

FY 2022 BUDGET



WESTWOOD

Budget Overview Summary

The proposed 2022 budget continues to sufficiently fund daily operational expenses for desired city services while addressing other long-term expense matters, including on-going staff compensation needs and strategic long-term planning. The proposed 2022 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 21.312.

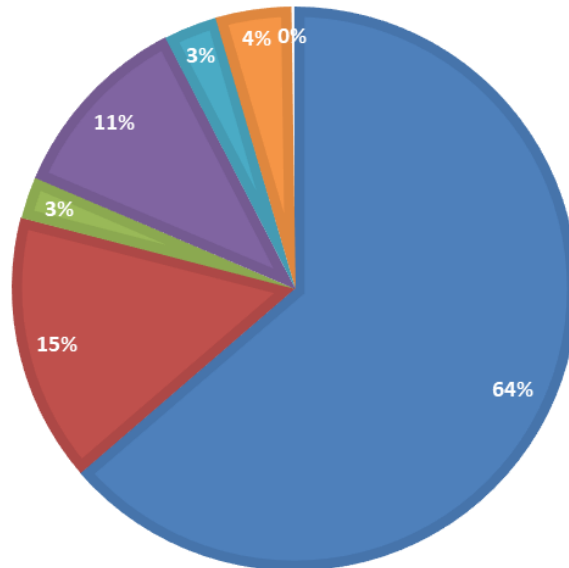
		General	CIP	Equipment Reserve	Stormwater	Special Highway	Woodside TIF	Debt Service	Total
2021	Beginning Cash	\$ 768,124	\$ 850,050	\$ 125,319	\$ 175,238	\$ 56,120	\$ 275,697	\$ 125,985	\$ 2,376,533.41
	Estimated Revenues	\$ 2,901,933	\$ 281,419	\$ -	\$ 135,000	\$ 52,320	\$ 580,500	\$ 15,000	\$ 3,966,172.36
	Estimated Expenditures	\$ (2,496,976)	\$ (418,526)	\$ (141,500)	\$ (26,000)	\$ (10,000)	\$ (515,500)	\$ (229,250)	\$ (3,837,752.77)
		\$ (103,000)	\$ 103,000						
		\$ (177,000)		\$ 177,000					
		\$ (15,000)						\$ 15,000	
			\$ 75,000		\$ (75,000)				
					\$ (43,516)			\$ 43,516	
			\$ (175,000)					\$ 175,000	
	Fund Balance	\$ 878,081	\$ 715,943	\$ 160,819	\$ 165,722	\$ 98,440	\$ 340,697	\$ 145,251	\$ 2,504,953.00
2022	Fund Reserve Target	30%	\$ 125,557.94		\$ 3,900.00	N/A	N/A	N/A	
	Forecasted Beginning Cash	\$ 878,081	\$ 715,943	\$ 160,819	\$ 165,722	\$ 98,440	\$ 340,697	\$ 145,251	\$ 2,504,953.00
	Estimated Revenues	\$ 2,909,225	\$ 280,000	\$ -	\$ 135,000	\$ 57,020	\$ 597,915	\$ 15,450	\$ 3,994,610.00
	Estimated Expenditures	\$ (2,735,794)	\$ (562,674)	\$ (186,500)	\$ (26,000)	\$ (40,000)	\$ (530,965)	\$ (224,700)	\$ (4,306,633.48)
		\$ (15,000)						\$ 15,000	
		\$ (95,000)		\$ 95,000					
			\$ 40,000	\$ 60,000	\$ (60,000)				
			\$ (175,000)			\$ (40,000)		\$ 175,000	
		\$ (100,000)	\$ 100,000						
			\$ 100,000		\$ (100,000)			\$ 43,516	
2023	Fund Balance	\$ 841,511	\$ 498,269	\$ 129,319	\$ 71,206	\$ 75,460	\$ 407,647	\$ 169,517	\$ 2,192,929.52
	Fund Reserve Target	29%	\$ 168,802.20		\$ 3,900.00	N/A	N/A	N/A	
	Forecasted Beginning Cash	\$ 841,511	\$ 498,269	\$ 129,319	\$ 71,206	\$ 75,460	\$ 407,647	\$ 169,517	\$ 2,192,929.52
	Estimated Revenues	\$ 2,967,410	\$ 280,000	\$ -	\$ 140,000	\$ 57,320	\$ 615,852	\$ 15,914	\$ 4,076,495.45
	Estimated Expenditures	\$ (2,776,831)	\$ (111,408)	\$ (10,000)	\$ (26,000)	\$ (10,000)	\$ (546,894)	\$ (543,731)	\$ (4,024,864.60)
		\$ (15,000)						\$ 15,000	
		\$ (95,000)		\$ 95,000					
			\$ 40,000	\$ 60,000	\$ (60,000)				
			\$ (175,000)			\$ (40,000)		\$ 175,000	
		\$ (100,000)	\$ 100,000						
2024	Fund Balance	\$ 822,089	\$ 631,861	\$ 274,319	\$ 81,690	\$ 82,780	\$ 476,606	\$ (124,785)	\$ 2,244,560.37
	Fund Reserve Target	28%	\$ 33,422.40		\$ 3,900.00	N/A	N/A	N/A	
	Forecasted Beginning Cash	\$ 822,089	\$ 631,861	\$ 274,319	\$ 81,690	\$ 82,780	\$ 476,606	\$ (124,785)	\$ 2,244,560.37
	Estimated Revenues	\$ 3,026,758	\$ 280,000	\$ -	\$ 145,000	\$ 57,320	\$ 634,328	\$ 16,391	\$ 4,159,796.62
	Estimated Expenditures	\$ (2,818,484)	\$ (689,372)	\$ (340,650)	\$ (26,000)	\$ (10,000)	\$ (563,301)	\$ (212,588)	\$ (4,660,394.14)
		\$ (15,000)						\$ 15,000	
		\$ (95,000)		\$ 95,000					
			\$ 40,000	\$ 60,000	\$ (60,000)				
			\$ (175,000)			\$ (40,000)		\$ 175,000	
		\$ (100,000)	\$ 100,000						
2025	Fund Balance	\$ 820,363	\$ 262,489	\$ 88,669	\$ 22,174	\$ 90,100	\$ 547,633	\$ (87,465)	\$ 1,743,962.85
	Fund Reserve Target	27%	\$ 206,811.60		\$ 3,900.00	N/A	N/A	N/A	
	Forecasted Beginning Cash	\$ 820,363	\$ 262,489	\$ 88,669	\$ 22,174	\$ 90,100	\$ 547,633	\$ (87,465)	\$ 1,743,962.85
	Estimated Revenues	\$ 3,087,293	\$ 280,000	\$ -	\$ 150,000	\$ 57,320	\$ 653,358	\$ 16,883	\$ 4,244,853.34
	Estimated Expenditures	\$ (2,860,761)	\$ (93,112)	\$ (125,925)	\$ (26,000)	\$ (10,000)	\$ (580,200)	\$ (212,688)	\$ (3,908,685.90)
		\$ (15,000)						\$ 15,000	\$ -
		\$ (85,000)		\$ 85,000					\$ -
			\$ 40,000			\$ (40,000)			\$ -
			\$ (175,000)					\$ 175,000	\$ -
		\$ (100,000)	\$ 100,000						\$ -
2026	Fund Balance	\$ 846,895	\$ 414,377	\$ 47,744	\$ 102,658	\$ 97,420	\$ 620,791	\$ (49,754)	\$ 2,080,130.29
	Fund Reserve Target	27%	\$ 27,933.75		\$ 3,900.00	N/A	N/A	N/A	
	Forecasted Beginning Cash	\$ 846,895	\$ 414,377	\$ 47,744	\$ 102,658	\$ 97,420	\$ 620,791	\$ (49,754)	\$ 2,080,130.29
	Estimated Revenues	\$ 3,149,039	\$ 280,000	\$ -	\$ 155,000	\$ 57,320	\$ 672,959	\$ 17,389	\$ 4,331,706.41
	Estimated Expenditures	\$ (2,903,673)	\$ (3,675,507)	\$ (99,600)	\$ (26,000)	\$ (10,000)	\$ (597,606)	\$ (212,613)	\$ (7,524,997.57)
		\$ (17,389)						\$ 17,389	
		\$ (85,000)		\$ 85,000					
			\$ 40,000			\$ (40,000)		\$ 175,000	
			\$ (175,000)						
		\$ (100,000)	\$ 100,000					\$ 43,516	
2027	Fund Balance	\$ 889,872	\$ (2,941,130)	\$ 33,144	\$ 113,142	\$ 104,740	\$ 696,144	\$ (9,073)	\$ (1,113,160.86)
	Fund Reserve Target	28%	\$ 1,102,652.02		\$ 3,900.00	N/A	N/A	N/A	
	Forecasted Beginning Cash	\$ 846,895	\$ 414,377	\$ 47,744	\$ 102,658	\$ 97,420	\$ 620,791	\$ (49,754)	\$ 2,080,130.29
	Estimated Revenues	\$ 3,149,039	\$ 280,000	\$ -	\$ 155,000	\$ 57,320	\$ 672,959	\$ 17,389	\$ 4,331,706.41
	Estimated Expenditures	\$ (2,903,673)	\$ (3,675,507)	\$ (99,600)	\$ (26,000)	\$ (10,000)	\$ (597,606)	\$ (212,613)	\$ (7,524,997.57)
		\$ (17,389)						\$ 17,389	
		\$ (85,000)		\$ 85,000					
			\$ 40,000			\$ (40,000)		\$ 175,000	
			\$ (175,000)						
		\$ (100,000)	\$ 100,000					\$ 43,516	

