

CITY OF WESTPORT



2025 Preliminary Budget



City of Westport Mayor's 2025 Budget Message

November 12, 2024

From: Mayor Edward Welter

To: The Westport City Council

Re: Proposed Budget for 2025

Council,

First, I would like to thank the staff of the City of Westport for their commitment to our citizens during the past year. I would also like to thank the City staff and Council for helping me through my first year as the mayor. There has been a lot to learn and all the credit for the City's success belongs to our dedicated staff. Finance Director Schandel, City Administrator Goodrich, all the department heads and I have worked closely together to present the budget you see today. The importance of public trust is a key factor in a functioning government. A budget is an important representation of that trust, as it is the presentation of how your elected officials are intending to utilize public funds. The capital expenditures we are requesting were selected with the intent of improving services and public safety to the citizens of Westport.

Several staffing changes took place in 2024, including the retirement of Clerk-Treasurer Margo Tackett. This provided an opportunity for the city to grow the position into two separate jobs, Finance Director and City Clerk. We also added a Utility Clerk to our staff. The Public Works Departments are fully staffed and provide 24/7 coverage for the community. We have also onboarded our new Police Chief as of November 1, 2024. A variety of projects and initiatives were completed in 2024. In the Streets and Parks Department we saw improvements to GAR, Dorland and Harms facilities. Roofing projects were finished at the Street Department Maintenance Facility and Public Restroom #2. Improvements and repairs were made to Stormwater System Neddie Rose Drive and the Airport. Repairs to S. Broadway storm damage were done with reimbursement from FEMA PA. The North Forrest Reconstruction Project was made possible through a grant from the Transportation Improvement Board.

Sewer department projects included replacement of the Standby Generator at PS#3, a manhole replacement and lining project to mitigate I&I, upgrades to the Biosolids Operation and installation of security cameras at the WWTP. On the Water side several water mains and water service lines were replaced throughout the city, and the water meter replacement program continues. The second phase of the South Well Deep Well Project is underway and equipping of the wells has begun. The department also took possession of the new service truck.

Looking ahead to 2025 we will strive to complete ongoing projects. The Sewer Lift Station 4 & 5 Upgrade Project grant award from the Public Works Board will fund upgrades to these lift stations in the sanitary

sewer collection system to include new pumps, piping, and control and telemetry.

The South Well Project, which was funded by USDA Rural Development, is planned for completion in the first quarter of 2025. This project will provide additional capacity to the system. The Water Meter Replacement Program is ongoing, as are upgrades to aging water mains.

In Streets and Parks, we will continue to pursue funding for street, sidewalk, accessibility, recreation and stormwater improvement projects while continuing to maintain our existing inventory of assets.

Grant funding was awarded by the Department of Ecology for a Stormwater Assessment and Comprehensive Flood Hazard Mitigation Plan. This project is scheduled for completion in 2025. Ecology also awarded the City Integrated Planning Grant Funds for environmental review and cleanup/re-use planning for the City owned property at the east end of Pacific Ave., and the Street Department Maintenance Yard.

The 2020 FEMA BRIC Grant was awarded to the city to construct a Tsunami Vertical Evacuation structure. We anticipate final design and construction in 2025.

The City has also hired Fish Marketing to manage marketing and advertising for Westport. Fish has been working closely with the LTAC Committee to grow one of the major industries of Westport: tourism.

The City is constantly looking ahead for ways to provide safe and accessible facilities, equitable and affordable services, and maintain our current infrastructure so Westport continues to be a community where people want to work, live and play.

In addition, the City purchased the Pacific Professional Building. This purchase has brought a medical provider back to the City of Westport. It also provides the ability to begin consolidating staff and office space into a central location. The City intends to fund these renovations through sale of surplus properties. The newly formed Lands Committee is working to identify the best way to leverage the City's assets to accomplish this goal without additional costs to the citizens. Ultimately it is the goal of City Administrator Goodrich and I to create a community focused town center at the old City Hall location.

The City of Westport is closing out the 2024 Fiscal Year with a healthy General Fund Reserve of \$346,182. Our 2024 Annual General Fund Revenues are estimated to be \$3,550,319, and Projected General Fund Revenues for 2025 are \$3,688,777. I am recommending a rate survey be conducted to ensure that the water and sewer rates are consistent with market trends and production costs.

Current Expense Account: I am proposing a 2025 Expense Budget of \$3,688,777. This will include a fully staffed police force, an additional administrative hire at city hall, and a new building official.

Recommended Taxes/Rate Increases: The 1% increase as allowed to the property tax and an additional 1% increase, which will utilize some of the banked amount not used in previous years. Water and sewer rates will not increase in 2025.

Department Summaries:

Police Department

The Westport Police Department is responsible for the safety and well-being of citizens of Westport. As of November 2024, Westport's officers have responded to approximately 2700 calls for service. They did this while being understaffed by two officers and with no Police Chief. As of November 1st, Chief Sample is the new Chief of Police for Westport. He has already begun the process of hiring new officers that will bring the department up to full staffing levels.

In 2025, the Westport Police Department will continue to move forward, and seek the best in training and education of its officers to better serve and safeguard the citizens of Westport. Officers will receive the most up to date training to comply with state legislation/law changes, as well as legal updates and changes in case law.

Within the 2025 Police Department goals, plans include for all officers to have an inventory of essential equipment, to insure everything is still in proper working order and favorable condition. Safety of officers is of utmost importance, so any gear that shows signs of wear or damage that compromises the integrity of the item and safety of the officers will be replaced.

In 2025 the Police Department will also start a plan for replacement of issued portable radios, from the current Kenwood Models to the upgraded Motorola radios (Planned to be purchased end of 2024). The Motorola radios have proven to have better reception/transmission capabilities in the field than their competitors. From the experience of numerous police agencies, the Motorola radios have shown to be more durable in regard to damage and the weather elements.

In 2025 the Westport Police Department will continue in our mission of being committed to the needs of the community's citizens and visitors and will work in partnership with its citizens to enforce the laws, promote peace, and build trust while treating all with respect, compassion and fairness. Through community partnerships and problem solving, it is our vision to take a unified stance against crime, violence, disorder and disregard for the law.

Wages and associated costs of personnel will be adjusted according to the CBA.

Capital Expenditure Request 2025 (Police Department is balanced for 2024):

7 Motorola APX Radios (In-Car): \$50,000

Motorola APX In-Car Radios: Motorola radios have proven to have better reception/transmission capabilities in the field than their competitors. From the experience of numerous police agencies, the Motorola radios have shown themselves to be more durable in regards to physical damage and the weather elements. Another benefit of the Motorola radios is that they have the ability to pick up the Washington State Patrol (WSP) radio dispatch frequency. Because WSP and GH911 run out of separate stations on separate frequencies, officers do not receive radio traffic from WSP on what they are transmitting on their operations. There have been numerous accounts where WSP troopers have asked for assistance, or have been in a pursuit, and Westport's officers were unable to receive the radio traffic. Currently, when Troopers ask for assistance or have a notification to relay, they announce it over the radio and then their dispatch calls our dispatch, who then relays the message to our officers over our

frequency; and vice versa when we need to reach WSP. It is a timely process that needs corrected.

3 Desktop computers/accessories: \$5,000

These funds are being set aside for future revamping of the department. The Sergeants will be moved to a separate office/area in the patrol room, and one of the computers will be allocated for that. The remaining funds will be reserved for a computer to be placed in the evidence vault for Spillman tracking purposes and equipment failure of current department systems/equipment. If none fails, the funds will remain available for the year 2026.

1 Alarm system for evidence vault: \$2,000

These funds are requested for the security of evidence that is stored in the evidence vault at WPD. Alarmed evidence rooms/vaults are standard practice in law enforcement for the purpose of ensuring there is no unauthorized entry into the secured areas. The proposed system will accomplish this by using an access panel to disarm the alarm system for authorized personnel only. This preserves the integrity of our evidence room to ensure cases that are reliant on evidence can continue to successful prosecution.

Police station maintenance and upkeep: \$7,000

These funds are requested for the upkeep, maintenance and additional upgrades of the police station while waiting for the finalization of the new location for the police department. There are several areas that need to be addressed in the future, such as Sally Port gates, aging entry locks on doors and general maintenance that occasionally fails, such as plumbing, electrical, structural and security.

IT support for Spillman/CJIS: \$6,000

Law enforcement has strict security standards that apply to sensitive information and their systems. Currently, there are several items that are not in compliance with CJIS (Criminal Justice Information System) standards. I am asking for these funds to allocate an IT associate for the department that will be specifically for these issues. The IT personnel will identify, address, and maintain the issues to ensure we are complying with these standards. The IT personnel will not be an employee of the department but will work through an MOU between the tech and the department.

Total Capital Expenditure Request Westport Police Department: \$70,000

Westport Water Department

Westport water provides potable water and fire flow capabilities for Westport and adjacent Grays Harbor County residents. The total number of water services provided is 1,784. The system water source is comprised of eight (8) ground water wells located on the peninsula and is exclusively rainwater recharge. An off-peninsula source is in the planning stage and has deeper wells in a semi-confined aquifer from upland hills. The distribution system consists of approximately thirty-six (36) miles of 4" and larger mains in a grid system to facilitate transmission to services and fire hydrants. The system adds development and internal main maintenance to enhance circulation and fire flow characteristics. Two one-million-gallon standpipes "float" on the system. The well systems are under the regulations of the Department of Ecology. The rest of the system is regulated by the Department of Health. The system and water quality are designed to remain in compliance with these State agencies as well as the United States Environmental Protection Agency.

In 2024, the water department completed many important projects aimed at continuing and improving the services they provide for the citizens of Westport. These accomplishments include:

- Replaced 77 existing service with new Allergra meters
- Completed 400 ft 6" Pvc on N. Forrest Street
- Decommissioned 2200 ft of 4" AC line on N. Forrest and reconnect 28 services
- Installed 23 Residential and Commercial services
- Installed 2 new fire hydrants.
- Rebuilt South Standpipe Out fall
- Rebuilt South Well Gravel binds
- Installed the new pumps and riser pipe in the two new wells at the South Well Office

The Water Department's 2025 goals include:

- Replace 10 outdated commercial meter
- Replace and or install 2 new hydrants
- Install Generator at NW2
- Complete Well Rehab project at Roberts Ranch
- Install Base Station and Repeater antennas for meter reading.
- Watermain Replacement on N. Montesano Street from Washington to the Airport
- Rate Study
- Purchase new truck

The expenditures associated with these goals are outlined below.

Capital Expenditure Request 2025 (Water Department is balanced for 2024):

Meter Reading Truck: \$55,000

The Water Department maintains a fleet of two pickup trucks and one service truck. One of the pickup trucks is now 14 years old and requires unbudgeted maintenance. Replacing this truck with a reliable unit is vital to keeping our department mission capable.

Roberts Ranch Rehabilitation: \$90,000

The Roberts Ranch well provides the cleanest source of water to the water system. The well was installed in 2001 and is beginning to exhibit iron and manganese, much as the North Well field this year. Rehabilitation on the well will ensure clean water from this source into the future, extending the life of the pumps, the well casing and the supply piping.

Meter Change Out Program: \$40,000

The City has been changing out meters for the last 10 years. This is vital, as older meters slow down and will not quantify all the water that passes through them. This means that the department loses revenue and has an increase in unaccounted for water. The residential meters have all been changed, and now we turn to the larger commercial meters.

