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CITY OF WESTLAKE

RESOLUTION NO. 2022-15

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING A PROPOSED MILLAGE RATE FOR THE CITY'S GENERAL OPERATING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 20, 2023; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the proposed budget has been prepared estimating expenses and revenues of the City of Westlake, Florida for Fiscal Year 2023, with detailed information, including revenues to be derived from sources other than ad valorem levy, and the City Manager has made recommendations as to the amount to be appropriated for the ensuing year; and

WHEREAS, the City Council has met and considered the recommendations of City staff relative to the proposed budget and the proposed millage rate to be levied to carry on the government of the City for the ensuing year; and

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

SECTION 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed by the City Council and incorporated herein by this reference.

SECTION 2. The proposed operating millage rate necessary to be levied against ad valorem valuation of property subject to taxation in the City of Westlake, Florida to produce a sufficient sum which together with department and other revenues will be sufficient to pay for appropriations made in the preliminary budget for the fiscal year is hereby set at 5.125 mills.

SECTION 3. The proposed millage rate will be reflected in the Palm Beach County Appraiser TRIM Notice, which shall serve to notify all property owners of a public hearing to be held on the 9th day of September 2022 at 6:00pm for the purposes of hearing objections or criticisms of the tentative budget and millage to be presented at that time.

SECTION 4. All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extend of such conflict.

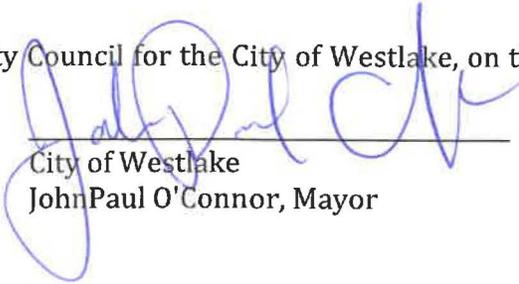
SECTION 5. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

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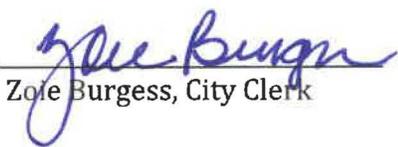
SECTION 6. SEVERABILITY. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND APPROVED by City Council for the City of Westlake, on this 5th day of July 2022.



City of Westlake
John Paul O'Connor, Mayor



Zoie Burgess, City Clerk

City of Westlake



FISCAL YEAR 2023

ANNUAL BUDGET

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City of Westlake

Budget Calendar - Fiscal Year 2023 Annual Budget

Key Dates	Activity / Tasks	
By June 1	Receipt of Estimated Assessable Property Values	
Fri July 1	Property Appraiser certifies the taxable values	
Tues July 5	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.	
Wed August 3	County School Board Budget 1st Hearing	**
Thu 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 tentative budget hearing	
Tues August 9	City of Westlake Regular Council Meeting – Budget Presentation with Council changes	
Mon August 22	City of Westlake Budget Workshop – As needed	
Tues September 6	City of Westlake Regular Council Meeting – 1st Budget & Millage Rate Hearing; Assessment Rates for Solid Waste Collection	
Wed September 7	County School Board Budget 2nd Hearing	**
Tue September 13	County Budget 1st Hearing	**
Thu September 15	Publish Notice of Budget Increase and Budget Summary in PB Post	
Mon September 19	City of Westlake Special Council Meeting - 2nd and Final Budget Hearing	
Tue September 20	County Budget 2nd Hearing	**
Thu September 22	Deadline to Send Adopted Millage Rate to Property Appraiser & Tax Collector	
Wed October 19	Deadline to Certify Compliance with Florida Department of Revenue	

** Per Florida Statutes, the hearing dates scheduled by the county commission and 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 2023 Budget**

All Funds – Total Budget

Description	FY 2022			FY 2023		
	Amended Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
FUNDING						
Total Revenue	\$ 6,405,600	\$ 6,777,648	\$ 372,047	\$ 7,588,700	\$ 1,183,100	18.5%
Total Fund Bal. Use / (Addition)	-	(1,634,706)	(1,634,706)	-	-	NA
Total Funding	\$ 6,405,600	\$ 5,142,942	\$ (1,262,659)	\$ 7,588,700	\$ 1,183,100	18.5%
EXPENDITURES						
Personnel Expenditures	\$ 118,800	\$ 101,950	\$ 16,900	\$ 64,600	\$ (54,200)	-45.6%
Operating Expenditures	5,620,500	5,027,582	592,918	6,223,100	602,600	10.7%
Capital Expenditures	50,000	8,161	41,839	50,000	-	0.0%
Contingency	151,400	5,250	146,150	168,200	16,800	11.1%
Reserves	464,900	-	464,900	1,082,800	617,900	132.9%
Total Expenditures	\$ 6,405,600	\$ 5,142,943	\$ 1,262,707	\$ 7,588,700	\$ 1,183,100	18.5%



