City of Westlake, Ohio
2026 Annual Budget

Mayor
Dennis M. Clough

Prepared by the Department of Finance
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Terria L. Kneisel, Assistant Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of Westlake
Ohio

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director


Willoughby
Wickliffe
Euclid
Richmond Heights
Mayfield
Cleveland Heights
Mayfield Heights
Cleveland
Avon Lake
Sheffield Lake
Lakewood
Shaker Heights
Lorain
Avon
Westlake
Warrensville Heights
Chagrin Falls
Sheffield
North Olmsted
Garfield Heights
Parma
Brook Park
Bedford
Solon
Bainbridge
North Ridgeville
Olmsted Falls
Elyria
Middleburg Heights
Independence
Northfield
Columbia Station
Strongsville
North Royalton
Brecksville
Twinsburg
Aurora
Grafton
Brunswick
Richfield
Hudson
Streetsboro
Litchfield
Montrose-Ghent
Stow
Kent
Medina
Fairlawn
Cuyahoga Falls
Tallmadge
Akron
Mogadore
Wadsworth
Barberton
Portage Lakes
Rittman
Doylestown
Uniontown
Hartville
Green
Canal Fulton
North Canton
Orrville
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CITY OF WESTLAKE
HIGHLIGHTS FROM 2025

Community Run



Fall Fesitval – Pumpkin Hunt



Arbor Day Tree Winners



2026 ANNUAL BUDGET

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USING THE BUDGET DOCUMENT

The City of Westlake Annual Budget is a comprehensive document that details the budgetary operations of the City. The goal of this budget is to not only provide readers with an understanding of how the City operates on a financial level, but also to summarize the budgetary goals of the City as it strives to enhance operations and improve efficiency. This budget has been divided into nine sections, which are as follows:

INTRODUCTION

The Introduction section contains a list of City officials, organizational charts explaining the City's departmental structure and related commissions, and the City's mission statement. The budget message contains an overview of the 2026 budget and explains the financial and operational goals that guide its development. A profile of Westlake is also included, containing general City information, an explanation of the governmental structure and the economic outlook for the City.

BUDGET SUMMARY

An explanation and chart of the budget process begin the Budget Summary section. Operational policies and goals address long-term issues within the City. Financial and budgetary policies that direct the City in preparing the budget are detailed. The financial and operational structures of the City are explained. Summaries of actual 2023, 2024, and 2025 and budgeted 2026 revenues, expenditures, and changes in fund balances are provided. A summary of operational costs details the funding of various departments within the City. An explanation of the sources of revenue and expenditures with supporting graphs and charts, including a total personnel summary, is featured. A summary of expenditures by account is also included.

GENERAL FUND

This is the largest section of the budget since the majority of operations are funded through the General Fund. Included with the General Fund are the auxiliary funds of Safety Town, Equipment Replacement Reserve, and Cable Television. Summaries of General Fund revenues, expenditures, and fund balances begin this section. Revenues and expenditures are projected for five years. Anticipated future advances from and repayments to the General Fund and a projection of future fund balances are included. Mission statements are provided for each department, and organizational charts list all full-time and part-time positions. A description of each department is included in addition to personnel schedules, departmental goals, key objectives and performance measurements. The budgeted expenditures for each department and/or departmental division follow. General Fund budget expenditures are also detailed.

SPECIAL REVENUE FUNDS

This section begins with a summary of total revenues and expenditures. Funds are grouped departmentally and each fund contains a description with personnel schedules, if applicable, followed by detailed fund balances, revenues, and expenditures.

USING THE BUDGET DOCUMENT (CONTINUED):

DEBT SERVICE FUNDS

The Debt Service section begins with a computation of the legal debt margins with supporting graphs. Debt statements and fund schedules are provided. Each debt fund is described with fund balances, revenues, and expenditures. The City's Debt Policy is included in this section.

CAPITAL PROJECTS FUNDS

Schedules of total capital projects revenues and expenditures are provided and individual funds that will be used in 2026 are detailed. The Five-Year Capital Plan appears in this section and begins with a summary of the planning process. Projects are detailed with descriptions, justifications and related operational impacts and cost savings. Details of projects funded by each major funding source and their impact on future fund balances are provided.

PROPRIETARY FUNDS

Total proprietary fund schedules and individual fund schedules are provided. Applicable personnel schedules are also included.

FIDUCIARY FUNDS

Total fiduciary fund schedules and combined funds by account are provided.

APPENDIX

The City Investment Policy, the 2026 City of Westlake appropriation ordinance, miscellaneous statistics and graphs, and a glossary are found in the Appendix Section.

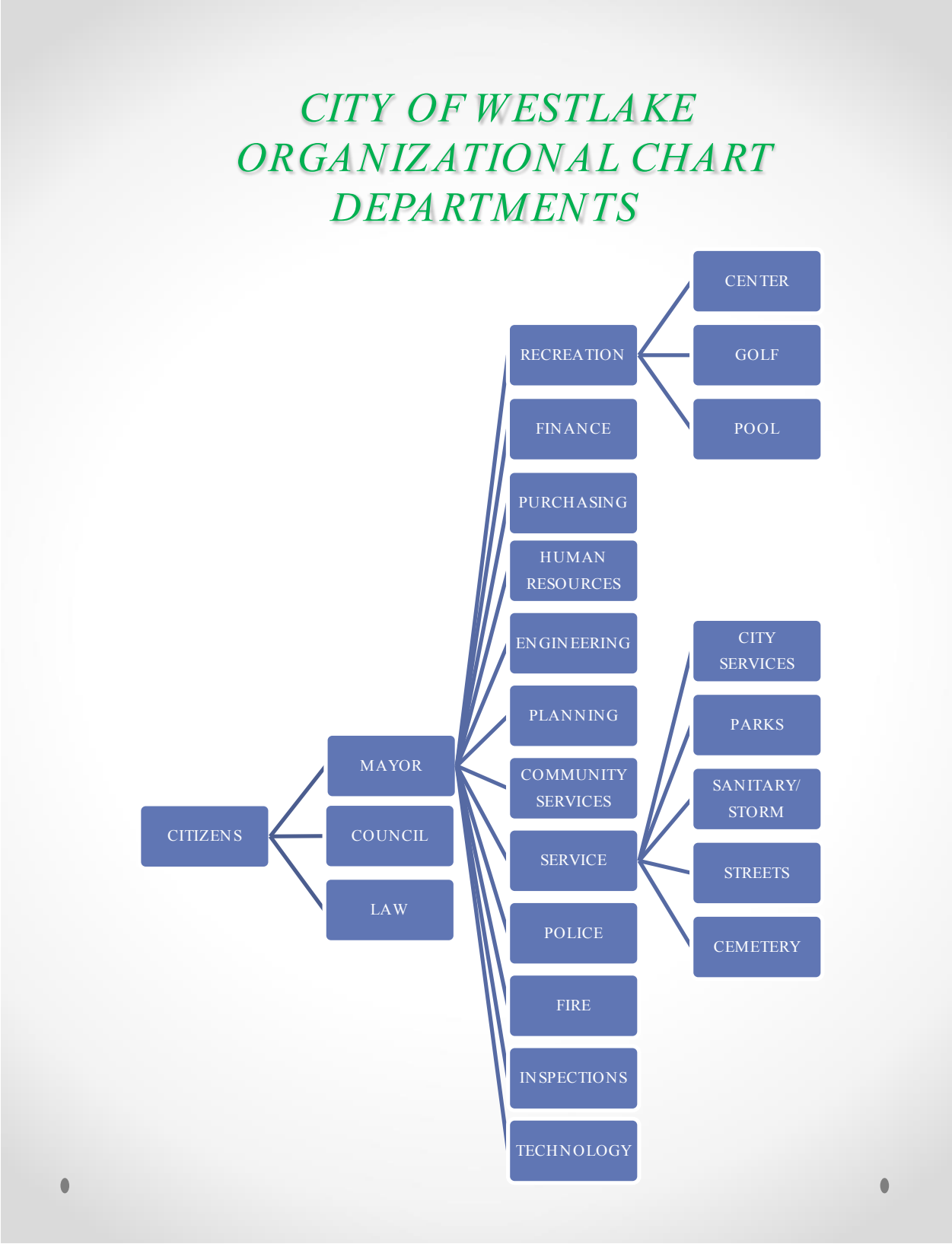
PRINCIPAL CITY OFFICIALS
JANUARY 1, 2026

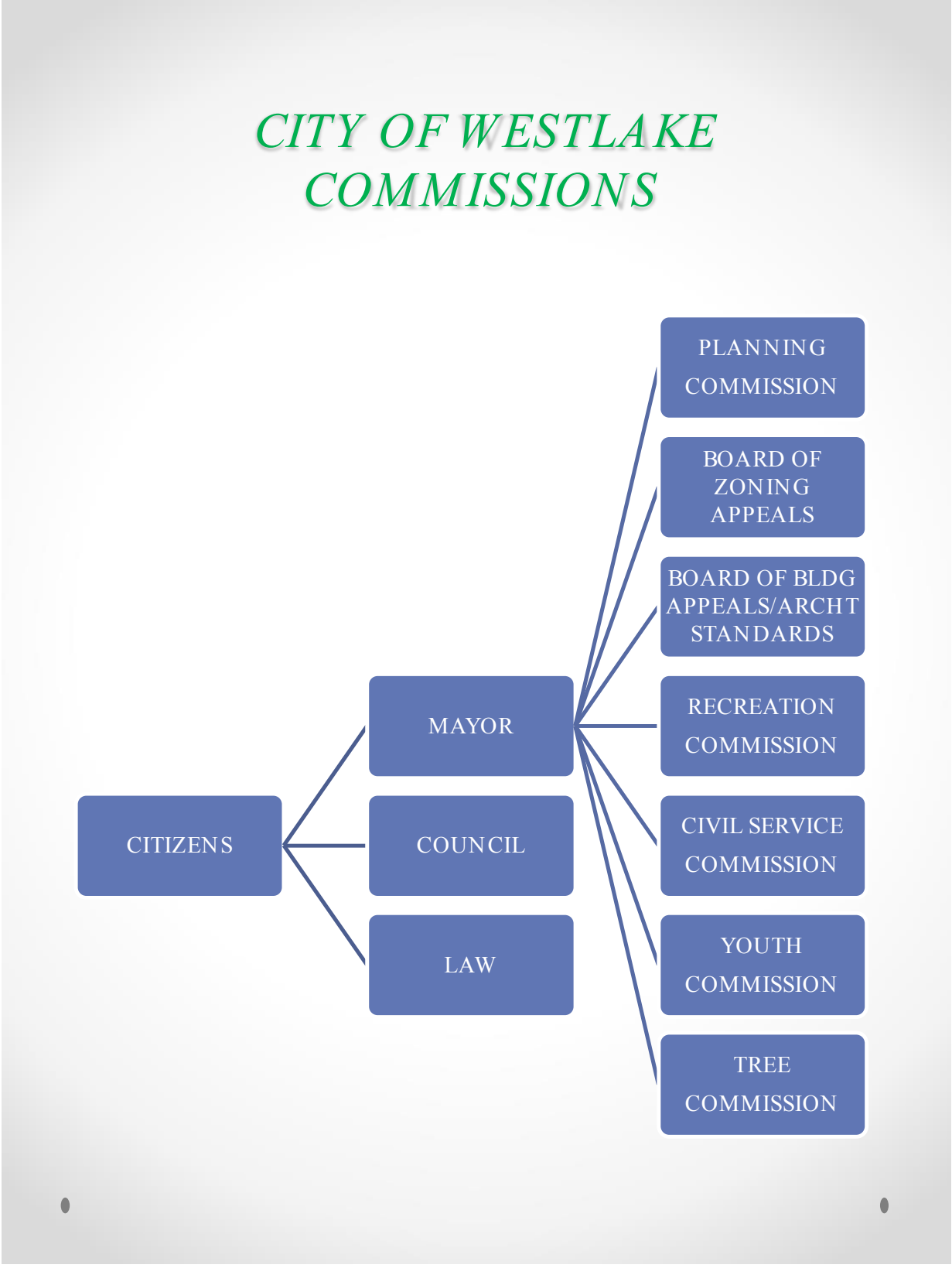
ELECTED OFFICIALS

Mayor	Dennis Clough
President of Council	David Greenspan
Council Members	
Ward 1	Duane Van Dyke
Ward 2	Nick Nunnari
Ward 3	Dave Del Regno
Ward 4	Todd LeVeck
Ward 5	Amy Havelka
Ward 6	Mark Getsay
Director of Law	Michael Maloney

APPOINTED OFFICIALS

Director of Engineering	James Smolik
Director of Finance	Prashant Shah
Director of Purchasing	Larry Surber
Director of Inspections	Donald Grayem
Director of Planning	James Bedell
Director of Recreation	Paula Horner
Director of Community Services	Lydia Gadd
Director of Service	Chris Stuhm
Chief of Police	Kevin Bielozer
Chief of Fire	Matthew Moran


CITY OF WESTLAKE
ORGANIZATIONAL CHART
DEPARTMENTS
CITIZENS
MAYOR
COUNCIL
LAW
RECREATION
CENTER
GOLF
POOL
FINANCE
PURCHASING
HUMAN RESOURCES
ENGINEERING
PLANNING
COMMUNITY SERVICES
SERVICE
CITY SERVICES
PARKS
SANITARY/ STORM
STREETS
CEMETERY
POLICE
FIRE
INSPECTIONS
TECHNOLOGY


CITY OF WESTLAKE
COMMISSIONS
CITIZENS
MAYOR
COUNCIL
LAW
PLANNING COMMISSION
BOARD OF ZONING APPEALS
BOARD OF BLDG APPEALS/ARCHT STANDARDS
RECREATION COMMISSION
CIVIL SERVICE COMMISSION
YOUTH COMMISSION
TREE COMMISSION

City Mission Statement

The mission of the City of Westlake, its Mayor, Council, and employees, is to enhance the quality of life for all residents by providing the highest level of services in an efficient and cost-effective manner.

CITY OF WESTLAKE, OHIO

December 18, 2025

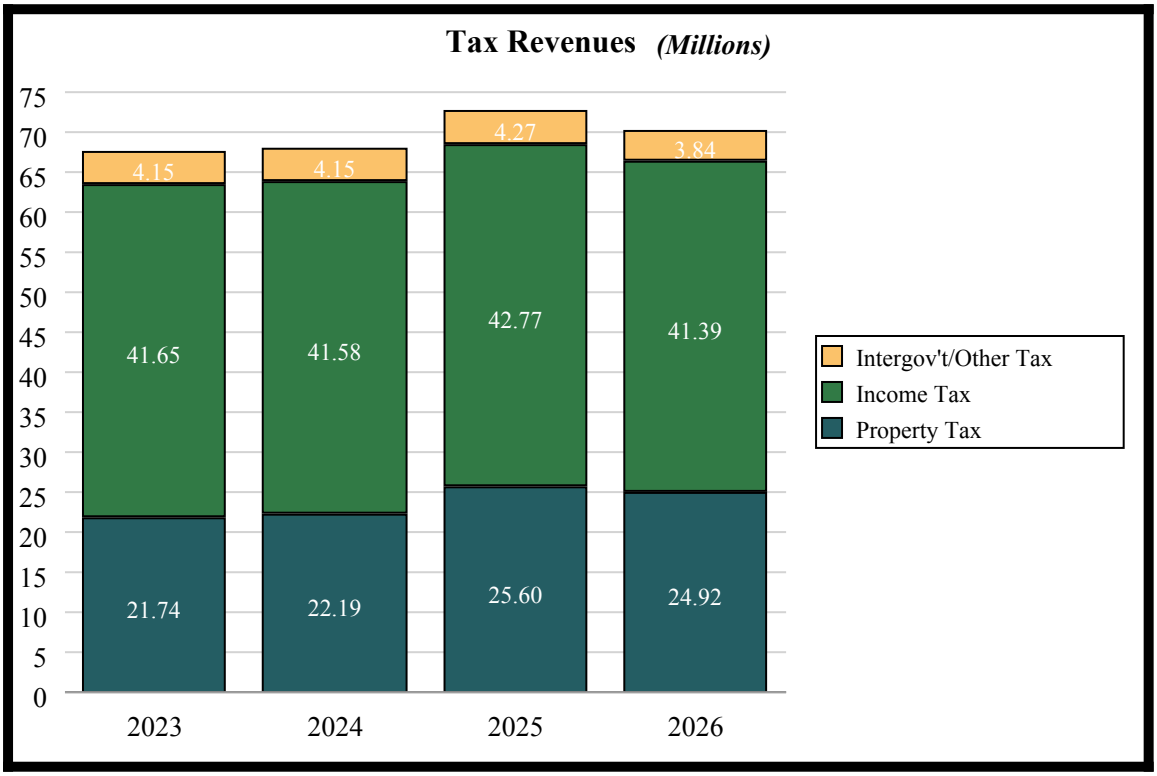
Honorable Mayor Dennis M. Clough
Members of City Council
Citizens of Westlake, Ohio

We are pleased to submit the Annual Budget for the City of Westlake for the year 2026. This budget is the comprehensive effort of City management to abide by the City's mission of maintaining cost effectiveness while providing the highest level of services to our citizens. We believe the budget meets these criteria and we hope that this document presents the budget in a comprehensive and insightful manner.

The purpose of this budget message is to introduce the reader to the budget process and to highlight the major budgetary changes. We will discuss the goals and objectives that shaped the 2026 budget. We will show how the short and long-term operational goals of the City are linked to individual departments and how these goals may impact the current and future budgets. An analysis of the major factors affecting revenues and the assumptions made by the City in determining available resources are also included. We will identify the major changes in expenditures, including personnel and capital outlay. We will project revenues and expenditures for major funds and discuss future projects and operations. Community and city-wide development will also be discussed.

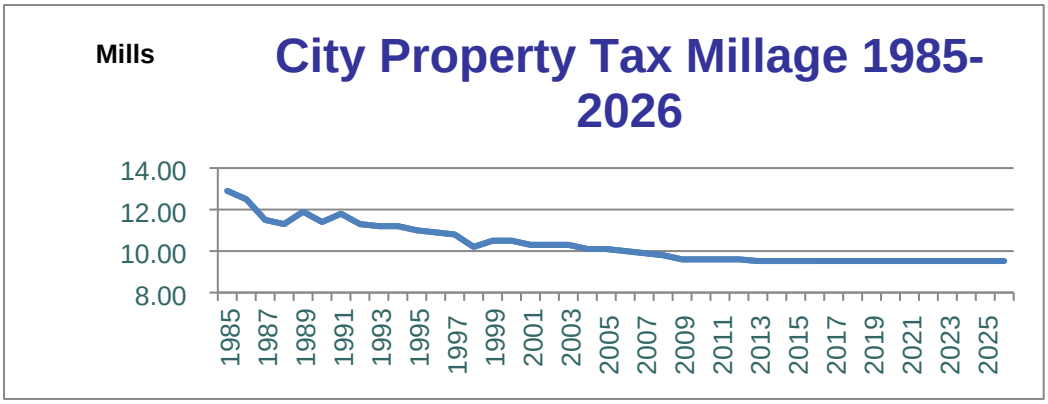
In compiling the annual budget, City management always sets financial and operating objectives that aid in their decision-making process. These objectives are as follows:

- **To continue to provide services without raising taxes**



Westlake strives to provide the highest level of services to its residents without raising tax rates. In 2026, the City will have the fourth lowest residential and the third lowest commercial property tax rates among eighty-one taxing districts within Cuyahoga County. The City has not increased operating millage *(a mill is one-tenth of one cent or $1 of tax revenue for every $1,000 of assessed valuation)* since 1966 when voters approved a tax levy to supplement police and fire personnel. In 2026, a resident will pay $1,640 and a business will pay $2,380 for every $100,000 of their property's market value. City millage dropped to 9.52 mills in 2013 and will remain at that level for 2026 since all general obligation debt has been paid. The gross millage from city, school, county and library levies totals 104.00 mills. The effective millage for residential properties is 52.39 mills and 67.90 mills for commercial properties. *(Effective millage is further explained in the Summary section.)* In 2026, residential property valuations increased by 1.2% and commercial valuations decreased by 3.2%, for a combined total assessed valuation increase of 0.3%. In 2026, Westlake will have the fourth highest assessed valuation in Cuyahoga County. Only the cities of Cleveland, Strongsville, and Parma have higher valuations.

As indicated in the graph below, the City property tax millage has fallen from 12.9 mills to 9.52 mills over the past forty-one years. This is a 26.2% decline. The City feels it has been able to achieve low tax rates through long-term financial planning and conservative fiscal management and will strive to keep achieving this goal into the future.

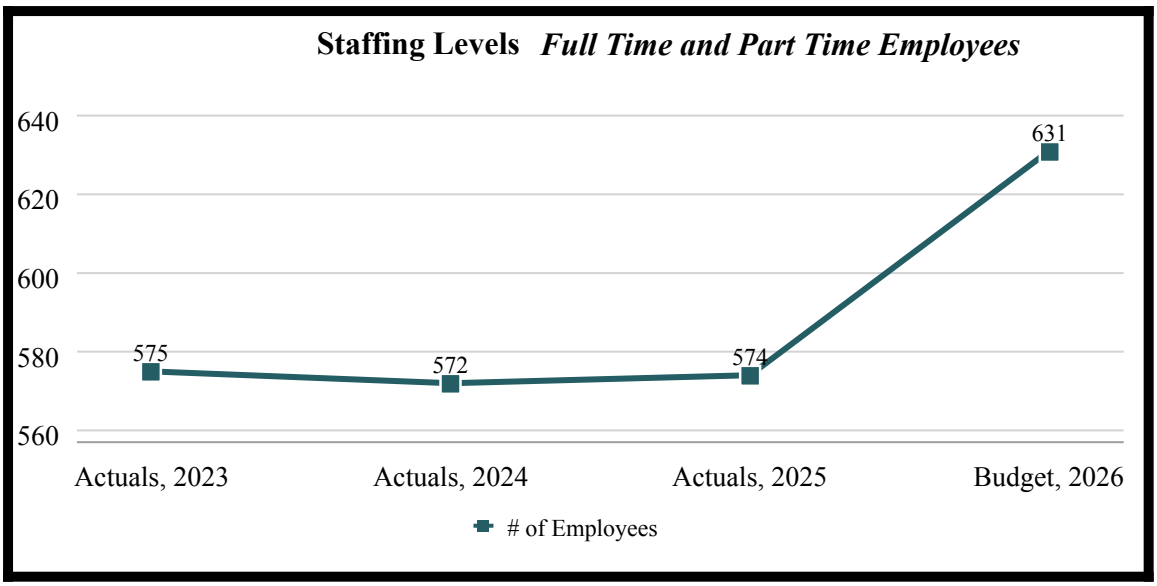


The City's income tax rate is 1.50%, of which 1.0% funds General Fund operations, 0.375% finances infrastructure projects and 0.125% supports recreation and community service activities. The relocation of American Greetings world headquarter to Westlake was completed in 2016 *(see the Development and Growth section of this Budget Message)* and the City began collecting related withholding taxes in October of 2016. In addition, development at Crocker Park expanded adding additional retail, restaurants, and a new hotel. Total income tax revenues increased 2.85% in 2025. With the uncertainty of how the "work from home" tax law will continue to affect the City's income tax revenues, and since the City conservatively projects revenues, income tax is projected to decrease by 3.2% in 2026. The City is hopeful the construction of new and expansion of current businesses will continue into the future, therefore income tax growth is estimated to increase by 1.0% beyond 2026.

The State of Ohio eliminated estate taxes effective tax year 2013. In the past, collections averaged $2.1 million annually. The City would conservatively budget $0.5 million in estate tax revenues due to the uncertainty of collections and the City never relied on the tax for operations. Instead, the tax was used to finance capital projects and the City used estate tax to partially fund the expansion at the Recreation Center and the construction of the Service Center and City Hall. This enabled the funding of these facilities without

outside financing. The State of Ohio also stopped disbursing State local government tax in July of 2017, but resumed distributions in July of 2019 at a much lower rate. The City will continue to monitor tax revenues, but does not foresee any major impact on operations at present.

- **To control labor costs while providing the highest level of services**



Although the population of the City has grown, staffing levels throughout the City have remained fairly constant. The City will begin 2026 with twenty-nine full-time and twenty-seven part-time vacant positions. After instituting a hiring freeze in 2020 due to the economic uncertainty of the Coronavirus pandemic, the City has now gradually started to fill some of the vacant positions especially in the Police and Fire departments. Since the pandemic however, the City has faced challenges in finding qualified personnel, with many of the vacant position remaining unfilled in other departments. No new positions are budgeted to be created in 2026. *(See the vacant position detail in Summary section).* The City evaluates staffing requirements each budgetary cycle and strives to control labor costs while maintaining the highest level of services to residents. For 2026 the City has budgeted for all vacant positions to be filled, but will only hire personnel if warranted.

The City has seven union contracts. Five of these contracts were negotiated and settled in 2025 for three-year terms that end on February 28, 2028. The remaining two contracts were still in negotiations at the end of 2025 and are expected to be finalized in early 2026. Salaries are budgeted to increase an average of 4.0% for the next year. The City takes pride in its qualified and skilled work force and attempts to provide compensation packages that reward and retain staff. Yet, the City also realizes its responsibility to control ever increasing labor and benefit costs and the administration strives to balance their accountability to personnel with their fiscal responsibility to residents.

Health care costs are a major consideration. The City is self-insured with stop-loss coverage and utilizes a third party administrator to process all claims. Claims increased by 5.4% in 2025 as opposed to an average increase of 9.1% over the past five years. The combined monthly funding amounts including the City's and the employee contributions for health care are $2,625 for family coverage, $1,858 for single plus one coverage, and $1,107 for single coverage. A wellness program commenced in 2015 giving participating

employees a discount on their monthly contributions. Smokers pay additional premiums, but are given incentives for cessation. On average, employees contributed 10.7% of the total health care funding in 2025. The City implemented additional benchmarks such as a body mass index (BMI) standard to provide reductions in employee costs. The City has actively implemented employee health and wellness programs hoping these initiatives will promote healthy lifestyle choices and reduce health care costs. This includes providing employees with a discounted membership to the City's Recreation Center.

- **To control expenditures without impacting services**

The City thoroughly reviews expenditures and works diligently to control costs. While keeping costs low is of utmost importance, keeping services at maximum levels for residents is a high priority. With the opening of the new Community Center in 2022, more programing and activities have been planned for our Plus Fifty population. Since the majority of these additional programs being offered will be at cost, there are no major changes in expenditures foreseen. The Administration is extremely diligent in controlling costs and General Fund operating expenditures have increased by an average of 8.3% annually over the past five years. Normally, the City's average increase is between 1% – 3%, but in late 2024 the City began an implementation process to upgrade its financial software which resulted in a larger than normal increase in expenditures in 2025. The Finance Department provides weekly cost summaries to all departments and monthly summaries to Council to aid in cost control. The department ensures that expenditures for all funds do not exceed available resources and is held accountable by both the County and State in meeting this requirement.

- **To maintain a balanced budget and meet both financial and operational responsibilities**

City management defines a balanced budget as one that allows for normal daily operations, yet also provides available resources to meet unanticipated needs if they may arise. In theory, the City feels that a balanced budget is one where expenditures do not exceed beginning fund balances plus anticipated revenues. The policy of the City is to maintain a General Fund balance that would finance a minimum of three months of operations. The beginning unexpended General Fund balance for 2026 was $117.5 million which equates to 31.7 months of operations. Yet, with the uncertainty of the effects of the "work from home" tax laws on income tax revenues, the elimination of estate tax collections and decreases in local government taxes combined with increasing demands on government services, maintaining a three month General Fund reserve may prove more challenging in future years. Currently, a General Fund balance greater than three months of expenditures is forecasted through the end of 2030. Future projects outlined in the Parks and Recreation Master Plan will require funding from other sources such as the General Fund and the Cable Television Fund in addition to income tax revenues. The Finance Department reviews all monetary transactions on an on-going basis and works to monitor revenues and reprioritize expenditures so that all fund balances, especially the General Fund, maintain optimal balances. Fund balances for the General Fund, all major capital funds, and other major operating funds are projected for at least five years to ensure future operations can be maintained. *(These projections are contained throughout this budget.)*

In 2026, the City budgeted $108.9 million in revenues with estimated expenditures projected at $116.6 million. This would decrease cash balances by $7.5 million which are forecasted to be $209.5 million for all fund types at year-end. This assumes that the City will proceed with all scheduled capital spending although it is likely that some projects may be carried forward into future years. This also assumes revenues will only meet conservative estimates, expenditures will be spent at fully budgeted levels, and all vacant staff

positions will be filled. If all these assumptions were realized, the City could still maintain a three-month General Fund balance going forward into 2030. Debt was issued in 2019 to fund the construction of a new Community Center. Debt service will be supported by the renewal of the 0.125% income tax in November 2019 specifically set aside for construction, operation, and maintenance of the recreation and community centers though 2045.

- **To maintain debt leverage consistent with City's debt policy**

The City's primary objective in debt management is to keep the level of indebtedness within both available resources as well as legal limitations. The level of unvoted debt is kept considerably low to allow for emergency borrowing as part of the City's fiscal strategy. Council, the Mayor, and the Finance Department periodically review debt levels to ensure that the borrowing objectives of the City are met without jeopardizing operational costs. At present, no debt millage is comprised in the current 9.52 mill tax rate. In 2011, the City issued $7.35 million in general obligation various purpose bonds used to finance infrastructure improvements within the City, which was paid off in 2021. In 2014, the City issued $48.3 million in special obligation non-tax revenue bonds and obtained an $8.5 million loan from the State to fund public infrastructure under a Tax Increment Financing (TIF) agreement in conjunction with the relocation of the headquarters for American Greetings, LLC to Crocker Park in Westlake. As the interest rates neared rock bottom in 2021, the 2014 $48.3 million special obligation non-tax revenue bonds were defeased and refunded with new special obligation non-tax revenue bonds in the amount of $47.9 million. The City issued $8.0 million in bonds in 2019 and $2.5 million in bond anticipation notes in 2023 to fund the construction of the new Community Center. The $2.5 million in bond anticipation notes were paid off in 2024. The City also carries one interest-free State loans which funded an infrastructure improvement project.

The City feels that its current debt level is optimal. The $47.9 million in special obligation/non-tax revenue bonds are paid through TIF revenues. The Community Center construction debt will be paid from income tax revenues restricted to recreation and community service improvements.

Westlake received a AAA rating from Fitch IBCA, Inc. in 1998, a Aaa rating from Moody's in 1999, and a AAA rating from Standard and Poors in 2001. These are the highest available ratings from all three agencies and the City strives to maintain a financial structure that will sustain these ratings. The City still holds these underlying ratings from all three agencies and takes pride in having the highest ratings for an Ohio municipality.

- **To meet the capital improvement objectives of the City with available resources**

The evaluation of the City's capital improvement objectives has always been a primary concern of management. The City prepares a Five-Year Capital Plan which is updated on an annual basis. Issues concerning the City's infrastructure, parks, and buildings are addressed and projects are prioritized based on need and available resources. This budget reflects the projects that will be funded in 2026. Capital expenditures for machinery, furniture and fixtures, and vehicles have also been discussed by management and are reflected in the capital line items of the 2026 budget. The City also uses an Equipment Replacement Fund. Individual departments are charged straight line depreciation for vehicles and equipment that is placed into a reserve for future replacements and acquisitions. This alleviates burden on the General Fund for major equipment purchases.

As mentioned, the majority of infrastructure improvements are financed through the 0.375% income tax collections designated for infrastructure projects. This levy was renewed in 2019 and will run through December 2037 allowing the City to operate without placing an additional burden on the General Fund. Monies are often advanced from the Infrastructure Tax Fund to the respective state and federal capital grants funds and later repaid upon receipt of the grant proceeds.

DEVELOPMENT AND GROWTH

Community Development and Growth:

Westlake is home to several world and national corporate headquarters. Hyland Software, Nordson Corporation, TravelCenters of America, Scott Fetzer, Equity Trust, Q-Lab Corporation, American Greetings Corporation, and IMCD are all headquartered in Westlake. IMCD moved into 31,639 square feet of space in the Convergent East office building in October 2020. IMCD is a distributor of specialty chemicals based in the Netherlands. CommuteAir moved its corporate headquarters into 29,000 square feet of space in Crocker Commons in the spring of 2025. CommuteAir is a regional airline operating flights on behalf of United Airlines as a United Express partner. The administration strives to make Westlake a business-friendly community and works diligently to retain and attract companies to Westlake. The City offers incentive programs to qualifying businesses such as the Job Creation Grant Program, Job Creation Tax Credit and the Community Reinvestment Act (CRA) program. The Economic Development Department communicates with area businesses through meetings, visitations, and newsletters.

Westlake's largest development is Crocker Park, a mixed-use community located in western Westlake. The development features high-end retailers, restaurants, office space and residential dwellings and is known as the downtown of Westlake. The Coral Company constructed Westhampton at Crocker Park, residential units situated on twenty-one acres. The project is an example of new urban design featuring townhomes, loft-style units, and attached homes arranged around small parks and urban gardens. In addition to Crocker Park, in 2022, Crocker Commons was constructed on a 16-acre parcel and is situated directly across from Crocker Park. The one-story mixed-used development features 60,000 square feet of office space and 30,000 square feet of retail space.

In 2011, American Greetings Corporation moved its world headquarters to Crocker Park. It is one of the world's largest greeting card companies offering products such as paper and electronic greeting cards and party supplies such as wrapping paper and decorations. In addition, the company owns Papyrus and Recycled Paper Greeting Cards brands. Their facility, known as the American Greetings Creative Studio, employs approximately 850 workers. American Greetings provides products to more than 60,000 retail stores and maintains a portfolio of 440 patents, more than 2,500 copyrights, and 1,000 trademarks. The relocation was concurrent with the expansion of Crocker Park. The firm chose the location due to its creative energy and synergy and feels the atmosphere allows its employees to flourish and maximize their performance, innovation, and creativity.

To facilitate this endeavor, the City created a Tax Increment Financing (TIF) district and public improvements were funded with special obligation non-tax revenue bonds and State loans repayment of which will come from the TIF proceeds. Three parking garages, new roadways and infrastructure and new entrances to Crocker Park were constructed. The project provided an economic boost to the City's retail and

housing markets. The 595,000 square foot facility that houses American Greetings is in addition to 113,000 square feet of retail and 536 apartments that were also constructed at Crocker Park. An area referred to as Block K on the northeast corner of Crocker Park added additional retail, three restaurants, and a new Hyatt Place hotel. Between the new American Greeting headquarters and related expansion, Crocker Park more than doubled in size from 1.2 to 2.5 million square feet and now houses 100 stores, 42 eateries, and 29 office spaces.

In 2016, the City finished construction of Market Square, an 8,500 square foot event center that the City erected on land donated by Crocker Park. The facility is equipped to host corporate, social, and public events and can accommodate up to 1,000 guests. In addition, Market Square is located on a half-acre of landscaped outdoor space with six garage doors that can be opened for an al fresco atmosphere. The facility was managed by Crocker Park Management, LLC under an agreement with the City until December 31, 2023. Effective 2024, the City began operating the facility without the use of a management agent.

Although commercial/industrial growth has slowed down in recent years, 2025 saw 2 permits issued for new commercial construction amounting to an estimated increase in property value of close to $1.1 million. Residential development continued to grow. Along with 70 new residential dwellings built in 2025, there were 1,443 residential remodels and additions. The city is again poised for a big year in 2026 in residential growth, both for empty nesters, young professionals and families.

The City periodically updates its City Guide Plan. The last amended Plan was completed in May 2021. The plan provides socio-economic data with updated projections. It encompasses the 2009-2010 Commercial and Industrial Market Analysis, the 2012 city-wide Bike Plan, and the 2015 Parks and Recreation Master Plan. *(See the Economic Condition and Outlook section that follows for further economic discussion).*

City Development and Growth:

The assurance of future sustainability is one of the highest priorities for the City. Westlake continually evaluates the need for services and decides if facilities within the City are meeting those needs. City Hall was constructed in 2003. The 29,000-square-foot building sits adjacent to the former structure and offers a state-of-the-art City Council chambers. The Service Center was completed in 2006 and the department won the Citgo Petroleum Top Green Shop Award for the construction of this environmentally friendly building. The construction of a new $8.2 million Aquatics Center at the site of the original Peterson Pool at Clague Park was completed in 2019. Construction on a new Community Center began in late 2019 and was opened to the public in July 2021. Numerous recreation and park improvements are also included in the Five-Year Capital Plan.

The age and condition of infrastructure throughout the City is continually evaluated to ensure that it is up to current standards and meets the demands of the residential and business communities. Columbia Road, Hilliard Boulevard, and Clague Road, all major arteries within the City, were widened to facilitate traffic flow. In 2016 the City resurfaced Detroit Road from the Lorain County line in Avon to the City of Rocky River. The southern section of Columbia Road from Center Ridge Road to the North Olmsted line was resurfaced in 2017 with the remaining northern section being resurfaced in 2021. Hilliard Boulevard was resurfaced in 2020 from Columbia Road to the Rocky River line. An additional section of Hilliard Boulevard from Columbia Road to Dover Center is scheduled to be resurfaced in 2025. Numerous intersections have been widened including upgrades completed at the intersection of Center Ridge and

Dover Roads in 2019. Widening of Crocker Road from Hilliard Boulevard to Center Ridge Road which included additions of several turn lanes was completed in 2022. Resurfacing of Crocker Road from Hilliard Boulevard to Detroit Road was completed in 2023 and the remainder of Crocker Road from Detroit Road to Clemens Road was resurfaced in 2024. Sanitary and storm sewer upgrades are scheduled over the next five years in addition to several major water line projects.

The practice of regionalization to save costs through the combination of manpower and resources has always been a key component of all planning efforts undertaken. The City manages a Central Dispatch Center in conjunction with four surrounding communities. The Center eliminates the duplication of equipment at accident scenes and provides emergency response teams with more information prior to arrival. The City outsources rubbish collection and mowing services and is not opposed to outsourcing other services in efforts to reduce costs and increase efficiency.

REVENUE ANALYSIS

	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Property Taxes	$ 21,744,117.08	$ 22,186,483.80	$ 25,598,042.62	$ 24,922,853.00
Income Taxes	41,652,061.53	41,584,778.59	42,768,749.05	41,388,000.00
Other Taxes	1,066,607.92	1,143,390.57	1,121,632.50	990,000.00
Intergovernmental	3,087,506.86	3,008,027.88	3,150,343.40	2,848,524.58
Fees, Licenses, Permits	1,441,384.66	1,573,882.21	1,335,099.56	1,078,300.00
Fines and Forfeitures	146,753.10	233,259.77	795,211.86	140,500.00
Charges for Services	8,034,649.95	8,997,048.15	9,545,325.74	9,739,400.00
Assessments	331,350.96	313,171.99	195,461.82	486,980.00
Interest	7,673,733.29	10,414,273.58	9,172,272.79	6,698,100.00
Other Revenue	20,259,473.47	8,980,693.06	9,911,968.51	8,345,120.00
Transfers/Advances	6,715,485.15	6,607,789.23	11,107,888.29	12,227,800.00
Total Revenue	**$ 112,153,123.97**	**$ 105,042,798.83**	**$ 114,701,996.14**	**$ 108,865,577.58**

Income tax is the largest source of revenue for the City. In 2025, overall income tax revenues increased 2.85% with a 2.3% increase in withholding taxes, a 5.3% increase in individual collections, and a 4.3% decrease in net profit taxes. Over the past five years, collections have risen on average 6% annually due to the addition and expansion of area businesses, especially the relocation of American Greetings, LLC. Since the coronavirus pandemic, many of the employers within the City have continued to allow their employees to work remotely or at least offer a hybrid work option. Therefore, with the uncertainty of how the remote work rules on taxes will continue to affect the City, the 2026 budget conservatively projected income tax revenues to decrease from to 2025 levels by 3.2%.

Total assessed valuations on property increased by 21.0% in 2025 and by 0.3% in 2025. Every three years, Cuyahoga County reappraises property values with an in-depth appraisal every six years. A sexennial reappraisal was done in 2024 and is reflected in the 2025 real property tax revenues. In 2010, Forbes magazine named Westlake one of the top twenty most stable housing markets in the country. The City is optimistic that valuations will continue to increase in future years, but may not rise as they did in the past as expansion in Westlake begins to slow down due to availability of land. Future property tax revenues are

projected to increase by 1.0% in 2027, and then by 2% in 2028 when a triennial re-appraisal of property values will be conducted, then by 1.0% in all other future years until the next triennial re-appraisal is due.

The category of Other Taxes is comprised of hotel/motel and admissions taxes collected within the City. Both tax rates are 3% of revenues collected by the establishment. Admissions tax is mainly collected from movie theater ticket sales and from Urban Air Adventure Park, which opened in Crocker Park in April 2022. Admissions tax provides around $300,000 of income to the City. Ten hotels are located in Westlake and during a normal year contribute around $720,000 in hotel/motel taxes annually. With the City's conservative approach to budgeting, other tax revenues have been estimated to be slightly below the 2025 levels.

Intergovernmental revenues are comprised of County and State local government taxes, gasoline taxes and auto license registrations. With the passage of Ohio House Bill 62, gasoline taxes that are partially distributed to municipalities, increased by 10.5 cents. This became effective July, 2019. Although some employees are returning to the workplace, others are still working remotely and with that in mind, the City is conservatively forecasting the gasoline tax revenues in 2026. State local government tax in 2026 will generate approximately $186,000 in intergovernmental taxes.

Monies are transferred (no repayment is necessary) or advanced (repayment required) predominantly from the General Fund to supplement operations in other funds. In 2026, the City budgeted a transfer of $1.5 million from the General Fund to the Compensated Absences Fund. An advance of $5.3 million from the General Fund to the Meadowood Golf Course Fund is also budgeted in 2026 for the addition of a premier practice facility. The City also budgeted a $1.0 million advance to the Hospitalization Fund to support medical claim payments, which will be repaid once funding is available from the City and employee contributions. *(2026 transfers and advances are listed in the Summary section).*

The Finance Department has taken a slightly different approach to managing the City's portfolio by acquiring highly rated taxable and tax-free short-term municipal bonds and bond anticipation notes (BANs) with slightly higher yields. This approach has yielded significantly higher revenues for the City while enabling both safety and liquidity. With interest rates finally on the rise from the near zero rates in 2021, interest revenue is projected to generate approximately $6.7 million 2026.

Most fees, licenses, and permits come from inspections, storm drainage and recreational impact fees from developers. Due to the diminishing availability of open space in the City for construction, these revenues were estimated at lower levels in 2026.

In 2021, the City began a four year sidewalk repair program and pays approximately 55.0% of the costs. The remaining 45.0% of the costs are borne by the residents who can chose to pay their share in a lump sum or have it assessed to their property over five years. The City will continue to receive these sidewalk assessment payments in 2026 and beyond.

Revenues from ambulance billings are classified as charges for services. The City uses these revenues to purchase EMS related equipment and fund seven fire personnel. Also classified as charges for services are Recreation Department golf course revenues, Central Dispatch charges billed to participating cities, and sewer revenues. Sewer rates, after being held steady since 2013, were increased in 2024. Council, upon request from the administration approved an annual sewer rate increase beginning in 2024 and running through 2034.

Most fines and forfeiture revenues are a result of Police operations. No change is foreseen.

The Other Revenue category consists of various types of revenue sources such as grant proceeds, bond and note funding, depreciation, and reserve funding. Due to the rising health care costs, the City raised the funding rates for the City's health care for both the City and the employees. This increase resulted in additional revenues for the Hospitalization Fund of appropriately $1.7 million.

More in-depth discussions of revenues with additional facts and histories are contained in the Summary section *("What Comprises Revenues").*

EXPENDITURE ANALYSIS

	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Salaries	$ 23,668,388.25	$ 24,481,648.27	$ 25,252,901.82	$ 32,005,800.00
Benefits	7,209,551.25	7,506,181.89	9,300,543.07	12,018,550.00
Expenses	36,315,565.13	33,384,833.77	32,239,542.86	37,697,320.00
Capital Outlay	9,318,271.66	9,822,263.91	19,028,048.26	22,693,600.00
Transfer/Advances	6,715,485.15	6,607,789.23	11,107,888.29	12,227,800.00
Total Expenditures	**$ 83,227,261.44**	**$ 81,802,717.07**	**$ 96,928,924.30**	**$ 116,643,070.00**

At the close of 2025, twenty-nine full-time and twenty-seven part-time positions were vacant. All of these positions are budgeted for in 2026 and will only be filled if warranted. No new positions will be created in 2026.

The City processes payroll on a bi-weekly basis. In addition to budgeting for salary increases and merit raises, the City budgets for salary fluctuations in such areas as snow and leaf removal where uncertain weather conditions affect payroll charges. Certain departments such as the Engineering and Service Departments allocate payroll charges based on projects and job tasks and although historical averages are employed when budgeting, these budgets are often difficult to estimate. Salaries are budgeted to increase by $6.7 million, although actual increases will depend on the filling of vacant positions.

The City pays into two pension funds, the Public Employees Retirement System of Ohio (OPERS) and the Police and Firemen's Disability and Pension Fund of Ohio (OPF). As salary expenditures increase due to wage increases and the budgeting of vacant positions, pension costs rise concurrently with corresponding increases in Medicare and Workers' Compensation expenses.

The City uses an internal service fund to account for health care benefits including medical, dental, and vision benefits. A third-party administrator processes claims. The City has budgeted for the health care of all eligible positions including those that are vacant. The five-year average monthly health care cost per employee is $1,604. Actual health care expenditures in 2025 were higher than 2024 by 5.4%, Due to the uncertainty of these costs, the budget for employee health care benefits are typically set high conservatively, with hopes that health and wellness programs will aid in controlling expenditures. The 2026 budget for all health care benefits including medical, dental, and vision is slightly higher than the 2025 actual expenditures.

Contractual services, repairs, materials and supplies, debt, and miscellaneous costs comprise the Expenses category. Costs are budgeted to increase for rubbish collection outsourcing, building and vehicle maintenance, salt, and wastewater treatment.

The City of Westlake has budgeted $20.3 million in capital projects with another $2.4 million in equipment, vehicles and other capital purchases in 2026. Numerous projects are budgeted, but each project must be evaluated and discussed in committee by Council and the administration before being finalized. The major projects of 2026 include $5.0 million for a practice facility at the City's Golf Course, $3.0 million for Recreation Center improvements, $4.0 million for asphalt pavement rehabilitation, $1.2 million for a storm sewer project on Langale and Ellington Roads, and $1.6 million for remedial measures on the City's sanitary sewers. *(Details on all capital projects funded can be found in the Capital Projects section.)*

Revenues and expenditures from transfers and advances between funds are equal in amount with no net effect to the City's cash position.

In-depth descriptions of expenditures with additional facts and histories are contained in the Summary section *("What Comprises Expenditures").*

OPERATING GOALS AND OBJECTIVES

While a goal states an attainable target, an objective states a specific, measurable way that a goal can be achieved. Performance measurements then quantitatively compare the results of the objectives in concrete terms. The Mayor, council members, and all Directors meet to formulate goals and objectives for the City on both a short and long-term basis. Individual departments then set their own short-term goals for 2026, many of which mirror the City's goals and objectives. Sustainability, that is, a community's ability to meet the needs of today without reducing future needs, has always been a guiding principle of the City.

City administration embraces the principles of LEAN government in implementing the most efficient means of providing government services. Numerous federal, state, and local government agencies have implemented this philosophy. Through workshops, management studied the primary types and sources of waste and the tools to implement LEAN principles in a municipal government setting. Processes are studied in detail in efforts to identify value-added steps and eliminate waste. By identifying inefficiencies, governments can improve services and lower costs. They can then expand their capacities thus providing more services for the monies spent. Many of the goals and objectives in this budget reflect the principles of LEAN government. *(Individual departmental goals and objectives can be viewed in the General Fund section).*

Short-term Goals and Objectives:

- ***City Goal-To manage and control costs without degrading service levels*** *(Objective: To take a proactive approach to cost management):* Costs are reviewed and managed on a continual basis by Council, the Mayor's Office, and individual departments. Expenditure reports are distributed by the Finance Department on a weekly basis. If a department exceeds the budget in a specific account, the director completes a request to the Mayor to transfer funds from another line item explaining the reason for the overage. At month-end, the Finance Department compares each budgeted account to expenditures

for the same period of the previous year and notes any major fluctuations. In 2026, the City hopes to further manage costs at all City levels through both LEAN practices and stringent review. *(Objective: To lower costs for government services):* Throughout 2015-2016, the City replaced all current traffic signals with LED signals through federal grant funding. Immediately, there was a 75% reduction in the costs of operations due to the use of the technology. The system is able to control lighting from a central data point with an annual estimated savings of $19,000. By the end of 2018 the parking lot lights at most City Building were converted to LED lights. Further conversions within City Hall corridors were completed in 2023, with Council Chambers scheduled in the near future. All inside lighting in city owned facilities are also being converted to LED lighting. The Community Center annually receives generous corporate sponsorships and donations for its community programing. The center raised $26,500 in donations and sponsorship in 2025. In 2016 the center received an honorable mention award from the National Institute of Senior Centers for their innovation in funding. The Purchasing Department has lowered utility costs through stringent audits and cost monitoring. Through a centralized office supply center, the department has been able to control purchases and monitor costs. By standardizing copier units throughout all departments, the cost of maintenance and toner has also been reduced.

- ***City Goal-To operate at a LEAN level of efficiency by embracing advances in technology*** *(Objective: To electronically download data into the financial software versus manual entry):* The City uses a manual system to process requisitions and purchase orders. The process takes several days and makes the status of a purchase order difficult to track. In 2024, the City began the implementation process of switching its ERP (Enterprise Resource Planning) software. The new software went live in January 2026 and will enhance operations through an automated and virtually paperless procurement system. This makes tracking the status of these documents easier and saves significant time and labor for all departments. The new software also allows the City to acquire electronic invoices from vendors that can be automatically uploaded into the system and will allow for electronic payments in return. The scanning of all invoices allows departments to view purchase orders, invoices, and vouchers within the City's software. The City also plans to process payroll electronically within the new software, eliminating manual payroll sheets. By downloading payroll directly into the financial software, less time and fewer clerical errors would occur. The new software will also allow for streamlining additional financial processes. *(Objective: To store more data in the City's record storage system):* Many departments have set goals to store more information in the online record management system of the City called OnBase. The Council and Planning Departments store legislation and minutes from meetings. The Planning and Engineering Departments store data such as plans, project information, drawings, inspection reports and contracts. The Inspections Department scans and stores contractor registrations. Such storage provides an electronic back-up of records for disaster recovery and allows all departments to access City information from their workstations. *(Objective: To further expand the City's use of technology internally and externally):* For safety forces, quick access to records in the field could save lives. The Police and Fire Departments have added numerous mobile data terminals over the past few years. The expansion of the Police evidence and training room has improved management of large scale incidents and special investigative operations through improved and expanded technology. A Property and Evidence Specialist was added in 2020. The department also recognizes the continually developing use of technology for criminal activity by various perpetrators and is addressing issues of cybercrime through technological advances. The department replaced its Computer Aided Dispatch (CAD) System in 2020. With the increase in community expectations, the Police Department entered into a five year agreement in 2022 to upgrade its in-car camera system and to outfit officers with body worn cameras. With the increase of technology continuing to grow, a Digital Forensic Examiner position within the Police Department was

created in 2023. The Fire and Inspections Departments have employed tablets for field inspections. In 2022, the Fire department upgraded its mobile data terminals. The Engineering department began upgrading the City's GIS (geographic information system) to include various utilities and infrastructure locations within the City, with the purpose of compiling all the data into one electronic system with access by all City departments, with the hopes of eliminating inefficiencies in locating utilities and infrastructure while in the field and on projects. This project began in 2022 and is estimated to be completed in 2025. *(Objective: To improve communications between the City, residents, and businesses through technology):* The City's desktop computer-based website was launched in 2016 and had enabled residents, businesses, and visitors to access comprehensive information about the City and its services. But with all the changes in today's technology and research showing more people are using mobile devices to access information, the City launched a new website in 2025. The new website allows the City to connect with residents more efficiently through their mobile devices. The website, with newer technology, will optimizes viewing on different size screens and devices. The City uses Everbridge Communication messaging system to send out important notifications for which currently 17,000 residents have signed up, about 52% of the population. One of the Mayor's objectives is to further expand into social media providing residents with up to date information and showcasing the many attributes of the City. The City has expanded its presence on Facebook and LinkedIn. The Community Center has promoted its e-newsletter to quickly reach participants and reduce mailing costs. The city utilizes a YouTube channel as a central hub to publish event videos, informational content, and other multimedia updates that keep residents informed and engaged.

- ***City Goal-To To enhance the quality of life for all residents*** *(Objective: To upgrade the recreational facilities throughout the City):* Westlake takes pride in its five parks. Over the course of several years, a Parks and Recreation Master Plan was developed through public workshops, written and online surveys, and focus groups. 2019 saw the opening of a new state-of-the-art Aquatic Center at Clague Park. New ball fields at the Clague Playhouse were constructed and opened in 2021. New playground equipment, which was in part funded by a grant, was erected at Clague Park and opened to the public in 2022. The nature trails at Bradley Nature Park & Clague Park were expanded and improved in 2024. In the fall of 2025, new artificial turf fields, along with a new playground, were opened at the City's Parkside property. Work also began at the Recreation Center Park in late summer of 2025. This project encompasses upgrades to the existing ball diamonds, including artificial turf infields, dugouts with storage and field lighting, new playground equipment, and a multipurpose artificial turf field. These improvements are expected to be completed and open for public use in 2026. The City engaged a consultant to develop a master plan to enhance Meadowood Golf Course, which included adding a practice facility. Construction at the golf course is scheduled to begin in early 2026. The 2026 budget also includes plans to design additional improvements at Clague Park and replace the playground at Bradley Nature Park. *(Objective: To upgrade green space throughout the City):* Flower boxes maintained by residents and civic groups in the median of Hilliard Boulevard add color and beautification to the City. The "Westlake in Bloom" program, sponsored by the Planning Department, also promotes City beautification and ends each summer with an awards ceremony for residents and businesses. The Service Department has set an objective to plant more trees in an effort to beautify the City. *(Objective: To upgrade services to the community):* The Community Services Department has set an objective of offering more trips, programs, and health screenings for residents, which should easily be attainable especially with the opening of their new center in 2021 at almost triple the size of the existing building. Over the past few years, the department has provided increased transportation services to residents in need. The Engineering and Service Departments have expanded their storm water testing for

residents and plan to decrease their response time to flooding issues. The Planning Department will continue visiting area businesses in efforts to address the concerns of the business community and will once again provide residents with the "Westlake Magazine" showcasing the accomplishments of the City and its residents. *(Objective: To improve the safety of the community):* The safety of the community is always front and center and several new measures have been expanded. The Police Department significantly increased foot patrols starting in 2016 and has plans to further increase the patrol this year. 15% of crime occurs at Crocker Park and foot patrols have helped in deterring criminal activity. The increase in foot patrols are being accomplished without adding any additional officers. The Fire Department is also increasing its fire prevention and education services in efforts to make the City and its residents safer.

Long-term Goals and Objectives:

Management is constantly planning for the future of the City. General Fund and other major fund balances are monitored continually to ensure the City can meet its operating needs. The City compiles a Five-Year Capital Plan through which it analyzes its infrastructure needs and ensures that it will have the necessary funding to address those needs. Building envelope studies are often completed to determine if there is a need for updates and maintenance to City facilities. Infrastructure is constantly inspected and upgraded. Reserve funding is used to replace equipment and vehicles used throughout the City alleviating financial burden in any given year. A guide plan charts future development within the City. As mentioned, a Parks and Recreation Master Plan is implementing the requests of residents. Current sanitary sewer rates are annually reviewed to guarantee that revenues will provide for projected costs. And an in-depth study is being conducted as to the financial and operational impact of switching to a different water provider within the City. The following issues address some of the City's long-term goals and objectives.

Protect and maximize the General Fund balance through prudent planning and efficient operations:

The General Fund is the main operating fund of the City and keeping a substantial fund balance is essential to future operations. When projecting future General Fund revenues and expenditures, conservative principles are foremost. In recent years, with the expansion of Crocker Park, the construction of the American Greetings headquarters and overall economic growth, the General Fund balance has far exceeded operational needs. American Greetings added $98 million in commercial valuation and over 1,100 jobs and the expansion of Crocker Park added $26.5 million in new retail space and $34.5 million in new residential construction. Westlake has the fourth highest assessed valuation in Cuyahoga County. As a result of the full reappraisal for tax year 2024, assessed valuations increased by 21.0%. Although this was the largest increase the City has seen in several years, the City does not expect growth to continue at the same rate into the future, as seen by the 0.3% increase for tax year 2025. During the economic downturn from 2008 through 2010, property tax revenues declined due to decreases in residential and commercial valuations. Income tax also declined during that period. Based on the economic uncertainty due to the impact of potential tariffs being suggested and the "sticky inflation" which has slowed down the reduction of interest rates by the Federal Reserve Bank, the city continues to be vigilant and budget conservatively. Thus income taxes are estimated to decrease by 3.2% in 2026 and then slowly increase by 1.0% each year over the next five years. Property tax collections are estimated to decrease in 2026 due to a slightly lower expected collection rate, then increase 1.0 to 2.0% over the next several years. All other revenues should remain fairly constant with slight decreases due to conservative forecasting. 2026 General Fund expenditures are forecasted to be up by 24% over 2025 expenditures, primarily due to the City's conservative approach including budgeting for all

vacant positions, even though these positions will only be filled if warranted. Additionally, several building improvements are planned for some of the aging buildings in the City in 2026 with an expected cost of over $1.2 million. An increase of 3.0% is forecasted over next five years, which is consistent with the historical average.

It is the policy of the City to maintain a three month operating balance within the General Fund at all times. The City projects maintaining a fund balance equal to or greater than three months of projected operations through 2036. This allows the City to adequately handle any unexpected decreases in revenue and unbudgeted emergency or extraordinary expenditures. The City maintains AAA/Aaa bond ratings based on prudent financial planning and it is a long-term goal to preserve this optimal financial standing into the future. When it comes to long-term planning, assuring that the General Fund will preserve an optimal fund balance is of utmost importance. *(See five-year projections in the General Fund section.)*

Although General Fund balances are projected to provide three months of operations through 2036, circumstances can always change. These forecasts, although conservative in nature, assume minimal growth over the next five years. If a downward turn in economic conditions occurs, the City may deploy one or more of the following strategies to counter any decline in revenues: foregoing merit and cost of living wage increases, hiring freezes, renegotiating with labor unions to increase their share of health care costs, reviewing and controlling purchasing practices and postponing capital outlay. Some of these practices were effectively used during the 2008 financial crisis and the 2020 Pandemic event.

Improve the recreational parks and facilities of the City by completing the projects proposed in the Parks and Recreation Master Plan:

From conceptualization through planning, the Westlake Parks and Recreation Master Plan has been proposed, discussed and amended. Over the past years, the City employed input from the community to re-work the plan culminating in a list of prioritized projects. In order to complete these parks and recreation projects at an estimated total cost of $35.0 million, the City asked voters to renew the one-eighth of one percent income tax that was originally used to construct the Recreation Center. On November 7th of 2017, voters approved the measure through 2045 and the City will now move forward with its plans.

The existing outdoor Peterson Pool was razed and an $8.2 million Aquatics Center was constructed. Featuring a 4,600 sq. ft. bath house, lazy river with sprays and jets, a lap pool with diving well extension, a climbing wall and a plunge pool, the new Center opened in the summer of 2019. Construction of a Community Services Center on newly acquired land at the Recreation Center commenced in 2019 and was completed in 2021. The ball diamonds at Clague Playhouse were transformed into an east side baseball and soft ball complex featuring four diamonds and expanded parking. The trail systems within Bradley Nature Park and Clague Park were expanded and improved in 2024. In 2025 two artificial turf fields at the Parkside property were opened for play and additional baseball and soccer fields improvements will be completed in 2026 at the Recreation Center Park. In the future, Clague Park will be reconfigured into a passive space with only the two large baseball diamonds to remain. These diamonds will be the premiere diamonds for the City with a facility housing a maintenance area, a restroom and a press-box. The current Clague Cabin will also be renovated. Additional improvements at the Bradley Road Nature Park and the Porter Road soccer fields are also planned.

Analyze the long-term financial objectives of the City's sanitary sewer system:

The City of Westlake partners with three surrounding communities to support the operations of the Rocky River Waste Water Treatment Plant. Sewer rates with the City were kept constant from 2013 through June of 2024, but ever increasing infrastructure maintenance and additional EPA mandates precipitated an increase to user charges. A financial analysis determined that an adjustment was needed in both the residential and commercial rates. A gradual annual sewer rate increase beginning in 2024 and running through 2034 was approved by Council in 2024. Even after the rate increases, Westlake continues to have one of the lowest sanitary sewer rates in comparison to other local communities. *(See the sanitary sewer rate charts within the Appendix section.) (A projection is contained in the Sanitary Sewer Usage Fund in the Proprietary section.)*

The City must also ensure that the percentage of sewer usage charges allocated to a capital improvement fund, currently set at 10.0% by ordinance, is sufficient to support the maintenance and reconstruction of existing sewer lines and the replacement of sewer vehicles and equipment. An annual transfer budgeted at $443,000 from operations to capital is projected. The City has over $17.2 million, net of depreciation, in sewer lines many of which are over fifty years of age and its fleet consists of just under $1.5 million sewer vehicles and equipment, many of which are past their useful life. A $432,000 replacement of a 20 plus year old sewer jet truck was purchased in 2023. When looking into the future, the City must look at treatment costs, EPA mandates, infrastructure, and equipment to ensure rates are sufficient to manage waste water disposal. Rates are reviewed and future costs are projected on an annual basis. It is a long-term goal to be proactive in maintaining the City's sanitary sewer infrastructure while keeping residential and commercial sewer rates at optimal levels.

Analyze the long-term operational and financial objectives of the City's water delivery system:

Over the past several years, the City has explored alternate providers of water services. Currently, Westlake residents receive their water from the City of Cleveland Division of Water. The City contracted with an engineering services firm to explore the operational and financial implications of alternate sources. Originally, the acquisition of water from the neighboring suburb of Avon Lake was studied, but recent scenarios include the sharing of water services from three providers. This could lead to reduced costs for residents. This is a large scale project that will involve extensive planning since it encompasses the re-routing of waterlines, the installation of metering systems, and the hiring of personnel for invoicing and maintenance. This project would also require outside financing and the issuance of additional debt. Yet in the long-run, the conversion is believed to be financially prudent for the City.

Improve facilities within the City in efforts to better serve residents:

As mentioned, the City has constructed a new Community Center to deliver social, recreational and educational services to not only its "fifty-plus" residents, but also provide social services to the whole community. The City has explored possible ways to improve and enhance the City's golf course, one of which is to add a state-of-the-art practice facility. The City expects to break ground on this new facility in 2026. The Recreation Department plans to further improve its recreation center grounds, as well as redesign Clague Park along with the Clague Cabin, and eventually add an auxiliary gymnasium. The Fire Department has begun to remodel both fire stations with more improvements to come. The Police Department is considering moving and expanding Safety Town and will need updates to its current facility in the future. Improvements to modernize City Hall and Council chambers are planned. Westlake is a premier community that takes pride in its municipal facilities and will continue to make upgrades into the future.

IN CLOSING

This budget document was compiled by the Finance Department with the dedicated services of its entire staff. We would like to express our appreciation to all department heads and their staff for their considerable time and effort in preparing their 2026 departmental budgets and goals. In addition, we would like to thank the Mayor and members of Council for their support toward the preparation of this document.

Respectfully submitted,

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WESTLAKE PROFILE

GENERAL INFORMATION

Born in Connecticut, Leverett Johnson was the first to clear land in 1811 in what is now Westlake. Three years later, he built a log house at Porter and Center Ridge Roads for his bride Abigail Cahoon. By 1812, enough people resided in the region to make it necessary to elect trustees to oversee the community and the Township of Dover was established. With Lake Erie as the northern boundary, the township grew reaching a population of over 2,200 by the early 1900s. By 1908, the township split into three communities with Bay Village to the north and North Olmsted to the south. In 1912, the township was incorporated as Dover Village making Frank Bailey the first mayor. Dover Village was renamed the Village of Westlake in 1940 to avoid confusion with Dover, Ohio located in Tuscarawas County. As the Cleveland suburbs grew following World War II, so did Westlake, reaching a population just under 5,000 by 1950. In 1957, the Village of Westlake became the City of Westlake.

Situated in the western reach of Cuyahoga County, Westlake is 13 miles from downtown Cleveland. Per the 2020 census, the current population is estimated at 34,228. The total land area is 15.9 square miles. Proximity to Interstate highways I-80, I-90, and I-480 and to Cleveland Hopkins International Airport makes Westlake a desirable locality for residents and commercial enterprises.

The current City Hall was completed in 2003. The Police Department, located behind the current City Hall, and two fire stations at the east and west sides of the City were completed in 1991. The City acquired Meadowood Golf Course in 1988 and the adjacent Hedgewood course in 1991. Both courses are now referred to as Meadowood. In 2002, a clubhouse was completed. Construction on the Recreation Center was completed in 1998. The facility, situated in an 85-acre park setting, is approximately 82,700 square feet in an architectural style similar to the City's library, police and fire stations. The Recreation Center includes five indoor swimming pools, a gymnasium, community and craft rooms, an indoor track, a fitness area, and a sun deck. The outside grounds feature tennis and pickle ball courts, baseball and soccer fields, sand volley ball courts, nature trails, sledding hill, and a picnic area with a lake. A Service Center facility was completed in 2006. In 2019, the City opened a new outdoor Aquatics Center at Clague Park. The new 28,000 square foot Community Center opened in 2021 along with an outdoor bocce ball court.

FORM OF GOVERNMENT

Westlake operates and is governed by the laws of the State of Ohio and its own charter, which was first adopted by the electorate on November 6, 1956. The charter provides for a mayor-council form of government. Legislative authority is vested in a seven member Council. The Council is composed of a president who is elected at-large for a four-year term and six councilpersons elected by wards for four-year terms. The last mayoral/council election was held in November of 2021. The City's chief executive and administrative officer is the Mayor who is elected to a four-year term and serves in a full-time capacity. The Mayor may veto legislation passed by Council. A two-thirds vote of all members of Council will override a veto.

The Rocky River Municipal Court provides judicial services for the City of Westlake. The jurisdiction of the court, as established by the Ohio Revised Code, encompasses the contiguous cities of Westlake, Rocky River, Bay Village, and Fairview Park.

The Westlake City Schools, Westlake Health Campus, Porter Public Library, and the Crown Water Filtration Plant operated by the City of Cleveland are autonomous agencies and are not included in this budget. The City is affiliated with the Rocky River Waste Water Treatment Plant, a joint venture among the cities of Westlake, Rocky River, Bay Village, and Fairview Park, which is operated by the City of Rocky River. The City is also associated with two jointly governed organizations, the Westshore Regional Council of Governments and Tri-City Park. The City partnered with the cities of Bay Village, Fairview Park, Rocky River, and North Ridgeville to establish a Central Dispatch Center serving all five cities. The Center is funded by the City of Westlake and all staff are employees of the City. Participating cities are invoiced quarterly for their share of costs based on population size.

Established by charter, the municipal government consists of thirteen departments. A director and/or manager, who is appointed by and reports directly to the Mayor, oversee each department. All directors and managers work closely with the Mayor in providing the citizens of Westlake with the highest quality of services while maintaining efficiency and cost effectiveness.

The **Police Department** enforces local, state, and federal laws in addition to protecting citizens and their property. The department takes a community oriented policing approach that has been met with great success. Numerous programs are offered to citizens and students. The department, which is headed by the Chief of Police, consists of two divisions. The Field Operations Bureau oversees jail operations, patrol officers, detectives, school resource officers, as well building/vehicle maintenance and record secretary. Administrative Services consists of secretaries, dispatchers, animal control warden, school guards, park patrol officers, and community services.

The **Fire Department** provides fire protection and emergency medical services to residents and places strong emphasis on community involvement and education. The Chief of Fire heads the department. A Fire Prevention unit focuses on the reduction of potential fires and loss of property within the City. Two fire facilities located on the east and west sides of the City provide protection. The Central Dispatch Center is managed by the department. The department also ensures that all new and present construction meets fire safety codes. The City invoices for ambulance service.

The **Service Department** is comprised of several divisions administered by a Director, Deputy Director and three Managers. The department is responsible for the maintenance of all City vehicles, buildings and signs, and snow and leaf removal. The Sewers Division maintains proper storm and sanitary drainage control. The Parks Division maintains five parks and includes forestry services. The Streets Division is responsible for all non-contractual street repairs. The City also owns and operates two cemeteries. Rubbish and recycling are outsourced in addition to mowing services. The Service Center facility includes administrative offices, vehicle storage and maintenance areas.

The **Recreation Department** provides numerous courses and programs throughout the year. During summer months, the department operates Westlake Aquatics Center and Peterson Pool at Clague Park where swimming lessons are offered. The City owns the twenty-seven hole Meadowood Golf Course that operates on a profit/loss basis. The department's main responsibility is the operation of the Recreation Center, a state-of-the-art facility that has received much use and praise from residents. A Parks and Recreation Master plan was compiled with input from athletic leagues, the school board, City officials, and residents of Westlake. Many of the proposed projects are contained in this budget with numerous other projects planned for future years.

The **Community Services Department** provides programs and assistance to older adults and numerous residents participate and volunteer their time. The department also provides assistance and aid to families in need. A new facility located next to the Recreation Center, almost three times larger than the older building, was opened in 2021.

The **Finance Department** is responsible for the accurate recording of all receipts and disbursements. The department issues bi-weekly payrolls and maintains a fixed asset system. The department compiles the annual budget, prepares the Comprehensive Annual Financial Report and Popular Annual Financial Report for residents and assists the Mayor and Council in performing complex financial analyses in order to make the most prudent decisions for the residents.

The **Law Department** advises the Mayor, Council, and all departments on legal matters concerning the City. The department prepares all contracts, legislation, and legal documents. The Law Director is the only elected department head.

The **Purchasing Department** furnishes the City with the materials, equipment, and supplies needed to maintain operations.

The **Planning Department** is responsible for the implementation of plans and programs that promote the comprehensive and orderly development of the City. The department works in conjunction with the Planning Commission and the Board of Building and Zoning Appeals.

The **Inspections Department** is responsible for interpreting and enforcing all building codes in the City. The department issues permits and citations, conducts site inspections, and licenses all contractors.

The **Engineering Department** must insure that all contractors working in Westlake meet the general engineering requirements of the City. Engineering controls the review and implementation of plans and programs relating to the City's infrastructure.

The **Technology Department** is comprised of the Information Technology and Communications divisions. An Information Technology Infrastructure Manager oversees the department.

The **Human Resource Department** is responsible for all personnel matters such as hiring, terminations, work related issues, and labor negotiations. A Manager oversees the department.

ECONOMIC CONDITION AND OUTLOOK

The City of Westlake is economically strong and is a highly desirable location to live, work and play. Our reputation as a serious business destination is evidenced by corporate decisions to stay and grow here and by the new investment and jobs that have and will soon be created. Over the last few years, numerous new enterprises have been approved by the Planning Commission adding corporate, industrial and retail space and bringing substantial new jobs to the community.

The square footage of Westlake's business space is evenly split between retail, office, health care and industrial and the City is still seeing growth in all of these sectors. Westlake is home to several world and national headquarters companies including: American Greetings, Equity Trust, Hyland, IMCD, Nordson Corporation, Q-Lab, Scott Fetzer, USG Interiors and TravelCenters of America. The Convergent East Office

building is currently occupied by the North American headquarters for IMCD, a distributor of specialty chemicals and food ingredients based in the Netherlands. CommuteAir moved its corporate headquarters into 29,000 square feet of space in Crocker Commons in the Spring of 2025. CommuteAir is a regional airline operating flights on behalf of United Airlines as a United Express partner. Additionally, healthcare facilities continue to have significant representation in the health campus and office market corridors. The City is home to University Hospital's St. John Medical Center, a full-service acute care hospital providing comprehensive healthcare specializing in urology, neurologic care, oncology and orthopedic surgery. MetroHealth Medical Health Center occupies 10,000 SF of office space at Crocker Park and offers primary care and specialty services to patients. The Cleveland Clinic Westlake Medical Campus offers a variety of specialties including general surgery, gynecology, orthopedic, ear, nose and throat and urologic surgery. The 21,800 square foot Crocker Professionals Building is home to Retina Associates. North Coast Jaw and Implant Center, and APEX Dermatology.

To accommodate global and national employment trends and skill levels, Cuyahoga County Community College has two facilities located here in Westlake. The Westshore Campus Health Careers and Sciences Building boast state-of-the-art Life Sciences labs, a Technology Learning Center, MATH Lab, Java City, Student Affairs and Student Life Offices. Tri-C expanded its Westshore Campus with a new 94,000 square foot facility for the expansion of additional programs in Engineering, IT, Creative Arts and Administrative/Faculty Offices. The Corporate College West campus provides customized training and development solutions to corporations and individuals.

Continuing Westlake's commitment to top-notch education, the Westlake School District constructed a new 150,000 square foot kindergarten through fourth grade elementary school building to replace four aging buildings. The new school opened for the 2019-2020 school year.

WestBay Plaza across from The Promenade and Crocker Park has undergone a major facelift. Now owned by Carter Properties, the 80,000 square foot multi-tenant retail plaza includes retailers such as Fresh Thyme Market, Kirkland's, Ulta Beauty, HomeSense, and Pet Supplies Plus. Recent additions include Club Champion and Brassica, a popular Mediterranean-inspired eatery. The architecture and landscape of the entire shopping center was upgraded with new attractive materials, additional green space, new lighting and signage. The redevelopment of the plaza has increased the economic viability of not only WestBay Plaza, but the entire surrounding shopping, dining, and entertainment district of Westlake.

The City recently declared Corporate Circle, within Crocker Commons, and WestBay Plaza as Non-School TIF Districts in the effort to tap into future property tax revenues for maintaining and upgrading the infrastructure serving both these locations.

To encourage commercial and industrial development, the City offers financial incentives to assist with major projects. Westlake received State approval to establish a Community Reinvestment Area in 1996. The CRA program may be offered to a business for new construction and/or major renovations of commercial and industrial businesses only. This program requires the approval of City Council. There are currently three active CRA Agreements.

In 2007, the City established the Job Creation Grant Program to encourage economic development within the City. To be eligible for the program, the applicant must create fifty new jobs and/or $2 million in new payroll. The rate and term of the grant are determined through negotiations between the applicant and the City. There are currently four active Job Grants including one employment tax credit to American Greetings

Corporation that acts like a job creation grant.

In 1994, Westlake established an Enterprise Zone under state law. This program offers real and personal property tax abatement for the construction and expansion of commercial facilities located within the designated zone. The State of Ohio and the County allow abatement over ten years upon approval. Currently, no companies are receiving tax abatement under an Enterprise Zone Agreement.

Westlake Rain and Garden Show



THE BUDGET PROCESS

PREPARING, REVIEWING AND ADOPTING THE BUDGET

The budget is a financial plan for the fiscal year of operation that coordinates estimated revenues and expenditures with the services provided to City residents. Detailed provisions establishing budgetary policies and procedures are set forth in the Ohio Revised Code and in the City of Westlake Charter. The total appropriation from each fund cannot exceed the total of the estimated revenue available in each fund. The fiscal year is the calendar year as established for municipalities by the general laws of Ohio.

The City Charter requires that the Mayor, with the assistance of the Finance Director, submit to Council not less than 120 days before the end of each fiscal year an estimate of revenues and expenditures for the succeeding year through the tax budget. The budget must state the amount of tax revenue requested from the County based on anticipated millage, beginning and ending fund balances for the coming year, and unvoted general obligation debt. The budget is accepted and passed by Council by its first meeting in July and forwarded to the Cuyahoga County Budget Commission by July 20th.

Council is required to adopt an annual appropriation ordinance within 90 days after the receipt of a Certificate of Estimated Resources from the County Auditor or from the beginning of the fiscal year, whichever shall last occur. Each department director submits a budget to the Finance Department by the end of October. The Mayor discusses the budget with each director and the Director of Finance making necessary modifications to attain the City's budgetary goals. The Mayor presents the budget to Council at a public hearing on the first or second Saturday in December during which each director presents their individual budget. Again, revisions may be made. Infrastructure and capital projects for the upcoming year are also discussed by the Director of Engineering.

The budget, which was passed at the Council meeting held on December 18, 2025, serves as the basis for appropriations for the succeeding year. These final budget numbers subsequently become appropriations and are reflected in the 2026 Annual Budget. On or about the seventh day of the new fiscal year, the Finance Director must certify to the County Auditor the total amount available for expenditure from each fund established in the budget, including any balances that existed at the end of the preceding year. Amendments to the budget may be made after adoption. Per City Charter, Council may increase the budget by ordinance by a simple majority vote during the fiscal year if the additional appropriations do not cause the total appropriation from each fund to exceed total estimated fund revenue. Funds may be unappropriated, but shall not be reduced below an amount sufficient to cover outstanding obligations against such appropriations. Individual line items may show negative balances, that is, expenditures may exceed appropriations, but spending may not exceed appropriations within the categories of salaries and expenses within a cost center. It is the City's unwritten policy not to show negative account balances, but rather transfer funds between line items upon approval of the Mayor. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and is subject to future appropriations. Per a State of Ohio audit ruling, if appropriations exceed actual available resources by fund at year-end, they must be reduced even if these resources will not be expended.

AMENDING THE BUDGET

Amendments to the budget may be made after adoption. Per City Charter, Council may increase the budget by ordinance by a simple majority vote during the fiscal year if the additional appropriation does not cause the total appropriation from each fund to exceed total estimated fund revenue. Funds may be unappropriated, but shall not be reduced below an amount sufficient to cover outstanding obligations.

The City must pass a transfer ordinance if a change is needed to increase or decrease appropriations. Often, transfer ordinances are prompted by increases in revenues or a new revenue source. To appropriate expenditures against these revenue sources, notification must be given to the County to amend the Official Certificate of Estimated Resources. This allows the City to increase appropriations and not exceed available sources of revenue.

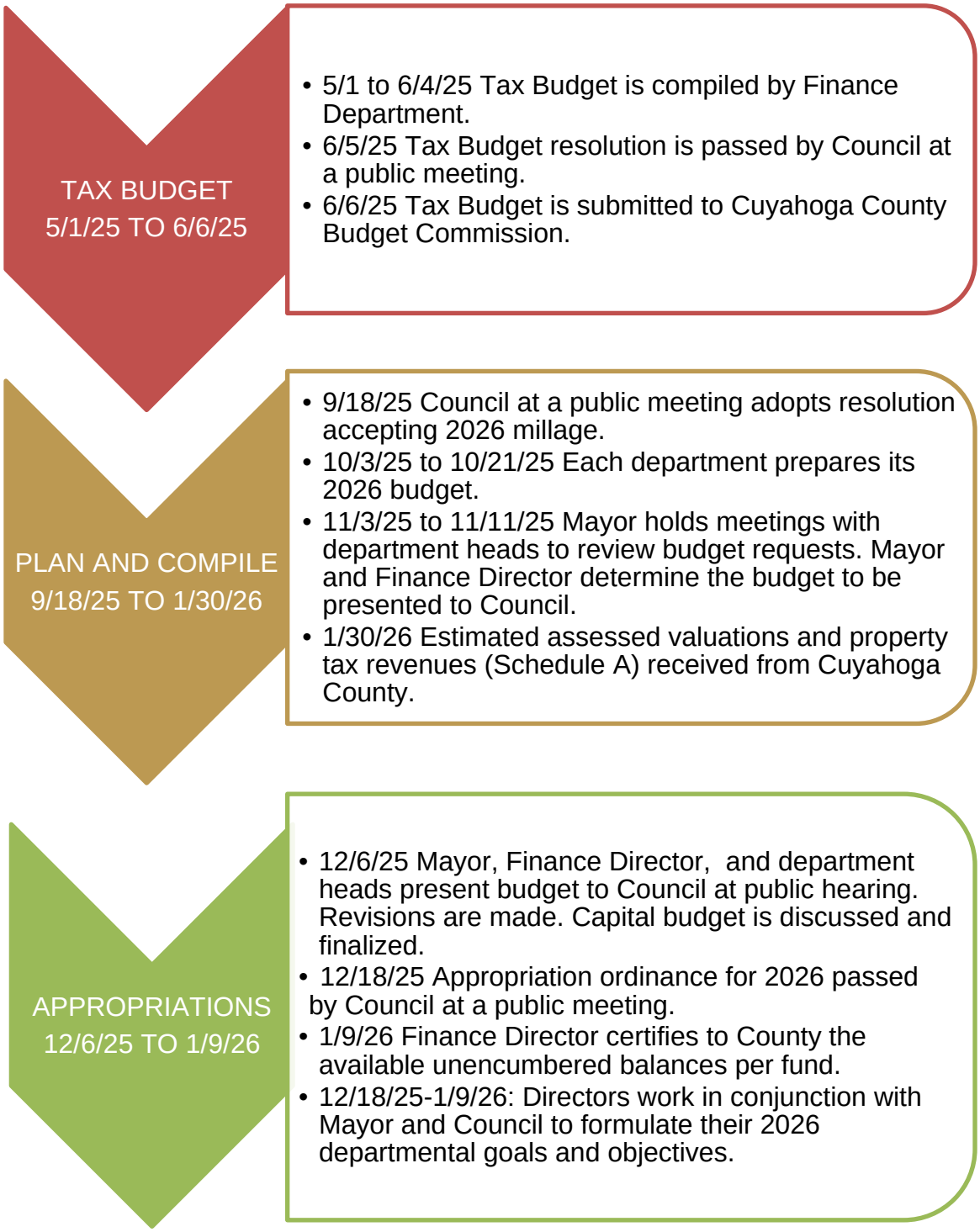
2025 Fourth of July Parade







2026 BUDGET PROCESS



OPERATIONAL POLICIES

The following operational policies guide the City in both everyday decision-making as well as long-term planning. These policies, in conjunction with the City's financial and budgetary policies, are the framework for all budgetary decision making. They address the concerns and issues of the Mayor and Council as they lead the City into the future.

To offer the highest level of services in an efficient and effective manner

As stated in the City mission statement, providing quality service to all residents is at the forefront of the City's operational policies. It is the goal of the Mayor and all directors to maintain the highest standards in delivering services to residents. It is also the City's goal to administer these services with the utmost efficiency and effectiveness. The Mayor initiated LEAN program training through which departments learned how to streamline services so that they are delivered in the most cost effective manner. Throughout this budget, references will be made to City management initiating the LEAN philosophy into their delivery of services.

