



FY 2019 BUDGET



Budget Overview Summary

A strong overall national economy, accelerated local residential redevelopment activity, and a strong real estate market in the Westwood area continues to have positive impacts on the city. The proposed FY 2019 Westwood city budget continues to sufficiently fund daily operational expenses for desired city service, while also addressing other longer term matters, like on-going staff compensation needs.

The FY 2019 Budget reflects a commitment, which was ratified by Westwood voters in May 2018, to provide increased funding levels for needed city infrastructure improvement projects. A new 10-year ½-cent special sales tax that goes into effect on October 1, 2018 will help fund a number of city infrastructure projects for street reconstruction, sidewalk improvements, curb and gutter replacements, improved street lighting and storm water improvements. This new tax measure was approved by a vote of 354 - Yes (81.38%) to 81 - No (18.62%)

The proposed FY 2019 Budget is based on a conservative estimate of anticipated on-going revenue sources, and it proposes to hold the Ad Valorem tax mill rate level at 21.307. Local Sales Tax revenues, building permit fees, utility franchise fees, and liquor tax revenues continue to increase year-over-year. Increases in utility franchise fee revenues are a result of the tax policy changes implemented by past City Councils to set all at 5%. Increases in many the city's other revenue sources, like sales and liquor taxes, are a direct result of the Economic Development policy decisions made by former Westwood City Councils. Some potential fees, like the 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 propose budget, but only on a contingency basis for one-time expenses.

The proposed FY 2019 Westwood City Budget does include the creation of a new budget fund: **Debt Service Fund**. Interest payments and any principal payments on the 5050 Rainbow Blvd lease-purchase agreement will be paid from this new Debt Service Fund in 2019, versus from the CIP Fund in past years. In future years, bond and interest payments will be made from this budget fund on any long-term bond financing that will be implemented in 2019 or 2020 on the street and stormwater construction projects noted with the Special Sales Tax vote. This is a significant public policy departure from the decades-long tradition of Westwood utilizing a budget "pay-go" basis for financing most all needed infrastructure improvements.

Finally, the proposed FY 2019 Westwood City Budget also proposed to spend down the Fund Balance of the General Fund, Storm Water Fund, and Special Highway Funds to pay for several one-time Capital Improvement costs and debt principal on the 5050 Rainbow Blvd property.

Fund Balance

The January 1st, Fund Balance or cash reserve levels for each Budget Fund:

	2015	2016	2017	2018
General Fund	\$ 370,281	\$ 325,136	\$ 401,978	\$ 610,525
CIP Fund	\$ 214,170	\$ -	\$ 105,428	\$ 59,466
Equip Reserve Fund	\$ 7,951	\$ (1,513)	\$ (1,066)	\$ 27,592
Storm Water Fund	\$ 16,187	\$ 5,005	\$ 89,401	\$ 166,468
Special Highway Fund	\$ 35,790	\$ -	\$ 52,123	\$ 96,851
WV TIF & CID Fund	\$ 1,684	\$ 1,820	\$ 4,986	\$ 29,665

Proposed FY 2019 Budget

City Valuation

The June 15th Real Estate valuation estimates by Johnson County on which the proposed FY 2019 Westwood Budget is partly based on is noted below.

Property real estate valuations and the overall 2018 Total Assessed Valuation for Westwood is increasing, even though personal property valuations continues to decline each year. The only state assessed parcel in Westwood, the Southern Star Gas Exchange property located at 47th Street & Belinder Ave, is about 4% higher in valuation.

City of Westwood Valuation Information

Year	Real Estate	Personal	State Assessed	Total Assessed Valuation	Woodside Village TIF Increment	IRB / MTN Assessed Valuation	Mill Levy
2018* June	26,970,003	74,229	389,517	\$27,433,749	\$2,726,407	\$1,887,250	
2017 (Nov)	25,670,615	90,027	373,974	\$26,134,616			21.307
2017* June	25,676,146	91,663	373,974	\$26,141,783	\$2,633,934	\$1,795,500	
2016	22,855,557	109,066	359,249	\$23,323,872	\$1,264,652	\$1,765,750	21.301
2015	20,505,389	120,228	404,107	\$21,029,724	\$188,319		22.523
2014	21,740,785	176,272	403,848	\$22,328,952	\$443,205		22.275
2013	20,316,970	201,784	458,885	\$20,977,639	\$14,232		23.676
2012	20,705,174	283,990	423,875	\$21,413,039			24.464
2011	21,001,523	335,748	612,417	\$21,949,688			23.881
2010	21,289,675	447,946	549,160	\$22,286,781			23.499
2009	21,684,711	691,986	545,776	\$22,922,473			23.493
2008	22,178,380	842,478	566,817	\$23,587,675			25.571
2007	22,161,436	1,192,133	570,005	\$23,923,574			22.604
2006	21,166,092	1,543,428	541,729	\$23,251,249			19.551
2005	22,935,013	2,171,072	532,911	\$25,638,996			16.746
2004	22,634,563	4,226,422	4,434,255	\$31,295,240			13.090
2003	22,230,403	4,942,010	4,622,377	\$31,794,790			12.902
2002	21,698,545	6,208,671	6,116,543	\$34,023,759			10.924
2001	21,555,074	7,035,983	10,401,115	\$38,992,172			8.914
2000	20,762,849	9,931,711	7,863,214	\$38,557,774			8.022

* based on June 15th estimates – final valuation set November 1st.

New Improvements

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

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

This year, the Johnson County Appraiser's Office reports that **\$1,730,278** in total new improvements was assessed in Westwood within the **\$26,970,003** June 15th Real Estate total assessed valuation estimate.

Much of the increase in real estate valuations in the prior tax cycle was attributed to the Woodside Village TIF District project. For the 2017 tax year cycle, \$2,843,238 in total new improvements was accounted for in Westwood within the \$25,676,146 total Real Estate assessed valuation estimate. The Woodside Village project attributed \$2,633,934 of those improvements, so only about \$209,304 was the total net New Improvement assessed valuation not attributed to the Woodside Village TIF.

Jo Co Mid-Year Assessed Valuation Report for Westwood

<i>Year</i>	<i>Estimated Total Valuation</i>	<i>June 15th Real Estate Valuation</i>	<i>New Improvements</i>
2018	27,433,749	26,970,003	1,730,278
2017	26,141,783	25,676,146	2,843,238
2016	23,330,342	22,855,557	1,107,043
2015	21,029,132	20,505,389	4,410
2014	22,328,986	21,740,786	152,835
2013	21,214,573	21,214,573	15,125
2012	21,415,613	20,707,669	0

Johnson County releases a preliminary assessed valuation report on June 15th of each year. This mid-year property valuation estimate is to be released by the county on July 1st, prior to the 2015 Kansas Legislature imposing a new property tax-lid provision on cities and counties that took effect on January 1, 2018.

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

Woodside Village TIF Increment

The increment valuation for the Woodside Village Tax Increment Financing (TIF) district reflects that fact that the former Youth-Front building was demolished in late 2014, and the construction of the first phase of this mixed use commercial and residential project has been mostly completed. The property valuation of the two Woodside Club properties are also increasing moderately. 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 2019 budget cycle, **\$2,726,407** of assessed increment real estate valuation from both the Woodside Village North project and from the Woodside Club properties will be captured by TIF District.

Based on the appraised valuations released by Johnson County on March 1, 2018, the two parcels for The Woodside Village North project tentatively had a total appraised valuation of \$24,284,920, with a total assessed valuation of \$4,845,667. That calculated into a potential assessed valuation increment of about \$3,996,750 for the 2018 property tax cycle, versus the \$2,726,407 increment amount being used. The Woodside Village North building in 2018 is undergoing repairs and remediation work for water damages and construction defaults that has impacted the buildings occupancy rate. The initial March 1st property valuation was appealed by the developer, and reestablished at a lower amount of \$18,790,920 for the 2018 tax cycle, the same appraised valuation on the building and property that was used in 2017 tax cycle.

Midwest Transplant Network IRB / PILOT

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

The **\$1,887,250** in 2018 assessed valuation for this one property (about 7% of the city total) is not reflected in the June 15th 2018 real estate valuation total for the city.

Midwest Transplant Network will make a PILOT payment to Johnson County at the end of 2018 that is 2% greater than last year's payment. This will result in about **\$30,074** of revenue to the City of Westwood in FY 2019 not specifically classified as Ad Valorem tax revenue in the city's budget, but accounted for as General Fund revenue.

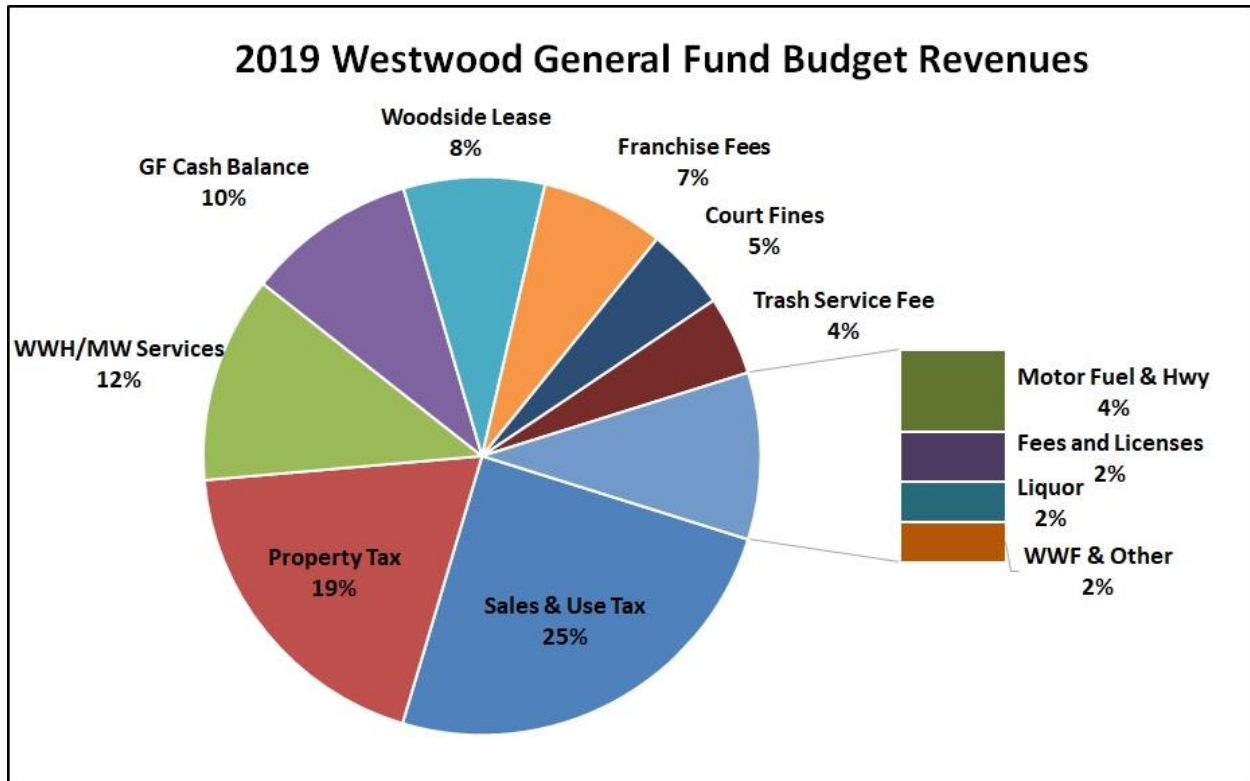
<u>Year</u>	<u>Tax Payment</u>
1	\$167,042.72
2	\$170,383.57
3	\$173,791.25
4	\$177,267.07
5	\$180,812.41
6	\$184,428.66
7	\$188,117.23
8	\$191,879.58
9	\$195,717.17
10	\$199,631.51

