

City of Westlake



FISCAL YEAR 2026

ANNUAL BUDGET

Table of Contents

	<u>Page</u>
Budget Message	1
Budget Calendar	3
Budget Summary	4
General Fund Summary	5
General Fund Source of Funds-Summary	6
General Fund Revenue -Detail	8
General Fund Expenditure by Function-Summary	9
City Council	11
City Manager	12
City Clerk	14
City Attorney	16
Community Services	17
Other Departments	18
Special Revenue Fund Summary	19
Special Revenue Fund – Comprehensive Planning	20
Special Revenue Fund – Housing Assistance Program	21

Budget Message

Honorable Mayor and City Council

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

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

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

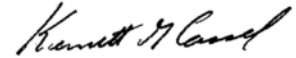
The proposed millage rate of 4.6 mills is a 6.31% increase over the rolled-back rate. Generating revenue *based on the rolled-back rate* would not be practical as the city must be able to provide the administrative infrastructure to operate and meet the goals and objectives and projects of the council.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

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

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

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

Respectfully submitted,

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

Kenneth Cassel

City of Westlake

Budget Calendar - Fiscal Year 2026 Annual Budget

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

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



Budget Summary

City of Westlake Fiscal Year 2026 Budget

All Funds – Total Budget

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



General Fund

**City of Westlake
Fiscal Year 2026 Budget**

General Fund – Summary

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

City of Westlake Fiscal Year 2026 Budget

General Fund – Source of Funds

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

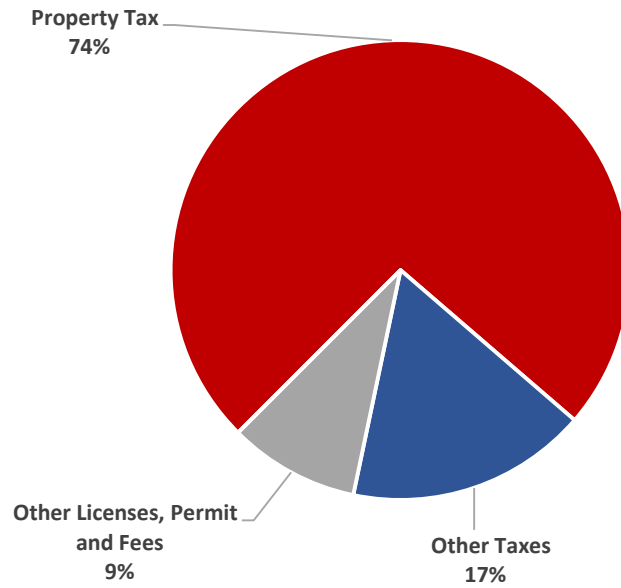
FY2025 Revenues vs. FY2026 Revenues



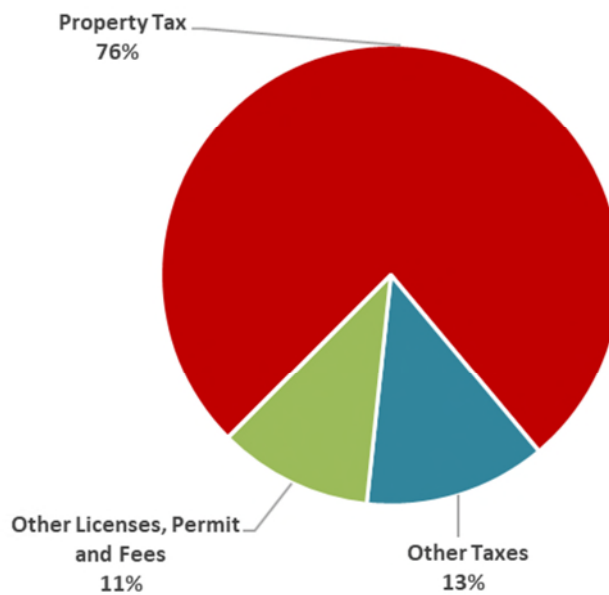
**City of Westlake
Fiscal Year 2026 Budget**

