

CITY OF WESTLAKE



Annual Operating Budget **Fiscal Year 2020**

Tentative Approved Budget
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CITY OF WESTLAKE

Public Officials

Mayor

Roger Manning

Vice Mayor

Katrina Long Robinson

Councilmann

Philip Everett

Councilman

John Stanavitch

Councilwoman

Kara Crump

Administrative Staff

Ken Cassel, City Manager

Pam Booker, Attorney

Inframark Infrastructure Management Services, Financial Services

FY2020 Summary Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUL-2019	PROJECTED AUG - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 1,294	\$ 970	\$ 2,000	\$ 1,224	\$ 230	\$ 1,454	\$ -
Ad Valorem Taxes (5.125 millage)	-	140,208	248,894	229,541	19,353	248,894	557,948
Ad Valorem Taxes - Discounts	-	(5,463)	(9,994)	(7,573)	(194)	(7,767)	(22,318)
Other Taxes	-	31,155	123,200	46,822	14,401	61,223	162,301
Building/Engineering/Planning & Zoning	230,173	1,095,289	925,000	760,091	152,018	912,109	1,142,500
Other Licenses, Permits & Fees	12,412	91,479	45,500	157,632	30,414	188,046	308,000
Developer Contribution	1,117,965	1,019,568	1,806,400	950,000	240,025	1,190,025	1,958,269
TOTAL REVENUES	1,361,844	2,373,206	3,141,000	2,137,737	456,247	2,593,984	4,106,700
EXPENDITURES							
Total Legislative	219,606	235,606	263,600	186,475	37,295	223,770	325,100
Total City Manager	-	-	-	-	-	-	354,600
Total City Clerk	-	-	-	-	-	-	149,200
Total Finance	-	-	-	-	-	-	96,100
Total General & Administrative	790,858	537,053	861,100	645,639	136,057	781,696	642,100
Total Legal Counsel	296,300	291,387	356,300	307,955	61,591	369,546	404,600
Total Comprehensive Planning	-	1,000,276	925,000	952,159	190,432	1,142,591	1,142,500
Total Maintenance	-	-	50,000	-	-	-	-
Total Law Enforcement	6,820	36,199	550,000	60,394	12,079	72,473	677,000
Total Community Services	-	-	-	-	-	-	164,500
Total Capital Expenditures & Projects	-	-	-	-	-	-	6,000
Total Road and Street Facilities	-	-	10,000	3,257	651	3,908	45,000
Total Special Events	-	-	75,000	-	-	-	-
TOTAL EXPENDITURES	1,313,584	2,100,521	3,091,000	2,155,879	438,105	2,593,984	4,006,700
Total Reserves	-	-	50,000	-	-	-	100,000
TOTAL EXPENDITURES & RESERVES	1,313,584	2,100,521	3,141,000	2,155,879	438,105	2,593,984	4,106,700
Excess (deficiency) of revenues over (under) expenditures	48,260	272,685	-	(18,142)	18,142	-	-
FUND BALANCE, BEGINNING	329,684	377,944	-	650,629	632,487	650,629	650,629
FUND BALANCE, ENDING	\$ 377,944	\$ 650,629	\$ -	\$ 632,487	\$ 650,629	\$ 650,629	\$ 650,629

