

**Council Members**

Roger Manning-Mayor  
Katrina Long Robinson-Vice Mayor  
John Stanavitch-Seat 1  
Kara Crump-Seat 2  
Phillip Everett-Seat 3



**City of Westlake**

4001 Seminole Pratt Whitney Rd.  
Westlake, Florida 33470  
Phone: 561-530-5880  
Fax: 561-790-5466

**Regular Meeting and First Budget Public Hearing**

**Tuesday, September 12, 2017**

**(Rescheduled from Monday, September 11, 2017 due to Hurricane Irma)**

**Meeting Location**

**Westlake Council Chambers**

**4005 Seminole Pratt-Whitney Road**

**Westlake, FL 33470**

**7:00 PM**

*PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision made by the City Council with respect to any matter considered at this meeting or hearing, such interested person will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The meeting/hearing may be continued to another date and time as may be found necessary during the aforesaid meeting. In accordance with the provisions of the Americans with Disabilities Act (ADA), any person requiring special accommodations at these meetings because of disability or physical impairment should contact the Interim City Manager at (954)753-5841 at least two (2) calendar days prior to the meeting.*

## Council Members

Roger Manning-Mayor  
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## City of Westlake

4001 Seminole Pratt Whitney Rd.  
Westlake, Florida 33470  
Phone: 561-530-5880  
Fax: 561-790-5466

September 7, 2017

City Council  
City of Westlake

Dear Mayor and Council:

Due to Hurricane Irma the City Council of the City of Westlake has rescheduled the meeting and public hearing from Monday, September 11, 2017 to Tuesday, September 12, 2017 at 7:00 p.m. at the Westlake Council Chambers, 4005 Seminole Pratt Whitney Road, Westlake, Florida. Following is the advance agenda for the meeting.

1. Call to Order/ Roll Call
2. Pledge of Allegiance
3. Approval of Agenda
4. Audience Comments on Agenda Items (3) Minute Time Limit
5. Approval of the Minutes of the August 14, 2017 Meeting
6. Approval of Financial Statements for July 2017

### **SECOND READING OF ORDINANCE**

7. Ordinance 2017-4, Public Service Tax

### **BUDGET PUBLIC HEARING**

8. Proposed Budget for Fiscal Year Ending September 30, 2018
  - A. Resolution 2017-11, Approving the Proposed Millage Rate
  - B. Resolution 2017-12, Approving the Proposed Tentative Budget
9. City Manager
10. City Attorney
11. Audience Comments on Other Items (3) Minute Time Limit
12. Adjournment

Any additional supporting material for the items listed above, not included in the agenda package, will be distributed at the meeting. Staff will present their reports at the meeting. I look forward to seeing you, but in the meantime if you have any questions, please contact me.

Sincerely,

*Kenneth Cassel*

Kenneth G. Cassel  
City Manager

cc: Pam E. Booker, Esq  
John Carter  
Terry Lewis  
Kelley Burke

## **Fifth Order of Business**

**MINUTES OF MEETING  
CITY OF WESTLAKE**

A regular meeting of the City Council of the City of Westlake was held on Monday, August 14, 2017, at 7:00 p.m., at the Westlake Community Center, 4005 Seminole-Pratt Whitney Road, Westlake, Florida.

Present and constituting a quorum were:

Roger Manning	Mayor
Katrina Long Robinson	Vice Mayor
John Stanavitch	City Council Seat 1
Kara Crump	City Council Seat 2
Phillip Everett	City Council Seat 3

Also present were:

Kenneth Cassel	City Manager
Pam E. Booker, Esq.	City Attorney
Nilsa Zacarias	NZ Consultants
Don Hearing	Coutleur & Hearing
John Carter	Minto PBLH, LLC

*The following is a summary of the minutes and actions taken during the August 14, 2017 City of Westlake Council Meeting.*

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mayor Manning called the meeting to order at 7:02 p.m. and Mr. Cassel called the roll.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

The Pledge of Allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Approval of Agenda**

On MOTION by Councilman Everett seconded by Councilman Stanavitch with all in favor the agenda was approved as presented.

**FOURTH ORDER OF BUSINESS**

**Audience Comments on Agenda Items (3)  
Minute Time Limit**

There being none, the next item followed.

**FIFTH ORDER OF BUSINESS**

**Approval of the Minutes of the July 10, 2017 Meeting**

On MOTION by Councilwoman Crump seconded by Councilman Everett with all in favor the minutes of the July 10, 2017 were approved as presented.

**SIXTH ORDER OF BUSINESS**

**Approval of Financial Statements as of June 30, 2017**

On MOTION by Councilman Stanavitch seconded by Vice Mayor Long Robinson with all in favor the financials dated June 30, 2017 were approved.

**FIRST READING OF ORDINANCE**

**SEVENTH ORDER OF BUSINESS**

**Ordinance 2017-4, Public Service Tax**

Mr. Cassel read Ordinance 2017-4 by title only.

On MOTION by Councilman Everett seconded by Councilwoman Crump with all in favor the first reading of Ordinance 2017-4, Public Service Tax, was approved.

**SECOND READING OF ORDINANCE**

**EIGHTH ORDER OF BUSINESS**

**Ordinance 2017-2, Amending the City's Interim Land Development Code for Design Criteria for Signs**

Ms. Zacarias provided the Council with a presentation on Ordinance 2017-2, amending the City's interim land development code design criteria for signs.

Mr. Hearing also highlighted some of the amendments to the current land development code for signs.

Mr. Cassel read Ordinance 2017-2 by title only.

On MOTION by Councilman Stanavitch seconded by Vice Mayor Long Robinson with all in favor the second reading of Ordinance 2017-2, Amending the City's Interim Land Development Code for Design Criteria for Signs, was approved.

**NINTH ORDER OF BUSINESS**

**Ordinance 2017-3, Communications Services Tax**

Mr. Cassel read Ordinance 2017-3 by title only.

On MOTION by Vice Mayor Long Robinson seconded by Councilman Everett with all in favor the second reading of Ordinance 2017-3, Communications Services Tax, was approved.

**TENTH ORDER OF BUSINESS** **City Manager**

Mr. Cassel provided an update on the City’s development.

- Construction has begun on some houses.
- SID has clearance to have water distributed through the system down Town Center Parkway North.
- There is fire service protection available throughout the main part of the City.
- Palm Beach Sheriff’s Office is patrolling often at the request of the City and the major landowner.

**ELEVENTH ORDER OF BUSINESS** **City Attorney**

Ms. Booker reported she has been working with staff on the City’s comprehensive plan. Meetings have been set with local waste management to work on an Interlocal Agreement. The current Interlocal Agreement is good through September of 2018. She is also working with the County on an Interlocal Agreement for traffic maintenance.

**TWELFTH ORDER OF BUSINESS** **Audience Comments on Other Items (3)**  
**Minute Time Limit**

The floor was opened to audience comments:

- Mr. Carter addressed the Council and provided an update on Minto’s development within the City.
  - FPL purchased 4.2 acres for a substation they named the Westlake Substation.
  - FPL also secured 3.5 miles of easement to secure major overhead transmission lines. All electrical distribution within the City will be underground.
  - The launch date for the community will potentially be in October of 2017.

**THIRTEENTH ORDER OF BUSINESS** **Adjournment**

There being no further business, the meeting adjourned at 7:33 p.m.

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Kenneth Cassel  
City Manager

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Roger Manning  
Mayor

## **Sixth Order of Business**

## MEMORANDUM

**TO:** Members of the City Council  
**FROM:** Tiziana Cessna, District Accountant, Alan Baldwin, Accounting Manager  
**CC:** Ken Cassel, City Manager  
**DATE:** August 22, 2017  
**SUBJECT:** July Financial Report

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Please find attached the July 2017 financial report. During your review, please keep in mind that the goal is for revenue to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. An overview of the City is provided below. Should you have any questions or require additional information, please contact me at [Tiziana.Cessna@STServices.com](mailto:Tiziana.Cessna@STServices.com).