MTN PILOT Payments

The Performance Agreement for the IRB with Midwest Transplant Network calls for a 2% annual increase in total PILOT payments to be made over the 10-year life of the IRB abatement period, then a prohibition on condominium any more than 50% the office building space for an additional 5-years after the IRB exemption expires. The building and property is currently owned by a non-for-profit company, and portions of the building are lease out to other companies. Prior to the issuance of the IRB, the entire property was 100% taxable. The IRB and Performance Agreement for the PILOT payment was based on the amount of property taxes being paid prior to the building's \$24 million building addition and parking structure construction, with an annual 2% increase. The 2018 property tax cycle for the FY 2019 Westwood Budget is the 4th year of the 10-year IRB provision.

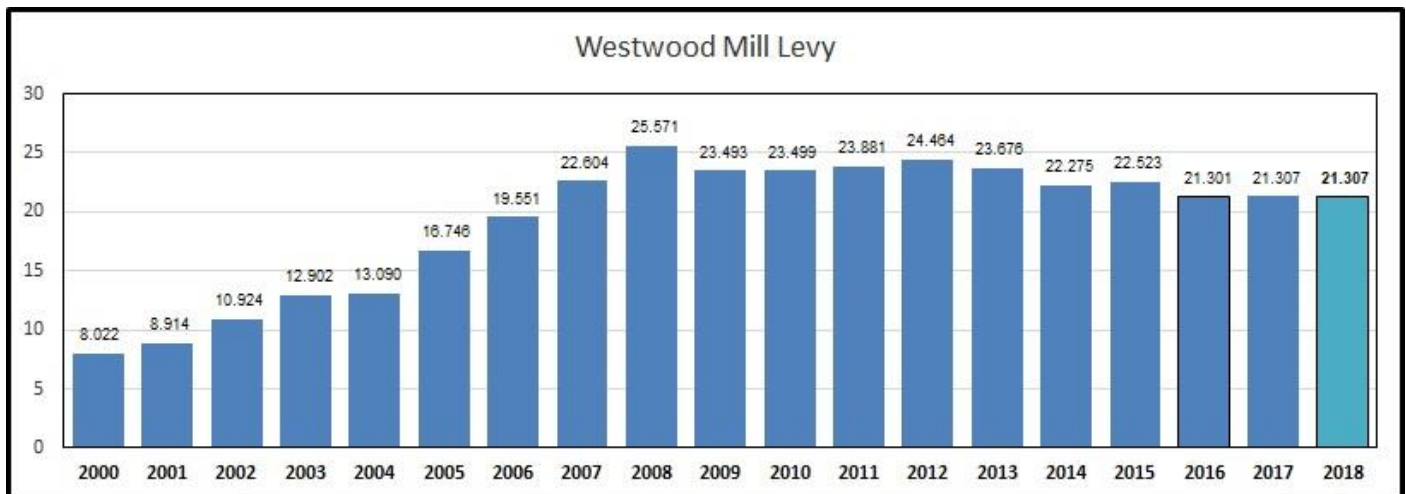
2019 Revenues

The overall General Fund Budget revenues are projected to increase from a budgeted amount of \$2,727,112 in FY 2018, to **\$3,063,403** in FY 2019. The projected revenue stems from increases in some revenues sources like local sales taxes, franchise fees, and liquor receipt revenues. The city's share of Sales & Use Tax continues to be a larger share of the city's overall revenue total than in past years. The biggest change for the FY 2019 City Budget is the anticipated use of up to **\$267,999** of cash reserves, noted as General Fund Cash Balance.



Mill Rate

The proposed FY 2019 Budget calls for the mill levy to be maintained at a rate of 21.307.



Ad Valorem Tax Revenue

The amount of Ad Valorem Tax revenue (property tax) anticipated to be collected will increase from the \$556,874 amount approved in the city's FY 2018 Budget, to a proposed **\$584,531** for FY 2019 Budget.

Utilizing the same 21.307 mill rate will generate a net amount of about \$526,439 in Ad Valorem Tax revenue for the 2019 GF budget, after Westwood's share of Woodside Village TIF increment property taxes is allocated. \$584,531 is the FY 2019 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 \$584K in recent past budget cycles. For the proposed FY 2018 Budget, the budgeted Ad Valorem Tax revenue represents only about 19% of the total General Fund revenues. Increases in other General Fund revenue sources allows Westwood to set the amount of budgeted Ad Valorem Tax revenue, and thus the mill levy, to a fairly steady rate, while addressing additional expenses and city service needs.

Year	Ad Valorem Tax Revenue Budgeted
2018	\$584,531
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

2019 marks the second-year city budgets must be submitted within a tax lid enacted by the Kansas Legislature. This tax lid potentially could impact low-growth communities 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 New Improvements this past year on many properties in Westwood, will allow the City to realize the growth in property valuations in funding the FY 2019 City budget. Westwood could have realized a total computed tax levy of about \$602,361 in the FY 2019 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 several approved city budgets have included a potential use of General Fund (GF) cash reserves. The use of cash reserves occurs when expenditures exceed revenues received for the calendar fiscal year. The GF fund balance decreased at the end of FY 2012 and 2015. In FY 2013, 2014, 2016 and 2017, the GF cash balance for Westwood increased, even though the approved budget included the potential use of cash reserves.

The approved FY 2017 Budget include \$75,690 potential use of GF cash reserves, but revenues actually exceeded expenditures by \$208,546. The approved FY 2018 Budget includes the potential use of \$119,968 of cash reserves.

Anticipated revenues, especially sales tax revenues, are increasing. Accurately estimating increases in sales tax revenues for budgeting purposes is somewhat difficult, especially when future anticipated new businesses in the Woodside Village project has yet to be announced or opened. 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 (+)
2019		-\$267,999	
2018	\$623,625	-\$119,968	
2017	\$401,978	- \$75,690	+\$208,546
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

Underestimating revenues is only part of the reason why the city's GF Cash Balance levels have increased. The actual amount of GF expenditures the past several budget cycles has been less than budgeted, particularly salaries and benefits expenses in the Public Safety Department budget. The Westwood Public Safety Department has not fully staffed all of the budgeted full-time equivalent (FTE) staff officer positions for some time. This has resulted into significantly less expenditures than what was budgeted.

It is anticipated that the use of GF cash reserves may also not be needed in FY 2018 given the sixth full-time Public Safety Officer staff position initially approved for mid-year 2016, was not filled until mid-year 2018. If sales tax proceeds exceed estimates, in addition to the higher franchise fee revenues and alcohol tax revenues, little to no General Fund cash reserves could be used in FY 2018.

The proposed FY 2019 Budget includes the potential use of **\$267,999** of General Fund cash balance. \$200,000 of this total amount is attributed to 5050 Rainbow Blvd property: A \$100,000 GF transfer to pay off principal on the 5050 Rainbow lease-purchase agreement note in addition to the yearly interest payments; and \$100,000 GF transfer to the CIP Fund to be combined with \$50,000 from the Westwood Foundation for demolition costs of the 5050 Rainbow Blvd building in FY 2019.

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 2019 budget does include an estimated \$46,400 additional total new local sales tax revenue over the FY 2018 budgeted amount on the local 1% sales tax rate. Some of this sales tax increase is being generated from the Woodside Village North project, based on estimate of about \$10-million in current annual taxable sales from the Woodside Village North retailers. New business to the development project could increase the total.