General Fund

The City's General Fund is its operating fund, from where City overhead expenses and general services are funded. This fund receives most City revenue that is not restricted or in other ways for special uses.

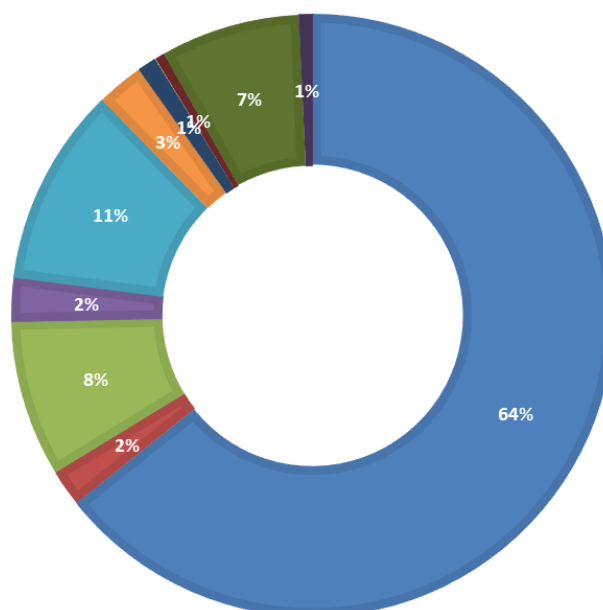
GENERAL FUND REVENUES

- Taxes
- Fees and Licenses
- Building Permits
- Intergovernmental
- Fines
- Grants and Donations
- Miscellaneous



GENERAL FUND EXPENDITURES

- Salary & Benefits
- Employee Expenses
- Professional Fees
- General Operating Expenses
- Utilities
- Equipment and Maintenance
- Park and Events
- Miscellaneous
- Interfund Transfers
- Intergovernmental



Revenues

Revenues	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/30/2021	Current Year Budget 12/31/2021	Next Year Budget 12/31/2022	
	Actual	Actual	Actual	Forecast		
Taxes						
Ad Valorem Tax	528,003.94	589,863.90	624,430.31	640,000.00	675,000.00	
City Sales & Use Tax	505,081.02	521,788.22	279,246.65	565,000.00	625,000.00	
County Sales & Use Tax	269,597.80	272,789.42	148,037.50	296,075.00	311,000.00	
Liquor Grs Rec Tax	62,211.24	45,921.70	25,569.89	45,385.00	45,000.00	
Motor Vehicle Tax	54,885.61	55,523.73	28,394.01	55,946.85	56,000.00	
Special Assessments	132,944.85	135,818.03	135,616.82	135,616.00	140,425.00	
Total Taxes	1,552,724.46	1,621,705.00	1,241,295.18	1,738,022.85	1,852,425.00	
Fees and Licenses						
Woodside Rent	240,000.00	240,000.00	120,000.00	240,000.00	240,000.00	
Utility Franchise Fees	205,658.68	181,107.46	85,975.07	185,000.00	175,000.00	
Community Room Fees	6,268.75	1,555.00	275.00	2,000.00	5,000.00	
Animal Tag Fee	133.90	337.00	160.00	200.00	200.00	
Pool Fees	14,411.24	4,137.50	0.00	12,500.00	10,000.00	
Occupational License	14,983.29	12,365.74	8,873.16	10,000.00	16,000.00	
Total Fees and Licenses	481,455.86	439,502.70	215,283.23	449,700.00	446,200.00	
Building Permits						
Building Permit Fee - WW	42,051.41	110,117.14	33,566.80	50,000.00	50,000.00	
Building Permit Fee - WWH	(295.00)	8,083.50	3,254.00	10,000.00	10,000.00	
Building Permit Fee - MW	(813.00)	9,046.50	2,940.50	10,000.00	10,000.00	
Total Building Permits	40,943.41	127,247.14	39,761.30	70,000.00	70,000.00	
Intergovernmental						
Police Services WWH	155,000.04	155,000.04	77,360.02	155,000.00	163,000.00	
Police Services MW	125,000.04	124,999.54	62,500.02	125,000.00	125,000.00	
Police Services - Crossing Guard	3,293.23	1,562.22	1,899.06	3,500.00	3,500.00	
Police Services - Other Revenue	29,758.72	15,926.93	1,295.20	9,000.00	15,000.00	
City Hall Use - WWH	2,100.00	700.00	0.00	1,000.00	2,100.00	
City Hall Use - MW	2,100.00	700.00	0.00	1,000.00	2,100.00	
Public Work Services - MW	17,846.29	11,586.90	14,517.47	20,000.00	15,000.00	
Codes Services - MW WH	3,855.97	1,426.25	1,447.50	3,000.00	3,000.00	
City Clerk Services - MW	4,950.00	5,400.00	2,700.00	5,400.00	5,400.00	
Total Intergovernmental	343,904.29	317,301.88	161,719.27	322,900.00	336,100.00	
Restricted Use						
State Hwy Maintenance	11,864.12	0.00	0.00	0.00	0.00	
Total Restricted Use	11,864.12	0.00	0.00	0.00	0.00	
Fines						
Municipal Court Fines	186,407.91	122,336.75	47,480.75	90,000.00	90,000.00	
Total Fines	186,407.91	122,336.75	47,480.75	90,000.00	90,000.00	
Grants and Donations						
DOJ Grant for Radios				78,000.00	0.00	
ARPA Funds	0.00	0.00	0.00	123,750.00	123,750.00	
Heritage Grant Receipts	0.00	43.75	0.00	0.00	0.00	
Total Grants and Donations	0.00	43.75	0.00	201,750.00	123,750.00	
Miscellaneous						
Interest Earnings	1,893.71	1,247.52	697.65	1,500.00	300.00	
Other Income	8,304.41	59,357.67	12,933.79	15,000.00	2,500.00	
Sale of Extra Trash Stickers	228.75	245.00	121.25	250.00	250.00	
Total Miscellaneous	10,426.87	60,850.19	13,752.69	16,750.00	3,050.00	
Prior Year Cancelled Encumbrances						
Prior Year Cancelled Encumbrances	0.00	0.00	12,810.51	12,810.51	0.00	
Total Prior Year Cancelled Encumbrances	0.00	0.00	12,810.51	12,810.51	0.00	
	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/29/2021	Current Year Ending Forecast	Current Year Budget 12/31/2021	Next Year Budget 12/31/2022
TOTAL	2,627,726.92	2,688,987.41	1,732,102.93	2,901,933.36	2,701,153.00	2,909,225.00

