FY 2027 Budget
RNR and Budget Hearings

SEPTEMBER 10, 2026

Presentation Overview

- Priorities and Concerns
- Westwood Structure
- Budget Calendar
- Long-Range Operating Financial Factors
- General Fund Overview
  - Major Revenues and Expenditures Summary
- Capital Program
- Other Funds Overview
- Debt Overview
- Big Picture Reflections

Priorities and Concerns

2024 COMMUNITY SURVEY FINDINGS

Top Three Priorities by Age Cohort

>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%

Priorities and Concerns

2024 Governing Body Strategic Plan

BEGIN CHIPPING AWAY AT DEFERRED MAINTENANCE NEEDS AT PUBLIC WORKS (AND CITY HALL, DEPENDING ON THE COUNCIL'S DECISION ON ULTIMATE DISPOSITION)

ACCELERATE IMPLEMENTATION OF THE STREETS, SIDEWALK, STORMWATER, AND STREETLIGHTS PROGRAM

INCREASE THE CITY'S COMPETITIVENESS IN THE LABOR MARKET WITH EMPLOYEE WAGES AND BENEFITS

Westwood Structure

Organizational Chart

Governing Body
Mayor and City Council

City Administrator

Administration Department

Building Official/Codes Administrator

City Clerk

Administrative Assistant (Part-time)

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

11 June

Preliminary Budget Work Session

- Initial budget work session to understand budget environment and review CIP

29 June

Budget Work Session

- Identify parameters for budget recommendation development and review of major funds

9 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)

13 August

Revised Budget Presentation

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

31 August

Capital Improvement Plan Presentation to Planning Commission

- Presentation of CIP recommendation to Planning Commission for approval

10 September

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.
- Challenging to give large salary increases due to future budget constraints. Opt for a combination salary increase and longevity bonuses.

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 2027 budget results in a projected reserve balance of 26% in the General Fund

Budget Notes

The following plans have been created to present a full picture of the infrastructure needs and goals of the City of Westwood. They are based on professional studies or intentional processes to ensure integrity in the results.

The City does not currently have enough funds to implement these plans on a ten-year timeline; however, the City Council has the authority to increase revenue streams to the extent politically acceptable, extend the timeline to one that's politically acceptable, or both.

The deferred maintenance priorities for City facilities presented here represent only the most pressing, immediate needs. The items and costs listed are, in effect, the cost of kicking the can on the buildings another five years. Should deferred maintenance not be addressed, the cost and consequence of failure could possibly be higher or represent an unbudgeted expenditure requiring immediate reprioritization within an existing budget year, with future budget implications.

WESTWOOD

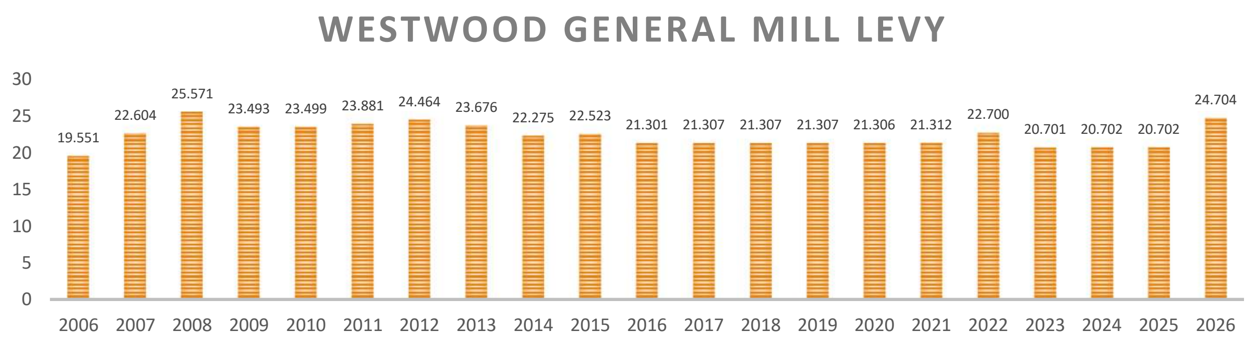
Revenue Context

Currently, **one (1) mill in Westwood generates approximately $50,000**. Any increase in the mill levy would provide additional revenue for personnel and capital projects. **The City raised the mill levy by 4 mills for FY 2026**.

Currently, the City's **½ cent sales tax funding the CIP generates approximately $390,000 annually**. This local sales tax is set is set to expire in 2028, and should be renewed for at least the remaining half of the 2020 GO Bond. This provides an opportunity to consider a sales tax increase.

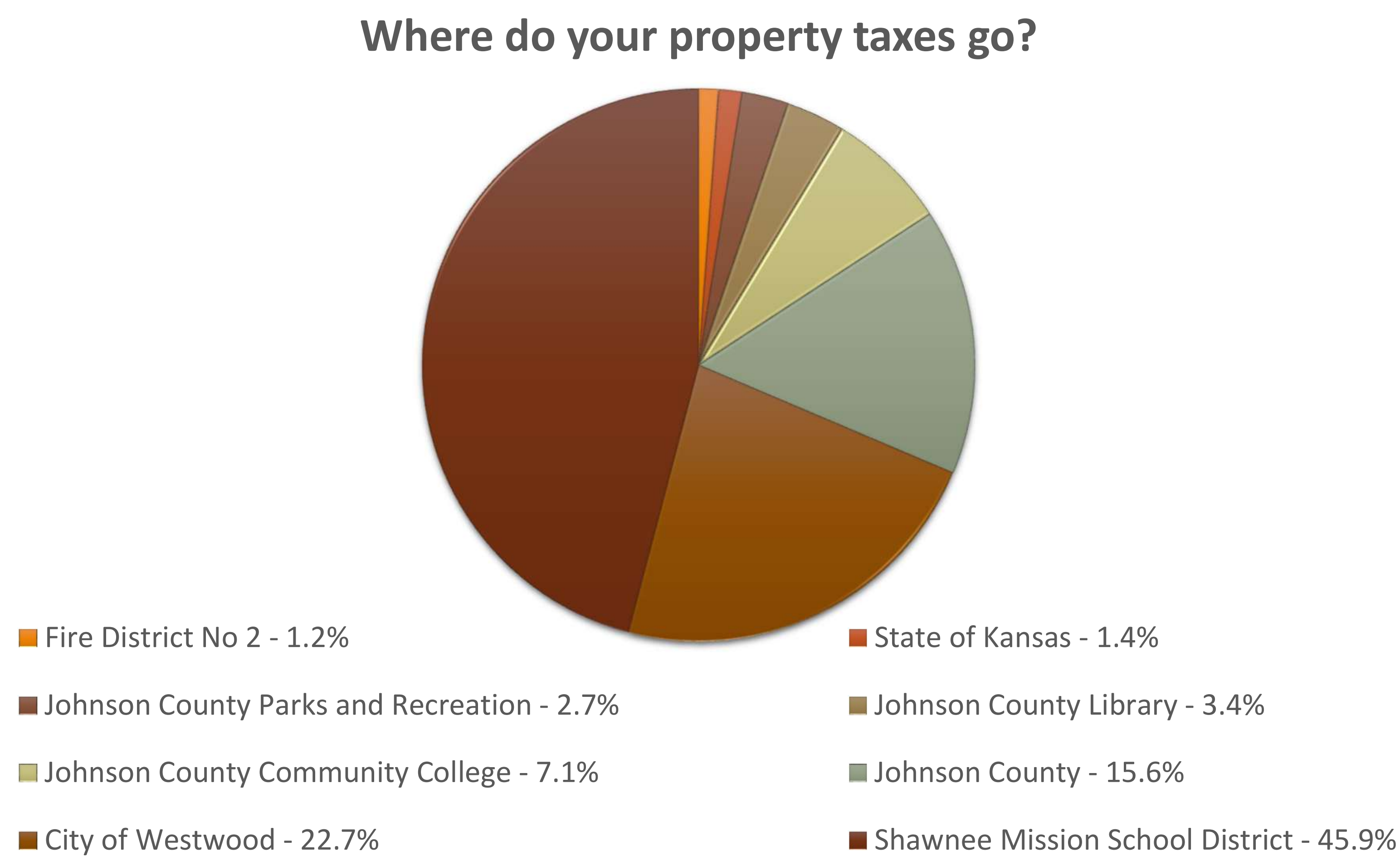
Each street/streetlight project segment ranges in cost from **2 mill to 15 mill**.

