

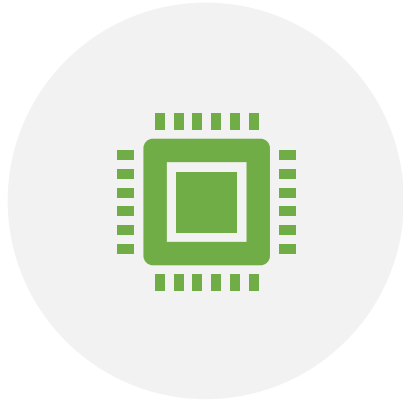
July 11, 2024

FY 2025 Budget: Presentation



Governing Body Guidance

From May 11, 2023 Work Session (affirmed in May 2024)



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

Contextual 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.

Capital Improvement Projects

- 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 a 10-year time horizon
- Alternate sources of revenue and creative funding solutions are currently being explored



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

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 Immediate Need: \$863,093



Capital Improvement Fund

Unbudgeted on State Forms,
multi-year capital fund

- Reflects expenses outpacing revenues in FY 2026 if no additional revenue streams
- Reflects planning for new facilities with park planning consultant in 2024 and 2025
- Reflects no budgeted capital investment in existing facilities with possibility of future new facilities

		Project Cost	2024	2025	2026	2027	2028	2029
Revenues	Cash Carryforwad		\$ 253,638	\$ 546,403	\$ 202,334	\$ (1,527,682)	\$ (2,220,533)	\$ (3,161,058)
	Special Sales Tax		\$ 353,625	\$ 337,883	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000
	Reimbursement - JoCo CARS			\$ 453,000				
Transfers								
	General Fund		\$ 200,000	\$ 350,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	Expensed to Special Highway Fund		\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 50,000	\$ 50,000
	Stormwater Utility Fund		\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000	\$ 100,000
	Debt Service		\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)
CIP Projects	CIP Annual Budgeted Resources		\$ 707,264	\$ 1,662,286	\$ 687,334	\$ (942,682)	\$ (1,535,533)	\$ (2,676,058)
W. 47th & Rainbow intersection replacement	Total Westwood Cost	\$ 169,709			\$ -			
Mission Road, 53rd Street to 47th Street	Total Westwood Cost	\$ 430,487	\$ 70,861	\$ 953,663				
W. 50th Street, Rainbow Boulevard to Mission Road	Total Westwood Cost	\$ 776,347		\$ 116,808	\$ 887,059			
W 47th Ter - Belinder Ave to Mission Rd. - Rainbow Blvd.	Total Westwood Cost	\$ 645,497				\$ 127,430	\$ 980,113	
W. 48th Terrace, Mission Road to Belinder	Total Westwood Cost	\$ 645,497				\$ 19,368	\$ 137,975	
W. 49th Street, Belinder Avenue west to Deadend						\$ 20,633	\$ 99,270	
W. 48th Street, Booth Street to Rainbow Boulevard							XXX	XXX
W. 48th Terrace, Belinder Avenue to Rainbow Blvd.							XXX	XXX
Belinder Court, W. 48th Terrace north to Deadend							XXX	XXX
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac); W. 50thTerrace and 51st St. Mission to Belinder	Total Westwood Cost				\$ 98,518	\$ 979,226		
Rainbow Blvd.						\$ 335,049	\$ 446,732	
W. 51st Terrace Mission to Rainbow Blvd. + 51st St Connecting to Rainbow Blvd.	Total Westwood Cost			\$ 99,480	\$ 640,365			
Streets - Sub Total			\$ 70,861	\$ 1,169,951	\$ 1,625,942	\$ 1,146,657	\$ 1,217,358	\$ -
Street Lights								
W. 48th Terrace, Mission Road to Belinder							\$ 57,258	\$ 57,258
49th St. west of Belinder							\$ 108,715	\$ 108,715
Belinder Ct. and Booth off 47th St.	\$ 73,000.00				included in construction cost			
Mission Road, 53rd Street to 47th Street	\$ 186,880.00							
W. 50th Street, Rainbow Boulevard to Mission Road	\$ 115,500.00				\$ 248,401			
W 47th Ter - Mission Rd. to Rainbow Blvd.	\$ 55,000.00					\$ 232,194	\$ 232,194	
W. 51st Terrace Mission to Rainbow Blvd.					\$ 308,673			
W. 51st St. Mission to Belinder					\$ 116,194			
Street Lights, Pole Repair and Replacement	\$5,000/year	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
Streetlights - Sub Total			\$ 5,000	\$ 5,000	\$ 562,074	\$ 121,194	\$ 398,167	\$ 398,167
Stone Wall Repair								
4800 Rainbow Blvd Colonial Building Replacement								
Miscellaneous Repair and Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Stone Wall Repair - Subtotal		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Studies								
Pavement Management Study	\$ 13,581				\$ 17,000			
Park Planning Consultant		\$ 75,000	\$ 275,000					
Facilities Feasibility Study	\$ 75,000							
Studies - Subtotal		\$ 75,000	\$ 275,000	\$ 17,000	\$ -	\$ -	\$ -	\$ -
Facilities								
Public Works - Roof Coating, Snow Guards, Replace South Side Building Panels	\$ 50,188							
Public Works - Back Lot Replacement/Enlargement	\$ 75,000							
City Hall - Parking Lot Repair	\$ 25,000							
Public Works & City Hall - Reinvestment	\$ 2,275,000							
Facilities Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Annual Budgeted Expenditures			\$ 160,861	\$ 1,459,951	\$ 2,215,016	\$ 1,277,851	\$ 1,625,525	\$ 408,167



Stormwater Utility Fund

- The Equipment Reserve Fund Transfer in FY2024 helps to cover the new leaf vacuum
- Future budget years reflect a larger transfer to CIP to help offset the costs of new curb, gutter, and sidewalks planned over the next ten years
- There is a future FY2028 increase in the transfer to CIP to help cover the cost of implementing the Rainbow Blvd. improvements as recommended by the 2023 PSP study

