

CITY OF WESTLAKE



AGENDA

City Council Budget Workshop

Tuesday, July 26, 2022 at 6:00 PM

Westlake Council Chambers
4005 Seminole Pratt Whitney Road
Westlake, Florida 33470

CITY COUNCIL:

JohnPaul O'Connor, Mayor
Greg Langowski, Vice Mayor
Pilar Valle Ron, 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]

This is a Public Meeting and members of the public may attend in-person; however, the option to attend and participate via Communications Media Technology is available via the Cisco WebEx Platform and may be accessed as follows:

1. Join the Webex meeting from your computer, tablet or smartphone at the following link:
<https://cityofwestlake.my.webex.com/>

Meeting ID: 2631 113 8770

Password: hello

2. Participants may also dial in using your phone with any of the following number(s):

United States Toll: +1-408-418-9388

Meeting ID: 2631 113 8770

For participants attending the meeting via WebEx, public comments will be accepted via an electronic comment card, at least 24 hours prior to the public meeting and also acknowledged during the meeting when participants utilize the “raise your hand” feature during the designated time.

Procedures for Public Comment are also provided via the City website:
<https://www.westlakegov.com/cityclerk/page/covid-19-public-meetings>

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

WORKSHOP AGENDA

- [A.](#) FY 2023 Proposed Budget Discussion

CITY COUNCIL COMMENTS

CITY ATTORNEY COMMENTS

CITY MANAGER COMMENTS

PUBLIC COMMENTS

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: July 22, 2022

File Attachments for Item:

A. FY 2023 Proposed Budget Discussion

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
Tues August 26	City of Westlake Budget Workshop
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

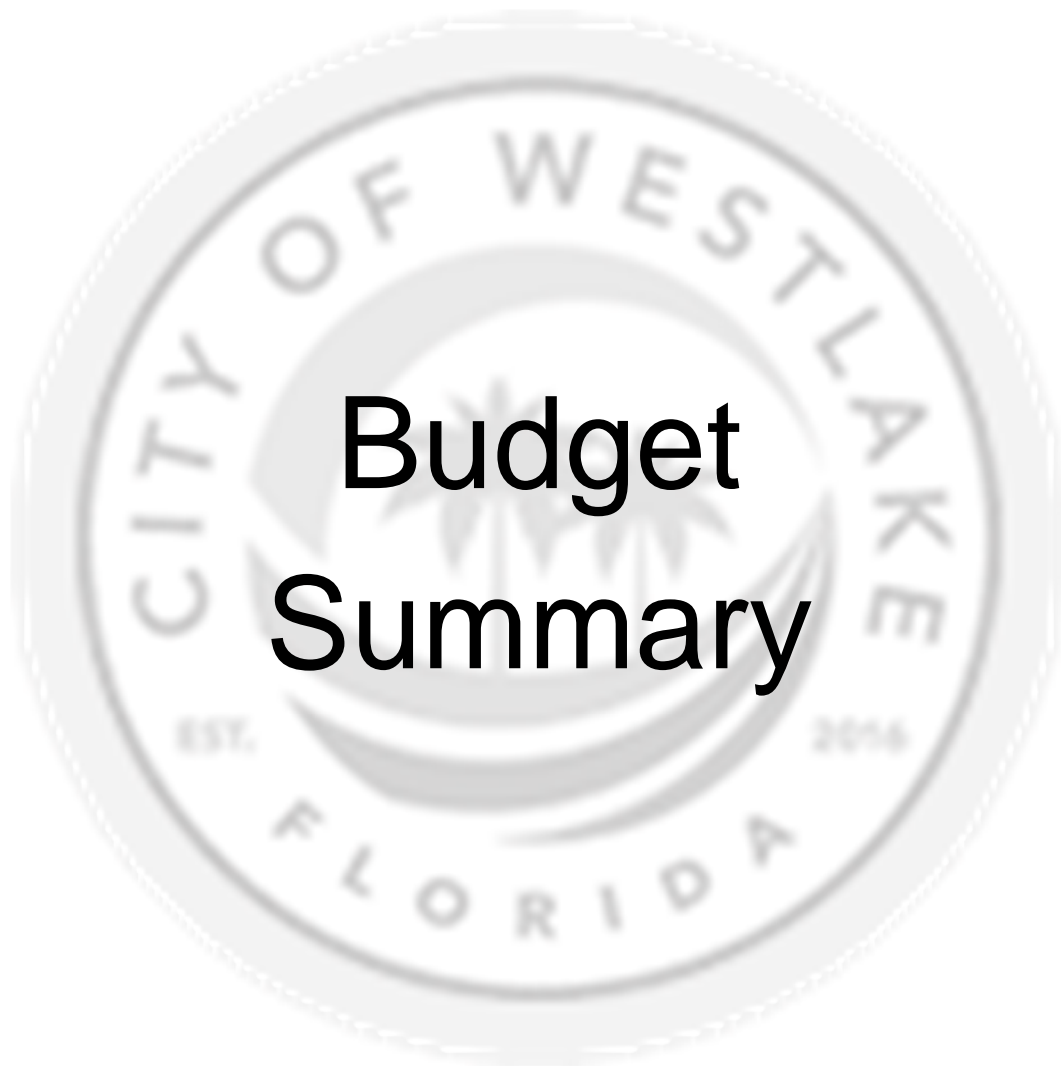
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** Per Florida Statutes, the hearing dates scheduled by the county commission and school board shall not be used by any other taxing authority within the county for its public hearings.