Currently, the equivalent of **4+ mill ($200K) is transferred annually from the General Fund to the CIP Fund**. This rate of $575K annual revenue to the CIP maintains a **current pace of two – three + years behind** the aspirational plan created from the independent condition studies conducted over the past several years.



Plus 0.497 for bond and interest

TOTAL MILL LEVY in 2026 = 25.201

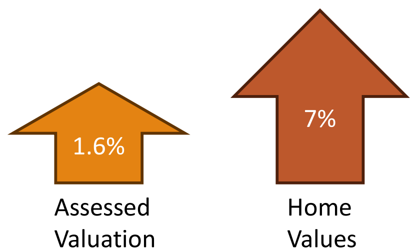

Where do your property taxes go?
Fire District No 2 - 1.2%
State of Kansas - 1.4%
Johnson County Parks and Recreation - 2.7%
Johnson County Library - 3.4%
Johnson County Community College - 7.1%
Johnson County - 15.6%
City of Westwood - 22.7%
Shawnee Mission School District - 45.9%

Westwood Valuation & Revenue Neutral Rate

Valuation Information

2025 = $52,511,041

2026 = $53,363,015



Current Mill Levy = 25.201

Revenue Neutral Rate = 24.797

Proposed 2027 mill levy is 27.199

*General fund expenses increase by min 3%

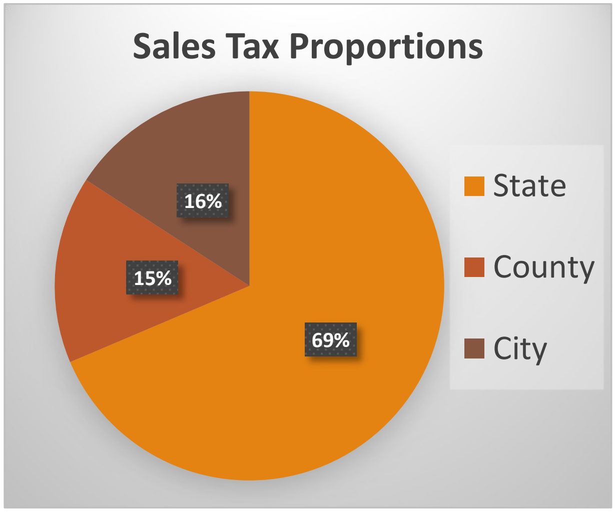
**Midwest Transplant Network became fully exempt

Sales Tax Summary and Options

Total Sales Tax Rate 9.475%

Breakdown

State 6.5%
County 1.475
City 1.5%



Westwood Portion

General Purpose 1%

- Generated $780,184 in 2025 *(equivalent to approximately 14 mills)*
- Maximum rate allowed 2%

Special Purpose 0.5%

- Generated $390,092 in 2025 *(equivalent to approximately 7 mills)*
- 10-year tax for CIP expires 9/30/2028
- Maximum rate allowed 1%

FY 2027 General Fund

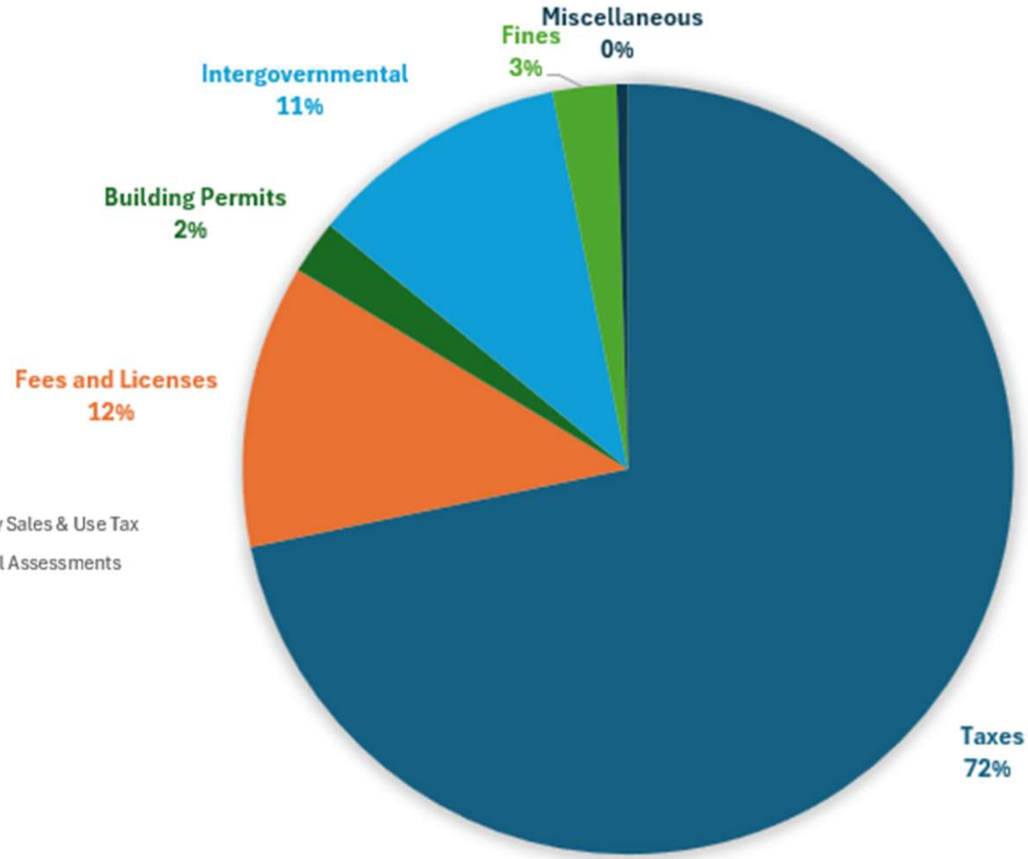
- Revenues are stable due to smaller than expected assessed valuation increase
- Fairly stable without any large expenditures
  - Variety KC grant match is still being determined
- Major Expenditure Changes:
  - Employee Pay – COLA, Merit Raises
    - Many of the cities of JoCo estimating a 3-4% pay increase with a combination of COLA and Merit raises
    - Recommending a 3.5% raise and bringing back the longevity bonus ($2,500) every 3 years anniversary – *approximately $100,000 increase to budget*
  - Benefits increasing by 3%, other contracts increasing by 3% (garbage pick up) to 19% (IT)
  - Reserve Fund – GFOA recommends approximately 20% (no less than 2 months of regular operating revenues or expenditures) – *proposed budget has a 21% reserve [down from 29%]*

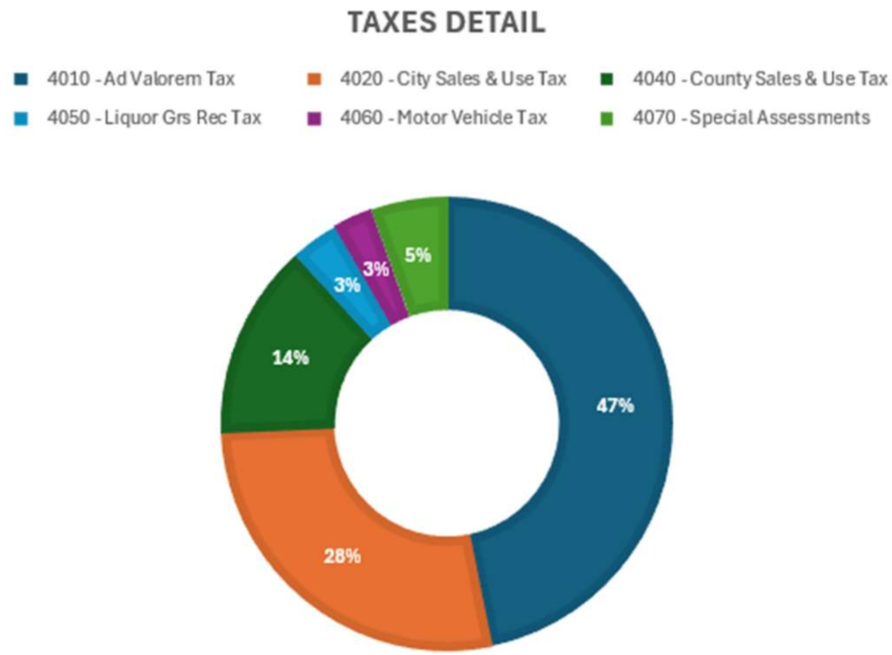
GENERAL FUND SUMMARY

- Revenue doesn't keep up with expenditures resulting in a reduction of fund balance
- Fund balance remains over recommended 20% but something to watch.

