

# CITY OF WESTLAKE



## AGENDA

### **City Council Budget Workshop**

Tuesday, June 30, 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: 2631 396 9137 | 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, 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**

**WORKSHOP AGENDA**

- A. City of Westlake Proposed Budget FY 2027  
**Submitted by:** Finance
- B. Discussion Investment Policy Discussion
- C. Discussion of Mid-Year Operating Budget
- D. Discussion 2026-2027 Operating Budget
- E. Discussion of Impacts of Property Tax Reform

**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

**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**

Next Meeting (Subject to Change or be Cancelled): July 16, 2026

**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:** Tuesday, June 23, 2026

**File Attachments for Item:**

A. City of Westlake Proposed Budget FY 2027

**Submitted by:** Finance

# *City of Westlake*



## **Fiscal Year 2027 Proposed Budget**

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**CITY OF WESTLAKE**  
**Fiscal Year 2027 Budget**

**General Fund**

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
<b>REVENUES</b>							
<i><b>Property Taxes/Assessments</b></i>							
Ad Valorem Taxes	\$ 6,033,986	\$ 7,525,730	\$ 7,525,730	\$ -	\$ 9,028,869	\$ 1,503,139	20.0%
Ad Valorem Taxes-Discout	(226,657)	(301,000)	(273,217)	27,783	(361,155)	(60,155)	20.0%
Special Assessments-Tax Collecto	802,801	948,700	948,700	-	1,218,991	270,291	28.5%
Special Assessments-Delinquent	281	-	-	-	-	-	N/A
Special Assmnts- Discounts	(30,410)	(37,900)	(35,643)	2,257	(48,760)	(10,860)	28.7%
<b>Total Taxes/Assessments</b>	<b>6,580,001</b>	<b>8,135,530</b>	<b>8,165,570</b>	<b>30,040</b>	<b>9,837,945</b>	<b>1,702,415</b>	<b>20.9%</b>
<i><b>Other Taxes</b></i>							
Municipal Revenue Sharing	86,574	102,800	102,800	-	102,800	-	0.0%
Local Discretionary Sales Tax	-	605,400	605,400	-	605,400	-	0.0%
Public Service Tax-Electricity	573,338	621,400	621,400	-	700,746	79,346	12.8%
Public Service Tax-Water	173,550	198,900	198,900	-	212,117	13,217	6.6%
Public Service Tax-Gas	146,939	182,500	182,500	-	179,592	(2,908)	-1.6%
Communications Service Tax	168,163	159,800	159,800	-	159,800	-	0.0%
<b>Total Other Taxes</b>	<b>1,148,564</b>	<b>1,870,800</b>	<b>1,870,800</b>	<b>-</b>	<b>1,960,455</b>	<b>89,655</b>	<b>4.8%</b>
<i><b>Other Revenue</b></i>							
FPL Franchise Fee	470,580	487,100	487,100	-	575,153	88,053	18.1%
Gas Franchise Fee	47,359	82,000	82,000	-	82,000	-	0.0%
Solid Waste Franchise Fee	26,986	42,300	42,300	-	32,983	(9,317)	-22.0%
Occupational Licenses	68,829	37,300	37,300	-	37,300	-	0.0%
County Impact Fees	94,491	99,200	99,200	-	99,200	-	0.0%
Alcoholic Beverage License	722	1,100	1,100	-	1,100	-	0.0%
Other Public Safety Chgs./Fees	11,925	9,400	9,400	-	9,870	470	5.0%
Garbage/Solid Waste Revenue	414,238	233,400	233,400	-	250,000	16,600	7.1%
Penalties	2,869	-	204	204	-	-	N/A
Other Operating Revenues	11,319	10,200	10,200	-	10,200	-	0.0%
Special Events	17,375	-	10,700	10,700	-	-	N/A
Event Sponsors	30,420	-	15,557	15,557	-	-	N/A
Judgements and Fines	7,203	-	1,232	1,232	-	-	N/A
Interest - Investments	316,670	-	229,382	229,382	-	-	N/A
Interest-Tax Collector	8,403	-	3,214	3,214	-	-	N/A
Other Miscellaneous Revenues	-	-	360	360	-	-	N/A
Grants/Donations-Other Sources	-	-	36,850	36,850	-	-	N/A
Lien Search Fees	14,203	12,500	12,500	-	14,000	1,500	12.0%
<b>Total Other Revenue</b>	<b>1,543,592</b>	<b>1,014,500</b>	<b>1,318,062</b>	<b>303,562</b>	<b>1,111,806</b>	<b>97,306</b>	<b>9.6%</b>
<b>TOTAL REVENUES</b>	<b>9,272,157</b>	<b>11,020,830</b>	<b>11,354,432</b>	<b>333,602</b>	<b>12,910,207</b>	<b>1,889,377</b>	<b>17.1%</b>
Fund Balance - Use (Addition to)	-	(2,078,730)	-	2,078,730	(3,614,281)	(1,535,551)	73.9%
<b>TOTAL FUNDING</b>	<b>9,272,157</b>	<b>8,942,100</b>	<b>11,354,432</b>	<b>2,412,332</b>	<b>9,295,925</b>	<b>353,825</b>	<b>4.0%</b>

