



FY 2021 BUDGET



WESTWOOD

Budget Overview Summary

The FY 2021 budget reflects a commitment by the City, which was ratified by Westwood voters in May 2018, to provide increased funding levels for needed city infrastructure improvement projects. In 2019, over \$3 million in capital projects were constructed in Westwood. \$3,559,913 in General Obligation Improvement Bonds, Series 2020A were issued in March of 2020 to pay for these needed capital projects over a longer period of time. The proposed FY 2021 budget reflects the bond payments for these projects.

Starting with the FY 2020 budget, several different revenue sources were planned for utilization in the Debt Service Fund for expenditures. The revenue stream for the Debt Service Fund is structured as a multi-funding approach as a means of diversifying future funding source risks to the City. The proposed FY 2021 budget includes \$16,460.50 of ad valorem property tax revenues specifically for the Debt Service Fund, which equates to a ½ mill rate, based on the June 2020 preliminary valuation estimate for Westwood. The proposed FY 2021 budget also includes \$15,000 in General Fund revenue transfers into the Debt Service Fund. Altogether, this equates to just under 1 mill of property tax revenues going into the fund. Stormwater Utility Funds will also be transferred into the Debt Service Fund to pay for Debt Service Fund expenditures: \$15,000 was budgeted in 2020 and future year transfers were initially recommended at a rate of \$50,000 annually. Revenue from the City's special ½-cent sales tax will be transferred from the Capital Improvement Fund to service part of the final bond debt payments at varying rates, depending on current need and projections.

The proposed FY 2021 Westwood city budget also continues to sufficiently fund daily operational expenses for desired city service, while addressing other long-term expense matters, like on-going staff compensation needs. The proposed FY 2021 budget is based on a conservative estimate of anticipated on-going revenue sources, and it proposes to hold the overall ad valorem tax mill rate level at 21.307.

Due to COVID-19, sales tax revenues, building permit fees, utility franchise fees, and liquor tax revenues have declined and are anticipated to remain flat from 2020 to 2021; however, based on the most current revenue distribution reports, the City may not see a sharp negative impact to its overall revenues picture. The real, future impacts of COVID-19 remain to be seen and so the 2021 budget is overall conservative related to both revenues and anticipates keeping expenses relatively flat outside of recommended increases in employee salaries and benefits, in line with past adopted budgets.

Fund Balance

The beginning year fund balance or cash reserve levels for each budget fund:

City of Westwood

January 1st - Fund Balance

	2016	2017	2018	2019	2020
General Fund	\$347,743	\$491,105	\$651,373	\$845,784	\$701,093
CIP Fund	\$0	\$92,551	\$74,872	\$0	\$264,972
Equip Reserve Fund	\$0	-\$6,067	\$24,517	\$4,618	\$71,433
Storm Water Fund	\$3,079	\$87,475	\$164,541	\$245,486	\$296,021
Special Highway Fund	\$0	\$43,232	\$87,940	\$128,235	\$173,552
WV TIF & CID Fund	\$1,820	\$4,986	\$29,665	\$71,319	\$173,543
Debt Service Fund	N/A	N/A	N/A	N/A	\$657,613

Proposed FY 2021 Budget

City Valuation

The June 2020 real estate valuation estimates by Johnson County on which the proposed FY 2021 budget is partly based are noted below.

Property real estate valuations and the overall 2020 Total Assessed Valuation for Westwood is increasing, even though total personal property valuations and the state assessments in Westwood are mostly stagnant.

City of Westwood Valuation Information

Year	Real Estate	Personal	State Assessed	Total Assessed Valuation	Woodside Village TIF Increment	IRB / MTN Assessed Valuation	Mill Levy
2020* June	32,423,106	78,624	419,226	32,920,956		1,484,125	21.306
2019	29,155,270	74,996	393,014	29,624,341	2,788,967	1,894,500	21.306
2018	26,970,004	74,229	389,517	27,433,750			21.307
2017	25,670,615	90,027	373,974	26,134,616	2,633,934	1,795,500	21.307
2016	22,855,557	109,066	359,249	23,323,872	1,264,652	1,765,750	21.301
2015	20,505,389	120,228	404,107	21,029,724	188,319		22.523
2014	21,740,785	176,272	403,848	22,328,952	443,205		22.275
2013	20,316,970	201,784	458,885	20,977,639	14,232		23.676
2012	20,705,174	283,990	423,875	21,413,039			24.464
2011	21,001,523	335,748	612,417	21,949,688			23.881
2010	21,289,675	447,946	549,160	22,286,781			23.499
2009	21,684,711	691,986	545,776	22,922,473			23.493
2008	22,178,380	842,478	566,817	23,587,675			25.571
2007	22,161,436	1,192,133	570,005	23,923,574			22.604
2006	21,166,092	1,543,428	541,729	23,251,249			19.551
2005	22,935,013	2,171,072	532,911	25,638,996			16.746
2004	22,634,563	4,226,422	4,434,255	31,295,240			13.090
2003	22,230,403	4,942,010	4,622,377	31,794,790			12.902
2002	21,698,545	6,208,671	6,116,543	34,023,759			10.924
2001	21,555,074	7,035,983	10,401,115	38,992,172			8.914
2000	20,762,849	9,931,711	7,863,214	38,557,774			8.022

* based on June estimates – final valuation set November 1st.

New Improvements

The City of Westwood is experiencing an increase in real estate valuations partly due to a very robust overall real estate market, but also due to physical improvements being made to various properties throughout the city. The number of assessed valuation increases attributed to property improvements in the past few years is a significant change from the \$0.00 amount of assessed New Improvements that was reported by the Johnson County Appraiser's Office for the 2012 tax year cycle.

The reported New Improvement valuation increase amount is exempt under the Kansas Property Tax-Lid provisions.

This year, the Johnson County Appraiser's Office reports that **\$217,974** in total new improvements was assessed in Westwood within the **\$32,920,956** June 2020 real estate total assessed valuation estimate.

The City's total assessment valuation is finalized on November 1st of each tax year, on which the final ad valorem property tax mill rate is then derived.

Woodside Village TIF Increment

The increment valuation for the Woodside Village Tax Increment Financing (TIF) district reflects the fact that the former Youth-Front building was demolished in late 2014, and the construction of the first phase of this mixed use commercial and residential project has been mostly completed. The property valuation of the two Woodside Club properties is also increasing moderately. 100% of the increment property tax revenues collected from the properties within the Woodside Village TIF District are deposited into the Woodside Village TIF Fund.

Based on the appraised valuations released by Johnson County on March 1, 2020, the two parcels for The Woodside Village North building tentatively had a total appraised valuation of \$24,106,920, with a total assessed valuation of \$3,756,436. The property owner/developer of the Woodside North building appealed the initial 2020 valuation amount, the result of such appeal will not be available until November, when final valuations are set, but an appeal win would impact the City's mill levy. The same appraised valuation has been used on the building and property since 2017 and is increasing for the first time this year.

Midwest Transplant Network IRB / PILOT

The Westwood Plaza office building and property, located at 1900 W. 47th Place, owned by Midwest Transplant Network Inc. (MTN), was classified as a tax-exempt property in 2015 with the Industrial Revenue Bond (IRB) and Payment In-Lieu of Taxes (PILOT) agreement that was approved in January of 2014.

The **\$1,484,125** in 2020 assessed valuation for this one property (about 4.5% of the city total) is not reflected in the June 2020 real estate valuation total for the city.

Midwest Transplant Network will make a PILOT payment to Johnson County at the end of 2020 that is 2% greater than last year's payment. This will result in about **\$31,047.33** of revenue to the City of Westwood in FY 2020 not specifically classified as ad valorem tax revenue in the city's budget, but accounted for as General Fund revenue.

