

CITY OF WESTLAKE



AGENDA

City Council Final Budget Hearing

Thursday, September 11, 2025, at 6:00 PM

The Lodge at Westlake Adventure Park
5490 Kingfisher Blvd.
Westlake, Florida 33470

Live Broadcasting:

<https://cityofwestlake.my.webex.com>

Meeting ID: 2862 511 3588 | Password: hello

or

United States Toll: +1-650-479-3208

CITY COUNCIL:

JohnPaul O'Connor, Mayor
Greg Langowski, Vice Mayor
Gary Werner, Council Member – Seat 1
Erik Gleason, Council Member – Seat 2
Charlotte Leonard, Council Member – Seat 3

CITY STAFF:

Ken Cassel, City Manager
Zoie P. Burgess, CMC, City Clerk
Donald J. Doody, Esq., City Attorney
Osniel Leon, AICP, Planning and Zoning
Suzanne Dombrowski, P.E., ENV SP, Engineering

[TENTATIVE: SUBJECT TO REVISION]

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

ADDITIONS, DELETIONS OR MODIFICATIONS, AND APPROVAL OF AGENDA

FINAL PUBLIC BUDGET HEARING

- A.** RESOLUTION 2025-25 - Residential Solid Waste Services Annual Special Assessment

Submitted By: Administration

RESOLUTION 2025-25

A RESOLUTION OF THE CITY OF WESTLAKE, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE SERVICES, IN THE CITY OF WESTLAKE, FLORIDA; APPROVING THE ASSESSMENT RATE FOR RESIDENTIAL SOLID WASTE SERVICES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025; IMPOSING A RESIDENTIAL SOLID WASTE SERVICES SPECIAL ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF WESTLAKE FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

- B.** RESOLUTION 2025-23 - Adoption of Final Millage Rate for Fiscal Year 2026

Submitted By: Administration

RESOLUTION 2025-23

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF _____ FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

- C.** RESOLUTION 2025-24 - Adoption of Final Budget for Fiscal Year 2026

Submitted By: Administration

RESOLUTION 2025-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

CITY COUNCIL COMMENTS

- A. Councilwoman Charlotte Leonard
- B. Councilman Erik Gleason
- C. Councilman Gary Werner
- D. Vice Mayor Greg Langowski
- E. Mayor JohnPaul O'Connor

REPORT - CITY ATTORNEY

REPORT - CITY MANAGER

PUBLIC COMMENTS

This section of the agenda allows for comments from the public to speak. Each speaker will be given a total of three (3) minutes to comment. A public comment card should be completed and returned to the City Clerk. When you are called to speak, please go to the podium, and prior to addressing Council, state your name and address for the record. All public comments will be noted and may receive a response if necessary. Any follow-up will be handled by staff later.

ADJOURNMENT

NOTICE: If a person, firm or corporation decides to appeal any decision made by the City Council with respect to any matter considered at this meeting, you will need a record of the proceedings, and you may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (The above notice is required by State Law. Anyone desiring a verbatim transcript shall have the responsibility, at his own cost, to arrange for the transcript). The City of Westlake does not prepare or provide such verbatim record.

In accordance with the Americans with Disabilities Act, persons who need an accommodation in order to attend or participate in this meeting should contact the City Clerk at (561) 530-5880 at least three (3) business days prior to the meeting in order to request such assistance.

AGENDA POSTED: Friday, September 5, 2025



Meeting Agenda Item Coversheet

MEETING DATE:	September 11, 2025	Submitted By: Administration
SUBJECT: <i>This will be the name of the Item as it will appear on the Agenda</i>	RESOLUTION 2025-25 - Residential Solid Waste Services Annual Special Assessment	
STAFF RECOMMENDATION: (MOTION READY)	Motion to Approve Resolution 2025-25	
SUMMARY and/or JUSTIFICATION:	<p>The City Council adopted Ordinance 2017-7 on January 8, 2017. Ordinance 2017-7 authorizes the collection of solid waste and recyclable materials within the City and provides for definitions relating to those services.</p> <p>On July 22, 2019, the City entered into an Agreement with Advanced Disposal Services Solid Waste Services, Inc., for the collection of solid waste and recyclable materials in the City.</p> <p>On December 14, 2020, the City Council adopted Resolution 2020-40, referred to as the Intent Resolution, in order to commence the process to levy and collect a special assessment for the collection and disposal costs of the mandatory solid waste services for residential properties in the City. Relying on the Florida Statutes, the City adhered to the Uniform Assessment Collection Act ("Uniform Method") to collect the special assessment on the annual property tax bills commencing with the tax bills that were mailed in November of 2021.</p> <p>On July 12, 2021, the City Council adopted Ordinance 2021-02 (the "Ordinance"), which authorized a Residential Solid Waste Services Special Assessment to fund the costs of providing Residential Solid Waste Collection Services and Residential Recycling Collection Services.</p> <p>On July 1, 2025, adopted Resolution No. 2025-16 (the "Preliminary Assessment Resolution"), referencing the Residential Solid Waste Services to be provided to Assessed Property, describing the method of apportioning the Residential Solid Waste Services Assessed Cost to compute the Residential Solid Waste Services Special Assessment for Residential Solid Waste Services against Assessed Property, estimating a rate of assessment, and directing the preparation of the Assessment Roll and provision of the notice to the affected landowners. Resolution 2025-16 set the amount of Assessed Costs at \$948,672.00, and the assessment rate at \$324.00 per residential unit.</p> <p>In order to impose the Residential Solid Waste Services Special Assessment for the Fiscal Year beginning October 1, 2025, the 2021 Ordinance requires the City Council to conduct a public hearing and adopt an Annual Assessment Resolution during its budget adoption process. The Annual Assessment Resolution establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as th</p>	

		City Council deems appropriate, after hearing comments and objections of all interested parties.		Item A.
		<p>The proposed resolution is the Annual Assessment Resolution as required under the 2021 Ordinance. It confirms and approves the Assessment Roll, confirms the Assessed Costs at \$948,672.00, and levies the special assessment at a rate of \$324.00.</p> <p>Upon adoption of the Annual Assessment Resolution, the City will certify the Non-Ad Valorem Assessment Roll to the Palm Beach County Tax Collector by September 15, 2025. The special assessments will be collected on the annual property tax bills to be mailed in November of 2025.</p>		
SELECT, if applicable	AGREEMENT:		BUDGET:	
	STAFF REPORT:		PROCLAMATION:	
	EXHIBIT(S):		OTHER:	
IDENTIFY EACH ATTACHMENT. <i>For example, an agreement may have 2 exhibits, identify the agreement and Exhibit A and Exhibit B</i>				
SELECT, if applicable	RESOLUTION:		ORDINANCE:	
IDENTIFY FULL RESOLUTION OR ORDINANCE TITLE <i>(if Item is <u>not</u> a Resolution or Ordinance, please erase all default text from this field's textbox and leave blank)</i> <u>Please keep text indented.</u>	RESOLUTION 2025-25 A RESOLUTION OF THE CITY OF WESTLAKE, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE SERVICES, IN THE CITY OF WESTLAKE, FLORIDA; APPROVING THE ASSESSMENT RATE FOR RESIDENTIAL SOLID WASTE SERVICES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025; IMPOSING A RESIDENTIAL SOLID WASTE SERVICES SPECIAL ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF WESTLAKE FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.			
FISCAL IMPACT (if any):				\$

RESOLUTION NO. 2025-25

A RESOLUTION OF THE CITY OF WESTLAKE, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE SERVICES, IN THE CITY OF WESTLAKE, FLORIDA; APPROVING THE ASSESSMENT RATE FOR RESIDENTIAL SOLID WASTE SERVICES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025; IMPOSING A RESIDENTIAL SOLID WASTE SERVICES SPECIAL ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF WESTLAKE FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Westlake, Florida, enacted Ordinance No. 2021-02, on July 12, 2021, which authorized the imposition of a Residential Solid Waste Services Special Assessment, pursuant to the procedures set forth therein ("the Ordinance") for the provision of Residential Solid Waste Services for single-family residential properties and certain multi-family residential properties that receive residential Solid Waste Services within the City, and provided for findings of special benefit and the method of apportionment of the Residential Solid Waste Services Special Assessment; and,