**General
Fund**

**City of Westlake
Fiscal Year 2023 Budget**

General Fund – Summary

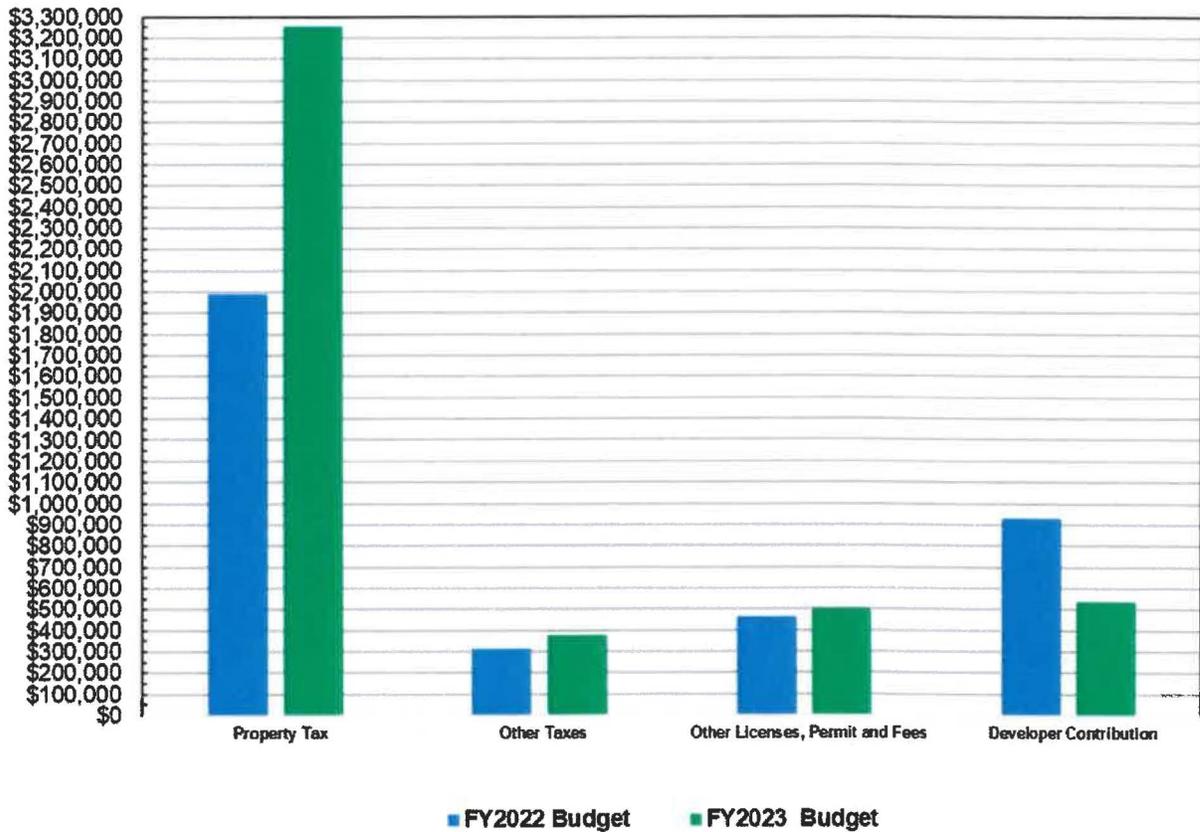
Description	FY 2022			FY 2023		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
FUNDING						
Total Revenue	\$ 3,693,400	\$ 3,011,877	\$ (681,524)	\$ 4,664,000	\$ 970,600	26.3%
Total Funding	\$ 3,693,400	\$ 3,011,877	\$ (681,524)	\$ 4,664,000	\$ 970,600	26.3%
EXPENDITURES						
Personnel Expense	\$ 118,800	\$ 101,950	\$ 16,850	\$ 64,600	\$ (54,200)	-45.6%
Operating Expense	2,908,300	2,577,976	330,324	3,298,400	390,100	13.4%
Capital Expenditures	50,000	8,161.00	41,839	50,000	-	0.0%
Contingency	151,400	5,250	146,150	168,200	16,800	11.1%
Reserves	464,900	-	464,900	1,082,800	617,900	132.9%
Total Expenditures	\$ 3,693,400	\$ 2,693,337	\$ 1,000,063	\$ 4,664,000	\$ 970,600	26.3%
AVAILABLE FUND BALANCE						
Opening Balance	\$ 555,296	\$ 555,296	\$ -	\$ 555,296	\$ -	0.0%
Closing Balance	\$ 555,296	\$ 555,296	\$ -	\$ 555,296	\$ -	0.0%
Closing Bal % Of Total Exp	15.0%	20.6%	5.6%	11.9%	0.0%	N/A

