

GENERAL FUND - REVENUE

DRAFT

Prior Year	Prior Year	Current	Estimated	Budgeted
Total (actual)	Total (budgeted)	Year To	Year End	10/01/25 To
2024-2025	2024-2025	6/30/2025	Est. 9/30/2025	9/30/2026

Beginning Balance (Est.)

\$505,000

Revenues:					
General Property Taxes	\$1,365,234	\$1,601,001.00	\$1,537,798	\$1,600,000	\$1,627,425
Penalty & Interest	\$18,088	\$30,000.00	\$6,960	\$15,000	\$15,000
City Sales Tax	\$994,924	\$100,500.00	\$830,020	\$1,100,000	\$1,091,627
Alcohol & Device	\$3,796	\$4,500.00	\$2,664	\$3,700	\$3,651
Occup/Franchise Tax	\$156,146	\$165,000.00	\$154,496	\$156,146	\$156,146
Hotel Tax	\$143,565	\$135,000.00	\$80,093	\$123,966	\$123,966
Permits/ Building	\$4,786	\$55,000.00	\$13,721	\$5,000	\$5,000
Fines (Court)	\$137,034	\$130,000.00	\$105,968	\$128,000	\$130,000
Miscellaneous	\$11,860	\$15,000.00	\$2,933	\$3,500	\$3,500
Interest	\$12,788	\$24,000.00	\$7,844	\$10,641	\$10,500
Rental Income	\$4,470	\$6,000.00	\$2,550	\$4,000	\$4,470
Child Safety Fees	\$3,727	\$3,800.00	\$3,737	\$3,727	\$3,727
Grants	\$198,536	\$200,000.00	\$39,200	\$39,200	\$35,000
QIPP Program	\$1,779,598		\$1,396,916	\$1,396,916	
Total Revenues	\$4,834,553	\$2,469,801	\$4,184,901	\$4,589,796	\$3,210,012
Total Budget					\$3,715,012

* Property tax rate of \$0.500000

GENERAL FUND - EXPENDITURES

FY 2025-2026

CITY OF WEST

FY 2025-2026

DRAFT**General Fund - EXPENSES**

	Prior Year (actual)	Prior Year (Budgeted)	Current	Estimated	Budgeted
	Total 2023-2024	Total 2024-2025	Year To 6/30/2025	Year End Est. 09/30/2025	10/01/25 to 9/30/26
Expenditures:					
Salaries					
Salaries - Police	\$469,066	\$638,133	\$437,727	\$610,000	\$650,000
Salaries - General	\$324,635	\$472,533	\$555,108	\$760,000	\$566,111
Payroll Taxes		\$85,156	\$81,956	\$109,274	\$90,000
Benefits - Retirement	\$81,719	\$75,651	\$66,411	\$65,000	\$90,000
Benefits - Group Ins.	\$157,010	\$141,244	\$114,430	\$115,000	\$170,000
Utilities	\$95,345	\$110,000	\$70,472	\$96,850	\$110,000
Telephone/Internet	\$29,058	\$30,000	\$23,458	\$27,550	\$30,000
Office Supplies - GF	\$6,781	\$6,000	\$2,438	\$6,000	\$6,000
Office Supplies - PD	\$4,210	\$7,500	\$3,886	\$4,000	\$4,000
General Supplies	\$20,187	\$25,000	\$19,088	\$20,000	\$25,000
Postage	\$2,461	\$3,000	\$1,281	\$2,400	\$3,000
Street Supplies	\$7,659	\$4,500	\$5,415	\$6,000	\$6,000
Police Supplies	\$50,969	\$55,000	\$27,933	\$35,000	\$60,000
Repair-Maint.- Facs./Equip					
*4404-Public Works Vehicles	\$11,375.49	\$20,000.00	\$2,433	\$16,950	\$20,000
*4401/05-PW Equipment R&M	\$30,780.28	\$38,500.00	\$36,860	\$40,000	\$40,000
*4403 Buildings - R&M	\$94,492.54	\$30,000.00	\$4,693	\$10,000	\$25,000
* 4406 Police Vehicles - R&M	\$27,851.90	\$35,000.00	\$29,204	\$35,000	\$40,000
*4407 Fire Department R&M	\$86,790.38	\$55,000.00	\$41,032	\$50,000	\$50,000
Repair - Maint. Streets	\$17,222	\$50,000	\$11,074	\$25,000	\$80,000
Criminal Justice Fees	\$55,305	\$71,500	\$19,998	\$71,500	\$71,500
Dues & Subscriptions-GF	\$25,420	\$30,000	\$25,493	\$30,000	\$60,000
Dues & Subscriptions-PD	\$58,638	\$58,000	\$46,462	\$58,000	\$30,258
Election Expense	\$1,715	\$1,200	\$1,756	\$2,000	\$2,000
Legal & Professional-GF	\$47,775	\$50,000	\$46,565	\$50,000	\$50,000
Legal & Professional-PD	\$1,085	\$2,000	\$2,605	\$3,000	\$4,000
Travel & Training-GF	\$11,325	\$15,000	\$1,304	\$11,000	\$15,000

