

CITY OF WESTLAKE



AGENDA

City Council First Budget Hearing

Tuesday, September 08, 2026, 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: 2866 235 0028 | 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:

Howard W. Brown, Jr., ICMA-CM, 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

FIRST BUDGET PUBLIC HEARING

- A.** RESOLUTION 2026-25 - Approval of Tentative Millage Rate for Fiscal Year 2027
Submitted By: Finance

RESOLUTION 2026-25

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE OF _____ FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2026, ENDING ON SEPTEMBER 30, 2027; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

- B.** RESOLUTION 2026-26 - Approval of Tentative Budget for Fiscal Year 2027
Submitted By: Finance

RESOLUTION 2026-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING ON SEPTEMBER 30, 2027; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS, EXHIBIT "A"; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

PUBLIC HEARING - RESIDENTIAL SOLID WASTE ASSESSMENT

- A.** Public Hearing on Resolution 2026-23 - Residential Solid Waste Services Annual Special Assessment
Submitted By: City Attorney's Office

RESOLUTION 2026-23

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, 2026; 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, 2026; PROVIDING FOR SEVERABILITY;
PROVIDING FOR CONFLICTS; 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 AND REQUESTS

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

Next Meeting (Subject to Change or be Cancelled):

Second & Final Budget Hearing - September 14, 2026 – 6:00 PM

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 4, 2026



Meeting Agenda Item Coversheet

MEETING DATE:		9/8/2026		Submitted By: Finance	
SUBJECT: <i>This will be the name of the Item as it will appear on the Agenda</i>		RESOLUTION 2026-25 - Approval of Tentative Millage Rate for Fiscal Year 2027			
STAFF RECOMMENDATION: (MOTION READY)		Approve Tentative Millage Rate for Fiscal Year 2027			
SUMMARY and/or JUSTIFICATION:		A proposed millage rate must be adopted in order to notify residents by newspaper advertisement of Fiscal Year 2027 ad valorem tax assessments as required by FS 200.065 (c).			
SELECT, if applicable		AGREEMENT:		☒	
		STAFF REPORT:		☐	
		EXHIBIT(S):		☐	
IDENTIFY EACH ATTACHMENT. <i>For example, an agreement may have 2 exhibits, identify the agreement and Exhibit A and Exhibit B</i>		Resolution 2026-25			
SELECT, if applicable		RESOLUTION:		☒	
IDENTIFY FULL RESOLUTION OR ORDINANCE TITLE <i>(if Item is not 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 FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE OF _____ FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2026, ENDING ON SEPTEMBER 30, 2027; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.			
FISCAL IMPACT (if any):					\$

Tentative Millage

September 8, 2026

RESOLUTION 2026-25

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE OF _____ FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2026, ENDING ON SEPTEMBER 30, 2027; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the City Council has met and considered the recommendations, the suggested tentative budget, and the tentative 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 tentative operating 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 tentative budget for the fiscal year is hereby set at _____ mills.

Section 3: The millage referred to in the preceding Sections are hereby levied for the following purposes:

Purpose

Mills

General Fund Operating Levy

Section 4: The Operating Millage adopted herein is lesser/greater than the rolled-back rate of _____ mills computed pursuant to the TRIM Act (Section 200.065, Florida Statutes, 2002, as amended) by _____. This percentage shall be known as the percentage decrease/increase in property taxes adopted by the

Tentative Millage

1 City.

2
3 Section 5: The tentative budget advertisement in compliance with Florida
4 Statute 200.065 shall be published in one issue of a newspaper
5 published in Palm Beach County, Florida, and at the same time the
6 public will be notified of a public hearing to be held at 6 p.m. on the
7 14th day of September, 2026, in The Lodge at Westlake Adventure
8 Park located at 5490 Kingfisher Boulevard Westlake, FL 33470, for
9 the purpose of hearing objections or criticisms of the tentative
10 budget and tentative millage. This meeting is for the purpose of
11 setting a Final Tax Levy and Final Budget.

12
13 Section 6: If any clause, section or other part of this Resolution shall be held
14 by any court of competent jurisdiction to be unconstitutional or
15 invalid, such unconstitutional or invalid part shall be considered as
16 eliminated and shall in no way affect the validity of the remaining
17 portions of this Resolution.

18
19 Section 7: All Resolutions or parts of Resolutions in conflict herewith are
20 hereby repealed to the extent of such conflict.

21
22 Section 8: This Resolution shall become effective upon its passage and
23 adoption.

24
25
26 PASSED AND APPROVED by City Council for the City of Westlake, on this 8th day
27 of September 2026.

28
29
30

City of Westlake
JohnPaul O'Connor, Mayor

31
32
33

34
35 _____
Zoie P. Burgess, City Clerk

36



Meeting Agenda Item Coversheet

MEETING DATE:		9/8/2026		Submitted By: Finance	
SUBJECT: <i>This will be the name of the Item as it will appear on the Agenda</i>		RESOLUTION 2026-26 - Approval of Tentative Budget for Fiscal Year 2027			
STAFF RECOMMENDATION: (MOTION READY)		Approve Tentative Budget			
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 2027			
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>		Resolution 2026-26 Tentative Budget for Fiscal Year 2027			
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) <u>Please keep text indented.</u></i>		A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING ON SEPTEMBER 30, 2027; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS, EXHIBIT "A"; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.			
FISCAL IMPACT (if any):					\$

Tentative Budget

September 8, 2026

RESOLUTION 2026-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING ON SEPTEMBER 30, 2027; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS, EXHIBIT "A"; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a tentative budget has been prepared by the City Manager 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 the City Manager has made recommendations as to the amount to be appropriated for the ensuing year; and

WHEREAS, the City Council has met and considered the recommendations, the suggested budget, and the tentative 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 tentative budget of the City of Westlake, Florida, for the fiscal year beginning October 1, 2026 and ending September 30, 2027, a copy of which is attached hereto, and more particularly set forth in Exhibit "A", 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.

SECTION 3. The tentative budget advertisement in conformance with Florida Statute 200.065 shall be published in one issue of a newspaper published in Palm Beach County, Florida, and at the same time the public will be notified of a public hearing to be held on the 14th day of September, 2026 at 6 p.m. for the purpose of hearing objections or criticisms of the tentative budget and millage. This meeting is for the purpose of setting a Final Tax Levy and Final Budget.

SECTION 4. There is hereby approved the tentative budget for the City of Westlake,

Tentative Budget

1 Florida, as reflected in Exhibit "A", which is attached hereto and made a part
 2 hereof, for the fiscal year beginning on October 1, 2026 and ending on
 3 September 30, 2027.
 4

5
 6 SECTION 5. All delinquent taxes collected during the ensuing fiscal year as proceeds
 7 from levies of operating millage of prior years are hereby specifically
 8 appropriated for the use in the individual funds where originally recorded.
 9

10
 11 SECTION 6. Any appropriated free balance remaining at the end of the Fiscal Year 2026
 12 shall be included in the fund balance for Fiscal Year 2027 in the fund where
 13 it was originally appropriated.
 14

15 SECTION 7. If any clause, section or other part of this Resolution shall be held by any
 16 court of competent jurisdiction to be unconstitutional or invalid, such
 17 unconstitutional or invalid part shall be considered as eliminated and shall
 18 in no way affect the validity of the remaining portions of this Resolution.
 19

20 SECTION 8. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed
 21 to the extent of such conflict.
 22

23 SECTION 9. This Resolution shall become effective upon its passage and adoption.
 24

25
 26 PASSED AND APPROVED BY the City Council for the City of Westlake, Florida, this 8th day
 27 of September 2026.
 28

29
 30
 31 _____
 32 City of Westlake
 33 JohnPaul O'Connor, Mayor
 34

35 _____
 36 Zoie P. Burgess, City Clerk
 37
 38
 39



MEMORANDUM

TO: Members of the City Council, City of Westlake
FROM: Lucas McDonald, Accounting Supervisor
CC: Stephen Bloom, Vice President Finance; Howard W Brown, City Manager
DATE: September 2, 2026
SUBJECT: Tentative Budget for FY 2027

Attached is the Tentative Budget for FY 2027. As previously requested, it includes three General Fund versions with millage rates of 4.60, 4.59, and 4.55.