Meter Ready Base Station: \$150,000

The new water meters in Westport have the capability to send the reads to a common base station and be read by City Hall staff. This allows admin staff to read most of the meters in the area, leaving only

the outlying meters to be read by vehicle. It also reduces the special reads required when a property changes hands, or with shutoff and standby requests.

Water Main Replacement: \$50,000

The City of Westport has old water mains that are made of asbestos cement (AC) and are undersized for the fire flow requirements of the area. Replacing these sections of pipe is vital for adequate flow, water quality and reliability.

Pipe Storage Area: \$30,000

The Water Department maintains a stock of various sizes of pipe for emergency repairs, hydrant installations and shorter extensions. The pipe is currently stored on the ground outside the shop, which takes up space and exposes the pipe to dirt, animals and UV light all of which degrades the quality of the pipe. A pipe storage area with racks and access will alleviate these problems.

Coat Shop Parking Lot: \$40,000

The paved area around the new shop requires a seal coat to keep the Pavement Condition Index.

New Reservoir Engineering Study: \$80,000

The storage tanks (standpipes) are what provide storage capacity and water pressure to the Westport water system. These tanks are nearing the end of their service life. This study will include engineering to seek options for rehab or replacement of the two standpipes in the system.

Total Capital Expenditure Request Westport Water Department: \$535,000

Westport Streets and Parks Department

The Westport Street Department consists of one maintenance supervisor and two full-time maintenance workers. The Parks Department consists of one maintenance worker supervised by the street superintendent. There is an additional full-time position that floats between the Street and Park Departments that has been unfunded the last few years.

The primary responsibility of the Westport Street Department is to maintain and preserve the portions of the City's infrastructure that include the following:

- 27 miles of roadway
- 39 miles of drainage ditch

Major duties of the department are as follows:

- Building Maintenance
- Daily maintenance of two public restroom facilities
- Drainage maintenance
- Garbage Disposal
- Maintain city's municipal airport
- Install & maintain various street signs and traffic control devices
- Maintain various city owned parking lots
- Roadkill removal

- Shoulders (mowing & grading)
- Special events set-up and clean-up
- Street painting
- Street repair & improvements
- Street sweeping

In addition to our routine maintenance responsibilities, the Streets and Parks Department has accomplished the following for 2024:

- New flagpole installed at All Veterans Memorial Park (replaced damaged pole)
- Tide gate replaced at the Airport
- New drainage installed on Neddie Rode Drive
- Purchased new truck
- New camera installed on viewing tower
- Repaired freeze damaged section of roadway on S. Broadway
- Repaired freeze damaged section of roadway on S. Hoquiam
- Street striping (contracted with WSDOT)
- Roof was replaced on Street Department equipment storage barn
- Roof replaced at the main restroom building on N. Nyhus
- North Forrest Street rehab project
- Phase 1 of power service relocation project at All Veterans Memorial Park
- Power service installed to concession stand at softball field
- Rebuilt handicap ramp railing at the Tackle Box
- Dump bed on Ford F-450 re-skinned
- Bullpen rehab at GAR Park
- Hired one new FTE employee and moved one current employee to ½ time

The Streets and Parks Department 2025 Goals Include:

- Pave or Chip seal
- Drainage improvements
- S. Aberdeen Street re-alignment
- CDL Training
- Purchase surplus vehicle from WWTP
- Street striping
- Parks Mower Replacement
- GAR Park Backstop Extension and Fence Modification
- Softball Field/Facilities Improvements
- Park Improvements (New grass, sprinkler system)
- IPEMA Engineered Wood Fiber for Playground
- Phase 2 Street of Flags Power/Lighting

The expenditures associated with these goals are outlined below.

Capital Expenditure Request 2025 (Streets and Parks is balanced for 2024):

Parks Mower Replacement: \$25,000

The current mower is six years old with 850 hours on the meter. The best practice is to replace at or before 1,000 hours in order for the machine to retain as much trade-in/resale value as possible.

GAR Park Backstop Extension and Fence Modification: \$8,000

The backstop extension is primarily for spectator safety. The fence modification is to match current industry standards for field size.

Softball Field/Facilities Improvements: \$8,000

The softball association has given the city a list of desired improvements that they would like to see implemented at the softball facility. These improvements will help further the City's goal of improving the facility for the girls' teams.

Park Improvement (new grass, sprinkler system): \$10,000

The City has received multiple requests to improve the grassy areas adjacent to the restrooms and toddler swing set due to the presence of sand burrs in these areas. This will improve the playability of these areas for kids.

IPEMA Engineered Wood Fiber for Playground: \$6,500

This item is necessary to maintain a safe play area around the BigToy playground equipment.

Phase 2 Street of Flags Power/Lighting: \$5,000

This will complete the relocation of power and the installation of lighting for safety and security purposes at All Veterans Memorial Park (Street of Flags).

Asphalt Paving and Chip Seal: \$100,000

This is a standard annual request for road improvements.

Drainage: \$50,000

This is a standard annual request for drainage improvements.

Street Equipment Mower, Truck Sweeper: \$20,000

This transfers funds to an equipment reserve fund to finance future equipment/vehicle purchases in the Street Department.

South Aberdeen Street Realignment: \$50,000

This project will move a portion of S. Aberdeen St. away from its current location (that is in close proximity to an embankment) in order to stabilize the roadway.

Surplus WWTP Vehicle: \$20,000

This request will facilitate the surplus/replacement of one of the department's older trucks and replace it with a newer one.

Street Stripping: \$10,000

This is an annual request to maintain street markings for the safety of the motoring public.

Total Capital Expenditure Request Westport Parks and Streets: \$312,500

Additional Budgetary Requests:

Seasonal Temporary Employee: \$10,000

This employee works two days a week from May through September and is responsible for maintenance and beautification of the flower planters in the Marina and other locations.

Seasonal Temporary Employee: \$17,500

This employee works five days a week from May through September to augment the Street/Parks Department workforce during the busy summer tourist season.

Total Westport Parks and Streets Requests: \$340,000

Westport Wastewater Treatment Facility

The Westport Wastewater Treatment Facility (WWTF) is responsible for the treatment of Westport's wastewater. The WWTF treats approximately 110 million gallons of water each year.

Capital Expenditure Request 2025 (WWTF Department is balanced for 2024):

Manhole Level and Replacement: \$50,000

There are several areas throughout the city where the street is has been lifted and or dropped around the sewer manholes causing either a dip or bump in the road surface that could cause problems for drivers. The manholes that are below grade have the potential to cause infiltration into the sewer. There are several manholes that need to be resealed to decrease the amount of infiltration.

Sewer Plant – Asphalt Addition, Sealing, and Striping: \$85,000

The asphalt surface has not been resealed in at least ten years and it is greatly needed. With the bigger trucks in its fleet, the department will be preventing damage to the grassy areas of the plant by adding asphalt in the turning areas. Additionally, the area around the compost building needs to be improved to increase the efficiency of moving material around.

RAS/WAS PLC Upgrade: \$100,000

The electronics that run the PLC programs have become outdated and are losing support for the programs and the ability to get replacement parts for these systems. These usually last five to ten years on average.

RAS Meter Conduit Replace/Rewire: \$50,000

The conduit that runs underground between the building has been compromised and is letting water into the wiring. It has led to one meter shorting out already. The replacement meter is ready to be installed after the water infiltration issue is corrected.

Replace RAS Pumps: \$60,000

These pumps are about thirty years old. The department was granted an emergency expenditure in 2023 for \$43,000.00 dollars to repair the pump. The availability of parts is very difficult, and pump technology has come a long way to increase efficiency and reliability of the equipment. The rebuild of

this pump took about 14 months to complete due to these issues. The plan is to replace the RAS pumps in 2025 and the WAS pumps in 2026.

Additional Service Vehicle: \$50,000

Through the vehicle replacement program, the department's fleet vehicles are replaced every six to eight years. The current truck, which is a 2017, will be surplus. The Street department will more than likely use the vehicle to replace some of their older vehicles.

Total Capital Expenditure Request Westport Sewer Department: \$395,000

Westport Municipal Court

In 2024, Westport welcomed Judge David Ladenburg to the bench. The Honorable Ladenburg comes to Westport after 20 years on the bench in Tacoma, Wahington, serving primarily in the domestic violence court. In addition, Westport also welcomed Jennifer Zorn as the new City Prosecutor. Ms. Zorn was formerly a Grays Harbor County Prosecutor and now shares her time between Westport and the City of Puyallup. It is the shared goal of Mr. Ladenburg and Ms. Zorn to modernize the Westport Municipal Court by moving to electronic records keeping and filing.

Comments: As we prepare to begin the 2025 year, I would like to applaud the following longtime city employees for their continued dedication to the city and their community:

1-5 years: Kobe Beck (Water); Casey Bradley (Sewer); Tom Fleckenstein (Code Enf. Officer); Jeremy Grove (PD); David Ladenburg (Judge); Skip Johnson (Water); Tyler Newmyer (PD); Kalvyn Scott (Sewer), Sharon Schandel (Finance Director); Jaden Kirschenman (Streets); Jennifer Zorn (Prosecuting Attorney); Melissa Newmyer (Admin); Kasey Grove (Police Clerk); Seth Anderson (Streets).

6-10 years: Todd Stephens (Water); Mark Davis (Building); Michelle Gooch (Admin); Dan Mathews (PD); Laura Wallace (Police Clerk)

11-15 years: Trevor Burnham (PD); Donald Ross (City Clerk); Jim Atkinson (Sewer)

16-20 years: Kevin Goodrich (City Administrator); Roger Hines (Sewer)

21-30 years: Mike Allton (Streets/Park); Wayne Hagen (City Attorney); Ben Quinby (Streets); Jason Barnum (Water)

31-40+ years: Charles Corbett (Streets); Cindy Cunningham (Court)

