by Department Type

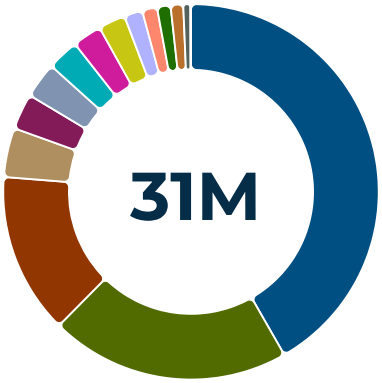
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$23,753,175.42	$16,360,682.00	$16,486,978.00	0.77%
Public Safety	$6,329,155.90	$6,663,328.00	$6,009,998.00	-9.80%
Public Works	$9,801,290.52	$5,169,683.00	$7,727,717.00	49.48%
Culture & Recreation	$376,526.09	$368,400.00	$778,027.00	111.19%
Total Expenditures	**$40,260,147.93**	**$28,562,093.00**	**$31,002,720.00**	**8.54%**

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department

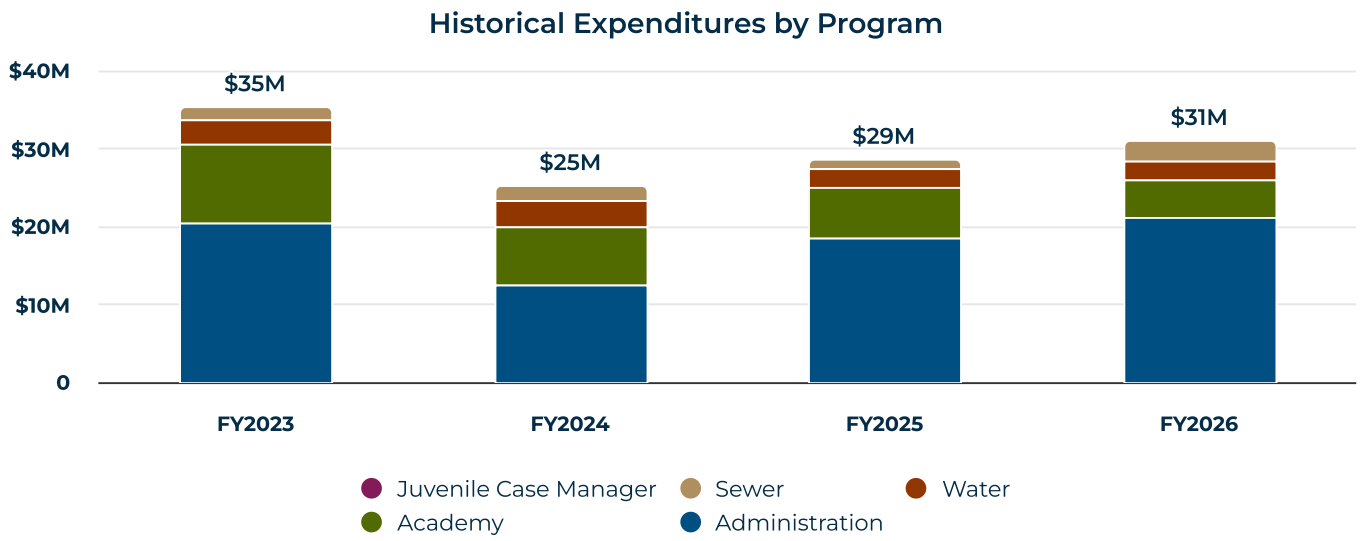


Administration	**$12,934,200**	41.72%
Public Works	**$6,413,180**	20.69%
Fire	**$4,294,798**	13.85%
Police	**$1,315,246**	4.24%
Planning & Development	**$956,787**	3.09%
Information Technology	**$955,802**	3.08%
Finance	**$847,838**	2.73%
Parks & Recreation	**$778,027**	2.51%
Town Manager	**$720,302**	2.32%
Communications	**$488,063**	1.57%
Court	**$399,954**	1.29%
Facilities	**$357,750**	1.15%
Human Resources	**$336,400**	1.09%
Town Secretary	**$188,773**	0.61%
Council	**$15,600**	0.05%

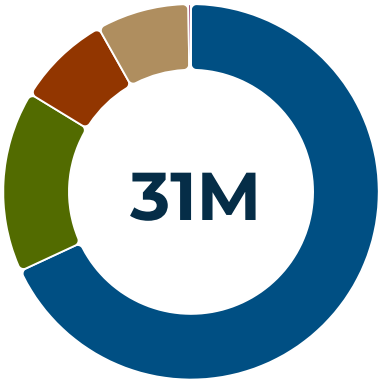
Expenditures by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$20,110,033.46	$13,157,571.00	$12,934,200.00	-1.70%
Council	$17,051.26	$41,450.00	$15,600.00	-62.36%
Town Manager	$665,362.70	$399,935.00	$720,302.00	80.10%
Town Secretary	$281,984.70	$178,592.00	$188,773.00	5.70%
Human Resources	$326,042.00	$321,131.00	$336,400.00	4.75%
Finance	$733,433.17	$696,072.00	$847,838.00	21.80%
Information Technology	$1,071,620.49	$1,265,587.00	$955,802.00	-24.48%
Communications	$547,647.64	$300,344.00	$488,063.00	62.50%
Fire	$4,554,083.42	$4,981,025.00	$4,294,798.00	-13.78%
Police	$1,377,089.89	$1,261,969.00	$1,315,246.00	4.22%
Court	$397,982.59	$420,334.00	$399,954.00	-4.85%
Planning & Development	$692,034.86	$666,277.00	$956,787.00	43.60%
Public Works	$8,848,165.38	$4,347,656.00	$6,413,180.00	47.51%
Facilities	$261,090.28	$155,750.00	$357,750.00	129.70%
Parks & Recreation	$376,526.09	$368,400.00	$778,027.00	111.19%
Total Expenditures	**$40,260,147.93**	**$28,562,093.00**	**$31,002,720.00**	**8.54%**

Expenditures by Program



FY26 Expenditures by Program

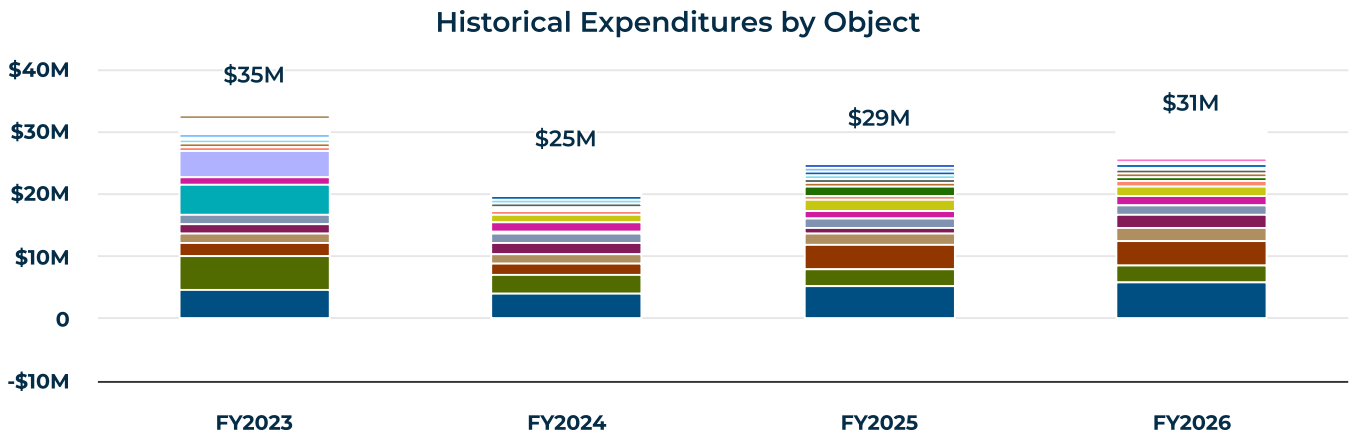


Administration	**$21,106,961**	68.08%
Academy	**$4,845,128**	15.63%
Sewer	**$2,515,100**	8.11%
Water	**$2,463,000**	7.94%
Juvenile Case Manager	**$72,531**	0.23%

Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$23,706,954.07	$18,386,199.00	$21,106,961.00	14.80%
Juvenile Case Manager	$41,510.71	$70,103.00	$72,531.00	3.46%
Streets	$19,561.26	-	-	-
Water	$4,101,953.50	$2,312,060.00	$2,463,000.00	6.53%
Sewer	$2,596,731.60	$1,129,300.00	$2,515,100.00	122.71%
Academy	$9,793,436.79	$6,664,431.00	$4,845,128.00	-27.30%
Total Expenditures	**$40,260,147.93**	**$28,562,093.00**	**$31,002,720.00**	**8.54%**

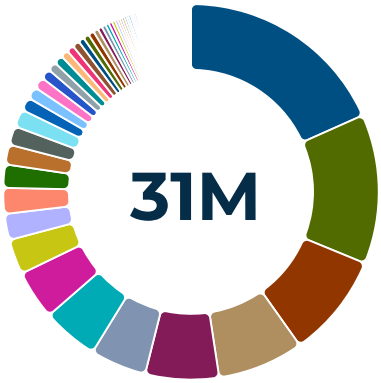
Expenditures by Object



- Compensated Absence
- Promotional Items
- Cost of Sales - Cemetery Lots
- Judicial Services
- Chemical Supplies
- Employment Advertising
- Safety Supplies
- Employee Events
- Employee Recognition
- Duct Bank Maintenance
- Books/Printed Materials
- Vision
- Step Up Pay
- Codification
- Utility Billing
- Contingency
- Pump Station Equipment
- Lift Station Maintenance
- Ambulance Billing Services
- Issuance Costs
- Communications
- Certification Pay
- Court Technology
- Medical Supplies
- Assessment Fees
- Trails/Open Space
- Marketing & Promotions
- Architect Services
- Website Support/Hosting
- Communications Minor Equipment
- Fuel
- LTD / AD&D / Life
- Printing/Copier Supplies
- Vehicle Maintenance
- Financial Services
- Workers Comp
- Medicare
- Contra Payroll Expense
- Bond Escrow Fees
- Water Service Charge
- Court Security
- Server Supplies/Minor Accessories
- Communications Equipment Maintenance
- Exterminator Services
- Communications Equipment
- Marshal/Bailiff Services
- Printing
- Postage
- Other Long-Term Obligation Interest
- Licenses & Registrations
- Longevity
- Exterior Building Maintenance
- On Call Pay
- Equipment/Instrument Maintenance
- Community Services/Support
- Computers/Laptops
- Network/Server Maintenance
- Audio/Visual Minor Supplies
- GIS Fees
- Cell Phone Allowance
- Employee Screenings/Assessments
- Legal Notices Publication
- Auto Allowance
- Interior Building Maintenance
- Furniture & Fixtures
- Signage/Streetlight Maintenance
- 457 Plan
- Impact Fees
- Dental
- Water Meters/Minor Equipment
- Security/Gate Access Maintenance
- Memberships & Dues
- Internet/Phone/Television
- Building Systems Maintenance
- Weapons/Accessories
- Court Efficiency
- Collection Services
- Network Printers/Peripherals
- Phone System Supplies
- Benefits Administration
- Network Minor Equipment
- Medical Director Services
- Cleaning Supplies
- Copier/Printer Leasing
- Line Location
- Unemployment - Premiums
- Pre-Employment Testing
- Bunker Gear
- Elections
- Water Service
- Gas
- Facility Maintenance Supplies
- Janitorial Services
- Hospitality Items
- Computer Minor Equipment
- Office Supplies
- Shipping/Courier Services
- Part-Time Employees
- Hand Tools/Small Equipment
- Appraisal Fees
- Equipment Rental
- Bank Fees
- Capital Software
- Auditor
- Uniforms
- Meeting Supplies/Refreshments
- Utility Testing & Inspections
- Miscellaneous Supplies
- Other Equipment
- Records Management/Filing Fees
- System Admin & Support Service

- ACADEMY IMPROVEMENTS
- Other Long-Term Obligation Principal
- Economic Incentives
- Property Insurance
- Streets/Sidewalk Maintenance
- Overtime
- Miscellaneous Consultant
- Grounds Maintenance
- Motor Vehicles
- Transfer to Westlake Academy
- Water Purchases
- Transfers Out
- Parks/Open Space Maintenance
- Water Meters/Capital Equipment
- Training/Seminars
- Pump Station Maintenance
- Utility System Maintenance
- Social Security
- Software Subscriptions/Applications
- Rent
- TMRS
- Police Services
- Wastewater Treatment
- Bond Principal
- Building Inspections
- Special Event Services
- Depreciation
- Engineering Services
- Electricity
- Legal Services
- Medical
- Peak Payment
- Streets/Sidewalks
- Building Structures
- Bond Interest
- Full-Time Employees (Regular)

FY26 Expenditures by Object



Full-Time Employees (Regular)	$5,682,061	18.33%
Transfers Out	$3,991,641	12.88%
Bond Principal	$2,783,000	8.98%
Wastewater Treatment	$2,300,300	7.42%
Bond Interest	$1,963,800	6.33%
Transfer to Westlake Academy	$1,500,000	4.84%
Water Purchases	$1,500,000	4.84%
Police Services	$1,315,246	4.24%
TMRS	$934,341	3.01%
Motor Vehicles	$695,000	2.24%
Miscellaneous Consultant	$692,000	2.23%
Rent	$624,000	2.01%
Medical	$528,380	1.70%
Peak Payment	$500,000	1.61%
Grounds Maintenance	$472,425	1.52%
Social Security	$357,501	1.15%
Economic Incentives	$325,000	1.05%
Legal Services	$313,600	1.01%
Overtime	$273,190	0.88%
Utility System Maintenance	$248,300	0.80%
Electricity	$240,500	0.78%
ACADEMY IMPROVEMENTS	$207,000	0.67%
Parks/Open Space Maintenance	$199,000	0.64%
Streets/Sidewalk Maintenance	$194,100	0.63%
Training/Seminars	$156,078	0.50%
Property Insurance	$155,000	0.50%
Software Subscriptions/Applications	$154,650	0.50%
Other Equipment	$134,400	0.43%
Water Meters/Capital Equipment	$120,000	0.39%
Special Event Services	$105,000	0.34%
Workers Comp	$94,619	0.31%
Memberships & Dues	$92,828	0.30%
Medicare	$83,615	0.27%
Building Inspections	$75,000	0.24%
Vehicle Maintenance	$63,000	0.20%
Certification Pay	$62,975	0.20%
Computer Minor Equipment	$61,000	0.20%
Pump Station Maintenance	$60,000	0.19%

Utility Testing & Inspections	**$60,000**	0.19%
Auditor	**$58,000**	0.19%
Communications	**$56,500**	0.18%
Network/Server Maintenance	**$55,000**	0.18%
System Admin & Support Service	**$51,745**	0.17%
Records Management/Filing Fees	**$51,599**	0.17%
457 Plan	**$49,803**	0.16%
Internet/Phone/Television	**$47,820**	0.15%
Computers/Laptops	**$45,000**	0.15%
Lift Station Maintenance	**$45,000**	0.15%
LTD / AD&D / Life	**$44,891**	0.14%
Security/Gate Access Maintenance	**$42,000**	0.14%
Fuel	**$42,000**	0.14%
Marketing & Promotions	**$40,000**	0.13%
Engineering Services	**$40,000**	0.13%
Audio/Visual Minor Supplies	**$38,500**	0.12%
Equipment Rental	**$38,328**	0.12%
Water Service	**$37,000**	0.12%
Dental	**$36,100**	0.12%
Meeting Supplies/Refreshments	**$35,450**	0.11%
Website Support/Hosting	**$33,200**	0.11%
Signage/Streetlight Maintenance	**$30,000**	0.10%
Assessment Fees	**$28,000**	0.09%
Appraisal Fees	**$27,500**	0.09%
Hand Tools/Small Equipment	**$26,450**	0.09%
Financial Services	**$26,250**	0.08%
Equipment/Instrument Maintenance	**$26,000**	0.08%
Bunker Gear	**$24,800**	0.08%
Interior Building Maintenance	**$24,500**	0.08%
Building Systems Maintenance	**$24,000**	0.08%
Auto Allowance	**$23,500**	0.08%
Office Supplies	**$22,997**	0.07%
Employee Screenings/Assessments	**$22,900**	0.07%
Uniforms	**$22,225**	0.07%
Longevity	**$21,254**	0.07%
Legal Notices Publication	**$20,750**	0.07%
GIS Fees	**$20,600**	0.07%
Cell Phone Allowance	**$20,160**	0.07%
Step Up Pay	**$20,000**	0.06%
Furniture & Fixtures	**$20,000**	0.06%
Community Services/Support	**$19,500**	0.06%
Medical Supplies	**$19,000**	0.06%
Janitorial Services	**$18,250**	0.06%
Court Technology	**$18,156**	0.06%
Contingency	**$15,000**	0.05%
Copier/Printer Leasing	**$14,400**	0.05%
Printing	**$13,720**	0.04%
Hospitality Items	**$13,300**	0.04%
Bank Fees	**$12,050**	0.04%
Gas	**$12,000**	0.04%

Ambulance Billing Services	**$12,000**	0.04%
Marshal/Bailiff Services	**$11,040**	0.04%
Elections	**$11,000**	0.04%
Medical Director Services	**$10,650**	0.03%
Employee Events	**$10,000**	0.03%
Network Minor Equipment	**$10,000**	0.03%
Facility Maintenance Supplies	**$9,500**	0.03%
On Call Pay	**$7,800**	0.03%
Employee Recognition	**$6,500**	0.02%
Unemployment - Premiums	**$6,320**	0.02%
Licenses & Registrations	**$6,300**	0.02%
Benefits Administration	**$6,200**	0.02%
Communications Equipment Maintenance	**$6,000**	0.02%
Employment Advertising	**$5,500**	0.02%
Vision	**$5,404**	0.02%
Exterminator Services	**$5,300**	0.02%
Pre-Employment Testing	**$5,180**	0.02%
Utility Billing	**$5,000**	0.02%
Phone System Supplies	**$5,000**	0.02%
Server Supplies/Minor Accessories	**$5,000**	0.02%
Books/Printed Materials	**$4,158**	0.01%
Exterior Building Maintenance	**$4,000**	0.01%
Codification	**$3,950**	0.01%
Miscellaneous Supplies	**$3,750**	0.01%
Printing/Copier Supplies	**$3,420**	0.01%
Cleaning Supplies	**$3,150**	0.01%
Line Location	**$3,000**	0.01%
Network Printers/Peripherals	**$2,500**	0.01%
Safety Supplies	**$2,000**	0.01%
Chemical Supplies	**$2,000**	0.01%
Postage	**$1,900**	0.01%
Collection Services	**$1,800**	0.01%
Cost of Sales - Cemetery Lots	**$1,500**	0.00%
Judicial Services	**$600**	0.00%
Court Efficiency	**$600**	0.00%
Promotional Items	**$550**	0.00%
Shipping/Courier Services	**$400**	0.00%

Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$4,910,685.95	$5,208,844.00	$5,682,061.00	9.08%
Part-Time Employees	$27,110.49	-	-	-
Overtime	$354,138.31	$280,650.00	$273,190.00	-2.66%
On Call Pay	$6,000.00	$7,800.00	$7,800.00	-
Auto Allowance	$22,800.00	$23,500.00	$23,500.00	-
Cell Phone Allowance	$18,960.00	$19,680.00	$20,160.00	2.44%
ACADEMY IMPROVEMENTS	$1,861,747.65	$975.00	$207,000.00	21,130.77%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Longevity	-	-	$21,254.00	-
Compensated Absence	$40,193.14	-	-	-
Certification Pay	-	-	$62,975.00	-
Step Up Pay	-	-	$20,000.00	-
TMRS	$703,970.08	$686,405.00	$934,341.00	36.12%
457 Plan	$28,265.47	$38,800.00	$49,803.00	28.36%
Social Security	$305,784.98	$342,965.00	$357,501.00	4.24%
Medicare	$73,052.80	$80,216.00	$83,615.00	4.24%
Medical	$480,825.57	$530,314.00	$528,380.00	-0.36%
Dental	$33,534.88	$47,708.00	$36,100.00	-24.33%
Vision	$4,338.08	$3,920.00	$5,404.00	37.86%
LTD / AD&D / Life	-	$43,067.00	$44,891.00	4.24%
Unemployment - Premiums	$4,434.22	$6,319.00	$6,320.00	0.02%
Workers Comp	$4,453.12	$92,538.00	$94,619.00	2.25%
Pension Expense	$69,311.99	-	-	-
Contra Payroll Expense	-	$3.00	-	-100.00%
Office Supplies	$35,860.26	$17,800.00	$22,997.00	29.20%
Printing/Copier Supplies	$61,677.52	$36,370.00	$3,420.00	-90.60%
Postage	$5,185.83	$6,300.00	$1,900.00	-69.84%
Books/Printed Materials	$1,555.98	$7,675.00	$4,158.00	-45.82%
Meeting Supplies/Refreshments	$12,288.71	$45,300.00	$35,450.00	-21.74%
Cleaning Supplies	$3,125.85	$3,150.00	$3,150.00	-
Chemical Supplies	$2,850.20	$1,000.00	$2,000.00	100.00%
Safety Supplies	$3,211.19	$4,950.00	$2,000.00	-59.60%
Medical Supplies	$17,910.28	$16,000.00	$19,000.00	18.75%
Hospitality Items	$13,136.91	$17,300.00	$13,300.00	-23.12%
Promotional Items	-	-	$550.00	-
Fuel	$36,495.02	$36,500.00	$42,000.00	15.07%
Uniforms	$53,541.36	$44,975.00	$22,225.00	-50.58%
Bunker Gear	-	-	$24,800.00	-
Hand Tools/Small Equipment	$28,879.87	$3,050.00	$26,450.00	767.21%
Minor Furniture/Fixtures	$39.99	-	-	-
Weapons/Accessories	-	$300.00	-	-100.00%
Water Meters/Minor Equipment	$4,190.22	$55,000.00	-	-100.00%
Computer Minor Equipment	$2,249.18	-	$61,000.00	-
Network Minor Equipment	$40,764.58	-	$10,000.00	-
Network Printers/Peripherals	-	-	$2,500.00	-
Server Supplies/Minor Accessories	$9,933.59	-	$5,000.00	-

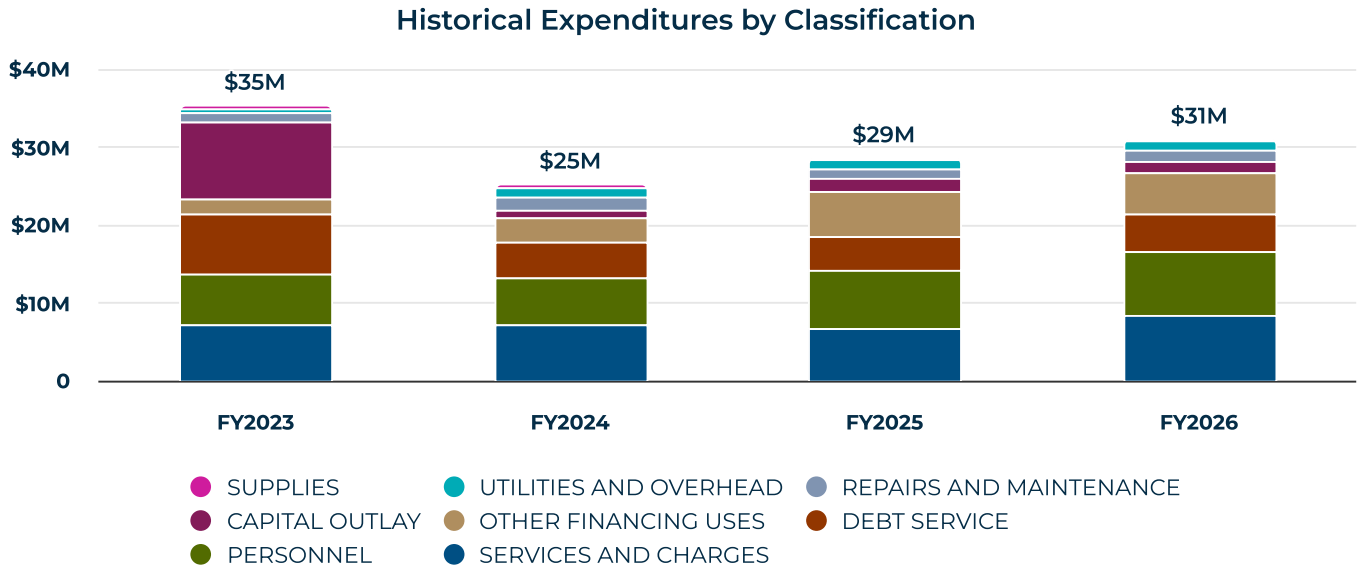
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Phone System Supplies	-	-	$5,000.00	-
Communications Minor Equipment	$1,998.72	$6,000.00	-	-100.00%
Audio/Visual Minor Supplies	$939.90	-	$38,500.00	-
Court Technology	$45,736.67	$17,386.00	$18,156.00	4.43%
Court Efficiency	-	$600.00	$600.00	-
Court Security	-	$2,295.00	-	-100.00%
Miscellaneous Supplies	$19,621.66	$24,500.00	$3,750.00	-84.69%
Legal Services	$636,506.52	$353,100.00	$313,600.00	-11.19%
Collection Services	-	-	$1,800.00	-
Financial Services	$129,529.01	$58,000.00	$26,250.00	-54.74%
Auditor	-$61,724.21	$34,480.00	$58,000.00	68.21%
Appraisal Fees	$24,846.01	$23,510.00	$27,500.00	16.97%
Assessment Fees	$18,737.80	$28,000.00	$28,000.00	-
Building Inspections	$284,373.44	$75,000.00	$75,000.00	-
Architect Services	$29,700.00	-	-	-
Engineering Services	$412,562.80	$132,000.00	$40,000.00	-69.70%
Miscellaneous Consultant	$268,384.10	$167,839.00	$692,000.00	312.30%
Pre-Employment Testing	$7,463.97	$5,460.00	$5,180.00	-5.13%
Benefits Administration	$4,452.91	-	$6,200.00	-
Elections	$1,070.80	$6,400.00	$11,000.00	71.88%
Codification	$3,949.71	$5,000.00	$3,950.00	-21.00%
Shipping/Courier Services	$89.42	$1,000.00	$400.00	-60.00%
Records Management/Filing Fees	$62,225.82	$67,210.00	$51,599.00	-23.23%
GIS Fees	-	$16,500.00	$20,600.00	24.85%
Printing	$1,807.00	-	$13,720.00	-
Special Event Services	$99,606.70	$130,000.00	$105,000.00	-19.23%
Community Services/Support	$135,501.72	$5,500.00	$19,500.00	254.55%
Contingency	-	$15,000.00	$15,000.00	-
Employment Advertising	-	-	$5,500.00	-
Marketing & Promotions	$3,571.51	$15,550.00	$40,000.00	157.23%
Legal Notices Publication	$19,939.71	$24,000.00	$20,750.00	-13.54%
Training/Seminars	$93,966.18	$165,735.00	$156,078.00	-5.83%
Memberships & Dues	$54,421.00	$71,980.00	$92,828.00	28.96%
Licenses & Registrations	$4,715.29	$6,400.00	$6,300.00	-1.56%
Employee Events	$1,981.98	-	$10,000.00	-
Employee Recognition	$890.98	$500.00	$6,500.00	1,200.00%
Legislative Activities	$7,248.15	-	-	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Police Services	$1,377,089.89	$1,261,969.00	$1,315,246.00	4.22%
Judicial Services	-	$600.00	$600.00	-
Marshal/Bailiff Services	$1,422.46	-	$11,040.00	-
Ambulance Billing Services	$20,243.46	$12,000.00	$12,000.00	-
Medical Director Services	-	-	$10,650.00	-
Employee Screenings/Assessments	$14,790.00	$22,900.00	$22,900.00	-
System Admin & Support Service	$85,112.79	$75,650.00	$51,745.00	-31.60%
Website Support/Hosting	$24,526.36	$33,200.00	$33,200.00	-
Copier/Printer Leasing	-	-	$14,400.00	-
Software Subscriptions/Applications	$428,443.55	$675,428.00	$154,650.00	-77.10%
Communications	$24,812.50	-	$56,500.00	-
Water Purchases	$1,999,818.32	$1,500,000.00	$1,500,000.00	-
Water Service Charge	$500.00	$600.00	-	-100.00%
Peak Payment	$420,087.71	$500,000.00	$500,000.00	-
Wastewater Treatment	$2,474,830.50	$1,000,000.00	$2,300,300.00	130.03%
Utility Testing & Inspections	$80,773.73	$25,000.00	$60,000.00	140.00%
Utility Billing	$6,613.35	$10,000.00	$5,000.00	-50.00%
Line Location	$3,525.58	$5,660.00	$3,000.00	-47.00%
Impact Fees	$858,699.95	-	-	-
Economic Incentives	$1,258,678.72	$135,000.00	$325,000.00	140.74%
Facility Maintenance Supplies	$17,604.86	$14,000.00	$9,500.00	-32.14%
Interior Building Maintenance	$7,139.34	$7,500.00	$24,500.00	226.67%
Exterior Building Maintenance	$22,383.08	$17,000.00	$4,000.00	-76.47%
Building Systems Maintenance	$4,933.52	-	$24,000.00	-
Janitorial Services	$9,201.26	$1,250.00	$18,250.00	1,360.00%
Exterminator Services	$3,572.83	$1,704.00	$5,300.00	211.03%
Security/Gate Access Maintenance	$106,844.63	$11,000.00	$42,000.00	281.82%
Grounds Maintenance	$780,484.08	$590,525.00	$472,425.00	-20.00%
Vehicle Maintenance	$89,274.04	$41,940.00	$63,000.00	50.21%
Equipment/Instrument Maintenance	$42,941.75	$5,000.00	$26,000.00	420.00%
Pump Station Maintenance	$385,717.20	$89,100.00	$60,000.00	-32.66%
Lift Station Maintenance	-	-	$45,000.00	-

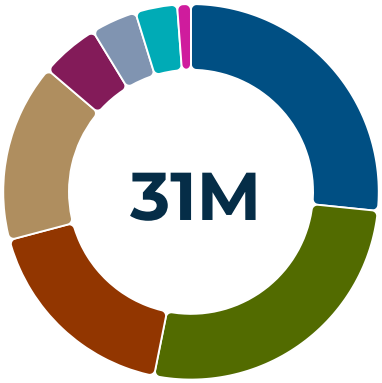
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Network/Server Maintenance	$6,429.90	-	$55,000.00	-
Communications Equipment Maintenance	-	-	$6,000.00	-
Equipment Rental	$57,724.56	$1,900.00	$38,328.00	1,917.26%
Streets/Sidewalk Maintenance	$113,150.86	$195,500.00	$194,100.00	-0.72%
Signage/Streetlight Maintenance	$120,039.16	$17,100.00	$30,000.00	75.44%
Parks/Open Space Maintenance	$44,232.82	$85,000.00	$199,000.00	134.12%
Utility System Maintenance	$187,315.21	$113,800.00	$248,300.00	118.19%
Duct Bank Maintenance	-	$10,500.00	-	-100.00%
Rent	$570,537.77	$622,800.00	$624,000.00	0.19%
Electricity	$256,903.63	$255,000.00	$240,500.00	-5.69%
Gas	$10,710.86	$12,000.00	$12,000.00	-
Water Service	$107,589.67	-	$37,000.00	-
Internet/Phone/Television	$54,783.38	$91,039.00	$47,820.00	-47.47%
Property Insurance	$170,373.92	$195,000.00	$155,000.00	-20.51%
Bond Principal	$2,191,000.00	$2,716,500.00	$2,783,000.00	2.45%
Other Long-Term Obligation Principal	$368,226.85	-	-	-
Bond Interest	$1,688,587.92	$1,573,097.00	$1,963,800.00	24.84%
Other Long-Term Obligation Interest	$12,098.21	-	-	-
Short-Term Debt Principal	$1,695.83	-	-	-
Bank Fees	$36,482.06	$33,000.00	$12,050.00	-63.48%
Issuance Costs	$119,371.81	$1,500.00	-	-100.00%
Cost of Sales - Cemetery Lots	-	-	$1,500.00	-
Building Structures	$70,081.11	$40,000.00	-	-100.00%
Water Meters/Capital Equipment	$42,882.51	$77,500.00	$120,000.00	54.84%
Pump Station Equipment	$7,178.62	$17,000.00	-	-100.00%
Computers/Laptops	$42,228.44	$5,000.00	$45,000.00	800.00%
Audio/Visual Equipment	$12,157.78	-	-	-
Communications Equipment	-	$10,000.00	-	-100.00%
Capital Software	$33,882.09	-	-	-
Other Technology Equipment	$13,377.52	-	-	-
Motor Vehicles	$1,401,610.28	$1,420,000.00	$695,000.00	-51.06%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Furniture & Fixtures	$7,764.48	$2,000.00	$20,000.00	900.00%
Other Equipment	$31,348.23	$65,100.00	$134,400.00	106.45%
Depreciation	$611,152.14	-	-	-
Transfers Out	$6,553,361.36	$4,059,928.00	$3,991,641.00	-1.68%
Transfer to Westlake Academy	$1,736,484.00	$1,736,484.00	$1,500,000.00	-13.62%
Payments to Developer	$133,235.39	-	-	-
Payments to Bond Holders	$1,299,465.56	-	-	-
Total Expenditures	**$40,260,147.93**	**$28,562,093.00**	**$31,002,720.00**	**8.54%**

Expenditures by Classification



FY26 Expenditures by Classification

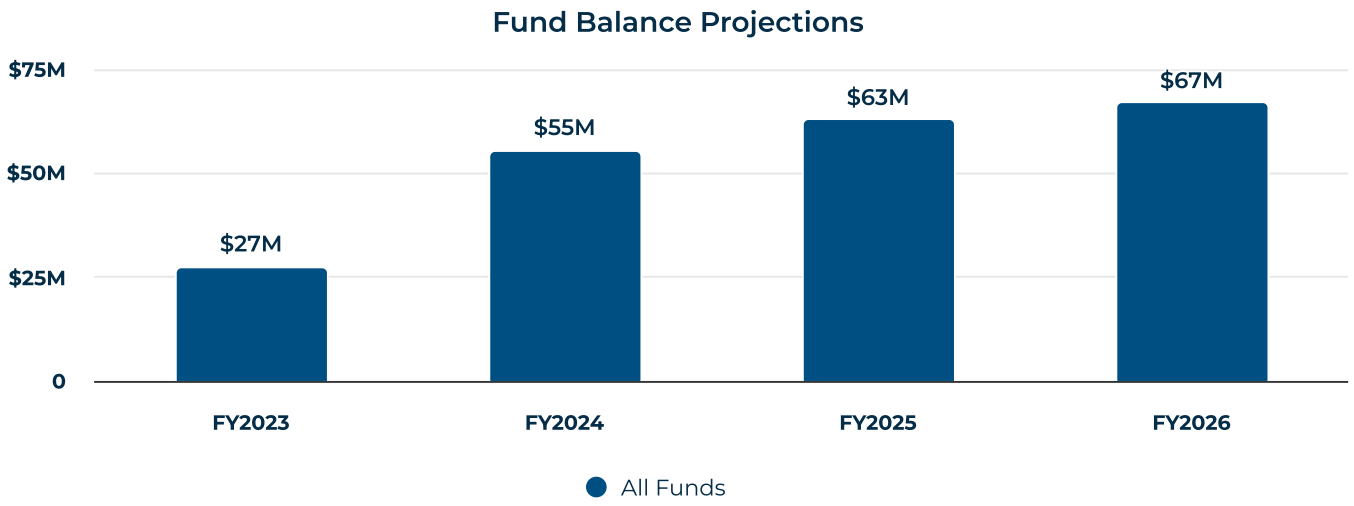


PERSONNEL	**$8,251,914**	26.62%
SERVICES AND CHARGES	**$8,228,486**	26.54%
OTHER FINANCING USES	**$5,491,641**	17.71%
DEBT SERVICE	**$4,758,850**	15.35%
REPAIRS AND MAINTENANCE	**$1,564,703**	5.05%
CAPITAL OUTLAY	**$1,222,900**	3.94%
UTILITIES AND OVERHEAD	**$1,116,320**	3.60%
SUPPLIES	**$367,906**	1.19%

Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$7,087,859.08	$7,413,704.00	$8,251,914.00	11.31%
SUPPLIES	$401,193.49	$346,451.00	$367,906.00	6.19%
SERVICES AND CHARGES	$11,325,787.19	$6,666,171.00	$8,228,486.00	23.44%
REPAIRS AND MAINTENANCE	$1,998,989.10	$1,202,819.00	$1,564,703.00	30.09%
UTILITIES AND OVERHEAD	$1,170,899.23	$1,175,839.00	$1,116,320.00	-5.06%
DEBT SERVICE	$4,417,462.68	$4,324,097.00	$4,758,850.00	10.05%
CAPITAL OUTLAY	$4,135,410.85	$1,636,600.00	$1,222,900.00	-25.28%
OTHER FINANCING USES	$9,722,546.31	$5,796,412.00	$5,491,641.00	-5.26%
Total Expenditures	**$40,260,147.93**	**$28,562,093.00**	**$31,002,720.00**	**8.54%**

Fund Balance



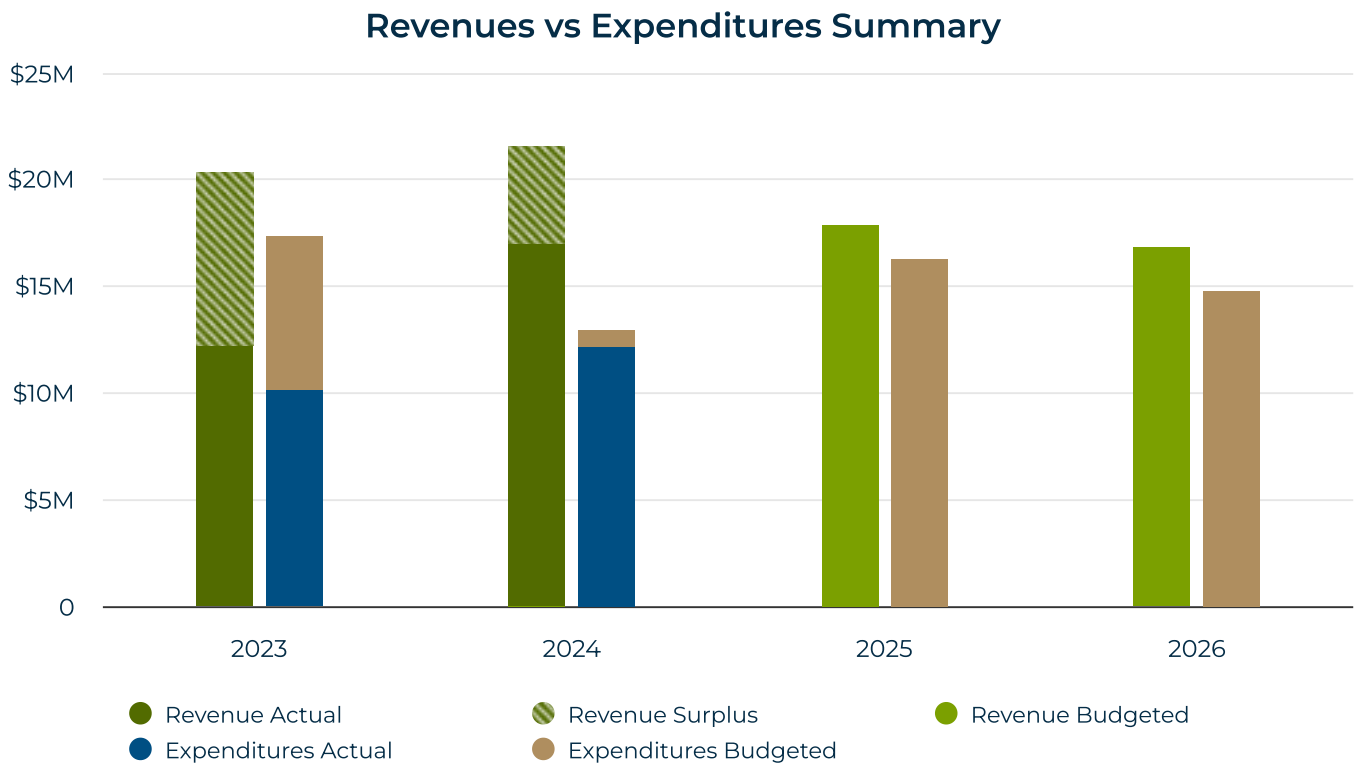
Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 ($ Change)
All Funds	$62,934,425.00	$66,905,510.00	6.31%	$3,971,085.00
Total Fund Balance	**$62,934,425.00**	**$66,905,510.00**	**6.31%**	**$3,971,085.00**

General Fund

The General Fund is the Town's main operating fund and accounts for the majority of all revenues and expenditures.

Summary



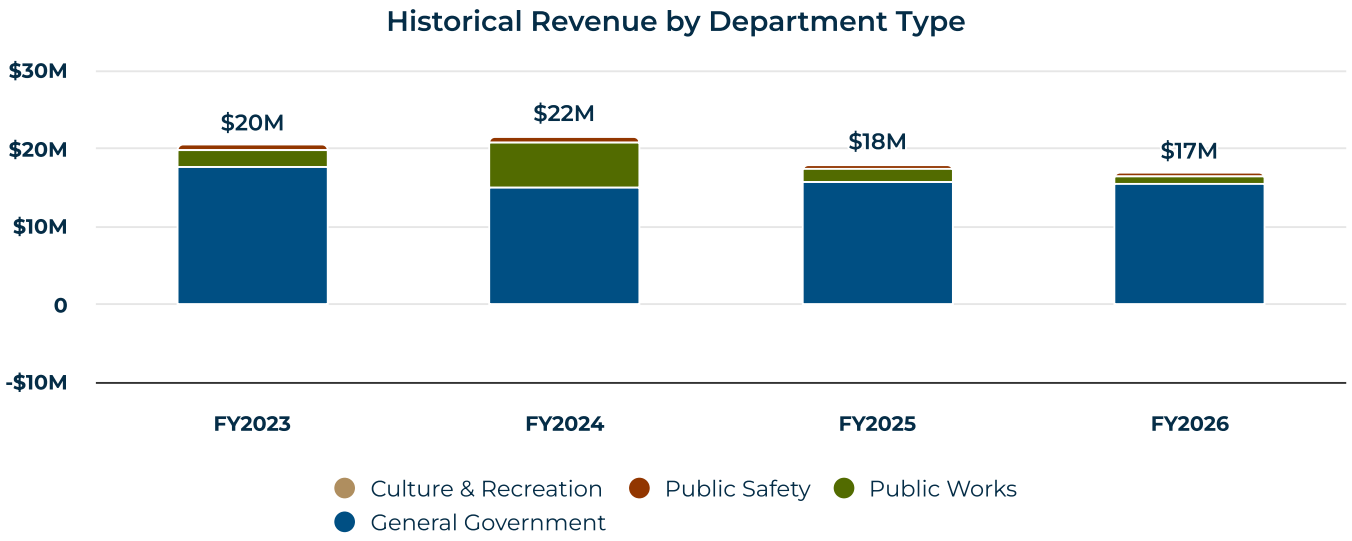
Comprehensive Fund Summary

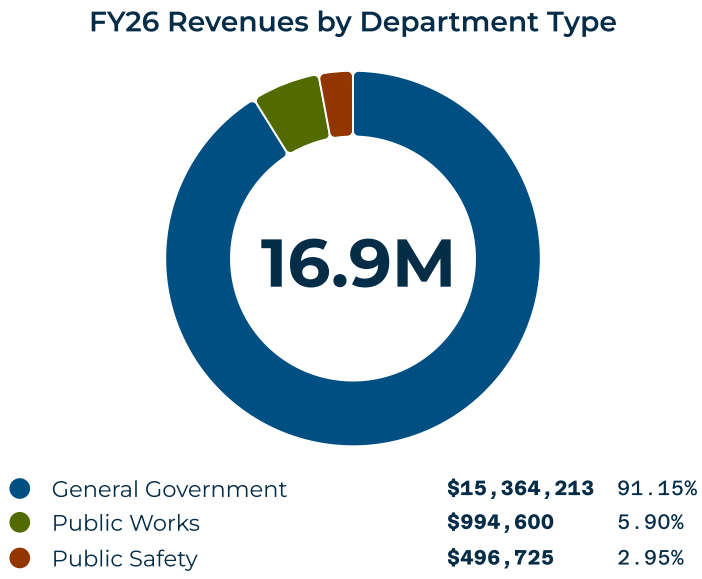
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	**$35,095,531.00**	**$35,095,531.00**	**$36,663,464.00**
Revenues			
TAXES	$16,270,430.44	$13,282,600.00	$14,752,213.00
LICENSES AND PERMITS	$2,321,014.07	$1,710,825.00	$1,067,600.00
CHARGES FOR SERVICES	$188,835.71	$100,000.00	$100,000.00
FINES AND FORFEITS	$481,648.34	$437,185.00	$313,625.00
MISCELLANEOUS	$1,815,273.45	$1,048,100.00	$622,100.00
OTHER FINANCING SOURCES	-$11,876.14	$1,300,000.00	-
Total Revenues	**$21,065,325.87**	**$17,878,710.00**	**$16,855,538.00**
Expenditures			
PERSONNEL	$6,126,525.97	$6,307,343.00	$7,049,393.00

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted
SUPPLIES	$346,989.78	$274,301.00	$335,706.00
SERVICES AND CHARGES	$3,691,072.75	$2,998,492.00	$2,940,161.00
REPAIRS AND MAINTENANCE	$1,114,054.54	$885,094.00	$1,105,278.00
UTILITIES AND OVERHEAD	$865,310.63	$808,963.00	$874,320.00
DEBT SERVICE	$393,753.05	$5,000.00	$5,000.00
CAPITAL OUTLAY	$153,344.46	$1,388,600.00	$406,400.00
OTHER FINANCING USES	$4,910,764.17	$3,632,984.00	$2,105,000.00
Total Expenditures	**$17,601,815.35**	**$16,300,777.00**	**$14,821,258.00**
Total Revenues Less Expenditures	**$3,463,510.52**	**$1,577,933.00**	**$2,034,280.00**
Ending Fund Balance	**$38,559,041.52**	**$36,673,464.00**	**$38,697,744.00**

Revenues by Department Type

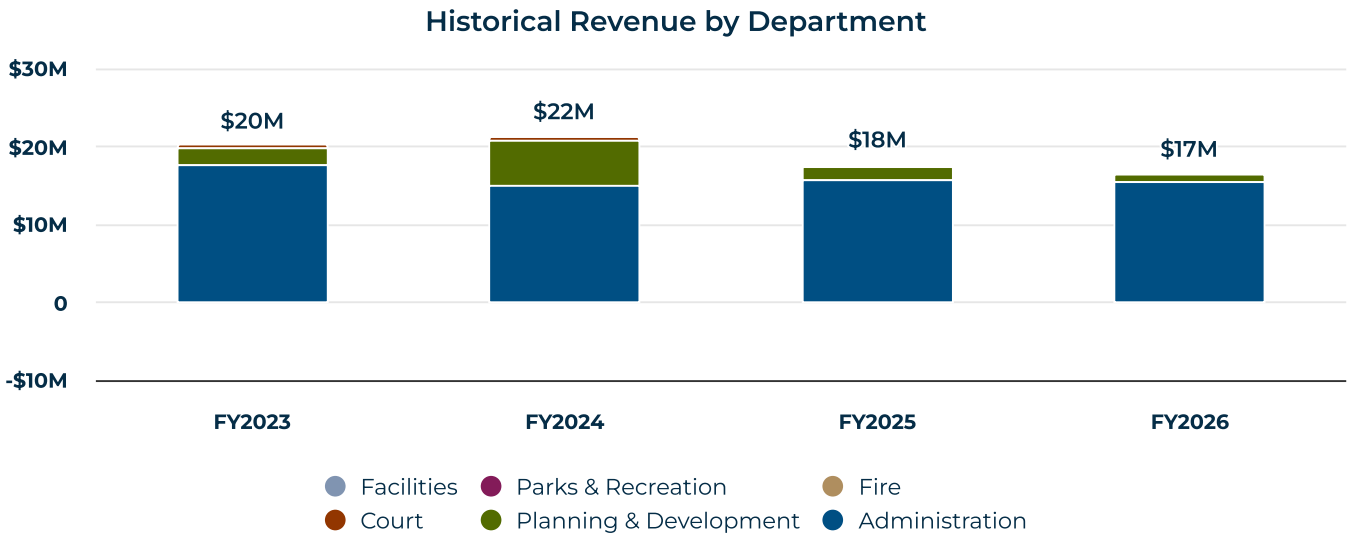


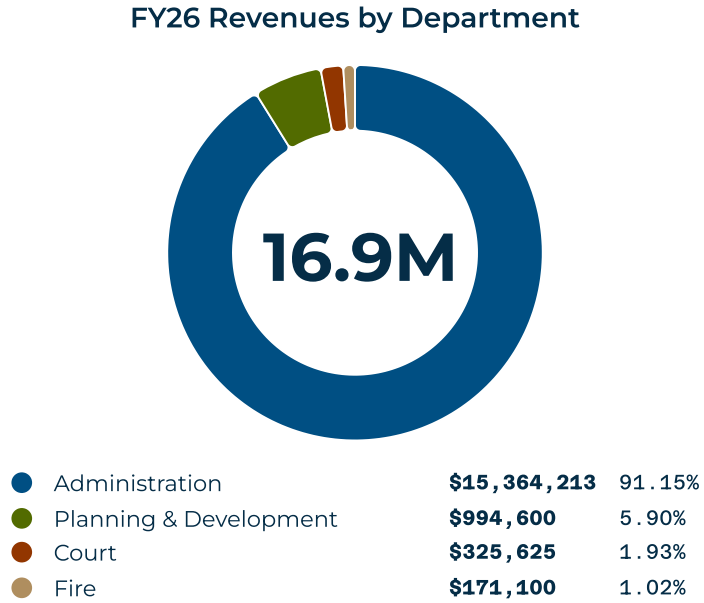


Revenues by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$18,062,000.43	$15,625,400.00	$15,364,213.00	-1.67%
Public Safety	$775,247.97	$618,485.00	$496,725.00	-19.69%
Public Works	$2,195,077.47	$1,634,825.00	$994,600.00	-39.16%
Culture & Recreation	$33,000.00	-	-	-
Total Revenues	**$21,065,325.87**	**$17,878,710.00**	**$16,855,538.00**	**-5.72%**

Revenues by Department

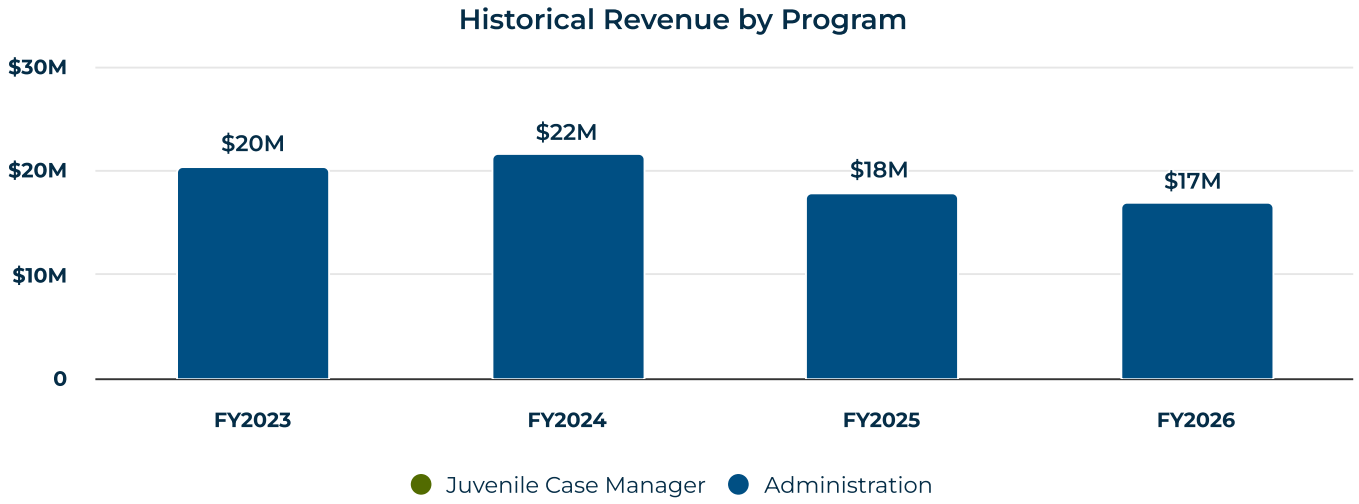


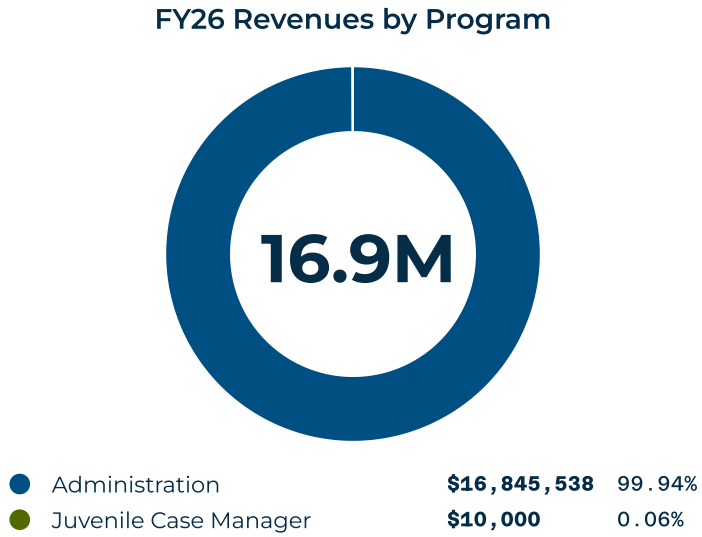


Revenues by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$18,062,000.43	$15,625,400.00	$15,364,213.00	-1.67%
Fire	$278,262.31	$173,300.00	$171,100.00	-1.27%
Court	$496,985.66	$445,185.00	$325,625.00	-26.86%
Planning & Development	$2,194,177.47	$1,634,825.00	$994,600.00	-39.16%
Facilities	$900.00	-	-	-
Parks & Recreation	$33,000.00	-	-	-
Total Revenues	**$21,065,325.87**	**$17,878,710.00**	**$16,855,538.00**	**-5.72%**

Revenues by Program

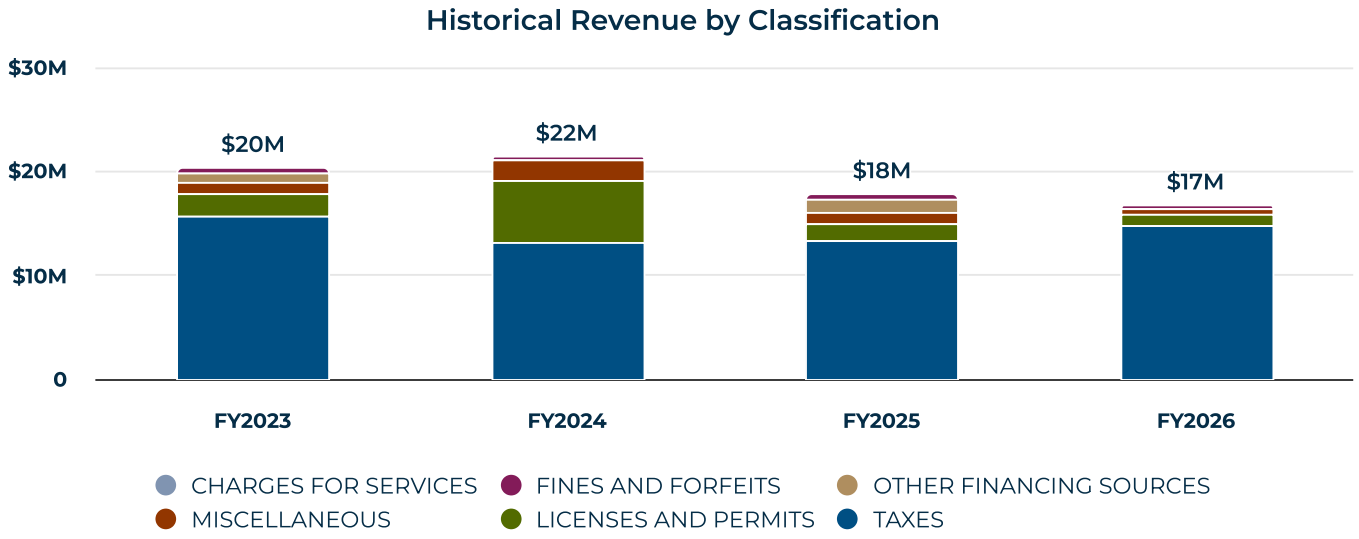


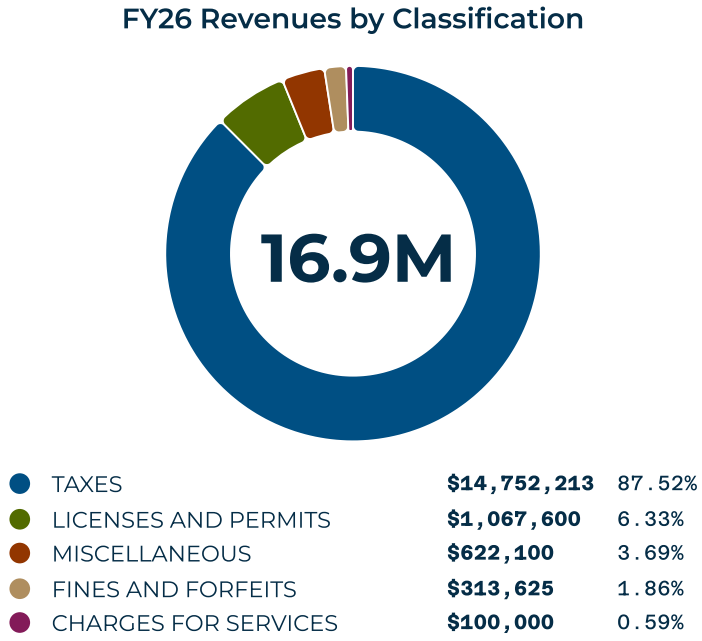


Revenues by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$21,060,664.32	$17,878,710.00	$16,845,538.00	-5.78%
Juvenile Case Manager	$4,661.55	-	$10,000.00	-
Total Revenues	**$21,065,325.87**	**$17,878,710.00**	**$16,855,538.00**	**-5.72%**

Revenues by Classification

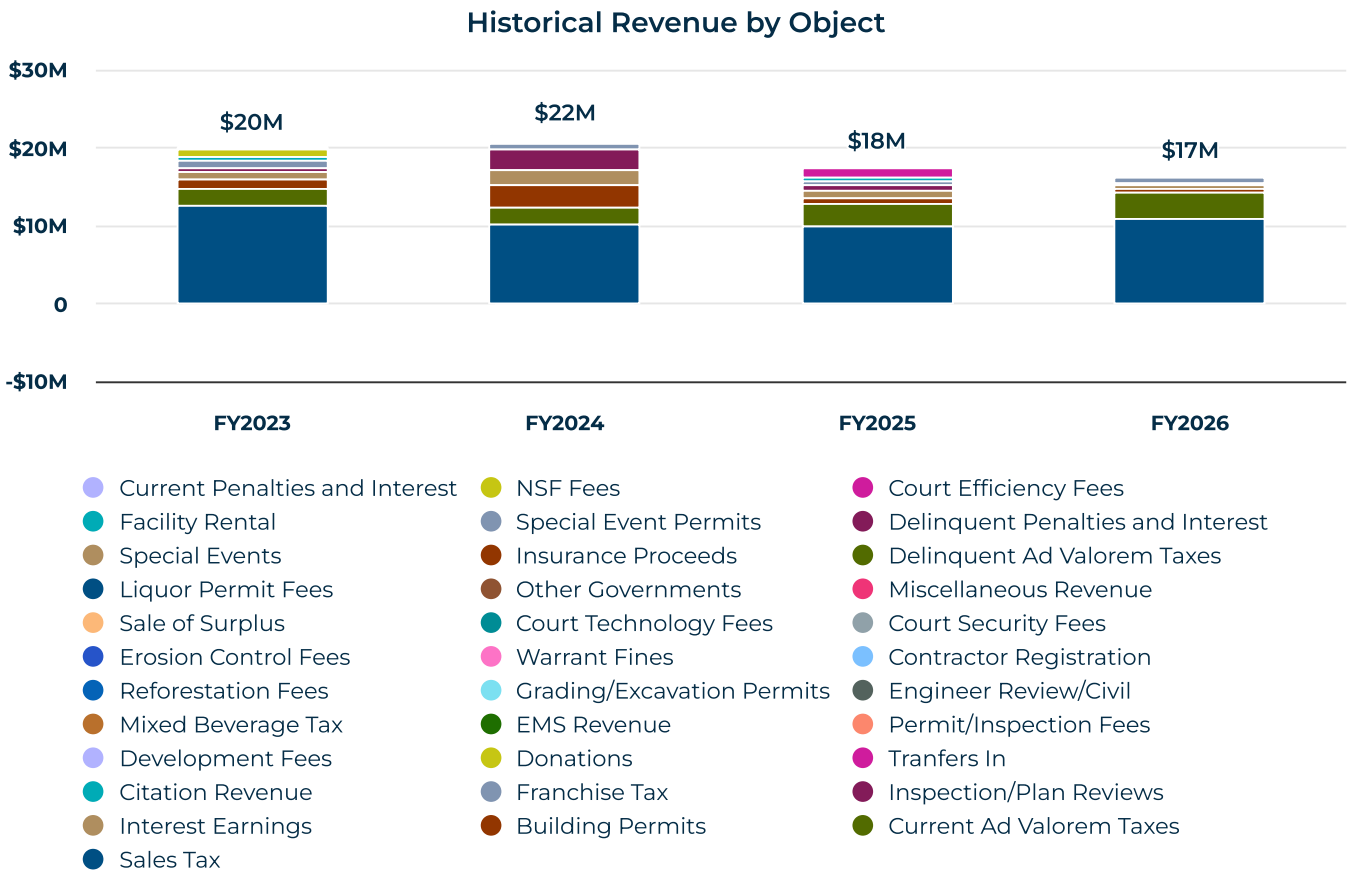




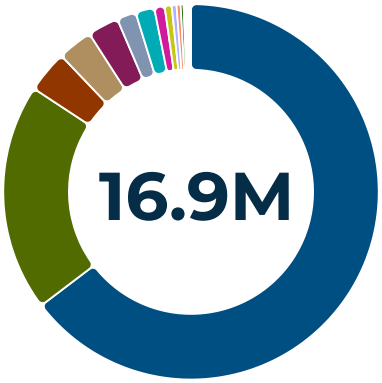
Revenues by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES	$16,270,430.44	$13,282,600.00	$14,752,213.00	11.06%
LICENSES AND PERMITS	$2,321,014.07	$1,710,825.00	$1,067,600.00	-37.60%
CHARGES FOR SERVICES	$188,835.71	$100,000.00	$100,000.00	-
FINES AND FORFEITS	$481,648.34	$437,185.00	$313,625.00	-28.26%
MISCELLANEOUS	$1,815,273.45	$1,048,100.00	$622,100.00	-40.64%
OTHER FINANCING SOURCES	-$11,876.14	$1,300,000.00	-	-100.00%
Total Revenues	**$21,065,325.87**	**$17,878,710.00**	**$16,855,538.00**	**-5.72%**

Revenues by Object



FY26 Revenues by Object



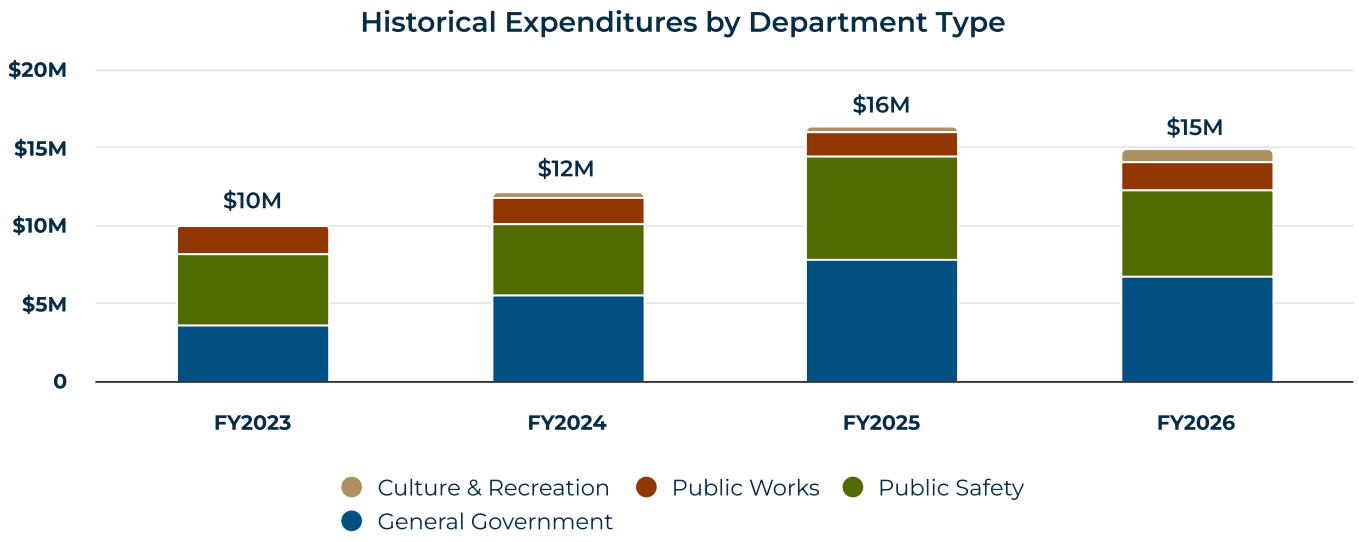
Sales Tax	$10,900,000	64.67%
Current Ad Valorem Taxes	$3,300,413	19.58%
Interest Earnings	$612,000	3.63%
Franchise Tax	$509,800	3.02%
Building Permits	$450,000	2.67%
Citation Revenue	$280,000	1.66%
Inspection/Plan Reviews	$275,000	1.63%
Development Fees	$150,000	0.89%
EMS Revenue	$100,000	0.59%
Permit/Inspection Fees	$70,000	0.42%
Erosion Control Fees	$60,000	0.36%
Mixed Beverage Tax	$42,000	0.25%
Grading/Excavation Permits	$24,600	0.15%
Engineer Review/Civil	$20,000	0.12%
Warrant Fines	$15,000	0.09%
Contractor Registration	$15,000	0.09%
Court Security Fees	$10,200	0.06%
Court Technology Fees	$8,400	0.05%
Miscellaneous Revenue	$5,100	0.03%
Sale of Surplus	$5,000	0.03%
Liquor Permit Fees	$2,000	0.01%
Special Event Permits	$1,000	0.01%
Court Efficiency Fees	$25	0.00%

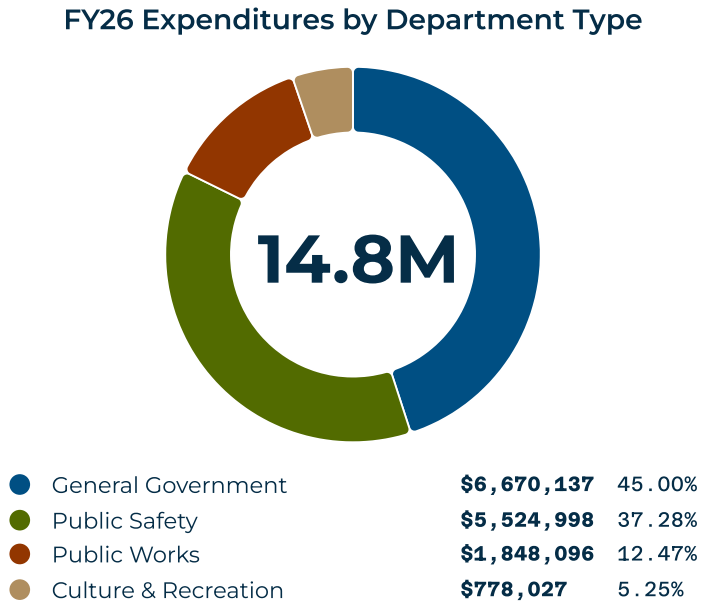
Revenues by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Current Ad Valorem Taxes	$3,066,912.84	$2,830,000.00	$3,300,413.00	16.62%
Current Penalties and Interest	$39,961.92	-	-	-
Delinquent Ad Valorem Taxes	-$23,713.58	-	-	-
Delinquent Penalties and Interest	-$15,557.36	-	-	-
Sales Tax	$11,976,931.59	$9,900,000.00	$10,900,000.00	10.10%
Mixed Beverage Tax	$78,931.20	$42,000.00	$42,000.00	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Franchise Tax	$1,146,963.83	$510,600.00	$509,800.00	-0.16%
Contractor Registration	$17,900.00	$15,000.00	$15,000.00	-
Erosion Control Fees	$16,500.00	-	$60,000.00	-
Grading/Excavation Permits	$19,688.40	$24,600.00	$24,600.00	-
Reforestation Fees	$34,200.00	-	-	-
Inspection/Plan Reviews	$929,705.56	$611,362.00	$275,000.00	-55.02%
Engineer Review/Civil	$15,950.00	$20,000.00	$20,000.00	-
Development Fees	$79,344.24	$100,000.00	$150,000.00	50.00%
Building Permits	$1,089,889.27	$803,863.00	$450,000.00	-44.02%
Permit/Inspection Fees	$112,601.60	$133,200.00	$70,000.00	-47.45%
Liquor Permit Fees	$3,510.00	$2,800.00	$2,000.00	-28.57%
Special Event Permits	$1,725.00	-	$1,000.00	-
Facility Rental	$900.00	-	-	-
EMS Revenue	$185,060.71	$100,000.00	$100,000.00	-
Special Events	$2,875.00	-	-	-
Citation Revenue	$442,233.31	$385,000.00	$280,000.00	-27.27%
Court Technology Fees	$6,868.39	$14,650.00	$8,400.00	-42.66%
Court Security Fees	$8,524.32	$17,450.00	$10,200.00	-41.55%
Court Efficiency Fees	$16.48	$85.00	$25.00	-70.59%
Court Security & Tech Fees	$8,629.74	-	-	-
Warrant Fines	$15,376.10	$20,000.00	$15,000.00	-25.00%
Interest Earnings	$1,804,261.41	$1,038,000.00	$612,000.00	-41.04%
Sale of Surplus	-	$5,000.00	$5,000.00	-
Citation Shortage/Overage	$187.00	-	-	-
NSF Fees	$25.00	-	-	-
Collection Fees	-$163.43	-	-	-
Miscellaneous Revenue	$10,963.47	$5,100.00	$5,100.00	-
Tranfers In	-	$1,300,000.00	-	-100.00%
Donations	$500.00	-	-	-
Other Governments	-$12,376.14	-	-	-
Total Revenues	**$21,065,325.87**	**$17,878,710.00**	**$16,855,538.00**	**-5.72%**

Expenditures by Department Type



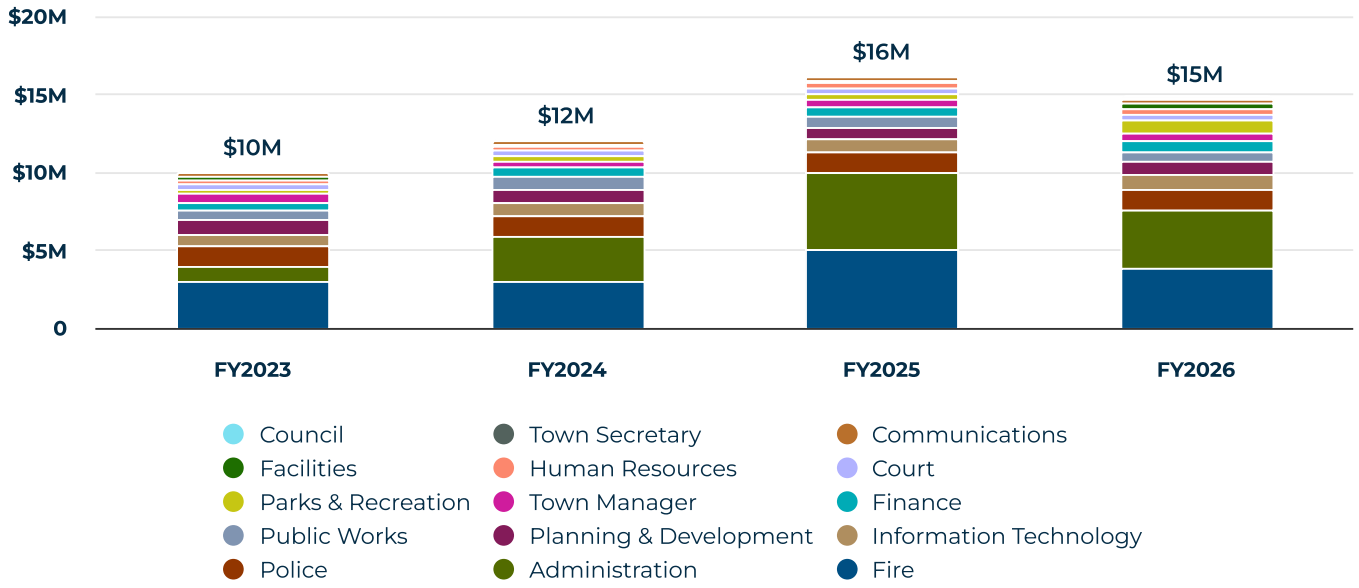


Expenditures by Department Type

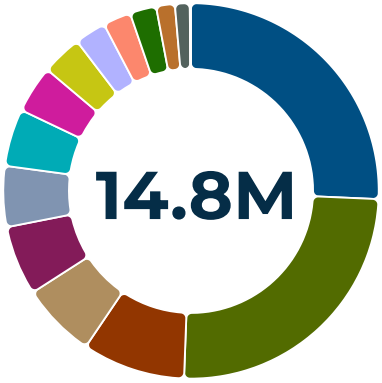
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$10,239,247.07	$7,781,898.00	$6,670,137.00	-14.29%
Public Safety	$5,035,833.05	$6,623,328.00	$5,524,998.00	-16.58%
Public Works	$1,950,209.14	$1,527,151.00	$1,848,096.00	21.02%
Culture & Recreation	$376,526.09	$368,400.00	$778,027.00	111.19%
Total Expenditures	**$17,601,815.35**	**$16,300,777.00**	**$14,821,258.00**	**-9.08%**

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department

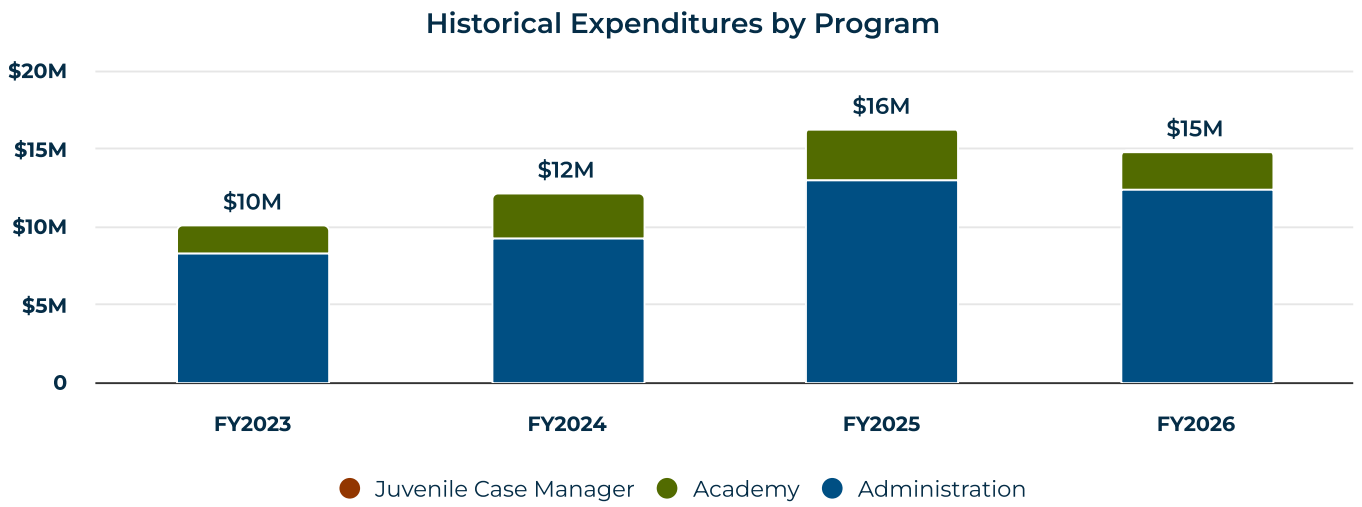


Fire	$3,809,798	25.70%
Administration	$3,688,128	24.88%
Police	$1,315,246	8.87%
Information Technology	$955,802	6.45%
Planning & Development	$886,787	5.98%
Parks & Recreation	$778,027	5.25%
Finance	$729,774	4.92%
Public Works	$603,559	4.07%
Town Manager	$518,126	3.50%
Court	$399,954	2.70%
Facilities	$357,750	2.41%
Human Resources	$336,400	2.27%
Communications	$237,534	1.60%
Town Secretary	$188,773	1.27%
Council	$15,600	0.11%

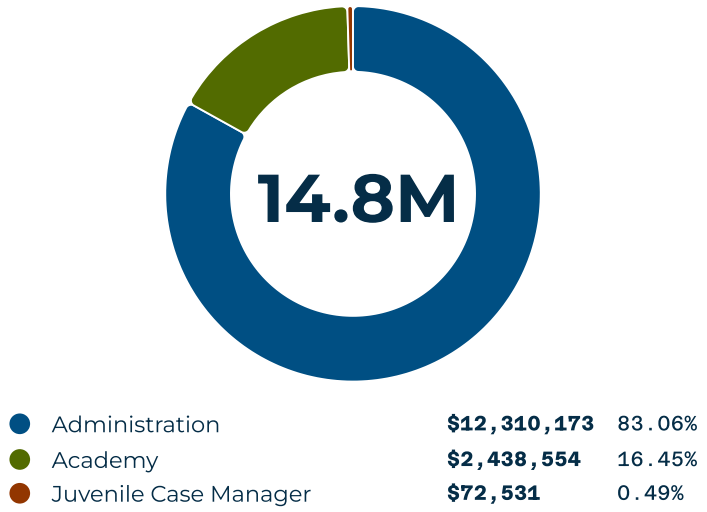
Expenditures by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$7,078,462.90	$5,030,787.00	$3,688,128.00	-26.69%
Council	$17,051.26	$41,450.00	$15,600.00	-62.36%
Town Manager	$553,353.14	$399,935.00	$518,126.00	29.55%
Town Secretary	$281,984.70	$178,592.00	$188,773.00	5.70%
Human Resources	$301,843.02	$321,131.00	$336,400.00	4.75%
Finance	$631,799.28	$696,072.00	$729,774.00	4.84%
Information Technology	$1,003,261.58	$889,087.00	$955,802.00	7.50%
Communications	$371,491.19	$224,844.00	$237,534.00	5.64%
Fire	$3,260,760.57	$4,941,025.00	$3,809,798.00	-22.89%
Police	$1,377,089.89	$1,261,969.00	$1,315,246.00	4.22%
Court	$397,982.59	$420,334.00	$399,954.00	-4.85%
Planning & Development	$692,034.86	$666,277.00	$886,787.00	33.10%
Public Works	$1,087,884.00	$710,124.00	$603,559.00	-15.01%
Facilities	$170,290.28	$150,750.00	$357,750.00	137.31%
Parks & Recreation	$376,526.09	$368,400.00	$778,027.00	111.19%
Total Expenditures	**$17,601,815.35**	**$16,300,777.00**	**$14,821,258.00**	**-9.08%**

Expenditures by Program



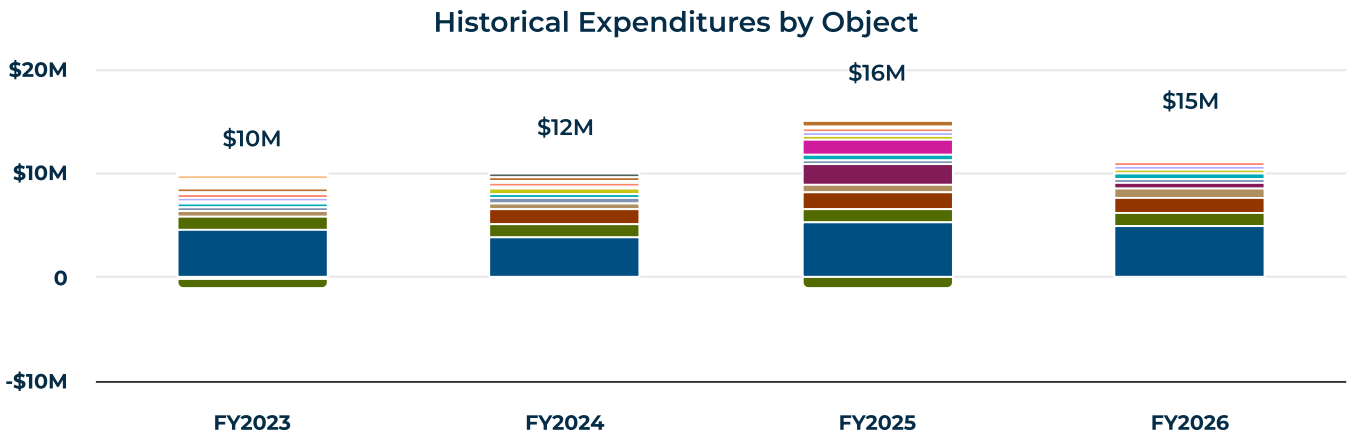
FY26 Expenditures by Program



Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$12,616,559.38	$12,911,865.00	$12,310,173.00	-4.66%
Juvenile Case Manager	$41,510.71	$70,103.00	$72,531.00	3.46%
Streets	$19,561.26	-	-	-
Academy	$4,924,184.00	$3,318,809.00	$2,438,554.00	-26.52%
Total Expenditures	**$17,601,815.35**	**$16,300,777.00**	**$14,821,258.00**	**-9.08%**

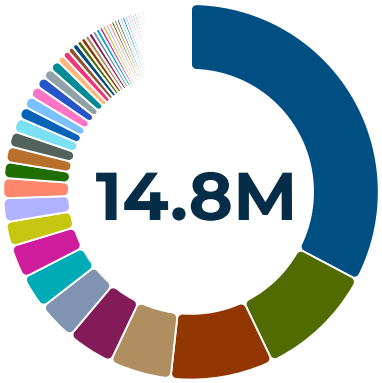
Expenditures by Object



- Contra Payroll Expense
- Court Efficiency
- Judicial Services
- Safety Supplies
- Employment Advertising
- Marketing & Promotions
- Network Minor Equipment
- Employee Recognition
- Bank Fees
- Copier/Printer Leasing
- Other Long-Term Obligation Interest
- Equipment/Instrument Maintenance
- Step Up Pay
- Bunker Gear
- Communications
- Hand Tools/Small Equipment
- Building Systems Maintenance
- Gas
- Ambulance Billing Services
- Equipment Rental
- Bond Principal
- Cell Phone Allowance
- GIS Fees
- Court Technology
- Security/Gate Access Maintenance
- Part-Time Employees
- Appraisal Fees
- 457 Plan
- Dental
- Printing/Copier Supplies
- Vehicle Maintenance
- Internet/Phone/Television
- Workers Comp
- Medicare
- Weapons/Accessories
- Shipping/Courier Services
- Court Security
- Server Supplies/Minor Accessories
- Communications Equipment Maintenance
- Printing
- Employee Events
- Marshal/Bailiff Services
- Website Support/Hosting
- Books/Printed Materials
- Unemployment - Premiums
- Longevity
- Pre-Employment Testing
- Exterior Building Maintenance
- Elections
- Financial Services
- Water Service
- Furniture & Fixtures
- Computers/Laptops
- Utility System Maintenance
- Hospitality Items
- Computer Minor Equipment
- Office Supplies
- Auto Allowance
- Employee Screenings/Assessments
- Legal Notices Publication
- Auditor
- Special Event Services
- Uniforms
- Water Meters/Capital Equipment
- Other Equipment
- ACADEMY IMPROVEMENTS
- System Admin & Support Service
- Other Long-Term Obligation Principal
- Promotional Items
- Collection Services
- Network Printers/Peripherals
- Phone System Supplies
- Benefits Administration
- Exterminator Services
- Medical Director Services
- Cleaning Supplies
- Postage
- Vision
- Communications Minor Equipment
- Licenses & Registrations
- Codification
- On Call Pay
- Architect Services
- Contingency
- Community Services/Support
- Facility Maintenance Supplies
- Janitorial Services
- Network/Server Maintenance
- Audio/Visual Minor Supplies
- Certification Pay
- Signage/Streetlight Maintenance
- Medical Supplies
- Interior Building Maintenance
- Assessment Fees
- Fuel
- LTD / AD&D / Life
- Economic Incentives
- Meeting Supplies/Refreshments
- Miscellaneous Supplies
- Memberships & Dues
- Records Management/Filing Fees
- Parks/Open Space Maintenance

- Building Inspections
- Property Insurance
- Miscellaneous Consultant
- Overtime
- Motor Vehicles
- Transfers Out
- Police Services
- Training/Seminars
- Engineering Services
- Software Subscriptions/Applications
- Legal Services
- Medical
- TMRS
- Full-Time Employees (Regular)
- Electricity
- Streets/Sidewalk Maintenance
- Social Security
- Rent
- Grounds Maintenance
- Transfer to Westlake Academy

FY26 Expenditures by Object



Full-Time Employees (Regular)	$4,853,594	32.75%
Transfer to Westlake Academy	$1,500,000	10.12%
Police Services	$1,315,246	8.87%
TMRS	$787,036	5.31%
Transfers Out	$605,000	4.08%
Rent	$499,200	3.37%
Medical	$436,846	2.95%
Grounds Maintenance	$422,800	2.85%
Legal Services	$311,600	2.10%
Social Security	$303,603	2.05%
Overtime	$255,450	1.72%
ACADEMY IMPROVEMENTS	$207,000	1.40%
Parks/Open Space Maintenance	$199,000	1.34%
Miscellaneous Consultant	$197,000	1.33%
Streets/Sidewalk Maintenance	$183,600	1.24%
Property Insurance	$155,000	1.05%
Software Subscriptions/Applications	$154,650	1.04%
Economic Incentives	$150,000	1.01%
Training/Seminars	$141,978	0.96%
Electricity	$134,800	0.91%
Other Equipment	$134,400	0.91%
Memberships & Dues	$91,953	0.62%
Workers Comp	$88,413	0.60%
Building Inspections	$75,000	0.51%
Medicare	$71,010	0.48%
Certification Pay	$62,975	0.42%
Computer Minor Equipment	$60,400	0.41%
Vehicle Maintenance	$57,000	0.38%
Network/Server Maintenance	$55,000	0.37%
System Admin & Support Service	$51,745	0.35%
Records Management/Filing Fees	$51,599	0.35%
Computers/Laptops	$45,000	0.30%
Security/Gate Access Maintenance	$42,000	0.28%
Auditor	$40,500	0.27%
457 Plan	$39,926	0.27%
Audio/Visual Minor Supplies	$38,500	0.26%
LTD / AD&D / Life	$37,792	0.25%

Water Service	**$37,000**	0.25%
Internet/Phone/Television	**$36,320**	0.25%
Fuel	**$36,000**	0.24%
Meeting Supplies/Refreshments	**$35,450**	0.24%
Dental	**$30,266**	0.20%
Signage/Streetlight Maintenance	**$30,000**	0.20%
Engineering Services	**$30,000**	0.20%
Assessment Fees	**$28,000**	0.19%
Appraisal Fees	**$27,500**	0.19%
Communications	**$26,500**	0.18%
Bunker Gear	**$24,800**	0.17%
Interior Building Maintenance	**$24,500**	0.17%
Building Systems Maintenance	**$24,000**	0.16%
Office Supplies	**$22,997**	0.16%
Employee Screenings/Assessments	**$22,900**	0.15%
Financial Services	**$21,250**	0.14%
GIS Fees	**$20,600**	0.14%
Step Up Pay	**$20,000**	0.13%
Furniture & Fixtures	**$20,000**	0.13%
Legal Notices Publication	**$20,000**	0.13%
Medical Supplies	**$19,000**	0.13%
Uniforms	**$18,875**	0.13%
Longevity	**$18,774**	0.13%
Janitorial Services	**$18,250**	0.12%
Court Technology	**$18,156**	0.12%
Community Services/Support	**$17,000**	0.11%
Equipment/Instrument Maintenance	**$16,000**	0.11%
Contingency	**$15,000**	0.10%
Copier/Printer Leasing	**$14,400**	0.10%
Cell Phone Allowance	**$14,040**	0.09%
Hospitality Items	**$13,300**	0.09%
Gas	**$12,000**	0.08%
Ambulance Billing Services	**$12,000**	0.08%
Auto Allowance	**$11,875**	0.08%
Hand Tools/Small Equipment	**$11,450**	0.08%
Marshal/Bailiff Services	**$11,040**	0.07%
Special Event Services	**$11,000**	0.07%
Elections	**$11,000**	0.07%
Medical Director Services	**$10,650**	0.07%
Employee Events	**$10,000**	0.07%
Network Minor Equipment	**$10,000**	0.07%
Printing	**$9,720**	0.07%
Facility Maintenance Supplies	**$9,500**	0.06%
Equipment Rental	**$8,328**	0.06%
On Call Pay	**$7,800**	0.05%
Employee Recognition	**$6,500**	0.04%
Benefits Administration	**$6,200**	0.04%
Communications Equipment Maintenance	**$6,000**	0.04%
Licenses & Registrations	**$6,000**	0.04%
Employment Advertising	**$5,500**	0.04%

Unemployment - Premiums	**$5,385**	0.04%
Exterminator Services	**$5,300**	0.04%
Pre-Employment Testing	**$5,180**	0.03%
Bank Fees	**$5,000**	0.03%
Phone System Supplies	**$5,000**	0.03%
Server Supplies/Minor Accessories	**$5,000**	0.03%
Vision	**$4,608**	0.03%
Website Support/Hosting	**$4,200**	0.03%
Books/Printed Materials	**$4,158**	0.03%
Exterior Building Maintenance	**$4,000**	0.03%
Codification	**$3,950**	0.03%
Miscellaneous Supplies	**$3,500**	0.02%
Cleaning Supplies	**$3,150**	0.02%
Network Printers/Peripherals	**$2,500**	0.02%
Collection Services	**$1,800**	0.01%
Postage	**$1,400**	0.01%
Printing/Copier Supplies	**$920**	0.01%
Judicial Services	**$600**	0.00%
Court Efficiency	**$600**	0.00%
Promotional Items	**$550**	0.00%
Shipping/Courier Services	**$400**	0.00%

Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$4,302,323.90	$5,208,844.00	$4,853,594.00	-6.82%
Part-Time Employees	$27,110.49	-	-	-
Overtime	$328,455.15	$280,650.00	$255,450.00	-8.98%
On Call Pay	$5,100.00	$7,800.00	$7,800.00	-
Auto Allowance	$15,917.50	$23,500.00	$11,875.00	-49.47%
Cell Phone Allowance	$14,324.00	$19,680.00	$14,040.00	-28.66%
ACADEMY IMPROVEMENTS	-	$975.00	$207,000.00	21,130.77%
Longevity	-	-	$18,774.00	-
Certification Pay	-	-	$62,975.00	-
Step Up Pay	-	-	$20,000.00	-
TMRS	$614,117.65	$686,405.00	$787,036.00	14.66%
457 Plan	$23,235.33	$38,800.00	$39,926.00	2.90%
Social Security	$269,313.52	$342,965.00	$303,603.00	-11.48%
Medicare	$64,236.15	$80,216.00	$71,010.00	-11.48%
Medical	$420,735.61	$530,314.00	$436,846.00	-17.63%
Dental	$29,641.76	$47,708.00	$30,266.00	-36.56%
Vision	$3,788.27	$3,920.00	$4,608.00	17.55%
LTD / AD&D / Life	-	$43,067.00	$37,792.00	-12.25%
Unemployment - Premiums	$3,773.52	$6,319.00	$5,385.00	-14.78%
Workers Comp	$4,453.12	$92,538.00	$88,413.00	-4.46%
Contra Payroll Expense	-	-$1,106,358.00	-	-100.00%
Office Supplies	$30,466.66	$17,800.00	$22,997.00	29.20%

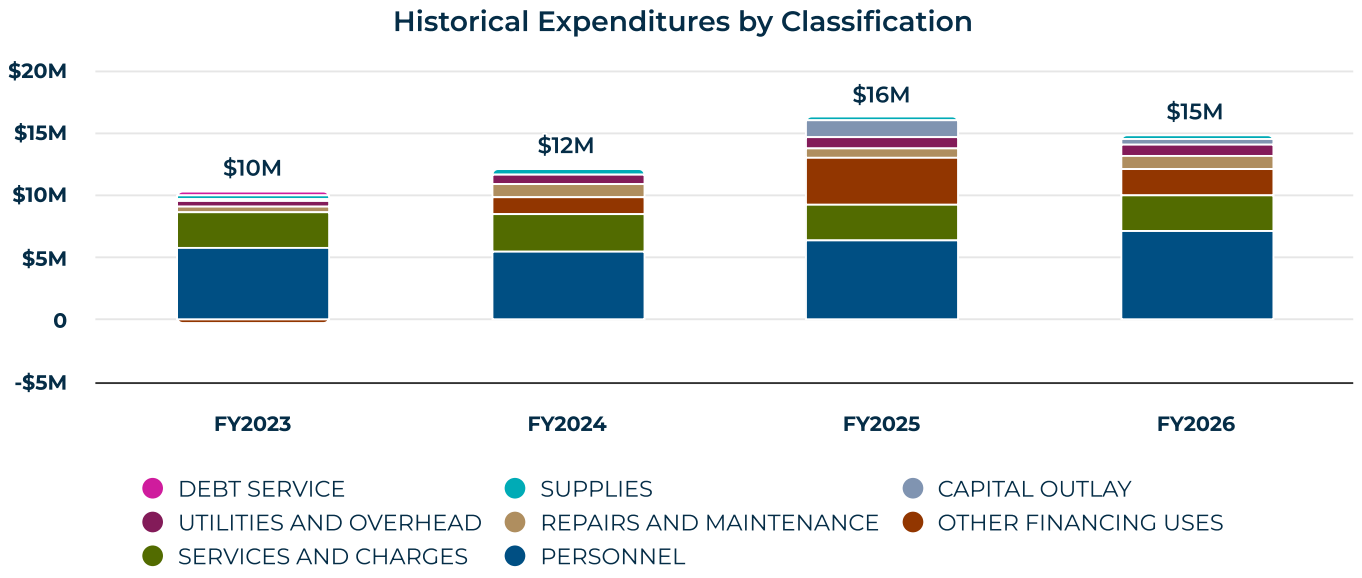
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Printing/Copier Supplies	$51,862.77	$29,870.00	$920.00	-96.92%
Postage	$4,377.82	$5,600.00	$1,400.00	-75.00%
Books/Printed Materials	$1,555.98	$7,675.00	$4,158.00	-45.82%
Meeting Supplies/Refreshments	$12,288.71	$45,300.00	$35,450.00	-21.74%
Cleaning Supplies	$3,125.85	$3,150.00	$3,150.00	-
Safety Supplies	$2,281.32	$4,600.00	-	-100.00%
Medical Supplies	$17,910.28	$16,000.00	$19,000.00	18.75%
Hospitality Items	$13,136.91	$17,300.00	$13,300.00	-23.12%
Promotional Items	-	-	$550.00	-
Fuel	$27,279.76	$30,500.00	$36,000.00	18.03%
Uniforms	$52,225.48	$44,125.00	$18,875.00	-57.22%
Bunker Gear	-	-	$24,800.00	-
Hand Tools/Small Equipment	$9,193.95	$1,550.00	$11,450.00	638.71%
Minor Furniture/Fixtures	$39.99	-	-	-
Weapons/Accessories	-	$300.00	-	-100.00%
Computer Minor Equipment	$2,249.18	-	$60,400.00	-
Network Minor Equipment	$40,764.58	-	$10,000.00	-
Network Printers/Peripherals	-	-	$2,500.00	-
Server Supplies/Minor Accessories	$9,933.59	-	$5,000.00	-
Phone System Supplies	-	-	$5,000.00	-
Communications Minor Equipment	$1,998.72	$6,000.00	-	-100.00%
Audio/Visual Minor Supplies	$939.90	-	$38,500.00	-
Court Technology	$45,736.67	$17,386.00	$18,156.00	4.43%
Court Efficiency	-	$600.00	$600.00	-
Court Security	-	$2,295.00	-	-100.00%
Miscellaneous Supplies	$19,621.66	$24,250.00	$3,500.00	-85.57%
Legal Services	$631,550.27	$345,100.00	$311,600.00	-9.71%
Collection Services	-	-	$1,800.00	-
Financial Services	-	$8,000.00	$21,250.00	165.63%
Auditor	$17,769.35	$24,136.00	$40,500.00	67.80%
Appraisal Fees	$24,846.01	$23,510.00	$27,500.00	16.97%
Assessment Fees	$18,737.80	$28,000.00	$28,000.00	-
Building Inspections	$284,373.44	$75,000.00	$75,000.00	-
Engineering Services	$125,827.94	$122,000.00	$30,000.00	-75.41%
Miscellaneous Consultant	$241,715.70	$153,839.00	$197,000.00	28.06%
Pre-Employment Testing	$7,463.97	$5,460.00	$5,180.00	-5.13%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Benefits Administration	$4,452.91	-	$6,200.00	-
Elections	$1,070.80	$6,400.00	$11,000.00	71.88%
Codification	$3,949.71	$5,000.00	$3,950.00	-21.00%
Shipping/Courier Services	$89.42	$1,000.00	$400.00	-60.00%
Records Management/Filing Fees	$62,175.82	$67,210.00	$51,599.00	-23.23%
GIS Fees	-	$16,500.00	$20,600.00	24.85%
Printing	$1,807.00	-	$9,720.00	-
Special Event Services	$40,843.08	$60,000.00	$11,000.00	-81.67%
Community Services/Support	$133,001.72	$3,000.00	$17,000.00	466.67%
Contingency	-	$15,000.00	$15,000.00	-
Employment Advertising	-	-	$5,500.00	-
Marketing & Promotions	-	$5,550.00	-	-100.00%
Legal Notices Publication	$19,135.45	$24,000.00	$20,000.00	-16.67%
Training/Seminars	$87,198.66	$162,735.00	$141,978.00	-12.76%
Memberships & Dues	$53,195.12	$70,605.00	$91,953.00	30.24%
Licenses & Registrations	$4,489.04	$5,800.00	$6,000.00	3.45%
Employee Events	$1,981.98	-	$10,000.00	-
Employee Recognition	$890.98	$500.00	$6,500.00	1,200.00%
Legislative Activities	$7,248.15	-	-	-
Police Services	$1,377,089.89	$1,261,969.00	$1,315,246.00	4.22%
Judicial Services	-	$600.00	$600.00	-
Marshal/Bailiff Services	$1,422.46	-	$11,040.00	-
Ambulance Billing Services	$20,243.46	$12,000.00	$12,000.00	-
Medical Director Services	-	-	$10,650.00	-
Employee Screenings/Assessments	$14,790.00	$22,900.00	$22,900.00	-
System Admin & Support Service	$85,012.79	$75,650.00	$51,745.00	-31.60%
Website Support/Hosting	$1,913.93	$4,200.00	$4,200.00	-
Copier/Printer Leasing	-	-	$14,400.00	-
Software Subscriptions/Applications	$399,385.90	$392,828.00	$154,650.00	-60.63%
Communications	$17,400.00	-	$26,500.00	-
Economic Incentives	-	-	$150,000.00	-
Facility Maintenance Supplies	$16,180.18	$14,000.00	$9,500.00	-32.14%

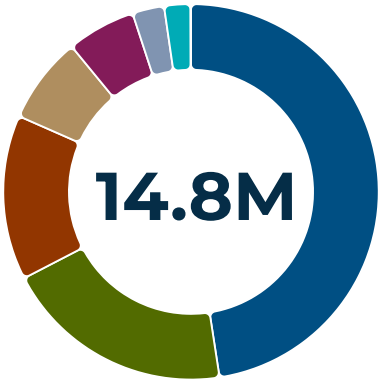
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Interior Building Maintenance	$7,139.34	$7,500.00	$24,500.00	226.67%
Exterior Building Maintenance	$22,383.08	$17,000.00	$4,000.00	-76.47%
Building Systems Maintenance	$4,933.52	-	$24,000.00	-
Janitorial Services	$9,201.26	$1,250.00	$18,250.00	1,360.00%
Exterminator Services	$3,572.83	$1,704.00	$5,300.00	211.03%
Security/Gate Access Maintenance	$16,044.63	$6,000.00	$42,000.00	600.00%
Grounds Maintenance	$686,218.28	$534,700.00	$422,800.00	-20.93%
Vehicle Maintenance	$85,483.60	$37,440.00	$57,000.00	52.24%
Equipment/Instrument Maintenance	$20,787.15	-	$16,000.00	-
Network/Server Maintenance	$6,429.90	-	$55,000.00	-
Communications Equipment Maintenance	-	-	$6,000.00	-
Equipment Rental	$1,996.75	$1,900.00	$8,328.00	338.32%
Streets/Sidewalk Maintenance	$112,818.08	$155,500.00	$183,600.00	18.07%
Signage/Streetlight Maintenance	$72,019.10	$7,100.00	$30,000.00	322.54%
Parks/Open Space Maintenance	$44,232.82	$85,000.00	$199,000.00	134.12%
Utility System Maintenance	$4,614.02	$16,000.00	-	-100.00%
Rent	$440,797.90	$436,800.00	$499,200.00	14.29%
Electricity	$124,047.75	$135,200.00	$134,800.00	-0.30%
Gas	$10,710.86	$12,000.00	$12,000.00	-
Water Service	$107,589.67	-	$37,000.00	-
Internet/Phone/Television	$45,836.51	$69,963.00	$36,320.00	-48.09%
Property Insurance	$136,327.94	$155,000.00	$155,000.00	-
Other Long-Term Obligation Principal	$381,253.85	-	-	-
Other Long-Term Obligation Interest	$12,098.21	-	-	-
Short-Term Debt Principal	-$0.01	-	-	-
Bank Fees	$401.00	$5,000.00	$5,000.00	-
Building Structures	$31,190.00	-	-	-
Water Meters/Capital Equipment	$22,673.62	$57,500.00	-	-100.00%
Computers/Laptops	$42,228.44	$5,000.00	$45,000.00	800.00%
Audio/Visual Equipment	$12,157.78	-	-	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Technology Equipment	$13,377.52	-	-	-
Motor Vehicles	-	$1,300,000.00	-	-100.00%
Furniture & Fixtures	$7,764.48	$2,000.00	$20,000.00	900.00%
Other Equipment	$23,952.62	$24,100.00	$134,400.00	457.68%
Transfers Out	$3,174,280.17	$1,896,500.00	$605,000.00	-68.10%
Transfer to Westlake Academy	$1,736,484.00	$1,736,484.00	$1,500,000.00	-13.62%
Total Expenditures	**$17,601,815.35**	**$16,300,777.00**	**$14,821,258.00**	**-9.08%**

Expenditures by Classification



FY26 Expenditures by Classification

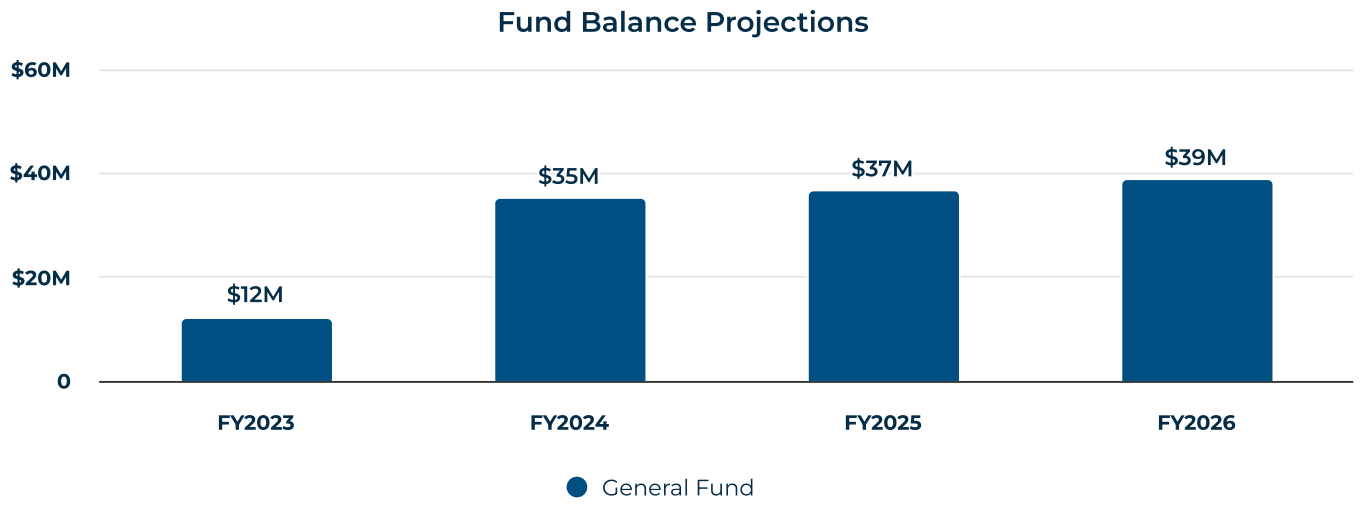


PERSONNEL	**$7,049,393**	47.56%
SERVICES AND CHARGES	**$2,940,161**	19.84%
OTHER FINANCING USES	**$2,105,000**	14.20%
REPAIRS AND MAINTENANCE	**$1,105,278**	7.46%
UTILITIES AND OVERHEAD	**$874,320**	5.90%
CAPITAL OUTLAY	**$406,400**	2.74%
SUPPLIES	**$335,706**	2.27%
DEBT SERVICE	**$5,000**	0.03%

Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$6,126,525.97	$6,307,343.00	$7,049,393.00	11.76%
SUPPLIES	$346,989.78	$274,301.00	$335,706.00	22.39%
SERVICES AND CHARGES	$3,691,072.75	$2,998,492.00	$2,940,161.00	-1.95%
REPAIRS AND MAINTENANCE	$1,114,054.54	$885,094.00	$1,105,278.00	24.88%
UTILITIES AND OVERHEAD	$865,310.63	$808,963.00	$874,320.00	8.08%
DEBT SERVICE	$393,753.05	$5,000.00	$5,000.00	-
CAPITAL OUTLAY	$153,344.46	$1,388,600.00	$406,400.00	-70.73%
OTHER FINANCING USES	$4,910,764.17	$3,632,984.00	$2,105,000.00	-42.06%
Total Expenditures	**$17,601,815.35**	**$16,300,777.00**	**$14,821,258.00**	**-9.08%**

Fund Balance



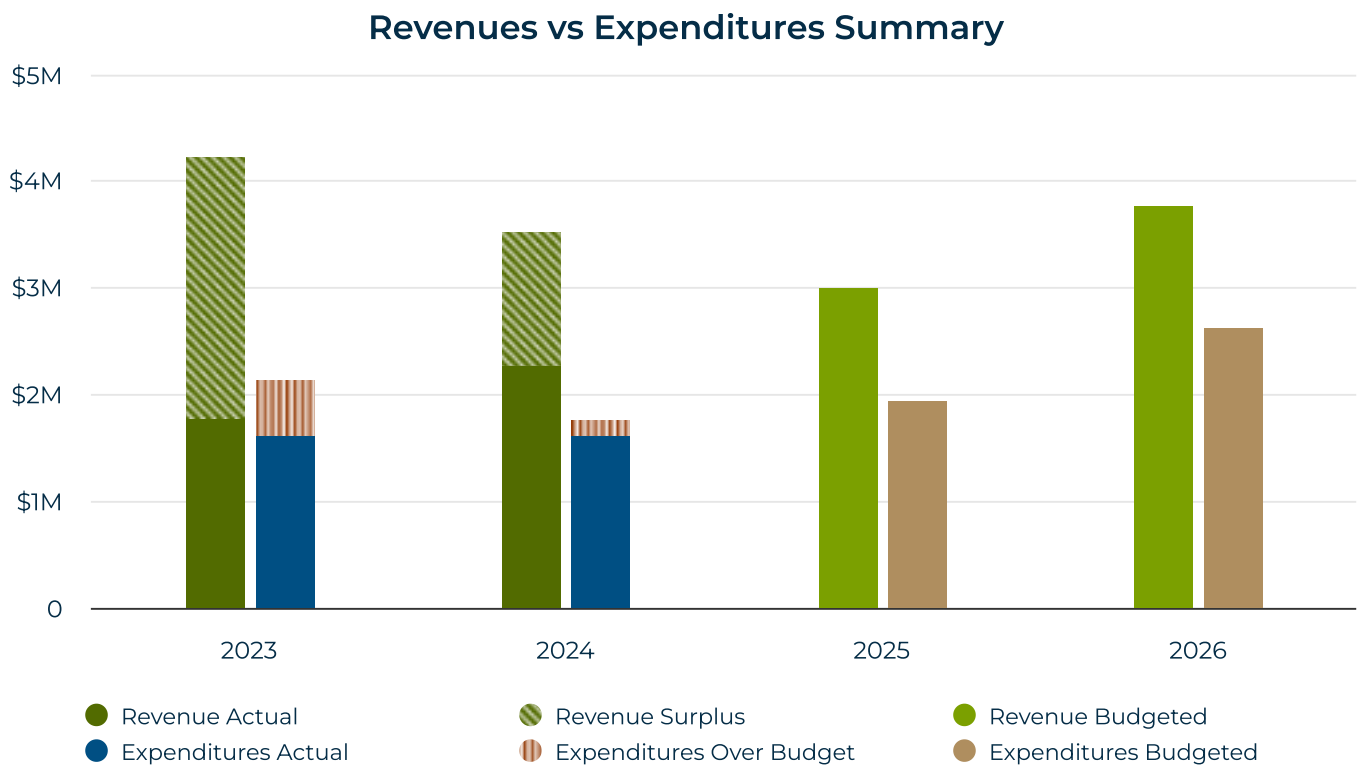
Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 ($ Change)
General Fund	$36,663,464.00	$38,697,744.00	5.55%	$2,034,280.00
Total Fund Balance	**$36,663,464.00**	**$38,697,744.00**	**5.55%**	**$2,034,280.00**

4B Sales Tax Fund

The 4B Sales Tax Fund accounts for the voter-approved 0.5% sales tax dedicated to the Westlake Development Corporation.

