

FY 2018 BUDGET



Budget Overview Summary

The overall economy, residential redevelopment activity, and a strong real estate market in the Westwood area continues to have positive impacts on the proposed FY 2018 Budget for the city. Real estate valuations within the city are increasing with new development activity and with increased demand for housing. Long-term economic development projects, like Woodside Village mixed-use project, is having a positive result on the city's revenues. This increase in the City's overall tax-base and anticipated additional revenues in FY 2018 will allow the City of Westwood to ensure that core city services are sustained at desired levels, while planning for complex and potentially expensive infrastructure issues within the city - all without a mill levy increase.

The proposed FY 2018 Budget is based on a conservative estimate of anticipated revenue sources. Some potential fees, like building permit fees associated with the Woodside Club expansion project and construction of Phase II of the Woodside Village development project, are included in the proposed budget, but only on a contingency basis for one-time expenses. The proposed budget does adequately fund daily operational expenses, but the budget recognizes that the city continues to struggle to provide adequate funding levels on a "pay-go" basis for needed infrastructure improvement projects.

2016 Recap

General Fund

In FY 2016 the City of Westwood accounted for **\$2,227,506** of expenditures, **\$148,351** less or 6.2% less than the **\$2,375,857** of budgeted FY 2016 General Fund expenditure amount.

In FY 2016 **\$2,304,348** of revenues was collected vs. the **\$2,219,637** budgeted amount, or **\$84,711** of additional non-budgeted revenues. The adopted FY 2016 budget anticipated the use of up to **\$130,220** of the General Fund cash balance.

The less than budgeted expenditures, and greater than budgeted revenues was the result of several factors:

Expenses

- Gas & Oil less expensive than budgeted (\$9K in PS, \$6,4K in PW)
- Delay in filling new Public Works position +\$28K in overall PW budget savings
- PS Salary +\$39K
- Few CIP projects - \$71K in GO transfers vs. \$100K budgeted
- Partial transfer of annual PW Lease-Purchase amount

Revenues

- Utility Franchise +25K (\$185K vs \$160 budgeted)
- Bldg Permits +\$19.5K (\$44.5K vs. \$25K budgeted)
- County Sales tax +\$11.5K
- Court Fines \$29.3K

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 – one new FTE mid-year.

CIP Fund

In 2015 over \$500K in expenditures was from the CIP fund, based on completing several needed and desired 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.

Even though the Jan 1, 2016 CIP Fund showed a \$0.00 fund balance, the CIP fund ended the month of January 2016 with a positive fund balance. \$45,583 was deposited from the repayment of the non-expired life costs of the KCP&L traffic signals by the Woodside Village developer. The Woodside Foundation donated \$ 4,573.25 to cover the 2014 costs realized from the repairs to the 5050 Rainbow property caused by a leaking HVAC condenser line, and the Foundation donated \$8,000 for a project to address the Dennis Park tennis courts. Also, duplicate checks for the City Hall door security project were issued in 2015. The reconsolidation of this matter added about \$25,275 back into the CIP fund in early 2016. There was a July 1, 2016 cash balance of about \$83,500 in the CIP fund.

2016 CIP Activity

The CIP Fund ended 2016 the year with a fund balance of **\$105,428**. About \$85,000 of expense was accounted for from within the CIP fund with transfers from the General Fund in 2016. The City Hall security door project accounted for about \$27,500 in total expenses, and replacement of an HVAC unit at City Hall was about \$22,000 in total expenses. Engineering design charges with Uhl Engineering was an additional \$16,500 in expenses in FY 2016. The end of year CIP fund balance resulted mostly from accounting adjustments and reimbursements from Woodside Village on FY 2015 expenses.

2016 CIP Highlights

• City Hall security doors	\$27,500
• City Hall HVAC Unit	\$22,000
• UHL Engineering	\$16,500
• 5050 Rainbow Interest	\$17,500
• Street Repairs	\$1,500
Total	\$85,000

Equipment Reserve Fund

The Equipment Reserve Fund ended the year with a fund balance of \$0.00. The final lease-purchase agreement payment, that was first established in 2012 for two Public Works vehicles, equipment and a mower, was made in early 2016. The \$12.8K in expense was a half-year's payment, but the Public Works department budget did include a full-year's or \$36K in budgeted expenses for vehicles. Only the amount needed for the final lease-purchase payment was transferred from the General Fund into the Equipment Reserve Fund. A replacement Public Safety vehicle and its associated equipment, upgrades to the Public Safety computer network, replacement PS Safety vests, and the Electronic Ticketing system was also accounted for in 2016 out of the Equipment Reserve Fund.

2016 Equipment Reserve Highlights

• Purchase PS Vehicle	\$27,500
• Equipment for PS Vehicle	\$12,000
• In-car computer (4)	\$16,000
• Safety Vests	\$10,000

• Electronic Ticketing	\$15,500
• PS IT Upgrades	\$14,000
• PW Vehicle Lease	\$12,865
• Other	\$15,885
Total	\$123,750

2017 Budget Highlights

Current Year

The approved FY 2017 budget is based on 16-full time staff positions (FTE) – 9 in the Police department (1 mid-year addition), 3 in Administration, and 4 in Public Works (1 new FTE in PW in 2016).

Fund Balance – GF Cash Reserves Budgeted to be Used 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 2012 and 2015.

	Jan 1 GF Cash Balance	Used (-) Increased (+)	Budgeted
2017	\$401,978		-\$75,690
2016	\$325,136	+\$76,842	-\$130,220
2015	\$370,281	-\$45,145	-\$76,251
2014	\$321,964	+\$48,317	-\$65,000
2013	\$247,588	+\$74,376	-\$108,194
2012	\$308,015	-\$60,427	-\$58,230

The Jan 1, 2015, 2016, and 2017 Fund Balance or cash reserve levels for each budget fund:

	2015	2016	2017
• General Fund	\$370,281	\$325,136	\$401,978
• CIP Fund	\$214,170	\$0	\$105,428
• Equip Reserve Fund	\$7,951	\$0	\$0
• Storm Water Fund	\$16,187	\$21,191	\$84,396
• Special Highway Fund	\$35,790	\$0	\$52,123
• WV TIF & CID Fund	\$1,684	\$1,820	\$3,165

Master Plan – Shockey Consulting Fees

The process for developing a new Master Plan for Westwood began over two years ago with development of a formal request for proposals (RFPs) in early 2015. The city received 7 qualified proposals in July of 2015 from outside firms, which were vetted by an ad hoc group of citizens. This culminated in the hiring of Shockey Consulting Services, LLC. The planning process began in February of 2016. \$50K was budgeted in FY 2016 to pay for Master Plan consulting services. The approved budget included a potential of \$25K from Westwood Foundation. \$5,000 was granted from Westwood Foundation at the end of 2015, and deposited in January of 2016. A total amount of \$67,463 was paid to Shockey Consulting, of which \$17,981 was from in 2017. The approved FY 2017 Budget did not include this additional expense.

Proposed FY 2018 Budget

City Valuation

The June 15th valuation estimates have been release by Johnson County. Property valuations and the overall 2017 assessment for Westwood is increasing, even though personal property valuations is lower. The one State Assessed property in Westwood, the Southern Star Gas Exchange property, is about 4% higher. Much of the increase in real estate valuations is being captured in the Woodside Village TIF.