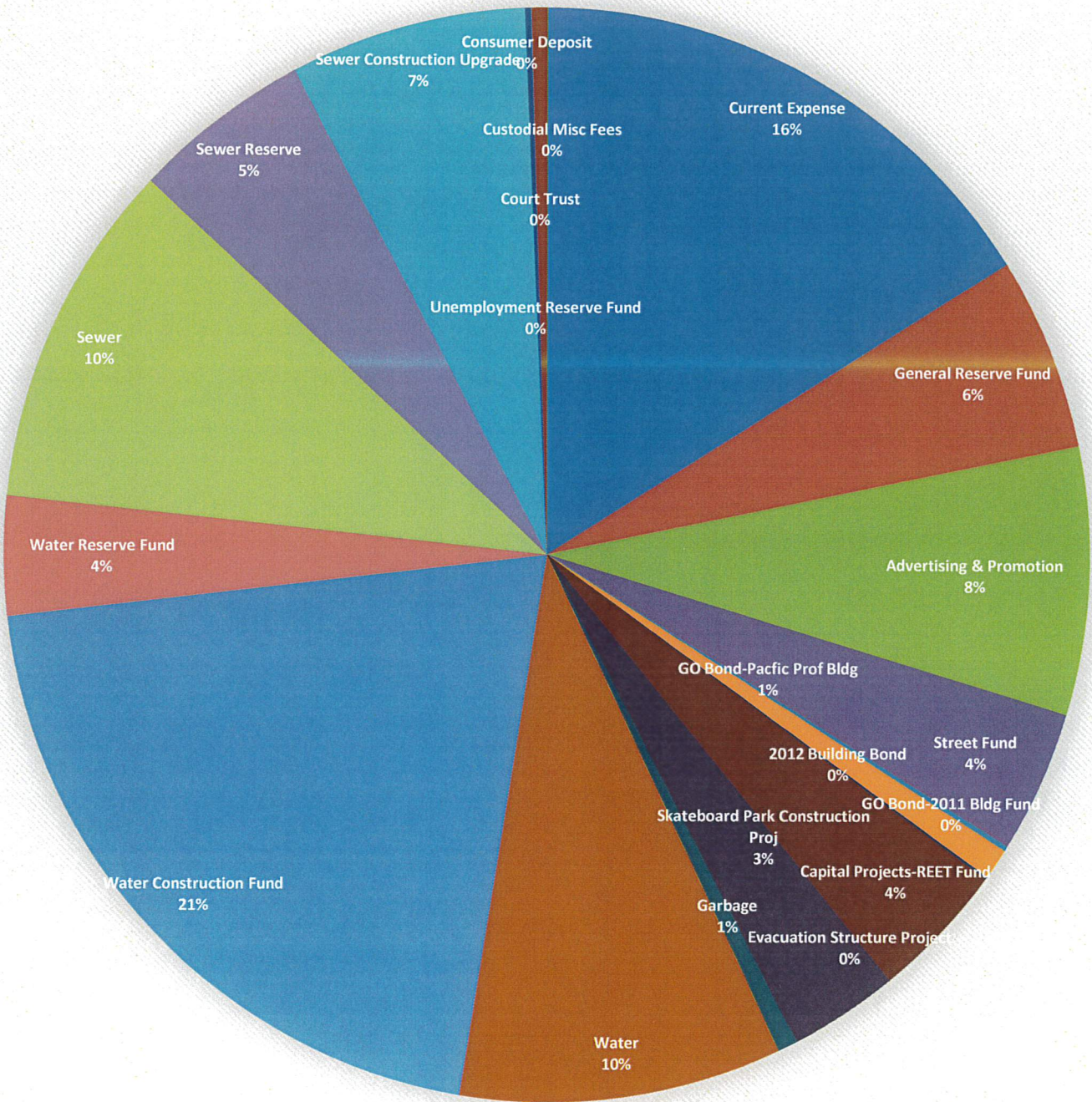
As presented, the attached budget reflects my commitment to financial responsibility and to a safe and sustainable Westport. I look forward to your input regarding the 2025 Budget.

Thank you,



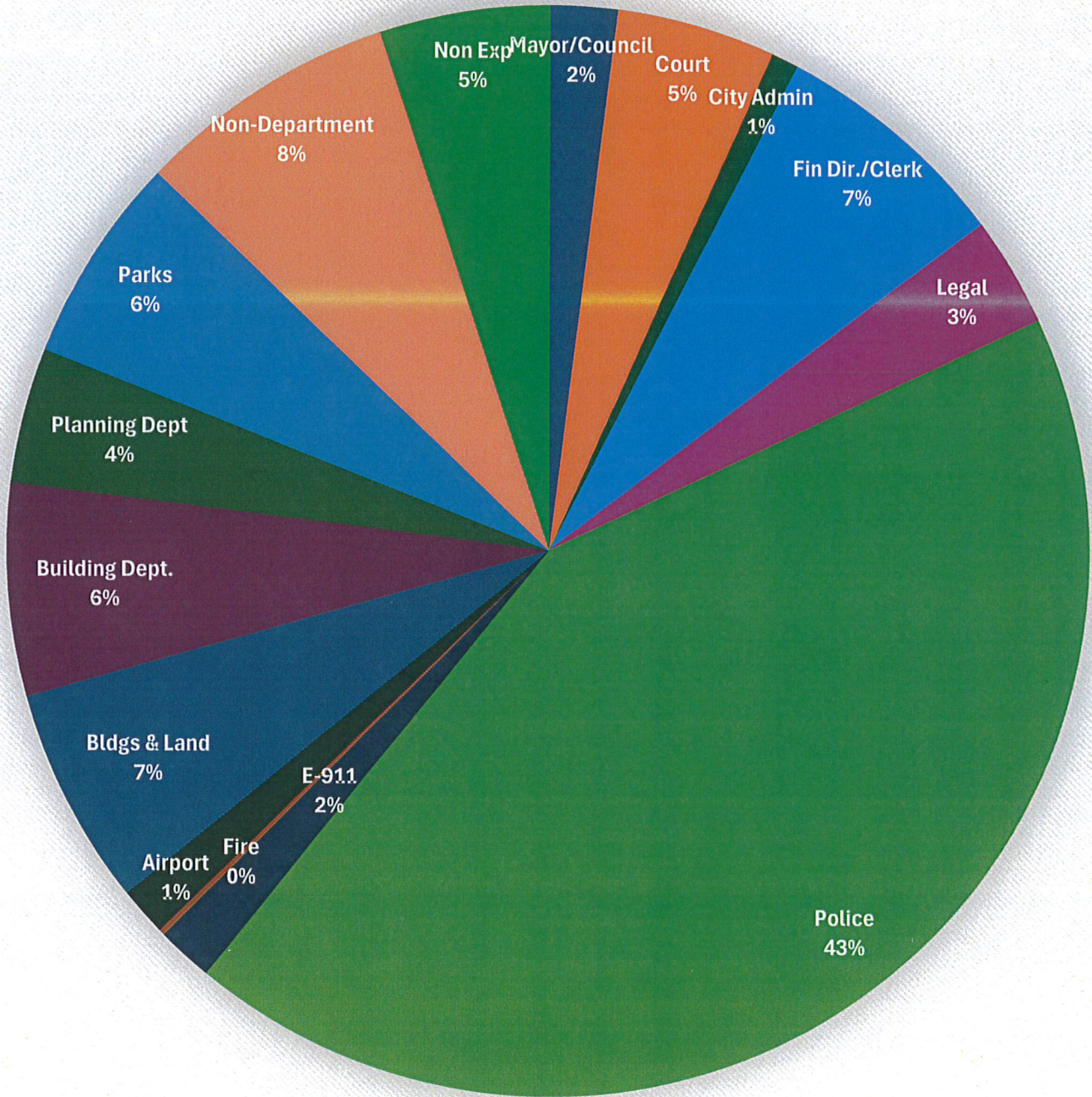
Mayor Edward Welter

2025 Expenditures All Funds



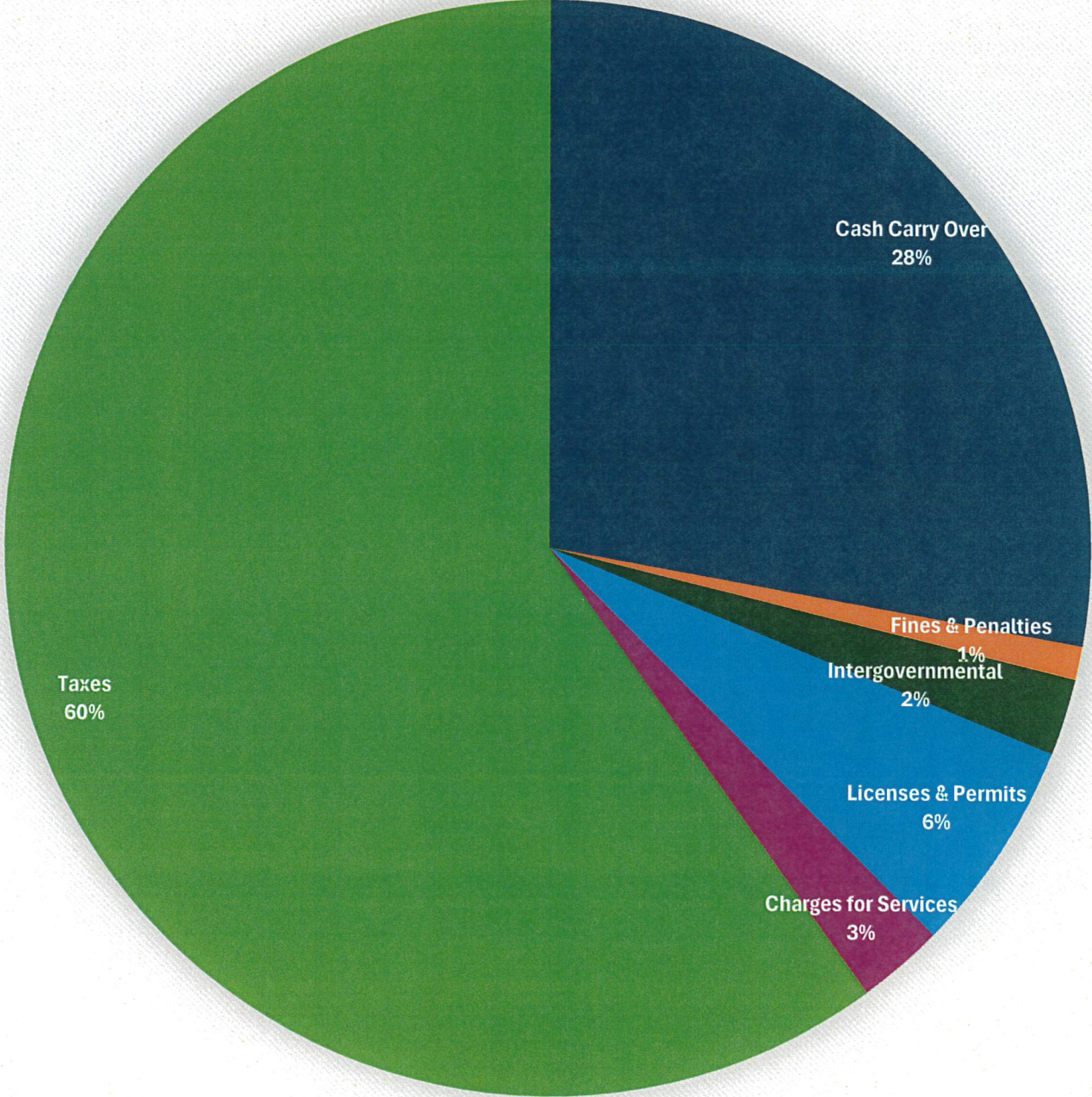
- | | | |
|-------------------------------------|------------------------------|--------------------------------|
| ■ Current Expense | ■ General Reserve Fund | ■ Advertising & Promotion |
| ■ Street Fund | ■ GO Bond-2011 Bldg Fund | ■ GO Bond-Pacfic Prof Bldg |
| ■ 2012 Building Bond | ■ Capital Projects-REET Fund | ■ Evacuation Structure Project |
| ■ Skateboard Park Construction Proj | ■ Garbage | ■ Water |
| ■ Water Construction Fund | ■ Water Reserve Fund | ■ Sewer |
| ■ Sewer Reserve | ■ Sewer Construction Upgrade | ■ Consumer Deposit |
| ■ Unemployment Reserve Fund | ■ Court Trust | ■ Custodial Misc Fees |