		Year Ending 12/31/2025	Year To Date 6/30/2026		Current Year Budget 12/31/2026	Next Year's Budget 2027
		Actual	Actual	Forecast	Adopted	Proposed
	Beginning Fund Balance	$ 1,358,333	$ 1,440,395	$ 1,440,395	$ 1,480,334	$ 1,281,234
Revenues						
	Taxes	$ 2,384,107	$ 1,192,182	$ 2,367,392	$ 2,331,259	$ 2,759,275
	Fees and Licenses	$ 478,352	$ 221,129	$ 444,953	$ 444,000	$ 444,000
	Building Permits	$ 102,706	$ 71,176	$ 114,025	$ 85,000	$ 85,000
	Intergovernmental	$ 366,651	$ 193,203	$ 393,133	$ 396,600	$ 406,749
	Restricted Use	$ -	$ 9,330	$ 9,330	$ -	$ -
	Fines	$ 117,006	$ 49,526	$ 99,937	$ 100,000	$ 100,000
	Miscellaneous	$ 46,416	$ 4,767	$ 239,890	$ 5,100	$ 17,600
	TOTAL	$ 3,495,240	$ 1,741,313	$ 3,668,661	$ 3,361,959	$ 3,812,624
Expenditures						
	Salary & Benefits	$ 2,095,866	$ 977,489	$ 2,074,872	$ 2,176,875	$ 2,213,800
	Employee Expenses	$ 43,423	$ 32,375	$ 48,828	$ 55,700	$ 70,250
	Professional Fees	$ 318,364	$ 117,805	$ 329,365	$ 414,850	$ 401,405
	General Operating Expenses	$ 129,384	$ 45,735	$ 133,965	$ 168,150	$ 179,100
	Utilities	$ 290,093	$ 137,462	$ 303,922	$ 331,580	$ 370,980
	Equipment and Maintenance	$ 116,367	$ 52,548	$ 105,098	$ 82,500	$ 105,000
	Park and Events	$ 26,777	$ 14,191	$ 31,708	$ 34,750	$ 28,750
	WV TIF 40% Sales Tax	$ 63,313	$ 64,235	$ 94,481	$ 60,000	$ 65,000
	Interfund Transfers	$ 648,487	$ 370,124	$ 654,699	$ 535,000	$ 642,500
	Intergovernmental	$ -	$ 45,840	$ 50,881	$ 10,000	$ 10,000
	TOTAL	$ 3,732,074	$ 1,857,804	$ 3,827,821	$ 3,869,405	$ 4,086,785
	Fund Balance	$ 1,121,499	$ 1,323,905	$ 1,281,234	$ 972,888	$ 1,007,073
	Reserves	32%		35%	29%	26%

