

# Fiscal Year 2026: Preliminary Budget Presentation

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June 12, 2025



## Presentation Overview

- Governing Body Goals and Strategies
- Priorities and Issues
- Significant Topics and Trends
- Westwood Structure
- Budget Process
- Prior Actions to Address Issues
- Long-range Operating Financial Factors
- Major Revenues and Expenditures Summary
- Capital Program
- Debt Overview
- Operational Overview
- Staff Recommendations; Council Decisions



# Governing Body Goals and Strategies



Maintain 30% reserve in general fund (over five-year projection)  
(Governing Body Goal Area: Community Redevelopment)



Identify approaches to assist residents with cost of housing and to attract and retain businesses (Governing Body Goal Areas: Housing, Community Amenities)



Identify sustainable approach to funding capital improvements, including streets, streetlights, and public facilities (Governing Body Goal Areas: Transportation and Infrastructure, Community Amenities)

# 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 revenues exceed current project needs
- Redevelopment (aka reinvestment) and aging trees reducing tree canopy
- State legislature 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

					>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

					>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%	

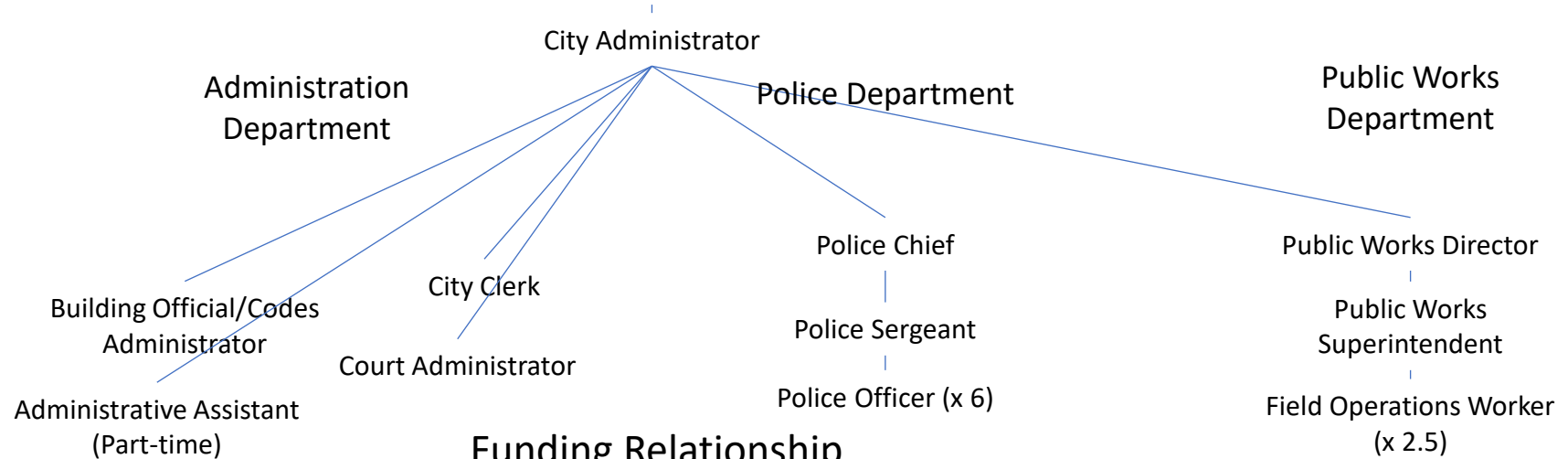


# Westwood Structure

## Organizational Chart

## Governing Body

## Mayor as Board Chair and Council as Board of Directors

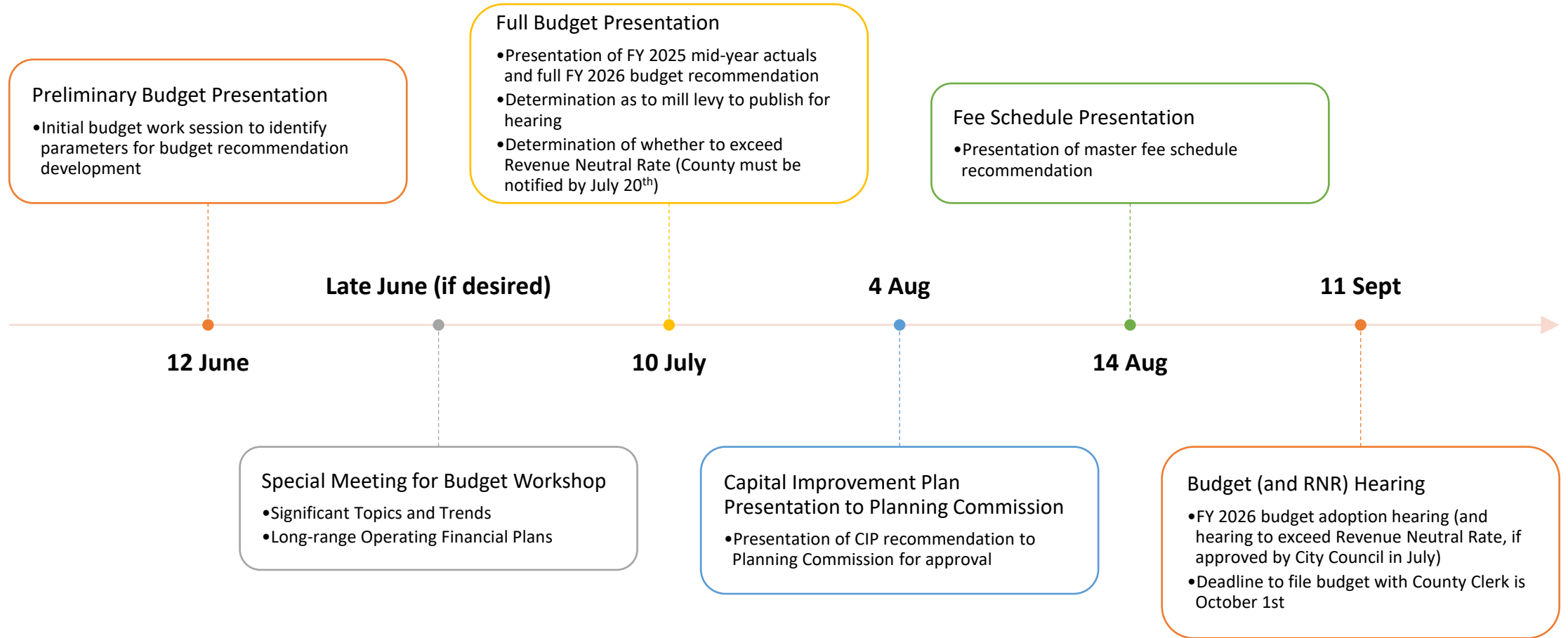


## Funding Relationship

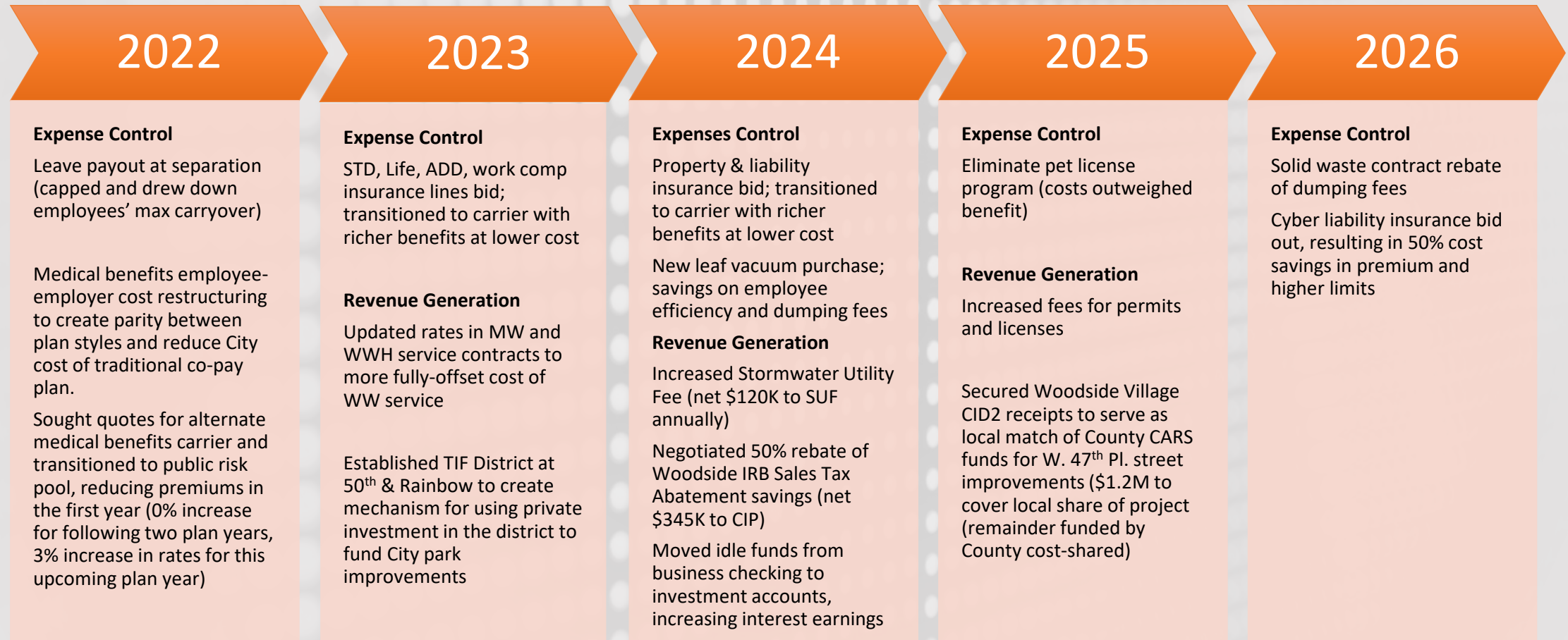
Accounting Fund	Administration	Police	Public Works
General Fund – General Overhead			
General Fund – Administration			
General Fund – Public Works			
General Fund – Police			
General Fund – Parks & Recreation			
Capital Improvement Fund			
Equipment Reserve Fund			
Stormwater Utility Fund			
Special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



