

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.**

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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

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

# *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.) |
| <b>REVENUES</b>                          |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| <b><i>Property Taxes/Assessments</i></b> |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| 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%                  |
| <b>Total Taxes/Assessments</b>           | <b>6,587,111</b> | <b>6,580,001</b> | <b>8,135,530</b> | <b>7,759,562</b> | <b>406,039</b>  | <b>8,165,601</b> | <b>30,071</b>        | <b>9,946,946</b> | <b>1,811,416</b>          | <b>22.3%</b>           |
| <b><i>Other Taxes</i></b>                |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| 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%                |
| <b>Total Other Taxes</b>                 | <b>1,102,500</b> | <b>1,148,564</b> | <b>1,870,800</b> | <b>957,246</b>   | <b>502,565</b>  | <b>1,459,811</b> | <b>(410,990)</b>     | <b>1,355,055</b> | <b>(515,745)</b>          | <b>-27.6%</b>          |
| <b><i>Other Revenue</i></b>              |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| 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%                 |
| <b>Total Other Revenue</b>           | <b>933,300</b>   | <b>1,543,592</b> | <b>1,014,500</b>  | <b>1,088,171</b> | <b>587,754</b>   | <b>1,675,925</b>  | <b>661,425</b>       | <b>2,782,241</b>  | <b>1,767,741</b>          | <b>174.2%</b>          |
| <b>TOTAL REVENUES</b>                | <b>8,622,911</b> | <b>9,272,157</b> | <b>11,020,830</b> | <b>9,804,979</b> | <b>1,496,358</b> | <b>11,301,337</b> | <b>280,507</b>       | <b>14,084,243</b> | <b>3,063,413</b>          | <b>27.8%</b>           |
| Fund Balance - Use (Addition to)     |                  | -                | (2,078,730)       | -                | -                | -                 | 2,078,730            | (3,435,191)       | (1,356,461)               | 65.3%                  |
| <b>TOTAL FUNDING</b>                 | <b>8,622,911</b> | <b>9,272,157</b> | <b>8,942,100</b>  | <b>9,804,979</b> | <b>1,496,358</b> | <b>11,301,337</b> | <b>2,359,237</b>     | <b>10,649,052</b> | <b>1,706,952</b>          | <b>19.1%</b>           |
| <b>EXPENDITURES</b>                  |                  |                  |                   |                  |                  |                   |                      |                   |                           |                        |
| <b>Legislative</b>                   |                  |                  |                   |                  |                  |                   |                      |                   |                           |                        |
| 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%                   |
| <b>Total Legislative</b>             | <b>241,700</b>   | <b>196,305</b>   | <b>420,800</b>    | <b>136,319</b>   | <b>68,160</b>    | <b>204,479</b>    | <b>216,322</b>       | <b>422,140</b>    | <b>1,340</b>              | <b>0.3%</b>            |
| <b>Events</b>                        |                  |                  |                   |                  |                  |                   |                      |                   |                           |                        |
| 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%                  |
| <b>Total Events</b>                  | <b>274,400</b>   | <b>235,934</b>   | <b>254,000</b>    | <b>95,107</b>    | <b>155,177</b>   | <b>254,000</b>    | <b>-</b>             | <b>280,000</b>    | <b>26,000</b>             | <b>10.2%</b>           |

**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.) |
| <b>City Manager</b>           |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                   |
| <b>Total City Manager</b>     | <b>315,200</b> | <b>296,152</b> | <b>398,400</b> | <b>181,582</b> | <b>90,791</b>   | <b>272,373</b> | <b>126,027</b>       | <b>432,950</b> | <b>34,550</b>             | <b>8.7%</b>            |
| <b>City Clerk</b>             |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                   |
| <b>Total City Clerk</b>       | <b>309,600</b> | <b>283,356</b> | <b>323,600</b> | <b>193,516</b> | <b>96,758</b>   | <b>290,274</b> | <b>33,326</b>        | <b>405,369</b> | <b>81,769</b>             | <b>25.3%</b>           |
| <b>Finance</b>                |                |                |                |                |                 |                |                      |                |                           |                        |
| 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                    |
| <b>Total Finance</b>          | <b>112,200</b> | <b>113,835</b> | <b>166,200</b> | <b>72,067</b>  | <b>44,134</b>   | <b>116,201</b> | <b>50,000</b>        | <b>288,511</b> | <b>122,311</b>            | <b>73.6%</b>           |