2025 General Fund Expenditures by Dept



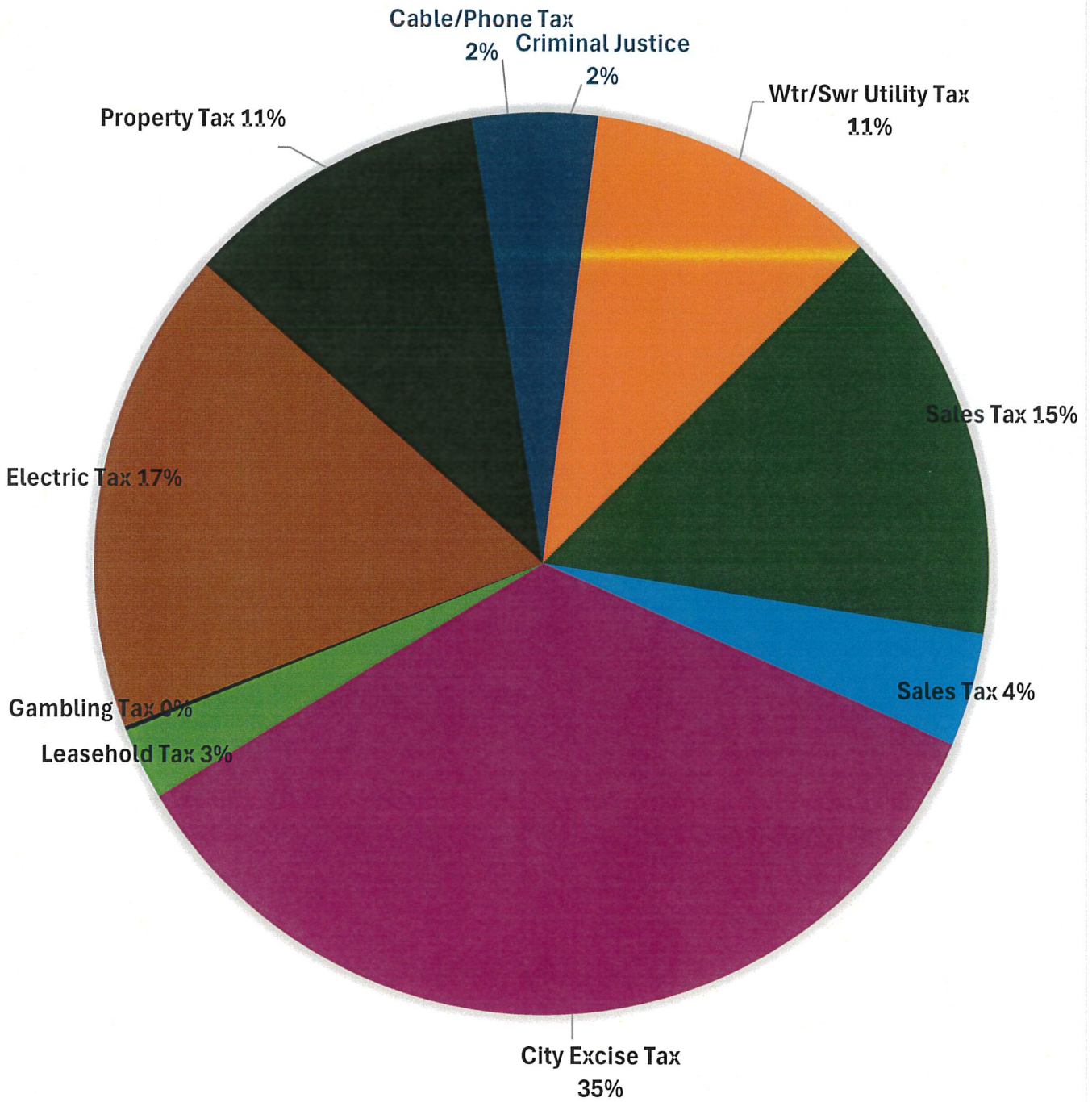
- | | | | | |
|------------------|-----------------|--------------|------------------|----------------|
| ■ Mayor/Council | ■ Court | ■ City Admin | ■ Fin Dir./Clerk | ■ Legal |
| ■ Police | ■ E-911 | ■ Fire | ■ Airport | ■ Bldgs & Land |
| ■ Building Dept. | ■ Planning Dept | ■ Parks | ■ Non-Department | ■ Non Exp |

2025 General Fund Revenue



- Cash Carry Over
- Fines & Penalties
- Intergovernmental
- Licenses & Permits
- Charges for Services
- Taxes

2025 TAX REVENUE





City of Westport

2025 ANNUAL BUDGET
SUMMARY
EXPENDITURES
ALL FUNDS

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
<u>GOVERNMENTAL FUNDS</u>					
010	CURRENT EXPENSE	4,047,961	3,550,319	2,448,597	3,688,777
015	GENERAL RESERVE FUND	960,320	1,084,065	53,748	1,313,232
110	ADV & PROMOTION	1,810,615	1,803,025	398,332	1,818,400
120	STREETS	1,159,226	895,781	655,304	970,343
230	11 GO BUILDING BOND	32,067	32,059	31,379	32,059
240	GO BOND-PAC. PROF BL	0	0	4,118,250	210,822
250	12 GO BUILDING BOND	17,854	17,853	17,852	17,853
310	REET FUND	787,488	709,000	0	937,000
350	EVACUATION STRUCTUR	4,401	0	0	0
360	SKATEBOARD PARK CON	0	0	5,901	750,000
500	UNEMPLOYMENT FUND	42,345	43,510	16,379	44,000
TOTAL GOVERNMENTAL FUNDS		8,862,277	8,135,612	7,745,742	9,782,486
<u>ENTERPRISE FUNDS</u>					
470	GARBAGE	128,996	133,250	9,164	133,250
480	WATER	2,352,972	1,967,820	1,523,038	2,205,807
484	WATER CONSTRUCTION	134,637	4,726,582	133,330	4,726,582
487	WATER RESERVE	984,748	1,050,629	0	810,682
490	SEWER	2,733,005	2,216,838	1,638,659	2,348,287
492	SEWER RESERVE	1,142,942	1,221,239	0	1,225,468
494	SEWER CONSTRUCTION	410,825	1,620,000	43,997	1,620,000
TOTAL ENTERPRISE FUNDS		7,888,125	12,936,358	3,348,188	13,070,076
<u>CONSUMER WATER DEPOSITS</u>					
499	Consumer Deposit Refunds	0	400	0	400
TOTAL CONSUMER DEPOSITS FUND		400	400	0	400
633	Court Trust Fund	82,864	101,500	51,421	111,000
634	State Misc. Fees	10,384	2,650	2,033	2,900
TOTAL CITY BUDGET		16,844,050	20,555,417	11,147,384	22,966,862



City of Westport

2025 ANNUAL BUDGET
SUMMARY REVENUES-EXPENDITURES
CURRENT EXPENSE FUND

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	Jan-Oct 2024	BUDGET 2025
010	CURRENT EXPENSE REVENUE				
308	Beginning Cash on Hand	1,067,736	800,000	1,179,726	884,370
308	Relief Funds Cash	61,238	51,238	41,831	41,831
308	Imprest Cash	13,034	13,218	12,507	11,507
311	Property Taxes	231,284	254,600	155,263	243,239
313	Sales & Use Tax	375,491	330,000	261,917	330,000
313	Sales & Use Tax (.3%)	99,196	90,000	72,297	90,000
313	Local Criminal Justice	48,897	45,000	35,567	44,000
316	Water/Sewer Tax	215,729	215,000	260,680	234,000
316	City Excise Tax	836,318	775,000	785,132	770,000
316	Electric Tax	388,867	390,000	315,538	385,000
316	TV Cable Tax	28,567	27,000	14,715	27,000
316	Telephone Tax	26,111	30,000	25,595	29,000
317	Leasehold Tax	71,091	55,000	50,072	57,000
317	Gambling Tax	3,583	3,000	7,673	4,000
320	Licenses & Permits	228,155	168,050	271,234	234,400
330	Intergovernmental	99,467	89,500	83,386	83,800
333	CARES/Relief Funds	0	0	6,242	0
337	WASPC/OJP	0	0		
340	Charges for Services	93,784	94,850	92,647	94,630
350	Fines & Penalties	45,599	50,200	31,553	36,200
360/370/390	Misc/Transfers/Reimb/Loans	106,897	68,663	106,916	88,800
380	Non-Revenue	5,824	0	0	0
TOTAL CURRENT EXPENSE FUND		4,046,868	3,550,319	3,810,491	3,688,777
010	CURRENT EXPENSE EXPENDITURES				
010/130	Mayor & Council	52,984	60,485	45,805	73,830
020	Court	135,420	153,905	111,903	175,152
035	City Administrator	21,593	29,920	20,977	29,810
040	Clerk-Treasurer	159,389	302,935	195,845	264,451
050	Legal	83,309	101,200	89,410	120,500
060	Police	1,293,061	1,395,635	1,012,232	1,581,350
061	Communications (Dispatching)	57,302	60,000	27,337	62,000
070	Fire	5,920	6,000	7,857	6,300
090	Airport	47,966	55,100	12,575	53,675
100	Buildings & Lands / Library	146,242	238,688	105,157	238,800
100	Building Dept.	201,328	223,370	166,485	232,450
100	Planning Dept	82,989	79,695	93,036	148,350
110	Parks	134,167	159,220	149,169	227,050
120	PW Director-General	0	0	0	0
120	Non-Department	392,219	496,066	410,807	287,059
130	Non Exp/Ending Cash	0	188,100	0	188,000
TOTAL EXPENDITURES		2,813,889	3,550,319	2,448,595	3,688,777



City of Westport

2025 ANNUAL BUDGET

General Fund Expenditures

Mayor and Council

MAYOR AND CITY COUNCIL

The City of Westport operates under the Mayor-Council form of government. This form of government provides for a Mayor and five City Council positions. The Mayor is the Chief Executive and Administrative Officer of the City. He is responsible for carrying out the policies of the Council and is over all City staff.

The City Council is the Legislative branch of the City of Westport. The Council consists of five members who are elected to serve four-year terms at large, that is, representing all who live in the City.

The City Council has two regular evening meetings every month. They are the 2nd and last Mondays of the month beginning at 7:00 p.m. In 2015, there was a third meeting added that is held the 3rd Thursday at 1:00 p.m.

The Council exercises legislative authority by passing ordinances, approving contracts and agreements, and approving the annual budget.

Performance Measures

	2021	2022	2023	2024
Regular Meetings	35	34	36	
Special Meetings	0	0	1	
Public Hearings	16	7	18	
Ordinances Adopted	21	8	13	
Resolutions Adopted	15	10	9	

Expenditure Summary					
010-010	Council	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget
	Salaries/Benefits	34,499	36,360	30,835	47,830
	Supplies	255	300	31	200
	Travel & Convention/Misc	1,397	3,750	1,554	2,500
	Advertising (Ord/PH)	1,226	1,500	1,096	1,500
	Total Expenditures	37,378	41,910	33,516	52,030

Expenditure Summary					
010-030	Mayor	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget
	Salaries/Benefits	14,062	14,425	10,236	18,300
	Supplies/Comm	1,138	2,400	751	1,500
	Travel & Convention	408	1,750	1,301	2,000
	Total Expenditures	15,608	18,575	12,288	21,800



WESTPORT MUNICIPAL COURT

Position Classification	2022	2023	2024	2025
Judge	1	1	1	1
Court Clerk	1	1	1	1
Prosecuting Attorney	1	1	1	1
Indigent Attorney	1	1	1	1

Measurements	2021	2022	2023	2024
Citations Issued	490	413	226	
Total Revenue	81597	52214	44950	
Credit Card Revenue	26063	18070	13480	
Cases Closed	510	420	394	
Parking Citations	58/4200	22/1485	35/1875	
Indigent Defense Appointments	96	73	69	

Expenditure Summary					
010-020	Judicial-Police Court	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget
	Salaries/Benefits	119,812	131,855	92,390	144,552
	Supplies	3,899	3,500	1,826	3,500
	Professional Services	1,740	2,500	1,466	2,000
	Other Services	9,969	22,550	16,221	25,100
	Equipment	0	0	0	0
	Total Expenditures	135,420	160,405	111,903	175,152



City of Westport

2025 ANNUAL BUDGET

General Fund

City Administrator

CITY ADMINISTRATOR

The City Administrator oversees operations of the City including Public Works, Water and Sewer Utilities, Streets and Parks, Police Department, Building and Code Enforcement, and Planning. Additionally, the Administrator works with City Staff and reports to the Mayor and Council on policy, financial, and human resource issues.

