

City of Westlake



FISCAL YEAR 2024

ANNUAL BUDGET

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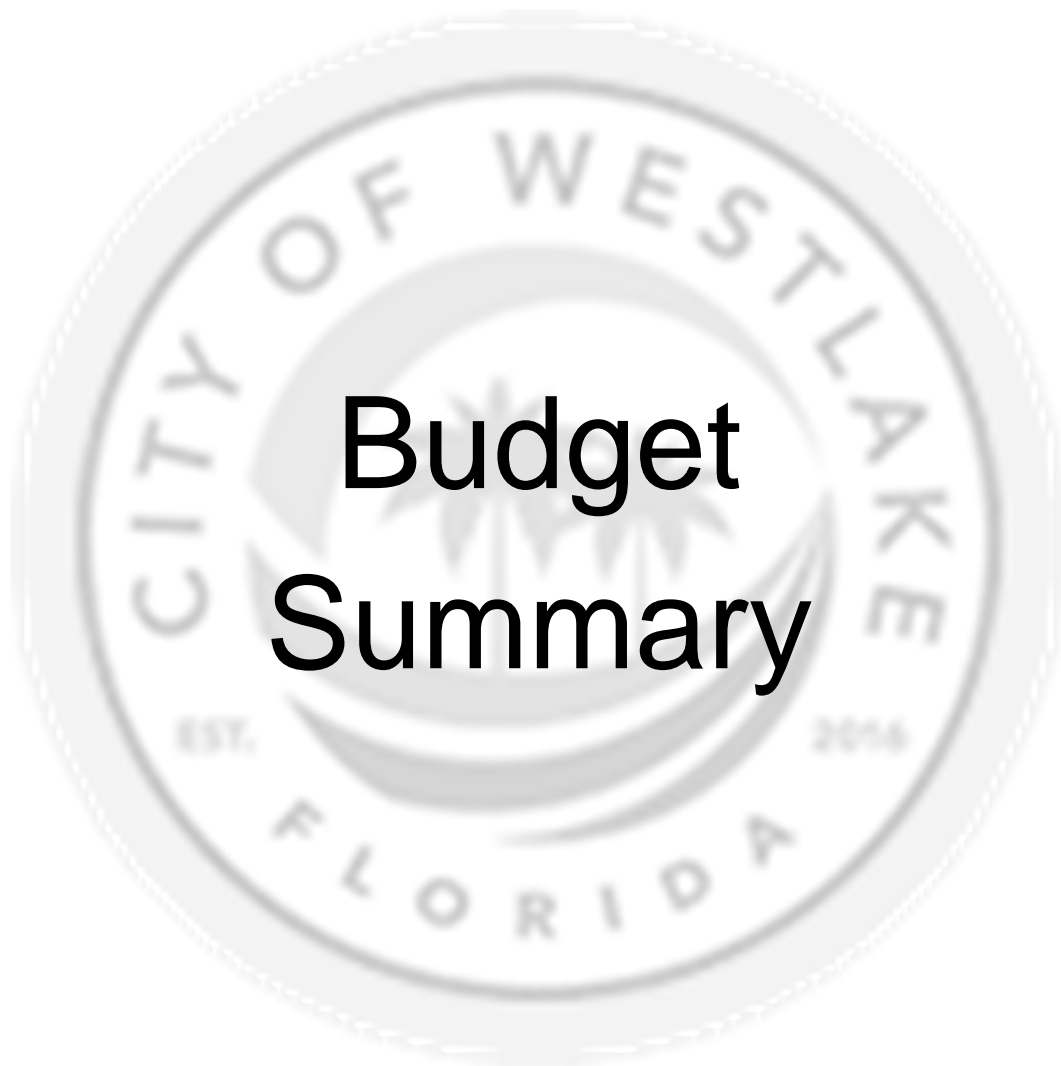
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City of Westlake

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 July 25	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	
Wed September 13	County School Board Budget 2nd Hearing	**
Fri September 15	Deadline to Send Adopted Millage Rate to Property Appraiser & Tax Collector	
Wed September 27	County Budget 2nd Hearing	**
Thu October 12	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	\$ 7,727,302	\$ (171,700)	\$ 9,475,032	\$ 1,576,032	20.0%
Total Fund Bal. Use / (Addition)	-	(1,227,861)	(1,227,861)	(330,232)	(330,232)	NA
Total Funding	\$ 7,899,000	\$ 6,499,441	\$ (1,399,560)	\$ 9,144,800	\$ 1,245,800	15.8%
EXPENDITURES						
Personnel Expenditures	\$ 64,600	\$ 64,560	\$ -	\$ 64,600	\$ -	0.0%
Operating Expenditures	6,466,900	6,423,154	43,746	7,548,300	1,081,400	16.7%
Capital Expenditures	50,000	-	50,000	50,000	-	0.0%
Contingency	178,800	11,727	167,073	205,100	26,300	14.7%
Reserves	1,138,700	-	1,138,700	1,276,800	138,100	12.1%
Total Expenditures	\$ 7,899,000	\$ 6,499,441	\$ 1,399,519	\$ 9,144,800	\$ 1,245,800	15.8%



