

# CITY OF WESTLAKE



## AGENDA

### **City Council Regular Meeting**

Tuesday, November 07, 2023 at 6:00 PM

The Lodge at Westlake Adventure Park  
5490 Kingfisher Blvd.  
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: 2632 888 9851

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: 2632 888 9851

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**

**ADDITIONS, DELETIONS OR MODIFICATIONS, AND APPROVAL OF AGENDA**

**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, or unmute your device, and prior to addressing Council, state your name and address for the record.*

**CONSENT AGENDA**

*This section of the agenda consists of routine or administrative items that require final approval by the City Council and may be approved in its entirety by a single motion. There will be no discussion of these items unless a Council Member requests such, in which event, the item will be removed from the Consent Agenda and considered on a future agenda.*

- [A.](#) Minutes\_City Council Regular Meeting - 10.03.2023 DRAFT
- [B.](#) Monthly Financial Report - August
- [C.](#) Monthly Financial Report - September

**PRESENTATIONS/PROCLAMATIONS**

- [A.](#) Proclamation 2023-11 - Veterans Day

**NEW BUSINESS**

- [A.](#) Resolution 2023-30 – Amendment to Fiscal Year 2023 Budget

**Submitted By:** Finance

**RESOLUTION 2023-30**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, APPROVING THE AMENDMENT TO THE SPECIAL REVENUE FUND-COMPREHENSIVE PLANNING SERVICES BUDGET FOR FISCAL YEAR 2023; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

- [B.](#) Art in Public Places - Consideration of Board Appointment and Discussion of Term Limits

Resident - Jimenez, Johana

**Submitted By:** Clerk's Office

### **CITY COUNCIL COMMENTS**

- A. Councilwoman Charlotte Leonard
- B. Councilman Julian Martinez
- C. Councilwoman Pilar Valle Ron
- D. Vice Mayor Greg Langowski
- E. Mayor JohnPaul O'Connor

### **REPORT - STAFF**

- [A.](#) Palm Beach County Sheriff's Office - Monthly Report - October

### **REPORT - CITY ATTORNEY**

### **REPORT - CITY MANAGER**

### **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 or unmute your device, and prior to addressing Council, state your name and address for the record.*

### **ADJOURNMENT**

Next Meeting (Subject to Change or be Cancelled): **December 5, 2023**

**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:** November 2, 2023

**File Attachments for Item:**

A. Minutes\_City Council Regular Meeting - 10.03.2023 DRAFT

# CITY OF WESTLAKE



## MINUTES

### **City Council Regular Meeting**

Tuesday, October 03, 2023 at 6:00 PM

The Lodge at Westlake Adventure Park  
5490 Kingfisher Blvd.  
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, PE, ENV SP, City Engineer

A regular meeting of the City Council of the City of Westlake was held on Tuesday, October 3, 2023, at 6:00 PM., at The Lodge at Westlake Adventure Park, 5490 Kingfisher Blvd. Members of the public also participated in the meeting through electronic means and accessed as follows:

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

Meeting ID: 2634 490 7090

Password: hello

2. Participants also dialed in using phone with the following number:

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

Meeting ID: 2634 490 7090

As a preliminary matter, Ms. Ramirez noted that council members are present physically constituting a quorum.

Ms. Ramirez provided further instruction regarding public comments, noting that comments will be acknowledged by the mayor and accepted at the appropriate times as indicated in the agenda and those who wish to speak may use the "virtual" hand raise feature.

Ms. Ramirez provided the disclaimer that the meeting is being recorded by both voice and video, reminding the audience microphones are live. Ms. Ramirez further explained that microphones will be muted; audience members can unmute themselves and anyone that has called in should mute their device.

Ms. Ramirez noted that anyone causing a disruption or inappropriate will be removed from the meeting. Ms. Ramirez reminded Council Members physically present to utilize microphones.

### **CALL TO ORDER**

Mayor O'Connor called the City of Westlake Regular City Council meeting of Tuesday October 3, 2023, to order at 6:02 PM.

### **ROLL CALL**

Present and constituting a quorum:

Councilwoman Charlotte Leonard  
Councilman Julian Martinez  
Councilwoman Pilar Valle Ron  
Vice Mayor Greg Langowski  
Mayor JohnPaul O'Connor

Also present:

Kenneth Cassel, City Manager  
Donald J. Doody, Esq., City Attorney  
Mery Ramirez, Recording Clerk

### **PLEDGE OF ALLEGIANCE**

Mayor O'Connor led the Pledge of Allegiance.

### **ADDITIONS, DELETIONS OR MODIFICATIONS, AND APPROVAL OF AGENDA**

Mayor O'Connor called for any additions, deletions, or modifications to the agenda.

There being none, Mayor O'Connor called for a motion to approve the agenda as presented.

Motion by Vice Mayor Langowski to approve the agenda as presented, seconded by Councilwoman Leonard.

### **UPON ROLL CALL:**

Councilwoman Leonard	YES
Councilman Martinez	YES
Councilwoman Valle Ron	YES
Vice Mayor Langowski	YES
Mayor O'Connor	YES

With all in favor, motion carried without dissent (5-0).

### **PUBLIC COMMENTS AND REQUESTS**

Mayor O'Connor called for public comments.

Ms. Ramirez noted there were no public comment cards received prior to the meeting and gave the virtual audience a moment to comment.

There being no further comments, the next item followed.

### **CONSENT AGENDA**

- A. Minutes\_City Council Regular Meeting and First Budget Hearing - 09.05.2023 DRAFT
- B. Minutes\_City of Westlake and Seminole Improvement District Joint Workshop Minutes - 09.12.2023 DRAFT
- C. Minutes\_City Council Final Budget Hearing Minutes - 09.12.2023 DRAFT
- D. Minutes\_City Council Rescheduled Final Budget Hearing - 09.20.2023 DRAFT

Mayor O'Connor identified the consent agenda items and called for a motion to approve.

Motion by Vice Mayor Langowski to approve the Consent Agenda, seconded by Councilwoman Valle Ron.

### **UPON ROLL CALL:**

Vice Mayor Langowski	YES
Mayor O'Connor	YES
Councilwoman Leonard	YES
Councilman Martinez	YES
Councilwoman Valle Ron	YES



With all in favor, motion carried without dissent (5-0).

### **PRESENTATIONS/PROCLAMATIONS**

A. Proclamation 2023-09 - Government Week - October 16-22

Mayor O'Connor identified the Proclamation that was previously approved by Council and read the proclamation into the record.

Next item followed.

### **PUBLIC HEARING**

A. SECOND READING - Ordinance 2023-03 - Prohibiting Medical Marijuana Treatment Center Dispensing Facilities

**Submitted By:** Administration

#### **ORDINANCE 2023-03**

**AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, AMENDING ORDINANCE NO. \_\_\_\_\_ AS SET FORTH IN THE CITY'S CODE OF ORDINANCES; PROVIDING FOR THE CREATION OF SECTION \_\_\_\_\_ TO BE ENTITLED "MEDICAL MARIJUANA TREATMENT CENTER DISPENSING FACILITIES PROHIBITED" ; PROVIDING FOR PURPOSE AND FINDINGS; PROHIBITING MEDICAL MARIJUANA TREATMENT CENTER DISPENSING FACILITIES WITHIN THE CITY OF WESTLAKE; PROVIDING FOR CODIFICATION, PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.**

Mayor O'Connor introduced item and asked for staff presentations.

Mr. Cassel clarified the item was at second reading and presentation was already shared at first reading.

