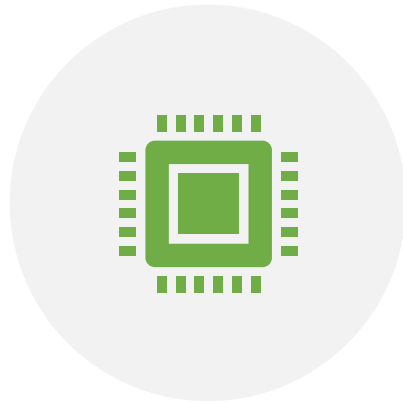


July 13, 2023

FY 2024 Budget: Presentation



Governing Body Guidance From May 11, 2023 Work Session



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



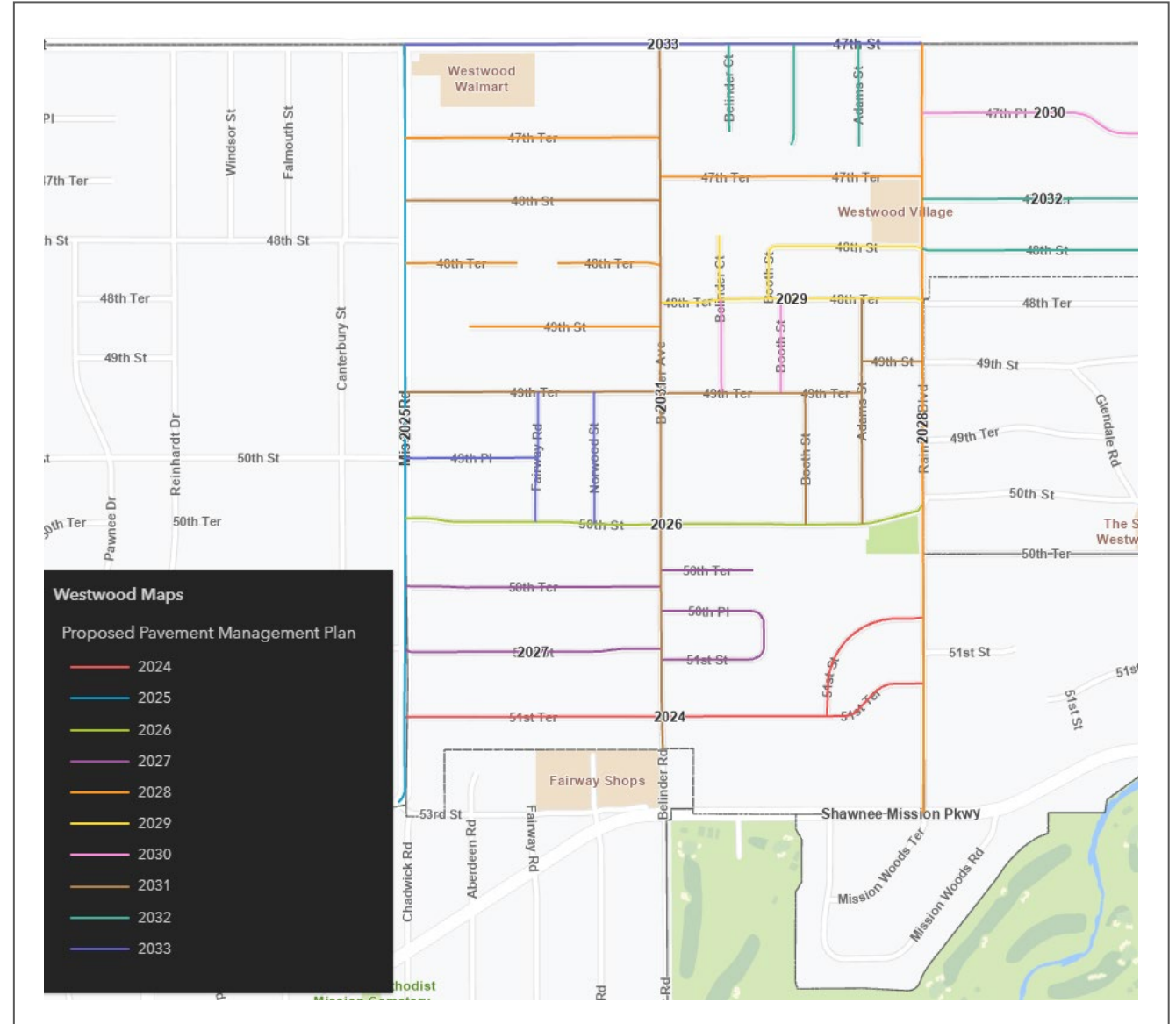
ACCELERATE IMPLEMENTATION OF THE STREETS, SIDEWALK, STORMWATER, AND STREETLIGHTS PROGRAM



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

Pavement Management Plan

- A ten-year program recommended through the PCI is reflected on the map
- Includes street lights where not yet installed and sidewalks where planned
- City staff recommends building Fund balance and aligning projects with anticipated development
 - Project Year 2024 moved to design in 2025 and construction in 2026



