

CITY OF WESTLAKE



AGENDA

City Council Budget Workshop

Tuesday, August 05, 2025, at 5:00 PM

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

Live Broadcasting:

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

Meeting ID: 2865 885 2298 | 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

PLEDGE OF ALLEGIANCE

WORKSHOP AGENDA

[A.](#) Budget Worksheet

CITY COUNCIL COMMENTS

CITY ATTORNEY COMMENTS

CITY MANAGER COMMENTS

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, July 25, 2025

File Attachments for Item:

A. Budget Worksheet

FY2026 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2023	FY 2024	BUDGET FY 2025	THRU JUN-2025	JUL- SEP-2025	PROJECTED FY 2025	BUDGET FY 2026
REVENUES							
Ad Valorem Taxes	3,099,718	4,560,317	6,058,611	5,975,581	83,030	6,058,611	7,673,690
Ad Valorem Taxes - Prior Years	1,308	3,541	-	-	-	-	-
Ad Valorem Taxes-Discount	(119,809)	(174,066)	(242,300)	(226,810)	-	(226,810)	(306,900)
FPL Franchise Fee	331,283	420,305	456,400	326,845	108,948	435,793	487,100
Gas Franchise Fee	44,050	187,239	68,200	46,268	35,800	82,068	82,000
Solid Waste Franchise Fee	19,520	25,911	32,000	25,231	12,616	37,847	42,300
Public Service Tax-Electricity	408,914	535,161	559,000	370,632	185,316	555,948	621,400
Public Service Tax-Water	75,926	172,978	187,400	88,967	88,967	177,934	198,900
Public Service Tax-Gas	100,430	125,726	126,200	108,841	54,421	163,262	182,500
Communications Service Tax	122,167	148,617	159,800	123,254	41,085	164,339	159,800
Occupational Licenses	51,612	35,567	27,300	27,959	9,320	37,279	37,300
Building Permits-Admin Fee	94,445	98,152	85,600	76,742	25,581	102,323	99,200
General Government	1,132	-	-	-	-	-	-
State Revenue Sharing	28,123	50,000	70,100	60,271	20,090	80,361	102,769
Alcoholic Beverage License	649	1,101	1,100	624	476	1,100	1,100
Other Public Safety Chgs./Fees	9,413	17,232	6,500	8,044	4,022	12,066	9,400
Garbage/Solid Waste Revenue	233,430	435,061	233,400	272,186	90,729	362,915	233,400
Penalties	-	-	-	2,869	-	2,869	-
Other Operating Revenues	15,720	13,398	12,800	7,669	2,556	10,225	10,200
Special Events	12,900	10,200	-	14,775	-	14,775	-
Event Sponsors	58,400	58,150	-	29,420	-	29,420	-
Judgements and Fines	2,626	5,983	-	5,709	1,903	7,612	-
Interest - Investments	51,035	224,324	-	239,157	79,719	318,876	-
Interest-Tax Collector	3,755	6,869	-	5,594	-	5,594	-
Special Assessments-Tax Collector	357,057	495,407	802,900	797,617	5,283	802,900	948,700
Special Assessments-Delinquent	281	561	-	-	-	-	-
Special Assmnts- Discounts	(13,026)	(19,205)	(32,100)	(30,410)	-	(30,410)	(37,900)
Other Miscellaneous Revenues	-	2,650	-	-	-	-	-
Lien Search Fees	12,968	12,540	10,000	10,165	3,388	13,553	12,500
TOTAL REVENUES	5,004,027	7,453,719	8,622,911	8,367,200	853,250	9,220,450	10,557,459
EXPENDITURES							
Legislative							
Mayor/Council Stipend	60,000	60,000	60,000	44,143	15,000	59,143	60,000
FICA Taxes	4,590	4,590	4,600	3,377	1,100	4,477	4,600
ProfServ-Legislative Expense	-	-	75,000	12,000	4,000	16,000	75,000
Telephone, Cable and Internet Service	3,916	4,731	5,300	3,564	1,188	4,752	4,700
Lease - Building	-	9,550	9,100	9,000	3,000	12,000	176,000
Public Officials Insurance	3,500	4,557	5,500	4,557	-	4,557	5,500
Misc-Event Expense	211,992	254,035	274,400	211,912	42,123	254,035	254,000
Council Expenses	33,174	75,275	78,400	50,958	16,986	67,944	80,000
Dues, Licenses, Subscriptions	1,273	3,850	3,800	6,104	8,896	15,000	15,000
Total Legislative	318,445	416,828	516,100	345,615	92,293	437,908	674,800
City Manager							
Contracts-City Manager	213,600	230,682	249,800	187,350	62,450	249,800	258,500
Public Relations	-	-	50,000	28,184	3,000	31,184	50,000
Miscellaneous Expenses	-	792	-	-	-	-	-
Office Supplies	11,343	12,171	12,700	4,740	1,580	6,320	12,200
Dues, Licenses, Subscriptions	1,924	2,475	2,700	1,741	959	2,700	2,700
Total City Manager	226,867	246,120	315,200	222,015	67,989	290,004	323,400
City Clerk							
ProfServ-Web Site Maintenance	6,100	8,324	8,300	4,575	4,042	8,617	7,600
Contracts-City Clerk	212,200	218,600	233,300	168,308	93,042	261,350	271,800
Postage & Freight	779	1,921	-	1,053	351	1,404	1,900
Printing	21	136	15,500	-	-	-	12,500
Legal Advertising	17,543	9,103	17,500	8,006	2,669	10,675	17,500
Miscellaneous Services	100	804	6,000	-	-	-	-
Miscellaneous Expenses	-	2,473	-	3,177	-	3,177	12,500
Office Supplies	2,885	606	2,900	-	-	-	2,900
Dues, Licenses, Subscriptions	20,063	31,984	26,100	23,015	3,085	26,100	35,600
Total City Clerk	259,691	273,951	309,600	208,134	103,189	311,323	362,300