Budget Summary

**City of Westlake
Fiscal Year 2023 Budget**

All Funds – Total Budget

Description	FY 2022			FY 2023		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
<u>FUNDING</u>						
Total Revenue	\$ 6,405,600	\$ 6,913,707	\$ 508,106	\$ 7,730,400	\$ 1,324,800	20.7%
Total Fund Bal. Use / (Addition)	-	(1,793,309)	(1,793,309)	-	-	NA
Total Funding	\$ 6,405,600	\$ 5,120,397	\$ (1,285,204)	\$ 7,730,400	\$ 1,324,800	20.7%
<u>EXPENDITURES</u>						
Personnel Expenditures	\$ 118,800	\$ 101,620	\$ 17,200	\$ 64,600	\$ (54,200)	-45.6%
Operating Expenditures	5,620,500	5,003,953	616,547	6,329,500	709,000	12.6%
Capital Expenditures	50,000	8,161	41,839	50,000	-	0.0%
Contingency	151,400	6,663	144,737	173,800	22,400	14.8%
Reserves	464,900	-	464,900	1,112,500	647,600	139.3%
Total Expenditures	\$ 6,405,600	\$ 5,120,397	\$ 1,285,223	\$ 7,730,400	\$ 1,324,800	20.7%



**City of Westlake
Fiscal Year 2023 Budget**

General Fund – Summary

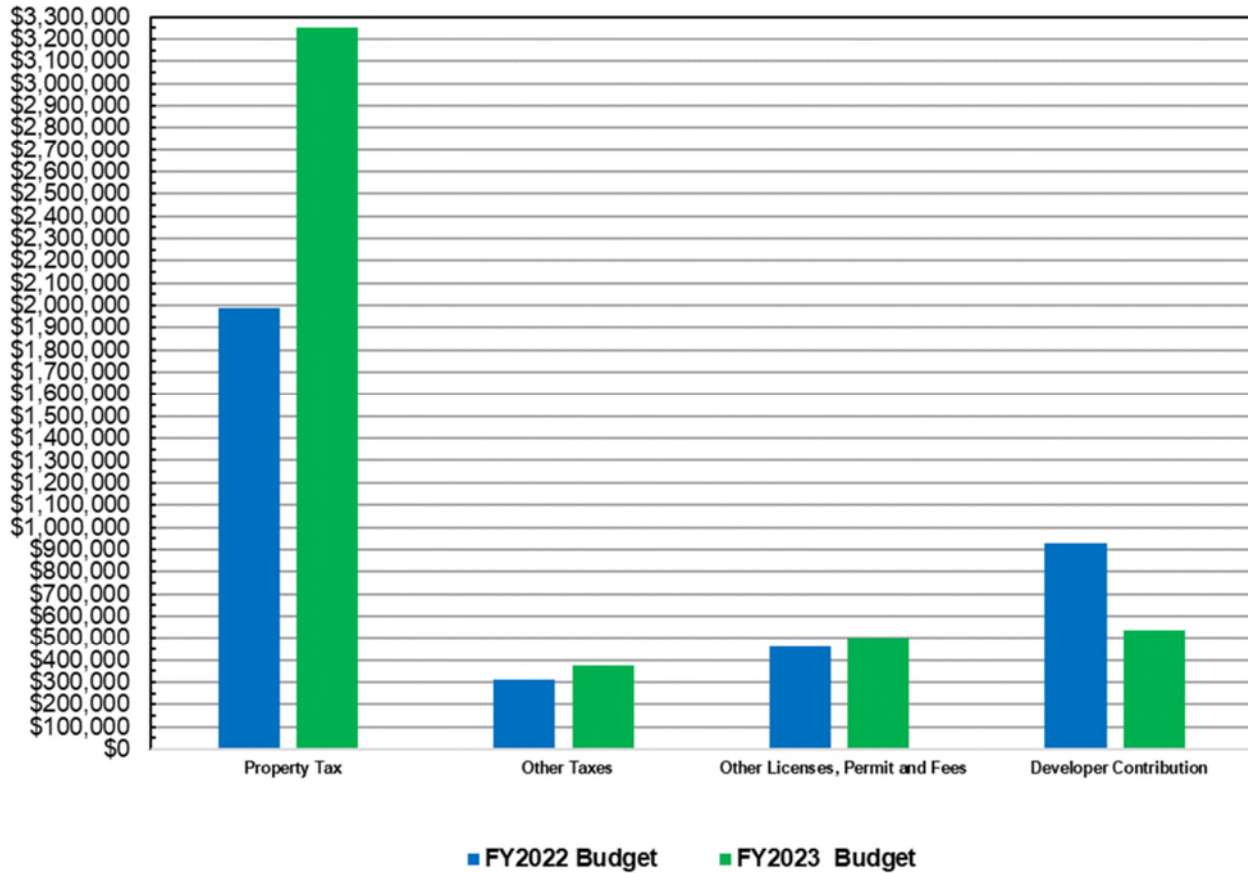
Description	FY 2022			FY 2023		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
FUNDING						
Total Revenue	\$ 3,693,400	\$ 3,104,784	\$ (588,616)	\$ 4,812,500	\$ 1,119,100	30.3%
Total Funding	\$ 3,693,400	\$ 3,104,784	\$ (588,616)	\$ 4,812,500	\$ 1,119,100	30.3%
EXPENDITURES						
Personnel Expense	\$ 118,800	\$ 101,620	\$ 17,180	\$ 64,600	\$ (54,200)	-45.6%
Operating Expense	2,908,300	2,686,337	221,963	3,411,600	503,300	17.3%
Capital Expenditures	50,000	8,161.00	41,839	50,000	-	0.0%
Contingency	151,400	6,663	144,737	173,800	22,400	14.8%
Reserves	464,900	-	464,900	1,112,500	647,600	139.3%
Total Expenditures	\$ 3,693,400	\$ 2,802,781	\$ 890,619	\$ 4,812,500	\$ 1,119,100	30.3%
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%	19.8%	4.8%	11.5%	0.0%	N/A