**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.) |
| <b>Other Administrative Services</b>       |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                |
| <b>Total Other Administrative Services</b> | <b>675,700</b> | <b>530,400</b> | <b>701,300</b> | <b>371,401</b> | <b>185,701</b>  | <b>557,102</b> | <b>144,199</b>       | <b>547,084</b> | <b>(154,216)</b>          | <b>-22.0%</b>          |
| <b>Legal Counsel</b>                       |                |                |                |                |                 |                |                      |                |                           |                        |
| 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                    |
| <b>Total Legal Counsel</b>                 | <b>120,000</b> | <b>135,429</b> | <b>224,100</b> | <b>94,769</b>  | <b>47,385</b>   | <b>142,154</b> | <b>81,947</b>        | <b>275,000</b> | <b>50,900</b>             | <b>22.7%</b>           |
| <b>Facility Services</b>                   |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                 |
| <b>Total Facility Services</b>             | <b>96,500</b>  | <b>71,950</b>  | <b>83,400</b>  | <b>46,922</b>  | <b>23,461</b>   | <b>70,383</b>  | <b>13,017</b>        | <b>79,573</b>  | <b>(3,827)</b>            | <b>-4.6%</b>           |
| <b>Community Services</b>                  |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                  |
| <b>Total Community Services</b>                           | <b>2,505,100</b> | <b>2,523,429</b>     | <b>3,116,200</b>     | <b>1,929,335</b>     | <b>919,334</b>      | <b>2,848,669</b>     | <b>267,532</b>       | <b>3,245,306</b>     | <b>129,106</b>            | <b>4.1%</b>            |
| <b>Capital Expenditure &amp; Projects</b>                 |                  |                      |                      |                      |                     |                      |                      |                      |                           |                        |
| 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                    |
| <b>Total Capital Expenditure &amp; Projects</b>           | <b>50,000</b>    | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>             | <b>1,950,000</b>     | <b>1,950,000</b>          | <b>-</b>               |
| <b>Reserves</b>                                           |                  |                      |                      |                      |                     |                      |                      |                      |                           |                        |
| 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%                 |
| <b>Total Reserves</b>                                     | <b>2,953,200</b> | <b>5,554</b>         | <b>3,254,100</b>     | <b>3,094</b>         | <b>25,000</b>       | <b>28,094</b>        | <b>3,226,006</b>     | <b>2,350,000</b>     | <b>(904,100)</b>          | <b>-27.8%</b>          |
| <b>TOTAL EXPENDITURES</b>                                 | <b>7,653,600</b> | <b>4,392,344</b>     | <b>8,942,100</b>     | <b>3,124,112</b>     | <b>1,655,898</b>    | <b>4,783,727</b>     | <b>4,158,374</b>     | <b>10,275,933</b>    | <b>1,333,833</b>          | <b>14.9%</b>           |
| 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                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                  |                      |                      |                      |                     |                      |                      |                      |                           |                        |
| Transfer Out                                              | -                | -                    | -                    | -                    | -                   | -                    | -                    | (373,118)            | (373,118)                 | N/A                    |
| Grants/Donations-Other Sources                            | -                | (568,820)            | -                    | -                    | -                   | -                    | -                    | -                    | -                         | N/A                    |
| <b>TOTAL OTHER SOURCES (USES)</b>                         | <b>-</b>         | <b>(568,820)</b>     | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>             | <b>(373,118)</b>     | <b>(373,118)</b>          | <b>N/A</b>             |
| 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%                  |
| <b>FUND BALANCE, BEGINNING</b>                            | <b>6,339,848</b> | <b>6,339,848</b>     | <b>10,650,841</b>    | <b>10,650,841</b>    | <b>-</b>            | <b>10,650,841</b>    | <b>-</b>             | <b>17,168,451</b>    | <b>6,517,610</b>          | <b>61.2%</b>           |
| <b>FUND BALANCE, ENDING</b>                               | <b>7,309,159</b> | <b>\$ 10,650,841</b> | <b>\$ 12,729,571</b> | <b>\$ 17,331,708</b> | <b>\$ (159,541)</b> | <b>\$ 17,168,451</b> | <b>\$ 4,438,880</b>  | <b>\$ 20,603,642</b> | <b>\$ 7,874,071</b>       | <b>61.9%</b>           |