FY2020 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	AUG -	PROJECTED	BUDGET
			FY 2019	JUL-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 1,294	\$ 961	\$ 2,000	\$ 1,151	230	\$ 1,381	\$ -
Ad Valorem Taxes	-	140,208	248,894	229,541	19,353	248,894	557,948
Ad Valorem Taxes - Discounts	-	(5,463)	(9,994)	(7,573)	(194)	(7,767)	(22,318)
Local Option Fuel Tax	-	85	100	42	8	50	100
Local Discretionary Sales Tax	-	-	800	-	-	-	-
FPL Franchise Fee	-	16,538	33,300	69,066	13,813	82,879	138,100
Public Service Tax-Electricity	-	5,578	18,000	21,985	8,000	29,985	50,000
Public Service Tax-Water	-	13,874	76,800	4,603	2,397	7,000	69,400
Public Service Tax-Gas	-	-	-	5,215	1,000	6,215	10,400
Communications Service Tax	-	11,618	27,100	14,977	2,995	17,972	30,000
Occupational Licenses	7,575	5,910	5,000	4,422	884	5,306	5,300
Building Permits	230,173	665,690	600,000	506,955	101,391	608,346	725,400
Reinspection Fees	-	-	-	-	-	-	10,000
Building Permits-Surcharge	821	1,666	-	1,103	300	1,403	1,800
Other Building Permit Fees	-	-	-	12,600	3,150	15,750	15,000
Building Permits-Admin Fee	-	52,370	-	48,029	8,000	56,029	57,100
Engineering Permits	-	314,204	75,000	193,132	38,626	231,758	175,400
Planning/Zoning Permits	-	115,395	250,000	60,004	12,001	72,005	241,700
Other Licenses, Fees and Permits	-	4,143	4,700	4,700	940	5,640	4,100
Municipal Revenue Sharing	-	-	1	-	-	-	1
Local Govt Half Cent Sales Tax	-	-	400	-	-	-	2,400
Recording Fees	-	93	-	-	-	-	-
Administrative Fees	-	33	-	-	-	-	-
Garbage/Solid Waste Revenue	-	-	-	-	-	-	76,600
Penalties	-	-	-	60	-	60	-
Admin Fees	-	1,773	-	5,382	1,076	6,458	-
Other Operating Revenues	-	-	-	500	-	500	-
Judgements and Fines	-	53	-	45	-	45	-
Interest-Tax Collector	-	9	-	73	-	73	-
Other Impact Fees	2,456	-	1,500	-	-	-	-
Developer Contribution	1,117,965	1,019,568	1,806,400	950,000	240,025	1,190,025	1,958,269
Lien Search Fees	-	333	-	475	-	475	-
Inspection Fees	1,560	8,600	1,000	11,250	2,250	13,500	-
TOTAL REVENUES	1,361,844	2,373,239	3,141,000	2,137,737	456,247	2,593,984	4,106,700
EXPENDITURES							
<i>Legislative</i>							
Mayor/Council Stipend	204,000	204,000	204,000	170,000	34,000	204,000	210,100
FICA Taxes	15,606	15,606	15,600	13,005	2,601	15,606	16,100
ProfServ-Legislative Expense	-	16,000	24,000	-	-	-	-
Public Officials Insurance	-	-	-	-	-	-	3,900
Misc-Event Expense	-	-	-	-	-	-	75,000
Council Expenses	-	-	20,000	3,470	694	4,164	20,000
Total Legislative	219,606	235,606	263,600	186,475	37,295	223,770	325,100

FY2020 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	AUG -	PROJECTED	BUDGET
			FY 2019	JUL-2019	SEP-2019	FY 2019	FY 2020
City Manager							
Contracts-City Manager	-	-	-	-	-	-	254,600
ProfServ-Compliance Service	-	-	-	-	-	-	50,000
Misc-Public Relations	-	-	-	-	-	-	50,000
Total City Manager	-	-	-	-	-	-	354,600
City Clerk							
Contracts-City Clerk	-	-	-	-	-	-	125,100
Legal Advertising	-	-	-	-	-	-	24,100
Total City Clerk	-	-	-	-	-	-	149,200
Finance							
Auditing Services	-	-	-	-	-	-	3,400
Contracts-Finance	-	-	-	-	-	-	92,700
Total Finance	-	-	-	-	-	-	96,100
General & Administrative							
ProfServ-Information Technology	-	-	148,000	170,018	32,400	202,418	165,600
ProfServ-Consultants	-	18,825	40,000	12,025	2,405	14,430	88,800
Management Services	249,101	350,149	410,000	345,623	69,125	414,748	-
ProfServ-Web Site Maintenance	-	5,025	6,100	5,170	1,034	6,204	18,200
ProfServ-Planning/Zoning Eng.Services	475,949	-	-	-	-	-	-
Auditing Services	3,085	3,085	7,000	3,225	-	3,225	-
Contracts-Admin. Service	-	-	-	-	-	-	158,700
Communication - Telephone	2,789	3,720	7,500	15,667	2,405	18,072	-
Postage and Freight	415	1,416	1,500	674	135	809	1,400
Telephone, Cable and Internet Service	-	-	-	-	-	-	23,100
Lease - Building	500	500	500	500	-	500	500
Lease - Copier	-	-	-	-	-	-	36,800
Liability/Property Insurance	5,000	6,000	16,500	7,120	-	7,120	-
Insurance(Liab,Auto,Property)	-	-	-	-	-	-	4,000
Printing	-	100	1,000	1,560	312	1,872	14,300
Legal Advertising	11,884	33,718	12,000	12,684	2,537	15,221	-
Miscellaneous Services	2,452	-	-	460	-	460	-
Misc-Bank Charges	52	-	-	-	-	-	-
General Government	28,219	50,097	100,000	39,899	7,980	47,879	47,900
Misc. Late Fees	-	-	-	348	-	348	-
Misc-Contingency	1,858	51,732	90,000	19,669	6,970	26,639	22,000
Office Supplies	9,554	7,365	5,000	7,120	9,980	17,100	17,100
Cleaning Services	-	-	-	-	-	-	38,400
Dues, Licenses, Subscriptions	-	5,321	10,000	3,877	775	4,652	5,300
Cap Outlay - Computers	-	-	6,000	-	-	-	-
Total General & Administrative	790,858	537,053	861,100	645,639	136,057	781,696	642,100
Legal Counsel							
ProfServ-Legal Services	296,300	291,387	356,300	307,955	61,591	369,546	380,600
ProfServ-Legislative Expense	-	-	-	-	-	-	24,000
Total Legal Counsel	296,300	291,387	356,300	307,955	61,591	369,546	404,600
Comprehensive Planning							
ProfServ-Engineering	-	156,719	75,000	146,187	29,237	175,424	175,400
ProfServ-Building Permits	-	622,366	600,000	604,541	120,908	725,449	725,400