City of Westlake Fiscal Year 2023 Budget

General Fund – Source of Funds

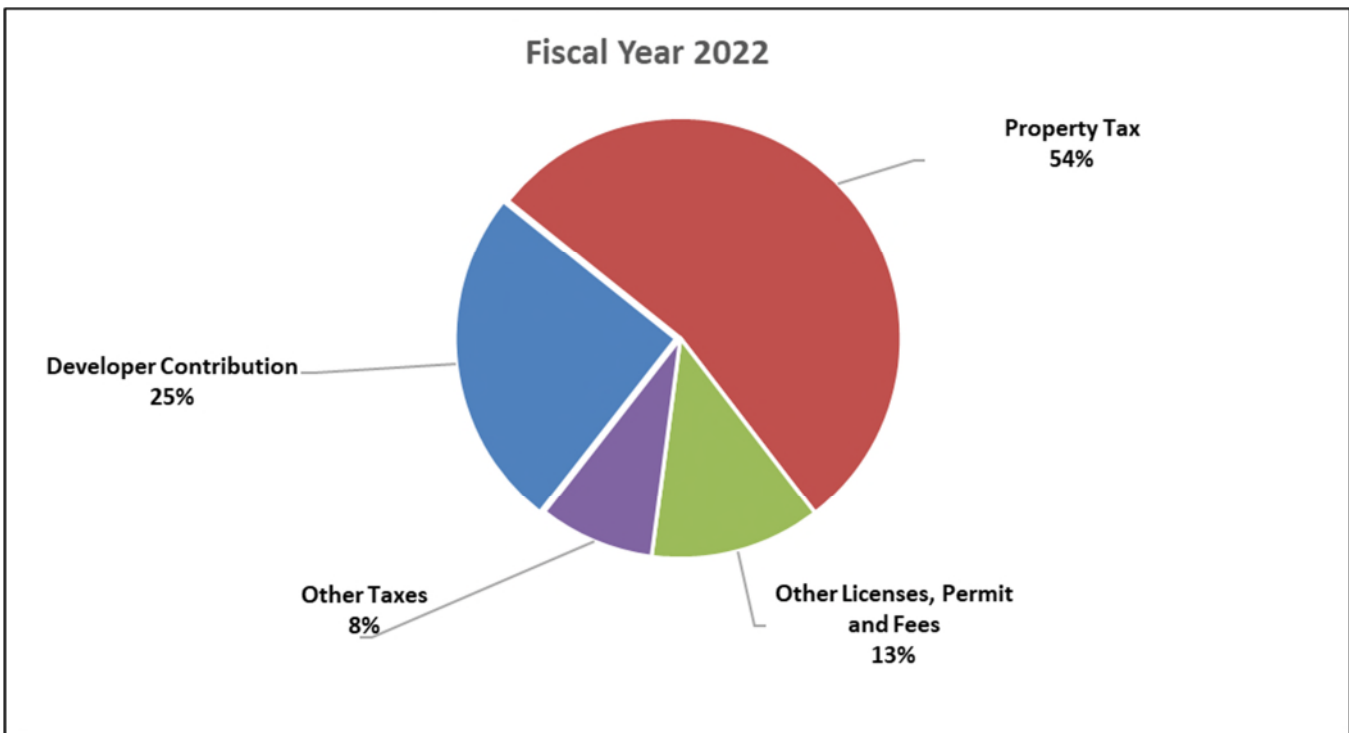
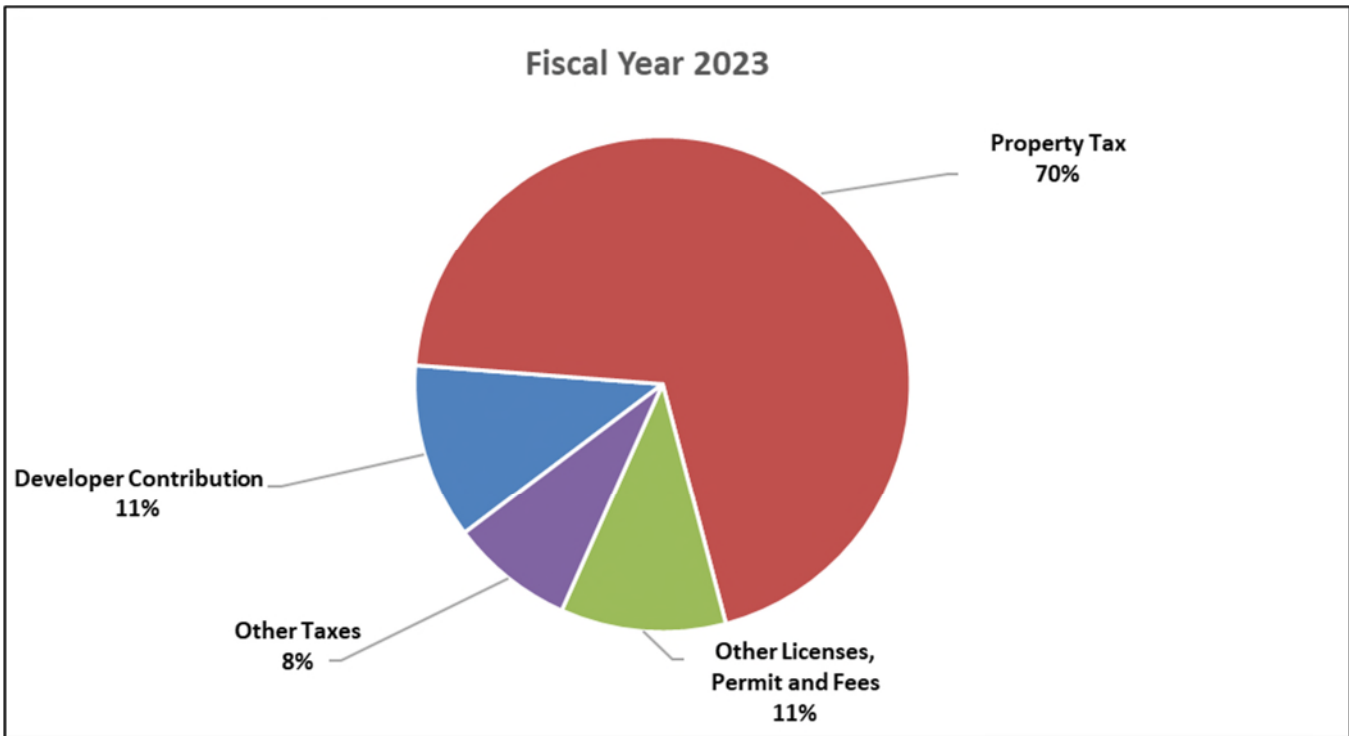
Description	FY 2022			FY 2023		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Property Tax	\$ 1,988,348	\$ 2,000,217	\$ 11,869	\$ 3,333,854	\$ 1,345,506	67.7%
Other Taxes	312,800	379,989	67,189	385,000	72,200	23.1%
Other Licenses, Permit and Fees	462,100	721,914	259,814	505,100	43,000	9.3%
Developer Contribution	930,152	-	(930,152)	588,546	(341,606)	-36.7%
Interest Income	-	2,664	2,664	-	-	NA
Total Source of Funds	\$ 3,693,400	\$ 3,104,784	\$ (588,616)	\$ 4,812,500	\$ 1,119,100	30.3%

