



City of Westlake

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"Vision with Action equals CHANGE"

2020/2021 Budget

The City of Westlake along with the rest of the country has experienced a shortfall in revenues due to the COVID 19 shutdown. The management team along with the knowledge and approval of the City Council has had to make difficult personnel reductions resulting with 11 layoffs. Nine of those employees are eligible for retirement benefits. Management is not only dealing with the known revenue shortfalls, but we have also reduced future revenue projections based upon the uncertainty of the recovery for our local economy as we move forward.

The above personnel reductions have produced an approximate \$ 880,000 or 19.63% reduction in budgeted annual salaries for the 6/30/2021 budget year as compared these budgeted annual costs for the 6/30/20 budget year.

To date in the 6/30/2020 budget year, we have realized a 14% shortfall in budgeted sales tax, a 10% reduction in budgeted gas sales. Water and Sewer revenues and ad valorem taxes have remained relatively consistent with prior year collections.

We have based 6/30/2021 budgeted revenues on reasonable and conservative projections and our 6/30/2021 budgeted expenditures did not exceed the above estimated budgeted revenues. We will remain vigilant in continually reviewing and comparing actual to budget as we proceed thru the 2021 budget year in order to make any budget adjustments, if necessary, on a timely basis.

The City has remained consistent on our focus of debt reduction and will have reduced principal debt outstanding by \$ 984,000 in the 6/30/2020 budget year. The Cities outstanding principal debt was \$7,775,000 on 6/30/2019 and will be \$ 6,791,000 on 6/30/2020.

The City anticipates that the Golf Course Clubhouse will be completed by March 31, 2021. The City has the funds set aside to fund the remaining portion of this projects and at its completion. The \$ 4,900,000 price tag will have been paid in full with no debt financing being incurred. The Clubhouse will include a restaurant and a new Pro Shop area. The financial objective of the new Clubhouse will be to produce new net operational revenues that can be used to fund Golf Course Maintenance and Operations.

We are hopeful that as the future unfolds it will be bright and the City as well as our Country will be resilient allowing our economy to recover so we can continue the progress which we started prior to the COVID-19 pandemic.

Mayor

Robert "Bob" Hardey

Mayor Pro-Tempore

Daniel Racca

Council Members

"Skeeter" Hayes

Jeremy Cryer

Betty Bates

Kenny Brown

	A	B	C	F	G	H	
1							
2	City of Westlake						
3	General Fund						
4	Fund Number 553						
5	General and Administrative (11)						
6	Budget 6/30/2021						
7							
8							% Change
9	Account		Projected	Original	Amended		2021 Budget
10	Number	Description	Year End	Budget	6/30/2020	Budget	Vs 2020
11			6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
12		REVENUE					
13	6010	Ad Valorem Taxes	160,902	158,000	160,902	158,000	-1.80%
14	6020	Franchise Tax	260,000	225,000	260,000	225,000	-13.46%
15	6030	Sales Tax	355,000	460,000	355,000	340,200	-4.17%
16	6210	Lic/Permits	250,000	250,000	250,000	245,000	-2.00%
17	6211	Hotel Occupancy Tax	42,500	13,000	42,500	30,000	-29.41%
18	6215	State Video Poker Fees	700	700	700	500	-28.57%
19	6322	Donations	160		160	0	-100.00%
20	6810	Interest Earned	14,500	15,000	14,500	5,000	-65.52%
21	6910	Misc	2,000	15,000	2,000	5,000	150.00%
22	6932	Grant Income	20,000		20,000		N/A
23	6982	Zoning Request Fees	600	1,050	600	600	0.00%
24		Intergovernmental Service Charge					N/A
25		Total Revenue	1,106,362	1,137,750	1,106,362	1,009,300	-8.77%
26							
27		EXPENDITURES					
28	7010	Mayor's Salary	77,920	76,856	77,920	78,936	1.30%
29	7011	Councilmen's Salary	34,500	34,500	34,500	34,500	0.00%
30	7012	City Clerk's Salary	63,941	61,484	63,941	64,605	1.04%
31	7013	Finance Director	81,150	81,150	81,150	78,150	-3.70%
32	7014	Accountants General	109,922	103,293	109,922	70,902	-35.50%
33	7016	Office Salary	118,536	100,773	118,536	67,598	-42.97%
34	7019	Vehicle Repairs and Maint	500	1,500	500	500	0.00%
35	7020	Mayor's Exp	3,500	3,500	3,500	3,500	0.00%
36	7021	Councilmen's Expense	5,000	10,000	5,000	6,000	20.00%
37	7022	Misc Employee Exp	500	600	500	600	20.00%
38	7023	Employee's Training	6,500	8,000	6,500	8,000	23.08%
39	7025	Uniform Expense	200	200	200		-100.00%
40	7029	Inspector Expenses	7,500	15,000	7,500	10,000	33.33%
41	7030	Legal Fees	20,000	35,000	20,000	25,000	25.00%
42	7031	Engineering Fees	7,500	10,000	7,500	7,500	0.00%
43	7032	Coroner's Fees	8,000	10,000	8,000	10,000	25.00%
44	7033	Clerk of Court Fees	800	800	800	800	0.00%
45	7034	Janitorial Supplies	1,100	1,000	1,100	1,200	9.09%
46	7036	Audit Fees	7,980	8,500	7,980	9,000	12.78%
47	7037	Computer Expense	45,000	50,000	45,000	45,000	0.00%
48	7039	Demolition Expense	8,000	2,000	8,000	5,000	-37.50%
49	7040	Advertising Expense	1,500	4,500	1,500	3,000	100.00%
50	7042	Town Election Expense	203		203	0	-100.00%
51	7044	Postage Expense	12,000	15,000	12,000	13,000	8.33%
52	7045	Office Expense	28,000	35,000	28,000	29,000	3.57%
53	7046	Utilities Expense	46,000	44,000	46,000	46,000	0.00%
54	7047	New Equipment	12,405	25,000	12,405	12,000	-3.26%
55	7049	Administrative Costs	5,000	6,000	5,000	5,500	10.00%
56	7057	Contract Services	8,000	9,000	8,000	8,000	0.00%
57	7068	Medical Drug Testing	300	600	300	600	100.00%
58	7070	Liability/Property	26,760	26,000	26,760	28,000	4.63%
59	7071	Group Insurance / WC	72,331	58,694	72,331	49,371	-31.74%
60	7072	Insurance Deductibles	8,000	10,000	8,000	10,000	25.00%
61	7080	Retirement Contribution	94,000	94,785	94,000	82,881	-11.83%
62		Social Security		2,139		2,139	N/A
63	7089	Medicare-Employer Portion	9,680	7,200	9,680	5,803	-40.05%
64	7143	Dues & Subscriptions	16,000	20,000	16,000	18,000	12.50%
65	7169	Hurricane Expense					N/A
66	9013	Repairs/Supplies - Building	8,000	12,000	8,000	10,000	25.00%
67	9016	Christmas Décor, City Hall		200	0	200	N/A
68	9017	Sr Citizen Supplies Etc Expense	11,000	10,000	11,000	10,000	-9.09%
69	9018	Festival Expense	3,000	2,500	3,000		-100.00%
70	9041	Grant Expenditures	25,000		25,000	0	N/A
71							
72		Total Expenditures	995,228	996,774	995,228	860,285	-13.56%
73							
74		Net Operational Revenue (Expenditures)	111,134	140,976	111,134	149,015	34.09%
75							
76							
77		Transfer In Capital Projects	51,970		51,970		
78		Transfers to Utilities	(120,000)		(120,000)	(50,000)	
79		Transfer to Golf Course		(135,000)		(21,424)	
80						0	
81		Total Other Financing Source/Use	(68,030)	(135,000)	(68,030)	(71,424)	
82							
83		Net Oper Rev (Exp) after Transfers	43,104	5,976	43,104	77,591	

