

City of Westlake



FISCAL YEAR 2025

ANNUAL BUDGET

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City of Westlake

Budget Calendar - Fiscal Year 2025 Annual Budget

Key Dates	Activity / Tasks
May 21	City of Westlake Budget Workshop
By June 1	Receipt of Estimated Assessable Property Values
Mon July 1	Property Appraiser certifies the taxable values
Tue July 2	City of Westlake Regular Council Meeting – Preliminary Budget Presentation; Approve Tentative Millage Rate and date of first public hearing; Set assessment rate for solid waste collection.
Wed July 31	County School Board Budget 1st Hearing
Sun August 4	Deadline for submitting DR 420 to Property Appraiser & Tax Collector a) Include Proposed Millage Rate b) the current rollback rate c) The date, time, and meeting place of the first public budget hearing
Tue August 6	City of Westlake Budget Workshop
Tue September 3	City of Westlake Special Council Meeting – 1 ST Budget Hearing
Wed September 4	County School Board Budget 2nd Hearing
Tue September 10	Palm Beach County 1 st Hearing
Wed September 11	City of Westlake Special Council Meeting - 2nd and Final Budget Hearing ALL COUNCIL MEMBERS MUST BE IN ATTENDANCE
Fri September 13	Deadline to Send Adopted Millage Rate to Property Appraiser & Tax Collector
Tues September 17	Palm Beach County 2nd Hearing
Thu October 11	Deadline to Certify Compliance with Florida Department of Revenue

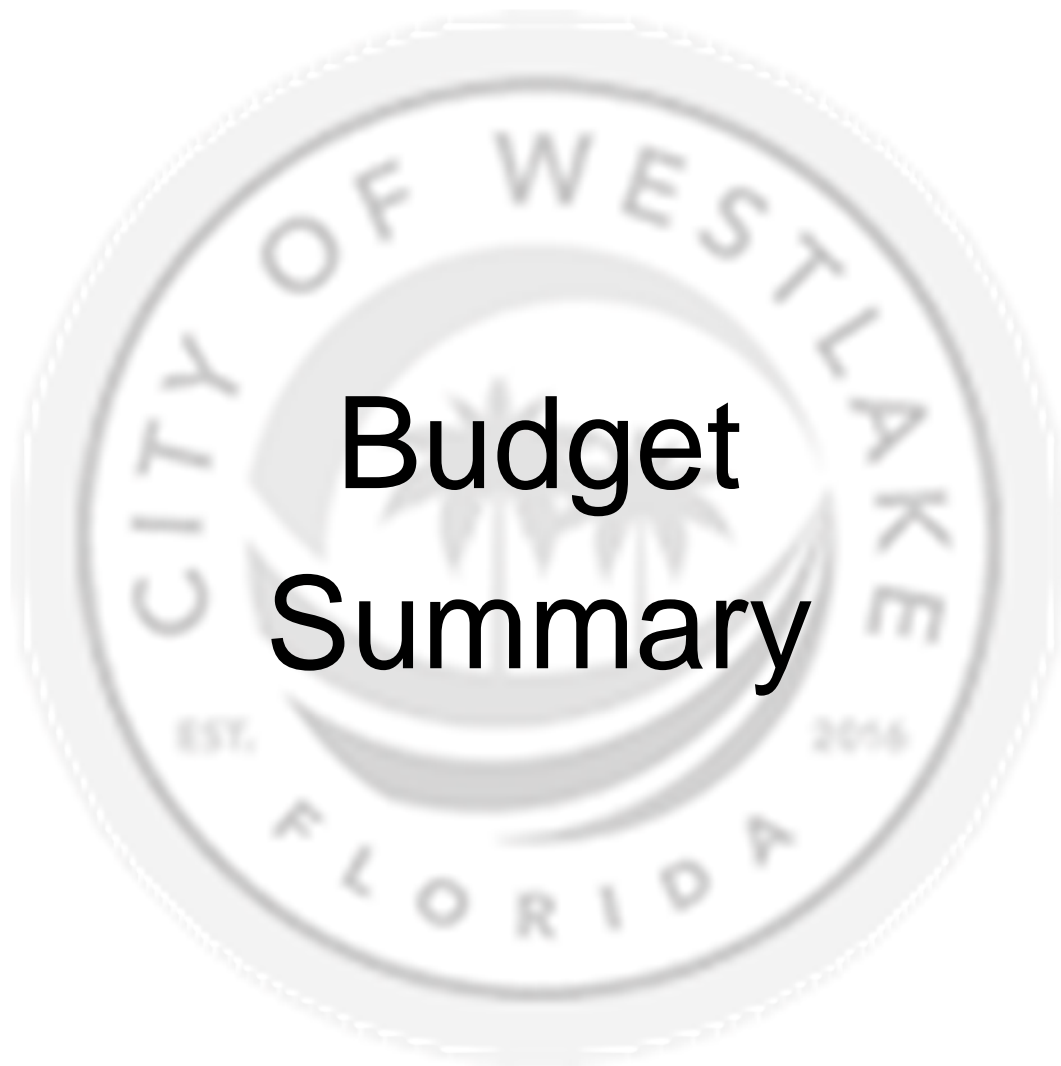
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** Per Florida Statutes, the public hearing dates scheduled by a county government or school board shall not be used by any other taxing authority within the county for its public hearings.



Budget Summary

**City of Westlake
Fiscal Year 2025 Budget**

All Funds – Total Budget

Description	FY 2024			FY 2025		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
FUNDING						
Total Revenue/Other Financing Sources	\$ 10,031,296	\$ 9,756,787	\$ (274,511)	\$ 12,085,400	\$ 2,054,104	20.5%
Total Fund Bal. Use / (Addition)	(1,099,796)	(3,483,364)	(2,383,568)	(1,728,400)	(628,604)	NA
Total Funding	\$ 8,931,500	\$ 6,273,423	\$ (2,658,078)	\$ 10,357,000	\$ 1,425,500	16.0%
EXPENDITURES						
Personnel Expenditures	\$ 64,600	\$ 64,560	\$ 40	\$ 64,600	\$ -	0.0%
Operating Expenditures	7,355,200	6,157,217	1,197,983	7,362,500	7,300	0.1%
Capital Expenditures	50,000	37,761	12,239	50,000	-	0.0%
Contingency	201,900	13,885	188,015	220,800	18,900	9.4%
Reserves	1,259,800	-	1,259,800	2,659,100	1,399,300	111.1%
Total Expenditures	\$ 8,931,500	\$ 6,273,423	\$ 2,658,077	\$ 10,357,000	\$ 1,425,500	16.0%



