

City of Westlake



FISCAL YEAR 2024

ANNUAL BUDGET

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Budget Message

Honorable Mayor and City Council

I am pleased to submit the Fiscal Year 2024(FY2024) budget message for the City of Westlake. The city continues to grow at a sustained pace. The first of the commercial developments is online with more soon This development is not reflected in the FY2024 budget but it will have a larger impact in next year's budget. As explained in the past there is a period of approximately a year to a year and a half after completion before the full impact of new commercial buildings affects the budget. As development continues, we will continue to review and correcting sections of the Land Development Regulations where theory conflicts with applicability. 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 move forward and respond to market conditions.

According to the Palm Beach County Property Appraiser the City of Westlake's taxable value has increased fifty-five-point twenty-nine percent (55.29%) over last year's value. The growth in home construction and sales continue to be strong.

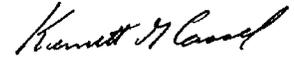
The ***proposed millage rate for the FY2024 is 5 mils***. This rate is projected to generate approximately \$4,721,257 in ad-valorem taxes to the City based on the taxable value as of January 1st as provided by Palm Beach County Property Appraiser. The total proposed FY2024 budget for the General Fund is \$5,548,900, which is a 12.25% increase over the budget for the current year. The difference between the property tax received and budgeted expenditures is made up of several components, including interest, licenses, permits & fees, other taxes.

The proposed millage rate of 5 mills is a 19.07% increase over 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. Additionally, FY2024 is the first year that the city no longer can receive funding from the master developer. The largest impact on the taxes the individual pays is the assessed value established by the County Property Appraiser.

This is the first year that deficit funding is no longer available from the primary developer. Based on projections, the proposed millage rate of 5 mills should provide sufficient funds to accomplish all the items within the budget. The city is funding contingency and first quarter operating reserves. This is standard for municipal budgets to provide the cash needed to pay expenditures incurred before current year tax disbursements are received. It is important to remember that a portion of land within the City limits is assessed by the County Property Appraiser based on agricultural use. The agricultural land use assessed value is a lower and therefore generates lower tax revenue. As the City continues to develop residential and commercial properties the tax base will continue to increase.

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,

A handwritten signature in black ink, appearing to read "Kenneth Cassel". The signature is written in a cursive, slightly slanted style.

Kenneth Cassel

City of Westlake

Budget Calendar - Fiscal Year 2024 Annual Budget

| Key Dates | Activity / Tasks | |
|-------------------------|---|----|
| By June 1 | Receipt of Estimated Assessable Property Values | |
| Fri July 1 | Property Appraiser certifies the taxable values | |
| Tue July 11 | 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. | |
| Tue August 1 | City of Westlake Budget Workshop | |
| Fri 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 | |
| Wed August 16 | County School Board Budget 1st Hearing | ** |
| Tue September 5 | City of Westlake Regular Council Meeting – 1st Budget & Millage Rate Hearing; Assessment Rates for Solid Waste Collection | |
| Thu September 7 | County Budget 1st Hearing | ** |
| Fri September 8 | Publish Notice of Budget Increase and Budget Summary in PB Post | |
| Tue September 12 | City of Westlake Special Council Meeting - 2nd and Final Budget Hearing- RESCHEDULED | ** |
| Wed September 13 | County School Board Budget 2nd Hearing | |
| Wed September 20 | City of Westlake Special Council Meeting - 2nd and Final Budget Hearing | |
| Fri September 23 | Deadline to Send Adopted Millage Rate to Property Appraiser & Tax Collector | ** |
| Wed September 27 | County Budget 2nd Hearing | |
| Thu October 20 | Deadline to Certify Compliance with Florida Department of Revenue | |

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



Budget Summary

**City of Westlake
Fiscal Year 2024 Budget**

All Funds – Total Budget

| Description | FY 2023 | | | FY 2024 | | |
|---------------------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------------|-------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./ (Decr.) |
| FUNDING | | | | | | |
| Total Revenue/Other Financing Sources | \$ 7,899,000 | \$ 7,890,416 | \$ (8,585) | \$ 10,031,296 | \$ 2,132,296 | 27.0% |
| Total Fund Bal. Use / (Addition) | - | (1,518,057) | (1,518,057) | (1,099,796) | (1,099,796) | NA |
| Total Funding | \$ 7,899,000 | \$ 6,372,359 | \$ (1,526,642) | \$ 8,931,500 | \$ 1,032,500 | 13.1% |
| EXPENDITURES | | | | | | |
| Personnel Expenditures | \$ 64,600 | \$ 64,625 | \$ (25) | \$ 64,600 | \$ - | 0.0% |
| Operating Expenditures | 6,466,900 | 6,294,092 | 172,808 | 7,355,200 | 888,300 | 13.7% |
| Capital Expenditures | 50,000 | - | 50,000 | 50,000 | - | 0.0% |
| Contingency | 178,800 | 13,642 | 165,158 | 201,900 | 23,100 | 12.9% |
| Reserves | 1,138,700 | - | 1,138,700 | 1,259,800 | 121,100 | 10.6% |
| Total Expenditures | \$ 7,899,000 | \$ 6,372,359 | \$ 1,526,641 | \$ 8,931,500 | \$ 1,032,500 | 13.1% |