Capital Improvement Plan

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

		2023	2024	2025	2026	2027	2028
Revenues	Cash Carryforward	\$ 82,638	\$ 253,638	\$ 505,662	\$ 110,877	\$ (1,644,139)	\$ (2,436,990)
	Special Sales Tax Reimbursement - UG	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000
		\$ 10,000					
Transfers	General Fund	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	Expensed to Special Highway Fund	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Stormwater Utility Fund	\$ -	\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Debt Service	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)
	CIP Annual Budgeted Resources	\$ 327,638	\$ 663,638	\$ 990,662	\$ 595,877	\$ (1,159,139)	\$ (1,951,990)
CIP Projects							
W. 47th & Rainbow intersection replacement	Total Westwood Cost				\$ 25,000		
W. 47th Street, Mission Road to Rainbow Blvd	Total Westwood Cost	\$ 20,000					
W. 47th Place, Rainbow Blvd. to State Line Road	Total Westwood Cost						
Mission Road, 53rd Street to 47th Street	Total Westwood Cost		\$ 67,976	\$ 352,558			
W. 50th Street, Rainbow Boulevard to Mission Road	Total Westwood Cost			\$ 116,808	\$ 887,059		
W 47th Ter - Belinder Ave to Mission Rd. - Rainbow Blvd.	Total Westwood Cost					\$ 127,430	\$ 980,113
W. 48th Terrace, Mission Road to Belinder	Total Westwood Cost					\$ 19,368	\$ 137,975
W. 49th Street, Belinder Avenue west to Deadend						\$ 20,633	\$ 99,270
W. 48th Street, Booth Street to Rainbow Boulevard							XXX
W. 48th Terrace, Belinder Avenue to Rainbow Blvd.							XXX
Belinder Court, W. 48th Terrace north to Deadend							XXX
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac); W. 50th Terrace and 51st St. Mission to Belinder	Total Westwood Cost				\$ 98,518	\$ 979,226	
Rainbow Blvd.						XXX	XXX
W. 51st Terrace Mission to Rainbow Blvd. + 51st St Connecting to Rainbow Blvd.	Total Westwood Cost			\$ 99,480	\$ 640,365		
	Streets - Sub Total	\$ 20,000	\$ 67,976	\$ 568,846	\$ 1,650,942	\$ 1,146,657	\$ 1,217,358
Street Lights	Total						
47th Street - Mission Rd. to Rainbow Blvd.							\$ 57,258
W. 48th Terrace, Mission Road to Belinder							\$ 108,715
49th St. west of Belinder							
Belinder Ct. and Booth off 47th St.	\$ 29,000						
Mission Road, 53rd Street to 47th Street			\$ 295,939				
W. 50th Street, Rainbow Boulevard to Mission Road					\$ 248,401		
W 47th Ter - Mission Rd. to Rainbow Blvd.							\$ 232,194
W. 51st Terrace Mission to Rainbow Blvd.					\$ 308,673		
W. 51st St. Mission to Belinder						\$ 116,194	
Street Lights, Pole Repair and Replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
	Streetlights - Sub Total	\$ 34,000	\$ 5,000	\$ 300,939	\$ 562,074	\$ 121,194	\$ 398,167
Stone Wall Repair							
4800 Rainbow Blvd Colonial Building Replacement							
Miscellaneous Repair and Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Stone Wall Repair - Subtotal	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Studies							
Pavement Management Study					\$ 17,000		
Park Planning Consultant			\$ 75,000				
Facilities Feasibility Study							
	Studies - Subtotal	\$ -	\$ 75,000	\$ -	\$ 17,000	\$ -	\$ -
Facilities							
Public Works - Roof Coating, Snow Guards, Replace South Side Building Panels							
Public Works - Back Lot Replacement/Enlargement							
City Hall - Parking Lot Repair							
Public Works & City Hall - Reinvestment							
	Facilities Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CIP Annual Budgeted Expenditures	\$ 64,000	\$ 157,976	\$ 879,785	\$ 2,240,016	\$ 1,277,851	\$ 1,625,525



Stormwater Utility Fund

- Staff recommends increasing Stormwater Utility Fee beginning in FY 2024
- Increased revenue will help to offset the capital outlay in FY 2024 for the new leaf vacuum and future increased revenue will be directed to the CIP to help offset the costs of new curb, gutter, and sidewalks planned over the next ten years – all priorities expressed by the community and Councilmembers
- The current average Stormwater Utility Fee for each residence is less than \$95/year. Fees of neighboring cities including Fairway, Mission Hills, and Mission are between \$240 and \$340 per residence per year. Staff recommends increasing the Stormwater Utility Fee twice its current value, to an average of less than \$200/year per household.

		2023	2024	2025	2026	2027	2028
	Cash Carryforward	\$ 65,251	\$ 68,642	\$ 114,126	\$ 184,610	\$ 255,094	\$ 325,578
Revenues							
	Stormwater Utility Fee	\$ 122,907	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
	Johnson County Stormwater BMP Reimbursement						
Transfers							
	CIP	\$ -	\$ (25,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
	Equipment Reserve Fund	\$ (50,000)	\$ (100,000)	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)
	Budgeted Resources	\$ 94,642	\$ 140,126	\$ 210,610	\$ 281,094	\$ 351,578	\$ 422,062
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		\$ 68,642	\$ 114,126	\$ 184,610	\$ 255,094	\$ 325,578	\$ 396,062



Special Highway Fund

- Staff recommends budgeting \$50,000 (up from \$40,000 in previous years) of CIP expenditures from this Fund for this and the next five (5) years to help offset the increasing cost of pavement management projects
- State Highway Maintenance revenues coming into this Fund have been expended on planning for improvements to Rainbow Blvd. and are being budgeted in 2027 for designing such improvements; this revenue source is required to only be spent on State highways

		2023	2024	2025	2026	2027	2028
	Cash Carryforward	\$ 105,658	\$ 154,923	\$ 154,143	\$ 153,963	\$ 153,783	\$ 53,603
Revenues							
	State Highway Maintenance	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820
	Special Highway	\$ 45,630	\$ 44,400	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
	Budgeted Resources	\$ 166,108	\$ 214,143	\$ 213,963	\$ 213,783	\$ 213,603	\$ 113,423
Expenditures							
	Street Repairs and Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Rainbow (2023 study; 2027 design)	\$ 1,185				\$ 100,000	
	Expenditures Total	\$ 11,185	\$ 10,000	\$ 10,000	\$ 10,000	\$ 110,000	\$ 10,000
Fund Balance		\$ 154,923	\$ 204,143	\$ 203,963	\$ 203,783	\$ 103,603	\$ 103,423
	Capital Projects		\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Ending Fund Balance		\$ 154,923	\$ 154,143	\$ 153,963	\$ 153,783	\$ 53,603	\$ 53,423



Woodside TIF/CID Fund

- Staff is working with Woodside developer Blair Tanner to leverage accruing CID2 revenues to fund improvements to 47th Place and possibly Rainbow Blvd., depending on how much is available at the time those two projects are designed and bid
- If future TIF districts and projects are created in Westwood, we will likely use this fund and create new account codes to track those revenues and expenditures

		2023	2024	2025	2026	2027	2028
	Cash Carryforward	\$ 457,313	\$ 586,863	\$ 681,211	\$ 778,389	\$ 878,483	\$ 981,580
Revenues							
	Woodside Village Ad Valorem Tax	\$ 112,360	\$ 400,000	\$ 412,000	\$ 424,360	\$ 437,091	\$ 450,204
	Woodside Village CID 1	\$ 217,050	\$ 223,562	\$ 230,268	\$ 237,176	\$ 244,292	\$ 251,620
	Woodside Village CID 2	\$ 91,600.00	\$ 94,348.00	\$ 97,178.44	\$ 100,093.79	\$ 103,096.61	\$ 106,189.51
	Budgeted Resources	\$ 878,323	\$ 1,304,772	\$ 1,420,658	\$ 1,540,019	\$ 1,662,962	\$ 1,789,593
Expenditures							
	UMB TIF Payment	\$ 74,410	\$ 400,000	\$ 412,000	\$ 424,360	\$ 437,091	\$ 450,204
	UMB CID Payment	\$ 217,050	\$ 223,562	\$ 230,268	\$ 237,176	\$ 244,292	\$ 251,620
	Expenditures Total	\$ 291,460	\$ 623,562	\$ 642,268	\$ 661,536	\$ 681,382	\$ 701,824
Fund Balance		\$ 586,863	\$ 681,211	\$ 778,389	\$ 878,483	\$ 981,580	\$ 1,087,769