To enhance the quality of life for all residents

Enhancing the quality of life for all residents is also part of the City's mission statement. The Community Services Department provides programs and assistance to seniors and services to families in need. The newly constructed Community Center opened in July 2021. In 1998, the City opened the Recreation Center offering numerous programs and classes to members. It was further expanded in 2005 adding additional fitness space and meeting rooms. Compilation of a Parks and Recreation Master Plan began in 2014 and current and future projects are detailed throughout this budget. The construction of a new outdoor Aquatics Center at Clague Park began in 2018 and it opened in the summer of 2019. The City is constantly beautifying and improving public areas and parks. The City has won top honors within its population category in the national "America in Bloom" contest, receiving special recognition for its forestry programs. Every year, the City holds a "Westlake in Bloom" program in which residents and businesses compete in various landscaping contests. City events range from the Fourth of July celebration, the Fall Pumpkin Festival, and summer concerts in the park. Making Westlake a great city to live and work is a priority for the administration. The City has won Cleveland Magazine's "#1 Suburb Award" and continues to be rated as one of the top suburbs in the area by the magazine.

To plan for the future development of the City while maintaining controlled growth

The Mayor works in conjunction with the Planning Department and Planning Commission in directing the future development of the City. The City offers financial assistance incentives to encourage industrial and commercial development. A Planning and Development guide plan provides definitive guidelines for the City to follow. The City seeks to maintain optimal levels of controlled growth while directing future development. Through Tax Increment Financing (TIF), American Greetings Inc. located its new corporate headquarters to Crocker Park in Westlake in 2016 concurrent with a major expansion to Crocker Park including a new Hyatt hotel, apartments, restaurants, and upscale shopping. Across from Crocker Park, four commercial parcels at Corporate Circle were developed as mixed-use properties to incorporate retail and office businesses. In 2022 these parcels were designated as a non-school TIF District in order to direct future property taxes for infrastructure maintenance and improvements. The West Bay Plaza, a shopping

complex just north of Crocker Park, was renovated in 2018 and features a Fresh Thyme grocery store, Ulta Beauty, and Kirkland Home Goods. This property was sold by the developer in 2023 at which time the City designated these parcels as a non-school TIF District.

To be committed to excellence in the representation of its citizenry

It is the goal of the Mayor and Council to offer the highest level of representation for all residents. Being responsive and sensitive to their needs is extremely important, and the Mayor and Council strive to address the concerns of all residents. The Mayor is committed to improving the leadership skills within his administration and all directors have received leadership training through the Urban Studies Department at Cleveland State University. The Mayor holds an annual retreat for all department heads and members of Council stressing the importance of teamwork and communication.

To be dedicated to the safety and well-being of its residents

The City strives to provide superior police and fire services to its residents. The Police Department offers numerous programs and services and aims to meet the concerns of its residents in a professional and fair manner. The Fire Department provides fire protection and emergency medical services, and like the Police Department, places a strong emphasis on community involvement and education. Dispatch operations for fire have been centralized by combining operations with four surrounding communities through the formation of a council of governments. Westlake continues to be one of the safest suburbs in the Cleveland area and the City takes great pride in its safety forces. A 0.9 mil 5-year tax levy originally approved by the voters in 2000 to supplement the funding of salaries for Police and Fire personnel was renewed in 2025 for tax years 2026 through 2030.

To maintain and improve the infrastructure of the City

The City is constantly maintaining and improving infrastructure. The Five-Year Capital Plan prioritizes infrastructure projects by need and availability of financial resources. In 1993, voters approved a special income tax levy for the sole purpose of improving infrastructure. This levy was recently renewed and runs through 2037. With the exception of a few parcels, sanitary sewers have been installed throughout the City and sidewalks were installed throughout most of Westlake by the end of 2006. The sidewalk improvement program restarted in 2021 and will continue into 2026 with on-going inspections to continue into future years. The Service and Engineering Departments are currently involved in remediating storm water flooding with $1.2 million budgeted for the Langale and Ellington storm sewer upgrade. The Sperry Creek erosion control along Horseshoe Boulevard will be designed in 2026. $5.0 million has been budgeted for street improvement and intersection projects with an additional $1.6 million in sanitary sewer rehabilitation.

To maintain the highest level of fiscal responsibility

The City currently holds a Aaa bond rating from Moody's Investor Services, a AAA rating from Fitch IBCA Rating Services, and a Aaa rating from Standard and Poors. These are the highest ratings issued by all three agencies. The City believes that through sound financial planning and strict adherence to its financial policies, it was able to attain its goal of receiving the highest possible bond ratings allowing the City to borrow at a lower rate of interest.

FINANCIAL/BUDGETARY POLICIES

These financial and budgetary policies guide the City through everyday financial matters and in short and long-term budgetary planning. They provide the structure for all decision-making and lead to the ultimate goal of financial stability. These policies are reviewed annually to ensure that they are the best guidelines for achieving fiscal responsibility and cost effectiveness.

GENERAL POLICIES

General Fund Reserves

The General Fund should maintain a reserve equal to or greater than three months of projected operations. This allows the City to adequately handle any unexpected decreases in revenue and unbudgeted emergency or extraordinary expenditures. The City estimates a reserve balance in excess of 22 months by the end of 2029 and is projecting a three month or greater General Fund balance through 2030.

The policy of a three month General Fund reserve has guided the City in capital planning since no capital expenditures are budgeted with General Fund monies unless this reserve balance policy can be met. Although the City has seen increases in income and property tax revenues, the elimination of the estate tax and state local government taxes has definitely affected the General Fund. *(See the Budget Message for further discussion).*

Balanced Budget

The budget is balanced with estimated revenues and beginning fund balances equaling or exceeding proposed expenditures of each fund. Revenues are always conservatively estimated to further guarantee this principle. Throughout the year, budgeted revenues are adjusted upon receipt of actual funds and no additional appropriations are made unless actual revenues can finance these expenditures.

It is never the intention of the City to reduce or eliminate beneficial programs or services and this is a primary consideration when balancing the budget. The City always attempts to balance the budget without increasing taxes or fees charged. The City budgets for operations while incorporating capital projects into the budget only if funds are available.

The elimination of the State estate tax has significantly impacted neighboring cities that relied on the tax for operating expenditures. Since the City of Westlake never relied on the tax for operations and conservatively budgeted revenues at $0.5 million in past years, the impact has been less significant. Yet, an even more conservative approach to General Fund expenditures may be necessary in the future.

Capital Budgeting

The City prepares a Five-Year Capital Plan through which capital projects are identified and matched to funding sources. The process of estimating and budgeting capital projects is summarized in the Capital Projects section. Capital projects are only budgeted if they can be completed while maintaining optimal fund balances and only after all operating expenditures have been budgeted. The construction and renovation of City buildings, infrastructure, park facilities, and land purchases are considered capital projects

and are incorporated into the capital plan. The City relies on income tax collections from the infrastructure tax levy, sanitary and storm sewer fees, recreation impact and cable television fees to commence capital projects. Gasoline taxes and auto licensing or permissive taxes are also used for street construction. Small departmental capital projects are charged to the General Fund, special revenue and enterprise funds.

The City maintains a reserve for vehicle and major equipment purchases. In 1976, the City established an equipment replacement fund through which departments are charged an annual reserve based on the straight-line depreciation of their equipment. A schedule of the reserve on each vehicle or piece of equipment is maintained by department and updated for purchases, transfers, and deletions. The Finance Department continues to work with the Service Department to reevaluate reserves based on estimated replacement costs versus historical costs striving to reflect proper reserve balances. All other smaller equipment purchases are charged to capital accounts in individual departments. Major capital purchases and capital projects are initially discussed at the annual budget hearing. However, they are individually brought back to council for further action once the project is ready to be approved and executed.

Debt

The City has adopted a Debt Policy that has been approved by Council. (*A copy of the Debt Policy appears in the Debt section.)* $7.35 million in infrastructure bonds were issued in 2011 and matured in 2021. All general obligation debt paid through the General Obligation Debt Fund matured on December 1, 2014. In 2014, the City issued 30-year Non-Tax Revenue bonds in the amount of $48.33 million for a newly created Tax Increment Financing District for the construction of infrastructure at Crocker Park in conjunction with the relocation of the American Greeting headquarters into Westlake. Due to the lower interest rates in 2021, these bonds were defeased and refunded in 2021 in the amount of $47.9 million with the original maturity date of December 1, 2044. An $8.5 million State Infrastructure Bank (SIB) loan was also acquired and is being repaid through service payments from American Greetings Corporation and Stark Enterprises, the owners of Crocker Park. Payments on a $2.9 million Ohio Public Works Commission (OPWC) interest free loan for improvements at the intersection of Bradley and Detroit Roads commenced in 2016. In 2019, the City issued $8.0 million twenty-five year general obligation bonds to finance the construction of a new Community Center.

Self-Insurance of Health Care Costs

A monthly amount per employee is reserved to an internal service hospitalization fund to cover health care costs. Health care costs are tracked monthly and the reserve to fund claims is closely monitored. After more than a decade of holding the funding structure In 2026, the combined City funding and employee contribution will remain at $2,625 per month for family coverage, $1,858 per month for single plus one coverage, and $1,107 per month for single coverage. At budget time, the Finance Department reanalyzes the funding per employee to insure fund balances and reserves are sufficient to cover claims and administrative costs. Based on insurance formulas, funding for single employees is set at approximately 40% of family funding and single plus one funding is set at 70% of family funding.

REVENUE POLICIES

Property Taxes

The City's charter millage is the only property tax used in the operation of the City. Taxes would only be increased due to a general obligation bond issue paid with property tax and the City has no plans to increase taxes. Rates though may increase due to school and County levies. The City has one of the lowest property tax rates in comparison to neighboring cities (*see Appendix section)* and it is the goal of the City to maintain these rates. Since all general obligation debt matured in 2014, there is no current debt millage. Total millage is 9.52 mills. Assessed valuations stayed consistent with 2024 values and only increased slightly by 0.3% in 2025.

Income Taxes

Per state law, the City can levy a 1.0% income tax without voter approval. Hence, the City passed an ordinance in 1967 increasing income tax to 1.0% from 0.5% with a 100% credit for taxes paid to other municipalities. This portion of the income tax is still used for the operation of the City within the General Fund. A 0.375% increase to fund infrastructure improvements was initially levied in 1993 and renewed in 2006 and again in 2019 both times for fifteen years each. An additional 0.125% increase was levied in 1996 to fund the construction and operation of the Recreation Center. Since the tax was due to expire in 2020, the City asked residents to extend the tax for an additional twenty-five years to finance projects outlined in the Parks and Recreation Master Plan and additionally expanded the scope of the tax to finance the construction of a new Community Center. Their approval of the levy allowed the City to move forward on numerous construction projects. It is the goal of the City to maintain operations without raising incomes taxes beyond the current 1.5%.

Income tax collections are comprised of withholding, net profit, and individual taxes. In 2025, withholding taxes increased by 2.3%, net profit collections increased by 4.3%, and individual payments increased by 3.0% as compared to 2024. This resulted in a 3.0% overall increase.

Collections decreased 0.6% from 2023 to 2024. Collections in the past fared better in comparison to neighboring cities due to the withholdings and net profits of several corporations based in Westlake including the American Greetings headquarters. Traditionally, city-wide unemployment runs lower than state-wide unemployment.

Investments

The City has adopted an Investment Policy that has been approved by Council and filed with the State. *(A copy of the City's Investment Policy appears in the Appendix section.)* The policy was last updated in 2020. The administration has always taken a conservative approach to investments with emphasis on safety and liquidity. Currently, the City is invested in agencies, municipal bonds, bond anticipation notes (BANs) and money market checking accounts. Only investments with the top three ratings (AAA/AA/A) can be purchased per the policy. The Director of Finance is currently purchasing agencies, treasuries, municipal bonds and BANs for reasons of safety and yield.

A monthly analysis is conducted by the Finance Department to determine the average yield and duration of the portfolio. The City does not utilize the services of outside investment management companies and continues to evaluate investment decisions internally.

Sewer Rates

The City bills and collects quarterly for residential and commercial sanitary sewer usage. Single- and two-family residents and apartment and condominium dwellers are charged a flat rate per quarter. Due to a steadily declining balance in the Sewer Operations Fund and the anticipated costs of upgrading the treatment plant to meet the mandates of the Environmental Protection Agency (EPA), the City initiated a gradual rate increase beginning in 2024 and continuing through 2034. In 2025 residential home rates were raised from $52 to $58 per quarter and apartment rates were raised from $23 to $26. Commercial users are charged based on MCFs of water consumption and after analyzing commercial costs, rates were increased in 2025 to $26 per MCF from $23. Even after the rate increases, Westlake still has the lowest rates for sewer usage in the area. It is the policy of the City to keep all sewer revenue in a separate enterprise fund. This fund is used for the payment of operational expenditures, repairs, and maintenance of the system. *(See Sanitary Sewer Usage Fund forecast in the Proprietary section.)* 10% of revenues from sewer usage funds are transferred annually to the Sanitary Depreciation Fund and used for sanitary sewer construction and repairs along with purchase of major capital equipment related to maintaining the sewer system.

EXPENDITURE POLICIES

Labor

Most full-time employees, with the exception of directors, assistant directors, managers, and administrative assistants, are members of employee unions or associations and are paid in accordance with labor contracts. Personnel are reviewed on an annual basis by their supervisors. The City takes pride in its qualified and skilled work force and attempts to provide compensation packages that reward and retain its staff. At the same time, the City also realizes its responsibility to control ever increasing labor and benefit costs and the administration strives to balance their accountability to personnel with their fiscal responsibility to the residents of Westlake. However, due to increased demands for service, the City has employed more part-time and seasonal employees recently. Outsourcing is currently used for such functions as rubbish collection, grass cutting and additional leaf pick-up. Additional outsourcing may be considered if feasible. Union contract negotiations occur every three years and five out of the seven contracts were settled, and the new contracts will expire on February 28, 2028. Negotiations with the remaining two unions will continue in 2026.

Expenditures

Expenditures are monitored on a continual basis by management and may not exceed available resources equal to beginning fund balances plus current revenues. Weekly cost reports are distributed to all directors and monthly reports are given to Council for review. The City is diligent in monitoring costs and the Finance Department constantly reviews revenues, expenditures, and fund balances. All requisitions are approved by the Mayor and purchase orders are issued after being signed by the Finance and Purchasing Directors.

Capital

The term capital typically is used to refer to land, buildings, equipment, and improvements other than buildings acquired for use in the provision of goods or services to citizens. It is imperative for public-sector managers to maintain adequate control over all government's assets to minimize the risk of loss or misuse. Currently, all property with a useful life of one year or more and a cost of at least $1,000 is classified as an asset although the City is considering raising the threshold to $5,000 in 2026. All assets are properly tagged and recorded into the financial software of the City. A physical inventory of all assets is taken by each department on annual basis and reconciled by the Finance Department. Depreciation is calculated on a straight-line basis and updated annually.

Several departments track assets valued at less than $1,000 through a departmental system. The Finance Department has encouraged all departments to develop departmental tracking systems for control purposes. When disposing of an asset, the Director of Purchasing decides if the asset has any resale or trade-in value. For the past several years, the City has sold used vehicles and other assets through a governmental internet site versus public auctions which has resulted in higher profits.

Transfers/Advances

Per City Charter, the Finance Director may make interdepartmental and/or inter-fund transfers or advances during the year based upon necessity. Such transfers or advances must be made in accordance with sound financial planning and the safeguarding of fund balances. All transfers, advances, and repayments of advances are approved by Council at the time of appropriation and prior to implementation.

Monies are transferred (no repayment is necessary) or advanced (repayment required) mainly from the General Fund or the Infrastructure Tax Fund to other funds. These monies begin construction projects prior to grant receipts and supplement operations. The City employs the Infrastructure Tax Fund to advance money into various capital grant funds prior to the receipt of outside funding. Alternate sources for transfers and advances may be considered in the future.

FINANCIAL STRUCTURE

REPORTING ENTITY

The City of Westlake is a home-rule municipal corporation established under the laws of the State of Ohio that operates under its own Charter. The current Charter, which provides for a Council/Mayor form of Government, was adopted in 1956.

The City of Westlake's primary government consists of all funds and departments that are not legally separate from the City. They include a police force, a fire fighting force, street maintenance and sanitation crews, planning and zoning departments, parks and recreation systems, a sewer system, one golf course, two cemeteries, and staff to provide essential support to these service providers.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's

governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the City in that the City approves the budget, the issuance of debt, or the levying of taxes. The reporting entity of the City does not include any component units.

FUND ACCOUNTING

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. In 2026 there will be three major funds. These include the General Fund, the Infrastructure Tax Improvement Fund, and the Meadowood Golf Course Fund. Only funds that will receive appropriations in 2026 are listed. The City uses the following categories and fund types:

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the City's expendable financial resources, and the related current liabilities, except those accounted for in the proprietary funds, are accounted for through governmental funds. The measurement focus is upon determination of financial position and changes in financial position. The following are the City's governmental fund types:

GENERAL FUND

The General Fund is the main operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the Charter of the City and/or the general laws of Ohio. Classified with the General Fund are the following auxiliary funds:

Safety Town
Equipment Replacement Reserve
Cable Television

SPECIAL REVENUE FUNDS

The special revenue funds are used to account for revenues derived from specific taxes, grants, donations, or other sources, other than amounts relating to major capital projects, whose use is restricted. City ordinances or Federal and State statutes specify the uses and limitations of each special revenue fund.

The special revenue funds are as follows:

Street Maintenance
State Highway Maintenance
Motor Vehicle Registration (Permissive) Tax
Police Pension
Fire Pension
Police and Fire Operating Levy
Westlake Aquatics Center
Peterson Pool Trust
Recreation Center
Cemetery Operating
Cemetery Investing
Law Enforcement
Mandatory Drug Fines
Alcohol Education
Juvenile Diversion
Federal Equitable Sharing
Central Dispatching
Emergency Medical Services
Community Services Activities
Westlake/Bay Village Ecological
Reserve for Compensated Absences
Fire Donations
Police Donations
Kennel Donations
Recreation Center Donations
Westlake Assistance Donations

DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of resources for, and payment of, general long-term and special assessment principal, interest, and related costs.

The debt service funds are as follows:

Special Assessment Bond Retirement
Tax Incentive Financing Bond Retirement
Recreation Center Bond Retirement

CAPITAL PROJECT FUNDS

The capital project funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds. All assessment projects are classified as separate funds.

The 2026 capital projects funds are as follows:

Storm Drainage
Ohio Public Works Commission
Infrastructure Tax Improvements
Park Improvements
Recreation Center Improvements
Community Center Construction
Sidewalk Repairs

PROPRIETARY FUNDS

The proprietary funds are used to account for the City's ongoing organizations and activities that are similar to those often found in the private sector. The measurement focus is upon determination of set income, financial position, and cash flows. The following are the City's proprietary fund types:

INTERNAL SERVICE FUND

An internal service fund is used to account for the financing of services provided by one department or agency to their departments or agencies of the City on a cost-reimbursement basis. The City employs a Hospitalization Fund charging departments for employees' medical coverage on a cost per employee basis.

ENTERPRISE FUNDS

The enterprise funds are used to account for the City's sanitary sewer and golf course operations. They are financed and operated in a manner similar to private sector business enterprises where the intent is that the costs (expenses including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges or where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's main enterprise funds are the Sanitary Sewer Usage Fund and the Meadowood Golf Course Fund. Two auxiliary funds, Sewer Tap-In (fees used for sewer debt from the Rocky River Waste Water Treatment Plant) and Sewer Depreciation (used for sewer capital projects) are also employed.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the City's fiduciary funds:

AGENCY FUNDS

Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. Agency funds are as follows:
Unclaimed Deposits

Rental/Bid Deposits
Inspection Department Deposits
Street Opening Deposits
Commercial Deposits
Subdivision Deposits
Grading and Drainage Deposits
Temporary Police Asset Forfeiture

BASIS OF BUDGETING

The City maintains budgetary control on a cash basis for all fund types. Adjusting entries are prepared annually for the various funds to convert the cash basis records to the modified accrual for all fund statements and full accrual for entity-wide statements. Modified accrual basis accounting requires that revenues be recognized when both measurable and available. Expenditures are recorded as fund liabilities when incurred, except for interest on long-term debt which is recorded when due. The full accrual basis of accounting recognizes revenues when earned, and expenses when incurred. The presentation of budget-versus-actual revenues and expenditures is made within the Annual Comprehensive Financial Report (ACFR) for all major and non-major funds at the legal level of budgetary control. All funds are then converted to activities, either governmental or business-type, and adjusting entries are made to convert to the accrual basis of accounting for the entity-wide financial statements.

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation ordinance without authority from Council. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation adopted by Council. For governmental fund types, Council appropriations are made to the salaries and other expenditure accounts for each department and/or cost center. The Finance Director may make more detailed appropriation allocations as long as the allocations are within Council's original appropriated amount.

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures at the time authorized, on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end, representing purchase commitments and pending vendor performance, are reported as a reservation of fund balance for subsequent year expenditures for governmental fund types and disclosed in the notes to the financial statements in the CAFR for proprietary funds. At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. The encumbered appropriation balance at year-end is carried over and added to following year's appropriations.

BOND RATING

In January of 1999, Moody's assigned its highest rating, Aaa, to the City of Westlake. Fitch IBCA Rating Service also assigned a AAA rating to Westlake in December of 1998. In 2001, the City received a AAA

rating from Standard and Poors. These ratings were reaffirmed in 2019 and are renewed each year through the annual surveillance by all three rating agencies.

CERTIFICATES OF ACHIEVEMENT

The Government Finance Officers of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Westlake for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2024. The City has received a Certificate of Achievement for the last forty-one consecutive years. The City also submits a Popular Report (PAFR) to the GFOA on an on-going basis and has received twenty-two certificates of achievement. The Auditor of State award for financial excellence has been received for the past numerous years.

EXTERNAL AUDIT

The Auditor's Award from the Auditor of State has been awarded to the City on numerous occasions. The award recognizes outstanding commitment to the highest standards of financial reporting. Through 2011, the Auditor of the State of Ohio annually audited the City. Beginning with the 2012 audit through the 2020 audit, the annual audit was conducted by the private accounting firm of Ciuni and Panichi, then for the years 2021 through 2024 the Auditor of State once again conducted the City's annual audits. Starting with 2025 audit, the private accounting firm Zupka & Associates, which was selected by the City and the State of Ohio through an RFP process managed by the Auditor of State, will audit the City's records.

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Westlake for its annual budget for the fiscal year beginning January 1, 2025. The City has received this award for the past twenty-nine years.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

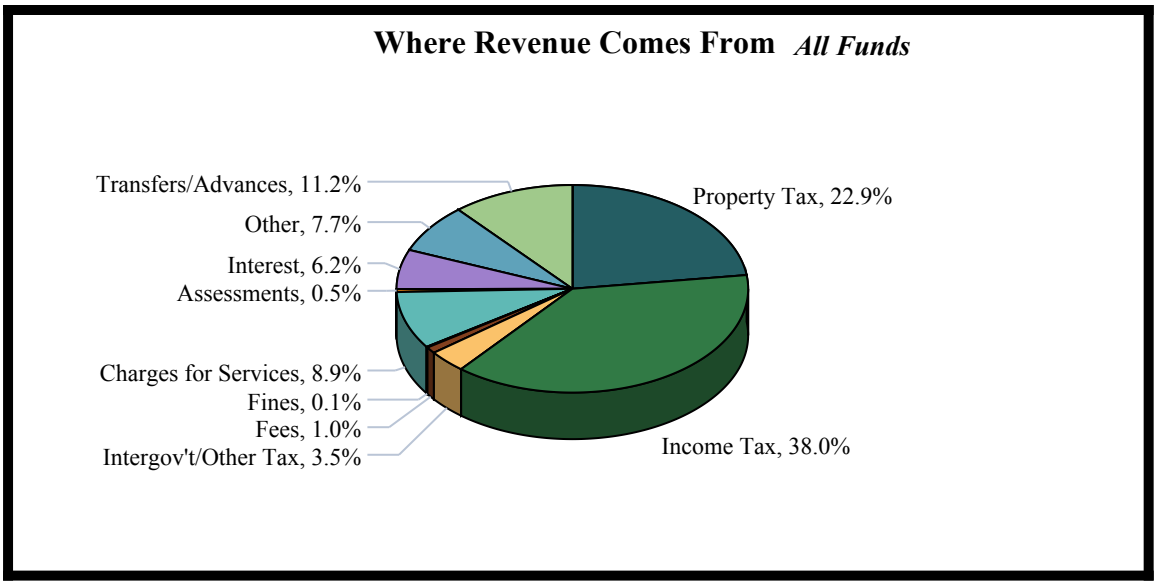
Summary of Revenues, Expenditures, and Fund Balances - Actual 2023								
		Special	***Debt***					
	General	***Revenue***	***Service***	***Capital***	***Proprietary***	***Fiduciary***	***Total***	
Actuals 2023	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***%***
Balance 1/1/23	87,572,175	16,911,049	1,201,211	29,583,397	9,543,500	2,492,843	147,304,175	-
Revenue:								
Property Taxes	14,225,395	2,661,825	4,856,897	-	-	-	21,744,117	19.4%
Income Taxes	27,699,695	250,000	1,050,150	12,652,216	-	-	41,652,062	37.1%
Other Taxes	1,066,608	-	-	-	-	-	1,066,608	1.0%
Intergovernmental	789,951	2,289,998	-	-	7,558	-	3,087,507	2.8%
Fees, Licenses, Permits	1,279,915	-	-	96,610	64,860	-	1,441,385	1.3%
Fines and Forfeitures	66,853	17,388	-	-	-	62,512	146,753	0.1%
Charges for Services	29,500	4,998,757	-	-	3,006,393	-	8,034,650	7.2%
Assessments	36,652	-	283	294,417	-	-	331,351	0.3%
Interest	5,804,374	305,008	137,249	1,167,266	259,836	-	7,673,733	6.8%
Other Revenue	7,664,590	620,647	2,508,400	6,129,880	3,005,092	330,864	20,259,473	18.1%
Transfers/Advances	370,000	2,460,000	-	3,115,404	770,081	-	6,715,485	6.0%
Total Revenue	59,033,533	13,603,623	8,552,978	23,455,793	7,113,820	393,376	112,153,124	100.0%
Total Available	146,605,708	30,514,672	9,754,189	53,039,190	16,657,320	2,886,219	259,457,299	-
Expenditures:								
Salaries	16,825,662	5,959,625	-	105,253	730,540	47,308	23,668,388	28.4%
Benefits	4,057,435	2,918,999	-	16,202	209,926	6,989	7,209,551	8.7%
Expenses	11,573,417	5,575,223	7,731,256	4,611,340	6,165,599	658,730	36,315,565	43.6%
Capital Outlay	1,585,695	1,160,004	-	6,025,988	546,584	-	9,318,272	11.2%
Transfer/Advances	2,718,704	50,000	-	3,176,700	770,081	-	6,715,485	8.1%
Total Expend	36,760,913	15,663,851	7,731,256	13,935,483	8,422,730	713,028	83,227,261	100.0%
Rev Over Expend	22,272,621	(2,060,228)	821,723	9,520,310	(1,308,910)	(319,652)	28,925,863	-
Balance 12/31/23	109,844,796	14,850,820	2,022,934	39,103,706	8,234,590	2,173,190	176,230,037	-

Summary of Revenues, Expenditures, and Fund Balances - Actual 2024								
		Special	***Debt***					
	General	***Revenue***	***Service***	***Capital***	***Proprietary***	***Fiduciary***	***Total***	
Actuals 2024	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***%***
Balance 1/1/24	109,844,796	14,850,820	2,022,934	39,103,706	8,234,590	2,173,190	176,230,037	-
Revenue:								
Property Taxes	14,461,777	2,704,741	5,003,618	16,348	-	-	22,186,484	21.1%
Income Taxes	27,691,431	250,000	1,049,400	12,593,948	-	-	41,584,779	39.6%
Other Taxes	1,143,391	-	-	-	-	-	1,143,391	1.1%
Intergovernmental	726,303	2,273,789	-	-	7,936	-	3,008,028	2.9%
Fees, Licenses, Permits	1,326,353	-	-	156,678	90,851	-	1,573,882	1.5%
Fines and Forfeitures	109,512	89,660	-	-	-	34,088	233,260	0.2%
Charges for Services	24,089	5,645,034	-	-	3,327,925	-	8,997,048	8.6%
Assessments	22,328	-	57	290,787	-	-	313,172	0.3%
Interest	7,832,400	415,950	77,443	1,760,967	327,514	-	10,414,274	9.9%
Other Revenue	4,322,269	618,864	-	1,555	3,281,996	756,009	8,980,693	8.5%
Transfers/Advances	667,916	2,062,932	2,075,307	271,710	1,529,925	-	6,607,789	6.3%
Total Revenue	58,327,768	14,060,971	8,205,824	15,091,993	8,566,146	790,097	105,042,799	100.0%
Total Available	168,172,563	28,911,791	10,228,758	54,195,699	16,800,737	2,963,288	281,272,836	-
Expenditures:								
Salaries	17,539,385	6,060,114	-	136,618	695,706	49,825	24,481,648	29.9%
Benefits	4,222,108	3,033,927	-	20,688	222,008	7,450	7,506,182	9.2%
Expenses	12,615,578	2,413,321	8,909,978	1,573,463	7,053,271	819,223	33,384,834	40.8%
Capital Outlay	1,031,127	489,398	-	8,121,652	180,086	-	9,822,264	12.0%
Transfer/Advances	4,609,700	50,000	-	906,164	1,041,925	-	6,607,789	8.1%
Total Expend	40,017,899	12,046,760	8,909,978	10,758,585	9,192,997	876,498	81,802,717	100.0%
Rev Over Expend	18,309,869	2,014,210	(704,154)	4,333,407	(626,850)	(86,401)	23,240,082	-
Balance 12/31/24	128,154,665	16,865,031	1,318,780	43,437,114	7,607,740	2,086,790	199,470,119	-

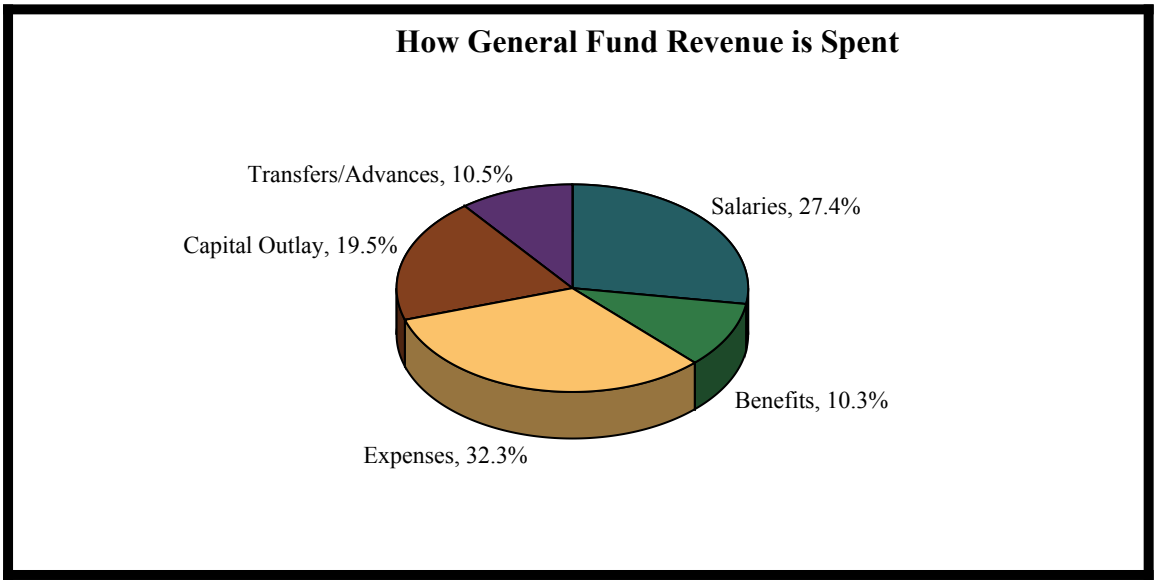
Summary of Revenues, Expenditures, and Fund Balances - Actual 2025								
		Special	***Debt***					
	General	***Revenue***	***Service***	***Capital***	***Proprietary***	***Fiduciary***	***Total***	
Actuals 2025	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***%***
Balance 1/1/25	128,154,665	16,865,031	1,318,780	43,437,114	7,607,740	2,086,790	199,470,119	-
Revenue:								
Property Taxes	17,467,299	3,266,525	4,735,043	129,176	-	-	25,598,043	22.3%
Income Taxes	28,407,354	250,000	435,650	13,675,745	-	-	42,768,749	37.3%
Other Taxes	1,121,633	-	-	-	-	-	1,121,633	1.0%
Intergovernmental	799,931	2,343,017	-	-	7,395	-	3,150,343	2.7%
Fees, Licenses, Permits	1,159,441	-	-	112,914	62,745	-	1,335,100	1.2%
Fines and Forfeitures	71,008	355,143	-	-	-	369,062	795,212	0.7%
Charges for Services	17,270	5,610,960	-	-	3,917,096	-	9,545,326	8.3%
Assessments	16,274	-	-	179,187	-	-	195,462	0.2%
Interest	6,813,070	380,151	49,406	1,664,708	264,937	-	9,172,273	8.0%
Other Revenue	3,634,508	399,398	-	393,130	5,143,065	341,868	9,911,969	8.6%
Transfers/Advances	187,666	2,532,755	424	7,855,100	531,943	-	11,107,888	9.7%
Total Revenue	59,695,452	15,137,949	5,220,524	24,009,960	9,927,181	710,929	114,701,996	100.0%
Total Available	187,850,117	32,002,979	6,539,304	67,447,074	17,534,922	2,797,719	314,172,115	-
Expenditures:								
Salaries	18,579,864	5,790,082	-	122,621	719,434	40,900	25,252,902	26.1%
Benefits	5,638,537	3,340,206	-	18,831	296,704	6,266	9,300,543	9.6%
Expenses	14,492,629	2,690,725	5,548,667	1,031,251	8,289,154	187,117	32,239,543	33.3%
Capital Outlay	3,488,440	1,936,087	-	13,299,568	303,954	-	19,028,048	19.6%
Transfer/Advances	10,395,100	50,000	-	130,845	531,943	-	11,107,888	11.5%
Total Expend	52,594,570	13,807,100	5,548,667	14,603,116	10,141,188	234,283	96,928,924	100.0%
Rev Over Expend	7,100,882	1,330,849	(328,143)	9,406,844	(214,007)	476,647	17,773,072	-
Balance 12/31/25	135,255,547	18,195,879	990,637	52,843,958	7,393,733	2,563,436	217,243,191	-

Summary of Revenues, Expenditures, and Fund Balances - Budget 2026								
		Special	***Debt***					
	General	***Revenue***	***Service***	***Capital***	***Proprietary***	***Fiduciary***	***Total***	
Budget 2026	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	***Funds***	**%**
Balance 1/1/26	135,255,547	18,195,879	990,637	52,843,958	7,393,733	2,563,436	217,243,191	-
Revenue:								
Property Taxes	17,002,277	3,179,976	4,555,000	185,600	-	-	24,922,853	22.9%
Income Taxes	27,559,700	250,000	432,900	13,145,400	-	-	41,388,000	38.0%
Other Taxes	990,000	-	-	-	-	-	990,000	0.9%
Intergovernmental	768,125	2,072,600	-	-	7,800	-	2,848,525	2.6%
Fees, Licenses, Permits	953,300	-	-	75,000	50,000	-	1,078,300	1.0%
Fines and Forfeitures	50,500	15,000	-	-	-	75,000	140,500	0.1%
Charges for Services	24,000	5,173,500	-	-	4,541,900	-	9,739,400	8.9%
Assessments	16,000	-	-	470,980	-	-	486,980	0.4%
Interest	4,975,000	279,900	-	1,258,000	185,200	-	6,698,100	6.2%
Other Revenue	2,328,220	212,600	-	1,000	5,504,300	299,000	8,345,120	7.7%
Transfers/Advances	1,065,000	4,105,000	-	114,800	6,943,000	-	12,227,800	11.2%
Total Revenue	55,732,122	15,288,576	4,987,900	15,250,780	17,232,200	374,000	108,865,578	100.0%
Total Available	190,987,668	33,484,455	5,978,537	68,094,738	24,625,933	2,937,436	326,108,768	-
Expenditures:								
Salaries	23,047,700	7,666,900	-	143,000	1,025,200	123,000	32,005,800	27.4%
Benefits	7,561,450	4,027,400	-	22,600	387,800	19,300	12,018,550	10.3%
Expenses	17,102,470	3,455,150	5,458,700	1,316,800	9,176,100	1,188,100	37,697,320	32.3%
Capital Outlay	4,463,900	4,207,000	-	7,311,500	6,711,200	-	22,693,600	19.5%
Transfer/Advances	10,484,800	50,000	-	-	1,693,000	-	12,227,800	10.5%
Total Expend	62,660,320	19,406,450	5,458,700	8,793,900	18,993,300	1,330,400	116,643,070	100.0%
Rev Over Expend	(6,928,198)	(4,117,874)	(470,800)	6,456,880	(1,761,100)	(956,400)	(7,777,492)	-
Balance 12/31/26	128,327,348	14,078,005	519,837	59,300,838	5,632,633	1,607,036	209,465,698	-

Revenues, Expenditures, and Fund Balances - 2023-2026				
	Actual 2023	***Actual 2024***	***Actual 2025***	***Budget 2026***
Beginning Balance	147,304,175	176,230,037	199,470,119	217,243,191
Revenue:				
Property Taxes	21,744,117	22,186,484	25,598,043	24,922,853
Income Taxes	41,652,062	41,584,779	42,768,749	41,388,000
Other Taxes	1,066,608	1,143,391	1,121,633	990,000
Intergovernmental	3,087,507	3,008,028	3,150,343	2,848,525
Fees, Licenses, Permits	1,441,385	1,573,882	1,335,100	1,078,300
Fines and Forfeitures	146,753	233,260	795,212	140,500
Charges for Services	8,034,650	8,997,048	9,545,326	9,739,400
Assessments	331,351	313,172	195,462	486,980
Interest	7,673,733	10,414,274	9,172,273	6,698,100
Other Revenue	20,259,473	8,980,693	9,911,969	8,345,120
Transfers/Advances	6,715,485	6,607,789	11,107,888	12,227,800
Total Revenue	112,153,124	105,042,799	114,701,996	108,865,578
Total Available	259,457,299	281,272,836	314,172,115	326,108,768
Expenditures:				
Salaries	23,668,388	24,481,648	25,252,902	32,005,800
Benefits	7,209,551	7,506,182	9,300,543	12,018,550
Expenses	36,315,565	33,384,834	32,239,543	37,697,320
Capital Outlay	9,318,272	9,822,264	19,028,048	22,693,600
Transfer/Advances	6,715,485	6,607,789	11,107,888	12,227,800
Total Expend	83,227,261	81,802,717	96,928,924	116,643,070
Rev Over Expend	28,925,863	23,240,082	17,773,072	(7,777,492)
Ending Balance	176,230,037	199,470,119	217,243,191	209,465,698



38.0% of total 2026 revenue will come from City income tax and 22.9% from property taxes. Miscellaneous revenue, assessments, fines, fees and charges for services will contribute 18.2%. Transfers, advances, and repayments of advances will provide 11.2%. Intergovernmental and other tax revenue will allot 3.5% and interest will account for 6.2%.



On a total fund basis, salaries and benefits will account for 37.7% of all expenditures. Capital outlay and Expenses will account for 19.5% and 32.3% respectively. The balance 10.5% will be comprised of transfers and advances between funds.

OPERATIONAL STRUCTURE

The City is comprised of thirteen departments in addition to the Mayor's Office and Council. A director or manager heads each department and reports directly to the Mayor. The Recreation and Service Departments are each divided into several divisions. Although the General Fund finances most operations, the City also operates two enterprise funds. Operations are also funded by special revenue funds. *(See the How Operations are Funded and the Departmental Expenditure Summary that follow).*

The mission statement of each department is reported in the General Fund section. Respective sections present descriptions of each department, division, and/or fund. Goals and key objectives are listed where applicable. Personnel charts are also included. The operational units are as follows:

FUND	DEPARTMENT	DIVISION
GENERAL	Council	
	Mayor's Office	
	Finance	
	Technology	
	Law	
	Purchasing	
	Human Resources	
	Planning (Includes Board of Building and Zoning Appeals)	
	Police (Includes Safety Town)	
	Fire	
	Engineering	
	Inspection (Includes City Architect)	
	Community Services	
	Service	Administration (Includes Building Maintenance)
		City Services (Includes Snow Removal and Leaf Removal)
		Storm Drainage (From Storm/Sanitary Sewer Division)
		Parks (Includes Forester)
	General Government (Includes Civil Service, General Government, Contracts and Charter Review),	
SPECIAL REVENUE		
Street Maintenance	Service	Streets
State Highway	Service	Streets
Additional Motor Vehicle Registration Tax	Service	Streets
Police Pension	Police	
Fire Pension	Fire	
Police/Fire Operating Levy	Police/Fire	

OPERATIONAL STRUCTURE (CONTINUED):

FUND	DEPARTMENT	DIVISION
SPECIAL REVENUE (CONTINUED)		
Westlake Aquatics Center	Recreation	Westlake Aquatics Center
Recreation Center	Recreation	Recreation Center
Cemetery Operating	Service	Cemetery
Law Enforcement	Police	
Mandatory Drug Fines	Police	
Alcohol Education	Police	
Juvenile Diversion	Police	
Federal Equitable Sharing	Police	
Federal Grants	Police/Fire/Service	
Central Dispatching	Fire	
Emergency Medical Services	Fire	
Comm. Services Activities	Community Services	
Westlake/Bay Ecological	Service	City Services
Compensated Absences	Miscellaneous	
Fire Donations	Fire	
Police Donations	Police	
Kennel Donations	Police	
Tree Donations	Service	Parks
Duck Pond Donations	Service	Parks
Recreation Center Donations	Recreation	Recreation Center
Recreation Center Program Donations	Recreation	Recreation Center Community
Donations	Community Services	
Westlake Assistance	Community Services	
Newsletter	Mayor's Office	
ENTERPRISE		
Sanitary Sewer Usage	Service	
Golf Course	Recreation	Golf Course

Also included in this budget are Peterson Pool Trust (special revenue fund), Cemetery Investments (special revenue fund), Hospitalization (internal service fund), Sanitary Sewer Depreciation (enterprise fund), Sewer Tap-In (enterprise fund) and all debt, capital project, and agency funds. These funds are not considered operating funds of the City. The following matrix illustrates the main revenue source for each fund, its use in operations and the department(s) that the fund supports.

HOW OPERATIONS ARE FUNDED

FUNDS MATRIX																		
											DEPARTMENTS							
			POLICE	***FIRE***	***SERVICE***	***RECREATION***	***COMM SERVICE***	***MAYOR***	***FINANCE***	***TECH***	***LAW***	***PURCHASING***	***PLANNING***	***ENGINEERING***	***INSPECTION***	***GEN'L GOVT***	
	MAIN REVENUE																
FUND	**SOURCE**	**OPERATING USES**															
GENERAL FUNDS																	
General	*Income/Property tax*	*Main operations of the City*	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Safety Town	*General Fund transfer*	*Safety training for pre-school students*	X														
Equipment Replacement	*Dept. reserve charges*	*Reserve for vehicles/equipment*	X	X	X	X	X	X						X	X	X	
Cable Television	*Franchise fees*	*Supports recreation/technology projects*				X				X							
SPECIAL REVENUE FUNDS																	
Street Maintenance	*Gasoline tax*	*Street maintenance and construction*			X									X			
State Highway Maintenance	*Gasoline tax*	*Street maintenance and construction*			X									X			
Motor Vehicle Regr Tax	*Motor vehicle tax*	*Street construction*												X			
Police Pension	*Property tax*	*City's share Police/Fire Pension*	X														
Fire Pension	*Property tax*	*City's share Police/Fire Pension*		X													
Police and Fire Operating	*Property tax*	*Police and Fire staffing*	X	X													
Westlake Aquatics Center	*Charges for Services*	*Pool operations*				X											
Recreation Center	*Charges for Services*	*Recreation Dept/Center operations*				X											
Cemetery Operating	*General Fund transfer*	*Cemetery operations*			X												
Law Enforcement	*Police fines*	*Police equipment and expenses*	X														
Mandatory Drug Fines	*Police fines*	*Police training and education*	X														
Alcohol Education	*Police fines*	*Police training and education*	X														
Juvenile Diversion	*County grant*	*Diversion programs for youth*	X														
Federal Equitable Sharing	*Police fines*	*Police equipment and expenses*	X														
Federal Grants	*Federal Grants*	*Police & Fire staffing/equip. & Infrastructure*	X	X	X									X			
Central Dispatching	*Funding from cities*	*Operation of Central Dispatch Center*		X													
Emergency Medical Services	*Ambulance fees*	*Fire staffing and expenses*		X													
Comm Service Activities	*Program fees/Donations*	*Community Center programs*					X										
Westlake/Bay Ecological	*Mulch/wood chip sales*	*Mulch and wood chip processing*			X												
Reserve Comp Absences	*General Fund transfer*	*Retirement pay-outs*														X	
Fire Donations	*Donations*	*Fire programs and expenses*		X													
Police Donations	*Donations*	*Police programs and expenses*	X														
Kennel Donations	*Donations*	*Kennel operations*	X														
Tree Donations	*Donations*	*Tree plantings and maintenance*			X												
Duck Pond Donations	*Donations*	*Duck food and care*			X												
Recreation Donations	*Donations*	*Center memberships for those in need*				X											
Community Services Donations	*Donations*	*Equipment/programs for Center*					X										
Westlake Assistance	*Donations*	*Food/shelter for those in need*					X										
Newsletter	*Donations-Nuptials*	*Printing of Mayor's newsletter*						X									
PROPRIETARY FUNDS																	
Sanitary Sewer Usage	*Sewer charges*	*Maintenance of sanitary sewers*			X												
Meadowood Golf Course	*Charges for Services*	*Operation of City golf course*				X											

DEPARTMENTAL EXPENDITURE SUMMARY
(COMBINED FUNDS)

	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Council	$ 267,197.21	$ 266,034.53	$ 274,721.14	$ 325,900.00
Mayor's Office:				
Mayor's Office	300,872.78	331,079.62	401,714.75	537,200.00
Human Resources	181,739.99	177,375.58	167,733.31	305,000.00
Total Mayor's Office	482,612.77	508,455.20	569,448.06	842,200.00
Finance	1,588,951.54	1,652,232.45	1,788,024.31	2,034,000.00
Technology:				
Information Technology	912,899.27	1,356,127.86	3,940,448.11	1,401,800.00
Communications	137,593.78	179,687.52	180,451.67	228,700.00
Total Technology	1,050,493.05	1,535,815.38	4,120,899.78	1,630,500.00
Law	532,693.87	549,240.48	527,696.54	772,100.00
Purchasing	231,842.12	239,054.49	257,019.84	288,800.00
Planning:				
Planning	437,281.12	441,525.65	487,261.30	612,000.00
Board of Zoning Appeals	3,361.44	5,182.66	5,031.21	12,100.00
Total Planning	440,642.56	446,708.31	492,292.51	624,100.00
Police:				
Police	9,766,024.04	9,785,634.44	11,384,184.70	13,852,300.00
Safety Town	16,173.84	20,962.94	16,936.56	24,400.00
Equipment Replacement	380,291.93	200,159.29	489,777.52	320,000.00
Police Pension	1,073,189.66	1,092,990.11	1,208,562.43	1,400,000.00
Police/Fire Operating	738,831.82	750,335.32	818,387.36	887,300.00
Law Enforcement	80,569.55	66,598.37	41,349.31	70,000.00
Mandatory Drug Fines	19,466.61	525.00	40,433.99	25,000.00
Alcohol Education	2,816.72	8,540.45	24,089.76	8,000.00
Juvenile Diversion	28,896.99	27,035.92	10,292.62	42,500.00
Federal Equitable Sharing	108,949.13	3,562.92	30,602.20	95,000.00
Police Donation	3,659.34	11,314.69	6,406.96	15,000.00
Kennel Donation	161.97	216.48	-	1,000.00
Total Police	12,219,031.60	11,967,875.93	14,071,023.41	16,740,500.00
Fire:				
Fire	5,303,692.87	5,944,822.63	6,553,618.57	7,062,370.00
Equipment Replacement	-	19,664.00	1,194,306.64	1,430,000.00
Fire Pension	1,033,787.92	1,099,190.92	1,114,829.56	1,310,000.00
Police/Fire Operating	763,838.34	835,838.13	806,946.88	856,300.00

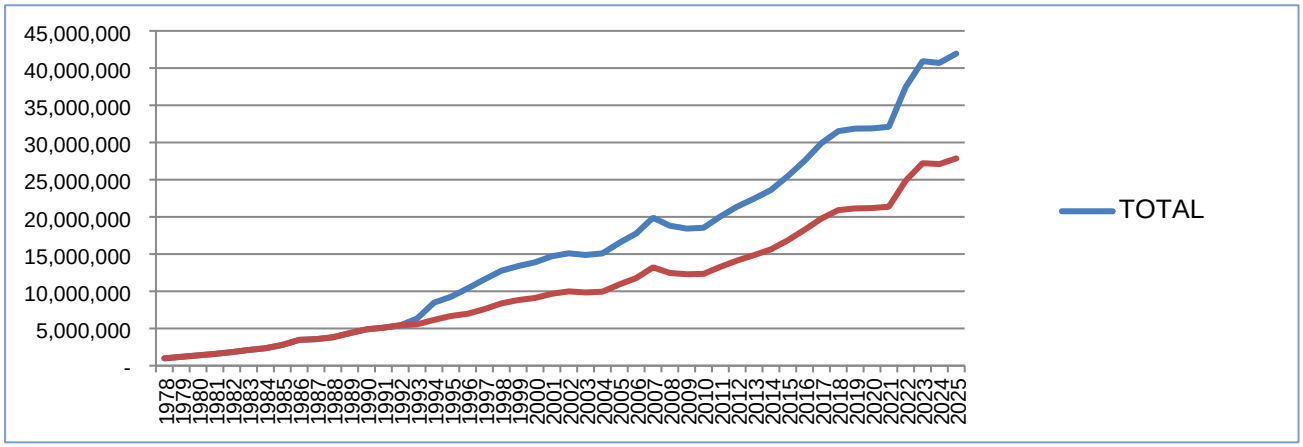
	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Central Dispatch	955,974.48	1,041,858.16	1,202,637.17	1,465,400.00
Ems	1,076,671.42	1,272,630.19	1,269,574.47	1,367,300.00
Fire Donation	-	548.46	588.00	400.00
Total Fire	9,133,965.03	10,214,552.49	12,142,501.29	13,491,770.00
Engineering	669,315.38	802,986.66	1,016,210.13	1,475,900.00
Inspection:				
Inspection	1,070,122.51	1,140,217.71	1,363,870.56	1,464,700.00
Architect	113,037.33	141,463.45	114,641.88	160,000.00
Total Inspection	1,183,159.84	1,281,681.16	1,478,512.44	1,624,700.00
Recreation:				
Administration	1,951,201.91	2,210,800.96	2,407,227.42	7,848,900.00
Aquatics	640,879.94	662,600.31	680,903.46	803,000.00
Recreation Programs	266,368.87	257,241.37	276,039.07	372,000.00
Recreation Fitness	328,044.56	354,192.43	359,847.99	485,300.00
Recreation Maintenance	578,421.57	597,125.60	643,218.55	825,800.00
Aquatics Center & Peterson Pool	494,301.17	527,496.36	528,744.34	613,300.00
Total Recreation	4,259,218.02	4,609,457.03	4,895,980.83	10,948,300.00
Community Services:				
Administration	1,289,123.76	1,341,696.09	1,467,802.96	1,792,600.00
Equipment Replacement	-	62,709.00	-	40,000.00
Comm Services Activities	128,536.47	135,236.36	133,453.13	213,800.00
Community Donation	179.80	-	-	-
Westlake Assistance Donation	20,428.48	16,990.69	16,729.58	39,100.00
Total Community Services	1,438,268.51	1,556,632.14	1,617,985.67	2,085,500.00
Service:				
Administration:				
Administration	270,375.14	215,640.20	264,524.32	260,900.00
Building Maintenance	502,457.74	381,800.98	380,018.70	1,042,600.00
Total Administration	772,832.88	597,441.18	644,543.02	1,303,500.00
City Service:				
City Service	6,661,906.49	5,924,420.12	6,118,951.85	7,737,900.00
Snow Removal	90,180.47	100,723.78	214,540.90	347,000.00
Leaf Removal	319,302.08	346,267.47	291,042.43	410,400.00
Westlake/Bay Ecological	128,811.34	170,174.66	148,623.43	153,100.00
Rubbish	-	4,910.53	-	150,000.00
Total Administration	7,200,200.38	6,546,496.56	6,773,158.61	8,798,400.00
Storm/Sanitary Sewers:				
Storm Drainage	124,240.85	154,200.90	137,073.40	336,100.00
Sanitary Sewer Usage	4,284,520.10	4,159,588.60	4,272,900.58	6,797,400.00
Total Storm/Sanitary Sewers	4,408,760.95	4,313,789.50	4,409,973.98	7,133,500.00
Parks:				

	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Park Maintenance	494,104.47	531,265.01	557,353.06	717,400.00
Forester	389,989.39	431,193.28	464,526.25	633,700.00
Total Parks	884,093.86	962,458.29	1,021,879.31	1,351,100.00
Streets:				
Street Maintenance	2,003,208.84	1,321,079.74	1,351,316.71	5,429,500.00
Street Highways	22,897.36	21,010.04	33,289.08	45,000.00
Permissive Gas Tax	-	-	1,576,998.14	-
Total Streets	2,026,106.20	1,342,089.78	2,961,603.93	5,474,500.00
Cemetery:				
Operating	145,959.22	160,057.37	151,739.50	211,950.00
Investments	-	450.00	950.00	13,000.00
Total Cemetery	145,959.22	160,507.37	152,689.50	224,950.00
Total Service	15,437,953.49	13,922,782.68	15,963,848.35	24,285,950.00
Miscellaneous:				
General Government	10,401,771.58	10,397,901.36	10,304,677.55	20,875,100.00
Equipment Replacement	3,968.74	1,187.50	-	-
Contracts	803,579.83	666,645.01	763,882.95	1,750,400.00
Civil Service	25,370.13	7,358.41	10,454.12	36,950.00
Reserve for Comp. Absences	674,215.93	631,054.68	246,253.06	1,217,400.00
Cable Television	3,242.93	-	6,001,426.33	10,000.00
Total Miscellaneous	11,912,149.14	11,704,146.96	17,326,694.01	23,889,850.00
Total Operating Expenditures	**60,847,494**	**61,257,656**	**76,542,858**	**101,060,070**
Less Transfers	$ 3,238,785.14	$ 3,900,625.00	$ 9,177,043.00	$ 4,877,800.00
Less Advances	$ 150,000.00	$ 1,201,000.00	$ 1,750,000.00	$ 6,300,000.00
Less Repay of Advances	$ 150,000.00	$ 600,000.00	$ 50,000.00	$ 1,050,000.00
Less Street Construction	$ 997,921.52	$ 352,496.95	$ 1,743,790.89	$ 4,050,000.00
Less Equipment Replacement	$ 771,503.39	$ 582,527.89	$ 2,081,228.45	$ 2,353,300.00
Total Adjusted Operating	**$ 56,310,787.47**	**$ 55,203,533.94**	**$ 63,822,024.42**	**$ 84,782,270.00**

WHAT COMPRISES REVENUE

INCOME TAX

The City collects a 1.5% tax on income. The tax first became effective in 1966 when the City levied a 0.5% City income tax to support the General Fund. The tax was increased to 1.0% in 1967. Effective June 1, 1993, voters increased the tax by 0.375% to fund needed City infrastructure including road and water capital projects. This levy was renewed for an additional fifteen years in 2006 and again in 2019. In 1996, the voters approved a 0.125% increase to fund the construction and operation of a Recreation Center in the City. In November of 2017, the voters expanded the scope of this tax to include the funding of a new Community Center. Income taxes are collected by the Regional Income Tax Agency (R.I.T.A.) and distributed to the City on a semi-monthly basis for the prior month's collection. The City provides 100% credit up to 1.5% for income taxes withheld by other municipalities. Employers within the City are required to withhold income tax on employee earnings and remit the withholdings monthly to R.I.T.A. Corporations and other individual taxpayers are also required to pay estimated tax quarterly.



PROPERTY TAX

Property taxes include amounts levied against all residential, commercial and public utility real property located in the City. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of the lien date (January 1 of that preceding year). The County Auditor establishes assessed values at 35% of appraised market value. All property is required to be revalued every three years with a physical inspection by the County every six years.

Real property taxes are payable annually or semiannually. In 2010, tangible personal property taxes were eliminated and a commercial activities tax (CAT tax) was implemented to replace tax revenues. The CAT tax was phased out in 2014. Real and public utility property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of the lien date (December 31 of that preceding year). Public utility property taxes are payable on the same dates as real property taxes described previously.

REVENUE (CONTINUED):

The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Westlake. The County Fiscal Officer periodically remits to the City its portion of the taxes collected. Property taxes are distributed to the City, City schools, the County, and the local library.

The City millage for 2026 is 9.52 mills or $9.52 per $1,000 of assessed property valuation. Ohio law (House Bill 920) mandates that tax revenues remain stable as property values increase or decrease. If millage is unvoted or inside, HB 920 does not apply to it and the revenues generated by the bill rise as property values rise. If millage is voted or outside, then revenues do not fluctuate as property values change. This keeps revenues to the schools, library, and the County at the same levels approved by the voters. The effective residential millage in calendar year 2026 is 52.39 mills and the effective commercial rate is 67.90 mills.

OTHER TAXES

The City collects a 3% admissions tax on any entertainment revenue collected within the City. Most of this income comes from the Regal Cinema at Crocker Park, Lakewood Country Club, Sky Zone Trampoline Park, and Urban Air Adventure Park. The City also collects admissions tax from Sandbox VR and Escape Room. A 3% hotel tax is also collected from any lodging facility located in Westlake. The City has ten hotels that remit hotel taxes.

INTERGOVERNMENTAL

Intergovernmental revenue is comprised of several types of State and County collections. Local government funds are distributed from Cuyahoga County.

Gasoline tax collected by the State is remitted for the purpose of street maintenance and modification. These funds are the source of revenue for the Street Maintenance and State Highway Maintenance Funds. The State also collects an additional motor vehicle registration tax that is also used to fund street improvements.

TRANSFERS/ADVANCES

Funds may be transferred or advanced from one fund into another fund resulting in revenue to the receiving fund. In most instances, funds are transferred (no repayment of funds is necessary) or advanced (repayment to the advancing fund must be made) between funds to support operations or commence construction projects prior to the receipt of grant proceeds. General Fund monies are advanced or transferred to support operations within other funds and infrastructure tax monies are advanced for construction projects before grant monies are received. The following transfers and advances are budgeted in 2026:

City of Westlake
Repay, Transfers, & Advances
Requested 2026

Revenue	Expenditure	Revenue	Expenditure	General Fund Expenditure
Fund Transfer To:	**Fund Transfer From:**			
Repay to Advances:				
1000-General Fund		$ 1,050,000		
	2430-Comm Services Activities		$ 50,000	
	1400-Hospitalization		$ 1,000,000	
Transfer:				
1000-General Fund		$ 15,000		
2300-Police Pension		$ 700,000		
2310-Fire Pension		$ 650,000		
2360-Juvenile Diversion		$ 45,000		
2410-Peterson Pool		$ 125,000		
2420-Recreation Center		$ 450,000		
2440-Central Dispatch		$ 475,000		
2500-Cemetery Operating		$ 110,000		
2950-Compensated Absences		$ 1,500,000		
4300-Opwc Improvement		$ 114,800		
5110-Sewer Tap−In		$ 250,000		
5130-Reserve For Sanitary Depr		$ 443,000		
	1000-General Fund		$ 4,184,800	$ 4,184,800
	5100-Sewer Usage		$ 693,000	
Advances:				
2430-Comm Services Activities		$ 50,000		
5200-Meadowood Golf Course		$ 5,250,000		
1400-Hospitalization		$ 1,000,000		
	1000-General Fund		$ 6,300,000	$ 6,300,000
	Total	**$ 12,227,800**	**$ 12,227,800**	**$ 10,484,800**

INTEREST

The City is presently invested in treasuries, agency funds, municipal bonds, and bond anticipation notes with financial institutions that have entered into depository agreements with the City. The City adheres to the guidelines of its investment policy that has been officially filed with the State. Presently, eight funds outside the General Fund have interest allocated to them based on their ratio of month-end fund balance to total fund balances. Interest is allocated to a fund when specified by either the Ohio Revised Code (in the case of street funds) or by City ordinance. At year-end, the City had 92.9% of its portfolio in cash, 4.4% in federal agencies, and 2.6% in bond-anticipation notes.

FEES, LICENSES, AND PERMITS

Fees, licenses, and permits include fees charged by the City for construction licenses and permits as well as planning, zoning, and architectural fees. Storm drainage, sewer tap-in, and recreational impact fees are also included in this category.

ASSESSMENTS

The City assesses property owners for the installation of, or structural improvements to, various infrastructures within the City. Assessments are first approved by Council and then certified to the County Fiscal Officer upon completion of the project. Property owners may pay for assessments prior to County certification. Unpaid assessments are reported to the County on the second Monday in September and are added to the tax duplicates of the property owners in the following year. In 2025, the City assessed property owners for unpaid sewer bills, delinquent grass mowing fees, and sidewalk repairs. Similar charges will be assessed in 2026.

CHARGES FOR SERVICES

Charges for services come from several sources. Revenue from various programs, Recreation and Aquatics Center memberships, the allocation of Central Dispatch expenditures and sanitary sewer charges comprise this category. The City collects for ambulance services employing an outside processing firm to handle claims. Sanitary sewer rates increased in 2025 and will continue to gradually increase through 2034. *(See Sanitary Sewer Fund for a long-range forecast.)*

FINES AND FORFEITURES

Building fines, traffic and dog fines, and drug and alcohol fines comprise this category. Drug and alcohol fines are used to fund educational programs such as D.A.R.E.

OTHER REVENUE

Other revenue consists of all other revenue accounts. Miscellaneous revenue, donations, deposits, and bond and note sales are categorized as other revenue. Also in this category are the City's share of construction projects that are funded upon the completion of the project.

WHAT COMPRISES EXPENDITURES

SALARIES

Although salary costs are mainly wages and overtime, additional compensation for longevity pay (based on years of service) and bonus pay are also classified as salary. Full-time employees work 2,080 hours per year or 40 hours per week with the exception of the Fire Department that works 2,496 hours annually or 48 hours per week. Part-time employees may work up to 1,300 hours in a year while seasonal employees may only work to a maximum of 1,040 hours annually. Westlake pays employees on a bi-weekly basis.

Beginning in 2020, the Police Department reconfigured their schedules and began working six 12-hour shifts and one 8 hour shift to comprise their 80 hour pay period. The department believes this has led to improved productivity and reduction in over-time hours.

EXPENDITURES (CONTINUED):

The City has seven bargaining units that represent different groups of employees. The Ohio Patrolmen's Benevolent Association (Westlake Patrolmen's, Gold Badge and Civilian Personnel Division) and the International Association of Fire Fighters represent the safety forces. Service workers and City Hall non-administrative personnel are also unionized. All contracts expire in February every three years. Five of the seven unions negotiated their new contracts in 2025. The remaining two unions were still in negotiation at the end of 2025 and are expected to settle in early 2026.

BENEFITS

The City offers employees a comprehensive benefit package. The City is self-insured for health benefits and uses an internal service fund to account for these benefits. Claims are handled by a third party administrator. Funds are transferred monthly from operational costs centers into the Hospitalization Reserve Fund to cover costs. Fund transfers are based on the number of employees multiplied by an average estimated monthly cost that is reviewed annually. The City has established a flexible spending plan allowing employees a payroll deduction to reserve monies for medical and childcare expenditures. A wellness program started in 2015 giving participating employees a discount on their monthly premium contributions. Smokers are given incentives for cessation and employees meeting the body mass index requirement receive additional discounts.

The City contributes to two cost-sharing multiple employer public employee retirement systems. They are the Public Employees Retirement System of Ohio (O.P.E.R.S.) and the Police and Firemen's Disability and Pension Fund of Ohio (OP&F). Both funds provide basic retirement benefits, disability, and survivor benefits based on eligible service credit. Benefits for both plans are established in the Ohio Revised Code. Employees belonging to O.P.E.R.S contribute 10.0% of their annual covered salary to fund pension obligations with the City contributing 14.0%. Police and fire personnel contribute 12.25% of their salary to the Police and Firemen's Disability and Pension Fund while the City contributes 19.5% and 24.0% respectively.

All employees (hired on or after April 1, 1986) and the City respectively contribute 1.45% of their annual salary to cover Medicare costs. Other expenditures that appear in this category include premiums paid to Workers' Compensation, and for life insurance, and clothing allowances for police, fire, civilian police, service workers and members of the City Hall Employees Association.

The following charts summarize the City of Westlake's personnel and the vacant and new positions that were budgeted in 2026. Detailed personnel charts and organizational charts are found in the General Fund section by department with charts also included in the Special Revenue and Proprietary sections.

Personnel Summary												
	Actual 2023			**Actual 2024**			**Actual 2025**			**Budget 2026**		
Dept/Division	**Full Time**	**Part Time**	**Total**	**Full Time**	**Part Time**	**Total**	**Full Time**	**Part Time**	**Total**	**Full Time**	**Part Time**	**Total**
Council	1.0	7.0	8.0	1.0	7.0	8.0	1.0	7.0	8.0	1.0	7.0	8.0
Mayor	1.0	1.0	2.0	1.0	1.0	2.0	1.0	2.0	3.0	1.0	3.0	4.0
Finance	6.0	0.0	6.0	6.3	0.0	6.3	6.3	0.0	6.3	7.3	1.0	8.3
Information Technology	3.0	0.0	3.0	3.0	0.0	3.0	3.0	0.0	3.0	3.0	1.0	4.0
Law	6.0	2.0	8.0	6.0	2.0	8.0	6.0	2.0	8.0	5.0	4.0	9.0
Purchasing	2.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	2.0
Communications	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0
Human Resources	1.0	1.0	2.0	1.0	1.0	2.0	1.0	1.0	2.0	1.0	1.0	2.0
General Government	1.0	0.0	1.0	0.0	0.0	0.0	1.0	0.0	1.0	5.0	0.0	5.0
Total Administration	**22.0**	**11.0**	**33.0**	**21.3**	**11.0**	**32.3**	**22.3**	**12.0**	**34.3**	**26.3**	**17.0**	**43.3**
Planning	3.0	0.5	3.5	3.0	0.5	3.5	3.0	0.5	3.5	4.0	0.5	4.5
Engineering	7.0	5.0	12.0	7.0	5.0	12.0	8.0	5.0	13.0	12.0	5.0	17.0
Inspection	9.0	0.5	9.5	10.0	0.5	10.5	10.0	0.5	10.5	10.0	0.5	10.5
Total Comm Dvlp	**19.0**	**6.0**	**25.0**	**20.0**	**6.0**	**26.0**	**21.0**	**6.0**	**27.0**	**26.0**	**6.0**	**32.0**
Police	61.0	23.0	84.0	57.5	21.0	78.5	61.0	24.0	85.0	70.0	34.0	104.0
Safety Town	0.0	3.0	3.0	0.0	3.0	3.0	0.0	3.0	3.0	0.0	3.0	3.0
Police Levy	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0
Fire	29.0	5.0	34.0	31.0	5.0	36.0	30.0	5.0	35.0	33.0	5.0	38.0
Fire Levy	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0
EMS	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0
Central Dispatch	11.0	2.0	13.0	11.0	2.0	13.0	11.0	2.0	13.0	12.0	4.0	16.0
Total Safety	**122.0**	**33.0**	**155.0**	**120.5**	**31.0**	**151.5**	**123.0**	**34.0**	**157.0**	**136.0**	**46.0**	**182.0**
Recreation Admin	3.4	3.0	6.4	3.4	3.0	6.4	3.4	3.0	6.4	3.3	3.0	6.3
Aquatics-Indoor/Outdoor	1.0	141.0	142.0	2.0	140.0	142.0	2.0	141.0	143.0	2.0	141.0	143.0
Recreation Center	11.1	93.0	104.1	11.1	91.0	102.1	11.1	77.0	88.1	12.5	85.0	97.5
Golf Course	2.0	19.0	21.0	2.0	18.0	20.0	2.0	23.0	25.0	2.0	24.0	26.0
Total Recreation	**17.5**	**256.0**	**273.5**	**18.5**	**252.0**	**270.5**	**18.5**	**244.0**	**262.5**	**19.8**	**253.0**	**272.8**
Community Services	10.0	15.0	25.0	10.0	16.0	26.0	11.0	17.0	28.0	11.0	20.0	31.0
Service Admin	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0
Building Maintenance	1.5	0.0	1.5	1.5	0.0	1.5	0.5	0.0	0.5	1.0	0.0	1.0
City Service	35.0	8.0	43.0	36.5	8.0	44.5	37.5	8.0	45.5	39.0	10.0	49.0
Sanitary/Storm	8.0	0.0	8.0	7.8	0.5	8.3	7.8	0.5	8.3	8.0	0.0	8.0
Parks	3.0	0.0	3.0	3.0	0.0	3.0	3.0	0.0	3.0	3.0	0.0	3.0
Forester	3.0	0.0	3.0	3.0	0.0	3.0	3.0	0.0	3.0	3.0	0.0	3.0
Street Maintenance	3.0	0.0	3.0	3.0	0.0	3.0	3.0	0.0	3.0	3.5	0.0	3.5
Cemetery	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0
Total Service	**55.5**	**8.0**	**63.5**	**56.8**	**8.5**	**65.3**	**56.8**	**8.5**	**65.3**	**59.5**	**10.0**	**69.5**
Total	**246.0**	**329.0**	**575.0**	**247.0**	**324.5**	**571.5**	**252.5**	**321.5**	**574.0**	**278.6**	**352.0**	**630.6**

2026 APPROPRIATIONS - PERSONNEL			SALARY AMOUNT	BENEFIT AMOUNT	TOTAL AMOUNT
NEW POSITIONS					
		Total New (0)	**$ -**	**$ -**	**$ -**
F/T VACANT POSITIONS					
	GENERAL GOVT	1 Senior Administrative Assistant	69,000	5,100	74,100
		3 Administrative Assistants	205,800	160,800	366,600
	FINANCE	1 Financial Analyst	75,400	41,300	116,700
	PLANNING	1 Assistant Planning Director	78,800	42,400	121,200
	ENGINEERING	1 Administrative Assistant	69,400	40,700	110,100
		3 Draftsmen/Inspectors	244,900	128,100	373,000
	POLICE	3 Officers	285,200	165,000	450,200
		2 Secretary	126,500	80,100	206,600
		3 Dispatchers	174,400	117,300	291,700
		1 Jailer	58,200	39,900	98,100
	FIRE	2 Firefighter	170,600	110,700	281,300
		1 Secretary	63,100	39,900	103,000
	FIRE DISPATCH	1 Dispatchers	58,200	39,300	97,500
	RECREATION	1 Assistant Fitness Manager	45,600	36,600	82,200
		1 Recreation Front Desk Clerk	52,000	37,600	89,600
		1 Recreation Custodian	48,300	37,400	85,700
	SERVICE	1 Facilities Manager	74,900	41,200	116,100
		1 Custodian	49,100	37,800	86,900
		1 Service Mechanic	65,800	41,100	106,900
		Total Vacant F/T (29)	**$ 2,015,200**	**$ 1,242,300**	**$ 3,257,500**
P/T VACANT POSITIONS					
	POLICE	2 P/T Patrol Officers	74,700	11,600	86,300
		2 Community Service Officers	59,300	9,200	68,500
		1 P/T Dispatchers	31,600	4,900	36,500
		1 P/T Jailer	36,400	5,600	42,000
	FIRE DISPATCH	1 P/T I Dispatcher	36,400	5,600	42,000
	COMM CTR	1 P/T Clerical	31,900	5,000	36,900
		1 P/T Maintenance	33,700	5,200	38,900
	RECREATION	2 P/T Front Desk	32,900	5,100	38,000
		1 P/T Maintenance	16,500	2,600	19,100
		1 P/T Aquatics	22,800	3,500	26,300
		1 P/T Fitness Aide	9,100	1,400	10,500
		1 P/T Golf Course	15,200	2,400	17,600
		Total Vacant P/T (15)	**$ 400,500**	**$ 62,100**	**$ 462,600**
P/T II VACANT POSITIONS					
	MAYOR	1 Intern	5,000	800	5,800
	TECHNOLOGY	1 Intern	5,200	800	6,000
	LAW	1 Law Clerk	18,400	2,900	21,300
	FINANCE	1 Intern	6,000	900	6,900
	SERVICE	2 Interns	15,000	2,300	17,300
	POLICE	4 P/T Park Patrol Officers	10,700	1,700	12,400
	FIRE DISPATCH	1 P/T II Dispatchers	31,900	9,900	41,800
	COMM CTR	1 P/T II Clerical	4,100	700	4,800
		Total Vacant P/T II (12)	**$ 96,300**	**$ 20,000**	**$ 116,300**
		Total New/Vacant (56)	**$ 2,512,000**	**$ 1,324,400**	**$ 3,836,400**

EXPENDITURES (CONTINUED):

EXPENSES

This category encompasses all City expenditures that are not classified as labor or capital improvements. Expenses are divided into four categories: outside services, supplies and materials, miscellaneous, and debt service expenses.

Numerous expenses are charged to outside services. Contractual services, public utilities, professional services, travel and education, and rents and leases are charged to specific line items. Also included in this category are advertising and printing, repairs and maintenance, subsistence and support, and insurance.

Supplies and materials include vehicle and office supplies, postage, tools, building supplies, concessions, road materials, and other supply items.

Miscellaneous expenses are any miscellaneous expenditure that cannot be classified as outside services, or supplies and materials. Also included in this category are claims, depreciation, licenses, refunds, and petty cash expenses.

Debt service expenses include principal and interest on bonds and notes as well as bond trust, delivery, and rating costs.

CAPITAL IMPROVEMENTS

Expenditures for acquiring or improving fixed assets or for the installation or improvement of infrastructure are capital improvements. Fixed assets are broken into the categories of land, buildings, land and building improvements, machinery and equipment (with a separate category for computer purchases), furniture and fixtures, vehicles, and City owned sewer lines. Fixed asset purchases are recorded by the Finance Department using system software and annual physical inventories are taken. Under GASB 34, all City assets are now depreciated, including infrastructure such as roads, waterlines, and storm sewers.

The City currently defines an asset as property with a useful life beyond one year and valuation of $1,000 or more. Although a policy change to increase the threshold to $5,000 will be proposed in 2026. In 1976, the City established an equipment replacement account within the General Fund. The account is used to create a reserve for major equipment purchases at replacement values. At present, the City designates funds for vehicle and major equipment purchases. The valuations of equipment and vehicles are based on the replacement costs rather than the purchase costs to establish a more accurate method of depreciation.

Capital improvement accounts primarily fund infrastructure construction. Tax monies collected for road repairs, cable television fees, and the reserve for sanitary sewer depreciation may also be utilized. The majority of capital improvements are due to repair and replacement of infrastructure and are financed primarily by the seven capital funds. The City prepares a Five-Year Capital Plan that is included in this document.

EXPENDITURES (CONTINUED):

TRANSFERS/ADVANCES

Funds are often transferred or advanced from one fund to another. Transfers and advances on the expenditure side are always equal to transfers and advances in revenue and do not affect the cash position of the City.

The following chart summarizes expenditures by line item. The City reviews expenditures on an ongoing basis analyzing any large fluctuations in line items in efforts to monitor and controls costs.

