Fiscal Year 2026: Budget Hearing

September 11, 2025

Presentation Overview

- Priorities and Issues
- Significant Topics and Trends
- Westwood Structure
- Budget Process
- Long-range Operating Financial Factors
- Major Revenues and Expenditures Summary
- Operational (General Fund) Overview
- Capital Program
- Other Funds Overview
- Debt Overview
- Actions Taken to Address Fiscal Sustainability
- Big Picture Reflections

Priorities and Issues

Priorities

- Street maintenance and streetlight replacement
- Tree canopy health
- Market competitiveness in employee wages and benefits
- Land (re)use

Issues

- Capital Improvement Fund/Plan needs exceed current projected revenues
- Management of mature trees and canopy renewal
- State legislative actions creating uncertainty around cities' use of property and sales taxes (for operational and personnel expenses)
- Community resistance to land use changes limits revenue growth and amenity expansion

2024 Community Survey Findings (Priorities)

Ranked Priorities

Top Three Priorities by Age Cohort

6

>30% | 20-29% | 10-19% | <10%

Priority area	All residents	18-34	35-44	45-54	55-64	65+
Street maintenance	67%	55%	55%	78%	73%	70%
Tree care and planting	36%	38%	40%	47%	35%	29%
Streetlights	32%	23%	21%	31%	31%	43%
Environmentally sustainable practices	27%	38%	28%	29%	27%	22%
Rebate program for City property taxes	26%	15%	9%	18%	26%	44%
Bicycle/pedestrian facilities	18%	25%	36%	18%	11%	10%
Recreation programs and community events	18%	38%	28%	22%	8%	9%
Grants for resident housing improvements	18%	28%	21%	20%	16%	13%
City building improvements	15%	5%	19%	10%	18%	19%
Public art	12%	18%	17%	14%	11%	7%
Community room	6%	5%	4%	4%	6%	7%
Organized volunteer program	4%	5%	2%	4%	6%	4%
Bike share program	2%	3%	9%	0%	2%	0%

Funding Approach Preferences

Willingness To Pay Additional Taxes for Capital Improvements (Very + Somewhat Willing) by Income Group and Housing Type

7

>60% | 50-59% | 40-49% | <40%

Priority area	All residents	<$60K	$60-$120K	$120-$200K	>$200K	Owners	Renters
0.5 mill in property taxes	82%	69%	84%	84%	90%	82%	87%
1 mill in property taxes	70%	45%	70%	80%	80%	69%	80%
1.5 mill in property taxes	57%	39%	54%	67%	70%	57%	56%
2 mill in property taxes	49%	34%	46%	53%	65%	49%	53%
.5% in sales tax	64%	54%	62%	71%	67%	65%	53%
.75% in sales tax	49%	33%	49%	52%	61%	50%	38%
1% in sales tax	42%	23%	41%	48%	56%	44%	24%
1.25% in sales tax	34%	15%	28%	37%	52%	35%	19%
1.5% in sales tax	30%	22%	23%	31%	48%	31%	18%

WESTWOOD

Westwood Structure

Organizational Chart

Governing Body
Mayor as Board Chair and Council as Board of Directors

City Administrator

Administration Department

- Building Official/Codes Administrator
- Administrative Assistant (Part-time)
- City Clerk
- Court Administrator

Police Department

- Police Chief
- Police Sergeant
- Police Officer (x 6)

Public Works Department

- Public Works Director
- Public Works Superintendent
- Field Operations Worker (x 2.5)

Funding Relationship

Accounting Fund	Administration	Police	Public Works
General Fund – General Overhead			
General Fund – Administration			
General Fund – Public Works			
General Fund – Police			
General Fund – Parks & Recreation			
Capital Improvement Fund			
Equipment Reserve Fund			
Stormwater Utility Fund			
Special Highway Fund			
Woodside TIF/CID Fund			
Debt Service Fund			

Budget Calendar

12 June

Preliminary Budget Presentation

- Initial budget work session to identify parameters for budget recommendation development

10 July

Capital Improvement Plan Workshop; Mill Rate Determination

- Presentation of Capital Improvement Plan Funding Alternatives
- Determination as to mill levy to publish for hearing
- Determination of whether to exceed Revenue Neutral Rate (County must be notified by July 20th)

14 August

Revised Budget Presentation

- Presentation of FY 2025 mid-year actuals and full FY 2026 budget recommendation

8 September

Capital Improvement Plan Presentation to Planning Commission

- Presentation of CIP recommendation to Planning Commission for approval

11 Sept

Budget (and RNR) Hearing

- Public hearing to exceed Revenue Neutral Rate
- Public hearing to adopt FY 2026 budget

Long-range Operating Financial Factors

Capital Improvement Plan

- The City's CIP is underfunded to keep up with projects.
- The local ½ cent special use sales tax expires in 2028 and improvements to the City's local streets aren't eligible for outside funding programs.

Personnel costs

- Past market adjustments to wages – although consistently high for Westwood – are on average behind neighboring Northeast Johnson County cities.
- Currently, 7/8 Police staff and all Public Works employees are within or above Westwood's target pay ranges. (3/4 staff in Administration are below target pay ranges)

Maintain fund reserves in line with Financial Policy

- The City's adopted financial policy targets a 30% reserve balance in the General Fund.
- The proposed 2026 budget results in a projected reserve balance of 20% in the General Fund

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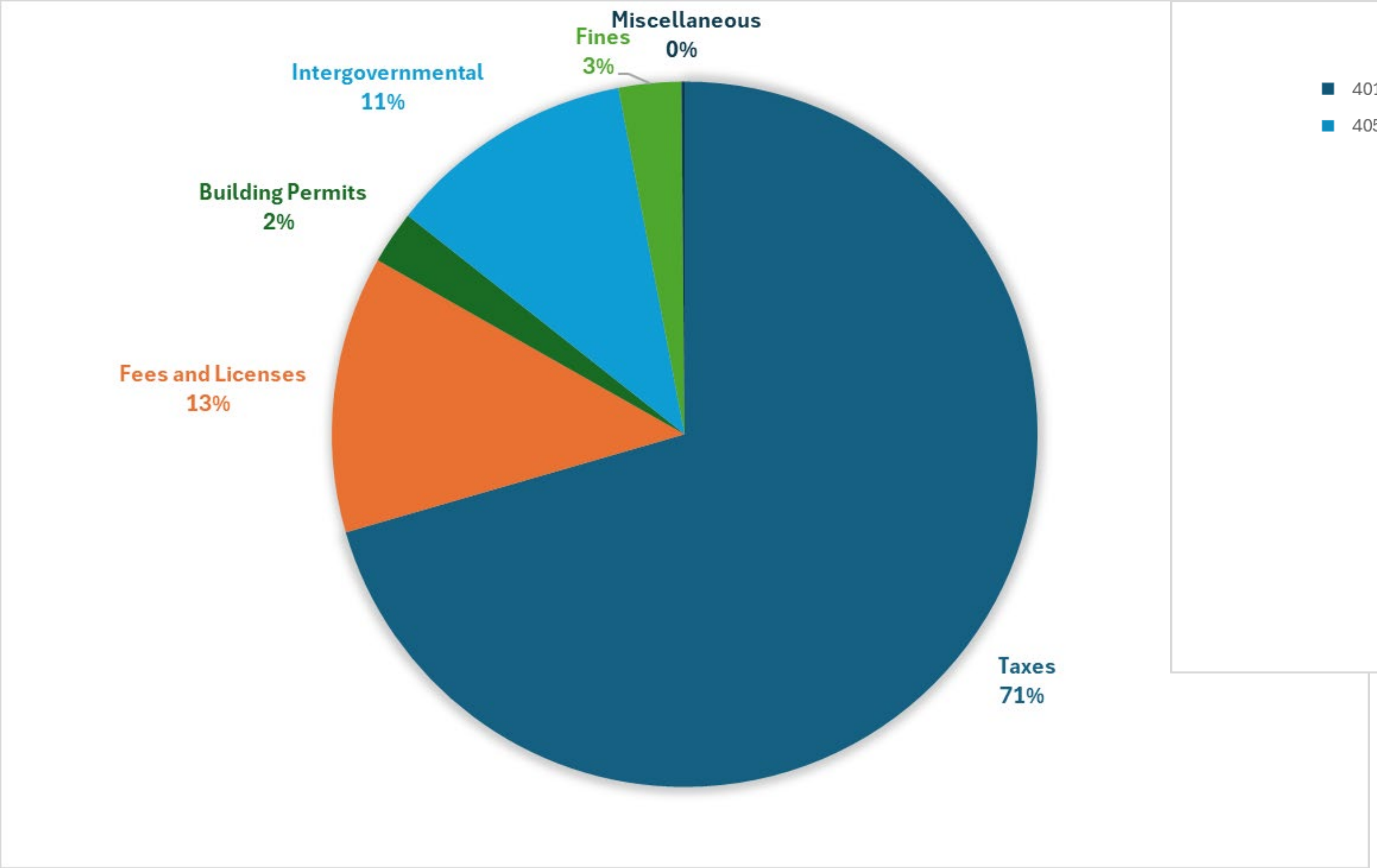
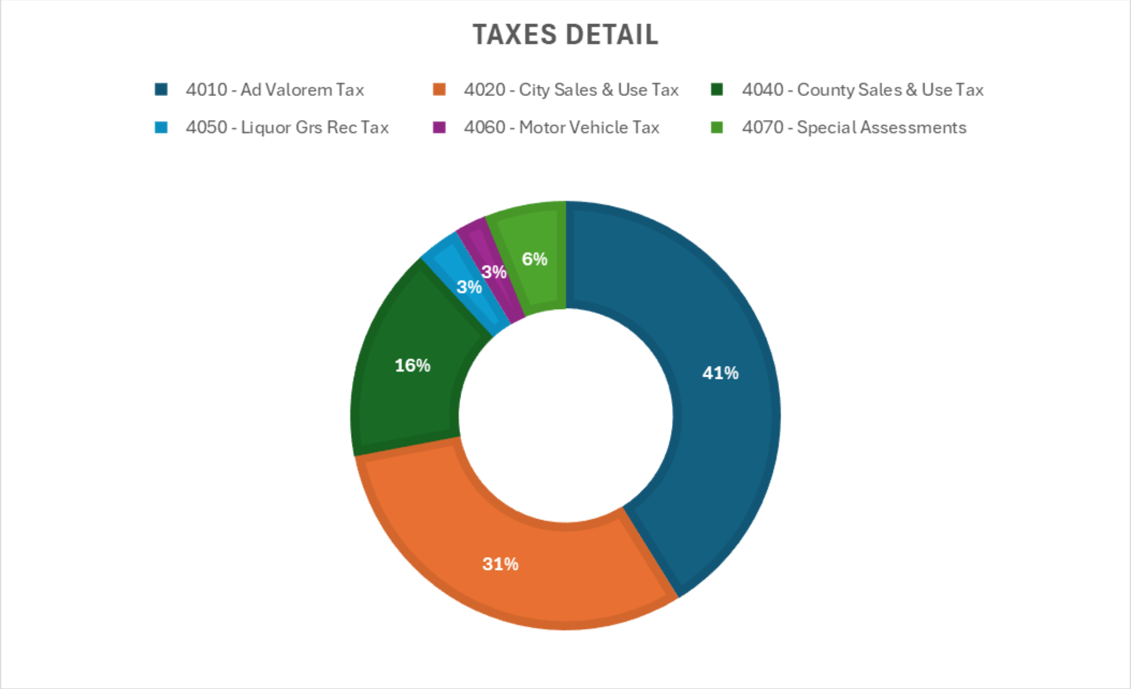
Major Revenues and Expenditures Summary - General Fund