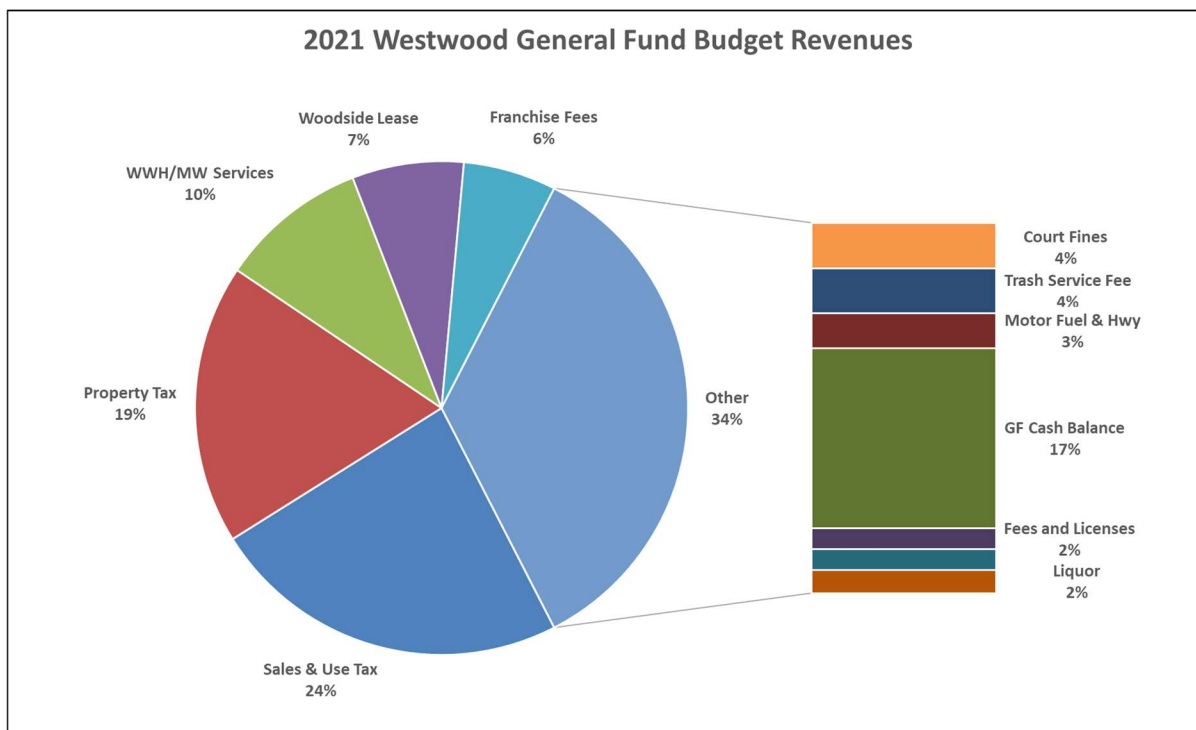
The Performance Agreement for the IRB with Midwest Transplant Network calls for a 2% annual increase in total PILOT payments to be made over the 10-year life of the IRB abatement period, then a prohibition on condominium any more than 50% the office building space for an additional 5-years after the IRB exemption expires. The building and property are currently owned by a non-for-profit company, and portions of the building are leased out to other companies. Prior to the issuance of the IRB, the entire property was 100% taxable. The IRB and Performance Agreement for the PILOT payment were based on the amount of property taxes being paid prior to the building's \$24 million building addition and parking structure construction, with an annual 2% increase. The 2020 property tax cycle for the FY 2021 Westwood Budget is the 6th year of the 10-year IRB provision.

<u>Year</u>	<u>Tax Payment</u>
1	\$167,042.72
2	\$170,383.57
3	\$173,791.25
4	\$177,267.07
5	\$180,812.41
6	\$184,428.66
7	\$188,117.23
8	\$191,879.58
9	\$195,717.17
10	\$199,631.51

MTN PILOT Payments

2021 General Fund Revenues

Fiscal year 2020 and 2021 revenues have been negatively impacted by the coronavirus COVID-19, which hit the United States and the world in the first quarter of 2020. The negative impact has depressed revenue projections for certain revenue streams in the General Fund, including motor vehicle tax, utility franchise fees, and sales and liquor taxes.



Ad Valorem Tax Revenue

The amount of ad valorem tax revenue (property tax) anticipated to be collected will increase from the \$616,37.96 amount approved in the City's FY 2020 budget, to a proposed **\$684,953.41** for the FY 2021 budget.

The budgeted ad valorem tax revenue for FY 2021 represents only about 19% of the total General Fund revenues. Increases in other General Fund revenue sources allow Westwood to set the amount of budgeted ad valorem tax revenue, and thus the mill levy, to a fairly steady rate, while addressing additional expenses and city service needs.

The proposed FY 2021 budget includes 20.806 anticipated mills of ad valorem revenue into the General Fund and a ½ mill of anticipated ad valorem revenue into the Debt Service Fund.

General Fund Cash Balance - Budgeted vs Actual

The past several approved city budgets have included a potential use of General Fund (GF) cash reserves. The use of cash reserves occurs when expenditures exceed revenues received for the calendar fiscal year.

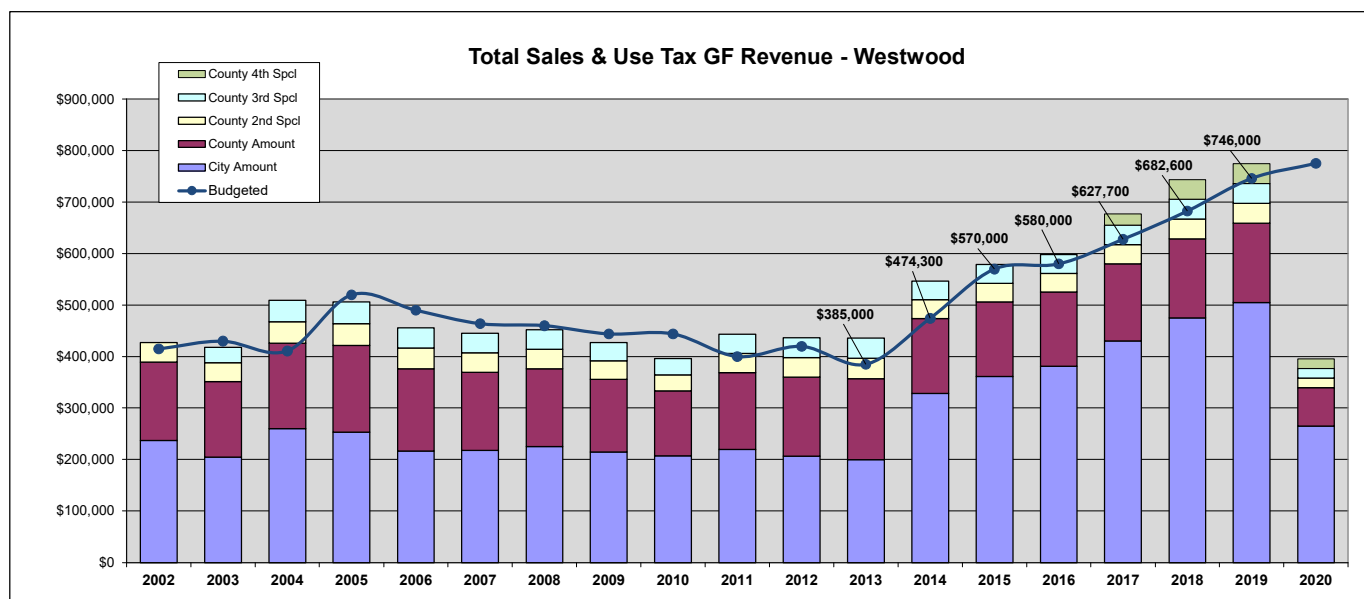
Sales & Use Tax Revenues

Locally, the conversion of the AppleMart grocery store into a Walmart Neighborhood Market store in late 2013, as well as other new businesses in Westwood either opening new and/or performing better year-over-year, has resulted in increases in anticipated local sales tax collections. Despite this positive trend, COVID-19, which hit the world and Westwood in early 2020, has negatively impacted sales tax collection and sales and use tax revenues are projected to be stagnant between the 2020 adopted budget and 2021 proposed budget.

Within the Woodside Village development, the City receives 60% of the sales tax proceeds above a base amount of \$4,918,717 taxable sales from the Woodside TIF District area, with 40% going to the Woodside Village TIF & CID Fund to pay the bond holders of the development project. It is anticipated that about **\$25,500** of General Fund 1% local sales tax revenues will be transferred to the Woodside Village TIF & CID fund in FY 2021, based on this redevelopment agreement share of the increased sales and use tax revenues from the Woodside Village project.

Sales tax received from the City of Westwood's Special ½ cent Sales Tax for Street and Stormwater projects, that went into effect October 1, 2018, is not being deposited into the City's General Fund; rather, those sales tax proceeds are directly deposited into the City's Capital Improvement Plan (CIP) Fund.

The City's total share of the county-wide sales tax is set at \$267,000. This amount includes Westwood's share of the 4th county-wide sales tax measure for the County Courthouse project and other improvements, which went into effect in April 2017.



City Share of County Sales & Use Tax

The Kansas Department of Revenue distributes 36% of all county-wide sales tax revenues to all cities in the county based on a distribution formula that factors in the city's share of the total county-wide ad valorem tax revenue collected, plus the city's share of the total county-wide estimated population count.

Westwood's share of county-wide sales tax revenues has experienced a general downward trend in distribution amounts due to the formula used to distribute these sales tax revenues to all cities in the county. The growth of population elsewhere in Johnson County, plus the larger ad valorem amounts being collected by other cities in the county, has resulted in the City of Westwood's share of the county-wide sales total being less than in previous years, even though the total county-wide sales tax revenue amount has increased slightly. The proposed ad valorem amount of \$628,237 in the FY 2021 budget for Westwood may help offset any losses due to population counts in the distribution formula.

Franchise Fees

The proposed FY 2021 budget is based on \$200,000 in total franchise fee collections – a reduction from the amount budgeted in 2020 – due to impacts of COVID-19 on the Westwood budget. Year-end 2020 budget projections are also revised downward from \$210,000 to \$200,000 due to this negative impact.

Woodside Village Contingency Building Permits

The anticipated building permit fees for both the expansion of the Woodside Club facility and construction of Phase II of the Woodside Village project will amount to almost \$200K in one-time revenues to the city. Construction on the Woodside Club project could start in 2021, and the start of Phase II of the Woodside Village project could potentially begin in 2021 or early 2022. The proposed budget includes the transfer of building permit fee revenue derived from the Woodside Village project into the Capital Improvement Plan (CIP) Fund, and will not be utilized for yearly General Fund operation expenses.