### General Fund

- Total Revenue includes 2nd installment per funding agreement with Minto Community LLC. (Developer).
- Total expenditures through July are at approximately 91% of the year-to-date budget.
  - Lease – Building represents lease agreement with Minto for office space and parking.
  - Legal Advertising unfavorable variance due to ads for several public notices.
  - ProfServ-Planning/Zoning/Eng Services are over budget due to permitting work which was higher than expected. Budget will be adjusted for fiscal year 2018.
  - Office Supplies purchase of new office supplies.



## **City of Westlake**



### *Financial Report*

*July 31, 2017*

**Prepared by**



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**City of Westlake**

**Financial Statements**

**(Unaudited)**

**July 31, 2017**

**Balance Sheet**  
July 31, 2017

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>	
Cash - Checking Account	\$ 97,091
Accounts Receivable	44,094
Investments:	
Money Market Account	300,517
<b>TOTAL ASSETS</b>	<b>\$ 441,702</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ 98,076
Other Current Liabilities	26,211
<b>TOTAL LIABILITIES</b>	<b>124,287</b>
<b><u>FUND BALANCES</u></b>	
Unassigned:	317,415
<b>TOTAL FUND BALANCES</b>	<b>\$ 317,415</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 441,702</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2017

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ -	\$ 518	\$ 518
Ad Valorem Taxes	72,000	-	-	-
Ad Valorem Taxes - Discounts	(4,000)	-	-	-
Occupational Licenses	-	-	5,990	5,990
Building Permits	156,000	130,000	217,921	87,921
Building Permits - Surcharge	-	-	850	850
Local Govt .05c Sales Tax	1,000	830	-	(830)
Other Impact Fees	-	-	1,565	1,565
Developer Contribution	1,118,197	782,965	782,965	-
Inspection Fees	-	-	1,410	1,410
<b>TOTAL REVENUES</b>	<b>1,343,197</b>	<b>913,795</b>	<b>1,011,219</b>	<b>97,424</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Legislative</u></b>				
Mayor/Council Stipend	204,000	170,000	170,000	-
FICA Taxes	16,000	13,330	13,005	325
ProfServ-Legislative Expense	18,000	15,000	-	15,000
Council Expenses	10,000	8,330	-	8,330
<b>Total Legislative</b>	<b>248,000</b>	<b>206,660</b>	<b>183,005</b>	<b>23,655</b>
<b><u>Financial and Administrative</u></b>				
Management Services	249,101	207,584	207,584	-
Auditing Services	7,000	7,000	3,085	3,915
Communication - Telephone	3,600	3,000	2,343	657
Postage and Freight	1,500	1,250	247	1,003
Utility - General	4,500	3,750	-	3,750
Lease - Building	-	-	500	(500)
Insurance - General Liability	5,040	5,040	5,000	40
Legal Advertising	4,500	3,750	8,541	(4,791)
General Government	79,360	66,130	12,716	53,414
Misc-Contingency	90,000	75,000	1,224	73,776
Office Supplies	2,500	2,080	11,823	(9,743)
<b>Total Financial and Administrative</b>	<b>447,101</b>	<b>374,584</b>	<b>253,063</b>	<b>121,521</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2017

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<b><u>Legal Counsel</u></b>				
ProfServ-Legal Services	276,000	230,000	243,150	(13,150)
<b>Total Legal Counsel</b>	<b>276,000</b>	<b>230,000</b>	<b>243,150</b>	<b>(13,150)</b>
<b><u>Comprehensive Planning</u></b>				
ProfServ-Planning/Zoning/Eng Services	97,096	80,910	342,614	(261,704)
<b>Total Comprehensive Planning</b>	<b>97,096</b>	<b>80,910</b>	<b>342,614</b>	<b>(261,704)</b>
<b><u>Other Public Safety</u></b>				
Contracts-Sheriff	275,000	229,170	1,656	227,514
<b>Total Other Public Safety</b>	<b>275,000</b>	<b>229,170</b>	<b>1,656</b>	<b>227,514</b>
<b>TOTAL EXPENDITURES</b>	<b>1,343,197</b>	<b>1,121,324</b>	<b>1,023,488</b>	<b>97,836</b>
Excess (deficiency) of revenues Over (under) expenditures	-	(207,529)	(12,269)	195,260
Net change in fund balance	\$ -	\$ (207,529)	\$ (12,269)	\$ 195,260
<b>FUND BALANCE, BEGINNING (OCT 1, 2016)</b>	<b>329,684</b>	<b>329,684</b>	<b>329,684</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 329,684</b>	<b>\$ 122,155</b>	<b>\$ 317,415</b>	

**City of Westlake**

**Supporting Schedules**

**July 31, 2017**

**Cash and Investment Report**

*July 31, 2017*

<b>GENERAL FUND</b>
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<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	BankUnited	Checking Account	n/a	n/a	\$97,091
Money Market Account	BankUnited	MMA	n/a	0.78%	\$300,517
				<b>Total</b>	<b><u><u>\$397,608</u></u></b>



**City of Westlake**

Bank Reconciliation

**Bank Account No.** 0300 Bank United - GF  
**Statement No.** 2017-07  
**Statement Date** 7/31/2017

<b>G/L Balance (LCY)</b>	97,090.58	<b>Statement Balance</b>	168,407.05
<b>G/L Balance</b>	97,090.58	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>		
<b>Subtotal</b>	97,090.58	<b>Subtotal</b>	168,407.05
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	71,316.47
	<hr/>	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	97,090.58	<b>Ending Balance</b>	97,090.58
<b>Difference</b>	0.00		

<b>Posting Date</b>	<b>Document Type</b>	<b>Document No.</b>	<b>Description</b>	<b>Amount</b>	<b>Cleared Amount</b>	<b>Difference</b>
<b>Outstanding Checks</b>						
4/4/2017	Payment	7137	LOXAHATCHEE NAIL & SPA	35.00	0.00	35.00
5/10/2017	Payment	7158	MINTO PBLH, LLC	500.00	0.00	500.00
7/10/2017	Payment	7204	ROGER B MANNING	2,747.50	0.00	2,747.50
7/26/2017	Payment	7212	SEVERN TRENT ENVIRONMENTAL SERVIC	20,804.02	0.00	20,804.02
7/26/2017	Payment	7213	CHEN MOORE & ASSOCIATES, INC.	5,589.50	0.00	5,589.50
7/26/2017	Payment	7214	SOUTHEAST HIGHWAY SIGNS, LLC	68.00	0.00	68.00
7/26/2017	Payment	7215	GREAT WALL	35.00	0.00	35.00
7/31/2017	Payment	7216	LAW OFFICES OF PAM E. BOOKER, ESQ	23,575.00	0.00	23,575.00
7/31/2017	Payment	7217	NOVA ENGINEERING AND	15,115.00	0.00	15,115.00
7/31/2017	Payment	7218	CMG-PB REMITTANCE ADDRESS	700.00	0.00	700.00
7/31/2017	Payment	7219	OFFICE DEPOT	597.45	0.00	597.45
7/31/2017	Payment	7220	MARK L. DUBOIS	1,550.00	0.00	1,550.00
<b>Total Outstanding Checks.....</b>				<b>71,316.47</b>		<b>71,316.47</b>