Debt Service Fund

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

		2023	2024	2025	2026	2027	2028
	Cash Carryforward	\$ 169,160	\$ 143,455	\$ 168,923	\$ 195,455	\$ (42,114)	\$ 6,426
Revenues							
	Ad Valorem Tax	\$ 18,830	\$ 19,395	\$ 19,977	\$ 20,576	\$ 21,193	\$ 21,829
Transfers							
	General Fund	\$ 18,830	\$ 19,395	\$ 19,977	\$ 20,576	\$ 21,193	\$ 21,829
	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	\$ 425,336	\$ 400,761	\$ 427,393	\$ 455,123	\$ 218,788	\$ 268,600
Expenditures							
	5050 Rainbow Blvd. Lease Purchase Agreement	\$ 69,569	\$ 19,250	\$ 19,250	\$ 284,625	\$ -	\$ -
	Street and Stormwater GO Bonds (2020A)	\$ 212,313	\$ 212,588	\$ 212,688	\$ 212,613	\$ 212,363	\$ 211,938
	Expenditures Total	\$ 281,881	\$ 231,838	\$ 231,938	\$ 497,238	\$ 212,363	\$ 211,938
Fund Balance		\$ 143,455	\$ 168,923	\$ 195,455	\$ (42,114)	\$ 6,426	\$ 56,663



Equipment Reserve Fund

- Funds Equipment Replacement Plan
- Cost of new leaf vacuum budgeted in FY 2024 will not be offset with grant sought by staff; staff recommends increasing transfers from General Fund to offset gap

		2023	2024	2025	2026	2027	2028
Cash Carryforward		\$ 273,542	\$ 408,542	\$ 92,128	\$ 58,028	\$ 88,478	\$ 130,028
Sale of Assets							
Grants							
Transfers							
General Fund - Public Works	\$ 50,000	\$ 200,000	\$ 75,000	\$ 75,000	\$ 60,000	\$ 60,000	
General Fund - Public Safety	\$ 30,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
General Fund - Administration	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
General Fund - General Overhead	\$ 10,000	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Stormwater Utility Fund	\$ 50,000	\$ 100,000					
Resources		\$ 418,542	\$ 833,542	\$ 257,128	\$ 223,028	\$ 238,478	\$ 280,028
Department / Project Description							
Inflation Calculator			5%	10%	15%	20%	25%
Public Works							
Replace 2004 Ford F-550 & Equipment	\$ 83,000.00						
Replace 2004 Street Sweeper	\$ 240,000.00						
Purchase Leaf Vacuum	\$ 271,223.00		\$ 300,000				
Pull-behind Water Wagon	\$ 16,600		\$ 16,582				
Replace 2012 Ford F-350	\$ 58,000.00			\$ 63,800			
Replace 2012 Ford F-550 & Equipment	\$ 102,000.00				\$ 117,300		
Replace 2014 Explorer	\$ 37,000.00						
Airless Paint Sprayer	\$ 5,000.00						
Replace 1996 Wood Chipper							
Replace 1996 Super Duty Bucket Truck							
Replace 1996 Tandem Axel Trailer							
Replace Box Trailer							
Replace 2012 Skid Steer							
Replace Scaq							
Replace 60" Wright Standing Mower							
Replace 52" Wright Standing Mower	\$ 8,500.00						
PW Sub Total		\$ -	\$ 316,582	\$ 63,800	\$ 117,300	\$ -	\$ -
Public Safety							
Replace 2017 Explorer #1 (Vehicle No. 917)	\$ 37,000.00						
Vehicle Equipment	\$ 14,500.00						
Replace 2017 Explorer #1 (Vehicle No. 917)	\$ 50,000.00		\$ 52,500				
Vehicle Equipment	\$ 15,000.00		\$ 15,750				
Replace 2017 Explorer #2 (Vehicle No. 117)	\$ 50,000.00			\$ 55,000			
Vehicle Equipment	\$ 15,000.00			\$ 16,500			
Replace 2021 Explorer #3 (Vehicle No. 121)	\$ 50,000.00					\$ 60,000.00	
Vehicle Equipment	\$ 15,000.00					\$ 18,000.00	
Replace 2022 Explorer #4 (Vehicle No. 222)	\$ 50,000.00						
Vehicle Equipment	\$ 15,000.00						
In-car computer replacements (4)	\$ 15,000.00				\$ 17,250		
Safety Vests	\$ 10,000.00	\$ 10,000					
Tasers and Gear (10)	\$ 20,000.00		\$ 20,000				
Vehicle/Body Camera System	\$ 32,500.00		\$ 20,000				
PS Sub Total		\$ 10,000	\$ 424,832	\$ 135,300	\$ 17,250	\$ 78,000	\$ -
City Hall Improvements and Systems / IT							
Website Upgrade							
Conference Room Table / Chairs							
Community Room & Furniture							
Radios per Federal Mandate							
CH/IT Sub Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 10,000	\$ 741,414	\$ 199,100	\$ 251,850	\$ 78,000	\$ -



Three-Year Full Fund Projections

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

		General	CIP	Equipment Reserve	Stormwater	Special Highway	Woodside TIF	Debt Service
2023	Beginning Cash	\$ 1,419,150	\$ 82,638	\$ 273,542	\$ 65,251	\$ 105,657	\$ 457,312	\$ 169,160
	Forecasted Revenues	\$ 3,158,984	\$ 310,000	\$ -	\$ 122,907	\$ 60,450	\$ 421,010	\$ 18,830
	Forecasted Expenditures	\$ (2,862,565)	\$ (64,000)	\$ (10,000)	\$ (26,000)	\$ (11,185)	\$ (291,460)	\$ (281,881)
		\$ (18,830)						\$ 18,830
		\$ (95,000)		\$ 95,000				
	Transfers			\$ 50,000	\$ (50,000)			
			\$ (175,000)					\$ 175,000
		\$ (100,000)	\$ 100,000					
	Fund Balance	\$ 1,501,739	\$ 253,638	\$ 408,542	\$ 68,642	\$ 154,922	\$ 586,862	\$ 143,455
	Fund Reserve Target	48%	\$ 19,200.00			\$ 3,900.00	N/A	N/A
2024	Forecasted Beginning Cash	\$ 1,501,739	\$ 253,638	\$ 408,542	\$ 68,642	\$ 154,922	\$ 586,862	\$ 143,455
	Estimated Revenues	\$ 3,232,999	\$ 310,000	\$ -	\$ 240,000	\$ 59,220	\$ 717,910	\$ 19,395
	Estimated Expenditures	\$ (3,021,916)	\$ (157,976)	\$ (741,414)	\$ (26,000)	\$ (10,000)	\$ (623,562)	\$ (231,838)
		\$ (19,395)						\$ 19,395
		\$ (325,000)		\$ 325,000				
	Transfers		\$ 50,000	\$ 100,000	\$ (100,000)	\$ (50,000)		
			\$ (175,000)					\$ 175,000
		\$ (200,000)	\$ 200,000					
			\$ 25,000		\$ (25,000)			
	Fund Balance	\$ 1,168,427	\$ 505,662	\$ 92,128	\$ 114,126	\$ 154,142	\$ 681,210	\$ 168,923
Fund Reserve Target	36%	\$ 47,392.80			\$ 3,900.00	N/A	N/A	N/A
2025	Forecasted Beginning Cash	\$ 1,168,427	\$ 505,662	\$ 92,128	\$ 114,126	\$ 154,142	\$ 681,210	\$ 168,923
	Estimated Revenues	\$ 3,297,659	\$ 310,000	\$ -	\$ 240,000	\$ 59,820	\$ 739,447	\$ 19,977
	Estimated Expenditures	\$ (3,067,245)	\$ (879,785)	\$ (199,100)	\$ (26,000)	\$ (10,000)	\$ (642,268)	\$ (231,938)
		\$ (19,977)						\$ 19,977
		\$ (165,000)		\$ 165,000				
	Transfers		\$ 50,000			\$ (50,000)		
			\$ (175,000)					\$ 175,000
		\$ (200,000)	\$ 200,000					
			\$ 100,000		\$ (100,000)			
	Fund Balance	\$ 1,013,864	\$ 110,877	\$ 58,028	\$ 184,610	\$ 153,962	\$ 778,389	\$ 195,455
Fund Reserve Target	31%	\$ 263,935.58			\$ 3,900.00	N/A	N/A	N/A
2026	Forecasted Beginning Cash	\$ 1,013,864	\$ 110,877	\$ 58,028	\$ 184,610	\$ 153,962	\$ 778,389	\$ 195,455
	Estimated Revenues	\$ 3,363,612	\$ 310,000	\$ -	\$ 240,000	\$ 59,820	\$ 761,630	\$ 20,576
	Estimated Expenditures	\$ (3,113,254)	\$ (2,240,016)	\$ (134,550)	\$ (26,000)	\$ (10,000)	\$ (661,536)	\$ (497,238)
		\$ (20,576)						\$ 20,576
		\$ (165,000)		\$ 165,000				
	Transfers		\$ 50,000			\$ (50,000)		
			\$ (175,000)					\$ 175,000
		\$ (200,000)	\$ 200,000					
			\$ 75,000		\$ (75,000)			
			\$ 100,000		\$ (100,000)			
Fund Balance	\$ 878,647	\$ (1,569,139)	\$ 88,478	\$ 180,094	\$ 153,782	\$ 878,483	\$ (42,114)	
Fund Reserve Target	26%	\$ 672,004.84			\$ 3,900.00	N/A	N/A	N/A



