

2022

NOTICE OF BUDGET HEARING

The governing body of

City of Westwood

will meet on September 9, 2021 at 7:00 PM at Westwood City Hall, 4700 Rainbow Blvd., Westwood, KS 66205 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., Westwood, KS 66205 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	2,592,548	20.806	2,854,976	20.812	3,892,987	713,554	20.812
Debt Service	56,592	0.500	229,251	0.500	398,776	17,151	0.500
Library							
Special Highway	175,131		40,000		80,000		
Equipment Reserve Fund	55,113		141,500		186,500		
Stormwater Utility Fund	240,829		144,516		229,516		
Woodside TIF/CID	363,025		515,500		530,965		
Non-Budgeted Funds	3,893,786						
Totals	7,377,024	21.306	3,925,743	21.312	5,318,744	730,705	21.312
Revenue Neutral Rate**							20.458
Less: Transfers	512,000		588,516		588,516		
Net Expenditure	6,865,024		3,337,227		4,730,228		
Total Tax Levied	631,183		701,459		xxxxxxxxxxxxxxxx		
Assessed Valuation	29,624,341		32,911,074		34,285,669		

Outstanding Indebtedness,

	2019	2020	2021
January 1,			
G.O. Bonds	0	3,370,000	3,370,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	425,000	325,000	325,000
Total	425,000	3,695,000	3,695,000

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Leslie Herring

City Official Title: Chief Administrative Officer/City Clerk

To the Clerk of Johnson, State of Kansas

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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Assisted by:		
Address:		
Email:		
Date Attested: _____ 2021		
County Clerk	Governing Body	

City of Westwood

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	685,002	57,798	254	0	329	0
Debt Service	16,457	1,389	6	0	8	0
Library						
TOTAL	701,459	59,187	260	0	337	0

County Treas Motor Vehicle Estimate	<u>59,187</u>					
County Treas Recreational Vehicle Estimate		<u>260</u>				
County Treas 16/20M Vehicle Estimate			<u>0</u>			
County Treas Commercial Vehicle Tax Estimate				<u>337</u>		
County Treas Watercraft Tax Estimate					<u>0</u>	
Motor Vehicle Factor	<u>0.08438</u>					
Recreational Vehicle Factor		<u>0.00037</u>				
16/20 Vehicle Factor			<u>0.00000</u>			
Commercial Vehicle Factor				<u>0.00048</u>		
Watercraft Factor					<u>0.00000</u>	

City of Westwood

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Capital Improvement Fund	98,000	103,000	100,000	K.S.A. 12-1,118
General	Equipment Reserve Plan	109,000	177,000	95,000	K.S.A. 12-1, 117
General	Debt Service	15,000	15,000	15,000	K.S.A. 10-113
Capital Improvement Fund	Debt Service	75,000	175,000	175,000	
Stormwater Utility Fund	Capital Improvement Fund	200,000	75,000	100,000	K.S.A. 12-1, 118
Stormwater Utility Fund	Debt Service	15,000	43,516	43,516	K.S.A. 10-113
Stormwater Utility Fund	Equipment Reserve Plan	-	-	60,000	K.S.A. 12-1, 117
Totals		512,000	588,516	588,516	
Adjustments*					
Adjusted Totals		512,000	588,516	588,516	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
gation Bonds Series 2020A f	3/26/2020	11/1/2040	3.50	3,370,000	3,370,000			86,413	130,000	81,863	130,000
Total G.O. Bonds					3,370,000			86,413	130,000	81,863	130,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					3,370,000			86,413	130,000	81,863	130,000

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 2021	Payments Due 2021	Payments Due 2022
5050 Rainbow Blvd.	4/1/2014	2/1/2023	3.95	425,000	325,000	12,838	12,838
Totals					325,000	12,838	12,838