Summary



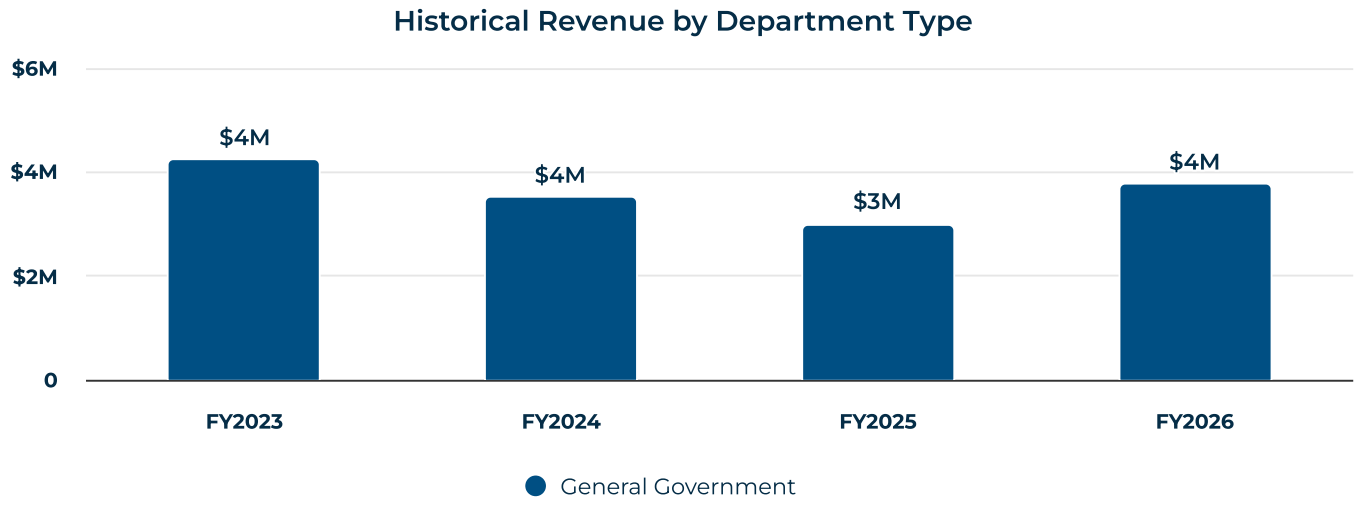
Comprehensive Fund Summary

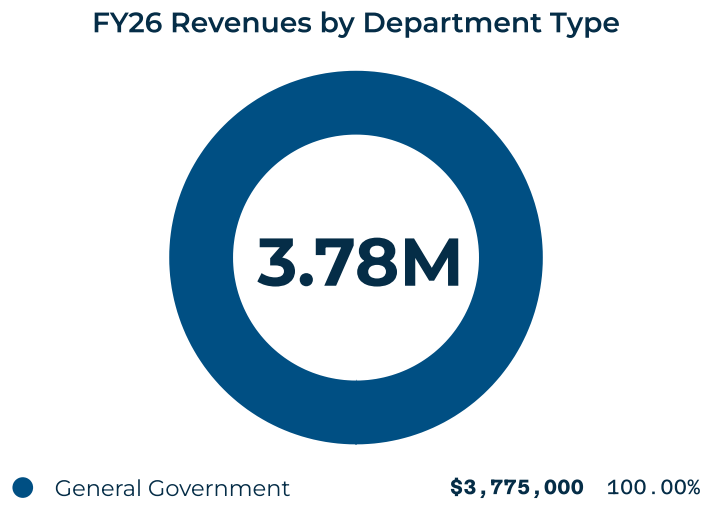
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	**$2,518,295.00**	**$2,518,295.00**	**$3,574,867.00**
Revenues			
TAXES	$3,992,310.52	$3,000,000.00	$3,600,000.00
MISCELLANEOUS	$280,180.59	-	$175,000.00
Total Revenues	**$4,272,491.11**	**$3,000,000.00**	**$3,775,000.00**
Expenditures			
SUPPLIES	-	-	$350.00
SERVICES AND CHARGES	$3,172.93	-	$669,850.00
OTHER FINANCING USES	$1,954,674.98	$1,943,428.00	$1,947,578.00
Total Expenditures	**$1,957,847.91**	**$1,943,428.00**	**$2,617,778.00**

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted
Total Revenues Less Expenditures	$2,314,643.20	$1,056,572.00	$1,157,222.00
Ending Fund Balance	$4,832,938.20	$3,574,867.00	$4,732,089.00

Revenues by Department Type

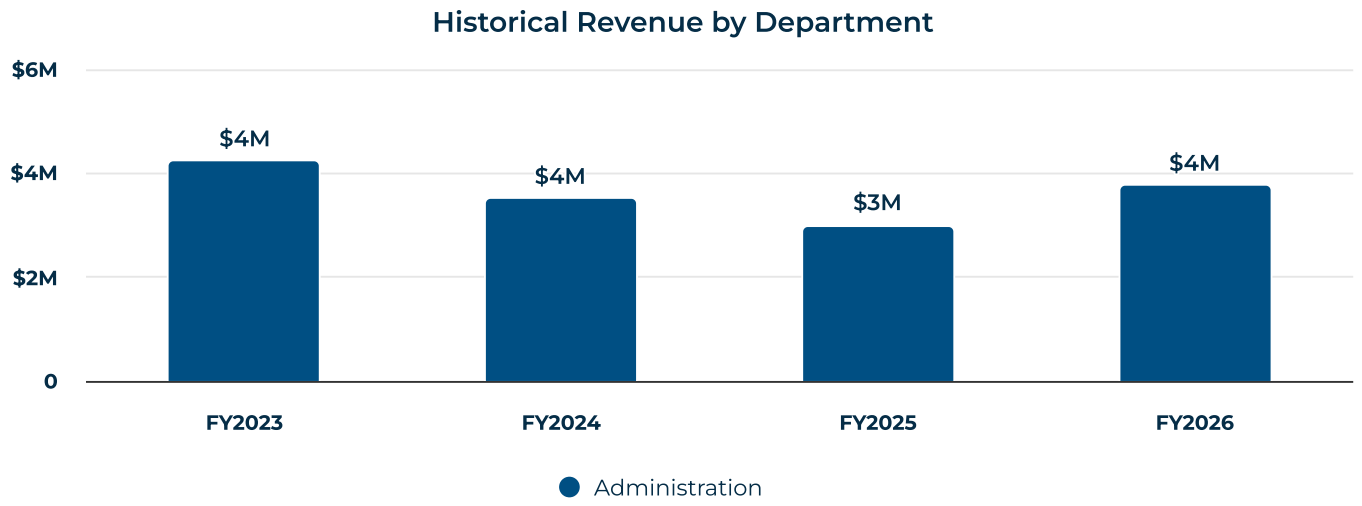


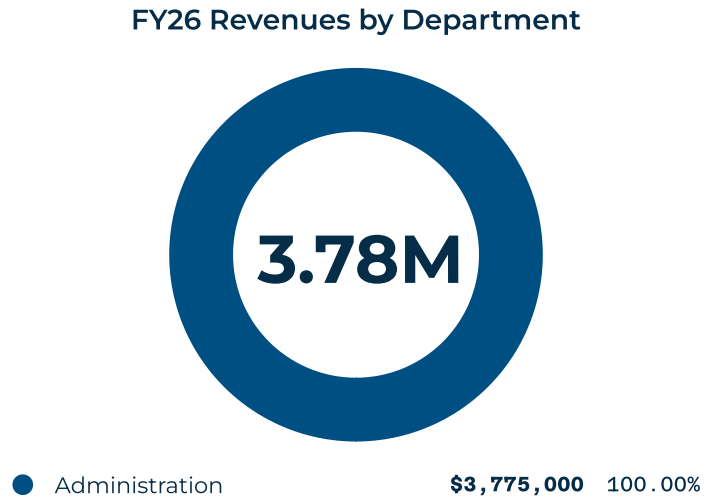


Revenues by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$4,272,491.11	$3,000,000.00	$3,775,000.00	25.83%
Total Revenues	**$4,272,491.11**	**$3,000,000.00**	**$3,775,000.00**	**25.83%**

Revenues by Department

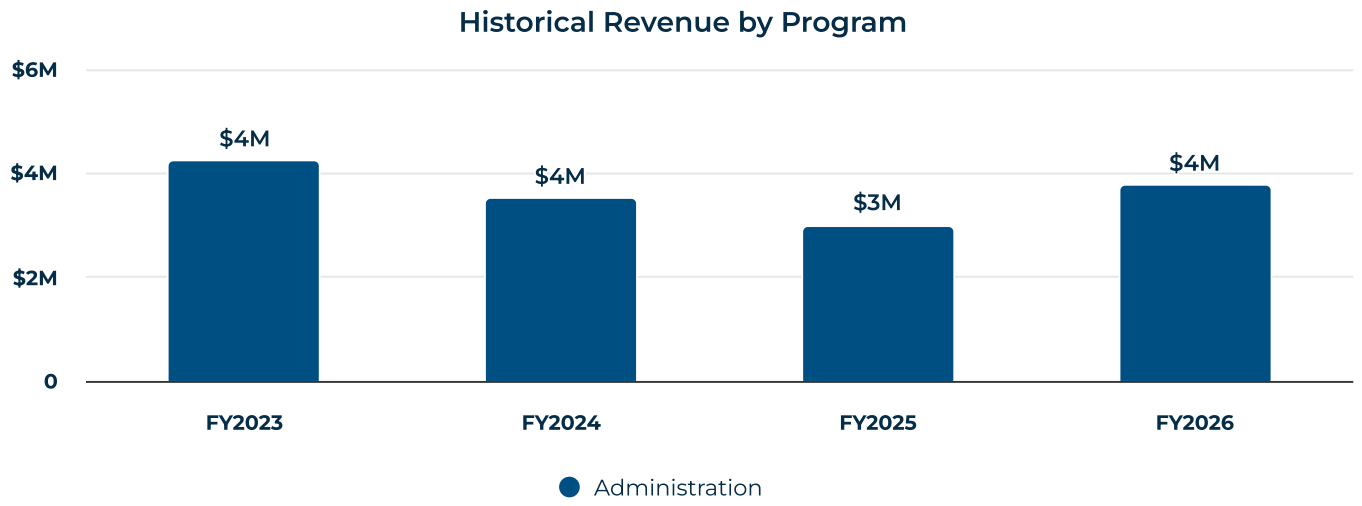


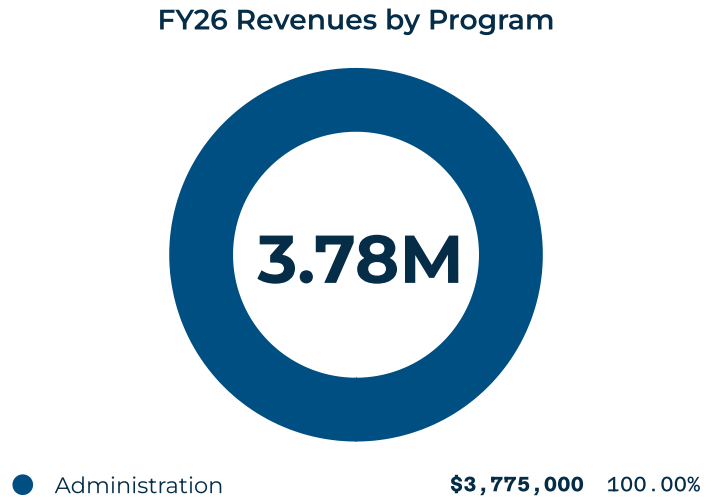


Revenues by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$4,272,491.11	$3,000,000.00	$3,775,000.00	25.83%
Total Revenues	**$4,272,491.11**	**$3,000,000.00**	**$3,775,000.00**	**25.83%**

Revenues by Program

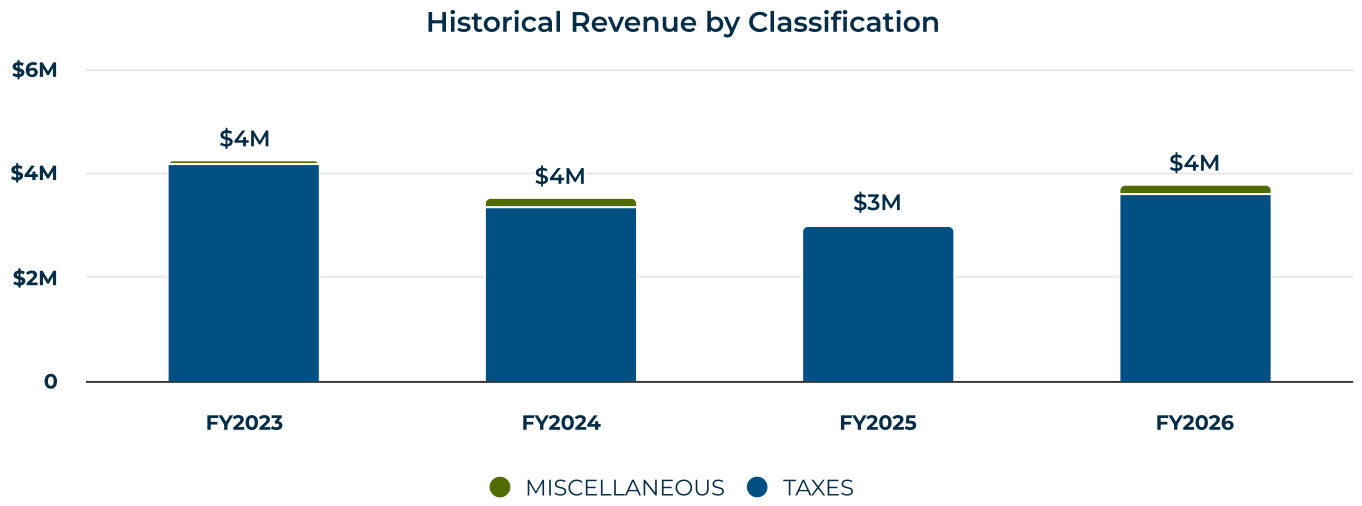


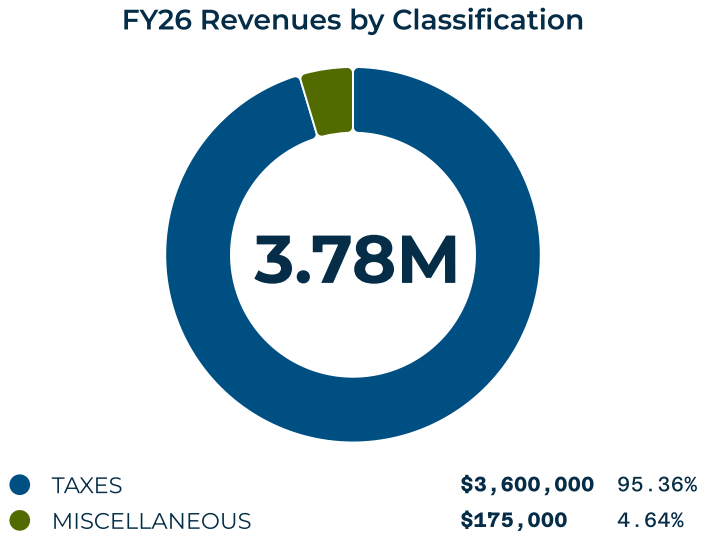


Revenues by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$4,272,491.11	$3,000,000.00	$3,775,000.00	25.83%
Total Revenues	**$4,272,491.11**	**$3,000,000.00**	**$3,775,000.00**	**25.83%**

Revenues by Classification

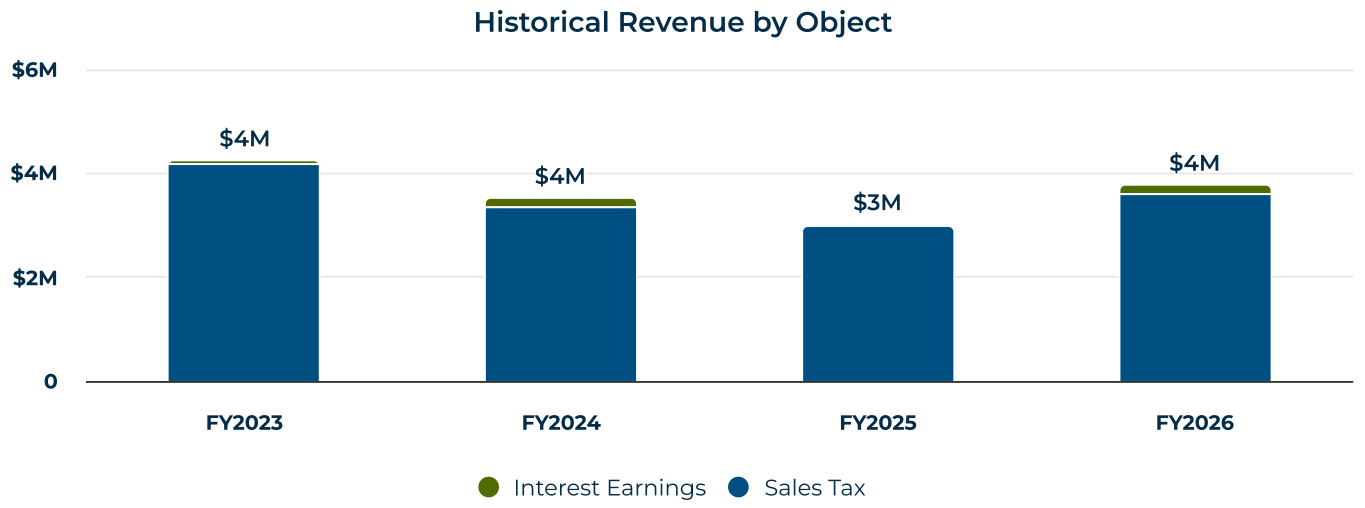


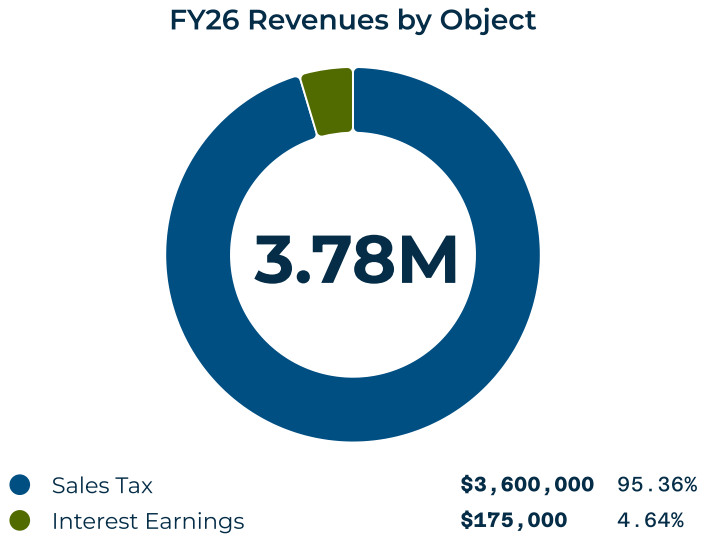


Revenues by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES	$3,992,310.52	$3,000,000.00	$3,600,000.00	20.00%
MISCELLANEOUS	$280,180.59	-	$175,000.00	-
Total Revenues	**$4,272,491.11**	**$3,000,000.00**	**$3,775,000.00**	**25.83%**

Revenues by Object

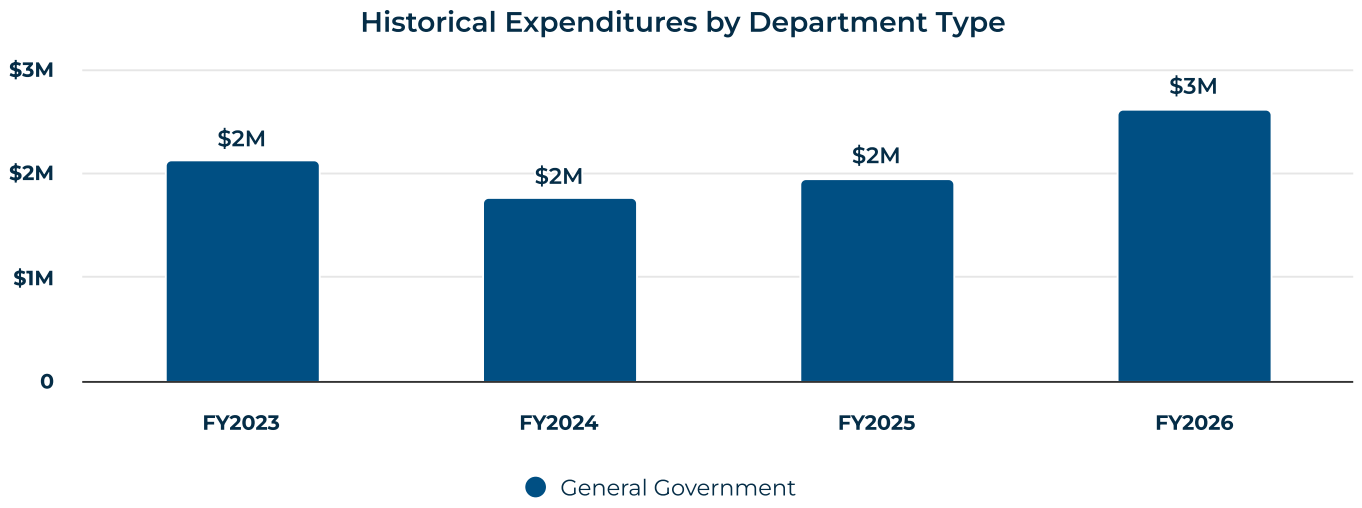


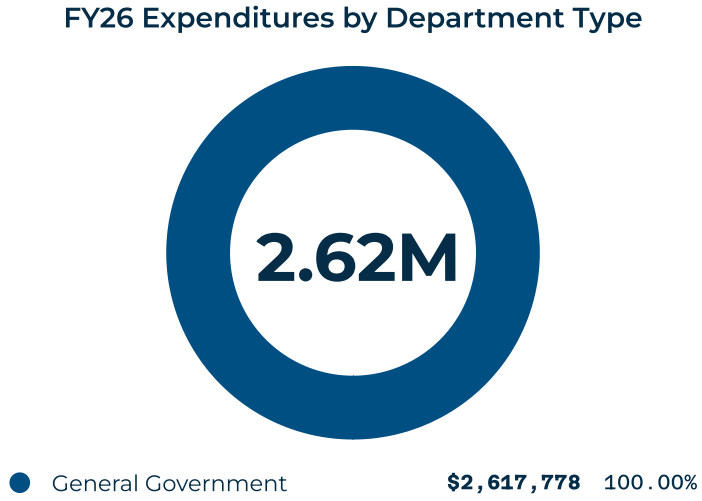


Revenues by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Sales Tax	$3,992,310.52	$3,000,000.00	$3,600,000.00	20.00%
Interest Earnings	$280,180.59	-	$175,000.00	-
Total Revenues	**$4,272,491.11**	**$3,000,000.00**	**$3,775,000.00**	**25.83%**

Expenditures by Department Type

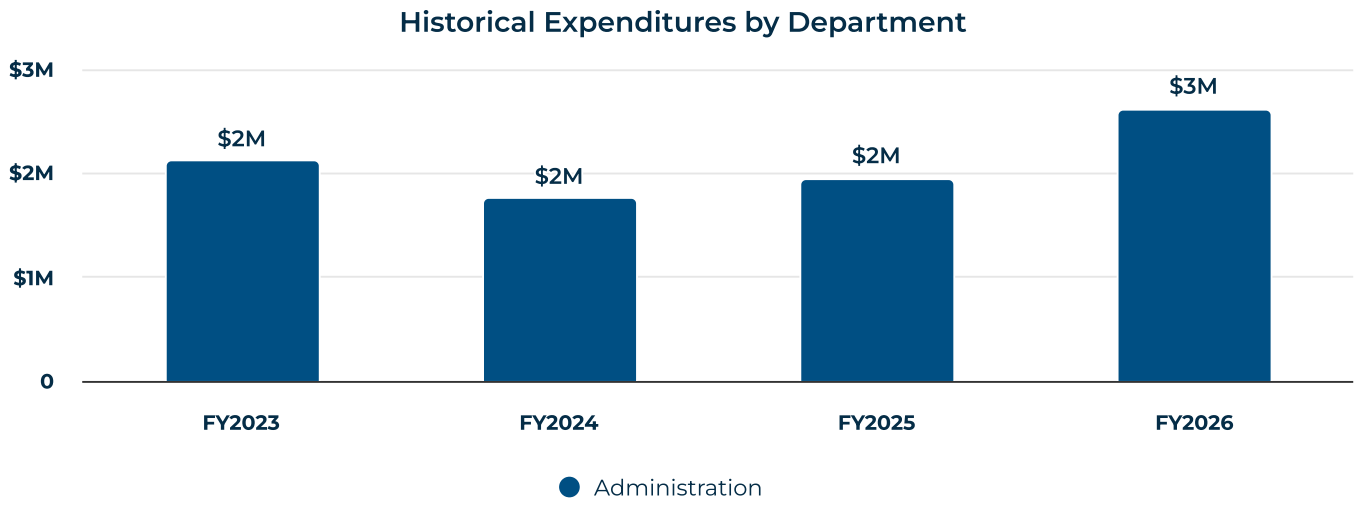


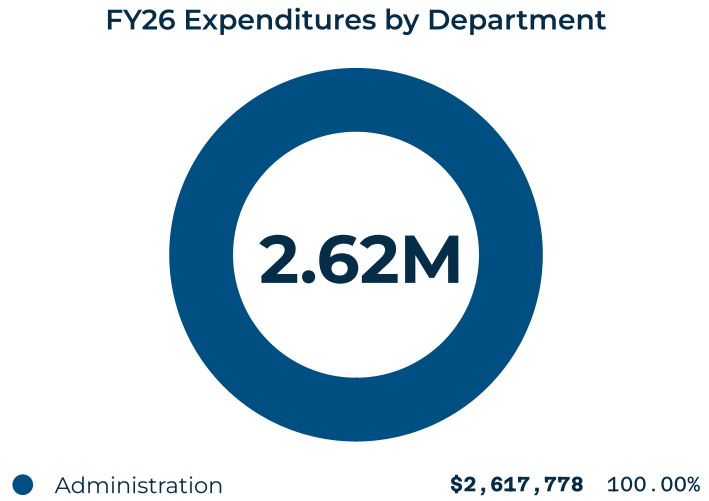


Expenditures by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$1,957,847.91	$1,943,428.00	$2,617,778.00	34.70%
Total Expenditures	**$1,957,847.91**	**$1,943,428.00**	**$2,617,778.00**	**34.70%**

Expenditures by Department

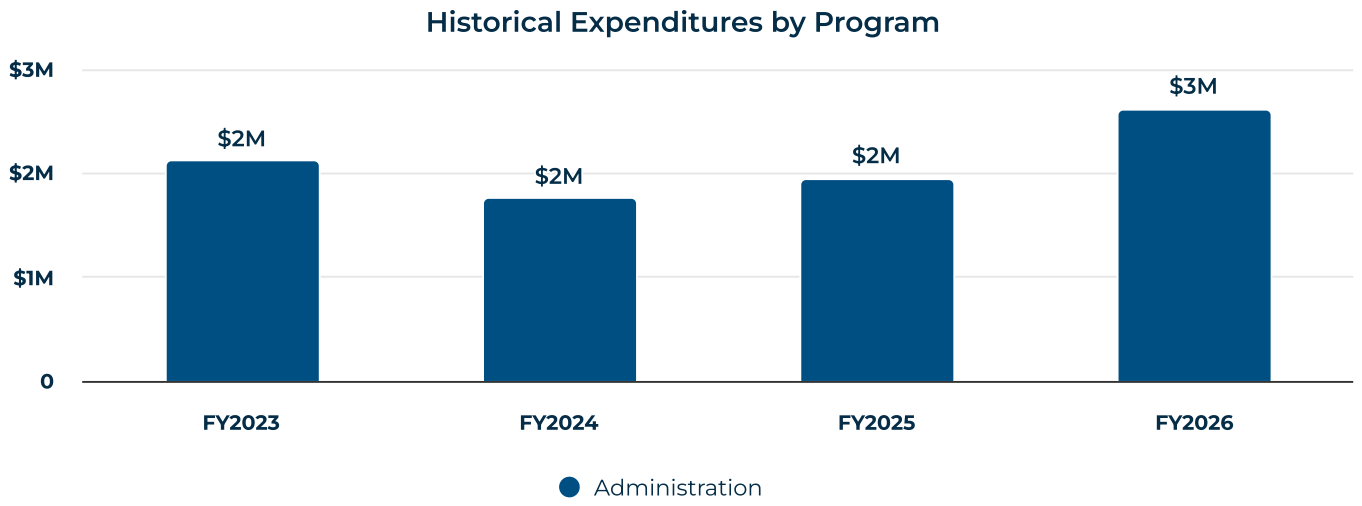


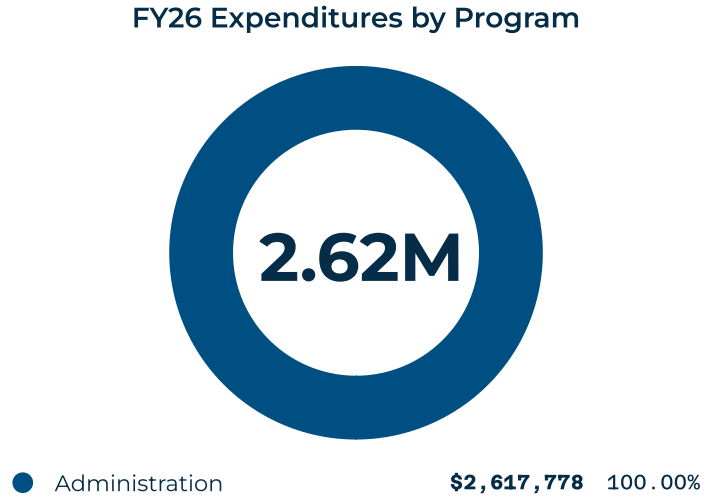


Expenditures by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$1,957,847.91	$1,943,428.00	$2,617,778.00	34.70%
Total Expenditures	**$1,957,847.91**	**$1,943,428.00**	**$2,617,778.00**	**34.70%**

Expenditures by Program

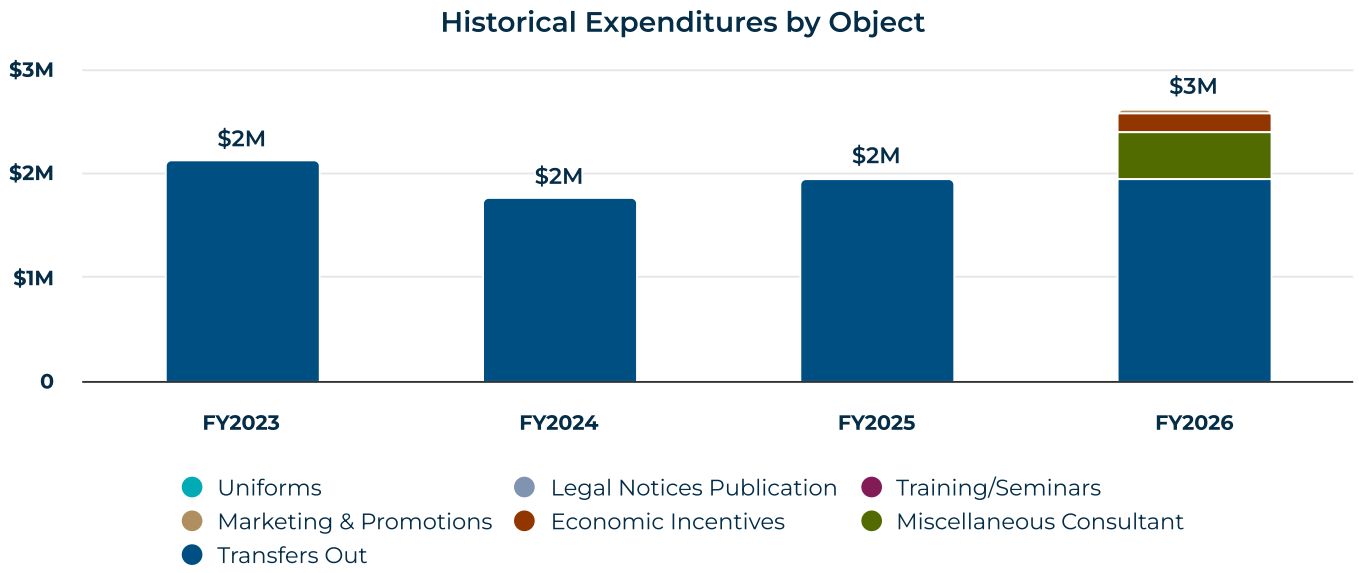


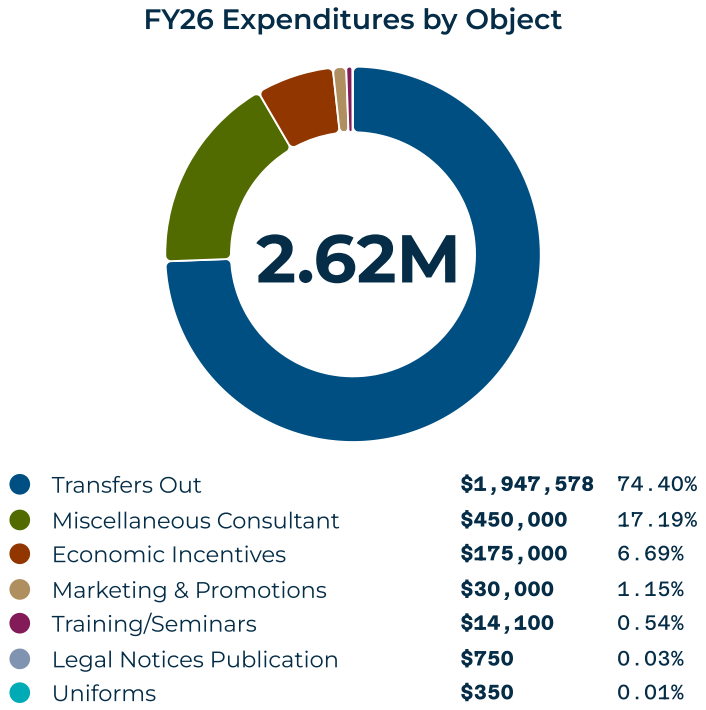


Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$1,957,847.91	$1,943,428.00	$2,617,778.00	34.70%
Total Expenditures	**$1,957,847.91**	**$1,943,428.00**	**$2,617,778.00**	**34.70%**

Expenditures by Object



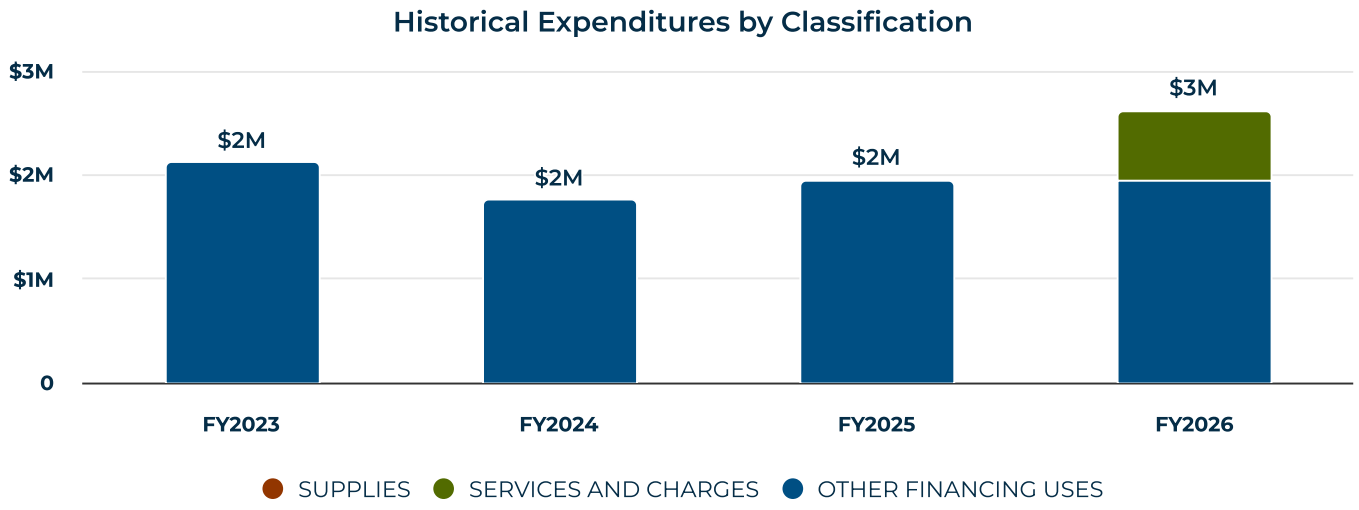


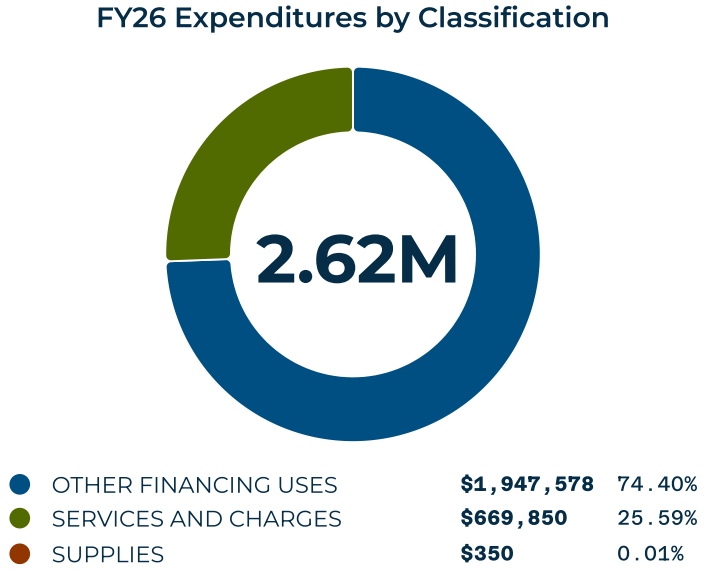
Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Uniforms	-	-	$350.00	-
Legal Services	$2,362.50	-	-	-
Miscellaneous Consultant	-	-	$450,000.00	-
Records Management/Filing Fees	$50.00	-	-	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Marketing & Promotions	$254.18	-	$30,000.00	-
Legal Notices Publication	$506.25	-	$750.00	-
Training/Seminars	-	-	$14,100.00	-
Economic Incentives	-	-	$175,000.00	-
Transfers Out	$1,954,674.98	$1,943,428.00	$1,947,578.00	0.21%
Total Expenditures	**$1,957,847.91**	**$1,943,428.00**	**$2,617,778.00**	**34.70%**

Expenditures by Classification

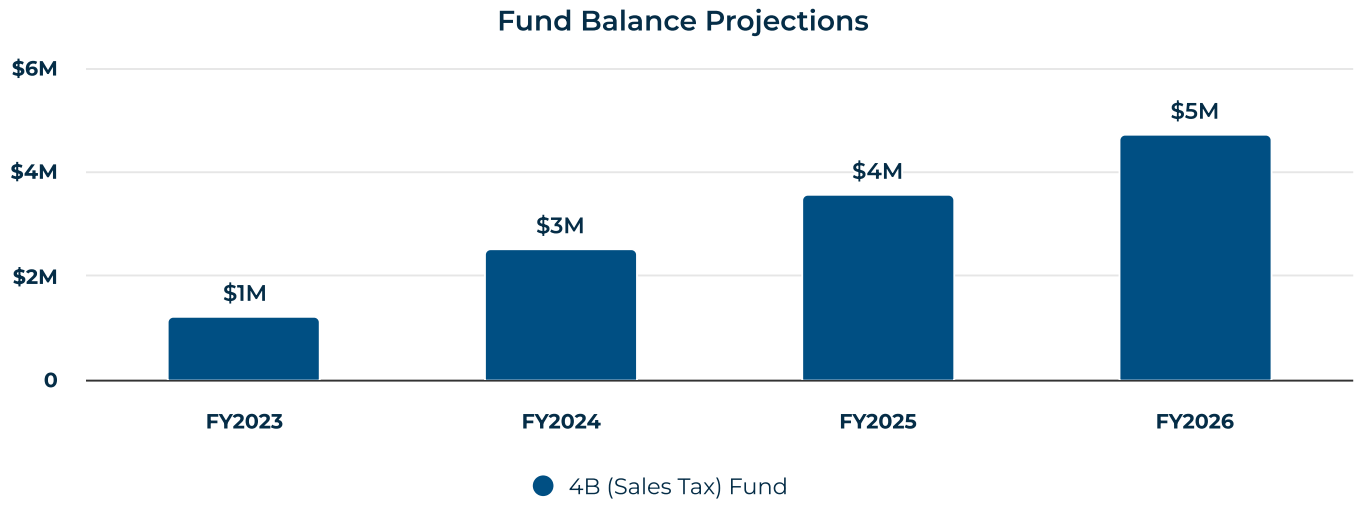




Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SUPPLIES	-	-	$350.00	-
SERVICES AND CHARGES	$3,172.93	-	$669,850.00	-
OTHER FINANCING USES	$1,954,674.98	$1,943,428.00	$1,947,578.00	0.21%
Total Expenditures	**$1,957,847.91**	**$1,943,428.00**	**$2,617,778.00**	**34.70%**

Fund Balance



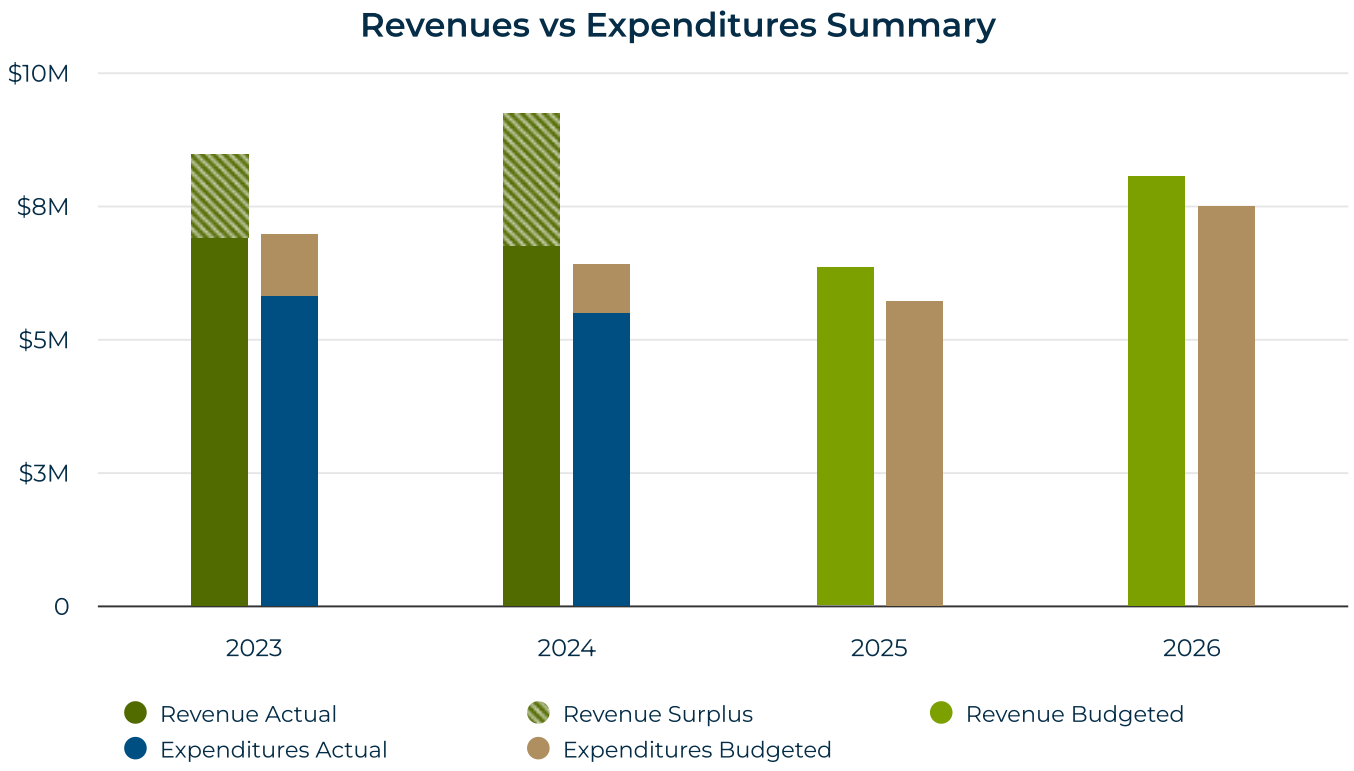
Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 ($ Change)
4B (Sales Tax) Fund	$3,574,867.00	$4,732,089.00	32.37%	$1,157,222.00
Total Fund Balance	**$3,574,867.00**	**$4,732,089.00**	**32.37%**	**$1,157,222.00**

Utility Fund

The Utility Fund is the Town's second-largest fund and accounts for all expenditures necessary to provide water and wastewater services to users. As an enterprise-type fund, the revenues include fees set at rates required to ensure adequate operation of the utility.

Summary



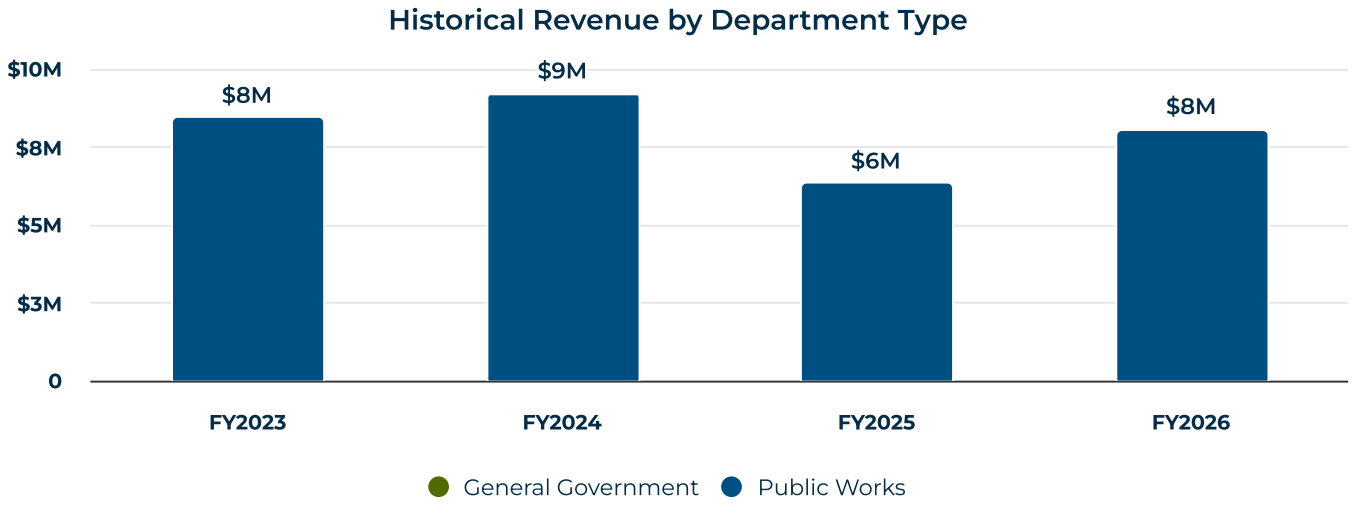
Comprehensive Fund Summary

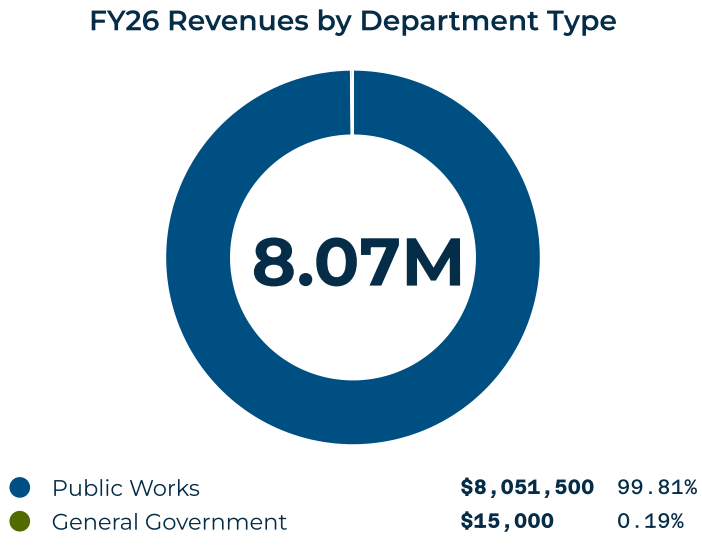
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	**$3,601,520.00**	**$3,601,520.00**	**$4,257,085.00**
Revenues			
LICENSES AND PERMITS	$80,600.00	$15,000.00	$15,000.00
CHARGES FOR SERVICES	$10,222,669.16	$6,087,000.00	$7,551,500.00
MISCELLANEOUS	$719,703.30	$250,500.00	$500,000.00
OTHER FINANCING SOURCES	$5,601,988.20	-	-
Total Revenues	**$16,624,960.66**	**$6,352,500.00**	**$8,066,500.00**
Expenditures			
PERSONNEL	$735,417.35	$790,452.00	$866,372.00
SUPPLIES	$49,009.96	$67,900.00	$31,000.00

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted
SERVICES AND CHARGES	$6,057,304.69	$3,093,532.00	$4,444,350.00
REPAIRS AND MAINTENANCE	$739,713.64	$245,100.00	$441,800.00
UTILITIES AND OVERHEAD	$196,621.32	$244,976.00	$165,500.00
DEBT SERVICE	-$271,481.70	$20,000.00	-
CAPITAL OUTLAY	$638,643.94	$48,000.00	$120,000.00
OTHER FINANCING USES	$1,169,406.21	$1,185,475.00	$1,439,063.00
Total Expenditures	**$9,314,635.41**	**$5,695,435.00**	**$7,508,085.00**
Total Revenues Less Expenditures	**$7,310,325.25**	**$657,065.00**	**$558,415.00**
Ending Fund Balance	**$10,911,845.25**	**$4,258,585.00**	**$4,815,500.00**

Revenues by Department Type

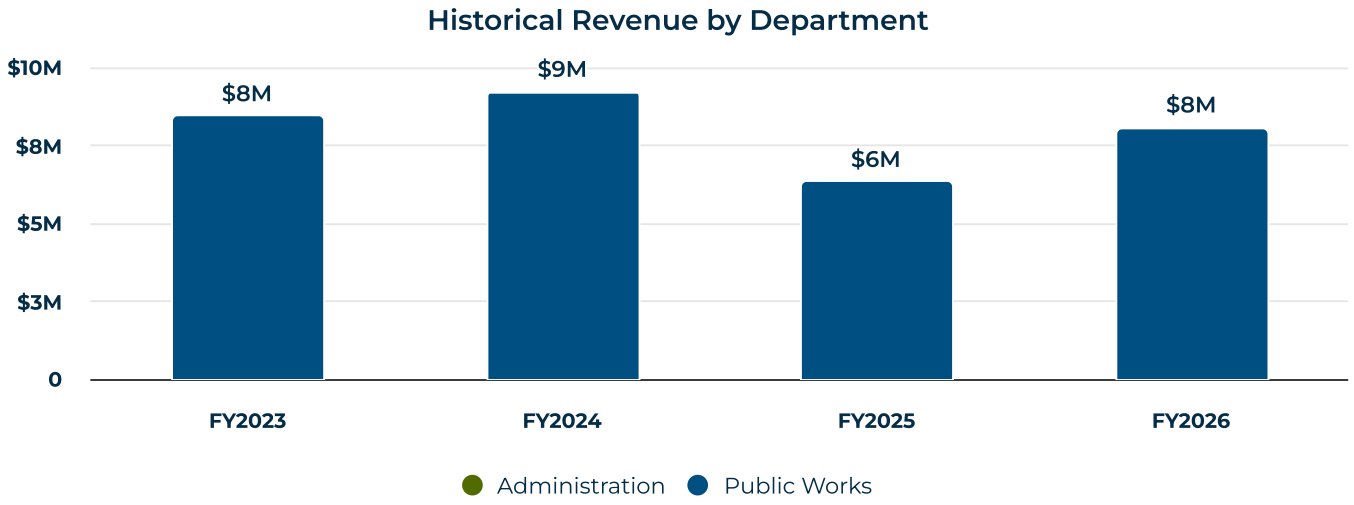


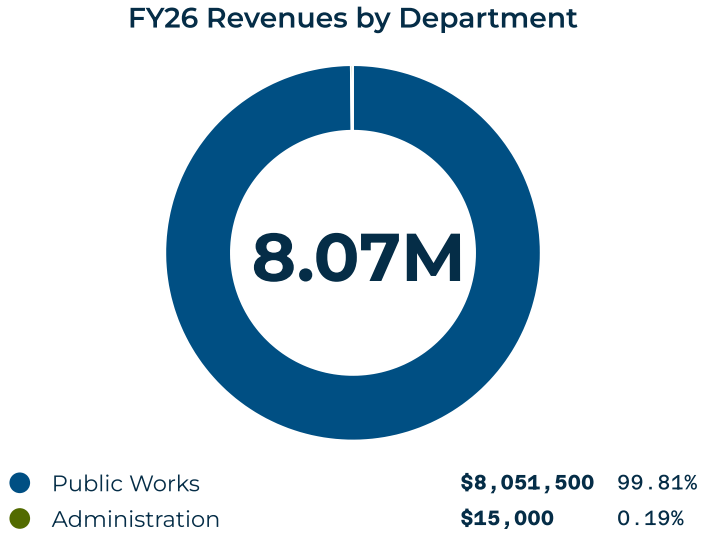


Revenues by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$5,635,008.24	$15,500.00	$15,000.00	-3.23%
Public Works	$10,989,952.42	$6,337,000.00	$8,051,500.00	27.06%
Total Revenues	**$16,624,960.66**	**$6,352,500.00**	**$8,066,500.00**	**26.98%**

Revenues by Department



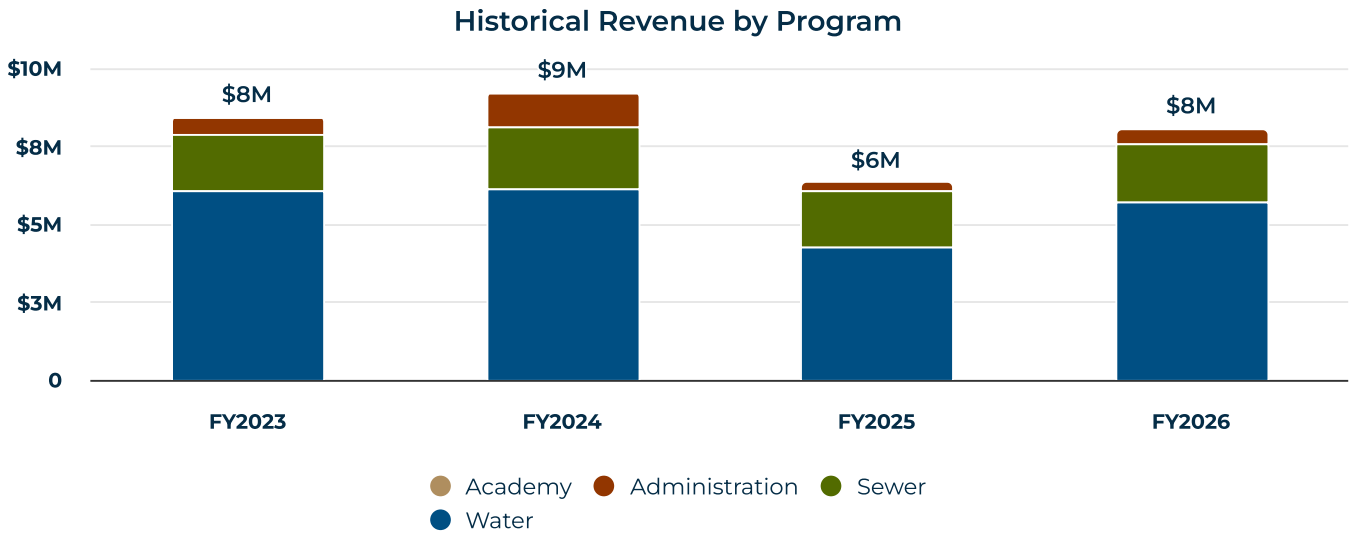


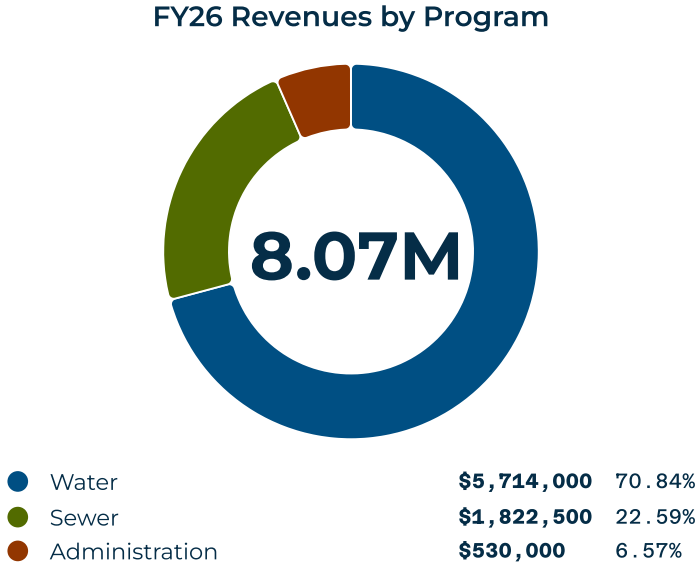
Revenues by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$5,635,008.24	$15,500.00	$15,000.00	-3.23%
Public Works	$10,989,952.42	$6,337,000.00	$8,051,500.00	27.06%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Revenues	**$16,624,960.66**	**$6,352,500.00**	**$8,066,500.00**	**26.98%**

Revenues by Program



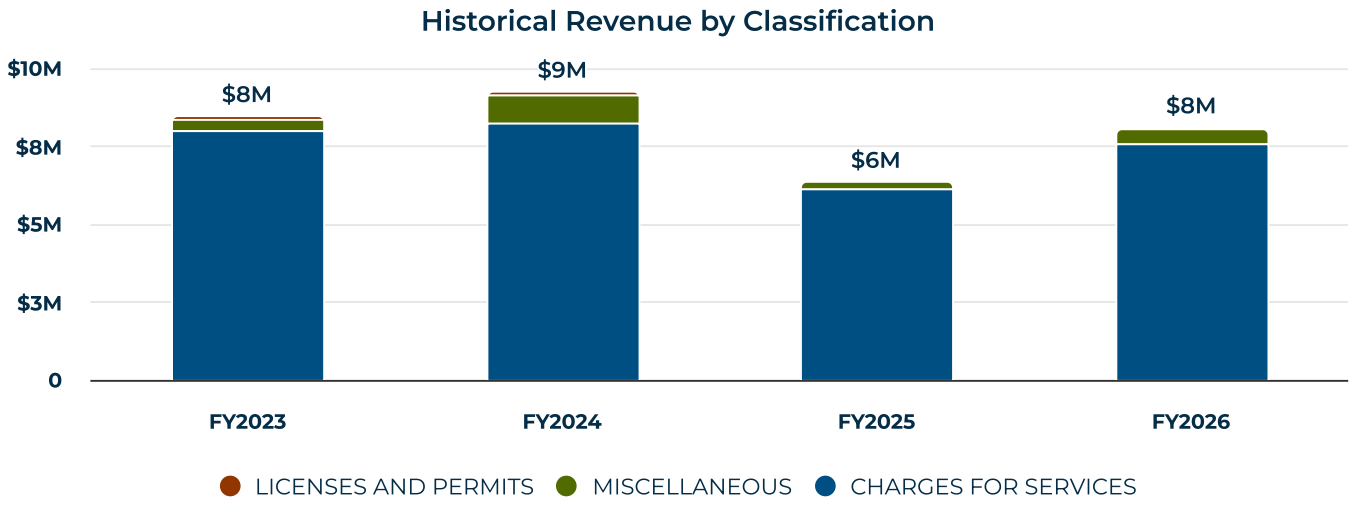


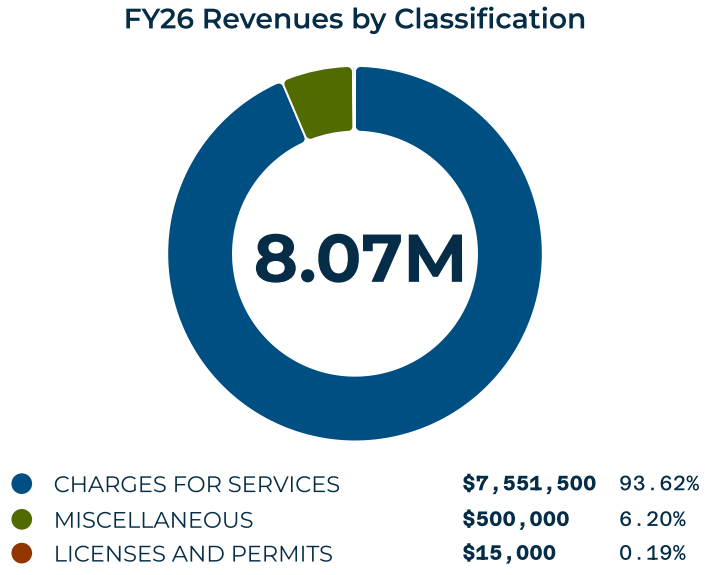
Revenues by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$6,501,012.96	$280,500.00	$530,000.00	88.95%
Water	$7,620,351.82	$4,236,400.00	$5,714,000.00	34.88%
Sewer	$2,503,595.88	$1,835,600.00	$1,822,500.00	-0.71%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Revenues	**$16,624,960.66**	**$6,352,500.00**	**$8,066,500.00**	**26.98%**

Revenues by Classification



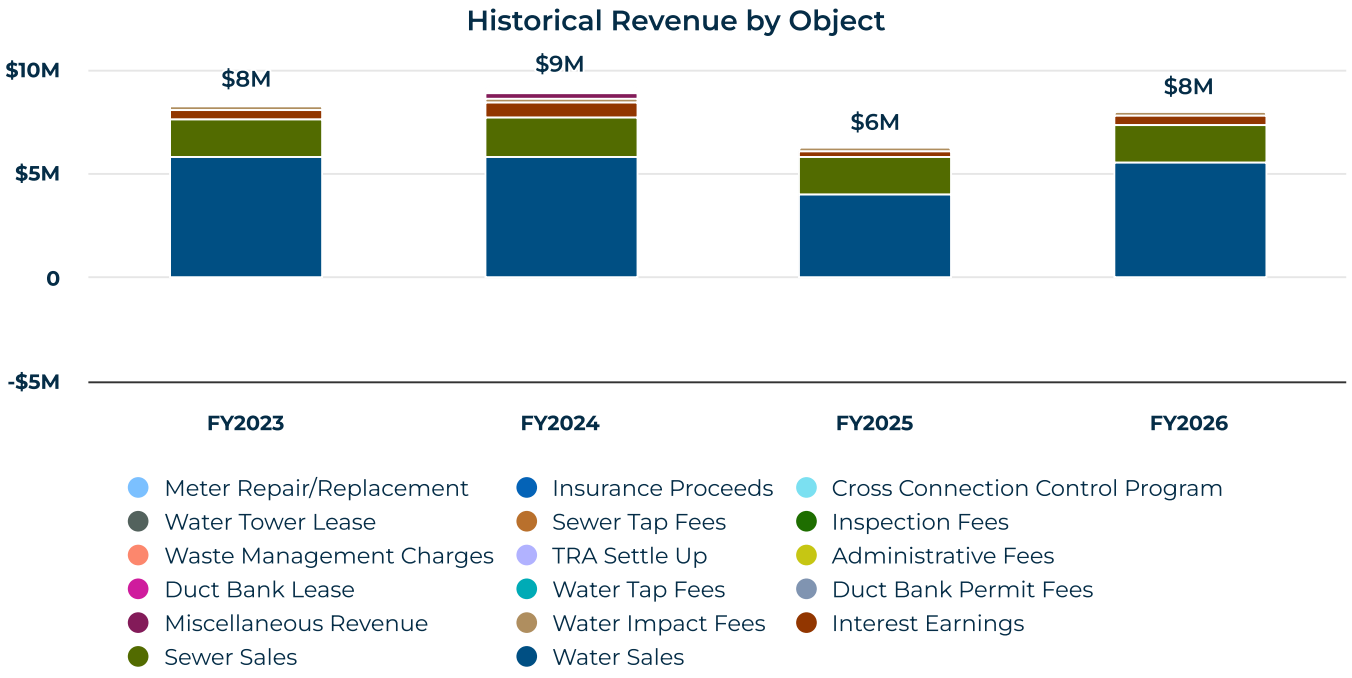


Revenues by Classification

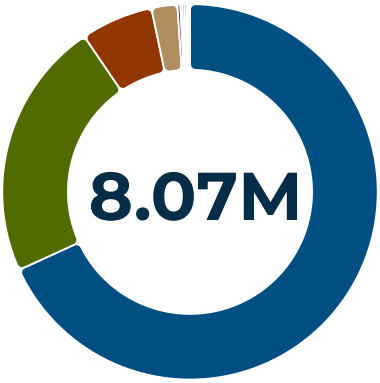
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
LICENSES AND PERMITS	$80,600.00	$15,000.00	$15,000.00	-
CHARGES FOR SERVICES	$10,222,669.16	$6,087,000.00	$7,551,500.00	24.06%
MISCELLANEOUS	$719,703.30	$250,500.00	$500,000.00	99.60%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
OTHER FINANCING SOURCES	$5,601,988.20	-	-	-
Total Revenues	**$16,624,960.66**	**$6,352,500.00**	**$8,066,500.00**	**26.98%**

Revenues by Object



FY26 Revenues by Object



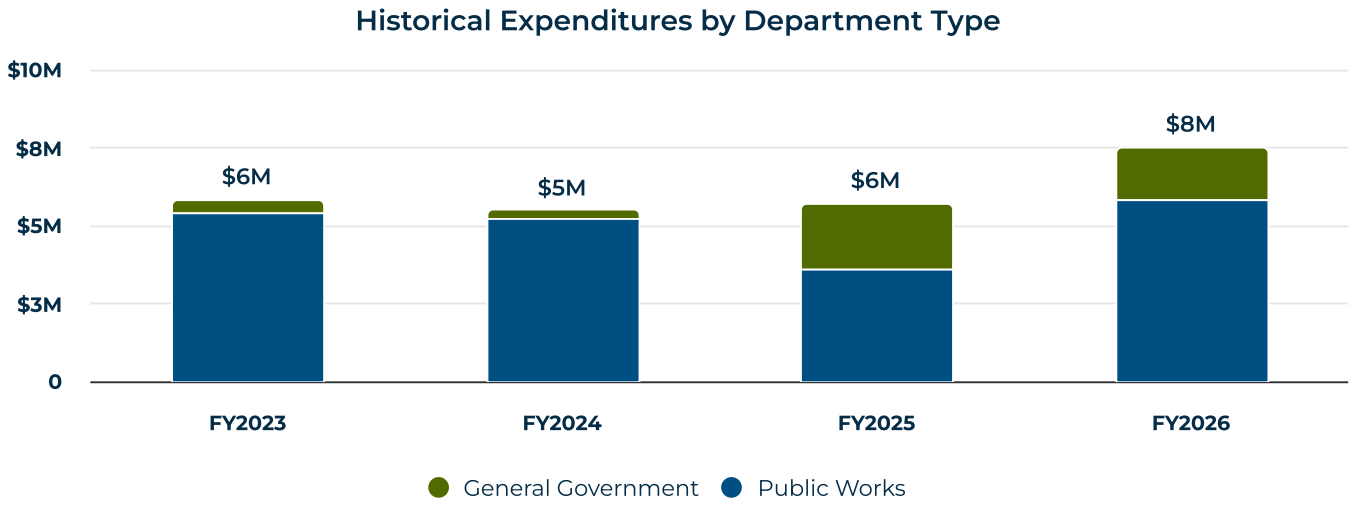
Water Sales	**$5,500,000**	68.18%
Sewer Sales	**$1,800,000**	22.31%
Interest Earnings	**$500,000**	6.20%
Water Impact Fees	**$180,000**	2.23%
Water Tap Fees	**$20,000**	0.25%
Waste Management Charges	**$15,000**	0.19%
Administrative Fees	**$15,000**	0.19%
Duct Bank Permit Fees	**$15,000**	0.19%
Water Tower Lease	**$10,000**	0.12%
Sewer Tap Fees	**$7,500**	0.09%
Cross Connection Control Program	**$4,000**	0.05%

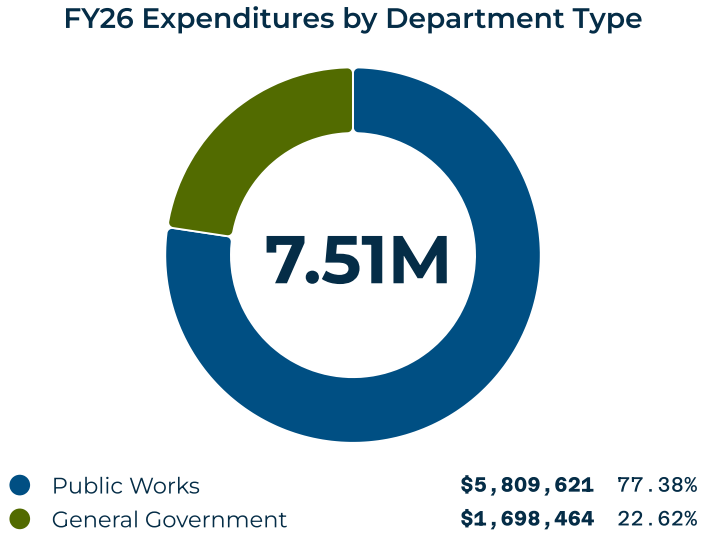
Revenues by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Duct Bank Permit Fees	$80,600.00	$15,000.00	$15,000.00	-
Administrative Fees	$24,000.98	$15,000.00	$15,000.00	-
Penalties & Late Fees	$9,089.06	-	-	-
Inspection Fees	$65,631.42	-	-	-
Water Sales	$6,943,081.16	$4,000,000.00	$5,500,000.00	37.50%
Water Tap Fees	$21,975.00	$30,000.00	$20,000.00	-33.33%
Water Impact Fees	$643,591.84	$180,000.00	$180,000.00	-
Meter Repair/Replacement	$180.87	$10,000.00	-	-100.00%
Water Tower Lease	$9,500.00	$11,400.00	$10,000.00	-12.28%
Sewer Sales	$2,190,996.98	$1,800,600.00	$1,800,000.00	-0.03%
Sewer Tap Fees	$8,625.00	$15,000.00	$7,500.00	-50.00%
Waste Management Charges	$17,464.52	$15,000.00	$15,000.00	-
TRA Settle Up	$286,509.38	$5,000.00	-	-100.00%
Cross Connection Control Program	$2,022.95	$5,000.00	$4,000.00	-20.00%
Interest Earnings	$715,516.17	$250,000.00	$500,000.00	100.00%
Insurance Proceeds	$5,120.00	$500.00	-	-100.00%
Miscellaneous Revenue	-$932.87	-	-	-
Bond Proceeds	$5,440,400.00	-	-	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Bond Premium	$161,588.20	-	-	-
Total Revenues	**$16,624,960.66**	**$6,352,500.00**	**$8,066,500.00**	**26.98%**

Expenditures by Department Type

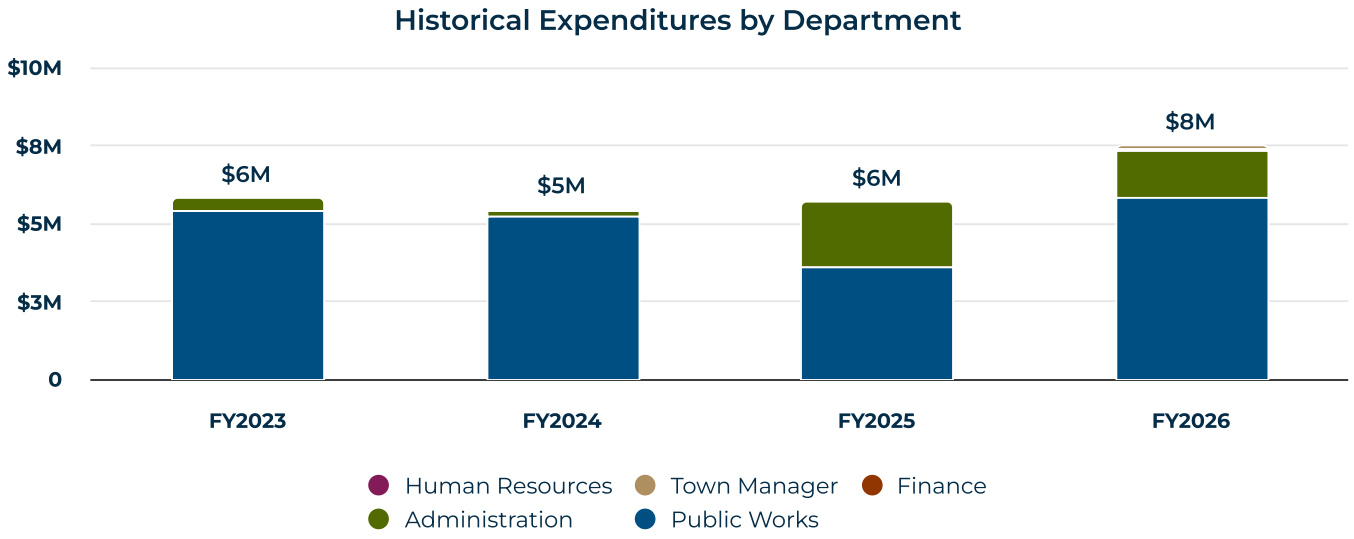


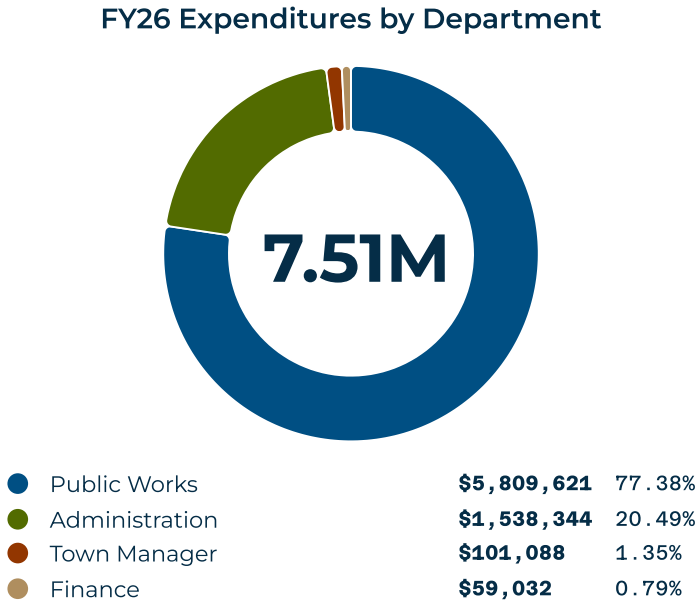


Expenditures by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$1,717,952.84	$2,107,903.00	$1,698,464.00	-19.42%
Public Works	$7,596,682.57	$3,587,532.00	$5,809,621.00	61.94%
Total Expenditures	**$9,314,635.41**	**$5,695,435.00**	**$7,508,085.00**	**31.83%**

Expenditures by Department

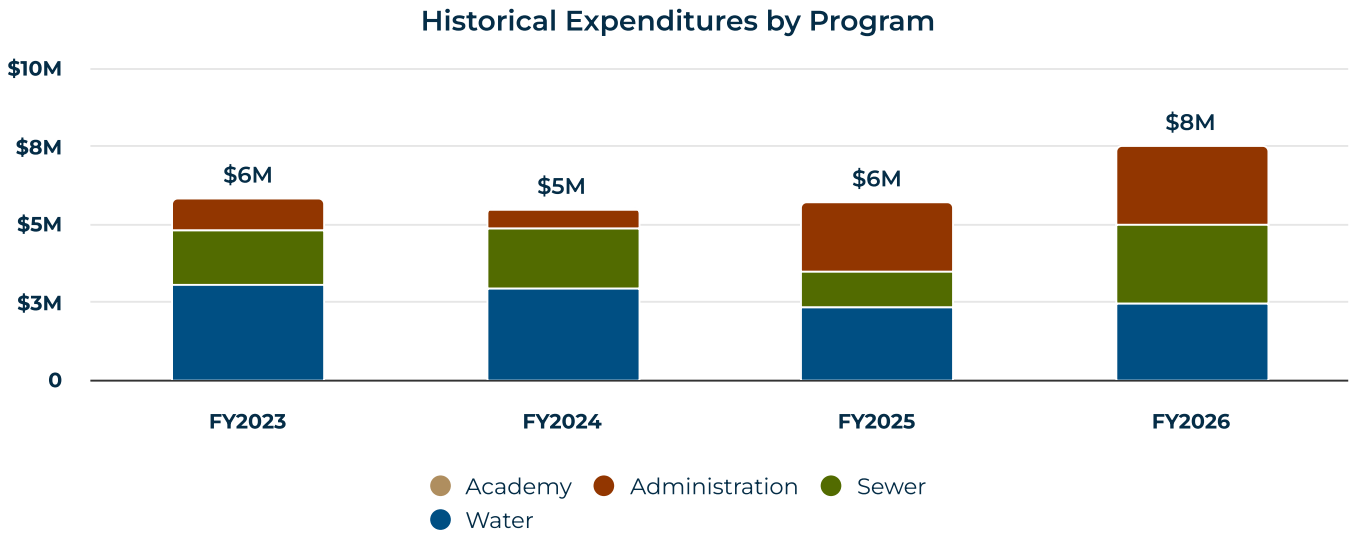


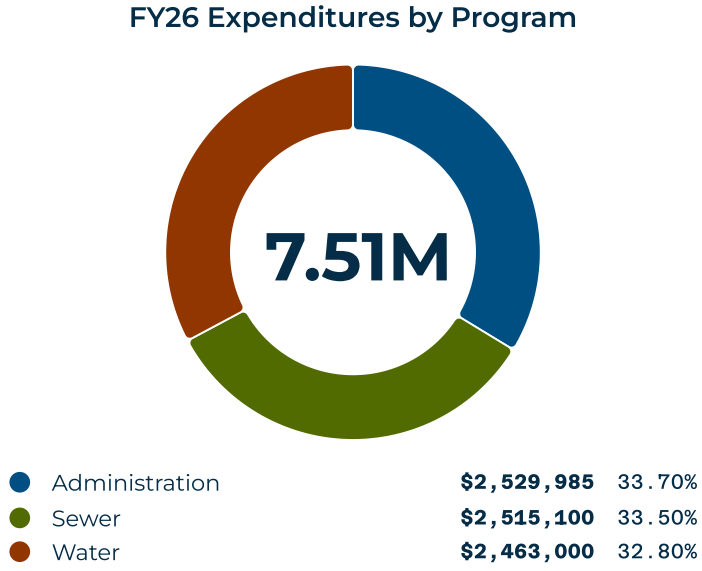


Expenditures by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$1,571,063.18	$2,107,903.00	$1,538,344.00	-27.02%
Town Manager	$59,037.51	-	$101,088.00	-
Human Resources	$24,198.98	-	-	-
Finance	$63,653.17	-	$59,032.00	-
Public Works	$7,596,682.57	$3,587,532.00	$5,809,621.00	61.94%
Total Expenditures	**$9,314,635.41**	**$5,695,435.00**	**$7,508,085.00**	**31.83%**

Expenditures by Program

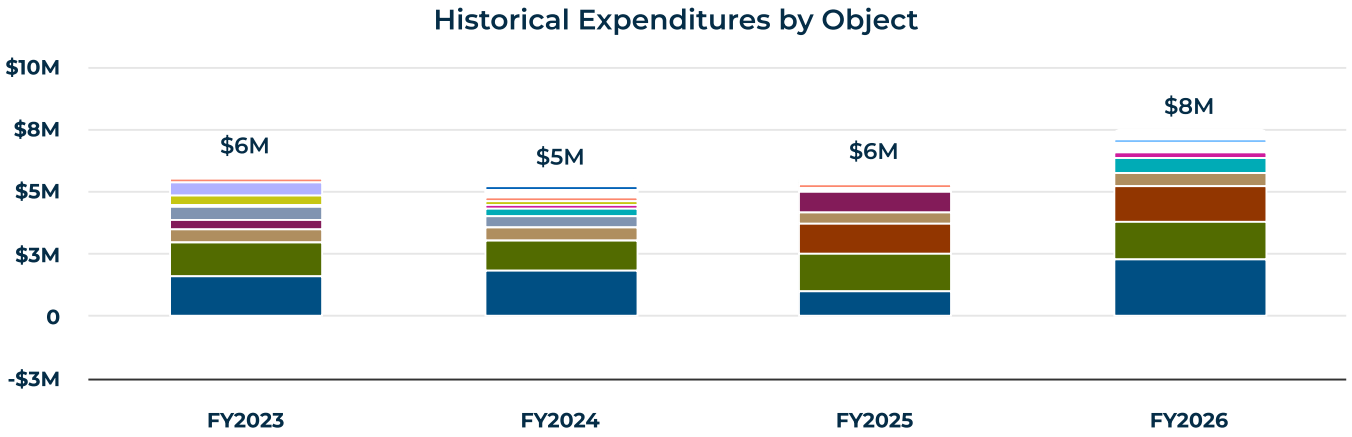




Expenditures by Program

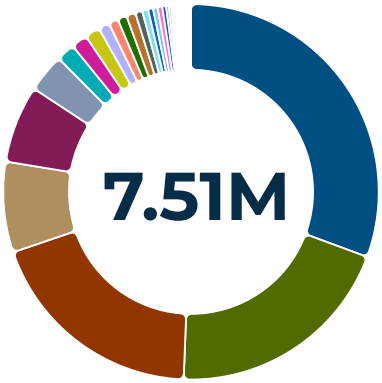
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$2,615,950.31	$2,254,075.00	$2,529,985.00	12.24%
Water	$4,101,953.50	$2,312,060.00	$2,463,000.00	6.53%
Sewer	$2,596,731.60	$1,129,300.00	$2,515,100.00	122.71%
Total Expenditures	**$9,314,635.41**	**$5,695,435.00**	**$7,508,085.00**	**31.83%**

Expenditures by Object



- Compensated Absence
- Vision
- Postage
- Longevity
- Chemical Supplies
- Safety Supplies
- Workers Comp
- LTD / AD&D / Life
- Communications Equipment
- Medicare
- Line Location
- Equipment/Instrument Maintenance
- Overtime
- Communications
- Equipment Rental
- System Admin & Support Service
- Property Insurance
- Miscellaneous Consultant
- Water Meters/Minor Equipment
- Rent
- Pump Station Maintenance
- Bond Interest
- Transfers Out
- Miscellaneous Supplies
- Licenses & Registrations
- Water Service Charge
- Facility Maintenance Supplies
- Memberships & Dues
- Uniforms
- Dental
- Cell Phone Allowance
- Streets/Sidewalk Maintenance
- Auto Allowance
- Internet/Phone/Television
- Building Structures
- Auditor
- Engineering Services
- Lift Station Maintenance
- Social Security
- Medical
- TMRS
- Utility Testing & Inspections
- Electricity
- Utility System Maintenance
- Contra Payroll Expense
- Water Purchases
- Office Supplies
- Unemployment - Premiums
- Software Subscriptions/Applications
- Other Equipment
- Training/Seminars
- On Call Pay
- Printing/Copier Supplies
- 457 Plan
- Legal Services
- Duct Bank Maintenance
- Vehicle Maintenance
- Fuel
- Utility Billing
- Pump Station Equipment
- Hand Tools/Small Equipment
- Bank Fees
- Grounds Maintenance
- Impact Fees
- Water Meters/Capital Equipment
- Depreciation
- Full-Time Employees (Regular)
- Peak Payment
- Wastewater Treatment

FY26 Expenditures by Object



Wastewater Treatment	$2,300,300	30.64%
Water Purchases	$1,500,000	19.98%
Transfers Out	$1,439,063	19.17%
Full-Time Employees (Regular)	$586,333	7.81%
Peak Payment	$500,000	6.66%
Utility System Maintenance	$248,300	3.31%
Water Meters/Capital Equipment	$120,000	1.60%
TMRS	$104,252	1.39%
Electricity	$96,100	1.28%
Medical	$71,412	0.95%
Rent	$62,400	0.83%
Pump Station Maintenance	$60,000	0.80%
Utility Testing & Inspections	$60,000	0.80%
Lift Station Maintenance	$45,000	0.60%
Social Security	$38,764	0.52%
Grounds Maintenance	$32,000	0.43%
Equipment Rental	$30,000	0.40%
Communications	$30,000	0.40%
Miscellaneous Consultant	$25,000	0.33%
Overtime	$16,300	0.22%
Hand Tools/Small Equipment	$15,000	0.20%
Streets/Sidewalk Maintenance	$10,500	0.14%
Equipment/Instrument Maintenance	$10,000	0.13%
Engineering Services	$10,000	0.13%
Auto Allowance	$9,225	0.12%
Medicare	$9,066	0.12%
Auditor	$8,750	0.12%
Internet/Phone/Television	$7,000	0.09%
457 Plan	$6,239	0.08%
Workers Comp	$6,107	0.08%
Vehicle Maintenance	$6,000	0.08%
Fuel	$6,000	0.08%
Cell Phone Allowance	$5,580	0.07%
LTD / AD&D / Life	$5,161	0.07%
Utility Billing	$5,000	0.07%
Dental	$4,696	0.06%
Line Location	$3,000	0.04%
Uniforms	$3,000	0.04%

Printing/Copier Supplies	**$2,500**	0.03%
Legal Services	**$2,000**	0.03%
Safety Supplies	**$2,000**	0.03%
Chemical Supplies	**$2,000**	0.03%
Longevity	**$1,927**	0.03%
Unemployment - Premiums	**$701**	0.01%
Vision	**$609**	0.01%
Postage	**$500**	0.01%
Licenses & Registrations	**$300**	0.00%

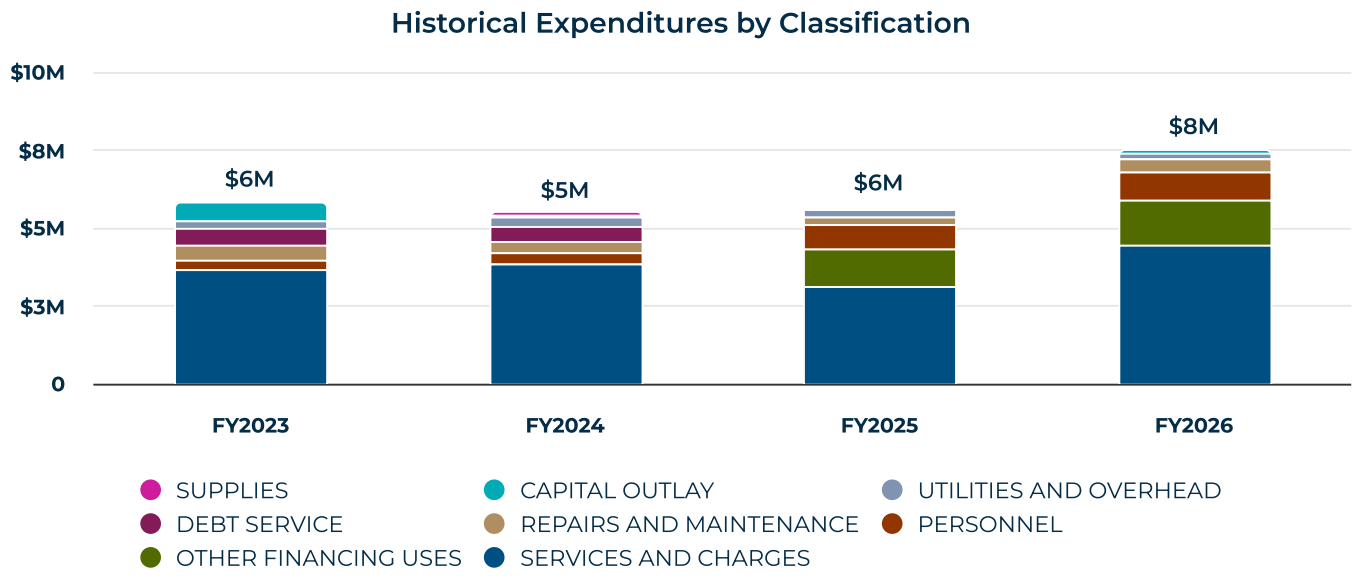
Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$440,402.01	-	$586,333.00	-
Overtime	$24,797.16	-	$16,300.00	-
On Call Pay	$900.00	-	-	-
Auto Allowance	$5,602.50	-	$9,225.00	-
Cell Phone Allowance	$3,196.00	-	$5,580.00	-
Longevity	-	-	$1,927.00	-
Compensated Absence	$40,193.14	-	-	-
TMRS	$64,684.08	-	$104,252.00	-
457 Plan	$3,235.49	-	$6,239.00	-
Social Security	$26,703.13	-	$38,764.00	-
Medicare	$6,411.13	-	$9,066.00	-
Medical	$45,936.36	-	$71,412.00	-
Dental	$3,088.97	-	$4,696.00	-
Vision	$421.95	-	$609.00	-
LTD / AD&D / Life	-	-	$5,161.00	-
Unemployment - Premiums	$533.44	-	$701.00	-
Workers Comp	-	-	$6,107.00	-
Pension Expense	$69,311.99	-	-	-
Contra Payroll Expense	-	$790,452.00	-	-100.00%
Office Supplies	$5,393.60	-	-	-
Printing/Copier Supplies	$4,621.00	$2,500.00	$2,500.00	-
Postage	$808.01	$700.00	$500.00	-28.57%
Chemical Supplies	$2,850.20	$1,000.00	$2,000.00	100.00%
Safety Supplies	$929.87	$350.00	$2,000.00	471.43%
Fuel	$9,215.26	$6,000.00	$6,000.00	-
Uniforms	$1,315.88	$850.00	$3,000.00	252.94%
Hand Tools/Small Equipment	$19,685.92	$1,500.00	$15,000.00	900.00%
Water Meters/Minor Equipment	$4,190.22	$55,000.00	-	-100.00%
Legal Services	$956.25	$7,000.00	$2,000.00	-71.43%
Auditor	-$83,301.28	$5,172.00	$8,750.00	69.18%
Engineering Services	$286,734.86	$10,000.00	$10,000.00	-

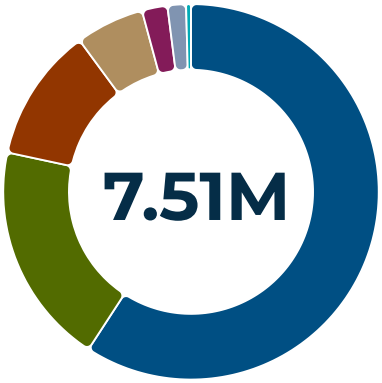
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Miscellaneous Consultant	-$8,212.61	$25,000.00	$25,000.00	-
Training/Seminars	$5,912.70	$3,000.00	-	-100.00%
Memberships & Dues	$351.88	$500.00	-	-100.00%
Licenses & Registrations	$226.25	$600.00	$300.00	-50.00%
System Admin & Support Service	$100.00	-	-	-
Software Subscriptions/Applications	$2,275.00	$1,000.00	-	-100.00%
Communications	$7,412.50	-	$30,000.00	-
Water Purchases	$1,999,818.32	$1,500,000.00	$1,500,000.00	-
Water Service Charge	$500.00	$600.00	-	-100.00%
Peak Payment	$420,087.71	$500,000.00	$500,000.00	-
Wastewater Treatment	$2,474,830.50	$1,000,000.00	$2,300,300.00	130.03%
Utility Testing & Inspections	$80,773.73	$25,000.00	$60,000.00	140.00%
Utility Billing	$6,613.35	$10,000.00	$5,000.00	-50.00%
Line Location	$3,525.58	$5,660.00	$3,000.00	-47.00%
Impact Fees	$858,699.95	-	-	-
Facility Maintenance Supplies	$1,424.68	-	-	-
Grounds Maintenance	$87,864.94	$38,200.00	$32,000.00	-16.23%
Vehicle Maintenance	$3,790.44	$4,500.00	$6,000.00	33.33%
Equipment/Instrument Maintenance	$22,154.60	$5,000.00	$10,000.00	100.00%
Pump Station Maintenance	$385,717.20	$89,100.00	$60,000.00	-32.66%
Lift Station Maintenance	-	-	$45,000.00	-
Equipment Rental	$55,727.81	-	$30,000.00	-
Streets/Sidewalk Maintenance	$332.78	-	$10,500.00	-
Utility System Maintenance	$182,701.19	$97,800.00	$248,300.00	153.89%
Duct Bank Maintenance	-	$10,500.00	-	-100.00%
Rent	$35,286.43	$93,000.00	$62,400.00	-32.90%
Electricity	$119,890.88	$105,400.00	$96,100.00	-8.82%
Internet/Phone/Television	$7,398.03	$6,576.00	$7,000.00	6.45%
Property Insurance	$34,045.98	$40,000.00	-	-100.00%
Bond Principal	-$495,000.00	-	-	-
Other Long-Term Obligation Principal	-$13,027.00	-	-	-
Bond Interest	$135,682.00	-	-	-
Short-Term Debt Principal	$1,695.84	-	-	-
Bank Fees	$30,681.06	$20,000.00	-	-100.00%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Issuance Costs	$68,486.40	-	-	-
Water Meters/Capital Equipment	$20,208.89	$20,000.00	$120,000.00	500.00%
Pump Station Equipment	$7,178.62	$17,000.00	-	-100.00%
Communications Equipment	-	$10,000.00	-	-100.00%
Other Equipment	$104.29	$1,000.00	-	-100.00%
Depreciation	$611,152.14	-	-	-
Transfers Out	$1,169,406.21	$1,185,475.00	$1,439,063.00	21.39%
Total Expenditures	**$9,314,635.41**	**$5,695,435.00**	**$7,508,085.00**	**31.83%**

Expenditures by Classification



FY26 Expenditures by Classification

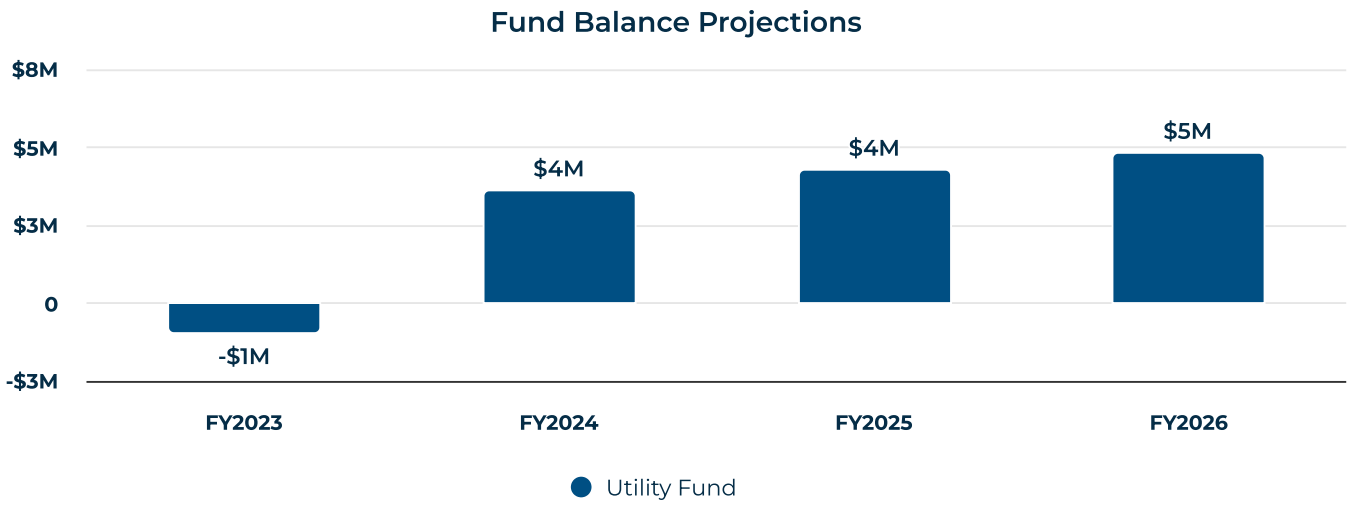


SERVICES AND CHARGES	**$4,444,350**	59.19%
OTHER FINANCING USES	**$1,439,063**	19.17%
PERSONNEL	**$866,372**	11.54%
REPAIRS AND MAINTENANCE	**$441,800**	5.88%
UTILITIES AND OVERHEAD	**$165,500**	2.20%
CAPITAL OUTLAY	**$120,000**	1.60%
SUPPLIES	**$31,000**	0.41%

Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$735,417.35	$790,452.00	$866,372.00	9.60%
SUPPLIES	$49,009.96	$67,900.00	$31,000.00	-54.34%
SERVICES AND CHARGES	$6,057,304.69	$3,093,532.00	$4,444,350.00	43.67%
REPAIRS AND MAINTENANCE	$739,713.64	$245,100.00	$441,800.00	80.25%
UTILITIES AND OVERHEAD	$196,621.32	$244,976.00	$165,500.00	-32.44%
DEBT SERVICE	-$271,481.70	$20,000.00	-	-100.00%
CAPITAL OUTLAY	$638,643.94	$48,000.00	$120,000.00	150.00%
OTHER FINANCING USES	$1,169,406.21	$1,185,475.00	$1,439,063.00	21.39%
Total Expenditures	**$9,314,635.41**	**$5,695,435.00**	**$7,508,085.00**	**31.83%**

Fund Balance



Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 ($ Change)
Utility Fund	$4,257,085.00	$4,815,500.00	13.12%	$558,415.00
Total Fund Balance	**$4,257,085.00**	**$4,815,500.00**	**13.12%**	**$558,415.00**

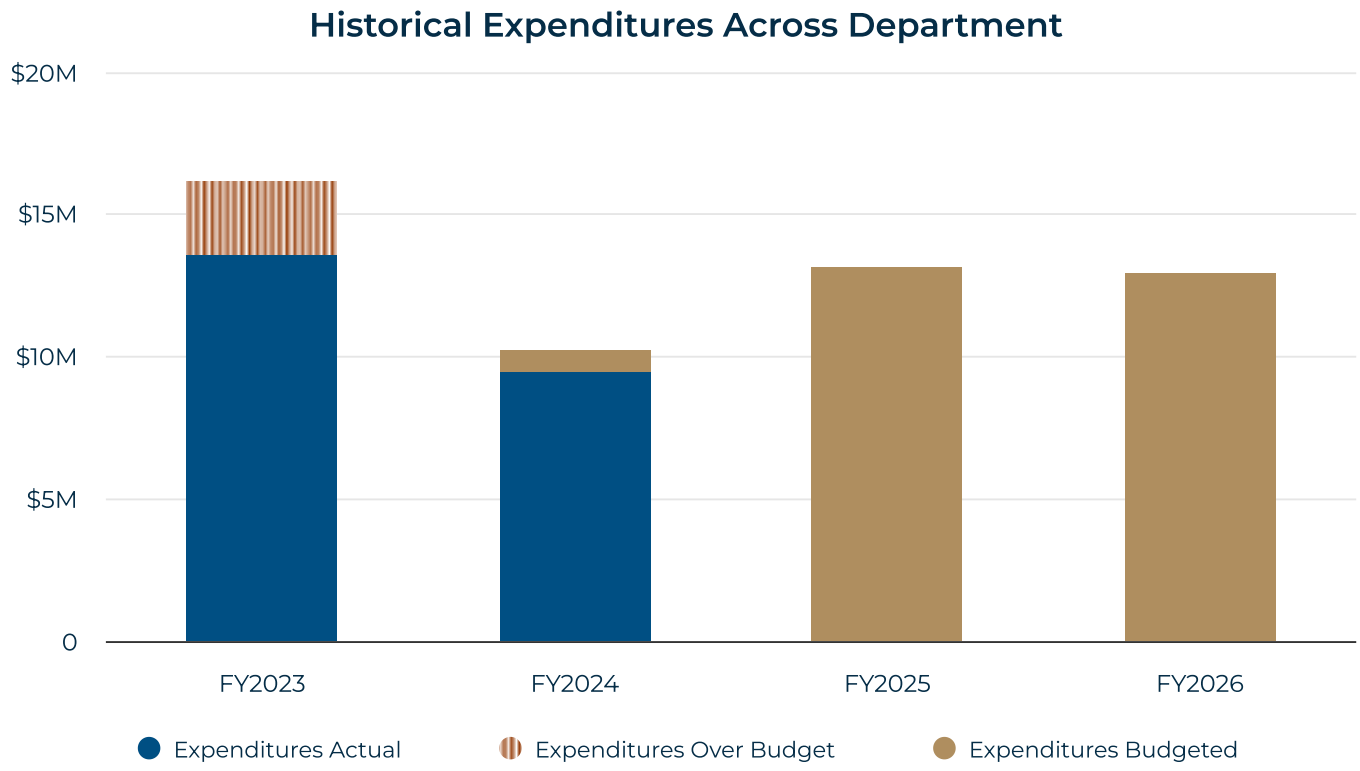
Departments Summary

The Town of Westlake utilizes 15 different cost centers, or departments, for budgetary purposes. Each department accounts for specific activities, including revenues and spending, within the scope of high-quality municipal services. For annual financial reporting purposes, Westlake Academy is considered a department of the Town; however, for budgetary purposes, Westlake Academy's annual operating budget is developed and administered separately. Only costs associated with capital spending, debt obligations, and mutually agreed-upon shared services are included in the Town's budgets.