City of Westwood, Kansas
 BUDGET - Prior Yrs Act, Current Act, Next Yr Budget (Operating Report)
 As of June 30, 2023
 As of Date:
 Fund:

General Fund - Revenues

- Staff anticipates higher budget revenue in 2024 with potential development
- Additional tax and fee revenue anticipated with property value growth
- Intergovernmental fees anticipated to stay flat

Taxes	
4010 - Ad Valorem Tax	
4020 - City Sales & Use Tax	
4040 - County Sales & Use Tax	
4050 - Liquor Grs Rec Tax	
4060 - Motor Vehicle Tax	
4070 - Special Assessments	
Total Taxes	
Fees and Licenses	
4110 - Woodside Rent	
4120 - Utility Franchise Fees	
4130 - Community Room Fees	
4140 - Animal Tag Fee	
4150 - Pool Fees	
4160 - Occupational License	
Total Fees and Licenses	
Building Permits	
4210 - Building Permit Fee - WW	
4220 - Building Permit Fee - WWH	
4230 - Building Permit Fee - MW	
Total Building Permits	
Intergovernmental	
4310 - Police Services WWH	
4320 - Police Services MW	
4330 - Police Services - Crossing Guard	
4340 - Police Services - Other Revenue	
4350 - City Hall Use - WWH	
4355 - City Hall Use - MW	
4360 - Public Work Services - MW WH	
4365 - Codes Services - MW WH	
4370 - City Clerk Services - MW	
Total Intergovernmental	
Fines	
4510 - Municipal Court Fines	
Total Fines	
Grants and Donations	
4640 - Federal Grants	
Total Grants and Donations	
Miscellaneous	
4710 - Interest Earnings	
4720 - Other Income	
4730 - Sale of Extra Trash Stickers	
Total Miscellaneous	

Year Ending 12/31/2021	Year Ending 12/31/2022	Year To Date 06/30/2023	Year Ending 12/31/2023	Current Year Budget 12/31/2023	Next Year 2024
Actual	Actual	Actual	Forecast	Adopted	Proposed
635,963.39	654,633.80	768,205.35	782,000.00	775,000.00	800,000.00
597,476.36	678,565.00	343,709.55	690,000.00	695,250.00	695,250.00
314,649.90	361,290.35	190,536.39	380,000.00	360,500.00	361,500.00
70,045.72	89,504.82	38,030.84	75,000.00	75,000.00	79,000.00
59,866.93	23,870.38	27,786.15	63,884.00	63,884.00	58,457.00
139,840.96	138,007.18	83,259.13	144,272.00	144,272.00	146,242.00
1,817,843.26	1,945,871.53	1,451,527.41	2,135,156.00	2,113,906.00	2,140,449.00
240,000.00	240,000.00	120,000.00	240,000.00	240,000.00	240,000.00
190,393.58	200,917.15	103,444.55	200,000.00	175,000.00	200,000.00
790.00	3,526.25	2,331.25	4,706.80	5,000.00	5,000.00
183.00	120.00	75.00	170.82	200.00	200.00
12,185.00	9,926.00	16,155.45	17,000.00	17,000.00	17,000.00
9,315.06	19,372.85	7,916.25	10,000.00	10,000.00	10,000.00
452,866.64	473,862.25	249,922.50	471,877.62	447,200.00	472,200.00
140,597.87	69,495.87	19,934.95	50,000.00	50,000.00	150,000.00
7,235.50	912.00	3,194.50	8,235.60	10,000.00	5,000.00
6,429.00	3,470.50	1,699.50	6,587.60	10,000.00	5,000.00
154,262.37	73,878.37	24,828.95	64,823.20	70,000.00	160,000.00
154,860.04	162,333.58	81,500.04	163,000.00	163,000.00	163,000.00
125,000.04	125,000.04	62,500.01	125,000.00	125,000.00	125,000.00
3,213.54	3,936.11	2,416.59	6,000.00	4,285.00	6,500.00
3,278.48	1,699.95	0.00	0.00	0.00	0.00
1,050.00	1,749.80	1,050.00	2,100.00	2,100.00	2,100.00
350.00	1,400.00	1,050.00	2,100.00	2,100.00	2,100.00
16,017.95	14,261.35	4,689.02	14,771.21	20,000.00	20,000.00
1,997.50	1,010.00	390.50	1,000.00	2,000.00	1,000.00
4,950.00	5,400.00	2,700.00	5,400.00	5,400.00	5,400.00
310,717.55	316,790.83	156,296.16	319,371.21	323,885.00	325,100.00
100,352.75	66,801.25	43,382.00	90,000.00	90,000.00	80,000.00
100,352.75	66,801.25	32,199.00	77,568.86	90,000.00	80,000.00
125,215.81	125,215.81	0.00	0.00	0.00	0.00
125,215.81	125,215.81	0.00	0.00	0.00	0.00
1,482.45	3,654.12	19,683.58	40,000.00	1,500.00	50,000.00
28,353.68	6,481.19	46,605.63	50,000.00	2,500.00	5,000.00
703.75	195.00	67.50	187.28	250.00	250.00
30,539.88	10,330.31	66,356.71	90,187.28	4,250.00	55,250.00
TOTAL 2,991,798.26	3,012,750.35	1,981,130.73	3,158,984.17	3,049,241.00	3,232,999.00