**General
Fund**

**City of Westlake
Fiscal Year 2024 Budget**

General Fund – Summary

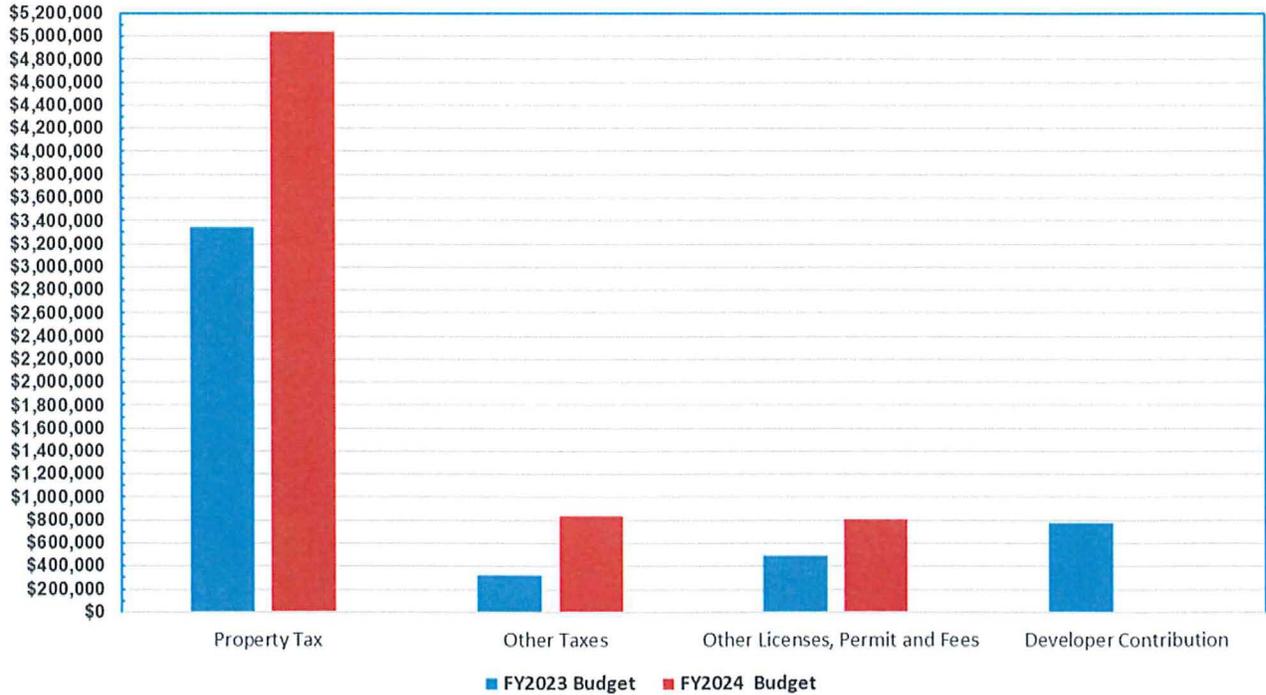
| Description | FY 2023 | | | FY 2024 | | |
|----------------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------------|------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| <u>FUNDING</u> | | | | | | |
| Total Revenue | \$ 4,943,300 | \$ 4,934,342 | \$ (8,958) | \$ 6,648,696 | \$ 1,705,396 | 34.5% |
| Total Fund Bal. Use / (Addition) | - | (1,585,509) | (1,585,509) | (1,099,796) | (1,099,796) | NA |
| Total Funding | \$ 4,943,300 | \$ 3,348,833 | \$ (1,594,467) | \$ 5,548,900 | \$ 605,600 | 12.3% |
| <u>EXPENDITURES</u> | | | | | | |
| Personnel Expense | \$ 64,600 | \$ 64,625 | \$ (25) | \$ 64,600 | \$ - | 0.0% |
| Operating Expense | 3,511,200 | 3,270,566 | 240,634 | 3,972,600 | 461,400 | 13.1% |
| Capital Expenditures | 50,000 | - | 50,000 | 50,000 | - | 0.0% |
| Contingency | 178,800 | 13,642 | 165,158 | 201,900 | 23,100 | 12.9% |
| Reserves | 1,138,700 | - | 1,138,700 | 1,259,800 | 121,100 | 10.6% |
