

CITY OF WESTLAKE



AGENDA

City Council Budget Workshop
Tuesday, May 21, 2024, at 6:00 PM

The Lodge at Westlake Adventure Park
5490 Kingfisher Blvd.
Westlake, Florida 33470

Live Broadcasting:

<https://cityofwestlake.my.webex.com>

Meeting ID: 2633 293 8242 | Password: hello

or

United States Toll: 1-650-479-3208

CITY COUNCIL:

JohnPaul O'Connor, Mayor
Greg Langowski, Vice Mayor
Gary Werner, Council Member – Seat 1
Julian Martinez, Council Member – Seat 2
Charlotte Leonard, Council Member – Seat 3

CITY STAFF:

Ken Cassel, City Manager
Zoie P. Burgess, CMC, City Clerk
Donald J. Doody, Esq., City Attorney
Nilsa Zacarias, AICP, Planning and Zoning Director
Suzanne Dombrowski, P.E., ENV SP, City Engineer

[TENTATIVE: SUBJECT TO REVISION]

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

WORKSHOP AGENDA

- A. Presentation of Proposed Budget and Discussion and Input from the Council

Presented By: Kenneth Cassel, City Manager

PUBLIC COMMENTS

This section of the agenda allows for comments from the public to speak. Each speaker will be given a total of three (3) minutes to comment. A public comment card should be completed and returned to the City Clerk. When you are called to speak, please go to the podium, and prior to addressing Council, state your name and address for the record. All public comments will be noted and may receive a response if necessary. Any follow-up will be handled by staff later.

ADJOURNMENT

NOTICE: If a person, firm or corporation decides to appeal any decision made by the City Council with respect to any matter considered at this meeting, you will need a record of the proceedings, and you may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (The above notice is required by State Law. Anyone desiring a verbatim transcript shall have the responsibility, at his own cost, to arrange for the transcript). The City of Westlake does not prepare or provide such verbatim record.

In accordance with the Americans with Disabilities Act, persons who need an accommodation in order to attend or participate in this meeting should contact the City Clerk at (561) 530-5880 at least three (3) business days prior to the meeting in order to request such assistance.

AGENDA POSTED: Friday, May 17, 2024

File Attachments for Item:

A. Presentation of Proposed Budget and Discussion and Input from the Council

Presented By: Kenneth Cassel, City Manager

City of Westlake



FISCAL YEAR 2025

ANNUAL BUDGET

Table of Contents

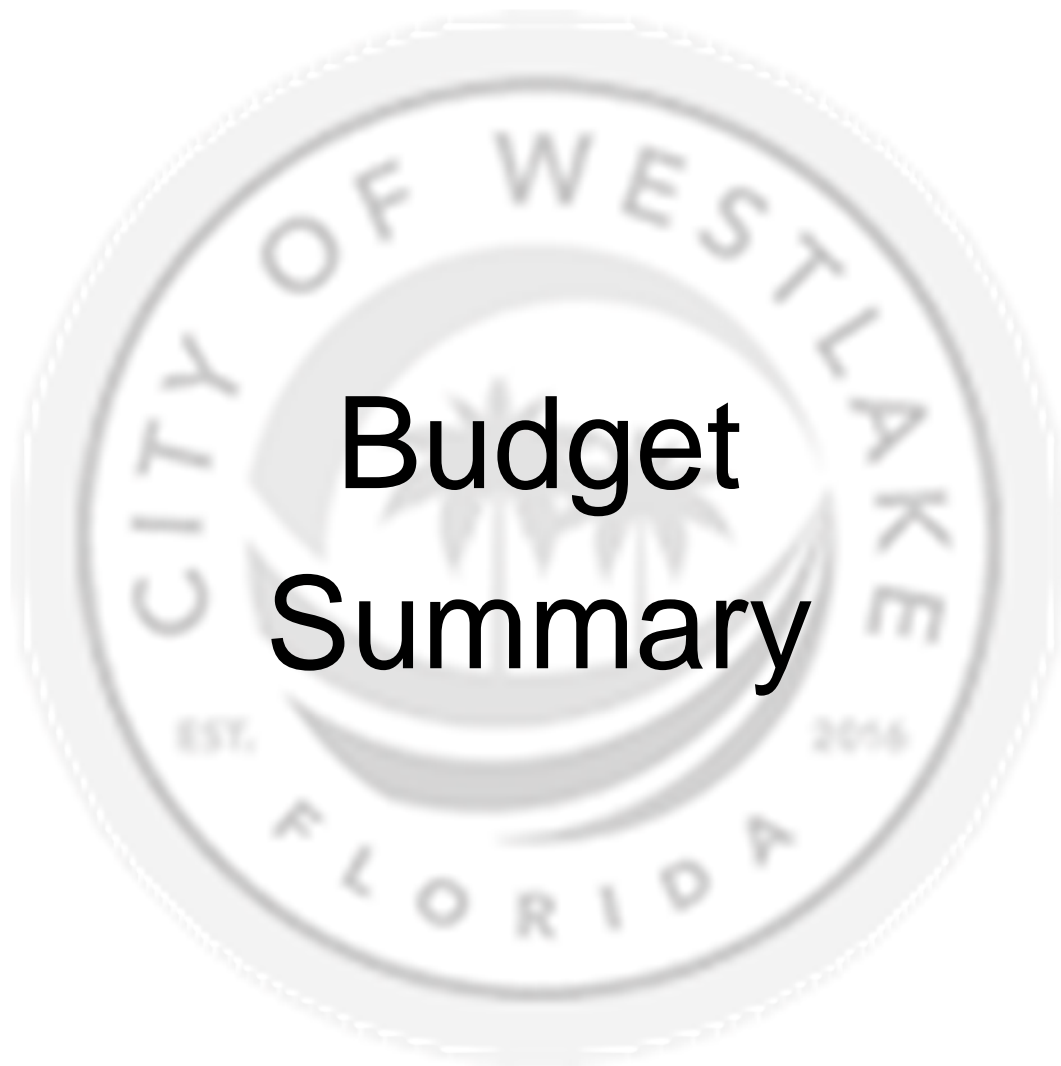
| | <u>Page</u> |
|---|-------------|
| Budget Calendar | 1 |
| Budget Summary | 2 |
| General Fund Summary | 3 |
| General Fund Revenue Summary | 4 |
| General Fund Revenue | 6 |
| General Fund Expenditure Summary | 7 |
| City Council | 9 |
| City Manager | 10 |
| City Clerk | 11 |
| City Attorney | 13 |
| Community Services | 14 |
| Other Departments | 15 |
| Special Revenue Fund Summary | 16 |
| Special Revenue Fund – Comprehensive Planning | 17 |
| Special Revenue Fund – Housing Assistance Program | 18 |