FY2026 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU JUN-2025	PROJECTED JUL- SEP-2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
Finance							
Auditing Services	7,000	7,000	7,800	500	7,800	8,300	8,100
Contracts-Finance	83,100	93,238	104,400	78,300	26,100	104,400	108,100
Grants and Aid	-	-	-	-	-	-	50,000
Office Supplies	-	133	-	1,116	-	1,116	-
Total Finance	90,100	100,371	112,200	79,916	33,900	113,816	166,200
Other Administrative Services							
ProfServ-Information Technology	84,623	88,796	76,600	55,450	29,850	85,300	85,300
Contracts-Admin. Service	277,757	308,186	441,100	330,825	110,275	441,100	456,500
Misc-Assessmnt Collection Cost	1,288	1,265	8,000	6,372	53,000	6,425	9,500
General Government	77	12,176	150,000	-	-	-	150,000
Total Other Administrative Services	363,745	410,423	675,700	392,647	140,178	532,825	701,300
Legal Counsel							
ProfServ-Legal Services	71,202	84,550	120,000	60,862	20,287	81,149	101,500
ProfServ-Legal Litigation	-	-	-	61,282	61,282	122,564	122,600
Total Legal Counsel	71,202	84,550	120,000	122,144	81,569	203,713	224,100
Facility Services							
Telephone, Cable and Internet Service	15,861	10,830	9,200	6,993	2,201	9,194	9,200
Lease - Building	-	-	25,000	-	-	-	25,000
Lease - Copier	9,105	12,823	12,900	9,853	3,324	13,177	13,200
Insurance(Liab,Auto,Property)	6,781	11,017	13,200	9,048	-	9,048	13,900
Miscellaneous Services	1,547	578	1,700	532	-	532	1,500
Cleaning Services	25,545	18,922	13,300	10,752	3,584	14,336	14,300
Principal-Capital Lease Payments	21,905	22,746	19,100	17,606	8,208	25,814	6,900
Interest-Capital Lease Payments	5,967	5,443	2,100	2,258	621	2,879	200
Total Facility Services	86,711	82,359	96,500	57,042	17,938	74,980	84,200
Community Services							
Contacts-Solid Waste	810,480	1,091,110	1,212,000	912,877	304,292	1,217,169	1,360,400
Contracts-Sheriff	859,790	1,025,583	1,066,600	799,954	266,651	1,066,605	1,398,600
Electricity	125,574	121,824	132,300	131,870	43,957	175,827	253,800
R&M-Community Maintenance	28,300	29,100	30,100	22,575	7,525	30,100	31,200
Operating Supplies	57,280	58,649	57,300	29,832	28,817	58,649	58,600
Roadway Services	25,510	-	6,800	6,796	3,000	9,796	13,600
Total Community Services	1,906,934	2,326,266	2,505,100	1,903,904	654,242	2,558,146	3,116,200
Capital Expenditures & Projects							
Cap Outlay-Equipment	6,378	37,761	-	-	-	-	25,000
Capital Improvements	-	-	50,000	-	-	-	50,000
Capital Outlay-Software	65,926	-	-	-	-	-	-
Total Capital Expenditures & Projects	72,304	37,761	-	-	-	-	75,000
Other Fees and Charges							
Misc-Contingency	15,772	21,365	232,500	2,514	-	2,514	282,600
Total Other Fees and Charges	15,772	21,365	232,500	2,514	-	2,514	282,600
Reserves							
1st Quarter Operating Reserve	-	-	1,220,700	-	-	-	1,483,800
Capital Projects Reserve	-	-	1,500,000	-	-	-	1,500,000
Total Reserves	-	-	2,720,700	-	-	-	2,983,800
TOTAL EXPENDITURES	3,411,771	3,999,994	7,603,600	3,333,931	1,191,298	4,525,229	8,993,900
Excess (deficiency) of revenues over (under) expenditures	1,592,256	3,453,725	1,019,311	5,033,269	(338,000)	4,695,221	1,563,559