Several staffing changes took place in 2024 including the retirement of Clerk-Treasurer Margo Tackett. This provided opportunity for the City to grow the position into two separate jobs... Finance Director and City Clerk. We also added a Utility Clerk to our staff. The Public Works Departments are fully staffed and provide 24/7 coverage for the community. We have also onboarded our new Police Chief as of November 1, 2024.

A variety of projects and initiatives were completed in 2024. In the Streets and Parks Department we saw improvements to GAR, Dorland and Harms facilities. Roofing projects were finished at the Street Department Maintenance Facility and Public Restroom #2. Improvements and repairs were made to Stormwater System Neddie Rose Drive and the Airport. Repairs to S. Broadway storm damage was done with reimbursement from FEMA PA. The North Forest Reconstruction Project, funded through a grant from the Transportation Improvement Board.

Sewer Department projects included replacement of the Standby Generator at PS#3, a manhole replacement and lining project to mitigate I&I, upgrades to the Biosolids Operation and installation of security cameras at the WWTP. On the Water side several water mains and water service lines were replaced throughout the city, and the water meter replacement program continues. The second phase of the South Well Deep Well Project is underway and equipping of the wells has begun. The department also took possession of the new service truck.

Looking ahead to 2025 we will strive to complete ongoing projects. The Sewer Lift Station 4 & 5 Upgrade Project grant award from the Public Works Board will fund upgrades to these lift stations in the sanitary sewer collection system include new pumps, piping and control & telemetry.

The South Well Project, which was funded by USDA Rural Development, is planned for completion in first quarter of 2025. This project will provide additional capacity to the system. The Water Meter Replacement Program is ongoing, as are upgrades to aging water mains.

In Streets and Parks we will continue to pursue funding for street, sidewalk, accessibility, recreation and stormwater improvement projects while continuing to maintain our existing inventory of assets.

Grant funding was awarded by the Department of Ecology for a Stormwater Assessment and Comprehensive Flood Hazard Mitigation Plan. This project is scheduled for completion in 2025. Ecology also awarded the City Integrated Planning Grant Funds for environmental review and cleanup/re-use planning for the City owned property at the east end of Pacific Ave., and the Street Department Maintenance Yard.

The 2020 FEMA BRIC Grant was awarded to the City to construct a Tsunami Vertical Evacuation structure and we anticipate final design and construction in 2025.



City of Westport

2025 ANNUAL BUDGET

General Fund

City Administrator

The City is constantly looking ahead for ways to provide safe and accessible facilities, equitable and affordable services, and maintain our current infrastructure so Westport continues to be a community where people want to work, live and play.

Expenditure Summary

010-035	City Administrator	2023 Actual	2024 Budget	Jan – Oct 2024	2025 Budget
	Salaries/Benefits	20,481	26,320	17,753	26,710
	Other Charges & Services	1,112	3,600	3,224	3,100
	Total Expenditures	21,593	29,920	20,977	29,810

Performance Measures

Description	2022	2023	2024
Public Works Projects Commenced/Completed	4/2	1/2	3/3
Number of State/Federal Projects Commenced/Completed	6/5	0/1	1/1
Number/Value of Public Works Grants awarded (In \$1,000's)	2/2.3M	3/16.4M	4/960K



City of Westport	2025 ANNUAL BUDGET
General Fund Expenditures	Finance Director/City Clerk

FINANCE DIRECTOR/CITY CLERK

Position Classification	2021	2022	2023	2024	2025
Clerk-Treasurer / Fin. Dir	1	1	1	1	1
Deputy Clerk / Clerk	1	1	1	1	1
Accounting Clerk	0	0	0	0	1
Administrative Assistant	.5	.5	.5	.5	.5

Measurements	2021	2022	2023	2024
Liens Filed	0	2	0	TBD
Business Licenses DOR BLS	570	683	854	TBD
Special Event Permits	10	14	13	TBD

Expenditure Summary					
010-040	Finance Director / City Clerk	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget
	Salaries/Benefits	145,958	289,360	185,525	247,051
	Supplies	897	1,500	453	1,500
	Other Services	12,533	14,575	9,867	15,900
	Total Expenditures	159,388	305,435	195,845	264,451



LEGAL

This department is used for the City Attorney fees and other litigation legal fees. Since virtual meetings have evolved, the City Attorney attends the first and last regular Council meetings a month and upon Council direction will attend others. The indigent defense costs were included in this department beginning in 2015.

	Expenditure Summary				
010-050	Legal	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget
	City Atty-Salary/Benefits	63,969	68,200	71,998	70,500
	Prosecuting Attorney	0	0	0	19,000
	Prof Serv-Indigent Atty	15,600	20,000	14,500	20,000
	Indigent legal costs	3,740	10,000	2,912	10,000
	Other legal expenses	0	3,000	0	1,000
	Total Expenditures	83,309	101,200	89,410	120,500



City of Westport

2025 ANNUAL BUDGET

General Fund

Police Department

POLICE DEPARTMENT

<i>Part One Crime</i>	2022	2023	2024 Oct
Homicide	0	0	0
Sex Offenses	2	2	0
Robbery	1	0	0
Assault	34	38	17
Burglary	24	6	14
Theft	85	40	33
Vehicle Theft	11	1	7
Total	157	87	71

Expenditure Summary					
010-060	Law Enforcement-Admin	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget*
521-10	Salaries/Benefits	234,211	291,835	217,653	323,512
	Supplies	1,949	2,100	1,583	7,700
	Professional Services	13,668	18,750	14,990	30,750
	Prof Services-Animal Control	115	1500	369	500
	Other Services	6,534	11,250	5,666	10,450
	Building Maint. / Safety		2,500	1,361	10,000
	Total Expenditures	256,477	327,935	241,622	382,912

Expenditure Summary					
010-060	Law Enforcement-Patrols	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget*
521-20	Salaries/Benefits	822,832	832,475	650,469	917,300
	Supplies/Fuel	40,475	39,500	27,313	46,500
	Professional Services	5,313	10,000	3,619	10,000
	Jail/Medical costs	2,684	7,500	477	7,500
	Other Services	42,738	40,350	27,688	45,350
	Crime Prevention (Inc NNO)	3,786	1,250	720	950
	Police Reserve Program	4	6,700	249	6,450
	Training (incl supplies)	13,004	19,500	5,468	21,700
	Capital Outlay	32,688	40,100	32,688	32,688
	Capital Expenditure	23,059	21,525	21,919	60,000
	Transfer to Reserve	50,000	50,000	0	50,000
	Total Expenditures	1,036,583	1,068,900	770,610	1,198,438

Total Police Dept Expenditure 1,293,060 1,396,835 1,012,232 1,581,350

2025 Cap Exp: Motorola Radios - \$50,000



City of Westport

2025 ANNUAL BUDGET

General Fund Expenditures

Communications

COMMUNICATIONS

This department is to pay the City's contribution to the Emergency 911 Communications Center (Center). The Center provides dispatching services for our police, and public works emergency services.

In 2003, the GH County tax payers approved a .01% sales tax initiative for Emergency Communications Funding to be collected in 2004 and beyond. E-911 Board passed part of this income onto the local municipalities, therefore, lowering the annual contributions for dispatching services. However, the contributions have been increasing steadily throughout the years.

	Expenditure Summary				
010-061	Communications	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget
	Contractual Services	57,302	60,000	27,337	62,000
	Total Expenditures	57,302	60,000	27,337	62,000



City of Westport

2025 ANNUAL BUDGET

General Fund

Fire Department

REGIONAL FIRE AUTHORITY

The voters approved establishing the South Beach Regional Fire Authority (SB RFA) in August, 2017, which included the City of Westport Fire Dept, therefore the fire response to its citizens is now within the authority of the SB RFA.

A Bond payment was paid off in 2021. The City is required to pay for the RFA Levy which is included in the below graph. All Funds are assessed the rate based on the A.V. of property.

	Expenditure Summary				
010-070	Fire Control	2023 Actual	2024 Budget	JAN-OCT 2024	2025 Budget
	SB RFA-Levy	5,920	6,000	5,777	6,300
	Firewise Project	0	0	2,080	0
	Total Expenditures	5,920	6,000	7,857	6,300



City of Westport

2025 ANNUAL BUDGET

General Fund

Airport

AIRPORT

The airport is maintained by the street department. It was originally built as a grass field, which was only open during the summer as it flooded during the winter season. In 1991 the airport was raised and chip sealed for year around use. The runway is 2,380 feet long. There are open parking tie-downs to be used at one's own risk.

In 2007, the City adopted a final Airport Layout Plan, which was also approved by the State. The plan includes a capital improvement program for the next 20 years. The plan identified nine projects, three to be funded by private developers and 6 to be accomplished by the City for the period 2008 - 2011. The City completed the three major projects including the installation of a rotating beacon, the removal of trees and brush and the marking of fixed obstructions over the last two years. A review and update of the land use regulations, completing a wind study, and the completion of environmental studies and a preliminary design for runway improvements have been moved to the next period (2012 - 2018) due to the lack of available state funding. There are 13 additional projects proposed for this period related to the planned runway extension project. Because of the economic downturn, that project may not be completed as scheduled.

In 2018, the City purchased a hangar building that was built privately and the City leased the section of property at the airport that the building was built on.

Measurements

Description	2022	2023	2024
Runway Condition Inspections Completed	12	12	
Value of Capital Improvements Completed	0	0	
Value of Grants Obtained	0	0	

Expenditure Summary					
010-090	Airport	2023 Actual	2024 Budget	2023 Jan-Aug	2025 Budget
	Salaries/Benefits	5,518	8,600	4,854	7,550
	Supplies	2,350	3,250	132	3,250
	Other Services	10,098	13,250	7,589	12,875
	Prof Services	0	0		
	Reserve Transfer	30,000	30,000	0	30,000
	Total Expenditures	47,966	55,100	12,575	53,675

2025 Budget Item:



City of Westport

2025 ANNUAL BUDGET

General Fund

Buildings & Lands

BUILDINGS & LANDS

The Buildings & Lands budget is used to fund the City's buildings, structures, labor for such facilities and property to be maintained and repaired that are not a portion of the enterprise funds. This includes but is not limited to the City Hall, Library, and Council Chambers building.

Expenditure Summary					
010-100	Buildings & Land	2023 Actual	2024 Budget	2024 Jan-Oct	2025 Budget
	Salaries/Ben	56,725	93,150	45,164	105,000
	Supplies	3,766	6,500	6,414	6,800
	Landscaping supplies/flowers	1,388	3,250	3,235	3,700
	Prof Serv-City Hall Security	1,520	1,850	934	2,300
	Professional services	33,746	60,000	26,379	50,000
	Other Services	38,557	63,338	23,031	60,200
	Library costs	10,540	10,600	6,277	10,800
	City Hall Reader Board	0	0		
	Total Expenditures	146,242	238,688	111,434	238,800



BUILDING SERVICES

The Westport Building Services Division’s primary function is to serve the public by administering the various international codes as adopted by the City of Westport. The international codes ensure the public with minimum structural, fire & life safety standards that are intended to safeguard loss of life or limb, health, property, and the public welfare.