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 |
| Date to be determined | 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 10 | Deadline to Certify Compliance with Florida Department of Revenue |

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



Budget Summary

City of Westlake Fiscal Year 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 | \$ 9,551,473 | \$ (479,824) | \$10,965,400 | \$ 934,104 | 9.3% |
| Total Fund Bal. Use / (Addition) | (1,099,796) | (3,302,683) | (2,202,887) | (661,700) | 438,096 | NA |
| Total Funding | \$ 8,931,500 | \$ 6,248,790 | \$ (2,682,711) | \$10,303,700 | \$ 1,372,200 | 15.4% |
| EXPENDITURES | | | | | | |
| Personnel Expenditures | \$ 64,600 | \$ 64,595 | \$ 5 | \$ 64,600 | \$ - | 0.0% |
| Operating Expenditures | 7,355,200 | 6,141,907 | 1,213,293 | 7,329,700 | (25,500) | -0.3% |
| Capital Expenditures | 50,000 | 38,266 | 11,734 | 50,000 | - | 0.0% |
| Contingency | 201,900 | 4,022 | 197,878 | 217,500 | 15,600 | 7.7% |
| Reserves | 1,259,800 | - | 1,259,800 | 2,641,900 | 1,382,100 | 109.7% |
| Total Expenditures | \$ 8,931,500 | \$ 6,248,790 | \$ 2,682,710 | \$10,303,700 | \$ 1,372,200 | 15.4% |



**City of Westlake
Fiscal Year 2025 Budget**

General Fund – Summary

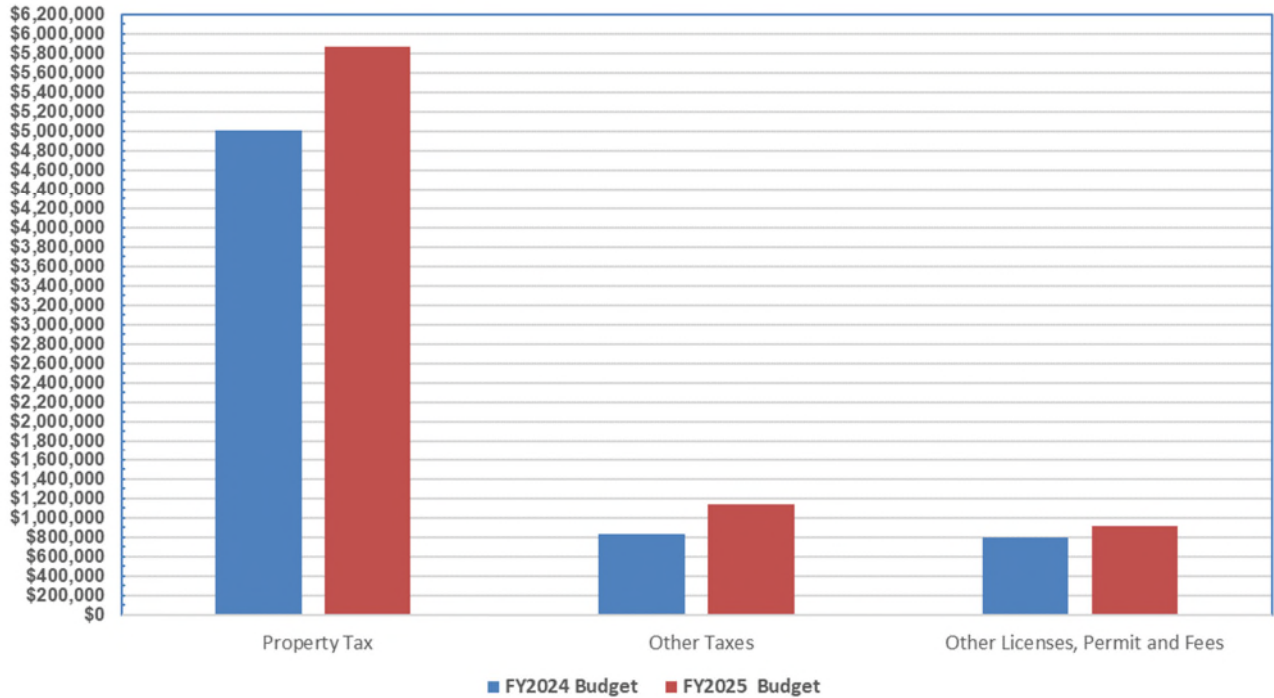
| Description | FY 2024 | | | FY 2025 | | |
|----------------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------------|------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| FUNDING | | | | | | |
| Total Revenue | \$ 6,648,696 | \$ 7,010,766 | \$ 362,070 | \$ 7,921,300 | \$ 1,272,604 | 19.1% |
| Total Fund Bal. Use / (Addition) | (1,099,796) | (3,084,686) | (1,984,890) | (661,700) | 438,096 | -39.8% |
| Total Funding | \$ 5,548,900 | \$ 3,926,080 | \$ (1,622,820) | \$ 7,259,600 | \$ 1,710,700 | 30.8% |
| EXPENDITURES | | | | | | |
| Personnel Expense | \$ 64,600 | \$ 64,595 | \$ 5 | \$ 64,600 | \$ - | 0.0% |
| Operating Expense | 3,972,600 | 3,819,197 | 153,403 | 4,285,600 | 313,000 | 7.9% |
| Capital Expenditures | 50,000 | 38,266 | 11,734 | 50,000 | - | 0.0% |
| Contingency | 201,900 | 4,022 | 197,878 | 217,500 | 15,600 | 7.7% |
| Reserves | 1,259,800 | - | 1,259,800 | 2,641,900 | 1,382,100 | 109.7% |
| Total Expenditures | \$ 5,548,900 | \$ 3,926,080 | \$ 1,622,820 | \$ 7,259,600 | \$ 1,710,700 | 30.8% |