General Fund

**City of Westlake
Fiscal Year 2025 Budget**

General Fund – Summary

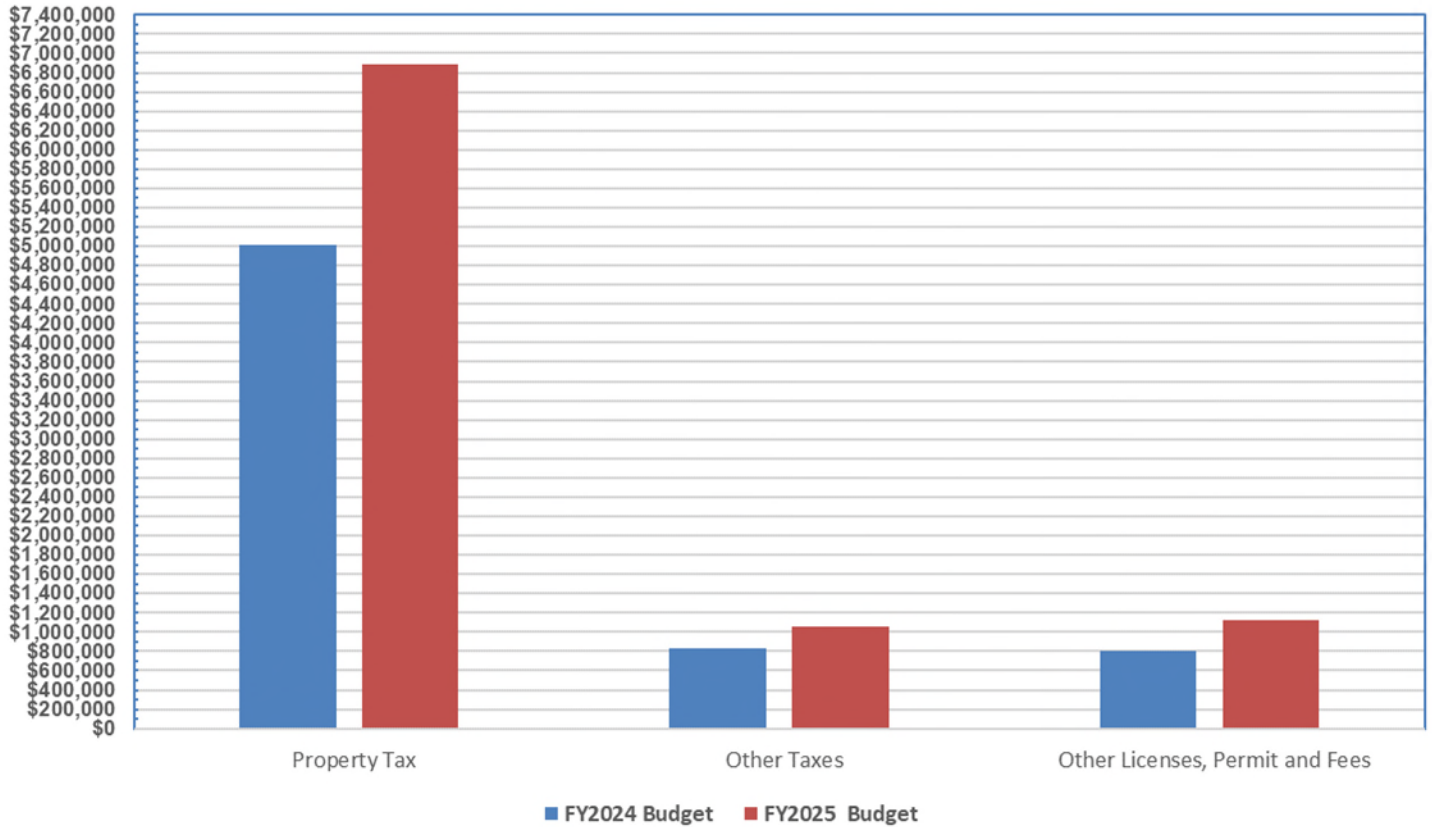
Description	FY 2024			FY 2025		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
FUNDING						
Total Revenue	\$ 6,648,696	\$ 7,230,059	\$ 581,363	\$ 9,073,900	\$ 2,425,204	36.5%
Total Fund Bal. Use / (Addition)	(1,099,796)	(3,347,396)	(2,247,600)	(1,728,400)	(628,604)	57.2%
Total Funding	\$ 5,548,900	\$ 3,882,663	\$ (1,666,237)	\$ 7,345,500	\$ 1,796,600	32.4%
EXPENDITURES						
Personnel Expense	\$ 64,600	\$ 64,560	\$ 40	\$ 64,600	\$ -	0.0%
Operating Expense	3,972,600	3,766,457	206,143	4,351,000	378,400	9.5%
Capital Expenditures	50,000	37,761	12,239	50,000	-	0.0%
Contingency	201,900	13,885	188,015	220,800	18,900	9.4%
Reserves	1,259,800	-	1,259,800	2,659,100	1,399,300	111.1%
Total Expenditures	\$ 5,548,900	\$ 3,882,663	\$ 1,666,237	\$ 7,345,500	\$ 1,796,600	32.4%