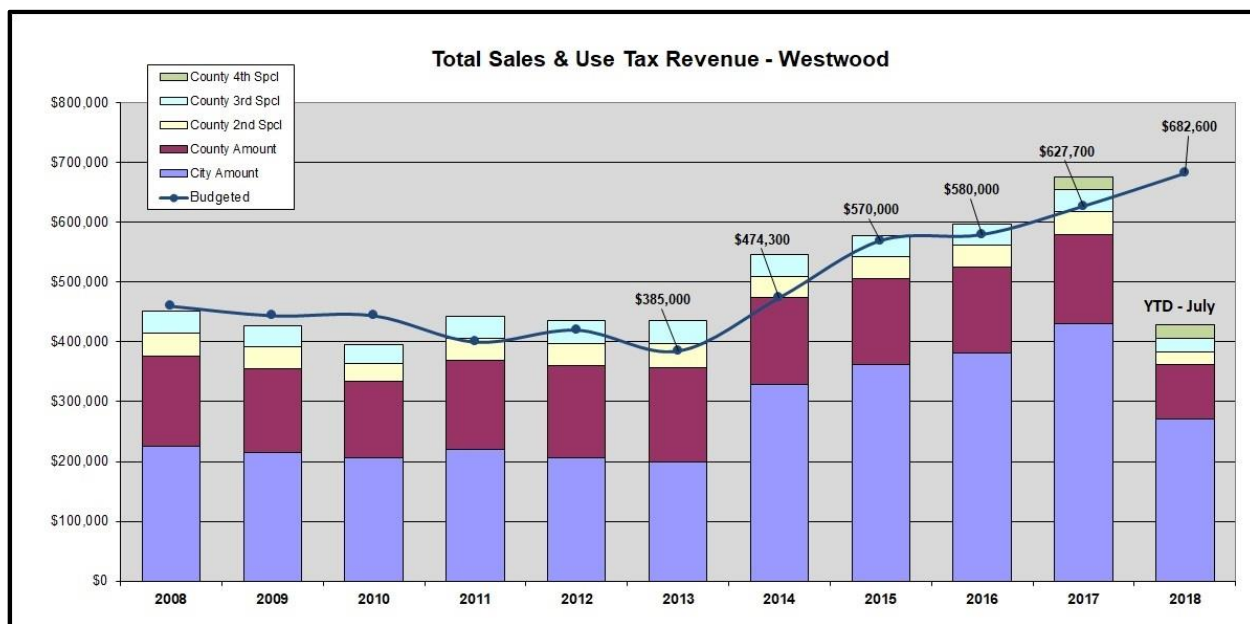
The City will receive 60% of the sales tax proceeds above a base amount of \$4,918,717 taxable sales from the Woodside TIF District area, with 40% going to the WV TIF & CID Fund to pay the bond holders of the development project. It is anticipated that \$20,325 of GF 1% local sales tax revenues will be transferred to the Woodside Village TIF & CID fund in FY 2019.

Sales tax received from the City of Westwood's Special ½ cent Sales Tax for Street and Stormwater projects, that goes into effect October 1, 2018, will not be deposited into the city's General Fund. Rather, those sales tax proceeds will be directly deposited into the city's Capital Improvement Plan (CIP) Fund.

Local Sales and Use Tax revenue for the proposed FY 2019 Budget is set at \$479,000. This is based only on the local 1% sales tax rate.

The city's total share of the county-wide sales tax is set at \$267,000. The main factor for the larger county-wide sales tax budget numbers is based on Westwood's share of the 4th county-wide sales tax measure for the County Courthouse project and other improvements, which went into effect in April 2017.

The FY 2019 budget anticipates a total Sales & Use Tax collection amount of **\$746,000**.



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 slightly.

The recent US Census Bureau's population estimates for the City of Westwood of 1,655 people, which is a downward estimate of 1,719 from the 2016 estimate. This population estimate is now being factored into this distribution formula as of July 1, 2019. The proposed ad valorem amount of \$584,531 in the FY 2019 budget for Westwood may help offset any losses due to population counts in the distribution formula.

City of Westwood County-Wide Sales Tax Distributions Ratio

Date	Ratio
Jul-18	0.2106%
Jan-18	0.2124%
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%

Franchise Fees

The proposed FY 2019 Budget is based on \$210,000 in total franchise fee collections, a \$15K increase from the FY 2018 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 2019, and the start of Phase II of the Woodside Village project could potentially begin in 2020 or early 2021. 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 General Fund operation expenses.

Public Safety Services to WWH and MW

The contract rate for Public Safety services provided to the City of Westwood Hills is now based on a fixed rate amount of \$155,000 for FY 2019. 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 2019. 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

A price increase was implemented for the 2018 contract year based on a \$15.17 per month per household winning bid in 2017 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 2019. The total FY 2019 tax assessment for Westwood for residential trash services will be set at \$184.00, the same as 2018. The 2017 rate was \$152.00.

Woodside Club Lease

The full net rental revenue of \$240,000 from Woodside is included in the proposed FY2019 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 2019 or early 2020, if ever.

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.

The interest-only payments, and any principal payments on this debt would be serviced from the new Debt Service Fund, funded by transfers from the General Fund. The Proposed FY 2019 budget anticipates utilizing \$100,000 of GF cash balance to pay down a part of this lease-purchase agreement amount, and then refinancing a new note at a lower principal amount in early 2020.

Westwood Foundation

The FY 2019 Budget does anticipate \$50,000 in revenues from the Westwood Foundation, to be utilized for a portion of the demolition costs of the 5050 Rainbow Blvd building. The Capital Improvement Fund includes a potential expense of \$150,000 for demolition costs. The \$50,000 of Westwood Foundation revenue would be combined with \$100,000 of General Fund cash balance to pay for this one-time expense.

General Fund

Revenues	Budgeted	Actual
FY 2016	\$2,219,637	\$2,304,348
FY 2017	\$2,609,937	\$2,453,246
FY 2018	\$2,607,144	
FY 2019	\$2,795,404	

GENERAL FUND REVENUES	Receipts	Receipts	Budget	Estimate	Budget	Forecast	Forecast
	2016	2017	2018	2018	2019	2020	2021
Line Item							
CARRYOVER			119,968		267,999		
AD VALOREM TAX	503,351	500,958	556,846	530,000	584,531	585,000	585,000
WV TIF Ad Val (WW's share)			(56,105)		(58,092)	(58,092)	(58,092)
MTN PILOT			29,476		30,074	30,676	31,289
WW FOUNDATION					50,000		
WOODSIDE RENT	240,000	240,000	240,000	240,000	240,000	240,000	252,500
Subtotal	743,351	740,958	890,185	770,000	1,114,513	797,584	810,698
MOTOR VEHICLE TAX	54,563	55,734	53,619	51,000	56,143	57,266	58,411
DELINQUENT TAXES							
UTILITY FRANCHISE FEES	185,269	203,656	195,000	210,000	210,000	210,000	210,000
BUSINESS LIC & PERMIT	13,462	11,880	18,000	14,000	16,000	16,000	16,000
NON-BUSINESS LIC & PERMT	135	194	250	250	200	200	200
BLDG PERMIT FEES-WW	44,566	37,979	20,000	35,000	30,000	30,000	30,000
Contingency Bldg Pmt Fees - WV			135,000		135,000		
BLDG PERMIT FEES-WWH	140						
BLDG PERMIT FEES-MW	3,735						
STATE HWY MAINTENANCE	8,898	8,884	8,892	8,875	8,892	8,892	8,892
SPECIAL HIGHWAY	43,231	44,998	40,860	40,250	44,950	44,950	44,950
CITY SALES & USE TAX	382,056	430,335	432,600	465,000	479,000	493,400	508,200
COUNTY SALES & USE TAX	216,545	246,961	250,000	267,000	267,000	267,000	267,000
LIQUOR GRS REC TAX	21,294	54,207	40,000	55,000	55,000	56,100	57,222
POLICE SERV WWH	150,000	150,000	155,000	150,000	155,000	155,000	155,000
POLICE SERV MW	125,000	125,000	125,000	125,000	125,000	125,000	125,000
POLICE SERV - CROSS GRD	2,564	2,884	2,500	2,200	2,500	2,500	2,500
POLICE SERV - EXTRA PATROL	37,577	38,293	45,000	40,000	45,000	45,000	45,000
MUNICIPAL COURT FINES	159,394	143,274	135,000	135,000	140,000	140,000	140,000
CITY HALL USE - MW	2,100	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	377	585	300	700	300	300	300
TRASH - SPECIAL ASSESSMENTS	109,740	112,373	133,956	133,956	133,956	134,000	134,000
SALE OF EXTRA TRASH STICKERS	91	298	250	250	250	250	250
COMMUNITY ROOM FEES	4,634	3,658	5,000	5,000	5,000	5,000	5,000
OTHER INCOME	847	4,659	2,500	2,500	2,500	2,500	2,500
PUBLIC WORK SERVICES	13,250	15,036	15,000	15,000	15,000	15,000	15,000
SALE OF FIXED ASSETS							
POOL FEES	12,519	13,656	14,000	14,000	14,000	14,000	14,000
CODES SERVICES	8,642	3,545	5,000	2,000	4,000	4,000	4,000
LAW ENFORCE EQUIP GRANT	1,498						
Subtotal	1,604,229	1,712,289	1,836,927	1,776,181	1,948,891	1,830,558	1,847,625
Grand Total	2,347,579	2,453,246	2,727,112	2,546,181	3,063,403	2,628,142	2,658,323

General Fund

Expenses	Budgeted	Actual
FY 2016	\$2,375,857	\$2,227,506
FY 2017	\$2,685,627	\$2,194,399
FY 2018	\$2,733,465	
FY 2019	\$3,083,728	

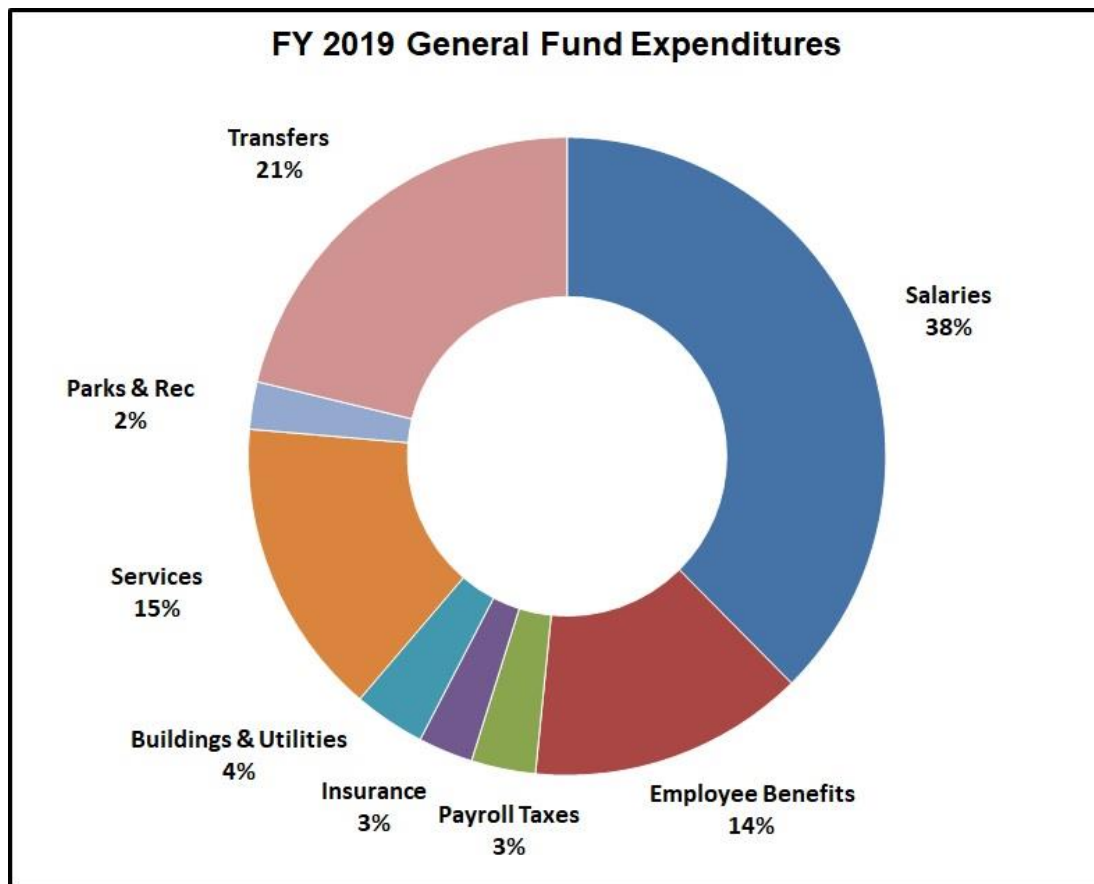
Staffing Level

The approved FY 2017, 2018 and proposed 2019 budget is based on 16-full time staff positions (FTE) – 9 in the Police department (1 mid-year addition in 2017), 3 in Administration, and 4 in Public Works (1 new FTE in PW in 2016).