**CITY OF WESTLAKE**  
**Fiscal Year 2027 Budget**

**General Fund**

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
<b>EXPENDITURES</b>							
<i><b>Legislative</b></i>							
Mayor/Council Stipend	59,143	60,000	60,000	-	60,000	-	0.0%
FICA Taxes	4,524	4,600	4,600	-	4,590	(10)	-0.2%
ProfServ-Legislative Expense	36,000	75,000	75,000	-	75,000	-	0.0%
Telephone, Cable and Internet Ser	3,953	4,700	4,700	-	4,700	-	0.0%
Lease - Building	14,500	176,000	176,000	-	176,000	-	0.0%
Public Officials Insurance	4,557	5,500	5,500	-	6,600	1,100	20.0%
Payroll Services	-	-	27	(27)	250	250	N/A
Misc-Event Expense	235,934	254,000	254,000	-	280,000	26,000	10.2%
Council Expenses	67,524	80,000	80,000	-	80,000	-	0.0%
Dues, Licenses, Subscriptions	6,104	15,000	15,000	-	15,000	-	0.0%
<b>Total Legislative</b>	<b>432,239</b>	<b>674,800</b>	<b>674,827</b>	<b>(27)</b>	<b>702,140</b>	<b>27,340</b>	<b>4.1%</b>
<i><b>City Manager</b></i>							
Contracts-City Manager	249,800	258,500	258,500	-	265,000	6,500	2.5%
Public Relations	33,641	50,000	50,000	-	50,000	-	0.0%
Miscellaneous Expenses	3,750	-	-	-	10,000	10,000	N/A
Office Supplies	7,199	12,200	12,200	-	12,000	(200)	-1.6%
Dues, Licenses, Subscriptions	1,762	2,700	2,700	-	2,700	-	0.0%
Capital Outlay	-	75,000	-	75,000	75,000	-	0.0%
<b>Total City Manager</b>	<b>296,152</b>	<b>398,400</b>	<b>323,400</b>	<b>-</b>	<b>339,700</b>	<b>16,300</b>	<b>-14.7%</b>
<i><b>City Clerk</b></i>							
ProfServ-Web Site Maintenance	6,100	7,600	7,600	-	9,100	1,500	19.7%
Contracts-City Clerk	224,133	233,100	233,100	-	251,100	18,000	7.7%
Postage & Freight	3,820	1,900	1,900	-	4,500	2,600	136.8%
Printing	185	12,500	12,500	-	10,000	(2,500)	-20.0%
Legal Advertising	13,185	17,500	17,500	-	12,000	(5,500)	-31.4%
Miscellaneous Expenses	5,567	12,500	12,500	-	12,500	-	0.0%
Office Supplies	-	2,900	2,968	(68)	3,000	100	3.4%
Dues, Licenses, Subscriptions	30,366	35,600	35,600	-	37,500	1,900	5.3%
<b>Total City Clerk</b>	<b>283,356</b>	<b>323,600</b>	<b>323,668</b>	<b>(68)</b>	<b>339,700</b>	<b>16,100</b>	<b>5.0%</b>
<i><b>Finance</b></i>							
Auditing Services	8,275	8,100	8,100	-	25,000	16,900	208.6%
Contracts-Finance	104,400	108,100	108,100	-	111,343	3,243	3.0%
Grants and Aid	-	50,000	-	50,000	-	(50,000)	-100.0%
Office Supplies	1,160	-	-	-	-	-	N/A
<b>Total Finance</b>	<b>113,835</b>	<b>166,200</b>	<b>116,200</b>	<b>50,000</b>	<b>136,343</b>	<b>(29,857)</b>	<b>-18.0%</b>