General Fund – General Overhead

- Electric utility rates increasing in FY 2024
- Professional fees anticipated to increase to cover IT services, Governing Body retreat, and possible other consulting services
- Some professional fees and attorney fees increasing but will be offset by revenue from developers under professional services agreement

	Year Ending 12/31/2021	Year Ending 12/31/2022	Year To Dat 06/30/2023	Year Ending 12/31/2023	Current Year Budget 12/31/2023	Next Year 2024
	Actual	Actual	Actual	Forecast	Adopted	Proposed
Salary & Benefits						
5040 - Payroll Taxes	1,790.39	1,566.94	746.00	2,006.27	2,500.00	2,000.00
5055 - 401a Match	10,550.00	8,550.00	6,572.00	16,000.00	12,550.00	16,000.00
5056 - AFLAC Expense	(2,233.05)	2,382.33	4,252.66	6,500.00	0.00	4,540.68
5060 - Salaries - No Retirement	23,400.00	23,400.00	9,750.00	23,400.00	23,400.00	23,400.00
Total Salary & Benefits	33,507.34	35,899.27	21,320.66	47,906.27	38,450.00	45,940.68
Employee Expenses						
5105 - Staff Activities	1,555.00	1,875.59	137.25	2,000.00	1,000.00	2,000.00
5110 - Training Programs	556.00	2,633.41	0.00	3,000.00	3,000.00	3,000.00
5120 - Travel Allowance	(5.10)	0.00	0.00	1,000.00	1,000.00	1,000.00
5130 - Dues & Subscriptions	3,067.70	1,372.00	2,145.67	3,000.00	3,000.00	3,000.00
Total Employee Expenses	5,173.60	5,881.00	2,282.92	9,000.00	8,000.00	9,000.00
Professional Fees						
5240 - Municipal Court Costs	7,499.30	5,487.50	0.00	0.00	0.00	0.00
5250 - Legal Services	43,361.50	35,534.50	17,136.50	70,000.00	35,000.00	50,000.00
5260 - Audit Expenses	0.00	0.00	0.00	7,250.00	7,250.00	7,250.00
5270 - Payroll Services	3,973.57	4,371.47	2,612.51	5,000.00	5,000.00	5,000.00
5280 - Insurance & Bonds	104,933.00	114,803.60	130,871.00	135,000.00	145,000.00	140,000.00
5295 - Professional Services - Other	40,632.33	10,205.00	100.00	47,572.50	30,000.00	40,000.00
5296 - Treasurer's Services	31,087.40	16,293.84	8,252.25	18,000.00	18,000.00	18,000.00
Total Professional Fees	231,487.10	186,695.91	158,972.26	282,822.50	240,250.00	260,250.00
General Operating Expenses						
5310 - Office Supplies	6,927.24	5,392.48	4,206.54	6,000.00	6,000.00	6,000.00
5340 - Computer Expense	3,271.07	6,684.84	7,465.13	15,000.00	5,000.00	15,000.00
5345 - Postage	1,275.19	1,384.95	432.94	1,441.16	2,000.00	2,000.00
5350 - Printing	3,251.13	306.34	0.00	252.05	500.00	500.00
5355 - City Newsletter Expense	1,064.41	3,447.28	1,022.46	5,000.00	5,000.00	5,000.00
5360 - Legal Publications	482.44	976.39	33.17	500.00	500.00	500.00
5370 - Operating Supplies - Other	639.36	138.05	319.71	823.82	1,000.00	1,000.00
5395 - Miscellaneous Expense	1,855.92	(161.88)	0.00	0.00	0.00	0.00
Total General Operating Expenses	18,766.76	18,168.45	13,479.95	29,017.03	20,000.00	30,000.00
Utilities						
5410 - Building Utilities	30,339.28	32,443.64	6,057.73	21,937.18	31,500.00	45,000.00
5415 - Telephone & Data Connections	4,651.32	4,304.88	1,796.76	4,065.25	4,500.00	4,500.00
5420 - Street Light Utilities	13,401.88	14,157.56	5,640.46	13,202.10	15,000.00	20,000.00
5430 - Traffic Signal Utilities	31,031.58	32,233.60	13,635.09	31,278.93	35,000.00	40,000.00
5440 - Buildings & Grounds Maintenance	13,442.16	3,715.05	1,637.34	8,190.76	13,000.00	13,000.00
5450 - Resident Trash Service	147,241.80	138,567.60	70,491.60	140,235.16	138,350.00	144,795.60
5480 - Building Operations & Cleaning	19,201.39	14,784.09	8,763.20	22,000.00	15,500.00	20,000.00
Total Utilities	259,309.41	240,206.42	108,022.18	240,909.38	252,850.00	287,295.60
Equipment and Maintenance						
5545 - Stone Wall Repairs	451.11	0.00	0.00	0.00	0.00	0.00
Total Equipment and Maintenance	451.11	0.00	0.00	0.00	0.00	0.00
Street and Stormwater						
5655 - Leaf Pickup Expenses	3,734.27	0.00	0.00	0.00	0.00	0.00
Total Street and Stormwater	3,734.27	0.00	0.00	0.00	0.00	0.00
Park and Events						
5710 - Business Community Affairs	2,329.14	1,673.22	39.24	3,441.98	6,750.00	6,750.00
5720 - Outside Agencies	3,264.26	7,522.89	5,827.00	8,000.00	8,000.00	8,000.00
Total Park and Events	5,593.40	9,196.11	5,866.24	11,441.98	14,750.00	14,750.00
Miscellaneous						
5810 - Contingency	0.00	14,951.75	0.00	0.00	0.00	0.00
5832 - WV TIF 40% Sales Tax	0.00	0.00	26,038.73	26,038.73	30,000.00	30,000.00
Total Miscellaneous	0.00	14,951.75	26,038.73	26,038.73	30,000.00	30,000.00
Interfund Transfers						
5910 - CIP - Transfer	90,000.00	100,000.00	0.00	100,000.00	100,000.00	200,000.00
5920 - Equipment Reserve Transfer	114,000.00	10,000.00	0.00	10,000.00	10,000.00	50,000.00
5960 - Debt Service Transfer	15,000.00	15,000.00	0.00	18,830.00	18,830.00	18,830.00
Total Interfund Transfers	219,000.00	125,000.00	0.00	128,830.00	128,830.00	268,830.00
Intergovernmental						
6010 - Building Permit Reimbursement - WWH	14,145.00	0.00	5,394.50	10,435.60	10,000.00	10,000.00
6020 - Building Permit Reimbursement - MW	12,974.30	0.00	13,039.50	18,080.60	10,000.00	10,000.00
Total Intergovernmental	27,119.30	0.00	18,434.00	28,516.20	20,000.00	20,000.00