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

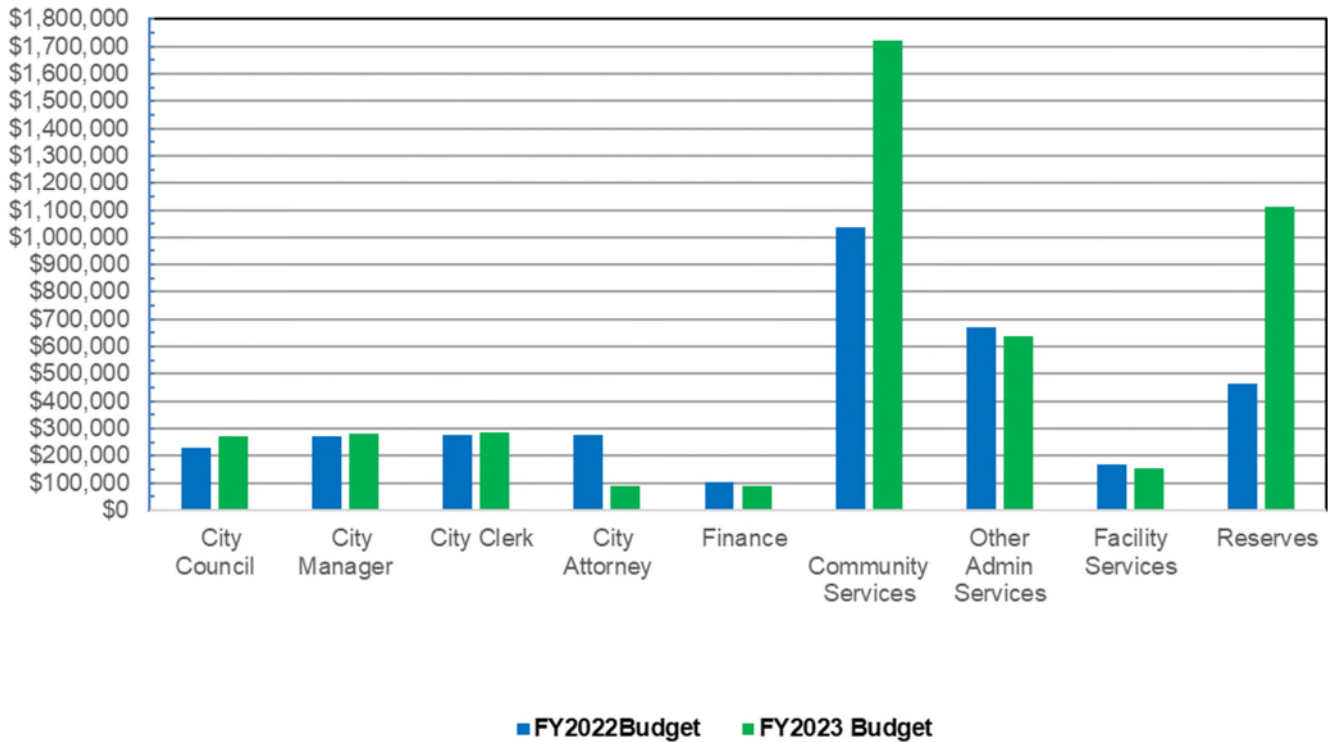
Description	FY 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Property Tax								
Tax Receipts - Current Year	\$ 554,887	\$ 1,130,469	\$ 1,838,592	\$ 1,838,592	\$ -	\$ 3,114,404	\$ 1,275,812	69.4%
Tax Receipts - Discounts	(19,605)	(43,037)	(73,544)	(69,673)	3,871	(124,576)	(51,032)	69.4%
Special Assessments-Tax Collector	-	-	232,600	232,600	-	358,326	125,726	54.1%
Special Assmnts- Discounts	-	-	(9,300)	(1,302)	7,998	(14,300)	(5,000)	53.8%
Total - Property Tax	\$ 535,282	\$ 1,087,432	\$ 1,988,348	\$ 2,000,217	\$ 11,869	\$ 3,333,854	\$ 1,345,506	67.7%
Other Taxes								
Local Option Fuel Tax	138	-	-	-	-	-	-	NA
Municipal Revenue Sharing	864	7,167	17,200	12,635	(4,565)	24,200	7,000.00	40.7%
Local Discretionary Sales Tax	-	-	69,700	-	(69,700)	69,700	-	0.0%
Public Service Tax-Electricity	119,672	154,984	113,600	206,727	93,127	114,400	800	0.7%
Public Service Tax-Water	20,755	45,776	41,500	55,035	13,535	66,000	24,500	59.0%
Public Service Tax-Gas	17,573	32,933	34,600	62,049	27,449	74,500	39,900	115.3%
Communications Svcs. Tax	15,190	28,638	36,200	43,543	7,343	36,200	-	0.0%
Total - Other Taxes	\$ 174,192	\$ 269,498	\$ 312,800	\$ 379,989	\$ 67,189	\$ 385,000	\$ 72,200	23.1%
Other Licenses, Permits and Fees								
FPL Franchise Fee	\$ 94,338	\$ 132,295	\$ 110,300	\$ 194,833	\$ 84,533	\$ 121,300	\$ 11,000	10.0%
Solid Waste Franchise Fee	-	-	-	12,821	12,821	15,400	15,400	NA
Occupational Licenses	6,060	6,135	6,100	15,385	9,285	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	256,929	227,829	250,600	221,500	761.2%
County Impact Fee Admin.Fees	149,209	118,873	62,100	96,548	34,448	80,200	18,100	29.1%
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	10,451	9,151	1,300	-	0.0%
Administrative Fees	-	-	245,400	19,480	(225,920)	19,500	(225,900)	-92.1%
Burgler Alarm Fees	2,438	5,393	2,400	5,822	3,422	2,400	-	0.0%
Federal Grants	-	362,368	-	-	-	-	-	NA
Event Sponsors	-	-	-	83,350	83,350	-	-	NA
Other Fees	7,508	18,257	5,400	25,695	20,295	8,300	2,900	53.7%
Total - Other Licenses, Permits and Fees	\$ 394,522	\$ 900,537	\$ 462,100	\$ 721,914	\$ 259,814	\$ 505,100	\$ 43,000	9.3%
Developer Contribution	\$ 625,000	\$ 540,000	\$ 930,152	\$ -	\$ (930,152)	\$ 588,546	\$ (341,606)	-36.7%
Interest Income								
Interest Income	\$ 28	\$ 698	\$ -	\$ 2,503	\$ 2,503	\$ -	\$ -	NA
Interest Income - Tax Collector	610	494	-	161	161	-	-	NA
Total - Interest Income	\$ 638	\$ 1,192	\$ -	\$ 2,664	\$ 2,664	\$ -	\$ -	NA
Total Revenue	\$ 3,921,070	\$ 2,798,659	\$ 3,693,400	\$ 3,104,784	\$ (588,616)	\$ 4,812,500	\$ 1,119,100	30.3%
Use / (Add't) Fund Balance	116,871	(351,733)	-	(302,003)	(302,003)	-	-	NA
Total Funding	\$ 4,037,941	\$ 2,446,926	\$ 3,693,400	\$ 2,802,781	\$ (890,619)	\$ 4,812,500	\$ 1,119,100	30.3%