**CITY OF WESTLAKE**  
**Fiscal Year 2027 Budget**

**General Fund**

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
<b>Other Administrative Services</b>							
ProfServ-Information Technology	83,134	85,300	85,300	-	87,900	2,600	3.0%
Contracts-Admin. Service	441,100	456,500	456,500	-	472,478	15,977	3.5%
Misc-Assessmnt Collection Cost	6,166	9,500	9,500	-	12,190	2,690	28.3%
General Government	-	150,000	150,000	-	150,000	-	0.0%
<b>Total Other Administrative Services</b>	<b>530,400</b>	<b>701,300</b>	<b>701,300</b>	<b>-</b>	<b>722,567</b>	<b>21,267</b>	<b>3.0%</b>
<b>Legal Counsel</b>							
ProfServ-Legal Services	83,070	101,500	101,500	-	99,684	(1,816)	-1.8%
ProfServ-Legal Litigation	52,359	122,600	122,600	-	122,600	-	0.0%
<b>Total Legal Counsel</b>	<b>135,429</b>	<b>224,100</b>	<b>224,100</b>	<b>-</b>	<b>222,284</b>	<b>(1,816)</b>	<b>-0.8%</b>
<b>Facility Services</b>							
Telephone, Cable and Internet Services	9,307	9,200	9,200	-	9,200	-	0.0%
Lease - Building	-	25,000	25,000	-	25,000	-	0.0%
Insurance(Liab,Auto,Property)	9,048	13,900	13,900	-	16,680	2,780	20.0%
Miscellaneous Services	862	1,500	2,381	(881)	3,000	1,500	100.0%
Cleaning Services	14,192	14,300	14,300	-	14,300	-	0.0%
Principal-Capital Lease Payments	32,336	16,700	16,700	-	6,900	(9,800)	-58.7%
Interest-Capital Lease Payments	6,205	2,800	2,800	-	1,173	(1,627)	-58.1%
<b>Total Facility Services</b>	<b>71,950</b>	<b>83,400</b>	<b>84,281</b>	<b>(881)</b>	<b>76,253</b>	<b>(7,147)</b>	<b>-8.6%</b>
<b>Community Services</b>							
Contracts-Solid Waste	1,253,309	1,360,400	1,360,400	-	1,646,800	286,400	21.1%
Contracts-Sheriff	1,066,606	1,398,600	1,398,600	-	1,440,558	41,958	3.0%
Electricity	136,419	253,800	253,800	-	279,180	25,380	10.0%
R&M-Community Maintenance	30,100	31,200	31,200	-	32,300	1,100	3.5%
Operating Supplies	29,832	58,600	58,600	-	58,600	-	0.0%
Roadway Services	7,163	13,600	15,274	(1,674)	25,000	11,400	83.8%
<b>Total Community Services</b>	<b>2,523,429</b>	<b>3,116,200</b>	<b>3,117,874</b>	<b>(1,674)</b>	<b>3,482,438</b>	<b>366,238</b>	<b>11.8%</b>