General Administration

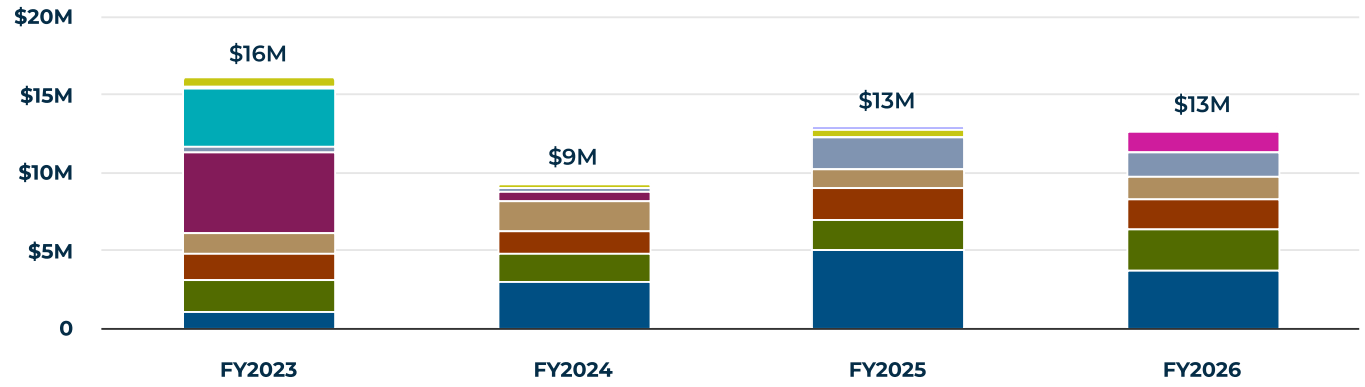
The General Administration department is the Town's cost center that accounts for revenues or expenditures that are not specific to an operating department's function but serve the Town's missions holistically. Revenues like sales and property taxes, which support all municipal functions, are included.

Expenditure Summary



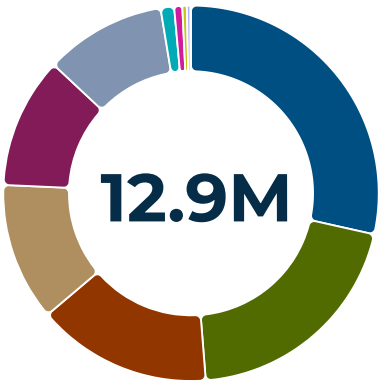
Expenditures by Fund

Historical Expenditures by Fund



- Arts & Sciences Capital Improvements
- Cemetery Fund
- Public Improvement District Fund
- General Vehicle/Equipment Replacement Fund
- Utility Vehicle/Equipment Replacement Fund
- Economic Development Fund
- Visitors Association (HOT) Fund
- Utility Debt Fund
- PID Fiduciary Fund
- Utility Fund
- Academy Capital Improvements
- Ad Valorem (Property Tax) Debt Fund
- Revenue (Sales Tax) Debt Fund
- 4B (Sales Tax) Fund
- General Fund

FY26 Expenditures by Fund

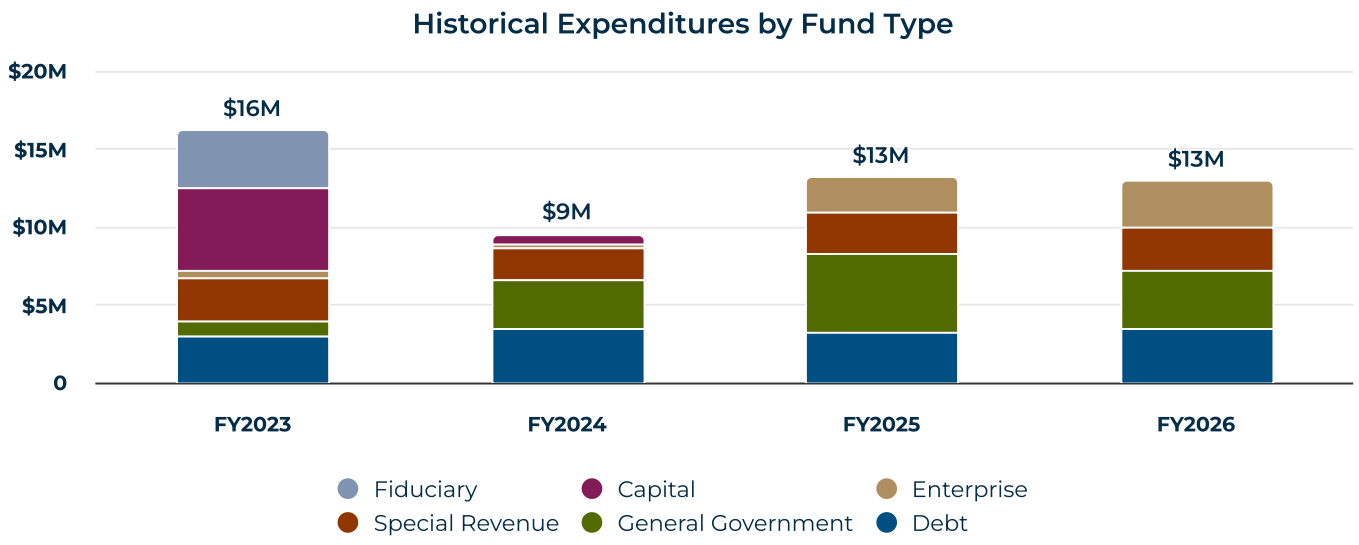


General Fund	**$3,688,128**	28.51%
4B (Sales Tax) Fund	**$2,617,778**	20.24%
Revenue (Sales Tax) Debt Fund	**$1,947,578**	15.06%
Utility Fund	**$1,538,344**	11.89%
Ad Valorem (Property Tax) Debt Fund	**$1,457,209**	11.27%
Utility Debt Fund	**$1,349,063**	10.43%
Visitors Association (HOT) Fund	**$151,000**	1.17%
Utility Vehicle/Equipment Replacement Fund	**$90,000**	0.70%
General Vehicle/Equipment Replacement Fund	**$50,000**	0.39%
Cemetery Fund	**$40,100**	0.31%
Public Improvement District Fund	**$5,000**	0.04%

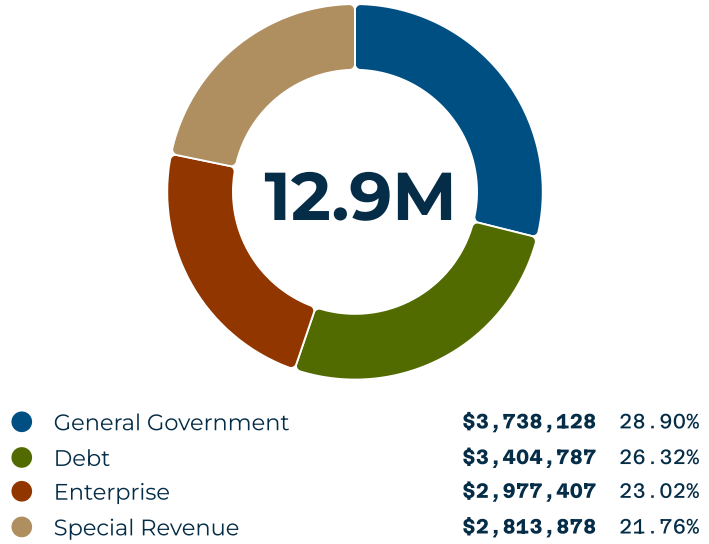
Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$7,078,462.90	$5,030,787.00	$3,688,128.00	-26.69%
General Vehicle/Equipment Replacement Fund	-	-	$50,000.00	-
4B (Sales Tax) Fund	$1,957,847.91	$1,943,428.00	$2,617,778.00	34.70%
Visitors Association (HOT) Fund	$167,030.02	$493,731.00	$151,000.00	-69.42%
Economic Development Fund	$1,513,678.72	$235,000.00	-	-100.00%
Public Improvement District Fund	$127,878.77	-	$5,000.00	-
Cemetery Fund	$35,172.49	$40,100.00	$40,100.00	-
Revenue (Sales Tax) Debt Fund	$1,954,674.98	$1,943,428.00	$1,947,578.00	0.21%
Ad Valorem (Property Tax) Debt Fund	$1,238,693.75	$1,241,694.00	$1,457,209.00	17.36%
Academy Capital Improvements	$1,775,761.25	-	-	-
Arts & Sciences Capital Improvements	$196,831.35	-	-	-
Utility Fund	$1,571,063.18	$2,107,903.00	$1,538,344.00	-27.02%
Utility Debt Fund	$1,050,937.19	$1,500.00	$1,349,063.00	89,837.53%
Utility Vehicle/Equipment Replacement Fund	-	$120,000.00	$90,000.00	-25.00%
PID Fiduciary Fund	$1,442,000.95	-	-	-
Total Expenditures	**$20,110,033.46**	**$13,157,571.00**	**$12,934,200.00**	**-1.70%**

Expenditures by Fund Type



FY26 Expenditures by Fund Type



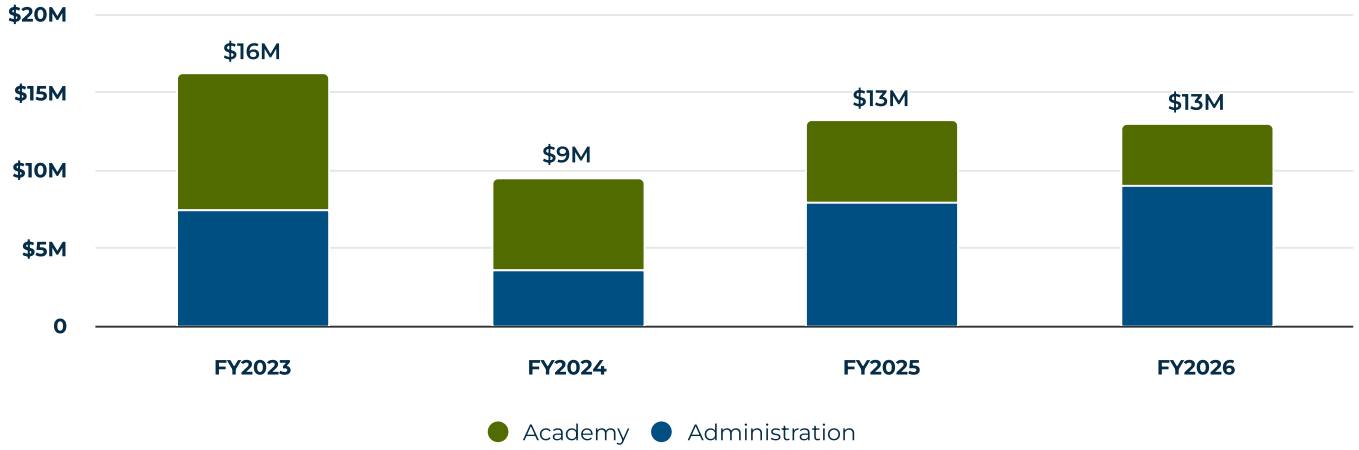
Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$7,078,462.90	$5,030,787.00	$3,738,128.00	-25.69%
Special Revenue	$3,801,607.91	$2,712,259.00	$2,813,878.00	3.75%
Debt	$3,193,368.73	$3,185,122.00	$3,404,787.00	6.90%
Capital	$1,972,592.60	-	-	-
Enterprise	$2,622,000.37	$2,229,403.00	$2,977,407.00	33.55%
Fiduciary	$1,442,000.95	-	-	-
Total Expenditures	**$20,110,033.46**	**$13,157,571.00**	**$12,934,200.00**	**-1.70%**

Expenditures by Program

The Town has historically included costs in support of Westlake Academy associated with the shared services model. These costs include shared services personnel, the direct subsidy to the Academy's operating budget, capital expenditures, and debt payments for campus infrastructure.

Historical Expenditures by Program



FY26 Expenditures by Program

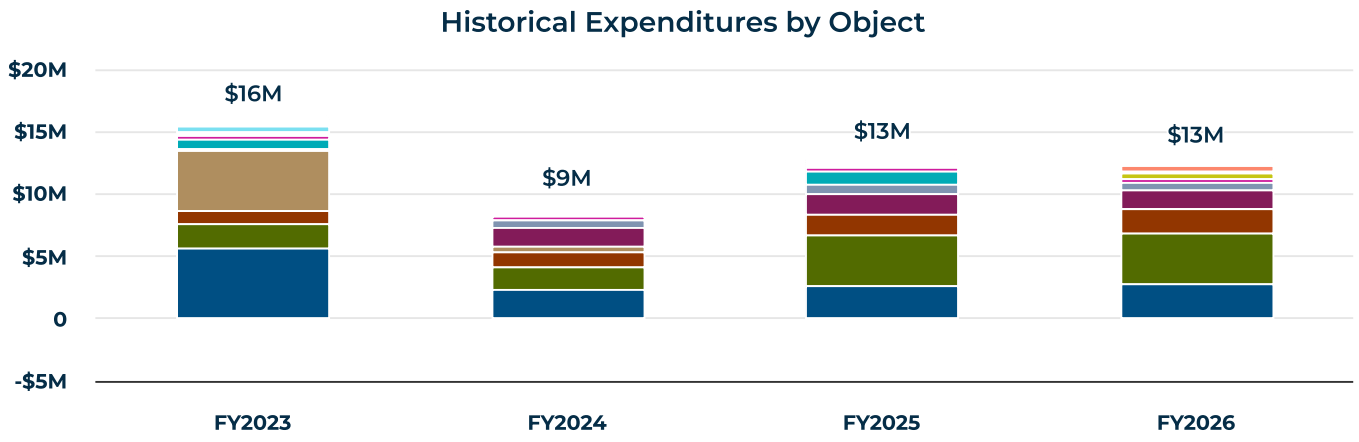


Administration	**$9,027,626**	69.80%
Academy	**$3,906,574**	30.20%

Expenditures by Program

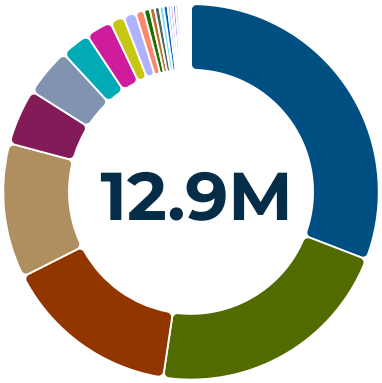
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$11,590,215.36	$7,865,161.00	$9,027,626.00	14.78%
Academy	$8,519,818.10	$5,292,410.00	$3,906,574.00	-26.19%
Total Expenditures	**$20,110,033.46**	**$13,157,571.00**	**$12,934,200.00**	**-1.70%**

Expenditures by Object



- Compensated Absence
- Vision
- Unemployment - Premiums
- Cost of Sales - Cemetery Lots
- Overtime
- Books/Printed Materials
- Gas
- Utility System Maintenance
- Community Services/Support
- Other Long-Term Obligation Interest
- Furniture & Fixtures
- Equipment Rental
- Marketing & Promotions
- Shipping/Courier Services
- Appraisal Fees
- Internet/Phone/Television
- Meeting Supplies/Refreshments
- Special Event Services
- Software Subscriptions/Applications
- Economic Incentives
- Legal Services
- Transfer to Westlake Academy
- Transfers Out
- Workers Comp
- Computer Minor Equipment
- Longevity
- Collection Services
- 457 Plan
- LTD / AD&D / Life
- Postage
- Social Security
- Memberships & Dues
- Auditor
- Medical
- Training/Seminars
- Grounds Maintenance
- Architect Services
- Bank Fees
- Printing/Copier Supplies
- Financial Services
- Full-Time Employees (Regular)
- Electricity
- Property Insurance
- Contra Payroll Expense
- Building Structures
- Bond Principal
- Fuel
- Uniforms
- Vehicle Maintenance
- Dental
- Medicare
- Employee Recognition
- Legal Notices Publication
- Copier/Printer Leasing
- Office Supplies
- TMRS
- Hospitality Items
- Engineering Services
- Issuance Costs
- Assessment Fees
- ACADEMY IMPROVEMENTS
- Miscellaneous Supplies
- Records Management/Filing Fees
- Other Long-Term Obligation Principal
- Motor Vehicles
- Miscellaneous Consultant
- Rent
- Bond Interest

FY26 Expenditures by Object



Transfers Out	$3,991,641	30.86%
Bond Principal	$2,783,000	21.52%
Bond Interest	$1,963,800	15.18%
Transfer to Westlake Academy	$1,500,000	11.60%
Rent	$624,000	4.82%
Miscellaneous Consultant	$540,000	4.17%
Economic Incentives	$325,000	2.51%
Legal Services	$292,500	2.26%
Property Insurance	$155,000	1.20%
Motor Vehicles	$140,000	1.08%
Electricity	$96,000	0.74%
Special Event Services	$65,000	0.50%
Full-Time Employees (Regular)	$55,672	0.43%
Software Subscriptions/Applications	$54,000	0.42%
Records Management/Filing Fees	$45,440	0.35%
Internet/Phone/Television	$45,220	0.35%
Marketing & Promotions	$30,000	0.23%
Meeting Supplies/Refreshments	$29,500	0.23%
Assessment Fees	$28,000	0.22%
Appraisal Fees	$27,500	0.21%
Training/Seminars	$19,100	0.15%
Grounds Maintenance	$17,625	0.14%
Copier/Printer Leasing	$14,400	0.11%
Community Services/Support	$14,000	0.11%
Bank Fees	$12,050	0.09%
TMRS	$9,899	0.08%
Auditor	$8,750	0.07%
Medical	$7,573	0.06%
Hospitality Items	$7,500	0.06%
Financial Services	$5,000	0.04%
Office Supplies	$4,000	0.03%
Social Security	$3,560	0.03%
Memberships & Dues	$3,455	0.03%
Miscellaneous Supplies	$3,250	0.03%
Collection Services	$1,800	0.01%
Cost of Sales - Cemetery Lots	$1,500	0.01%
Books/Printed Materials	$1,500	0.01%
Overtime	$1,000	0.01%

Printing/Copier Supplies	**$920**	0.01%
Medicare	**$833**	0.01%
Postage	**$800**	0.01%
Legal Notices Publication	**$750**	0.01%
Longevity	**$735**	0.01%
457 Plan	**$651**	0.01%
Computer Minor Equipment	**$600**	0.00%
LTD / AD&D / Life	**$503**	0.00%
Dental	**$471**	0.00%
Uniforms	**$350**	0.00%
Equipment Rental	**$128**	0.00%
Unemployment - Premiums	**$117**	0.00%
Vision	**$84**	0.00%
Workers Comp	**$23**	0.00%

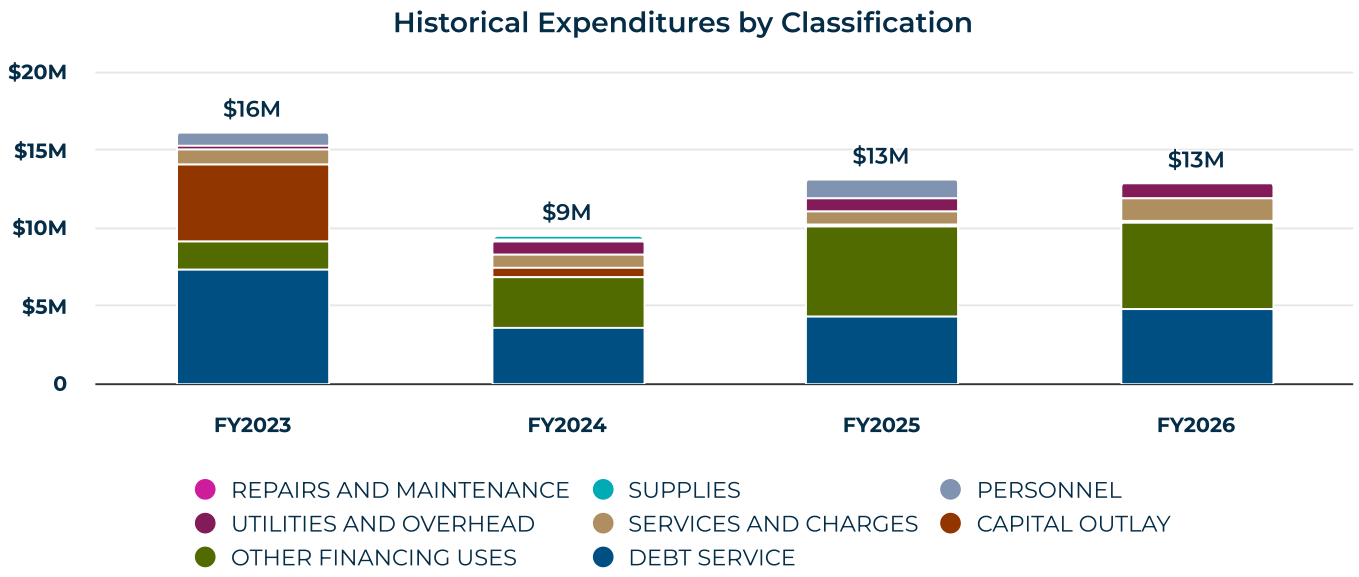
Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	-$9,345.14	$53,783.00	$55,672.00	3.51%
Overtime	$334.83	$1,000.00	$1,000.00	-
ACADEMY IMPROVEMENTS	$1,861,747.65	-	-	-
Longevity	-	-	$735.00	-
Compensated Absence	$40,193.14	-	-	-
TMRS	$8,067.07	$7,152.00	$9,899.00	38.41%
457 Plan	$650.00	$650.00	$651.00	0.15%
Social Security	$3,744.80	$3,397.00	$3,560.00	4.80%
Medicare	$875.81	$795.00	$833.00	4.78%
Medical	$7,869.45	$7,751.00	$7,573.00	-2.30%
Dental	$420.83	$654.00	$471.00	-27.98%
Vision	$68.38	$84.00	$84.00	-
LTD / AD&D / Life	-	$502.00	$503.00	0.20%
Unemployment - Premiums	$190.26	$117.00	$117.00	-
Workers Comp	-	$22.00	$23.00	4.55%
Pension Expense	$69,311.99	-	-	-
Contra Payroll Expense	-	$1,087,398.00	-	-100.00%
Office Supplies	$1,687.82	$5,000.00	$4,000.00	-20.00%
Printing/Copier Supplies	$50,409.26	$19,400.00	$920.00	-95.26%
Postage	$1,491.24	$5,000.00	$800.00	-84.00%
Books/Printed Materials	-	$1,500.00	$1,500.00	-
Meeting Supplies/Refreshments	$7,987.26	$36,000.00	$29,500.00	-18.06%
Hospitality Items	$8,436.48	$10,500.00	$7,500.00	-28.57%
Fuel	$46.50	-	-	-
Uniforms	$79.00	-	$350.00	-
Computer Minor Equipment	-	-	$600.00	-

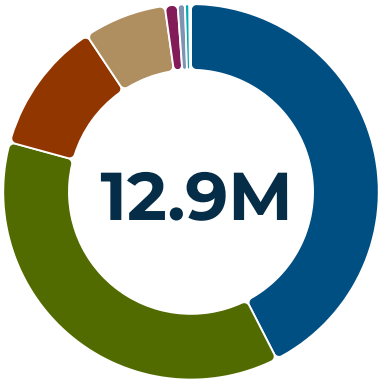
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Miscellaneous Supplies	$16,058.70	$3,250.00	$3,250.00	-
Legal Services	$626,390.46	$326,000.00	$292,500.00	-10.28%
Collection Services	-	-	$1,800.00	-
Financial Services	$129,529.01	$50,000.00	$5,000.00	-90.00%
Auditor	$3,807.72	$5,172.00	$8,750.00	69.18%
Appraisal Fees	$24,846.01	$23,510.00	$27,500.00	16.97%
Assessment Fees	$18,737.80	$28,000.00	$28,000.00	-
Architect Services	$29,700.00	-	-	-
Miscellaneous Consultant	$230,083.53	-$10,375.00	$540,000.00	-5,304.82%
Shipping/Courier Services	$89.42	$1,000.00	-	-100.00%
Records Management/Filing Fees	$59,083.32	$59,650.00	$45,440.00	-23.82%
Special Event Services	$64,994.97	$76,000.00	$65,000.00	-14.47%
Community Services/Support	-	-	$14,000.00	-
Marketing & Promotions	$254.18	-	$30,000.00	-
Legal Notices Publication	$1,086.06	-	$750.00	-
Training/Seminars	$21,296.91	$17,000.00	$19,100.00	12.35%
Memberships & Dues	$4,411.72	$3,758.00	$3,455.00	-8.06%
Employee Recognition	$890.98	$500.00	-	-100.00%
Copier/Printer Leasing	-	-	$14,400.00	-
Software Subscriptions/Applications	$62,228.72	$74,100.00	$54,000.00	-27.13%
Economic Incentives	$1,258,678.72	$135,000.00	$325,000.00	140.74%
Grounds Maintenance	$6,400.86	$17,625.00	$17,625.00	-
Vehicle Maintenance	$48.00	-	-	-
Equipment Rental	$545.67	$800.00	$128.00	-84.00%
Rent	$570,537.77	$622,800.00	$624,000.00	0.19%
Electricity	$110,323.06	$96,000.00	$96,000.00	-
Internet/Phone/Television	$32,953.57	$37,067.00	$45,220.00	22.00%
Property Insurance	$136,327.94	$155,000.00	$155,000.00	-
Bond Principal	$2,191,000.00	$2,671,000.00	$2,783,000.00	4.19%
Other Long-Term Obligation Principal	$368,226.85	-	-	-
Bond Interest	$1,552,905.92	$1,573,097.00	$1,963,800.00	24.84%
Other Long-Term Obligation Interest	$12,098.21	-	-	-
Short-Term Debt Principal	$1,695.83	-	-	-
Bank Fees	$36,482.06	$33,000.00	$12,050.00	-63.48%
Issuance Costs	$119,371.81	$1,500.00	-	-100.00%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Cost of Sales - Cemetery Lots	-	-	$1,500.00	-
Building Structures	$30,982.60	-	-	-
Motor Vehicles	-	$120,000.00	$140,000.00	16.67%
Depreciation	$611,152.14	-	-	-
Transfers Out	$6,553,361.36	$4,059,928.00	$3,991,641.00	-1.68%
Transfer to Westlake Academy	$1,736,484.00	$1,736,484.00	$1,500,000.00	-13.62%
Payments to Developer	$133,235.39	-	-	-
Payments to Bond Holders	$1,299,465.56	-	-	-
Total Expenditures	**$20,110,033.46**	**$13,157,571.00**	**$12,934,200.00**	**-1.70%**

Expenditures by Classification



FY26 Expenditures by Classification

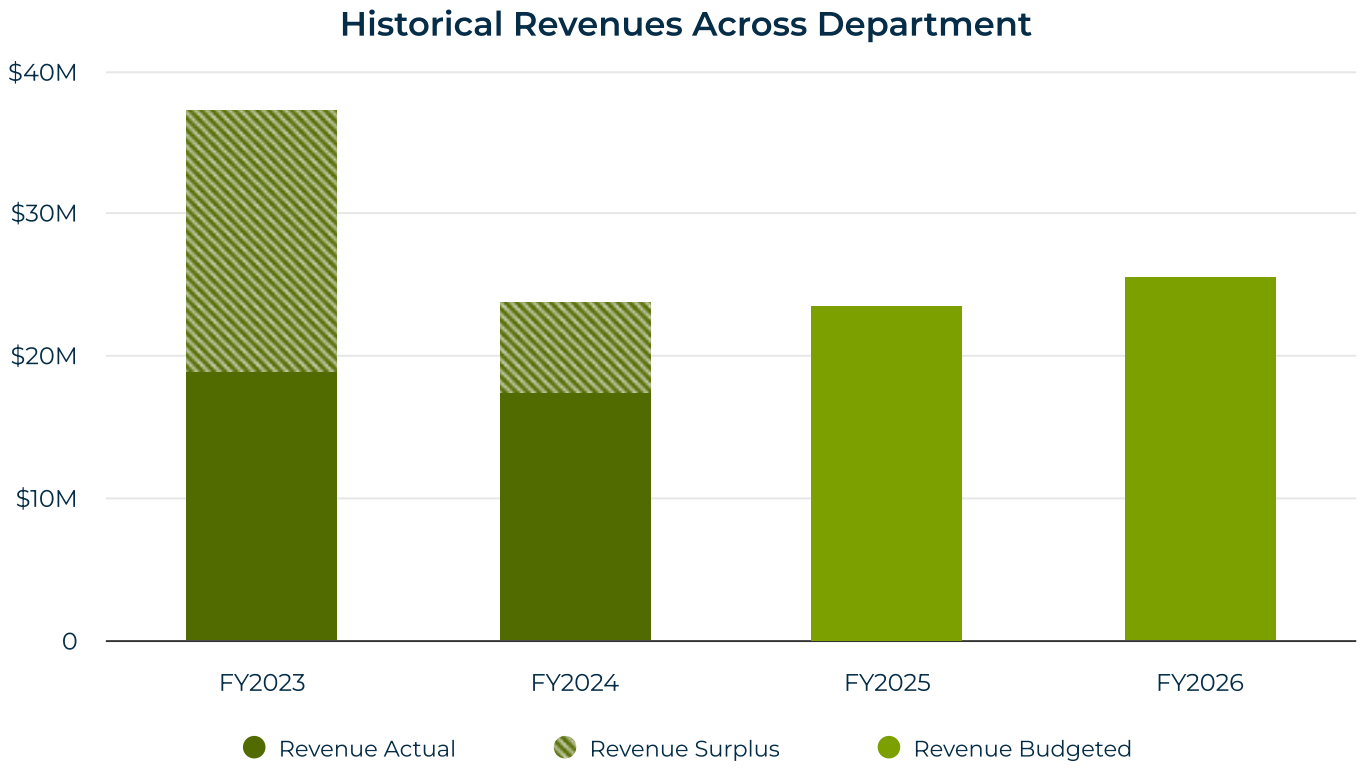


OTHER FINANCING USES	**$5,491,641**	42.46%
DEBT SERVICE	**$4,758,850**	36.79%
SERVICES AND CHARGES	**$1,474,695**	11.40%
UTILITIES AND OVERHEAD	**$920,220**	7.11%
CAPITAL OUTLAY	**$141,500**	1.09%
PERSONNEL	**$81,121**	0.63%
SUPPLIES	**$48,420**	0.37%
REPAIRS AND MAINTENANCE	**$17,753**	0.14%

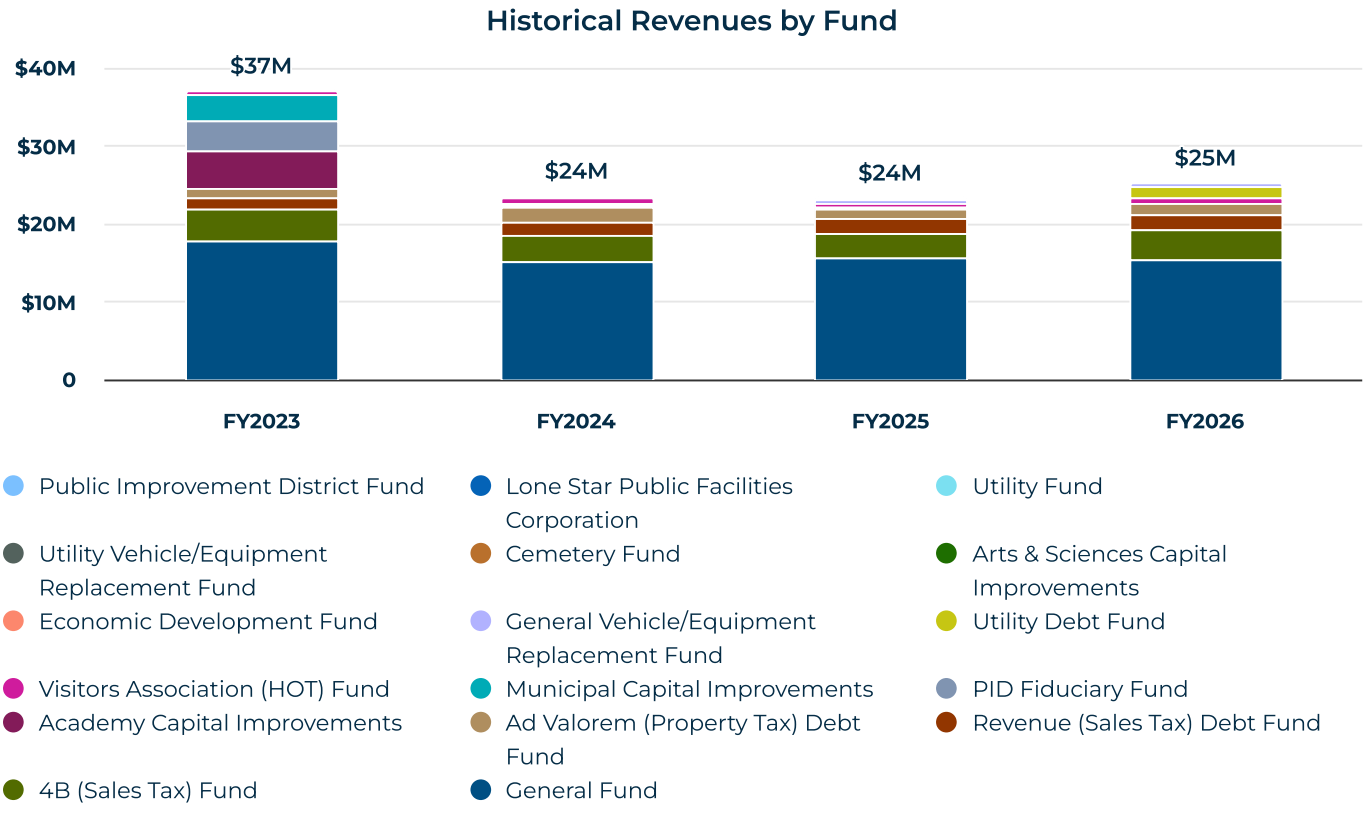
Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$122,381.42	$1,163,305.00	$81,121.00	-93.03%
SUPPLIES	$86,196.26	$80,650.00	$48,420.00	-39.96%
SERVICES AND CHARGES	$2,536,109.53	$789,315.00	$1,474,695.00	86.83%
REPAIRS AND MAINTENANCE	$6,994.53	$18,425.00	$17,753.00	-3.65%
UTILITIES AND OVERHEAD	$850,142.34	$910,867.00	$920,220.00	1.03%
DEBT SERVICE	$4,281,780.68	$4,278,597.00	$4,758,850.00	11.22%
CAPITAL OUTLAY	$2,503,882.39	$120,000.00	$141,500.00	17.92%
OTHER FINANCING USES	$9,722,546.31	$5,796,412.00	$5,491,641.00	-5.26%
Total Expenditures	**$20,110,033.46**	**$13,157,571.00**	**$12,934,200.00**	**-1.70%**

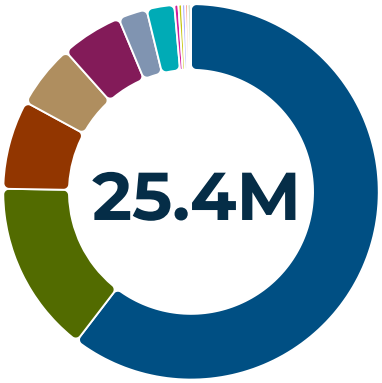
Revenue Summary



Revenues by Fund



FY26 Revenues by Fund



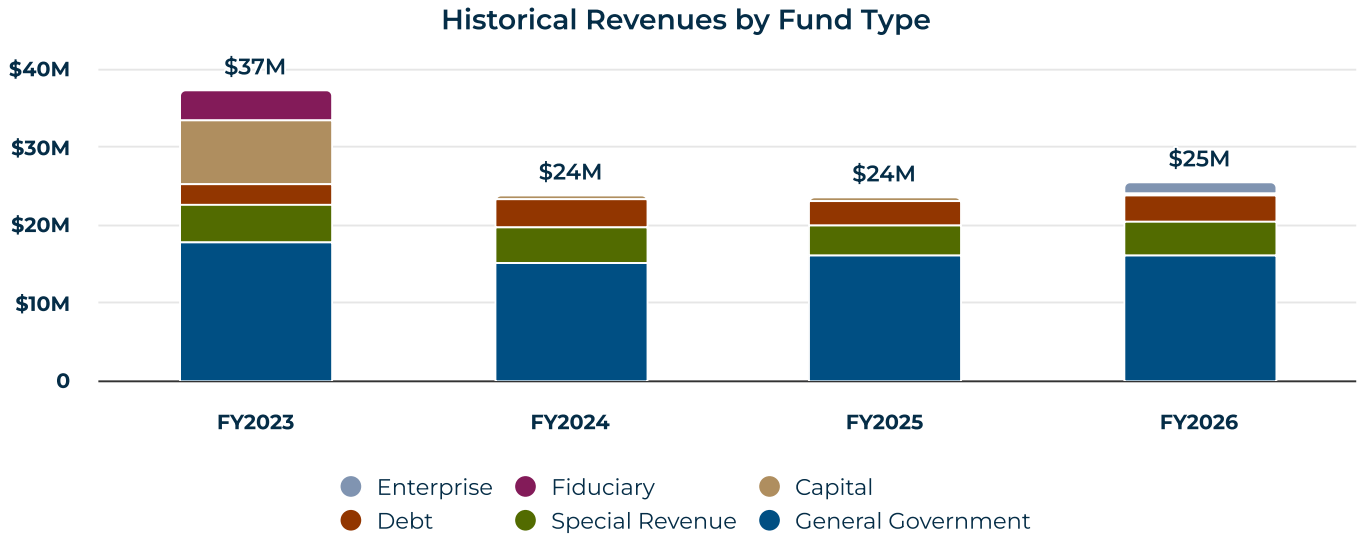
●	General Fund	**$15,364,213**	60.42%
●	4B (Sales Tax) Fund	**$3,775,000**	14.84%
●	Revenue (Sales Tax) Debt Fund	**$1,947,578**	7.66%
●	Ad Valorem (Property Tax) Debt Fund	**$1,396,329**	5.49%
●	Utility Debt Fund	**$1,349,063**	5.30%
●	Visitors Association (HOT) Fund	**$631,000**	2.48%
●	General Vehicle/Equipment Replacement Fund	**$605,000**	2.38%
●	Utility Vehicle/Equipment Replacement Fund	**$90,000**	0.35%
●	Academy Capital Improvements	**$75,000**	0.29%
●	Municipal Capital Improvements	**$75,000**	0.29%
●	Cemetery Fund	**$57,800**	0.23%
●	Arts & Sciences Capital Improvements	**$50,000**	0.20%
●	Utility Fund	**$15,000**	0.06%

Revenues by Fund

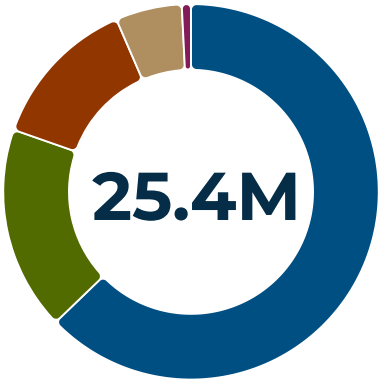
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$18,062,000.43	$15,625,400.00	$15,364,213.00	-1.67%
General Vehicle/Equipment Replacement Fund	$1,348,509.24	$491,500.00	$605,000.00	23.09%
4B (Sales Tax) Fund	$4,272,491.11	$3,000,000.00	$3,775,000.00	25.83%
Visitors Association (HOT) Fund	$509,760.23	$505,000.00	$631,000.00	24.95%
Economic Development Fund	$406,764.64	$235,000.00	-	-100.00%
Public Improvement District Fund	$4,456.99	-	-	-
Cemetery Fund	$79,011.92	$45,300.00	$57,800.00	27.59%
Lone Star Public Facilities Corporation	$749.60	$200.00	-	-100.00%
Revenue (Sales Tax) Debt Fund	$1,954,674.98	$1,943,428.00	$1,947,578.00	0.21%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Ad Valorem (Property Tax) Debt Fund	$1,290,001.03	$1,241,694.00	$1,396,329.00	12.45%
Municipal Capital Improvements	$192,197.97	$75,000.00	$75,000.00	-
Academy Capital Improvements	$397,373.79	$175,000.00	$75,000.00	-57.14%
Arts & Sciences Capital Improvements	$4,220,501.26	$50,000.00	$50,000.00	-
Utility Fund	$5,635,008.24	$15,500.00	$15,000.00	-3.23%
Utility Debt Fund	$1,050,965.72	-	$1,349,063.00	-
Utility Vehicle/Equipment Replacement Fund	$118,440.49	$120,000.00	$90,000.00	-25.00%
PID Fiduciary Fund	$2,596,205.22	-	-	-
Total Revenues	**$42,139,112.86**	**$23,523,022.00**	**$25,430,983.00**	**8.11%**

Revenues by Fund Type



FY26 Revenues by Fund Type



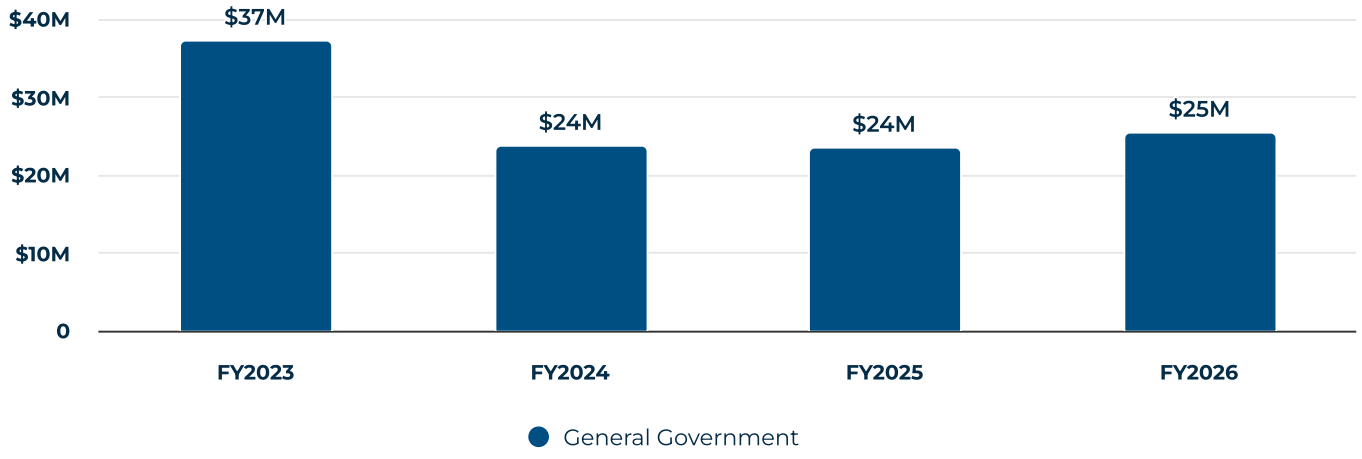
General Government	**$15,969,213**	62.79%
Special Revenue	**$4,463,800**	17.55%
Debt	**$3,343,907**	13.15%
Enterprise	**$1,454,063**	5.72%
Capital	**$200,000**	0.79%

Revenues by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$19,410,509.67	$16,116,900.00	$15,969,213.00	-0.92%
Special Revenue	$5,273,234.49	$3,785,500.00	$4,463,800.00	17.92%
Debt	$3,244,676.01	$3,185,122.00	$3,343,907.00	4.99%
Capital	$4,810,073.02	$300,000.00	$200,000.00	-33.33%
Enterprise	$6,804,414.45	$135,500.00	$1,454,063.00	973.11%
Fiduciary	$2,596,205.22	-	-	-
Total Revenues	**$42,139,112.86**	**$23,523,022.00**	**$25,430,983.00**	**8.11%**

Revenues by Department Type

Historical Revenues by Department Type



FY26 Revenues by Department Type



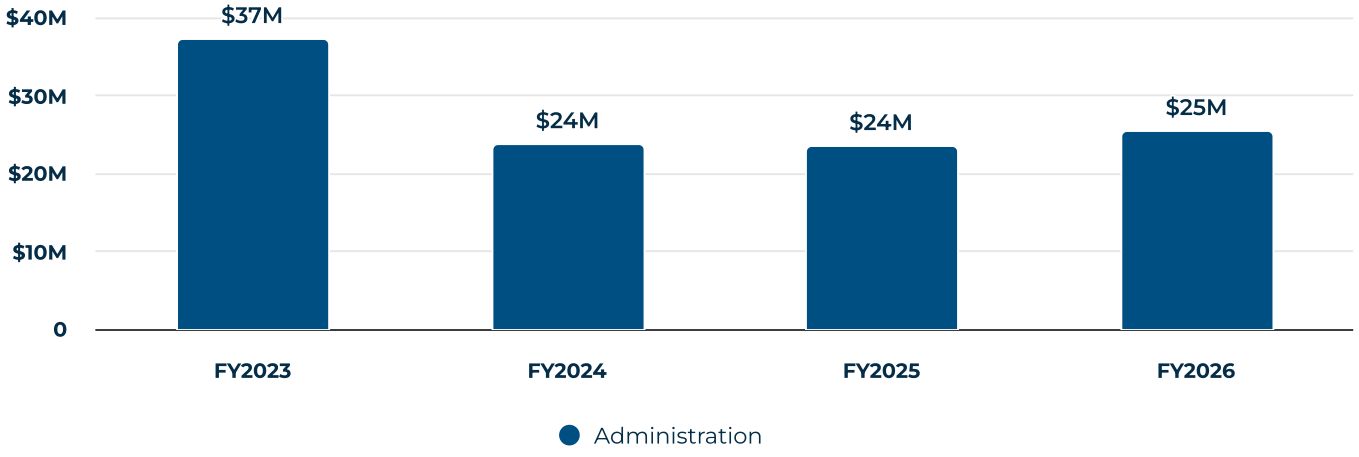
General Government	**$25,430,983**	100.00%

Revenues by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$42,139,112.86	$23,523,022.00	$25,430,983.00	8.11%
Total Revenues	**$42,139,112.86**	**$23,523,022.00**	**$25,430,983.00**	**8.11%**

Revenues by Department

Historical Revenues by Department



FY26 Revenues by Department



Administration **$25,430,983** 100.00%

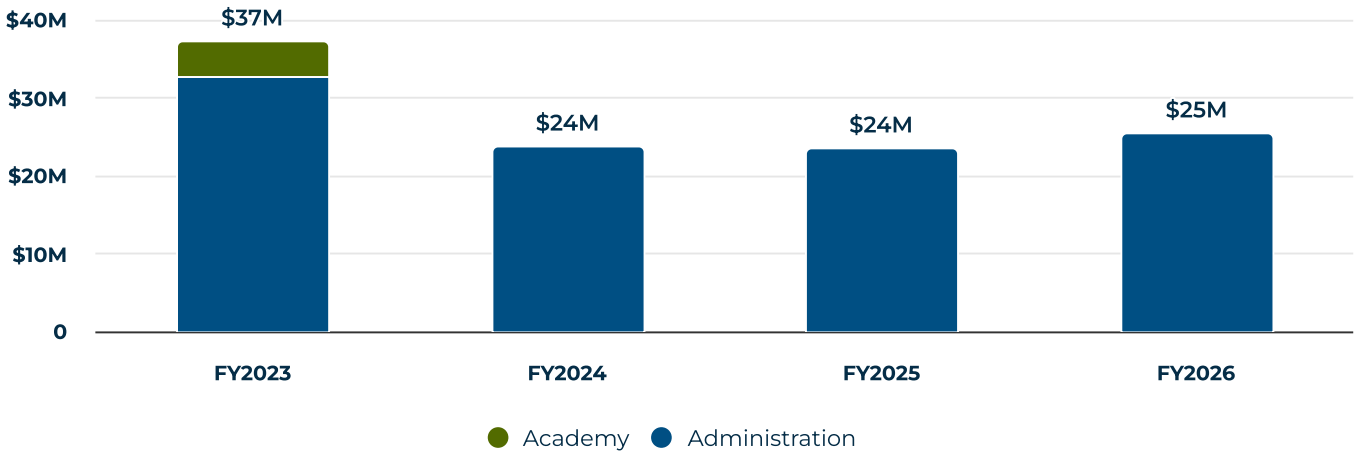
Revenues by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$42,139,112.86	$23,523,022.00	$25,430,983.00	8.11%
Total Revenues	**$42,139,112.86**	**$23,523,022.00**	**$25,430,983.00**	**8.11%**

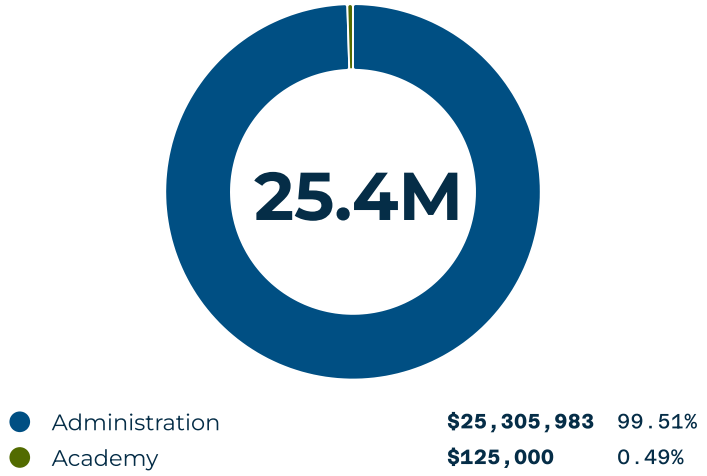
Revenues by Program

The only revenues associated with Westlake Academy are those received from development fees specifically in support of future captial spending on campus.

Historical Revenues by Program



FY26 Revenues by Program

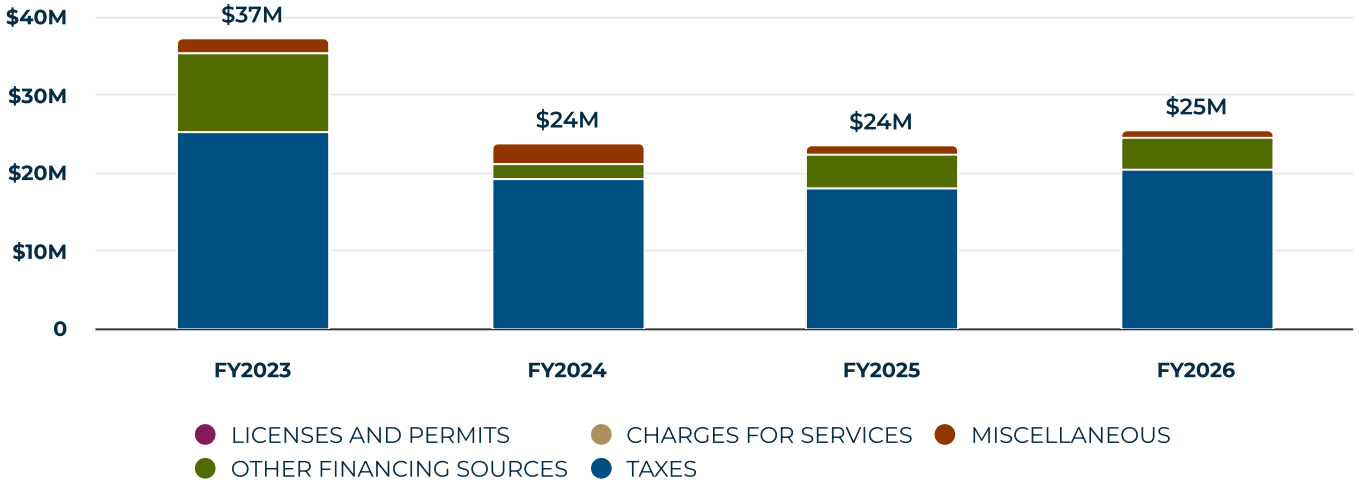


Revenues by Program

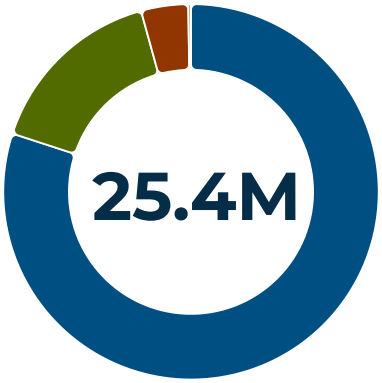
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$37,788,484.31	$23,423,022.00	$25,305,983.00	8.04%
Academy	$4,350,628.55	$100,000.00	$125,000.00	25.00%
Total Revenues	**$42,139,112.86**	**$23,523,022.00**	**$25,430,983.00**	**8.11%**

Revenues by Classification

Historical Revenues by Classification



FY26 Revenues by Classification



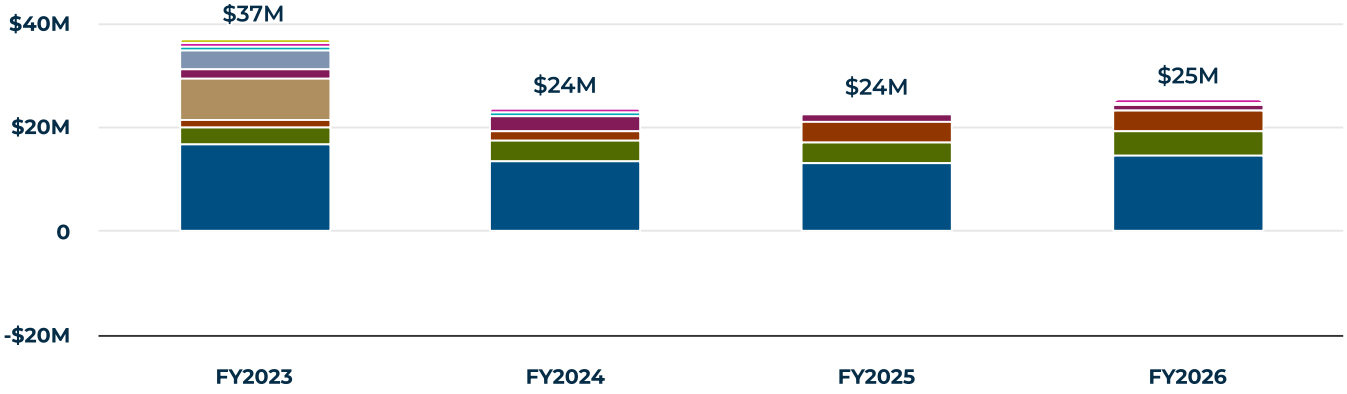
TAXES	**$20,349,542**	80.02%
OTHER FINANCING SOURCES	**$3,991,641**	15.70%
MISCELLANEOUS	**$1,030,000**	4.05%
CHARGES FOR SERVICES	**$57,800**	0.23%
LICENSES AND PERMITS	**$2,000**	0.01%

Revenues by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES	$22,033,921.61	$18,034,294.00	$20,349,542.00	12.84%
LICENSES AND PERMITS	-$2,196.50	$2,800.00	$2,000.00	-28.57%
CHARGES FOR SERVICES	$89,655.04	$57,800.00	$57,800.00	-
MISCELLANEOUS	$2,973,421.89	$1,268,200.00	$1,030,000.00	-18.78%
OTHER FINANCING SOURCES	$17,044,310.82	$4,159,928.00	$3,991,641.00	-4.05%
Total Revenues	**$42,139,112.86**	**$23,523,022.00**	**$25,430,983.00**	**8.11%**

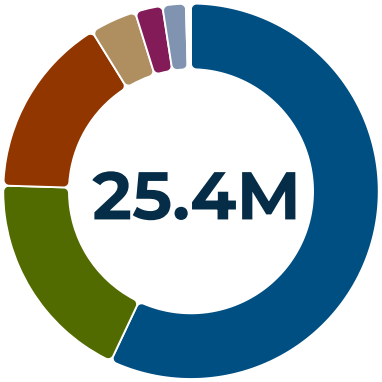
Revenues by Object

Historical Revenues by Object



- Current Penalties and Interest
- Special Event Permits
- Perpetual Care
- Miscellaneous Revenue
- Mixed Beverage Tax
- Donations
- Other Taxes
- Tranfers In
- Marker Fees
- Insurance Proceeds
- Delinquent Ad Valorem Taxes
- Sale of Surplus
- Plot Sales
- Hotel Tax
- Interest Earnings
- Current Ad Valorem Taxes
- Delinquent Penalties and Interest
- Liquor Permit Fees
- Other Governments
- Administrative Fees
- Economic Development for WA
- Franchise Tax
- Contributions
- Sales Tax

FY26 Revenues by Object



Sales Tax	**$14,500,000**	57.02%
Current Ad Valorem Taxes	**$4,696,742**	18.47%
Tranfers In	**$3,991,641**	15.70%
Interest Earnings	**$1,020,000**	4.01%
Hotel Tax	**$601,000**	2.36%
Franchise Tax	**$509,800**	2.00%
Mixed Beverage Tax	**$42,000**	0.17%
Plot Sales	**$40,000**	0.16%
Administrative Fees	**$15,000**	0.06%
Miscellaneous Revenue	**$5,000**	0.02%
Sale of Surplus	**$5,000**	0.02%
Perpetual Care	**$2,800**	0.01%
Liquor Permit Fees	**$2,000**	0.01%

Revenues by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Current Ad Valorem Taxes	$4,373,006.03	$4,071,694.00	$4,696,742.00	15.35%
Current Penalties and Interest	$56,912.17	-	-	-
Delinquent Ad Valorem Taxes	-$43,666.08	-	-	-
Delinquent Penalties and Interest	-$28,647.27	-	-	-
Sales Tax	$15,969,242.11	$12,900,000.00	$14,500,000.00	12.40%
Mixed Beverage Tax	$78,931.20	$42,000.00	$42,000.00	-
Hotel Tax	$481,179.62	$510,000.00	$601,000.00	17.84%
Franchise Tax	$1,146,963.83	$510,600.00	$509,800.00	-0.16%
Liquor Permit Fees	$3,510.00	$2,800.00	$2,000.00	-28.57%
Special Event Permits	-$5,706.50	-	-	-
Administrative Fees	$26,030.98	$15,000.00	$15,000.00	-
Penalties & Late Fees	$9,089.06	-	-	-
Special Events	-$2,165.00	-	-	-
Plot Sales	$53,900.00	$40,000.00	$40,000.00	-
Perpetual Care	$2,800.00	$2,800.00	$2,800.00	-
Interest Earnings	$2,961,933.42	$1,257,700.00	$1,020,000.00	-18.90%
Sale of Surplus	-	$5,000.00	$5,000.00	-
Insurance Proceeds	-	$500.00	-	-100.00%
Miscellaneous Revenue	$11,488.47	$5,000.00	$5,000.00	-
Tranfers In	$4,816,877.36	$4,059,928.00	$3,991,641.00	-1.68%
Donations	$500.00	-	-	-
Economic Development for WA	$255,000.00	$100,000.00	-	-100.00%
Contributions	$2,339,811.12	-	-	-
Other Governments	-$12,376.14	-	-	-
Bond Proceeds	$9,380,000.00	-	-	-
Bond Premium	$264,498.48	-	-	-
Total Revenues	**$42,139,112.86**	**$23,523,022.00**	**$25,430,983.00**	**8.11%**

Personnel Summary

Position	FY2025	FY2026	Change
Administrative Assistant/Receptionist	1.00	1.00	0.00
TOTAL EMPLOYEES	1.00	1.00	0.00

Town Council

The Town of Westlake's form of government is a General Law Type A Municipality. The Town Council of Westlake serves as the central governing body, responsible for setting policies, establishing strategic direction, and representing the interests of the community. The Town Council of Westlake also serves as the Board of Trustees for Westlake Academy. As the primary decision-making group, the Council works closely with the Town Administrator and department heads to ensure that each initiative aligns with the Town's Strategic Plan. This plan prioritizes sustainable growth, fiscal responsibility, public safety, and community engagement, all of which are essential to maintaining Westlake's quality of life as it grows. Through their leadership, the Town Council establishes and upholds policies that guide Westlake's operations, services, and long-term goals. The Town Council is comprised of the Mayor and five Council Members elected at-large by Westlake residents. Council places are numbered 1 through 5 and are filled by general election for two-year terms. Places 1, 3, and 5 have terms that expire in odd-numbered years, and the Office of Mayor and Places 2 and 4 have terms that expire in even-numbered years. In order to be elected to one of the offices of the municipality, a person must receive more votes than any other person running for the office (Plurality Vote Required).

The Westlake Town Council holds regular meetings on the third Tuesday of the month. Meetings typically begin at 5:00 p.m. and are held in the Council Chamber at Westlake Town Hall, 1500 Solana Blvd., Suite 7200, Westlake, TX 76262. Special meetings are called as needed. Meeting dates and times should be confirmed at www.westlaketx.gov.

The Mayor serves as the presiding officer at all meetings of the governing body and may vote only if there is a tie. In the Mayor's absence, the Mayor Pro Tem shall perform the Mayor's duties. A quorum of the Town Council is three members and does not include the Mayor.

The current elected leaders are:

Mayor Kim Greaves (May 2026)

Mayor Pro Tem and Council Member Place 4 Tammy Reeves (May 2026)

Council Member Place 1 T.J. Duane (May 2027)

Council Member Place 2 Michael Yackira (May 2026)

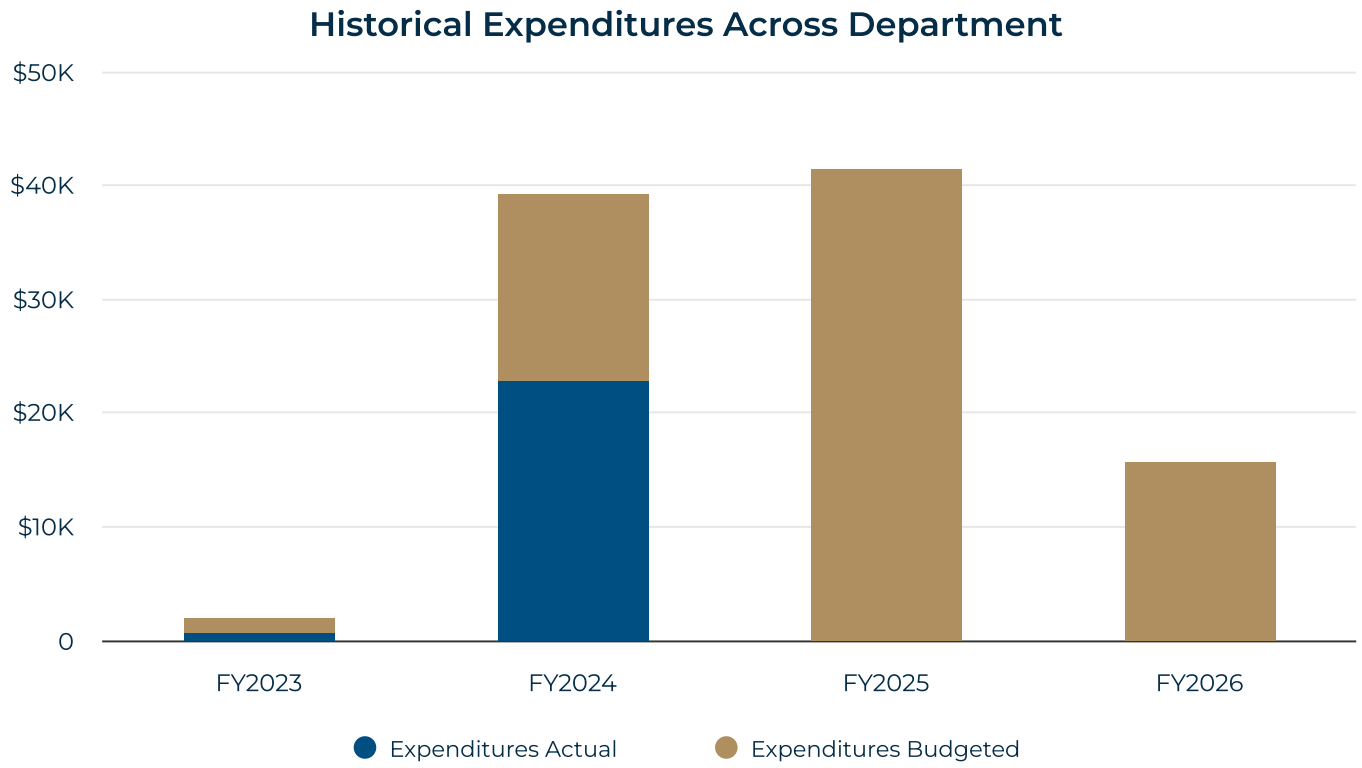
Council Member Place 3 Kevin Smith (May 2027)

Council Member Place 5 Todd Gautier (May 2027)

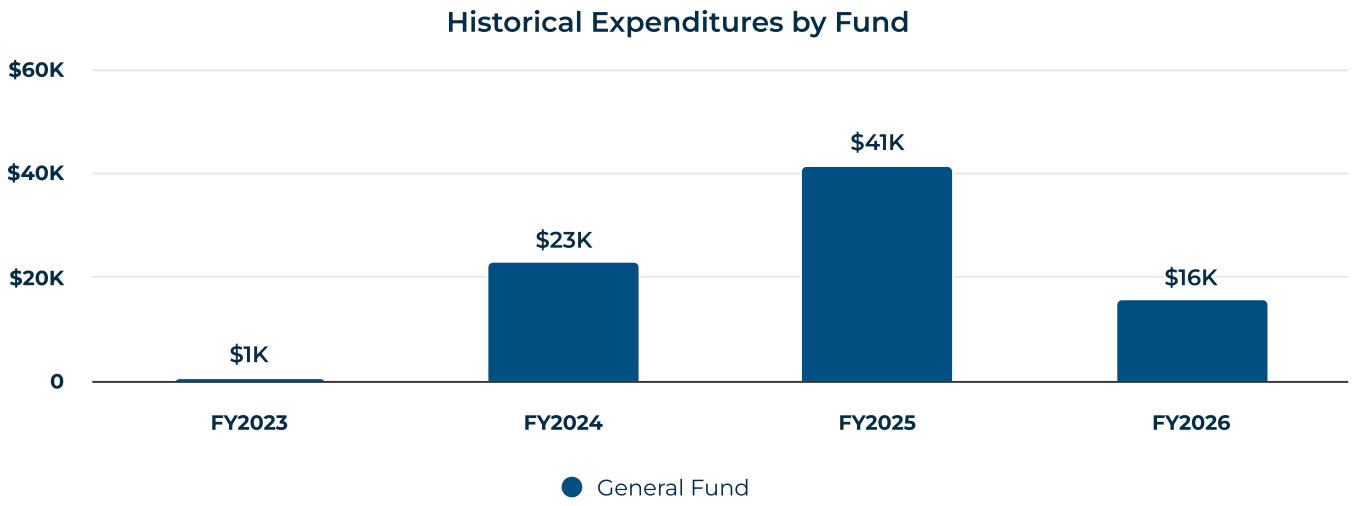
As pictured: T.J. Duane (Place 1), Michael Yackira (Place 2), Kevin Smith (Place 3), Mayor Kim Greaves, Mayor Pro Tem Tammy Reeves (Place 4), Todd Gautier (Place 5)

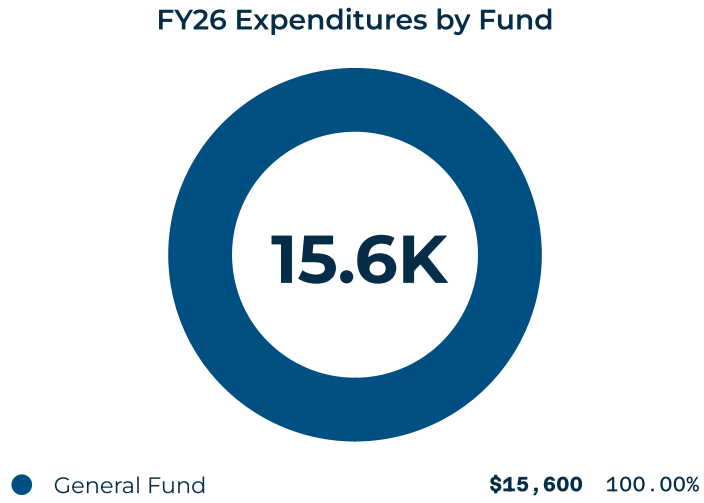


Expenditure Summary



Expenditures by Fund

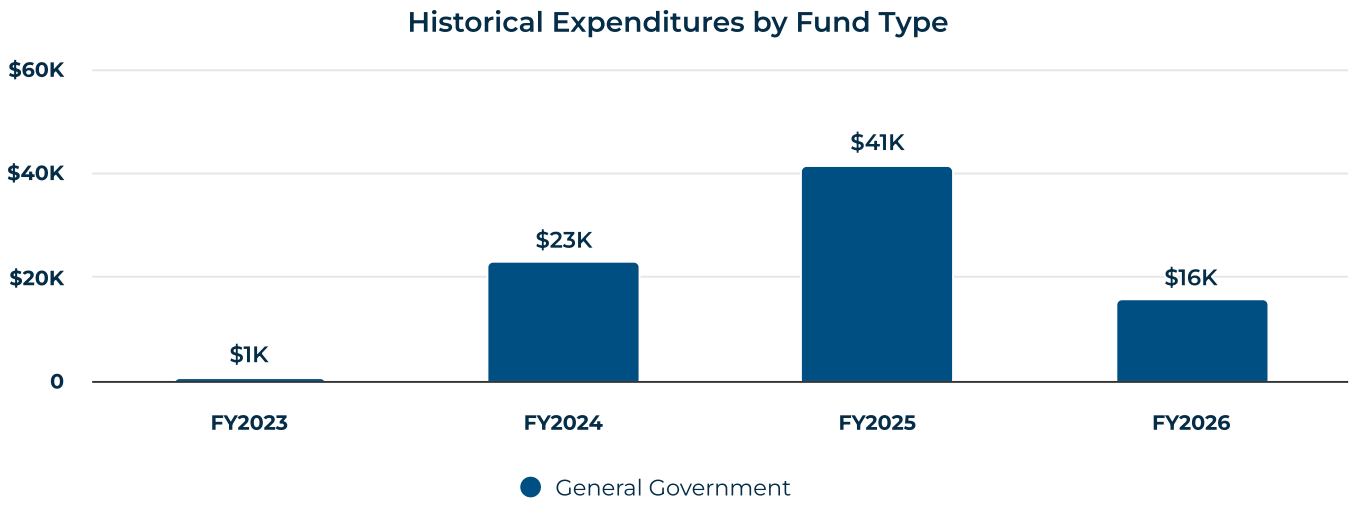


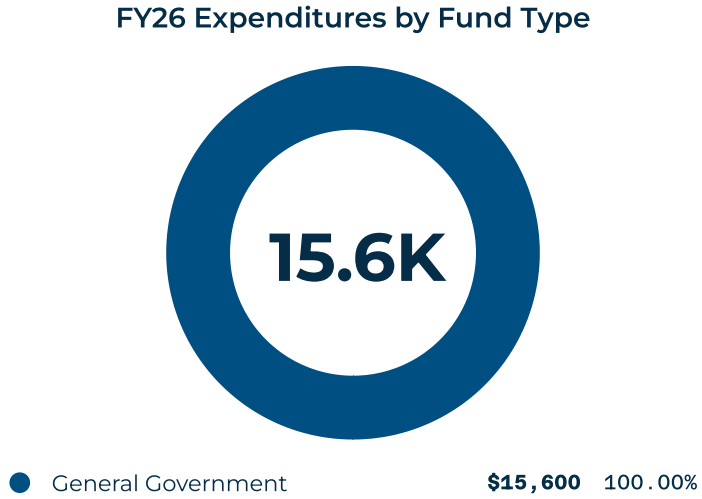


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$17,051.26	$41,450.00	$15,600.00	-62.36%
Total Expenditures	**$17,051.26**	**$41,450.00**	**$15,600.00**	**-62.36%**

Expenditures by Fund Type



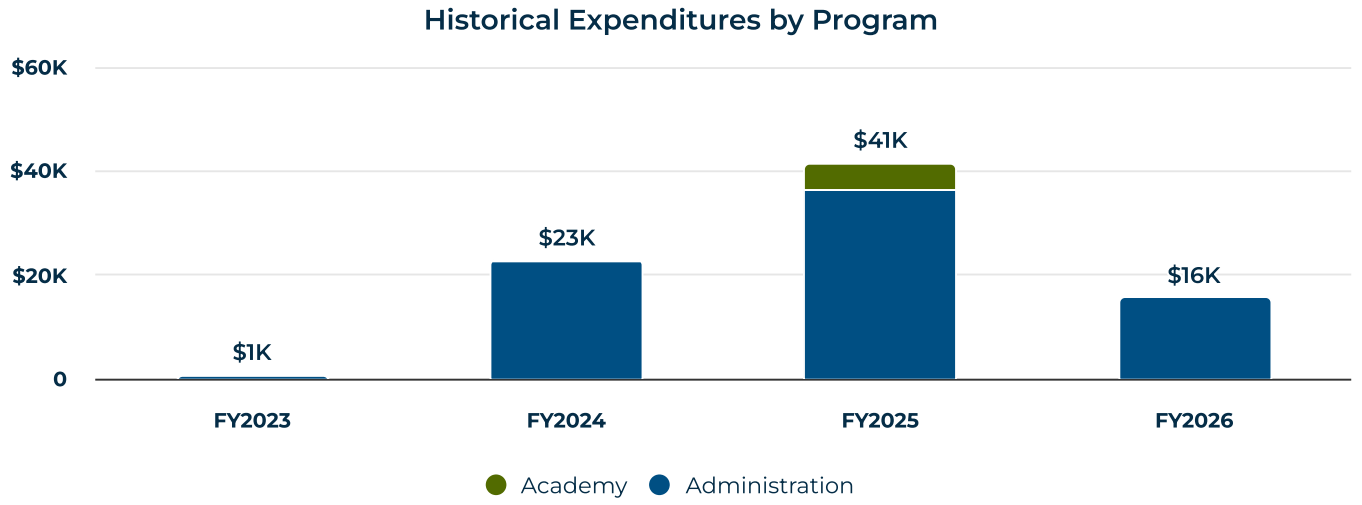


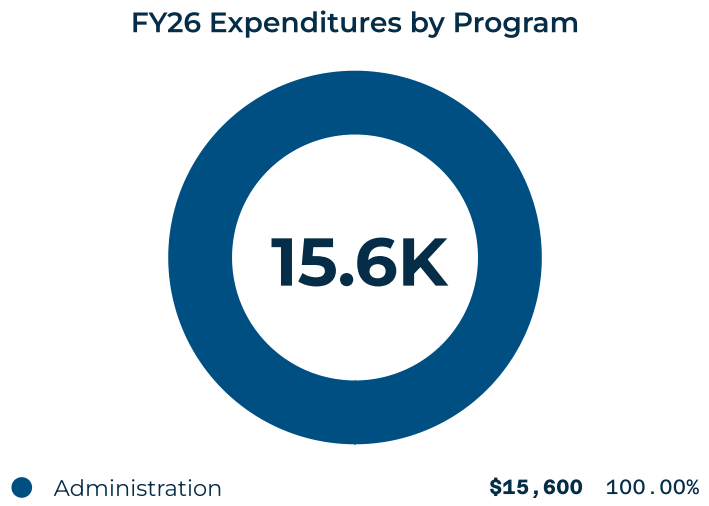
Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$17,051.26	$41,450.00	$15,600.00	-62.36%
Total Expenditures	**$17,051.26**	**$41,450.00**	**$15,600.00**	**-62.36%**

Expenditures by Program

The Town has historically included costs in support of Westlake Academy associated with the shared services model. These costs include spending in support of the School Board activities; these items have been moved into the Academy operating budget in FY2026.



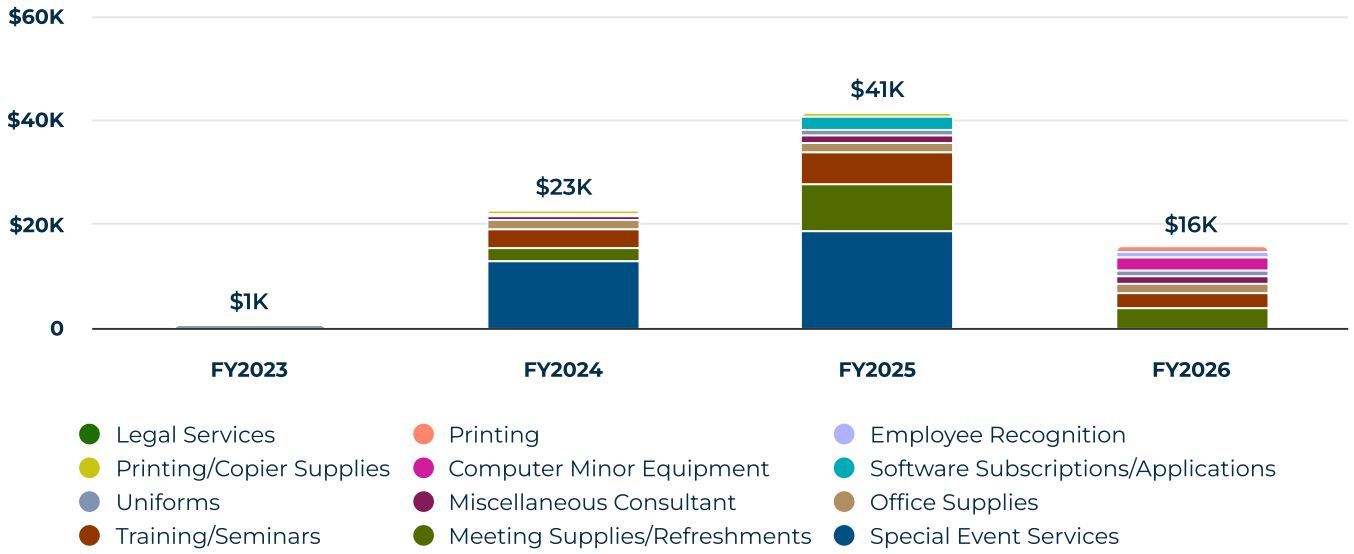


Expenditures by Program

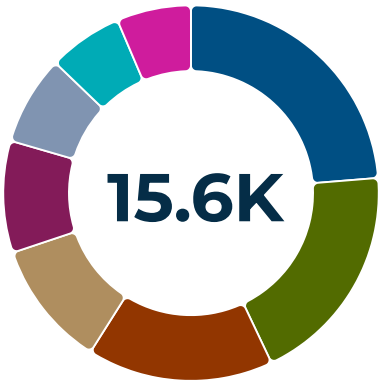
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$16,686.26	$36,450.00	$15,600.00	-57.20%
Academy	$365.00	$5,000.00	-	-100.00%
Total Expenditures	**$17,051.26**	**$41,450.00**	**$15,600.00**	**-62.36%**

Expenditures by Object

Historical Expenditures by Object



FY26 Expenditures by Object



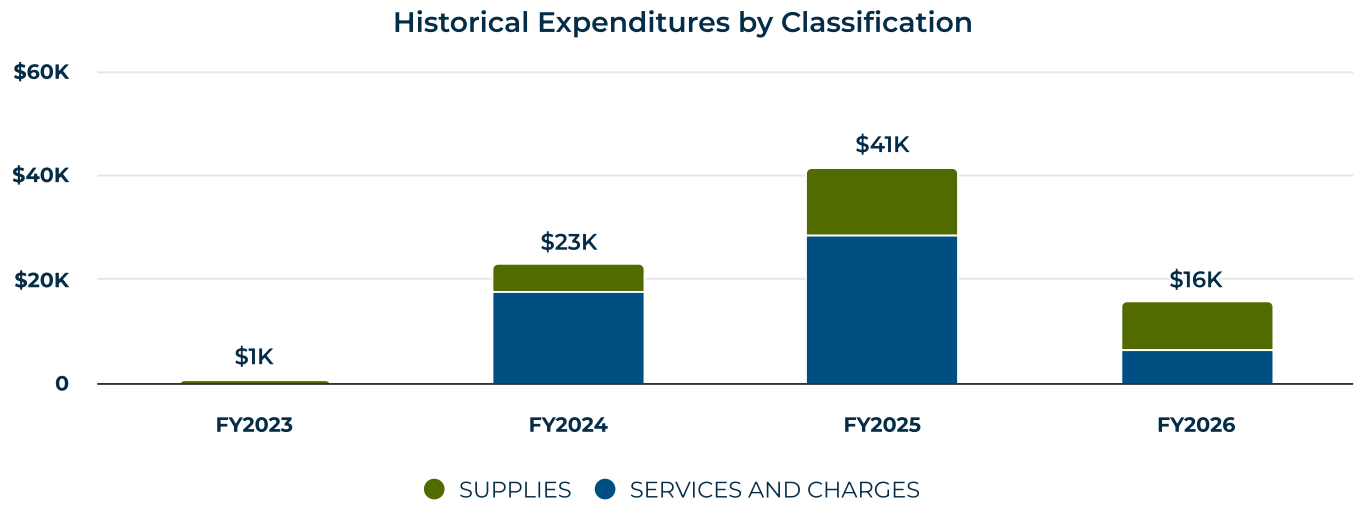
Meeting Supplies/Refreshments	$3,700	23.72%
Training/Seminars	$3,000	19.23%
Computer Minor Equipment	$2,500	16.03%
Office Supplies	$1,700	10.90%
Miscellaneous Consultant	$1,500	9.62%
Uniforms	$1,200	7.69%
Employee Recognition	$1,000	6.41%
Printing	$1,000	6.41%

Expenditures by Object

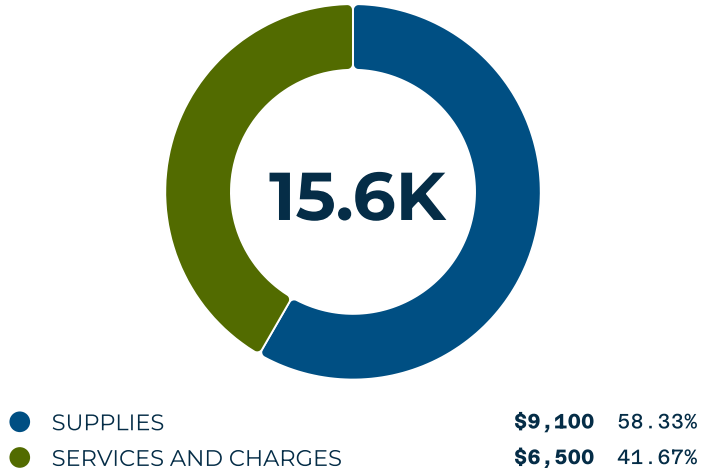
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Office Supplies	$2,177.11	$1,700.00	$1,700.00	-
Printing/Copier Supplies	$413.24	$750.00	-	-100.00%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Meeting Supplies/Refreshments	$3,582.21	$9,300.00	$3,700.00	-60.22%
Uniforms	-	$1,200.00	$1,200.00	-
Computer Minor Equipment	-	-	$2,500.00	-
Miscellaneous Consultant	$898.48	$1,500.00	$1,500.00	-
Printing	-	-	$1,000.00	-
Special Event Services	$8,365.00	$18,500.00	-	-100.00%
Training/Seminars	$165.00	$6,000.00	$3,000.00	-50.00%
Memberships & Dues	$860.00	-	-	-
Employee Recognition	-	-	$1,000.00	-
Legislative Activities	$238.30	-	-	-
Software Subscriptions/Applications	$351.92	$2,500.00	-	-100.00%
Total Expenditures	**$17,051.26**	**$41,450.00**	**$15,600.00**	**-62.36%**

Expenditures by Classification



FY26 Expenditures by Classification



Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SUPPLIES	$6,172.56	$12,950.00	$9,100.00	-29.73%
SERVICES AND CHARGES	$10,878.70	$28,500.00	$6,500.00	-77.19%
Total Expenditures	**$17,051.26**	**$41,450.00**	**$15,600.00**	**-62.36%**

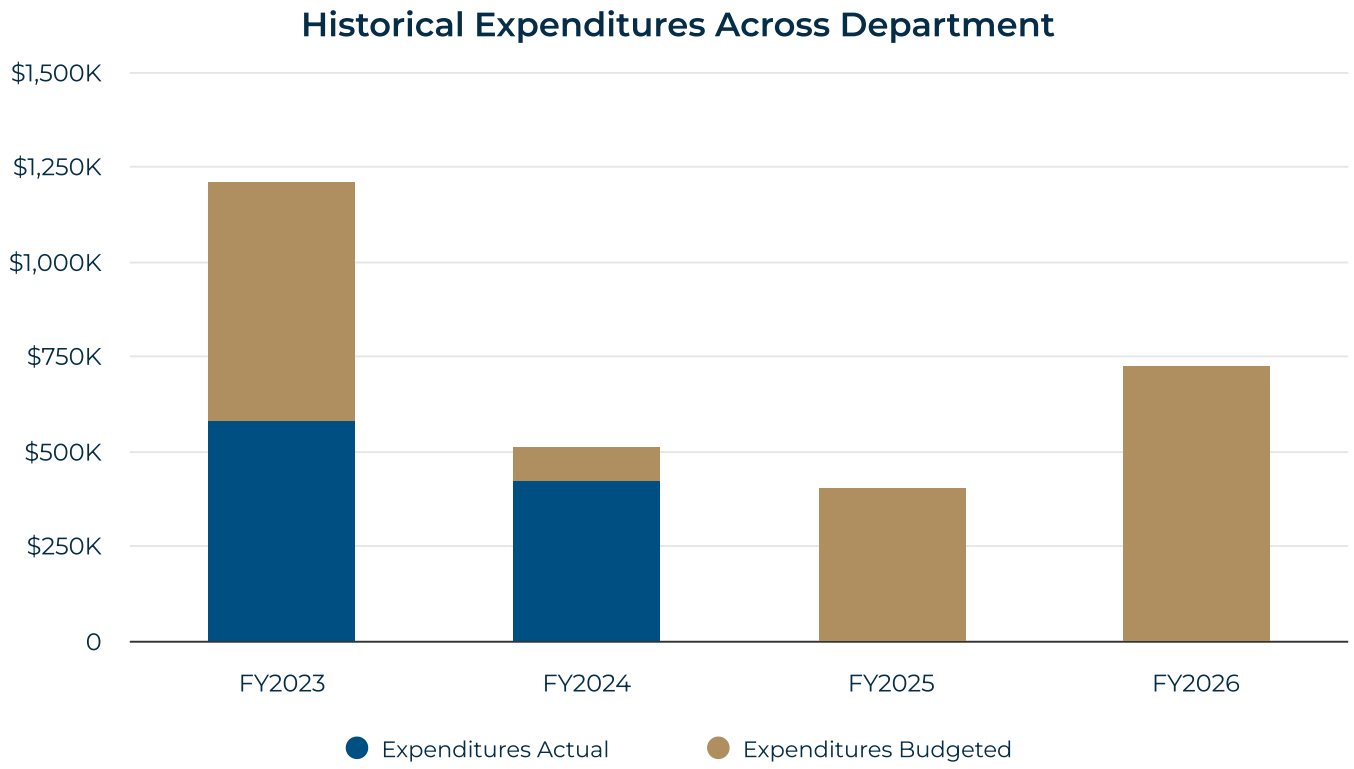
Personnel Summary

The Town Council is made up of 1 Mayor and 5 Council members, none of whom are employees of Westlake.

Town Manager

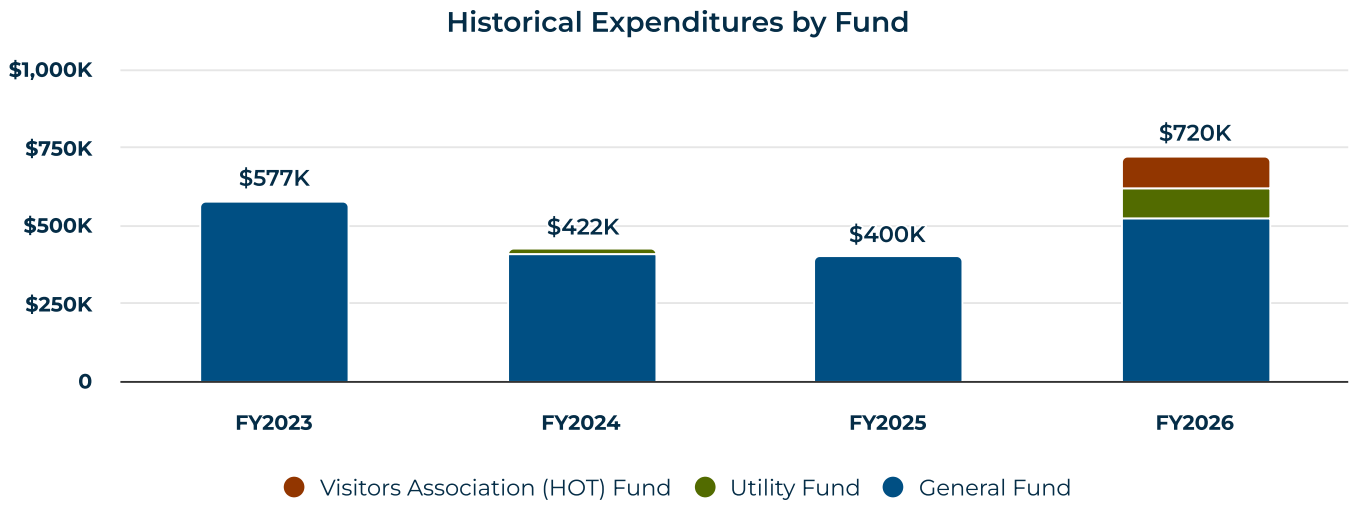
Aligned with the vision of the Mayor and the Town Council, the focus of the Town Manager's Office is to continuously improve the quality, the efficiency, and the delivery of services that will ensure an exceptional quality of life for Westlake residents and a robust environment for businesses with global prestige and reach to flourish. To achieve this, the Town Manager's Office provides direction, guidance, and support to all Town departments and divisions.

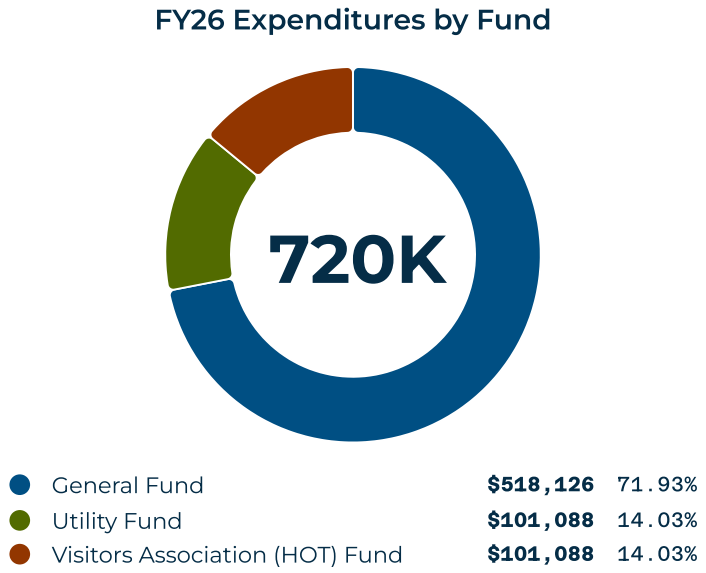
Expenditure Summary



For Fiscal Year 2025-2026, there was an increase in personnel, with the addition of a Project Manager.

Expenditures by Fund

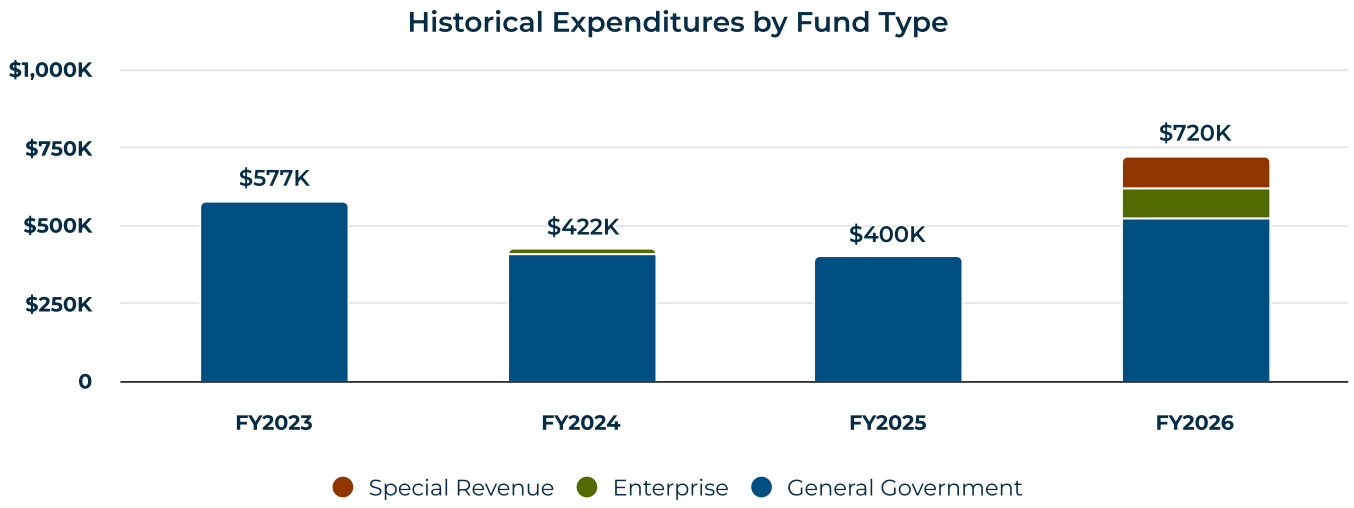


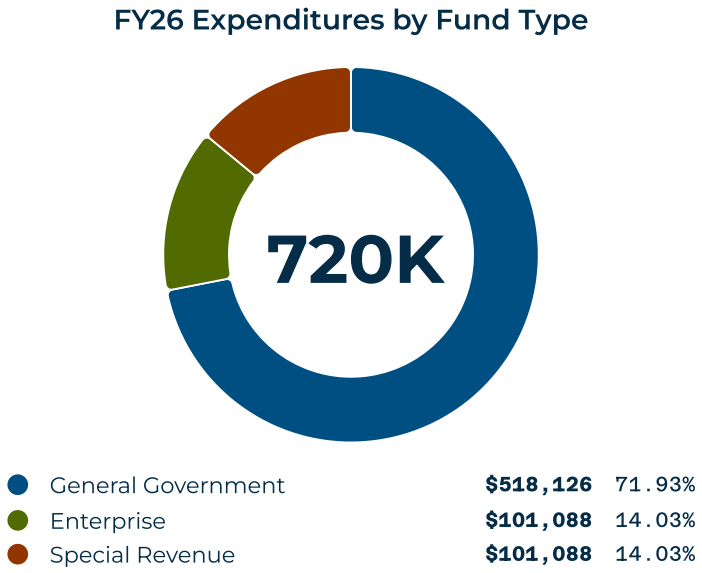


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$553,353.14	$399,935.00	$518,126.00	29.55%
Visitors Association (HOT) Fund	$52,972.05	-	$101,088.00	-
Utility Fund	$59,037.51	-	$101,088.00	-
Total Expenditures	**$665,362.70**	**$399,935.00**	**$720,302.00**	**80.10%**

Expenditures by Fund Type



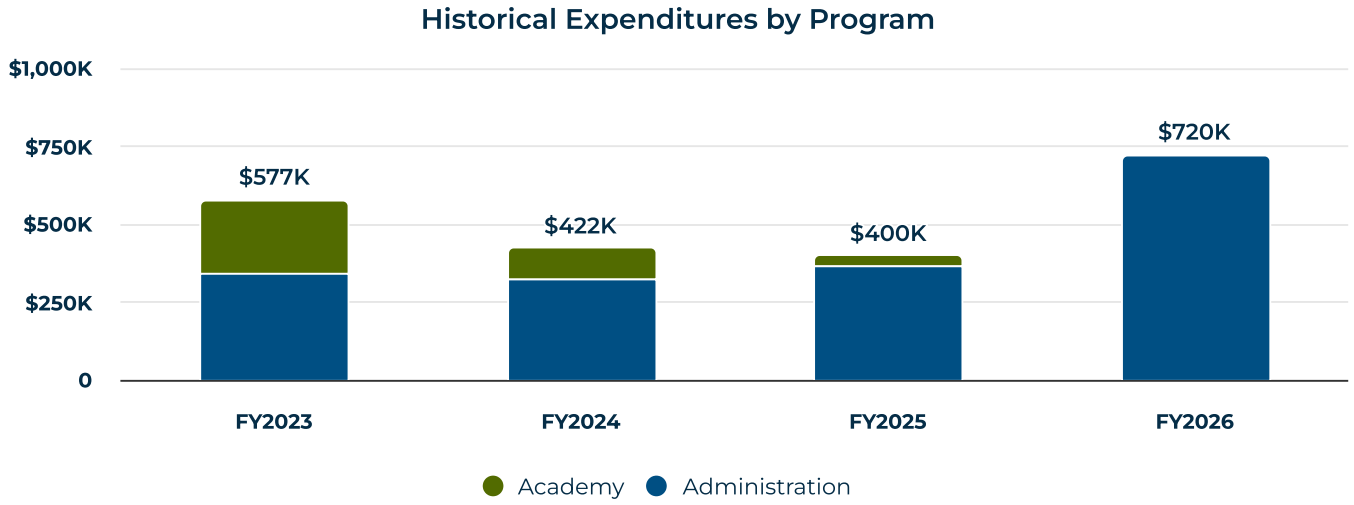


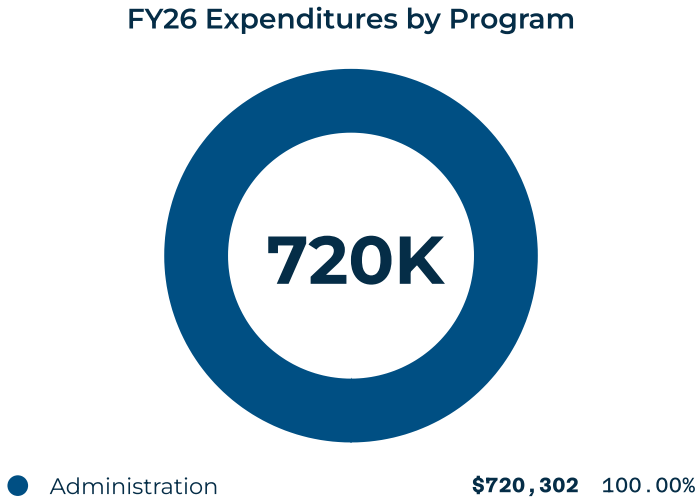
Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$553,353.14	$399,935.00	$518,126.00	29.55%
Special Revenue	$52,972.05	-	$101,088.00	-
Enterprise	$59,037.51	-	$101,088.00	-
Total Expenditures	**$665,362.70**	**$399,935.00**	**$720,302.00**	**80.10%**

Expenditures by Program

The Town has historically included costs in support of Westlake Academy associated with the shared services model. These costs included the allocation of the Town Manager's payroll to reflect time spent focused on the Academy; these items have been removed from the operating budget in FY2026.