**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.) |
| <b>REVENUES</b>                          |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| <b><i>Property Taxes/Assessments</i></b> |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| 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%                  |
| <b>Total Taxes/Assessments</b>           | <b>6,587,111</b> | <b>6,580,001</b> | <b>8,135,530</b> | <b>7,759,562</b> | <b>406,039</b>  | <b>8,165,601</b> | <b>30,071</b>        | <b>9,927,867</b> | <b>1,792,337</b>          | <b>22.0%</b>           |
| <b><i>Other Taxes</i></b>                |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| 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%                |
| <b>Total Other Taxes</b>                 | <b>1,102,500</b> | <b>1,148,564</b> | <b>1,870,800</b> | <b>957,246</b>   | <b>502,565</b>  | <b>1,459,811</b> | <b>(410,990)</b>     | <b>1,355,055</b> | <b>(515,745)</b>          | <b>-27.6%</b>          |
| <b><i>Other Revenue</i></b>              |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| 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%                 |
| <b>Total Other Revenue</b>           | <b>933,300</b>   | <b>1,543,592</b> | <b>1,014,500</b>  | <b>1,088,171</b> | <b>587,754</b>   | <b>1,675,925</b>  | <b>661,425</b>       | <b>2,782,241</b>  | <b>1,767,741</b>          | <b>174.2%</b>          |
| <b>TOTAL REVENUES</b>                | <b>8,622,911</b> | <b>9,272,157</b> | <b>11,020,830</b> | <b>9,804,979</b> | <b>1,496,358</b> | <b>11,301,337</b> | <b>280,507</b>       | <b>14,065,163</b> | <b>3,044,333</b>          | <b>27.6%</b>           |
| Fund Balance - Use (Addition to)     |                  | -                | (2,078,730)       | -                | -                | -                 | 2,078,730            | (3,416,111)       | (1,337,381)               | 64.3%                  |
| <b>TOTAL FUNDING</b>                 | <b>8,622,911</b> | <b>9,272,157</b> | <b>8,942,100</b>  | <b>9,804,979</b> | <b>1,496,358</b> | <b>11,301,337</b> | <b>2,359,237</b>     | <b>10,649,052</b> | <b>1,706,952</b>          | <b>19.1%</b>           |
| <b>EXPENDITURES</b>                  |                  |                  |                   |                  |                  |                   |                      |                   |                           |                        |
| <i><b>Legislative</b></i>            |                  |                  |                   |                  |                  |                   |                      |                   |                           |                        |
| 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%                   |
| <b>Total Legislative</b>             | <b>241,700</b>   | <b>196,305</b>   | <b>420,800</b>    | <b>136,319</b>   | <b>68,160</b>    | <b>204,479</b>    | <b>216,322</b>       | <b>422,140</b>    | <b>1,340</b>              | <b>0.3%</b>            |
| <i><b>Events</b></i>                 |                  |                  |                   |                  |                  |                   |                      |                   |                           |                        |
| 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%                  |
| <b>Total Events</b>                  | <b>274,400</b>   | <b>235,934</b>   | <b>254,000</b>    | <b>95,107</b>    | <b>155,177</b>   | <b>254,000</b>    | <b>-</b>             | <b>280,000</b>    | <b>26,000</b>             | <b>10.2%</b>           |