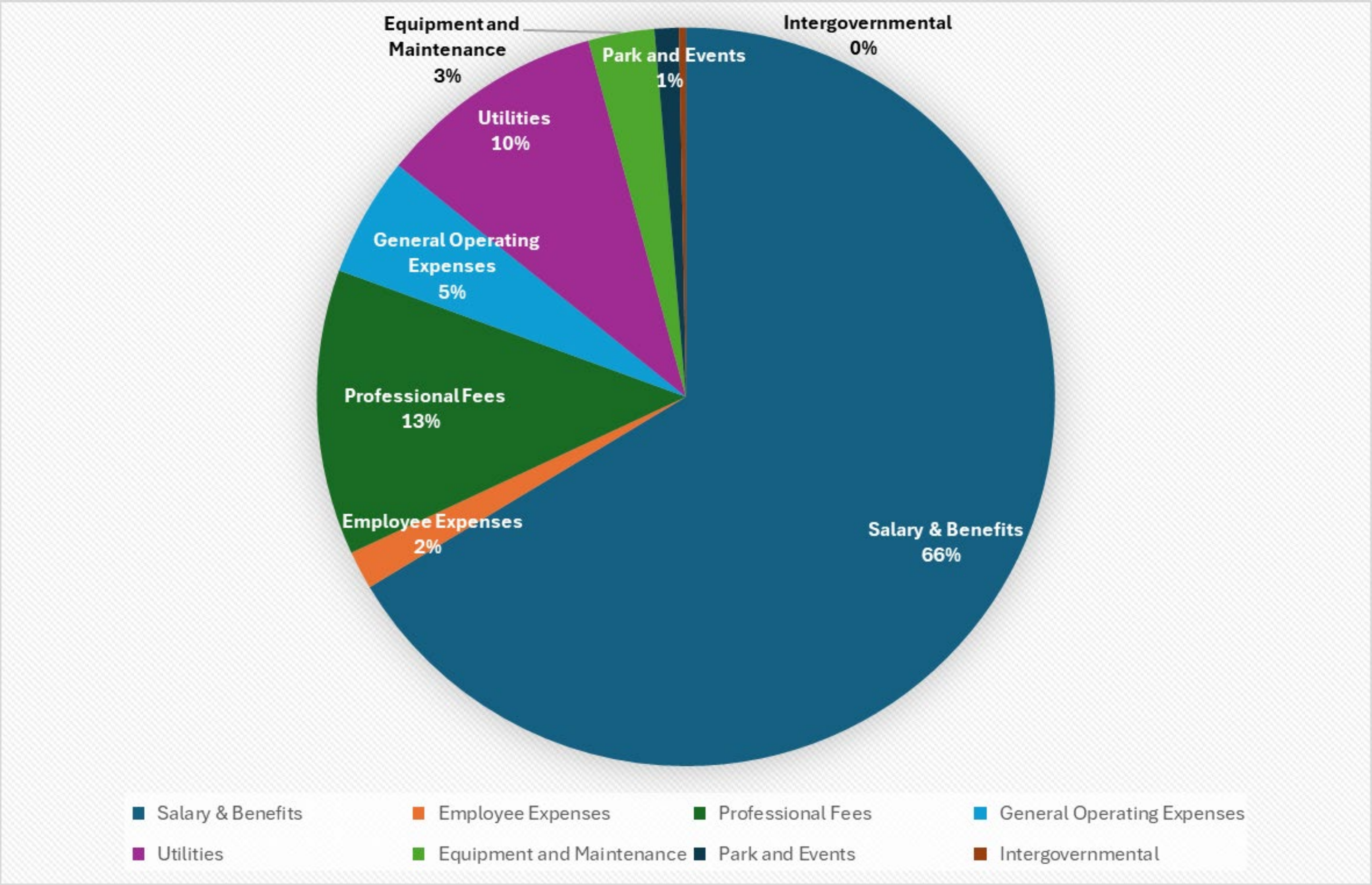
		Year Ending 12/31/2023	Year Ending 12/31/2024	Year To Date 7/31/2025		Current Year Budget 12/31/2025		Next Year's Budget 2026
		Actual	Actual	Actual	Forecast	Adopted		Proposed
	Beginning Fund Balance	$ 1,380,438	$ 1,465,226	$ 1,455,794	$ 1,455,794	$ 1,480,334		$ 1,056,619
Revenues								
	Taxes	$ 2,157,701	$ 2,250,299	$ 1,738,084	$ 2,277,618	$ 2,235,147	$ -	$ 2,464,358
	Fees and Licenses	$ 477,267	$ 443,705	$ 285,222	$ 445,324	$ 444,124		$ 444,000
	Building Permits	$ 66,464	$ 99,803	$ 59,727	$ 90,000	$ 85,000		$ 85,000
	Intergovernmental	$ 309,081	$ 324,468	$ 213,767	$ 368,500	$ 372,500		$ 396,600
	Restricted Use	$ -	$ 345,242	$ -	$ -	$ -		$ -
	Fines	$ 97,086	$ 107,385	$ 70,415	$ 100,000	$ 100,000		$ 100,000
	Miscellaneous	$ 76,691	$ 53,978	$ 20,006	$ 26,681	$ 5,250		$ 5,100
	TOTAL	$ 3,184,290	$ 3,624,880	$ 2,387,221	$ 3,308,123	$ 3,242,021		$ 3,495,058
Expenditures								
	Salary & Benefits	$ 1,879,598	$ 1,896,171	$ 1,232,214	$ 2,076,096	$ 2,084,436		$ 2,176,875
	Employee Expenses	$ 37,131	$ 41,022	$ 35,146	$ 51,500	$ 71,200		$ 55,250
	Professional Fees	$ 366,840	$ 368,999	$ 143,433	$ 422,945	$ 389,650		$ 409,850
	General Operating Expenses	$ 116,960	$ 142,425	$ 92,699	$ 171,067	$ 151,150		$ 171,100
	Utilities	$ 310,256	$ 299,854	$ 157,442	$ 330,753	$ 343,833		$ 326,580
	Equipment and Maintenance	$ 65,507	$ 106,704	$ 55,403	$ 108,000	$ 82,500		$ 95,000
	Park and Events	$ 30,230	$ 37,195	$ 13,879	$ 33,850	$ 31,750		$ 34,750
	WV TIF 40% Sales Tax	$ -	$ 50,346	$ 54,600	$ 54,600	$ 50,000		$ 60,000
	Interfund Transfers	$ 273,830	$ 889,637	$ -	$ 448,487	$ 448,487		$ 517,500
	Intergovernmental	$ 19,151	$ -	$ -	$ 10,000	$ 20,000		$ 10,000
	TOTAL	$ 3,099,502	$ 3,832,354	$ 1,784,816	$ 3,707,298	$ 3,673,006		$ 3,856,905
	Fund Balance	$ 1,465,226	$ 1,257,752	$ 2,058,199	$ 1,056,619	$ 1,049,349		$ 694,772
	Reserves	46%	35%		32%	32%		20%

General Fund: Revenues





General Fund: Expenditures



General Fund - Revenues

- Reflects increasing ad valorem by 4 mills
- Fees for permits and licenses increased effective 1/1/25, but revenues forecasted conservatively to
- Intergovernmental fees will increase due to renegotiating Police Services contracts with Mission Woods and Westwood Hills

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	
	12/31/2023	12/31/2024	7/31/2025		12/31/2025		2026
	Actual	Actual	Actual	Forecast	Adopted		Proposed
Taxes							
4010 - Ad Valorem Tax	$ 781,002	$ 798,994	$ 841,126	$ 848,901	$ 848,901		$ 1,014,358
4020 - City Sales & Use Tax	$ 707,250	$ 770,397	$ 443,433	$ 745,550	$ 720,733		$ 760,000
4040 - County Sales & Use Tax	$ 384,499	$ 390,669	$ 236,010	$ 393,600	$ 375,946		$ 400,000
4050 - Liquor Grs Rec Tax	$ 85,135	$ 82,387	$ 42,671	$ 80,000	$ 80,000		$ 80,000
4060 - Motor Vehicle Tax	$ 56,685	$ 61,566	$ 30,150	$ 60,842	$ 60,842		$ 60,000
4070 - Special Assessments	$ 143,129	$ 146,286	$ 144,694	$ 148,725	$ 148,725		$ 150,000
Total Taxes	$ 2,157,701	$ 2,250,299	$ 1,738,084	$ 2,277,618	$ 2,235,147	$ -	$ 2,464,358
Fees and Licenses							
4110 - Woodside Rent	$ 240,000	$ 240,000	$ 140,180	$ 240,000	$ 240,000		$ 240,000
4120 - Utility Franchise Fees	$ 209,105	$ 174,113	$ 114,657	$ 172,124	$ 172,124		$ 170,000
4130 - Community Room Fees	$ 3,466	$ 4,467	$ 2,083	$ 4,000	$ 5,000		$ 5,000
4140 - Animal Tag Fee	$ 75	$ 65	$ -	$ -	$ -		$ -
4150 - Pool Fees	$ 16,600	$ 16,711	$ 19,132	$ 19,200	$ 17,000		$ 19,000
4160 - Occupational License	$ 8,021	$ 8,349	$ 9,170	$ 10,000	$ 10,000		$ 10,000
Total Fees and Licenses	$ 477,267	$ 443,705	$ 285,222	$ 445,324	$ 444,124		$ 444,000
Building Permits							
4210 - Building Permit Fee - WW	$ 62,184	$ 69,746	$ 58,980	$ 80,000	$ 75,000		$ 75,000
4220 - Building Permit Fee - WWH	$ 2,521	$ 1,776	$ 582	$ 5,000	$ 5,000		$ 5,000
4230 - Building Permit Fee - MW	$ 1,760	$ 28,281	$ 165	$ 5,000	$ 5,000		$ 5,000
Total Building Permits	$ 66,464	$ 99,803	$ 59,727	$ 90,000	$ 85,000		$ 85,000
Intergovernmental							
4310 - Police Services WWH	$ 163,000	$ 163,000	$ 107,306	$ 187,450	$ 187,450		$ 200,000
4320 - Police Services MW	$ 125,000	$ 114,583	$ 82,291	$ 143,750	$ 143,750		$ 155,000
4330 - Police Services - Crossing Guard	$ 4,236	$ 5,691	$ 3,625	$ 6,700	$ 6,700		$ 7,000
4340 - Police Services - Other Revenue	$ -	$ 20,836	$ 4,963	$ 10,000	$ 12,000		$ 12,000
4350 - City Hall Use - WWH	$ 2,100	$ 2,100	$ 1,225	$ 2,100	$ 2,100		$ 2,100
4355 - City Hall Use - MW	$ 2,100	$ 2,100	$ 1,225	$ 2,100	$ 2,100		$ 2,100
4360 - Public Work Services - MW WH	$ 6,773	$ 9,375	$ 9,429	$ 10,000	$ 12,000		$ 12,000
4365 - Codes Services - MW WH	$ 471	$ 1,383	$ 554	$ 1,000	$ 1,000		$ 1,000
4370 - City Clerk Services - MW	$ 5,400	$ 5,400	$ 3,150	$ 5,400	$ 5,400		$ 5,400
Total Intergovernmental	$ 309,081	$ 324,468	$ 213,767	$ 368,500	$ 372,500		$ 396,600
Restricted Fees							
4490 - Bond Proceeds	$ -	$ 345,242	$ -	$ -	$ -		$ -
Total Restricted Use	$ -	$ 345,242	$ -	$ -	$ -		$ -
Fines							
4510 - Municipal Court Fines	$ 97,086	$ 107,385	$ 70,415	$ 100,000	$ 100,000		$ 100,000
Total Fines	$ 97,086	$ 107,385	$ 70,415	$ 100,000	$ 100,000		$ 100,000
Miscellaneous							
4720 - Other Income	$ 76,549	$ 53,881	$ 19,855	$ 26,531	$ 5,000		$ 5,000
4730 - Sale of Extra Trash Stickers	$ 143	$ 96	$ 151	$ 150	$ 250		$ 100
Total Miscellaneous	$ 76,691	$ 53,978	$ 20,006	$ 26,681	$ 5,250		$ 5,100
Interfund Transfers							
4810 - Transfer from General Fund	$ -	$ (1,298,062)	$ -	$ -	$ -		$ -
4820 - Transfer from CIP Fund	$ -	$ 600,000	$ -	$ -	$ -		$ -
4830 - Transfer from Equipment Reserve Fund	$ -	$ 200,000	$ -	$ -	$ -		$ -
4840 - Transfer from Stormwater Fund	$ -	$ 100,000	$ -	$ -	$ -		$ -
4860 - Transfer from Woodside TIF/CID Fund	$ -	$ 400,000	$ -	$ -	$ -		$ -
Total Interfund Transfers	$ -	$ 1,938	$ -	$ -	$ -		$ -
	$ 3,184,290	$ 3,626,818	$ 2,387,221	$ 3,308,123	$ 3,242,021		$ 3,495,058