General Fund – Source of Funds

Fiscal Year 2026 Revenues



Fiscal Year 2025 Revenues



City of Westlake

Fiscal Year 2026 Budget

General Fund – Revenue Detail

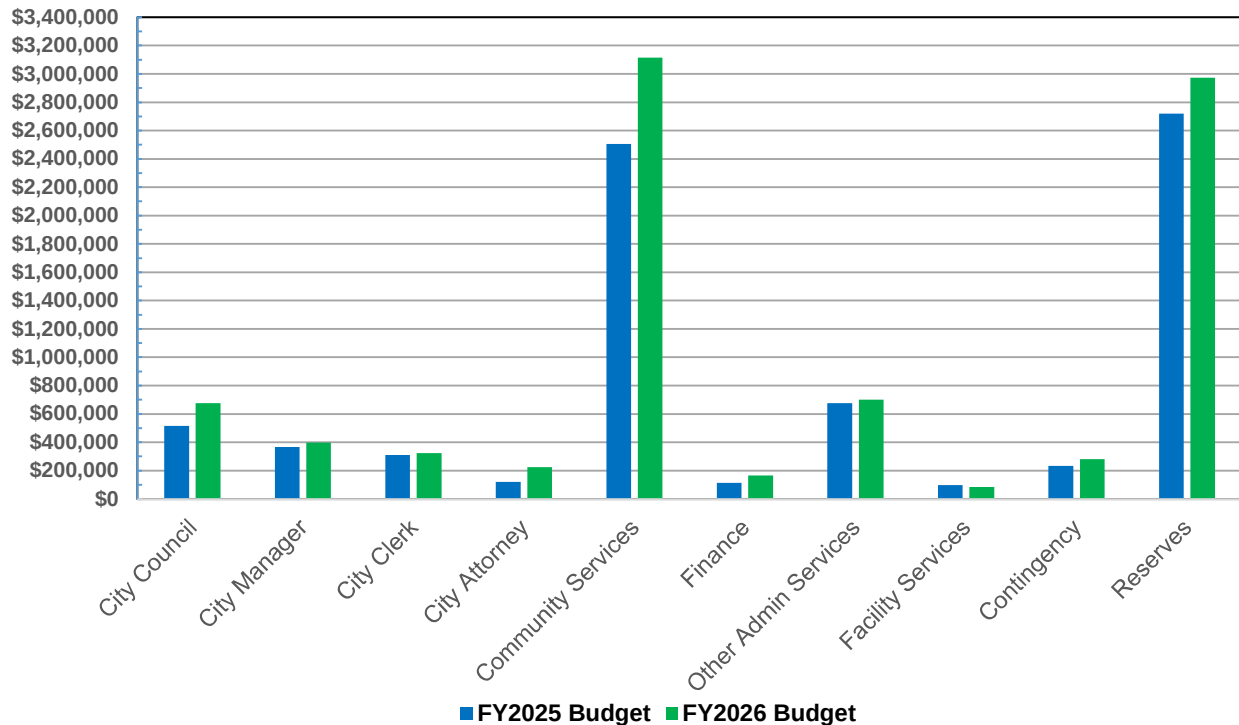
Description	FY 2023	FY 2024	FY 2025			FY 2026		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Property Tax								
Tax Receipts - Current Year	\$ 3,099,718	\$ 4,560,317	\$ 6,058,611	\$ 6,058,611	\$ -	\$ 7,525,730	\$ 1,467,119	24.2%
Tax Receipts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