TOTAL EXPENDITURES BY ACCOUNT

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Salaries					
511000	Administration	$ 3,890,908.82	$ 4,171,682.98	$ 4,328,714.60	$ 5,377,500.00
512000	General Full-Time	12,392,414.30	13,033,012.30	13,258,599.28	16,143,900.00
512100	Clerical Full-Time	644,002.73	598,646.00	631,234.06	971,100.00
512200	Inspector Full-Time	809,646.45	817,262.89	877,390.59	1,240,500.00
512300	Maintenance Full-Time	313,637.37	352,659.09	373,465.75	527,500.00
512400	Dispatcher Full-Time	815,348.53	865,392.96	901,902.87	1,230,700.00
512500	Jailer Full-Time	186,022.94	150,960.82	178,005.72	250,300.00
512600	Other Full-Time	380,200.66	438,252.25	478,346.99	499,300.00
513000	General Part-Time	20,555.20	22,527.92	20,461.12	24,000.00
513100	Clerical Part-Time	62,954.50	77,302.25	85,191.32	114,000.00
513200	Inspector Part-Time	68,464.16	71,615.34	67,949.82	81,500.00
513300	Maintenance Part-Time	152,795.09	114,212.87	137,632.02	252,500.00
513400	Dispatcher Part-Time	33,709.08	33,840.19	39,964.47	135,900.00
513500	Jailer Part-Time	30,164.43	30,646.31	41,957.35	75,400.00
513600	Other Part-Time	448,285.23	456,856.26	510,895.71	701,200.00
513700	Community Officer	49,033.86	65,308.17	76,860.13	158,300.00
514100	Clerical Seasonal/PT II	36,721.88	37,582.14	43,839.57	140,100.00
514200	Instructor	180,398.05	201,953.72	184,145.27	207,200.00
514300	School Guard	35,545.00	25,669.11	23,265.94	57,400.00
514400	Park Patrol	4,760.51	-	-	10,700.00
514500	Matron	3,112.47	3,435.03	2,824.75	6,000.00
514600	Other Seasonal/PT II	1,043,776.85	1,074,938.47	1,119,881.51	1,316,800.00
514700	Transportation PT II	78,185.79	85,341.91	77,586.14	92,700.00
514800	Maintenance Season/PT II	48,172.20	31,754.33	28,044.09	60,700.00
515000	Overtime	1,470,513.20	1,338,418.51	1,369,800.00	1,622,300.00
517000	Per Diem	-	-	-	50,000.00
518000	Longevity/Bonus	469,058.95	382,376.45	394,942.75	658,300.00
Total Salaries		**23,668,388.25**	**24,481,648.27**	**25,252,901.82**	**32,005,800.00**
Benefits					
521000	Hospitalization	2,495,426.10	2,605,577.78	4,192,127.43	5,576,400.00

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
522000	Pension	3,863,763.30	4,021,984.95	4,222,580.34	5,200,600.00
523000	Medicare	334,587.76	345,717.45	357,275.37	466,850.00
524000	Clothing Allowance	148,517.54	152,435.47	181,859.89	208,700.00
525000	Worker's Compensation	347,798.43	341,048.00	324,489.00	520,000.00
526000	Unemployment Insurance	-	18,068.72	-	20,000.00
527000	Life Insurance	19,458.12	21,349.52	22,211.04	26,000.00
Total Benefits		**7,209,551.25**	**7,506,181.89**	**9,300,543.07**	**12,018,550.00**
Services					
531100	Gas	178,627.36	149,464.72	222,381.02	268,900.00
531200	Electricity	510,798.98	608,146.07	655,562.17	787,900.00
531300	Water	95,627.62	119,255.66	103,232.52	133,400.00
531400	Street Lighting	623,169.95	666,645.01	699,775.93	800,400.00
531500	Telephone/Long Distance	77,862.64	81,882.38	76,184.39	91,900.00
531600	Cell Phones/Pagers	42,264.07	41,058.41	41,890.25	62,600.00
531700	Communication Systems	28,223.85	30,112.13	33,584.39	32,000.00
532100	Architectural/Eng Service	136,661.50	158,531.69	124,857.31	345,100.00
532200	Income Tax Collection	1,216,750.98	1,208,127.29	1,245,007.98	1,260,200.00
532210	Auditor/Treasurer Fees	222,356.24	216,039.41	301,864.95	362,400.00
532220	Board Of Health	225,905.00	252,281.20	273,824.00	307,500.00
532230	Board Of Elections	2,385.07	22,940.88	-	50,000.00
532250	Audit Services	42,148.00	42,968.00	42,344.10	35,000.00
532260	Conversion Services	29,070.00	33,039.50	24,378.00	40,000.00
532270	Income Tax Disb−Schools	368,120.06	662,585.85	275.04	1,300,000.00
532300	Legal Fees	9,868.03	140,961.66	42,452.80	525,000.00
532400	Bank/Appraisal Fees	122,868.20	135,247.02	167,574.87	210,000.00
532500	Hydrant Fees	61,219.04	63,450.72	66,329.90	70,000.00
532600	Application Fees-Commercial	6,239.70	7,034.33	4,904.18	10,000.00
532610	Application Fees-Residential	3,394.28	3,568.67	3,302.98	4,500.00
532700	Administrative Fees	931,144.74	1,112,131.06	1,156,432.99	1,228,800.00
532800	Temporary Labor	50,708.72	45,549.76	38,290.40	94,000.00
532810	Pre-Employment Testing	32,148.00	12,703.00	14,874.00	45,000.00
532850	Independent Contractors	60,303.70	51,966.30	52,634.90	78,000.00
532900	Westshore Enforement Bureau	82,506.42	161,932.74	122,433.90	241,000.00
533100	Meetings/Seminars	75,386.22	84,711.22	105,082.32	214,600.00
533200	Meals/Mileage	3,501.03	8,110.60	7,176.88	10,400.00
533300	Dues	22,591.86	30,458.63	35,528.02	42,700.00
533400	Reference/Books	26,222.96	29,154.72	30,406.96	40,900.00
533500	Schooling	20,587.64	22,088.26	30,055.40	44,000.00
534200	Leases-Miscellaneous	14,409.37	14,626.85	10,986.28	24,500.00
534210	Leases-Riding Carts	25,250.42	29,043.08	28,504.03	31,000.00
535100	Advertising	7,625.94	8,570.88	8,098.25	14,000.00
535200	Promotions	7,564.62	6,692.36	6,234.76	11,000.00
535300	Printing	39,927.96	42,301.53	41,023.37	56,000.00
536100	Building Maintenance	300,334.06	310,049.07	348,909.25	547,000.00
536200	Equipment Maintenance	260,614.34	293,200.51	301,198.99	387,500.00

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
536210	Office Equipment Maintenance	45,443.74	64,377.43	32,680.43	69,900.00
536220	Computer Maintenance	278,072.09	475,124.91	206,460.11	581,600.00
536230	Medical Equipment Maintenance	28,871.70	28,871.70	28,871.70	31,000.00
536300	Vehicle Maintenance	158,093.44	174,519.16	266,044.55	354,500.00
536310	Car Washes	555.00	-	250.00	4,600.00
536320	Radio Maintenance	14,511.14	12,151.31	46,912.53	51,500.00
536340	Vehicle Maintenance Chargeback	671.30	1,418.41	1,529.78	10,000.00
536400	Grounds Maintenance	351,877.45	379,052.18	346,095.20	482,870.00
536410	Irrigation Maintenance	111.13	4,834.35	4,060.83	10,000.00
536420	Pool Maintenance	59,885.07	75,234.06	82,099.39	95,000.00
536440	Hydrant Maintenance	575.15	-	1,145.11	1,200.00
536460	Landfill Maintenance	88,167.11	66,160.69	60,989.50	100,000.00
536470	Haz Mat Handling	2,008.61	5,955.18	8,500.00	8,500.00
536480	Traffic Maintenance	95,780.04	84,826.24	168,300.28	141,100.00
536500	Weapons Maintenance	79,806.35	81,754.23	74,486.16	70,000.00
536600	Rubbish Outsourcing	2,685,704.46	2,133,080.79	2,097,237.46	2,650,000.00
536700	Lift Station Maintenance	5,326.41	184.97	-	20,000.00
537100	Prisoner Sustenance	10,342.97	7,557.44	7,544.90	17,000.00
537200	Prisoner Sustenance-Outside	2,495.89	906.76	1,202.38	17,000.00
538000	Insurance	359,692.00	405,364.00	425,821.00	525,000.00
539000	Miscellaneous Contract	3,016,057.16	3,456,033.10	6,567,328.57	5,478,500.00
Total Services		**13,248,436.78**	**14,364,038.08**	**16,895,157.36**	**20,526,470.00**
Supplies					
541000	Supplies	58,357.75	40,981.40	59,699.49	74,200.00
541100	Building Supplies	47,316.79	56,146.76	50,495.14	88,500.00
541200	Office Supplies	44,893.66	42,793.50	46,763.56	70,100.00
541210	Drafting/Inspector Supplies	1,020.63	2,546.91	1,425.00	2,500.00
541220	Ditch Supplies	5,339.05	(1,124.50)	12,674.57	30,000.00
541300	Medical Supplies	18,489.65	11,778.00	21,335.98	25,500.00
541310	Linens	1,472.60	1,582.68	1,586.87	3,000.00
541400	Postage	55,651.85	69,593.21	86,737.75	96,300.00
541500	Gasoline	420,786.73	387,594.53	411,784.67	566,350.00
541600	Tools	7,575.44	28,942.60	10,100.23	17,800.00
541700	Uniforms	40,147.66	62,602.14	70,797.49	75,800.00
541790	Waves Program Expense	2,288.00	-	-	-
541800	Concession Expenses	9,969.38	8,658.50	8,307.93	12,000.00
541810	Festivals	84,978.74	80,742.14	82,155.09	193,000.00
541820	Sport Programs	46,452.67	50,184.69	43,724.05	82,500.00
541830	Fitness Programs	8,399.50	5,103.80	4,006.00	8,000.00
541840	Aquatics Programs	9,871.30	11,452.78	12,450.76	20,000.00
541870	Misc/Mayor Programs	29,566.68	29,190.53	31,216.72	62,000.00
541900	Fertilizer/Chemicals	74,328.70	72,459.86	69,746.43	103,500.00
542100	Salt	204,160.98	186,807.32	293,783.50	375,000.00
542200	Paint Striping	304,052.80	300,113.71	306,915.92	340,000.00
542300	Road Supplies	65,356.58	40,523.00	75,896.40	76,500.00

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
542400	Sign Material	30,552.87	26,150.50	23,929.32	32,000.00
543000	Community Cafe Supplies	32,051.23	30,596.75	34,075.79	50,500.00
Total Supplies		**1,603,081.24**	**1,545,420.81**	**1,759,608.66**	**2,405,050.00**
Capital					
551000	Furniture & Equipment	435,418.48	102,487.34	396,960.65	385,700.00
551100	Office Equipment	1,896.00	-	-	1,500.00
551110	Furniture/Eq-Treasury	-	-	-	15,000.00
551200	Communication Equipment	4,834.85	39,214.67	2,914.88	2,000.00
551300	Computer Equipment	266,606.75	152,166.27	376,518.97	385,100.00
551500	Recreation Equipment	79,374.38	177,727.95	154,507.01	120,000.00
551600	Vehicles/Large Equipment	1,125,791.44	586,475.45	2,316,050.56	2,341,800.00
552200	Land Improvements	724,046.56	982,276.44	9,464,502.83	1,500,000.00
552400	Building Improvements	857,597.07	439,401.03	878,418.61	9,125,500.00
552410	Weston House	164,944.94	-	49,844.85	-
553100	Sanitary Construction	93,397.64	4,552.15	90,510.72	1,600,000.00
553200	Storm Construction	32,530.00	1,116,975.63	1,029,156.21	1,877,000.00
553300	Water Construction	2,456,862.24	3,186,647.21	848,880.04	-
553400	Road Construction	2,612,937.31	2,389,046.15	2,079,277.12	5,000,000.00
553500	Sidewalk Construction	431,658.16	405,660.34	1,116,215.91	-
553600	Park Construction	18,637.92	226,474.84	221,585.65	220,000.00
553900	Building Construction	11,737.92	13,158.44	2,704.25	120,000.00
Total Capital		**9,318,271.66**	**9,822,263.91**	**19,028,048.26**	**22,693,600.00**
Debt/Trust					
561100	Principal-Bonds-Inside	1,320,000.00	1,355,000.00	1,395,000.00	1,405,000.00
561110	Principal-Bonds-Voted	240,000.00	250,000.00	255,000.00	265,000.00
561200	Principal-Notes	3,000,000.00	2,500,000.00	-	-
561300	Principal-Loans	843,445.58	857,155.04	871,385.73	953,800.00
562100	Interest-Bonds-Inside	1,141,215.40	1,110,370.60	1,067,584.60	1,056,500.00
562110	Interest-Bonds-Voted	205,150.04	193,150.04	180,650.04	167,900.00
562130	Interest-Loans	186,998.29	173,494.51	159,582.59	130,600.00
562200	Interest-Notes	105,000.00	106,250.00	-	-
563000	Bond Counsel/Admin Cost	42,625.00	79,769.00	91,309.32	98,000.00
565000	Bond Issuance Costs	11,600.00	-	-	-
566100	School Distr Compensation	574,808.00	581,406.82	277,974.17	700,000.00
566200	Block K TIF To Trustee	468,206.22	469,943.04	492,396.69	600,000.00
Total Debt/Trust		**8,139,048.53**	**7,676,539.05**	**4,790,883.14**	**5,376,800.00**
Other					
571000	Miscellaneous Expenses	729,995.74	585,342.49	783,703.78	1,526,500.00
571040	Indigent Expenses	7,850.00	-	4,250.00	8,000.00
571100	Medical Expenses	13,750.29	16,571.67	21,567.00	29,500.00
571110	Physicals Expenses	16,506.11	5,794.79	5,637.00	20,500.00
571200	Ordinance Expenses	4,106.13	5,659.49	224.16	7,000.00
571300	Auxiliary Police Expenses	12,508.43	2,070.00	7,212.02	9,800.00

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
571400	Newsletter Expenses	16,085.00	24,846.46	23,116.39	34,000.00
571500	Marge's Fund Expenses	1,722.01	979.99	655.36	2,000.00
571600	Coats/Adopt-A-Family	71.76	219.45	61.96	600.00
572000	Claims	150.00	254.99	496.12	20,000.00
572100	Medical Claims	2,081,425.56	2,744,697.92	3,196,499.09	3,300,000.00
572200	Dental Claims	181,744.07	180,880.90	234,168.63	230,000.00
572300	Pharmacy Claims	469,967.81	481,474.80	701,730.67	750,000.00
572400	Vision Claims	14,268.27	14,976.89	15,363.09	25,000.00
573000	Depreciation Expenses	2,036,500.00	2,451,200.00	2,369,200.00	1,829,400.00
574000	Licenses Expenses	4,540.50	5,167.75	5,098.50	7,500.00
575000	Petty Cash Expenses	650.00	600.00	775.00	1,100.00
576000	Sales Tax Expenses	13,056.01	13,774.96	14,128.10	15,700.00
577000	Refunds	598,724.11	255,136.09	211,158.07	603,000.00
577100	Cabin Refunds	1,800.00	2,400.00	2,800.00	4,000.00
577200	Community Room Refunds	450.00	825.00	1,275.00	3,000.00
577400	Bid Bond Refunds	3,000.00	7,000.00	6,000.00	40,000.00
577750	Planning Refunds	3,478.00	898.00	-	4,000.00
577900	Unclaimed Check Refunds	670.13	210.81	-	5,000.00
578000	Resales Expenses	-	-	-	2,400.00
579000	Reimbursement-Other Funds	4,177,287.98	1,351,486.09	64,055.29	411,000.00
579100	Excess TIF Expense	-	1,646,367.29	1,124,718.47	500,000.00
579500	City's Share Of Construct Expense	2,934,690.67	-	-	-
Total Other		**13,324,998.58**	**9,798,835.83**	**8,793,893.70**	**9,389,000.00**
Transfer/Advances					
581000	Transfers Expenditure	3,238,785.15	4,806,779.23	9,194,888.29	4,877,800.00
582000	Advances Expenditure	150,000.00	1,201,000.00	1,750,000.00	6,300,000.00
583000	Repay Of Advance	3,326,700.00	600,010.00	163,000.00	1,050,000.00
Total Transfer/Advances		**6,715,485.15**	**6,607,789.23**	**11,107,888.29**	**12,227,800.00**
Total Expenditures		**$ 83,227,261.44**	**$ 81,802,717.07**	**$ 96,928,924.30**	**$ 116,643,070.00**

FUND
GENERAL FUNDS

GENERAL FUNDS

The General Fund is the operating fund of the City. All revenues and expenditures not accounted for in other designated funds are recorded in the General Fund. The fund records the largest portion of City revenues and also incurs the greatest expenditures. Income and property tax revenues comprise the largest share of General Fund revenue, although intergovernmental and interest revenues make a major contribution. Although various departmental divisions are operated with special revenue and enterprise funds, the majority of City operations are charged to the General Fund. The General Fund section also includes the auxiliary funds of Safety Town, Equipment Replacement, and Cable Television collectively referred to as General Funds in this section.

CITY OF WESTLAKE, OHIO

FUND
GENERAL FUNDS

COMBINED FUND BALANCE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 87,572,174.99	$ 109,844,795.63	$ 128,154,664.59	$ 135,255,546.80
	Revenue	59,033,533.21	58,327,767.74	59,695,452.19	55,732,121.58
	Total Available Resources	146,605,708.20	168,172,563.37	187,850,116.78	190,987,668.38
	Expenditures	(36,760,912.57)	(40,017,898.78)	(52,594,569.98)	(62,660,320.00)
	Ending Balance	**$ 109,844,795.63**	**$ 128,154,664.59**	**$ 135,255,546.80**	**$ 128,327,348.38**

REVENUE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Taxes	42,991,697.98	43,296,598.32	46,996,285.23	45,551,977.00
	Intergovernmental	789,951.42	726,302.57	799,931.17	768,124.58
	Fees, Licenses, Permits	1,279,914.57	1,326,352.59	1,159,440.78	953,300.00
	Fines and Forfeitures	66,852.78	109,511.87	71,007.68	50,500.00
	Charges for Services	29,500.42	24,089.19	17,270.18	24,000.00
	Assessments	36,651.71	22,328.35	16,274.33	16,000.00
	Interest	5,804,374.11	7,832,400.22	6,813,069.52	4,975,000.00
	Other Revenue	7,664,590.22	4,322,268.79	3,634,507.69	2,328,220.00
	Transfers/Advances	370,000.00	667,915.84	187,665.61	1,065,000.00
	Total Revenues	**59,033,533.21**	**58,327,767.74**	**59,695,452.19**	**55,732,121.58**

EXPENDITURE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Salaries	16,825,661.95	17,539,385.42	18,579,864.33	23,047,700.00
	Benefits	4,057,434.56	4,222,108.25	5,638,536.74	7,561,450.00
	Services	8,862,732.29	9,601,256.41	11,598,787.37	14,141,970.00
	Materials & Supplies	707,823.11	715,506.57	777,791.29	1,102,300.00
	Capital Outlay	1,585,695.23	1,031,127.49	3,488,439.90	4,463,900.00
	Debt	11,125.00	16,052.50	15,750.00	18,000.00
	Miscellaneous	1,991,736.29	2,282,762.14	2,100,300.35	1,840,200.00
	Transfer/Advances	2,718,704.14	4,609,700.00	10,395,100.00	10,484,800.00
	Total Expenditures	**36,760,912.57**	**40,017,898.78**	**52,594,569.98**	**62,660,320.00**

CITY OF WESTLAKE, OHIO

FUND
GENERAL FUND

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 68,761,225.60	$ 89,179,104.17	$ 105,158,397.29	$ 117,468,195.60
	Revenue	56,387,870.98	55,393,701.07	56,804,776.95	53,409,221.58
	Total Available Resources	125,149,096.58	144,572,805.24	161,963,174.24	170,877,417.18
	Expenditures	(35,969,992.41)	(39,414,407.95)	(44,494,978.64)	(60,272,620.00)
	Ending Balance	**$ 89,179,104.17**	**$ 105,158,397.29**	**$ 117,468,195.60**	**$ 110,604,797.18**

REVENUES

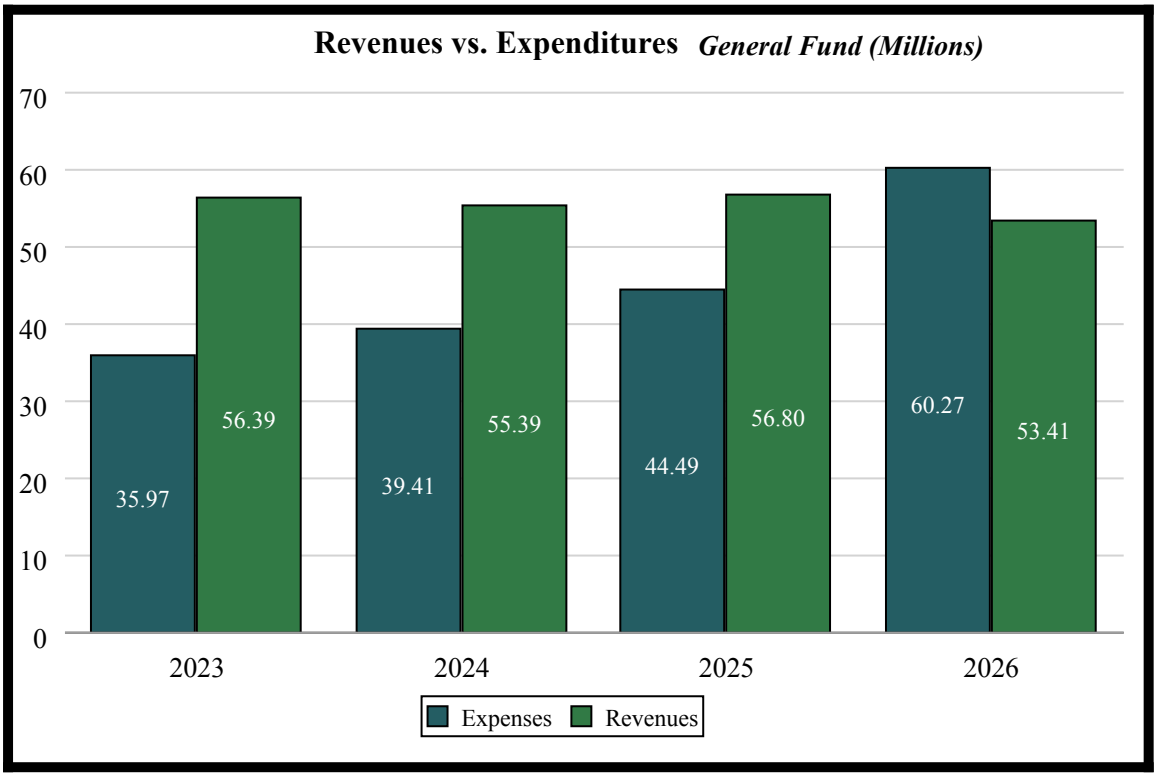
		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
411100	Agricultural/Residential	9,236,085.44	9,361,821.97	11,764,261.98	11,326,882.00
411200	Commerical/Industrial Tax	3,269,241.89	3,342,332.93	3,586,277.95	3,508,510.00
411300	Personal Property Tax	-	-	-	-
411310	CAT Tax	-	-	-	-
411400	Trailer Tax	-	-	-	-
411500	Public Utility Tangible	320,761.00	335,021.78	340,897.30	377,330.00
412100	Income Tax	27,215,308.33	27,098,960.44	27,860,601.80	27,099,000.00
412200	Income Tax Reimbursement	484,386.88	592,470.29	546,752.00	460,700.00
413100	Admissions Tax	304,720.02	315,824.44	399,148.52	275,000.00
413200	Hotel/Motel Tax	761,887.90	827,566.13	722,483.98	715,000.00
421110	Local Govt-County	541,158.95	478,022.10	522,225.38	526,324.58
421120	Local Govt-State	161,729.00	155,999.63	177,407.34	186,600.00
421130	Local Revenue Assistance	-	-	-	-
421200	Inheritance Tax	-	-	-	-
421600	Homestead Real Estate Tax	134,189.75	139,040.22	150,541.95	150,000.00
421710	10% Rollback Res Tax	1,042,613.97	1,060,034.77	1,339,789.29	1,311,644.00
421720	2.5% Rollback Res Tax	222,502.80	223,525.35	285,530.46	327,911.00
421730	10% Rollback Comm Tax	-	-	-	-
421800	Cigarette Tax	826.98	757.81	-	-
422100	Operating Grants	326,251.38	170,274.13	191,989.58	50,000.00
431110	Commercial Bbs Fees	6,098.95	7,035.93	4,750.89	5,200.00
431120	Bldg Appeals & Arch Fees	92,077.37	100,877.47	77,350.68	80,000.00
431130	Building Fines	540.60	1,001.90	1,300.10	500.00
431170	Residential Bbs Fees	3,361.42	3,582.81	3,347.21	3,000.00
431180	Fire Citation Fees	-	-	-	-
431190	False Alarm Fees	-	-	-	-
431210	Planning Fees	11,035.00	8,598.00	9,605.00	7,500.00
431220	Building Review Fees	41,350.77	54,142.33	48,200.77	30,000.00

FUND
GENERAL FUND

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
431230	Abatement Monitoring Fees	3,000.00	2,500.00	1,500.00	1,500.00
431240	Board Of Zoning Appeals Fees	3,300.00	4,800.00	4,250.00	3,000.00
431250	Job Creation Fees	-	500.00	-	-
431310	Council Zoning Fees	1,440.00	135.00	120.00	-
432100	Contr Registration License	151,975.25	163,550.00	152,836.10	100,000.00
432200	Liquor License	80,465.70	85,625.12	93,445.55	50,000.00
432300	Apartment Rental License	17,475.00	27,990.00	17,675.00	17,000.00
432400	Home Rental License	3,900.00	6,260.00	5,655.00	5,000.00
433100	Electrical Permits	75,665.36	77,314.37	69,227.68	50,000.00
433200	Plumbing Permits	55,618.37	63,153.03	55,191.18	40,000.00
433300	Building Permits	172,907.38	204,301.03	146,318.53	90,000.00
433350	Tree Fees	6,750.00	11,250.00	11,003.50	5,000.00
433400	Heating Permits	75,665.94	75,867.04	69,862.08	55,000.00
433500	Miscellaneous Permits	11,011.00	9,711.00	10,368.00	12,000.00
433550	Miscellaneous Building Fees	117.60	11.20	317.05	500.00
433560	House Sale Permits	150.00	110.00	132.00	100.00
433600	Sidewalk Permits	18,412.00	19,665.01	21,315.00	12,000.00
433700	Fire Inspections-Bldg	27,520.93	23,331.70	20,652.87	10,000.00
433800	Fire Inspections-Fire	350.00	400.00	450.00	500.00
433900	Demo Building Fees	1,600.00	1,600.00	1,400.00	1,000.00
441100	Police Court Fines	66,312.18	108,509.97	69,707.58	50,000.00
441200	Police Dog Fines	-	-	-	-
451100	Charges For Services - Solicitor Permit	23,794.17	17,483.24	11,009.43	20,000.00
456100	Recycling Materials	1,033.23	718.90	5,192.00	1,000.00
458100	Comm Ser Activity Charges	5,706.25	6,605.95	6,260.75	4,000.00
458500	Community Cafe	74,268.21	75,205.09	90,946.98	65,000.00
459100	Examinations	2,100.00	-	-	-
459400	Resales	-	-	-	-
459500	Gift Cards Issued	-	-	-	-
459510	Gift Cards Redeemed	-	(23.50)	(55.00)	-
459720	Indigent Revenue	-	-	-	-
461200	Prepaid Special Bond Tax	-	-	-	-
465000	Other Assessments	36,651.71	22,328.35	16,274.33	16,000.00
471000	Interest	5,804,374.11	7,832,400.22	6,813,069.52	4,975,000.00
481100	Cabin Rental	17,801.25	22,352.50	21,548.75	12,000.00
481200	Tower Rental	200,100.07	161,721.04	171,281.12	146,300.00
481250	Market Square Rental	-	56,952.41	57,495.12	-
481300	Community Room Rental	-	-	-	-
481800	Rent-Plhs/Mus/West	50.00	30.00	10.00	-
481900	Leases	-	-	-	20.00

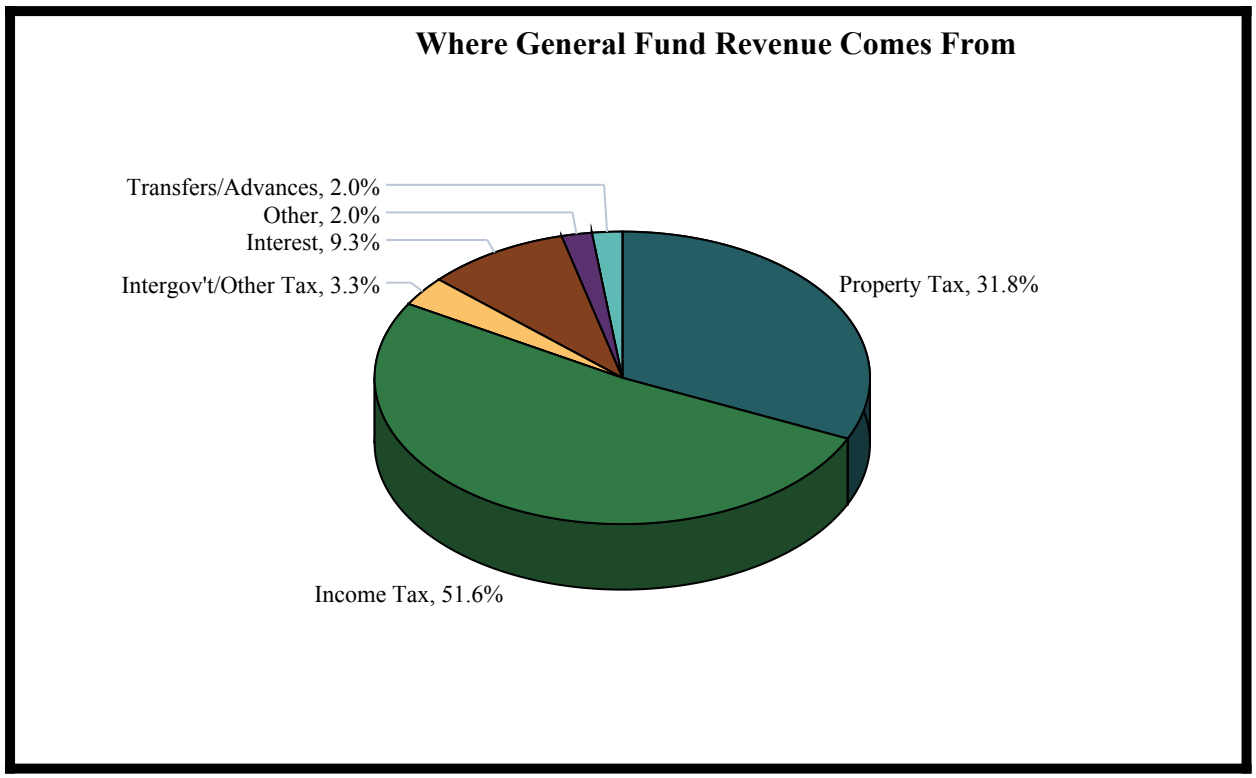
FUND
GENERAL FUND

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
482001	Donation	-	500.00	20,275.83	-
483100	Sale Of Land	-	-	-	-
483300	Sale Of Equipment/Vehicle	2,038.91	2,860.01	3,707.00	1,000.00
484100	Sale Of Plans	-	-	-	-
485100	Reimbursement	4,721,603.94	1,000,792.94	281,540.89	50,000.00
485130	OT Reimbursements	107,838.91	138,484.62	142,429.32	70,000.00
488100	Miscellaneous Income	64,974.32	233,000.65	200,383.10	50,000.00
488400	Sales Tax Revenue	5,770.79	5,897.91	6,852.90	5,200.00
491000	Transfers	-	52,915.84	9,665.61	-
493000	Repay Advance	370,000.00	600,000.00	163,000.00	1,050,000.00
495000	Re From Fund	-	-	-	-
	Total Revenues	**56,387,870.98**	**55,393,701.07**	**56,804,776.95**	**53,409,221.58**



General Fund expenditures (without auxiliary funds) are budgeted to exceed revenues in 2026 by $6.9 million. Revenues were conservatively estimated while expenditures were budgeted at maximum levels. As in the past the City anticipates a much smaller deficit in 2026.

FUND
GENERAL FUND



Income and property taxes will make up 83.4 percent of General Fund revenue (without general auxiliary funds). State, County, and local taxes will comprise 3.3 percent while Repayment of Advances are budgeted at 2.0 percent of revenues. Interest on General Fund cash balances and revenues from Other Sources are budgeted at 9.3 percent and 2.0 percent respectively.

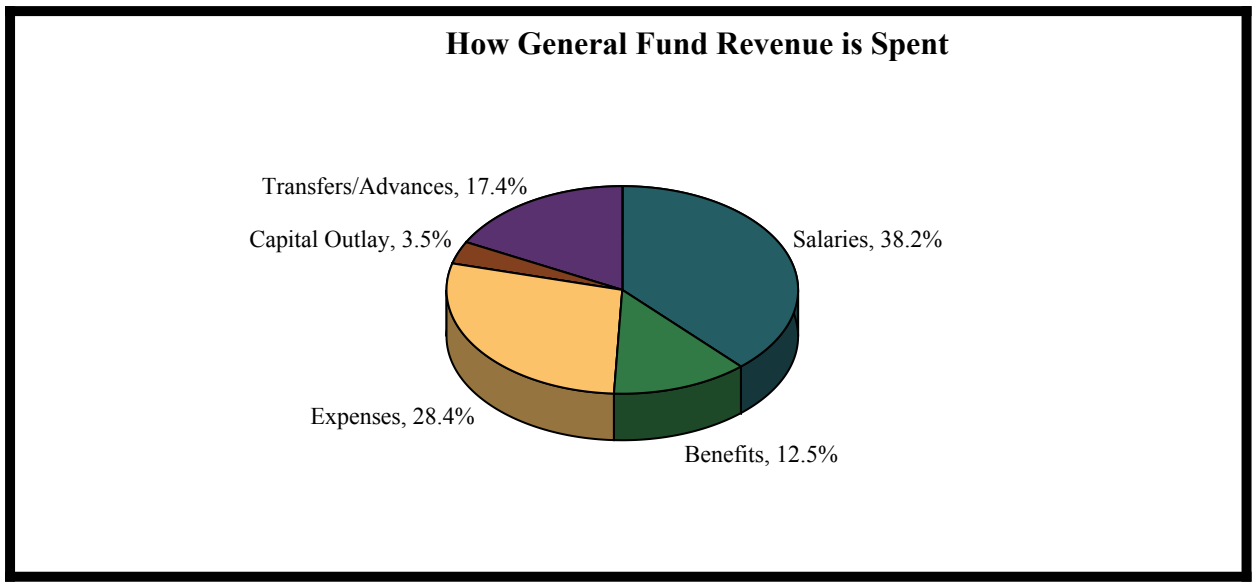
CITY OF WESTLAKE, OHIO

FUND
GENERAL FUND

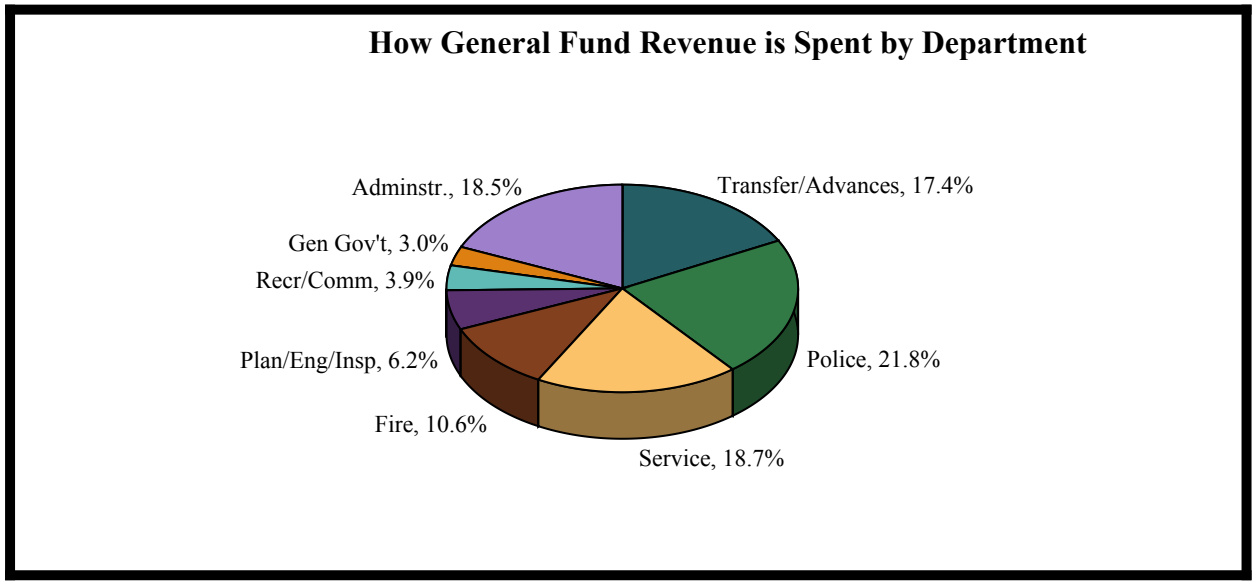
DEPARTMENTAL EXPENDITURES SUMMARY

	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Council	$ 159,144.32	$ 154,931.12	$ 154,603.79	$ 194,700.00
Clerk Of Council	108,052.89	111,103.41	120,117.35	131,200.00
Mayor	300,872.78	331,079.62	401,714.75	492,200.00
Finance	1,588,951.54	1,652,232.45	1,788,024.31	2,034,000.00
Information Technology	912,899.27	1,356,127.86	3,940,448.11	1,401,800.00
Communications	137,593.78	179,687.52	180,451.67	228,700.00
Law	532,693.87	549,240.48	527,696.54	772,100.00
Purchasing	231,842.12	239,054.49	257,019.84	288,800.00
Planning	437,281.12	441,525.65	487,261.30	612,000.00
Bldg & Zoning Appeals	3,361.44	5,182.66	5,031.21	12,100.00
Civil Service	25,370.13	7,358.41	10,454.12	36,950.00
Human Resources	181,739.99	177,375.58	167,733.31	305,000.00
Service Administration	209,242.41	215,640.20	228,824.32	260,900.00
City Service	6,415,170.88	5,847,931.71	6,050,949.85	7,591,400.00
Forester	389,989.39	431,193.28	464,526.25	568,700.00
Snow Removal	90,180.47	100,723.78	214,540.90	347,000.00
Bldg Maint	502,457.74	381,800.98	380,018.70	1,042,600.00
Storm Drain	124,240.85	154,200.90	137,073.40	336,100.00
Leaf Removal	319,302.08	346,267.47	291,042.43	410,400.00
Parks	494,104.47	531,265.01	542,353.06	717,400.00
Miscellaneous	3,405,946.09	5,996,103.14	5,084,827.21	14,410,100.00
Contracts	803,579.83	666,645.01	763,882.95	1,750,400.00
Police	9,766,024.04	9,785,634.44	11,384,184.70	13,852,300.00
Fire	5,303,692.87	5,944,822.63	6,553,618.57	7,062,370.00
Engineering	669,315.38	802,986.66	982,210.13	1,461,900.00
Building	1,070,122.51	1,108,248.08	1,331,870.56	1,464,700.00
Architect	113,037.33	141,463.45	114,641.88	160,000.00
Recreation Administration	384,659.06	412,885.87	462,054.47	534,200.00
Comm Services	1,289,123.76	1,341,696.09	1,467,802.96	1,792,600.00
Total General Fund	**$ 35,969,992.41**	**$ 39,414,407.95**	**$ 44,494,978.64**	**$ 60,272,620.00**

FUND
GENERAL FUND



The City will spend 50.7 percent of General Fund revenues (without auxiliary funds) on salaries and benefits. Expenses will comprise 28.4 percent of expenditures and 3.5 percent is allocated to capital improvements. The City will transfer or advance 17.4 percent of General Fund revenues to other funds.



Safety forces are budgeted at 32.4 percent of the total General Fund budget. The Service Department is anticipated to expend 18.7 percent while administrative services will account for 18.5 percent. The Planning, Engineering and Inspection Departments are together budgeted at 6.2 percent and 3.9 percent will be spent on

FUND
GENERAL FUND

Recreation and Community Services. General government expenditures along with transfers and advances account for 20.4 percent.

The City has projected General Fund balances over the next five years using conservative estimates for revenues and expenditures. The following tables project that the General Fund will maintain a fund balance that is more than sufficient to support three months of operations through 2030. Property tax revenues allocated to the General Fund in 2026 are projected to decrease by 2.7 percent from 2025 levels due to a forecasted lower collection rate. Future increases are projected at 1.0 – 2.0 percent in 2027 through 2030 depending on when the triennial revaluation is scheduled. Future General Fund income taxes are conservatively estimated to decrease by 3.0 percent in 2025 due to the uncertainty of how the new "work from home" income tax rules will continue to impact the City. But, the City has forecasted income taxes to increase by 1.0 percent each year after that. Intergovernmental and other taxes are expected to decrease by 8.5 percent in 2026. Although the City is seeing the hotel & motel tax and the admissions tax revenues returning to normal levels prior to the pandemic, these were conservatively estimated for 2026. Future expenditures are estimated to rise by 3.0 percent annually, which is slightly lower than the historical average increase of 3.9 percent. 2026 expenditures are shown as budgeted.

FUND
GENERAL FUND

GENERAL FUND REVENUE PROJECTIONS					
	2026	**2027**	**2028**	**2029**	**2030**
Total Assessed Valuation	$ 2,206,426,386	$ 2,228,490,650	$ 2,273,060,463	$ 2,295,791,067	$ 2,318,748,978
% increase in assessed valuation	0.3%	1.0%	2.0%	1.0%	1.0%
Collection Rate	0.9673	0.9673	0.9673	0.9673	0.9673
Total City Millage	9.52	9.52	9.52	9.52	9.52
GF MILLAGE	8.02	8.02	8.02	8.02	8.02
GENERAL FUND REVENUE					
Property Tax	$ 17,002,277	$ 17,288,064	$ 17,633,826	$ 17,810,164	$ 17,988,266
INCOME TAX					
Income Tax	27,099,000	27,369,990	27,643,690	27,920,127	28,199,328
Income Tax Reimbursement	460,700	465,290	469,943	474,642	479,389
Total Income Tax	27,559,700	27,835,280	28,113,633	28,394,769	28,678,717
OTHER TAXES/INTERGOVERNMENTAL					
Admissions	275,000	275	275,000	275,000	275,000
County Local Government	526,325	500,000	500,000	500,000	500,000
State Local Government	186,600	160,000	160,000	160,000	160,000
Cigarette	-	800	800	800	800
Sales	5,200	5,200	5,200	5,200	5,200
Hotel/Motel Tax	715,000	700,000	700,000	700,000	700,000
Liquor Licenses	50,000	50,000	50,000	50,000	50,000
Total Other Tax/Intergovt	1,758,125	1,416,275	1,691,000	1,691,000	1,691,000
INTEREST	4,975,000	2,500,000	2,500,000	2,500,000	2,500,000
OTHER					
Inspection Fees	8,200	8,000	8,000	8,000	8,000
Electrical Inspections	50,000	50,000	50,000	50,000	50,000
Building Inspections	95,000	95,000	95,000	95,000	95,000
Plumbing Inspections	40,000	35,000	35,000	35,000	35,000
Heating Inspections	55,000	55,000	55,000	55,000	55,000
Miscellaneous Inspections	13,600	13,600	13,600	13,600	13,600
Building Fines	500	500	500	500	500
Licenses	100,000	90,000	90,000	90,000	90,000
Rental Licenses	22,000	22,000	22,000	22,000	22,000
Sidewalk Permits	12,000	12,000	12,000	12,000	12,000
Fire Inspections/False Alarms	10,500	10,500	10,500	10,500	10,500
Planning Review	30,000	20,000	20,000	20,000	20,000
Planning Fees	7,500	8,000	8,000	8,000	8,000
Zoning Fees	3,000	2,000	2,000	2,000	2,000
Building Appeals\Architect. Fees	80,000	85,000	85,000	85,000	85,000
Miscellaneous Income	51,020	51,000	51,000	51,000	51,000
Abatement/Reimbursements	121,500	121,500	121,500	121,500	121,500
Charges for Services	20,000	20,000	20,000	20,000	20,000
Cabin Rental	12,000	12,000	12,000	12,000	12,000
Tower Rentals	146,300	135,000	135,000	135,000	135,000
Market Square Rental	-	-	-	-	-
Recycling Materials	1,000	800	800	800	800
Community Center Income	4,000	4,000	4,000	4,000	4,000
Community Café	65,000	65,000	65,000	65,000	65,000
Court Fines	50,000	50,000	50,000	50,000	50,000
Repay Advances/Transfers	1,050,000	50,000	3,450,000	270,000	1,205,000
Assessments	16,000	25,000	25,000	25,000	25,000
Grant Income	50,000	50,000	50,000	50,000	50,000
Total Other	2,114,120	1,090,900	4,490,900	1,310,900	2,245,900
TOTAL REVENUE	$ 53,409,222	$ 50,130,519	$ 54,429,358	$ 51,706,833	$ 53,103,882

CITY OF WESTLAKE, OHIO

FUND
GENERAL FUND

GENERAL FUND EXPENDITURE PROJECTIONS					
	2026	*2027*	*2028*	*2029*	*2030*
Council	$ 325,900	$ 335,677	$ 345,747	$ 356,120	$ 366,803
Mayor's Office	492,200	506,966	522,175	537,840	553,975
Communications	288,800	297,464	306,388	315,580	325,047
Human Resources	305,000	314,150	323,575	333,282	343,280
Finance	2,034,000	2,095,020	2,157,871	2,222,607	2,289,285
Information Tech	1,401,800	1,443,854	1,487,170	1,531,785	1,577,738
Law	228,700	235,561	242,628	249,907	257,404
Purchasing	772,100	795,263	819,121	843,695	869,005
Planning	612,000	630,360	649,271	668,749	688,811
Board of Building &Zoning Appeals	12,100	12,463	12,837	13,222	13,619
Police (w/o Transfer)	13,152,300	13,546,869	13,953,275	14,371,873	14,803,030
Fire (w/o Transfer)	6,412,370	6,604,741	6,802,883	7,006,970	7,217,179
Engineering	1,461,900	1,505,757	1,550,930	1,597,458	1,645,381
Inspection	1,464,700	1,508,641	1,553,900	1,600,517	1,648,533
Architect	160,000	164,800	169,744	174,836	180,081
Recreation Administration	534,200	550,226	566,733	583,735	601,247
Community Services	1,792,600	1,846,378	1,901,769	1,958,822	2,017,587
Service Administration	260,900	268,727	276,789	285,092	293,645
Building Maintenance	1,042,600	1,073,878	1,106,094	1,139,277	1,173,455
City Service	7,591,400	7,819,142	8,053,716	8,295,328	8,544,188
Snow Removal	347,000	357,410	368,132	379,176	390,552
Leaf Removal	410,400	422,712	435,393	448,455	461,909
Storm Drainage	336,100	346,183	356,568	367,266	378,284
Parks	717,400	738,922	761,090	783,922	807,440
Forester	568,700	585,761	603,334	621,434	640,077
Civil Service	36,950	38,059	39,200	40,376	41,588
General Government	5,275,300	5,433,559	5,596,566	5,764,463	5,937,397
Contracts	1,750,400	1,802,912	1,856,999	1,912,709	1,970,091
Charter Review	-	-	-	-	-
EXPENDUITURES	**$ 49,787,820**	**$ 51,281,455**	**$ 52,819,898**	**$ 54,404,495**	**$ 56,036,630**
TRANSFERS/ADVANCES	10,484,800	9,929,800	6,354,800	3,454,800	3,454,800
TOTAL EXPENDITURES	**$ 60,272,620**	**$ 61,211,255**	**$ 59,174,698**	**$ 57,859,295**	**$ 59,491,430**

CITY OF WESTLAKE, OHIO

FUND
GENERAL FUND

CITY OF WESTLAKE
FIVE-YEAR PROJECTION
GENERAL FUND BALANCES

YEAR	BEGINNING BALANCE	TOTAL REVENUE	RESOURCES AVAILABLE	TOTAL EXPEND	ENDING BALANCE	90 DAY EXPEND	MONTHS OF GENERAL BUDGETARY RESERVE
2023	68,761,225	56,387,871	125,149,096	35,969,992	89,179,104	8,992,498	29.75
2024	89,179,104	55,393,701	144,572,805	39,414,408	105,158,397	9,853,602	32.02
2025	105,158,397	56,804,780	161,963,177	44,494,979	117,468,199	11,123,745	31.68
2026	117,468,199	53,409,222	170,877,420	60,272,620	110,604,800	15,068,155	22.02
2027	110,604,800	50,130,519	160,735,319	61,211,255	99,524,065	15,302,814	19.51
2028	99,524,065	54,429,358	153,953,423	59,174,698	94,778,725	14,793,675	19.22
2029	94,778,725	51,706,833	146,485,558	57,859,295	88,626,263	14,464,824	18.38
2030	88,626,263	53,103,882	141,730,145	59,491,430	82,238,715	14,872,858	16.59

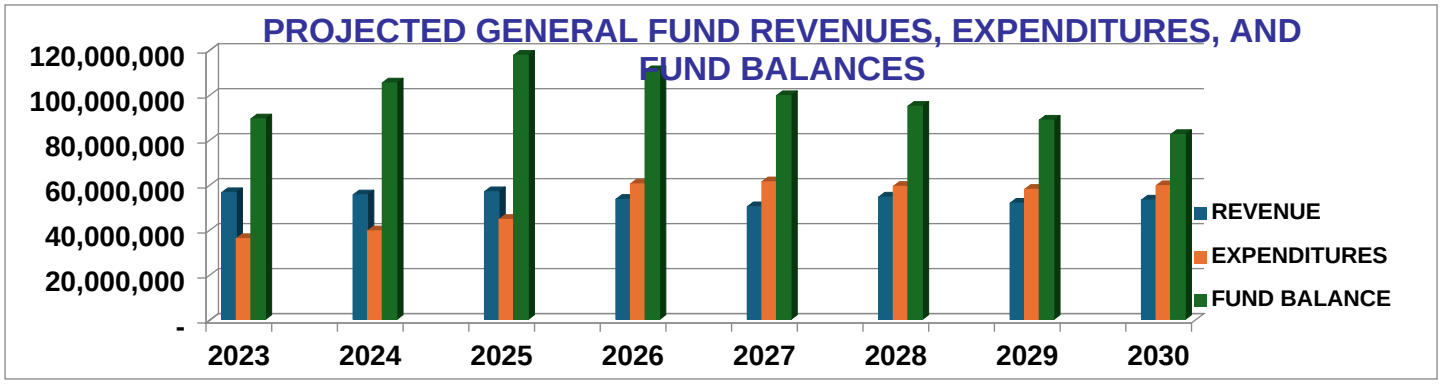
FUND
GENERAL FUND

CITY OF WESTLAKE TRANSFERS AND ADVANCES GENERAL FUND		
2026	Advance to Community Center Activities	50,000
	Advance to Meadowood	5,250,000
	Advance to Hospitalization	1,000,000
	Transfer to Juvenile Diversion	45,000
	Transfer to WAC/Peterson Pool	125,000
	Transfer to Recreation Center	450,000
	Transfer to Compensated Absences	1,500,000
	Transfer to Cemetery/Safety Town	125,000
	Transfer to Police/Fire Pension	1,350,000
	Transfer to Central Dispatch	475,000
	Transfer to OPWC	114,800
		$ 10,484,800
2027	Advance to Community Center Activities	50,000
	Advance to Meadowood	50,000
	Advance to Recreation Improvement Fund	6,000,000
	Advance to Sidewalk Repairs	800,000
	Transfer to Compensated Absences	800,000
	Transfer to Cemetery/Safety Town	115,000
	Transfer to Police/Fire Pension	1,600,000
	Transfer to Central Dispatch	400,000
	Transfer to OPWC	114,800
		$ 9,929,800
2028	Advance to Community Center Activities	50,000
	Advance to Meadowood	50,000
	Transfer to Compensated Absences	1,000,000
	Transfer to Cemetery/Safety Town	115,000
	Transfer to Police/Fire Pension	1,700,000
	Transfer to Central Dispatch	425,000
	Transfer to Sidewalk Repairs	2,900,000
	Transfer to OPWC	114,800
		$ 6,354,800
2029	Advance to Community Center Activities	50,000
	Advance to Meadowood	50,000
	Transfer to Compensated Absences	1,000,000
	Transfer to Cemetery/Safety Town	115,000
	Transfer to Police/Fire Pension	1,700,000
	Transfer to Central Dispatch	425,000
	Transfer to OPWC	114,800
		$ 3,454,800
2030	Advance to Community Center Activities	50,000
	Advance to Meadowood	50,000
	Transfer to Compensated Absences	1,000,000
	Transfer to Cemetery/Safety Town	115,000
	Transfer to Police/Fire Pension	1,700,000
	Transfer to Central Dispatch	425,000
	Transfer to OPWC	114,800
		$ 3,454,800

FUND
GENERAL FUND

In 2026, the City plans to transfer $5.3 million from the General Fund to the Meadowood Golf Course Fund to help fund the construction of a new practice facility. The City has also budgeted to transfer $1.5 million from the General Fund to the Compensated Absence Fund based on anticipated retirements, along with an additional $800,000 to $1.0 million per year for the next four years. Beginning in 2021, the City began a four-year City-wide sidewalk improvement project. Between 2021 and 2027, the City will have advanced a total of $4.2 million to the Sidewalk Repair Fund. The Sidewalk Repair Fund started repaying the advances previously made beginning in 2023 upon receipt of the assessment payments. Since the project is only expected to be funded 45 percent by the residents, the General Fund will transfer the City's share of the cost in the amount of $2.9 million back to the Sidewalk Repair Fund in 2028 when the project is finalized and the advances have been repaid.

	CITY OF WESTLAKE REPAY OF ADVANCES GENERAL FUND	
2026	Repay Advance-Community Services	50,000
	Repay Advance-Hospitalization	1,000,000
		$ 1,050,000
2027	Repay Advance-Community Services	50,000
	Repay Advance-Sidewalk Repairs	-
		$ 50,000
2028	Repay Advance-Community Services	50,000
	Repay Advance-Sidewalk Repairs	3,400,000
		$ 3,450,000
2029	Repay Advance-Community Services	50,000
	Repay Advance-Sidewalk Repairs	220,000
		$ 270,000
2030	Repay Advance-Community Services	50,000
	Repay Advance-Rec Improvement	1,000,000
	Repay Advance-Sidewalk Repairs	155,000
		$ 1,205,000

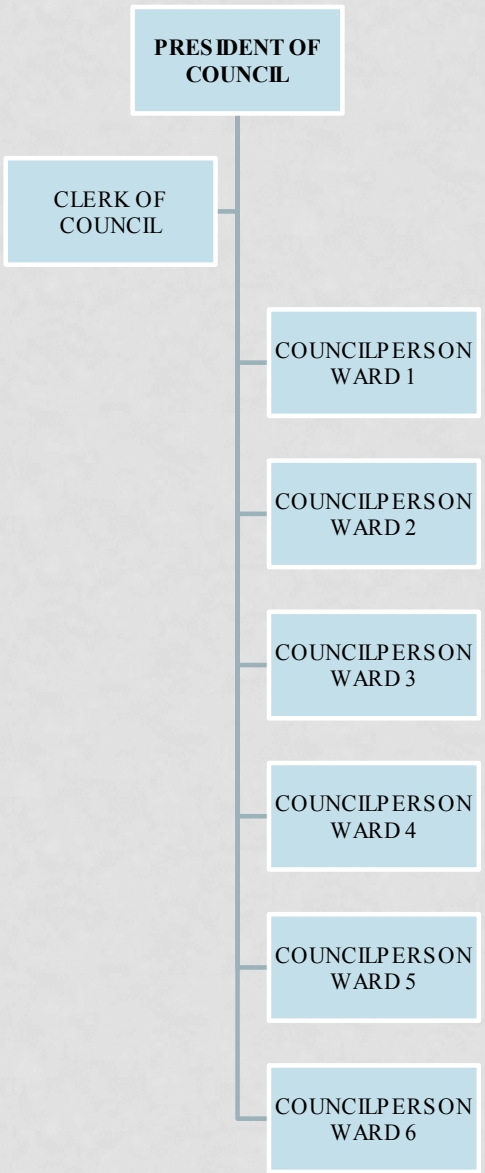


COUNCIL

Mission Statement

The City of Westlake strives to maintain quality and integrity through a commitment to excellence in representation for the benefit of the citizenry.

ORGANIZATIONAL CHART
CITY COUNCIL



FUND 1000 **DEPARTMENT**
GENERAL FUND COUNCIL

DESCRIPTION

All legislative powers of the City are vested in a seven-member Council consisting of a President elected at large and six ward Council members each elected for four-year terms. Elections for Council took place on November 4, 2025. Five incumbent members were re-elected, and a new Councilmembers for Wards 3 and 4 were elected. Council originates, introduces, and passes ordinances and resolutions, adopts the annual budget, provides for financial audits by the State, authorizes the issuance of bonds under state law, and performs such duties and exercises as granted under the City Charter and State law. A majority vote by the members of Council is needed to pass all legislation although certain actions require a super-majority. Council meets the first and third Thursday of each month and may recess for one month in July or August as set forth in the Charter. A Clerk of Council is appointed by a majority of the Council and assists by managing the Council office, attending all Council meetings, documenting all official actions, maintaining records, and posting and serving notices as required by law.

The Department has two cost centers, 100111 for Council-General and 100112 for Clerk of Council. The Clerk of Council has completed her Certified Municipal Clerk as well as her Master Municipal Clerk accreditations. Surface Pros have been issued to Council and the Clerk to transition to paperless packets in keeping with the City's LEAN initiatives.

GOALS

- To increase skills, knowledge and experience so as to maintain a high level of service to the Council members, the administration and the general public
- To facilitate efficient research and retrieval of documents by entering all permanent official records into a database accessible to all City employees and the general public on the City's website
- To improve internal communications between the legislative and administrative branches within the City eliminating misunderstandings and leading to improved efficiency
- To improve external communications and outreach between the City Council and the residents and businesses of the City in an effort to inform and educate the constituency of municipal matters

FUND 1000 GENERAL FUND

DEPARTMENT COUNCIL

KEY OBJECTIVES

- To continue taking relevant education courses and attending conferences and meetings offered by local, state, and international Municipal Clerk's associations
- To continue OnBase data management and scanning all meeting minutes and legislation
- To increase written communication between Council and the administration, to have departments share departmental staff minutes with Council and to present more departmental reports in the Council caucus meeting prior to the Council meeting
- To increase external written, electronic and other forms of communications about City Council activities and events as well as general activities of the City

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Number of records in OnBase	22,787	22,935	23,117	23,317

PERSONNEL SCHEDULE

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
	CLERK	1	1	1	1
	MEMBERS-COUNCIL	7	7	7	7
	Total Personnel	**8**	**8**	**8**	**8**

FUND 1000 **DEPARTMENT**
GENERAL FUND COUNCIL

EXPENDITURES (111)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	124,800.00	124,800.00	124,800.00	124,800.00
522000	Pension	17,471.76	17,471.76	17,471.76	17,500.00
523000	Medicare	1,809.84	1,809.84	1,809.84	1,900.00
533100	Meetings/Seminars	-	400.00	400.00	1,000.00
535100	Advertising	832.50	135.00	120.00	1,500.00
535300	Printing	10,364.04	6,613.89	7,119.13	10,000.00
536220	Computer Maintenance	-	-	-	1,000.00
539000	Miscellaneous Contract	713.71	407.03	1,587.47	22,000.00
541200	Office Supplies	450.77	514.42	478.12	1,000.00
541400	Postage	246.75	72.22	153.57	4,000.00
571000	Miscellaneous Expenses	738.95	774.96	663.90	8,000.00
571200	Ordinance Expenses	1,716.00	1,932.00	-	2,000.00
	Total Expenditures	**159,144.32**	**154,931.12**	**154,603.79**	**194,700.00**

EXPENDITURES (112)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	81,855.53	84,314.98	88,466.78	92,200.00
515000	Overtime	2,244.21	2,060.33	2,830.90	3,000.00
518000	Longevity/Bonus	3,538.00	3,488.00	2,938.00	5,100.00
521000	Hospitalization	6,832.08	6,832.08	11,102.18	12,000.00
522000	Pension	12,003.32	12,321.84	13,010.98	13,500.00
523000	Medicare	1,259.75	1,291.99	1,348.51	1,500.00
533100	Meetings/Seminars	-	-	100.00	1,000.00
536220	Computer Maintenance	-	400.74	-	2,000.00
571000	Miscellaneous Expenses	320.00	393.45	320.00	900.00
	Total Expenditures	**108,052.89**	**111,103.41**	**120,117.35**	**131,200.00**

FUND 1000
GENERAL FUND

DEPARTMENT
COUNCIL

City Hall

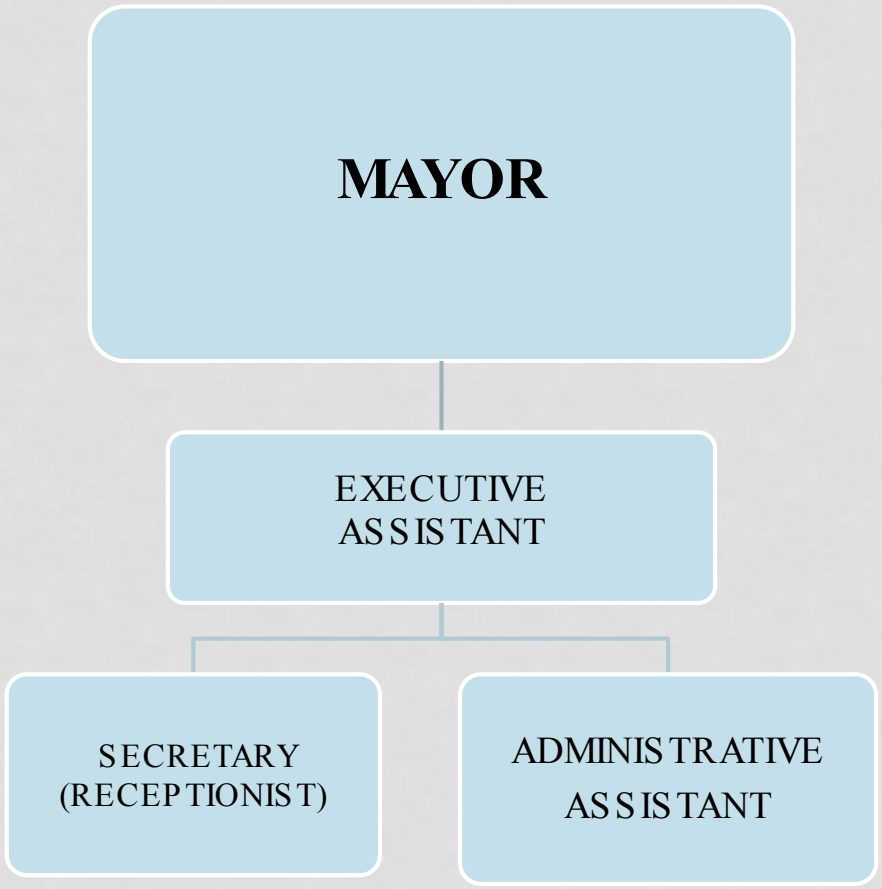


MAYOR'S OFFICE

Mission Statement

The Mayor's Office will be sensitive, responsive, and effective in working to meet the needs of the residents while maintaining and managing fiscal responsibility of the City's resources.

ORGANIZATIONAL CHART
MAYOR'S OFFICE



FUND 1000 GENERAL FUND

DEPARTMENT MAYOR

DESCRIPTION

The chief executive powers of the City are vested in the Mayor. As administrator, he appoints all department heads and is ultimately responsible for the operation of all departments and divisions. He is the official and ceremonial head of government. The Mayor is the chief conservator of the peace within the City and must see that all laws, ordinances, and resolutions are obeyed and enforced. He is an ex-officio member of Council with the right to introduce ordinances and resolutions and discuss with Council all pending legislation. Mayor Dennis M. Clough has served ten terms and was reelected for his eleventh term on November 5, 2025. An Executive Assistant assists the Mayor. A Receptionist and four Administrative Assistants are budgeted in the General Government cost center. The Mayor hopes to enhance efficiency and the delivery of services while reducing costs through use of the LEAN philosophy throughout all departments.

GOALS

- To use the City's website as a tool to disseminate City information and provide access to various services
- To improve communications and access to public activities through social media

KEY OBJECTIVES

- To further improve the City's website to make it user friendly and attractive and provide the tools to access information, process payments, and communicate within the City
- To expand the City's presence on social media through such sites as Facebook and LinkedIn

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Number of visits to the City's web page	1,611,410	2,353,143	2,587,612	2,812,400
Number of Facebook followers	5,217	5,700	6,387	6,950
Number of LinkedIn followers	1,541	1,548	1,623	1,710
Number of Nixle/Everbridge Subscribers	7,391	13,091	15,342	16,875

FUND 1000 **DEPARTMENT**
GENERAL FUND MAYOR

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	MAYOR	1	1	1	1
	EXECUTIVE ASSISTANT TO THE MAYOR	1	1	1	1
	PART-TIME II/SEASONAL	-	-	1	2
	Total Personnel	**2**	**2**	**3**	**4**

EXPENDITURES (113)

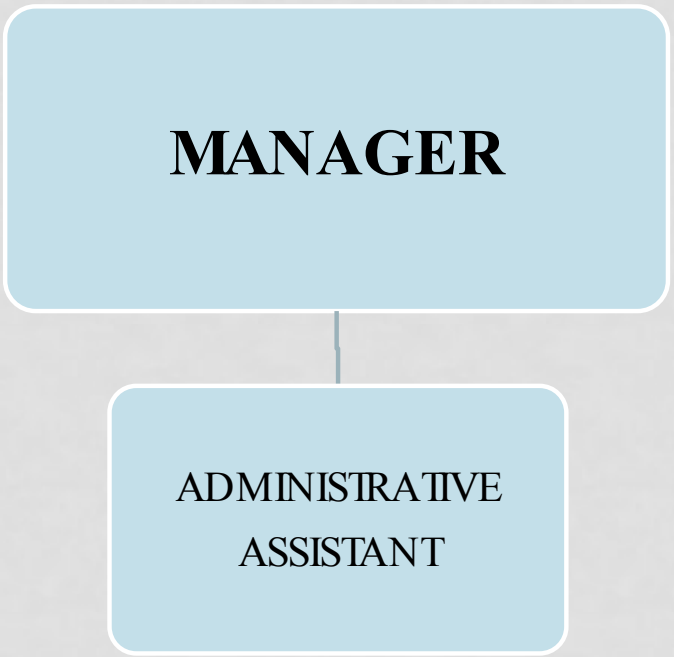
		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
511000	Administration	213,972.19	227,109.23	260,347.31	292,000.00
514100	Clerical Seasonal/PT II	-	-	10,882.50	37,500.00
518000	Longevity/Bonus	10,359.37	10,556.25	9,897.85	13,100.00
521000	Hospitalization	11,465.28	12,777.78	44,956.08	48,500.00
522000	Pension	30,929.12	32,768.20	38,945.14	47,300.00
523000	Medicare	643.90	747.41	1,222.20	2,100.00
531600	Cell Phones/Pagers	-	-	368.94	500.00
533100	Meetings/Seminars	8,988.62	19,007.59	8,511.75	18,000.00
533300	Dues	6,687.36	10,080.36	10,750.36	12,000.00
536210	Office Equipment Maintenance	329.11	525.16	498.85	500.00
536300	Vehicle Maintenance	1,695.90	273.14	2,904.13	2,300.00
541200	Office Supplies	2,054.60	2,253.38	626.43	2,000.00
541400	Postage	137.01	42.22	85.98	400.00
541500	Gasoline	2,317.84	2,082.41	2,125.52	3,000.00
551300	Computer Equipment	-	-	4,000.82	-
571000	Miscellaneous Expenses	902.35	129.00	1,666.73	3,500.00
571200	Ordinance Expenses	2,390.13	3,727.49	224.16	5,000.00
573000	Depreciation Expenses	8,000.00	9,000.00	3,700.00	4,500.00
	Total Expenditures	**300,872.78**	**331,079.62**	**401,714.75**	**492,200.00**

HUMAN RESOURCES

Mission Statement

To provide employees with a stable work environment with equal opportunities for learning and personal growth that encourages them to serve the community and work with each other in an efficient and responsible manner.

ORGANIZATIONAL CHART HUMAN RESOURCES



FUND 1000 **DEPARTMENT**
GENERAL FUND HUMAN RESOURCES

DESCRIPTION

The City of Westlake's Human Resources Department is responsible for City's recruitment and selection procedures, workplace safety training, employee and labor relations, compliance with labor laws training and opportunities for training and development. The Department is committed to advancing the City's position as the best managed City in the west shore area by providing strategic, innovative and flexible policies, practices and programs that are fair, ethical and legally compliant. A Human Resource Manager handles personnel issues. An Administrative Assistant assists the Manager. The department has budgeted for training and human resources consulting in 2026.

GOALS

- Continue to update Employee Handbook and forms as needed
- To keep management and employees updated through appropriate training on personnel issues
- Assure each position has a comprehensive description and classification

KEY OBJECTIVES

- To update the handbook, forms
- To train all employees for Ethics, Family Medical Leave ,Workplace Harassment and Diversity Training
- To review and update all job classifications and descriptions

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
% of handbook updated	0%	0%	100%	100%
% of employees trained	20%	90%	100%	100%
% of job descriptions updated	10%	90%	100%	100%
% of classifications updated	10%	50%	100%	100%

FUND 1000 GENERAL FUND

DEPARTMENT HUMAN RESOURCES

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	ADMINISTRATIVE ASSISTANT	1	1	1	1
	HUMAN RESOURCE MANAGER	1	1	1	1
	Total Personnel	**2**	**2**	**2**	**2**

EXPENDITURES (165)

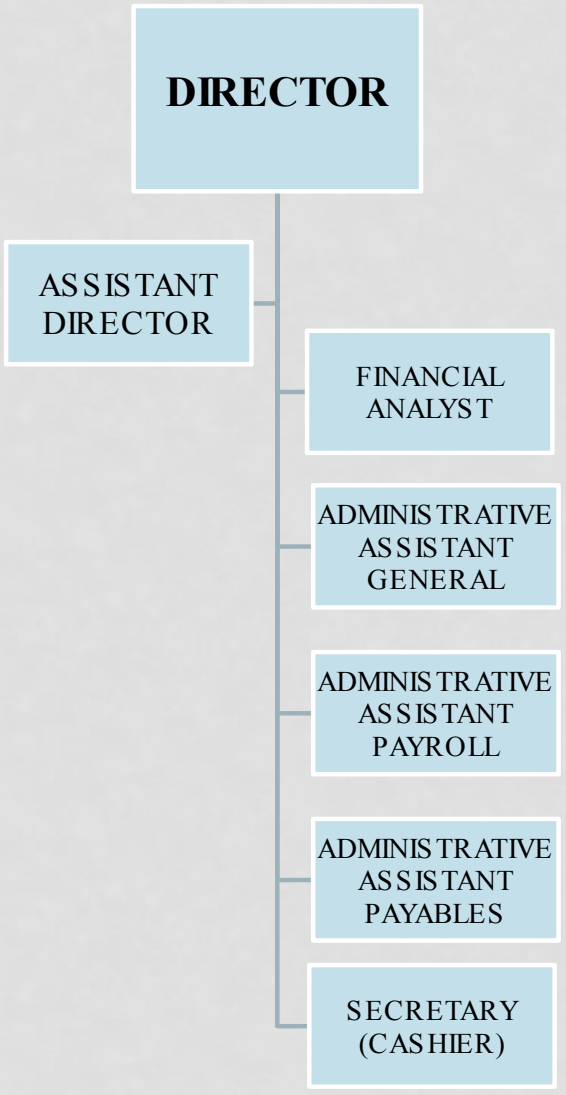
		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
511000	Administration	133,043.22	123,270.16	128,809.93	205,100.00
514100	Clerical Seasonal/PT II	-	-	-	5,000.00
515000	Overtime	-	-	34.07	100.00
518000	Longevity/Bonus	2,500.00	1,800.00	1,450.00	5,600.00
521000	Hospitalization	11,465.28	11,132.64	-	28,400.00
522000	Pension	18,625.99	17,257.88	18,038.13	29,900.00
523000	Medicare	1,946.81	1,795.61	1,889.18	3,200.00
531600	Cell Phones/Pagers	487.92	490.69	491.76	800.00
533100	Meetings/Seminars	744.00	535.00	1,313.00	3,500.00
533400	Reference/Books	-	414.00	-	500.00
536220	Computer Maintenance	217.61	1,072.02	281.70	2,000.00
539000	Miscellaneous Contract	5,000.00	7,000.00	7,000.00	7,000.00
541200	Office Supplies	215.65	206.67	218.09	500.00
541400	Postage	57.51	58.99	39.51	400.00
551000	Furniture & Equipment	-	3,176.25	-	-
571000	Miscellaneous Expenses	106.00	864.00	837.94	2,000.00
571100	Medical Expenses	5,830.00	6,801.67	5,830.00	11,000.00
573000	Depreciation Expenses	1,500.00	1,500.00	1,500.00	-
	Total Expenditures	**181,739.99**	**177,375.58**	**167,733.31**	**305,000.00**

FINANCE DEPARTMENT

Mission Statement

The mission of the Finance Department is to accurately account for all receipts and disbursements, to invest all available funds responsibly while maximizing returns, to fully represent the City in all financial matters and to abide by all mandates governing proper municipal financial control.

ORGANIZATIONAL CHART
FINANCE DEPARTMENT



FUND 1000 **DEPARTMENT**
GENERAL FUND FINANCE

DESCRIPTION

The Director of Finance is the chief fiscal officer of the City. The Finance Department has the responsibility to accurately record all receipts and disbursements, all assets and liabilities, and to keep an accurate account of taxes and assessments. The Director assists the Mayor and Council in the preparation of the annual budget and in all other financial matters. All purchase orders and contracts are reviewed and approved by the Director. The department collects and invests all monies for the City and makes all necessary disbursements on the City's behalf. Besides accounts receivable and accounts payable, the department prepares payroll, records sewer billings, and oversees the perpetual and physical inventories of fixed assets. The department is comprised of an Assistant Director, a Financial Analyst, an Accounting Administrative Assistant, a Payroll Administrative Assistant, a Payables Administrative Assistant, and a Cashier. (Note: Half of the Cashier's salary and one fourth of the Accounting Administrative Assistant and Assistant Director's salaries are charged to the Sewer cost center based on duties). The department oversees all health insurance and liability insurance matters. Late in 2021 the department began the process, with the assistance of the Government Finance Officers Association (GFOA), to upgrade its financial software. In 2024 a decision was made on a new enterprise resource planning (ERP) system and the City began the implementation process. The new software will enable the department to proceed with online purchase order approval, payroll integration, and enhanced financial reporting. The City went "live" with the ERP system January 2026. The Human Capital Management (HCM) portion of the software is expected to go live in third quarter of 2026. The department has budgeted to add another full-time Financial Analyst position to the staff.

GOALS

- To increase efficiency through expanded data storage and retrieval
- To reduce the amount of manual processes and paperwork generated by the department
- To reduce processing costs within the department
- To offer expanded options to residents for making payments and otherwise communicating with the various city departments

FUND 1000 GENERAL FUND

DEPARTMENT FINANCE

KEY OBJECTIVES

- To use the new ERP in conjunction with OnBase Document system to manage document storage
- To increase overall efficiencies by automating document flow for purchase requisitions, purchase orders, accounts payable, utility billings and payroll
- To process vendor payments using ACH versus paper checks
- To provide more online tools and mobile device access to residents

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Number of financial record types currently stored in OnBase storage	11	11	11	12
% of departments integrating purchase order processing into financial software	0%	0%	0%	100%
% of vendors payments processed by ACH	0%	0%	0%	50%
# of payment types paid by mobile device	0	0	0	1

PERSONNEL SCHEDULE

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
	ADMINISTRATIVE ASSISTANT	2.75	3	3	3
	ASSISTANT DIRECTOR	0.75	0.75	0.75	0.75
	DIRECTOR	1	1	1	1
	FINANCIAL ANALYST	1	1	1	2
	SECRETARY-CLASS	0.50	0.50	0.50	0.50
	PART-TIME II/SEASONAL	-	-	-	1
	Total Personnel	**6**	**6.25**	**6.25**	**8.25**

FUND 1000 **DEPARTMENT**
GENERAL FUND FINANCE

EXPENDITURES (120)

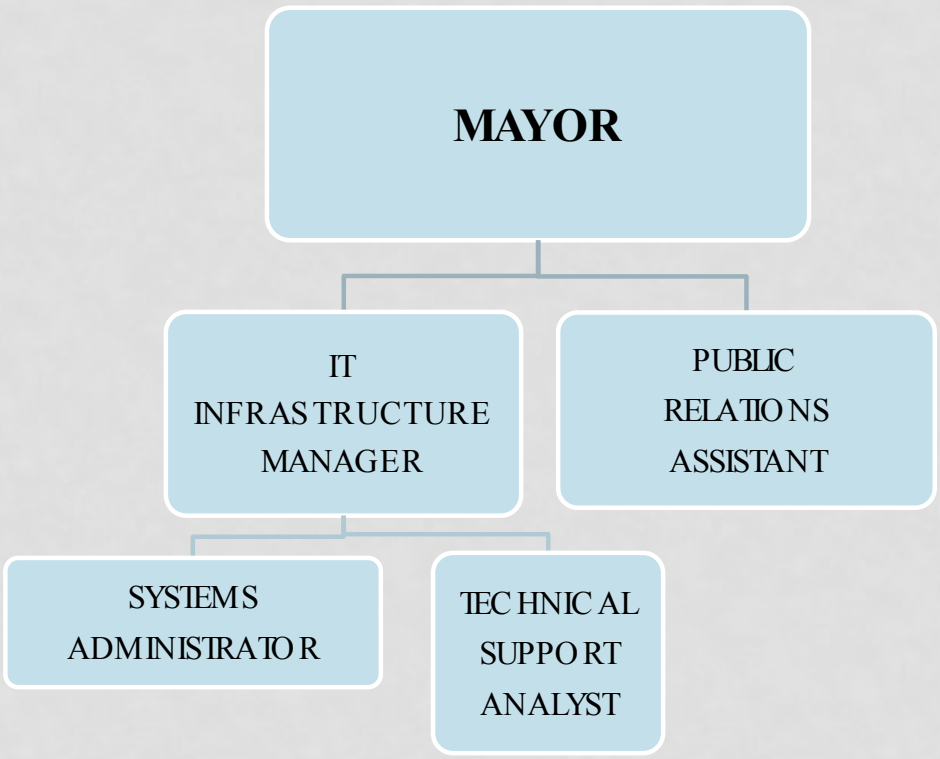
		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
511000	Administration	442,319.41	491,508.27	516,408.75	631,800.00
512100	Clerical Full-Time	28,609.30	29,674.93	31,378.00	33,000.00
514100	Clerical Seasonal/PT II	-	-	-	6,000.00
518000	Longevity/Bonus	10,088.26	11,467.04	8,675.00	15,900.00
521000	Hospitalization	69,782.96	68,561.62	112,423.50	148,000.00
522000	Pension	66,299.46	73,549.21	76,851.31	95,000.00
523000	Medicare	6,810.54	7,564.27	7,834.50	10,000.00
524000	Clothing Allowance	175.00	175.00	325.00	300.00
532200	Income Tax Collection	809,115.69	804,464.07	826,849.38	835,000.00
532400	Bank/Appraisal Fees	122,868.20	135,247.02	167,574.87	210,000.00
533100	Meetings/Seminars	3,554.40	6,036.74	6,010.44	9,000.00
533300	Dues	505.00	502.50	825.00	800.00
535100	Advertising	26.25	26.25	26.25	100.00
535300	Printing	10,308.00	10,990.10	11,592.50	12,500.00
536210	Office Equipment Maintenance	2,198.83	1,544.19	2,894.61	3,000.00
536220	Computer Maintenance	4,243.82	-	119.98	1,000.00
541200	Office Supplies	3,305.74	1,989.43	4,724.87	6,600.00
541400	Postage	6,359.38	6,640.34	8,522.95	8,500.00
551300	Computer Equipment	-	-	3,583.74	5,000.00
571000	Miscellaneous Expenses	1,381.30	1,791.47	1,403.66	2,500.00
573000	Depreciation Expenses	1,000.00	500.00	-	-
	Total Expenditures	**1,588,951.54**	**1,652,232.45**	**1,788,024.31**	**2,034,000.00**

TECHNOLOGY DEPARTMENT

Mission Statement

The Technology Department will provide the highest quality technology-based services in the most cost effective manner needed to aid in the effective delivery of technical services that support the business needs of the City. The department is a vital part of the organization, providing efficient ways for employees to do their jobs and for residents to access services. Promoting and facilitating the effective integration of technology into the basic mission of the City through planning, programming, training, consulting, and support services is key.

ORGANIZATIONAL CHART
TECHNOLOGY DEPARTMENT



FUND 1000 GENERAL FUND

DEPARTMENT TECHNOLOGY (COMMUNICATIONS)

DESCRIPTION

An AdHoc Information Technology Committee was formed in 2006 to meet on an as needed basis to review the City's expanding technology demands. Subsequently, a Technology Department was formed the following year to develop and manage the City's needs. The department provides technical support for audio/visual, data, voice, visual and web-based applications throughout the City. The department is overseen by an Information Technology Infrastructure Manager with the aid of a Systems Administrator and a Technical Support Analyst.

The department also includes the Communications cost center. A full-time Public Relations Assistant works under the supervision of the Mayor.

The City contracted with the Government Finance Officers Association (GFOA) late in 2021 to assist the City in its search to upgrade its financial software. The Technology Department, along with the Finance Department, began the implementation of a new enterprise resource planning (ERP) system in 2024 and went live in January 2026. A new community development system, which will enable all departments within the City to operate more efficiently, is expected to go live in the fall of 2026. The department is preparing a Five-Year Technology Plan and may possibly restructure the department based on future needs.

GOALS

- Complete ERP/IMS deployments
- Fully implement cyber security and disaster recovery plan
- Have 100% of users covered my MFA

KEY OBJECTIVES

- Maintain secure and stable technology services
- Complete multiple cloud application migrations
- Test disaster recovery procedure more frequently to sharpen skills and reduce response times

FUND 1000 **DEPARTMENT**
GENERAL FUND TECHNOLOGY (COMMUNICATIONS)

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
mail and file servers	4	4	2	2
systems with outdated operating systems	14	11	2	2
disaster recovery tests per year	4	4	12	24

PERSONNEL SCHEDULE

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
	TECHNICAL SUPPORT ANALYST	1	1	1	1
	SYSTEMS ADMINISTRATOR	1	1	1	1
	IT INFRASTRUCTURE MANAGER	1	1	1	1
	PART-TIME II/SEASONAL	-	-	-	1
	Total Personnel	**3**	**3**	**3**	**4**

The following is a detailed breakdown of major technology expenditures:

Computer Maintenance (53622) -$66,500

- **Video Surveillance Maintenance $35,000** - Funds for unexpected repairs and replacements.
- **Printer Cartridges $2,000** - Printer cartridges and supplies for the City's self-maintained printer fleet including two ID printers for the recreation department
- **General Maintenance $15,000** - Hardware Replacement Fund for Needed Repairs & Parts
- **Printer Maintenance $2,000** - Annual support contracts for printer maintenance
- **Server Warranty Renewals** - Renewal of hardware warranties on servers to extend life of existing servers
- **Access Control Supplies** - Repair and supplies for door controls

Miscellaneous Contracts (53900) - $881,100

- **InvGate yearly renewal $7,500** - Desktop monitoring, software patching, help desk ticketing and remote support
- **ConnectWise Control $5,000** - Remote access software for IT support
- **Firewall as a Service $25,000** - Fully managed firewall and security suite
- **Wireless Managed Service $22,000** - Wireless networking as a Managed Service. Like our Cisco network we start with brand new hardware and installation and the hardware is managed and replaced every five years.

- **Network as a Service $97,000** - Network support, maintenance and warranty. This includes brand new network equipment this year and replaced again in five years.
- **OnBase Licensing and Support $40,000** - Annual fee for licensing and support. This includes organization-wide licensing and unlimited technical support across all licensed Hyland software products.
- **Central Square Pentamation Support $42,000** - Yearly maintenance and support
- **Acuity VCS $11,100.00** - Yearly software maintenance and support
- **Professional Services $20,000** - Network vulnerability scans and penetration testing – to be done annually
- **Bitdefender MDR $60,000 -** 3 year MDR security software (replacement for Sophos)
- **Veeam Backup Software $15,500** - Yearly renewal of licensing for backup solution
- **End User Security Training (Cloud Based 3 Year) $5500** - Infosec-IQ end user training software
- **Miscellaneous Professional Services $25,000**
- **Mobile Device Management $10,000 -** Jamf software for managing city owned iPhones and iPad's
- **Mitel Phone System Support and Annual Maintenance $15,000** - Hardware and software support for the Mitel Phone system
- **Liebert Annual Maintenance $7,000** - UPS Inspection, maintenance and battery warranty
- **Zscaler Remote Access $7,500 -** Remote access zero trust platform
- **Multi-Factor Authentication $27,500** - Licensing for Multi-Factor Authentication. This cover multi-factor authentication for municipal network users Cisco Duo
- **Cloud Storage for Backups $12,500** - Cloud storage for backup redundancy billed at $10.00 a TB per month. We currently warehouse about 100 TB.
- **VMWare Support $20,000.00** - VMware support and licensing
- **Microsoft Office 365 1 year City-Wide $85,000** - Cloud based email, Office 365 desktop applications, OneDrive cloud storage, SharePoint, Microsoft Teams
- **Electronic Plan Review $260,000 - Placeholder**

Computer Equipment (55130) - $85,000

- **Panic Button Upgrade $35,000** - Replace outdated and poorly functioning panic buttons city-wide
- **UPS Replacement - 7,500** – Replace failing UPS's in IDP closets
- **Physical Domain Controller $3,500** – Replace Insufficient Physical Domain Controller
- **Starlink Hardware $6,000 -** Backup internet access for City Hall, Police and Westcom
- **VCS Server Replacement $25,000 -** Replace end of support server
- **Air Fiber Connectivity $8,000 -** For connectivity to Clague Playhouse and Ballfields

FUND 1000 **DEPARTMENT**
GENERAL FUND TECHNOLOGY (COMMUNICATIONS)

EXPENDITURES (122)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
511000	Administration	202,922.02	214,732.20	231,390.09	243,100.00
513600	Other Part-Time	-	-	1,177.50	-
514600	Other Seasonal/PT II	-	2,493.75	-	5,200.00
518000	Longevity/Bonus	2,800.00	2,950.00	3,200.00	5,800.00
521000	Hospitalization	27,548.00	29,230.98	46,285.05	52,300.00
522000	Pension	28,409.20	30,411.49	32,559.35	35,100.00
523000	Medicare	2,919.63	3,128.47	3,311.69	3,700.00
531600	Cell Phones/Pagers	2,021.68	1,992.39	1,928.64	2,000.00
533100	Meetings/Seminars	3,847.68	-	-	6,000.00
536220	Computer Maintenance	63,745.77	211,622.66	43,327.12	66,500.00
536300	Vehicle Maintenance	438.03	820.83	84.62	500.00
539000	Miscellaneous Contract	550,358.47	839,748.81	3,536,531.22	881,100.00
541000	Supplies	1,126.68	3,044.23	215.87	3,000.00
541200	Office Supplies	29.67	51.96	50.50	500.00
541400	Postage	31.03	14.32	-	500.00
541500	Gasoline	566.19	408.59	329.43	2,000.00
551300	Computer Equipment	25,786.61	15,427.18	4,635.03	85,000.00
551600	Vehicles/Large Equipment	-	-	31,922.00	-
571000	Miscellaneous Expenses	348.61	50.00	-	2,500.00
573000	Depreciation Expenses	-	-	3,500.00	7,000.00
	Total Expenditures	**912,899.27**	**1,356,127.86**	**3,940,448.11**	**1,401,800.00**

FUND 1000 **DEPARTMENT**
GENERAL FUND TECHNOLOGY (COMMUNICATIONS)

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	PULIC RELATIONS ASSISTANT	1	1	1	1
	Total Personnel	**1**	**1**	**1**	**1**

The following is a detailed breakdown of major communications expenditures:

Communications Miscellaneous Contracts (53900) - $72,300

- **A/V Repairs $5,000** - Time and materials charges for A/V systems repairs and maintenance as needed.
- **Media Site Maintenance $10,000** - Next business day replacement parts and software updates for video streaming hardware and capture.
- **Adobe Creative Cloud $15,000** - Design software licensing for multiple workstations.
- **Hootsuite $600** - Social media content management to deploy social media posts to multiple platforms.
- **TelVue $2,350** - Cable channel annual licensing and expenses.
- **Content Creation Budget $5,000** - This could cover high-quality videos, graphics, or photography for campaigns, social media, or website content.
- **Digital Advertising (Google Ads, Facebook Ads) $3,000** - Allocating funds for digital ads that can boost the city's presence online, particularly for events or public notices.
- **Apptegy $17,000** - New website format that includes a mobile app and SMS alert system.
- **Miscellaneous 5,000**
- **Apptegy SMS alerts - $9,300**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**

GENERAL FUND TECHNOLOGY (COMMUNICATIONS)

EXPENDITURES (125)

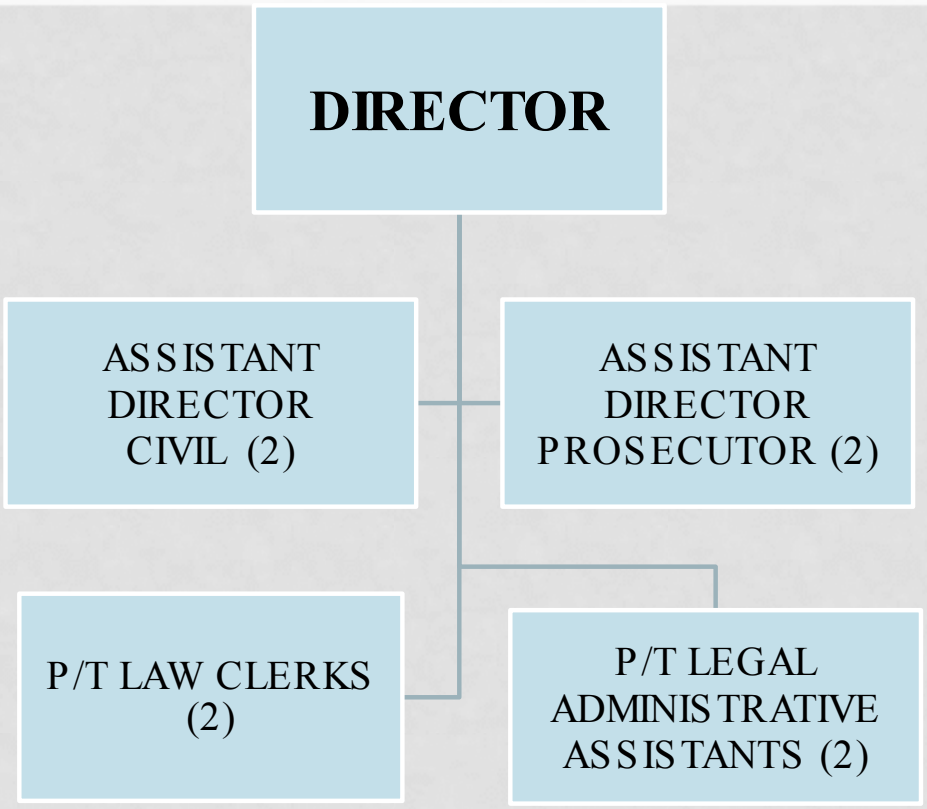
		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	34,385.00	57,365.00	65,319.17	68,900.00
515000	Overtime	-	-	1,113.09	1,200.00
518000	Longevity/Bonus	100.00	250.00	1,400.00	1,600.00
521000	Hospitalization	-	2,214.08	10,176.90	12,000.00
522000	Pension	4,813.90	8,031.15	9,300.60	9,900.00
523000	Medicare	500.03	830.82	952.30	1,100.00
531600	Cell Phones/Pagers	321.38	492.75	451.37	600.00
533100	Meetings/Seminars	240.00	-	-	3,000.00
533300	Dues	-	372.00	-	500.00
539000	Miscellaneous Contract	56,784.96	59,160.96	43,085.32	72,300.00
541000	Supplies	66.48	241.06	797.50	2,000.00
541200	Office Supplies	-	-	4.11	100.00
541400	Postage	16,943.18	22,187.04	21,820.04	21,500.00
551200	Communication Equipment	4,834.85	2,068.20	2,914.88	-
551300	Computer Equipment	2,519.00	1,628.00	-	-
571400	Newsletter Expenses	16,085.00	24,846.46	23,116.39	34,000.00
	Total Expenditures	**137,593.78**	**179,687.52**	**180,451.67**	**228,700.00**

LAW DEPARTMENT

Mission Statement

The Law Department is dedicated to the protection of the legal interests of the City of Westlake so that the Mayor, Council, and all Departments can most fully serve the citizens.