General Fund – General Overhead

- Technology hosting by Johnson County implementation costs expended in 2024 and cost of service continues to increase but stabilize in 2025
- Building & grounds maintenance costs continue to increase due to emergency repairs from deferred maintenance of City Hall

	Year Ending	Year Ending	Year To Date		Current Year Budget		Next Year's Budget
	12/31/2023	12/31/2024	7/31/2025		12/31/2025		2026
	Actual	Actual	Actual	Forecast	Adopted		Proposed
Miscellaneous							
4720 - Other Income	$ -	$ (14,683)	$ -	$ -	$ -		
Total Miscellaneous	$ -	$ (14,683)	$ -	$ -	$ -		
Salary & Benefits							
5040 - Payroll Taxes	$ 1,790	$ 1,790	$ 1,045	$ 2,000	$ 2,000		$ 2,000
5055 - 401a Match	$ 10,209	$ 9,946	$ 8,380	$ 25,000	$ 25,000		$ 25,000
5056 - AFLAC Expense	$ 12,098	$ (757)	$ -	$ -	$ -		$ -
5060 - Salaries - No Retirement	$ 23,400	$ 23,400	$ 13,650	$ 23,400	$ 23,400		$ 23,400
Total Salary & Benefits	$ 47,497	$ 34,379	$ 23,075	$ 50,400	$ 50,400		$ 50,400
Employee Expenses							
5100 - Mayor's Discretionary Fund	$ 543	$ -	$ -	$ -	$ -		
5105 - Staff Activities	$ 356	$ 2,130	$ 772	$ 2,500	$ 7,000		$ 2,500
5110 - Training Programs	$ -	$ 750	$ -	$ 1,000	$ 3,000		$ 1,000
5120 - Travel Allowance	$ -	$ 499	$ -	$ 1,000	$ 1,000		$ 1,000
5130 - Dues & Subscriptions	$ 3,309	$ 3,029	$ 3,444	$ 4,500	$ 3,000		$ 4,500
Total Employee Expenses	$ 4,207	$ 6,408	$ 4,216	$ 9,000	$ 14,000		$ 9,000
Professional Fees							
5210 - Prosecutor & Judge Services	$ 175	$ (175)	$ -	$ -	$ -		$ -
5230 - Animal Control Services	$ 6,500	$ -	$ -	$ -	$ -		$ -
5240 - Municipal Court Costs	$ 579	$ -	$ 400	$ -	$ -		$ -
5250 - Legal Services	$ 76,488	$ 82,520	$ 23,418	$ 60,000	$ 60,000		$ 70,000
5260 - Audit Expenses	$ -	$ -	$ -	$ 7,250	$ 7,250		$ 7,250
5270 - Payroll Services	$ 5,172	$ 6,295	$ 3,885	$ 7,100	$ 5,500		$ 8,000
5280 - Insurance & Bonds	$ 144,657	$ 143,167	$ 29,124	$ 140,000	$ 140,000		$ 140,000
5295 - Professional Services - Other	$ 42,313	$ 33,225	$ 14,503	$ 30,000	$ 40,000		$ 20,000
5296 - Treasurer's Services	$ 18,610	$ 18,065	$ 11,350	$ 18,000	$ 18,000		$ 18,000
Total Professional Fees	$ 294,493	$ 283,098	$ 82,680	$ 262,350	$ 270,750		$ 263,250
General Operating Expenses							
5310 - Office Supplies	$ 11,303	$ 6,996	$ 3,290	$ 7,000	$ 7,000		$ 7,000
5340 - Computer Expense	$ 25,459	$ 47,756	$ 29,238	$ 51,810	$ 30,000		$ 52,000
5345 - Postage	$ 1,333	$ 68	$ 693	$ 1,000	$ 2,000		$ 1,000
5350 - Printing	$ 474	$ 210	$ -	$ 500	$ 500		$ 500
5355 - City Newsletter Expense	$ 4,628	$ 3,879	$ 4,174	$ 5,000	$ 5,000		$ 5,000
5360 - Legal Publications	$ 514	$ 427	$ 201	$ 500	$ 500		$ 500
5370 - Operating Supplies - Other	$ 697	$ 177	$ 120	$ 500	$ 1,000		$ 500
5395 - Miscellaneous Expense	$ -	$ 2,481	$ (2,481)	$ -	$ -		$ -
Total General Operating Expenses	$ 44,409	$ 61,994	$ 35,235	$ 66,310	$ 46,000		$ 66,500
Utilities							
5410 - Building Utilities	$ 39,535	$ 35,702	$ 11,468	$ 42,000	$ 45,000		$ 40,000
5415 - Telephone & Data Connections	$ 3,950	$ 4,396	$ 2,526	$ 4,500	$ 4,500		$ 4,500
5420 - Street Light Utilities	$ 14,394	$ 12,574	$ 6,178	$ 15,000	$ 20,000		$ 15,000
5430 - Traffic Signal Utilities	$ 34,786	$ 28,962	$ 17,965	$ 40,000	$ 40,000		$ 30,000
5440 - Buildings & Grounds Maintenance	$ 12,719	$ 17,815	$ 5,943	$ 13,000	$ 13,000		$ 20,000
5450 - Resident Trash Service	$ 141,203	$ 143,838	$ 85,315	$ 147,253	$ 147,253		$ 148,000
5480 - Building Operations & Cleaning	$ 20,228	$ 18,803	$ 9,324	$ 20,000	$ 20,000		$ 20,000
Total Utilities	$ 266,815	$ 262,090	$ 138,719	$ 281,753	$ 289,753		$ 277,500
Park and Events							
5710 - Business Community Affairs	$ 590	$ 521	$ -	$ 500	$ 5,000		$ 1,000
5720 - Outside Agencies	$ 12,275	$ 8,325	$ 10,063	$ 15,000	$ 9,500		$ 15,000
Total Park and Events	$ 12,864	$ 8,846	$ 10,063	$ 15,500	$ 14,500		$ 16,000
Miscellaneous							
5820 - Election Cost	$ -	$ -	$ 3,025	$ 3,025	$ -		$ -
5832 - WV TIF 40% Sales Tax	$ -	$ 50,346	$ 54,600	$ 54,600	$ 50,000		$ 60,000
Total Miscellaneous	$ -	$ 50,346	$ 54,600	$ 54,600	$ 50,000		$ 60,000
Interfund Transfers							
5910 - CIP - Transfer	$ 100,000	$ 545,242	$ -	$ 350,000	$ 350,000		$ 370,000
5920 - Equipment Reserve Transfer	$ 70,000	$ 50,000	$ -	$ 10,000	$ 10,000		$ -
5960 - Debt Service Transfer	$ 18,830	$ 19,395	$ -	$ 23,487	$ 23,487		$ 125,000
Total Interfund Transfers	$ 188,830	$ 614,637	$ -	$ 383,487	$ 383,487		$ 495,000
Intergovernmental							
6010 - Building Permit Reimbursement - WWH	$ 6,111	$ -	$ -	$ 5,000	$ 10,000		$ 5,000
6020 - Building Permit Reimbursement - MW	$ 13,040	$ -	$ -	$ 5,000	$ 10,000		$ 5,000
Total Intergovernmental	$ 19,151	$ -	$ -	$ 10,000	$ 20,000		$ 10,000
TOTAL	$ 878,267	$ 1,307,115	$ 348,588	$ 1,133,400	$ 1,138,890		$ 1,247,650

WESTWOOD

General Fund – Administration

- Professional services up in 2025 for outsourcing Building Official desk and training new employee; expected to decrease and stabilize in 2026
- Part-time Administrative Assistant new in 2025, budgeted as non-benefits eligible in 2026 and beyond

	Year Ending 12/31/2023	Year Ending 12/31/2024	Year To Date 7/31/2025		Current Year Budget 12/31/2025		Next Year's Budget 2026
	Actual	Actual	Actual	Forecast	Adopted		Proposed
Salary & Benefits							
5010 - Salaries - KPERS	$ 326,164	$ 325,857	$ 195,537	$ 336,676	$ 336,676		$ 353,510
5015 - Overtime - KPERS	$ 5,374	$ 4,531	$ 1,654	$ 5,000	$ 5,000		$ 5,000
5030 - KPERS Contributions	$ 30,266	$ 34,735	$ 21,338	$ 35,000	$ 35,000		$ 40,000
5040 - Payroll Taxes	$ 22,841	$ 26,019	$ 15,952	$ 30,300	$ 30,300		$ 33,575
5041 - State Unemployment Taxes	$ 2,454	$ 2,203	$ 1,733	$ 3,500	$ 3,500		$ 2,500
5045 - Health Insurance	$ 53,188	$ 54,049	$ 33,264	$ 68,442	$ 68,442		$ 73,365
5050 - Car Allowance	$ 4,500	$ 5,400	$ 3,600	$ 5,400	$ 5,400		$ 5,400
5060 - Salaries - No Retirement	$ -	$ -	$ 5,488	$ 16,000	$ 24,750		$ 26,975
Total Salary & Benefits	$ 444,788	$ 452,794	$ 278,566	$ 500,318	$ 509,068		$ 540,325
Employee Expenses							
5100 - Mayor's Discretionary Fund	$ 250	$ -	$ 247	$ 500	$ 1,000		$ 500
5105 - Staff Activities	$ 1,031	$ 855	$ 540	$ 1,500	$ 1,500		$ 1,500
5110 - Training Programs	$ 2,150	$ 6,657	$ 1,834	$ 5,000	$ 6,000		$ 6,000
5120 - Travel Allowance	$ 2,364	$ 5,816	$ 2,284	$ 5,000	$ 10,000		$ 6,000
5130 - Dues & Subscriptions	$ 1,118	$ 1,144	$ 1,376	$ 2,000	$ 2,500		$ 2,000
Total Employee Expenses	$ 6,913	$ 14,472	$ 6,281	$ 14,000	$ 21,000		$ 16,000
Professional Fees							
5210 - Prosecutor & Judge Services	$ 22,225	$ 22,750	$ 13,300	$ 25,000	$ 25,000		$ 25,000
5240 - Municipal Court Costs	$ 19,573	$ 22,543	$ 15,866	$ 20,000	$ 20,000		$ 25,000
5295 - Professional Services - Other	$ 4,274	$ 21,304	$ 16,261	$ 60,000	$ 5,000		$ 30,000
Total Professional Fees	$ 46,072	$ 66,597	$ 45,427	$ 105,000	$ 50,000	$-	$ 80,000
General Operating Expenses							
5310 - Office Supplies	$ 156	$ 211	$ 808	$ 1,500	$ 1,500		$ 1,500
5350 - Printing	$ -	$ 253	$ -	$ 500	$ 500		$ 500
5370 - Operating Supplies - Other	$ 197	$ 838	$ 1,795	$ 3,000	$ 500		$ 1,000
5395 - Miscellaneous Expense	$ 430	$ 81	$ -	$ -	$ -		$ -
Total General Operating Expenses	$ 784	$ 1,383	$ 2,603	$ 5,000	$ 2,500		$ 3,000
Interfund Transfers							
5920 - Equipment Reserve Transfer	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000		$ 2,500
Total Interfund Transfers	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000		$ 2,500
TOTAL	$ 503,557	$ 540,246	$ 332,877	$ 629,318	$ 587,568		$ 641,825