**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.) |
| <b>City Manager</b>           |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                   |
| <b>Total City Manager</b>     | <b>315,200</b> | <b>296,152</b> | <b>398,400</b> | <b>181,582</b> | <b>90,791</b>   | <b>272,373</b> | <b>126,027</b>       | <b>432,950</b> | <b>34,550</b>             | <b>8.7%</b>            |
| <b>City Clerk</b>             |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                   |
| <b>Total City Clerk</b>       | <b>309,600</b> | <b>283,356</b> | <b>323,600</b> | <b>193,516</b> | <b>96,758</b>   | <b>290,274</b> | <b>33,326</b>        | <b>405,369</b> | <b>81,769</b>             | <b>25.3%</b>           |
| <b>Finance</b>                |                |                |                |                |                 |                |                      |                |                           |                        |
| 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                    |
| <b>Total Finance</b>          | <b>112,200</b> | <b>113,835</b> | <b>166,200</b> | <b>72,067</b>  | <b>44,134</b>   | <b>116,201</b> | <b>50,000</b>        | <b>288,511</b> | <b>122,311</b>            | <b>73.6%</b>           |

**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.) |
| <b>Other Administrative Services</b>       |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                |
| <b>Total Other Administrative Services</b> | <b>675,700</b> | <b>530,400</b> | <b>701,300</b> | <b>371,401</b> | <b>185,701</b>  | <b>557,102</b> | <b>144,199</b>       | <b>547,084</b> | <b>(154,216)</b>          | <b>-22.0%</b>          |
| <b>Legal Counsel</b>                       |                |                |                |                |                 |                |                      |                |                           |                        |
| 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                    |
| <b>Total Legal Counsel</b>                 | <b>120,000</b> | <b>135,429</b> | <b>224,100</b> | <b>94,769</b>  | <b>47,385</b>   | <b>142,154</b> | <b>81,947</b>        | <b>275,000</b> | <b>50,900</b>             | <b>22.7%</b>           |
| <b>Facility Services</b>                   |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                 |
| <b>Total Facility Services</b>             | <b>96,500</b>  | <b>71,950</b>  | <b>83,400</b>  | <b>46,922</b>  | <b>23,461</b>   | <b>70,383</b>  | <b>13,017</b>        | <b>79,573</b>  | <b>(3,827)</b>            | <b>-4.6%</b>           |
| <b>Community Services</b>                  |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                  |
| <b>Total Community Services</b>                           | <b>2,505,100</b> | <b>2,523,429</b>     | <b>3,116,200</b>     | <b>1,929,335</b>     | <b>919,334</b>      | <b>2,848,669</b>     | <b>267,532</b>       | <b>3,245,306</b>     | <b>129,106</b>            | <b>4.1%</b>            |
| <b>Capital Expenditure &amp; Projects</b>                 |                  |                      |                      |                      |                     |                      |                      |                      |                           |                        |
| 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                    |
| <b>Total Capital Expenditure &amp; Projects</b>           | <b>50,000</b>    | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>             | <b>1,450,000</b>     | <b>1,450,000</b>          | <b>-</b>               |
| <b>Reserves</b>                                           |                  |                      |                      |                      |                     |                      |                      |                      |                           |                        |
| 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                    |
| <b>Total Reserves</b>                                     | <b>2,953,200</b> | <b>5,554</b>         | <b>3,254,100</b>     | <b>3,094</b>         | <b>25,000</b>       | <b>28,094</b>        | <b>3,226,006</b>     | <b>2,850,000</b>     | <b>(404,100)</b>          | <b>-12.4%</b>          |
| <b>TOTAL EXPENDITURES</b>                                 | <b>7,653,600</b> | <b>4,392,344</b>     | <b>8,942,100</b>     | <b>3,124,112</b>     | <b>1,655,898</b>    | <b>4,783,727</b>     | <b>4,158,374</b>     | <b>10,275,933</b>    | <b>1,333,833</b>          | <b>14.9%</b>           |
| 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                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                  |                      |                      |                      |                     |                      |                      |                      |                           |                        |
| Transfer Out                                              | -                | -                    | -                    | -                    | -                   | -                    | -                    | (373,118)            | (373,118)                 | N/A                    |
| Grants/Donations-Other Sources                            | -                | (568,820)            | -                    | -                    | -                   | -                    | -                    | -                    | -                         | N/A                    |
| <b>TOTAL OTHER SOURCES (USES)</b>                         | <b>-</b>         | <b>(568,820)</b>     | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>             | <b>(373,118)</b>     | <b>(373,118)</b>          | <b>N/A</b>             |
| 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%                  |
| <b>FUND BALANCE, BEGINNING</b>                            | <b>6,339,848</b> | <b>6,339,848</b>     | <b>10,650,841</b>    | <b>10,650,841</b>    | <b>-</b>            | <b>10,650,841</b>    | <b>-</b>             | <b>17,168,451</b>    | <b>6,517,610</b>          | <b>61.2%</b>           |
| <b>FUND BALANCE, ENDING</b>                               | <b>7,309,159</b> | <b>\$ 10,650,841</b> | <b>\$ 12,729,571</b> | <b>\$ 17,331,708</b> | <b>\$ (159,541)</b> | <b>\$ 17,168,451</b> | <b>\$ 4,438,880</b>  | <b>\$ 20,584,562</b> | <b>\$ 7,854,991</b>       | <b>61.7%</b>           |