The JoCo Records and Tax Administration office reports that \$2,843,238 in total new improvements was assessed in Westwood within the **\$25,676,146** total Real Estate assessed valuation. \$2,633,934 of those improvements are accounted for by the Woodside Village TIF, so \$209,304 is the total net assessed valuation for improvements not attributed to the Woodside Village TIF, all of which is exempt under the new property tax lid provisions.

City of Westwood Valuation Information

Year	Real Estate	Personal	State Assessed	Total Assessed Valuation	Woodside Village TIF Increment	IRB / MTN Assessed Valuation	Mill Levy
2017* June	25,676,146	91,663	373,974	\$26,141,783	\$2,633,934	\$1,795,500	
2016 (Nov)	22,855,557	109,066	359,249	\$23,323,872	\$1,264,652	\$1,765,750	21.301
2016 July	22,855,557	115,536	359,249	\$23,330,342	\$1,264,652	\$1,765,750	
2015	20,505,389	120,228	404,107	\$21,029,724	\$188,319		22.523
2014	21,740,785	176,272	403,848	\$22,328,952	\$443,205		22.275
2013	20,316,970	201,784	458,885	\$20,977,639	\$14,232		23.676
2012	20,705,174	283,990	423,875	\$21,413,039			24.464
2011	21,001,523	335,748	612,417	\$21,949,688			23.881
2010	21,289,675	447,946	549,160	\$22,286,781			23.499
2009	21,684,711	691,986	545,776	\$22,922,473			23.493
2008	22,178,380	842,478	566,817	\$23,587,675			25.571
2007	22,161,436	1,192,133	570,005	\$23,923,574			22.604
2006	21,166,092	1,543,428	541,729	\$23,251,249			19.551
2005	22,935,013	2,171,072	532,911	\$25,638,996			16.746
2004	22,634,563	4,226,422	4,434,255	\$31,295,240			13.090
2003	22,230,403	4,942,010	4,622,377	\$31,794,790			12.902
2002	21,698,545	6,208,671	6,116,543	\$34,023,759			10.924
2001	21,555,074	7,035,983	10,401,115	\$38,992,172			8.914
2000	20,762,849	9,931,711	7,863,214	\$38,557,774			8.022

* 2017 is based on June 15th 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 the first phase of this mixed use commercial and residential project is finished. 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 2018 budget cycle, **\$2,633,934** of increment real estate valuation from both the Woodside Village North project and from the Woodside Club properties will be captured by TIF District.

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 **\$1,795,500** in 2017 assessed valuation for this one property (about 7% of the city total) is not reflected in the June 15th 2017 real estate valuation total for the city. MTN will make a PILOT payment to Johnson County at the end of 2017 that is 2% greater than last year's first payment. This will result in about \$29,475 of revenue to the City of Westwood in FY 2018 not specifically classified as ad valorem tax revenue.

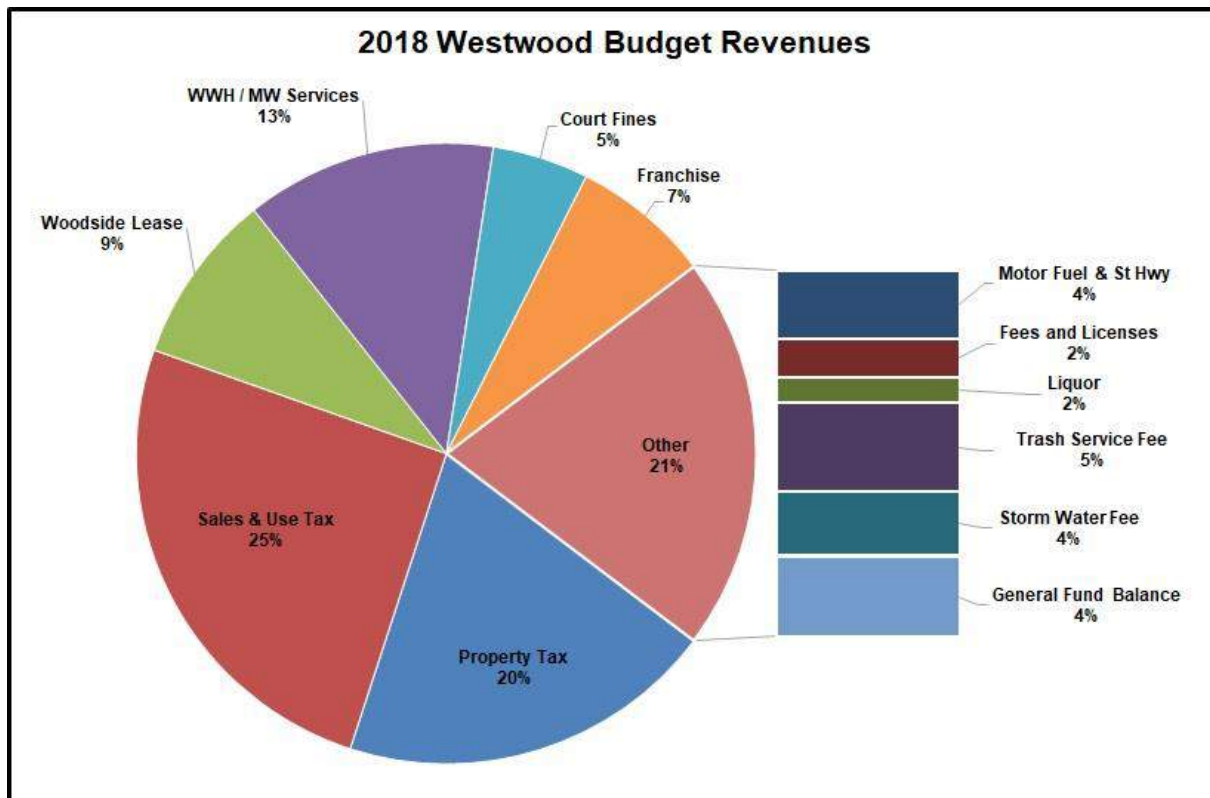
The performance agreement for the IRB with MTN calls for a 2% annual increase in PILOT payments to be made over the 10 year life of the IRB abatement period, then a prohibition on condominium more than 50% the office building space for an additional 5-years after the IRB exemption expires, even though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

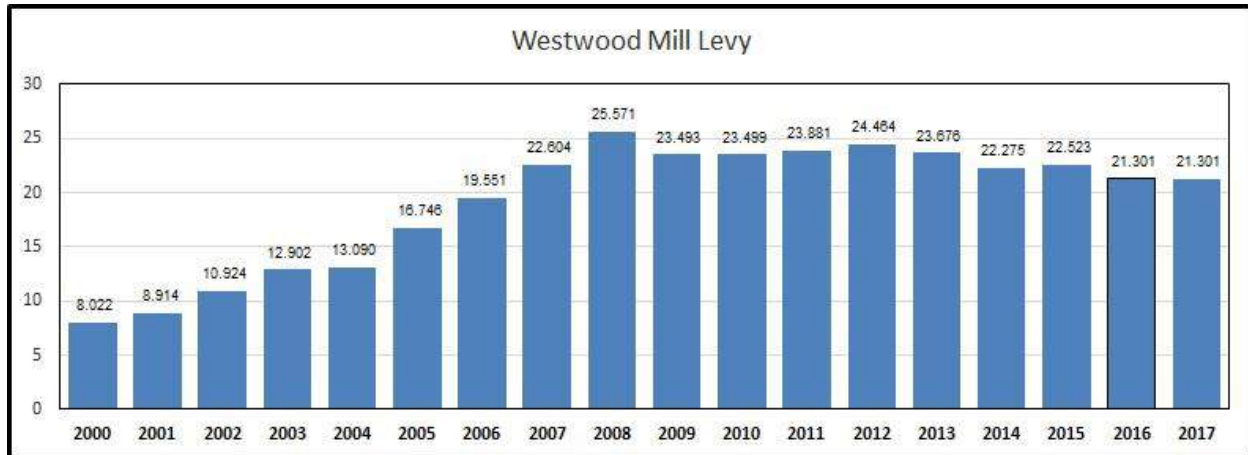
2018 Revenues

The overall General Fund Budget revenues are projected to increase from a budgeted amount of \$2,685,627 in FY 2017, to **\$ 2,733,465** in FY 2018. Much of the projected revenue stems from on-going increases in revenues sources like sales taxes, franchise fees, and liquor receipt revenues. The city's share 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 2018 Budget calls for the mill levy to be maintained at a rate of 21.301.