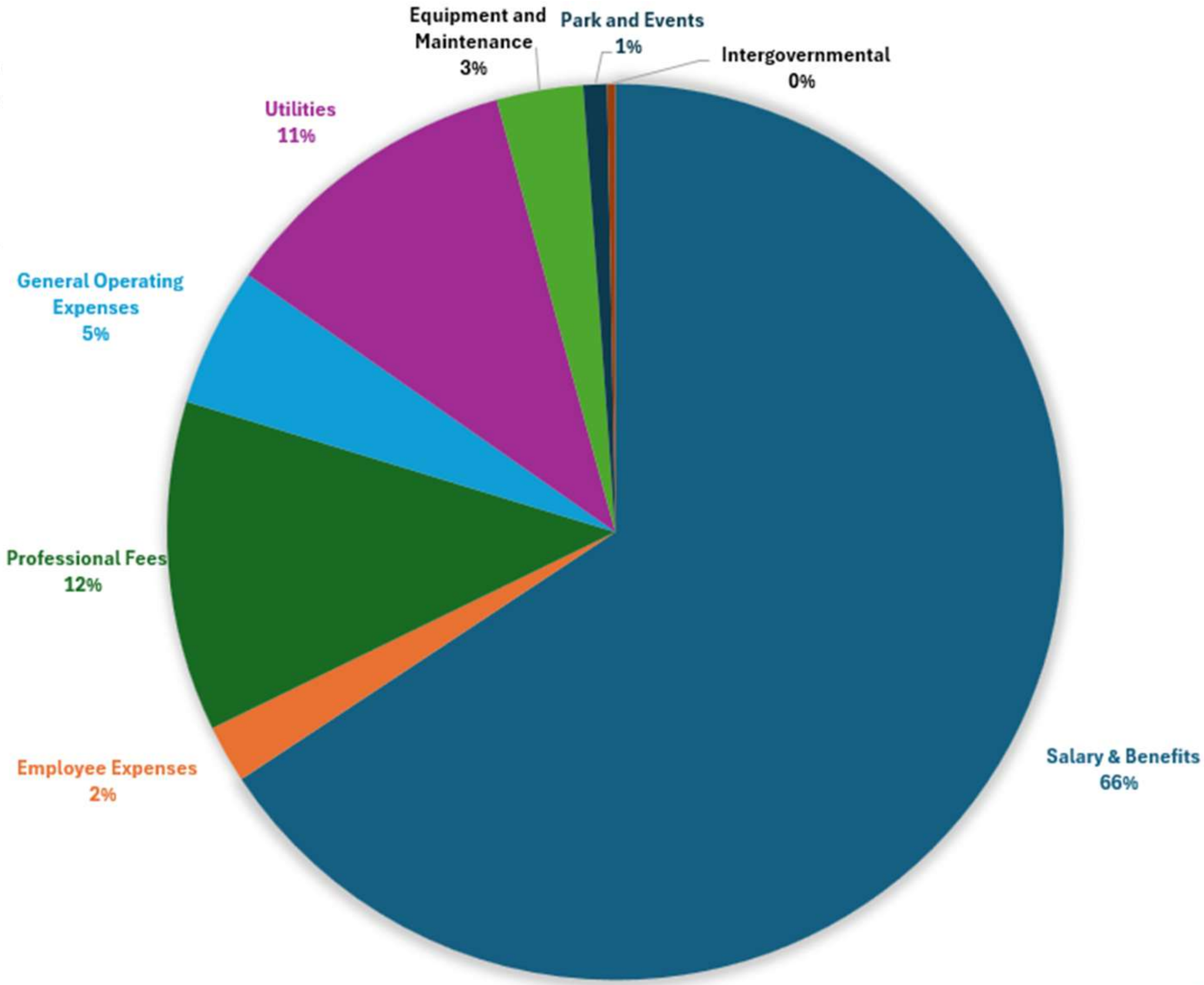
General Fund: Revenues





WESTWOOD

General Fund: Expenditures



	Year Ending 12/31/2025	Year To Date 6/30/2026		Current Year Budget 12/31/2026	Next Year's Budget 2027
	Actual	Actual	Forecast	Adopted	Proposed
Taxes					
4010 - Ad Valorem Tax	883,678.55	668,314.96	1,110,541.06	877,242.00	1,290,822.00
4020 - City Sales & Use Tax	780,184.85	259,909.64	643,032.93	760,000.00	760,000.00
4040 - County Sales & Use Tax	407,830.41	135,421.39	337,065.23	400,000.00	385,000.00
4050 - Liquor Grs Rec Tax	98,627.13	20,614.02	60,942.79	80,000.00	95,682.00
4060 - Motor Vehicle Tax	64,731.87	16,647.94	48,919.52	64,017.00	77,771.00
4070 - Special Assessments	149,054.46	91,273.84	166,890.28	150,000.00	150,000.00
Total Taxes	2,384,107.27	1,192,181.79	2,367,391.81	2,331,259.00	2,759,275.00
Fees and Licenses					
4110 - Woodside Rent	240,000.00	120,000.00	240,986.30	240,000.00	240,000.00
4120 - Utility Franchise Fees	204,183.81	97,297.55	182,996.18	170,000.00	170,000.00
4130 - Community Room Fees	3,456.00	985.00	3,505.55	5,000.00	5,000.00
4140 - Animal Tag Fee	-	-	-	-	-
4150 - Pool Fees	19,095.00	60.00	9,638.08	19,000.00	19,000.00
4160 - Occupational License	11,617.65	2,786.25	7,827.35	10,000.00	10,000.00
Total Fees and Licenses	478,352.46	221,128.80	444,953.46	444,000.00	444,000.00
Building Permits					
4210 - Building Permit Fee - WW	101,959.43	71,019.00	108,827.22	75,000.00	75,000.00
4220 - Building Permit Fee - WWH	582.00	-	2,520.55	5,000.00	5,000.00
4230 - Building Permit Fee - MW	165.00	157.00	2,677.55	5,000.00	5,000.00
Total Building Permits	102,706.43	71,176.00	114,025.32	85,000.00	85,000.00
Intergovernmental					
4310 - Police Services WWH	185,407.47	97,627.03	198,448.95	200,000.00	206,664.00
4320 - Police Services MW	142,187.54	74,869.82	153,006.81	155,000.00	158,485.00
4330 - Police Services - Crossing Guard	6,079.92	3,844.54	7,373.31	7,000.00	7,000.00
4340 - Police Services - Other Revenue	11,933.40	4,802.07	10,851.39	12,000.00	12,000.00
4350 - City Hall Use - WWH	2,100.00	1,050.00	2,108.63	2,100.00	2,100.00
4355 - City Hall Use - MW	2,100.00	1,050.00	2,108.63	2,100.00	2,100.00
4360 - Public Work Services - MW WH	10,795.12	4,911.47	10,960.79	12,000.00	12,000.00
4365 - Codes Services - MW WH	648.00	2,348.50	2,852.61	1,000.00	1,000.00
4370 - City Clerk Services - MW	5,400.00	2,700.00	5,422.19	5,400.00	5,400.00
Total Intergovernmental	366,651.45	193,203.43	393,133.31	396,600.00	406,749.00
Restricted Fees					
4410 - Stormwater Utility Fee	-	9,330.00	9,330.00	-	-
4490 - Bond Proceeds	-	-	-	-	-
Total Restricted Use	-	9,330.00	9,330.00	-	-
Fines					
4510 - Municipal Court Fines	117,006.00	49,526.00	99,936.96	100,000.00	100,000.00
Total Fines	117,006.00	49,526.00	99,936.96	100,000.00	100,000.00
Miscellaneous					
4720 - Other Income	46,189.88	4,717.35	7,237.90	5,000.00	17,500.00
4730 - Sale of Extra Trash Stickers	226.25	49.75	100.16	100.00	100.00
Total Miscellaneous	46,416.13	4,767.10	7,338.06	5,100.00	17,600.00
	3,495,239.74	1,741,313.12	3,436,108.92	3,361,959.00	3,812,624.00

General Fund - Revenues

- Reflects increasing ad valorem by 2 mills
- Intergovernmental fees will increase by 5% due to Police Services contracts with Mission Woods and Westwood Hills
- Increase in other revenue due to potential sale of motorcycle and PD grant for overtime

	Year Ending 12/31/2025 Actual	Year To Date 6/30/2026 Actual	Forecast	Current Year Budget 12/31/2026 Adopted	Next Year's Budget 2027 Proposed
Miscellaneous					
4720 - Other Income	-	1,760.52	1,760.52	-	-
Total Miscellaneous	-	1,760.52	1,760.52	-	-
Salary & Benefits					
5040 - Payroll Taxes	1,771.22	298.40	1,306.62	2,000.00	2,000.00
5055 - 401a Match	17,201.00	8,022.50	20,625.24	25,000.00	25,000.00
5056 - AFLAC Expense	-	-	-	-	-
5060 - Salaries - No Retirement	23,150.00	11,700.00	23,496.16	23,400.00	23,400.00
Total Salary & Benefits	42,122.22	20,020.90	45,428.02	50,400.00	50,400.00
Employee Expenses					
5100 - Mayor's Fund/Longevity Bonus	-	-	-	-	15,000.00
5105 - Staff Activities	1,272.44	712.99	1,973.26	2,500.00	2,500.00
5110 - Training Programs	350.00	280.00	784.11	1,000.00	1,000.00
5120 - Travel Allowance	-	252.28	756.39	1,000.00	1,000.00
5130 - Dues & Subscriptions	4,293.97	3,443.02	5,711.51	4,500.00	4,500.00
Total Employee Expenses	5,916.41	4,688.29	9,225.27	9,000.00	24,000.00
Professional Fees					
5210 - Prosecutor & Judge Services	-	-	-	-	-
5230 - Animal Control Services	-	-	-	-	-
5240 - Municipal Court Costs	-	3,104.10	3,104.10	-	-
5250 - Legal Services	31,673.50	14,932.00	50,219.67	70,000.00	70,000.00
5260 - Audit Expenses	-	-	3,654.79	7,250.00	7,250.00
5270 - Payroll Services	6,956.36	3,320.80	7,353.68	8,000.00	8,000.00
5280 - Insurance & Bonds	110,052.03	35,048.00	105,623.34	140,000.00	140,000.00
5295 - Professional Services - Other	19,512.50	3,000.00	13,082.19	20,000.00	20,000.00
5296 - Treasurer's Services	20,384.79	6,961.64	16,035.61	18,000.00	18,000.00
Total Professional Fees	188,579.18	66,366.54	199,073.38	263,250.00	263,250.00
General Operating Expenses					
5310 - Office Supplies	4,966.10	2,900.92	6,429.69	7,000.00	7,000.00
5340 - Computer Expense	37,740.50	10,383.30	36,597.00	52,000.00	80,000.00
5345 - Postage	926.55	312.00	816.11	1,000.00	1,000.00
5350 - Printing	289.98	1,922.95	2,175.00	500.00	500.00
5355 - City Newsletter Expense	5,501.91	1,328.34	3,848.89	5,000.00	5,000.00
5360 - Legal Publications	811.52	219.22	471.27	500.00	500.00
5370 - Operating Supplies - Other	240.39	-	252.05	500.00	500.00
5395 - Miscellaneous Expense	(2,480.59)	34.33	-	-	-
XXXX - GF Cash Reserves					
Total General Operating Expenses	47,996.36	17,101.06	50,590.01	66,500.00	94,500.00
Utilities					
5410 - Building Utilities	30,265.20	18,758.95	38,923.33	40,000.00	40,000.00
5415 - Telephone & Data Connections	4,360.49	2,205.92	4,474.41	4,500.00	4,500.00
5420 - Street Light Utilities	12,049.57	6,430.17	13,991.81	15,000.00	15,000.00
5430 - Traffic Signal Utilities	33,508.95	10,701.61	25,824.90	30,000.00	30,000.00
5440 - Buildings & Grounds Maintenance	6,421.97	4,234.92	14,317.11	20,000.00	20,000.00
5450 - Resident Trash Service	146,945.80	77,280.00	151,888.22	148,000.00	192,400.00
5480 - Building Operations & Cleaning	18,724.20	6,567.50	16,649.69	20,000.00	20,000.00
Total Utilities	252,276.18	126,179.07	266,069.47	277,500.00	321,900.00
Park and Events					
5710 - Business Community Affairs	1,094.80	-	504.11	1,000.00	1,000.00
5720 - Outside Agencies	10,417.81	11,380.00	18,941.64	15,000.00	15,000.00
Total Park and Events	11,512.61	11,380.00	19,445.75	16,000.00	16,000.00
Miscellaneous					
5820 - Election Cost	3,024.70	-	-	-	-
5832 - WV TIF 40% Sales Tax	54,600.02	59,818.33	90,064.91	60,000.00	60,000.00
5850 - Market Value Adjustment	5,688.14	4,416.54	4,416.54	-	5,000.00
Total Miscellaneous	63,312.86	64,234.87	94,481.45	60,000.00	65,000.00
Interfund Transfers					
5910 - CIP - Transfer	350,000.00	370,000.00	556,520.55	370,000.00	470,000.00
5920 - Equipment Reserve Transfer	75,000.00	-	-	-	5,000.00
5960 - Debt Service Transfer	23,487.00	-	63,013.70	125,000.00	125,000.00
Total Interfund Transfers	448,487.00	370,000.00	619,534.25	495,000.00	600,000.00
Intergovernmental					
6010 - Building Permit Reimbursement - WWH	-	10,194.68	12,715.23	5,000.00	5,000.00
6020 - Building Permit Reimbursement - MW	-	35,645.50	38,166.05	5,000.00	5,000.00
Total Intergovernmental	-	45,840.18	50,881.28	10,000.00	10,000.00
TOTAL	1,060,202.82	727,571.43	1,356,489.40	1,247,650.00	1,445,050.00

General Fund – General Overhead

- Technology hosting by Johnson County increasing fees by 19%
- 3% increase in GFL garbage collection