**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.) |
| <b>REVENUES</b>                          |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| <b><i>Property Taxes/Assessments</i></b> |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| 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%                  |
| <b>Total Taxes/Assessments</b>           | <b>6,587,111</b> | <b>6,580,001</b> | <b>8,135,530</b> | <b>7,759,562</b> | <b>406,039</b>  | <b>8,165,601</b> | <b>30,071</b>        | <b>9,851,547</b> | <b>1,716,017</b>          | <b>21.1%</b>           |
| <b><i>Other Taxes</i></b>                |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| 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%                |
| <b>Total Other Taxes</b>                 | <b>1,102,500</b> | <b>1,148,564</b> | <b>1,870,800</b> | <b>957,246</b>   | <b>502,565</b>  | <b>1,459,811</b> | <b>(410,990)</b>     | <b>1,355,055</b> | <b>(515,745)</b>          | <b>-27.6%</b>          |
| <b><i>Other Revenue</i></b>              |                  |                  |                  |                  |                 |                  |                      |                  |                           |                        |
| 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%                 |
| <b>Total Other Revenue</b>           | <b>933,300</b>   | <b>1,543,592</b> | <b>1,014,500</b>  | <b>1,088,171</b> | <b>587,754</b>   | <b>1,675,925</b>  | <b>661,425</b>       | <b>2,782,241</b>  | <b>1,767,741</b>          | <b>174.2%</b>          |
| <b>TOTAL REVENUES</b>                | <b>8,622,911</b> | <b>9,272,157</b> | <b>11,020,830</b> | <b>9,804,979</b> | <b>1,496,358</b> | <b>11,301,337</b> | <b>280,507</b>       | <b>13,988,843</b> | <b>2,968,013</b>          | <b>26.9%</b>           |
| Fund Balance - Use (Addition to)     |                  | -                | (2,078,730)       | -                | -                | -                 | 2,078,730            | (3,339,792)       | (1,261,062)               | 60.7%                  |
| <b>TOTAL FUNDING</b>                 | <b>8,622,911</b> | <b>9,272,157</b> | <b>8,942,100</b>  | <b>9,804,979</b> | <b>1,496,358</b> | <b>11,301,337</b> | <b>2,359,237</b>     | <b>10,649,052</b> | <b>1,706,952</b>          | <b>19.1%</b>           |
| <b>EXPENDITURES</b>                  |                  |                  |                   |                  |                  |                   |                      |                   |                           |                        |
| <i><b>Legislative</b></i>            |                  |                  |                   |                  |                  |                   |                      |                   |                           |                        |
| 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%                   |
| <b>Total Legislative</b>             | <b>241,700</b>   | <b>196,305</b>   | <b>420,800</b>    | <b>136,319</b>   | <b>68,160</b>    | <b>204,479</b>    | <b>216,322</b>       | <b>422,140</b>    | <b>1,340</b>              | <b>0.3%</b>            |
| <i><b>Events</b></i>                 |                  |                  |                   |                  |                  |                   |                      |                   |                           |                        |
| 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%                  |
| <b>Total Events</b>                  | <b>274,400</b>   | <b>235,934</b>   | <b>254,000</b>    | <b>95,107</b>    | <b>155,177</b>   | <b>254,000</b>    | <b>-</b>             | <b>280,000</b>    | <b>26,000</b>             | <b>10.2%</b>           |