ORGANIZATIONAL CHART
LAW DEPARTMENT



FUND 1000 **DEPARTMENT**
GENERAL FUND LAW

DESCRIPTION

The Law Department advises the Mayor, Council, and the various departments on all legal matters concerning the City. The department represents the City in all court proceedings and before any administrative body. The department prepares all contracts, legislation, and all miscellaneous legal documents as well as negotiates the right-of-way acquisitions in conjunction with capital projects and prepares of all land deeds.

There are four Assistant Law Directors (two Civil and two Prosecutors) that support the Director of Law on a part-time basis. Part-time Administrative Assistants and part-time law clerks assist the in-house attorneys. The Director of Law is an elected position and is the only elected department head.

GOALS

- To protect the legal interest of the City in order that the Mayor, elected and appointed officials, and department heads can most fully serve the citizens
- To resolve outstanding litigation through in-house and outside counsel when necessary
- To efficiently prepare legal documents and respond to legal issues affecting the City

KEY OBJECTIVES

- To reduce the number of issues that lead to litigation, keeping costly litigations at a minimum
- To keep at a minimum the number of litigation cases that are handled by outside counsel
- To provide legal advice and document preparation as expeditiously as possible taking the complexity of the matter into account

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Number of new cases filed	7	6	7	6
Number of cases handled solely in-house	5	6	8	8
Number of cases handled by outside counsel including insurance defense counsel	2	4	4	6

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND LAW

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	ASSISTANT DIRECTOR OF LAW	4	4	4	4
	CLERK	1	1	1	-
	DIRECTOR	1	1	1	1
	LEGAL ADMIN ASSISTANT	2	2	2	2
	PART-TIME II/SEASONAL	-	-	-	2
	Total Personnel	**8**	**8**	**8**	**9**

EXPENDITURES (130)

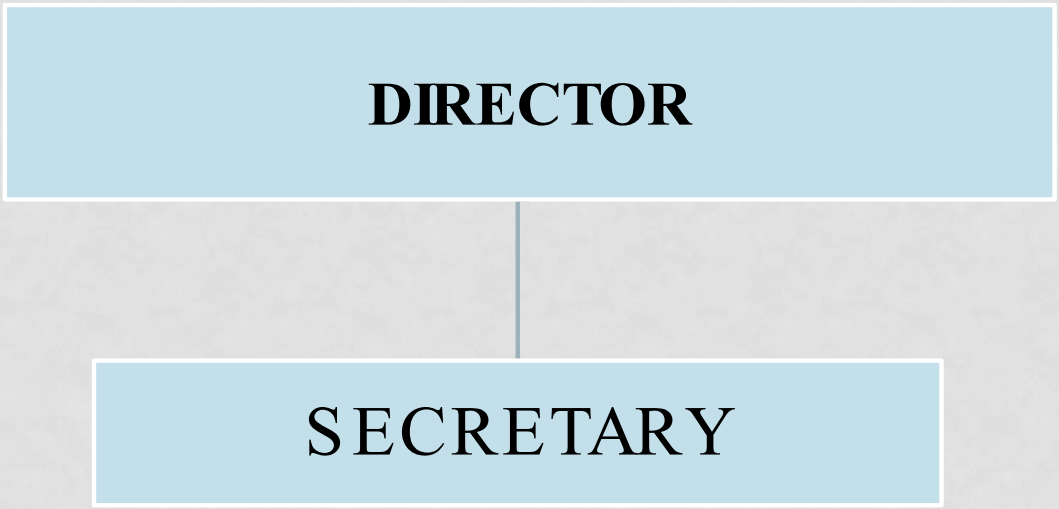
		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
511000	Administration	314,515.50	315,790.76	290,805.27	379,200.00
513100	Clerical Part-Time	62,954.50	72,357.25	69,782.65	82,100.00
514100	Clerical Seasonal/PT II	17,000.75	18,073.75	13,866.79	35,700.00
515000	Overtime	-	39.38	-	-
517000	Per Diem	-	-	-	50,000.00
518000	Longevity/Bonus	3,664.02	3,214.29	-	-
521000	Hospitalization	38,782.08	37,882.08	59,659.56	68,700.00
522000	Pension	55,662.13	56,874.87	52,423.82	76,600.00
523000	Medicare	5,703.58	5,854.64	5,300.88	8,000.00
532300	Legal Fees	9,868.03	9,880.00	-	25,000.00
533100	Meetings/Seminars	2,199.00	1,581.00	2,452.00	7,500.00
533400	Reference/Books	18,588.93	20,225.35	20,860.24	23,500.00
536220	Computer Maintenance	911.68	922.54	4,287.79	4,900.00
541200	Office Supplies	834.07	954.88	1,611.69	2,000.00
541400	Postage	365.25	380.45	305.75	1,000.00
551300	Computer Equipment	-	3,099.94	-	1,500.00
571000	Miscellaneous Expenses	144.35	609.30	4,840.10	6,400.00
573000	Depreciation Expenses	1,500.00	1,500.00	1,500.00	-
	Total Expenditures	**532,693.87**	**549,240.48**	**527,696.54**	**772,100.00**

PURCHASING DEPARTMENT

Mission Statement

To meet the challenge of purchasing quality products and services at the best price to the City of Westlake while complying with City and State requirements.

ORGANIZATIONAL CHART
PURCHASING DEPARTMENT



FUND 1000 GENERAL FUND

DEPARTMENT PURCHASING

DESCRIPTION

The Purchasing Department prepares the specifications for and obtains proposals to furnish the City with the materials, equipment, and supplies needed to maintain operations. The inspection, distribution, and storage of all inventories are the responsibility of the Director. All purchase orders are generated, recorded, and approved by the department. The department works with the Finance Department in keeping accurate inventory records. The department has become aggressive in reducing City costs through such programs as surplus equipment sales via the internet, utility audits, and the use of Government Cooperative Purchasing Programs. Costs were reduced by forwarding bid specifications online thus eliminating paperwork. The department will continue to utilize LEAN centralized supply strategies in 2026 in efforts to further reduce costs. It is also working with the Finance Department in the upgrade of the financial software and the streamlining of the purchase order approval process.

GOALS

- To implement on-line bidding
- To expedite the purchasing process in order to reduce time and money spent processing paperwork
- To better use technology to maximize profits and reduce man hours when selling City used equipment and surplus items
- To utilize LEAN centralized supply strategies for office supplies and cleaning chemicals for the City
- To consolidate and simplify maintenance contracts while saving additional monies

KEY OBJECTIVES

- To utilize the internet to reach buyers throughout the country when selling unwanted equipment through the use of the GovDeals on-line auction website
- To continue a centralized office supply area within the City to avoid duplication and waste and reduce costs
- Contract review to identify opportunities for Master Service Agreements and contract renewals with multi-year terms to lock in rates and where applicable

FUND 1000 **DEPARTMENT**
GENERAL FUND PURCHASING

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Number of online auctions held by City	8	6	9	5
Total monies spent on office supplies	$44,900	$42,800	$46,800	$45,000
Number of Master Service Agreements	5	5	5	5

PERSONNEL SCHEDULE

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
	DIRECTOR	1	1	1	1
	SECRETARY-CLASS	1	1	1	1
	Total Personnel	**2**	**2**	**2**	**2**

EXPENDITURES (140)

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
511000	Administration	117,228.82	120,751.34	126,833.59	133,400.00
512100	Clerical Full-Time	58,833.22	60,610.40	63,406.21	66,600.00
514100	Clerical Seasonal/PT II	-	-	-	5,000.00
515000	Overtime	-	-	-	500.00
518000	Longevity/Bonus	4,150.00	3,650.00	3,950.00	6,200.00
521000	Hospitalization	17,280.72	17,280.72	28,081.22	32,100.00
522000	Pension	24,914.77	25,670.57	26,927.47	29,300.00
523000	Medicare	2,573.89	2,643.62	2,751.22	3,100.00
524000	Clothing Allowance	350.00	350.00	500.00	500.00
532700	Administrative Fees	140.03	7.80	-	-
533100	Meetings/Seminars	-	-	-	1,000.00
533300	Dues	984.00	899.00	704.00	1,500.00
535100	Advertising	780.00	1,023.75	772.50	1,500.00
536210	Office Equipment Maintenance	-	571.95	211.72	1,000.00
536220	Computer Maintenance	-	-	-	2,000.00
539000	Miscellaneous Contract	127.32	9.71	-	1,000.00
541200	Office Supplies	1,264.03	1,226.35	1,172.08	1,000.00
541400	Postage	-	-	-	100.00
551300	Computer Equipment	-	1,681.76	-	2,000.00

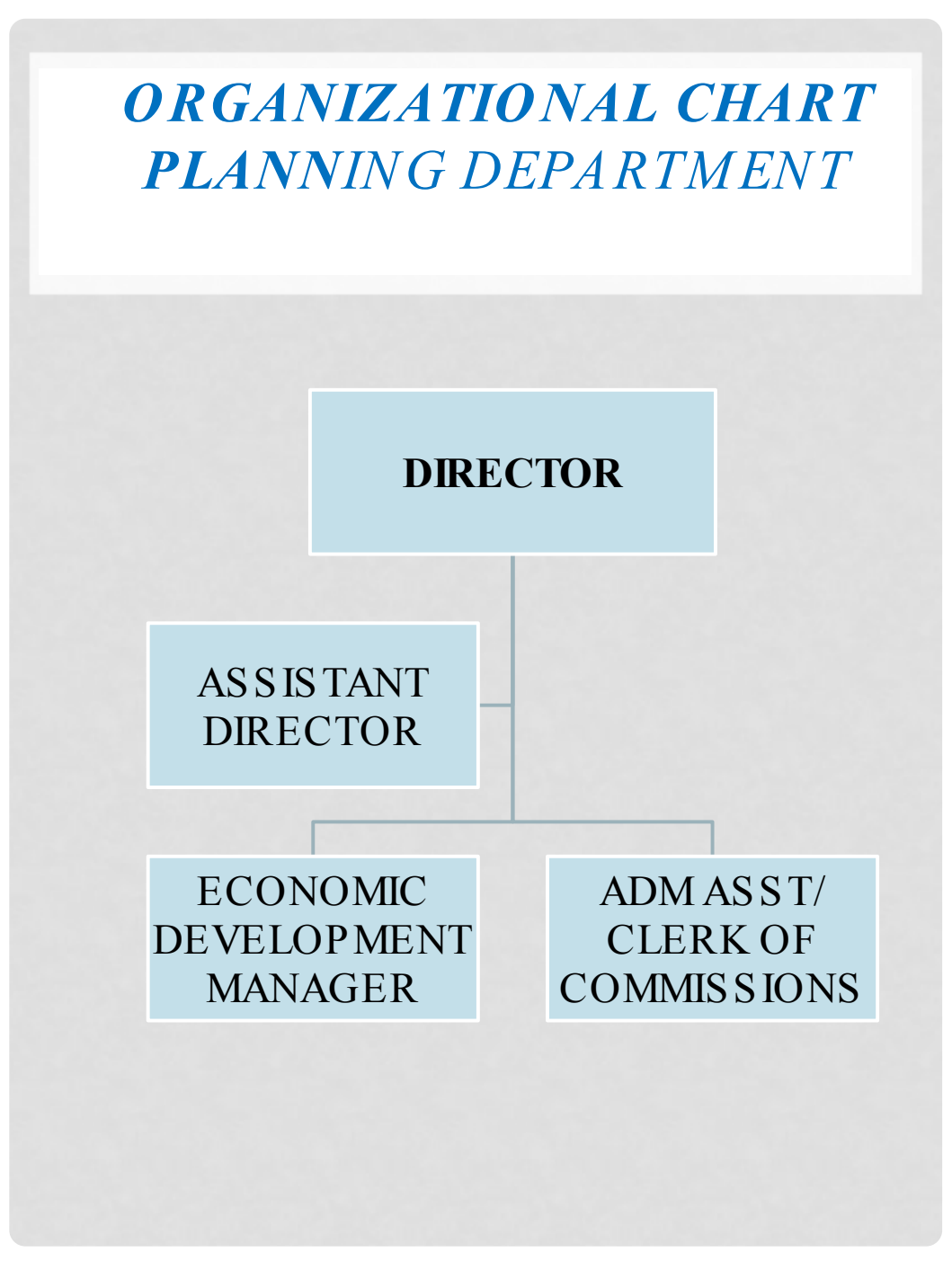
FUND 1000 **DEPARTMENT**
GENERAL FUND PURCHASING

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
571000	Miscellaneous Expenses	1,715.32	1,177.52	209.83	1,000.00
573000	Depreciation Expenses	1,500.00	1,500.00	1,500.00	-
	Total Expenditures	**231,842.12**	**239,054.49**	**257,019.84**	**288,800.00**

PLANNING DEPARTMENT

Mission Statement

The Planning Department is committed to excellence in providing professional planning for the City's future development, improving the quality of that development, and ensuring compliance with the City's development and zoning regulations.


ORGANIZATIONAL CHART
PLANNING DEPARTMENT
DIRECTOR
ASSISTANT DIRECTOR
ECONOMIC DEVELOPMENT MANAGER
ADM ASST/ CLERK OF COMMISSIONS

FUND 1000 **DEPARTMENT**
GENERAL FUND PLANNING (BOARD OF BUILDING & ZONING APPEALS)

DESCRIPTION

The Department of Planning & Economic Development administers the City's plans and programs to ensure comprehensive and orderly development. Staff oversee planning, zoning, and economic development activities; coordinate subdivision and development plan reviews; and meet with applicants, developers, design professionals, and residents to discuss procedures, proposed plans, and development regulations. The department reviews all development proposals for code compliance, prepares reports and meeting materials for the Planning Commission, Board of Building and Zoning Appeals, Council, and the Mayor, and assists Building and Engineering with plan reviews and inspections to ensure projects are constructed according to approved plans.

Staff includes the Director, Assistant Planning Director (vacant since 2020), Economic Development Manager (vacant since February 2026), and Clerk of Commissions. The department also oversees community programs such as Westlake in Bloom.

GOALS

- Strengthen development consistency and compliance.
- Enhance coordination and review efficiency.
- Ensure effective project implementation and oversight.

KEY OBJECTIVES

- Evaluate development proposals to confirm consistency with planning and zoning regulations.
- Participate in construction plan reviews and field inspections to ensure projects are built in accordance with approved plans.
- Coordinate interdepartmental and public review processes to facilitate timely, well-informed decision-making.

FUND 1000 **DEPARTMENT**
GENERAL FUND PLANNING (BOARD OF BUILDING & ZONING APPEALS)

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Number of administrative reviews	52	74	56	61
Number of plan exams/FIOs	80	70	52	67
Number of Planning Commission reports/memos	83	82	70	78

PERSONNEL SCHEDULE

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
	ECONOMIC DEVELOPMENT MANAGER	1	1	1	1
	ADMINISTRATIVE ASSISTANT	1	1	1	1
	ASSISTANT DIRECTOR	-	-	-	1
	DIRECTOR	1	1	1	1
	PART-TIME II/SEASONAL	0.50	0.50	0.50	0.50
	Total Personnel	**3.50**	**3.50**	**3.50**	**4.50**

EXPENDITURES (150)

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
511000	Administration	309,470.97	318,743.49	334,561.77	379,600.00
514100	Clerical Seasonal/PT II	3,453.75	3,440.00	2,736.00	5,500.00
518000	Longevity/Bonus	3,722.00	3,772.00	3,322.00	7,400.00
521000	Hospitalization	34,497.36	34,497.36	56,058.26	88,800.00
522000	Pension	43,959.64	45,255.70	47,371.72	54,300.00
523000	Medicare	4,443.03	4,583.81	4,755.95	5,700.00
532700	Administrative Fees	18,750.00	16,991.78	18,544.84	18,800.00
533100	Meetings/Seminars	75.00	356.50	125.00	15,000.00
533300	Dues	6,816.00	7,018.77	6,993.00	10,000.00
535200	Promotions	4,240.84	3,550.00	3,494.19	7,000.00
536210	Office Equipment Maintenance	642.79	543.43	676.51	2,000.00

FUND 1000 **DEPARTMENT**

GENERAL FUND PLANNING (BOARD OF BUILDING & ZONING APPEALS)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
536220	Computer Maintenance	-	-	1,135.47	700.00
539000	Miscellaneous Contract	2,552.00	583.55	728.86	12,000.00
541200	Office Supplies	550.72	733.85	579.31	2,000.00
541400	Postage	302.22	455.41	850.22	3,000.00
551300	Computer Equipment	2,296.80	-	5,328.20	-
571000	Miscellaneous Expenses	8.00	-	-	200.00
573000	Depreciation Expenses	1,500.00	1,000.00	-	-
	Total Expenditures	**437,281.12**	**441,525.65**	**487,261.30**	**612,000.00**

FUND 1000 **DEPARTMENT**
GENERAL FUND PLANNING (BOARD OF BUILDING & ZONING APPEALS)

EXPENDITURES (151)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
535100	Advertising	2,055.00	3,382.50	3,180.00	4,500.00
536220	Computer Maintenance	-	-	-	5,200.00
541200	Office Supplies	185.00	185.00	330.00	400.00
541400	Postage	1,121.44	1,615.16	1,521.21	2,000.00
	Total Expenditures	**3,361.44**	**5,182.66**	**5,031.21**	**12,100.00**

New businesses opened in 2025



Vera Bradley



LL Bean



State & Liberty



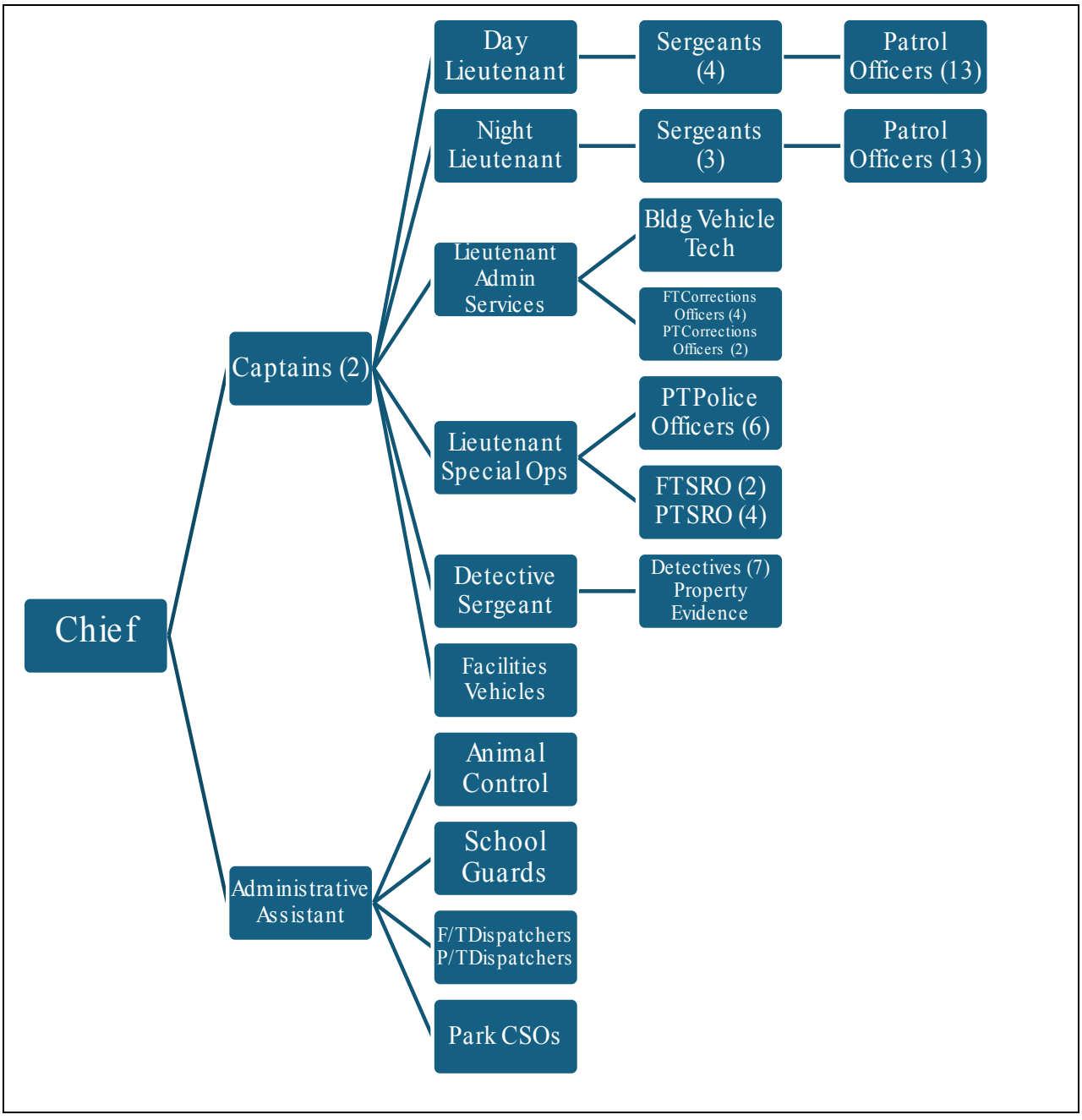
JD Sports

POLICE DEPARTMENT

Mission Statement

The Westlake Police Department, in partnership with our community, is dedicated to providing the most professional police services possible. We are committed to improving the quality of life in our City by identifying and resolving public safety concerns with fairness, integrity, dignity, and honesty.

ORGANIZATIONAL CHART
Police Department



FUND 1000 GENERAL FUND

DEPARTMENT POLICE

DESCRIPTION

The Police Department is headed by the Chief of Police and divided into two divisions (Field Operations, Administrative Services). The department preserves the public health, safety, and general welfare of all citizens and promotes the prevention, detection, and suppression of crime. The following areas are the responsibility of the police department: communications, jail operations, animal control, auxiliary police, school guards, park patrol, traffic control, Safety Town for preschoolers, and School Resource Officers and D.A.R.E. (Drug Awareness Resistance Education). Two Captains, four Lieutenants, eight Sergeants, and seven detectives assist the Chief. (Note: The Organizational Chart for Police contains the seven Officers charged to the Police and Fire Operating Levy Fund in the Special Revenue section.) Nine full-time and ten part-time positions were vacant at the start of the new year. The budget for 2026 includes replacing five vehicles. Several police station improvements are budgeted for 2026, including locker room shower upgrades, plumbing improvements in the jail, and new flooring throughout the station. (See below for further short and long-term objectives.)

GOALS

- To operate using the best equipment and vehicles available to the Police force
- To keep officers better informed and increase criminal capture rates
- To preserve life and restore peace in the City of Westlake by responding to calls for service

KEY OBJECTIVES

- To upgrade the department's fleet with more efficient and newer vehicles
- To deter and detect crime and establish better community relationships through utilization of foot patrol policing details
- To respond appropriately to calls for service

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Number of vehicles replace annually	5	5	6	5
Number of foot patrol details	429	425	230	400
Total # of calls for service	32,290	31,563	37,849	38,000

FUND 1000 GENERAL FUND

DEPARTMENT POLICE

Westlake Police Department 2026 Budget Goals

- Replace five police department vehicles with: Equipment Replacement Funds $360,000 120210.55160
- Complete the Axon System Project. A consolidation of modern technologies to support the appropriate delivery and documentation of police services. $338,000 100210.53622
- Complete the hiring process of police officer(s) as necessary. The hiring process (background, medical, and psychological), training, and equipping of these officers is covered in several line items, including asset forfeiture trust funds

Westlake Police Department Long-Term Goals

- **Personnel –** The Westlake Police Department intends to return to a full complement of authorized officers in 2026. While the growth of the City's population continues at a slow pace, the daytime population continues to grow at a steady pace. Westlake is an attractive location to live, work, and visit, but it is also an increasingly attractive target for criminal activity. Gun arrests continue to increase, putting residents and officers at increased risk. Approximately 15% of police calls for service are currently for the Crocker Park zone. Continued investments in personnel development are recommended. Consideration should be given to increasing the authorized manpower in the near future.
- **Police Radio System –** Personnel carry portable radios that operate on the State of Ohio MARCS radio system. The current portable radio fleet was purchased in 2014. The radios were estimated to remain operational for 10-15 years at the time of purchase. Support for the radios is expected to end in 2026. Plans to replace police portable radios are estimated to cost approximately $500,000 (recommend 2027).
- **Technology –** As Cybercrimes evolve, there will be an increasing workload for police officers to be tasked with. Traditional calls for service, such as accidents, domestic disputes, property crimes, and other crimes against persons will remain, in addition to emerging Cybercrimes that require manpower and equipment to address. The WPD is a leader in digital forensics investigations and deploys Flock cameras to efficiently prevent and apprehend criminals. Continued investment in emerging technologies (artificial intelligence, data compression/encryption, drones, etc.) is recommended to provide the most efficient police services possible.
- **Police Building** – The police facility is over thirty years old and is in constant use. The facility has been undergoing upgrades involving security and sustainability, as well as updates including paint and carpeting. Window laminates (including ballistic protection) designed to improve facility security is recommended and will cost approximately $25,000 (recommend project in 2027).

FUND 1000 GENERAL FUND

DEPARTMENT POLICE

- **Public Safety Facility** – The need for an addition to the police facility has been mentioned in the Five-Year Plan for several years. Public records requirements, evidentiary standards, and the additional personnel and equipment that have become necessary in the police department in the past 20 plus years have pushed us to near capacity. Consideration should be given to a Public Safety Facility. The continuing need for advanced police training (both classroom and hands-on), for an Emergency Operations Center, and for additional storage/locker space could be addressed. Opportunities for more innovative and efficient deployment of public safety resources may be facilitated to address expected regional challenges relating to crime, mental health issues, and the challenges in recruiting and retention of personnel in Northeast Ohio.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	FT CUSTODIAN	-	0.50	-	-
	PROP & EVIDENCE SPECIALIST	1	1	1	1
	ANIMAL WARDEN	1	1	1	1
	JAILER	3	3	3	4
	DIGITAL FORENSICS EXAMINER	1	1	1	1
	ADMINISTRATIVE ASSISTANT	1	1	1	1
	CAPTAINS	1	1	2	2
	DETECTIVE	6	6	7	7
	DIRECTOR	1	1	1	1
	DISPATCHER - FULL-TIME	8	7	7	10
	LIEUTENANT	4	4	4	4
	PATROLMAN	26	24	25	28
	SECRETARY-CLASS	-	-	-	2
	SERGEANTS	8	7	8	8
	PT COMM SERVICE OFFICER	3	3	3	5
	PART TIME PATROLMAN	6	7	7	9
	SEAS SCHOOL GUARD	9	7	7	7
	SEAS PARK PATROL	1	-	-	4
	PT JAILERS	1	1	1	2
	PT2 CUSTODIAN	1	-	1	1
	DISPATCHER POLICE - PART-TIME I	1	1	2	3
	PART-TIME II/SEASONAL	1	2	2	2
	TECHNICIAN-PT	-	-	1	1
	Total Personnel	**84.00**	**78.50**	**85.00**	**104.00**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND POLICE

EXPENDITURES (210)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	70,060.19	72,157.12	75,729.14	80,500.00
512000	General Full-Time	4,204,801.61	4,530,378.22	5,031,684.48	5,745,600.00
512100	Clerical Full-Time	5,606.84	-	-	126,500.00
512300	Maintenance Full-Time	-	18,579.63	31,005.00	-
512400	Dispatcher Full-Time	371,724.97	406,964.65	378,263.43	612,900.00
512500	Jailer Full-Time	186,022.94	150,960.82	178,005.72	250,300.00
512600	Other Full-Time	164,047.15	215,997.12	226,352.71	236,400.00
513300	Maintenance Part-Time	10,263.79	471.55	16,954.50	62,300.00
513400	Dispatcher Part-Time	33,709.08	33,840.19	39,964.47	99,500.00
513500	Jailer Part-Time	30,164.43	30,646.31	41,957.35	75,400.00
513600	Other Part-Time	279,096.38	295,207.38	365,663.04	487,500.00
513700	Community Officer	49,033.86	65,308.17	76,860.13	158,300.00
514300	School Guard	35,545.00	25,669.11	23,265.94	57,400.00
514400	Park Patrol	4,760.51	-	-	10,700.00
514500	Matron	3,112.47	3,435.03	2,824.75	6,000.00
514600	Other Seasonal/PT II	-	26,205.21	32,127.17	35,800.00
515000	Overtime	725,995.55	486,268.85	558,083.78	594,000.00
518000	Longevity/Bonus	139,262.11	101,026.95	96,118.19	142,200.00
521000	Hospitalization	688,689.06	712,859.82	1,088,682.98	1,413,000.00
522000	Pension	181,929.01	193,376.36	215,985.98	324,200.00
523000	Medicare	90,748.58	94,273.24	102,884.41	128,600.00
524000	Clothing Allowance	55,841.67	58,950.00	79,391.61	86,900.00
531100	Gas	20,973.43	17,821.23	26,590.34	31,100.00
531200	Electricity	35,625.37	42,750.67	45,900.86	54,100.00
531300	Water	3,144.21	9,696.23	4,750.10	5,800.00
531500	Telephone/Long Distance	938.28	784.84	114.60	1,800.00
531700	Communication Systems	28,223.85	30,112.13	33,584.39	32,000.00
532900	Westshore Enforement Bureau	82,506.42	161,932.74	122,433.90	241,000.00
533100	Meetings/Seminars	36,499.11	26,214.00	61,548.02	100,000.00
533400	Reference/Books	86.70	50.47	839.18	1,400.00
536100	Building Maintenance	28,749.80	46,777.57	30,982.74	65,000.00
536210	Office Equipment Maintenance	25,932.01	43,519.85	10,312.44	40,000.00
536220	Computer Maintenance	158,686.05	197,866.28	99,511.38	413,000.00
536300	Vehicle Maintenance	58,432.42	67,217.65	64,071.16	78,000.00
536310	Car Washes	-	-	-	2,000.00
536320	Radio Maintenance	4,397.29	2,015.00	25,151.77	17,000.00
536400	Grounds Maintenance	12,703.00	14,262.00	14,157.00	15,000.00
536500	Weapons Maintenance	79,806.35	81,754.23	74,486.16	70,000.00
537100	Prisoner Sustenance	10,342.97	7,557.44	7,544.90	17,000.00

FUND 1000 **DEPARTMENT**
GENERAL FUND POLICE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
537200	Prisoner Sustenance-Outside	2,495.89	906.76	1,202.38	17,000.00
539000	Miscellaneous Contract	156,845.63	173,422.27	202,690.22	210,000.00
541000	Supplies	31,662.46	15,578.60	34,263.94	31,000.00
541200	Office Supplies	10,391.92	7,862.11	11,538.49	12,500.00
541400	Postage	773.88	425.32	468.48	1,500.00
541500	Gasoline	118,213.97	108,538.74	94,639.50	149,800.00
551000	Furniture & Equipment	6,277.96	6,850.67	31,992.50	-
551300	Computer Equipment	182,369.23	61,855.00	217,510.83	190,000.00
551600	Vehicles/Large Equipment	-	62,245.86	5,095.04	40,000.00
552400	Building Improvements	-	-	487,864.76	85,000.00
571000	Miscellaneous Expenses	18,571.92	17,846.05	18,757.82	20,000.00
571100	Medical Expenses	3,530.29	4,925.00	8,877.00	12,000.00
571110	Physicals Expenses	4,920.00	200.00	3,288.00	5,500.00
571300	Auxiliary Police Expenses	12,508.43	2,070.00	7,212.02	9,800.00
573000	Depreciation Expenses	700,000.00	550,000.00	475,000.00	450,000.00
581000	Transfers Expenditure	600,000.00	500,000.00	500,000.00	700,000.00
	Total Expenditures	**9,766,024.04**	**9,785,634.44**	**11,384,184.70**	**13,852,300.00**

FUND 1000
GENERAL FUND

DEPARTMENT
POLICE

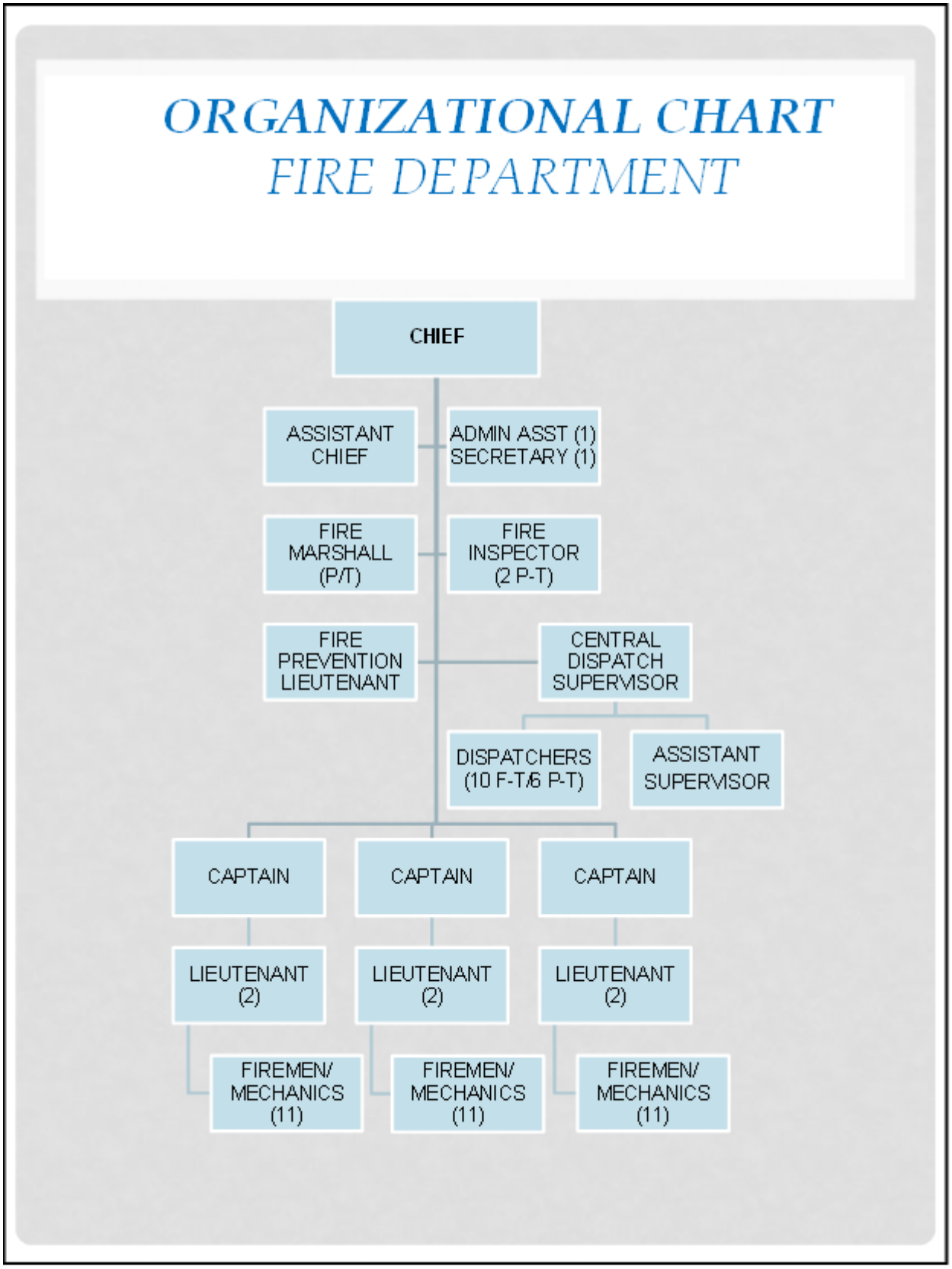
Police Department Honor Guard



FIRE DEPARTMENT

Mission Statement

The Westlake Fire Department exists to promote and sustain a superior quality of life in the City of Westlake through the provision of emergency-related services. We pledge to deliver professional, cost-effective services in a personal, responsive, and innovative manner that will always serve the public's interest.


ORGANIZATIONAL CHART
FIRE DEPARTMENT
CHIEF
ASSISTANT CHIEF
ADMIN ASST (1)
SECRETARY (1)
FIRE MARSHALL (P/T)
FIRE INSPECTOR (2 P-T)
FIRE PREVENTION LIEUTENANT
CENTRAL DISPATCH SUPERVISOR
DISPATCHERS (10 F-T/6 P-T)
ASSISTANT SUPERVISOR
CAPTAIN
CAPTAIN
CAPTAIN
LIEUTENANT (2)
LIEUTENANT (2)
LIEUTENANT (2)
FIREMEN/ MECHANICS (11)
FIREMEN/ MECHANICS (11)
FIREMEN/ MECHANICS (11)

FUND 100 GENERAL FUND

DEPARTMENT FIRE

DESCRIPTION

The Westlake Fire Department provides fire prevention planning and response, emergency medical services, environmental control, specialized rescues, fire investigations, training and education, and hazard reduction, response and recovery to natural and manmade disasters. Two fire stations, located on the east and west sides of the City, provide protection. The department is supervised by the Chief of Fire. An Assistant Chief, three Captains, seven Lieutenants, an Administrative Assistant, and a Secretary assist the Chief. (Note: The organizational chart for the Fire Department contains the seven Firefighters charged to the Police and Fire Operating Levy Fund and the seven personnel charged to the EMS Fund. It also includes the sixteen budgeted employees charged to the Central Dispatch Fund in the Special Revenue section.)

The department hopes to fill two vacant Firefighter positions and a secretary this year. The department will replace a fire engine and an ambulance, along with a power cot/loader, this year with funds from the equipment replacement and EMS funds. Capital projects include replacing the roof at Station #1 and new windows at both stations.

GOALS

- To provide those who work and visit the City with the safest environment possible
- To improve the energy efficiency of each Fire Station by replacing thirty year old windows
- To deliver emergency services in a professional, cost-effective and innovative manner

KEY OBJECTIVES

- To bring department to full staffing and maintain that staffing for the foreseeable future
- Install new energy efficient windows at each Fire Station
- To respond appropriately to all calls for service

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
# of vacant firefighter positions	3	1	2	2
% of window replacement at each station	0%	0%	0%	100%
# of calls for service	6,704	6,753	7,000	7,300

FUND 100 GENERAL FUND

DEPARTMENT FIRE

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	ADMINISTRATIVE ASSISTANT	1	1	1	1
	ASSISTANT DIRECTOR	1	1	1	1
	CAPTAINS	3	3	3	3
	DIRECTOR	1	1	1	1
	FIREMAN	13	15	14	16
	LIEUTENANT	7	7	7	7
	MECHANICS	3	3	3	3
	SECRETARY-CLASS	-	-	-	1
	FIRE MARSHALL	1	1	1	1
	FIRE INSPECTOR	2	2	2	2
	PART-TIME II/SEASONAL	2	2	2	2
	Total Personnel	**34**	**36**	**35**	**38**

CITY OF WESTLAKE, OHIO

FUND 100 **DEPARTMENT**

GENERAL FUND FIRE

EXPENDITURES (220)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	70,224.75	72,334.75	75,896.62	79,100.00
512000	General Full-Time	2,742,977.20	2,905,357.13	3,014,498.30	3,481,900.00
512100	Clerical Full-Time	-	-	-	63,100.00
513200	Inspector Part-Time	68,464.16	71,615.34	67,949.82	81,500.00
513600	Other Part-Time	36,746.72	38,160.37	39,820.16	42,000.00
514600	Other Seasonal/PT II	13,875.00	-	6,000.00	15,000.00
515000	Overtime	280,604.90	358,779.73	331,854.18	246,500.00
518000	Longevity/Bonus	43,742.54	42,609.04	44,388.02	79,000.00
521000	Hospitalization	487,942.00	506,887.80	814,979.87	1,022,200.00
522000	Pension	27,153.76	25,981.45	27,547.51	39,500.00
523000	Medicare	46,963.29	49,969.11	51,307.56	59,800.00
524000	Clothing Allowance	28,667.00	28,000.00	30,000.00	32,000.00
531100	Gas	13,127.05	10,781.83	17,279.29	18,400.00
531200	Electricity	16,509.56	16,591.15	20,299.38	25,300.00
531300	Water	4,735.36	3,946.83	4,900.46	5,800.00
531600	Cell Phones/Pagers	13,980.12	13,178.98	12,741.70	19,500.00
532500	Hydrant Fees	61,219.04	63,450.72	66,329.90	70,000.00
533200	Meals/Mileage	3,501.03	5,843.80	7,127.89	9,200.00
533300	Dues	2,472.00	2,266.00	2,838.66	3,000.00
533400	Reference/Books	4,478.50	4,351.48	4,243.80	5,000.00
533500	Schooling	17,873.64	20,287.38	26,477.40	30,000.00
536100	Building Maintenance	31,937.44	35,210.00	27,221.92	50,000.00
536220	Computer Maintenance	1,054.91	5,500.25	4,508.80	4,000.00
536300	Vehicle Maintenance	70,035.09	71,018.88	168,286.41	220,700.00
536320	Radio Maintenance	8,563.19	4,023.29	15,541.50	21,500.00
536400	Grounds Maintenance	5,713.08	5,792.06	13,070.38	10,870.00
536440	Hydrant Maintenance	575.15	-	1,145.11	1,200.00
539000	Miscellaneous Contract	24,971.84	26,538.18	31,259.07	35,000.00
541000	Supplies	17,364.79	12,814.03	18,671.81	25,000.00
541200	Office Supplies	1,278.84	1,993.94	919.60	2,500.00
541310	Linens	1,472.60	1,582.68	1,586.87	3,000.00
541400	Postage	122.58	86.31	130.94	200.00
541500	Gasoline	37,266.66	34,432.53	32,557.31	46,000.00
541600	Tools	1,785.00	24,751.71	4,863.16	6,000.00
541700	Uniforms	28,709.46	52,304.64	59,079.53	60,000.00
551000	Furniture & Equipment	7,987.50	1,749.00	7,339.73	2,500.00
551300	Computer Equipment	4,143.68	-	80,380.59	21,000.00
551600	Vehicles/Large Equipment	-	49,049.00	262,879.29	-
552400	Building Improvements	61,288.83	1,749.00	3,575.00	108,000.00

FUND 100 **DEPARTMENT**
GENERAL FUND FIRE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
571000	Miscellaneous Expenses	2,578.50	5,239.45	3,372.03	7,100.00
571110	Physicals Expenses	11,586.11	5,594.79	2,349.00	15,000.00
573000	Depreciation Expenses	400,000.00	865,000.00	648,400.00	345,000.00
581000	Transfers Expenditure	600,000.00	500,000.00	500,000.00	650,000.00
	Total Expenditures	**5,303,692.87**	**5,944,822.63**	**6,553,618.57**	**7,062,370.00**

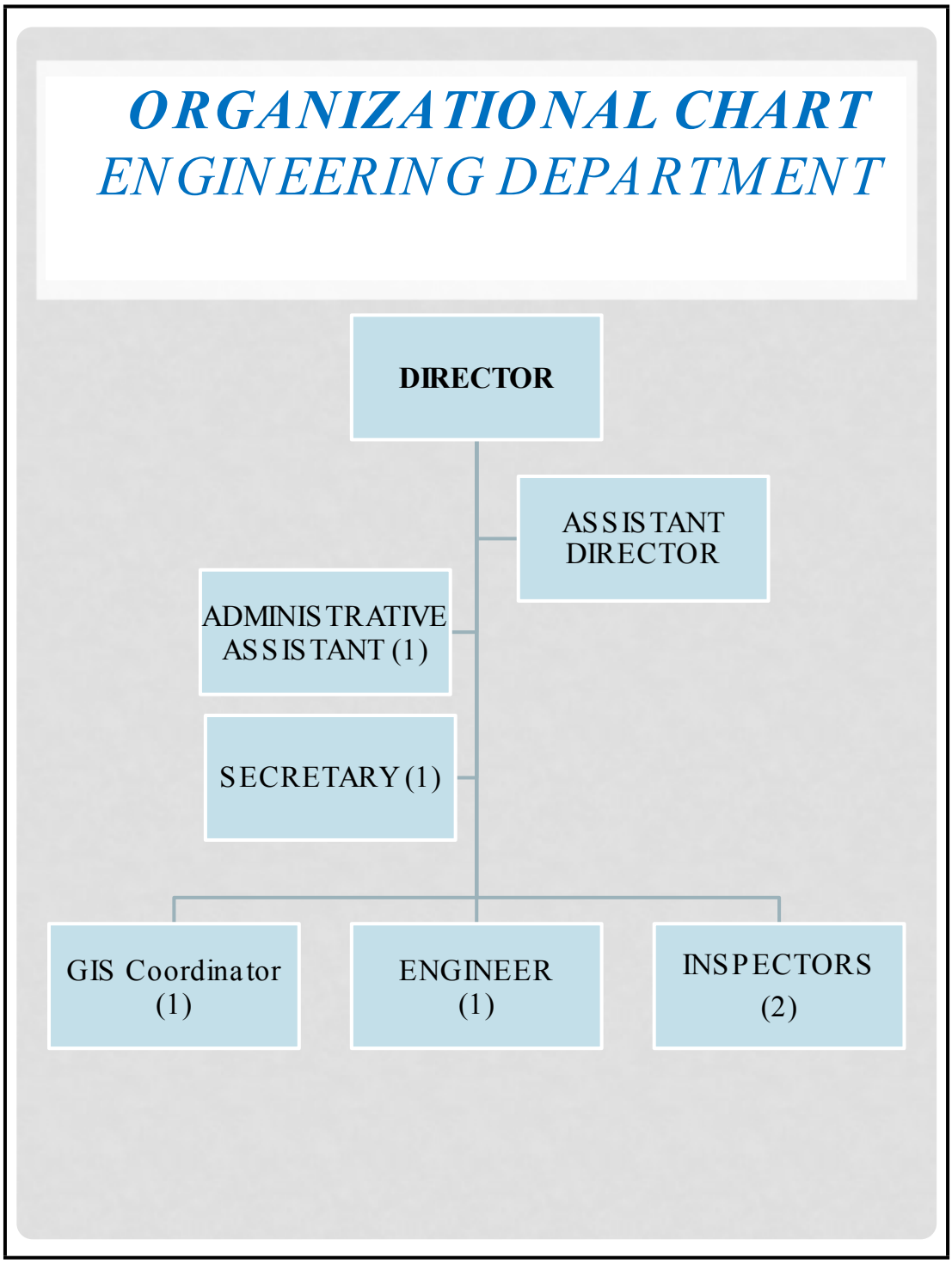
Fire Department receive donations for smoke and carbon monoxide detectors



ENGINEERING DEPARTMENT

Mission Statement

The Engineering Department's primary mission revolves around providing technical engineering services in design, inspection, contract administration, complaint investigation, plan review, and offering general grading, drainage, and construction advice to residents. The department also provides technical support to all departments of the administration on any infrastructure related areas.


ORGANIZATIONAL CHART
ENGINEERING DEPARTMENT
DIRECTOR
ASSISTANT DIRECTOR
ADMINISTRATIVE ASSISTANT (1)
SECRETARY (1)
GIS Coordinator (1)
ENGINEER (1)
INSPECTORS (2)

FUND 1000 GENERAL FUND

DEPARTMENT ENGINEERING

DESCRIPTION

The Department is responsible for the general engineering requirements of the City. The implementation of all plans and programs relating to City infrastructure (storm and sanitary sewers, structures, roadways, sidewalks, and other various improvements) are this department's responsibility. Traffic engineering and grant applications are also coordinated by the department as well as managing plat books, easements, and deeds.

Along with the Director, the Engineering Department staff consists of an Assistant Director, Field Engineers, Inspectors, Administrative Assistants and a Secretary. (Although budgeted for a full staff, several positions are currently vacant.) Together, they provide technical engineering services such as design, inspection, contract administration, complaint investigation and plan review. The team also offers advice to residents on grading, drainage, and construction matters.

The department utilizes the Geographic Information System (GIS) with ESRI software. GIS fully maps and details infrastructure within the City and links individual land parcels to County data and the City's electronic filing system, OnBase. The system allows contractors and residents to access parcel information on-line in addition to providing the department with a history on land parcel activity. This system will be fully integrated in 2026,

In 2025 the City signed a contract with iMS (Intuitive Municipal Systems) to develop a community development software for the Engineering Department along with the following other Departments: Building, Planning and Service. This software will provide permitting and inspection services for the Department with the ability for the public to easily access all City records for any parcel in Westlake when configured with the GIS system. The system will be up and running in 2026. To facilitate this new system the department will purchase I-Pads for all field personnel for inspection documentation that will be uploaded in real time with the new software. Also, three new AutoCAD workstations will be purchased to replace outdated computers along with new a new GIS field location device from the equipment replacement fund.

GOALS

- To reduce flooding city-wide
- To solicit infrastructure funding from outside of the City
- Provide an efficient plan/permit review process for contractors and/or residents
- Provide better communication to the residents during construction

FUND 1000 GENERAL FUND

DEPARTMENT ENGINEERING

KEY OBJECTIVES

- Create an open channel flow cleaning program
- Create a culvert rehabilitation program
- Create a rear yard storm sewer installation program, installed and billed back to resident
- Increase public education/outreach about mitigating wet and flooded basements
- Increase the number of grants submitted
- Provide a quick timely plan/permit review process
- Utilize project specific Nixle accounts for construction notifications

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Linear feet of open channel flow cleaned	200	300	100	600
Linear feet of culverts cleaned/rehabilitated	100	0	0	200
# of social media posts about flood mitigation	1	1	1	4
# of grants submitted	4	5	5	7
# of grants awarded	0	3	2.5	4
# of Project Specific Nixle Accounts	0	2	3	4

PERSONNEL SCHEDULE

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
	DESIGN ENGINEER	1	1	1	-
	ENGINEERING DRAFTSMAN	-	-	-	1
	ENGINEERING INSPECTOR	3	3	3	6
	ADMINISTRATIVE ASSISTANT	2	1	1	2
	ASSISTANT DIRECTOR	-	-	1	1
	DIRECTOR	1	1	1	1
	SECRETARY-CLASS	-	1	1	1
	PART-TIME II/SEASONAL	5	5	5	5
	Total Personnel	**12**	**12**	**13**	**17**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND ENGINEERING

EXPENDITURES (340)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	177,033.84	306,711.20	325,974.38	410,300.00
512100	Clerical Full-Time	-	34,709.57	52,472.02	56,800.00
512200	Inspector Full-Time	172,348.90	126,481.05	115,897.35	276,900.00
514600	Other Seasonal/PT II	4,181.00	630.50	-	15,000.00
515000	Overtime	4,458.92	951.86	2,007.74	10,000.00
518000	Longevity/Bonus	13,724.12	14,815.91	15,640.57	28,600.00
521000	Hospitalization	55,091.24	75,130.80	120,168.98	258,900.00
522000	Pension	51,181.82	66,823.57	70,459.20	109,400.00
523000	Medicare	5,007.62	6,525.64	7,246.92	11,700.00
524000	Clothing Allowance	933.33	1,356.25	2,600.01	4,000.00
531600	Cell Phones/Pagers	2,073.12	3,955.41	4,510.53	8,000.00
533100	Meetings/Seminars	642.88	2,133.82	2,767.70	4,000.00
533200	Meals/Mileage	-	47.28	38.99	200.00
536210	Office Equipment Maintenance	203.57	-	943.32	2,500.00
536220	Computer Maintenance	4,364.14	529.58	1,217.60	4,000.00
536300	Vehicle Maintenance	2,626.39	1,931.73	4,341.82	5,000.00
536310	Car Washes	75.00	-	250.00	300.00
536480	Traffic Maintenance	82,876.21	74,242.04	154,540.82	125,000.00
539000	Miscellaneous Contract	24,107.21	28,301.02	41,614.93	70,000.00
541200	Office Supplies	1,696.95	2,251.99	1,859.89	3,500.00
541210	Drafting/Inspector Supplies	1,020.63	2,546.91	1,425.00	2,500.00
541400	Postage	366.12	387.91	518.64	600.00
541500	Gasoline	7,158.49	7,553.48	8,089.90	10,000.00
551100	Office Equipment	-	-	-	1,500.00
551300	Computer Equipment	30,325.93	22,610.45	1,307.64	10,000.00
551600	Vehicles/Large Equipment	-	-	7,773.78	-
571000	Miscellaneous Expenses	1,817.95	1,358.69	2,942.40	4,000.00
573000	Depreciation Expenses	26,000.00	21,000.00	35,600.00	29,200.00
	Total Expenditures	**669,315.38**	**802,986.66**	**982,210.13**	**1,461,900.00**

FUND 1000
GENERAL FUND

DEPARTMENT
ENGINEERING

Bassett Road Water Main Project

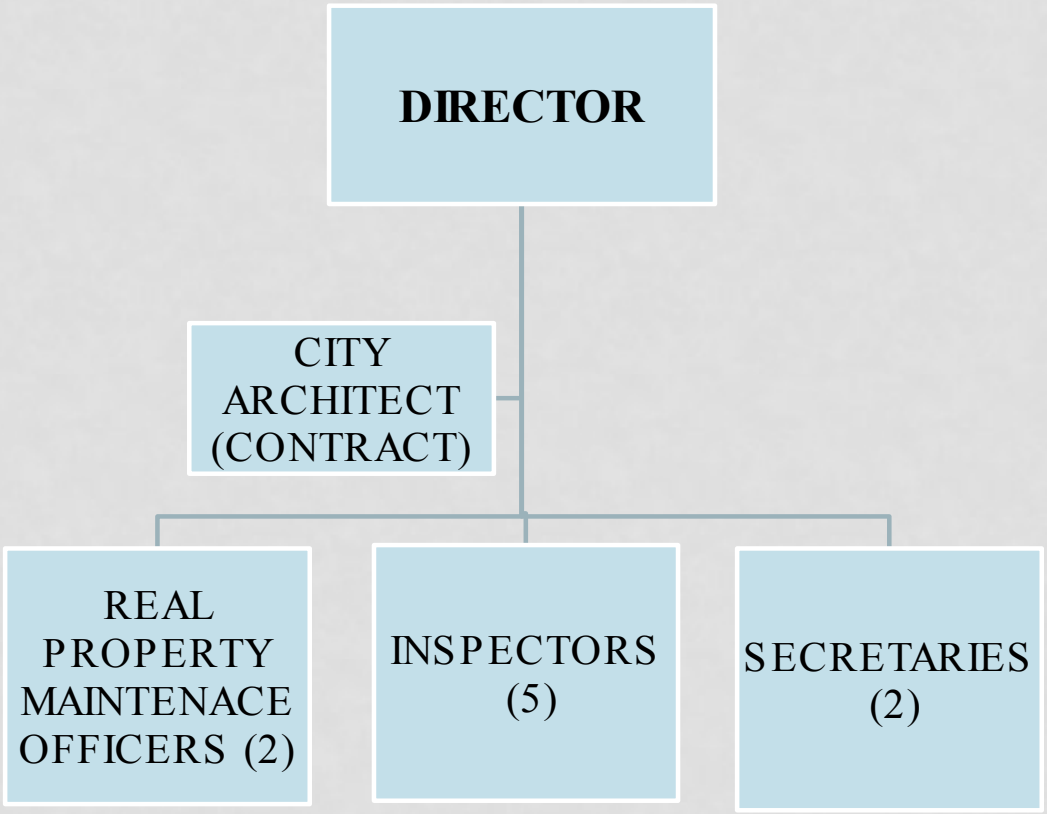


INSPECTIONS DEPARTMENT

Mission Statement

To insure public safety, health, and welfare insofar as they are affected by building construction, through structural strength, adequate means of egress, facilities, sanitary equipment, light and ventilation, and fire safety; and, in general, to secure safety to life and property from all hazards incident to the design, erection, repair, removal, demolition, or use and occupancy of buildings, structures, or premises.

ORGANIZATIONAL CHART
INSPECTION DEPARTMENT



FUND 1000 GENERAL FUND

DEPARTMENT INSPECTIONS (ARCHITECT)

DESCRIPTION

The Inspections Department is responsible for the interpretation and enforcement of the building code, electrical code, plumbing code, and property maintenance code for the City. This also includes the issuance of permits, field and site inspections, citations, issuance of occupancy permits, and rental and apartment licenses. The Inspections Department is also responsible for the enforcement of the zoning code.

The licensing of contractors and the issuing of demolition permits are also controlled by the Inspections Department. Currently five Inspectors, two Full-time Property Maintenance Officers, and two Secretaries assist the Director. Outside architectural firms are used to ensure that all commercial and new single-family plans are compliant with the Ohio Building Code.

The Inspections Department was involved in the selection process of the New Community Develop Software Program which will be used to monitor/issue permits, inspections and issue licenses and registrations. The Community Development project was awarded to iMS (intuitive Municipal Solutions). The new system will be used by the Building/Property Maintenance, Planning, Engineering and Service Departments. The new program will integrate with the Finance Department's new ERP Program.

GOALS

- To improve inspection management, resulting and retrieval in the field.
- To improve the processing time of contactor registrations, especially for new year registrations.
- To improve the processing of "Express Permits" submitted to the inspection department.
- To improve the plan review / permitting process.

KEY OBJECTIVES

- To use mobile devices in the field for entering inspection results, notes and photos.
- Contractors to use online portal for registration.
- Contractors submit permit applications to the inspection department electronically for permits that do not require plan review or require minimal approval, i.e. roofs, siding, etc. (also known as Express Permits).
- Architects, Engineers and Contractors will be able to submit plans and permit applications electronically for review.

FUND 1000 **DEPARTMENT**
GENERAL FUND INSPECTIONS (ARCHITECT)

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
# of Mobile Devices used by Department	N/A	N/A	1	7
# of Contractor Registrations submitted & issued electronically	N/A	N/A	N/A	100
# of Express Permit Applications submitted & issued electronically	N/A	N/A	N/A	25
# of Permit Applications & Plans submitted & issued electronically	N/A	N/A	N/A	25

PERSONNEL SCHEDULE

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
	REAL PROP MAIN OFFICER	1	2	2	2
	BUILDING INSPECTOR	5	5	5	5
	DIRECTOR	1	1	1	1
	SECRETARY-CLASS	2	2	2	2
	PART-TIME II/SEASONAL	0.50	0.50	0.50	0.50
	Total Personnel	**9.50**	**10.50**	**10.50**	**10.50**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND INSPECTIONS (ARCHITECT)

EXPENDITURES (350)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	148,590.06	153,054.29	160,788.42	169,100.00
512100	Clerical Full-Time	106,878.41	102,797.28	115,728.48	121,500.00
512200	Inspector Full-Time	495,339.65	524,657.81	596,944.25	634,600.00
514100	Clerical Seasonal/PT II	3,056.25	3,632.00	2,732.00	6,000.00
515000	Overtime	930.68	4,481.97	1,027.11	10,000.00
518000	Longevity/Bonus	22,643.69	23,428.03	30,425.66	35,700.00
521000	Hospitalization	112,519.68	107,270.76	198,610.58	234,000.00
522000	Pension	107,460.60	112,238.49	124,684.03	134,600.00
523000	Medicare	11,013.86	11,521.94	12,718.56	14,300.00
524000	Clothing Allowance	2,800.00	3,062.56	4,500.00	4,500.00
531600	Cell Phones/Pagers	1,519.09	532.86	1,529.34	4,500.00
532600	Application Fees-Commercial	6,239.70	7,034.33	4,904.18	10,000.00
532610	Application Fees-Residential	3,394.28	3,568.67	3,302.98	4,500.00
533100	Meetings/Seminars	320.00	1,098.11	200.00	1,200.00
533300	Dues	302.00	615.00	-	1,000.00
533400	Reference/Books	2,745.10	3,250.14	3,500.46	4,500.00
536220	Computer Maintenance	-	2,379.80	-	-
536300	Vehicle Maintenance	1,363.52	1,907.26	3,218.97	4,000.00
536310	Car Washes	30.00	-	-	300.00
539000	Miscellaneous Contract	8,440.83	13,468.37	15,838.33	18,000.00
541200	Office Supplies	3,019.39	5,514.67	5,035.32	5,500.00
541400	Postage	1,967.14	2,193.63	2,141.03	3,500.00
541500	Gasoline	8,085.57	6,537.70	5,746.10	7,000.00
541600	Tools	981.08	63.04	928.73	2,000.00
551000	Furniture & Equipment	-	-	8,184.87	-
551300	Computer Equipment	-	-	1,605.54	12,600.00
551600	Vehicles/Large Equipment	-	-	9,773.79	-
571000	Miscellaneous Expenses	481.93	739.37	501.83	1,800.00
573000	Depreciation Expenses	20,000.00	13,200.00	17,300.00	20,000.00
	Total Expenditures	**1,070,122.51**	**1,108,248.08**	**1,331,870.56**	**1,464,700.00**

EXPENDITURES (370)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
532100	Architectural/Eng Service	113,037.33	141,463.45	114,641.88	160,000.00
	Total Expenditures	**113,037.33**	**141,463.45**	**114,641.88**	**160,000.00**

FUND 1000
GENERAL FUND

DEPARTMENT
INSPECTIONS (ARCHITECT)

New Residential Construction





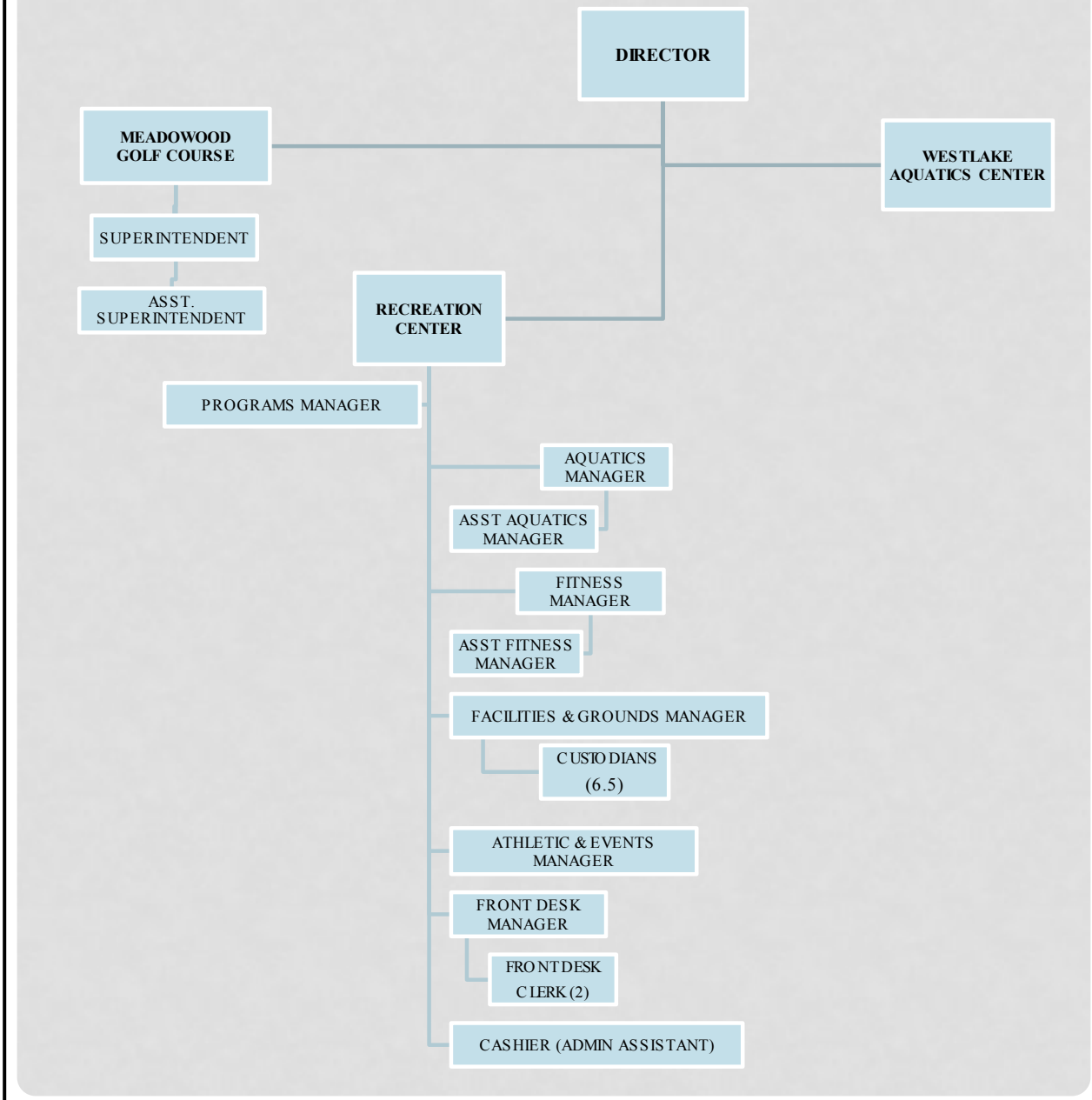


RECREATION DEPARTMENT

Mission Statement

The mission of the Westlake Recreation Department is to enhance the quality of life for those we serve and to help enrich the community by providing exceptional facilities, programming and customer service.

ORGANIZATIONAL CHART
RECREATION DEPARTMENT



FUND 1000 GENERAL FUND

DEPARTMENT RECREATION (ADMINISTRATION)

DESCRIPTION

The Recreation Department is comprised of four divisions: Administration, Recreation Center, Westlake Aquatics Center (formerly Peterson Pool), and Meadowood Golf Course.

The Recreation Center and the Aquatic Center are special revenue funds and Meadowood Golf Course is operated as an enterprise fund. The Administration Division, charged to the General Fund, is responsible for all administrative expenditures. The Director and Center Cashier are charged to this cost center. Numerous improvements are planned using Recreation Improvements Tax funds. In 2014, the City put together a committee to assist in comprising a Master Recreation and Parks Plan with input from residents. In 2026, the City will continue to implement the plan improving parks and facilities and putting Westlake on the cutting edge of leisure time activities. (A list of improvements incorporated into the Five-Year Capital Plan is provided in the Capital Projects section). Various fitness equipment will be replaced in 2026 with it being funded through the equipment replacement fund. Three laptop computer purchases are also scheduled for 2026.

GOALS

- To improve the recreational parks throughout the City based upon the recommendation of the 2015 Parks and Recreation Master Plan
- To complete the necessary upgrades for the Aquatic Center Upgrades at the Recreation Center
- To complete interior (including furniture replacement) and exterior renovations at the Recreation Center
- To complete the Recreation Center Gymnasium Upgrades
- To complete the design work for Clague Park Upgrades, including Clague Cabin and Amphitheater, and the design work for the Bradley Nature Park Trails/Playground Upgrades
- To construct a new Practice Facility at Meadowood Golf Course
- To increase revenue at the Westlake Aquatics Center
- To increase the Recreation Center Membership Revenue
- To grow the Recreation Department Sponsorship Program

FUND 1000 GENERAL FUND

DEPARTMENT RECREATION (ADMINISTRATION)

KEY OBJECTIVES

- To complete construction on the Recreation Center Park Field Improvements including artificial turf in-fields on two expanded ball fields, an artificial turf multi-purpose field and a new playground
- To complete the necessary upgrades for the Aquatic Center at the Recreation Center by August 2026.
- To complete interior (including furniture replacement) and exterior renovations at the Recreation Center. We have secured pricing for all interior upgrades. We are working with Benke Landscape Architecture on the design work for the exterior improvements.
- To complete the Recreation Center Gymnasium Upgrades in Spring of 2026.
- To complete the design work for Clague Park Upgrades, including Clague Cabin and Amphitheater, and the design work for the Bradley Nature Park Trails/Playground Upgrades. Engineering is preparing an RFP, and the objective is to get this work completed in 2026.
- To begin construction on the practice facility at Meadowood Golf Course. We are under contract with Town Center Construction to begin construction in 2026.
- To increase sales of season passes, learn to swim enrollments & daily attendance at Aquatics Center.
- To increase the Recreation Center membership base by 5% through creative marketing campaigns and increased Neighbor Rate membership sales.
- Foster existing and develop new relationships with a diverse collaboration of companies to encourage partnerships with the Recreation Department.

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Recreation Center Park Athletic Field Completion	0%	25%	50%	100%
Phase IV Aquatic Center Upgrade Completion	0%	10%	25%	100%
Recreation Center Interior and Exterior Upgrade Completion	0%	10%	25%	100%
Recreation Center Gymnasium Upgrades	0%	0%	10%	100%
Design Work for Clague Park and Bradley Nature Park	0%	0%	10%	100%
Meadowood Practice Facility Completion	0%	10%	25%	100%
WAC Season Pass Revenue	$221,477	$255,902	$270,000	$283,500
WAC Daily Guest Pass Revenue	$150,429	$166,654	$175,000	$183,750
Recreation Membership Revenue	$1,691,990	$1,787,870	$1,880,000	$1,974,000
Sponsorship Revenue	$11,459	$17,694	$18,500	$20,000

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND RECREATION (ADMINISTRATION)

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	RECR CENTER CASHIER	1	1	1	1
	REC CTR CUSTODIAN	1.40	1.40	1.40	1.32
	DIRECTOR	1	1	1	1
	PART-TIME II/SEASONAL	3	3	3	3
	Total Personnel	**6.40**	**6.40**	**6.40**	**6.32**

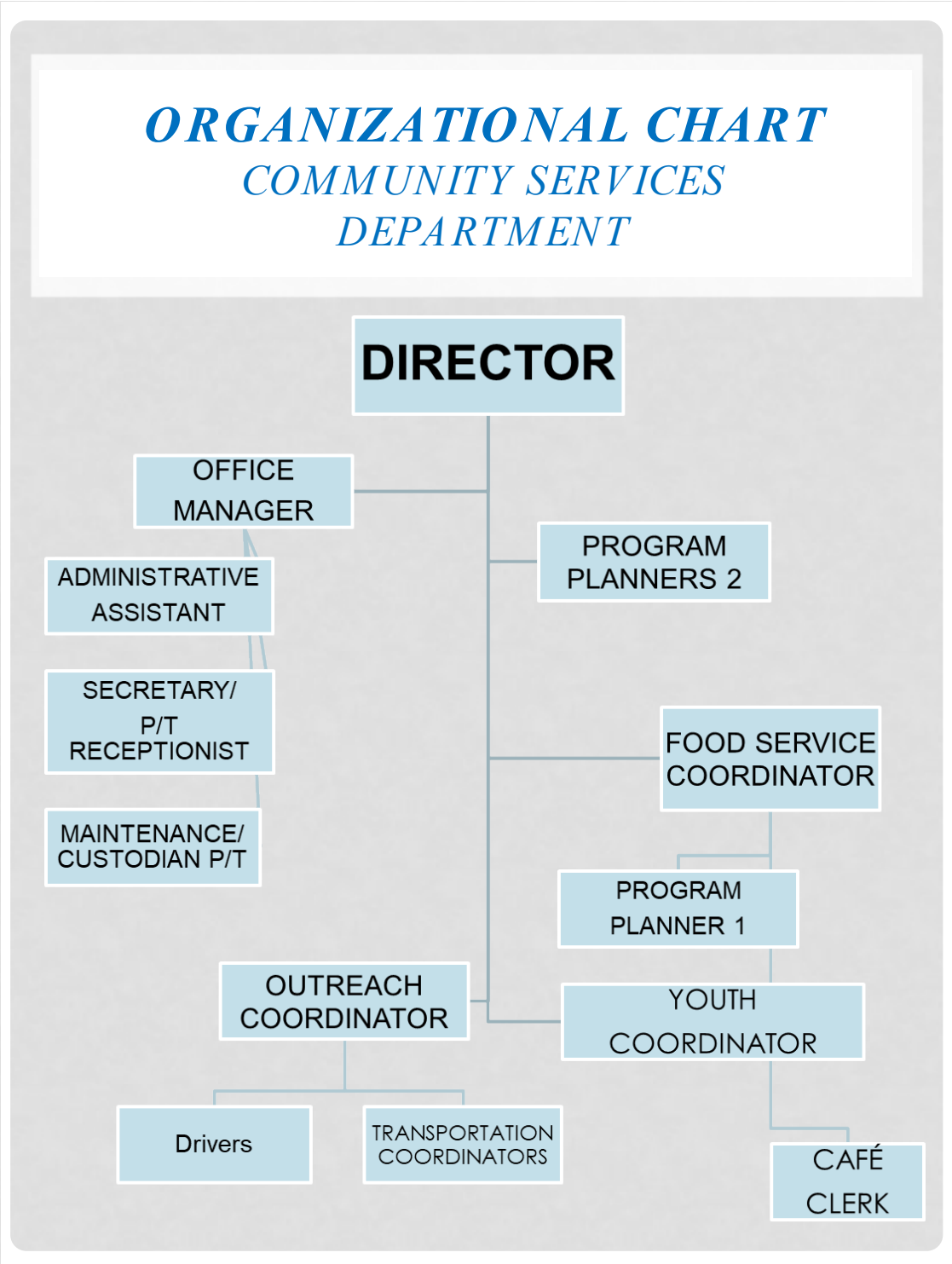
EXPENDITURES (420)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	113,530.78	116,942.47	122,838.69	129,200.00
512100	Clerical Full-Time	59,848.84	61,647.06	64,682.63	67,400.00
512300	Maintenance Full-Time	43,516.86	55,541.64	52,646.53	61,900.00
514800	Maintenance Season/PT II	25,583.38	11,512.31	8,140.53	26,300.00
515000	Overtime	31.46	505.75	1,161.40	1,200.00
518000	Longevity/Bonus	2,263.00	2,210.00	2,413.00	5,200.00
521000	Hospitalization	20,216.52	20,216.52	58,414.49	64,500.00
522000	Pension	33,951.99	34,460.80	34,925.65	40,200.00
523000	Medicare	3,484.80	3,533.66	3,498.11	4,300.00
533100	Meetings/Seminars	3,223.43	6,317.04	5,478.44	10,000.00
536300	Vehicle Maintenance	5,109.50	6,515.91	4,710.05	6,000.00
536400	Grounds Maintenance	59,892.53	61,330.15	42,260.27	85,000.00
539000	Miscellaneous Contract	188.88	191.88	2,873.82	6,300.00
541200	Office Supplies	5,291.75	5,142.47	3,962.38	6,200.00
541500	Gasoline	1,777.13	1,528.59	1,589.08	2,500.00
541820	Sport Programs	6,000.00	14,998.62	6,000.00	12,000.00
551600	Vehicles/Large Equipment	-	9,492.66	45,558.83	5,000.00
571000	Miscellaneous Expenses	748.21	798.34	900.57	1,000.00
	Total Expenditures	**384,659.06**	**412,885.87**	**462,054.47**	**534,200.00**

COMMUNITY SERVICES DEPARTMENT

Mission Statement

To engage, enrich and empower those we serve, especially 50+ adults and Westlake residents of all ages in need.


ORGANIZATIONAL CHART
COMMUNITY SERVICES
DEPARTMENT
DIRECTOR
OFFICE MANAGER
ADMINISTRATIVE ASSISTANT
SECRETARY/ P/T RECEPTIONIST
MAINTENANCE/ CUSTODIAN P/T
PROGRAM PLANNERS 2
FOOD SERVICE COORDINATOR
PROGRAM PLANNER 1
OUTREACH COORDINATOR
YOUTH COORDINATOR
Drivers
TRANSPORTATION COORDINATORS
CAFÉ CLERK

FUND 1000 **DEPARTMENT**
GENERAL FUND COMMUNITY SERVICES

DESCRIPTION

The Community Services Department offers classes, programs, activities, social services and outreach services geared to enrich, engage and empower Westlake residents. There are 2 target populations: older adults (fifty plus) and residents of any age who are in need or "at risk" either due to lack of financial resources, or other social resources. The department also offers a central gathering place for all residents who may frequent our center's café, volunteer, and/or attend meetings/events that are open to the general public.

The various center activities bring in approximately 60,000 visits per year. The calendar of events is available via the bi-monthly newsletter called Pathways. Pathways is available on the city website, as well as via USPS or electronic subscription. Non-residents also subscribe; however resident subscriptions are sent days ahead of the rest.

As mentioned, the main focus of the programs is for the Fifty-Plus population. The variety of services contribute to residents be able to age in place, and enjoy their retirement years. In May of 2023 the Surgeon General released a statement that loneliness is a health epidemic and as a health risk is equal to the damage caused by smoking 15 cigarettes per day. Older adults are especially at risk for loneliness. That is why the socialization that is provided is so crucial. The Connections Café (which serves on-site chef-prepared food on Tuesday-Friday from 10:30-3:00pm is central to this overall socialization, and a fundamental part of how we build community. Community sponsorships, partnerships and donations assist us in providing a wide variety of programs at low or no cost.

Also, critical to aging in place is the senior transportation program which provides a curb to curb service to residents over 60 who qualify. Residents receive rides back and forth to their medical appointments, grocery store, pharmacy bank, hair salons, as well as to our center, the recreation center and the library. In 2024 a total of 12,942 rides were provided, averaging 1,078 rides per month. This is a new record high number in the history of senior transportation. A replacement vehicle is budgeted for 2026

The Social Services Outreach includes the operation of a food pantry to assist residents in need. Food pantry distributions occur monthly as well as larger distribution for the 3 major holidays. All of the food is donated by individuals as well as community groups, churches and corporations. Cash donations are utilized to purchase perishable food as well as to subsidize Meals on Wheels for homebound residents who fall within the poverty guidelines. A social worker also provides information and resources in general, and assists with police and fire departments in social service follow-up of individuals they refer. In 2024 the department provided 105 home visits, 235 office visits and an average of 9 social service focused phone calls per day.

The Westlake Juvenile Diversion program operates in partnership with the Westlake Police Department. The part time youth coordinator is employed in our department to work with the Westlake Police and the Youth

FUND 1000 **DEPARTMENT**
GENERAL FUND COMMUNITY SERVICES

Commission, comprised of voluntary magistrates and commissioners. Quarterly meetings are held on-site, but hearings and meeting are scheduled at City Hall and Police Departments respectively. Last year there were 23 youth who completed diversion, along with 8 at-risk youth who were also provided with ongoing service and support. The Youth Coordinator also coordinates our annual Adopt-A-Family program.
Finally, volunteers are an integral part of the operation. In 2025 there were 3,275 volunteer hours logged. There are over 20 different categories of volunteerism: working in the café (which accounted for 1,059 hours), the kitchen, assisting activities, food pantry sorting and packing and advisory board assistance.

