

CITY OF WESTLAKE



AGENDA

City Council Final Budget Hearing

Wednesday, September 11, 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 988 6890 | 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

ADDITIONS, DELETIONS, OR MODIFICATIONS, AND APPROVAL OF AGENDA

PUBLIC HEARING

- A.** RESOLUTION 2024-18 – Adoption of Final Millage Rate for Fiscal Year 2025

Submitted By: Finance

RESOLUTION 2024-18

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF _____ FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

- B.** RESOLUTION 2024-19 - Adoption of Final Budget for Fiscal Year 2025

Submitted By: Finance

RESOLUTION 2024-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

PUBLIC COMMENTS AND REQUESTS

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.

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: Thursday, September 5, 2024



Meeting Agenda Item Coversheet

MEETING DATE:		9/11/2024		Submitted By: Finance	
SUBJECT: <i>This will be the name of the Item as it will appear on the Agenda</i>		RESOLUTION 2024-18 – Adoption of Final Millage Rate for Fiscal Year 2025			
STAFF RECOMMENDATION: (MOTION READY)		Adopt Final Millage Rate for Fiscal Year 2025			
SUMMARY and/or JUSTIFICATION:		Council action to adopt a final millage rate is required by F.S 200.65 (d) to receive needed ad valorem tax assessments.			
uird	AGREEMENT:		BUDGET:		X
	STAFF REPORT:		PROCLAMATION:		
	EXHIBIT(S):		OTHER:		
IDENTIFY EACH ATTACHMENT. <i>For example, an agreement may have 2 exhibits, identify the agreement and Exhibit A and Exhibit B</i>		Resolution 2024-18			
SELECT, if applicable		RESOLUTION:		X	ORDINANCE:
IDENTIFY FULL RESOLUTION OR ORDINANCE TITLE <i>(if Item is <u>not</u> a Resolution or Ordinance, please erase all default text from this field's textbox and leave blank) <u>Please keep text indented.</u></i>		A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF ____ FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.			
FISCAL IMPACT (if any):					\$

RESOLUTION 2024-18

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF ____ FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a final budget has been prepared estimating expenditure and revenues of the City for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount to be appropriated for the ensuing year; and

WHEREAS, the City Council of the City of Westlake, Florida has conducted a public hearing and has considered recommendations and the proposed millage to be levied to carry on the government of the City for the ensuing year;

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

- SECTION 1. The foregoing "WHEREAS" clauses are true and correct and hereby ratified and confirmed by the City Council. All exhibits attached hereto are hereby incorporated herein.
- SECTION 2. The final 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 departmental and other revenues will be sufficient to pay for appropriations made in the final budget for the fiscal year is hereby set at ____ mills.
- SECTION 3. The final millage adopted herein is greater than the rolled-back rate of _____mills computed pursuant to the TRIM Act (Section 200.065, Florida Statutes, 2010, as amended) by _____%.
- SECTION 4. Conflicts: All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.
- SECTION 5. Severability: If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and will in no way affect the validity of the other provisions of this Resolution.
- SECTION 6. That this resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED BY the City Council for the City of Westlake, Florida, this _____ day of September 2024.

City of Westlake
JohnPaul O'Connor, Mayor

Zoie P. Burgess, City Clerk



Meeting Agenda Item Coversheet

TRESOLUTIONNB

MEETING DATE:		9/11/2024	Submitted By: Finance	
SUBJECT: <i>This will be the name of the Item as it will appear on the Agenda</i>		RESOLUTION 2024-19 - Adoption of Final Budget for Fiscal Year 2025		
STAFF RECOMMENDATION: (MOTION READY)		Adopt Final Budget for Fiscal Year 2025		
SUMMARY and/or JUSTIFICATION:		Summary and Detailed Anticipated Revenues and Budgeted Expenditures for Westlake General Fund, Housing Assistance Fund and Comprehensive Planning Fund for Fiscal Year 2025		
SELECT, if applicable	AGREEMENT:		BUDGET:	X
	STAFF REPORT:		PROCLAMATION:	
	EXHIBIT(S):		OTHER:	
IDENTIFY EACH ATTACHMENT. <i>For example, an agreement may have 2 exhibits, identify the agreement and Exhibit A and Exhibit B</i>		Resolution 2024-19 Fiscal Year 2025 Budget		
SELECT, if applicable	RESOLUTION:	X	ORDINANCE:	
IDENTIFY FULL RESOLUTION OR ORDINANCE TITLE <i>(if Item is <u>not</u> a Resolution or Ordinance, please erase all default text from this field's textbox and leave blank)</i> <u>Please keep text indented.</u>		<p>A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.</p> <hr/>		
FISCAL IMPACT (if any):			\$	

RESOLUTION 2024-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a final budget has been prepared by the City estimating expenditures and revenues of the City for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount necessary to be appropriated for the ensuing year; and

WHEREAS, the City Council of the City of Westlake, Florida has conducted a public hearing and has considered the recommendations and the suggested budget necessary to be levied to carry on the government of the City for the ensuing year;

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

- SECTION 1. The foregoing "WHEREAS" clauses are true and correct and hereby ratified and confirmed by the City Council. All exhibits attached hereto are hereby incorporated herein.
- SECTION 2. That the final budget of the City of Westlake, Florida, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, is hereby adopted and the appropriations set out therein are hereby made to maintain and carry on the government of the City of Westlake, Florida. A copy of the final budget is attached hereto as Exhibit "A".
- SECTION 3. The final budget shall be published in accordance with the publication and notice requirements set forth in Chapter 200, Florida Statutes. A public hearing has been held on the 11th day of September, 2024 for the purposes of adopting a final budget.
- SECTION 4. Conflicts: All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.
- SECTION 5. Severability: If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and will in no way affect the validity of the other provisions of this Resolution.
- SECTION 6. This resolution shall become effective immediately upon its adoption.

PASSED AND APPROVED BY the City Council for the City of Westlake, Florida, this _____ day of September 2024.