FY2020 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU JUL-2019	AUG - SEP-2019	PROJECTED FY 2019	BUDGET FY 2020
ProfServ-Planning/Zoning Board	-	221,191	250,000	201,431	40,286	241,717	241,700
Total Comprehensive Planning	-	1,000,276	925,000	952,159	190,432	1,142,591	1,142,500
Maintenance							
R&M-Parks	-	-	50,000	-	-	-	-
Total Maintenance	-	-	50,000	-	-	-	-
Law Enforcement							
Contracts-Sheriff	6,820	36,199	550,000	60,394	12,079	72,473	677,000
Total Law Enforcement	6,820	36,199	550,000	60,394	12,079	72,473	677,000
Community Services							
Contracts-Solid Waste	-	-	-	-	-	-	72,800
R&M-Parks	-	-	-	-	-	-	50,000
R&M-Community Maintenance	-	-	-	-	-	-	26,700
Operating Supplies	-	-	-	-	-	-	15,000
Total Community Services	-	-	-	-	-	-	164,500
Capital Expenditures & Projects							
Cap Outlay-Office Compters	-	-	-	-	-	-	6,000
Total Capital Expenditures & Projects	-	-	-	-	-	-	6,000
Road and Street Facilities							
Electricity-General	-	-	10,000	3,257	651	3,908	45,000
Total Road and Street Facilities	-	-	10,000	3,257	651	3,908	45,000
Special Events							
Misc-Event Expense	-	-	75,000	-	-	-	-
Total Special Events	-	-	75,000	-	-	-	-
Reserves							
Building-Future City Hall (yr.1 and 2 of 5)	-	-	50,000	-	-	-	100,000
Total Reserves	-	-	50,000	-	-	-	100,000
TOTAL EXPENDITURES	1,313,584	2,100,521	3,141,000	2,155,879	438,105	2,593,984	4,106,700
Excess (deficiency) of revenues over (under) expenditures	48,260	272,718	-	(18,142)	18,142	-	-
FUND BALANCE, BEGINNING	329,684	377,944	-	650,662	632,520	650,662	650,662
FUND BALANCE, ENDING	\$ 377,944	\$ 650,662	\$ -	\$ 632,520	\$ 650,662	\$ 650,662	\$ 650,662

Budget Narrative Fiscal Year 2020

Revenue

Ad Valorem Taxes

The City levies an Ad Valorem tax on all parcels within its borders to pay for the operating expenditures during the Fiscal Year. The Palm Beach County Property Appraiser provides an estimate of next year's total taxable value. Dividing this number by 1,000 yields the number of mills, and the number of mills multiplied by a millage rate yields the total tax revenue.

Ad Valorem Taxes - Discounts

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

Local Option Fuel Tax

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

FPL Franchise Fee

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

Public Service Tax-Electricity

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

Public Service Tax-Water

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

Public Service Tax-Gas

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

Communication Services Tax

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

Occupational Licenses

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

Building Permits

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

Reinspection Fees

The City collects fees from property owners or businesses for re-inspections conducted in connection with building permits.

Building Permit-Surcharges

The City collects fees with each building permit that are reported and remitted to the State of Florida to fund related programs. The City is allowed to retain a portion of these amounts to cover its administrative costs.

Other Building Permit Fees

The City processes applications to Florida Power & Light for temporary electric service to construction sites. It is allowed a fee to cover its administrative costs.

Budget Narrative Fiscal Year 2020

General Fund-Revenue (continued)

Building Permits – Admin Fee

The City collects Impact Fees with each permit for construction of a single-family residence that are reported and remitted to Palm Beach County. The City is allowed to retain a portion of these amounts to cover its administrative costs.

Engineering Permits

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

Planning & Zoning Permits

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

Other Licenses, Fees and Permits

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

Local Govt. Half Cent Sales Tax

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

Garbage/Solid Waste Revenue

The City anticipates contracting with a company to dispose of its solid waste. Residents will be charged a fee to cover the cost of the contract

Developer Contribution

The City has a funding agreement in place with Minto PBLH, LLC.

Budget Narrative Fiscal Year 2020

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.