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 189,217	\$ 234,878	\$ 305,362	\$ 375,846	\$ 446,330	\$ 316,814
Revenues							
	Stormwater Utility Fee	\$ 240,177	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
	Johnson County Stormwater BMP Reimbursement						
Transfers							
	CIP	\$ (25,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (300,000)	\$ (100,000)
	Equipment Reserve Fund	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)
	Budgeted Resources	\$ 260,878	\$ 331,362	\$ 401,846	\$ 472,330	\$ 342,814	\$ 413,298
Expenditures							
	Stormwater Repairs and Maintenance	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	Leaf Pickup Program Expenses	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Expenditures Total	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Fund Balance		\$ 234,878	\$ 305,362	\$ 375,846	\$ 446,330	\$ 316,814	\$ 387,298



Special Highway Fund

- Staff recommends budgeting \$50,000 (up from \$40,000 in previous years) of CIP expenditures from this Fund for this and the next five (5) years to help offset the increasing cost of pavement management projects
- Budget includes 2025 and 2027 funding to help offset the cost of implementing the improvements to Rainbow Blvd. recommended by the 2023 PSP study

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 166,122	\$ 165,342	\$ 115,162	\$ 114,982	\$ 14,802	\$ 14,622
Revenues							
	State Highway Maintenance	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820
	Special Highway	\$ 44,400	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
	Budgeted Resources	\$ 225,342	\$ 225,162	\$ 174,982	\$ 174,802	\$ 74,622	\$ 74,442
Expenditures							
Street Repairs and Maintenance		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Rainbow Blvd.		\$ -	\$ 50,000	\$ -	\$ 100,000	\$ -	\$ -
	Expenditures Total	\$ 10,000	\$ 60,000	\$ 10,000	\$ 110,000	\$ 10,000	\$ 10,000
Fund Balance		\$ 215,342	\$ 165,162	\$ 164,982	\$ 64,802	\$ 64,622	\$ 64,442
Capital Projects		\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Ending Fund Balance		\$ 165,342	\$ 115,162	\$ 114,982	\$ 14,802	\$ 14,622	\$ 14,442



Major Asset Purchases

Equipment Reserve Plan Highlights

2025



2026



2027



2028



2029



Equipment Reserve Fund

Unbudgeted on State Forms, multi-year capital 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

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 460,754	\$ 471,638	\$ 458,388	\$ 496,888	\$ 401,188	\$ 496,888
Sale of Assets		\$ 20,000					
Grants		\$ 3,385					
Transfers							
	General Fund - Public Works	\$ 200,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	General Fund - Public Safety	\$ 70,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	General Fund - Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	General Fund - General Overhead	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Stormwater Utility Fund	\$ 100,000					
Resources		\$ 909,139	\$ 546,638	\$ 533,388	\$ 571,888	\$ 476,188	\$ 571,888
Department / Project Description							
	Inflation Calculator	0%	5%	10%	15%	20%	25%
Public Works							
Replace 2004 Ford F-550 & Equipment	\$ 83,000.00						
Replace 2004 Street Sweeper	\$ 240,000.00						
Purchase Leaf Vacuum	\$ 271,223.00	\$ 288,233					
Pull-behind Water Wagon	\$ 16,600	\$ 11,232					
Replace 2012 Ford F-350	\$ 58,000.00	\$ 60,819					
Replace 2012 Ford F-550 & Equipment	\$ 102,000.00				\$ 112,200		
Replace 2015 Explorer	\$ 37,000.00						
Airless Paint Sprayer	\$ 5,000.00						
Replace 1996 Wood Chipper							
Replace 1996 Super Duty Bucket Truck							
Replace 1996 Tandem Axel Trailer							
Replace Box Trailer							
Replace 2012 Skid Steer							
Purchase Bobcat Tool Kat, John Deere Gator, Polaris							
PW Sub Total		\$ 360,284	\$ -	\$ -	\$ 112,200	\$ -	\$ -
Public Safety							
Replace 2017 Explorer #1 (Vehicle No. 917)	\$ 37,000.00						
Vehicle Equipment	\$ 14,500.00						
Replace 2017 Explorer #1 (Vehicle No. 917)	\$ 50,000.00	\$ 56,894					
Vehicle Equipment	\$ 15,000.00	\$ 1,800					
Replace 2017 Explorer #2 (Vehicle No. 117)	\$ 50,000.00		\$ 52,500				
Vehicle Equipment	\$ 15,000.00		\$ 15,750				
Replace 2021 Explorer #3 (Vehicle No. 121)	\$ 50,000.00					\$ 60,000	\$ 62,500
Vehicle Equipment	\$ 15,000.00					\$ 15,000	\$ 15,000
Replace 2022 Explorer #4 (Vehicle No. 222)	\$ 50,000.00						
Vehicle Equipment	\$ 15,000.00						
In-car computer replacements (4)	\$ 15,000.00			\$ 16,500			
Safety Vests	\$ 10,000.00	\$ 1,750					\$ 15,000
Tasers and Gear (10)	\$ 20,000.00		\$ 20,000				
Vehicle/Body Camera System	\$ 32,500.00	\$ 16,774					
PS Sub Total		\$ 77,217	\$ 88,250	\$ 16,500	\$ -	\$ 75,000	\$ 92,500
City Hall Improvements and Systems / IT							
Website Upgrade							
Conference Room Table / Chairs							
Community Room & Furniture							
Radios per Federal Mandate							
CH/IT Sub Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 437,501	\$ 88,250	\$ 16,500	\$ 112,200	\$ 75,000	\$ 92,500



Woodside TIF/CID Fund

- Staff is working with Woodside developer Blair Tanner to leverage accruing CID2 revenues to fund improvements to 47th Place and possibly Rainbow Blvd., depending on how much is available at the time those two projects are designed and bid
- 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

