



FY 2017 BUDGET



Budget Overview Summary

The overall economy and continued redevelopment activity in the Westwood area continues to have positive impacts on the proposed FY 2017 Budget for the city.

Real estate valuations are increasing with new construction activity and high demand for housing. Long-term economic development projects, like the Woodside Village mixed-use development, is a positive benefit to the city. The increase in the city's overall tax-base and anticipated additional revenues in FY 2017 will allow the City of Westwood to ensure that core city services are sustained at desired levels, plan to resolve complex infrastructure issues, and add an additional full-time Police Officer position mid-year in FY 2017 - all without a mill levy increase.

The proposed FY 2017 Budget is partly based on a number of potential revenue sources, which if not realized, may curtail some of the planned expenditures by the city in FY 2017. This includes building permit fees associated with the Woodside Club expansion project and construction of Phase II of the Woodside Village development project, a new county-wide sales-tax measure, higher local sales tax collections from new businesses, additional alcohol tax distributions, and lease payments on the rental of the 5050 Rainbow Blvd building.

2015 Recap

General Fund

In FY 2015 the City of Westwood accounted for **\$2,242,274** of expenditures, \$57,661 short of - or 0.25% less than the **\$2,299,935** of budgeted FY 2015 expenditure amount.

In FY 2015 **\$2,197,129** of revenues was collected vs. the **\$2,212,209** budgeted amount, a \$15,079 shortfall difference of 0.68%. As a result, **\$45,144** of General Fund cash balance was accounted for as being used in FY 2015. The adopted 2015 Budget anticipated the use of up to \$76,251 of the General Fund cash balance.

The near budget limit amount of total expenditures in FY 2015 was the result of several factors:

- Being mostly fully staff in all departments for the entire fiscal year, with very little salary savings realized due to staff changes vs. the budgeted salary amount.
- A higher purchase priced of the KCP&L Street lights than the budgeted amount.
- Finalizing the purchase/transfer of the street lights from KCP&L in late November of 2015 vs. budgeting for the purchase/transfer in January of 2015. Full lease payments were made most of the year to KCP&L while the adopted 2015 budget anticipated making no or few lease payments, and paying only a reduced electrical bill amounts for the street lights.
- Year-end salary bonus provided to all staff that was not fully budgeted in lieu of a 457 Plan match for those employee that contribute to the 457 plan.

Several 2015 expenditure items that were invoiced at the end of 2015 or early 2016 were not processed and accounted for in FY 2015. These items will show up as an expense item in 2016 and is factored into the projected 2016 budget projections. This includes one month's of solid waste service from Town & Country (\$8,890), and the audit service expense (\$6,550).

CIP Fund

The over \$500K in expenditures from the CIP Fund in 2015 was the result of completing several needed and desired city projects. The \$150,346 purchase of the KCP&L Street lights, \$316,624 for street repair projects, City Hall door security upgrades, and the purchase of the unexpired life of the traffic signals from KCP&L for the Woodside Village development project plus other items - all added up to over half-a-million dollars in expenditures out of the CIP Fund in 2015.

Based on the total costs of the projects completed in 2015, transfers from the General Fund into the CIP fund was a \$85K+ higher amount than what was budgeted for - \$215,390 vs. \$130,000 budgeted in 2015.

2016 Budget Status

The approved FY 2016 General Fund budget anticipated increased revenues and expenditures, from the \$2,299,935 amount budgeted in FY 2015, to **\$2,430,357** in FY 2016.

The approved FY 2016 Budget is based on 15-full time staff positions (FTE) – 8 in the Police department, 3 in Administration, and 4 in Public Works (1 new FTE in PW in 2016).

The Jan 1, 2015 and Jan 1, 2016 Fund Balance or cash reserve levels for each budget fund:

	2015	2016
• General Fund	\$370,281	\$325,136
• CIP Fund	\$214,170	\$0 (\$83,500 – July 1)
• Equip Reserve Fund	\$7,951	\$0
• Storm Water Fund	\$16,187	\$5,005
• Special Highway Fund	\$35,790	\$0
• WV TIF & CID Fund	\$1,684	\$1,820

Even though the CIP Fund shows a \$0.00 fund balance as of Jan 1, 2016, the CIP Fund does have a positive mid-year 2016 fund balance without new transfers from the General Fund. \$40,583 was deposited into the CIP Fund from the repayment of the non-expired life costs of the KCP&L traffic signals by the Woodside Village developer. The Westwood Foundation donated \$ 4,573 for repairs to the 5050 Rainbow property caused by a leaking HVAC condenser line, and \$8,000 to address the condition of the Dennis Park tennis courts. Also, duplicate checks for the City Hall door security project were cut in 2015. The reconsolidation of this accounting matter added about \$25,275 back into the CIP Fund in early 2016. As of July 1, 2016, the CIP Fund has a cash balance of about \$83,500.

By not hiring the new Public Works employee until early mid-year in 2016 and with personal staff changes in the Police Department in early 2016, both situations contribute to salary and benefit savings in the General Fund vs. the budgeted 2016 amounts. Projected 2016 revenues and expenditures indicate that approximately \$40K or less of General Fund cash reserves may need to be used in FY 2016 vs. the \$130K that was budgeted.

\$50K was budgeted in FY 2016 to update the city's Comprehensive Plan. The approved budget includes \$25K from the Westwood Foundation, of which \$5,000 has been received and deposited in January of 2016. \$38,916 has been invoiced and paid to Shockey Consultants thru May 2016.

Proposed FY 2017 Budget

City Valuation

Overall, it appears on the surface that the total assessed valuation for the city increase by about 11% based on a July 1st estimate of **\$23,330,342** as provided by the county for the City of Westwood's total assessed valuation. This is an increase from the \$21,029,724 city's Final Assessed Valuation noted on the November 1, 2015 Abstract. There are however, a number of economic development projects that influence the city's actual real (net) assessed valuation total.

Year	Real Estate	Personal	State Assessed	Total Assessed Valuation	Woodside Village TIF Increment	IRB Assessed Valuation	Mill Levy
2016*	22,855,557	115,536	359,249	\$23,330,342	\$1,264,652	\$1,765,750	22.523
2015	20,505,389	120,228	404,107	\$21,029,724	\$188,319	\$1,765,250	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

* 2016 is based on July 1st estimates – final valuation set November 1st.

Woodside Village TIF

The increment valuation for the Woodside Village Tax Increment Financing (TIF) district reflects that fact that the Youth-Front building was demolished in late 2014, and the construction of this mixed use commercial and residential project is currently underway. The increment valuation from the Woodside Village TIF District is deducted off of the city's total assessed valuation amount in estimating the city's mill levy rate for FY 2017. 100% of the increment property tax revenues collected from the properties within the Woodside Village TIF district will be deposited into the Woodside Village TIF Fund.

For the 2017 budget cycle, **\$1,264,652** of increment real estate valuation from both the Woodside Village North project and from the Woodside Club properties will be captured by TIF District.

As a result **\$22,065,690** is the (net) July 1st estimated assessed valuation total used to calculate the proposed FY 2017 ad valorem tax revenue needs and estimated mill level rate. This is about a **6% increase** from the **\$20,840,813** (net) valuation total utilized for the city's FY 2016 Budget.

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 2014.

The **\$1,765,750** in 2016 assessed valuation for this one property (over 7% of the city total) is not reflected in the July 1st 2016 real estate valuation total for the city. MTN will make a PILOT payment to Johnson County at the end of 2016 that is 2% greater than last year's first payment. This will result in about \$30K of revenue to the City of Westwood in FY 2017 not specifically classified as ad valorem tax revenue.