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.)
FUNDING						
Total Revenue	\$ 4,943,300	\$ 4,817,386	\$ (125,914)	\$ 5,964,132	\$ 1,020,832	20.7%
Total Fund Bal. Use / (Addition)	-	(1,465,135)	(1,465,135)	(330,232)	(330,232)	NA
Total Funding	\$ 4,943,300	\$ 3,352,251	\$ (1,591,049)	\$ 5,633,900	\$ 690,600	14.0%
EXPENDITURES						
Personnel Expense	\$ 64,600	\$ 64,560	\$ 40	\$ 64,600	\$ -	0.0%
Operating Expense	3,511,200	3,275,964	235,236	4,037,400	526,200	15.0%
Capital Expenditures	50,000	-	50,000	50,000	-	0.0%
Contingency	178,800	11,727	167,073	205,100	26,300	14.7%
Reserves	1,138,700	-	1,138,700	1,276,800	138,100	12.1%
Total Expenditures	\$ 4,943,300	\$ 3,352,251	\$ 1,591,049	\$ 5,633,900	\$ 690,600	14.0%

City of Westlake Fiscal Year 2024 Budget

General Fund – Source of Funds

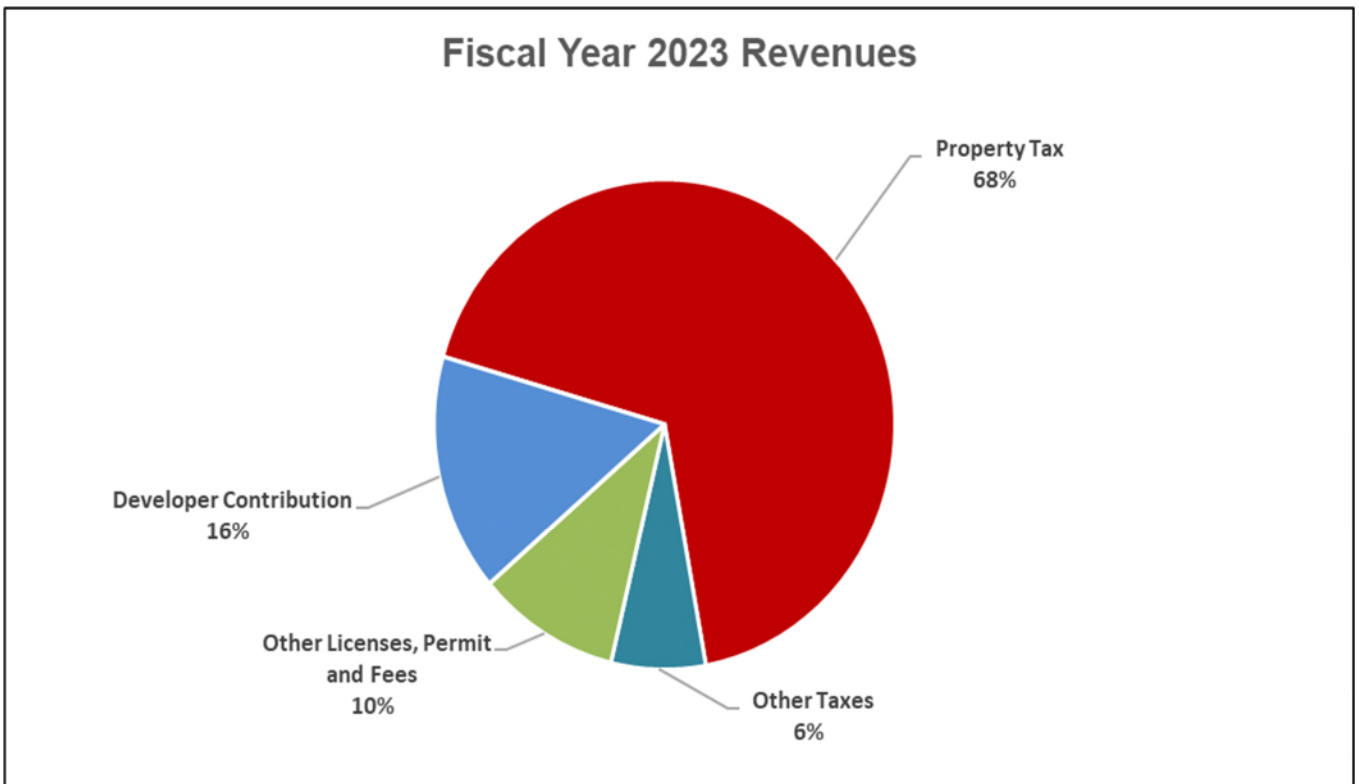
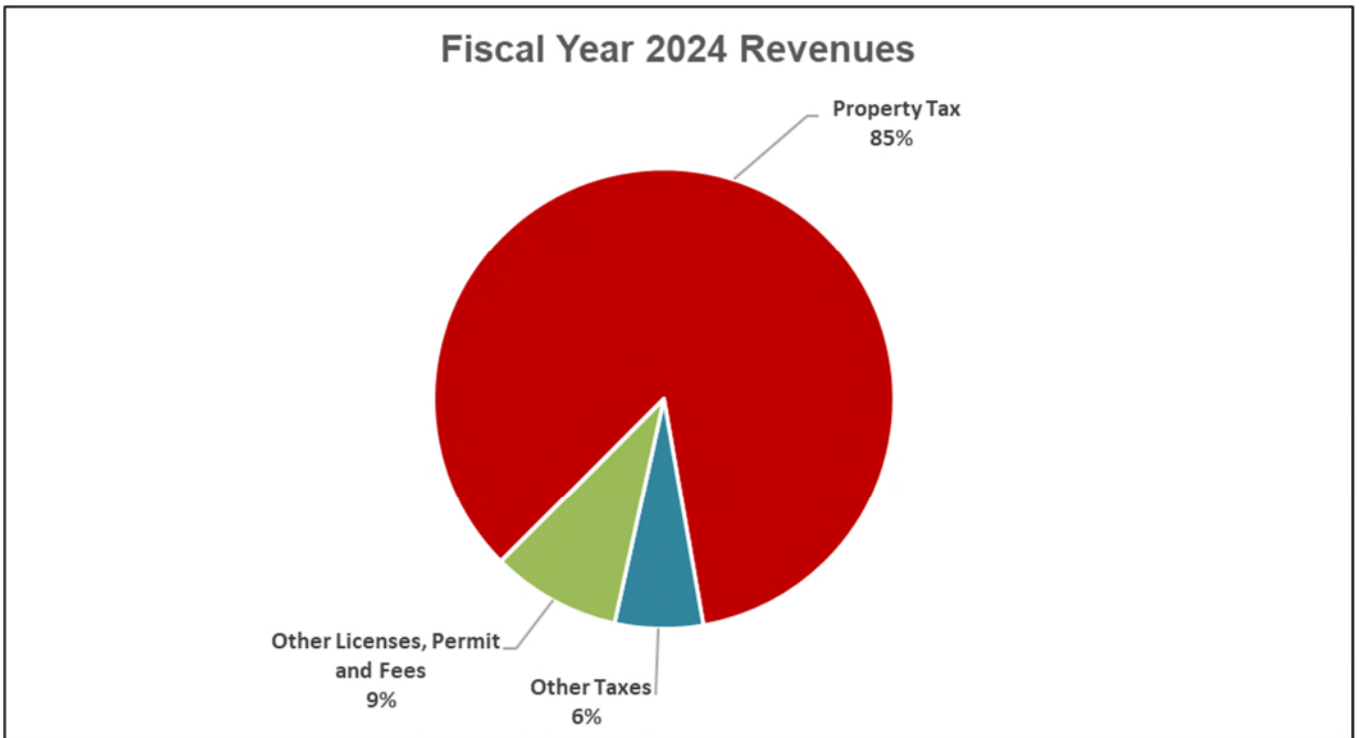
Description	FY 2023			FY 2024		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Property Tax	\$ 3,345,563	\$ 3,353,681	\$ 8,118	\$ 5,054,932	\$ 1,709,369	51.1%
Other Taxes	327,300	616,221	288,921	368,800	41,500	12.7%
Other Licenses, Permit and Fees	493,700	796,487	302,787	540,400	46,700	9.5%
Developer Contribution	776,737	-	(776,737)	-	(776,737)	-100.0%
Interest Income	-	50,997	50,997	-	-	NA
Total Revenues	\$ 4,943,300	\$ 4,817,386	\$ (125,914)	\$ 5,964,132	\$ 1,020,832	20.7%
Use (Add To) Fund Balance	-	(1,465,135)	(1,465,135)	(330,232)	(330,232)	NA
Total Source of Funds	\$ 4,943,300	\$ 3,352,251	\$ (1,591,049)	\$ 5,633,900	\$ 690,600	14.0%