General Overhead

General Overhead	Year Ending	Year Ending	Year To Date	Current Year Budget	Next Year Budget	
	12/31/2019	12/31/2020	06/30/2021	12/31/2021	12/31/2022	
	Actual	Actual	Actual	Forecast		
Fees and Licenses						
Community Room Fees	0.00	(50.00)	(100.00)	(100.00)	0.00	
Total Fees and Licenses	0.00	(50.00)	(100.00)	(100.00)	0.00	
Building Permits						
Building Permit Fee - WW	0.00	313.50	0.00	0.00	0.00	
Building Permit Fee - WWH	0.00	0.00	(35.00)	(35.00)	0.00	
Total Building Permits	0.00	313.50	(35.00)	(35.00)	0.00	
Intergovernmental						
City Clerk Services - MW	0.00	450.00	0.00	0.00	0.00	
Total Intergovernmental	0.00	450.00	0.00	0.00	0.00	
Miscellaneous						
Other Income	0.00	3,373.05	0.00	0.00	0.00	
Total Miscellaneous	0.00	3,373.05	0.00	0.00	0.00	
Prior Year Cancelled Encumbrances						
Prior Year Cancelled Encumbrances	0.00	0.00	2,956.10	2,956.10	0.00	
Total Prior Year Cancelled Encumbrances	0.00	0.00	2,956.10	2,956.10	0.00	
Salary & Benefits						
Payroll Taxes	2,562.65	2,305.35	895.19	2,500.00	2,500.00	
401a Match	0.00	12,550.00	6,719.00	12,550.00	12,550.00	
AFLAC Expense	0.00	(333.17)	(574.21)	0.00	0.00	
Salaries - No Retirement	50,917.50	44,793.75	11,700.00	23,400.00	23,400.00	
Total Salary & Benefits	53,480.15	59,315.93	18,739.98	38,450.00	38,450.00	
Employee Expenses						
Staff Activities	0.00	0.00	538.46	1,000.00	1,000.00	
Training Programs	0.00	0.00	475.00	750.00	2,000.00	
Travel Allowance	0.00	5.10	(5.10)	500.00	1,000.00	
Dues & Subscriptions	0.00	3,088.59	163.50	2,000.00	2,000.00	
Total Employee Expenses	0.00	3,093.69	1,171.86	4,250.00	6,000.00	
Professional Fees						
Municipal Court Costs	0.00	1,774.20	3,791.30	6,000.00	6,900.00	
Legal Services	34,693.46	22,211.00	19,750.00	50,000.00	35,000.00	
Audit Expenses	7,175.00	7,175.00	0.00	7,250.00	7,250.00	
Payroll Services	3,863.35	3,544.72	2,016.80	4,000.00	4,000.00	
Insurance & Bonds	77,978.57	90,858.97	103,777.00	105,000.00	103,216.00	
Professional Services - Other	0.00	7,473.00	16,615.00	35,000.00	20,000.00	
Treasurer's Services	0.00	0.00	16,884.58	24,728.00	0.00	
Total Professional Fees	123,710.38	133,036.89	162,834.68	231,978.00	184,716.00	
General Operating Expenses						
Office Supplies	7,940.86	0.00	3,570.88	6,600.00	6,000.00	
Computer Expense	0.00	408.00	116.13	10,000.00	20,000.00	
Postage	2,984.53	2,400.00	435.21	2,500.00	4,000.00	
Printing	0.00	381.00	129.00	500.00	500.00	
City Newsletter Expense	904.00	904.00	1,064.41	3,000.00	3,000.00	
Legal Publications	606.84	404.76	106.04	1,000.00	1,000.00	
Operating Supplies - Other	0.00	6,942.58	213.12	1,000.00	7,030.00	
Miscellaneous Expense	0.00	0.50	0.00	0.00	0.00	
Total General Operating Expenses	12,436.23	11,440.84	5,634.79	24,600.00	34,000.00	
Utilities						
Building Utilities	27,982.22	30,585.46	9,049.87	31,500.00	31,500.00	
Telephone & Data Connections	4,185.37	4,232.84	2,141.97	4,500.00	4,500.00	
Street Light Utilities	36,835.17	35,492.56	5,488.79	35,000.00	37,000.00	
Traffic Signal Utilities	0.00	13,514.94	12,138.13	15,000.00	0.00	
Buildings & Grounds Maintenance	9,069.12	42,450.77	9,677.18	13,000.00	13,000.00	
Resident Trash Service	134,017.76	133,253.28	79,165.80	136,454.00	138,350.00	
Building Operations & Cleaning	18,983.83	15,094.38	10,636.84	18,500.00	15,500.00	
Total Utilities	231,073.47	274,624.23	128,298.58	253,954.00	242,258.00	
Equipment and Maintenance						
Stone Wall Repairs	0.00	53.12	95.04	1,000.00	0.00	
Street Lights	0.00	2,039.39	0.00	0.00	0.00	
Total Equipment and Maintenance	0.00	2,092.51	95.04	1,000.00	0.00	
Street and Stormwater						
Capital Improvement Expense	0.00	0.00	6,668.75	0.00	264,670.00	
Total Street and Stormwater	0.00	0.00	6,668.75	0.00	264,670.00	
Park and Events						
Business Community Affairs	4,384.50	0.00	0.00	3,500.00	6,750.00	
Outside Agencies	3,731.75	3,832.00	1,500.00	5,000.00	8,000.00	
Total Park and Events	8,116.25	3,832.00	1,500.00	8,500.00	14,750.00	
Miscellaneous						
Contingency	760.00	0.00	0.00	0.00	15,000.00	
Total Miscellaneous	760.00	0.00	0.00	0.00	15,000.00	
Interfund Transfers						
CIP - Transfer	355,000.00	90,000.00	0.00	103,000.00	90,000.00	
Contingency Building Permit Fees	17,287.50	0.00	0.00	0.00	0.00	
Equipment Reserve Transfer	5,000.00	5,000.00	0.00	177,000.00	114,000.00	
Special Highway Fund Transfer	0.00	0.00	0.00	0.00	52,230.00	
TIF - Transfer	25,566.42	0.00	0.00	0.00	25,500.00	
Debt Service Transfer	0.00	15,000.00	0.00	15,000.00	17,142.83	
Total Interfund Transfers	402,853.92	110,000.00	0.00	295,000.00	296,730.00	
Intergovernmental						
Building Permit Reimbursement - WWH	0.00	2,692.50	8,718.50	10,000.00	0.00	
Building Permit Reimbursement - MW	0.00	4,588.00	0.00	10,000.00	0.00	
Total Intergovernmental	0.00	7,280.50	8,718.50	20,000.00	0.00	
	Year Ending	Year Ending	Year To Date	Current Year	Current Year Budget	Next Year Budget
	12/31/2019	12/31/2020	06/29/2021	Ending Forecast	12/31/2021	12/31/2022