Public Safety Services to WWH and MW

The City of Westwood provides contract public safety services to the cities of Mission Woods and Westwood Hills.

Solid Waste/Recycling/Yard Waste Fees

In May 2020, the City entered into a cooperative contract with Waste Corporation of Missouri LLC (WCA) for residential trash services for a period of five years: 2021 – 2025. This new contract locks in a 2021 rate of \$15.45 per household per month and provides for \$0.30 increases each year. At this monthly rate, the annual cost per residence to the City of Westwood for trash and recycling service by WCA will be \$185.40. An additional administrative fee of 1.5%, or an additional \$2.78 will be added to this amount to cover some city administrative costs and any revenue shortfalls resulting from non-payments of property taxes in calendar year 2020. The total FY 2021 tax assessment for Westwood for residential trash services will be set at \$188.18.

Woodside Club Lease

The full net rental revenue of \$240,000 from Woodside is included in the proposed FY2021 budget, as the sub-lease of the Club with the Westwood Foundation was terminated in 2013. The development agreement for the Woodside Village project calls for 24-months following the commencement of construction on the Woodside Club expansion, the base rental rate increases \$12,500 per year to the yearly rate of \$252,500 for five years. Then the rental rate increases \$10,000 every five-year period there-after until the end of the lease term.

5050 Rainbow Blvd

The City of Westwood purchased the building and property located at 5050 Rainbow Blvd in 2014 at a purchase price of \$425,000.

The lease-purchase agreement to finance the purchase of this property was amended mid-year 2016 to allow for an additional three (3) years of lease payments and was again amended in September 2019 to extend the payback from the City. The amendment provided for a \$100,000 principal payment in February 2020 and a final principal payment of \$325,000 in February 2023, with interest payments due twice annually for the life of the loan.

The church structure is slated for demolition in the Summer of 2020 and the space returned to green space until a permanent plan for the property is decided upon by the City Council.

Westwood Foundation

The FY 2021 budget does not anticipate any significant revenues being received from the Westwood Foundation. The FY 2020 budget does include \$50,000 in revenues from the Westwood Foundation, to be utilized for a portion of the demolition costs of the 5050 Rainbow Blvd building.

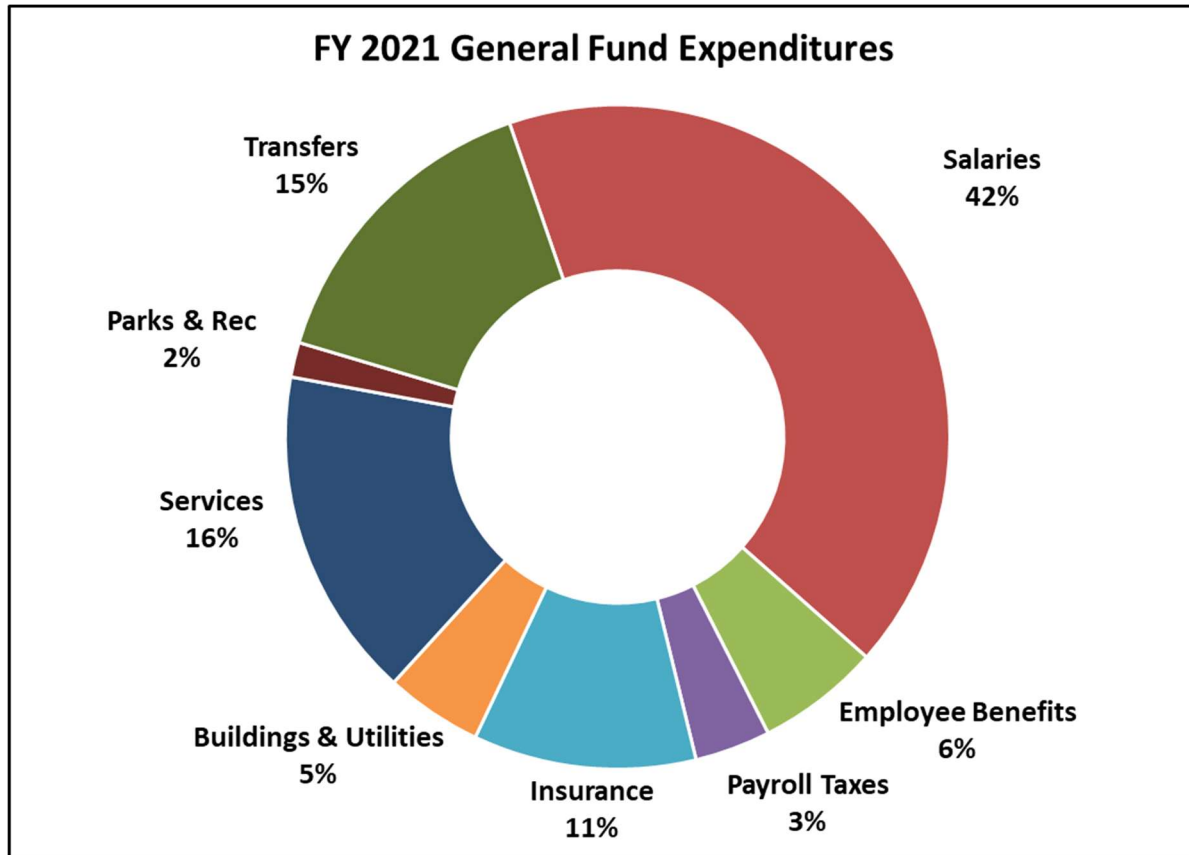
General Fund

GENERAL FUND REVENUES		Actual	Unaudited	Budget	Projected	Proposed
Line Item		2018	2019	2020	2020	2021
CARRYOVER		\$ 610,165.00	\$ 788,617.48	\$ 111,953.00	\$ 668,550.27	\$ 545,203.83
AD VALOREM TAX		\$ 534,535.93	\$ 528,003.94	\$ 616,370.96	\$ 616,370.96	\$ 684,954.33
WV TIF Ad Val (WW's share)		\$ (56,105.43)	\$ (58,091.55)	\$ (59,425.00)	\$ (59,425.00)	\$ (59,421.73)
MTN PILOT		\$ 29,476.29	\$ 30,438.56	\$ 30,676.00	\$ 31,047.33	\$ 32,140.72
FOUNDATION REV					\$ 50,000.00	
WOODSIDE RENT		\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00
Subtotal		\$ 747,906.79	\$ 740,350.95	\$ 827,621.96	\$ 877,993.29	\$ 897,673.32
MOTOR VEHICLE TAX		\$ 51,787.38	\$ 54,885.61	\$ 56,692.18	\$ 56,692.18	\$ 55,658.99
UTILITY FRANCHISE FEES		\$ 219,342.08	\$ 205,657.53	\$ 210,000.00	\$ 199,500.00	\$ 200,000.00
BUSINESS LIC & PERMIT		\$ 16,683.55	\$ 14,983.29	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
NON-BUSINESS LIC & PERMT		\$ 140.50	\$ 133.90	\$ 200.00	\$ 200.00	\$ 200.00
BLDG PERMIT FEES-WW		\$ 46,679.66	\$ 42,051.41	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
CONTINGENCY BLDG. PERMIT FEES		\$ -	\$ -	\$ -	\$ -	\$ -
BLDG PERMIT FEES-WWH		\$ -	\$ -	\$ -	\$ -	\$ -
BLDG PERMIT FEES-MW		\$ -	\$ -	\$ -	\$ -	\$ -
STATE HWY MAINTENANCE (RAINBOW)		\$ 8,892.00	\$ 11,864.12	\$ 14,820.00	\$ 14,820.00	\$ 14,820.00
SPECIAL HIGHWAY		\$ 45,070.70	\$ 57,181.18	\$ 45,140.00	\$ 42,550.00	\$ 37,410.00
CITY SALES & USE TAX		\$ 475,110.04	\$ 505,081.02	\$ 508,000.00	\$ 508,000.00	\$ 508,000.00
COUNTY SALES & USE TAX		\$ 268,371.59	\$ 269,597.80	\$ 267,000.00	\$ 267,000.00	\$ 267,000.00
LIQUOR GRS REC TAX		\$ 58,263.17	\$ 62,211.24	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
POLICE SERV WWH		\$ 154,583.37	\$ 155,000.04	\$ 155,000.00	\$ 155,000.00	\$ 163,000.00
POLICE SERV MW		\$ 125,000.04	\$ 125,000.04	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
POLICE SERV - CROSS GRD		\$ 3,152.16	\$ 3,293.23	\$ 2,500.00	\$ 2,500.00	\$ 3,500.00
POLICE SERV - EXTRA PATROL		\$ 28,312.31	\$ 29,758.72	\$ 45,000.00	\$ 29,000.00	\$ 15,000.00
MUNICIPAL COURT FINES		\$ 163,754.36	\$ 186,407.91	\$ 140,000.00	\$ 105,000.00	\$ 140,000.00
CITY HALL USE - MW		\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 1,575.00	\$ 2,100.00
CITY HALL USE - WWH		\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 1,575.00	\$ 2,100.00
INTEREST EARNINGS		\$ 729.45	\$ 1,893.73	\$ 300.00	\$ 300.00	\$ 300.00
TRASH - SPECIAL ASSESSMENTS		\$ 134,323.15	\$ 132,944.85	\$ 133,956.00	\$ 133,956.00	\$ 138,500.48
SALE OF EXTRA TRASH STICKERS		\$ 862.75	\$ 228.75	\$ 250.00	\$ 250.00	\$ 250.00
COMMUNITY ROOM FEES		\$ 4,885.00	\$ 6,268.75	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00
OTHER INCOME		\$ 36,779.40	\$ 8,304.41	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
PUBLIC WORK SERVICES		\$ 16,966.23	\$ 17,846.29	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
MW CITY CLERK SERVICES			\$ 4,950.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
SALE OF FIXED ASSETS						
POOL FEES		\$ 13,161.12	\$ 14,408.24	\$ 14,000.00	\$ 7,000.00	\$ 14,000.00
CODES SERVICES		\$ 4,637.50	\$ 3,855.97	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
Subtotal		\$ 1,881,687.51	\$ 1,918,008.03	\$ 1,864,958.18	\$ 1,791,818.18	\$ 1,879,156.02
Grand Total Revenue		\$ 2,629,594.30	\$ 2,658,358.98	\$ 2,692,580.14	\$ 2,669,811.47	\$ 3,322,033.17

