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CITY OF WESTLAKE

RESOLUTION NO. 2022-15

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLOIDA, ADOPTING A PROPOSED MILLAGE RATE FOR THE CITY’S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 20, 2023; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the proposed budget has been prepared estimating expenses and revenues of the City of Westlake, Florida for Fiscal Year 2023, 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 of City staff relative to the proposed budget and the proposed millage rate to be levied to carry on the government of the City for the ensuing year; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA:

SECTION 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed by the City Council and incorporated herein by this reference.

SECTION 2. The proposed operating millage rate necessary to be levied against ad valorem valuation of property subject to taxation in the City of Westlake, Florida to produce a sufficient sum which together with department and other revenues will be sufficient to pay for appropriations made in the preliminary budget for the fiscal year is hereby set at _____ mills.

SECTION 3. The proposed millage rate will be reflected in the Palm Beach County Appraiser TRIM Notice, which shall serve to notify all property owners of a public hearing to be held on the ____ day of September 2022 at ____pm for the purposes of hearing objections or criticisms of the tentative budget and millage to be presented at that time.

SECTION 4. All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extend of such conflict.

SECTION 5. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

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SECTION 6. SEVERABILITY. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND APPROVED by City Council for the City of Westlake, on this _____ day of July 2022.

City of Westlake
JohnPaul O'Connor, Mayor

Zoie Burgess, City Clerk

City of Westlake



FISCAL YEAR 2023

ANNUAL BUDGET

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City of Westlake

Budget Calendar - Fiscal Year 2023 Annual Budget

| Key Dates | Activity / Tasks |
|-------------------------|--|
| By June 1 | Receipt of Estimated Assessable Property Values |
| Fri July 1 | Property Appraiser certifies the taxable values |
| Tues July 5 | 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 August 3 | County School Board Budget 1st Hearing |
| Thu 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 tentative budget hearing |
| Tues August 9 | City of Westlake Regular Council Meeting – Budget Presentation with Council changes |
| Mon August 22 | City of Westlake Budget Workshop – As needed |
| Tues September 6 | City of Westlake Regular Council Meeting – 1st Budget & Millage Rate Hearing; Assessment Rates for Solid Waste Collection |
| Wed September 7 | County School Board Budget 2nd Hearing |
| Tue September 13 | County Budget 1st Hearing |