| Total Expenditures | \$ 4,943,300 | \$ 3,348,833 | \$ 1,594,467 | \$ 5,548,900 | \$ 605,600 | 12.3% |

City of Westlake Fiscal Year 2024 Budget

General Fund – Source of Funds

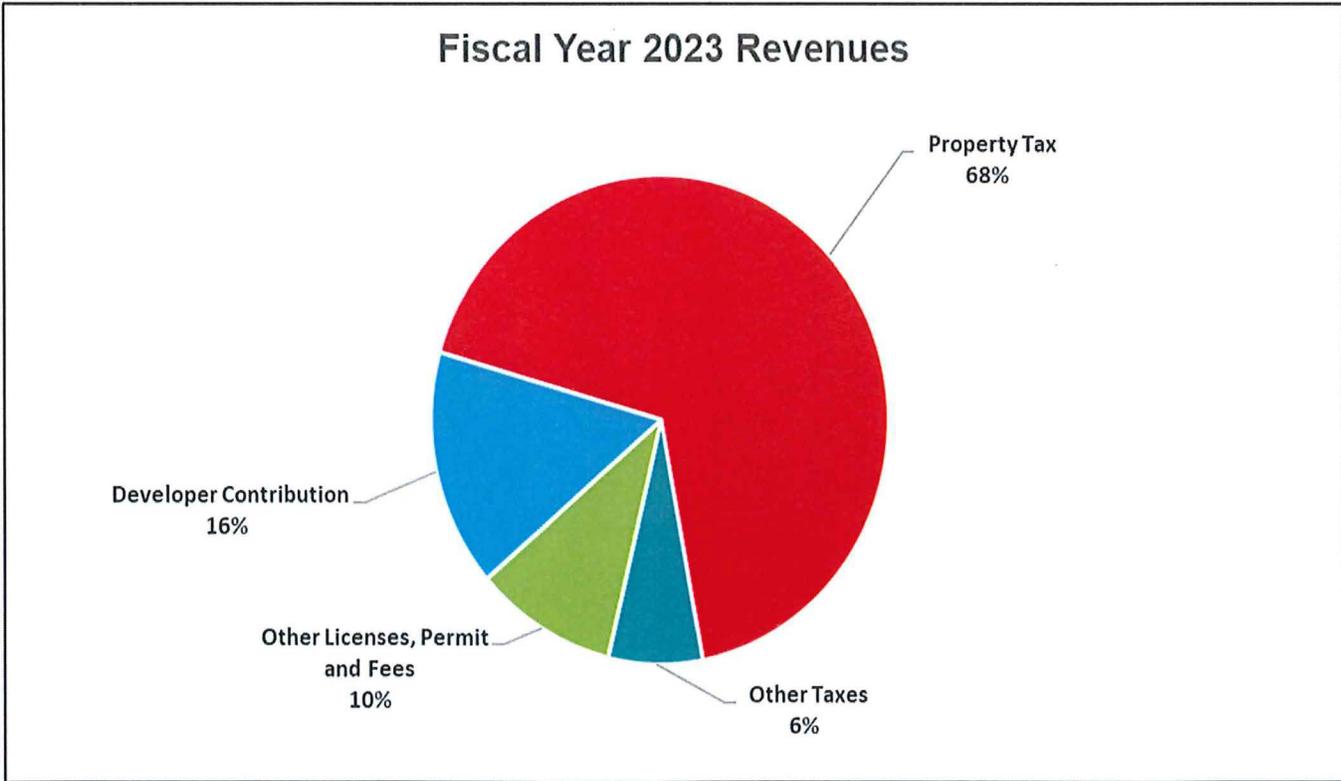
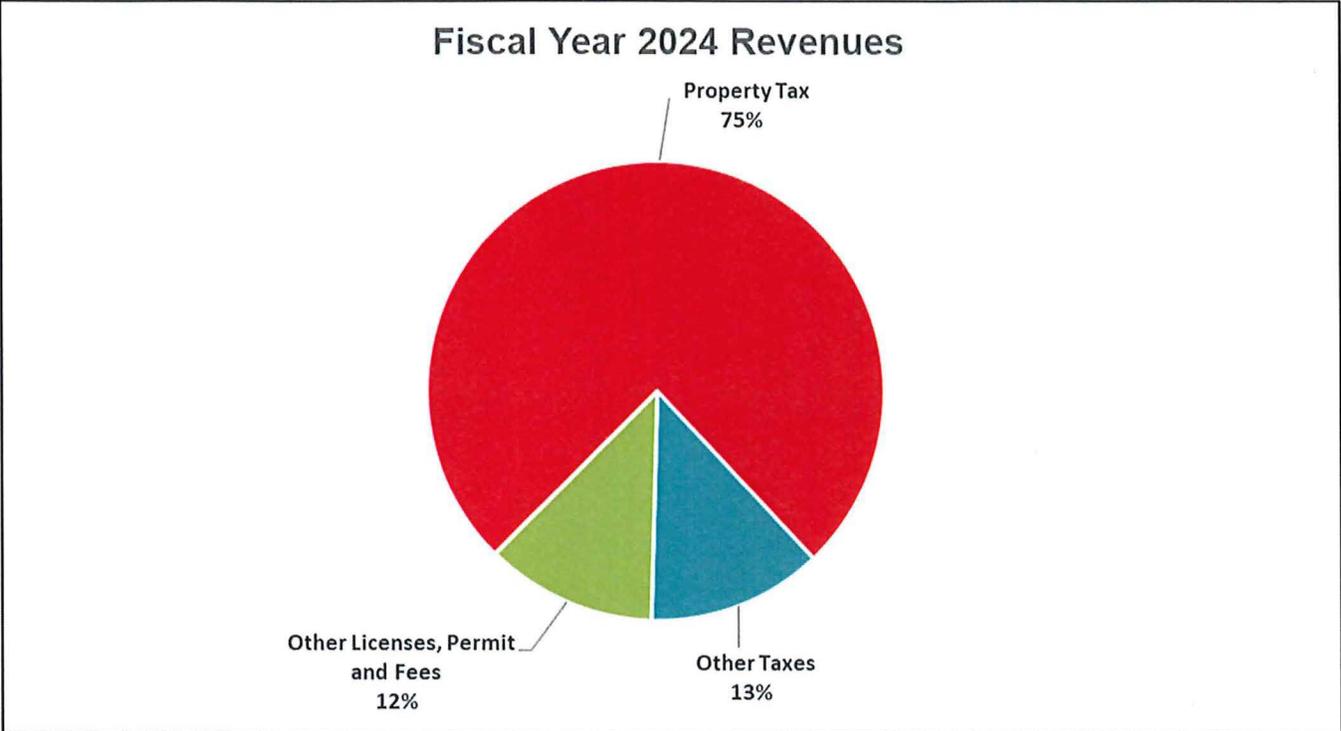
| Description | FY 2023 | | | FY 2024 | | |
|---------------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------------|------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Property Taxes | \$ 3,345,563 | \$ 3,353,681 | \$ 8,118 | \$ 5,011,896 | \$ 1,666,333 | 49.8% |
| Other Taxes | 327,300 | 690,363 | 363,063 | 834,100 | 506,800 | 154.8% |
| Other Licenses, Permit and Fees | 493,700 | 835,994 | 342,294 | 802,700 | 309,000 | 62.6% |
| Developer Contribution | 776,737 | - | (776,737) | - | (776,737) | -100.0% |
| Interest Income | - | 54,304 | 54,304 | - | - | NA |
| Total Revenues | \$ 4,943,300 | \$ 4,934,342 | \$ (8,958) | \$ 6,648,696 | \$ 1,705,396 | 34.5% |
| Use (Add To) Fund Balance | - | (1,585,509) | (1,585,509) | (1,099,796) | (1,099,796) | NA |
| Total Source of Funds | \$ 4,943,300 | \$ 3,348,833 | \$ (1,594,467) | \$ 5,548,900 | \$ 605,600 | 12.3% |

