

CITY OF WESTLAKE



Annual Operating Budget **Fiscal Year 2019**

Adopted Budget
9/24/2018

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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

Inframark Infrastructure Management Services, Financial Services

FY2019 Summary Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JUNE-2018	PROJECTED JUL - SEP-2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
REVENUES						
Interest - Investments	\$ 1,293	\$ 2,000	\$ 730	\$ 243	\$ 973	\$ 2,000
Ad Valorem Taxes (5.125 millage)	-	138,030	140,217	-	140,217	248,894
Ad Valorem Taxes - Discounts	-	(5,521)	(5,463)	-	(5,463)	(9,994)
Licenses, Permits & Fees	253,397	167,500	814,569	10,586	825,155	970,500
Other Taxes	-	1,000	19,724	9,855	29,579	123,200
Developer Contribution	1,117,965	1,580,967	769,568	811,399	1,580,967	1,806,400
TOTAL REVENUES	1,372,655	1,883,976	1,739,345	832,083	2,571,428	3,141,000
EXPENDITURES						
<i>Legislative</i>						
Salaries	204,000	204,000	153,000	51,000	204,000	204,000
Payroll Taxes	15,606	15,606	11,705	3,902	15,607	15,600
Other Legislative/Council Expenses	-	28,000	16,000	5,333	24,667	44,000
Total Legislative	219,606	247,606	180,705	60,235	244,273	263,600
<i>Administrative</i>						
Executive Services	249,101	283,830	256,558	85,519	342,077	410,000
Auditing Services	3,085	7,000	-	7,000	7,000	7,000
General Government	58,361	126,260	71,153	23,400	94,886	423,100
Misc-Contingency	1,858	90,000	11,597	3,866	15,463	90,000
Cap Outlay	-	140,000	10,973	-	10,973	6,000
Total Administrative	312,405	647,090	350,281	119,785	470,399	936,100
<i>Legal Counsel</i>						
ProfServ-Legal Services	296,300	284,280	218,540	74,100	292,640	356,300
Total Legal Counsel	296,300	284,280	218,540	74,100	292,640	356,300
<i>Comprehensive Planning</i>						
ProfServ-Planning/Zoning/Eng	475,949	430,000	696,235	103,073	799,308	925,000
Total Comprehensive Planning	475,949	430,000	696,235	103,073	799,308	925,000
<i>Other Public Safety</i>						
Contracts-Sheriff	6,820	275,000	29,388	9,796	39,184	550,000
Total Other Public Safety	6,820	275,000	29,388	9,796	39,184	550,000
<i>Road and Street Facilities</i>						
Electricity-General	-	-	-	-	-	10,000
Total Road and Street Facilities	-	-	-	-	-	10,000
<i>Parks and Recreation</i>						
R&M-Parks	-	-	-	-	-	50,000
Total Parks and Recreation	-	-	-	-	-	50,000

FY2019 Summary Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JUNE-2018	PROJECTED JUL - SEP-2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
<i>Reserves</i>						
Building-Future City Hall (yr.1 of 5)	-	-	-	-	-	50,000
Total Reserves	-	-	-	-	-	50,000
TOTAL EXPENDITURES	1,311,080	1,883,976	1,475,149	366,989	1,845,804	3,141,000
Excess (deficiency) of revenues over (under) expenditures	61,575	-	264,196	465,094	725,624	-
FUND BALANCE, BEGINNING	329,686	391,261	391,261	-	391,261	1,116,885
FUND BALANCE, ENDING	\$ 391,261	\$ 391,261	\$ 655,457	\$ 465,094	\$ 1,116,885	\$ 1,116,885