Mayor O'Connor called for Council comments. There being none, Mayor O'Connor called for any public comments.

Ms. Ramirez stated no comment cards were received prior to the meeting and gave the virtual audience a moment to raise their virtual hand.

There being no further comments, Mayor O'Connor called for a motion to approve item.

Mr. Doody asked to read item by title only into record. Mr. Doody read Ordinance 2023-03, by title only, into the record.

Motion by Councilwoman Valle Ron to approve second reading of Ordinance 2023-03, seconded by Councilman Martinez.

### **UPON ROLL CALL:**

Mayor O'Connor	YES
Councilwoman Leonard	YES
Councilman Martinez	YES
Councilwoman Valle Ron	YES
Vice Mayor Langowski	YES

With all in favor, motion carried without dissent (5-0).

- B. SECOND READING - Ordinance 2023-05 - Qualifying & Municipal Election Date Change for March 2024 Election

**Submitted By:** Administration

**ORDINANCE 2023-05**

**AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ESTABLISHING QUALIFYING DATES FOR THE MARCH 2024 GENERAL MUNICIPAL ELECTIONS, IN ACCORDANCE WITH THE DIRECTION OF THE PALM BEACH COUNTY SUPERVISOR OF ELECTIONS; PROVIDING FOR A CHANGE IN DATE OF THE CITY'S MARCH 2024 GENERAL MUNICIPAL ELECTION; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.**

Mayor O'Connor introduced the item.

Mr. Doody read the item, by title only, into the record.

Mayor O'Connor called for Council comments. There being none, Mayor O'Connor called for any public comments.

Ms. Ramirez stated no comment cards were received prior to the meeting and gave the virtual audience a moment to raise their virtual hand.

There being no further comments, Mayor O'Connor called for a motion to approve item.

Motion by Councilman Martinez to approve second reading of Ordinance 2023-05, seconded by Councilwoman Valle Ron.

**UPON ROLL CALL:**

Councilwoman Leonard	YES
Councilman Martinez	YES
Councilwoman Valle Ron	YES
Vice Mayor Langowski	YES
Mayor O'Connor	YES

With all in favor, motion carried without dissent (5-0).

- C. SECOND READING - Ordinance 2023-06 - Amending Ordinance 2020-11 and 2022-07 Regulating the Operation of Golf Carts

**Submitted by:** Administration

**ORDINANCE 2023-06**

**AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, AMENDING THE CITY'S CODE OF ORDINANCES BY SPECIFICALLY AMENDING ORDINANCE NO. 2020-11 AND 2022-07 REGULATING THE OPERATION OF GOLF CARTS WITHIN THE CITY LIMITS; PROVIDING FOR CODIFICATION, PROVIDING FOR A CONFLICTS CLAUSE, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.**

Mayor O'Connor introduced item

Mr. Doody read item, by title only, into the record.

Mayor O'Connor called for Council comments. There being none, Mayor O'Connor called for Mr. Cassel to further discuss the item.

Mr. Cassel stated the ordinance was previously established and the ordinance is being amended to be in compliance with the new state statutes regarding golf carts.

Mayor O'Connor called for any public comments.

Ms. Ramirez stated no comment cards were received prior to the meeting and gave the virtual audience a moment to raise their virtual hand.

There being no further comments, Mayor O'Connor called for a motion to approve item.

Motion by Councilman Martinez to approve second reading of Ordinance 2023-06, seconded by Councilwoman Leonard.

**UPON ROLL CALL:**

Councilman Martinez	YES
Councilwoman Valle Ron	YES
Vice Mayor Langowski	YES
Mayor O'Connor	YES
Councilwoman Leonard	YES

With all in favor, motion carried without dissent (5-0).

**CITY COUNCIL COMMENTS**

- A. Councilwoman Charlotte Leonard – Councilwoman Leonard clarified the goal of changing the Qualifying dates for Ordinance 2023-05 and stated the city was coordinating with county and their election. Councilwoman Leonard also wanted to recognize breast cancer awareness month. Councilwoman Leonard also mentioned the Black Chamber of Commerce will be holding a listening tour at the old council chambers from 6:00 PM – 8:00 PM. Councilman Leonard also noted that it is Palm Beach County Domestic Violence awareness month.
- B. Councilman Julian Martinez – Councilman Martinez stated he had no additional comments.
- C. Councilwoman Pilar Valle Ron – Councilwoman Valle Ron stated she had no additional comments.
- D. Vice Mayor Greg Langowski – Vice Mayor Langowski stated he had no additional comments.
- E. Mayor JohnPaul O'Connor – Mayor O'Connor discussed the new location for City Council meeting location. Mayor O'Connor called for Mr. Cassel to paint the town pink as it is breast cancer awareness month and recognized Hispanic heritage month.

**REPORT – STAFF**

Mayor O'Connor called for Lieutenant Demarzo to discuss the Palm Beach Sheriffs Office Monthly report that was provided at the dais.

---

**REPORT - CITY ATTORNEY**

No Comments.

**REPORT - CITY MANAGER**

Mr. Cassel noted there have been some issues with streetlights turning purple within the gates and outside the gates. He asked for the public to report these outages to Florida Power and Light. Mr. Cassel stated the information will be listed on the city website.

**PUBLIC COMMENTS AND REQUESTS**

Mayor O'Connor called for public comments.

Ms. Ramirez noted there were no public comment cards received prior to the meeting and gave the virtual audience a moment to comment.

There being no further comments, the next item followed.

**ADJOURNMENT**

There being no further business, Mayor O'Connor adjourned the meeting at 6:25 PM.

---

Zoie P. Burgess, CMC City Clerk

---

JohnPaul O'Connor, Mayor

**File Attachments for Item:**

B. Monthly Financial Report - August



## MEMORANDUM

**TO: Members of the City Council, City of Westlake**  
**FROM: Steven Fowler, Accountant; Miriam Barahona, Accounting Supervisor**  
**CC: Ken Cassel, City Manager**  
**DATE: September 20, 2023**  
**SUBJECT: August Financial Report**

---

Please find attached the August 2023 financial report. During your review, please keep in mind that the goal is for revenue to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. An overview of the City's funds is provided below. Should you have any questions or require additional information, please contact me at [Steven.Fowler@inframark.com](mailto:Steven.Fowler@inframark.com).

### **General Fund**

- Total Revenues through August were approximately 96% of the annual budget. Collections of the FY2023 Ad Valorem Tax and Special Assessments were approximately 99% and 99%, respectively. The annual budget includes revenue from a funding agreement with the Developer. The Developer is invoiced quarterly for any year-to-date excess of actual expenditures over actual revenue.
- Total Expenditures and Contingency through August were approximately 80% of the annual budget.

### **Special Revenue Fund – Housing Assistance Program**

- Total Revenues through August were approximately 282% of the annual budget, which was a result of a higher than anticipated rate of construction and donations on commercial permits. A donation of \$1,500 per Single Family Residence building permit is paid into the Housing Assistance Program.

### **Special Revenue Fund – Comprehensive Planning Services**

- Total Revenues through August were approximately 61% of the annual budget.
- Total Expenditures through August were approximately 103% of the annual budget.