The approved FY 2016 budget was 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.

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 2019 budget includes a budgeted pool for salary adjustments. Mayoral action is necessary to implement any change to the staff salary compensation rates.



Health Insurance

Health insurance costs are 7% to 15% higher than the previous year depending on the coverage. The proposed FY 2019 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 2018, three (3) of the 16 total FTE employees are not utilizing health insurance benefits from the City of Westwood. The city's annual employer expense for full-family coverage for health/dental/vision insurance is ~\$24,400 per employee. This equates to a potential additional \$73K in employer insurance costs by the city if staff changes or change of insurance status occurs with these staff positions. The proposed FY 2019 budget does include an annual \$10,020 "plug number", or \$30,060 total in potential employer insurance expenses. If this expense is not realized, that amount could potentially add to the GF cash balance by the end of 2019.

KPERS / KP&F Retirement

The employee (EE) contribution rate for Tier 1 KPERS employees increased from 4% to 5% in 2014, and increased to a 6% contribution rate in FY 2015. The contribution rate for Tier 2 KPERS employees remains at 6% when it was established in 2009. The employee contribution rate for all KP&F employees increased from 7% to 7.15% on July 1, 2013 and will remain at 7.15% for FY 2019.

Seven (7) staff positions in the Police department are budgeted to contribute to the KP&F state retirement system in 2019. 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 2019. The remaining 8 city staff positions contribute to the KPERS state retirement system.

Employer Contribution Rates

Year	KPERS	KP&F
2019	8.89%	22.13%
2018	8.39%	20.09%
2017	8.46%	19.03%
2016	9.18%	20.42%
2015	9.48%	21.36%
2014	8.84%	19.92%
2013	7.94%	17.26%

457 Match – 401a

The proposed FY 2019 budget includes \$11K for a potential match of 457 contributions into a 401a account. This is for all KPERS staff and the Police Chief position as a policy offset of the difference between the city's 22.13% contribution to the KP&F retirement system vs. the 8.89% KPERS city contribution rate in 2019. 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.

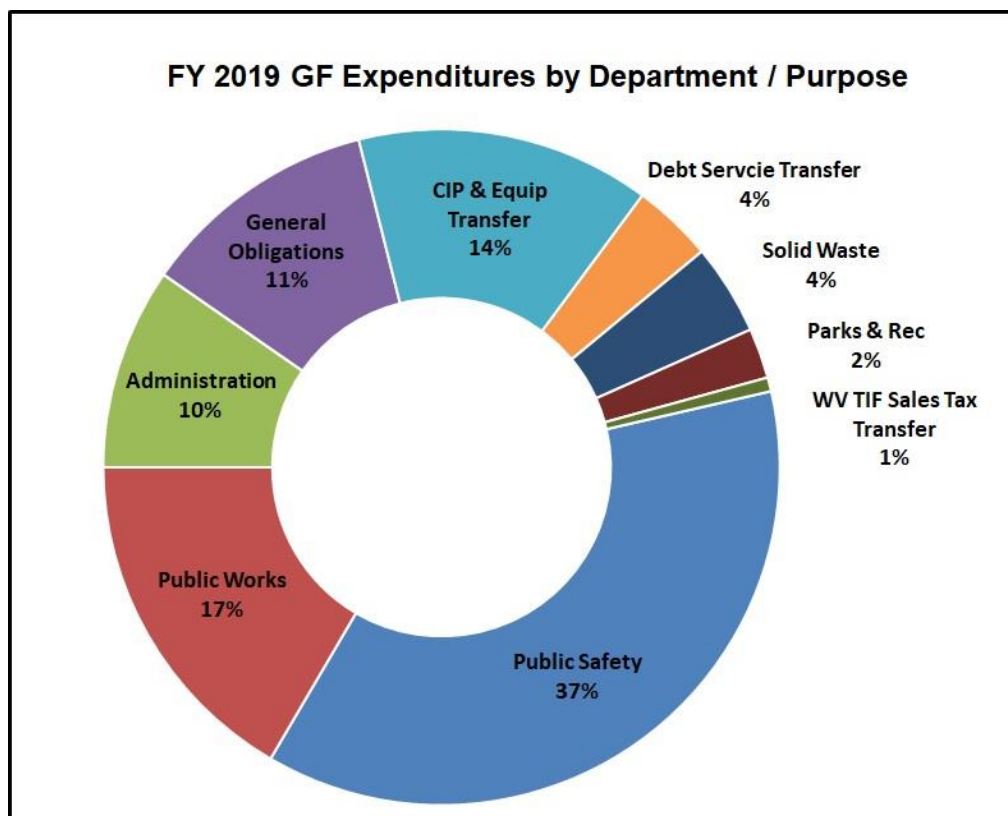
An invitation to bid, No. 78, was issued on March 3, 2017 and Waste Corporation of Missouri, LLC (WCA) was awarded the winning bid. On June 30, 2017, a contract was signed by the Executive Director of the Mid-America Regional Council (MARC) and WCA. The contract is for calendar years 2018 to 2020, with 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	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast
	2016	2017	2018	2018	2019	2020	2021
Line Item							
SALARIES	170,302	176,533	179,546	183,900	195,401	201,263	207,301
OVERTIME - Admin			4,339		4,561	4,697	4,838
PAYROLL TAXES	12,823	13,285	16,550	13,903	17,997	18,536	19,093
RETIREMENT CONTRIBUTIONS	14,224	14,098	17,267	22,323	19,776	17,157	17,672
HEALTH INSURANCE	26,279	25,746	28,761	29,247	30,324	31,234	32,171
OFFICE SUPPLIES	1,739	1,269	1,000	2,000	1,000	1,000	1,000
RECEPTION & MEALS	2,844	3,138	2,000	2,000	2,000	2,000	2,000
TRAVEL ALLOWANCE			1,000	750	1,000	1,000	1,000
MAYOR'S DISCRETIONARY FUND			1,000	500	1,000	1,000	1,000
TRAINING PROGRAMS	820	855	1,800		1,800	1,800	1,800
PROFESSIONAL FEES		553					
COMPUTER EXPENSE	13,679	15,121	14,050	14,000	15,480	14,050	14,050
PRINTING	1,159	547	1,000	3,500	1,000	1,000	1,000
MAINTENANCE AGREEMENTS							
DUES & SUBSCRIPTIONS	1,813	1,789	1,800	1,790	1,800	1,800	1,800
EQUIPMENT RESERVE TRANSFER	1,270	3,400	3,000		3,000	3,000	3,000
TOTAL	246,952	256,333	273,111	273,913	296,138	299,537	307,724

PARKS & RECREATION EXPENSES	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast
	2016	2017	2018	2018	2019	2020	2021
Line Item							
SALARIES							
PAYROLL TAXES							
OPERATING SUPPLIES OTHER	1,673	1,199	2,000	1,800	2,000	2,000	2,000
COMPUTER EXPENSE	25						
PRINTING/CALENDAR							
PUBLIC UTILITIES	16,307	17,285	15,500	17,500	18,000	18,000	18,000
REPAIRS & MAINT OTHER	5,829	4,416	6,000	10,000	6,000	6,000	6,000
PROJECTS					10,000		
TREE & EASEMENT CARE	16,392	2,776	15,000	5,000	15,000	15,000	15,000
LANDSCAPING/EASEMENT MAINT	8,917	15,104	10,000	8,000	10,000	10,000	10,000
DUES & SUBSCRIPTIONS							
OKTOBERFEST	5,341	6,585	6,000	6,000	6,500	6,500	6,500
FIREWORKS	2,000	2,000	3,000	2,105	3,200	3,200	3,200
OTHER EVENTS	1,352	1,852	2,500	1,500	2,500	2,500	2,500
POOL PASSES	256	270	350	100	350	350	350
PARKS CIP TRANSFERS							
TOTAL	58,091	51,487	60,350	52,005	73,550	63,550	63,550