**City of Westlake**

**Check register**

**July 1 - July 31, 2017**

**CITY OF WESTLAKE**  
**Payment Register by Bank Account**  
 For the Period from 7/1/17 to 7/31/17  
 (Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>BANK UNITED - GF - (ACCT# XXXXX0300)</b>									
Check	7191	07/03/17	Vendor	LAW OFFICES OF PAM E. BOOKER, ESQ	111	LEGAL SERVICES-MAY 2017	ProfServ-Legal Services	001-531023-51401	\$23,575.00
Check	7192	07/03/17	Vendor	T-MOBILE USA, INC.	955763851-6/2017	SERVICES THRU 6/21/17	Communication - Telephone	001-541003-51301	\$222.74
Check	7193	07/03/17	Vendor	NZ CONSULTANTS, INC.	WES-08	SERVICES FOR MAY 2017	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$20,882.50
Check	7194	07/03/17	Vendor	OFFICE DEPOT	936188488001	REFILL INK	Office Supplies	001-551002-51301	\$9.58
Check	7195	07/03/17	Vendor	D. GARY HUTTON	1707-103	WEBSITE MAIN-7/1/17-9/30/17	General Government	001-549109-51301	\$75.00
Check	7196	07/03/17	Vendor	MARK L. DUBOIS	17134	MANTAIN DOCS 6/12/17-6/22/17	General Government	001-549109-51301	\$1,475.00
Check	7197	07/03/17	Vendor	BERGER, TOOMBS, ELAM, GAINES & FRANK	02111014	AUDIT-FY 2016	Auditing Services	001-532002-51301	\$3,085.00
Check	7198	07/03/17	Vendor	MUNICIPAL CODE CORPORATION	00000278	WEBSITE BASE FEATURES	General Government	001-549109-51301	\$3,250.00
Check	7199	07/06/17	Vendor	NANCY BLACK STEWART, P.A.		***Voided Voided****			\$0.00
Check	7200	07/06/17	Vendor	NANCY BLACK STEWART, P.A.	04-2017-STEWART	LEGISLATIVE CONSULTANT 4/17	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	7201	07/10/17	Employee	KARA S. CRUMP	PAYROLL	July 10, 2017 Payroll Posting			\$2,692.92
Check	7202	07/10/17	Employee	PHILLIP D EVERETT	PAYROLL	July 10, 2017 Payroll Posting			\$2,579.85
Check	7203	07/10/17	Employee	KATRINA L. LONG	PAYROLL	July 10, 2017 Payroll Posting			\$2,692.92
Check	7204	07/10/17	Employee	ROGER B MANNING	PAYROLL	July 10, 2017 Payroll Posting			\$2,747.50
Check	7205	07/10/17	Employee	JOHN A. STANAVITCH	PAYROLL	July 10, 2017 Payroll Posting			\$2,797.50
Check	7206	07/10/17	Vendor	NANCY BLACK STEWART, P.A.	06-2017-STEWART	LEGISLATIVE CONSULT-6/2017	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	7206	07/10/17	Vendor	NANCY BLACK STEWART, P.A.	05-2017-STEWART	LEGISLATIVE CONSULT-5/2017	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	7207	07/17/17	Vendor	NOVA ENGINEERING AND	0145437	SERVICES FOR 5/28/17-6/24/17	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$17,560.00
Check	7208	07/17/17	Vendor	CMG-PB REMITTANCE ADDRESS	35857-070117	PUBLIC NOTICE 6-30-17	Legal Advertising	001-548002-51301	\$113.52
Check	7209	07/17/17	Vendor	OFFICE DEPOT	938666288001	TAPE/FLUID/BATTERY/OPENER	Office Supplies	001-551002-51301	\$99.87
Check	7209	07/17/17	Vendor	OFFICE DEPOT	938666289001	NETGEAR PROSAFE	Office Supplies	001-551002-51301	\$17.59
Check	7209	07/17/17	Vendor	OFFICE DEPOT	938665989001	RULER	Office Supplies	001-551002-51301	\$2.09
Check	7209	07/17/17	Vendor	OFFICE DEPOT	940402214001	TABLE,PLASTIC,GRAY	Office Supplies	001-551002-51301	\$226.05
Check	7210	07/17/17	Vendor	PALM BEACH COUNTY	06/30/17-IMPACT	IMPACT FEES-06/2017	Other Current Liabilities	229000	\$3,206.42
Check	7211	07/17/17	Vendor	DBPR/BCAIB	063017-CK-SURCHARGE	4TH QTR-CHECK-SURCHARGE	Building Permits - Surcharge	322100	\$415.98
Check	7212	07/26/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	21768	MANAGEMENT FEES-JULY 2017A	Postage and Freight	001-541006-51301	\$6.90
Check	7212	07/26/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	21768	MANAGEMENT FEES-JULY 2017A	Management Services	001-531093-51301	\$20,758.42
Check	7212	07/26/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	21768	MANAGEMENT FEES-JULY 2017A	Office Supplies	001-551002-51301	\$38.70
Check	7213	07/26/17	Vendor	CHEN MOORE & ASSOCIATES, INC.	0134208	SERVICES 6/1/17-6/30/17	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$5,589.50
Check	7214	07/26/17	Vendor	SOUTHEAST HIGHWAY SIGNS, LLC	7401	24X18 DIGITAL PRINT SIGNS	General Government	001-549109-51301	\$68.00
Check	7215	07/26/17	Vendor	GREAT WALL	032917-GREATWALL	REFUND-FIRE INSPECTION-BTR	Misc-Contingency	001-549900-51301	\$35.00
Check	7216	07/31/17	Vendor	LAW OFFICES OF PAM E. BOOKER, ESQ	112	SERVICES FOR JULY 2017	ProfServ-Legal Services	001-531023-51401	\$23,575.00
Check	7217	07/31/17	Vendor	NOVA ENGINEERING AND	0144137	SERVICES FOR 4/30/17-5/27/17	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$15,115.00
Check	7218	07/31/17	Vendor	CMG-PB REMITTANCE ADDRESS	35857-071417	PUBLIC NOTICE-7/14/17	Legal Advertising	001-548002-51301	\$700.00
Check	7219	07/31/17	Vendor	OFFICE DEPOT	942757649001	8GB FLASH DRIVE,ETHERNET	Office Supplies	001-551002-51301	\$23.69
Check	7219	07/31/17	Vendor	OFFICE DEPOT	942757650001	PAPER 8 1/2 X 11	Office Supplies	001-551002-51301	\$27.18
Check	7219	07/31/17	Vendor	OFFICE DEPOT	943042260001	FILE LATERAL,2DRAW	Office Supplies	001-551002-51301	\$194.98

CITY OF WESTLAKE  
**Payment Register by Bank Account**  
 For the Period from 7/1/17 to 7/31/17  
 (Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
Check	7219	07/31/17	Vendor	OFFICE DEPOT	943042259001	8 GB FLASH DRIVE,ETHERNET	Office Supplies	001-551002-51301	\$23.69
Check	7219	07/31/17	Vendor	OFFICE DEPOT	943037735001	PEN,CLIPBOARD,HOLDER,MOUSE	Office Supplies	001-551002-51301	\$266.04
Check	7219	07/31/17	Vendor	OFFICE DEPOT	942757382001	PEN,CUP,OD BLUE TOP 96B	Office Supplies	001-551002-51301	\$61.87
Check	7220	07/31/17	Vendor	MARK L. DUBOIS	17138	MAINTAIN DOC-7/10/17-7/20/17	General Government	001-549109-51301	\$1,550.00
ACH	DD103	07/12/17	Vendor	FBC'S BUILDING CODE	063017-ACH-SURCH	4TH QTR-ONLINE-SURCHARGE	Building Permits - Surcharge	322100	\$415.98
ACH	DD104	07/21/17	Employee	KATRINA L. LONG	PAYROLL	***Voided Voided****			\$0.00
ACH	DD105	07/21/17	Employee	KATRINA L. LONG	PAYROLL	***Voided Voided****			\$0.00
<b>Account Total</b>									<b>\$162,176.98</b>


<b>Total Amount Paid</b>	<b>\$162,176.98</b>
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Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund Fund - 001	162,176.98
<b>Total</b>	<b>162,176.98</b>

## **Seventh Order of Business**

**MEMORANDUM**

To: Mayor Roger Manning  
City Council Members  
Ken Cassel, City Manager

From: Pam E. Booker, City Attorney 

Date: April 6, 2017

Subject: Discussion Regarding Public Service Tax

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In evaluating the budget, the City Manager proposes looking at the feasibility and desirability by the City Council of imposing a public service tax upon the properties within the boundaries for the City of Westlake. Florida Statutes, §166.231, provides for municipalities to levy 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. The taxes will only be on purchases within the City of Westlake's jurisdictional boundaries. The tax rate cannot exceed 10% of the payments received by the seller of the aforementioned services.