# City of Westlake

## Financial Report

*August 31, 2023*



## Table of Contents

<b><u>FINANCIAL STATEMENTS</u></b>	Page #
Balance Sheet .....	1 - 2
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund .....	3 - 5
Special Revenue Fund (Housing Assistance Program) .....	6
Special Revenue Fund (Comprehensive Planning Services) .....	7
 <b><u>SUPPORTING SCHEDULES</u></b>	
Cash and Investment Report .....	8



# **City of Westlake**

## **Financial Statements**

**August 31, 2023**

**Balance Sheet**  
August 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUND - HOUSING ASSISTANCE PROGRAM	SPECIAL REVENUE FUND - COMPREHENSIVE PLANNING SVCS	TOTAL
<b><u>ASSETS</u></b>				
<b>Current Assets</b>				
Cash - Checking Account	\$ 3,736,221	\$ -	\$ -	\$ 3,736,221
Assessments Receivable	41,659	-	-	41,659
Due from Vendor	1,276	-	-	1,276
Due From Other Funds	-	-	936,589	936,589
Investments:				
Money Market Account	972,320	753,269	-	1,725,589
Treasury Bills (3 months)	-	2,379,523	-	2,379,523
Treasury Bills (6 months)	-	594,521	-	594,521
Deposits	666	-	-	666
<b>Total Current Assets</b>	<b>4,752,142</b>	<b>3,727,313</b>	<b>936,589</b>	<b>9,416,044</b>
<b>Noncurrent Assets</b>				
Mortgages Receivable	-	640,297	-	640,297
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>640,297</b>	<b>-</b>	<b>640,297</b>
<b>TOTAL ASSETS</b>	<b>\$ 4,752,142</b>	<b>\$ 4,367,610</b>	<b>\$ 936,589</b>	<b>\$ 10,056,341</b>
<b><u>LIABILITIES</u></b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 183,392	\$ -	\$ 231,654	\$ 415,046
Accrued Expenses	13,400	-	23,100	36,500
DBPR surcharge	3,919	-	-	3,919
DCA surcharge	5,771	-	-	5,771
Impact Fees	368,571	-	-	368,571
Unearned Revenue	326,065	-	-	326,065
Due To Other Districts	5,268	-	-	5,268
Deferred Revenue-Developer Submittals (Minto)	-	-	81,209	81,209
Due To Other Funds	936,589	-	-	936,589
<b>Total Current Liabilities</b>	<b>1,842,975</b>	<b>-</b>	<b>335,963</b>	<b>2,178,938</b>

**Balance Sheet**  
August 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUND - HOUSING ASSISTANCE PROGRAM	SPECIAL REVENUE FUND - COMPREHENSIVE PLANNING SVCS	TOTAL
<b>Long-Term Liabilities</b>				
Deferred Inflow of Resources	41,659	-	-	41,659
<b>Total Long-Term Liabilities</b>	41,659	-	-	41,659
<b>TOTAL LIABILITIES</b>	<b>1,884,634</b>	<b>-</b>	<b>335,963</b>	<b>2,220,597</b>
<b>FUND BALANCES</b>				
<b>Nonspendable:</b>				
Deposits	666	-	-	666
<b>Restricted for:</b>				
Special Revenue	-	4,367,610	600,626	4,968,236
<b>Unassigned:</b>	2,866,842	-	-	2,866,842
<b>TOTAL FUND BALANCES</b>	<b>\$ 2,867,508</b>	<b>\$ 4,367,610</b>	<b>\$ 600,626</b>	<b>\$ 7,835,744</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 4,752,142</b>	<b>\$ 4,367,610</b>	<b>\$ 936,589</b>	<b>\$ 10,056,341</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ -	\$ 46,939	\$ 46,939
Ad Valorem Taxes	3,126,601	3,126,601	3,099,718	(26,883)
Ad Valorem Taxes - Prior Years	-	-	1,308	1,308
Ad Valorem Taxes - Discounts	(125,064)	(125,064)	(119,809)	5,255
FPL Franchise	119,700	109,725	291,557	181,832
Gas	-	-	29,701	29,701
Solid Waste	15,200	13,933	17,494	3,561
Electricity	116,000	106,333	317,406	211,073
Water	58,700	53,808	67,014	13,206
Gas	75,200	68,933	73,626	4,693
Communication Services Taxes	53,200	48,767	111,701	62,934
Occupational Licenses	6,100	5,592	30,676	25,084
Building Permits - Admin Fee	77,100	70,675	88,130	17,455
General Government	-	-	1,132	1,132
State Revenue Sharing Proceeds	24,200	22,183	24,528	2,345
Alcoholic Beverage License	1,900	1,425	649	(776)
Shared Rev - Other Local Units	1,000	750	-	(750)
Administrative Fees	13,000	9,750	-	(9,750)
Other Public Safety Chrgs/Fees	2,400	2,200	8,475	6,275
Garbage/Solid Waste Revenue	250,600	229,717	201,593	(28,124)
Other Operating Revenues	5,400	4,950	14,070	9,120
Special Events	-	-	12,900	12,900
Event Sponsors	-	-	48,400	48,400
Judgements and Fines	-	-	2,364	2,364
Interest - Tax Collector	-	-	3,737	3,737
Special Assmnts- Tax Collector	358,326	358,326	357,057	(1,269)
Special Assmnts- Delinquent	-	-	281	281
Special Assmnts- Discounts	(14,300)	(14,300)	(13,026)	1,274
Developer Contribution	776,737	582,553	-	(582,553)
Lien Search Fee	1,300	1,192	11,923	10,731
<b>TOTAL REVENUES</b>	<b>4,943,300</b>	<b>4,678,049</b>	<b>4,729,544</b>	<b>51,495</b>
<b>EXPENDITURES</b>				
<b>Legislative</b>				
Mayor/Council Stipend	60,000	55,000	55,000	-
FICA Taxes	4,600	4,217	4,208	9
ProfServ-Legislative Expense	24,000	22,000	-	22,000
Telephone, Cable & Internet Service	1,900	1,742	3,522	(1,780)
Public Officials Insurance	3,800	3,800	3,500	300
Misc-Event Expense	193,300	193,300	212,408	(19,108)
Council Expenses	30,000	27,500	33,451	(5,951)
Dues, Licenses, Subscriptions	3,000	3,000	1,273	1,727
<b>Total Legislative</b>	<b>320,600</b>	<b>310,559</b>	<b>313,362</b>	<b>(2,803)</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>City Manager</u></b>				
Contracts-City Manager	213,600	195,800	195,800	-
Office Supplies	14,900	13,658	11,574	2,084
Dues, Licenses, Subscriptions	2,700	2,689	1,924	765
<b>Total City Manager</b>	<b>231,200</b>	<b>212,147</b>	<b>209,298</b>	<b>2,849</b>
<b><u>City Clerk</u></b>				
ProfServ-Web Site Maintenance	8,200	7,517	5,717	1,800
Contracts-City Clerk	212,200	194,517	194,517	-
Postage and Freight	1,500	1,375	724	651
Printing	14,800	13,567	21	13,546
Legal Advertising	31,200	28,600	13,425	15,175
Miscellaneous Services	1,300	1,192	100	1,092
Office Supplies	1,100	1,008	2,885	(1,877)
Dues, Licenses, Subscriptions	15,500	15,438	20,063	(4,625)
<b>Total City Clerk</b>	<b>285,800</b>	<b>263,214</b>	<b>237,452</b>	<b>25,762</b>
<b><u>Finance</u></b>				
Auditing Services	5,300	5,300	7,000	(1,700)
Contracts-Finance	83,100	76,175	76,175	-
<b>Total Finance</b>	<b>88,400</b>	<b>81,475</b>	<b>83,175</b>	<b>(1,700)</b>
<b><u>Legal Counsel</u></b>				
ProfServ-Legal Services	85,400	78,283	60,621	17,662
<b>Total Legal Counsel</b>	<b>85,400</b>	<b>78,283</b>	<b>60,621</b>	<b>17,662</b>
<b><u>Other Administrative Services</u></b>				
ProfServ-Info Technology	202,000	185,167	77,577	107,590
Contracts-Admin. Service	280,900	257,492	254,349	3,143
Misc-Public Relations	60,000	55,000	-	55,000
Misc-Assessment Collection Cost	3,600	3,600	3,079	521
General Government	90,000	82,500	77	82,423
<b>Total Other Administrative Services</b>	<b>636,500</b>	<b>583,759</b>	<b>335,082</b>	<b>248,677</b>
<b><u>Facility Services</u></b>				
Telephone, Cable & Internet Service	15,900	14,575	14,495	80
Lease - Copier	32,600	29,883	8,067	21,816
Lease - Building	86,700	79,475	-	79,475
Insurance (Liab,Auto,Property)	6,900	6,900	6,781	119
Miscellaneous Services	1,700	1,558	947	611
Cleaning Services	24,200	22,183	23,281	(1,098)
Principal-Capital Lease	9,500	8,639	19,425	(10,786)
Interest-Capital Lease	700	680	5,388	(4,708)
<b>Total Facility Services</b>	<b>178,200</b>	<b>163,893</b>	<b>78,384</b>	<b>85,509</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>Community Services</u></b>				
Contracts-Solid Waste	578,500	530,292	730,964	(200,672)
Contracts-Sheriff	954,900	871,924	763,222	108,702
Electricity	134,800	123,567	114,908	8,659
R&M-Community Maintenance	28,300	25,942	25,942	-
Operating Supplies	30,800	23,100	57,280	(34,180)
Roadway Services	22,400	16,800	23,010	(6,210)
<b>Total Community Services</b>	<b>1,749,700</b>	<b>1,591,625</b>	<b>1,715,326</b>	<b>(123,701)</b>
<b><u>Capital Expenditures &amp; Projects</u></b>				
Capital Improvements	50,000	50,000	-	50,000
Cap Outlay - Equipment	-	-	6,378	(6,378)
<b>Total Capital Expenditures &amp; Projects</b>	<b>50,000</b>	<b>50,000</b>	<b>6,378</b>	<b>43,622</b>
<b><u>Reserves</u></b>				
Misc-Contingency	178,800	163,900	14,375	149,525
1st Quarter Operating Reserves	938,700	860,475	-	860,475
Reserve - Buildings	200,000	183,333	-	183,333
<b>Total Reserves</b>	<b>1,317,500</b>	<b>1,207,708</b>	<b>14,375</b>	<b>1,193,333</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>4,943,300</b>	<b>4,542,663</b>	<b>3,053,453</b>	<b>1,489,210</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	135,386	1,676,091	1,540,705
Net change in fund balance	\$ -	\$ 135,386	\$ 1,676,091	\$ 1,540,705
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,191,417</b>	<b>1,191,417</b>	<b>1,191,417</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,191,417</b>	<b>\$ 1,326,803</b>	<b>\$ 2,867,508</b>	