In order to administer these codes it is necessary to require the citizens of Westport to obtain permits for a variety of construction related activities and or projects. The following is a compilation of services the Building Services Division provides:

1. Permitting
2. Plan review
3. Inspections
4. Land Use enforcement and permitting
5. Citizen Action Request Investigation and Enforcement
6. Code Enforcement duties

Permits Issued 2023/2024

Permit Type	2023 Issued	Improvement Valuation 2023	2024 Issued	Improvement Valuation 2024
Single Family (inc garages/carports)	36	8,464,500		
SF Additions & Alterations	43	600,400		
Multi-Family, New	0	-		
Commercial, New	1	200,000		
Commercial Additions & Alterations	23	827,800		
Signs	2	5,000		
Demolitions	3	-		
Grading/Clearing	17	-		
Total	125	10,097,700		

Expenditure Summary					
010-100	Building Dept.	2023 Actual	2024 Budget	2024 Jan-Oct	2025 Budget
	Salaries/Ben	191,196	213,670	157,848	220,150
	Supplies	1,648	2,600	2,663	4,500
	Other Services	8,484	7,900	5974	7,800
	Capital Outlay	0	0		
	Total Expenditures	201,328	224,170	166,485	232,450



City of Westport
General Fund

2025 ANNUAL BUDGET
Planning Dept.

PLANNING ADMINISTRATION

The Westport Planning Department was established in November of 2001 in response to increasing state-mandated planning obligations. The department provides current and long-range planning services to developers, public agencies, and the general public. The Westport Planning Department also provides staff-level planning services for the Planning Commission and City Council.

The Westport Planning Department provides land use permit review and coordination for numerous city land use permits and approvals including, conditional use permits, variances, boundary line adjustments, shoreline permits, subdivision applications, and site plan review. Additionally, the department administers the State Environmental Policy Act and the City's zoning code.

Beginning in 2016 the City Administrator/PW Director and Building Official are performing these duties.

Expenditure Summary					
010-100	Planning Dept	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget
	Salaries/Benefits	30,408	36,345	37,256	35,100
	Supplies	0	500	0	500
	Other Charges & Services	2,539	2,750	1,999	2,750
	Regional Planning (COG)	10,032	10,100	10,333	15,000
	Prof Serv-Planning	7,136	5,000	23,522	20,000
	Prof Serv-SMP/CAO	27,606	0	0	0
	Prof Serv-Golf Course	5,268	50,000	13,648	50,000
	Prof Serv-Env Assess	0	20,000	0	0
	Economic Development	0	25,000	0	25,000
	Total Expenditures	82,989	149,695	86,758	148,350



City of Westport

2025 ANNUAL BUDGET

General Fund

Parks Dept.

PARKS DEPARTMENT

Expenditure Summary					
010-576	Park	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget
	Salaries/Benefits	89,080	98,320	99,303	109,700
	Supplies/Fuel	11,687	19,500	13,006	18,850
	Other Services	14,102	25,000	26,640	34,000
	Trail maintenance	2,127	3,000	782	2,500
	Maint of Park facilities	2,264	1,500	1,088	1,500
	Street of Flags-R&M/Bulkhead	3,768	10,500	6,676	8,000
	Equipment	8,638	6,400	1,213	32,000
	GAR & Park Improvements	0	0	459.65	18,000
	Transf to Mower reserve	2,500	2,500	0	2,500
	Total Expenditures	134,166	166,720	149,168	227,050

2025 Capital Projects: GAR Park backstop extension and fence modification \$8,000; IPEMA Engineered Wood Fiber for Playground \$6,500; Park improvements - new grass and sprinkler system \$10,000; Mower Replacement \$25,000.



NON-DEPARTMENT

This department is used to account for areas that do not belong to any other specific general fund department.

	Expenditure Summary	2023 Actual	2024 Budget	Jan-Oct 2024	2025 Budget
	Transfers:	34,400	29,000	0	34,000
	Current Exp Reserve	0	0	0	0
	Vertical Evacuation Fund	4,400	0	0	0
	230 2011 Bond Fund	32,067	32,059	15,400	32,059
	250 Bldg Bond Fund	17,854	17,853	8,950	0
	IT Website/Risk Management	3,493	5,095	3,748	0
	Air Pollution	1,938	2,084	2,399	3,000
	Health	661	675	495	750
	Office & Operating	9,535	11,000	11,464	13,000
	Professional Services	56,964	70,000	53,460	80,400
	Postage/Comm/Utilities	8,459	6,000	10,560	8,000
	Insurance	83,695	104,600	96,724	102,000
	Repair & Maintenance	0	0	7	0
	Misc./Dues	12,581	7,500	5,717	8,000
	Copier/Postage Equip & Maint	4,667	4,600	3,398	5,300
	Leasehold Tax	0	500	1,290	550
	Capital Exp	124,575	221,000	197,195	0
	Ending Net Cash	0	0	0	0
	Total Expenditures	395,289	511,666	410,807	287,059



City of Westport

2025 ANNUAL BUDGET

SUMMARY REVENUES & EXPENDITURES

GENERAL RESERVE FUND

This accounts for the Reserve Fund accounts for the General Fund reserves. The City Council has established Current Expense reserves for general use. In 2006, the Council established a Park Reserve to be used specifically for the Pacific Ave. park construction or as deemed necessary by Council. The Cohasset Drainage is a cash guarantee for the drainage requirement in the development. The City has established reserves accepting donations for the Skateboard Park Project and Fisherman's Memorial.

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
015	GENERAL RESERVE REVENUE				
308	Beg Current Expense	436,573	429,500	436,573	399,594
308	Property Sale	54,006	54,005	54,006	54,006
308	Beg Police Reserve	91,296	141,300	141,296	241,300
308	Airport ALP Beg Cash	30,000	60,000	60,000	90,000
308	Drainage Easement-Cohasset	10,000	10,000	10,000	10,000
308	Street Reserve	101,148	101,150	111,148	121,000
308	Pacific Ave Park Reserve	61,113	61,110	61,113	61,000
308	Park Reserve-Equipment	15,000	15,000	15,000	15,000
308	Park Mower Reserve	0	2,500	2,500	5,000
308	Fisherman's Memorial Beg Cash	0	30,000	30,000	30,000
308	Skateboard Park Beg Cash	11,000	33,000	38,684	38,684
367	Skateboard Park Donations	27,684	0	84,148	84,148
367	Fisherman's Memorial Donations	30,000	0	5,000	0
387	Park Reserve – Pac Ave Transf	0	0	0	61,000
397	Current Expense Transfers In	34,400	44,000	0	0
397	Police Reserve Transf	50,000	50,000	0	50,000
397	ALP Transf	30,000	30,000	0	30,000
397	Street Equipment Reserve	0	0	0	0
397	Park Reserve	20,000	20,000	0	20,000
397	Park Mower	2,500	2,500	0	2,500
	TOTAL GENERAL RESERVE	960,320	1,084,065	1,049,468	1,313,232
015	GENERAL RESERVE EXPENDITURES				
	Current Expense Res. Bal	436,573	447,500	0	442,995
	Property Sale/Purch, Bal	54,006	54,005	0	54,005
	CE Vehicle Replacement	0	20,000	0	2,500
	CE Computer Replacement	0	6,000	0	6,000
	Skateboard Proj Transf	0	48,000	53,684	0
	Fisherman's Memorial Bal	30,000	30,000	64	30,000
	Police Reserves	141,296	191,300	0	241,300
	Street Dept. Reserve	111,149	121,150	0	140,000
	Park Reserve	61,113	61,110	0	61,100
	Park Equip Res	15,000	0	0	15,000
	Mower Equip Res	2,500	5,000	0	7,500
	Drainage Easement-Cohasset	10,000	10,000	0	10,000
	Airport Layout Plan (ALP)	60,000	90,000	0	180,000
	Skateboard Park ending bal	38,683	0	0	122,832
	TOTAL GENERAL RESERVE	960,032	1,084,065	53,684	1,313,232



City of Westport

2025 ANNUAL BUDGET

SUMMARY REVENUES & EXPENDITURES ADVERTISING & PROMOTION FUND

This fund was created by Ordinance #767 in 1985 and amended by Ordinance #1117 in 1997. The tax is collected for the sale of or charge made for furnishing of lodging. The occupancy of real property for a continuous period of one month or more is presumed to be a rental or lease of real property rather than a sale of lodging and therefore not subject to the tax. All taxes collected are for the purpose of paying for advertising, publicizing, or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion. In 2004, ordinance 1346 was adopted which officially established the Local Tourism Advisory Committee.

The City purchased the property located at 2681 N Westhaven Dr. and an event tent for the purpose of attracting more tourism through events and use of the facilities. The tent was sold in 2021 as it wasn't used/rented as much as it was originally thought. In 2021, the building was leased as a retail shop.

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	Jan-Oct 2024	BUDGET 2025
110 ADVERTISING & PROMOTION REVENUE					
308	Beginning Cash on Hand	1,098,761	1,200,000	1,319,488.19	1,150,000
313	Hotel/Motel Tax	624,010	550,000	449,175	590,600
362	Lease-Rental Income	27,105	30,000	21,786	30,000
367	Gifts, Donations, Private Grants	10,000	0	0	0
369	Interest/Reimb/Misc	45,239	21,025	41,323.89	45,800
369	CD Yield Credit	5,500	0	0	0
386	Deposits	0	2,000	0	2000
TOTAL ADVERTISING & PROMOTION		1,810,615	1,803,025	1,831,773	1,818,400
110 ADVERTISING & PROMOTION EXPENDITURES					
	Salaries & Benefits	75,733	72,400	81,259	81,400
	Contractual Services-Museum	37,535	37,200	31,335	37,200
	Contractual Services-Misc	0	0	0	0
	Advertising	244,687	335,000	232,732	337,000
	Tower Cam Expenses	5,649	8,000	6,208	10,000
	Professional Serv	3,088	5,000	5,142	5,000
	Misc./Leasehold Tax	4,414	4,275	2,573	5,850
	Restroom Supplies/Maint	4,493	14,000	8,009	14,300
	Museum-Building Repairs	115,148	55,150	27,188	55,650
	Westhaven Property R&M	380	20,000	3,886	20,000
	Ending Balance/Deposits	1,319,488	1,252,000	0	1,252,000
TOTAL ADVERTISING & PROMOTION		1,810,615	1,803,025	398,332	1,818,400