| Thu September 15 | Publish Notice of Budget Increase and Budget Summary in PB Post |
| Mon September 19 | City of Westlake Special Council Meeting - 2nd and Final Budget Hearing |
| Tue September 20 | County Budget 2nd Hearing |
| Thu September 22 | Deadline to Send Adopted Millage Rate to Property Appraiser & Tax Collector |
| Wed October 19 | Deadline to Certify Compliance with Florida Department of Revenue |

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** Per Florida Statutes, the hearing dates scheduled by the county commission and 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 2023 Budget**

All Funds – Total Budget

| Description | FY 2022 | | | FY 2023 | | |
|----------------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------------|------------------------|
| | Amended Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| <u>FUNDING</u> | | | | | | |
| Total Revenue | \$ 6,405,600 | \$ 6,777,648 | \$ 372,047 | \$ 7,588,700 | \$ 1,183,100 | 18.5% |
| Total Fund Bal. Use / (Addition) | - | (1,634,706) | (1,634,706) | - | - | NA |
| Total Funding | \$ 6,405,600 | \$ 5,142,942 | \$ (1,262,659) | \$ 7,588,700 | \$ 1,183,100 | 18.5% |
| <u>EXPENDITURES</u> | | | | | | |
| Personnel Expenditures | \$ 118,800 | \$ 101,950 | \$ 16,900 | \$ 64,600 | \$ (54,200) | -45.6% |
| Operating Expenditures | 5,620,500 | 5,027,582 | 592,918 | 6,223,100 | 602,600 | 10.7% |
| Capital Expenditures | 50,000 | 8,161 | 41,839 | 50,000 | - | 0.0% |
| Contingency | 151,400 | 5,250 | 146,150 | 168,200 | 16,800 | 11.1% |
| Reserves | 464,900 | - | 464,900 | 1,082,800 | 617,900 | 132.9% |
| Total Expenditures | \$ 6,405,600 | \$ 5,142,943 | \$ 1,262,707 | \$ 7,588,700 | \$ 1,183,100 | 18.5% |



General Fund

**City of Westlake
Fiscal Year 2023 Budget**

General Fund – Summary

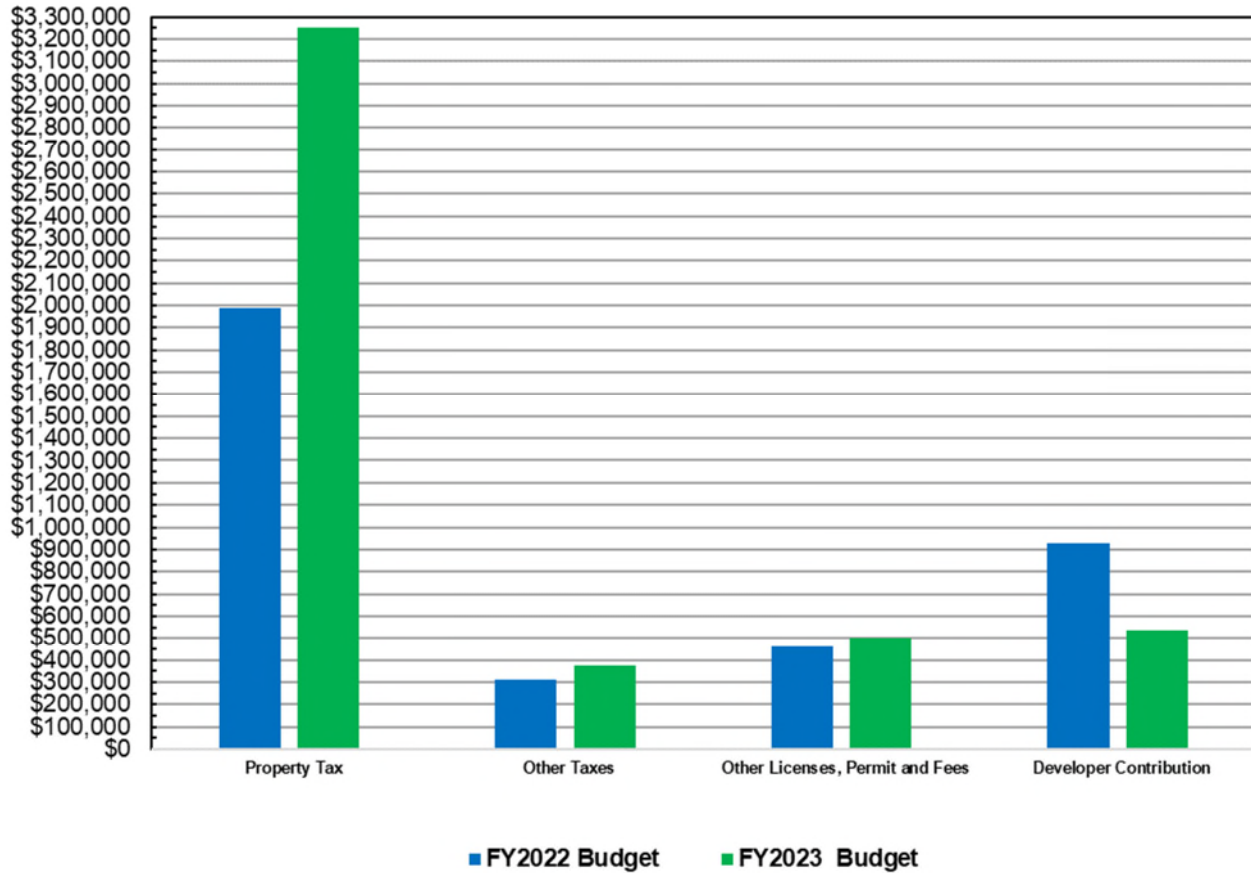
| Description | FY 2022 | | | FY 2023 | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| FUNDING | | | | | | |
| Total Revenue | \$ 3,693,400 | \$ 3,011,877 | \$ (681,524) | \$ 4,664,000 | \$ 970,600 | 26.3% |
| Total Funding | \$ 3,693,400 | \$ 3,011,877 | \$ (681,524) | \$ 4,664,000 | \$ 970,600 | 26.3% |
| EXPENDITURES | | | | | | |
| Personnel Expense | \$ 118,800 | \$ 101,950 | \$ 16,850 | \$ 64,600 | \$ (54,200) | -45.6% |
| Operating Expense | 2,908,300 | 2,577,976 | 330,324 | 3,298,400 | 390,100 | 13.4% |
| Capital Expenditures | 50,000 | 8,161.00 | 41,839 | 50,000 | - | 0.0% |
| Contingency | 151,400 | 5,250 | 146,150 | 168,200 | 16,800 | 11.1% |
| Reserves | 464,900 | - | 464,900 | 1,082,800 | 617,900 | 132.9% |
| Total Expenditures | \$ 3,693,400 | \$ 2,693,337 | \$ 1,000,063 | \$ 4,664,000 | \$ 970,600 | 26.3% |
| AVAILABLE FUND BALANCE | | | | | | |
| Opening Balance | \$ 555,296 | \$ 555,296 | \$ - | \$ 555,296 | \$ - | 0.0% |
| Closing Balance | \$ 555,296 | \$ 555,296 | \$ - | \$ 555,296 | \$ - | 0.0% |
| Closing Bal % Of Total Exp | 15.0% | 20.6% | 5.6% | 11.9% | 0.0% | N/A |