PUBLIC WORKS EXPENSES	Acutal	Acutal	Budget	Estimate	Budget	Forecast	Forecast
	2016	2017	2018	2018	2019	2020	2021
Line Item							
SALARIES	194,949	217,793	210,258	219,500	233,495	240,500	247,715
OVERTIME - PW			13,594		15,161	15,616	16,085
PAYROLL TAXES	14,675	16,339	20,147	16,599	22,379	23,050	23,742
RETIREMENT CONTRIBUTIONS	23,102	16,892	21,020	21,708	24,592	25,330	26,090
HEALTH INSURANCE	51,960	58,641	71,808	68,889	77,018	79,329	81,709
DOT DRUG TEST ADMINISTRATION	312	325	500	475	500	500	500
OFFICE SUPPLIES	1,095	462	750	750	750	750	750
GAS & OIL	7,093	10,055	13,500	8,000	13,500	13,500	13,500
OPERATING SUPPLIES OTHER	3,535	4,999	5,000	3,500	5,000	5,000	5,000
SMALL TOOL EXPENSE	3,155	4,588	3,000	3,300	3,000	2,500	2,500
TRAVEL ALLOWANCE	269	772	1,200	500	1,200	1,200	1,200
TRAINING PROGRAMS	45	251	1,200	500	1,200	1,200	1,200
STREETLIGHTS & TRAFFIC SIGNS	7,827	7,625	14,500	14,000	14,500	14,500	14,500
PRINTING	378		300		300	300	300
PUBLIC UTILITIES (PW SHOP)	15,893	13,010	12,500	14,000	14,000	12,500	13,000
WASTE DISPOSAL/DUMPSTER	288		500	2,000	2,000	2,000	2,000
REPAIRS & MAINT VEHICLES	6,650	5,134	6,600	4,500	6,600	6,000	6,000
REPAIRS & MAINT OTHER EQUIP	4,602	4,230	5,000	4,000	5,000	5,000	5,000
DUES & SUBSCRIPTIONS	1,063	1,927	1,500	2,000	2,000	2,000	2,000
MISCELLANEOUS							
UNIFORMS	1,569	1,433	1,750	1,750	1,750	1,750	1,750
BLDG & GROUNDS MAINT	1,933	2,412	3,500	3,500	3,500	3,000	3,000
SAND & SALT	10,541	6,394	9,500	9,500	9,500	9,500	9,500
EQUIPMENT RESERVE TRANSFER	35,319	35,000	35,000	35,000	35,000	35,000	35,000
PROFESSIONAL FEES		2,000	2,000		2,000	2,000	2,000
ENG CONSULTANT TRANSFER	13,000	13,000	13,000	13,000	13,000	13,000	13,000
TOTAL	399,743	423,281	467,627	446,972	506,946	515,025	527,040

PUBLIC SAFETY EXPENSES	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast
	2016	2017	2018	2018	2019	2020	2021
Line Item							
SALARIES	480,305	485,051	471,205	536,314	480,517	494,933	509,780
OVERTIME - PS	2,350		61,840		62,719	63,156	65,051
PT RESERVE SALARY			27,300		27,300	27,300	27,300
CAR ALLOWANCE			5,400		5,400	5,400	5,400
PAYROLL TAXES	37,846	37,882	50,431	45,000	51,348	52,499	54,074
RETIREMENT CONTRIB	76,925	68,481	87,391	92,500	86,200	88,786	91,450
HEALTH INSURANCE	91,887	95,682	156,218	135,000	168,914	173,981	179,201
OPERATING SUPPLIES	7,484	5,793	7,500	5,500	7,500	7,500	7,500
GAS & OIL	9,955	11,563	19,000	16,000	19,000	19,000	19,000
UNIFORM & CLEANING	3,531	6,522	7,500	8,500	8,500	8,500	8,500
MUNICIPAL COURT COSTS	10,319	10,381	11,000	10,306	12,000	12,000	12,000
RECORDS MANAGEMENT SYSTEM			5,000		5,000	5,000	5,000
CO MENTAL HEALTH CO-RESPONDER		639	1,600	1,300	3,000	3,000	3,000
TRAVEL ALLOWANCE	100	1,168	4,000	3,500	4,000	6,000	6,000
TRAINING PROGRAMS	11,838	11,715	10,000	11,500	11,500	11,500	11,500
SALARY- Court Clerk	52,745	54,664	52,139	56,200	53,703	55,314	56,974
OVERTIME - Court Clerk			2,632		2,711	2,792	2,876
PAYROLL TAXES - Court Clerk	3,973	4,115	5,593	4,250	5,077	5,230	5,386
RETIREMENT- Court Clerk	5,384	4,490	5,143	6,000	5,579	5,747	5,919
PROSECUTOR & JUDGE	21,000	18,300	23,100	22,275	23,100	23,100	23,100
COMMUNICATIONS	3,066	3,722	6,000	4,000	6,000	6,000	6,000
COMPUTER EXPENSE	18,528	17,701	18,000	17,500	22,000	22,000	22,000
PRINTING	2,752	1,593	2,000	2,000	2,000	2,000	2,000
REPAIRS & MAINT VEHICLES	4,131	1,557	5,000	7,500	6,000	6,000	6,000
REPAIRS & MAINT - OTHER	1,538	923	4,000	2,500	4,000	4,000	4,000
DUES & SUBSCRIPTIONS	1,538	1,180	2,000	2,000	2,000	2,000	2,000
MISCELLANEOUS	2,595	3,120	2,500	1,500	2,500	2,500	2,500
SCHOOL CROSSING GUARD	5,274	6,297	6,400	6,400	6,400	6,000	6,000
ANIMAL CONTROL	12,533	14,044	14,000	13,546	11,000	11,000	11,000
EQUIPMENT RESERVE TRANSFER	83,000	20,000	67,000	20,000	30,000	61,000	67,000
TOTAL	950,596	886,580	1,140,892	1,031,091	1,134,968	1,193,238	1,227,511

GENERAL OVERHEAD EXPENSES	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast
	2016	2017	2018	2018	2019	2020	2021
Line Item							
PAYROLL SERVICES	3,623	4,546	4,200	4,250	4,500	4,500	4,500
OPERATING SUPPLIES OTHER	7,197	6,975	6,810	6,500	7,030	7,030	7,030
SALARIES - Governing Body	23,900	23,150	23,400	23,400	23,400	23,400	23,400
PAYROLL TAXES - Governing Body	1,809	1,744	2,106	1,900	2,106	2,106	2,106
AUDIT EXPENSES	13,550		7,000	7,000	7,000	7,000	7,000
LEGAL SERVICES	34,108	48,826	35,000	25,000	35,000	35,000	35,000
TREASURER SERVICES	19,569	25,118	10,800	25,000	22,000	22,000	22,000
PAYROLL TAXES - City Treasurer	818	814	972		972	972	972
Non KP&F 457 MATCH		5,463	10,000		11,000	11,000	11,000
CITY NEWSLETTER COSTS/PRNT/MAIL	2,296	1,810	3,000	2,000	3,000	3,000	3,000
LEGAL PUB & CLASS ADDS	3,158	2,085	750	1,000	750	750	750
INSURANCE & BONDS	70,371	68,916	78,110	80,000	84,900	87,447	90,070
WASTE DISPOSAL	106,659	106,332	133,253	133,500	133,253	133,500	133,500
OVERFLOW TRASH STICKERS			200		200		
BUSINESS/COMM AFFAIRS	3,873	5,813	6,000	6,500	6,550	7,150	7,150
BLDG & GROUNDS (CITY HALL MAINT)	13,184	12,673	12,000	13,000	13,000	13,000	13,000
TELEPHONE	12,623	11,600	12,000	4,500	5,000	5,000	5,000
STREETLIGHT/TRAFFIC SIGNALS ELEC	40,557	34,199	42,000	48,000	42,000	42,000	42,000
POSTAGE	4,129	3,260	4,000	3,500	4,000	4,000	4,000
CITY HALL UTILITIES	33,858	30,878	28,000	31,500	31,500	31,500	31,500
BUILDING OPERATIONS/CLEANING	18,673	18,956	19,804	19,000	19,804	19,804	19,804
CONTINGENCY	7,713		10,000		15,000	15,000	15,000
Election Cost	2,868			2,683	3,000	3,000	3,000
EQUIP RESERVE TRANSFER	5,000	10,155	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	5,000
STATE HWY MAINTENANCE TRANSFER	8,892		8,892	8,892	8,892	8,892	8,892
SPECIAL HIGHWAY TRANSFER			40,860	44,950	44,950	40,860	40,860
CIP - TRANSFER	71,000	100,000	100,000	125,000	232,000	100,000	100,000
DEBT SERVICE - TRANSFER					118,000	15,000	15,000
WV TIF SALES TAX 40%	4,680		20,325	20,325	20,325	20,325	20,325
Contingency WV Bldg Pmt Fee - TRANSFER			135,000		135,000		
AREA AGENCIES	4,335	5,344	5,650	5,350	5,650	5,650	5,650
COMP PLAN UPDATE	47,279	17,982					
STUDIES		12,000	15,000				
TOTAL	577,503	563,637	785,132	647,750	1,049,782	678,886	681,509

Capital Improvement Plan & Fund

CIP Fund 2015

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 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.

CIP Activity 2016 & 2017

The CIP Fund ended 2016 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 FY 2016 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

2017 CIP Highlights

• Uhl Engineering	\$112,110
• Street Repairs & Other	\$39,090
• Tennis Court Repair	\$10,580
• 5050 Rainbow Interest	\$17,287
Total	\$179,067

The CIP Fund ended 2017 the year with a fund balance of **\$59,466**. \$113,000 was transferred from the General Fund in 2017 combined with fund balance, funding contributed from the Westwood Foundation, Special Highway funds and State Highway funds for pay for the improvements completed in 2017.

2018 CIP Expenses

In 2018, the main expenses from the CIP Fund will be for completing the engineering design of the street and stormwater projects that were highlighted as part of the special sales tax proposal. Spot road repairs to Mission Road will be completed in 2018, and the interest payments on the 5050 Rainbow Blvd property is being paid from the CIP Fund.