FY2026 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU JUN-2025	PROJECTED JUL- SEP-2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
OTHER FINANCING SOURCES (USES)							
Initiation of Financed Purchase	65,926	-	-	-	-	-	-
Nonoperating Grant Expense	-	-	-	(724,735)	-	(724,735)	-
Contribution to/(Use of) Fund Balance	-	-	1,019,311	-	-	-	1,563,559
TOTAL OTHER SOURCES (USES)	65,926	-	1,019,311	(724,735)	-	(724,735)	1,563,559
Net change in fund balance	1,658,182	3,453,725	-	4,308,534	(338,000)	3,970,486	-
FUND BALANCE, BEGINNING	1,191,417	2,849,599	6,303,324	6,303,324	10,611,858	6,303,324	10,273,810
FUND BALANCE, ENDING	\$ 2,849,599	\$ 6,303,324	6,303,324	\$ 10,611,858	\$ 10,273,858	\$ 10,273,810	\$ 10,273,810

Comparison of Assessment Rates
Fiscal Year 2026 vs Fiscal Year 2025

Solid Waste Assessment				Assessments
Units	FY 2026	FY 2025	Percent Change	
2,928	\$ 324.00	\$ 324.00	0.0%	\$ 948,672.00

* \$324 x 3,106 parcels per current tax roll = \$1,006,344 Special Assessments-Tax Collector

FY2026 Budget - Special Revenue Fund (Comprehensive Planning Services)