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General Fund – Public Works

- Seasonal employee added in 2024 to assist with landscaping and grounds maintenance; position currently vacant but to be filled
- Equipment & maintenance costs up due to unforeseen failures and replacements in 2024 but stabilizing year-to-date 2025; some expenses are reimbursable through insurance

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget
	12/31/2023	12/31/2024	7/31/2025		12/31/2025	2026
	Actual	Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous						
4720 - Other Income	$ -	$ (9,712)	$ -	$ -	$ -	$ -
Total Miscellaneous	$ -	$ (9,712)	$ -	$ -	$ -	$ -
Salary & Benefits						
5010 - Salaries - KPERS	$ 310,153	$ 329,994	$ 208,138	$ 347,230	$ 331,820	$ 364,600
5015 - Overtime - KPERS	$ 4,786	$ 4,953	$ 8,460	$ 15,000	$ 15,000	$ 15,000
5030 - KPERS Contributions	$ 29,700	$ 33,007	$ 23,246	$ 35,000	$ 35,000	$ 40,000
5040 - Payroll Taxes	$ 23,044	$ 24,823	$ 17,295	$ 30,000	$ 30,000	$ 33,600
5045 - Health Insurance	$ 39,028	$ 44,484	$ 34,823	$ 56,203	$ 56,203	$ 56,200
5060 - Salaries - No Retirement	$ -	$ 3,108	$ 17,600	$ 22,770	$ 22,770	$ 25,000
Total Salary & Benefits	$ 406,711	$ 440,369	$ 309,562	$ 506,203	$ 490,793	$ 534,400
Employee Expenses						
5105 - Staff Activities	$ 144	$ -	$ -	$ 500	$ 1,000	$ 500
5110 - Training Programs	$ 666	$ 24	$ -	$ 1,000	$ 1,200	$ 1,000
5120 - Travel Allowance	$ 540	$ 777	$ 47	$ 1,000	$ 1,200	$ 1,000
5130 - Dues & Subscriptions	$ 2,286	$ 2,258	$ 2,039	$ 2,300	$ 2,200	$ 2,500
5140 - Uniforms & Cleaning	$ 1,195	$ 3,070	$ 1,379	$ 2,000	$ 2,000	$ 2,000
5150 - DOT Drug Test Administrative	$ 369	$ 714	$ 184	$ 700	$ 600	$ 750
Total Employee Expenses	$ 5,201	$ 6,844	$ 3,649	$ 7,500	$ 8,200	$ 7,750
Professional Fees						
5290 - Engineering/Design Services	$ 8,275	$ 955	$ -	$ 10,000	$ 15,000	$ 10,000
5295 - Professional Services - Other	$ 2,425	$ 225	$ -	$ 1,000	$ 2,000	$ 2,000
Total Professional Fees	$ 10,700	$ 1,180	$ -	$ 11,000	$ 17,000	$ 12,000
General Operating Expenses						
5310 - Office Supplies	$ 442	$ 513	$ 44	$ 750	$ 750	$ 750
5320 - Gas & Oil	$ 11,116	$ 11,563	$ 5,844	$ 13,000	$ 15,000	$ 15,000
5330 - Small Tool Expense	$ 3,500	$ 2,661	$ 35	$ 3,000	$ 3,000	$ 3,000
5340 - Computer Expense	$ 598	$ -	$ -	$ 500	$ 500	$ 500
5350 - Printing	$ -	$ -	$ -	$ -	$ 300	$ 250
5370 - Operating Supplies - Other	$ 5,889	$ 7,619	$ 1,940	$ 8,000	$ 8,000	$ 8,000
5395 - Miscellaneous Expense	$ -	$ 37	$ -	$ -	$ -	$ -
Total General Operating Expenses	$ 21,545	$ 22,393	$ 7,863	$ 25,250	$ 27,550	$ 27,500
Utilities						
5410 - Building Utilities	$ 8,514	$ 7,907	$ 3,892	$ 10,000	$ 15,000	$ 10,000
5415 - Telephone & Data Connections	$ 2,102	$ 1,539	$ 993	$ 2,500	$ 2,580	$ 2,580
5440 - Buildings & Grounds Maintenance	$ 393	$ 1,033	$ 438	$ 1,000	$ 1,000	$ 1,000
5445 - City Facility Trash Service	$ 5,456	$ 1,044	$ -	$ 1,000	$ 1,000	$ 1,000
Total Utilities	$ 16,466	$ 11,523	$ 5,323	$ 14,500	$ 19,580	$ 14,580
Equipment and Maintenance						
5510 - Repairs & Maint Buildings	$ 8,260	$ 8,286	$ 2,520	$ 10,000	$ 5,000	$ 10,000
5515 - Repairs & Maint Vehicles	$ 7,891	$ 13,992	$ 11,759	$ 15,000	$ 10,000	$ 15,000
5530 - Repairs & Maint Streets	$ 1,501	$ 25,387	$ 392	$ 7,500	$ 7,500	$ 7,500
5535 - Repairs & Maint Other	$ 4,334	$ 17,313	$ 3,740	$ 10,000	$ 10,000	$ 10,000
5550 - Sand & Salt	$ 5,744	$ 8,289	$ 3,148	$ 12,000	$ 12,000	$ 12,000
5570 - Machinery & Equipment Purchase	$ -	$ 2,100	$ 6,904	$ 7,500	$ 2,500	$ 5,000
5575 - Street Lights	$ 4,027	$ 9,776	$ 12,838	$ 15,500	$ 5,000	$ 5,000
5576 - Traffic Signals	$ 1,450	$ 3,381	$ 1,523	$ 5,000	$ 5,000	$ 5,000
5577 - Street Signs	$ 5,128	$ 1,041	$ 1,716	$ 3,500	$ 3,500	$ 3,500
Total Equipment and Maintenance	$ 38,334	$ 89,565	$ 44,540	$ 86,000	$ 60,500	$ 73,000
Interfund Transfers						
5920 - Equipment Reserve Transfer	$ 50,000	$ 200,000	$ -	$ 30,000	$ 30,000	$ 10,000
Total Interfund Transfers	$ 50,000	$ 200,000	$ -	$ 30,000	$ 30,000	$ 10,000
TOTAL	$ 548,956	$ 762,161	$ 370,937	$ 680,453	$ 653,623	$ 679,230

General Fund – Police

- Professional fees up due to body/dash camera annual subscription beginning 2025 and wage increase for mental health co-responders (covered partially by grant funding renewal sought by Merriam)
- Technology hosting by Johnson County continues to increase

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget
	12/31/2023	12/31/2024	7/31/2025		12/31/2025	2026
	Actual	Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous						
4720 - Other Income	$ (4,583)	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous	$ (4,583)	$ -	$ -	$ -	$ -	$ -
Salary & Benefits						
5020 - Salaries - KPF	$ 613,443	$ 621,187	$ 393,588	$ 615,630	$ 615,630	$ 639,500
5025 - Overtime - KPF	$ 54,876	$ 48,308	$ 33,732	$ 65,000	$ 65,000	$ 65,000
5030 - KPERS Contributions	$ 864	$ -	$ -	$ -	$ -	$ -
5035 - KP&F Contributions	$ 150,374	$ 155,946	$ 106,477	$ 160,000	$ 175,000	$ 165,000
5040 - Payroll Taxes	$ 52,907	$ 49,620	$ 31,993	$ 55,000	$ 55,000	$ 58,000
5045 - Health Insurance	$ 86,295	$ 83,307	$ 45,122	$ 99,545	$ 99,545	$ 100,250
5050 - Car Allowance	$ 4,500	$ 5,900	$ 4,000	$ 6,000	$ 6,000	$ 6,000
5065 - PT Reserve Salary	$ 17,342	$ 4,362	$ 6,099	$ 18,000	$ 18,000	$ 18,000
Total Salary & Benefits	$ 980,602	$ 968,629	$ 621,011	$ 1,019,175	$ 1,034,175	$ 1,051,750
Employee Expenses						
5105 - Staff Activities	$ 1,387	$ 322	$ 33	$ 1,000	$ 2,000	$ 1,000
5110 - Training Programs	$ 10,776	$ 8,355	$ 9,065	$ 12,000	$ 13,000	$ 12,000
5120 - Travel Allowance	$ 1,530	$ 452	$ 119	$ 1,000	$ 4,000	$ 1,500
5130 - Dues & Subscriptions	$ 1,553	$ 1,532	$ 1,560	$ 2,000	$ 2,500	$ 2,000
5140 - Uniforms & Cleaning	$ 5,563	$ 2,636	$ 1,094	$ 5,000	$ 6,500	$ 6,000
Total Employee Expenses	$ 20,810	$ 13,298	$ 11,871	$ 21,000	$ 28,000	$ 22,500
Professional Fees						
5220 - School Crossing Guard Services	$ 9,513	$ 11,614	$ 5,814	$ 13,400	$ 13,400	$ 14,000
5225 - Mental Health Co-Responder	$ 5,869	$ 6,332	$ 3,317	$ 7,000	$ 9,500	$ 15,000
5230 - Animal Control Services	$ -	$ -	$ 6,195	$ 6,195	$ 7,600	$ 7,600
5240 - Municipal Court Costs	$ (879)	$ -	$ -	$ -	$ -	$ -
5295 - Professional Services - Other	$ 1,071	$ 177	$ -	$ 18,000	$ 21,400	$ 18,000
Total Professional Fees	$ 15,575	$ 18,123	$ 15,326	$ 44,595	$ 51,900	$ 54,600
General Operating Expenses						
5310 - Office Supplies	$ 1,210	$ 529	$ 400	$ 1,000	$ 2,000	$ 1,500
5320 - Gas & Oil	$ 12,820	$ 15,272	$ 10,835	$ 17,500	$ 21,000	$ 17,500
5340 - Computer Expense	$ 25,084	$ 31,436	$ 28,076	$ 40,000	$ 40,000	$ 40,000
5345 - Postage	$ 126	$ -	$ -	$ 100	$ 100	$ 100
5350 - Printing	$ 990	$ 2,165	$ 543	$ 2,000	$ 2,000	$ 2,000
5370 - Operating Supplies - Other	$ 7,771	$ 5,024	$ 7,237	$ 11,000	$ 7,000	$ 10,000
5395 - Miscellaneous Expense	$ -	$ 93	$ (93)	$ (93)	$ -	$ -
Total General Operating Expenses	$ 48,001	$ 54,519	$ 46,998	$ 71,507	$ 72,100	$ 71,100
Utilities						
5415 - Telephone & Data Connections	$ 3,021	$ 3,090	$ 1,791	$ 4,500	$ 4,500	$ 4,500
Total Utilities	$ 3,021	$ 3,090	$ 1,791	$ 4,500	$ 4,500	$ 4,500
Equipment and Maintenance						
5515 - Repairs & Maint Vehicles	$ 8,410	$ 12,558	$ 6,100	$ 8,000	$ 8,000	$ 8,000
5525 - Repairs & Maint Other Equipment	$ 2,237	$ 472	$ 1,693	$ 3,000	$ 3,000	$ 3,000
5570 - Machinery & Equipment Purchase	$ 1,133	$ 52	$ -	$ 1,000	$ 1,000	$ 1,000
Total Equipment and Maintenance	$ 11,780	$ 13,082	$ 7,793	$ 12,000	$ 12,000	$ 12,000
Park and Events						
5720 - Outside Agencies	$ 1,100	$ 1,229	$ 1,100	$ 1,500	$ 1,500	$ 1,500
Total Park and Events	$ 1,100	$ 1,229	$ 1,100	$ 1,500	$ 1,500	$ 1,500
Interfund Transfers						
5920 - Equipment Reserve Transfer	$ 30,000	$ 70,000	$ -	$ 30,000	$ 30,000	$ 10,000
Total Interfund Transfers	$ 30,000	$ 70,000	$ -	$ 30,000	$ 30,000	$ 10,000
TOTAL	$ 1,106,306	$ 1,141,971	$ 705,890	$ 1,204,277	$ 1,234,175	$ 1,227,950