	A	B	C	F	G	H	I
1	City of Westlake						
2	General Fund						
3	Fund Number 553						
4	General Fund Streets (12)						
5	Budget 6/30/2021						
6							
7							% Change
8	Account		Projected	Original	Amended		2021 Budget
9	Number	Description	Year End	Budget	6/30/2020	Budget	Vs 2020
10			6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
11		REVENUE					
12	6030	Sales Tax	651,881	841,800	651,881	637,848	-2.15%
13	6100	I-10 Reimbursement	5,120		5,120		N/A
14	6110	Grass Cutting	3,500	10,000	3,500	9,000	157.14%
15	6205	Delinquent Permit/Lic	723		723		N/A
16	6210	License/Permits	26,500	20,000	26,500	22,000	-16.98%
17		Interest Earned					N/A
18	6810	Miscellaneous Income		7,000	0	1,500	N/A
19	6910	Insurance Proceeds	7,266		7,266	0	N/A
20	6983	Total Revenues	694,990	878,800	694,990	670,348	-3.55%
21							
22		EXPENDITURES					
23		Salaries	198,881	182,803	198,881	52,070	-73.82%
24	7010	Christmas Connections	500	2,500	500	600	20.00%
25	7012	Grass Cutting Expense	55,000	60,000	55,000	60,000	9.09%
26	7013	Tree Removal Expense	40,000	5,000	40,000	10,000	-75.00%
27	7014	Misc Employee Expense	300	350	300	350	16.67%
28	7022	Employee Training Expense	1,500	2,000	1,500	2,000	33.33%
29	7023	Uniform Expense	2,800	3,000	2,800	3,000	7.14%
30	7025	Overtime Lunches		200	0	0	N/A
31	7030	Audit Fees	1,900	2,000	1,900	2,000	5.26%
32	7036	Computer Expense	3,000	2,000	3,000	3,500	16.67%
33	7037	Street and Drainage Projects	248,000	180,000	248,000	180,000	-27.42%
34	7038	Small Tool Expense	300	2,000	300	1,000	233.33%
35	7039	Street Repair Materials	7,500	20,000	7,500	15,000	100.00%
36	7041	Gas & Oil	7,500	10,000	7,500	10,000	33.33%
37	7042	Repairs and Maint- Equip & Material	500	2,000	500	1,000	100.00%
38	7043	Maint Supplies - Equip & Vehicles	23,000	15,000	23,000	15,000	-34.78%
39	7044	Office Expense	300	1,000	300	1,000	233.33%
40	7045	Utilities	110,000	116,000	110,000	118,000	7.27%
41	7046	New Equipment	5,000	25,000	5,000	10,000	100.00%
42	7047	Street Signs Expense	10,000	10,000	10,000	10,000	0.00%
43	7048	Signal Light Expense	2,000	5,000	2,000	2,000	0.00%
44	7049	Equipment Rental Expense	1,500	3,000	1,500	2,000	33.33%
45	7050	Safety Equipment	1,500	1,500	1,500	1,500	0.00%
46	7054	Contract Labor	3,500	4,000	3,500	3,500	0.00%
47	7057	Maintenance Supplies	2,000	2,000	2,000	2,000	0.00%
48	7066	Building Maint & Supplies	2,000	16,500	2,000	3,000	50.00%
49	7067	Medical/Drug Testing	500	1,000	500	500	0.00%
50	7068	Mechanics Tools	1,000	1,000	1,000	1,000	0.00%
51	7069	Liability/Property	10,800	13,000	10,800	13,000	20.37%
52	7070	Group Ins/Work Comp	60,000	69,375	60,000	16,752	-72.08%
53	7071	Retirement Contribution	42,000	41,972	42,000	13,393	-68.11%
54	7080	Social Security					
55		Medicare-Employer Portion	3,900	2,651	3,900	755	-80.64%
56	7089	Total Expenditures	846,681	801,851	846,681	553,920	-34.58%
57							
58		Net Operational Revenue (Expenditures)	(151,691)	76,949	(151,691)	116,428	-176.75%
59							
60		Transfer To Utilities		(160,000)		(100,000)	
61		Transfer In Capital Projects	38,800	85,000	38,800		
62		Total Other Financing Source/Use	38,800	(75,000)	38,800	(100,000)	
63							
64		Net Oper Rev (Exp) after Transfers	(112,891)	1,949	(112,891)	16,428	

	A	B	C	F	G	H	I
1	City of Westlake						
2	General Fund						
3	Fund Number 553						
4	Police (13)						
5	Budget 6/30/2021						% Change
6			Projected	Original	Amended		2021 Budget
7	Account		Year End	Budget	6/30/2020	Budget	Vs 2020
8	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
9							
10		REVENUE					
11	6010	Ad Valorem Taxes	307,000	295,000	307,000	295,000	-3.91%
12	6030	SalesTax	613,897	800,400	613,897	596,700	-2.80%
13	6050	Beer Tax	19,000	20,000	19,000	15,000	-21.05%
14	6310	Fines - City Court	390,000	350,000	390,000	360,000	-7.69%
15	6311	Police Fines I-10	300,000	400,000	300,000	300,000	0.00%
16	6320	Accident Report Copies	4,500	4,500	4,500	4,000	-11.11%
17	6321	Sale of Equipment					N/A
18	6915	Dare Income	1,200	1,200	1,200	1,000	-16.67%
19	6920	Miscellaneous Income	8,300	3,000	8,300	3,000	-63.86%
20	6932	Police Grants	6,000		6,000	0	N/A
21	6983	Insurance Proceeds	4,173		4,173	0	N/A
22	6985	Sale of Land and Building	143,489	130,000	143,489	0	N/A
23		Total Revenues	1,797,559	2,004,100	1,797,559	1,574,700	-12.40%
24							
25		EXPENDITURES					
26	7008	Salaries Special Police	60,000	95,450	60,000	95,450	59.08%
27	7009	Salary Police Chief	70,444	69,285	70,444	71,365	1.31%
28	7010	Salaries	817,557	733,121	817,557	544,739	-33.37%
29	7022	Misc Employee Expense	1,200	2,000	1,200	1,200	0.00%
30	7023	Employee Training	10,000	10,000	10,000	12,500	25.00%
31	7024	Dues	1,200	2,100	1,200	1,200	0.00%
32	7025	Uniform Expense	22,000	10,000	22,000	15,000	-31.82%
33	7036	Audit Fees	8,000	8,500	8,000	8,700	8.75%
34	7037	Computer Service	95,000	80,000	95,000	90,000	-5.26%
35	7042	Gas & Oil	44,000	51,000	44,000	45,000	2.27%
36	7043	Contract Repairs Equipment	2,500	10,000	2,500	5,000	100.00%
37	7044	Maint Supplies Veh and Equip	35,000	38,000	35,000	26,000	-25.71%
38	7045	Office Supplies	18,500	18,000	18,500	18,000	-2.70%
39	7046	Utilities	78,600	51,000	78,600	78,600	0.00%
40	7047	New Equipment	100,000	14,000	100,000	10,000	0.00%
41	7048	Departmental Supplies	10,500	8,000	10,500	8,000	-23.81%
42	7053	Radio Repairs	5,000	5,000	5,000	5,000	0.00%
43	7057	Contract Services	15,000	2,000	15,000	15,000	0.00%
44	7068	Medical/Drug Testing	15,000	6,000	15,000	8,000	-46.67%
45	7070	Liability/Property	84,000	80,000	84,000	85,000	1.19%
46	7071	Group Ins/Work Comp	215,000	269,052	215,000	259,738	20.81%
47	7072	Insurance Deductibles	17,000	6,000	17,000	6,000	-64.71%
48	7080	Retirement Contributions	255,502	229,097	255,502	234,691	-8.15%
49		Social Security	10,000	9,638	10,000	5,918	-40.82%
50	7089	Medicare- Employer Portion	25,000	13,019	25,000	10,318	-58.73%
51	9005	Parish Animal Control	40,000	40,000	40,000	40,000	0.00%
52	9013	Repairs/Maint Building	15,000	2,500	15,000	20,000	33.33%
53	9015	Grant Expenditures	6,098	3,000	6,098	0	N/A
54	9018	Parade/Community Awareness	1,532	4,000	1,532	1,600	4.44%
55	9053	Intergovernmental Service Charge					N/A
56	9054	Purchase of Land and Building	188,284	185,000	188,284	0	N/A
57		Total Expenditures	2,266,917	2,054,762	2,266,917	1,722,019	-24.04%
58							
59		Net Operational Revenue (Expenditures)	(469,358)	(50,662)	(469,358)	(147,319)	
60							
61		Transfer In Capital Projects		50,000			
62							
63		Total Other Financing Source/Use	0	50,000	0		
64							
65		Net Oper Rev (Exp) after Transfers	(469,358)	(662)	(469,358)	(147,319)	

