

CITY OF WESTLAKE



Annual Operating Budget **Fiscal Year 2018**

Version 1 - Adopted Budget:
Adopted on 10/09/17

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CITY OF WESTLAKE

Public Officials

Mayor

Roger Manning

Vice Mayor

Katrina Long Robinson

Councilmann

Philip Everett

Councilman

John Stanavitch

Councilwoman

Kara Crump

Administrative Staff

Ken Cassel, City Manager

Pam Booker, Attorney

Severn Trent, Financial Services

Budget Comparison - General Fund

(Compares FY2017 budget versus FY2018)

#	Budget Item	Expenditures	Revenue	Notes
FY2017 Budget		\$ 1,343,197	\$ 1,343,197	
Increases (+)				
1	Increase in interest income / related fees	-	2,000	Increase in budget due to anticipated investment activities.
2	Increase in Ad Valorem Taxes	-	66,692	Based on Property Values
3	Increase in Occupational Licenses	-	5,000	New line item
4	Increase in Building Permits	-	4,000	Increase due to growth within City
5	Increase in Other Impact Fees	-	1,500	New line item due to new business
6	Increase Discretionary Sales Surtax	-	673	New line item
7	Local Communication Tax	-	10,000	New line item
8	Local Public Service Tax	-	10,000	New line item
9	Developer Contribution	-	440,506	General increase which developer will fund
10	Inspection Fees	-	1,000	New line item due to new business
11	Increase in Management cost for Administrative Department	34,729	-	Additional management services to handle the increasing workload.
12	Increase in Web Site Maintenance in Administrative Department	5,900	-	New City website
13	Increase in Communication Telephone for Administrative Department	3,900	-	Addition of cell phones package for tablets
14	Lease - Building	500	-	Lease with Minto to use structures and parking spaces.
15	Increase in Insurance for Administrative Department	9,960	-	Increase due to based on Municipal index and new road rights of way
16	Increase in Printing & Binding for Administrative Department	1,000	-	Moved from General Government line item
16	Increase in Misc Bank charges	500	-	New line item for bank charges
17	Increase in Legal advertising for Administrative Department	5,500	-	Increase due to Publication requirements
18	New line item Dues, Licenses, Subscriptions for Administrative Department	9,000	-	Moved from General Government budget line item
19	New line item Capital Outlay - Software	120,000	-	New City software
20	New line item Capital Outlay - Computers	20,000	-	New hardware (computers)
21	Increase Legal Services for Legal Counsel Department	8,280	-	Annual increase of 3%
22	Increase Engineering/Building Permits/Panning/Zoning for Engineering Department	332,904	-	Increase due to growth within City
Subtotal		552,173	541,371	

Budget Comparison - General Fund

(Compares FY2017 budget versus FY2018)

#	Budget Item	Expenditures	Revenue	Notes
Decreases (-)				
23	Decrease Local Govt .05c Sales Tax	-	(592)	Local Government estimation is lower
24	Reduction in Salary Taxes	(394)	-	Adjustment of last year's amount
24	Reduction in General Government	(6,500)	-	Moved to other budget line items
26	Utility - General	(4,500)	-	Not required - included in lease agreement
	Subtotal	(11,394)	(592)	
	Total Budget Adjustments	540,779	540,779	
FY2018 Budget		\$ 1,883,976	\$ 1,883,976	
	% Change		40.3%	