Staffing Level

The proposed FY 2021 budget is based on 16-full time staff positions (FTE) – 9 in the Police Department, 3 in Administration, and 4 in Public Works.

The proposed FY 2020 budget includes a budgeted pool for salary adjustments. Mayoral action is necessary to implement any change to the staff salary compensation rates.



Health Insurance

Health insurance costs are 1% to 5% higher than the previous year depending on the coverage. The proposed FY 2021 budget is based on next year's Kansas State Health Plan premium rates for health, dental and vision plan coverages. By City policy, the employer/employee contribution rates are 95%/5% on single, or employee only coverage, and 90%/10% on the additional premium rate amounts for family, spouse and child coverages.

In 2020, two (2) of the 16 total FTE employees are not utilizing health insurance benefits from the City of Westwood.

KPERS / KP&F Retirement

The employee (EE) contribution rate for Tier 1 KPERS employees increased from 4% to 5% in 2014, and increased to a 6% contribution rate in FY 2015. The contribution rate for Tier 2 KPERS employees remains at 6% when it was established in 2009. The employee contribution rate for all KP&F employees increased from 7% to 7.15% on July 1, 2013 and will remain at 7.15% for FY 2020.

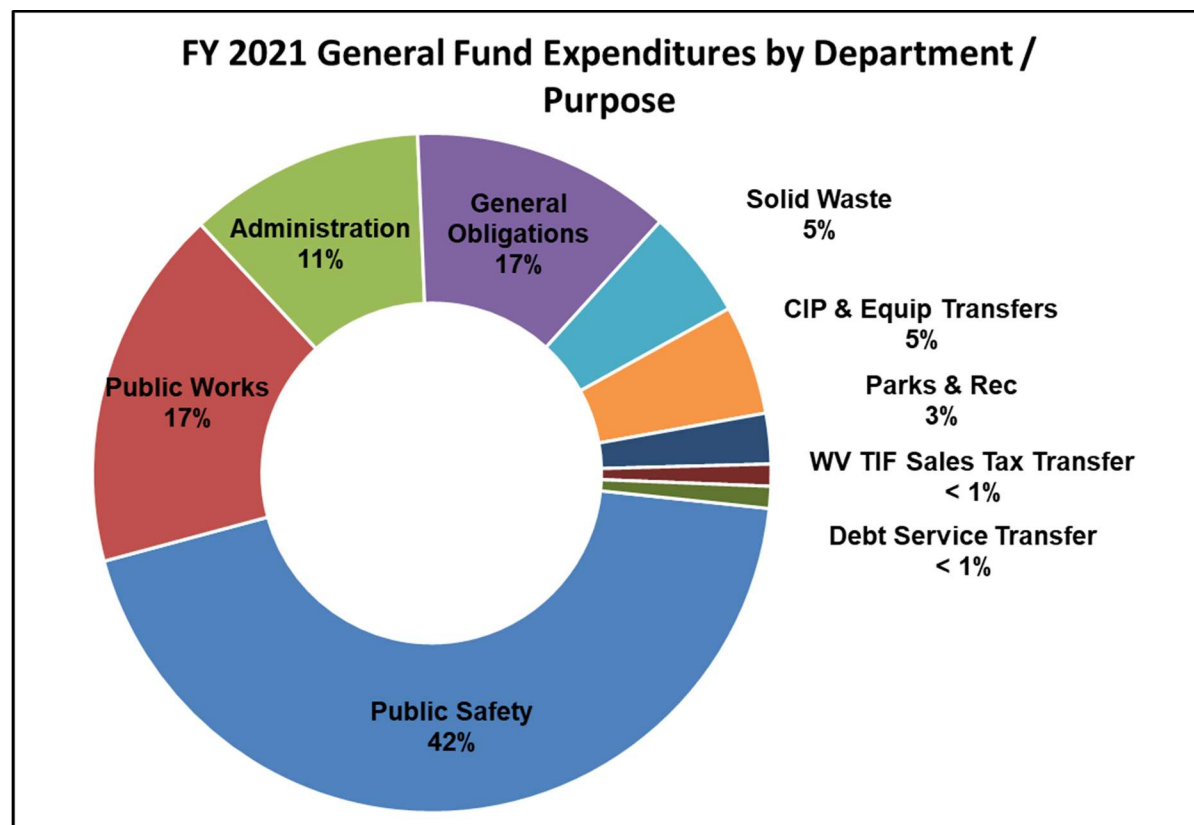
Seven (7) staff positions in the Police Department are budgeted to contribute to the KP&F state retirement system in 2020. Since the current Police Chief retired from a previous KP&F position, the City of Westwood does not contribute to the state retirement plan for that staff position in 2020. The remaining 8 city staff positions contribute to the KPERS state retirement system.

Employer Contribution Rates

Year	KPERS	KP&F
2020	8.61%	21.93%
2019	8.89%	22.13%
2018	8.39%	20.09%
2017	8.46%	19.03%
2016	9.18%	20.42%
2015	9.48%	21.36%
2014	8.84%	19.92%

457 Match – 401a

The proposed FY 2021 budget includes \$11K for a potential match of 457 contributions into a 401a account. This is for all KPERS staff and the Police Chief position as a policy offset of the difference between the city's 21.93% contribution to the KP&F retirement system vs. the 8.61% KPERS city contribution rate in 2020. The 401a plan is set up to match 50% of the first 6% of employee contributions into the 457 plan, not to exceed \$2,000 per year.



ADMINISTRATIVE EXPENSES		Acutal	Unaudited	Budget	Projected	Proposed
Line Item	2018	2019	2020	2020	2021	
SALARIES	\$ 187,564.27	\$ 201,962.62	\$ 205,692.43	\$ 202,125.61	\$ 200,949.09	
OVERTIME - Admin	\$ 4,198.98	\$ 3,803.55	\$ 4,720.23	\$ 4,720.23	\$ 4,389.35	
PAYROLL TAXES	\$ 14,099.49	\$ 15,104.02	\$ 18,937.14	\$ 18,937.14	\$ 19,505.25	
RETIREMENT CONTRIBUTIONS	\$ 19,215.76	\$ 20,716.96	\$ 20,220.66	\$ 22,622.04	\$ 18,213.52	
HEALTH INSURANCE	\$ 28,481.54	\$ 28,454.45	\$ 31,053.60	\$ 31,053.60	\$ 32,606.28	
OFFICE SUPPLIES	\$ 2,545.15	\$ 1,373.11	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	
RECEPTION & MEALS	\$ 4,177.38	\$ 3,461.09	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00	
TRAVEL ALLOWANCE	\$ 789.59	\$ 305.31	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	
MAYOR'S DISCRETIONARY FUND	\$ 190.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
TRAINING PROGRAMS	\$ 1,395.00	\$ 2,820.75	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	
COMPUTER EXPENSE	\$ 18,382.97	\$ 4,309.88	\$ 16,029.50	\$ 18,000.00	\$ 16,029.50	
PRINTING	\$ 3,065.68	\$ 515.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
DUES & SUBSCRIPTIONS	\$ 1,166.32	\$ 3,033.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	
EQUIPMENT RESERVE TRANSFER	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
TOTAL	\$ 288,272.13	\$ 288,859.74	\$ 310,253.55	\$ 311,558.62	\$ 315,692.27	