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 602,665	\$ 707,419	\$ 815,316	\$ 926,450	\$ 1,040,918	\$ 1,158,820
Revenues							
	Woodside Village Ad Valorem Tax	\$ 488,381	\$ 503,032	\$ 518,123	\$ 533,667	\$ 549,677	\$ 566,167
	Woodside Village CID 1	\$ 257,908	\$ 265,645	\$ 273,614	\$ 281,823	\$ 290,277	\$ 298,986
	Woodside Village CID 2	\$ 104,754	\$ 107,897	\$ 111,134	\$ 114,468	\$ 117,902	\$ 121,439
	Budgeted Resources	\$ 1,453,708	\$ 1,583,993	\$ 1,718,188	\$ 1,856,408	\$ 1,998,774	\$ 2,145,412
Expenditures							
UMB TIF Payment		\$ 488,381	\$ 503,032	\$ 518,123	\$ 533,667	\$ 549,677	\$ 566,167
UMB CID Payment		\$ 257,908	\$ 265,645	\$ 273,614	\$ 281,823	\$ 290,277	\$ 298,986
	Expenditures Total	\$ 746,289	\$ 768,677	\$ 791,738	\$ 815,490	\$ 839,955	\$ 865,153
Fund Balance		\$ 707,419	\$ 815,316	\$ 926,450	\$ 1,040,918	\$ 1,158,820	\$ 1,280,258



Debt Service Fund

- This Fund dips negative in 2026 with the principle payoff of the 5050 Rainbow Blvd. property; however, if the debt remains in FY 2026, City staff will recommend to payoff the principle with a General Fund transfer
- The annual transfer from the General Fund increases each year to create one mill of ad valorem tax

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 143,374	\$ 168,433	\$ 201,986	\$ (28,352)	\$ 27,637	\$ 85,546
Revenues							
	Ad Valorem Tax	\$ 19,551	\$ 23,487	\$ 24,192	\$ 24,918	\$ 25,665	\$ 26,435
Transfers							
	General Fund	\$ 18,830	\$ 23,487	\$ 24,192	\$ 24,918	\$ 25,665	\$ 26,435
	CIP Special Sales Tax	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
	Stormwater Utility Fund	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516
	Budgeted Resources	\$ 400,271	\$ 433,924	\$ 468,886	\$ 240,000	\$ 297,483	\$ 356,932
Expenditures							
5050 Rainbow Blvd. Lease Purchase Agreement		\$ 19,250	\$ 19,250	\$ 284,625	\$ -	\$ -	\$ -
Street and Stormwater GO Bonds (2020A)		\$ 212,588	\$ 212,688	\$ 212,613	\$ 212,363	\$ 211,938	\$ 213,374
	Expenditures Total	\$ 231,838	\$ 231,938	\$ 497,238	\$ 212,363	\$ 211,938	\$ 213,374
Fund Balance		\$ 168,433	\$ 201,986	\$ (28,352)	\$ 27,637	\$ 85,546	\$ 143,558



General Fund - Revenues

- Building permit fees are budgeted more conservatively
- Intergovernmental fees will increase due to renegotiating Police Services contracts with Mission Woods and Westwood Hills

City of Westwood, Kansas
BUDGET - Prior Yrs Act, Current Act,
Next Yr Budget (Operating Report)
As of June 30, 2024
As of Date:
Fund:

	6/30/2024					
	General Fund					
	Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
Taxes						
4010 - Ad Valorem Tax	654,633.80	781,002.38	783,692.86	793,692.86	770,405.00	833,377.64
4020 - City Sales & Use Tax	678,565.00	707,250.32	364,072.65	713,597.24	695,250.00	720,733.00
4040 - County Sales & Use Tax	361,290.35	384,499.35	190,486.60	372,224.30	361,500.00	375,946.00
4050 - Liquor Grs Rec Tax	89,504.82	85,134.67	33,096.27	79,000.00	79,000.00	80,000.00
4060 - Motor Vehicle Tax	23,870.38	56,684.81	30,687.27	60,075.49	58,457.00	62,177.00
4070 - Special Assessments	138,007.18	143,129.04	142,305.41	142,305.41	146,242.00	148,725.10
Total Taxes	1,945,871.53	2,157,700.57	1,531,300.14	2,592,494.50	2,110,854.00	2,220,958.74
Fees and Licenses						
4110 - Woodside Rent	240,000.00	240,000.00	120,000.00	240,000.00	240,000.00	240,000.00
4120 - Utility Franchise Fees	200,917.15	209,105.13	74,198.84	174,745.29	200,000.00	172,124.00
4130 - Community Room Fees	3,526.25	3,466.25	2,450.00	5,000.00	5,000.00	5,000.00
4140 - Animal Tag Fee	120.00	75.00	65.00	100.00	200.00	0.00
4150 - Pool Fees	9,926.00	16,599.50	16,110.00	17,000.00	17,000.00	17,000.00
4160 - Occupational License	19,372.85	8,021.25	7,365.18	10,000.00	10,000.00	10,000.00
Total Fees and Licenses	473,862.25	477,267.13	220,189.02	457,579.19	472,200.00	444,124.00
Building Permits						
4210 - Building Permit Fee - WW	69,495.87	62,184.19	24,422.25	75,000.00	150,000.00	75,000.00
4220 - Building Permit Fee - WWH	912.00	2,520.50	1,741.45	5,000.00	5,000.00	5,000.00
4230 - Building Permit Fee - MW	3,470.50	1,759.50	1,901.50	30,000.00	5,000.00	5,000.00
Total Building Permits	73,878.37	66,464.19	28,065.20	108,502.36	160,000.00	85,000.00
Intergovernmental						
4310 - Police Services WWH	162,333.58	163,000.08	81,500.04	163,000.00	163,000.00	187,450.00
4320 - Police Services MW	125,000.04	125,000.03	11,231.03	125,000.00	125,000.00	143,750.00
4330 - Police Services - Crossing Guard	3,936.11	4,236.14	2,536.32	6,500.00	6,500.00	6,700.00
4340 - Police Services - Other Revenue	1,699.95	0.00	55,756.47	12,000.00	0.00	12,000.00
4350 - City Hall Use - WWH	1,749.80	2,100.00	1,050.00	2,100.00	2,100.00	2,100.00
4355 - City Hall Use - MW	1,400.00	2,100.00	1,050.00	2,100.00	2,100.00	2,100.00
4360 - Public Work Services - MW WH	14,261.35	6,773.45	6,340.49	10,000.00	20,000.00	12,000.00
4365 - Codes Services - MW WH	1,010.00	471.00	55.08	1,000.00	1,000.00	1,000.00
4370 - City Clerk Services - MW	5,400.00	5,400.00	2,700.00	5,400.00	5,400.00	5,400.00
Total Intergovernmental	316,790.83	309,080.70	162,219.43	325,657.68	325,100.00	372,500.00
Fines						
4510 - Municipal Court Fines	66,801.25	97,086.33	55,001.00	100,000.00	80,000.00	100,000.00
Total Fines	66,801.25	97,086.33	55,001.00	95,219.58	80,000.00	100,000.00
Grants and Donations						
4640 - Federal Grants	125,215.81	0.00	0.00	0.00	0.00	0.00
Total Grants and Donations	125,215.81	0.00	0.00	0.00	0.00	0.00
Miscellaneous						
4710 - Interest Earnings	3,654.12	44,534.16	27,241.95	50,000.00	50,000.00	50,000.00
4720 - Other Income	6,481.19	76,548.63	5,475.77	6,000.00	5,000.00	5,000.00
4730 - Sale of Extra Trash Stickers	195.00	142.50	48.75	250.00	250.00	250.00
Total Miscellaneous	10,330.31	121,225.29	32,766.47	60,542.42	55,250.00	55,250.00
TOTAL	3,012,750.35	3,228,824.21	2,029,541.26	3,639,995.73	3,203,404.00	3,277,832.74