Ad Valorem Tax Revenue

The amount of Ad Valorem Tax revenue (property tax) anticipated to be collected will increase from the \$496,986 amount approved in the city's FY 2017 Budget, to a proposed \$556,874 for FY 2018 Budget.

Utilizing the same 21.301 mill rate will generate a net amount of \$500,741 in Ad Valorem Tax revenue for the 2018 GF budget, after Westwood's share of Woodside Village TIF increment property taxes is allocated. \$556,846 is the FY 2018 budgeted total Ad Valorem revenues, including Westwood's share of the Woodside Village TIF property taxes.

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 2018 Budget, the budgeted Ad Valorem Tax revenue represents only about 19.4% 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
2017	\$556,874
2016	\$496,986
2015	\$473,652
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 – HB 2088

2018 marks the first-year city budgets must be submitted within the tax lid enacted by the Kansas Legislature. This tax lid potentially could impact low-growth communities and/or those communities with greater reliance on property tax revenues. The tax lid does allow for funding relief for some cost pressures that communities like Westwood may face. Those costs pressures include potential investment in infrastructure improvements as well as increased costs for public safety services.

The valuation growth in Westwood realized from the Woodside Village project and the recommended increases in Public Safety expenditures in 2018 will allow the City to realize the growth in property valuations in funding the FY 2018 City budget. Westwood could have realized a total computed tax levy of \$630,040 in the FY 2018 budget, and still be in compliance with the provisions of HB 2088 – the property tax lid bill.

General Fund Cash Balance - Budgeted vs Actual

The past six (6) 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, 2014 and 2016 the GF cash balance increased, even though the approved budget included the potential use of cash reserves.

The proposed FY 2018 Budget include \$119,968 potential use of GF cash reserves. The approved FY 2017 Budget included \$75,690 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 some of the anticipated new businesses has yet to open. The proposed budget includes only a modest increase 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.

Budget Year	Jan 1 GF Cash Balance	Budgeted	Used (-) Increased (+)
2018		-119,968	
2017	\$401,978	- \$75,690	
2016	\$325,136	- \$130,220	+\$76,842
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

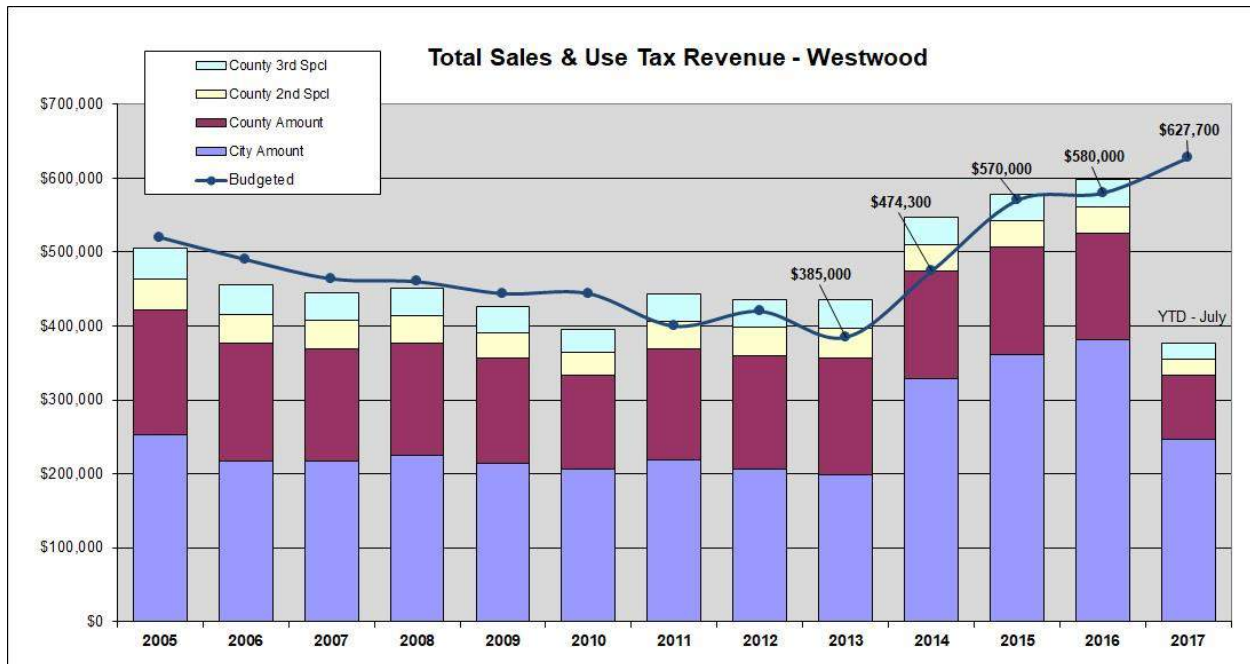
It is anticipated that the use of GF cash reserves may not be needed in FY 2017 given the new Public Safety staff position has yet to be hired. If sales tax proceeds from the Woodside Village project exceed estimates, in addition to the increases in franchise fees and alcohol tax revenues from the project and elsewhere in the city, little to no General Fund cash reserves could be used in FY 2018.

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 2018 budget does include an estimated \$15.9K 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 new annual taxable sales from within the Woodside Village TIF area. 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 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 2018 Budget is set at \$ \$432,600. The city's total share of the county-wide sales tax is set at \$250,000 which includes about \$30K of new sales tax based on the Westwood's share of the new county-wide sales for the County Courthouse project. The FY 2018 budget has a total sales & use tax collection amount of **\$682,600**.



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 experienced a general downward trend in distribution amounts due to the formula used to distribute these sales tax revenues to all cities in the county. The growth of population elsewhere in Johnson County plus, the larger ad valorem amounts being collected by other cities in the county has resulted 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 1,658 people, which is a downward estimate of 1,719 from the prior year. This population estimate is now being factored into this distribution formula as of July 1, 2017. The proposed ad valorem amount of \$556,874 in the FY 2018 budget for Westwood may help offset this population loss in the distribution formula.

City of Westwood County-Wide Sales Tax Distributions Ratio

Date	Ratio
Jul-17	0.2084%
Jan-17	0.2147%
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 2018 Budget does include \$30K as the city's FY 2018 share from a proposed new county-wide sales tax initiative approved by the voters last November for a new court house building and other Public Safety improvements. The \$30K in new sales tax revenue is included in the budgeted \$250K amount of the city's total share of county-wide Sales & Use Tax revenues.