City of Westlake
JohnPaul O'Connor, Mayor

Zoie P. Burgess, City Clerk

City of Westlake



FISCAL YEAR 2025

ANNUAL BUDGET

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Budget Message

Honorable Mayor and City Council

I am pleased to submit the ninth budget for the city for the Fiscal Year 2025 (October 1, 2024 – September 30, 2025). The city grew by some six hundred sixty-seven single family homes in calendar year 2023. The first of the commercial developments came fully online this past year which helped to build up the taxable values for the city. As explained in the past there is a period of approximately a year to a year and a half after completion of development before the full impact of new commercial buildings is shown in the budget and taxes. As development continues, we will review and correct sections of the Land Development Regulations, where the regulatory theory conflicts with reality. The continued teamwork between the City Council, City Manager, City Attorney, City Planner, City Engineer, City Clerk, Building Department, administrative staff, Seminole Improvement District, and the developers' representatives will allow us to continue to move forward and respond to market conditions.

According to the Palm Beach County Property Appraiser the City of Westlake's taxable value increased approximately 41% during calendar year 2023. The growth in home sales and commercial development coming online accounted for this increase. Sales of single-family homes and commercial development continue to be strong.

The ***proposed millage rate for FY2025 is 4.7 mils***. This rate is projected to generate approximately \$6,058,611 in ad-valorem taxes to the City based on the taxable value as of January 1st as provided by Palm Beach County Property Appraiser. The total proposed FY2025 budget for the General Fund is \$7,653,600, which is an increase of approximately a 38% over the current year budget. The budget difference between the property tax revenue received and budgeted expenditures is made up of several components, including interest, licenses, permits & fees, other taxes.

The proposed millage rate of 4.7 mills is approximately 3% higher than the rolled-back rate. Generating revenue *based on the rolled-back rate* would not be practical as the city must be able to provide the administrative infrastructure to operate. FY 2025 is only the second year the city has been operating without any subsidy from the master developer for shortfalls. The largest impact on the taxes the individual pays is the assessed value established by the County Property Appraiser.

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

City continues to develop residential and commercial properties the tax base will continue to grow.

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

Respectfully submitted,



Kenneth Cassel

City of Westlake

Item B.

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.



**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	\$ 9,790,908	\$ (240,389)	\$ 11,664,811	\$ 1,633,515	16.3%
Total Fund Bal. Use / (Addition)	(1,099,796)	(3,376,842)	(2,277,046)	(969,311)	130,485	NA
Total Funding	\$ 8,931,500	\$ 6,414,066	\$ (2,517,435)	\$ 10,695,500	\$ 1,764,000	19.8%
EXPENDITURES						
Personnel Expenditures	\$ 64,600	\$ 64,625	\$ (25)	\$ 64,600	\$ -	0.0%
Operating Expenditures	7,355,200	6,294,410	1,060,790	7,627,700	272,500	3.7%
Capital Expenditures	50,000	37,761	12,239	50,000	-	0.0%
Contingency	201,900	17,270	184,630	232,500	30,600	15.2%
Reserves	1,259,800	-	1,259,800	2,720,700	1,460,900	116.0%
Total Expenditures	\$ 8,931,500	\$ 6,414,066	\$ 2,517,434	\$ 10,695,500	\$ 1,764,000	19.8%



**City of Westlake
Fiscal Year 2025 Budget**

General Fund – Summary

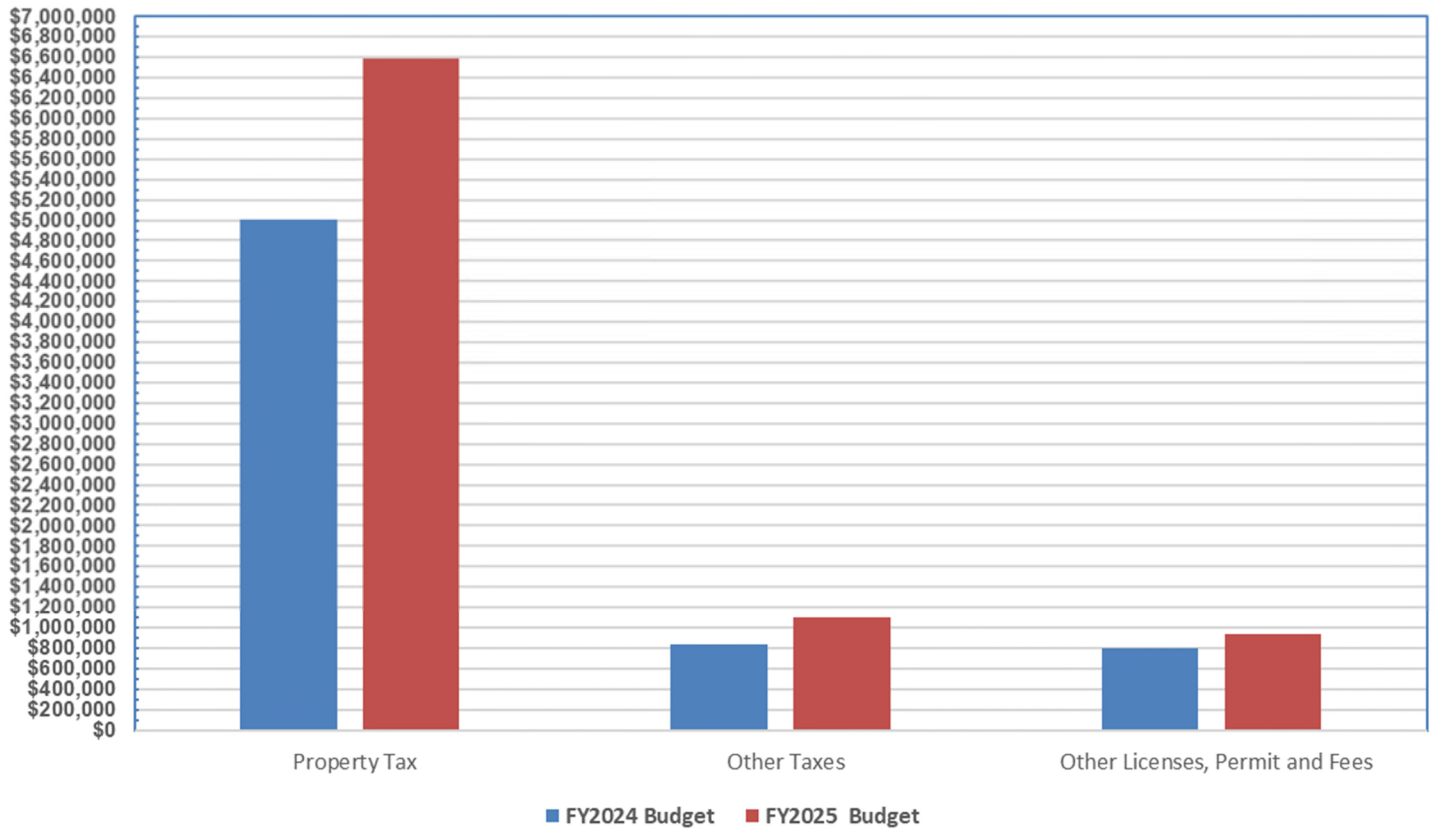
Description	FY 2024			FY 2025		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
FUNDING						
Total Revenue	\$ 6,648,696	\$ 7,192,352	\$ 543,656	\$ 8,622,911	\$ 1,974,215	29.7%
Total Fund Bal. Use / (Addition)	(1,099,796)	(3,200,815)	(2,101,019)	(969,311)	130,485	-11.9%
Total Funding	\$ 5,548,900	\$ 3,991,537	\$ (1,557,363)	\$ 7,653,600	\$ 2,104,700	37.9%
EXPENDITURES						
Personnel Expense	\$ 64,600	\$ 64,625	\$ (25)	\$ 64,600	\$ -	0.0%
Operating Expense	3,972,600	3,871,881	100,719	4,585,800	613,200	15.4%
Capital Expenditures	50,000	37,761	12,239	50,000	-	0.0%
Contingency	201,900	17,270	184,630	232,500	30,600	15.2%
Reserves	1,259,800	-	1,259,800	2,720,700	1,460,900	116.0%
Total Expenditures	\$ 5,548,900	\$ 3,991,537	\$ 1,557,363	\$ 7,653,600	\$ 2,104,700	37.9%