FY2023 Revenues vs. FY2024 Revenues



City of Westlake Fiscal Year 2024 Budget

General Fund – Source of Funds



**City of Westlake
Fiscal Year 2024 Budget**

General Fund – Revenue Detail

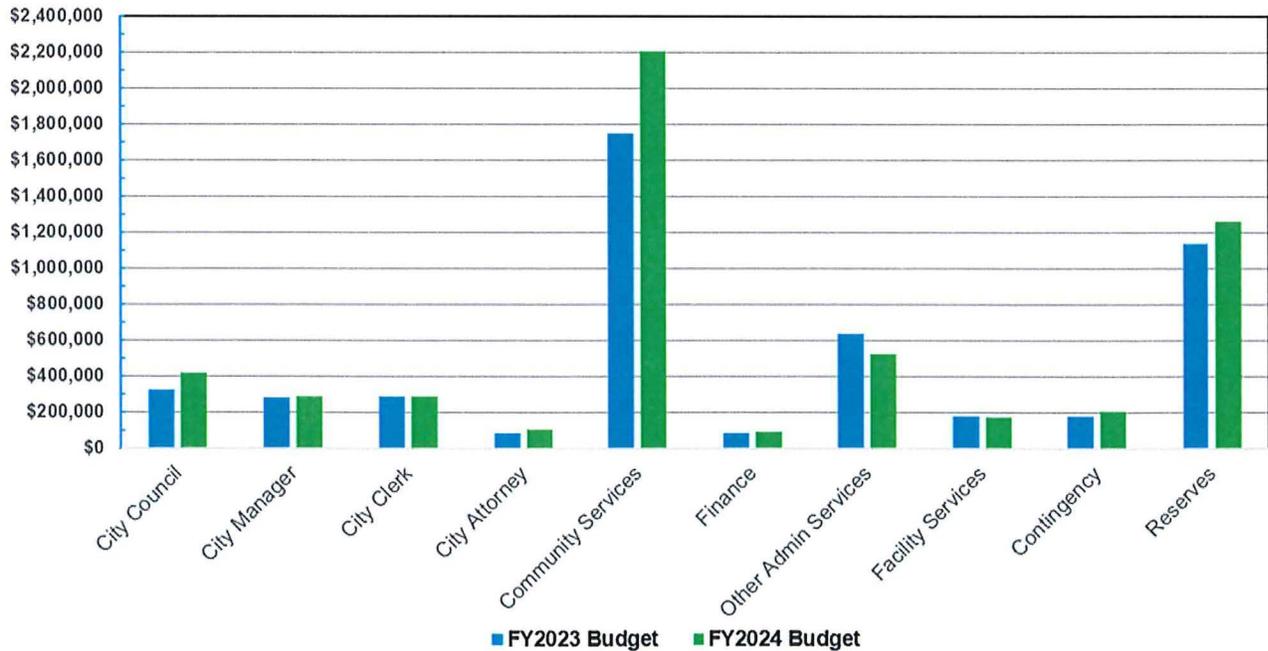
| Description | FY 2021 | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------------|------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Property Tax | | | | | | | | |
| Tax Receipts - Current Year | \$ 1,130,469 | \$ 1,796,354 | \$ 3,126,601 | \$ 3,126,601 | \$ - | \$ 4,721,257 | \$ 1,594,656 | 51.0% |
| Tax Receipts - Discounts | (43,037) | (69,673) | (125,064) | (119,809) | 5,255 | (188,850) | (63,800) | 51.0% |
| Tax Receipts - Delinquent | - | - | - | 1,308 | 1,308 | - | - | NA |
| Special Assessments-Tax Collector | - | 223,216 | 358,326 | 358,326 | - | 499,468 | 141,142 | 39.4% |
| Special Assessments-Delinquent | - | - | - | 281 | 281 | - | - | NA |
| Special Assmnts- Discounts | - | (8,498) | (14,300) | (13,026) | 1,274 | (19,979) | (5,679) | 39.7% |
| Total - Property Tax | \$ 1,087,432 | \$ 1,941,399 | \$ 3,345,563 | \$ 3,353,681 | \$ 8,118 | \$ 5,011,896 | \$ 1,666,319 | 49.8% |
| Other Taxes | | | | | | | | |
| Municipal Revenue Sharing | \$ 7,167 | \$ 15,822 | \$ 24,200 | \$ 24,643 | \$ 443 | \$ 43,200 | \$ 19,000 | 78.5% |
| Public Service Tax-Electricity | 154,984 | 243,889 | 116,000 | 364,319 | 248,319 | 430,600 | 314,600 | 271.2% |
| Public Service Tax-Water | 45,776 | 68,332 | 58,700 | 92,241 | 33,541 | 109,000 | 50,300 | 85.7% |
| Public Service Tax-Gas | 32,933 | 62,315 | 75,200 | 87,080 | 11,880 | 102,900 | 27,700 | 36.8% |
| Communications Svcs. Tax | 28,638 | 47,770 | 53,200 | 122,080 | 68,880 | 148,400 | 95,200 | 178.9% |
| Total - Other Taxes | \$ 269,498 | \$ 438,128 | \$ 327,300 | \$ 690,363 | \$ 363,063 | \$ 834,100 | \$ 506,800 | 154.8% |
| Other Licenses, Permits and Fees | | | | | | | | |
| Fees | | | | | | | | |
| FPL Franchise Fee | \$ 132,295 | \$ 215,079 | \$ 119,700 | \$ 309,025 | \$ 189,325 | \$ 365,200 | \$ 245,500 | 205.1% |
| Gas Franchise Fee | - | - | - | 44,735 | 44,735 | 60,100 | 60,100 | NA |
| Solid Waste Franchise Fee | - | 13,373 | 15,200 | 18,808 | 3,608 | 22,200 | 7,000 | 46.1% |
| Occupational Licenses | 6,135 | 27,536 | 6,100 | 34,421 | 28,321 | 6,100 | - | 0.0% |
| Solid Waste Disposal Fees | 250,643 | 266,233 | 250,600 | 228,947 | (21,653) | 228,900 | (21,700) | -8.7% |
| Penalties | - | 13,000 | - | - | - | - | - | NA |
| County Impact Fee Admin.Fees | 118,873 | 100,006 | 77,100 | 95,717 | 18,617 | 95,700 | 18,600 | 24.1% |
| Lien Search Fees | 5,938 | 10,023 | 1,300 | 13,396 | 12,096 | 5,900 | 4,600 | 353.8% |
| Administrative Fees | - | - | 13,000 | - | (13,000) | - | (13,000) | -100.0% |
| Trash Bin Fees | 16,958 | 13,215 | 5,400 | 15,624 | 10,224 | 13,200 | 7,800 | 144.4% |
| Federal Grants | 362,368 | 362,367 | - | - | - | - | - | NA |
| Special Events | - | 79,450 | - | 61,300 | 61,300 | - | - | NA |
| Other Fees | 7,327 | 9,518 | 5,300 | 14,021 | 8,721 | 5,400 | 100 | 1.9% |
| Total - Other Licenses, Permits and Fees | \$ 900,537 | \$ 1,109,800 | \$ 493,700 | \$ 835,994 | \$ 342,294 | \$ 802,700 | \$ 309,000 | 62.6% |
| Developer Contribution | \$ 540,000 | \$ - | \$ 776,737 | \$ - | \$ (776,737) | \$ - | \$ (776,737) | -100.0% |
| Interest Income | \$ 1,192 | \$ 7,701 | \$ - | \$ 54,304 | \$ 54,304 | \$ - | \$ - | NA |
| Total Revenue | \$ 2,798,659 | \$ 3,497,028 | \$ 4,943,300 | \$ 4,934,342 | \$ (8,958) | \$ 6,648,696 | \$ 1,705,382 | 34.5% |
| Total Fund Bal. Use / (Addition) | \$ (351,733) | \$ (636,120) | \$ - | \$ (1,585,509) | \$ (1,585,509) | \$ (1,099,796) | \$ (1,099,796) | NA |
| Total Funding | \$ 2,446,926 | \$ 2,860,908 | \$ 4,943,300 | \$ 3,348,833 | \$ (1,594,467) | \$ 5,548,900 | \$ 605,586 | 12.3% |