# Budget Calendar

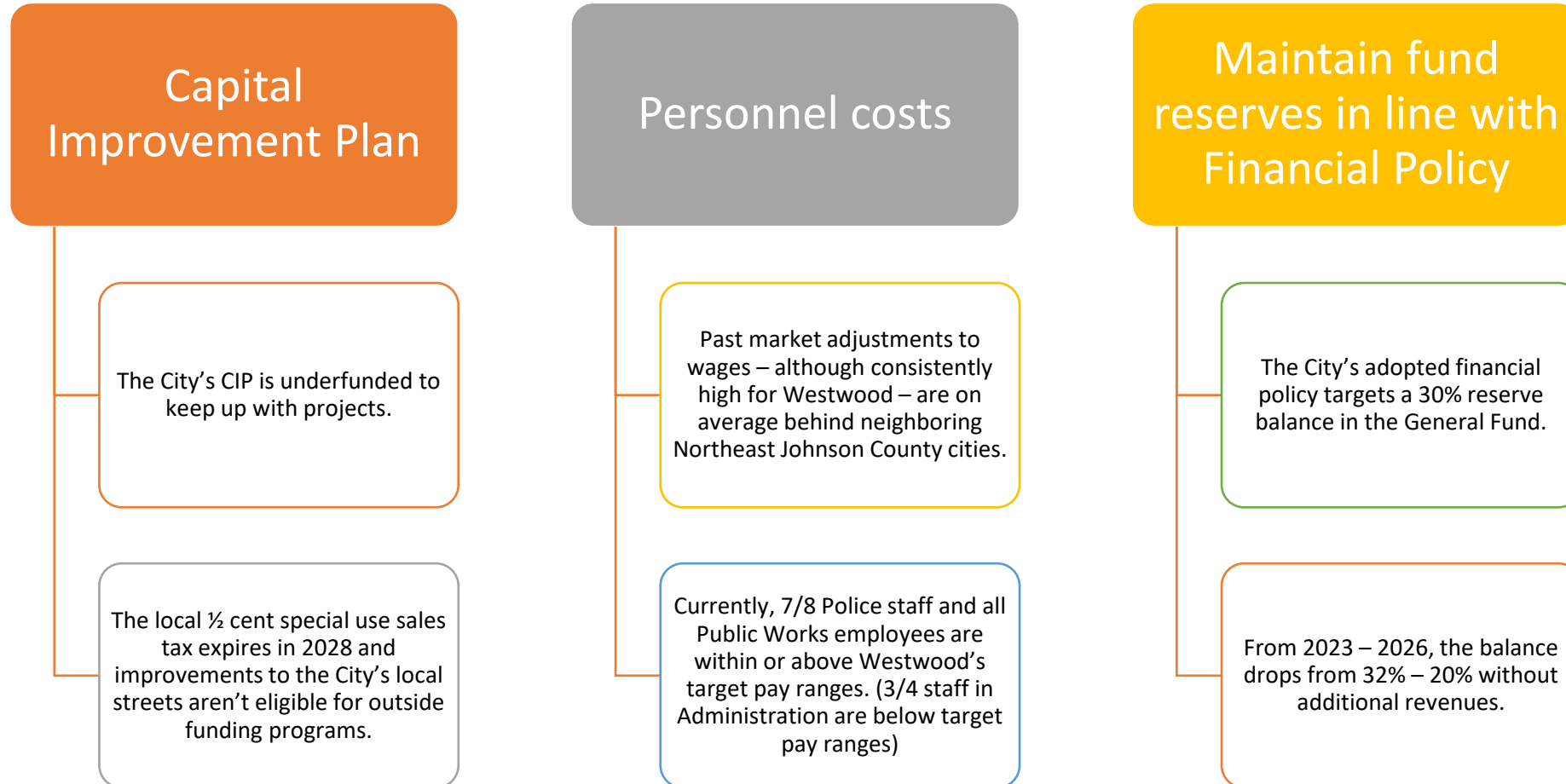


# Five-year review of select actions taken to address fiscal sustainability (administrative and legislative)





# Long-range Operating Financial Factors

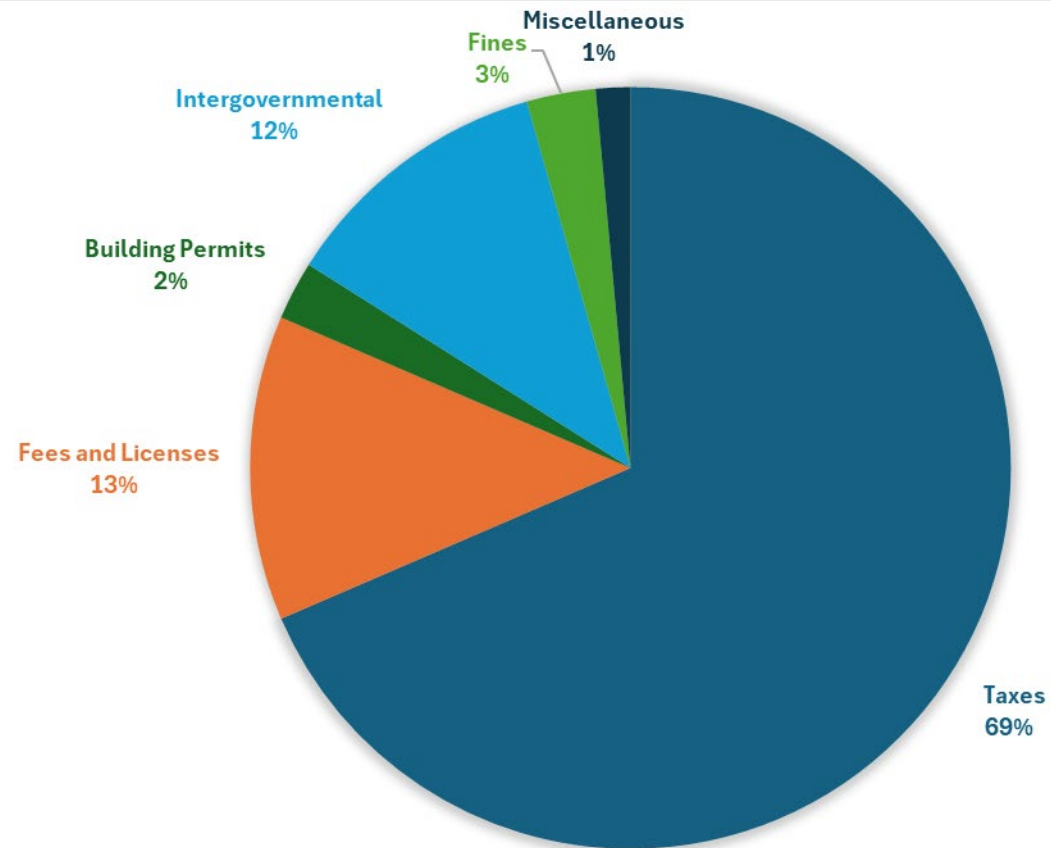


# Major Revenues and Expenditures Summary - General Fund

		Year Ending 12/31/2023	Year Ending 12/31/2024	Year To Date 05/31/2025	Current Year Budget 12/31/2025	Next Year's Budget 2026		
		Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	
	Beginning Fund Balance	\$ 1,380,438	\$ 1,465,226	\$ 1,455,794	\$ 1,455,794	\$ 1,480,334	\$ 1,143,568	
Revenues								
	Taxes	\$ 2,157,701	\$ 2,250,299	\$ 1,017,802	\$ 2,235,147	\$ 2,235,147	\$ -	\$ 2,340,000
	Fees and Licenses	\$ 477,267	\$ 443,705	\$ 166,207	\$ 441,124	\$ 444,124		\$ 442,000
	Building Permits	\$ 66,464	\$ 99,803	\$ 29,300	\$ 85,000	\$ 85,000		\$ 85,000
	Intergovernmental	\$ 309,081	\$ 324,468	\$ 138,710	\$ 370,500	\$ 372,500		\$ 397,640
	Restricted Use	\$ -	\$ 345,242	\$ -	\$ -	\$ -		\$ -
	Fines	\$ 97,086	\$ 107,385	\$ 38,402	\$ 100,000	\$ 100,000		\$ 100,000
	Miscellaneous	\$ 76,691	\$ 53,978	\$ 23,682	\$ 26,631	\$ 5,250		\$ 50,100
	TOTAL	\$ 3,184,290	\$ 3,624,880	\$ 1,414,103	\$ 3,258,402	\$ 3,242,021		\$ 3,414,740