City of Westlake Fiscal Year 2025 Budget

General Fund – Source of Funds

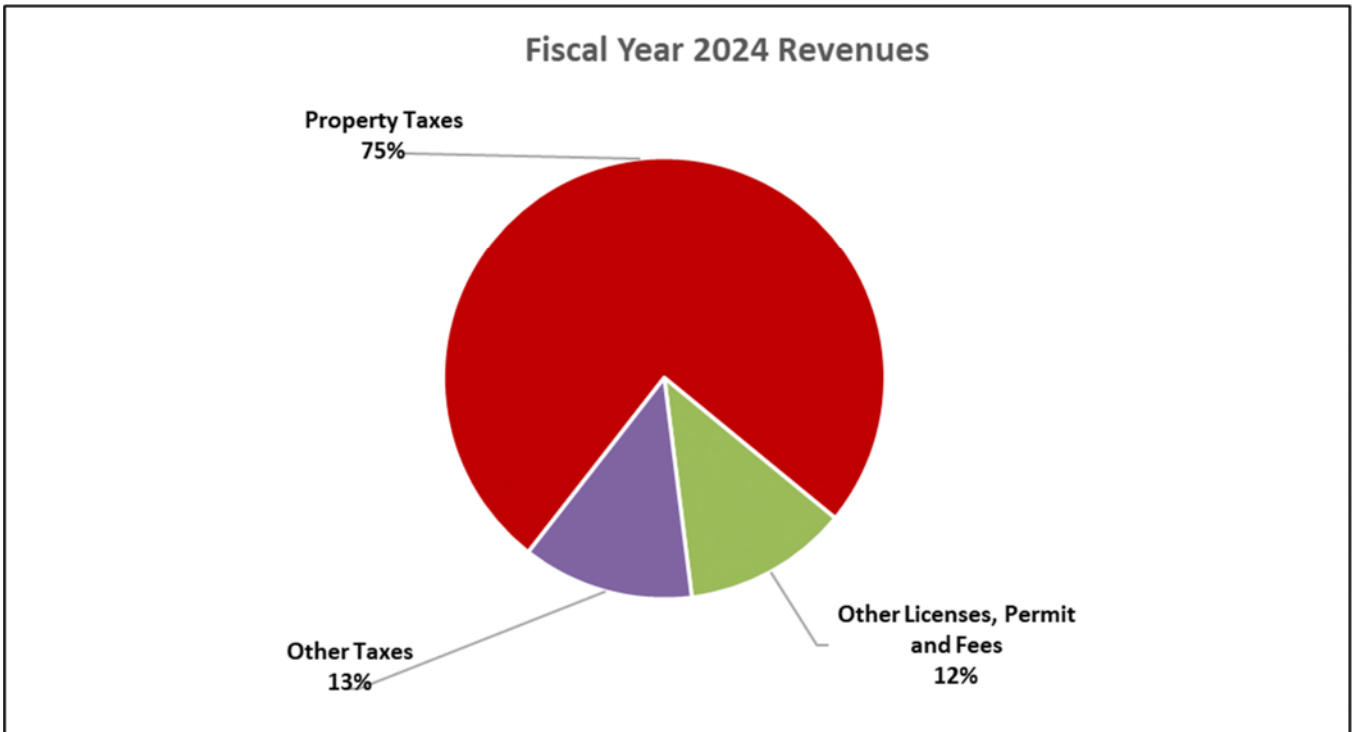
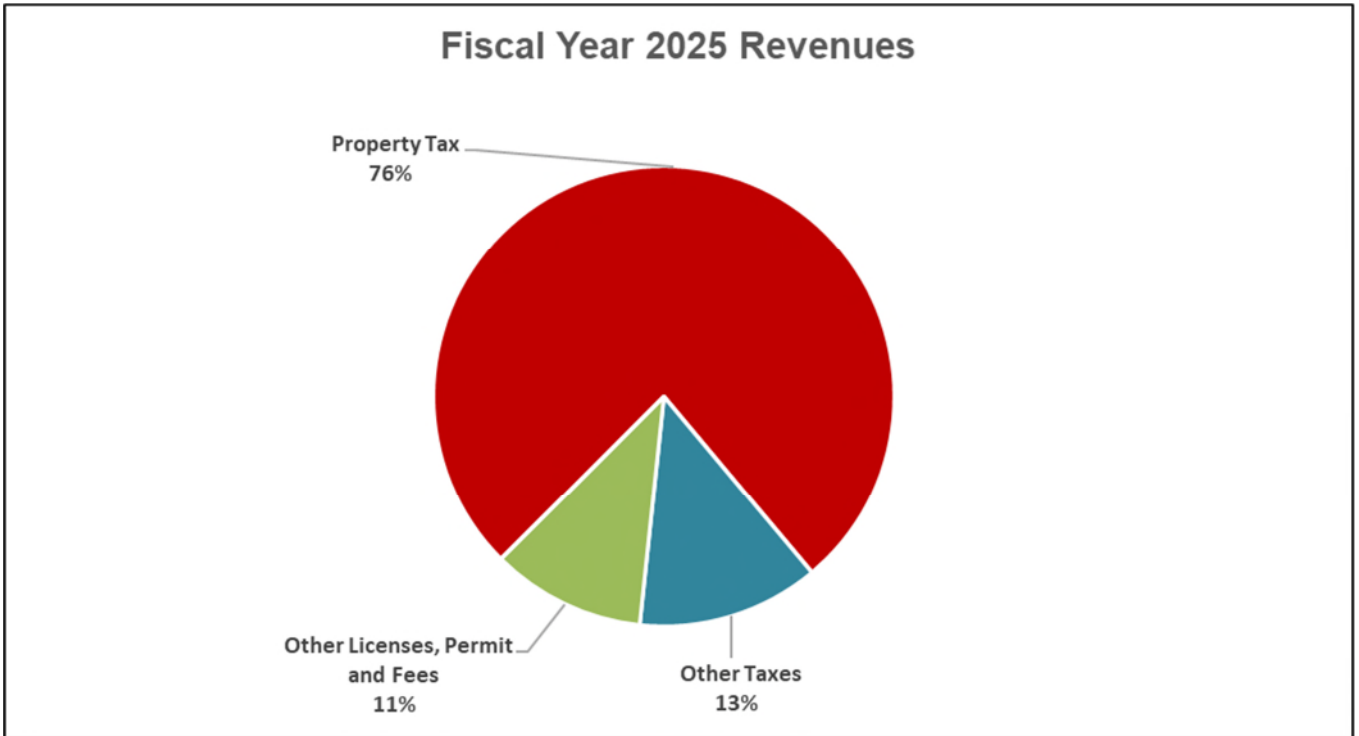
Description	FY 2024			FY 2025		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Property Taxes	\$ 5,011,896	\$ 4,917,917	\$ (93,979)	\$ 6,587,111	\$ 1,575,215	31.4%
Other Taxes	834,100	974,734	140,634	1,102,500	268,400	32.2%
Other Licenses, Permit and Fees	802,700	1,074,364	271,664	933,300	130,600	16.3%
Interest Income	-	225,337	225,337	-	-	NA
Total Revenues	\$ 6,648,696	\$ 7,192,352	\$ 543,656	\$ 8,622,911	\$ 1,974,215	29.7%
Use (Add To) Fund Balance	(1,099,796)	(3,200,815)	(2,101,019)	(969,311)	130,485	-11.9%
Total Source of Funds	\$ 5,548,900	\$ 3,991,537	\$ (1,557,363)	\$ 7,653,600	\$ 2,104,700	37.9%