City of Westlake Fiscal Year 2024 Budget

General Fund – Expenditures by Function

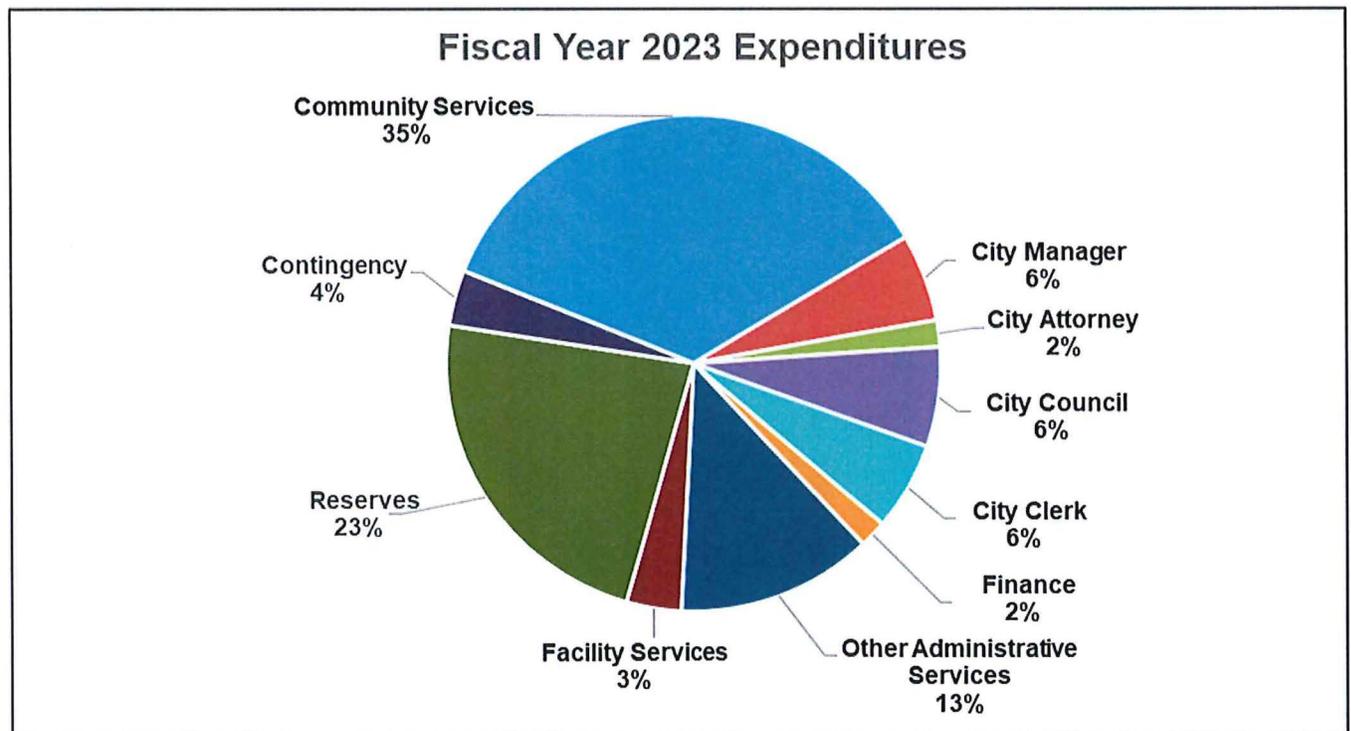
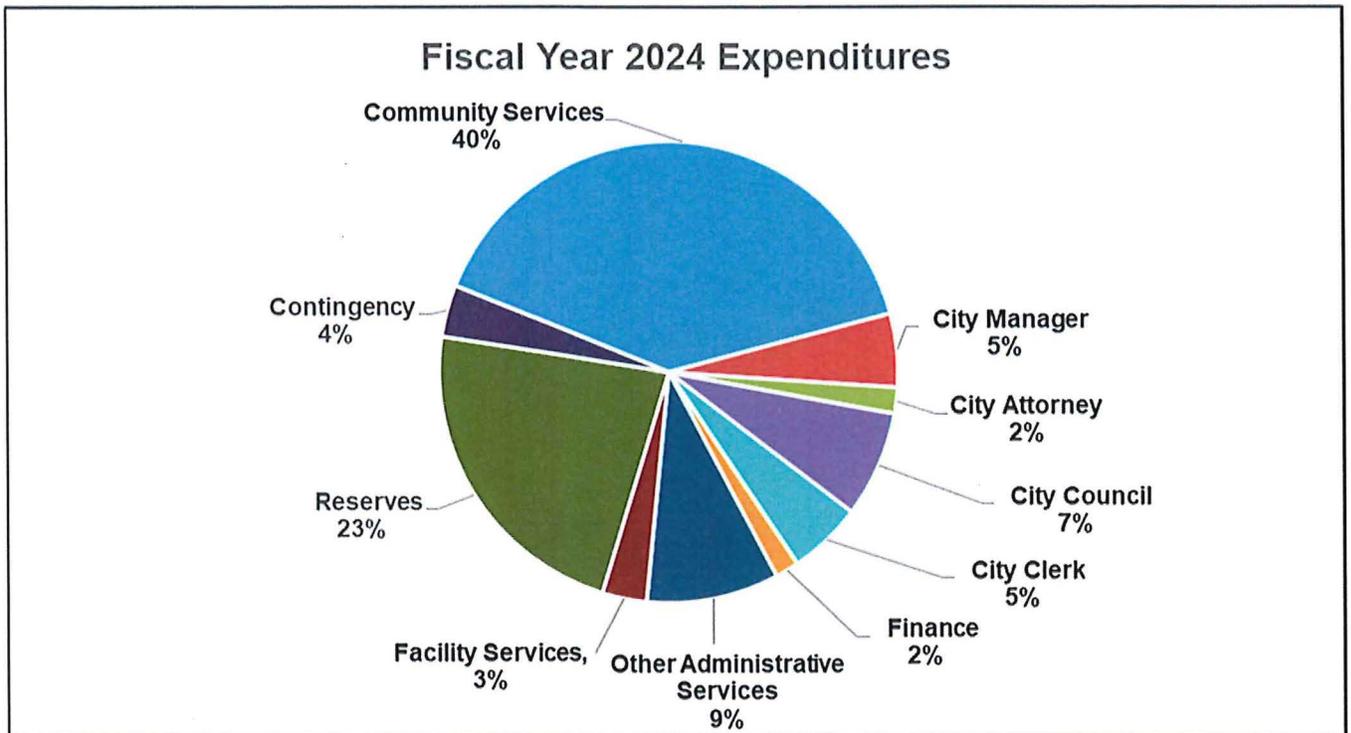
| Description | FY 2023 | | | FY 2024 | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| City Council | \$ 320,600 | \$ 346,457 | \$ (25,857) | \$ 414,200 | \$ 93,600 | 29.2% |
| City Manager | 281,200 | 227,724 | 53,476 | 285,200 | 4,000 | 1.4% |
| City Clerk | 285,800 | 256,192 | 29,608 | 288,800 | 3,000 | 1.0% |
| City Attorney | 85,400 | 57,804 | 27,596 | 101,400 | 16,000 | 18.7% |
| Community Services | 1,749,700 | 1,907,443 | (157,743) | 2,209,000 | 459,300 | 26.3% |
| Finance | 88,400 | 90,100 | (1,700) | 92,600 | 4,200 | 4.8% |
| Other Administrative Services | 636,500 | 363,686 | 272,814 | 522,200 | (114,300) | -18.0% |
| Facility Services | 178,200 | 85,785 | 92,415 | 173,800 | (4,400) | -2.5% |
| Contingency | 178,800 | 13,642 | 165,158 | 201,900 | 23,100 | 12.9% |
| Reserves | 1,138,700 | - | 1,138,700 | 1,259,800 | 121,100 | 10.6% |
| Total Expenditures | \$ 4,943,300 | \$ 3,348,833 | \$ 1,594,467 | \$ 5,548,900 | \$ 605,600 | 12.3% |

FY2023 Expenditures vs. FY2024 Expenditures



City of Westlake Fiscal Year 2024 Budget

General Fund – Expenditures by Function



City of Westlake Fiscal Year 2024 Budget

General Fund – City Council Department

Mission

To serve as the legislative body in accordance with the Charter and applicable statutes. The form of government is a Council/Manager. The City council shall conduct regular meetings, special meetings, adopt codes and ordinances and approve the annual budget by September 30th each year by resolution.

Current Year Highlights

- Held Various events within the City (Eats & Beats, Safety Awareness Day, Spring fest, Holiday Pop-up Market and the second annual Fourth Fest)
- Approved seven plats for future development.
- Approved revisions and updated to various ordinances and Land Development Regulations.
- Conducted annual budget workshop with the City Manager and staff.