City of Westlake Fiscal Year 2023 Budget

General Fund – Source of Funds

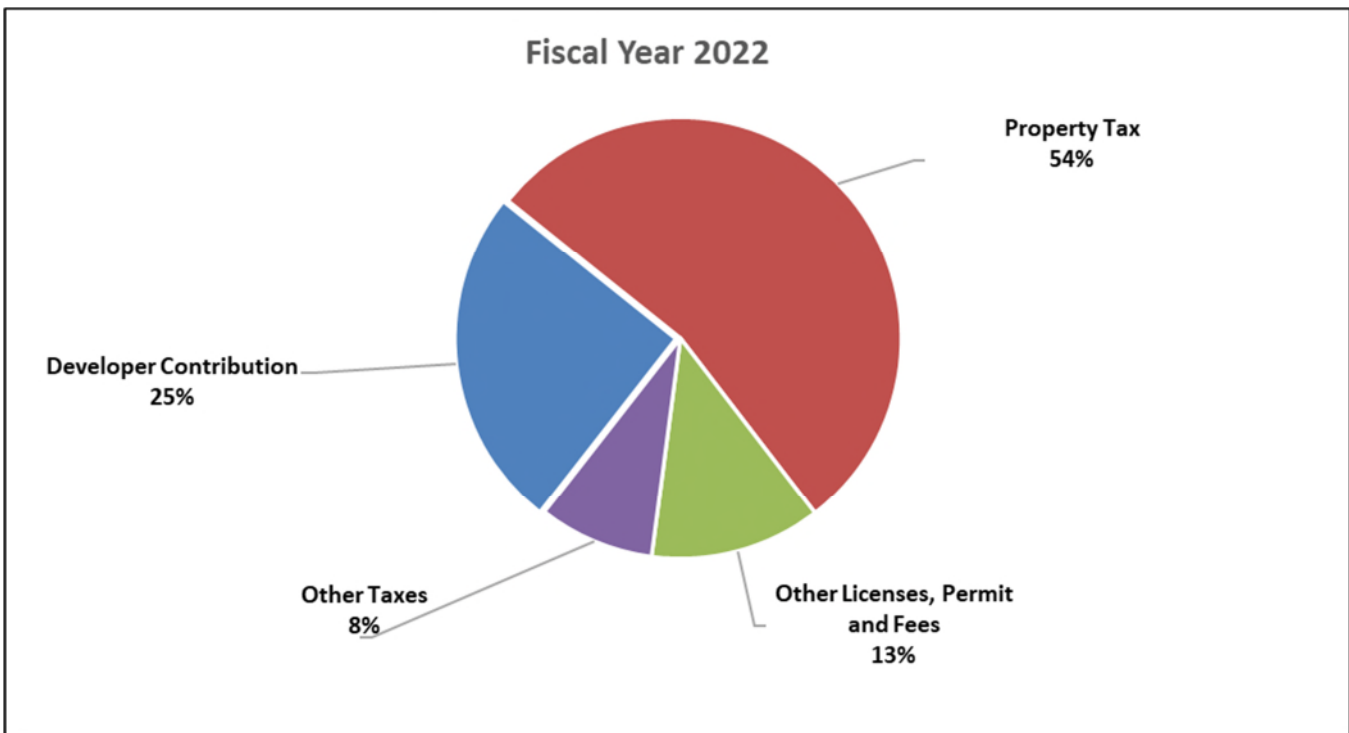
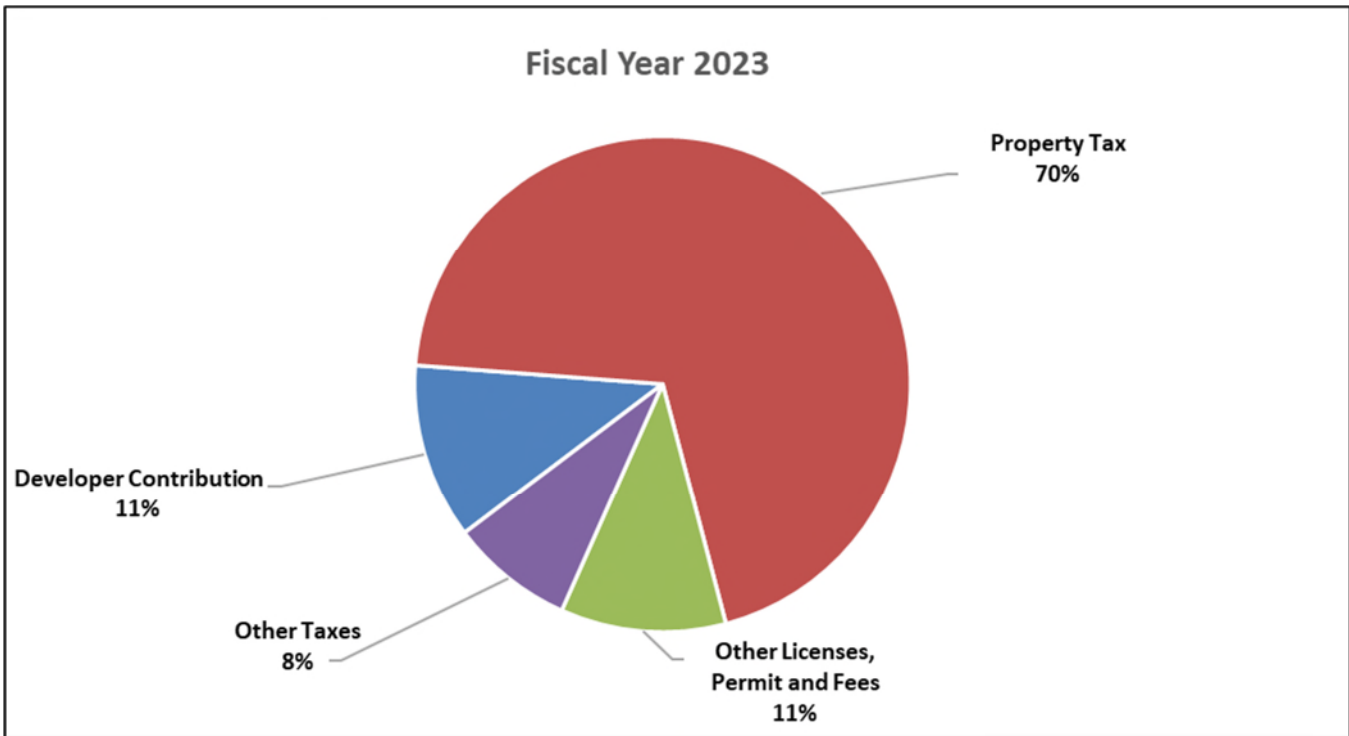
| Description | FY 2022 | | | FY 2023 | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|------------------------|
| | Amended Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Property Tax | \$ 1,988,348 | \$ 2,000,190 | \$ 11,842 | \$ 3,249,528 | \$ 1,261,180 | 63.4% |
| Other Taxes | 312,800 | 367,505 | 54,705 | 375,600 | 62,800 | 20.1% |
| Other Licenses, Permit and Fees | 462,100 | 642,075 | 179,975 | 502,900 | 40,800 | 8.8% |
| Developer Contribution | 930,152 | - | (930,152) | 535,972 | (394,180) | -42.4% |
| Interest Income | - | 2,107 | 2,107 | - | - | NA |
| Total Source of Funds | \$ 3,693,400 | \$ 3,011,877 | \$ (681,524) | \$ 4,664,000 | \$ 970,600 | 26.3% |