GENERAL FUND - EXPENDITURES

FY 2025-2026

	Prior Year (actual)	Prior Year (Budgeted)	Current	Estimated	Budgeted
	Total 2023-2024	Total 2024-2025	6/30/2025 Year To	Est. 09/30/2025 Year End	10/01/25 to 9/30/26
Travel & Training-PD	\$4,617	\$16,250	\$5,124	\$10,000	\$5,800
Travel & Training-VFD	\$3,036	\$3,500	\$942	\$3,000	\$3,500
Animal Control	\$7,790	\$10,400	\$7,730	\$10,000	\$8,000
Recycling	\$1,352	\$2,000	\$0	\$2,000	\$0
Library Subsidy	\$6,000	\$3,000	\$0	\$3,000	\$3,000
Ambulance Subsidy	\$36,347	\$37,000	\$36,347	\$36,347	\$36,347

GENERAL FUND - EXPENDITURES

FY 2025-2026

	Prior Year (actual)	Prior Year (Budgeted)	Current	Estimated	Budgeted
	Total 2023-2024	Total 2024-2025	Year To 6/30/2025	Year End Est. 09/30/2025	10/01/25 to 9/30/26
Gasoline & Oil - GF	\$18,034	\$22,000	\$9,966	\$18,500	\$22,000
Gasoline & Oil - PD	\$26,030	\$28,000	\$21,678	\$28,000	\$28,000
Gasoline & Oil - VFD	\$3,653	\$4,500	\$2,162	\$3,600	\$4,000
Gasoline & Oil - EMS	\$12,795	\$18,000	\$11,039	\$18,000	\$18,000
Miscellaneous-GF	\$10,455	\$12,000	\$10,050	\$12,000	\$12,000
Miscellaneous-PD	\$3,678	\$12,000	\$4,514	\$6,500	\$4,000
Insurance	\$60,796	\$65,000	\$52,191	\$65,000	\$65,000
Capital Outlay/Improve.	\$143,257	\$50,000	\$21,186	\$50,000	\$50,000
Uniforms-GF	\$2,131	\$2,200	\$1,837	\$2,200	\$2,500
Uniforms-PD	\$5,020	\$9,000	\$6,564	\$9,000	\$10,000
Public Health District	\$8,479	\$9,400	\$7,024	\$9,400	\$9,400
Hotel Tax Expenditures	\$49,608	\$50,000	\$45,209	\$50,000	\$50,000
Grant Expenditures	\$235,194	\$250,000	\$68,386	\$100,000	\$100,000
Parks & Ground Maint.	\$6,430	\$2,500	\$3,442	\$5,500	\$6,000
Engineering Fees	\$156,122	\$15,000	\$6,236	\$12,500	\$40,000
Code/Ordin. Enforcement	\$3,420	\$5,000	\$2,993	\$4,500	\$20,000
4B Sales Tax/EDC	\$70,000	\$50,000	\$7,109	\$10,000	\$50,000
Patrol Vehicle Payments	\$67,802	\$67,802	\$32,493	\$67,802	\$63,684
QIPP Program		\$142,000			
Fire Inspector	\$987	\$2,200	\$2,956		
Total Expenditures	\$2,660,919	\$2,996,469	\$2,043,300	\$2,796,373	\$2,909,100
Unappropriated Reserve					\$5,036,300
Total Budget					\$2,127,200

07/21/25
DRAFT

Water/Sewer Fund - REVENUE

FY 2024-2025

Prior Year Total (actual) 2024-2025	Prior Year Total (budgeted) 2024-2025	Current Year To 6/30/2025	Estimated Year End Est. 9/30/2025	Budgeted 10/01/25 To 9/30/2026
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Beginning Balance (Est.)