City of Westlake Fiscal Year 2023 Budget

General Fund – Source of Funds

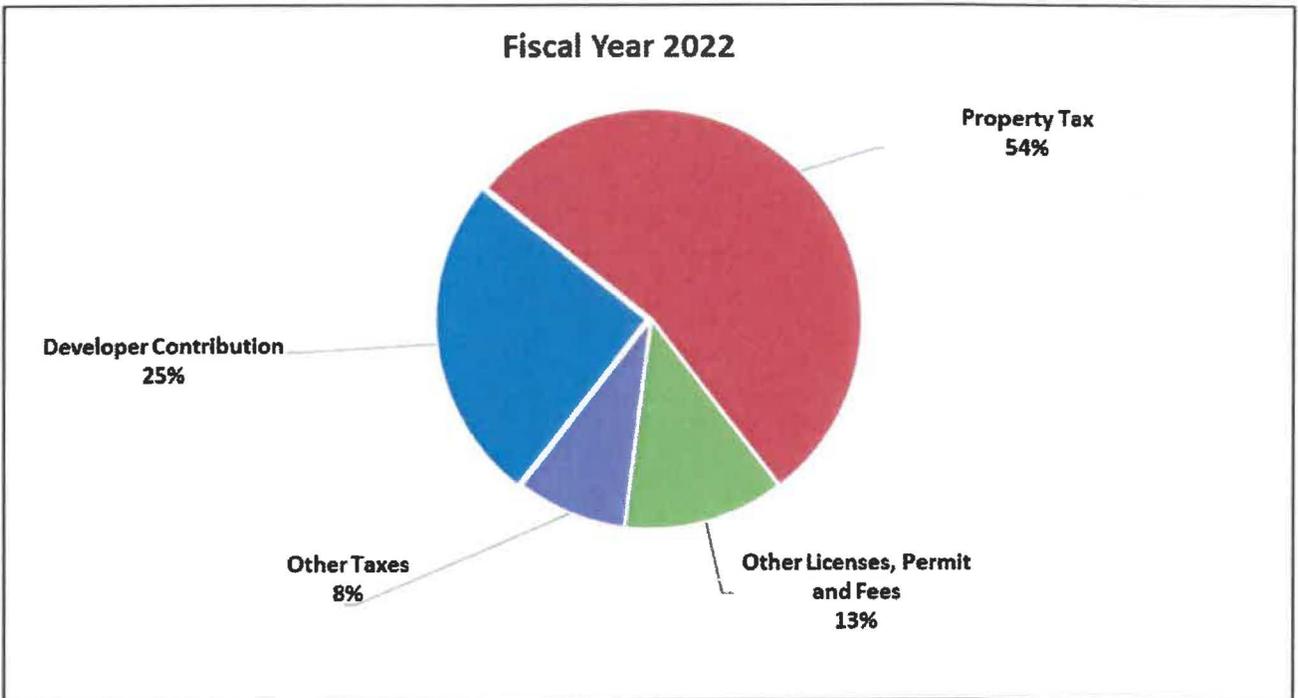
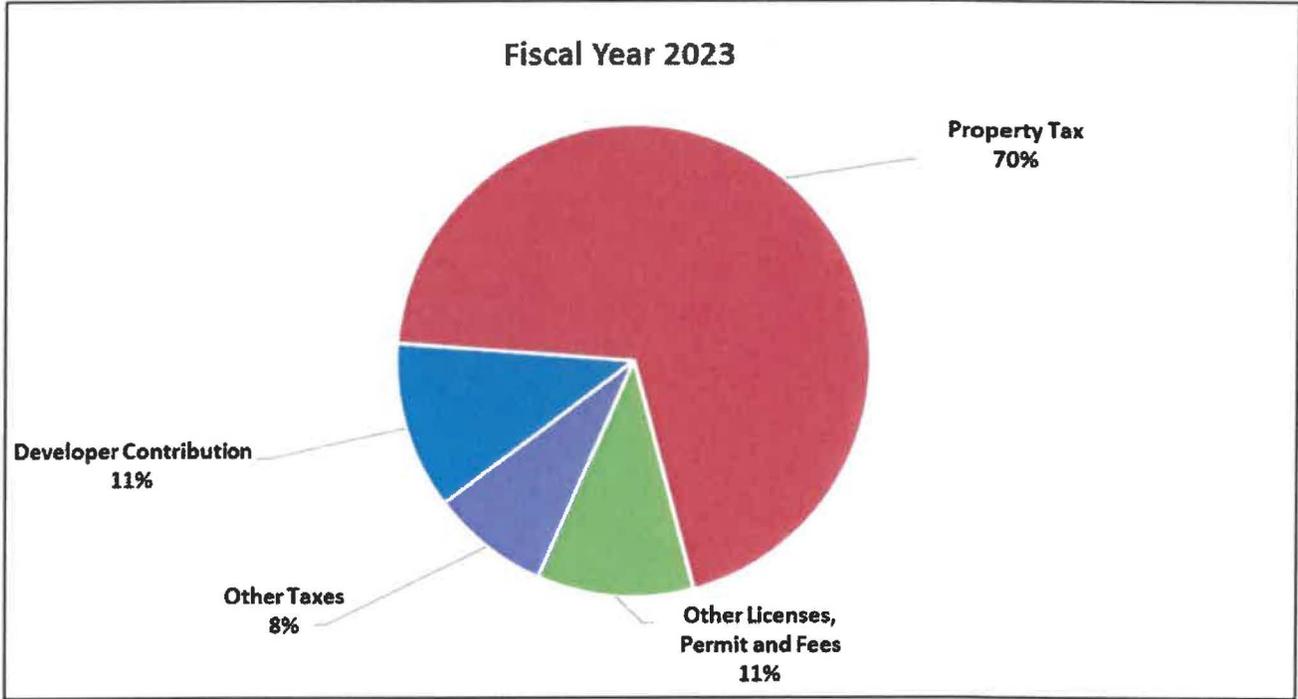
Description	FY 2022			FY 2023		
	Amended Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./.(Decr.)
Property Tax	\$ 1,988,348	\$ 2,000,190	\$ 11,842	\$ 3,249,528	\$ 1,261,180	63.4%
Other Taxes	312,800	367,505	54,705	375,600	62,800	20.1%
Other Licenses, Permit and Fees	462,100	642,075	179,975	502,900	40,800	8.8%
Developer Contribution	930,152	-	(930,152)	535,972	(394,180)	-42.4%
Interest Income	-	2,107	2,107	-	-	NA
Total Source of Funds	\$ 3,693,400	\$ 3,011,877	\$ (681,524)	\$ 4,664,000	\$ 970,600	26.3%