City of Westlake



Fiscal Year 2027 Annual Budget

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CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.60 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES										
Property Taxes/Assessments										
Ad Valorem Taxes	6,058,611	\$ 6,033,986	\$ 7,525,730	\$ 7,131,138	\$ 394,592	\$ 7,525,730	\$ -	\$ 9,142,426	\$ 1,616,696	21.5%
Ad Valorem Taxes-Discount	(242,300)	(226,657)	(301,000)	(273,186)	-	(273,186)	27,814	(365,697)	(64,697)	21.5%
Special Assessments-Tax Collector	802,900	802,801	948,700	937,253	11,447	948,700	-	1,218,977	270,277	28.5%
Special Assessments-Delinquent	-	281	-	-	-	-	-	-	-	N/A
Special Assmnts- Discounts	(32,100)	(30,410)	(37,900)	(35,643)	-	(35,643)	2,257	(48,759)	(10,859)	28.7%
Total Taxes/Assessments	6,587,111	6,580,001	8,135,530	7,759,562	406,039	8,165,601	30,071	9,946,946	1,811,416	22.3%
Other Taxes										
Municipal Revenue Sharing	70,100	86,574	102,800	67,874	33,937	101,811	(989)	102,800	-	0.0%
Public Service Tax-Electricity	559,000	573,338	621,400	499,933	249,967	749,900	128,500	700,746	79,346	12.8%
Public Service Tax-Water	187,400	173,550	198,900	122,117	85,000	207,117	8,217	212,117	13,217	6.6%
Public Service Tax-Gas	126,200	146,939	182,500	136,751	68,376	205,127	22,627	179,592	(2,908)	-1.6%
Communications Service Tax	159,800	168,163	159,800	130,571	65,286	195,857	36,057	159,800	-	0.0%
Local Discretionary Sales Tax		-	605,400	-	-	-	(605,400)	-	(605,400)	-100.0%
Total Other Taxes	1,102,500	1,148,564	1,870,800	957,246	502,565	1,459,811	(410,990)	1,355,055	(515,745)	-27.6%
Other Revenue										
FPL Franchise Fee	456,400	470,580	487,100	377,801	188,901	566,702	79,602	575,153	88,053	18.1%
Gas Franchise Fee	68,200	47,359	82,000	76,574	38,287	114,861	32,861	82,000	-	0.0%
Solid Waste Franchise Fee	32,000	26,986	42,300	52,274	26,137	78,411	36,111	95,836	53,536	126.6%
Occupational Licenses	27,300	68,829	37,300	12,663	50,000	62,663	25,363	37,300	-	0.0%
County Impact Fees	85,600	94,491	99,200	72,733	36,367	109,100	9,900	99,200	-	0.0%
Alcoholic Beverage License	1,100	722	1,100	-	-	-	(1,100)	1,100	-	0.0%
Other Public Safety Chgs./Fees	6,500	11,925	9,400	7,800	3,900	11,700	2,300	9,870	470	5.0%
Garbage/Solid Waste Revenue	233,400	414,238	233,400	125,630	62,815	188,445	(44,955)	476,582	243,182	104.2%
Penalties	-	2,869	-	204	102	306	306	-	-	N/A
Other Operating Revenues	12,800	11,319	10,200	5,466	2,733	8,199	(2,001)	10,200	-	0.0%
Special Events	-	17,375	-	11,575	5,788	17,363	17,363	10,000	10,000	N/A
Event Sponsors	-	30,420	-	19,057	9,529	28,586	28,586	20,000	20,000	N/A
Judgements and Fines	-	7,203	-	1,377	689	2,066	2,066	1,000	1,000	N/A
Interest - Investments	-	316,670	-	269,379	134,690	404,069	404,069	250,000	250,000	N/A