Administration

	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/30/2021	Current Year Forecast	Current Year Budget 12/31/2021	Next Year Budget 12/31/2022
	Actual	Actual	Actual	Forecast		
Salary & Benefits						
Salaries - KPERS	201,962.62	201,431.88	98,093.32	200,949.00	200,949.00	209,747.00
Overtime - KPERS	0.00	83.10	239.66	1,500.00	4,389.00	2,000.00
KPERS Contributions	20,716.96	16,173.25	9,921.65	17,825.00	18,214.00	18,667.47
Payroll Taxes	15,104.02	15,056.77	7,400.91	15,000.00	19,505.00	18,877.00
State Unemployment Taxes	0.00	0.00	2,802.27	10,000.00	10,899.00	0.00
Health Insurance	28,454.45	29,699.13	14,962.86	31,700.05	32,606.00	40,190.89
Total Salary & Benefits	266,238.05	262,444.13	133,420.67	276,974.05	286,562.00	289,482.36
Employee Expenses						
Mayor's Discretionary Fund	0.00	646.90	607.15	1,000.00	1,000.00	1,000.00
Staff Activities	0.00	0.00	0.00	500.00	0.00	1,500.00
Training Programs	2,820.75	1,877.48	710.00	1,500.00	1,800.00	5,000.00
Travel Allowance	305.31	1,099.00	0.00	500.00	1,500.00	2,000.00
Dues & Subscriptions	3,033.00	4,845.73	4,103.84	5,000.00	1,800.00	5,000.00
Total Employee Expenses	6,159.06	8,469.11	5,420.99	8,500.00	6,100.00	14,500.00
Professional Fees						
Audit Expenses	0.00	7,175.00	0.00	0.00	0.00	0.00
Insurance & Bonds	0.00	0.00	175.00	200.00	0.00	200.00
Professional Services - Other	0.00	8,376.00	1,235.00	2,000.00	0.00	10,000.00
Total Professional Fees	0.00	15,551.00	1,410.00	2,200.00	0.00	10,200.00
General Operating Expenses						
Office Supplies	1,373.11	2,514.70	759.28	1,500.00	1,000.00	1,500.00
Computer Expense	7,309.88	22,099.50	16,000.27	20,000.00	16,030.00	5,000.00
Postage	0.00	173.25	0.00	0.00	0.00	0.00
Printing	515.00	954.00	43.00	549.85	1,000.00	1,000.00
Legal Publications	0.00	0.00	34.56	34.56	0.00	0.00
Operating Supplies - Other	0.00	0.00	78.86	78.86	0.00	500.00
Total General Operating Expenses	9,197.99	25,741.45	16,915.97	22,163.27	18,030.00	8,000.00
Utilities						
Building Operations & Cleaning	0.00	290.92	0.00	0.00	0.00	0.00
Total Utilities	0.00	290.92	0.00	0.00	0.00	0.00
Park and Events						
Outside Agencies	3,461.09	928.77	40.00	500.00	2,000.00	2,000.00
Total Park and Events	3,461.09	928.77	40.00	500.00	2,000.00	2,000.00
Interfund Transfers						
Equipment Reserve Transfer	0.00	3,000.00	0.00	3,000.00	3,000.00	5,000.00
Total Interfund Transfers	0.00	3,000.00	0.00	3,000.00	3,000.00	5,000.00
	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/29/2021	Current Year Ending Forecast	Current Year Budget 12/31/2021	Next Year Budget 12/31/2022
TOTAL	285,056.19	316,425.38	157,207.63	313,337.32	315,692.00	329,182.36