Expenditures								
	Salary & Benefits	\$ 1,879,598	\$ 1,896,171	\$ 682,563	\$ 1,923,099	\$ 2,084,436		\$ 2,117,354
	Employee Expenses	\$ 37,131	\$ 41,022	\$ 39,754	\$ 69,452	\$ 71,200		\$ 77,650
	Professional Fees	\$ 366,840	\$ 368,999	\$ 90,315	\$ 412,177	\$ 389,650		\$ 406,260
	General Operating Expenses	\$ 116,960	\$ 142,425	\$ 45,429	\$ 180,861	\$ 151,150		\$ 172,800
	Utilities	\$ 310,256	\$ 299,854	\$ 90,888	\$ 333,953	\$ 343,833		\$ 336,580
	Equipment and Maintenance	\$ 65,507	\$ 106,704	\$ 34,373	\$ 108,000	\$ 82,500		\$ 95,000
	Park and Events	\$ 30,230	\$ 37,195	\$ 10,857	\$ 30,000	\$ 31,750		\$ 31,400
	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		\$ 347,500
	Intergovernmental	\$ 19,151	\$ -	\$ -	\$ 10,000	\$ 20,000		\$ 10,000
	TOTAL	\$ 3,099,502	\$ 3,832,354	\$ 1,048,779	\$ 3,570,628	\$ 3,673,006		\$ 3,654,544
		\$ 1,465,226	\$ 1,257,752	\$ 1,821,118	\$ 1,143,568	\$ 1,049,349		\$ 903,764
		32%	25%	63%	24%	22%		20%

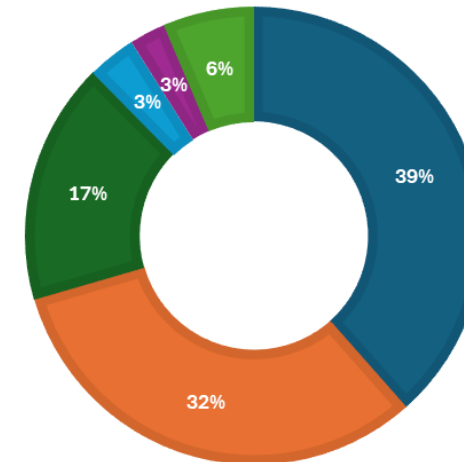


# General Fund: Revenues

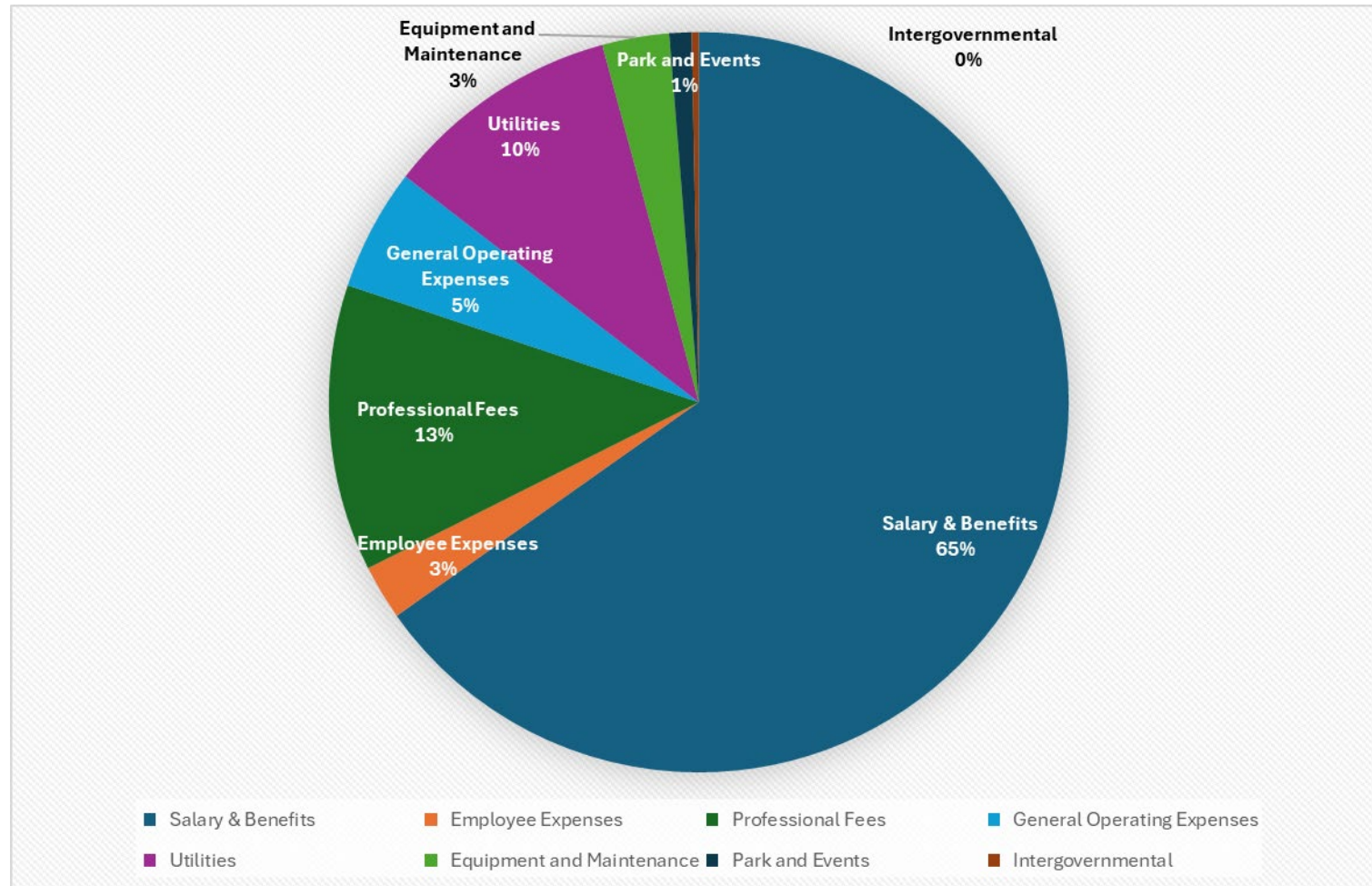


## TAXES DETAIL

- 4010 - Ad Valorem Tax
- 4020 - City Sales & Use Tax
- 4040 - County Sales & Use Tax
- 4050 - Liquor Grs Rec Tax
- 4060 - Motor Vehicle Tax
- 4070 - Special Assessments