**CITY OF WESTLAKE**  
**Fiscal Year 2027 Budget**

**General Fund**

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
<b>Reserves</b>							
Misc-Contingency	5,554	280,700	280,700	-	301,100	20,400	7.3%
1st Quarter Operating Reserve	-	1,473,400	1,473,400	-	1,473,400	-	0.0%
Capital Projects Reserve	-	1,500,000	1,500,000	-	1,500,000	-	0.0%
<b>Total Reserves</b>	<b>5,554</b>	<b>3,254,100</b>	<b>3,254,100</b>	<b>-</b>	<b>3,274,500</b>	<b>20,400</b>	<b>0.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>4,392,344</b>	<b>8,942,100</b>	<b>8,819,750</b>	<b>47,350</b>	<b>9,295,925</b>	<b>428,825</b>	<b>4.0%</b>
Excess (deficiency) of revenues over (under) expenditures	<b>4,879,813</b>	-	<b>2,534,682</b>	<b>2,364,982</b>	-	<b>(75,000)</b>	<b>N/A</b>
<b>FUND BALANCE, BEGINNING</b>	6,339,848	11,219,661	11,219,661	-	13,754,343	2,534,682	22.6%
(Use) / Add To Fund Balance	4,879,813	2,078,730	2,534,682	455,952	3,614,281	1,535,551	73.9%
<b>FUND BALANCE, ENDING</b>	<b>\$ 11,219,661</b>	<b>\$ 13,298,391</b>	<b>\$ 13,754,343</b>	<b>\$ 455,952</b>	<b>\$ 17,368,624</b>	<b>\$ 4,070,233</b>	<b>30.6%</b>

**CITY OF WESTLAKE**  
**Fiscal Year 2027 Budget**

**Special Reserve Fund - Comprehensive Planning Services**

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
<b>REVENUES</b>							
Building Permits	\$ 1,005,697	\$ 2,268,800	\$ 1,268,800	\$ (1,000,000)	\$ 1,000,000	\$ (1,268,800)	-55.9%
Reinspection Fees	850	-	50	50	-	-	N/A
Building Permits-Surcharge	5,627	6,000	6,000	-	7,100	1,100	18.3%
Other Building Permit Fees	76,950	30,000	48,600	18,600	60,000	30,000	100.0%
Building Permits-Admin Fee	134,575	147,100	147,100	-	169,782	22,682	15.4%
Engineering Permits	151,205	261,200	261,200	-	212,065	(49,135)	-18.8%
Planning/Zoning Permits	68,967	336,800	336,800	-	350,000	13,200	3.9%
<b>TOTAL REVENUES</b>	<b>1,443,871</b>	<b>3,049,900</b>	<b>2,068,550</b>	<b>(981,350)</b>	<b>1,798,947</b>	<b>(1,250,953)</b>	<b>-41.0%</b>
<b>EXPENDITURES</b>							
<i><b>Comprehensive Planning</b></i>							
ProfServ-Engineering	212,065	261,200	261,200	-	212,065	(49,135)	-18.8%
ProfServ-Information Technology	322,761	327,400	327,400	-	322,800	(4,600)	-1.4%
ProfServ-Legal Services	24,270	42,300	42,300	-	24,300	(18,000)	-42.6%
ProfServ-Planning/Zoning Board	419,214	336,800	336,800	-	350,000	13,200	3.9%
ProfServ-Compliance Service	177,840	186,500	186,500	-	186,000	(500)	-0.3%
ProfServ-Building Permits	1,280,305	1,738,800	1,338,800	400,000	938,800	(800,000)	-46.0%
Special Magistrate	155	30,000	30,000	-	15,000	(15,000)	-50.0%
Telephone/Cable/Internet Service	5,672	5,300	5,300	-	5,300	-	0.0%
Lease - Building	-	24,000	24,000	-	24,000	-	0.0%
Printing	4,258	1,000	1,000	-	1,000	-	0.0%
Miscellaneous Services	133	3,000	3,172	(172)	3,000	-	0.0%
Admin Fee	32,700	33,800	33,800	-	34,800	1,000	3.0%
Billing Service Fees	34,146	41,200	41,200	-	41,200	-	0.0%
Office Supplies	-	900	900	-	900	-	0.0%
<i><b>Total Comprehensive Planning</b></i>	<b>2,513,519</b>	<b>3,032,200</b>	<b>2,632,372</b>	<b>399,828</b>	<b>2,159,165</b>	<b>(873,035)</b>	<b>-28.8%</b>
<i><b>Other</b></i>							
Cleaning Services	13,000	12,800	12,800	-	13,200	400	3.1%
Principal-Capital Lease Payments	2,167	4,200	4,200	-	-	(4,200)	-100.0%
Interest-Capital Lease Payments	898	700	700	-	-	(700)	-100.0%
<b>Total Other</b>	<b>16,065</b>	<b>17,700</b>	<b>17,700</b>	<b>-</b>	<b>13,200</b>	<b>(4,500)</b>	<b>-25.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,529,584</b>	<b>3,049,900</b>	<b>2,632,372</b>	<b>417,528</b>	<b>2,172,365</b>	<b>(877,535)</b>	<b>-28.8%</b>
Excess (deficiency) of revenues over (under) expenditures	(1,085,713)	-	(563,822)	(563,822)	(373,418)	(373,418)	N/A
<b>FUND BALANCE, BEGINNING</b>	(1,226,981)	(2,312,694)	(2,312,694)	-	(2,876,516)	(563,822)	24.4%
<b>FUND BALANCE, ENDING</b>	<b>\$ (2,312,694)</b>	<b>\$ (2,312,694)</b>	<b>\$ (2,876,516)</b>	<b>\$ (563,822)</b>	<b>\$ (3,249,934)</b>	<b>\$ (937,240)</b>	<b>40.5%</b>