City of Westlake Fiscal Year 2023 Budget

General Fund – Expenditures by Function

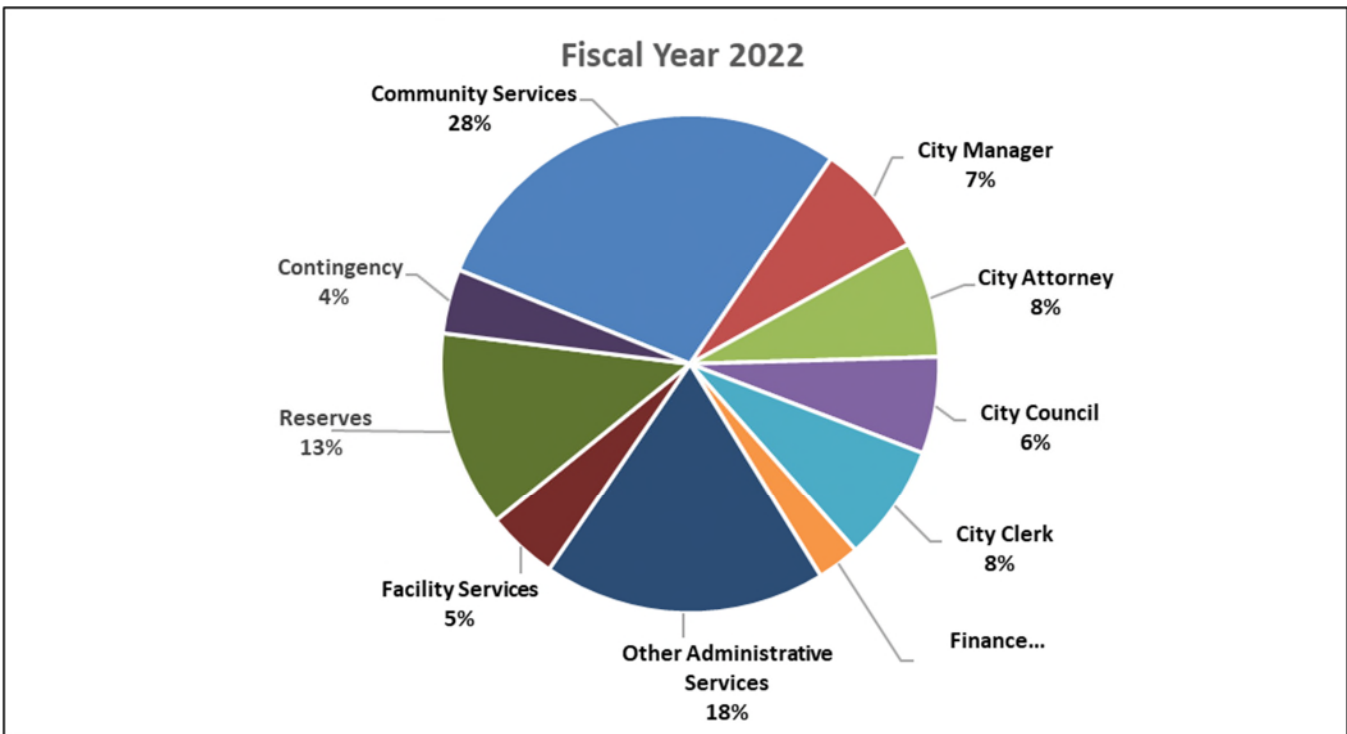
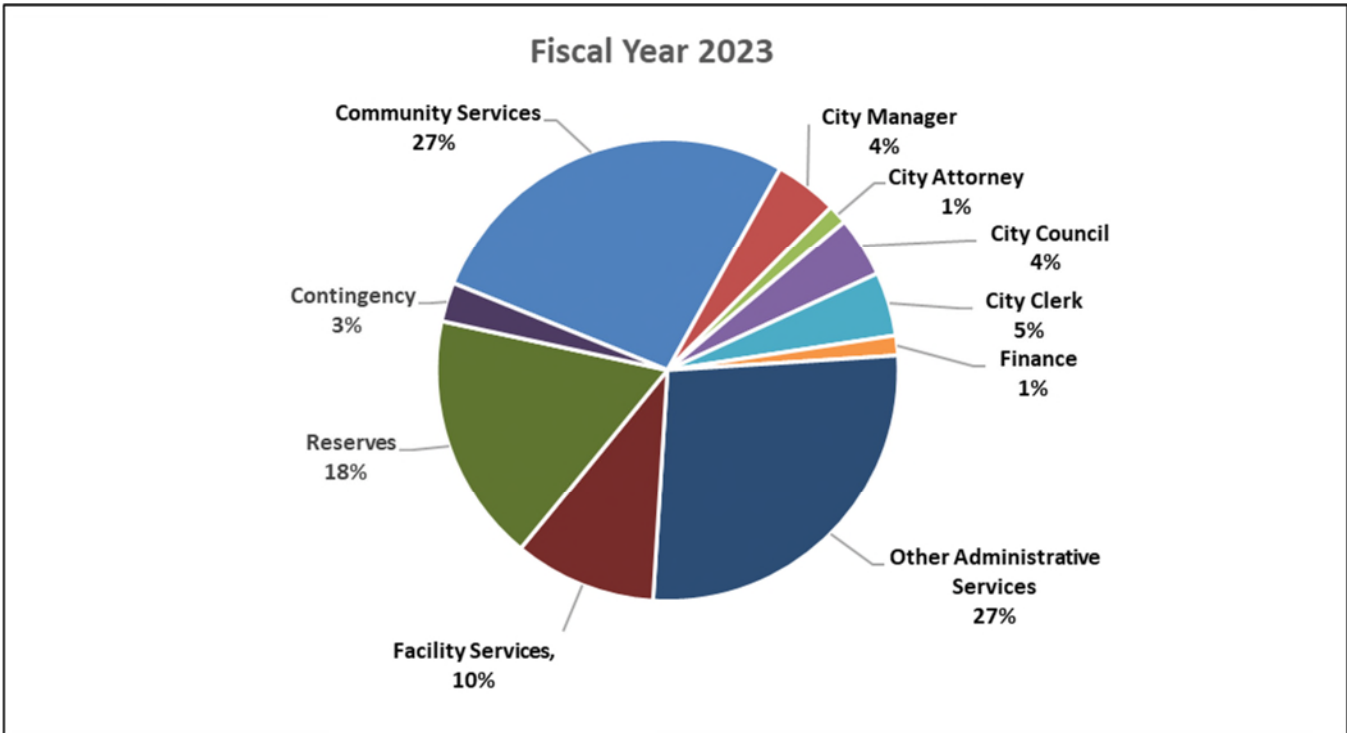
Description	FY 2022			FY 2023		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
City Council	\$ 227,400	\$ 283,713	\$ (56,313)	\$ 272,800	\$ 45,400	20.0%
City Manager	270,700	216,188	54,512	281,200	10,500	3.9%
City Clerk	278,200	245,799	32,401	283,400	5,200	1.9%
City Attorney	275,000	87,251	187,749	87,300	(187,700)	-68.3%
Finance	100,800	85,918	14,882	88,400	(12,400)	-12.3%
Community Services	1,037,300	1,288,829	(251,529)	1,723,800	686,500	66.2%
Other Administrative Services	669,400	486,313	183,087	635,900	(33,500)	-5.0%
Facility Services	168,300	93,945	74,355	153,400	(14,900)	-8.9%
Contingency	151,400	14,824	136,576	173,800	22,400	14.8%
Reserves	464,900	-	464,900	1,112,500	647,600	139.3%
Total Expense	\$ 3,643,400	\$ 2,802,781	\$ 840,619	\$ 4,812,500	\$ 1,169,100	32.1%