# General Fund: Expenditures



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# 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 if no additional revenue streams
- Reflects tree canopy maintenance funding
- Reflects incremental capital investment in existing Public Works facility
- Funding for park improvements and City Hall replacement pursued through private-public-non-profit partnerships

	Year Ending 12/31/2023	Year Ending 12/31/2024	Year To Date 05/31/2025		Current Year Budget 12/31/2025	Next Year's Budget 2026	Future Year 2027	Future Year 2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	\$ (313,412)	\$ 306,230	\$ 958,899	\$ 958,899	\$ 958,899	\$ 1,037,409	\$ 451,654	\$ (141,553)
Taxes								
4030 - City Sales & Use Tax - Special	\$ 353,625	\$ 385,198	\$ 152,259	\$ 359,590	\$ 353,625	\$ 375,000	\$ 375,000	\$ 375,000
Total Taxes	\$ 353,625	\$ 385,198	\$ 152,259	\$ 359,590	\$ 353,625	\$ 375,000	\$ 375,000	\$ 375,000
Restricted Fees								
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	\$ 200,000	\$ 200,000	\$ 200,000
4840 - Transfer from Stormwater Fund	\$ -	\$ 25,000	\$ -	\$ 100,000	\$ 100,000	\$ 240,000	\$ 89,000	\$ 54,000
Expensed to Special Highway Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Total Interfund Transfers	\$ 100,000	\$ 570,242	\$ -	\$ 500,000	\$ 450,000	\$ 490,000	\$ 339,000	\$ 304,000
Professional Fees								
5290 - Engineering/Design Services					\$ 491,288			
Streets & Streetlights								
Mission Rd. Complete Street		\$ 38,982		\$ 85,610				
50th Street, Mission Rd. to Belinder				\$ 58,665		\$ 39,110		
50th Street, Belinder to Rainbow				\$ 58,142		\$ 38,762		
51st Terrace, Mission to Belinder						\$ 23,780	\$ 15,900	
51st Terrace, Belinder to Rainbow						\$ 52,025	\$ 34,681	
51st Street, 51st Ter to Rainbow						\$ 23,680	\$ 15,785	
* W. 50th Ter. (Cul De Sac); W. 50th Terrace and 51st St. Mission to Belinder							\$ 60,000	\$ 39,000
Facilities								
Park Improvements Planning		\$ 70,050		\$ 2,000				
5295 - Professional Services - Other	\$ 406	\$ -	\$ -	\$ -				
Total Professional Fees	\$ 406	\$ 109,032	\$ -	\$ 204,417	\$ 491,288	\$ 177,357	\$ 126,366	\$ 39,000
Equipment and Maintenance								
5545 - Stone Wall Repairs	\$ 15,929	\$ 18,740	\$ -	\$ 10,000	\$ 10,000			
5575 - Street Lights	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000			
Total Equipment and Maintenance	\$ 15,929	\$ 18,740	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
Street and Stormwater								
5610 - Capital Improvement Expense					\$ 42,094			
Streets & Streetlights								
47th Street Complete Street	\$ 25,759	\$ -	\$ -	\$ -				
Mission Rd. Complete Street	\$ -	\$ -		\$ 628,046				
50th Street, Mission Rd. to Belinder						\$ 488,878		
50th Street, Belinder to Rainbow						\$ 484,520		
51st Terrace, Mission to Belinder							\$ 200,000	
51st Terrace, Belinder to Rainbow							\$ 433,516	
51st Street, 51st Ter to Rainbow							\$ 197,325	
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac); W. 50th Terrace and 51st St. Mission to Belinder								\$ 500,000
Facilities								
Public Works Building Repairs				\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000
Park Improvements							\$ 50,000	\$ 50,000
Tree Canopy								
Tree Canopy Maintenance						\$ 25,000	\$ 25,000	\$ 25,000
Total Street and Stormwater	\$ 25,759	\$ -	\$ -	\$ 728,046	\$ -	\$ 1,098,398	\$ 1,005,841	\$ 675,000
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
TOTAL	\$ 306,230	\$ 958,899	\$ 1,111,157	\$ 1,037,409	\$ 1,534,236	\$ 451,654	\$ (141,553)	\$ (351,553)





# Stormwater Utility Fund

- Future budget years reflect transfers to the CIP Fund to offset the costs of new curb, gutter, and sidewalks planned for those project/budget years

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget		Future Year	Future Year
	12/31/2023	12/31/2024	05/31/2025		12/31/2025		2026	2027	2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted		Proposed	Forecast	Forecast
Beginning Fund Balance	\$ 182,023	\$ 189,218	\$ 251,429	\$ 251,429	\$ 234,878		\$ 321,913	\$ 258,397	\$ 345,881
Restricted Fees									
4410 - Stormwater Utility Fee	\$ 122,133	\$ 244,006	\$ 153,882	\$ 240,000	\$ 240,000		\$ 240,000	\$ 240,000	\$ 240,000
Total Restricted Use	\$ 122,133	\$ 244,006	\$ 153,882	\$ 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	\$ 10,000		\$ 5,000	\$ 5,000	\$ 5,000
Total Equipment and Maintenance	\$ 561	\$ 213	\$ 10,000	\$ 10,000	\$ 10,000		\$ 5,000	\$ 5,000	\$ 5,000
Street and Stormwater									
5650 - Stormwater Expense	\$ 20,269	\$ 7,036	\$ 7,172	\$ 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	\$ 7,172	\$ 16,000	\$ 16,000		\$ 15,000	\$ 15,000	\$ 15,000
Interfund Transfers									
5910 - CIP - Transfer	\$ -	\$ 25,000	\$ -	\$ 100,000	\$ 100,000		\$ 240,000	\$ 89,000	\$ 54,000
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	\$ -	\$ 143,516	\$ 143,516		\$ 283,516	\$ 132,516	\$ 97,516
TOTAL	\$ 189,218	\$ 251,429	\$ 388,139	\$ 321,913	\$ 305,362		\$ 258,397	\$ 345,881	\$ 468,365





# 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	05/31/2025		12/31/2025		2026	2027	2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted		Proposed	Forecast	Forecast
Beginning Fund Balance	\$ 105,658	\$ 169,095	\$ 230,638	\$ 230,638	\$ 181,095		\$ 244,970	\$ 54,470	\$ 63,970
Restricted Fees									
4420 - State Hwy Maintenance	\$ 17,792	\$ 14,830	\$ 7,380	\$ 16,068	\$ 14,820		\$ 14,500	\$ 14,500	\$ 14,500
4430 - Special Highway Fund Revenue	\$ 46,988	\$ 46,974	\$ 22,141	\$ 48,525	\$ 45,000		\$ 45,000	\$ 45,000	\$ 45,000
Total Restricted Use	\$ 64,780	\$ 61,805	\$ 29,521	\$ 64,593	\$ 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	\$ 259,897	\$ 244,970	\$ 40,915		\$ 54,470	\$ 63,970	\$ 73,470