General Fund – Administration

	Year Ending 12/31/2025 Actual	Year To Date 6/30/2026 Actual	Forecast	Current Year Budget 12/31/2026 Adopted	Next Year's Budget 2027 Proposed
Salary & Benefits					
5010 - Salaries - KPERS	351006.52	186900.41	365108.19	353510	$ 377,000
5015 - Overtime - KPERS	2479.89	1157.29	3677.84	5000	$ 5,000
5030 - KPERS Contributions	36808.49	19222.1	39386.48	40000	$ 40,000
5040 - Payroll Taxes	30543.51	15449.63	32375.11	33575	$ 36,500
5041 - State Unemployment Taxes	2264.54	1498.48	2758.75	2500	$ 2,500
5045 - Health Insurance	60369.37	25067.17	62051.17	73365	$ 52,000
5050 - Car Allowance	5625	2600	5322.19	5400	$ 5,400
5060 - Salaries - No Retirement	13381.25	9225	22823.36	26975	$ 30,000
Total Salary & Benefits	502478.57	261120.08	533503.09	540325	$ 548,400
Employee Expenses					
5100 - Mayor's Discretionary Fund	706.85	0	252.05	500	$ 500
5105 - Staff Activities	1056.14	626.72	1382.88	1500	$ 1,500
5110 - Training Programs	3755.58	462.2	3486.86	6000	$ 6,000
5120 - Travel Allowance	4367.13	100	3124.66	6000	$ 6,000
5130 - Dues & Subscriptions	1436.08	590	1598.22	2000	$ 2,000
Total Employee Expenses	11321.78	1778.92	9844.67	16000	$ 16,000
Professional Fees					
5210 - Prosecutor & Judge Services	22925	11375	23977.74	25000	$ 25,000
5240 - Municipal Court Costs	29110.53	3553.76	16156.5	25000	$ 25,000
5295 - Professional Services - Other	34318.36	8566.25	23689.54	30000	$ 30,000
Total Professional Fees	86353.89	23495.01	63823.78	80000	$ 80,000
General Operating Expenses					
5310 - Office Supplies	1057.67	420.29	1176.45	1500	$ 1,500
5340 - Computer Expenses	0	190.09	190.09	0	$ -
5350 - Printing	141.75	1089.82	1341.87	500	$ 500
5370 - Operating Supplies - Other	2087.73	0	504.11	1000	$ 1,000
5395 - Miscellaneous Expense	188.25	25.98	25.98	0	$ -
Total General Operating Expenses	3475.4	1726.18	3238.5	3000	$ 3,000
Equipment and Maintenance					
5525 - Repairs & Maint Other Equipment	0	123.98	123.98	0	$ -
5570 - Machinery & Equipment Purchase	1345.09	458.41	458.41	0	$ -
Total Equipment and Maintenance	1345.09	582.39	582.39	0	$ -
Interfund Transfers					
5920 - Equipment Reserve Transfer	0	0	1260.27	2500	$ 2,500
Total Interfund Transfers	0	0	1260.27	2500	$ 2,500
TOTALS	604974.73	288702.58	612252.7	641825	$ 649,900.00

WESTWOOD

General Fund – Public Works

	Year Ending 12/31/2025 Actual	Year To Date 6/30/2026 Actual	Forecast	Current Year Budget 12/31/2026 Adopted	Next Year's Budget 2027 Proposed
Miscellaneous					
4720 - Other Income	0	0	0	0	$ -
Total Miscellaneous	0	0	0	0	$ -
Salary & Benefits					
5010 - Salaries - KPERS	350468.71	163001.57	346799.93	364600	$ 360,000
5015 - Overtime - KPERS	12800.18	2544.37	10106.01	15000	$ 15,000
5030 - KPERS Contributions	37555.8	18914.11	39078.49	40000	$ 35,000
5040 - Payroll Taxes	27885.53	12169.99	29108.07	33600	$ 33,600
5045 - Health Insurance	52688.77	20830.17	49161.13	56200	$ 55,400
5060 - Salaries - No Retirement	17599.2	0	12602.74	25000	$ 25,000
Total Salary & Benefits	$ 498,998	$ 217,460	$ 486,856	$ 534,400	$ 524,000
Employee Expenses					
5105 - Staff Activities	$ -	$ -	$ 500	$ 1,000	$ 500
5110 - Training Programs	$ 24	$ -	$ 1,000	$ 1,200	$ 1,000
5120 - Travel Allowance	$ 777	$ 47	$ 1,000	$ 1,200	$ 1,000
5130 - Dues & Subscriptions	$ 2,258	$ 2,039	$ 2,300	$ 2,200	$ 2,500
5140 - Uniforms & Cleaning	$ 3,070	$ 1,379	$ 2,000	$ 2,000	$ 2,000
5150 - DOT Drug Test Administrative	$ 714	$ 184	$ 700	$ 600	$ 750
Total Employee Expenses	$ 6,844	$ 3,649	$ 7,500	$ 8,200	$ 7,750
Professional Fees					
5290 - Engineering/Design Services	$ 955	$ -	$ 10,000	$ 15,000	$ 10,000
5295 - Professional Services - Other	$ 225	$ -	$ 1,000	$ 2,000	$ 2,000
Total Professional Fees	$ 1,180	$ -	$ 11,000	$ 17,000	$ 12,000
General Operating Expenses					
5310 - Office Supplies	$ 513	$ 44	$ 750	$ 750	$ 750
5320 - Gas & Oil	$ 11,563	$ 5,844	$ 13,000	$ 15,000	$ 15,000
5330 - Small Tool Expense	$ 2,661	$ 35	$ 3,000	$ 3,000	$ 3,000
5340 - Computer Expense	$ -	$ -	$ 500	$ 500	$ 2,500
5350 - Printing	$ -	$ -	$ -	$ 300	$ 250
5370 - Operating Supplies - Other	$ 7,619	$ 1,940	$ 8,000	$ 8,000	$ 8,000
5395 - Miscellaneous Expense	$ 37	$ -	$ -	$ -	$ -
Total General Operating Expenses	$ 22,393	$ 7,863	$ 25,250	$ 27,550	$ 29,500
Utilities					
5410 - Building Utilities	$ 7,907	$ 3,892	$ 10,000	$ 15,000	$ 10,000
5415 - Telephone & Data Connections	$ 1,539	$ 993	$ 2,500	$ 2,580	$ 2,580
5440 - Buildings & Grounds Maintenance	$ 1,033	$ 438	$ 1,000	$ 1,000	$ 1,000
5445 - City Facility Trash Service	$ 1,044	$ -	$ 1,000	$ 1,000	$ 1,000
Total Utilities	$ 11,523	$ 5,323	$ 14,500	$ 19,580	$ 14,580
Equipment and Maintenance					
5510 - Repairs & Maint Buildings	$ 8,286	$ 2,520	$ 10,000	$ 5,000	$ 10,000
5515 - Repairs & Maint Vehicles	$ 13,992	$ 11,759	$ 15,000	$ 10,000	$ 15,000
5530 - Repairs & Maint Streets	$ 25,387	$ 392	$ 7,500	$ 7,500	$ 7,500
5535 - Repairs & Maint Other	$ 17,313	$ 3,740	$ 10,000	$ 10,000	$ 10,000
5550 - Sand & Salt	$ 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	$ 9,776	$ 12,838	$ 15,500	$ 5,000	$ 5,000
5576 - Traffic Signals	$ 3,381	$ 1,523	$ 5,000	$ 5,000	$ 5,000
5577 - Street Signs	$ 1,041	$ 1,716	$ 3,500	$ 3,500	$ 3,500
Total Equipment and Maintenance	$ 89,565	$ 44,540	$ 86,000	$ 60,500	$ 73,000
Interfund Transfers					
5920 - Equipment Reserve Transfer	$ 200,000	$ -	$ 30,000	$ 30,000	$ 20,000
Total Interfund Transfers	$ 200,000	$ -	$ 30,000	$ 30,000	$ 20,000
TOTAL	$ 830,503	$ 278,836	$ 661,106	$ 697,230	$ 680,830