City of Westlake Fiscal Year 2025 Budget

General Fund – Source of Funds

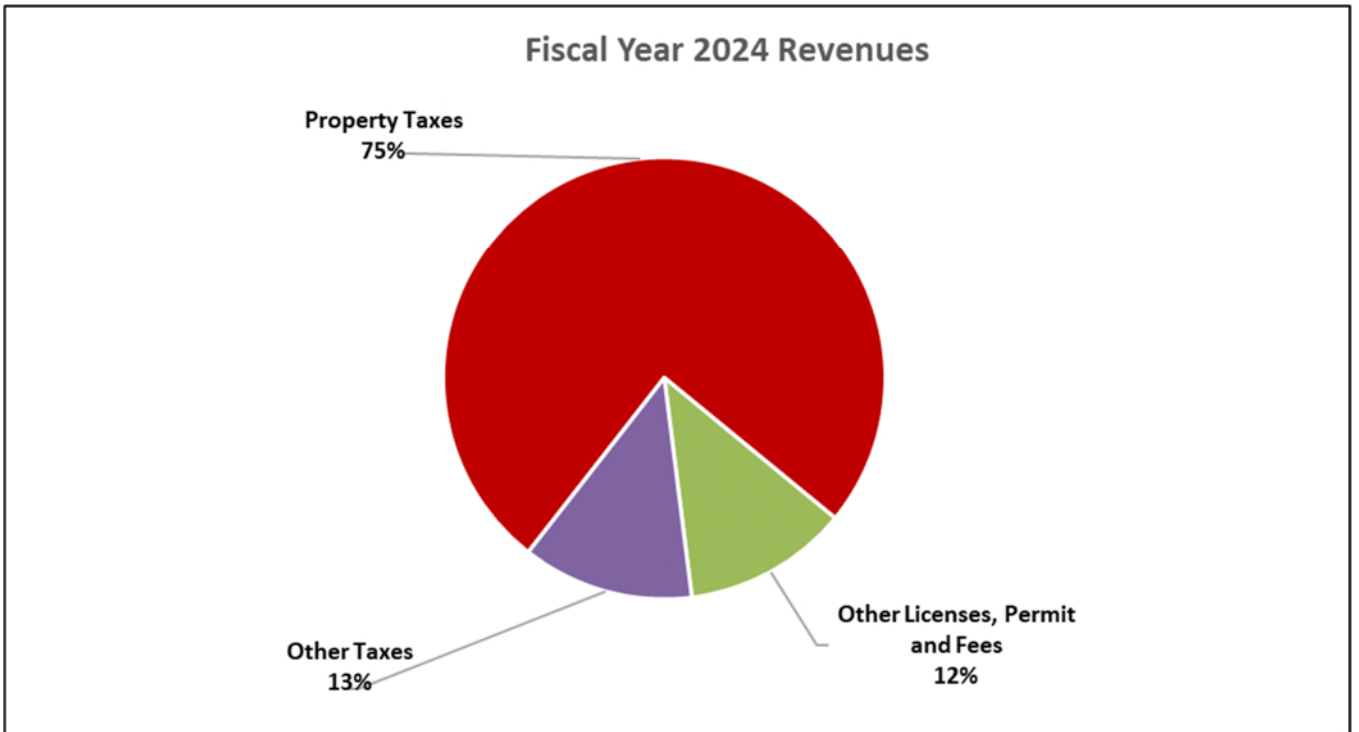
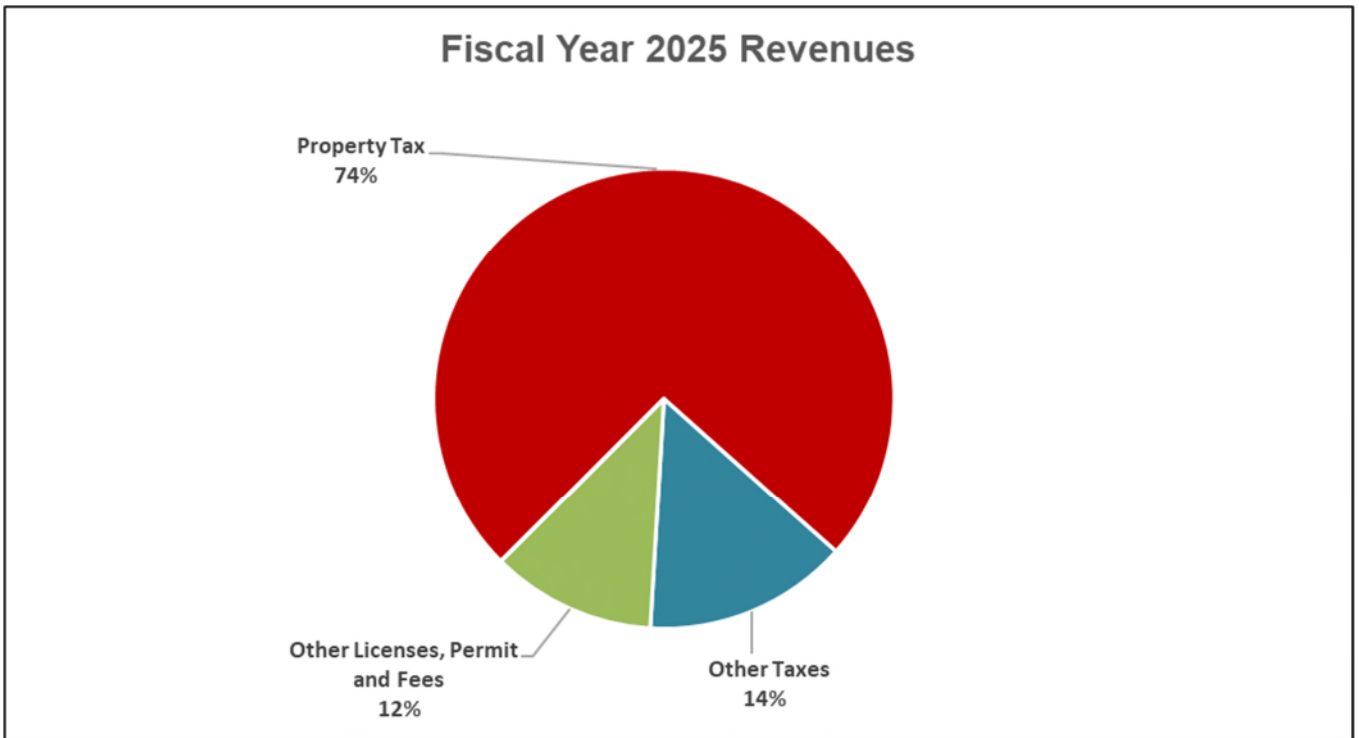
| Description | FY 2024 | | | FY 2025 | | |
|---------------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------------|------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Property Taxes | \$ 5,011,896 | \$ 4,914,411 | \$ (97,485) | \$ 5,867,700 | \$ 855,804 | 17.1% |
| Other Taxes | 834,100 | 1,034,206 | 200,106 | 1,138,400 | 304,300 | 36.5% |
| Other Licenses, Permit and Fees | 802,700 | 893,813 | 91,113 | 915,200 | 112,500 | 14.0% |
| Interest Income | - | 168,336 | 168,336 | - | - | NA |
| Total Revenues | \$ 6,648,696 | \$ 7,010,766 | \$ 362,070 | \$ 7,921,300 | \$ 1,272,604 | 19.1% |
| Use (Add To) Fund Balance | (1,099,796) | (3,084,686) | (1,984,890) | (661,700) | 438,096 | -39.8% |
| Total Source of Funds | \$ 5,548,900 | \$ 3,926,080 | \$ (1,622,820) | \$ 7,259,600 | \$ 1,710,700 | 30.8% |