City of Westlake Fiscal Year 2025 Budget

General Fund – Source of Funds

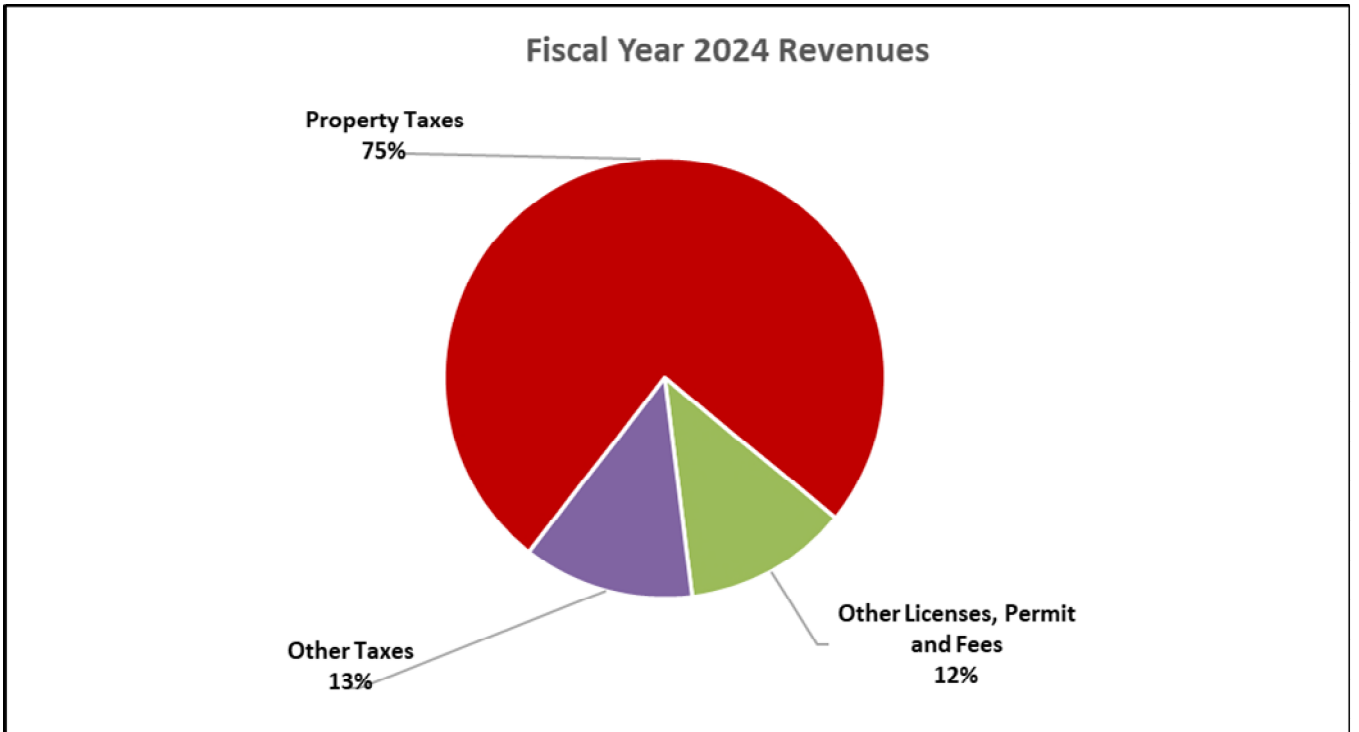
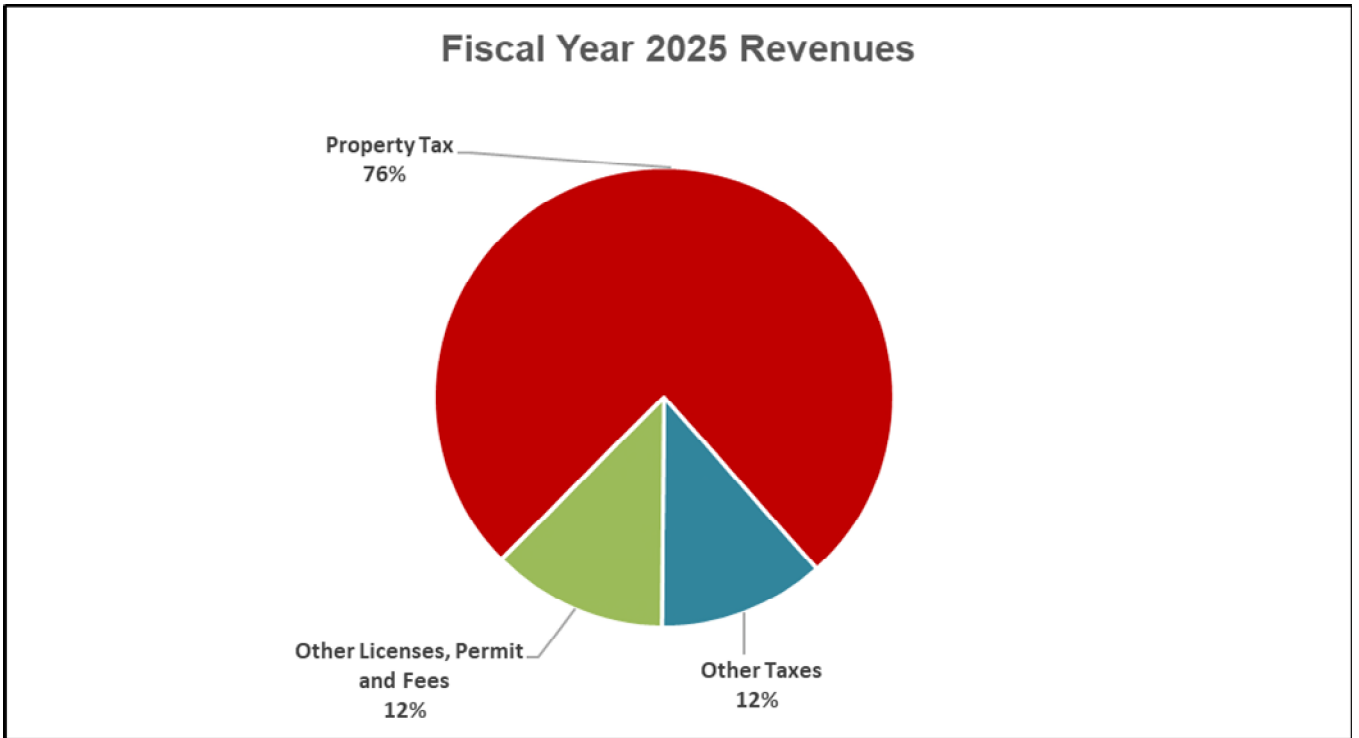
Description	FY 2024			FY 2025		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Property Taxes	\$ 5,011,896	\$ 4,916,411	\$ (95,485)	\$ 6,891,200	\$ 1,879,304	37.5%
Other Taxes	834,100	967,719	133,619	1,061,400	227,300	27.3%
Other Licenses, Permit and Fees	802,700	1,139,228	336,528	1,121,300	318,600	39.7%
Interest Income	-	206,701	206,701	-	-	NA
Total Revenues	\$ 6,648,696	\$ 7,230,059	\$ 581,363	\$ 9,073,900	\$ 2,425,204	36.5%
Use (Add To) Fund Balance	(1,099,796)	(3,347,396)	(2,247,600)	(1,728,400)	(628,604)	57.2%
Total Source of Funds	\$ 5,548,900	\$ 3,882,663	\$ (1,666,237)	\$ 7,345,500	\$ 1,796,600	32.4%