PARKS & RECREATION EXPENSES		Actual	Unaudited	Budget	Projected	Proposed
Line Item	2018	2019	2020	2020	2021	
OPERATING SUPPLIES OTHER	\$ 1,940.42	\$ 1,069.10	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
COMPUTER EXPENSE	\$ 552.00	\$ -	\$ -	\$ -	\$ -	
PUBLIC UTILITIES	\$ 20,876.95	\$ 16,567.28	\$ 18,000.00	\$ 14,000.00	\$ 11,000.00	
REPAIRS & MAINT OTHER	\$ 16,961.68	\$ 3,524.22	\$ 6,000.00	\$ 7,000.00	\$ 6,000.00	
PROJECTS		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
TREE & EASEMENT CARE	\$ 9,132.71	\$ 1,155.36	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	
LANDSCAPNG/EASEMENT MAINT	\$ 12,135.74	\$ 10,266.78	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
OKTOBERFEST	\$ 6,008.54	\$ 5,745.50	\$ 7,000.00	\$ 6,500.00	\$ 6,500.00	
FIREWORKS	\$ 2,105.00	\$ 1,971.67	\$ 3,200.00	\$ -	\$ 2,500.00	
OTHER EVENTS	\$ 1,617.41	\$ 1,260.57	\$ 2,500.00	\$ -	\$ 2,500.00	
POOL PASSES	\$ 86.86	\$ 175.27	\$ 350.00	\$ 350.00	\$ 350.00	
TOTAL	\$ 71,417.31	\$ 51,735.75	\$ 74,050.00	\$ 59,850.00	\$ 60,850.00	

PUBLIC WORKS EXPENSES	Acutal	Unaudited	Budget	Projected	Proposed
Line Item	2018	2019	2020	2020	2021
SALARIES	\$ 224,923.63	\$ 251,420.94	\$ 246,397.00	\$ 246,397.00	\$ 251,362.44
OVERTIME - PW	\$ 12,990.20	\$ 11,541.56	\$ 15,890.00	\$ 10,000.00	\$ 10,000.00
PAYROLL TAXES	\$ 16,909.39	\$ 18,844.31	\$ 23,605.83	\$ 21,962.55	\$ 23,522.62
RETIREMENT CONTRIBUTIONS	\$ 20,691.87	\$ 25,221.37	\$ 25,206.00	\$ 33,375.29	\$ 23,182.85
HEALTH INSURANCE	\$ 67,344.42	\$ 68,409.11	\$ 77,303.00	\$ 77,303.00	\$ 81,168.15
DOT DRUG TEST ADMINISTRATION	\$ 364.00	\$ 269.00	\$ 500.00	\$ 500.00	\$ 500.00
OFFICE SUPPLIES	\$ 792.95	\$ 415.04	\$ 750.00	\$ 750.00	\$ 750.00
GAS & OIL	\$ 8,319.01	\$ 9,292.11	\$ 13,500.00	\$ 8,000.00	\$ 10,000.00
OPERATING SUPPLIES OTHER	\$ 5,355.30	\$ 6,162.53	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
SMALL TOOL EXPENSE	\$ 2,960.45	\$ 2,296.06	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
TRAVEL ALLOWANCE	\$ 403.38	\$ 511.91	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
TRAINING PROGRAMS	\$ -	\$ 540.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
STREETLIGHTS & TRAFFIC SIGNS	\$ 7,861.95	\$ 14,956.66	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00
PRINTING	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00
PUBLIC UTILITIES (PW SHOP)	\$ 13,575.33	\$ 10,543.58	\$ 14,000.00	\$ 13,000.00	\$ 13,000.00
WASTE DISPOSAL/DUMPSTER	\$ 1,855.23	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
REPAIRS & MAINT VEHICLES	\$ 4,005.70	\$ 6,814.32	\$ 6,600.00	\$ 7,500.00	\$ 8,000.00
REPAIRS & MAINT OTHER EQUIP	\$ 3,451.21	\$ 9,344.67	\$ 8,000.00	\$ 7,500.00	\$ 8,000.00
DUES & SUBSCRIPTIONS	\$ 1,682.81	\$ 1,761.12	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
UNIFORMS	\$ 1,764.36	\$ 1,493.84	\$ 1,750.00	\$ 1,750.00	\$ 2,000.00
BLDG & GROUNDS MAINT	\$ 798.45	\$ 3,717.58	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
SAND & SALT	\$ 7,867.11	\$ 17,156.66	\$ 9,500.00	\$ 9,500.00	\$ 10,000.00
EQUIPMENT RESERVE TRANSFER	\$ 26,926.09	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00
PROFESSIONAL FEES	\$ 2,000.00		\$ 2,000.00	\$ 2,615.43	\$ 2,000.00
ENG CONSULTANT TRANSFER	\$ 13,000.00	\$ 5,575.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
TOTAL	\$ 445,842.84	\$ 501,287.37	\$ 528,701.83	\$ 523,853.27	\$ 532,186.06

PUBLIC SAFETY EXPENSES		Actual	Unaudited	Budget	Projected	Proposed
Line Item		2018	2019	2020	2020	2021
SALARIES		\$ 527,007.47	\$ 567,668.59	\$ 508,490.72	\$ 508,490.72	\$ 546,821.00
OVERTIME		\$ 36,126.07	\$ 62,719.00	\$ 67,250.38	\$ 67,250.38	\$ 64,892.00
PT Reserve Salary				\$ 29,250.00	\$ 29,250.00	\$ 18,000.00
CAR ALLOWANCE		\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
PAYROLL TAXES		\$ 41,203.42	\$ 44,104.31	\$ 54,449.20	\$ 54,449.20	\$ 56,674.17
RETIREMENT CONTRIB		\$ 86,379.52	\$ 104,840.54	\$ 91,222.41	\$ 109,095.19	\$ 118,324.29
HEALTH INSURANCE		\$ 127,365.78	\$ 139,894.90	\$ 162,678.00	\$ 162,678.00	\$ 170,811.90
OPERATING SUPPLIES		\$ 8,240.39	\$ 6,999.22	\$ 8,000.00	\$ 8,000.00	\$ 9,000.00
GAS & OIL		\$ 15,521.30	\$ 15,220.40	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00
UNIFORM & CLEANING		\$ 11,941.57	\$ 4,646.07	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
MUNICIPAL COURT COSTS		\$ 14,110.03	\$ 9,653.94	\$ 14,000.00	\$ 14,000.00	\$ 16,000.00
RECORDS MGMT. SYSTEM		\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
COUNTY MENTAL HEALTH CO-RESPONDER		\$ 1,260.15	\$ 2,511.71	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
TRAVEL ALLOWANCE		\$ 855.96	\$ 5.10	\$ 4,000.00	\$ -	\$ 4,000.00
TRAINING PROGRAMS		\$ 9,805.26	\$ 8,489.05	\$ 11,500.00	\$ 11,500.00	\$ 12,000.00
SALARY - Court Clerk		\$ 56,318.84	\$ 62,064.62	\$ 59,265.17	\$ 59,265.17	\$ 63,180.00
OVERTIME - Court Clerk		\$ 3,764.57	\$ 2,799.46	\$ 2,991.75	\$ 2,991.75	\$ 3,190.00
PAYROLL TAXES - Court Clerk		\$ 4,233.51	\$ 4,649.78	\$ 5,603.12	\$ 5,603.12	\$ 5,973.30
RETIREMENT - Court Clerk		\$ 5,002.24	\$ 6,168.02	\$ 623.00	\$ 5,983.00	\$ 5,887.02
PROSECUTOR & JUDGE		\$ 21,000.00	\$ 22,225.00	\$ 23,100.00	\$ 23,100.00	\$ 24,300.00
COMMUNICATIONS		\$ 2,888.26	\$ 3,345.59	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
COMPUTER EXPENSE		\$ 17,310.96	\$ 23,045.26	\$ 24,000.00	\$ 24,000.00	\$ 26,000.00
PRINTING		\$ 1,818.23	\$ 2,150.19	\$ 2,000.00	\$ 2,000.00	\$ 1,500.00
REPAIRS & MAINT VEHICLES		\$ 7,725.02	\$ 9,393.35	\$ 7,000.00	\$ 7,000.00	\$ 8,000.00
REPAIRS & MAINT - OTHER		\$ 1,470.79	\$ 2,421.95	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
DUES & SUBSCRIPTIONS		\$ 1,822.15	\$ 963.88	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
MISCELLANEOUS		\$ 2,411.83	\$ 2,221.95	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
SCHOOL CROSSING GUARD		\$ 6,276.20	\$ 6,438.43	\$ 7,200.00	\$ 7,200.00	\$ 7,500.00
ANIMAL CONTROL		\$ 13,545.86	\$ 9,700.00	\$ 11,000.00	\$ 11,000.00	\$ 8,000.00
EQUIPMENT RESERVE TRANSFER		\$ 67,000.00	\$ 30,000.00	\$ 66,000.00	\$ 66,000.00	\$ 20,000.00
TOTAL		\$ 1,097,805.38	\$ 1,134,968.40	\$ 1,221,383.64	\$ 1,235,256.54	\$ 1,246,953.68