General Fund – General Overhead

- Recommending increase to 401a match for employees and the creation of a wellness program and funding of \$5,000
- Budget reflects addition of hosted IT support services
- An increase in the transfer to CIP is recommended

	Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
Salary & Benefits						
5040 - Payroll Taxes	1,566.94	1,790.35	895.20	2,000.00	2,000.00	2,000.00
5055 - 401a Match	8,550.00	10,209.00	9,847.50	16,000.00	16,000.00	25,000.00
5056 - AFLAC Expense	2,382.33	12,098.14	(757.15)	0.00	4,540.68	0.00
5060 - Salaries - No Retirement	23,400.00	23,400.00	11,700.00	23,400.00	23,400.00	23,400.00
Total Salary & Benefits	35,899.27	47,497.49	21,685.55	41,400.00	45,940.68	50,400.00
Employee Expenses						
5100 - Mayor's Discretionary Fund	0.00	543.16	0.00	0.00	0.00	0.00
5105 - Staff Activities	1,875.59	355.54	1,205.14	2,000.00	2,000.00	7,000.00
5110 - Training Programs	2,633.41	0.00	350.00	3,000.00	3,000.00	3,000.00
5120 - Travel Allowance	0.00	0.00	185.52	1,000.00	1,000.00	1,000.00
5130 - Dues & Subscriptions	1,372.00	3,308.67	2,054.87	3,000.00	3,000.00	3,000.00
Total Employee Expenses	5,881.00	4,207.37	3,795.53	9,000.00	9,000.00	14,000.00
Professional Fees						
5210 - Prosecutor & Judge Services	0.00	175.00	(175.00)	(175.00)	0.00	0.00
5240 - Municipal Court Costs	5,487.50	579.00	0.00	0.00	0.00	0.00
5250 - Legal Services	35,534.50	76,488.00	40,398.00	75,000.00	50,000.00	60,000.00
5260 - Audit Expenses	0.00	0.00	0.00	7,250.00	7,250.00	7,250.00
5270 - Payroll Services	4,371.47	5,172.01	3,408.35	5,500.00	5,000.00	5,500.00
5280 - Insurance & Bonds	114,803.60	144,656.50	131,463.00	140,000.00	140,000.00	140,000.00
5295 - Professional Services - Other	10,205.00	42,312.75	5,162.51	40,000.00	40,000.00	40,000.00
5296 - Treasurer's Services	16,293.84	18,609.74	8,698.28	18,000.00	18,000.00	18,000.00
Total Professional Fees	186,695.91	287,993.00	188,955.14	285,575.00	260,250.00	270,750.00
General Operating Expenses						
5310 - Office Supplies	5,392.48	11,302.75	3,842.51	7,000.00	6,000.00	7,000.00
5340 - Computer Expense	6,684.84	25,459.37	37,261.18	40,000.00	15,000.00	30,000.00
5345 - Postage	1,384.95	1,332.94	68.00	2,000.00	2,000.00	2,000.00
5350 - Printing	306.34	474.48	210.00	500.00	500.00	500.00
5355 - City Newsletter Expense	3,447.28	4,628.22	1,238.04	5,000.00	5,000.00	5,000.00
5360 - Legal Publications	976.39	514.49	21.42	500.00	500.00	500.00
5370 - Operating Supplies - Other	138.05	697.17	21.40	1,000.00	1,000.00	1,000.00
5395 - Miscellaneous Expense	(161.88)	0.00	0.00	0.00	0.00	0.00
Total General Operating Expenses	18,168.45	44,409.42	42,662.55	56,000.00	30,000.00	46,000.00
Utilities						
5410 - Building Utilities	32,443.64	39,535.11	3,501.98	45,000.00	45,000.00	45,000.00
5415 - Telephone & Data Connections	4,304.88	3,950.04	2,161.38	4,500.00	4,500.00	4,500.00
5420 - Street Light Utilities	14,157.56	14,394.01	5,860.97	20,000.00	20,000.00	20,000.00
5430 - Traffic Signal Utilities	32,233.60	34,786.06	7,946.89	40,000.00	40,000.00	40,000.00
5440 - Buildings & Grounds Maintenance	3,715.05	12,719.26	4,800.15	13,000.00	13,000.00	13,000.00
5450 - Resident Trash Service	138,567.60	141,202.80	71,809.20	144,795.60	144,795.60	147,252.60
5480 - Building Operations & Cleaning	14,784.09	20,227.93	7,633.65	20,000.00	20,000.00	20,000.00
Total Utilities	240,206.42	266,815.21	103,714.22	287,295.60	287,295.60	289,752.60
Park and Events						
5710 - Business Community Affairs	1,673.22	589.70	62.94	1,000.00	6,750.00	5,000.00
5720 - Outside Agencies	7,522.89	12,274.50	5,419.00	8,000.00	8,000.00	9,500.00
Total Park and Events	9,196.11	12,864.20	5,481.94	9,000.00	14,750.00	14,500.00
Miscellaneous						
5810 - Contingency	14,951.75	0.00	0.00	0.00	0.00	0.00
5832 - WV TIF 40% Sales Tax	0.00	0.00	50,346.24	50,346.24	30,000.00	50,000.00
Total Miscellaneous	14,951.75	0.00	50,346.24	50,346.24	30,000.00	50,000.00
Interfund Transfers						
5910 - CIP - Transfer	100,000.00	100,000.00	0.00	200,000.00	200,000.00	350,000.00
5920 - Equipment Reserve Transfer	10,000.00	70,000.00	50,000.00	50,000.00	50,000.00	10,000.00
5960 - Debt Service Transfer	15,000.00	18,830.00	0.00	19,551.00	18,830.00	23,487.00
Total Interfund Transfers	125,000.00	188,830.00	50,000.00	269,551.00	268,830.00	383,487.00
Intergovernmental						
6010 - Building Permit Reimbursement - WWH	0.00	6,111.00	0.00	10,000.00	10,000.00	10,000.00
6020 - Building Permit Reimbursement - MW	0.00	13,039.50	0.00	30,000.00	10,000.00	10,000.00
Total Intergovernmental	0.00	19,150.50	0.00	40,000.00	20,000.00	20,000.00