The City is required to provide notice to the Department of Revenue, 120 days prior to the effective date of the tax increase. The City will also be required to provide advance written notice to the service providers. The tax is collected by the seller of the taxable item from the purchaser at the time of payment. The revenue collected from the public service tax is considered general revenue and it may be utilized for any public purpose.

In evaluating the Department of Revenue's data for jurisdictions within Palm Beach County that levy a public service tax, approximately twenty-five of the jurisdictions levy a 10% service tax, about ten jurisdictions do not levy any public service taxes, and approximately nineteen do not levy a tax on water services. A few jurisdictions rates vary from three to nine percent for the public services listed. A copy of the Department of Revenue's data for other communities within Palm Beach County is attached for your reference.

The Conversion and Incorporation Plan contemplated \$15,000.00 in revenue in the 2018 tax year from the electric utility tax, and \$40,000.00 revenue in the 2019 tax year. The City of Westlake would generate approximately \$4,800.00 for the public service tax on water, based upon the existing customer base, minus Seminole Ridge High School, which is exempt. The revenue projections will be higher, given that the tax rate would be applied to additional utility services and the customer base will increase in the 2018 tax year.

The statutory provision provide for several exemptions from the imposition of the tax for the purchase of natural gas or fuel oil by a public or private utility, purchases by the United States Government, the state of Florida, and all counties, school districts and municipalities. The City may exempt from tax the first 500 kilowatt hours of electricity purchased per month for residential use.

Staff recommends that the City levy a 10% 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. If it is the direction of the City Council to levy the public service tax, an ordinance will be brought back for the Council's consideration, providing for proper notice to the Department of Revenue and the service providers. Should you have any questions, or need any additional information, please do not hesitate to call.

## **Public Service Tax**

Sections 166.231-.235, Florida Statutes

### **Summary:**

Municipalities and charter counties 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.<sup>1</sup> The tax is levied only upon purchases within the municipality or within the charter county's unincorporated area and cannot exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, can be taxed on a comparable base at the same rates; however, the tax rate on fuel oil cannot exceed 4 cents per gallon.<sup>2</sup> The tax proceeds are considered general revenue for the municipality or charter county.

### **General Law Amendments:**

There were no general law amendments resulting from the 2016 Regular Legislative Session.

### **Eligibility Requirements:**

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.<sup>3</sup> In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.<sup>4</sup>

### **Administrative Procedures:**

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.<sup>5</sup> At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.<sup>6</sup> A number of tax exemptions are specified in law.<sup>7</sup>

A tax levy is adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1<sup>st</sup>, April 1<sup>st</sup>, July 1<sup>st</sup>, or October 1<sup>st</sup>. The taxing authority must notify the Department of Revenue (DOR) of a tax levy adoption or repeal at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the DOR and specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information.<sup>8</sup>

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1. Section 166.231(1), F.S.

2. Section 166.231(2), F.S.

3. *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

4. *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

5. Section 166.231(7), F.S.

6. Section 166.232, F.S.

7. Section 166.231(3)-(6) and (8), F.S.

8. Section 166.233(2), F.S.



Municipality	County	Public Service Taxed	Tax Rate	Effective Date	Repeal Date	
ATLANTIS	PALM BEACH	ELECTRIC	0.00%			
ATLANTIS	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
ATLANTIS	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
ATLANTIS	PALM BEACH	GAS: MANUFACTURED	0.00%			
ATLANTIS	PALM BEACH	GAS: NATURAL	0.00%			
ATLANTIS	PALM BEACH	WATER	0.00%			
BELLE GLADE	PALM BEACH	ELECTRIC	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	FUEL OIL:KEROSENE	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	GAS: MANUFACTURED	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	GAS: NATURAL	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	WATER	10.00%	8/26/1985		
BOCA RATON	PALM BEACH	ELECTRIC	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	GAS: NATURAL	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	WATER	0.00%			
BOYNTON BEACH	PALM BEACH	ELECTRIC	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	FUEL OIL:KEROSENE	04/gal	1/5/1989		
BOYNTON BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	GAS: NATURAL	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	WATER	0.00%			
BRINY BREEZES	PALM BEACH	ELECTRIC	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	FUEL OIL:KEROSENE	\$ 024/gal	1/1/1998		
BRINY BREEZES	PALM BEACH	GAS: LIQUEFIED PETROLEUM	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	GAS: MANUFACTURED	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	GAS: NATURAL	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	WATER	0.00%			
DELRAY BEACH	PALM BEACH	ELECTRIC	9.70%	4/1/1998	9/30/2008	Exempt first 90 kwh for residential users.
DELRAY BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	FUEL OIL:KEROSENE	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	FUEL OIL:KEROSENE	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$ .04 per gallon	10/1/2008		
DELRAY BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	GAS: MANUFACTURED	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: MANUFACTURED	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	GAS: NATURAL	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: NATURAL	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	WATER	0.00%			
DELRAY BEACH	PALM BEACH	WATER	0.00%			
GLEN RIDGE	PALM BEACH	ELECTRIC	0.00%			
GLEN RIDGE	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
GLEN RIDGE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
GLEN RIDGE	PALM BEACH	GAS: MANUFACTURED	0.00%			
GLEN RIDGE	PALM BEACH	GAS: NATURAL	0.00%			
GLEN RIDGE	PALM BEACH	WATER	0.00%			
GOLF	PALM BEACH	ELECTRIC	0.00%			
GOLF	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
GOLF	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
GOLF	PALM BEACH	GAS: MANUFACTURED	0.00%			
GOLF	PALM BEACH	GAS: NATURAL	0.00%			
GOLF	PALM BEACH	WATER	0.00%			
GOLFOVIEW	PALM BEACH	ELECTRIC	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFOVIEW	PALM BEACH	FUEL OIL:KEROSENE	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFOVIEW	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFOVIEW	PALM BEACH	GAS: MANUFACTURED	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFOVIEW	PALM BEACH	GAS: NATURAL	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter