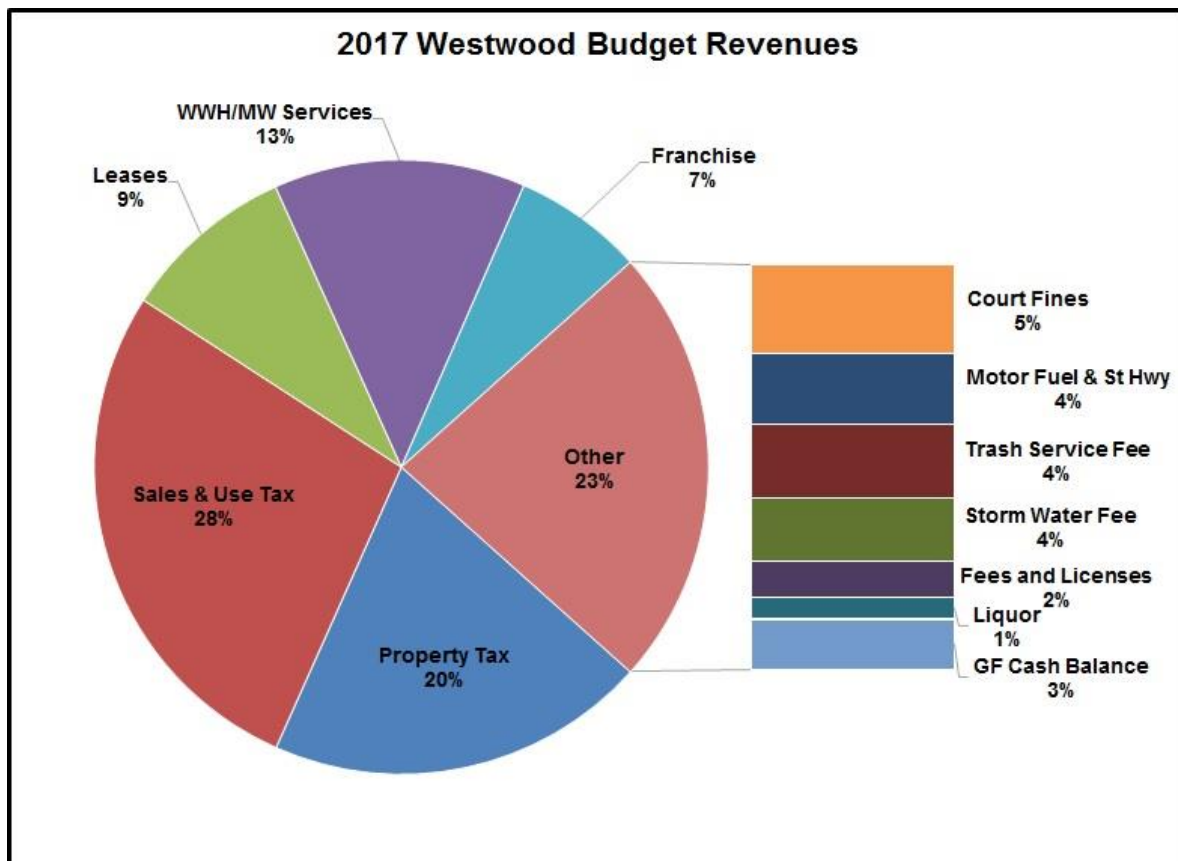
The performance agreement for the IRB with MTN calls for a 2% annual increase in PILOT payments to be made over the 10 year life of the IRB abatement period, then a prohibition on condominium more than 50% the office building space for an additional 5-years after the IRB exemption expires, even though the building and property is currently owned by a non-for-profit company.

<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

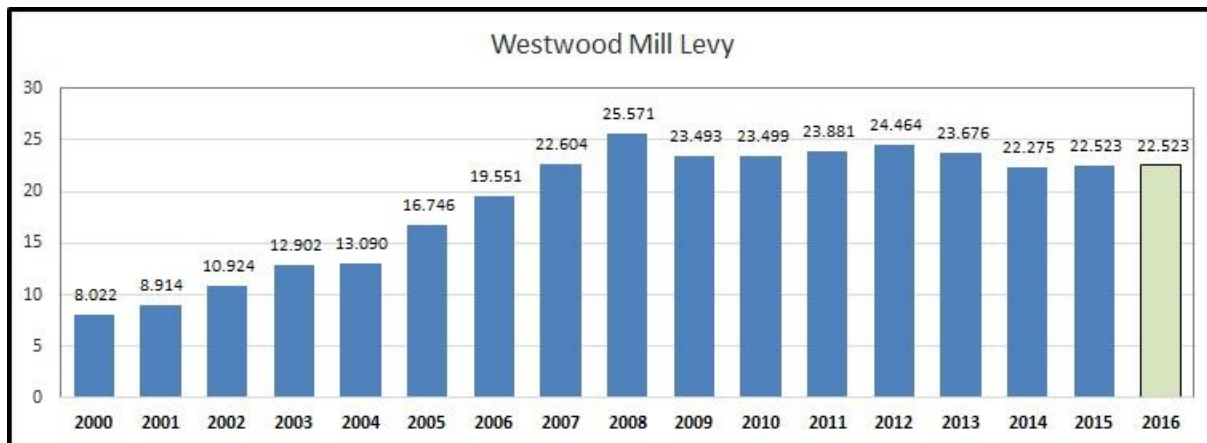
2017 Revenues

The overall General Fund revenues are projected to increase from a budgeted amount of \$2,430,357 in FY 2016, to **\$2,685,627** in FY 2017, a 10.5% increase. The amount of Sales & Use Tax and Franchise Fee revenues are a larger share of the city's overall revenue total than in past years.



Mill Rate

The proposed FY 2017 Budget calls for the mill levy to be maintained at a rate of 22.523 for the FY 2017 Budget.



Ad Valorem Tax Revenue

The higher assessed valuation total for Westwood will realize about \$23.3K in additional Ad Valorem Tax revenue based on the same 22.523 mill rate for the FY 2017 Budget.

The amount of Ad Valorem Tax revenue (property tax) anticipated to be collected will increase from the \$473,625 amount approved in the city's FY 2016 Budget, to a proposed \$496,986 for FY 2017 Budget.

Generally, the City of Westwood has budgeted a fairly static amount of ad valorem revenue over the course of the past decade or so. The amount peaked in 2008 for the FY 2009 Budget, when just over \$600K was included in the approved city budget, or over 25% of the General Fund revenues.

The amount of budgeted ad valorem revenue has ranged from \$473K to \$524K in recent past budget cycles. For the proposed FY 2017 Budget, the budgeted Ad Valorem Tax revenue amount represents only about 20% of the total General Fund revenues. Increases in other General Fund revenue sources has allow Westwood to hold the amount of budgeted Ad Valorem Tax revenue, and thus the Mill Levy, to a fairly flat rate, while addressing additional expenses and city service needs.

Year	Ad Valorem Tax Revenue Budgeted
2016	\$496,986
2015	\$473,625
2014	\$497,177
2013	\$496,666
2012	\$523,848
2011	\$524,180
2010	\$523,717
2009	\$538,517
2008	\$603,160
2007	\$540,768
2006	\$454,585
2005	\$429,350
2004	\$409,654
2003	\$410,216
2002	\$371,675
2001	\$347,576
2000	\$309,310

Property Tax Lid

A new law will go in to effect January 1, 2017 that will establish new parameters on the city's FY 2018 Budget. The law will limit the power of Kansas cities and counties to levy property taxes. The law revises a property tax lid that was enacted in 2015 and had been set to take effect in January 2018. Cities and counties won't be allowed to spend an increase in property tax revenues above the rate of inflation without voters' approval. The law does contains exceptions for bond payments, spending on court judgments and a few other items. The \$496,986 proposed for FY 2017 Budget will become the base-year property tax lid level of Ad Valorem Tax revenue for the City of Westwood.

General Fund Cash Balance - Budgeted vs Actual

The past five (5) approved city budgets have included a potential use of General Fund (GF) cash reserves. The use of cash reserves occurs when expenditures exceed revenues for the calendar fiscal year. The GF fund balance decreased at the end of FY 2012 and 2015. In FY 2013 and 2014 the GF cash balance increased, even though the approved budget included the potential use of cash reserves.

The proposed FY 2017 Budget include \$75,690 potential use of GF cash reserves. The approved FY 2016 Budget included \$130,220 potential use of GF cash reserves.

Revenues to the city, especially sales tax revenues, are increasing. Accurately estimating increases in sales tax revenues for budgeting purposes is difficult, especially when the anticipated new businesses has yet to open. The proposed budget includes only a modest prediction of increases in anticipated revenues. The potential use of GF cash reserves in the submitted budget generally acts as a “budget-hedge” in estimating future revenues that are increasing year-over-year.