Summary Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL	PROJECTED	TOTAL	ANNUAL
			THRU APR-2017	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
REVENUES						
Interest - Investments	\$ -	\$ -	\$ 321	\$ 1,000	\$ 1,321	\$ 2,000
Ad Valorem Taxes (Millage Rate - 5.125)	-	72,000	-	-	-	140,304
Tax Receipts - (Discounts)	-	(4,000)	-	-	-	(5,612)
Permits and Fees (Cost Recovery)	2,128	156,000	117,589	99,094	216,683	167,500
Local Govt .05c Sales Tax	-	1,000	-	-	-	408
Discretionary Sales Surtaxes	-	-	-	-	-	673
Local Communication Tax	-	-	-	-	-	10,000
Local Public Service Tax	-	-	-	-	-	10,000
Guaranteed Deficit Contribution	535,966	1,118,197	782,965	335,232	1,118,197	1,558,703
TOTAL REVENUES	538,094	1,343,197	900,875	435,326	1,336,201	1,883,976
EXPENDITURES						
<i>Legislative</i>						
Legislative Salaries	51,000	204,000	119,000	204,000	323,000	204,000
Legislative Salaries - Payroll Taxes	3,902	16,000	9,104	15,606	24,710	15,606
Other Legislative / Council Expenses	-	28,000	-	-	-	28,000
Total Legislative	54,902	248,000	128,104	219,606	347,710	247,606
<i>Administrative</i>						
Executive / City Clerk	58,473	249,101	145,309	103,792	249,101	283,830
Auditing Services	-	7,000	-	3,085	3,085	7,000
General Government	14,215	101,000	21,102	85,956	107,058	126,260
Misc-Contingency	30	90,000	739	89,261	90,000	90,000
Cap Outlay	-	-	-	-	-	140,000
Total Administrative	72,718	447,101	167,150	282,094	449,244	647,090
<i>Legal Counsel</i>						
ProfServ-Legal Services	69,213	276,000	161,000	115,000	276,000	284,280
Total Legal Counsel	69,213	276,000	161,000	115,000	276,000	284,280
<i>Comprehensive</i>						
ProfServ-Planning/Zoning/Eng Services	11,577	97,096	206,200	147,286	353,485	430,000
Total Comprehensive	11,577	97,096	206,200	147,286	353,485	430,000
<i>Public Safety</i>						
Law Enforcement (PBCSO)	-	275,000	736	764	1,500	275,000
Total Public Safety	-	275,000	736	764	1,500	275,000
TOTAL EXPENDITURES	208,410	1,343,197	663,189	764,749	1,427,939	1,883,976
Excess (deficiency) of revenues Over (under) expenditures	329,684	-	237,686	(329,423)	(91,738)	-
Net change in fund balance	329,684	-	237,686	(329,423)	(91,738)	-
FUND BALANCE, BEGINNING	-	329,684	329,684	-	329,684	237,946
FUND BALANCE, ENDING	\$ 329,684	\$ 329,684	\$ 567,370	\$ (329,423)	\$ 237,946	\$ 237,946

Detailed Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL	PROJECTED	TOTAL	ANNUAL
			THRU APR-2017	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
REVENUES						
Interest - Investments	\$ -	\$ -	\$ 321	\$ 1,000	\$ 1,321	\$ 2,000
Ad Valorem Taxes	-	72,000	-	-	-	140,304
Ad Valorem Taxes - Discounts	-	(4,000)	-	-	-	(5,612)
Occupational Licenses	-	-	3,414	1,000	4,414	5,000
Building Permits	2,128	156,000	112,906	97,094	210,000	160,000
Local Govt .05c Sales Tax	-	1,000	-	-	-	408
Discretionary Sales Surtaxes	-	-	-	-	-	673
Local Commnication Tax	-	-	-	-	-	10,000
Local Public Service Tax	-	-	-	-	-	10,000
Other Impact Fees	-	-	769	500	1,269	1,500
Developer Contribution	535,966	1,118,197	782,965	335,232	1,118,197	1,558,703
Inspection Fees	-	-	500	500	1,000	1,000
TOTAL REVENUES	538,094	1,343,197	900,875	435,326	1,336,201	1,883,976
EXPENDITURES						
<i>Legislative</i>						
Mayor/Council Stipend	51,000	204,000	119,000	204,000	323,000	204,000
FICA Taxes	3,902	16,000	9,104	15,606	24,710	15,606
ProfServ-Legislative Expense	-	18,000	-	-	-	18,000
Council Expenses	-	10,000	-	-	-	10,000
Total Legislative	54,902	248,000	128,104	219,606	347,710	247,606
<i>Administrative</i>						
Management Services	58,473	249,101	145,309	103,792	249,101	283,830
ProfServ-Web Site Maintenance	-	-	-	-	-	5,900
Auditing Services	-	7,000	-	3,085	3,085	7,000
Communication - Telephone	536	3,600	1,675	1,196	2,871	7,500
Postage and Freight	40	1,500	159	114	273	1,500
Lease - Building	-	-	-	-	-	500
Utility - General	-	4,500	-	-	-	-
Insurance - General Liability	1,260	5,040	5,000	-	5,000	15,000
Printing & Binding	-	-	-	-	-	1,000
Legal Advertising	475	4,500	6,217	3,783	10,000	10,000
Start-up Costs	5,000	-	-	-	-	-
General Government	6,305	79,360	2,478	76,882	79,360	72,860
Misc-Bank Charges	-	-	-	-	-	500
Misc-Contingency	30	90,000	739	89,261	90,000	90,000
Office Supplies	599	2,500	5,573	3,981	9,554	2,500
Dues, Licenses, Subscriptions	-	-	-	-	-	9,000
Cap Outlay - Software	-	-	-	-	-	120,000
Cap Outlay - Computers	-	-	-	-	-	20,000
Total Administrative	72,718	447,101	167,150	282,094	449,244	647,090
<i>Legal Counsel</i>						
ProfServ-Legal Services	69,213	276,000	161,000	115,000	276,000	284,280
Total Legal Counsel	69,213	276,000	161,000	115,000	276,000	284,280