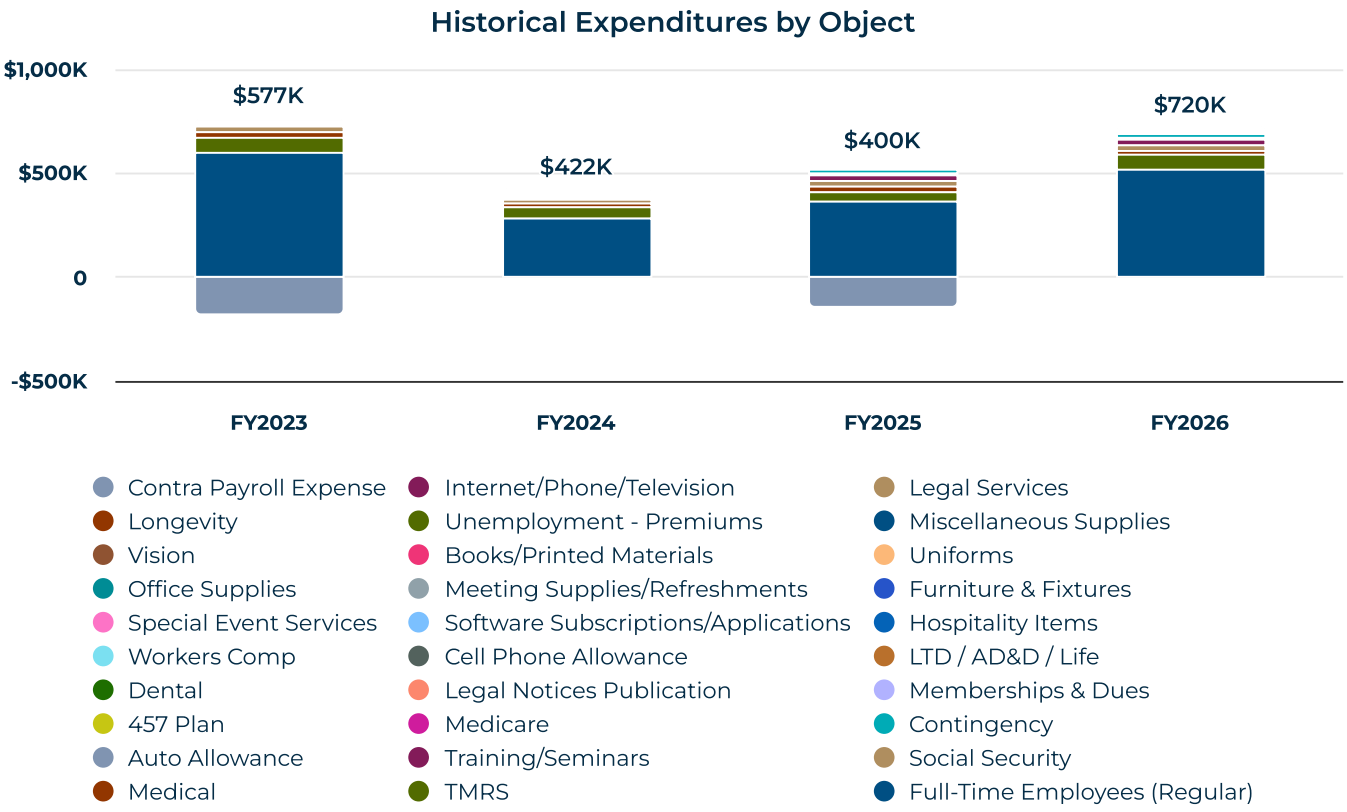




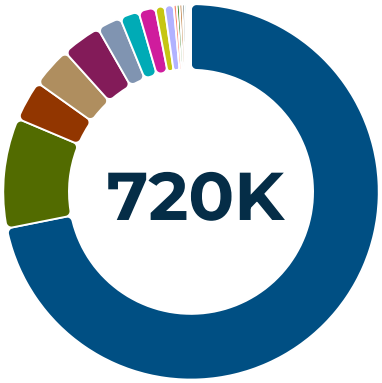
Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$580,891.53	$363,629.00	$720,302.00	98.09%
Academy	$84,471.17	$36,306.00	-	-100.00%
Total Expenditures	**$665,362.70**	**$399,935.00**	**$720,302.00**	**80.10%**

Expenditures by Object



FY26 Expenditures by Object



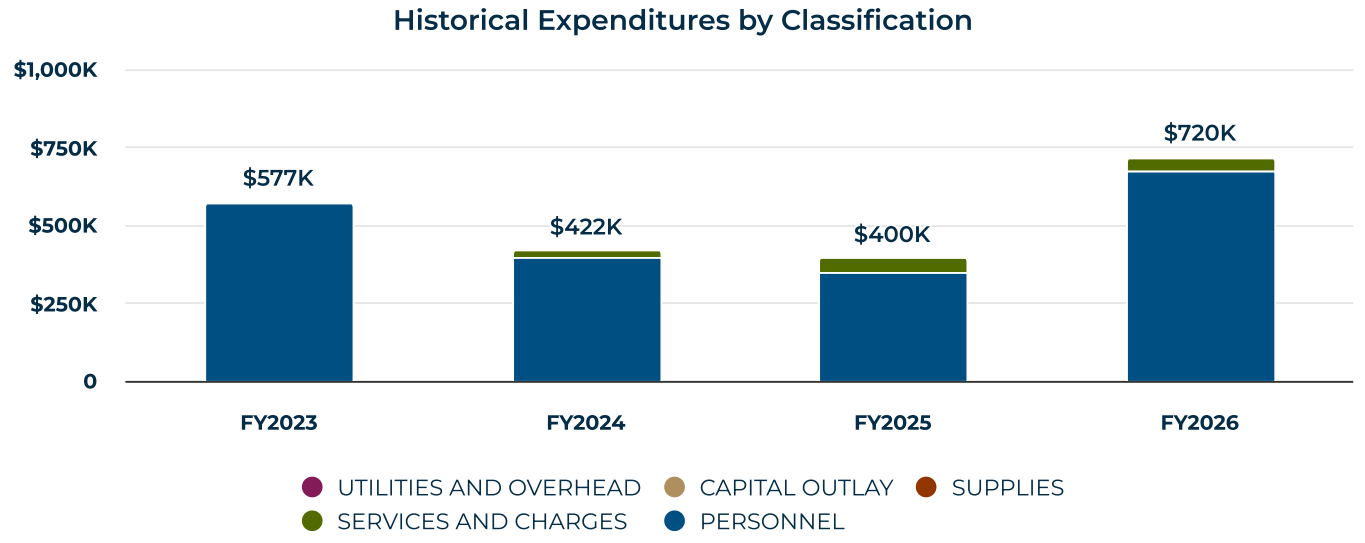
Full-Time Employees (Regular)	$517,715	71.87%
TMRS	$68,267	9.48%
Medical	$25,138	3.49%
Training/Seminars	$25,075	3.48%
Social Security	$24,670	3.42%
Contingency	$15,000	2.08%
Auto Allowance	$12,000	1.67%
457 Plan	$10,325	1.43%
Medicare	$5,770	0.80%
Memberships & Dues	$5,650	0.78%
LTD / AD&D / Life	$1,887	0.26%
Meeting Supplies/Refreshments	$1,750	0.24%
Cell Phone Allowance	$1,680	0.23%
Hospitality Items	$1,500	0.21%
Dental	$1,282	0.18%
Furniture & Fixtures	$1,000	0.14%
Uniforms	$500	0.07%
Office Supplies	$300	0.04%
Longevity	$250	0.03%
Vision	$206	0.03%
Unemployment - Premiums	$176	0.02%
Workers Comp	$161	0.02%

Expenditures by Object

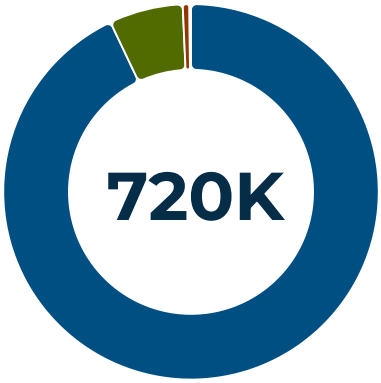
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$463,558.55	$362,904.00	$517,715.00	42.66%
Overtime	$326.24	-	-	-
Auto Allowance	$13,900.00	$12,000.00	$12,000.00	-
Cell Phone Allowance	$2,060.00	$1,680.00	$1,680.00	-
Longevity	-	-	$250.00	-
TMRS	$81,084.07	$48,257.00	$68,267.00	41.47%
457 Plan	$7,164.95	$5,325.00	$10,325.00	93.90%
Social Security	$22,438.16	$23,349.00	$24,670.00	5.66%
Medicare	$6,786.16	$5,461.00	$5,770.00	5.66%
Medical	$40,635.88	$25,442.00	$25,138.00	-1.19%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Dental	$2,324.75	$2,021.00	$1,282.00	-36.57%
Vision	$330.71	$125.00	$206.00	64.80%
LTD / AD&D / Life	-	$1,887.00	$1,887.00	-
Unemployment - Premiums	$170.50	$176.00	$176.00	-
Workers Comp	-	$151.00	$161.00	6.62%
Contra Payroll Expense	-	-$145,223.00	-	-100.00%
Office Supplies	-	$750.00	$300.00	-60.00%
Books/Printed Materials	-	$730.00	-	-100.00%
Meeting Supplies/Refreshments	$136.05	-	$1,750.00	-
Hospitality Items	$234.72	$2,500.00	$1,500.00	-40.00%
Uniforms	-	$500.00	$500.00	-
Miscellaneous Consultant	$468.75	-	-	-
Special Event Services	$23.84	-	-	-
Contingency	-	$15,000.00	$15,000.00	-
Training/Seminars	$7,678.24	$29,450.00	$25,075.00	-14.86%
Memberships & Dues	$1,296.10	$6,450.00	$5,650.00	-12.40%
Licenses & Registrations	$24.00	-	-	-
Legislative Activities	$7,009.85	-	-	-
Software Subscriptions/Applications	$2,667.18	-	-	-
Furniture & Fixtures	$5,044.00	$1,000.00	$1,000.00	-
Total Expenditures	**$665,362.70**	**$399,935.00**	**$720,302.00**	**80.10%**

Expenditures by Classification



FY26 Expenditures by Classification



PERSONNEL	**$669,527**	92.95%
SERVICES AND CHARGES	**$45,725**	6.35%
SUPPLIES	**$4,050**	0.56%
CAPITAL OUTLAY	**$1,000**	0.14%

Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$640,779.97	$343,555.00	$669,527.00	94.88%
SUPPLIES	$370.77	$4,480.00	$4,050.00	-9.60%
SERVICES AND CHARGES	$19,167.96	$50,900.00	$45,725.00	-10.17%
CAPITAL OUTLAY	$5,044.00	$1,000.00	$1,000.00	-
Total Expenditures	**$665,362.70**	**$399,935.00**	**$720,302.00**	**80.10%**

Personnel Summary

Position	FY2025	FY2026	Change
Town Manager	1.00	1.00	0.00
Deputy Town Manager/Director of Planning & Development	0.50	0.50	0.00
Project Manager	0.00	1.00	1.00
TOTAL EMPLOYEES	1.50	2.50	1.00

Town Secretary

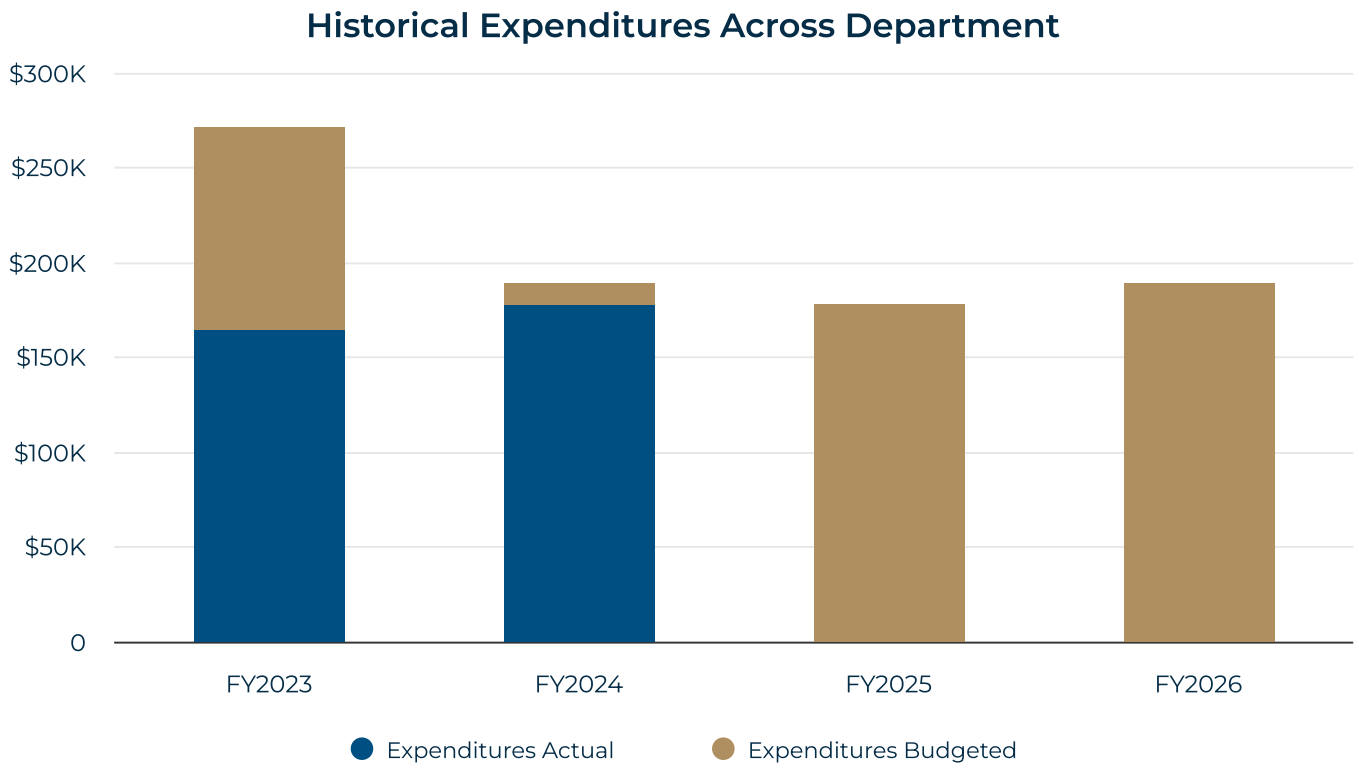
The primary purpose of the Town Secretary's Office is to support, facilitate, and strengthen the Town's governmental processes by assisting the Town Manager and Town Council to fulfill their responsibilities, as well as to contribute as a team member to achieve the vision and goals of the organization.

The Town Secretary's Office strives to maintain transparency, improve public access to municipal records, and enhance public participation in municipal government, being ever mindful to maintain confidentiality, neutrality, and impartiality to render equal service to all.

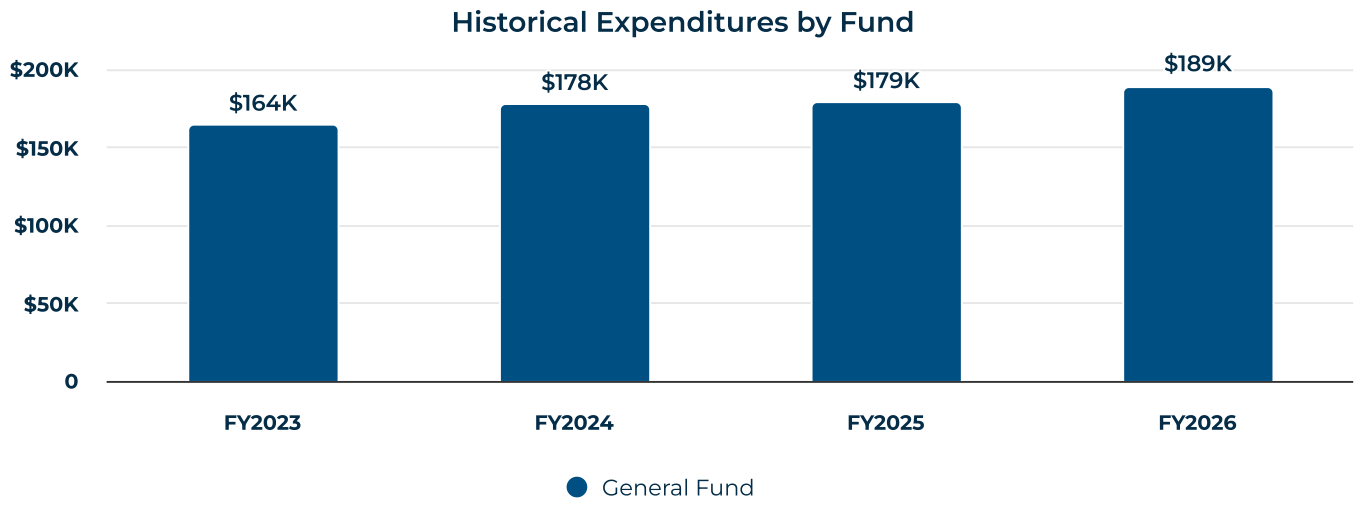
The following duties are required by law and/or ordinance to be performed by the Town Secretary, including:

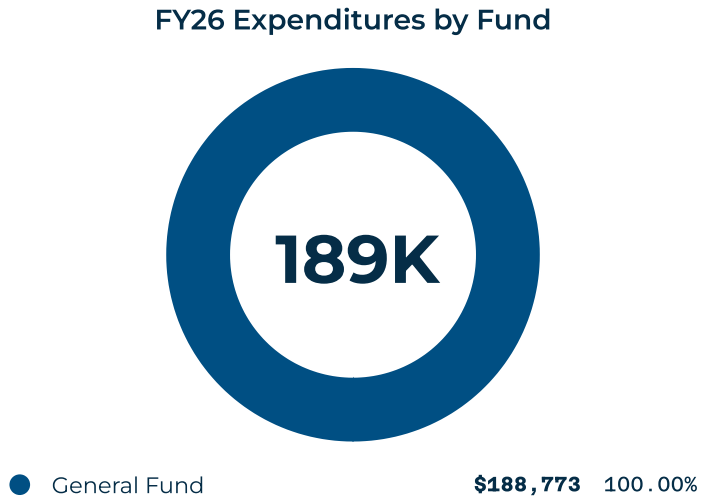
- Providing notice of all official public meetings of the governing body and attending those meetings; keeping accurate minutes of all meetings.
- Overseeing elections.
- Serving as the custodian of official records.
- Holding and maintaining the Town seal and affixing the same to all appropriate documents, authenticating by signature, sealing, and recording all ordinances, resolutions, and proclamations of the Town.

Expenditure Summary



Expenditures by Fund

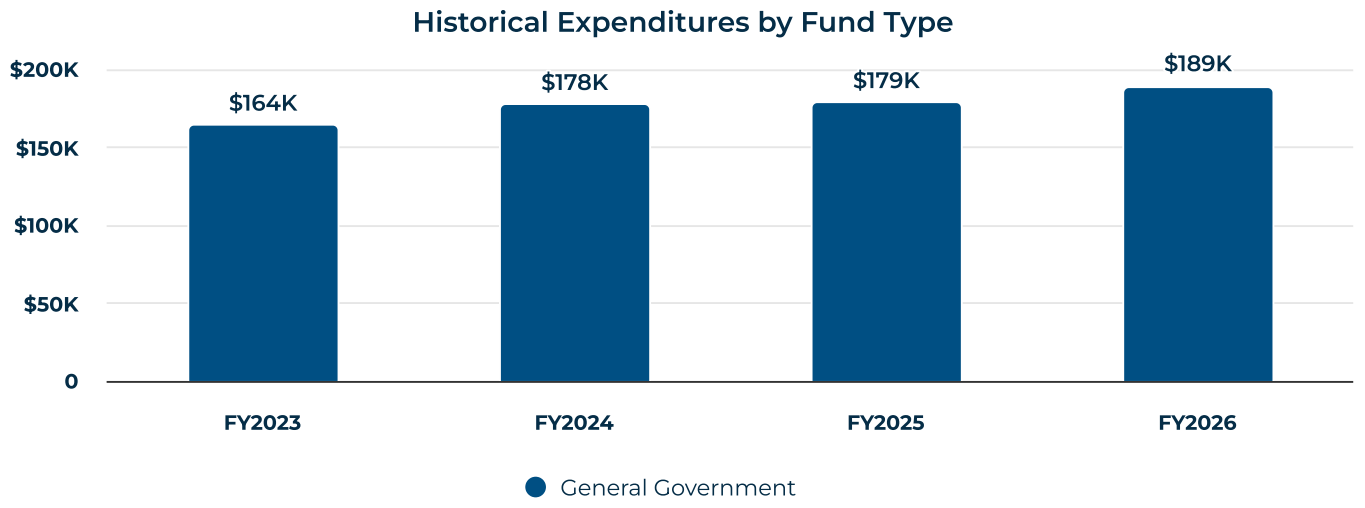


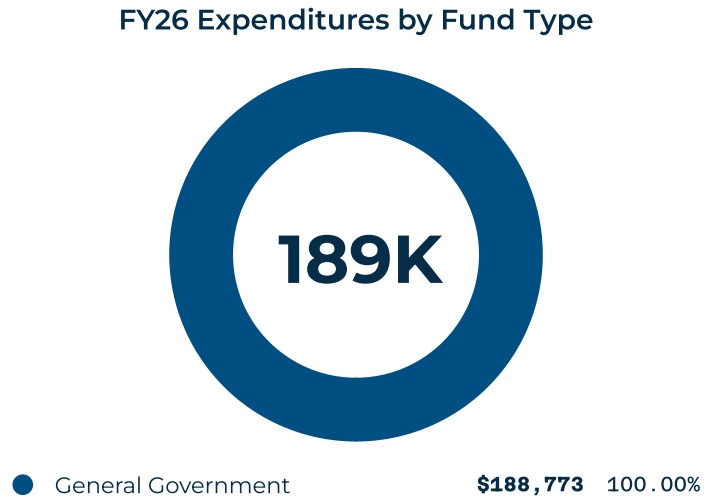


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$281,984.70	$178,592.00	$188,773.00	5.70%
Total Expenditures	**$281,984.70**	**$178,592.00**	**$188,773.00**	**5.70%**

Expenditures by Fund Type





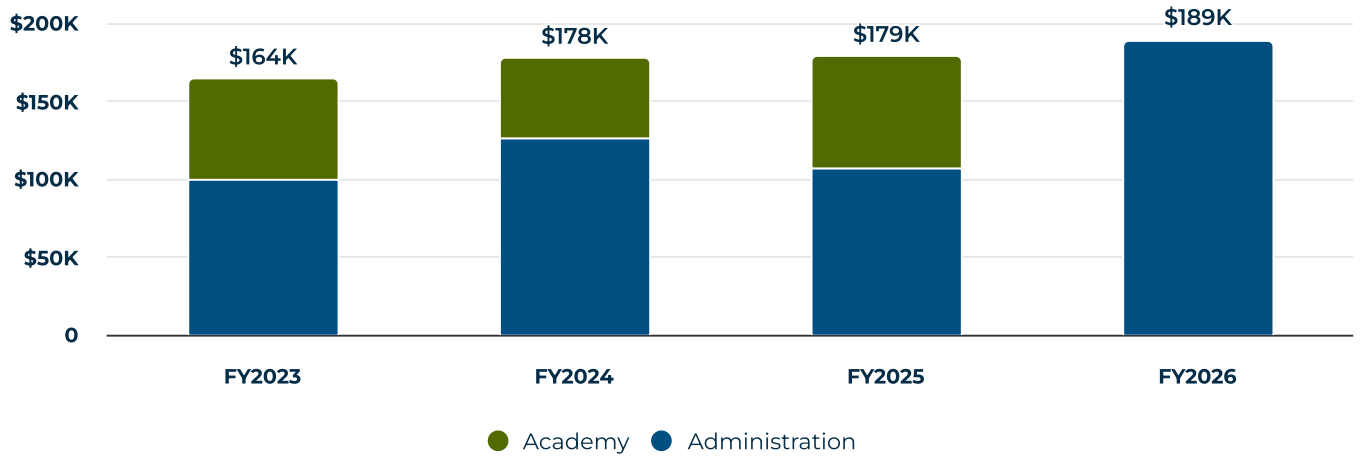
Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$281,984.70	$178,592.00	$188,773.00	5.70%
Total Expenditures	**$281,984.70**	**$178,592.00**	**$188,773.00**	**5.70%**

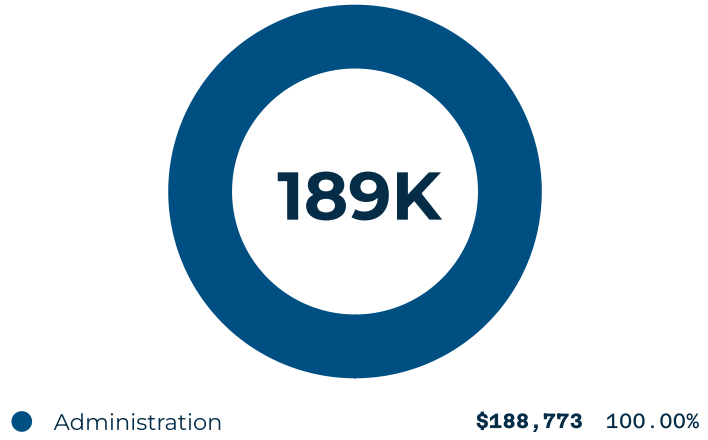
Expenditures by Program

The Town has historically included costs in support of Westlake Academy associated with the shared services model. These costs included the allocation of Town Secretary payroll to reflect time spent focused on the Academy; these items have been removed from the operating budget in FY2026.

Historical Expenditures by Program



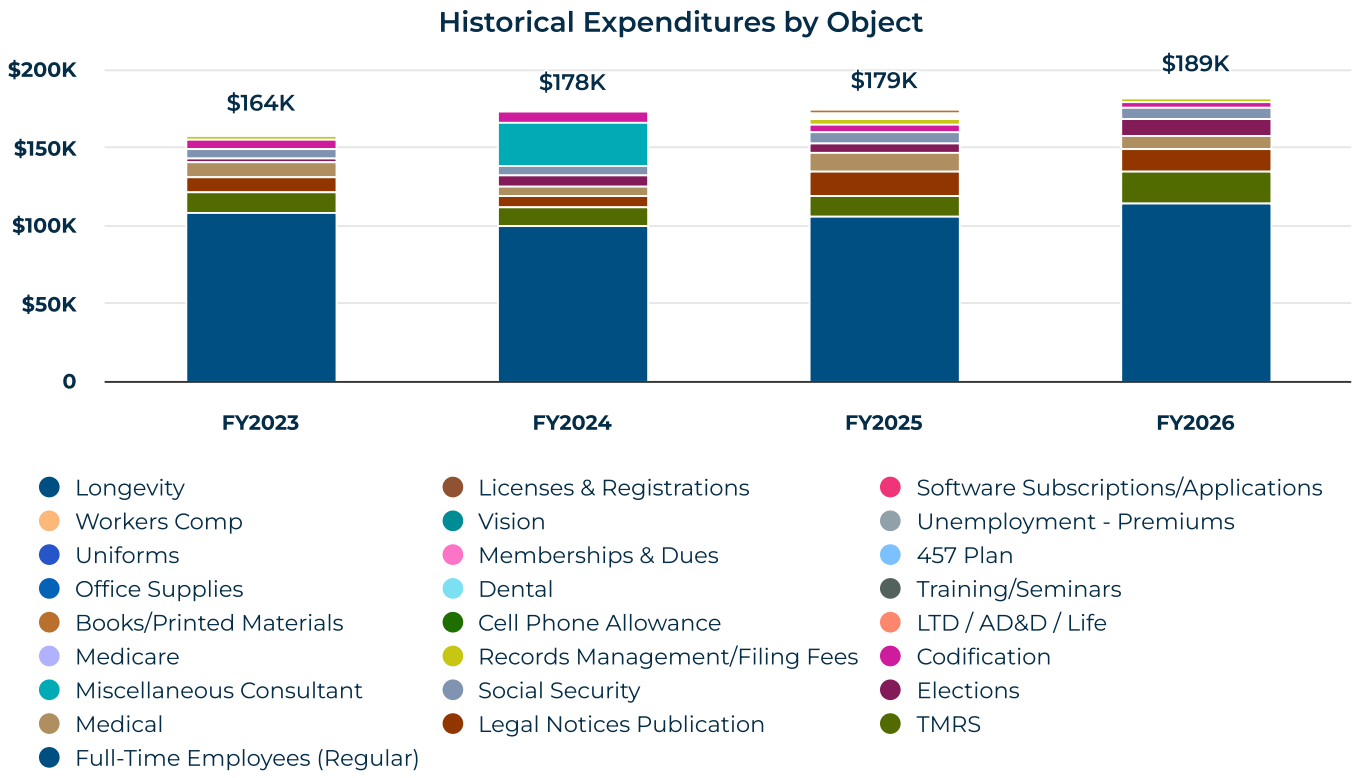
FY26 Expenditures by Program



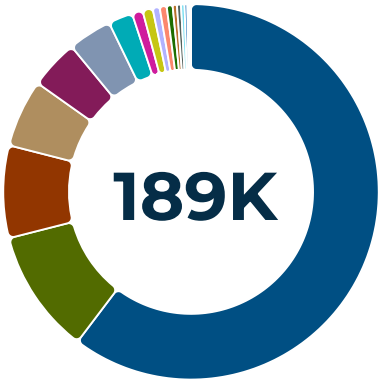
Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$273,694.79	$106,961.00	$188,773.00	76.49%
Academy	$8,289.91	$71,631.00	-	-100.00%
Total Expenditures	**$281,984.70**	**$178,592.00**	**$188,773.00**	**5.70%**

Expenditures by Object



FY26 Expenditures by Object



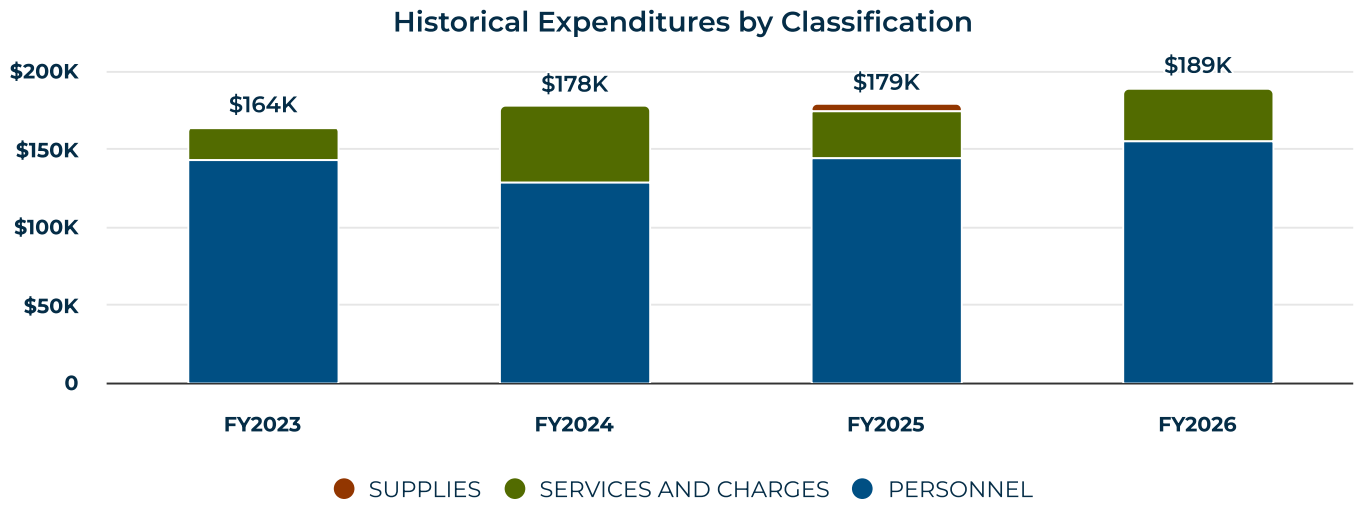
Full-Time Employees (Regular)	**$113,851**	60.31%
TMRS	**$20,243**	10.72%
Legal Notices Publication	**$15,000**	7.95%
Elections	**$11,000**	5.83%
Medical	**$8,004**	4.24%
Social Security	**$7,124**	3.77%
Codification	**$3,950**	2.09%
Records Management/Filing Fees	**$1,735**	0.92%
Medicare	**$1,667**	0.88%
Training/Seminars	**$1,150**	0.61%
LTD / AD&D / Life	**$1,143**	0.61%
Cell Phone Allowance	**$960**	0.51%
Dental	**$684**	0.36%
457 Plan	**$650**	0.34%
Memberships & Dues	**$590**	0.31%
Office Supplies	**$447**	0.24%
Vision	**$121**	0.06%
Unemployment - Premiums	**$117**	0.06%
Uniforms	**$100**	0.05%
Books/Printed Materials	**$100**	0.05%
Longevity	**$91**	0.05%
Workers Comp	**$46**	0.02%

Expenditures by Object

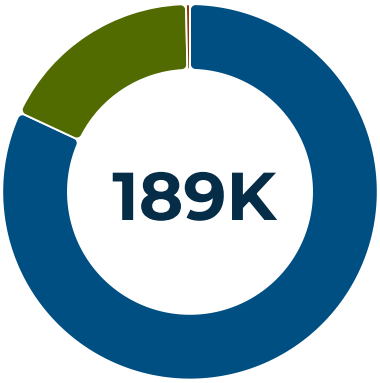
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$183,788.64	$105,000.00	$113,851.00	8.43%
Overtime	$7,620.78	-	-	-
Cell Phone Allowance	$960.00	$960.00	$960.00	-
Longevity	-	-	$91.00	-
TMRS	$25,473.60	$13,963.00	$20,243.00	44.98%
457 Plan	$841.73	$650.00	$650.00	-
Social Security	$11,030.02	$6,570.00	$7,124.00	8.43%
Medicare	$2,579.59	$1,537.00	$1,667.00	8.46%
Medical	$23,386.52	$12,270.00	$8,004.00	-34.77%
Dental	$1,269.66	$1,050.00	$684.00	-34.86%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Vision	$198.95	$84.00	$121.00	44.05%
LTD / AD&D / Life	-	$1,143.00	$1,143.00	-
Unemployment - Premiums	$180.00	$117.00	$117.00	-
Workers Comp	-	$43.00	$46.00	6.98%
Office Supplies	$216.99	$800.00	$447.00	-44.13%
Books/Printed Materials	$334.00	$3,140.00	$100.00	-96.82%
Uniforms	$239.55	$100.00	$100.00	-
Legal Services	$48.56	-	-	-
Elections	$1,070.80	$6,400.00	$11,000.00	71.88%
Codification	$3,949.71	$5,000.00	$3,950.00	-21.00%
Records Management/Filing Fees	$1,129.00	$3,300.00	$1,735.00	-47.42%
Legal Notices Publication	$15,831.90	$15,000.00	$15,000.00	-
Training/Seminars	$1,564.70	$1,050.00	$1,150.00	9.52%
Memberships & Dues	$270.00	$415.00	$590.00	42.17%
Total Expenditures	**$281,984.70**	**$178,592.00**	**$188,773.00**	**5.70%**

Expenditures by Classification



FY26 Expenditures by Classification



PERSONNEL	**$154,701**	81.95%
SERVICES AND CHARGES	**$33,425**	17.71%
SUPPLIES	**$647**	0.34%

Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$257,329.49	$143,387.00	$154,701.00	7.89%
SUPPLIES	$790.54	$4,040.00	$647.00	-83.99%
SERVICES AND CHARGES	$23,864.67	$31,165.00	$33,425.00	7.25%
Total Expenditures	**$281,984.70**	**$178,592.00**	**$188,773.00**	**5.70%**

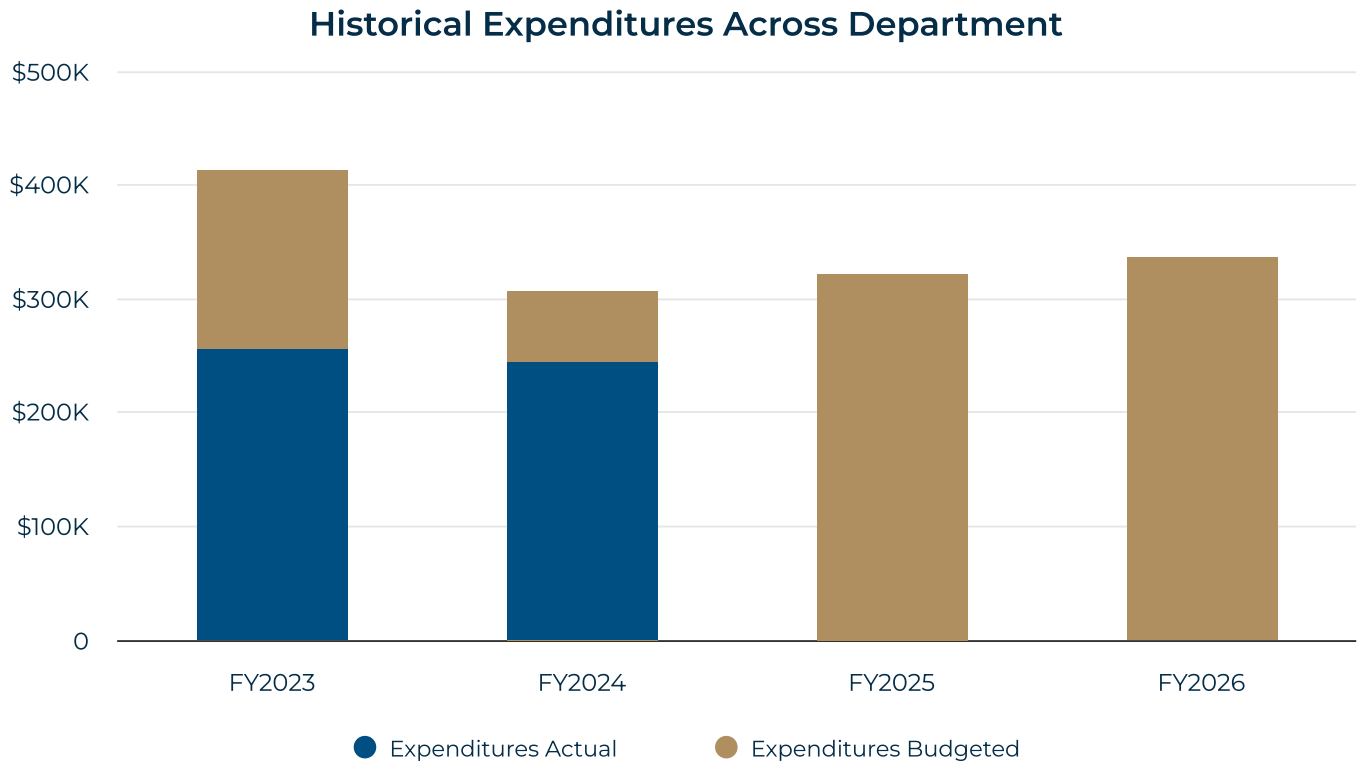
Personnel Summary

Position	FY2025	FY2026	Change
Town Secretary	1.00	1.00	0.00

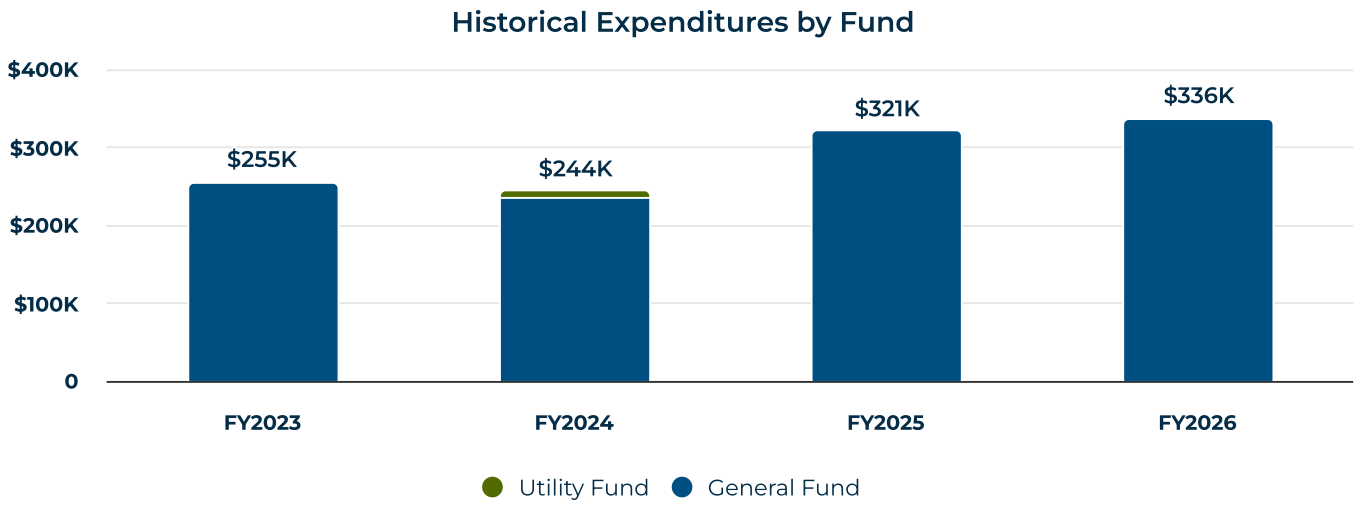
Human Resources

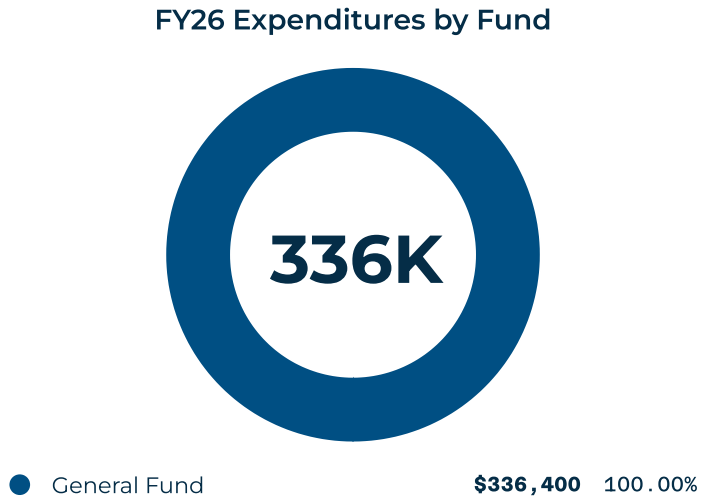
The Human Resources Department supports the Town of Westlake and Westlake Academy by developing, implementing, and evaluating programs, policies, and practices that promote workforce effectiveness, retention, and well-being. The department serves as a strategic partner to all departments by providing services that include recruitment and onboarding, benefits and compensation administration, employee relations, policy development and oversight, compliance with state and federal employment laws, risk management, training and development, and organizational support to ensure a fair, consistent, and legally compliant workplace.

Expenditure Summary



Expenditures by Fund

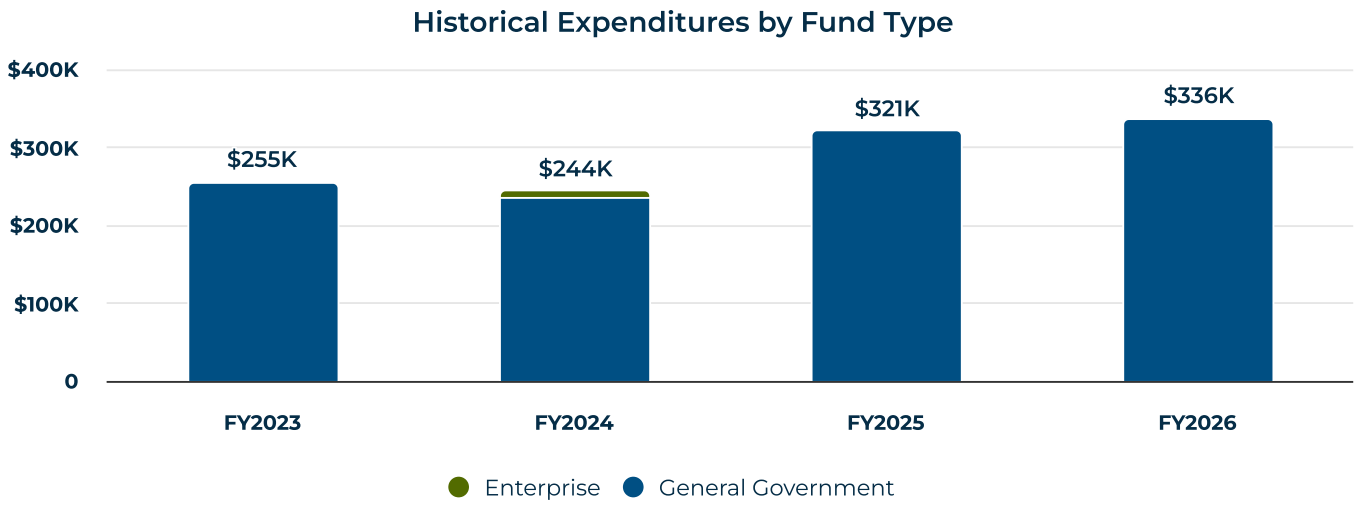


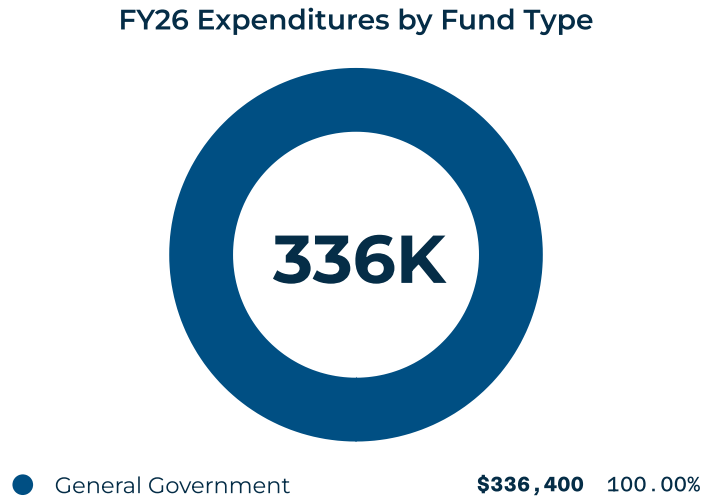


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$301,843.02	$321,131.00	$336,400.00	4.75%
Utility Fund	$24,198.98	-	-	-
Total Expenditures	**$326,042.00**	**$321,131.00**	**$336,400.00**	**4.75%**

Expenditures by Fund Type



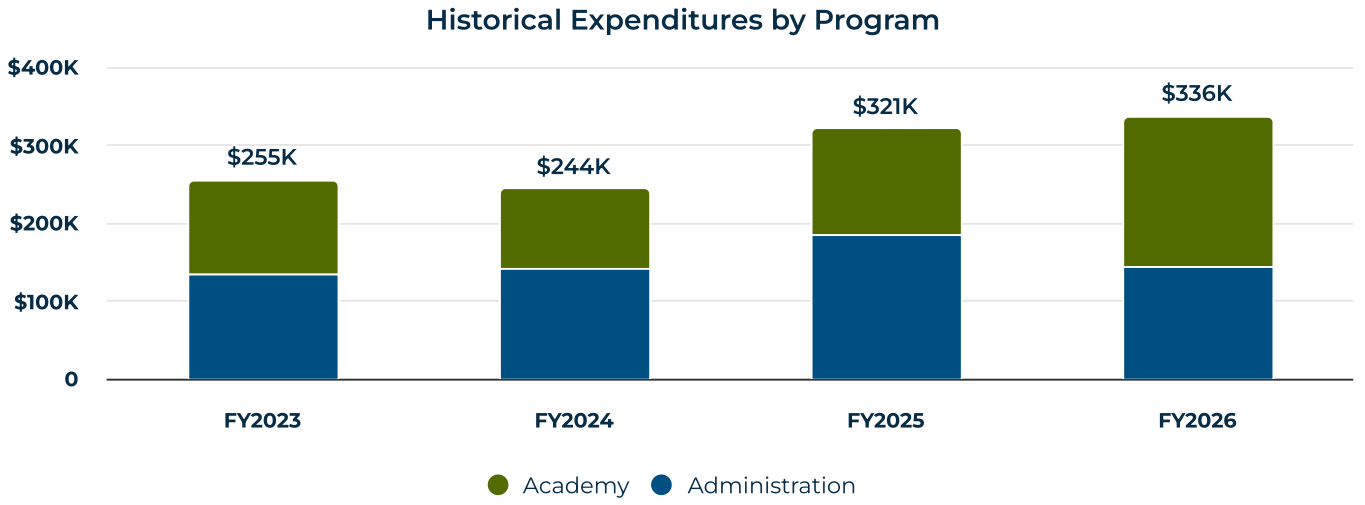


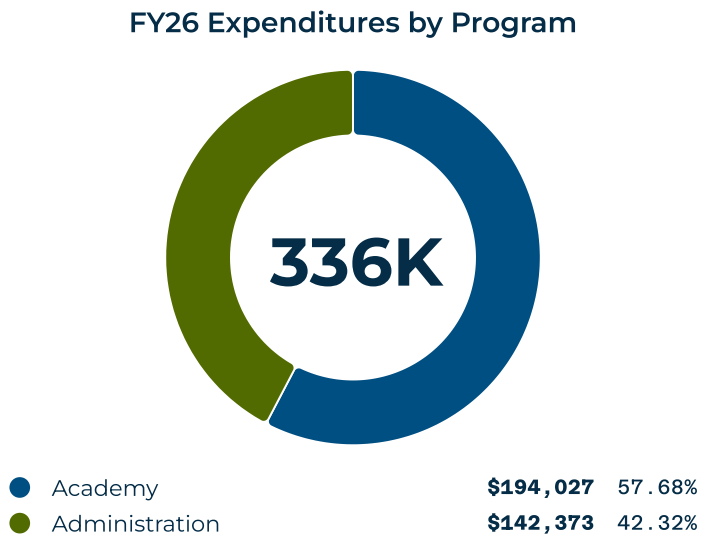
Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$301,843.02	$321,131.00	$336,400.00	4.75%
Enterprise	$24,198.98	-	-	-
Total Expenditures	**$326,042.00**	**$321,131.00**	**$336,400.00**	**4.75%**

Expenditures by Program

The Town has historically included costs in support of Westlake Academy associated with the shared services model. The current budgeted costs include the dedicated allocation of the Director of Human Resources payroll.

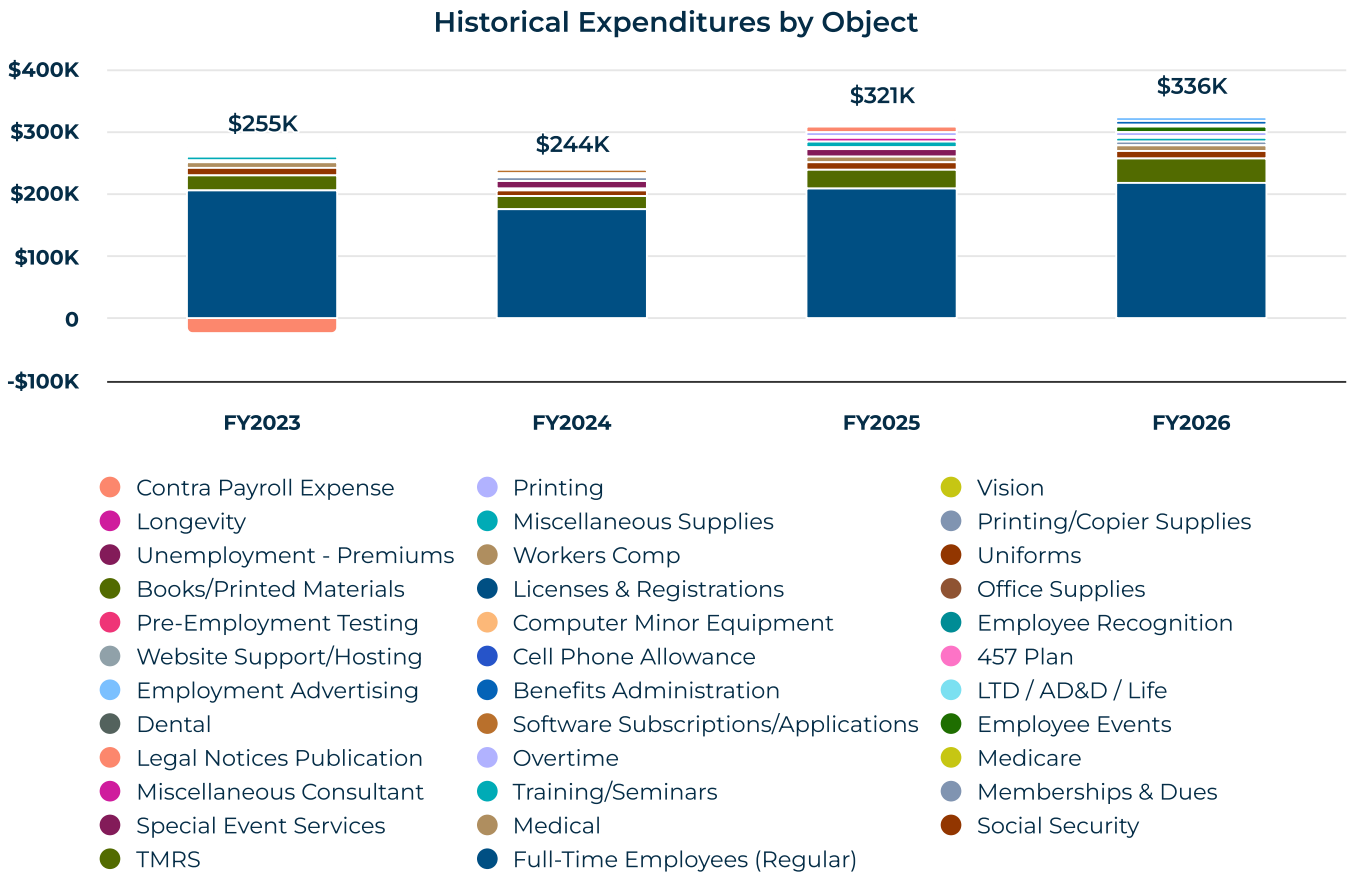




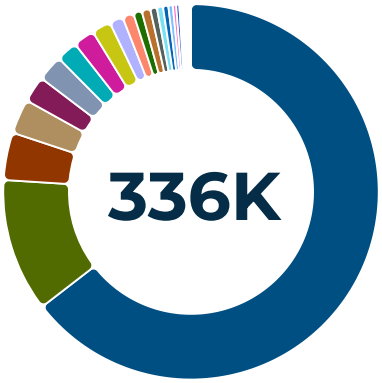
Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$201,827.49	$184,435.00	$142,373.00	-22.81%
Academy	$124,214.51	$136,696.00	$194,027.00	41.94%
Total Expenditures	**$326,042.00**	**$321,131.00**	**$336,400.00**	**4.75%**

Expenditures by Object



FY26 Expenditures by Object



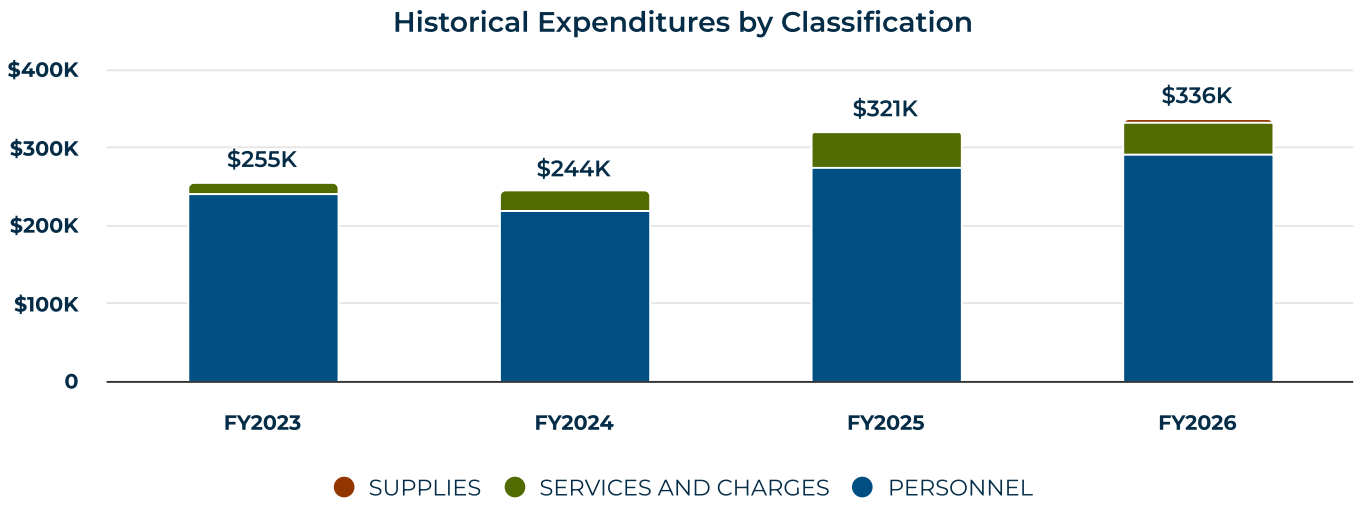
Full-Time Employees (Regular)	**$217,084**	64.53%
TMRS	**$38,598**	11.47%
Social Security	**$13,797**	4.10%
Employee Events	**$10,000**	2.97%
Medical	**$7,572**	2.25%
Training/Seminars	**$7,550**	2.24%
Benefits Administration	**$6,200**	1.84%
Memberships & Dues	**$6,130**	1.82%
Employment Advertising	**$5,500**	1.63%
Overtime	**$4,000**	1.19%
Medicare	**$3,227**	0.96%
Employee Recognition	**$2,500**	0.74%
Computer Minor Equipment	**$2,500**	0.74%
LTD / AD&D / Life	**$1,903**	0.57%
Website Support/Hosting	**$1,800**	0.54%
Dental	**$1,516**	0.45%
457 Plan	**$1,300**	0.39%
Cell Phone Allowance	**$960**	0.29%
Licenses & Registrations	**$900**	0.27%
Pre-Employment Testing	**$500**	0.15%
Books/Printed Materials	**$500**	0.15%
Office Supplies	**$500**	0.15%
Longevity	**$469**	0.14%
Printing	**$400**	0.12%
Uniforms	**$300**	0.09%
Miscellaneous Supplies	**$250**	0.07%
Unemployment - Premiums	**$234**	0.07%
Vision	**$121**	0.04%
Workers Comp	**$89**	0.03%

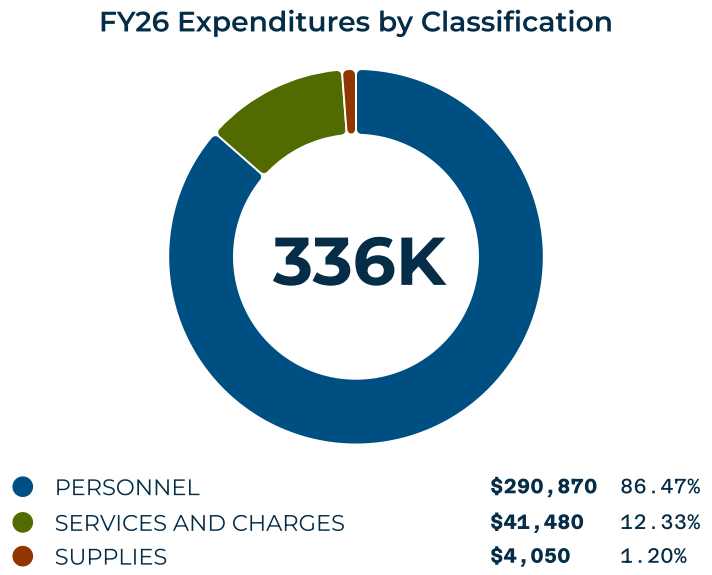
Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$230,586.76	$209,739.00	$217,084.00	3.50%
Overtime	$3,551.62	$5,000.00	$4,000.00	-20.00%
Cell Phone Allowance	$960.00	$960.00	$960.00	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Longevity	-	-	$469.00	-
TMRS	$30,556.82	$27,890.00	$38,598.00	38.39%
457 Plan	$1,359.10	$1,300.00	$1,300.00	-
Social Security	$13,880.55	$13,374.00	$13,797.00	3.16%
Medicare	$3,246.27	$3,128.00	$3,227.00	3.16%
Medical	$11,516.67	$7,751.00	$7,572.00	-2.31%
Dental	$1,682.25	$2,150.00	$1,516.00	-29.49%
Vision	$128.44	$84.00	$121.00	44.05%
LTD / AD&D / Life	-	$1,904.00	$1,903.00	-0.05%
Unemployment - Premiums	$219.00	$234.00	$234.00	-
Workers Comp	-	$87.00	$89.00	2.30%
Office Supplies	$1,132.89	$500.00	$500.00	-
Printing/Copier Supplies	$237.74	$400.00	-	-100.00%
Books/Printed Materials	$337.80	$500.00	$500.00	-
Uniforms	-	$300.00	$300.00	-
Computer Minor Equipment	-	-	$2,500.00	-
Miscellaneous Supplies	$449.44	$100.00	$250.00	150.00%
Miscellaneous Consultant	$4,203.00	$6,200.00	-	-100.00%
Pre-Employment Testing	$363.97	$500.00	$500.00	-
Benefits Administration	$4,452.91	-	$6,200.00	-
Printing	-	-	$400.00	-
Special Event Services	$12,054.18	$12,500.00	-	-100.00%
Employment Advertising	-	-	$5,500.00	-
Legal Notices Publication	$787.17	$9,000.00	-	-100.00%
Training/Seminars	$2,027.05	$7,550.00	$7,550.00	-
Memberships & Dues	$241.27	$4,780.00	$6,130.00	28.24%
Licenses & Registrations	-	$900.00	$900.00	-
Employee Events	$1,981.98	-	$10,000.00	-
Employee Recognition	-	-	$2,500.00	-
Website Support/Hosting	$21.28	$1,800.00	$1,800.00	-
Software Subscriptions/Applications	$63.84	$2,500.00	-	-100.00%
Total Expenditures	**$326,042.00**	**$321,131.00**	**$336,400.00**	**4.75%**

Expenditures by Classification





Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$297,687.48	$273,601.00	$290,870.00	6.31%
SUPPLIES	$2,157.87	$1,800.00	$4,050.00	125.00%
SERVICES AND CHARGES	$26,196.65	$45,730.00	$41,480.00	-9.29%
Total Expenditures	**$326,042.00**	**$321,131.00**	**$336,400.00**	**4.75%**

Personnel Summary

Position	FY2025	FY2026	Change
Director of Human Resources	1.00	1.00	0.00
Human Resources Generalist	1.00	1.00	0.00
TOTAL EMPLOYEES	2.00	2.00	0.00

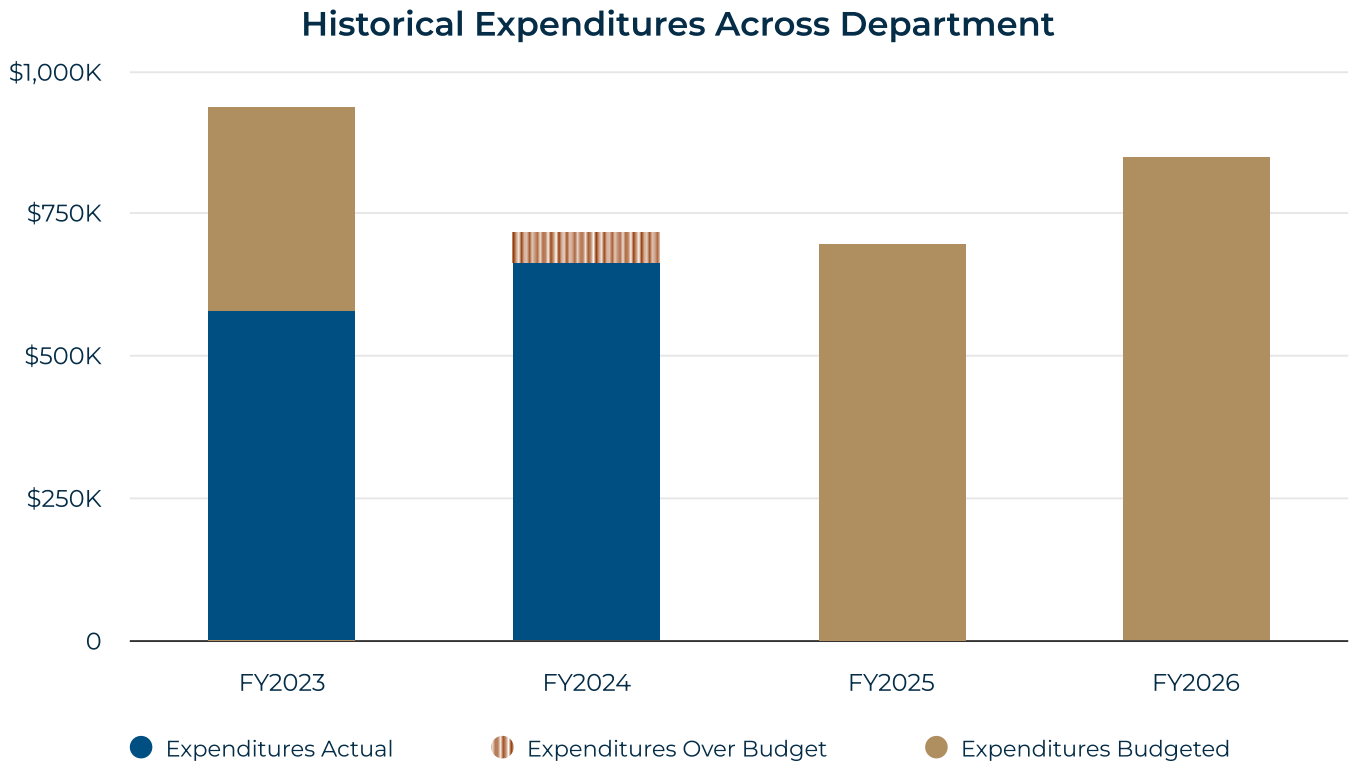
Summary of Goals

- **Strengthen Workforce Excellence**
  Attract, develop, and retain a high-performing, diverse workforce that supports the Town and Academy's mission and service to the community.
- **Enhance Employee Experience and Engagement**
  Foster a positive, inclusive, and supportive workplace culture that values communication, recognition, and professional growth.
- **Ensure Legal and Policy Compliance**
  Maintain consistent, transparent application of policies and adherence to all applicable state and federal employment laws.
- **Promote Organizational Effectiveness**
  Partner with leadership to align HR practices with strategic objectives, improve efficiency, and support informed decision-making through reliable data and analysis.
- **Optimize HR Systems and Processes**
  Strengthen HR operations by improving technology use, streamlining processes, and ensuring accuracy across multiple payroll and benefit platforms.
- **Advance Risk Management and Safety**
  Reduce organizational risk through proactive safety initiatives, training, and oversight of workers' compensation and liability programs.

Finance

The Finance Department is responsible for the oversight and safeguarding of financial resources for both the Town and the Academy. Finance staff sets appropriate policies and processes, plans and monitors budgets, accurately records revenues and processes expenditures, manages cash flow, debt, and investments, and performs annual audits for both entities using different enterprise resource software systems and operating fiscal years. Additionally, Finance staff work with many partners, including other departments, citizens and parents, vendors, regulatory bodies, and governmental agencies, to achieve strategic delivery of service to each.

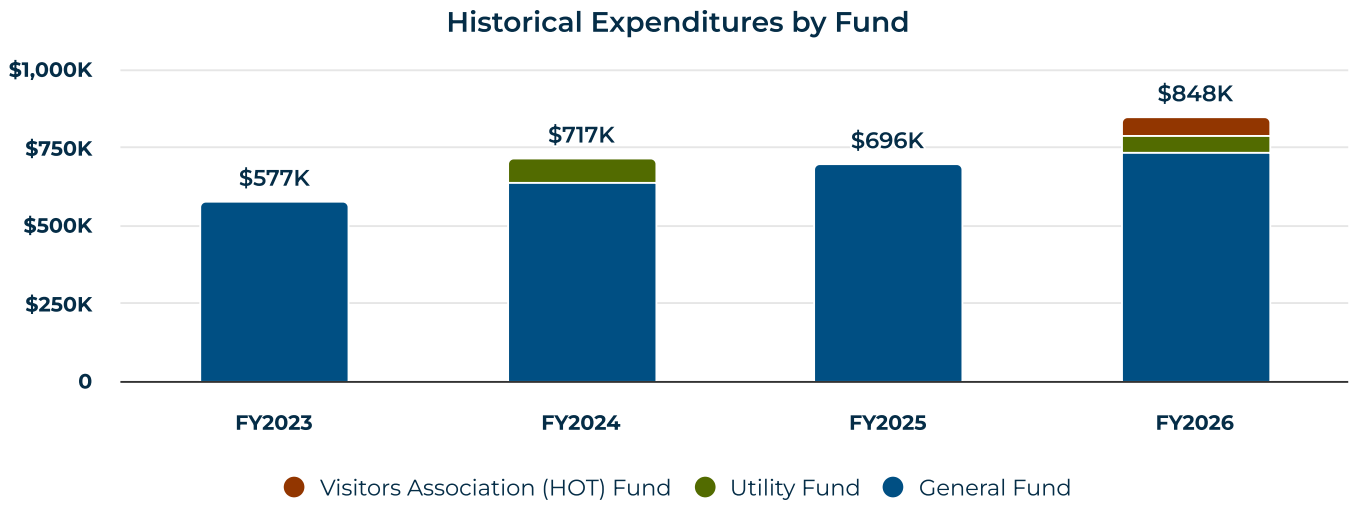
Expenditure Summary



In FY2026, the total expenditures budgeted decreased significantly to $105,197, representing an 84.89% reduction from the previous year's budget of $696,072. This marks a substantial decline in planned spending compared to FY2025.

Compared to FY2025, where actual expenditures were $601,511, which was 16.09% less than the prior period and accounted for 86.41% of the budgeted amount, the FY2026 budgeted expenditures are markedly lower, indicating a major shift in financial planning for the Finance category.

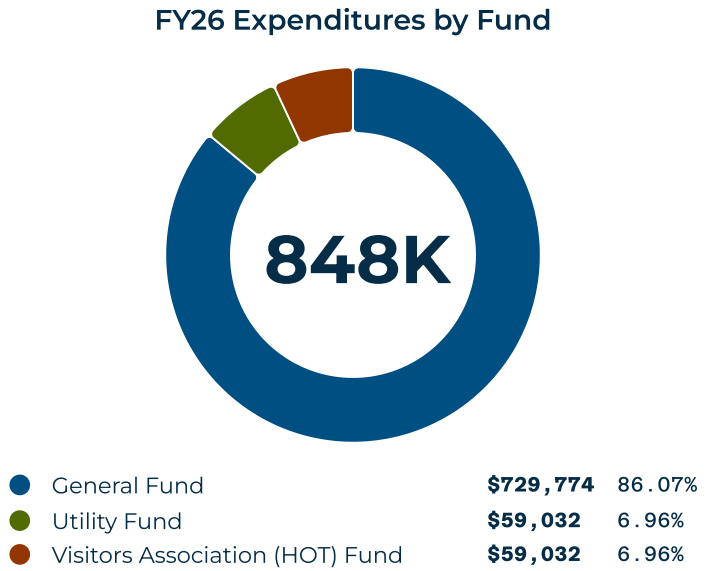
Expenditures by Fund



In FY2026, the total historical expenditures by fund decreased significantly to $105,197, representing an 82.51% reduction from the previous year's total of $601,511. The General Fund remains the largest category, accounting for 100% of the total expenditures at $105,197, but this reflects a substantial decrease of $417,989 or 79.89% compared to the prior year.

The Utility Fund and the Visitors Association (HOT) Fund, which previously contributed $51,999 (8.64%) and $26,326 (4.38%), respectively, both dropped to zero expenditures in FY2026. This represents a 100% decrease for each fund, with the Utility Fund decreasing by $51,999 and the Visitors Association (HOT) Fund decreasing by $26,326 from the previous year.

Overall, the FY2026 budget shows a marked consolidation of expenditures solely within the General Fund, accompanied by the complete elimination of expenditures in the Utility and Visitors Association (HOT) Funds, leading to a significant overall reduction in total expenditures.

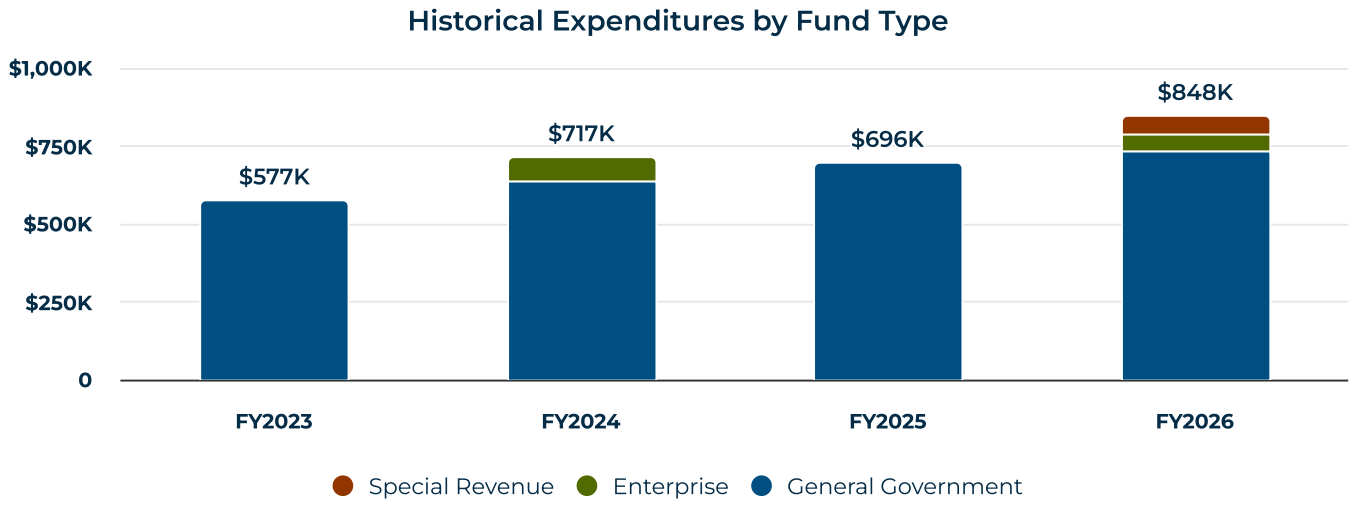


For the fiscal year, the General Fund accounts for the entirety of the Fiscal Year Expenditures by Fund, totaling $105,197, which represents 100% of the expenditures.

Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$631,799.28	$696,072.00	$729,774.00	4.84%
Visitors Association (HOT) Fund	$37,980.72	-	$59,032.00	-
Utility Fund	$63,653.17	-	$59,032.00	-
Total Expenditures	**$733,433.17**	**$696,072.00**	**$847,838.00**	**21.80%**

Expenditures by Fund Type

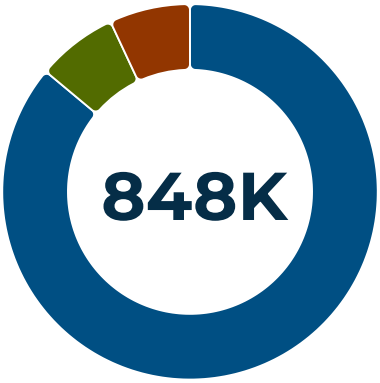


In FY2026, the total expenditures by fund type decreased significantly to $105,197, representing an 82.51% reduction from the previous year's total of $601,511. The General Government category remained the largest expenditure, accounting for 100% of the total budget at $105,197. However, this amount reflects a substantial decrease of $417,989 or 79.89% compared to the prior year.

Both the Enterprise and Special Revenue categories saw their expenditures drop to zero in FY2026, each experiencing a 100% decrease from their previous amounts of $51,999 and $26,326, respectively. This marks a complete elimination of spending in these categories compared to the prior year.

Overall, the FY2026 budget shows a major contraction in expenditures across all fund types, with the General Government category absorbing the entire budget but at a significantly reduced level, while the Enterprise and Special Revenue funds were fully discontinued.

FY26 Expenditures by Fund Type



General Government	**$729,774**	86.07%
Enterprise	**$59,032**	6.96%
Special Revenue	**$59,032**	6.96%

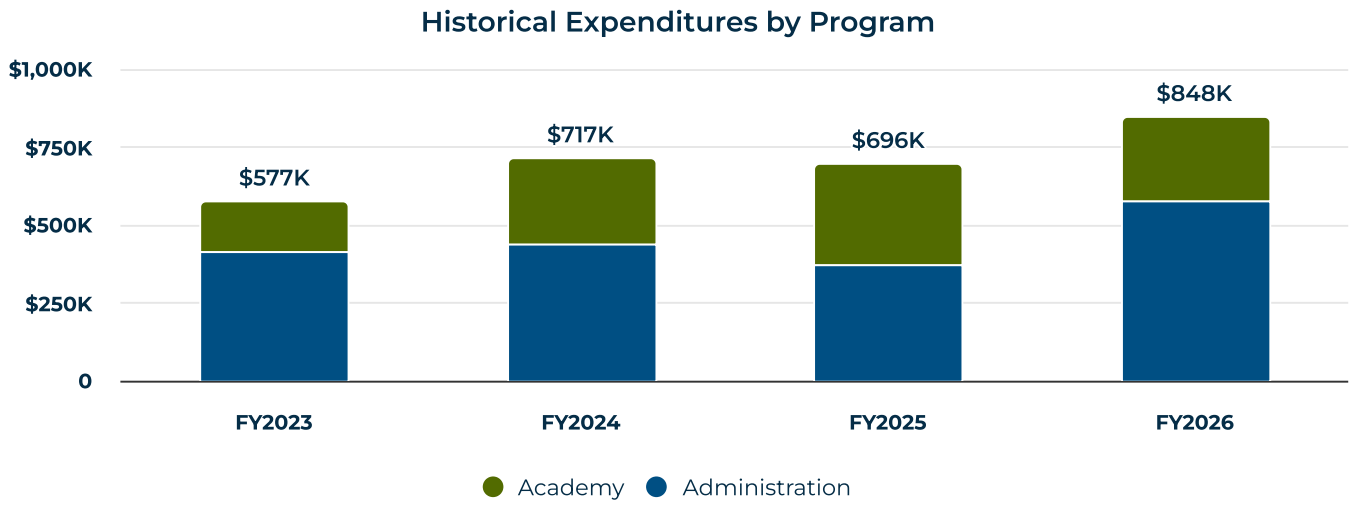
For the fiscal year, the General Government fund type had expenditures totaling $105,197, which represents 100% of the Fiscal Year Expenditures by Fund Type.

Expenditures by Fund Type

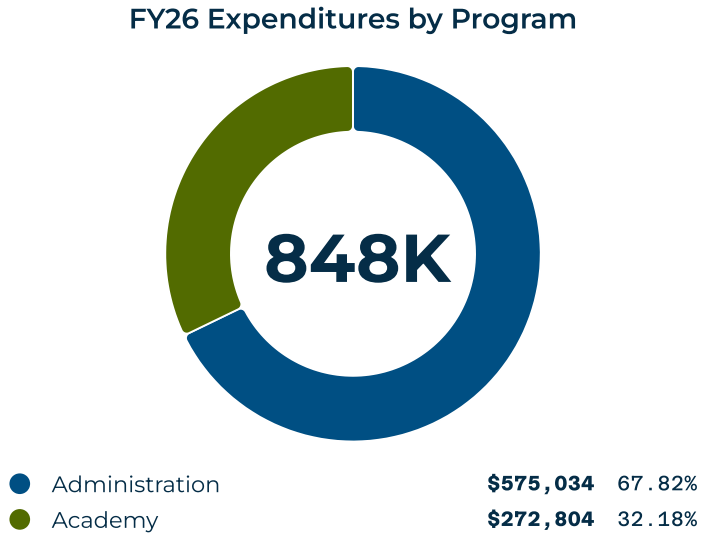
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$631,799.28	$696,072.00	$729,774.00	4.84%
Special Revenue	$37,980.72	-	$59,032.00	-
Enterprise	$63,653.17	-	$59,032.00	-
Total Expenditures	**$733,433.17**	**$696,072.00**	**$847,838.00**	**21.80%**

Expenditures by Program

The Town has historically included costs in support of Westlake Academy associated with the shared services model. The budgeted costs include the allocation of two dedicated Finance positions' payroll; items previously budgeted within the Town's shared services program are included in the Academy's operating budget.



In FY2026, the total expenditures by program for Finance decreased significantly to $105,197, representing an 82.51% reduction from the previous year's total of $601,511. The Administration program remained the largest category, accounting for 93.82% of the total expenditures at $98,697. This amount reflects a substantial decrease of $268,415 or 73.12% compared to the prior year. The Academy program comprised 6.18% of the total with expenditures of $6,500, which is a sharp decline of $227,898 or 97.23% from the previous year.

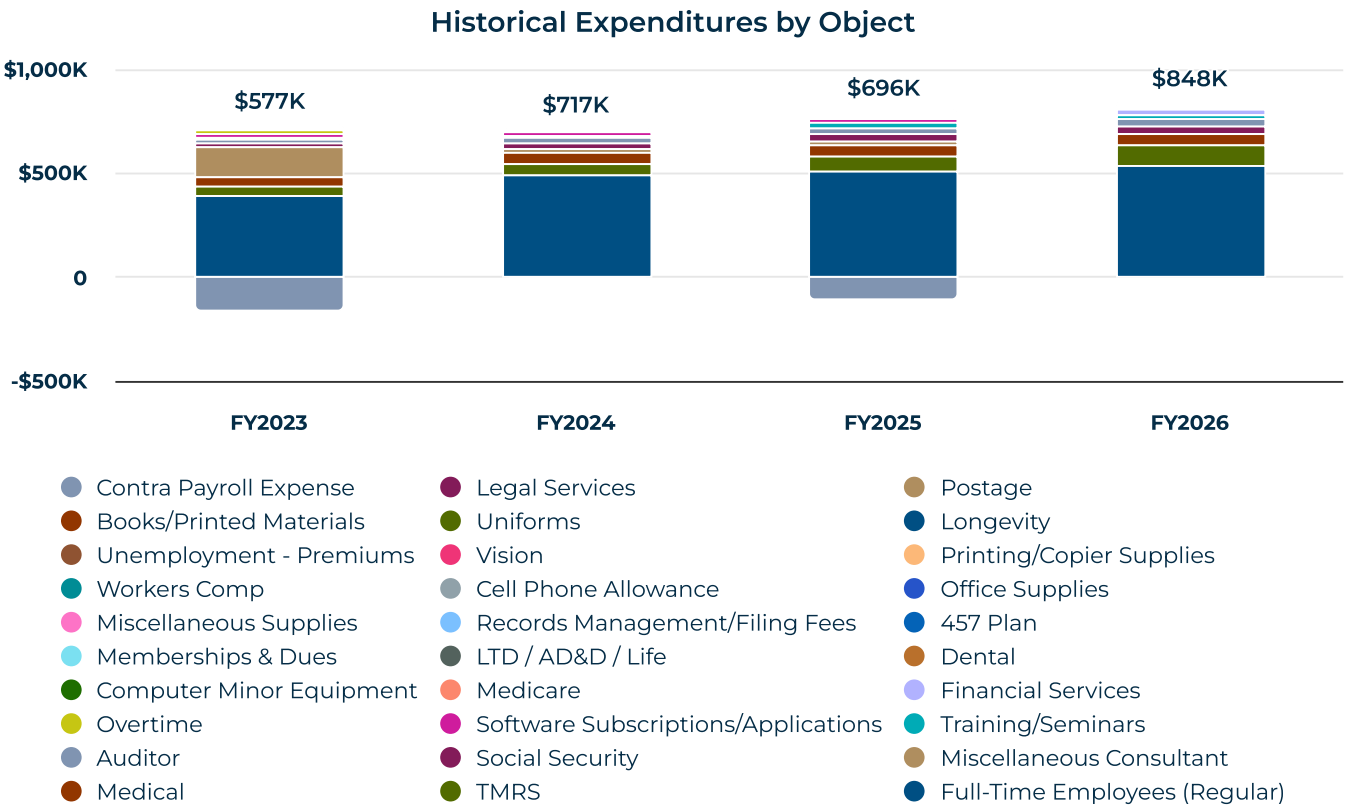


For the fiscal year's Expenditures by Program in Finance, Administration accounted for $98,697, representing 93.82% of the total. The Academy program comprises $6,500, which is 6.18% of the total expenditures.

Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$460,547.49	$370,101.00	$575,034.00	55.37%
Academy	$272,885.68	$325,971.00	$272,804.00	-16.31%
Total Expenditures	**$733,433.17**	**$696,072.00**	**$847,838.00**	**21.80%**

Expenditures by Object

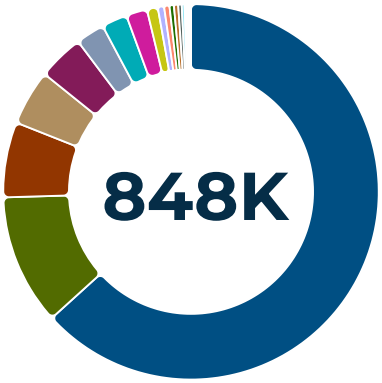


The total expenditures for Finance in FY2026 are $105,197, representing a significant decrease of 82.51% from the previous year's total of $601,511. The largest expenditure category shifted from Full-Time Employees (Regular), which was $420,678 and accounted for 69.94% of the total in FY2025, to Auditor expenses at $40,500, making up 38.5% of the FY2026 total. Auditor costs increased by $22,731, or 127.92%, compared to the prior year.

Other notable increases include Financial Services at $21,000 and Training/Seminars at $18,500, which rose by $8,993 or 94.59%. Computer Minor Equipment also became a significant category at $15,500. Overtime expenses increased dramatically by $2,412, or 2,731.58%, to $2,500. Records Management/Filing Fees rose by $1,450, or 82.86%, reaching $3,200. Memberships & Dues increased by $573, or 39.27%, to $2,032, while Cell Phone Allowance and Office Supplies also saw increases of 30% and 34.01%, respectively.

Conversely, several categories experienced complete reductions to zero, including Full-Time Employees (Regular), TMRS, Medical, Social Security, Software Subscriptions/Applications, Medicare, Dental, 457 Plan, Vision, and Unemployment Premiums, all reflecting 100% decreases from their previous values. This shift marks a substantial reallocation of expenditures within the Finance budget for FY2026 compared to FY2025.

FY26 Expenditures by Object



Full-Time Employees (Regular)	$536,467	63.27%
TMRS	$95,385	11.25%
Medical	$54,953	6.48%
Auditor	$40,500	4.78%
Social Security	$33,561	3.96%
Financial Services	$21,000	2.48%
Training/Seminars	$18,500	2.18%
Computer Minor Equipment	$15,500	1.83%
Medicare	$7,849	0.93%
LTD / AD&D / Life	$4,637	0.55%
Dental	$3,863	0.46%
457 Plan	$3,251	0.38%
Records Management/Filing Fees	$3,200	0.38%
Overtime	$2,500	0.29%
Memberships & Dues	$2,032	0.24%
Longevity	$1,372	0.16%
Cell Phone Allowance	$960	0.11%
Unemployment - Premiums	$585	0.07%
Vision	$580	0.07%
Office Supplies	$500	0.06%
Miscellaneous Supplies	$250	0.03%
Workers Comp	$218	0.03%
Uniforms	$175	0.02%

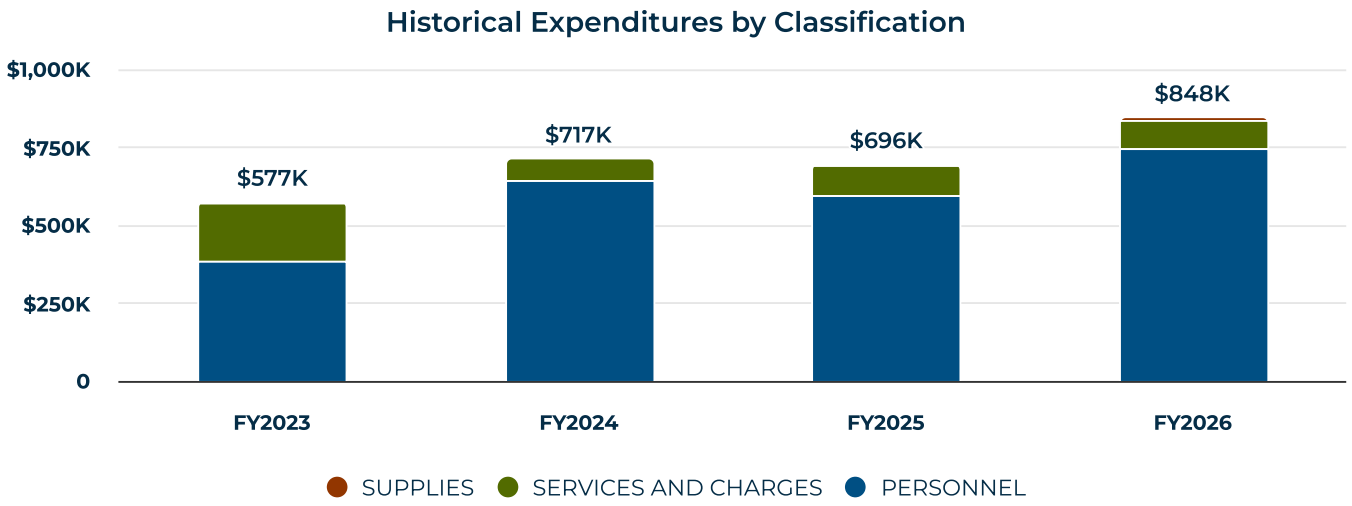
The fiscal year's Expenditures by Object for Finance include Auditor costs at $40,500, representing 38.5% of the total. Financial Services account for $21,000 or 19.96%, followed by Training/Seminars at $18,500, which is 17.59%. Computer Minor Equipment expenses total $15,500, making up 14.73%. Records Management/Filing Fees are $3,200 or 3.04%, and Overtime costs are $2,500, representing 2.38%. Memberships & Dues amount to $2,032, which is 1.93%, while Cell Phone Allowance is $1,040 or 0.99%. Office Supplies and Miscellaneous Supplies are $500 (0.48%) and $250 (0.24%), respectively. One smaller category was excluded from this list.

Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$520,352.23	$508,164.00	$536,467.00	5.57%
Overtime	$88.29	$10,000.00	$2,500.00	-75.00%

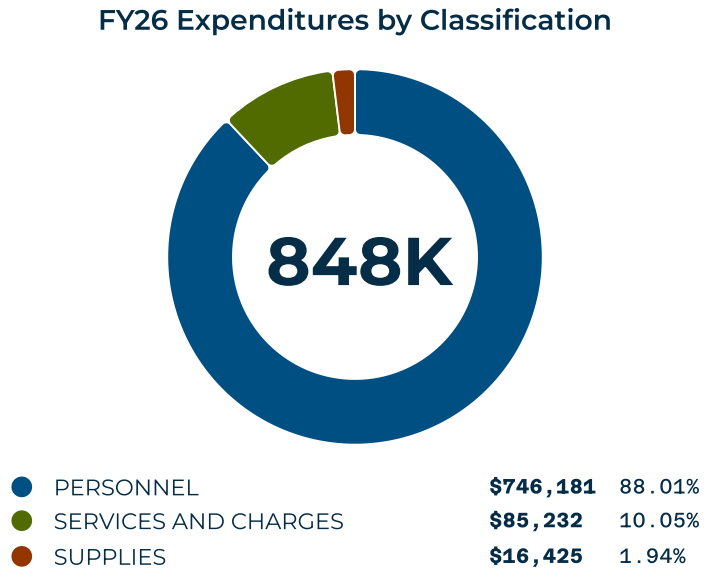
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Cell Phone Allowance	$960.00	$960.00	$960.00	-
Longevity	-	-	$1,372.00	-
TMRS	$67,688.34	$68,925.00	$95,385.00	38.39%
457 Plan	$1,962.30	$3,250.00	$3,251.00	0.03%
Social Security	$30,366.10	$32,816.00	$33,561.00	2.27%
Medicare	$7,101.78	$7,675.00	$7,849.00	2.27%
Medical	$48,594.53	$59,932.00	$54,953.00	-8.31%
Dental	$3,707.32	$2,761.00	$3,863.00	39.91%
Vision	$465.91	$250.00	$580.00	132.00%
LTD / AD&D / Life	-	$4,636.00	$4,637.00	0.02%
Unemployment - Premiums	$315.00	$585.00	$585.00	-
Workers Comp	-	$212.00	$218.00	2.83%
Contra Payroll Expense	-	-$109,553.00	-	-100.00%
Office Supplies	$430.09	$1,250.00	$500.00	-60.00%
Printing/Copier Supplies	$231.23	$500.00	-	-100.00%
Books/Printed Materials	-	$455.00	-	-100.00%
Uniforms	$79.00	$175.00	$175.00	-
Computer Minor Equipment	$59.98	-	$15,500.00	-
Miscellaneous Supplies	-	$1,250.00	$250.00	-80.00%
Financial Services	-	$8,000.00	$21,000.00	162.50%
Auditor	$17,769.35	$24,136.00	$40,500.00	67.80%
Miscellaneous Consultant	-	$17,000.00	-	-100.00%
Records Management/Filing Fees	$1,750.00	$4,260.00	$3,200.00	-24.88%
Legal Notices Publication	$1,743.46	-	-	-
Training/Seminars	$14,174.28	$27,650.00	$18,500.00	-33.09%
Memberships & Dues	$1,534.00	$2,395.00	$2,032.00	-15.16%
Software Subscriptions/Applications	$14,059.98	$18,388.00	-	-100.00%
Total Expenditures	**$733,433.17**	**$696,072.00**	**$847,838.00**	**21.80%**

Expenditures by Classification



In FY2026, the total expenditures by classification for Finance decreased significantly to $105,197, representing an 82.51% reduction from the previous year's total of $601,511. The largest category in FY2026 shifted to Services and Charges, which accounted for 81.02% of the total at $85,232. This category increased by $40,687, or 91.34%, compared to the prior year.

Supplies also saw a notable increase, rising by $15,742 or 2,303.6% to $16,425, making up 15.61% of the total expenditures. In contrast, Personnel expenses experienced a dramatic decrease of $552,742, or 99.36%, falling to $3,540 and representing only 3.37% of the total budget. This marks a significant shift from the previous year, where Personnel was the largest category at 92.48% of total expenditures.



For the fiscal year's Expenditures by Classification in Finance, SERVICES AND CHARGES account for $85,232, representing 81.02% of the total. SUPPLIES make up $16,425, which is 15.61%, and PERSONNEL expenses total $3,540, comprising 3.37% of the expenditures.

Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$681,601.80	$590,613.00	$746,181.00	26.34%
SUPPLIES	$800.30	$3,630.00	$16,425.00	352.48%
SERVICES AND CHARGES	$51,031.07	$101,829.00	$85,232.00	-16.30%
Total Expenditures	**$733,433.17**	**$696,072.00**	**$847,838.00**	**21.80%**

Personnel Summary

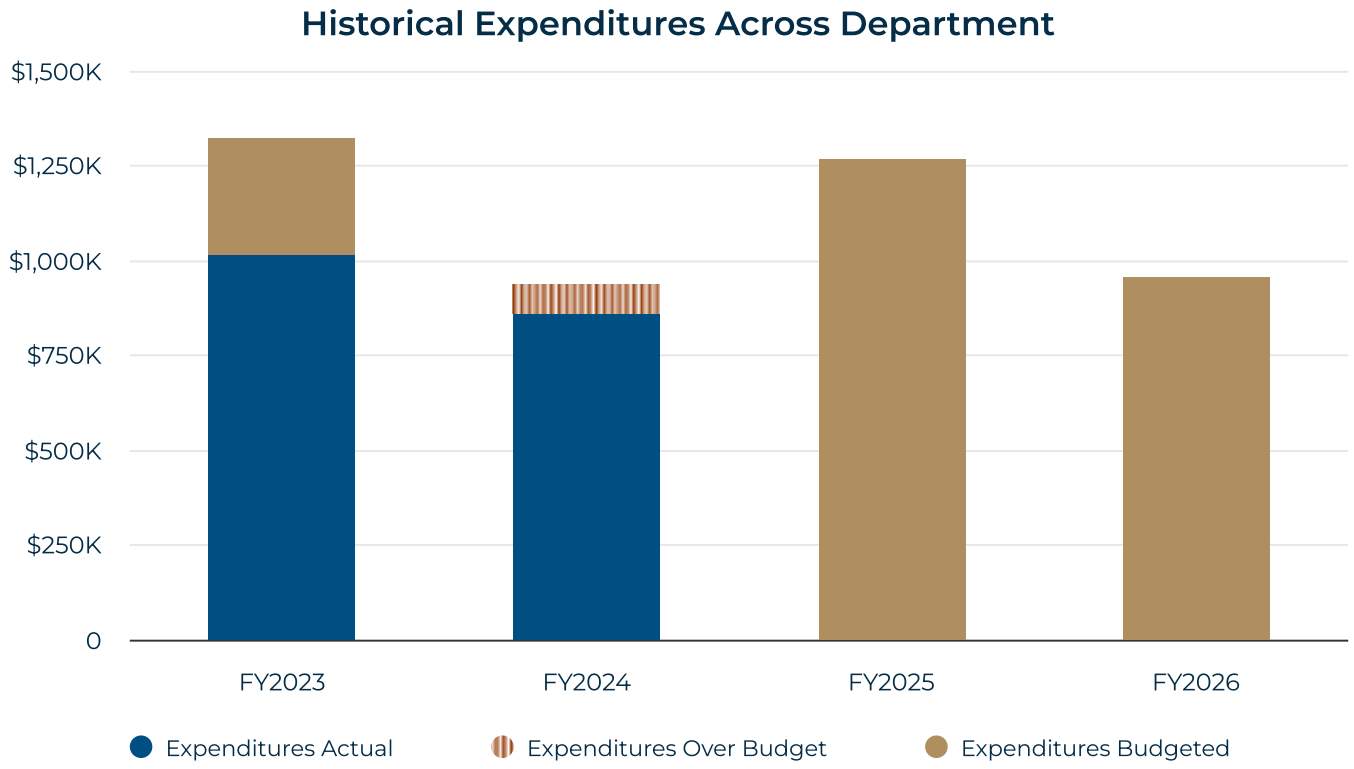
Position	FY2025	FY2026	Change
Director of Finance	1.00	1.00	0.00
Finance Manager (Academy)	1.00	1.00	0.00
Finance Manager (Town)	1.00	1.00	0.00
Accountant (Academy)	1.00	1.00	0.00
Accountant (Town)	1.00	1.00	0.00
TOTAL EMPLOYEES	5.00	5.00	5.00

Information Technology

The Information Technology Department provides comprehensive support for the Town and Westlake Academy, including management of servers, networks, cybersecurity, telecommunications, classroom and office devices, and specialized applications. The department's activities encompass daily help desk support, infrastructure maintenance, implementation of security and compliance requirements, and integration of new technologies to improve operations and instructional environments.

This year's budget reflects a continued emphasis on cybersecurity and system reliability, with resources directed toward cloud and hosted service management, infrastructure upgrades, and expanded support for the use of technology by all departments. While staffing remains unchanged, the shift in emphasis highlights the department's growing responsibilities in managing increasing ticket volumes, safeguarding digital assets, and supporting major capital projects.

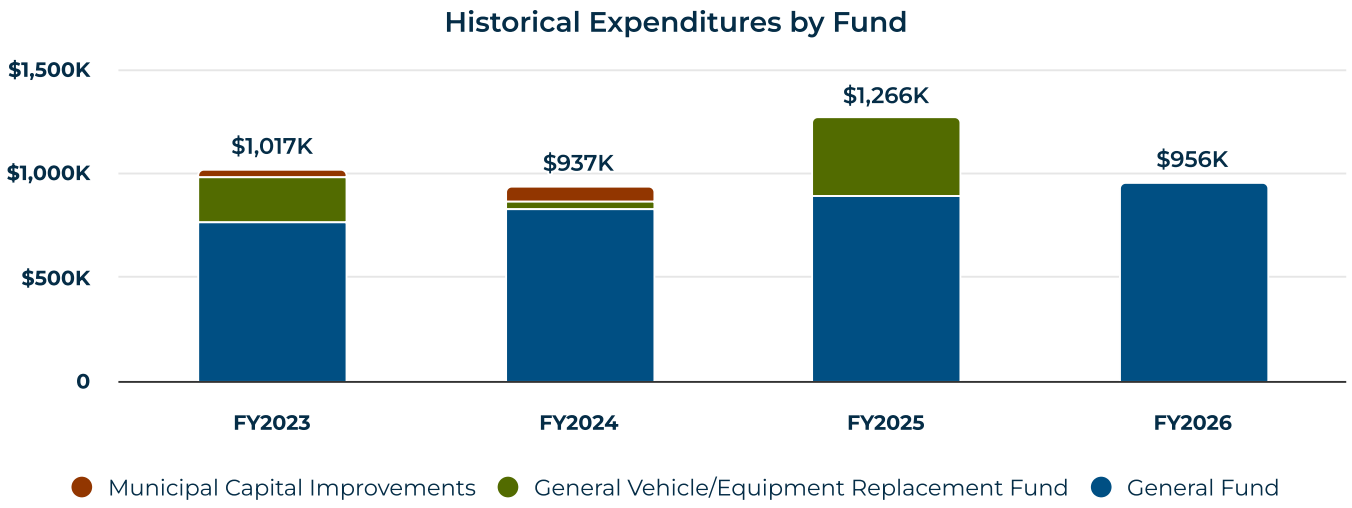
Expenditure Summary



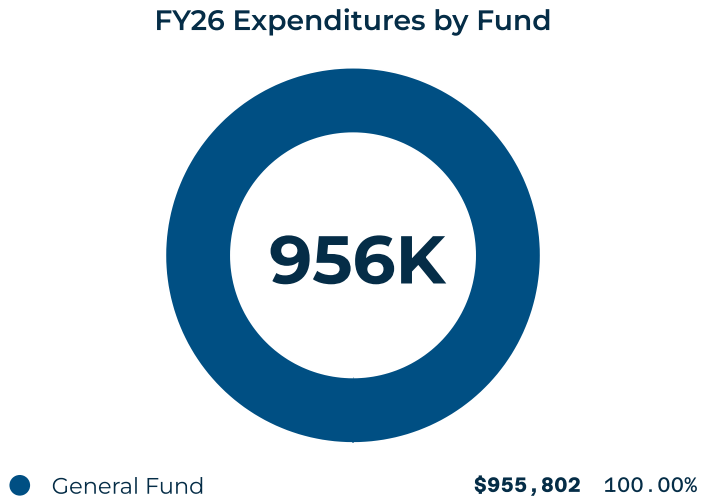
In FY2026, the Information Technology department's budgeted expenditures are $256,445, representing a significant decrease of 79.74% compared to the previous year's budgeted amount of $1.3 million in FY2025. This marks a substantial reduction in planned spending for the department.