Franchise Fees

The proposed FY 2018 Budget is based on \$195K in total franchise fee collections, a \$15K increase from the FY 2017 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 2017 or 2018, and the start of Phase II of the Woodside Village project could potentially begin in 2019 or early 2020. 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 \$155,000 for FY 2018. 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 2018. 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

As expected, there will be a price increase for the FY 2018 contract year based on the \$15.17 per month winning bid by Waste Corporation of Missouri LLC (WCA) for residential trash services. At \$15.17 per month, the annual cost per residence to the City of Westwood for trash and recycling service by WCA will be \$182.04. An additional administrative fee of 1.0%, or an additional \$1.96 will be added to this amount to cover some city administrative costs and any revenue short falls resulting from non-payments of property taxes in calendar year 2018. The total FY 2018 tax assessment for Westwood for residential trash services will be set at \$184.00. The FY 2017 rate was \$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 call 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 2018 Budget does not 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 lease 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 2018 Budget does not anticipate any revenues from the Westwood Foundation.

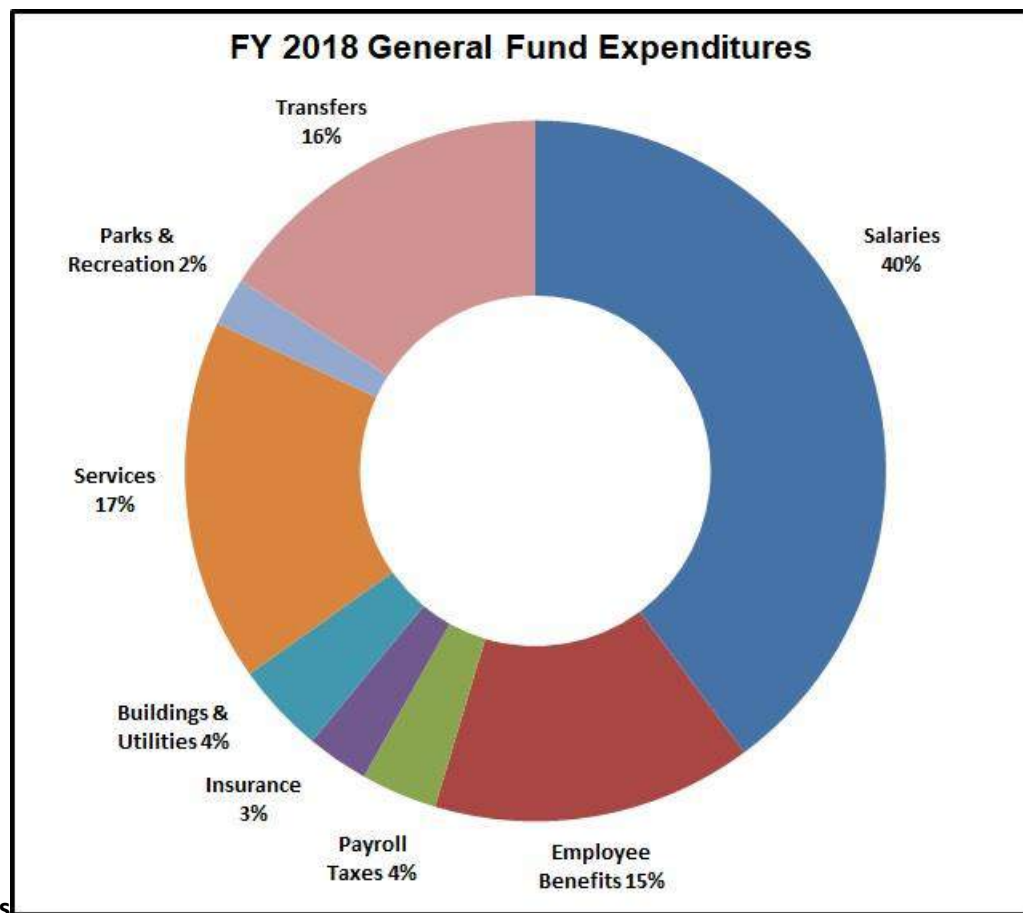
GENERAL FUND REVENUES	Receipts	Receipts	Budget	Proj	Budget	Forecast	Forecast
Line Item	2015	2016	2017	2017	2018	2019	2020
CARRYOVER	45,145		75,690		119,968		
AD VALOREM TAX	478,316	503,351	496,986	500,000	556,846	556,846	556,846
WV TIF				(28,484)	(56,105)	(56,105)	(56,105)
MTN PILOT			28,898		29,476	31,090	31,712
FOUNDATION REV							
5050 RAINBOW RENT			18,000		-		
WOODSIDE RENT	240,000	240,000	240,000	240,000	240,000	240,000	252,500
Subtotal	763,461	743,351	859,574	711,516	890,185	771,830	784,952
MOTOR VEHICLE TAX	54,879	54,563	56,306	51,000	53,619	57,432	58,580
DELINQUENT TAXES							
UTILITY FRANCHISE TAX	133,310	185,269	180,000	195,000	195,000	195,000	195,000
BUSINESS LIC & PERMIT	17,280	13,462	18,000	18,000	18,000	18,000	18,000
NON-BUSINESS LIC & PERMT	218	135	250	250	250	250	250
BLDG PERMIT FEES-WW	46,140	44,566	20,000	20,000	20,000	20,000	20,000
CONT BLDG PMT FEES - WV			135,000		135,000		
BLDG PERMIT FEES-WWH	1,142	140					
BLDG PERMIT FEES-MW	859	3,735					
STATE HWY MAINTENANCE	8,892	8,898	8,892		8,892	8,892	8,892
SPECIAL HIGHWAY			39,810		40,860	40,860	40,860
CARS PROGRAM-							
KLINK PROGRAM							
CITY SALES & USE TAX	359,835	382,056	416,700	420,000	432,600	445,600	459,000
WV CID SALES TAX			93,500				
COUNTY SALES & USE TAX	216,872	216,545	220,000	220,000	250,000	250,000	250,000
LIQUOR GRS REC TAX	24,246	21,294	30,000	40,000	40,000	40,800	41,616
POLICE SERV WWH	150,000	150,000	150,000	150,000	155,000	155,000	155,000
POLICE SERV MW	96,044	125,000	125,000	125,000	125,000	125,000	125,000
POLICE SERV - CROSS GRD	2,135	2,564	2,500	2,200	2,500	2,500	2,500
POLICE SERV - EXTRA PATROL	41,102	37,577	45,000	40,000	45,000	45,000	45,000
MUNICIPAL COURT FINES	148,335	159,394	135,000	135,000	135,000	135,000	135,000
CITY HALL USE - MW	1,975	2,100	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	426	377	300	300	300	300	300
TRASH - SPECIAL ASSESSMENTS	107,279	109,740	111,264	109,500	133,956	134,000	134,000
SALE OF EXTRA TRASH STICKERS	401	91	250	250	250	250	250
COMMUNITY ROOM FEES	6,740	4,634	5,000	5,000	5,000	5,000	5,000
OTHER INCOME	22,985	847	2,500	2,500	2,500	2,500	2,500
PUBLIC WORK SERVICES	14,851	13,250	15,000	15,000	15,000	15,000	15,000
SALE OF FIXED ASSETS							
POOL FEES	10,553	12,519	11,000	13,100	14,000	14,000	14,000
PK & REC / BCAF - INCOME			1,500				
CODES SERVICES	7,691	8,642	6,500	3,000	5,000	5,000	5,000
GRANT RECEIPTS							
LAW ENFORCE EQUIP GRANT		1,498					
Subtotal	1,476,291	1,560,998	1,833,472	1,569,300	1,836,927	1,719,584	1,734,948
Grand Total	2,239,752	2,304,348	2,693,045	2,280,816	2,727,112	2,491,414	2,519,900

2018 Expenditures

The proposed FY 2018 budget is based on 16-full time staff positions (FTE) – 9 in the Police department, 3 in Administration, and 4 in Public Works.