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

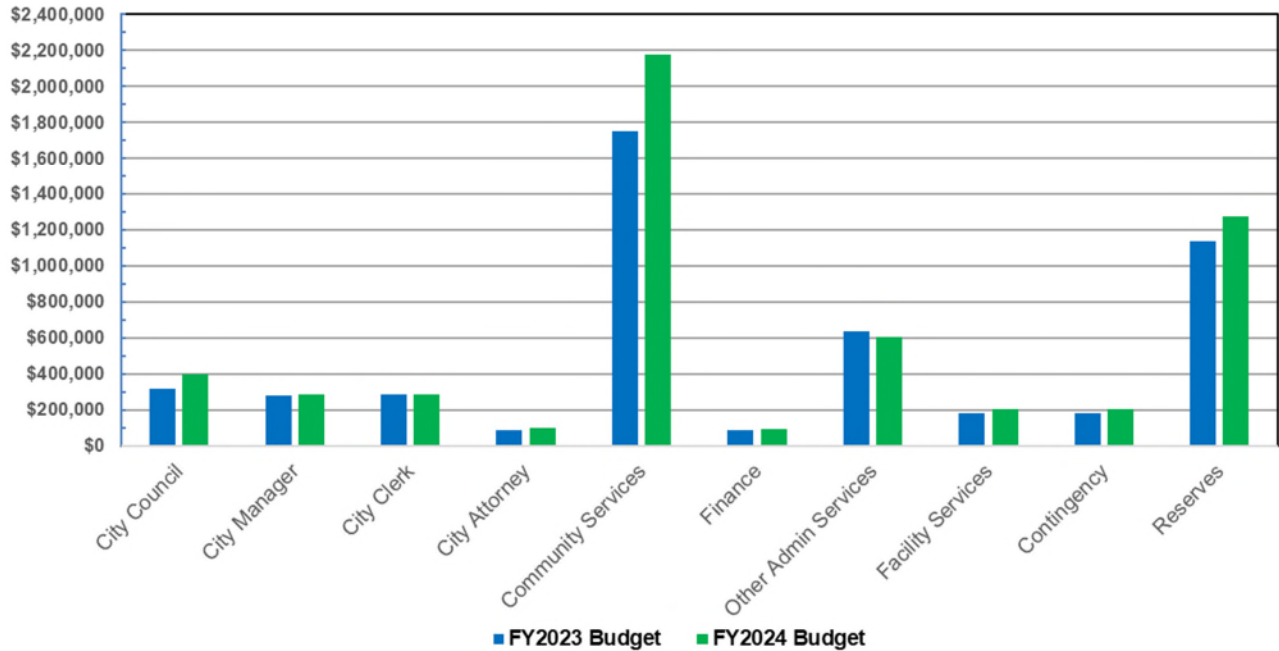
Description	FY 2021	FY 2022	FY 2023			FY 2024		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Property Tax								
Tax Receipts - Current Year	\$ 1,130,469	\$ 1,796,354	\$ 3,126,601	\$ 3,126,601	\$ -	\$ 4,739,337	\$ 1,612,736	51.6%
Tax Receipts - Discounts	(43,037)	(69,673)	(125,064)	(119,809)	5,255	(189,573)	(64,500)	51.6%
Tax Receipts - Delinquent	-	-	-	1,308	1,308	-	-	NA
Special Assessments-Tax Collector	-	223,216	358,326	358,326	-	526,168	167,842	46.8%
Special Assessments-Delinquent	-	-	-	281	281	-	-	NA
Special Assmnts- Discounts	-	(8,498)	(14,300)	(13,026)	1,274	(21,000)	(6,700)	46.9%
Total - Property Tax	\$ 1,087,432	\$ 1,941,399	\$ 3,345,563	\$ 3,353,681	\$ 8,118	\$ 5,054,932	\$ 1,709,378	51.1%
Other Taxes								
Municipal Revenue Sharing	7,167	15,822	24,200	22,400	(1,800)	24,200	-	0.0%
Public Service Tax-Electricity	154,984	243,889	116,000	335,561	219,561	119,700	3,700	3.2%
Public Service Tax-Water	45,776	68,332	58,700	61,046	2,346	72,100	13,400	22.8%
Public Service Tax-Gas	32,933	62,315	75,200	84,276	9,076	99,600	24,400	32.4%
Communications Svcs. Tax	28,638	47,770	53,200	112,938	59,738	53,200	-	0.0%
Total - Other Taxes	\$ 269,498	\$ 438,128	\$ 327,300	\$ 616,221	\$ 288,921	\$ 368,800	\$ 41,500	12.7%
Other Licenses, Permits and Fees								
Fees								
FPL Franchise Fee	\$ 132,295	\$ 215,079	\$ 119,700	\$ 295,536	\$ 175,836	\$ 120,400	\$ 700	0.6%
Gas Franchise Fee	-	-	-	43,998	43,998	58,700	58,700	NA
Solid Waste Franchise Fee	-	13,373	15,200	18,273	3,073	21,600	6,400	42.1%
Occupational Licenses	6,135	27,536	6,100	22,735	16,635	6,100	-	0.0%
Solid Waste Disposal Fees	250,643	266,233	250,600	250,600	-	250,600	-	0.0%
County Impact Fee Admin.Fees	118,873	100,006	77,100	88,188	11,088	58,500	(18,600)	-24.1%
Lien Search Fees	5,938	10,023	1,300	13,040	11,740	5,900	4,600	353.8%
Administrative Fees	-	-	13,000	-	(13,000)	-	(13,000)	-100.0%
Trash Bin/Golf Cart Fees	16,958	13,215	5,400	14,910	9,510	13,200	7,800	144.4%
Federal Grants	362,368	362,367	-	-	-	-	-	NA
Special Events	-	79,450	-	37,800	37,800	-	-	NA
Other Fees	7,327	9,518	5,300	11,407	6,107	5,400	100	1.9%
Total - Other Licenses, Permits and Fees	\$ 900,537	\$ 1,096,800	\$ 493,700	\$ 796,487	\$ 302,787	\$ 540,400	\$ 46,700	9.5%
Developer Contribution	\$ 540,000	\$ -	\$ 776,737	\$ -	\$ (776,737)	\$ -	\$ (776,737)	-100.0%
Interest Income	\$ 1,192	\$ 7,701	\$ -	\$ 50,997	\$ 50,997	\$ -	\$ -	NA
Total Revenue	\$ 2,798,659	\$ 3,484,028	\$ 4,943,300	\$ 4,817,386	\$ (125,914)	\$ 5,964,132	\$ 1,020,841	20.7%
Total Fund Bal. Use / (Addition)	(351,733)	(623,120)	-	(1,465,135)	(1,465,135)	(330,232)	(330,232)	NA
Total Funding	\$ 2,446,926	\$ 2,860,908	\$ 4,943,300	\$ 3,352,251	\$(1,591,049)	\$ 5,633,900	\$ 690,609	14.0%