FY2024 Revenues vs. FY2025 Revenues



City of Westlake Fiscal Year 2025 Budget

General Fund – Source of Funds



**City of Westlake
Fiscal Year 2025 Budget**

General Fund – Revenue Detail

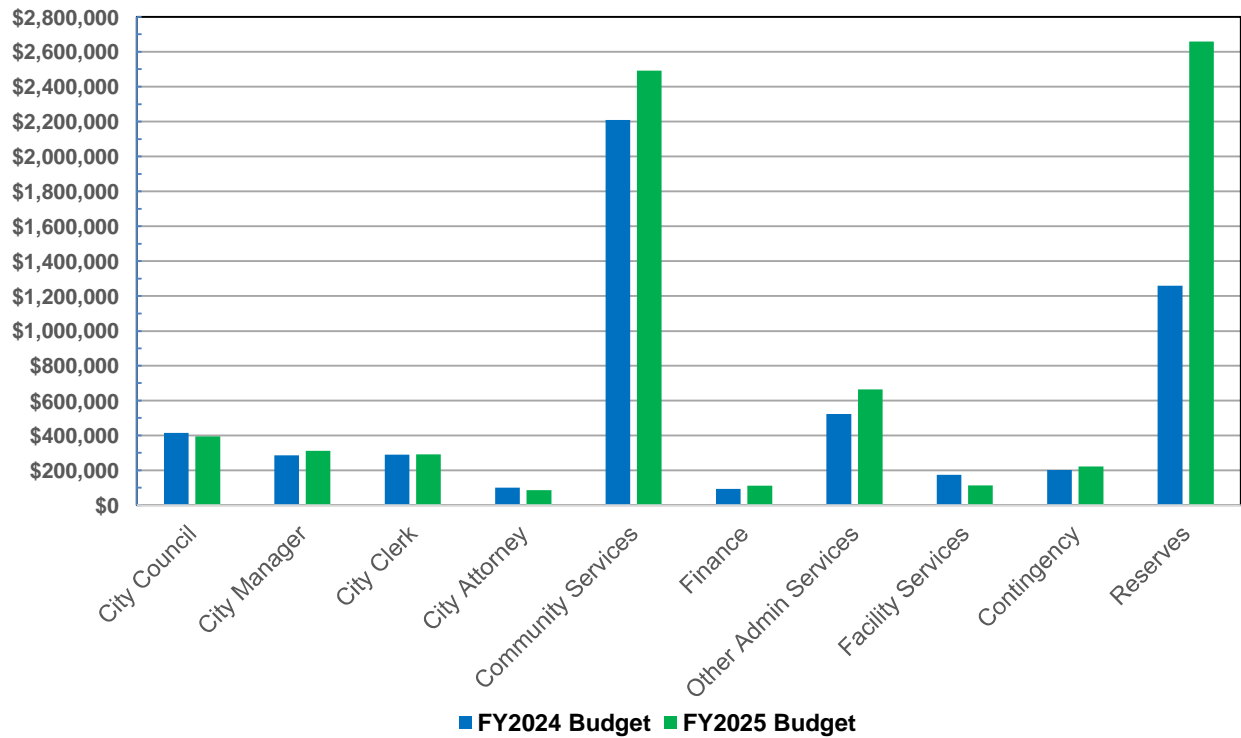
Description	FY 2022	FY 2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
Property Tax								
Tax Receipts - Current Year	\$ 1,796,354	\$ 3,099,718	\$ 4,721,257	\$ 4,611,297	\$ (109,960)	\$ 6,417,200	\$ 1,695,943	35.9%
Tax Receipts - Prior Years	-	1,308	-	1,894	1,894	-	-	NA
Tax Receipts - Discounts	(69,673)	(119,809)	(188,850)	(179,232)	9,618	(256,700)	(67,900)	35.9%
Special Assessments-Tax Collector	223,216	357,057	499,468	501,477	2,009.00	761,100	261,632	52.4%
Special Assessments-Delinquent	-	281	-	281	281	-	-	NA
Special Assmnts- Discounts	(8,498)	(13,026)	(19,979)	(19,306)	673	(30,400)	(10,421)	52.2%
Total - Property Tax	\$ 1,941,399	\$ 3,325,529	\$ 5,011,896	\$ 4,916,411	\$ (95,485)	\$ 6,891,200	\$ 1,879,254	37.5%
Other Taxes								
Municipal Revenue Sharing	\$ 15,822	\$ 28,123	\$ 43,200	\$ 43,145	\$ (55)	\$ 43,200	\$ -	0.0%
Public Service Tax-Electricity	243,889	408,914	430,600	485,769	55,169	550,500	119,900	27.8%
Public Service Tax-Water	68,332	75,926	109,000	170,046	61,046	192,700	83,700	76.8%
Public Service Tax-Gas	62,315	100,430	102,900	126,605	23,705	126,600	23,700	23.0%
Communications Svcs. Tax	47,770	122,167	148,400	142,154	(6,246)	148,400	-	0.0%
Total - Other Taxes	\$ 438,128	\$ 735,560	\$ 834,100	\$ 967,719	\$ 133,619	\$ 1,061,400	\$ 227,300	27.3%
Other Licenses, Permits and Fees								
Fees								
FPL Franchise Fee	\$ 215,079	\$ 331,283	\$ 365,200	\$ 406,580	\$ 41,380	\$ 460,800	\$ 95,600	26.2%
Gas Franchise Fee	-	44,050	60,100	280,425	220,325	280,400	220,300	4
Solid Waste Franchise Fee	13,373	19,520	22,200	25,579	3,379	29,000	6,800	30.6%
Occupational Licenses	27,536	51,612	6,100	12,561	6,461	12,600	6,500	106.6%
Solid Waste Disposal Fees	266,233	233,430	228,900	233,430	4,530	233,400	4,500	2.0%
Penalties	13,000	-	-	-	-	-	-	NA
County Impact Fee Admin.Fees	100,006	94,445	95,700	76,596	(19,104)	76,600	(19,100)	-20.0%
Lien Search Fees	10,023	12,968	5,900	12,113	6,213	10,000	4,100	69.5%
Trash Bin Fees	13,215	15,720	13,200	11,952	(1,248)	12,000	(1,200)	-9.1%
Federal Grants	362,367	1,132	-	-	-	-	-	NA
Special Events	79,450	71,300	-	62,050	62,050	-	-	NA
Other Fees	9,518	12,688	5,400	17,942	12,542	6,500	1,100	20.4%
Total - Other Licenses, Permits and Fees	\$ 1,109,800	\$ 888,148	\$ 802,700	\$ 1,139,228	\$ 336,528	\$ 1,121,300	\$ 318,600	39.7%
Interest Income	\$ 7,702	\$ 54,788	\$ -	\$ 206,701	\$ 206,701	\$ -	\$ -	NA
Total Revenue	\$ 3,497,029	\$ 5,004,025	\$ 6,648,696	\$ 7,230,059	\$ 581,363	\$ 9,073,900	\$ 2,425,154	36.5%
Total Fund Bal. Use / (Addition)	\$ (636,121)	\$ (1,658,180)	\$ (1,099,796)	\$ (3,347,396)	\$ (2,247,600)	\$ (1,728,400)	\$ (628,604)	57.2%
Total Funding	\$ 2,860,908	\$ 3,345,845	\$ 5,548,900	\$ 3,882,663	\$ (1,666,237)	\$ 7,345,500	\$ 1,796,550	32.4%