GOALS

- To advance awareness and access to department services and activities through social media
- To advance awareness and access to department services and activities through Pathways external communications such as Pathways newsletter and Constant Contact emails
- To promote the Connections Café as a model for social interaction and place to purchase food that is prepared fresh and not processed, and thereby increasing volume

KEY OBJECTIVES

- To increase the traffic on our Facebook page as measured by number of "followers" by 10%
- To increase our number of electronic subscribers by 10%
- To maintain the gains made (over 100% increase from 2022-2023) in café income

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Number of Followers on Facebook	1,439	1,575	1800	1,980
Number of Electronic Subscribers	3,608	4,444	4,828	5,310
Café Income	$74,268	$75,205	90,946	95,000

FUND 1000 **DEPARTMENT**
GENERAL FUND COMMUNITY SERVICES

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	ACTIVITY PLANNER	2	2	3	3
	MAINTENANCE COMM CENTER	1	1	1	1
	OUTREACH COORDINATOR	1	1	1	1
	OFFICE MANAGER	1	1	1	1
	FOOD SERVICE COORDINATOR	1	1	1	1
	ADMINISTRATIVE ASSISTANT	1	1	1	1
	DIRECTOR	1	1	1	1
	SECRETARY-CLASS	2	2	2	2
	SEAS/PT 2 DIS COMM CNTR	3	3	3	3
	RECEPTIONIST COM CNTR	-	-	-	1
	YOUTH COORDINATOR	1	1	1	-
	COMMUNITY SERVICES MAINTENANCE PT1	-	-	-	1
	PART-TIME II VAN DRIVER/TRANSPORTATION COORDINATOR	9	10	11	11
	PART-TIME II/SEASONAL	2	2	2	4
	Total Personnel	**25**	**26**	**28**	**31**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND COMMUNITY SERVICES

EXPENDITURES (440)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	238,473.00	245,638.16	257,846.84	269,800.00
512100	Clerical Full-Time	105,351.06	108,533.56	111,824.77	122,200.00
512300	Maintenance Full-Time	41,661.95	44,533.34	46,052.74	48,400.00
512600	Other Full-Time	216,153.51	222,255.13	251,994.28	262,900.00
513100	Clerical Part-Time	-	-	-	31,900.00
513300	Maintenance Part-Time	-	-	-	33,700.00
514100	Clerical Seasonal/PT II	13,211.13	12,436.39	13,622.28	19,400.00
514600	Other Seasonal/PT II	54,949.49	60,174.76	55,939.55	73,500.00
514700	Transportation PT II	78,185.79	85,341.91	77,586.14	92,700.00
515000	Overtime	-	210.45	497.35	500.00
518000	Longevity/Bonus	12,212.04	12,662.04	14,837.09	19,400.00
521000	Hospitalization	107,350.56	114,994.08	190,021.87	237,500.00
522000	Pension	105,343.04	109,729.83	114,779.13	134,500.00
523000	Medicare	10,743.49	11,209.12	11,629.45	13,700.00
524000	Clothing Allowance	700.00	700.00	1,208.35	1,000.00
531100	Gas	9,412.11	7,711.19	11,796.16	12,700.00
531200	Electricity	14,283.05	17,022.21	19,624.08	24,200.00
531300	Water	3,856.71	3,890.78	3,979.41	5,200.00
531600	Cell Phones/Pagers	3,391.44	3,653.94	3,333.45	4,500.00
533100	Meetings/Seminars	1,936.20	6,024.00	2,560.79	6,700.00
533200	Meals/Mileage	-	2,219.52	10.00	1,000.00
533300	Dues	1,103.50	875.00	875.00	1,000.00
535300	Printing	1,168.08	688.02	374.52	2,000.00
536100	Building Maintenance	77,629.74	78,768.33	96,656.24	126,000.00
536210	Office Equipment Maintenance	3,629.42	3,520.00	2,885.00	4,400.00
536220	Computer Maintenance	7,295.90	14,006.18	6,906.82	9,600.00
536300	Vehicle Maintenance	4,236.16	3,433.07	6,821.58	7,000.00
536310	Car Washes	450.00	-	-	2,000.00
536400	Grounds Maintenance	14,072.50	14,877.50	14,805.00	27,500.00
539000	Miscellaneous Contract	16,015.50	17,904.47	7,194.49	14,400.00
541000	Supplies	1,853.48	750.04	1,251.41	3,500.00
541200	Office Supplies	3,836.61	2,984.98	3,405.15	4,100.00
541400	Postage	750.54	529.87	1,190.88	1,200.00
541500	Gasoline	10,982.28	10,604.41	8,575.99	13,000.00
543000	Community Cafe Supplies	32,051.23	30,596.75	34,075.79	50,500.00
551300	Computer Equipment	4,118.56	1,058.49	1,642.44	9,000.00
571000	Miscellaneous Expenses	2,167.84	2,677.92	2,868.79	6,500.00
571040	Indigent Expenses	7,850.00	-	4,250.00	8,000.00
573000	Depreciation Expenses	77,000.00	83,500.00	78,000.00	80,500.00

FUND 1000 **DEPARTMENT**
GENERAL FUND COMMUNITY SERVICES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
575000	Petty Cash Expenses	50.00	-	-	-
576000	Sales Tax Expenses	5,647.85	5,980.65	6,880.13	7,000.00
	Total Expenditures	**1,289,123.76**	**1,341,696.09**	**1,467,802.96**	**1,792,600.00**

Cardio Drumming Class at the Community Center

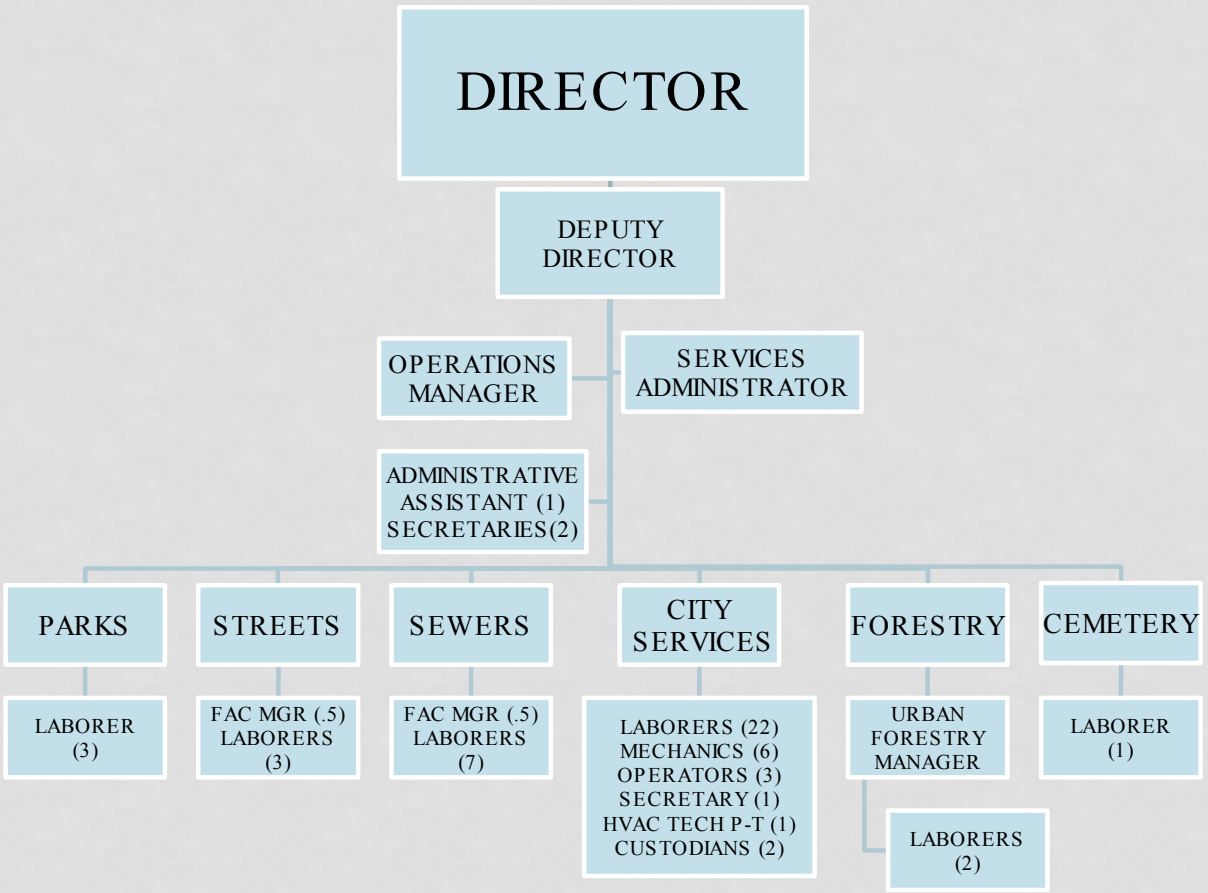


SERVICE DEPARTMENT

Mission Statement

The vision statement of the Westlake's Department of Public Service is to strive to continue the City's status as one of the outstanding suburban living areas in the country. The department shall reflect the highest community ideals of education, cultural, and governmental excellence and the highest ethical standards of community service. The department shall provide its residents quality municipal services and maintenance of public properties. Our mission, in conjunction with that of the City, is to enhance the quality of life for all residents by providing the highest level of services in an efficient and cost effective manner.
Service - its all in the name

ORGANIZATIONAL CHART
SERVICE DEPARTMENT



FUND 1000 GENERAL FUND

DEPARTMENT SERVICE (ADMINISTRATION)

DESCRIPTION

The Service Department is comprised of six divisions:
1. Administration
2. City Services
3. Storm/Sanitary Sewers
4. Parks
5. Street Maintenance
6. Cemetery

The department is responsible for the maintenance and repair of public streets, grounds, sidewalks, parks, sewers, and buildings of the City. Other responsibilities include the removal of snow, ice, and debris from streets and the disposal of leaves and yard waste. Rubbish disposal and grass cutting are privatized. Sanitary sewer revenues and expenditures are charged to an enterprise fund. Street maintenance and cemetery revenues and expenditures are charged to special revenue funds.

The Administration Division covers administrative expenditures and the maintenance of City Hall. The Director is assisted by a Deputy Director and three Managers: an Operations Manager, a Service Administrator and an Urban Forester. An Administrative Assistant and two Secretaries support the department. The 66,000 square foot Service Department facility houses vehicle maintenance, vehicle storage, and administration.

At present, a Facilities Manager and two worker position are vacant. Two vehicle purchases are scheduled. A stacking conveyor will also be replaced. (A complete list of vehicle and equipment replacements is featured in the Equipment Replacement section). The department will also initiate several capital improvements. A roof replacement for the former Community Center building is budgeted. New fire alarms systems are scheduled to be replaced at the Clague Playhouse and the former Community Center building. Repairs and maintenance work are also scheduled for the City's Service Center and City Hall buildings.

GOALS

- To increase the cumulative recycling totals for the community
- To enhance air quality and the aesthetic beauty of the urban forests
- To provide for the health, safety, and welfare of our community by improving our sanitary and storm sewer system

FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (ADMINISTRATION)

KEY OBJECTIVES

- To increase public education and frequency of community interaction regarding all recycling opportunities
- To maintain and replace trees lost from storm damage and disease
- To accommodate storm and sanitary water flows by keeping conveyance systems free of debris
- To locate and restore sanitary and storm sewer clean-outs

PERFORMANCE MEASUREMENTS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
Community recycling totals - % of total	39.23%	42.85%	36.10%	41.0%
Trees planted	159	96	87 *	150
Trees trimmed	498	709	1,165	800
Miles of storm sewers cleaned	3.47	2.08	2.36	3.00
Street sweeping miles/tonnage	1,711/269	1,411/157	1,499/192	1,500/200

*200 trees given away to residents through Arbor Day Canopy program.

PERSONNEL SCHEDULE

		ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026
	DIRECTOR	1	1	1	1
	Total Personnel	**1**	**1**	**1**	**1**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (ADMINISTRATION)

EXPENDITURES (181)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	157,879.32	144,394.97	139,730.76	147,000.00
514100	Clerical Seasonal/PT II	-	-	-	15,000.00
518000	Longevity/Bonus	1,200.00	3,399.58	5,172.23	6,800.00
521000	Hospitalization	6,642.24	9,053.76	18,631.08	20,100.00
522000	Pension	22,103.09	20,432.69	19,779.73	23,200.00
523000	Medicare	2,292.87	2,127.67	2,071.08	2,500.00
531600	Cell Phones/Pagers	974.08	771.62	452.56	700.00
533100	Meetings/Seminars	-	-	-	2,000.00
536220	Computer Maintenance	245.59	246.27	218.76	800.00
536300	Vehicle Maintenance	-	1,543.28	-	500.00
541200	Office Supplies	116.55	131.91	57.09	300.00
541400	Postage	384.54	361.21	353.61	400.00
541500	Gasoline	1,603.40	737.61	922.36	1,800.00
551300	Computer Equipment	-	2,545.58	-	-
551600	Vehicles/Large Equipment	-	-	10,209.40	-
571000	Miscellaneous Expenses	800.73	1,294.05	425.66	2,000.00
573000	Depreciation Expenses	15,000.00	28,600.00	30,800.00	37,800.00
	Total Expenditures	**209,242.41**	**215,640.20**	**228,824.32**	**260,900.00**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**

GENERAL FUND SERVICE (BUILDING MAINTENANCE)

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	FT CUSTODIAN	1.50	1.50	0.50	1
	Total Personnel	**1.50**	**1.50**	**0.50**	**1**

EXPENDITURES (325)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
512000	General Full-Time	56,303.80	57,584.01	40,768.18	-
512300	Maintenance Full-Time	-	-	-	68,900.00
515000	Overtime	-	-	-	300.00
518000	Longevity/Bonus	900.00	900.00	525.00	2,300.00
521000	Hospitalization	3,131.28	2,735.98	5,088.50	31,800.00
522000	Pension	7,882.53	8,061.85	5,707.59	9,800.00
523000	Medicare	821.69	841.93	578.97	1,100.00
531100	Gas	29,322.52	25,937.93	41,949.13	43,700.00
531200	Electricity	95,541.42	134,732.96	145,503.38	174,800.00
531300	Water	3,345.62	10,263.54	10,513.45	13,800.00
531500	Telephone/Long Distance	1,299.71	6,301.10	3,513.45	2,500.00
531600	Cell Phones/Pagers	523.80	520.88	494.88	1,100.00
536100	Building Maintenance	51,367.29	54,429.89	64,627.78	95,000.00
536200	Equipment Maintenance	285.32	184.45	-	2,000.00
536400	Grounds Maintenance	11,491.00	22,817.40	11,182.00	25,000.00
539000	Miscellaneous Contract	3,143.31	792.00	3,668.30	6,000.00
541100	Building Supplies	3,928.31	5,965.33	4,307.40	6,500.00
541600	Tools	-	-	216.55	1,000.00
551000	Furniture & Equipment	187,142.20	956.67	-	15,000.00
552400	Building Improvements	36,072.00	37,487.10	34,518.75	530,000.00
571000	Miscellaneous Expenses	9,955.94	11,287.96	6,855.39	12,000.00
	Total Expenditures	**502,457.74**	**381,800.98**	**380,018.70**	**1,042,600.00**

FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (CITY SERVICE)

DESCRIPTION

This division is comprised of three cost centers: City Services, Snow Removal, and Leaf Removal. The division is responsible for the maintenance of all City vehicles and buildings. Expenditures from the sign shop are charged to City Services. The salaries for the Deputy Director, Operations Manager, and Service Administrator are charged to the cost center in addition an Administrative Assistant, two Secretaries, and all maintenance and mechanic personnel. Snow Removal accounts for all expenditures to remove snow and personnel are assigned shift duty. Leaf Removal accounts for leaf removal expenditures and temporary laborers that assist City personnel.

In 2026, the cost center budgeted for a fence at the community garden, along with 5 iPads, 3 desktop computers, and a projector. They have also budgeted for repair of the east wall and overhead door at the service center, along with new carpet and flooring in the offices.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	DEPUTY DIRECTOR OF SERVICE	1	1	1	1
	SERVICE ADMINISTRATOR	1	1	1	1
	OPERATIONS MANAGER	1	1	1	1
	FT CUSTODIAN	-	1.50	1.50	1
	ADMINISTRATIVE ASSISTANT	1	1	1	1
	MECHANICS	6	6	5	6
	SECRETARY-CLASS	2	2	2	2
	SERVICE WORKER	23	23	25	25
	PART TIME I EMPLOYEE	1	1	1	1
	PART-TIME II/SEASONAL	7	7	7	9
	Total Personnel	**43**	**44.50**	**45.50**	**48**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (CITY SERVICE)

EXPENDITURES (310)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	263,277.76	223,719.47	217,747.12	328,100.00
512000	General Full-Time	1,337,189.51	1,402,091.24	1,352,814.54	1,580,700.00
512100	Clerical Full-Time	87,550.64	90,195.29	90,693.11	99,100.00
512300	Maintenance Full-Time	-	-	-	72,400.00
513300	Maintenance Part-Time	72,188.63	60,805.18	63,319.30	69,200.00
514600	Other Seasonal/PT II	74,402.00	56,258.13	73,888.81	90,000.00
515000	Overtime	27,974.11	54,946.84	31,695.77	50,000.00
518000	Longevity/Bonus	69,703.00	51,222.35	51,020.08	105,700.00
521000	Hospitalization	359,018.28	366,138.14	567,866.82	693,000.00
522000	Pension	265,390.01	269,612.70	260,957.68	328,700.00
523000	Medicare	27,564.99	27,728.90	26,932.12	35,600.00
524000	Clothing Allowance	37,200.54	37,141.66	38,626.57	54,000.00
531100	Gas	25,899.20	20,957.96	32,583.55	39,100.00
531200	Electricity	59,691.70	64,208.63	69,625.45	82,800.00
531300	Water	9,969.23	11,474.29	14,236.87	17,300.00
531600	Cell Phones/Pagers	11,135.80	8,858.88	10,768.38	13,000.00
532220	Board Of Health	-	4,128.20	-	7,500.00
532800	Temporary Labor	35,099.84	26,699.52	20,747.64	40,000.00
532810	Pre-Employment Testing	980.00	1,074.00	826.00	2,400.00
533500	Schooling	2,129.00	1,105.88	2,913.00	12,000.00
534200	Leases-Miscellaneous	3,150.76	1,221.57	-	6,000.00
536100	Building Maintenance	42,002.91	38,313.85	37,060.14	52,000.00
536200	Equipment Maintenance	68,548.13	90,403.54	89,226.77	110,000.00
536220	Computer Maintenance	5,404.97	12,798.78	9,405.74	12,500.00
536320	Radio Maintenance	310.50	-	699.55	1,000.00
536340	Vehicle Maintenance Chargeback	671.30	1,418.41	1,529.78	10,000.00
536460	Landfill Maintenance	88,167.11	66,160.69	60,989.50	100,000.00
536600	Rubbish Outsourcing	2,685,704.46	2,133,080.79	2,097,237.46	2,650,000.00
539000	Miscellaneous Contract	11,313.99	29,740.72	26,425.77	28,000.00
541000	Supplies	4,542.09	3,849.44	3,844.68	6,000.00
541200	Office Supplies	1,138.88	1,373.08	1,168.31	2,000.00
541500	Gasoline	181,129.97	173,875.33	219,458.34	250,000.00
541600	Tools	3,905.52	3,018.86	3,548.47	6,000.00
542300	Road Supplies	-	-	2,975.84	3,500.00
542400	Sign Material	30,552.87	26,150.50	23,929.32	32,000.00
551000	Furniture & Equipment	18,366.50	30,511.39	5,315.57	51,500.00
551300	Computer Equipment	-	11,760.63	-	24,000.00
551600	Vehicles/Large Equipment	13,081.99	41,851.58	49,094.88	-

FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (CITY SERVICE)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
552400	Building Improvements	11,530.00	4,500.00	-	80,000.00
571000	Miscellaneous Expenses	14,894.69	11,690.29	4,016.92	10,000.00
571100	Medical Expenses	4,390.00	4,845.00	6,860.00	6,000.00
573000	Depreciation Expenses	460,000.00	383,000.00	480,900.00	430,300.00
	Total Expenditures	**6,415,170.88**	**5,847,931.71**	**6,050,949.85**	**7,591,400.00**

Storm Sewer Flushing



FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (SNOW REMOVAL)

EXPENDITURES (312)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512000	General Full-Time	32,129.10	29,152.04	53,468.90	125,000.00
515000	Overtime	19,400.03	33,801.16	113,984.71	140,000.00
522000	Pension	7,213.91	8,813.39	23,443.45	37,100.00
523000	Medicare	695.63	887.13	2,367.39	3,900.00
536200	Equipment Maintenance	30,741.80	28,070.06	21,276.45	40,000.00
571000	Miscellaneous Expenses	-	-	-	1,000.00
	Total Expenditures	**90,180.47**	**100,723.78**	**214,540.90**	**347,000.00**

Preparing for winter season



FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (LEAF REMOVAL)

EXPENDITURES (362)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
512000	General Full-Time	136,183.27	150,148.38	122,455.69	125,000.00
515000	Overtime	77,895.14	54,524.82	39,963.26	100,000.00
522000	Pension	29,970.96	28,654.34	22,738.76	31,500.00
523000	Medicare	2,909.41	2,916.81	2,315.44	3,300.00
532800	Temporary Labor	15,608.88	18,850.24	17,542.76	54,000.00
536200	Equipment Maintenance	25,963.30	28,074.22	22,918.54	32,000.00
571000	Miscellaneous Expenses	771.12	298.66	107.98	800.00
573000	Depreciation Expenses	30,000.00	62,800.00	63,000.00	63,800.00
	Total Expenditures	**319,302.08**	**346,267.47**	**291,042.43**	**410,400.00**

FUND 1000 GENERAL FUND

DEPARTMENT SERVICE (STORM DRAIN)

DESCRIPTION

The division is comprised of two cost centers: Storm Drainage in the General Fund and Sanitary Sewer Usage that is an enterprise fund. The personnel schedule appears in Sanitary Sewer cost center since the majority of labor costs are charged there. Storm Drainage accounts for all storm sewer related expenditures and is funded by the General Fund. Since 2024 $20K has been budgeted for a backyard ditch program to help with residential drainage issues.

EXPENDITURES (330)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512000	General Full-Time	50,086.43	70,828.25	51,123.01	120,000.00
515000	Overtime	120.32	-	105.74	10,000.00
522000	Pension	7,028.91	9,916.02	7,172.04	18,200.00
523000	Medicare	526.45	1,002.05	726.80	1,900.00
534200	Leases-Miscellaneous	1,408.33	-	-	-
536300	Vehicle Maintenance	528.20	1,192.77	1,123.80	3,000.00
539000	Miscellaneous Contract	47,059.16	47,152.96	55,384.41	110,000.00
541000	Supplies	-	3,473.00	-	2,000.00
541220	Ditch Supplies	5,339.05	(1,124.50)	12,674.57	30,000.00
551000	Furniture & Equipment	3,079.00	5,990.69	-	-
553200	Storm Construction	-	6,850.00	-	32,000.00
571000	Miscellaneous Expenses	9,065.00	8,919.66	8,763.03	9,000.00
	Total Expenditures	**124,240.85**	**154,200.90**	**137,073.40**	**336,100.00**

FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (PARKS)

DESCRIPTION

The Parks Division maintains all City parks and trees. The Park Maintenance cost center records labor and expenditures for all City parks. Clague Park is the largest of the City parks and accounts for the majority of expenditures. The expenditures for Roman, Bradley, and Porter Parks are also charged to this cost center.

The City employs an Urban Forestry Manager aided by two workers. All expenditures are charged to the Forestry cost center. Additional tree purchases are planned, as well as adding a memorial bench and drinking fountains with water bottle fillers. The Clague Playhouse new fire alarm system is also budgeted in the Parks division.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	SERVICE WORKER	3	3	3	3
	Total Personnel	**3**	**3**	**3**	**3**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (PARKS)

EXPENDITURES (410)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512000	General Full-Time	137,909.69	157,235.40	189,620.67	214,600.00
515000	Overtime	311.72	261.69	2,762.45	10,000.00
518000	Longevity/Bonus	3,743.75	1,750.00	2,050.00	9,200.00
521000	Hospitalization	19,911.08	20,496.24	48,529.36	52,300.00
522000	Pension	19,847.12	22,287.88	27,186.05	32,100.00
523000	Medicare	2,042.61	2,287.51	2,771.80	3,400.00
531100	Gas	5,603.77	3,074.27	5,897.00	5,800.00
531200	Electricity	24,353.67	25,456.45	28,213.40	34,500.00
531300	Water	2,877.57	4,194.59	3,808.37	5,800.00
531500	Telephone/Long Distance	440.76	507.45	563.41	800.00
531600	Cell Phones/Pagers	523.80	520.88	497.44	1,200.00
534200	Leases-Miscellaneous	8,277.00	11,832.00	9,413.00	11,000.00
536100	Building Maintenance	20,388.71	6,362.63	16,576.91	45,000.00
536200	Equipment Maintenance	4,547.61	3,936.61	5,156.08	6,500.00
536220	Computer Maintenance	-	-	-	1,500.00
536300	Vehicle Maintenance	1,591.35	804.08	1,491.69	3,000.00
536400	Grounds Maintenance	142,171.12	146,770.74	133,318.44	170,000.00
541500	Gasoline	8,643.07	8,690.79	8,205.77	12,000.00
541600	Tools	500.84	-	543.32	1,000.00
551600	Vehicles/Large Equipment	-	-	954.99	-
552200	Land Improvements	-	-	32,403.71	-
552400	Building Improvements	51,995.00	62,320.00	-	65,000.00
571000	Miscellaneous Expenses	16,424.23	15,475.80	18,089.20	30,000.00
573000	Depreciation Expenses	22,000.00	37,000.00	4,300.00	2,700.00
	Total Expenditures	**494,104.47**	**531,265.01**	**542,353.06**	**717,400.00**

CITY OF WESTLAKE, OHIO

FUND 1000 **DEPARTMENT**
GENERAL FUND SERVICE (FORESTER)

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	URBAN FORESTRY MANAGER	1	1	1	1
	SERVICE WORKER	2	2	2	2
	Total Personnel	**3**	**3**	**3**	**3**

EXPENDITURES (311)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
512000	General Full-Time	232,439.52	257,292.63	245,131.88	317,800.00
515000	Overtime	1,238.44	323.75	1,122.14	7,200.00
518000	Longevity/Bonus	6,968.60	6,968.60	6,718.60	11,400.00
521000	Hospitalization	47,250.00	47,250.00	76,781.20	85,100.00
522000	Pension	33,564.71	36,944.12	35,367.26	46,600.00
523000	Medicare	3,413.32	3,726.27	3,539.83	4,900.00
536400	Grounds Maintenance	34,872.16	35,165.84	46,809.45	51,000.00
551600	Vehicles/Large Equipment	-	1,272.00	-	-
571000	Miscellaneous Expenses	15,242.64	8,150.07	4,955.89	9,000.00
573000	Depreciation Expenses	15,000.00	34,100.00	44,100.00	35,700.00
	Total Expenditures	**389,989.39**	**431,193.28**	**464,526.25**	**568,700.00**

FUND 1000 GENERAL FUND

DEPARTMENT GENERAL GOVERNMENT

DESCRIPTION

CIVIL SERVICE:
The purpose of the Civil Service Commission is to promote the employment and advancement of competent civil employees. The department oversees all civil service matters as well as all labor functions including hiring and union negotiations. The Clerk of Commissions acts as clerk.

GENERAL GOVERNMENT:
All expenditures of the City that cannot be attributed to a specific department, but are rather for the benefit of the City as whole are recorded in this cost center. Transfers and advances from the General Fund are recorded here. A Receptionist under the supervision of the Mayor's Office is charged to this cost center. A vacant Senior Administrative position, along with three vacant Administrative Assistant positions, and a vacant Secretary position are budgeted. In 2018, the City began disbursing a Job Creation credit to American Greetings Corporation as negotiated in the Tax Increment Financing agreement.

CONTRACTS:
All expenditures for general City contracts are recorded here, along with the costs for the City's street lights.

CHARTER REVIEW:
Every ten years, the City Charter is reviewed. The charter was reviewed in 2019 and amendments were included on the 2020 ballot. There are no charter amendments planned in 2025 and there have been no expenditures within this cost center since 2020.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	ADMINISTRATIVE ASSISTANT	-	-	-	3
	SENIOR ADMINISTRATIVE AST	-	-	-	1
	SECRETARY-CLASS	1	-	1	1
	Total Personnel	**1**	**-**	**1**	**5**

EXPENDITURES (190)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	-	-	-	274,500.00
512100	Clerical Full-Time	55,050.90	22,004.19	15,251.60	63,500.00

FUND 1000 **DEPARTMENT**
GENERAL FUND GENERAL GOVERNMENT

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
514100	Clerical Seasonal/PT II	-	-	-	5,000.00
515000	Overtime	-	-	-	300.00
518000	Longevity/Bonus	1,700.00	100.00	600.00	6,000.00
521000	Hospitalization	-	-	-	125,400.00
522000	Pension	7,833.05	3,080.59	2,135.24	48,100.00
523000	Medicare	828.03	325.57	226.23	5,100.00
524000	Clothing Allowance	350.00	350.00	208.35	500.00
525000	Worker's Compensation	335,481.56	328,041.39	312,931.88	500,000.00
526000	Unemployment Insurance	-	18,068.72	-	20,000.00
527000	Life Insurance	19,458.12	21,349.52	22,211.04	26,000.00
531500	Telephone/Long Distance	73,129.38	72,735.15	69,155.80	80,100.00
532210	Auditor/Treasurer Fees	219,941.27	213,010.82	250,427.79	300,000.00
532220	Board Of Health	225,905.00	248,153.00	273,824.00	300,000.00
532230	Board Of Elections	2,385.07	22,940.88	-	50,000.00
532250	Audit Services	42,148.00	42,968.00	42,344.10	35,000.00
532260	Conversion Services	29,070.00	33,039.50	24,378.00	40,000.00
532270	Income Tax Disb□Schools	368,120.06	662,585.85	275.04	1,300,000.00
532300	Legal Fees	-	131,081.66	42,452.80	500,000.00
533100	Meetings/Seminars	7,798.38	9,207.23	9,782.29	12,000.00
533300	Dues	3,722.00	7,622.00	12,326.00	12,000.00
534200	Leases-Miscellaneous	1,573.28	1,573.28	1,573.28	5,000.00
535100	Advertising	-	-	-	600.00
536210	Office Equipment Maintenance	433.01	472.13	496.98	1,500.00
536220	Computer Maintenance	-	-	-	500.00
536300	Vehicle Maintenance	439.00	668.63	12.04	2,500.00
536470	Haz Mat Handling	2,008.61	5,955.18	8,500.00	8,500.00
538000	Insurance	359,692.00	405,364.00	425,821.00	525,000.00
541200	Office Supplies	5,430.78	5,333.20	6,749.93	10,000.00
541400	Postage	385.00	1,721.40	15,111.34	10,000.00
541500	Gasoline	789.11	1,054.81	462.51	2,000.00
541810	Festivals	84,978.74	80,742.14	82,155.09	193,000.00
552400	Building Improvements	-	-	-	735,000.00
563000	Bond Counsel/Admin Cost	11,125.00	16,052.50	15,750.00	18,000.00
571000	Miscellaneous Expenses	2,329.35	1,873.36	29,070.61	10,000.00
572000	Claims	150.00	254.99	496.12	20,000.00
573000	Depreciation Expenses	23,000.00	23,000.00	23,100.00	20,200.00
577000	Refunds	1,987.25	5,673.45	1,898.15	10,000.00
581000	Transfers Expenditure	1,368,704.14	2,408,700.00	1,645,100.00	2,834,800.00
582000	Advances Expenditure	150,000.00	1,201,000.00	1,750,000.00	6,300,000.00

FUND 1000 **DEPARTMENT**
GENERAL FUND GENERAL GOVERNMENT

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Total Expenditures	**3,405,946.09**	**5,996,103.14**	**5,084,827.21**	**14,410,100.00**

FUND 1000 **DEPARTMENT**

GENERAL FUND GENERAL GOVERNMENT (CIVIL SERVICE)

EXPENDITURES (160)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
515000	Overtime	-	-	-	1,000.00
522000	Pension	-	-	-	200.00
523000	Medicare	-	-	-	50.00
532810	Pre-Employment Testing	24,680.00	6,850.00	10,000.00	35,000.00
535100	Advertising	647.50	270.00	425.00	500.00
541200	Office Supplies	-	-	-	100.00
541400	Postage	42.63	238.41	29.12	100.00
	Total Expenditures	**25,370.13**	**7,358.41**	**10,454.12**	**36,950.00**

FUND 1000 **DEPARTMENT**

GENERAL FUND GENERAL GOVERNMENT (CONTRACTS)

EXPENDITURES (192)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
531400	Street Lighting	623,169.95	666,645.01	699,775.93	800,400.00
539000	Miscellaneous Contract	15,464.94	-	14,262.17	950,000.00
552410	Weston House	164,944.94	-	49,844.85	-
	Total Expenditures	**803,579.83**	**666,645.01**	**763,882.95**	**1,750,400.00**

FUND 1100 **DEPARTMENT**
SAFETY TOWN POLICE

DESCRIPTION
Safety Town is a program offered every summer. The program instructs pre-kindergarten children on the safety of crossing streets, obeying traffic lights and signs, following bus and playground safety, and the awareness of strangers. A seasonal instructor from the Police Department administers the program. Three paid employees assist numerous middle-school volunteers. A $15,000 transfer from the General Fund will support operations.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 31,470.81	$ 19,696.97	$ 19,834.03	$ 22,727.47
	Revenue	4,400.00	21,100.00	19,830.00	18,500.00
	Total Available Resources	35,870.81	40,796.97	39,664.03	41,227.47
	Expenditures	(16,173.84)	(20,962.94)	(16,936.56)	(24,400.00)
	Ending Balance	**$ 19,696.97**	**$ 19,834.03**	**$ 22,727.47**	**$ 16,827.47**

REVENUE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
459700	Programs	4,400.00	6,100.00	4,830.00	3,500.00
482001	Donation	-	-	-	-
485100	Reimbursement	-	-	-	-
491000	Transfers	-	15,000.00	15,000.00	15,000.00
	Total Revenues	**4,400.00**	**21,100.00**	**19,830.00**	**18,500.00**

EXPENDITURES (460)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
514200	Instructor	9,386.27	12,725.54	11,358.86	15,000.00
522000	Pension	1,314.08	1,781.59	1,590.23	2,100.00
523000	Medicare	136.12	184.54	164.70	300.00
571000	Miscellaneous Expenses	5,337.37	6,271.27	3,822.77	7,000.00
	Total Expenditures	**16,173.84**	**20,962.94**	**16,936.56**	**24,400.00**

FUND 1200
EQUIPMENT REPLACEMENT

DESCRIPTION

The City funds a reserve for all vehicle and major equipment purchases. Monies are transferred from departments based on straight-line depreciation per the useful life of the assets. The fund was established in 1976 to alleviate burden on the General Fund when a major purchase is needed. A list of vehicles and equipment being replaced in 2026 is included. Asset valuations and useful lives are determined by the Service Director. This is a continuous process with annual changes and updates.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 13,613,233.55	$ 14,983,860.16	$ 16,854,632.27	$ 17,216,336.82
	Revenue	2,142,130.00	2,453,300.00	2,442,933.00	1,879,400.00
	Total Available Resources	15,755,363.55	17,437,160.16	19,297,565.27	19,095,736.82
	Expenditures	(771,503.39)	(582,527.89)	(2,081,228.45)	(2,353,300.00)
	Ending Balance	**$ 14,983,860.16**	**$ 16,854,632.27**	**$ 17,216,336.82**	**$ 16,742,436.82**

REVENUE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
422100	Operating Grants	-	-	-	-
483300	Sale Of Equipment/Vehicle	105,630.00	2,100.00	73,733.00	50,000.00
485100	Reimbursement	-	-	-	-
486100	Reserve-Equipment Replace	2,036,500.00	2,451,200.00	2,369,200.00	1,829,400.00
	Total Revenues	**2,142,130.00**	**2,453,300.00**	**2,442,933.00**	**1,879,400.00**

EXPENDITURES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
532700	Administrative Fees	3,968.74	1,187.50	-	-
551000	Furniture & Equipment	115,767.56	19,664.00	103,509.99	60,000.00
551300	Computer Equipment	-	19,224.66	-	14,000.00
551500	Recreation Equipment	79,374.38	174,016.53	142,442.29	115,000.00
551600	Vehicles/Large Equipment	572,392.71	368,435.20	1,835,276.17	2,164,300.00
	Total Expenditures	**771,503.39**	**582,527.89**	**2,081,228.45**	**2,353,300.00**

FUND 1200
EQUIPMENT REPLACEMENT

2026 EQUIPMENT REPLACEMENT					
DEPT	TO BE REPLACED	EQUIPMENT REPLACEMENT	GENERAL FUND	OTHER	TOTAL
MAYOR	2020 Buick Enclave #1226	45,000			45,000
	(120113.55160)	45,000	-	-	45,000
ENGINEERING	Electronic Survey Equipment	14,000	-	-	14,000
	(120340.55160)	14,000	-	-	14,000
RECREATION	Fitness Equip(5 treadmills/5 bikes/Media adapter kits)	115,000	-	-	115,000
	1975 Ford Tractor #1122 (Meadowood)	12,800	-	22,200	35,000
	(120420.55150/120420.55160/242420.55160/520420.55100)	127,800	-	22,200	150,000
COMMUNITY SERVICE	2015 Ford Transit Connect Van #1332 (new Subaru)	40,000	-	-	40,000
	(120440.55160)	40,000	-	-	40,000
POLICE	2015 Ford Explorer # 7752	64,000	8,000	-	72,000
	2019 Dodge Ram # 7721	64,000	8,000	-	72,000
	2021 Dodge Charger #7710	64,000	8,000	-	72,000
	2021 Dodge Charger #7718	64,000	8,000	-	72,000
	2021 Dodge Charger #7714	64,000	8,000	-	72,000
	(120210.55160/100210.55160)	320,000	40,000	-	360,000
FIRE	2009 KME Custom Pumper #E72	1,000,000	-	-	1,000,000
	2015 Freightliner M2 Life Line Ambulance #M73	370,000	-	70,000	440,000
	Power Cot/Power Loader/Stair Chair #M73	60,000	-	-	60,000
	(120220.55100/120220.55160/245220.55160)	1,430,000	-	70,000	1,500,000
SERVICE					
	City Services				
	2016 Ford F250 4x4 Pickup w/plow #2008	70,000			70,000
	1996 Cat 963 Track Loader #2068 (parital re-furb)(2025)	65,000	-	-	65,000
	2015 Summa Tangential Blade Cutter (sign shop)	11,500			11,500
	(120310.55160/100310.55160)	146,500	-	-	146,500
	Compost				
	2009 Stacking Conveyor #2223 (2024)	150,000	-	-	150,000
	(120360.55160)	150,000	-	-	150,000
	Forester				
	2016 Ford F250 4x4 Pickup w/plow #3005	65,000			65,000
	(120311.55160)	65,000	-	-	65,000
	Cemetery				
	2015 Hustler Mower 60 Inch #3115	15,000	-	1,500	16,500
	(120250.55160/250180.55160)	15,000	-	1,500	16,500
	Total Equipment Replacement	**$ 2,353,300**	**$ 40,000**	**$ 93,700**	**$ 2,487,000**

FUND 1300
CABLE TELEVISION

DESCRIPTION

- The City collects a franchise fee based on a percentage of the total revenue of the three cable television companies transmitting within the City. These funds are used for communication improvements. They are also used for recreation improvements in conjunction with the use of recreational impact fees. In 2025, $6.0 million was transferred to the Recreation Improvement fund to help fund the Recreation Center park field and playground project. In 2026, the fund will be used for any needed Hilliard Boulevard flower box repairs.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 5,166,245.03	$ 5,662,134.33	$ 6,121,801.00	$ 548,286.91
	Revenue	499,132.23	459,666.67	427,912.24	425,000.00
	Total Available Resources	5,665,377.26	6,121,801.00	6,549,713.24	973,286.91
	Expenditures	(3,242.93)	-	(6,001,426.33)	(10,000.00)
	Ending Balance	**$ 5,662,134.33**	**$ 6,121,801.00**	**$ 548,286.91**	**$ 963,286.91**

REVENUE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
431410	Cable TV License Fees	499,132.23	459,666.67	427,912.24	425,000.00
484100	Sale Of Plans	-	-	-	-
485100	Reimbursement	-	-	-	-
	Total Revenues	**499,132.23**	**459,666.67**	**427,912.24**	**425,000.00**

EXPENDITURES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
571000	Miscellaneous Expenses	3,242.93	-	1,426.33	10,000.00
581000	Transfers Expenditure	-	-	6,000,000.00	-
	Total Expenditures	**3,242.93**	**-**	**6,001,426.33**	**10,000.00**

SPECIAL REVENUE FUNDS

Special revenue funds account for proceeds of specific revenue sources other than capital project funds that are legally restricted to expenditures for specific purposes. Gasoline taxes and motor vehicle registration fees are used to repair and maintain roads. Property taxes are levied to pay City contributions to police and fire pensions and salaries for additional safety forces. Monies seized from criminals and drug fines support police programs and drug and alcohol education. Funds are collected for activities and programs at the Community Services Center. The Recreation Center, Westlake Aquatic Center and the City cemeteries function as special revenue funds. Sales of mulch and wood chips to residents promote yard waste recycling and landfill site improvements. The City's donation funds are also classified as special revenue funds.

CITY OF WESTLAKE, OHIO

FUND
SPECIAL REVENUE FUNDS

COMBINED FUND BALANCE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 16,911,048.91	$ 14,850,820.42	$ 16,865,030.62	$ 18,195,879.33
	Revenue	13,603,622.99	14,060,970.61	15,137,948.70	15,288,576.00
	Total Available Resources	30,514,671.90	28,911,791.03	32,002,979.32	33,484,455.33
	Expenditures	(15,663,851.48)	(12,046,760.41)	(13,807,099.99)	(19,406,450.00)
	Ending Balance	**$ 14,850,820.42**	**$ 16,865,030.62**	**$ 18,195,879.33**	**$ 14,078,005.33**

REVENUE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Taxes	2,911,825.37	2,954,740.78	3,516,525.09	3,429,976.00
	Intergovernmental	2,289,997.92	2,273,789.09	2,343,016.82	2,072,600.00
	Fines and Forfeitures	17,387.93	89,659.93	355,142.50	15,000.00
	Charges for Services	4,998,756.70	5,645,034.45	5,610,959.67	5,173,500.00
	Interest	305,008.48	415,950.39	380,151.40	279,900.00
	Other Revenue	620,646.59	618,864.17	399,397.98	212,600.00
	Transfers/Advances	2,460,000.00	2,062,931.80	2,532,755.24	4,105,000.00
	Total Revenues	**13,603,622.99**	**14,060,970.61**	**15,137,948.70**	**15,288,576.00**

EXPENDITURE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Salaries	5,959,624.57	6,060,113.50	5,790,082.19	7,666,900.00
	Benefits	2,918,999.49	3,033,927.22	3,340,205.83	4,027,400.00
	Services	922,359.97	1,065,512.57	1,092,138.45	1,479,700.00
	Materials & Supplies	807,954.10	756,169.70	912,886.68	1,187,650.00
	Capital Outlay	1,160,004.19	489,398.24	1,936,086.82	4,207,000.00
	Miscellaneous	3,844,909.16	591,639.18	685,700.02	787,800.00
	Transfer/Advances	50,000.00	50,000.00	50,000.00	50,000.00
	Total Expenditures	**15,663,851.48**	**12,046,760.41**	**13,807,099.99**	**19,406,450.00**

FUND 2000 **DEPARTMENT**
STREET MAINTENANCE SERVICE (STREETS)

DESCRIPTION

Street Maintenance accounts for that portion of the state gasoline tax and motor vehicle registration fees specifically designated for street maintenance and repair. Although major road repairs are handled by outside contractors, City road crews also undertake regular maintenance within the City, especially minor repairs and damage due to water main breaks. In 2019 the State raised the City's share of gasoline taxes enabling the City to increase the amount of road maintenance expended from this fund. In 2026, the City has budgeted $4,000,000 for road maintenance, along with $50,000 for resurfacing the Roman Park driveway. The majority of the City's salt expenditures (approximately 89.0 percent based on the percentage of non-State to total roads) are also charged to this fund.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	FACILITIES AND VEHICLE MANAGER	-	-	-	0.50
	SERVICE WORKER	3	3	3	3
	Total Personnel	**3**	**3**	**3**	**3.50**

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 2,804,273.08	$ 2,851,807.84	$ 3,635,257.39	$ 4,479,882.71
	Revenue	2,050,743.60	2,104,529.29	2,195,942.03	1,837,000.00
	Total Available Resources	4,855,016.68	4,956,337.13	5,831,199.42	6,316,882.71
	Expenditures	(2,003,208.84)	(1,321,079.74)	(1,351,316.71)	(5,429,500.00)
	Ending Balance	**$ 2,851,807.84**	**$ 3,635,257.39**	**$ 4,479,882.71**	**$ 887,382.71**

CITY OF WESTLAKE, OHIO

FUND 2000 **DEPARTMENT**
STREET MAINTENANCE SERVICE (STREETS)

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
411610	Sib Loan TIF Revenue	-	-	-	-
421300	Auto Registration	218,580.92	214,005.80	226,476.15	200,000.00
421500	Gasoline Tax	1,673,333.54	1,661,036.44	1,710,744.37	1,500,000.00
471000	Interest	128,859.32	177,117.20	175,190.61	137,000.00
484100	Sale Of Plans	-	100.00	100.00	-
485100	Reimbursement	29,969.82	52,269.85	83,430.90	-
488100	Miscellaneous Income	-	-	-	-
	Total Revenues	**2,050,743.60**	**2,104,529.29**	**2,195,942.03**	**1,837,000.00**

EXPENDITURES (180)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512000	General Full-Time	301,971.45	299,161.00	333,250.70	327,500.00
512200	Inspector Full-Time	534.25	4,146.92	1,515.85	45,000.00
515000	Overtime	838.44	622.68	734.62	6,000.00
518000	Longevity/Bonus	4,250.00	3,100.00	3,300.00	8,900.00
521000	Hospitalization	33,091.92	33,091.92	53,774.42	74,600.00
522000	Pension	42,972.25	43,866.53	47,320.86	53,700.00
523000	Medicare	4,331.93	4,277.95	4,785.03	5,700.00
531600	Cell Phones/Pagers	1,948.16	2,602.49	621.61	1,000.00
536200	Equipment Maintenance	23,345.06	22,201.67	30,031.49	38,000.00
536480	Traffic Maintenance	12,903.83	10,584.20	13,759.46	16,100.00
539000	Miscellaneous Contract	-	15,090.96	-	-
542100	Salt	181,263.62	165,797.28	262,420.99	335,000.00
542200	Paint Striping	304,052.80	300,113.71	306,915.92	340,000.00
542300	Road Supplies	65,356.58	40,523.00	72,920.56	73,000.00
551000	Furniture & Equipment	-	-	8,450.00	-
551600	Vehicles/Large Equipment	-	-	5,020.72	-
553400	Road Construction	997,921.52	352,496.95	184,011.70	4,050,000.00
571000	Miscellaneous Expenses	28,427.03	23,402.48	22,482.78	55,000.00
	Total Expenditures	**2,003,208.84**	**1,321,079.74**	**1,351,316.71**	**5,429,500.00**

FUND 2100 **DEPARTMENT**
STATE HIGHWAY SERVICE (STREETS)

DESCRIPTION

State Highway accounts for that portion of the state gasoline tax and motor vehicle registration fees specifically designated for maintenance and improvement of state highways within the City. A portion of salt expenditures allocated on the percentage of state highways within the City (approximately 11.0 percent) are charged to the fund.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 1,436,293.84	$ 1,634,771.67	$ 1,857,379.47	$ 2,063,379.42
	Revenue	221,375.19	243,617.84	239,289.03	198,200.00
	Total Available Resources	1,657,669.03	1,878,389.51	2,096,668.50	2,261,579.42
	Expenditures	(22,897.36)	(21,010.04)	(33,289.08)	(45,000.00)
	Ending Balance	**$ 1,634,771.67**	**$ 1,857,379.47**	**$ 2,063,379.42**	**$ 2,216,579.42**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
421300	Auto Registration	17,722.79	17,351.82	18,362.93	16,000.00
421500	Gasoline Tax	135,675.68	134,678.64	138,708.99	121,600.00
471000	Interest	67,976.72	91,587.38	82,217.11	60,600.00
484100	Sale Of Plans	-	-	-	-
	Total Revenues	**221,375.19**	**243,617.84**	**239,289.03**	**198,200.00**

EXPENDITURES (180)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
542100	Salt	22,897.36	21,010.04	31,362.51	40,000.00
571000	Miscellaneous Expenses	-	-	1,926.57	5,000.00
	Total Expenditures	**22,897.36**	**21,010.04**	**33,289.08**	**45,000.00**

FUND 2200 PERMISSIVE GAS TAX

DEPARTMENT SERVICE (STREETS)

DESCRIPTION

Motor vehicle registration fees levied by the City and County are accumulated in this fund. Outside contracts and City road repairs may be charged to this fund. Motor vehicle registration tax is also referred to as permissive tax. In past years, the City has financed road maintenance construction using motor vehicle registration taxes from this fund.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 1,526,722.55	$ 1,847,160.86	$ 2,200,996.73	$ 950,869.91
	Revenue	320,438.31	353,835.87	326,871.32	281,100.00
	Total Available Resources	1,847,160.86	2,200,996.73	2,527,868.05	1,231,969.91
	Expenditures	-	-	(1,576,998.14)	-
	Ending Balance	**$ 1,847,160.86**	**$ 2,200,996.73**	**$ 950,869.91**	**$ 1,231,969.91**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
421410	Permissive Tax-City	163,114.00	157,686.77	165,813.66	155,000.00
421420	Permissive Tax-County	81,557.00	89,023.48	82,902.66	80,000.00
422200	Capital Grants	-	-	-	-
471000	Interest	75,717.31	107,125.62	77,755.00	46,100.00
484100	Sale Of Plans	50.00	-	400.00	-
	Total Revenues	**320,438.31**	**353,835.87**	**326,871.32**	**281,100.00**

EXPENDITURES (700)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512200	Inspector Full-Time	-	-	10,977.72	-
522000	Pension	-	-	1,536.88	-
523000	Medicare	-	-	139.93	-
553400	Road Construction	-	-	1,559,779.19	-
571000	Miscellaneous Expenses	-	-	4,564.42	-
	Total Expenditures	**-**	**-**	**1,576,998.14**	**-**

FUND 2300 **DEPARTMENT**
POLICE PENSION POLICE

DESCRIPTION

The Police Pension Fund is used to accumulate property taxes levied at .3 mills for the payment of the current employer contributions to the Police and Firemen's Disability and Pension Fund. The General Fund also transfers funds to support pension payments. The employer contribution is currently set at 19.5 percent with employee contributions at 12.25 percent. To meet pension obligations, $700,000 will be transferred from the General Fund in addition to tax revenues.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 222,078.72	$ 389,616.45	$ 466,289.33	$ 420,226.39
	Revenue	1,240,727.39	1,169,662.99	1,162,499.49	1,335,995.00
	Total Available Resources	1,462,806.11	1,559,279.44	1,628,788.82	1,756,221.39
	Expenditures	(1,073,189.66)	(1,092,990.11)	(1,208,562.43)	(1,400,000.00)
	Ending Balance	**$ 389,616.45**	**$ 466,289.33**	**$ 420,226.39**	**$ 356,221.39**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
411100	Agricultural/Residential	345,748.64	350,171.45	439,924.52	423,710.00
411200	Commerical/Industrial Tax	122,279.82	125,014.39	134,150.22	131,241.00
411300	Personal Property Tax	-	-	-	-
411310	CAT Tax	-	-	-	-
411400	Trailer Tax	-	-	-	-
411500	Public Utility Tangible	11,998.69	12,532.13	12,751.93	14,114.00
421600	Homestead Real Estate Tax	5,019.63	5,201.09	5,631.31	5,600.00
421710	10% Rollback Res Tax	39,003.16	39,649.80	50,113.97	49,064.00
421720	2.5% Rollback Res Tax	8,323.62	8,360.81	10,680.08	12,266.00
421730	10% Rollback Comm Tax	-	-	-	-
485100	Reimbursement	108,353.83	115,698.77	7,647.98	-
488100	Miscellaneous Income	-	-	-	-
491000	Transfers	600,000.00	513,034.55	501,599.48	700,000.00
	Total Revenues	**1,240,727.39**	**1,169,662.99**	**1,162,499.49**	**1,335,995.00**

FUND 2300
POLICE PENSION

DEPARTMENT
POLICE

EXPENDITURES (210)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
522000	Pension	1,073,189.66	1,092,990.11	1,208,562.43	1,400,000.00
	Total Expenditures	**1,073,189.66**	**1,092,990.11**	**1,208,562.43**	**1,400,000.00**

Bike Patrol



FUND 2310 **DEPARTMENT**
FIRE PENSION FIRE

DESCRIPTION

The Fire Pension Fund is used to accumulate property taxes levied at .3 mills for the payment of the current employer contributions to the Police and Firemen's Disability and Pension Fund. Employer contribution will remain at 24.0 percent and employee contributions are at 12.25 percent. To meet pension obligations, $650,000 will be transferred from the General Fund to be used to supplement property tax revenues.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 268,994.96	$ 367,580.43	$ 309,318.85	$ 347,740.95
	Revenue	1,132,373.39	1,040,929.34	1,153,251.66	1,285,995.00
	Total Available Resources	1,401,368.35	1,408,509.77	1,462,570.51	1,633,735.95
	Expenditures	(1,033,787.92)	(1,099,190.92)	(1,114,829.56)	(1,310,000.00)
	Ending Balance	**$ 367,580.43**	**$ 309,318.85**	**$ 347,740.95**	**$ 323,735.95**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
411100	Agricultural/Residential	345,748.97	350,171.71	439,924.67	423,710.00
411200	Commerical/Industrial Tax	122,279.85	125,014.44	134,150.24	131,241.00
411300	Personal Property Tax	-	-	-	-
411310	CAT Tax	-	-	-	-
411400	Trailer Tax	-	-	-	-
411500	Public Utility Tangible	11,998.30	12,531.74	12,751.52	14,114.00
421600	Homestead Real Estate Tax	5,019.49	5,200.84	5,631.18	5,600.00
421710	10% Rollback Res Tax	39,003.16	39,649.80	50,113.97	49,064.00
421720	2.5% Rollback Res Tax	8,323.62	8,360.81	10,680.08	12,266.00
421730	10% Rollback Comm Tax	-	-	-	-
491000	Transfers	600,000.00	500,000.00	500,000.00	650,000.00
	Total Revenues	**1,132,373.39**	**1,040,929.34**	**1,153,251.66**	**1,285,995.00**

EXPENDITURES (220)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
522000	Pension	1,033,787.92	1,099,190.92	1,114,829.56	1,310,000.00
	Total Expenditures	**1,033,787.92**	**1,099,190.92**	**1,114,829.56**	**1,310,000.00**

FUND 2320 **DEPARTMENT**
POLICE AND FIRE OPERATING LEVY POLICE/FIRE

DESCRIPTION

Beginning in 1966, the City has levied additional property taxes of .9 mills for the payment of salaries and related expenditures for safety forces. The City uses the funds to pay for seven police and seven fire personnel. Hospitalization for these officers will be charged to the General Fund.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	FIREMAN	7	7	7	7
	PATROLMAN	7	7	7	7
	Total Personnel	**14**	**14**	**14**	**14**

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 810,145.80	$ 1,008,497.78	$ 1,138,630.41	$ 1,487,267.75
	Revenue	1,701,022.14	1,716,306.08	1,973,971.58	1,907,986.00
	Total Available Resources	2,511,167.94	2,724,803.86	3,112,601.99	3,395,253.75
	Expenditures	(1,502,670.16)	(1,586,173.45)	(1,625,334.24)	(1,743,600.00)
	Ending Balance	**$ 1,008,497.78**	**$ 1,138,630.41**	**$ 1,487,267.75**	**$ 1,651,653.75**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
411100	Agricultural/Residential	1,037,188.13	1,050,575.02	1,320,030.89	1,271,029.00
411200	Commerical/Industrial Tax	366,863.62	375,067.72	402,450.24	393,723.00
411300	Personal Property Tax	-	-	-	-
411310	CAT Tax	-	-	-	-
411400	Trailer Tax	-	-	-	-
411500	Public Utility Tangible	35,995.69	37,595.99	38,255.38	42,344.00
421600	Homestead Real Estate Tax	15,058.73	15,603.06	16,893.76	16,900.00
421710	10% Rollback Res Tax	117,002.84	118,956.16	150,349.29	147,192.00
421720	2.5% Rollback Res Tax	24,969.41	25,083.82	32,041.84	36,798.00
421730	10% Rollback Comm Tax	-	-	-	-

FUND 2320 **DEPARTMENT**

POLICE AND FIRE OPERATING LEVY POLICE/FIRE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
485100	Reimbursement	97,180.94	77,894.24	-	-
488100	Miscellaneous Income	6,762.78	632.82	7,794.42	-
491000	Transfers	-	14,897.25	6,155.76	-
	Total Revenues	**1,701,022.14**	**1,716,306.08**	**1,973,971.58**	**1,907,986.00**

EXPENDITURES (210/220)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512000	General Full-Time	1,286,645.74	1,342,877.39	1,390,531.31	1,484,500.00
515000	Overtime	157,581.50	183,706.34	165,790.50	179,000.00
518000	Longevity/Bonus	22,800.00	21,950.00	28,800.00	36,900.00
523000	Medicare	21,142.92	22,289.72	22,712.43	25,200.00
524000	Clothing Allowance	14,500.00	15,350.00	17,500.00	18,000.00
	Total Expenditures	**1,502,670.16**	**1,586,173.45**	**1,625,334.24**	**1,743,600.00**

FUNDS 2330-2370 **DEPARTMENT**
COMBINED SPECIAL REVENUE FUNDS POLICE

DESCRIPTION

The Police Department utilizes five special revenue funds, revenues of which are restricted to specific programs within the department. Most revenues come from the collection of fines. Monies from the Federal Equitable Sharing Fund receive interest (per Federal guidelines) and the Law Enforcement Fund receives reimbursements from the Temporary Asset Forfeiture Fund (an agency fund) based on court rulings. Revenues collected are used to supplement Police drug and alcohol education and training and to fund related programs within the department. The funds are as follows:

- 233 Law Enforcement (Monies seized from criminals restricted for Police expenditures)
- 234 Mandatory Drug (Confiscated drug monies restricted to drug education such as D.A.R.E.)
- 235 Alcohol Education (Court fees from alcohol fines used for alcohol education)
- 236 Juvenile Diversion (Monies from juvenile court used to run a juvenile diversion program)
- 237 Federal Equitable Sharing (Monies seized from federal forfeitures restricted to guidelines that regulate equitable sharing under federal law)

In 2026, monies are budgeted for training, crime prevention expenses, and equipment. (*See the Police General Fund Police section for further details).*

COMBINED FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 899,448.70	$ 764,433.73	$ 856,816.21	$ 1,133,048.69
	Revenue	105,684.03	198,645.14	423,000.36	98,600.00
	Total Available Resources	1,005,132.73	963,078.87	1,279,816.57	1,231,648.69
	Expenditures	(240,699.00)	(106,262.66)	(146,767.88)	(240,500.00)
	Ending Balance	**$ 764,433.73**	**$ 856,816.21**	**$ 1,133,048.69**	**$ 991,148.69**

COMBINED REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
422100	Operating Grants	-	-	-	-
441100	Police Court Fines	6,260.43	82,120.68	348,820.80	5,000.00
441110	Police Fines-Treasury	-	-	-	-
441300	Drug Fines	4,760.50	2,515.00	2,085.50	5,000.00
441400	Alcohol Fines	6,367.00	5,024.25	4,236.20	5,000.00
471000	Interest	1,235.45	1,686.48	13,121.35	13,000.00
472000	Interest-Treasury	830.21	1,034.59	853.55	600.00

FUNDS 2330-2370 **DEPARTMENT**
COMBINED SPECIAL REVENUE FUNDS POLICE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
482001	Donation	-	-	-	-
483300	Sale Of Equipment/Vehicle	19,168.69	6,828.07	6,560.00	-
485100	Reimbursement	13,905.15	3,081.27	-	-
485120	Reimbursements-Treasury	120.49	-	-	-
488100	Miscellaneous Income	-	-	-	-
488110	Misc Income-Treasury	-	-	-	-
488120	Opioid Settlement	18,246.19	37,699.92	22,322.96	10,000.00
488600	Fund Reimbursements	24,789.92	28,654.88	-	15,000.00
491000	Transfers	10,000.00	30,000.00	25,000.00	45,000.00
492000	Advances	-	-	-	-
	Total Revenues	**105,684.03**	**198,645.14**	**423,000.36**	**98,600.00**

COMBINED EXPENDITURES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
515000	Overtime	24,126.18	22,824.70	8,276.81	35,000.00
522000	Pension	2,804.02	3,047.14	1,023.69	4,900.00
523000	Medicare	341.19	324.08	118.12	600.00
551000	Furniture & Equipment	16,753.68	4,506.73	64,021.99	30,000.00
551110	Furniture/Eq-Treasury	-	-	-	15,000.00
551600	Vehicles/Large Equipment	104,833.67	-	-	-
571000	Miscellaneous Expenses	91,840.26	75,560.01	73,327.27	155,000.00
	Total Expenditures	**240,699.00**	**106,262.66**	**146,767.88**	**240,500.00**

FUND 2410 **DEPARTMENT**
WESTLAKE AQUATIC CENTER RECREATION

DESCRIPTION

From 1967 through 2018, the City had an outdoor swimming pool located at Clague Park. The City razed the existing pool formerly named Peterson Pool and began the construction of the new $8.2 million Westlake Aquatics Center on the site. This project was funded using Recreation Improvement income tax with a $4.0 million transfer from the General Fund. The new Center consists of an activity pool, lap pool, lazy river, plunge pool, climbing wall and numerous water features. The Center opened in June of 2019.

The aquatics staff work at both the Recreation Center and the Westlake Aquatic Center and therefore are only included in the personnel schedule under Fund 2420 Recreation Center.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 188,147.75	$ 101,604.50	$ 31,317.88	$ 62,395.99
	Revenue	407,757.92	457,209.74	559,822.45	582,800.00
	Total Available Resources	595,905.67	558,814.24	591,140.33	645,195.99
	Expenditures	(494,301.17)	(527,496.36)	(528,744.34)	(613,300.00)
	Ending Balance	**$ 101,604.50**	**$ 31,317.88**	**$ 62,395.99**	**$ 31,895.99**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
452230	Aquatics Programs□Off□Site	-	-	-	-
453100	Learn To Swim Program	19,388.00	16,114.00	19,400.00	18,300.00
453210	Registrations-Resident	169,037.00	190,262.00	194,589.00	182,700.00
453220	Registrations-Nonresident	52,440.00	65,640.00	67,542.00	61,800.00
453230	Registrations-Debenture	-	-	-	-
453310	Admissions-Resident	113,551.00	124,435.00	155,767.00	131,200.00
453320	Admissions-Nonresident	36,878.00	42,219.00	50,159.00	43,000.00
453330	Admissions-Rec Members	-	-	-	-
453340	Admissions-Evening Rate	-	-	-	-
453350	4-6 Year Olds	-	-	-	-
453360	Aerobics	-	-	-	-
453370	Splash Pad	-	-	-	-
459200	Concession Revenues	2,676.67	5,243.99	6,088.45	4,600.00
459210	Clague Baseball Concessions	-	-	-	-

FUND 2410 **DEPARTMENT**
WESTLAKE AQUATIC CENTER RECREATION

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
459220	Roman Baseball Concessions	-	-	-	-
459300	Merchandise	7.40	-	-	-
459500	Gift Cards Issued	-	-	-	-
459510	Gift Cards Redeemed	(1,942.00)	(1,808.00)	(2,010.00)	-
459520	Points Redeemed	(25.00)	-	-	-
459700	Programs	7,177.00	8,185.00	9,830.00	8,300.00
459710	Pool Parties	8,085.00	6,339.00	7,856.00	7,400.00
485100	Reimbursement	-	-	-	-
488100	Miscellaneous Income	84.25	179.75	101.00	100.00
488300	Petty Cash Revenue	400.00	400.00	500.00	400.00
488400	Sales Tax Revenue	0.60	-	-	-
491000	Transfers	-	-	50,000.00	125,000.00
492000	Advances	-	-	-	-
	Total Revenues	**407,757.92**	**457,209.74**	**559,822.45**	**582,800.00**

Westlake Aquatic Center



CITY OF WESTLAKE, OHIO

FUND 2410 **DEPARTMENT**
WESTLAKE AQUATIC CENTER RECREATION

EXPENDITURES (420)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
511000	Administration	24,945.42	25,411.38	25,411.39	28,000.00
514200	Instructor	14,340.50	9,305.48	8,897.82	10,800.00
514600	Other Seasonal/PT II	266,729.68	275,174.91	274,651.70	295,000.00
514800	Maintenance Season/PT II	7,163.38	4,653.54	3,622.41	7,900.00
515000	Overtime	63.75	258.76	67.13	500.00
522000	Pension	42,395.71	43,642.56	43,771.51	48,000.00
523000	Medicare	4,513.29	4,555.91	4,527.06	5,100.00
531100	Gas	17,938.08	14,010.29	22,282.40	38,000.00
531200	Electricity	19,866.66	20,605.87	28,102.38	42,600.00
531300	Water	24,632.54	30,566.27	17,139.91	26,500.00
535100	Advertising	425.00	425.00	425.00	1,000.00
536100	Building Maintenance	6,397.01	4,230.29	13,923.95	10,000.00
536220	Computer Maintenance	2,428.72	6,344.71	2,580.16	2,300.00
536400	Grounds Maintenance	6,028.00	11,213.00	7,616.00	13,500.00
536420	Pool Maintenance	24,773.02	41,114.67	39,839.30	35,000.00
539000	Miscellaneous Contract	594.90	754.00	1,548.45	3,200.00
541100	Building Supplies	1,507.99	1,036.26	565.79	2,000.00
541200	Office Supplies	352.79	101.76	210.11	300.00
541700	Uniforms	2,023.20	2,486.00	2,145.00	2,800.00
541820	Sport Programs	1,500.98	2,596.44	1,746.57	3,000.00
541900	Fertilizer/Chemicals	21,999.24	24,740.94	25,118.55	30,000.00
551000	Furniture & Equipment	1,425.97	2,187.57	2,399.00	4,000.00
571000	Miscellaneous Expenses	-	-	-	500.00
574000	Licenses Expenses	1,447.75	1,680.75	1,652.75	2,100.00
575000	Petty Cash Expenses	400.00	400.00	500.00	600.00
576000	Sales Tax Expenses	0.59	-	-	100.00
577000	Refunds	407.00	-	-	500.00
	Total Expenditures	**494,301.17**	**527,496.36**	**528,744.34**	**613,300.00**

FUND 2420 RECREATION CENTER

DEPARTMENT RECREATION

DESCRIPTION

The City opened the Recreation Center in 1998. Situated in an eighty-five acre park setting, the Center features indoor swimming pools, gymnasiums, community and craft rooms, an indoor track, and a fitness area. The outside grounds feature tennis courts, pickleball courts, baseball and soccer fields, nature trails, a picnic area with a lake, and a sledding hill. The Recreation Center cost center is divided into five areas to segregate and manage costs: Administration, Aquatics, Programs, Fitness, and Maintenance. Each area is supervised by a Manager. In 2006, space was reconfigured for conference, multi-purpose, and exercise rooms. 2020 brought some challenges to the Recreation Center. Using equipment replacement funds, the department will replace a 2007 dump truck, as well as $100,000 in fitness equipment. Seven desktop computers will be replaced and new scheduling software will be added. Several Recreation Center projects are planned using Recreation Center improvement funds. (See the Five-Year Capital Plan for details).

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	FT CUSTODIAN	-	-	-	0.50
	REC CTR MANAGER	-	1	1	1
	REC CTR ASSISANT MANAGER	1	1	1	1
	FRONT DESK MANAGER	1	1	1	1
	FRONT DESK CLERK	1	-	-	1
	AQUATICS MANAGER	1	1	1	1
	ASSISTANT AQUATIC MANAGER	-	1	1	1
	PROGRAM COORDINATOR	1	1	1	1
	FITNESS PROGRAM SUPER	1	1	1	1
	ASST FITNESS MANAGER	-	-	-	1
	REC CTR BLDG ENGINEER	1	1	1	1
	REC CTR CUSTODIAN	5.10	5.10	5.10	4
	RECREATION PART TIME 1	-	-	-	2
	FRONT DESK PT 1	-	-	-	2
	PT 1 AQUATICS REC	-	-	-	3
	FITNESS AIDE PART TIME 1	-	-	-	2
	PART TIME 1 REC CUSTODIAN	-	-	-	2
	PART TIME I EMPLOYEE	10	8	8	-
	PART-TIME II/SEASONAL	83.00	83.00	69.00	-
	RECREATION PTII/SEASONAL	141.00	140.00	141.00	215.00
	Total Personnel	**246.10**	**244.10**	**231.10**	**240.50**

CITY OF WESTLAKE, OHIO

FUND 2420 **DEPARTMENT**
RECREATION CENTER RECREATION

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 1,461,846.02	$ 1,394,737.88	$ 1,442,508.83	$ 1,383,236.87
	Revenue	2,702,134.38	2,911,219.34	2,985,030.35	3,181,900.00
	Total Available Resources	4,163,980.40	4,305,957.22	4,427,539.18	4,565,136.87
	Expenditures	(2,769,242.52)	(2,863,448.39)	(3,044,302.31)	(3,934,100.00)
	Ending Balance	**$ 1,394,737.88**	**$ 1,442,508.83**	**$ 1,383,236.87**	**$ 631,036.87**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
412100	Income Tax	250,000.00	250,000.00	250,000.00	250,000.00
422100	Operating Grants	-	-	-	-
452110	Sport Programs□On□Site	153,974.50	157,712.85	190,823.50	150,800.00
452120	Fitness Programs□On□Site	100,291.35	146,043.14	132,310.61	120,900.00
452130	Aquatics Programs□On□Site	180,656.60	189,019.25	170,067.75	163,100.00
452140	Music/Dance Programs□On□Site	(10.00)	-	-	-
452150	Craft Programs□On□Site	220.00	125.00	-	100.00
452160	Misc Programs□On□Site	118,599.00	130,208.00	125,428.00	124,800.00
452170	Silver Sneakers	288,264.50	320,240.00	325,048.00	307,300.00
452180	Waves Program	4,343.00	-	-	-
452210	Sport Programs□Off□Site	-	-	-	-
452220	Fitness Programs□Off□Site	-	-	-	-
452230	Aquatics Programs□Off□Site	-	-	-	-
452240	Music/Dance Programs□Off□Site	-	-	-	-
452250	Craft Programs□Off□Site	-	-	-	-
452260	Misc Prg□Wlake Run	-	-	-	-
452310	Memberships□Adult□Ind	151,382.25	166,074.75	166,183.75	155,900.00
452320	Memberships □ Ind (10□18)	21,094.25	22,694.75	22,476.25	20,800.00
452330	Memberships□ Ind(19□23)	12,265.50	15,154.00	18,674.50	13,900.00
452340	Memberships □ Ind (60+)	76,847.50	78,154.00	86,814.75	77,700.00
452350	Membership□Married□Couple	248,121.00	273,854.00	297,496.25	260,500.00
452360	Membership□Senior Married	78,112.00	78,575.25	86,198.00	77,000.00
452370	Memberships□Family Of 4	461,859.55	472,035.50	488,031.00	451,200.00
452380	Memberships□Quarterly	-	-	-	-
452410	Memberships□Corp Adlt□Ind	53,114.80	51,915.82	52,832.50	49,900.00
452420	Memberships□Corp Ind10□18	3,949.50	4,082.00	4,225.00	4,400.00
452430	Memberships□Corp Ind19□23	2,280.50	1,894.00	3,315.00	2,400.00

FUND 2420 **DEPARTMENT**
RECREATION CENTER RECREATION

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
452440	Memberships□Corp□Ind 60+	25,860.75	27,035.75	32,446.75	27,100.00
452450	Memberships□Corp□Married	90,714.25	88,569.15	113,061.65	90,300.00
452460	Memberships Corp□Sr□Mar	26,616.75	27,044.25	30,125.25	23,900.00
452470	Membership Corp□Family 4	121,975.60	126,700.28	136,734.50	126,300.00
452480	Membership Corp□Quarterly	65.00	-	-	-
452520	Guest□Adult	58,117.00	68,853.00	75,167.00	61,400.00
452530	Guest□Youth	50,568.00	44,733.00	38,830.00	42,400.00
452540	Personal Trainers	-	-	-	-
452550	Guest Senior	4,504.00	4,253.00	5,778.00	4,400.00
459200	Concession Revenues	8,156.98	5,434.31	4,218.03	5,500.00
459300	Merchandise	167.61	76.86	100.94	100.00
459400	Resales	-	-	-	-
459500	Gift Cards Issued	100.00	-	-	2,700.00
459510	Gift Cards Redeemed	1,978.00	5,096.00	9,733.00	-
459520	Points Redeemed	(1,925.00)	(100.00)	-	-
459600	Tot Room	7.50	-	6.00	-
459900	Sponsorships Revenues	11,459.00	17,693.54	13,721.47	12,900.00
471000	Interest	-	-	-	-
481300	Community Room Rental	21,583.75	21,015.00	16,494.50	19,200.00
481400	Conference Room Rental	-	-	-	-
481410	Classroom Rental	-	-	-	-
481500	Pool Rental	30,695.00	70,168.00	41,467.00	42,600.00
481700	Party Rental	12,017.00	12,712.50	7,275.00	10,100.00
481750	Outing Rental	-	-	-	-
483300	Sale Of Equipment/Vehicle	1,534.00	175.00	892.00	-
485100	Reimbursement	-	-	-	-
488100	Miscellaneous Income	1,160.00	1,125.00	1,775.34	1,100.00
488150	Once A Member	31,400.00	32,846.25	37,271.00	31,200.00
488300	Petty Cash Revenue	-	-	-	-
488400	Sales Tax Revenue	13.39	6.14	8.06	-
491000	Transfers	-	-	-	450,000.00
	Total Revenues	**2,702,134.38**	**2,911,219.34**	**2,985,030.35**	**3,181,900.00**

CITY OF WESTLAKE, OHIO

FUND 2420 **DEPARTMENT**
RECREATION CENTER RECREATION

EXPENDITURES (420-424)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	363,090.54	433,029.34	455,605.65	548,600.00
512100	Clerical Full-Time	107,663.76	58,798.41	54,419.22	118,400.00
512300	Maintenance Full-Time	228,458.56	234,004.48	243,761.48	275,900.00
513300	Maintenance Part-Time	29,577.83	15,375.25	15,625.26	36,400.00
513600	Other Part-Time	132,442.13	123,488.51	104,235.01	171,700.00
514200	Instructor	156,671.28	179,922.70	163,888.59	181,400.00
514600	Other Seasonal/PT II	552,109.94	552,863.12	564,899.16	629,700.00
515000	Overtime	2,053.27	1,481.72	3,852.47	5,000.00
518000	Longevity/Bonus	13,945.49	13,580.03	17,104.16	28,500.00
521000	Hospitalization	122,647.48	122,322.50	201,793.38	287,600.00
522000	Pension	220,777.29	224,414.11	225,504.67	277,600.00
523000	Medicare	22,778.37	23,157.79	23,143.20	29,200.00
531100	Gas	51,224.28	44,258.81	57,197.73	71,300.00
531200	Electricity	224,102.55	265,806.99	275,665.92	322,000.00
531300	Water	37,979.09	37,473.20	35,608.65	41,400.00
531500	Telephone/Long Distance	691.53	840.94	854.45	1,700.00
531600	Cell Phones/Pagers	781.09	981.78	901.64	1,200.00
532810	Pre-Employment Testing	6,170.00	4,429.00	3,898.00	6,500.00
532850	Independent Contractors	60,303.70	51,966.30	52,634.90	78,000.00
533100	Meetings/Seminars	3,583.42	5,800.19	3,657.89	10,000.00
535100	Advertising	2,859.69	3,242.38	2,899.50	3,800.00
535200	Promotions	3,323.78	3,142.36	2,740.57	4,000.00
535300	Printing	4,240.19	9,674.32	7,165.57	12,000.00
536100	Building Maintenance	32,579.24	41,441.53	55,077.65	85,000.00
536200	Equipment Maintenance	18,786.94	22,636.32	18,630.13	30,000.00
536220	Computer Maintenance	14,735.63	17,389.21	24,401.75	34,600.00
536400	Grounds Maintenance	47,842.20	54,772.00	52,098.00	60,000.00
536420	Pool Maintenance	35,112.05	34,119.39	42,260.09	60,000.00
539000	Miscellaneous Contract	6,154.94	6,270.47	12,750.11	99,000.00
541100	Building Supplies	41,880.49	49,145.17	45,621.95	80,000.00
541200	Office Supplies	2,802.48	1,480.03	1,402.60	3,000.00
541400	Postage	1,803.97	6,920.71	6,079.68	7,000.00
541500	Gasoline	2,377.00	2,099.91	2,323.59	3,000.00
541700	Uniforms	4,923.00	5,075.00	6,574.00	6,500.00
541790	Waves Program Expense	2,288.00	-	-	-
541820	Sport Programs	35,189.98	28,434.14	34,540.66	60,000.00
541830	Fitness Programs	8,399.50	5,103.80	4,006.00	8,000.00
541840	Aquatics Programs	9,871.30	11,452.78	12,450.76	20,000.00
541870	Misc/Mayor Programs	29,566.68	29,190.53	31,216.72	62,000.00

FUND 2420 **DEPARTMENT**
RECREATION CENTER RECREATION

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
541900	Fertilizer/Chemicals	24,155.84	26,018.11	25,561.74	35,000.00
551000	Furniture & Equipment	16,832.50	13,742.95	7,379.53	15,500.00
551100	Office Equipment	1,896.00	-	-	-
551300	Computer Equipment	-	8,890.28	4,574.96	6,000.00
551500	Recreation Equipment	-	3,711.42	5,064.72	5,000.00
551600	Vehicles/Large Equipment	-	-	34,307.83	-
552400	Building Improvements	6,931.00	8,005.30	-	2,500.00
571000	Miscellaneous Expenses	1,058.67	391.50	446.00	2,000.00
573000	Depreciation Expenses	70,000.00	70,000.00	92,900.00	98,100.00
574000	Licenses Expenses	2,874.75	3,236.00	3,222.75	4,000.00
575000	Petty Cash Expenses	-	-	75.00	-
576000	Sales Tax Expenses	11.85	6.11	9.28	100.00
577000	Refunds	3,693.25	3,861.50	4,269.74	3,500.00
578000	Resales Expenses	-	-	-	2,400.00
	Total Expenditures	**2,769,242.52**	**2,863,448.39**	**3,044,302.31**	**3,934,100.00**

Recreation Center Summer Day Camp



FUND 2430 **DEPARTMENT**
COMMUNITY SERVICES ACTIVITIES COMMUNITY SERVICES

DESCRIPTION

The Community Services Activities Fund is used to collect and disburse funds for community activities within the Westlake Center. Activities such as trips, parties, and classes are handled through this fund. A $50,000 General Fund advance is necessary to alleviate timing issues due to expenses being disbursed prior to the collection of revenues, mainly for trips and activities. The advance is repaid to the General Fund at year-end. Construction of a new Community Center began in 2019 and it was opened in July of 2021. The new center is close to three times the size of the old building. With a café, art room, and theater room, the center allows for numerous new activities for the senior population.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 147,993.93	$ 200,996.46	$ 250,759.14	$ 295,518.18
	Revenue	181,539.00	184,999.04	178,212.17	133,000.00
	Total Available Resources	329,532.93	385,995.50	428,971.31	428,518.18
	Expenditures	(128,536.47)	(135,236.36)	(133,453.13)	(213,800.00)
	Ending Balance	**$ 200,996.46**	**$ 250,759.14**	**$ 295,518.18**	**$ 214,718.18**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
458100	Comm Ser Activity Charges	96,138.00	102,159.70	90,676.00	75,000.00
459500	Gift Cards Issued	-	-	-	-
459510	Gift Cards Redeemed	(22.00)	-	(16.00)	-
481300	Community Room Rental	-	-	-	-
482001	Donation	15,109.00	16,722.34	20,213.17	5,000.00
482010	Sponsorship	6,105.00	10,232.00	5,810.00	3,000.00
485100	Reimbursement	4,209.00	5,885.00	6,529.00	-
488100	Miscellaneous Income	10,000.00	-	5,000.00	-
488400	Sales Tax Revenue	-	-	-	-
492000	Advances	50,000.00	50,000.00	50,000.00	50,000.00
	Total Revenues	**181,539.00**	**184,999.04**	**178,212.17**	**133,000.00**

FUND 2430 **DEPARTMENT**

COMMUNITY SERVICES ACTIVITIES COMMUNITY SERVICES

EXPENDITURES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
535300	Printing	6,017.43	6,635.48	6,929.40	9,500.00
541400	Postage	2,489.10	2,662.05	2,513.58	4,000.00
551000	Furniture & Equipment	-	2,441.42	4,321.00	-
571000	Miscellaneous Expenses	69,784.94	73,246.41	69,077.15	147,800.00
577000	Refunds	245.00	251.00	612.00	2,500.00
583000	Repay Of Advance	50,000.00	50,000.00	50,000.00	50,000.00
	Total Expenditures	**128,536.47**	**135,236.36**	**133,453.13**	**213,800.00**

Cardi Drumming Class at the Community Center



FUND 2440 **DEPARTMENT**
CENTRAL DISPATCH FIRE

DESCRIPTION

The Central Dispatch Center is shared by the cities of Westlake, Bay Village, Rocky River, Fairview Park, and North Ridgeville. The Center is located at St. John's West Shore Hospital in Westlake. The Center is managed by a full-time Supervisor along with an Assistant Supervisor. Twelve full-time and four part-time dispatchers assist. Currently, one full-time and three part-time dispatch positions are vacant. The City will transfer $475,000 into the fund from the General Fund for its share of expenditures in 2026. Expenditures are allocated to the five participating cities based on population. In 2026, $3,500 for the replacement of desk chairs and $2,000 for batteries for portable radios.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	SUPERVISOR-CENTR DISP	1	1	1	1
	ASST SUPERVISOR-CNTR DISP	1	1	1	1
	DISPATCHER - FULL-TIME	9	9	9	10
	PT 2 FIRE DISPATCHER	2	2	2	3
	DISPATCHER FIRE - PART TIME I	-	-	-	1
	Total Personnel	**13**	**13**	**13**	**16**

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 505,583.44	$ 342,985.56	$ 342,322.31	$ 208,967.05
	Revenue	793,376.60	1,041,194.91	1,069,281.91	1,325,000.00
	Total Available Resources	1,298,960.04	1,384,180.47	1,411,604.22	1,533,967.05
	Expenditures	(955,974.48)	(1,041,858.16)	(1,202,637.17)	(1,465,400.00)
	Ending Balance	**$ 342,985.56**	**$ 342,322.31**	**$ 208,967.05**	**$ 68,567.05**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
422100	Operating Grants	-	-	-	-
459800	Fire Programs	688,082.63	741,194.91	769,281.91	850,000.00
485100	Reimbursement	5,293.97	-	-	-

CITY OF WESTLAKE, OHIO

FUND 2440 **DEPARTMENT**
CENTRAL DISPATCH FIRE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
491000	Transfers	100,000.00	300,000.00	300,000.00	475,000.00
492000	Advances	-	-	-	-
	Total Revenues	**793,376.60**	**1,041,194.91**	**1,069,281.91**	**1,325,000.00**

EXPENDITURES (220)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	149,698.64	154,216.94	161,336.80	169,400.00
512400	Dispatcher Full-Time	443,623.56	458,428.31	523,639.44	617,800.00
513400	Dispatcher Part-Time	-	-	-	36,400.00
514600	Other Seasonal/PT II	36,018.63	56,676.67	60,171.33	95,600.00
515000	Overtime	23,794.81	29,422.50	30,438.72	40,000.00
518000	Longevity/Bonus	8,990.28	10,140.28	8,319.28	16,000.00
521000	Hospitalization	104,283.94	119,946.30	174,786.28	234,400.00
522000	Pension	91,878.79	98,263.77	108,899.60	134,600.00
523000	Medicare	9,321.62	9,974.13	10,934.01	14,200.00
525000	Worker's Compensation	12,316.87	13,006.61	11,557.12	20,000.00
531500	Telephone/Long Distance	1,362.98	712.90	1,982.68	5,000.00
531600	Cell Phones/Pagers	1,084.71	981.78	901.91	1,200.00
532810	Pre-Employment Testing	-	50.00	150.00	500.00
533100	Meetings/Seminars	1,734.10	-	-	2,000.00
533300	Dues	-	208.00	216.00	300.00
533400	Reference/Books	323.73	863.28	963.28	2,000.00
533500	Schooling	585.00	695.00	665.00	2,000.00
536210	Office Equipment Maintenance	12,075.00	13,680.72	13,761.00	15,000.00
536220	Computer Maintenance	12,312.65	1,500.00	5,081.94	5,000.00
536320	Radio Maintenance	1,240.16	2,787.46	2,878.71	5,000.00
539000	Miscellaneous Contract	28,900.24	29,400.53	31,082.38	39,000.00
541000	Supplies	404.85	-	-	200.00
541200	Office Supplies	320.84	322.98	563.02	700.00
541400	Postage	-	-	-	100.00
541700	Uniforms	1,686.00	1,576.00	1,850.00	2,000.00
551000	Furniture & Equipment	-	3,500.00	-	3,500.00
551200	Communication Equipment	-	34,636.00	-	2,000.00
551300	Computer Equipment	13,409.85	-	51,949.18	-
571000	Miscellaneous Expenses	607.23	868.00	509.49	1,500.00
	Total Expenditures	**955,974.48**	**1,041,858.16**	**1,202,637.17**	**1,465,400.00**

FUND 2450 **DEPARTMENT**
EMERGENCY MEDICAL SERVICES FIRE

DESCRIPTION
The City of Westlake bills for Emergency Medical Services (EMS). No uninsured resident is obligated to pay the City for services. An outside billing and collection agency handles the processing of all medical paperwork and delinquent billings are forward to the State of Ohio for collection. All revenues are used for equipment and personnel within the Fire Department. In 2026, revenues will fund seven firemen and various EMS expenses. Collections will also fund the depreciation reserve for the City's ambulances and supporting EMS equipment. A $500,000 ambulance is budgeted to be purchased in 2026 using $70,000 from the EMS Fund and $430,000 from the Equipment Replacement Fund.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	FIREMAN	7	7	7	7
	Total Personnel	**7**	**7**	**7**	**7**

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 1,714,890.88	$ 2,042,851.49	$ 2,462,775.60	$ 2,682,755.24
	Revenue	1,404,632.03	1,692,554.30	1,489,554.11	1,310,000.00
	Total Available Resources	3,119,522.91	3,735,405.79	3,952,329.71	3,992,755.24
	Expenditures	(1,076,671.42)	(1,272,630.19)	(1,269,574.47)	(1,367,300.00)
	Ending Balance	**$ 2,042,851.49**	**$ 2,462,775.60**	**$ 2,682,755.24**	**$ 2,625,455.24**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
422100	Operating Grants	37,177.11	3,045.44	3,392.36	-
422200	Capital Grants	-	-	-	-
459800	Fire Programs	1,355,593.24	1,673,523.94	1,460,459.23	1,300,000.00
459810	Deliquent Ems	11,861.68	15,797.16	25,702.52	10,000.00
485100	Reimbursement	-	187.76	-	-
	Total Revenues	**1,404,632.03**	**1,692,554.30**	**1,489,554.11**	**1,310,000.00**

FUND 2450 **DEPARTMENT**
EMERGENCY MEDICAL SERVICES FIRE

EXPENDITURES (220)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512000	General Full-Time	654,893.65	672,923.19	669,192.15	737,700.00
515000	Overtime	99,485.49	79,800.11	53,772.37	100,000.00
518000	Longevity/Bonus	10,300.00	10,600.00	9,441.00	17,400.00
523000	Medicare	10,897.63	10,986.18	10,533.84	12,500.00
524000	Clothing Allowance	7,000.00	7,000.00	7,000.00	7,000.00
532700	Administrative Fees	68,793.29	115,989.13	86,790.71	100,000.00
533300	Dues	-	-	-	600.00
533400	Reference/Books	-	-	-	4,000.00
536230	Medical Equipment Maintenance	28,871.70	28,871.70	28,871.70	31,000.00
536300	Vehicle Maintenance	11,597.88	17,191.93	8,978.28	22,000.00
536320	Radio Maintenance	-	3,325.56	2,641.00	7,000.00
541300	Medical Supplies	18,489.65	11,778.00	21,335.98	25,500.00
541400	Postage	3.45	-	-	100.00
541500	Gasoline	12,023.37	8,371.85	7,803.70	30,000.00
541700	Uniforms	1,640.00	-	-	2,500.00
551200	Communication Equipment	-	2,510.47	-	-
551300	Computer Equipment	-	-	-	2,000.00
551600	Vehicles/Large Equipment	-	48,669.15	4,807.00	70,000.00
573000	Depreciation Expenses	150,000.00	250,000.00	350,600.00	192,000.00
577000	Refunds	2,675.31	4,612.92	7,806.74	6,000.00
	Total Expenditures	**1,076,671.42**	**1,272,630.19**	**1,269,574.47**	**1,367,300.00**

CITY OF WESTLAKE, OHIO

FUND 2500 **DEPARTMENT**
CEMETERY OPERATING CEMETERY

DESCRIPTION

The City owns and operates two public cemeteries, Evergreen and Maple Ridge. The Service Department Secretary oversees paperwork and operations with the help of a Service Department worker. A $110,000 transfer from the General Fund helps support the operations. Replacement of a 60" mower for $16,500 is budgeted in 2026 using $1,500 from the Cemetery Fund and $15,000 from the Equipment Replacement Fund.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	SERVICE WORKER	1	1	1	1
	Total Personnel	**1**	**1**	**1**	**1**

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Beginning Balance	$ 46,600.04	$ 55,860.29	$ 72,410.04	$ 70,259.32
	Revenue	155,219.47	165,184.12	149,588.78	152,600.00
	Total Available Resources	201,819.51	221,044.41	221,998.82	222,859.32
	Expenditures	(145,959.22)	(148,634.37)	(151,739.50)	(196,950.00)
	Ending Balance	**$ 55,860.29**	**$ 72,410.04**	**$ 70,259.32**	**$ 25,909.32**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
455100	Internments	24,830.00	27,785.00	18,575.00	20,000.00
455300	Engravings	-	-	-	-
471000	Interest	30,389.47	37,399.12	31,013.78	22,600.00
485100	Reimbursement	-	-	-	-
491000	Transfers	100,000.00	100,000.00	100,000.00	110,000.00
	Total Revenues	**155,219.47**	**165,184.12**	**149,588.78**	**152,600.00**

CITY OF WESTLAKE, OHIO

FUND 2500 **DEPARTMENT**
CEMETERY OPERATING CEMETERY

EXPENDITURES (250)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
512000	General Full-Time	67,246.90	68,106.57	69,560.89	76,500.00
515000	Overtime	118.13	481.65	642.84	5,000.00
518000	Longevity/Bonus	3,995.54	2,950.00	3,000.00	5,200.00
521000	Hospitalization	11,465.28	11,465.28	18,631.08	20,100.00
522000	Pension	9,781.05	9,952.35	10,178.54	11,900.00
523000	Medicare	1,028.69	1,031.46	1,056.01	1,300.00
531100	Gas	1,069.20	1,224.12	1,468.51	1,800.00
531200	Electricity	5,320.11	5,488.03	5,562.56	6,900.00
531300	Water	2,462.42	5,087.80	5,487.69	8,100.00
531600	Cell Phones/Pagers	523.80	520.88	931.10	1,100.00
536100	Building Maintenance	5,514.09	2,313.53	3,102.29	12,000.00
536200	Equipment Maintenance	3,413.05	3,610.21	1,848.66	6,000.00
541200	Office Supplies	-	-	17.55	300.00
541400	Postage	21.60	25.31	24.33	100.00
541500	Gasoline	1,432.66	1,116.26	1,044.60	2,250.00
541600	Tools	403.00	525.00	-	800.00
541900	Fertilizer/Chemicals	4,826.78	6,466.64	4,550.22	8,500.00
551600	Vehicles/Large Equipment	-	4,100.00	-	1,500.00
571000	Miscellaneous Expenses	13,836.92	9,169.28	11,132.63	15,000.00
573000	Depreciation Expenses	13,500.00	15,000.00	13,500.00	12,600.00
	Total Expenditures	**145,959.22**	**148,634.37**	**151,739.50**	**196,950.00**

FUND 2510 **DEPARTMENT**
CEMETERY INVESTMENT CEMETERY

DESCRIPTION

The City owns and operates two public cemeteries, Evergreen and Maple Ridge. In 1978 the Cemetery Investment fund was created to account for the deposits received for sale of lots. While maintenance of the cemeteries is funded through the Cemetery Operating fund, permanent improvements are funded from the Cemetery Investment fund. These funds are not to be used for operations of the cemeteries.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 670,114.98	$ 697,614.98	$ 720,339.98	$ 749,514.98
	Revenue	27,500.00	23,175.00	30,125.00	15,000.00
	Total Available Resources	697,614.98	720,789.98	750,464.98	764,514.98
	Expenditures	-	(450.00)	(950.00)	(13,000.00)
	Ending Balance	**$ 697,614.98**	**$ 720,339.98**	**$ 749,514.98**	**$ 751,514.98**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
455200	Sale Of Lots	27,500.00	23,175.00	30,125.00	15,000.00
	Total Revenues	**27,500.00**	**23,175.00**	**30,125.00**	**15,000.00**

EXPENDITURES (250)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
571000	Miscellaneous Expenses	-	-	-	10,000.00
577000	Refunds	-	450.00	950.00	3,000.00
	Total Expenditures	**-**	**450.00**	**950.00**	**13,000.00**

FUND 2610-2710
COMBINED DONATION FUNDS

DESCRIPTION

The City of Westlake currently has ten funds receiving private donations that are used to improve the City and further serve the residents. These funds are restricted by ordinance to serve specific needs and purposes. They are as follows:

- 2610 Fire Donations (Equipment and improvements at the Fire Department)
- 2620 Police Donations (Equipment and improvements at the Police Department)
- 2630 Kennel Donations (Operation of the City kennel)
- 2650 Tree Donations (Planting and maintenance of trees)
- 2660 Recreation Center Donations (Memberships to Center for underprivileged residents)
- 2670 Recreation Center Program Donations (Establishing new recreation programs)
- 2680 Duck Pond Donations (Feed for Clague Park ducks)
- 2690 Community Service Donations (Operation of the Community Center)
- 2700 Westlake Assistance Donations (Assistance to residents in need)
- 2710 Newsletter Donations (Printing of Mayor's newsletter from marriage ceremony donations)

In 2017, the City acquired and trained three K-9s and their assigned officers through the use of donations to the Police Department. In 2023, a fourth K-9 was donated to the department. Additional K-9 expenditures will be funded with donations.