Next Year Goals

- Continue to communicate appropriate information to residents regarding the growth of the city.
- Continue to update sections of the City's Land Development regulations to address unforeseen conflicts.
- Approve additional plats as presented by staff.
- Approve nonresidential site plans for developments in conformance with the City's Land Development Regulations (LDRs).

| Description | FY 2021 | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|---------------------------|-----------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr.(Decr.) |
| <i>Personal Services</i> | | | | | | | | |
| Mayor/Council Stipend | \$ 146,400 | \$ 94,443 | \$ 60,000 | \$ 60,000 | \$ - | \$ 60,000 | \$ - | 0.0% |
| FICA | 11,200 | 7,225 | 4,600 | 4,625 | (25) | 4,600 | - | 0.0% |
| Total Personal Services | \$ 157,600 | \$ 101,668 | \$ 64,600 | \$ 64,625 | \$ (25) | \$ 64,600 | \$ - | 0.0% |
| <i>Operating Expenses</i> | | | | | | | | |
| ProfServ-Legislative Expense | \$ - | \$ - | \$ 24,000 | \$ - | \$ 24,000 | \$ 24,000 | \$ - | 0.0% |
| Telephone, Cable and Internet Service | - | 1,131 | 1,900 | 3,754 | (1,854) | 3,800 | 1,900 | 100.0% |
| Lease - Building | - | - | - | - | - | 16,000 | 16,000 | N/A |
| Public Officials Insurance | 4,025 | 3,125 | 3,800 | 3,500 | 300 | 4,200 | 400 | 10.5% |
| City Events | - | 169,742 | 193,300 | 239,624 | (46,324) | 250,000 | 56,700 | 29.3% |
| Election Fees | - | 600 | - | - | - | - | - | N/A |
| Council Expenses | 6,855 | 19,931 | 30,000 | 33,398 | (3,398) | 50,000 | 20,000 | 66.7% |
| Dues, Licenses, Subscriptions | 1,395 | 1,529 | 3,000 | 1,556 | 1,444 | 1,600 | (1,400) | -46.7% |
| Total Operating Expenses | \$ 12,275 | \$ 196,058 | \$ 256,000 | \$ 281,832 | \$ (25,832) | \$ 349,600 | \$ 75,300 | 36.6% |
| Total City Council | \$ 169,875 | \$ 297,726 | \$ 320,600 | \$ 346,457 | \$ (25,857) | \$ 414,200 | \$ 75,300 | 29.2% |

City of Westlake Fiscal Year 2024 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 the legislative body directs through developing policies designed to successfully perform municipal functions and render other municipal 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.
- Review and updating of the City's Land Development regulations to correct unforeseen conflicts.
- Planning for future growth of needed services and to ensuring 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 City is maintained.

Current Year Highlights

- Continued to hold monthly "Coffee with the Manager" on-line discussions with the residents.
- Ensured that development complied with the comprehensive master plan and current LDRs.
- Made considerable progress toward implementation of a building department software system. Projected operation mid-October.
- Made progress with the development of the major park with Seminole Improvement District.
- Secured an agreement with the master HOA for utilization of the Lodge building for council meetings.

City of Westlake Fiscal Year 2023 Budget

General Fund – City Manager Department

Next Year Goals

- Continue monthly “Coffee with the Manager” to keep residents informed what is happening within the City.
- Continue to work on facilities planning (Community Center, Park etc.).
- Review and update LDR’s as necessary to minimize or eliminate conflicts.
- Complete codification of the LDR ordinances in Municode.
- Review new commercial and residential plats as submitted for future development to minimize conflicts with developers and the Seminole Improvement District.
- Review and draft contracts for additional services as needed.

| Description | FY 2021 | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------------|-----------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./Decr. Over Budget | % Budget Incr./Decr.) |
| Operating Expenses | | | | | | | | |
| Contracts - City Manager | \$ 179,700 | \$ 207,404 | \$ 213,600 | \$ 213,600 | \$ - | \$ 220,000 | \$ 6,400 | 3.0% |
| Office Supplies | 12,291 | 6,990 | 14,900 | 11,248 | 3,652 | 12,300 | (2,600) | -17.4% |
| Dues, Licenses, Subscriptions | 3,677 | 2,870 | 2,700 | 2,876 | (176) | 2,900 | 200.00 | 7.4% |
| Total Operating Expenses | \$ 195,668 | \$ 217,264 | \$ 231,200 | \$ 227,724 | \$ 3,476 | \$ 235,200 | \$ 4,000 | 1.7% |
| Capital Expenses | | | | | | | | |
| Capital Outlay | 5,164 | 8,161 | 50,000 | - | 50,000 | 50,000 | - | 0.0% |
| Total Capital Expenses | \$ 5,164 | \$ 8,161 | \$ 50,000 | \$ - | \$ 50,000 | \$ 50,000 | \$ - | 0.0% |
| Total City Manager | \$ 200,832 | \$ 225,425 | \$ 281,200 | \$ 227,724 | \$ 53,476 | \$ 285,200 | \$ 4,000 | 1.4% |

City of Westlake Fiscal Year 2024 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 Clerk's duties include the administration of the City's website and other social media.

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 (5) city events.
- Initiated the restructuring of current records management system to improve storage, retention, and disposition.
- Continued efforts to progress the city through codification.
- Continued to improve resident communication on the city website and city social media.
- Continued to modify and oversee systems for public meeting notification, publication and virtual meeting broadcasting.

City of Westlake Fiscal Year 2023 Budget

General Fund – City Clerk Department

- Continued to develop standard operating procedures.

Next Year Goals

- Oversee the completion of the City's codification process.
- Continue to enhance and promote accessibility and to provide services in an open and transparent manner.
- Continue to maintain and seek strong cooperative partnerships, relationships, and opportunities to improve services, and to meet the changing needs of the community, including the rapidly increasing size and diversity of its population.
- Continue to develop records management policies and procedures in accordance with State guidelines.
- Review and streamline election processes in anticipation of 2024 election.
- Maintain business licensing, and other permitting processes.
- Continue to pursue municipal clerk education opportunities.
- Maintain relationships with local and state municipal clerk associations.
- Evaluate, digitize, and dispose of records per Florida Statute.

| Description | FY 2021 | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|--------------------------|-----------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr.(Decr.) Over Budget | % Budget Incr./Decr.) |
| Operating Expenses | | | | | | | | |
| Website Support | \$ 10,600 | \$ 8,256 | \$ 8,200 | \$ 6,100 | \$ 2,100 | \$ 6,100 | \$ (2,100) | -25.6% |
| Contracts-City Clerk | 125,100 | 206,000 | 212,200 | 212,200 | - | 218,600 | 6,400 | 3.0% |
| Postage and Freight | 1,480 | 931 | 1,500 | 845 | 655 | 1,500 | - | 0.0% |
| Printing | 2,423 | 3,088 | 14,800 | 25 | 14,775 | 15,500 | 700 | 4.7% |
| Advertising | 23,214 | 14,670 | 31,200 | 14,240 | 16,960 | 23,200 | (8,000) | -25.6% |
| Office Supplies | 1,117 | - | 1,100 | 2,885 | (1,785) | 2,900 | 1,800 | 163.6% |
| Miscellaneous Services | 1,311 | 193 | 1,300 | 100 | 1,200 | 1,300 | - | 0.0% |
| Dues, Licenses, Subscriptions | 10,241 | 10,340 | 15,500 | 19,797 | (4,297) | 19,700 | 4,200 | 27.1% |
| Total City Clerk | \$ 175,486 | \$ 243,478 | \$ 285,800 | \$ 256,192 | \$ 29,608 | \$ 288,800 | \$ 3,000 | 1.0% |

City of Westlake Fiscal Year 2024 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. Accordingly, the office provides 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.
- Enlisted the services of a Special Magistrate and prepared code enforcement documents/forms for the City.
- Assisted with solid waste assessment (draft resolutions and public notices).