FY2022 Budget vs. FY2023 Budget



City of Westlake Fiscal Year 2023 Budget

General Fund – Source of Funds



**City of Westlake
Fiscal Year 2023 Budget**

General Fund – Revenue Detail

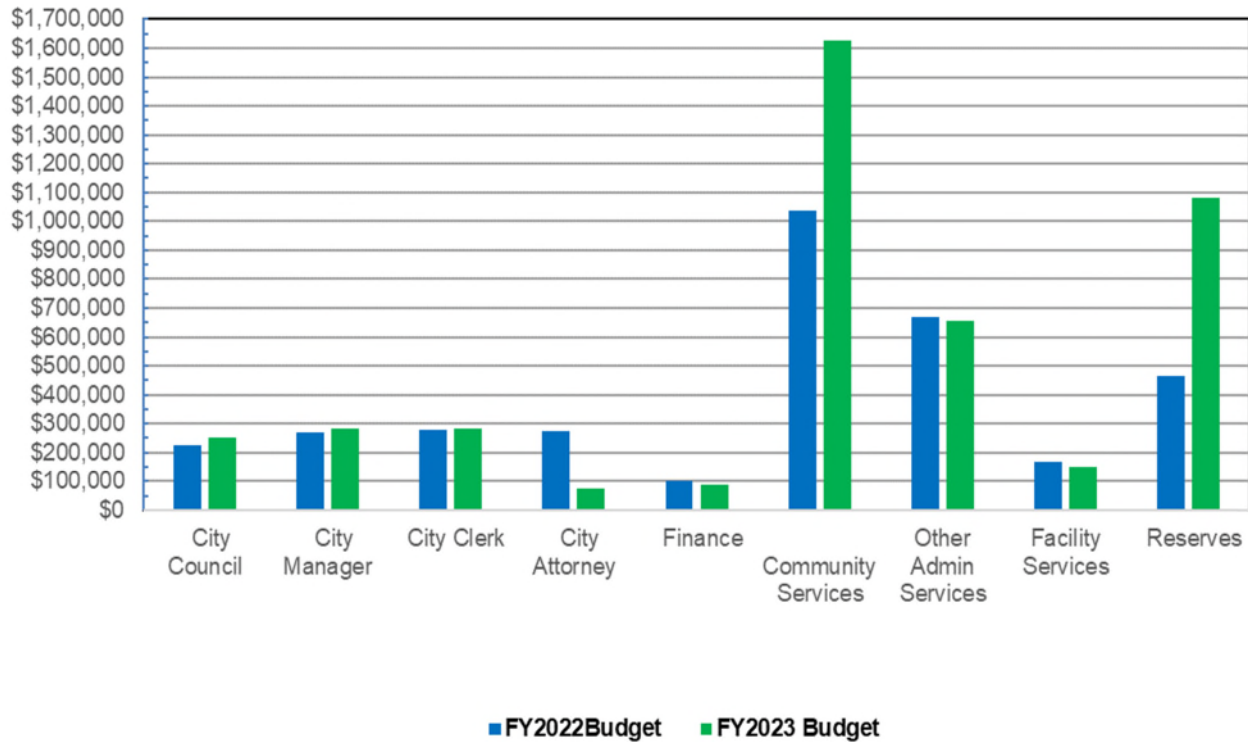
| Description | FY 2020 | FY 2021 | FY 2022 | | | FY 2023 | | |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------------|------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Property Tax | | | | | | | | |
| Tax Receipts - Current Year | \$ 554,887 | \$ 1,130,469 | \$ 1,838,592 | \$ 1,838,592 | \$ - | \$ 3,114,404 | \$ 1,275,812 | 69.4% |
| Tax Receipts - Discounts | (19,605) | (43,037) | (73,544) | (69,700) | 3,844 | (124,576) | (51,032) | 69.4% |
| Special Assessments-Tax Collector | - | - | 232,600 | 232,600 | - | 270,500 | 37,900 | 16.3% |
| Special Assmnts- Discounts | - | - | (9,300) | (1,302) | 7,998 | (10,800) | (1,500) | 16.1% |
| Total - Property Tax | \$ 535,282 | \$ 1,087,432 | \$ 1,988,348 | \$ 2,000,190 | \$ 11,842 | \$ 3,249,528 | \$ 1,261,180 | 63.4% |
| Other Taxes | | | | | | | | |
| Local Option Fuel Tax | 138 | - | - | - | - | - | - | NA |
| Municipal Revenue Sharing | 864 | 7,167 | 17,200 | 12,635 | (4,565) | 17,200 | - | 0.0% |
| Local Discretionary Sales Tax | - | - | 69,700 | - | (69,700) | 69,700 | - | 0.0% |
| Public Service Tax-Electricity | 119,672 | 154,984 | 113,600 | 195,696 | 82,096 | 111,900 | (1,700) | -1.5% |
| Public Service Tax-Water | 20,755 | 45,776 | 41,500 | 60,122 | 18,622 | 72,100 | 30,600 | 73.7% |
| Public Service Tax-Gas | 17,573 | 32,933 | 34,600 | 57,091 | 22,491 | 68,500 | 33,900 | 98.0% |
| Communications Svcs. Tax | 15,190 | 28,638 | 36,200 | 41,961 | 5,761 | 36,200 | - | 0.0% |
| Total - Other Taxes | \$ 174,192 | \$ 269,498 | \$ 312,800 | \$ 367,505 | \$ 54,705 | \$ 375,600 | \$ 62,800 | 20.1% |
| Other Licenses, Permits and Fees | | | | | | | | |
| FPL Franchise Fee | \$ 94,338 | \$ 132,295 | \$ 110,300 | \$ 189,596 | \$ 79,296 | \$ 123,800 | \$ 13,500 | 12.2% |
| Solid Waste Franchise Fee | - | - | - | 12,653 | 12,653 | 15,200 | 15,200 | NA |
| Occupational Licenses | 6,060 | 6,135 | 6,100 | 15,320 | 9,220 | 6,100 | - | 0.0% |
| Building Reinspection Fees | 24,550 | - | - | - | - | - | - | NA |
| State Building Surcharge Admin.Fees | 3,497 | - | - | - | - | - | - | NA |
| FPL TUG Program Admin.Fee | 49,500 | - | - | - | - | - | - | NA |
| Solid Waste Disposal Fees | 53,917 | 250,643 | 29,100 | 251,270 | 222,170 | 251,300 | 222,200 | 763.6% |
| County Impact Fee Admin.Fees | 149,209 | 118,873 | 62,100 | 92,675 | 30,575 | 81,600 | 19,500 | 31.4% |
| County Solid Waste Admin.Fees | - | - | - | - | - | - | - | NA |
| Contractor Registration Fees | 2,175 | 635 | - | 600 | 600 | - | - | NA |
| Impact Fees | - | - | - | - | - | - | - | NA |
| Lien Search Fees | 1,330 | 5,938 | 1,300 | 10,190 | 8,890 | 1,300 | - | 0.0% |
| Administrative Fees | - | - | 245,400 | 12,908 | (232,492) | 12,900 | (232,500) | -94.7% |
| Burgler Alarm Fees | 2,438 | 5,393 | 2,400 | 5,561 | 3,161 | 2,400 | - | 0.0% |
| Federal Grants | - | 362,368 | - | - | - | - | - | NA |
| Event Sponsors | - | - | - | 25,000 | 25,000 | - | - | NA |
| Other Fees | 7,508 | 18,257 | 5,400 | 26,302 | 20,902 | 8,300 | 2,900 | 53.7% |
| Total - Other Licenses, Permits and Fees | \$ 394,522 | \$ 900,537 | \$ 462,100 | \$ 642,075 | \$ 179,975 | \$ 502,900 | \$ 40,800 | 8.8% |
| Developer Contribution | \$ 625,000 | \$ 540,000 | \$ 930,152 | \$ - | \$ (930,152) | \$ 535,972 | \$ (394,180) | -42.4% |
| Interest Income | | | | | | | | |
| Interest Income | \$ 28 | \$ 698 | \$ - | \$ 1,946 | \$ 1,946 | \$ - | \$ - | NA |
| Interest Income - Tax Collector | 610 | 494 | - | 161 | 161 | - | - | NA |
| Total - Interest Income | \$ 638 | \$ 1,192 | \$ - | \$ 2,107 | \$ 2,107 | \$ - | \$ - | NA |
| Total Revenue | \$ 3,921,070 | \$ 2,798,659 | \$ 3,693,400 | \$ 3,011,877 | \$ (681,524) | \$ 4,664,000 | \$ 970,600 | 26.3% |
| Use / (Add't) Fund Balance | 116,871 | (351,733) | - | (318,540) | (318,540) | - | - | NA |
| Total Funding | \$ 4,037,941 | \$ 2,446,926 | \$ 3,693,400 | \$ 2,693,337 | \$(1,000,064) | \$ 4,664,000 | \$ 970,600 | 26.3% |