It is anticipated that less than \$40,000 of GF cash reserves will be used in FY 2016. If sales tax proceeds from the Woodside Village project exceed estimates in 2016 and 2017, in addition to the increases in franchise fees and alcohol tax revenues from the project and elsewhere in the city, little to no General Fund cash reserves could be used in FY 2017.

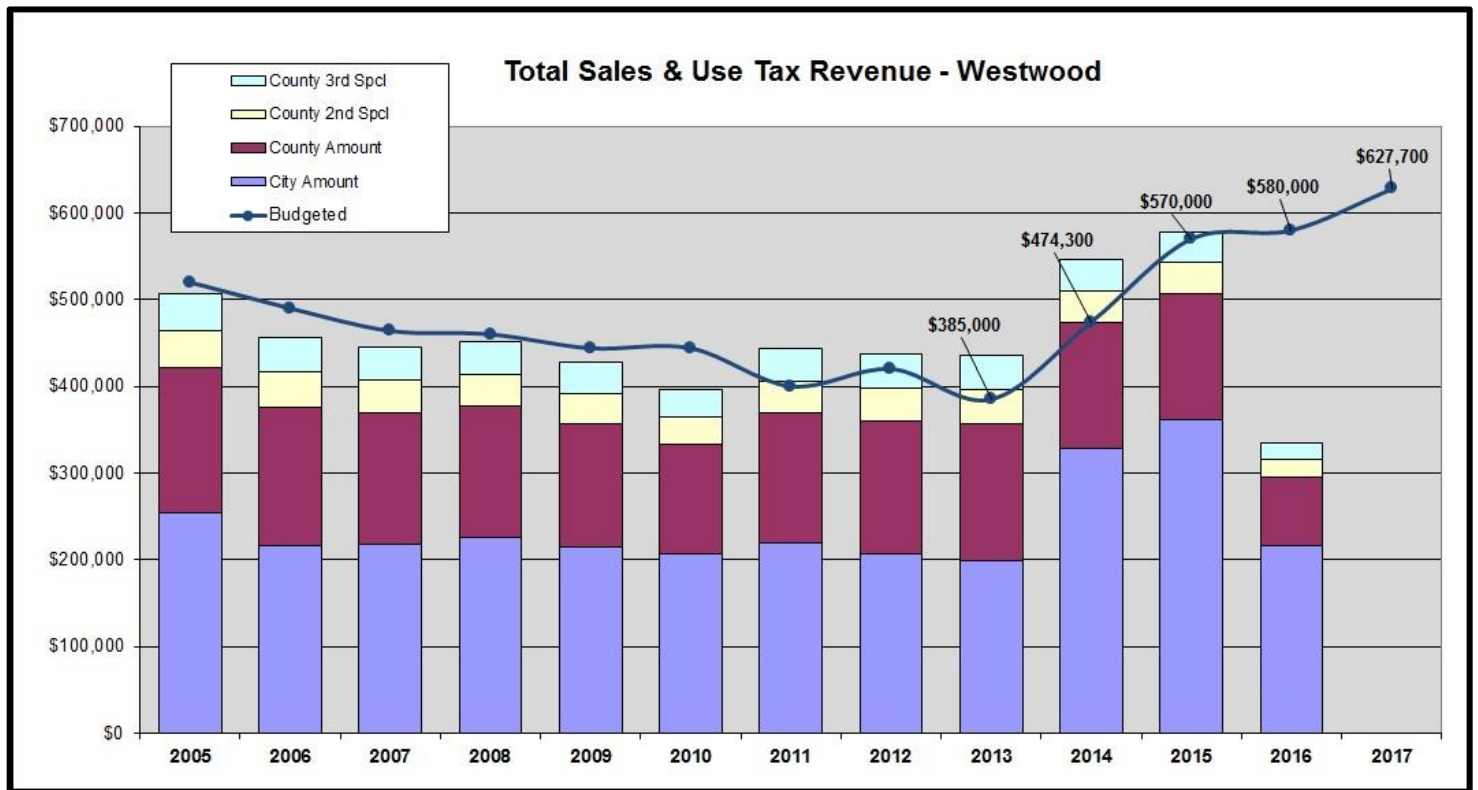
Budget Year	Jan 1 GF Cash Balance	Budgeted	Used (-) Increased (+)
2017		- \$75,690	
2016	\$325,136	- \$130,220	
2015	\$370,281	- \$76,251	- \$45,145
2014	\$321,964	- \$65,000	+ \$48,317
2013	\$247,588	- \$108,194	+ \$74,376
2012	\$308,015	- \$58,230	- \$60,427

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 business in Westwood either opening new and/or performing better year-over-year has resulted into a nice increase in anticipated local sales tax collections. The proposed FY 2017 budget does include an estimated \$32.7K additional total new local sales tax revenue. Much of this increase may be generated from the Woodside Village North project – based on an overall 3% growth rate of sales and use tax revenues city-wide plus an estimate of \$8.5 million in total annual taxable sales from within the Woodside Village TIF and CID areas. The City will receive 60% of the sales tax proceeds above a base amount from the Woodside TIF, with 40% going to the WV TIF/CID Fund to pay the bond holders of that development project.

An additional 1.1% Community Improvement District (CID) sales tax collections is in place starting mid-year 2016 from the Woodside Village project. The CID sales tax revenues will be a pass through revenue source to also pay the bonds on the development project.

Local sales and use tax revenue for the proposed FY 2017 Budget is set at \$ \$407,700, and the city's share of the county-wide sales tax is set at \$220,000 for a total sales & use tax collection amount of \$627,700 in FY 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 a distribution formula that factors 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 reversed the overall downward trend of the great recession years, but the city is not experiencing an increase 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 into 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.

The recent US Census Bureau's population estimates for the City of Westwood of 1,719 is now being factored into this distribution formula as of July 1, 2016. Based on this increased population estimate of the city, the downward trend of smaller distribution ratios has reversed.

City of Westwood County-Wide Sales Tax Distributions Ratio

Date	Ratio
Jul-16	0.2170%
Jan-16	0.2024%
Jul-15	0.2145%
Jan-15	0.2157%
Jul-14	0.2207%
Jan-14	0.2218%
Jul-13	0.2554%
Jan-13	0.2580%
Jul-12	0.2581%
Jan-12	0.2580%
Jul-11	0.2638%
Jan-11	0.2636%

New County-Wide Sales Tax Initiative

The proposed FY 2017 Budget does include \$15K as the city's FY 2017 share from a proposed new county-wide sales tax initiative for Court House and other Public Safety improvements. This matter will be decided by the voters in November of 2016. Only a portion of the anticipated annual disbursements of this new county-wide sales tax initiative would be realized in 2017, as the collection and distribution would not begin until mid-year. The \$15K in new sales tax revenue is included in the budgeted \$220K amount of the city's total share of county-wide Sales & Use Tax revenue.

Franchise Fees

The proposed FY 2017 Budget is based on \$180K in total franchise fee collections, a \$20K increase from the FY 2016 budgeted amount. This increase is a result of the 5% residential electrical and gas franchise fee rates that were implemented in 2016, and from higher overall utility usage in the city from the occupancy of the 91 new residential units in the Woodside Village project.

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 the latter part of 2016, and the start of Phase II of the Woodside Village project could potentially begin in the later part of 2017. 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 the Equipment Reserve Fund, and will not be utilized for yearly operation expenses.

Public Safety Services to WWH and MW

The contract rate for Public Safety services provided to the City of Westwood Hills is based on a fixed rate amount of \$150,000 for FY 2017. The contract rate for Public Safety services provided to the City of Mission Woods now is based on a fixed rate amount of \$125,000 for FY 2017. In prior years, the rates charged for Public Safety services to the adjacent communities was based on a pre-determined percentage of a portion of the entire Westwood Public Safety budget amount. The percentage rate for Westwood Hills was set at 16.6% prior to 2015. The percentage rate for Mission Woods was set at 7.7% prior to 2014, and was raised to 9.9% in 2015.

Solid Waste/Recycling/Yard Waste Fees

Fees for trash service will increase slightly in 2017. The fee will be collected as an assessment on the property tax bills of 732 residential properties in Westwood. An additional 1.5% administrative fee, or an additional \$2.24 will be added to the charges for trash service to cover city administrative costs and any revenue short-falls resulting from non-payments of property taxes in calendar year 2017. The total FY 2017 tax assessment for Westwood trash services will be set at \$152.00.