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ 4,800	\$ 4,400	\$ 95,060	\$ 90,660
Net Incr (Decr) In FMV-Invest	-	-	24,044	24,044
Donations	300,000	275,000	741,660	466,660
<b>TOTAL REVENUES</b>	<b>304,800</b>	<b>279,400</b>	<b>860,764</b>	<b>581,364</b>
<b>EXPENDITURES</b>				
<b>Public Assistance</b>				
Misc-Admin Fee (%)	21,000	19,250	11,125	8,125
Assistance Program	283,800	260,150	-	260,150
<b>Total Public Assistance</b>	<b>304,800</b>	<b>279,400</b>	<b>11,125</b>	<b>268,275</b>
<b>TOTAL EXPENDITURES</b>	<b>304,800</b>	<b>279,400</b>	<b>11,125</b>	<b>268,275</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	849,639	849,639
Net change in fund balance	\$ -	\$ -	\$ 849,639	\$ 849,639
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>3,517,971</b>	<b>3,517,971</b>	<b>3,517,971</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 3,517,971</b>	<b>\$ 3,517,971</b>	<b>\$ 4,367,610</b>	

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Building Permits	\$ 1,820,900	\$ 1,669,160	\$ 1,001,679	\$ (667,481)
Reinspection Fees	-	-	5,350	5,350
Building Permits - Surcharge	16,700	15,308	7,769	(7,539)
Other Building Permit Fees	30,000	27,500	110,100	82,600
Building Permits - Admin Fee	109,100	100,008	124,709	24,701
Engineering Permits	374,600	343,383	337,053	(6,330)
Planning & Zoning Permits	299,600	274,633	39,623	(235,010)
Other Miscellaneous Revenues	-	-	1,000	1,000
<b>TOTAL REVENUES</b>	<b>2,650,900</b>	<b>2,429,992</b>	<b>1,627,283</b>	<b>(802,709)</b>
<b>EXPENDITURES</b>				
<b>Comprehensive Planning</b>				
ProfServ-Engineering	352,600	323,217	254,393	68,824
ProfServ-Info Technology	170,900	156,658	215,882	(59,224)
ProfServ-Legal Services	118,700	108,808	39,262	69,546
ProfServ-Planning/Zoning Board	299,600	274,633	264,043	10,590
ProfServ-Compliance Service	100,000	91,667	172,800	(81,133)
ProfServ-Consultants	22,000	20,167	-	20,167
ProfServ-Building Permits	1,395,700	1,279,392	1,647,164	(367,772)
Outside Legal Services	1,800	1,650	-	1,650
Telephone, Cable & Internet Service	4,700	4,308	4,612	(304)
Lease - Copier	5,800	5,317	4,667	650
Lease - Building	43,400	39,783	-	39,783
Printing	2,200	2,017	255	1,762
Miscellaneous Services	-	-	301	(301)
Misc-Admin Fee (%)	113,200	103,767	103,767	-
Office Supplies	4,500	4,125	263	3,862
Cleaning Services	15,800	14,483	14,725	(242)
<b>Total Comprehensive Planning</b>	<b>2,650,900</b>	<b>2,429,992</b>	<b>2,722,134</b>	<b>(292,142)</b>
<b>TOTAL EXPENDITURES</b>	<b>2,650,900</b>	<b>2,429,992</b>	<b>2,722,134</b>	<b>(292,142)</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	(1,094,851)	(1,094,851)
Net change in fund balance	\$ -	\$ -	\$ (1,094,851)	\$ (1,094,851)
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,695,477</b>	<b>1,695,477</b>	<b>1,695,477</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,695,477</b>	<b>\$ 1,695,477</b>	<b>\$ 600,626</b>	



# **City of Westlake**

## **Supporting Schedules**

**August 31, 2023**

## Cash and Investment Report

August 31, 2023

**GENERAL FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	BankUnited	Checking Account	n/a	\$3,736,221
Money Market	BankUnited	MMA	5.12%	\$972,320
		<b>Subtotal</b>		<b>\$4,708,542</b>

**SPECIAL REVENUE FUND**

Money Market	BankUnited	MMA	5.12%	\$690,114
Money Market	Valley Bank	Checking Account	5.25%	\$63,155
		Treasury Bills-3 mo		\$2,379,523
		Treasury Bills-6 mo		\$594,521
		<b>Subtotal</b>		<b>\$3,727,313</b>
		<b>Total</b>		<b>\$8,435,855</b>

**File Attachments for Item:**

C. Monthly Financial Report - September



## MEMORANDUM

**TO: Members of the City Council, City of Westlake**  
**FROM: Steven Fowler, Accountant; Miriam Barahona, Accounting Supervisor**  
**CC: Ken Cassel, City Manager**  
**DATE: October 17, 2023**  
**SUBJECT: September Financial Report**

---

Please find attached the September 2023 financial report. During your review, please keep in mind that the goal is for revenue to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. An overview of the City's funds is provided below. Should you have any questions or require additional information, please contact me at [Steven.Fowler@inframark.com](mailto:Steven.Fowler@inframark.com).