The three (3) full-time positions in the Admin department: Chief Administrative Office/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 2018 budget includes a budgeted pool for salary increases. Mayoral action is necessary to implement any change to the staff salary compensation rates.

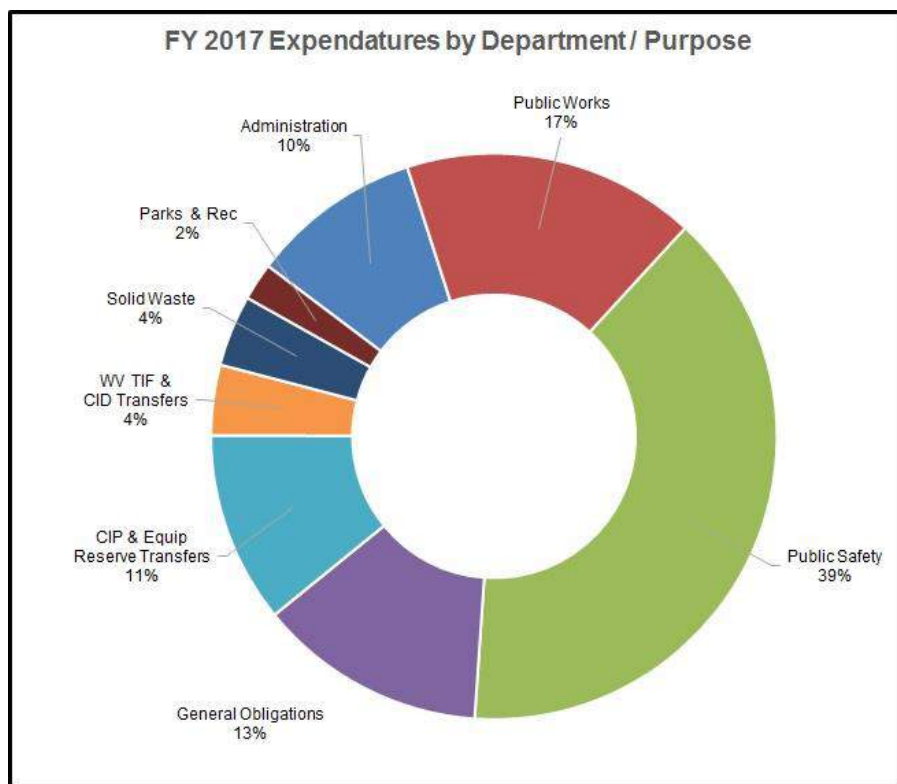


Health Insurance

Health insurance costs are 7% to 15% higher than the previous year depending on the coverage. The proposed FY 2018 Budget is based on next year's Kansas State Health Plan premium rates for health, dental and vision plan coverages. 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 2017, 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 ~\$24,400 per employee. This equates to a potential additional \$73K 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 \$9,540 “plug number”, or \$28,620 total in potential ER insurance expenses. If this expense is not realized, that amount could potentially add to the GF cash balance by the end of 2018, which then could be budgeted as a transfer into either the CIP Fund or Equipment Reserve fund in early 2019.



KPERS / KP&F Retirement

The employer (ER) KPERS and KP&F rates for FY 2018 are adjusted based on the 2018 rates.

Year	KPERS	KP&F
2018	8.39%	20.09%
2017	8.46%	19.03%
2016	9.18%	20.42%
2015	9.48%	21.36%
2014	8.84%	19.92%
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 2018.

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 – 401a

The proposed FY 2018 budget includes \$10K for a potential match of 457 contributions into a 401a account. This is for all KPERS staff and the Police Chief positions as a potential policy offset of the difference between the city's 20.09% contribution to the KP&F retirement system vs. the 8.39% KPERS city contribution rate in FY 2018. The 401a plan is set up to match 50% of the first 6% of employee contributions into the 457 plan, not to exceed \$2,000 per year.

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. 78, was issued on March 3, 2017 and Waste Corporation of Missouri, LLC (WCA) was awarded the winning bid. On June 30, 2017, a contract was signed by the Executive Director of the Mid-America Regional Council (MARC) and WCA. The contract is for calendar years 2018 to 2020, with the option to renew each year through calendar year 2022. The contract calls for a fixed rate of service for years 2018 to 2020, and the ability for WCA to notify MARC for any price changes for the contract renewal options in years 2021 and 2022.

An additional administrative fee of 1.0%, or an additional \$1.96 will be added to this amount to cover some city administrative costs and any revenue short falls resulting from non-payments of property taxes in calendar year 2018. The total FY 2018 tax assessment for Westwood for residential trash services will be set at \$184.00. The FY 2017 rate was \$152.00.

Annual Rates Residential Trash Service Costs

- **2018 - 2020** \$15.17 (WCA)
- **2017** \$12.48
- **2016** \$12.12
- **2015** \$12.12
- **2014** \$11.91
- **2013** \$11.58 (Town & Country)
- **2012** \$16.66 (Deffenbaugh)

ADMINISTRATIVE EXPENSES	Acutal	Acutal	Budget	Proj	Budget	Forecast	Forecast
Line Item	2015	2016	2017	2017	2018	2019	2020
SALARIES	175,133	170,302	171,914	175,749	179,546	177,071	182,384
OVERTIME - Admin			4,172		4,339	4,297	4,426
PT Employee							
PAYROLL TAXES	13,570	12,823	15,848	13,308	16,550	16,323	16,813
RETIREMENT CONTRIBUTIONS	15,345	14,224	16,658	14,957	17,267	17,157	17,672
HEALTH INSURANCE	25,293	26,279	26,983	22,299	28,761	27,793	28,626
OFFICE SUPPLIES	1,870	1,739	1,000	1,100	1,000	1,000	1,000
RECEPTION & MEALS	2,868	2,844	2,000	1,206	2,000	2,000	2,000
TRAVEL ALLOWANCE	396		1,000	500	1,000	1,000	1,000
MAYOR'S DISCRETIONARY FUND			1,000		1,000	1,000	1,000
TRAINING PROGRAMS	1,470	820	1,800	750	1,800	1,800	1,800
PROFESSIONAL FEES							
COMPUTER EXPENSE	14,749	13,679	14,050	13,750	14,050	14,050	14,050
PRINTING	875	1,159	1,000	750	1,000	1,000	1,000
MAINTENANCE AGREEMENTS							
DUES & SUBSCRIPTIONS	1,349	1,813	1,800	1,800	1,800	1,800	1,800
EQUIPMENT RESERVE TRANSFER		1,270	3,000		3,000		
TOTAL	252,919	246,952	262,224	246,169	273,111	266,291	273,570