WHEREAS, the imposition of a Residential Solid Waste Services Special Assessment for Residential Solid Waste Services for each Fiscal Year is an equitable and efficient method of allocating and apportioning Residential Solid Waste Services Assessed Costs among parcels of Assessed Property; and,

WHEREAS, the City Council desires to impose a Residential Solid Waste Services Special Assessment within the City for the Fiscal Year beginning on October 1, 2025 using the tax bill collection method; and,

WHEREAS, the City Council, on July 1, 2025, adopted Resolution No. 2025-16 (the "Preliminary Assessment Resolution"), referencing the Residential Solid Waste Services to be provided to Assessed Property, describing the method of apportioning the Residential Solid Waste Services Assessed Cost to compute the Residential Solid Waste Services Special Assessment for Residential Solid Waste Services against Assessed Property, estimating a rate of assessment, and directing the preparation of the Assessment Roll and provision of the notice to the affected landowners; and,

WHEREAS, the Ordinance requires the City Council to adopt an Annual Assessment Resolution during its budget adoption process, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Council deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance and the Preliminary Assessment Resolution; and

WHEREAS, notice of a public hearing has been published and mailed, which provided notice to all interested persons of an opportunity to be heard; and,

WHEREAS, a public hearing was held on September 11, 2025, and comments and objections of all interested parties have been heard and considered;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA:

SECTION 1. The aforementioned “WHEREAS” clauses are hereby ratified as true and correct and incorporated herein.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of the Ordinance, the Preliminary Assessment Resolution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 3. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Assessment Resolution as described in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Preliminary Assessment Resolution.

SECTION 4. IMPOSITION OF RESIDENTIAL SOLID WASTE SERVICES SPECIAL ASSESSMENT.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated and which is hereby approved, are hereby found to be specially benefitted by the provision of the Residential Solid Waste Services described in the Preliminary Assessment Resolution, in the amount of the Residential Solid Waste Services Special Assessment set forth in the Assessment Roll, a copy of which was present or

available for inspection at the above-referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the City will be specifically benefitted by the City's provision of Residential Solid Waste Services, facilities and programs in an amount not less than the Residential Solid Waste Services Special Assessment of such parcel, computed in the manner set forth in the Preliminary Assessment Resolution. Adoption of this Annual Assessment Resolution constitutes a legislative determination that all assessed parcels derive a special benefit, as set forth in the Ordinance and the Preliminary Assessment Resolution, from the Residential Solid Waste Services to be provided, and a legislative determination that the Residential Solid Waste Services Special Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Assessment Resolution.

(B) The method of computing the Residential Solid Waste Services Special Assessment described in the Preliminary Assessment Resolution, as modified, amended, and supplemented herein, is hereby approved.

(C) For the Fiscal Year beginning October 1, 2025, the estimated Residential Solid Waste Services Assessed Cost to be assessed is \$948,672.00. The Residential Solid Waste Services Special Assessment to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Residential Solid Waste Services Assessed Costs for the Fiscal Year commencing October 1, 2025, is hereby established at \$324.00 annually, per residential unit. This assessment rate is hereby approved. Except as otherwise provided herein, the Residential Solid Waste Services Special Assessment for Residential Solid Waste Services in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll. Interim special assessments as described in the Preliminary Assessment Resolution are approved.

(D) The Residential Solid Waste Services Special Assessment shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem Assessment. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid.

(E) The Assessment Roll as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

SECTION 5. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION. The Preliminary Assessment Resolution adopted July 1, 2025, except as may be amended herein, is hereby confirmed.

SECTION 6. METHOD OF COLLECTION. As provided in the Preliminary Assessment Resolution, the Residential Solid Waste Services Special Assessment shall be collected on the annual property tax bills pursuant to the Uniform Assessment Collection Act.

SECTION 7. EFFECT ON ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Residential Solid Waste Services Special Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) calendar days from the date of this Annual Assessment Resolution.

SECTION 8. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 9. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 10. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND APPROVED by City Council for the City of Westlake, on this 11th day of September, 2025.

City of Westlake
JohnPaul O'Connor, Mayor

Zoie Burgess, City Clerk

Approved as to Form and Sufficiency
City Attorney

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the City Manager of the City of Westlake, or authorized agent of the City of Westlake, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for residential Solid Waste Services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Palm Beach County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Palm Beach County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this day of _____, 2025.

CITY OF WESTLAKE, FLORIDA

By: _____
Title: _____

[to be delivered to Palm Beach County Tax Collector on or before September 15]



Meeting Agenda Item Coversheet

MEETING DATE:		9/11/2025		Submitted By: Administration	
SUBJECT: <i>This will be the name of the Item as it will appear on the Agenda</i>		RESOLUTION 2025-23 - Adoption of Final Millage Rate for Fiscal Year 2026			
STAFF RECOMMENDATION: (MOTION READY)		Adopt Final Millage Rate for Fiscal Year 2026			
SUMMARY and/or JUSTIFICATION:		Council action to adopt a final millage rate is required by F.S 200.65 (d) to receive needed ad valorem tax assessments.			
SELECT, if applicable		AGREEMENT:		<input checked="" type="checkbox"/>	
		STAFF REPORT:		<input type="checkbox"/>	
		EXHIBIT(S):		<input type="checkbox"/>	
IDENTIFY EACH ATTACHMENT. <i>For example, an agreement may have 2 exhibits, identify the agreement and Exhibit A and Exhibit B</i>		Resolution 2025-23			
SELECT, if applicable		RESOLUTION:		<input checked="" type="checkbox"/>	
IDENTIFY FULL RESOLUTION OR ORDINANCE TITLE <i>(if Item is <u>not</u> a Resolution or Ordinance, please erase all default text from this field's textbox and leave blank) <u>Please keep text indented.</u></i>		ORDINANCE:		<input type="checkbox"/>	
		<p>A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF ____ FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.</p>			
FISCAL IMPACT (if any):				\$	

RESOLUTION 2025-23

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF ____ FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a final budget has been prepared estimating expenditure and revenues of the City for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount to be appropriated for the ensuing year; and

WHEREAS, the City Council of the City of Westlake, Florida has conducted a public hearing and has considered recommendations and the proposed millage to be levied to carry on the government of the City for the ensuing year;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA:

- SECTION 1. The foregoing "WHEREAS" clauses are true and correct and hereby ratified and confirmed by the City Council. All exhibits attached hereto are hereby incorporated herein.
- SECTION 2. The final millage rate necessary to be levied against ad valorem valuation of property subject to taxation in the City of Westlake, Florida, to produce a sufficient sum which together with departmental and other revenues will be sufficient to pay for appropriations made in the final budget for the fiscal year is hereby set at ____ mills.
- SECTION 3. The final millage adopted herein is greater than the rolled-back rate of _____mills computed pursuant to the TRIM Act (Section 200.065, Florida Statutes, 2010, as amended) by ____%.
- SECTION 4. Conflicts: All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.
- SECTION 5. Severability: If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and will in no way affect the validity of the other provisions of this Resolution.
- SECTION 6. That this resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED BY the City Council for the City of Westlake, Florida, this _____ day of September 2025.