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

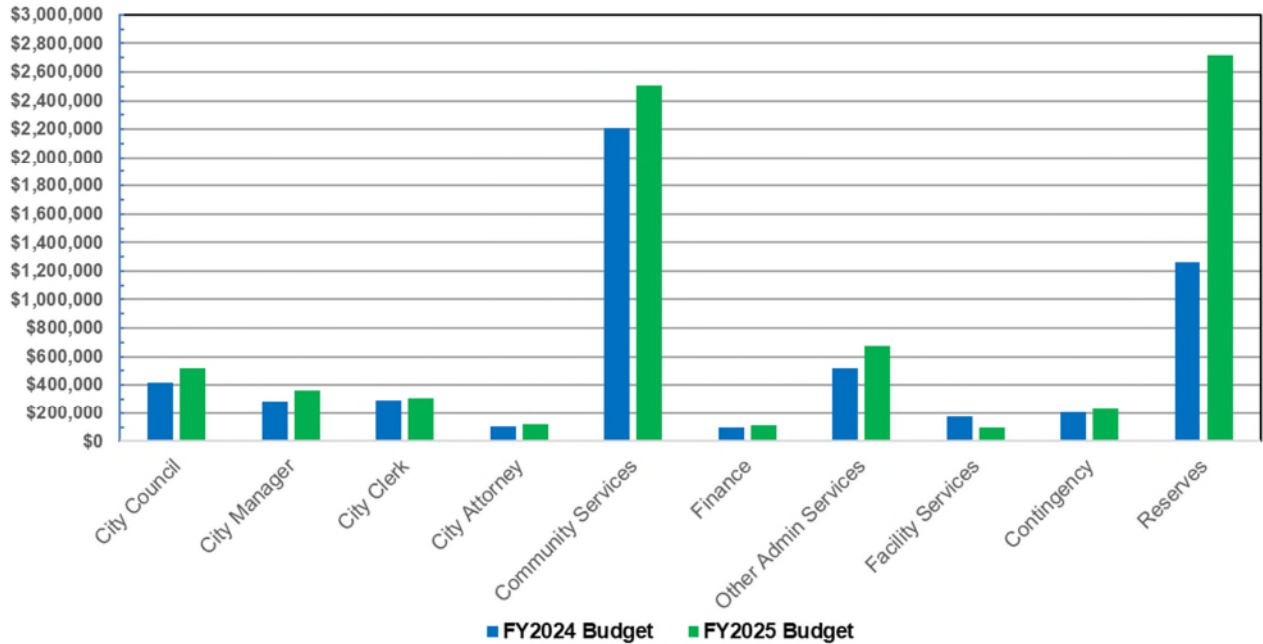
Description	FY 2022	FY 2023	FY 2024			FY 2025		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Property Tax								
Tax Receipts - Current Year	\$ 1,796,354	\$ 3,099,718	\$ 4,721,257	\$ 4,611,297	\$ (109,960)	\$ 6,058,611	\$ 1,337,354	28.3%
Tax Receipts - Prior Years	-	1,308	-	1,894	1,894	-	-	NA
Tax Receipts - Discounts	(69,673)	(119,809)	(188,850)	(179,095)	9,755	(242,300)	(53,500)	28.3%
Special Assessments-Tax Collector	223,216	357,057	499,468	502,846	3,378.00	802,900	303,432	60.8%
Special Assessments-Delinquent	-	281	-	281	281	-	-	NA
Special Assmnts- Discounts	(8,498)	(13,026)	(19,979)	(19,306)	673	(32,100)	(12,121)	60.7%
Total - Property Tax	\$ 1,941,399	\$ 3,325,529	\$ 5,011,896	\$ 4,917,917	\$ (93,979)	\$ 6,587,111	\$ 1,575,165	31.4%
Other Taxes								
Municipal Revenue Sharing	\$ 15,822	\$ 28,123	\$ 43,200	\$ 45,811	\$ 2,611	\$ 70,100	\$ 26,900	62.3%
Public Service Tax-Electricity	243,889	408,914	430,600	493,259	62,659	559,000	128,400	29.8%
Public Service Tax-Water	68,332	75,926	109,000	165,323	56,323	187,400	78,400	71.9%
Public Service Tax-Gas	62,315	100,430	102,900	126,249	23,349	126,200	23,300	22.6%
Communications Svcs. Tax	47,770	122,167	148,400	144,092	(4,308)	159,800	11,400	7.7%
Total - Other Taxes	\$ 438,128	\$ 735,560	\$ 834,100	\$ 974,734	\$ 140,634	\$ 1,102,500	\$ 268,400	32.2%
Other Licenses, Permits and Fees								
FPL Franchise Fee	\$ 215,079	\$ 331,283	\$ 365,200	\$ 402,737	\$ 37,537	\$ 456,400	\$ 91,200	25.0%
Gas Franchise Fee	-	44,050	60,100	187,075	126,975	68,200	8,100	0
Solid Waste Franchise Fee	13,373	19,520	22,200	28,268	6,068	32,000	9,800	44.1%
Occupational Licenses	27,536	51,612	6,100	27,290	21,190	27,300	21,200	347.5%
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	85,585	(10,115)	85,600	(10,100)	-10.6%
Lien Search Fees	10,023	12,968	5,900	12,940	7,040	10,000	4,100	69.5%
Trash Bin Fees	13,215	15,720	13,200	12,766	(434)	12,800	(400)	-3.0%
Federal Grants	362,367	1,132	-	-	-	-	-	NA
Special Events	79,450	71,300	-	65,850	65,850	-	-	NA
Other Fees	9,518	12,688	5,400	18,423	13,023	7,600	2,200	40.7%
Total - Other Licenses, Permits and Fees	\$ 1,109,800	\$ 888,148	\$ 802,700	\$ 1,074,364	\$ 271,664	\$ 933,300	\$ 130,600	16.3%
Interest Income	\$ 7,702	\$ 54,788	\$ -	\$ 225,337	\$ 225,337	\$ -	\$ -	NA
Total Revenue	\$ 3,497,029	\$ 5,004,025	\$ 6,648,696	\$ 7,192,352	\$ 543,656	\$ 8,622,911	\$ 1,974,165	29.7%