COMBINED FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 220,001.08	$ 236,009.36	$ 262,052.69	$ 271,866.70
	Revenue	40,912.87	55,113.65	33,538.55	18,400.00
	Total Available Resources	260,913.95	291,123.01	295,591.24	290,266.70
	Expenditures	(24,904.59)	(29,070.32)	(23,724.54)	(60,500.00)
	Ending Balance	**$ 236,009.36**	**$ 262,052.69**	**$ 271,866.70**	**$ 229,766.70**

FUND 2610-2710
COMBINED DONATION FUNDS

COMBINED REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
482001	Donation	39,712.87	54,363.65	33,288.55	18,400.00
482100	Prescription Donation	-	-	-	-
482300	Marge's Fund	-	-	-	-
482400	Adopt-A-Family	1,200.00	750.00	250.00	-
482700	School Supplies Donation	-	-	-	-
485100	Reimbursement	-	-	-	-
488100	Miscellaneous Income	-	-	-	-
492000	Advances	-	-	-	-
	Total Revenues	**40,912.87**	**55,113.65**	**33,538.55**	**18,400.00**

COMBINED EXPENDITURES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
571000	Miscellaneous Expenses	23,110.82	27,870.88	23,007.22	57,400.00
571100	Medical Expenses	-	-	-	500.00
571500	Marge's Fund Expenses	1,722.01	979.99	655.36	2,000.00
571600	Coats/Adopt-A-Family	71.76	219.45	61.96	600.00
	Total Expenditures	**24,904.59**	**29,070.32**	**23,724.54**	**60,500.00**

The Westlake Baseball Team volunteering at the Social Services Outreach Food Pantry



FUND 2800 WESTLAKE ECOLOGICAL

DEPARTMENT SERVICE (CITY SERVICES)

DESCRIPTION

The Westlake Ecological Fund handles the processing of yard waste. Brush, wood, and other yard waste are processed into wood chips and humus. All proceeds from sales are restricted for expenditures that promote recycling of yard waste materials and maintenance of a compliant landfill.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 51,685.16	$ 21,060.49	$ 53,679.79	$ 73,026.27
	Revenue	98,186.67	202,793.96	167,969.91	125,000.00
	Total Available Resources	149,871.83	223,854.45	221,649.70	198,026.27
	Expenditures	(128,811.34)	(170,174.66)	(148,623.43)	(153,100.00)
	Ending Balance	**$ 21,060.49**	**$ 53,679.79**	**$ 73,026.27**	**$ 44,926.27**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
456200	Mulch Sales	69,670.00	127,758.00	126,615.00	110,000.00
459500	Gift Cards Issued	-	-	-	-
459510	Gift Cards Redeemed	-	-	-	-
485100	Reimbursement	28,516.67	20,035.96	41,354.91	15,000.00
488100	Miscellaneous Income	-	-	-	-
491000	Transfers	-	55,000.00	-	-
	Total Revenues	**98,186.67**	**202,793.96**	**167,969.91**	**125,000.00**

EXPENDITURES (180)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512000	General Full-Time	73,197.60	79,974.92	73,037.46	82,000.00
515000	Overtime	2,773.21	3,198.29	2,663.13	3,500.00
518000	Longevity/Bonus	2,900.00	2,950.00	2,900.00	3,800.00
522000	Pension	10,985.89	11,994.26	10,948.15	12,500.00
523000	Medicare	1,134.89	1,238.37	1,132.79	1,300.00
536200	Equipment Maintenance	37,407.13	40,385.92	55,530.99	45,000.00
571000	Miscellaneous Expenses	170.62	30,412.90	2,215.91	4,000.00
577000	Refunds	242.00	20.00	195.00	1,000.00
	Total Expenditures	**128,811.34**	**170,174.66**	**148,623.43**	**153,100.00**

FUND 2950
RESERVE FOR
COMPENSATED ABSENCES

DEPARTMENT
MISCELLANEOUS

DESCRIPTION

The City created a fund to reserve monies for future compensated absences. Vacation and sick time that is paid to employees at retirement or separation of service are disbursed from this fund. This allows the City to be proactive in planning for future retirements and does not distort expenditures at the cost center level. $1.5 million is budgeted to be transferred from the General Fund in 2026. The City incorporates future funding of compensated absences when projecting General Fund expenditures and balances. (*See future projections below*).

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 542,356.96	$ 868,141.03	$ 737,086.35	$ 1,490,833.29
	Revenue	1,000,000.00	500,000.00	1,000,000.00	1,500,000.00
	Total Available Resources	1,542,356.96	1,368,141.03	1,737,086.35	2,990,833.29
	Expenditures	(674,215.93)	(631,054.68)	(246,253.06)	(1,217,400.00)
	Ending Balance	**$ 868,141.03**	**$ 737,086.35**	**$ 1,490,833.29**	**$ 1,773,433.29**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
491000	Transfers	1,000,000.00	500,000.00	1,000,000.00	1,500,000.00
	Total Revenues	**1,000,000.00**	**500,000.00**	**1,000,000.00**	**1,500,000.00**

EXPENDITURES (190)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512000	General Full-Time	664,585.04	624,507.41	242,747.82	1,200,000.00
523000	Medicare	9,630.89	6,547.27	3,505.24	17,400.00
	Total Expenditures	**674,215.93**	**631,054.68**	**246,253.06**	**1,217,400.00**

FUND 2950 **DEPARTMENT**
RESERVE FOR MISCELLANEOUS
COMPENSATED ABSENCES

COMPENSATED ABSENCES PROJECTED THROUGH 2030					
	2026	**2027**	**2028**	**2029**	**2030**
BEGINNING BALANCE	$ 1,490,833	$ 1,773,433	$ 1,761,433	$ 1,746,433	$ 1,731,433
REVENUES					
General Fund Transfer	1,500,000	800,000	1,000,000	1,000,000	1,000,000
Total Revenues	$ 1,500,000	$ 800,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
EXPENDITURES					
Salaries	1,200,000	800,000	1,000,000	1,000,000	1,000,000
Medicare	17,400	12,000	15,000	15,000	15,000
Total Expenditures	$ 1,217,400	$ 812,000	$ 1,015,000	$ 1,015,000	$ 1,015,000
ENDING BALANCE	$ 1,773,433	$ 1,761,433	$ 1,746,433	$ 1,731,433	$ 1,716,433

In 2026, the City will transfer $1.5 million into the Compensated Absence Fund from the General Fund. Due to the increasing number of retirements anticipated in the future, the City has projected that a General Fund transfer of $800,000 to $1.0 million annually will also be necessary in 2027 through 2030. These transfers are reflected in the five-year projection of General Fund balances. The City is confident it will be able to maintain a reserve equal to three months of expenditures through 2030 despite these transfers of funds.

FUND
DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of resources for and the payment of various types of debt principal, interest, and related costs. General Obligation, Special Assessment, Tax Incentive Financing, Infrastructure Tax, and Recreation Center Debt Funds account for the City's debt structure. The City's primary objective in debt management is to keep the level of indebtedness within available resources and within the legal debt limitations established by law at a minimum cost to taxpayers. The level of unvoted debt is kept considerably below the legal margin to allow for emergency borrowing. Principal and interest payments on debt are always maintained at a level that will not jeopardize the operation of the City. $48.33 million in special obligation non-tax revenue bonds were issued in 2014 but were refinanced by reissuance of refunding bonds in the amount of $47.91 million in 2021. The original bonds were defeased. A $3.2 million twenty-five year no interest OPWC loan to fund the Bradley and Detroit Roads intersection began in 2016 in addition to an $8.5 million State Infrastructure Board (SIB) loan funded through tax incremental financing. The City issued $8.0 million in bonds and $3.5 million in notes in 2019 to finance the construction of the new Community Center. The note was paid off in 2024. A copy of the City's Debt Policy appears in this section.

CITY OF WESTLAKE, OHIO

FUND
DEBT SERVICE FUNDS

COMBINED FUND BALANCE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 1,201,211.02	$ 2,022,933.85	$ 1,318,780.20	$ 990,637.35
	Revenue	8,552,978.47	8,205,824.25	5,220,523.87	4,987,900.00
	Total Available Resources	9,754,189.49	10,228,758.10	6,539,304.07	5,978,537.35
	Expenditures	(7,731,255.64)	(8,909,977.90)	(5,548,666.72)	(5,458,700.00)
	Ending Balance	**$ 2,022,933.85**	**$ 1,318,780.20**	**$ 990,637.35**	**$ 519,837.35**

REVENUE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Taxes	5,907,046.86	6,053,018.34	5,170,692.98	4,987,900.00
	Intergovernmental	-	-	-	-
	Assessments	282.70	56.77	0.13	-
	Interest	137,248.90	77,442.55	49,406.32	-
	Other Revenue	2,508,400.00	-	-	-
	Transfers/Advances	0.01	2,075,306.59	424.44	-
	Total Revenues	**8,552,978.47**	**8,205,824.25**	**5,220,523.87**	**4,987,900.00**

EXPENDITURE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Services	2.80	0.43	46,010.25	50,500.00
	Debt	7,731,252.84	7,263,610.18	4,377,938.00	4,908,200.00
	Miscellaneous	-	1,646,367.29	1,124,718.47	500,000.00
	Total Expenditures	**7,731,255.64**	**8,909,977.90**	**5,548,666.72**	**5,458,700.00**

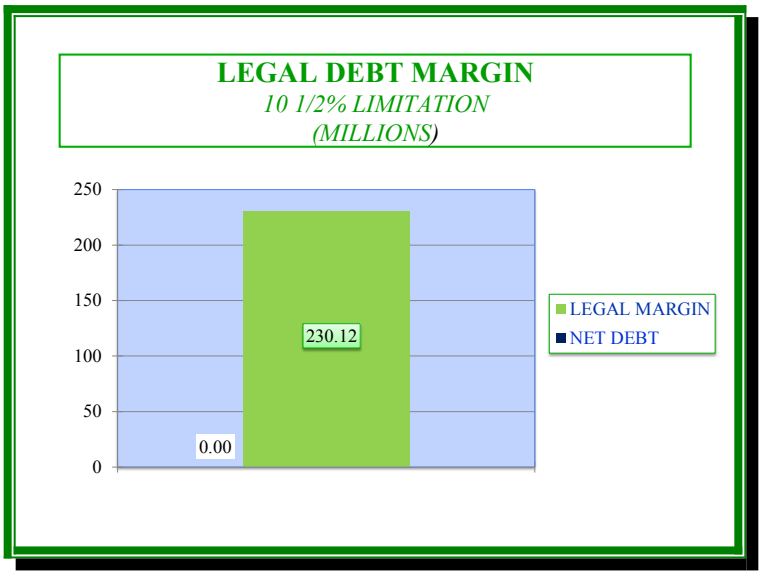
CITY OF WESTLAKE, OHIO

FUND
DEBT SERVICE FUNDS

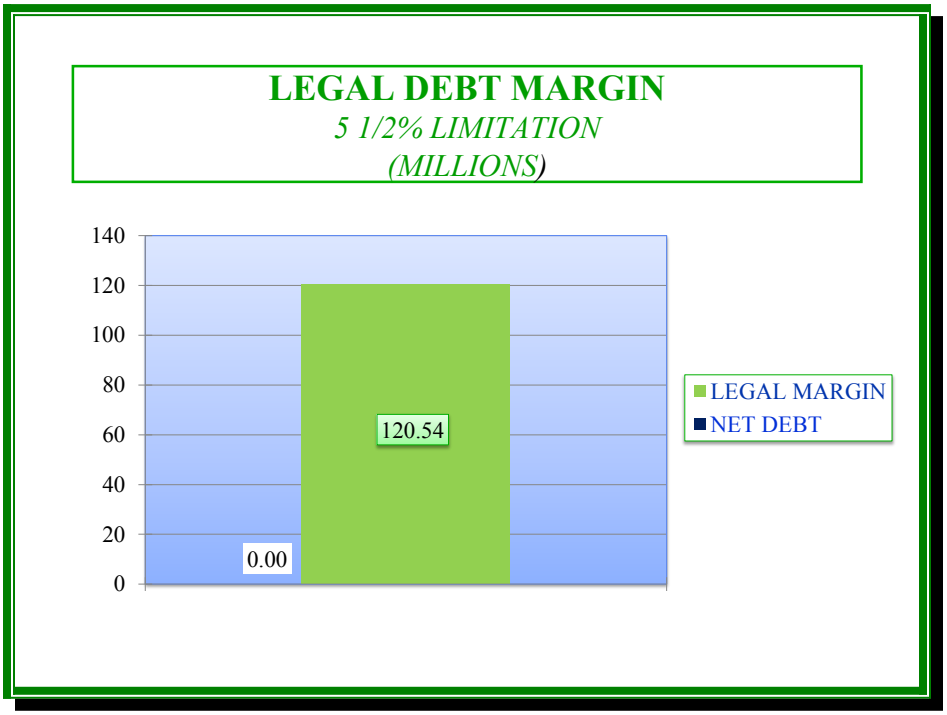
LEGAL DEBT MARGIN

1. Tax valuation of the City (as shown by the tax lists and duplicates for the tax year 2025/collection year 2026)……		$2,191,651,720
2. (A) Total principal amount of all outstanding bonds and notes of the City……	$	51,530,000
(B) Of that total, the total of voted and unvoted general obligation bonds and notes……	$	6,625,000
3. Principal amount of exempt securities included in item 2(A)		
(A) Bonds and notes issued in anticipation of the levy or collection of special assessments (excluding the City's City's portion)……..	$	0
(B) Bonds and notes for which the debt service is payable from municipal income taxes…….	$	6,625,000
(C) Bonds and notes for which the debt service is payable from Non-tax Revenues……	$	44,905,000
4. Total of items 3 (A) though (C)	$	51,530,000
5. 10-1/2 % of tax valuation limitation	$	230,123,431
6. Total principal amount of voted and unvoted bonds and notes subject to 10-1/2 % overall debt limitation (2(A) minus 4)	$	0
7. Debt leeway within 10-1/2 % limitation [5 minus 6]	$	230,123,431
8. 5-1/2 % of tax valuation limitation	$	120,540,845
9. Total principal amount of unvoted bonds and notes subject to 5-1/2% unvoted debt limitation	$	0
10. Debt leeway within 5-1/2 % unvoted debt limitation [8 minus 9]	$	120,540,845

FUND
DEBT SERVICE FUNDS



By state law, the City has $230.12 million of available legal debt margin for voted and unvoted debt at the 10.5 percent of assessed valuation limit. Currently, the City does not have any G.O. debt outstanding.



FUND
DEBT SERVICE FUNDS

By state law, the City has $120.54 million of available legal debt margin for unvoted debt at the 5.5 percent of assessed valuation limit. Currently, the City does not have any G.O. debt outstanding.

CITY OF WESTLAKE, OHIO

FUND
DEBT SERVICE FUNDS

DEBT STATEMENT											
					AMOUNT						***AMOUNT***
	DEBT		***ORIGINAL***	***ORIGINAL***	***OUTSTANDING***		***INTEREST***	***MATURITY***	***2026 PAYMENTS***		***OUTSTANDING***
PURPOSE	***FUND***	***FUND***	***ISSUE DATE***	***ISSUE AMT***	***01-01-26***	***TYPE***	***RATE***	***DATE***	***INTEREST***	***PRINCIPAL***	***12-31-26***
GENERAL OBLIGATION BONDS											
Community Center	Recr/Comm Cntr Debt	330	20-Aug-19	8,000,000.00	6,625,000.00	Unvoted	2%-5%	1-Dec-44	167,900.00	265,000.00	6,360,000.00
TOTAL GENERAL OBLIGATIONS BONDS					$ 6,625,000.00				$ 167,900.00	$ 265,000.00	$ 6,360,000.00
SPECIAL OBLIGATION/NON-TAX REVENUES BONDS											
Amer Greetings/Cr Park TIF Serial	TIF	315	30-Sep-21	23,270,000.00	20,265,000.00		1.898%	1-Dec-36	1,056,424.60	1,405,000.00	18,860,000.00
Amer Greetings/Cr Park TIF Term	TIF	315	30-Sep-21	5,670,000.00	5,670,000.00		2.635%	1-Dec-38	-	-	5,670,000.00
Amer Greetings/Cr Park TIF Term	TIF	315	30-Sep-21	9,090,000.00	9,090,000.00		2.785%	1-Dec-41	-	-	9,090,000.00
Amer Greetings/Cr Park TIF Term	TIF	315	30-Sep-21	9,880,000.00	9,880,000.00		2.885%	1-Dec-44	-	-	9,880,000.00
TOTAL SP OBLIGATION/NON-TAX REV BONDS					$ 44,905,000.00				$ 1,056,424.60	$ 1,405,000.00	$ 43,500,000.00
TOTAL BONDS					$ 51,530,000.00				$ 1,224,324.60	$ 1,670,000.00	$ 49,860,000.00
ISSUE 2/SIB LOANS											
Bradley/Detroit Intersection	OPWC	430	1-Jul-16	2,868,104.40	1,835,586.78		0%	1-Jan-41	-	114,724.18	1,720,862.60
Crocker Improvement SIB Loan	TIF	315	7-Jul-16	8,579,892.91	4,478,008.11		3.0%	1-Jul-34	130,594.49	503,178.69	3,974,829.42
TOTAL LOANS					$ 6,313,594.89				$ 130,594.49	$ 617,902.87	$ 5,695,692.02
TOTAL DEBT					$ 57,843,594.89				$ 1,354,919.09	$ 2,287,902.87	$ 55,555,692.02

CITY OF WESTLAKE, OHIO

FUND

DEBT SERVICE FUNDS

DEBT STATEMENTS						
		ACTUAL 2023			***ACTUAL 2024***	
	INTEREST	***PRINCIPAL***	***TOTAL***	***INTEREST***	***PRINCIPAL***	***TOTAL***
BONDS						
COMMUNITY CENTER-UNVOTED						
Community Center	205,150.00	240,000.00	445,150.00	193,150.00	250,000.00	443,150.00
Total Recreation Center Voted	$ 205,150.00	$ 240,000.00	$ 445,150.00	$ 193,150.00	$ 250,000.00	$ 443,150.00
SPECIAL OBLIGATION/NON-TAX REVENUES BONDS						
Amer Greetings/Cr Park TIF Serial	1,070,015.40	320,000.00	1,390,015.40	1,069,170.60	325,000.00	1,394,170.60
Amer Greetings/Cr Park TIF Refunding	71,200.00	1,000,000.00	1,071,200.00	41,200.00	1,030,000.00	1,071,200.00
TOTAL SP OBLIGATION/NON-TAX REV BONDS	$1,141,215.40	$1,320,000.00	$2,461,215.40	$1,110,370.60	$1,355,000.00	$2,465,370.60
TOTAL BONDS	$1,346,365.40	$1,560,000.00	$2,906,365.40	$1,303,520.60	$1,605,000.00	$2,908,520.60
ISSUE 2 DEBT						
Hilliard Boulevard Water Line	-	40,311.76	40,311.76	-	40,311.76	40,311.76
Bradley/Detroit Road Intersection	-	114,724.18	114,724.18	-	114,724.18	114,724.18
Bradley Nagle Improvements	-	3,653.38	3,653.38	-	1,826.73	1,826.73
Crocker Improvement SIB Loan	173,595.03	460,178.15	633,773.18	159,686.15	474,087.02	633,773.17
TOTAL LOAN PAYMENTS	$ 173,595.03	$ 618,867.47	$ 792,462.50	$ 159,686.15	$ 630,949.69	$ 790,635.84
NOTES						
Community Center - 2023	-	-	-	106,250.00	2,500,000.00	2,606,250.00
	$ 105,000.00	$3,000,000.00	$3,105,000.00	$ 106,250.00	$2,500,000.00	$2,606,250.00
TOTAL DEBT PAYMENTS	$1,624,960.43	$5,178,867.47	$6,803,827.90	$1,569,456.75	$4,735,949.69	$6,305,406.44

CITY OF WESTLAKE, OHIO

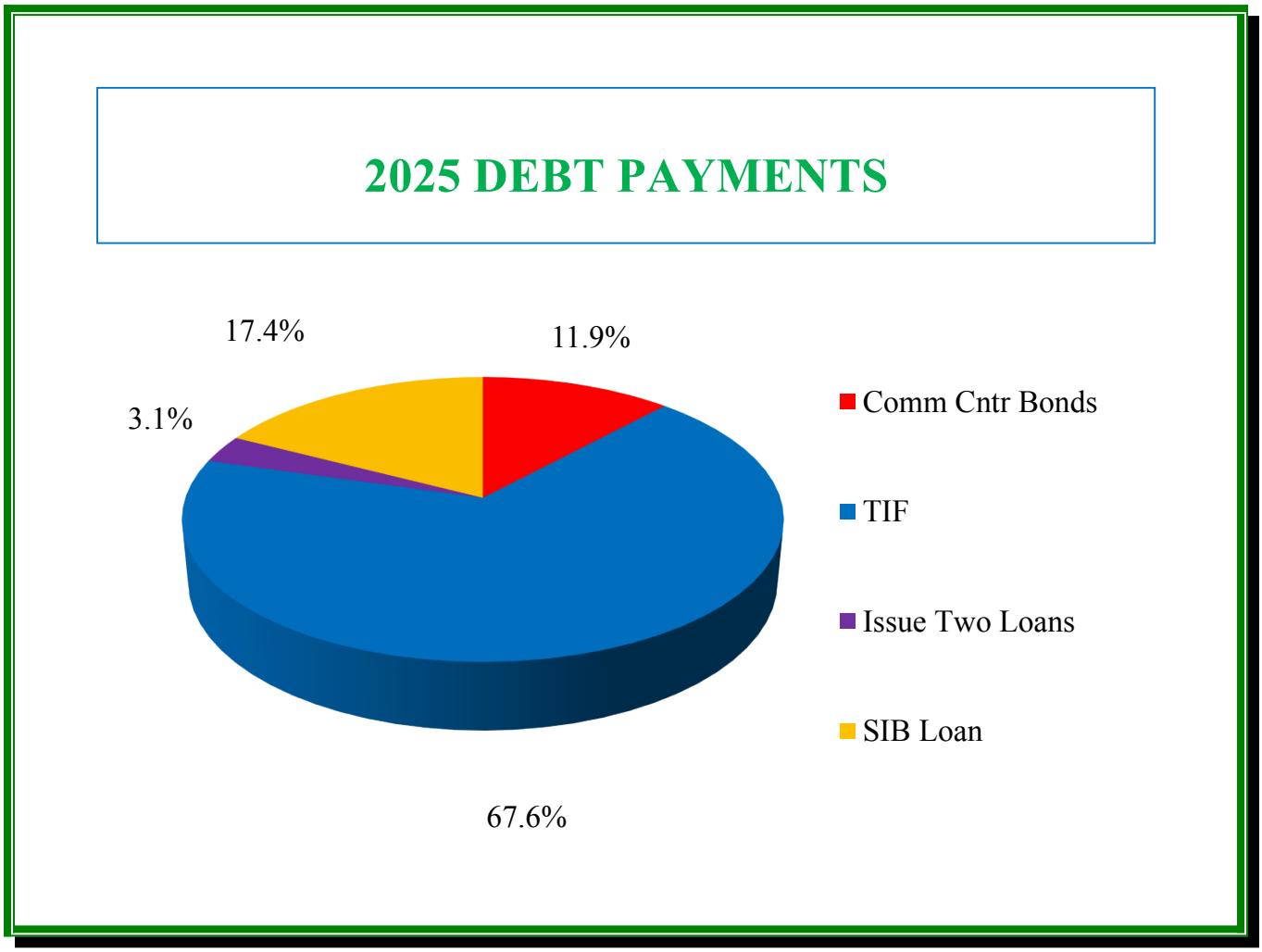
FUND
DEBT SERVICE FUNDS

DEBT STATEMENTS						
		ACTUAL 2025			***BUDGET 2026***	
	INTEREST	***PRINCIPAL***	***TOTAL***	***INTEREST***	***PRINCIPAL***	***TOTAL***
BONDS						
COMMUNITY CENTER-UNVOTED						
Community Center	180,650.00	255,000.00	435,650.00	167,900.00	265,000.00	432,900.00
Total Recreation Center Voted	$ 180,650.00	$ 255,000.00	$ 435,650.00	$ 167,900.00	$ 265,000.00	$ 432,900.00
SPECIAL OBLIGATION/NON-TAX REVENUES BONDS						
Amer Greetings/Cr Park TIF Serial	1,067,584.60	1,395,000.00	2,462,584.60	1,056,424.60	1,405,000.00	2,461,424.60
Amer Greetings/Cr Park TIF Refunding	-	-	-	-	-	-
TOTAL SP OBLIGATION/NON-TAX REV BONDS	$1,067,584.60	$1,395,000.00	$2,462,584.60	$1,056,424.60	$1,405,000.00	$2,461,424.60
TOTAL BONDS	$1,248,234.60	$1,650,000.00	$2,898,234.60	$1,224,324.60	$1,670,000.00	$2,894,324.60
ISSUE 2 DEBT						
Hilliard Boulevard Water Line	-	40,311.96	40,311.96	-	-	-
Bradley/Detroit Road Intersection	-	114,724.18	114,724.18	-	114,724.18	114,724.18
Bradley Nagle Improvements	-	-	-	-	-	-
Crocker Improvement SIB Loan	145,356.87	488,416.31	633,773.18	130,594.49	503,178.69	633,773.18
TOTAL LOAN PAYMENTS	$ 145,356.87	$ 643,452.45	$ 788,809.32	$ 130,594.49	$ 617,902.87	$ 748,497.36
TOTAL DEBT PAYMENTS	$1,393,591.47	$2,293,452.45	$3,687,043.92	$1,354,919.09	$2,287,902.87	$3,642,821.96

FUND
DEBT SERVICE FUNDS

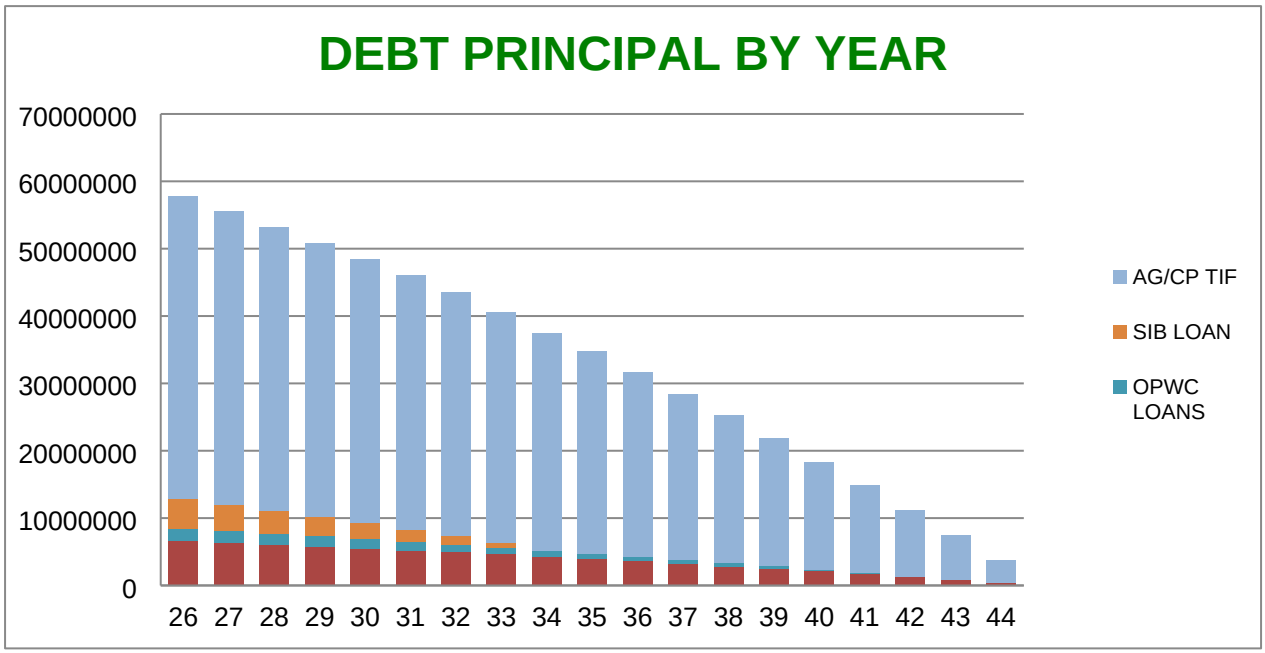
DEBT SERVICE TO MATURITY						
	Fund 330	***Fund 310***	***Fnnd 430***	***Fund 315***	***Fund 315***	
	COMM CNTR	***SPECIAL***	***ISSUE 2***	***CROCKER***	***AG/CP***	***TOTAL***
2026	432,900		114,724	633,773	2,461,425	3,642,822
2027	424,650		114,724	633,773	2,463,077	3,636,224
2028	426,550		114,724	633,773	2,460,980	3,636,027
2029	428,150		114,724	633,773	2,461,550	3,638,197
2030	424,450		114,724	633,773	2,459,609	3,632,556
2031	425,600		114,724	633,773	2,460,891	3,634,988
2032	429,500		114,724	633,773	2,854,521	4,032,518
2033	433,200		114,724	633,773	2,848,847	4,030,544
2034	436,700		114,724	316,887	3,164,691	4,033,002
2035	439,581		114,724		3,480,641	4,034,946
2036	442,250		114,724		3,481,153	4,038,127
2037	444,263		114,724		3,487,599	4,046,586
2038	446,050		114,724		3,483,819	4,044,593
2039	447,144		114,724		3,483,195	4,045,063
2040	453,000		114,724		3,486,176	4,053,900
2041	453,000		57,362		3,486,791	3,997,153
2042	457,750				3,485,038	3,942,788
2043	457,125				3,482,718	3,939,843
2044	461,250				3,487,802	3,949,052

FUND
DEBT SERVICE FUNDS



The largest payments for outstanding debt principal and interest are for tax increment financing (TIF) which is 67.6 percent of the total debt payments. The State Infrastructure Bond (SIB) payment for the American Greetings/Crocker Park project will account for 17.4 percent. Payment for the outstanding debt principal and interest for the Community Center construction bonds equal 11.9 percent. 3.1 percent of payments are for State OPWC loans.

FUND
DEBT SERVICE FUNDS



FUND 3100
SPECIAL ASSESSMENT BOND RETIREMENT

DESCRIPTION

The Special Assessment Bond Retirement Fund is used to retire debt issued to finance public improvement projects deemed to benefit the properties against which special assessments are levied. Although all special assessment bonds that were assessed in 2001, which were collected by the County, expired in 2021, a small amount was budgeted for the collection of delinquent assessments in 2026.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Beginning Balance	$ 161,870.80	$ 162,150.70	$ 162,207.04	$ 162,207.03
	Revenue	282.70	56.77	0.13	-
	Total Available Resources	162,153.50	162,207.47	162,207.17	162,207.03
	Expenditures	(2.80)	(0.43)	(0.14)	(500.00)
	Ending Balance	**$ 162,150.70**	**$ 162,207.04**	**$ 162,207.03**	**$ 161,707.03**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
461100	Special Bond Tax Collect	282.70	56.77	0.13	-
461200	Prepaid Special Bond Tax	-	-	-	-
	Total Revenues	**282.70**	**56.77**	**0.13**	**-**

EXPENDITURES (800/801)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
532210	Auditor/Treasurer Fees	2.80	0.43	0.14	500.00
	Total Expenditures	**2.80**	**0.43**	**0.14**	**500.00**

FUND 3150
TAX INCENTIVE FINANCING BOND RETIREMENT

DESCRIPTION

The Tax Incentive Financing (TIF) Bond Retirement Fund was established to retire all debt issued to finance the construction of three parking garages and related infrastructure for the American Greetings/Crocker Park tax incentive financing Project. These include special obligation non-tax revenue bonds that will run through December of 2044 and State Infrastructure Board (SIB) loan payments that expire in 2034. The City receives service payments in lieu of property taxes that finance the debt obligations. City non-tax revenues were pledged as collateral. All TIF financing is recorded in this fund including administrative and financial fees and tax sharing with the Westlake Board of Education. Long range plans for any surplus TIF revenues will be used for the maintenance of infrastructure in and around the TIF district.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 992,764.41	$ 1,817,407.38	$ 1,113,197.43	$ 785,054.63
	Revenue	4,994,145.77	5,156,367.48	4,784,873.74	4,555,000.00
	Total Available Resources	5,986,910.18	6,973,774.86	5,898,071.17	5,340,054.63
	Expenditures	(4,169,502.80)	(5,860,577.43)	(5,113,016.54)	(5,025,300.00)
	Ending Balance	**$ 1,817,407.38**	**$ 1,113,197.43**	**$ 785,054.63**	**$ 314,754.63**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
411250	PH III Service Payments	4,388,690.64	4,533,675.30	4,060,333.30	4,060,000.00
411280	Block K Service Payments	468,206.22	469,943.04	492,396.69	495,000.00
411600	PH III Shortfall Pymnts	-	-	182,312.99	-
411700	Excess TIF	-	-	-	-
471000	Interest	137,248.90	77,442.55	49,406.32	-
485100	Reimbursement	-	-	-	-
487100	Sale Of Bonds	-	-	-	-
491000	Transfers	0.01	75,306.59	424.44	-
	Total Revenues	**4,994,145.77**	**5,156,367.48**	**4,784,873.74**	**4,555,000.00**

FUND 3150

TAX INCENTIVE FINANCING BOND RETIREMENT

EXPENDITURES (800/801)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
532210	Auditor/Treasurer Fees	-	-	46,010.11	50,000.00
561100	Principal-Bonds-Inside	1,320,000.00	1,355,000.00	1,395,000.00	1,405,000.00
561300	Principal-Loans	446,774.89	460,278.67	474,190.59	503,200.00
562100	Interest-Bonds-Inside	1,141,215.40	1,110,370.60	1,067,584.60	1,056,500.00
562130	Interest-Loans	186,998.29	173,494.51	159,582.59	130,600.00
563000	Bond Counsel/Admin Cost	31,500.00	63,716.50	75,559.32	80,000.00
566100	School Distr Compensation	574,808.00	581,406.82	277,974.17	700,000.00
566200	Block K TIF To Trustee	468,206.22	469,943.04	492,396.69	600,000.00
579100	Excess TIF Expense	-	1,646,367.29	1,124,718.47	500,000.00
	Total Expenditures	**4,169,502.80**	**5,860,577.43**	**5,113,016.54**	**5,025,300.00**

FUND 3300
RECREATION BOND RETIREMENT

DESCRIPTION

The debt fund is utilized to retire debt related to the Recreation and Community Centers. In November of 1995, the voters approved a 1/8 percent increase in the City income tax to fund construction of the Recreation Center which was funded by a bond issue of $11.0 million and early refunded in 2019 after being refunded earlier in 2008. The levy was renewed by the voters in the November of 2017 with language that expands the usage of tax revenues to include all recreation and community service projects. The City issued $8.0 million in bonds and $3.5 million in notes in 2019 to finance the construction of a new Community Center. The note was paid off in 2024. Tax revenues collected are allocated to the debt retirement fund based on annual principal and interest obligations.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 46,575.81	$ 43,375.77	$ 43,375.73	$ 43,375.69
	Revenue	3,558,550.00	3,049,400.00	435,650.00	432,900.00
	Total Available Resources	3,605,125.81	3,092,775.77	479,025.73	476,275.69
	Expenditures	(3,561,750.04)	(3,049,400.04)	(435,650.04)	(432,900.00)
	Ending Balance	**$ 43,375.77**	**$ 43,375.73**	**$ 43,375.69**	**$ 43,375.69**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
412100	Income Tax	1,050,150.00	1,049,400.00	435,650.00	432,900.00
487200	Sale Of Notes	2,500,000.00	-	-	-
487210	Premium On Notes	8,400.00	-	-	-
487220	Premium On Bonds	-	-	-	-
491000	Transfers	-	2,000,000.00	-	-
492000	Advances	-	-	-	-
	Total Revenues	**3,558,550.00**	**3,049,400.00**	**435,650.00**	**432,900.00**

FUND 3300
RECREATION BOND RETIREMENT

EXPENDITURES (800/801)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
561110	Principal-Bonds-Voted	240,000.00	250,000.00	255,000.00	265,000.00
561200	Principal-Notes	3,000,000.00	2,500,000.00	-	-
562110	Interest-Bonds-Voted	205,150.04	193,150.04	180,650.04	167,900.00
562200	Interest-Notes	105,000.00	106,250.00	-	-
565000	Bond Issuance Costs	11,600.00	-	-	-
	Total Expenditures	**3,561,750.04**	**3,049,400.04**	**435,650.04**	**432,900.00**

CITY OF WESTLAKE, OHIO

FUND
DEBT SERVICE FUNDS

DEBT POLICY

1. PURPOSE OF DEBT

The purpose of long-term debt will only be to finance capital projects or capital items as determined. Long-term debt shall not be issued to finance current operations or routine maintenance of the City.

2. LEGAL AND REGULATORY REQUIREMENTS

The Mayor of the City with assistance from the Finance Director shall be responsible for establishing a solicitation and selection process for securing professional services that are required for the issuance of all City's indebtedness. The goals of the selection process shall include encouraging participation at competitive rates from qualified service professionals.

A. Bond Counsel. The Law Director and Director of Finance will coordinate their activities to ensure that all securities are issued in the most cost-effective manner. The Mayor and Director of Finance shall establish a solicitation and selection process for the City's Bond Counsel. Bond Counsel will render a legal opinion that all securities issued are in compliance with all laws in regards to the issuance of each security.

B. Underwriter. The Mayor and Finance Director shall establish a solicitation and selection process for the Municipal Securities Underwriter. The Underwriter is responsible for recommending debt structure, financing alternatives, maturities, marketing, and coordinating activities with the appropriate rating agencies.

C. Financial Advisor. The City may choose to obtain the services of an independent financial advisor to coordinate the debt issuance process. The Mayor and Finance Director shall establish a solicitation and selection process for the Financial Advisor.

D. Paying Agent. The Finance Director shall solicit proposals periodically for paying agent services from qualified commercial and trustee banks to insure those services are provided at a competitive rate.

The Director of Finance shall coordinate the activities to ensure that all securities are issued in compliance with the City's governing statutes and any State and Federal regulations which would apply.

FUND
DEBT SERVICE FUNDS

3. CAPITAL IMPROVEMENT PROGRAM PLANNING

The City of Westlake will develop annually a capital improvement plan, which will include a listing of projects for future consideration. This plan shall include those projects that merit consideration over the next five fiscal years identifying the preferred funding source(s). The capital plan shall also include all the capital equipment and facilities with a useful life of greater than five (5) years.

The Mayor shall establish a capital projects committee. The Committee will adopt formal ranking criteria that will be used in the evaluation of capital project requests.

4. USEFUL LIFE FOR IMPROVEMENTS

The Director of Finance shall incorporate an estimate of the useful life of proposed capital improvements in developing an amortization schedule for each bond issue. Debt shall not be issued for a period greater than the estimated useful life of the capital facility or project. The City has the option to issue debt for a shorter period of time if it is deemed appropriate.

5. FINANCING ALTERNATIVES

The City of Westlake whenever possible will seek grants, with the assistance of the Economic Developer, to finance capital improvements, including but not limited to State and Federal Grants, OWDA, Issue 2, etc. The Director of Finance will investigate the financing alternatives including, but not limited to bond anticipation notes (BAN's), bonds, revenue bonds, state loans, assessments, and municipal leasing.

The City will consider, as an alternative, pay-as-you-go financing on all capital projects in order to keep debt manageable in future years. Funding all or a portion of capital projects must be considered against the current revenues so as not to create undue demands on the operating budget.

6. METHOD OF SALE

As part of the responsibility to oversee and coordinate the marketing of all City indebtedness the Director of Finance will consult when necessary with qualified providers in determining the best method of sale for the City.

The Director of Finance may use competitive or negotiated sales as the means of selling notes or bonds. A negotiated sale is appropriate if determined that such a method will produce better results for the City. The

negotiated sale is preferred in the issuance of bonds due to the complexity of the issue, the volatility of the market, or other overriding factors.

7. RATING AGENCY APPLICATIONS

The City of Westlake will continue to take the necessary steps in order to maintain its Aaa rating from Moody's Investors Services. The Mayor with the assistance of the Finance Director, shall select rating agencies for debt issues. The City will seek a rating by a rating agency to determine the relative credit worthiness by an issue at the time it is deemed appropriate and/or necessary.
The City will report on an annual basis all financial information to the State Information Depository and agencies required by the State regulations and all applicable disclosure laws. This information will include the City's Annual Comprehensive Financial Report (ACFR).

8. DISCLOSURE

The City acknowledges the responsibilities of the underwriting community and pledges to make all reasonable efforts to assist those in complying with SEC (Securities and Exchange Commission) Rules and MSRB (Municipal Securities Rulemaking Board) Rules.
The Director of Finance will provide a copy of the City's CAFR upon request and will disseminate other information that is deemed necessary and pertinent to the market in a timely manner.

9. SELECTION OF BOND TYPE/STRUCTURE

The City of Westlake will limit the term of bonded debt to not exceed the estimated useful life of the capital item or project. In addition, legislative authority will be necessary to provide authority for the issuance of all debt instruments, including lease arrangements or alternative methods of financing.

The City will limit the term of lease purchase or alternative methods of financing for capital projects or items not to exceed the estimated useful life of the item or project. Lease purchase or alternative methods of financing will be undertaken only when the project or item is considered to be essential to the needs of the citizens and the operations of the City. All leases must be established and maintained by the Director of Finance.

The City may sponsor conduit financing for those activities (i.e. economic development, housing, health, etc.) that have a general public purpose and are consistent with the City's overall policy objectives. The City shall encourage that all conduit securities issued shall clearly describe the source of repayment. All conduit financing must insulate the City completely from any credit risk or exposure and must be approved by City

Council. A clear opinion must be obtained from the borrower so that the City shall not be liable for the payment of principal and interest in the event of default by the conduit borrower.

10. INVESTMENT OF PROCEEDS

The Director of Finance shall invest the borrowed moneys subject to the City Investment Policy, as adopted by Council, in a timely manner to ensure the availability of funds. If a Trust Indenture is created, then the specific language of that indenture will be followed if it is more limiting than the City Investment Policy.

11. ARBITRAGE COMPLIANCE

The Director of Finance and Bond Counsel will comply with all regulations regarding arbitrage rules.

12. REFUNDING OPTIONS

The Director of Finance shall determine if interest savings are available and substantial to warrant the refunding of a prior issue with the assistance of Bond Counsel and the consent of City Council.

13. DEBT LIMITATIONS/DEBT AFFORDABILITY

The City shall comply with the Uniform Bond Law, (ORC Chap. 133), in the calculation of the legal debt margin for the principal amount of voted and unvoted bonds and notes.

All debt affordability will be calculated at the time of issuance of debt. There will be no retroactive review of the debt limits upon any debt issue.

The City shall seek to finance debt of the enterprise activities (sewer, golf course) through the revenue producing abilities of that enterprise. Prior to issuing revenue-secured debt obligations, the administration will develop financial plans and projections showing the required rates and charges needed to support the issuance of the planned financing.

The Director of Finance will review the debt plan with the Mayor prior to the adoption of the annual appropriation to determine if the level of debt will meet the limits of debt affordability.

FUND
DEBT SERVICE FUNDS

14. OVERALL FINANCIAL CREDIT OBJECTIVES

To ensure the financial stability and well-being of the City, the Administration and Council will strive to maintain the credit worthiness of the City. The City will adhere to the debt affordability limits as established in this policy.

General Fund. The City will maintain an unencumbered general fund balance at a minimum of 3 million dollars.

Maintenance, Replacement & Renewal. Consistent with the philosophy of maintaining capital facilities and infrastructure systems to maximize usefulness of the assets, the City should continue to set aside sufficient current revenues from the general, sewer, and other designated funds into the respective infrastructure and equipment reserve funds. This will provide for reserves for the ongoing maintenance, replacement and renewal of capital equipment, facilities and infrastructure.

FUND
DEBT SERVICE FUNDS

GLOSSARY OF TERMS-DEBT POLICY

AMORTIZATION
The planned reduction of a debt obligation by means of periodic principal and interest payments according to a stated maturity or redemption schedule.

ARBITRAGE
The gain that may be obtained by borrowing funds at a lower tax-exempt interest rate and investing the proceeds at a higher rate. The Internal Revenue Code contains specific regulations concerning the amount that can be earned from the investment of tax-exempt proceeds.

BOND
A security that represents an obligation to pay a specified amount of money on a specific date in the future, typically at a specified rate of interest.

BOND ANTICIPATION NOTES
Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related. The BANS may also be retired from current revenues.

BOND COUNSEL
An attorney or firm retained by the issuer to give a legal opinion addressing the appropriateness of tax exempt status. Bond counsel may prepare documents, and advise the issuer regarding legal proceedings relating to the issuance of securities.

CONDUIT FINANCING
A financing where the proceeds of an issue are for a non-governmental borrower, usually a corporation, who uses the proceeds for working capital. The security of this issue is the credit of the private issuer rather than the governmental body. Industrial development bonds are common examples of conduit financing.

DEBT LIMITATION
The maximum amount of debt that is legally permitted by a city charter, constitution and or statutory requirements.

FUND
DEBT SERVICE FUNDS

GLOSSARY OF TERMS-DEBT POLICY (CONTINUED):

DEBT SERVICE
The amount necessary to pay principal and interest obligations on outstanding bonds for a specified amount of time.

NET DIRECT DEBT
Net Direct Debt includes only that debt issued by the city which is supported by the general taxation of the City. The Net Direct Debt is included in the 5 ½% legal debt margin for unvoted general obligation debt.

PAYING AGENT
An agent of the issuer, usually a bank or trust company, who is responsible for transmitting timely principal and interest payments to bond holders.

REVENUE BOND
A bond which is payable from a specific source of revenue and to which the full faith and credit of an issuer with taxing power is not pledged. Revenue bonds are paid from identified sources of revenue, and do not permit the bondholders to compel a jurisdiction to pay debt service from any other source.

TRUST INDENTURE
A legal document (contract) between the issuer and the trustee, for the benefit of the bondholders. The trustee administers the funds in a fiduciary capacity. The indenture establishes the rights, duties, and responsibilities of the issuer and trustee and determines the security of the bonds.

UNENCUMBERED FUND BALANCE
The unencumbered fund balance is that portion of the fund balance which is “unreserved”, therefore, indicating the amount of resources which is available for spending.

FUND
CAPITAL PROJECT FUNDS

CAPITAL PROJECT FUNDS

Capital project funds are used to account for the acquisition of major capital facilities other than those financed by proprietary and trust funds. In 1993, voters approved a 0.3875% increase in income tax to fund the construction of water, storm, and road capital projects. This levy was renewed in November of 2019 to extend through 2037. In 2026, the tax will be used for street and storm sewer projects. Design and planning work will also occur in 2026 for capacity and safety issues for some of the major roadways in the City. The City has also budgeted for numerous projects within the recreation center building, including improvements to the natatorium and exterior lighting upgrades. Construction of a new practice facility at Meadowood Golf Course is also one of the major upgrades scheduled for 2026.

CITY OF WESTLAKE, OHIO

FUND
CAPITAL PROJECT FUNDS

COMBINED FUND BALANCE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 29,583,396.58	$ 39,103,706.33	$ 43,437,113.55	$ 52,843,957.69
	Revenue	23,455,793.01	15,091,992.50	24,009,960.46	15,250,780.00
	Total Available Resources	53,039,189.59	54,195,698.83	67,447,074.01	68,094,737.69
	Expenditures	(13,935,483.26)	(10,758,585.28)	(14,603,116.32)	(8,793,900.00)
	Ending Balance	**$ 39,103,706.33**	**$ 43,437,113.55**	**$ 52,843,957.69**	**$ 59,300,837.69**

REVENUE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Taxes	12,652,216.32	12,610,295.52	13,804,920.87	13,331,000.00
	Intergovernmental	-	-	-	-
	Fees, Licenses, Permits	96,610.09	156,678.37	112,913.78	75,000.00
	Assessments	294,416.55	290,786.87	179,187.36	470,980.00
	Interest	1,167,265.65	1,760,966.74	1,664,708.45	1,258,000.00
	Other Revenue	6,129,880.26	1,555.00	393,130.00	1,000.00
	Transfers/Advances	3,115,404.14	271,710.00	7,855,100.00	114,800.00
	Total Revenues	**23,455,793.01**	**15,091,992.50**	**24,009,960.46**	**15,250,780.00**

EXPENDITURE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Salaries	105,252.83	136,618.20	122,621.21	143,000.00
	Benefits	16,201.67	20,688.20	18,830.68	22,600.00
	Services	408,163.57	404,414.89	420,254.02	432,400.00
	Materials & Supplies	650.10	260.46	678.01	100.00
	Capital Outlay	6,025,988.44	8,121,651.73	13,299,567.76	7,311,500.00
	Debt	158,689.39	156,862.67	155,035.94	114,800.00
	Miscellaneous	4,043,837.25	1,011,924.90	455,283.41	769,500.00
	Transfer/Advances	3,176,700.01	906,164.23	130,845.29	-
	Total Expenditures	**13,935,483.26**	**10,758,585.28**	**14,603,116.32**	**8,793,900.00**

FUND 4000
STORM DRAINAGE PROJECTS

DESCRIPTION

The Storm Drainage Projects Fund accounts for charges to developers. This revenue is used to install, upgrade and maintain the main storm drainage system in the City. In 2026, capital projects budgeted in this fund include $350,000 for lake dredging at Clague Park by excavation, $30,000 for lake dredging by divers at the Recreation Center, $100,000 in various storm sewer improvements and $515,000 for lining existing corrugated metal pipe culverts beyond their useful life.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 1,173,879.65	$ 1,218,880.13	$ 1,297,151.75	$ 1,381,761.79
	Revenue	136,334.09	165,626.85	124,852.56	91,100.00
	Total Available Resources	1,310,213.74	1,384,506.98	1,422,004.31	1,472,861.79
	Expenditures	(91,333.61)	(87,355.23)	(40,242.52)	(995,000.00)
	Ending Balance	**$ 1,218,880.13**	**$ 1,297,151.75**	**$ 1,381,761.79**	**$ 477,861.79**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
422200	Capital Grants	-	-	-	-
431140	Storm Drainage Fees	65,288.29	99,444.67	68,732.13	50,000.00
431200	Bioretention Fees	-	-	-	-
471000	Interest	53,631.77	65,882.18	56,120.43	41,100.00
484100	Sale Of Plans	-	300.00	-	-
485100	Reimbursement	-	-	-	-
488100	Miscellaneous Income	17,414.03	-	-	-
491000	Transfers	-	-	-	-
	Total Revenues	**136,334.09**	**165,626.85**	**124,852.56**	**91,100.00**

FUND 4000
STORM DRAINAGE PROJECTS

EXPENDITURES (700)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
512200	Inspector Full-Time	3,389.18	5,303.71	3,406.87	25,000.00
515000	Overtime	1,365.27	1,315.24	556.83	5,000.00
522000	Pension	665.62	926.67	554.92	4,200.00
523000	Medicare	34.55	79.09	57.28	500.00
553200	Storm Construction	32,530.00	40,945.00	-	500,000.00
571000	Miscellaneous Expenses	53,348.99	38,785.52	35,666.62	460,300.00
	Total Expenditures	**91,333.61**	**87,355.23**	**40,242.52**	**995,000.00**

FUND 4300
OHIO PUBLIC WORKS COMMISSION FUND

DESCRIPTION

The Ohio Public Works Commission (OPWC) Fund was established to account for infrastructure improvements financed through Issues One and Two funds received from the Commission. In 2016, the City finalized the Bradley and Detroit intersection improvement project and repaid $3.8 million that was advanced from the Infrastructure Tax Fund and a 25-year interest free loan was acquired from OPWC. Payments on this loan for the project began that same year. No projects are budgeted in 2026, but two OPWC interest free loan payments will be disbursed from the fund which will be funded by a transfer from the General Fund.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 79,365.90	$ 79,376.51	$ 81,213.84	$ 81,277.90
	Revenue	158,700.00	158,700.00	155,100.00	114,800.00
	Total Available Resources	238,065.90	238,076.51	236,313.84	196,077.90
	Expenditures	(158,689.39)	(156,862.67)	(155,035.94)	(114,800.00)
	Ending Balance	**$ 79,376.51**	**$ 81,213.84**	**$ 81,277.90**	**$ 81,277.90**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
422200	Capital Grants	-	-	-	-
484100	Sale Of Plans	-	-	-	-
485100	Reimbursement	-	-	-	-
487300	Loan Proceeds	-	-	-	-
488500	City's Share Of Construction - Revenue	-	-	-	-
491000	Transfers	158,700.00	158,700.00	155,100.00	114,800.00
492000	Advances	-	-	-	-
494000	City's Share	-	-	-	-
	Total Revenues	**158,700.00**	**158,700.00**	**155,100.00**	**114,800.00**

FUND 4300
OHIO PUBLIC WORKS COMMISSION FUND

EXPENDITURES (700)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
561300	Principal-Loans	158,689.39	156,862.67	155,035.94	114,800.00
	Total Expenditures	**158,689.39**	**156,862.67**	**155,035.94**	**114,800.00**

FUND 440
INFRASTRUCTURE IMPROVEMENT

DESCRIPTION

The Infrastructure Tax Improvement Fund accounts for all capital projects funded with the 0.3875% of the City's income tax. This tax became effective in 1993 and funds road, storm and water line improvement projects. The levy was renewed in 2019 and extends through 2037. In 2026, the tax will be used for street maintenance and repairs, storm water and signage projects, which consists of the following:

- Full Depth Concrete Pavement Rehabilitation $400,000
- Crack & Joint Seal and Reclamite Surface Treatment $370,000
- Langale and Ellington Storm Sewer Replacement $1,245,000
- City Signage Master Plan $32,000

The planning and design phases for several projects will also occur in 2026:

- Sperry Creek Erosion Control Along Horseshoe Drive $155,000
- Crocker / I-90 Westbound On-Ramp Study $105,000
- Traffic Signal Upgrade $200,000

(See the Five-Year Capital Plan for in-depth details).

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 20,353,864.23	$ 27,582,601.86	$ 32,961,840.98	$ 42,987,550.16
	Revenue	14,794,241.55	12,111,094.38	12,663,021.90	11,584,800.00
	Total Available Resources	35,148,105.78	39,693,696.24	45,624,862.88	54,572,350.16
	Expenditures	(7,565,503.92)	(6,731,855.26)	(2,637,312.72)	(2,826,500.00)
	Ending Balance	**$ 27,582,601.86**	**$ 32,961,840.98**	**$ 42,987,550.16**	**$ 51,745,850.16**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
412100	Income Tax	10,295,062.86	10,193,604.78	10,579,417.56	10,193,600.00
412200	Income Tax Reimbursement	181,636.00	222,165.25	205,021.75	173,300.00
422200	Capital Grants	250,000.00	-	270,000.00	-
471000	Interest	1,110,292.69	1,694,664.35	1,608,582.59	1,216,900.00
484100	Sale Of Plans	550.00	650.00	-	1,000.00
485100	Reimbursement	-	-	-	-

CITY OF WESTLAKE, OHIO

FUND 440
INFRASTRUCTURE IMPROVEMENT

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
487100	Sale Of Bonds	-	-	-	-
487200	Sale Of Notes	-	-	-	-
487210	Premium On Notes	-	-	-	-
487220	Premium On Bonds	-	-	-	-
488100	Miscellaneous Income	-	-	-	-
491000	Transfers	-	-	-	-
492000	Advances	-	-	-	-
493000	Repay Advance	2,956,700.00	10.00	-	-
494000	City's Share	-	-	-	-
	Total Revenues	**14,794,241.55**	**12,111,094.38**	**12,663,021.90**	**11,584,800.00**

EXPENDITURES (700)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512200	Inspector Full-Time	56,886.36	66,130.04	30,579.33	42,000.00
515000	Overtime	3,225.60	7,977.79	2,682.39	5,000.00
522000	Pension	8,415.70	10,375.05	4,656.64	6,600.00
523000	Medicare	851.56	954.74	393.86	700.00
532200	Income Tax Collection	306,098.25	302,619.08	314,019.56	319,500.00
553200	Storm Construction	-	1,069,180.63	1,029,156.21	1,345,000.00
553300	Water Construction	2,456,862.24	3,186,647.21	848,880.04	-
553400	Road Construction	1,615,015.79	2,036,549.20	335,486.23	950,000.00
571000	Miscellaneous Expenses	183,457.75	51,421.52	71,458.46	157,700.00
579500	City's Share Of Construct Expense	2,934,690.67	-	-	-
	Total Expenditures	**7,565,503.92**	**6,731,855.26**	**2,637,312.72**	**2,826,500.00**

FUND 4610
PARK IMPROVEMENT FUND

DESCRIPTION

The Park Improvement Fund collects fees generated from new development within the City. Specifically, every person constructing a new dwelling unit, new commercial space, or an addition to an existing commercial space (in excess of 1,000 square feet) is required to pay fees to the City for park and recreation purposes. These fees ensure that new development contributes a proportionate share toward the cost of providing and expanding recreational facilities necessary to serve the City's continued growth.

The Fund is dedicated to the planning, acquisition, improvement, and expansion of public parks, playgrounds, and recreation facilities. In accordance with City requirements, revenues collected in the Park Improvement Fund must be matched dollar-for-dollar with monies from other municipal tax sources. Accordingly, an amount equal to the funds received is committed to park and recreation purposes from alternate municipal funding sources.

Consistent with this requirement, the Park Improvement Fund finances 50% of eligible Recreation and Parks Department capital projects, with the remaining 50% provided from other designated municipal funds.

In 2026, the Park Improvement Fund will finance 50% of the $440,000 cost for the Playground Replacement and Trail Improvements at Bradley Road Nature Park, with the remaining 50% funded through the Recreation Improvement Fund.

Additionally, Hilliard Boulevard flower box maintenance will receive 50% funding from the Park Improvement Fund, with the remaining 50% funded through the Cable Television Fund, for a total expenditure of $20,000.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 1,407,315.76	$ 1,416,751.15	$ 1,247,510.01	$ 1,068,894.74
	Revenue	31,321.80	57,233.70	44,181.65	25,000.00
	Total Available Resources	1,438,637.56	1,473,984.85	1,291,691.66	1,093,894.74
	Expenditures	(21,886.41)	(226,474.84)	(222,796.92)	(230,000.00)
	Ending Balance	**$ 1,416,751.15**	**$ 1,247,510.01**	**$ 1,068,894.74**	**$ 863,894.74**

CITY OF WESTLAKE, OHIO

FUND 4610
PARK IMPROVEMENT FUND

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
422200	Capital Grants	-	-	-	-
431150	Park Impact Fees	31,321.80	57,233.70	44,181.65	25,000.00
471000	Interest	-	-	-	-
484100	Sale Of Plans	-	-	-	-
485100	Reimbursement	-	-	-	-
	Total Revenues	**31,321.80**	**57,233.70**	**44,181.65**	**25,000.00**

EXPENDITURES (700)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
553600	Park Construction	18,637.92	226,474.84	221,585.65	220,000.00
571000	Miscellaneous Expenses	3,248.49	-	1,211.27	10,000.00
	Total Expenditures	**21,886.41**	**226,474.84**	**222,796.92**	**230,000.00**

FUND 4820
RECREATION IMPROVEMENTS

DESCRIPTION

In 1998, the City completed construction of the Recreation Center. A 0.125% increase in the City income tax rate funded the construction, payment of debt, and operations of the Center. Income tax revenues exceeding amounts needed for operations and debt retirement are distributed to the Recreation Improvement Fund to finance future expansion and improvement projects. In November of 2017, voters extended the tax for another twenty-five years beginning in January 2021 through December 2045 and expanded the scope of the tax to include construction and maintenance of a new Community Center.

In 2019, the City finished construction on an $8.2 million Westlake Aquatics Center partially funded by a $4.0 million transfer into the Recreation Improvement Fund from the General Fund. The new center consists of an activity pool, lap pool, lazy river, plunge pool and numerous water features. In 2020, the City made $2.2 million in improvements to the ballfields located behind the Clague Playhouse, which included a new concession stand. New tennis courts and pickleball courts were added to Recreation Center in 2021. In 2022, new playground equipment was added at Clague Park. In 2023, the building at the Parkside property was demolished and new multi-purpose artificial turf fields along with restrooms, a concession stand, and a playground were constructed and opened for use in 2025. $7.6 million for the Recreation Center park improvements, including artificial infield turf baseball fields, new multi-purpose artificial turf field, and new playground equipment, were started in 2025 with an expected completion date in the spring of 2026. Several improvements for the Recreation Center are planned for 2026, including improvements to the aquatics center, as well as exterior lighting upgrades.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 4,768,978.47	$ 6,274,697.40	$ 7,136,201.23	$ 6,051,134.49
	Revenue	3,175,517.46	2,178,677.83	8,902,455.94	2,778,500.00
	Total Available Resources	7,944,495.93	8,453,375.23	16,038,657.17	8,829,634.49
	Expenditures	(1,669,798.53)	(1,317,174.00)	(9,987,522.68)	(4,601,200.00)
	Ending Balance	**$ 6,274,697.40**	**$ 7,136,201.23**	**$ 6,051,134.49**	**$ 4,228,434.49**

CITY OF WESTLAKE, OHIO

FUND 4820
RECREATION IMPROVEMENTS

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
412100	Income Tax	2,114,996.34	2,104,152.37	2,822,992.69	2,720,600.00
412200	Income Tax Reimbursement	60,521.12	74,025.46	68,313.25	57,900.00
422200	Capital Grants	1,000,000.00	-	10,000.00	-
484100	Sale Of Plans	-	500.00	1,150.00	-
485100	Reimbursement	-	-	-	-
487200	Sale Of Notes	-	-	-	-
488100	Miscellaneous Income	-	-	-	-
491000	Transfers	-	-	6,000,000.00	-
492000	Advances	-	-	-	-
493000	Repay Advance	-	-	-	-
	Total Revenues	**3,175,517.46**	**2,178,677.83**	**8,902,455.94**	**2,778,500.00**

EXPENDITURES (700)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512200	Inspector Full-Time	5,939.61	11,509.29	22,084.46	45,000.00
515000	Overtime	222.35	262.65	-	15,000.00
522000	Pension	862.68	1,648.08	3,091.82	8,400.00
523000	Medicare	85.44	103.04	303.29	1,100.00
532200	Income Tax Collection	101,537.04	101,044.14	104,139.04	105,700.00
551000	Furniture & Equipment	57,821.61	5,710.00	150,745.25	156,500.00
551500	Recreation Equipment	-	-	7,000.00	-
552200	Land Improvements	724,046.56	811,986.44	9,235,334.12	1,500,000.00
552400	Building Improvements	677,678.24	325,339.63	352,460.10	2,520,000.00
553900	Building Construction	-	-	-	115,000.00
571000	Miscellaneous Expenses	101,605.00	59,570.73	112,364.60	134,500.00
	Total Expenditures	**1,669,798.53**	**1,317,174.00**	**9,987,522.68**	**4,601,200.00**

FUND 4840
COMMUNITY CENTER CONSTRUCTION

DESCRIPTION

A new 28,000 square foot state-of-the-art Community Center opened its doors to the public in July 2021. The popular new center provides activities, education and a meeting place for Westlake's aging population. The project was funded by the issuance of $8.0 million in bonds and $3.5 million in notes in 2019. The notes were paid off in 2023 and tax revenues collected from the 0.125% income tax levy are allocated to the debt retirement fund to pay down the bond debt. In 2026, $10,000 for bocce ball court repairs and additional window shades are planned to be purchased from this fund.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 797,799.51	$ 786,061.59	$ 22,903.15	$ 20,198.90
	Revenue	-	-	-	-
	Total Available Resources	797,799.51	786,061.59	22,903.15	20,198.90
	Expenditures	(11,737.92)	(763,158.44)	(2,704.25)	(10,000.00)
	Ending Balance	**$ 786,061.59**	**$ 22,903.15**	**$ 20,198.90**	**$ 10,198.90**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
482001	Donation	-	-	-	-
484100	Sale Of Plans	-	-	-	-
487100	Sale Of Bonds	-	-	-	-
487200	Sale Of Notes	-	-	-	-
487220	Premium On Bonds	-	-	-	-
492000	Advances	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**

FUND 4840
COMMUNITY CENTER CONSTRUCTION

EXPENDITURES (700)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
553900	Building Construction	11,737.92	13,158.44	2,704.25	5,000.00
571000	Miscellaneous Expenses	-	-	-	5,000.00
581000	Transfers Expenditure	-	750,000.00	-	-
	Total Expenditures	**11,737.92**	**763,158.44**	**2,704.25**	**10,000.00**

Art Class at the Community Center



FUND 4920
SIDEWALK REPAIRS

DESCRIPTION

The City Sidewalk Repair Program is a multi-year, citywide infrastructure initiative designed to maintain safe, ADA-compliant, and structurally sound pedestrian facilities within the public right-of-way. The program ensures consistent maintenance standards while reducing trip hazards and minimizing the City's exposure to liability.

For implementation purposes, the City is divided into four geographic quadrants. Each parcel's sidewalk within the public right-of-way is systematically inspected and evaluated to determine structural integrity and whether any sidewalk panels present a safety risk to the general public. Deficiencies may include cracking, settlement, vertical displacement, spalling, or other conditions that create hazards. When a sidewalk is identified as needing replacement, the adjacent property owner is formally notified of the deficiency and provided with two options:

- Complete the repair independently in accordance with City specifications and inspection requirements; or
- Participate in the City's Sidewalk Repair Program.

For owners who elect to participate in the program, the City publicly bids the work and awards a construction contract to the lowest and most responsive bidder.

Project costs are shared between the City and the benefiting property owners. Property owners are assessed for the cost of repairs; however, the City subsidizes approximately 50% of the total construction cost. This subsidy reflects the public benefit of maintaining a safe pedestrian network while balancing the responsibility of adjacent property ownership.

The current cycle of the Sidewalk Repair Program commenced in 2022 and is scheduled for completion in 2028, covering all four quadrants of the City. Work in Quadrant 3 (North of Hilliard Blvd. and West of Dover Center) began last year and is anticipated to be completed in 2026.

Construction funds for the current phase were encumbered in the prior fiscal year through an advance from the General Fund. As assessments are collected from participating property owners, revenues will be applied to partially repay the General Fund advance.

Overall, the City Sidewalk Repair Program represents a strategic investment in public safety, infrastructure preservation, and long-term asset management.

CITY OF WESTLAKE, OHIO

FUND 4920
SIDEWALK REPAIRS

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Beginning Balance	$ 826,260.67	$ 543,179.74	$ 372,455.58	$ 1,055,658.93
	Revenue	294,556.55	290,891.87	1,879,467.36	470,980.00
	Total Available Resources	1,120,817.22	834,071.61	2,251,922.94	1,526,638.93
	Expenditures	(577,637.48)	(461,616.03)	(1,196,264.01)	(10,400.00)
	Ending Balance	**$ 543,179.74**	**$ 372,455.58**	**$ 1,055,658.93**	**$ 1,516,238.93**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
463000	Sidewalk Assessments	294,416.55	290,786.87	179,187.36	470,980.00
484100	Sale Of Plans	-	-	280.00	-
488100	Miscellaneous Income	140.00	105.00	-	-
488400	Sales Tax Revenue	-	-	-	-
488600	Fund Reimbursements	-	-	-	-
491000	Transfers	-	-	-	-
492000	Advances	-	-	1,700,000.00	-
494000	City's Share	-	-	-	-
495000	Re From Fund	-	-	-	-
	Total Revenues	**294,556.55**	**290,891.87**	**1,879,467.36**	**470,980.00**

EXPENDITURES (700)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
512000	General Full-Time	-	8,914.33	-	-
512200	Inspector Full-Time	28,820.38	30,932.57	55,222.81	5,000.00
515000	Overtime	5,404.08	4,272.58	8,088.52	1,000.00
522000	Pension	4,791.44	6,176.80	8,863.57	900.00
523000	Medicare	494.68	424.73	909.30	200.00
532210	Auditor/Treasurer Fees	528.28	751.67	789.98	1,200.00
541400	Postage	650.10	260.46	678.01	100.00
553500	Sidewalk Construction	431,658.16	405,660.34	1,116,215.91	-
571000	Miscellaneous Expenses	5,290.36	4,222.55	5,495.91	2,000.00
583000	Repay Of Advance	100,000.00	-	-	-
	Total Expenditures	**577,637.48**	**461,616.03**	**1,196,264.01**	**10,400.00**

CITY OF WESTLAKE

FIVE-YEAR CAPITAL PLAN

FIVE-YEAR CAPITAL PLAN

The Five-Year Capital Plan is a planning document through which the major capital projects of the City are identified and subsequently matched to funding sources. The plan is updated annually to include new projects, revise projects listed, and remove those completed. The plan acts solely as a guideline for future projects. Projects scheduled to begin in 2026 are incorporated into the annual budget and funds have been appropriated for these projects.

Initially, projects are identified through meetings between the Mayor and department heads, and a tentative list is prepared. The Director of Engineering acts as the primary consultant concerning project timing and estimated costs. Only major capital projects are listed. (Major equipment purchases are handled through a reserve for equipment replacement and small capital projects and smaller equipment purchases are incorporated into the operating budget.) Major capital projects include the construction and renovation of buildings, major technology projects, land purchases, and the construction and improvement of infrastructure such as roads, water lines, and sanitary and storm sewer systems. Projects are prioritized by year. Also listed are estimated total costs, other funding sources outside the City, and net costs to the City. Project descriptions, justifications, operational impacts, and cost savings are also included for major 2026 projects.

In 1993, voters approved a 0.375% increase in City income tax to improve and maintain infrastructure. Since inception, these monies have been the main source of infrastructure improvements. The City has improved roads and intersections and updated storm sewers and water lines with this revenue. This 0.375% tax levy was renewed in November of 2019 and will run through December 2037. Currently there is no infrastructure debt.

The Storm Drainage Projects Fund collects impact fees from developers building in the City. These charges are used to install and maintain main storm drainage lines. The Sanitary Sewer Depreciation Fund was established for the depreciation of sanitary sewers and their subsequent repairs and maintenance.

Recreation impact fees are collected from builders constructing new homes within the City and deposited in the Park Improvement Fund. The City is limited in the use of these funds and must match funds equally from alternate sources. At present, the City uses either franchise fee revenues, or recreation improvement fund monies, in addition to impact fees to finance recreation and park improvements, but franchise revenues are also used for communication projects.

0.125% of the income tax collected is designated for the operation, debt and improvement of the Recreation Center and recreation projects. The voters approved the continuation of this levy for another twenty-five years, commencing in 2021 and running through 2045. The scope of the tax was expanded to include the construction and maintenance of a new Community Center. A new capital fund for Community Center

construction was established in 2018. All Recreation Center debt was repaid in 2019. The City issued new debt in 2019 to finance the Community Center construction.