**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.) |
| <b>City Manager</b>           |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                   |
| <b>Total City Manager</b>     | <b>315,200</b> | <b>296,152</b> | <b>398,400</b> | <b>181,582</b> | <b>90,791</b>   | <b>272,373</b> | <b>126,027</b>       | <b>432,950</b> | <b>34,550</b>             | <b>8.7%</b>            |
| <b>City Clerk</b>             |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                   |
| <b>Total City Clerk</b>       | <b>309,600</b> | <b>283,356</b> | <b>323,600</b> | <b>193,516</b> | <b>96,758</b>   | <b>290,274</b> | <b>33,326</b>        | <b>405,369</b> | <b>81,769</b>             | <b>25.3%</b>           |
| <b>Finance</b>                |                |                |                |                |                 |                |                      |                |                           |                        |
| 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                    |
| <b>Total Finance</b>          | <b>112,200</b> | <b>113,835</b> | <b>166,200</b> | <b>72,067</b>  | <b>44,134</b>   | <b>116,201</b> | <b>50,000</b>        | <b>288,511</b> | <b>122,311</b>            | <b>73.6%</b>           |

**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.) |
| <b>Other Administrative Services</b>       |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                |
| <b>Total Other Administrative Services</b> | <b>675,700</b> | <b>530,400</b> | <b>701,300</b> | <b>371,401</b> | <b>185,701</b>  | <b>557,102</b> | <b>144,199</b>       | <b>547,084</b> | <b>(154,216)</b>          | <b>-22.0%</b>          |
| <b>Legal Counsel</b>                       |                |                |                |                |                 |                |                      |                |                           |                        |
| 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                    |
| <b>Total Legal Counsel</b>                 | <b>120,000</b> | <b>135,429</b> | <b>224,100</b> | <b>94,769</b>  | <b>47,385</b>   | <b>142,154</b> | <b>81,947</b>        | <b>275,000</b> | <b>50,900</b>             | <b>22.7%</b>           |
| <b>Facility Services</b>                   |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                 |
| <b>Total Facility Services</b>             | <b>96,500</b>  | <b>71,950</b>  | <b>83,400</b>  | <b>46,922</b>  | <b>23,461</b>   | <b>70,383</b>  | <b>13,017</b>        | <b>79,573</b>  | <b>(3,827)</b>            | <b>-4.6%</b>           |
| <b>Community Services</b>                  |                |                |                |                |                 |                |                      |                |                           |                        |
| 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%                  |
| <b>Total Community Services</b>                           | <b>2,505,100</b> | <b>2,523,429</b>     | <b>3,116,200</b>     | <b>1,929,335</b>     | <b>919,334</b>      | <b>2,848,669</b>     | <b>267,532</b>       | <b>3,245,306</b>     | <b>129,106</b>            | <b>4.1%</b>            |
| <b>Capital Expenditure &amp; Projects</b>                 |                  |                      |                      |                      |                     |                      |                      |                      |                           |                        |
| 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                    |
| <b>Total Capital Expenditure &amp; Projects</b>           | <b>50,000</b>    | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>             | <b>1,450,000</b>     | <b>1,450,000</b>          | <b>-</b>               |
| <b>Reserves</b>                                           |                  |                      |                      |                      |                     |                      |                      |                      |                           |                        |
| 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                    |
| <b>Total Reserves</b>                                     | <b>2,953,200</b> | <b>5,554</b>         | <b>3,254,100</b>     | <b>3,094</b>         | <b>25,000</b>       | <b>28,094</b>        | <b>3,226,006</b>     | <b>2,850,000</b>     | <b>(404,100)</b>          | <b>-12.4%</b>          |
| <b>TOTAL EXPENDITURES</b>                                 | <b>7,653,600</b> | <b>4,392,344</b>     | <b>8,942,100</b>     | <b>3,124,112</b>     | <b>1,655,898</b>    | <b>4,783,727</b>     | <b>4,158,374</b>     | <b>10,275,933</b>    | <b>1,333,833</b>          | <b>14.9%</b>           |
| 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                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                  |                      |                      |                      |                     |                      |                      |                      |                           |                        |
| Transfer Out                                              | -                | -                    | -                    | -                    | -                   | -                    | -                    | (373,118)            | (373,118)                 | N/A                    |
| Grants/Donations-Other Sources                            | -                | (568,820)            | -                    | -                    | -                   | -                    | -                    | -                    | -                         | N/A                    |
| <b>TOTAL OTHER SOURCES (USES)</b>                         | <b>-</b>         | <b>(568,820)</b>     | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>             | <b>(373,118)</b>     | <b>(373,118)</b>          | <b>N/A</b>             |
| 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%                  |
| <b>FUND BALANCE, BEGINNING</b>                            | <b>6,339,848</b> | <b>6,339,848</b>     | <b>10,650,841</b>    | <b>10,650,841</b>    | <b>-</b>            | <b>10,650,841</b>    | <b>-</b>             | <b>17,168,451</b>    | <b>6,517,610</b>          | <b>61.2%</b>           |
| <b>FUND BALANCE, ENDING</b>                               | <b>7,309,159</b> | <b>\$ 10,650,841</b> | <b>\$ 12,729,571</b> | <b>\$ 17,331,708</b> | <b>\$ (159,541)</b> | <b>\$ 17,168,451</b> | <b>\$ 4,438,880</b>  | <b>\$ 20,508,243</b> | <b>\$ 7,778,672</b>       | <b>61.1%</b>           |