GOLFVIEW	PALM BEACH	WATER	0.00%			
GREENACRES	PALM BEACH	ELECTRIC	10.00%	10/1/1991		
GREENACRES	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
GREENACRES	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	10/1/1991		
GREENACRES	PALM BEACH	GAS MANUFACTURED	10.00%	10/1/1991		
GREENACRES	PALM BEACH	GAS NATURAL	10.00%	10/1/1991		
GREENACRES	PALM BEACH	WATER	10.00%	10/1/1998		
GULF STREAM	PALM BEACH	ELECTRIC	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
GULF STREAM	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	GAS MANUFACTURED	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	GAS NATURAL	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	WATER	0.00%			
HIGHLAND BEACH	PALM BEACH	ELECTRIC	0.00%			
HIGHLAND BEACH	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
HIGHLAND BEACH	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
HIGHLAND BEACH	PALM BEACH	GAS MANUFACTURED	0.00%			
HIGHLAND BEACH	PALM BEACH	GAS NATURAL	0.00%			
HIGHLAND BEACH	PALM BEACH	WATER	0.00%			
HYPOLUXO	PALM BEACH	ELECTRIC	7.00%	9/28/1982		
HYPOLUXO	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
HYPOLUXO	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
HYPOLUXO	PALM BEACH	GAS MANUFACTURED	0.00%			
HYPOLUXO	PALM BEACH	GAS NATURAL	0.00%			
HYPOLUXO	PALM BEACH	WATER	0.00%			
JUNO BEACH	PALM BEACH	ELECTRIC	8.00%	9/28/1983	3/31/2010	
JUNO BEACH	PALM BEACH	ELECTRIC	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	FUEL OIL/KEROSENE	8.00%	7/9/1986	3/31/2010	
JUNO BEACH	PALM BEACH	FUEL OIL/KEROSENE	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	GAS LIQUEFIED PETROLEUM	8.00%	9/28/1983	3/31/2010	
JUNO BEACH	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	GAS MANUFACTURED	8.00%	9/29/1983		
JUNO BEACH	PALM BEACH	GAS NATURAL	8.00%	9/28/1983	3/31/2010	
JUNO BEACH	PALM BEACH	GAS NATURAL	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	WATER	8.00%	1/1/2010	12/31/2010	Seller's obligation to collect and remit the increased tax rate may n
JUNO BEACH	PALM BEACH	WATER	10.00%	1/1/2011		
JUPITER	PALM BEACH	ELECTRIC	6.00%	8/16/1994		
JUPITER	PALM BEACH	FUEL OIL/KEROSENE	\$ .012/gal	8/16/1994		
JUPITER	PALM BEACH	GAS LIQUEFIED PETROLEUM	6.00%	8/16/1994		
JUPITER	PALM BEACH	GAS MANUFACTURED	6.00%	8/16/1994		
JUPITER	PALM BEACH	GAS NATURAL	6.00%	8/16/1994		
JUPITER	PALM BEACH	WATER				
JUPITER INLET COLONY	PALM BEACH	ELECTRIC	0.00%			
JUPITER INLET COLONY	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
JUPITER INLET COLONY	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
JUPITER INLET COLONY	PALM BEACH	GAS MANUFACTURED	0.00%			
JUPITER INLET COLONY	PALM BEACH	GAS NATURAL	0.00%			
JUPITER INLET COLONY	PALM BEACH	WATER	0.00%			
LAKE CLARKE SHORES	PALM BEACH	ELECTRIC	0.00%			
LAKE CLARKE SHORES	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE CLARKE SHORES	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
LAKE CLARKE SHORES	PALM BEACH	GAS MANUFACTURED	0.00%			
LAKE CLARKE SHORES	PALM BEACH	GAS NATURAL	0.00%			
LAKE CLARKE SHORES	PALM BEACH	WATER	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	ELECTRIC	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	GAS MANUFACTURED	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	GAS NATURAL	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	WATER	0.00%			
LAKE PARK	PALM BEACH	ELECTRIC	10.00%	10/1/1990		
LAKE PARK	PALM BEACH	ELECTRIC	10.00%	10/1/1990		
LAKE PARK	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE PARK	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE PARK	PALM BEACH	GAS LIQUEFIED PETROLEUM	1.00%	10/1/1990	9/30/2009	
LAKE PARK	PALM BEACH	GAS LIQUEFIED PETROLEUM	1.00%	10/1/1990	9/30/2009	
LAKE PARK	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	10/1/2009		Seller's obligation to collect and remit the increased tax rate may n
LAKE PARK	PALM BEACH	GAS MANUFACTURED	1.00%	10/1/1990	9/30/2009	
LAKE PARK	PALM BEACH	GAS MANUFACTURED	10.00%	10/1/2009		Seller's obligation to collect and remit the increased tax rate may n
LAKE PARK	PALM BEACH	GAS NATURAL	1.00%	10/1/1990	9/30/2009	

LAKE PARK	PALM BEACH	GAS: NATURAL	10.00%	10/1/2009		Seller's obligation to collect and remit the increased tax rate may n
LAKE PARK	PALM BEACH	WATER	10.00%	10/1/1990		Agenda Page 27
LAKE PARK	PALM BEACH	WATER	10.00%	10/1/1990		
LAKE WORTH	PALM BEACH	ELECTRIC	0.00%			
LAKE WORTH	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/1987		
LAKE WORTH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
LAKE WORTH	PALM BEACH	GAS: MANUFACTURED	0.00%			
LAKE WORTH	PALM BEACH	GAS: NATURAL	0.00%			
LAKE WORTH	PALM BEACH	WATER	0.00%	1/1/1987		
LANTANA	PALM BEACH	ELECTRIC	10.00%	8/14/1995		
LANTANA	PALM BEACH	FUEL OIL:KEROSENE	10.00%	8/14/1995		
LANTANA	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	8/14/1995		
LANTANA	PALM BEACH	GAS: MANUFACTURED	10.00%	8/14/1995		
LANTANA	PALM BEACH	GAS: NATURAL	10.00%	8/14/1995		
LANTANA	PALM BEACH	WATER	10.00%	8/14/1995		
LOXAHATCHEE GROVE	PALM BEACH	ELECTRIC	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
LOXAHATCHEE GROVE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
LOXAHATCHEE GROVE	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
LOXAHATCHEE GROVE	PALM BEACH	GAS: NATURAL	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
MANALAPAN	PALM BEACH	ELECTRIC	10.00%			
MANALAPAN	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
MANALAPAN	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%			
MANALAPAN	PALM BEACH	GAS: MANUFACTURED	0.00%			
MANALAPAN	PALM BEACH	GAS: NATURAL	10.00%			
MANALAPAN	PALM BEACH	WATER	0.00%			
MANGONIA PARK	PALM BEACH	ELECTRIC	10.00%	9/2/1980		
MANGONIA PARK	PALM BEACH	FUEL OIL:KEROSENE	0.00%	9/2/1980		
MANGONIA PARK	PALM BEACH	GAS: LIQUEFIED PETROLEUM	See comments	9/2/1980	3/31/2001	10% 1st \$200/thereafter 2%
MANGONIA PARK	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	4/1/2001		
MANGONIA PARK	PALM BEACH	GAS: MANUFACTURED	See comments	9/2/1980	3/31/2001	10% 1st \$200/thereafter 2%
MANGONIA PARK	PALM BEACH	GAS: MANUFACTURED	10.00%	4/1/2001		
MANGONIA PARK	PALM BEACH	GAS: NATURAL	See comments	9/2/1980	3/31/2001	10% 1st \$200/thereafter 2%
MANGONIA PARK	PALM BEACH	GAS: NATURAL	10.00%	4/1/2001		
MANGONIA PARK	PALM BEACH	WATER	10.00%	9/2/1980		
NORTH PALM BEACH	PALM BEACH	ELECTRIC	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	ELECTRIC	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$ .02/gal	9/23/1993		
NORTH PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	GAS: MANUFACTURED	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	GAS: NATURAL	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	WATER	10.00%	4/1/2004		
OCEAN RIDGE	PALM BEACH	ELECTRIC	8.50%	9/6/1988	12/31/2008	
OCEAN RIDGE	PALM BEACH	ELECTRIC	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	GAS: NATURAL	8.50%	9/6/1988	12/31/2008	
OCEAN RIDGE	PALM BEACH	GAS: NATURAL	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	WATER	8.50%	9/11/1990	12/31/2008	
OCEAN RIDGE	PALM BEACH	WATER	10.00%	1/1/2009		
PAHOKEE	PALM BEACH	ELECTRIC	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	GAS: NATURAL	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	WATER		1/1/1965		S/A
PALM BEACH	PALM BEACH	ELECTRIC	10.00%			
PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	4.00%			
PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%			
PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%			
PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%			
PALM BEACH	PALM BEACH	WATER	10.00%			
PALM BEACH COUNTY	PALM BEACH	ELECTRIC	See comments			10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	FUEL OIL:KEROSENE	0.00%			