Woodside Club Lease

The full net rental revenue of \$240,000 from Woodside is included in the proposed FY2017 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. Construction on the club expansion could begin in late 2016 or early 2017.

5050 Rainbow Blvd Lease

The proposed FY 2017 Budget does include potential lease payments from renting out the 5050 Rainbow Blvd building on a short-term basis. The City of Westwood purchased the building and property located at 5050 Rainbow Blvd in 2014 at a purchase price of \$400,000.

The lease-purchase agreement to finance the purchase of this property was amended in mid-year 2016 to allow for an additional three (3) years of payments. The 3.95% interest-only funding agreement now calls for the final principal payment of \$425,000 due in February of 2020.

Westwood Foundation

The FY 2017 Budget does not anticipate any revenues from the Westwood Foundation in 2017.

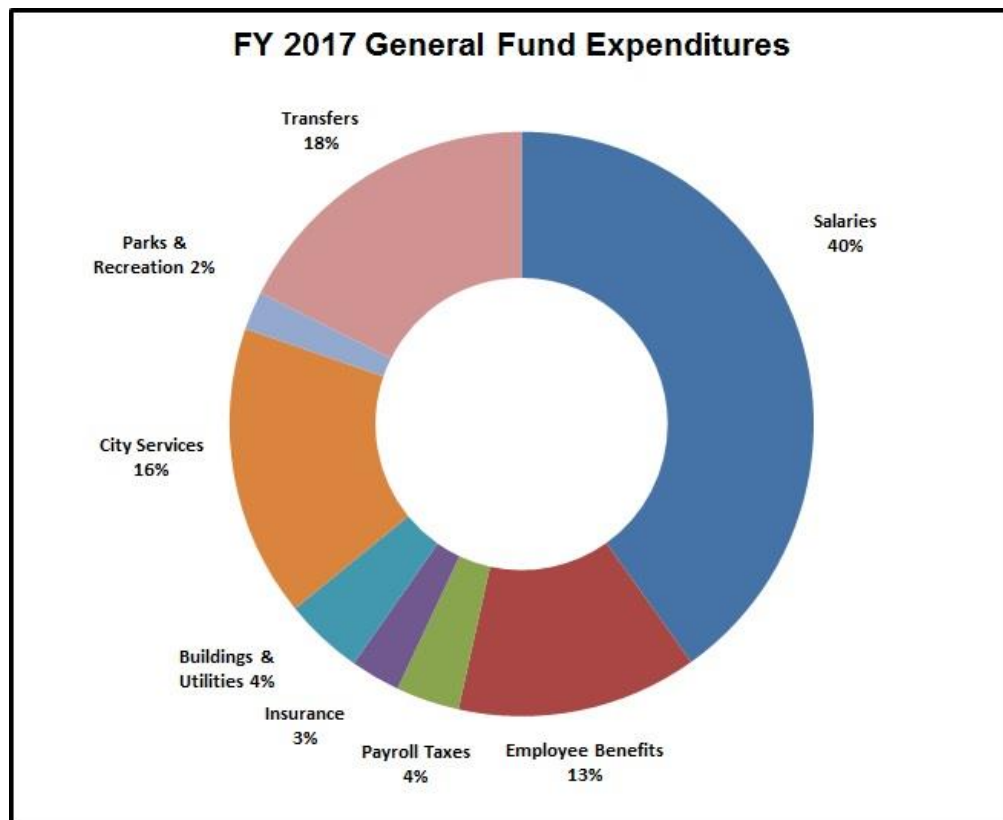
GENERAL FUND REVENUES		Receipts	Receipts	Budget	Proj	Budget	Forecast	Forecast
Line Item	2014	2015	2016	2016		2017	2018	2019
CARRYOVER		45,145	130,220	18,900		75,690		
AD VALOREM TAX	501,236	478,316	473,625	472,058		496,986	496,986	496,986
MTN PILOT			29,942	29,940		30,480	31,090	31,712
FOUNDATION REV			25,000	15,000				
5050 RAINBOW RENT						18,000	18,000	18,000
WOODSIDE RENT	240,000	240,000	240,000	240,000		240,000	246,250	252,500
Subtotal	741,236	763,461	898,787	775,898		861,156	792,325	799,197
MOTOR VEHICLE TAX	52,953	54,879	50,588	51,000		56,306	57,432	58,580
DELINQUENT TAXES	5,637							
UTILITY FRANCHISE TAX	120,229	133,310	160,000	175,000		180,000	185,000	190,000
BUSINESS LIC & PERMIT	14,644	17,280	15,000	18,000		18,000	18,000	18,000
NON-BUSINESS LIC & PERMT	1,035	218	300	250		250	250	250
BLDG PERMIT FEES-WV	53,976	46,140	25,000	25,000		20,000	20,000	20,000
CONT BLDG PMT FEES - WV	61,934			55,350		135,000		
STATE HWY MAINTENANCE	8,892	8,892	8,892	8,892		8,892	8,892	8,892
SPECIAL HIGHWAY	39,436	40,220	39,500	39,500		39,810	39,810	39,810
CITY SALES & USE TAX	326,538	359,835	375,000	375,000		407,700	419,900	432,500
WV CID SALES TAX			15,000	15,000		93,500	96,305	99,194
COUNTY SALES & USE TAX	218,258	216,872	205,000	205,000		220,000	235,000	235,000
LIQUOR GRS REC TAX	21,745	24,246	25,000	20,000		30,000	30,600	31,200
POLICE SERV WWH	140,434	150,000	150,000	150,000		150,000	160,000	160,000
POLICE SERV MW	65,141	96,044	125,000	125,000		125,000	130,000	130,000
POLICE SERV - CROSS GRD	2,284	2,135	3,000	2,200		2,500	2,500	2,500
POLICE SERV - EXTRA PATROL	55,087	41,102	45,000	40,000		45,000	45,000	45,000
MUNICIPAL COURT FINES	139,001	148,335	130,000	135,000		135,000	135,000	135,000
CITY HALL USE - MW	2,050	1,975	2,100	2,100		2,100	2,100	2,100
CITY HALL USE - WWH	2,100	2,100	2,100	2,100		2,100	2,100	2,100
INTEREST EARNINGS	391	426	300	300		300	300	300
TRASH - SPECIAL ASSESSMENTS	108,022	107,279	108,040	106,687		111,264	120,000	122,000
SALE OF EXTRA TRASH STICKERS	55	401	250	250		250	250	250
COMMUNITY ROOM FEES	5,062	6,740	5,000	5,000		5,000	5,000	5,000
OTHER INCOME	766	22,985	2,500	2,500		2,500	2,500	2,500
PUBLIC WORK SERVICES	27,649	14,851	15,000	15,000		15,000	15,000	15,000
SALE OF FIXED ASSETS								
POOL FEES	10,947	10,553	11,000	11,000		11,000	11,000	11,000
PK & REC / BCAf - INCOME						1,500		
CODES SERVICES	8,841	7,691	8,000	6,500		6,500	6,500	6,500
GRANT RECEIPTS								
LAW ENFORCE EQUIP GRANT			5,000	5,000				
Subtotal	1,493,106	1,516,511	1,531,570	1,596,629		1,824,472	1,748,439	1,772,676
Grand Total	2,234,342	2,279,972	2,430,357	2,372,526		2,685,627	2,540,764	2,571,874

2017 Expenditures

The proposed FY 2017 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 budget calls for the hiring of the new position in the Police department early mid-year, depending on the status and collection of anticipated increased revenues.

The three (3) full-time positions in the Admin department: Chief Administrative Officer/City Clerk, Asst. City Clerk, Codes Administrator. The four (4) full-time positions in the Public Works department: Director of Public Works, Superintendent of Public Works, and (2) Skilled Maintenance Worker positions.