### **General Fund**

- Total Revenues through September were approximately 99% of the annual budget. Collections of the FY2023 Ad Valorem Tax and Special Assessments were approximately 99% and 99%, respectively. The annual budget includes revenue from a funding agreement with the Developer. The Developer is invoiced quarterly for any year-to-date excess of actual expenditures over actual revenue.
- Total Expenditures and Contingency through September were approximately 88% of the annual budget.

### **Special Revenue Fund – Housing Assistance Program**

- Total Revenues through September were approximately 309% of the annual budget, which was a result of a higher than anticipated rate of construction and donations on commercial permits. A donation of \$1,500 per Single Family Residence building permit is paid into the Housing Assistance Program.

### **Special Revenue Fund – Comprehensive Planning Services**

- Total Revenues through September were approximately 65% of the annual budget.
- Total Expenditures through September were approximately 110% of the annual budget.

# City of Westlake

## Financial Report

*September 30, 2023*



## Table of Contents

<b><u>FINANCIAL STATEMENTS</u></b>	Page #
Balance Sheet .....	1 - 2
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund .....	3 - 5
Special Revenue Fund (Housing Assistance Program) .....	6
Special Revenue Fund (Comprehensive Planning Services) .....	7
 <b><u>SUPPORTING SCHEDULES</u></b>	
Cash and Investment Report .....	8

# **City of Westlake**

## **Financial Statements**

**September 30, 2023**

**Balance Sheet**  
September 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUND - HOUSING ASSISTANCE PROGRAM	SPECIAL REVENUE FUND - COMPREHENSIVE PLANNING SVCS	TOTAL
<b><u>ASSETS</u></b>				
<b>Current Assets</b>				
Cash - Checking Account	\$ 3,257,254	\$ -	\$ -	\$ 3,257,254
Accounts Receivable	-	-	1,971	1,971
Taxes Receivable	922	-	-	922
Assessments Receivable	41,659	-	-	41,659
Due From Other Gov'tl Units	1,755	-	-	1,755
Due From Other Funds	-	-	690,721	690,721
Investments:				
Money Market Account	976,418	838,602	-	1,815,020
Treasury Bills (3 months)	-	1,194,496	-	1,194,496
Treasury Bills (6 months)	-	1,790,045	-	1,790,045
Deposits	666	-	-	666
<b>Total Current Assets</b>	<b>4,278,674</b>	<b>3,823,143</b>	<b>692,692</b>	<b>8,794,509</b>
<b>Noncurrent Assets</b>				
Mortgages Receivable	-	568,373	-	568,373
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>568,373</b>	<b>-</b>	<b>568,373</b>
<b>TOTAL ASSETS</b>	<b>\$ 4,278,674</b>	<b>\$ 4,391,516</b>	<b>\$ 692,692</b>	<b>\$ 9,362,882</b>

**LIABILITIES****Current Liabilities**

Accounts Payable	\$ 146,239	\$ -	\$ 105,338	\$ 251,577
Accrued Expenses	16,389	4,900	5,300	26,589
DBPR surcharge	5,416	-	-	5,416
DCA surcharge	7,935	-	-	7,935
Impact Fees	273,192	-	-	273,192
Unearned Revenue	317,258	-	-	317,258
Due To Other Districts	4,214	-	-	4,214
Deferred Revenue-Developer Submittals (Minto)	-	-	81,030	81,030
Due To Other Funds	690,721	-	-	690,721
<b>Total Current Liabilities</b>	<b>1,461,364</b>	<b>4,900</b>	<b>191,668</b>	<b>1,657,932</b>