City of Westlake Fiscal Year 2025 Budget

General Fund – Expenditures by Function

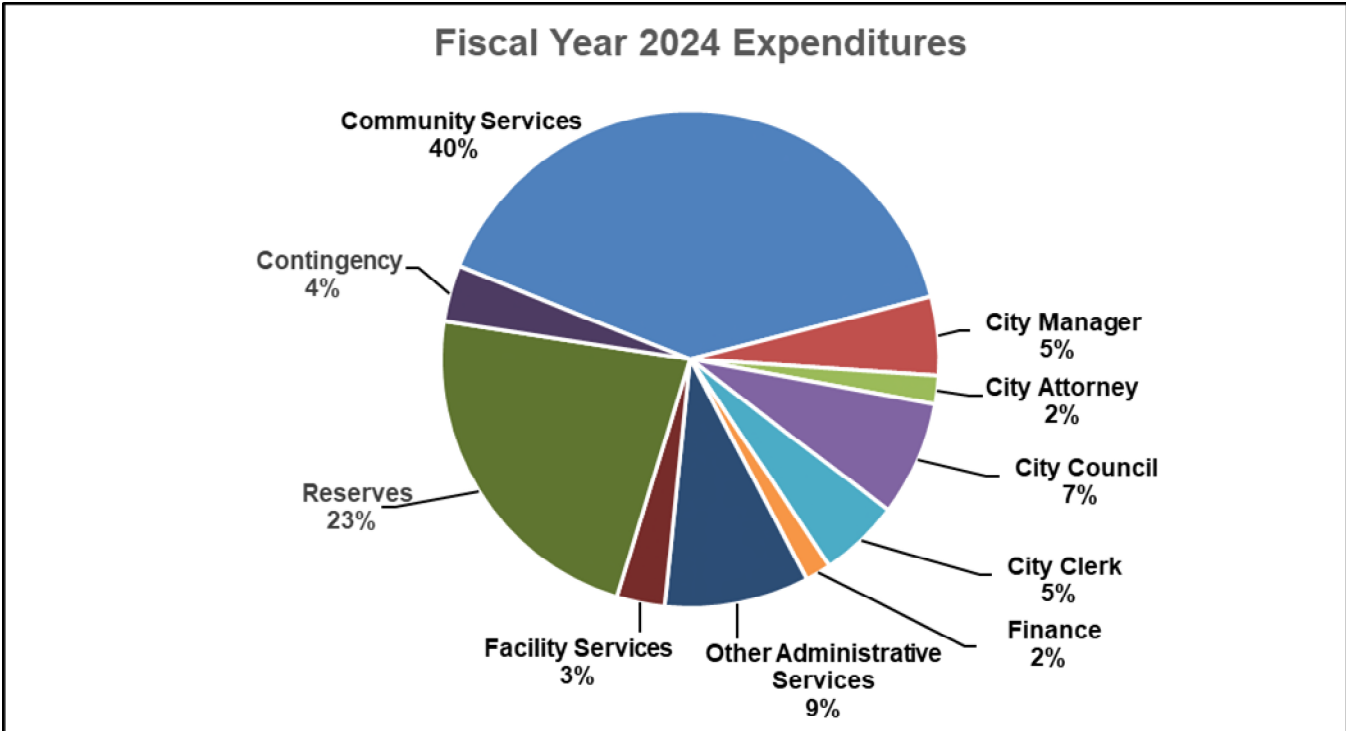
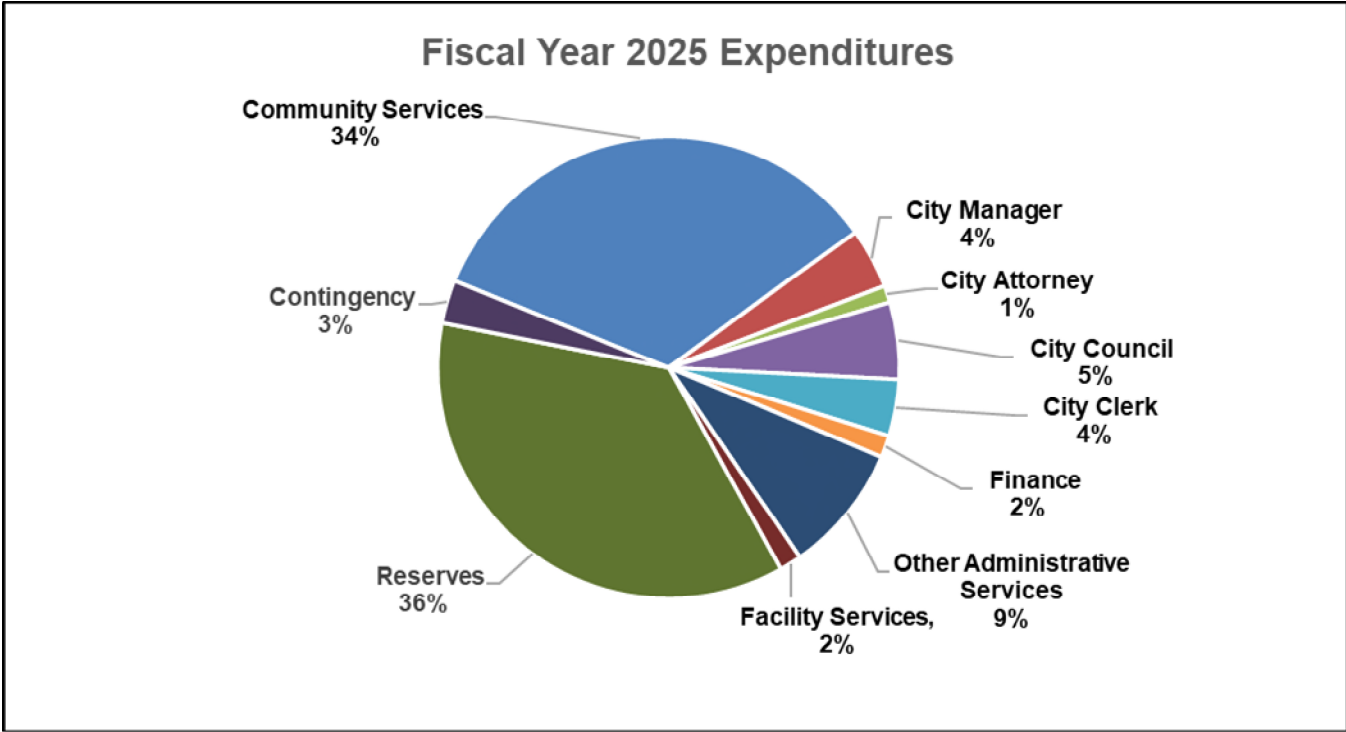
Description	FY 2024			FY 2025		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
City Council	\$ 414,200	\$ 370,177	\$ 44,023	\$ 394,900	\$ (19,300)	-4.7%
City Manager	285,200	280,707	4,493	312,100	26,900	9.4%
City Clerk	288,800	257,382	31,418	292,100	3,300.00	1.1%
City Attorney	101,400	81,806	19,594	86,800	(14,600)	-14.4%
Community Services	2,209,000	2,298,192	(89,192)	2,490,900	281,900	12.8%
Finance (Other Depts)	92,600	100,737	(8,137)	112,200	19,600	21.2%
Other Administrative Services (Other Depts)	522,200	394,937	127,263	663,300	141,100	27.0%
Facility Services (Other Depts)	173,800	84,840	88,960	113,300	(60,500)	-34.8%
Contingency (Other Depts)	201,900	13,885	188,015	220,800	18,900	9.4%
Reserves (Other Depts)	1,259,800	-	1,259,800	2,659,100	1,399,300	111.1%
Total Expenditures	\$ 5,548,900	\$ 3,882,663	\$ 1,666,237	\$ 7,345,500	\$ 1,796,600	32.4%