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.60 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Interest-Tax Collector	-	8,403	-	3,625	1,813	5,438	5,438	1,000	1,000	N/A
Other Miscellaneous Revenues	-	-	-	360	180	540	540	-	-	N/A
Grants/Donations-Other Sources	-	-	-	36,850	18,425	55,275	55,275	203,000	203,000	N/A
State Grant	-	-	-	-	-	-	-	600,000	600,000	N/A
Intergovernmental Revenue - Seminole	-	-	-	-	-	-	-	300,000	300,000	N/A
Lien Search Fees	10,000	14,203	12,500	8,740	4,370	13,110	610	10,000	(2,500)	-20.0%
Total Other Revenue	933,300	1,543,592	1,014,500	1,088,171	587,754	1,675,925	661,425	2,782,241	1,767,741	174.2%
TOTAL REVENUES	8,622,911	9,272,157	11,020,830	9,804,979	1,496,358	11,301,337	280,507	14,084,243	3,063,413	27.8%
Fund Balance - Use (Addition to)		-	(2,078,730)	-	-	-	2,078,730	(3,435,191)	(1,356,461)	65.3%
TOTAL FUNDING	8,622,911	9,272,157	8,942,100	9,804,979	1,496,358	11,301,337	2,359,237	10,649,052	1,706,952	19.1%
EXPENDITURES										
Legislative										
Mayor/Council Stipend	60,000	59,143	60,000	40,000	20,000	60,000	-	60,000	-	0.0%
FICA Taxes	4,600	4,524	4,600	3,060	1,530	4,590	10	4,590	(10)	-0.2%
ProfServ-Legislative Expense	75,000	36,000	75,000	24,360	12,180	36,540	38,460	75,000	-	0.0%
Telephone, Cable & Internet Service	5,300	3,953	4,700	4,020	2,010	6,030	(1,330)	4,700	-	0.0%
Lease - Building	9,100	14,500	176,000	3,000	1,500	4,500	171,500	176,000	-	0.0%
Public Officials Insurance	5,500	4,557	5,500	4,662	2,331	6,993	(1,493)	6,600	1,100	20.0%
Payroll Services	-	-	-	41	21	62	(62)	250	250	N/A
Council Expenses	78,400	67,524	80,000	46,742	23,371	70,113	9,887	80,000	-	0.0%
Dues, Licenses, Subscriptions	3,800	6,104	15,000	10,434	5,217	15,651	(651)	15,000	-	0.0%
Total Legislative	241,700	196,305	420,800	136,319	68,160	204,479	216,322	422,140	1,340	0.3%
Events										
5K Run	14,819	3,958	13,716	-	10,000	13,716	-	15,000	1,284	9.4%
Spring Fest	73,539	38,860	68,072	27,836	40,236	68,072	-	75,000	6,928	10.2%
Fourth Fest	137,200	180,577	127,000	58,175	68,825	127,000	-	140,000	13,000	10.2%
POP UP Market	48,842	12,539	45,212	9,096	36,116	45,212	-	50,000	4,788	10.6%
Total Events	274,400	235,934	254,000	95,107	155,177	254,000	-	280,000	26,000	10.2%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.60 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
City Manager										
Contracts-City Manager	249,800	249,800	258,500	172,933	86,467	259,400	(900)	278,250	19,750	7.6%
Travel and Training	-	-	-	-	-	-	-	10,000	10,000	N/A
Public Relations	50,000	33,641	50,000	5,690	2,845	8,535	41,465	50,000	-	0.0%
Miscellaneous Expenses	-	3,750	-	-	-	-	-	-	-	N/A
Office Supplies	12,700	7,199	12,200	1,634	817	2,451	9,749	12,000	(200)	-1.6%
Dues, Licenses, Subscriptions	2,700	1,762	2,700	1,325	663	1,988	713	7,700	5,000	185.2%
Capital Outlay	-	-	75,000	-	-	-	75,000	75,000	-	0.0%
Total City Manager	315,200	296,152	398,400	181,582	90,791	272,373	126,027	432,950	34,550	8.7%
City Clerk										
ProfServ-Web Site Maintenance	8,300	6,100	7,600	3,558	1,779	5,337	2,263	9,100	1,500	19.7%
Contracts-City Clerk	233,300	224,133	233,100	155,400	77,700	233,100	-	316,769	83,669	35.9%
Postage & Freight	-	3,820	1,900	158	79	237	1,663	4,500	2,600	136.8%
Printing	15,500	185	12,500	1,431	716	2,147	10,354	10,000	(2,500)	-20.0%
Legal Advertising	17,500	13,185	17,500	5,692	2,846	8,538	8,962	12,000	(5,500)	-31.4%
Miscellaneous Expenses	6,000	5,567	12,500	11,811	5,906	17,717	(5,217)	12,500	-	0.0%
Office Supplies	2,900	-	2,900	3,330	1,665	4,995	(2,095)	3,000	100	3.4%
Dues, Licenses, Subscriptions	26,100	30,366	35,600	12,136	6,068	18,204	17,396	37,500	1,900	5.3%
Total City Clerk	309,600	283,356	323,600	193,516	96,758	290,274	33,326	405,369	81,769	25.3%
Finance										
Auditing Services	7,800	8,275	8,100	-	8,100	8,100	-	25,000	16,900	208.6%
Contracts-Finance	104,400	104,400	108,100	72,067	36,034	108,101	(1)	213,511	105,411	97.5%
Grants and Aid	-	-	50,000	-	-	-	50,000	50,000	-	0.0%
Office Supplies	-	1,160	-	-	-	-	-	-	-	N/A
Total Finance	112,200	113,835	166,200	72,067	44,134	116,201	50,000	288,511	122,311	73.6%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.60 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Other Administrative Services										
ProfServ-Information Technology	76,600	83,134	85,300	63,631	31,816	95,447	(10,147)	87,900	2,600	3.0%
Communication Platform	-	-	-	-	-	-	-	20,000	20,000	N/A
ProfServ-Charter Review	-	-	-	-	-	-	-	75,000	75,000	N/A
Contracts-Admin. Service	441,100	441,100	456,500	304,333	152,167	456,500	1	351,995	(104,505)	-22.9%
Misc-Assessmnt Collection Cost	8,000	6,166	9,500	3,437	1,719	5,156	4,345	12,190	2,690	28.3%
General Government	150,000	-	150,000	-	-	-	150,000	-	(150,000)	-100.0%
Total Other Administrative Services	675,700	530,400	701,300	371,401	185,701	557,102	144,199	547,084	(154,216)	-22.0%
Legal Counsel										
ProfServ-Legal Services	120,000	83,070	101,500	89,756	44,878	134,634	(33,134)	150,000	48,500	47.8%
ProfServ-Legal Litigation	-	52,359	122,600	5,013	2,507	7,520	115,081	75,000	(47,600)	-38.8%
Lobbyist	-	-	-	-	-	-	-	50,000	50,000	N/A
Total Legal Counsel	120,000	135,429	224,100	94,769	47,385	142,154	81,947	275,000	50,900	22.7%
Facility Services										
Telephone, Cable and Internet Service	9,200	9,307	9,200	7,001	3,501	10,502	(1,302)	9,200	-	0.0%
Lease - Copier	12,900	-	-	-	-	-	-	-	-	N/A
Lease - Building	25,000	-	25,000	-	-	-	25,000	25,000	-	0.0%
Insurance(Liab,Auto,Property)	13,200	9,048	13,900	9,465	4,733	14,198	(298)	20,000	6,100	43.9%
Miscellaneous Services	1,700	862	1,500	2,672	1,336	4,008	(2,508)	3,000	1,500	100.0%
Cleaning Services	13,300	14,192	14,300	7,544	3,772	11,316	2,984	14,300	-	0.0%
Principal-Capital Lease Payments	19,100	32,336	16,700	17,666	8,833	26,499	(9,799)	6,900	(9,800)	-58.7%
Interest-Capital Lease Payments	2,100	6,205	2,800	2,574	1,287	3,861	(1,061)	1,173	(1,627)	-58.1%
Total Facility Services	96,500	71,950	83,400	46,922	23,461	70,383	13,017	79,573	(3,827)	-4.6%
Community Services										
Contracts-Solid Waste	1,212,000	1,253,309	1,360,400	937,156	423,244	1,360,400	-	1,646,800	286,400	21.1%
Contracts-Sheriff	1,066,600	1,066,606	1,398,600	859,727	429,864	1,289,591	109,010	1,327,405	(71,195)	-5.1%
Electricity	132,300	136,419	253,800	98,970	49,485	148,455	105,345	163,301	(90,500)	-35.7%
R&M-Community Maintenance	30,100	30,100	31,200	15,600	7,800	23,400	7,800	24,200	(7,000)	-22.4%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.60 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Operating Supplies	57,300	29,832	58,600	-	-	-	58,600	58,600	-	0.0%
Roadway Services	6,800	7,163	13,600	17,882	8,941	26,823	(13,223)	25,000	11,400	83.8%
Total Community Services	2,505,100	2,523,429	3,116,200	1,929,335	919,334	2,848,669	267,532	3,245,306	129,106	4.1%
Capital Expenditure & Projects										
Capital Improvements	50,000	-	-	-	-	-	-	-	-	N/A
Park Improvements	-	-	-	-	-	-	-	1,200,000	1,200,000	N/A
Go West Transit Project	-	-	-	-	-	-	-	250,000	250,000	N/A
City Hall Trailers	-	-	-	-	-	-	-	500,000	500,000	N/A
Total Capital Expenditure & Projects	50,000	-	-	-	-	-	-	1,950,000	1,950,000	-
Reserves										
Misc-Contingency	232,500	5,554	280,700	3,094	25,000	28,094	252,606	100,000	(180,700)	-64.4%
1st Quarter Operating Reserve	1,220,700	-	1,473,400	-	-	-	1,473,400	1,250,000	(223,400)	-15.2%
Capital Projects Reserve	1,500,000	-	1,500,000	-	-	-	1,500,000	1,000,000	(500,000)	-33.3%
Total Reserves	2,953,200	5,554	3,254,100	3,094	25,000	28,094	3,226,006	2,350,000	(904,100)	-27.8%
TOTAL EXPENDITURES	7,653,600	4,392,344	8,942,100	3,124,112	1,655,898	4,783,727	4,158,374	10,275,933	1,333,833	14.9%
Excess (deficiency) of revenues over (under) expenditures	969,311	4,879,813	-	6,680,867	(159,541)	6,517,610	(1,799,137)	373,118	373,118	N/A
OTHER FINANCING SOURCES (USES)										
Transfer Out	-	-	-	-	-	-	-	(373,118)	(373,118)	N/A
Grants/Donations-Other Sources	-	(568,820)	-	-	-	-	-	-	-	N/A
TOTAL OTHER SOURCES (USES)	-	(568,820)	-	-	-	-	-	(373,118)	(373,118)	N/A
Net change in fund balance	969,311	4,310,993	2,078,730	6,680,867	(159,541)	6,517,610	(1,799,137)	3,435,191	1,356,461	65.3%
FUND BALANCE, BEGINNING	6,339,848	6,339,848	10,650,841	10,650,841	-	10,650,841	-	17,168,451	6,517,610	61.2%
FUND BALANCE, ENDING	7,309,159	\$ 10,650,841	\$ 12,729,571	\$ 17,331,708	\$ (159,541)	\$ 17,168,451	\$ 4,438,880	\$ 20,603,642	\$ 7,874,071	61.9%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.59 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES										
<i>Property Taxes/Assessments</i>										
Ad Valorem Taxes	6,058,611	\$ 6,033,986	\$ 7,525,730	\$ 7,131,138	\$ 394,592	\$ 7,525,730	\$ -	\$ 9,122,551	\$ 1,596,821	21.2%
Ad Valorem Taxes-Discount	(242,300)	(226,657)	(301,000)	(273,186)	-	(273,186)	27,814	(364,902)	(63,902)	21.2%
Special Assessments-Tax Collector	802,900	802,801	948,700	937,253	11,447	948,700	-	1,218,977	270,277	28.5%
Special Assessments-Delinquent	-	281	-	-	-	-	-	-	-	N/A
Special Assmnts- Discounts	(32,100)	(30,410)	(37,900)	(35,643)	-	(35,643)	2,257	(48,759)	(10,859)	28.7%
Total Taxes/Assessments	6,587,111	6,580,001	8,135,530	7,759,562	406,039	8,165,601	30,071	9,927,867	1,792,337	22.0%
<i>Other Taxes</i>										
Municipal Revenue Sharing	70,100	86,574	102,800	67,874	33,937	101,811	(989)	102,800	-	0.0%
Public Service Tax-Electricity	559,000	573,338	621,400	499,933	249,967	749,900	128,500	700,746	79,346	12.8%
Public Service Tax-Water	187,400	173,550	198,900	122,117	85,000	207,117	8,217	212,117	13,217	6.6%
Public Service Tax-Gas	126,200	146,939	182,500	136,751	68,376	205,127	22,627	179,592	(2,908)	-1.6%
Communications Service Tax	159,800	168,163	159,800	130,571	65,286	195,857	36,057	159,800	-	0.0%
Local Discretionary Sales Tax		-	605,400	-	-	-	(605,400)	-	(605,400)	-100.0%
Total Other Taxes	1,102,500	1,148,564	1,870,800	957,246	502,565	1,459,811	(410,990)	1,355,055	(515,745)	-27.6%
<i>Other Revenue</i>										
FPL Franchise Fee	456,400	470,580	487,100	377,801	188,901	566,702	79,602	575,153	88,053	18.1%
Gas Franchise Fee	68,200	47,359	82,000	76,574	38,287	114,861	32,861	82,000	-	0.0%
Solid Waste Franchise Fee	32,000	26,986	42,300	52,274	26,137	78,411	36,111	95,836	53,536	126.6%
Occupational Licenses	27,300	68,829	37,300	12,663	50,000	62,663	25,363	37,300	-	0.0%
County Impact Fees	85,600	94,491	99,200	72,733	36,367	109,100	9,900	99,200	-	0.0%
Alcoholic Beverage License	1,100	722	1,100	-	-	-	(1,100)	1,100	-	0.0%
Other Public Safety Chgs./Fees	6,500	11,925	9,400	7,800	3,900	11,700	2,300	9,870	470	5.0%
Garbage/Solid Waste Revenue	233,400	414,238	233,400	125,630	62,815	188,445	(44,955)	476,582	243,182	104.2%
Penalties	-	2,869	-	204	102	306	306	-	-	N/A
Other Operating Revenues	12,800	11,319	10,200	5,466	2,733	8,199	(2,001)	10,200	-	0.0%
Special Events	-	17,375	-	11,575	5,788	17,363	17,363	10,000	10,000	N/A
Event Sponsors	-	30,420	-	19,057	9,529	28,586	28,586	20,000	20,000	N/A
Judgements and Fines	-	7,203	-	1,377	689	2,066	2,066	1,000	1,000	N/A
Interest - Investments	-	316,670	-	269,379	134,690	404,069	404,069	250,000	250,000	N/A