Public Works

	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/30/2021		Current Year Budget 12/31/2021	Next Year Budget 12/31/2022
	Actual	Actual	Actual	Forecast		
Salary & Benefits						
Salaries - KPERS	251,420.94	257,590.70	126,691.98	253,320.00	251,362.00	275,566.00
Overtime - KPERS	0.00	965.01	5,016.77	10,000.00	10,000.00	15,000.00
KPERS Contributions	25,221.37	28,043.43	12,999.65	29,000.00	23,183.00	24,525.39
Payroll Taxes	18,844.31	19,235.41	9,851.06	20,000.00	23,523.00	24,801.00
Health Insurance	68,409.11	71,732.19	36,929.50	81,168.00	81,168.00	84,820.50
Total Salary & Benefits	363,895.73	377,566.74	191,488.96	393,488.00	389,236.00	424,712.89
Employee Expenses						
Staff Activities	0.00	0.00	0.00	0.00	0.00	1,000.00
Training Programs	540.00	76.98	0.00	500.00	1,200.00	1,200.00
Travel Allowance	511.91	76.65	40.57	500.00	1,200.00	1,200.00
Dues & Subscriptions	1,761.12	194.09	1,723.63	2,000.00	2,000.00	2,000.00
Uniforms & Cleaning	1,493.84	2,413.19	1,093.83	2,000.00	2,000.00	2,000.00
DOT Drug Test Administrative	269.00	390.00	132.00	400.00	500.00	500.00
Total Employee Expenses	4,575.87	3,150.91	2,990.03	5,400.00	6,900.00	7,900.00
Professional Fees						
Engineering/Design Services	5,575.00	5,125.70	5,945.00	13,000.00	13,000.00	15,000.00
Professional Services - Other	0.00	2,300.00	0.00	2,000.00	2,000.00	2,000.00
Total Professional Fees	5,575.00	7,425.70	5,945.00	15,000.00	15,000.00	17,000.00
General Operating Expenses						
Office Supplies	415.04	257.47	367.10	750.00	750.00	750.00
Gas & Oil	9,292.01	7,059.55	5,175.38	10,000.00	10,000.00	10,000.00
Small Tool Expense	2,296.06	3,325.87	903.54	3,000.00	3,000.00	3,000.00
Computer Expense	0.00	3,017.48	298.96	500.00	0.00	500.00
Printing	0.00	0.00	0.00	300.00	300.00	300.00
Operating Supplies - Other	6,162.53	6,004.30	2,502.84	8,000.00	8,000.00	8,000.00
Total General Operating Expenses	18,165.64	19,664.67	9,247.82	22,550.00	22,050.00	22,550.00
Utilities						
Building Utilities	10,543.58	9,915.58	4,769.83	12,000.00	13,000.00	12,000.00
Buildings & Grounds Maintenance	0.00	0.00	948.69	1,000.00	8,500.00	1,000.00
City Facility Trash Service	0.00	449.76	717.50	1,000.00	2,000.00	1,000.00
Total Utilities	10,543.58	10,365.34	6,436.02	14,000.00	23,500.00	14,000.00
Equipment and Maintenance						
Repairs & Maint Buildings	3,717.58	3,217.55	184.50	3,500.00	3,500.00	5,000.00
Repairs & Maint Vehicles	6,814.32	8,480.12	5,214.38	9,000.00	8,000.00	10,000.00
Repairs & Maint Leaf Truck	0.00	1,615.43	0.00	0.00	0.00	0.00
Repairs & Maint Other Equipment	35,000.00	359.80	906.39	1,000.00	0.00	0.00
Repairs & Maint Streets	0.00	7,908.20	0.00	0.00	0.00	7,500.00
Repairs & Maint Other	9,344.67	5,301.22	4,816.40	8,000.00	8,000.00	10,000.00
Sand & Salt	17,156.66	7,942.72	7,952.78	13,021.27	10,000.00	10,000.00
Street Lights	14,956.66	10,194.81	1,329.19	10,000.00	14,500.00	5,000.00
Traffic Signals	0.00	0.00	0.00	0.00	0.00	5,000.00
Street Signs	0.00	0.00	0.00	0.00	0.00	3,500.00
State Highway Maintenance	0.00	10,956.40	0.00	0.00	0.00	0.00
Total Equipment and Maintenance	86,989.89	55,976.25	20,403.64	44,521.27	44,000.00	56,000.00
Interfund Transfers						
CIP - Transfer	0.00	8,000.00	0.00	0.00	0.00	0.00
Equipment Reserve Transfer	0.00	35,000.00	0.00	40,000.00	40,000.00	50,000.00
Total Interfund Transfers	0.00	43,000.00	0.00	40,000.00	40,000.00	50,000.00
	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/29/2021	Current Year Ending Forecast	Current Year Budget 12/31/2021	Next Year Budget 12/31/2022
TOTAL	489,745.71	517,149.61	236,511.47	534,959.27	540,686.00	592,162.89

Police

	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/30/2021	Current Year Ending Forecast	Current Year Budget 12/31/2021	Next Year Budget 12/31/2022
	Actual	Actual	Actual	Forecast		
Fines						
Municipal Court Fines	0.00	(1,178.00)	0.00	0.00	0.00	0.00
Total Fines	0.00	(1,178.00)	0.00	0.00	0.00	0.00
Miscellaneous						
Other Income	0.00	0.00	861.30	861.30	0.00	0.00
Total Miscellaneous	0.00	0.00	861.30	861.30	0.00	0.00
Prior Year Cancelled Encumbrances						
Prior Year Cancelled Encumbrances	0.00	0.00	1,820.16	1,820.16	0.00	0.00
Total Prior Year Cancelled Encumbrances	0.00	0.00	1,820.16	1,820.16	0.00	0.00
Salary & Benefits						
Salaries - KPERS	62,064.62	63,177.04	31,526.14	63,180.00	63,180.00	65,391.00
Overtime - KPERS	0.00	331.77	1,458.00	2,500.00	3,190.00	2,500.00
Salaries - KPF	567,668.59	556,321.36	246,872.00	500,000.00	546,821.00	545,093.00
Overtime- KPF	0.00	12,194.89	13,776.08	65,000.00	64,892.00	65,000.00
KPERS Contributions	6,168.02	6,808.02	3,200.38	7,000.00	5,887.00	5,819.79
KP&F Contributions	104,840.54	99,889.93	44,219.80	99,422.43	118,324.00	125,316.86
Payroll Taxes	48,753.99	48,428.84	22,572.64	45,500.00	56,674.00	54,943.55
Health Insurance	139,894.90	129,949.78	77,525.50	112,215.83	170,812.00	179,010.03
Car Allowance	0.00	2,700.00	2,475.00	5,400.00	5,400.00	5,400.00
401a Match	0.00	0.00	(9,501.04)	(9,501.04)	0.00	0.00
PT Reserve Salary	0.00	0.00	0.00	9,000.00	18,000.00	18,000.00
Total Salary & Benefits	929,390.66	919,801.63	434,124.50	899,717.22	1,053,180.00	1,066,474.23
Employee Expenses						
Staff Activities	0.00	0.00	92.10	0.00	0.00	2,000.00
Training Programs	8,489.05	10,231.43	3,797.83	10,000.00	12,000.00	12,000.00
Travel Allowance	5.10	3.40	10.20	1,500.00	4,000.00	4,000.00
Dues & Subscriptions	963.88	878.83	1,227.16	2,000.00	2,000.00	2,000.00
Uniforms & Cleaning	4,646.07	5,210.74	1,287.63	6,000.00	8,500.00	7,000.00
Total Employee Expenses	14,104.10	16,324.40	6,414.92	19,500.00	26,500.00	27,000.00
Professional Fees						
Prosecutor & Judge Services	22,225.00	20,700.00	11,375.00	23,100.00	24,300.00	23,100.00
School Crossing Guard Services	6,438.43	3,135.96	3,757.28	7,500.00	7,500.00	7,725.00
Mental Health Co-Responder	2,511.65	4,036.42	2,203.76	5,000.00	5,000.00	5,000.00
Animal Control Services	9,700.00	0.00	7,600.00	7,600.00	8,000.00	7,600.00
Municipal Court Costs	9,653.94	9,932.79	6,452.80	13,000.00	16,000.00	13,000.00
Professional Services - Other	0.00	3,770.38	4,352.13	6,000.00	5,000.00	5,000.00
Total Professional Fees	50,529.02	41,575.55	35,740.97	62,200.00	65,800.00	61,425.00
General Operating Expenses						
Gas & Oil	15,220.40	8,801.59	4,651.47	16,000.00	19,000.00	18,000.00
Computer Expense	23,045.26	26,049.29	12,517.40	26,000.00	26,000.00	26,000.00
Printing	2,150.19	924.95	341.06	1,000.00	1,500.00	2,000.00
Operating Supplies - Other	6,999.22	8,817.00	5,732.95	9,000.00	9,000.00	9,000.00
Miscellaneous Expense	2,221.95	2,890.96	1,149.46	3,000.00	3,000.00	3,000.00
Total General Operating Expenses	49,637.02	47,483.79	24,392.34	55,000.00	58,500.00	58,000.00
Utilities						
Telephone & Data Connections	3,345.59	3,365.17	1,277.25	4,000.00	5,000.00	4,500.00
Total Utilities	3,345.59	3,365.17	1,277.25	4,000.00	5,000.00	4,500.00
Equipment and Maintenance						
Repairs & Maint Vehicles	9,393.35	6,644.77	3,678.83	7,000.00	8,000.00	7,000.00
Repairs & Maint Other Equipment	2,421.95	1,988.00	459.50	3,000.00	4,000.00	3,000.00
Repairs & Maint Other	0.00	0.00	375.34	500.00	0.00	0.00
Machinery & Equipment Purchase	0.00	0.00	30.54	3,027.92	5,974.00	0.00
Total Equipment and Maintenance	11,815.30	8,632.77	4,544.21	13,527.92	17,974.00	10,000.00
Park and Events						
Outside Agencies	0.00	0.00	1,045.08	1,000.00	0.00	0.00
Total Park and Events	0.00	0.00	1,045.08	1,000.00	0.00	0.00
Interfund Transfers						
Equipment Reserve Transfer	0.00	66,000.00	0.00	20,000.00	20,000.00	30,000.00
Total Interfund Transfers	0.00	66,000.00	0.00	20,000.00	20,000.00	30,000.00
	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/29/2021	Current Year Ending Forecast	Current Year Budget 12/31/2021	Next Year Budget 12/31/2022
TOTAL	1,058,821.69	1,102,005.31	510,220.73	1,077,626.60	1,246,954.00	1,257,399.23