**CITY OF WESTLAKE**  
**Fiscal Year 2027 Budget**

**Special Revenue Fund - Housing Assistance Program**

Account Description	2025	2026			2027		
	Actual	Annual Budget	Forecast	Variance Fav/(UnFav)	Annual Budget	Incr. (Decr.) Over Budget	% Budget Incr. (Decr.)
<b>REVENUES</b>							
Interest - Investments	\$ 76,018	\$ -	\$ 47,974	\$ 47,974	\$ -	\$ -	N/A
Dividends	132,083	-	115,893	115,893	-	-	N/A
Housing Assistance Fee/Donations	781,088	300,000	723,419	423,419	900,000	600,000	200.0%
<b>TOTAL REVENUES</b>	<b>989,189</b>	<b>300,000</b>	<b>887,286</b>	<b>587,286</b>	<b>900,000</b>	<b>600,000</b>	<b>200.0%</b>
<b>EXPENDITURES</b>							
<i><b>Program Manager</b></i>							
Contracts - Manager	-	-	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
<b>Total Program Manager</b>	<b>-</b>	<b>-</b>	<b>90,775</b>	<b>(90,775)</b>	<b>176,200</b>	<b>176,200</b>	<b>N/A</b>
<i><b>Public Assistance</b></i>							
Misc. Admin Fee (%)	-	21,000	21,000	-	15,500	(5,500)	-26.2%
Assistance Program	112,458	279,000	279,000	-	279,000	-	0.0%
<b>Total Public Assistance</b>	<b>112,458</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>294,500</b>	<b>(5,500)</b>	<b>-1.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>112,458</b>	<b>300,000</b>	<b>390,775</b>	<b>(90,775)</b>	<b>470,700</b>	<b>170,700</b>	<b>56.9%</b>
Excess (deficiency) of revenues over (under) expenditures	<b>876,731</b>	<b>-</b>	<b>496,511</b>	<b>496,511</b>	<b>429,300</b>	<b>429,300</b>	<b>N/A</b>
<b>FUND BALANCE, BEGINNING</b>	<b>5,386,972</b>	<b>6,263,703</b>	<b>6,263,703</b>	<b>-</b>	<b>6,760,214</b>	<b>496,511</b>	<b>7.9%</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 6,263,703</b>	<b>\$ 6,263,703</b>	<b>\$ 6,760,214</b>	<b>\$ 496,511</b>	<b>\$ 7,189,514</b>	<b>\$ 925,811</b>	<b>14.8%</b>

**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%