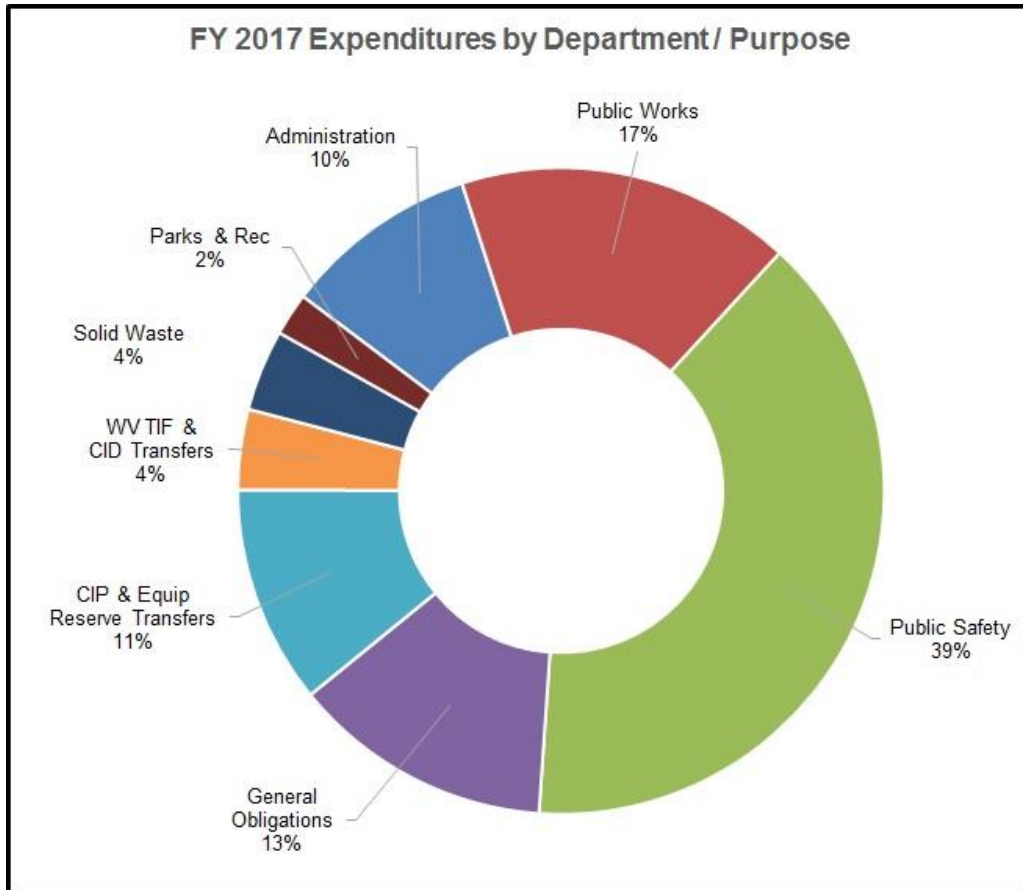
The proposed FY 2017 budget includes a budgeted pool for salary increases of 3%. Mayoral action is necessary to implement any change to the staff salary compensation rates. A 3% increase in all FT salaries would represent an additional \$31,065 of salary line-item expenditures. The FY 2017 budget is based on an increased \$21 per hour pay rate for part-time Police officers.



Health Insurance

Health insurance costs are about 3.7% higher than the previous year. The proposed FY 2017 Budget is based on the current Kansas State Health Plan premium rates for health, dental and vision plan coverages. The overall increase in premium rates have been fairly static compared to trends experienced by other cities. By 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 2016, three (3) of the 15 total FTE employees are not utilizing health insurance benefits from the City of Westwood. The city's annual ER expense for a full-family coverage for health/dental/vision insurance is ~\$19,000 per employee. This equates to a potential additional \$57K in ER insurance cost by the city if staff changes or change of insurance status occurs with these staff positions. The proposed FY 2017 budget does include an annual \$8,400 placeholder amounts, or \$25,200 total in potential ER insurance expenses. If this expense is not realized, that amount could potentially add to the GF cash reserves by the end of 2017, which then could be budgeted as a transfer into either the CIP Fund or Equipment Reserve fund in early 2018.



KPERS / KP&F Retirement

The employer (ER) KPERS and KP&F rates for FY 2017 are less than FY 2016, which equates to a \$7,183 savings on flat 0% increase salary scale.

Year	KPERS	KP&F
2017	8.46%	19.03%
2016	9.18%	20.42%
2015	9.48%	21.36%
2014	8.84%	19.92%
2013	7.94%	17.26%

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 2017.

Seven (7) staff positions in the Police department are budgeted to contribute to the KP&F state retirement system in FY 2017. 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 2017. The remaining 8 city staff positions contribute to the KPERS state retirement system.

457 Match

The proposed FY 2017 budget includes \$15K for a potential match of 457 contributions. This could be for all staff and/or for all KPERS staff and the Police Chief positions as a potential policy offset of the difference between the city's 19.03% contribution to the KP&F retirement system vs. the 8.46% KPERS city contribution rate in FY 2017.

Solid Waste/Recycling/Yard Waste

The City of Westwood, in cooperation with the City of Roeland Park and the City of Fairway, engaged the Mid-America Regional Council/Kansas City Regional Purchasing Cooperative, to prepare a bid for the Disposal of Residential and Municipal Solid Waste which also includes yard waste composting and curb-side recycling services.

An invitation to bid, No. 52, was issued in January 2012 and Town & Country Disposal was awarded the bid in May of 2012. On June 15, 2012, a contract was signed by the Executive Director of the Mid-America Regional Council (MARC) and Town & Country Disposal. The contract was for calendar year 2013 with the option to renew each year through calendar year 2017. An additional 1.5% administrative fee, or an additional \$2.24 will be added to the charges for trash service. The total FY 2017 tax assessment for Westwood trash services will be set at \$152.00 to cover city administrative costs and any revenue short falls resulting from non-payments of property taxes in calendar year 2017.

Annual Rates Residential Trash Service Costs

- 2017 - \$149.76
- 2016 - \$145.44
- 2015 - \$145.44
- 2014 - \$142.92
- 2013 - \$138.96 (Town &Country)
- 2012- \$207.12 (Deffenbaugh)

ADMINISTRATIVE EXPENSES	Actual		Budget	Proj		Budget	Forecast		Forecast
Line Item	2015		2016	2016		2017		2018	2019
SALARIES	175,133		161,063	168,018		171,914		177,071	182,384
OVERTIME - Admin	-		4,050			4,172		4,297	4,426
PAYROLL TAXES	13,570		14,860	12,735		15,848		16,323	16,813
RETIREMENT CONTRIBUTIONS	15,345		16,809	17,932		16,658		17,157	17,672
HEALTH INSURANCE	25,293		25,272	25,685		26,983		27,793	28,626
OFFICE SUPPLIES	1,870		1,000	1,000		1,000		1,000	1,000
RECEPTION & MEALS	2,868		960	2,000		2,000		2,000	2,000
TRAVEL ALLOWANCE	396		1,000	-		1,000		1,000	1,000
MAYOR'S DISCRETIONARY FUND	-		1,000	-		1,000		1,000	1,000
TRAINING PROGRAMS	1,470		1,800	1,500		1,800		1,800	1,800
PROFESSIONAL FEES	-		-	-		-		-	-
COMPUTER EXPENSE	14,749		14,567	13,000		14,050		14,050	14,050
PRINTING	875		-	1,000		1,000		1,000	1,000
DUES & SUBSCRIPTIONS	1,349		1,500	1,500		1,800		1,800	1,800
EQUIPMENT RESERVE TRANSFER	-		2,000	-		3,000		3,000	3,000
Total	252,919		245,881	244,370		262,224		269,291	276,570

PARKS & RECREATION EXPENSES	Actual		Budget	Proj	Budget		Forecast	Forecast	
Line Item	2015		2016	2016		2017		2018	2019
OPERATING SUPPLIES OTHER	1,033		1,500	1,000		1,500		1,500	1,500
COMPUTER EXPENSE									
PRINTING/CALENDAR									
PUBLIC UTILITIES	13,694		13,000	13,250		13,500		13,500	13,500
REPAIRS & MAINT OTHER	3,040		5,500	5,500		5,500		5,500	5,500
PROJECTS	3,620								
TREE & EASEMENT CARE	5,036		15,000	15,000		15,000		15,000	15,000
LANDSCPNG/ESEMENT MAINT	7,473		10,000	9,000		10,000		10,000	10,000
DUES & SUBSCRIPTIONS									
OKTOBERFEST	5,450		4,000	5,250		6,000		6,000	6,000
FIREWORKS	2,000		3,000	2,000		3,000		3,000	3,000
OTHER EVENTS	1,649		2,500	1,500		2,500		2,500	2,500
POOL PASSES	473		350	250		350		350	350
PARKS CIP TRANSFERS									
Total	43,467		54,850	52,750		57,350		57,350	57,350