GENERAL OVERHEAD EXPENSES		Actual	Unaudited	Budget	Projected	Proposal
Line Item		2018	2019	2020	2020	2021
PAYROLL SERVICES		\$ 4,184.76	\$ 3,863.35	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
OPERATING SUPPLIES OTHER		\$ 5,919.01	\$ 7,940.86	\$ 7,030.00	\$ 7,030.00	\$ 7,030.00
SALARIES - Governing Body		\$ 23,400.00	\$ 24,300.00	\$ 23,400.00	\$ 23,400.00	\$ 23,400.00
PAYROLL TAXES - Governing Body		\$ 1,768.24	\$ 1,753.40	\$ 2,106.00	\$ 2,106.00	\$ 2,106.00
AUDIT EXPENSES		\$ 7,000.00	\$ 7,175.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
LEGAL SERVICES		\$ 28,557.20	\$ 34,693.46	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
TREASURER SERVICES		\$ 28,800.00	\$ 26,617.50	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
PAYROLL TAXES - City Treasurer		\$ 816.11	\$ 809.25	\$ 972.00	\$ 972.00	\$ 972.00
Non KP&F 457 Match		\$ -	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
CITY NEWSLETTER COSTS/PRNT/MAIL		\$ 1,356.00	\$ 904.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
LEGAL PUB & CLASS ADDS		\$ 1,204.80	\$ 606.84	\$ 750.00	\$ 2,000.00	\$ 1,000.00
INSURANCE & BONDS		\$ 70,882.78	\$ 77,978.57	\$ 86,900.00	\$ 97,077.00	\$ 103,216.00
WASTE DISPOSAL		\$ 133,280.73	\$ 134,017.76	\$ 133,253.28	\$ 133,253.28	\$ 136,454.40
BUSINESS/COMM AFFAIRS		\$ 6,066.21	\$ 4,384.50	\$ 6,750.00	\$ 3,000.00	\$ 6,750.00
BLDG & GROUNDS (CITY HALL MAINT)		\$ 13,638.63	\$ 9,069.12	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
TELEPHONE		\$ 3,063.08	\$ 4,185.37	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
STREETLIGHT/TRAFFIC SIGNALS ELEC		\$ 42,563.00	\$ 36,835.17	\$ 42,000.00	\$ 37,000.00	\$ 37,000.00
POSTAGE		\$ 3,710.00	\$ 2,984.53	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
CITY HALL UTILITIES		\$ 34,550.30	\$ 27,982.22	\$ 31,500.00	\$ 31,500.00	\$ 31,500.00
BUILDING OPERATIONS/CLEANING		\$ 19,801.10	\$ 18,983.83	\$ 19,804.00	\$ 19,804.00	\$ 19,804.00
CONTINGENCY			\$ 760.00	\$ 15,000.00	\$ -	\$ -
ELECTION COST		\$ 2,682.83	\$ -	\$ -	\$ -	\$ -
EQUIP RESERVE TRANSFER		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 114,000.00
STONE WALL REPAIR & MAINT TRANSFER		\$ 4,320.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
STATE HWY MAINTENANCE TRANSFER			\$ 11,864.12	\$ 14,900.00	\$ 14,820.00	\$ 14,820.00
SPECIAL HIGHWAY TRANSFER		\$ 100,000.00	\$ 350,000.00	\$ 45,140.00	\$ 42,550.00	\$ 37,410.00
CIP - TRANSFER		\$ 122,118.48	\$ 232,000.00	\$ 85,000.00	\$ 85,000.00	\$ 90,000.00
DEBT SERVICE - TRANSFER			\$ 118,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
WOODSIDE VILL. SOUTH TIF SALES TAX (40%)		\$ 22,659.23	\$ 25,566.42	\$ 24,000.00	\$ 24,000.00	\$ 25,500.00
CONTINGENCY BLDG. PERMIT FEE - TRANSFER		\$ 8,643.75	\$ 17,287.50	\$ 135,000.00	\$ 20,000.00	
AREA AGENCIES		\$ 6,240.38	\$ 3,731.75	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
STUDIES		\$ 19,725.00	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 721,951.62	\$ 1,194,294.52	\$ 810,505.28	\$ 680,512.28	\$ 777,962.40

Capital Improvement Plan & Fund

The FY 2020 budget marked that start of a significant public policy departure from the decades-long tradition of the City of Westwood utilizing mostly a budget “pay-go” basis for financing most all needed infrastructure improvements.

In 2019, over \$3 million in capital projects were constructed in Westwood. \$3,410,000 in General Obligation Temporary Notes, Series 2019A was issued in March of 2019 to pay for these construction costs. Final General Obligation Bonds were issued in early 2020 to retire the temporary note, and pay for these needed capital projects over a longer period of time.

A new 10-year ½-cent special sales tax went into effect on October 1, 2018 to help fund a number of City infrastructure projects for street reconstruction, sidewalk improvements, curb and gutter replacements, improved street lighting, and storm water improvements. This new tax measure was approved by a vote of 354 - Yes (81.38%) to 81 - No (18.62%). Revenue from this new special 10-year ½ cent sales tax now flows directly into the CIP Fund. \$252,541 was received in 2019, but, due to COVID-19, it is anticipated that about \$249,900 will be realized both in FY 2020 and FY 2021 from this ½-cent special sale tax.

Only a portion of the anticipated annual amount special sales tax revenue will be transferred to the Debt Service Fund for bond payments going forward. In FY 2020, \$75,000 is budgeted to be transferred, and \$175,000+ in future budget years is slated as a transfer of the special sales tax revenues into the Debt Service Fund. A growing fund balance of these special sales tax revenues is reflected in the proposed FY 2021 CIP budget. Some of this fund balance is derived from the special sales tax revenues that will be collected prior to making any G.O. Bond payments in late 2020, and part is from the excess amount received over the amount that is transferred to the Debt Service Fund in future budget years.

The ½-cent special sales tax proceeds are not to be used to pay for construction design and other “soft-cost” expenses for additional projects; rather the build-up of the special sales tax proceeds can be used to pay for other needed capital projects in future budget years, either on a “pay-go” basis, or used for debt service payments on a future bond issuance for other needed city capital projects that were not completed in 2019.

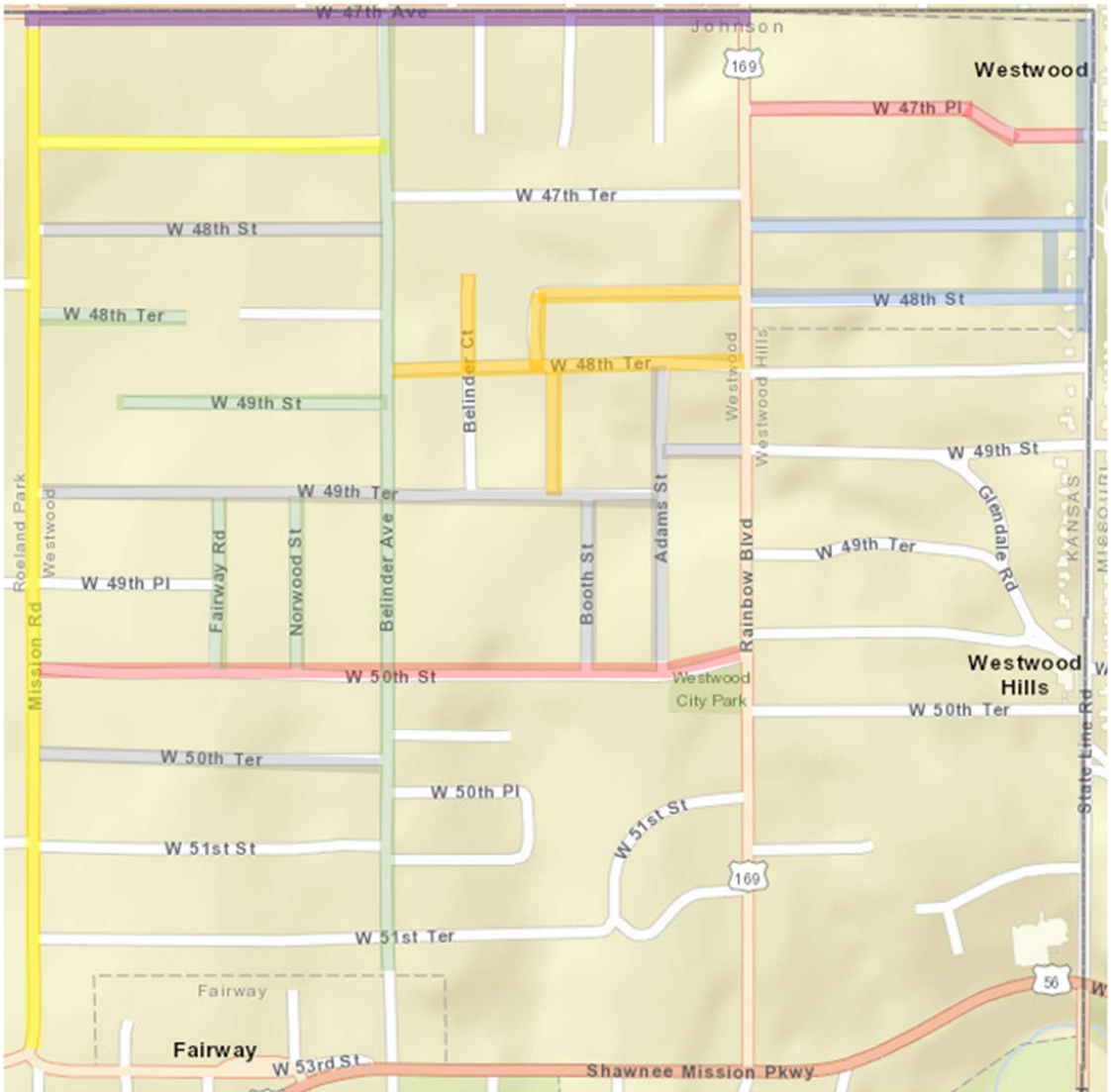
To help cover the expenses for needed engineering design costs, \$200,000 was budgeted to be transferred from the Stormwater Utility Funds into the Capital Improvement Fund in FY 2020. This amount coupled with transfers from the General Fund in FY2020 provides a funding source for engineering construction design for additional street re-build projects in Westwood. Currently, this is slated for 47th Terrace and 48th Street between Rainbow Boulevard and State Line Road, and work on 50th Street, east of Mission Road.