# Woodside TIF/CID Fund

- Staff worked with Woodside developer Blair Tanner to leverage accruing CID2 revenues to fund improvements to 47<sup>th</sup> Place. The Fund shows going negative 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 05/31/2025		Current Year Budget 12/31/2025	Next Year's Budget 2026	Future Year 2027	Future Year 2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	\$ 457,312	\$ 602,664	\$ 799,296	\$ 799,296	\$ 707,418	\$ 492,684	\$ (450,983)	\$ (325,983)
Restricted Fees								
4440 - JoCo CARS Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 944,000	\$ -	\$ -
4450 - WV Ad Valorem Tax	\$ 112,360	\$ 522,119	\$ 266,124	\$ 294,928	\$ 503,032	\$ 500,000	\$ 500,000	\$ 500,000
4460 - WV CID-1	\$ 228,229	\$ 237,039	\$ 105,371	\$ 261,119	\$ 265,645	\$ 240,000	\$ 240,000	\$ 240,000
4465 - WV CID-2	\$ 107,662	\$ 124,911	\$ 56,036	\$ 119,296	\$ 107,897	\$ 125,000	\$ 125,000	\$ 125,000
Total Restricted Use	\$ 448,251	\$ 884,069	\$ 427,531	\$ 675,344	\$ 876,574	\$ 1,809,000	\$ 865,000	\$ 865,000
Professional Fees								
5290 - Engineering/Design Services - 47th Place Complete Street Improvements	\$ -	\$ -	\$ 52,440	\$ 160,000	\$ -	\$ 232,600		
Total Professional Fees	\$ -	\$ -	\$ 52,440	\$ 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	\$ 266,124	\$ 561,052	\$ 503,032	\$ 500,000	\$ 500,000	\$ 500,000
5835 - UMB CID Payment	\$ 228,489	\$ 233,302	\$ 105,157	\$ 260,905	\$ 265,645	\$ 240,000	\$ 240,000	\$ 240,000
Total Miscellaneous	\$ 302,899	\$ 687,437	\$ 371,280	\$ 821,957	\$ 768,677	\$ 740,000	\$ 740,000	\$ 740,000
TOTAL	\$ 602,664	\$ 799,296	\$ 803,107	\$ 492,684	\$ 815,315	\$ (450,983)	\$ (325,983)	\$ (200,983)
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 12/31/2023	Year Ending 12/31/2024	Year To Date 05/31/2025		Current Year Budget 12/31/2025	Next Year's Budget 2026	Future Year 2027	Future Year 2028
	Actual	Unaudited 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								
<b>Public Works</b>								
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	
<b>Police</b>								
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)	\$ -		\$ 60,067	\$ 62,000	\$ 88,250			
In-car computer replacements (4)						\$ 16,500		
Tasers and Gear (10)							\$ 20,000	
2021 Police Explorer Replacement								\$ 75,000
<b>Administration</b>								
Computers (x 6) and related desktop equipment replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000		
Total Equipment and Maintenance	\$ 10,000	\$ 444,416	\$ 60,067	\$ 62,000	\$ 88,250	\$ 31,500	\$ 132,200	\$ 75,000
TOTAL	\$ 346,480	\$ 330,449	\$ 270,382	\$ 343,449	\$ 317,199	\$ 334,449	\$ 224,749	\$ 172,249
		Vehicle encumbered in FY2022						

# 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 recommends budgeting for a General Fund transfer
- 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

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget		Future Year	Future Year
	12/31/2023	12/31/2024	05/31/2025		12/31/2025	2026	2027	2028	
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast	
Beginning Fund Balance	\$ 170,342	\$ 144,556	\$ 170,739	\$ 170,739	\$ 172,790	\$ 207,629	\$ 78,533	\$ 134,686	
Taxes									
4010 - Ad Valorem Tax	\$ 17,388	\$ 19,182	\$ 12,482	\$ 26,098	\$ 23,225	\$ 25,000	\$ 25,000	\$ 25,000	
4060 - Motor Vehicle Tax	\$ 1,361	\$ 1,478	\$ 420	\$ 1,276	\$ 1,460				
Total Taxes	\$ 18,749	\$ 20,660	\$ 12,902	\$ 27,375	\$ 24,685	\$ 25,000	\$ 25,000	\$ 25,000	
Interfund Transfers									
4810 - Transfer from General Fund	\$ 18,830	\$ 19,395	\$ -	\$ 23,487	\$ 23,487	\$ 125,000	\$ 25,000	\$ 25,000	
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	\$ 243,516	\$ 243,516	
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	\$ 139,898	\$ 207,629	\$ 2,790	\$ 78,533	\$ 134,686	\$ 191,265	

# General Fund - Revenues

- 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	05/31/2025		12/31/2025	2026	
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	
Taxes							
4010 - Ad Valorem Tax	\$ 781,002	\$ 798,994	\$ 519,907	\$ 848,901	\$ 848,901		\$ 900,000
4020 - City Sales & Use Tax	\$ 707,250	\$ 770,397	\$ 239,007	\$ 720,733	\$ 720,733		\$ 750,000
4040 - County Sales & Use Tax	\$ 384,499	\$ 390,669	\$ 130,822	\$ 375,946	\$ 375,946		\$ 400,000
4050 - Liquor Grs Rec Tax	\$ 85,135	\$ 82,387	\$ 24,504	\$ 80,000	\$ 80,000		\$ 80,000
4060 - Motor Vehicle Tax	\$ 56,685	\$ 61,566	\$ 17,508	\$ 60,842	\$ 60,842		\$ 60,000
4070 - Special Assessments	\$ 143,129	\$ 146,286	\$ 86,054	\$ 148,725	\$ 148,725		\$ 150,000
Total Taxes	\$ 2,157,701	\$ 2,250,299	\$ 1,017,802	\$ 2,235,147	\$ 2,235,147	\$ -	\$ 2,340,000
Fees and Licenses							
4110 - Woodside Rent	\$ 240,000	\$ 240,000	\$ 80,180	\$ 240,000	\$ 240,000		\$ 240,000
4120 - Utility Franchise Fees	\$ 209,105	\$ 174,113	\$ 76,322	\$ 172,124	\$ 172,124		\$ 170,000
4130 - Community Room Fees	\$ 3,466	\$ 4,467	\$ 1,060	\$ 4,000	\$ 5,000		\$ 5,000
4140 - Animal Tag Fee	\$ 75	\$ 65	\$ -	\$ -	\$ -		\$ -
4150 - Pool Fees	\$ 16,600	\$ 16,711	\$ 5	\$ 15,000	\$ 17,000		\$ 17,000
4160 - Occupational License	\$ 8,021	\$ 8,349	\$ 8,640	\$ 10,000	\$ 10,000		\$ 10,000
Total Fees and Licenses	\$ 477,267	\$ 443,705	\$ 166,207	\$ 441,124	\$ 444,124		\$ 442,000
Building Permits							
4210 - Building Permit Fee - WW	\$ 62,184	\$ 69,746	\$ 29,265	\$ 75,000	\$ 75,000		\$ 75,000
4220 - Building Permit Fee - WWH	\$ 2,521	\$ 1,776	\$ 35	\$ 5,000	\$ 5,000		\$ 5,000
4230 - Building Permit Fee - MW	\$ 1,760	\$ 28,281	\$ -	\$ 5,000	\$ 5,000		\$ 5,000
Total Building Permits	\$ 66,464	\$ 99,803	\$ 29,300	\$ 85,000	\$ 85,000		\$ 85,000
Intergovernmental							
4310 - Police Services WWH	\$ 163,000	\$ 163,000	\$ 60,445	\$ 187,450	\$ 187,450		\$ 200,000
4320 - Police Services MW	\$ 125,000	\$ 114,583	\$ 58,333	\$ 143,750	\$ 143,750		\$ 155,000
4330 - Police Services - Crossing Guard	\$ 4,236	\$ 5,691	\$ 2,046	\$ 6,700	\$ 6,700		\$ 8,040
4340 - Police Services - Other Revenue	\$ -	\$ 20,836	\$ 4,963	\$ 12,000	\$ 12,000		\$ 12,000
4350 - City Hall Use - WWH	\$ 2,100	\$ 2,100	\$ 700	\$ 2,100	\$ 2,100		\$ 2,100
4355 - City Hall Use - MW	\$ 2,100	\$ 2,100	\$ 700	\$ 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	\$ 295	\$ 1,000	\$ 1,000		\$ 1,000
4370 - City Clerk Services - MW	\$ 5,400	\$ 5,400	\$ 1,800	\$ 5,400	\$ 5,400		\$ 5,400
Total Intergovernmental	\$ 309,081	\$ 324,468	\$ 138,710	\$ 370,500	\$ 372,500		\$ 397,640
Restricted Fees							
4490 - Bond Proceeds	\$ -	\$ 345,242	\$ -	\$ -	\$ -		
Total Restricted Use	\$ -	\$ 345,242	\$ -	\$ -	\$ -		
Fines							
4510 - Municipal Court Fines	\$ 97,086	\$ 107,385	\$ 38,402	\$ 100,000	\$ 100,000		\$ 100,000
Total Fines	\$ 97,086	\$ 107,385	\$ 38,402	\$ 100,000	\$ 100,000		\$ 100,000
Miscellaneous							
4710 - Interest Earnings	\$ -	\$ -					
4720 - Other Income	\$ 76,549	\$ 53,881	\$ 23,599	\$ 26,531	\$ 5,000		\$ 50,000
4730 - Sale of Extra Trash Stickers	\$ 143	\$ 96	\$ 83	\$ 100	\$ 250		\$ 100
Total Miscellaneous	\$ 76,691	\$ 53,978	\$ 23,682	\$ 26,631	\$ 5,250		\$ 50,100
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	\$ 1,414,103	\$ 3,258,402	\$ 3,242,021		\$ 3,414,740