WESTWOOD

General Fund – Parks & Recreation

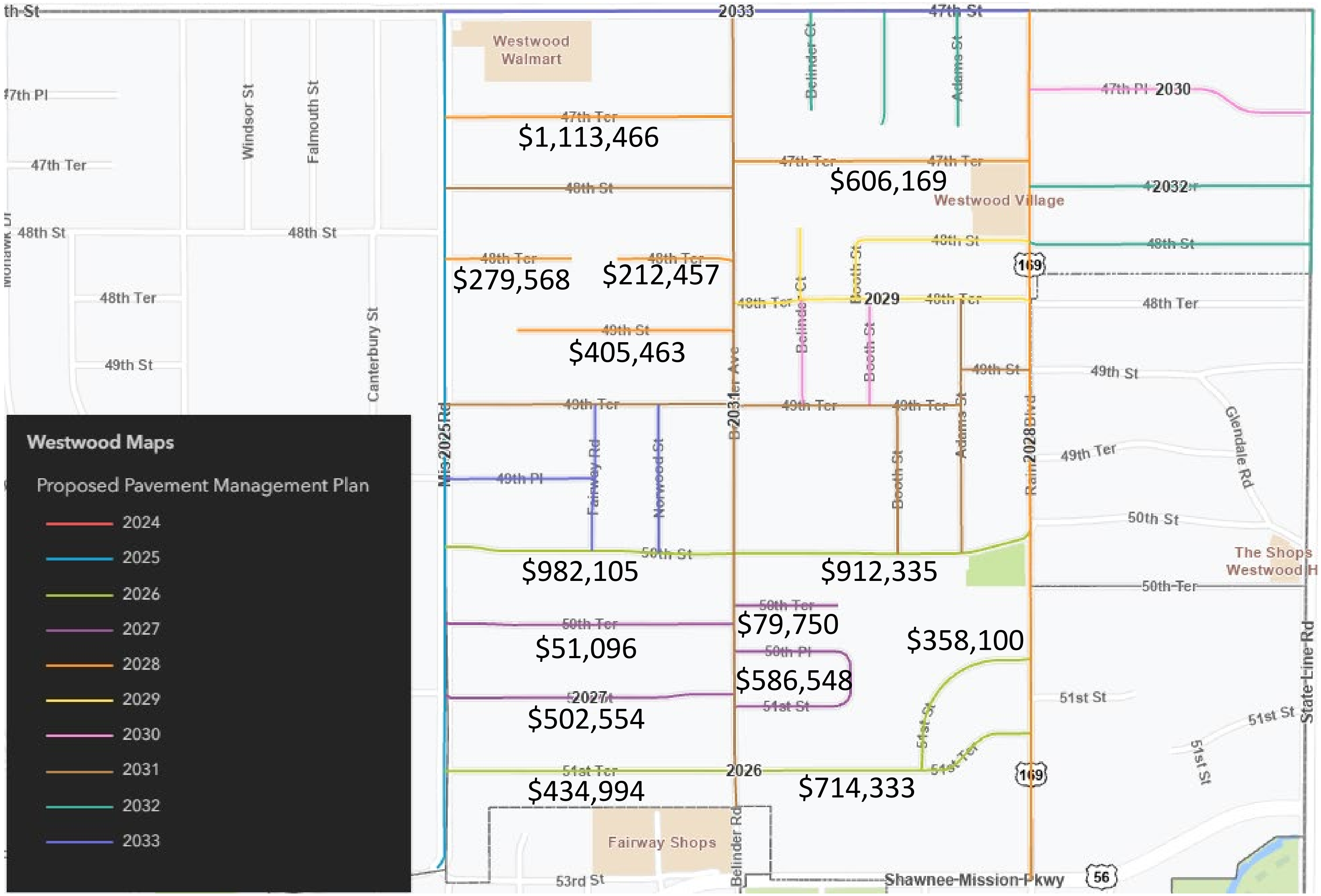
- Budget largely anticipated to remain flat from FY 2025 – FY 2026
- Oktoberfest and the fireworks display are budgeted higher to account for rising associated costs
- Recommend to increase Tree Care budget in future years following receipt of Kansas Forest Service report

	Year Ending 12/31/2023	Year Ending 12/31/2024	Year To Date 7/31/2025		Current Year Budget 12/31/2025	Next Year's Budget 2026
	Actual	Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous						
4720 - Other Income	$ -	$ (1,000.00)	$ -	$ -	$ -	$ -
Total Miscellaneous	$ -	$ (1,000.00)	$ -	$ -	$ -	$ -
General Operating Expenses						
5370 - Operating Supplies - Other	$ 2,220.00	$ 2,136.39	$ -	$ 3,000.00	$ 3,000.00	$ 3,000.00
Total General Operating Expenses	$ 2,220.00	$ 2,136.39	$ -	$ 3,000.00	$ 3,000.00	$ 3,000.00
Utilities						
5410 - Building Utilities	$ 4,425.79	$ 10,362.67	$ 3,205.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
5470 - Tree & Easement Care	$ 8,531.90	$ 5,774.05	$ 4,575.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
5475 - Landscaping Maintenance	$ 10,996.64	$ 7,015.26	$ 3,829.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Total Utilities	$ 23,954.33	$ 23,151.98	$ 11,609.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
Equipment and Maintenance						
5525 - Repairs & Maint Other Equipment	$ 15,392.98	$ 4,057.47	$ 3,070.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Total Equipment and Maintenance	$ 15,392.98	$ 4,057.47	$ 3,070.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Park and Events						
5740 - Oktoberfest	$ 7,653.75	$ 7,589.46	$ 53.00	$ 8,000.00	$ 7,000.00	$ 8,000.00
5750 - Fireworks	$ 5,680.03	$ 5,521.96	$ 1,809.00	$ 5,600.00	$ 5,500.00	$ 6,000.00
5760 - Other Events	$ 2,012.88	$ 13,584.77	$ 854.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
5770 - Pool Pass Expenses	$ 918.65	$ 424.05	$ -	$ 750.00	$ 750.00	$ 750.00
Total Park and Events	$ 16,265.31	$ 27,120.24	$ 2,716.00	$ 16,850.00	$ 15,750.00	$ 17,250.00
TOTAL	$ 57,832.62	$ 55,466.08	$ 17,395.00	$ 59,850.00	$ 58,750.00	$ 60,250.00

WESTWOOD

Capital Improvement Plan: Recommended Schedule

- The map reflects a ten-year program recommended for maintenance of streets, sidewalks, stormwater, and streetlight replacement
- The CIP currently is underfunded to implement this plan within the recommended 10-year time horizon
- Current cost estimates are shown for complete treatment of **pavement, sidewalks, stormwater updates, and streetlight installation** in 2025 dollars



	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year
	12/31/2023	12/31/2024	7/31/2025		12/31/2025	2026	2027	2028
	Actual	Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	$ (313,412)	$ 306,230	$ 958,899	$ 958,899	$ 958,899	$ 684,073	$ (2,071,223)	$ (3,141,953)
Taxes								
4030 - City Sales & Use Tax - Special	$ 353,625	$ 385,198	$ 221,716	$ 360,000	$ 353,625	$ 375,000	$ 375,000	$ 375,000
Total Taxes	**$ 353,625**	**$ 385,198**	**$ 221,716**	**$ 360,000**	**$ 353,625**	**$ 375,000**	**$ 375,000**	**$ 375,000**
Restricted Fees								
JoCo SMAC Program								$ -
4440 - JoCo CARS Program	$ 259,000	$ -	$ -	$ 341,384	$ 453,000	$ -	$ 67,951	$ 69,606
Total Restricted Use	**$ 259,000**	**$ -**	**$ -**	**$ 341,384**	**$ 453,000**	**$ -**	**$ 67,951**	**$ 69,606**
Miscellaneous								
4720 - Other Income	$ 28,484	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750 - Reimbursements	$ 95,627	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous	**$ 124,111**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Interfund Transfers								
4810 - Transfer from General Fund	$ 100,000	$ 545,242	$ -	$ 350,000	$ 350,000	$ 170,000	$ 180,000	$ 190,000
Mission Rd. Complete Street				$ 50,904	$ 100,000			
50th Street, Mission Rd. to Belinder						$ 142,018		
50th Street, Belinder to Rainbow						$ 123,271		
51st Terrace, Mission to Belinder						$ 628		
51st Terrace, Belinder to Rainbow						$ 83,607		
51st Street, 51st Ter to Rainbow						$ 8,061		
W. 50thTerrace Mission to Belinder							$ 160	
51st St. Mission to Belinder							$ 859	
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac)							$ 98,753	
47th Terrace, Mission to Belinder								$ 84,090
47th Terrace, Belinder to Rainbow								$ 22,148
48th Ter. Cul De Sacs (off Mission and off Belinder)								$ 26,728
49th Street Cul De Sac								$ 891
4840 - Transfer from Stormwater Fund	**$ -**	**$ 25,000**	**$ -**	**$ 50,904**	**$ 100,000**	**$ 357,585**	**$ 99,772**	**$ 133,857**
Expensed to Special Highway Fund	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000	$ 50,000	$ 50,000
Total Interfund Transfers	**$ 100,000**	**$ 570,242**	**$ -**	**$ 450,904**	**$ 450,000**	**$ 577,585**	**$ 329,772**	**$ 373,857**
	$ 523,324	$ 1,261,671	$ 1,180,615	$ 2,111,186	$ 2,215,524	$ 1,636,658	$ (1,298,500)	$ (2,323,490)
Professional Fees								
5290 - Engineering/Design Services					$ 491,288			
Streets & Streetlights								
Mission Rd. Complete Street		$ 38,982		$ 85,610				
50th Street, Mission Rd. to Belinder				$ 90,936		$ 60,624		
50th Street, Belinder to Rainbow				$ 84,475		$ 56,317		
51st Terrace, Mission to Belinder				$ 40,277		$ 26,851		
51st Terrace, Belinder to Rainbow				$ 78,212		$ 52,141		
51st Street, 51st Ter to Rainbow				$ 33,157		$ 22,105		
W. 50thTerrace Mission to Belinder						$ 4,873	$ 3,346	
51st St. Mission to Belinder						$ 47,928	$ 32,911	
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac)						$ 70,305	$ 48,276	
47th Terrace, Mission to Belinder							$ 116,214	$ 79,801
47th Terrace, Belinder to Rainbow							$ 59,545	$ 40,887
48th Ter. Cul De Sacs (off Mission and off Belinder)							$ 48,332	$ 33,188
49th Street Cul De Sac							$ 39,829	$ 27,349
Facilities								
Park Improvements Planning		$ 70,050		$ 1,400				
5295 - Professional Services - Other	$ 406	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Professional Fees	**$ 406**	**$ 109,032**	**$ -**	**$ 414,067**	**$ 491,288**	**$ 341,144**	**$ 348,454**	**$ 181,226**
Equipment and Maintenance								
5545 - Stone Wall Repairs	$ 15,929	$ 18,740	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
5575 - Street Lights	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Total Equipment and Maintenance	**$ 15,929**	**$ 18,740**	**$ -**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
Street and Stormwater								
5610 - Capital Improvement Expense					$ 42,094			
Streets & Streetlights								
Belinder Ct. & Booth St. Streetlights				$ 145,000				
47th Street Complete Street	$ 25,759							
Mission Rd. Complete Street				$ 628,046				
50th Street, Mission Rd. to Belinder						$ 855,462		
50th Street, Belinder to Rainbow						$ 794,689		
51st Terrace, Mission to Belinder						$ 378,901		
51st Terrace, Belinder to Rainbow						$ 735,763		
51st Street, 51st Ter to Rainbow						$ 311,923		
W. 50thTerrace Mission to Belinder							$ 45,843	
51st St. Mission to Belinder							$ 450,882	
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac)							$ 658,274	
47th Terrace, Mission to Belinder								$ 1,093,273
47th Terrace, Belinder to Rainbow								$ 560,159
48th Ter. Cul De Sacs (off Mission and off Belinder)								$ 454,678
49th Street Cul De Sac								$ 415,711
Total Streets & Streetlights	**$ 25,759**	**$ -**	**$ -**	**$ 773,046**	**$ -**	**$ 3,076,738**	**$ 1,154,999**	**$ 2,523,821**
Facilities								
Public Works Building Repairs				$ 50,000		$ 100,000	$ 100,000	$ 100,000
Park Improvements							$ 50,000	$ 50,000
Total Facilities	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 100,000**	**$ 150,000**	**$ 150,000**
Interfund Transfers								
5960 - Debt Service Transfer	$ 175,000	$ 175,000	$ -	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000
Total Interfund Transfers	**$ 175,000**	**$ 175,000**	**$ -**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**
	$ 217,094	$ 302,772	$ -	$ 1,427,113	$ 681,288	$ 3,707,882	$ 1,843,453	$ 3,045,047
TOTAL	$ 306,230	$ 958,899	$ 1,180,615	$ 684,073	$ 1,534,236	**$ (2,071,223)**	**$ (3,141,953)**	**$ (5,368,537)**