**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.) |
| <b>REVENUES</b>                      |                  |                  |                  |                       |                  |                  |                      |                  |                           |                        |
| 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%                  |
| <b>TOTAL REVENUES</b>                | <b>2,741,900</b> | <b>1,443,871</b> | <b>3,049,900</b> | <b>972,484</b>        | <b>486,217</b>   | <b>1,987,326</b> | <b>(1,062,574)</b>   | <b>1,931,043</b> | <b>(1,118,857)</b>        | <b>-36.7%</b>          |
| Transfer from General Fund           |                  | -                | -                | -                     | 744,343          | 744,343          | 744,343              | 373,118          | 373,118                   | N/A                    |
| <b>TOTAL FUNDING</b>                 | <b>2,741,900</b> | <b>1,443,871</b> | <b>3,049,900</b> | <b>972,484</b>        | <b>1,230,560</b> | <b>2,731,669</b> | <b>(318,231)</b>     | <b>2,304,161</b> | <b>(745,739)</b>          | <b>-24.5%</b>          |
| <b>EXPENDITURES</b>                  |                  |                  |                  |                       |                  |                  |                      |                  |                           |                        |
| <i><b>Comprehensive Planning</b></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%                   |
| <b>Total Comprehensive Planning</b>                       | <b>2,723,600</b>   | <b>2,536,238</b>      | <b>3,032,200</b>      | <b>1,460,093</b>      | <b>730,047</b>    | <b>2,418,403</b>      | <b>613,798</b>       | <b>2,291,261</b>      | <b>(740,939)</b>          | <b>-24.4%</b>          |
| <b>Other</b>                                              |                    |                       |                       |                       |                   |                       |                      |                       |                           |                        |
| 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%                |
| <b>Total Other</b>                                        | <b>18,300</b>      | <b>16,065</b>         | <b>17,700</b>         | <b>8,603</b>          | <b>4,302</b>      | <b>12,905</b>         | <b>4,796</b>         | <b>12,900</b>         | <b>(4,800)</b>            | <b>-27.1%</b>          |
| <b>TOTAL EXPENDITURES</b>                                 | <b>2,741,900</b>   | <b>2,552,303</b>      | <b>3,049,900</b>      | <b>1,468,696</b>      | <b>734,348</b>    | <b>2,431,307</b>      | <b>618,593</b>       | <b>2,304,161</b>      | <b>(745,739)</b>          | <b>-24.5%</b>          |
| Excess (deficiency) of revenues over (under) expenditures | -                  | (1,108,432)           | -                     | (496,212)             | 496,212           | -                     | -                    | -                     | -                         | N/A                    |
| <b>FUND BALANCE, BEGINNING</b>                            | (1,226,979)        | (1,226,979)           | (2,335,411)           | (2,335,411)           | -                 | (2,335,411)           | -                    | (2,335,411)           | -                         | 0.0%                   |
| <b>FUND BALANCE, ENDING</b>                               | <b>(1,226,979)</b> | <b>\$ (2,335,411)</b> | <b>\$ (2,335,411)</b> | <b>\$ (2,831,623)</b> | <b>\$ 496,212</b> | <b>\$ (2,335,411)</b> | <b>\$ -</b>          | <b>\$ (2,335,411)</b> | <b>\$ -</b>               | <b>0.0%</b>            |