City of Westlake Fiscal Year 2024 Budget

General Fund – Expenditures by Function

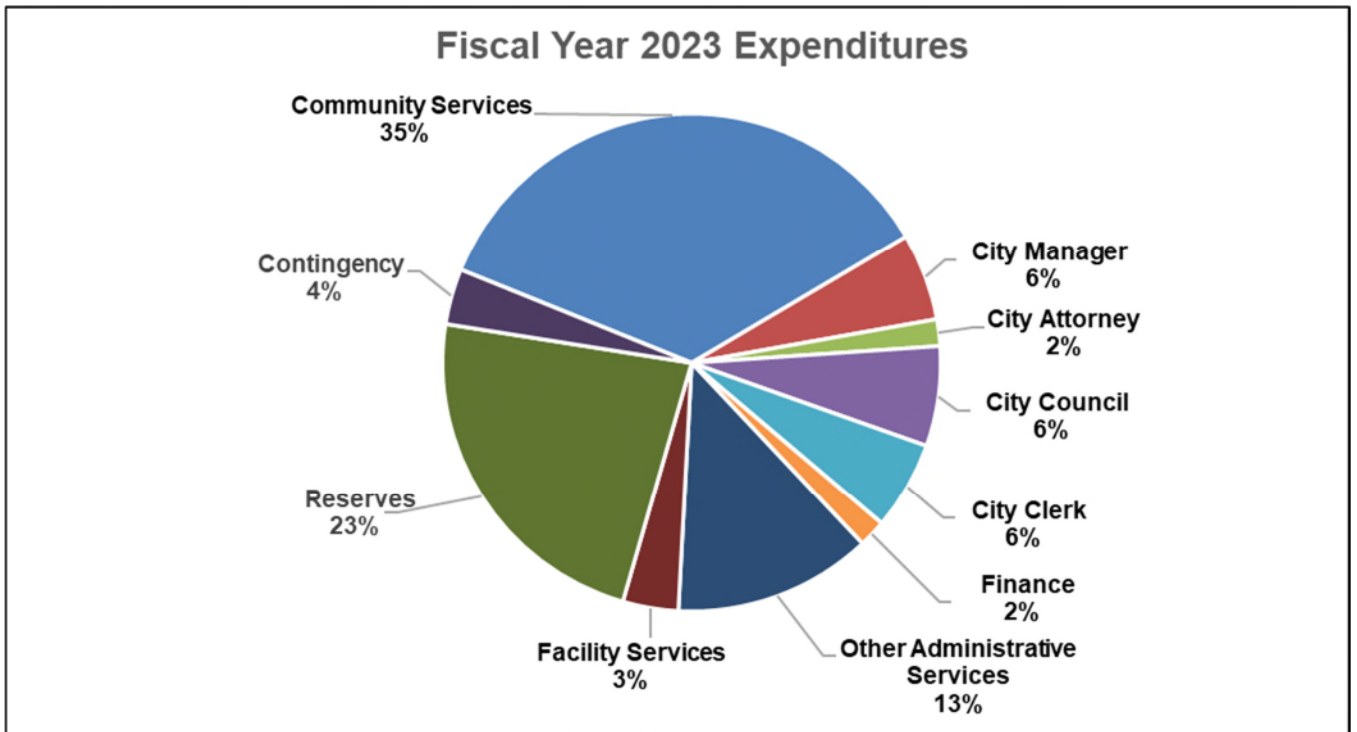
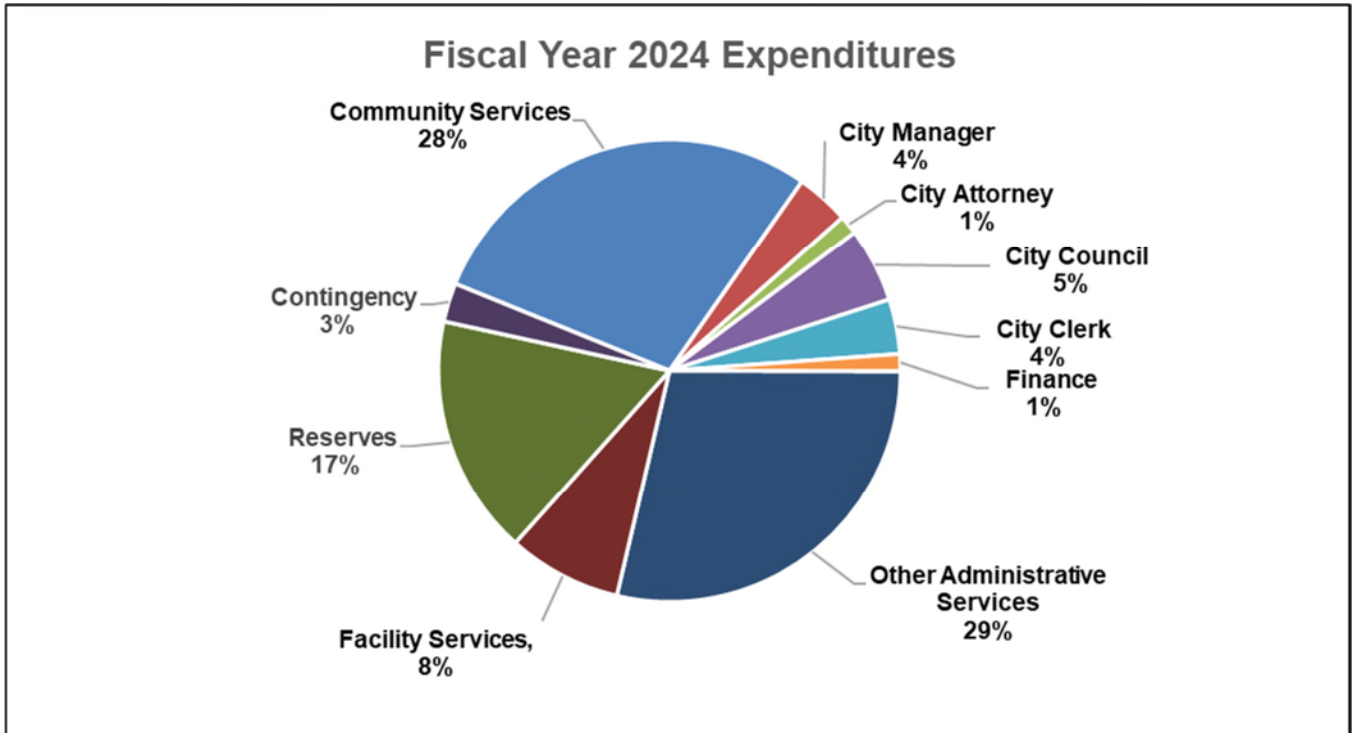
Description	FY 2023			FY 2024		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
City Council	\$ 320,600	\$ 335,210	\$ (14,610)	\$ 397,900	\$ 77,300	24.1%
City Manager	281,200	226,892	54,308	285,000	3,800	1.4%
City Clerk	285,800	258,105	27,695	289,700	3,900	1.4%
City Attorney	85,400	55,884	29,516	101,400	16,000	18.7%
Community Services	1,749,700	1,941,972	(192,272)	2,176,200	426,500	24.4%
Finance	88,400	90,100	(1,700)	92,600	4,200	4.8%
Other Administrative Services	636,500	355,869	280,631	605,900	(30,600)	-4.8%
Facility Services	178,200	76,492	101,708	203,300	25,100	14.1%
Contingency	178,800	11,727	167,073	205,100	26,300	14.7%
Reserves	1,138,700	-	1,138,700	1,276,800	138,100	12.1%
Total Expenditures	\$ 4,943,300	\$ 3,352,251	\$ 1,591,049	\$ 5,633,900	\$ 690,600	14.0%

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.