PALM BEACH COUNTY	PALM BEACH	GAS: LIQUEFIED PETROLEUM	See comments		10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	GAS: MANUFACTURED	See comments		10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	GAS: NATURAL	See comments		10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	WATER	0.00%		
PALM BEACH GARDENS	PALM BEACH	ELECTRIC	0.00%		
PALM BEACH GARDENS	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
PALM BEACH GARDENS	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%		
PALM BEACH GARDENS	PALM BEACH	GAS: MANUFACTURED	0.00%		
PALM BEACH GARDENS	PALM BEACH	GAS: NATURAL	0.00%		
PALM BEACH GARDENS	PALM BEACH	WATER	0.00%		
PALM BEACH SHORES	PALM BEACH	ELECTRIC	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	GAS: MANUFACTURED	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	GAS: NATURAL	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	WATER	10.00%	4/1/2017	
PALM SPRINGS	PALM BEACH	ELECTRIC	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	FUEL OIL:KEROSENE	\$ 04/gal	8/26/1993	
PALM SPRINGS	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	GAS: MANUFACTURED	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	GAS: NATURAL	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	WATER	10.00%	8/26/1993	
RIVIERA BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	FUEL OIL:KEROSENE	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	WATER	10.00%	9/1/1989	
ROYAL PALM BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
ROYAL PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	WATER	10.00%	10/1/1987	
SOUTH BAY	PALM BEACH	ELECTRIC	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
SOUTH BAY	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	GAS: MANUFACTURED	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	GAS: NATURAL	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	WATER	0.00%		
SOUTH PALM BEACH	PALM BEACH	ELECTRIC	5.00%	4/1/1998	12/31/2002
SOUTH PALM BEACH	PALM BEACH	ELECTRIC	10.00%	1/1/2003	
SOUTH PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$ 04/gal	8/22/1995	
SOUTH PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	5.00%	4/1/1998	
SOUTH PALM BEACH	PALM BEACH	GAS: MANUFACTURED	5.00%	4/1/1998	
SOUTH PALM BEACH	PALM BEACH	GAS: NATURAL	5.00%	4/1/1998	
SOUTH PALM BEACH	PALM BEACH	WATER	5.00%	4/1/1998	
TEQUESTA	PALM BEACH	ELECTRIC	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	FUEL OIL:KEROSENE	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	GAS: LIQUEFIED PETROLEUM	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	GAS: MANUFACTURED	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	GAS: NATURAL	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	WATER	9.00%	9/1/1994	6/30/2016
TEQUESTA	PALM BEACH	WATER	6.00%	7/1/2016	
WELLINGTON	PALM BEACH	ELECTRIC	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
WELLINGTON	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	GAS: MANUFACTURED	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	GAS: NATURAL	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	WATER	0.00%		
WEST PALM BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$ 04/gal	10/1/1984	
WEST PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	WATER	10.00%	10/1/1984	

August 14, 2017 1<sup>st</sup> ReadingSeptember 11, 2017 2<sup>nd</sup> Reading**ORDINANCE NO. 2017-4**

**AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ESTABLISHING A PUBLIC SERVICE TAX ON ALL SALES OF ELECTRICITY, METERED NATURAL GAS, LIQUEFIED PETROEUM GAS EITHER METERED OR BOTTLED GAS, MANUFACTURED GAS EITHER METERED OR BOTTLED AND WATER WITHIN THE CITY OF WESTLAKE, WHICH SHALL BECOME PART OF THE CODE OF ORDINANCES, ENTITLED "PUBLIC SERVICES TAX", PROVIDING FOR CODIFICATION, PROVIDING FOR A CONFLICTS CLAUSE, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.**

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**WHEREAS**, in accordance with Florida Statutes, Chapter 166, Section 166.231, the City of Westlake is authorized to levy and impose a Public Services Tax; and

**WHEREAS**, the City of Westlake, as a newly incorporated municipality does not currently have a public services tax in place, however, consistent with the provisions of Florida Statutes, Chapter 166, the City of Westlake desires to create, implement and levy a public services tax on purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services in the City of Westlake; and

**WHEREAS**, in accordance with Florida Statutes, the City of Westlake hereby imposes and levies a public services tax as provided for in Section 166.231, et seq., at the rate of 10.00%; and

**WHEREAS**, the City of Westlake elects to impose and levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services, within the jurisdictional limits of the City, in accordance with the Florida Statutes; and

**WHEREAS**, the City desires to increase the public services tax rate from zero percent to ten (10%) on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services; and

**WHEREAS**, it is the intent of the City of Westlake to impose and levy a public services tax rate of ten (10%) percent on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services; and

**WHEREAS**, the sellers of the utility services listed herein are required to collect and remit payments to the City of Westlake, on a monthly basis, the tax collected during the previous month.

**NOW THEREFORE**, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, AS FOLLOWS:

**Section 1.**     Public Services Tax:   The City of Westlake hereby adopts and levies a Public Services Tax, as provided for in Florida Statutes, §166.231, et. Seq., at the rate of 10.00% on the sale of electricity, metered natural gas, liquefied petroleum gas either metered or bottled,

manufactured gas either metered or bottled, and water services. The seller of the aforementioned services shall add the public services tax to the bill and remit payments to the City on a monthly basis.

**Section 2.** Collection and Remittance: It shall be the duty of every seller of electricity, metered natural gas, liquefied petroleum gas wither metered or bottled, manufactured gas either metered or bottled, and water services within the corporate limits of the City of Westlake to collect from the purchase thereof for the use of the City, the tax hereby levied at the time of collecting the selling price, and to report and pay over on or before the last day of each calendar month to the City of Westlake, all such taxes levied and collected during the preceding calendar month. It shall be unlawful for any seller to collect for any utility service without at the same time collecting the tax hereby levied unless such seller shall elect to assumer and pay such tax without collecting the same from the purchaser. Any seller failing to collect such tax at the time of collecting or such utility service where the seller has not elected to assume and pay such tax shall be liable to the City for the amount of such tax; provided, however, that the seller shall not be liable for the payment of tax upon uncollected bills.

**Section 3.** Exemptions: Purchases made by the United States Government, this state and all counties, school districts, and municipalities of the state exempted by law or court order are exempt from the tax authorized by this ordinance. Purchases by any recognized church in this state for use exclusively for church purposes is exempt from this tax.

**Section 4.** Codification and Conflicts: The City Council specifically authorizes codification and incorporation of this ordinance into the Code of Ordinance for the City of Westlake. Should any ordinance be in conflict with the provisions contained herein, the same is hereby repealed by adoption of this ordinance.

**Section 5:** Severability: Should the provisions of this ordinance be declared to be severable and if any section, sentence, clause or phrase of this ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this ordinance but they shall remain in effect, it being the legislative intent that this ordinance shall remain notwithstanding the invalidity of any part.

**Section 6.** Effective Date: This ordinance shall be effective on January 1, 2018.

**PASSED** this \_\_\_\_\_ day of August 14, 2017, on first reading.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of September 11, 2017, on second reading.

\_\_\_\_\_  
 City of Westlake  
 Roger Manning, Mayor

\_\_\_\_\_  
 Sandra DeMarco, City Clerk

\_\_\_\_\_  
 Pam E. Booker, City Attorney

## **Eighth Order of Business**





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# City of Westlake

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Proposed Budget for  
Fiscal Year 2017-2018



SEPTEMBER 6, 2017



# Budget Message

## City of Westlake, Florida



September 6, 2017

Honorable Mayor and City Council

I am pleased to submit the first budget message for the City of Westlake. The City has made significant progress over the past fourteen months in meeting all the necessary time lines and securing the appropriate revenue sources. This success is due to the coordinated teamwork between you the City Council, the City attorney, City Planner, City Engineer, City Clerk, Building department and the City Manager's office and staff.

The initial budget council approved last year was based on projections found in the conversion and incorporation plan that was approved by the electorate in June of 2016. The City has been operating under the approved budget and the associated millage rate. However, due to the timing of the incorporation the City did not collect any taxes in the current fiscal year. The City will collect taxes in FY 2017-18 based on the taxable value of the properties in 2017 to fund the operations of the City in FY 2017-18.

You will note some significant changes in some line items from the initial operating budget. These increases are directly related to the current growth and projected growth within the City over the next year. The total proposed budget expenditures for FY 2017-18 is \$1,883,976. The City's budget consist solely of what is termed the General fund. This fund is for the operation of the general government as well as infrastructure operation and maintenance.

The proposed millage rate is set at 5.125% per \$1,000 of property value. For example, a property with a value of \$300,000 would pay approximately \$1,538.00 per year to the City for services. With current property valuation within the City this millage rate is projected to provide \$140,304 of revenue with the balance coming from the agreement from the major landowner to cover the gap between the revenue and projected expenses as provided for within the conversion and incorporation plan. We must remember that the majority of the land within the City limits is still agricultural and as such does not generate significant revenue. As the City continues to develop with residential and commercial properties the tax base will change dramatically.