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

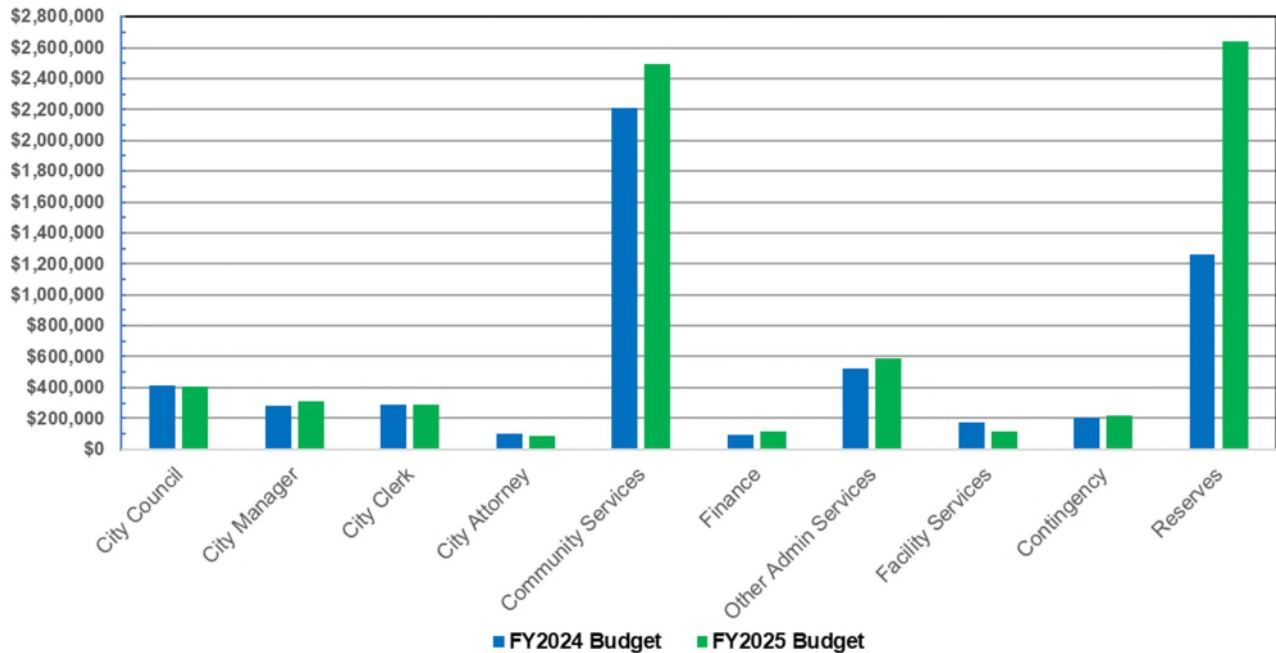
| Description | FY 2022 | FY 2023 | FY 2024 | | | FY 2025 | | |
|---|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------------|------------------------|
| | Actual | Actual | Adopted Budget | 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) | \$ 5,351,000 | \$ 629,743 | 13.3% |
| Tax Receipts - Prior Years | - | 1,308 | - | 1,894 | 1,894 | - | - | NA |
| Tax Receipts - Discounts | (69,673) | (119,809) | (188,850) | (179,226) | 9,624 | (214,000) | (25,200) | 13.3% |
| Special Assessments-Tax Collector | 223,216 | 357,057 | 499,468 | 499,468 | - | 761,100 | 261,632 | 52.4% |
| Special Assessments-Delinquent | - | 281 | - | 281 | 281 | - | - | NA |
| Special Assmnts- Discounts | (8,498) | (13,026) | (19,979) | (19,303) | 676 | (30,400) | (10,421) | 52.2% |
| Total - Property Tax | \$ 1,941,399 | \$ 3,325,529 | \$ 5,011,896 | \$ 4,914,411 | \$ (97,485) | \$ 5,867,700 | \$ 855,754 | 17.1% |
| Other Taxes | | | | | | | | |
| Municipal Revenue Sharing | \$ 15,822 | \$ 28,123 | \$ 43,200 | \$ 43,144 | \$ (56) | \$ 43,200 | \$ - | 0.0% |
| Public Service Tax-Electricity | 243,889 | 408,914 | 430,600 | 501,605 | 71,005 | 568,500 | 137,900 | 32.0% |
| Public Service Tax-Water | 68,332 | 75,926 | 109,000 | 221,229 | 112,229 | 250,700 | 141,700 | 130.0% |
| Public Service Tax-Gas | 62,315 | 100,430 | 102,900 | 127,620 | 24,720 | 127,600 | 24,700 | 24.0% |
| Communications Svcs. Tax | 47,770 | 122,167 | 148,400 | 140,608 | (7,792) | 148,400 | - | 0.0% |
| Total - Other Taxes | \$ 438,128 | \$ 735,560 | \$ 834,100 | \$ 1,034,206 | \$ 200,106 | \$ 1,138,400 | \$ 304,300 | 36.5% |
| Other Licenses, Permits and Fees | | | | | | | | |
| FPL Franchise Fee | \$ 215,079 | \$ 331,283 | \$ 365,200 | \$ 431,594 | \$ 66,394 | \$ 489,100 | \$ 123,900 | 33.9% |
| Gas Franchise Fee | - | 44,050 | 60,100 | 41,789 | (18,311) | 41,800 | (18,300) | (0) |
| Solid Waste Franchise Fee | 13,373 | 19,520 | 22,200 | 23,976 | 1,776 | 27,200 | 5,000 | 22.5% |
| Occupational Licenses | 27,536 | 51,612 | 6,100 | 12,786 | 6,686 | 12,800 | 6,700 | 109.8% |
| 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 | 82,874 | (12,826) | 82,900 | (12,800) | -13.4% |
| Lien Search Fees | 10,023 | 12,968 | 5,900 | 10,830 | 4,930 | 10,000 | 4,100 | 69.5% |
| Trash Bin Fees | 13,215 | 15,720 | 13,200 | 11,476 | (1,724) | 11,500 | (1,700) | -12.9% |
| Federal Grants | 362,367 | 1,132 | - | - | - | - | - | NA |
| Special Events | 79,450 | 71,300 | - | 27,100 | 27,100 | - | - | NA |
| Other Fees | 9,518 | 12,688 | 5,400 | 17,958 | 12,558 | 6,500 | 1,100 | 20.4% |
| Total - Other Licenses, Permits and Fees | \$ 1,109,800 | \$ 888,148 | \$ 802,700 | \$ 893,813 | \$ 91,113 | \$ 915,200 | \$ 112,500 | 14.0% |
| Interest Income | \$ 7,702 | \$ 54,788 | \$ - | \$ 168,336 | \$ 168,336 | \$ - | \$ - | NA |
| Total Revenue | \$ 3,497,029 | \$ 5,004,025 | \$ 6,648,696 | \$ 7,010,766 | \$ 362,070 | \$ 7,921,300 | \$ 1,272,554 | 19.1% |
| Total Fund Bal. Use / (Addition) | \$ (636,121) | \$ (1,658,180) | \$ (1,099,796) | \$ (3,084,686) | \$ (1,984,890) | \$ (661,700) | \$ 438,096 | -39.8% |
| Total Funding | \$ 2,860,908 | \$ 3,345,845 | \$ 5,548,900 | \$ 3,926,080 | \$ (1,622,820) | \$ 7,259,600 | \$ 1,710,650 | 30.8% |