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	\$ 94,443	\$ 15,957	\$ 60,000	\$ (50,400)	-45.7%
FICA	13,403	11,200	8,400	7,177	1,223	4,600	(3,800)	-45.2%
Total Personal Services	\$ 188,603	\$ 157,600	\$ 118,800	\$ 101,620	\$ 17,180	\$ 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	162,899	(99,099)	162,900	99,100	155.3%
Election Fees	560	-	-	600	(600)	-	-	N/A
Council Expenses	8,068	6,855	15,000	12,991	2,009	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	\$ 182,093	\$ (73,493)	\$ 208,200	\$ 99,100	91.7%
Total City Council	\$ 200,731	\$ 169,875	\$ 227,400	\$ 283,713	\$ (56,313)	\$ 272,800	\$ 44,900	20.0%

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	5,969	8,931	14,900	-	0.0%
Dues, Licenses, Subscriptions	5,032	3,677	3,900	2,815	1,085	2,700	(1,200)	-30.8%
Total Operating Expenses	\$ 271,765	\$ 195,668	\$ 270,700	\$ 216,188	\$ 54,512	\$ 231,200	\$ (39,500)	-14.6%
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	\$ 224,349	\$ 96,351	\$ 281,200	\$ (39,500)	-12.3%

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	\$ 8,269	\$ 2,331	\$ 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	993	7	1,500	500	50.0%
Printing	7,047	2,423	19,400	3,612	15,788	14,800	(4,600)	-23.7%
Advertising	31,177	23,214	31,200	13,833	17,367	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	13,092	(3,092)	13,100	3,100	31.0%
Total City Clerk	\$ 178,589	\$ 175,486	\$ 278,200	\$ 245,799	\$ 32,401	\$ 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	\$ 87,251	\$ 187,749	\$ 87,300	\$ (187,700)	-68.3%
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	\$ 87,251	\$ 187,749	\$ 87,300	\$ (187,700)	-68.3%

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	\$ 449,179	\$ (200,579)	\$ 578,500	\$ 329,900	132.7%
Contracts-Sheriff	650,451	651,060	656,500	650,003	6,497	954,900	298,400	45.5%
Electricity-Streetlighting	47,255	109,257	98,600	131,332	(32,732)	131,300	32,700	33.2%
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	\$ 1,288,829	\$ (251,529)	\$ 1,723,800	\$ 686,500	66.2%

**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	80,668	14,832	83,100	(12,400)	-13.0%
Total Finance	\$ 97,019	\$ 83,550	\$ 100,800	\$ 85,918	\$ 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	\$ 186,415	\$ 8,685	\$ 186,400	\$ (8,700)	-4.5%
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	53,889	280,900	23,900	9.3%
Misc-Assessmnt Collection Cost	-	-	2,300	973	1,327	3,600	1,300	56.5%
Misc-Public Relations	1,244	12,000	75,000	28,800	46,200	75,000	-	0.0%
General Government	278	39,719	90,000	67,015	22,985	90,000	-	0.0%
Emergency Comm. Program	-	-	25,000	-	25,000	-	(25,000)	-100.0%
Total Community Services	\$ 332,888	\$ 304,018	\$ 669,400	\$ 486,313	\$ 183,087	\$ 635,900	\$ (33,500)	-5.0%
Facility Services								
Telephone, Cable and Internet Service	\$ 19,104	\$ 14,382	\$ 13,200	\$ 15,243	\$ (2,043)	\$ 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	37,211	(21,211)	8,600	(7,400)	-46.3%
Insurance(Liab,Auto,Property)	3,620	4,088	4,500	5,745	(1,245)	6,900	2,400	53.3%
Miscellaneous Services	-	1,229	1,200	1,675	(475)	1,700	500	41.7%
Cleaning Services	36,497	31,481	36,500	23,372	13,128	23,400	(13,100)	-35.9%
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	\$ 93,945	\$ 74,355	\$ 153,400	\$ (14,900)	-8.9%
Contingency	\$ 22,491	\$ 10,051	\$ 151,400	\$ 6,663	\$ 144,737	\$ 173,800	\$ 22,400	14.8%
Reserves								
1st Quarter Operating	\$ -	\$ -	\$ 264,900	\$ -	\$ 264,900	\$ 912,500	\$ 647,600	244.5%
Building	-	-	200,000	-	200,000	200,000	-	0.0%
Total Reserves	\$ -	\$ -	\$ 464,900	\$ -	\$ 464,900	\$ 1,112,500	\$ 647,600	139.3%
Total Other Departments	\$ 574,540	\$ 475,497	\$ 1,554,800	\$ 672,840	\$ 881,960	\$ 2,164,000	\$ 609,200	39.2%