PUBLIC WORKS EXPENSES		Actual	Budget	Proj	Budget	Forecast	Forecast
Line Item	2015		2016	2016	2017	2018	2019
SALARIES	166,750		198,836	197,651	201,229	207,266	213,484
OVERTIME - PW			17,912		16,326	16,815	17,320
PAYROLL TAXES	12,937		19,507	17,789	19,580	18,836	19,395
RETIREMENT CONTRIBUTIONS	16,624		22,065	18,144	19,227	19,804	20,398
HEALTH INSURANCE	50,782		50,737	52,557	66,280	68,268	70,316
DOT DRUG TEST ADMINISTRATION	211		500	425	500	500	500
OFFICE SUPPLIES	1,120		750	1,000	750	750	750
GAS & OIL	7,088		13,500	7,500	13,500	13,500	13,500
OPERATING SUPPLIES OTHER	4,760		5,000	4,000	5,000	5,000	5,000
SMALL TOOL EXPENSE	3,329		2,500	2,500	2,500	2,500	2,500
TRAVEL ALLOWANCE	242		1,200	400	750	1,200	1,200
TRAINING PROGRAMS	58		1,200		500	1,200	1,200
STREETLIGHTS & TRAFFIC SIGNS	8,349		4,500	6,500	14,500	14,500	14,500
PRINTING	18		400	200	300	300	300
PUBLIC UTILITIES (PW SHOP)	17,235		12,000	14,152	12,000	12,500	13,000
WASTE DISPOSAL/DUMPSTER	3,021		1,500	1,500	1,500	1,500	1,500
REPAIRS & MAINT VEHICLES	36		6,000	4,354	6,000	6,000	6,000
REPAIRS & MAINT OTHER EQUIP	6,344		5,000	5,000	5,000	5,000	5,000
DUES & SUBSCRIPTIONS	1,398		1,200	1,200	1,200	1,200	1,200
UNIFORMS	1,610		1,750	1,750	1,750	1,750	1,750
BLDG & GROUNDS MAINT	2,248		3,000	3,000	3,000	3,000	3,000
SAND & SALT	12,373		9,500	8,000	9,500	9,500	9,500
EQUIPMENT RESERVE TRANSFER	37,723		35,000	35,450	35,000	35,000	35,000
PROFESSIONAL FEES			2,000		2,000	2,000	2,000
ENG CONSULTANT CIP TRANSFER			13,000	13,000	13,000	13,000	13,000
Total	357,585		428,557	396,072	450,891	460,888	471,313

PUBLIC SAFETY EXPENSES		Actual		Budget		Proj		Budget	Forecast		Forecast
Line Item	2015		2016		2016		2017		2018		2019
SALARIES	504,612		413,045		505,751		456,128		479,319		493,699
OVERTIME - PS			69,748				61,317		63,156		65,051
PT SALARIES	-		37,248				48,888		43,320		44,615
CAR ALLOWANCE	-		5,400		5,400		5,400		5,562		5,729
PAYROLL TAXES	42,248		48,883		45,518		50,970		52,499		54,074
RETIREMENT CONTRIB	75,654		80,075		85,408		80,701		83,122		85,616
HEALTH INSURANCE	90,884		111,153		90,543		122,481		126,156		129,941
OPERATING SUPPLIES	6,973		7,500		7,500		7,500		7,500		7,500
GAS & OIL	12,269		19,000		14,500		19,000		19,000		19,000
UNIFORM & CLEANING	10,219		7,500		7,500		7,500		7,500		7,500
MUNICIPAL COURT COSTS	9,727		11,000		10,500		11,000		11,000		11,000
RECRD MGMT SYSTEM							2,000		5,000		5,000
TRAVEL ALLOWANCE	160		6,000		3,000		4,000		6,000		6,000
MENTAL HEALTH CO-RESPONDER							1,600		1,600		1,600
TRAINING PROGRAMS	4,798		10,000		9,000		10,000		10,000		10,000
SALARY-Court Clerk	53,477		50,653		53,431		52,173		53,738		55,350
OVERTIME - Court Clerk	4,144		4,367				2,634		2,713		2,794
PAYROLL TAXES- Court Clerk	4,105		4,952		4,050		4,933		5,081		5,233
RETIREMENT- Court Clerk			5,601		5,977		5,185		5,340		5,500
PROSECUTOR & JUDGE	20,300		23,100		23,100		23,100		23,100		23,100
COMMUNICATIONS	4,503		6,000		4,500		6,000		6,000		6,000
COMPUTER EXPENSE	14,130		18,000		17,500		18,000		18,000		18,000
PRINTING	2,286		2,000		2,250		2,000		2,000		2,000
REPAIRS & MAINT VEHICLES	3,759		5,000		4,500		5,000		5,000		5,000
REPAIRS & MAINT - OTHER	1,294		4,000		2,500		4,000		4,000		4,000
DUES & SUBSCRIPTIONS	2,387		2,000		2,000		2,000		2,000		2,000
MISCELLANEOUS	3,022		2,500		2,500		2,500		2,500		2,500
SCHOOL CROSSING GUARD	3,783		6,000		4,500		6,000		6,000		6,000
ANIMAL CONTROL	11,888		12,484		12,533		12,484		12,484		12,484
EQUIPMENT RESERVE TRANSFER	39,000		83,000		83,000		20,000		59,000		59,000
Total	925,621		1,056,208		1,006,960		1,054,492		1,127,690		1,155,285

GENERAL OVERHEAD EXPENSES		Actual		Budget	Proj	Budget	Forecast	Forecast
Line Item	2015		2016	2016		2017	2018	2019
PAYROLL SERVICES	4,622		4,200	3,856		4,200	4,200	4,200
OPERATING SUPPLIES OTHER	5,076		6,810	6,000		6,810	6,810	6,810
SALARIES-governing body	23,400		23,400	23,400		23,400	23,400	23,400
PAYROLL TAXES-governing body	1,833		2,106	2,106		2,106	2,106	2,106
AUDIT EXPENSES	-		7,000	13,100		7,000	7,000	7,000
LEGAL SERVICES	30,463		40,000	29,000		35,000	35,000	35,000
TREASURER SERVICES	21,660		10,800	21,000		10,800	10,800	10,800
PAYROLL TAXES-city treasurer	846		972	1,890		972	972	972
CITY NEWSLETTER COSTS/PRNT/MAIL	1,114		3,000	2,000		3,000	3,000	3,000
LEGAL PUB & CLASS ADDS	1,200		750	700		750	750	750
INSURANCE & BONDS	61,991		70,855	65,000		73,946	76,164	78,449
WASTE DISPOSAL	97,284		106,171	115,061		109,265	112,543	115,919
OVERFLOW TRASH STICKERS			200	150		200		
BUSINESS/COMM AFFAIRS	6,090		7,650	6,000		7,150	7,150	7,150
BLDG & GROUNDS (CITY HALL MAINT)	7,404		12,000	7,500		12,000	12,000	12,000
TELEPHONE	9,866		12,000	10,558		12,000	12,000	12,000
LEASED STREETLIGHT/TRAFFIC SIGNALS	98,317		48,000	43,444		48,000	48,000	48,000
POSTAGE	4,725		4,000	4,500		4,000	4,000	4,000
CITY HALL UTILITIES	24,323		26,000	25,750		26,000	26,000	26,000
BUILDING OPERATIONS/CLEANING	18,878		18,604	18,500		19,804	19,804	19,804
CONTINGENCY			15,000	1,000		15,000	15,000	15,000
ELECTION COSTS			3,000	2,868		3,000	3,000	3,000
457 MATCH			15,000			15,000	15,000	15,000
EQUIP RESERVE TRANSFER	5,000		5,000	5,000		5,000	5,000	5,000
STONE WALL REPAIR & MAINT TRANSFER	5,000		5,000	5,000		5,000	5,000	5,000
STATE HWY MAINTENANCE TRANSFER	8,892		8,892	8,892		8,892	8,892	8,892
SPECIAL HIGHWAY TRANSFER	39,110		39,500	39,500		39,500	39,500	39,500
CIP - TRANSFER	215,390		71,000	71,000		100,000	100,000	100,000
WV TIF SALES TAX 40%	2,000		8,000	10,000		14,325	14,325	14,325
WV CID SALES TAX			15,000	15,000		93,500	96,305	99,194
CONT BLDG PMT FEES - TRANSFER				55,350		135,000		
AREA AGENCIES	3,694		4,950	3,750		8,050		
COMP PLAN			50,000	55,500				
STUDIES						12,000		
Total	698,175		644,860	672,376		860,670	713,721	722,272

Capital Improvement Plan & Fund Equipment Replacement Plan & 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. As such, fund balances that was carried forward from 2014 was utilized during the 2015 fiscal year.