City of Westlake Fiscal Year 2023 Budget

General Fund – Expenditures by Function

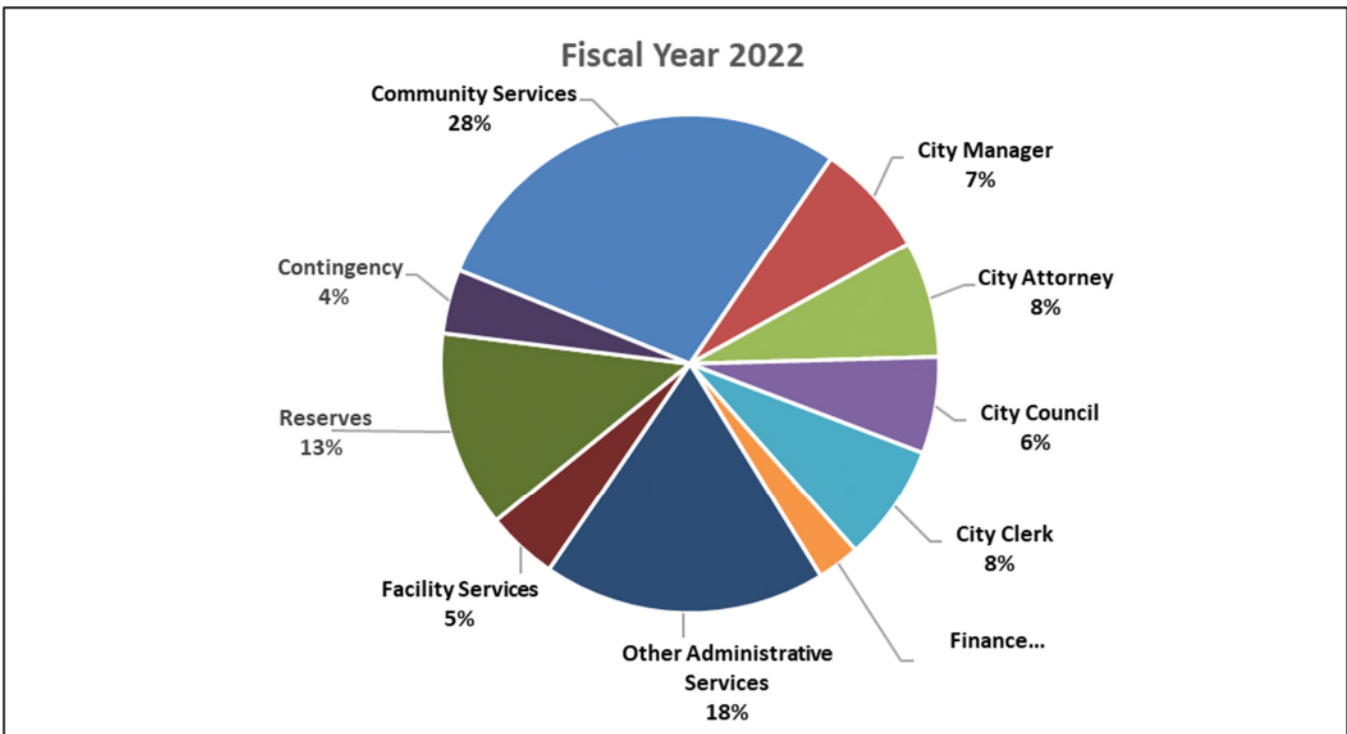
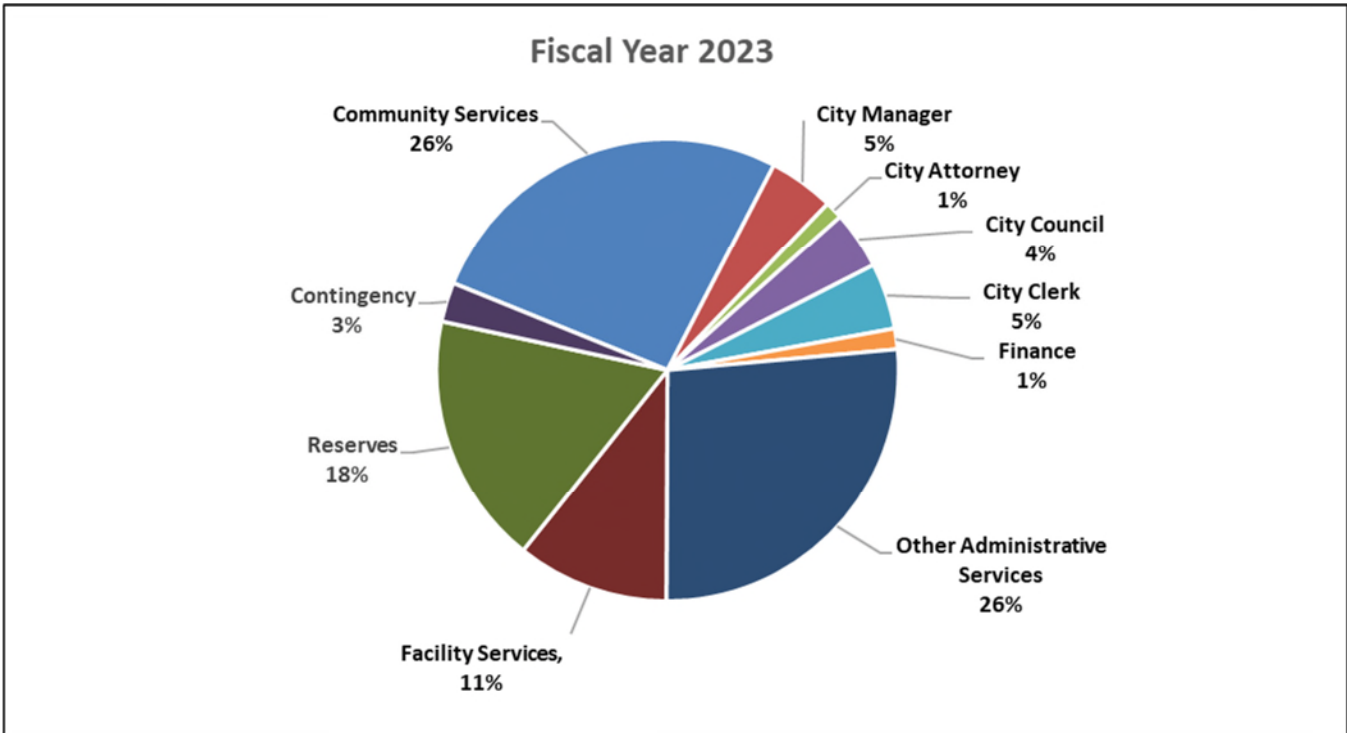
| Description | FY 2022 | | | FY 2023 | | |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------------|-------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./ (Decr.) |
| City Council | \$ 227,400 | \$ 184,367 | \$ 43,033 | \$ 249,900 | \$ 22,500 | 9.9% |
| City Manager | 270,700 | 215,578 | 55,122 | 281,000 | 10,300 | 3.8% |
| City Clerk | 278,200 | 244,466 | 33,734 | 283,400 | 5,200 | 1.9% |
| City Attorney | 275,000 | 76,205 | 198,795 | 76,200 | (198,800) | -72.3% |
| Finance | 100,800 | 85,919 | 14,882 | 88,400 | (12,400) | -12.3% |
| Community Services | 1,037,300 | 1,257,418 | (220,118) | 1,628,400 | 591,100 | 57.0% |
| Other Administrative Services | 669,400 | 518,484 | 150,916 | 654,800 | (14,600) | -2.2% |
| Facility Services | 168,300 | 97,490 | 70,810 | 150,900 | (17,400) | -10.3% |
| Contingency | 151,400 | 13,411 | 137,989 | 168,200 | 16,800 | 11.1% |
| Reserves | 464,900 | - | 464,900 | 1,082,800 | 617,900 | 132.9% |
| Total Expense | \$ 3,643,400 | \$ 2,693,337 | \$ 950,063 | \$ 4,664,000 | \$ 1,020,600 | 28.0% |

FY2022 Budget vs. FY2023



City of Westlake Fiscal Year 2023 Budget

General Fund – Expenditures by Function



City of Westlake Fiscal Year 2023 Budget

General Fund – City Council Department

Summary

The form of government used by the City of Westlake is a Council-Manager form. 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.