FY2022 Budget vs. FY2023 Budget



**City of Westlake
Fiscal Year 2023 Budget**

General Fund – Source of Funds



**City of Westlake
Fiscal Year 2023 Budget**

General Fund – Revenue Detail

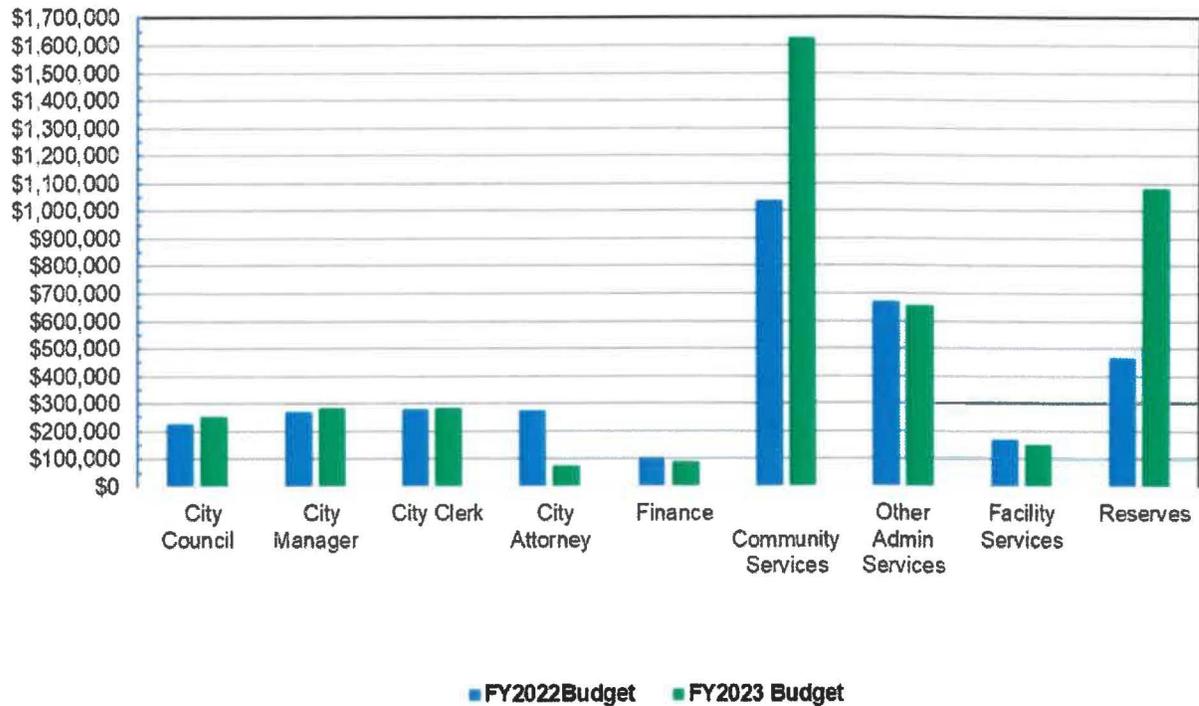
Description	FY 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
Property Tax								
Tax Receipts - Current Year	\$ 554,887	\$ 1,130,469	\$ 1,838,592	\$ 1,838,592	\$ -	\$ 3,114,404	\$ 1,275,812	69.4%
Tax Receipts - Discounts	(19,605)	(43,037)	(73,544)	(69,700)	3,844	(124,576)	(51,032)	69.4%
Special Assessments-Tax Collector	-	-	232,600	232,600	-	270,500	37,900	16.3%
Special Assmnts- Discounts	-	-	(9,300)	(1,302)	7,998	(10,800)	(1,500)	16.1%
Total - Property Tax	\$ 535,282	\$ 1,087,432	\$ 1,988,348	\$ 2,000,190	\$ 11,842	\$ 3,249,528	\$ 1,261,180	63.4%
Other Taxes								
Local Option Fuel Tax	138	-	-	-	-	-	-	NA
Municipal Revenue Sharing	864	7,167	17,200	12,635	(4,565)	17,200	-	0.0%
Local Discretionary Sales Tax	-	-	69,700	-	(69,700)	69,700	-	0.0%
Public Service Tax-Electricity	119,672	154,984	113,600	195,696	82,096	111,900	(1,700)	-1.5%
Public Service Tax-Water	20,755	45,776	41,500	60,122	18,622	72,100	30,600	73.7%
Public Service Tax-Gas	17,573	32,933	34,600	57,091	22,491	68,500	33,900	98.0%
Communications Svcs. Tax	15,190	28,638	36,200	41,961	5,761	36,200	-	0.0%
Total - Other Taxes	\$ 174,192	\$ 269,498	\$ 312,800	\$ 367,505	\$ 54,705	\$ 375,600	\$ 62,800	20.1%
Other Licenses, Permits and Fees								
FPL Franchise Fee	\$ 94,338	\$ 132,295	\$ 110,300	\$ 189,596	\$ 79,296	\$ 123,800	\$ 13,500	12.2%
Solid Waste Franchise Fee	-	-	-	12,653	12,653	15,200	15,200	NA
Occupational Licenses	6,060	6,135	6,100	15,320	9,220	6,100	-	0.0%
Building Reinspection Fees	24,550	-	-	-	-	-	-	NA
State Building Surcharge Admin.Fees	3,497	-	-	-	-	-	-	NA
FPL TUG Program Admin.Fee	49,500	-	-	-	-	-	-	NA
Solid Waste Disposal Fees	53,917	250,643	29,100	251,270	222,170	251,300	222,200	763.6%
County Impact Fee Admin.Fees	149,209	118,873	62,100	92,675	30,575	81,600	19,500	31.4%
County Solid Waste Admin.Fees	-	-	-	-	-	-	-	NA
Contractor Registration Fees	2,175	635	-	600	600	-	-	NA
Impact Fees	-	-	-	-	-	-	-	NA
Lien Search Fees	1,330	5,938	1,300	10,190	8,890	1,300	-	0.0%
Administrative Fees	-	-	245,400	12,908	(232,492)	12,900	(232,500)	-94.7%
Burgler Alarm Fees	2,438	5,393	2,400	5,561	3,161	2,400	-	0.0%
Federal Grants	-	362,368	-	-	-	-	-	NA
Event Sponsors	-	-	-	25,000	25,000	-	-	NA
Other Fees	7,508	18,257	5,400	26,302	20,902	8,300	2,900	53.7%
Total - Other Licenses, Permits and Fees	\$ 394,522	\$ 900,537	\$ 462,100	\$ 642,075	\$ 179,975	\$ 502,900	\$ 40,800	8.8%
Developer Contribution	\$ 625,000	\$ 540,000	\$ 930,152	\$ -	\$ (930,152)	\$ 535,972	\$ (394,180)	-42.4%
Interest Income								
Interest Income	\$ 28	\$ 698	\$ -	\$ 1,946	\$ 1,946	\$ -	\$ -	NA
Interest Income - Tax Collector	610	494	-	161	161	-	-	NA
Total - Interest Income	\$ 638	\$ 1,192	\$ -	\$ 2,107	\$ 2,107	\$ -	\$ -	NA
Total Revenue	\$ 3,921,070	\$ 2,798,659	\$ 3,693,400	\$ 3,011,877	\$ (681,524)	\$ 4,664,000	\$ 970,600	26.3%
Use / (Add't) Fund Balance	116,871	(351,733)	-	(318,540)	(318,540)	-	-	NA
Total Funding	\$ 4,037,941	\$ 2,446,926	\$ 3,693,400	\$ 2,693,337	\$(1,000,064)	\$ 4,664,000	\$ 970,600	26.3%