City of Westlake Fiscal Year 2025 Budget

General Fund – Expenditures by Function

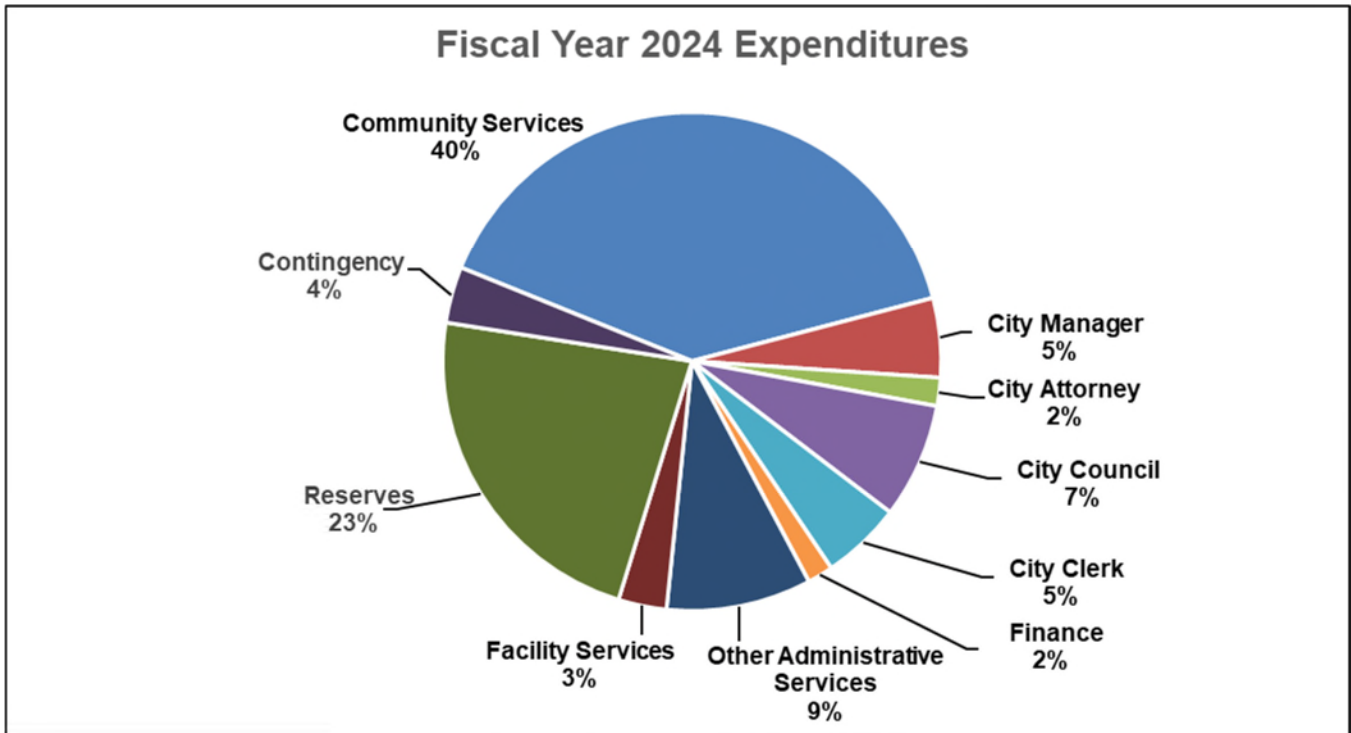
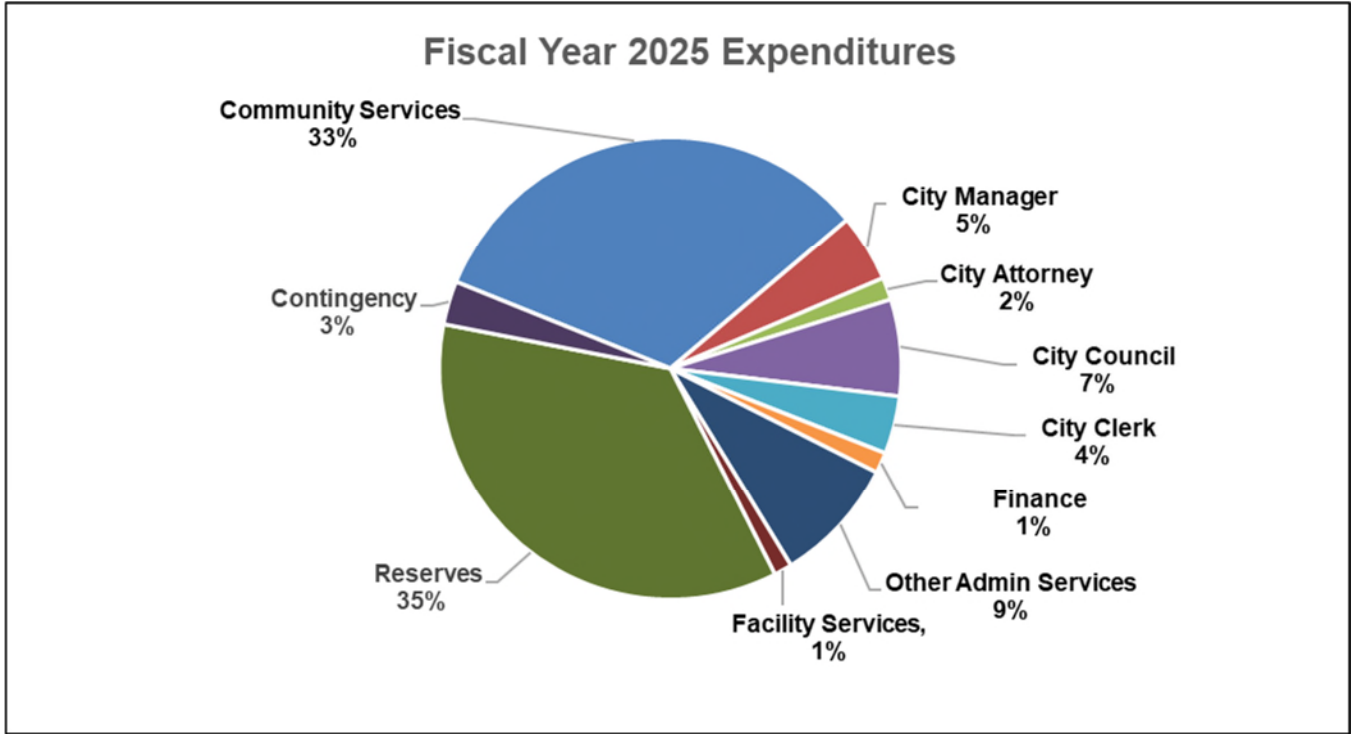
Description	FY 2024			FY 2025		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
City Council	\$ 414,200	\$ 440,417	\$ (26,217)	\$ 516,100	\$ 101,900	24.6%
City Manager	285,200	284,612	588	365,200	80,000	28.1%
City Clerk	288,800	259,898	28,902	309,600	20,800	7.2%
City Attorney	101,400	86,680	14,720	120,000	18,600	18.3%
Community Services	2,209,000	2,308,000	(99,000)	2,505,100	296,100	13.4%
Finance (Other Depts)	92,600	100,854	(8,254)	112,200	19,600	21.2%
Other Administrative Services (Other Depts)	522,200	410,517	111,683	675,700	153,500	29.4%
Facility Services (Other Depts)	173,800	83,289	90,511	96,500	(77,300)	-44.5%
Contingency (Other Depts)	201,900	17,270	184,630	232,500	30,600	15.2%
Reserves (Other Depts)	1,259,800	-	1,259,800	2,720,700	1,460,900	116.0%
Total Expenditures	\$ 5,548,900	\$ 3,991,537	\$ 1,557,363	\$ 7,653,600	\$ 2,104,700	37.9%

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 policy setting 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.

Current Year Highlights

- Approved FY 2025 budget with a significant millage rate reduction.
- Approved seven commercial development site plans.
- Approved five residential plats for development.
- Approved two roadway plats for development.
- Adopted ordinances for revisions to the City's Land Development Regulations as recommended by the Manager and staff.
- Approved ARPA funds to be utilized for drainage improvements at the SID / City Park as part of the overall development plan.
- Developed preliminary site plan with Seminole Improvement District for development of the ISD / City Park.
- Completed four City special events (Holiday Pop-Up, Spring Fest, 5K Run, 4th of July)

Next Year Goals

- Approve a balanced budget that meets the needs of the city and possibly reduce the millage rate.
- Have the four City sponsored special events.
- Continue to work with administration on communication strategies to better inform the residents.