City of Westlake Fiscal Year 2024 Budget

General Fund – City Attorney

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 | FY 2021 | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|----------------------------|-------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./ (Decr.) Over Budget | % Budget Incr./ (Decr.) |
| Operating Expenditures | | | | | | | | |
| ProfServ-Legal Services | \$ 74,050 | \$ 86,790 | \$ 85,400 | \$ 57,804 | \$ 27,596 | \$ 101,400 | \$ 16,000 | 18.7% |
| ProfServ-Other Legal Charges | 220,509 | - | - | - | - | - | - | NA |
| Miscellaneous Services | 180 | - | - | - | - | - | - | NA |
| Outside Legal Services | - | - | - | - | - | - | - | NA |
| Miscellaneous Expenses | 5,891 | - | - | - | - | - | - | NA |
| Total City Attorney | \$ 300,630 | \$ 86,790 | \$ 85,400 | \$ 57,804 | \$ 27,596 | \$ 101,400 | \$ 16,000 | 18.7% |

City of Westlake Fiscal Year 2024 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 | FY 2021 | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|-------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./((Decr.) Over Budget | % Budget Incr./((Decr.) |
| Operating Expenditures | | | | | | | | |
| Contracts-Solid Waste | \$ 284,615 | \$ 484,391 | \$ 578,500 | \$ 783,769 | \$ (205,269) | \$ 926,300 | \$ 347,800 | 60.1% |
| Contracts-Sheriff | 651,060 | 650,002 | 954,900 | 886,975 | 67,925 | 1,025,600 | 70,700 | 7.4% |
| Electricity-Streetlighting | 109,257 | 113,725 | 134,800 | 128,083 | 6,717 | 142,700 | 7,900 | 5.9% |
| R&M-Community Service | 26,700 | 27,500 | 28,300 | 28,299 | 1.00 | 29,100 | 800 | 2.8% |
| Operating Supplies | 52,974 | 30,815 | 30,800 | 57,280 | (26,480) | 57,300 | 26,500 | 86.0% |
| Roadway Services | - | - | 22,400 | 23,037 | (637) | 28,000 | 5,600 | NA |
| Total Community Services | \$ 1,124,606 | \$ 1,306,433 | \$ 1,749,700 | \$ 1,907,443 | \$ (157,743) | \$ 2,209,000 | \$ 459,300 | 26.3% |

**City of Westlake
Fiscal Year 2024 Budget**

General Fund – Other Departments

| Description | FY 2021 | FY 2022 | FY 2023 | | | FY 2024 | | |
|--|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------|----------------------------|-------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./ (Decr.) Over Budget | % Budget Incr./ (Decr.) |
| Finance | | | | | | | | |
| Auditing Services | \$ 5,250 | \$ 5,250 | \$ 5,300 | \$ 7,000 | \$ (1,700) | \$ 7,000 | \$ 1,700 | 32.1% |
| Contracts - Finance | 78,300 | 80,668 | 83,100 | 83,100 | - | 85,600 | 2,500 | 3.0% |
| Total Finance | \$ 83,550 | \$ 85,918 | \$ 88,400 | \$ 90,100 | \$ (1,700) | \$ 92,600 | \$ 4,200 | 4.8% |
| Other Administrative Services | | | | | | | | |
| ProfServ-Information Technology | \$ 163,295 | \$ 220,124 | \$ 202,000 | \$ 82,759 | \$ 119,241 | \$ 81,100 | (120,900) | -59.9% |
| Contracts-Admin. Service | 89,004 | 199,239 | 280,900 | 277,758 | 3,142 | 286,100 | 5,200 | 1.9% |
| Misc-Assessmnt Collection Cost | - | 877 | 3,600 | 3,092 | 508 | 5,000 | 1,400 | 38.9% |
| Misc-Public Relations | 12,000 | 24,100 | 60,000 | - | 60,000 | - | (60,000) | -100.0% |
| General Government | 39,719 | 65,906 | 90,000 | 77 | 89,923 | 150,000 | 60,000 | 66.7% |
| Total Other Administrative Services | \$ 304,018 | \$ 510,246 | \$ 636,500 | \$ 363,686 | \$ 272,814 | \$ 522,200 | \$ (114,300) | -18.0% |
| Facility Services | | | | | | | | |
| Telephone, Cable and Internet Service | \$ 14,382 | \$ 14,647 | \$ 15,900 | \$ 15,957 | \$ (57) | \$ 16,200 | \$ 300 | 1.9% |
| Lease - Building | 500 | 500 | 86,700 | - | 86,700 | 86,700 | - | 0.0% |
| Lease-Copier | 15,984 | 4,480 | 32,600 | 9,105 | 23,495 | 12,500 | (20,100) | -61.7% |
| Insurance(Liab,Auto,Property) | 4,088 | 5,745 | 6,900 | 6,781 | 119 | 8,100 | 1,200 | 17.4% |
| Miscellaneous Services | 1,229 | 1,682 | 1,700 | 991 | 709 | 1,700 | - | 0.0% |
| Cleaning Services | 31,481 | 25,965 | 24,200 | 25,080 | (880) | 26,000 | 1,800 | 7.4% |
| Principal-Capital Lease Payments | 7,629 | 16,450 | 9,500 | 21,904 | (12,404) | 18,200 | 8,700 | 91.6% |
| Interest-Capital Lease Payments | 2,585 | 2,495 | 700 | 5,967 | (5,267) | 4,400 | 3,700 | 528.6% |
| Total Facility Services | \$ 77,878 | \$ 71,964 | \$ 178,200 | \$ 85,785 | \$ 92,415 | \$ 173,800 | \$ (4,400) | -2.5% |
| Contingency | \$ 10,051 | \$ 32,928 | \$ 178,800 | \$ 13,642 | \$ 165,158 | \$ 201,900 | \$ 23,100 | 12.9% |
| Reserves | | | | | | | | |
| 1st Quarter Operating | \$ - | \$ - | \$ 938,700 | \$ - | \$ 938,700 | \$ 1,059,800 | \$ 121,100 | 12.9% |
| Capital Projects | - | - | 200,000 | - | 200,000 | 200,000 | - | 0.0% |
| Total Reserves | \$ - | \$ - | \$ 1,138,700 | \$ - | \$ 1,138,700 | \$ 1,259,800 | \$ 121,100 | 10.6% |
| Total Other Departments | \$ 475,497 | \$ 701,056 | \$ 2,220,600 | \$ 553,213 | \$ 1,667,387 | \$ 2,250,300 | \$ 29,700 | 1.3% |