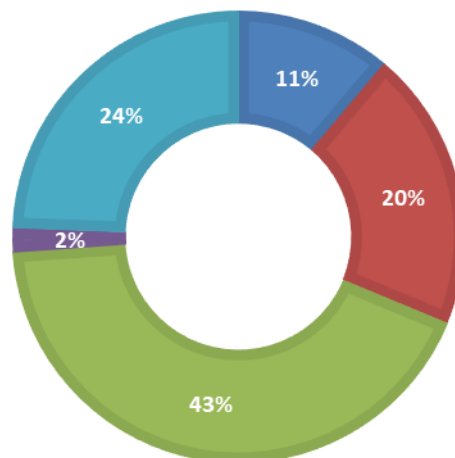
Parks & Recreation

	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/30/2021		Current Year Budget 12/31/2021	Next Year Budget 12/31/2022
	Actual	Actual	Actual	Forecast		
Professional Fees						
Engineering/Design Services	10,000.00	9,885.00	0.00	0.00	10,000.00	0.00
Total Professional Fees	10,000.00	9,885.00	0.00	0.00	10,000.00	0.00
General Operating Expenses						
Operating Supplies - Other	1,069.10	998.15	2,162.85	4,000.00	2,000.00	2,000.00
Total General Operating Expenses	1,069.10	998.15	2,162.85	4,000.00	2,000.00	2,000.00
Utilities						
Building Utilities	16,567.28	8,070.82	967.02	10,000.00	11,000.00	10,000.00
Buildings & Grounds Maintenance	0.00	153.34	0.00	0.00	0.00	0.00
Tree & Easement Care	1,155.36	4,905.08	4,036.78	10,000.00	10,000.00	10,000.00
Landscaping Maintenance	10,266.78	9,286.91	1,731.14	10,000.00	10,000.00	10,000.00
Total Utilities	27,989.42	22,416.15	6,734.94	30,000.00	31,000.00	30,000.00
Equipment and Maintenance						
Repairs & Maint Other Equipment	3,524.22	7,424.93	1,405.21	6,000.00	6,000.00	6,000.00
Repairs & Maint Other	0.00	7,065.40	0.00	0.00	0.00	0.00
Total Equipment and Maintenance	3,524.22	14,490.33	1,405.21	6,000.00	6,000.00	6,000.00
Park and Events						
Oktoberfest	5,745.50	0.00	0.00	6,500.00	6,500.00	6,500.00
Fireworks	1,971.67	0.00	0.00	0.00	2,500.00	2,500.00
Other Events	1,260.57	270.00	491.02	2,000.00	2,500.00	2,500.00
Pool Pass Expenses	175.27	104.74	0.00	0.00	350.00	350.00
Total Park and Events	9,153.01	374.74	491.02	8,500.00	11,850.00	11,850.00

	Year Ending 12/31/2019	Year Ending 12/31/2020	Year To Date 06/29/2021	Current Year Ending Forecast	Current Year Budget 12/31/2021	Next Year Budget 12/31/2022
TOTAL	51,735.75	48,164.37	10,794.02	48,500.00	60,850.00	49,850.00

GENERAL FUND EXPENDITURES BY DEPARTMENT

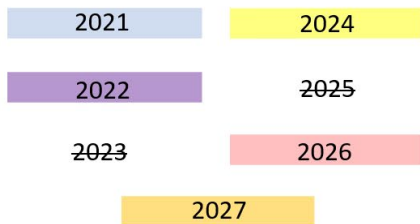
■ Administration ■ Public Works ■ Police ■ Parks & Recreation ■ General Overhead



Capital Improvement Plan

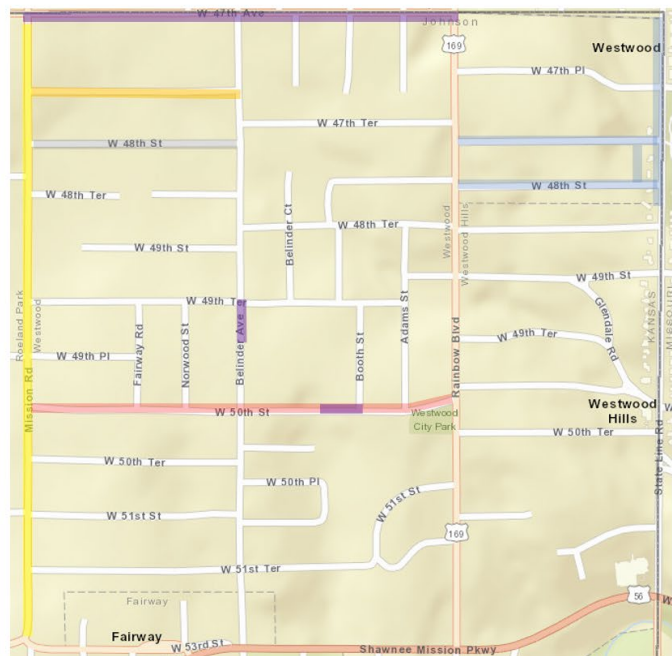
The City's CIP is the program of projects planned for the next five years. It includes improvements to the City's streets, facilities, and studies related to those improvements. This fund receives revenues from a special ½ cent sales tax and interfund transfers.