Capital Improvement Fund: Target schedule overlaid with maintaining current resource level

- Table reflects all streets improvement projects recommended through 2028
- Table does not include needed park nor City Hall deferred maintenance
- 2024 (12.75 mill) and 2025 (7.5 mill) transfers from the General Fund have been more aggressive than is sustainable for future years
- Future transfers of +/- 7 mills are recommended; should be reevaluated each year in relation to General Fund reserve target

WESTWOOD

Capital Improvement Plan: Deficit

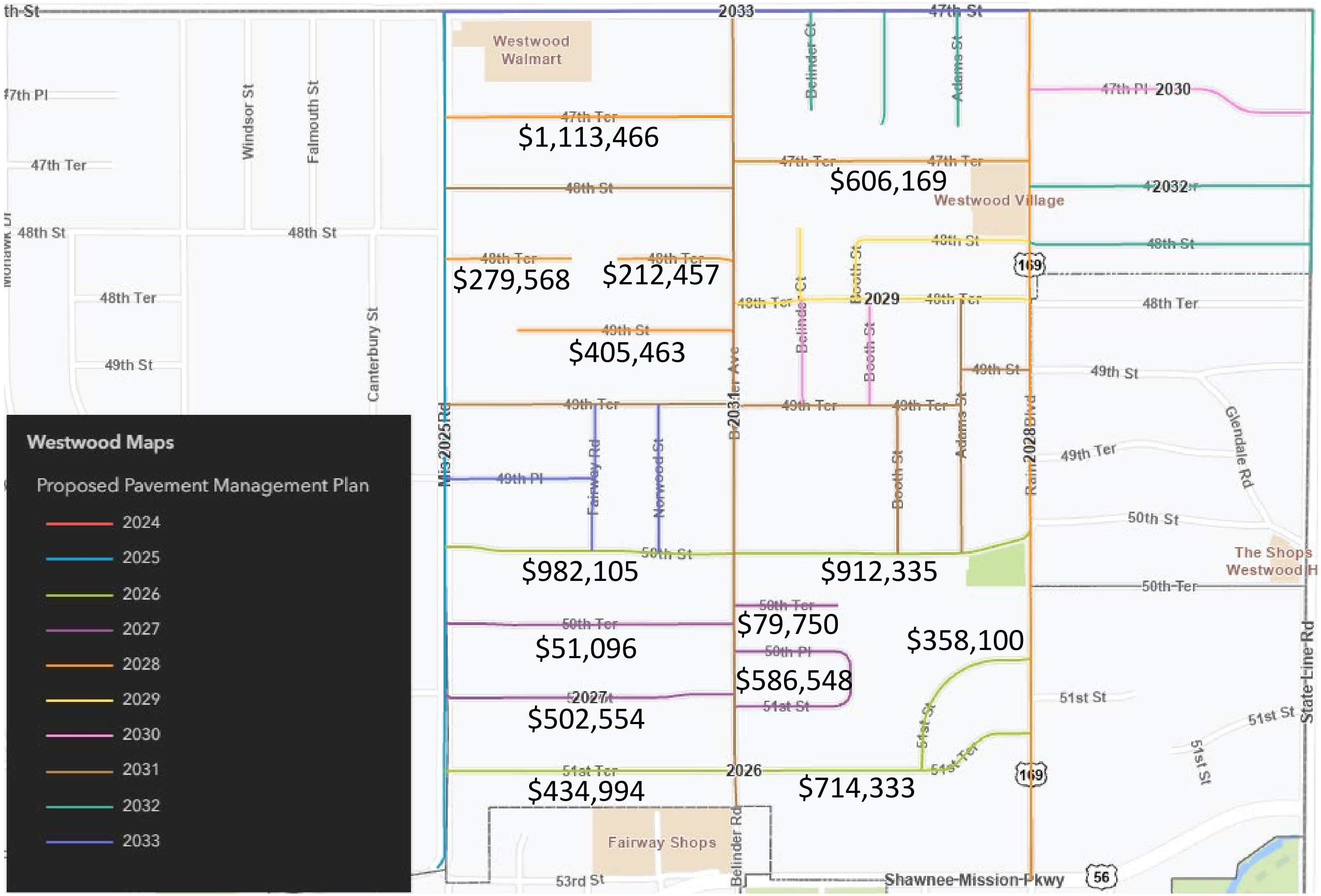
Past three-year average sales tax + property tax revenue = $525,000

Improving streets on recommended schedule results in the following deficit:

2026 = $2.1M

2027 = $3.2M

2028 = $5.4M



	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year	Future Year	Future Year
	12/31/2023	12/31/2024	7/31/2025		12/31/2025	2026	2027	2028	2029	2030
	Actual	Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast	Forecast	Forecast
Beginning Fund Balance	$ (313,412)	$ 306,230	$ 958,899	$ 958,899	$ 958,899	$ 873,663	$ 91,650	$ 100,440	$ 508,820	$ 234,759
Taxes										
4030 - City Sales & Use Tax - Special	$ 353,625	$ 385,198	$ 221,716	$ 360,000	$ 353,625	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
Total Taxes	**$ 353,625**	**$ 385,198**	**$ 221,716**	**$ 360,000**	**$ 353,625**	**$ 375,000**	**$ 375,000**	**$ 375,000**	**$ 375,000**	**$ 375,000**
Restricted Fees										
JoCo SMAC Program		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4440 - JoCo CARS Program	$ 259,000	$ -	$ -	$ 341,384	$ 453,000	$ -	$ -	$ -	$ -	
Total Restricted Use	**$ 259,000**	**$ -**	**$ -**	**$ 341,384**	**$ 453,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous										
4720 - Other Income	$ 28,484	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750 - Reimbursements	$ 95,627	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous	**$ 124,111**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Interfund Transfers										
4810 - Transfer from General Fund	$ 100,000	$ 545,242	$ -	$ 350,000	$ 350,000	$ 370,000	$ 390,000	$ 413,000	$ 438,000	$ 465,000
Mission Rd. Complete Street				$ 50,904	$ 100,000					
50th Street, Mission Rd. to Belinder						$ 142,018				
50th Street, Belinder to Rainbow									$ 134,702	
51st Terrace, Mission to Belinder							$ 647			
W. 50thTerrace Mission to Belinder							$ 160			
51st St. Mission to Belinder						$ 834				
4840 - Transfer from Stormwater Fund	**$ -**	**$ 25,000**	**$ -**	**$ 50,904**	**$ 100,000**	**$ 142,852**	**$ 807**	**$ -**	**$ 134,702**	**$ -**
Expensed to Special Highway Fund	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Interfund Transfers	**$ 100,000**	**$ 570,242**	**$ -**	**$ 450,904**	**$ 450,000**	**$ 562,852**	**$ 440,807**	**$ 463,000**	**$ 622,702**	**$ 515,000**
	$ 523,324	$ 1,261,671	$ 1,180,615	$ 2,111,186	$ 2,215,524	$ 1,811,515	$ 907,457	$ 938,440	$ 1,506,522	$ 1,124,759
Professional Fees										
5290 - Engineering/Design Services					$ 491,288					
Streets & Streetlights										
Mission Rd. Complete Street		$ 38,982		$ 85,610						
50th Street, Mission Rd. to Belinder				$ 90,936		$ 60,624				
50th Street, Belinder to Rainbow								$ 89,620	$ 63,385	
51st Terrace, Mission to Belinder						$ 40,277	$ 27,657			
51st Terrace, Belinder to Rainbow										$ 88,028
51st Street, 51st Ter to Rainbow										$ 33,157
W. 50thTerrace Mission to Belinder						$ 4,731	$ 3,249			
51st St. Mission to Belinder				$ 46,532		$ 31,022				
Facilities										
Park Improvements Planning		$ 70,050		$ 1,400						
5295 - Professional Services - Other	$ 406	$ -	$ -	$ -						
Total Professional Fees	**$ 406**	**$ 109,032**	**$ -**	**$ 224,477**	**$ 491,288**	**$ 136,654**	**$ 30,906**	**$ 89,620**	**$ 63,385**	**$ 121,185**
Equipment and Maintenance										
5545 - Stone Wall Repairs	$ 15,929	$ 18,740	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
5575 - Street Lights	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Total Equipment and Maintenance	**$ 15,929**	**$ 18,740**	**$ -**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
Street and Stormwater										
5610 - Capital Improvement Expense					$ 42,094					
Streets & Streetlights										
Belinder Ct. & Booth St. Streetlights				$ 145,000						
47th Street Complete Street	$ 25,759	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mission Rd. Complete Street	$ -	$ -		$ 628,046						
50th Street, Mission Rd. to Belinder						$ 855,462				
50th Street, Belinder to Rainbow									$ 868,378	
51st Terrace, Mission to Belinder							$ 390,268			
W. 50thTerrace Mission to Belinder							$ 45,843			
51st St. Mission to Belinder						$ 437,749				
Total Streets & Streetlights	**$ 25,759**	**$ -**	**$ -**	**$ 773,046**	**$ -**	**$ 1,293,211**	**$ 436,111**	**$ -**	**$ 868,378**	**$ -**
Facilities										
Public Works Building Repairs				$ 50,000		$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Park Improvements							$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Facilities	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 100,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
Interfund Transfers										
5960 - Debt Service Transfer	$ 175,000	$ 175,000	$ -	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000
Total Interfund Transfers	**$ 175,000**	**$ 175,000**	**$ -**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**
	$ 217,094	$ 302,772	$ -	$ 1,237,523	$ 681,288	$ 1,719,865	$ 807,017	$ 429,620	$ 1,271,763	$ 461,185
TOTAL	$ 306,230	$ 958,899	$ 1,180,615	$ 873,663	$ 1,534,236	$ 91,650	$ 100,440	$ 508,820	$ 234,759	$ 663,574