City of Westlake Fiscal Year 2023 Budget

General Fund – Expenditures by Function

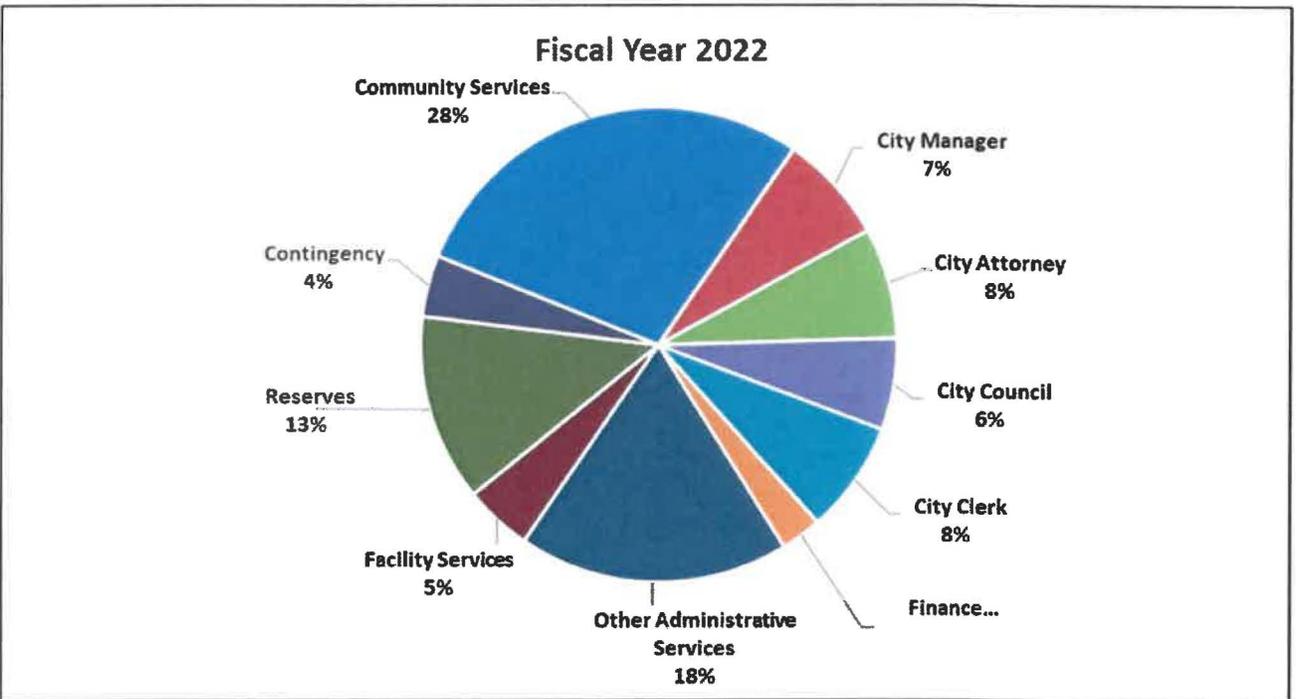
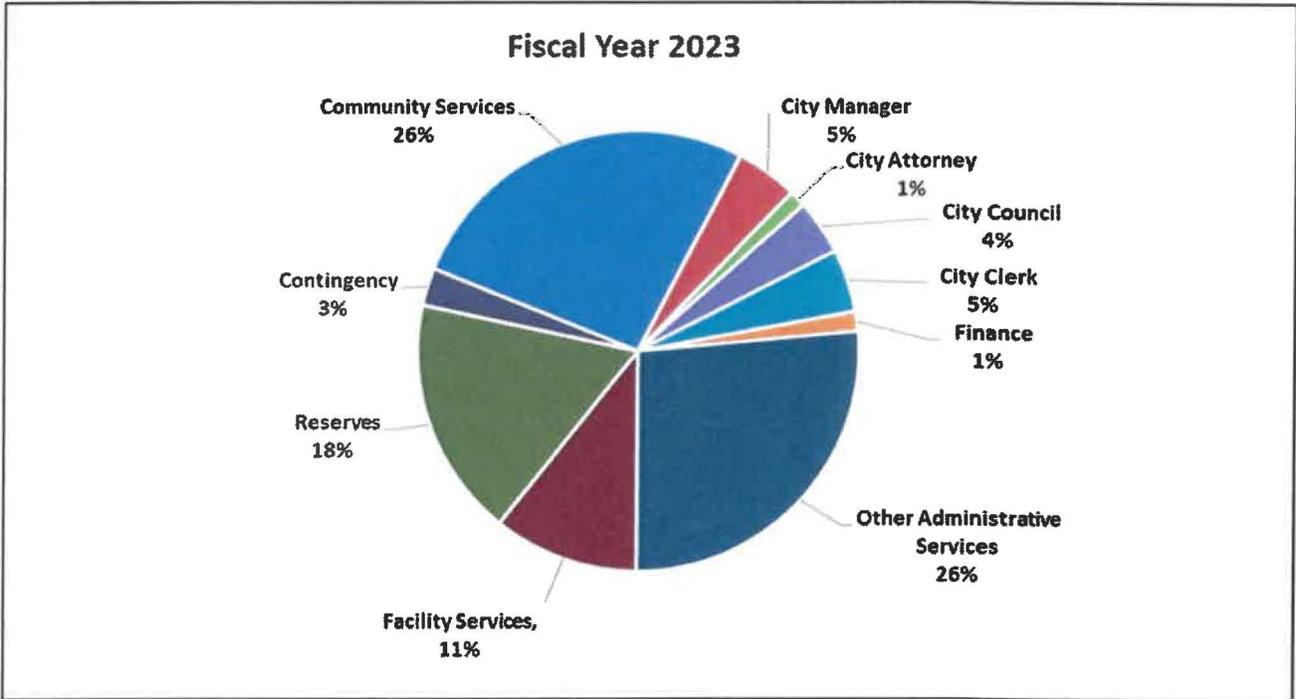
Description	FY 2022			FY 2023		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
City Council	\$ 227,400	\$ 184,367	\$ 43,033	\$ 249,900	\$ 22,500	9.9%
City Manager	270,700	215,578	55,122	281,000	10,300	3.8%
City Clerk	278,200	244,466	33,734	283,400	5,200	1.9%
City Attorney	275,000	76,205	198,795	76,200	(198,800)	-72.3%
Finance	100,800	85,919	14,882	88,400	(12,400)	-12.3%
Community Services	1,037,300	1,257,418	(220,118)	1,628,400	591,100	57.0%
Other Administrative Services	669,400	518,484	150,916	654,800	(14,600)	-2.2%
Facility Services	168,300	97,490	70,810	150,900	(17,400)	-10.3%
Contingency	151,400	13,411	137,989	168,200	16,800	11.1%
Reserves	464,900	-	464,900	1,082,800	617,900	132.9%
Total Expense	\$ 3,643,400	\$ 2,693,337	\$ 950,063	\$ 4,664,000	\$ 1,020,600	28.0%

FY2022 Budget vs. FY2023



City of Westlake Fiscal Year 2023 Budget

General Fund – Expenditures by Function



City of Westlake Fiscal Year 2023 Budget

General Fund – City Council Department

Summary

The form of government used by the City of Westlake is a Council-Manager form. 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.