			Project Cost	2021	2022	2023	2024	2025	2026
Revenues	Cash Carryforward			\$ 850,050	\$ 719,697	\$ 204,534	\$ 338,126	\$ (31,246)	\$ 120,642
Transfers	Special Sales Tax			\$ 281,419	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
	General Fund			\$ 103,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Expensed to Special Highway Fund			\$ 75,000	\$ 100,000	\$ -	\$ 75,000	\$ -	\$ 75,000
	Stormwater Utility Fund			\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)
	Debt Service			\$ 1,134,469	\$ 1,064,697	\$ 449,534	\$ 658,126	\$ 213,754	\$ 440,642
CIP Projects	CIP Annual Budgeted Resources								
		3.0%	Inflation Calculators			3%	6%	9%	12%
W. 48th Street, Rainbow Blvd. to State Line	Total Westwood Cost		\$ 93,558	\$ 93,558.40					
W. 47th Terrace, Rainbow Blvd. to State Line	Total Westwood Cost		\$ 86,485	\$ 86,485					
Alley (Shared w/ WWH)	Total Westwood Cost		\$ 28,929	\$ 28,929					
W. 47th & Rainbow intersection replacement	Total Westwood Cost		\$ 169,709			\$ -	\$ -		
	Construction		\$ 130,545			\$ 138,377.70			
	Design Engineering	12.0%	\$ 15,665			\$ 16,135.36			
	Utilities		\$ -			\$ -			
	Construction Engineering/Inspection	8.0%	\$ 10,444			\$ 11,070.22			
	Contingency	10.0%	\$ 13,055			\$ 13,837.77			
	Total Cost		\$ -			\$ (8,067.68)	\$ (81,642.84)		
	Reimbursement - KDOT (STP)	50.0%	\$ -			\$ (8,067.68)	\$ (81,642.84)		
	Reimbursement - UG	50.0%	\$ -			\$ (8,067.68)	\$ (81,642.84)		
W. 47th Street, Mission Road to Rainbow Blvd	Total Westwood Cost		\$ 2,242,675	\$ 137,751	\$ 380,043				
State Line Road, South City Limits to North City Limits	Total Westwood Cost		\$ 190,679	\$ 63,049					
Mission Road, 53rd Street to 47th Street	Total Westwood Cost		\$ 1,014,000			\$ 96,408	\$ 487,812		
Westwood View Related Improvements	Total Westwood Cost		\$ 95,350	\$ 95,350					
W. 50th Street, Rainbow Boulevard to Mission Road	Total Westwood Cost		\$ 776,347					\$ 78,112	\$ 789,247
W. 47th Ter - Belinder Ave to Mission Rd.	Total Westwood Cost		\$ 645,497						\$ 67,665
	Streets - Sub Total			\$ 409,773	\$ 475,393	\$ 96,408	\$ 487,812	\$ 78,112	\$ 856,912
Street Lights									
W. 47th Street			\$ 187,000	\$ 187,000					
Belinder Ct. and Booth off 47th St.			\$ 44,000.00	\$ 44,000					
Mission Road, 53rd Street to 47th Street			\$ 176,000.00				\$ 186,560		
W. 50th Street, Rainbow Boulevard to Mission Road			\$ 115,500.00						\$ 129,360
W. 47th Ter - Belinder Ave to Mission Rd.			\$ 55,000.00						
Street Lights, Pole Repair and Replacement			\$ 5,000/year	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Streetlights - Sub Total			\$ 5,000	\$ 236,000	\$ 5,000	\$ 191,560	\$ 5,000	\$ 134,360
Stone Wall Repair									
4800 Rainbow Blvd Colonial Building Replacement									
	Construction		\$ 76,352						
	Design Engineering		\$ 7,600						
Miscellaneous Repair and Replacement			\$ 10,000		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Stone Wall Repair - Subtotal				\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Studies									
Pavement Management Study			\$ 13,581	\$ 13,581					\$ 15,211
Facilities Feasibility Study			\$ 75,000	\$ 75,000					\$ 15,211
	Studies - Subtotal			\$ 88,581	\$ -	\$ -	\$ -	\$ -	\$ 15,211
Facilities									
Public Works - Roof Coating, Snow Guards, Replace South Side Building Panels			\$ 50,188	\$ 50,188					
Public Works - Driveway Replacement & Back Lot Replacement/Enlargement			\$ 99,129						\$ 111,024
City Hall - Parking Lot Repair			\$ 25,000						
City Hall - Backup Generator Installation			\$ 84,333						
Public Works & City Hall - Reinvestment				\$ 50,188	\$ -	\$ -	\$ -		\$ 2,548,000
	Facilities Subtotal			\$ 50,188	\$ -	\$ -	\$ -		\$ 2,659,024
	CIP Annual Budgeted Expenditures			\$ 414,773	\$ 860,162	\$ 111,408	\$ 689,372	\$ 93,112	\$ 3,675,507



Capital Improvements Streets, Stormwater, Sidewalks, & Streetlights

Capital Improvement Plan (CIP) Highlights



Equipment Reserve Fund

The City's Equipment Replacement Plan is funded by the Equipment Reserve Fund, whose revenues are wholly from interfund transfers.

		2021	2022	2023	2024	2025	2026
Transfers	Cash Carryforward	\$ 125,319	\$ 160,819	\$ 129,319	\$ 274,319	\$ 88,669	\$ 47,744
	General Fund - Public Works	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ 40,000
	General Fund - Public Safety	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	General Fund - Administration	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	General Fund - General Overhead	\$ 114,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Stormwater Utility Fund	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000		
Resources		\$ 302,319	\$ 315,819	\$ 284,319	\$ 429,319	\$ 173,669	\$ 132,744
Department / Project Description	Inflation Calculator			5%	10%	15%	20%
Public Works							
Replace 2004 Ford F-550 & Equipment	\$ 83,000.00		\$ 83,000				
Replace 2006 Street Sweeper	\$ 240,000.00				\$ 264,000		
Replace 2012 Ford F-350 & Equipment	\$ 58,000.00					\$ 66,700	
Replace 2012 Ford F-550 & Equipment	\$ 83,000.00						\$ 99,600
Airless Paint Sprayer	\$ 5,000.00		\$ 5,000				
Replace 2012 Mower	\$ 8,500.00	\$ 8,500					
PW Sub Total		\$ 8,500	\$ 88,000	\$ -	\$ 264,000	\$ 66,700	\$ 99,600
Public Safety							
Replace 2014 Explorer (Vehicle No. 415)	\$ 37,000.00		\$ 37,000				
Vehicle Equipment	\$ 14,500.00		\$ 14,500				
Replace 2017 Explorer #1 (Vehicle No. 917)	\$ 37,000.00				\$ 40,700		
Vehicle Equipment	\$ 14,500.00				\$ 15,950		
Replace 2017 Explorer #2 (Vehicle No. 117)	\$ 37,000.00					\$ 42,550	
Vehicle Equipment	\$ 14,500.00					\$ 16,675	
Replace 2021 Explorer #3 (Vehicle No. 121)	\$ 37,000.00						
Vehicle Equipment	\$ 14,500.00						
In-car computer replacements (4)	\$ 16,000.00	\$ 16,000					
Safety Vests	\$ 10,000.00			\$ 10,000			
Tasers and Gear (10)	\$ 20,000.00				\$ 20,000		
Vehicle/Body Camera System	\$ 32,500.00		\$ 32,500				
PS Sub Total		\$ 16,000	\$ 84,000	\$ 10,000	\$ 76,650	\$ 59,225	\$ -
City Hall Improvements and Systems / IT							
Website Upgrade			\$ 10,000				
Conference Room Table / Chairs			\$ 4,500				
Community Room & Furniture	\$ 8,000						
Radios per Federal Mandate	\$ 109,000						
CHI/IT Sub Total		\$ 117,000	\$ 14,500	\$ -	\$ -	\$ -	\$ -
Total		\$ 141,500	\$ 186,500	\$ 10,000	\$ 340,650	\$ 125,925	\$ 99,600

Major Asset Purchases

Equipment Replacement Plan Highlights

2022



2023

No major
assets planned
for purchase

2024



2025



2026



Stormwater Utility Fund

The Stormwater Utility Fund receives its revenues entirely from the Stormwater Utility Fee, which is levied as a special assessment on property owners' annual property tax bill. The fee is currently levied at \$1.25/month per 500 sq. ft. of impervious surface area on each property within the City of Westwood.