City of Westlake Fiscal Year 2025 Budget

General Fund – Expenditures by Function

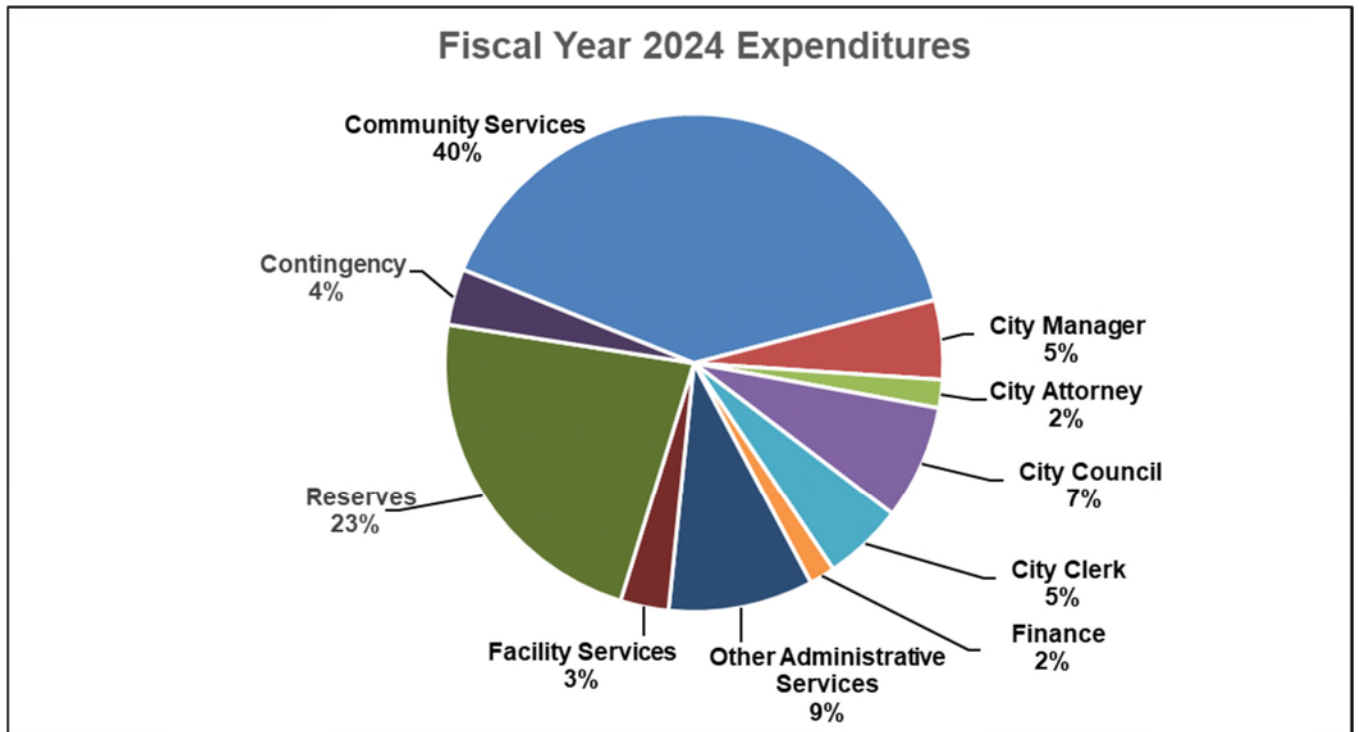
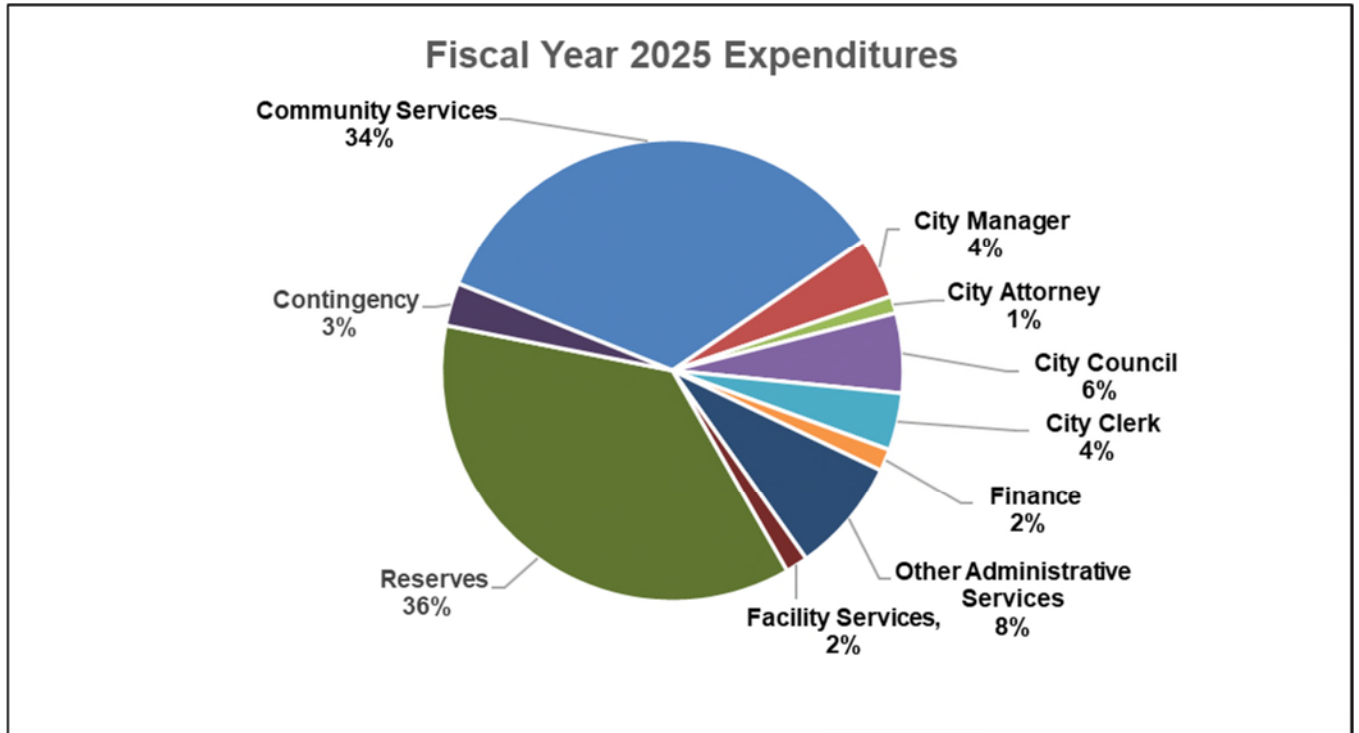
| Description | FY 2024 | | | FY 2025 | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| City Council | \$ 414,200 | \$ 378,692 | \$ 35,508 | \$ 403,300 | \$ (10,900) | -2.6% |
| City Manager | 285,200 | 243,189 | 42,011 | 312,300 | 27,100 | 9.5% |
| City Clerk | 288,800 | 256,610 | 32,190 | 288,800 | - | 0.0% |
| City Attorney | 101,400 | 75,596 | 25,804 | 86,800 | (14,600) | -14.4% |
| Community Services | 2,209,000 | 2,304,370 | (95,370) | 2,497,500 | 288,500 | 13.1% |
| Finance | 92,600 | 100,736 | (8,136) | 112,200 | 19,600 | 21.2% |
| Other Administrative Services | 522,200 | 447,223 | 74,977 | 586,000 | 63,800 | 12.2% |
| Facility Services | 173,800 | 77,376 | 96,424 | 113,300 | (60,500) | -34.8% |
| Contingency | 201,900 | 42,288 | 159,612 | 217,500 | 15,600 | 7.7% |
| Reserves | 1,259,800 | - | 1,259,800 | 2,641,900 | 1,382,100 | 109.7% |
| Total Expenditures | \$ 5,548,900 | \$ 3,926,080 | \$ 1,622,820 | \$ 7,259,600 | \$ 1,710,700 | 30.8% |