Description	FY 2021	FY 2022	FY 2023			FY 2024		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr.(Decr.)
Personal Services								
Mayor/Council Stipend	\$ 146,400	\$ 94,443	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -	0.0%
FICA	11,200	7,225	4,600	4,560	40	4,600	-	0.0%
Total Personal Services	\$ 157,600	\$ 101,668	\$ 64,600	\$ 64,560	\$ 40	\$ 64,600	\$ -	0.0%
Operating Expenses								
ProfServ-Legislative Expense	\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ -	0.0%
Telephone, Cable and Internet Service	-	1,131	1,900	3,510	(1,610)	3,500	1,600	84.2%
Public Officials Insurance	4,025	3,125	3,800	3,500	300	4,200	400	10.5%
City Events	-	169,742	193,300	222,946	(29,646)	250,000	56,700	29.3%
Election Fees	-	600	-	-	-	-	-	N/A
Council Expenses	6,855	19,931	30,000	39,138	(9,138)	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	\$ 270,650	\$ (14,650)	\$ 333,300	\$ 75,300	30.2%
Total City Council	\$ 169,875	\$ 297,726	\$ 320,600	\$ 335,210	\$ (14,610)	\$ 397,900	\$ 75,300	24.1%

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.

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	10,626	4,274	12,300	(2,600)	-17.4%
Dues, Licenses, Subscriptions	3,677	2,870	2,700	2,666	34	2,700	-	0.0%
Total Operating Expenses	\$ 195,668	\$ 217,264	\$ 231,200	\$ 226,892	\$ 4,308	\$ 235,000	\$ 3,800	1.6%
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	\$ 226,892	\$ 54,308	\$ 285,000	\$ 3,800	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 administration of the City’s website and other social media is included in the Clerks duties.

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.

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	\$ 8,200	\$ -	\$ 8,200	\$ -	0.0%
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	746	754	1,500	-	0.0%
Printing	2,423	3,088	14,800	32	14,768	15,500	700	4.7%
Advertising	23,214	14,670	31,200	15,743	15,457	23,200	(8,000)	-25.6%
Office Supplies	1,117	-	1,100	807	293	1,100	-	0.0%
Miscellaneous Services	1,311	193	1,300	100	1,200	1,300	-	0.0%
Dues, Licenses, Subscriptions	10,241	10,340	15,500	20,277	(4,777)	20,300	4,800	31.0%
Total City Clerk	\$ 175,486	\$ 243,478	\$ 285,800	\$ 258,105	\$ 27,695	\$ 289,700	\$ 3,900	1.4%

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. 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 with the City Manager drafting policies as requested by the City Council. The City Attorney provides services as outlined in the City Charter.

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	\$ 55,884	\$ 29,516	\$ 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	\$ 55,884	\$ 29,516	\$ 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 and community service functions.

Solid Waste Collection – Costs related to the collection and disposal of resident solid waste are accounted for in the Community Service Department

Law Enforcement - The current contract with the Palm Beach County Sheriff’s department calls for one 24/7 deputy. To accomplish this coverage, five deputies are required. The contract includes dedicated officers, vehicles, and dispatch. The contract also includes the supervisory personnel, K-9, detectives, crime lab, SWAT, and other resource necessary for the safety of the residents.

Electricity – Expenditures for roadway lighting and traffic control are accounted for in the Community Service Department.

Community Service – Expenditures for personnel performing community-wide maintenance are accounted for in the Community Service Department, along with the cost to purchase trash collection bins and other necessary maintenance supplies.

Description	FY 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	\$ 756,278	\$ (177,778)	893,800	\$ 315,300	54.5%
Contracts-Sheriff	651,060	650,002	954,900	941,344	13,556	1,025,600	70,700	7.4%
Electricity-Streetlighting	109,257	113,725	134,800	130,272	4,528	141,900	7,100	5.3%
R&M-Community Service	26,700	27,500	28,300	28,300	-	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	28,498	(6,098)	28,500	6,100	NA
Total Community Services	\$ 1,124,606	\$ 1,306,433	\$ 1,749,700	\$ 1,941,972	\$ (192,272)	\$ 2,176,200	\$ 426,500	24.4%

**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	\$ 73,622	\$ 128,378	\$ 163,300	(38,700)	-19.2%
Contracts-Admin. Service	89,004	199,239	280,900	278,932	1,968	287,300	6,400	2.3%
Misc-Assessmnt Collection Cost	-	877	3,600	3,238	362	5,300	1,700	47.2%
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	\$ 355,869	\$ 280,631	\$ 605,900	\$ (30,600)	-4.8%
Facility Services								
Telephone, Cable and Internet Service	\$ 14,382	\$ 14,647	\$ 15,900	\$ 16,099	\$ (199)	\$ 16,200	\$ 300	1.9%
Lease - Building	500	500	86,700	-	86,700	86,700	-	0.0%
Lease-Copier	15,984	13,211	32,600	8,704	23,896	36,500	3,900	12.0%
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	959	741	1,700	-	0.0%
Cleaning Services	31,481	25,965	24,200	24,921	(721)	26,000	1,800	7.4%
Principal-Capital Lease Payments	7,629	8,498	9,500	15,680	(6,180)	20,200	10,700	112.6%
Interest-Capital Lease Payments	2,585	1,716	700	3,348	(2,648)	7,900	7,200	1028.6%
Total Facility Services	\$ 77,878	\$ 71,964	\$ 178,200	\$ 76,492	\$ 101,708	\$ 203,300	\$ 25,100	14.1%
Contingency	\$ 10,051	\$ 32,928	\$ 178,800	\$ 11,727	\$ 167,073	\$ 205,100	\$ 26,300	14.7%
Reserves								
1st Quarter Operating	\$ -	\$ -	\$ 938,700	\$ -	\$ 938,700	\$1,076,800	\$ 138,100	14.7%
Capital Projects	-	-	200,000	-	200,000	200,000	-	0.0%
Total Reserves	\$ -	\$ -	\$ 1,138,700	\$ -	\$ 1,138,700	\$ 1,276,800	\$ 138,100	12.1%
Total Other Departments	\$ 475,497	\$ 701,056	\$ 2,220,600	\$ 534,188	\$ 1,686,412	\$ 2,383,700	\$ 163,100	7.3%