Mission

To serve as the legislative body in accordance with the Charter and applicable statutes.

Description	FY 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr.(Decr.)
Personal Services								
Mayor/Council Stipend	\$ 175,200	\$ 146,400	\$ 110,400	\$ 94,733	\$ 15,667	\$ 60,000	\$ (50,400)	-45.7%
FICA	13,403	11,200	8,400	7,217	1,183	4,600	(3,800)	-45.2%
Total Personal Services	\$ 188,603	\$ 157,600	\$ 118,800	\$ 101,950	\$ 16,850	\$ 64,600	\$ (54,200)	-45.6%
Operating Expenses								
ProfServ-Legislative Expense	\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ -	0.0%
Telephone, Cable and Internet Service	-	-	-	1,057	(1,057)	1,100	1,100	N/A
Public Officials Insurance	3,500	4,025	4,400	3,125	1,275	3,800	(600)	-13.6%
City Events	-	-	63,800	63,800	-	140,000	76,200	119.4%
Election Fees	560	-	-	600	(600)	-	-	N/A
Council Expenses	8,068	6,855	15,000	12,414	2,586	15,000	-	0.0%
Dues, Licenses, Subscriptions	-	1,395	1,400	1,421	(21)	1,400	-	0.0%
Total Operating Expenses	\$ 12,128	\$ 12,275	\$ 108,600	\$ 82,417	\$ 26,183	\$ 185,300	\$ 76,200	70.6%
Total City Council	\$ 200,731	\$ 169,875	\$ 227,400	\$ 184,367	\$ 43,033	\$ 249,900	\$ 22,000	9.9%

City of Westlake Fiscal Year 2023 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:

- Execute all laws and provisions of the Charter and acts of the City Council.
- Make recommendations to the City Council concerning the affairs of the City.
- Prepare the annual operating and capital budgets.
- Ensure that the City Clerk prepares the agendas for City Council meetings.
- Draw and sign vouchers as provided by ordinance.
- Provide administrative services to support the City Council.
- Keep the City Council advised as to the financial condition of the City.
- Provide reports to the City Council on the finances and administrative services of the City.
- Perform other duties as outlined in the Charter or requested by the City 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 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Operating Expenses								
Contracts - City Manager	\$ 251,882	\$ 179,700	\$ 251,900	\$ 207,404	\$ 44,496	\$ 213,600	\$ (38,300)	-15.2%
Office Supplies	14,851	12,291	14,900	5,403	9,497	14,900	-	0.0%
Dues, Licenses, Subscriptions	5,032	3,677	3,900	2,771	1,129	2,500	(1,400)	-35.9%
Total Operating Expenses	\$ 271,765	\$ 195,668	\$ 270,700	\$ 215,578	\$ 55,122	\$ 231,000	\$ (39,700)	-14.7%
Capital Expenses								
Capital Outlay	-	5,164	50,000	8,161	41,839	50,000	-	0.0%
Total Capital Expenses	\$ -	\$ 5,164	\$ 50,000	\$ 8,161	\$ 41,839	\$ 50,000	\$ -	0.0%
Total City Manager	\$ 271,765	\$ 200,832	\$ 320,700	\$ 223,739	\$ 96,961	\$ 281,000	\$ (39,700)	-12.4%

**City of Westlake
Fiscal Year 2023 Budget**

General Fund – City Clerk Department

Summary

The City Clerk reports to the City Manager and serves as a liaison between the City Council, City staff, the public, other local governing bodies, and governmental agencies at various levels. The City Clerk’s office renders unbiased and impartial service to all residents. The City Clerk is the official record keeper responsible for maintaining, preserving, and recording official actions, documents, and legislative history for the City and is responsible for ensuring the order, accessibility, and transparency of such records. The Clerk’s office is the local supervisor of elections for the City. The City Clerk administers the City’s website and other social media.

Mission

To serve Establish confidence and trust in municipal government while providing efficient, effective, and transparent public service to the City Council, City Departments, and the Citizens of Westlake, safeguarding 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 City Council meetings and public hearings.
- Provide clerical support to the City Council.
- Prepare and publish meeting notices and prepare and distribute agenda packets in advance of Advisory Board meetings and facilitate recruitment of Advisory Board members.
- Maintain the City’s official records, provide information and records to the public and staff, maintain data on 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 through various modes of communication.
- Oversee website updates, site navigations, and ensure document accuracy and accessibility.

Description	FY 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr.(Decr.) Over Budget	% Budget Incr./(Decr.)
Operating Expenses								
Website Support	\$ 14,641	\$ 10,600	\$ 10,600	\$ 8,254	\$ 2,346	\$ 8,200	\$ (2,400)	-22.6%
Contracts-City Clerk	123,764	125,100	206,000	206,000	-	212,200	6,200	3.0%
Postage and Freight	866	1,480	1,000	1,086	(86)	1,500	500	50.0%
Printing	7,047	2,423	19,400	3,314	16,086	14,800	(4,600)	-23.7%
Advertising	31,177	23,214	31,200	15,563	15,637	31,200	-	0.0%
Office Supplies	-	1,117	-	-	-	1,100	1,100	NA
Miscellaneous Services	1,094	1,311	-	-	-	1,300	1,300	NA
Dues, Licenses, Subscriptions	-	10,241	10,000	10,249	(249)	13,100	3,100	31.0%
Total City Clerk	\$ 178,589	\$ 175,486	\$ 278,200	\$ 244,466	\$ 33,734	\$ 283,400	\$ 5,200	1.9%

City of Westlake Fiscal Year 2023 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 City Attorney provides legal support and advice to the City Council, City Manager, Staff, and Advisory Boards on all legal matters affecting or involving the City. 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. The City Attorney is a contracted service.