# Budget Message

It is important to remind everyone, of the unique situation relating to the City Charter and the relationship between the City and the Seminole Improvement District (SID). Both entities are independent units of government, and as such have specific authorities. However, the City Charter prohibits the City from engaging in or providing any service that the Seminole Improvement District is authorized by its enabling legislation. Therefore, the City and Seminole Improvement District are in the process of entering into an interlocal agreement to clarify the relationship between the two entities.

In broad terms, the City will provide Comprehensive Planning, Planning & Zoning, Building Department, Land Development Regulations, and Code compliance. SID will provide the operations and maintenance of infrastructure (water, wastewater, reuse, stormwater, rights of way) for SID and City owned assets within the City limits.

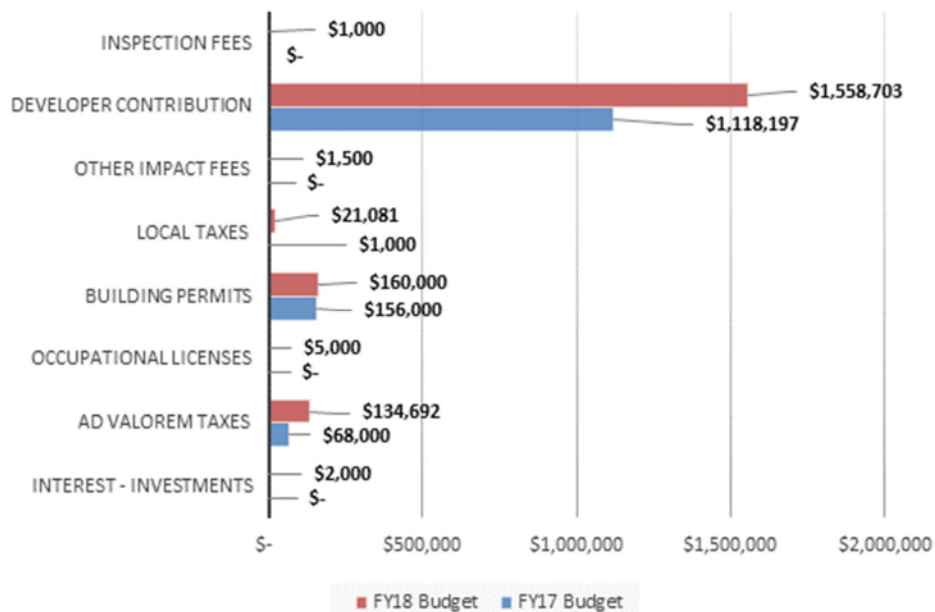
The current development within the City limits is only about 10% of the total land area and is limited to north central region along Seminole Pratt Whitney Road. The balance of the land is still being used for agricultural operations and will for some time into the future.

Since the City Charter prohibits any city employees, all services are on a contract basis. Under these conditions the budget lines are different from most municipal budgets. Beyond the City provided services listed above the city through the interlocal agreement will fund SID for services rendered on city assets.

The following charts and graphs will provide a better picture of the revenues and expense categories for the FY 17-18 budget.

## Comparison of FY17 versus FY18

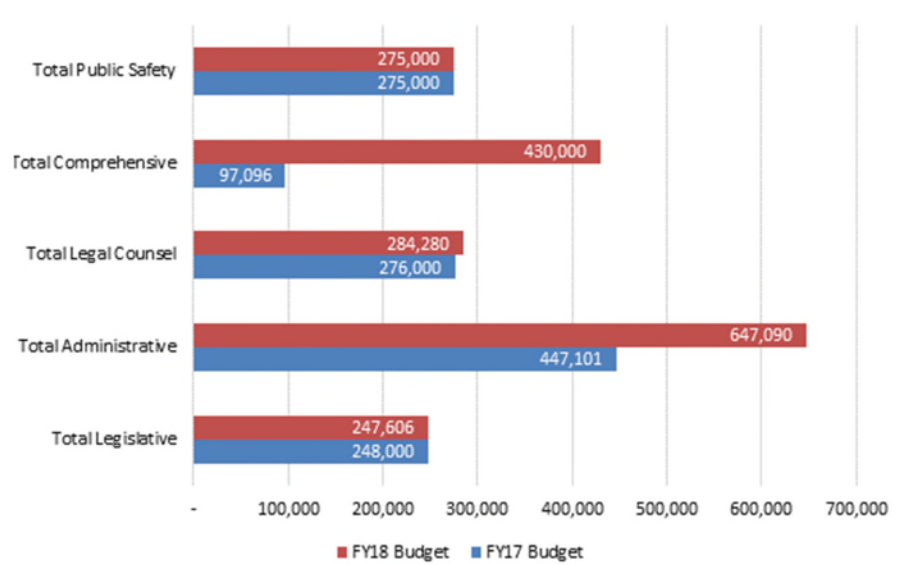
### Revenue by Type



# Budget Message

## Comparison of FY17 versus FY18 (continued)

### Expenditures by Department



# CITY OF WESTLAKE



## ***Annual Operating Budget*** **Fiscal Year 2018**

Version 1 - Approved Tentative Budget:  
(Approved on 7/10/17)

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## **CITY OF WESTLAKE**

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### Public Officials

#### **Mayor**

*Roger Manning*

#### **Vice Mayor**

*Katrina Long Robinson*

#### **Councilmann**

*Philip Everett*

#### **Councilman**

*John Stanavitch*

#### **Councilwoman**

*Kara Crump*

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### 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
<b>FY2017 Budget</b>		<b>\$ 1,343,197</b>	<b>\$ 1,343,197</b>	
<b>Increases (+)</b>				
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
<b>Subtotal</b>		<b>552,173</b>	<b>541,371</b>	

## Budget Comparison - General Fund

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(Compares FY2017 budget versus FY2018)

#	Budget Item	Expenditures	Revenue	Notes
<b>Decreases (-)</b>				
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
	<b>Subtotal</b>	<b>(11,394)</b>	<b>(592)</b>	
Total Budget Adjustments		540,779	540,779	
<b>FY2018 Budget</b>		<b>\$ 1,883,976</b>	<b>\$ 1,883,976</b>	
% 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
<b>REVENUES</b>						
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
<b>TOTAL REVENUES</b>	<b>538,094</b>	<b>1,343,197</b>	<b>900,875</b>	<b>435,326</b>	<b>1,336,201</b>	<b>1,883,976</b>
<b>EXPENDITURES</b>						
<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
<b>Total Legislative</b>	<b>54,902</b>	<b>248,000</b>	<b>128,104</b>	<b>219,606</b>	<b>347,710</b>	<b>247,606</b>
<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
<b>Total Administrative</b>	<b>72,718</b>	<b>447,101</b>	<b>167,150</b>	<b>282,094</b>	<b>449,244</b>	<b>647,090</b>
<i>Legal Counsel</i>						
ProfServ-Legal Services	69,213	276,000	161,000	115,000	276,000	284,280
<b>Total Legal Counsel</b>	<b>69,213</b>	<b>276,000</b>	<b>161,000</b>	<b>115,000</b>	<b>276,000</b>	<b>284,280</b>
<i>Comprehensive</i>						
ProfServ-Planning/Zoning/Eng Services	11,577	97,096	206,200	147,286	353,485	430,000
<b>Total Comprehensive</b>	<b>11,577</b>	<b>97,096</b>	<b>206,200</b>	<b>147,286</b>	<b>353,485</b>	<b>430,000</b>
<i>Public Safety</i>						
Law Enforcement (PBCSO)	-	275,000	736	764	1,500	275,000
<b>Total Public Safety</b>	<b>-</b>	<b>275,000</b>	<b>736</b>	<b>764</b>	<b>1,500</b>	<b>275,000</b>
<b>TOTAL EXPENDITURES</b>	<b>208,410</b>	<b>1,343,197</b>	<b>663,189</b>	<b>764,749</b>	<b>1,427,939</b>	<b>1,883,976</b>
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)	-
<b>FUND BALANCE, BEGINNING</b>	<b>-</b>	<b>329,684</b>	<b>329,684</b>	<b>-</b>	<b>329,684</b>	<b>237,946</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 329,684</b>	<b>\$ 329,684</b>	<b>\$ 567,370</b>	<b>\$ (329,423)</b>	<b>\$ 237,946</b>	<b>\$ 237,946</b>