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	\$ 2,909,916	\$ (45,785)	\$ 3,510,900	\$ 555,200	18.8%
Total Fund Bal. Use / (Addition)	-	237,275	237,275	-	-	NA
Total Funding	\$ 2,955,700	\$ 3,147,190	\$ 191,490	\$ 3,510,900	\$ 555,200	18.8%
<u>EXPENDITURES</u>						
Expenditures	2,955,700	3,147,190	191,490	3,510,900	555,200	18.8%
Total Expenditures	\$ 2,955,700	\$ 3,147,190	\$ (191,490)	\$ 3,510,900	\$ 555,200	18.8%

**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	\$ 1,006,970	\$ (813,930)	\$ 2,448,200	\$ 627,300	34.4%
Reinspection Fees	58,850	4,800	-	5,325	5,325	4,800	4,800	NA
Building Permits-Surcharge	25,718	6,555	16,700	8,759	(7,942)	3,800	(12,900)	-77.2%
Other Building Permit Fees	86,700	80,850	30,000	92,955	62,955	30,000	-	0.0%
Building Permits-Admin Fee	168,254	141,555	109,100	124,790	15,690	82,900	(26,200)	-24.0%
Engineering Permits	625,959	401,084	374,600	469,103	94,503	330,500	(44,100.00)	-11.8%
Planning/Zoning Permits	107,562	39,039	299,600	310,712	11,112	310,700	11,100	3.7%
Other Miscellaneous Revenue	-	-	-	1,000	1,000	-	-	NA
Total Revenue	\$ 3,841,467	\$ 2,394,126	\$ 2,650,900	\$ 2,019,613	\$ (631,288)	\$ 3,210,900	\$ 560,000	21.1%
Expenditures								
ProfServ-Engineering	\$ 308,531	\$ 300,555	\$ 352,600	\$ 293,079	\$ 59,521	\$ 308,500	\$ (44,100)	-12.5%
ProfServ-Information Technology	32,221	132,181	170,900	282,241	(111,341)	282,200	111,300	65.1%
ProfServ-Legal Services	118,666	62,703	118,700	41,073	77,627	75,300	(43,400)	-36.6%
ProfServ-Planning/Zoning Board	299,575	275,083	299,600	310,712	(11,112)	310,700	11,100	3.7%
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	1,831,128	(435,428)	1,831,100	435,400	31.2%
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	5,273	(573)	5,300	600	12.8%
Lease - Building	-	-	43,400	-	43,400	43,400	-	0.0%
Lease - Copier	5,067	5,586	5,800	5,860	(60)	6,800	1,000	17.2%
Printing	2,165	993	2,200	145	2,055	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	113,200	-	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	15,788	12	15,800	-	0.0%
Total Expenditures	\$ 2,189,845	\$ 2,350,275	\$ 2,650,900	\$ 3,084,823	\$ (433,923)	\$ 3,210,900	\$ 560,000	21.1%

**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	\$ 97,643	\$ 92,843	\$ -	\$ (4,800)	-100.0%
Donations	1,173,722	990,528	300,000	792,660	492,660	300,000	-	0.0%
Total Revenue	\$ 1,177,425	\$ 1,000,893	\$ 304,800	\$ 890,303	\$ 585,503	\$ 300,000	\$ (4,800)	-1.6%
Expenditures								
Assistance Program	23,425	23,425	283,800	48,425	235,375	279,000	(4,800)	-1.7%
Administration Fee	17,649	13,706	21,000	13,942	7,058	21,000	-	0.0%
Bank Charges	-	115	-	-	-	-	-	NA
Total Expenditures	\$ 41,074	\$ 37,246	\$ 304,800	\$ 62,367	\$ 242,433	\$ 300,000	\$ (4,800)	-1.6%
Other Financing Sources (Uses)								
Interest Income	-	12	-	-	-	-	-	NA
Total Other Sources (Uses)	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	NA