Public Officials Insurance

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

Misc-Event Expense

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

Council Expense

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

Expenditures – City Manager

Contracts-City Manager

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

ProfServ-Compliance Service

The City anticipates providing code enforcement services, either through additional staffing or a third-party contract.

Misc-Public Relations

The City anticipates providing public relations services, either through additional staffing or a third-party contract.

Expenditures – City Clerk

Contracts-City Clerk

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

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.

Expenditures – Finance

Contracts-Finance

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

Auditing Services

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

Budget Narrative Fiscal Year 2020

Expenditures – Administrative

ProfServ – Information Technology

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

ProfServ – Consultants

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

ProfServ - Web Site Maintenance

This represents the cost of website hosting and posting of information to meet current Florida Statutes, as well as the annual domain name fees and the cost of any modifications to the web site.

Contracts-Admin. Service

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

Postage and Freight

This represents the cost of postage and/or freight for City mailings, vendor checks and other correspondence.

Telephone, Cable & Internet Service

Services are provided by COMCAST and T-Mobile USA Inc.

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

Lease - Copier

The City makes monthly lease payments for the use of its copier and related software.

Insurance (Liab,Auto,Property)

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

Printing

This represents the cost of copies used in the preparation of agenda packages, required mailings, newsletters and other special projects.

General Government

This represents the cost of recurring expenditures not covered in specific line items within the budget.

Misc-Contingency

This represents the cost of nonrecurring expenditures not covered in specific line items within the budget.

Office Supplies

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

Cleaning Services

The City makes monthly payments to have its offices and Council Chambers cleaned.

Dues, Licenses, Subscriptions

This represents the cost of required licenses, membership fees and dues to organizations such as the Chamber of Commerce, Florida League of Cities, Florida League of Mayors, Florida City & County Managers Association and Western Communities Counsel.

Budget Narrative Fiscal Year 2020

Expenditures – Legal Counsel

ProfServ - Legal Services

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

ProfServ - Legislative Expense

This represents the cost to represent the City before legislators and agency representatives during the legislative session.

Expenditures – Comprehensive Planning

ProfServ – Engineering

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

ProfServ – Building

The City contracts with a third party 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.

ProfServ – Planning/Zoning Board

The City contracts with a third party to provide site plan review, comprehensive master planning, zoning review for permit issuance. These services are funded by the permit fees of the applicant as part of the building permit review process.

Expenditures – Law Enforcement

Contracts-Sheriff

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

Expenditures – Community Services

Contracts-Solid Waste

The City anticipates contracting with a company to dispose of its solid waste.

R&M-Parks

This represents the cost to maintain the City's park facilities.

R&M-Community Maintenance

The City reimburses Seminole Improvement District for the cost of time spent serving its maintenance needs.

Operating Supplies

This represents the cost of trash bins as well as other expenses related to solid waste collection.

Expenditures – Capital Expenditures & Projects

Cap Outlay-Office Computers

This represents the cost to acquire or replace IT equipment.

Budget Narrative Fiscal Year 2020

Expenditures – Road and Street Facilities

Electricity-General

This represents the cost of electric service for the City's traffic signals and streetlights.

Reserves

Building-Future City Hall

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

FY2020 Budget - Special Revenue Fund (Housing Assistance Program)

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUL-2019	PROJECTED AUG - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES						
Interest - Investments	\$ 2,348	\$ -	\$ 6,122	\$ 1,224	\$ 7,346	\$ -
Developer Contribution	316,500	-	-	-	-	-
Housing Assistance Fee	21,000	150,000	250,405	33,000	283,405	150,000
TOTAL REVENUES	339,848	150,000	256,527	34,224	290,751	150,000
EXPENDITURES						
<i>Administrative</i>						
Administration Fee	-	11,300	-	-	-	11,300
Assistance Program	2,837	138,700	-	34,220	34,220	138,700
Misc-Bank Charges	-	-	24	5	28	-
Bank Fees	58	-	-	-	-	-
<i>Total Administrative</i>	2,895	150,000	24	34,224	34,248	150,000
TOTAL EXPENDITURES	2,895	150,000	24	34,224	34,248	150,000
Excess (deficiency) of revenues Over (under) expenditures	336,953	-	256,503	-	256,503	-
FUND BALANCE, BEGINNING	-	336,953	336,953	-	336,953	593,456
FUND BALANCE, ENDING	\$ 336,953	\$ 336,953	\$ 593,456	\$ -	\$ 593,456	\$ 593,456

**Budget Narrative
Fiscal Year 2020**

Housing Assistance Revenue

Housing Assistance Fee

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

Expenditures

Assistance Program

This represents the cost of down payment assistance provided to homeowners.

Administration Fee

This represents the cost of administering the housing program up to 7.5% of funding.