Mission

To serve as the legislative body in accordance with the Charter and applicable statutes.

| Description | FY 2020 | FY 2021 | FY 2022 | | | FY 2023 | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|---------------------------|-----------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr.(Decr.) |
| Personal Services | | | | | | | | |
| Mayor/Council Stipend | \$ 175,200 | \$ 146,400 | \$ 110,400 | \$ 94,733 | \$ 15,667 | \$ 60,000 | \$ (50,400) | -45.7% |
| FICA | 13,403 | 11,200 | 8,400 | 7,217 | 1,183 | 4,600 | (3,800) | -45.2% |
| Total Personal Services | \$ 188,603 | \$ 157,600 | \$ 118,800 | \$ 101,950 | \$ 16,850 | \$ 64,600 | \$ (54,200) | -45.6% |
| Operating Expenses | | | | | | | | |
| ProfServ-Legislative Expense | \$ - | \$ - | \$ 24,000 | \$ - | \$ 24,000 | \$ 24,000 | \$ - | 0.0% |
| Telephone, Cable and Internet Service | - | - | - | 1,057 | (1,057) | 1,100 | 1,100 | N/A |
| Public Officials Insurance | 3,500 | 4,025 | 4,400 | 3,125 | 1,275 | 3,800 | (600) | -13.6% |
| City Events | - | - | 63,800 | 63,800 | - | 140,000 | 76,200 | 119.4% |
| Election Fees | 560 | - | - | 600 | (600) | - | - | N/A |
| Council Expenses | 8,068 | 6,855 | 15,000 | 12,414 | 2,586 | 15,000 | - | 0.0% |
| Dues, Licenses, Subscriptions | - | 1,395 | 1,400 | 1,421 | (21) | 1,400 | - | 0.0% |
| Total Operating Expenses | \$ 12,128 | \$ 12,275 | \$ 108,600 | \$ 82,417 | \$ 26,183 | \$ 185,300 | \$ 76,200 | 70.6% |
| Total City Council | \$ 200,731 | \$ 169,875 | \$ 227,400 | \$ 184,367 | \$ 43,033 | \$ 249,900 | \$ 22,000 | 9.9% |

City of Westlake Fiscal Year 2023 Budget

General Fund – City Manager Department

Summary

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

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

Mission

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

| Description | FY 2020 | FY 2021 | FY 2022 | | | FY 2023 | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------------------------|-------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./ (Decr.) Over Budget | % Budget Incr./ (Decr.) |
| Operating Expenses | | | | | | | | |
| Contracts - City Manager | \$ 251,882 | \$ 179,700 | \$ 251,900 | \$ 207,404 | \$ 44,496 | \$ 213,600 | \$ (38,300) | -15.2% |
| Office Supplies | 14,851 | 12,291 | 14,900 | 5,403 | 9,497 | 14,900 | - | 0.0% |
| Dues, Licenses, Subscriptions | 5,032 | 3,677 | 3,900 | 2,771 | 1,129 | 2,500 | (1,400) | -35.9% |
| Total Operating Expenses | \$ 271,765 | \$ 195,668 | \$ 270,700 | \$ 215,578 | \$ 55,122 | \$ 231,000 | \$ (39,700) | -14.7% |
| Capital Expenses | | | | | | | | |
| Capital Outlay | - | 5,164 | 50,000 | 8,161 | 41,839 | 50,000 | - | 0.0% |
| Total Capital Expenses | \$ - | \$ 5,164 | \$ 50,000 | \$ 8,161 | \$ 41,839 | \$ 50,000 | \$ - | 0.0% |
| Total City Manager | \$ 271,765 | \$ 200,832 | \$ 320,700 | \$ 223,739 | \$ 96,961 | \$ 281,000 | \$ (39,700) | -12.4% |

City of Westlake Fiscal Year 2023 Budget

General Fund – City Clerk Department

Summary

The City Clerk reports to the City Manager and serves as a liaison between the City Council, City staff, the public, other local governing bodies, and governmental agencies at various levels. The City Clerk’s office renders unbiased and impartial service to all residents. The City Clerk is the official record keeper responsible for maintaining, preserving, and recording official actions, documents, and legislative history for the City and is responsible for ensuring the order, accessibility, and transparency of such records. The Clerk’s office is the local supervisor of elections for the City. The City Clerk administers the City’s website and other social media.

Mission

To serve Establish confidence and trust in municipal government while providing efficient, effective, and transparent public service to the City Council, City Departments, and the Citizens of Westlake, safeguarding 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 City Council meetings and public hearings.
- Provide clerical support to the City Council.
- Prepare and publish meeting notices and prepare and distribute agenda packets in advance of Advisory Board meetings and facilitate recruitment of Advisory Board members.
- Maintain the City’s official records, provide information and records to the public and staff, maintain data on 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 through various modes of communication.
- Oversee website updates, site navigations, and ensure document accuracy and accessibility.

| Description | FY 2020 | FY 2021 | FY 2022 | | | FY 2023 | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|--------------------------|-------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr.(Decr.) Over Budget | % Budget Incr./((Decr.) |
| Operating Expenses | | | | | | | | |
| Website Support | \$ 14,641 | \$ 10,600 | \$ 10,600 | \$ 8,254 | \$ 2,346 | \$ 8,200 | \$ (2,400) | -22.6% |
| Contracts-City Clerk | 123,764 | 125,100 | 206,000 | 206,000 | - | 212,200 | 6,200 | 3.0% |
| Postage and Freight | 866 | 1,480 | 1,000 | 1,086 | (86) | 1,500 | 500 | 50.0% |
| Printing | 7,047 | 2,423 | 19,400 | 3,314 | 16,086 | 14,800 | (4,600) | -23.7% |
| Advertising | 31,177 | 23,214 | 31,200 | 15,563 | 15,637 | 31,200 | - | 0.0% |
| Office Supplies | - | 1,117 | - | - | - | 1,100 | 1,100 | NA |
| Miscellaneous Services | 1,094 | 1,311 | - | - | - | 1,300 | 1,300 | NA |
| Dues, Licenses, Subscriptions | - | 10,241 | 10,000 | 10,249 | (249) | 13,100 | 3,100 | 31.0% |
| Total City Clerk | \$ 178,589 | \$ 175,486 | \$ 278,200 | \$ 244,466 | \$ 33,734 | \$ 283,400 | \$ 5,200 | 1.9% |

City of Westlake Fiscal Year 2023 Budget

General Fund – City Attorney

Summary

The City Attorney is a designated Charter Officer appointed by a majority vote of the City Council and serves at its pleasure. The City Attorney provides legal support and advice to the City Council, City Manager, Staff, and Advisory Boards on all legal matters affecting or involving the City. The City Attorney works with the City Manager drafting policies as requested by the City Council. The City Attorney provides services as outlined in the City Charter. The City Attorney is a contracted service.