City of Westlake
JohnPaul O'Connor, Mayor

Zoie P. Burgess, City Clerk



Meeting Agenda Item Coversheet

MEETING DATE:		9/11/2025		Submitted By: Administration	
SUBJECT: <i>This will be the name of the Item as it will appear on the Agenda</i>		RESOLUTION 2025-24 - Adoption of Final Budget for Fiscal Year 2026			
STAFF RECOMMENDATION: (MOTION READY)		Adopt Final Budget for Fiscal Year 2026			
SUMMARY and/or JUSTIFICATION:		Summary and Detailed Anticipated Revenues and Budgeted Expenditures for Westlake General Fund, Housing Assistance Fund and Comprehensive Planning Fund for Fiscal Year 2026			
SELECT, if applicable		AGREEMENT:		<input checked="" type="checkbox"/>	
		STAFF REPORT:		<input type="checkbox"/>	
		EXHIBIT(S):		<input type="checkbox"/>	
IDENTIFY EACH ATTACHMENT. <i>For example, an agreement may have 2 exhibits, identify the agreement and Exhibit A and Exhibit B</i>		Resolution 2025-24 Budget for Fiscal Year 2026			
SELECT, if applicable		RESOLUTION:		<input checked="" type="checkbox"/>	ORDINANCE:
IDENTIFY FULL RESOLUTION OR ORDINANCE TITLE <i>(if Item is <u>not</u> a Resolution or Ordinance, please erase all default text from this field's textbox and leave blank) <u>Please keep text indented.</u></i>		A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.			
FISCAL IMPACT (if any):					\$

RESOLUTION 2025-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a final budget has been prepared by the City estimating expenditures and revenues of the City for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount necessary to be appropriated for the ensuing year; and

WHEREAS, the City Council of the City of Westlake, Florida has conducted a public hearing and has considered the recommendations and the suggested budget necessary to be levied to carry on the government of the City for the ensuing year;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA:

- SECTION 1. The foregoing "WHEREAS" clauses are true and correct and hereby ratified and confirmed by the City Council. All exhibits attached hereto are hereby incorporated herein.
- SECTION 2. That the final budget of the City of Westlake, Florida, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, is hereby adopted and the appropriations set out therein are hereby made to maintain and carry on the government of the City of Westlake, Florida. A copy of the final budget is attached hereto as Exhibit "A".
- SECTION 3. The final budget shall be published in accordance with the publication and notice requirements set forth in Chapter 200, Florida Statutes. A public hearing has been held on the 11th day of September, 2025 for the purposes of adopting a final budget.
- SECTION 4. Conflicts: All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.
- SECTION 5. Severability: If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and will in no way affect the validity of the other provisions of this Resolution.
- SECTION 6. This resolution shall become effective immediately upon its adoption.

PASSED AND APPROVED BY the City Council for the City of Westlake, Florida, this _____day
of September 2025.

City of Westlake
JohnPaul O'Connor, Mayor

Zoie P. Burgess, City Clerk

City of Westlake



FISCAL YEAR 2026

ANNUAL BUDGET

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Budget Message

Honorable Mayor and City Council

I am pleased to submit the tenth budget for the city for the Fiscal Year 2026 (October 1, 2025 – September 30, 2026). The city grew by some four hundred forty single family homes from October 1st, 2024, until July 31, 2025. The commercial component continues to grow, however, as previously explained there is at least a year lag before the valuation impacts the tax base. As development continues, we will review and correct sections of the Land Development Regulations, where the regulatory theory conflicts with reality. The continued teamwork between the City Council, City Manager, City Attorney, City Planner, City Engineer, City Clerk, Building Department, administrative staff, Seminole Improvement District, and the developers' representatives will allow us to continue to move forward and respond to market conditions.

According to the Palm Beach County Property Appraiser the City of Westlake's taxable value has increased twenty-six percent over last year's value. The growth in home sales and commercial development coming online accounted for this increase. The sale of single-family homes and commercial development continue to be strong.

The ***proposed millage rate for the FY2026 is 4.6 mils***. This rate is projected to generate approximately \$7,525,730 in ad-valorem taxes to the City based on the taxable value as of January 1st as provided by Palm Beach County Property Appraiser. The total proposed FY2026 budget for the General Fund is \$8,942,100, which is approximately a 16.84% increase over the budget for the current year. The budget difference between the property tax revenue received and budgeted expenditures is made up of several components, including interest, licenses, permits & fees, other taxes.

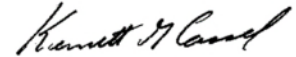
The proposed millage rate of 4.6 mills is a 6.31% increase over the rolled-back rate. Generating revenue *based on the rolled-back rate* would not be practical as the city must be able to provide the administrative infrastructure to operate and meet the goals and objectives and projects of the council. The largest impact on the taxes the individual pays is the assessed value established by the County Property Appraiser.

The city funds a reserve for the first quarter operating expenses. This is standard for municipal budgets to provide the cash needed to pay expenditures incurred before current year tax disbursements are received from the County. In addition, the budget provides for reserves for capital improvements and grant matching funds to construct facilities (parks, municipal buildings etc.). It is important to remember that a portion of land within the City limits is still assessed as agricultural use by the County Property Appraiser. The assessed value for agricultural land use is a lower and therefore generates lower tax revenue. As the City continues to develop residential and commercial properties the tax base will continue to grow.

There are approximately fifty-five individuals involved in the overall operation and administration of the city. These individuals are part of the contracted services provided

by the various entities. These individuals are a combination of dedicated full-time personnel and those that work a percentage of their time on City business. This is part of the overall vision of the city to remain a government-light operation. This allows for an efficient effective government providing a high level of service to the residents.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Kenneth Cassel". The signature is written in a cursive, flowing style.

Kenneth Cassel

City of Westlake

Item C.

Budget Calendar - Fiscal Year 2026 Annual Budget

Key Dates	Activity / Tasks	
By June 1	Receipt of Estimated Assessable Property Values	
Tue June 24	City of Westlake Budget Workshop	
Mon June 30	County School Board Budget 1st Hearing	**
By July 1	Property Appraiser certifies the taxable values	
Tue July 1	City of Westlake Regular Council Meeting – Preliminary Budget Presentation; Approve Tentative Millage Rate and date of first public hearing; Set assessment rate for solid waste collection.	
Sun August 4	Deadline for submitting DR 420 to Property Appraiser & Tax Collector a) Include Proposed Millage Rate b) the current rollback rate c) The date, time, and meeting place of the first public budget hearing	
Tue August 5	City of Westlake Budget Workshop	
Wed September 3	City of Westlake Special Council Meeting – 1 ST Budget Hearing	
Tue September 9	Palm Beach County 1 st Hearing	**
Wed September 10	County School Board Budget 2nd Hearing	**
Thu September 11	City of Westlake Special Council Meeting - 2nd and Final Budget Hearing ALL COUNCIL MEMBERS MUST BE IN ATTENDANCE	
Tues September 16	Deadline to Send Adopted Millage Rate to Property Appraiser & Tax Collector	
Tues September 16	Palm Beach County 2nd Hearing	**
Thu October 11	Deadline to Certify Compliance with Florida Department of Revenue	

** Per Florida Statutes, the public hearing dates scheduled by a county government or school board shall not be used by any other taxing authority within the county for its public hearings.



Budget Summary

City of Westlake

Fiscal Year 2026 Budget

All Funds – Total Budget

Description	FY 2025			FY 2026		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
<u>FUNDING</u>						
Total Revenue/Other Financing Sources	\$ 11,664,811	\$ 11,937,184	\$ 272,372	\$ 14,370,730	\$ 2,705,919	23.2%
Total Fund Bal. Use / (Addition)	(969,311)	(4,875,465)	(3,906,154)	(2,078,730)	(1,109,419)	NA
Total Funding	\$ 10,695,500	\$ 7,061,719	\$ (3,633,782)	\$ 12,292,000	\$ 1,596,500	14.9%
<u>EXPENDITURES</u>						
Personnel Expenditures	\$ 64,600	\$ 63,620	\$ 980	\$ 64,600	\$ -	0.0%
Operating Expenditures	7,627,700	6,995,585	632,115	8,898,300	1,270,600	16.7%
Capital Expenditures	50,000	-	50,000	75,000	25,000.00	50.0%
Contingency	232,500	2,514	229,986	280,700	48,200	20.7%
Reserves	2,720,700	-	2,720,700	2,973,400	252,700	9.3%
Total Expenditures	\$ 10,695,500	\$ 7,061,719	\$ 3,633,781	\$ 12,292,000	\$ 1,596,500	14.9%



City of Westlake

Fiscal Year 2026 Budget

General Fund – Summary

Description	FY 2025			FY 2026		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
<u>FUNDING</u>						
Total Revenue	\$ 8,622,911	\$ 9,220,450	\$ 597,539	\$ 11,020,830	\$ 2,397,919	27.8%
Total Fund Bal. Use / (Addition)	(969,311)	(4,723,977)	(3,754,666)	(2,078,730)	(1,109,419)	114.5%
Total Funding	\$ 7,653,600	\$ 4,496,473	\$ (3,157,127)	\$ 8,942,100	\$ 1,288,500	16.8%
<u>EXPENDITURES</u>						
Personnel Expense	\$ 64,600	\$ 63,620	\$ 980	\$ 64,600	\$ -	0.0%
Operating Expense	4,585,800	4,430,339	155,461	5,548,400	962,600	21.0%
Capital Expenditures	50,000	-	50,000	75,000	25,000	50.0%
Contingency	232,500	2,514	229,986	280,700	48,200	20.7%
Reserves	2,720,700	-	2,720,700	2,973,400	252,700	9.3%
Total Expenditures	\$ 7,653,600	\$ 4,496,473	\$ 3,157,127	\$ 8,942,100	\$ 1,288,500	16.8%

City of Westlake Fiscal Year 2026 Budget

Item C.