**Balance Sheet**  
September 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUND - HOUSING ASSISTANCE PROGRAM	SPECIAL REVENUE FUND - COMPREHENSIVE PLANNING SVCS	TOTAL
<b>Long-Term Liabilities</b>				
Deferred Inflow of Resources	41,659	-	-	41,659
<b>Total Long-Term Liabilities</b>	41,659	-	-	41,659
<b>TOTAL LIABILITIES</b>	<b>1,503,023</b>	<b>4,900</b>	<b>191,668</b>	<b>1,699,591</b>
<b>FUND BALANCES</b>				
<b>Nonspendable:</b>				
Deposits	666	-	-	666
<b>Restricted for:</b>				
Special Revenue	-	4,386,616	501,024	4,887,640
<b>Unassigned:</b>	2,774,985	-	-	2,774,985
<b>TOTAL FUND BALANCES</b>	<b>\$ 2,775,651</b>	<b>\$ 4,386,616</b>	<b>\$ 501,024</b>	<b>\$ 7,663,291</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 4,278,674</b>	<b>\$ 4,391,516</b>	<b>\$ 692,692</b>	<b>\$ 9,362,882</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ -	\$ 51,033	\$ 51,033
Ad Valorem Taxes	3,126,601	3,126,601	3,099,718	(26,883)
Ad Valorem Taxes - Prior Years	-	-	1,308	1,308
Ad Valorem Taxes - Discounts	(125,064)	(125,064)	(119,809)	5,255
FPL Franchise	119,700	119,700	331,283	211,583
Gas	-	-	29,701	29,701
Solid Waste	15,200	15,200	19,520	4,320
Electricity	116,000	116,000	366,466	250,466
Water	58,700	58,700	75,926	17,226
Gas	75,200	75,200	83,026	7,826
Communication Services Taxes	53,200	53,200	122,167	68,967
Occupational Licenses	6,100	6,100	53,367	47,267
Building Permits - Admin Fee	77,100	77,100	94,445	17,345
General Government	-	-	1,132	1,132
State Revenue Sharing Proceeds	24,200	24,200	28,123	3,923
Alcoholic Beverage License	1,900	1,900	649	(1,251)
Shared Rev - Other Local Units	1,000	1,000	-	(1,000)
Administrative Fees	13,000	13,000	-	(13,000)
Other Public Safety Chrgs/Fees	2,400	2,400	9,413	7,013
Garbage/Solid Waste Revenue	250,600	250,600	233,430	(17,170)
Other Operating Revenues	5,400	5,400	15,720	10,320
Special Events	-	-	12,900	12,900
Event Sponsors	-	-	58,400	58,400
Judgements and Fines	-	-	2,626	2,626
Interest - Tax Collector	-	-	3,755	3,755
Special Assmnts- Tax Collector	358,326	358,326	357,057	(1,269)
Special Assmnts- Delinquent	-	-	281	281
Special Assmnts- Discounts	(14,300)	(14,300)	(13,026)	1,274
Developer Contribution	776,737	776,737	-	(776,737)
Lien Search Fee	1,300	1,300	12,968	11,668
<b>TOTAL REVENUES</b>	<b>4,943,300</b>	<b>4,943,300</b>	<b>4,931,579</b>	<b>(11,721)</b>
<b>EXPENDITURES</b>				
<b>Legislative</b>				
Mayor/Council Stipend	60,000	60,000	60,000	-
FICA Taxes	4,600	4,600	4,590	10
ProfServ-Legislative Expense	24,000	24,000	-	24,000
Telephone, Cable & Internet Service	1,900	1,900	3,916	(2,016)
Public Officials Insurance	3,800	3,800	3,500	300
Misc-Event Expense	193,300	193,300	212,536	(19,236)
Council Expenses	30,000	30,000	32,951	(2,951)
Dues, Licenses, Subscriptions	3,000	3,000	1,273	1,727
<b>Total Legislative</b>	<b>320,600</b>	<b>320,600</b>	<b>318,766</b>	<b>1,834</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>City Manager</u></b>				
Contracts-City Manager	213,600	213,600	213,600	-
Office Supplies	14,900	14,900	11,343	3,557
Dues, Licenses, Subscriptions	2,700	2,700	1,924	776
<b>Total City Manager</b>	<b>231,200</b>	<b>231,200</b>	<b>226,867</b>	<b>4,333</b>
<b><u>City Clerk</u></b>				
ProfServ-Web Site Maintenance	8,200	8,200	6,100	2,100
Contracts-City Clerk	212,200	212,200	212,200	-
Postage and Freight	1,500	1,500	779	721
Printing	14,800	14,800	21	14,779
Legal Advertising	31,200	31,200	17,543	13,657
Miscellaneous Services	1,300	1,300	100	1,200
Office Supplies	1,100	1,100	2,885	(1,785)
Dues, Licenses, Subscriptions	15,500	15,500	20,063	(4,563)
<b>Total City Clerk</b>	<b>285,800</b>	<b>285,800</b>	<b>259,691</b>	<b>26,109</b>
<b><u>Finance</u></b>				
Auditing Services	5,300	5,300	7,000	(1,700)
Contracts-Finance	83,100	83,100	83,100	-
<b>Total Finance</b>	<b>88,400</b>	<b>88,400</b>	<b>90,100</b>	<b>(1,700)</b>
<b><u>Legal Counsel</u></b>				
ProfServ-Legal Services	85,400	85,400	68,921	16,479
<b>Total Legal Counsel</b>	<b>85,400</b>	<b>85,400</b>	<b>68,921</b>	<b>16,479</b>
<b><u>Other Administrative Services</u></b>				
ProfServ-Info Technology	202,000	202,000	86,292	115,708
Contracts-Admin. Service	280,900	280,900	277,757	3,143
Misc-Public Relations	60,000	60,000	-	60,000
Misc-Assessment Collection Cost	3,600	3,600	3,079	521
General Government	90,000	90,000	77	89,923
<b>Total Other Administrative Services</b>	<b>636,500</b>	<b>636,500</b>	<b>367,205</b>	<b>269,295</b>
<b><u>Facility Services</u></b>				
Telephone, Cable & Internet Service	15,900	15,900	15,861	39
Lease - Copier	32,600	32,600	9,105	23,495
Lease - Building	86,700	86,700	-	86,700
Insurance (Liab,Auto,Property)	6,900	6,900	6,781	119
Miscellaneous Services	1,700	1,700	1,547	153
Cleaning Services	24,200	24,200	25,545	(1,345)
Principal-Capital Lease	9,500	9,500	21,905	(12,405)
Interest-Capital Lease	700	700	5,967	(5,267)
<b>Total Facility Services</b>	<b>178,200</b>	<b>178,200</b>	<b>86,711</b>	<b>91,489</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>Community Services</u></b>				
Contracts-Solid Waste	578,500	578,500	810,480	(231,980)
Contracts-Sheriff	954,900	954,900	859,790	95,110
Electricity	134,800	134,800	125,574	9,226
R&M-Community Maintenance	28,300	28,300	28,300	-
Operating Supplies	30,800	30,800	57,280	(26,480)
Roadway Services	22,400	22,400	25,510	(3,110)
<b>Total Community Services</b>	<b>1,749,700</b>	<b>1,749,700</b>	<b>1,906,934</b>	<b>(157,234)</b>
<b><u>Capital Expenditures &amp; Projects</u></b>				
Capital Improvements	50,000	50,000	-	50,000
Cap Outlay - Equipment	-	-	6,378	(6,378)
<b>Total Capital Expenditures &amp; Projects</b>	<b>50,000</b>	<b>50,000</b>	<b>6,378</b>	<b>43,622</b>
<b><u>Reserves</u></b>				
Misc-Contingency	178,800	178,800	15,772	163,028
1st Quarter Operating Reserves	938,700	938,700	-	938,700
Reserve - Buildings	200,000	200,000	-	200,000
<b>Total Reserves</b>	<b>1,317,500</b>	<b>1,317,500</b>	<b>15,772</b>	<b>1,301,728</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>4,943,300</b>	<b>4,943,300</b>	<b>3,347,345</b>	<b>1,595,955</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	1,584,234	1,584,234
Net change in fund balance	\$ -	\$ -	\$ 1,584,234	\$ 1,584,234
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,191,417</b>	<b>1,191,417</b>	<b>1,191,417</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,191,417</b>	<b>\$ 1,191,417</b>	<b>\$ 2,775,651</b>	

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 4,800	\$ 4,800	\$ 127,255	\$ 122,455
Net Incr (Decr) In FMV-Invest	-	-	5,680	5,680
Donations	300,000	300,000	807,660	507,660
<b>TOTAL REVENUES</b>	<b>304,800</b>	<b>304,800</b>	<b>940,595</b>	<b>635,795</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Public Assistance</u></b>				
Misc-Admin Fee (%)	21,000	21,000	16,025	4,975
Assistance Program	283,800	283,800	55,925	227,875
<b>Total Public Assistance</b>	<b>304,800</b>	<b>304,800</b>	<b>71,950</b>	<b>232,850</b>
<b>TOTAL EXPENDITURES</b>	<b>304,800</b>	<b>304,800</b>	<b>71,950</b>	<b>232,850</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	868,645	868,645
Net change in fund balance	\$ -	\$ -	\$ 868,645	\$ 868,645
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>3,517,971</b>	<b>3,517,971</b>	<b>3,517,971</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 3,517,971</b>	<b>\$ 3,517,971</b>	<b>\$ 4,386,616</b>	

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Building Permits	\$ 1,820,900	\$ 1,820,900	\$ 1,074,558	\$ (746,342)
Reinspection Fees	-	-	5,550	5,550
Building Permits - Surcharge	16,700	16,700	8,176	(8,524)
Other Building Permit Fees	30,000	30,000	121,950	91,950
Building Permits - Admin Fee	109,100	109,100	133,645	24,545
Engineering Permits	374,600	374,600	337,228	(37,372)
Planning & Zoning Permits	299,600	299,600	39,623	(259,977)
Other Miscellaneous Revenues	-	-	1,000	1,000
<b>TOTAL REVENUES</b>	<b>2,650,900</b>	<b>2,650,900</b>	<b>1,721,730</b>	<b>(929,170)</b>
<b>EXPENDITURES</b>				
<b>Comprehensive Planning</b>				
ProfServ-Engineering	352,600	352,600	261,205	91,395
ProfServ-Info Technology	170,900	170,900	259,149	(88,249)
ProfServ-Legal Services	118,700	118,700	44,562	74,138
ProfServ-Planning/Zoning Board	299,600	299,600	284,853	14,747
ProfServ-Compliance Service	100,000	100,000	186,480	(86,480)
ProfServ-Consultants	22,000	22,000	-	22,000
ProfServ-Building Permits	1,395,700	1,395,700	1,738,822	(343,122)
Outside Legal Services	1,800	1,800	-	1,800
Telephone, Cable & Internet Service	4,700	4,700	5,036	(336)
Lease - Copier	5,800	5,800	5,230	570
Lease - Building	43,400	43,400	-	43,400
Printing	2,200	2,200	255	1,945
Miscellaneous Services	-	-	323	(323)
Misc-Admin Fee (%)	113,200	113,200	113,200	-
Office Supplies	4,500	4,500	518	3,982
Cleaning Services	15,800	15,800	16,550	(750)
<b>Total Comprehensive Planning</b>	<b>2,650,900</b>	<b>2,650,900</b>	<b>2,916,183</b>	<b>(265,283)</b>
<b>TOTAL EXPENDITURES</b>	<b>2,650,900</b>	<b>2,650,900</b>	<b>2,916,183</b>	<b>(265,283)</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	(1,194,453)	(1,194,453)
Net change in fund balance	\$ -	\$ -	\$ (1,194,453)	\$ (1,194,453)
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,695,477</b>	<b>1,695,477</b>	<b>1,695,477</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,695,477</b>	<b>\$ 1,695,477</b>	<b>\$ 501,024</b>	