Detailed Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-2017	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
Comprehensive						
ProfServ-Planning/Zoning/Eng Services	11,577	97,096	-	-	-	-
ProfServ-Engineering			47,181	33,701	80,882	100,000
ProfServ-Building Permits			75,073	53,623	128,696	160,000
ProfServ-Planning/Zoning Board			83,946	59,962	143,908	170,000
Total Comprehensive	11,577	97,096	206,200	147,286	353,485	430,000
Other Public Safety						
Contracts-Sheriff	-	275,000	736	764	1,500	275,000
Total Other Public Safety	-	275,000	736	764	1,500	275,000
TOTAL EXPENDITURES	208,410	1,343,197	663,189	764,749	1,427,939	1,883,976
Excess (deficiency) of revenues						
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FUND BALANCE, ENDING	\$ 329,684	\$ 329,684	\$ 567,370	\$ (329,423)	\$ 237,946	\$ 237,946

Budget Narratives – General Fund

Revenue

Interest - Investments

The City earns interest income from investments in Money Market account.

Ad Valorem Taxes

The City will levy an Ad Valorem assessment on all parcels within the City to pay for the operating expenditures during the Fiscal Year.

Ad Valorem Taxes - Discounts

In accordance with applicable Florida Statutes, property owners within the City limits are entitled to a discount providing their Ad Valorem taxes are paid by specific dates. The discount is calculated as if all residents took full advantage of the early pay process.

Occupational Licenses

The City collects a business tax on all businesses operating within the City limits. This is an annual fee and is collected October 1st each year or when a new business opens within the City limits.

Building Permit

The City collects building permit fees in accordance with applicable statutes to cover the cost of plan review and inspection services. This revenue will vary from year to year depending upon the volume of permit activity.

Local Govt .05 Sales Tax

The Half-Cent Sales Tax is a state authorized tax, approved by residents of a city, for funding certain well-defined community projects.

Local Discretionary Sales Surtax

County tax is imposed by most Florida counties and applies to most transactions subject to sales tax.

Communications Service Tax

Chapter 202, Florida Statutes. The Communications Service Tax applies to telecommunications, video, direct-to-satellite, and related services. The definition of communications services encompasses voice, data, audio, video, or any other information or signals transmitted by any medium.

Local Public Service Tax

Sections 166.231-.235, Florida Statutes. Municipalities may levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service.

Other Impact Fees

The City collects all applicable impact fees from new construction in accordance with applicable laws, codes and statutes. The City remits those fees to the applicable agency and keeps a portion for administrative cost in accordance with applicable statutes.