TOTAL 635,998.91 871,767.19 466,641.17 1,048,167.84 966,066.28 1,138,889.60



City of Westwood, Kansas
As of June 30, 2024
Department: Administrative

General Fund – Administration

- Exploring hiring a seasonal employee to assist with front desk and to take on administrative tasks for all departments
- Training and travel are increasing due to cross-training between Court Clerk and City Clerk

Salary & Benefits

5010 - Salaries - KPERS
5015 - Overtime - KPERS
5030 - KPERS Contributions
5040 - Payroll Taxes
5041 - State Unemployment Taxes
5045 - Health Insurance
5050 - Car Allowance
5060 - Salaries - No Retirement

Total Salary & Benefits

Employee Expenses

5100 - Mayor's Discretionary Fund
5105 - Staff Activities
5110 - Training Programs
5120 - Travel Allowance
5130 - Dues & Subscriptions

Total Employee Expenses

Professional Fees

5210 - Prosecutor & Judge Services
5240 - Municipal Court Costs
5280 - Insurance & Bonds
5295 - Professional Services - Other

Total Professional Fees

General Operating Expenses

5310 - Office Supplies
5350 - Printing
5370 - Operating Supplies - Other
5395 - Miscellaneous Expense

Total General Operating Expenses

Park and Events

5720 - Outside Agencies

Total Park and Events

Interfund Transfers

5920 - Equipment Reserve Transfer

Total Interfund Transfers

Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
226,366.54	326,164.42	158,938.93	330,873.36	342,000.00	336,676.04
2,744.93	5,373.90	2,649.45	5,163.11	5,000.00	5,000.00
21,972.35	30,266.16	17,139.75	34,735.38	35,000.00	35,000.00
17,059.65	22,840.93	12,694.26	27,826.50	30,100.00	30,300.00
3,710.33	2,454.23	1,890.21	3,000.00	3,500.00	3,500.00
44,611.32	53,188.45	21,215.93	60,000.00	60,000.00	68,442.05
0.00	4,500.00	2,700.00	5,400.00	4,500.00	5,400.00
0.00	0.00	0.00	0.00	0.00	24,750.00
316,465.12	444,788.09	217,228.53	466,998.35	480,100.00	509,068.09
101.64	250.00	0.00	1,000.00	1,000.00	1,000.00
1,275.64	1,030.87	720.16	1,500.00	1,500.00	1,500.00
1,574.08	2,150.48	4,046.98	6,000.00	5,000.00	6,000.00
896.25	2,363.89	2,125.78	6,000.00	2,000.00	10,000.00
1,697.00	1,118.00	1,118.88	2,500.00	5,000.00	2,500.00
5,544.61	6,913.24	8,011.80	17,000.00	14,500.00	21,000.00
0.00	22,225.00	11,550.00	25,000.00	23,000.00	25,000.00
0.00	19,573.28	9,436.66	20,000.00	20,000.00	20,000.00
350.00	0.00	0.00	0.00	0.00	0.00
0.00	4,273.56	0.00	5,000.00	5,000.00	5,000.00
350.00	46,071.84	20,986.66	50,000.00	48,000.00	50,000.00
862.16	156.06	178.87	1,500.00	1,500.00	1,500.00
127.00	0.00	82.35	500.00	500.00	500.00
592.90	197.47	412.74	500.00	500.00	500.00
15.83	430.00	0.00	0.00	0.00	0.00
1,597.89	783.53	673.96	2,500.00	2,500.00	2,500.00
501.85	0.00	0.00	0.00	0.00	0.00
501.85	0.00	0.00	0.00	0.00	0.00
5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00

TOTAL 329,459.47 503,556.70 251,900.95 541,498.35 550,100.00 587,568.09



City of Westwood, Kansas
As of June 30, 2024
Department: Public Works

General Fund – Public Works

- Seasonal employee being added to assist with landscaping and grounds maintenance
- Employee expenses increasing slightly for increase in dues and drug testing costs

	Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
Salary & Benefits						
5010 - Salaries - KPERS	295,806.99	310,152.73	156,241.42	314,602.08	315,000.00	331,819.55
5015 - Overtime - KPERS	8,351.92	4,785.88	2,866.60	10,407.58	15,000.00	15,000.00
5030 - KPERS Contributions	27,764.84	29,700.42	16,324.54	31,406.51	30,000.00	35,000.00
5040 - Payroll Taxes	22,591.13	23,044.06	11,769.50	28,000.00	30,000.00	30,000.00
5045 - Health Insurance	48,027.08	39,027.62	15,749.23	36,863.98	42,000.00	56,203.46
5060 - Salaries - No Retirement	0.00	0.00	0.00	20,700.00	0.00	22,770.00
Total Salary & Benefits	402,541.96	406,710.71	202,951.29	441,980.15	432,000.00	490,793.01
Employee Expenses						
5105 - Staff Activities	212.97	144.27	0.00	1,000.00	1,000.00	1,000.00
5110 - Training Programs	225.00	665.98	24.00	1,200.00	1,200.00	1,200.00
5120 - Travel Allowance	1,125.56	539.82	777.10	1,200.00	1,200.00	1,200.00
5130 - Dues & Subscriptions	2,045.25	2,286.49	2,165.69	2,165.69	2,000.00	2,200.00
5140 - Uniforms & Cleaning	1,931.73	1,195.25	2,412.30	3,000.00	2,000.00	2,000.00
5150 - DOT Drug Test Administrative	292.80	368.80	347.30	600.00	500.00	600.00
Total Employee Expenses	5,833.31	5,200.61	5,726.39	9,165.69	7,900.00	8,200.00
Professional Fees						
5290 - Engineering/Design Services	0.00	8,275.00	0.00	15,000.00	15,000.00	15,000.00
5295 - Professional Services - Other	3,535.00	2,425.00	0.00	2,000.00	2,000.00	2,000.00
Total Professional Fees	3,535.00	10,700.00	0.00	17,000.00	17,000.00	17,000.00
General Operating Expenses						
5310 - Office Supplies	474.56	442.32	77.94	750.00	750.00	750.00
5320 - Gas & Oil	12,941.37	11,115.66	4,776.35	15,000.00	15,000.00	15,000.00
5330 - Small Tool Expense	4,445.89	3,500.27	121.99	3,000.00	3,000.00	3,000.00
5340 - Computer Expense	2,295.54	598.08	0.00	500.00	500.00	500.00
5350 - Printing	0.00	0.00	0.00	300.00	300.00	300.00
5370 - Operating Supplies - Other	3,181.77	5,888.96	4,352.77	8,000.00	8,000.00	8,000.00
5395 - Miscellaneous Expense	145.45	0.00	0.00	0.00	0.00	0.00
Total General Operating Expenses	23,484.58	21,545.29	9,329.05	27,550.00	27,550.00	27,550.00
Utilities						
5410 - Building Utilities	12,039.68	8,514.13	2,375.69	15,000.00	15,000.00	15,000.00
5415 - Telephone & Data Connections	207.82	2,101.96	545.23	2,580.00	2,580.00	2,580.00
5440 - Buildings & Grounds Maintenance	531.47	393.19	307.65	1,000.00	1,000.00	1,000.00
5445 - City Facility Trash Service	308.22	5,456.33	525.00	1,000.00	1,000.00	1,000.00
Total Utilities	13,087.19	16,465.61	3,753.57	19,580.00	19,580.00	19,580.00
Equipment and Maintenance						
5510 - Repairs & Maint Buildings	4,274.99	8,259.79	6,980.63	8,000.00	5,000.00	5,000.00
5515 - Repairs & Maint Vehicles	9,361.40	7,890.52	3,757.49	10,000.00	10,000.00	10,000.00
5530 - Repairs & Maint Streets	1,800.90	1,501.18	0.00	7,500.00	7,500.00	7,500.00
5535 - Repairs & Maint Other	11,501.65	4,334.26	14,054.75	16,500.00	10,000.00	10,000.00
5550 - Sand & Salt	8,395.05	5,743.74	2,941.92	12,000.00	12,000.00	12,000.00
5570 - Machinery & Equipment Purchase	2,049.00	0.00	2,099.97	2,500.00	2,500.00	2,500.00
5575 - Street Lights	5,537.60	4,026.62	344.40	5,000.00	5,000.00	5,000.00
5576 - Traffic Signals	1,027.09	1,449.84	1,265.64	5,000.00	5,000.00	5,000.00
5577 - Street Signs	1,963.27	5,128.05	556.41	3,500.00	3,500.00	3,500.00
Total Equipment and Maintenance	45,910.95	38,334.00	32,001.21	70,000.00	60,500.00	60,500.00
Interfund Transfers						
5920 - Equipment Reserve Transfer	50,000.00	50,000.00	200,000.00	200,000.00	200,000.00	30,000.00
Total Interfund Transfers	50,000.00	50,000.00	200,000.00	200,000.00	200,000.00	30,000.00
TOTAL	544,392.99	548,956.22	453,761.51	785,275.84	764,530.00	653,623.01



General Fund – Police

- Budget now reflects full staffing levels and stability
- Professional fees increasing due to body/dash camera annual subscription
- Operating expense increase reflects increase in cost for hosted IT support services

Salary & Benefits

5010 - Salaries - KPERS
5015 - Overtime - KPERS
5020 - Salaries - KPF
5025 - Overtime - KPF
5026 - Extra Patrol Expense
5030 - KPERS Contributions
5035 - KP&F Contributions
5040 - Payroll Taxes
5045 - Health Insurance
5050 - Car Allowance
5065 - PT Reserve Salary

Total Salary & Benefits

Employee Expenses

5105 - Staff Activities
5110 - Training Programs
5120 - Travel Allowance
5130 - Dues & Subscriptions
5140 - Uniforms & Cleaning

Total Employee Expenses

Professional Fees

5210 - Prosecutor & Judge Services
5220 - School Crossing Guard Services
5225 - Mental Health Co-Responder
5230 - Animal Control Services
5240 - Municipal Court Costs
5295 - Professional Services - Other