City of Westlake Fiscal Year 2026 Budget

General Fund – Expenditures by Function

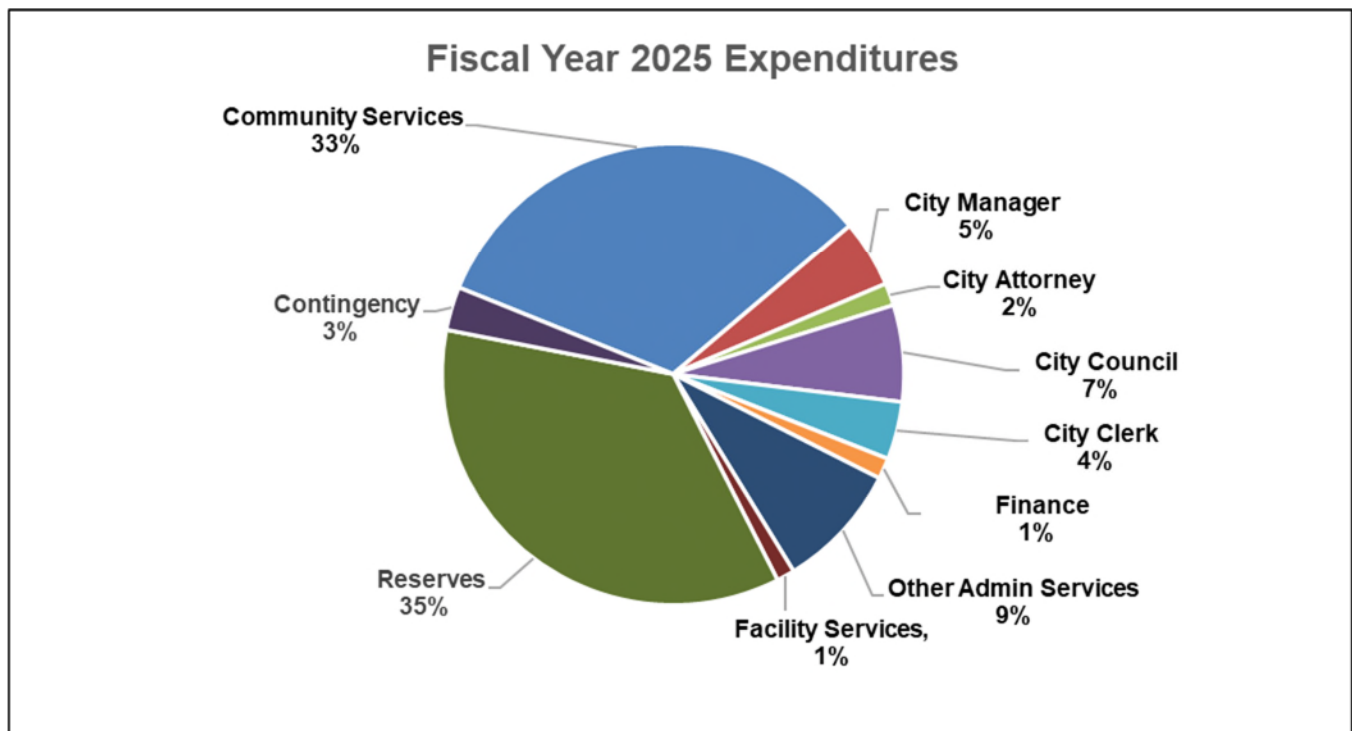
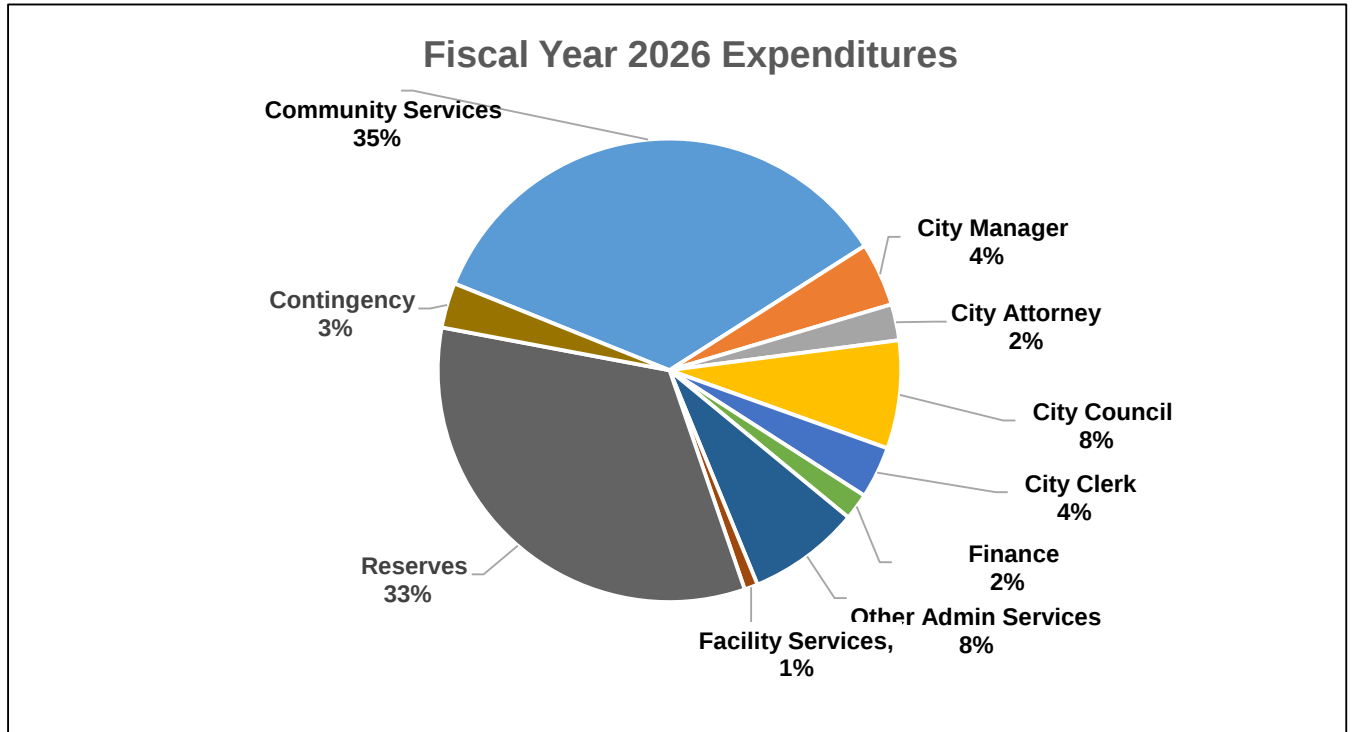
Description	FY 2025			FY 2026		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
City Council	\$ 516,100	\$ 437,908	\$ 78,192	\$ 674,800	\$ 158,700	30.7%
City Manager	365,200	290,004	75,196	398,400	33,200	9.1%
City Clerk	309,600	282,589	27,011	323,600	14,000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