General Fund – Police Department

	Year Ending	Year To Date		Current Year Budget		Next Year's Budget
	12/31/2025	6/30/2026		12/31/2026		2027
	Actual	Actual	Forecast	Adopted		Proposed
Salary & Benefits						
5020 - Salaries - KPF	667537.09	305734.87	628112.95	639500		$ 680,000
5025 - Overtime - KPF	57906.95	20523.77	53290.89	65000		$ 60,000
5035 - KP&F Contributions	173303.13	85802.12	168980.2	165000		$ 165,000
5040 - Payroll Taxes	52426.29	24862.4	54100.76	58000		$ 61,000
5045 - Health Insurance	83966.94	35810.78	86347.77	100250		$ 104,000
5050 - Car Allowance	6250	2750	5774.66	6000		$ 6,000
5065 - PT Reserve Salary	10876.25	3403.75	12477.72	18000		$ 15,000
Total Salary & Benefits	1052266.65	478887.69	1009084.95	1051750		$ 1,091,000
Employee Expenses						
5105 - Staff Activities	477.76	1101.26	1605.37	1000		$ 1,000
5110 - Training Programs	9883.26	6632.06	12681.38	12000		$ 12,000
5120 - Travel Allowance	2420.54	0	756.16	1500		$ 1,500
5130 - Dues & Subscriptions	1770	1675	2683.22	2000		$ 2,000
5140 - Uniforms & Cleaning	4789.54	1507.61	4532.27	6000		$ 6,000
Total Employee Expenses	19341.1	10915.93	22258.4	22500		$ 22,500
Professional Fees						
5220 - School Crossing Guard Services	12235.08	5741.04	12798.57	14000		$ 14,155
5225 - Mental Health Co-Responder	6627.76	2165.96	9727.6	15000		$ 10,000
5230 - Animal Control Services	6195.6	3438	7269.23	7600		$ 4,000
5295 - Professional Services - Other	17192.52	16598.52	25672.49	18000		$ 18,000
Total Professional Fees	42250.96	27943.52	55467.89	54600		$ 46,155
General Operating Expenses						
5310 - Office Supplies	1220.54	1226.97	1983.13	1500		$ 1,500
5320 - Gas & Oil	21040.38	8505.74	17327.66	17500		$ 17,500
5340 - Computer Expense	32198.31	8199.83	28364.21	40000		$ 18,000
5345 - Postage	77.75	0	50.41	100		$ 100
5350 - Printing	1039.3	56.97	1065.19	2000		$ 2,000
5370 - Operating Supplies - Other	3123.28	1955.13	6996.23	10000		$ 10,000
5395 - Miscellaneous Expense	-93.2	800	800	0		$ -
Total General Operating Expenses	58606.36	20744.64	56586.83	71100		$ 49,100
Utilities						
5415 - Telephone & Data Connections	3362.7	1324.8	3593.29	4500		$ 4,500
Total Utilities	3362.7	1324.8	3593.29	4500		$ 4,500
Equipment and Maintenance						
5515 - Repairs & Maint Vehicles	11802.08	3011.92	7044.8	8000		$ 8,000
5525 - Repairs & Maint Other Equipment	1721.6	2603.71	4116.04	3000		$ 3,000
5570 - Machinery & Equipment Purchase	7690.73	0	504.11	1000		$ 11,000
Total Equipment and Maintenance	21214.41	5615.63	11664.95	12000		$ 22,000
Park and Events						
5720 - Outside Agencies	1199.99	1100	1856.16	1500		$ 1,500
Total Park and Events	1199.99	1100	1856.16	1500		$ 1,500
Interfund Transfers						
5920 - Equipment Reserve Transfer	0	0	5041.1	10000		$ 20,000
Total Interfund Transfers	0	0	5041.1	10000		$ 20,000
TOTAL	$ 1,198,242	$ 546,532	$ 1,165,554	$ 1,227,950	$ -	$ 1,256,755

General Fund – Parks & Recreation

	Year Ending	Year To Date		Current Year Budget	Next Year's Budget
	12/31/2025	6/30/2026		12/31/2026	2027
	Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous					
4720 - Other Income	0	146.81	146.81	0	$ -
Total Miscellaneous	0	146.81	146.81	0	$ -
General Operating Expenses					
5370 - Operating Supplies - Other	199.96	0	1512.33	3000	$ 3,000.00
Total General Operating Expenses	199.96	0	1512.33	3000	$ 3,000.00
Utilities					
5410 - Building Utilities	6735.49	1652.33	6693.43	10000	$ 10,000.00
5470 - Tree & Easement Care	5680.53	26	5067.1	10000	$ 10,000.00
5475 - Landscaping Maintenance	10515.36	2957.26	7998.36	10000	$ 10,000.00
Total Utilities	22931.38	4635.59	19758.89	30000	$ 30,000.00
Equipment and Maintenance					
5525 - Repairs & Maint Other Equipment	5587.17	2392.37	7433.47	10000	$ 10,000.00
Total Equipment and Maintenance	5587.17	2392.37	7433.47	10000	$ 10,000.00
Park and Events					
5740 - Oktoberfest	7433.86	290	4322.88	8000	$ 8,000.00
5750 - Fireworks	5592.02	0	3024.66	6000	$ -
5760 - Other Events	1038.79	987.63	2247.9	2500	$ 2,500.00
5770 - Pool Pass Expenses	0	432.96	811.04	750	$ 750.00
Total Park and Events	14064.67	1710.59	10406.48	17250	$ 11,250.00
TOTAL	$ 42,783.18	$ 8,885.36	$ 39,257.98	$ 60,250.00	$ 54,250.00

- This budget does not reflect increasing maintenance fees due to the redesign of Joe D Dennis Park as that will not be complete until the end of 2027/beginning of 2028.
- The local match is not currently budgeted as the funds are expected to come from donations and future TIF proceeds from the Hunt Midwest project. If this changes, then Westwood will need to do a budget amendment.

Capital Improvements Fund – Streets and Infrastructure

- The proposed GO Bond issuance would generate approximately \$2.5 million in today's dollars to kick start Westwood's street and streetlight project list
- The debt service would be paid by the 4 mill levy increase approved in 2025 that went into affect in 2026 – approximately \$200,000 annually.

	Year Ending 12/31/2025 Actual	Current Year Budget 12/31/2026 Adopted	Next Year's Budget 2027 Proposed	Future Year 2028 Forecast	Future Year 2029 Forecast	Future Year 2030 Forecast	Future Year 2031 Forecast
Beginning Fund Balance	$ 1,315,845	$ 1,199,587	$ 1,918,705	$ 1,384,474	$ 993,705	$ (760,545)	$ (1,965,321)
Taxes							
4030 - City Sales & Use Tax - Special	$ 390,092	$ 353,625	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
Total Taxes	$ 390,092	$ 353,625	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
Interfund Transfers							
4810 - Transfer from General Fund	$ 350,000	$ 370,000	$ 370,000	$ 390,000	$ 400,000	$ 410,000	$ 420,000
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac)							
47th Terrace, Mission to Belinder							
47th Terrace, Belinder to Rainbow							
48th Ter. Cul De Sacs (off Mission and off Belinder)							
49th Street Cul De Sac							
4840 - Transfer from Stormwater Fund	$ 92,000	$ 142,852	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Expensed to Special Highway Fund	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Interfund Transfers	$ 442,000	$ 512,852	$ 520,000	$ 540,000	$ 550,000	$ 560,000	$ 570,000
	$ 2,147,937	$ 2,519,064	$ 2,813,705	$ 2,299,474	$ 1,918,705	$ 174,455	$ (1,020,321)
Professional Fees							
5290 - Engineering/Design Services	$ 81,310	$ 26,000					
Streets & Streetlights							
Previous Projects	$ 38,982						
50th Belinder to Mission							
W. 50th St., Rainbow to Belinder			$ 132,544				
W. 50th Pl., Belinder to W. 51st St.			$ 24,639				
W. 51st St., Belinder to W. 50th Pl.			$ 48,411				
Booth, W. 48th St. to W. 48th Ter.				$ 27,657			
W. 48th Ter., Belinder to Rainbow				$ 145,800			
W. 48th St., Booth to Rainbow				$ 73,800			
Booth, W. 48th Ter. To W. 49th Ter.				$ 31,500			
W. 47th Ter., Belinder to Rainbow					$ 76,575		
W. 47th Ter., Belinder to Mission					$ 140,675		
W. 51st Ter., Belinder to Rainbow						$ 112,300	
W. 51st St., Rainbow to W. 51st Ter.						$ 39,133	
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac)							
47th Terrace, Mission to Belinder							
47th Terrace, Belinder to Rainbow							
48th Ter. Cul De Sacs (off Mission and off Belinder)							
49th Street Cul De Sac							
Facilities							
Park Improvements Planning	$ 70,050						
5295 - Professional Services - Other	$ -						
Total Professional Fees	$ 190,342	$ 26,000	$ 205,594	$ 278,757	$ 217,250	$ 151,433	$ -
Equipment and Maintenance							
5545 - Stone Wall Repairs	$ -	$ 3,620	$ 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
Total Equipment and Maintenance	$ -	$ 8,620	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Street and Stormwater							
5610 - Capital Improvement Expense		$ 42,094					
Streets & Streetlights							
Previous Projects							
50th Belinder to Mission							
W. 50th St., Rainbow to Belinder			$ 883,637				
W. 50th Pl., Belinder to W. 51st St.			$ -	$ 164,269		$ -	$ -
W. 51st St., Belinder to W. 50th Pl.				$ 322,743			
Booth, W. 48th St. to W. 48th Ter.					$ 248,000		
W. 48th Ter., Belinder to Rainbow					$972,000		
W. 48th St., Booth to Rainbow					$ 492,000		
Booth, W. 48th Ter. To W. 49th Ter.					$ 210,000		
W. 47th Ter., Belinder to Rainbow						$ 510,504	
W. 47th Ter., Belinder to Mission						$ 937,839	
W. 51st Ter., Belinder to Rainbow							$ 748,674
W. 51st St., Rainbow to W. 51st Ter.							$ 260,889
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac)							
47th Terrace, Mission to Belinder							
47th Terrace, Belinder to Rainbow							
48th Ter. Cul De Sacs (off Mission and off Belinder)							
49th Street Cul De Sac							
Total Streets & Streetlights	$ -	$ -	$ 883,637	$ 487,012	$ 1,922,000	$ 1,448,343	$ 1,009,563
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	$ 50,000
Total Facilities	$ -	$ 50,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Interfund Transfers							
5960 - Debt Service Transfer	$ 175,000	$ 175,000	$ 175,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
Total Interfund Transfers	$ 175,000	$ 175,000	$ 175,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
	$ 365,342	$ 259,620	$ 1,429,231	$ 1,305,769	$ 2,679,250	$ 2,139,776	$ 1,549,563
TOTAL	$ 1,782,595	$ 2,259,444	$ 1,384,474	$ 993,705	$ (760,545)	$ (1,965,321)	$ (2,569,884)