Mission

To provide efficient, effective, and competent legal advice to the City Council, the City Manager and staff on legal matters and their impacts on the City of Westlake, including legislative and statutory changes.

| Description | FY 2020 | FY 2021 | FY 2022 | | | FY 2023 | | |
|-------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------|---------------------------|------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Operating Expenditures | | | | | | | | |
| ProfServ-Legal Services | \$ 414,079 | \$ 74,050 | \$ 275,000 | \$ 76,205 | \$ 198,795 | \$ 76,200 | \$ (198,800) | -72.3% |
| ProfServ-Other Legal Charges | - | 220,509 | - | - | - | - | - | NA |
| Miscellaneous Services | 199 | 180 | - | - | - | - | - | NA |
| Outside Legal Services | 23,970 | - | - | - | - | - | - | NA |
| Miscellaneous Expenses | - | 5,891 | - | - | - | - | - | NA |
| Total City Attorney | \$ 438,248 | \$ 300,630 | \$ 275,000 | \$ 76,205 | \$ 198,795 | \$ 76,200 | \$ (198,800) | -72.3% |

City of Westlake Fiscal Year 2023 Budget

General Fund – Community Services Department

Summary

The Community Services department consists of solid waste collection, law enforcement, electricity 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, five 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 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.

| Description | FY 2020 | FY 2021 | FY 2022 | | | FY 2023 | | |
|---------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Operating Expenditures | | | | | | | | |
| Contracts-Solid Waste | \$ 51,350 | \$ 284,615 | \$ 248,600 | \$ 439,292 | \$ (190,692) | \$ 495,700 | \$ 247,100 | 99.4% |
| Contracts-Sheriff | 650,451 | 651,060 | 656,500 | 650,003 | 6,497 | 949,500 | 293,000 | 44.6% |
| Electricity-Streetlighting | 47,255 | 109,257 | 98,600 | 109,808 | (11,208) | 124,100 | 25,500 | 25.9% |
| R&M-Community Service | 26,700 | 26,700 | 27,500 | 27,500 | - | 28,300 | 800 | 2.9% |
| Operating Supplies | 6,121 | 52,974 | 6,100 | 30,815 | (24,715) | 30,800 | 24,700 | 404.9% |
| Total Community Services | \$ 781,877 | \$ 1,124,606 | \$ 1,037,300 | \$ 1,257,418 | \$ (220,118) | \$ 1,628,400 | \$ 591,100 | 57.0% |

**City of Westlake
Fiscal Year 2023 Budget**

General Fund – Other Departments

| Description | FY 2020 | FY 2021 | FY 2022 | | | FY 2023 | | |
|---------------------------------------|---------------------|-------------------|---------------------|-------------------|-------------------|---------------------|---------------------------|------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Finance | | | | | | | | |
| Auditing Services | \$ 5,250 | \$ 5,250 | \$ 5,300 | \$ 5,250 | \$ 50 | \$ 5,300 | \$ - | 0.0% |
| Contracts - Finance | 91,769 | 78,300 | 95,500 | 80,669 | 14,832 | 83,100 | (12,400) | -13.0% |
| Total Finance | \$ 97,019 | \$ 83,550 | \$ 100,800 | \$ 85,919 | \$ 14,882 | \$ 88,400 | \$ (12,400) | -12.3% |
| Comprehensive Planning | | | | | | | | |
| Engineering | \$ 352,565 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | NA |
| Planning & Zoning | 240,146 | - | - | - | - | - | - | NA |
| Building | 999,480 | - | - | - | - | - | - | NA |
| Total Comprehensive Planning | \$ 1,592,191 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | NA |
| Other Administrative Services | | | | | | | | |
| ProfServ-Information Technology | \$ 164,744 | \$ 163,295 | \$ 195,100 | \$ 206,241 | \$ (11,141) | \$ 206,200 | \$ 11,100 | 5.7% |
| ProfServ-Compliance Service | - | - | 25,000 | - | 25,000 | - | (25,000) | -100.0% |
| ProfServ-Consultants | 9,625 | - | - | - | - | - | - | NA |
| Contracts-Admin. Service | 156,997 | 89,004 | 257,000 | 203,111 | 53,890 | 280,900 | 23,900 | 9.3% |
| Misc-Assessmnt Collection Cost | - | - | 2,300 | 1,095 | 1,205 | 2,700 | 400 | 17.4% |
| Misc-Public Relations | 1,244 | 12,000 | 75,000 | 43,650 | 31,350 | 75,000 | - | 0.0% |
| General Government | 278 | 39,719 | 90,000 | 64,388 | 25,612 | 90,000 | - | 0.0% |
| Emergency Comm. Program | - | - | 25,000 | - | 25,000 | - | (25,000) | -100.0% |
| Total Community Services | \$ 332,888 | \$ 304,018 | \$ 669,400 | \$ 518,484 | \$ 150,916 | \$ 654,800 | \$ (14,600) | -2.2% |
| Facility Services | | | | | | | | |
| Telephone, Cable and Internet Service | \$ 19,104 | \$ 14,382 | \$ 13,200 | \$ 14,867 | \$ (1,667) | \$ 15,900 | \$ 2,700 | 20.5% |
| Lease - Building | 500 | 500 | 86,700 | 500 | 86,200 | 86,700 | - | 0.0% |
| Lease-Copier | 52,207 | 15,984 | 16,000 | 43,211 | (27,211) | 8,600 | (7,400) | -46.3% |
| Insurance(Liab,Auto,Property) | 3,620 | 4,088 | 4,500 | 4,088 | 412 | 4,900 | 400 | 8.9% |
| Miscellaneous Services | - | 1,229 | 1,200 | 1,700 | (500) | 1,700 | 500 | 41.7% |
| Cleaning Services | 36,497 | 31,481 | 36,500 | 22,924 | 13,576 | 22,900 | (13,600) | -37.3% |
| Principal-Capital Lease Payments | 6,848 | 7,629 | 8,500 | 8,500 | - | 9,500 | 1,000 | 11.8% |
| Interest-Capital Lease Payments | 3,366 | 2,585 | 1,700 | 1,700 | - | 700 | (1,000) | -58.8% |
| Total Facility Services | \$ 122,142 | \$ 77,878 | \$ 168,300 | \$ 97,490 | \$ 70,810 | \$ 150,900 | \$ (17,400) | -10.3% |
| Contingency | \$ 22,491 | \$ 10,051 | \$ 151,400 | \$ 5,250 | \$ 146,150 | \$ 168,200 | \$ 16,800 | 11.1% |
| Reserves | | | | | | | | |
| 1st Quarter Operating | \$ - | \$ - | \$ 264,900 | \$ - | \$ 264,900 | \$ 882,800 | \$ 617,900 | 233.3% |
| Building | - | - | 200,000 | - | 200,000 | 200,000 | - | 0.0% |
| Total Reserves | \$ - | \$ - | \$ 464,900 | \$ - | \$ 464,900 | \$ 1,082,800 | \$ 617,900 | 132.9% |
| Total Other Departments | \$ 574,540 | \$ 475,497 | \$ 1,554,800 | \$ 707,143 | \$ 847,657 | \$ 2,145,100 | \$ 590,300 | 38.0% |



Special Revenue Fund

**City of Westlake
Fiscal Year 2023 Budget**

Special Revenue Fund Summary

| Description | FY 2022 | | | FY 2023 | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./ (Decr.) |
| <u>FUNDING</u> | | | | | | |
| Revenue | \$ 2,712,200 | \$ 3,765,771 | \$ 1,053,571 | \$ 2,924,700 | \$ 212,500 | 7.8% |
| Addition to Fund Balance | - | (1,316,178) | (1,316,178) | - | - | NA |
| Total Funding | \$ 2,712,200 | \$ 2,449,594 | \$ (262,607) | \$ 2,924,700 | \$ 212,500 | 7.8% |
| <u>EXPENDITURES</u> | | | | | | |
| Expense | 2,712,200 | 2,449,606 | (262,595) | 2,924,700 | 212,500 | 7.8% |
| Total Expenditures | \$ 2,712,200 | \$ 2,449,606 | \$ 262,595 | \$ 2,924,700 | \$ 212,500 | 7.8% |