# **City of Westlake**

## **Supporting Schedules**

**September 30, 2023**

## Cash and Investment Report

September 30, 2023

**GENERAL FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	BankUnited	Checking Account	n/a	\$3,257,254
Money Market	BankUnited	MMA	5.12%	\$976,418
		<b>Subtotal</b>		<b>\$4,233,673</b>

**SPECIAL REVENUE FUND**

Money Market	BankUnited	MMA	5.12%	\$775,179
Money Market	Valley Bank	Checking Account	5.25%	\$63,422
		Treasury Bills-3 mo		\$1,194,496
		Treasury Bills-6 mo		\$1,790,045
		<b>Subtotal</b>		<b>\$3,823,143</b>
		<b>Total</b>		<b>\$8,056,816</b>



**File Attachments for Item:**

A. Proclamation 2023-11 - Veterans Day

# *Proclamation*

## **IN REMEMBRANCE AND APPRECIATION OF VETERANS**

**WHEREAS**, our Veterans represent the very best of America. They have bravely answered the call to serve in the finest military force in the world, and they have earned the dignity that comes with wearing the uniform and defending our great flag; and

**WHEREAS**, on Veterans Day we remember these heroes for their valor, loyalty, dedication and encourage all Americans to recognize the fortitude and sacrifice of our Veterans through public ceremonies and private thoughts and prayers; and

**WHEREAS**, we continue to be inspired by the patriotism and dedication of those in uniform who continue to defend the principles on which our nation was founded; and

**WHEREAS**, the freedoms we enjoy as Americans do not come without a price. Our nation's Veterans have sacrificed to preserve and protect our country and constitution from all enemies foreign and domestic; and

**WHEREAS**, throughout our history, courageous men and woman have donned the uniform of our Armed Forces and built a noble tradition of faithful and dedicated service to our nation; and

**WHEREAS**, their abiding patriotism and enduring devotion to the ideas on which the United States is founded can never fail to inspire us.

**NOW, THEREFORE, ON BEHALF OF THE CITY COUNCIL AND THE PEOPLE OF THE CITY OF WESTLAKE, I, JOHNPAUL O'CONNOR, MAYOR OF THE CITY OF WESTLAKE, BY VIRTUE OF THE AUTHORITY VESTED IN ME, HONOR THE CONTRIBUTIONS OF OUR VETERANS TO THE PRINCIPLES OF DEMOCRACY, INDIVIDUAL FREEDOM, AND HUMAN RIGHTS; AND,**

**FURTHER**, I am sincerely grateful for the service and sacrifice of all Veterans. I call upon the residents of the City of Westlake to join me in honoring the contributions of our Veterans to the principles of democracy, individual freedom, and human rights.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Westlake, Florida to be affixed this 7<sup>th</sup> day of November 2023.

---

JohnPaul O'Connor, Mayor

ATTEST:

---

Zoie P. Burgess, CMC  
City Clerk

**File Attachments for Item:**

A. Resolution 2023-30 – Amendment to Fiscal Year 2023 Budget

**Submitted By:** Finance

**RESOLUTION 2023-30**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA,  
APPROVING THE AMENDMENT TO THE SPECIAL REVENUE FUND-COMPREHENSIVE  
PLANNING SERVICES BUDGET FOR FISCAL YEAR 2023; PROVIDING FOR CONFLICTS;  
PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**



# Meeting Agenda Item Coversheet

<b>MEETING DATE:</b>		11/7/2023		<b>Submitted By:</b> Finance	
<b>SUBJECT:</b> <i>This will be the name of the Item as it will appear on the Agenda</i>		Resolution 2023-30 – Amendment to Fiscal Year 2023 Budget			
<b>STAFF RECOMMENDATION:</b> (MOTION READY)		Adopt amendment to Fiscal Year 2023 Budget			
<b>SUMMARY and/or JUSTIFICATION:</b>		Year-end amendment to the budget to ensure that total budgeted expenditures for governmental-type funds equal or exceed total actual expenditures, as required for the financial statement audit.			
<b>SELECT, if applicable</b>		<b>AGREEMENT:</b>		<b>BUDGET:</b>	
		<b>STAFF REPORT:</b>		<b>PROCLAMATION:</b>	
		<b>EXHIBIT(S):</b>		<b>OTHER:</b>	
<b>IDENTIFY EACH ATTACHMENT.</b> <i>For example, an agreement may have 2 exhibits, identify the agreement and Exhibit A and Exhibit B</i>		-Resolution 2023-30  -Exhibit A			
<b>SELECT, if applicable</b>		<b>RESOLUTION:</b>		<b>ORDINANCE:</b>	
<b>IDENTIFY FULL RESOLUTION OR ORDINANCE TITLE</b> <i>(if Item is <u>not</u> a Resolution or Ordinance, please erase all default text from this field's textbox and leave blank) <b><u>Please keep text indented.</u></b></i>		A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, APPROVING THE AMENDMENT TO THE SPECIAL REVENUE FUND-COMPREHENSIVE PLANNING SERVICES BUDGET FOR FISCAL YEAR 2023; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.			
<b>FISCAL IMPACT (if any):</b>					\$