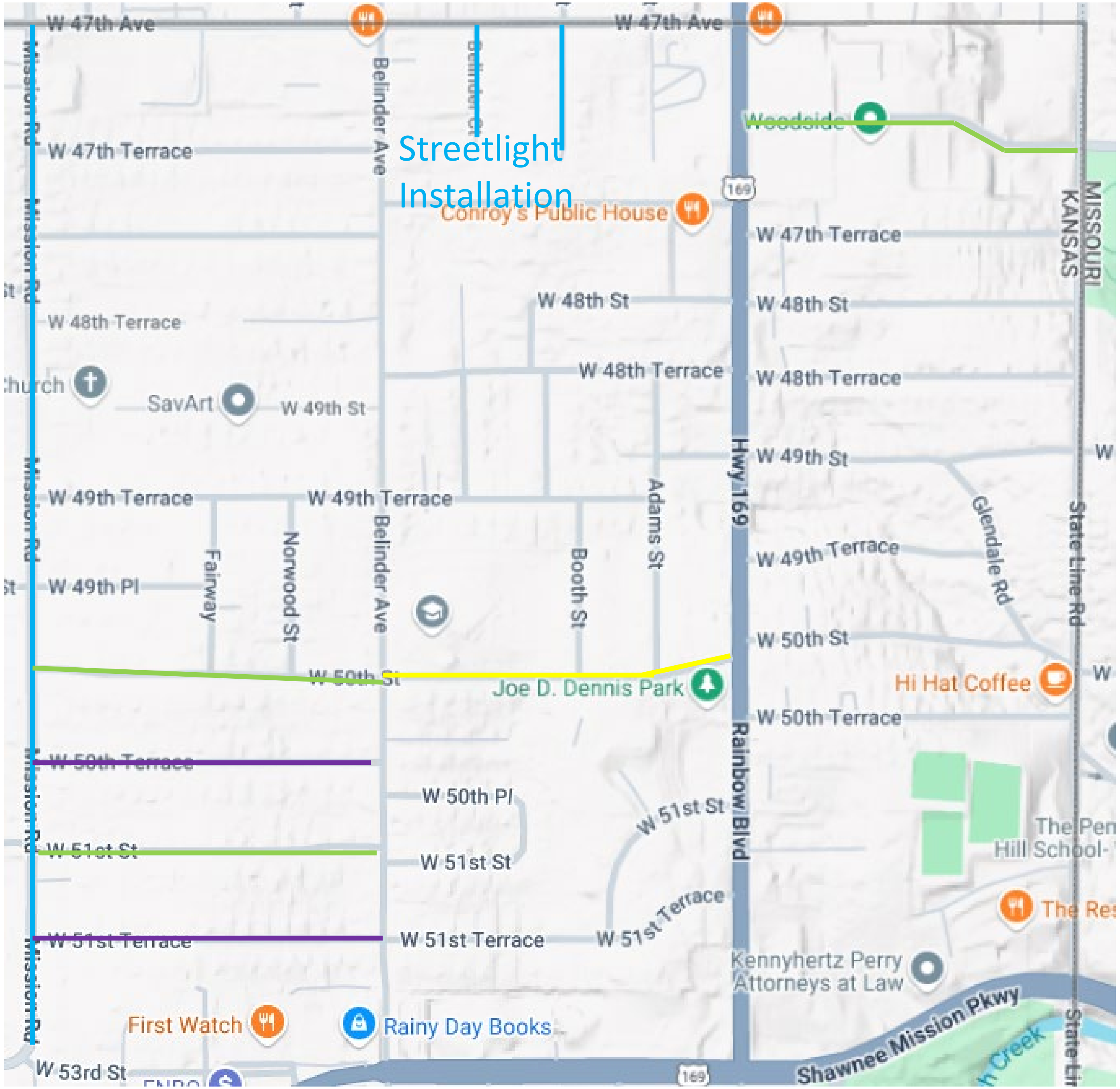
Capital Improvement Fund Unbudgeted on State Forms, multi-year capital fund

- If 4 mill increase adopted, staff recommends increasing CIP funding from the [close to] 3 mills typically dedicated annually to +/- 7 mills
- Reflects incremental capital investment in existing Public Works facility
- Funding for park improvements and City Hall replacement expected to be pursued through private-public-non-profit partnerships

WESTWOOD

Capital Improvement Plan: Schedule w/ 4 mill increase in FY 26

- 2025 – complete 2024 projects
- 2026 – 1/5 target streets + 1/4 2027 target streets; 47th Pl. funded by Woodside CID2 sales tax and CARS (no City funding)
- 2027 – 1/5 2026 target streets + 1/4 2027 target streets
- 2028 – no streets; allow fund balance to rebuild
- 2029 – 1/5 2026 target streets
- 2030 – no streets; allow fund balance to rebuild (design engineering for 51st Ter east to Rainbow + 51st St connection to Rainbow)
- **By the end of 2030, recommended improvements will be four (4) years behind schedule**



WESTWOOD

City Facilities: Deferred Maintenance Needs

City Hall

Priority	Description	Estimated Cost (2024)	Remaining Useful Life	Estimated Years to Failure
1.	Replace & Upgrade HVAC	$190,500	0 years	< 2 years
2.	Replace Metal Roof	$165,000	0 years	Failed
3.	Resurface Parking Lot	$25,500	0 years	Failed
4.	Replace Windows/Glazing	$288,750	0 years	Failed
5.	Rebuild Bay Window (Chief's Office)	$7,500	0 years	Failed
6.	Replace EIFS Facade	$83,600	0 years	Failed
7.	Replace Flat Roof	$90,000	0 years	< 2 years

TOTAL Immediate Need: $850,850 (2024 dollars)

Public Works

Priority	Description	Estimated Cost (2024)	Remaining Useful Life	Estimated Years to Failure
1.	Add Exhaust to All Areas of Building		0 years	Existing Health Risk
2.	Add Drainage in Truck Bay		0 years	Existing Safety Risk
3.	Replace Exterior Metal Facade	$362,180	0 years	Failed
4.	Coat Roof & Add Snow Guards		0 years	Failed
5.	Repair Concrete Foundation		0 years	Unknown
6.	Expand Yard	$500,913	0 years	Inadequate
7.	Rebuild Salt Shed		0 years	Inadequate

TOTAL Immediate Need: $863,093 (2024 dollars)

WESTWOOD

Stormwater Utility Fund

- Future budget years reflect transfers to the CIP Fund corresponding to the cost of new curb & gutter planned for those project/budget years

	Year Ending 12/31/2023	Year Ending 12/31/2024	Year To Date 7/31/2025		Current Year Budget 12/31/2025	Next Year's Budget 2026	Future Year 2027	Future Year 2028
	Actual	Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	$ 182,023	$ 189,218	$ 251,429	$ 251,429	$ 234,878	$ 371,009	$ 404,641	$ 580,318
Restricted Fees								
4410 - Stormwater Utility Fee	$ 122,133	$ 244,006	$ 235,531	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 240,000
Total Restricted Use	$ 122,133	$ 244,006	$ 235,531	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 240,000
Professional Fees								
5295 - Professional Services - Other	$ 593	$ 4,606	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
Total Professional Fees	$ 593	$ 4,606	$ -	$ -	$ -	$ -	$ -	$ -
Equipment and Maintenance								
5520 - Repairs & Maint Leaf Truck	$ 561	$ 213	$ -	$ 10,000	$ 10,000	$ 5,000	$ 5,000	$ 5,000
Total Equipment and Maintenance	$ 561	$ 213	$ -	$ 10,000	$ 10,000	$ 5,000	$ 5,000	$ 5,000
Street and Stormwater								
5650 - Stormwater Expense	$ 20,269	$ 7,036	$ 11,058	$ 8,000	$ 6,000	$ 5,000	$ 5,000	$ 5,000
5655 - Leaf Pickup Expenses	$ -	$ 1,424	$ -	$ 8,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Total Street and Stormwater	$ 20,269	$ 8,460	$ 11,058	$ 16,000	$ 16,000	$ 15,000	$ 15,000	$ 15,000
Interfund Transfers								
5910 - CIP - Transfer	$ -	$ 25,000	$ -	$ 50,904	$ 100,000	$ 142,852	$ 807	$ -
5920 - Equipment Reserve Transfer	$ 50,000	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -
5960 - Debt Service Transfer	$ 43,516	$ 43,516	$ -	$ 43,516	$ 43,516	$ 43,516	$ 43,516	$ 43,516
Total Interfund Transfers	$ 93,516	$ 168,516	$ -	$ 94,420	$ 143,516	$ 186,368	$ 44,323	$ 43,516
TOTAL	**$ 189,218**	**$ 251,429**	**$ 475,902**	**$ 371,009**	**$ 305,362**	**$ 404,641**	**$ 580,318**	**$ 756,802**

Special Highway Fund

- Staff recommends expensing $50,000 of CIP expenditures from this Fund each year a streets project is budgeted from the CIP to help offset the increasing cost of pavement management projects
- Budget includes 2026 funding to help offset the cost of implementing the improvements to Rainbow Blvd. recommended by the 2023 PSP study should KDOT agree to roadway modifications

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year
	12/31/2023	12/31/2024	7/31/2025		12/31/2025	2026	2027	2028
	Actual	Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	$ 105,658	$ 169,095	$ 230,638	$ 230,638	$ 181,095	$ 240,196	$ 49,696	$ 59,196
Restricted Fees								
4420 - State Hwy Maintenance	$ 17,792	$ 14,830	$ 11,074	$ 14,820	$ 14,820	$ 14,500	$ 14,500	$ 14,500
4430 - Special Highway Fund Revenue	$ 46,988	$ 46,974	$ 22,141	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000
Total Restricted Use	$ 64,780	$ 61,805	$ 33,215	$ 59,820	$ 59,820	$ 59,500	$ 59,500	$ 59,500
Professional Fees								
5295 - Professional Services - Other	$ 1,185	$ -	$ -	$ -	$ -			
Total Professional Fees	$ 1,185	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment and Maintenance								
5530 - Repairs & Maint Streets	$ 9	$ 261	$ -	$ 50,000	$ 200,000	$ 50,000	$ 50,000	$ 50,000
5590 - State Highway Maintenance	$ -	$ -	$ 58	$ 58	$ -	$ 200,000		
Total Equipment and Maintenance	$ 9	$ 261	$ 58	$ 50,058	$ 200,000	$ 250,000	$ 50,000	$ 50,000
Street and Stormwater								
5630 - Special Highway Expense	$ 149	$ -	$ 204	$ 204	$ -	$ -	$ -	$ -
Total Street and Stormwater	$ 149	$ -	$ 204	$ 204	$ -	$ -	$ -	$ -
TOTAL	**$ 169,095**	**$ 230,638**	**$ 263,591**	**$ 240,196**	**$ 40,915**	**$ 49,696**	**$ 59,196**	**$ 68,696**

Woodside TIF/CID Fund

- Staff worked with Woodside developer Blair Tanner to leverage accruing CID2 revenues to fund improvements to 47th Place. The Fund shows a negative fund balance in 2026 only to account for the project cost; Fund would not dip negative as project cost is recommended to be moved to new fund once created.
- If future TIF districts and projects are created in Westwood, we will likely use this fund and create new account codes to track those revenues and expenditures