In FY2025, actual expenditures were $784,100, which was 61.96% of the budgeted amount and reflected a 16.34% decrease from the prior period's actual spending. The FY2026 budgeted expenditures are considerably lower than both the FY2025 budgeted and actual expenditures, indicating a major shift in the department's financial planning.

Expenditures by Fund



In FY2026, the total Information Technology expenditures amounted to $256,445, representing a 67.29% decrease from the previous year's total of $784,100. The General Fund accounted for the entire budget at $256,445, which is a 58.09% decrease of $355,408 compared to its prior value of $611,853. The General Vehicle/Equipment Replacement Fund and Municipal Capital Improvements funds both dropped to zero, decreasing by $171,817 (100%) and $430 (100%), respectively, from their previous amounts of $171,817 and $430. This shift resulted in the General Fund comprising 100% of the total expenditures, up from 78.03% in the prior year, reflecting the elimination of expenditures in the other two funds.



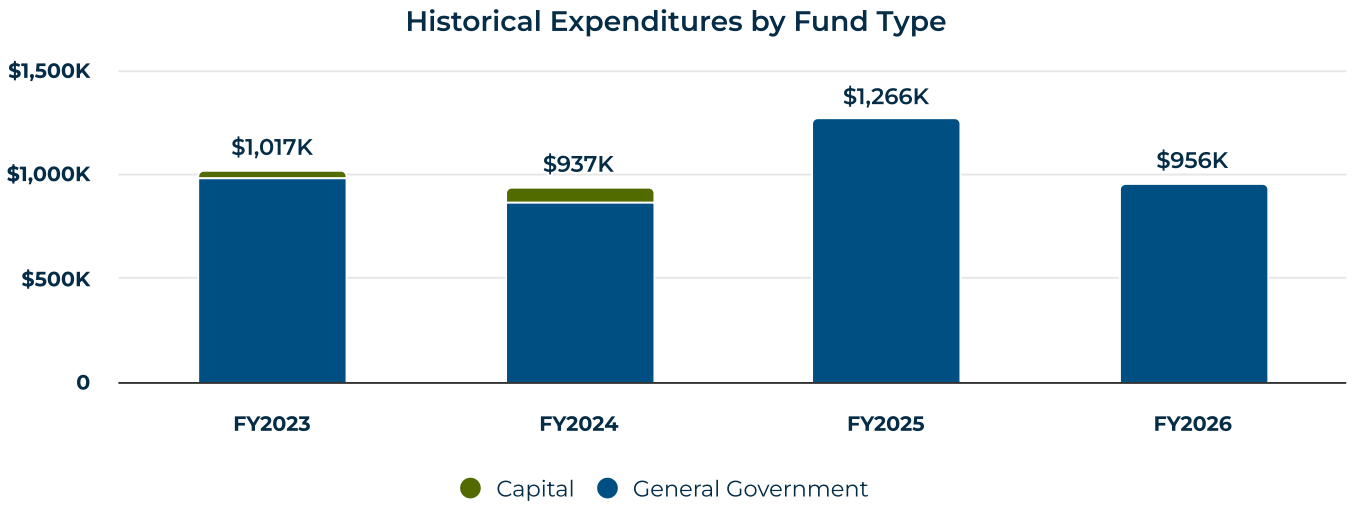
For the fiscal year, the Information Technology expenditures by fund consist solely of the General Fund, which amounts to $256,445, representing 100% of the total expenditures.

Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$1,003,261.58	$889,087.00	$955,802.00	7.50%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Vehicle/Equipment Replacement Fund	$34,476.82	$376,500.00	-	-100.00%
Municipal Capital Improvements	$33,882.09	-	-	-
Total Expenditures	**$1,071,620.49**	**$1,265,587.00**	**$955,802.00**	**-24.48%**

Expenditures by Fund Type



In FY2026, the total expenditures for Information Technology amounted to $256,445, representing a significant decrease of 67.29% from the previous year's total of $784,100. The General Government fund remained the largest category, accounting for 100% of the total expenditures at $256,445. This category experienced a substantial reduction of $527,225, or 67.28%, compared to the prior year.

The Capital fund, which previously contributed $430 or 0.05% of the total in FY2025, was eliminated entirely in FY2026, showing a 100% decrease of $430. This removal contributed to the overall decline in total expenditures.

Overall, the FY2026 budget for Information Technology reflects a marked contraction in spending, driven primarily by the large decreases in both the General Government and Capital fund categories.

FY26 Expenditures by Fund Type



General Government	**$955,802**	100.00%

For the fiscal year, the Information Technology expenditures under General Government totaled $256,445, representing 100% of the total expenditures by fund type.

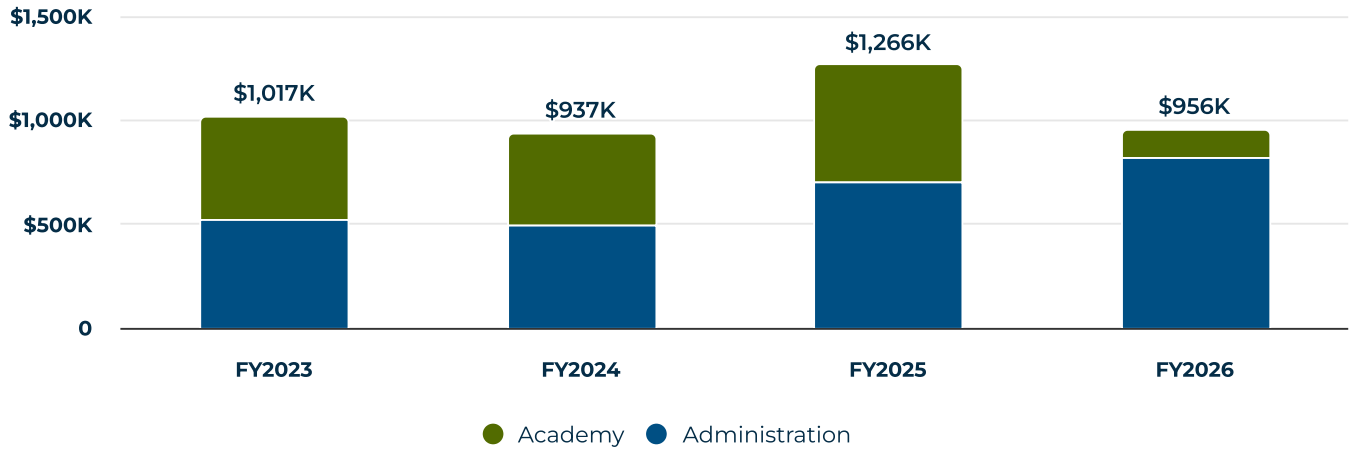
Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$1,037,738.40	$1,265,587.00	$955,802.00	-24.48%
Capital	$33,882.09	-	-	-
Total Expenditures	**$1,071,620.49**	**$1,265,587.00**	**$955,802.00**	**-24.48%**

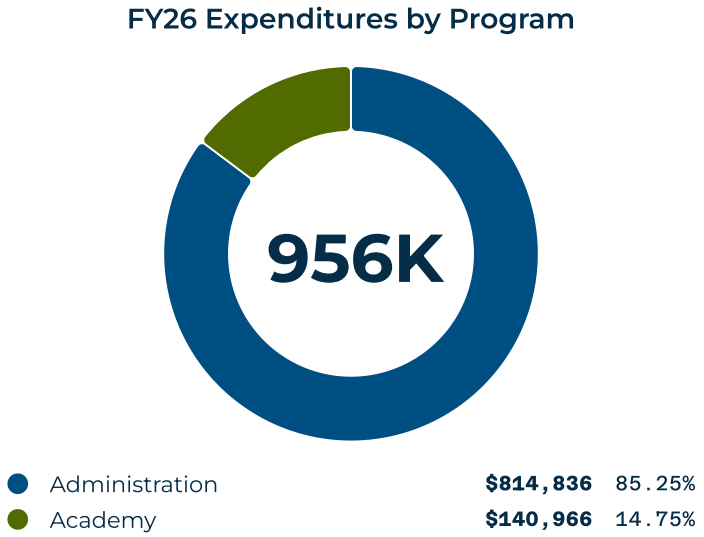
Expenditures by Program

The Town has historically included costs in support of Westlake Academy associated with the shared services model. The budgeted costs include the dedicated allocation of the Deputy Director's payroll; items previously budgeted have been moved to the Academy's operating budget in FY2026.

Historical Expenditures by Program



In FY2026, the total expenditures for Information Technology decreased significantly to $256,445, representing a 67.29% reduction from the previous year's total of $784,100. The Administration program accounted for the entire budget at $256,445, which is a 44.88% decrease from its prior amount of $465,279. The Academy program was eliminated from the budget, dropping from $318,821 to $0, a 100% decrease. This shift resulted in Administration comprising 100% of the total expenditures, compared to 59.34% in the previous year, while the Academy's share fell from 40.66% to zero.

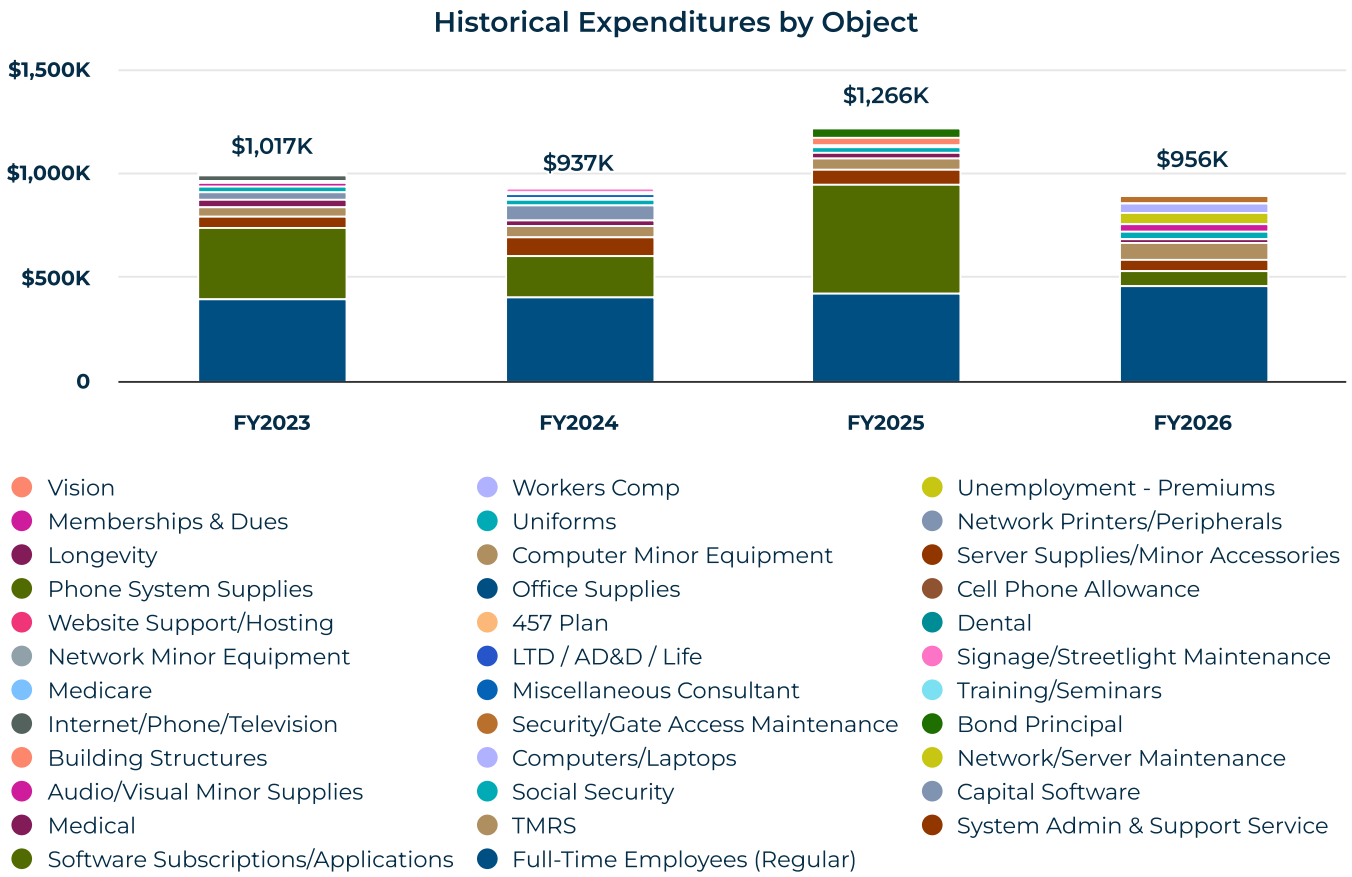


For the fiscal year, the Information Technology expenditures by program consist solely of Administration, which accounts for $256,445 or 100% of the total expenditures.

Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$682,927.80	$700,779.00	$814,836.00	16.28%
Academy	$388,692.69	$564,808.00	$140,966.00	-75.04%
Total Expenditures	**$1,071,620.49**	**$1,265,587.00**	**$955,802.00**	**-24.48%**

Expenditures by Object



The Information Technology budget for FY2026 totals $256,445, representing a significant decrease of 67.29% from the previous year's total of $784,100. The largest expenditure category in FY2026 is Software Subscriptions/Applications at $72,650, which accounts for 28.33% of the total budget but has decreased by $153,374 or 67.86% compared to the prior year.

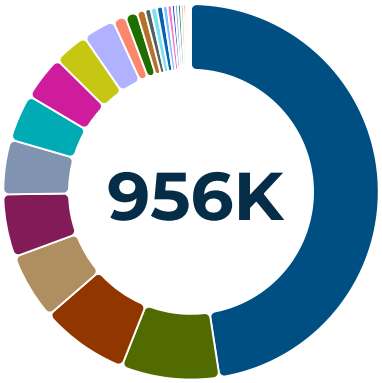
System Admin & Support Service is the second-largest category at $51,745, making up 20.18% of the total, and it has declined by $33,091 or 39.01%. Computers/Laptops and Audio/Visual Minor Supplies are notable new or increased categories, with expenditures of $45,000 (17.55% of total) and $38,500 (15.01% of total), respectively, both representing significant increases from the previous year when these categories were not listed among the top expenditures.

Training/Seminars also increased substantially to $10,500, a rise of $6,535 or 164.8%. Other smaller increases include Network Minor Equipment at $10,000, Computer Minor Equipment, Server Supplies/Minor Accessories, Phone System Supplies, and Network/Server Maintenance each at $5,000.

Several categories experienced complete elimination in FY2026 compared to FY2025. Full-Time Employees (Regular) dropped from $336,002 to $0, a 100% decrease. TMRS, Building Structures, Medical, Social Security, Medicare, Dental, and Cell Phone Allowance were also reduced to zero, reflecting decreases ranging from $1,600 to $44,707. Additionally, Capital Software and Miscellaneous Consultant expenses, which were significant in the prior year, are no longer present.

Overall, the FY2026 budget shows a marked shift away from personnel-related costs and certain capital expenditures, with increased focus on equipment and minor supplies categories. The total budget reduction and reallocation among categories highlight substantial changes in spending priorities within the Information Technology department.

FY26 Expenditures by Object



Full-Time Employees (Regular)	$454,598	47.56%
TMRS	$80,828	8.46%
Software Subscriptions/Applications	$72,650	7.60%
Network/Server Maintenance	$55,000	5.75%
System Admin & Support Service	$51,745	5.41%
Computers/Laptops	$45,000	4.71%
Audio/Visual Minor Supplies	$38,500	4.03%
Security/Gate Access Maintenance	$37,000	3.87%
Social Security	$28,521	2.98%
Medical	$26,783	2.80%
Training/Seminars	$10,500	1.10%
Network Minor Equipment	$10,000	1.05%
Medicare	$6,671	0.70%
Phone System Supplies	$5,000	0.52%
Server Supplies/Minor Accessories	$5,000	0.52%
Computer Minor Equipment	$5,000	0.52%
LTD / AD&D / Life	$3,765	0.39%
Longevity	$3,486	0.36%
457 Plan	$2,600	0.27%
Network Printers/Peripherals	$2,500	0.26%
Website Support/Hosting	$2,400	0.25%
Dental	$2,241	0.23%
Cell Phone Allowance	$1,920	0.20%
Office Supplies	$1,500	0.16%
Uniforms	$1,000	0.10%
Memberships & Dues	$650	0.07%
Unemployment - Premiums	$468	0.05%
Vision	$291	0.03%
Workers Comp	$185	0.02%

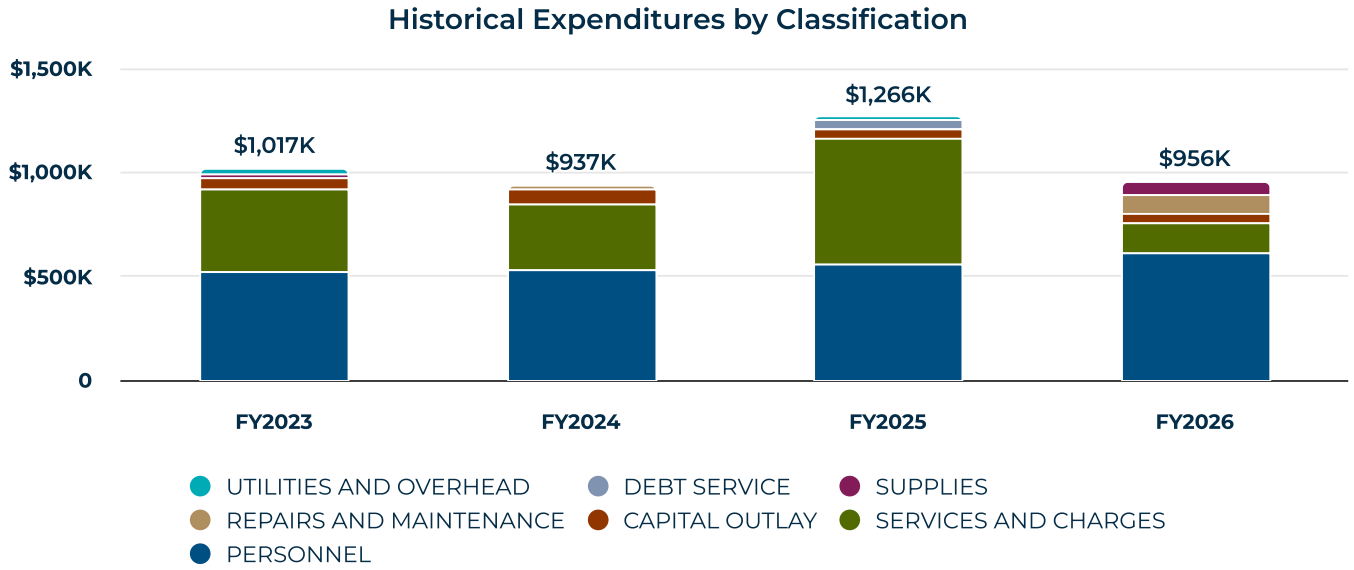
The Information Technology fiscal year expenditures by object include Software Subscriptions/Applications at $72,650, representing 28.33% of the total. System Admin & Support Service follows with $51,745, or 20.18%. Computers/Laptops account for $45,000, which is 17.55%. Audio/Visual Minor Supplies make up $38,500, or 15.01%. Training/Seminars are $10,500, comprising 4.09%. Network Minor Equipment is $10,000, or 3.9%. Computer Minor Equipment, Server Supplies/Minor Accessories, Phone System Supplies, and Network/Server Maintenance each account for $5,000, representing 1.95% each.

Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$433,112.35	$424,225.00	$454,598.00	7.16%
Cell Phone Allowance	$1,920.00	$1,920.00	$1,920.00	-
Longevity	-	-	$3,486.00	-
TMRS	$56,271.63	$56,412.00	$80,828.00	43.28%
457 Plan	$1,900.32	$2,600.00	$2,600.00	-
Social Security	$25,759.78	$26,421.00	$28,521.00	7.95%
Medicare	$6,024.49	$6,180.00	$6,671.00	7.94%
Medical	$26,549.48	$27,114.00	$26,783.00	-1.22%
Dental	$2,186.42	$2,761.00	$2,241.00	-18.83%
Vision	$259.61	$250.00	$291.00	16.40%
LTD / AD&D / Life	-	$3,765.00	$3,765.00	-
Unemployment - Premiums	$252.00	$468.00	$468.00	-
Workers Comp	-	$171.00	$185.00	8.19%
Office Supplies	$2,139.12	$1,500.00	$1,500.00	-
Uniforms	-	$600.00	$1,000.00	66.67%
Computer Minor Equipment	$1,996.20	-	$5,000.00	-
Network Minor Equipment	$40,764.58	-	$10,000.00	-
Network Printers/Peripherals	-	-	$2,500.00	-
Server Supplies/Minor Accessories	$9,933.59	-	$5,000.00	-
Phone System Supplies	-	-	$5,000.00	-
Audio/Visual Minor Supplies	$939.90	-	$38,500.00	-
Miscellaneous Consultant	-	$5,000.00	-	-100.00%
Training/Seminars	$5,504.38	$10,000.00	$10,500.00	5.00%
Memberships & Dues	$552.71	$650.00	$650.00	-
System Admin & Support Service	$85,012.79	$75,650.00	$51,745.00	-31.60%
Website Support/Hosting	$1,892.65	$2,400.00	$2,400.00	-
Software Subscriptions/Applications	$252,664.25	$517,000.00	$72,650.00	-85.95%
Security/Gate Access Maintenance	-	-	$37,000.00	-
Network/Server Maintenance	$6,429.90	-	$55,000.00	-
Internet/Phone/Television	-	$10,000.00	-	-100.00%
Bond Principal	-	$45,500.00	-	-100.00%
Building Structures	$7,908.51	$40,000.00	-	-100.00%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Computers/Laptops	$42,228.44	$5,000.00	$45,000.00	800.00%
Audio/Visual Equipment	$12,157.78	-	-	-
Capital Software	$33,882.09	-	-	-
Other Technology Equipment	$13,377.52	-	-	-
Total Expenditures	**$1,071,620.49**	**$1,265,587.00**	**$955,802.00**	**-24.48%**

Expenditures by Classification

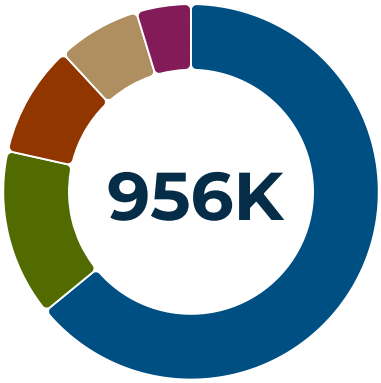


The Information Technology budget for FY2026 totals $256,445, representing a significant decrease of 67.29% from the previous year's total of $784,100. The largest expenditure category in FY2026 is Services and Charges, which accounts for 53.79% of the total at $137,945. This category decreased by $179,108, or 56.49%, compared to the prior year.

Supplies experienced the most substantial increase, rising by $67,770 or 9,277.14% to $68,500, making up 26.71% of the total budget. Capital Outlay also increased by $11,126, or 32.85%, reaching $45,000 and representing 17.55% of the budget. Repairs and Maintenance, which had no allocation in the previous year, now accounts for $5,000 or 1.95% of the total.

Personnel expenses were eliminated entirely in FY2026, dropping from $432,444 (55.15% of the total) in the prior year to $0, a 100% decrease. Utilities and Overhead remained at $0. Overall, the budget shows a marked shift away from Personnel and Services and Charges toward Supplies, Capital Outlay, and Repairs and Maintenance.

FY26 Expenditures by Classification



PERSONNEL	**$612,357**	64.07%
SERVICES AND CHARGES	**$137,945**	14.43%
REPAIRS AND MAINTENANCE	**$92,000**	9.63%
SUPPLIES	**$68,500**	7.17%
CAPITAL OUTLAY	**$45,000**	4.71%

For the fiscal year, Information Technology expenditures by classification include $137,945 for SERVICES AND CHARGES, representing 53.79% of the total. SUPPLIES account for $68,500 or 26.71%. CAPITAL OUTLAY expenditures are $45,000, making up 17.55%, while REPAIRS AND MAINTENANCE total $5,000, which is 1.95% of the expenditures.

Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$554,236.08	$552,287.00	$612,357.00	10.88%
SUPPLIES	$55,773.39	$2,100.00	$68,500.00	3,161.90%
SERVICES AND CHARGES	$345,626.78	$610,700.00	$137,945.00	-77.41%
REPAIRS AND MAINTENANCE	$6,429.90	-	$92,000.00	-
UTILITIES AND OVERHEAD	-	$10,000.00	-	-100.00%
DEBT SERVICE	-	$45,500.00	-	-100.00%
CAPITAL OUTLAY	$109,554.34	$45,000.00	$45,000.00	-
Total Expenditures	**$1,071,620.49**	**$1,265,587.00**	**$955,802.00**	**-24.48%**

Personnel Summary

Position	FY2025	FY2026	Change
Director of Information Technology	1.00	1.00	0.00
Deputy Director of Information Technology	1.00	1.00	0.00
Network Administrator	1.00	1.00	0.00
Database Administrator	1.00	1.00	0.00
TOTAL EMPLOYEES	4.00	4.00	0.00

The Information Technology Department is staffed by five full-time employees: the Director of Information Technology, Deputy Director of Information Technology, Network Administrator, Database Administrator, and IT Coordinator. This team supports all municipal and Academy technology operations, balancing daily service needs with long-term infrastructure and security planning. The IT Coordinator is budgeted entirely within the Academy's operating budget.

The department provides support for approximately 1,500 staff and student devices, in addition to servers, network infrastructure, wireless systems, telephony, security platforms, and specialized applications. The team also manages the implementation and maintenance of cybersecurity initiatives in compliance with State requirements and industry best practices.

Over the past five years, service demands have increased significantly, as reflected in help desk ticket volume growth of 17% in the past year and 42% since 2020, expansion of cloud/hosted applications, and a rising number of Town and Academy projects with technology-related needs. These trends highlight the growing reliance on IT resources across both municipal operations and instructional environments.

The IT Department remains focused on ensuring reliable daily operations, strengthening cybersecurity, and supporting the successful execution of capital projects that enhance the Town’s and Academy’s technology capabilities.

Communications

The Communications team is a shared services provider for the Town of Westlake and Westlake Academy. We use multiple platforms to convey our messages. Facebook, Twitter, Instagram, YouTube, Nextdoor, websites, emails, text alerts, livestreaming, print, and mailers are all used regularly to reach as many of our target audience as possible. The analytics behind these platforms show that we're having great success in our efforts. Some of those include:

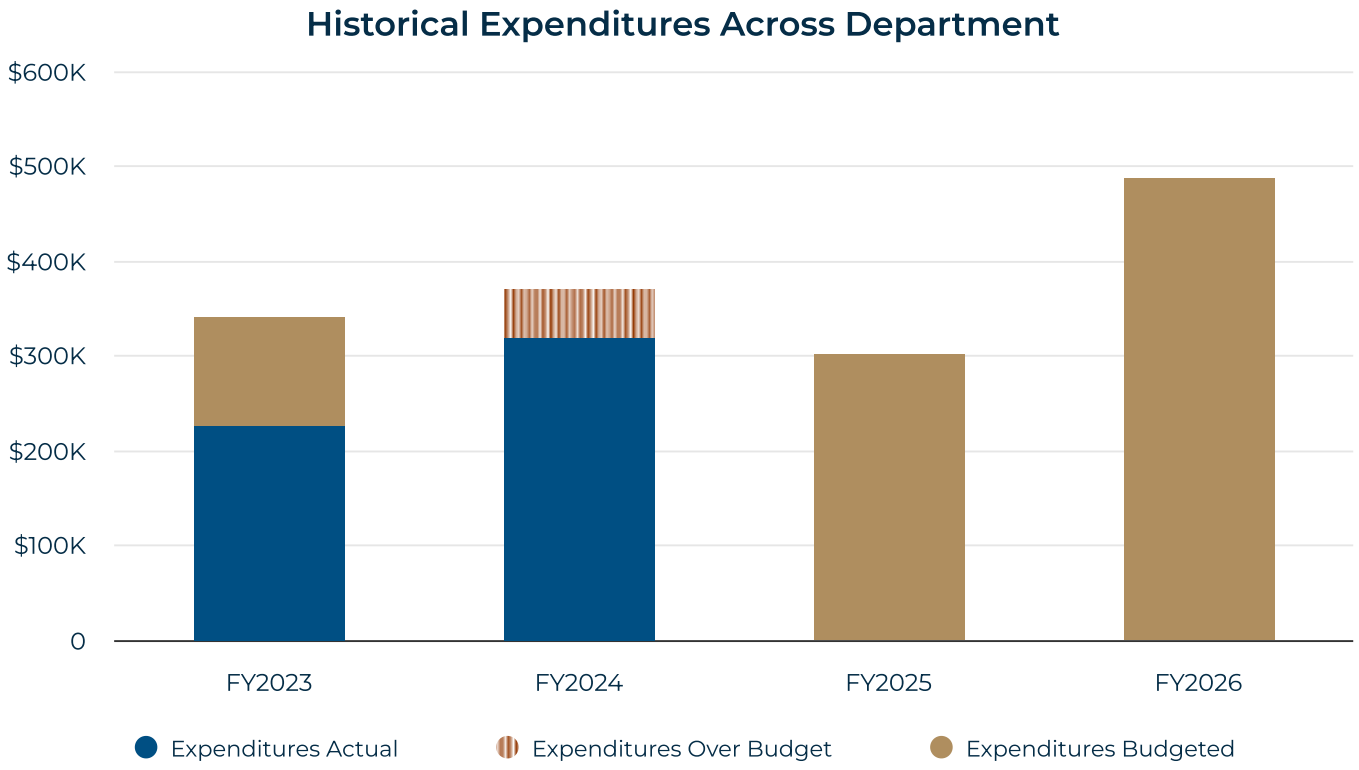
- **Facebook:** We've grown our followers every month for over eight years, and our average reach continues to increase from the previous year.
- **Emails:** Our open rate for emails sent is an astounding 82%, compared to the industry average of just 38%. Our email campaigns have been submitted for awards to the Texas Association of Municipal Information Officers in recognition of their enormous and continued success.
- **Videos:** We continue to produce more videos than in the previous year, collaborating with each department at the Town and Academy. These videos are educational, promotional, and creative. They help tell our story in a visual way that is easy to understand and is often entertaining. Our videos have also been nominated for awards.

The use of these platforms clearly resonates with our target audience. The Communications team continues to receive high marks in recent surveys sent to residents and parents. We could not have achieved this quality of service without the support of our Council and Town Manager. They've allowed us to budget for the proper number of staff and much-needed tools to deliver the quality of communications our stakeholders have come to expect and deserve.

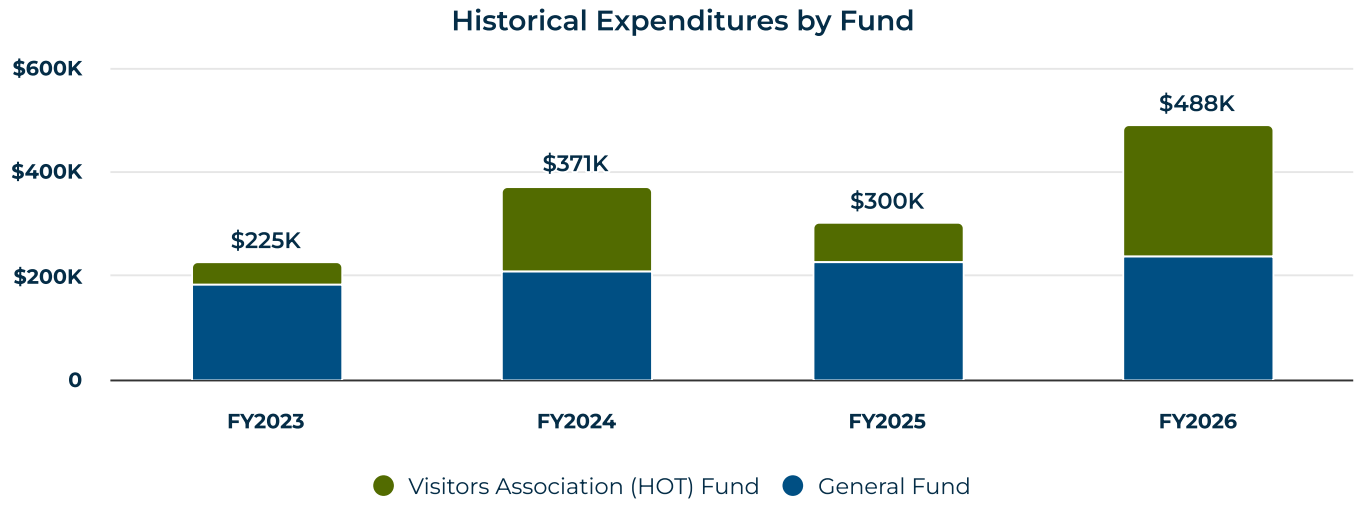
We also depend heavily on the Council to help tell our story; that's why it is so important to educate the Council on all that's happening around Town so they can help spread the word. Working with the Council is vital to the success of our Communications team. In fact, that partnership is a significant point of emphasis in our latest Strategic Plan.

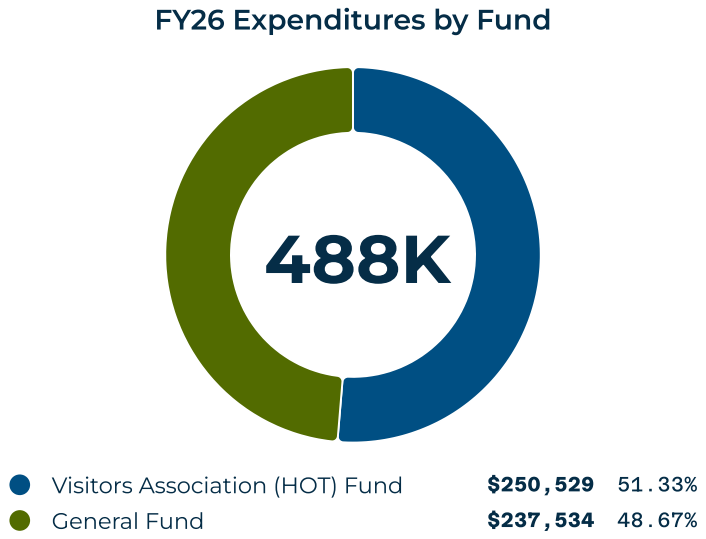
The Communications team, along with our Council, is helping bring Westlake together!

Expenditure Summary



Expenditures by Fund

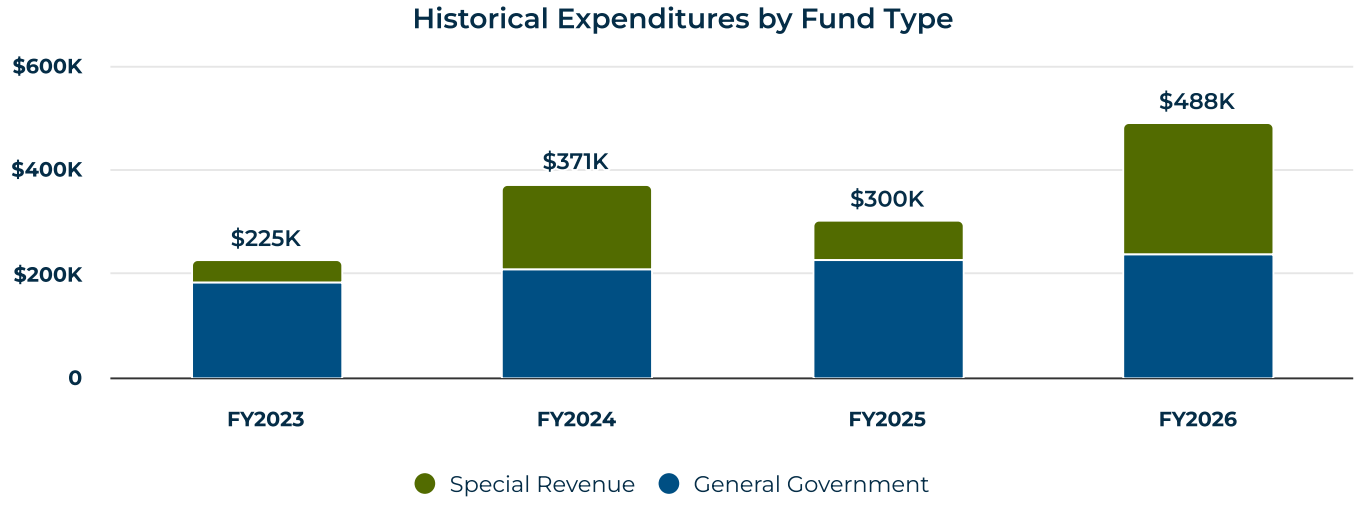




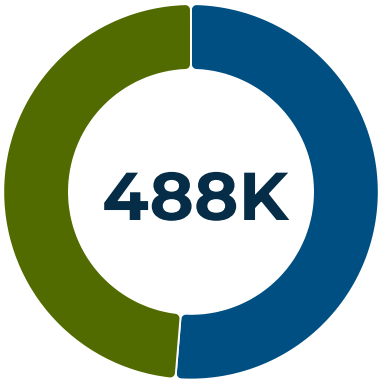
Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$371,491.19	$224,844.00	$237,534.00	5.64%
Visitors Association (HOT) Fund	$176,156.45	$75,500.00	$250,529.00	231.83%
Total Expenditures	**$547,647.64**	**$300,344.00**	**$488,063.00**	**62.50%**

Expenditures by Fund Type



FY26 Expenditures by Fund Type



Special Revenue	$250,529	51.33%
General Government	$237,534	48.67%

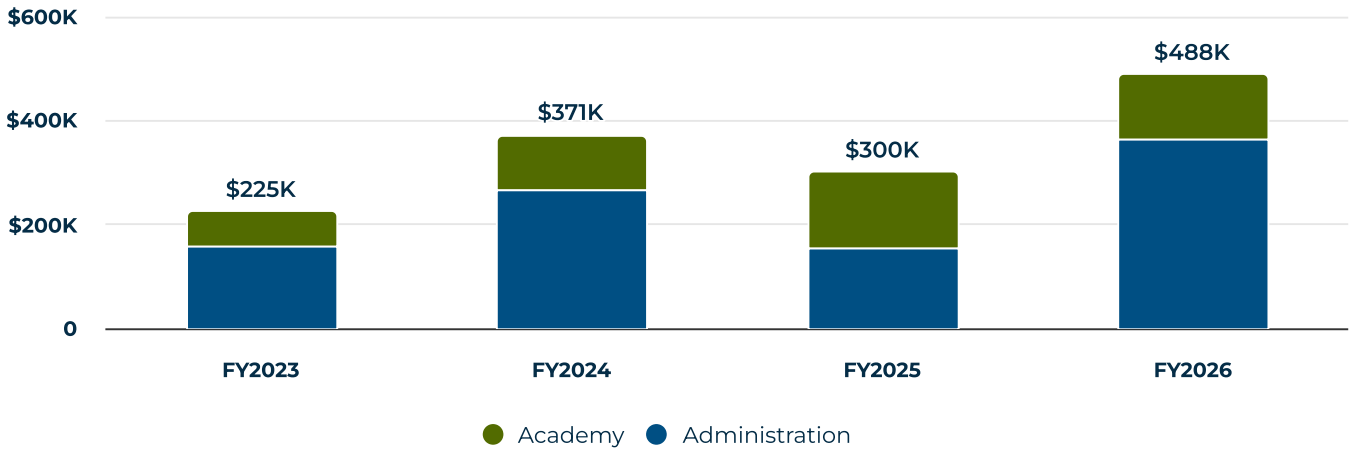
Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$371,491.19	$224,844.00	$237,534.00	5.64%
Special Revenue	$176,156.45	$75,500.00	$250,529.00	231.83%
Total Expenditures	**$547,647.64**	**$300,344.00**	**$488,063.00**	**62.50%**

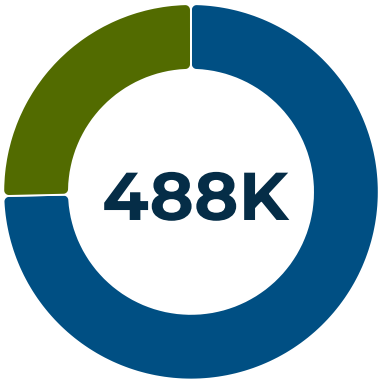
Expenditures by Program

The Town has historically included costs in support of Westlake Academy associated with the shared services model. The budgeted costs include the direct allocation of the Communications Manager's payroll; items previously budgeted in the Town's shared services program have been moved to the Academy's operating budget in FY2026.

Historical Expenditures by Program



FY26 Expenditures by Program

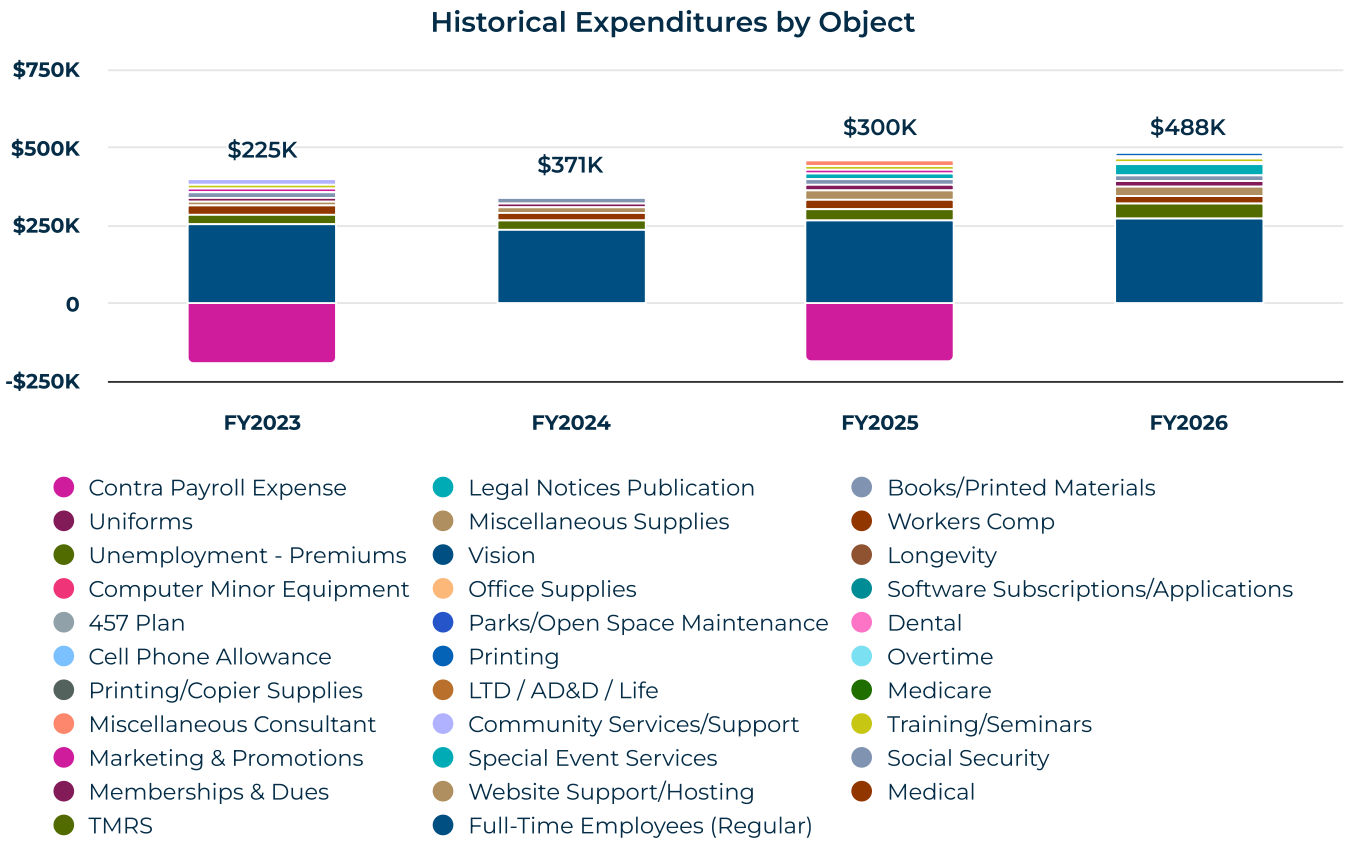


Administration	**$364,306**	74.64%
Academy	**$123,757**	25.36%

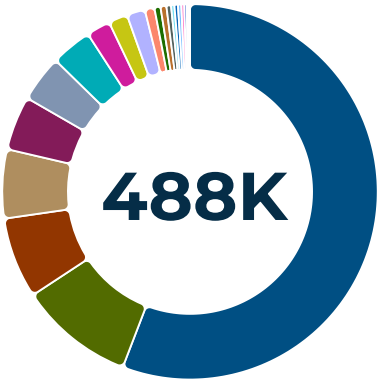
Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$268,733.76	$154,616.00	$364,306.00	135.62%
Academy	$278,913.88	$145,728.00	$123,757.00	-15.08%
Total Expenditures	**$547,647.64**	**$300,344.00**	**$488,063.00**	**62.50%**

Expenditures by Object



FY26 Expenditures by Object



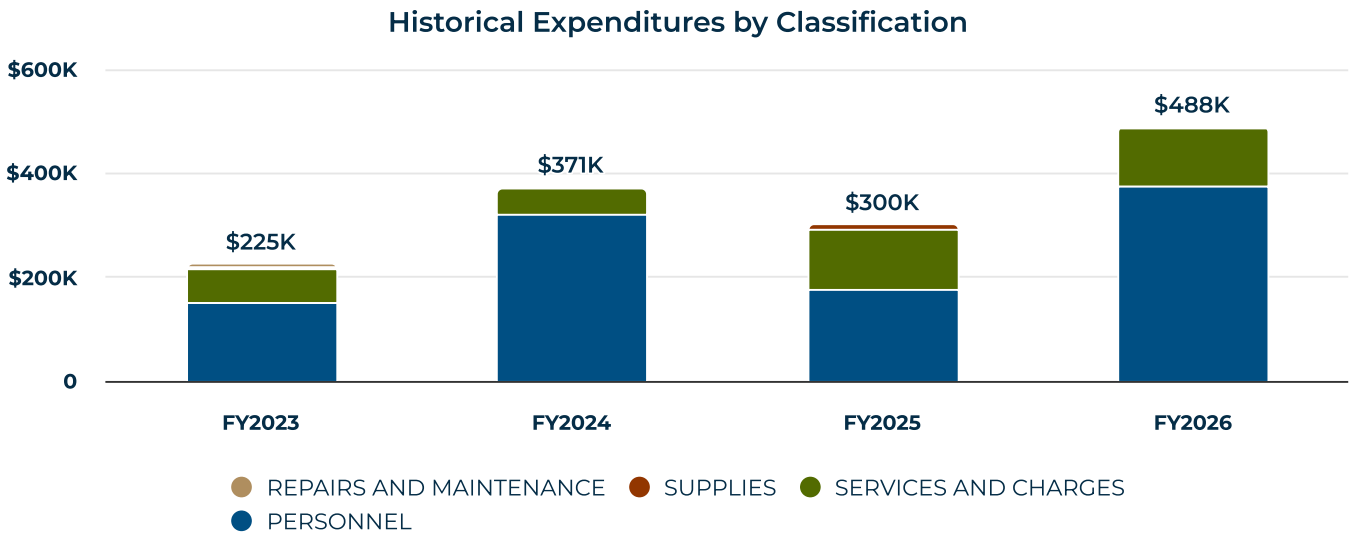
Full-Time Employees (Regular)	**$272,452**	55.82%
TMRS	**$48,443**	9.93%
Special Event Services	**$34,000**	6.97%
Website Support/Hosting	**$29,000**	5.94%
Medical	**$22,718**	4.65%
Memberships & Dues	**$19,625**	4.02%
Social Security	**$17,200**	3.52%
Marketing & Promotions	**$10,000**	2.05%
Printing	**$8,000**	1.64%
Training/Seminars	**$7,703**	1.58%
Medicare	**$4,023**	0.82%
LTD / AD&D / Life	**$2,567**	0.53%
Community Services/Support	**$2,500**	0.51%
457 Plan	**$1,950**	0.40%
Cell Phone Allowance	**$1,440**	0.30%
Overtime	**$1,440**	0.30%
Dental	**$1,410**	0.29%
Computer Minor Equipment	**$1,200**	0.25%
Longevity	**$1,078**	0.22%
Office Supplies	**$600**	0.12%
Unemployment - Premiums	**$352**	0.07%
Vision	**$250**	0.05%
Workers Comp	**$112**	0.02%

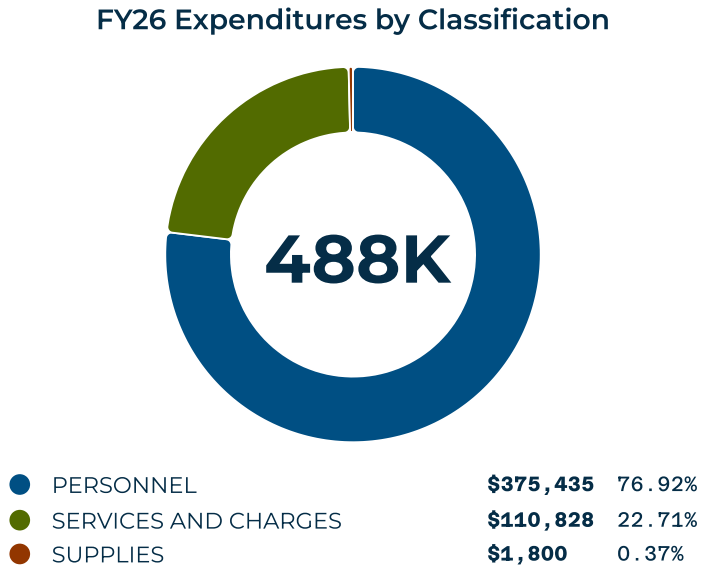
Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$249,377.33	$266,787.00	$272,452.00	2.12%
Overtime	$19,707.46	$1,000.00	$1,440.00	44.00%
Cell Phone Allowance	$2,880.00	$2,880.00	$1,440.00	-50.00%
Longevity	-	-	$1,078.00	-
TMRS	$35,211.59	$35,476.00	$48,443.00	36.55%
457 Plan	$975.00	$1,950.00	$1,950.00	-
Social Security	$16,245.87	$16,782.00	$17,200.00	2.49%
Medicare	$3,799.42	$3,925.00	$4,023.00	2.50%
Medical	$22,765.34	$27,771.00	$22,718.00	-18.20%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Dental	$1,415.93	$2,357.00	$1,410.00	-40.18%
Vision	$230.72	$250.00	$250.00	-
LTD / AD&D / Life	-	$2,566.00	$2,567.00	0.04%
Unemployment - Premiums	$94.50	$351.00	$352.00	0.28%
Workers Comp	-	$109.00	$112.00	2.75%
Contra Payroll Expense	-	-$188,519.00	-	-100.00%
Office Supplies	$73.05	$600.00	$600.00	-
Printing/Copier Supplies	$5,208.75	$8,000.00	-	-100.00%
Uniforms	$307.00	-	-	-
Computer Minor Equipment	-	-	$1,200.00	-
Miscellaneous Consultant	$1,800.00	$20,000.00	-	-100.00%
Printing	-	-	$8,000.00	-
Special Event Services	$5,406.09	$15,000.00	$34,000.00	126.67%
Community Services/Support	$132,479.26	$2,500.00	$2,500.00	-
Marketing & Promotions	$3,317.33	$15,000.00	$10,000.00	-33.33%
Legal Notices Publication	$491.12	-	-	-
Training/Seminars	$3,709.97	$9,820.00	$7,703.00	-21.56%
Memberships & Dues	$18,420.11	$22,639.00	$19,625.00	-13.31%
Website Support/Hosting	$22,612.43	$29,000.00	$29,000.00	-
Software Subscriptions/Applications	$1,119.37	$4,100.00	-	-100.00%
Total Expenditures	**$547,647.64**	**$300,344.00**	**$488,063.00**	**62.50%**

Expenditures by Classification

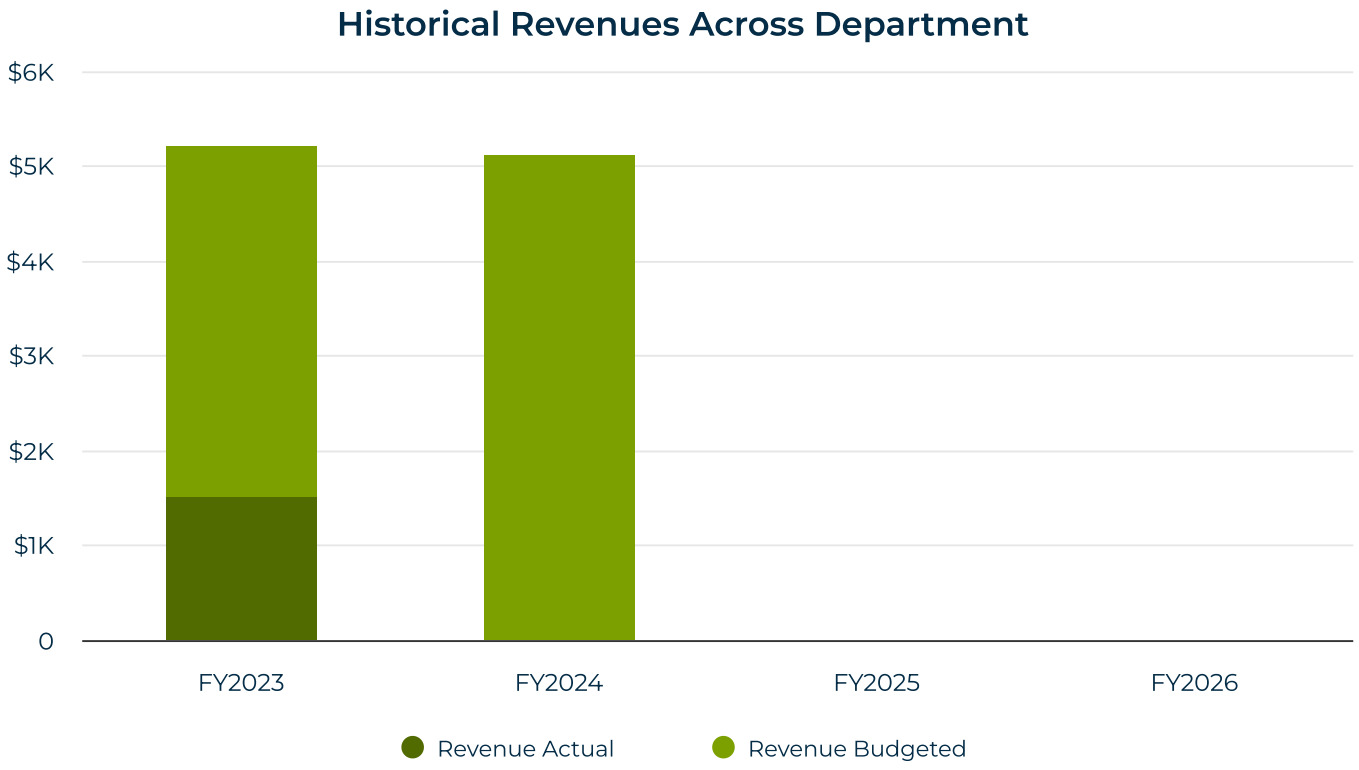




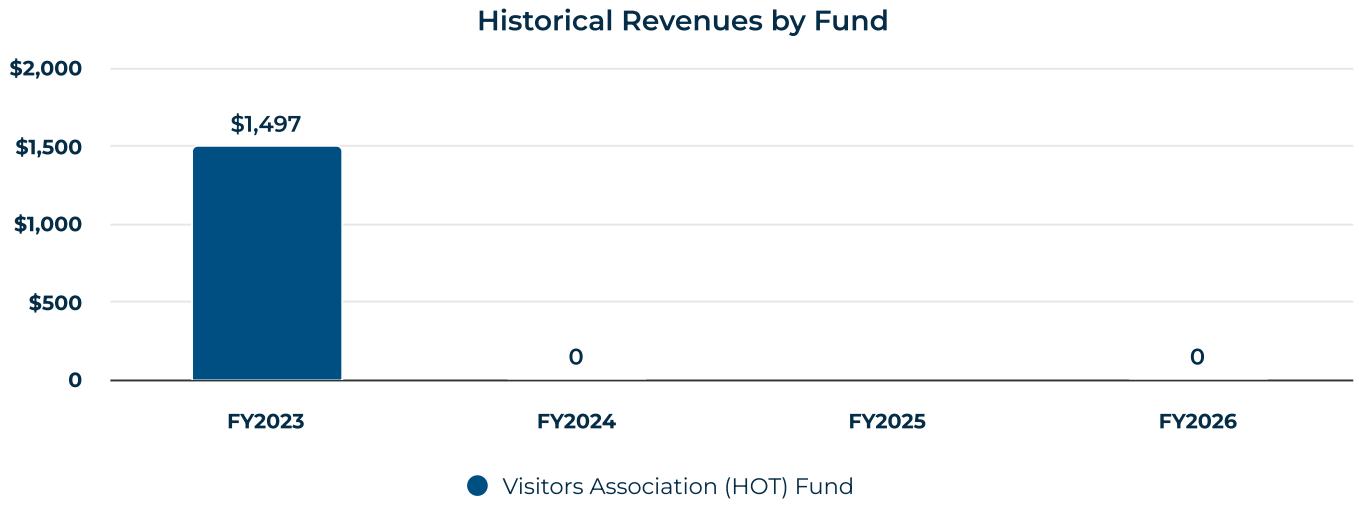
Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$352,703.16	$173,685.00	$375,435.00	116.16%
SUPPLIES	$5,588.80	$8,600.00	$1,800.00	-79.07%
SERVICES AND CHARGES	$189,355.68	$118,059.00	$110,828.00	-6.12%
Total Expenditures	**$547,647.64**	**$300,344.00**	**$488,063.00**	**62.50%**

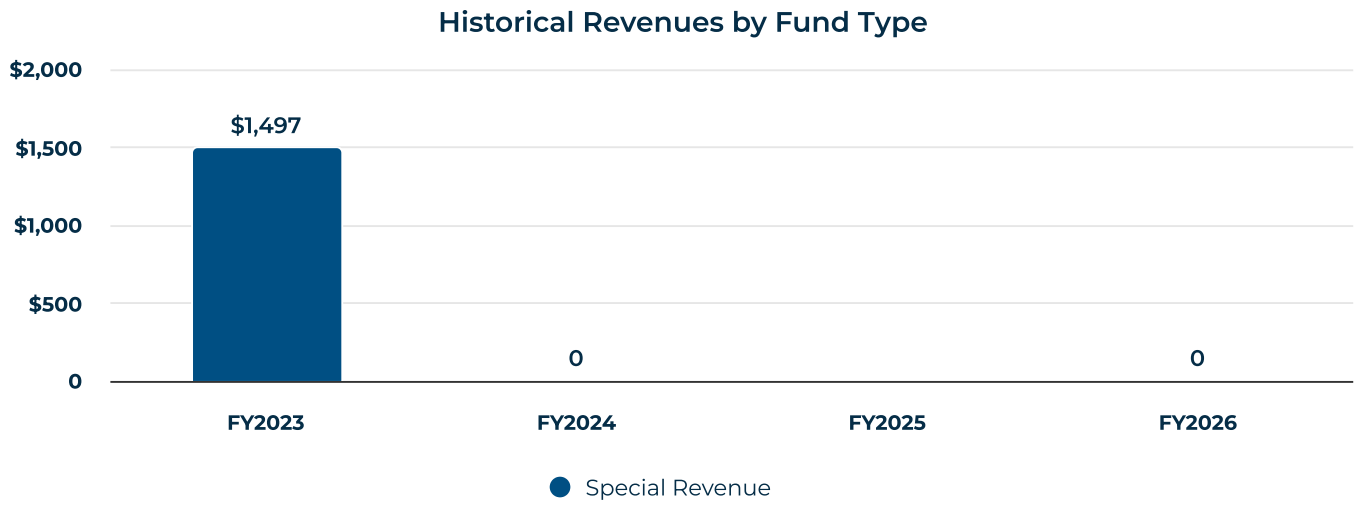
Revenue Summary



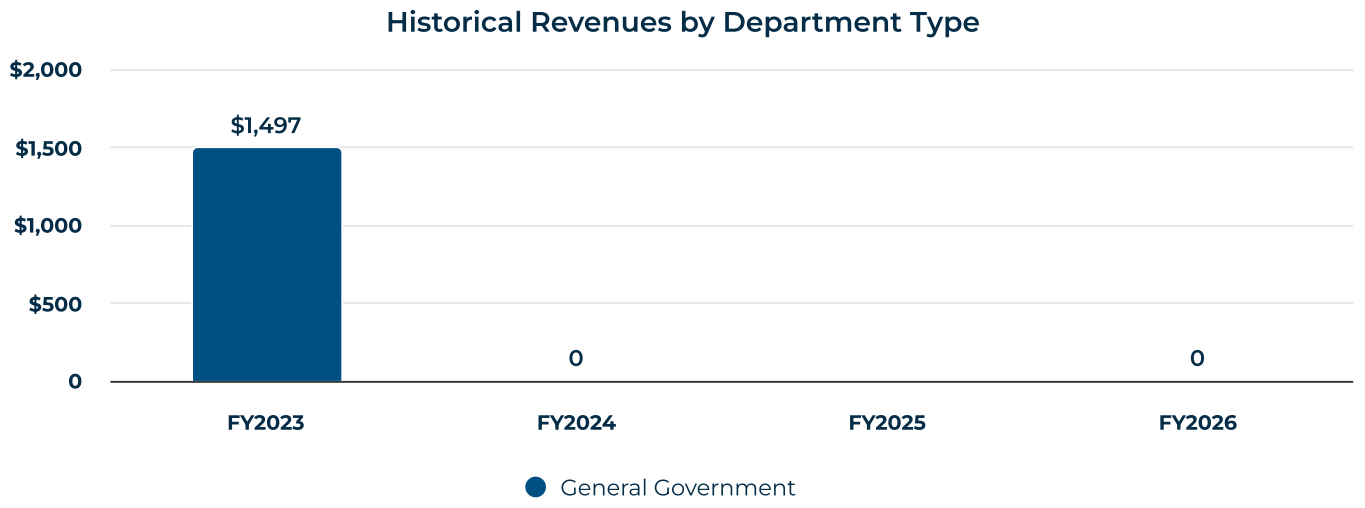
Revenues by Fund



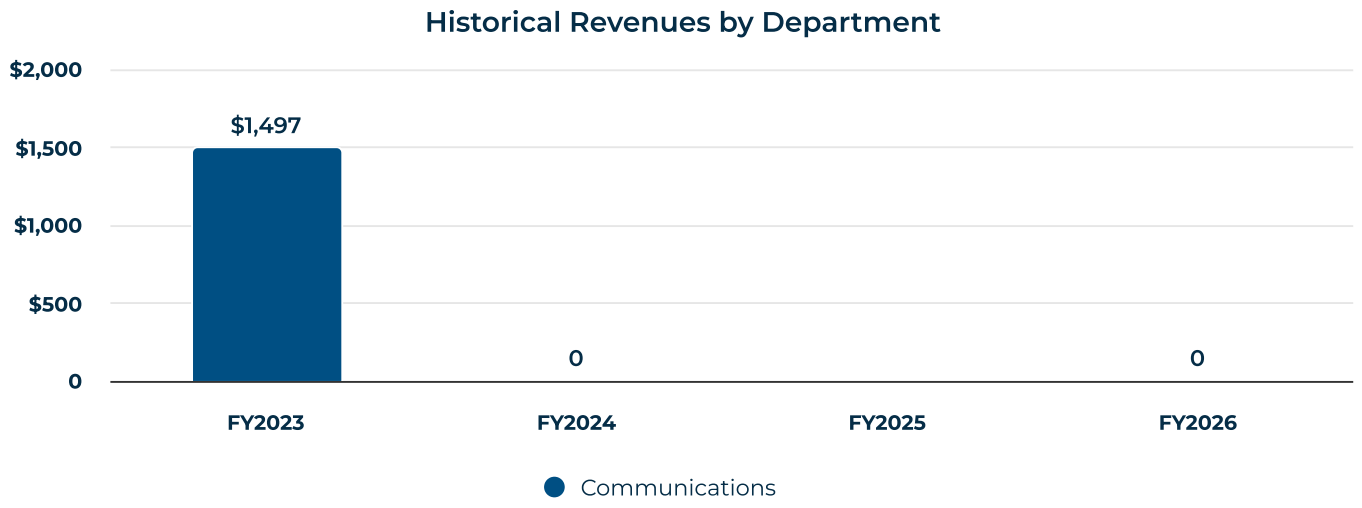
Revenues by Fund Type



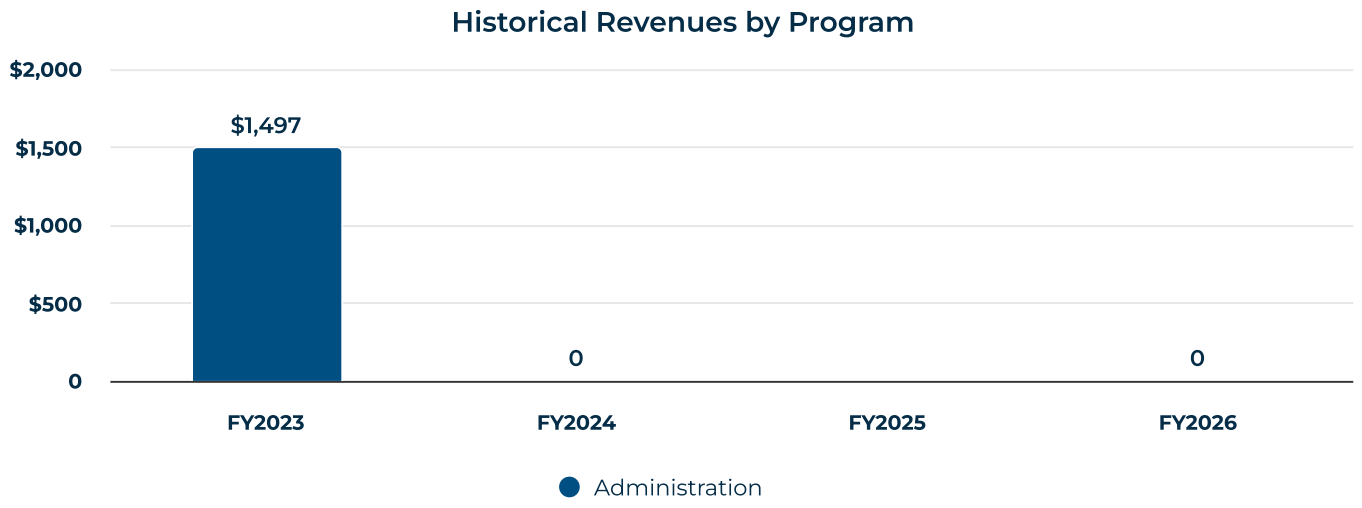
Revenues by Department Type



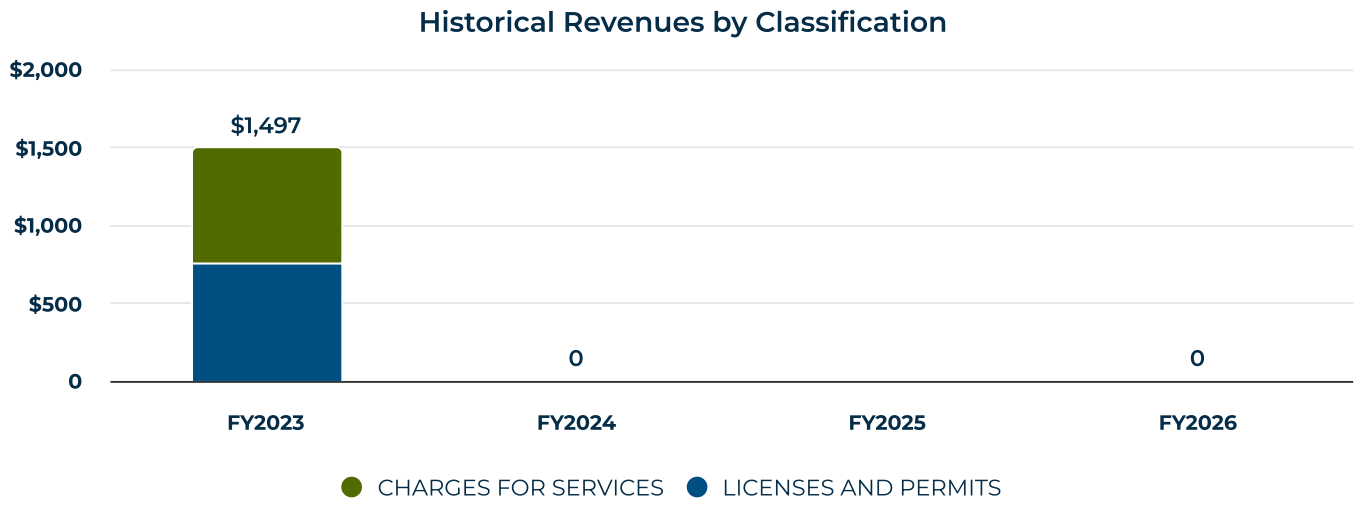
Revenues by Department



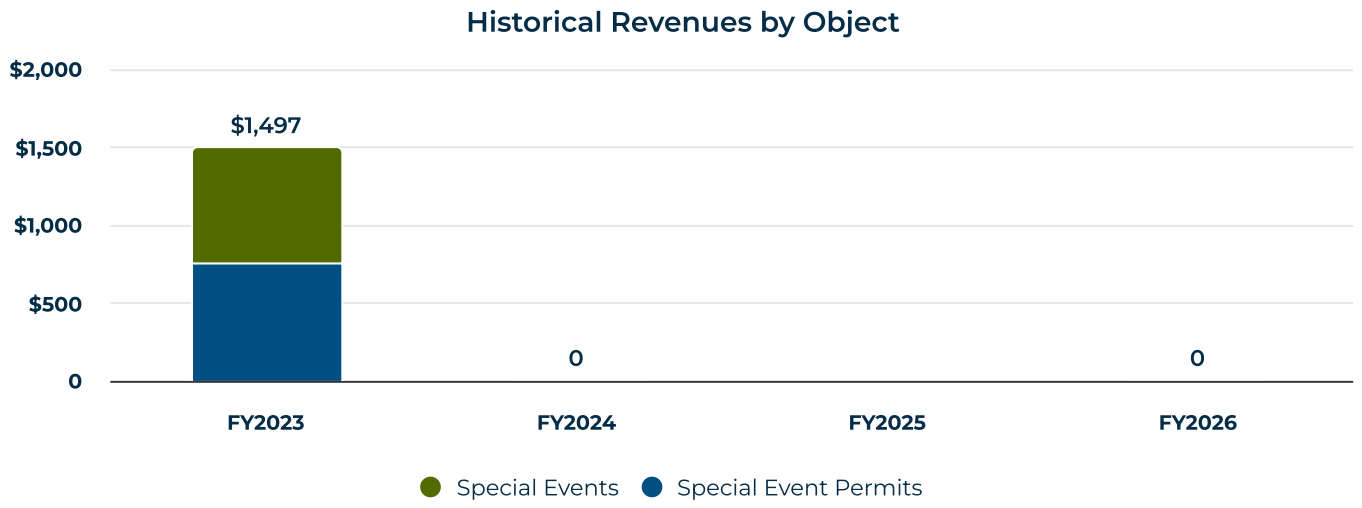
Revenues by Program



Revenues by Classification



Revenues by Object



Personnel Summary

Positions	FY2025	FY2026	Change
Director of Communications	1.00	1.00	0.00
Communications Manager	1.00	1.00	0.00
Communications Specialist	1.00	1.00	0.00
TOTAL EMPLOYEES	3.00	3.00	0.00

The Communications Department consists of three members: the Director, the Communications Manager, who works at Westlake Academy, and the Communications Specialist, who is housed at Town Hall. All three serve the needs of municipal and academic communications in various ways.

While the Communications Specialist focuses mainly on the Town's needs and the Communications Manager primarily on the school's, there is still considerable overlap. The three work hand in hand to deliver the highest quality of communications to our residents, parents, and stakeholders.

Fire

The Westlake Fire-EMS Department delivers an all-hazards response model, providing pre-hospital medical care, hazardous materials mitigation, traffic accident response, utility-related incident management, technical rescue, social service support, and response to acts of hostility or terrorism. To fulfill this mission, the department is organized into four primary divisions: Administration, Risk Reduction, Operations, and Emergency Management.

Administration Division
The Administration Division oversees the overall management of the department. Its responsibilities include personnel management, records and budget oversight, and long-range strategic planning.

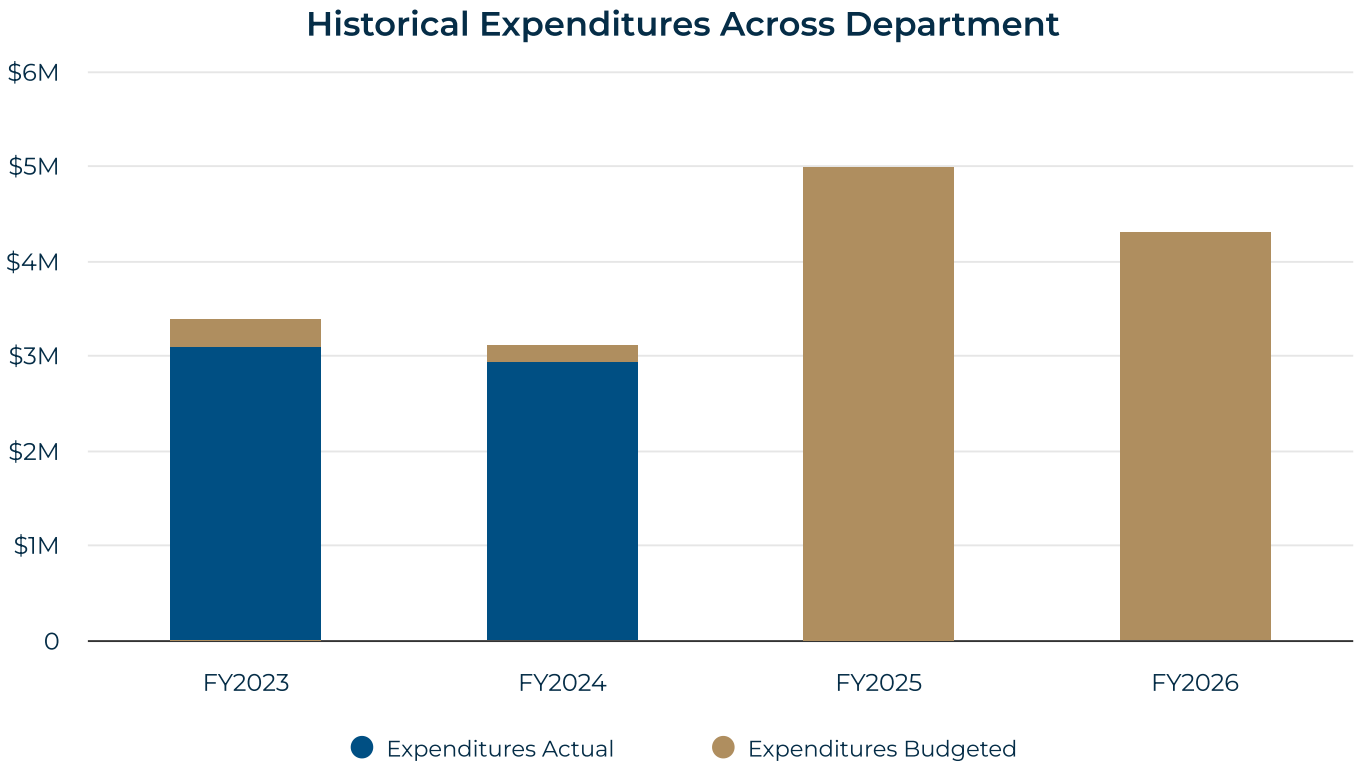
Risk Reduction Division
Led by the Deputy Chief – Fire Marshal, the Risk Reduction Division ensures compliance with fire codes through plan reviews, inspections, and system testing. The division also leads public education initiatives, including CPR courses, *Stop the Bleed* training, and car seat installations and inspections.

Operations Division
The Operations Division is responsible for responding to both emergency and non-emergency service calls. Personnel within this division must maintain the minimum training and certification standards set by the Texas Commission on Fire Protection (TCFP) and the Texas Department of State Health Services (TDSHS). In addition, the division adheres to industry best practices to ensure effective and professional service delivery.

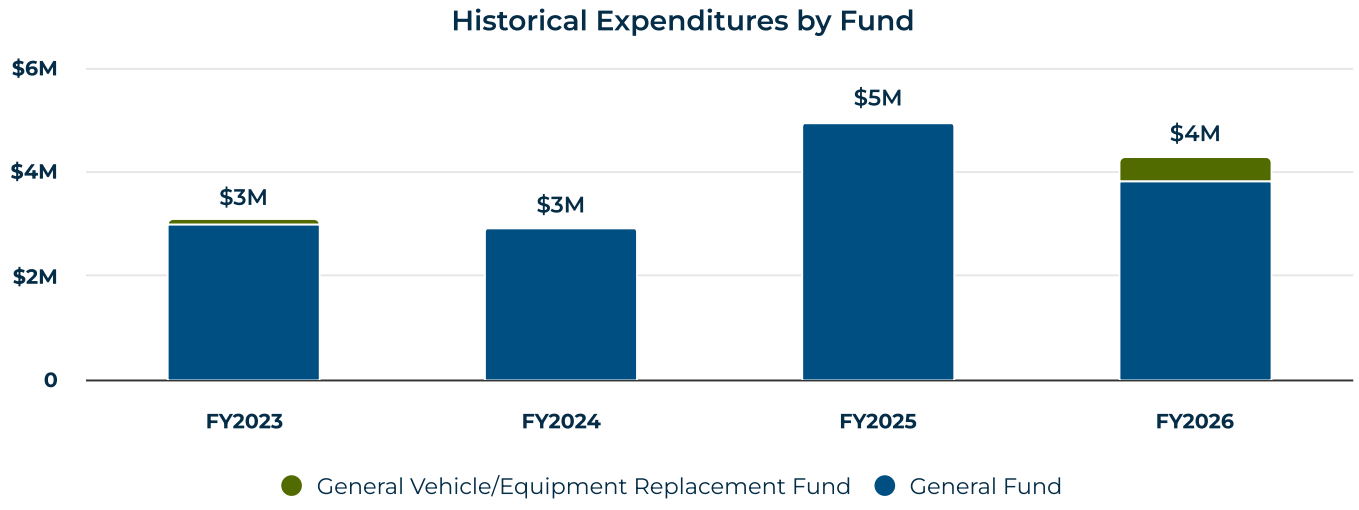
Emergency Management Division
Managed by the Fire Chief, the Emergency Management Division works in coordination with local jurisdictions, Tarrant County, Denton County, and the Texas Division of Emergency Management. The division focuses on preparing for, responding to, and recovering from emergencies and disasters, as well as developing plans and programs to reduce their potential impact.



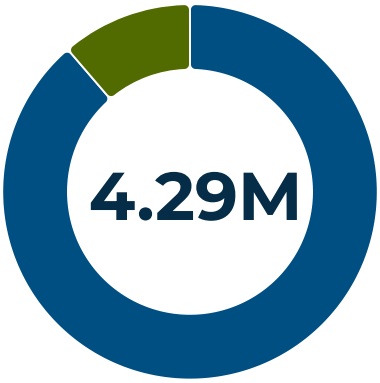
Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



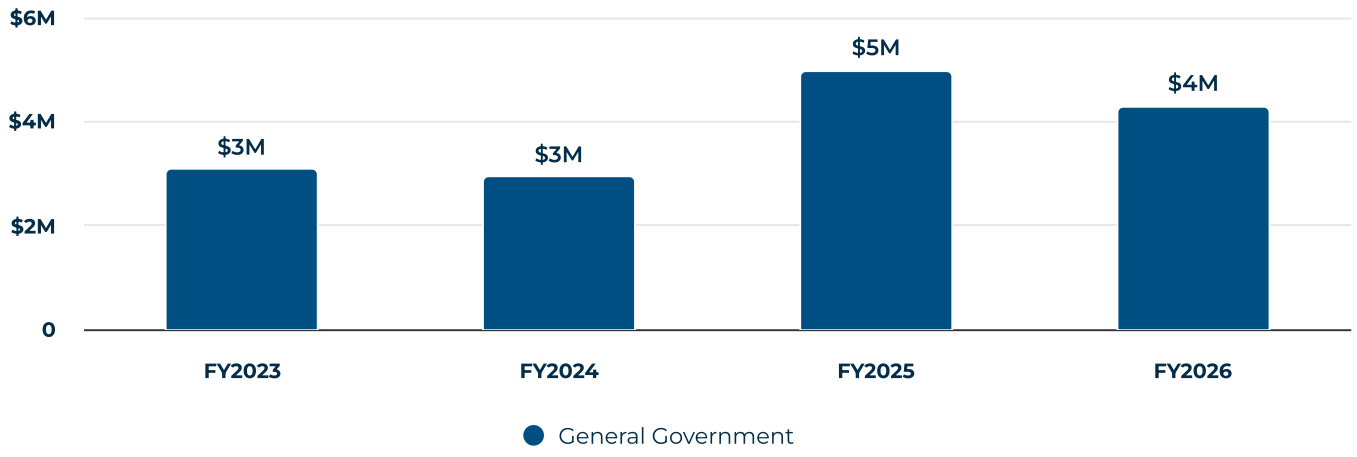
General Fund	$3,809,798	88.71%
General Vehicle/Equipment Replacement Fund	$485,000	11.29%

Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$3,260,760.57	$4,941,025.00	$3,809,798.00	-22.89%
General Vehicle/Equipment Replacement Fund	$1,293,322.85	$40,000.00	$485,000.00	1,112.50%
Total Expenditures	**$4,554,083.42**	**$4,981,025.00**	**$4,294,798.00**	**-13.78%**

Expenditures by Fund Type

Historical Expenditures by Fund Type



FY26 Expenditures by Fund Type



General Government	**$4,294,798**	100.00%

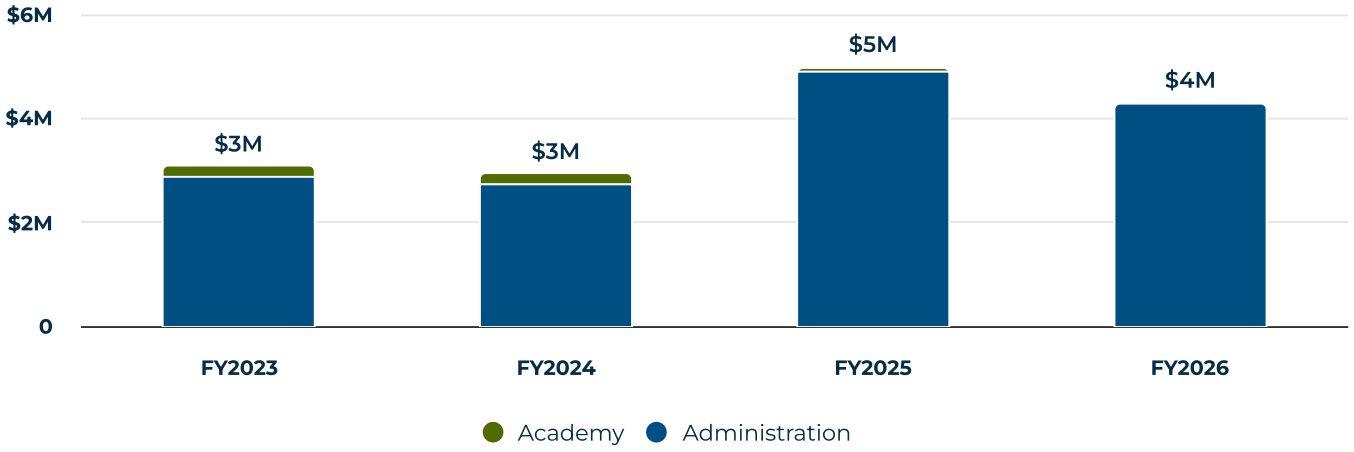
Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$4,554,083.42	$4,981,025.00	$4,294,798.00	-13.78%
Total Expenditures	**$4,554,083.42**	**$4,981,025.00**	**$4,294,798.00**	**-13.78%**

Expenditures by Program

The Town has historically included costs in support of Westlake Academy associated with the shared services model. These costs included the allocation of a Firefighter/Paramedic's payroll to reflect time spent at the Academy; this position has been removed from the operating budget in FY2026.

Historical Expenditures by Program



FY26 Expenditures by Program

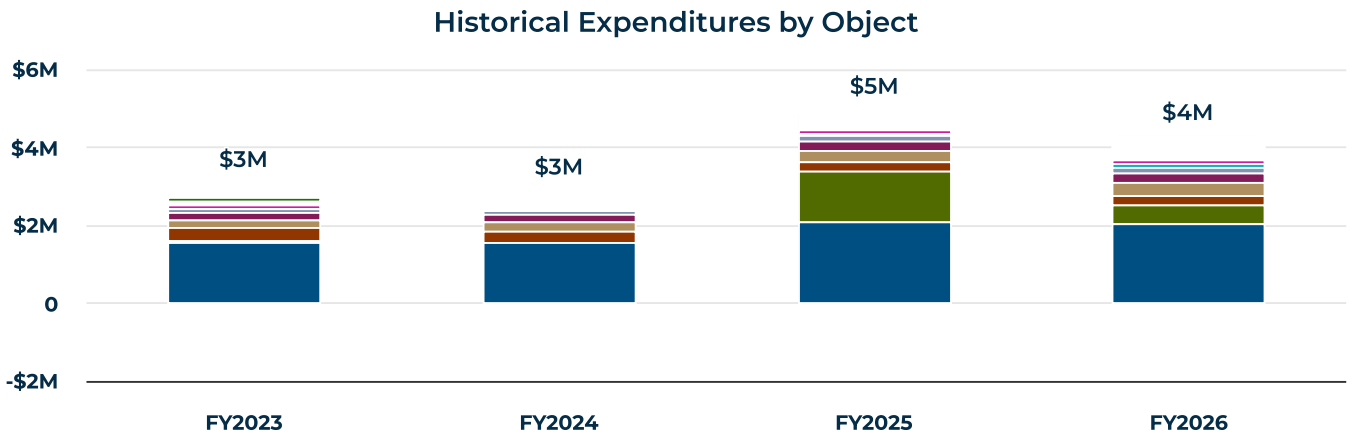


Administration **$4,294,798** 100.00%

Expenditures by Program

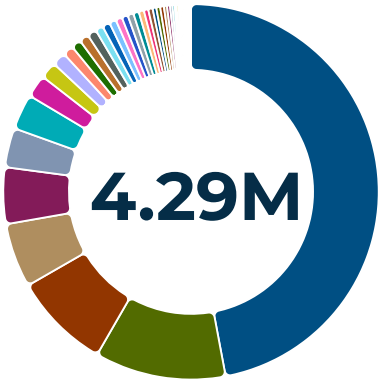
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$4,439,672.76	$4,895,144.00	$4,294,798.00	-12.26%
Academy	$114,410.66	$85,881.00	-	-100.00%
Total Expenditures	**$4,554,083.42**	**$4,981,025.00**	**$4,294,798.00**	**-13.78%**

Expenditures by Object



- Contra Payroll Expense
- Printing
- Auto Allowance
- Safety Supplies
- Communications Equipment Maintenance
- Vision
- Special Event Services
- Medical Director Services
- Security/Gate Access Maintenance
- Pre-Employment Testing
- Bunker Gear
- Facility Maintenance Supplies
- 457 Plan
- Utility System Maintenance
- Certification Pay
- Employee Screenings/Assessments
- Internet/Phone/Television
- Training/Seminars
- Uniforms
- Workers Comp
- Medical
- Motor Vehicles
- Postage
- Exterior Building Maintenance
- Employee Recognition
- Exterminator Services
- Interior Building Maintenance
- Unemployment - Premiums
- Longevity
- Cleaning Supplies
- Equipment/Instrument Maintenance
- Step Up Pay
- Computer Minor Equipment
- Miscellaneous Consultant
- Property Insurance
- Miscellaneous Supplies
- Dental
- Software Subscriptions/Applications
- Memberships & Dues
- Medicare
- Vehicle Maintenance
- Other Equipment
- TMRS
- Full-Time Employees (Regular)
- On Call Pay
- Printing/Copier Supplies
- Books/Printed Materials
- Furniture & Fixtures
- Office Supplies
- Hand Tools/Small Equipment
- Community Services/Support
- Hospitality Items
- Licenses & Registrations
- Communications
- Gas
- Water Service
- Ambulance Billing Services
- LTD / AD&D / Life
- Medical Supplies
- Fuel
- Electricity
- Communications Minor Equipment
- Water Meters/Capital Equipment
- Social Security
- Overtime

FY26 Expenditures by Object



Full-Time Employees (Regular)	$2,020,332	47.04%
Motor Vehicles	$485,000	11.29%
TMRS	$359,215	8.36%
Overtime	$237,600	5.53%
Medical	$209,345	4.87%
Social Security	$145,624	3.39%
Other Equipment	$131,400	3.06%
Workers Comp	$84,086	1.96%
Certification Pay	$62,000	1.44%
Memberships & Dues	$51,300	1.19%
Vehicle Maintenance	$40,000	0.93%
Water Service	$36,000	0.84%
Training/Seminars	$34,750	0.81%
Medicare	$34,057	0.79%
Computer Minor Equipment	$29,200	0.68%
Electricity	$28,000	0.65%
Bunker Gear	$24,800	0.58%
Communications	$24,000	0.56%
Employee Screenings/Assessments	$22,900	0.53%
Fuel	$22,000	0.51%
Step Up Pay	$20,000	0.47%
Medical Supplies	$19,000	0.44%
LTD / AD&D / Life	$16,933	0.39%
Equipment/Instrument Maintenance	$16,000	0.37%
Uniforms	$14,000	0.33%
Dental	$13,895	0.32%
457 Plan	$13,650	0.32%
Ambulance Billing Services	$12,000	0.28%
Medical Director Services	$10,650	0.25%
Longevity	$8,827	0.21%
Gas	$8,500	0.20%
Hand Tools/Small Equipment	$7,100	0.17%
Facility Maintenance Supplies	$7,000	0.16%
Communications Equipment Maintenance	$6,000	0.14%
Licenses & Registrations	$4,800	0.11%
Pre-Employment Testing	$4,680	0.11%
Hospitality Items	$4,000	0.09%

Employee Recognition	$3,000	0.07%
Community Services/Support	$3,000	0.07%
Cleaning Supplies	$3,000	0.07%
Internet/Phone/Television	$2,600	0.06%
Unemployment - Premiums	$2,457	0.06%
Vision	$2,187	0.05%
Interior Building Maintenance	$2,000	0.05%
Office Supplies	$2,000	0.05%
Exterminator Services	$1,800	0.04%
Exterior Building Maintenance	$1,500	0.03%
Special Event Services	$1,000	0.02%
Books/Printed Materials	$1,000	0.02%
Printing	$610	0.01%

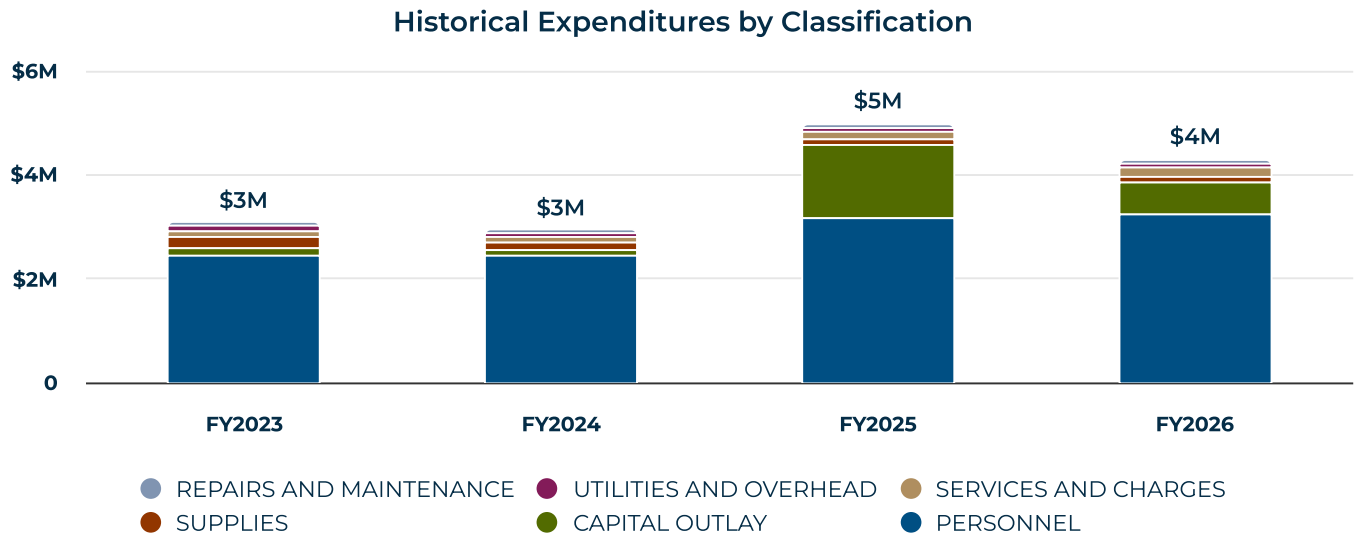
Expenditures by Object

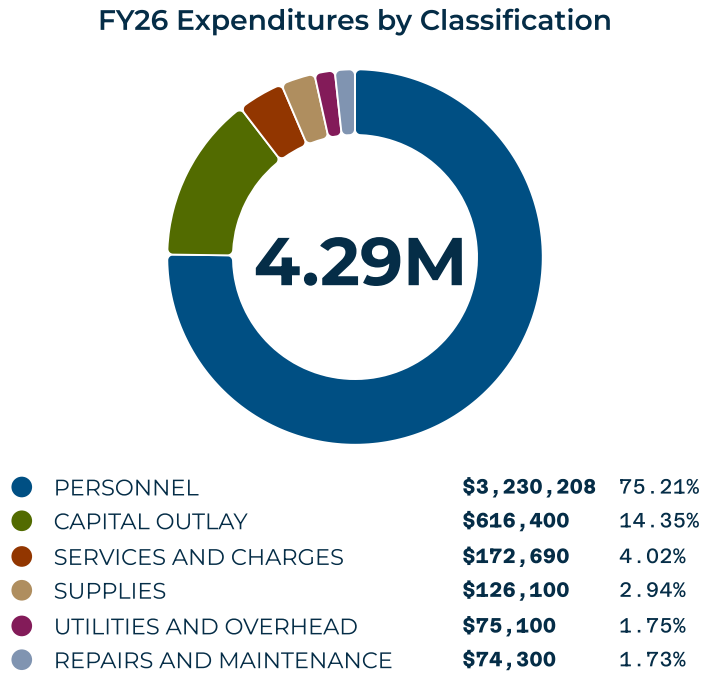
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$1,879,730.68	$2,083,505.00	$2,020,332.00	-3.03%
Overtime	$277,555.56	$238,500.00	$237,600.00	-0.38%
Longevity	-	-	$8,827.00	-
Certification Pay	-	-	$62,000.00	-
Step Up Pay	-	-	$20,000.00	-
TMRS	$268,942.44	$277,054.00	$359,215.00	29.66%
457 Plan	$8,745.00	$14,300.00	$13,650.00	-4.55%
Social Security	$121,370.92	$143,965.00	$145,624.00	1.15%
Medicare	$28,385.15	$33,670.00	$34,057.00	1.15%
Medical	$188,427.39	$232,265.00	$209,345.00	-9.87%
Dental	$12,634.11	$21,689.00	$13,895.00	-35.94%
Vision	$1,679.81	$1,833.00	$2,187.00	19.31%
LTD / AD&D / Life	-	$17,658.00	$16,933.00	-4.11%
Unemployment - Premiums	$1,566.00	$2,574.00	$2,457.00	-4.55%
Workers Comp	$4,453.12	$83,128.00	$84,086.00	1.15%
Office Supplies	$1,689.47	$2,000.00	$2,000.00	-
Printing/Copier Supplies	$468.23	$610.00	-	-100.00%
Books/Printed Materials	$731.08	$1,000.00	$1,000.00	-
Cleaning Supplies	$2,874.33	$3,000.00	$3,000.00	-
Safety Supplies	$2,281.32	$4,600.00	-	-100.00%
Medical Supplies	$17,910.28	$16,000.00	$19,000.00	18.75%
Hospitality Items	$4,225.09	$4,000.00	$4,000.00	-
Fuel	$17,641.94	$22,000.00	$22,000.00	-
Uniforms	$48,176.24	$38,800.00	$14,000.00	-63.92%
Bunker Gear	-	-	$24,800.00	-
Hand Tools/Small Equipment	$1,007.88	$350.00	$7,100.00	1,928.57%
Computer Minor Equipment	$193.00	-	$29,200.00	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Communications Minor Equipment	$1,998.72	$6,000.00	-	-100.00%
Miscellaneous Supplies	-	$17,400.00	-	-100.00%
Miscellaneous Consultant	$11,998.09	$10,500.00	-	-100.00%
Pre-Employment Testing	$7,100.00	$4,960.00	$4,680.00	-5.65%
Printing	-	-	$610.00	-
Special Event Services	$4,282.57	$3,000.00	$1,000.00	-66.67%
Community Services/Support	$3,022.46	$3,000.00	$3,000.00	-
Training/Seminars	$22,039.48	$34,010.00	$34,750.00	2.18%
Memberships & Dues	$23,361.10	$26,638.00	$51,300.00	92.58%
Licenses & Registrations	$3,673.68	$4,800.00	$4,800.00	-
Employee Recognition	-	-	$3,000.00	-
Ambulance Billing Services	$20,243.46	$12,000.00	$12,000.00	-
Medical Director Services	-	-	$10,650.00	-
Employee Screenings/Assessments	$14,790.00	$22,900.00	$22,900.00	-
Software Subscriptions/Applications	$21,557.91	$29,740.00	-	-100.00%
Communications	$17,400.00	-	$24,000.00	-
Facility Maintenance Supplies	$10,000.38	$11,500.00	$7,000.00	-39.13%
Interior Building Maintenance	$24.99	-	$2,000.00	-
Exterior Building Maintenance	-	-	$1,500.00	-
Janitorial Services	$1,390.42	-	-	-
Exterminator Services	$2,147.83	$1,704.00	$1,800.00	5.63%
Security/Gate Access Maintenance	$1,298.00	$6,000.00	-	-100.00%
Vehicle Maintenance	$75,511.02	$33,000.00	$40,000.00	21.21%
Equipment/Instrument Maintenance	$20,787.15	-	$16,000.00	-
Communications Equipment Maintenance	-	-	$6,000.00	-
Utility System Maintenance	$4,614.02	$16,000.00	-	-100.00%
Electricity	$26,793.38	$28,000.00	$28,000.00	-
Gas	$6,194.86	$8,500.00	$8,500.00	-
Water Service	$10,351.45	-	$36,000.00	-
Internet/Phone/Television	$15,840.51	$41,972.00	$2,600.00	-93.81%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Water Meters/Capital Equipment	$21,721.06	$55,000.00	-	-100.00%
Motor Vehicles	$1,286,031.53	$1,300,000.00	$485,000.00	-62.69%
Other Equipment	$29,220.31	$61,900.00	$131,400.00	112.28%
Total Expenditures	**$4,554,083.42**	**$4,981,025.00**	**$4,294,798.00**	**-13.78%**

Expenditures by Classification

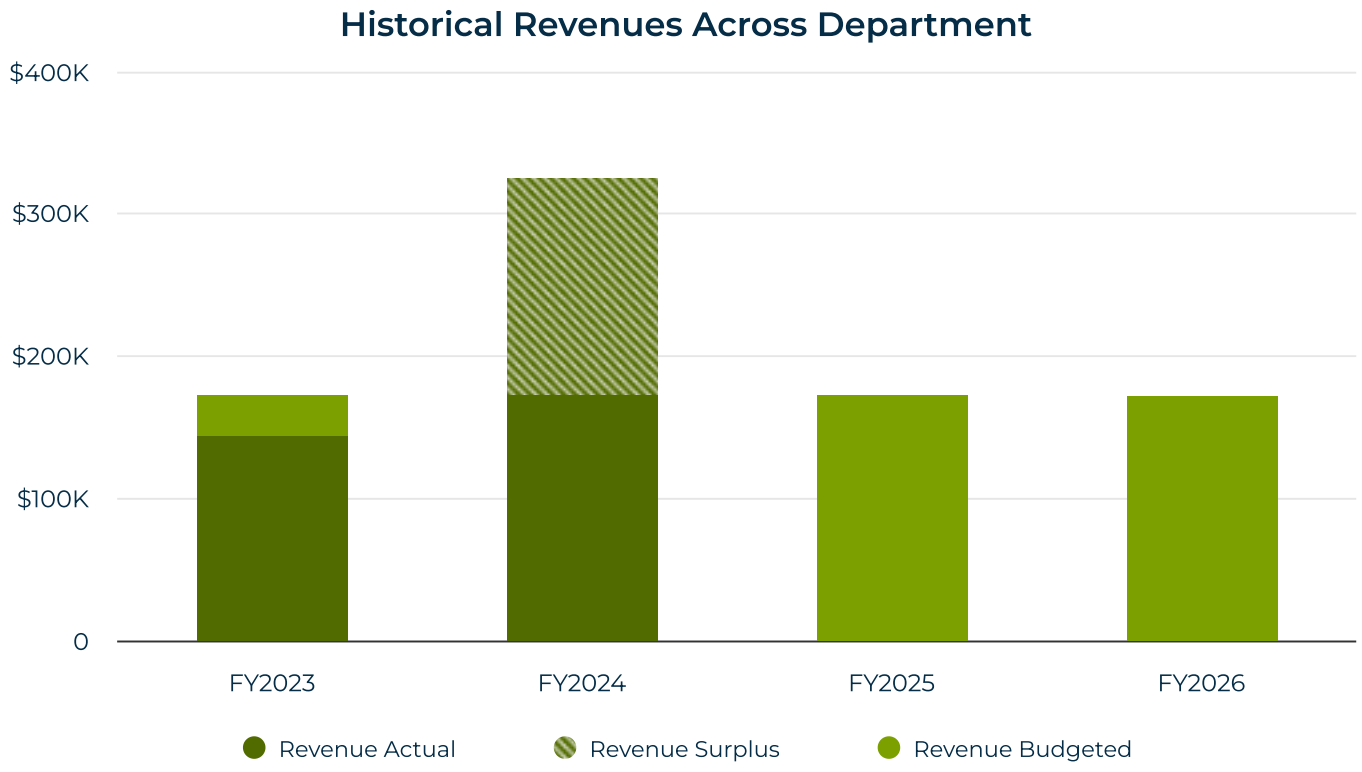




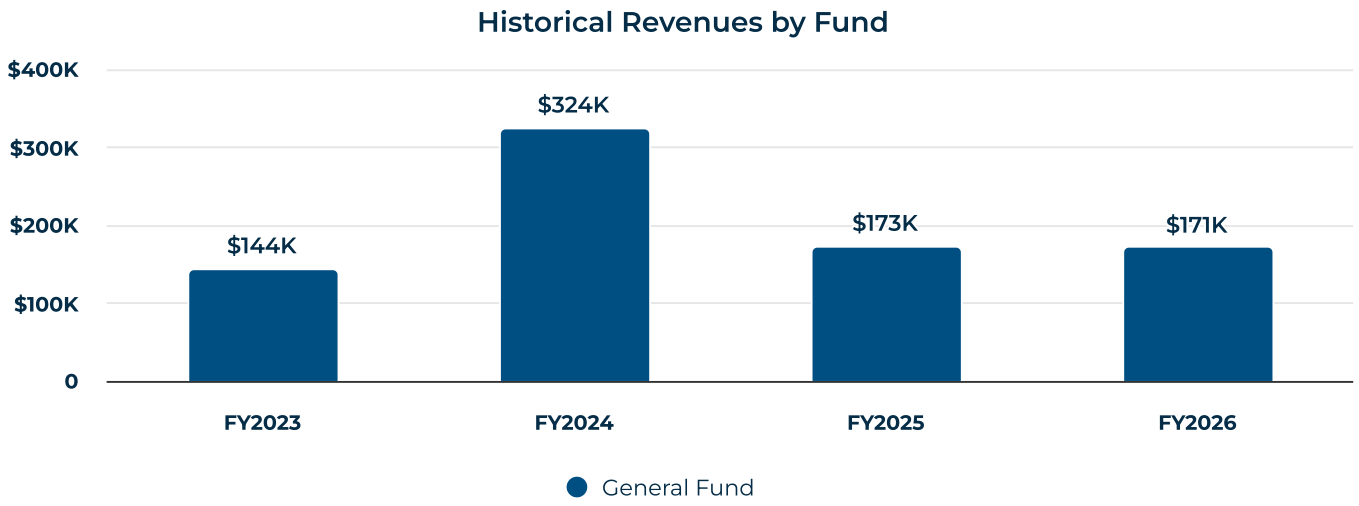
Expenditures by Classification

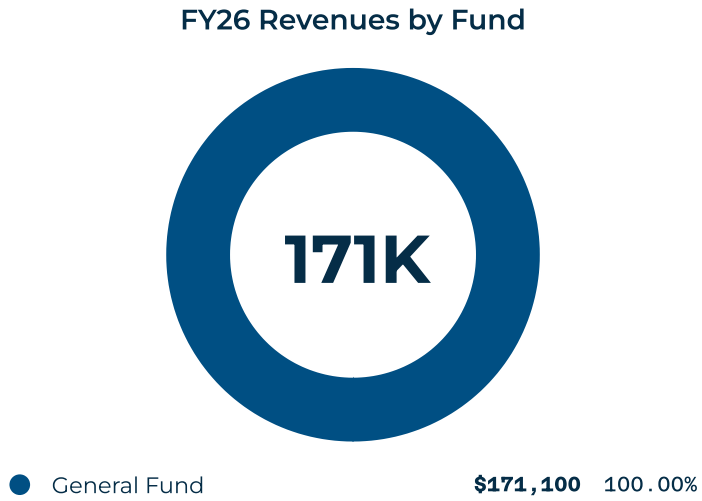
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$2,793,490.18	$3,150,141.00	$3,230,208.00	2.54%
SUPPLIES	$99,197.58	$115,760.00	$126,100.00	8.93%
SERVICES AND CHARGES	$149,468.75	$151,548.00	$172,690.00	13.95%
REPAIRS AND MAINTENANCE	$115,773.81	$68,204.00	$74,300.00	8.94%
UTILITIES AND OVERHEAD	$59,180.20	$78,472.00	$75,100.00	-4.30%
CAPITAL OUTLAY	$1,336,972.90	$1,416,900.00	$616,400.00	-56.50%
Total Expenditures	**$4,554,083.42**	**$4,981,025.00**	**$4,294,798.00**	**-13.78%**