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.59 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Interest-Tax Collector	-	8,403	-	3,625	1,813	5,438	5,438	1,000	1,000	N/A
Other Miscellaneous Revenues	-	-	-	360	180	540	540	-	-	N/A
Grants/Donations-Other Sources	-	-	-	36,850	18,425	55,275	55,275	203,000	203,000	N/A
State Grant	-	-	-	-	-	-	-	600,000	600,000	N/A
Intergovernmental Revenue - Seminole	-	-	-	-	-	-	-	300,000	300,000	N/A
Lien Search Fees	10,000	14,203	12,500	8,740	4,370	13,110	610	10,000	(2,500)	-20.0%
Total Other Revenue	933,300	1,543,592	1,014,500	1,088,171	587,754	1,675,925	661,425	2,782,241	1,767,741	174.2%
TOTAL REVENUES	8,622,911	9,272,157	11,020,830	9,804,979	1,496,358	11,301,337	280,507	14,065,163	3,044,333	27.6%
Fund Balance - Use (Addition to)		-	(2,078,730)	-	-	-	2,078,730	(3,416,111)	(1,337,381)	64.3%
TOTAL FUNDING	8,622,911	9,272,157	8,942,100	9,804,979	1,496,358	11,301,337	2,359,237	10,649,052	1,706,952	19.1%
EXPENDITURES										
Legislative										
Mayor/Council Stipend	60,000	59,143	60,000	40,000	20,000	60,000	-	60,000	-	0.0%
FICA Taxes	4,600	4,524	4,600	3,060	1,530	4,590	10	4,590	(10)	-0.2%
ProfServ-Legislative Expense	75,000	36,000	75,000	24,360	12,180	36,540	38,460	75,000	-	0.0%
Telephone, Cable & Internet Service	5,300	3,953	4,700	4,020	2,010	6,030	(1,330)	4,700	-	0.0%
Lease - Building	9,100	14,500	176,000	3,000	1,500	4,500	171,500	176,000	-	0.0%
Public Officials Insurance	5,500	4,557	5,500	4,662	2,331	6,993	(1,493)	6,600	1,100	20.0%
Payroll Services	-	-	-	41	21	62	(62)	250	250	N/A
Council Expenses	78,400	67,524	80,000	46,742	23,371	70,113	9,887	80,000	-	0.0%
Dues, Licenses, Subscriptions	3,800	6,104	15,000	10,434	5,217	15,651	(651)	15,000	-	0.0%
Total Legislative	241,700	196,305	420,800	136,319	68,160	204,479	216,322	422,140	1,340	0.3%
Events										
5K Run	14,819	3,958	13,716	-	10,000	13,716	-	15,000	1,284	9.4%
Spring Fest	73,539	38,860	68,072	27,836	40,236	68,072	-	75,000	6,928	10.2%
Fourth Fest	137,200	180,577	127,000	58,175	68,825	127,000	-	140,000	13,000	10.2%
POP UP Market	48,842	12,539	45,212	9,096	36,116	45,212	-	50,000	4,788	10.6%
Total Events	274,400	235,934	254,000	95,107	155,177	254,000	-	280,000	26,000	10.2%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.59 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
City Manager										
Contracts-City Manager	249,800	249,800	258,500	172,933	86,467	259,400	(900)	278,250	19,750	7.6%
Travel and Training	-	-	-	-	-	-	-	10,000	10,000	N/A
Public Relations	50,000	33,641	50,000	5,690	2,845	8,535	41,465	50,000	-	0.0%
Miscellaneous Expenses	-	3,750	-	-	-	-	-	-	-	N/A
Office Supplies	12,700	7,199	12,200	1,634	817	2,451	9,749	12,000	(200)	-1.6%
Dues, Licenses, Subscriptions	2,700	1,762	2,700	1,325	663	1,988	713	7,700	5,000	185.2%
Capital Outlay	-	-	75,000	-	-	-	75,000	75,000	-	0.0%
Total City Manager	315,200	296,152	398,400	181,582	90,791	272,373	126,027	432,950	34,550	8.7%
City Clerk										
ProfServ-Web Site Maintenance	8,300	6,100	7,600	3,558	1,779	5,337	2,263	9,100	1,500	19.7%
Contracts-City Clerk	233,300	224,133	233,100	155,400	77,700	233,100	-	316,769	83,669	35.9%
Postage & Freight	-	3,820	1,900	158	79	237	1,663	4,500	2,600	136.8%
Printing	15,500	185	12,500	1,431	716	2,147	10,354	10,000	(2,500)	-20.0%
Legal Advertising	17,500	13,185	17,500	5,692	2,846	8,538	8,962	12,000	(5,500)	-31.4%
Miscellaneous Expenses	6,000	5,567	12,500	11,811	5,906	17,717	(5,217)	12,500	-	0.0%
Office Supplies	2,900	-	2,900	3,330	1,665	4,995	(2,095)	3,000	100	3.4%
Dues, Licenses, Subscriptions	26,100	30,366	35,600	12,136	6,068	18,204	17,396	37,500	1,900	5.3%
Total City Clerk	309,600	283,356	323,600	193,516	96,758	290,274	33,326	405,369	81,769	25.3%
Finance										
Auditing Services	7,800	8,275	8,100	-	8,100	8,100	-	25,000	16,900	208.6%
Contracts-Finance	104,400	104,400	108,100	72,067	36,034	108,101	(1)	213,511	105,411	97.5%
Grants and Aid	-	-	50,000	-	-	-	50,000	50,000	-	0.0%
Office Supplies	-	1,160	-	-	-	-	-	-	-	N/A
Total Finance	112,200	113,835	166,200	72,067	44,134	116,201	50,000	288,511	122,311	73.6%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.59 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Other Administrative Services										
ProfServ-Information Technology	76,600	83,134	85,300	63,631	31,816	95,447	(10,147)	87,900	2,600	3.0%
Communication Platform	-	-	-	-	-	-	-	20,000	20,000	N/A
ProfServ-Charter Review	-	-	-	-	-	-	-	75,000	75,000	N/A
Contracts-Admin. Service	441,100	441,100	456,500	304,333	152,167	456,500	1	351,995	(104,505)	-22.9%
Misc-Assessmnt Collection Cost	8,000	6,166	9,500	3,437	1,719	5,156	4,345	12,190	2,690	28.3%
General Government	150,000	-	150,000	-	-	-	150,000	-	(150,000)	-100.0%
Total Other Administrative Services	675,700	530,400	701,300	371,401	185,701	557,102	144,199	547,084	(154,216)	-22.0%
Legal Counsel										
ProfServ-Legal Services	120,000	83,070	101,500	89,756	44,878	134,634	(33,134)	150,000	48,500	47.8%
ProfServ-Legal Litigation	-	52,359	122,600	5,013	2,507	7,520	115,081	75,000	(47,600)	-38.8%
Lobbyist	-	-	-	-	-	-	-	50,000	50,000	N/A
Total Legal Counsel	120,000	135,429	224,100	94,769	47,385	142,154	81,947	275,000	50,900	22.7%
Facility Services										
Telephone, Cable and Internet Service	9,200	9,307	9,200	7,001	3,501	10,502	(1,302)	9,200	-	0.0%
Lease - Copier	12,900	-	-	-	-	-	-	-	-	N/A
Lease - Building	25,000	-	25,000	-	-	-	25,000	25,000	-	0.0%
Insurance(Liab,Auto,Property)	13,200	9,048	13,900	9,465	4,733	14,198	(298)	20,000	6,100	43.9%