	Year Ending 12/31/2023	Year Ending 12/31/2024	Year To Date 7/31/2025		Current Year Budget 12/31/2025	Next Year's Budget 2026	Future Year 2027	Future Year 2028
	Actual	Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	$ 457,312	$ 602,664	$ 799,296	$ 799,296	$ 707,418	$ 758,593	$ (185,074)	$ (60,074)
Restricted Fees								
4440 - JoCo CARS Program	$ -	$ -	$ -	$ -	$ -	$ 944,000	$ -	$ -
4450 - WV Ad Valorem Tax	$ 112,360	$ 522,119	$ 517,312	$ 517,312	$ 503,032	$ 500,000	$ 500,000	$ 500,000
4460 - WV CID-1	$ 228,229	$ 237,039	$ 149,767	$ 261,119	$ 265,645	$ 240,000	$ 240,000	$ 240,000
4465 - WV CID-2	$ 107,662	$ 124,911	$ 81,179	$ 119,296	$ 107,897	$ 125,000	$ 125,000	$ 125,000
Total Restricted Use	$ 448,251	$ 884,069	$ 748,258	$ 897,727	$ 876,574	$ 1,809,000	$ 865,000	$ 865,000
Professional Fees								
5290 - Engineering/Design Services - 47th Place Complete Street Improvements	$ -	$ -	$ 70,883	$ 160,000	$ -	$ 232,600		
Total Professional Fees	$ -	$ -	$ 70,883	$ 160,000	$ -	$ 232,600	$ -	$ -
Street and Stormwater								
5610 - Capital Improvement Expense - 47th Place Complete Street Improvements	$ -	$ -	$ -	$ -	$ -	$ 1,780,067		
Total Street and Stormwater	$ -	$ -	$ -	$ -	$ -	$ 1,780,067	$ -	$ -
Miscellaneous								
5830 - UMB TIF Payment	$ 74,410	$ 454,134	$ 517,312	$ 517,312	$ 503,032	$ 500,000	$ 500,000	$ 500,000
5835 - UMB CID Payment	$ 228,489	$ 233,302	$ 261,119	$ 261,119	$ 265,645	$ 240,000	$ 240,000	$ 240,000
Total Miscellaneous	$ 302,899	$ 687,437	$ 778,431	$ 778,431	$ 768,677	$ 740,000	$ 740,000	$ 740,000
TOTAL	**$ 602,664**	**$ 799,296**	**$ 698,240**	**$ 758,593**	**$ 815,315**	**$ (185,074)**	**$ (60,074)**	**$ 64,926**
						Staff recommends creating Capital Project Fund for this expense in 2026 and issue GO Bonds backed by CID2 future receipts		

Major Asset Purchases

Equipment Reserve Plan Highlights

2026

2027

2028

2029

2030

Equipment Reserve Fund

- Funds Equipment Replacement Plan
- Staff recommends decreasing transfers from General Fund in future years as fund has built a healthy reserve balance and funds not transferred to the ERF can instead be transferred to the CIP

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year
	12/31/2023	12/31/2024	7/31/2025		12/31/2025	2026	2027	2028
	Actual	Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	$ 151,488	$ 346,480	$ 330,449	$ 330,449	$ 330,449	$ 343,449	$ 334,449	$ 224,749
Grants and Donations								
4640 - Federal Grants	$ -	$ 3,385	$ -	$ -	$ -			
Total Grants and Donations	$ -	$ 3,385	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfers								
4810 - Transfer from General Fund	$ 155,000	$ 325,000	$ -	$ 75,000	$ 75,000	$ 22,500	$ 22,500	$ 22,500
4840 - Transfer from Stormwater Fund	$ 50,000	$ 100,000	$ -	$ -	$ -			
Total Interfund Transfers	$ 205,000	$ 425,000	$ -	$ 75,000	$ 75,000	$ 22,500	$ 22,500	$ 22,500
General Operating Expenses								
5395 - Miscellaneous Expense	$ 8	$ -	$ -	$ -	$ -			
Total General Operating Expenses	$ 8	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment and Maintenance								
5570 - Machinery & Equipment Purchase								
Public Works								
Leaf Vacuum Truck	$ -	$ 288,233	$ -	$ -	$ -			
2023 F-550 (2010 Vehicle Replacement)	$ -	$ 1,949	$ -	$ -	$ -			
2024 F-250 (New Fleet Vehicle)	$ -	$ 65,604	$ -	$ -	$ -			
Portable Water Tank (Landscape Maintenance)	$ -	$ 11,232	$ -	$ -	$ -			
2012 Ford F-550 & Equipment Replacement							$ 112,200	
Police								
2023 Dodge Durango (2017 Patrol Vehicle Replacement)	$ -	$ 58,693	$ -	$ -	$ -			
Body Cameras	$ -	$ 16,955	$ -	$ -	$ -			
Safety [Bulletproof] Vests	$ 10,000	$ 1,750	$ -	$ -	$ -			
2024 Dodge Durango (2017 Patrol Vehicle Replacement)	$ -		$ 61,567	$ 62,000	$ 88,250			
In-car computer replacements (4)						$ 16,500		
Tasers and Gear (10)							$ 20,000	
2021 Police Explorer Replacement								$ 75,000
Administration								
Computers (x 6) and related desktop equipment replacement	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -
Total Equipment and Maintenance	$ 10,000	$ 444,416	$ 61,567	$ 62,000	$ 88,250	$ 31,500	$ 132,200	$ 75,000
TOTAL	**$ 346,480**	**$ 330,449**	**$ 268,882**	**$ 343,449**	**$ 317,199**	**$ 334,449**	**$ 224,749**	**$ 172,249**
		Vehicle encumbered in FY2022						

Debt Service Fund

- The annual transfer from the General Fund increases each year to create one mill of ad valorem tax when added to the ½ mill levied by the Debt Service Fund
- In FY2026, a 2-mill increase in the annual transfer from the General Fund is budgeted to payoff the remaining principal & interest (P&I) payment on 5050 Rainbow Blvd. (former church site). If the City is paid the assignment fee for the former Westwood View Elementary School site, this transfer would decrease to the normally-budgeted ½ mill as the assignment fee would cover this P&I.

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year
	12/31/2023	12/31/2024	7/31/2025		12/31/2025	2026	2027	2028
	Actual	Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	$ 170,342	$ 144,556	$ 170,739	$ 170,739	$ 172,790	$ 204,939	$ 72,814	$ 128,797
Taxes								
4010 - Ad Valorem Tax	$ 17,388	$ 19,182	$ 20,193	$ 23,225	$ 23,225	$ 20,534	$ 20,500	$ 20,500
4060 - Motor Vehicle Tax	$ 1,361	$ 1,478	$ 724	$ 1,460	$ 1,460	$ 1,437	$ 1,500	$ 1,500
Total Taxes	$ 18,749	$ 20,660	$ 20,917	$ 24,685	$ 24,685	$ 21,971	$ 22,000	$ 22,000
Interfund Transfers								
4810 - Transfer from General Fund	$ 18,830	$ 19,395	$ -	$ 23,487	$ 23,487	$ 125,000	$ 27,830	$ 29,500
4820 - Transfer from CIP Fund	$ 175,000	$ 175,000	$ -	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000
4840 - Transfer from Stormwater Fund	$ 43,516	$ 43,516	$ -	$ 43,516	$ 43,516	$ 43,516	$ 43,516	$ 43,516
Total Interfund Transfers	$ 237,346	$ 237,911	$ -	$ 242,003	$ 242,003	$ 343,516	$ 246,346	$ 248,016
Professional Fees								
5295 - Professional Services - Other	$ 3,000	$ -	$ -	$ -	$ -			
Total Professional Fees	$ 3,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating Expenses								
5395 - Miscellaneous Expense	$ -	$ -	$ -	$ -	$ 204,750			
Total General Operating Expenses	$ -	$ -	$ -	$ -	$ 204,750	$ -	$ -	$ -
Street and Stormwater								
5610 - Capital Improvement Expense	$ 66,569	$ 19,800	$ 9,900	$ 19,800	$ 19,250	$ 285,000		
Total Street and Stormwater	$ 66,569	$ 19,800	$ 9,900	$ 19,800	$ 19,250	$ 285,000	$ -	$ -
Miscellaneous								
5840 - Interest on GO Bond	$ 77,313	$ 72,588	$ 33,844	$ 67,688	$ 67,688	$ 62,613	$ 57,363	$ 51,938
5845 - Principal on GO Bond	$ 135,000	$ 140,000	$ -	$ 145,000	$ 145,000	$ 150,000	$ 155,000	$ 160,000
Total Miscellaneous	$ 212,313	$ 212,588	$ 33,844	$ 212,688	$ 212,688	$ 212,613	$ 212,363	$ 211,938
TOTAL	**$ 144,556**	**$ 170,739**	**$ 147,913**	**$ 204,939**	**$ 2,790**	**$ 72,814**	**$ 128,797**	**$ 186,876**

Five-year review of select actions taken to address fiscal sustainability (administrative and legislative)

2022

Expense Control

Leave payout at separation (capped and drew down employees' max carryover)

Medical benefits employee-employer cost restructuring to create parity between plan styles and reduce City cost of traditional co-pay plan.

Sought quotes for alternate medical benefits carrier and transitioned to public risk pool, reducing premiums in the first year (0% increase for following two plan years, 3% increase in rates for this upcoming plan year)

2023

Expense Control

STD, Life, ADD, work comp insurance lines bid; transitioned to carrier with richer benefits at lower cost

Revenue Generation

Updated rates in MW and WWH service contracts to more fully-offset cost of WW service

Established TIF District at 50th & Rainbow to create mechanism for using private investment in the district to fund City park improvements

2024

Expenses Control

Property & liability insurance bid; transitioned to carrier with richer benefits at lower cost

New leaf vacuum purchase; savings on employee efficiency and dumping fees

Revenue Generation

Increased Stormwater Utility Fee (net $120K to SUF annually)

Negotiated 50% rebate of Woodside IRB Sales Tax Abatement savings (net $345K to CIP)

Moved idle funds from business checking to investment accounts, increasing interest earnings

2025

Expense Control

Eliminate pet license program (costs outweighed benefit)

Revenue Generation

Increased fees for permits and licenses

Secured Woodside Village CID2 receipts to serve as local match of County CARS funds for W. 47th Pl. street improvements ($1.2M to cover local share of project (remainder funded by County cost-shared)

2026

Expense Control

Solid waste contract rebate of dumping fees

Cyber liability insurance bid out, resulting in 50% cost savings in premium and higher limits

Big Picture Reflections

This revised budget reflects a 4 mill increase, which results in +/- 7 mills dedicated to streets, streetlights, sidewalks, and stormwater improvements (in typical years, +/- 3 mill has been dedicated to the CIP).

If a lower (or no) mill increase is approved by the City Council, this would result in a lower transfer to the CIP and a delayed pace in street improvements and streetlight installation.

This revised budget reflects a resulting General Fund reserve balance of 20%, under the Council target. Note: In past years, expenses have come in lower than budgeted and revenues higher, resulting in actual reserves to be higher than budgeted.

Should the City's debt on 5050 Rainbow Blvd. be covered by outside funds, the resulting reserve balance in the General Fund would be 23% in the FY 2026 budget.

City staff has taken a deep dive into departmental expenses and has tightened up budgeting where possible; however certain operational expenses continue to increase, due in large part to aging facilities and older fleet vehicles, increases in contract services, and utilities.

Several measures have been taken – both administratively and legislatively – in the recent past to reduce expenses and expand revenues without raising taxes.