# 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	05/31/2025	12/31/2025	2026
	Actual	Unaudited Actual	Actual	Forecast	Adopted
					Proposed
Miscellaneous					
4720 - Other Income	\$ -	\$ (14,683)	\$ -	\$ -	\$ -
Total Miscellaneous	\$ -	\$ (14,683)	\$ -	\$ -	\$ -
Salary & Benefits					
5040 - Payroll Taxes	\$ 1,790	\$ 1,790	\$ 597	\$ 2,000	\$ 2,000
5055 - 401a Match	\$ 10,209	\$ 9,946	\$ 4,920	\$ 19,578	\$ 25,000
5056 - AFLAC Expense	\$ 12,098	\$ (757)	\$ -	\$ -	\$ -
5060 - Salaries - No Retirement	\$ 23,400	\$ 23,400	\$ 7,800	\$ 23,400	\$ 23,400
Total Salary & Benefits	\$ 47,497	\$ 34,379	\$ 13,317	\$ 44,978	\$ 50,400
Employee Expenses					
5100 - Mayor's Discretionary Fund	\$ 543	\$ -	\$ -	\$ -	\$ -
5105 - Staff Activities	\$ 356	\$ 2,130	\$ 1,438	\$ 5,542	\$ 7,000
5110 - Training Programs	\$ -	\$ 750	\$ 25	\$ 3,000	\$ 3,000
5120 - Travel Allowance	\$ -	\$ 499	\$ -	\$ 1,000	\$ 1,000
5130 - Dues & Subscriptions	\$ 3,309	\$ 3,029	\$ 3,444	\$ 4,500	\$ 4,500
Total Employee Expenses	\$ 4,207	\$ 6,408	\$ 4,907	\$ 14,042	\$ 20,500
Professional Fees					
5210 - Prosecutor & Judge Services	\$ 175	\$ (175)	\$ -	\$ -	\$ -
5230 - Animal Control Services	\$ 6,500	\$ -	\$ -	\$ -	\$ -
5240 - Municipal Court Costs	\$ 579	\$ -	\$ 827	\$ 827	\$ -
5250 - Legal Services	\$ 76,488	\$ 82,520	\$ 7,621	\$ 60,000	\$ 70,000
5260 - Audit Expenses	\$ -	\$ -	\$ -	\$ 7,250	\$ 7,250
5270 - Payroll Services	\$ 5,172	\$ 6,295	\$ 2,368	\$ 7,100	\$ 8,000
5280 - Insurance & Bonds	\$ 144,657	\$ 143,167	\$ 29,124	\$ 130,000	\$ 130,000
5295 - Professional Services - Other	\$ 42,313	\$ 33,225	\$ 6,653	\$ 30,000	\$ 20,000
5296 - Treasurer's Services	\$ 18,610	\$ 18,065	\$ 5,219	\$ 18,000	\$ 18,000
Total Professional Fees	\$ 294,493	\$ 283,098	\$ 51,811	\$ 253,177	\$ 253,250
General Operating Expenses					
5310 - Office Supplies	\$ 11,303	\$ 6,996	\$ 2,249	\$ 7,000	\$ 7,000
5340 - Computer Expense	\$ 25,459	\$ 47,756	\$ 8,962	\$ 51,810	\$ 51,650
5345 - Postage	\$ 1,333	\$ 68	\$ 365	\$ 2,000	\$ 2,000
5350 - Printing	\$ 474	\$ 210	\$ -	\$ 500	\$ 500
5355 - City Newsletter Expense	\$ 4,628	\$ 3,879	\$ 1,283	\$ 5,000	\$ 5,000
5360 - Legal Publications	\$ 514	\$ 427	\$ 260	\$ 500	\$ 500
5370 - Operating Supplies - Other	\$ 697	\$ 177	\$ 120	\$ 1,000	\$ 1,000
5395 - Miscellaneous Expense	\$ -	\$ 2,481	\$ (2,481)	\$ -	\$ -
Total General Operating Expenses	\$ 44,409	\$ 61,994	\$ 10,758	\$ 67,810	\$ 67,650
Utilities					
5410 - Building Utilities	\$ 39,535	\$ 35,702	\$ 7,679	\$ 42,000	\$ 42,000
5415 - Telephone & Data Connections	\$ 3,950	\$ 4,396	\$ 1,793	\$ 4,500	\$ 4,500
5420 - Street Light Utilities	\$ 14,394	\$ 12,574	\$ 3,296	\$ 18,000	\$ 18,000
5430 - Traffic Signal Utilities	\$ 34,786	\$ 28,962	\$ 10,035	\$ 40,000	\$ 35,000
5440 - Buildings & Grounds Maintenance	\$ 12,719	\$ 17,815	\$ 4,413	\$ 13,000	\$ 20,000
5450 - Resident Trash Service	\$ 141,203	\$ 143,838	\$ 48,751	\$ 147,253	\$ 148,000
5480 - Building Operations & Cleaning	\$ 20,228	\$ 18,803	\$ 6,389	\$ 20,000	\$ 20,000
Total Utilities	\$ 266,815	\$ 262,090	\$ 82,355	\$ 284,753	\$ 287,500
Park and Events					
5710 - Business Community Affairs	\$ 590	\$ 521	\$ -	\$ 2,000	\$ 2,000
5720 - Outside Agencies	\$ 12,275	\$ 8,325	\$ 8,715	\$ 9,750	\$ 10,650
Total Park and Events	\$ 12,864	\$ 8,846	\$ 8,715	\$ 11,750	\$ 12,650
Miscellaneous					
5832 - WV TIF 40% Sales Tax	\$ -	\$ 50,346	\$ 54,600	\$ 54,600	\$ 60,000
Total Miscellaneous	\$ -	\$ 50,346	\$ 54,600	\$ 54,600	\$ 60,000
Interfund Transfers					
5910 - CIP - Transfer	\$ 100,000	\$ 545,242	\$ -	\$ 350,000	\$ 200,000
5920 - Equipment Reserve Transfer	\$ 70,000	\$ 50,000	\$ -	\$ 10,000	\$ -
5960 - Debt Service Transfer	\$ 18,830	\$ 19,395	\$ -	\$ 23,487	\$ 125,000
Total Interfund Transfers	\$ 188,830	\$ 614,637	\$ -	\$ 383,487	\$ 325,000
Intergovernmental					
6010 - Building Permit Reimbursement - WWH	\$ 6,111	\$ -	\$ -	\$ 5,000	\$ 5,000
6020 - Building Permit Reimbursement - MW	\$ 13,040	\$ -	\$ -	\$ 5,000	\$ 5,000
Total Intergovernmental	\$ 19,151	\$ -	\$ -	\$ 10,000	\$ 10,000
TOTAL	\$ 878,267	\$ 1,307,115	\$ 226,463	\$ 1,124,596	\$ 1,138,890
					\$ 1,086,950