General Fund – Source of Funds

Description	FY 2025			FY 2026		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
Property Taxes	\$ 6,587,111	\$ 6,604,291	\$ 17,180	\$ 8,135,530	\$ 1,548,419	23.5%
Other Taxes	1,102,500	1,141,844	39,344	1,870,800	768,300	69.7%
Other Licenses, Permit and Fees	933,300	1,149,845	216,545	1,014,500	81,200	8.7%
Interest Income	-	324,470	324,470	-	-	NA
Total Revenues	\$ 8,622,911	\$ 9,220,450	\$ 597,539	\$ 11,020,830	\$ 2,397,919	27.8%
Use (Add To) Fund Balance	(969,311)	(4,723,977)	(3,754,666)	(2,078,730)	(1,109,419)	114.5%
Total Source of Funds	\$ 7,653,600	\$ 4,496,473	\$ (3,157,127)	\$ 8,942,100	\$ 1,288,500	16.8%

FY2025 Revenues vs. FY2026 Revenues

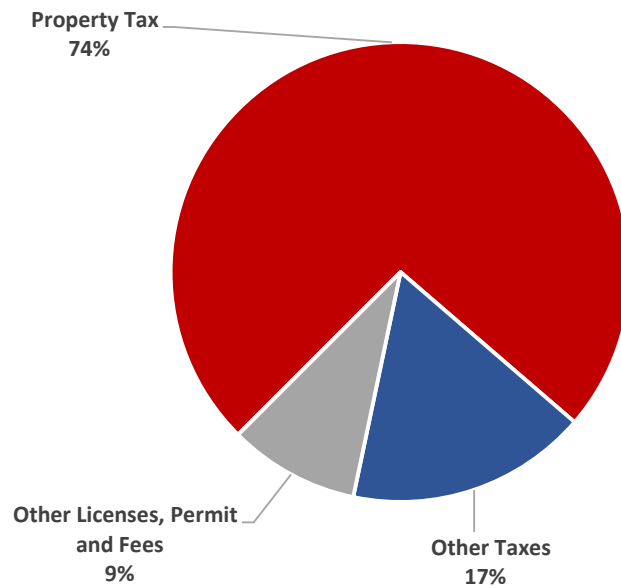


**City of Westlake
Fiscal Year 2026 Budget**

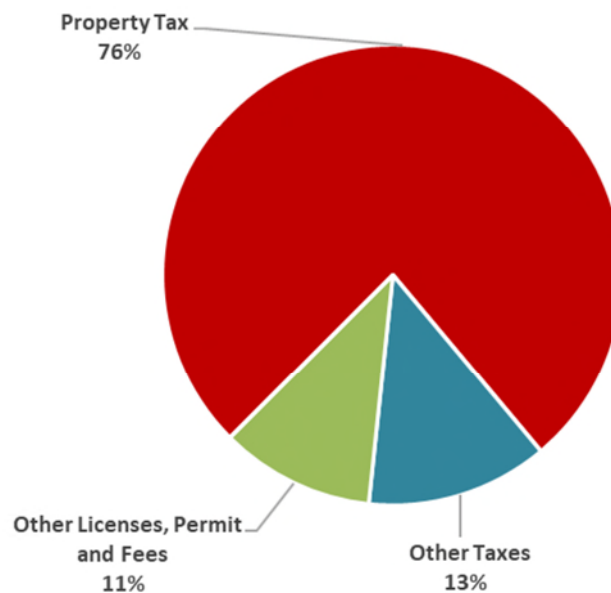
Item C.

General Fund – Source of Funds

Fiscal Year 2026 Revenues



Fiscal Year 2025 Revenues



City of Westlake

Fiscal Year 2026 Budget

Item C.

General Fund – Revenue Detail

Description	FY 2023	FY 2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Property Tax								
Tax Receipts - Current Year	\$ 3,099,718	\$ 4,560,317	\$ 6,058,611	\$ 6,058,611	\$ -	\$ 7,525,730	\$ 1,467,119	24.2%
Tax Receipts - Prior Years	1,308	3,541	-	-	-	-	-	NA
Tax Receipts - Discounts	(119,809)	(174,066)	(242,300)	(226,810)	15,490	(301,000)	(58,700)	24.2%
Special Assessments-Tax Collector	357,057	495,407	802,900	802,900	-	948,700	145,800	18.2%
Special Assessments-Delinquent	281.00	561	-	-	-	-	-	NA
Special Assmnts- Discounts	(13,026)	(19,205)	(32,100)	(30,410)	1,690	(37,900)	(5,800)	18.1%
Total - Property Tax	\$ 3,325,529	\$ 4,866,555	\$ 6,587,111	\$ 6,604,291	\$ 17,180	\$ 8,135,530	\$ 1,548,419	23.5%
Other Taxes								
Municipal Revenue Sharing	\$ 28,123	\$ 50,000	\$ 70,100	\$ 80,361	\$ 10,261	\$ 102,800	\$ 32,700	46.6%
Local Discretionary Sales Tax	-	-	-	-	-	605,400	605,400	NA
Public Service Tax-Electricity	408,914	535,161	559,000	555,948	(3,052)	621,400	62,400	11.2%
Public Service Tax-Water	75,926	172,978	187,400	177,934	(9,466)	198,900	11,500	6.1%
Public Service Tax-Gas	100,430	125,726	126,200	163,262	37,062	182,500	56,300	44.6%
Communications Svcs. Tax	122,167	148,617	159,800	164,339	4,539	159,800	-	0.0%
Total - Other Taxes	\$ 735,560	\$ 1,032,482	\$ 1,102,500	\$ 1,141,844	\$ 39,344	\$ 1,870,800	\$ 768,300	69.7%
Other Licenses, Permits and Fees								
FPL Franchise Fee	\$ 331,283	\$ 420,305	\$ 456,400	\$ 435,793	\$ (20,607)	\$ 487,100	\$ 30,700	6.7%
Gas Franchise Fee	44,050.00	187,239	68,200	82,068	13,868	82,000	13,800	20.2%
Solid Waste Franchise Fee	19,520	25,911	32,000	37,847	5,847	42,300	10,300	32.2%
Occupational Licenses	51,612	35,567	27,300	37,279	9,979	37,300	10,000	36.6%
Solid Waste Disposal Fees	233,430	435,061	233,400	362,915	129,515	233,400	-	0.0%
Penalties	-	-	-	2,869	2,869	-	-	NA
County Impact Fee Admin.Fees	94,445	98,152	85,600	102,323	16,723	99,200	13,600	15.9%
Lien Search Fees	12,968	12,540	10,000	13,553	3,553	12,500	2,500	25.0%
Trash Bin Fees	15,720	13,398	12,800	10,225	(2,575)	10,200	(2,600)	-20.3%
Federal Grants	1,132	-	-	-	-	-	-	NA
Special Events	71,300	68,350	-	44,195	44,195	-	-	NA
Other Fees	12,688	26,966	7,600	20,778	13,178	10,500	2,900	38.2%
Total - Other Licenses, Permits and Fees	\$ 888,148	\$ 1,323,489	\$ 933,300	\$ 1,149,845	\$ 216,545	\$ 1,014,500	\$ 81,200	8.7%
Interest Income	\$ 54,788	\$ 231,193	\$ -	\$ 324,470	\$ 324,470	\$ -	\$ -	NA
Total Revenue	\$ 5,004,025	\$ 7,453,719	\$ 8,622,911	\$ 9,220,450	\$ 597,539	\$ 11,020,830	\$ 2,397,919	27.8%
Total Fund Bal. Use / (Addition)	\$ (1,592,254)	\$ (3,453,965)	\$ (969,311)	\$ (4,723,977)	\$ (3,754,666)	\$ (2,078,730)	\$ (1,109,419)	114.5%
Total Funding	\$ 3,411,771	\$ 3,999,754	\$ 7,653,600	\$ 4,496,473	\$ (3,157,127)	\$ 8,942,100	\$ 1,288,500	16.8%