TOTAL 804,142.29 635,998.91 354,416.94 804,482.09 753,130.00 966,066.28



City of Westwood, Kansas
 As of June 30, 2023
 Department: Administrative

General Fund – Administration

- Court Administrator moved to Admin Dept. in 2023 and future years
- Court costs moved to Admin Dept. from Police Dept. in 2023 and future years

Salary & Benefits
 5010 - Salaries - KPERs
 5015 - Overtime - KPERs
 5030 - KPERs Contributions
 5040 - Payroll Taxes
 5041 - State Unemployment Taxes
 5045 - Health Insurance
 5050 - Car Allowance
 Total Salary & Benefits
 Employee Expenses
 5100 - Mayor's Discretionary Fund
 5105 - Staff Activities
 5110 - Training Programs
 5120 - Travel Allowance
 5130 - Dues & Subscriptions
 Total Employee Expenses
 Professional Fees
 5210 - Prosecutor & Judge Services
 5240 - Municipal Court Costs
 5280 - Insurance & Bonds
 5295 - Professional Services - Other
 Total Professional Fees
 General Operating Expenses
 5310 - Office Supplies
 5340 - Computer Expense
 5350 - Printing
 5360 - Legal Publications
 5370 - Operating Supplies - Other
 5395 - Miscellaneous Expense
 Total General Operating Expenses
 Park and Events
 5720 - Outside Agencies
 Total Park and Events
 Interfund Transfers
 5920 - Equipment Reserve Transfer
 Total Interfund Transfers

	Year Ending 12/31/2021	Year Ending 12/31/2022	Year To Dat 06/30/2023	Year Ending 12/31/2023	Current Year Budget 12/31/2023	Next Year 2024
	Actual	Actual	Actual	Forecast	Adopted	Proposed
Salary & Benefits						
5010 - Salaries - KPERs	197,332.74	226,366.54	166,204.07	326,000.00	320,853.00	342000
5015 - Overtime - KPERs	913.56	2,744.93	3,074.38	4,000.00	4,000.00	5000
5030 - KPERs Contributions	19,114.84	21,972.35	16,135.20	32,000.00	32,000.00	35000
5040 - Payroll Taxes	14,918.56	17,059.65	9,919.57	30,000.00	30,000.00	30100
5041 - State Unemployment Taxes	3,252.75	3,710.33	2,144.42	3,500.00	3,500.00	3500
5045 - Health Insurance	29,024.64	44,611.32	27,576.45	59,197.80	61,800.00	60000
5050 - Car Allowance	0.00	0.00	1,350.00	4,500.00	4,500.00	4500
Total Salary & Benefits	264,557.09	316,465.12	226,404.09	459,197.80	456,653.00	480,100.00
Employee Expenses						
5100 - Mayor's Discretionary Fund	607.15	101.64	250.00	1,000.00	1,000.00	1,000.00
5105 - Staff Activities	81.64	1,275.64	564.61	1,320.77	1,500.00	1,500.00
5110 - Training Programs	2,120.32	1,574.08	646.48	3,167.03	5,000.00	5,000.00
5120 - Travel Allowance	374.98	896.25	304.35	1,312.57	2,000.00	2,000.00
5130 - Dues & Subscriptions	4,987.48	1,697.00	1,118.00	3,638.55	5,000.00	5,000.00
Total Employee Expenses	8,171.57	5,544.61	2,883.44	10,438.92	14,500.00	14,500.00
Professional Fees						
5210 - Prosecutor & Judge Services	0.00	0.00	9,625.00	23,000.00	23,000.00	23,000.00
5240 - Municipal Court Costs	0.00	0.00	8,226.74	18,030.43	20,000.00	20,000.00
5280 - Insurance & Bonds	225.00	350.00	0.00	0.00	0.00	0.00
5295 - Professional Services - Other	1,235.00	0.00	0.00	2,520.55	5,000.00	5,000.00
Total Professional Fees	1,460.00	350.00	17,851.74	43,550.98	48,000.00	48,000.00
General Operating Expenses						
5310 - Office Supplies	1,144.01	862.16	116.98	873.14	1,500.00	1,500.00
5340 - Computer Expense	17,477.34	0.00	0.00	0.00	0.00	0.00
5350 - Printing	43.00	127.00	439.00	691.05	500.00	500.00
5360 - Legal Publications	34.56	0.00	0.00	0.00	0.00	0.00
5370 - Operating Supplies - Other	78.86	592.90	95.04	347.09	500.00	500.00
5395 - Miscellaneous Expense	0.00	15.83	430.00	430.00	0.00	0.00
Total General Operating Expenses	18,777.77	1,597.89	1,081.02	2,341.28	2,500.00	2,500.00
Park and Events						
5720 - Outside Agencies	221.26	501.85	0.00	0.00	0.00	0
Total Park and Events	221.26	501.85	0.00	0.00	0.00	0.00
Interfund Transfers						
5920 - Equipment Reserve Transfer	3,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Total Interfund Transfers	3,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
TOTAL	296,187.69	329,459.47	248,220.29	520,528.98	526,653.00	550,100.00



General Fund – Public Works

- Electric utility rates increasing in 2024 and future years
- Staff is investigating adding a part-time employee in 2024 or 2025 to help cover cross-training with Admin of Maintenance Worker

Salary & Benefits
5010 - Salaries - KPERS
5015 - Overtime - KPERS
5030 - KPERS Contributions
5040 - Payroll Taxes
5045 - Health Insurance
Total Salary & Benefits
Employee Expenses
5105 - Staff Activities
5110 - Training Programs
5120 - Travel Allowance
5130 - Dues & Subscriptions
5140 - Uniforms & Cleaning
5150 - DOT Drug Test Administrative
Total Employee Expenses
Professional Fees
5290 - Engineering/Design Services
5295 - Professional Services - Other
Total Professional Fees
General Operating Expenses
5310 - Office Supplies
5320 - Gas & Oil
5330 - Small Tool Expense
5340 - Computer Expense
5350 - Printing
5370 - Operating Supplies - Other
5395 - Miscellaneous Expense
Total General Operating Expenses
Utilities
5410 - Building Utilities
5415 - Telephone & Data Connections
5440 - Buildings & Grounds Maintenance
5445 - City Facility Trash Service
Total Utilities
Equipment and Maintenance
5510 - Repairs & Maint Buildings
5515 - Repairs & Maint Vehicles
5525 - Repairs & Maint Other Equipment
5530 - Repairs & Maint Streets
5535 - Repairs & Maint Other
5550 - Sand & Salt
5570 - Machinery & Equipment Purchase
5575 - Street Lights
5576 - Traffic Signals
5577 - Street Signs
Total Equipment and Maintenance
Interfund Transfers
5910 - CIP - Transfer
5920 - Equipment Reserve Transfer
Total Interfund Transfers