Miscellaneous Services	1,700	862	1,500	2,672	1,336	4,008	(2,508)	3,000	1,500	100.0%
Cleaning Services	13,300	14,192	14,300	7,544	3,772	11,316	2,984	14,300	-	0.0%
Principal-Capital Lease Payments	19,100	32,336	16,700	17,666	8,833	26,499	(9,799)	6,900	(9,800)	-58.7%
Interest-Capital Lease Payments	2,100	6,205	2,800	2,574	1,287	3,861	(1,061)	1,173	(1,627)	-58.1%
Total Facility Services	96,500	71,950	83,400	46,922	23,461	70,383	13,017	79,573	(3,827)	-4.6%
Community Services										
Contracts-Solid Waste	1,212,000	1,253,309	1,360,400	937,156	423,244	1,360,400	-	1,646,800	286,400	21.1%
Contracts-Sheriff	1,066,600	1,066,606	1,398,600	859,727	429,864	1,289,591	109,010	1,327,405	(71,195)	-5.1%
Electricity	132,300	136,419	253,800	98,970	49,485	148,455	105,345	163,301	(90,500)	-35.7%
R&M-Community Maintenance	30,100	30,100	31,200	15,600	7,800	23,400	7,800	24,200	(7,000)	-22.4%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.59 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Operating Supplies	57,300	29,832	58,600	-	-	-	58,600	58,600	-	0.0%
Roadway Services	6,800	7,163	13,600	17,882	8,941	26,823	(13,223)	25,000	11,400	83.8%
Total Community Services	2,505,100	2,523,429	3,116,200	1,929,335	919,334	2,848,669	267,532	3,245,306	129,106	4.1%
Capital Expenditure & Projects										
Capital Improvements	50,000	-	-	-	-	-	-	-	-	N/A
Park Improvements	-	-	-	-	-	-	-	1,200,000	1,200,000	N/A
Go West Transit Project	-	-	-	-	-	-	-	250,000	250,000	N/A
Total Capital Expenditure & Projects	50,000	-	-	-	-	-	-	1,450,000	1,450,000	-
Reserves										
Misc-Contingency	232,500	5,554	280,700	3,094	25,000	28,094	252,606	100,000	(180,700)	-64.4%
1st Quarter Operating Reserve	1,220,700	-	1,473,400	-	-	-	1,473,400	1,250,000	(223,400)	-15.2%
Capital Projects Reserve	1,500,000	-	1,500,000	-	-	-	1,500,000	1,000,000	(500,000)	-33.3%
City Hall Trailers	-	-	-	-	-	-	-	500,000	500,000	N/A
Total Reserves	2,953,200	5,554	3,254,100	3,094	25,000	28,094	3,226,006	2,850,000	(404,100)	-12.4%
TOTAL EXPENDITURES	7,653,600	4,392,344	8,942,100	3,124,112	1,655,898	4,783,727	4,158,374	10,275,933	1,333,833	14.9%
Excess (deficiency) of revenues over (under) expenditures	969,311	4,879,813	-	6,680,867	(159,541)	6,517,610	(1,799,137)	373,118	373,118	N/A
OTHER FINANCING SOURCES (USES)										
Transfer Out	-	-	-	-	-	-	-	(373,118)	(373,118)	N/A
Grants/Donations-Other Sources	-	(568,820)	-	-	-	-	-	-	-	N/A
TOTAL OTHER SOURCES (USES)	-	(568,820)	-	-	-	-	-	(373,118)	(373,118)	N/A
Net change in fund balance	969,311	4,310,993	2,078,730	6,680,867	(159,541)	6,517,610	(1,799,137)	3,416,111	1,337,381	64.3%
FUND BALANCE, BEGINNING	6,339,848	6,339,848	10,650,841	10,650,841	-	10,650,841	-	17,168,451	6,517,610	61.2%
FUND BALANCE, ENDING	7,309,159	\$ 10,650,841	\$ 12,729,571	\$ 17,331,708	\$ (159,541)	\$ 17,168,451	\$ 4,438,880	\$ 20,584,562	\$ 7,854,991	61.7%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.55 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES										
<i>Property Taxes/Assessments</i>										
Ad Valorem Taxes	6,058,611	\$ 6,033,986	\$ 7,525,730	\$ 7,131,138	\$ 394,592	\$ 7,525,730	\$ -	\$ 9,043,052	\$ 1,517,322	20.2%
Ad Valorem Taxes-Discount	(242,300)	(226,657)	(301,000)	(273,186)	-	(273,186)	27,814	(361,722)	(60,722)	20.2%
Special Assessments-Tax Collector	802,900	802,801	948,700	937,253	11,447	948,700	-	1,218,977	270,277	28.5%
Special Assessments-Delinquent	-	281	-	-	-	-	-	-	-	N/A
Special Assmnts- Discounts	(32,100)	(30,410)	(37,900)	(35,643)	-	(35,643)	2,257	(48,759)	(10,859)	28.7%
Total Taxes/Assessments	6,587,111	6,580,001	8,135,530	7,759,562	406,039	8,165,601	30,071	9,851,547	1,716,017	21.1%
<i>Other Taxes</i>										
Municipal Revenue Sharing	70,100	86,574	102,800	67,874	33,937	101,811	(989)	102,800	-	0.0%
Public Service Tax-Electricity	559,000	573,338	621,400	499,933	249,967	749,900	128,500	700,746	79,346	12.8%
Public Service Tax-Water	187,400	173,550	198,900	122,117	85,000	207,117	8,217	212,117	13,217	6.6%
Public Service Tax-Gas	126,200	146,939	182,500	136,751	68,376	205,127	22,627	179,592	(2,908)	-1.6%
Communications Service Tax	159,800	168,163	159,800	130,571	65,286	195,857	36,057	159,800	-	0.0%
Local Discretionary Sales Tax		-	605,400	-	-	-	(605,400)	-	(605,400)	-100.0%
Total Other Taxes	1,102,500	1,148,564	1,870,800	957,246	502,565	1,459,811	(410,990)	1,355,055	(515,745)	-27.6%
<i>Other Revenue</i>										
FPL Franchise Fee	456,400	470,580	487,100	377,801	188,901	566,702	79,602	575,153	88,053	18.1%
Gas Franchise Fee	68,200	47,359	82,000	76,574	38,287	114,861	32,861	82,000	-	0.0%
Solid Waste Franchise Fee	32,000	26,986	42,300	52,274	26,137	78,411	36,111	95,836	53,536	126.6%
Occupational Licenses	27,300	68,829	37,300	12,663	50,000	62,663	25,363	37,300	-	0.0%
County Impact Fees	85,600	94,491	99,200	72,733	36,367	109,100	9,900	99,200	-	0.0%
Alcoholic Beverage License	1,100	722	1,100	-	-	-	(1,100)	1,100	-	0.0%
Other Public Safety Chgs./Fees	6,500	11,925	9,400	7,800	3,900	11,700	2,300	9,870	470	5.0%
Garbage/Solid Waste Revenue	233,400	414,238	233,400	125,630	62,815	188,445	(44,955)	476,582	243,182	104.2%
Penalties	-	2,869	-	204	102	306	306	-	-	N/A
Other Operating Revenues	12,800	11,319	10,200	5,466	2,733	8,199	(2,001)	10,200	-	0.0%
Special Events	-	17,375	-	11,575	5,788	17,363	17,363	10,000	10,000	N/A
Event Sponsors	-	30,420	-	19,057	9,529	28,586	28,586	20,000	20,000	N/A
Judgements and Fines	-	7,203	-	1,377	689	2,066	2,066	1,000	1,000	N/A
Interest - Investments	-	316,670	-	269,379	134,690	404,069	404,069	250,000	250,000	N/A