	A	B	C	F	G	H	I
1							
2		City of Westlake					
5		General Fund					
6		Fund Number 553					
7		Fire (14)					
8		Budget 6/30/2021					
9							% Change
10			Projected	Original	Amended		2021 Budget
11	Account		Year End	Budget	6/30/2020	Budget	Vs 2020
12	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
13							
14		REVENUE					
15	6010	Ad Valorem Tax	307,000	295,000	307,000	295,000	-3.91%
16	6030	Sales Tax	442,000	505,000	442,000	417,312	-5.59%
17	6820	Fireboard P/R Reimbursement	426,957	442,872	426,957	480,776	12.61%
18	6910	Miscellaneous					N/A
19	6930	Fire Protection Dist # 3	481,106	460,000	481,106	481,000	-0.02%
20	6931	2% Ins Rebate FD # 3					N/A
21	6932	Grant Income	320,706		320,706	0	N/A
22	6983	Insurance Proceeds	12,773		12,773	0	N/A
23		Total Revenue	1,990,542	1,702,872	1,990,542	1,674,088	-15.90%
24							
25		EXPENDITURES					
26	7005	Fire Board	6,000	6,000	6,000	6,000	0.00%
27	7010	Salaries	898,635	835,682	898,635	725,233	-19.30%
28	7011	Part-Time Salaries Volunteer	2,000	2,000	2,000	2,000	0.00%
29	7023	Employee Expense Training	10,000	20,000	10,000	10,000	0.00%
30	7024	Misc Employee Expense	1,500	4,500	1,500	3,000	0.00%
31	7025	Uniform Supplies	4,000	7,000	4,000	4,000	0.00%
32	7026	Overtime Meals	300	300	300	300	0.00%
33	7036	Audit Fees	6,080	6,500	6,080	7,000	15.13%
34	7037	Computer Expense	3,000	8,000	3,000	7,000	133.33%
35	7042	Gas & Oil	14,000	18,000	14,000	15,000	7.14%
36	7044	Maint Supplies - Vehicles and Equip	38,000	35,000	38,000	38,000	0.00%
37	7045	Office Supplies	3,500	5,000	3,500	4,500	28.57%
38	7046	Utilities	25,000	23,000	25,000	26,000	4.00%
39	7047	New Equipment	40,000	85,000	40,000	30,000	-25.00%
40	7050	Fire Prevention	2,500	2,500	2,500	2,500	0.00%
41	7052	Miscellaneous Expense	500	500	500	500	0.00%
42	7053	Communications Expense	7,500	10,000	7,500	10,000	33.33%
43	7054	Repairs - Fire Station	12,000	12,000	12,000	12,000	0.00%
44	7055	Supplies - Fire Station	4,500	5,500	4,500	5,500	22.22%
45	7057	Contract Services	4,500	6,000	4,500	5,500	22.22%
46	7066	Fire Fighting Supplies	15,000	18,000	15,000	15,000	0.00%
47	7067	EMT Supplies/Equipment	1,100	3,000	1,100	2,500	127.27%
48	7068	Medical/Drug Testing	2,500	1,750	2,500	1,750	-30.00%
49	7070	Liability/Property	85,000	80,000	85,000	86,000	1.18%
50	7071	Group Ins/ Work Comp	225,000	268,987	225,000	271,527	20.68%
51	7072	Insurance Deductible	13,472		13,472		N/A
52	7080	Retirement Contribution	240,922	211,754	240,922	219,169	-9.03%
53	7089	Medicare - Employer Portion	14,400	12,117	14,400	9,184	-36.22%
54	7143	Dues and Subscriptions	3,000	3,500	3,000	3,000	0.00%
55	9015	Grant Expenditures	320,706	2,000	320,706		N/A
56	9018	Parade Expense	392	200	392	400	2.04%
57	9052	Donation Expenditures					
58		Total Expenditures	2,005,007	1,693,790	2,005,007	1,522,563	-24.06%
59							
60		Net Operational Revenue (Expenditures)	(14,465)	9,082	(14,465)	151,525	
61							
62							
63		Transfer to Utilities				(130,000)	
64		Total Other Financing Source/Use	0	0	0	0	
65							
66		Net Oper Rev (Exp) after Transfers	(14,465)	9,082	(14,465)	21,525	

	A	B	C	F	G	H	I
1							
2		City of Westlake					
3		General Fund					
4		Fund Number 553					
5		General Fund Civil Defense (16)					
6		Budget 6/30/2021					
7							
8							
9			Projected	Original	Amended		% Change
10	Account		Year End	Budget	6/30/2020	Budget	2021 Budget
11	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Vs 2020
12							Budget
13		REVENUE					
14	6010	Ad Valorem Tax	16,268	16,000	16,268	16,000	-1.65%
15		Total Revenue	16,268	16,000	16,268	16,000	-1.65%
16							
17		EXPENDITURES					
18	7010	Salary Expense	2,200	2,100	2,200	2,100	-4.55%
19	7046	Utilities	23,000	13,500	23,000	6,000	-73.91%
20	7070	Liability/Property	700	700	700	700	0.00%
21	7080	Retirement Contributions	660	578	660	699	5.91%
22	7089	Medicare Employers Portion	30	30	30	30	0.00%
23		Total Expenditures	26,590	16,908	26,590	9,529	-64.16%
24							
25		Net Operational Revenue (Expenditures)	(10,322)	(908)	(10,322)	6,471	-162.69%

6

	A	B	C	F	G	H	I
1							
2	City of Westlake						
3	General Fund						
4	Fund Number 553						
5	General Fund - Magnolia Cemetery (17)						
6	Budget 6/30/2021						
7							
8							
9							% Change
10			Projected	Original	Amended		2021 Budget
11	Account		Year End	Budget	6/30/2020	Budget	Vs 2020
12	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
13							
14		Revenue					
15	6010	Ad Valorem Tax	19,000	18,500	19,000	19,000	0.00%
16	6710	Donations	545	5,000	545	500	-8.26%
17		Total Revenue	19,545	23,500	19,545	19,500	-0.23%
18							
19		Expenditures					
20	7030	Maintenance Expense	18,000	18,000	18,000	18,000	0.00%
21	7043	Internment Dues	300	300	300	300	0.00%
22	7052	Miscellaneous Expense	50	100	50	50	0.00%
23	7070	Liability/Property	722	722	722	750	3.88%
24	9013	Repairs	500	2,200	500	400	-20.00%
25		Total Expenditures	19,572	23,000	19,572	19,500	-0.37%
26							
27		Net Operational Revenue (Expenditures)	(27)	500	(27)	0	-100.00%

	A	B	C	F	G	H	I
1							
2		City of Westlake					
3		General Fund					
4		Fund Number 553					
5		General Fund - Post Office (20)					
6		Budget 6/30/2021					
7							
8							% Change
9			Projected	Original	Amended		2021 Budget
10			Year End	Budget	6/30/2020	Budget	Vs 2020
11	Account		6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
12	Number	Description					
13							
14		Revenue					
15	6008	Rent Income	75,708	75,708	75,708	75,708	0.00%
16		Total Revenue	75,708	75,708	75,708	75,808	0.13%
17							
18		Expenditures					
19	7057	Contract Services	5,000	5,000	5,000	5,000	0.00%
20	7070	Liability/Property Insurance	6,500	6,500	6,500	7,000	7.69%
21	9013	Repairs/Supplies - Building	2,500	10,000	2,500	10,000	300.00%
22		Total Expenditures	14,000	21,500	14,000	22,000	57.14%
23							
24		Net Operational Revenue (Expenditures)	61,708	54,208	61,708	53,808	-12.80%
25							
26		Transfer to Golf Course	(50,000)	(50,000)	(50,000)		
27		Transfer to Utilities				(40,000)	
28		Total Other Financing Source/Use	(50,000)	(50,000)	(50,000)	(40,000)	
29							
30		Net Oper Rev (Exp) after Transfers	11,708	4,208	11,708	13,808	

	A	B	C	F	G	H	I
1							
2		City of Westlake					
3		General Fund					
4		Fund Number 553					
5		General Fund - City Court (21)					
6		Budget 6/30/2021					
7							
8							
9			Projected	Original	Amended		% Change
10	Account		Year End	Budget	6/30/2020	Budget	2021 Budget
11	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Vs 2020
12							Budget
13		Revenue					
14	6201	City Court Cost	170,000	165,000	170,000	150,000	-11.76%
15	6810	Interest Earned			0		
16		Prior Year Fund Balance					
17		Total Revenue	170,000	165,000	170,000	150,000	-11.76%
18							
19		Expenditures					
20	7010	Salaries	45,000	55,000	45,000	30,581	-32.04%
21	7011	City Magistrate	12,000	16,000	12,000	12,000	0.00%
22	7012	City Prosecutor	18,000	22,000	18,000	18,000	0.00%
23	7022	Misc Employee Expense					N/A
24	7023	Employee Training		600			N/A
25	7025	Uniform Expense					N/A
26	7037	Computer Expense	2,000	2,000	2,000	2,500	25.00%
27	7039	Witness Fees	50	50	50	100	N/A
28	7045	Office Expense	1,200	2,100	1,200	1,500	25.00%
29	7046	Utilities Expense	1,300	2,100	1,300	1,500	15.38%
30	7068	Medical Drug Testing	100	150	100	150	50.00%
31	7071	Group Insurance / Workmen's Comp	7,650	7,145	7,650	4,056	-46.98%
32	7080	Retirement Contribution	10,500	12,719	10,500	8,701	-17.13%
33		Social Security	0	500	0		N/A
34	7089	Medicare Employer Portion	650	1,000	650	524	-19.38%
35		Total Expenditures	98,450	121,364	98,450	79,612	-19.13%
36							
37		Net Operational Revenue (Expenditures)	71,550	43,636	71,550	70,388	
38							
39		Transfer to Utilities		(30,000)		(50,000)	
40		Total Other Financing Source/Use		(30,000)		(50,000)	
41							
42		Net Oper Rev (Exp) after Transfers	71,550	13,636	71,550	20,388	