FY2024 Expenditures vs. FY2025 Expenditures



City of Westlake Fiscal Year 2025 Budget

General Fund – Expenditures by Function



City of Westlake Fiscal Year 2025 Budget

General Fund – City Council Department

Mission

To serve as the legislative body in accordance with the Charter and applicable statutes. The form of government is a Council/Manager. The City council shall conduct regular meetings, special meetings, adopt codes and ordinances and approve the annual budget by September 30th each year by resolution.

Last Year Highlights

- Held Various events within the City (Eats & Beats, Safety Awareness Day, Spring fest, Holiday Pop-up Market and the second annual Fourth Fest)
- Approved seven plats for future development.
- Approved revisions and updated to various ordinances and Land Development Regulations.
- Conducted annual budget workshop with the City Manager and staff.

Current Year Goals

- Continue to communicate appropriate information to residents regarding the growth of the city.
- Continue to update sections of the City's Land Development regulations to address unforeseen conflicts.
- Approve additional plats as presented by staff.
- Approve nonresidential site plans for developments in conformance with the City's Land Development Regulations (LDRs).

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr.(Decr.)
Personal Services								
Mayor/Council Stipend	\$ 94,443	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -	0.0%
FICA	7,225	4,590	4,600	4,560	40	4,600	-	0.0%
Total Personal Services	\$ 101,668	\$ 64,590	\$ 64,600	\$ 64,560	\$ 40	\$ 64,600	\$ -	0.0%
Operating Expenses								
ProfServ-Legislative Expense	\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ -	0.0%
Telephone, Cable and Internet Service	1,131	3,916	3,800	5,407	(1,607)	5,400	1,600	42.1%
Lease - Building	-	-	16,000	7,500	8,500	7,500	(8,500)	-53.1%
Public Officials Insurance	3,125	3,500	4,200	4,557	(357)	5,500	1,300	31.0%
City Events	169,742	211,992	250,000	211,992	38,008	212,000	(38,000)	-15.2%
Election Fees	600	-	-	240	(240)	-	-	N/A
Council Expenses	26,237	33,174	50,000	72,579	(22,579)	72,600	22,600	45.2%
Dues, Licenses, Subscriptions	1,529	1,273	1,600	3,342	(1,742)	3,300	1,700	106.3%
Total Operating Expenses	\$ 202,364	\$ 253,855	\$ 349,600	\$ 305,617	\$ 43,983	\$ 330,300	\$ (13,700)	-5.5%
Total City Council	\$ 304,032	\$ 318,445	\$ 414,200	\$ 370,177	\$ 44,023	\$ 394,900	\$ (13,700)	-4.7%

City of Westlake Fiscal Year 2025 Budget

General Fund – City Manager Department

Mission

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

Last Year Highlights

- Continued to hold monthly “Coffee with the Manager” on-line discussions with the residents.
- Ensured that development complied with the comprehensive master plan and current LDRs.
- Made considerable progress toward implementation of a building department software system. Projected operation mid-October.
- Made progress with the development of the major park with Seminole Improvement District.
- Secured an agreement with the master HOA for utilization of the Lodge building for council meetings.

Current Year Goals

- Continue monthly “Coffee with the Manager” to keep residents informed what is happening within the City.
- Continue to work on facilities planning (Community Center, Park etc.).
- Review and update LDR’s as necessary to minimize or eliminate conflicts.
- Complete codification of the LDR ordinances in Municode.
- Review new commercial and residential plats as submitted for future development to minimize conflicts with developers and the Seminole Improvement District.
- Review and draft contracts for additional services as needed.

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Operating Expenses								
Contracts - City Manager	\$ 207,404	\$ 213,600	\$ 220,000	\$ 230,678	\$ (10,678)	\$ 249,800	\$ 29,800	13.5%
Office Supplies	6,990	11,343	12,300	9,551	2,749	9,600	(2,700)	-22.0%
Dues, Licenses, Subscriptions	2,870	1,924	2,900	2,717	183	2,700	(200)	-6.9%
Total Operating Expenses	\$ 217,264	\$ 226,867	\$ 235,200	\$ 242,946	\$ (7,746)	\$ 262,100	\$ 26,900	11.4%
Capital Expenses								
Capital Outlay	1,855	6,378	50,000	37,761	12,239	50,000	-	0.0%
Total Capital Expenses	\$ 1,855	\$ 6,378	\$ 50,000	\$ 37,761	\$ 12,239	\$ 50,000	\$ -	0.0%
Total City Manager	\$ 219,119	\$ 233,245	\$ 285,200	\$ 280,707	\$ 4,493	\$ 312,100	\$ 26,900	9.4%

City of Westlake Fiscal Year 2025 Budget

General Fund – City Clerk Department

Mission

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

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

Last Year Highlights

- Assisted in the planning and organization of four (5) city events.
- Initiated the restructuring of current records management system to improve storage, retention, and disposition.
- Continued efforts to progress the city through codification.
- Continued to improve resident communication on the city website and city social media.
- Continued to modify and oversee systems for public meeting notification, publication and virtual meeting broadcasting.
- Continued to develop standard operating procedures.

Current Year Goals

- Oversee the completion of the City's codification process.
- Continue to enhance and promote accessibility and to provide services in an open and transparent manner.
- Continue to maintain and seek strong cooperative partnerships, relationships, and opportunities to improve services, and to meet the changing needs of the community, including the rapidly increasing size and diversity of its population.
- Continue to develop records management policies and procedures in accordance with State guidelines.
- Review and streamline election processes in anticipation of 2024 election.