- Adopt modification to the Land Development Regulations and other ordinances as needed.
- Approve additional plats for development 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	4,625	(25)	4,600	-	0.0%
Total Personal Services	\$ 101,668	\$ 64,590	\$ 64,600	\$ 64,625	\$ (25)	\$ 64,600	\$ -	0.0%
Operating Expenses								
ProfServ-Legislative Expense	\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ 75,000	\$ 51,000.00	212.5%
Telephone, Cable and Internet Service	1,131	3,916	3,800	5,256	(1,456)	5,300	1,500	39.5%
Lease - Building	-	-	16,000	9,050	6,950	9,100	(6,900)	-43.1%
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	274,396	(24,396)	274,400	24,400	9.8%
Election Fees	600	-	-	240	(240)	-	-	N/A
Council Expenses	26,237	33,174	50,000	78,443	(28,443)	78,400	28,400	56.8%
Dues, Licenses, Subscriptions	1,529	1,273	1,600	3,850	(2,250)	3,800	2,200	137.5%
Total Operating Expenses	\$ 202,364	\$ 253,855	\$ 349,600	\$ 375,792	\$ (26,192)	\$ 451,500	\$ 55,000	29.1%
Total City Council	\$ 304,032	\$ 318,445	\$ 414,200	\$ 440,417	\$ (26,217)	\$ 516,100	\$ 55,000	24.6%

City of Westlake

Fiscal Year 2025 Budget

General Fund – City Manager Department

Summary

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

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

Mission

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

Major Challenges

- Planning for sufficient space or alternate means to provide City services.
- Maintaining the proper level of service while minimizing the overall cost for services.
- Reviewing and updating the City's Land Development regulations to correct unforeseen conflicts.
- Planning for future growth of needed services and to ensure sufficient revenues are available.
- Maintaining intergovernmental cooperation with other agencies surrounding and impacting the City.
- Working with the developers and other third parties to ensure that the integrity of the original vision of the master developer and the founding city council of the City is maintained.