	A	B	E	F	G	H	I
1							
2	City of Westlake						
3	General Fund						
4	Fund Number 533						
5	Budget 6/30/2021						
6							
7							
8		Projected	Original	Amended			
9		Year End	Budget	6/30/2020	Budget		
10		6/30/2020	6/30/2020	Budget	FYE 6/30/2021		
11	Departments						
12							
13	General and Administrative (11)	111,134	140,976	111,134	149,015		
14	General Fund Streets (12)	(151,691)	76,949	(151,691)	116,428		
15	General Fund Police (13)	(469,358)	(50,662)	(469,358)	(147,319)		
16	General Fund Fire (14)	(14,465)	9,082	(14,465)	151,525		
17	General Fund Civil Defense (16)	(10,322)	(908)	(10,322)	6,471		
18	General Fund Magnolia Cemetery	(27)	500	(27)	0		
19	General Fund Post Office	61,708	54,208	61,708	53,808		
20	General Fund City Court	71,550	43,636	71,550	70,388		
21							
22	Total Net Revenue/Expenditures	(401,471)	273,781	(401,471)	400,316		
23							
24							
25	Transfers Capital Projects	90,770		90,770			
26	Transfer to Utilities	(120,000)		(120,000)	(370,000)		
27	Transfer to Golf Course	(50,000)		(50,000)	(21,424)		
28	Transfer to Water						
29	Total Other Financing Source/Use	(79,230)	0	(79,230)	(391,424)		
30							
31							
32	Net Oper Rev (Exp) after Transfers	(480,701)	273,781	(480,701)	8,892		
33							
34							
35	Projected Beginning of the Year Unrestricted Cash	1,237,821	1,237,821	1,237,821	757,120		
36							
37	Projected Net Income	(480,701)	33,781	(480,701)	8,892		
38							
39	Projected End of Year Unrestricted Cash	757,120	1,271,602	757,120	766,012		

	A	B	C	F	G	H	I
1							
2	City of Westlake						
3	Utility Fund						
4	Fund Number 300						
5	Garbage/Trash 15						
6	Budget 6/30/2021						
7							
8							% Change
9			Projected	Original	Amended		2021 Budget
10	Account		Year End	Budget	6/30/2020	Budget	Vs 2020
11	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
12							
13		REVENUE					
14							
15	6130	Garbage/Trash Fees	443,000	450,000	443,000	450,000	1.58%
16	6131	Garbage / Trash Deposit					N/A
17		Total Revenue	443,000	450,000	443,000	450,000	1.58%
18							
19		EXPENDITURES					
20							
21	7035	Collection Fee Expense					N/A
22	7036	Audit Fees	2,000	2,000	2,000	2,000	0.00%
23	7070	Liability/Property	5,000	4,000	5,000	5,000	0.00%
24	7083	Contract Ser Waste Mgmt	380,000	400,000	380,000	380,000	0.00%
25		Total Expenditures	387,000	406,000	387,000	387,000	0.00%
26							
27		Net Revenue/Expenditures	56,000	44,000	56,000	63,000	

	A	B	C	F	G	H	I
1							
2	City of Westlake						
3	Water Works Fund 300						
4	Revenue (50)						
5	Budget 6/30/2021						
6							
7							
8							% Change
9			Projected	Original	Amended		2021 Budget
10	Account		Year End	Budget	6/30/2020	Budget	Vs 2020
11	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
12							
13		Revenue					
14	6030	Sales Tax Supplements	155,500	200,000	155,500	146,340	-5.89%
15	6321	Sale of Assets					
16	6510	Water Sales	1,339,000	1,500,000	1,339,000	1,380,000	3.06%
17	6520	Sewer User Fees	891,000	975,000	891,000	925,000	3.82%
18	6810	Interest Income - Investments	3,600	1,000	3,600	500	-86.11%
19	6910	Misc	16,500	20,000	16,500	15,000	-9.09%
20	6950	Plumbing Permits	30,000	45,000	30,000	30,000	0.00%
21	6955	Sewer Dumping Fees		0			N/A
22	6960	Lines, Connections, Tie-In	11,500	3,600	11,500	3,000	-73.91%
23		Total Revenue	2,447,100	2,744,600	2,447,100	2,499,840	2.16%

	A	B	C	F	G	H	I	
1								
2	City of Westlake							
3	Water Works Fund 300							
4	Administration (51)							
5	Budget 6/30/2021							
6								
7							% Change	
8			Projected	Original	Amended		2021 Budget	
9	Account		Year End	Budget	6/30/2020	Budget	Vs 2020	
10	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget	
11								
12		Revenue						
13								
14		Total Revenue						
15								
16		Expenditures						
17	7010	Office Salaries	93,828	94,467	93,828	60,915	-35.08%	
18	7022	Misc Employee Expense	200	500	200	200	0.00%	
19	7023	Employee Training Expense	1,000	3,000	1,000	1,000	0.00%	
20	7035	Collection Fees Expense	15,500	16,000	15,500	15,500	0.00%	
21	7036	Audit Fees	8,360	9,000	8,360	9,000	7.66%	
22	7037	Computer Service	7,600	11,000	7,600	10,000	31.58%	
23	7044	Postage	500	500	500	500	0.00%	
24	7045	Office Supplies	1,500	3,000	1,500	2,000	33.33%	
25	7046	Utilities	250	500	250	250	0.00%	
26	7068	Medical/Drug Testing	50	100	50	50	0.00%	
27	7071	Insurance - Group/Workmen's Comp	14,600	19,368	14,600	14,060	-3.70%	
28	7080	Retirement Contributions	23,000	25,897	23,000	16,911	-26.47%	
29	7089	Medicare Employer Portion	1,370	1,370	1,370	883	-35.55%	
30	7143	Dues/Fees	100	100	100	100	0.00%	
31	9021	Interest Expense DEQ	23,510	23,532	23,510	19,471	-17.18%	
32	9031	Interest Expense - DHH	24,191	24,191	24,191	34,972	44.57%	
33	9032	Administrative Expense Sinking	6,175	6,175	6,175	5,680	-8.02%	
34		Total Expenditures	221,734	238,700	221,734	191,492	-13.64%	

	A	B	C	F	G	H	I
1							
2	City of Westlake						
3	Water Works Fund 300						
4	Water Production (52)						
5	Budget 6/30/2021						
6							
7							
8							% Change
9			Projected	Original	Amended		2021 Budget
10	Account		Year End	Budget	6/30/2020	Budget	Vs 2020
11	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
12							
13		Revenue					
14	6001						
15		Total Revenue	0	0	0		0
16							
17		Expenditures					
18	7010	Salaries	296,918	243,175	296,918	318,434	7.25%
19	7022	Misc Employee Expense	400	500	400	400	0.00%
20	7023	Employee Training Expense	8,000	10,000	8,000	8,500	6.25%
21	7025	Uniform Expense	4,000	5,000	4,000	5,000	25.00%
22	7029	Inspector's Expense	4,000	7,500	4,000	4,000	0.00%
23	7030	Over Time Lunches	200	500	200	250	N/A
24	7037	Computer Expense	3,500	2,500	3,500	4,000	14.29%
25	7038	Street Repairs Materials	6,000	3,000	6,000	6,000	0.00%
26	7039	Small Tool Expense	1,500	1,500	1,500	1,500	0.00%
27	7041	Repairs - System/Lines	140,000	150,000	140,000	150,000	7.14%
28	7042	Gas, Oil, Vehicles	9,000	10,500	9,000	9,500	5.56%
29	7043	Repairs/Maint-Heavy Equipment	1,000	2,000	1,000	2,000	100.00%
30	7044	Maint Supplies - Vehicle & Equip	10,500	9,500	10,500	10,500	0.00%
31	7045	Office Expense	4,000	4,500	4,000	4,000	0.00%
32	7046	Utilities	105,000	115,000	105,000	110,000	4.76%
33	7047	New Equipment	10,000	15,000	10,000	10,000	0.00%
34	7049	Repairs - Water Plant Equipment	20,000	30,000	20,000	20,000	0.00%
35	7050	Telemetry Equip Lease	6,000	6,000	6,000	6,000	0.00%
36	7054	Safety Equipment	3,000	4,000	3,000	4,000	33.33%
37	7055	Contract Labor	55,000	50,000	55,000	60,000	9.09%
38	7056	Contract Repair - Water Facility	70,000	70,000	70,000	70,000	0.00%
39	7057	Repairs & Maint. Supply H-20	20,000	50,000	20,000	20,000	0.00%
40	7059	Chemicals - Water	120,000	110,000	120,000	120,000	0.00%
41	7060	Main Lines	20,000	75,000	20,000	20,000	0.00%
42	7065	Meter Repairs	50,000	80,000	50,000	55,000	10.00%
43	7066	Maintenance Supplies	3,000	7,000	3,000	3,500	16.67%
44	7067	Building Maint & Supplies	11,000	10,000	11,000	11,000	0.00%
45	7068	Medical Drug Testing	4,500	1,500	4,500	3,500	-22.22%
46	7069	Mechanic Tools	1,000	1,000	1,000	1,000	0.00%
47	7070	Liability/Property	47,500	47,500	47,500	50,000	5.26%
48	7071	Group Insurance/Workmen's Comp	68,864	66,278	68,864	77,913	13.14%
49	7080	Retirement Contributions	60,025	59,990	60,025	73,966	23.23%
50	7089	Medicare Employer Portion	7,200	3,526	7,200	4,617	-35.88%
51		Social Security		992		2,437	N/A
52	7090	Water Tests	8,000	10,000	8,000	10,000	25.00%
53	7143	Dues & Fees	2,500	2,500	2,500	2,500	0.00%
54	9014	Fire Hydrant Expense	20,000	48,000	20,000	34,000	70.00%
55		Total Expenditures	1,201,607	1,313,461	1,201,607	1,293,517	7.65%