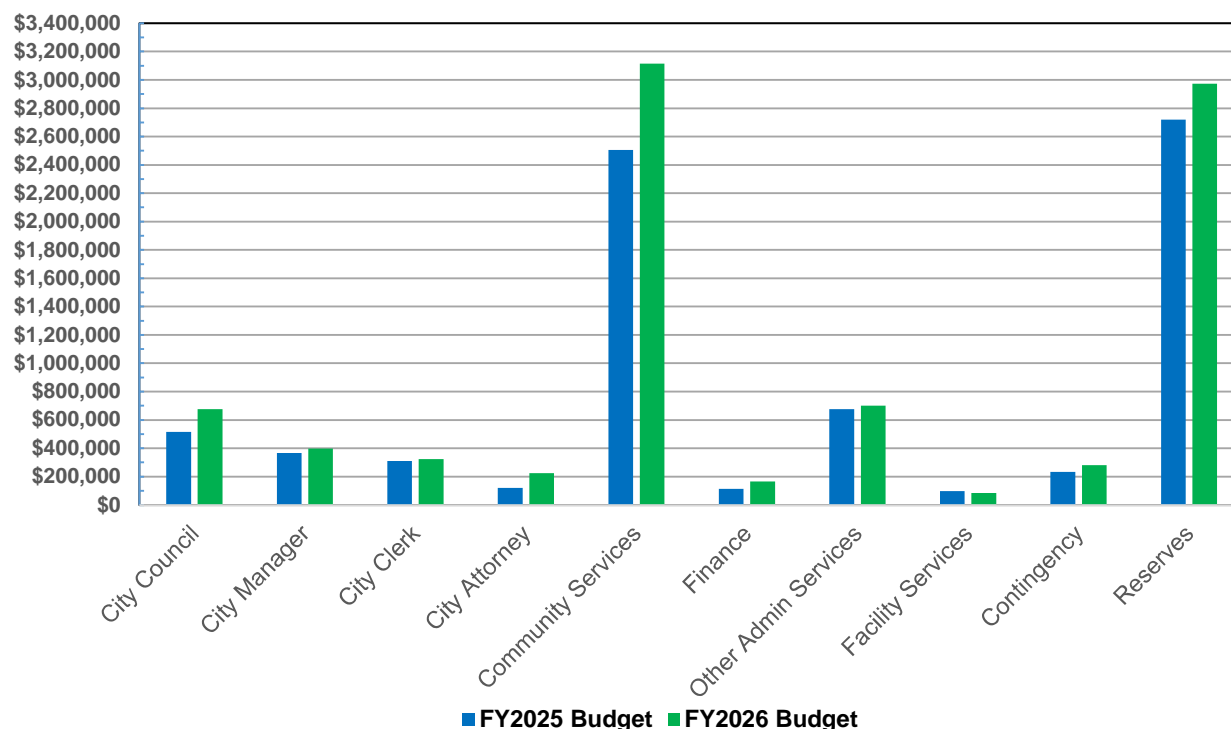
City of Westlake

Fiscal Year 2026 Budget

General Fund – Expenditures by Function

Description	FY 2025			FY 2026		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
City Council	\$ 516,100	\$ 437,908	\$ 78,192	\$ 674,800	\$ 158,700	30.7%
City Manager	365,200	290,004	75,196	398,400	33,200	9.1%
City Clerk	309,600	282,589	27,011	323,600	14,000	4.5%
City Attorney	120,000	203,713	(83,713)	224,100	104,100	86.8%
Community Services	2,505,100	2,558,146	(53,046)	3,116,200	611,100	24.4%
Finance (Other Depts)	112,200	113,816	(1,616)	166,200	54,000	48.1%
Other Administrative Services (Other Depts)	675,700	532,825	142,875	701,300	25,600	3.8%
Facility Services (Other Depts)	96,500	74,958	21,542	83,400	(13,100)	-13.6%
Contingency (Other Depts)	232,500	2,514	229,986	280,700	48,200	20.7%
Reserves (Other Depts)	2,720,700	-	2,720,700	2,973,400	252,700	9.3%
Total Expenditures	\$ 7,653,600	\$ 4,496,473	\$ 3,157,127	\$ 8,942,100	\$ 1,288,500	16.8%