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.55 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Interest-Tax Collector	-	8,403	-	3,625	1,813	5,438	5,438	1,000	1,000	N/A
Other Miscellaneous Revenues	-	-	-	360	180	540	540	-	-	N/A
Grants/Donations-Other Sources	-	-	-	36,850	18,425	55,275	55,275	203,000	203,000	N/A
State Grant	-	-	-	-	-	-	-	600,000	600,000	N/A
Intergovernmental Revenue - Seminole	-	-	-	-	-	-	-	300,000	300,000	N/A
Lien Search Fees	10,000	14,203	12,500	8,740	4,370	13,110	610	10,000	(2,500)	-20.0%
Total Other Revenue	933,300	1,543,592	1,014,500	1,088,171	587,754	1,675,925	661,425	2,782,241	1,767,741	174.2%
TOTAL REVENUES	8,622,911	9,272,157	11,020,830	9,804,979	1,496,358	11,301,337	280,507	13,988,843	2,968,013	26.9%
Fund Balance - Use (Addition to)		-	(2,078,730)	-	-	-	2,078,730	(3,339,792)	(1,261,062)	60.7%
TOTAL FUNDING	8,622,911	9,272,157	8,942,100	9,804,979	1,496,358	11,301,337	2,359,237	10,649,052	1,706,952	19.1%
EXPENDITURES										
Legislative										
Mayor/Council Stipend	60,000	59,143	60,000	40,000	20,000	60,000	-	60,000	-	0.0%
FICA Taxes	4,600	4,524	4,600	3,060	1,530	4,590	10	4,590	(10)	-0.2%
ProfServ-Legislative Expense	75,000	36,000	75,000	24,360	12,180	36,540	38,460	75,000	-	0.0%
Telephone, Cable & Internet Service	5,300	3,953	4,700	4,020	2,010	6,030	(1,330)	4,700	-	0.0%
Lease - Building	9,100	14,500	176,000	3,000	1,500	4,500	171,500	176,000	-	0.0%
Public Officials Insurance	5,500	4,557	5,500	4,662	2,331	6,993	(1,493)	6,600	1,100	20.0%
Payroll Services	-	-	-	41	21	62	(62)	250	250	N/A
Council Expenses	78,400	67,524	80,000	46,742	23,371	70,113	9,887	80,000	-	0.0%
Dues, Licenses, Subscriptions	3,800	6,104	15,000	10,434	5,217	15,651	(651)	15,000	-	0.0%
Total Legislative	241,700	196,305	420,800	136,319	68,160	204,479	216,322	422,140	1,340	0.3%
Events										
5K Run	14,819	3,958	13,716	-	10,000	13,716	-	15,000	1,284	9.4%
Spring Fest	73,539	38,860	68,072	27,836	40,236	68,072	-	75,000	6,928	10.2%
Fourth Fest	137,200	180,577	127,000	58,175	68,825	127,000	-	140,000	13,000	10.2%
POP UP Market	48,842	12,539	45,212	9,096	36,116	45,212	-	50,000	4,788	10.6%
Total Events	274,400	235,934	254,000	95,107	155,177	254,000	-	280,000	26,000	10.2%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.55 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
City Manager										
Contracts-City Manager	249,800	249,800	258,500	172,933	86,467	259,400	(900)	278,250	19,750	7.6%
Travel and Training	-	-	-	-	-	-	-	10,000	10,000	N/A
Public Relations	50,000	33,641	50,000	5,690	2,845	8,535	41,465	50,000	-	0.0%
Miscellaneous Expenses	-	3,750	-	-	-	-	-	-	-	N/A
Office Supplies	12,700	7,199	12,200	1,634	817	2,451	9,749	12,000	(200)	-1.6%
Dues, Licenses, Subscriptions	2,700	1,762	2,700	1,325	663	1,988	713	7,700	5,000	185.2%
Capital Outlay	-	-	75,000	-	-	-	75,000	75,000	-	0.0%
Total City Manager	315,200	296,152	398,400	181,582	90,791	272,373	126,027	432,950	34,550	8.7%
City Clerk										
ProfServ-Web Site Maintenance	8,300	6,100	7,600	3,558	1,779	5,337	2,263	9,100	1,500	19.7%
Contracts-City Clerk	233,300	224,133	233,100	155,400	77,700	233,100	-	316,769	83,669	35.9%
Postage & Freight	-	3,820	1,900	158	79	237	1,663	4,500	2,600	136.8%
Printing	15,500	185	12,500	1,431	716	2,147	10,354	10,000	(2,500)	-20.0%
Legal Advertising	17,500	13,185	17,500	5,692	2,846	8,538	8,962	12,000	(5,500)	-31.4%
Miscellaneous Expenses	6,000	5,567	12,500	11,811	5,906	17,717	(5,217)	12,500	-	0.0%
Office Supplies	2,900	-	2,900	3,330	1,665	4,995	(2,095)	3,000	100	3.4%
Dues, Licenses, Subscriptions	26,100	30,366	35,600	12,136	6,068	18,204	17,396	37,500	1,900	5.3%
Total City Clerk	309,600	283,356	323,600	193,516	96,758	290,274	33,326	405,369	81,769	25.3%
Finance										
Auditing Services	7,800	8,275	8,100	-	8,100	8,100	-	25,000	16,900	208.6%
Contracts-Finance	104,400	104,400	108,100	72,067	36,034	108,101	(1)	213,511	105,411	97.5%
Grants and Aid	-	-	50,000	-	-	-	50,000	50,000	-	0.0%
Office Supplies	-	1,160	-	-	-	-	-	-	-	N/A
Total Finance	112,200	113,835	166,200	72,067	44,134	116,201	50,000	288,511	122,311	73.6%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.55 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Other Administrative Services										
ProfServ-Information Technology	76,600	83,134	85,300	63,631	31,816	95,447	(10,147)	87,900	2,600	3.0%
Communication Platform	-	-	-	-	-	-	-	20,000	20,000	N/A
ProfServ-Charter Review	-	-	-	-	-	-	-	75,000	75,000	N/A
Contracts-Admin. Service	441,100	441,100	456,500	304,333	152,167	456,500	1	351,995	(104,505)	-22.9%
Misc-Assessmnt Collection Cost	8,000	6,166	9,500	3,437	1,719	5,156	4,345	12,190	2,690	28.3%
General Government	150,000	-	150,000	-	-	-	150,000	-	(150,000)	-100.0%
Total Other Administrative Services	675,700	530,400	701,300	371,401	185,701	557,102	144,199	547,084	(154,216)	-22.0%
Legal Counsel										
ProfServ-Legal Services	120,000	83,070	101,500	89,756	44,878	134,634	(33,134)	150,000	48,500	47.8%
ProfServ-Legal Litigation	-	52,359	122,600	5,013	2,507	7,520	115,081	75,000	(47,600)	-38.8%
Lobbyist	-	-	-	-	-	-	-	50,000	50,000	N/A
Total Legal Counsel	120,000	135,429	224,100	94,769	47,385	142,154	81,947	275,000	50,900	22.7%
Facility Services										
Telephone, Cable and Internet Service	9,200	9,307	9,200	7,001	3,501	10,502	(1,302)	9,200	-	0.0%
Lease - Copier	12,900	-	-	-	-	-	-	-	-	N/A
Lease - Building	25,000	-	25,000	-	-	-	25,000	25,000	-	0.0%
Insurance(Liab,Auto,Property)	13,200	9,048	13,900	9,465	4,733	14,198	(298)	20,000	6,100	43.9%
Miscellaneous Services	1,700	862	1,500	2,672	1,336	4,008	(2,508)	3,000	1,500	100.0%
Cleaning Services	13,300	14,192	14,300	7,544	3,772	11,316	2,984	14,300	-	0.0%
Principal-Capital Lease Payments	19,100	32,336	16,700	17,666	8,833	26,499	(9,799)	6,900	(9,800)	-58.7%
Interest-Capital Lease Payments	2,100	6,205	2,800	2,574	1,287	3,861	(1,061)	1,173	(1,627)	-58.1%
Total Facility Services	96,500	71,950	83,400	46,922	23,461	70,383	13,017	79,573	(3,827)	-4.6%
Community Services										
Contracts-Solid Waste	1,212,000	1,253,309	1,360,400	937,156	423,244	1,360,400	-	1,646,800	286,400	21.1%
Contracts-Sheriff	1,066,600	1,066,606	1,398,600	859,727	429,864	1,289,591	109,010	1,327,405	(71,195)	-5.1%
Electricity	132,300	136,419	253,800	98,970	49,485	148,455	105,345	163,301	(90,500)	-35.7%
R&M-Community Maintenance	30,100	30,100	31,200	15,600	7,800	23,400	7,800	24,200	(7,000)	-22.4%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