Once the Mayor and the Director of Engineering finalize the Five-Year Capital Plan, it is presented to City Council at the budget hearing. Projects are individually discussed and amended if necessary. Upon discussion with Council, the plan is revised and a formal plan is drafted. Projects for the current year were discussed at the 2026 budget hearing and incorporated into the annual budget. Although budgeted, all projects are subject to further review and discussion by Council. All construction contracts are competitively bid and approved by Council through ordinance. Capital projects are only budgeted if they can be accomplished while maintaining optimal fund balances and only after all operating expenditures have been budgeted. The scheduling of capital projects is closely monitored by the City. In the past, the City was able to transfer $6.0 million from the General Fund for the construction of the Service Center and $4.0 million for the expansion of the Recreation Center. City Hall was also constructed through a General Fund transfers versus outside financing. In 2018, a $4.0 million transfer from the General Fund was used to partially finance the construction of the Westlake Aquatics Center at Clague Park. A $6.0 million transfer from the Cable Fund occurred in 2025 to support the recreation ball field improvement projects. A $5.2 million advance from the General Fund to the Meadowood Golf Course Fund is budgeted in 2026 for the construction of a new practice facility. Additional transfers and advances are expected in the next five years in order to assist with the funding all forecasted recreation projects.

The 2026 Five-Year Capital Plan is detailed on the following pages starting with project descriptions, project justifications, maintenance impacts, and estimated cost savings. This is followed by projects scheduled by year. Summaries of projects by fund with five-year projections of respective revenues, expenditures and fund balances are also included.

2026 MAJOR CAPITAL PROJECTS IN DETAIL

The following are the major capital projects that are included in the 2026 Capital Budget and incorporated into the annual budget. A description of each project, the projected cost, the justification for the project and what effect the project will have on the City's operating budget in terms of increased maintenance or operational costs are detailed. Any estimated cost savings are also noted. Projects are grouped by the requesting department.

Department: Public Service

Project ENG10004: 2026 Asphalt Pavement Rehabilitation

Street Maintenance	$4,060,000
Total Estimated Cost:	$4,060,000
Project Description:	The scope of this project includes removal and replacement of the top three inches of asphalt and reconstructing curb inlets. Some sections of full depth pavement removal and replacement will occur at areas that require structural rehabilitation. Final street selection to be determined in Streets Committee Meeting.
Project Justification:	The wearing course pavement has met its useful life with a low pavement condition rating.
Impact on Operating Budget:	Normal street maintenance will occur in future years with no additional impact on the operating budget.
Estimated Cost Savings:	This will reduce roadway maintenance and repairs by $5,000 per year.

Project ENG10012: City Parking Lots (Rec Playground, City Hall, Roman & Service)

Street Maintenance	$56,000
Total Estimated Cost:	$56,000
Project Description:	The scope of this project includes removing and repaving the wearing course of asphalt for the following City owned properties. Some sections of full depth pavement removal and replacement will occur at areas that require structural rehabilitation (1 of 3, Roman Park)
Project Justification:	The wearing course pavement has met its useful life with a low pavement condition rating.
Impact on Operating Budget:	Normal maintenance will occur in future years with no additional impact on the operating budget.
Estimated Cost Savings:	This will reduce maintenance and repairs by $2,000 per year.

Department: City Service

Project SRV10001: Service B-Building Study

General Fund	$20,000
Total Estimated Cost:	$20,000
Project Description:	Building envelope study to determine most efficient means of updating and renovating building
Project Justification:	Building built in 1980's and siding, roof, insulation deficient. Also review possible expansion.
Impact on Operating Budget:	There would be no impact on the operating budget.
Estimated Cost Savings:	none

Project SRV10003: Service Center East Wall Repair

General Fund	$35,000
Total Estimated Cost:	$35,000
Project Description:	Steel siding and masonry repair at Service Center
Project Justification:	Exterior wall damaged by impact. Repairs needed for security and longevity of the building.
Impact on Operating Budget:	There would be no impact on the operating budget.
Estimated Cost Savings:	none

Project SRV10004: Service Center Front Office Carpet/Floor Refurb

General Fund	$25,000
Total Estimated Cost:	$25,000
Project Description:	Remodel interior office space.
Project Justification:	Carpet original to facility 2006. High traffic with construction type use.
Impact on Operating Budget:	There would be no impact on the operating budget.
Estimated Cost Savings:	none

Department: Bldg Maint

Project ENG10012: City Parking Lots (Rec Playground, City Hall, Roman & Service)

General Fund	$350,000
Total Estimated Cost:	$350,000
Project Description:	The scope of this project includes removing and repaving the wearing course of asphalt for the following City owned properties. Some sections of full depth pavement removal and replacement will occur at areas that require structural rehabilitation. (2 of 3, City Hall)
Project Justification:	The wearing course pavement has met its useful life with a low pavement condition rating.
Impact on Operating Budget:	Normal maintenance will occur in future years with no additional impact on the operating budget.
Estimated Cost Savings:	This will reduce maintenance and repairs by $2,000 per year.

Project SRV10005: City Hall Exterior Plaza Main Entrance Construction

General Fund	$80,000
Total Estimated Cost:	$80,000
Project Description:	Renovate exterior entryways with reduction of concrete surface and heat main walkways for winter safety.
Project Justification:	Concrete walks deficient and expanse of concrete costly to maintain. Planned reduction of concrete surface area, heat walks, and incorporate turf and landscaping for increased aethestics.
Impact on Operating Budget:	Reduced concrete repair and leveling, $2,000 per year. Greatly reduced or eliminated snow clearing and deicing, est $2,000 per year.
Estimated Cost Savings:	none

Project SRV10006: City Hall Reception / Planning Dept Casework/Cab.

General Fund	$50,000
Total Estimated Cost:	$50,000
Project Description:	Remodel reception area. Repair and renovation of worn casework and surfaces.
Project Justification:	Reception area not user friendly to visitors and increase safety of reception staff. Interior refresh and maintenance.
Impact on Operating Budget:	There would be no impact on operating budget.
Estimated Cost Savings:	none

Project SRV10012: City Hall Wood Work Restoration

General Fund	$25,000
Total Estimated Cost:	$25,000
Project Description:	Refinish worn and faded interior trim.
Project Justification:	Wood trim, doors and casework faded, worn and scratched.
Impact on Operating Budget:	There would be no impact on the operating budget.

Estimated Cost Savings: none

Department: Parks

Project SRV10011: Clague Playhouse Fire Alarm (2021)

General Fund $60,000

Total Estimated Cost: $60,000

Project Description: Installation of fire alarm and related components.

Project Justification: Current system is substandard and does not meet fire safety standards.

Impact on Operating Budget: There would be no impact on operating budget.

Estimated Cost Savings: none

Department: Sanitary Sewer

Project ENG10013: Sanitary Sewer Rehabilitation - Remedial Measures

Reserve For Sanitary Depr $1,635,000

Total Estimated Cost: $1,635,000

Project Description: This project will consist of sanitary sewer rehabilitation on both the public side and private side to reduce inflow and infiltration of rainwater entering the sanitary sewer. The target area is north of Detroit Road along Dover Center trunk line.

Project Justification: Each satalite community of the WWTP was directed by the Ohio EPA to create a plan to remove Inflow and Infiltration into the sanitary sewer collection system to reduce sewage flows draining to the WWTP during major storms. This project is the construction phase of this Remedial Measure Plan mandated and approved by the Ohio EPA.

Impact on Operating Budget: The City of Westlake's portion of the operating and maintenance expenses of the WWTP are proportional to the sewage from Westlake entering the WWTP. So, by reducing the flow our annual contribution will be less.

Estimated Cost Savings: Westlake's portion of the WWTP bill will be cheaper.

Department: Miscellaneous

Project SRV10008: Former Community Center Roof

General Fund $600,000

Total Estimated Cost: $600,000

Project Description: The existing asphalt shingle roof has met its useful life and needs to be replaced.

Project Justification: Current roof has some leaks and is not well insulated resulting in high energy costs for heating and cooling

Impact on Operating Budget: Reduction in operating expense.

Estimated Cost Savings: Reduced energy costs and reduced labor to detect and repair leaks.

Project SRV10009: Former Community Center Fire Alarm

General Fund $110,000

Total Estimated Cost: $110,000

Project Description: Installation of fire alarm and components.

Project Justification: Current system is substandard and does not meet current fire safety standards.

Impact on Operating Budget: No impact to operating budget

Estimated Cost Savings: None

Project SRV10010: Former Community Center HVAC

General Fund	$25,000
Total Estimated Cost:	$25,000
Project Description:	Repair and/or replacement of various HVAC components that have met their useful life.
Project Justification:	Equipment breaks down and requires above normal maintenance.
Impact on Operating Budget:	Lower labor maintenance costs.
Estimated Cost Savings:	Labor hours

Department: Contracts

Project ENG10001: B.O.E. Building Demolition

General Fund	$850,000
Total Estimated Cost:	$850,000
Project Description:	Demolition of the former City Hall/ Board of Education Building at corner of Hilliard Blvd. and Dover Center. The building needs a new roof along with HVAC, plumbing and electrical upgrades. These costs outweigh a renovation.
Project Justification:	Building has met its useful life.
Impact on Operating Budget:	Currently the Service Department has labor involved in maintaining the building. Even though the building is only being used on rare occasions for Police Training all utilities are still active with monthly bills.
Estimated Cost Savings:	Less Service Department labor and no utility bills.

Project POL10005: Police / Fire Training Center

General Fund	$100,000
Total Estimated Cost:	$100,000
Project Description:	This study shall evaluate if a third fire station would be beneficial at the intersection of Dover Center and Hilliard Blvd. for both fire and squad runs.
Project Justification:	To verify the City has adequate emergency service response times
Impact on Operating Budget:	Unknown until after the study
Estimated Cost Savings:	Unknown until after the study

Department: Police

Project POL10002: Police Station Floors

General Fund	$25,000
Total Estimated Cost:	$25,000
Project Description:	New flooring in various areas.
Project Justification:	The floors have met their useful life.
Impact on Operating Budget:	None
Estimated Cost Savings:	None

Project POL10003: Police Jail Plumbing Upgrades

General Fund	$60,000
Total Estimated Cost:	$60,000
Project Description:	Plumbing and plumbing fixture repair and replacement in the jail area.

Project Justification:	Parts are hard to come by for the plumbing fixtures and existing plumbing has become high in maintenance labor.
Impact on Operating Budget:	Less maintenance labor.
Estimated Cost Savings:	Labor hours

Department: Fire

Project FRE10001: Fire Station 1 & 2 Pitched Roofs

General Fund	$18,000
Total Estimated Cost:	$18,000
Project Description:	This project shall replace both asphalt shingle roof sections at fire station #1.
Project Justification:	The existing roof has met its useful life.
Impact on Operating Budget:	Reduced hours for roof maintenance for service workers.
Estimated Cost Savings:	Less labor hours

Project FRE10002: Fire – New Windows at both Stations

General Fund	$80,000
Total Estimated Cost:	$80,000
Project Description:	Replacement of all windows at both fire stations
Project Justification:	Windows are being replaced due to age and inefficiencies pertaining to heating and cooling of the building.
Impact on Operating Budget:	No known additional operating costs.
Estimated Cost Savings:	Energy savings are expected, but estimated cost savings have not yet been calculated.

Department: Recreation Administration

Project REC00011: Meadowood Golf Course Improvements

Meadowood Golf Course	$5,100,000
Total Estimated Cost:	$5,100,000
Project Description:	This project shall consist of the construction of a golf practice facility that includes the following: driving range with indoor hitting bays, grass tee line, short game green and putting green. The location will be at the former Yellow Course
Project Justification:	The entire golf course is in need of repairs and is losing money on a yearly basis. The driving range is phase 1 of the renovations and phase 2 will be the rest of the course.
Impact on Operating Budget:	Final programming has not been determined yet so impact on operating budget is unknown at this time.

Department: Construction

Project CSV10001: Community Services Center Dry Sprinkler Upgrade

Recreation Center	$25,000
Total Estimated Cost:	$25,000
Project Description:	Renovation of various areas of the dry fire sprinkler system that develop moisture in areas that are prone to freeze
Project Justification:	The existing design of the wet sprinkler system for the eaves makes it difficult to remove moisture from the system. Service Department employees have to manually drain weep vents within the system on a routine basis.

Impact on Operating Budget: Service Department labor shall decrease

Estimated Cost Savings: Less labor time.

Project ENG10003: 2026 Storm/Retention Improvements

Storm Drainage $100,000

Total Estimated Cost: $100,000

Project Description: These funds shall be used to hire third parties to perform the repairs and/or renovations for smaller scope projects associated with the City drainage system and emergency repairs.

Project Justification: Improve drainage.

Impact on Operating Budget: The overall impact will be to reduce annual maintenance costs

Estimated Cost Savings: Approximately $5,000 per year

Project ENG10005: 2026 Crack and Joint Seal

Infrastructure Tax $260,000

Total Estimated Cost: $260,000

Project Description: This preventative maintenance program seals structural and reflective cracks in asphalt and concrete streets with a hot tar joint sealer. Generally performed every fourth year on all streets. Sealing the cracks and preventing water to permeate into the pavement historically extends the pavement life.

Project Justification: To maintain infrastructure within City and improve property values

Impact on Operating Budget: No added costs, but will result in lower maintenance costs

Estimated Cost Savings: The Engineering Department estimates that the useful life of street improvements (concrete and asphalt) is twenty years and the annual savings is $15,000 in terms of Service Department labor and materials.

Project ENG10006: 2026 Reclamite Program

Infrastructure Tax $110,000

Total Estimated Cost: $110,000

Project Description: This preventative maintenance program applies a rejuvenating agent onto asphalt pavement to restore the durability of the pavement and extend its service life.

Project Justification: To maintain infrastructure within City and improve property values.

Impact on Operating Budget: No added costs, but will result in lower maintenance costs

Estimated Cost Savings: The Engineering Department estimates that the useful life of street improvements (concrete and asphalt) is twenty years and the annual savings is $5,000 in terms of Service Department labor and materials.

Project ENG10007: 2026 Culvert Lining

Storm Drainage $515,000

Total Estimated Cost: $515,000

Project Description: Cleaning and structural renovation of an existing corrugated metal pipe with a cementitious spun cast layer.

Project Justification: At the Engineer's discretion an existing corrugated metal pipe culvert can be renovated in place without removal to provide a new structural layer over the rusted out sections of pipe to extend the useful life of the pipe.

Impact on Operating Budget: With increase in culvert capacity and less likelihood of debris build-up, the maintenance time for removing blockages shall decrease.

Estimated Cost Savings: Less maintenance and labor costs

Project ENG10009: 2026 Traffic Signal Upgrade

Infrastructure Tax	$200,000
Total Estimated Cost:	$200,000
Project Description:	In 2026 various components and software will be updated for the traffic signal system in the City with this design project, which will improve traffic flow along corridors in the City with improved coordination between signalized intersections and a reduced impact on traffic signals in preemptive mode for emergency vehicles. Also, battery back-up will be reviewed and improved if required at all 42 signalized intersections.
Project Justification:	Improve traffic capacity in the city and reduce congestion and long lead times at traffic lights.
Impact on Operating Budget:	Fewer maintenance calls and issues and increased efficiency in traffic flow
Estimated Cost Savings:	reduction in maintenance calls and call outs for service

Project ENG10010: Crocker/I-90 Westbound On-Ramp Study

Infrastructure Tax	$105,000
Total Estimated Cost:	$105,000
Project Description:	Start the planning to ease congestion at the I-90 and Crocker Road ramps, most notably the Westbound on ramp.
Project Justification:	This area has the worst congestion in town and since it deals with ODOT, a lot of planning is required.
Impact on Operating Budget:	To be determined as part of the Study
Estimated Cost Savings:	To be determined as part of the Study

Project ENG10011: Sperry Creek Erosion Control along Horeshoe

Infrastructure Tax	$155,000
Total Estimated Cost:	$155,000
Project Description:	The design of streamside erosion control and new and improved headwalls and wingwalls at the major culverts.
Project Justification:	Erosion of the stream banks have expanded to the edge of the roadway pavement at some locations. The road will also be reviewed again for safety to determine if it is still acceptable to allow two-way traffic or reinstate one-way traffic.
Impact on Operating Budget:	No additional impact on Operating Budget
Estimated Cost Savings:	Approximate reduction of $20,000 in maintenance and repair costs

Project ENG10012: City Parking Lots (Rec Playground, City Hall, Roman & Service)

Recreation Center	$269,000
Total Estimated Cost:	$269,000
Project Description:	The scope of this project includes removing and repaving the wearing course of asphalt for the following City owned properties. Some sections of full depth pavement removal and replacement will occur at areas that require structural rehabilitation. (3 of 3. Recreation Center Playground Parking Lot)
Project Justification:	The wearing course pavement has met its useful life with a low pavement condition rating.
Impact on Operating Budget:	Normal maintenance will occur in future years with no additional impact on the operating budget.
Estimated Cost Savings:	This will reduce maintenance and repairs by $2,000 per year.

Project ENG10014: Storm Sewer Replacement (Langale & Ellington)

Infrastructure Tax	$1,245,000
Total Estimated Cost:	$1,245,000
Project Description:	The intent of the project is to replace the storm sewer with a larger storm sewer.
Project Justification:	Improve drainage
Impact on Operating Budget:	Normal maintenance will occur in future years with no additional impact on the operating budget.
Estimated Cost Savings:	This will reduce maintenance and repairs by $2,000 per year.

Project ENG10015: City Signage Master Plan

Infrastructure Tax	$32,000
Total Estimated Cost:	$32,000
Project Description:	This project will be rebranding the City signage at the corporation limits and establish standards for signage at city properties for wayfinding.
Project Justification:	Existing signage has met its useful life.
Impact on Operating Budget:	No impact
Estimated Cost Savings:	No impact

Project ENG10096: 2026 Full Depth Pavement Rehabilitation

Infrastructure Tax	$400,000
Total Estimated Cost:	$400,000
Project Description:	This project shall consist of full depth concrete pavement joint repairs within subdivisions.
Project Justification:	Concrete joint has failed.
Impact on Operating Budget:	Less labor for road patching.
Estimated Cost Savings:	Estimated labor savings of about $3,000/year

Project REC10001: 2026 Recreation Pond Maintenance (Dredging & Cleaning)

Storm Drainage	$30,000
Total Estimated Cost:	$30,000
Project Description:	This project will consist of the removal of silt and organic debris at the bottom of the Recreation Lake by divers with extraction devices that maintain the normal water elevation of the lake.
Project Justification:	Storm runoff creates sediment and nutrient rich debris that collects at the bottom of the pond and if not addressed eventually the pond will not be sufficient to support life due to shortage of oxygen.
Impact on Operating Budget:	None
Estimated Cost Savings:	None

Project REC00007: Recreation Center Aquatics Upgrade Ph IV - Natatorium

Recreation Center	$1,700,000
Total Estimated Cost:	$1,700,000
Project Description:	This project will consist of a new anti-slip epoxy/aggregate flooring system over the existing concrete along with new led lighting and skylights. The entire space will also be painted along with the water slide. Improved HVAC ventilation for the slide tower will also be performed.
Project Justification:	Interior finishes have met their useful life and need to be updated due to approaching 30 years old.
Impact on Operating Budget:	Utility bills will be less.

Estimated Cost Savings: LED lighting replacement will lower energy costs along with reducing the gas bill due to improved insulated skylights.

Project REC10002: Clague Park Renovation w/ Lake Dredging w/ Bridges

Recreation Center $265,000

Total Estimated Cost: $265,000

Project Description: This project will consist of the removal of silt and organic debris at the bottom of Clague Park Lake by draining the lake and excavation.

Project Justification: Storm runoff creates sediment and nutrient rich debris that collects at the bottom of the pond and if not addressed eventually the pond will not be sufficient to support life due to shortage of oxygen.

Impact on Operating Budget: None

Estimated Cost Savings: None

Project REC10003: Clague Park Amphitheater

Recreation Center $125,000

Total Estimated Cost: $125,000

Project Description: This project will be the design of an amphitheater at Clague Park. Location and programming will need to be determined.

Project Justification: This was a request from the public that was portrayed in the 2015 Westlake Parks and Recreation Master Plan.

Impact on Operating Budget: None

Estimated Cost Savings: None

Project REC10004: Clague Park Cabin Open Air Pavillion w/ Restrooms

Recreation Center $160,000

Total Estimated Cost: $160,000

Project Description: This project will be the renovation of the existing Clague Park Cabin. Final programming needs to be determined.

Project Justification: The building is in need of repairs and renovation due to its age.

Impact on Operating Budget: Fewer maintenance costs after renovations

Estimated Cost Savings: unknown at this time

Project REC10005: Recreation Center Exterior Lighting Upgrade

Recreation Center $600,000

Total Estimated Cost: $600,000

Project Description: This project will consist of providing new light fixtures along the perimeter of the building including sidewalks.

Project Justification: Existing light fixtures have met their useful life with parts for repairs not available.

Impact on Operating Budget: Lower operating cost due to LED bulbs.

Estimated Cost Savings: Lower electrical bills

Project REC10006: Recreation Center Interior Improvements Phase 1

Recreation Center $550,000

Total Estimated Cost: $550,000

Project Description: This project will be new flooring, ceiling tiles and painting in various areas of the facility.

Project Justification: The finishes within the nearly 30-year old building need to be updated.

Impact on Operating Budget: None
Estimated Cost Savings: None

Project REC10007: Replace Furniture at Recreation Center (Phase 2 of 2)

Recreation Center $80,000
Total Estimated Cost: $80,000
Project Description: This project will replace various furniture for the facility
Project Justification: The furniture is old and worn out.
Impact on Operating Budget: None
Estimated Cost Savings: None

Project REC10008: WAC Shade Fabric Replacement

Recreation Center $26,500
Total Estimated Cost: $26,500
Project Description: This project will replace the shade fabric for all the shade structures for the Aquatic Center
Project Justification: UV light degrade the fabric and overtime need to be replaced. These fabrics have met their useful life.
Impact on Operating Budget: None
Estimated Cost Savings: None

Project REC10009: 2026 Tri-City Park Improvements

Recreation Center $30,000
Total Estimated Cost: $30,000
Project Description: This is the estimated City of Westlake's portion for minor improvements that will be reviewed and approved by all three Mayors for the multi-city owned park.
Impact on Operating Budget: No impact
Estimated Cost Savings: No savings

Project REC10010: 2026 Building Envelope Repairs (window replacement)

Recreation Center $25,000
Total Estimated Cost: $25,000
Project Description: This is a contingency fund for window replacement for the facility
Project Justification: As the building continues to age some windows fail sooner than others and this provides the ability to address them in the time of need.
Impact on Operating Budget: None
Estimated Cost Savings: None

Project REC10011: 2026 HVAC/Boiler Repairs

Recreation Center $25,000
Total Estimated Cost: $25,000
Project Description: This is a contingency fund for HVAC repairs for the facility.
Project Justification: Have the ability to make repairs in a quick and timely manner to keep the facility operating for the patrons.
Impact on Operating Budget: None
Estimated Cost Savings: None

Project REC10012: 2026 Pump Replacement

Recreation Center	$25,000
Total Estimated Cost:	$25,000
Project Description:	This is a contingency fund for pool mechanical repairs for the facility.
Project Justification:	Have the ability to make repairs in a quick and timely manner to keep the facility operating for the patrons.
Impact on Operating Budget:	None
Estimated Cost Savings:	None

Project REC10013: Exterior Wayfinding Signage

Recreation Center	$25,000
Total Estimated Cost:	$25,000
Project Description:	This project will replace and provide new signage for the various ammentities at the Recreation Center campus.
Project Justification:	Improve way finding with the recent site improvements done too the campus and to replace existing work out signs.
Impact on Operating Budget:	None
Estimated Cost Savings:	None

Project REC10014: Bradley Nature Park Pavillion

Recreation Center	$190,000
Total Estimated Cost:	$190,000
Project Description:	This project will be the design of a new facility at Bradley Nature Park. Site selection
Project Justification:	The westside of town needs some additional amenities and this project will fil that gap nicely.
Impact on Operating Budget:	Some additional annual maintenance costs in terms of Service Department labor
Estimated Cost Savings:	None

Project REC10015: Bradley Nature Park - Trails/Playground

Park Improvements - Impact	$220,000
Recreation Center	$250,000
Total Estimated Cost:	$470,000
Project Description:	This project will replace an existing playground and repave various asphalt trails at the park.
Project Justification:	The playground has met its useful life and needs to be replaced and the trail system needs to be repaved.
Impact on Operating Budget:	None
Estimated Cost Savings:	None

Project REC10016: Clague Playground Security Lighting Upgrade

Recreation Center	$25,000
Total Estimated Cost:	$25,000
Project Description:	This project will provide additional lighting and a security camera for the playground area.
Project Justification:	Improved night security
Impact on Operating Budget:	None
Estimated Cost Savings:	None

Project REC10027: Recreation Center Gymnasium Upgrades

Recreation Center	$50,000
Total Estimated Cost:	$50,000
Project Description:	This project will replace worn out equipment for the basketball hoops
Project Justification:	Equipment has met its useful age.
Impact on Operating Budget:	None
Estimated Cost Savings:	None

Project REC10044: Digital Message Boards at Recreation Center

Recreation Center	$50,000
Total Estimated Cost:	$50,000
Project Description:	This project will install digital message boards at Hilliard Blvd. and Center Ridge Drive
Project Justification:	Provide the ability for better communication with residents of the various events the Recreation Department has
Impact on Operating Budget:	Slight increase in electric bills
Estimated Cost Savings:	Nominal

Project SRV10007: 2026 Flower Boxes

Cable Television	$10,000
Park Improvements - Impact	$10,000
Total Estimated Cost:	$20,000
Project Description:	This project is to rebuild various flower boxes
Project Justification:	Some flower boxes become damaged and/or need to be replaced due to age.
Impact on Operating Budget:	None
Estimated Cost Savings:	None

Project SRV10022: Clague Park Pond Mechanical Dredging

Storm Drainage	$350,000
Total Estimated Cost:	$350,000
Project Description:	This project will consist of silt and organic sediment removal from the bottom of the lake by the use of divers with an extraction device.
Project Justification:	To maintain adequate oxygen levels in the lake for life to flourish, organic debris and silt needs to be removed on a regular basis.
Impact on Operating Budget:	None
Estimated Cost Savings:	None

City of Westlake
Five-Year Capital Plan
Year 2026

Projects	Department	Fund/Dept	Construct Cost	Labor Cost	Expend Cost	Total Net Project Cost	Funding Comments	Funding Source
2026 Asphalt Pavement Rehabilitation	Public Service	2000 180	4,000,000	40,000	20,000	4,060,000	-	Street Maintenance
City Parking Lots (Rec Playground, City Hall, Roman & Service)	Public Service	2000 180	50,000	5,000	1,000	56,000	-	Street Maintenance
Service B-Building Study	City Service	1000 310	20,000	-	-	20,000	-	General Fund
Service Center East Wall Repair	City Service	1000 310	35,000	-	-	35,000	-	General Fund
Service Center Front Office Carpet/Floor Refurb	City Service	1000 310	25,000	-	-	25,000	-	General Fund
City Parking Lots (Rec Playground, City Hall, Roman & Service)	Bldg Maint	1000 325	350,000	-	-	350,000	-	General Fund
City Hall Exterior Plaza Main Entrance Construction	Bldg Maint	1000 325	80,000	-	-	80,000	-	General Fund
City Hall Reception / Planning Dept Casework/Cab.	Bldg Maint	1000 325	50,000	-	-	50,000	-	General Fund
City Hall Wood Work Restoration	Bldg Maint	1000 325	25,000	-	-	25,000	-	General Fund
Clague Playhouse Fire Alarm (2021)	Parks	1000 410	60,000	-	-	60,000	-	General Fund
Sanitary Sewer Rehabilitation - Remedial Measures	Sanitary Sewer	5130 510	1,600,000	15,000	20,000	1,635,000	-	Reserve For Sanitary Depr
Former Community Center Roof	Miscellaneous	1000 190	600,000	-	-	600,000	-	General Fund
Former Community Center Fire Alarm	Miscellaneous	1000 190	110,000	-	-	110,000	-	General Fund
Former Community Center HVAC	Miscellaneous	1000 190	25,000	-	-	25,000	-	General Fund
B.O.E. Building Demolition	Contracts	1000 192	-	-	850,000	850,000	-	General Fund
Police / Fire Training Center	Contracts	1000 192	-	-	100,000	100,000	-	General Fund
Police Station Floors	Police	1000 210	25,000	-	-	25,000	-	General Fund
Police Jail Plumbing Upgrades	Police	1000 210	60,000	-	-	60,000	-	General Fund
Fire Station 1 & 2 Pitched Roofs	Fire	1000 220	18,000	-	-	18,000	-	General Fund
Fire – New Windows at both Stations	Fire	1000 220	80,000	-	-	80,000	-	General Fund
Meadowood Golf Course Improvements	Recreation Administration	5200 420	5,000,000	50,000	50,000	5,100,000	-	Meadowood Golf Course
Community Services Center Dry Sprinkler Upgrade	Construction	4820 700	25,000	-	-	25,000	-	Recreation Center
2026 Storm/Retention Improvements	Construction	4000 700	-	20,000	80,000	100,000	-	Storm Drainage
2026 Crack and Joint Seal	Construction	4400 700	250,000	5,000	5,000	260,000	-	Infrastructure Tax
2026 Reclamite Program	Construction	4400 700	100,000	5,000	5,000	110,000	-	Infrastructure Tax
2026 Culvert Lining	Construction	4000 700	500,000	10,000	5,000	515,000	-	Storm Drainage
2026 Traffic Signal Upgrade	Construction	4400 700	200,000	-	-	200,000	-	Infrastructure Tax
Crocker/I-90 Westbound On-Ramp Study	Construction	4400 700	-	5,000	100,000	105,000	-	Infrastructure Tax
Sperry Creek Erosion Control along Horeshoe	Construction	4400 700	145,000	5,000	5,000	155,000	-	Infrastructure Tax
City Parking Lots (Rec Playground, City Hall, Roman & Service)	Construction	4820 700	250,000	15,000	4,000	269,000	-	Recreation Center
Storm Sewer Replacement (Langale & Ellington)	Construction	4400 700	1,200,000	25,000	20,000	1,245,000	-	Infrastructure Tax
City Signage Master Plan	Construction	4400 700	-	2,000	30,000	32,000	-	Infrastructure Tax
2026 Full Depth Pavement Rehabilitation	Construction	4400 700	400,000	-	-	400,000	-	Infrastructure Tax
2026 Recreation Pond Maintenance (Dredging & Cleaning)	Construction	4000 700	-	-	30,000	30,000	-	Storm Drainage
Recreation Center Aquatics Upgrade Ph IV - Natatorium	Construction	4820 700	1,700,000	-	-	1,700,000	-	Recreation Center
Clague Park Renovation w/ Lake Dredging w/ Bridges	Construction	4820 700	255,000	5,000	5,000	265,000	-	Recreation Center
Clague Park Amphitheater	Construction	4820 700	115,000	5,000	5,000	125,000	-	Recreation Center
Clague Park Cabin Open Air Pavillion w/ Restrooms	Construction	4820 700	150,000	5,000	5,000	160,000	-	Recreation Center
Recreation Center Exterior Lighting Upgrade	Construction	4820 700	600,000	-	-	600,000	-	Recreation Center
Recreation Center Interior Improvements Phase 1	Construction	4820 700	530,000	10,000	10,000	550,000	-	Recreation Center
Replace Furniture at Recreation Center (Phase 2 of 2)	Construction	4820 700	80,000	-	-	80,000	-	Recreation Center
WAC Shade Fabric Replacement	Construction	4820 700	26,500	-	-	26,500	-	Recreation Center
2026 Tri-City Park Improvements	Construction	4820 700	-	-	30,000	30,000	-	Recreation Center
2026 Building Envelope Repairs (window replacement)	Construction	4820 700	25,000	-	-	25,000	-	Recreation Center
2026 HVAC/Boiler Repairs	Construction	4820 700	-	-	25,000	25,000	-	Recreation Center
2026 Pump Replacement	Construction	4820 700	-	-	25,000	25,000	-	Recreation Center
Exterior Wayfinding Signage	Construction	4820 700	-	-	25,000	25,000	-	Recreation Center
Bradley Nature Park Pavillion	Construction	4820 700	190,000	-	-	190,000	-	Recreation Center
Bradley Nature Park - Trails/Playground	Construction	4610 700	220,000	-	-	220,000	-	Park Improvements - Impact
Bradley Nature Park - Trails/Playground	Construction	4820 700	220,000	20,000	10,000	250,000	-	Recreation Center
Clague Playground Security Lighting Upgrade	Construction	4820 700	25,000	-	-	25,000	-	Recreation Center
Recreation Center Gymnasium Upgrades	Construction	4820 700	50,000	-	-	50,000	-	Recreation Center
Digital Message Boards at Recreation Center	Construction	4820 700	50,000	-	-	50,000	-	Recreation Center
2026 Flower Boxes	Construction	1300 700	-	-	10,000	10,000	-	Cable Television
2026 Flower Boxes	Construction	4610 700	-	-	10,000	10,000	-	Park Improvements - Impact
Clague Park Pond Mechanical Dredging	Construction	4000 700	-	-	350,000	350,000	-	Storm Drainage
			19,519,500	**247,000**	**1,835,000**	**21,601,500**	-	

City of Westlake
Five-Year Capital Plan
Year 2027

						Total Net
			Construct	Labor	Expend	Project
Projects	Department	Fund/Dept	Cost	Cost	Cost	Cost
Evergreen Cemetery Columbarium	Cemetery	250	100,000	-	-	100,000
Service Fuel Site Structure	City Service	310	25,000	-	-	25,000
Service B Building Upgrade	City Service	310	750,000	10,000	10,000	770,000
Service Center VCT Floor Refurb (Lunch Room & Corridor)	City Service	310	20,000	-	-	20,000
City Hall Council Chambers Lighting	Bldg Maint	325	20,000	-	-	20,000
City Hall HVAC Replacement	Bldg Maint	325	250,000	-	-	250,000
Police Phase III of Building Security (windows)	Police	210	25,000	-	-	25,000
Police Station Parking Lot	Police	210	90,000	-	-	90,000
Police Radio System	Police	210	500,000	-	-	500,000
Safety Town Site and Pavillion	Fire	220	150,000	10,000	10,000	170,000
Walter Road Watermain (Center Ridge to Westwood) & Fire Station #2	Construction	700	2,300,000	40,000	20,000	2,360,000
2026 Traffic Signal Upgrade	Construction	700	2,000,000	15,000	10,000	2,025,000
Sperry Creek Erosion Control along Horeshoe	Construction	700	1,500,000	5,000	5,000	1,510,000
2027 Storm/Retention Improvements	Construction	700	-	5,000	100,000	105,000
2027 Open Channel Flow Cleaning	Construction	700	-	5,000	180,000	185,000
2027 Concrete Pavement Rehabiliation	Construction	700	500,000	5,000	5,000	510,000
2027 Asphalt Pavement Rehabilitation	Construction	700	2,500,000	50,000	20,000	2,570,000
2027 Crack and Joint Seal	Construction	700	250,000	5,000	5,000	260,000
Cahoon Road Turnlane at Detroit	Construction	700	190,000	-	-	190,000
Sidewalk Repairs	Construction	700	1,500,000	50,000	50,000	1,600,000
Mills Roundabout & CR Waterline West	Construction	700	250,000	10,000	5,000	265,000
Woodpath Basin Renovation (Kirk Lateral)	Construction	700	120,000	5,000	5,000	130,000
Clague Park Renovation w/ Lake Dredging w/ Bridges	Construction	700	3,000,000	15,000	10,000	3,025,000
Clague Park Amphitheater	Construction	700	900,000	15,000	5,000	920,000
Clague Park Cabin Open Air Pavillion w/ Restrooms	Construction	700	700,000	5,000	5,000	710,000
Bradley Nature Park Pavillion	Construction	700	3,000,000	35,000	15,000	3,050,000
Family Locker Room Improvements	Construction	700	475,000	-	-	475,000
Roman Park Field Improvements	Construction	700	30,000	-	-	30,000
Recreation Center Interior Improvements Phase 2	Construction	700	380,000	10,000	10,000	400,000
Replace Pool Packs (lifespan 10-12yrs)	Construction	700	1,000,000	-	-	1,000,000
HVAC Replacement Comm Rooms/Common Areas	Construction	700	750,000	-	-	750,000
Porter Road Field Restrooms	Construction	700	400,000	5,000	5,000	410,000
2027 Tri-City Park Improvements	Construction	700	-	-	30,000	30,000
2027 Building Envelope Repairs	Construction	700	-	-	25,000	25,000
2027 HVAC/Boiler Repairs	Construction	700	-	-	25,000	25,000
2027 Pump Repairs	Construction	700	-	-	25,000	25,000
Recreation Center Campus Trail Renovations	Construction	700	300,000	10,000	5,000	315,000
2027 Flower Boxes	Construction	700	-	-	20,000	20,000
City Entrance Signs Upgrade PH II	Construction	700	90,000	-	-	90,000
			24,065,000	**310,000**	**605,000**	**24,980,000**

City of Westlake
Five-Year Capital Plan
Year 2028

						Total Net
			Construct	Labor	Expend	Project
Projects	Department	Fund/Dept	Cost	Cost	Cost	Cost
City Hall Roof Replacement	Bldg Maint	325	275,000	-	-	275,000
Police / Fire Training Center	Contracts	192	3,000,000	40,000	150,000	3,190,000
Cahoon Road Turnlane at Detroit	Construction	700	2,800,000	40,000	10,000	2,850,000
Bradley Road Waterline (Detroit to Bay Village)	Construction	700	4,000,000	25,000	20,000	4,045,000
Mills Roundabout & CR Waterline West	Construction	700	5,500,000	50,000	45,000	5,595,000
Woodpath Basin Renovation (Kirk Lateral)	Construction	700	1,700,000	15,000	15,000	1,730,000
2028 Storm/Retention Improvements	Construction	700	-	5,000	100,000	105,000
2028 Culvert Lining	Construction	700	500,000	10,000	5,000	515,000
2028 Asphalt Pavement Rehabilitation	Construction	700	2,500,000	50,000	20,000	2,570,000
2028 Crack and Joint Seal	Construction	700	250,000	5,000	5,000	260,000
2028 Reclamite Program	Construction	700	100,000	5,000	5,000	110,000
Canterbury Road Storm Sewer	Construction	700	2,190,000	40,000	20,000	2,250,000
Center Ridge Turnlane at Walter	Construction	700	175,000	5,000	5,000	185,000
2028 Sanitary Sewer Rehabilitation	Construction	700	570,000	25,000	5,000	600,000
2028 Traffic Signal Upgrade	Construction	700	180,000	5,000	5,000	190,000
Recreation Pond Improvements (Shoreline Erosion)	Construction	700	-	-	30,000	30,000
2028 Building Envelope Repairs	Construction	700	-	-	25,000	25,000
2028 HVAC/Boiler Repairs	Construction	700	-	-	25,000	25,000
2028 Pump Replacements	Construction	700	-	-	25,000	25,000
2028 Tri-City Park Improvements	Construction	700	30,000	-	-	30,000
Recreation Center Interior Improvements Phase 3	Construction	700	530,000	10,000	10,000	550,000
2028 Flower Boxes	Construction	700	-	-	20,000	20,000
			24,300,000	**330,000**	**545,000**	**25,175,000**

City of Westlake
Five-Year Capital Plan
Year 2029

						Total Net
			Construct	Labor	Expend	Project
Projects	Department	Fund/Dept	Cost	Cost	Cost	Cost
Bassett Road Watermain (I90 to Crocker)	Construction	700	1,970,000	40,000	20,000	2,030,000
Center Ridge Turnlane at Walter	Construction	700	2,800,000	35,000	20,000	2,855,000
2028 Traffic Signal Upgrade	Construction	700	3,000,000	10,000	15,000	3,025,000
2029 Storm/Retention Improvements	Construction	700	-	5,000	100,000	105,000
2029 Open Channel Flow Cleaning	Construction	700	-	5,000	180,000	185,000
2029 Concrete Pavement Rehabiliation	Construction	700	500,000	5,000	5,000	510,000
2029 Asphalt Pavement Rehabilitation	Construction	700	2,500,000	50,000	20,000	2,570,000
2029 Crack and Joint Seal	Construction	700	250,000	5,000	5,000	260,000
2029 Reclamite Program	Construction	700	100,000	5,000	5,000	110,000
Westwood Basin Construction	Construction	700	120,000	5,000	5,000	130,000
Rose Road Storm Sewer	Construction	700	2,300,000	40,000	20,000	2,360,000
Recreation Center Auxiliary Gym Addition	Construction	700	160,000	-	-	160,000
HVAC Replacement Multi-Purpose Room	Construction	700	250,000	-	-	250,000
Fitness Parking Lot	Construction	700	300,000	-	-	300,000
Building Envelope Repairs	Construction	700	-	-	25,000	25,000
HVAC/Boiler Repairs	Construction	700	-	-	25,000	25,000
Pump Replacements	Construction	700	-	-	25,000	25,000
Tri-City Park Improvements	Construction	700	-	-	30,000	30,000
Recreation Center Interior Improvements Phase 4	Construction	700	400,000	10,000	10,000	420,000
2029 Flower Boxes	Construction	700	-	-	20,000	20,000
			14,650,000	**215,000**	**530,000**	**15,395,000**

City of Westlake
Five-Year Capital Plan
Year 2030

						Total Net
			Construct	Labor	Expend	Project
Projects	Department	Fund/Dept	Cost	Cost	Cost	Cost
Westwood Basin Construction	Construction	700	1,800,000	15,000	15,000	1,830,000
Center Ridge Road Watermain (Walter to Rocky River)	Construction	700	4,300,000	50,000	20,000	4,370,000
2030 Storm/Retention Improvements	Construction	700	-	5,000	100,000	105,000
2030 Culvert Lining	Construction	700	600,000	10,000	5,000	615,000
2030 Asphalt Pavement Rehabilitation	Construction	700	2,500,000	50,000	20,000	2,570,000
2030 Crack and Joint Seal	Construction	700	250,000	5,000	5,000	260,000
2030 Reclamite Program	Construction	700	100,000	5,000	5,000	110,000
2030 Sanitary Sewer Rehabilitation	Construction	700	570,000	25,000	5,000	600,000
Columbia Road Storm Sewer	Construction	700	2,400,000	40,000	20,000	2,460,000
Recreation Center Auxiliary Gym Addition	Construction	700	6,000,000	20,000	10,000	6,030,000
2029 Flower Boxes	Construction	700	-	-	20,000	20,000
			18,520,000	**225,000**	**225,000**	**18,970,000**

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
INFRASTRUCTURE TAX FUND BALANCES

	2023	2024	2025	2026	2027	2028	2029	2030
BEGIN BALANCE	$ 20,353,864	$ 27,582,602	$ 32,961,841	$ 42,987,550	$ 51,745,850	$ 53,550,925	$ 45,676,753	$ 46,604,056
Income Tax	10,295,063	10,193,605	10,579,418	10,193,600	10,295,500	10,398,500	10,502,500	10,607,500
Income Tax Reimbursement	181,636	222,165	205,022	173,300	175,100	176,800	178,600	180,400
Project Reimbursements	250,000	-	270,000	-	-	-	-	-
Interest	1,110,293	1,694,664	1,608,583	1,216,900	1,552,375	1,606,528	1,370,303	1,398,122
Repay Advance Federal**	2,956,700	10	-	-	-	-	-	-
Miscellaneous	550	650	-	1,000	1,000	1,000	1,000	1,000
TOTAL REVENUE	$ 14,794,242	$ 12,111,094	$ 12,663,022	$ 11,584,800	$ 12,023,975	$ 12,182,828	$ 12,052,403	$ 12,187,022
TOTAL AVAILABLE	$ 35,148,106	$ 39,693,696	$ 45,624,863	$ 54,572,350	$ 63,769,825	$ 65,733,753	$ 57,729,156	$ 58,791,077
Bond Payments/Interest	-	-	-	-	-	-	-	-
Tax Collection Costs	306,098	302,619	314,020	319,500	308,900	312,000	315,100	318,200
Project Costs-Labor/Exp	252,837	136,859	109,771	212,000	210,000	375,000	420,000	175,000
Project Costs	4,071,878	6,292,377	2,213,522	2,295,000	9,700,000	19,370,000	10,390,000	9,100,000
Tr/Adv to Federal Constr.	-	-	-	-	-	-	-	-
City's Share Federal Grants	2,934,691	-	-	-	-	-	-	-
TOTAL EXPEND	$ 7,565,504	$ 6,731,855	$ 2,637,313	$ 2,826,500	$ 10,218,900	$ 20,057,000	$ 11,125,100	$ 9,593,200
END BALANCE	$ 27,582,602	$ 32,961,841	$ 42,987,550	$ 51,745,850	$ 53,550,925	$ 45,676,753	$ 46,604,056	$ 49,197,877
** Repay Advance/City's Share:								

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
SCHEDULE OF CAPITAL PROJECT EXPENDITURES
INFRASTRUCTURE TAX

		CONSTRUCTION AMOUNT	LABOR AMOUNT	EXPENDITURE AMOUNT	TOTAL AMOUNT
2026	2026 Full Depth Pavement Rehabilition	$ 400,000	$ -	$ -	$ 400,000
	2026 Crack and Joint Seal	250,000	5,000	5,000	260,000
	2026 Reclamite Program	100,000	5,000	5,000	110,000
	Langale & Ellington Storm Sewer	1,200,000	25,000	20,000	1,245,000
	2026 Traffic Signal Upgrade Study	200,000	-	-	200,000
	Sperry Creek Erosion Control along Horseshoe Design	145,000	5,000	5,000	155,000
	Crocker/I-90 Westbound On-Ramp Study	-	5,000	100,000	105,000
	City Signage Master Plan	-	2,000	30,000	32,000
		$ 2,295,000	$ 47,000	$ 165,000	$ 2,507,000
2027	2027 Concrete Pavement Rehabilitation	$ 500,000	$ 5,000	$ 5,000	$ 510,000
	2027 Asphalt Pavement Rehabilitation	2,500,000	50,000	20,000	2,570,000
	2027 Crack and Joint Seal	250,000	5,000	5,000	260,000
	Walter Road Watermain	2,300,000	40,000	20,000	2,360,000
	2026 Traffic Signal Upgrade Study	2,000,000	15,000	10,000	2,025,000
	Sperry Creek Erosion Control along Horseshoe	1,500,000	5,000	5,000	1,510,000
	Mills Roundabout Construction & CR Waterline West	250,000	10,000	5,000	265,000
	Cahoon Road Turnlane at Detroit Design	190,000	-	-	190,000
	Woodpath Basin Construction (Kirk Lateral) Design	120,000	5,000	5,000	130,000
	City Entrance Signs Upgrade PH II	90,000	-	-	90,000
		$ 9,700,000	$ 135,000	$ 75,000	$ 9,910,000
2028	2028 Asphalt Pavement Rehabilitation	$ 2,500,000.00	$ 50,000	$ 20,000	$ 2,570,000
	Mills Roundabout Construction & CR Waterline West	5,500,000	50,000	45,000	5,595,000
	Bradley Road Waterline (Detroit to Bay Village)	4,000,000	25,000	20,000	4,045,000
	Canterbury Road Storm Sewer	2,190,000	40,000	20,000	2,250,000
	Cahoon Road Turnlane at Detroit	2,800,000	40,000	10,000	2,850,000
	Woodpath Basin Construction (Kirk Lateral)	1,700,000	15,000	15,000	1,730,000
	2028 Traffic Signal Upgrade Study	180,000	5,000	5,000	190,000
	Culvert Lining	500,000	10,000	5,000	515,000
		$ 19,370,000	$ 235,000	$ 140,000	$ 19,745,000
2029	2029 Concrete Pavement Rehabilitation	$ 500,000	$ 5,000	$ 5,000	$ 510,000
	2029 Asphalt Pavement Rehabilitation	2,500,000	50,000	20,000	2,570,000
	2028 Traffic Signal Upgrade Study	3,000,000	10,000	15,000	3,025,000
	Rose Road Storm Sewer	2,300,000	40,000	20,000	2,360,000
	Bassett Road Watermain (I90 to Crocker)	1,970,000	40,000	20,000	2,030,000
	Westwood Basin Construction Design	120,000	5,000	5,000	130,000
	Open Channel Flow Cleaning	-	5,000	180,000	185,000
		$ 10,390,000	$ 155,000	$ 265,000	$ 10,810,000
2030	Center Ridge Road Watermain (Walter to Rocky River)	$ 4,300,000	$ 50,000	$ 20,000	$ 4,370,000
	Columbia Road Storm Sewer	2,400,000	40,000	20,000	2,460,000
	Westwood Basin Construction	1,800,000	15,000	15,000	1,830,000
	Culvert Lining	600,000	10,000	5,000	615,000
		$ 9,100,000	$ 115,000	$ 60,000	$ 9,275,000

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
STORM DRAINAGE PROJECTS FUND BALANCES

	2023	2024	2025	2026	2027	2028	2029	2030
BEGIN BALANCE	$ 1,173,880	$ 1,218,880	$ 1,297,152	$ 1,381,762	$ 477,862	$ 247,862	$ 172,862	$ 127,862
Interest	53,632	65,882	56,120	41,100	10,000	10,000	10,000	10,000
Impact Fees	65,288	99,445	68,732	50,000	50,000	50,000	50,000	50,000
Reimbursements/Grants	-	-	-	-	-	-	-	-
Misc.	17,414	300	-	-	-	-	-	-
TOTAL REVENUE	$ 136,334	$ 165,627	$ 124,853	$ 91,100	$ 60,000	$ 60,000	$ 60,000	$ 60,000
TOTAL AVAIL	$ 1,310,214	$ 1,384,507	$ 1,422,005	$ 1,472,862	$ 537,862	$ 307,862	$ 232,862	$ 187,862
Salaries	4,754	6,619	3,964	30,000	10,000	5,000	5,000	5,000
Project Costs	32,530	40,945	-	500,000	-	-	-	-
Expenses	54,049	39,791	36,279	465,000	280,000	130,000	100,000	100,000
TOTAL EXPEND	$ 91,334	$ 87,355	$ 40,243	$ 995,000	$ 290,000	$ 135,000	$ 105,000	$ 105,000
END BALANCE	$ 1,218,880	$ 1,297,152	$ 1,381,762	$ 477,862	$ 247,862	$ 172,862	$ 127,862	$ 82,862

FIVE-YEAR CAPITAL PLAN
SCHEDULE OF CAPITAL PROJECT EXPENDITURES
STORM DRAINAGE PROJECTS FUND

		CONSTRUCTION AMOUNT	LABOR AMOUNT	EXPENDITURE AMOUNT	TOTAL AMOUNT
2026	Recreation Center Pond Upgrade	-	-	30,000	30,000
	Clague Park Mechanical Dredging	-	-	350,000	350,000
	Storm Retention Improvements	-	20,000	80,000	100,000
	Culvert Lining	500,000	10,000	5,000	515,000
		$ 500,000	$ 30,000	$ 465,000	$ 995,000
2027	Open Channel Flow Cleaning	$ -	$ 5,000.00	$ 180,000.00	$ 185,000.00
	Storm Retention Improvements	-	5,000	100,000	105,000
		$ -	$ 10,000	$ 280,000	$ 290,000
2028	Recreation Center Pond Upgrade	$ -	$ -	$ 30,000	$ 30,000
	Storm Retention Improvements	-	5,000	100,000	105,000
		$ -	$ 5,000	$ 130,000	$ 135,000
2029	Storm Retention Improvements	$ -	$ 5,000	$ 100,000	$ 105,000
		$ -	$ 5,000	$ 100,000	$ 105,000
2030	Storm Retention Improvements	$ -	$ 5,000	$ 100,000	$ 105,000
		$ -	$ 5,000	$ 100,000	$ 105,000

CITY OF WESTLAKE
FIVE YEAR CAPITAL PLAN
SANITARY SEWER DEPRECIATION FUND BALANCES

	2023	2024	2025	2026	2027	2028	2029	2030
BEGIN BALANCE	$ 4,765,559	$ 4,779,544	$ 5,124,342	$ 5,379,906	$ 4,126,906	$ 4,614,206	$ 4,525,906	$ 5,063,206
Depreciation	540,081	301,925	361,943	443,000	487,300	511,700	537,300	537,300
Transfers	-	-	-	-	-	-	-	-
Sale of Plans/Equip.	-	47,500	-	-	-	-	-	-
TOTAL REV	$ 540,081	$ 349,425	$ 361,943	$ 443,000	$ 487,300	$ 511,700	$ 537,300	$ 537,300
TOTAL AVAIL	$ 5,305,640	$ 5,128,969	$ 5,486,285	$ 5,822,906	$ 4,614,206	$ 5,125,906	$ 5,063,206	$ 5,600,506
Salaries	256	65	62	15,000	-	25,000	-	25,000
Project Costs	93,398	4,552	90,511	1,661,000	-	570,000	-	570,000
Equipment	432,403	-	6,447	-	-	-	-	-
Expenses	39	10	9,359	20,000	-	5,000	-	5,000
TOTAL EXPEND	$ 526,096	$ 4,628	$ 106,379	$ 1,696,000	$ -	$ 600,000	$ -	$ 600,000
END BALANCE	$ 4,779,544	$ 5,124,342	$ 5,379,906	$ 4,126,906	$ 4,614,206	$ 4,525,906	$ 5,063,206	$ 5,000,506

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
SCHEDULE OF CAPITAL PROJECT EXPENDITURES
SANITARY SEWER DEPRECIATION PROJECTS

		CONSTRUCTION AMOUNT	LABOR AMOUNT	EXPENDITURE AMOUNT	TOTAL AMOUNT
2026	Sanitary Sewer Rehabilitation - Remedial Measures	$ 1,600,000	$ 15,000	$ 20,000	$ 1,635,000
	Bradley Road Lift Station Control Upgrades	25,000	-	-	25,000
	Rain Gauge requested by WWTP	25,000	-	-	25,000
	Underground Locator Transmitter	11,000	-	-	11,000
		$ 1,661,000	$ 15,000	$ 20,000	$ 1,696,000
2027	Sanitary Sewer Rehabilitation	$ -	$ -	$ -	$ -
2028	Sanitary Sewer Rehabilitation	$ 570,000	$ 25,000	$ 5,000	$ 600,000
2029	Sanitary Sewer Rehabilitation	$ -	$ -	$ -	$ -
2030	Sanitary Sewer Rehabilitation	$ 570,000	$ 25,000	$ 5,000	$ 600,000

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
CABLE TELEVISION FUNDS BALANCES

	2023	2024	2025	2026	2027	2028	2029	2030
BEGIN BALANCE	$ 5,166,245	$ 5,662,134	$ 6,121,801	$ 548,287	$ 963,287	$ 363,287	$ 778,287	$ 1,193,287
Reimbursements	-	-	-	-	-	-	-	-
License Fees	499,132	459,667	427,912	425,000	425,000	425,000	425,000	425,000
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL REV	499,132	459,667	427,912	425,000	425,000	425,000	425,000	425,000
TOTAL AVAIL	5,665,377	6,121,801	6,549,713	973,287	1,388,287	788,287	1,203,287	1,618,287
Salaries/w Benefits	-	-	-	-	-	-	-	-
Constr/Equip Costs	-	-	-	-	15,000	-	-	-
Land	-	-	-	-	-	-	-	-
Expenses	3,243	-	1,426	10,000	10,000	10,000	10,000	10,000
Transfers	-	-	6,000,000	-	1,000,000	-	-	1,000,000
TOTAL EXPEND	3,243	-	6,001,426	10,000	1,025,000	10,000	10,000	1,010,000
END BALANCE	$ 5,662,134	$ 6,121,801	$ 548,287	$ 963,287	$ 363,287	$ 778,287	$ 1,193,287	$ 608,287

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
SCHEDULE OF CAPITAL PROJECT EXPENDITURES
CABLE TELEVISION FUND

		CONSTRUCTION AMOUNT	LABOR AMOUNT	EXPENDITURE AMOUNT	TOTAL AMOUNT
2026	Flower Boxes	$ -	$ -	$ 10,000	$ 10,000
		$ -	$ -	$ 10,000	$ 10,000
2027	Flower Boxes	$ -	$ -	$ 10,000	$ 10,000
	Roman Park Field Improvements	15,000	-	-	15,000
		$ 15,000	$ -	$ 10,000	$ 25,000
2028	Flower Boxes	$ -	$ -	$ 10,000	$ 10,000
		$ -	$ -	$ 10,000	$ 10,000
2029	Flower Boxes	$ -	$ -	$ 10,000	$ 10,000
		$ -	$ -	$ 10,000	$ 10,000
2030	Flower Boxes	$ -	$ -	$ 10,000	$ 10,000
		$ -	$ -	$ 10,000	$ 10,000

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
PARK IMPROVEMENT FUND BALANCES

`	2023	2024	2025	2026	2027	2028	2029	2030
BEGIN BALANCE	$ 1,407,316	$ 1,416,751	$ 1,247,510	$ 1,068,895	$ 863,895	$ 863,895	$ 878,895	$ 893,895
Reimbursements	-	-	-	-	-	-	-	-
Impact Fees	31,322	57,234	44,182	25,000	25,000	25,000	25,000	25,000
TOTAL REV	31,322	57,234	44,182	25,000	25,000	25,000	25,000	25,000
TOTAL AVAIL	1,438,637	1,473,985	1,291,691	1,093,895	888,895	888,895	903,895	918,895
Constr/Equip	18,638	226,475	221,586	220,000	15,000	-	-	-
Expenses	3,248	-	1,211	10,000	10,000	10,000	10,000	10,000
TOTAL EXPEND	21,886	226,475	222,797	230,000	25,000	10,000	10,000	10,000
END BALANCE	$ 1,416,751	$ 1,247,510	$ 1,068,895	$ 863,895	$ 863,895	$ 878,895	$ 893,895	$ 908,895

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
SCHEDULE OF CAPITAL PROJECT EXPENDITURES
PARK IMPROVEMENT FUND

		CONSTRUCTION AMOUNT	LABOR AMOUNT	EXPENDITURE AMOUNT	TOTAL AMOUNT
2026	Bradley Nature Park Trails/Playground (split with Rec Improvement)	$ 220,000	$ -	$ -	$ 220,000
	Flower Boxes	-	-	10,000	10,000
		$ 220,000	$ -	$ 10,000	$ 230,000
2027	Roman Park Field Improvements (split with Cable)	$ 15,000	$ -	$ -	$ 15,000
	Flower Boxes	-	-	10,000	10,000
		$ 15,000	$ -	$ 10,000	$ 25,000
2028	Flower Boxes	$ -	$ -	$ 10,000	$ 10,000
		$ -	$ -	$ 10,000	$ 10,000
2029	Flower Boxes	$ -	$ -	$ 10,000	$ 10,000
		$ -	$ -	$ 10,000	$ 10,000
2030	Flower Boxes	$ -	$ -	$ 10,000	$ 10,000
		$ -	$ -	$ 10,000	$ 10,000

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
SCHEDULE OF CAPITAL PROJECT EXPENDITURES
RECREATION IMPROVEMENT FUND BALANCES

	2023	2024	2025	2026	2027	2028	2029	2030
BEGIN BALANCE	$ 4,768,978	$ 6,274,697	$ 7,136,201	$ 6,051,134	$ 4,228,434	$ 4,286,634	$ 6,381,834	$ 7,929,734
Income Tax	2,114,996	2,104,152	2,822,993	2,720,600	2,762,900	2,795,400	2,828,500	2,867,300
Reimbursements	60,521	74,025	68,313	57,900	58,400	59,000	59,600	60,200
Sale of Plans	-	500	1,150	-	-	-	-	-
Miscellaneous-Donation					1,500,000			
Capital Grant	1,000,000		10,000					
Transfer from Cable		-	6,000,000	-	1,000,000	-	-	1,000,000
Advance from General Fund	-	-	-	-	6,000,000	-	-	-
TOTAL REVENUE	3,175,517	2,178,678	8,902,456	2,778,500	11,321,300	2,854,400	2,888,100	3,927,500
TOTAL AVAILABLE	7,944,496	8,453,375	16,038,657	8,829,634	15,549,734	7,141,034	9,269,934	11,857,234
Salaries	6,162	11,772	22,084	60,000	95,000	10,000	10,000	20,000
Tax Collection Costs	101,537	101,044	104,139	105,700	103,100	104,200	105,200	106,300
Improvements	1,401,725	1,137,326	9,587,794	4,291,500	10,905,000	560,000	1,110,000	6,000,000
Equipment	57,822	5,710	157,745	-	-	-	-	-
Advance/Repay Advance	-	-	-	-	-	-	-	1,000,000
Expenses	102,553	61,322	115,760	144,000	160,000	85,000	115,000	10,000
TOTAL EXPENDITURES	1,669,799	1,317,174	9,987,523	4,601,200	11,263,100	759,200	1,340,200	7,136,300
END BALANCE	$ 6,274,697	$ 7,136,201	$ 6,051,134	$ 4,228,434	$ 4,286,634	$ 6,381,834	$ 7,929,734	$ 4,720,934

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
SCHEDULE OF CAPITAL PROJECT EXPENDITURES
RECREATION IMPROVEMENT FUND

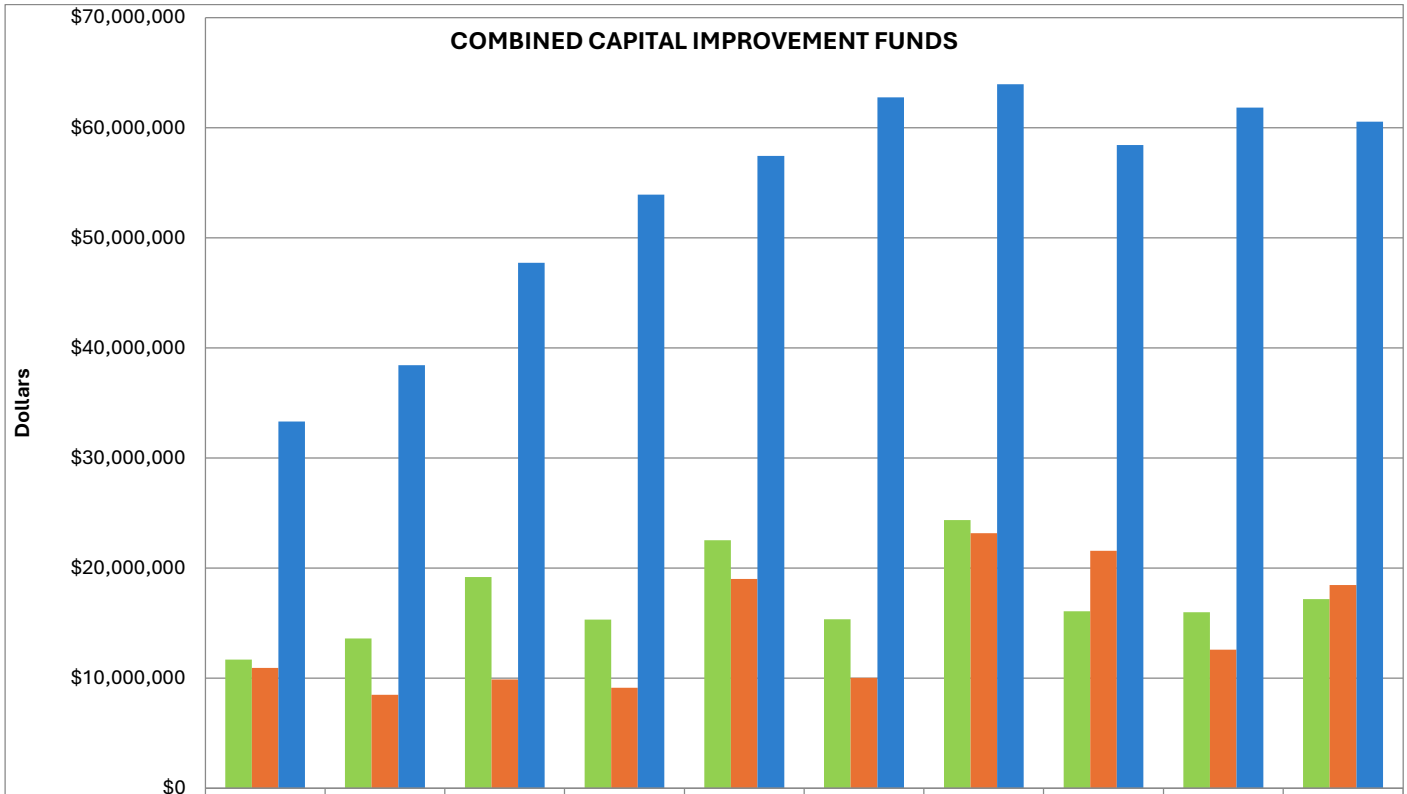
		CONSTRUCTION AMOUNT	LABOR AMOUNT	EXPENDITURE AMOUNT	TOTAL AMOUNT
2026	Bradley Nature Park Trails/Playground	220,000	20,000	10,000	250,000
	Clague Park Renovation (Design)	255,000	5,000	5,000	265,000
	Clague Park Amphitheater (Design)	115,000	5,000	5,000	125,000
	Clague Park Cabin Design (Professional Services)	150,000	5,000	5,000	160,000
	Bradley Nature Park Pavillion Design	190,000	-	-	190,000
	Recreation Center - Natatorium Upgrades	1,700,000	-	-	1,700,000
	Recreation Center Exterior Lighting Upgrade	600,000	-	-	600,000
	Recreation Center Interior Improvements	530,000	10,000	10,000	550,000
	Recreation Playground Parking Lot	250,000	15,000	4,000	269,000
	Replace Furniture at Recreation Center (Phase 2 of 2)	80,000	-	-	80,000
	Recreation Center Gymnasium Upgrades	50,000	-	-	50,000
	Digital Message Boards at Rec Center-Foundation/Landscaping	50,000	-	-	50,000
	Clague Playground Security Lighting Upgrade	25,000	-	-	25,000
	Tri-City Park Improvements	-	-	30,000	30,000
	WAC Shade Fabric Replacement	26,500	-	-	26,500
	Building Envelope Repairs (window replacement)	25,000		-	25,000
	HVAC/Boiler Repairs	-	-	25,000	25,000
	Pump Replacement	-	-	25,000	25,000
	Community Center Dry Sprinkler Upgrade	25,000	-	0	25,000
	Exterior Wayfinding Signage	-	-	25,000	25,000
		$ 4,291,500	$ 60,000	$ 144,000	$ 4,495,500
2027	Clague Park Renovation	$ 3,000,000	$ 35,000	$ 15,000	$ 3,050,000
	Bradley Nature Park Pavillion	3,000,000	15,000	10,000	3,025,000
	Replace Pool Packs (lifespan 10-12yrs)	1,000,000	-	-	1,000,000
	Clague Park Amphitheater	900,000	15,000	5,000	920,000
	HVAC Replacement Community Rooms/Common Areas	750,000	-	-	750,000
	Clague Park Cabin Open Air Pavillion w/ Restrooms	700,000	5,000	5,000	710,000
	Family Locker Room Improvements	475,000	-	-	475,000
	Porter Road Field Restrooms	400,000	5,000	5,000	410,000
	Recreation Center Interior Improvements (Phase 2 of 2)	380,000	10,000	10,000	400,000
	Recreation Center Campus Trail Rnovations	300,000	10,000	5,000	315,000
	Tri-City Park Improvements	-	-	30,000	30,000
	Building Envelope Repairs	-	-	25,000	25,000
	HVAC/Boiler Repairs	-	-	25,000	25,000
	Pump Repairs	-	-	25,000	25,000
		$ 10,905,000	$ 95,000	$ 160,000	$ 11,160,000
2028	Recreation Center Interior Improvements (Phase 3)	$ 530,000	$ 10,000	$ 10,000	550,000
	Building Envelope Repairs	-	-	25,000	25,000
	HVAC/Boiler Repairs	-	-	25,000	25,000
	Pump Replacements	-	-	25,000	25,000
	Tri-City Park Improvements	30,000	-	-	30,000
		$ 560,000	$ 10,000	$ 85,000	$ 655,000
2029	Design Work for Recreation Center -Gym	$ 160,000	$ -	$ -	$ 160,000
	Recreation Center Interior Improvements (Phase 4)	$ 400,000	$ 10,000	$ 10,000	420,000
	Fitness Parking Lot	300,000	-	-	300,000
	HVAC Replacement Multi-Purpose Room	250,000	-	-	250,000
	Building Envelope Repairs	-	-	25,000	25,000
	HVAC/Boiler Repairs	-	-	25,000	25,000
	Pump Replacements	-	-	25,000	25,000
	Tri-City Park Improvements	-	-	30,000	30,000
		$ 1,110,000	$ 10,000	$ 115,000	$ 1,235,000
2030	Recreation Center Auxiliary Gym Addition	$ 6,000,000	$ 20,000	$ 10,000	$ 6,030,000
		$ 6,000,000	$ 20,000	$ 10,000	$ 6,030,000

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
COMMUNITY CENTER CONSTRUCTION FUND BALANCES

	2023	2024	2025	2026	2027	2028	2029	2030
BEGIN BALANCE	$ 797,800	$ 786,062	$ 22,903	$ 20,199	$ 10,199	$ 10,199	$ 10,199	$ 10,199
Donations	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-
TOTAL AVAILABLE	797,800	786,062	22,903	20,199	10,199	10,199	10,199	10,199
Building Construction	-	-	-	-	-	-	-	-
Equipment	-	-	2,704	5,000	-	-	-	-
Transfer to Debt	-	750,000	-	-	-	-	-	-
Expenses	11,738	13,158	-	5,000	-	-	-	-
TOTAL EXPENDITURES	11,738	763,158	2,704	10,000	-	-	-	-
END BALANCE	$ 786,062	$ 22,903	$ 20,199	$ 10,199	$ 10,199	$ 10,199	$ 10,199	$ 10,199

CITY OF WESTLAKE
FIVE-YEAR CAPITAL PLAN
SCHEDULE OF CAPITAL PROJECT EXPENDITURES
COMMUNITY CENTER IMPROVEMENT FUND

		CONSTRUCTION AMOUNT	LABOR AMOUNT	EXPENDITURE AMOUNT	TOTAL AMOUNT
2026	Window Shades	$ 5,000	$ -	$ -	$ 5,000
	Bocce Ball Court Repairs	-	-	5,000	5,000
		$ 5,000	$ -	$ 5,000	$ 10,000



	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Revenues	$11,669,23	$13,608,57	$19,176,62	$15,321,72	$22,524,36	$15,347,40	$24,342,57	$16,058,92	$15,987,80	$17,161,82
Expenditures	$10,935,06	$8,487,073	$9,889,599	$9,130,646	$18,998,38	$10,018,70	$23,172,00	$21,571,20	$12,590,30	$18,454,50
Fund Balances	$33,312,14	$38,433,64	$47,720,67	$53,911,74	$57,437,73	$62,766,43	$63,937,00	$58,424,73	$61,822,23	$60,529,56

If all the capital projects that are budgeted are completed, the City is projected to end 2025 with $52.9 million in combined capital fund balances. Although the City issued $11.5 million in debt to fund the construction of a new Community Center, the City is optimistic that it will have the resources to fund all budgeted capital projects within the next five years, but there is a possibility of debt issuance if project estimates or scopes are altered.

PROPRIETARY FUNDS

Proprietary funds are similar to those found in the private sector in which focus is placed upon the determination of net income, financial position and cash flow. The City uses both types of proprietary funds: internal service and enterprise.

CITY OF WESTLAKE, OHIO

FUND
PROPRIETARY FUNDS

COMBINED FUND BALANCE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 9,543,500.48	$ 8,234,590.39	$ 7,607,740.08	$ 7,393,733.19
	Revenue	7,113,819.99	8,566,146.39	9,927,181.45	17,232,200.00
	Total Available Resources	16,657,320.47	16,800,736.78	17,534,921.53	24,625,933.19
	Expenditures	(8,422,730.08)	(9,192,996.70)	(10,141,188.34)	(18,993,300.00)
	Ending Balance	**$ 8,234,590.39**	**$ 7,607,740.08**	**$ 7,393,733.19**	**$ 5,632,633.19**

REVENUE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Intergovernmental	7,557.52	7,936.22	7,395.41	7,800.00
	Fees, Licenses, Permits	64,860.00	90,851.25	62,745.00	50,000.00
	Charges for Services	3,006,392.83	3,327,924.51	3,917,095.89	4,541,900.00
	Interest	259,836.15	327,513.68	264,937.10	185,200.00
	Other Revenue	3,005,092.49	3,281,995.73	5,143,065.05	5,504,300.00
	Transfers/Advances	770,081.00	1,529,925.00	531,943.00	6,943,000.00
	Total Revenues	**7,113,819.99**	**8,566,146.39**	**9,927,181.45**	**17,232,200.00**

EXPENDITURE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Salaries	730,540.44	695,705.95	719,433.80	1,025,200.00
	Benefits	209,926.05	222,008.21	296,703.92	387,800.00
	Services	3,031,553.98	3,275,785.54	3,727,751.84	4,236,800.00
	Materials & Supplies	86,653.93	73,484.08	68,252.68	115,000.00
	Capital Outlay	546,583.80	180,086.45	303,953.78	6,711,200.00
	Debt	237,981.30	240,013.70	242,159.20	335,800.00
	Miscellaneous	2,809,409.58	3,463,987.77	4,250,990.12	4,488,500.00
	Transfer/Advances	770,081.00	1,041,925.00	531,943.00	1,693,000.00
	Total Expenditures	**8,422,730.08**	**9,192,996.70**	**10,141,188.34**	**18,993,300.00**

INTERNAL SERVICE FUNDS

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of a government unit on a cost-reimbursement basis. The City uses an internal service fund for the City's self-insurance program for employee health benefits. Funds are transferred monthly from City cost centers based on employee coverage.

FUND 1400
HOSPITALIZATION

DESCRIPTION

The Hospitalization Fund accounts for the operation of the City's self-insurance program for employee health benefits. Individual cost centers are charged for the monthly health care funding based on the family/marital status and health care categories of the employees. In 2026, the combined City funding and employee contribution for hospitalization is $2,625 for family coverage, $1,858 for single plus one coverage and $1,107 for single coverage per employee per month. Funding charges are allocated to the various cost centers based on employee coverage then transferred to the Hospitalization Fund where actual health insurance costs are expended. The City annually evaluates its self-funding allocations to insure the proper funding of costs and a fund balance sufficient to cover future expenditures.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 3,168,227.02	$ 2,453,725.85	$ 1,186,493.13	$ 1,000,453.03
	Revenue	2,892,542.92	3,134,565.50	5,033,810.24	6,395,000.00
	Total Available Resources	6,060,769.94	5,588,291.35	6,220,303.37	7,395,453.03
	Expenditures	(3,607,044.09)	(4,401,798.22)	(5,219,850.34)	(6,465,000.00)
	Ending Balance	**$ 2,453,725.85**	**$ 1,186,493.13**	**$ 1,000,453.03**	**$ 930,453.03**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
471000	Interest	-	-	-	-
485100	Reimbursement	8,054.03	135,423.69	329,725.99	10,000.00
485110	Reimbursement-Cobra	38,389.39	25,369.32	8,374.65	10,000.00
485300	125 H Reimbursement	350,673.40	368,194.71	503,582.17	575,000.00
486200	Reserve-Self-Insurance	2,495,426.10	2,605,577.78	4,192,127.43	4,800,000.00
488100	Miscellaneous Income	-	-	-	-
492000	Advances	-	-	-	1,000,000.00
	Total Revenues	**2,892,542.92**	**3,134,565.50**	**5,033,810.24**	**6,395,000.00**

CITY OF WESTLAKE, OHIO

FUND 1400
HOSPITALIZATION

EXPENDITURES (190)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
532700	Administrative Fees	839,492.68	977,954.85	1,051,097.44	1,110,000.00
571000	Miscellaneous Expenses	20,145.70	1,812.86	20,991.42	50,000.00
572100	Medical Claims	2,081,425.56	2,744,697.92	3,196,499.09	3,300,000.00
572200	Dental Claims	181,744.07	180,880.90	234,168.63	230,000.00
572300	Pharmacy Claims	469,967.81	481,474.80	701,730.67	750,000.00
572400	Vision Claims	14,268.27	14,976.89	15,363.09	25,000.00
583000	Repay Of Advance	-	-	-	1,000,000.00
	Total Expenditures	**3,607,044.09**	**4,401,798.22**	**5,219,850.34**	**6,465,000.00**

ENTERPRISE FUNDS

Enterprise funds are financed and operated like a private business. Costs of providing goods or services including depreciation are financed primarily through user charges. The City sewer system and golf course are operated as enterprise funds.

FUND 5100 **DEPARTMENT**

SANITARY SEWER USEAGE SERVICE (STORM/SANITARY SEWER)

DESCRIPTION

The Sanitary Sewer Usage Fund accounts for the revenue and expenditures of the City owned sewer system. The intent of this fund is similar to a private sector business in that the expense (including depreciation) of providing services is recovered primarily through user charges. Residential property owners are billed quarterly for sewer usage based on a flat rate. Commercial charges vary based on water consumption. The City's sewer rates were kept constant from 2013 through June of 2024, but ever increasing infrastructure maintenance and additional EPA mandates precipitated an increase to user charges. A financial analysis determined that an adjustment was needed in both the residential and commercial rates. A gradual annual sewer rate increase beginning in 2024 and running through 2034 was approved by Council in 2024. (See projection below). Even after the rate increases, Westlake continues to have one of the lowest sanitary sewer rates in comparison to other local communities. Ten percent of sewer usage fees are transferred to the Sanitary Depreciation Fund per codified ordinance to fund capital projects. Sanitary sewer operations are supervised by the Service Department.

The City is affiliated with the Rocky River Waste Water Treatment Plant, a joint venture among the cities of Westlake, Rocky River, Bay Village, and Fairview Park. The plant is operated by the City of Rocky River. Funds are disbursed monthly for Westlake's percentage of operation. A part-time sewer clerk, along with half of the salary of the Finance Department Cashier and a quarter of the Assistant Finance Director (based on their estimated time spent processing sewer invoices and payments) are charged to the Sanitary Sewer Usage Fund.

A separate Sewer Tap-in Fund collects sewer tap-in fees from new construction that pays for Westlake's share of loans acquired by the Rocky River Water Treatment Plant. A transfer of $250,000 is budgeted from the Sanitary Sewer Usage Fund to support the loan payments. All previously issued bonds by the City were paid off in 2007.

FUND 5100 **DEPARTMENT**

SANITARY SEWER USEAGE SERVICE (STORM/SANITARY SEWER)

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	FACILITIES AND VEHICLE MANAGER	-	-	-	0.50
	ASSISTANT DIRECTOR	0.25	0.25	0.25	-
	SECRETARY-CLASS	0.50	0.50	0.50	-
	SERVICE WORKER	7	7	7	7
	PART TIME I EMPLOYEE	-	0.50	0.50	-
	Total Personnel	**7.75**	**8.25**	**8.25**	**7.50**

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Beginning Balance	$ 1,423,021.41	$ 869,998.89	$ 801,750.46	$ 758,546.44
	Revenue	2,967,420.32	3,846,698.84	3,881,158.72	4,429,200.00
	Total Available Resources	4,390,441.73	4,716,697.73	4,682,909.18	5,187,746.44
	Expenditures	(3,520,442.84)	(3,914,947.27)	(3,924,362.74)	(4,762,600.00)
	Ending Balance	**$ 869,998.89**	**$ 801,750.46**	**$ 758,546.44**	**$ 425,146.44**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
457100	Usage Charge	2,511,584.21	2,789,183.98	3,415,305.89	4,044,000.00
457200	Usage Penalty	195,999.96	230,001.18	200,915.73	200,000.00
459500	Gift Cards Issued	-	-	-	-
459510	Gift Cards Redeemed	-	-	-	-
471000	Interest	259,836.15	327,513.68	264,937.10	185,200.00
485100	Reimbursement	-	-	-	-
488100	Miscellaneous Income	-	-	-	-
492000	Advances	-	500,000.00	-	-
495000	Re From Fund	-	-	-	-
	Total Revenues	**2,967,420.32**	**3,846,698.84**	**3,881,158.72**	**4,429,200.00**

CITY OF WESTLAKE, OHIO

FUND 5100 **DEPARTMENT**

SANITARY SEWER USEAGE SERVICE (STORM/SANITARY SEWER)

EXPENDITURES (510)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	43,210.05	37,527.46	28,646.63	69,200.00
512000	General Full-Time	413,853.79	376,480.19	378,713.30	525,100.00
512100	Clerical Full-Time	28,609.76	29,675.31	31,378.02	33,000.00
513100	Clerical Part-Time	-	4,945.00	15,408.67	-
515000	Overtime	7,079.53	3,847.84	3,790.03	15,000.00
518000	Longevity/Bonus	19,079.42	13,454.04	13,875.00	26,100.00
521000	Hospitalization	87,682.60	102,213.66	164,419.43	207,100.00
522000	Pension	71,180.47	64,704.67	65,532.34	92,000.00
523000	Medicare	6,680.60	6,685.32	6,773.61	9,700.00
531100	Gas	625.40	659.42	800.64	1,200.00
531200	Electricity	5,492.43	4,863.49	5,486.09	6,900.00
531300	Water	-	-	8.06	200.00
531600	Cell Phones/Pagers	974.08	1,002.20	965.00	1,700.00
532210	Auditor/Treasurer Fees	1,883.89	2,276.49	3,331.49	4,700.00
534200	Leases-Miscellaneous	-	-	-	2,500.00
535300	Printing	7,830.22	7,699.72	7,842.25	10,000.00
536200	Equipment Maintenance	37,151.30	40,910.99	40,534.56	52,000.00
536220	Computer Maintenance	-	-	-	2,000.00
536700	Lift Station Maintenance	5,326.41	184.97	-	20,000.00
539000	Miscellaneous Contract	2,040,878.70	2,159,164.42	2,529,900.20	2,889,700.00
541200	Office Supplies	-	33.46	50.28	500.00
541400	Postage	20,327.43	22,314.47	24,198.88	26,000.00
541500	Gasoline	18,209.91	13,080.58	11,242.97	20,000.00
551300	Computer Equipment	1,637.09	2,384.30	-	3,000.00
551600	Vehicles/Large Equipment	3,080.00	1,360.00	6,929.56	-
571000	Miscellaneous Expenses	13,382.04	9,715.66	14,156.50	14,000.00
577000	Refunds	16,186.72	17,838.61	38,436.23	38,000.00
581000	Transfers Expenditure	670,081.00	491,925.00	531,943.00	693,000.00
583000	Repay Of Advance	-	500,000.00	-	-
	Total Expenditures	**3,520,442.84**	**3,914,947.27**	**3,924,362.74**	**4,762,600.00**

FUND 5130 **DEPARTMENT**
SEWER DEPRECIATION SERVICE (STORM/SANITARY SEWER)

DESCRIPTION

The Sewer Depreciation Fund is used for the repairs and maintenance of existing City owned sewer lines. $1.6 million is budgeted for sanitary sewer rehabilitation in 2026. 10.0% of collections from Sewer usage fees are transferred to a capital fund annually per the City's Codified Ordinances. Based on projected revenues, it is estimated that $443,000 will be transferred into the fund from the Sanitary Sewer Usage Fund in 2026.