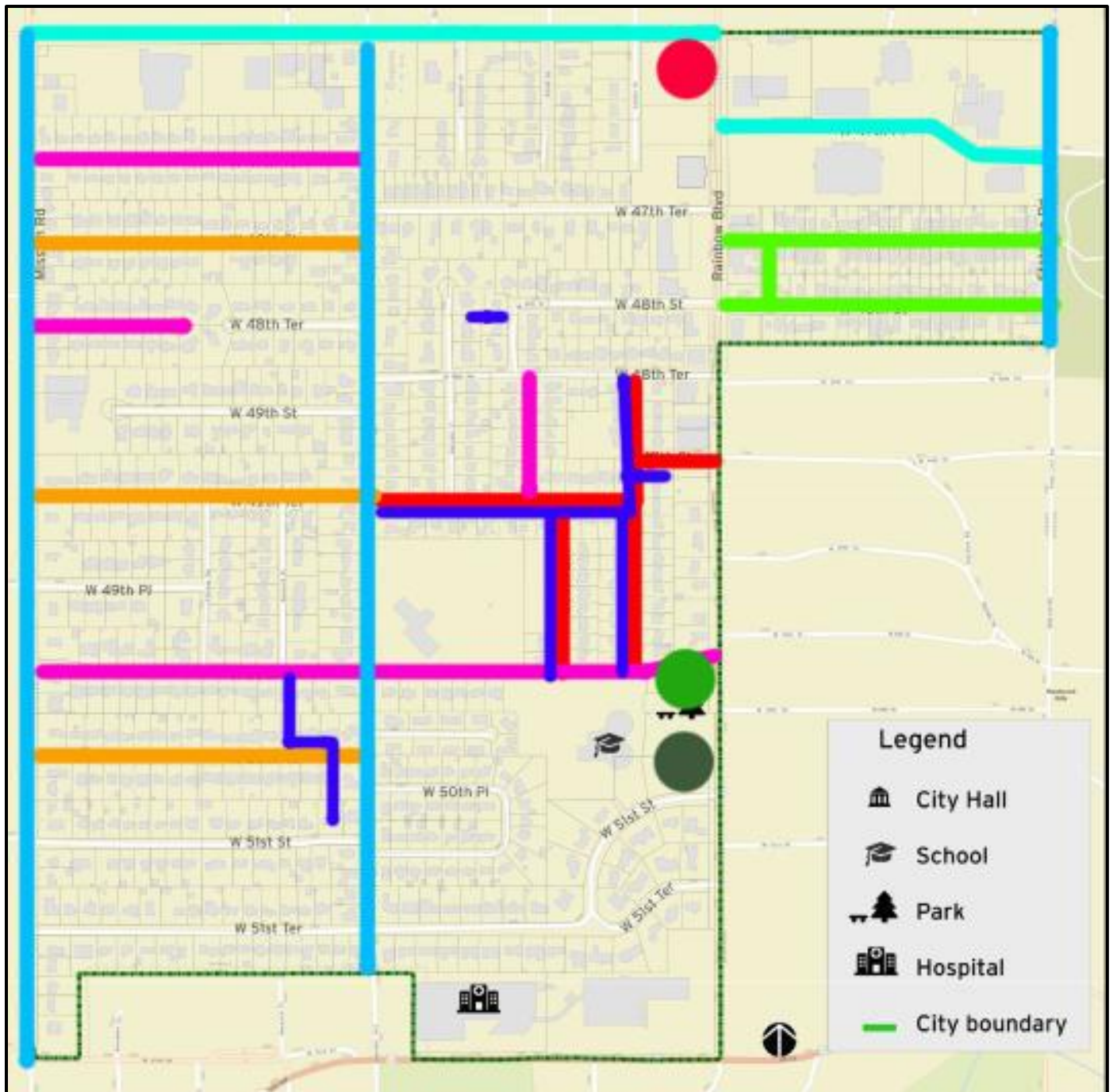
2019 CIP Expenses & Revenues

The FY 2019 proposed budget marks that start of a significant public policy departure from the decades-long tradition of the City of Westwood utilizing a budget “pay-go” basis for financing most all needed infrastructure improvements. In 2019, over \$3 million in capital projects is scheduled.

Revenue from the new special 10-year ½ cent sales tax will flow into the CIP Fund, and Temporary Notes will pay for most of the slated street and stormwater projects. Transfers in the amount of up to \$300,000 from the Stormwater Water Utility Fund is also anticipated in 2019 to pay for parts of the construction projects.

CAPITAL IMPROVEMENT PLAN (CIP) FUND								
REVENUES	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast	
	2016	2017	2018	2018	2019	2020	2021	
Line Item								
CASH CARRYFORWARD		105,429	105,429	59,466	11,288	35,130	107,817	
Encumbrance / Cash Bal Transfer								
TRANSFER FROM STATE HWY MAINTENANCE		15,553	8,892		8,892	8,892	8,892	
TRANSFER FROM SPECIAL HIGHWAY		4,872	40,860	35,000	44,950	40,860	40,860	
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	13,000	
TRANSFER FROM GO - CIP	166,631	100,000	100,000	125,000	232,000	100,000	100,000	
TRANSFER FROM GO - Bldg Pmt Cont			108,000		108,000	-	-	
TRANSFER FROM PARKS			-		-			
TRANSFER FROM STORM WATER FEE			60,000		300,000	30,000	30,000	
SPECIAL SALES TAX - WW Streets & Storm					239,500	246,685	254,086	
TEMP NOTE FINANCING					2,100,000	1,200,000	1,500,000	
TOTAL	166,631	238,854	441,181	237,466	3,062,630	1,679,567	2,059,655	
EXPENDITURES	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast	
	2016	2017	2018	2018	2019	2020	2021	
Line Item								
ENGINEERING DESIGN & INSPECT	16,465	112,110	175,000	153,390	170,000	381,000	125,000	
STATE HIGHWAY MAINTENANCE								
SPECIAL HWY MAINTENANCE			40,000					
CARS PROJECT								
KLINK PROGRAM-RAINBOW								
CAPITAL PROJECTS - STREET		39,091	167,000	45,000	2,131,000	971,750	1,775,298	
CAPITAL PROJECTS - STREET-STORMWATER					506,500	-	-	
CAPITAL PROJECTS - PARKS	17,788	28,188	17,788	17,788				
CAPITAL PROJECTS - BLDGS & OTHER	26,950			5,000				
CAPITAL PROJECTS - ST LIGHTS				-	65,000	65,000	25,000	
REPAIRS & MAINTENANCE - OTHER				5,000	155,000	154,000	5,000	
TRANSFER TO GF								
TRANSFER TO STRM WATER FUND								
TOTAL	61,203	179,388	399,788	226,178	3,027,500	1,571,750	1,930,298	
Fund Balance	105,428	59,466	41,393	11,288	35,130	107,817	129,357	

Capital Improvement Plan



City of Westwood
CAPITAL IMPROVEMENT PLAN (CIP)

Project Description	Priority	2018	2019	2020	2021	2022	2023	Beyond	Project Total
Street Rebuild									
W. 51st Terrace, Belinder Ave. to Mission Road					65,000				225,000
47th & Rainbow intersection replacement									
W. 49th Ter, Belinder to Mission Rd	1		375,000						375,000
Booth St, 50th Street to 49th Ter	1		192,000						192,000
Adams St, 50th St. to 48th Terrace	1		340,000						340,000
W 49th Street, Adams to Rainbow Blvd.	1		98,500						98,500
W 49th Ter, Belinder to Adams	1		300,500						300,500
W. 50th Terrace, Belinder Ave. to Mission Rd.	1		425,000						425,000
W. 48th Street, Mission Road to Belinder Ave.	1		390,000						390,000
Alley, Annex	2			13,750					13,750
W. 47th Terrace, Rainbow Blvd. to State Line	2			448,000					448,000
W. 48th Street, Rainbow Blvd. to State Line	2			500,000					500,000
W. 48th Terrace, Mission Road east to Deadend	3				250,000				250,000
W 47th Terrace - Belinder Ave to Mission Rd.	4					266,000			266,000
W. 50th Street, Rainbow Boulevard to Mission Road	5						560,000		560,000
Booth St, 49th Terrace to 48th Ter	6							130,000	130,000
Street Projects - CARS									
W. 47th Street, Mission Road to Rainbow Blvd					1,450,298				1,450,298
W. 47th Place, Rainbow Blvd. to State Line Road							405,000		405,000
Mission Road, 53rd Street to 47th Street								230,000	230,000
Belinder Avenue, South City Limits to West 47th Street								185,000	185,000
State Line Road, South City Limits to North City Limits								55,000	55,000
Street Maintenance and Repair									
Booth - 47th Ter to Deadend									20,544
47th Ter - Rainblow to Belinder									90,850
Belinder Ct - 48th Ter to 49th Ter									16,786
W. 48th Terrace, Belinder to Dead End									60,000
W. 51st Street, Belinder Ave. to Mission Road									30,000
Mission Road, spot patch repairs		35,000							
Norwood, W. 50th Street to W. 49th Terrace									-
W 47th Street curb repairs									-
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				125,091
All Streets - Sub Total		45,000	2,131,000	971,750	1,775,298	356,000	965,000	600,000	7,272,319
Street - Stormwater Improvements									
RCB Crossing Adams St. near 49th St.			230,000						230,000
50th St. to 51st St.			185,500						185,500
Belinder Court and 48th Ter.			91,000						91,000
									-
All Streets - Stormwater - Sub Total		-	506,500	-	-	-	-	-	-
Engineering & Design									
Uhl - 49th Ter Belinder to Mission Rd Design									16,465
Uhl - 49th Ter Belinder to Mission Rd Construction Inspect			15,000						15,000
Uhl - Sales Tax Projects Street & Storm Design		137,890							250,000
Uhl - Sales Tax Projects Street & Storm Construction Inspect			105,000						105,000
Street Light Master Plan		15,500							15,500
47th Ter & 48th Street - Rainbow to State Line Rd design			50,000	100,000					150,000
47th Ter & 48th St - Rainbow to St Line Rd Construction Inspect				96,000					96,000
47th Complete Street Project - Design				185,000					185,000
47th Complete Street Project - Inspection					125,000				125,000
All Engineering - Sub Total		153,390	170,000	381,000	125,000	-	-	-	-
Street Lights									
Purchase of KCP&L Street Lights									150,346
Residential Street Light replacement			65,000	65,000	25,000	25,000	25,000	25,000	
Rainbow WV Street Lights - west side									-
Street Lights, Pole Repair and Replacment									-
Street Light Sub Total		-	65,000	65,000	25,000	25,000	25,000	25,000	150,346
Dennis Park Improvements									
ADA Compliance								75,000	75,000
Tennis Court / Sidewalks									10,400
Other Improvements								800,000	800,000
5050 Rainbow Blvd purchase		17,788	117,788	333,394					527,114
Park Sub Total		17,788	117,788	333,394	-	-	-	875,000	1,412,514
City Bldgs & Other Improvements									
5050 Rainbow Demo			150,000						150,000
PW Driveway				13,000					
City Stone Wall Repair & maintenance		5,000	5,000	5,000	5,000	5,000	5,000		55,000
CH Police Evidence Room upgrades									5,000
CH Women's PS locker room: Wall repair, paint,									1,200
CH Windows:									4,000
CH Stairs: new tile, bullnose & tread									1,000
PW Wiring, Garage Area									3,000
CH PS Door Security									27,550
CH Cost Study				20,000					
CH Monument Sign - 47th Street				1,500					1,500
CH Men's and Women's restrooms: Wallpaper, Partitions, Fixtures, Floor Tile				20,000					20,000
CH Parking Lot: Mill and Overlay, stripe,				35,000					
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 Flast Roof: 24 years old, life expectancy 20-30 years				18,000					18,000
CH Roof Top Heating & Air Conditioning Units (5)				17,000				17,000	65,075
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		5,000	155,000	154,000	5,000	5,000	5,000	33,000	391,825
Grand Total		221,178	3,145,288	1,905,144	1,930,298	386,000	995,000	1,533,000	9,227,003