	A	B	C	F	G	H	I
1							
2		City of Westlake					
3		Water Works Fund 300					
4		Water Works Fund - Sewer Collection (53)					
5		Budget 6/30/2021					
6							
7							
8							% Change
9			Projected	Original	Amended		2021
10	Account		Year End	Budget	6/30/2020	Budget	Vs 2020
11	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Budget
12							
13		Revenue					
14							
15		Total Revenue					
16							
17		Expenditures					
18	7010	Sewer Salary - Supervision	33,791	51,449	33,791	28,569	-18.28%
19	7011	Sewer Salaries	19,125		19,125		N/A
20	7020	Professional Fees	2,000	6,000	2,000	3,000	33.33%
21	7022	Misc Employee Expense	100	100	100	100	0.00%
22	7023	Training	2,500	2,000	2,500	2,000	-25.00%
23	7025	Uniform Expense	200	500	200	500	60.00%
24	7030	Over Time Lunches / Sewer	250	250	250	250	0.00%
25	7038	Street Repair Materials	3,000	7,500	3,000	4,000	25.00%
26	7039	Small Tool Expense	500	1,000	500	500	0.00%
27	7041	Repairs - System/Lines	50,000	40,000	50,000	50,000	0.00%
28	7042	Gas & Oil	500	2,500	500	1,000	50.00%
29	7045	Office Expense	200	200	200	200	0.00%
30	7046	Utilities	29,000	30,000	29,000	30,000	3.33%
31	7047	New Equipment	4,000	8,000	4,000	4,000	0.00%
32	7049	Repairs - Sewer Plant Equipment	10,000	20,000	10,000	15,000	33.33%
33	7050	Telemetry Equip Lease	12,000	12,720	12,000	13,000	7.69%
34	7054	Safety Equipment	400	800	400	800	50.00%
35	7055	Sulphur Sewer User	815,000	804,996	815,000	907,024	10.15%
36	7056	Generator Fuel & Maint	5,000	30,000	5,000	15,000	N/A
37	7058	Contract Repair - Sewer Facility	150,000	135,000	150,000	166,800	10.07%
38	7059	Chemicals - Sewer	22,000	22,000	22,000	22,000	0.00%
39	7066	Maintenance Supplies	2,000	7,000	2,000	3,000	33.33%
40	7067	Building Material & Supplies	1,000	1,000	1,000	1,000	0.00%
41	7068	Medical / Drug Testng	200	200	200	400	50.00%
42	7070	Liability / Property	16,000	16,000	16,000	17,000	5.88%
43	7071	Group / Workmen's Compensation	7,500	22,277	7,500	7,948	5.64%
44	7080	Retirement	17,000	11,102	17,000	7,928	-114.43%
45	7089	Medicare - Employer Portion	800	580	800	414	-93.24%
46		Total Expenditures	1,204,066	1,233,174	1,204,066	1,301,433	7.48%

	A	B	E	F	G
1					
2	City of Westlake				
3	Water Works Fund 300				
4	Budget 6/30/2021				
5					
6					
7		Projected	Original	Amended	
8		Year End	Budget	6/30/2020	Budget
9		6/30/2020	6/30/2020	Budget	FYE 6/30/2021
10	Departments				
11					
12	Revenue (50)	2,447,100	2,744,600	2,447,100	2,499,840
13	Administration (51)	(221,734)	(238,700)	(221,724)	(191,492)
14	Water Production (52)	(1,201,607)	(1,313,461)	(1,201,607)	(1,293,517)
15	Water Works Sewer Collections (53)	(1,204,066)	(1,233,174)	(1,204,066)	(1,301,433)
16	Net Operational Revenue (Expenditures)	(180,307)	(40,735)	(180,297)	(286,602)

	A	B	C	F	G	H	I
1							
2	City of Westlake						
3	Gas Dept Fund 300						
4	Revenue (70)						
5	Budget 6/30/2021						
6							
7							% Change
8			Projected	Original	Amended	Budget	2021 Budget
9	Account		Year End	Budget	6/30/2020	FYE 6/30/2021	Vs 2020
10	Number	Description	6/30/2020	6/30/2020	Budget		Budget
11							
12		Revenue					NA
13	6321	Sale of Equipment					NA
14	6610	Gas Sales	2,418,700	2,800,000	2,418,700	2,500,000	3.36%
15	6611	Less: Refunds, Over, Shorts					NA
16	6810	Interest Earned	7,500	10,000	7,500	2,500	-66.67%
17	6910	Miscellaneous	2,600	2,000	2,600	1,500	-42.31%
18	6940	Service Fee / Nsf Redeposits	10,250	9,000	10,250	8,000	-21.95%
19	6960	Taps and Manifold Fees	50,000	15,000	50,000	20,000	-60.00%
20	6965	Late Charge Adjustments					N/A
21	6970	Gas Lines	13,000	3,000	13,000	5,000	-61.54%
22	6975	Gas Meter Fee	9,000		9,000	5,000	N/A
23	6983	Insurance Proceeds		0			N/A
24		Total Revenue	2,511,050	2,839,000	2,511,050	2,542,000	1.23%

	A	B	C	F	G	H	I
1							
2	City of Westlake						
3	Gas Dept Fund 300						
4	Administration (71)						
5	Budget 6/30/2021						
6							
7							
8							% Change
9			Projected	Original	Amended		2020 Budget
10	Account		Year End	Budget	Budget	Budget	Vs 2019
11	Number	Description	6/30/2020	6/30/2020	6/30/2020	FYE 6/30/2021	Budget
12							
13		Expenditures					
14	7010	Salaries - Gas Clerks	94,076	94,467	94,076	60,915	-35.25%
15	7025	Uniform Expense	0	150	0	150	N/A
16	7028	Misc Employee Expense	150	150	150	150	0.00%
17	7035	Collection Fees Expense	20,000	26,000	20,000	26,000	30.00%
18	7036	Audit Fees	3,800	4,400	3,800	4,500	18.42%
19	7037	Computer Service	7,000	9,000	7,000	9,000	28.57%
20	7044	Postage	500	500	500	500	N/A
21	7045	Office Expense	1,000	1,250	1,000	1,250	25.00%
22	7046	Utilities	7,500	7,500	7,500	7,500	0.00%
23	7047	New Equipment		200		200	N/A
24	7048	Admin Expense	500	1,000	500	500	0.00%
25	7068	Medical / Drug Testing	50	200	50	200	300.00%
26	7071	Insurance - Group / Workmen's Comp	17,000	19,368	17,000	7,623	-55.16%
27	7080	Retirement Contribution	22,500	25,896	22,500	17,736	-21.17%
28	7089	Medicare - Employer Portion	1,750	1,400	1,750	883	-49.54%
29	7143	Dues and Subscriptions	4,000	5,000	4,000	5,000	25.00%
30	9012	Land Leases	1,000	1,000	1,000	1,000	0.00%
31	9014	Interest Expense	171,617	171,617	171,617	150,820	-12.12%
32		Total Expenditures	352,443	369,098	352,443	293,927	-16.60%