PARKS & RECREATION EXPENSES	Acutal	Actual	Budget	Proj	Budget	Forecast	Forecast
Line Item	2015	2016	2017	2017	2018	2019	2020
OPERATING SUPPLIES OTHER	1,033	1,673	1,500	1,500	2,000	1,500	1,500
COMPUTER EXPENSE		25					
PRINTING/CALENDAR							
PUBLIC UTILITIES	13,694	16,307	13,500	15,500	15,500	13,500	13,500
REPAIRS & MAINT OTHER	3,040	5,829	5,500	5,500	6,000	5,500	5,500
PROJECTS	3,620						
TREE & EASEMENT CARE	5,036	16,392	15,000	2,000	15,000	15,000	15,000
LANDSCAPING/EASEMENT MAINT	7,473	8,917	10,000	9,000	10,000	10,000	10,000
DUES & SUBSCRIPTIONS							
OKTOBERFEST	5,450	5,341	6,000	5,500	6,000	6,000	6,000
FIREWORKS	2,000	2,000	3,000	2,000	3,000	3,000	3,000
OTHER EVENTS	1,649	1,352	2,500	2,000	2,500	2,500	2,500
POOL PASSES	473	256	350	150	350	350	350
PARKS CIP TRANSFERS							
TOTAL	43,467	58,091	57,350	43,150	60,350	57,350	57,350

PUBLIC WORKS EXPENSES		Acutal	Acutal	Budget	Proj	Budget	Forecast	Forecast
Line Item	2015	2016	2017	2017		2018	2019	2020
SALARIES	166,750	194,949	201,229	217,978		210,258	207,266	213,484
OVERTIME - PW			16,326			13,594	16,815	17,320
PAYROLL TAXES	12,937	14,675	19,580	16,503		20,147	18,836	19,395
RETIREMENT CONTRIBUTIONS	16,624	23,102	19,227	18,290		21,020	19,804	20,398
HEALTH INSURANCE	50,782	51,960	66,280	50,914		71,808	68,268	70,316
DOT DRUG TEST ADMINISTRATION	211	312	500	445		500	500	500
Seasonal Temp Salary								
Seasonal payroll tax								
OFFICE SUPPLIES	1,120	1,095	750	600		750	750	750
GAS & OIL	7,088	7,093	13,500	9,000		13,500	13,500	13,500
OPERATING SUPPLIES OTHER	4,760	3,535	5,000	4,500		5,000	5,000	5,000
SMALL TOOL EXPENSE	3,329	3,155	2,500	4,000		3,000	2,500	2,500
TRAVEL ALLOWANCE	242	269	750	250		1,200	1,200	1,200
TRAINING PROGRAMS	58	45	500			1,200	1,200	1,200
STREETLIGHTS & TRAFFIC SIGNS	8,349	7,827	14,500	5,000		14,500	14,500	14,500
PRINTING	18	378	300			300	300	300
PUBLIC UTILITIES (PW SHOP)	17,235	15,893	12,000	11,500		12,500	12,500	13,000
WASTE DISPOSAL/DUMPSTER	3,021	288	1,500			500	1,500	1,500
REPAIRS & MAINT VEHICLES	36	6,650	6,000	6,500		6,600	6,000	6,000
STATE HIGHWAY MAINTENANCE								
REPAIRS & MAINT STREET								
SPECIAL HWY MAINTENANCE								
Repairs & Main - Sewers								
STONE WALL REPAIR & MAINT	3,330	491						
REPAIRS & MAINT OTHER EQUIP	6,344	4,602	5,000	3,500		5,000	5,000	5,000
CARS PROJECT								
DUES & SUBSCRIPTIONS	1,398	1,063	1,200	2,000		1,500	1,200	1,200
UNIFORMS	1,610	1,569	1,750	1,750		1,750	1,750	1,750
BLDG & GROUNDS MAINT	2,248	1,933	3,000	3,000		3,500	3,000	3,000
SAND & SALT	12,373	10,541	9,500	9,500		9,500	9,500	9,500
KLINK PROGRAM-RAINBOW								
EQUIPMENT RESERVE TRANSFER	37,723	35,319	35,000	35,000		35,000	35,000	35,000
PROFESSIONAL FEES			2,000			2,000	2,000	2,000
ENG CONSULTANT TRANSFER		13,000	13,000	13,000		13,000	13,000	13,000
LEAF PICKUP PROGRAM								
TOTAL	357585.3	399,743	450,891	413,230		467,627	460,889	471,313

PUBLIC SAFETY EXPENSES		Actual	Actual	Budget	Proj	Budget	Forecast	Forecast
Line Item	2015	2016	2017	2017		2018	2019	2020
SALARIES	504,612	480,305	456,128	504,574		471,205	485,341	499,901
OVERTIME - PS		2,350	61,317			61,840	63,156	65,051
PT Reserve Salary	-		48,888			27,300	43,862	45,173
CAR ALLOWANCE	-	(700)	5,400	5,400		5,400	5,400	5,400
PAYROLL TAXES	42,248	37,846	50,970	45,412		50,431	52,499	54,074
RETIREMENT CONTRIB	75,654	76,925	80,701	74,924		87,391	83,122	85,616
HEALTH INSURANCE	90,884	91,887	122,481	98,618		156,218	126,156	129,941
OPERATING SUPPLIES	6,973	7,484	7,500	7,500		7,500	7,500	7,500
GAS & OIL	12,269	9,955	19,000	10,000		19,000	19,000	19,000
UNIFORM & CLEANING	10,219	3,531	7,500	7,500		7,500	7,500	7,500
MUNICIPAL COURT COSTS	9,727	10,319	11,000	11,000		11,000	11,000	11,000
Records Management System			2,000	2,000		5,000	5,000	5,000
SMALL TOOL EXPENSE								
TRAVEL ALLOWANCE	160	100	4,000	1,500		4,000	6,000	6,000
County Mental Health Co-Responder			1,600	1,600		1,600	1,600	1,600
TRAINING PROGRAMS	4,798	11,838	10,000	10,000		10,000	10,000	10,000
SALARY-court clerk	53,477	52,745	52,139	55,748		52,139	53,703	55,314
OVERTIME - Court Clerk	4,144		2,632			2,632	2,711	2,792
PAYROLL TAXES-court clerk	4,105	3,973	4,929	4,222		5,593	5,077	5,230
RETIREMENT-court clerk		5,384	5,181	4,801		5,143	5,337	5,497
HEALTH INS-court clerk								
PROSECUTOR & JUDGE	20,300	21,000	23,100	23,100		23,100	23,100	23,100
COMMUNICATIONS	4,503	3,066	6,000	4,500		6,000	6,000	6,000
COMPUTER EXPENSE	14,130	18,528	18,000	15,000		18,000	18,000	18,000
PRINTING	2,286	2,752	2,000	2,000		2,000	2,000	2,000
REPAIRS & MAINT VEHICLES	3,759	4,131	5,000	4,500		5,000	5,000	5,000
REPAIRS & MAINT - OTHER	1,294	1,538	4,000	2,000		4,000	4,000	4,000
DUES & SUBSCRIPTIONS	2,387	1,538	2,000	2,000		2,000	2,000	2,000
MISCELLANEOUS	3,022	2,595	2,500	2,500		2,500	2,500	2,500
SCHOOL CROSSING GUARD	3,783	5,274	6,000	4,500		6,400	6,000	6,000
ANIMAL CONTROL	11,888	12,533	12,484	14,044		14,000	14,000	14,000
EQUIPMENT RESERVE TRANSFER	39,000	83,000	20,000	35,000		67,000	81,500	59,000
TOTAL	925,621	949,896	1,054,450	953,944		1,140,892	1,158,065	1,163,188