The FY 2021 CIP Fund also reflects the use of State Special Highway Funds, and Johnson County CARS funds to pay for improvements to State Line Road within Westwood boundaries.

CAPITAL IMPROVEMENT PLAN (CIP) FUND					
REVENUES	Acutal	Unaudited	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
CASH CARRYFORWARD	\$ 74,872.00	\$ -	\$ 193,133.00	\$ 193,133.00	\$ 687,596.64
TRANSFER FROM STATE HWY MAINTENANCE	\$ -	\$ 8,892.00	\$ 14,900.00	\$ 14,900.00	\$ 14,820.00
TRANSFER FROM SPECIAL HIGHWAY	\$ 45,850.38	\$ 44,950.00	\$ 45,140.00	\$ 45,140.00	\$ 37,410.00
CARS PROGRAM	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 54,630.05
KLINK PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM GO - STONE WALLS	\$ 4,320.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
TRANSFER FROM PW Eng	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
TRANSFER FROM GO - CIP	\$ 145,470.48	\$ 232,000.00	\$ 85,000.00	\$ 85,000.00	\$ 90,000.00
TRANSFER FROM GO - Bldg Pmt Cont	\$ -	\$ -	\$ 135,000.00	\$ -	\$ -
TRANSFER FROM PARKS	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM STORM WATER FEE	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
SPECIAL SALES TAX - Carryforward	\$ -	\$ 19,523.64	\$ 264,523.64	\$ 264,523.64	\$ 439,423.64
SPECIAL SALES TAX - WW Streets & Storm	\$ 19,523.64	\$ 252,540.53	\$ 249,900.00	\$ 249,900.00	\$ 249,900.00
TEMP NOTE FINANCING	\$ -	\$ 56,634.36	\$ -	\$ -	
FED STP FUNDS					
TOTAL	\$ 303,036.50	\$ 632,540.53	\$ 1,245,596.64	\$ 1,110,596.64	\$ 1,786,780.33

CIP Projects	Project Total	2020	2021	2022	2023	2024	2025	Unknown
W. 48th Street, Rainbow Blvd. to State Line	\$ 498,716.00		\$ 75,000.00					
W. 47th Terrace, Rainbow Blvd. to State Line	\$ 447,876.00							
Alley, Annex	\$ 13,608.00							
W. 50th Street, Rainbow Boulevard to Mission Road	\$ 556,127.00				\$556,127.00			
W 47th Ter - Belinder Ave to Mission Rd.	\$ 265,767.00					\$265,767.00		
Booth Street, W. 48th Terrace to W. 49th Terrace	\$ 126,572.00						\$126,572.00	
Total Street Rebuild	\$1,908,666.00		\$ 75,000.00		\$556,127.00	\$265,767.00	\$126,572.00	
W. 47th & Rainbow intersection replacement	\$ 175,000.00			175,00				
W. 47th Street, Mission Road to Rainbow Blvd	\$ 455,298.00			\$455,298.00				
W. 47th Place, Rainbow Blvd. to State Line Road	\$ 404,705.00				\$404,705.00			
State Line Road, South City Limits to North City Limits	\$ 65,000.00		\$ 65,000.00					
Mission Road, 53rd Street to 47th Street	\$ 123,751.00					\$123,751.00		
Belinder Avenue, South City Limits to West 47th Street	\$ 80,000.00	\$ 51,662.00						
Total street projects (CARS funded)	\$1,128,754.00	\$ 51,662.00	\$ 65,000.00	\$630,298.00	\$404,705.00	\$123,751.00		
W. 48th Terrace, Mission Road east to Deadend	\$ 27,601.00	\$ 27,601.00						
Fairway Road, W. 50th Street to W. 49th Terrace	\$ 22,916.00	\$ 22,916.00						
Norwood Road, W. 50th Street to W. 49th Terrace	\$ 21,123.00	\$ 21,123.00						
W. 49th Place, Fairway Rd. to Mission Rd.	\$ 48,250.00							\$ 48,250.00
W. 49th Street, Belinder Avenue west to Deadend	\$ 31,932.00	\$ 31,932.00						
Adams Street, W. 47th Street, south to Deadend	\$ 74,653.00							\$ 74,653.00
Booth Street, W. 48th Terrace to W. 48th Street	\$ 4,100.00						\$ 4,100.00	
W. 48th Street, Booth Street to Rainbow Boulevard	\$ 24,000.00						\$ 24,000.00	
W. 48th Terrace, Belinder Avenue to Rainbow Blvd.	\$ 37,000.00						\$ 37,000.00	
Belinder Court, W. 48th Terrace north to Deadend	\$ 13,000.00						\$ 13,000.00	
Crackfill and Concrete Repair - misc streets	\$ 60,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00
W. 50th Terrace, Belinder Avenue east to Deadend	\$ 31,995.64							\$ 31,995.64
Total street maintenance & repair	\$ 368,969.64	\$ 85,971.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$164,898.64
All Streets - Sub Total	\$3,608,990.64	\$165,234.00	\$ 150,000.00	\$640,298.00	\$970,832.00	\$399,518.00	\$204,672.00	\$164,898.64
Stormwater Drainage	\$ 541,851.50	\$ 37,416.20	\$ 89,794.70	\$ 83,501.40	\$189,667.50	\$103,500.10	\$ 37,971.60	
Residential Street Light replacement	\$ 640,000.00			\$120,000.00	\$180,000.00	\$200,000.00	\$140,000.00	
Rainbow WV Street Lights - west side	\$ -							
Street Lights, Pole Repair and Replacment	\$ 30,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Street Light Sub Total	\$ 670,000.00	\$ 5,000.00	\$ 5,000.00	\$125,000.00	\$185,000.00	\$205,000.00	\$145,000.00	

Capital Improvement Plan



Equipment Replacement Plan & Fund

Equipment Reserve Fund

Fiscal Year 2014 was the initial year for the City utilizing a separate Capital Improvement Program (CIP) Fund and an Equipment Reserve Fund with the approved budget for the City of Westwood. An Equipment Replacement Plan is also included in the proposed budget that illustrates the expected 2020 expenses, as well as projected equipment expenses for FY 2021 and beyond. In the recent past, the City financed the purchase of most all City vehicles with a lease-purchase agreement, paying additional interest expenses. The final lease-purchase payment on the most recently purchased Public Works vehicles was made in 2016.

Based on enhanced revenues, replacement vehicles for the Public Safety motor-pool have been purchased with funds from the Equipment Reserve Fund starting in 2014. This is a more appropriate usage of a "Pay-Go" funding policy on items that have a shorter expected life span. The proposed FY 2021 budget continues the fiscal policy of transferring a set amount of General Fund revenues into the Equipment Reserve Fund each year to build sufficient cash reserves to allow for the purchase of replacement vehicles on "Pay-Go" basis.

Generally, four (4) Public Safety vehicles will be replaced every five (5) years. The proposed FY 2020 budget does include the purchase of a new replacement vehicle for Public Safety. This new vehicle will replace the 2011 Ford Crown Victoria vehicle, the last one of this model type that is currently in service with a different model of vehicle.

EQUIPMENT RESERVE FUND					
REVENUES	Actual	Unaudited	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
CASH CARRYFOWARD	24,517	4,618	112,932	138,846	137,682
Transfer from GF - ADMIN	3,000	3,000	3,000	3,000	3,000
Transfer from GF - PW	26,738	35,000	35,000	35,000	40,000
Transfer from GF - PS	48,250	26,527	66,000	66,000	20,000
Transfer from GF - GO	5,000	5,000	5,000	5,000	114,000
Transfer from GF - GO Bldg Pmt Contg					
Transfer from GF - Parks					
Transfer from CIP					
Other (Sales, Insurance, WWF)	600				
TOTAL	111,105	74,145	221,932	247,846	314,682

Equipment Replacement Plan						
Department / Project Description	2020	2021	2022	2023	2024	2025
Public Works						
Replace 2004 Ford F-550 & equipment			83,000			
Replace 2006 Street Sweeper					240,000	
Replace 2012 Ford F-350 & Equipment						58,000
Replace 2012 Mower		8,500				
Public Works Radios		24,000				
PW Sub Total	-	32,500	83,000	-	240,000	58,000
Public Safety						
Replace 2014 Explorer			37,000			
Vehicle Equipment			14,500			
Replace 2017 Explorer #1				37,000		
Vehicle Equipment				14,500		
Replace 2017 Explorer #2					37,000	
Vehicle Equipment					14,500	
Replace 2011 Crown Vic	31,500					
Vehicle Equipment	14,500					
Radio Upgrade mandated by Fed Regulation		85,000				
In-car computer replacements (4)			16,000			
Safety Vests				10,000		
Tasers and Gear (10)					20,000	
Computer / IT Upgrades	2,000	2,000	2,000	2,000	2,000	2,000
PS Equipment	18,000	18,000	18,000	18,000	18,000	18,000
PS Sub Total	66,000	105,000	87,500	81,500	91,500	20,000
City Hall Improvements and Systems / IT						
Website Upgrade	5,000	2,500	2,500			
Conference Room Table / Chairs			4,500			
Community Room Chairs		8,000				
Council Chambers Audio/Visual Upgrade			6,000			
Couputer Replacement / Upgrade	3,000	5,000	2,000	2,000	2,000	2,000
CH Sub Total	8,000	15,500	15,000	2,000	2,000	2,000
Total	74,000	153,000	185,500	83,500	333,500	80,000

Stormwater Utility Fund

The FY2021 budget for the City of Westwood reflects revenue from a stormwater utility fee that was first enacted and collected in 2014. This revenue is used for the purpose of paying costs of capital improvements, administration of the stormwater utility, operation, maintenance, and debt service of the stormwater management system, and to carry out all other lawful purposes of the utility. In addition, fund transfers from this fund to the Debt Service Fund may be made to pay debt service on bonds issued by the City to fund the City's storm water management activities.