	A	B	C	F	G	H	I
1							
2		City of Westlake					
3		Gas Dept Fund 300					
4		Production (72)					
5		Budget 6/30/2021					
6							
7							
8							
9			Projected	Original	Amended		% Change
10	Account		Year End	Budget	6/30/2020	Budget	2021 Budget
11	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	Vs 2020
12							Budget
13		Revenue					
14							
15		Total Revenue	0.00	0.00	0.00	0.00	
16							
17		Expenditures					
18	7010	Salaries - Maintenance	339,849	283,495	339,849	259,771	-23.56%
19	7022	Misc Expense	650	500	650	500	-23.08%
20	7023	Employee Training Expense	5,000	25,000	5,000	25,000	400.00%
21	7025	Uniform Expense	3,250	4,000	3,250	4,000	23.08%
22	7030	Over Time Lunches		200		200	N/A
23	7037	Computer Expense	6,500	2,500	6,500	2,500	-61.54%
24	7038	Street Repair Materials		2,500		2,500	#DIV/0!
25	7039	Small Tool Expense	750	1,500	750	1,500	100.00%
26	7041	Repairs - Lines	25,000	95,000	25,000	95,000	280.00%
27	7042	Gas & Oil	8,000	10,000	8,000	10,000	25.00%
28	7043	Contract Repairs - Equipment	1,500	1,500	1,500	1,500	0.00%
29	7044	Maint Supplies - Vehicles & Equipment	11,000	9,000	11,000	9,000	-18.18%
30	7045	Office Expense	500	1,200	500	1,000	100.00%
31	7046	Purchased Gas	560,000	580,000	560,000	580,000	3.57%
32	7047	New Equipment	10,000	20,000	10,000	20,000	100.00%
33	7050	Telemetry Equip Lease	4,000	4,000	4,000	4,000	0.00%
34	7054	Safety Equipment	1,000	600	1,000	600	-40.00%
35	7055	Contract Labor	50,000	50,000	50,000	50,000	0.00%
36	7061	Main Line Expense	100,000	155,000	100,000	155,000	55.00%
37	7062	Repairs/Maint Heavy Equip	500	500	500	500	0.00%
38	7063	Leak Survey	30,000	50,000	30,000	50,000	66.67%
39	7064	Repairs & Maint Supplies System	35,000	35,000	35,000	35,000	0.00%
40	7065	Meter Repairs	24,000	20,000	24,000	20,000	-16.67%
41	7066	Maintenance Supplies	300	1,500	300	1,000	233.33%
42	7067	Building Maint & Supplies	500	1,500	500	1,000	100.00%
43	7068	Medical / Drug Testing	2,500	1,000	2,500	1,000	-60.00%
44	7069	Mechanic Tools	250	500	250	250	0.00%
45	7070	Liability / Property	40,000	40,000	40,000	42,000	5.00%
46	7071	Group Insurance / Workmen's Comp	74,672	61,976	74,672	77,840	4.24%
47	7080	Retirement Contribution	78,052	72,205	78,052	68,066	-12.79%
48	7089	Medicare - Employer Portion	4,925	4,659	4,925	3,767	-23.51%
49	7110	Gas Odorant - Supply	1,000	8,500	1,000	8,500	750.00%
50		Total Expenditures	1,418,698	1,543,335	1,418,698	1,530,994	7.92%

	A	B	E	F	G
1					
2	City of Westlake				
3	Gas Dept Fund 300				
4	Budget 6/30/2021				
5					
6					
7		Projected	Original	Amended	
8		Year End	Budget	6/30/2020	Budget
9		6/30/2020	6/30/2020	Budget	FYE 6/30/2021
10					
11	Departments				
12					
13	Revenue (70)	2,511,050	2,839,000	2,511,050	2,542,000
14	Administration (71)	(352,443)	(369,098)	(352,443)	(293,927)
15	Production (72)	(1,418,698)	(1,543,335)	(1,418,698)	(1,530,994)
16	Prior Year Fund Balance				
17	Net Operational Revenue (Expenditures)	739,909	756,567	739,909	717,079

	A	B	E	F	G
1					
2	City of Westlake				
3	Total Utilities Fund				
4	Budget 6/30/2021				
5					
6					
7		Projected	Original	Amended	
8		Year End	Budget	Budget	Budget
9		6/30/2020	6/30/2020	6/30/2020	FYE 6/30/2021
10					
11	Departments				
12					
13	Garbage Fund	56,000	44,000	56,000	63,000
14	Water Fund	(180,307)	(40,735)	(180,307)	(286,602)
15	Gas Fund	739,909	756,567	739,909	717,079
16					
17	Net Operational Revenue (Expenditures)	615,602	759,832	615,602	493,477
18					
19					
20	Transfer Capital Projects	370,000	355,000	370,000	150,000
21	Transfer General Fund	105,000	160,000	105,000	370,000
22	Transfer To Golf Course	(40,000)	(85,000)	(40,000)	
23	Principal Payments	(984,000)	(984,000)	(984,000)	(1,012,000)
24					
25	Total Other Financing Source/Use	(549,000)	(554,000)	(549,000)	(492,000)
26					
27	Net Oper Rev (Exp) after Transfers	66,602	205,832	66,602	1,477
28					
29	Projected Beginning of the Year Unrestricted Cash	774,992	774,992	774,992	841,594
30					
31	Budgeted Net Income	66,602	205,832	66,602	1,477
32					
33	Projected End of Year Unrestricted Cash	841,594	980,824	841,594	843,071

	A	B	C	F	G	H
1						
2		City of Westlake				
3		Capital Projects Fund 153				
4		Riverboat Development (83)				
5		Budget 6/30/2021				
6						
7						
8						
9			Projected	Original	Amended	
10	Account		Year End	Budget	6/30/2020	Budget
11	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021
12						
13		Revenue				
14	6000	Riverboat Development Fees	285,000	370,000	285,000	150,000
15	6003	Hotel Fees Contract	57,600	55,000	57,600	25,000
16	6810	Interest Earned				
17	6910	Miscellaneous Income				
18						
19		Total Revenue	342,600	425,000	342,600	175,000
20						
21		Expenditures				
22	7049	Administrative Expenses	3,589		3,589	
23	7055	Contract Labor	2,500		2,500	
24	7063	John Stine				
25						
26		Total Expenditures	6,089	0	6,089	0
27						
28		Net Operational Revenue (Expenditures)	336,511	425,000	336,511	175,000
29						
30		Transfer to Golf Course	(404,000)	(200,000)	(404,000)	(175,000)
31		Transfer to General fund		(135,000)		
32		Transfer to CP Clubhouse (88)		(90,000)		
33		Transfer to Utilities	(55,000)		(55,000)	
34		Total Other Financing Source/Use	(459,000)	(425,000)	(459,000)	(175,000)
35						
36		Net Oper Rev (Exp) after Transfers	(122,489)	0	(122,489)	0

	A	B	C	F	G	H
1						
2		City of Westlake				
3		Capital Projects Fund 153				
4		Water Street (84)				
5		Budget 6/30/2021				
6						
7						
8			Projected	Original	Amended	
9			Year End	Budget	6/30/2020	Budget
10	Account		6/30/2020	6/30/2020	Budget	FYE 6/30/2021
11	Number	Description				
12		Revenue				
13						
14	6030	Sales Tax Transfer	570,000	700,000	570,000	561,600
15	6170	John Stine Improv Reimb	1,400,000		1,400,000	2,600,000
16	6185	Sasol Reimb Jones St. Water Well # 9	1,000,000		1,000,000	500,000
17	6910	Miscellaneous Income	1,000		1,000	
18	6940	Grant Income				
19						
20		Total Revenue	2,971,000	700,000	2,971,000	3,661,600
21						
22		Expenditures				
23	7020	Professional Fees				
24	7049	Administrative Expense	10,412		10,412	13,000
25	7052	Miscellaneous Expense	15,404		15,404	
26	7060	Sewer Expansion	1,000,000		1,000,000	500,000
27	7062	Sewer Plant Equip and Main Line Expense				
28	7170	John Stine Paving Improvement	1,400,000	235,000	1,400,000	2,600,000
29		Lee Street				73,000
30						
31		Total Operational Expenditures	2,425,816	235,000	2,425,816	3,186,000
32						
33		Net Operational Revenue (Expenditures)	545,184	465,000	545,184	475,600
34						
35		Transfer to General Fund	(90,700)		(90,700)	
36		Transfer To Utilities	(315,000)	(355,000)	(315,000)	(150,000)
37		Transfer to Golf Course	(67,000)		(67,000)	(225,000)
38		Transfer to Garfield				
39		Transfer to Clubhouse CP 88				
40		Transfer to Hawkins Street Extension		(50,000)		
41		Transfer to Garfield Street Drg Improv		(50,000)		(50,400)
42		Transfer to Foster Lane & Jones St Sewer Ext		(10,000)		
43						
44		Total Other Financing Source/Use	(472,700)	(465,000)	(472,700)	(425,400)
45						
46		Net Oper Rev (Exp) after Transfers	72,484	0	72,484	50,200