GENERAL OVERHEAD EXPENSES		Acutal	Actual	Budget	Proj	Budget	Forecast	Forecast
Line Item	2015	2016	2017	2017		2018	2019	2020
PAYROLL SERVICES	4,622	3,623	4,200	3,800		4,200	4,200	4,200
OPERATING SUPPLIES OTHER	5,076	7,197	6,810	6,800		6,810	6,810	6,810
SALARIES-governing body	23,400	23,900	23,400	23,400		23,400	23,400	23,400
PAYROLL TAXES-governing body	1,833	1,809	2,106	2,106		2,106	2,106	2,106
AUDIT EXPENSES	-	13,550	7,000	7,000		7,000	7,000	7,000
LEGAL SERVICES	30,463	34,108	35,000	34,000		35,000	35,000	35,000
TREASURER SERVICES	21,660	19,569	10,800	10,800		10,800	10,800	10,800
PAYROLL TAXES-city treasurer	846	818	972			972	972	972
CITY NEWSLETTER COSTS/PRNT/MAIL	1,114	2,296	3,000	2,500		3,000	3,000	3,000
LEGAL PUB & CLASS ADDS	1,200	3,158	750	1,500		750	750	750
INSURANCE & BONDS	61,991	70,371	73,946	74,500		78,110	76,164	78,449
WASTE DISPOSAL	97,284	106,659	109,265	109,000		133,253	133,500	133,500
OVERFLOW TRASH STICKERS			200	150		200	200	200
BUSINESS/COMM AFFAIRS	6,090	3,873	7,150	3,000		6,000	7,150	7,150
BLDG & GROUNDS (CITY HALL MAINT)	7,404	13,184	12,000	9,000		12,000	12,000	12,000
TELEPHONE	9,866	12,623	12,000	12,000		12,000	12,000	12,000
LEASED STREETLIGHT/TRAFFIC SIGNALS	98,317	40,557	48,000	38,000		42,000	42,000	42,000
POSTAGE	4,725	4,129	4,000	3,800		4,000	4,000	4,000
CITY HALL UTILITIES	24,323	33,858	26,000	26,000		28,000	26,000	26,000
BUILDING OPERATIONS/CLEANING	18,878	18,673	19,804	18,500		19,804	19,804	19,804
CONTINGENCY		7,713	15,000			10,000	15,000	15,000
Election Cost		2,868	3,000	3,000			3,000	
Non KP&F 457 Match			15,000	8,000		10,000	10,000	10,000
EQUIP RESERVE TRANSFER	5,000	5,000	5,000	15,000		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	8,892
SPECIAL HIGHWAY TRANSFER	39,110		39,500	39,500		40,860	40,860	40,860
CIP - TRANSFER	215,390	71,000	100,000	100,000		100,000	100,000	100,000
Woodside Village TIF Sales Tax 40%	2000	4679.6	14,325	15,000		20,325	20,325	20,325
WV CID SALES TAX		6,781	93,500					
Contingency Bldg Pmt Fee - TRANSFER			135,000			135,000		
AREA AGENCIES	3,694	4,335	8,050	6,000		5,650		
SPEC SEWER ASSESS TAXES								
HOME REPAIR PROGRAM								
PLANNING COMMISSION								
COMP PLAN		47,279		17,982				
STUDIES			12,000	12,000		15,000		
TOTAL	698,175	577,503	860,670	611,230		785,132	634,934	634,218

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 62-2017

**A RESOLUTION EXPRESSING THE PROPERTY TAXATION POLICY OF THE
WESTWOOD GOVERNING BODY WITH RESPECT TO FINANCING THE ANNUAL
BUDGET FOR 2018**

WHEREAS, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Westwood exceeding the amount levied to finance the 2017 budget of the Westwood, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

WHEREAS, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

WHEREAS, The City of Westwood provides essential services to its citizens; and

WHEREAS, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Westwood governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

ADOPTED this 10th day of August, 2017 by the City of Westwood, Governing Body,
Johnson County, Kansas



ATTEST

A handwritten signature in dark ink, appearing to read 'F-L S', written over a horizontal line.

Frederick L. Sherman, City Clerk

A handwritten signature in dark ink, appearing to read 'John M. Yé', written over a horizontal line.

John M. Yé, Mayor

The Legal Record

P.O. Box 273
Olathe, KS 66051-0273
(913) 780-5790


ATTN: FRED SHERMAN
CITY OF WESTWOOD
4700 RAINBOW BLVD
WESTWOOD KS 66205-1831

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS:
Pam Kruse, of lawful age, being first duly sworn,
deposes and says that she is Legal Notices Billing Clerk
for The Legal Record which is a newspaper printed in
the State of Kansas, published in and of general paid
circulation on a weekly, monthly or yearly basis in
Johnson County, Kansas, is not a trade, religious or
fraternal publication, is published at least weekly fifty
(50) times a year, has been so published continuously
and uninterrupted in said County and State for a period
of more than one year prior to the first publication of the
notice attached, and has been entered at the post office
as Periodicals Class mail matter. That a notice was
published in all editions of the regular and entire issue
for the following subject matter (also identified by the
following case number, if any)

for 1 consecutive week(s), as follows:

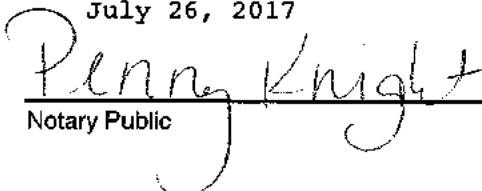
BUDGET HEARING - CITY OF WESTWOOD
7/25/17



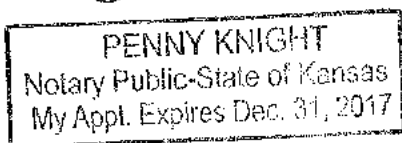
Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 26, 2017



Notary Public



L68509
Publication Fees: \$15.25

NOTICE OF BUDGET HEARING

First published in The Legal Record, Tuesday, July 25, 2017.

State of Kansas
City

2018

NOTICE OF BUDGET HEARING

The governing body of

Wegwood

will meet on August 10, 2017 at 7:00 pm at Westwood City Hall 4700 Rainbow Blvd for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Westwood City Hall 4700 Rainbow Blvd and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimated Tax Rate*
General	2,379,234	22.275	2,267,725	21.301	2,733,465	556,846	21.301
Debt Service							
Library							
Special Highway					134,023		
Storm Water	11,977		15,000		255,000		
Capital Improvement Plan	44,697		150,000		400,000		
Equipment Reserve	123,748		112,660		150,000		
Woodside TIF / CID	59,721		155,983		389,748		
Totals	2,619,377	22.275	2,701,373	21.301	4,062,236	556,846	21.301
Less: Transfers	232,790		6,231		561,808		
Net Expenditure	2,386,587		2,695,142		3,500,428		
Total Tax Levied	473,625		496,896		XXXXXXXXXXXXXXX		
Assessed Valuation	22,328,952		23,323,872		26,141,783		

Outstanding Indebtedness:

	2015	2016	2017
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	457,797	425,000	425,000
Total	457,797	425,000	425,000