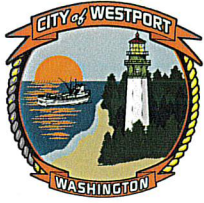
City of Westport

2025 ANNUAL BUDGET

SUMMARY REVENUES & EXPENDITURES

STREET FUND

ACCOUNT DESCRIPTION	ACTUAL 2023	BUDGET 2024	Jan-Oct 2024	BUDGET 2025
120 STREET REVENUE				
308 Relief Funds Beg Cash	102,131	102,131	101,131	102,131
308 Beginning Cash on Hand	320,609	461,775	463,918	197,400
311 Property Taxes	130,073	135,000	87,941	130,100
313 Sales & Use (Retail) Tax	375,491	325,000	261,917	375,500
321 Right of Way Franchise Fee	91,677	93,100	89,713	93,040
322 Right of Way Permits	2,550	2,750	2,250	2,372
334 TIB Grant / Flood Control Grant	50,197	830,55	50,954	0
333 CARES/Relief Funds	0	0	0	0
333 FEMA	0	0	8,394	0
336 Fuel Taxes	39,193	42,000	28,116	39,000
360 Miscellaneous/Int	38,597	20,800	27,400	30,800
360 Burn Site Fees	0	0	0	0
369 Sale of Surplus	8,707	0	9,227	0
397 Transfers	0	0	0	0
TOTAL STREET FUND	1,159,225	2,013,111	1,130,961	970,343
120 STREET EXPENDITURES				
Salaries/Benefits	292,107	368,797	244,399	338,581
Roadway/Roadside Maint	43,959	166,250	41,229	205,750
Drainage/Sidewalk Maint	11,717	17,500	1,110	13,131
Street Lights/Traffic Control	70,679	64,000	33,721	60,000
Parking Maint	4,174	12,500	3,919	10,000
Street Cleaning	5,447	10,000	1,792	10,100
Administration	32,540	66,900	39,469	65,650
COVID/Relief Exp	102,132	0	0	102,131
Equipment	37,740	37,000	36,664	20,000
Capital Outlay-Repair & Maint				
Prof Services-N Forrest	65,108	24,900	92,431	0
Construction N Forrest	0	618,430	10,411	0
Drainage	0	329,133	58,659	50,000
Loan Pmt Tractor	10,704	10,691	10,691	0
Transfers	20,000	122,010	0	20,000
Bldg Repair	0	90,000	80,809	0
Ending Balance	462,918	75,000	0	75,000
TOTAL STREET FUND	1,159,225	2,013,111	655,304	970,343
2025 Capital Proj-Chipseal-100,000; Misc Drainage-50,000; Add'l seasonal employee 17,500; Aberdeen realign-50,000				



City of Westport SUMMARY REVENUES & EXPENDITURES	2025 ANNUAL BUDGET GO BONDS
---------------------------------------------------------------------------	--------------------------------------------------

Fund 230 is used to account for bond debt incurred by the City in 2011. This bond was used to purchase the building at 604 N Montesano St. It will be paid off in 2026.

Fund 250 is used to account for bond debit incurred by the City in 2012. The bond was used to upgrade the 604 N Montesano building for City Hall and Court and renovated the 740 N Montesano building to house the Police Dept. It will be paid off in 2028.

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
<u>230 11 BLDG - GO BOND REVENUE</u>					
308	Beginning Cash on Hand	0	0	0	0
397	Transfer	32,067	32,059	15,400	32,059
TOTAL REVENUE		32,067	32,059	15,400	32,059
<u>230 11 BLDG – GO BOND EXPENDITURES</u>					
	Ending Net Cash	0	0	0	0
	Principal	27,324	28,690	28,007	28,690
	Interest	4,743	3,369	3,372	3,369
TOTAL EXPENDITURES		32,067	32,059	31,379	32,059
<u>250 12 BLDG GO BOND REVENUE</u>					
308	Beginning Cash on Hand	0	0	2.04	0
397	Transfer	17,854	17,853	8,950	17,853
TOTAL REVENUE		17,854	17,853	8,952	17,853
<u>250 12 BLDG GO BOND EXPENDITURES</u>					
	Ending Net Cash	0	0	0	0
	Principal	14,801	15,390	15,394	15,390
	Interest	3,051	2,463	2,458	2,463
TOTAL EXPENDITURES		17,852	17,853	17,852	17,853



City of Westport SUMMARY REVENUES & EXPENDITURES	2025 ANNUAL BUDGET GO BOND
---------------------------------------------------------------------------	-------------------------------------------------

Fund 240 is used to account for bond debt incurred by the City in 2024. This bond was used to purchase the building at 801 N Montesano St. and the adjacent property. It will be paid off in 2064.

ACCOUNT DESCRIPTION	ACTUAL 2023	BUDGET 2024	Jan-Oct 2024	BUDGET 2025
<u>240 PAC BLDG GO BOND REVENUE</u>				
308 Beginning Cash on Hand	0	0	0	0
394 US RDA Loan	0	4,200,000	4,100,000	0
397 Transfer	0	0	0	210,822
TOTAL REVENUE	0	4,200,000	4,100,000	210,822
<u>240 PAC BLDG GO BOND EXPENDITURES</u>				
591 Property Pay-off	0	4,100,000	4,100,000	0
591 Principal	0	0	0	47,308
592 Bond Counsel Fee	0	100,000	118,250	0
592 Interest	0	0	0	163,514
TOTAL EXPENDITURES	0	4,200,000	4,118,250	210,822



City of Westport

2025 ANNUAL BUDGET

SUMMARY REVENUES & EXPENDITURES

REET FUND

This fund accounts for the Real Estate Excise Taxes (REET) collected by the City. The Real Estate Excise Tax is levied on all real estate transactions in the City. The state laws restrict the use of these revenues to capital projects as outlined in RCW 35.43.040.

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
310	<u>REET REVENUE</u>				
308	Beginning Cash on Hand	673,256	650,000	787,488	877,000
317	Real Estate Excise Tax	81,836	30,000	79,854	30,000
361	Inv Interest	32,395	29,000	29,491	30,000
397	Transfers				
	TOTAL REVENUE	787,487	709,000	896,833	937,000
310	<u>REET EXPENDITURES</u>				
	Unreserved Fund Balance	787,487	709,000	0	937,000
	Capital Improvements	0	0	0	0
	TOTAL EXPENDITURES	787,487	709,000	0	937,000



City of Westport SUMMARY REVENUES & EXPENDITURES	2025 ANNUAL BUDGET CURRENT EXPENSE CAPITAL PROJECT FUND
-----------------------------------------------------------------------	------------------------------------------------------------------------------------

This fund accounts for the Tsunami Structure Capital Project.

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	Jan-Aug 2024	BUDGET 2025
350	<u>REVENUE</u>				
308	Beginning Cash on Hand	0	0	0	0
333	FEMA Public Ass't Grant	0	0	0	0
397	Transfers	4,400	0	0	0
	TOTAL REVENUE	4,400	0	0	0
350	<u>EXPENDITURES</u>				
	Unreserved Fund Balance	0	0		0
	Professional Services	4,339	0		0
	Capital Improvements	0	0		0
	Transfer to CE	0	0		0
	TOTAL EXPENDITURES	4,339	0		0



City of Westport

2025 ANNUAL BUDGET

SUMMARY REVENUES & EXPENDITURES

**CURRENT EXPENSE
CAPITAL PROJECT FUND**

Fund 360 accounts for the Skate Park Capital Project.

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	Jan-Oct 2024	BUDGET 2025
360	<u>SKATE PARK REVENUE</u>				
308	Beginning Cash on Hand	0	0	0	0
334	RCO Grant	0	500,000	0	500,000
367	Private Donations	0	0	0	0
367	Foundation Donations	0	86,200	0	0
397	Transfer fr Reserve	0	53,000	53,684	137,832
397	Transfer fr REET	0	110,800	0	112,168
TOTAL REVENUE		0	750,000	53,684	750,000

360 SKATE PARK EXPENDITURES

594	Professional Services	0	200,000	5,901	200,000
594	Construction	0	550,000	0	550,000
508	Ending Cash on Hand	0	0	0	0
TOTAL EXPENDITURES		0	750,000	5,901	750,000



City of Westport

2025 ANNUAL BUDGET

SUMMARY REVENUES & EXPENDITURES

GARBAGE FUND

The Garbage Fund accounts for the garbage service used by the Westport residents and businesses. The City contracts with Harbor Disposal/LeMay Enterprises for sanitation services. January, 2022, LeMay took over all functions of the garbage service, i.e. billing, garbage changes, customer service, etc.

The Westport City Council adopted Ordinance #1243 authorizing a fee of \$1.00 per month to be charged to garbage customers, of which 60% of the proceeds are for the participation of the annual clean-up program that allows City residents to take 1 truck load of 'stuff' to the dump and 40% of the proceeds are for various abatement, nuisance or clean-up issues within the City.

The City closed the natural vegetation burn site October 1, 2022 to continue its work on environmental issues of the site to potentially build a natural park and other amenities.

ACCOUNT DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
470 GARBAGE REVENUE				
308 Beg Cash on Hand-Abatement	54,144	58,000	57,653	58,000
308 Beg Cash on Hand-Cleanup	60,795	62,250	62,602	62,250
308 Beg Cash-Garbage	0	0	0	0
343 Refuse Tax	0	0	0	0
343 Charges for Service	657	0	0	0
343 Abatement/Cleanup Chgs	13,401	13,000	12,180	13,000
TOTAL REVENUE	128,997	133,250	128,997	133,250
470 GARBAGE EXPENDITURES				
508-41 Fund Balance	120,255	124,750	0	124,750
537-42 Postage	0	0	0	0
537-50 Excise Tax	230	500	179	500
537-49 Spring Cleanup	6,490	6,500	5,831	6,500
537-49 Abatements	2,022	1,500	3,154	1,500
594-19 Land Acquisition	0	0	0	0
TOTAL EXPENDITURES	128,997	133,250	9,164	133,250



City of Westport

2025 ANNUAL BUDGET

SUMMARY REVENUES & EXPENDITURES

WATER FUND

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
480	WATER REVENUE				
308	Beginning Cash on Hand	541,593	350,716	537,274	450,000
308	Beg Cash Relief Funds	180,110	150,054	107,290	107,290
333	CARES/Relief Funds	0	0	0	0
343	Charges for Services	1,381,246	1,337,000	1,107,708	1,452,000
343	Connection Fees	43,430	22,700	43,080	28,400
361	Delinquent Penalties/Int	71,212	61,500	51,088	61,500
362	Lease/Rental Income	7,663	7,100	6,475	7,200
367	GFCs	90,180	50,100	75,230	53,000
369	Miscellaneous/Reimb	36,978	12,500	15,917	8,000
369	Surplus Sales	559	0	500	0
397	Transfer from Reserve	0	0	0	38,417
398	Insurance Recoveries	0	0	0	0
	TOTAL REVENUE	2,352,971	1,991,670	1,944,562	2,205,807
480	WATER EXPENDITURES				
508-80	Ending cash	644,564	100,000	0	0
534-20	Salaries & Benefits	580,753	627,075	527,884	733,826
534-31-33	Office/Operating Supplies/Fuel	157,430	90,500	57,342	87,500
534-35	Small Tools/Meters/hydrants	151,110	157,000	154,932	250,000
534-41	Professional Services	36,413	52,500	37,240	240,000
534-44	Governmental taxes	210,845	229,425	212,488	229,250
534-40	Other Services	268,691	225,200	150,281	209,200
591/592	Debt Payments	63,215	118,216	56,210	97,031
597-34	Reserve Transfer	67,700	32,700	0	25,000
	Subtotal	2,180,722	1,632,616	1,196,377	1,871,807
	CAPITAL PROJECTS				
594-60	Prof Services/comp plan	37,136	40,000	20,508	40,000
	Vehicles/Equipment	37,740	88,000	0	143,000
	Building & Structures	24,468	21,000	17,109	91,000
	System Imp./Repair & Maint	85	60,000	13,048	60,000
	Relief Funds	72,820	150,054	275,996	0
	Program/Computer upgrades	0	0	0	130,000
	Subtotal	172,249	359,054	326,661	334,000
	TOTAL EXPENDITURES	2,352,971	1,991,670	1,523,038	2,205,807

2025 funded budget requests:
 Roberts Ranch rehab-\$90,000; meter change out program-\$40,000; Meter reading basestation - \$150,000; water main replacement-\$50,000; pipe storage-\$30,000; seal coat parking lot-\$40,000; standpipe maint - \$80,000