**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.) |
| <b>REVENUES</b>                                           |                     |                     |                     |                       |                   |                     |                      |                     |                           |                        |
| 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%                 |
| <b>TOTAL REVENUES</b>                                     | <b>300,000</b>      | <b>989,189</b>      | <b>300,000</b>      | <b>703,041</b>        | <b>351,521</b>    | <b>1,054,562</b>    | <b>754,562</b>       | <b>900,000</b>      | <b>600,000</b>            | <b>200.0%</b>          |
| <b>EXPENDITURES</b>                                       |                     |                     |                     |                       |                   |                     |                      |                     |                           |                        |
| <i><b>Program Manager</b></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                    |
| <b>Total Program Manager</b>                              |                     | -                   | -                   | <b>44,023</b>         | <b>46,752</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>                           |                     |                     |                     |                       |                   |                     |                      |                     |                           |                        |
| 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                    |
| <b>Total Public Assistance</b>                            | <b>300,000</b>      | <b>112,458</b>      | <b>300,000</b>      | <b>13,036</b>         | <b>306,536</b>    | <b>319,572</b>      | <b>(19,572)</b>      | <b>723,800</b>      | <b>423,800</b>            | <b>141.3%</b>          |
| <b>TOTAL EXPENDITURES</b>                                 | <b>300,000</b>      | <b>112,458</b>      | <b>300,000</b>      | <b>57,059</b>         | <b>353,288</b>    | <b>410,347</b>      | <b>(110,347)</b>     | <b>900,000</b>      | <b>600,000</b>            | <b>200.0%</b>          |
| Excess (deficiency) of revenues over (under) expenditures | -                   | <b>876,731</b>      | -                   | <b>645,982</b>        | <b>(1,768)</b>    | <b>644,215</b>      | <b>644,215</b>       | -                   | -                         | <b>N/A</b>             |
| <b>FUND BALANCE, BEGINNING</b>                            | 5,386,972           | 5,386,972           | 6,263,703           | 6,263,703             | -                 | 6,263,703           | -                    | 6,907,918           | 644,215                   | 10.3%                  |
| <b>FUND BALANCE, ENDING</b>                               | <b>\$ 5,386,972</b> | <b>\$ 6,263,703</b> | <b>\$ 6,263,703</b> | <b>\$ 6,909,685</b>   | <b>\$ (1,768)</b> | <b>\$ 6,907,918</b> | <b>\$ 644,215</b>    | <b>\$ 6,907,918</b> | <b>\$ 644,215</b>         | <b>10.3%</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%   |

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.**

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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

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

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

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

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

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

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

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

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City of Westlake  
JohnPaul O'Connor, Mayor

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Zoie P. Burgess, City Clerk