Developer Contribution

The City has a deficit funding agreement in place with the main developer Minto PBLH, LLC.

Inspection Fees

Inspection fees collected from property owners or businesses for change of use, occupational licenses, etc.

Budget Narratives – General Fund

Expenditures

<i>Expenditures – Legislative</i>

Mayor/Council Stipend

The City Charter specifies the Mayor and City Council receive compensation for their service to the community.

FICA Taxes

Payroll taxes on City Council stipend. The budgeted amount for the fiscal year is calculated at 7.65% of the total payroll expenditure.

Professional Services - Legislative Expense

The legislative expense is to cover the cost of a firm to represent the City during the legislative session.

Council Expense

The council expense is to cover the cost of the city council attending various meetings and trainings throughout the year.

<i>Expenditures – Administrative</i>

Management Services

The City receives the City Manager, City Clerk, Administrative, Accounting and Accounts Payable services as part of a Management Agreement with Severn Trent Environmental Services, Inc. The budgeted amount for the fiscal year is based on the current and projected staffing needs for the City in the coming year.

Prof Service - Web Site Maintenance

This line includes funds for the website hosting and posting of information to meet current Florida Statutes. Also included is the annual domain name fees and any modifications to the web site.

Auditing Services

The City is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on a projection of prior years' expenditures.

Communication - Telephone

Telephone T-Mobile USA Inc.

Postage and Freight

Postage and/or freight used for City mailings, vendor checks and other correspondence.

Lease – Building

The City leases from Minto PBLH< LLC two structures and associated parking spaces to hold meetings of the City Council and to conduct other City business.

Insurance – General Liability

The City's General Liability & Public Officials Liability Insurance policy is currently with Public Risk Insurance. Public Risk Insurance specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus any anticipated market adjustments.

Printing & Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The City's is required to advertise various notices for monthly council meetings, planning & zoning meetings and other public hearings in a newspaper of general circulation.

Budget Narratives – General Fund

Expenditures – Administrative (continued)

Misc-Bank Charges

This includes bank charges and any other miscellaneous bank expenses that incurred during the year.

General Governmental

This line is for cost associated various expenses not covered in specific line items within the budget but are recurring expenses.

Misc-Contingency

This includes any other miscellaneous expenses that incurred during the year. During the initial setup of the City there are miscellaneous items that are unforeseen that need to be covered.

Office Supplies

Supplies used in the preparation of required mailings, and other special projects. Also in this line item is the cost for supplies in the City's office.

Dues, Licenses, Subscriptions

This line includes funds for membership fees and dues to including but not limited to the Chamber of Commerce, Fla League of Cities, FL League of Mayors and Western Communities Counsel.

Capital Outlay - Software

This line includes funding for setting up the building department software to process building permits and inspections and GIS .

Capital Outlay - Computers

This line includes funding for the computers to operate the building department software and other programs not supplied by contract.

Expenditures – Legal Counsel

Professional Services - Legal Services

The City's legal counsel will provide general legal services to the City in accordance with the contract between the City and the Attorney.

Expenditures – Comprehensive

Professional Services – Engineering

The City's engineer provides services to the City in accordance with their respective contracts. i.e. Plan review, attendance at meetings, and other services within their scope. These services are covered by the permit fees of the applicant as part of the building permit process.

Professional Services – Building Permits

The City contracts the Building department services to provide plan review permit issuance and inspections services. The service is funded by the permit fees of the applicant as part of the building permit process.

Professional Services – Planning/Zoning Board

The City contracts the Planning & Zoning department services to provide site plan review, comprehensive master planning, zoning review for permit issuance. These services are funded by the permit fees of the applicant as part of the building permit review process.

Budget Narratives – General Fund

<i>Expenditures – Other Public Safety</i>

Contracts-Sheriff

The City contracts for police services through the Palm Beach County Sheriff within the City limits. Initially on a permit basis until sufficient residents within the City limits.