	Estimated Timeline								
Priority	Engineering	Construction	Project Location	Est Const Cost	Est StLight Cost	Est Design Eng	Est Const Eng	Project Totals	8% Inflation
1	2026	2027	W. 50th St., Rainbow to Belinder	$ 352,517	$ 531,120	$ 70,690	$ 61,854	$ 1,016,181	$ 1,097,475
2	2027	2028	W. 50th Pl., Belinder to W. 51st St.	$ 164,269	$ -	$ 13,141	$ 11,498	$ 188,908	$ 204,021
3	2027	2028	W. 51st St., Belinder to W. 50th Pl.	$ 322,743	$ -	$ 25,819	$ 22,592	$ 371,154	$ 400,846
4	2028	2029	Booth, W. 48th St. to W. 48th Ter.	$ 156,000	$ 92,000	$ 19,840	$ 17,360	$ 285,200	$ 308,016
5	2028	2029	W. 48th Ter., Belinder to Rainbow	$ 634,000	$ 338,000	$ 77,760	$ 68,040	$ 1,117,800	$ 1,207,224
6	2028	2029	W. 48th St., Booth to Rainbow	$ 314,000	$ 178,000	$ 39,360	$ 34,440	$ 565,800	$ 611,064
7	2028	2029	Booth, W. 48th Ter. To W. 49th Ter.	$ 210,000	$ -	$ 16,800	$ 14,700	$ 241,500	$ 260,820
8	2029	2030	W. 47th Ter., Belinder to Rainbow	$ 189,444	$ 321,060	$ 40,840	$ 35,735	$ 587,079	$ 634,045
9	2029	2030	W. 47th Ter., Belinder to Mission	$ 602,199	$ 335,640	$ 75,027	$ 65,648	$ 1,078,514	$ 1,164,795
10	2030	2031	W. 51st Ter., Belinder to Rainbow	$ 283,614	$ 465,060	$ 59,893	$ 52,407	$ 860,974	$ 929,852
11	2030	2031	W. 51st St., Rainbow to W. 51st Ter.	$ 82,149	$ 178,740	$ 20,871	$ 18,262	$ 300,022	$ 324,024
12			W. 51st Ter., Belinder to Mission	$ 65,892	$ 295,680	$ 28,926	$ 25,310	$ 415,808	$ 449,073
13			W. 50th Ter., Belinder to Cul-de-Sac	$ 59,073	$ -	$ 4,725	$ 4,135	$ 67,933	$ 73,368
14			W. 48th Ter., Belinder to Cul-de-Sac	$ 44,715	$ 132,828	$ 14,203	$ 12,428	$ 204,174	$ 220,508
15			W. 48th Ter., Mission to Cul-de-Sac	$ 58,038	$ 210,054	$ 21,447	$ 18,766	$ 308,305	$ 332,969
16			W. 49th St., Belinder to Cul-de-Sac	$ 54,092	$ 314,640	$ 29,498	$ 25,811	$ 424,041	$ 457,964

Capital Improvement Plan

CIP Funding Option – General Obligation Bond Issuance

Mill Levy Dedicated to Debt Service	Project Fund Deposit (total take home after fees)	Average Annual Debt Service Payment	Total Payment over 20 Years
2 Mill Levy	$ 1,177,358	$ 98,000	$ 1,953,750
4 Mill Levy	$ 2,531,907	$ 196,000	$ 3,940,250
6 Mill Levy	$ 3,903,310	$ 298,000	$ 5,952,750

Capital Improvements Fund – Facilities

- The proposed 2 mill increase would go to the Capital Improvement Fund but earmarked specifically for facilities – City Hall and the Public Works building. Both buildings have substantial deferred maintenance.

		2027	2028
	Cash Carryforward	$ -	$ 100,000
Revenues			
Transfers			
	General Fund	$ 100,000	$ 100,000
	Equipment Reserve Fund		
	Debt Service Fund		
	Budgeted Resources	$ 100,000	$ 200,000
Expenditures			
	Expenditures Total	$ -	
Fund Balance		$ 100,000	$ 200,000

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 2024 Need: $850,850 [*2026 Est. $978,478*]

PUBLIC WORKS

Priority	Description	Estimated Cost (2024)	Remaining Useful Life	Estimated Years to Failure
1.	Add Exhaust to All Areas of Building	$362,180	0 years	Existing Health Risk
2.	Add Drainage in Truck Bay		0 years	Existing Safety Risk
3.	Replace Exterior Metal Facade		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 2024 Need: $863,093 [*2026 Est. $992,557*]

WESTWOOD

Mill Rate Increase Impact to the City of Westwood

FY2027 Mill Levy Change	No Change	+1 Mill	+2 Mill	+3 Mill	+4 Mill
Mill Levy	25.199	26.199	27.199	28.199	29.199
City Revenue Increase	0	$ 53,363	$ 106,726	$ 160,089	$ 213,452

Mill Rate Increase Impact to Westwood Homeowners

FY2027 Mill Levy Change	No Change	+1 Mill	+2 Mill	+3 Mill	+4 Mill
Home Value	$ 300,000				
Residential City Property Tax Bill	$ 869	$ 904	$ 938	$ 973	$ 1,007
Change from FY26 to FY27 (Annual)	$ -	$ 35	$ 69	$ 104	$ 138
Change from FY26 to FY27 (Monthly)	$ -	$ 3	$ 6	$ 9	$ 12
Home Value	$ 500,000				
Residential City Property Tax Bill	$ 1,449	$ 1,506	$ 1,564	$ 1,621	$ 1,679
Change from FY26 to FY27 (Annual)	$ -	$ 58	$ 115	$ 173	$ 230
Change from FY26 to FY27 (Monthly)	$ -	$ 5	$ 10	$ 14	$ 19
Home Value	$ 750,000				
Residential City Property Tax Bill	$ 2,173	$ 2,260	$ 2,346	$ 2,432	$ 2,518
Change from FY26 to FY27 (Annual)	$ -	$ 86	$ 173	$ 259	$ 345
Change from FY26 to FY27 (Monthly)	$ -	$ 7	$ 14	$ 22	$ 29
Home Value	$ 1,000,000				
Residential City Property Tax Bill	$ 2,898	$ 3,013	$ 3,128	$ 3,243	$ 3,358
Change from FY26 to FY27 (Annual)	$ -	$ 115	$ 230	$ 345	$ 460
Change from FY26 to FY27 (Monthly)	$ -	$ 10	$ 19	$ 29	$ 38