Mission

To provide efficient, effective, and competent legal advice to the City Council, the City Manager and staff on legal matters and their impacts on the City of Westlake, including legislative and statutory changes.

Description	FY 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Operating Expenditures								
ProfServ-Legal Services	\$ 414,079	\$ 74,050	\$ 275,000	\$ 76,205	\$ 198,795	\$ 76,200	\$ (198,800)	-72.3%
ProfServ-Other Legal Charges	-	220,509	-	-	-	-	-	NA
Miscellaneous Services	199	180	-	-	-	-	-	NA
Outside Legal Services	23,970	-	-	-	-	-	-	NA
Miscellaneous Expenses	-	5,891	-	-	-	-	-	NA
Total City Attorney	\$ 438,248	\$ 300,630	\$ 275,000	\$ 76,205	\$ 198,795	\$ 76,200	\$ (198,800)	-72.3%

City of Westlake Fiscal Year 2023 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 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Operating Expenditures								
Contracts-Solid Waste	\$ 51,350	\$ 284,615	\$ 248,600	\$ 439,292	\$ (190,692)	\$ 495,700	\$ 247,100	99.4%
Contracts-Sheriff	650,451	651,060	656,500	650,003	6,497	949,500	293,000	44.6%
Electricity-Streetlighting	47,255	109,257	98,600	109,808	(11,208)	124,100	25,500	25.9%
R&M-Community Service	26,700	26,700	27,500	27,500	-	28,300	800	2.9%
Operating Supplies	6,121	52,974	6,100	30,815	(24,715)	30,800	24,700	404.9%
Total Community Services	\$ 781,877	\$ 1,124,606	\$ 1,037,300	\$ 1,257,418	\$ (220,118)	\$ 1,628,400	\$ 591,100	57.0%

**City of Westlake
Fiscal Year 2023 Budget**

General Fund – Other Departments

Description	FY 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./ (Decr.) Over Budget	% Budget Incr./ (Decr.)
Finance								
Auditing Services	\$ 5,250	\$ 5,250	\$ 5,300	\$ 5,250	\$ 50	\$ 5,300	\$ -	0.0%
Contracts - Finance	91,769	78,300	95,500	80,669	14,832	83,100	(12,400)	-13.0%
Total Finance	\$ 97,019	\$ 83,550	\$ 100,800	\$ 85,919	\$ 14,882	\$ 88,400	\$ (12,400)	-12.3%
Comprehensive Planning								
Engineering	\$ 352,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Planning & Zoning	240,146	-	-	-	-	-	-	NA
Building	999,480	-	-	-	-	-	-	NA
Total Comprehensive Planning	\$ 1,592,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Other Administrative Services								
ProfServ-Information Technology	\$ 164,744	\$ 163,295	\$ 195,100	\$ 206,241	\$ (11,141)	\$ 206,200	\$ 11,100	5.7%
ProfServ-Compliance Service	-	-	25,000	-	25,000	-	(25,000)	-100.0%
ProfServ-Consultants	9,625	-	-	-	-	-	-	NA
Contracts-Admin. Service	156,997	89,004	257,000	203,111	53,890	280,900	23,900	9.3%
Misc-Assessmnt Collection Cost	-	-	2,300	1,095	1,205	2,700	400	17.4%
Misc-Public Relations	1,244	12,000	75,000	43,650	31,350	75,000	-	0.0%
General Government	278	39,719	90,000	64,388	25,612	90,000	-	0.0%
Emergency Comm. Program	-	-	25,000	-	25,000	-	(25,000)	-100.0%
Total Community Services	\$ 332,888	\$ 304,018	\$ 669,400	\$ 518,484	\$ 150,916	\$ 654,800	\$ (14,600)	-2.2%
Facility Services								
Telephone, Cable and Internet Service	\$ 19,104	\$ 14,382	\$ 13,200	\$ 14,867	\$ (1,667)	\$ 15,900	\$ 2,700	20.5%
Lease - Building	500	500	86,700	500	86,200	86,700	-	0.0%
Lease-Copier	52,207	15,984	16,000	43,211	(27,211)	8,600	(7,400)	-46.3%
Insurance(Liab,Auto,Property)	3,620	4,088	4,500	4,088	412	4,900	400	8.9%
Miscellaneous Services	-	1,229	1,200	1,700	(500)	1,700	500	41.7%
Cleaning Services	36,497	31,481	36,500	22,924	13,576	22,900	(13,600)	-37.3%
Principal-Capital Lease Payments	6,848	7,629	8,500	8,500	-	9,500	1,000	11.8%
Interest-Capital Lease Payments	3,366	2,585	1,700	1,700	-	700	(1,000)	-58.8%
Total Facility Services	\$ 122,142	\$ 77,878	\$ 168,300	\$ 97,490	\$ 70,810	\$ 150,900	\$ (17,400)	-10.3%
Contingency	\$ 22,491	\$ 10,051	\$ 151,400	\$ 5,250	\$ 146,150	\$ 168,200	\$ 16,800	11.1%
Reserves								
1st Quarter Operating	\$ -	\$ -	\$ 264,900	\$ -	\$ 264,900	\$ 882,800	\$ 617,900	233.3%
Building	-	-	200,000	-	200,000	200,000	-	0.0%
Total Reserves	\$ -	\$ -	\$ 464,900	\$ -	\$ 464,900	\$ 1,082,800	\$ 617,900	132.9%
Total Other Departments	\$ 574,540	\$ 475,497	\$ 1,554,800	\$ 707,143	\$ 847,657	\$ 2,145,100	\$ 590,300	38.0%