Revenue Summary



Revenues by Fund

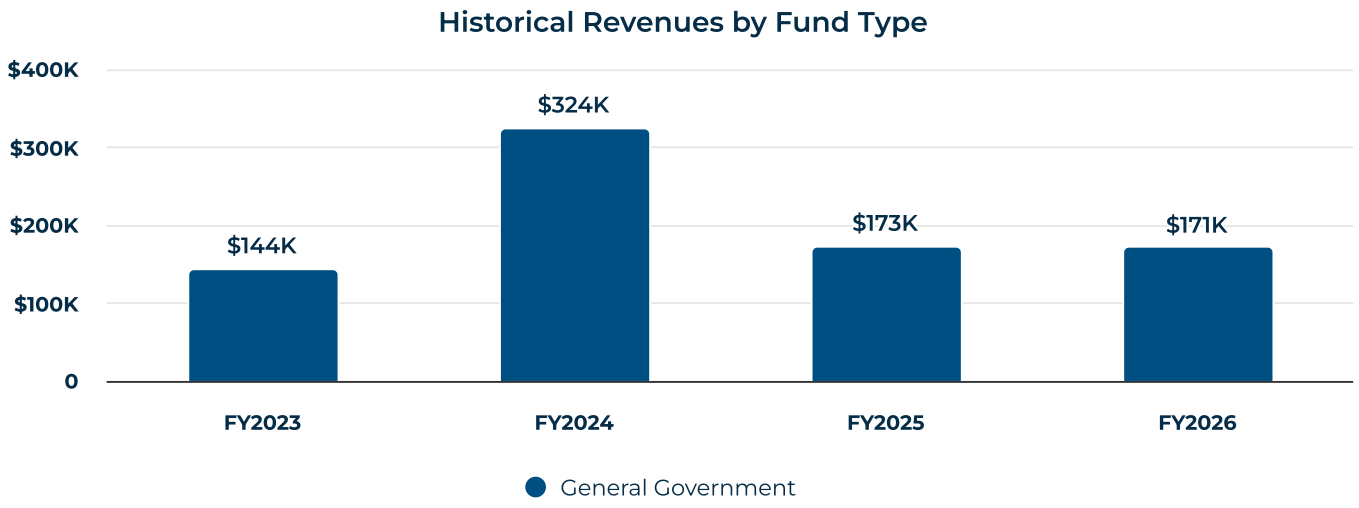


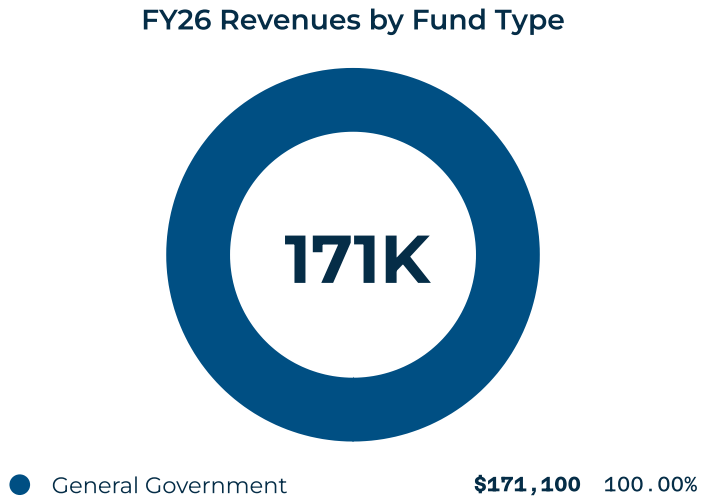


Revenues by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$278,262.31	$173,300.00	$171,100.00	-1.27%
Total Revenues	**$278,262.31**	**$173,300.00**	**$171,100.00**	**-1.27%**

Revenues by Fund Type

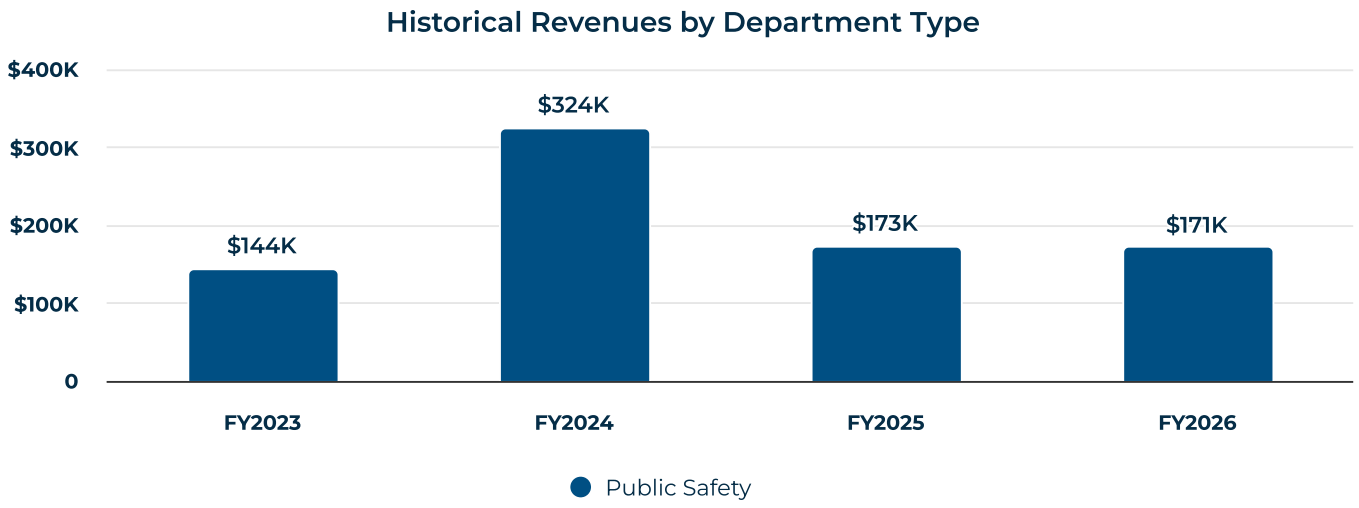


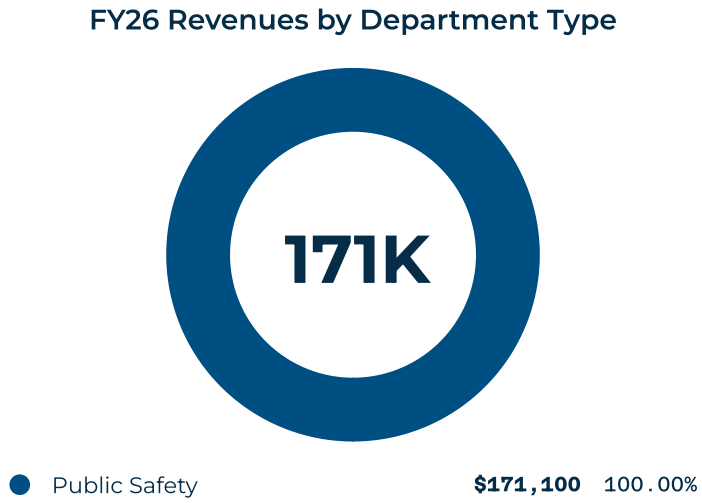


Revenues by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$278,262.31	$173,300.00	$171,100.00	-1.27%
Total Revenues	**$278,262.31**	**$173,300.00**	**$171,100.00**	**-1.27%**

Revenues by Department Type

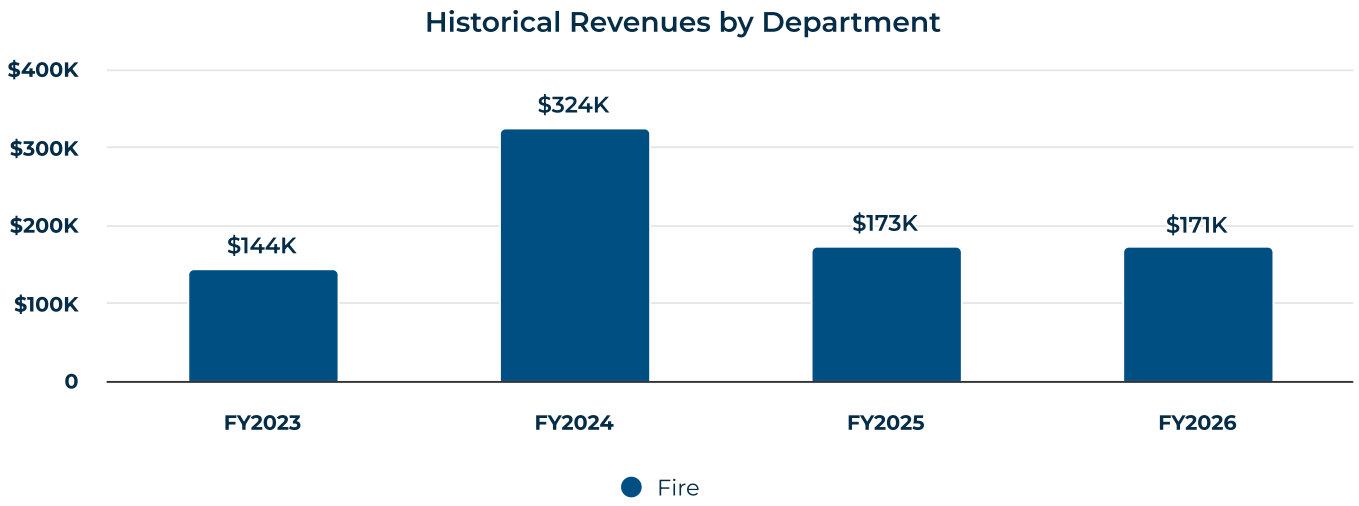


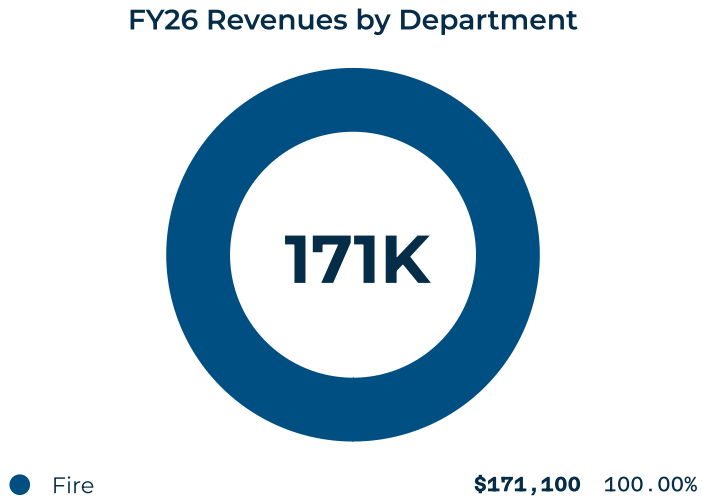


Revenues by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Public Safety	$278,262.31	$173,300.00	$171,100.00	-1.27%
Total Revenues	**$278,262.31**	**$173,300.00**	**$171,100.00**	**-1.27%**

Revenues by Department

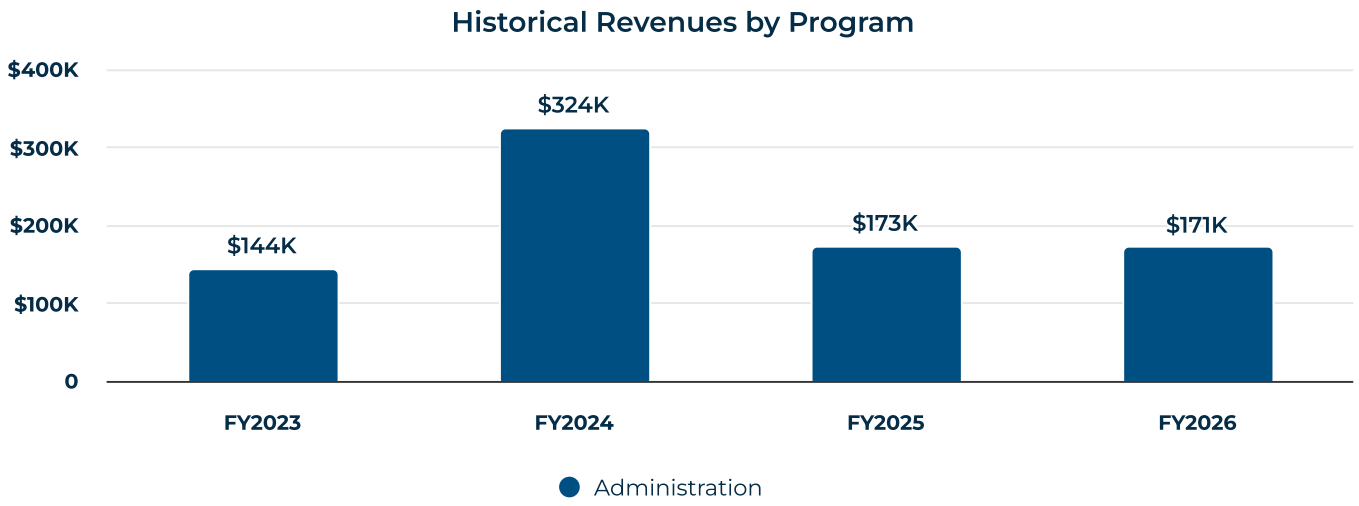


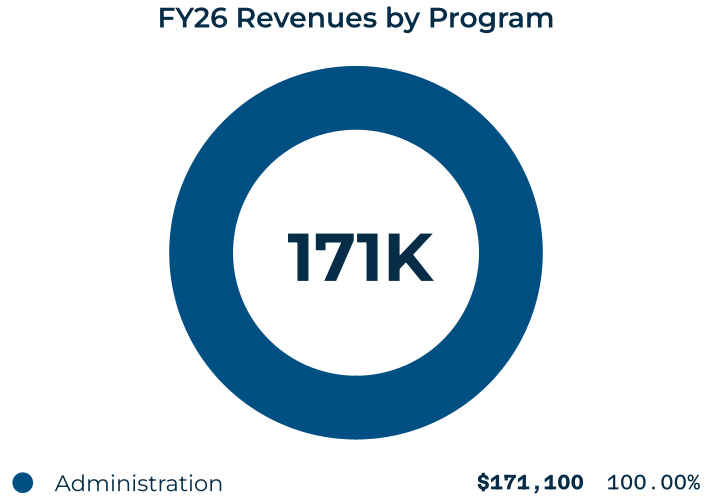


Revenues by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Fire	$278,262.31	$173,300.00	$171,100.00	-1.27%
Total Revenues	**$278,262.31**	**$173,300.00**	**$171,100.00**	**-1.27%**

Revenues by Program

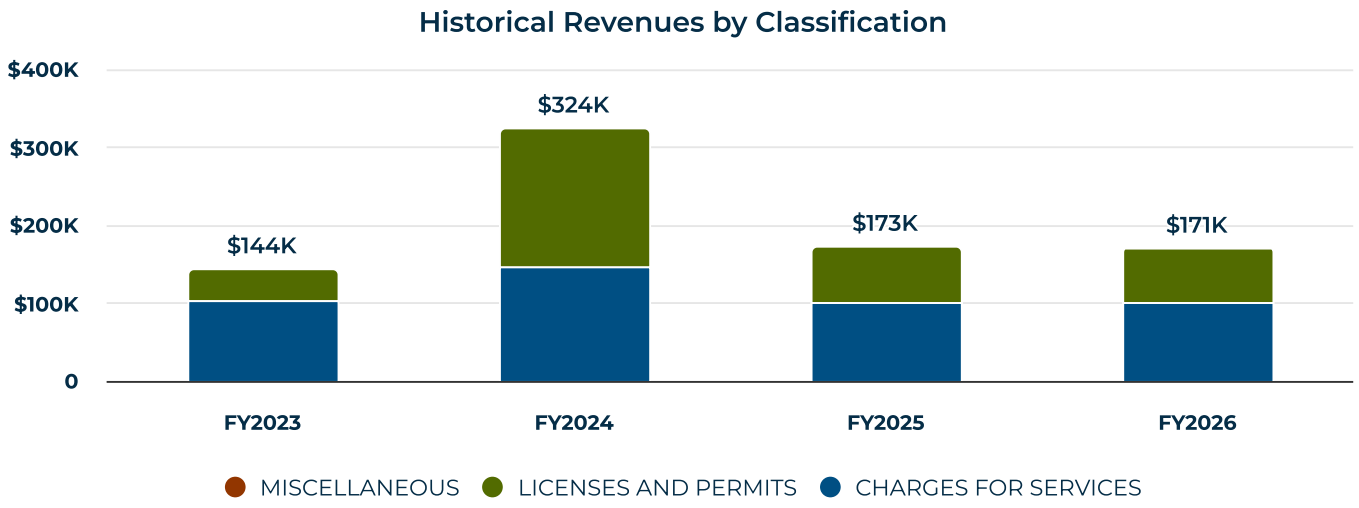


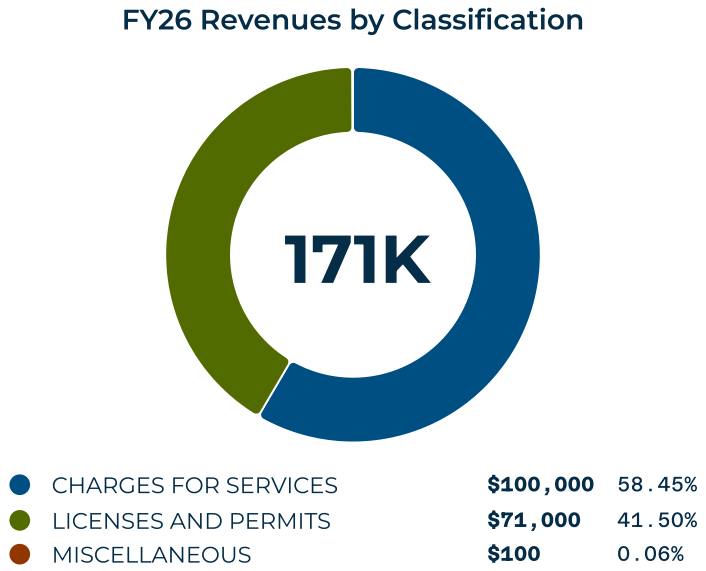


Revenues by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$278,262.31	$173,300.00	$171,100.00	-1.27%
Total Revenues	**$278,262.31**	**$173,300.00**	**$171,100.00**	**-1.27%**

Revenues by Classification

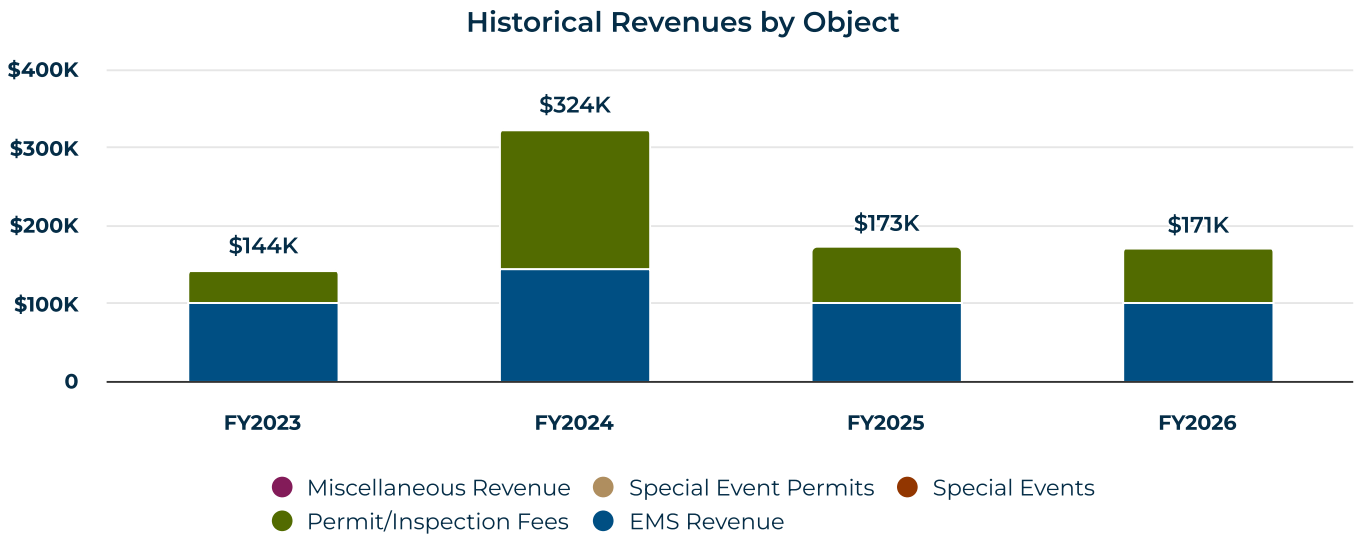


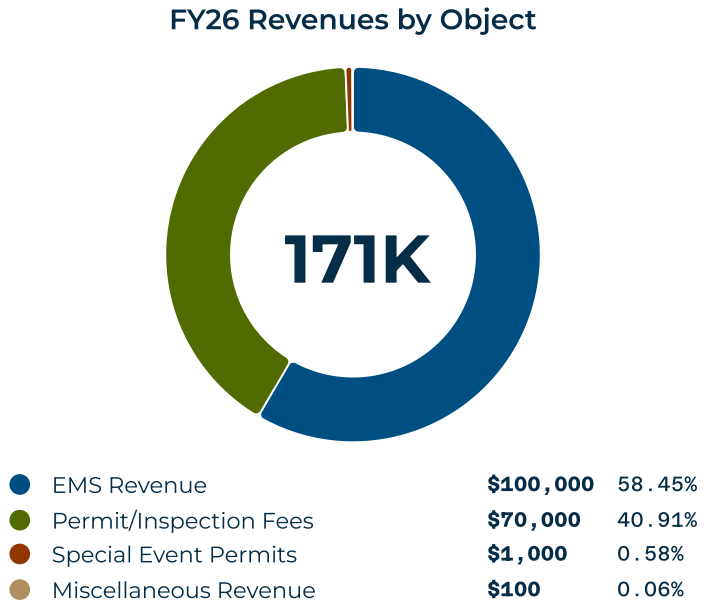


Revenues by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
LICENSES AND PERMITS	$90,326.60	$73,200.00	$71,000.00	-3.01%
CHARGES FOR SERVICES	$187,935.71	$100,000.00	$100,000.00	-
MISCELLANEOUS	-	$100.00	$100.00	-
Total Revenues	**$278,262.31**	**$173,300.00**	**$171,100.00**	**-1.27%**

Revenues by Object





Revenues by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Permit/Inspection Fees	$88,601.60	$73,200.00	$70,000.00	-4.37%
Special Event Permits	$1,725.00	-	$1,000.00	-
EMS Revenue	$185,060.71	$100,000.00	$100,000.00	-
Special Events	$2,875.00	-	-	-
Miscellaneous Revenue	-	$100.00	$100.00	-
Total Revenues	**$278,262.31**	**$173,300.00**	**$171,100.00**	**-1.27%**

Personnel Summary

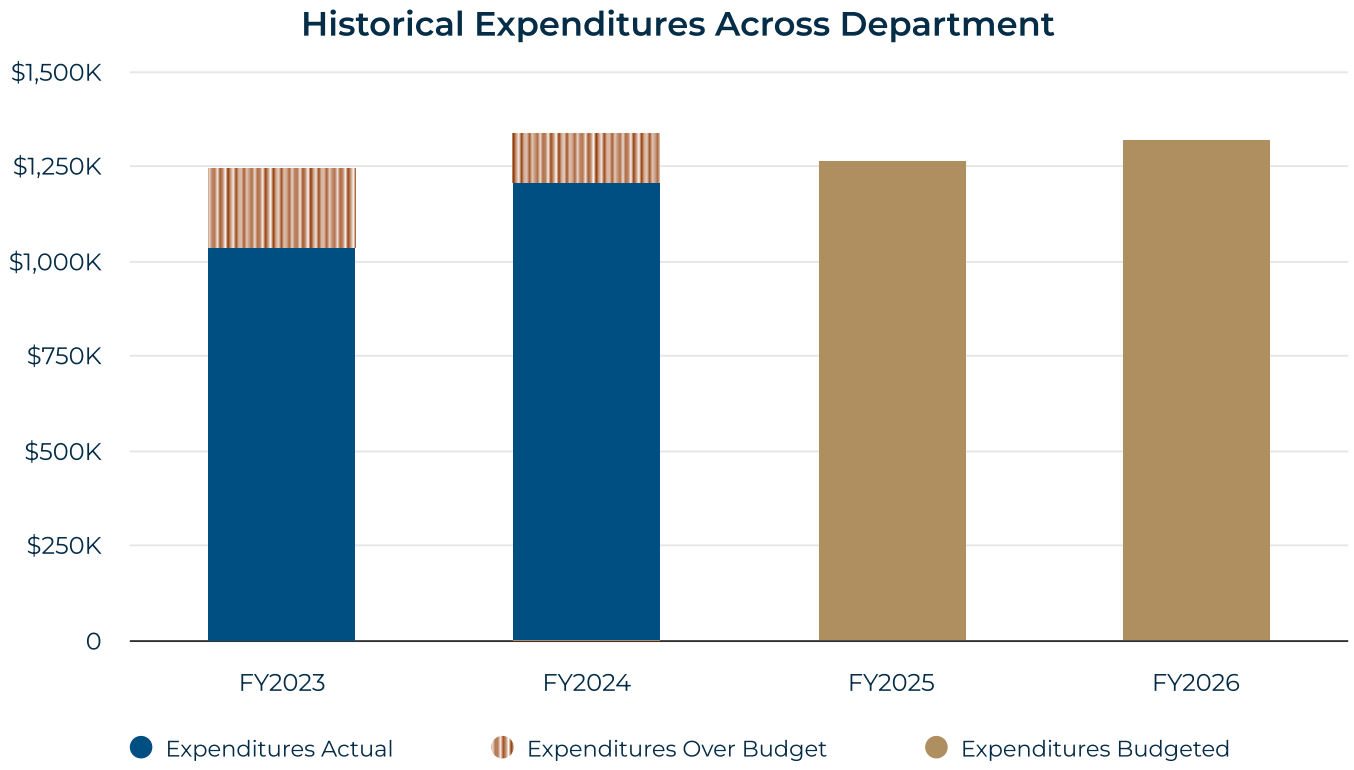
Position	FY2025	FY2026	Change
Fire Chief	1.00	1.00	0.00
Deputy Fire Chief/Fire Marshal	1.00	1.00	0.00
Business Services Manager	1.00	1.00	0.00
Captain	2.00	3.00	1.00
Lieutenant	1.00	0.00	-1.00
Driver/Engineer	3.00	3.00	0.00
Firefighter/Paramedic	13.00	12.00	-1.00
TOTAL EMPLOYEES	22.00	21.00	-1.00

Police

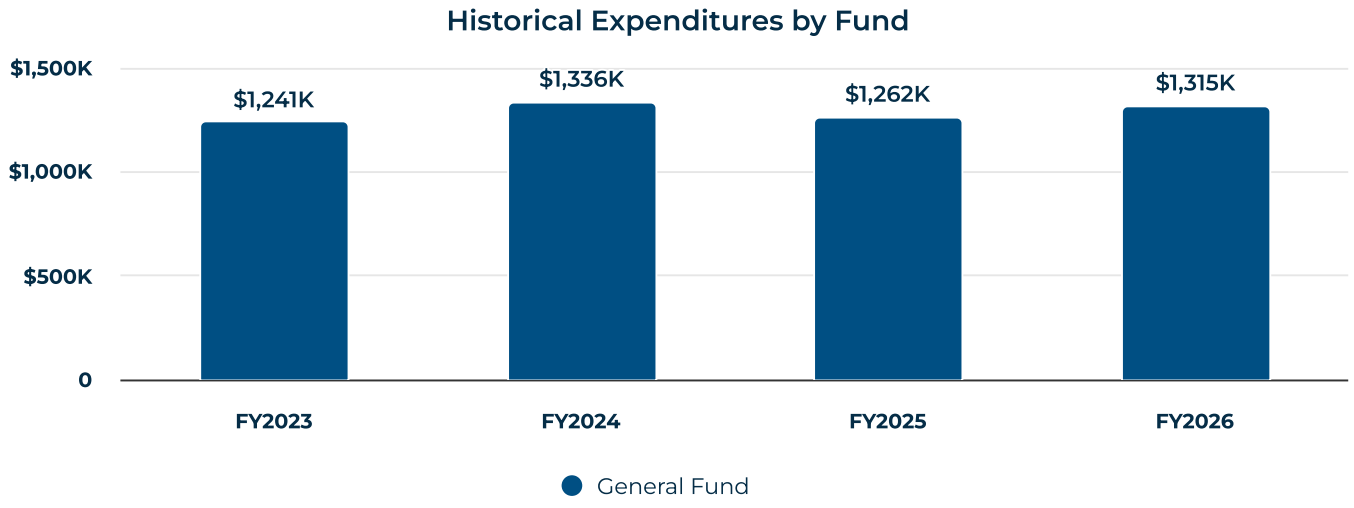
The Keller Police Department provides full-service support to Westlake, including traffic safety and regulation, uniformed patrol operations, community services and education, crime prevention, detention services, animal control services, and public safety dispatch. Additional responsibilities include emergency operations, operations support, and criminal investigations.



Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



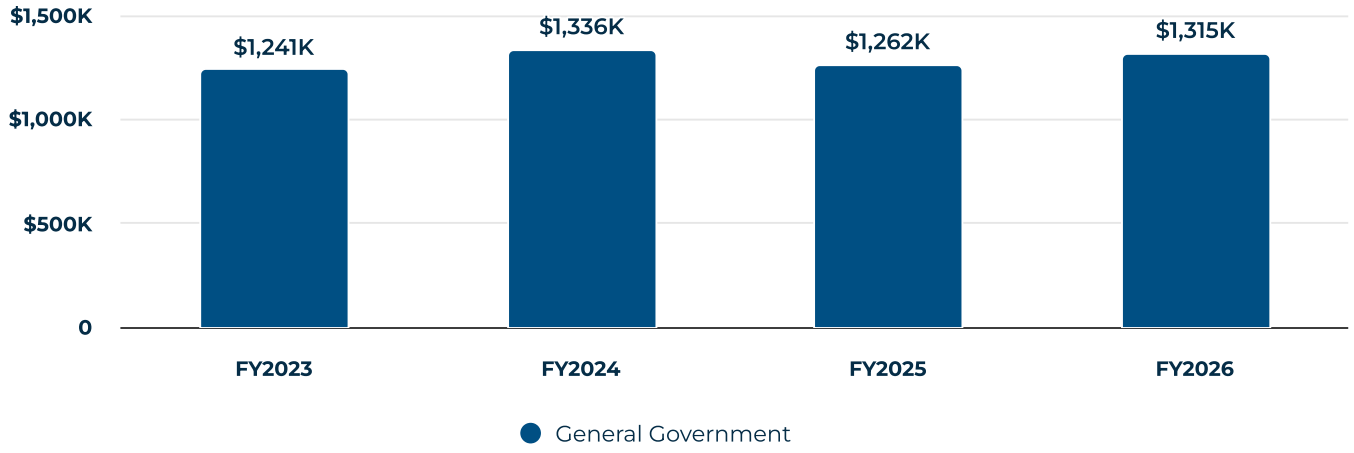
General Fund **$1,315,246** 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$1,377,089.89	$1,261,969.00	$1,315,246.00	4.22%
Total Expenditures	**$1,377,089.89**	**$1,261,969.00**	**$1,315,246.00**	**4.22%**

Expenditures by Fund Type

Historical Expenditures by Fund Type



FY26 Expenditures by Fund Type



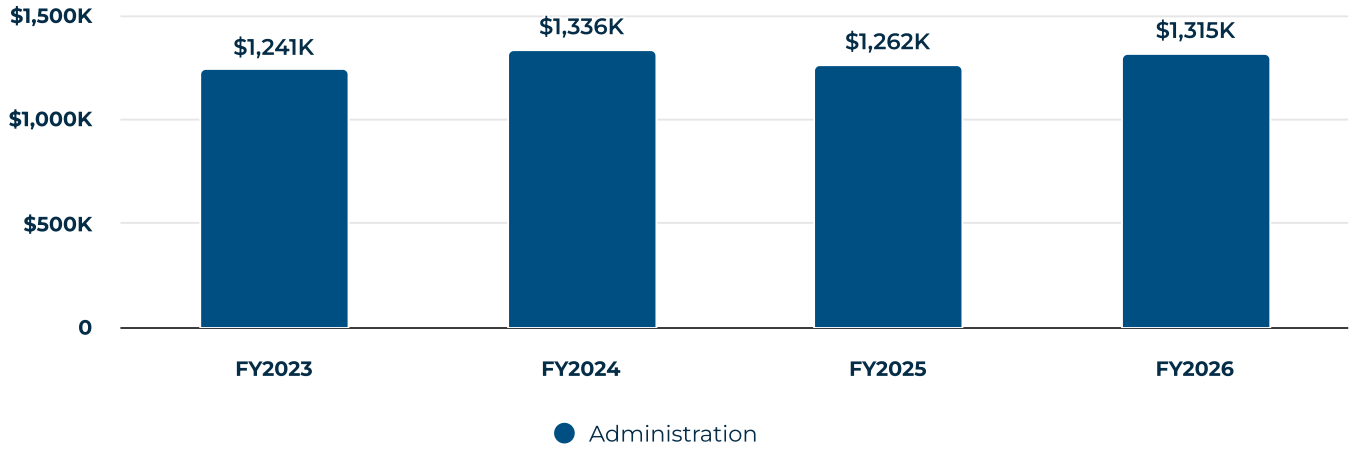
General Government **$1,315,246** 100.00%

Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$1,377,089.89	$1,261,969.00	$1,315,246.00	4.22%
Total Expenditures	**$1,377,089.89**	**$1,261,969.00**	**$1,315,246.00**	**4.22%**

Expenditures by Program

Historical Expenditures by Program



FY26 Expenditures by Program



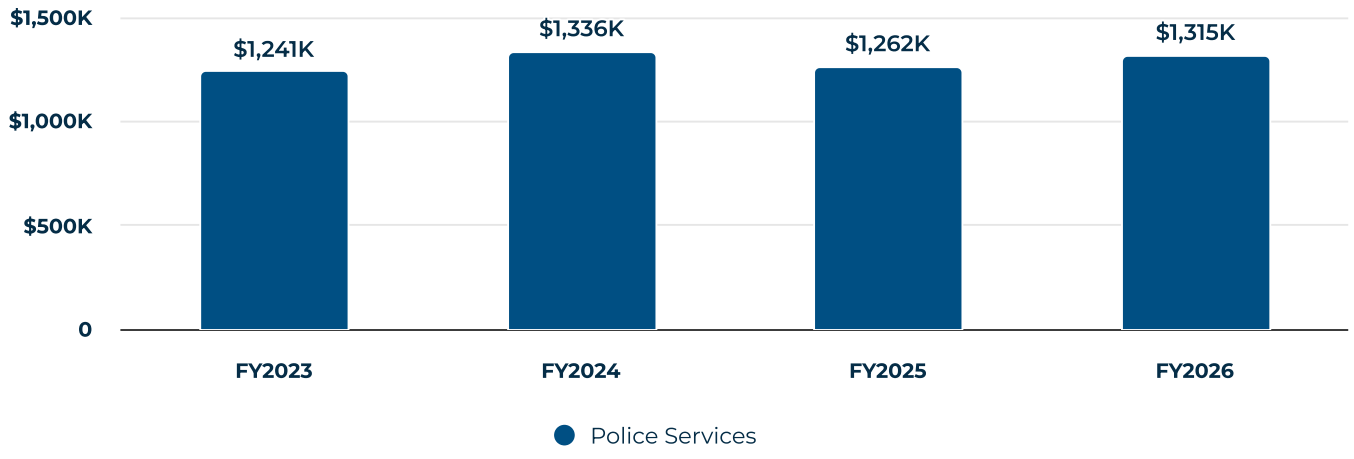
Administration **$1,315,246** 100.00%

Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$1,377,089.89	$1,261,969.00	$1,315,246.00	4.22%
Total Expenditures	**$1,377,089.89**	**$1,261,969.00**	**$1,315,246.00**	**4.22%**

Expenditures by Object

Historical Expenditures by Object



FY26 Expenditures by Object



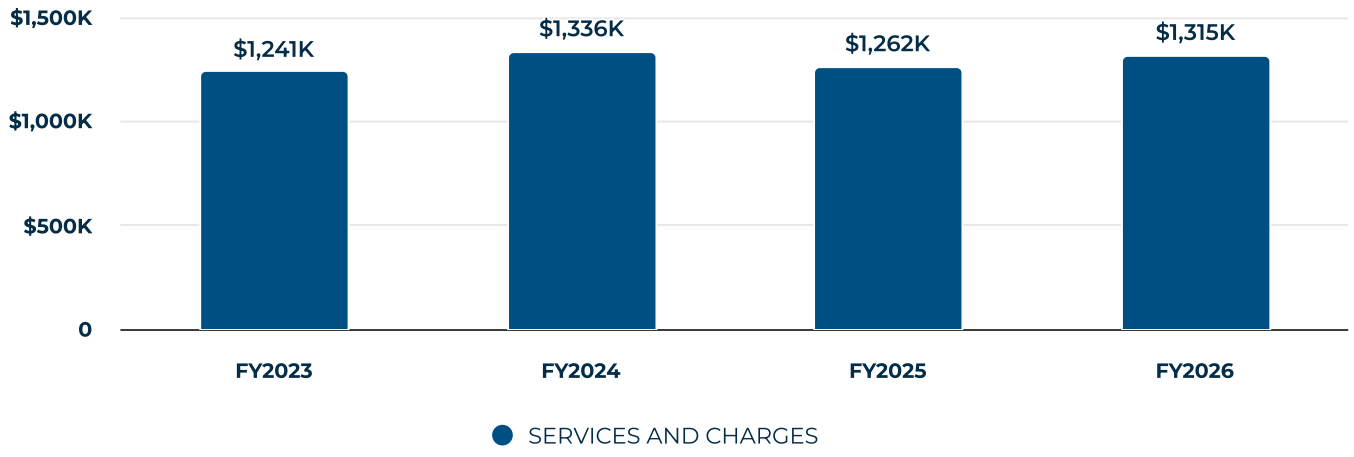
Police Services **$1,315,246** 100.00%

Expenditures by Object

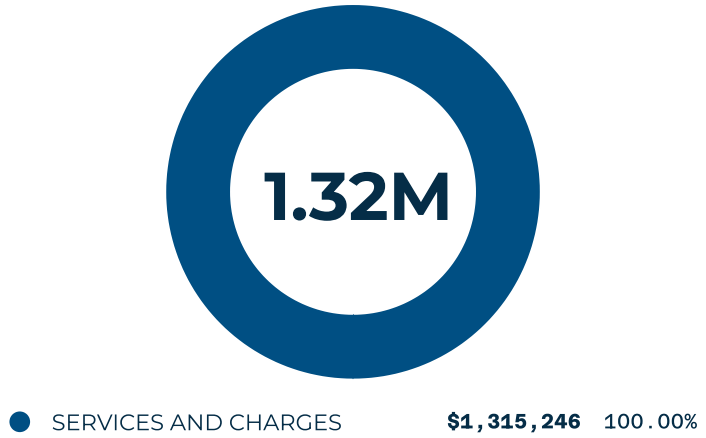
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Police Services	$1,377,089.89	$1,261,969.00	$1,315,246.00	4.22%
Total Expenditures	**$1,377,089.89**	**$1,261,969.00**	**$1,315,246.00**	**4.22%**

Expenditures by Classification

Historical Expenditures by Classification



FY26 Expenditures by Classification



Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SERVICES AND CHARGES	$1,377,089.89	$1,261,969.00	$1,315,246.00	4.22%
Total Expenditures	**$1,377,089.89**	**$1,261,969.00**	**$1,315,246.00**	**4.22%**

Personnel Summary

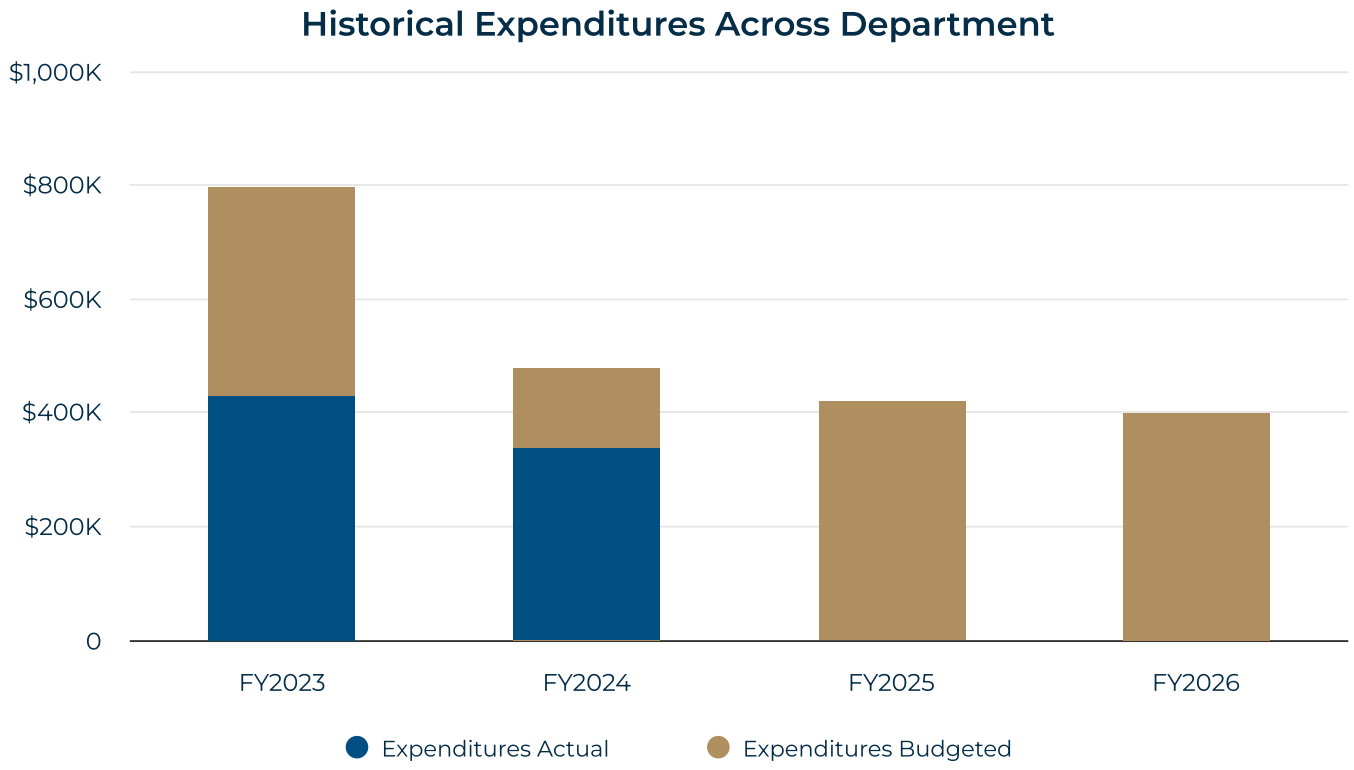
The Town of Westlake contracts with the City of Keller to provide police services and there are no employees included in the Town's budget.

Municipal Court

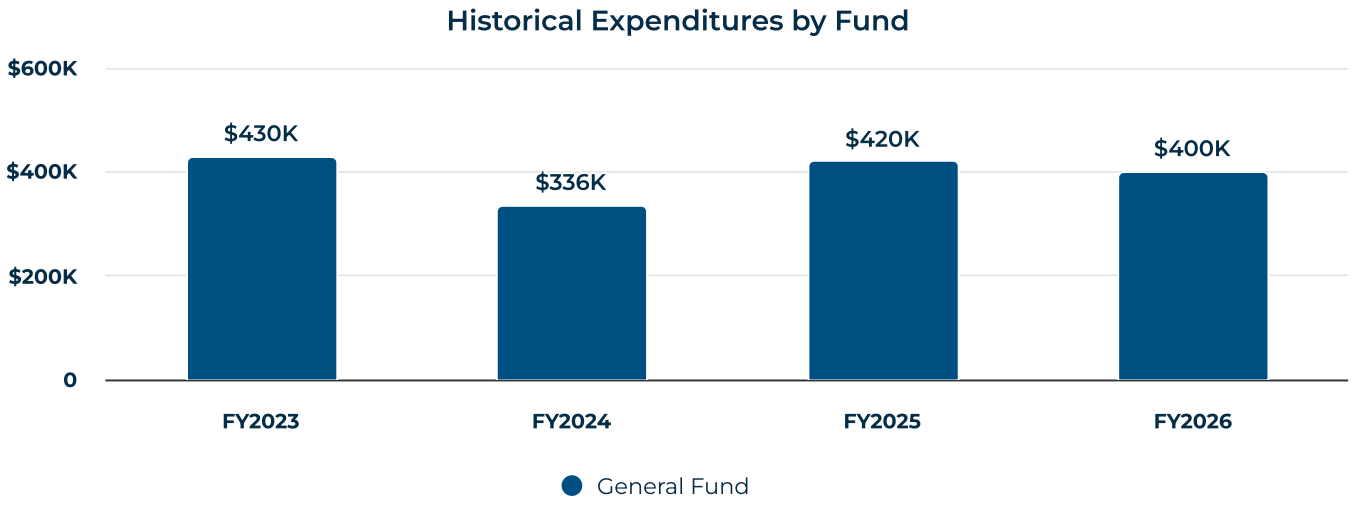
The Westlake Municipal Court performs the duties necessary to support judicial functions, assist the public, and manage court operations. Westlake Municipal Court interprets and adjudicates applicable state laws and supports the local community by providing efficient and effective services through the promotion of justice. In addition to providing fair and equal access to all citizens, the court strives to facilitate the timely disposition of cases with prompt and courteous service.

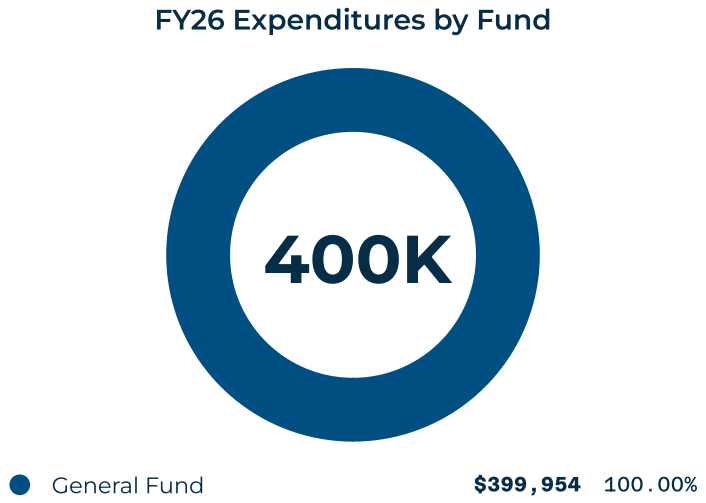


Expenditure Summary



Expenditures by Fund

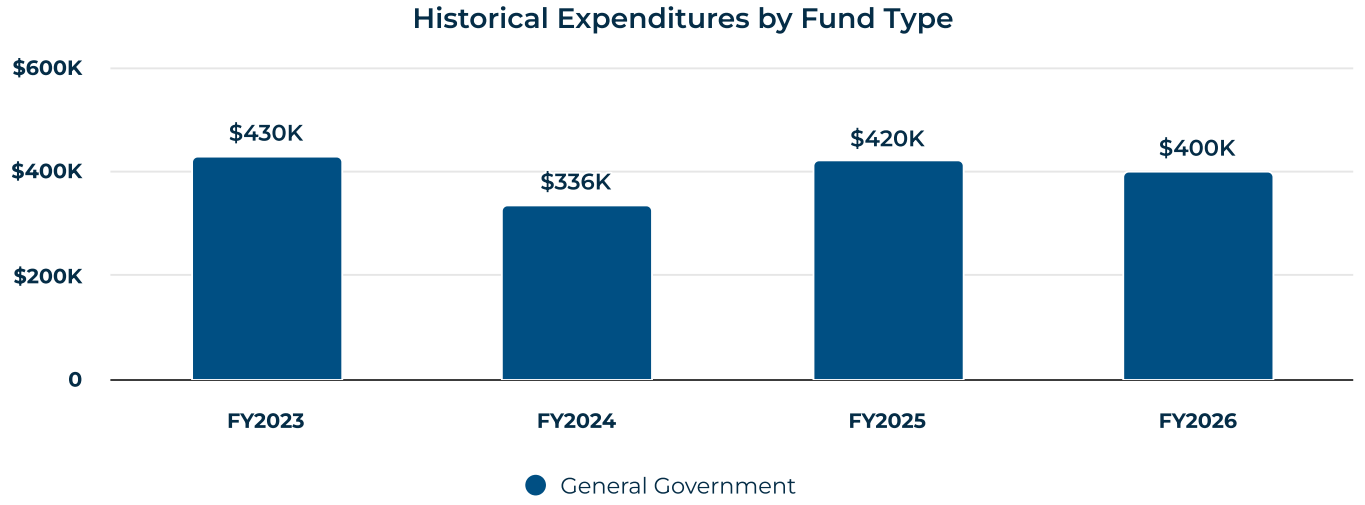




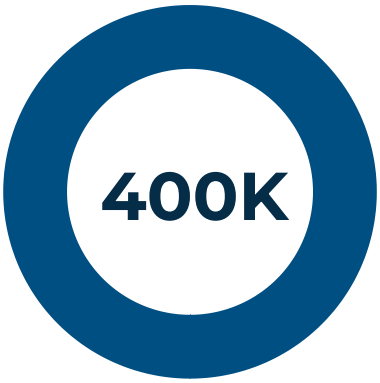
Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$397,982.59	$420,334.00	$399,954.00	-4.85%
Total Expenditures	**$397,982.59**	**$420,334.00**	**$399,954.00**	**-4.85%**

Expenditures by Fund Type



FY26 Expenditures by Fund Type



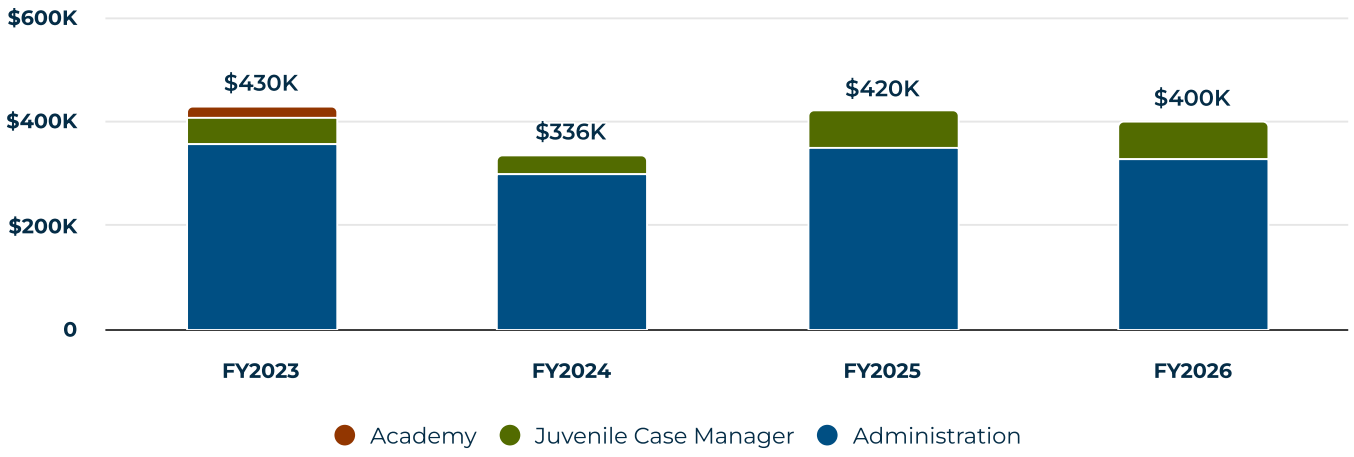
General Government **$399,954** 100.00%

Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$397,982.59	$420,334.00	$399,954.00	-4.85%
Total Expenditures	**$397,982.59**	**$420,334.00**	**$399,954.00**	**-4.85%**

Expenditures by Program

Historical Expenditures by Program



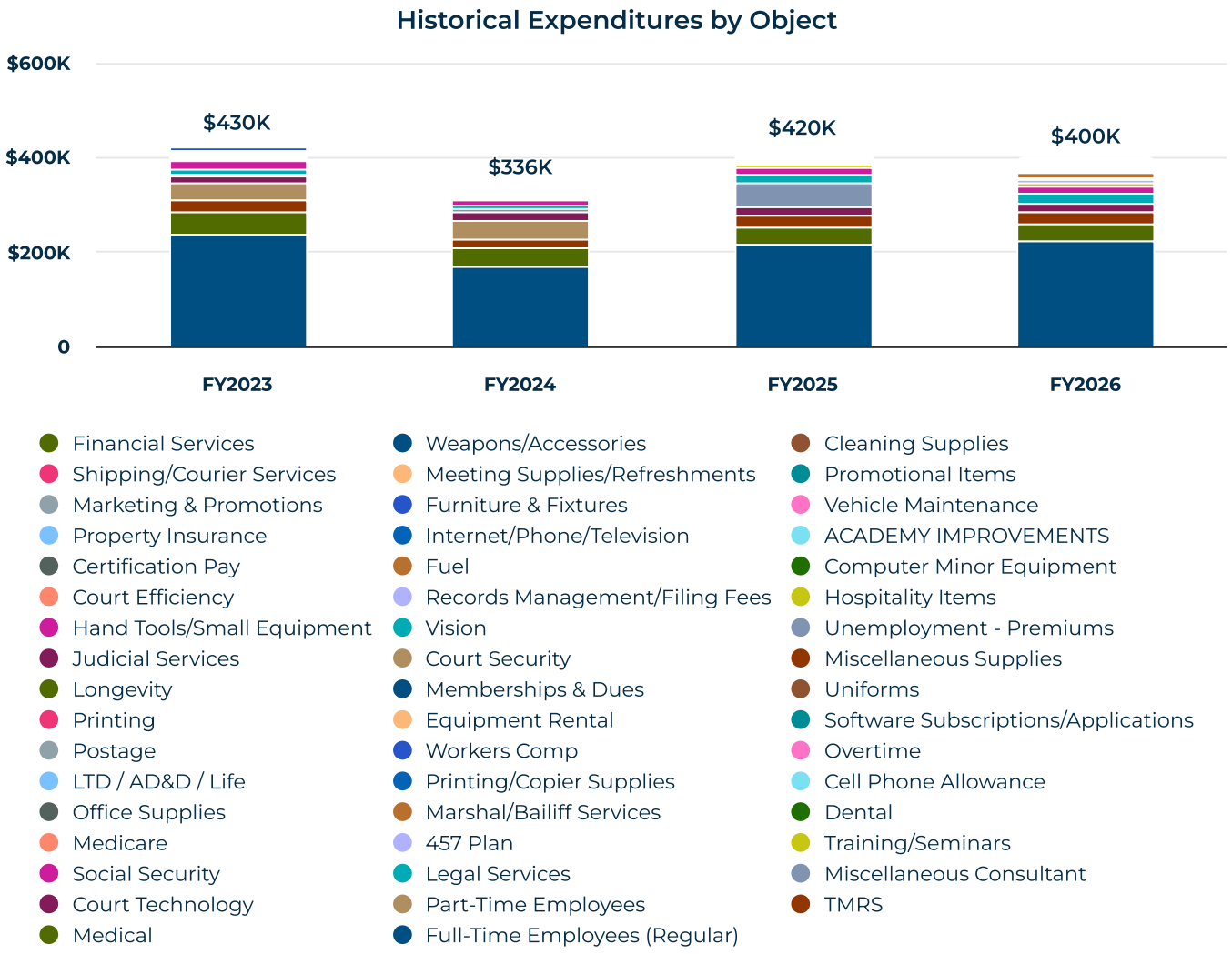
FY26 Expenditures by Program



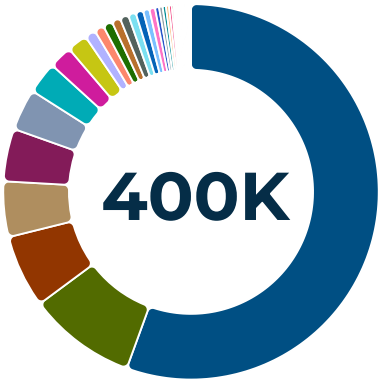
Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$356,471.88	$350,231.00	$327,423.00	-6.51%
Juvenile Case Manager	$41,510.71	$70,103.00	$72,531.00	3.46%
Total Expenditures	**$397,982.59**	**$420,334.00**	**$399,954.00**	**-4.85%**

Expenditures by Object



FY26 Expenditures by Object



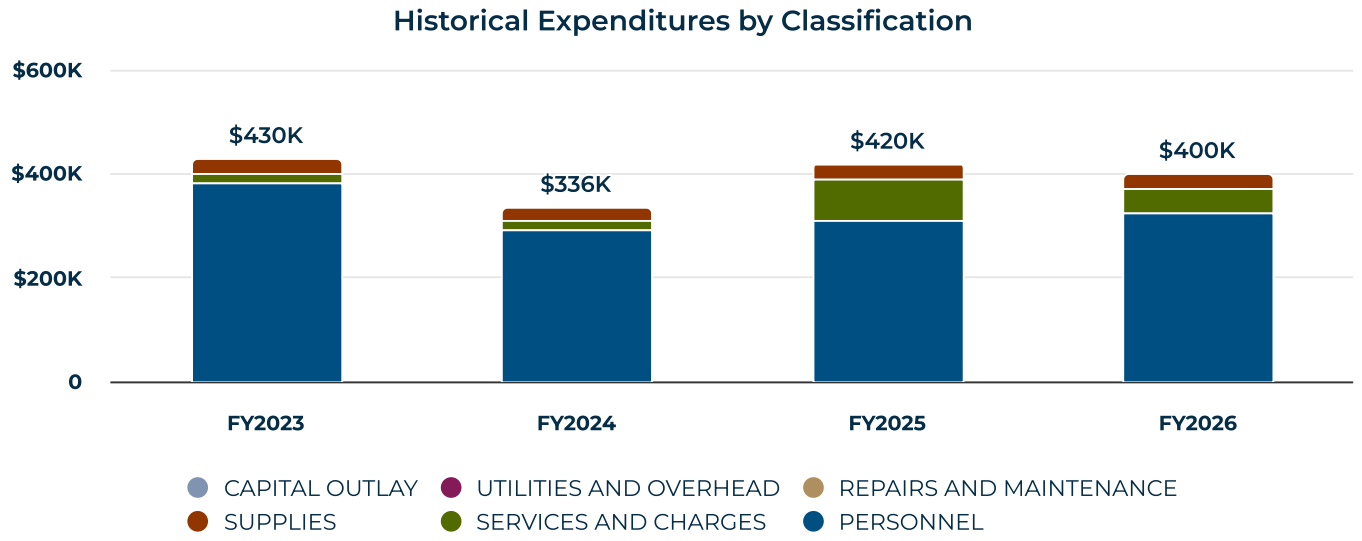
Full-Time Employees (Regular)	$222,176	55.55%
Medical	$37,189	9.30%
TMRS	$25,072	6.27%
Legal Services	$19,100	4.78%
Court Technology	$18,156	4.54%
Social Security	$14,317	3.58%
Marshal/Bailiff Services	$11,040	2.76%
457 Plan	$7,950	1.99%
Training/Seminars	$6,955	1.74%
Printing	$3,710	0.93%
Medicare	$3,349	0.84%
Office Supplies	$3,200	0.80%
Software Subscriptions/Applications	$3,000	0.75%
Overtime	$3,000	0.75%
Dental	$2,669	0.67%
Longevity	$2,597	0.65%
Cell Phone Allowance	$2,160	0.54%
LTD / AD&D / Life	$2,035	0.51%
Hand Tools/Small Equipment	$1,350	0.34%
Records Management/Filing Fees	$1,224	0.31%
Uniforms	$1,150	0.29%
Computer Minor Equipment	$1,000	0.25%
Certification Pay	$975	0.24%
Equipment Rental	$700	0.18%
Judicial Services	$600	0.15%
Court Efficiency	$600	0.15%
Postage	$600	0.15%
Promotional Items	$550	0.14%
Miscellaneous Consultant	$500	0.13%
Meeting Supplies/Refreshments	$500	0.13%
Unemployment - Premiums	$468	0.12%
Memberships & Dues	$455	0.11%
Vision	$413	0.10%
Shipping/Courier Services	$400	0.10%
Hospitality Items	$300	0.08%
Financial Services	$250	0.06%
Cleaning Supplies	$150	0.04%
Workers Comp	$94	0.02%

Expenditures by Object

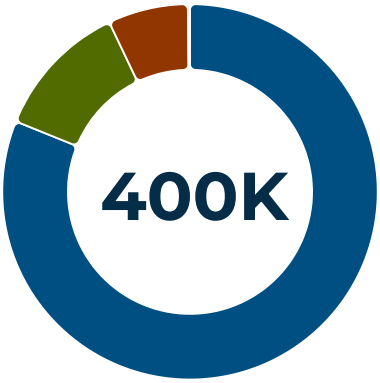
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$205,214.57	$214,676.00	$222,176.00	3.49%
Part-Time Employees	$27,110.49	-	-	-
Overtime	$673.78	$3,000.00	$3,000.00	-
Cell Phone Allowance	$2,160.00	$2,160.00	$2,160.00	-
ACADEMY IMPROVEMENTS	-	$975.00	-	-100.00%
Longevity	-	-	$2,597.00	-
Certification Pay	-	-	$975.00	-
TMRS	$25,244.81	$23,611.00	$25,072.00	6.19%
457 Plan	$1,638.70	$1,950.00	$7,950.00	307.69%
Social Security	$13,633.90	$13,691.00	$14,317.00	4.57%
Medicare	$3,188.57	$3,203.00	$3,349.00	4.56%
Medical	$35,583.73	$37,730.00	$37,189.00	-1.43%
Dental	$2,728.50	$3,457.00	$2,669.00	-22.79%
Vision	$354.48	$334.00	$413.00	23.65%
LTD / AD&D / Life	-	$2,035.00	$2,035.00	-
Unemployment - Premiums	$309.59	$468.00	$468.00	-
Workers Comp	-	$89.00	$94.00	5.62%
Office Supplies	$1,926.47	$3,200.00	$3,200.00	-
Printing/Copier Supplies	$44.04	$3,710.00	-	-100.00%
Postage	$2,886.58	$600.00	$600.00	-
Meeting Supplies/Refreshments	$39.13	-	$500.00	-
Cleaning Supplies	$92.28	$150.00	$150.00	-
Hospitality Items	$194.51	$300.00	$300.00	-
Promotional Items	-	-	$550.00	-
Fuel	$193.80	-	-	-
Uniforms	$213.90	$1,150.00	$1,150.00	-
Hand Tools/Small Equipment	-	-	$1,350.00	-
Weapons/Accessories	-	$300.00	-	-100.00%
Computer Minor Equipment	-	-	$1,000.00	-
Court Technology	$45,736.67	$17,386.00	$18,156.00	4.43%
Court Efficiency	-	$600.00	$600.00	-
Court Security	-	$2,295.00	-	-100.00%
Miscellaneous Supplies	-	$500.00	-	-100.00%
Legal Services	$9,111.25	$20,100.00	$19,100.00	-4.98%
Financial Services	-	-	$250.00	-
Miscellaneous Consultant	$6,879.72	$51,014.00	$500.00	-99.02%
Shipping/Courier Services	-	-	$400.00	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Records Management/Filing Fees	$209.00	-	$1,224.00	-
Printing	$1,807.00	-	$3,710.00	-
Marketing & Promotions	-	$550.00	-	-100.00%
Training/Seminars	$3,213.39	$6,705.00	$6,955.00	3.73%
Memberships & Dues	$165.00	$1,455.00	$455.00	-68.73%
Judicial Services	-	$600.00	$600.00	-
Marshal/Bailiff Services	$1,422.46	-	$11,040.00	-
Software Subscriptions/Applications	$5,013.22	$1,000.00	$3,000.00	200.00%
Vehicle Maintenance	$249.47	$240.00	-	-100.00%
Equipment Rental	$743.58	$1,100.00	$700.00	-36.36%
Total Expenditures	**$397,982.59**	**$420,334.00**	**$399,954.00**	**-4.85%**

Expenditures by Classification



FY26 Expenditures by Classification

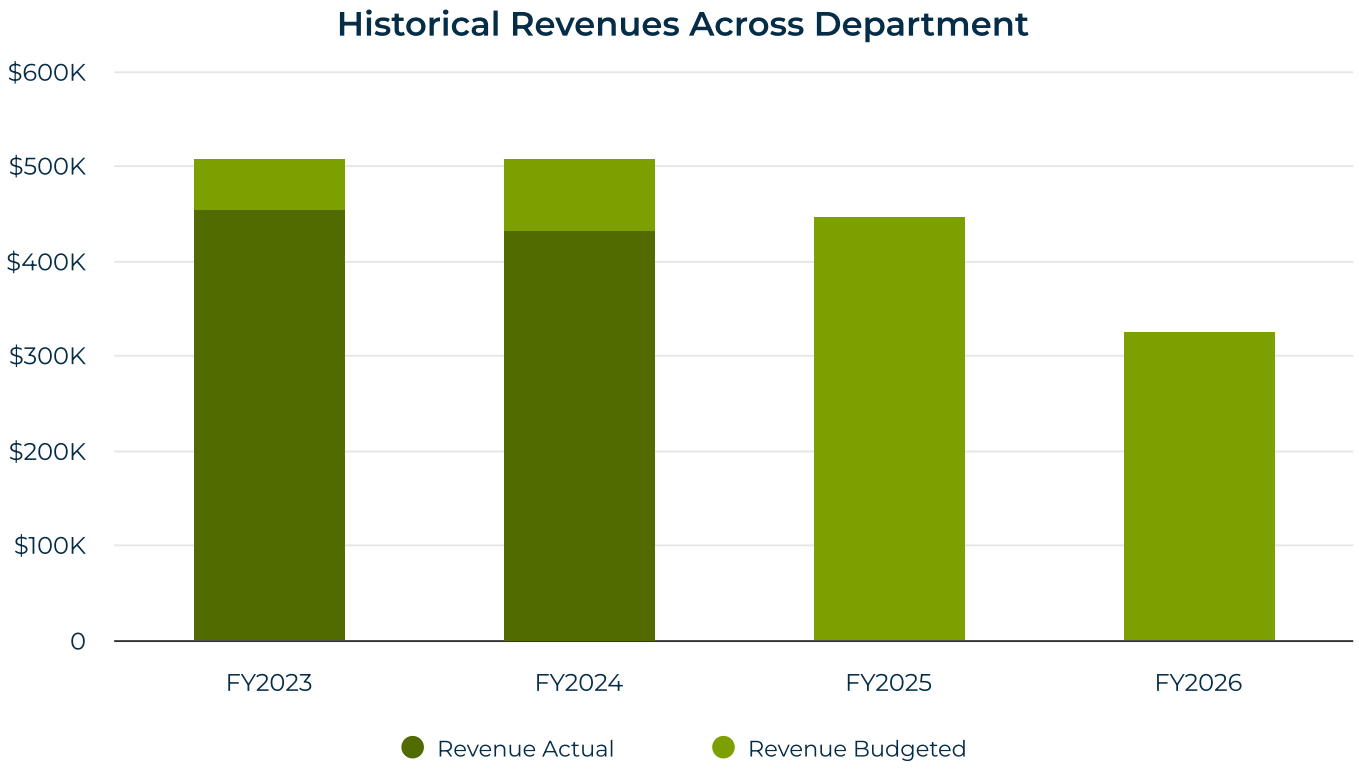


PERSONNEL	**$324,464**	81.13%
SERVICES AND CHARGES	**$47,234**	11.81%
SUPPLIES	**$27,556**	6.89%
REPAIRS AND MAINTENANCE	**$700**	0.18%

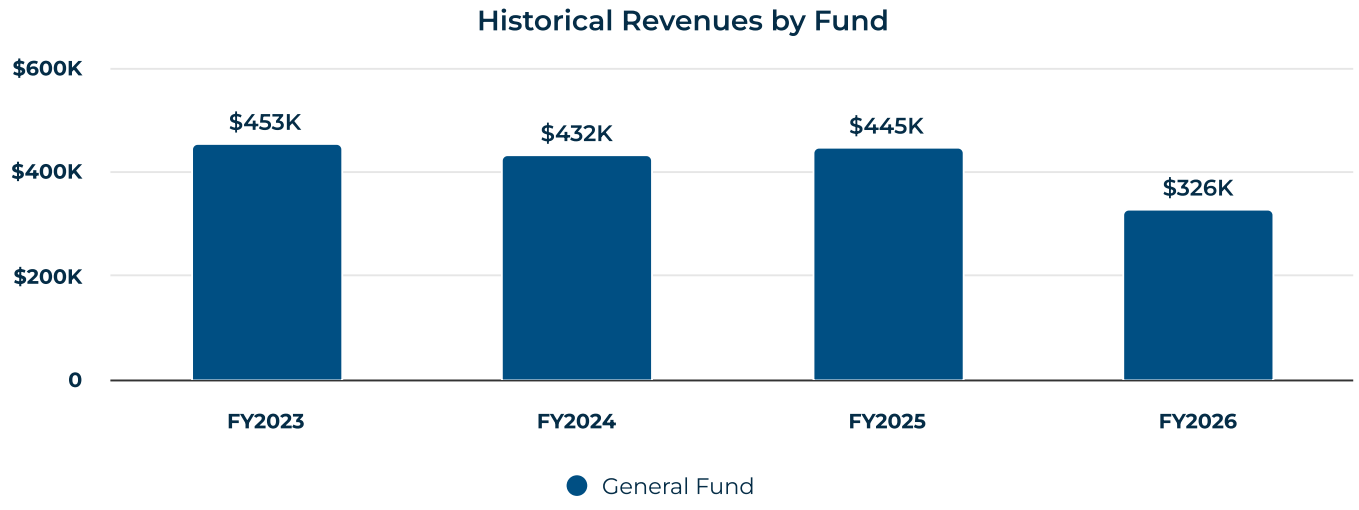
Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$317,841.12	$307,379.00	$324,464.00	5.56%
SUPPLIES	$51,327.38	$30,191.00	$27,556.00	-8.73%
SERVICES AND CHARGES	$27,821.04	$81,424.00	$47,234.00	-41.99%
REPAIRS AND MAINTENANCE	$993.05	$1,340.00	$700.00	-47.76%
Total Expenditures	**$397,982.59**	**$420,334.00**	**$399,954.00**	**-4.85%**

Revenue Summary



Revenues by Fund



FY26 Revenues by Fund



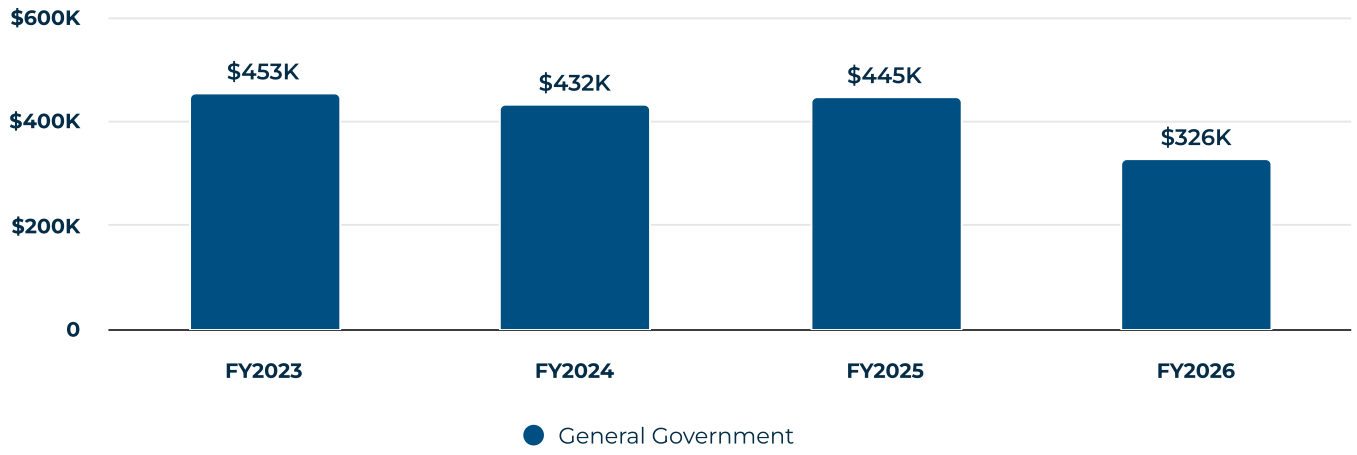
General Fund	**$325,625**	100.00%

Revenues by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$496,985.66	$445,185.00	$325,625.00	-26.86%
Total Revenues	**$496,985.66**	**$445,185.00**	**$325,625.00**	**-26.86%**

Revenues by Fund Type

Historical Revenues by Fund Type



FY26 Revenues by Fund Type



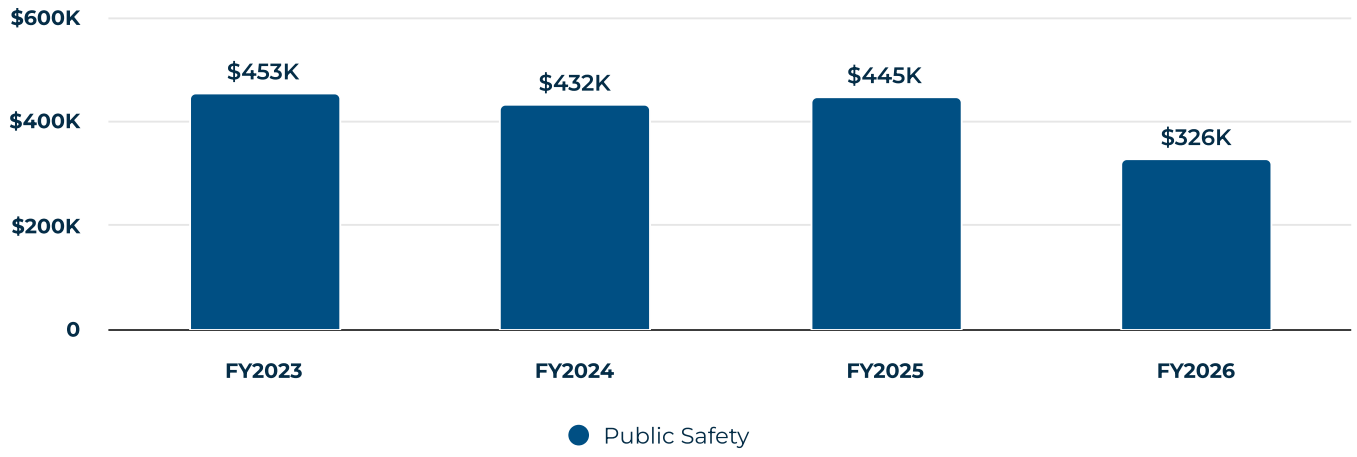
General Government	**$325,625**	100.00%

Revenues by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$496,985.66	$445,185.00	$325,625.00	-26.86%
Total Revenues	**$496,985.66**	**$445,185.00**	**$325,625.00**	**-26.86%**

Revenues by Department Type

Historical Revenues by Department Type



FY26 Revenues by Department Type



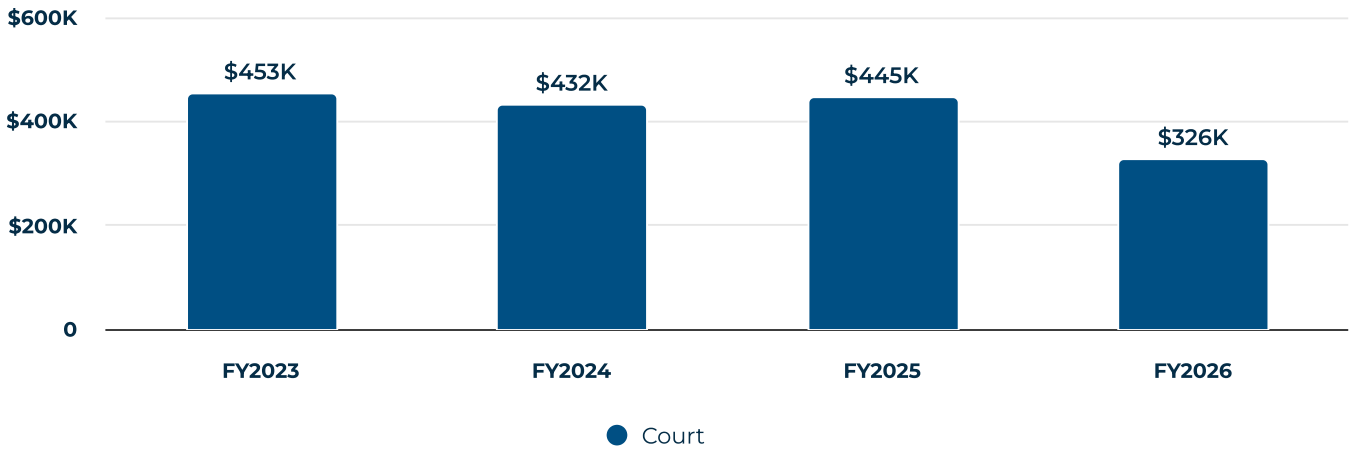
Public Safety **$325,625** 100.00%

Revenues by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Public Safety	$496,985.66	$445,185.00	$325,625.00	-26.86%
Total Revenues	**$496,985.66**	**$445,185.00**	**$325,625.00**	**-26.86%**

Revenues by Department

Historical Revenues by Department



FY26 Revenues by Department



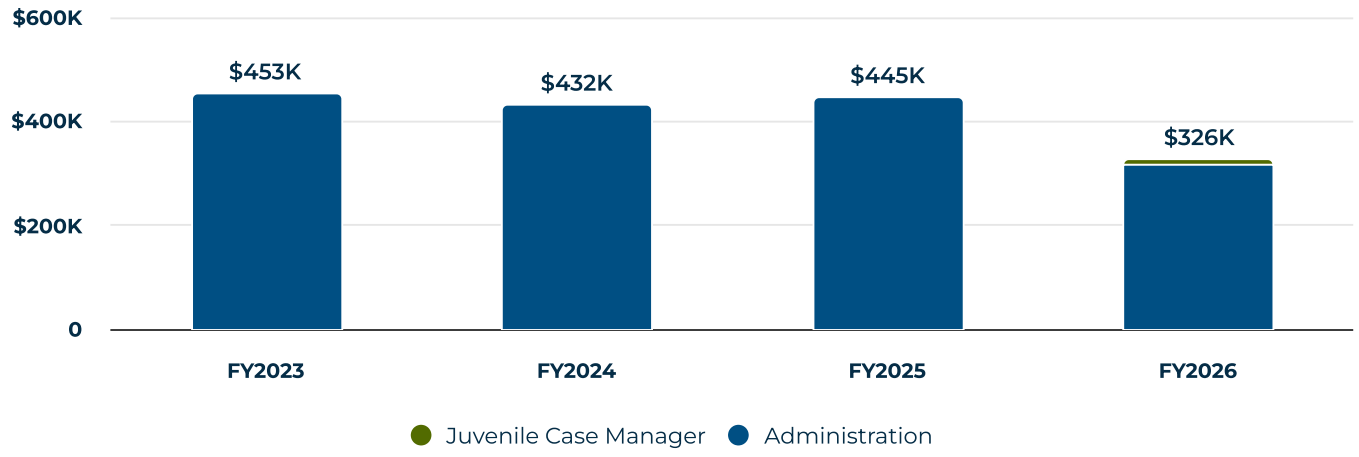
Court **$325,625** 100.00%

Revenues by Department

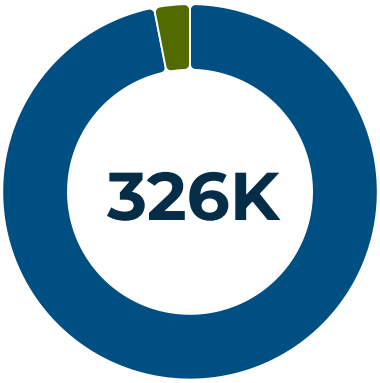
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Court	$496,985.66	$445,185.00	$325,625.00	-26.86%
Total Revenues	**$496,985.66**	**$445,185.00**	**$325,625.00**	**-26.86%**

Revenues by Program

Historical Revenues by Program



FY26 Revenues by Program



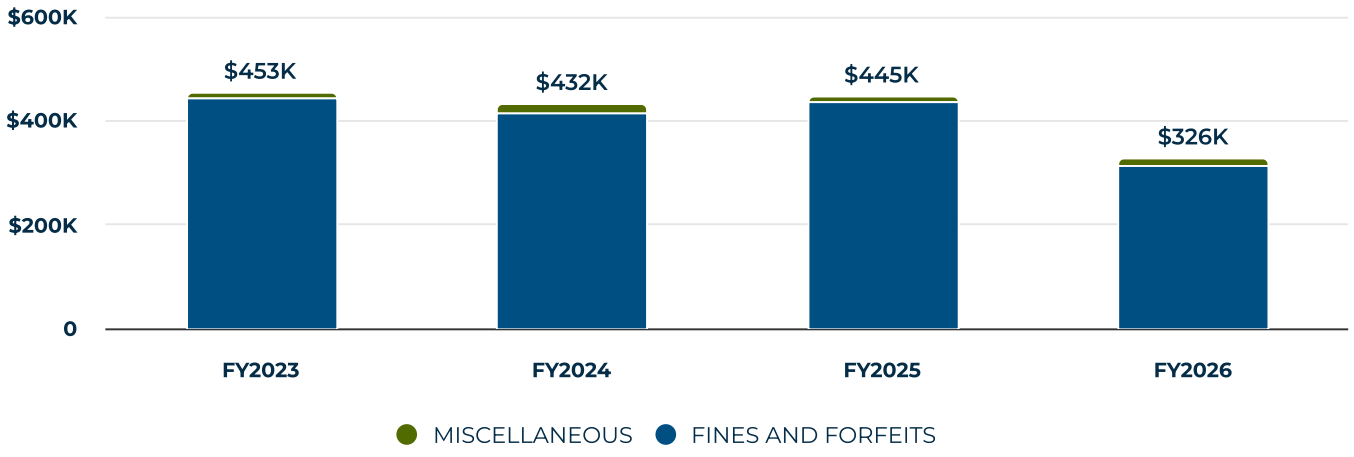
Administration	**$315,625**	96.93%
Juvenile Case Manager	**$10,000**	3.07%

Revenues by Program

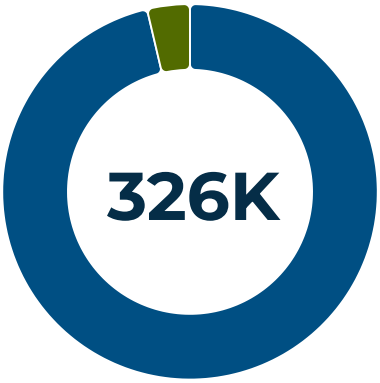
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$492,324.11	$445,185.00	$315,625.00	-29.10%
Juvenile Case Manager	$4,661.55	-	$10,000.00	-
Total Revenues	**$496,985.66**	**$445,185.00**	**$325,625.00**	**-26.86%**

Revenues by Classification

Historical Revenues by Classification



FY26 Revenues by Classification



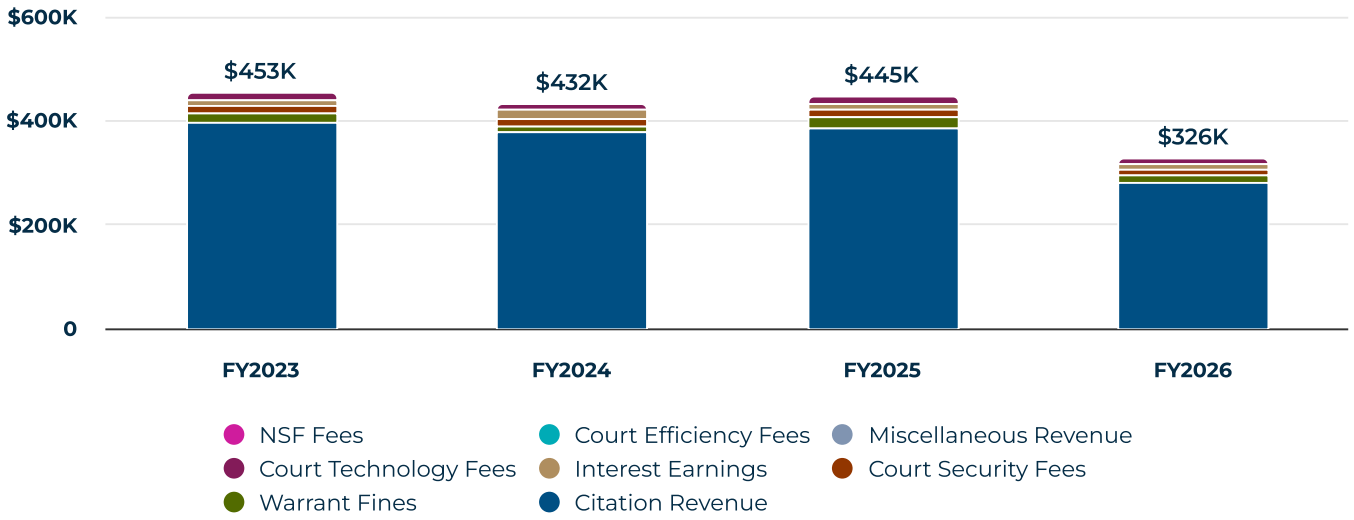
FINES AND FORFEITS	$313,625	96.31%
MISCELLANEOUS	$12,000	3.69%

Revenues by Classification

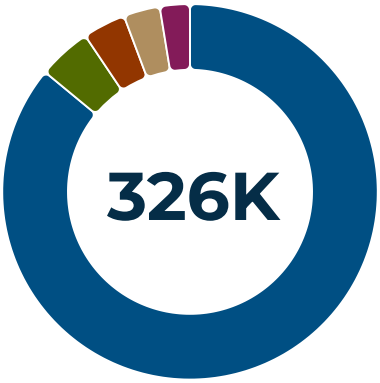
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
FINES AND FORFEITS	$481,648.34	$437,185.00	$313,625.00	-28.26%
MISCELLANEOUS	$15,337.32	$8,000.00	$12,000.00	50.00%
Total Revenues	**$496,985.66**	**$445,185.00**	**$325,625.00**	**-26.86%**

Revenues by Object

Historical Revenues by Object



FY26 Revenues by Object



Citation Revenue	**$280,000**	85.99%
Warrant Fines	**$15,000**	4.61%
Interest Earnings	**$12,000**	3.69%
Court Security Fees	**$10,200**	3.13%
Court Technology Fees	**$8,400**	2.58%
Court Efficiency Fees	**$25**	0.01%

Revenues by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Citation Revenue	$442,233.31	$385,000.00	$280,000.00	-27.27%
Court Technology Fees	$6,868.39	$14,650.00	$8,400.00	-42.66%
Court Security Fees	$8,524.32	$17,450.00	$10,200.00	-41.55%
Court Efficiency Fees	$16.48	$85.00	$25.00	-70.59%
Court Security & Tech Fees	$8,629.74	-	-	-
Warrant Fines	$15,376.10	$20,000.00	$15,000.00	-25.00%
Interest Earnings	$15,288.75	$8,000.00	$12,000.00	50.00%
Citation Shortage/Overage	$187.00	-	-	-
NSF Fees	$25.00	-	-	-
Collection Fees	-$163.43	-	-	-
Total Revenues	**$496,985.66**	**$445,185.00**	**$325,625.00**	**-26.86%**

Personnel Summary

Position	FY2025	FY2026	Change
Municipal Court Administrator	1.00	1.00	0.00
Deputy Court Clerk/Juvenile Case Manager	1.00	1.00	0.00
Court Clerk	1.00	1.00	0.00
Municipal Judge	0.50	0.50	0.00
TOTAL EMPLOYEES	3.50	3.50	0.00

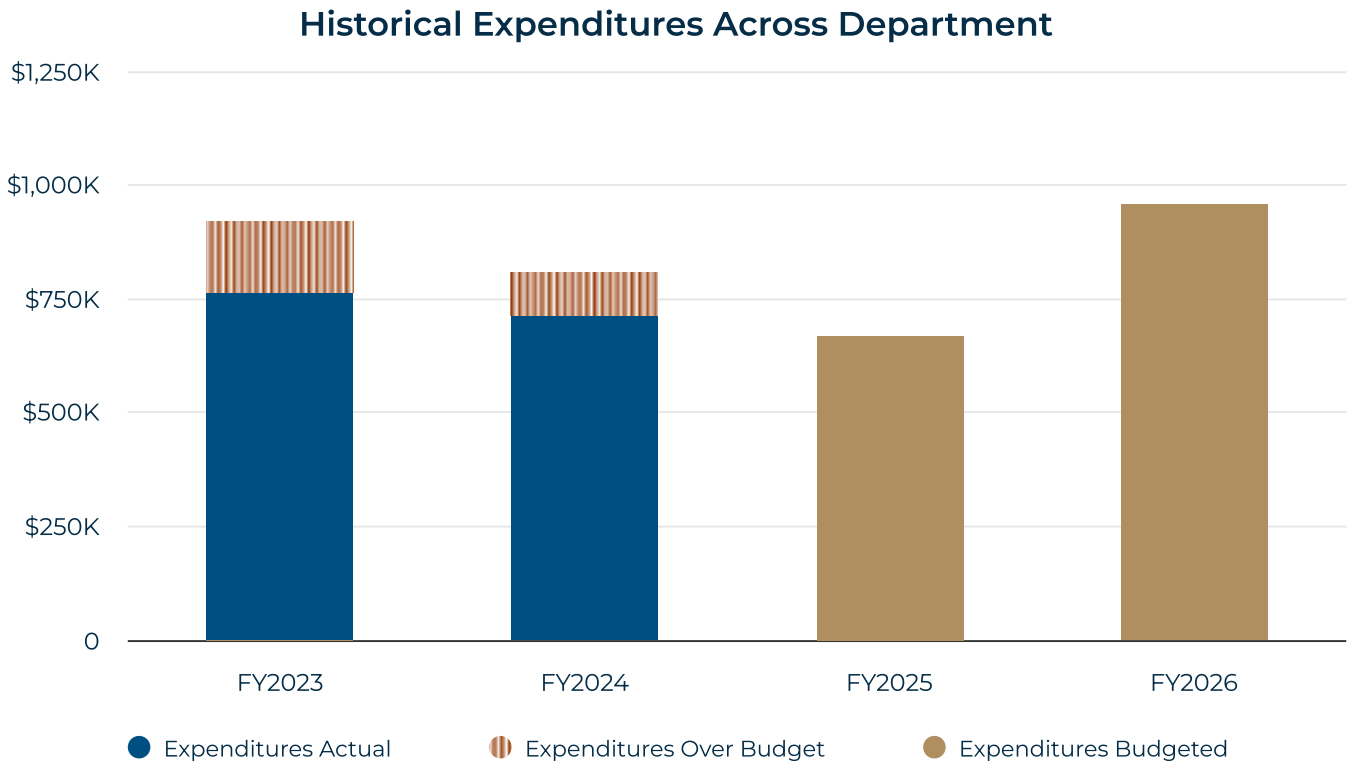
The Westlake Municipal Court operates with a dedicated team that ensures the effective administration of justice at the local level. The court staff includes a Court Administrator who oversees the daily operations of the court and ensures compliance with legal and administrative procedures. The Deputy Court Clerk-Juvenile Case Manager assists in maintaining court records, managing case files, and providing support to court operations. The Juvenile Case Manager handles cases involving juvenile offenders to ensure proper court procedures are met. The Part-Time Judge presides over court proceedings and renders legal decisions in accordance with the municipal state laws. The Part-Time Prosecutor represents the city in prosecuting municipal violations and presents cases in court. The Part-Time Court Bailiff maintains order in the courtroom and provides security during court sessions.

Planning & Development

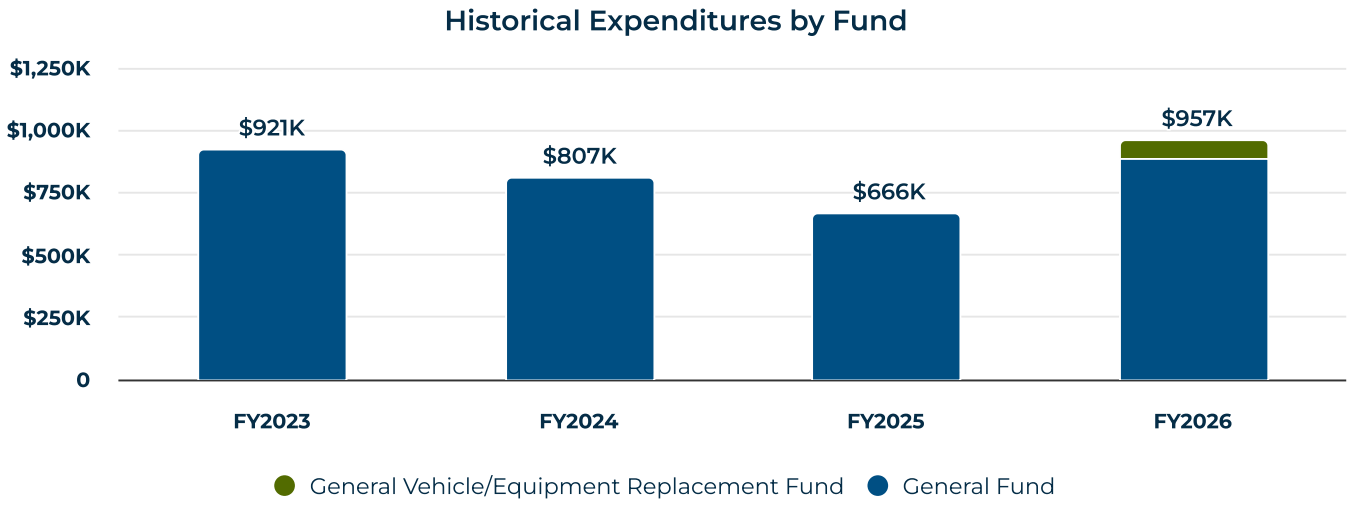
The Department of Planning and Development ensures that land use considerations and urban design considerations are coordinated and coherent, delivering physical outcomes that are distinctive and one-of-a-kind. It is further the focus of the Department of Planning and Development to partner with property owners, developers, and others on the design and construction of buildings that meet elevated expectations for safety and quality.