FY2019 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2017	#REF! BUDGET	ACTUAL	PROJECTED	TOTAL	ANNUAL
		FY 2018	THRU JUN-2018	JUL - SEP-2018	PROJECTED FY 2018	BUDGET FY 2019
#REF!						
Interest - Investments	\$ 1,293	\$ 2,000	\$ 730	\$ 243	\$ 973	\$ 2,000
Ad Valorem Taxes	-	138,030	140,217	-	140,217	248,894
Ad Valorem Taxes - Discounts	-	(5,521)	(5,463)	-	(5,463)	(9,994)
Local Option Fuel Tax	-	-	68	27	95	100
Local Discretionary Sales Tax	-	-	-	-	-	800
FPL Franchise Fee	-	-	-	8,333	8,333	33,300
Public Service Tax-Electricity	-	-	-	-	-	18,000
Public Service Tax-Water	-	-	12,800	6,400	19,200	76,800
Communications Service Tax	-	-	6,856	3,428	10,284	27,100
Occupational Licenses	7,575	5,000	4,680	-	4,680	5,000
Building Permits	242,697	160,000	546,851	-	546,851	600,000
Engineering Permits	-	-	179,938	-	179,938	75,000
Planning/Zoning Permits	-	-	79,360	-	79,360	250,000
Other Licenses, Fees and Permits	-	-	758	253	1,011	4,700
Municipal Revenue Sharing	-	-	-	-	-	1
Local Govt Half Cent Sales Tax	-	1,000	-	-	-	400
Administrative Fees	-	-	495	-	495	-
Judgements and Fines	-	-	99	-	99	-
Other Impact Fees	1,565	1,500	-	1,500	1,500	1,500
Developer Contribution	1,117,965	1,580,967	769,568	811,399	1,580,967	1,806,400
Lien Search Fees	-	-	238	-	238	-
Inspection Fees	1,560	1,000	2,150	500	2,650	1,000
TOTAL REVENUES	1,372,655	1,883,976	1,739,345	832,083	2,571,428	3,141,000

EXPENDITURES

Legislative

Mayor/Council Stipend	204,000	204,000	153,000	51,000	204,000	204,000
FICA Taxes	15,606	15,606	11,705	3,902	15,607	15,600
ProfServ-Legislative Expense	-	18,000	16,000	5,333	21,333	24,000
Council Expenses	-	10,000	-	-	3,333	20,000
Total Legislative	219,606	247,606	180,705	60,235	244,273	263,600

Administrative

ProfServ-Consultants	-	40,000	14,700	4,900	19,600	40,000
ProfServ-Information Technology	-	-	-	-	-	148,000
Management Services	249,101	283,830	256,558	85,519	342,077	410,000
ProfServ-Web Site Maintenance	-	5,900	3,925	1,308	5,233	6,100
Auditing Services	3,085	7,000	-	7,000	7,000	7,000
Communication - Telephone	2,789	7,500	2,187	729	2,916	7,500
Postage and Freight	415	1,500	1,049	350	1,399	1,500
Insurance - General Liability	5,000	15,000	6,000	-	6,000	16,500
Lease - Building	500	500	500	-	500	500
Printing & Binding	-	1,000	-	-	333	1,000
Legal Advertising	11,884	10,000	19,047	6,349	25,396	12,000
Miscellaneous Services	-	-	439	-	439	-