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 4,765,559.29	$ 4,779,544.33	$ 5,124,341.70	$ 5,379,906.06
	Revenue	540,081.00	349,425.00	361,943.00	443,000.00
	Total Available Resources	5,305,640.29	5,128,969.33	5,486,284.70	5,822,906.06
	Expenditures	(526,095.96)	(4,627.63)	(106,378.64)	(1,696,000.00)
	Ending Balance	**$ 4,779,544.33**	**$ 5,124,341.70**	**$ 5,379,906.06**	**$ 4,126,906.06**

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
483300	Sale Of Equipment/Vehicle	-	47,500.00	-	-
484100	Sale Of Plans	-	-	-	-
491000	Transfers	540,081.00	301,925.00	361,943.00	443,000.00
	Total Revenues	**540,081.00**	**349,425.00**	**361,943.00**	**443,000.00**

EXPENDITURES (180)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
512200	Inspector Full-Time	255.77	65.38	61.61	10,000.00
515000	Overtime	-	-	-	5,000.00
522000	Pension	35.80	9.15	8.63	2,100.00
523000	Medicare	3.68	0.95	0.76	300.00
551600	Vehicles/Large Equipment	432,403.07	-	6,447.28	61,000.00
553100	Sanitary Construction	93,397.64	4,552.15	90,510.72	1,600,000.00
571000	Miscellaneous Expenses	-	-	9,349.64	17,600.00
	Total Expenditures	**526,095.96**	**4,627.63**	**106,378.64**	**1,696,000.00**

FUND 5200 **DEPARTMENT**
GOLF COURSE RECREATION (GOLF COURSE)

DESCRIPTION

The City owns a twenty-seven-hole golf course operating under the name Meadowood Golf Course and Clubhouse. Like the Sanitary Sewer Usage Fund, this enterprise fund is similar to a private sector business, operating at a profit or loss. Prior to 2023 the only full-time employee was the superintendent, who had been with the City for over 30 years. All other personnel were part-time or seasonal. In January 2023 the superintendent retired. The City filled this position in 2023 along with a full-time Assistant Superintendent to help fill the void of the prior Superintendent and his experience.

The 3,400 square foot clubhouse features a grill and a large gathering room that is available for rental in the off-season. In 2008, the City began advancing funds to cover shortages in revenues. In 2017, the City acquired property adjacent to the course from the Board of Education and the site may be used for an alternative recreation venue in the future. Design work on converting a portion of the three nine-hole courses into a driving range in addition to other improvements was completed in 2021. Several design options were offered and discussions occurred on the best course of action. The 2025 budget includes plans to construct a state of the art practice facility at an anticipated cost of $5.1 million. This project will be funded via a $5.0 million advance from the General Fund.

PERSONNEL SCHEDULE

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	GOLF COURSE SUPERINTEND	1	1	1	1
	ASST GOLF COURSE SUPERINT	1	1	1	1
	GOLF COURSE PT 1	3	3	3	4
	PART-TIME II/SEASONAL	16	15	20	20
	Total Personnel	**21**	**20**	**25**	**26.00**

FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Beginning Balance	$ 108,721.75	$ 96,471.61	$ 419,467.53	$ 188,554.60
	Revenue	518,915.75	954,605.80	417,524.49	5,665,000.00
	Total Available Resources	627,637.50	1,051,077.41	836,992.02	5,853,554.60
	Expenditures	(531,165.89)	(631,609.88)	(648,437.42)	(5,730,900.00)
	Ending Balance	**$ 96,471.61**	**$ 419,467.53**	**$ 188,554.60**	**$ 122,654.60**

CITY OF WESTLAKE, OHIO

FUND 5200 **DEPARTMENT**

GOLF COURSE RECREATION (GOLF COURSE)

REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
454110	Golf	233,212.37	240,657.99	234,419.13	233,200.00
454120	Riding Carts	57,004.22	60,716.36	59,111.48	56,800.00
454130	Pull Carts	8,592.07	7,365.00	7,343.66	7,900.00
454210	Food	1,083.87	-	-	-
454230	Beverages	21,372.56	24,525.00	21,101.95	22,400.00
454240	Snacks	1,748.52	2,034.64	2,047.40	1,900.00
454250	Vending	-	-	-	-
454260	Golf Programs	24,640.00	9,403.50	21,540.00	19,200.00
459300	Merchandise	3,381.12	3,251.29	2,783.41	3,200.00
459500	Gift Cards Issued	-	-	-	-
459510	Gift Cards Redeemed	(745.50)	(1,382.00)	(975.75)	-
459520	Points Redeemed	-	-	-	-
459900	Sponsorships Revenues	-	-	-	-
481200	Tower Rental	39,744.00	47,692.80	47,692.80	47,600.00
481600	Hall Rental	21,125.00	14,205.00	15,065.00	15,000.00
483300	Sale Of Equipment/Vehicle	-	-	-	-
485100	Reimbursement	-	-	-	-
488100	Miscellaneous Income	-	-	-	-
488300	Petty Cash Revenue	200.00	200.00	-	-
488400	Sales Tax Revenue	7,557.52	7,936.22	7,395.41	7,800.00
491000	Transfers	-	-	-	-
492000	Advances	100,000.00	538,000.00	-	5,250,000.00
	Total Revenues	**518,915.75**	**954,605.80**	**417,524.49**	**5,665,000.00**

EXPENDITURES (420)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
511000	Administration	96,381.81	108,160.00	113,419.50	124,600.00
512200	Inspector Full-Time	-	-	-	50,000.00
513000	General Part-Time	20,555.20	22,527.92	20,461.12	24,000.00
513300	Maintenance Part-Time	40,764.84	37,560.89	41,732.96	50,900.00
514600	Other Seasonal/PT II	41,511.11	44,461.42	52,203.79	62,000.00
514800	Maintenance Season/PT II	15,425.44	15,588.48	16,281.15	26,500.00
515000	Overtime	-	-	-	500.00
518000	Longevity/Bonus	3,813.72	1,412.02	3,462.02	3,300.00
521000	Hospitalization	10,839.18	13,094.88	22,204.36	24,000.00

FUND 5200 **DEPARTMENT**

GOLF COURSE RECREATION (GOLF COURSE)

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
522000	Pension	30,357.98	31,998.88	34,210.68	47,500.00
523000	Medicare	3,145.74	3,300.70	3,554.11	5,100.00
531100	Gas	3,432.32	3,027.67	4,536.27	5,800.00
531200	Electricity	10,012.46	10,619.62	11,578.67	13,800.00
531300	Water	2,624.87	2,662.13	2,799.55	3,500.00
532810	Pre-Employment Testing	318.00	300.00	-	600.00
533100	Meetings/Seminars	-	-	175.00	1,700.00
534210	Leases-Riding Carts	25,250.42	29,043.08	28,504.03	31,000.00
535100	Advertising	-	66.00	250.00	500.00
536100	Building Maintenance	3,767.83	2,201.45	3,679.63	7,000.00
536200	Equipment Maintenance	10,424.70	12,786.52	16,045.32	26,000.00
536220	Computer Maintenance	2,424.65	2,545.89	3,475.10	6,500.00
536400	Grounds Maintenance	17,091.86	12,051.49	10,778.66	25,000.00
536410	Irrigation Maintenance	111.13	4,834.35	4,060.83	10,000.00
539000	Miscellaneous Contract	16,440.63	930.79	1,903.05	4,500.00
541000	Supplies	1,336.92	1,231.00	654.28	1,500.00
541200	Office Supplies	325.63	150.98	28.64	2,500.00
541500	Gasoline	8,210.11	6,880.94	6,668.00	12,000.00
541600	Tools	-	583.99	-	1,000.00
541700	Uniforms	1,166.00	1,160.50	1,148.96	2,000.00
541800	Concession Expenses	9,969.38	8,658.50	8,307.93	12,000.00
541820	Sport Programs	3,761.71	4,155.49	1,436.82	7,500.00
541900	Fertilizer/Chemicals	23,346.84	15,234.17	14,515.92	30,000.00
551000	Furniture & Equipment	3,964.00	1,500.00	3,301.22	47,200.00
552200	Land Improvements	-	170,290.00	196,765.00	-
552400	Building Improvements	12,102.00	-	-	5,000,000.00
571000	Miscellaneous Expenses	4,335.69	4,350.93	12,633.16	50,000.00
574000	Licenses Expenses	218.00	251.00	223.00	1,400.00
575000	Petty Cash Expenses	200.00	200.00	200.00	500.00
576000	Sales Tax Expenses	7,395.72	7,788.20	7,238.69	8,500.00
577000	Refunds	140.00	-	-	500.00
583000	Repay Of Advance	100,000.00	50,000.00	-	-
	Total Expenditures	**531,165.89**	**631,609.88**	**648,437.42**	**5,730,900.00**

FUND
FIDUCIARY FUNDS

FIDUCIARY FUNDS

Fiduciary funds are used to account for, and report on, assets held by a government unit in a trustee capacity for individuals, private organizations, other governments, or other funds.

CITY OF WESTLAKE, OHIO

FUND
FIDUCIARY FUNDS

COMBINED FUND BALANCE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Beginning Balance	$ 2,492,842.57	$ 2,173,190.46	$ 2,086,789.80	$ 2,563,436.32
	Revenue	393,376.30	790,097.34	710,929.47	374,000.00
	Total Available Resources	2,886,218.87	2,963,287.80	2,797,719.27	2,937,436.32
	Expenditures	(713,028.41)	(876,498.00)	(234,282.95)	(1,330,400.00)
	Ending Balance	**$ 2,173,190.46**	**$ 2,086,789.80**	**$ 2,563,436.32**	**$ 1,607,036.32**

REVENUE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Fines and Forfeitures	62,512.39	34,087.97	369,061.68	75,000.00
	Assessments	-	-	-	-
	Interest	-	-	-	-
	Other Revenue	330,863.91	756,009.37	341,867.79	299,000.00
	Total Revenues	**393,376.30**	**790,097.34**	**710,929.47**	**374,000.00**

EXPENDITURE SUMMARY

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Salaries	47,308.46	49,825.20	40,900.29	123,000.00
	Benefits	6,989.48	7,450.01	6,265.90	19,300.00
	Services	23,624.17	17,068.24	10,215.43	185,100.00
	Miscellaneous	635,106.30	802,154.55	176,901.33	1,003,000.00
	Total Expenditures	**713,028.41**	**876,498.00**	**234,282.95**	**1,330,400.00**

FUND
AGENCY FUNDS

DESCRIPTION

When the City acts in the capacity of an agent for individuals, private organizations, other governments, or other funds, accountability is maintained through agency funds, a type of fiduciary fund. The City of Westlake currently uses eight agency funds. Agency funds are purely custodial in the sense that assets equal liabilities and thus do not involve the measurement of results of operations. The City uses agency funds mainly to account for deposits held for inspection charges wherefrom the uncharged balances are returned to contractors. Deposits are also held for rentals of facilities, bid amounts, and cell tower licensing. The agency funds are as follows:

7900 Unclaimed Monies (Unclaimed inspection/engineering deposits and uncashed checks held for five years per State guidelines then returned to the General Fund)
8000 Rental/Bid Deposits (Held for rentals of facilities, contract bids, planning fees, and events)
8100 Inspection Deposits (Held for building inspections less damage/clean-up expenses)
8110 Street Opening Deposits (Held for utility connections less damage claims)
8300 Commercial Deposits (Held for commercial/industrial inspections less inspection fees)
8310 Subdivision Deposits (Held for new housing construction less inspection fees)
8320 Crown Water Main
8330 Rose Retention Basin
8400 Grading/Drainage Deposits (Held for grading/drainage requirements less inspection fees)
8500 Police Temporary Asset Forfeiture (Assets seized in criminal investigations held until the court system determines ownership of assets)
8600 Toledo Pass Thru Access
8610 Block K Port Auth Pass Thru
9300 Deferred Compensation

COMBINED FUND BALANCES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	2024	2025	2026
	Beginning Balance	$ 2,492,842.57	$ 2,173,190.46	$ 2,086,789.80	$ 2,563,436.32
	Revenue	393,376.30	790,097.34	710,929.47	374,000.00
	Total Available Resources	2,886,218.87	2,963,287.80	2,797,719.27	2,937,436.32
	Expenditures	(713,028.41)	(876,498.00)	(234,282.95)	(1,330,400.00)
	Ending Balance	**$ 2,173,190.46**	**$ 2,086,789.80**	**$ 2,563,436.32**	**$ 1,607,036.32**

CITY OF WESTLAKE, OHIO

FUND
AGENCY FUNDS

COMBINED REVENUES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Fines and Forfeitures	62,512.39	34,087.97	369,061.68	75,000.00
	Assessments	-	-	-	-
	Interest	-	-	-	-
	Other Revenue	330,863.91	756,009.37	341,867.79	299,000.00
	Total Revenues	**393,376.30**	**790,097.34**	**710,929.47**	**374,000.00**

COMBINED EXPENDITURES

		ACTUAL	ACTUAL	ACTUAL	BUDGET
		2023	**2024**	**2025**	**2026**
	Salaries	47,308.46	49,825.20	40,900.29	123,000.00
	Benefits	6,989.48	7,450.01	6,265.90	19,300.00
	Services	23,624.17	17,068.24	10,215.43	185,100.00
	Miscellaneous	635,106.30	802,154.55	176,901.33	1,003,000.00
	Total Expenditures	**713,028.41**	**876,498.00**	**234,282.95**	**1,330,400.00**

APPENDIX

CITY OF WESTLAKE
INVESTMENT POLICY

Section 1. **INVESTMENT POLICY**.

Governing Authority. The investment program shall be operated in conformance with federal, state, and other legal requirements, including Ohio Revised Code Chapter 135.

Scope. All Public Moneys of the City of Westlake not kept as a cash reserve in the vault or safe of the treasury of the City of Westlake as may be prescribed by the Director of Finance, except as otherwise hereinafter provided, may be invested by the Director of Finance or his designee in the Eligible Investments described in Section 2 hereof, which Eligible Investments shall be purchased only through or from Eligible Depositories designated pursuant to the Uniform Depository Act or Qualified Securities Dealer as defined in subsection (h) of this Section 1; provided, however, that Public Moneys (i) held by a trustee or escrow agent under a trust agreement, trust indenture or escrow agreement between the City of Westlake and such trustee or escrow agent in connection with, or related to, an issue of bonds, notes or other obligations indenture or escrow agreement or as are approved by the rating agency or rating agencies rating such bonds, notes or other obligations or (ii) specifically exempted by ordinance from this Section 1 may be invested as permitted in such ordinance or other ordinance related to such Public Moneys. The Director of Finance is authorized to pool cash balances of the several funds of the City of Westlake for investment hereunder.

b. Objectives. The achievement of sound fiscal management for the City of Westlake requires effective investment of the Public Moneys of the City of Westlake. To that effect, the following investment objectives shall be applied in the investment of Public Moneys:

1. Safety. The primary objective of the City of Westlake's investment policy is the preservation of capital and the protection of investment principal. Subject to the provisions of subsection (c)(2) of this Section 1, each investment transaction shall seek to first ensure that capital losses are avoided, whether they be from securities' defaults or erosion of market value.

2. Liquidity. The City of Westlake's investments shall remain sufficiently liquid to enable the City of Westlake to meet its operating requirements that might reasonably be anticipated.

3. Yield. In the investment of the Public Moneys of the City of Westlake, the Director of Finance and any designee of the Director of Finance as permitted hereunder shall strive to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City of Westlake's investment risk

constraints and the cash flow characteristics of the portfolio, but shall avoid assuming unreasonable investment risks. Yield as an objective of this policy is of least importance compared to safety and liquidity.

c. Minimizing Investment Risk. The City of Westlake acknowledges that investment risk can result from (i) a default by the issuer of the investment, (ii) changes in the market price of the investment or (iii) technical complications leading to temporary illiquidity of an investment. The following investment limitations are directed at minimizing the effect of such investment risks:

1. To minimize the risk of default by the issuer of the investment:

A. Public Moneys of the City of Westlake shall be invested only in Eligible Investments permitted under Section 2 hereof, except as otherwise permitted under subsection a of this Section 1.

B. No more than twenty percent (20%) of the City of Westlake's Public Moneys shall be invested in repurchase agreements with any one Eligible Depository, and no more than twenty percent (20%) of the City of Westlake's Public Moneys shall be invested in repurchase agreements with any one Qualified Securities Dealer; provided, however, that the limitations of this subparagraph B. shall not be construed as restricting the amount of Public Moneys of the City of Westlake that may be invested in the Ohio Subdivision's Fund created pursuant to Section 135.45 of the Ohio Revised Code.

C. No Public Moneys of the City of Westlake shall be invested in any Derivative Security, Reverse Repurchase Agreement or Investment Pool or in any stripped principal or interest obligation of any Eligible Investment.

D. The use of leveraging by the City of Westlake solely as a speculative investment strategy is prohibited under this Investment Policy. As used herein leveraging shall mean the use of any of the City of Westlake's current assets as collateral for the purpose of purchasing other assets.

E. The issuance of taxable notes by the City of Westlake solely for the purpose of arbitrating their proceeds is prohibited under this Investment Policy.

F. Contracting for the sale of securities that have not yet been acquired by the City of Westlake for the purpose of purchasing such securities at a later date on the speculation that their price will decline is prohibited under this Investment Policy.

2. To minimize the risk of changes in the market price of an Eligible Investment:

APPENDIX

A. Any Eligible Investment made pursuant to Sections 1 and 2 hereof shall mature within five (5) years from the date of settlement unless the Eligible Investment is matched to a specific obligation or debt of the City of Westlake and will be held until its maturity; provided, however, that (i) no investment shall be make in any Eligible Investment hereunder unless the Director of Finance or the authorized designee of such Director of Finance reasonably expects that the Eligible Investment can be held until its maturity and (ii) with respect to any investment of the City of Westlake's Public Moneys in the Ohio Subdivision's Fund created pursuant to Section 135.45 of the Ohio Revised Code, the limitation of this subparagraph A shall not be construed as restricting the maturity date of any individual assets in which the Fund shall invest.

B. (i) Public Moneys which the Director of Finance reasonably expects to be needed to pay the costs of operating the City of Westlake for the next succeeding two (2) calendar months shall be either held in the City of Westlake's demand deposit account and invested only in Overnight Repurchase Agreements or held in Certificates of Deposit or invested in United States Treasury bills with a maturity not in excess of three (3) months from the date of settlement of such investment, and (ii) Public Moneys which the Director of Finance reasonably expects to be needed to pay the costs of operating the City of Westlake for the four (4) calendar months next succeeding the two (2) calendar months described in the preceding clause (i) shall be invested only in United States Treasury bills with a maturity not in excess of six (6) months from the date of settlement of such investment or held in Certificates of Deposit or in a repurchase agreement whose maturity does not exceed thirty (30) days from the date of settlement of such repurchase agreement and under which the securities purchased are of the type described in Section 2(a)(1).

C. Notwithstanding anything herein to the contrary, nothing in this subsection (c)(2) or subsection (b)(1) of this Section 1 shall be construed to prohibit such Director of Finance or such designee from selling such Eligible Investment prior to its maturity, or to impose liability on such Director of Finance or such designee for any loss occasioned by the sale of any Eligible Investment otherwise made in accordance with Sections 1 and 2 at a price or prices lower than its cost or balance, if the liquidity needs of the City of Westlake required such a sale or if the yield on the reinvestment of the sale proceeds of such Eligible Investment, after taking into account the loss incurred in connection with such sale, will exceed the yield that the City of Westlake otherwise would have earned if it had held the original Eligible Investment to the earlier of (i) its maturity date or (ii) the maturity date of the Eligible Investment purchased with such sale proceeds.

d. Standard of Care. Investment of the Public Moneys of the City of Westlake shall be made with the exercise of that degree of judgment and care, under circumstances then prevailing, that persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The foregoing standard shall be applied to the investment portfolio of the City of Westlake as a whole.

e. Authority to Invest Public Moneys. The Director of Finance is hereby authorized and directed to invest the Public Moneys of the City of Westlake in accordance with the provisions of Sections 1 and 2 hereof. The Director of Finance may delegate the authority to invest the Public Moneys of the City of Westlake hereunder to another employee or employees of the City of Westlake, provided that any such delegation shall be in a writing that shall be filed with the Mayor, and such a delegation shall be effective for all purposes unless the Mayor disapproves such a delegation within ten (10) days of receipt of such written delegation. Such a delegation may be for a limited or unlimited period of time; provided that, if such delegation is for an unlimited period of time, (i) revocation of such delegation shall be effective only if made in a writing instrument signed by the Director of Finance and (ii) termination of the employment by the City of Westlake of such employee shall automatically terminate such employee's authority to invest the Public Moneys of the City of Westlake hereunder without the need for a written instrument.

f. Conflicts of Interest.

1. Officers and employees of the City of Westlake involved in making investment decisions shall refrain from (A) personal business activity that could conflict with the proper execution and management of the investment program of the City of Westlake, or that could impair their ability to make impartial decisions regarding the City of Westlake's investments, and (B) undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City of Westlake.

2. Officers and employees of the City of Westlake involved in making investment decisions shall disclose to City Council of the City of Westlake: (A) any material interests in Eligible Institutions or Qualified Securities Dealers with which they conduct investment business on behalf of the City of Westlake and (B) any personal investment positions that could be related to the performance of the investment portfolio of the City of Westlake.

g. Periodic Reports with respect to Eligible Investments. Upon the written request of City Council or the Mayor, the Director of Finance shall prepare an investment report, which shall be a public record available for inspection under Section 149.43 of the Ohio Revised Code. Such report shall list in detail the inventory of all Eligible Investments (including, without limitation, a description of the obligation or security that includes the type, original cost, amortized premium, accredit discount, par value, maturity date, coupon interest rate and yield to maturity) for the period beginning and ending on the dates requested by City Council or Mayor, all purchases, sales and maturities of Eligible Investments during such period, all income and profits and/or losses realized during such period, and the market price of each Eligible Investment as of the beginning and end of such period, or if an Eligible Investment was sole prior to the end of such period, the sale price of such Eligible

Investment. A copy of such report shall be sent to any party whom City Council or Mayor has directed in its request receive a copy.

h. Authorized Purchases from and Seller to the City of Westlake of Eligible Investments. Purchases and sales of Eligible Investments hereunder shall be made only from or to, as the case may be, an Eligible Depository or a Qualified Securities Dealer, which in either case has acknowledged to the City of Westlake in writing that (i) in the case of such a party that initiates investment transactions with the City of Westlake, it will not sell to the City of Westlake any investment security prohibited hereunder or not included as an Eligible Investment within the investment securities described in Section 2 hereof or (ii) in the case of such a party that executes investment transactions initiated by the City of Westlake, it comprehends the investment policy as stated.

i. Purchases and Sales of Eligible Investments by the City of Westlake. The Director of Finance or such Director of Finance's designee (i) shall purchase an Eligible Investment hereunder for cash at a price not in excess of the current market price, which price shall be deemed to be the best price as determined hereunder and (ii) shall sell any Eligible Investments for cash and for a sum not less than their current market price, which price shall be deemed to be the best price as determined hereunder. Except as otherwise provided in subsection (j)(2) below with respect to an overnight repurchase agreement, all purchases and sales of Eligible Investments hereunder shall be made only on a delivery versus payment basis. With respect to the purchase or sale of any Eligible Investment other than the Eligible Investments described in Sections 2(a)(8) and (9) hereof, the Director of Finance or such Director of Finance's designee, subject to the provisions of subsection (h) hereof and except as otherwise provided in this subsection (i), shall purchase or sell any Eligible Investment at the best price based upon at least two bids from any of the parties described in subsection (h) hereof. As used in the immediately preceding sentence, (i) in connection with any purchase of an Eligible Investment, the best price shall mean that price which produces the highest yield to maturity with respect to such Eligible Investment and (ii) in connection with the sale of an Eligible Investment, the best price shall mean the highest price with respect to such Eligible Investment; provided, however, that in any case where there are two or more bids at the best price, the Director of Finance or such Director of Finance's designee may, in their absolute discretion, determine which of such bids constitute the best price. The Director of Finance or the designee shall keep a written record of the bonds taken with respect to each purchase or sale of an Eligible Investment.

j. Registration, Custody and Safekeeping of Eligible Investments.

1. If any Eligible Investments purchased pursuant to Sections 1 and 2 hereof are to be issued to a designated payee or to the order of a designated payee, the name of the Director of Finance and the title of his office shall be so designated. If any such Eligible Investments are registerable either as to principal or interest, or both, then such Eligible Investments shall be registered in the name of the Director of Finance as such.

2. With respect to each Eligible Investment, the Director of Finance shall obtain a document evidencing, in the case of a book-entry security, and confirming, in the case of a certificated security held by other than the Director of Finance, each such investment. The Director of Finance is responsible for the safekeeping of all Eligible Investments and documents evidencing such Eligible Investments acquired by such Director of Finance. All Eligible Investments acquired as investments under Sections 1 and 2 hereof by the Director of Finance on behalf of the City of Westlake, whether in certificated or book-entry form, may be held on behalf of the City of Westlake by a Qualified Trustee. Such Qualified Trustee shall provide to the Director of Finance a copy of each document evidencing or confirming such Eligible Investments which such Qualified Trustee receives and shall be required to report to the Director of Finance or to the Auditor of the State of Ohio or a duly authorized independent auditor of the City of Westlake at any time upon request of such party the identity and location of the document evidencing each Eligible Investment made hereunder and held by such Qualified Trustee. The actual certificates for Treasury Bills may be held by the Federal Reserve Bank at its Cleveland Office. In lieu of such custody, such Eligible Investments or documents evidencing or confirming such Eligible Investments may be held in a safe deposit box or vault belonging to an Eligible Depository or in a safe or other secure place at Westlake City Hall. Such safe deposit box or vault shall be opened only upon the order of the Director of Finance, such Director of Finance's designee hereunder or a person duly authorized as the Acting Director of Finance in the presence of one or more of the Director of Finance, the Law Director, the Mayor or persons duly authorized as Acting Director of Finance or Acting Law Director or Acting Mayor. With respect to any repurchase agreement that matures on the business day that immediately succeeds the business day on which such repurchase agreement was entered into, if the participating institution is a designated depository of the City of Westlake for the current period of designation, the securities that are the subject of the repurchase agreement may be held in trust by the participating institution on behalf of the City of Westlake, notwithstanding anything to the contrary in this subsection (j).

k. Internal Controls with respect to Eligible Investments. The Director of Finance shall establish and maintain an internal control structure designed to ensure that the assets of the City of Westlake are protected against theft, loss or misuse.

l. Exemptions from this Policy and General Law.

1. Any investment of Public Moneys which on the effective date of this Policy does not qualify as an Eligible Investment under this Policy (each an Ineligible Investment) may, notwithstanding anything herein to the contrary, be held until the first to occur of (i) its maturity or (ii) its sale; provided, however, that if the investment does not have a maturity date, it may be held no later than five (5) years from the effective date of this Policy. The proceeds of any sale of an Ineligible Investment shall be reinvested, if at all, only in an Eligible Investment.

2. The City of Westlake and the Director of Finance, any designee of the Director of Finance, pursuant to this Policy, and any other official of the City of Westlake, being governed by a charter adopted under Article XVIII, Ohio Constitution, and special provisions regarding the investment of the City of Westlake's Public Moneys having been made through this Policy, are hereby exempted, from the provisions of the general laws of the State of Ohio, including, without limitation, the Uniform Depository Act, applicable to the investment of the Public Moneys of the City of Westlake.

Section 2. ELIGIBLE INVESTMENTS.

a. The Director of Finance or his designee may invest in any of the following classifications of obligations which are hereby determined to be eligible for investment of the Public Moneys of the City of Westlake (Eligible Investments):

1. United States Treasury bills, notes and bonds (excluding stripped principal or interest obligations of such issuances), or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States [see §2(a)(6)];

2. Bonds, notes, debentures or other obligations or securities issued by any federal government agency or instrumentality (excluding stripped principal or interest obligations of such issuances), including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Governmental National Mortgage Association, and Student Loan Marketing Association; provided that such securities shall be direct issuances of federal government agencies or instrumentalities;

3. Bonds and notes of the State of Ohio;

4. Bonds and notes of any municipal corporation, including the City of Westlake, or any county, township or other political subdivisions of the State of Ohio rated in not less than the third highest rating category by a nationally recognized rating agency with respect to such bonds or notes as to which there is no default of principal, interest or coupons, provided, however, that bonds and notes of the City of Westlake shall not be required to have a rating in order to be an Eligible Investment hereunder;

5. A written repurchase agreement between the Director of Finance or such Director of Finance's designee and any Eligible Depository or any Qualified Securities Dealer if, and only if, under the terms of which agreement the Director of Finance or such Director of Finance's designee purchases for the City of Westlake and such institution agrees unconditionally to repurchase within a period of not more than thirty (30) days

securities described in subdivisions (1) and (2) of this Section 2(a) that will mature or are redeemable within five years from the date of purchase; provided that (A) the market value of such securities subject to a repurchase agreement that matures (i) on the business day immediately succeeding the business day on which such repurchase agreement was entered into shall be at least one hundred [two] percent (102%) of the principal amount of the repurchase agreement and (ii) on any other business day after the business day described in the immediately preceding item (i) shall be at least one hundred [three] percent (103%) of the principal amount of the repurchase agreement and (B) the repurchase agreement shall contain the requirement that for each transaction pursuant to such agreement the Eligible Depository or Qualified Securities Dealer shall provide all of the following information: (A) the par value of the securities subject to such agreement; (B) the type, coupon rate, if any, and maturity date of the securities; and (C) a numerical identifier generally accepted in the securities industry that designates the securities;

6. Certificates of deposit of Eligible Depositories which may provide (and, if so, shall be shown on its face) that the amount of such deposit is payable upon written notice a specified period before the date of the scheduled maturity, provided that security for the repayment of any such certificates of deposit is provided in accordance with Section 135.18 of the Ohio Revised Code. To the extent that the provisions of 6(A) through 6(F)[pages 10 through 13] are inconsistent with other provisions of this Investment Policy, the provisions of 6(A) through 6(F) shall take precedence.

A. Ordinance authorizations. The Mayor may enter into a contract for the deposit of Public Moneys with the financial institutions identified in a separate ordinance duly adopted by Council.

B. Safeguards regarding the bank contracts. A copy of all signed bank contracts are kept on file in the Department of the Director of Finance and shall include at least the following information and any other information as required by the Director of Finance:

i. The bank shall not substitute or transfer pledged securities without notification to the Director of Finance;

ii. A statement listing all securities pledged as collateral, their par and market values, and dates of maturity will be mailed to the City of Westlake on a monthly basis;

iii. The bank will determine and monitor its pledging requirements insuring eligible investments are maintained to meet pledging obligations. The Board of Directors at Premier Bank and Fifth Third Bank, the Assets/Liability Committee at Lorain National Bank and ALCO at First Merit approves securities pledged as collateral on an ongoing basis; and

iv. No bank shall dual pledge the same securities as collateral for more than one depositor.

C. Delegation of Authority. The Director of Finance and the Assistant Director of Finance are the only personnel authorized by resolution to purchase investments with authorized banks.

D. Internal Controls. Two (2) separate reports are maintained to monitor and control investments. A listing by bank of investments purchased, with dates of maturity, serial numbers, interest rates, fund group, and length of investment is maintained and updated for all changes in investments. A cash flow statement listing investments by consecutive dates of maturity, type of investment, bank and fund is also maintained. This report also includes other projected cash receipts (R.I.T.A., Property Taxes, etc.) major cash disbursements, and a schedule of fund balances and matching fund cash balances.

E. All investments are discussed and approved by both the Director and Assistant Director of Finance. Interest calculated by the Assistant Director of Finance is compared to interest reported by the bank and interest posted to the bank statements. Interest is recorded by the Assistant Director of Finance to the Cash Sheets on the day of maturity. Investment purchases and sales are also recorded by the Assistant Director of Finance to the Cash Sheets and financial software when an investment matures. Investment balances by bank are reconciled monthly by the Assistant Director of Finance. The Director of Finance reviews investment balances on an ongoing basis.

F. Collateralization. Investments (Certificates of Deposit) at Charter One, Lorain National Bank, Fifth Third, Key Corp and First Merit banks are collateralized by Treasury Bills, Bonds, Notes and other Federal government securities held jointly by the bank and the City of Westlake. Investments at National City Bank are collateralized by a collateral pool.

G. Diversification and Investment Choices. Due to pooling of collateral at National City Bank, the City of Westlake chooses to keep investment balances low. The City of Westlake purchases treasuries through Key Corp, Fifth Third Bank and First Merit Bank. The Director of Finance and the Assistant Director of Finance base purchases on the best interest rates available while keeping an even distribution of monies between banks.

7. Bankers acceptances' drawn on and accepted by banks and commercial paper with a remaining term to maturity of days or less; provided that the unsecured securities of the issuer of the bankers' acceptances or commercial paper are, at the time of acquisition, rated in the highest short-term rating category of a nationally-recognized rating agency;

8. No-load money market mutual funds registered by the Securities and Exchange Commission consisting exclusively of obligations described in items (1) and (2) above; and

9. The Ohio Subdivision's Fund created pursuant to Section 135.45 of the Ohio Revised Code.

b. The Director of Finance and his designee, the Mayor, the Law Director and the members of City Council shall not be held accountable or personally liable for any loss occasioned by the sale of any Eligible Investment authorized pursuant to subsection (a) hereof at prices lower than its cost or balance. Any loss or expense in making such sale shall be payable as other expenses of the City of Westlake.

c. The members of Council, the Mayor, the Law Director and the Director of Finance and such Director of Finance's designees, shall not be personally liable for or with respect to the purchase of any Eligible Investment authorized as investments pursuant to subsection (a) hereof; and the members of City Council, the Mayor and the Law Director shall not be personally liable for any unauthorized deposit or investment by the Director of Finance or such Director of Finance's designee.

d. Upon the expiration of the term of office of the Director of Finance or in the event of a vacancy in the office of the Director of Finance by reason of death, resignation, removal from office or otherwise, the Director of Finance or his legal representative shall transfer and deliver to his successor all Eligible Investments held by him. For the Eligible Investments so transferred and delivered, such Director of Finance shall be credited with, and his successor shall be charged with, the amount of money invested in such Eligible Investments.

e. Whenever Eligible Investments acquired under this Section mature and become due and payable, the Director of Finance shall present them for payment according to their terms, and shall collect the moneys payable thereon. The moneys so collected shall be treated as Public Moneys subject to the provisions of (1) this Policy with respect to their reinvestment and (2) the Uniform Depository Act with respect to their deposit.

f. The Director of Finance or his designee shall maintain accounts in which he shall make appropriate entries of all transactions relating to the investment of Public Moneys.

g. Interest earned on any Eligible Investment authorized by this Section shall be collected by the Director of Finance and credited by him to the proper fund of the City of Westlake as required by law.

Section 3. DEFINITIONS.

a. Capitalized words and terms used as defined words and terms in Sections 1 and 2 of this Policy and not otherwise defined in such Sections shall have the following meanings:

1. Eligible Depository shall mean any institution described in Section 135.03, Ohio Revised Code.

APPENDIX

2. Eligible Investment shall mean any investment described in Section 2(a) of this Policy.

3. Derivative Security shall mean a financial instrument or contract or obligation whose value or return is based upon or linked to another asset or index or both separate from the financial instrument, contract or obligation itself, but shall not include a written repurchase agreement that satisfies the provisions of subsection (a)(6) of Section 2 hereof.

4. Investment Pool shall mean a fund established by another Subdivision (including a County), Director of Finance, Governing Board or Investing Authority (as each of those terms is defined in Section 135.01 of the Ohio Revised Code), if that fund was established for the purpose of investing the public moneys of other subdivisions, but shall not include the Ohio Subdivision's Fund created pursuant to Section 135.45 of the Ohio Revised Code.

5. Public Moneys shall mean all moneys in the treasury of the City of Westlake or moneys coming lawfully into the possession of the Director of Finance.

6. Qualified Securities Dealer shall mean a securities dealer who is a member of the National Association of Securities Dealers, Inc.

7. Qualified Trustee shall mean a qualified trustee as described in Section 135.18 of the Uniform Depository Act.

8. Reverse Repurchase Agreement shall mean a repurchase agreement under the terms of which the Director of Finance or such Director of Finance's designee agrees to sell securities owned by the City of Westlake to a purchaser and agrees with that purchaser to unconditionally repurchase such securities.

Uniform Depository Act shall mean Chapter 135 of the Ohio Revised Code, and all amendments thereto

Investment Policy Section 1 (h) was amended on June 4, 2020 by council motion:

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"Councilmember O'Donnell moved, seconded by Councilmember Getsay, to authorize the Finance Director to purchase eligible securities directly from political subdivisions of the State of Ohio in addition to purchasing from a Qualified Securities Dealer or from Eligible Depositories designated pursuant to the Uniform Depository Act and in accordance with Section 2 of the city's Investment Policy which is on file with the Auditor of State's office.
Yeas: Appel, Nunnari, Sullivan, O'Donnell, Brady, Getsay, Killeen.
Nays: None; motion carried."

APPENDIX

The City of Westlake Ohio
LEGISLATION
www.cityofwestlake.org

CITY OF WESTLAKE
ORDINANCE NO. 2025-130:

AN ORDINANCE MAKING APPROPRIATIONS FOR THE CITY OF WESTLAKE, OHIO FOR CURRENT EXPENSES AND OTHER EXPENDITURES DURING THE FISCAL YEAR ENDING DECEMBER 31, 2026 AND DECLARING AN EMERGENCY

Whereas, pursuant to section 5705.38 of the Revised Code of Ohio, it is possible for this Council to pass an Appropriation Ordinance for the fiscal year ending December 31, 2026.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WESTLAKE, OHIO, COUNTY OF CUYAHOGA AND STATE OF OHIO:

SECTION 1: That to make appropriations for current expenses and other expenditures of the City of Westlake, Ohio, during the fiscal year ending December 31, 2026, the following sums are hereby set aside and appropriated, as in the following sections provided:

That there be appropriated from the GENERAL FUND(100):

	APPROPRIATION	TOTAL
Council(111/112)		
Salaries	225,100.00	
Expenses	100,800.00	325,900.00
Mayor(113)		
Salaries	342,600.00	
Expenses	149,600.00	492,200.00
Finance(120)		
Salaries	686,700.00	
Expenses	1,347,300.00	2,034,000.00
Technology (122)		
Salaries	254,100.00	
Expenses	1,147,700.00	1,401,800.00
Communications(125)		
Salaries	71,700.00	
Expenses	157,000.00	228,700.00
Law(130)		
Salaries	547,000.00	
Expenses	225,100.00	772,100.00

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CITY OF WESTLAKE, OHIO
ORDINANCE NO. 2025-130:
Page 2

	APPROPRIATION	TOTAL
Purchasing(140)		
Salaries	211,700.00	
Expenses	77,100.00	288,800.00
Planning(150)		
Salaries	392,500.00	
Expenses	219,500.00	612,000.00
Board of Zoning(151)		
Expenses	12,100.00	12,100.00
Civil Service(160)		
Salaries	1,000.00	
Expenses	35,950.00	36,950.00
Human Resources(165)		
Salaries	215,800.00	
Expenses	89,200.00	305,000.00
Service Director(181)		
Salaries	168,800.00	
Expenses	92,100.00	260,900.00
Miscellaneous(190)		
Salaries	349,300.00	
Expenses	4,926,000.00	
Transfer to Safety Town Fund (110)	15,000.00	
Transfer to Juvenile Diversion Fund (236)	45,000.00	
Transfer to Peterson Pool Fund (241)	125,000.00	
Transfer to Recreation Center Fund (242)	450,000.00	
Transfer to Central Dispatch Fund (244)	475,000.00	
Transfer To Cemetery Fund (250)	110,000.00	
Transfer to Compensated Absences (295)	1,500,000.00	
Transfer to OPWC Fund (430)	114,800.00	
Advance to Hospitalization Fund (140)	1,000,000.00	
Advance to Senior Center Activities Fund (243)	50,000.00	
Advance to Meadowood Golf Course Fund (520)	5,250,000.00	14,410,100.00
Contracts(192)		
Expenses	1,750,400.00	1,750,400.00
Police(210)		
Salaries	8,781,300.00	
Expenses	4,371,000.00	
Transfer to Police Pension Fund (230)	700,000.00	13,852,300.00

APPENDIX

CITY OF WESTLAKE, OHIO
ORDINANCE NO. 2025-130:

Page 3	APPROPRIATION	TOTAL
Fire(220)		
Salaries	4,088,100.00	
Expenses	2,324,270.00	
Transfer to Fire Pension Fund (231)	650,000.00	7,062,370.00
City Service(310)		
Salaries	2,395,200.00	
Expenses	5,196,200.00	7,591,400.00
Forester(311)		
Salaries	336,400.00	
Expenses	232,300.00	568,700.00
Snow Removal(312)		
Salaries	265,000.00	
Expenses	82,000.00	347,000.00
Storm Drainage(330)		
Salaries	130,000.00	
Expenses	206,100.00	336,100.00
Engineer(340)		
Salaries	797,600.00	
Expenses	664,300.00	1,461,900.00
Inspection(350)		
Salaries	976,900.00	
Expenses	487,800.00	1,464,700.00
Leaf Pickup(362)		
Salaries	225,000.00	
Expenses	185,400.00	410,400.00
Architect(370)		
Expenses	160,000.00	160,000.00
Park(410)		
Salaries	233,800.00	
Expenses	483,600.00	717,400.00
Recreation Administration(420)		
Salaries	291,200.00	
Expenses	243,000.00	534,200.00
Community Services(440)		
Salaries	974,400.00	
Expenses	818,200.00	1,792,600.00

APPENDIX

CITY OF WESTLAKE, OHIO
ORDINANCE NO. 2025-130:
Page 4

	APPROPRIATION	TOTAL
Building Maintenance(510)		
Salaries	71,500.00	
Expenses	971,100.00	1,042,600.00
TOTAL GENERAL FUND		60,272,620.00
SECTION 2: That there be appropriated from the SAFETY TOWN FUND(110):		
Salaries	15,000.00	
Expenses	9,400.00	24,400.00
SECTION 3: That there be appropriated from the STREET CONSTRUCTION FUND(200):		
Salaries	387,400.00	
Expenses	5,042,100.00	5,429,500.00
SECTION 4: That there be appropriated from the POLICE AND FIRE OPERATING FUND(232):		
Salaries	1,700,400.00	
Expenses	43,200.00	1,743,600.00
SECTION 5: That there be appropriated from the JUVENILLE DIVERSION FUND(236):		
Salaries	35,000.00	
Expenses	7,500.00	42,500.00
SECTION 6: That there be appropriated from the PETERSON POOL FUND(241):		
Salaries	342,200.00	
Expenses	271,100.00	613,300.00
SECTION 7: That there be appropriated from the RECREATION CENTER FUND(242):		
Salaries	1,995,600.00	
Expenses	1,938,500.00	3,934,100.00
SECTION 8: That there be appropriated from the COMMUNITY SERVICE ACTIVITIES FUND(243):		
Expenses	163,800.00	
Repay Advance to General Fund (100)	50,000.00	213,800.00
SECTION 9: That there be appropriated from the CENTRAL DISPATCHING FUND(244):		
Salaries	975,200.00	
Expenses	490,200.00	1,465,400.00
SECTION 10: That there be appropriated from the EMERGENCY MEDICAL SERVICES FUND(245):		
Salaries	855,100.00	
Expenses	512,200.00	1,367,300.00
SECTION 11: That there be appropriated from the CEMETERY FUND(250):		
Salaries	86,700.00	
Expenses	110,250.00	196,950.00

APPENDIX

CITY OF WESTLAKE, OHIO
ORDINANCE NO. 2025-130:
Page 5

	APPROPRIATION	TOTAL
SECTION 12: That there be appropriated from the WESTLAKE ECOLOGICAL FUND(280):		
Salaries	89,300.00	
Expenses	63,800.00	153,100.00
SECTION 13: That there be appropriated from the RESERVE FOR COMPENSATED ABSENCES FUND(295):		
Salaries	1,200,000.00	
Expenses	17,400.00	1,217,400.00
SECTION 14: That there be appropriated from the STORM DRAINAGE FUND(400):		
Salaries	30,000.00	
Expenses	965,000.00	995,000.00
SECTION 15: That there be appropriated from the INFRASTRUCTURE FUND(440):		
Salaries	47,000.00	
Expenses	2,779,500.00	2,826,500.00
SECTION 16: That there be appropriated from the RECREATION IMPROVEMENT FUND(482):		
Salaries	60,000.00	
Expenses	4,541,200.00	4,601,200.00
SECTION 17: That there be appropriated from the SIDEWALK REPAIRS FUND(492):		
Salaries	6,000.00	
Expenses	4,400.00	10,400.00
SECTION 18: That there be appropriated from the SEWER USAGE FUND(510):		
Salaries	668,400.00	
Expenses	3,401,200.00	
Transfer to Sewer Tap-In Fund (511)	250,000.00	
Transfer to Sewer Depreciation Fund (513)	443,000.00	4,762,600.00
SECTION 19: That there be appropriated from the SEWER DEPRECIATION FUND(513):		
Salaries	15,000.00	
Expenses	1,681,000.00	1,696,000.00
SECTION 20: That there be appropriated from the MEADOWOOD GOLF FUND(520):		
Salaries	341,800.00	
Expenses	5,389,100.00	5,730,900.00
SECTION 21: That there be appropriated from the UNCLAIMED INSPECTION DEPOSITS FUND(790):		
Salaries	5,000.00	
Expenses	205,900.00	210,900.00
SECTION 22: That there be appropriated from the STREET OPENING DEPOSIT FUND(811):		
Salaries	22,000.00	
Expenses	83,500.00	105,500.00
SECTION 23: That there be appropriated from the TRUST AND AGENCY SUBDIVISION FUND(830):		
Salaries	45,000.00	
Expenses	302,000.00	347,000.00

APPENDIX

CITY OF WESTLAKE, OHIO
ORDINANCE NO. 2025-130:
Page 6

		APPROPRIATION
SECTION 24: That there be appropriated from the TRUST AND AGENCY COMMERCIAL FUND(831):		
Salaries	25,000.00	
Expenses	123,900.00	148,900.00
SECTION 25: That there be appropriated from the GRADING AND DRAINAGE FUND(840):		
Salaries	26,000.00	
Expenses	180,100.00	206,100.00
SECTION 26: That there be appropriated from the following FUNDS:		
Equipment Replacement Fund - Expenses(120)		2,353,300.00
Cable TV Fund - Expenses(130)		10,000.00
Hospitalization Trust Fund - Expenses(140)		6,465,000.00
State Highway Fund-Expenses(210)		45,000.00
Police Pension Fund - Expenses(230)		1,400,000.00
Fire Pension Fund - Expenses(231)		1,310,000.00
Law Enforcement Fund - Expenses(233)		70,000.00
Mandatory Drug Fines Fund - Expenses(234)		25,000.00
Alcohol Education Enforcement Fund - Expenses(235)		8,000.00
Federal Equitable Sharing Fund - Expenses(237)		95,000.00
Peterson Pool Trust - Expenses(240)		3,000.00
Cemetery Investment Fund - Expenses(251)		13,000.00
Fire Donation Fund - Expenses(261)		400.00
Police Public Donation Fund - Expenses(262)		15,000.00
Kennel Fund - Expenses(263)		1,000.00
Rec Donations Fund(266)		5,000.00
Westlake Assistance Fund - Expenses(270)		39,100.00
Special Bond Retirement Fund - Expenses(310)		500.00
TIF Bond Retirement Fund - Expenses(315)		5,025,300.00
Recreation Center Bond Retirement Fund - Expenses(330)		432,900.00
Westbay Plaza TIF Fund - Expenses(423)		3,000.00
Corporate Circle TIF Fund - Expenses(424)		3,000.00
OPWC Fund - Expenses(430)		114,800.00
Park Improvement II Fund - Expenses(461)		230,000.00
Community Center Construction Fund - Expenses(484)		10,000.00
Sewer Tap-In Fund-Expenses(511)		338,800.00
Rental/Bid Deposits Fund - Expenses(800)		81,000.00
Guarantee Deposits Fund -Expenses(810)		100,000.00
Temporary Police Asset Forfeiture Fund - Expenses(850)		131,000.00
GRAND TOTAL ALL FUNDS		116,643,070.00

SECTION 27: That the Clerk of Council be and she is hereby directed to certify a copy of this ordinance to the Fiscal Officer of Cuyahoga County, Ohio.

SECTION 28: That it is found and determined that all formal actions of this council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this council and any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

APPENDIX

CITY OF WESTLAKE, OHIO
ORDINANCE NO. 2025-130:
Page 7

SECTION 29: That the Director of Finance is hereby authorized to draw his warrants for payments from any of the foregoing appropriations upon receipt of proper certificates and vouchers therefor, approved by the officer authorized by law to approve the same, or an Ordinance or Resolution of Council providing for such expenditure or expenditures, provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of, and in accordance with law or ordinance. Provided, further that appropriations for contingencies can only be expended upon approval of a vote of two-thirds of all members elected to Council, for items of expense constituting a legal obligation of this City and for purposes other than those embraced by other specific appropriations herein made.

SECTION 30: That this ordinance is hereby declared to be an emergency measure for the reason that is mandatory for this Council to pass an Appropriation Ordinance so that funds of the City of Westlake will be available to operate the various departments of this City, and to maintain the City's credit; its immediate passage is necessary to preserve the public peace, health and safety and accordingly, it shall take effect, and be in force immediately upon its passage pursuant to the Charter of this City and approval by the Mayor.

Passed: _____

_____
David S. Greenspan, President of Council

Presented to Mayor: _____

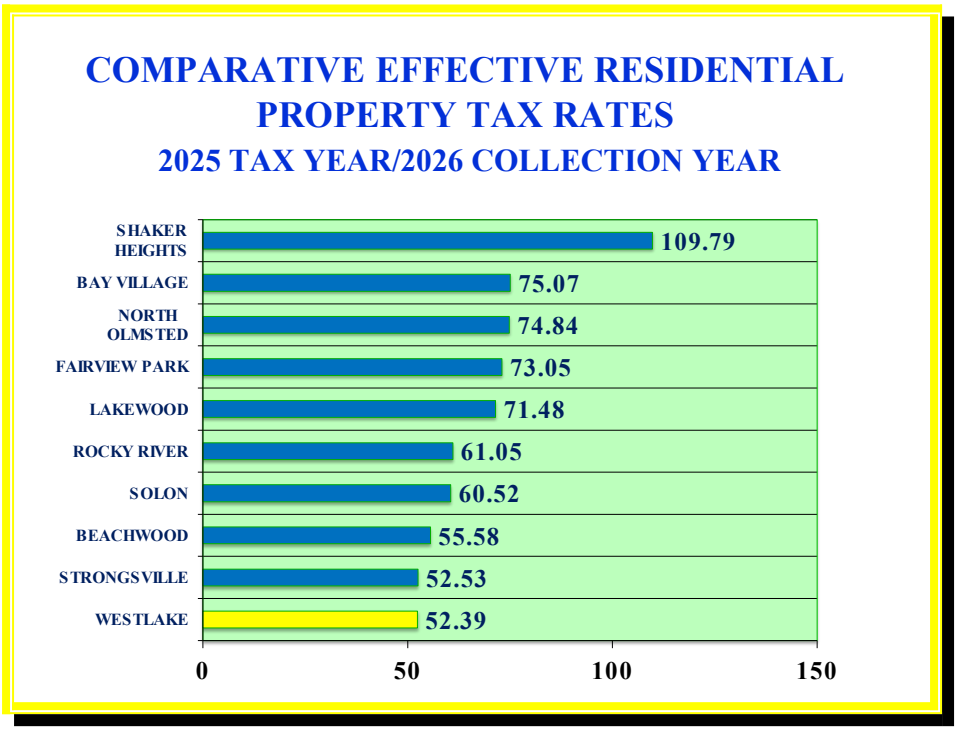
Approved: _____

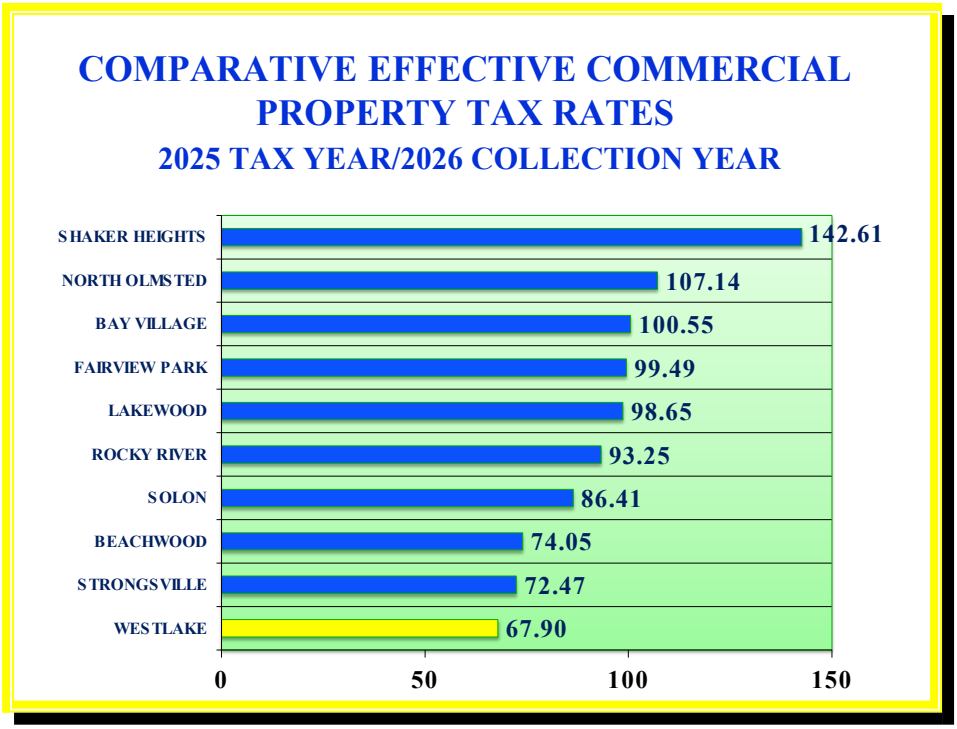
ATTEST:

_____
Denise Rosenbaum, MMC
Clerk of Council

_____
Dennis M. Clough, Mayor

APPENDIX


COMPARATIVE EFFECTIVE RESIDENTIAL PROPERTY TAX RATES
2025 TAX YEAR/2026 COLLECTION YEAR
SHAKER HEIGHTS
109.79
BAY VILLAGE
75.07
NORTH OLMSTED
74.84
FAIRVIEW PARK
73.05
LAKEWOOD
71.48
ROCKY RIVER
61.05
SOLON
60.52
BEACHWOOD
55.58
STRONGSVILLE
52.53
WESTLAKE
52.39
0
50
100
150


COMPARATIVE EFFECTIVE COMMERCIAL PROPERTY TAX RATES
2025 TAX YEAR/2026 COLLECTION YEAR
SHAKER HEIGHTS
142.61
NORTH OLMSTED
107.14
BAY VILLAGE
100.55
FAIRVIEW PARK
99.49
LAKEWOOD
98.65
ROCKY RIVER
93.25
SOLON
86.41
BEACHWOOD
74.05
STRONGSVILLE
72.47
WESTLAKE
67.90
0
50
100
150

APPENDIX

FACTS ABOUT WESTLAKE		https://data.census.gov/	
Estimated Population (2024):			
Males		16,112	47.24%
Females		17,992	52.76%
		34,104	
Median Age (2024):			
Westlake		46.9	
Ohio		39.8	
Estimated Median Household Income (2024):			
Westlake		$ 112,200	
Ohio		$ 72,212	
Estimated Per Capita Income (2024):			
Westlake		$ 69,306	
Ohio		$ 40,934	
Estimated Median House/Condo Value (2024):			
Westlake		$ 368,200	
Ohio		$ 239,800	
Houses and Condominiums:		10,543	73.10%
Renter Occupied Apartments:		3,881	26.90%
Race Statistics (2024):			
White		28,607	
Asian		2,086	
Hispanic		1,511	
Black or African American		674	
Two or More Races		1,196	
Other Race		30	
American Indian		0	
Native Hawiaan/Other Pacific Islander		0	
Place of Birth (2024):			
Ohio		23,177	
Other US State		6,273	
Native, Born Outside United States		368	
Foreign Born		4,286	
People per Square Mile:		2,140	
Average Household Size (2024):			
Westlake		2.29	
Ohio		2.35	
Residents with Income Below the Poverty Level (2024):			
Westlake		4.90%	
Ohio		8.70%	
Education for Population 25 years and Over (2024):			
High School or Higher		95.40%	
Bachelor's Degree or Higher		60.20%	
Graduate or Professional Degree		29.00%	
Unemployed		2.90%	
Mean Travel Time to Work		24.40	
Marital Status (2024):			
Never Married		27.60%	
Now Married		54.70%	
Separated		0.70%	
Widowed		7.10%	
Divorced		9.90%	
School Enrollment (2024):			
Preschool		6.40%	
Kindergarten		4.00%	
Elementary: Grade 1 to Grade 4		20.20%	
Elementary: Grade 5 to Grade 8		21.30%	
High School: Grade 9 to Grade 12		21.60%	
College: Undergraduate		17.00%	
College: Graduate		9.50%	
Occupation by Median Earnings (past 12 months):			
Legal		$ 215,329	
Business and Financial Operations		$ 103,095	
Management		$ 112,149	
Health Fields		$ 147,054	
Computer and Mathematical		$ 115,544	
Architecture and Engineering		$ 96,406	
Protective Services		$ 79,770	

APPENDIX

City of Westlake, Ohio

Principal Employers

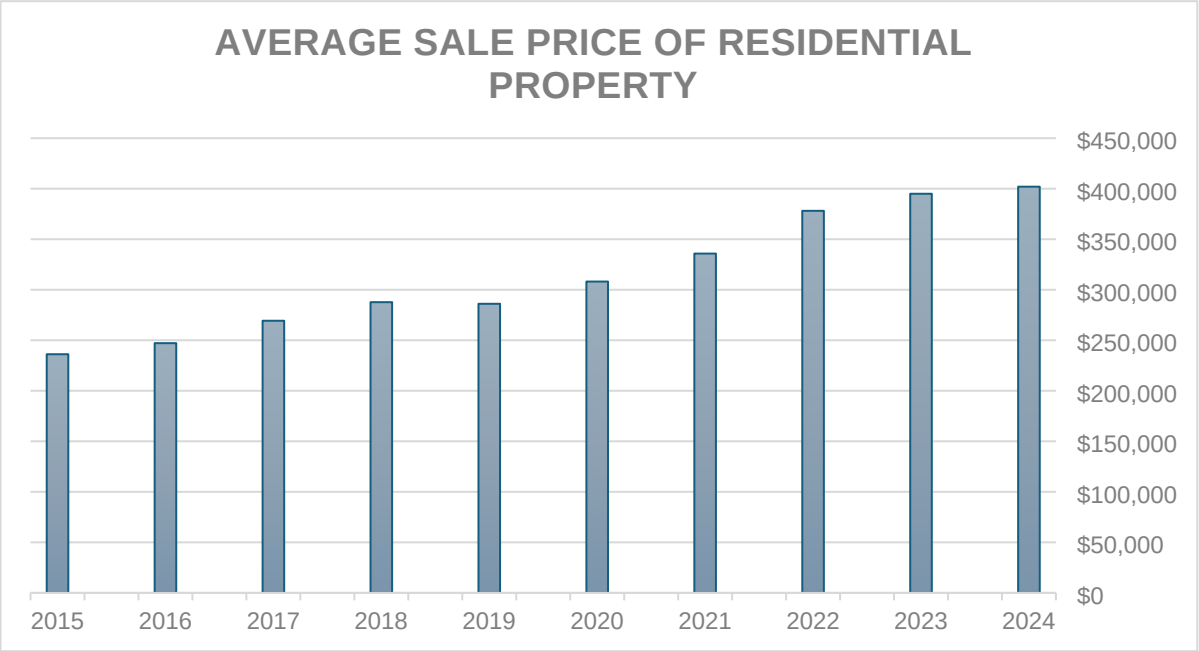
2024

Employer	Employees	Percentage of Total City Employment
University Hospitals Health System	3,523	10.24 %
American Greetings Corporation	939	2.73
Westlake City Schools	807	2.35
Hyland Software Inc	684	1.99
TA Operating, LLC	683	1.99
The Cleveland Clinic Foundation	662	1.93
City of Westlake	656	1.91
Group Management Serv. Inc	653	1.90
Cuyahoga Community College	408	1.19
Surety HR Inc	322	0.94
Total	9,337	27.15 %
Total Employment in City	34,389	

APPENDIX

City of Westlake, Ohio Principal Taxpayers	2024	
Taxpayer	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Stark Enterprises (Crocker Park)	$111,198,600	6.16%
Blue Sky Property Co LLC	33,956,760	1.88
Cleveland Electric Illuminating Co	26,959,570	1.49
Westbay Plaza LLC	13,016,820	0.72
American Transmission System	8,831,860	0.49
ARC Westlake Village Inc	8,680,810	0.48
BCM Westlake LLC	8,612,940	0.48
Sturbridge Square Ohio LLC	7,702,070	0.43
Remington Westlake LLC	7,625,350	0.42
MFJ Hunters Chase Apartments LLC	7,095,730	0.39
	$233,680,510	12.95%
Total Assessed Valuation	$1,805,113,560	

APPENDIX


AVERAGE SALE PRICE OF RESIDENTIAL PROPERTY
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024

APPENDIX

City of Westlake, Ohio
Operating Indicators by Function/Program
Last Five Years

Function/Program	2024	2023	2022	2021	2020
General Government					
Construction Permits Issued (2)	2,958	2,478	1,585	1,740	1,443
Estimated Value of Construction (2)	$141,448,458	$132,675,594	$118,563,494	$108,218,593	$62,145,845
Economic Development Projects approved (ft^2) (3)	51,434	5,743	141,011	184,362	66,838
Number of Planning Commission new cases (3)	82	83	90	112	86
Sewer Bills mailed (1)	41,713	40,410	40,785	40,171	39,841
Purchase Orders Issued (4)	2,269	2,229	2,181	2,115	1,966
Number of new litigations filed (5)	6	7	3	3	5
Number of pending litigations (5)	5	5	3	7	9
Police (6)					
Total Arrests	3,689	2,248	2,775	2,561	2,941
Part 1 Offenses (major offenses such as murder and	413	462	355	281	324
DUI Arrests	103	107	97	86	71
Prisoners	838	879	639	592	537
Motor Vehicle Accidents	1,167	1,208	1,138	535	508
Calls for Service	31,563	32,290	32,351	31,135	29,142
Fire (7)					
Emergency responses	6,753	6,703	6,413	6,040	5,204
Fire Safety Inspections/Re-Inspections	2,026	1,963	1,630	2,517	1,485
Fire Protection Systems Inspected	1,529	1,661	1,589	1,460	947
Building/Fire Protection Plan Review	200	236	282	303	203
Number of Community Programs	37	34	21	29	32
Public Service (8)					
Road Maintenance (man hours)*	8,998	9,661	7,994	7,992	2,568
Asphalt (hot/cold) used in road maintenance (tons)	27	27	36	18	24
Concrete used in road maintenance (yards)	351	351	255	361	196
Number of Trees Removed	224	498	450	365	465
Number of Trees Planted	95	159	182	120	106
Truckloads of leaves picked-up	2,177	1,216	1,284	1,067	1,302
Cubic Yards of leaf humus delivered/sold	6,703	5,226	5,657	7,968	7,624
Cubic Yards of wood chips delivered/sold	1,836	2,192	1,775	2,518	2,765
Tons of snow melting salt purchased	4,045	4,484	5,048	4,401	3,086
Cemetery Internments	59	59	53	54	41
Grave purchases/Internment payments	$51,160	$52,780	$51,145	$54,751	$38,937
Recreation (9)					
Recreation Center attendance**	419,985	391,414	319,290	254,863	207,886
No. of Peterson Pool Memberships	3,123	3,225	3,479	3,236	1,885
Learn to Swim enrollment (Peterson Pool only)	180	200	172	232	cancel - COVID19
Average daily golf revenue (June, July, & August)	$2,095	$2,039	$1,610	$1,758	$1,849
Senior/Community Services (10)					
Number of Activities/Programs	227	220	192	181	123
Activity Trips	20	18	17	1	cancel - COVID19
Number of Volunteers	108	121	111	110	81
Newsletters	****33,000	****27,354	****21,042	****34,447	***16,270
Transports	11,683	10,845	9,647	9,815	7,755
Donations, Center/Assistance/Prescriptions	$43,131	$32,255	$32,938	$30,898	$51,687

Source:
(1) City of Westlake Finance Department
(2) City of Westlake Building Department
(3) City of Westlake Department of Planning and Economic Development
(4) City of Westlake Purchasing Department
(5) City of Westlake Law Department
(6) City of Westlake Police Department
(7) City of Westlake Fire Department
(8) City of Westlake Department of Public Service
(9) City of Westlake Recreation Department
(10) City of Westlake Department of Senior and Community Services

*amounts are estimates
**attendance based upon calendar year
***an additional 47,308 weekly email newsletters were sent out during COVID-19 closures
****this number includes printed Pathways newsletters and digital newsletters sent through Constant Contact

APPENDIX

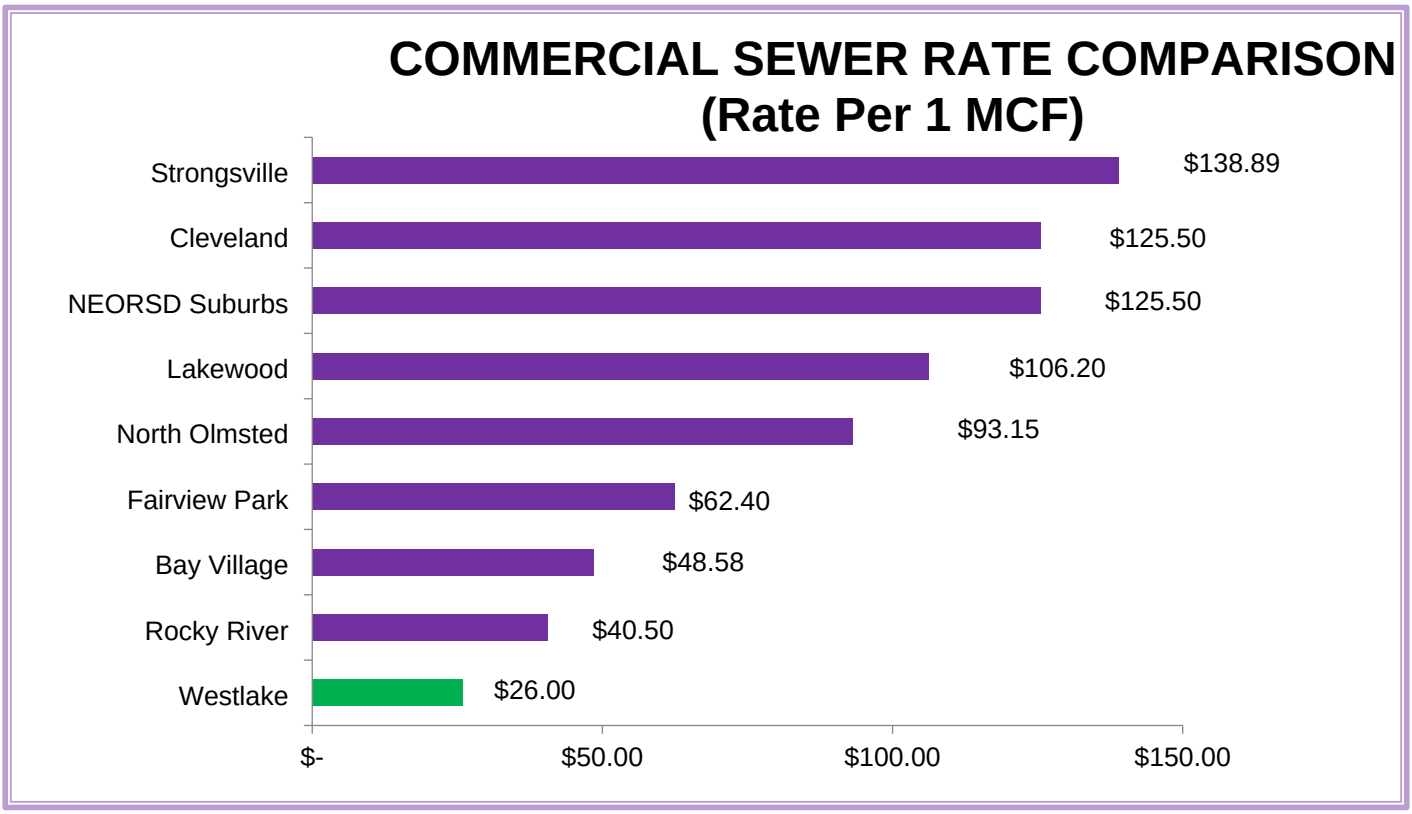
City of Westlake, Ohio
Capital Asset Statistics by Function/Program
Last Five Years

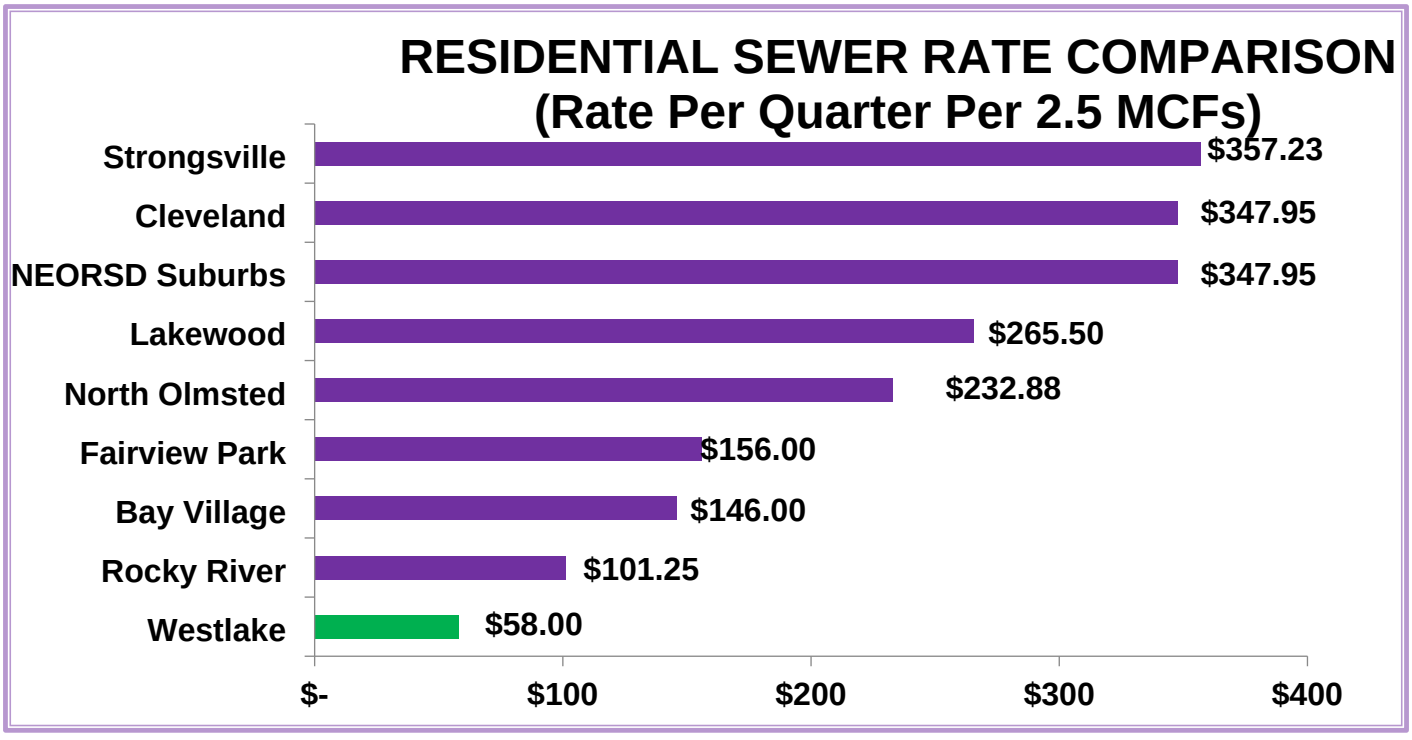
Function/Program	2024	2023	2022	2021	2020
General Government					
Square Footage Occupied (1)	40,000	40,000	40,000	40,000	40,000
Engineering Vehicles (2)	9	9	11	12	12
Inspection Vehicles (2)	8	7	7	7	7
Other Departmental Vehicles (2)	5	5	5	5	6
Police					
Stations	1	1	1	1	1
Square Footage of Building (3)	25,000	25,000	25,000	25,000	25,000
Vehicles (2)	51	47	46	42	44
Fire					
Stations	2	2	2	2	2
Vehicles (2)	18	18	18	18	19
Other Public Works					
Streets (miles)	140	140	140	139	139
Number of Streetlights (6)	3,339	3,331	3,331	3,324	3,321
Public Service Vehicles (5)	69	70	66	67	65
Recreation					
Number of Parks	5	5	5	5	5
Recreation Centers	1	1	1	1	1
Recreation Center Square Footage	102,000	102,000	102,000	102,000	102,000
Vehicles (2)	6	6	6	6	7
Senior/Community Services					
Vehicles (4)	9	7	7	7	7
Community Center Square Footage	28,170	28,170	28,170	28,170	11,952
Wastewater					
Sanitary sewers (miles)	127	126	126	125	124

Source:
(1) City of Westlake Department of Engineering
(2) City of Westlake Finance Department
(3) City of Westlake Police Department
(4) City of Westlake Department of Senior and Community Services
(5) City of Westlake Department of Public Service
(6) The Illuminating Company monthly bill

APPENDIX

2025 SEWER RATES





APPENDIX

GLOSSARY

ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized when they are earned, and expenses are recognized when they incur.

ACFR – Annual Comprehensive Financial Report

ADVANCE - To move monies from one fund to another with the obligation of repaying the advancing fund in the near future.

AI – Artificial Intelligence

AGENCY FUNDS - Funds used to account for monies collected while acting in the capacity of an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are types of fiduciary funds.

APPROPRIATION - Authorization made by Council to make expenditures and incur obligations for specific purposes.

APPROPRIATION ORDINANCE - The enactment by Council that authorizes the City to make expenditures and to incur obligations.

ARBITRAGE - The simultaneous buying and selling of securities, currency, or commodities in different markets or in derivative forms to take advantage of differing prices for the same asset.

ASSESSED VALUATION - The assessed valuation of a property is determined by taking 35.0 percent of the property's market value. Property taxes are levied on assessed valuation.

ASSETS - Properties and claims against others that may be applied to cover liabilities.

AUDIT - An objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent.

BALANCED BUDGET - A budget where expenditure does not exceed the beginning fund balances plus anticipated revenues.

APPENDIX

BAN - Bond Anticipation Note

BMV - Bureau of Motor Vehicles

BOND - A written promise to pay a specific sum of money at a specified date or dates in the future (maturing dates) at a specific rate of interest.

BUDGET - The financial plan of operation which details proposed estimated expenditures for a given period and the proposed revenues which will finance those expenditures.

BUDGETARY CONTROL - The control and management of an enterprise or governing body to keep expenditures within the appropriated or budgeted amounts and within available revenues.

CAPITAL EXPENDITURE (OUTLAY) - Expenditures that are used for the acquisition of fixed assets (non-consumable tangible assets with a useful life beyond one year).

CAPITAL IMPROVEMENT PLAN - An organized plan through which a governing body designates which anticipated major capital projects are scheduled in the near future, their estimated costs, and the resources that will fund these projects. The City of Westlake has a five year capital improvement plan.

CAPITAL PROJECT FUNDS - Funds used to account for the construction or acquisition of major capital facilities (other than those financed by proprietary or trust funds).

CASH BASIS - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CAT - Commercial Activity Tax

CERT - Community Emergency Response Team

CHARTER - A document that establishes the structure and duties of the governing body of the City.

COMPONENT UNIT - A legally separate organization for which the City is financially accountable.

COUNCIL - The governing body of the City comprised of six council members and a president.

CRA - Community Reinvestment Act

APPENDIX

DARE - Drug Awareness Resistance Education

DEBT SERVICE FUNDS - Funds used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DEFEASANCE - A financial strategy where a borrower nullifies debt by allocating adequate cash or bonds, removing it from the balance sheet.

DEPRECIATION-An accounting method used to allocate the cost of a tangible or physical asset over its useful life or life expectancy.

DERIVATIVE - Financial contract that derives its value from an underlying asset at a designated point in time.

EFFECTIVE MILLAGE - The millage rate that is actually levied on properties. Once a school levy is voted in, a school district cannot collect any additional monies due to increases from reappraisals of property values by the County.

EMS - Emergency Management Response Team

ENCUMBRANCE - Commitments related to unperformed contracts for goods and services that will be paid upon delivery of such goods and services. The portion of fund balances that are set aside at the time of purchase.

ENTERPRISE FUNDS - Funds that account for operations in the same manner as private businesses. Costs (including depreciation) are financed through goods provided or services, primarily in the form of user charges. Enterprise Funds are types of proprietary funds.

EXPENDITURE - The cost of goods or services rendered resulting in a decrease in financial resources.

FEMA - Federal Emergency Management Agency

FIDUCIARY FUNDS - The funds used to account for and report on assets held by a government unit in trustee capacity for individuals, private organizations, other governments, or other funds.

APPENDIX

FISCAL POLICY - The policy of the City with respect to revenues, expenditures, and debt management as they relate to operations and financial planning.

FISCAL YEAR - The twelve months to which an annual budget pertains. (The calendar year is the fiscal year for the City of Westlake).

FIXED ASSETS - Capital assets acquired using financial resources for which accountability should be maintained. Non-consumable tangible assets with a useful life beyond one year.

FUND - A self-balancing set of accounts used for the purpose of recording revenue and expenditure with a related balance which is segregated for the purpose of a specific objective.

FUND BALANCE - The resources remaining in a fund; the excess of assets over liabilities. The City reserves a portion of fund balances for encumbrances outstanding.

GAAP - Generally accepted accounting principles as established by the Government Accounting Standards Board and the Financial Accounting Standards Board.

GENERAL FUND - The fund used to account for all financial resources except those required to be used in another fund.

GENERAL OBLIGATION BONDS - Bonds used to finance public projects for which the full faith and credit of the City is pledged.

GFOA - Government Finance Officers Association

GIS - Geographic Information System

GOAL - A long-term attainable target that is not related to a specific period of time, is not quantified, and is not used as a basis for measurement of the outcomes of the entity.

GOVERNMENTAL FUNDS - The funds through which most governmental functions are financed. The General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds are governmental funds.

HELP - Housing Enhancement Loan Program

APPENDIX

INCOME TAX - Revenues received from taxes levied on the income of all residents and non-residents working within the City. (Residents not working in the City receive a 100 percent credit for income taxes paid to the cities where they work).

INFRASTRUCTURE - The underlying foundation or framework. (Examples are roads, bridges, streets, sidewalks, and drainage systems).

INSIDE MILLAGE - Millage "inside" the law, that is, millage levied without a vote of the people.

INTEREST - The earnings from investments or the cost of borrowing funds at a specified rate.

INTERNAL SERVICE FUNDS - Funds that account for the financing of goods or services provided by one department or agency to another department or agency of a government unit on a cost-reimbursement basis. Internal service funds are types of proprietary funds.

IT - Information Technology

ITA - Improved Target Area

JOINT VENTURE - A strategic financial arrangement where two or more parties agree to pool resources, expertise, and capital to accomplish a specific business task, project, or goal.

LEAN -A business methodology focused on customer value and resource efficiency, creating greater value for the consumer while using fewer resources.

LED - Light Emitting Diode

LIABILITIES - Legal obligations arising from transactions in the past which must be liquidated, renewed, or refunded in the future.

MAJOR FUND - Funds whose revenues, expenditures, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

MARKET VALUE - The estimated sales value of a property. The County determines the market value of property and in turn, the assessed valuation.

APPENDIX

MCF - An abbreviation for a unit of measure equaling 1,000 cubic feet.

MILLAGE - The amount of property tax collected for every $1,000 of assessed valuation.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - A basis of accounting in which revenues are recognized when both measurable and available. Expenditures are recorded as fund liabilities when incurred.

NOTE - A written promise to pay a specific sum of money at a specified date in the future at a specific rate of interest.

OBJECTIVE - A specific, measurable, and observable result of activities that advance an entity toward its goals.

OPWC - Ohio Public Works Commission

ORDINANCE - A formal legislative enactment by the governing board of a municipality.

OUTSIDE MILLAGE - Any millage levied "outside" of any millage that is allowed by the City's charter. This is millage that is voted by the public.

PERFORMANCE MEASUREMENT - Quantitative measurement of specific objectives in concrete, comparable results.

PERS - Public Employees Retirement Services

POLICY - A plan, course of action, or guiding principle designed to set parameters for decisions and actions.

PRINCIPAL - A sum of money owed as debt upon which interest is calculated.

PRIVATE PURPOSE TRUST FUND - Fund that accounts for unclaimed monies that are held by the City in a trust capacity.

PROPERTY TAX - Revenues received from taxes levied on both real and personal property at current property appraisal values.

PROPRIETARY FUNDS - Funds that are like those found in the private sector in which focus is placed upon the determination of net income, financial position, and cash flow.

APPENDIX

REPORTING ENTITY (OR FINANCIAL REPORTING ENTITY) - (a) the primary government, (b) organizations for which the primary government is financially accountable, or (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the "reporting entity's" financial statement to be misleading or incomplete.

RETAINAGE - The portion of the agreed upon contract price is deliberately withheld until the work is substantially complete to assure that contractor or subcontractor will satisfy its obligations and complete a construction project.

REVENUE - Increases in financial resources; income.

RITA - Regional Income Tax Agency

SPECIAL ASSESSMENTS - A compulsory levy made against certain properties that defray part or all the costs of a specific improvement to that property.

SPECIAL REVENUE FUNDS - Funds that account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are legally restricted to expenditures for specified purposes.

SIB - State Infrastructure Bank

TAX INCREMENT FINANCING - A method used to use future gains in taxes to finance current improvements that theoretically create the conditions for those gains. When a public project is carried out, there is often an increase in the value of surrounding real estate and additional new investment. This creates funding for public projects by borrowing against future property tax revenues to pay for debt issued to pay for the project.

TAXES - Compulsory charges levied by governments for the purpose of financing services to be performed for the benefit of the citizens of that government.

TIF - Tax Increment Financing

TRANSFER - To move monies from one fund to another without obligation to repay the transferring fund.

TRUST FUNDS - Funds used to account for assets held by the City under a trust agreement and are therefore not available to support City operations.