Total Professional Fees

General Operating Expenses

5310 - Office Supplies
5320 - Gas & Oil
5340 - Computer Expense
5345 - Postage
5350 - Printing
5370 - Operating Supplies - Other

Total General Operating Expenses

Utilities

5415 - Telephone & Data Connections

Total Utilities

Equipment and Maintenance

5515 - Repairs & Maint Vehicles
5525 - Repairs & Maint Other Equipment
5570 - Machinery & Equipment Purchase

Total Equipment and Maintenance

Park and Events

5720 - Outside Agencies

Total Park and Events

Interfund Transfers

5920 - Equipment Reserve Transfer

Total Interfund Transfers

Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
66,083.10	0.00	0.00	0.00	0.00	0.00
1,414.80	0.00	0.00	0.00	0.00	0.00
542,240.34	613,443.35	308,473.70	610,113.04	600,000.00	615,629.91
41,566.12	54,876.41	26,383.05	65,000.00	65,000.00	65,000.00
1,061.07	0.00	0.00	0.00	0.00	0.00
6,417.44	864.01	0.00	0.00	0.00	0.00
136,299.76	150,374.24	77,670.14	165,000.00	165,000.00	175,000.00
49,402.47	52,906.90	24,683.38	55,000.00	55,000.00	55,000.00
138,276.75	86,295.37	32,816.61	92,000.00	92,000.00	99,545.05
5,400.00	4,500.00	2,900.00	5,900.00	4,500.00	6,000.00
2,471.00	17,341.75	402.50	18,000.00	18,000.00	18,000.00
990,632.85	980,602.03	473,329.38	1,011,013.04	999,500.00	1,034,174.96
616.34	1,387.37	63.98	2,000.00	2,000.00	2,000.00
8,325.86	10,776.34	6,848.33	12,000.00	12,000.00	13,000.00
1,094.53	1,529.84	364.45	4,000.00	4,000.00	4,000.00
2,447.56	1,553.30	1,307.02	2,500.00	2,500.00	2,500.00
7,652.03	5,562.97	715.47	6,500.00	6,500.00	6,500.00
20,136.32	20,809.82	9,299.25	27,000.00	27,000.00	28,000.00
22,050.00	0.00	0.00	0.00	0.00	0.00
7,544.39	9,513.30	5,665.67	12,500.00	12,500.00	13,400.00
3,878.68	5,869.16	1,491.86	5,967.44	9,500.00	9,500.00
5,320.00	6,500.00	0.00	7,600.00	7,600.00	7,600.00
9,655.03	(878.50)	0.00	0.00	0.00	0.00
871.00	1,071.00	72.70	4,400.00	4,400.00	21,400.00
49,319.10	22,074.96	7,230.23	30,467.44	34,000.00	51,900.00
(9.58)	1,210.43	503.17	2,000.00	2,000.00	2,000.00
14,050.51	12,820.10	5,767.13	17,000.00	21,000.00	21,000.00
30,878.48	25,084.49	25,314.99	35,000.00	35,000.00	40,000.00
57.18	125.69	0.00	100.00	100.00	100.00
1,924.60	989.59	67.40	2,000.00	2,000.00	2,000.00
9,698.02	7,771.14	3,063.16	7,000.00	7,000.00	7,000.00
56,599.21	48,001.44	34,715.85	63,100.00	67,100.00	72,100.00
2,858.72	3,021.16	1,557.22	4,500.00	4,500.00	4,500.00
2,858.72	3,021.16	1,557.22	4,500.00	4,500.00	4,500.00
8,024.74	8,409.53	7,331.84	8,500.00	6,500.00	8,000.00
2,585.42	2,237.26	440.66	3,000.00	3,000.00	3,000.00
0.00	1,133.12	0.00	1,000.00	1,000.00	1,000.00
10,610.16	11,779.91	7,772.50	12,500.00	10,500.00	12,000.00
0.00	1,100.00	1,229.46	1,300.00	1,200.00	1,500.00
0.00	1,100.00	1,229.46	1,300.00	1,200.00	1,500.00
30,000.00	30,000.00	70,000.00	70,000.00	70,000.00	30,000.00
30,000.00	30,000.00	70,000.00	70,000.00	70,000.00	30,000.00
TOTAL	1,160,156.36	1,117,389.32	605,133.89	1,219,880.48	1,234,174.96



General Fund – Parks & Recreation

- Budget largely anticipated to remain flat from FY 2024 – FY 2025
- Other Events is being reduced to pre 2024 levels, this line was increased in 2024 to provide for added expenses associated with the City's 75th Anniversary celebration

City of Westwood, Kansas
As of June 30, 2024
Department: Parks & Rec

General Operating Expenses
5370 - Operating Supplies - Other
Total General Operating Expenses
Utilities
5410 - Building Utilities
5420 - Street Light Utilities
5470 - Tree & Easement Care
5475 - Landscaping Maintenance
Total Utilities
Equipment and Maintenance
5525 - Repairs & Maint Other Equipment
Total Equipment and Maintenance
Park and Events
5740 - Oktoberfest
5750 - Fireworks
5760 - Other Events
5770 - Pool Pass Expenses
Total Park and Events

	Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
General Operating Expenses						
5370 - Operating Supplies - Other	2,746.81	2,220.00	904.95	3,000.00	3,000.00	3,000.00
Total General Operating Expenses	2,746.81	2,220.00	904.95	3,000.00	3,000.00	3,000.00
Utilities						
5410 - Building Utilities	4,780.36	4,425.79	2,555.42	10,000.00	10,000.00	10,000.00
5420 - Street Light Utilities	19.53	0.00	0.00	0.00	0.00	0.00
5470 - Tree & Easement Care	2,578.39	8,531.90	1,061.32	10,000.00	10,000.00	10,000.00
5475 - Landscaping Maintenance	9,001.05	10,996.64	2,854.74	10,000.00	10,000.00	10,000.00
Total Utilities	16,379.33	23,954.33	6,471.48	30,000.00	30,000.00	30,000.00
Equipment and Maintenance						
5525 - Repairs & Maint Other Equipment	7,241.90	15,392.98	2,258.28	10,000.00	10,000.00	10,000.00
Total Equipment and Maintenance	7,241.90	15,392.98	2,258.28	10,000.00	10,000.00	10,000.00
Park and Events						
5740 - Oktoberfest	7,023.74	7,653.75	0.00	7,000.00	7,000.00	7,000.00
5750 - Fireworks	4,251.39	5,680.03	1,795.29	5,500.00	5,500.00	5,500.00
5760 - Other Events	2,468.63	2,012.88	12,627.00	15,000.00	15,000.00	2,500.00
5770 - Pool Pass Expenses	2,361.63	918.65	184.05	184.05	750.00	750.00
Total Park and Events	16,105.39	16,265.31	14,606.34	27,684.05	28,250.00	15,750.00
TOTAL	42,473.43	57,832.62	24,241.05	70,684.05	71,250.00	58,750.00