City of Westlake Fiscal Year 2025 Budget

General Fund – City Clerk Department

- Maintain business licensing, and other permitting processes.
- Continue to pursue municipal clerk education opportunities.
- Maintain relationships with local and state municipal clerk associations.
- Evaluate, digitize, and dispose of records per Florida Statute.

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr.(Decr.) Over Budget	% Budget Incr./.(Decr.)
Operating Expenses								
Website Support	\$ 8,256	\$ 6,100	\$ 6,100	\$ 8,324	\$ (2,224)	\$ 8,300	\$ 2,200	36.1%
Contracts-City Clerk	206,000	212,200	218,600	218,600	-	226,300	7,700	3.5%
Postage and Freight	931	779	1,500	806	694	-	(1,500)	-100.0%
Printing	3,088	21	15,500	11	15,489	15,500	-	0.0%
Advertising	14,670	17,543	23,200	7,148	16,052	17,500	(5,700)	-24.6%
Office Supplies	-	2,885	2,900	-	2,900	2,900	-	0.0%
Miscellaneous Services	193	100	1,300	404	896	-	(1,300)	-100.0%
Miscellaneous Expenses	-	-	-	545	(545)	-	-	NA
Dues, Licenses, Subscriptions	10,340	20,063	19,700	21,544	(1,844)	21,600	1,900	9.6%
Total City Clerk	\$ 243,478	\$ 259,691	\$ 288,800	\$ 257,382	\$ 31,418	\$ 292,100	\$ 3,300	1.1%

City of Westlake Fiscal Year 2025 Budget

General Fund – City Attorney

Mission

To provide efficient, effective, and competent legal advice to the City Council, the City Manager and all departments on legal matters and their impacts on the City of Westlake, including legislative and statutory changes. The City Attorney works in concert with the City Manager and staff drafting ordinances and resolutions to implement policy decisions made by the City Council.

Last Year Highlights

- Worked with the City Manager, Planning & Zoning and Engineering in drafting of and revising the current Land Development Regulations.
- Reviewed and approved the plat language and bonds on new plats for development.
- Reviewed mortgage documents for housing assistance awarded this year.
- Monitored the legislature for potential impacts on the City.
- Advised City Council on plats and LDRs.
- Reviewed agenda items in Municode and drafted necessary ordinances and resolutions.
- Reviewed legal ads drafted by staff.
- Attended regular City Council meetings and Local Planning Agency meetings.
- Enlisted the services of a Special Magistrate and prepared code enforcement documents/forms for the City.
- Assisted with solid waste assessment (draft resolutions and public notices).

Current Year Goals

- Work with the City Manager and staff in reviewing and updating the City’s Land Development regulations.
- Continue to provide legal review for the Housing Assistance program to the City Manager and staff.
- Review plat language for consistency with the City’s interests.
- Provide legal advice and reviews as needed and directed by the City Council.

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
Operating Expenditures								
ProfServ-Legal Services	\$ 86,790	\$ 71,202	\$ 101,400	\$ 81,806	\$ 19,594	\$ 86,800	\$ (14,600)	-14.4%
Total City Attorney	\$ 86,790	\$ 71,202	\$ 101,400	\$ 81,806	\$ 19,594	\$ 86,800	\$ (14,600)	-14.4%

City of Westlake Fiscal Year 2025 Budget

General Fund – Community Services Department

Summary

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

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

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

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

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

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

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Operating Expenditures								
Contracts-Solid Waste	\$ 484,391	\$ 810,480	\$ 926,300	\$ 1,039,097	\$ (112,797)	\$ 1,177,600	\$ 251,300	27.1%
Contracts-Sheriff	650,002	859,790	1,025,600	1,025,583	17	1,066,600	41,000	4.0%
Electricity-Streetlighting	113,725	125,574	142,700	117,132	25,568	129,300	(13,400)	-9.4%
R&M-Community Service	27,500	28,300	29,100	29,100	-	30,100	1,000	3.4%
Operating Supplies	30,815	57,280	57,300	57,280	20	57,300	-	0.0%
Roadway Services	-	25,510	28,000	30,000	(2,000)	30,000	2,000	NA
Total Community Services	\$ 1,306,433	\$ 1,906,934	\$ 2,209,000	\$ 2,298,192	\$ (89,192)	\$ 2,490,900	\$ 281,900	12.8%

**City of Westlake
Fiscal Year 2025 Budget**

General Fund – Other Departments

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./((Decr.) Over Budget	% Budget Incr./((Decr.)
Finance								
Auditing Services	\$ 5,250	\$ 7,000	\$ 7,000	\$ 7,500	\$ (500)	\$ 7,800	\$ 800	11.4%
Contracts - Finance	80,668	83,100	85,600	93,237	(7,637)	104,400	18,800	22.0%
Total Finance	\$ 85,918	\$ 90,100	\$ 92,600	\$ 100,737	\$ (8,137)	\$ 112,200	\$ 19,600	21.2%
Other Administrative Services								
ProfServ-Information Technology	\$ 220,124	\$ 84,623	\$ 81,100	\$ 71,633	\$ 9,467	\$ 71,600	(9,500)	-11.7%
Contracts-Admin. Service	199,239	277,757	286,100	308,187	(22,087)	434,100	148,000	51.7%
Misc-Assessmnt Collection Cost	877	1,288	5,000	4,376	624	7,600	2,600	52.0%
Misc-Public Relations	24,100	-	-	-	-	-	-	NA
General Government	65,906	77	150,000	10,741	139,259	150,000	-	0.0%
Total Other Administrative Services	\$ 510,246	\$ 363,745	\$ 522,200	\$ 394,937	\$ 127,263	\$ 663,300	\$ 141,100	27.0%
Facility Services								
Telephone, Cable and Internet Service	\$ 14,647	\$ 15,861	\$ 16,200	\$ 13,332	\$ 2,868	\$ 13,300	\$ (2,900)	-17.9%
Lease - Building	500	-	86,700	-	86,700	25,000	(61,700)	-71.2%
Lease-Copier	4,480	9,105	12,500	12,823	(323)	12,900	400	3.2%
Insurance(Liab,Auto,Property)	5,745	6,781	8,100	11,017	(2,917)	13,200	5,100	63.0%
Miscellaneous Services	1,682	1,547	1,700	523	1,177	1,700	-	0.0%
Cleaning Services	25,965	25,545	26,000	18,956	7,044	26,000	-	0.0%
Principal-Capital Lease Payments	16,450	21,905	18,200	22,746	(4,546)	19,100	900	4.9%
Interest-Capital Lease Payments	2,495	5,967	4,400	5,443	(1,043)	2,100	(2,300)	-52.3%
Total Facility Services	\$ 71,964	\$ 86,711	\$ 173,800	\$ 84,840	\$ 88,960	\$ 113,300	\$ (60,500)	-34.8%
Contingency	\$ 32,928	\$ 15,772	\$ 201,900	\$ 13,885	\$ 188,015	\$ 220,800	\$ 18,900	9.4%
Reserves								
1st Quarter Operating	\$ -	\$ -	\$ 1,059,800	\$ -	\$ 1,059,800	\$ 1,159,100	\$ 99,300	9.4%
Capital Projects	-	-	200,000	-	200,000	1,500,000	1,300,000	650.0%
Total Reserves	\$ -	\$ -	\$ 1,259,800	\$ -	\$ 1,259,800	\$ 2,659,100	\$ 1,399,300	111.1%
Total Other Departments	\$ 701,056	\$ 556,328	\$ 2,250,300	\$ 594,399	\$ 1,655,901	\$ 3,768,700	\$ 1,518,400	67.5%