General Fund (Based on 4.55 millage rate)

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	THRU 5/31/2026	June- 9/30/2026	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Operating Supplies	57,300	29,832	58,600	-	-	-	58,600	58,600	-	0.0%
Roadway Services	6,800	7,163	13,600	17,882	8,941	26,823	(13,223)	25,000	11,400	83.8%
Total Community Services	2,505,100	2,523,429	3,116,200	1,929,335	919,334	2,848,669	267,532	3,245,306	129,106	4.1%
Capital Expenditure & Projects										
Capital Improvements	50,000	-	-	-	-	-	-	-	-	N/A
Park Improvements	-	-	-	-	-	-	-	1,200,000	1,200,000	N/A
Go West Transit Project	-	-	-	-	-	-	-	250,000	250,000	N/A
Total Capital Expenditure & Projects	50,000	-	-	-	-	-	-	1,450,000	1,450,000	-
Reserves										
Misc-Contingency	232,500	5,554	280,700	3,094	25,000	28,094	252,606	100,000	(180,700)	-64.4%
1st Quarter Operating Reserve	1,220,700	-	1,473,400	-	-	-	1,473,400	1,250,000	(223,400)	-15.2%
Capital Projects Reserve	1,500,000	-	1,500,000	-	-	-	1,500,000	1,000,000	(500,000)	-33.3%
City Hall Trailers	-	-	-	-	-	-	-	500,000	500,000	N/A
Total Reserves	2,953,200	5,554	3,254,100	3,094	25,000	28,094	3,226,006	2,850,000	(404,100)	-12.4%
TOTAL EXPENDITURES	7,653,600	4,392,344	8,942,100	3,124,112	1,655,898	4,783,727	4,158,374	10,275,933	1,333,833	14.9%
Excess (deficiency) of revenues over (under) expenditures	969,311	4,879,813	-	6,680,867	(159,541)	6,517,610	(1,799,137)	373,118	373,118	N/A
OTHER FINANCING SOURCES (USES)										
Transfer Out	-	-	-	-	-	-	-	(373,118)	(373,118)	N/A
Grants/Donations-Other Sources	-	(568,820)	-	-	-	-	-	-	-	N/A
TOTAL OTHER SOURCES (USES)	-	(568,820)	-	-	-	-	-	(373,118)	(373,118)	N/A
Net change in fund balance	969,311	4,310,993	2,078,730	6,680,867	(159,541)	6,517,610	(1,799,137)	3,339,792	1,261,062	60.7%
FUND BALANCE, BEGINNING	6,339,848	6,339,848	10,650,841	10,650,841	-	10,650,841	-	17,168,451	6,517,610	61.2%
FUND BALANCE, ENDING	7,309,159	\$ 10,650,841	\$ 12,729,571	\$ 17,331,708	\$ (159,541)	\$ 17,168,451	\$ 4,438,880	\$ 20,508,243	\$ 7,778,672	61.1%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

Special Reserve Fund - Comprehensive Planning Services

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	Actuals thru May 2026	June-Sept 2026	Total Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES										
Building Permits	1,966,300	\$ 1,005,697	\$ 2,268,800	\$ 493,450	\$ 246,725	\$ 1,268,800	\$(1,000,000)	\$ 1,000,000	\$(1,268,800)	-55.9%
Reinspection Fees	-	850	-	50	-	50	50	-	-	N/A
Building Permits-Surcharge	7,600	5,627	6,000	3,443	1,722	5,165	(836)	7,100	1,100	18.3%
Other Building Permit Fees	30,000	76,950	30,000	55,800	27,900	83,700	53,700	60,000	30,000	100.0%
Building Permits-Admin Fee	129,700	134,575	147,100	102,962	51,481	154,443	7,343	169,782	22,682	15.4%
Engineering Permits	300,600	151,205	261,200	260,219	130,110	390,329	129,129	212,065	(49,135)	-18.8%
Planning/Zoning Permits	307,700	68,967	336,800	56,560	28,280	84,840	(251,960)	482,096	145,296	43.1%
TOTAL REVENUES	2,741,900	1,443,871	3,049,900	972,484	486,217	1,987,326	(1,062,574)	1,931,043	(1,118,857)	-36.7%
Transfer from General Fund		-	-	-	744,343	744,343	744,343	373,118	373,118	N/A
TOTAL FUNDING	2,741,900	1,443,871	3,049,900	972,484	1,230,560	2,731,669	(318,231)	2,304,161	(745,739)	-24.5%
EXPENDITURES										
<i>Comprehensive Planning</i>										
ProfServ-Engineering	300,600	234,784	261,200	173,103	86,552	259,655	1,546	212,065	(49,135)	-18.8%
ProfServ-Information Technology	290,200	322,761	327,400	108,537	54,269	162,806	164,595	322,800	(4,600)	-1.4%
ProfServ-Legal Services	62,700	24,270	42,300	10,290	5,145	15,435	26,865	24,300	(18,000)	-42.6%
ProfServ-Planning/Zoning Board	307,700	419,214	336,800	274,745	137,373	412,118	(75,318)	482,096	145,296	43.1%
ProfServ-Compliance Service	186,500	177,840	186,500	108,720	54,360	163,080	23,420	186,000	(500)	-0.3%
ProfServ-Consultants		-	-	-	-	-	-	-	-	N/A
ProfServ-Building Permits	1,431,900	1,280,305	1,738,800	740,358	370,179	1,338,800	400,000	938,800	(800,000)	-46.0%
Special Magistrate	30,000	155	30,000	-	-	-	30,000	15,000	(15,000)	-50.0%
Outside Legal Services		-	-	-	-	-	-	-	-	N/A
Telephone/Cable/Internet Service	7,000	5,672	5,300	2,944	1,472	4,416	884	5,300	-	0.0%
Lease - Building	24,000	-	24,000	-	-	-	24,000	24,000	-	0.0%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