**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	\$ 3,808,923	\$ 1,096,723	\$ 2,917,900	\$ 205,700	7.6%
Addition to Fund Balance	-	(1,491,318)	(1,491,318)	-	-	NA
Total Funding	\$ 2,712,200	\$ 2,317,605	\$ (394,595)	\$ 2,917,900	\$ 205,700	7.6%
<u>EXPENDITURES</u>						
Expense	2,712,200	2,317,617	(394,583)	2,917,900	205,700	7.6%
Total Expenditures	\$ 2,712,200	\$ 2,317,617	\$ 394,583	\$ 2,917,900	\$ 205,700	7.6%

**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	\$ 1,867,212	\$ 306,112	\$ 1,778,800	\$ 217,700	13.9%
Reinspection Fees	-	58,850	24,600	3,400	(21,200)	-	(24,600)	-100.0%
Building Permits-Surcharge	-	25,718	3,500	6,525	3,025	17,300	13,800	394.3%
Other Building Permit Fees	-	86,700	30,000	77,720	47,720	30,000	-	0.0%
Building Permits-Admin Fee	-	168,254	87,900	144,311	56,411	113,500	25,600	29.1%
Engineering Permits	-	625,959	374,600	482,575	107,975	374,600	-	0.0%
Planning/Zoning Permits	-	107,562	301,700	271,060	(30,640)	299,600	(2,100)	-0.7%
Developer Contributions	-	-	25,000	-	(25,000)	-	(25,000)	-100.0%
Total Revenue	\$ -	\$ 3,841,467	\$ 2,408,400	\$ 2,852,803	\$ 444,403	\$ 2,613,800	\$ 205,400	8.5%
Expenditures								
ProfServ-Engineering	\$ -	\$ 308,531	\$ 352,600	\$ 326,003	\$ 26,597	\$ 352,600	\$ -	0.0%
ProfServ-Information Technology	-	32,221	170,900	88,663	82,237	170,900	-	0.0%
ProfServ-Legal Services	-	118,666	-	65,837	(65,837)	118,700	118,700	NA
ProfServ-Planning/Zoning Board	-	299,575	301,700	271,060	30,640	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	1,360,713	(102,513)	1,360,700	102,500	8.1%
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	4,737	(3,637)	4,700	3,600	327.3%
Lease - Building	-	-	43,400	-	43,400	43,400	-	0.0%
Lease - Copier	-	5,067	5,100	5,500	(400)	5,800	700.00	13.7%
Printing	-	2,165	1,800	340	1,460	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	4,458	(2,258)	2,200	-	0.0%
Cleaning Services	-	-	-	16,000	(16,000)	16,000	16,000	NA
Capital Improvements	-	-	25,000	-	25,000	-	(25,000)	-100.0%
Total Expenditures	\$ -	\$ 2,189,845	\$ 2,408,400	\$ 2,258,712	\$ 149,688	\$ 2,613,800	\$ 205,400	8.5%
Change in Fund Balance	-	1,651,622	-	594,091	(594,091)	-	-	NA
Beginning Fund Balance	-	-	1,651,622	1,651,622	-	2,245,713	594,091	36.0%
Ending Fund Balance	\$ -	\$ 1,651,622	1,651,622	2,245,713	(594,091)	2,245,713	594,091	36.0%

**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	\$ 4,092	\$ 292	\$ 4,100	\$ 300	7.9%
Donations	736,863	1,173,722	300,000	952,028	652,028	300,000	-	0.0%
Total Revenue	\$ 743,638	\$ 1,177,425	\$ 303,800	\$ 956,120	\$ 652,320	\$ 304,100	\$ 300	0.1%
Expenditures								
Assistance Program	10,550	23,425	282,800	39,425	243,375	283,100	300	0.1%
Administration Fee	-	17,649	21,000	19,480	1,520	21,000	-	0.0%
Total Expenditures	\$ 10,550	\$ 41,074	\$ 303,800	\$ 58,905	\$ 244,895	\$ 304,100	\$ 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	\$ -	\$ 897,227	\$ (897,239)	\$ -	\$ -	NA
Beginning Fund Balance	\$ 690,372	\$ 1,423,460	\$ 2,559,811	\$ 2,559,811	\$ -	\$ 3,457,038	\$ 897,227	35.1%
Ending Fund Balance	\$ 1,423,460	\$ 2,559,811	\$ 2,559,811	\$ 3,457,038	\$ (897,227)	\$ 3,457,038	\$ 897,227	35.1%