## 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	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	
	12/31/2023	12/31/2024	05/31/2025		12/31/2025		2026
	Actual	Unaudited Actual	Actual	Forecast	Adopted		Proposed
Salary & Benefits							
5010 - Salaries - KPERS	\$ 326,164	\$ 325,857	\$ 103,061	\$ 300,455	\$ 336,676		\$ 352,322
5015 - Overtime - KPERS	\$ 5,374	\$ 4,531	\$ 579	\$ 5,000	\$ 5,000		\$ 5,000
5030 - KPERS Contributions	\$ 30,266	\$ 34,735	\$ 11,152	\$ 34,210	\$ 35,000		\$ 35,000
5040 - Payroll Taxes	\$ 22,841	\$ 26,019	\$ 8,271	\$ 30,300	\$ 30,300		\$ 29,016
5041 - State Unemployment Taxes	\$ 2,454	\$ 2,203	\$ 1,561	\$ 3,500	\$ 3,500		\$ 2,655
5045 - Health Insurance	\$ 53,188	\$ 54,049	\$ 15,464	\$ 55,591	\$ 68,442		\$ 73,365
5050 - Car Allowance	\$ 4,500	\$ 5,400	\$ 2,025	\$ 5,400	\$ 5,400		\$ 5,400
5060 - Salaries - No Retirement	\$ -	\$ -	\$ -	\$ 24,750	\$ 24,750		\$ 26,973
Total Salary & Benefits	\$ 444,788	\$ 452,794	\$ 142,112	\$ 459,206	\$ 509,068		\$ 529,731
Employee Expenses							
5100 - Mayor's Discretionary Fund	\$ 250	\$ -	\$ 247	\$ 1,000	\$ 1,000		\$ 1,000
5105 - Staff Activities	\$ 1,031	\$ 855	\$ 513	\$ 1,392	\$ 1,500		\$ 1,500
5110 - Training Programs	\$ 2,150	\$ 6,657	\$ 1,079	\$ 8,000	\$ 6,000		\$ 8,000
5120 - Travel Allowance	\$ 2,364	\$ 5,816	\$ 1,255	\$ 7,118	\$ 10,000		\$ 8,000
5130 - Dues & Subscriptions	\$ 1,118	\$ 1,144	\$ 880	\$ 1,500	\$ 2,500		\$ 2,000
Total Employee Expenses	\$ 6,913	\$ 14,472	\$ 3,973	\$ 19,010	\$ 21,000		\$ 20,500
Professional Fees							
5210 - Prosecutor & Judge Services	\$ 22,225	\$ 22,750	\$ 7,700	\$ 25,000	\$ 25,000		\$ 25,000
5240 - Municipal Court Costs	\$ 19,573	\$ 22,543	\$ 9,112	\$ 25,000	\$ 20,000		\$ 25,000
5295 - Professional Services - Other	\$ 4,274	\$ 21,304	\$ 15,391	\$ 50,000	\$ 5,000		\$ 30,000
Total Professional Fees	\$ 46,072	\$ 66,597	\$ 32,203	\$ 100,000	\$ 50,000	\$ -	\$ 80,000
General Operating Expenses							
5310 - Office Supplies	\$ 156	\$ 211	\$ 232	\$ 1,500	\$ 1,500		\$ 1,500
5340 - Computer Expense	\$ -	\$ -	\$ 4,494	\$ 4,494	\$ -		\$ -
5350 - Printing	\$ -	\$ 253	\$ -	\$ 500	\$ 500		
5370 - Operating Supplies - Other	\$ 197	\$ 838	\$ 1,499	\$ 3,000	\$ 500		\$ 1,000
5395 - Miscellaneous Expense	\$ 430	\$ 81	\$ -	\$ -	\$ -		\$ -
Total General Operating Expenses	\$ 784	\$ 1,383	\$ 6,225	\$ 9,494	\$ 2,500		\$ 2,500
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	\$ 184,513	\$ 592,710	\$ 587,568		\$ 635,231





# 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	05/31/2025		12/31/2025	2026
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous						
4720 - Other Income	\$ -	\$ (9,712)	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ -	\$ (9,712)	\$ -	\$ -	\$ -	\$ -
Salary & Benefits						
5010 - Salaries - KPERS	\$ 310,153	\$ 329,994	\$ 130,186	\$ 324,732	\$ 331,820	\$ 348,057
5015 - Overtime - KPERS	\$ 4,786	\$ 4,953	\$ 7,683	\$ 15,000	\$ 15,000	\$ 15,000
5030 - KPERS Contributions	\$ 29,700	\$ 33,007	\$ 13,101	\$ 33,622	\$ 35,000	\$ 33,379
5040 - Payroll Taxes	\$ 23,044	\$ 24,823	\$ 10,223	\$ 27,812	\$ 30,000	\$ 28,539
5045 - Health Insurance	\$ 39,028	\$ 44,484	\$ 16,500	\$ 49,452	\$ 56,203	\$ 56,106
5060 - Salaries - No Retirement	\$ -	\$ 3,108	\$ -	\$ 13,350	\$ 22,770	\$ 25,000
Total Salary & Benefits	\$ 406,711	\$ 440,369	\$ 177,693	\$ 463,968	\$ 490,793	\$ 506,081
Employee Expenses						
5105 - Staff Activities	\$ 144	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5110 - Training Programs	\$ 666	\$ 24	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
5120 - Travel Allowance	\$ 540	\$ 777	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
5130 - Dues & Subscriptions	\$ 2,286	\$ 2,258	\$ 2,039	\$ 2,300	\$ 2,200	\$ 2,500
5140 - Uniforms & Cleaning	\$ 1,195	\$ 3,070	\$ 713	\$ 2,000	\$ 2,000	\$ 2,000
5150 - DOT Drug Test Administrative	\$ 369	\$ 714	\$ 122	\$ 700	\$ 600	\$ 750
Total Employee Expenses	\$ 5,201	\$ 6,844	\$ 2,874	\$ 8,400	\$ 8,200	\$ 8,650
Professional Fees						
5290 - Engineering/Design Services	\$ 8,275	\$ 955	\$ -	\$ 10,000	\$ 15,000	\$ 15,000
5295 - Professional Services - Other	\$ 2,425	\$ 225	\$ -	\$ 1,000	\$ 2,000	\$ 2,000
Total Professional Fees	\$ 10,700	\$ 1,180	\$ -	\$ 11,000	\$ 17,000	\$ 17,000
General Operating Expenses						
5310 - Office Supplies	\$ 442	\$ 513	\$ 44	\$ 750	\$ 750	\$ 750
5320 - Gas & Oil	\$ 11,116	\$ 11,563	\$ 4,369	\$ 15,000	\$ 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	\$ 300	\$ 300
5370 - Operating Supplies - Other	\$ 5,889	\$ 7,619	\$ 1,739	\$ 8,000	\$ 8,000	\$ 8,000
5395 - Miscellaneous Expense	\$ -	\$ 37	\$ -	\$ -	\$ -	\$ -
Total General Operating Expenses	\$ 21,545	\$ 22,393	\$ 6,187	\$ 27,550	\$ 27,550	\$ 27,550
Utilities						
5410 - Building Utilities	\$ 8,514	\$ 7,907	\$ 2,501	\$ 10,000	\$ 15,000	\$ 10,000
5415 - Telephone & Data Connections	\$ 2,102	\$ 1,539	\$ 513	\$ 2,500	\$ 2,580	\$ 2,580
5440 - Buildings & Grounds Maintenance	\$ 393	\$ 1,033	\$ 556	\$ 1,200	\$ 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	\$ 3,570	\$ 14,700	\$ 19,580	\$ 14,580
Equipment and Maintenance						
5510 - Repairs & Maint Buildings	\$ 8,260	\$ 8,286	\$ -	\$ 10,000	\$ 5,000	\$ 10,000
5515 - Repairs & Maint Vehicles	\$ 7,891	\$ 13,992	\$ 8,086	\$ 15,000	\$ 10,000	\$ 15,000
5525 - Repairs & Maint Other Equipment	\$ -	\$ -	\$ 265	\$ -	\$ -	\$ -
5530 - Repairs & Maint Streets	\$ 1,501	\$ 25,387	\$ 392	\$ 7,500	\$ 7,500	\$ 7,500
5535 - Repairs & Maint Other	\$ 4,334	\$ 17,313	\$ 1,297	\$ 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	\$ 5,366	\$ 7,500	\$ 2,500	\$ 5,000
5575 - Street Lights	\$ 4,027	\$ 9,776	\$ 12,604	\$ 15,500	\$ 5,000	\$ 5,000
5576 - Traffic Signals	\$ 1,450	\$ 3,381	\$ 1,126	\$ 5,000	\$ 5,000	\$ 5,000
5577 - Street Signs	\$ 5,128	\$ 1,041	\$ 480	\$ 3,500	\$ 3,500	\$ 3,500
Total Equipment and Maintenance	\$ 38,334	\$ 89,565	\$ 32,763	\$ 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	\$ 223,087	\$ 641,618	\$ 653,623	\$ 656,861