*Tax rates are expressed in mills

Frederick L. Sherman
City Official Title: CAO / City Clerk

2018

CERTIFICATE

To the Clerk of Johnson, State of Kansas

We, the undersigned, officers of

Westwood

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2018		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	2,733,465	556,846
Debt Service	10-113			
Library	12-1220			
Special Highway			134,023	
Storm Water			255,000	
Capital Improvement Plan			400,000	
Equipment Reserve			150,000	
Woodside TIF / CID			389,748	
Totals		XXXXXX	4,062,236	556,846
Election Required - Review HB2088 Template.				County Clerk's Use Only
Budget Summary		0		
Neighborhood Revitalization				Nov 1, 2017 Total Assessed Valuation

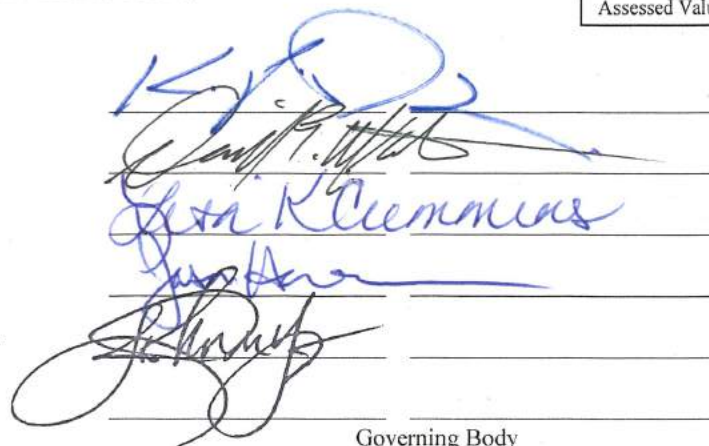
Assisted by: _____

Address: _____

Email: _____

Date Attested: _____, 2017

County Clerk



Governing Body

Westwood

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	496,896	53,151	39	0	428	0
Debt Service						
Library						
TOTAL	496,896	53,151	39	0	428	0

County Treas Motor Vehicle Estimate 53,151

County Treas Recreational Vehicle Estimate 39

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 428

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.10697

Recreational Vehicle Factor 0.00008

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00086

Watercraft Factor 0.00000

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General Fund	CIP Fund	105,428		226,000	KSA 12-1,118
Storm Water Fund	CIP Fund	-		160,000	KSA 12-1,118
General Fund	Equipement Reserve	122,682	6,231	155,483	KSA 12-1,117
General Fund	WV TIF / CID	4,680		20,325	KSA 12-6a16
	Totals	232,790	6,231	561,808	
	Adjustments*				
	Adjusted Totals	232,790	6,231	561,808	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted f

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

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STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2017	Payments Due 2017	Payments Due 2018
5050 Rainbow Blvd	4/9/2014	70	3.95	425,000	425,000	17,778	17,778
Totals					425,000	17,778	17,778

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

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FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	136,560	52,599	119,968
Receipts:			
Ad Valorem Tax	494,810	496,896	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,541		
Motor Vehicle Tax	53,850	51,000	53,151
Recreational Vehicle Tax	39		39
16/20M Vehicle Tax			0
Commercial Vehicle Tax	463		428
Watercraft Tax	35		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	21,294	40,000	40,000
Sales and Use Tax	598,602	640,000	682,600
Court Fines	159,394	135,000	135,000
Franchise Tax	185,269	195,000	195,000
Licenses and Fees	30,750	36,350	37,250
Building Permits	52,641	24,200	159,200
Woodside & Bldg Lease	240,000	240,000	240,000
Foundation Revenue			
Police, PW, and Codes Services	337,032	335,200	347,500
Special Assessments (Trash)	109,740	109,500	133,956
In Lieu of Tax (IRB)		28,898	29,476
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,814	3,050	3,050
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,295,273	2,335,094	2,056,650
Resources Available:	2,431,833	2,387,693	2,176,619
Expenditures:			
General Administration:			
Salaries	213,771	209,949	218,084
Payroll Taxes	15,449	15,414	19,628
Employee Benefits	40,504	45,256	56,028
Street Lights Traffic Signals	40,557	38,000	42,000
Buiding Maintenance & Utilitie	78,338	65,500	71,804
Insurance	70,371	74,500	78,110
City Services	262,842	230,389	254,513
Public Works			
Salaries	194,949	217,978	223,853
Payroll Taxes	14,675	16,503	20,147
Employee Benefits	75,061	69,205	92,827
City Services	66,739	61,545	82,800
Public Saftey			
Salaries	561,673	587,923	644,616
Payroll Taxes	41,819	49,634	56,024
Employee Benefits	173,496	183,743	254,153
City Services	89,908	97,644	119,100
Parks & Recreation	58,091	43,150	60,350
Transfers	233,941	261,392	439,428
Other	147,050		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,379,234	2,267,725	2,733,465
Unencumbered Cash Balance Dec 31	52,599	119,968	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	2,685,629	2,685,629	2,733,465
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,733,465
Tax Required			556,846
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			556,846

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	52,124	52,124	93,164
Receipts:			
State of Kansas Gas Tax		41,040	40,860
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	41,040	40,860
Resources Available:	52,124	93,164	134,024
Expenditures:			
Street Repair and Maint			134,023
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	134,023
Unencumbered Cash Balance Dec 31	52,124	93,164	1
2016/2017/2018 Budget Authority Amount:	39,810	39,810	134,023

Adopted Budget Storm Water	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	5,005	84,396	162,396
Receipts:			
Storm Water Utility Fee	91,368	93,000	93,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	91,368	93,000	93,000
Resources Available:	96,373	177,396	255,396
Expenditures:			
Stormwater repairs and maintenance	5,005		
Leaf Pickup Progam	6,972	15,000	15,000
Transfer to CIP			240,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	11,977	15,000	255,000
Unencumbered Cash Balance Dec 31	84,396	162,396	396
2016/2017/2018 Budget Authority Amount:	175,000	175,000	255,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvement Plan	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	105,428	187,228
Receipts:			
GF Transfers	150,125	100,000	100,000
Stormwater Transfers			130,000
Other Transfers		131,800	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	150,125	231,800	230,000
Resources Available:	150,125	337,228	417,228
Expenditures:			
CIP Items	44,697	150,000	400,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	44,697	150,000	400,000
Unencumbered Cash Balance Dec 31	105,428	187,228	17,228
2016/2017/2018 Budget Authority Amount:	552,538	552,538	400,000

Adopted Budget Equipment Reserve	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
GF Transfers	122,682	85,000	155,843
Other	1,066	27,660	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	123,748	112,660	155,843
Resources Available:	123,748	112,660	155,843
Expenditures:			
Equipment Reserve Items	123,748	112,660	150,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	123,748	112,660	150,000
Unencumbered Cash Balance Dec 31	0	0	5,843
2016/2017/2018 Budget Authority Amount:	60,750	60,750	150,000

See Tab A

See Tab C

Westwood

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Woodside TIF / CID	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
TIF Revenues	55,041	131,638	259,423
Transfers from GF (Sales Tax)	4,680	15,000	20,325
CID Revenues		9,350	110,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	59,721	155,988	389,748
Resources Available:	59,721	155,988	389,748
Expenditures:			
TIF Distributions	59,721	146,638	279,748
CID Distributions		9,350	110,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	59,721	155,988	389,748
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount:	219,767	219,767	389,748

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount:	0	0	0