## Detailed Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	BUDGET FY 2017	THRU APR-2017	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
<b>REVENUES</b>						
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 Communication 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
<b>TOTAL REVENUES</b>	<b>538,094</b>	<b>1,343,197</b>	<b>900,875</b>	<b>435,326</b>	<b>1,336,201</b>	<b>1,883,976</b>
<b>EXPENDITURES</b>						
<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
<b>Total Legislative</b>	<b>54,902</b>	<b>248,000</b>	<b>128,104</b>	<b>219,606</b>	<b>347,710</b>	<b>247,606</b>
<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
<b>Total Administrative</b>	<b>72,718</b>	<b>447,101</b>	<b>167,150</b>	<b>282,094</b>	<b>449,244</b>	<b>647,090</b>
<i>Legal Counsel</i>						
ProfServ-Legal Services	69,213	276,000	161,000	115,000	276,000	284,280
<b>Total Legal Counsel</b>	<b>69,213</b>	<b>276,000</b>	<b>161,000</b>	<b>115,000</b>	<b>276,000</b>	<b>284,280</b>

## 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
<b>Comprehensive</b>						
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
<b>Total Comprehensive</b>	<b>11,577</b>	<b>97,096</b>	<b>206,200</b>	<b>147,286</b>	<b>353,485</b>	<b>430,000</b>
<b>Other Public Safety</b>						
Contracts-Sheriff	-	275,000	736	764	1,500	275,000
<b>Total Other Public Safety</b>	<b>-</b>	<b>275,000</b>	<b>736</b>	<b>764</b>	<b>1,500</b>	<b>275,000</b>
<b>TOTAL EXPENDITURES</b>	<b>208,410</b>	<b>1,343,197</b>	<b>663,189</b>	<b>764,749</b>	<b>1,427,939</b>	<b>1,883,976</b>
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)	-
<b>FUND BALANCE, BEGINNING</b>	<b>-</b>	<b>329,684</b>	<b>329,684</b>	<b>-</b>	<b>329,684</b>	<b>237,946</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 329,684</b>	<b>\$ 329,684</b>	<b>\$ 567,370</b>	<b>\$ (329,423)</b>	<b>\$ 237,946</b>	<b>\$ 237,946</b>

## Budget Narratives – General Fund

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<b>Revenue</b>
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### **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 1<sup>st</sup> 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

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### 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.

##### **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.

#### *Expenditures – Administrative*

##### **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

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### *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

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

**8A.**



September 11, 2017

**RESOLUTION 2017-11**

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING THE PROPOSED AD VALOREM MILLAGE RATE TO BE LEVIED FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2017, ENDING ON SEPTEMBER 30, 2018.

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WHEREAS, pursuant to applicable provisions of law, the City of Westlake has computed a proposed millage rate and prepared a tentative budget for the fiscal year beginning October 1, 2017 and ending on September 30, 2018; and

WHEREAS, a "Notice of Proposed Millage Rate and Tentative Budget Hearings" advising the public that a public hearing on the proposed millage rate and tentative budget would be held on September 11, 2017, at 7:00 pm in the Westlake Community Center, located at 4005 Seminole Pratt Whitney Road, in Westlake, Florida, has been published as required by Florida Statute 200.065; and

WHEREAS, said public hearing has been held as stated above and comments from the public concerning said proposed millage rate and tentative budget have been heard and considered; and

WHEREAS, the gross taxable value for operation purposed not exempt from taxation within Palm Beach County, has been certified by the Palm Beach County Appraiser to the City of Westlake is **\$27,376,401.00**; and

WHEREAS, it is the desire of the City Council for the City of Westlake to adopt a Proposed millage rate for the fiscal year beginning October 1, 2017 and ending on September 30, 2018;

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

Section 1: That the proposed ad valorem millage rate of \$1,000.00 of assessed value for real and personal property value as established by the Palm Beach County Property Appraiser for the October 1, 2017 to September 30, 2018, fiscal year is hereby set at **5.125** mills.

Section 2: The operating millage rate for the fiscal year 2017/2018 is set at 5.125 mills, which is 0 (%) of the "rolled-back rate" of 0. As this is the first year for the City of Westlake to levy taxes, there is no "rolled-back rate" calculation for the initial tax levy year. A "rolled-back rate" will be calculated for the next fiscal year.

Section 3: The City of Westlake is a newly incorporated city and does not have voted debt for fiscal year 2017/2018.

Section 4: That a public hearing to adopt a final millage rate and budget shall be held on September 25, 2017, in accordance with Section 200.065, of the Florida Statutes.

Section 5: That this resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED by City Council for the City of Westlake, on this \_\_\_\_\_ day of September 2017.

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Roger Manning, Mayor  
City of Westlake

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Sandra Demarco, City Clerk

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Approved as to Form and Sufficiency  
Pam E. Booker, City Attorney

**8B.**

September 11, 2017

## **RESOLUTION 2017-12**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTLAKE, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE CITY OF WESTLAKE, FLORIDA, AND MAKING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2017, AND ENDING ON SEPTEMBER 30, 2018.

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WHEREAS, in accordance with applicable provision of the law, the City Council for the City of Westlake has prepared a tentative budget for the City of Westlake for the fiscal period beginning on October 1, 2017 and ending on September 30, 2018, and determined the amount of available funds on hand, the estimated revenues, and appropriated amounts for the support of various operations of the City for the fiscal period; and

WHEREAS, a "Notice of Proposed Tax Increase" advising the public that the public hearing on the proposed millage rate and the tentative budget would be held on September 11, 2017, at 7:00 pm, at the Westlake Community Center, located at 4005 Seminole Pratt Whitney Road, Westlake, Florida 33470, has been published as required by Florida Statute 200.065; and

WHEREAS, said public hearing has been held as stated above and comments from the public concerning said proposed millage rates and tentative budget have been heard and considered; and

WHEREAS, as set forth during the tentative budget hearing the City Council acknowledges that said tentative budgets reflect the total revenue and expenditure estimates for the fiscal year beginning on October 1, 2017 and ending September 30, 2018 for all funds and

WHEREAS, it is the desire of the City Council for the City of Westlake, to adopt a tentative budget for the fiscal year beginning October 1, 2017 and ending on September 30, 2018;

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

SECTION 1. There is hereby approved and adopted the tentative budget for the City of Westlake, Florida, as reflected in Exhibit "A", which is attached hereto and made a part hereof, for the fiscal period beginning on October 1, 2017 and ending on September 30, 2018.

SECTION 2. There is hereby appropriated for the funds of the City of Westlake, Florida, the sum of \$1,883,976 as the appropriation for the fiscal year, October 1, 2017 through September 30, 2018.

SECTION 3. That the adopted tentative operation budget for Fiscal Year 2018 established limitations on expenditures/expenses by fund total. Said limitation meaning that the total sum allocated to each fund for total expenditures/expenses may not be increased without specific authorization by a duly enacted resolution effecting such amendment or transfer.

SECTION 4. That during the course of the 2018 fiscal year the City Council may transfer budgeted amounts from one fund or project to another fund or project and otherwise amend the budget by resolution, in accordance with laws of this state and the City Charter.

SECTION 5. This resolution shall become effective immediately upon its adoption.

PASSED AND APPROVED BY the City Council for the City of Westlake, Florida, this \_\_\_\_\_ day of September 2017.

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Roger Manning, Mayor  
City of Westlake, Florida

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Sandra Demarco, City Clerk

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Approved as to Form  
Pam E. Booker, City Attorney