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 | 4,595 | 5 | 4,600 | - | 0.0% |
| Total Personal Services | \$ 101,668 | \$ 64,590 | \$ 64,600 | \$ 64,595 | \$ 5 | \$ 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 | 4,732 | (932) | 4,700 | 900 | 23.7% |
| Lease - Building | - | - | 16,000 | 6,000 | 10,000 | 6,000 | (10,000) | -62.5% |
| 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 | 83,534 | (33,534) | 83,500 | 33,500 | 67.0% |
| Dues, Licenses, Subscriptions | 1,529 | 1,273 | 1,600 | 3,042 | (1,442) | 3,000 | 1,400 | 87.5% |
| Total Operating Expenses | \$ 202,364 | \$ 253,855 | \$ 349,600 | \$ 314,097 | \$ 35,503 | \$ 338,700 | \$ (3,100) | -3.1% |
| Total City Council | \$ 304,032 | \$ 318,445 | \$ 414,200 | \$ 378,692 | \$ 35,508 | \$ 403,300 | \$ (3,100) | -2.6% |

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 | 9,794 | 2,506 | 9,800 | (2,500) | -20.3% |
| 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 | \$ 243,189 | \$ (7,989) | \$ 262,300 | \$ 27,100 | 11.5% |
| Capital Expenses | | | | | | | | |
| Capital Outlay | 1,855 | 6,378 | 50,000 | 38,266 | 11,734 | 50,000 | - | 0.0% |
| Total Capital Expenses | \$ 1,855 | \$ 6,378 | \$ 50,000 | \$ 38,266 | \$ 11,734 | \$ 50,000 | \$ - | 0.0% |
| Total City Manager | \$ 219,119 | \$ 233,245 | \$ 285,200 | \$ 281,455 | \$ 3,745 | \$ 312,300 | \$ 27,100 | 9.5% |

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 | 368 | 1,132 | 900 | (600) | -40.0% |
| Printing | 3,088 | 21 | 15,500 | 14 | 15,486 | 15,500 | - | 0.0% |
| Advertising | 14,670 | 17,543 | 23,200 | 9,262 | 13,938 | 17,500 | (5,700) | -24.6% |
| Office Supplies | - | 2,885 | 2,900 | - | 2,900 | - | (2,900) | -100.0% |
| 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 | 19,093 | 607 | 20,300 | 600 | 3.0% |
| Total City Clerk | \$ 243,478 | \$ 259,691 | \$ 288,800 | \$ 256,610 | \$ 32,190 | \$ 288,800 | \$ - | 0.0% |

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 | \$ 75,596 | \$ 25,804 | \$ 86,800 | \$ (14,600) | -14.4% |
| Total City Attorney | \$ 86,790 | \$ 71,202 | \$ 101,400 | \$ 75,596 | \$ 25,804 | \$ 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 | \$ 1,028,258 | \$ (101,958) | \$ 1,165,400 | \$ 239,100 | 25.8% |
| Contracts-Sheriff | 650,002 | 859,790 | 1,025,600 | 1,025,584 | 16 | 1,066,600 | 41,000 | 4.0% |
| Electricity-Streetlighting | 113,725 | 125,574 | 142,700 | 134,148 | 8,552 | 148,100 | 5,400 | 3.8% |
| 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 | \$ 2,304,370 | \$ (95,370) | \$ 2,497,500 | \$ 288,500 | 13.1% |

**City of Westlake
Fiscal Year 2025 Budget**

General Fund – Other Departments

| Description | FY2022 | FY2023 | FY 2024 | | | | | FY 2025 | | |
|--|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|------------------------|
| | Actual | Actual | Adopted Budget | Mar YTD | | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Finance | | | | | | | | | | |
| Auditing Services | \$ 5,250 | \$ 7,000 | \$ 7,000 | \$ - | \$ 7,500 | \$ 7,500 | \$ (500) | \$ 7,800 | \$ 800 | 11.4% |
| Contracts - Finance | 80,668 | 83,100 | 85,600 | 42,800 | 50,436 | 93,236 | (7,636) | 104,400 | 18,800 | 22.0% |
| Total Finance | \$ 85,918 | \$ 90,100 | \$ 92,600 | \$ 42,800 | \$ 57,936 | \$ 100,736 | \$ (8,136) | \$ 112,200 | \$ 19,600 | 21.2% |
| Other Administrative Services | | | | | | | | | | |
| ProfServ-Information Technology | \$ 220,124 | \$ 84,623 | \$ 81,100 | \$ 40,902 | \$ 39,184 | \$ 80,086 | \$ 1,014 | \$ 78,400 | (2,700) | -3.3% |
| Contracts-Admin. Service | 199,239 | 277,757 | 286,100 | 140,968 | 167,220 | 308,188 | (22,088) | 434,100 | 148,000 | 51.7% |
| Misc-Assessmnt Collection Cost | 877 | 1,288 | 5,000 | 4,334 | 108 | 4,442 | 558 | 7,600 | 2,600 | 52.0% |
| Misc-Public Relations | 24,100 | - | - | - | - | - | - | - | - | NA |
| General Government | 65,906 | 77 | 150,000 | 12,001 | 42,506 | 54,507 | 95,493 | 65,900 | (84,100) | -56.1% |
| Total Other Administrative Services | \$ 510,246 | \$ 363,745 | \$ 522,200 | \$ 198,205 | \$ 249,018 | \$ 447,223 | \$ 74,977 | \$ 586,000 | \$ 63,800 | 12.2% |
| Facility Services | | | | | | | | | | |
| Telephone, Cable and Internet Service | \$ 14,647 | \$ 15,861 | \$ 16,200 | \$ 6,336 | \$ 6,691 | \$ 13,027 | \$ 3,173 | \$ 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 | 6,375 | 6,449 | 12,824 | (324) | 12,900 | 400 | 3.2% |
| Insurance(Liab,Auto,Property) | 5,745 | 6,781 | 8,100 | 11,017 | - | 11,017 | (2,917) | 13,200 | 5,100 | 63.0% |
| Miscellaneous Services | 1,682 | 1,547 | 1,700 | 523 | - | 523 | 1,177 | 1,700 | - | 0.0% |
| Cleaning Services | 25,965 | 25,545 | 26,000 | 9,469 | 9,469 | 18,938 | 7,062 | 26,000 | - | 0.0% |
| Principal-Capital Lease Payments | 16,450 | 21,905 | 18,200 | 11,800 | 4,916 | 16,716 | 1,484 | 19,100 | 900 | 4.9% |
| Interest-Capital Lease Payments | 2,495 | 5,967 | 4,400 | 3,131 | 1,200 | 4,331 | 69 | 2,100 | (2,300) | -52.3% |
| Total Facility Services | \$ 71,964 | \$ 86,711 | \$ 173,800 | \$ 48,651 | \$ 28,725 | \$ 77,376 | \$ 96,424 | \$ 113,300 | \$ (60,500) | -34.8% |
| Contingency | \$ 32,928 | \$ 15,772 | \$ 201,900 | \$ 4,022 | \$ - | \$ 4,022 | \$ 197,878 | \$ 217,500 | \$ 15,600 | 7.7% |
| Reserves | | | | | | | | | | |
| 1st Quarter Operating | \$ - | \$ - | \$ 1,059,800 | - | - | \$ - | \$ 1,059,800 | \$ 1,141,900 | \$ 82,100 | 7.7% |
| Capital Projects | - | - | 200,000 | - | - | - | 200,000 | 1,500,000 | 1,300,000 | 650.0% |
| Total Reserves | \$ - | \$ - | \$ 1,259,800 | \$ - | \$ - | \$ - | \$ 1,259,800 | \$ 2,641,900 | \$ 1,382,100 | 109.7% |
| Total Other Departments | \$ 701,056 | \$ 556,328 | \$ 2,250,300 | \$ 293,678 | \$ 335,679 | \$ 629,357 | \$ 1,620,943 | \$ 3,670,900 | \$ 1,420,600 | 63.1% |