	A	B	C	F	G	H	I
1							
2	City of Westlake						
3	Capital Projects Fund 153						
4	Clubhouse (88)						
5	Budget 6/30/2021						
6							
7							
8			Projected	Original	Amended		
9	Account		Year End	Budget	6/30/2020	Budget	
10	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021	
11							
12		Revenue					
13		Sasol Contribution					
14		Louisiana Grant					
15		Sales Tax					
16	6810	Interest Earned	58,470	0	58,470		
17		Loan Proceeds					
18							
19		Total Revenue	58,470	0	58,470		0
20							
21		Expenditures					
22	7020	Professional Fees	21,670	300,000	21,670		35,878
23	7038	Planning & Engineering		25,000			
24		Contract Payments	2,143,070	4,390,000	2,143,070		2,515,711
25		Equip and Furniture					155,000
26		Start Up Costs					40,000
27		Other	27,120		27,120		
28		Total Expenditures	2,191,860	4,715,000	2,191,860		2,746,589
29							
30		Net Before Transfers	(2,133,390)	(4,715,000)	(2,133,390)		(2,746,589)
31							
32		Transfer from General Fund					
33		Transfer Utilities					
34		Transfers From CP Water Street Fund 84					
35		Transfer From West Trace					
36		Transfer From CP Riverboat		90,000			
37		Transfer to CP Police Station Fund 91					
38		Transfer to Golf Course West Trace 01					
39		Transfer to Debt Service					
40							
41		Total Other Financing Source/Use	0	90,000	0		0
42							
43		Net After Transfers	(2,133,390)	(4,625,000)	(2,133,390)		(2,746,589)
44							

	A	B	C	F	G	H
1						
2		City of Westlake				
3		Capital Projects Fund 153				
4		Police Station (91)				
5		Budget 6/30/2021				
6						
7						
8			Projected	Original	Amended	
9	Account		Year End	Budget	6/30/2020	Budget
10	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021
11						
12						
13		Revenue				
14	6980	Lousiana Grant	43,470		43,470	
15	6810	Interest Earned				
16						
17		Total Revenue	43,470	0	43,470	0
18						
19		Expenditures				
20	7020	Professional Fees				
21	7040	Advertising Expense				
22	7058	Contract Payments	89,793		89,793	
23		Other				
24		Total Expenditures	89,793	0	89,793	0
25						
26		Net	(46,323)	0	(46,323)	0

	A	B	C	F	G	H
1						
2		City of Westlake				
3		Capital Projects Fund 153				
4		Garfield (99)				
5		Budget 6/30/2021				
6						
7						
8			Projected	Original	Amended	
9	Account		Year End	Budget	6/30/2020	Budget
10	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021
11						
12						
13		Revenue				
14	6810	Interest Earned				
15		State Grant				
16		Police Jury Grant				
17		Interest Earned				
18		Prior Year Fund Balance				
19		Total Revenue	0	0	0	0
20						
21		Expenditures				
22	7020	Professional Architect Fees	51,427		51,427	50,400
23	7049	Admin Expense				
24	7058	Contract Payments				
25		Other				
26		Total Expenditures	51,427	0	51,427	50,400
27						
28		Net Operational Revenue (Expenditures)	(51,427)	0	(51,427)	(50,400)
29						
30		Transfer From Capital Projects (84)				50,400
31						
32		Total Other Financing Source/Use				50,400
33						
34		Net After Transfers				0

	A	B	E	F	G
1					
2	City of Westlake				
3	Capital Projects Fund 153				
4	Budget 6/30/2021				
5					
6					
7		Projected	Original	Amended	
8		Year End	Budget	6/30/2020	Budget
9		6/30/2020	6/30/2020	Budget	FYE 6/30/2021
10					
11	Departments				
12					
13	Riverboat Development (83)	336,511	425,000	336,511	175,000
14	Water/ Street (84)	545,184	465,000	545,184	475,600
15	Clubhouse (88)	(2,133,390)	(4,715,000)	(2,133,390)	(2,746,589)
16	Police Station (91)	(46,323)		(46,323)	0
17	Carlin Drive Levee (92)				
18	Foster Lane (94)				
19	John Stine (95)				
20	Martha Street Drainage (97)				
21	Garfield (99)	(51,427)	0	(51,427)	(50,400)
22	Hawkins Street Extension				
23	Sasol Force Main				
24	Mulberry (98)				
25	Net Operational Revenue (Expenditures)	(1,349,445)	(3,825,000)	(1,349,445)	(2,146,389)
26					
27	Transfer General Fund	(90,700)	(135,000)	(90,700)	
28	Tranfer Utilities	(370,000)	(200,000)	(370,000)	(150,000)
29	Transfer to Golf Course	(471,000)	(355,000)	(471,000)	(400,000)
30	Transfer from Riverboat		90,000		
31	Transfer West Trace RE Fund				
32	Transfer From Cap Proj (84)				
33	Transfer To CP Clubhouse (88)		(90,000)		
34	Transfer to Hawkins St Extension		(50,000)		
35	Transfer to Garfield St Drg Improv		(50,000)		
36	Transfer to Foster Lane & Jones St Sewer Ext		(10,000)		
37					
38	Total Other Financing Source/Use	(931,700)	(800,000)	(931,700)	(550,000)
39					
40	Net Oper Rev (Exp) after Transfers	(2,281,145)	(4,625,000)	(2,281,145)	(2,696,389)
41					
42	Projected Beginning of Year Unrestricted Cash	4,978,115	4,978,115	4,978,115	2,696,970
43					
44	Net Oper Rev (Exp) after Transfer	(2,281,145)	(4,625,000)	(2,281,145)	(2,696,389)
45					
46	Projected End of Year Unrestricted Cash	2,696,970	353,115	2,696,970	581

	A	B	C	F	G	H
1						
2						
3		City of Westlake				
4		West Trace				
5		Real Estate (02)				
6		6/30/2021				
7						
8						
9			Projected	Original	Amended	
10	Account		Year End	Budget	6/30/2020	Budget
11	Number	Description	6/30/2020	6/30/2020	Budget	FYE 6/30/2021
12						
13		Revenues				
14						
15	6321	Lot Sales				
16	6440	Plan Review Fees	8,700	7,400	8,700	7,000
17		Total Revenues	8,700	7,400	8,700	7,000
18						
19		Expenses				
20						
21	7006	Review Board Salaries	4,335	10,000	4,335	5,000
22	7020	Professional Fees				
23	7030	Lot Maint				
24	7033	Recording/Filing Fees				
25	7045	Office/Admin Expense				
26	7048	Development Fees				
27	7070	CIP New Subdiviion				
28		Transfer To National				
29		Total Expenses	4,335	10,000	4,335	5,000
30						
31		Net Operational Revenue (Expenditures)	4,365	(2,600)	4,365	2,000
32						
33	6001	Transfer From Utility				
34	7001	Transfer to Debt Service				
35	7010	Transfers to Golf Course Cap Proj				
36						
37		Total Other Financing Source/Use	0		0	0
38						
39		Net After Transfers	4,365	(2,600)	4,365	2,000

57105 · Gasoline	1,100	1,100	900	900	800	600	600	800	900	1,000	1,100	1,100	10,900	0
59001 · Driving Range Supplie:	150	150	2,700	150	150	150	2,700	150	150	2,700	150	150	9,450	6,682
59002 · Handicap - GS	0	0	0	550	0	0	900	0	0	0	0	0	1,450	1,405
59004 · Shipping-Merch Resali	100	100	100	100	200	200	100	100	200	200	200	200	1,800	1,153
59006 · Tournaments and Eve	100	8,000	100	100	100	100	100	200	100	100	100	100	9,200	8,789
56000 · Golf Operations Exper	30	30	30	30	30	30	30	30	30	30	30	30	360	30
Total 56000 · Golf Operations	2,980	10,880	6,330	4,280	2,730	2,530	3,330	5,280	6,830	3,680	6,330	2,780	57,960	50,258