Three-Year Full Fund Projections

- Staff recommends using General Fund reserves to fund the CIP, while maintaining around a 30% fund target
- Increased revenue streams or decreased spending in CIP will be required to balance the budget beginning in FY 2026

		General	CIP	Equipment Reserve	Stormwater	Special Highway	Woodside TIF	Debt Service
2024	Forecasted Beginning Cash	\$ 1,505,391	\$ 306,230	\$ 460,754	\$ 189,217	\$ 169,094	\$ 602,664	\$ 144,555
	Estimated Revenues	\$ 3,639,996	\$ 353,625	\$ 23,385	\$ 240,177	\$ 59,220	\$ 851,043	\$ 19,551
	Estimated Expenditures	\$ (3,121,222)	\$ (160,861)	\$ (437,501)	\$ (26,000)	\$ (10,000)	\$ (746,289)	\$ (231,838)
		\$ (18,830)						\$ 18,830
		\$ (325,000)		\$ 325,000				
				\$ 100,000	\$ (100,000)			
	Transfers		\$ 50,000			\$ (50,000)		
		\$ (200,000)	\$ (175,000)					\$ 175,000
2025			\$ 200,000					
			\$ 25,000					
					\$ (25,000)			
					\$ (43,516)			\$ 43,516
	Fund Balance	\$ 1,480,334	\$ 598,994	\$ 471,638	\$ 234,878	\$ 168,314	\$ 707,418	\$ 169,615
	Fund Reserve Target	41%	\$ 48,258.30		\$ 3,900.00	N/A	N/A	N/A
2026	Forecasted Beginning Cash	\$ 1,480,334	\$ 598,994	\$ 471,638	\$ 234,878	\$ 168,314	\$ 707,418	\$ 169,615
	Estimated Revenues	\$ 3,277,833	\$ 337,883	\$ -	\$ 240,000	\$ 59,820	\$ 876,574	\$ 23,487
	Estimated Expenditures	\$ (3,224,519)	\$ (1,459,951)	\$ (88,250)	\$ (26,000)	\$ (60,000)	\$ (768,677)	\$ (231,938)
		\$ (23,487)						\$ 23,487
		\$ (75,000)		\$ 75,000				
			\$ 50,000			\$ (50,000)		
	Transfers		\$ (175,000)					\$ 175,000
		\$ (350,000)	\$ 350,000					
2027			\$ 100,000					
					\$ (100,000)			
					\$ (43,516)			\$ 43,516
	Fund Balance	\$ 1,085,161	\$ (198,074)	\$ 458,388	\$ 305,362	\$ 118,134	\$ 815,315	\$ 203,167
	Fund Reserve Target	33%	\$ 437,985.43		\$ 3,900.00	N/A	N/A	N/A
2028	Forecasted Beginning Cash	\$ 1,085,161	\$ (198,074)	\$ 458,388	\$ 305,362	\$ 118,134	\$ 815,315	\$ 203,167
	Estimated Revenues	\$ 3,343,389	\$ 310,000	\$ -	\$ 240,000	\$ 59,820	\$ 929,958	\$ 24,192
	Estimated Expenditures	\$ (3,272,886)	\$ (2,215,016)	\$ (16,500)	\$ (26,000)	\$ (10,000)	\$ (791,738)	\$ (497,238)
		\$ (24,192)						\$ 24,192
		\$ (75,000)		\$ 75,000				
			\$ 50,000			\$ (50,000)		
	Transfers		\$ (175,000)					\$ 175,000
		\$ (200,000)	\$ 200,000					
2029			\$ 100,000					
					\$ (100,000)			
					\$ (43,516)			\$ 43,516
	Fund Balance	\$ 856,472	\$ (1,928,090)	\$ 516,888	\$ 375,846	\$ 117,954	\$ 926,449	\$ (27,170)
	Fund Reserve Target	26%	\$ 664,504.84		\$ 3,900.00	N/A	N/A	N/A
2030	Forecasted Beginning Cash	\$ 856,472	\$ (1,928,090)	\$ 516,888	\$ 375,846	\$ 117,954	\$ 926,449	\$ (27,170)
	Estimated Revenues	\$ 3,410,257	\$ 310,000	\$ -	\$ 240,000	\$ 59,820	\$ 929,958	\$ (27,270)
	Estimated Expenditures	\$ (3,321,980)	\$ (1,277,851)	\$ (112,200)	\$ (26,000)	\$ (110,000)	\$ (815,490)	\$ (212,363)
		\$ (24,918)						\$ 24,918
		\$ (75,000)		\$ 75,000				
			\$ 50,000			\$ (50,000)		
	Transfers		\$ (175,000)					\$ 175,000
		\$ (200,000)	\$ 200,000					
2031			\$ 100,000					
					\$ (100,000)			
					\$ (43,516)			\$ 43,516
	Fund Balance	\$ 644,832	\$ (2,720,941)	\$ 479,688	\$ 446,330	\$ 17,774	\$ 1,040,917	\$ (23,370)
	Fund Reserve Target	19%	\$ 383,355.30		\$ 3,900.00	N/A	N/A	N/A

Budget Calendar