Equipment Reserve Fund

		2026	2027	2028	2029
	Cash Carryforward	$ 354,597	$ 347,250	$ 319,750	$ 500,888
Sale of Assets					
Grants					
Transfers					
	General Fund - Public Works	$ 30,000	$ 20,000	$ 30,000	$ 30,000
	General Fund - Public Safety	$ 10,000	$ 20,000	$ 30,000	$ 30,000
	General Fund - Administration	$ 2,500	$ 2,500	$ 5,000	$ 5,000
	General Fund - General Overhead	$ -	$ 5,000	$ 10,000	$ 10,000
	Stormwater Utility Fund		$ 350,000		
Resources		$ 397,097	$ 397,500	$ 394,750	$ 575,888
Department / Project Description					
	Inflation Calculator	10%	15%	20%	25%
Public Works					
Replace 2004 Ford F-550 & Equipment	$ 83,000.00				
Replace 2004 Street Sweeper	$ 350,000.00		$ 350,000		
Purchase Leaf Vacuum	$ 271,223.00				
Pull-behind Water Wagon	$16,600				
Replace 2012 Ford F-350	$ 58,000.00				
Replace 2012 Ford F-550 & Equipment	$ 102,000.00		$ 75,000		
Replace 2015 Explorer	$ 37,000.00				
PW Sub Total		$ -	$ 425,000	$ -	$ -
Public Safety					
Replace 2021 Explorer #3 (Vehicle No. 121)	$ 50,000.00			$ 60,000	$ 62,500
Vehicle Equipment	$ 15,000.00			$ 15,000	$ 15,000
Safety Vests	$ 10,000.00				$ 15,000
Tasers and Gear (10)	$ 20,000.00				
Vehicle/Body Camera System	$ 32,500.00				
PS Sub Total		$ -	$ -	$ 75,000	$ 92,500
City Hall Improvements and Systems / IT					
Website Upgrade					
Conference Room Table / Chairs		Donated			
Community Room & Furniture					
Computers (x 6) and related desktop equipment replacement		$ 15,000			
Radios per Federal Mandate					
CH/IT Sub Total		$ -	$ -	$ -	$ -
Total		$ 15,000	$ 425,000	$ 75,000	$ 92,500
Beginning Cash		$ 458,387.6	$ 347,250.0	$ 500,887.6	$ 319,750.0
Revenues		$ -	$ -	$ -	$ -
Transfers In		$ 42,500.0	$ 397,500.0	$ 75,000.0	$ 75,000.0
Expenditures		$ -	$ (425,000.0)	$ (75,000.0)	$ (92,500.0)
Ending Cash		$ 500,887.6	$ 319,750.0	$ 500,887.6	$ 302,250.0

Major Asset Purchases

Equipment Reserve Fund

2026

2027

2028

2029

2030

Stormwater Utility Fund

		2026	2027	2028	2029	2030
	Cash Carryforward	$ 320,982	$ 552,862	$ 286,346	$ 372,830	$ 454,314
Revenues						
	Stormwater Utility Fee	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 240,000
	Johnson County Stormwater BMP Reimbursement					
Transfers						
	CIP	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)
	Equipment Reserve Fund	$ -	$ (350,000)	$ -	$ -	$ -
	Debt Service Fund	$ (43,516)	$ (43,516)	$ (43,516)	$ (43,516)	$ (43,516)
	Budgeted Resources	$ 417,466	$ 299,346	$ 382,830	$ 469,314	$ 550,798
Expenditures						
Professional Services						
Stormwater Repairs and Maintenance		$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Leaf Pickup Program Expenses		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
	Expenditures Total	$ 10,000	$ 13,000	$ 10,000	$ 15,000	$ 15,000
Fund Balance		$ 407,466	$ 286,346	$ 372,830	$ 454,314	$ 535,798

Special Highway Fund

		2026	2027	2028	2029
	Cash Carryforward	$ 242,589	$ 238,119	$ 237,939	$ 237,759
Revenues					
	State Highway Maintenance	$ 10,530	$ 14,820	$ 14,820	$ 14,820
	Special Highway	$ 45,000	$ 45,000	$ 45,000	$ 45,000
	Budgeted Resources	$ 298,119	$ 297,939	$ 297,759	$ 297,579
Expenditures					
Street Repairs and Maintenance		$ 10,000	$ 10,000	$ 10,000	$ 10,000
Rainbow Blvd.		$ -			$ -
	Expenditures Total	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Fund Balance		$ 288,119	$ 287,939	$ 287,759	$ 287,579
Capital Projects		$ (50,000)	$ (50,000)	$ (50,000)	$ (50,000)
Ending Fund Balance		$ 238,119	$ 237,939	$ 237,759	$ 237,579

Woodside Village TIF/CID Fund

	2025	2026	2027	2028	2029
Cash Carryforward	$ 802,800	$ 910,697	$ 1,016,466	$ 62,267	$ 180,168
Revenues					
JoCo CARS Program		$ -	$ 944,000	$ -	$ -
Woodside Village Ad Valorem Tax	$ 503,032	$ 544,583	$ 560,920	$ 577,748	$ 595,081
Woodside Village CID 1	$ 265,645	$ 273,614	$ 281,823	$ 290,277	$ 298,986
Woodside Village CID 2	$ 107,897	$ 111,134	$ 114,468	$ 117,902	$ 121,439
Budgeted Resources	$ 1,679,374	$ 1,840,028	$ 2,917,677	$ 1,048,194	$ 1,195,674
Expenditures					
UMB TIF Payment	$ 503,032	$ 544,583	$ 560,920	$ 577,748	$ 595,081
UMB CID Payment	$ 265,645	$ 273,614	$ 281,823	$ 290,277	$ 298,986
Professional Fees - 47th Place Improvements		$ 5,365	$ 232,600	$ -	$ -
Street & Stormwater - 47th Place Improvements		$ -	$ 1,780,067	$ -	$ -
Expenditures Total	$ 768,677	$ 823,562	$ 2,855,410	$ 868,026	$ 894,066
Fund Balance	$ 910,697	$ 1,016,466	$ 62,267	$ 180,168	$ 301,607

Debt Service Fund

		2025	2026	2027	2028	2029
	Cash Carryforward	$ 170,739	$ 488,024	$ 361,561	$ 521,177	$ 586,390
Revenues						
	Ad Valorem Tax	$ 22,769	$ 27,634	$ 28,463	$ 29,317	$ 30,196
Transfers						
	General Fund	$ 23,487	$ 125,000	$ 125,000	$ 29,317	$ 30,196
	CIP Special Sales Tax	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000
	Donation	$ 285,000				
	Stormwater Utility Fund	$ 43,516	$ 43,516	$ 43,516	$ 43,516	$ 43,516
	Budgeted Resources	$ 720,510	$ 859,174	$ 733,540	$ 798,327	$ 865,298
Expenditures						
5050 Rainbow Blvd. Lease Purchase Agreement		$ 19,800	$ 285,000	$ -	$ -	$ -
Street and Stormwater GO Bonds (2020A)		$ 212,688	$ 212,613	$ 212,363	$ 211,938	$ 213,374
Misc.						
	Expenditures Total	$ 232,488	$ 497,613	$ 212,363	$ 211,938	$ 213,374
Fund Balance		$ 488,023	$ 361,561	$ 521,177	$ 586,390	$ 651,925

WESTWOOD

Big Picture Reflections

This revised budget reflects a 2 mill increase, which results in $100,000 annually dedicated to facilities. Previously, extraordinary facility maintenance has relied on cash reserves.

The dedication of the 2025 approved 4 mill increase to issue GO Bonds for streets and infrastructure will allow the City to move through a significant number of necessary projects at a lower overall cost of funds – an overall savings to the residents.

This revised budget reflects a General Fund reserve balance of 26%, under the Council 30% target. Note: In past years, expenses have come in lower than budgeted and revenues higher, resulting in actual reserves to be higher than budgeted but this is something we need to be aware of.

The City's debt on 5050 Rainbow Blvd. was covered by outside funds and resulted in an increase in the GF reserves in 2026.

The expiration of the ½ cent sales tax for capital improvements in approaching. City Staff and City Council will be analyzing options with a sales tax renewal and/or addition in 2027. Sales tax is an opportunity to diversify the City's revenue, reduce the reliance on increasing property values, and increase the share of non-resident revenue.

The Variety KC grant to redesign Joe D Dennis Park will result in a large payment in 2027 as a local match (through donations and projected TIF proceeds) and an expected increase in ongoing park maintenance starting in 2028.