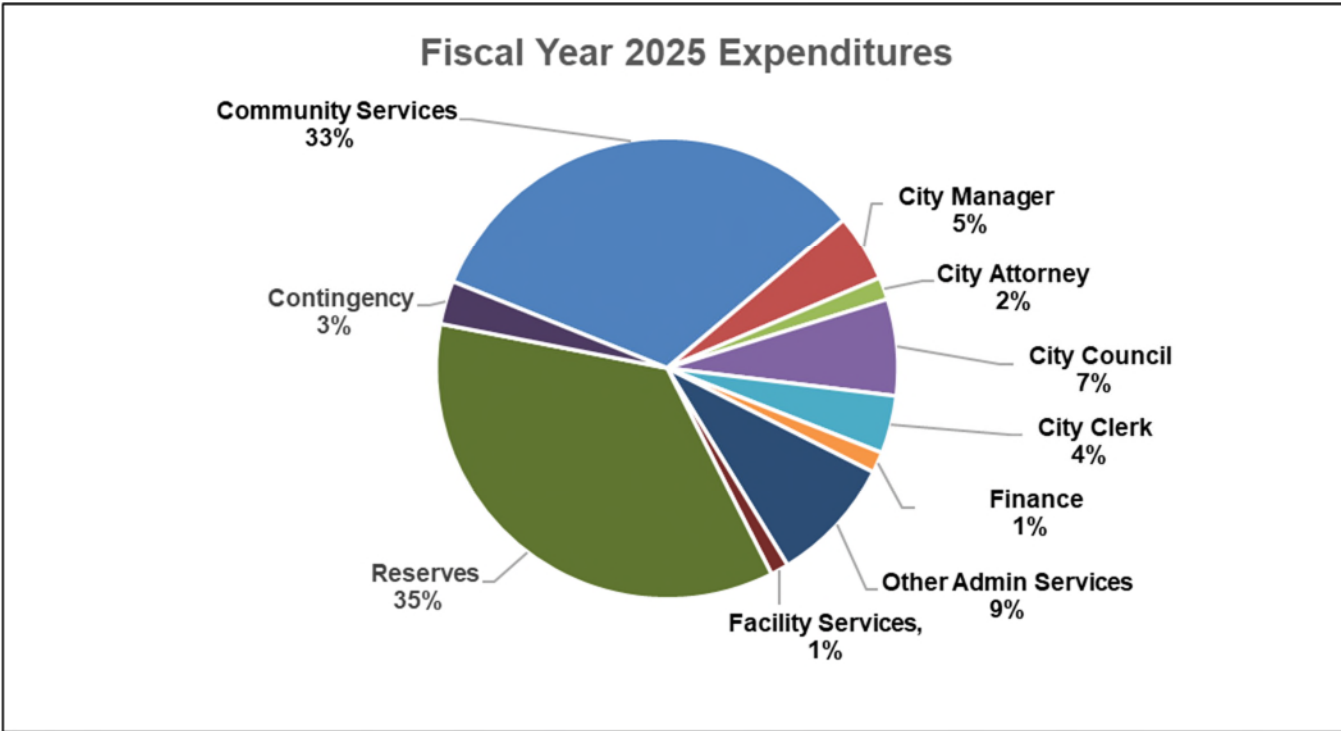
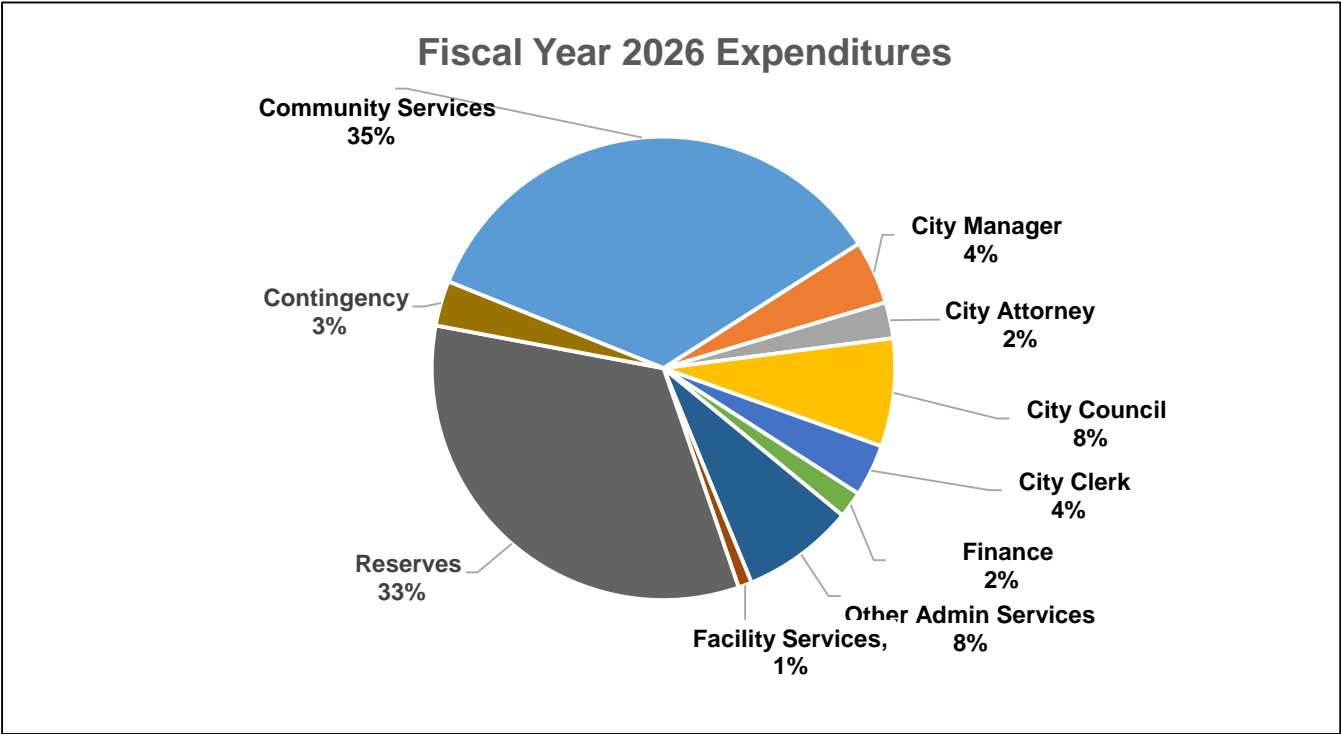
FY2025 Expenditures vs. FY2026 Expenditures



City of Westlake
Fiscal Year 2026 Budget

Item C.

General Fund – Expenditures by Function



City of Westlake Fiscal Year 2026 Budget

General Fund – City Council Department

Description	FY2023	FY2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr. (Decr.)
Personal Services								
Mayor/Council Stipend	\$ 60,000	\$ 60,000	\$ 60,000	\$ 59,143	\$ 857	\$ 60,000	\$ -	0.0%
FICA	4,590	4,590	4,600	4,477	123	4,600	-	0.0%
Total Personal Services	\$ 64,590	\$ 64,590	\$ 64,600	\$ 63,620	\$ 980	\$ 64,600	\$ -	0.0%
Operating Expenses								
ProfServ-Legislative Expense	\$ -	\$ -	\$ 75,000	\$ 16,000	\$ 59,000	\$ 75,000	\$ -	0.0%
Telephone, Cable and Internet Service	3,916	4,731	5,300	4,752	548	4,700	(600)	-11.3%
Lease - Building	-	9,550	9,100	12,000	(2,900)	176,000	166,900	1834.1%
Public Officials Insurance	3,500	4,557	5,500	4,557	943	5,500	-	0.0%
City Events	211,992	254,035	274,400	254,035	20,365	254,000	(20,400)	-7.4%
Council Expenses	33,174	75,275	78,400	67,944	10,456	80,000	1,600	2.0%
Dues, Licenses, Subscriptions	1,273	3,850	3,800	15,000	(11,200)	15,000	11,200	294.7%
Total Operating Expenses	\$ 253,855	\$ 351,998	\$ 451,500	\$ 374,288	\$ 77,212	\$ 610,200	\$ 158,700	35.1%
Total City Council	\$ 318,445	\$ 416,588	\$ 516,100	\$ 437,908	\$ 78,192	\$ 674,800	\$ 158,700	30.7%

**City of Westlake
Fiscal Year 2026 Budget**

Item C.

General Fund – City Manager Department

Summary

The City Manager is the chief administrative officer of the City and is responsible for directing and supervising the administration of all departments, offices, and agencies of the City except the City Attorney, unless otherwise directed in the City Charter. The City Manager shall:

- Ensure all laws and provisions of the Charter and acts of the Council are fully executed.
- Make recommendations to the Council concerning the affairs of the City.
- Prepare the annual operating and capital budgets.
- Ensure the City Clerk prepares the Council agendas.
- Draw and signs vouchers as provided by ordinance.
- Provide administrative services to support the Council.
- Keep the Council advised as to the financial condition of the City.
- Provide reports to the Council on the finances and administrative services of the City.
- Perform other duties as outlined in the Charter or requested by the Council.

Mission

To implement the policies and direction of the City Council, serve the residents of the community by fulfilling duties as the legislative body directs through developing policies designed to successfully perform municipal functions and render other municipal services.

Major Challenges

- Planning for sufficient space or alternative means to provide City services.
- Maintaining the proper level of service while minimizing the overall cost for services.
- Drafting and updating the Land Development Regulations to meet the changing needs of the city.
- Planning for future growth to ensure sufficient revenues are available to accomplish the goals and objectives.
- Maintaining intergovernmental cooperation with other agencies surrounding and impacting the City.
- Working with the developers and other third parties to ensure that the integrity of the vision of the City is maintained.

Current Year Highlights

- Held monthly “Coffee with the Manager” online discussions with the residents.
- Ensured that development occurred within the comprehensive master plan and current LDRs.
- Managed the processing of additional plats for development within the City.
- Continued the GIS program for all facilities located within the City.

City of Westlake Fiscal Year 2026 Budget

Item C.

General Fund – City Manager Department

Next Year Goals

- Continue monthly “Coffee with the Manager” to keep residents informed what is happening within the City.
- Continue to work on City Hall planning and facilities.
- Work with Seminole Improvement District on development of the SID park
- Review new commercial and residential plats as submitted for future development. Coordinate with developers and SID to ensure any conflicts are minimized.
- Work with new commercial and residential developers to ensure compliance with the City code
- Continue to improve community outreach through the appropriate combination of meetings and media

Description	FY2023	FY2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Operating Expenses								
Contracts - City Manager	\$ 213,600	\$ 230,682	\$ 249,800	\$ 249,800	\$ -	\$ 258,500	\$ 8,700	3.5%
Public Relations	-	-	50,000	31,184	-	50,000	-	0.0%
Miscellaneous Expenses	-	792	-	-	-	-	-	NA
Office Supplies	11,343	12,171	12,700	6,320	6,380	12,200	(500)	-3.9%
Dues, Licenses, Subscriptions	1,924	2,475	2,700	2,700	-	2,700	-	0.0%
Total Operating Expenses	\$ 226,867	\$ 246,120	\$ 315,200	\$ 290,004	\$ 6,380	\$ 323,400	\$ 8,200	2.6%
Capital Expenses								
Capital Outlay	72,304	37,761	50,000	-	50,000	75,000	25,000	50.0%
Total Capital Expenses	\$ 72,304	\$ 37,761	\$ 50,000	\$ -	\$ 50,000	\$ 75,000	\$ 25,000	50.0%
Total City Manager	\$ 299,171	\$ 283,881	\$ 365,200	\$ 290,004	\$ 56,380	\$ 398,400	\$ 33,200	9.1%

City of Westlake Fiscal Year 2026 Budget

Item C.