Special Reserve Fund - Comprehensive Planning Services

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	Actuals thru May 2026	June-Sept 2026	Total Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
Lease - Copier	3,100	-	-	-	-	-	-	-	-	N/A
Printing	1,000	4,258	1,000	-	-	-	1,000	1,000	-	0.0%
Miscellaneous Services	1,300	133	3,000	3,172	1,586	4,758	(1,758)	3,000	-	0.0%
Admin Fee	32,700	32,700	33,800	22,533	11,267	33,800	1	34,800	1,000	3.0%
Billing Service Fees	42,800	34,146	41,200	15,596	7,798	23,394	17,806	41,200	-	0.0%
Office Supplies	2,100	-	900	95	48	143	758	900	-	0.0%
Total Comprehensive Planning	2,723,600	2,536,238	3,032,200	1,460,093	730,047	2,418,403	613,798	2,291,261	(740,939)	-24.4%
Other										
Cleaning Services	13,000	13,000	12,800	8,320	4,160	12,480	320	12,900	100	0.8%
Principal-Capital Lease Payments	4,800	2,167	4,200	209	105	314	3,887	-	(4,200)	-100.0%
Interest-Capital Lease Payments	500	898	700	74	37	111	589	-	(700)	-100.0%
Total Other	18,300	16,065	17,700	8,603	4,302	12,905	4,796	12,900	(4,800)	-27.1%
TOTAL EXPENDITURES	2,741,900	2,552,303	3,049,900	1,468,696	734,348	2,431,307	618,593	2,304,161	(745,739)	-24.5%
Excess (deficiency) of revenues over (under) expenditures	-	(1,108,432)	-	(496,212)	496,212	-	-	-	-	N/A
FUND BALANCE, BEGINNING	(1,226,979)	(1,226,979)	(2,335,411)	(2,335,411)	-	(2,335,411)	-	(2,335,411)	-	0.0%
FUND BALANCE, ENDING	(1,226,979)	\$ (2,335,411)	\$ (2,335,411)	\$ (2,831,623)	\$ 496,212	\$ (2,335,411)	\$ -	\$ (2,335,411)	\$ -	0.0%

CITY OF WESTLAKE
Fiscal Year 2027 Budget

Special Revenue Fund - Housing Assistance Program

Account Description	2025		2026					2027		
	Annual Budget	Actual 2025	Annual Budget	Actuals thru May 2026	June-Sept 2026	Total Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
REVENUES										
Interest - Investments	\$0	\$76,018	\$ -	\$ 31,000	\$ 15,500	\$ 46,500	\$ 46,500	\$ -	\$ -	N/A
Dividends	-	132,083	-	76,622	38,311	114,933	114,933	-	-	N/A
Housing Assistance Fee/Donations	300,000	781,088	300,000	595,419	297,710	893,129	593,129	900,000	600,000	200.0%
TOTAL REVENUES	300,000	989,189	300,000	703,041	351,521	1,054,562	754,562	900,000	600,000	200.0%
EXPENDITURES										
<i>Program Manager</i>										
Contracts - Manager	-	-	-	44,023	46,752	90,775	(90,775)	148,700	148,700	N/A
Marketing & Advertising	-	-	-	-	-	-	-	7,000	7,000	N/A
Dues, Licenses, Subscriptions	-	-	-	-	-	-	-	15,500	15,500	N/A
Education & Training	-	-	-	-	-	-	-	5,000	5,000	N/A
Total Program Manager		-	-	44,023	46,752	90,775	(90,775)	176,200	176,200	N/A
<i>Public Assistance</i>										
Software	-	-	-	4,000	2,000	6,000	(6,000)	-	-	N/A
Software License Fees & Renewals	-	-	-	9,000	4,500	13,500	(13,500)	-	-	N/A
Bank Fees	-	-	-	36	36	72	(72)	150	150	N/A
Misc. Admin Fee (%)	21,000	-	21,000	-	21,000	21,000	-	15,500	(5,500)	-26.2%
Assistance Program	279,000	112,458	279,000	-	279,000	279,000	-	279,000	-	0.0%
Reserves	-	-	-	-	-	-	-	429,150	429,150	N/A
Total Public Assistance	300,000	112,458	300,000	13,036	306,536	319,572	(19,572)	723,800	423,800	141.3%
TOTAL EXPENDITURES	300,000	112,458	300,000	57,059	353,288	410,347	(110,347)	900,000	600,000	200.0%
Excess (deficiency) of revenues over (under) expenditures	-	876,731	-	645,982	(1,768)	644,215	644,215	-	-	N/A
FUND BALANCE, BEGINNING	5,386,972	5,386,972	6,263,703	6,263,703	-	6,263,703	-	6,907,918	644,215	10.3%
FUND BALANCE, ENDING	\$ 5,386,972	\$ 6,263,703	\$ 6,263,703	\$ 6,909,685	\$ (1,768)	\$ 6,907,918	\$ 644,215	\$ 6,907,918	\$ 644,215	10.3%

Comparison of Assessment Rates
Fiscal Year 2027 vs Fiscal Year 2026

Solid Waste Assessment			
Units	FY 2027	FY 2026	Change
3,618	\$336.92	\$324.00	4.0%

Tentative Budget

September 8, 2026

RESOLUTION 2026-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING ON SEPTEMBER 30, 2027; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS, EXHIBIT "A"; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a tentative budget has been prepared by the City Manager 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 the City Manager has made recommendations as to the amount to be appropriated for the ensuing year; and

WHEREAS, the City Council has met and considered the recommendations, the suggested budget, and the tentative 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 tentative budget of the City of Westlake, Florida, for the fiscal year beginning October 1, 2026 and ending September 30, 2027, a copy of which is attached hereto, and more particularly set forth in Exhibit "A", 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.

SECTION 3. The tentative budget advertisement in conformance with Florida Statute 200.065 shall be published in one issue of a newspaper published in Palm Beach County, Florida, and at the same time the public will be notified of a public hearing to be held on the 14th day of September, 2026 at 6 p.m. for the purpose of hearing objections or criticisms of the tentative budget and millage. This meeting is for the purpose of setting a Final Tax Levy and Final Budget.

Tentative Budget

SECTION 4. There is hereby approved the tentative budget for the City of Westlake, Florida, as reflected in Exhibit "A", which is attached hereto and made a part hereof, for the fiscal year beginning on October 1, 2026 and ending on September 30, 2027.

SECTION 5. All delinquent taxes collected during the ensuing fiscal year as proceeds from levies of operating millage of prior years are hereby specifically appropriated for the use in the individual funds where originally recorded.

SECTION 6. Any appropriated free balance remaining at the end of the Fiscal Year 2026 shall be included in the fund balance for Fiscal Year 2027 in the fund where it was originally appropriated.

SECTION 7. 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 shall in no way affect the validity of the remaining portions of this Resolution.

SECTION 8. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 9. This Resolution shall become effective upon its passage and adoption.

PASSED AND APPROVED BY the City Council for the City of Westlake, Florida, this 8th day of September 2026.

City of Westlake
JohnPaul O'Connor, Mayor

Zoie P. Burgess, City Clerk



Meeting Agenda Item Coversheet

MEETING DATE:		September 8, 2026		Submitted By: City Attorney's Office	
SUBJECT: <i>This will be the name of the Item as it will appear on the Agenda</i>		Public Hearing on Resolution 2026-23 - Residential Solid Waste Services Annual Special Assessment			
STAFF RECOMMENDATION: (MOTION READY)		Motion to Approve Resolution 2026-23			
SUMMARY and/or JUSTIFICATION:		The Annual Assessment Resolution establishes the rate of assessment for the City's residential solid waste collection services 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. 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 \$1,218,976.56, and levies the special assessment at a rate of \$336.92 per residential unit. Upon adoption of the Annual Assessment Resolution, the City will certify the Non-Ad Valorem Assessment Roll to the Palm Beach County Tax Collector, which must be done by September 15, 2026. The special assessments will be collected on the annual property tax bills to be mailed in November of 2026.			
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) <u>Please keep text indented.</u></i>		RESOLUTION 2026-23 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, 2026; 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, 2026; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.			
FISCAL IMPACT (if any):					\$

RESOLUTION NO. 2026-23

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, 2026; 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, 2026; 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, 2026 using the tax bill collection method; and,

WHEREAS, the City Council, on July 16, 2026, adopted Resolution No. 2026-14 (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 8, 2026, 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, 2026, the estimated Residential Solid Waste Services Assessed Cost to be assessed is \$1,218,976.56. 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, 2026, is hereby established at \$336.92 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 16, 2026, 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 8th day of September, 2026.

City of Westlake
JohnPaul O'Connor, Mayor

Zoie Burgess, CMC 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, 2026.

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 _____, 2026.

CITY OF WESTLAKE, FLORIDA

By: _____
Title: _____

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