Year Ending	Year Ending	Year To Date	Year Ending	Current Year Budget	Next Year	
12/31/2021	12/31/2022	06/30/2023	12/31/2023	12/31/2023	2024	
Actual	Actual	Actual	Forecast	Adopted	Proposed	
253,045.19	295,806.99	159,348.50	305,000.00	296,117.00	315,000.00	
6,795.91	8,351.92	2,263.04	10,000.00	15,000.00	15,000.00	
24,364.98	27,764.84	15,240.02	30,000.00	30,000.00	30,000.00	
19,459.86	22,591.13	11,753.41	30,000.00	30,000.00	30,000.00	
72,302.83	48,027.08	19,955.11	41,335.00	67,000.00	42,000.00	
375,968.77	402,541.96	208,560.08	416,335.00	438,117.00	432,000.00	
19.00	212.97	82.50	586.61	1,000.00	1,000.00	
(13.00)	225.00	485.98	1,090.91	1,200.00	1,200.00	
88.64	1,125.56	359.24	964.17	1,200.00	1,200.00	
2,034.72	2,045.25	1,686.95	2,695.17	2,000.00	2,000.00	
1,581.24	1,931.73	181.02	1,189.24	2,000.00	2,000.00	
231.00	292.80	121.00	373.05	500.00	500.00	
3,941.60	5,833.31	2,916.69	6,899.15	7,900.00	7,900.00	
9,845.00	0.00	0.00	7,561.64	15,000.00	15,000.00	
700.42	3,535.00	775.00	1,783.22	2,000.00	2,000.00	
10,545.42	3,535.00	775.00	9,344.86	17,000.00	17,000.00	
554.23	474.56	13.65	391.73	750.00	750.00	
10,115.00	12,941.37	5,945.29	13,506.93	15,000.00	15,000.00	
4,662.62	4,445.89	1,099.54	2,611.87	3,000.00	3,000.00	
304.94	2,295.54	0.00	252.05	500.00	500.00	
485.65	0.00	0.00	151.23	300.00	300.00	
6,219.14	3,181.77	2,549.75	6,582.63	8,000.00	8,000.00	
0.00	145.45	0.00	0.00	0.00	0.00	
22,341.58	23,484.58	9,608.23	23,496.44	27,550.00	27,550.00	
12,407.84	12,039.68	4,517.05	10,566.37	12,000.00	15,000.00	
0.00	207.82	1,068.86	2,580.00	0.00	2,580.00	
1,730.33	531.47	291.31	795.42	1,000.00	1,000.00	
4,082.59	308.22	638.53	1,142.64	1,000.00	1,000.00	
18,220.76	13,087.19	6,515.75	15,084.43	14,000.00	19,580.00	
1,437.33	4,274.99	890.85	3,411.40	5,000.00	5,000.00	
7,001.78	9,361.40	820.16	5,861.26	10,000.00	10,000.00	
(249.08)	0.00	0.00	0.00	0.00	0.00	
0.00	1,800.90	820.67	4,601.49	7,500.00	7,500.00	
10,074.15	11,501.65	3,837.28	10,000.00	10,000.00	10,000.00	
10,322.78	8,395.05	2,779.14	8,828.46	12,000.00	12,000.00	
0.00	2,049.00	0.00	1,260.27	2,500.00	2,500.00	
21,440.73	5,537.60	2,617.50	5,138.05	5,000.00	5,000.00	
0.00	1,027.09	1,000.00	3,520.55	5,000.00	5,000.00	
0.00	1,963.27	216.19	1,980.57	3,500.00	3,500.00	
50,027.69	45,910.95	12,981.79	44,602.05	60,500.00	60,500.00	
4,000.00	0.00	0.00	0.00	0.00	0.00	
40,000.00	50,000.00	0.00	50,000.00	50,000.00	200,000.00	
44,000.00	50,000.00	0.00	50,000.00	50,000.00	200,000.00	
TOTAL	481,045.82	494,392.99	241,357.54	515,761.93	565,067.00	564,530.00



General Fund – Police

- Court Administrator moved to Admin Dept. in 2023 and future years
- Crossing guard services, IT support, and mental health co-responder all increasing in 2024

Salary & Benefits	
5010 - Salaries - KPERs	
5015 - Overtime - KPERs	
5020 - Salaries - KPF	
5025 - Overtime - KPF	
5026 - Extra Patrol Expense	
5030 - KPERs Contributions	
5035 - KP&F Contributions	
5040 - Payroll Taxes	
5045 - Health Insurance	
5050 - Car Allowance	
5055 - 401a Match	
5065 - PT Reserve Salary	
Total Salary & Benefits	
Employee Expenses	
5105 - Staff Activities	
5110 - Training Programs	
5120 - Travel Allowance	
5130 - Dues & Subscriptions	
5140 - Uniforms & Cleaning	
Total Employee Expenses	
Professional Fees	
5210 - Prosecutor & Judge Services	
5220 - School Crossing Guard Services	
5225 - Mental Health Co-Responder	
5230 - Animal Control Services	
5240 - Municipal Court Costs	
5295 - Professional Services - Other	
Total Professional Fees	
General Operating Expenses	
5310 - Office Supplies	
5320 - Gas & Oil	
5340 - Computer Expense	
5345 - Postage	
5350 - Printing	
5370 - Operating Supplies - Other	
5395 - Miscellaneous Expense	
Total General Operating Expenses	
Utilities	
5415 - Telephone & Data Connections	
5480 - Building Operations & Cleaning	
Total Utilities	
Equipment and Maintenance	
5515 - Repairs & Maint Vehicles	
5525 - Repairs & Maint Other Equipment	
5535 - Repairs & Maint Other	
5570 - Machinery & Equipment Purchase	
Total Equipment and Maintenance	
Park and Events	
5720 - Outside Agencies	
Total Park and Events	
Interfund Transfers	
5920 - Equipment Reserve Transfer	
Total Interfund Transfers	