Revenues:

Property Taxes from GF	\$425,117	\$425,117	\$425,117	\$425,117	\$425,117
Water Sales		\$1,135,000	\$775,149	\$1,095,498	\$1,150,000
Sewer Service		\$925,000	\$682,581	\$932,770	\$965,000
W/S Taps - Meter	\$19,275	\$12,000	\$16,500	\$16,500	\$29,040
Late Charges	\$33,901	\$38,000	\$25,557	\$33,000	\$38,000
Miscellaneous	\$4,287	\$3,600	\$90	\$90	\$3,600
Interest	\$57,799	\$310,000			\$310,000
Collection Fees	\$31,034	\$32,000	\$24,761	\$32,847	\$33,530
Total Revenues	\$571,413	\$2,880,717	\$1,949,756	\$2,535,823	\$2,954,287
Total Budget					\$3,606,287

\$652,000

DRAFT**Water/Sewer Fund - EXPENSES**

	Prior Year Total (actual) 2024-2025	Prior Year Total (budgeted) 2024-2025	Current Year To 6/30/2025	Estimated Year End Est. 09/30/2025	Budgeted 10/01/25 To 9/30/26
Salaries	\$298,824	\$375,073.00	\$229,417	\$313,464	\$407,296
Payroll Taxes	\$22,860	\$29,008.00	\$17,551	\$24,003	\$35,000
Benefits - Retiremen	\$18,078	\$27,041.00	\$15,802	\$18,982	\$33,041
Benefits - Group Ins.	\$41,849	\$48,400.00	\$31,637	\$41,604	\$53,000
Utilities	\$118,098	\$130,000.00	\$101,159	\$122,431	\$130,000
Telephone	\$14,216	\$16,750.00	\$10,004	\$14,910	\$16,750
General Supplies	\$50,030	\$65,000.00	\$24,847	\$27,332	\$75,000
Office Supplies	\$1,847	\$1,500.00	\$490	\$650	\$1,500
Postage	\$6,320	\$7,500.00	\$4,998	\$6,998	\$7,500
Chlorine Supplies	\$27,862	\$35,000.00	\$21,176	\$27,284	\$40,000
Repair - Maint. Equip./Facs.	\$110,224	\$150,000.00	\$85,790	\$120,460	\$150,000
Dues & Subscriptions	\$19,652	\$16,500.00	\$14,525	\$20,526	\$49,750
Legal & Professional	\$33,723	\$36,000.00	\$16,371	\$25,651	\$36,000
Engineering Fees	\$8,362	\$0.00	\$169,516	\$0	
Travel & Training	\$5,025	\$5,000.00	\$2,154	\$5,000	\$5,000
Laboratory Fees	\$16,914	\$20,000.00	\$13,516	\$16,500	\$20,000
Gasoline & Oil	\$13,405	\$14,000.00	\$8,311	\$13,500	\$14,000
Miscellaneous	\$1,610	\$1,200.00	\$1,000	\$1,000	\$1,200
Insurance	\$65,000	\$65,000.00	\$56,754	\$56,754	\$65,000
Bonding Interest	\$57,799	\$1,027,665.00	\$513,833	\$970,022	\$1,027,665
Bonding Principal	\$445,000	\$445,000.00	\$445,000	\$475,000	\$445,000
Capital Outlay/Improve.	\$69,979	\$69,979.00	\$1,502	\$31,567	\$69,979
Uniforms	\$1,550	\$1,550.00	\$195,352	\$1,500	\$1,550
Water Purchase	\$260,000	\$260,000.00	\$0	\$255,000	\$260,000
Grant Expenses	\$0	\$0.00	\$0	\$0	\$0
Total Expenditures	\$1,708,226	\$2,847,166	\$1,980,706	\$2,590,137	\$2,944,231
Unappropriated Reser					\$3,532,717
Total Budget					\$588,486