Current Year Highlights

- Held on-line discussions with the residents in the "Coffee with the Manager" forum, which continued to be a positive method of keeping the residents informed.
- Finalized implementation of the City's online building department software.
- Continued improvements to the GIS database to facilitate the City's building department software as well as other functions.
- Prepared a budget for the council that met the proposed desires of the council and still lowered the millage rate.

City of Westlake Fiscal Year 2025 Budget

General Fund – City Manager Department

Next Year Goals

- Continue to have “Coffee with the Manager” to promote communication between residents and the city.
- Continue to manage the city and its finances in a fiscal conservative way.
- Continue to work on long term facilities planning (Community Center, Park, Verti-ports, transportation, etc.).
- Review and update LDRs as necessary to minimize or eliminate conflicts.
- Review new commercial and residential plats as submitted for future development and ensure that conflicts with developers, the city and the Seminole Improvement District are minimized.
- Secure a new solid waste contract and provider to service the city.

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	\$ 230,680	\$ (10,680)	\$ 249,800	\$ 29,800	13.5%
Public Relations	-	-	-	-	-	50,000	50,000	NA
Miscellaneous Expenses	-	-	-	792	-	-	-	NA
Office Supplies	6,990	11,343	12,300	12,662	(362)	12,700	400	3.3%
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	\$ 246,851	\$ (10,859)	\$ 315,200	\$ 80,000	34.0%
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	\$ 284,612	\$ 1,380	\$ 365,200	\$ 80,000	28.1%

City of Westlake Fiscal Year 2025 Budget

General Fund – City Clerk Department

Summary

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

Mission

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

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

Current Year Highlights

- Assisted in the planning and organization of four (4) city events.
- Implemented Electronic Election Management System
- Oversaw the 2024 Election Qualifying Process
- Oversaw the logistics and relocation of Public City Council meetings.
- Assisted in the restructuring of the Education Advisory Board
- Initiated the restructuring of current records management system to improve storage, retention, and disposition to coincide with Florida Records Management.
- Continued efforts to progress the city through codification.

City of Westlake Fiscal Year 2025 Budget

General Fund – City Clerk Department

- 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 meeting streaming.
- Continued to develop standard operating procedures.

Next Year Goals

- Continue to enhance and promote accessibility and to ensure services are provided in an open and transparent manner.
- Continue efforts in staff training in the emergency notification system
- Continue training for the archive and records management system
- Continue to maintain and seek strong cooperative partnerships, relationships, and opportunities to improve services, and to meet the changing needs of the community, including the rapidly increasing size and diversity of its population.
- Continue to develop records management policies and procedures in accordance with State guidelines.
- Review and streamline election processes in anticipation of the 2026 election.
- Maintain business licensing, and other permitting processes.
- Develop a more streamlined system for public records requests and tracking.
- 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.)
<i>Operating Expenses</i>								
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	-	233,300	14,700	6.7%
Postage and Freight	931	779	1,500	2,190	(690)	-	(1,500)	-100.0%
Printing	3,088	21	15,500	163	15,337	15,500	-	0.0%
Advertising	14,670	17,543	23,200	6,666	16,534	17,500	(5,700)	-24.6%
Office Supplies	-	2,885	2,900	-	2,900	2,900	-	0.0%
Miscellaneous Services	193	100	1,300	804	496	-	(1,300)	-100.0%
Miscellaneous Expenses	-	-	-	1,022	(1,022)	6,000	6,000	NA
Dues, Licenses, Subscriptions	10,340	20,063	19,700	22,129	(2,429)	26,100	6,400	32.5%
Total City Clerk	\$ 243,478	\$ 259,691	\$ 288,800	\$ 259,898	\$ 28,902	\$ 309,600	\$ 20,800	7.2%

City of Westlake Fiscal Year 2025 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 the pleasure of the City Council. Accordingly, the office provides legal services as outlined in the City Charter.

The Legal Department provides legal support and advice to the City Council, City Manager, Department Directors, and advisory boards on all legal matters affecting or involving the City. The Legal Department is a contracted service.

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.

Current 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.
- Assisted with solid waste assessment (draft resolutions and public notices).
- Assist City Clerk with public records requests.

Next 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	\$ 86,680	\$ 14,720	\$ 120,000	\$ 18,600	18.3%
Total City Attorney	\$ 86,790	\$ 71,202	\$ 101,400	\$ 86,680	\$ 14,720	\$ 120,000	\$ 18,600	18.3%

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	\$ 1,069,387	\$ (143,087)	\$ 1,212,000	\$ 285,700	30.8%
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	119,833	22,867	132,300	(10,400)	-7.3%
R&M-Community Service	27,500	28,300	29,100	29,128	(28.00)	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	6,789	21,211	6,800	(21,200)	NA
Total Community Services	\$ 1,306,433	\$ 1,906,934	\$ 2,209,000	\$ 2,308,000	\$ (99,000)	\$ 2,505,100	\$ 296,100	13.4%