Year Ending 12/31/2021	Year Ending 12/31/2022	Year To Date 06/30/2023	Year Ending 12/31/2023	Current Year Budget 12/31/2023	Next Year 2024
Actual	Actual	Actual	Forecast	Adopted	Proposed
63,115.99	66,083.10	0.00	0.00	0.00	0
2,187.00	1,414.80	0.00	0.00	0.00	0
497,488.22	542,240.34	308,287.49	582,000.00	579,637.00	600,000.00
35,765.96	41,566.12	30,656.21	65,000.00	65,000.00	65,000.00
0.00	1,061.07	0.00	0.00	0.00	0
5,736.18	6,417.44	(403.60)	0.00	0.00	0
101,605.48	136,299.76	78,088.13	150,000.00	135,000.00	165,000.00
45,914.59	49,402.47	28,151.44	55,000.00	55,000.00	55,000.00
149,193.54	138,276.75	49,088.01	98,100.00	128,285.00	92,000.00
4,500.00	5,400.00	1,800.00	4,500.00	4,500.00	4500
(9,501.04)	0.00	0.00	0.00	0.00	0
342.65	2,471.00	11,859.00	16,000.00	18,000.00	18,000.00
896,348.57	990,632.85	507,526.68	970,600.00	985,422.00	999,500.00
227.87	616.34	432.01	2,000.00	2,000.00	2,000.00
5,806.22	8,325.86	6,865.12	12,000.00	12,000.00	12,000.00
10.20	1,094.53	460.03	3,000.00	4,000.00	4,000.00
2,091.45	2,447.56	1,314.00	2,500.00	2,500.00	2,500.00
5,152.74	7,652.03	930.86	6,500.00	6,500.00	6,500.00
13,288.48	20,136.32	10,002.02	26,000.00	27,000.00	27,000.00
22,575.00	22,050.00	0.00	0.00	0.00	0.00
7,789.04	7,544.39	4,100.88	12,000.00	8,500.00	12,500.00
5,587.10	3,878.68	1,339.99	9,500.00	9,500.00	9,500.00
7,600.00	5,320.00	0.00	7,600.00	7,600.00	7,600.00
11,184.11	9,655.03	(878.50)		0.00	0.00
5,440.12	871.00	671.00	4,400.00	4,400.00	4,400.00
60,175.37	49,319.10	5,233.37	32,621.50	30,000.00	34,000.00
1,513.89	(9.58)	893.42	2,000.00	2,000.00	2,000.00
11,513.49	14,050.51	4,159.98	17,000.00	21,000.00	21,000.00
25,580.05	30,878.48	15,773.77	30,000.00	26,000.00	35,000.00
55.13	57.18	54.95	100.00	100.00	100.00
740.98	1,924.60	202.75	2,000.00	2,000.00	2,000.00
7,351.68	9,698.02	5,243.11	7,000.00	7,000.00	7,000.00
1,149.46	0.00	0.00	0.00	0.00	0.00
47,904.68	56,599.21	26,327.98	58,100.00	58,100.00	67,100.00
2,918.89	2,858.72	1,185.96	4,500.00	4,500.00	4,500.00
330.49	0.00	0.00	0.00	0.00	0.00
3,249.38	2,858.72	1,185.96	4,500.00	4,500.00	4,500.00
5,916.02	8,024.74	1,695.28	6,500.00	6,500.00	6,500.00
809.09	2,585.42	1,073.90	3,000.00	3,000.00	3,000.00
590.34	0.00	0.00	0.00	0.00	0.00
669.33	0.00	469.00	1,000.00	1,000.00	1,000.00
7,984.78	10,610.16	3,238.18	10,500.00	10,500.00	10,500.00
1,045.08	0.00	1,100.00	1,200.00	1,000.00	1,200.00
1,045.08	0.00	1,100.00	1,604.11	1,000.00	1,200.00
20,000.00	30,000.00	0.00	30,000.00	30,000.00	70,000.00
20,000.00	30,000.00	0.00	30,000.00	30,000.00	70,000.00
TOTAL	1,049,996.34	1,160,156.36	554,614.19	1,133,925.61	1,146,522.00
					1,213,800.00



General Fund – Parks & Recreation

- Recommended increase in Other Events in anticipation of 75th anniversary activities
- Increased electric utility expense anticipated
- Fireworks expense increased in 2023 and is anticipated to stay higher

City of Westwood, Kansas
As of June 30, 2023
Department: Parks & Rec

Professional Fees
5280 - Insurance & Bonds
Total Professional Fees
General Operating Expenses
5370 - Operating Supplies - Other
Total General Operating Expenses
Utilities
5410 - Building Utilities
5420 - Street Light Utilities
5470 - Tree & Easement Care
5475 - Landscaping Maintenance
Total Utilities
Equipment and Maintenance
5525 - Repairs & Maint Other Equipment
5575 - Street Lights
Total Equipment and Maintenance
Park and Events
5740 - Oktoberfest
5750 - Fireworks
5760 - Other Events
5770 - Pool Pass Expenses
Total Park and Events

Year Ending 12/31/2021	Year Ending 12/31/2022	Year To Date 06/30/2023	Year Ending 12/31/2023	Current Year Budget 12/31/2023	Next Year 2024
Actual	Actual	Actual	Forecast	Adopted	Proposed
161.00	0.00	0.00	0.00	0.00	0.00
161.00	0.00	0.00	0.00	0.00	0.00
2,507.13	2,746.81	2,071.07	3,079.29	2,000.00	3,000.00
2,507.13	2,746.81	2,071.07	3,079.29	2,000.00	3,000.00
1,640.36	4,780.36	1,500.69	6,541.79	10,000.00	10,000.00
986.48	19.53	(19.53)	(19.53)	0.00	0.00
6,496.71	2,578.39	6,031.90	11,073.00	10,000.00	10,000.00
6,915.42	9,001.05	4,880.71	9,921.81	10,000.00	10,000.00
16,038.97	16,379.33	12,393.77	27,517.07	30,000.00	30,000.00
4,688.96	7,241.90	7,775.29	10,799.95	6,000.00	10,000.00
20.64	0.00	0.00	0.00	0.00	0.00
4,709.60	7,241.90	7,775.29	10,799.95	6,000.00	10,000.00
7,437.24	7,023.74	0.00	7,000.00	7,000.00	7,000.00
0.00	4,251.39	1,637.70	5,500.00	4,000.00	5,500.00
2,536.68	2,468.63	1,064.26	2,000.00	2,000.00	15,000.00
0.00	2,361.63	635.82	635.82	250.00	750.00
9,973.92	16,105.39	3,620.61	10,300.07	13,250.00	28,250.00
TOTAL	33,229.62	42,473.43	25,860.74	51,696.38	71,250.00



Major Asset Purchases

Equipment Replacement Plan

2024



2025



2026



2027



2028

City Facilities: Deferred Maintenance Needs

City Hall

Priority	Description	Estimated Cost	Remaining Useful Life	Estimated Years to Failure
1.	Replace & Upgrade HVAC	\$190,500	0 years	< 2 years
2.	Replace Metal Roof	\$165,000	0 years	Failed
3.	Resurface Parking Lot	\$25,500	0 years	Failed
4.	Replace Windows/Glazing	\$288,750	0 years	Failed
5.	Rebuild Bay Window (Chief's Office)	\$7,500	0 years	Failed
6.	Replace EIFS Facade	\$83,600	0 years	Failed
7.	Replace Flat Roof	\$90,000	0 years	< 2 years

TOTAL Immediate Need: \$850,850

Public Works

Priority	Description	Estimated Cost	Remaining Useful Life	Estimated Years to Failure
1.	Add Exhaust to All Areas of Building	\$362,180	0 years	Existing Health Risk
2.	Add Drainage in Truck Bay		0 years	Existing Safety Risk
3.	Replace Exterior Metal Facade		0 years	Failed
4.	Coat Roof & Add Snow Guards		0 years	Failed
5.	Repair Concrete Foundation		0 years	Unknown
6.	Expand Yard	\$500,913	0 years	Inadequate
7.	Rebuild Salt Shed		0 years	Inadequate

TOTAL Immediate Need: \$863,093



Budget Calendar