## Exhibit A

**Proposed Budget Amendment**  
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>					
Building Permits	\$ 1,820,900	\$ -	\$ 1,820,900	\$ 1,074,558	\$ (746,342)
Reinspection Fees	-	5,000	5,000	5,550	550
Building Permits - Surcharge	16,700	-	16,700	8,176	(8,524)
Other Building Permit Fees	30,000	90,000	120,000	121,950	1,950
Building Permits - Admin Fee	109,100	25,000	134,100	133,645	(455)
Engineering Permits	374,600	-	374,600	337,228	(37,372)
Planning & Zoning Permits	299,600	-	299,600	39,623	(259,977)
Other Miscellaneous Revenues	-	-	-	1,000	1,000
<b>TOTAL REVENUES</b>	<b>2,650,900</b>	<b>120,000</b>	<b>2,770,900</b>	<b>1,721,730</b>	<b>(1,049,170)</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Comprehensive Planning</u></b>					
ProfServ-Engineering	352,600	(85,000)	267,600	261,205	6,395
ProfServ-Info Technology	170,900	95,000	265,900	259,149	6,751
ProfServ-Legal Services	118,700	(70,000)	48,700	44,562	4,138
ProfServ-Planning/Zoning Board	299,600	(10,000)	289,600	284,853	4,747
ProfServ-Compliance Service	100,000	95,000	195,000	186,480	8,520
ProfServ-Consultants	22,000	-	22,000	-	22,000
ProfServ-Building Permits	1,395,700	350,000	1,745,700	1,738,822	6,878
Outside Legal Services	1,800	-	1,800	-	1,800
Telephone, Cable & Internet Service	4,700	-	4,700	5,036	(336)
Lease - Copier	5,800	-	5,800	5,230	570
Lease - Building	43,400	-	43,400	-	43,400
Printing	2,200	-	2,200	255	1,945
Miscellaneous Services	-	-	-	323	(323)
Misc-Admin Fee (%)	113,200	-	113,200	113,200	-
Office Supplies	4,500	-	4,500	518	3,982
Cleaning Services	15,800	-	15,800	16,550	(750)
<b>Total Comprehensive Planning</b>	<b>2,650,900</b>	<b>375,000</b>	<b>3,025,900</b>	<b>2,916,183</b>	<b>109,717</b>
<b>TOTAL EXPENDITURES</b>	<b>2,650,900</b>	<b>375,000</b>	<b>3,025,900</b>	<b>2,916,183</b>	<b>109,717</b>
Excess (deficiency) of revenues	-	(255,000)	(255,000)	(1,194,453)	(939,453)
Over (under) expenditures	-	(255,000)	(255,000)	(1,194,453)	(939,453)
Net change in fund balance	-	(255,000)	(255,000)	(1,194,453)	(939,453)
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,695,477</b>	<b>-</b>	<b>1,695,477</b>	<b>1,695,477</b>	<b>-</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,695,477</b>	<b>\$ (255,000)</b>	<b>\$ 1,440,477</b>	<b>\$ 501,024</b>	<b>\$ (939,453)</b>

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43

**CITY OF WESTLAKE**

**RESOLUTION NO. 2023-30**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, APPROVING THE AMENDMENT TO THE SPECIAL REVENUE FUND-COMPREHENSIVE PLANNING SERVICES BUDGET FOR FISCAL YEAR 2023; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

---

WHEREAS, the City Council deems it to be in the best interests of the City to approve the amendment to the Special Revenue Fund-Comprehensive Planning Services Budget for Fiscal Year 2023;

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

**SECTION 1.** The foregoing "WHEREAS" clause is hereby ratified and confirmed by the City Council and incorporated herein by this reference.

**SECTION 2.** The City Council of the City of Westlake, Florida, hereby approves the amendment to the Special Revenue Fund-Comprehensive Planning Services Budget for Fiscal Year 2023. A copy of the Budget Amendment is attached hereto as Exhibit "A".

**SECTION 3. CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 4. SEVERABILITY.** If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND APPROVED** by City Council for the City of Westlake, on this 7<sup>th</sup> day of November 2023.

---

City of Westlake  
JohnPaul O'Connor, Mayor

---

Zoie Burgess, City Clerk

**File Attachments for Item:**

B. Art in Public Places - Consideration of Board Appointment and Discussion of Term Limits

Resident - Jimenez, Johana

**Submitted By:** Clerk's Office



## Advisory Board/Committee Application

<b>DATE:</b>	October 11th, 2023	<b>NAME:</b>	Johana Jimenez
<b>ADDRESS:</b>	4606 Woodland Way, Westlake, FL 33470		
<b>PHONE:</b>	954-3984312	<b>E-MAIL:</b>	jimenez.johana.fl@gmail.com
What is the Board/Committee of your choice?		Art in Public Places	
How long have you lived in the City of Westlake?		Two years	
Are you a full-time resident? If not, how many months do you reside in City?			Full Time
Are you a registered voter?		Yes	
Current occupation and employer, if retired, please list previous occupation and employer:		Financial Advisor, New York Life	
Do you currently hold public office? If so, what is the office?			No
Please list any business, volunteer, community activities you have been involved in:			
New York Life Foundation Chamber of Commerce of North Palm Beaches and Hispanic Chamber of Palm Beach County			
Have you ever been convicted, plead no contest, plead guilty or had the adjudication of guilt withheld for any criminal offense other than a minor traffic violation? If yes, please explain.			
No			
Would you and/or any organization with which you are affiliated, benefit from decisions or recommendations made by this advisory board/committee? If yes, explain:			
No			
Experience. Please list experience and/or and any knowledge, skills, abilities, or qualifications that you possess and believe relevant to the board/committee for which you seek appointment:			
I do have experience on Community Outreach in the Palm Beach County for the past three years where I have been connecting communities to resources in the area and helping organizations to serve the community better. I do have a Hispanic background and experience in Business Development, Public Relationships, Event Coordinator, Public Presentations, and others.			

Resumes are encouraged to be attached, and any other information you feel pertinent. This application should be forwarded to the City Clerk, Zoie Burgess: [zburgess@westlakegov.com](mailto:zburgess@westlakegov.com) or by mail/in person: City of Westlake, City Clerk's Office 4001 Seminole Pratt Whitney Road, Westlake, Florida 33470.

Thank you for volunteering to serve the citizens of Westlake.



**File Attachments for Item:**

A. Palm Beach County Sheriff's Office - Monthly Report - October



## PBSO District 18 City of Westlake Monthly Report: October 2023

Calls for Service	Monthly	Traffic Summary	Monthly
Business / Residence Checks (Self-Initiated)	2,468	Written Warnings	114
Traffic Stops (Self-Initiated)	166	Verbal Warnings	39
Calls for Service (Excluding 1050's & 1061's)	169	Citations	62
<b>All CAD Calls – Total</b>	<b>2,803</b>	<b>Total</b>	<b>215</b>

Data Source: Motorola Premier 1 and TraCS  
\*Omit Miscellaneous Calls

**Summary:** During the month of October, there were **2,803** generated calls within the district and **94%** of these calls were self-initiated.

Crimes	Monthly
Homicide	0
Robbery	0
Sexual Assault	0
Shooting	0
Stabbing	0
Burglary- Business	0
Burglary- Construction	4
Burglary- Residential	0
Burglary- Vehicle	1
Larceny	0
Stolen Vehicle	0
Stolen Vehicle Recovery	0
Vandalism	0
Fire (Arson only)	0
<b>Total</b>	<b>5</b>

*Note: P1 is a dynamic system. Meaning that numbers can change from what was previously reported in the event there is a location or call type re-classification/modification.*

**Construction Burglaries:**

REPORT #	DATE REPORTED	DATE/TIME FROM	DATE/TIME TO	ADDRESS	NOTATIONS
23115558	10/02/23	9/29/2023 15:30	10/2/2023 15:30	Opal Dr/ Orchards of Westlake	Delayed report. (2) Thermostats stolen from a house under construction.
23117741	10/09/23	10/6/2023 16:30	10/9/2023 7:00	Merritt Dr	Sheets of plywood stolen from the construction area.
23119970	10/16/23	10/11/2023 15:00	10/16/2023 15:00	Saint Vincent Ln	Electrical breakers stolen from the breaker box of a house under construction. Latents taken. Complainant believes that the person responsible is a former employee.
23120162	10/17/23	10/13/2023 16:00	10/17/2023 0:00	Liberty Ln/ Orchards of Westlake	Electrical panels stolen from several homes under construction.

**Vehicle Burglaries:**

REPORT #	DATE REPORTED	DATE/TIME FROM	DATE/TIME TO	ADDRESS	NOTATIONS
23117755	10/09/23	10/8/2023 0:01	10/9/2023 7:00	Persimmon Blvd W	GPS radio taken off a bulldozer.