City of Westport

2025 ANNUAL BUDGET

SUMMARY REVENUES & EXPENDITURES

WATER RESERVE FUND

ACCOUNT DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
487 WATER RESERVE REVENUE				
308 Beginning Cash on Hand	548,470	492,547	493,470	490,000
308 Bond Reserve COH	95,000	95,000	95,000	95,000
308 Veh/Equip Cash on Hand	160,840	160,000	84,317	75,682
308 Vactor Reserve	63,900	71,600	71,600	0
308 Bldg Loan Balloon Pmt	0	100,000	100,000	100,000
362 Rental Income	25,975	26,700	25,975	25,000
369 Sale of surplus items	11,862	0	18,050	0
385 CD Inv	11,000	0	0	0
397 Transfer From Water	67,700	32,700	0	25,000
397 Transfer from Const Fund	0	72,082	0	0
TOTAL REVENUE	984,747	1,050,629	888,412	810,682
487 WATER RESERVE EXPENDITURES				
508 Reserved Fund Balance	95,000	95,000	0	95,000
508 Unrestricted Balance/CD Inv	593,470	615,489	0	540,000
508 Bldg Loan Balloon Pmt	0	100,000	0	100,000
594 System Improvements	0	0	0	0
594 Vehicle Reserve	114,360	0	0	0
594 Equipment Reserve	84,317	160,840	0	75,682
594 Vactor Reserve	71,600	79,300	0	0
597 Transf to Water Const.	26,000	0	0	0
TOTAL EXPENDITURES	984,747	1,050,629	240,360	810,682



City of Westport
REVENUES & EXPENDITURES

2025 ANNUAL BUDGET
WATER CONSTRUCTION FUND
New Water Wells

This Fund is used for Water construction projects. Currently, there is a project to drill 2 new water wells at the South Well Field site.

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
484	REVENUE				
308	Beginning Cash on Hand	197	72,082	39,806	72,082
391	US RDA Bond	0	3,039,000	0	3,039,000
391	Interim Financing	108,440	1,678,900	89,994	1,615,500
397	Transfer from Reserve	26,000	0	0	0
	TOTAL REVENUE	134,637	4,789,982	129,800	4,726,582
484	EXPENDITURES				
508-80	Ending cash	39,806	0	0	0
591	Interim Financing-Principal	0	2,987,000	0	2,987,000
592	Interim Financing-Interest	26,323.16	52,000	0	52,000
594-34-41	Professional Services	68,508	107,000	69,983	107,000
594-34-63	Const Wells 6 & 7 Phase 1	0	63,400	63,347	63,400
594-34-63	Const Wells 6 & 7 Phase 2	0	1,508,500	0	1,508,500
597	Transf to Reserve	0	72,082	0	8,682
	TOTAL EXPENDITURES	134,637	4,789,982	133,330	4,726,582



City of Westport SUMMARY REVENUES & EXPENDITURES	2025 ANNUAL BUDGET SEWER FUND
---------------------------------------------------------------------------	----------------------------------------------------

ACCOUNT DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
490 SEWER REVENUE				
308 Beginning Cash on Hand	734,746	442,226	759,223	446,773
308 Beginning Cash-Relief Funds	94,500	52,612	52,614	52,614
333 Recovery Relief Funds	0	0	0	0
343 Charges for Services	1,670,060	1,675,000	1,433,382	1,680,000
343 Compost Sales	6,140	4,000	13,366	6,000
343 Inspection Fees	1,988	1,200	1,925	1,400
361 Interest	71,130	57,500	67,740	60,000
369 Miscellaneous/Reimb/Latecomers	1,533	1,500	1,848	1,500
Subtotal	2,580,097	2,234,038	2,330,098	2,248,287
CAPITAL REVENUE				
New Connection GFC's	133,100	70,750	118,934	100,000
Insurance Recovery	19,808	0	0	0
TOTAL REVENUE	2,733,005	2,304,788	2,449,032	2,348,287
490 SEWER EXPENDITURES				
508-80 Ending cash	811,837	100,000	0	100,000
535-20 Salaries & Benefits	568,103	617,175	529,027	696,970
535-30 Supplies/Fuel	60,444	72,250	66,642	66,000
535-41 Professional Services	48,357	42,500	56,655	42,500
535-44 Government Taxes	213,912	252,750	223,283	259,000
535-40 Other Services	314,659	296,150	354,114	296,900
582/592 Debt Payments	448,138	470,852	301,388	450,268
589-90 Latecomers Reimb	0	0	0	0
597-35 Reserve Transfer	67,700	86,999	0	60,000
Subtotal	2,533,150	1,938,676	1,531,107	1,888,226
CAPITAL EXPENDITURES				
594-41 Professional Services	0	0	0	58,037
594-41 Computer Program Upgrades	0	0	0	0
594-48 Repair & Maintenance	0	80,000	0	10,000
594-62 Building & Structures	114,565	106,000	27,715	106,000
594-63 Pump Station Upgrade-Relief Fund	41,888	52,612	0	52,612
594-64 Equip & Machinery	43,402	90,000	37,680	110,000
594-64 Vehicles	0	37,500	42,155	40,000
Subtotal	199,855	366,112	107,550	376,649
TOTAL EXPENDITURES	2,733,005	2,307,788	1,638,659	2,348,287
Items funded in Budget: Manhole Level/replace-\$50,000; Asphalt, sealing & striping-\$85,000; Ras/PLC upgrad & meter install-\$150,000; RAS pump replacement \$60,000				



City of Westport SUMMARY REVENUES & EXPENDITURES	2025 ANNUAL BUDGET SEWER RESERVE FUND
-----------------------------------------------------------------------	--------------------------------------------------------

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
492	<u>SEWER RESERVE REVENUE</u>				
308	Bond Reserve Beg Cash	160,000	160,000	160,000	160,000
308	Bank Loan Reserve	123,640	123,640	123,640	123,868
308	Beg Cash Comp Plan	90,000	90,000	90,000	90,000
308	Beg Cash Pump Station	230,000	230,000	260,000	230,000
308	Beg Cash Vehicle/Equip	173,900	251,600	301,600	331,600
308	Assigned Beg Cash	138,865	129,000	207,702	130,000
367	Project Contribution	0	0	0	0
369	Surplus Items	0	0	2,596	0
385	CD Inv Yield Credit	8,237	0	0	0
397	Transfers	218,300	236,999	0	160,000
	TOTAL REVENUE	1,142,942	1,221,239	1,145,538	1,225,468
492	<u>SEWER RESERVE EXPENDITURES</u>				
	Bond Reserve Ending Balance	160,000	160,000	0	160,000
	Bank Loan Reserve	123,640	123,640	0	123,868
	Sewer Comp Plan Ending Bal	90,000	90,000	0	90,000
	Pump Station Equip/Repair	260,000	250,000	0	250,000
	Vehicle replacement	95,000	120,000	0	120,000
	Equipment Res	135,000	140,000	0	140,000
	Vactor Reserve	71,600	79,300	0	71,600
	Misc Reserve	207,702	213,299	0	225,000
	Sewer Comp Plan	0	45,000	0	45,000
	TOTAL EXPENDITURES	1,142,942	1,221,239	0	1,225,468



City of Westport SUMMARY REVENUES & EXPENDITURES	2025 ANNUAL BUDGET SEWER CONST FUND
-----------------------------------------------------------------------	------------------------------------------------------

This fund is to account for major capital project construction for the sewer system.

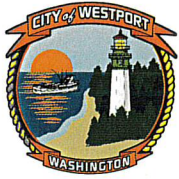
ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN- OCT 2024	BUDGET 2025
494	<u>SEWER CONSTRUCTION REVENUE</u>				
308	Beginning Cash	187,147	150,000	65,567	150,000
333	CDBG Grant – PS 11	16,739	0	0	0
334	DOE Loan-Grant – PS 12	1,190	0	0	0
337	GH County .09 Funds	35,637	0	0	0
391	PW Board PS 8 & 9	36,346	0	0	0
391	SRF Loan PS 12	133,766			
391	PW Board PS 4 & 5	0	1,470,000	0	1,470,000
397	Transfer	0	0	0	0
	TOTAL REVENUE	410,825	1,620,000	65,567	1,620,000
494	<u>SEWER CONST EXPENDITURES</u>				
	Ending Balance	65,567	0	0	0
	PS 8 & 9	3,512	0	0	0
	PS 11	3,280	0	0	0
	PS 12	38,219	0	0	0
	PS 4 & 5	114,010	1,470,000	43,997	1,470,000
	Forgivable Loan Princ	35,637	0	0	0
	Transfer to reserve	150,600	150,000	0	150,000
	TOTAL EXPENDITURES	410,825	1,620,000	43,997	1,620,000



City of Westport SUMMARY EXP & REVENUES	2025 ANNUAL BUDGET UNEMPLOYMENT RESERVE FUND
------------------------------------------------------------------	-------------------------------------------------------------------

The unemployment fund was established to have a cumulative build up a reserve to maintain unemployment benefits without creating hardship for any one department. This fund was established by Ordinance #1134 in 1997.

ACCOUNT DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
500 UNEMPLOYMENT RESERVE REVENUES				
308 Beginning Cash on Hand	42,345	41,500	40,335	44,000
366 Interfund Employment contrib.	0	2,010	0	0
TOTAL REVENUE	42,345	43,510	43,335	44,000
500 UNEMPLOYMENT RESERVE EXPENDITURES				
Ending Balance	40,335	0	0	0
Unemployment Insurance	2,010	43,510	16,379	44,000
TOTAL EXPENDITURES	42,345	43,510	16,379	44,000



City of Westport SUMMARY EXP & REVENUES	2025 ANNUAL BUDGET COURT & MISC STATE FUNDS
------------------------------------------------------------------	----------------------------------------------------------------------

These funds account for assets held by the City in a custodial capacity. The Court's internal transactions are accounted for in Fund 633 and distributed to the State. The State's portion of the CPLs and building permits are shown in Fund 634.

ACCOUNT	DESCRIPTION	ACTUAL 2023	BUDGET 2024	JAN-OCT 2024	BUDGET 2025
<u>633 COURT TRUST FUND REVENUES</u>					
308	Beginning Cash on Hand	16,966	17,500	17,070	22,000
386	Deposits	47,905	61,500	27,102	61,500
386	Receipts	17,992	27,500	16,545	27,500
TOTAL REVENUE		82,863	106,500	60,717	111,000
<u>633 COURT TRUST FUND EXPENDITURES</u>					
	Ending Balance	17,070	17,500	0	22,000
	Withdrawals	50,287	61,500	27,024	61,500
	Court Fines	15,506	27,500	24,397	27,500
TOTAL EXPENDITURES		82,863	106,500	51,421	111,000
<u>634 STATE MISC FUND REVENUES</u>					
308	Ending Balance	850	800	850	800
389	State Building Permit Fee	724	1250	1007	1,400
389	Concealed Pistols-State Fee	738	600	738	700
389	Sewer Latecomer Fee	8072			
TOTAL REVENUE		10,384	2,650	2,595	2,900
<u>634 STATE MISC FUND EXPENDITURES</u>					
508	Ending Fund Balance	850	800	0	800
589	State Building Permit Fee	724	1,250	1,253	1,400
589	Concealed Pistols-State Fee	738	600	780	700
589	Sewer Latecomer Fee	8072			
TOTAL EXPENDITURES		10,384	2,650	2,033	2,900