Equipment Replacement Plan & Fund

Equipment Reserve Fund

Fiscal Year 2014 was the initial year for the city utilizing a separate Capital Improvement Program (CIP) Fund and an Equipment Reserve Fund with the approved budget. The Equipment Reserve Fund ended 2017 with a fund balance of \$27,592. The final lease-purchase agreement payment was made in early 2016. 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 Equipment Reserve Highlights

• PS Motorcycle Sale/Purchase	\$2,500
• PS Vehicle Replacement	\$11,136
• PW Bucket Truck	\$5,000
• PW Storage Container	\$2,600
• CH Phone System	\$5,154
• Storm Siren Maintenance	\$901
• Admin Computer	\$3,400
• Other	\$3,309
Total	\$34,000

In 2017, a number of other Public Safety and Public Works vehicles were purchased out of the Equipment Reserve Fund. A used motorcycle was purchased from the City of Fairway, and the older Westwood motorcycle was sold. The net cost difference was \$2,500 for these transactions. A Public Safety vehicle was replaced in 2017 that was not planned. This was due to an accident that totaled one Public Safety vehicle. After insurance payouts, the net replacement cost of this replacement vehicle was just over \$11,000.

Public Works was able to purchase a used bucket truck in 2017 for \$5,000 that is in excellent condition. A new voice of IP telephone was installed in City Hall and at Public works, and one desktop computer was purchased in Administration in 2017.

2018, 2019 & Beyond Equipment Expenses

An Equipment Replacement Plan is also included in the proposed budget that illustrates the expected 2018 expenses, as well as projected equipment expenses for FY 2019 and beyond. In the recent past, the city financed the purchase of city vehicles with a lease-purchase agreement, paying additional interest expenses. The final lease-purchase payment on the most recently purchased Public Works vehicles was made in 2016.

Based on enhanced revenues, replacement vehicles for the Public Safety motor-pool 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 expected life span. The proposed FY 2019 Budget continues the fiscal policy of transferring a set amount of General Fund revenues into the Equipment Reserve Fund each year to build sufficient cash reserves to allow for the purchase of replacement vehicles on "Pay-Go" basis.

Generally four (4) Public Safety vehicles will be replaced every five (5) years. Public Works expects the need to replace it's circa 2004 Ford F550 truck in 2022, as it was involved in a minor accident in 2017. Repairs made to the vehicle paid for by the insurance of the other driver, has put the condition of this relatively low-mileage vehicle into very good condition so that can be utilized for several more years.

EQUIPMENT RESERVE FUND								
REVENUES	Actual	Actual	Budget	Estimate	Budget		Forecast	Forecast
	2016	2017	2018	2018	2019		2020	2021
Line Item								
CASH CARRYFORWARD	(1,513)	(2,992)	65,698	24,292	18,145		77,895	110,645
Encumbrance / Cash Bal Transfer								
Transfer from GF - ADMIN		3,400	3,000		3,000		3,000	3,000
Transfer from GF - PW	35,000	35,000	35,000	35,000	35,000		35,000	35,000
Transfer from GF - PS	83,000	20,000	67,000	20,000	30,000		61,000	67,000
Transfer from GF - GO	6,195	10,155	5,000	-	5,000		5,000	5,000
Transfer from GF - GO Bldg Pmt Contg			27,000		27,000		-	-
Transfer from GF - Parks								
Transfer from CIP				18,600				
Other (Sales, Insurance, WWF)		524						
TOTAL	122,682	66,087	202,698	97,892	118,145		181,895	220,645
EXPENDITURES	Actual	Actual	Budget	Estimate	Budget		Forecast	Forecast
	2016	2017	2018	2018	2019		2020	2021
Line Item								
PW MACHINERY & EQUIPMENT	36,198	7,600	39,247	30,997	-		-	-
PS MACHINERY & EQUIPMENT	87,551	25,640	20,000	20,000	30,000		61,000	67,000
BLDG FURNISINGS & EQUIPMENT		8,555	20,500	20,500	2,000		2,000	2,000
STREET LIGHT MAINT			8,250	8,250	8,250		8,250	8,250
TRANSFER TO GF								
TRANSFER TO CIP								
TOTAL	123,749	41,795	87,997	79,747	40,250		71,250	77,250
FUND BALANCE	(1,067)	24,292	114,701	18,145	77,895		110,645	143,395

Equipment Replacement Plan										
Department / Project Description	2017	2018	2019	2020	2021	2022	2023	2024	Beyond	Equip Total
Public Works										
Lease Payment - PW vehicles										69,924
Storage Container	2,600									2,600
Bucket Truck	5,000									5,000
Traffic Control Trailer		18,335								18,335
Replace 2001 Mower		7,662								7,662
Replace 2004 Ford F-550 & equipment						70,000				70,000
Replace 2006 Street Sweeper								240,000		240,000
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
New Street Light Banners		5,000								5,000
Street Light Maintenance		8,250	8,250	8,250	8,250	8,250	8,250	8,250		74,250
PW Sub Total	7,600	39,247	8,250	8,250	8,250	78,250	21,250	248,250	206,000	719,771
Public Safety										
Replace 2014 Vehicle #1						29,500				29,500
Equipment for Vehicle #1						11,500				11,500
Replace 2015 Vehicle #2	8,340						29,500			65,340
Equipment for Vehicle #2	11,500						11,500			34,500
Replace 2010 Vehicle #3								29,500		57,000
Equipment for Vehicle #3								11,500		23,000
Replace 2011 Vehicle #4				29,500					29,500	59,000
Equipment for Vehicle #4				11,500					11,500	23,000
Motorcycle Expenses	2,500									2,500
Radio Upgrade mandated by Fed Regulation *					47,000	22,500				69,500
In-car computer replacements (4)										16,000
Safety Vests										10,000
Electronic Ticketing										15,000
Computer / IT Upgrades		2,000	12,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000
PS Equipment	3,300	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	147,300
PS Sub Total	25,640	20,000	30,000	61,000	67,000	83,500	61,000	61,000	61,000	603,140
City Hall Improvements and Systems / IT										
Telephone System	5,155									5,155
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	3,400	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	22,900
CH Sub Total	8,555	20,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	46,555
Total	41,795	79,747	40,250	71,250	77,250	163,750	84,250	311,250	269,000	1,369,466

Storm Water Utility Fund

The FY2019 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.

STORMWATER UTILITY FUND								
REVENUES	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast	
	2016	2017	2018	2018	2019	2020	2021	
Line Item								
CASH CARRYFORWARD	5,005	89,401	177,396	166,468	243,468	21,468	19,468	
STORMWATER UTILITY FEE	96,391	95,800	95,750	96,000	97,000	97,000	97,000	
TRANSFER FROM GF								
TOTAL	101,396	185,201	273,146	262,468	340,468	118,468	116,468	
EXPENDITURES	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast	
	2016	2017	2018	2018	2019	2020	2021	
Line Item								
ENGINEERING & STUDIES								
STRM WATER REPAIRS AND MAINTENACE	2,116		6,000	6,000	6,000	6,000	6,000	
STRM WATER CAPITAL PROJECTS						50,000	50,000	
LEAF PICKUP PROGRAM EXPENSES	9,879	13,728	13,000	13,000	13,000	13,000	13,000	
TRANSFER TO CIP FUND			250,000		300,000	30,000	30,000	
TRANSFER TO GF								
TOTAL	11,995	13,728	269,000	19,000	319,000	99,000	99,000	
FUND BALANCE	89,401	166,468	4,146	243,468	21,468	19,468	17,468	

Woodside Village TIF / CID Fund

The proposed FY 2019 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 Districts (CID) that has been established.

An additional 1.1% Community Improvement District (CID) sales tax collections is in place that started July 1, 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.

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

As of June 1, 2018 a total of **\$509,604** has been paid to UMB Bank, the bond holders of North Phase of the Woodside Village development, as TIF and CID reimbursements on the project.

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

WOODSIDE VILLAGE TIF & CID FUND								
REVENUES	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast	
	2016	2017	2018	2018	2019	2020	2021	
Line Item								
CASH CARRYFORWARD	1,820	4,986		29,666	54,334	137,659	270,652	
TIF REVENUES	18,147	131,638	259,423	270,199	273,000	328,359	338,209	
TRANSFER FROM GF (Sales Tax 40%)	4,680	13,100	20,325	20,325	20,325	20,935	21,563	
CID REVENUES	28,600	112,084	110,000	119,144	120,000	123,600	127,308	
CID #2 REVENUES					55,000	56,650	58,350	
TOTAL	53,246	261,807	389,748	439,334	522,659	667,202	816,082	
EXPENDITURES	Actual	Actual	Budget	Proj	Budget	Forecast	Forecast	
	2016	2017	2018	2018	2019	2020	2021	
Line Item								
TIF & CID EXPENSES	48,260	232,142	389,748	385,000	385,000	396,550	408,447	
TRANSFER TO CIP FUND								
TRANSFER TO GF								
TOTAL	48,260	232,142	389,748	385,000	385,000	396,550	408,447	
FUND BALANCE	4,986	29,666	-	54,334	137,659	270,652	407,636	

Debt Service Fund

The proposed FY 2019 Budget includes a new Debt Service Fund. Initially, transfers from the General Fund will be made to pay the interest and any principal on the 5050 Rainbow Blvd lease-purchase agreement note.

In future budgets, revenue from the special sales tax will be transferred from the Capital Improvement Fund to service the debt on the slated street and stormwater construction projects. An ad valorem mill rate to collect property taxes could also be implemented in future budget years against this budget fund.