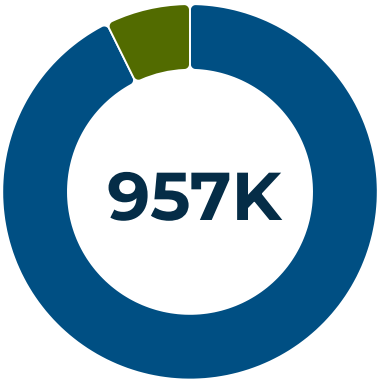
Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



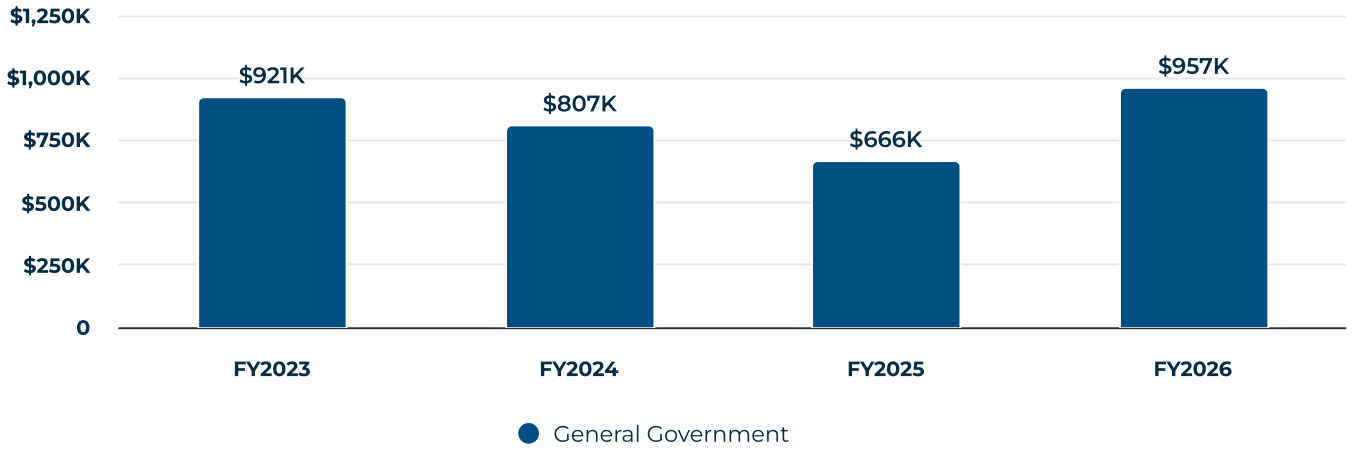
General Fund	**$886,787**	92.68%
General Vehicle/Equipment Replacement Fund	**$70,000**	7.32%

Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$692,034.86	$666,277.00	$886,787.00	33.10%
General Vehicle/Equipment Replacement Fund	-	-	$70,000.00	-
Total Expenditures	**$692,034.86**	**$666,277.00**	**$956,787.00**	**43.60%**

Expenditures by Fund Type

Historical Expenditures by Fund Type



FY26 Expenditures by Fund Type



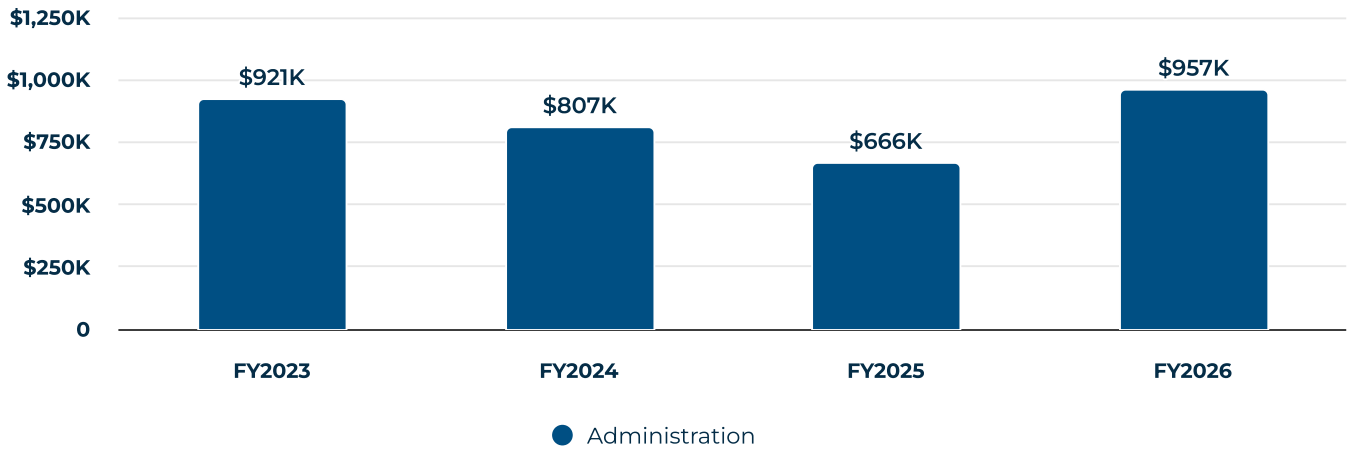
General Government **$956,787** 100.00%

Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$692,034.86	$666,277.00	$956,787.00	43.60%
Total Expenditures	**$692,034.86**	**$666,277.00**	**$956,787.00**	**43.60%**

Expenditures by Program

Historical Expenditures by Program



FY26 Expenditures by Program

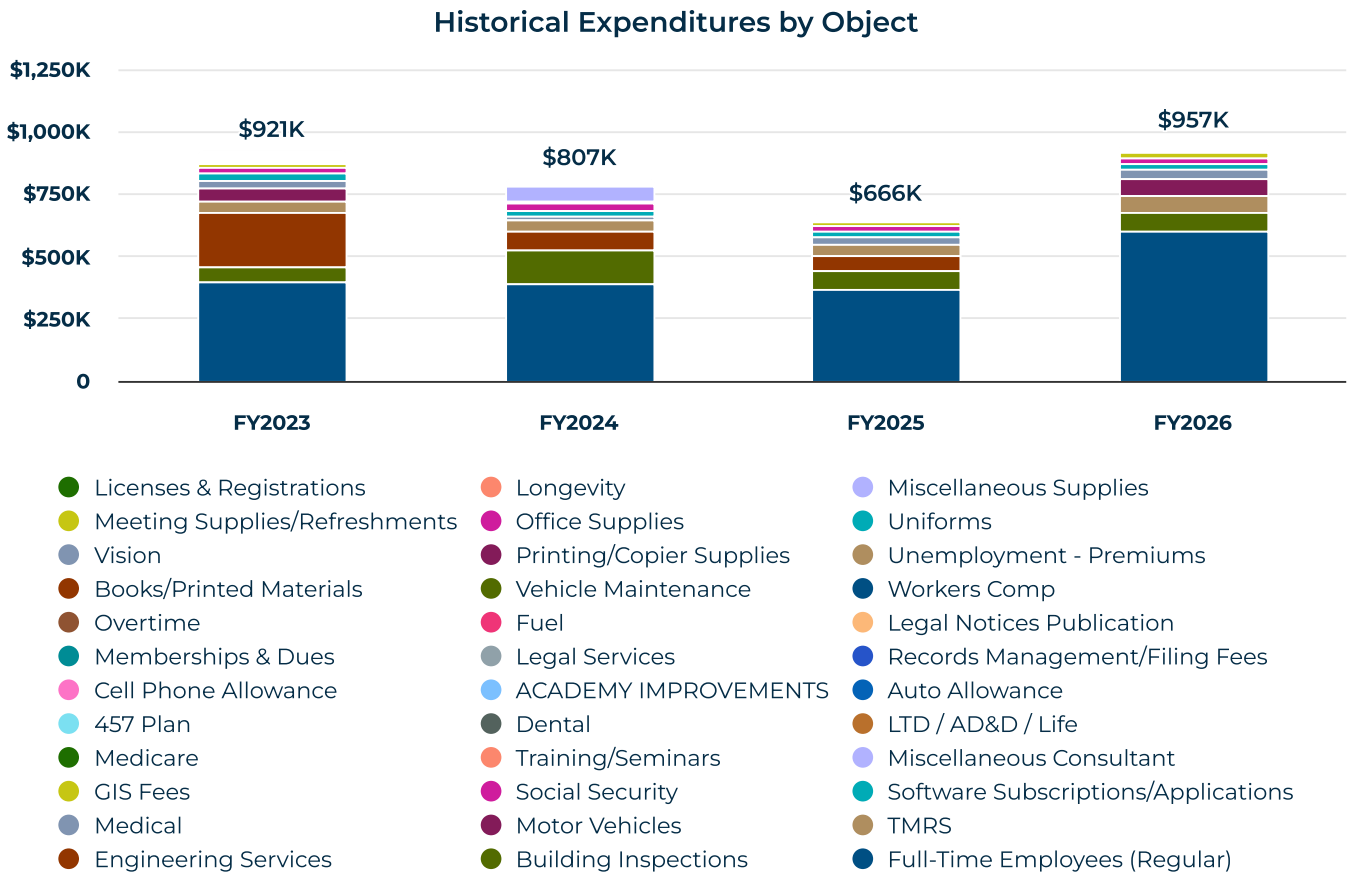


Administration **$956,787** 100.00%

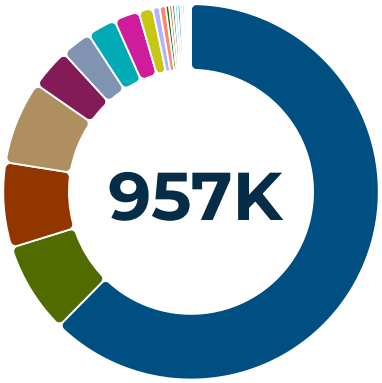
Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$691,749.86	$666,277.00	$956,787.00	43.60%
Streets	$285.00	-	-	-
Total Expenditures	**$692,034.86**	**$666,277.00**	**$956,787.00**	**43.60%**

Expenditures by Object



FY26 Expenditures by Object



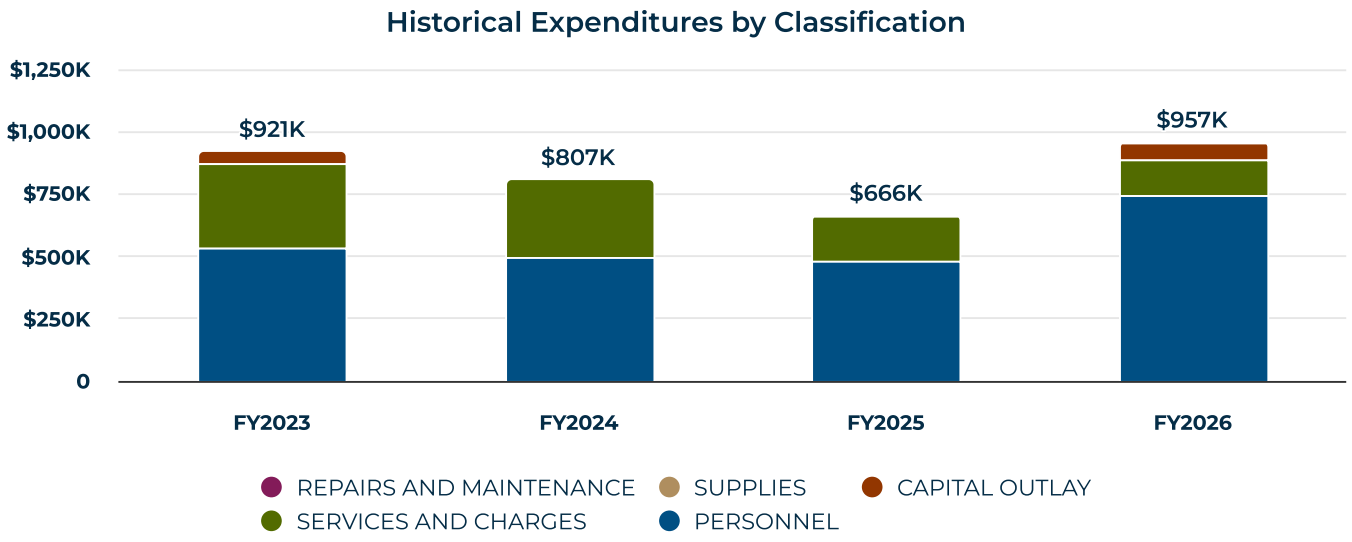
Full-Time Employees (Regular)	$596,694	62.36%
Building Inspections	$75,000	7.84%
Motor Vehicles	$70,000	7.32%
TMRS	$68,371	7.15%
Medical	$33,729	3.53%
Software Subscriptions/Applications	$25,000	2.61%
Social Security	$24,196	2.53%
GIS Fees	$20,600	2.15%
Training/Seminars	$11,795	1.23%
Medicare	$5,659	0.59%
Legal Notices Publication	$5,000	0.52%
LTD / AD&D / Life	$2,855	0.30%
Cell Phone Allowance	$2,400	0.25%
Auto Allowance	$2,400	0.25%
457 Plan	$2,275	0.24%
Fuel	$2,000	0.21%
Memberships & Dues	$1,941	0.20%
Dental	$1,858	0.19%
Books/Printed Materials	$1,058	0.11%
Vehicle Maintenance	$1,000	0.10%
Overtime	$750	0.08%
Workers Comp	$602	0.06%
Uniforms	$450	0.05%
Unemployment - Premiums	$410	0.04%
Vision	$329	0.03%
Office Supplies	$250	0.03%
Longevity	$165	0.02%

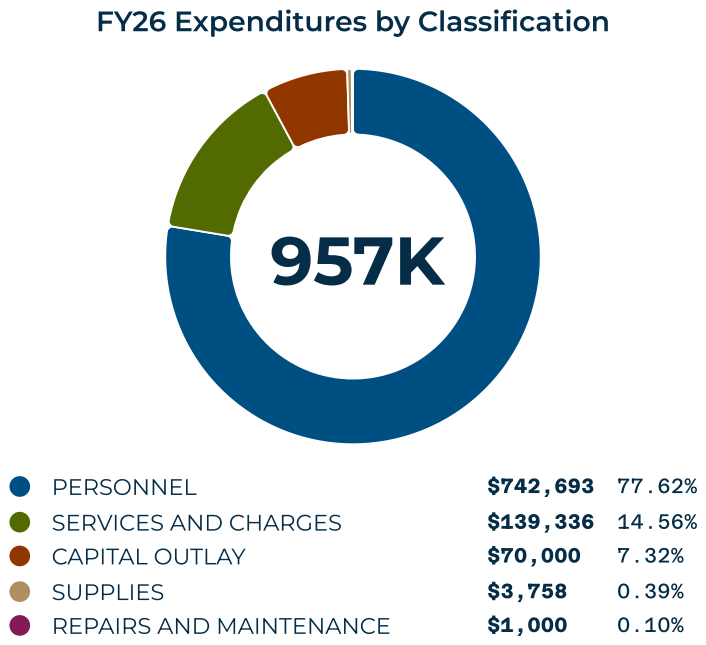
Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$176,345.52	$365,277.00	$596,694.00	63.35%
Overtime	$37.64	$750.00	$750.00	-
Auto Allowance	$500.00	$2,400.00	$2,400.00	-
Cell Phone Allowance	$660.00	$1,440.00	$2,400.00	66.67%
Longevity	-	-	$165.00	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TMRS	$23,259.00	$48,573.00	$68,371.00	40.76%
457 Plan	$525.29	$2,275.00	$2,275.00	-
Social Security	$10,715.48	$22,932.00	$24,196.00	5.51%
Medicare	$2,506.02	$5,364.00	$5,659.00	5.50%
Medical	$11,591.72	$26,156.00	$33,729.00	28.95%
Dental	$652.15	$2,882.00	$1,858.00	-35.53%
Vision	$107.60	$209.00	$329.00	57.42%
LTD / AD&D / Life	-	$1,185.00	$2,855.00	140.93%
Unemployment - Premiums	$426.12	$410.00	$410.00	-
Workers Comp	-	$574.00	$602.00	4.88%
Office Supplies	$517.75	-	$250.00	-
Printing/Copier Supplies	$44.03	$500.00	-	-100.00%
Books/Printed Materials	$153.10	$350.00	$1,058.00	202.29%
Meeting Supplies/Refreshments	$544.06	-	-	-
Fuel	$124.87	$2,000.00	$2,000.00	-
Uniforms	$79.00	-	$450.00	-
Hand Tools/Small Equipment	$51.99	-	-	-
Minor Furniture/Fixtures	$39.99	-	-	-
Building Inspections	$284,373.44	$75,000.00	$75,000.00	-
Engineering Services	$121,469.05	$60,000.00	-	-100.00%
Miscellaneous Consultant	-$7,421.58	-	-	-
Records Management/Filing Fees	$54.50	-	-	-
GIS Fees	-	$16,500.00	$20,600.00	24.85%
Legal Notices Publication	-	-	$5,000.00	-
Training/Seminars	$3,005.00	$7,000.00	$11,795.00	68.50%
Memberships & Dues	$2,658.11	$1,800.00	$1,941.00	7.83%
Licenses & Registrations	-	$100.00	-	-100.00%
Software Subscriptions/Applications	$58,168.30	$21,600.00	$25,000.00	15.74%
Vehicle Maintenance	$139.21	$1,000.00	$1,000.00	-
Equipment Rental	$707.50	-	-	-
Motor Vehicles	-	-	$70,000.00	-
Total Expenditures	**$692,034.86**	**$666,277.00**	**$956,787.00**	**43.60%**

Expenditures by Classification

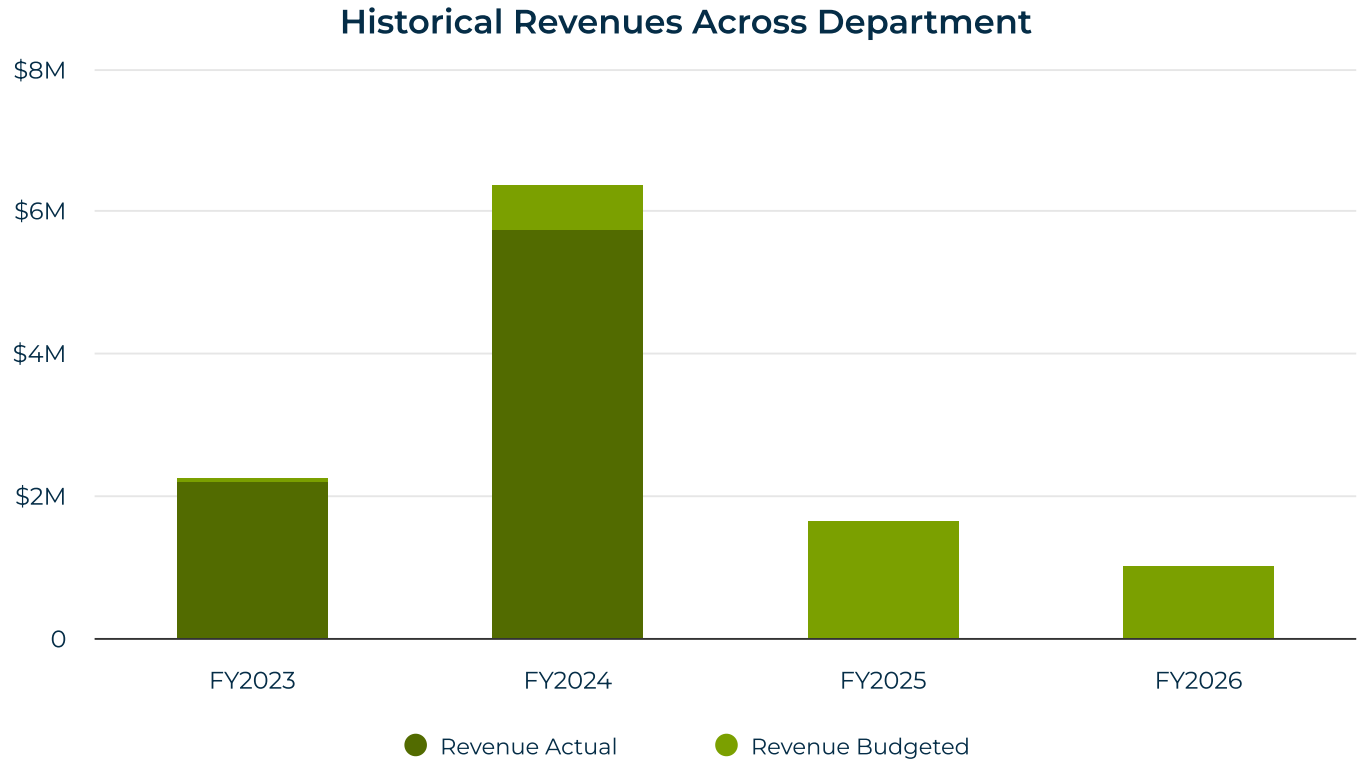




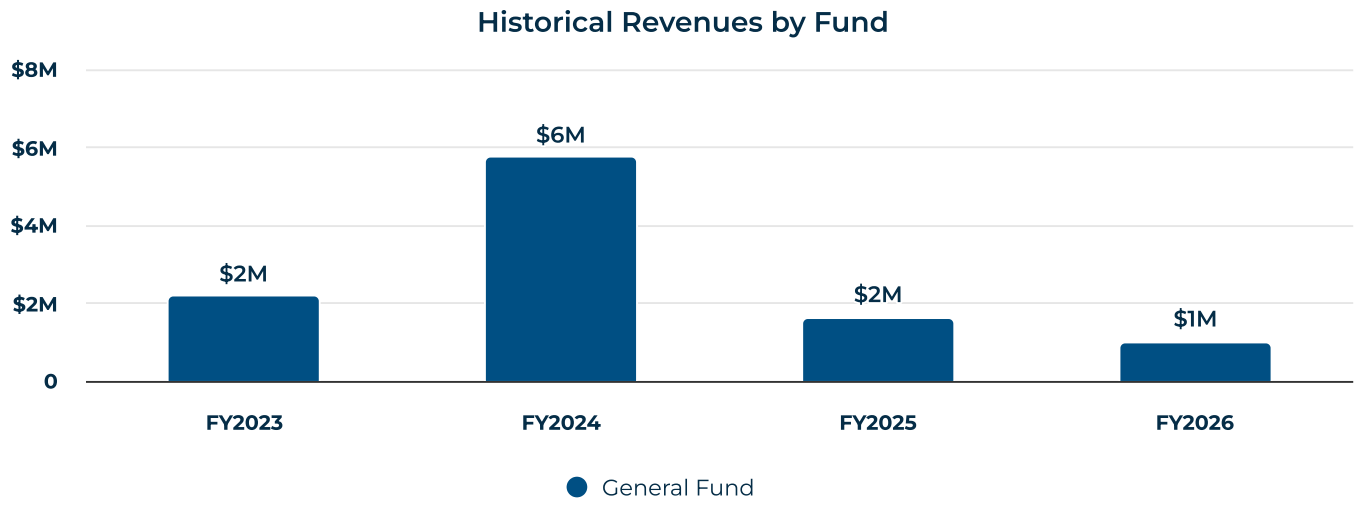
Expenditures by Classification

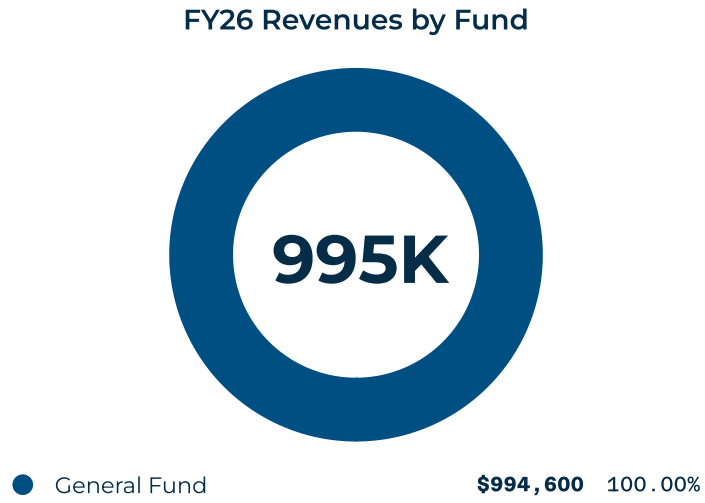
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$227,326.54	$480,427.00	$742,693.00	54.59%
SUPPLIES	$1,554.79	$2,850.00	$3,758.00	31.86%
SERVICES AND CHARGES	$462,306.82	$182,000.00	$139,336.00	-23.44%
REPAIRS AND MAINTENANCE	$846.71	$1,000.00	$1,000.00	-
CAPITAL OUTLAY	-	-	$70,000.00	-
Total Expenditures	**$692,034.86**	**$666,277.00**	**$956,787.00**	**43.60%**

Revenue Summary



Revenues by Fund

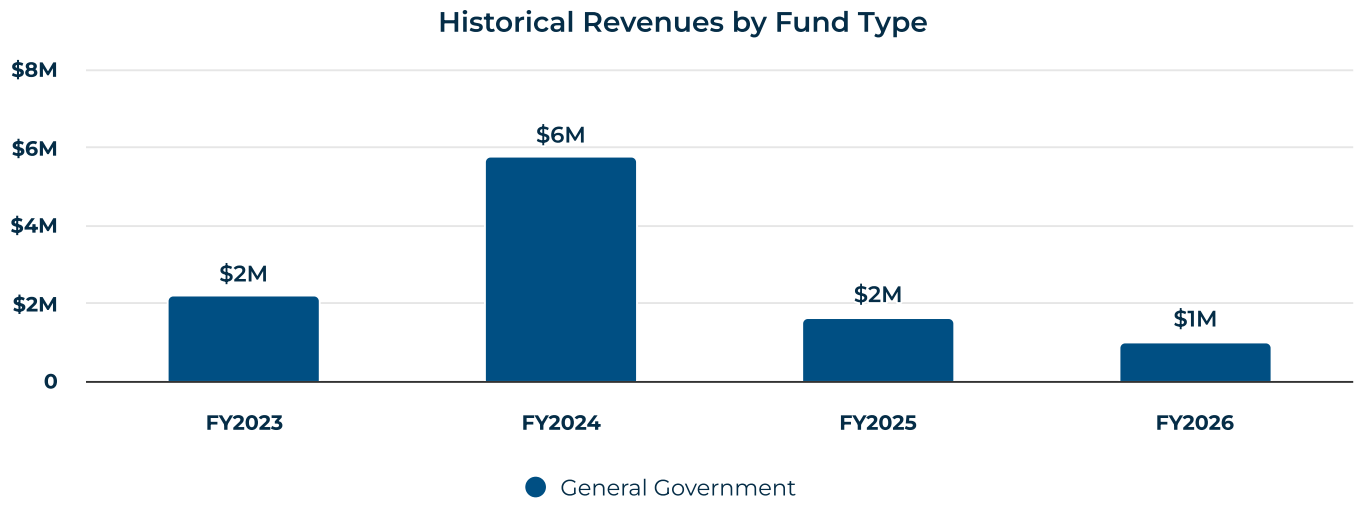


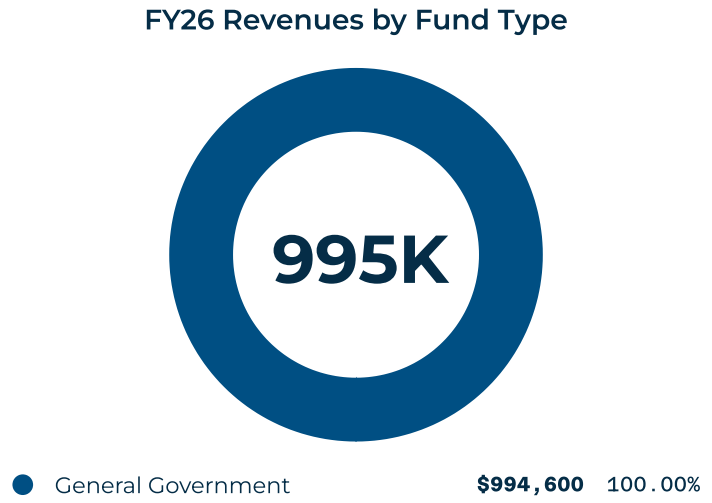


Revenues by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$2,194,177.47	$1,634,825.00	$994,600.00	-39.16%
Total Revenues	**$2,194,177.47**	**$1,634,825.00**	**$994,600.00**	**-39.16%**

Revenues by Fund Type

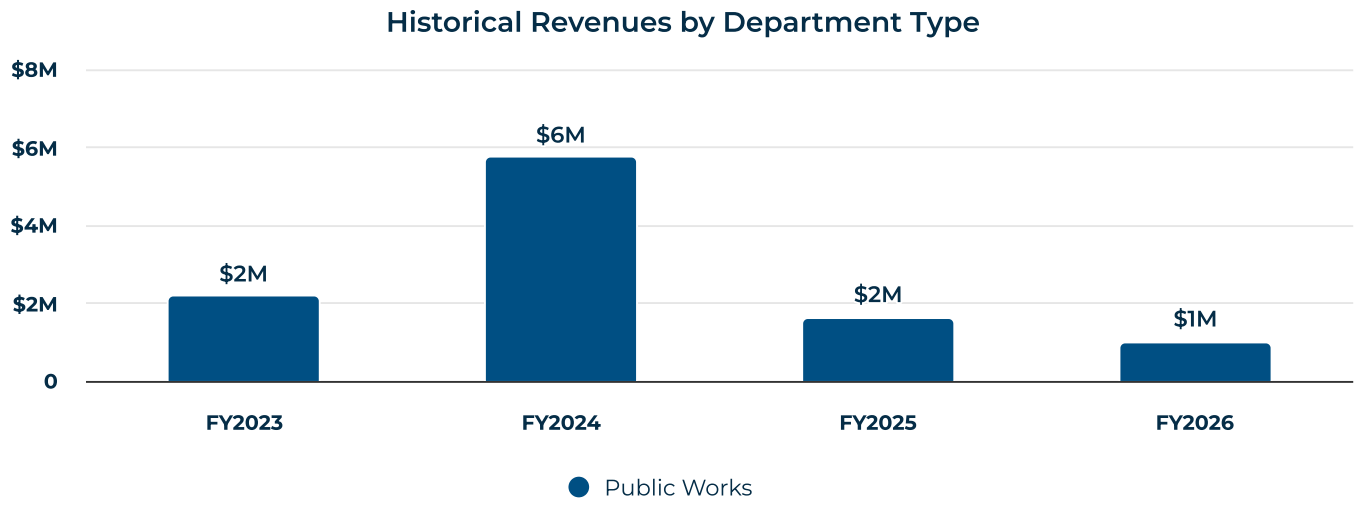


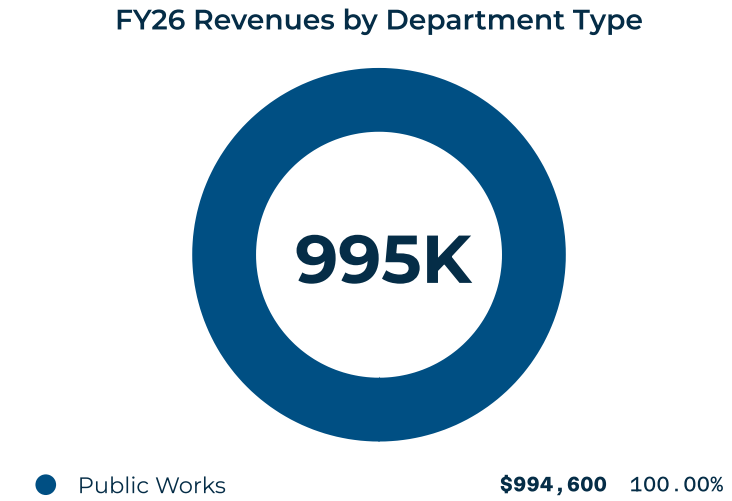


Revenues by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$2,194,177.47	$1,634,825.00	$994,600.00	-39.16%
Total Revenues	**$2,194,177.47**	**$1,634,825.00**	**$994,600.00**	**-39.16%**

Revenues by Department Type

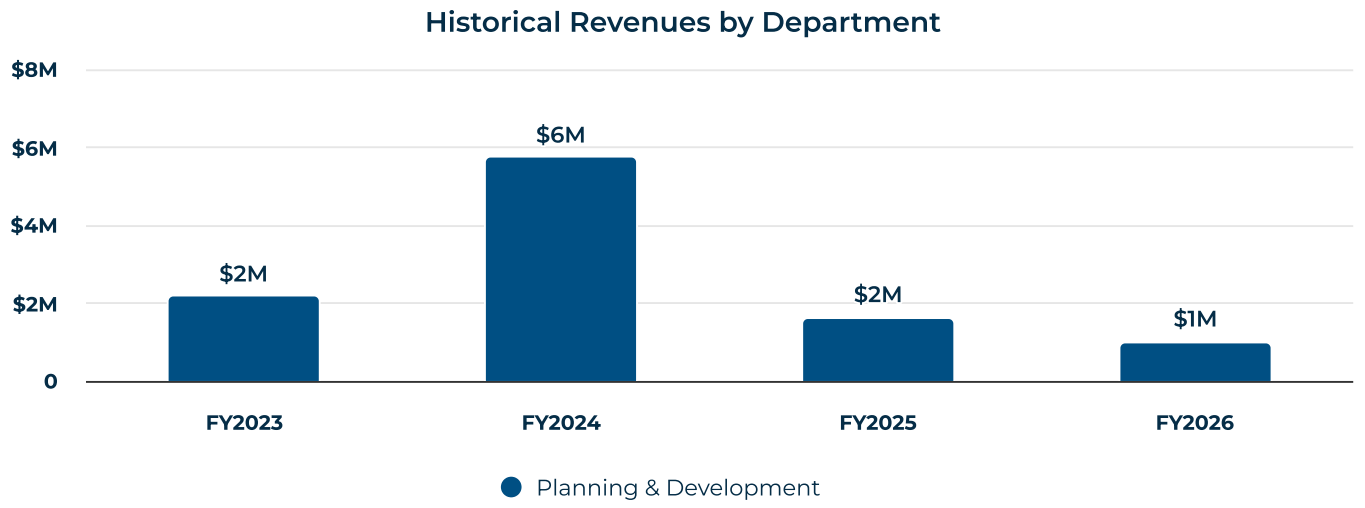


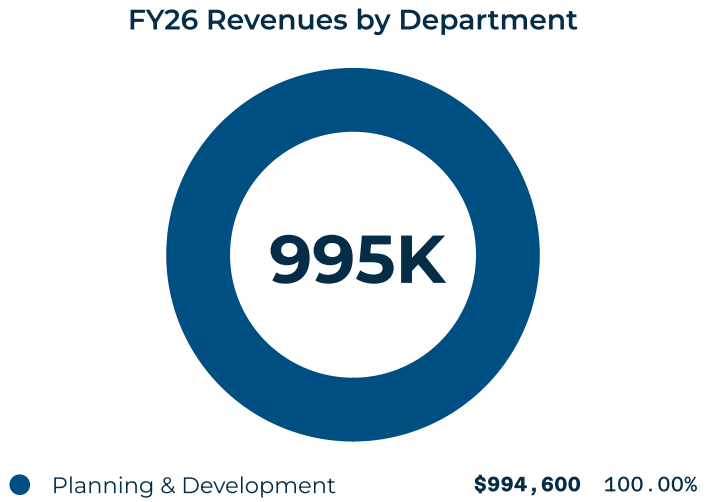


Revenues by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Public Works	$2,194,177.47	$1,634,825.00	$994,600.00	-39.16%
Total Revenues	**$2,194,177.47**	**$1,634,825.00**	**$994,600.00**	**-39.16%**

Revenues by Department

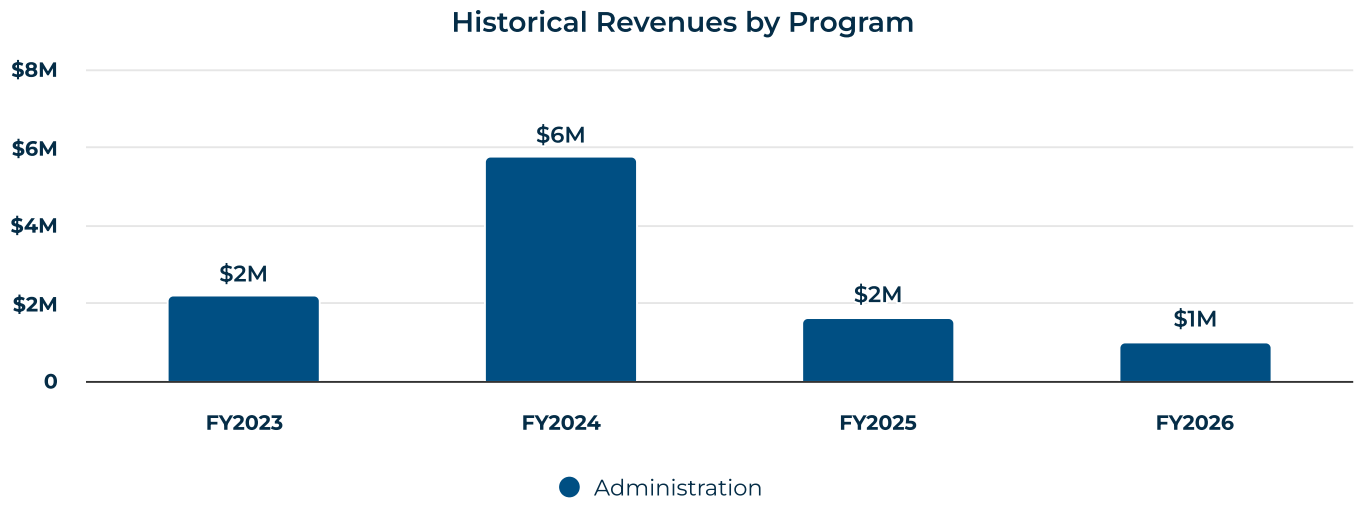


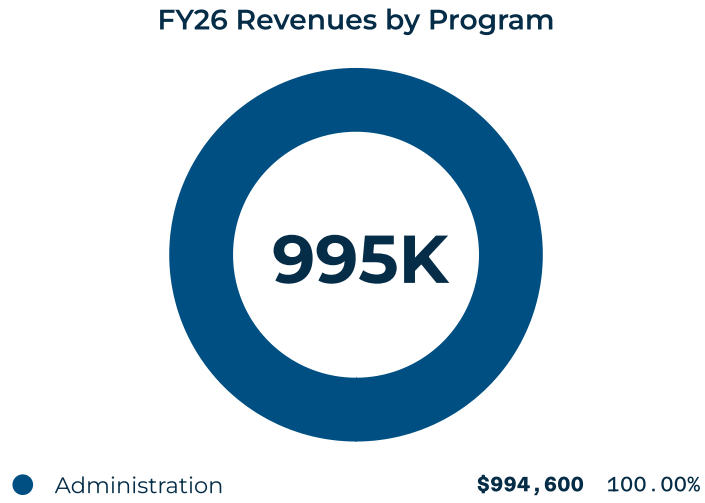


Revenues by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Planning & Development	$2,194,177.47	$1,634,825.00	$994,600.00	-39.16%
Total Revenues	**$2,194,177.47**	**$1,634,825.00**	**$994,600.00**	**-39.16%**

Revenues by Program

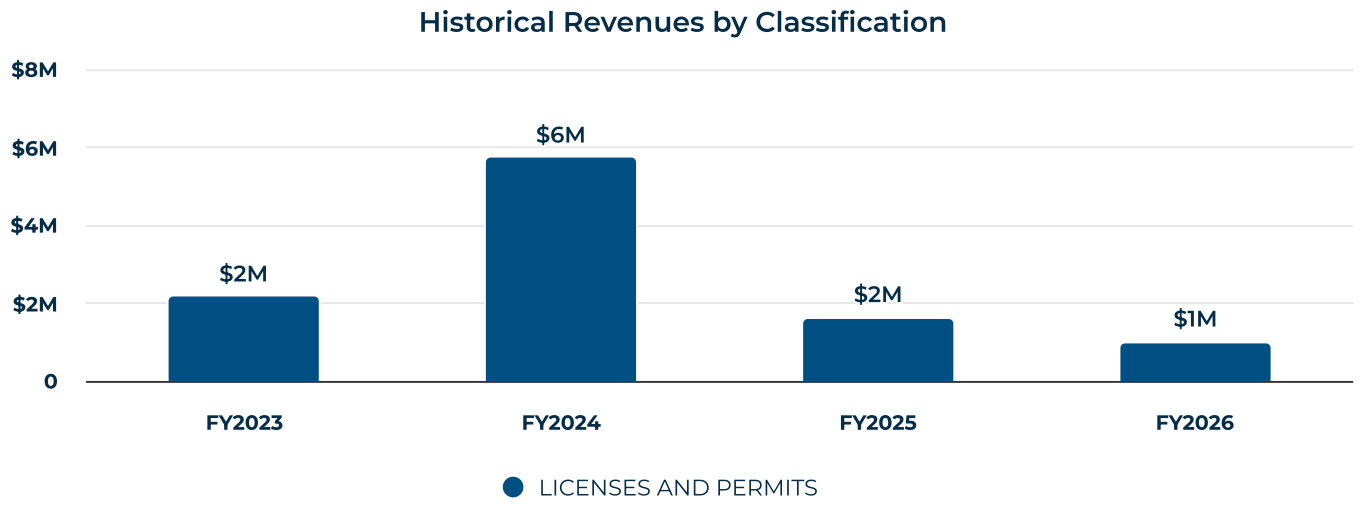


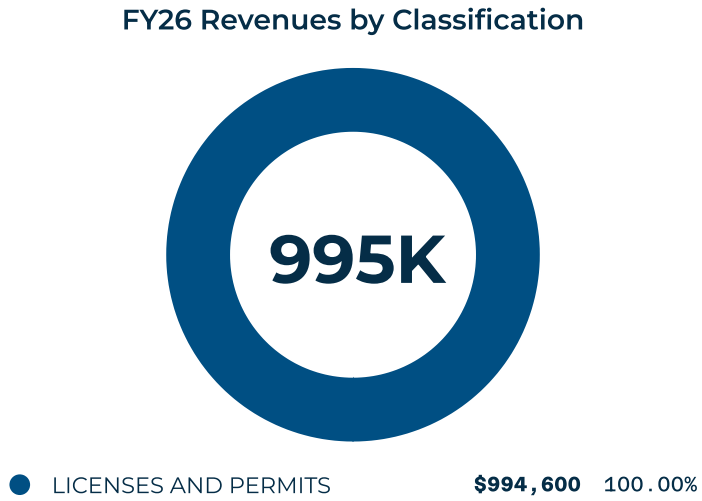


Revenues by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$2,194,177.47	$1,634,825.00	$994,600.00	-39.16%
Total Revenues	**$2,194,177.47**	**$1,634,825.00**	**$994,600.00**	**-39.16%**

Revenues by Classification

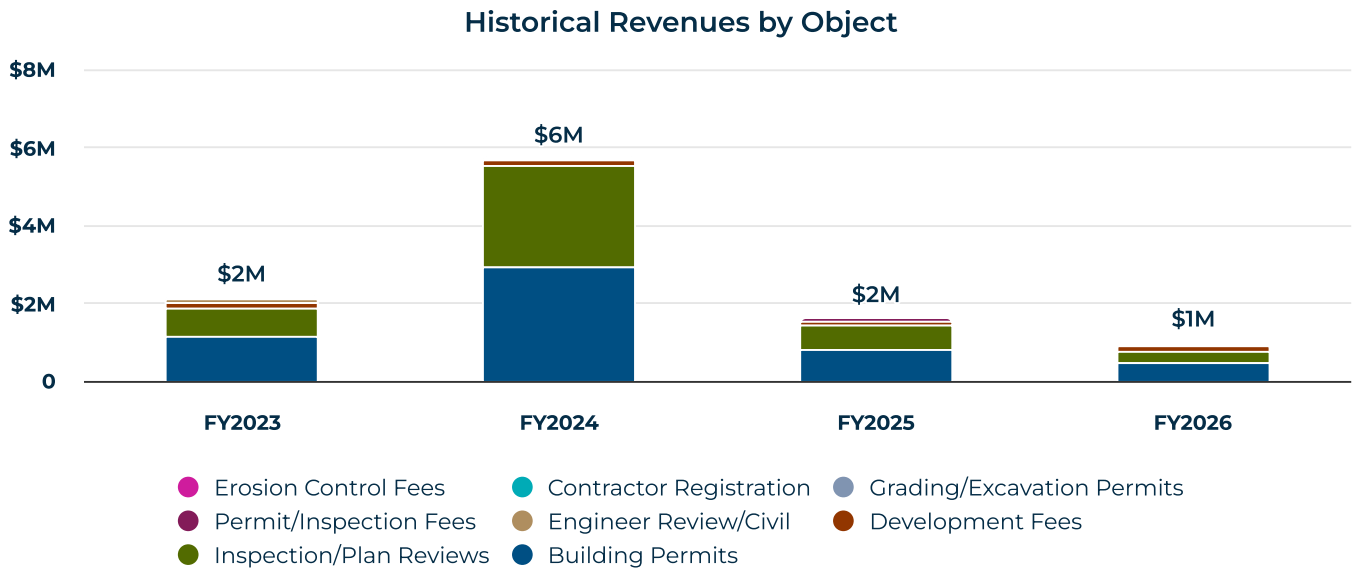


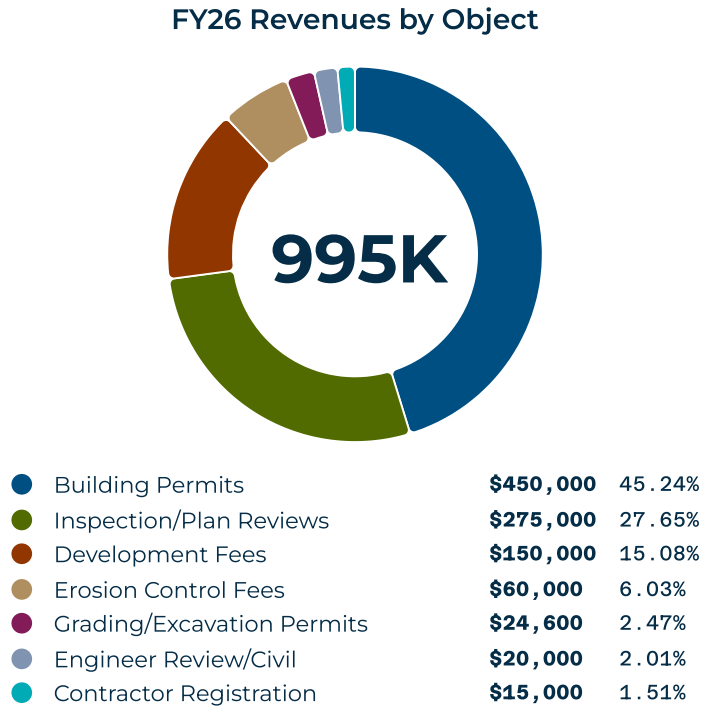


Revenues by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
LICENSES AND PERMITS	$2,194,177.47	$1,634,825.00	$994,600.00	-39.16%
Total Revenues	**$2,194,177.47**	**$1,634,825.00**	**$994,600.00**	**-39.16%**

Revenues by Object





Revenues by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Contractor Registration	$17,900.00	$15,000.00	$15,000.00	-
Erosion Control Fees	$16,500.00	-	$60,000.00	-
Grading/Excavation Permits	$19,688.40	$24,600.00	$24,600.00	-
Reforestation Fees	$1,200.00	-	-	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Inspection/Plan Reviews	$929,705.56	$611,362.00	$275,000.00	-55.02%
Engineer Review/Civil	$15,950.00	$20,000.00	$20,000.00	-
Development Fees	$79,344.24	$100,000.00	$150,000.00	50.00%
Building Permits	$1,089,889.27	$803,863.00	$450,000.00	-44.02%
Permit/Inspection Fees	$24,000.00	$60,000.00	-	-100.00%
Total Revenues	**$2,194,177.47**	**$1,634,825.00**	**$994,600.00**	**-39.16%**

Personnel Summary

Position	FY25	FY26	Change
Deputy Town Manager/Director of Planning & Development	0.50	0.50	0.00
Building Official	1.00	1.00	0.00
Town Planner	1.00	1.00	0.00
Senior Building Inspector	0.00	1.00	1.00
Senior Plans Examiner	0.00	1.00	1.00
Executive Assistant/Development Coordinator	1.00	1.00	0.00
TOTAL EMPLOYEES	3.50	5.50	2.00

Summary of Goals

(1) Interpreting and administering land use regulations, building codes, life safety codes, and other codes that regulate all matters of land development and land use.

(2) Guiding property owners, developers, and others through the development review and approvals process, including plan review, permitting, and inspections.

Public Works

Public Works is responsible for the overall management of public water, wastewater, streets, and drainage facilities within the Town of Westlake.

Public Water: Public Works ensures the delivery of safe, clean water at adequate pressure to residents and customers, accomplished through the maintenance, repair and replacement of water lines, meters, fire hydrants, and valves. This also includes dead-end main flushing, which is performed monthly as required by the Texas Commission on Environmental Quality (TCEQ).

Infrastructure: The department actively performs preventive maintenance and repairs on curbs, gutters, sidewalks, and ramps, as well as lane and intersection markings, and street signs throughout the Town.

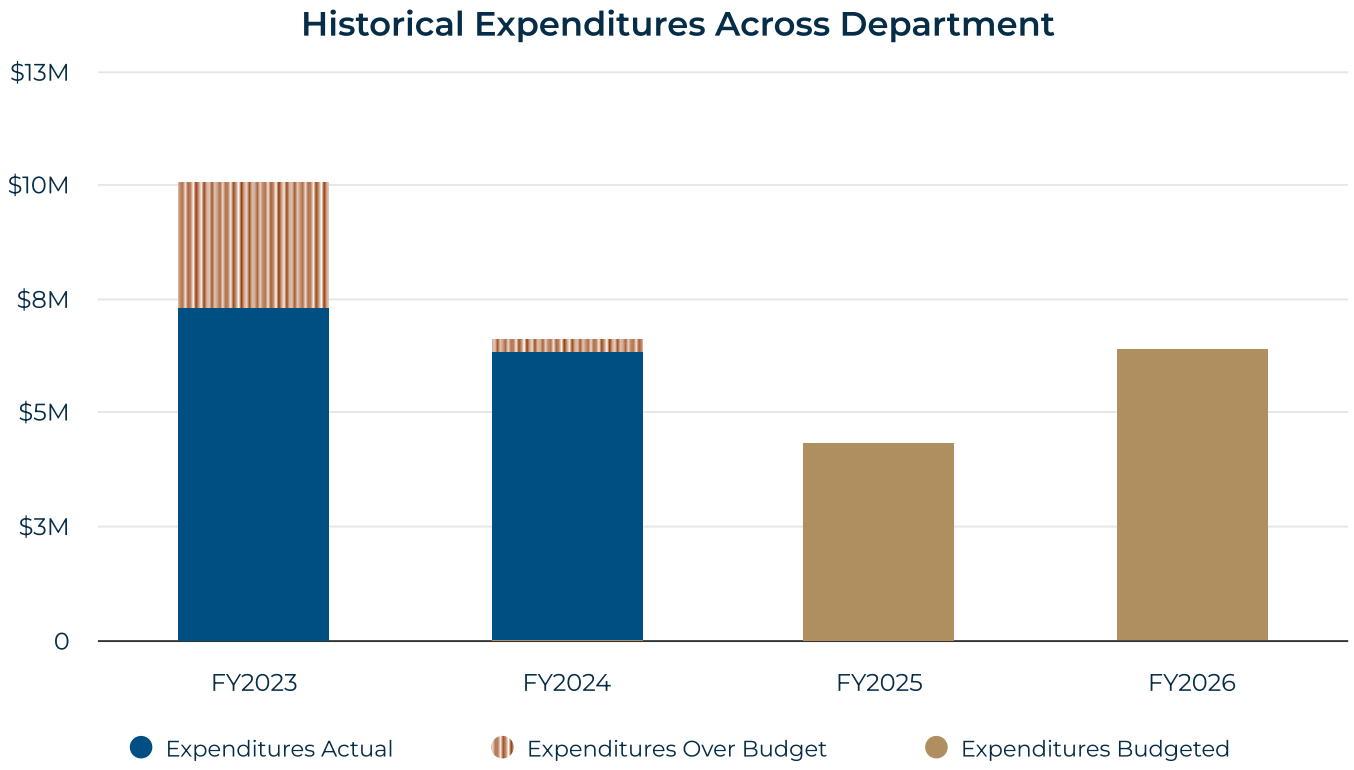
Drainage: Public Works protects public health and environmental safety through the repair, replacement, maintenance, video inspection, and cleaning of the public sewer mains and utility holes to prevent infiltration of stormwater into the sanitary sewer system. Public Works also maintains public drainage channels and the stormwater collection system through mowing, debris removal, and repair and maintenance of the public storm drain system.

Recreation: Public Works maintains public parks, the trail system and associated amenities, and the public parkways along Davis Boulevard through the Town of Westlake.

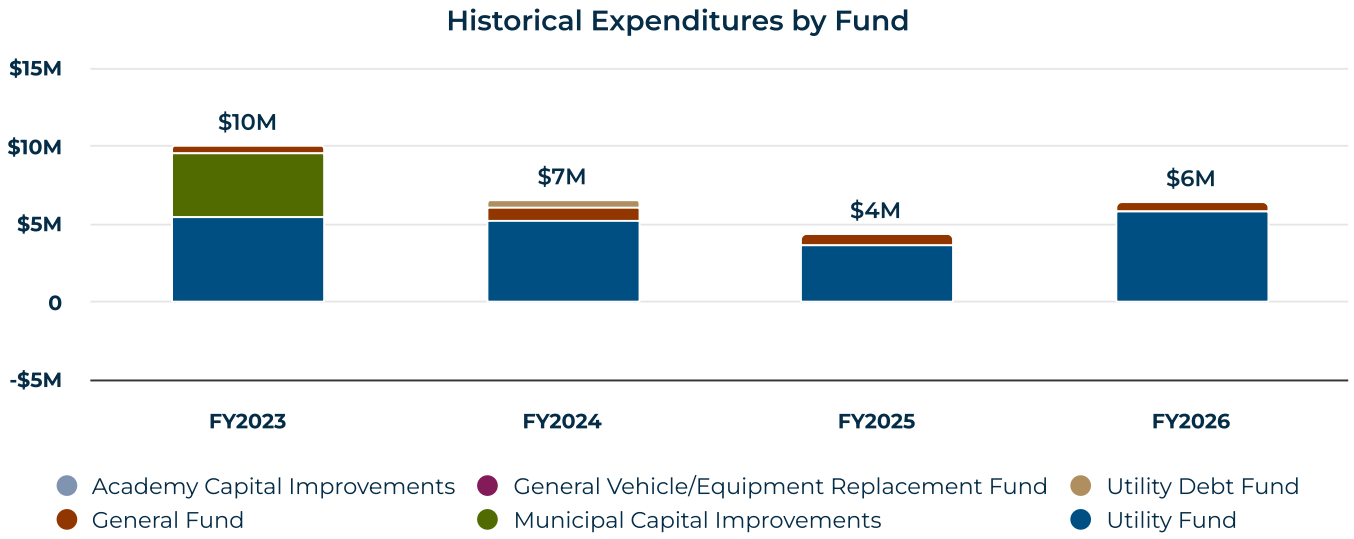
Public Works strives to support other departments in the planning process of new developments, plan and execute the Town's water, wastewater, stormwater, and roadway CIP, and provide a wide range of technical assistance and field support to other departments, citizens, engineers, builders, and various interested parties.

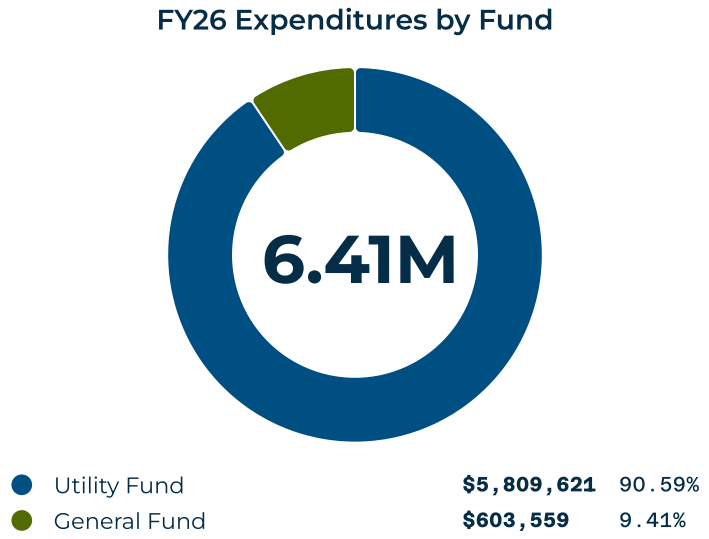


Expenditure Summary



Expenditures by Fund

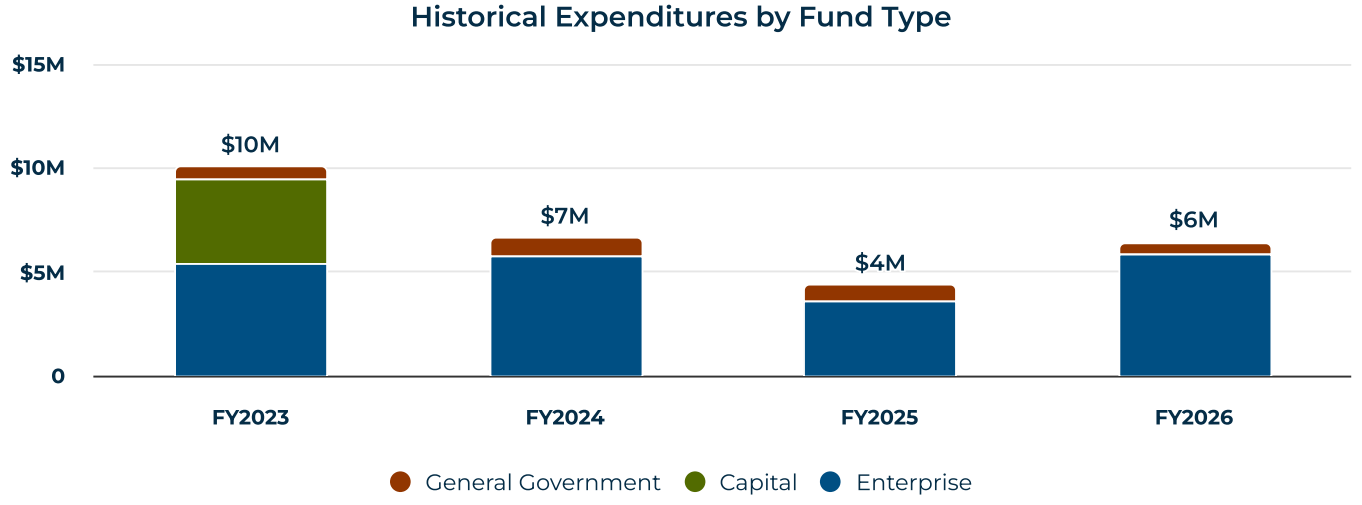




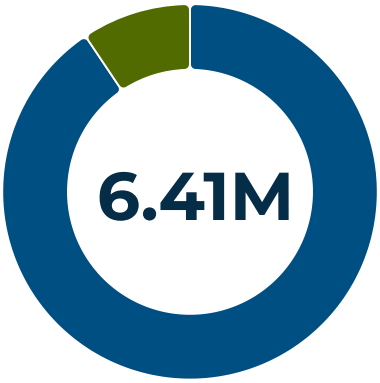
Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$1,087,884.00	$710,124.00	$603,559.00	-15.01%
General Vehicle/Equipment Replacement Fund	$48,020.06	$50,000.00	-	-100.00%
Utility Fund	$7,596,682.57	$3,587,532.00	$5,809,621.00	61.94%
Utility Vehicle/Equipment Replacement Fund	$115,578.75	-	-	-
Total Expenditures	**$8,848,165.38**	**$4,347,656.00**	**$6,413,180.00**	**47.51%**

Expenditures by Fund Type



FY26 Expenditures by Fund Type



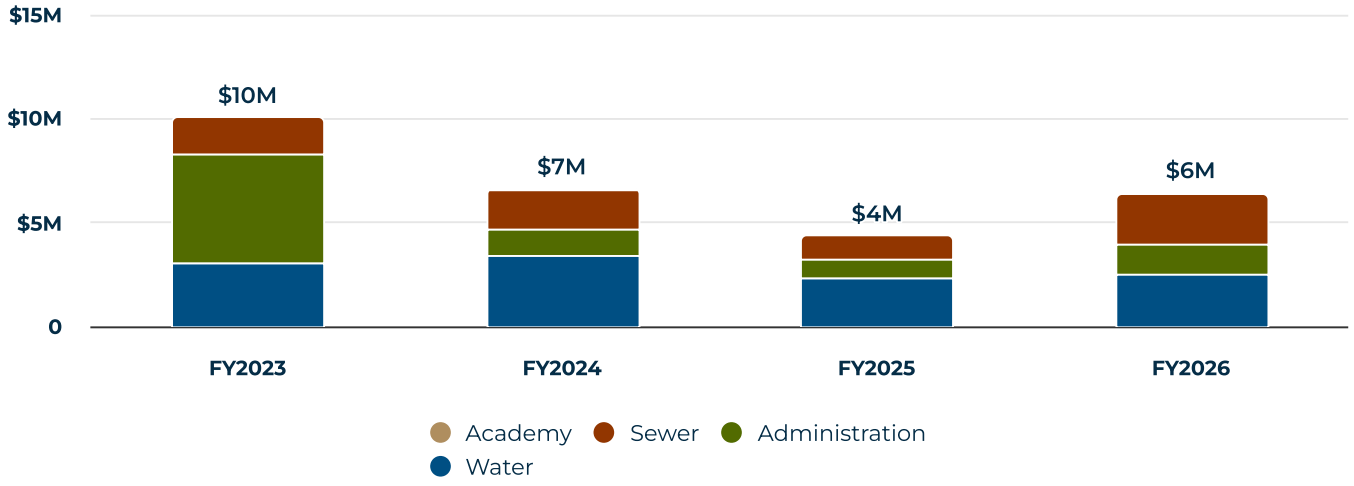
Enterprise	$5,809,621	90.59%
General Government	$603,559	9.41%

Expenditures by Fund Type

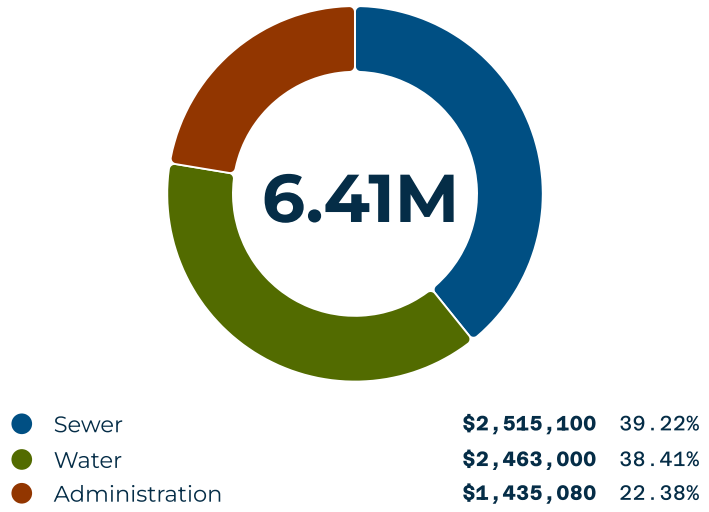
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$1,135,904.06	$760,124.00	$603,559.00	-20.60%
Enterprise	$7,712,261.32	$3,587,532.00	$5,809,621.00	61.94%
Total Expenditures	**$8,848,165.38**	**$4,347,656.00**	**$6,413,180.00**	**47.51%**

Expenditures by Program

Historical Expenditures by Program



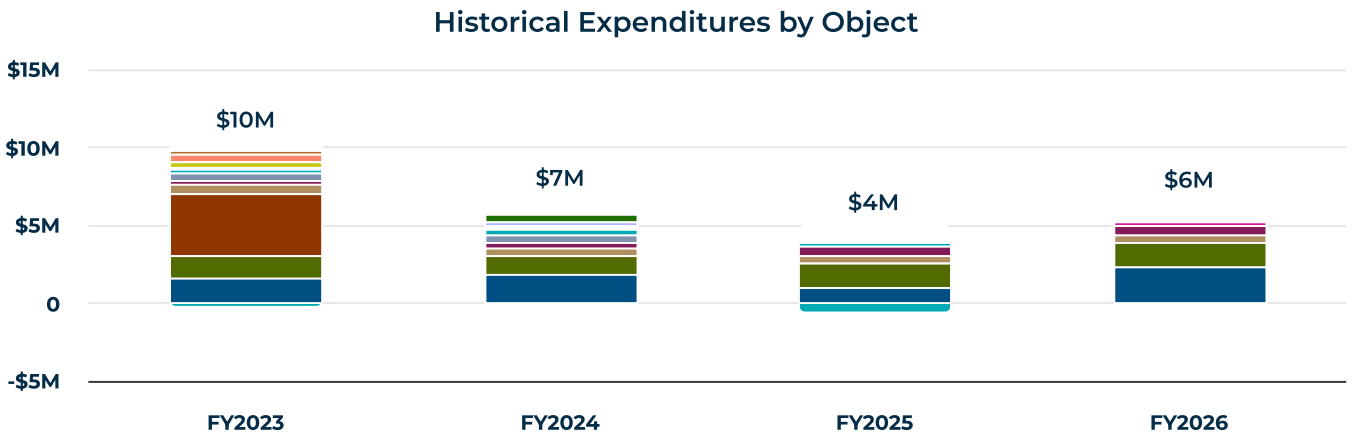
FY26 Expenditures by Program



Expenditures by Program

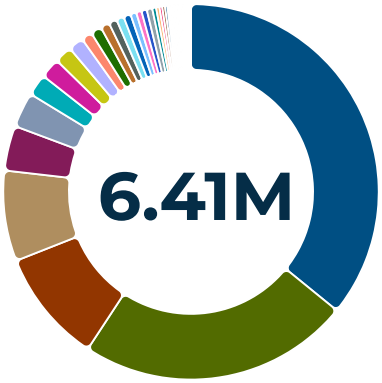
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$2,128,828.83	$906,296.00	$1,435,080.00	58.35%
Streets	$19,276.26	-	-	-
Water	$4,101,953.50	$2,312,060.00	$2,463,000.00	6.53%
Sewer	$2,596,731.60	$1,129,300.00	$2,515,100.00	122.71%
Academy	$1,375.19	-	-	-
Total Expenditures	**$8,848,165.38**	**$4,347,656.00**	**$6,413,180.00**	**47.51%**

Expenditures by Object



- Contra Payroll Expense
- Shipping/Courier Services
- Licenses & Registrations
- Water Service Charge
- Unemployment - Premiums
- Computer Minor Equipment
- ACADEMY IMPROVEMENTS
- Printing/Copier Supplies
- Software Subscriptions/Applications
- Janitorial Services
- Duct Bank Maintenance
- LTD / AD&D / Life
- Cell Phone Allowance
- Equipment/Instrument Maintenance
- Auto Allowance
- Communications
- Vehicle Maintenance
- Fuel
- Overtime
- Social Security
- Water Meters/Minor Equipment
- Water Meters/Capital Equipment
- Electricity
- Streets/Sidewalk Maintenance
- Grounds Maintenance
- Peak Payment
- Wastewater Treatment
- Miscellaneous Supplies
- Bond Escrow Fees
- Vision
- Facility Maintenance Supplies
- Internet/Phone/Television
- Safety Supplies
- Memberships & Dues
- Other Equipment
- Office Supplies
- 457 Plan
- Interior Building Maintenance
- Line Location
- Training/Seminars
- Building Structures
- Utility Billing
- On Call Pay
- Equipment Rental
- System Admin & Support Service
- Property Insurance
- Miscellaneous Consultant
- Utility Testing & Inspections
- Engineering Services
- Bond Principal
- Pump Station Maintenance
- Bond Interest
- Streets/Sidewalks
- Issuance Costs
- Bank Fees
- Postage
- Longevity
- Chemical Supplies
- Furniture & Fixtures
- Uniforms
- Communications Equipment
- Legal Services
- Architect Services
- Dental
- Motor Vehicles
- Workers Comp
- Auditor
- Medicare
- Pump Station Equipment
- Lift Station Maintenance
- Hand Tools/Small Equipment
- Signage/Streetlight Maintenance
- Impact Fees
- Medical
- TMRS
- Depreciation
- Utility System Maintenance
- Full-Time Employees (Regular)
- Water Purchases

FY26 Expenditures by Object



Wastewater Treatment	**$2,300,300**	35.87%
Water Purchases	**$1,500,000**	23.39%
Full-Time Employees (Regular)	**$626,270**	9.77%
Peak Payment	**$500,000**	7.80%
Utility System Maintenance	**$248,300**	3.87%
Streets/Sidewalk Maintenance	**$194,100**	3.03%
Water Meters/Capital Equipment	**$120,000**	1.87%
TMRS	**$111,352**	1.74%
Electricity	**$96,500**	1.50%
Medical	**$84,600**	1.32%
Pump Station Maintenance	**$60,000**	0.94%
Utility Testing & Inspections	**$60,000**	0.94%
Miscellaneous Consultant	**$50,000**	0.78%
Lift Station Maintenance	**$45,000**	0.70%
Social Security	**$41,794**	0.65%
Engineering Services	**$40,000**	0.62%
Grounds Maintenance	**$32,000**	0.50%
Signage/Streetlight Maintenance	**$30,000**	0.47%
Equipment Rental	**$30,000**	0.47%
Communications	**$30,000**	0.47%
Overtime	**$21,775**	0.34%
Hand Tools/Small Equipment	**$18,000**	0.28%
Vehicle Maintenance	**$16,000**	0.25%
Interior Building Maintenance	**$15,000**	0.23%
Fuel	**$13,000**	0.20%
Equipment/Instrument Maintenance	**$10,000**	0.16%
Training/Seminars	**$10,000**	0.16%
Medicare	**$9,776**	0.15%
Auto Allowance	**$9,100**	0.14%
Auditor	**$8,750**	0.14%
Workers Comp	**$8,304**	0.13%
Office Supplies	**$8,000**	0.12%
On Call Pay	**$7,800**	0.12%
Cell Phone Allowance	**$6,960**	0.11%
LTD / AD&D / Life	**$6,225**	0.10%
Dental	**$5,698**	0.09%
Utility Billing	**$5,000**	0.08%
457 Plan	**$4,713**	0.07%

Computer Minor Equipment	**$3,500**	0.05%
Other Equipment	**$3,000**	0.05%
Line Location	**$3,000**	0.05%
Uniforms	**$3,000**	0.05%
Printing/Copier Supplies	**$2,500**	0.04%
Longevity	**$2,184**	0.03%
Furniture & Fixtures	**$2,000**	0.03%
Legal Services	**$2,000**	0.03%
Safety Supplies	**$2,000**	0.03%
Chemical Supplies	**$2,000**	0.03%
Memberships & Dues	**$1,000**	0.02%
Unemployment - Premiums	**$848**	0.01%
Vision	**$731**	0.01%
Licenses & Registrations	**$600**	0.01%
Postage	**$500**	0.01%

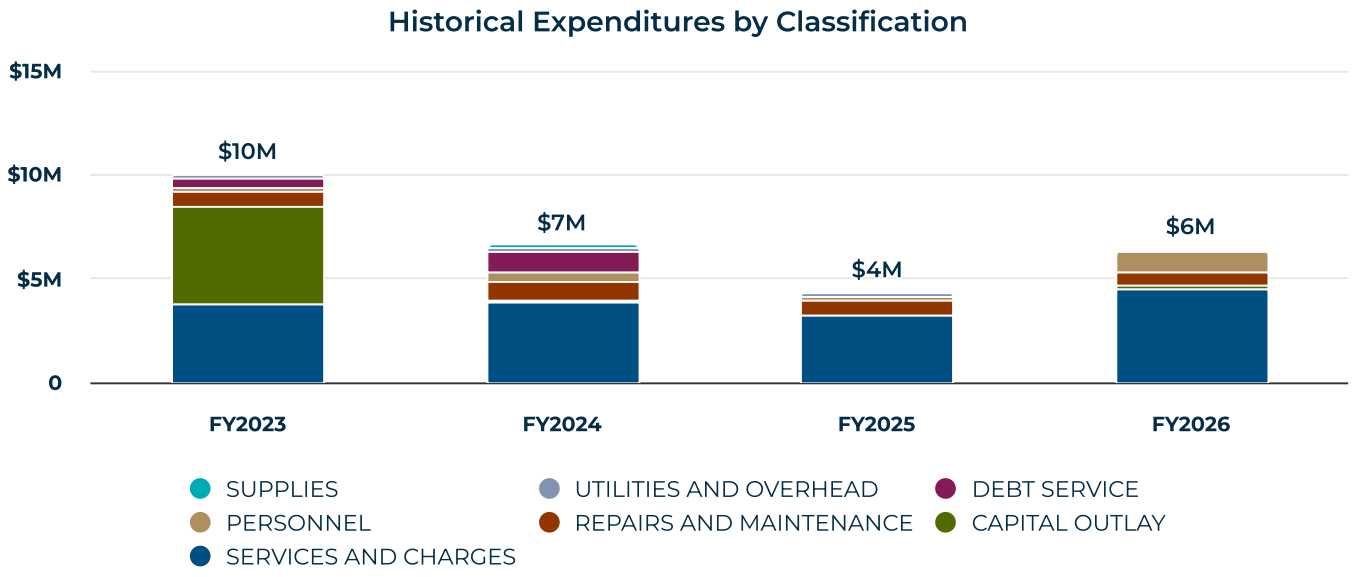
Expenditures by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$569,932.88	$594,784.00	$626,270.00	5.29%
Overtime	$44,242.11	$21,400.00	$21,775.00	1.75%
On Call Pay	$6,000.00	$7,800.00	$7,800.00	-
Auto Allowance	$8,400.00	$9,100.00	$9,100.00	-
Cell Phone Allowance	$6,400.00	$6,720.00	$6,960.00	3.57%
Longevity	-	-	$2,184.00	-
TMRS	$82,170.71	$79,092.00	$111,352.00	40.79%
457 Plan	$2,503.08	$4,550.00	$4,713.00	3.58%
Social Security	$36,599.40	$39,668.00	$41,794.00	5.36%
Medicare	$8,559.54	$9,278.00	$9,776.00	5.37%
Medical	$63,904.86	$66,132.00	$84,600.00	27.93%
Dental	$4,512.96	$5,926.00	$5,698.00	-3.85%
Vision	$513.47	$417.00	$731.00	75.30%
LTD / AD&D / Life	-	$5,786.00	$6,225.00	7.59%
Unemployment - Premiums	$711.25	$819.00	$848.00	3.54%
Workers Comp	-	$7,952.00	$8,304.00	4.43%
Contra Payroll Expense	-	-$644,100.00	-	-100.00%
Office Supplies	$23,869.50	$500.00	$8,000.00	1,500.00%
Printing/Copier Supplies	$4,621.00	$2,500.00	$2,500.00	-
Postage	$808.01	$700.00	$500.00	-28.57%
Chemical Supplies	$2,850.20	$1,000.00	$2,000.00	100.00%
Safety Supplies	$929.87	$350.00	$2,000.00	471.43%
Fuel	$17,139.26	$12,500.00	$13,000.00	4.00%
Uniforms	$4,367.67	$2,150.00	$3,000.00	39.53%
Hand Tools/Small Equipment	$27,820.00	$2,700.00	$18,000.00	566.67%
Water Meters/Minor Equipment	$4,190.22	$55,000.00	-	-100.00%

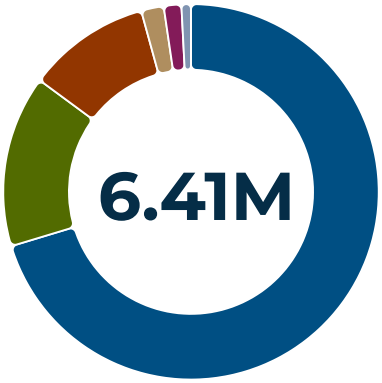
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Computer Minor Equipment	-	-	$3,500.00	-
Miscellaneous Supplies	$2,946.61	-	-	-
Legal Services	$956.25	$7,000.00	$2,000.00	-71.43%
Auditor	-$83,301.28	$5,172.00	$8,750.00	69.18%
Engineering Services	$291,093.75	$72,000.00	$40,000.00	-44.44%
Miscellaneous Consultant	-$8,212.61	$25,000.00	$50,000.00	100.00%
Training/Seminars	$8,619.66	$9,500.00	$10,000.00	5.26%
Memberships & Dues	$650.88	$1,000.00	$1,000.00	-
Licenses & Registrations	$226.25	$600.00	$600.00	-
System Admin & Support Service	$100.00	-	-	-
Software Subscriptions/Applications	$10,548.86	$4,500.00	-	-100.00%
Communications	$7,412.50	-	$30,000.00	-
Water Purchases	$1,999,818.32	$1,500,000.00	$1,500,000.00	-
Water Service Charge	$500.00	$600.00	-	-100.00%
Peak Payment	$420,087.71	$500,000.00	$500,000.00	-
Wastewater Treatment	$2,474,830.50	$1,000,000.00	$2,300,300.00	130.03%
Utility Testing & Inspections	$80,773.73	$25,000.00	$60,000.00	140.00%
Utility Billing	$6,613.35	$10,000.00	$5,000.00	-50.00%
Line Location	$3,525.58	$5,660.00	$3,000.00	-47.00%
Impact Fees	$858,699.95	-	-	-
Facility Maintenance Supplies	$1,424.68	-	-	-
Interior Building Maintenance	-	-	$15,000.00	-
Janitorial Services	$4,515.00	-	-	-
Grounds Maintenance	$445,725.88	$303,200.00	$32,000.00	-89.45%
Vehicle Maintenance	$13,008.07	$7,700.00	$16,000.00	107.79%
Equipment/Instrument Maintenance	$22,154.60	$5,000.00	$10,000.00	100.00%
Pump Station Maintenance	$385,717.20	$89,100.00	$60,000.00	-32.66%
Lift Station Maintenance	-	-	$45,000.00	-
Equipment Rental	$55,727.81	-	$30,000.00	-
Streets/Sidewalk Maintenance	$93,676.01	$165,500.00	$194,100.00	17.28%
Signage/Streetlight Maintenance	$120,039.16	$17,100.00	$30,000.00	75.44%
Utility System Maintenance	$182,701.19	$97,800.00	$248,300.00	153.89%
Duct Bank Maintenance	-	$10,500.00	-	-100.00%
Electricity	$108,640.98	$101,000.00	$96,500.00	-4.46%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Water Service	$97,238.22	-	-	-
Internet/Phone/Television	$5,989.30	$2,000.00	-	-100.00%
Property Insurance	$34,045.98	$40,000.00	-	-100.00%
Bond Interest	$135,682.00	-	-	-
Water Meters/Capital Equipment	$20,208.89	$20,000.00	$120,000.00	500.00%
Pump Station Equipment	$7,178.62	$17,000.00	-	-100.00%
Communications Equipment	-	$10,000.00	-	-100.00%
Motor Vehicles	$115,578.75	-	-	-
Furniture & Fixtures	$895.77	$1,000.00	$2,000.00	100.00%
Other Equipment	$1,081.27	$2,000.00	$3,000.00	50.00%
Total Expenditures	**$8,848,165.38**	**$4,347,656.00**	**$6,413,180.00**	**47.51%**

Expenditures by Classification



FY26 Expenditures by Classification

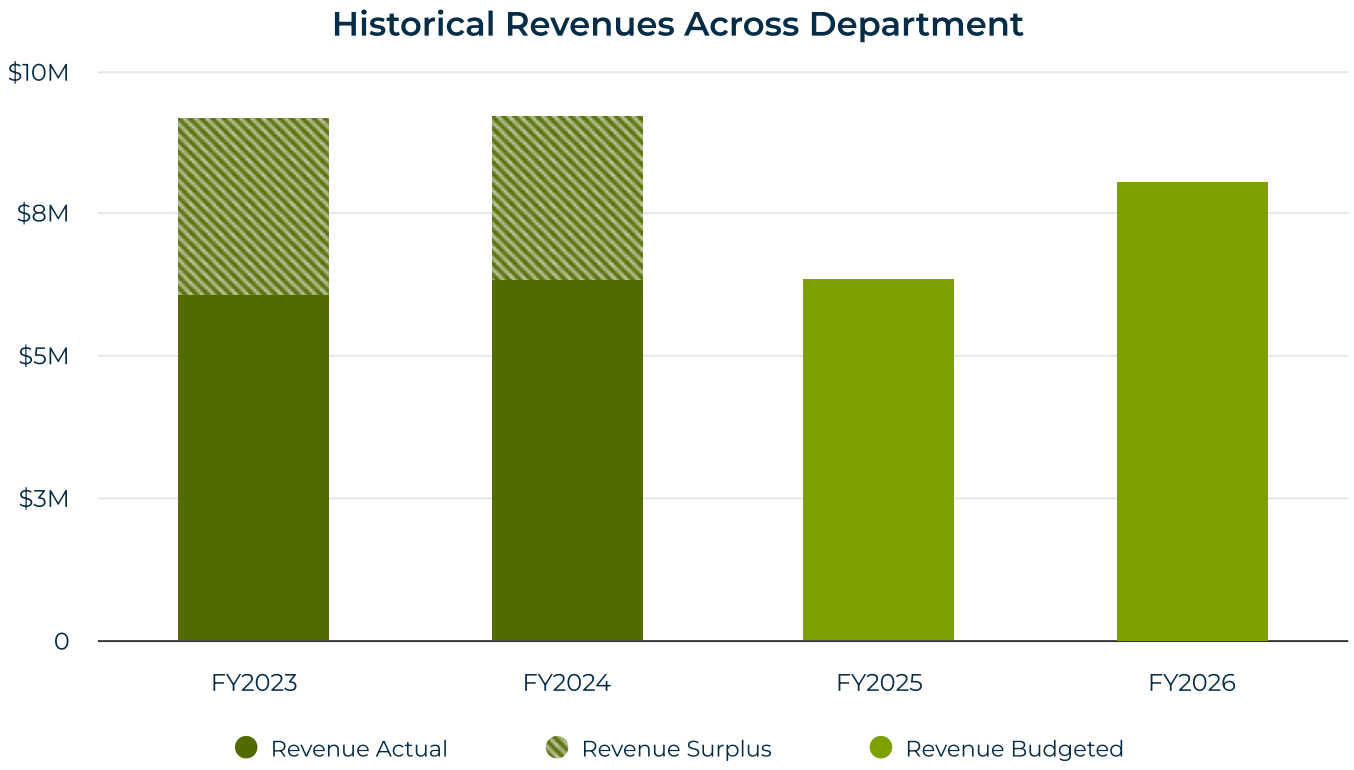


SERVICES AND CHARGES	**$4,510,650**	70.33%
PERSONNEL	**$948,130**	14.78%
REPAIRS AND MAINTENANCE	**$680,400**	10.61%
CAPITAL OUTLAY	**$125,000**	1.95%
UTILITIES AND OVERHEAD	**$96,500**	1.50%
SUPPLIES	**$52,500**	0.82%

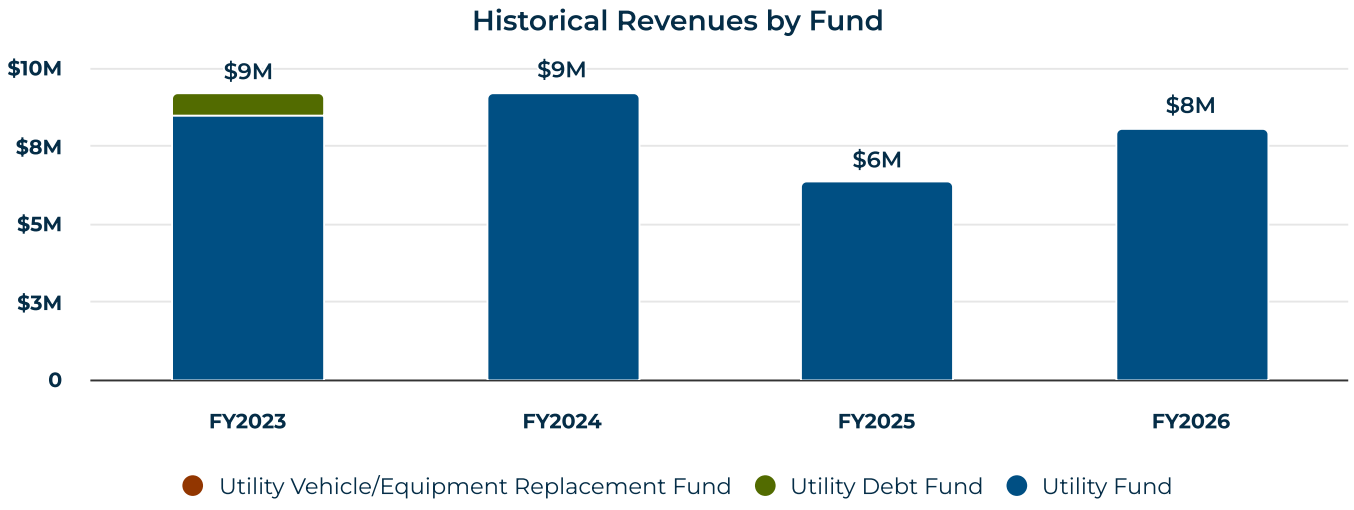
Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$834,450.26	$215,324.00	$948,130.00	340.33%
SUPPLIES	$89,542.34	$77,400.00	$52,500.00	-32.17%
SERVICES AND CHARGES	$6,072,943.40	$3,166,032.00	$4,510,650.00	42.47%
REPAIRS AND MAINTENANCE	$1,324,689.60	$695,900.00	$680,400.00	-2.23%
UTILITIES AND OVERHEAD	$245,914.48	$143,000.00	$96,500.00	-32.52%
DEBT SERVICE	$135,682.00	-	-	-
CAPITAL OUTLAY	$144,943.30	$50,000.00	$125,000.00	150.00%
Total Expenditures	**$8,848,165.38**	**$4,347,656.00**	**$6,413,180.00**	**47.51%**

Revenue Summary



Revenues by Fund



FY26 Revenues by Fund



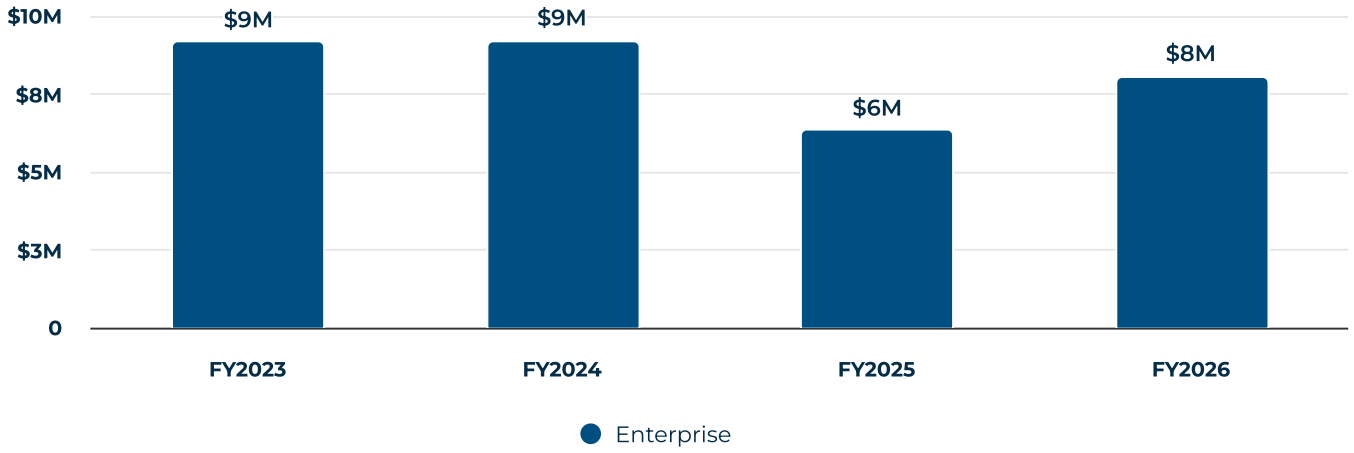
Utility Fund **$8,051,500** 100.00%

Revenues by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Utility Fund	$10,989,952.42	$6,337,000.00	$8,051,500.00	27.06%
Utility Vehicle/Equipment Replacement Fund	$5,236.04	$1,500.00	-	-100.00%
Total Revenues	**$10,995,188.46**	**$6,338,500.00**	**$8,051,500.00**	**27.03%**

Revenues by Fund Type

Historical Revenues by Fund Type



FY26 Revenues by Fund Type



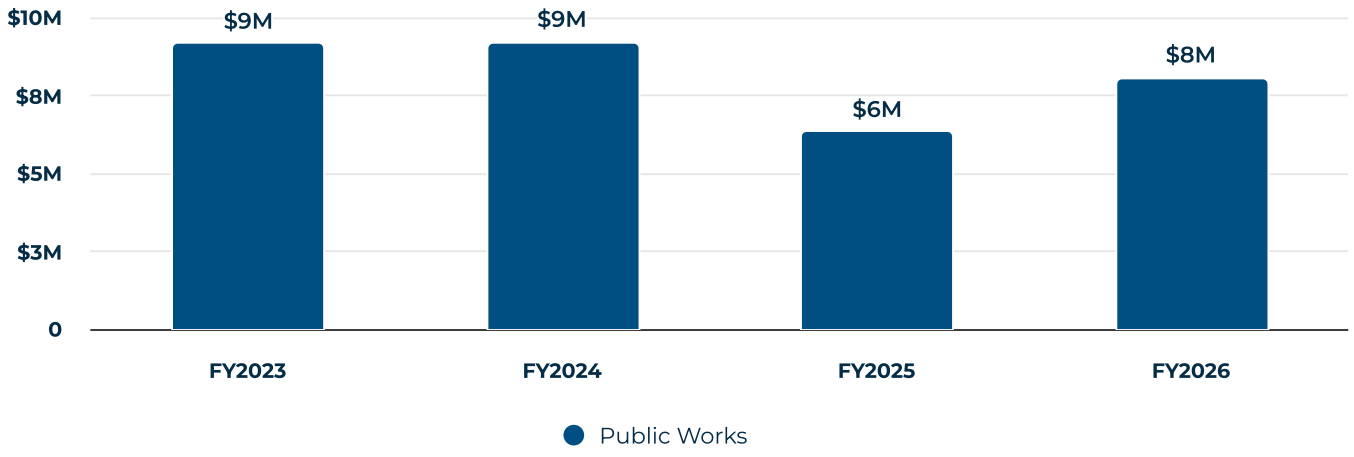
Enterprise	**$8,051,500**	100.00%

Revenues by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Enterprise	$10,995,188.46	$6,338,500.00	$8,051,500.00	27.03%
Total Revenues	**$10,995,188.46**	**$6,338,500.00**	**$8,051,500.00**	**27.03%**

Revenues by Department Type

Historical Revenues by Department Type



FY26 Revenues by Department Type



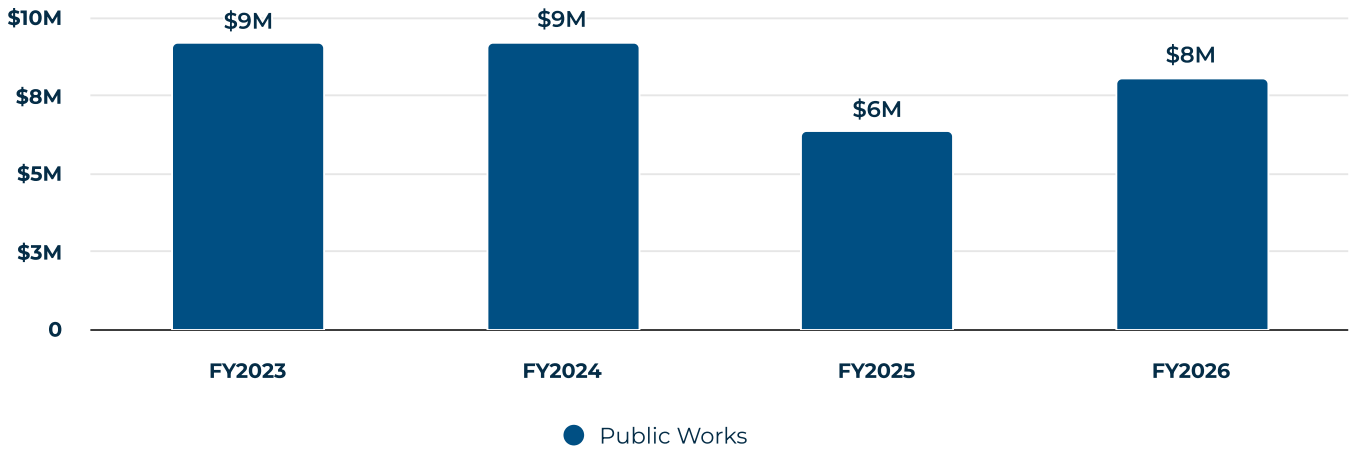
Public Works	**$8,051,500**	100.00%

Revenues by Department Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Public Works	$10,995,188.46	$6,338,500.00	$8,051,500.00	27.03%
Total Revenues	**$10,995,188.46**	**$6,338,500.00**	**$8,051,500.00**	**27.03%**

Revenues by Department

Historical Revenues by Department



FY26 Revenues by Department



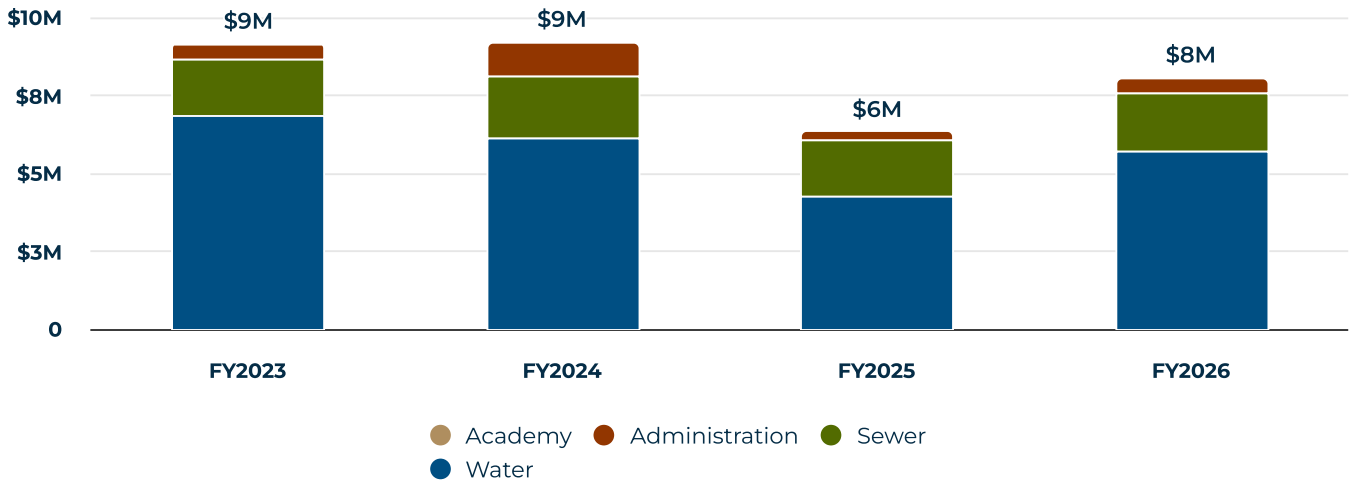
Public Works	**$8,051,500**	100.00%

Revenues by Department

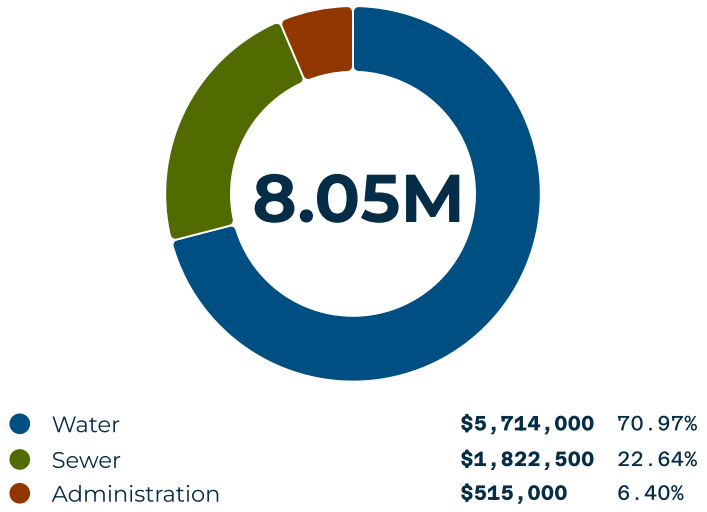
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Public Works	$10,995,188.46	$6,338,500.00	$8,051,500.00	27.03%
Total Revenues	**$10,995,188.46**	**$6,338,500.00**	**$8,051,500.00**	**27.03%**

Revenues by Program

Historical Revenues by Program



FY26 Revenues by Program

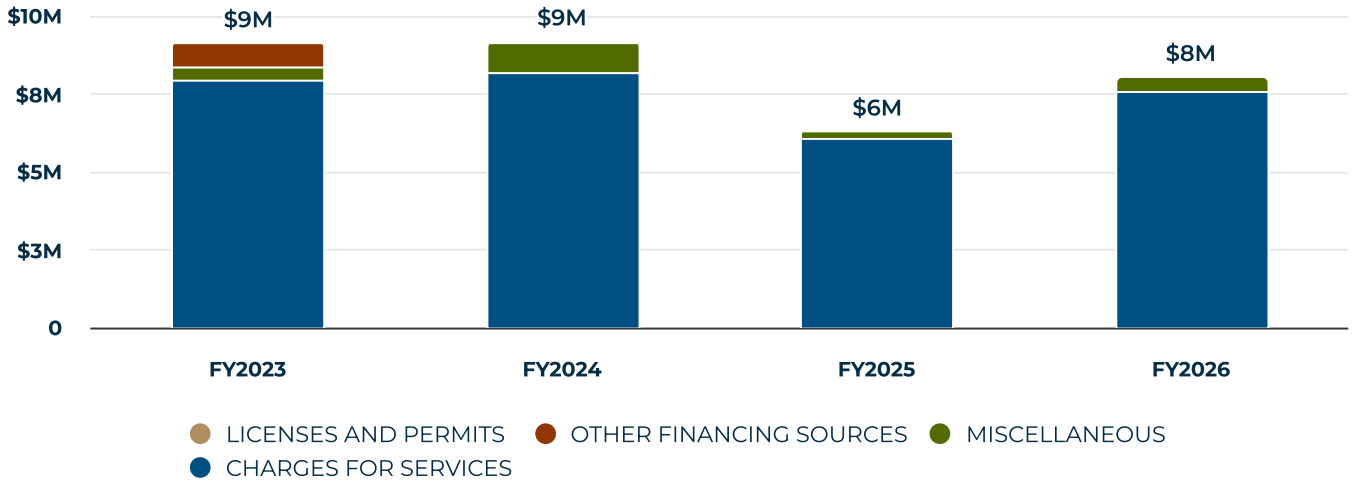


Revenues by Program

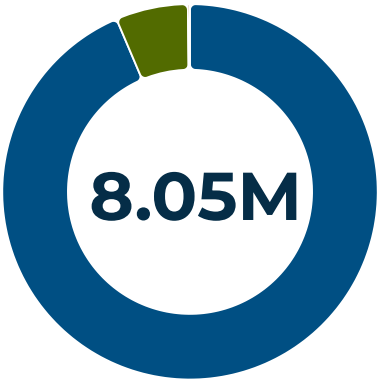
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$871,240.76	$266,500.00	$515,000.00	93.25%
Water	$7,620,351.82	$4,236,400.00	$5,714,000.00	34.88%
Sewer	$2,503,595.88	$1,835,600.00	$1,822,500.00	-0.71%
Total Revenues	**$10,995,188.46**	**$6,338,500.00**	**$8,051,500.00**	**27.03%**

Revenues by Classification

Historical Revenues by Classification



FY26 Revenues by Classification



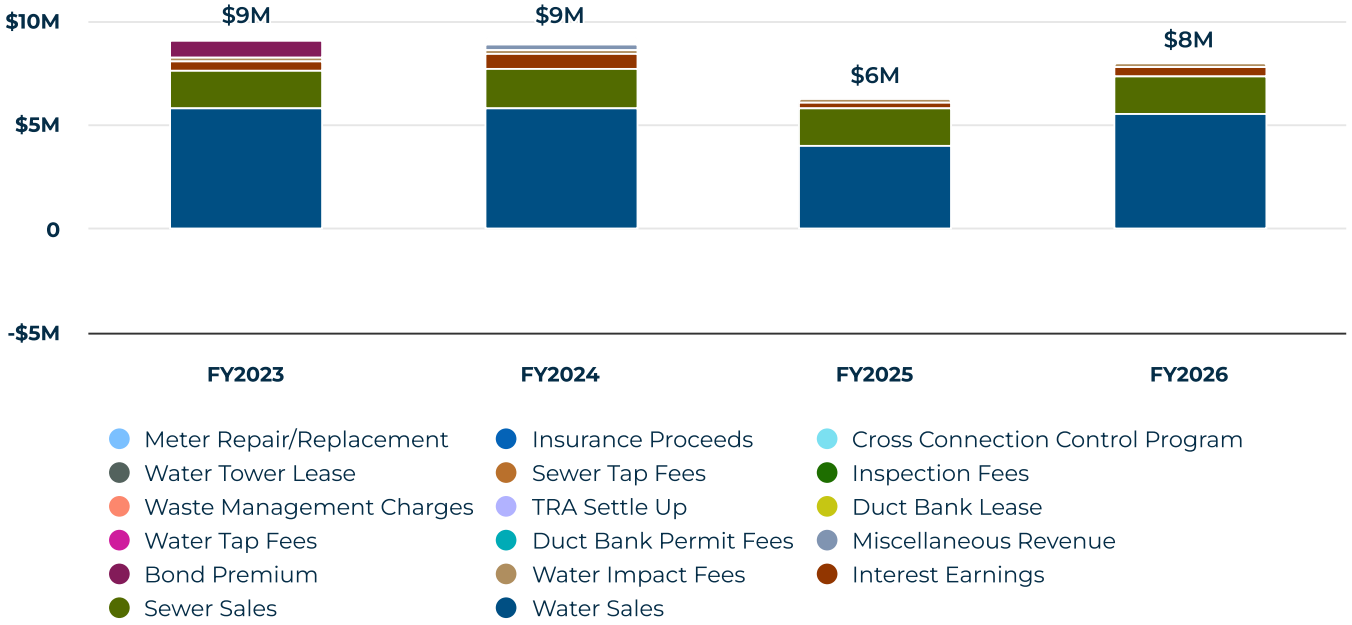
CHARGES FOR SERVICES	**$7,536,500**	93.60%
MISCELLANEOUS	**$500,000**	6.21%
LICENSES AND PERMITS	**$15,000**	0.19%

Revenues by Classification

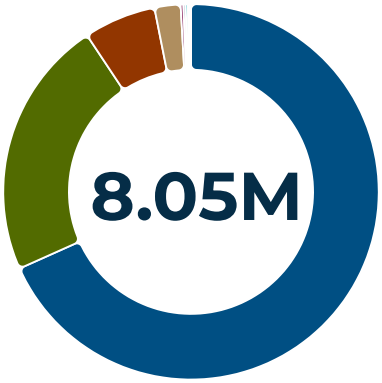
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
LICENSES AND PERMITS	$80,600.00	$15,000.00	$15,000.00	-
CHARGES FOR SERVICES	$10,189,649.12	$6,072,000.00	$7,536,500.00	24.12%
MISCELLANEOUS	$724,939.34	$251,500.00	$500,000.00	98.81%
Total Revenues	**$10,995,188.46**	**$6,338,500.00**	**$8,051,500.00**	**27.03%**

Revenues by Object

Historical Revenues by Object



FY26 Revenues by Object



Water Sales	**$5,500,000**	68.31%
Sewer Sales	**$1,800,000**	22.36%
Interest Earnings	**$500,000**	6.21%
Water Impact Fees	**$180,000**	2.24%
Water Tap Fees	**$20,000**	0.25%
Waste Management Charges	**$15,000**	0.19%
Duct Bank Permit Fees	**$15,000**	0.19%
Water Tower Lease	**$10,000**	0.12%
Sewer Tap Fees	**$7,500**	0.09%
Cross Connection Control Program	**$4,000**	0.05%

Revenues by Object

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Duct Bank Permit Fees	$80,600.00	$15,000.00	$15,000.00	-
Administrative Fees	$70.00	-	-	-
Inspection Fees	$65,631.42	-	-	-
Water Sales	$6,943,081.16	$4,000,000.00	$5,500,000.00	37.50%
Water Tap Fees	$21,975.00	$30,000.00	$20,000.00	-33.33%
Water Impact Fees	$643,591.84	$180,000.00	$180,000.00	-
Meter Repair/Replacement	$180.87	$10,000.00	-	-100.00%
Water Tower Lease	$9,500.00	$11,400.00	$10,000.00	-12.28%
Sewer Sales	$2,190,996.98	$1,800,600.00	$1,800,000.00	-0.03%
Sewer Tap Fees	$8,625.00	$15,000.00	$7,500.00	-50.00%
Waste Management Charges	$17,464.52	$15,000.00	$15,000.00	-
TRA Settle Up	$286,509.38	$5,000.00	-	-100.00%
Cross Connection Control Program	$2,022.95	$5,000.00	$4,000.00	-20.00%
Interest Earnings	$720,752.21	$251,500.00	$500,000.00	98.81%
Insurance Proceeds	$5,120.00	-	-	-
Miscellaneous Revenue	-$932.87	-	-	-
Total Revenues	**$10,995,188.46**	**$6,338,500.00**	**$8,051,500.00**	**27.03%**

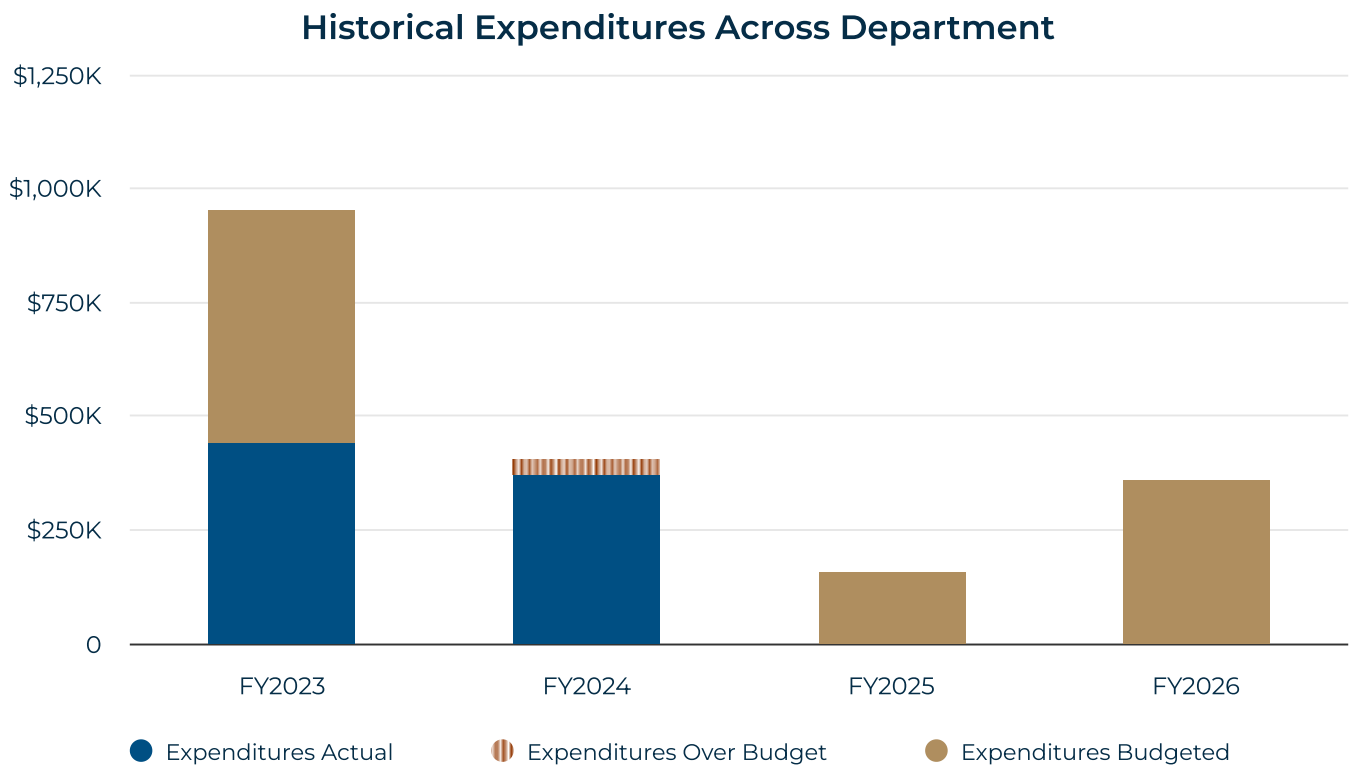
Personnel Summary

Position	FY2025	FY2026	Change
Director of Public Works	1.00	1.00	0.00
Deputy Director of Public Works	1.00	1.00	0.00
Crew Leader	1.00	1.00	0.00
ROW Technician	1.00	1.00	0.00
Field Operations Coordinator	1.00	1.00	0.00
Heavy Equipment Operator	1.00	1.00	0.00
Public Works/Parks Technician	0.00	0.25	0.25
TOTAL EMPLOYEES	6.00	6.25	0.25

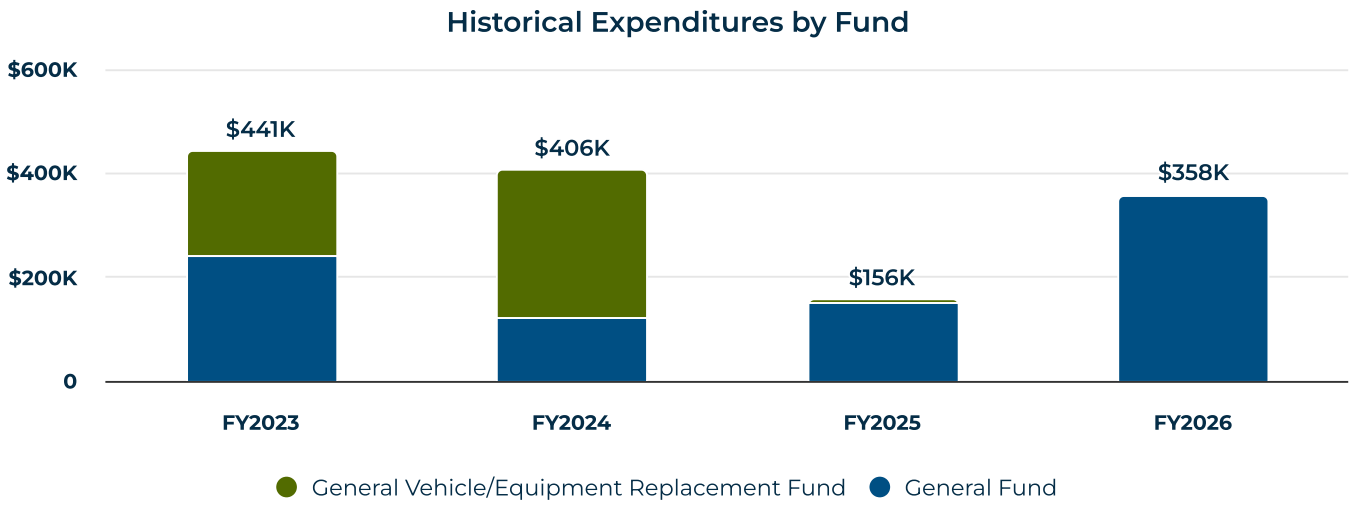
Facilities

The Facilities department is a cost center created to account for the expenditures related to the maintenance of Town-owned facilities. There are no personnel costs included.

Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



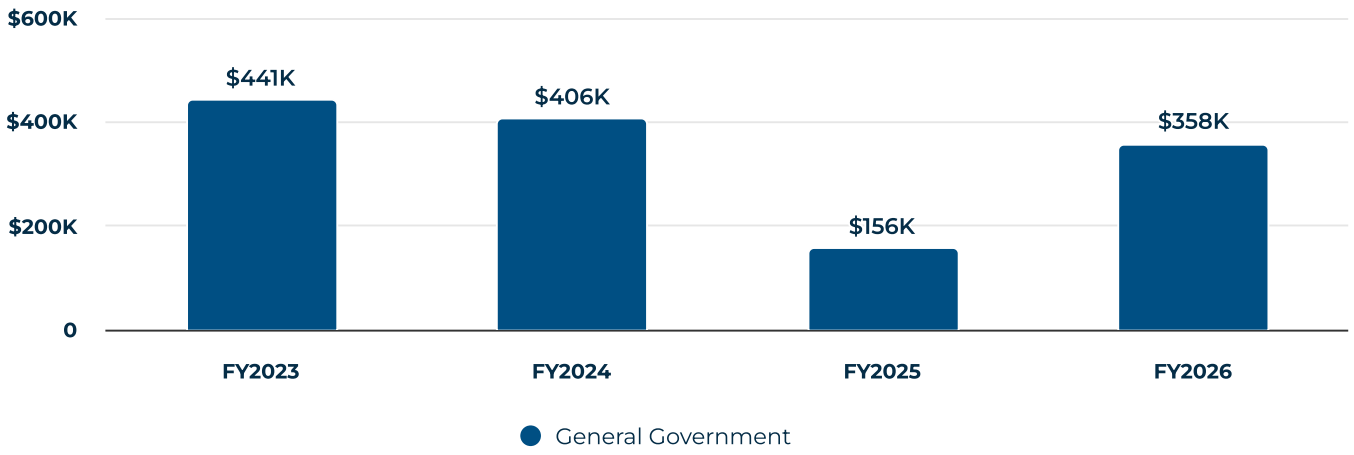
General Fund	**$357,750**	100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$170,290.28	$150,750.00	$357,750.00	137.31%
General Vehicle/Equipment Replacement Fund	$90,800.00	$5,000.00	-	-100.00%
Total Expenditures	**$261,090.28**	**$155,750.00**	**$357,750.00**	**129.70%**

Expenditures by Fund Type

Historical Expenditures by Fund Type



FY26 Expenditures by Fund Type



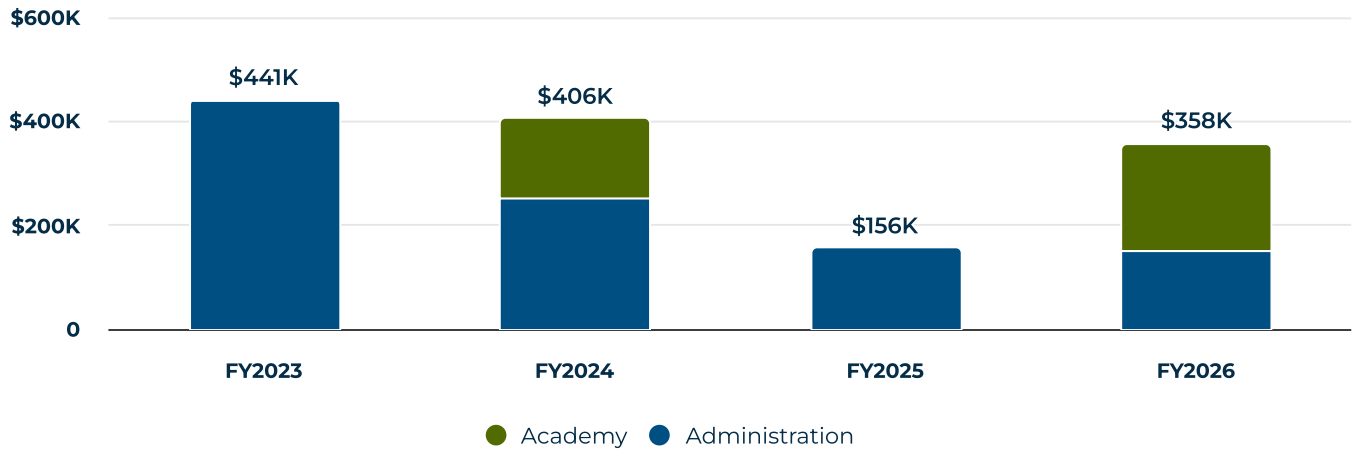
General Government **$357,750** 100.00%

Expenditures by Fund Type

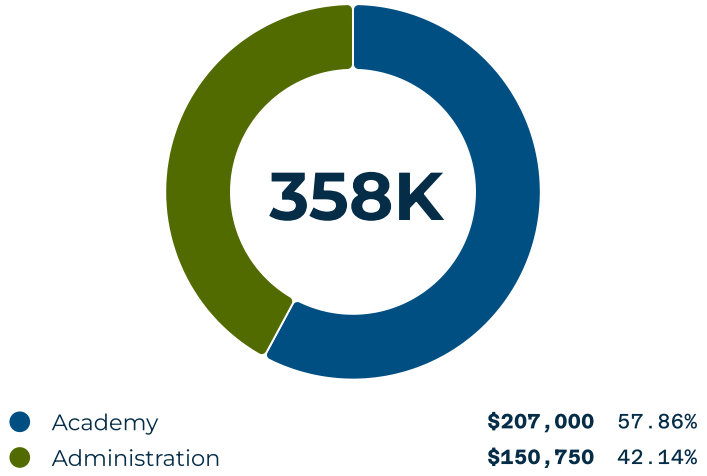
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$261,090.28	$155,750.00	$357,750.00	129.70%
Total Expenditures	**$261,090.28**	**$155,750.00**	**$357,750.00**	**129.70%**

Expenditures by Program

Historical Expenditures by Program



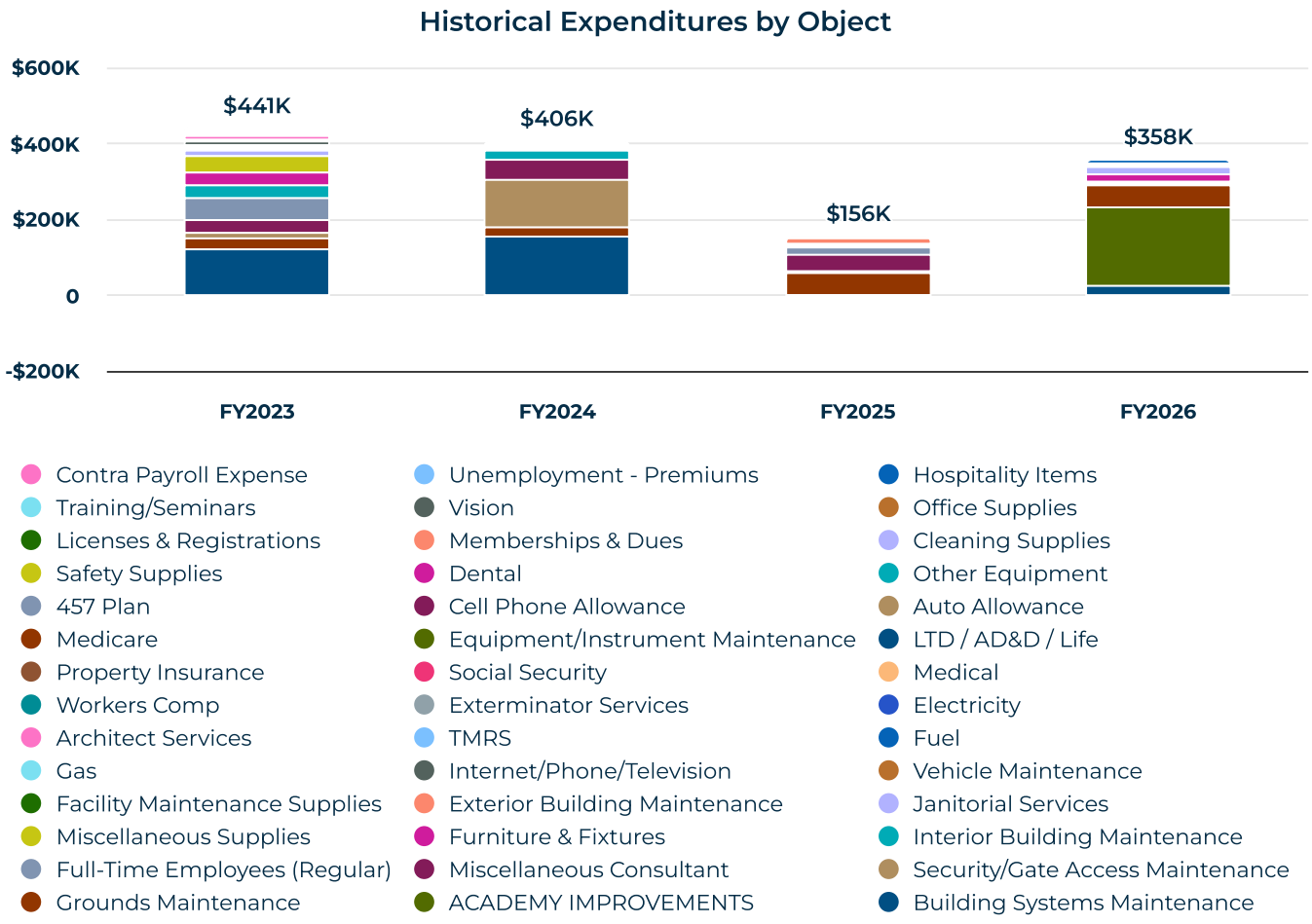
FY26 Expenditures by Program



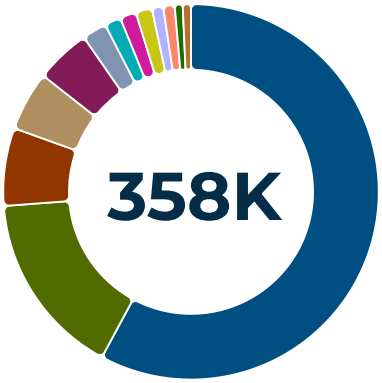
Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$261,090.28	$155,750.00	$150,750.00	-3.21%
Academy	-	-	$207,000.00	-
Total Expenditures	**$261,090.28**	**$155,750.00**	**$357,750.00**	**129.70%**

Expenditures by Object



FY26 Expenditures by Object



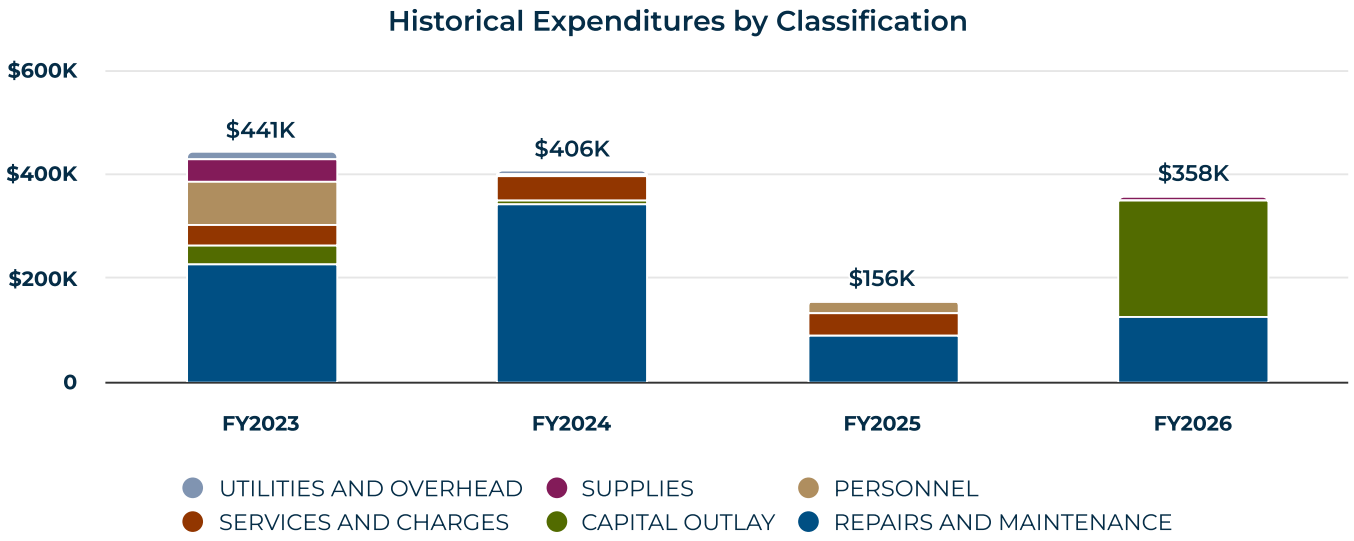
ACADEMY IMPROVEMENTS	**$207,000**	57.86%
Grounds Maintenance	**$57,000**	15.93%
Building Systems Maintenance	**$24,000**	6.71%
Janitorial Services	**$18,250**	5.10%
Furniture & Fixtures	**$17,000**	4.75%
Interior Building Maintenance	**$7,500**	2.10%
Vehicle Maintenance	**$5,000**	1.40%
Security/Gate Access Maintenance	**$5,000**	1.40%
Fuel	**$5,000**	1.40%
Gas	**$3,500**	0.98%
Exterminator Services	**$3,500**	0.98%
Exterior Building Maintenance	**$2,500**	0.70%
Facility Maintenance Supplies	**$2,500**	0.70%

Expenditures by Object

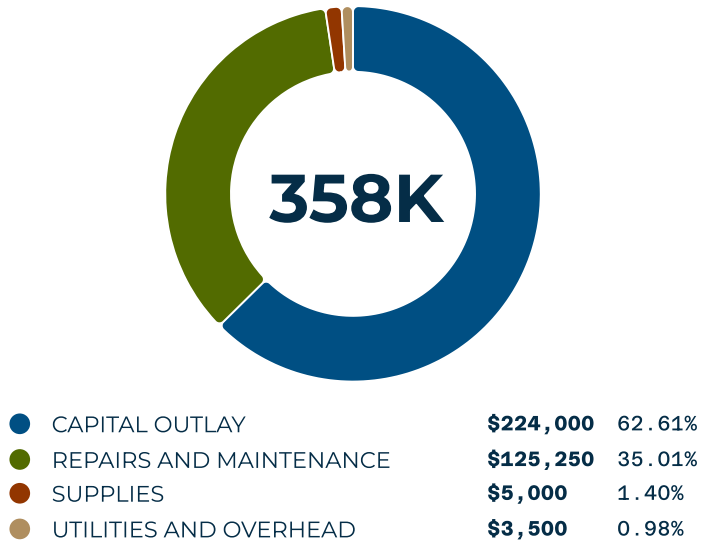
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	$8,031.58	$20,000.00	-	-100.00%
ACADEMY IMPROVEMENTS	-	-	$207,000.00	-
Cleaning Supplies	$159.24	-	-	-
Hospitality Items	$46.11	-	-	-
Fuel	$1,348.65	-	$5,000.00	-
Miscellaneous Consultant	$27,686.72	$42,000.00	-	-100.00%
Training/Seminars	$700.00	-	-	-
Licenses & Registrations	$791.36	-	-	-
Facility Maintenance Supplies	$6,179.80	$2,500.00	$2,500.00	-
Interior Building Maintenance	$7,114.35	$7,500.00	$7,500.00	-
Exterior Building Maintenance	$22,383.08	$17,000.00	$2,500.00	-85.29%
Building Systems Maintenance	$4,933.52	-	$24,000.00	-
Janitorial Services	$3,295.84	$1,250.00	$18,250.00	1,360.00%

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Exterminator Services	$1,425.00	-	$3,500.00	-
Security/Gate Access Maintenance	$105,546.63	$5,000.00	$5,000.00	-
Grounds Maintenance	$29,652.18	$57,000.00	$57,000.00	-
Vehicle Maintenance	$174.34	-	$5,000.00	-
Electricity	$3,081.17	-	-	-
Gas	$4,516.00	$3,500.00	$3,500.00	-
Building Structures	$31,190.00	-	-	-
Furniture & Fixtures	$1,824.71	-	$17,000.00	-
Other Equipment	$1,010.00	-	-	-
Total Expenditures	**$261,090.28**	**$155,750.00**	**$357,750.00**	**129.70%**

Expenditures by Classification



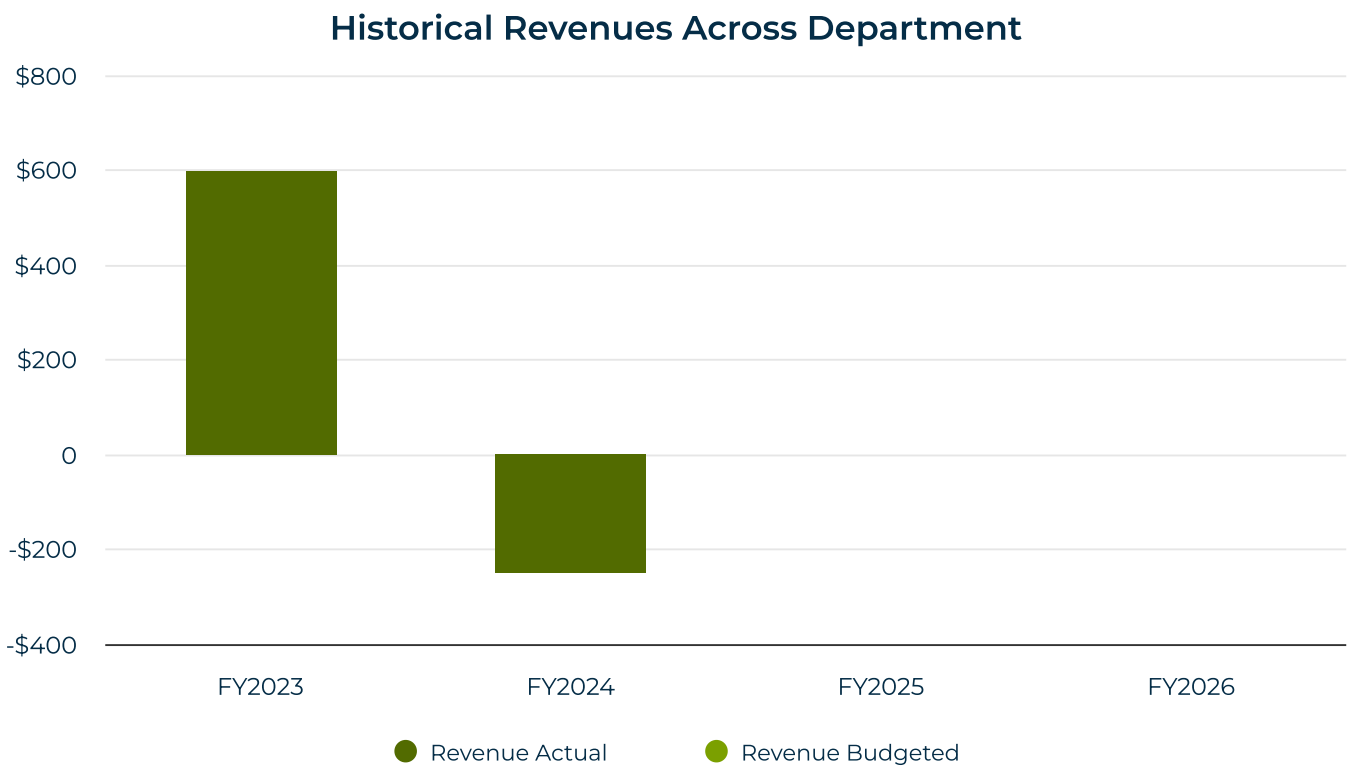
FY26 Expenditures by Classification



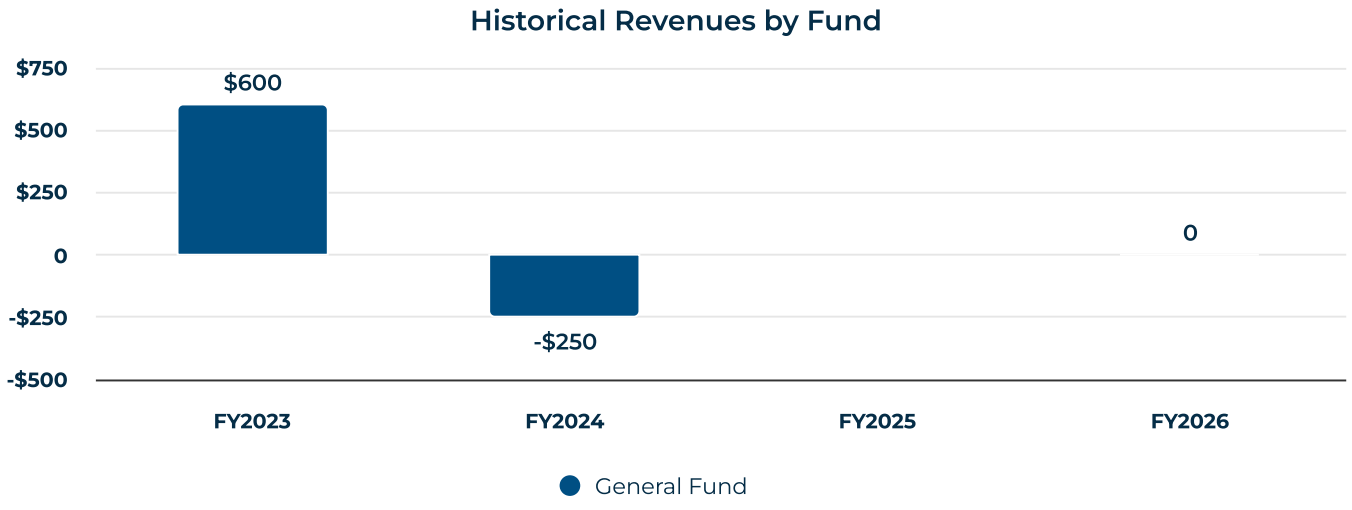
Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	$8,031.58	$20,000.00	-	-100.00%
SUPPLIES	$1,554.00	-	$5,000.00	-
SERVICES AND CHARGES	$29,178.08	$42,000.00	-	-100.00%
REPAIRS AND MAINTENANCE	$180,704.74	$90,250.00	$125,250.00	38.78%
UTILITIES AND OVERHEAD	$7,597.17	$3,500.00	$3,500.00	-
CAPITAL OUTLAY	$34,024.71	-	$224,000.00	-
Total Expenditures	**$261,090.28**	**$155,750.00**	**$357,750.00**	**129.70%**

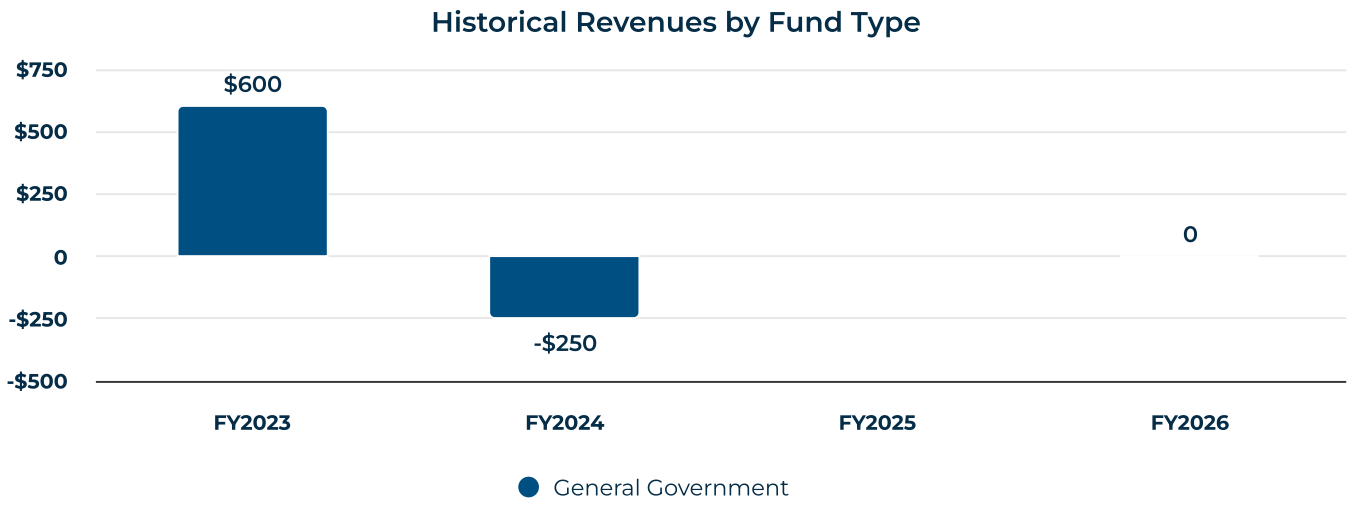
Revenue Summary



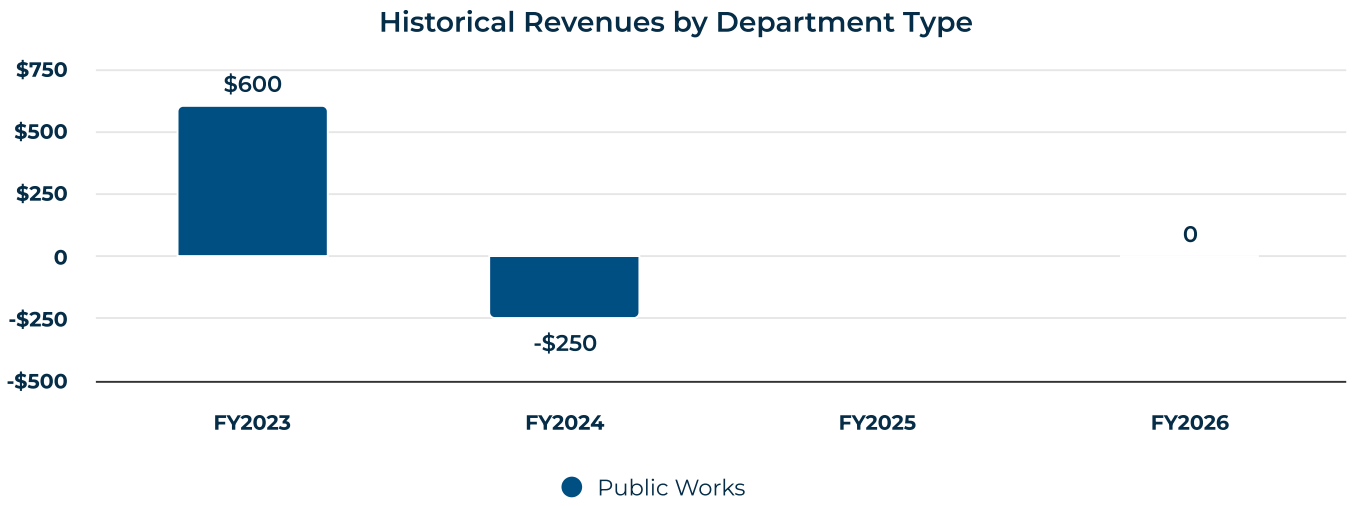
Revenues by Fund



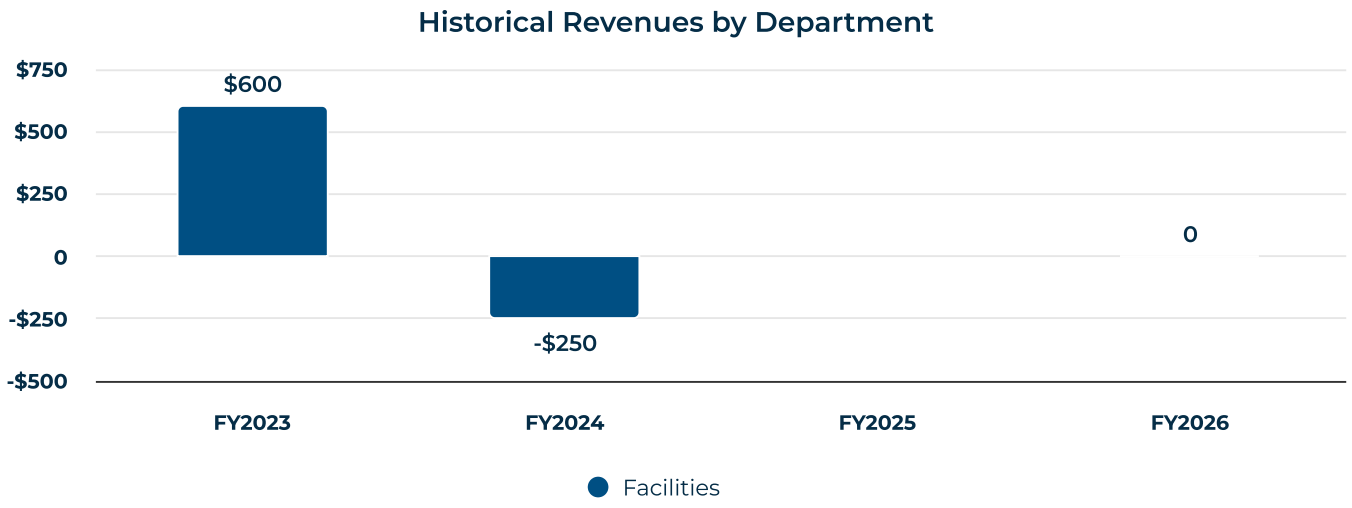
Revenues by Fund Type



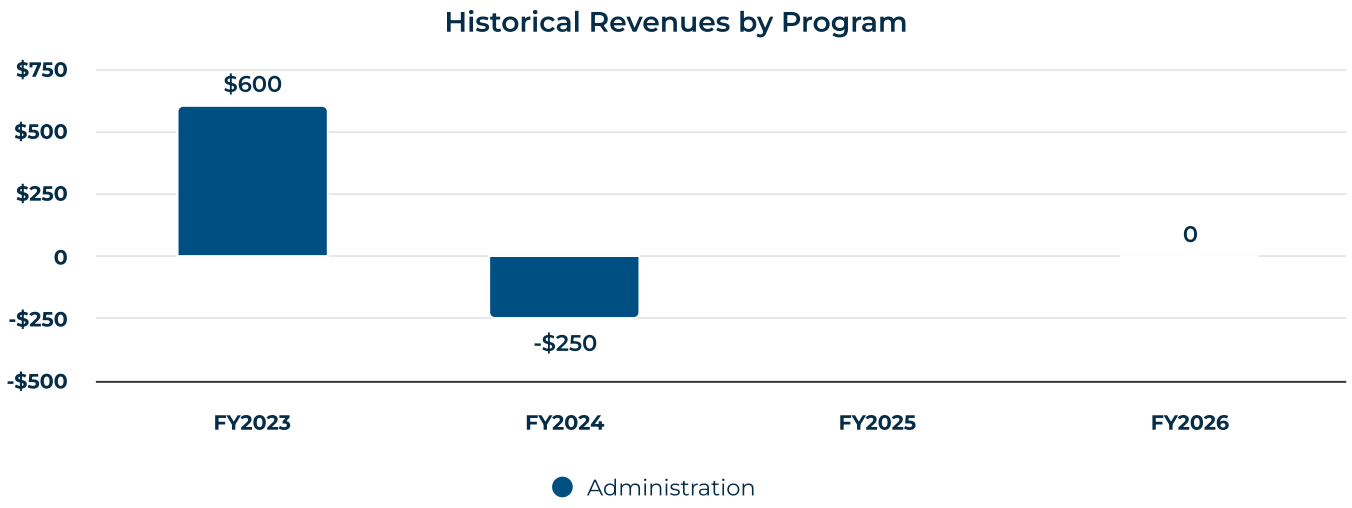
Revenues by Department Type



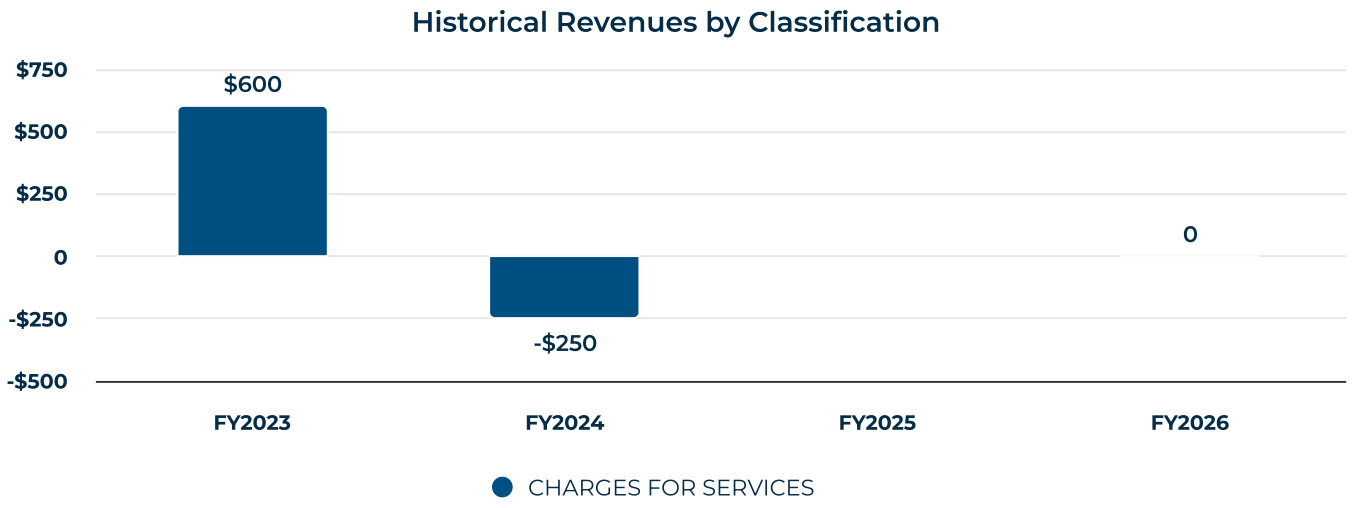
Revenues by Department



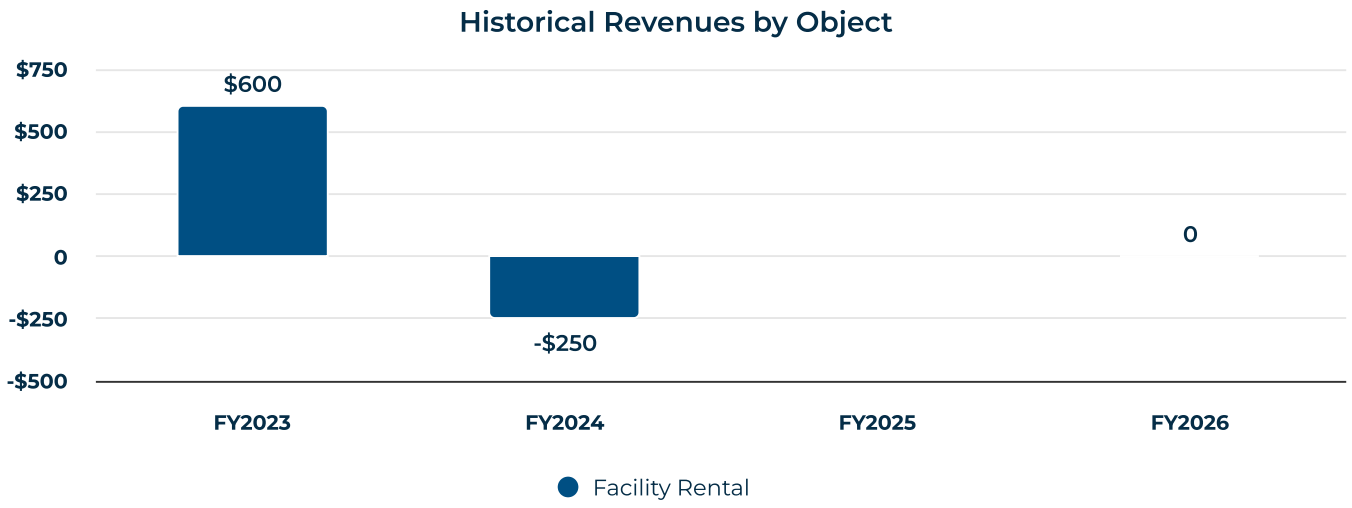
Revenues by Program



Revenues by Classification



Revenues by Object

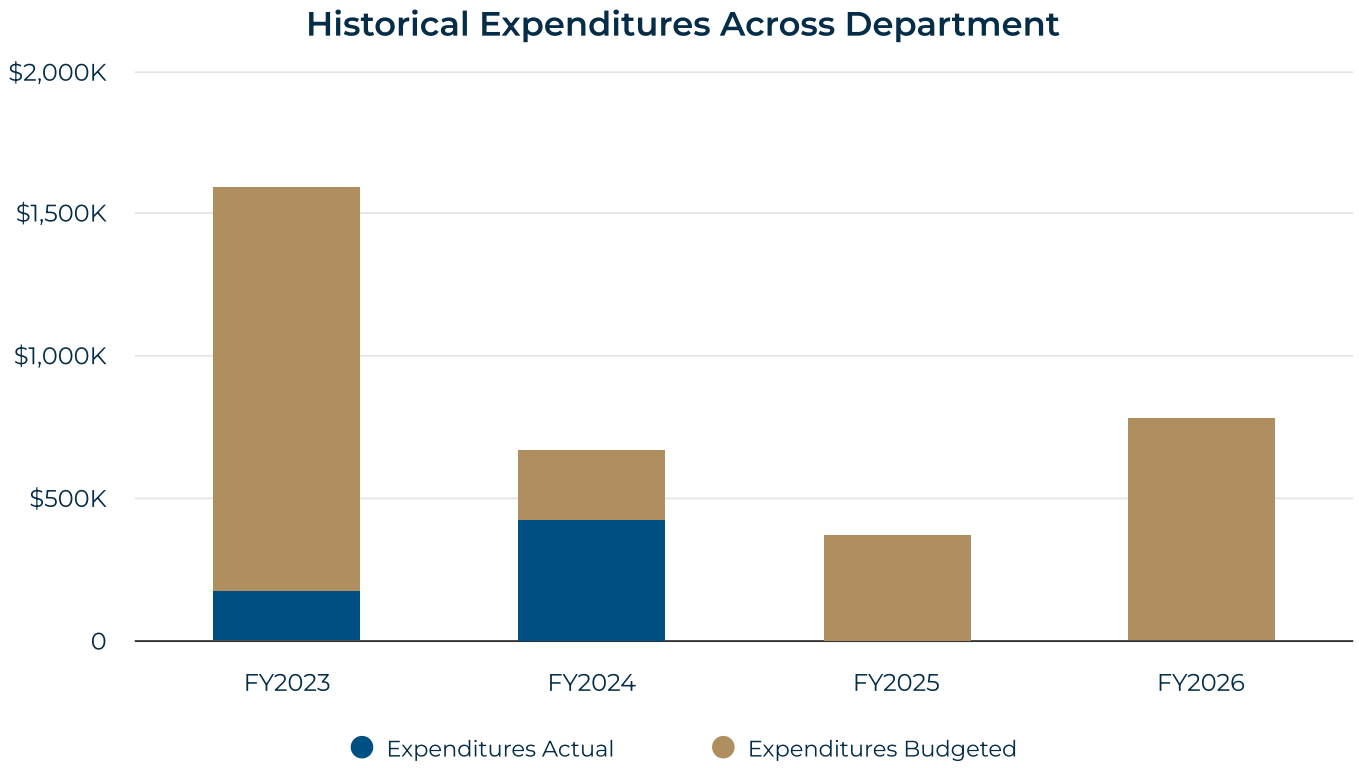


Parks & Recreation

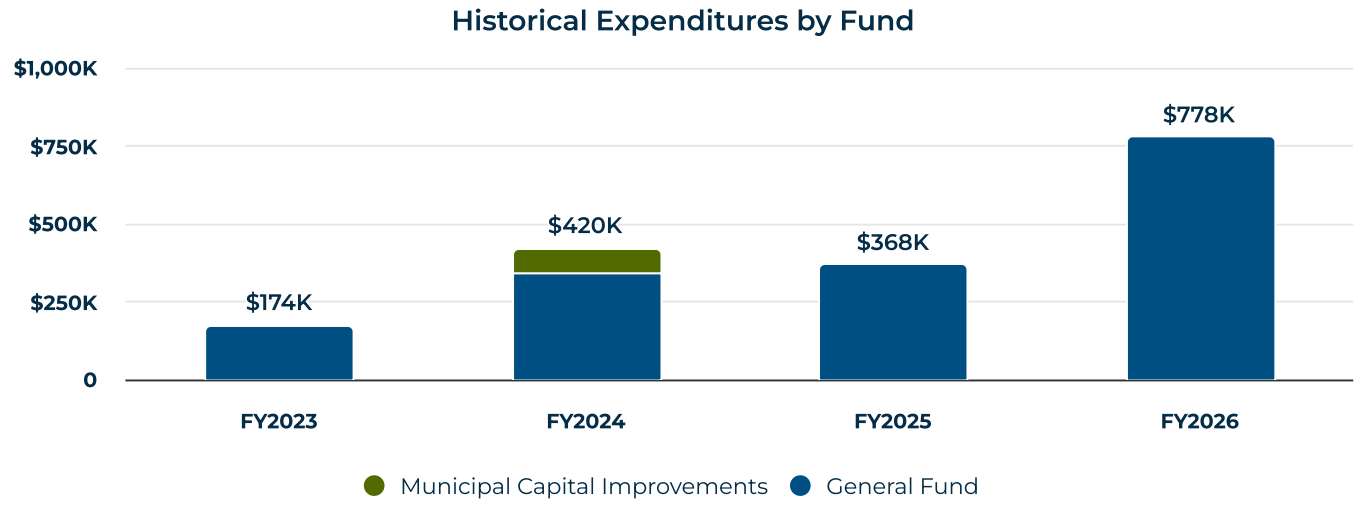
The Parks & Recreation department is responsible for the maintenance and safety of Westlake's open spaces and trail system. This includes parklets dedicated throughout town, wayfinding signage in the trail system, and water features. Beginning in FY2026, there will be an additional position spending the majority of its focus on the parks.

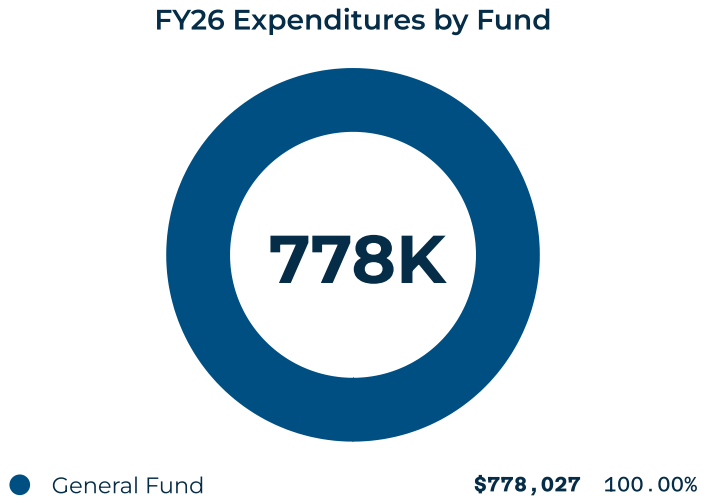


Expenditure Summary



Expenditures by Fund

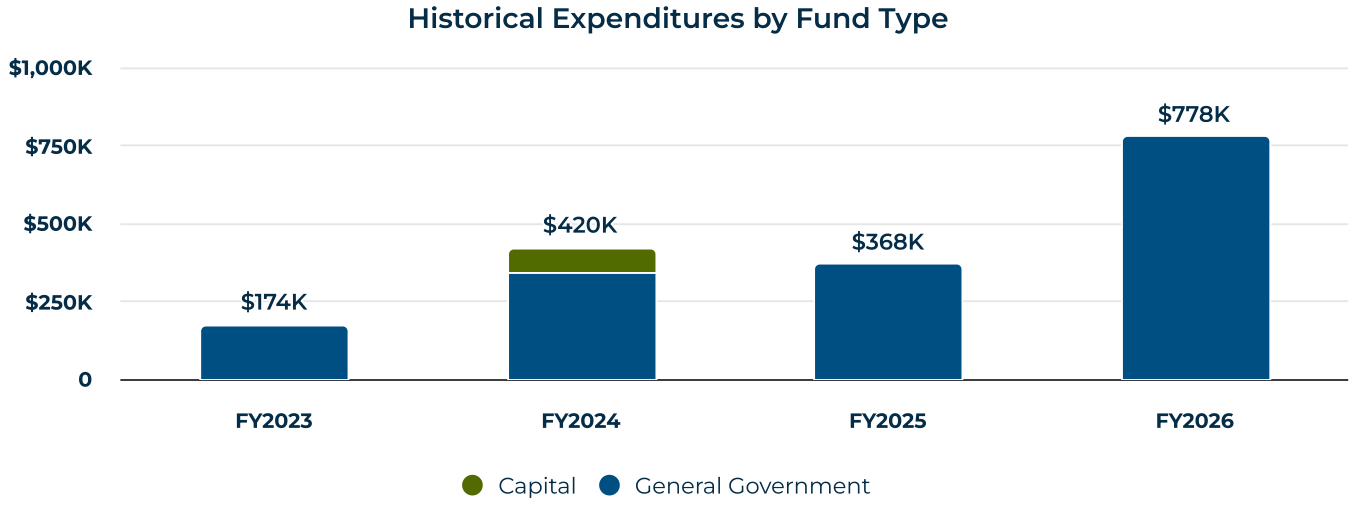




Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Fund	$376,526.09	$368,400.00	$778,027.00	111.19%
Total Expenditures	**$376,526.09**	**$368,400.00**	**$778,027.00**	**111.19%**

Expenditures by Fund Type



FY26 Expenditures by Fund Type



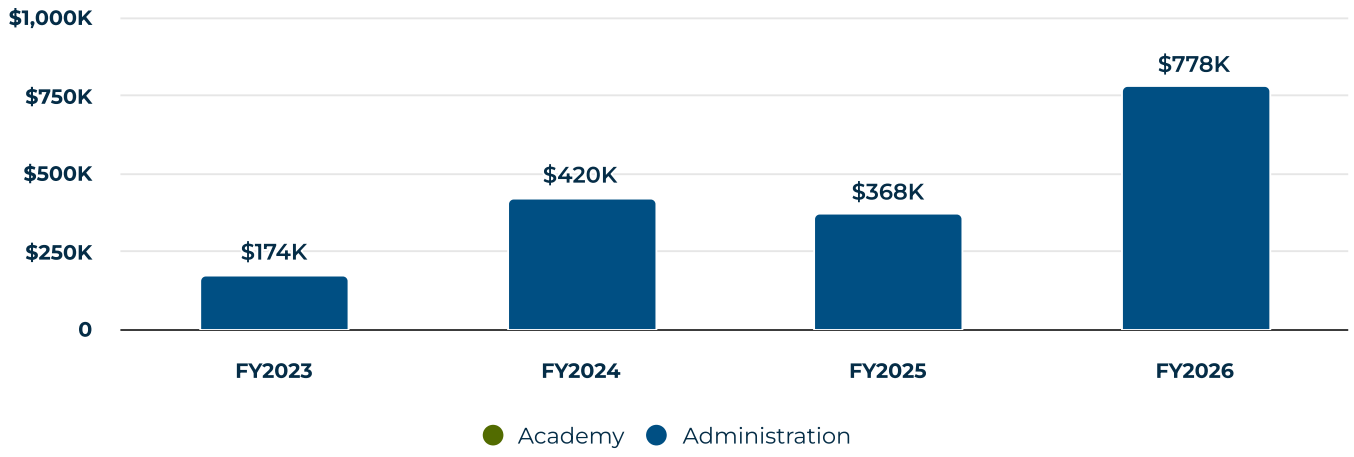
General Government	**$778,027**	100.00%

Expenditures by Fund Type

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Government	$376,526.09	$368,400.00	$778,027.00	111.19%
Total Expenditures	**$376,526.09**	**$368,400.00**	**$778,027.00**	**111.19%**

Expenditures by Program

Historical Expenditures by Program



FY26 Expenditures by Program



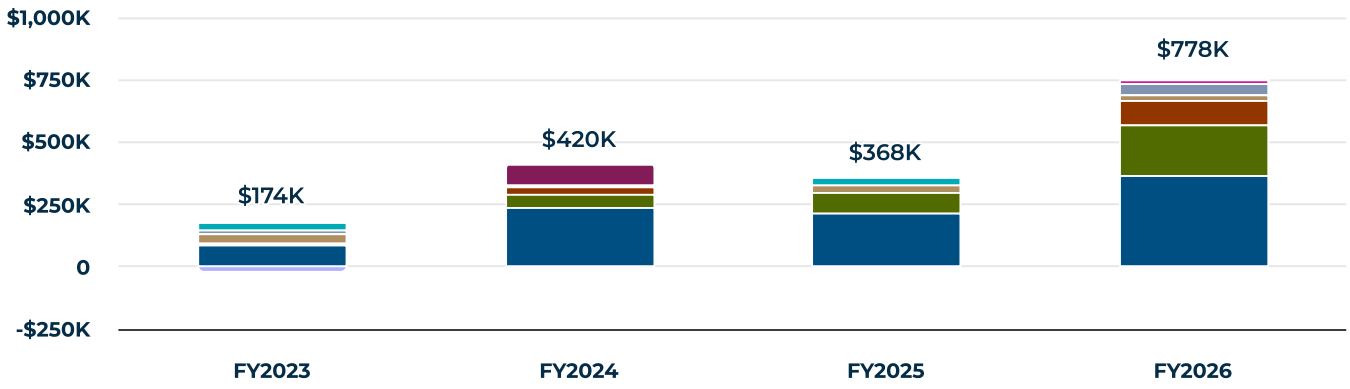
Administration	**$778,027**	100.00%

Expenditures by Program

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Administration	$376,526.09	$368,400.00	$778,027.00	111.19%
Total Expenditures	**$376,526.09**	**$368,400.00**	**$778,027.00**	**111.19%**

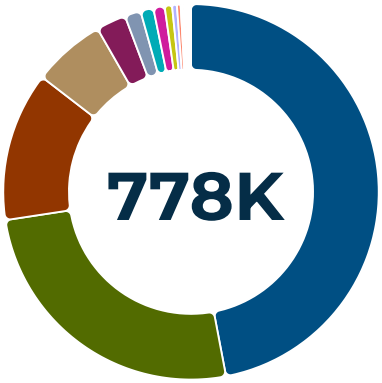
Expenditures by Object

Historical Expenditures by Object



- Contra Payroll Expense
- Vision
- 457 Plan
- Workers Comp
- Auto Allowance
- Overtime
- Communications
- Social Security
- TMRS
- Streets/Sidewalk Maintenance
- Electricity
- Grounds Maintenance
- Unemployment - Premiums
- Training/Seminars
- Property Insurance
- Cell Phone Allowance
- Medicare
- Vehicle Maintenance
- Miscellaneous Supplies
- Water Meters/Capital Equipment
- Special Event Services
- Full-Time Employees (Regular)
- Miscellaneous Consultant
- Memberships & Dues
- Fuel
- Dental
- Hospitality Items
- Water Service
- LTD / AD&D / Life
- Other Equipment
- Equipment Rental
- Medical
- Trails/Open Space
- Parks/Open Space Maintenance

FY26 Expenditures by Object



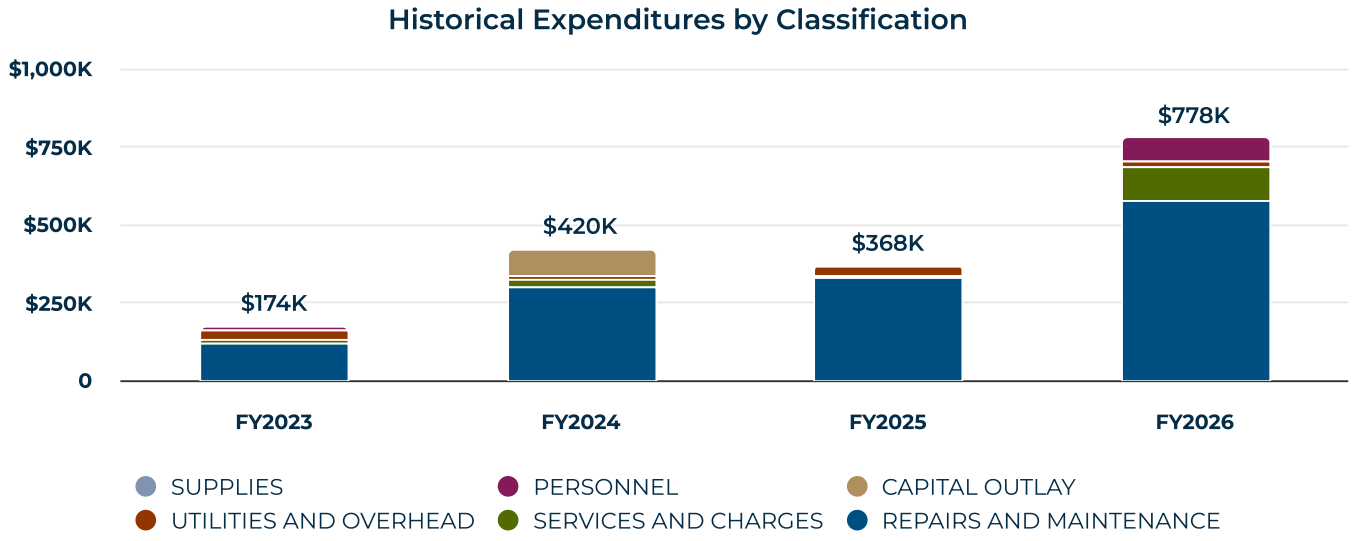
Grounds Maintenance	**$365,800**	47.02%
Parks/Open Space Maintenance	**$199,000**	25.58%
Miscellaneous Consultant	**$100,000**	12.85%
Full-Time Employees (Regular)	**$48,750**	6.27%
Electricity	**$20,000**	2.57%
Medical	**$10,776**	1.39%
TMRS	**$8,668**	1.11%
Equipment Rental	**$7,500**	0.96%
Special Event Services	**$5,000**	0.64%
Social Security	**$3,137**	0.40%
Communications	**$2,500**	0.32%
Overtime	**$1,125**	0.14%
Water Service	**$1,000**	0.13%
Vehicle Maintenance	**$1,000**	0.13%
Medicare	**$734**	0.09%
Cell Phone Allowance	**$720**	0.09%
Workers Comp	**$699**	0.09%
Dental	**$513**	0.07%
457 Plan	**$488**	0.06%
LTD / AD&D / Life	**$438**	0.06%
Vision	**$91**	0.01%
Unemployment - Premiums	**$88**	0.01%

Expenditures by Object

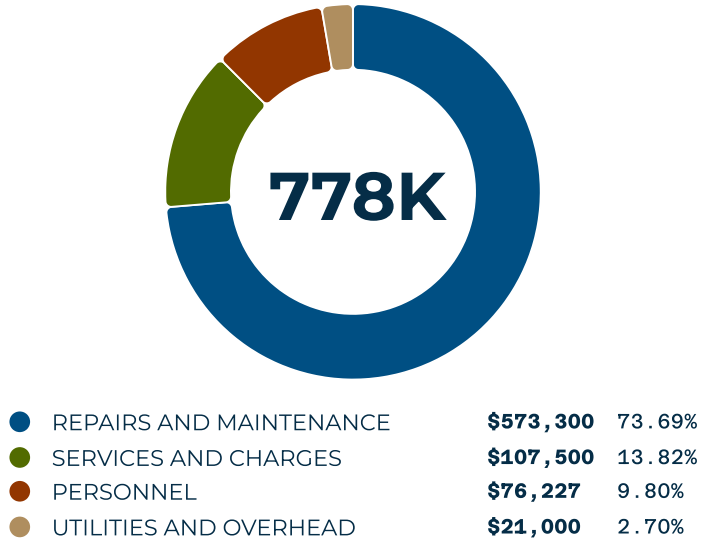
Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Full-Time Employees (Regular)	-	-	$48,750.00	-
Overtime	-	-	$1,125.00	-
Cell Phone Allowance	-	-	$720.00	-
TMRS	-	-	$8,668.00	-
457 Plan	-	-	$488.00	-
Social Security	-	-	$3,137.00	-
Medicare	-	-	$734.00	-
Medical	-	-	$10,776.00	-
Dental	-	-	$513.00	-
Vision	-	-	$91.00	-

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
LTD / AD&D / Life	-	-	$438.00	-
Unemployment - Premiums	-	-	$88.00	-
Workers Comp	-	-	$699.00	-
Miscellaneous Supplies	$166.91	$2,000.00	-	-100.00%
Miscellaneous Consultant	-	-	$100,000.00	-
Special Event Services	$4,480.05	$5,000.00	$5,000.00	-
Training/Seminars	$268.12	-	-	-
Communications	-	-	$2,500.00	-
Grounds Maintenance	$298,705.16	$212,700.00	$365,800.00	71.98%
Vehicle Maintenance	$143.93	-	$1,000.00	-
Equipment Rental	-	-	$7,500.00	-
Streets/Sidewalk Maintenance	$19,474.85	$30,000.00	-	-100.00%
Parks/Open Space Maintenance	$44,232.82	$85,000.00	$199,000.00	134.12%
Electricity	$8,065.04	$30,000.00	$20,000.00	-33.33%
Water Service	-	-	$1,000.00	-
Water Meters/Capital Equipment	$952.56	$2,500.00	-	-100.00%
Other Equipment	$36.65	$1,200.00	-	-100.00%
Total Expenditures	**$376,526.09**	**$368,400.00**	**$778,027.00**	**111.19%**

Expenditures by Classification



FY26 Expenditures by Classification



Expenditures by Classification

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PERSONNEL	-	-	$76,227.00	-
SUPPLIES	$166.91	$2,000.00	-	-100.00%
SERVICES AND CHARGES	$4,748.17	$5,000.00	$107,500.00	2,050.00%
REPAIRS AND MAINTENANCE	$362,556.76	$327,700.00	$573,300.00	74.95%
UTILITIES AND OVERHEAD	$8,065.04	$30,000.00	$21,000.00	-30.00%
CAPITAL OUTLAY	$989.21	$3,700.00	-	-100.00%
Total Expenditures	**$376,526.09**	**$368,400.00**	**$778,027.00**	**111.19%**

Personnel Summary

Positions	FY2025	FY2026	Change
Public Works/Parks Technician	0.00	0.75	0.75
TOTAL EMPLOYEES	0.00	0.75	0.75

Funding Sources Overview

The Town of Westlake has several funding sources which make up its overall budget, categorized as taxes, licenses and permits, charges for services, fines and forfeitures, miscellaneous, and other financing sources. The largest individual sources include sales tax, utility revenues, and property taxes.

The Town levies 2% in sales tax on qualifying transactions. One percent (1%) is dedicated to maintenance and operations for the General Fund. One-half percent (0.5%) is voter-approved as a mechanism to provide property tax relief and is recorded within the General Fund. One-half percent (0.5%) is voter-approved for 4B-type development corporation activities.

The Town charges fees for water use and sewer treatment to operate its municipal utilities. Current rates can be found on the Town's Utility Billing web page.

The Town adopted an ad valorem rate of $0.18500 per $100 of taxable value for FY2026. This rate is split into two portions: the maintenance and operations rate of $0.13000 that supports the General Fund and the interest and sinking rate of $0.05500 that is dedicated solely to the principal and interest payments due during FY2026.



Capital Improvement Plan

The Town of Westlake developed a five-year Capital Improvement Plan, beginning with the FY2026 through FY2030. The plan was a result of the Strategic Plan created during FY2025 and supports the need for financial sustainability. The CIP includes capital equipment and vehicles, construction projects, large-scale infrastructure maintenance projects.

Capital Budgeting Process

The Town Council accepted the final Strategic Plan in February of 2025 and immediately kicked off the development of a complete Capital Improvement Plan. All Town and Academy departments submitted projects and purchases by type, along with the estimated timing and costs for each item. These requests were reviewed with staff, Head of School, Town Manager, and Council over several months for appropriateness, feasibility, and planned funding source.

The Town is using the CIP as a working document and guidepost for discussions on project workload, debt management, and revenue impacts. Town Council approved the CIP as part of the annual budget adoption. Only items needing current revenues during FY2026 were appropriated within the budget. As part of the Town's policies, any purchases of $50,000 or more must go to Council for approval, regardless of inclusion in budget, as an opportunity to reaffirm the need.

Basis for Capital Revenue and Expenditures Estimates

Revenue Sources	Qualifying Use
Town General Operating Funds	vehicles & equipment, assessments & studies, land & facilities, open space/trails, streets & drainage, information technology infrastructure, utility infrastructure, design & engineering for capital projects
Academy General Operating Funds	vehicles, equipment, and non-major facility infrastructure maintenance solely for Academy use
Utility Fees	vehicles, equipment, infrastructure, design & engineering, assessments & studies, and capital maintenance for utility infrastructure
Debt	construction projects, infrastructure maintenance, and fire apparatus
Donations	donor-directed capital purchases and projects approved by Council

Expenditures included within FY2026 are considered reasonably accurate for budgeting purposes. Staff gathers quotes to inform estimates in out years not appropriated to assist in planning discussions. It is expected that items included in an approved CIP will change as costs fluctuate and priorities naturally change.

Capital Improvement Plan Summary

Project Type	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031+	Total
Streets	$0	$400,000	$150,000	$800,000	$800,000	$2,680,000	**$4,830,000**
Facilities	$7,487,850	$59,850	$49,850	$124,850	$791,350	$5,049,850	**$13,563,600**
Parks/Trails	$0	$50,000	$75,000	$75,000	$50,000	$0	**$250,000**
Drainage	$0	$0	$300,000	$0	$0	$1,000,000	**$1,300,000**
Water	$5,440,000	$13,000,000	$15,150,000	$0	$300,000	$300,000	**$34,190,000**
Sewer	$0	$0	$0	$0	$90,000	$0	**$90,000**
Vehicles/Equipment	$5,500	$2,459,500	$76,500	$267,500	$8,000	$2,007,908	**$4,824,908**
Information Technology	$0	$0	$0	$0	$0	$0	**$0**
	$12,933,350	**$15,969,350**	**$15,801,350**	**$1,267,350**	**$2,039,350**	**$11,037,758**	**$59,048,508**

Expenditure Type	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031+	Total
Capital	$12,600,000	$15,822,000	$15,625,000	$980,000	$1,881,500	$10,975,908	**$57,884,408**
O&M	$333,350	$147,350	$176,350	$287,350	$157,850	$61,850	**$1,164,100**
	$12,933,350	**$15,969,350**	**$15,801,350**	**$1,267,350**	**$2,039,350**	**$11,037,758**	**$59,048,508**

Funding Source	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031+	Total
General Fund	$212,500	$109,500	$151,500	$342,500	$799,500	$7,487,000	**$9,102,500**
Academy Budget	$280,850	$59,850	$49,850	$124,850	$49,850	$49,850	**$615,100**
Utility Revenues	$60,000	$0	$150,000	$0	$390,000	$450,000	**$1,050,000**
General/Utilities	$0	$0	$0	$0	$0	$370,908	**$370,908**
Lee Donation	$3,000,000	$0	$0	$0	$0	$0	**$3,000,000**
Certificates of Obligation	$9,380,000	$15,800,000	$15,450,000	$800,000	$800,000	$2,680,000	**$44,910,000**
	$12,933,350	**$15,969,350**	**$15,801,350**	**$1,267,350**	**$2,039,350**	**$11,037,758**	**$59,048,508**

Expenditure Type	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031+	Total
Academy	$7,487,850	$59,850	$49,850	$124,850	$791,350	$49,850	**$8,563,600**
Town	$5,445,500	$15,909,500	$15,751,500	$1,142,500	$1,248,000	$10,987,908	**$50,484,908**
	$12,933,350	**$15,969,350**	**$15,801,350**	**$1,267,350**	**$2,039,350**	**$11,037,758**	**$59,048,508**

Debt Overview Summary

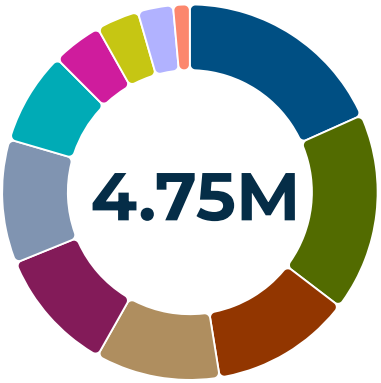
As of October 1, 2025, the Town has a total of $51,857,000 in outstanding debt across 11 issuances. The Town issued $9.4M in certificates of obligation during FY2025 for the Lee Arts & Sciences Building expansion and utility infrastructure projects. Westlake was reaffirmed by Standard & Poor's Global with a AAA rating for its debt.

Debt Issue	Type	Purpose	Funding Source	Rate	Original Issue	Outstanding
Series 2013	Certificates of Obligation	Ground Storage Tank/Campus Expansion	Utility Revenue/Sales Tax	2.00-4.00%	$9,319,820	$6,860,000
Series 2013	General Obligation Refunding	Refund Academy 2008 Issue	Sales Tax	2.00-2.50%	$2,200,000	$485,000
Series 2014	General Obligation Refunding	Refund Academy 2003 Issue	Property Tax	2.00-5.00%	$8,500,000	$1,495,000
Series 2016	Certificates of Obligation	Fire Station	Sales Tax	3.00-4.00%	$9,180,000	$7,415,000
Series 2017	General Obligation Refunding	Refund Academy 2007 Issue	Sales Tax	2.00-4.00%	$5,795,000	$4,950,000
Series 2018	Certificates of Obligation (TWDB)	Water Main Infrastructure	Utility Revenue	1.98-3.06%	$2,100,000	$1,545,000
Series 2021	Certificates of Obligation	Municipal Infrastructure	Property Tax	2.00-4.00%	$3,215,000	$2,715,000
Series 2021	General Obligation Refunding	Refund Academy/Municipal 2011 Issue	Property Tax	2.00-4.00%	$4,430,000	$1,475,000
Series 2022	General Obligation Refunding	Refund Hillwood Utility Debt	Utility Revenue	3.00-4.00%	$14,920,000	$12,910,000
Series 2023	Texas Tax Note	Academy Modular Buildings	Property Tax	3.59%	$3,552,000	$2,627,000
Series 2025	Certificates of Obligation	Academy A&S Expansion/Utility Improvements	Property Tax/Utility Revenue	5.25%	$9,380,000	$9,380,000

FY2026 Debt Requirements By Issuance

The Town of Westlake issues debt in line with its three major services: municipal, utility, and academic. Municipal issuances are reserved for streets, drainage, parks, and facility improvements. Utility issuances are reserved for infrastructure maintenance and additions responsible for delivering water and sewer service to users. Academic issuances are reserved for facility improvements and additions on campus.

Debt By Type



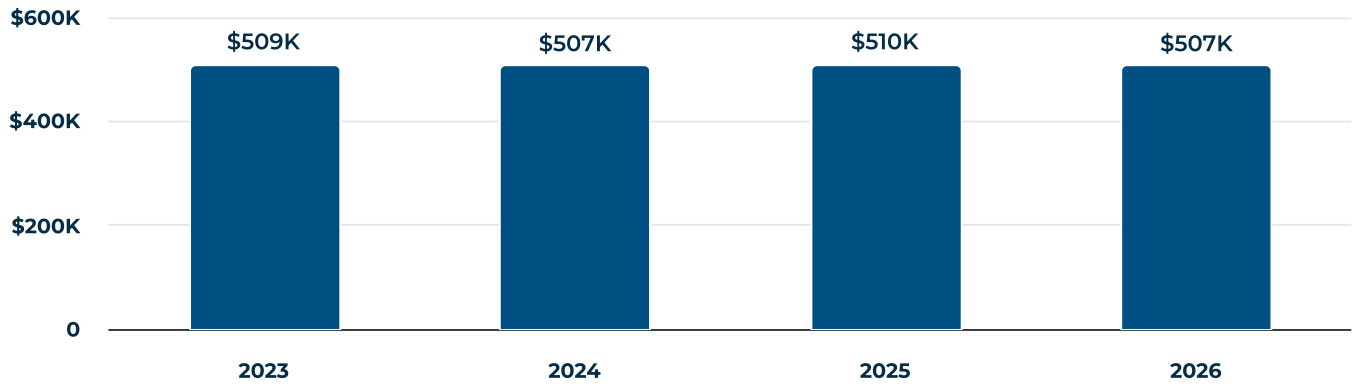
General Obligation Refunding - Series 2022	**$868,900**	18.30%
General Obligation Refunding - Series 2017	**$810,500**	17.07%
Texas Tax Notes - Series 2023	**$573,550**	12.08%
Certificates of Obligation - Series 2013	**$508,669**	10.72%
Certificates of Obligation - Series 2016	**$507,100**	10.68%
Certificates of Obligation - Series 2025	**$506,129**	10.66%
General Obligation Refunding - Series 2021	**$380,350**	8.01%
Certificates of Obligation - Series 2021	**$204,300**	4.30%
General Obligation Refunding - Series 2013	**$175,063**	3.69%
Certificates of Obligation - Series 2018	**$143,638**	3.03%
General Obligation Refunding - Series 2014	**$68,600**	1.45%

Total Debt Payments

$4,746,799

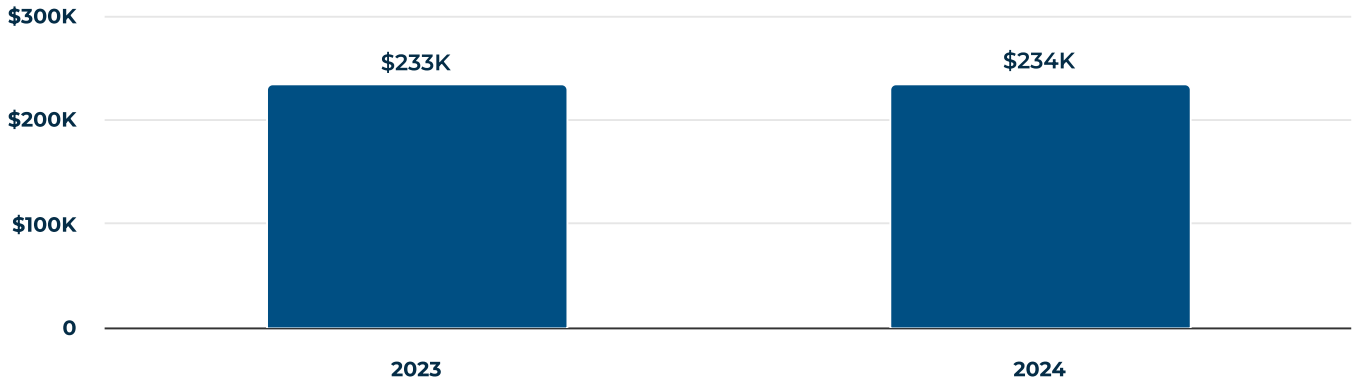
$508,093 (11.99% vs. FY25)

Certificates of Obligation - Series 2016



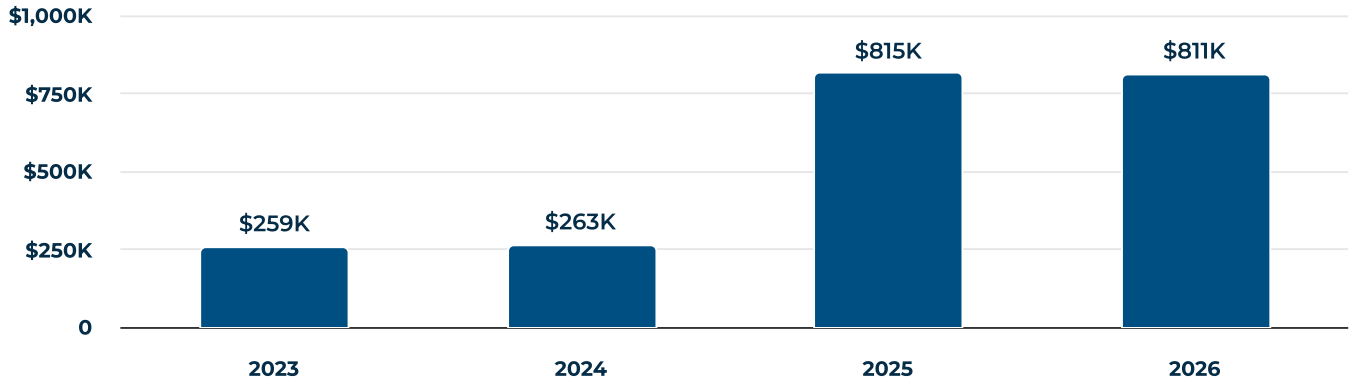
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$245,000.00	$250,000.00	2.04%	$5,000.00
Interest	$264,525.00	$257,100.00	-2.81%	-$7,425.00
Total Debt	**$509,525.00**	**$507,100.00**	**-0.48%**	**-$2,425.00**

Texas Tax Notes - Series 2017



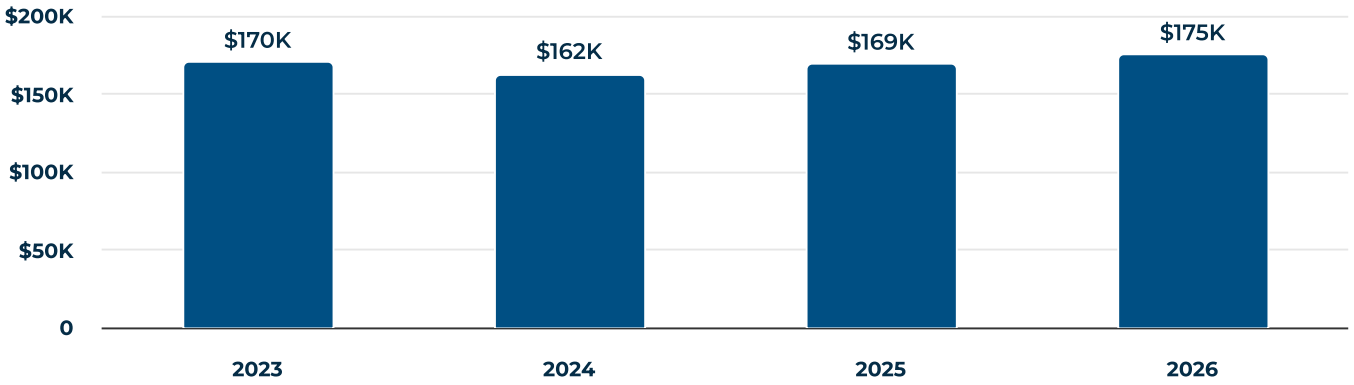
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General Obligation Refunding - Series 2017



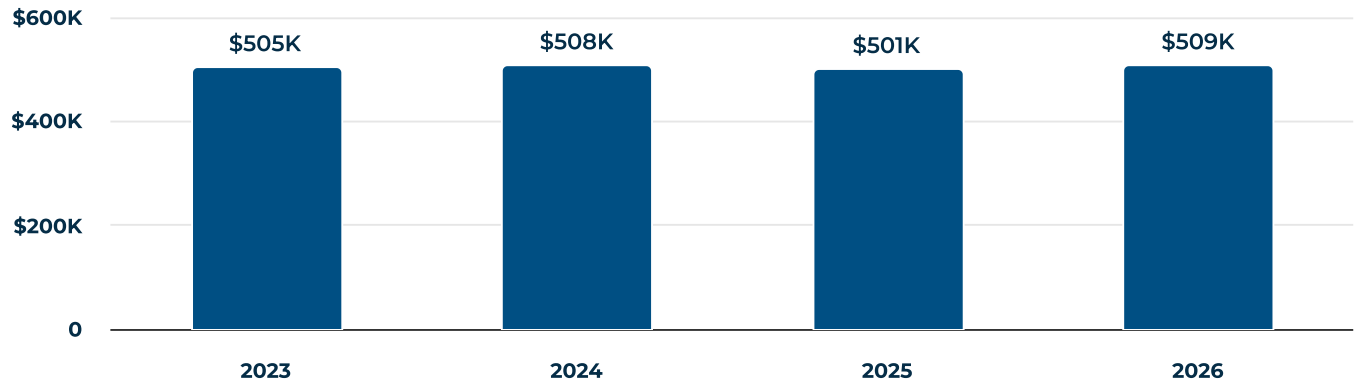
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$605,000.00	$625,000.00	3.31%	$20,000.00
Interest	$210,100.00	$185,500.00	-11.71%	-$24,600.00
Total Debt	**$815,100.00**	**$810,500.00**	**-0.56%**	**-$4,600.00**

General Obligation Refunding - Series 2013



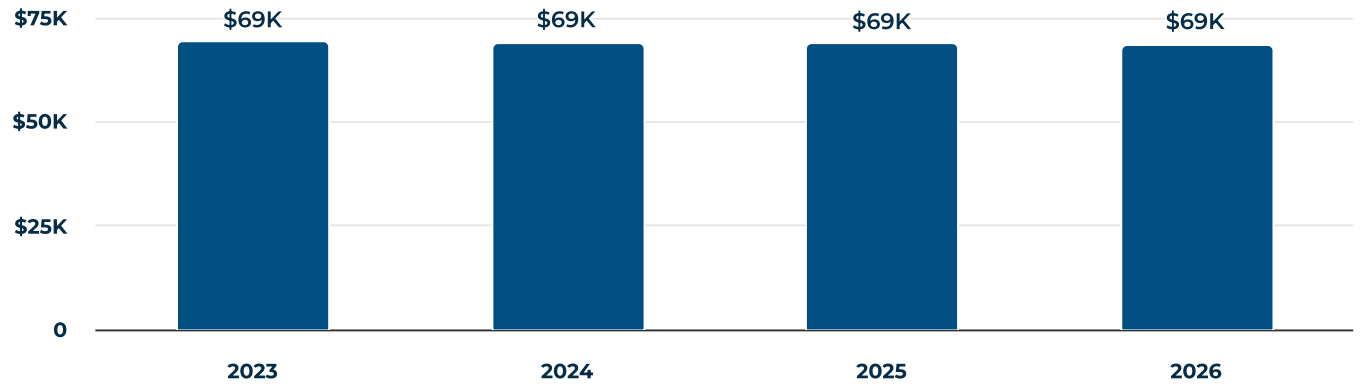
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$155,000.00	$165,000.00	6.45%	$10,000.00
Interest	$13,830.00	$10,063.00	-27.24%	-$3,767.00
Total Debt	**$168,830.00**	**$175,063.00**	**3.69%**	**$6,233.00**

Certificates of Obligation - Series 2013



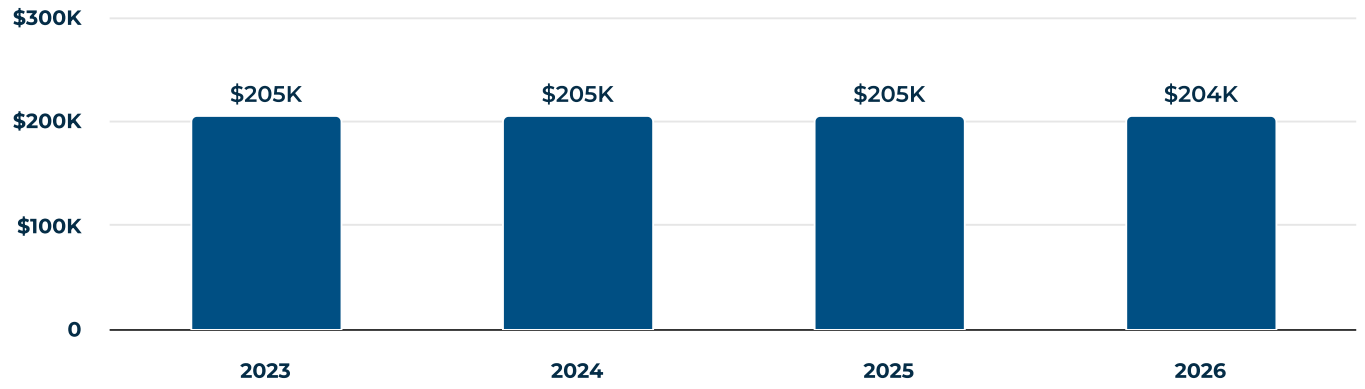
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$240,000.00	$255,000.00	6.25%	$15,000.00
Interest	$261,093.00	$253,669.00	-2.84%	-$7,424.00
Total Debt	**$501,093.00**	**$508,669.00**	**1.51%**	**$7,576.00**

General Obligation Refunding - Series 2014



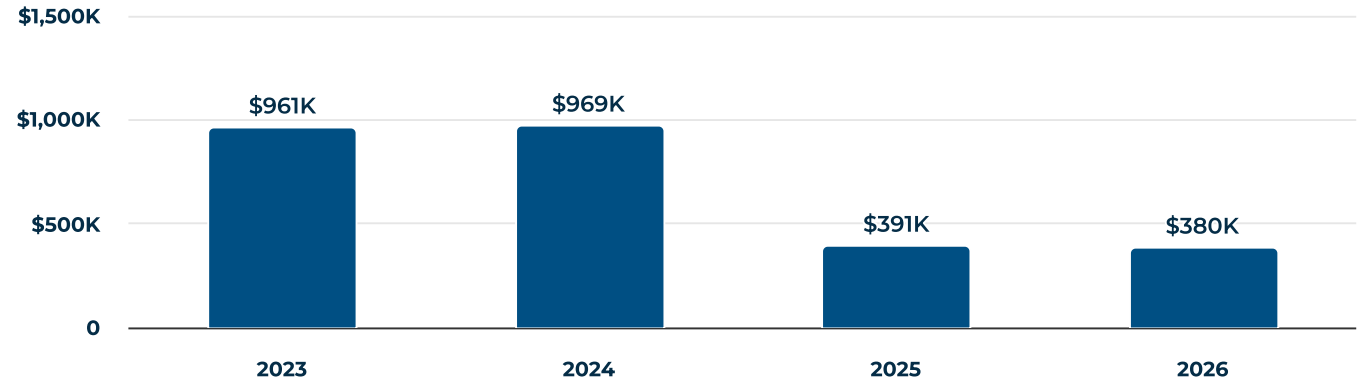
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$5,000.00	$5,000.00	-	-
Interest	$63,780.00	$63,600.00	-0.28%	-$180.00
Total Debt	**$68,780.00**	**$68,600.00**	**-0.26%**	**-$180.00**

Certificates of Obligation - Series 2021



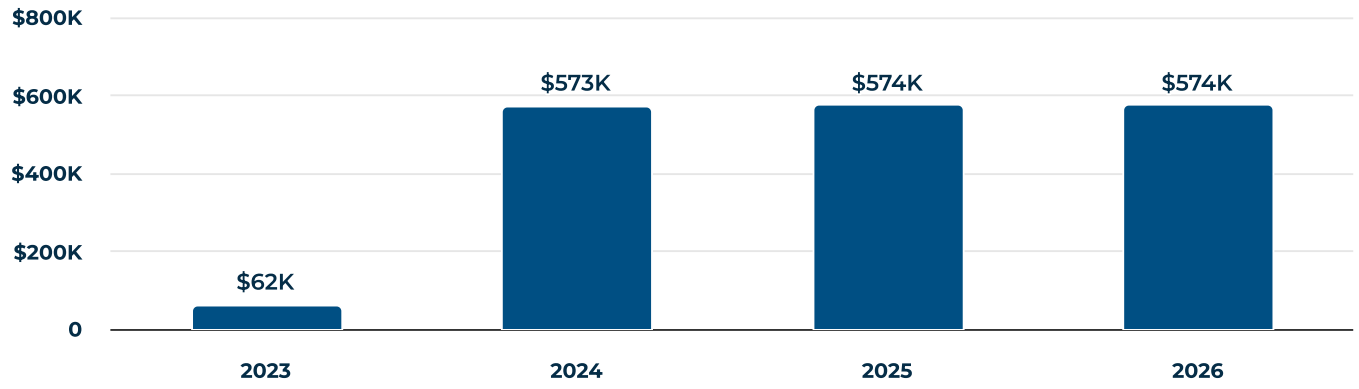
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$130,000.00	$135,000.00	3.85%	$5,000.00
Interest	$74,600.00	$69,300.00	-7.10%	-$5,300.00
Total Debt	**$204,600.00**	**$204,300.00**	**-0.15%**	**-$300.00**

General Obligation Refunding - Series 2021



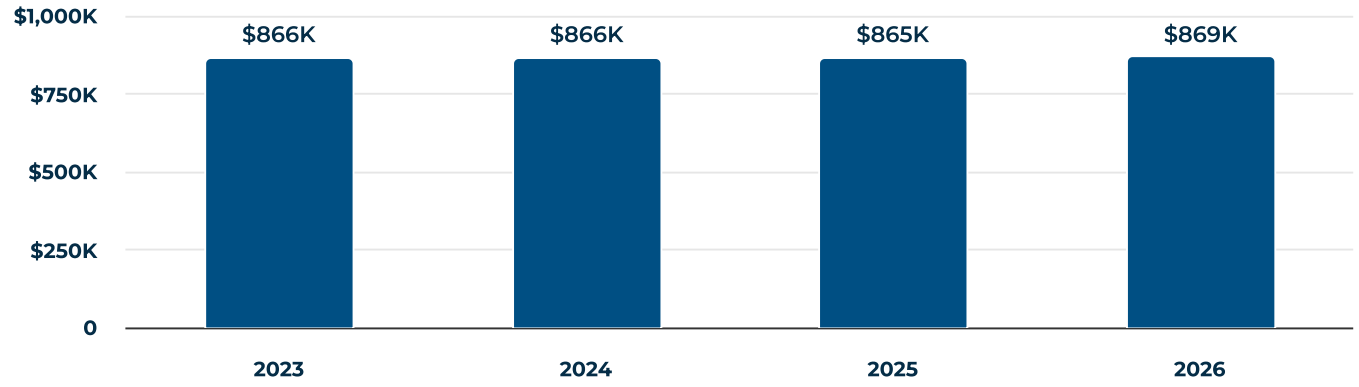
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$340,000.00	$340,000.00	-	-
Interest	$50,550.00	$40,350.00	-20.18%	-$10,200.00
Total Debt	**$390,550.00**	**$380,350.00**	**-2.61%**	**-$10,200.00**

Texas Tax Notes - Series 2023



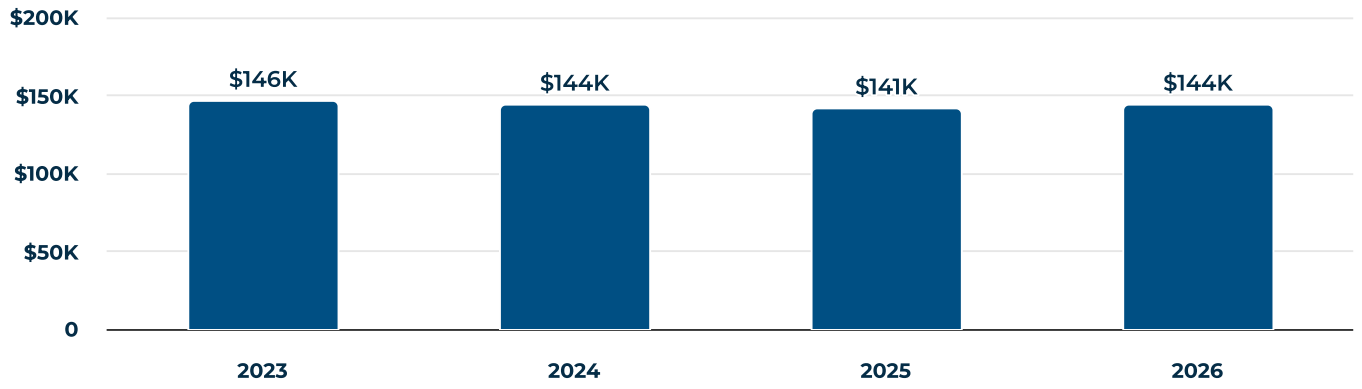
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$471,000.00	$488,000.00	3.61%	$17,000.00
Interest	$102,764.00	$85,550.00	-16.75%	-$17,214.00
Total Debt	**$573,764.00**	**$573,550.00**	**-0.04%**	**-$214.00**

General Obligation Refunding - Series 2022



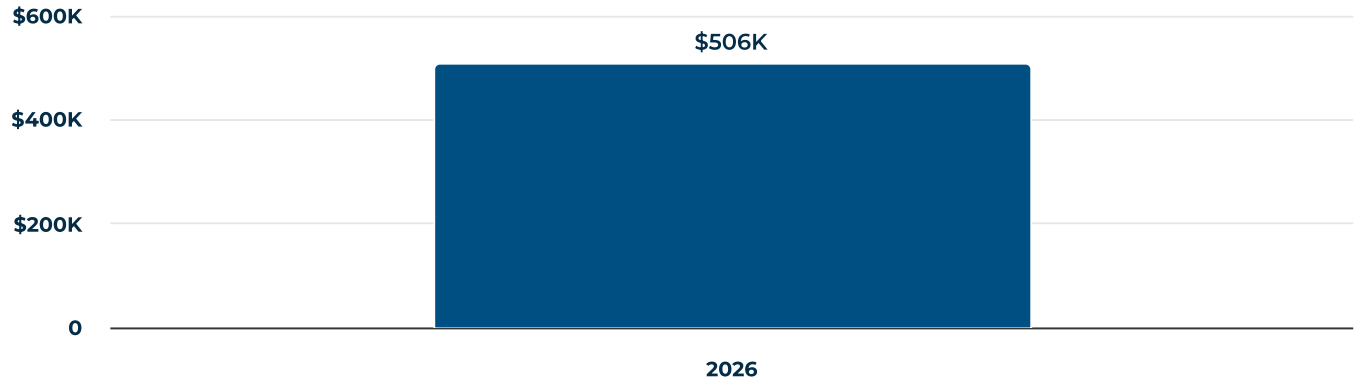
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$400,000.00	$420,000.00	5.00%	$20,000.00
Interest	$465,300.00	$448,900.00	-3.52%	-$16,400.00
Total Debt	**$865,300.00**	**$868,900.00**	**0.42%**	**$3,600.00**

Certificates of Obligation - Series 2018



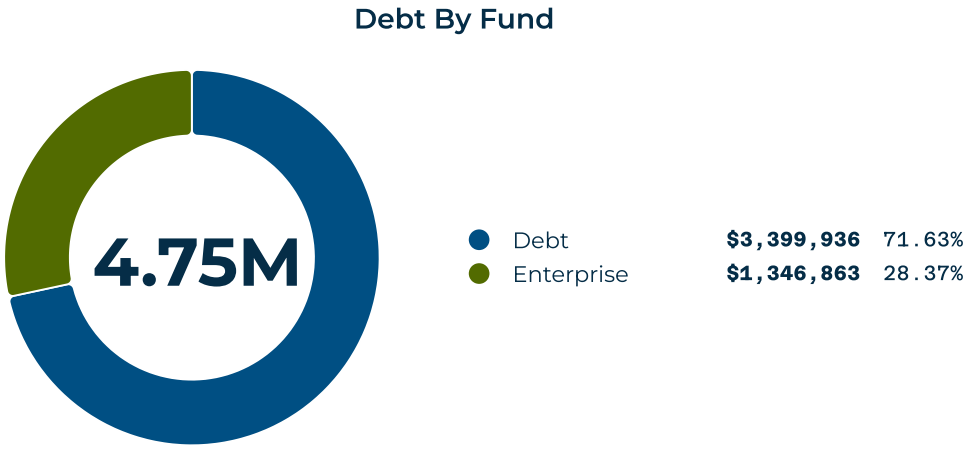
Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$95,000.00	$100,000.00	5.26%	$5,000.00
Interest	$46,164.00	$43,638.00	-5.47%	-$2,526.00
Total Debt	**$141,164.00**	**$143,638.00**	**1.75%**	**$2,474.00**

Certificates of Obligation - Series 2025



Fund Name	FY2025	FY2026	% Change	$ Change
Interest	-	$506,129.00	-	$506,129.00
Total Debt	**-**	**$506,129.00**	**-**	**$506,129.00**

Debt Service Payment By Fund



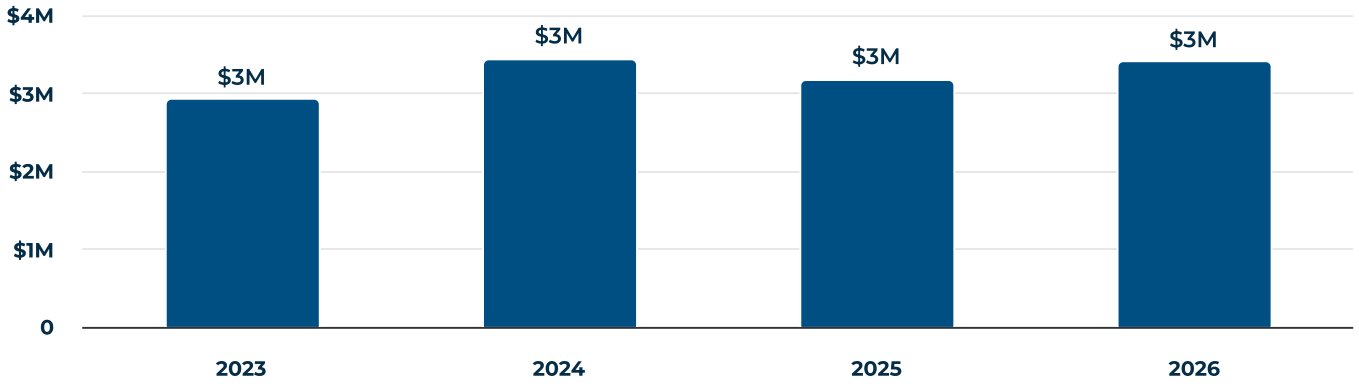
Total Debt

$4,746,799

$508,093 (11.99% vs. FY25)

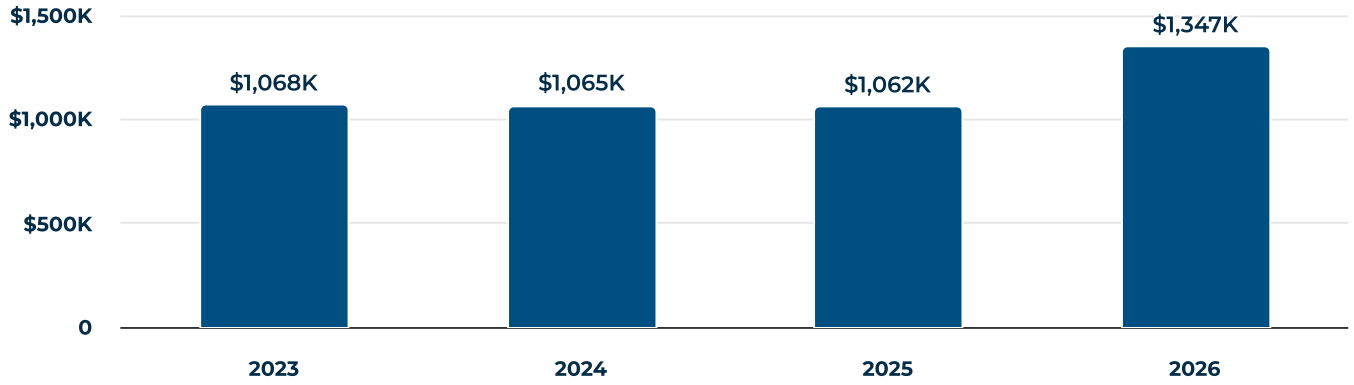
Fund Name	FY2025	FY2026	% Change	$ Change
Debt	$3,177,122.00	$3,399,936.00	7.01%	$222,814.00
Enterprise	$1,061,584.00	$1,346,863.00	26.87%	$285,279.00
Total Debt	**$4,238,706.00**	**$4,746,799.00**	**11.99%**	**$508,093.00**

Debt



Fund Name	FY2025	FY2026	% Change	$ Change
Revenue (Sales Tax) Debt Fund	$1,939,428.00	$1,945,378.00	0.31%	$5,950.00
Ad Valorem (Property Tax) Debt Fund	$1,237,694.00	$1,454,558.00	17.52%	$216,864.00
Total Debt	**$3,177,122.00**	**$3,399,936.00**	**7.01%**	**$222,814.00**

Enterprise



Fund Name	FY2025	FY2026	% Change	$ Change
Utility Debt Fund	$1,061,584.00	$1,346,863.00	26.87%	$285,279.00
Total Debt	**$1,061,584.00**	**$1,346,863.00**	**26.87%**	**$285,279.00**

Appendix

The Appendix contains a glossary for users, as well as the certified property tax calculation worksheet.

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or

the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Property Tax Calculation

In the State of Texas, taxing entities are required to certify the calculation of a no-new-revenue tax rate, voter approval tax rate, and a de minimis property tax rate (only for entities under 30K in population) using a prescribed form provided by the State Comptroller. The Town of Westlake designated the Tarrant County Tax Assessor-Collector as our official charged with the calculations.

Property Tax Rate Comparison	FY2026	FY2025
Adopted Property Tax Rate	$0.185000	$0.167880
No-New-Revenue Property Tax Rate	$0.179030	$0.188515
Voter Approval Property Tax Rate	$0.205756	$0.210692
De Minimis Property Tax Rate	$0.196361	$0.169270

The No-New-Revenue rate is the rate which would generate the same amount of revenue on existing real taxable property as the year prior.

The Voter Approval rate is the maximum rate an entity can adopt without voter approval.

The De Minimis rate is the rate that would yield $500,000 more than the no-new-revenue rate.

Certified Calculation Form

To download a PDF version of this document, click here.

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Town of Westlake
Taxing Unit Name

Phone *(area code and number)*

1500 Solana Boulevard, Bldg. 7, Ste 7200, Westlake, TX 76262
Taxing Unit's Address, City, State, ZIP Code

westlake-tx.org
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 2,578,554,290
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 287,672,806
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,290,881,484
4.	**Prior year total adopted tax rate.**	$ 0.167880 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** $ 653,756,198 **B. Prior year values resulting from final court decisions:** - $ 571,201,039 **C. Prior year value loss.** Subtract B from A.[3]	$ 82,555,159
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 94,128,113 **B. Prior year disputed value:** - $ 13,792,385 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 80,335,728
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 162,890,887

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: **comptroller.texas.gov/taxes/property-tax**

50-856 • 6-25/13

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,453,772,371
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 5,330,425 **C. Value loss.** Add A and B. [6]	$ 5,330,425
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 5,330,425
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,448,441,946
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 4,110,444
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 77,361
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 4,187,805
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** $ 2,786,717,925 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 2,786,717,925

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 49,244,024 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 22,562,352 **C. Total value under protest or not certified.** Add A and B.	$ 71,806,376
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 319,744,782
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 2,538,779,519
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 199,618,719
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 199,618,719
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 2,339,160,800
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.179030 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.117880 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,453,772,371
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 2,892,506
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + $ 43,224 **B.** **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0 **C.** **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 43,224 **E.** Add Line 31 to 32D.	$ 2,935,730
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,339,160,800
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.125503 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] **A.** **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 **B.** **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] **A.** **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0 **B.** **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28] **A.** **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. $ 0 **B.** **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Multiply B by 0.05 and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **E.** Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29] **A.** **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. $ 0 **B.** **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Multiply B by 0.08 and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.125503 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 3,358,231 **B.** Divide Line 41A by Line 33 and multiply by $100 $ 0.143565 /$100 **C.** Add Line 41B to Line 40.	$ 0.269068 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.278485 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount ... $ 4,746,799 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ... – $ 0 **D.** Subtract **amount paid** from other resources ... – $ 3,292,241 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,454,558
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 155,597
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,298,961
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] ... 100.00 % **B.** Enter the prior year actual collection rate. ... 97.53 % **C.** Enter the 2023 actual collection rate. ... 99.29 % **D.** Enter the 2022 actual collection rate. ... 101.01 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,298,961
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,538,779,519
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.051164 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.329649 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 3,612,558
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,538,779,519
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.142295 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.179030 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.179030 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.329649 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.187354 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,538,779,519
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.187354 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.210692 /$100
	B. Unused increment rate (Line 67)	$ 0.042031 /$100
	C. Subtract B from A	$ 0.168661 /$100
	D. Adopted Tax Rate	$ 0.167880 /$100
	E. Subtract D from C	$ 0.000781 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,435,517,403
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 19,021
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.187860 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.187860 /$100
	D. Adopted Tax Rate	$ 0.167880 /$100
	E. Subtract D from C	$ 0.019980 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,243,124,027
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 448,176
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.150980 /$100
	B. Unused increment rate (Line 66)	$ 0.053940 /$100
	C. Subtract B from A	$ 0.097040 /$100
	D. Adopted Tax Rate	$ 0.167880 /$100
	E. Subtract D from C	$ -0.070840 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,910,303,777
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 467,197 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.018402 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.205756 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

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SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.125503 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,538,779,519
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.019694 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.051164 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.196361 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.167880 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,448,441,946
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,339,160,800
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

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Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.205756 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.179030 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate..... $ 0.205756 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 27

De minimis rate...... $ 0.196361 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here Andy Nguyen for Rick Barnes, Tarrant County Tax Assessor-Collector
Printed Name of Taxing Unit Representative

sign here Andy Nguyen
Andy Nguyen (Aug 6, 2025 09:32:23 CDT)
Taxing Unit Representative

08/06/2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)