**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 | \$ 2,540,707 | \$ (841,893) | \$ 3,044,100 | \$ (338,500) | -10.0% |
| Total Fund Bal. Use / (Addition) | - | (217,997) | (217,997) | - | - | NA |
| Total Funding | \$ 3,382,600 | \$ 2,322,710 | \$(1,059,890) | \$ 3,044,100 | \$ (338,500) | -10.0% |
| <u>EXPENDITURES</u> | | | | | | |
| Expenditures | 3,382,600 | 2,322,710 | (1,059,890) | 3,044,100 | (338,500) | -10.0% |
| Total Expenditures | \$ 3,382,600 | \$ 2,322,710 | \$ 1,059,890 | \$ 3,044,100 | \$ (338,500) | -10.0% |

**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 | \$ 975,256 | \$ (1,353,744) | \$ 1,977,200 | \$ (351,800) | -15.1% |
| Reinspection Fees | 4,800 | 5,550 | 4,800.00 | 500 | (4,300) | 5,600 | 800 | 16.7% |
| Building Permits-Surcharge | 6,555 | 8,176 | 4,200 | 6,560 | 2,360 | 7,400 | 3,200 | 76.2% |
| Other Building Permit Fees | 80,850 | 121,950 | 30,000 | 96,000 | 66,000 | 30,000 | - | 0.0% |
| Building Permits-Admin Fee | 141,555 | 133,645 | 90,900 | 131,420 | 40,520 | 120,700 | 29,800 | 32.8% |
| Engineering Permits | 401,084 | 337,228 | 330,500 | 82,544 | (247,956) | 300,600 | (29,900) | -9.0% |
| Planning/Zoning Permits | 39,039 | 51,195 | 293,200 | 302,576 | 9,376 | 302,600 | 9,400 | 3.2% |
| Other Miscellaneous Revenue | - | 1,000 | - | - | - | - | - | NA |
| Total Revenue | \$ 2,394,124 | \$ 1,738,492 | \$ 3,082,600 | \$ 1,594,856 | \$ (1,487,744) | \$ 2,744,100 | \$ (338,500) | -11.0% |
| Expenditures | | | | | | | | |
| ProfServ-Engineering | \$ 300,555 | \$ 261,205 | \$ 308,500 | \$ 159,354 | \$ 149,146 | \$ 300,600 | \$ (7,900) | -2.6% |
| ProfServ-Information Technology | 132,181 | 259,149 | 200,800 | 204,348 | (3,548) | 259,100 | 58,300 | 29.0% |
| ProfServ-Legal Services | 62,703 | 42,292 | 75,300 | 29,040 | 46,260 | 62,700 | (12,600) | -16.7% |
| ProfServ-Planning/Zoning Board | 275,083 | 284,853 | 293,200 | 302,576 | (9,376) | 302,600 | 9,400 | 3.2% |
| ProfServ-Compliance Service | - | 186,480 | 185,800 | 180,000 | 5,800 | 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 | 1,289,076 | 506,924 | 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 | 3,689 | 1,611 | 5,700 | 400 | 7.5% |
| Lease - Building | - | - | 43,400 | - | 43,400 | 24,000 | (19,400) | -44.7% |
| Lease - Copier | 3,538 | 5,860 | 6,800 | 3,903 | 2,897 | 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 | 9,352 | (8,052) | 1,300 | - | 0.0% |
| Administration Fee | 113,218 | 113,200 | 116,600 | 74,109 | 42,491 | 32,700 | (83,900) | -72.0% |
| Billing Service Fees | - | - | - | - | - | 108,000 | 108,000 | NA |
| Office Supplies | 5,206 | 518 | 2,100 | 136 | 1,964 | 2,100 | - | 0.0% |
| Cleaning Services | 15,900 | 16,550 | 15,900 | 15,000 | 900 | 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 | \$ 2,271,296 | \$ 811,304 | \$ 2,744,100 | \$ (338,500) | -11.0% |

**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 | \$ - | \$ 180,908 | \$ 180,908 | \$ - | \$ - | NA |
| Dividends | - | - | - | 15,603 | (15,603) | - | - | NA |
| Donations | 1,001,028 | 807,660 | 300,000 | 749,340 | 449,340 | 300,000 | - | 0.0% |
| Total Revenue | \$ 1,011,393 | \$ 934,186 | \$ 300,000 | \$ 945,851 | \$ 614,645 | \$ 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 |