FY2025 Expenditures vs. FY2026 Expenditures



City of Westlake Fiscal Year 2026 Budget

General Fund – Expenditures by Function



City of Westlake Fiscal Year 2026 Budget

General Fund – City Council Department

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

City of Westlake Fiscal Year 2026 Budget

General Fund – City Manager Department

Summary

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

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

Mission

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

Major Challenges

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

Current Year Highlights

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

City of Westlake Fiscal Year 2026 Budget

General Fund – City Manager Department

Next Year Goals

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

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

City of Westlake Fiscal Year 2026 Budget

General Fund – City Clerk Department

Summary

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

Mission

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

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

Current Year Highlights

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

City of Westlake Fiscal Year 2026 Budget

General Fund – City Clerk Department

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

Next Year Goals

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

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

**City of Westlake
Fiscal Year 2026 Budget**

General Fund – City Attorney

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

City of Westlake Fiscal Year 2026 Budget

General Fund – Community Services Department

Summary

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

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

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

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

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

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

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

City of Westlake Fiscal Year 2026 Budget

General Fund – Other Departments

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



Special Revenue Funds

**City of Westlake
Fiscal Year 2026 Budget**

Special Revenue Fund Summary

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

City of Westlake
Fiscal Year 2026 Budget

Special Revenue Fund Detail-Comprehensive Planning Services

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

**City of Westlake
Fiscal Year 2026 Budget**

Special Revenue Fund Detail-Housing Assistance

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