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%
Office Supplies		-	-	117	(117)	-	-	NA
Total Finance	\$ 85,918	\$ 90,100	\$ 92,600	\$ 100,854	\$ (8,254)	\$ 112,200	\$ 19,600	21.2%
Other Administrative Services								
ProfServ-Information Technology	\$ 220,124	\$ 84,623	\$ 81,100	\$ 87,683	\$ (6,583)	\$ 76,600	(4,500)	-5.5%
Contracts-Admin. Service	199,239	277,757	286,100	308,187	(22,087)	441,100	155,000	54.2%
Misc-Assessmnt Collection Cost	877	1,288	5,000	4,256	744	8,000	3,000	60.0%
Misc-Public Relations	24,100	-	-	-	-	-	-	NA
General Government	65,906	77	150,000	10,391	139,609	150,000	-	0.0%
Total Other Administrative Services	\$ 510,246	\$ 363,745	\$ 522,200	\$ 410,517	\$ 111,683	\$ 675,700	\$ 153,500	29.4%
Facility Services								
Telephone, Cable and Internet Service	\$ 14,647	\$ 15,861	\$ 16,200	\$ 10,845	\$ 5,355	\$ 9,200	\$ (7,000)	-43.2%
Lease - Building	500	-	86,700	-	86,700	25,000	(61,700)	-71.2%
Lease-Copier	4,480	9,105	12,500	12,824	(324)	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	578	1,122	1,700	-	0.0%
Cleaning Services	25,965	25,545	26,000	19,836	6,164	13,300	(12,700)	-48.8%
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	\$ 83,289	\$ 90,511	\$ 96,500	\$ (77,300)	-44.5%
Contingency	\$ 32,928	\$ 15,772	\$ 201,900	\$ 17,270	\$ 184,630	\$ 232,500	\$ 30,600	15.2%
Reserves								
1st Quarter Operating	\$ -	\$ -	\$ 1,059,800	\$ -	\$ 1,059,800	\$ 1,220,700	\$ 160,900	15.2%
Capital Projects	-	-	200,000	-	200,000	1,500,000	1,300,000	650.0%
Total Reserves	\$ -	\$ -	\$ 1,259,800	\$ -	\$ 1,259,800	\$ 2,720,700	\$ 1,460,900	116.0%
Total Other Departments	\$ 701,056	\$ 556,328	\$ 2,250,300	\$ 611,930	\$ 1,638,370	\$ 3,837,600	\$ 1,587,300	70.5%



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.)
FUNDING						
Revenue/Other Financing Sources	\$ 3,382,600	\$ 2,598,556	\$ (784,044)	\$ 3,041,900	\$ (340,700)	-10.1%
Total Fund Bal. Use / (Addition)	-	(176,027)	(176,027)	-	-	NA
Total Funding	\$ 3,382,600	\$ 2,422,529	\$ (960,071)	\$ 3,041,900	\$ (340,700)	-10.1%
EXPENDITURES						
Expenditures	3,382,600	2,422,529	(960,071)	3,041,900	(340,700)	-10.1%
Total Expenditures	\$ 3,382,600	\$ 2,422,529	\$ 960,071	\$ 3,041,900	\$ (340,700)	-10.1%

**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	\$ 1,004,665	\$ (1,324,335)	\$ 1,966,300	\$ (362,700)	-15.6%
Reinspection Fees	4,800	5,550	4,800	420	(4,380)	-	(4,800)	-100.0%
Building Permits-Surcharge	6,555	8,176	4,200	5,516	1,316	7,600	3,400	81.0%
Other Building Permit Fees	80,850	121,950	30,000	85,720	55,720	30,000	-	0.0%
Building Permits-Admin Fee	141,555	133,645	90,900	129,748	38,848	129,700	38,800	42.7%
Engineering Permits	401,084	337,228	330,500	87,599	(242,901)	300,600	(29,900)	-9.0%
Planning/Zoning Permits	39,039	51,195	293,200	307,672	14,472	307,700	14,500	4.9%
Other Miscellaneous Revenue	-	1,000	-	-	-	-	-	NA
Total Revenue	\$ 2,394,124	\$ 1,738,492	\$ 3,082,600	\$ 1,621,340	\$ (1,461,260)	\$ 2,741,900	\$ (340,700)	-11.1%
Expenditures								
ProfServ-Engineering	\$ 300,555	\$ 261,205	\$ 308,500	\$ 164,728	\$ 143,772	\$ 300,600	\$ (7,900)	-2.6%
ProfServ-Information Technology	132,181	259,149	200,800	290,227	(89,427)	290,200	89,400	44.5%
ProfServ-Legal Services	62,703	42,292	75,300	26,472	48,828	62,700	(12,600)	-16.7%
ProfServ-Planning/Zoning Board	275,083	284,853	293,200	307,672	(14,472)	307,700	14,500	4.9%
ProfServ-Compliance Service	-	186,480	185,800	179,712	6,088	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	1,250,116	545,884	1,431,900	(364,100)	-20.3%
Outside Legal Services	875	-	1,800	-	1,800	-	(1,800)	-100.0%
Special Magistrate	-	-	-	-	-	30,000	30,000	NA
Telephone, Cable and Internet Service	4,756	5,036	5,300	5,574	(274)	7,000	1,700.00	32.1%
Lease - Building	-	-	43,400	-	43,400	24,000	(19,400)	-44.7%
Lease - Copier	3,538	5,860	6,800	4,007	2,793	3,100	(3,700)	-54.4%
Printing	993	255	2,200	713	713	1,000	(1,200)	-54.5%
Miscellaneous Services	1,308	345	1,300.00	348	348	1,300	-	0.0%
Administration Fee	113,218	113,200	116,600	74,111	74,111	32,700	(83,900)	-72.0%
Billing Service Fees	-	-	-	33,166	(33,166)	42,800	42,800	NA
Office Supplies	5,206	518	2,100	919	1,181	2,100	-	0.0%
Cleaning Services	15,900	16,550	15,900	19,350	(3,450)	13,000	(2,900)	-18.2%
Principal-Capital Lease Payments	1,865	-	4,500	-	-	4,800	300	6.7%
Interest-Capital Lease Payments	183	-	1,100	-	-	500	(600)	-54.5%
Total Expenditures	\$ 2,350,275	\$ 2,914,565	\$ 3,082,600	\$ 2,357,115	\$ 750,129	\$ 2,741,900	\$ (340,700)	-11.1%

**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	\$ -	\$ 135,803	\$ 135,803	\$ -	\$ -	NA
Dividends	-	-	-	73,553	(73,553)	-	-	NA
Donations	1,001,028	807,660	300,000	767,860	467,860	300,000	-	0.0%
Total Revenue	\$ 1,011,393	\$ 934,186	\$ 300,000	\$ 977,216	\$ 530,110	\$ 300,000	\$ -	0.0%
Expenditures								
Assistance Program	\$ 39,425	\$ 55,925	\$ 279,000	\$ 61,424	\$ 217,576	\$ 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	\$ 65,414	\$ 234,586	\$ 300,000	\$ -	0.0%
Other Financing Sources (Uses)								
Interest Income	12	-	-	-	-	-	-	NA
Total Other Sources (Uses)	\$ 12	-	-	-	-	-	-	NA