66000 · Golf Maintenance Expense	2,353	1,827	1,367	1,583	1,593	1,482	1,472	798	718	1,445	2,396	2,164	19,199	30,494
66001 · Utilities-Electric-AGRC	100	100	100	50	50	50	200	200	200	200	200	200	1,650	1,334
66101 · Supplies - AGRO	175	175	175	175	175	175	225	225	225	225	275	275	2,500	8,229
66107 · Supplies-Course-AGRC	150	150	150	150	150	150	150	150	150	150	150	150	1,800	2,843
66201 · Building Maint and Re	2,500	2,500	2,500	2,500	2,000	2,000	2,000	4,000	4,000	2,000	2,000	2,000	30,000	57,317
66202 · Equip Maint/Repair-G	2,000	2,000	2,000	2,000	1,500	1,500	1,500	1,500	2,250	2,250	2,250	2,250	23,000	22,018
66205 · Irrigation Repairs-Golf	0	0	0	1,750	0	0	0	0	0	0	0	0	1,750	1,624
66206 · Pump Repair Golf Mai	380	380	380	380	7,380	380	380	380	380	380	380	380	11,560	15,208
66403 · Waste Removal - Mair	0	0	0	0	0	0	0	0	0	0	0	0	0	10,692
66406 Contract Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	331
66410 · Supplies & Materials	800	800	800	800	800	800	800	800	800	800	800	800	9,600	10,788
66420 · IT - Internet	0	0	0	0	1,000	0	0	0	0	0	0	0	1,000	0
66520 · Education Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	129
66530 · Employee Meals-Mair	0	0	0	0	0	0	0	0	0	0	0	0	0	555
66550 · Training/Staff Develop	0	0	0	0	750	0	0	0	0	0	0	0	750	0
66570 · Uniforms -Golf Mainin	0	0	0	0	0	0	0	0	0	0	0	0	0	965
66801 · Equipment Rental - Gr	6,500	5,000	10,000	17,000	11,000	5,000	8,000	9,000	9,000	15,000	4,500	4,500	104,500	104,276
67001 · Chemicals-Fungicides-	0	0	0	0	0	0	0	9,000	9,000	0	0	0	9,000	9,706
67008 · Fertilizer Golf Mainter	2,250	1,500	2,250	1,500	750	750	750	750	1,500	2,250	1,500	2,250	18,000	19,039
67101 · Sand Golf Maintenance	0	0	0	3,000	200	0	0	0	0	0	0	0	3,000	992
67102 · Seed and Sod Golf Ma	200	200	200	200	200	100	100	200	200	200	200	200	2,200	470
67104 · Oil and Lube	1,800	1,800	1,800	1,800	1,500	1,200	1,200	1,200	1,500	1,800	1,800	1,800	19,200	33,641
67105 · Fuel - Gas And Diesel	0	0	0	0	750	0	0	1,000	1,000	0	0	0	2,750	2,238
67120 · Small Tools	0	0	0	0	0	0	0	0	0	0	0	0	0	40
66000 · Golf Maintenance Exp	19,208	16,432	21,722	32,888	29,598	13,587	16,777	20,203	30,923	26,700	16,451	16,969	261,459	332,929
Total 66000 · Golf Maintenance	19,208	16,432	21,722	32,888	29,598	13,587	16,777	20,203	30,923	26,700	16,451	16,969	261,459	332,929

75000 · Marketing Expense	0	0	0	2,500	0	0	0	0	3,500	0	0	0	6,000	2,865
75001 · Advertising (Print)	1,042	1,042	1,042	1,042	1,042	1,042	1,292	1,292	1,292	1,292	1,292	1,292	14,002	1,320
75005 · Website Marketing	0	0	0	0	0	3,000	0	1,500	1,500	750	750	750	8,250	10,901
75007 · Marketing Advertise/Pi	0	0	0	0	0	1,333	1,333	1,333	1,333	1,333	1,333	1,333	9,333	0
75008 · Marketing Advertising The Max	200	200	200	200	200	1,000	200	2,500	200	200	200	200	5,500	2,010
75009 · Collateral Design	1,242	1,242	1,242	3,742	1,242	6,375	2,825	6,625	7,825	3,575	3,575	3,575	43,086	17,096
Total 75000 · Marketing Expe	1,242	1,242	1,242	3,742	1,242	6,375	2,825	6,625	7,825	3,575	3,575	3,575	43,086	17,096

76000 · Administrative and General Expe	1,209	1,210	1,228	1,014	859	602	602	2,500	2,500	2,500	2,500	2,500	19,224	0
76001 · Utilities-Electric-G&A	1,209	1,210	1,228	1,014	859	602	602	2,500	2,500	2,500	2,500	2,500	19,224	0

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Owner Items for Capital Project

Kitchen Equipment line			107,699
Shipping			10,770
Total			118,469

Restaurant Furniture

Tables	24	730	17,520
Bar Stools	72	90	6,480
Chairs	48	70	3,360
Lobby Furniture			7,000
Total			34,360
Shipping			3,436
Total			37,796

Other Expense

Signage			2,000
Video/Audio			45,000
Pro Shop Fixtures			15,000
Hostess Stand			1,300
Window Treatments/Artwork			10,000
Landscaping			10,000
Wifi and Telephones			2,700
Patio Furniture			8,000
Laundry Equipment			1,600
Sign Monument			
Signs - Golf Course Hole signs			Donate?
Display Cases			Donate?
Cleanup of Temporary Club area			5,000
Total Additional Items			100,600
Putting Green			future
Office Furniture			0
Total Capital New Club			256,865

Other Startup Costs

Napkins, towels, Supplies			1,500
China Glassware			8,000
Logo/Print			2,500
Restaurant Supplies/Sundries			2,500
Inventory			15,000
Kitchen Smallwares			5,000
Restaurant Supplies			2,500
Product Testing			2,500
Total			39,500

Opening Restaurant Labor Costs	Dec	Jan	Feb
Restaurant Manager	3750	3750	3750
Production Manager		3350	3350
Bonus			936
Cook 1			288
Cook 2			840
Salad Cook			1092
Cook PM 1			264
Cook pM 2			840
Salad Cook PM			336
Kitchen Help			368
Kitchen Help PM			
Head Bartender			1080
Bartender			576
Shift Service Leader 2			1344
Hostess			288
Servers			406
servers pm			456.75
Busser am			262.5
Busser pm			307.5
			9684.75
Total	3750	7100	16784.75
			27634.75

Restaurant Cover Projections	WD	FS	S	Average \$\$	
Lunch		70	80	60	12.5
Dinner		60	85	50	16.5

	Mar	Apr	May	June	
wd		19	17	17	18
fs		8	9	9	8
s		4	4	5	4
Days/month		31	30	31	30

Lunch	March	April	May	June	
Weekday Rev	16,625	14,875	14,875	15,750	
Weekend Rev	8,000	9,000	9,000	8,000	
Sunday Rev	3,000	3,000	3,750	3,000	
Total Lunch	27,625	26,875	27,625	26,750	

Dinner					
Weekday Rev	18,810	16,830	16,830	17,820	
Weekend Rev	11,220	12,623	12,623	11,220	
Sunday Rev	3,300	3,300	4,125	3,300	
Total Dinner	33,330	32,753	33,578	32,340	
Misc Food - Golf	2,000	3,000	3,000	3,000	
Total	62,955	62,628	64,203	62,090	

Bar Rev	18,287	17,888	18,361	17,727	
Misc Bar	3,000	5,000	5,000	5,000	
Total	21,287	22,888	23,361	22,727	90,263

Total	84,242	85,516	87,563	84,817	342,138
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Food and Beverage Department Cost of Goods

Food Sales	62,955	62,628	64,203	62,090
Beverage Sales	21,287	22,888	23,361	22,727
Total Sales	84,242	85,516	87,563	84,817

COG Food	25182	23798	23113	21732
	40.00%	38.00%	36.00%	35.00%
COG Beverage	6385.95	6408.71	6073.795	5454.48
	30.00%	28.00%	26.00%	24.00%
Total COG	31567.95	30207.16	29186.695	27185.98
	37.47%	35.32%	33.33%	32.05%

Gross Profit	52673.55	55308.59	58376.555	57631.02
	62.53%	64.68%	66.67%	67.95%

	31	30	31	30
Salaries	7,236	7,003	7,236	9,690
Kitchen Wages	12,551	12,146	12,551	12,146
Service Wages	7,961	7,705	7,961	7,705
Bar Wages	4,708	4,556	4,708	4,556
Total	32,456	31,409	32,456	34,096
Payroll Taxes	3,509	3,396	3,509	3,665
Benefits	1,500	1,500	1,500	1,500
Total	37,465	36,305	37,465	39,261
	44.47%	42.45%	42.79%	46.29%

Operating Expense

Dish Machine and chemicals	200	200	200	200
supplies Kitchen	500	500	500	500
Supplies Restaurant	500	500	500	500
Supplies Bar	175	175	175	175
China, Glass and Flatware	225	225	225	225
Music/Entertainment				
Repairs and Maintenance	150	150	150	150
Pest Control	175	175	175	175
Promotions	600	600	600	600
Over short				
Total	2,525	2,525	2,525	2,525

Net Profit F&B	12,684	16,479	18,387	15,845	63,394
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