The proposed FY 2017 Budget includes General Fund line item transfers to both the Equipment Replacement Fund and to the CIP Fund.

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. The proposed FY 2017 Budget includes the transfer of building permit fee revenue derived from the Woodside Village project into the Capital Improvement Plan (CIP) Fund and the Equipment Reserve Fund. This one-time source of revenue is not scheduled to be utilized for General Fund operational expenses.

A draft Capital Improvement Plan (CIP) is presented that illustrates anticipated FY 2016 expenses, as well as projected expenses for FY 2017 and beyond. The anticipated costs for needed future capital projects greatly exceeds the anticipated projected revenues in FY 2018 and beyond, especially based on the current pay-as-you-go or "Pay-Go" funding policy that the City of Westwood has utilized in recent history.

The long-term expected life-span for many of the needed capital improvement projects could shift the city's fiscal policy perspective in the near term to issue debt or bonds to finance these needed capital projects. This would allow those who will enjoy the benefits of the capital improvements to pay for the cost of those projects.

Currently, the City of Westwood has no bonded debt liability. The \$425K lease-purchase agreement on the 5050 Rainbow Blvd property is the only outstanding current debt-service liability on the city.

An Equipment Replacement Plan is also included in the proposed budget that illustrates the anticipated FY 2016 expenses, as well as projected equipment and vehicle expenses for FY 2017 and beyond. In the recent past, the city financed the purchase of city vehicles with lease-purchase agreements, paying additional interest expenses. The final lease-purchase payment on the most recently purchased Public Works vehicles was made earlier in 2016.

Based on enhanced revenues, replacement vehicles for the Public Safety motor-pool has 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 term expected life-span. The proposed FY 2017 Budget continues this 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. Public Works expects the need to replace it's circa 2004 Ford F550 truck in 2019.

Equipment Replacement - Plan

Department / Project Description	2016	2017	2018	2019	2020	Beyond	Equip Total
Public Works							
Lease Payment - PW vehicles	\$34,962						69,924
Traffic Control Trailer							-
Replace 2001 Mower							13,000
Replace 2004 Ford F-550 & equipment				\$70,000			70,000
Replace 2006 Street Sweeper						\$200,000	200,000
Replace 2012 Ford F-550 & Equipment						\$70,000	70,000
Replace 2012 Ford F-350 & Equipment						\$45,000	45,000
Replace 2012 Mower						\$13,000	13,000
Replace 2012 Skid Steer Loader						\$65,000	65,000
Replace 2015 Mower						\$13,000	13,000
Street Light Maintenance	8,250	8,250	8,250	8,250	8,250		49,500
PW Sub Total	43,212	8,250	8,250	78,250	8,250	406,000	608,424
Public Safety							
Replace 2014 Vehicle #1				27,500			27,500
Equipment for Vehicle #1				11,500			11,500
Replace 2015 Vehicle #2					27,500		55,000
Equipment for Vehicle #2					11,500		23,000
Replace 2010 Vehicle #3	27,500					27,500	55,000
Equipment for Vehicle #3	11,500					11,500	23,000
Replace 2011 Vehicle #4			27,500				27,500
Equipment for Vehicle #4			11,500				11,500
In-car computer replacements (4)	16,000						16,000
Safety Vests	10,000						10,000
Electronic Ticketing	15,000						15,000
Computer / IT Upgrades	14,000	2,000	2,000	2,000	2,000	2,000	24,000
PS Equipment		18,000	18,000	18,000	18,000	18,000	90,000
PS Sub Total	94,000	20,000	59,000	59,000	59,000	59,000	389,000
City Hall Improvements and Systems / IT							
Telephone System		12,000					12,000
Conference Room Table / Chairs		4,500					4,500
Community Room Chairs		8,000					8,000
Council Chambers Audio/Visual Upgrade		6,000					6,000
Computer Replacement / Upgrade	2,000	2,000	2,000	2,000	2,000		11,500
CH Sub Total	2,000	32,500	2,000	2,000	2,000	-	42,000
Total	139,212	60,750	69,250	139,250	69,250	465,000	1,039,424

EQUIPEMENT RESERVE FUND								
REVENUES	Actual		Budget		Proj		Budget	Forecast
Line Item	2015		2016		2016		2017	Forecast
								2019
CASH CARRYFOWARD	7,951		14,441		-		9,322	71,322
Encumberance / Cash Bal Transfer					5,000			
Transfer from GF - ADMIN			2,000				3,000	
Transfer from GF - PW	37,723		35,000		35,450		35,000	35,000
Transfer from GF - PS	39,000		83,000		83,000		20,000	59,000
Transfer from GF - GO	9,168		5,000		5,000		5,000	5,000
Transfer from GF - GO Bldg Pmt Cont					11,070		27,000	-
Transfer from GF - Parks								
Transfer from CIP								
TOTAL	93,841		139,441		139,520		99,322	170,322
EXPENDITURES	Actual		Budget		Proj		Budget	Forecast
Line Item	2015		2016		2016		2017	Forecast
								2019
PW MACHINERY & EQUIPMENT	49,675		34,962		36,198			70,000
PS MACHINERY & EQUIPMENT	44,166		94,000		94,000		20,000	59,000
BLDG FURNISINGS & EQUIPMENT			2,000				32,500	2,000
STREET LIGHT MAINT			8,250				8,250	8,250
TRANSFER TO GF								
TRANSFER TO CIP								
TOTAL	93,841		139,212		130,198		60,750	139,250
FUND BALANCE	0		229		9,322		38,572	31,072

City of Westwood
CAPITAL IMPROVEMENT PLAN (CIP)