FY2019 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2017	#REF! BUDGET FY 2018	ACTUAL THRU JUN-2018	PROJECTED JUL - SEP-2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
General Government	28,219	33,360	14,395	2,867	17,262	100,000
Misc-Contingency	1,858	90,000	11,597	3,866	15,463	90,000
City Events	-	-	-	-	-	75,000
Office Supplies	9,554	2,500	5,106	1,702	6,808	5,000
Dues, Licenses, Subscriptions	-	9,000	3,805	5,195	9,000	10,000
Cap Outlay - Equipment	-	-	10,973	-	10,973	-
Cap Outlay - Software	-	120,000	-	-	-	-
Cap Outlay - Computers	-	20,000	-	-	-	6,000
Total Administrative	312,405	647,090	350,281	119,785	470,399	936,100
Legal Counsel						
ProfServ-Legal Services	296,300	284,280	218,540	74,100	292,640	356,300
Total Legal Counsel	296,300	284,280	218,540	74,100	292,640	356,300
Comprehensive Planning						
ProfServ-Engineering	-	100,000	107,339	35,780	143,119	75,000
ProfServ-Building Permits	-	160,000	435,394	16,126	451,520	600,000
ProfServ-Planning/Zoning Board	-	170,000	153,502	51,167	204,669	250,000
Total Comprehensive Planning	475,949	430,000	696,235	103,073	799,308	925,000
Other Public Safety						
Contracts-Sheriff	6,820	275,000	29,388	9,796	39,184	550,000
Total Other Public Safety	6,820	275,000	29,388	9,796	39,184	550,000
Road and Street Facilities						
Electricity-General	-	-	-	-	-	10,000
Total Road and Street Facilities	-	-	-	-	-	10,000
Parks and Recreation						
R&M-Parks	-	-	-	-	-	50,000
Total Parks and Recreation	-	-	-	-	-	50,000
Reserves						
Building-Future City Hall (yr.1 of 5)	-	-	-	-	-	50,000
Total Reserves	-	-	-	-	-	50,000
TOTAL EXPENDITURES	1,311,080	1,883,976	1,475,149	366,989	1,845,804	3,141,000
Excess (deficiency) of revenues over (under) expenditures	61,575	-	264,196	465,094	725,624	-
FUND BALANCE, BEGINNING	329,686	391,261	391,261	-	391,261	1,116,885
FUND BALANCE, ENDING	\$ 391,261	\$ 391,261	\$ 655,457	\$ 465,094	\$ 1,116,885	\$ 1,116,885

FY2019 Budget - Special Revenue Fund (Housing Assistance Program)

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JUN-2018	PROJECTED JUL - SEP-2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
REVENUES						
Interest - Investments	\$ -	\$ -	\$ 1,585	\$ 59	\$ 1,644	\$ -
Other Impact Fees	-	-	-	-	-	-
Developer Contribution	-	316,500	316,500	-	316,500	-
Housing Assistance Fee	-	-	-	-	75,000	150,000
TOTAL REVENUES	-	316,500	318,085	59	318,144	150,000
EXPENDITURES						
<i>Administrative</i>						
Administration Fee	-	22,155	-	5,539	5,539	11,300
Assistance Program	-	294,345	46,745	10,000	56,745	138,700
Total Administrative	-	316,500	46,745	15,539	62,284	150,000
TOTAL EXPENDITURES	-	316,500	46,745	15,539	62,284	150,000
Excess (deficiency) of revenues						
Over (under) expenditures	-	-	271,340	(15,480)	255,860	-
FUND BALANCE, BEGINNING	-	-	-	-	-	255,860
FUND BALANCE, ENDING	\$ -	\$ -	\$ 271,340	\$ (15,480)	\$ 255,860	\$ 255,860

Budget Narratives

General Fund-Revenue

Interest - Investments

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

Ad Valorem Taxes

The City will levy an Ad Valorem assessment on all parcels within its borders 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.

Local Option Fuel Tax

Florida statutes allow a municipality to levy a tax on the sale of fuel. The State of Florida administers the tax and remits receipts to the municipality.

Local Discretionary Sales Tax

Florida statutes allow municipalities to levy surtaxes on various transactions subject to state sales and communication services taxes. The State of Florida administers the tax and remits receipts to the municipality.

FPL Franchise Fee

Florida statutes allow municipalities to collect a fee from utilities companies for their use of public facilities necessary to provide service to customers. The fee is collected by the utility from its customers and remitted to the municipality.

Public Service Tax-Electricity

Florida statutes allow municipalities to levy a tax on the value of electrical service provided within its borders. The tax is collected by the utility from its customers and remitted to the municipality.

Public Service Tax-Water

Florida statutes allow municipalities to levy a tax on the value of water service provided within its borders. The tax is collected by the utility from its customers and remitted to the municipality.