**Special
Revenue
Funds**

**City of Westlake
Fiscal Year 2024 Budget**

Special Revenue Fund Summary

| Description | FY 2023 | | | FY 2024 | | |
|----------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------------|------------------------|
| | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| <u>FUNDING</u> | | | | | | |
| Revenue/Other Financing Sources | \$ 2,955,700 | \$ 2,956,074 | \$ 374 | \$ 3,382,600 | \$ 426,900 | 14.4% |
| Total Fund Bal. Use / (Addition) | - | 67,452 | 67,452 | - | - | NA |
| Total Funding | \$ 2,955,700 | \$ 3,023,526 | \$ 67,826 | \$ 3,382,600 | \$ 426,900 | 14.4% |
| <u>EXPENDITURES</u> | | | | | | |
| Expenditures | 2,955,700 | 3,023,526 | 67,826 | 3,382,600 | 426,900 | 14.4% |
| Total Expenditures | \$ 2,955,700 | \$ 3,023,526 | \$ (67,826) | \$ 3,382,600 | \$ 426,900 | 14.4% |

**City of Westlake
Fiscal Year 2024 Budget**

Special Revenue Fund Detail-Comprehensive Planning Services

| Description | FY 2021 | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|-------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./ (Decr.) Over Budget | % Budget Incr./ (Decr.) |
| Revenue | | | | | | | | |
| Building Permits | \$ 2,768,424 | \$ 1,720,243 | \$ 1,820,900 | \$ 1,104,168 | \$ (716,732) | \$ 2,284,500 | \$ 463,600 | 25.5% |
| Reinspection Fees | 58,850 | 4,800 | - | 6,060 | 6,060 | 4,800 | 4,800 | NA |
| Building Permits-Surcharge | 25,718 | 6,555 | 16,700 | 8,677 | (8,023) | 4,200 | (12,500) | -74.9% |
| Other Building Permit Fees | 86,700 | 80,850 | 30,000 | 111,960 | 81,960 | 30,000 | - | 0.0% |
| Building Permits-Admin Fee | 168,254 | 141,555 | 109,100 | 135,444 | 26,344 | 135,400 | 26,300 | 24.1% |
| Engineering Permits | 625,959 | 401,084 | 374,600 | 394,306 | 19,706 | 330,500 | (44,100) | -11.8% |
| Planning/Zoning Permits | 107,562 | 39,039 | 299,600 | 293,206 | (6,394) | 293,200 | (6,400) | -2.1% |
| Other Miscellaneous Revenue | - | - | - | 1,000 | 1,000 | - | - | NA |
| Total Revenue | \$ 3,841,467 | \$ 2,394,126 | \$ 2,650,900 | \$ 2,054,821 | \$ (596,079) | \$ 3,082,600 | \$ 431,700 | 16.3% |
| Expenditures | | | | | | | | |
| ProfServ-Engineering | \$ 308,531 | \$ 300,555 | \$ 352,600 | \$ 285,550 | \$ 67,050 | \$ 308,500 | \$ (44,100) | -12.5% |
| ProfServ-Information Technology | 32,221 | 132,181 | 170,900 | 200,800 | (29,900) | 200,800 | 29,900 | 17.5% |
| ProfServ-Legal Services | 118,666 | 62,703 | 118,700 | 41,498 | 77,202 | 75,300 | (43,400) | -36.6% |
| ProfServ-Planning/Zoning Board | 299,575 | 275,083 | 299,600 | 293,206 | 6,394 | 293,200 | (6,400) | -2.1% |
| ProfServ-Compliance Service | - | - | 100,000 | 185,760 | (85,760) | 185,800 | 85,800 | 85.8% |
| ProfServ-Consultants | 4,325 | - | 22,000 | - | 22,000 | 22,000 | - | 0.0% |
| ProfServ-Building Permits | 1,302,980 | 1,431,911 | 1,395,700 | 1,796,039 | (400,339) | 1,796,000 | 400,300 | 28.7% |
| Outside Legal Services | 1,775 | 875 | 1,800 | - | 1,800 | 1,800 | - | 0.0% |
| Postage and Freight | 19 | - | - | - | - | - | - | NA |
| Telephone, Cable and Internet Service | 1,140 | 4,756 | 4,700 | 5,065 | (365) | 5,300 | 600 | 12.8% |
| Lease - Building | - | - | 43,400 | - | 43,400 | 43,400 | - | 0.0% |
| Lease - Copier | 5,067 | 3,538 | 5,800 | 5,545 | 255 | 6,800 | 1,000 | 17.2% |
| Printing | 2,165 | 993 | 2,200 | 255 | 1,945 | 2,200 | - | 0.0% |
| Miscellaneous Services | 1,243 | 1,308 | - | 301 | (301) | 1,300 | 1,300 | NA |
| Administration Fee | 109,920 | 113,218 | 113,200 | 113,199 | 1.00 | 116,600 | 3,400 | 3.0% |
| Office Supplies | 2,218 | 5,206 | 4,500 | 263 | 4,237 | 2,100 | (2,400) | -53.3% |
| Cleaning Services | - | 15,900 | 15,800 | 15,870 | (70) | 15,900 | 100 | 0.6% |
| Principal-Capital Lease Payments | - | 1,865 | - | - | - | 4,500 | 4,500 | NA |
| Interest-Capital Lease Payments | - | 183 | - | - | - | 1,100 | 1,100 | NA |
| Total Expenditures | \$ 2,189,845 | \$ 2,350,275 | \$ 2,650,900 | \$ 2,943,351 | \$ (292,451) | \$ 3,082,600 | \$ 431,700 | 16.3% |

**City of Westlake
Fiscal Year 2024 Budget**

Special Revenue Fund Detail-Housing Assistance

| Description | FY 2021 | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|------------------------|
| | Actual | Actual | Adopted Budget | Forecast | Fav / (Unfav) | Budget | Incr./(Decr.) Over Budget | % Budget Incr./(Decr.) |
| Revenue | | | | | | | | |
| Interest-Investments | \$ 3,703 | \$ 10,365 | \$ 4,800 | \$ 110,393 | \$ 105,593 | \$ - | \$ (4,800) | -100.0% |
| Donations | 1,173,722 | 1,001,028 | 300,000 | 790,860 | 490,860 | 300,000 | - | 0.0% |
| Total Revenue | \$ 1,177,425 | \$ 1,011,393 | \$ 304,800 | \$ 901,253 | \$ 596,453 | \$ 300,000 | \$ (4,800) | -1.6% |
| Expenditures | | | | | | | | |
| Assistance Program | \$ 23,425 | \$ 39,425 | \$ 283,800 | \$ 57,925 | \$ 225,875 | \$ 279,000 | \$ (4,800) | -1.7% |
| Administration Fee | 17,649 | 13,706 | 21,000 | 22,250 | (1,250) | 21,000 | - | 0.0% |
| Bank Charges | - | 115 | - | - | - | - | - | NA |
| Total Expenditures | \$ 41,074 | \$ 53,246 | \$ 304,800 | \$ 80,175 | \$ 224,625 | \$ 300,000 | \$ (4,800) | -1.6% |
| Other Financing Sources (Uses) | | | | | | | | |
| Interest Income | - | 12 | - | - | - | - | - | NA |
| Total Other Sources (Uses) | \$ - | \$ 12 | \$ - | NA |