General Fund – City Clerk Department

Summary

The City Clerk position is part of the master contract with Inframark to provide management services to the City. The contract is a fee for services based upon the scope and level of work required. The City Clerk reports to the City Manager and serves as a liaison between the City Council, staff, the public, other local governing bodies, and governmental agencies at various levels. The City Clerk's office serves as the official record keeper by maintaining, preserving, and recording official actions, documents, and by maintaining the legislative history of the City, and it renders unbiased and impartial service to all residents. The Clerk's office is the local supervisor of elections for the City. The City Clerk ensures the order, accessibility, and transparency of records. The administration of the City's website and other social media is included in the Clerks duties.

Mission

To establish confidence and trust in municipal government while providing efficient, effective, and transparent public service to the Council, departments, and citizens of Westlake, and to safeguard accurate records of municipal activities in accordance with applicable federal, state, and local laws. The City Clerk shall:

- Prepare and publish meeting notices, including legally required advertisements, and prepare and distribute agenda packets in advance of regular, special, workshop meetings and public hearings.
- Provide clerical support to the Council.
- Draft and publish meeting notices and prepare and distribute agenda packets in advance of Board Meetings.
- Coordinate recruitment of Advisory Board applicants.
- Maintain the City's official records, provide information and records to the public and staff, maintain data related to legislative history, and update the City Charter and City Code.
- Coordinate and manage municipal elections and serve as the filing clerk.
- Draft and disseminate public information notices through various modes of communication.
- Oversee website updates, site navigation, and ensure accessibility and accuracy of documents.

Current Year Highlights

- Completed the Codification process with Municode
- Implemented NextRequest - a streamlined system for public records requests and tracking
- Implemented ClerkMinutes – processing system to better generate and more efficiently produce meeting minutes
- Assisted and oversaw in the planning and organization of four (4) city events.
- Oversaw the 2025 Ethics Training Audit
- Developed Request for Proposals to Procure New Office Space
- Coordinated and oversaw the logistics of Strategic Planning meetings

City of Westlake Fiscal Year 2026 Budget

Item C.

General Fund – City Clerk Department

- Initiated and began preparations for the 2026 Election
- Continued logistics planning for Public City Council meetings
- Continued restructuring of current records management system to improve storage, retention, and disposition to coincide with Florida Records Management
- Continued to develop standard operating procedures

Next Year Goals

- Continue to enhance and promote accessibility and to ensure services are provided in an open and transparent manner.
- Continue efforts in staff training in the emergency notification system
- Continue training for the archive and records management system
- Continue to maintain and seek strong cooperative partnerships, relationships, and opportunities to improve services, and to meet the changing needs of the community, including the rapidly increasing size and diversity of its population.
- Continue to develop records management policies and procedures in accordance with State guidelines.
- Continued review and streamline election processes in anticipation of the 2026 election.
- Maintain business licensing, and other permitting processes.
- Continue to pursue municipal clerk education opportunities.
- Maintain relationships with local and state municipal clerk associations.
- Evaluate, digitize, and dispose of records per Florida Statute

Description	FY2023	FY2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr.(Decr.) Over Budget	% Budget Incr./ (Decr.)
<i>Operating Expenses</i>								
Website Support	\$ 6,100	\$ 8,324	\$ 8,300	\$ 7,600	\$ 700	\$ 7,600	\$ (700)	-8.4%
Contracts-City Clerk	212,200	218,600	233,300	224,133	9,167	233,100	(200)	-0.1%
Postage and Freight	779	1,921	-	1,404	(1,404)	1,900	1,900	NA
Printing	21	136	15,500	-	15,500	12,500	(3,000)	-19.4%
Advertising	17,543	9,103	17,500	10,675	6,825	17,500	-	0.0%
Office Supplies	2,885	606	2,900	-	2,900	2,900	-	0.0%
Miscellaneous Services	100	804	6,000	-	6,000	-	(6,000)	-100.0%
Miscellaneous Expenses	-	2,473	-	3,177	(3,177)	12,500	12,500	NA
Dues, Licenses, Subscriptions	20,063	31,984	26,100	35,600	(9,500)	35,600	9,500	36.4%
Total City Clerk	\$ 259,691	\$ 273,951	\$ 309,600	\$ 282,589	\$ 27,011	\$ 323,600	\$ 14,000	4.5%

**City of Westlake
Fiscal Year 2026 Budget**

General Fund – City Attorney

Description	FY2023	FY2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
Operating Expenditures								
ProfServ-Legal Services	\$ 71,202	\$ 84,550	\$ 120,000	\$ 81,149	\$ 38,851	\$ 101,500	\$ (18,500)	-15.4%
ProfServ-Legal Litigation	-	-	-	122,564	(122,564)	122,600	122,600	NA
Total City Attorney	\$ 71,202	\$ 84,550	\$ 120,000	\$ 203,713	\$ (83,713)	\$ 224,100	\$ 104,100	86.8%

City of Westlake Fiscal Year 2026 Budget

Item C.

General Fund – Community Services Department

Summary

The Community Services Department consists of solid waste collection, law enforcement, electricity, roadway services and community service functions.

Solid Waste Collection – Costs related to the collection and disposal of resident solid waste are accounted for in the Community Service Department

Law Enforcement - The current contract with the Palm Beach County Sheriff's department calls for one 24/7 deputy. To accomplish this coverage, seven deputies are required. The contract includes dedicated officers, vehicles, and dispatch. The contract also includes the supervisory personnel, K-9, detectives, crime lab, SWAT, and other resource necessary for the safety of the residents.

Electricity – Expenditures to provide electricity for roadway lighting and traffic control are accounted for in the Community Service Department.

Community Service – Expenditures for personnel performing community-wide maintenance are accounted for in the Community Service Department, along with the cost to purchase trash collection bins and other necessary maintenance supplies.

Roadway Services – Expenditures for operation and maintenance of traffic signals are accounted for in the Community Services Department.

Description	FY2023	FY2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Operating Expenditures								
Contracts-Solid Waste	\$ 810,480	\$ 1,091,110	\$ 1,212,000	\$ 1,217,169	\$ (5,169)	\$ 1,360,400	\$ 148,400	12.2%
Contracts-Sheriff	859,790	1,025,583	1,066,600	1,066,605	(5)	1,398,600	332,000	31.1%
Electricity-Streetlighting	125,574	121,824	132,300	175,827	(43,527)	253,800	121,500	91.8%
R&M-Community Service	28,300	29,100	30,100	30,100	-	31,200	1,100	3.7%
Operating Supplies	57,280	58,649	57,300	58,649	(1,349)	58,600	1,300.00	2.3%
Roadway Services	25,510	-	6,800	9,796	(2,996)	13,600	6,800	NA
Total Community Services	\$ 1,906,934	\$ 2,326,266	\$ 2,505,100	\$ 2,558,146	\$ (53,046)	\$ 3,116,200	\$ 611,100	24.4%

**City of Westlake
Fiscal Year 2026 Budget**

Item C.