Special Revenue Funds

**City of Westlake
Fiscal Year 2025 Budget**

Special Revenue Fund Summary

Description	FY 2024			FY 2025		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
<u>FUNDING</u>						
Revenue/Other Financing Sources	\$ 3,382,600	\$ 2,526,728	\$ (855,873)	\$ 3,011,500	\$ (371,100)	-11.0%
Total Fund Bal. Use / (Addition)	-	(135,968)	(135,968)	-	-	NA
Total Funding	\$ 3,382,600	\$ 2,390,760	\$ (991,840)	\$ 3,011,500	\$ (371,100)	-11.0%
<u>EXPENDITURES</u>						
Expenditures	3,382,600	2,390,760	(991,840)	3,011,500	(371,100)	-11.0%
Total Expenditures	\$ 3,382,600	\$ 2,390,760	\$ 991,840	\$ 3,011,500	\$ (371,100)	-11.0%

**City of Westlake
Fiscal Year 2025 Budget**

Special Revenue Fund Detail-Comprehensive Planning Services

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Revenue								
Building Permits	\$ 1,720,241	\$ 1,079,748	\$ 2,329,000	\$ 1,014,060	\$ (1,314,940)	\$ 1,950,100	\$ (378,900)	-16.3%
Reinspection Fees	4,800	5,550	4,800	525	(4,275)	-	(4,800)	-100.0%
Building Permits-Surcharge	6,555	8,176	4,200	6,456	2,256	7,700	3,500	83.3%
Other Building Permit Fees	80,850	121,950	30,000	86,450	56,450	30,000	-	0.0%
Building Permits-Admin Fee	141,555	133,645	90,900	119,150	28,250	119,100	28,200	31.0%
Engineering Permits	401,084	337,228	330,500	63,746	(266,755)	300,600	(29,900)	-9.0%
Planning/Zoning Permits	39,039	51,195	293,200	304,014	10,814	304,000	10,800	3.7%
Other Miscellaneous Revenue	-	1,000	-	-	-	-	-	NA
Total Revenue	\$ 2,394,124	\$ 1,738,492	\$ 3,082,600	\$ 1,594,400	\$ (1,488,201)	\$ 2,711,500	\$ (371,100)	-12.0%
Expenditures								
ProfServ-Engineering	\$ 300,555	\$ 261,205	\$ 308,500	\$ 164,619	\$ 143,881	\$ 300,600	\$ (7,900)	-2.6%
ProfServ-Information Technology	132,181	259,149	200,800	247,030	(46,230)	259,100	58,300	29.0%
ProfServ-Legal Services	62,703	42,292	75,300	26,835	48,465	62,700	(12,600)	-16.7%
ProfServ-Planning/Zoning Board	275,083	284,853	293,200	304,014	(10,814)	304,000	10,800	3.7%
ProfServ-Compliance Service	-	186,480	185,800	178,200	7,600	186,500	700	0.4%
ProfServ-Consultants	-	-	22,000	-	22,000	-	(22,000)	-100.0%
ProfServ-Building Permits	1,431,911	1,738,822	1,796,000	1,267,524	528,476	1,431,900	(364,100)	-20.3%
Outside Legal Services	875	-	1,800	-	1,800	900	(900)	-50.0%
Telephone, Cable and Internet Service	4,756	5,036	5,300	5,285	15	5,300	-	0.0%
Lease - Building	-	-	43,400	-	43,400	24,000	(19,400)	-44.7%
Lease - Copier	3,538	5,860	6,800	4,323	2,477	3,100	(3,700)	-54.4%
Printing	993	255	2,200	713	1,487	1,000	(1,200)	-54.5%
Miscellaneous Services	1,308	345	1,300.00	370	930	1,300	-	0.0%
Administration Fee	113,218	113,200	116,600	74,111	42,489	32,700	(83,900)	-72.0%
Billing Service Fees	-	-	-	46,189	(46,189)	74,400	74,400	NA
Office Supplies	5,206	518	2,100	445	1,655	2,100	-	0.0%
Cleaning Services	15,900	16,550	15,900	19,688	(3,788)	16,600	700	4.4%
Principal-Capital Lease Payments	1,865	-	4,500	-	4,500	4,800	300	6.7%
Interest-Capital Lease Payments	183	-	1,100	-	1,100	500	(600)	-54.5%
Total Expenditures	\$ 2,350,275	\$ 2,914,565	\$ 3,082,600	\$ 2,339,346	\$ 743,254	\$ 2,711,500	\$ (371,100)	-12.0%

**City of Westlake
Fiscal Year 2025 Budget**

Special Revenue Fund Detail-Housing Assistance

Description	FY2022	FY2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Revenue								
Interest-Investments	\$ 10,365	\$ 126,526	\$ -	\$ 151,929	\$ 151,929	\$ -	\$ -	NA
Dividends	-	-	-	53,649	(53,649)	-	-	NA
Donations	1,001,028	807,660	300,000	726,750	426,750	300,000	-	0.0%
Total Revenue	\$ 1,011,393	\$ 934,186	\$ 300,000	\$ 932,328	\$ 525,030	\$ 300,000	\$ -	0.0%
Expenditures								
Assistance Program	\$ 39,425	\$ 55,925	\$ 279,000	\$ 47,424	\$ 231,576	\$ 279,000	\$ -	0.0%
Administration Fee	13,706	14,504	21,000	3,990	17,010	21,000	-	0.0%
Bank Charges	115	-	-	-	-	-	-	NA
Total Expenditures	\$ 53,246	\$ 70,429	\$ 300,000	\$ 51,414	\$ 248,586	\$ 300,000	\$ -	0.0%
Other Financing Sources (Uses)								
Interest Income	12	-	-	-	-	-	-	NA
Total Other Sources (Uses)	\$ 12	-	-	-	-	-	-	NA