Project Description	Priority	2016	2017	2018	2019	2020	2021	Beyond	Project Total
Street Rebuild									
Spot Street Repairs		55,000							55,000
W. 49th Ter, Belinder to Mission Rd	1		225,000						225,000
Booth St, 50th Street to 49th Ter	2			175,000					175,000
Adams St, 50th St. to 48th Terrace	2			235,000					235,000
W 49th Street, Adams to Rainbow Blvd.	2			30,000					30,000
W 49th Ter, Booth to Adams	2			125,000					125,000
W 49th Ter, Belinder to Booth	2			200,000					200,000
Booth St, 49th Terrace to 48th Ter	2			70,000					70,000
Alley, Annex	3				20,000				20,000
W. 47th Terrace, Rainbow Blvd. to State Line	3				250,000				250,000
W. 48th Street, Rainbow Blvd. to State Line	3				250,000				250,000
W. 50th Terrace, Belinder Ave. to Mission Rd.	5							200,000	200,000
W. 48th Street, Mission Road to Belinder Ave.	4						160,000		160,000
Street Projects - CARS									
W. 47th Place, Rainbow Blvd. to State Line Road					200,000				200,000
Mission Road, 53rd Street to 47th Street								250,000	250,000
Belinder Avenue, South City Limits to West 47th Street								150,000	150,000
W. 47th Street, Mission Road to Rainbow Blvd						300,000			300,000
Street Maintenance and Repair									
W 47th Street curb repairs		20,000							20,000
W 47th Ter - Belinder Ave to Mission Rd.							90,000		90,000
Crackfill and Concrete Repair - misc streets		10,000	10,000	10,000	10,000	10,000	10,000		106,000
All Streets - Sub Total		85,000	235,000	845,000	730,000	310,000	260,000	600,000	3,111,000
Street - Stormwater Improvements									
Booth St, 50th Street to 49th Ter - Stormwater improvements				35,000					35,000
Adams St, 49th Ter to 49th St - Stormwater improvements				25,000					25,000
W 49th Ter, Booth to Adams - Stormwater improvements				25,000					25,000
W 49th Ter, Belinder to Booth - Stormwater improvements				20,000					20,000
All Streets - Stormwater - Sub Total		-	-	105,000	-	-	-	-	-
Engineering & Design									
		33,750	147,750	191,500	117,000	54,000	106,000	494,250	1,198,000
Street Lights									
Residential Street Light replacement			35,000	95,000	75,000	65,000	65,000	65,000	400,000
Street Lights, Pole Repair and Replacment		5,000	5,000	5,000	5,000	5,000	5,000	5,000	35,000
Street Light Sub Total		5,000	40,000	100,000	80,000	70,000	70,000	70,000	435,000
Dennis Park Improvements									
ADA Compliance								75,000	75,000
Tennis Court / Sidewalks			23,000						23,000
Other Improvements								800,000	800,000
5050 Rainbow Blvd purchase		17,788	17,788	17,788	17,788	433,394			527,114
Park Sub Total		17,788	40,788	17,788	17,788	433,394	-	875,000	1,425,114
City Bldgs & Other Improvements									
PW Driveway				13,000					13,000
City Stone Wall Repair & maintainance		5,000	5,000	5,000	5,000	5,000	5,000		45,000
CH Cost Study			20,000						20,000
CH Monument Sign - 47th Street			1,500						1,500
CH restrooms: Wallpaper, Partitions, Fixtures, Floor Tile			10,000						10,000
CH Carpet in Council Chambers				2,500					2,500
CH Interior Painting: Walls, Doors and Door Trim				6,000					6,000
CH Light Fixtures & Ceiling Tiles: Ceiling Troffers				5,000					5,000
CH Emergency Exit Signs and Lights: expired & obsolete				2,000					2,000
CH Parking Lot: Mill and Overlay, stripe,				35,000					35,000
CH Flast Roof: 24 years old, life expectancy 20-30 years				18,000					18,000
CH Roof Top Heating & Air Conditioning Units (5)		21,950		17,000	17,000			17,000	72,950
CH Community Room: New floor covering					9,000				9,000
CH Exterior Dryvit needs repair and refinish								6,000	6,000
CH Standing Seam Roof								7,000	7,000
CH Tile replacement in Community Room Hallway								3,000	3,000
Bldg Sub Total		26,950	36,500	103,500	31,000	5,000	5,000	33,000	255,950
Grand Total		168,488	500,038	1,257,788	975,788	872,394	441,000	2,072,250	6,425,064

CAPITAL IMPROVEMENT PLAN (CIP) FUND

REVENUES	Actual		Budget		Proj		Budget		Forecast		Forecast	
Line Item	2015		2016		2016		2017		2018		2019	
CASH CARRYFOWARD	214,170		42,265				131,592					
Encumbrance / Cash Bal Transfer					83,408							
TRANSFER FROM STATE HWY MAINTENANCE	8,892		8,892		8,892		8,892		8,892		8,892	
TRANSFER FROM SPECIAL HIGHWAY	39,110		39,500		39,500		39,500		39,500		39,500	
CARS PROGRAM-												
KLINK PROGRAM												
TRANSFER FROM GO - STONE WALLS			5,000		5,000		5,000		5,000		5,000	
TRANSFER FROM PW Eng			13,000		13,000		13,000		13,000		13,000	
TRANSFER FROM GO - CIP	223,379		71,000		71,000		100,000		100,000		100,000	
TRANSFER FROM GO - Bldg Pmt Cont					44,280		108,000		-		-	
TRANSFER FROM PARKS												
TRANSFER FROM STORM WATER FEE	80,000		80,000		-		160,000					
TOTAL	565,551		259,657		265,080		565,984		166,392		166,392	
EXPENDITURES	Actual		Budget		Proj		Budget		Forecast		Forecast	
Line Item	2015		2016		2016		2017		2018		2019	
ENGINEERING CONSULTANTS			33,750		33,750		147,750		117,000		54,000	
STATE HIGHWAY MAINTENANCE	8,892											
SPECIAL HWY MAINTENANCE	40,220		39,500				39,500		39,500		39,500	
CARS PROJECT												
KLINK PROGRAM-RAINBOW												
CAPITAL PROJECTS - STREET	316,624		85,000		55,000		235,000		730,000		310,000	
CAPITAL PROJECTS - STREET-STORMWATER			-				-		-		-	
CAPITAL PROJECTS - PARKS	17,788		17,788		17,788		40,788		17,788		433,394	
CAPITAL PROJECTS - BLDGS & OTHER	23,386		26,950		21,950		36,500		31,000		5,000	
CAPITAL PROJECTS - ST LIGHTS	150,346		5,000		5,000		40,000		80,000		70,000	
REPAIRS & MAINTENANCE - OTHER	9,406		-									
TRANSFER TO GF			-									
TRANSFER TO STRM WATER FUND			-									
TOTAL	565,552		207,988		133,488		539,538		1,015,288		911,894	
FUND BALANCE	(0)		51,669		131,592		26,447		(848,896)		(745,502)	

Storm Water Utility Fund

The FY2017 Budget for the City of Westwood reflects revenue from a storm water utility fee that was first enacted and collected in 2014. The fee is based on \$1 per month per 500 sq. ft. of impervious surface area on each property within the City of Westwood. This fee will be collected as an assessment on the property tax bills, same as the residential solid waste fees are collected.

Westwood's fall leaf pick-up service is funded from the Storm Water Utility Fund. Revenues from the storm water utility fee also help pay for curb-and-gutter replacements association with street improvement projects.

Woodside Village TIF / CID Fund

The proposed FY 2017 Budget includes a separate Woodside Village TIF/CID fund that includes the existing and anticipated revenues, transfers and expenses associated with the Woodside Village TIF district and the Community Improvement District (CID) that has been established.

STORMWATER UTILITY FUND								
REVENUES		Actual		Budget	Proj	Budget	Forecast	Forecast
Line Item		2015		2016	2016	2017	2018	2019
CASH CARRYFOWARD		16,187		16,187	5,005	86,505	4,005	2,005
STORMWATER UTILITY FEE		\$93,996		\$96,500	\$94,500	\$96,500	\$97,000	\$97,500
TRANSFER FROM GF								
TOTAL		110,183		112,687	99,505	183,005	101,005	99,505
EXPENDITURES		Actual		Budget	Proj	Budget	Forecast	Forecast
Line Item		2015		2016	2016	2017	2018	2019
ENGINEERING & STUDIES								
STRM WATER REPAIRS AND MAINTENACE		4,438		6,000		6,000	6,000	6,000
STRM WATER CAPITAL PROJECTS		-						
LEAF PICKUP PROGRAM EXPENSES		20,739		10,000	13,000	13,000	13,000	13,000
TRANSFER TO CIP FUND		80,000		80,000		160,000	80,000	80,000
TRANSFER TO GF								
TOTAL		105,178		96,000	13,000	179,000	99,000	99,000
FUND BALANCE		5,005		16,687	86,505	4,005	2,005	505

WOODSIDE VILLAGE TIF & CID FUND								
REVENUES		Actual		Budget	Proj	Budget	Forecast	Forecast
Line Item		2015		2016	2016	2017	2018	2019
CASH CARRYFOWARD		1,684						
TIF REVENUES		43,488		50,000	19,666	107,267	328,359	338,209
TRANSFER FROM GF (Sales Tax 40%)		1,821		8,000	6,781	19,000	25,000	25,750
CID REVENUES				15,000	15,000	93,500	96,305	99,194
TOTAL		46,992		73,000	41,446	219,767	449,664	463,153
EXPENDITURES		Actual		Budget	Proj	Budget	Forecast	Forecast
Line Item		2015		2016	2016	2017	2018	2019
TIF & CID EXPENSES		48,676		73,000	41,446	219,767	449,664	463,153
TRANSFER TO CIP FUND		-		-				
TRANSFER TO GF		-		-				
TOTAL		48,676		73,000	41,446	219,767	449,664	463,153
FUND BALANCE		(1,684)		0	0	0	0	0