DEBT SERVICE FUND								
REVENUES	Actual	Actual	Budget	Estimate	Budget		Forecast	Forecast
	2016	2017	2018	2018	2019		2020	2021
Line Item								
CASH CARRYFOWARD							213	14,213
AD VALOREM TAX								
TRANSFER FROM GF					118,000		15,000	15,000
TRANSFER FROM CIP							150,000	150,000
TOTAL					118,000		165,213	179,213
EXPENDITURES	Actual	Actual	Budget	Estimate	Budget		Forecast	Forecast
	2016	2017	2018	2018	2019		2020	2021
Line Item								
5050 RAINBOW NOTE					117,788		15,000	15,000
STREET & STORM WATER BONDS							136,000	136,000
TOTAL					117,788		151,000	151,000
FUND BALANCE					213		14,213	28,213

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 66-2018

**A RESOLUTION EXPRESSING THE PROPERTY TAXATION POLICY OF THE
WESTWOOD GOVERNING BODY WITH RESPECT TO FINANCING THE ANNUAL
BUDGET FOR 2019**

WHEREAS, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Westwood exceeding the amount levied to finance the 2018 budget of the Westwood, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, 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 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

ADOPTED this 9th day of August, 2018 by the City of Westwood, Governing Body,
Johnson County, Kansas



ATTEST

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

Frederick L. Sherman, City Clerk

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

John M. Yé, Mayor

2019

CERTIFICATE

To the Clerk of Johnson, State of Kansas

We, the undersigned, officers of

City 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 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations

		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit fo 2019		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	3,061,384	584,532	
Debt Service	10-113				
Library	12-1220				
Special Highway			175,000		
Storm Water			333,000		
Capital Improvement Plan			3,027,500		
Equipment Reserve			100,000		
Woodside TIF / CID			385,000		
Debt Service			118,000		
Totals		xxxxxx	7,199,884	584,532	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization					

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

602,361
NO

Nov 1, 2018 Total
Assessed Valuation

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____, 2018

County Clerk

Governing Body

City of Westwood

2019

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	556,846	55,915	200	0	28	0
Debt Service						
Library						
TOTAL	556,846	55,915	200	0	28	0

County Treas Motor Vehicle Estimate 55,915

County Treas Recreational Vehicle Estimate 200

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 28

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.10041

Recreational Vehicle Factor 0.00036

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00005

Watercraft Factor 0.00000

City of Westwood

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General Fund	CIP Fund	142,466	134,958	476,000	KSA 12-1,118
Storm Water Fund	CIP Fund	-	-	300,000	KSA 12-1,118
General Fund	Equipement Reserve	77,066	600	100,000	KSA 12-1,117
General Fund	WV TIF / CID	13,100		20,325	KSA 12-6a16
General Fund	Debt Service Fund			120,000	KSA 10-113
	Totals	232,632	135,558	1,016,325	
	Adjustments*				
	Adjusted Totals	232,632	135,558	1,016,325	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted f

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 2018	Payments Due 2018	Payments Due 2019
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.

City of Westwood

2019

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		218,263	282,055
Receipts:			
Ad Valorem Tax	500,958	556,846	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	55,734		55,915
Recreational Vehicle Tax	192		200
16/20M Vehicle Tax			0
Commercial Vehicle Tax	28		28
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	54,207	55,000	55,000
Sales and Use Tax	677,296	704,300	725,675
Court Fines	143,274	135,000	140,000
Franchise Tax	203,656	210,000	210,000
Licenses and Fees	29,388	33,250	35,200
Building Permits	42,179	39,200	169,200
Woodside & Bldg Lease	240,000	240,000	240,000
Foundation Revenue			50,000
Police, PW, and Codes Services	334,758	347,500	346,500
Special Assessments (Trash)	112,373	112,500	133,956
Miscellaneous	5,541	3,450	3,050
In Lieu of Tax (IRB)		29,476	30,074
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,399,584	2,466,522	2,194,798
Resources Available:	2,399,584	2,684,785	2,476,852
Expenditures:			
General Administration:			
Salaries	224,801	232,300	245,361
Payroll Taxes	15,843	15,803	21,075
Employee Benefits	45,307	51,570	61,100
Street Lights Traffic Signals	34,199	48,000	42,000
Buiding Maintenance & Utilitie:	74,107	68,000	69,304
Insurance	68,916	80,000	84,900
City Services	238,244	221,823	250,013
Public Works			
Salaries	217,793	219,500	248,656
Payroll Taxes	16,339	16,599	22,379
Employee Benefits	75,533	90,597	101,611
City Services	65,617	72,275	86,300
Public Saftey			
Salaries	564,312	621,189	656,450
Payroll Taxes	41,997	49,250	56,425
Employee Benefits	168,653	233,500	266,093
City Services	91,618	107,152	126,000
Parks & Recreation	51,487	46,005	73,550
Transfers	186,555	229,167	650,167
Other			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	2,181,321	2,402,730	3,061,384
Unencumbered Cash Balance Dec 31	218,263	282,055	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	2,685,629	2,733,465	3,061,384
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,061,384
Tax Required			584,532
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			584,532

CPA Summary

City of Westwood

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	87,940	132,890	134,680
Receipts:			
State of Kansas Gas Tax	44,950	44,790	44,950
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	44,950	44,790	44,950
Resources Available:	132,890	177,680	179,630
Expenditures:			
Street Repair and Maint		43,000	175,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	43,000	175,000
Unencumbered Cash Balance Dec 31	132,890	134,680	4,630
2017/2018/2019 Budget Authority Amount:	39,810	134,023	175,000

Adopted Budget Storm Water	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	84,396	161,463	239,463
Receipts:			
Storm Water Utility Fee	95,800	96,000	97,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	95,800	96,000	97,000
Resources Available:	180,196	257,463	336,463
Expenditures:			
Stormwater repairs and maintenance			15,000
Leaf Pickup Progam	18,733	18,000	18,000
Transfer to CIP			300,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	18,733	18,000	333,000
Unencumbered Cash Balance Dec 31	161,463	239,463	3,463
2017/2018/2019 Budget Authority Amount:	175,000	255,000	333,000

CPA Summary

City of Westwood

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvement Plan	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	50,581	191
Receipts:			
GF Transfers	142,466	175,000	476,000
Stormwater Transfers			300,000
Special Sales Tax			230,000
Temp Notes			2,100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	142,466	175,000	3,106,000
Resources Available:	142,466	225,581	3,106,191
Expenditures:			
Engineering & Design	91,885	153,390	170,000
CIP Streets		45,000	2,131,000
CIP Stormwater			506,500
CIP Street Lights			65,000
CIP Other Projects		27,000	155,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	91,885	225,390	3,027,500
Unencumbered Cash Balance Dec 31	50,581	191	78,691
2017/2018/2019 Budget Authority Amount:	552,538	400,000	3,027,500

Adopted Budget Equipment Reserve	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	29,518	31,018
Receipts:			
GF Transfers	77,066	24,500	100,000
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	77,066	24,500	100,000
Resources Available:	77,066	54,018	131,018
Expenditures:			
Equipment Reserve Items	47,548	23,000	100,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	47,548	23,000	100,000
Unencumbered Cash Balance Dec 31	29,518	31,018	31,018
2017/2018/2019 Budget Authority Amount:	60,750	150,000	100,000

CPA Summary

City of Westwood

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Woodside TIF / CID	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		37,680	203,705
Receipts:			
TIF Revenues	131,638	270,200	273,000
Transfers from GF (Sales Tax)	13,100	20,325	20,325
CID #1 Revenues	112,084	119,144	120,000
CID #2 Revenues			50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	256,822	409,669	463,325
Resources Available:	256,822	447,349	667,030
Expenditures:			
TIF Distributions	107,058	124,500	265,000
CID Distributions	112,084	119,144	120,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	219,142	243,644	385,000
Unencumbered Cash Balance Dec 31	37,680	203,705	282,030
2017/2018/2019 Budget Authority Amount:	219,767	389,748	385,000

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
GF Transfers			120,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	120,000
Resources Available:	0	0	120,000
Expenditures:			
5050 Rainbow LP			118,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	118,000
Unencumbered Cash Balance Dec 31	0	0	2,000
2017/2018/2019 Budget Authority Amount:	0	0	118,000

CPA Summary

The Legal Record

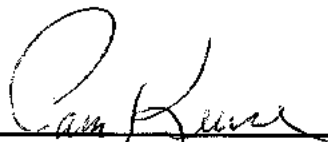
P.O. Box 273
Olathe, KS 66051-0273
(913) 780-5790

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:

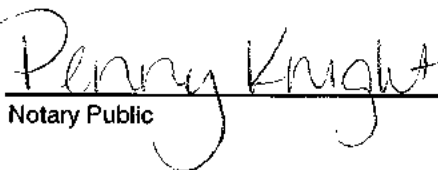
BUDGET HEARING - WESTWOOD
7/24/18



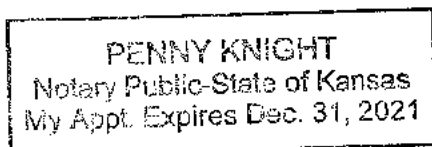
Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 24, 2018



Notary Public



L75025
Publication Fees: \$15.70

NOTICE OF BUDGET HEARING

First published in The Legal Record, Tuesday, July 24, 2018.

State of Kansas
City

2019

NOTICE OF BUDGET HEARING

The governing body of

City of Westwood

will meet on August 9, 2018 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 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	2,181,321	21.307	2,402,730	21.307	3,061,384	584,532	21.307
Debt Service							
Library							
Special Highway			43,000		175,000		
Storm Water	18,733		18,000		333,000		
Capital Improvement Plan	91,885		171,000		3,027,500		
Equipment Reserve	47,548		23,000		100,000		
Woodside TIF / CID	219,142		243,644		385,000		
Debt Service					118,000		
Totals	2,558,629	21.307	2,901,374	21.307	7,199,884	584,532	21.307
Less: Transfers	232,632		135,558		1,016,325		
Net Expenditure	2,325,997		2,765,816		6,183,559		
Total Tax Levied	496,986		556,846		XXXXXXXXXXXXXXXX		
Assessed Valuation	26,134,616		26,134,616		27,433,749		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	425,000	425,000	425,000
Total	425,000	425,000	425,000

*Tax rates are expressed in mills

Frederick L. Sherman

City Official Title: CAO / City Clerk