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2023	FY 2024	BUDGET FY 2025	THRU JUN-2025	JUL- SEP-2025	PROJECTED FY 2025	BUDGET FY 2026
REVENUES							
Building Permits	\$ 1,079,748	\$ 1,068,118	\$ 1,966,300	\$ 809,799	\$ 269,933	\$ 1,079,732	\$ 2,269,000
Reinspection Fees	5,550	700	-	850	283	1,133	-
Building Permits-Surcharge	8,176	5,889	7,600	4,678	1,559	6,237	6,000
Other Building Permit Fees	121,950	93,600	30,000	61,500	20,500	82,000	30,000
Building Permits-Admin Fee	133,645	145,525	129,700	109,456	36,485	145,941	147,100
Engineering Permits	337,228	82,449	300,600	133,918	44,639	178,557	261,200
Planning/Zoning Permits	51,195	56,241	307,700	51,867	284,940	336,807	336,800
Other Misc. Revenue	1,000	5,988	-	-	-	-	-
TOTAL REVENUES	1,738,492	1,458,510	2,741,900	1,172,068	658,340	1,830,408	3,050,100
EXPENDITURES							
Comprehensive Planning							
ProfServ-Engineering	261,205	171,290	300,600	175,095	58,365	233,460	261,200
ProfServ-Information Technology	259,149	327,389	290,200	187,046	128,329	315,375	327,400
ProfServ-Legal Services	42,292	26,520	62,700	19,620	6,540	26,160	42,300
ProfServ-Planning/Zoning Board	284,853	336,413	307,700	252,605	84,202	336,807	336,800
ProfServ-Compliance Service	186,480	181,440	186,500	136,120	45,373	181,493	186,500
ProfServ-Building Permits	1,738,822	1,285,542	1,431,900	985,988	328,663	1,314,651	1,738,800
Special Magistrate	-	-	30,000	-	-	-	30,000
Telephone, Cable and Internet Service	5,036	4,998	7,000	4,053	1,214	5,267	5,300
Lease - Building	-	-	24,000	-	-	-	24,000
Lease - Copier	5,860	4,008	3,100	2,514	933	3,447	3,400
Printing	255	1,039	1,000	190	-	190	1,000
Miscellaneous Services	345	2,983	1,300	133	-	133	3,000
Admin Fee	113,200	71,476	32,700	24,525	8,175	32,700	33,800
Billing Service Fees	-	36,633	42,800	30,911	10,304	41,215	41,200
Office Supplies	518	919	2,100	196	-	196	900
Cleaning Services	16,550	18,695	13,000	9,620	3,207	12,827	12,800
Principal-Capital Lease Payments	-	-	4,800	-	-	-	1,700
Interest-Capital Lease Payments	-	-	500	-	-	-	-
TOTAL EXPENDITURES	\$ 2,914,565	\$ 2,469,345	\$ 2,741,900	\$ 1,828,616	\$ 675,304	\$ 2,503,920	\$ 3,050,100
Excess (deficiency) of revenues							
Over (under) expenditures	(1,176,073)	(1,010,835)	-	(656,548)	(16,964)	(673,512)	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	(1,176,073)	(1,010,835)	-	(656,548)	(16,964)	(673,512)	-
FUND BALANCE, BEGINNING	1,695,477	519,404	(491,431)	(491,431)	(1,147,979)	(491,431)	(1,164,943)
FUND BALANCE, ENDING	\$ 519,404	(491,431)	(491,431)	\$ (1,147,979)	\$ (1,164,943)	\$ (1,164,943)	\$ (1,164,943)

FY2026 Budget - Special Revenue Fund (Housing Assistance Program)

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU JUN-2025	PROJECTED JUL- SEP-2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	\$ 132,934	\$ 120,464	\$ -	\$ 46,457	15,486	\$ 61,943	\$ -
Dividends	-	87,404	-	78,700	26,233	104,933	-
Housing Assistance Fee	807,660	860,383	300,000	539,588	179,863	719,451	300,000
TOTAL REVENUES	\$ 940,594	\$ 1,068,251	\$ 300,000	\$ 664,745	\$ 221,582	\$ 886,327	\$ 300,000
EXPENDITURES							
Administration Fee	\$ 14,504	\$ 3,990	\$ 21,000	\$ -	\$ -	\$ -	\$ 21,000
Assistance Program	55,925	65,425	279,000	-	61,424	61,424	279,000
TOTAL EXPENDITURES	\$ 70,429	\$ 69,415	\$ 300,000	\$ -	\$ 61,424	\$ 61,424	\$ 300,000
Excess (deficiency) of revenues Over (under) expenditures	870,165	998,836	-	664,745	160,158	824,903	-
Net change in fund balance	870,165	998,836	-	664,745	160,158	824,903	-
FUND BALANCE, BEGINNING	<u>3,517,971</u>	<u>4,388,136</u>	<u>5,386,972</u>	<u>5,386,972</u>	<u>-</u>	<u>5,386,972</u>	<u>6,211,875</u>
FUND BALANCE, ENDING	<u>\$ 4,388,136</u>	<u>\$ 5,386,972</u>	<u>\$ 5,386,972</u>	<u>\$ 6,051,717</u>	<u>\$ 160,158</u>	<u>\$ 6,211,875</u>	<u>\$ 6,211,875</u>