# 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 12/31/2023	Year Ending 12/31/2024	Year To Date 05/31/2025		Current Year Budget 12/31/2025	Next Year's Budget 2026
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous						
4720 - Other Income	\$ (4,583)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ (4,583)	\$ -	\$ -	\$ -	\$ -	\$ -
Salary & Benefits						
5020 - Salaries - KPF	\$ 613,443	\$ 621,187	\$ 218,128	\$ 579,073	\$ 615,630	\$ 639,500
5025 - Overtime - KPF	\$ 54,876	\$ 48,308	\$ 18,690	\$ 56,800	\$ 65,000	\$ 65,000
5030 - KPERS Contributions	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ -
5035 - KP&F Contributions	\$ 150,374	\$ 155,946	\$ 59,096	\$ 161,699	\$ 175,000	\$ 153,479
5040 - Payroll Taxes	\$ 52,907	\$ 49,620	\$ 17,775	\$ 50,022	\$ 55,000	\$ 48,922
5045 - Health Insurance	\$ 86,295	\$ 83,307	\$ 29,116	\$ 87,480	\$ 99,545	\$ 100,241
5050 - Car Allowance	\$ 4,500	\$ 5,900	\$ 2,250	\$ 5,768	\$ 6,000	\$ 6,000
5055 - 401a Match	\$ -	\$ -	\$ 833	\$ -	\$ -	\$ -
5065 - PT Reserve Salary	\$ 17,342	\$ 4,362	\$ 3,553	\$ 14,106	\$ 18,000	\$ 18,000
Total Salary & Benefits	\$ 980,602	\$ 968,629	\$ 349,441	\$ 954,947	\$ 1,034,175	\$ 1,031,142
Employee Expenses						
5105 - Staff Activities	\$ 1,387	\$ 322	\$ 33	\$ 2,000	\$ 2,000	\$ 2,000
5110 - Training Programs	\$ 10,776	\$ 8,355	\$ 8,156	\$ 13,000	\$ 13,000	\$ 13,000
5120 - Travel Allowance	\$ 1,530	\$ 452	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
5130 - Dues & Subscriptions	\$ 1,553	\$ 1,532	\$ 1,285	\$ 2,500	\$ 2,500	\$ 2,500
5140 - Uniforms & Cleaning	\$ 5,563	\$ 2,636	\$ 652	\$ 6,500	\$ 6,500	\$ 6,500
Total Employee Expenses	\$ 20,810	\$ 13,298	\$ 10,127	\$ 28,000	\$ 28,000	\$ 28,000
Professional Fees						
5220 - School Crossing Guard Services	\$ 9,513	\$ 11,614	\$ 4,737	\$ 13,400	\$ 13,400	\$ 15,410
5225 - Mental Health Co-Responder	\$ 5,869	\$ 6,332	\$ 1,563	\$ 7,000	\$ 9,500	\$ 15,000
5230 - Animal Control Services	\$ -	\$ -	\$ -	\$ 7,600	\$ 7,600	\$ 7,600
5240 - Municipal Court Costs	\$ (879)	\$ -	\$ -	\$ -	\$ -	\$ -
5295 - Professional Services - Other	\$ 1,071	\$ 177	\$ -	\$ 20,000	\$ 21,400	\$ 18,000
Total Professional Fees	\$ 15,575	\$ 18,123	\$ 6,301	\$ 48,000	\$ 51,900	\$ 56,010
General Operating Expenses						
5310 - Office Supplies	\$ 1,210	\$ 529	\$ 336	\$ 2,000	\$ 2,000	\$ 2,000
5320 - Gas & Oil	\$ 12,820	\$ 15,272	\$ 7,082	\$ 18,000	\$ 21,000	\$ 18,000
5340 - Computer Expense	\$ 25,084	\$ 31,436	\$ 8,056	\$ 40,000	\$ 40,000	\$ 40,000
5345 - Postage	\$ 126	\$ -	\$ -	\$ 100	\$ 100	\$ 100
5350 - Printing	\$ 990	\$ 2,165	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
5370 - Operating Supplies - Other	\$ 7,771	\$ 5,024	\$ 6,879	\$ 11,000	\$ 7,000	\$ 10,000
5395 - Miscellaneous Expense	\$ -	\$ 93	\$ (93)	\$ -	\$ -	\$ -
Total General Operating Expenses	\$ 48,001	\$ 54,519	\$ 22,259	\$ 73,007	\$ 72,100	\$ 72,100
Utilities						
5415 - Telephone & Data Connections	\$ 3,021	\$ 3,090	\$ 1,278	\$ 4,500	\$ 4,500	\$ 4,500
Total Utilities	\$ 3,021	\$ 3,090	\$ 1,278	\$ 4,500	\$ 4,500	\$ 4,500
Equipment and Maintenance						
5515 - Repairs & Maint Vehicles	\$ 8,410	\$ 12,558	\$ 1,083	\$ 8,000	\$ 8,000	\$ 8,000
5525 - Repairs & Maint Other Equipment	\$ 2,237	\$ 472	\$ 480	\$ 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	\$ 1,563	\$ 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	\$ 392,068	\$ 1,151,954	\$ 1,234,175	\$ 1,215,252



# 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

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	
	12/31/2023	12/31/2024	05/31/2025		12/31/2025		2026
	Actual	Unaudited 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	\$ 654.11	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00
5470 - Tree & Easement Care	\$ 8,531.90	\$ 5,774.05	\$ 837.45	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00
5475 - Landscaping Maintenance	\$ 10,996.64	\$ 7,015.26	\$ 2,192.79	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00
Total Utilities	\$ 23,954.33	\$ 23,151.98	\$ 3,684.35	\$ 30,000.00	\$ 30,000.00		\$ 30,000.00
Equipment and Maintenance							
5525 - Repairs & Maint Other Equipment	\$ 15,392.98	\$ 4,057.47	\$ 47.52	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00
Total Equipment and Maintenance	\$ 15,392.98	\$ 4,057.47	\$ 47.52	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00
Park and Events							
5740 - Oktoberfest	\$ 7,653.75	\$ 7,589.46	\$ 50.38	\$ 8,000.00	\$ 7,000.00		\$ 8,000.00
5750 - Fireworks	\$ 5,680.03	\$ 5,521.96	\$ -	\$ 5,500.00	\$ 5,500.00		\$ 6,000.00
5760 - Other Events	\$ 2,012.88	\$ 13,584.77	\$ 991.99	\$ 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	\$ 1,042.37	\$ 16,750.00	\$ 15,750.00		\$ 17,250.00
TOTAL	\$ 57,832.62	\$ 55,466.08	\$ 4,774.24	\$ 59,750.00	\$ 58,750.00		\$ 60,250.00

# Staff Recommendations

## City Council Decisions

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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 last raised the mill levy for FY 2012.

Any mill levy increase must be decided by/on July 10<sup>th</sup> to comply with State budget law re: the Revenue Neutral Rate.

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Currently, the City's ½ cent sales tax funding the CIP generates approximately \$375,000 annually. This local sales tax is set to expire in 2018, 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.

If a sales tax increase is desired to begin supplementing the FY 2026 budget (would be unbudgeted extra revenue in FY 2026 if approved), ballot language must be approved by the Council and provided to the Johnson County Election office by September 1<sup>st</sup> to appear on the November 2025 general election ballot.

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The City Council should consider the cost of adding new programs (e.g. property tax rebate program, home improvement/tree maintenance grants, business improvement grants, etc.) when street maintenance and streetlight replacement projects are underfunded and deferred.

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