Communication Services Tax

The State of Florida levies a tax on the sale of communication services. This revenue is shared with its counties and municipalities.

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 Permits

The City collects fees to cover the costs of operating the Building Department. This revenue will vary from year to year depending upon the volume of permit activity.

Engineering Permits

The City collects fees to cover the cost of operating the Engineering Department. This revenue will vary from year to year depending upon the volume of permit activity.

Planning/Zoning Permits

The City collects fees to cover the cost operating the Planning and Zoning Department. This revenue will vary from year to year depending upon the volume of permit activity.

Other Licenses, Fees and Permits

The City collects fees from vendors to register to do work within its borders, as well as fees for various other licenses and permits.

Budget Narratives

General Fund-Revenue (continued)

Municipal Revenue Sharing

The State of Florida provides municipalities with a share of its revenues based on an allocation formula.

Local Govt. Half Cent 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.

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 funding agreement in place with Minto PBLH, LLC.

Inspection Fees

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

Budget Narratives

General Fund-Expenditures

Expenditures – Legislative

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.

ProfServ - Legislative Expense

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

Council Expense

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

Expenditures – Administrative

ProfServ – Consultants

This amount represents fees paid for compiling, organizing and maintaining permitting and other files.

ProfServ – Information Technology

This amount is the expected first-year costs for the development and maintenance of the City's information technology infrastructure. This amount is net of expected reimbursements from Seminole Improvement District for its share of the costs.

Management Services

The City receives City Manager, City Clerk, Administrative and Financial services as part of a Management Agreement with Inframark Infrastructure Management Services. This amount for the fiscal year is based on the current and projected staffing needs for the City in the coming year.

ProfServ - Web Site Maintenance

This amount is for the cost of website hosting and posting of information to meet current Florida Statutes, as well as the annual domain name fees and the cost of 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. This amount for the fiscal year is based on a projection of prior years' expenditures.

Communication - Telephone

Services are provided by Telephone T-Mobile USA Inc.

Postage and Freight

This amount is for postage and/or freight used for City mailings, vendor checks and other correspondence.

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. This amount for the fiscal year is based on prior year premiums plus any anticipated market adjustments.

Budget Narratives

General Fund Expenditures – Administrative (continued)

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

Printing & Binding

This amount is for the cost of 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.

General Governmental

This amount is for various expenditures not covered in specific line items within the budget but that are recurring in nature.

Misc-Contingency

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

City Events

This amount is for the cost of city-wide social events that City may wish to sponsor.

Office Supplies

This amount is for supplies used in the preparation of required mailings, and other special projects, as well as the cost for supplies in the City's office.

Dues, Licenses, Subscriptions

This amount is 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 - Computers

This amount is for the funding of computers to operate the building department software and other programs not supplied by contract.

Expenditures – Legal Counsel

ProfServ - 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 Planning

ProfServ – Engineering Department

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.

ProfServ – Building Department

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.

Budget Narratives

General Fund Expenditures – Comprehensive Planning (continued)

ProfServ – Planning/Zoning Department

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.

Expenditures – Other Public Safety

Contracts-Sheriff

The City contracts for police services through the Palm Beach County Sheriff within the City limits.

Expenditures – Road and Street Facilities

Electricity-General

This amount is for electric service to the City's traffic signals.

Expenditures – Parks and Recreation

R&M-Parks

This amount is for costs to maintain the City's park facilities.

Reserves

Building-Future City Hall

Funds will be set aside for the construction of additional meeting, office and storage space.

Budget Narratives

Special Revenue Fund (Housing Assistance Program)-Revenue

Housing Assistance Fee

A portion of the building permit fee for new construction will go toward funding the Housing Assistance Program.

Special Revenue Fund (Housing Assistance Program)-Expenditures

Assistance Program

This is the amount of funding available for homeowner assistance less an allowance of 7.5 % of funding for administrative expenditures.

Administration Fee

This is an allowance for administrative expenditures equal to 7.5% of available funding.