**Special
Revenue
Fund**

**City of Westlake
Fiscal Year 2023 Budget**

Special Revenue Fund Summary

Description	FY 2022			FY 2023		
	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
<u>FUNDING</u>						
Revenue	\$ 2,712,200	\$ 3,765,771	\$ 1,053,571	\$ 2,924,700	\$ 212,500	7.8%
Addition to Fund Balance	-	(1,316,178)	(1,316,178)	-	-	NA
Total Funding	\$ 2,712,200	\$ 2,449,594	\$ (262,607)	\$ 2,924,700	\$ 212,500	7.8%
<u>EXPENDITURES</u>						
Expense	2,712,200	2,449,606	(262,595)	2,924,700	212,500	7.8%
Total Expenditures	\$ 2,712,200	\$ 2,449,606	\$ 262,595	\$ 2,924,700	\$ 212,500	7.8%

**City of Westlake
Fiscal Year 2023 Budget**

Special Revenue Fund Detail-Comprehensive Planning Services

Description	FY 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Revenue								
Building Permits	\$ -	\$ 2,768,424	\$ 1,561,100	\$ 1,899,423	\$ 338,323	\$ 1,784,000	\$ 222,900	14.3%
Reinspection Fees	-	58,850	24,600	3,825	(20,775)	-	(24,600)	-100.0%
Building Permits-Surcharge	-	25,718	3,500	6,386	2,886	17,600	14,100	402.9%
Other Building Permit Fees	-	86,700	30,000	72,300	42,300	30,000	-	0.0%
Building Permits-Admin Fee	-	168,254	87,900	139,785	51,885	115,400	27,500	31.3%
Engineering Permits	-	625,959	374,600	458,780	84,180	374,600	-	0.0%
Planning/Zoning Permits	-	107,562	301,700	279,705	(21,995)	299,600	(2,100)	-0.7%
Developer Contributions	-	-	25,000	-	(25,000)	-	(25,000)	-100.0%
Total Revenue	\$ -	\$ 3,841,467	\$ 2,408,400	\$ 2,860,203	\$ 451,803	\$ 2,621,200	\$ 212,800	8.8%
Expenditures								
ProfServ-Engineering	\$ -	\$ 308,531	\$ 352,600	\$ 342,666	\$ 9,934	\$ 352,600	\$ -	0.0%
ProfServ-Information Technology	-	32,221	170,900	90,110	80,791	170,900	-	0.0%
ProfServ-Legal Services	-	118,666	-	69,867	(69,867)	118,700	118,700	NA
ProfServ-Planning/Zoning Board	-	299,575	301,700	279,705	21,995	299,600	(2,100)	-0.7%
ProfServ-Compliance Service	-	-	-	-	-	100,000	100,000	NA
ProfServ-Consultants	-	4,325	22,000	-	22,000	22,000	-	0.0%
ProfServ-Building Permits	-	1,302,980	1,258,200	1,369,262	(111,062)	1,369,300	111,100	8.8%
Outside Legal Services	-	1,775	-	875	(875)	1,800	1,800	NA
Postage and Freight	-	19	-	-	-	-	-	NA
Telephone, Cable and Internet Service	-	1,140	1,100	4,358	(3,258)	4,400	3,300	300.0%
Lease - Building	-	-	43,400	-	43,400	43,400	-	0.0%
Lease - Copier	-	5,067	5,100	5,457	(357)	5,100	-	0.0%
Printing	-	2,165	1,800	240	1,560	2,200	400	22.2%
Miscellaneous Services	-	1,243	-	1,308	(1,308)	-	-	NA
Administration Fee	-	109,920	224,400	113,217	111,183	113,200	(111,200)	-49.6%
Office Supplies	-	2,218	2,200	1,308	892	2,200	-	0.0%
Cleaning Services	-	-	-	15,750	(15,750)	15,800	15,800	NA
Capital Improvements	-	-	25,000	-	25,000	-	(25,000)	-100.0%
Total Expenditures	\$ -	\$ 2,189,845	\$ 2,408,400	\$ 2,294,122	\$ 114,279	\$ 2,621,200	\$ 212,800	8.8%
Change in Fund Balance	-	1,651,622	-	566,082	(566,082)	-	-	NA
Beginning Fund Balance	-	-	1,651,622	1,651,622	-	2,217,704	566,082	34.3%
Ending Fund Balance	\$ -	\$ 1,651,622	1,651,622	2,217,704	(566,082)	2,217,704	566,082	34.3%

**City of Westlake
Fiscal Year 2023 Budget**

Special Revenue Fund Detail-Housing Assistance

Description	FY 2020	FY 2021	FY 2022			FY 2023		
	Actual	Actual	Adopted Budget	Forecast	Fav / (Unfav)	Budget	Incr./(Decr.) Over Budget	% Budget Incr./(Decr.)
Revenue								
Interest-Investments	\$ 6,775	\$ 3,703	\$ 3,800.00	\$ 3,540	\$ (260)	\$ 3,500	\$ (300)	-7.9%
Donations	736,863	1,173,722	300,000	902,028	602,028	300,000	-	0.0%
Total Revenue	\$ 743,638	\$ 1,177,425	\$ 303,800	\$ 905,568	\$ 601,768	\$ 303,500	\$ (300)	-0.1%
Expenditures								
Assistance Program	10,550	23,425	282,800	142,576	140,224	282,500	(300)	-0.1%
Administration Fee	-	17,649	21,000	12,908	8,092	21,000	-	0.0%
Total Expenditures	\$ 10,550	\$ 41,074	\$ 303,800	\$ 155,484	\$ 148,316	\$ 303,500	\$ (300)	-0.1%
Other Financing Sources (Uses)								
Interest Income	-	-	-	12	(12)	-	-	NA
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ 12	\$ (12)	\$ -	\$ -	NA
Change in Fund Balance	\$ 733,088	\$ 1,136,351	\$ -	\$ 750,096	\$ (750,108)	\$ -	\$ -	NA
Beginning Fund Balance	\$ 690,372	\$ 1,423,460	\$ 2,559,811	\$ 2,559,811	\$ -	\$ 3,309,907	\$ 750,096	29.3%
Ending Fund Balance	\$ 1,423,460	\$ 2,559,811	\$ 2,559,811	\$ 3,309,907	\$ (750,096)	\$ 3,309,907	\$ 750,096	29.3%