The fee increased from \$1 per month per 500 sq. ft. of impervious surface area on each property within the City of Westwood to \$1.25 in FY 2020. This fee is collected as an assessment on property tax bills, in the same manner as the residential solid waste fees are collected.

Most of Westwood's Fall leaf pick-up service is funded from the Stormwater Utility Fund. Revenues from the stormwater utility fee also help pay for curb-and-gutter replacements associated with street improvement projects.

This budget fund has built up a good-sized fund balance as of January 1, 2020 (\$233,819), but a number of larger expenditures are expected following the 2019 stormwater study commissioned by the City. This study is a comprehensive evaluation of the City of Westwood's entire storm water system. City staff is in the process of reviewing the results of the study for use in planning efforts for consideration of future funding and cost-sharing from the Johnson County SMAC program. The \$200,000 transfer from this fund into the Capital Improvement Program (CIP) fund in 2020 is slated to pay a portion of any engineering design costs for other needed street and storm water improvement projects.

\$50,000 of Stormwater Utility Fees are budgeted to be transferred to the Debt Service Fund starting in FY 2021 to pay for a portion of the G.O. Bonds on the street and stormwater capital improvement projects that were constructed in 2019. As such, the monthly stormwater utility fee rate was raised to \$1.25 per month starting with the FY 2020 budget cycle to ensure there are sufficient revenues to address any other stormwater repair and maintenance needs going forward.

STORMWATER UTILITY FUND					
REVENUES	Actual	Unaudited	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
CASH CARRYFOWARD	164,541	245,486	233,819	314,134	194,134
STORMWATER UTILITY FEE	95,920	98,928	121,000	121,000	121,000
JoCo SMAC FUNDS			35,000		
TRANSFER FROM GF					
TOTAL	260,461	344,414	354,819	435,134	315,134
EXPENDITURES	Actual	Budget	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
ENGINEERING & STUDIES	8,298	16,802			
STRM WATER REPAIRS AND MAINTENACE	6,677	31,591	6,000	6,000	6,000
STRM WATER CAPITAL PROJECTS					50,000
LEAF PICKUP PROGRAM EXPENSES			20,000	20,000	20,000
TRANSFER TO CIP FUND			200,000	200,000	30,000
TRANSFER TO DEBT SERVICE FUND			15,000	15,000	43,516
TRANSFER TO GF					
TOTAL	14,975	48,393	241,000	241,000	149,516

Woodside Village TIF / CID Fund

The proposed FY 2021 budget includes a separate Woodside Village TIF/CID Fund for the existing and anticipated revenues, transfers and expenses associated with the Woodside Village TIF District and the two Community Improvement Districts (CID) that have been established.

An additional 1.1% Community Improvement District (CID) sales tax collection (started July 1, 2016) is in place for the entire Woodside Village project. The CID sales tax revenues are a pass-through revenue source for payments on the bonds for the development project.

On July 1, 2018, a new additional 0.9% Community Improvement District (CID) #2 for Woodside Village was implemented. Revenues from this CID are collected only on the Woodside Club taxable sales, and can only be used to pay for improvements to the phase of the development located on the south side of 47th Place.

As of July 1, 2020, a total of **\$1,337,208** has been paid to UMB Bank – the bond holders of the north phase of the Woodside Village development – as TIF property and sales tax, and CID reimbursements on the project. (\$907,828 TIF property tax revenues; \$74,607 TIF 40% sales tax revenues; and \$478,025 in the 1.1% CID #1 revenues).

Pursuant to Section 4.4(a) of the Woodside Redevelopment Agreement, there is an overall cap of \$22 million on the total Public Incentive Revenues that the developer can be reimbursed from the TIF and CID. The cap is comprised of \$3,100,000 for the Club, **\$7,673,000** for the **north phase**, and \$11,227,000 for the south phase. The developer agrees that it only gets the various components of the cap if, and to the extent that, it commences vertical construction on a particular phase. The 20-year term on the TIF for the north phase of this project started in 2013 with the approval of a TIF Plan with Ordinance 940.

WOODSIDE VILLAGE TIF & CID FUND					
REVENUES	Actual	Unaudited	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
CASH CARRYFORWARD	\$ 29,665.56	\$ 71,319.00	\$ 186,614.23	\$ 186,614.23	\$ 288,698.23
TIF PROP TAX REVENUES	\$ 270,199.49	\$ 274,721.81	\$ 328,358.50	\$ 328,358.50	\$ 338,209.26
TRANSFER FROM GF (Sales Tax 40%)	\$ 22,659.23	\$ 20,325.00	\$ 24,000.00	\$ -	\$ 25,500.00
CID REVENUES	\$ 128,560.42	\$ 148,674.33	\$ 148,672.00	\$ 148,672.00	\$ 153,134.56
CID #2 REVENUES	\$ 23,491.61	\$ 75,203.01	\$ 72,084.00	\$ 72,084.00	\$ 77,459.10
TOTAL	\$ 474,576.31	\$ 590,243.15	\$ 759,728.73	\$ 735,728.73	\$ 883,001.15
EXPENDITURES	Actual	Budget	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
TIF & CID EXPENSES	\$ 380,598.14	\$ 408,870.32	\$ 471,030.50	\$ 471,030.50	\$ 486,843.81
TRANSFER TO CIP FUND					
TRANSFER TO GF					
TOTAL	\$ 380,598.14	\$ 408,870.32	\$ 471,030.50	\$ 471,030.50	\$ 486,843.81

Debt Service Fund

The proposed FY 2021 budget includes a Debt Service Fund. This budget fund was initially implemented in 2019 for the City of Westwood in anticipation of final General Obligation (GO) bonds issued in early 2020 for the street and storm water capital improvement projects that were constructed in 2019. The first bond payment is due toward the end of FY 2020.

Starting with the FY 2020 budget, other revenues besides transfers from the General Fund were utilized in the Debt Service Fund for expenditures. The revenue stream for this particular budget fund is being structured into a multi-funding approach as a means of diversifying future funding source risks to the City.

Revenue from the City's special ½-cent sales tax is transferred from the Capital Improvement Fund to service part of the final bond debt payments. Initially \$75,000 of special sales tax revenues is slated for FY 2020, then \$175,000+ in future budget years.

The proposed FY 2021 budget also includes \$16,451 of ad valorem property tax revenues specifically for the Debt Service Fund, which equates to a 0.5 mill rate based on the June 2020 preliminary valuation estimate for Westwood. The proposed FY 2021 Budget also includes \$15,000 in General Fund revenue transfers into the Debt Service Fund. Altogether, this equates to about 1 mill of property tax revenues into this budget fund.

Stormwater Utility Funds will also be transferred into the Debt Service Fund to pay for fund expenditures. Initially, \$15,000 was slated for the FY 2020 budget year, then \$50,000 of Stormwater Utility Funds in future years. After calculating the actual portion of stormwater eligible costs within the 2019 capital improvements, this transfer has been revised down to more accurately reflect the stormwater improvement costs.

DEBT SERVICE FUND				
REVENUES	Unaudited	Budget	Projected	Proposed
	2019	2020	2020	2021
Line Item				
CASH CARRYFORWARD		101,213	101,213	54,605
AD VALOREM TAX		14,812	14,812	16,451
TRANSFER FROM GF	118,000	15,000	15,000	15,000
TRANSFER FROM CIP - Special Sales Tax		75,000	175,000	175,000
TRANSFER FROM STORMWATER FUND		15,000	15,000	43,516
TOTAL	118,000	221,024	321,025	304,572
EXPENDITURES	Estimate	Budget	Projected	Proposed
	2019	2020	2020	2021
Line Item				
5050 RAINBOW NOTE	16,788	114,812	114,812	12,838
STREET & STORM G O BONDS		51,607	51,607	216,413
TOTAL	16,788	166,419	166,419	229,250
FUND BALANCE	101,213	54,605	154,605	75,322