**City of Westlake
Fiscal Year 2023 Budget**

Special Revenue Fund Detail-Comprehensive Planning Services

| Description | FY 2020 | FY 2021 | FY 2022 | | | FY 2023 | | |
|---------------------------------------|-------------|---------------------|---------------------|---------------------|-------------------|---------------------|----------------------------|-------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./ (Decr.) Over Budget | % Budget Incr./ (Decr.) |
| Revenue | | | | | | | | |
| Building Permits | \$ - | \$ 2,768,424 | \$ 1,561,100 | \$ 1,899,423 | \$ 338,323 | \$ 1,784,000 | \$ 222,900 | 14.3% |
| Reinspection Fees | - | 58,850 | 24,600 | 3,825 | (20,775) | - | (24,600) | -100.0% |
| Building Permits-Surcharge | - | 25,718 | 3,500 | 6,386 | 2,886 | 17,600 | 14,100 | 402.9% |
| Other Building Permit Fees | - | 86,700 | 30,000 | 72,300 | 42,300 | 30,000 | - | 0.0% |
| Building Permits-Admin Fee | - | 168,254 | 87,900 | 139,785 | 51,885 | 115,400 | 27,500 | 31.3% |
| Engineering Permits | - | 625,959 | 374,600 | 458,780 | 84,180 | 374,600 | - | 0.0% |
| Planning/Zoning Permits | - | 107,562 | 301,700 | 279,705 | (21,995) | 299,600 | (2,100) | -0.7% |
| Developer Contributions | - | - | 25,000 | - | (25,000) | - | (25,000) | -100.0% |
| Total Revenue | \$ - | \$ 3,841,467 | \$ 2,408,400 | \$ 2,860,203 | \$ 451,803 | \$ 2,621,200 | \$ 212,800 | 8.8% |
| Expenditures | | | | | | | | |
| ProfServ-Engineering | \$ - | \$ 308,531 | \$ 352,600 | \$ 342,666 | \$ 9,934 | \$ 352,600 | \$ - | 0.0% |
| ProfServ-Information Technology | - | 32,221 | 170,900 | 90,110 | 80,791 | 170,900 | - | 0.0% |
| ProfServ-Legal Services | - | 118,666 | - | 69,867 | (69,867) | 118,700 | 118,700 | NA |
| ProfServ-Planning/Zoning Board | - | 299,575 | 301,700 | 279,705 | 21,995 | 299,600 | (2,100) | -0.7% |
| ProfServ-Compliance Service | - | - | - | - | - | 100,000 | 100,000 | NA |
| ProfServ-Consultants | - | 4,325 | 22,000 | - | 22,000 | 22,000 | - | 0.0% |
| ProfServ-Building Permits | - | 1,302,980 | 1,258,200 | 1,369,262 | (111,062) | 1,369,300 | 111,100 | 8.8% |
| Outside Legal Services | - | 1,775 | - | 875 | (875) | 1,800 | 1,800 | NA |
| Postage and Freight | - | 19 | - | - | - | - | - | NA |
| Telephone, Cable and Internet Service | - | 1,140 | 1,100 | 4,358 | (3,258) | 4,400 | 3,300 | 300.0% |
| Lease - Building | - | - | 43,400 | - | 43,400 | 43,400 | - | 0.0% |
| Lease - Copier | - | 5,067 | 5,100 | 5,457 | (357) | 5,100 | - | 0.0% |
| Printing | - | 2,165 | 1,800 | 240 | 1,560 | 2,200 | 400 | 22.2% |
| Miscellaneous Services | - | 1,243 | - | 1,308 | (1,308) | - | - | NA |
| Administration Fee | - | 109,920 | 224,400 | 113,217 | 111,183 | 113,200 | (111,200) | -49.6% |
| Office Supplies | - | 2,218 | 2,200 | 1,308 | 892 | 2,200 | - | 0.0% |
| Cleaning Services | - | - | - | 15,750 | (15,750) | 15,800 | 15,800 | NA |
| Capital Improvements | - | - | 25,000 | - | 25,000 | - | (25,000) | -100.0% |
| Total Expenditures | \$ - | \$ 2,189,845 | \$ 2,408,400 | \$ 2,294,122 | \$ 114,279 | \$ 2,621,200 | \$ 212,800 | 8.8% |
| Change in Fund Balance | - | 1,651,622 | - | 566,082 | (566,082) | - | - | NA |
| Beginning Fund Balance | - | - | 1,651,622 | 1,651,622 | - | 2,217,704 | 566,082 | 34.3% |
| Ending Fund Balance | \$ - | \$ 1,651,622 | 1,651,622 | 2,217,704 | (566,082) | 2,217,704 | 566,082 | 34.3% |

**City of Westlake
Fiscal Year 2023 Budget**

Special Revenue Fund Detail-Housing Assistance

| Description | FY 2020 | FY 2021 | FY 2022 | | | FY 2023 | | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Revenue | | | | | | | | |
| Interest-Investments | \$ 6,775 | \$ 3,703 | \$ 3,800.00 | \$ 3,540 | \$ (260) | \$ 3,500 | \$ (300) | -7.9% |
| Donations | 736,863 | 1,173,722 | 300,000 | 902,028 | 602,028 | 300,000 | - | 0.0% |
| Total Revenue | \$ 743,638 | \$ 1,177,425 | \$ 303,800 | \$ 905,568 | \$ 601,768 | \$ 303,500 | \$ (300) | -0.1% |
| Expenditures | | | | | | | | |
| Assistance Program | 10,550 | 23,425 | 282,800 | 142,576 | 140,224 | 282,500 | (300) | -0.1% |
| Administration Fee | - | 17,649 | 21,000 | 12,908 | 8,092 | 21,000 | - | 0.0% |
| Total Expenditures | \$ 10,550 | \$ 41,074 | \$ 303,800 | \$ 155,484 | \$ 148,316 | \$ 303,500 | \$ (300) | -0.1% |
| Othe Financing Sources (Uses) | | | | | | | | |
| Interest Income | - | - | - | 12 | (12) | - | - | NA |
| Total Other Sources (Uses) | \$ - | \$ - | \$ - | \$ 12 | \$ (12) | \$ - | \$ - | NA |
| Change in Fund Balance | \$ 733,088 | \$ 1,136,351 | \$ - | \$ 750,096 | \$ (750,108) | \$ - | \$ - | NA |
| Beginning Fund Balance | \$ 690,372 | \$ 1,423,460 | \$ 2,559,811 | \$ 2,559,811 | \$ - | \$ 3,309,907 | \$ 750,096 | 29.3% |
| Ending Fund Balance | \$ 1,423,460 | \$ 2,559,811 | \$ 2,559,811 | \$ 3,309,907 | \$ (750,096) | \$ 3,309,907 | \$ 750,096 | 29.3% |