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. 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.

		2021	2022	2023	2024	2025	2026
	Cash Carryforward	\$ 175,238	\$ 165,722	\$ 71,206	\$ 81,690	\$ 22,174	\$ 102,658
Revenues							
	Stormwater Utility Fee	\$ 135,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 155,000
Transfers							
	CIP	\$ (75,000)	\$ (100,000)	\$ -	\$ (75,000)	\$ -	\$ (75,000)
	Equipment Reserve Fund	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)		
	Debt Service Fund	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)
	Budgeted Resources	\$ 191,722	\$ 97,206	\$ 107,690	\$ 48,174	\$ 128,658	\$ 139,142
Expenditures							
	Stormwater Repairs and Maintenance	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	Leaf Pickup Program Expenses	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Expenditures Total	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Fund Balance		\$ 165,722	\$ 71,206	\$ 81,690	\$ 22,174	\$ 102,658	\$ 113,142

Special Highway Fund

The Special Highway Fund is a state-wide mandated fund that exists to receive the City's portion of the statewide gas tax, which is collected at the state level and distributed to Kansas cities through a formula based on population, this revenue is called Special Highway funds and is restricted for uses related only to streets improvements. The City of Westwood also collects its portion of State Highway Maintenance funds in this Fund for the restricted uses related only to the State Highway that runs through Westwood and which the City maintains: Rainbow Blvd.

		2021	2022	2023	2024	2025	2026
	Cash Carryforward	\$ 56,120	\$ 98,440	\$ 75,460	\$ 82,780	\$ 90,100	\$ 97,420
Revenues							
	State Highway Maintenance	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820
	Special Highway	\$ 37,500	\$ 42,200	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
	Budgeted Resources	\$ 108,440	\$ 155,460	\$ 132,780	\$ 140,100	\$ 147,420	\$ 154,740
Expenditures							
	Street Repairs and Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Rainbow Traffic Study for Possible Road Diet		\$ 30,000				
	Expenditures Total	\$ 10,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fund Balance		\$ 98,440	\$ 115,460	\$ 122,780	\$ 130,100	\$ 137,420	\$ 144,740
Capital Projects		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Ending Fund Balance		\$ 58,440	\$ 75,460	\$ 82,780	\$ 90,100	\$ 97,420	\$ 104,740

Woodside Village TIF / CID Fund

The separate Woodside Village TIF/CID Fund is in place for 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.

		2021	2022	2023	2024	2025	2026
	Cash Carryforward	\$ 275,697	\$ 340,697	\$ 407,647	\$ 476,606	\$ 547,633	\$ 620,791
Revenues							
	Woodside Village Ad Valorem Tax	\$ 340,000	\$ 350,200	\$ 360,706	\$ 371,527	\$ 382,673	\$ 394,153
	Woodside Village 40% Sales Tax	\$ 25,500	\$ 26,265	\$ 27,053	\$ 27,865	\$ 28,700	\$ 29,561
	Woodside Village CID 1	\$ 150,000	\$ 154,500	\$ 159,135	\$ 163,909	\$ 168,826	\$ 173,891
	Woodside Village CID 2	\$ 65,000	\$ 66,950.00	\$ 68,958.50	\$ 71,027.26	\$ 73,158.07	\$ 75,352.81
	Budgeted Resources	\$ 856,197	\$ 938,612	\$ 1,023,500	\$ 1,110,934	\$ 1,200,991	\$ 1,293,750
Expenditures							
	UMB TIF Payment	\$ 340,000	\$ 350,200	\$ 360,706	\$ 371,527	\$ 382,673	\$ 394,153
	UMB 40% Sales Tax Payment	\$ 25,500	\$ 26,265	\$ 27,053	\$ 27,865	\$ 28,700	\$ 29,561
	UMB CID Payment	\$ 150,000	\$ 154,500	\$ 159,135	\$ 163,909	\$ 168,826	\$ 173,891
	Expenditures Total	\$ 515,500	\$ 530,965	\$ 546,894	\$ 563,301	\$ 580,200	\$ 597,606
Fund Balance		\$ 340,697	\$ 407,647	\$ 476,606	\$ 547,633	\$ 620,791	\$ 696,144

Debt Service Fund

This budget fund was initially implemented in 2019 in anticipation of General Obligation (GO) bonds issued in early 2020 for the street and storm water capital improvement projects that were constructed in 2019. This Fund is also used to pay down the lease purchase agreement on 5050 Rainbow Blvd., which the City purchased in 2014. Revenues are comprised of interfund transfers, including a regular budgeted portion of the City's special ½-cent CIP sales tax, as well as by a ½ mill dedicated property tax levy and a matching transfer from the General Fund.

The lease-purchase agreement to finance the purchase of the 5050 Rainbow Blvd. 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. This debt will likely need to be restructured in 2022 by action of the City Council.

		2021	2022	2023	2024	2025	2026
	Cash Carryforward	\$ 125,985	\$ 145,251	\$ 169,517	\$ (124,785)	\$ (87,466)	\$ (49,755)
Revenues							
	Ad Valorem Tax	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389
Transfers							
	General Fund	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	CIP Special Sales Tax	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
	Stormwater Utility Fund	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516
	Budgeted Resources	\$ 374,501	\$ 394,217	\$ 418,946	\$ 125,122	\$ 162,933	\$ 201,150
Expenditures							
	5050 Rainbow Blvd. Lease Purchase Agreement	\$ 12,838	\$ 12,838	\$ 331,419			
	Street and Stormwater GO Bonds (2020A)	\$ 216,413	\$ 211,863	\$ 212,313	\$ 212,588	\$ 212,688	\$ 212,688
	Expenditures Total	\$ 229,250	\$ 224,700	\$ 543,731	\$ 212,588	\$ 212,688	\$ 212,688
Fund Balance		\$ 145,251	\$ 169,517	\$ (124,785)	\$ (87,466)	\$ (49,755)	\$ (11,537)
Option for Consideration							
	Refinance Rainbow for 4 more years with principal paydown			\$ 331,419	\$ 256,419	\$ 181,419	\$ 106,419
				\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)
Adjusted Fund Balance				\$ 131,634	\$ 93,953	\$ 56,664	\$ 19,882