General Fund – Other Departments

Description	FY2023	FY2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Finance								
Auditing Services	\$ 7,000	\$ 7,000	\$ 7,800	\$ 8,300	\$ (500)	\$ 8,100	\$ 300	3.8%
Contracts - Finance	83,100	93,238	104,400	104,400	-	108,100	3,700	3.5%
Grants and Aid	-	-	-	-	-	50,000	50,000	NA
Office Supplies	-	133	-	1,116	(1,116)	-	-	NA
Total Finance	\$ 90,100	\$ 100,371	\$ 112,200	\$ 113,816	\$ (1,616)	\$ 166,200	\$ 54,000	48.1%
Other Administrative Services								
ProfServ-Information Technology	\$ 84,623	\$ 88,796	\$ 76,600	\$ 85,300	\$ (8,700)	\$ 85,300	8,700	11.4%
Contracts-Admin. Service	277,757	308,186	441,100	441,100	-	456,500	15,400	3.5%
Misc-Assessmnt Collection Cost	1,288	1,265	8,000	6,425	1,575	9,500	1,500	18.8%
General Government	77	12,176	150,000	-	150,000	150,000	-	0.0%
Total Other Administrative Services	\$ 363,745	\$ 410,423	\$ 675,700	\$ 532,825	\$ 142,875	\$ 701,300	\$ 25,600	3.8%
Facility Services								
Telephone, Cable and Internet Service	\$ 15,861	\$ 10,830	\$ 9,200	\$ 9,194	\$ 6	\$ 9,200	\$ -	0.0%
Lease - Building	-	-	25,000	-	25,000	25,000	-	0.0%
Lease-Copier	9,105	12,823	12,900	-	12,900	-	(12,900)	-100.0%
Insurance(Liab,Auto,Property)	6,781	11,017	13,200	9,048	4,152	13,900	700	5.3%
Miscellaneous Services	1,547	578	1,700	532	1,168	1,500	(200.00)	-11.8%
Cleaning Services	25,545	18,922	13,300	14,336	(1,036)	14,300	1,000	7.5%
Principal-Capital Lease Payments	21,905	22,746	19,100	35,169	(16,069)	16,700	(2,400)	-12.6%
Interest-Capital Lease Payments	5,967	5,443	2,100	6,679	(4,579)	2,800	700	33.3%
Total Facility Services	\$ 86,711	\$ 82,359	\$ 96,500	\$ 74,958	\$ 21,542	\$ 83,400	\$ (13,100)	-13.6%
Contingency	\$ 15,772	\$ 21,365	\$ 232,500	\$ 2,514	\$ 229,986	\$ 280,700	\$ 48,200	20.7%
Reserves								
1st Quarter Operating	\$ -	\$ -	\$ 1,220,700	\$ -	\$ 1,220,700	\$ 1,473,400	\$ 252,700	20.7%
Capital Projects	-	-	1,500,000	-	1,500,000	1,500,000	-	0.0%
Total Reserves	\$ -	\$ -	\$ 2,720,700	\$ -	\$ 2,720,700	\$ 2,973,400	\$ 252,700	9.3%
Total Other Departments	\$ 556,328	\$ 614,518	\$ 3,837,600	\$ 724,113	\$ 3,113,487	\$ 4,205,000	\$ 367,400	9.6%



Special Revenue Funds

City of Westlake

Fiscal Year 2026 Budget

Special Revenue Fund Summary

Description	FY 2025			FY 2026		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
<u>FUNDING</u>						
Revenue/Other Financing Sources	\$ 3,041,900	\$ 2,716,734	\$ (325,166)	\$ 3,349,900	\$ 308,000	10.1%
Total Fund Bal. Use / (Addition)	-	(151,488)	(151,488)	-	-	NA
Total Funding	\$ 3,041,900	\$ 2,565,246	\$ (476,654)	\$ 3,349,900	\$ 308,000	10.1%
<u>EXPENDITURES</u>						
Expenditures	3,041,900	2,565,246	(476,654)	3,349,900	308,000	10.1%
Total Expenditures	\$ 3,041,900	\$ 2,565,246	\$ 476,654	\$ 3,349,900	\$ 308,000	10.1%

City of Westlake
Fiscal Year 2026 Budget

Item C.

Special Revenue Fund Detail-Comprehensive Planning Services

Description	FY2023	FY2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
Revenue								
Building Permits	\$ 1,079,748	\$ 1,068,118	\$ 1,966,300	\$ 1,079,732	\$ (886,568)	\$ 2,268,800	\$ 302,500	15.4%
Reinspection Fees	5,550	700	-	1,133	1,133	-	-	NA
Building Permits-Surcharge	8,176	5,889	7,600	6,237	(1,363)	6,000	(1,600)	-21.1%
Other Building Permit Fees	121,950	93,600	30,000	82,000	52,000	30,000	-	0.0%
Building Permits-Admin Fee	133,645	145,525	129,700	145,941	16,241	147,100	17,400	13.4%
Engineering Permits	337,228	82,449	300,600	178,557	(122,043)	261,200	(39,400)	-13.1%
Planning/Zoning Permits	51,195	56,241	307,700	336,807	29,107	336,800	29,100	9.5%
Other Miscellaneous Revenue	1,000	5,988	-	-	-	-	-	NA
Total Revenue	\$ 1,738,492	\$ 1,458,510	\$ 2,741,900	\$ 1,830,407	\$ (911,493)	\$ 3,049,900	\$ 308,000	11.2%
Expenditures								
ProfServ-Engineering	\$ 261,205	\$ 171,290	\$ 300,600	\$ 233,460	\$ 67,140	\$ 261,200	\$ (39,400)	-13.1%
ProfServ-Information Technology	259,149	327,389	290,200	315,375	(25,175)	327,400	37,200	12.8%
ProfServ-Legal Services	42,292	26,520	62,700	26,160	36,540	42,300	(20,400)	-32.5%
ProfServ-Planning/Zoning Board	284,853	336,413	307,700	336,807	(29,107)	336,800	29,100	9.5%
ProfServ-Compliance Service	186,480	181,440	186,500	181,493	5,007	186,500	-	0.0%
ProfServ-Building Permits	1,738,822	1,285,542	1,431,900	1,314,651	117,249	1,738,800	306,900	21.4%
Special Magistrate	-	-	30,000	-	30,000	30,000	-	0.0%
Telephone, Cable and Internet Service	5,036	4,998	7,000	5,267	1,733	5,300	(1,700)	-24.3%
Lease - Building	-	-	24,000	-	24,000	24,000	-	0.0%
Lease - Copier	5,860	4,008	3,100	-	3,100	-	(3,100)	-100.0%
Printing	255	1,039	1,000	190	810	1,000	-	0.0%
Miscellaneous Services	345	2,983	1,300	133	1,167	3,000	1,700	130.8%
Administration Fee	113,200	71,476	32,700	32,700	-	33,800	1,100	3.4%
Billing Service Fees	-	36,633	42,800	41,215	1,585	41,200	(1,600)	-3.7%
Office Supplies	518	919	2,100	196	1,904	900	(1,200)	-57.1%
Cleaning Services	16,550	18,695	13,000	12,827	173	12,800	(200)	-1.5%
Principal-Capital Lease Payments	-	-	4,800	2,383	2,417	4,200	(600)	-12.5%
Interest-Capital Lease Payments	-	-	500	965	(465)	700	200	40.0%
Total Expenditures	\$ 2,914,565	\$ 2,469,345	\$ 2,741,900	\$ 2,503,822	\$ 238,078	\$ 3,049,900	\$ 308,000	11.2%

**City of Westlake
Fiscal Year 2026 Budget**

Item C.

Special Revenue Fund Detail-Housing Assistance

Description	FY2023	FY2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Revenue								
Interest-Investments	\$ 132,934	\$ 120,464	\$ -	\$ 61,943	\$ 61,943	\$ -	\$ -	NA
Dividends	-	87,404	-	104,933	(104,933)	-	-	NA
Donations	807,660	860,383	300,000	719,451	419,451	300,000	-	0.0%
Total Revenue	\$ 940,594	\$ 1,068,251	\$ 300,000	\$ 886,327	\$ 376,461	\$ 300,000	\$ -	0.0%
Expenditures								
Assistance Program	\$ 55,925	\$ 65,425	\$ 279,000	\$ 61,424	\$ 217,576	\$ 279,000	\$ -	0.0%
Administration Fee	14,504	3,990	21,000	-	21,000	21,000	-	0.0%
Total Expenditures	\$ 70,429	\$ 69,415	\$ 300,000	\$ 61,424	\$ 238,576	\$ 300,000	\$ -	0.0%