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

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	687,014	783,679	942,827
Receipts:			
Ad Valorem Tax	589,864	685,002	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	55,524	55,947	57,798
Recreational Vehicle Tax			254
16/20M Vehicle Tax			0
Commercial Vehicle Tax			329
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	45,922	45,385	45,000
Sales & Use Tax	794,578	861,075	936,000
Court Fines	122,337	90,000	90,000
Franchise Fees	181,107	185,000	175,000
Licenses & Fees	18,395	24,700	31,200
Building Permits	127,247	150,000	70,000
Woodside and Building Lease	240,000	240,000	240,000
Special Assessments (Trash)	135,818	135,616	140,425
Police, Public Works, Clerk, & Codes Serv	317,302	322,900	320,100
Federal Grants		201,750	123,750
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	61,119	16,750	6,750
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,689,212	3,014,125	2,236,606
Resources Available:	3,376,226	3,797,803	3,179,433
Expenditures:			
General Overhead	608,803	880,553	719,343
Administrative Department	316,425	313,337	329,182
Parks & Recreation	48,164	48,500	49,850
Public Works	517,150	534,959	592,163
Public Safety	1,102,005	1,077,627	1,257,399
Unencumbered Cash			945,050
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,592,548	2,854,976	3,892,987
Unencumbered Cash Balance Dec 31	783,679	942,827	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	2,692,661	2,791,976	3,892,987
Non-Appropriated Balance			
See Tab C	Total Expenditure/Non-Appr Balance		3,892,987
	Tax Required		713,554
Delinquent Comp Rate:	0.0%		0
	Amount of 2021 Ad Valorem Tax		713,554

CPA Summary

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	46,085	125,984	146,706
Receipts:			
Ad Valorem Tax	14,059	16,457	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,389
Recreational Vehicle Tax			6
16/20M Vehicle Tax			0
Commercial Vehicle Tax			8
Watercraft Tax			0
Bond Proceeds	17,432		
Interfund Transfers	105,000	233,516	233,516
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	136,491	249,973	234,919
Resources Available:	182,576	375,957	381,625
Expenditures:			
Lease Purchase Agreement (5050 Rainbow Blvd.)		12,838	12,838
Series 2020A GO Bonds	51,607	216,413	211,863
Bond Issuance Costs	9,479		
Cancelled Encumbrance	(4,494)		174,075
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	56,592	229,251	398,776
Unencumbered Cash Balance Dec 31	125,984	146,706	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	105,419	229,250	398,776
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			398,776
Tax Required			17,151
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			17,151

See Tab C

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	128,235	10,803	28,053
Receipts:			
State of Kansas Gas Tax	42,869	42,430	42,200
County Transfers Gas		0	0
State Highway Maintenance	14,830	14,820	14,820
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	57,699	57,250	57,020
Resources Available:	185,934	68,053	85,073
Expenditures:			
Street Repair and Maint	175,131	40,000	50,000
Studies			30,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	175,131	40,000	80,000
Unencumbered Cash Balance Dec 31	10,803	28,053	5,073
2020/2021/2022 Budget Authority Amount	42,550	40,000	80,000

See Tab A

Adopted Budget Equipment Reserve Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	71,432	125,319	160,819
Receipts:			
Interfund Transfers	109,000	177,000	155,000
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	109,000	177,000	155,000
Resources Available:	180,432	302,319	315,819
Expenditures:			
Equipment	55,113	141,500	186,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	55,113	141,500	186,500
Unencumbered Cash Balance Dec 31	125,319	160,819	129,319
2020/2021/2022 Budget Authority Amount	74,000	141,500	186,500

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Stormwater Utility Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	260,053	154,053	144,537
Receipts:			
Stormwater Utility Fee	134,829	135,000	135,000
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	134,829	135,000	135,000
Resources Available:	394,882	289,053	279,537
Expenditures:			
Equipment & Maintenance	802		
Street & Stormwater Repairs & Maintenan	25,027	26,000	26,000
Interfund Transfers	215,000	118,516	203,516
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	240,829	144,516	229,516
Unencumbered Cash Balance Dec 31	154,053	144,537	50,021
2020/2021/2022 Budget Authority Amount	241,000	144,516	229,516

Adopted Budget Woodside TIF/CID	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	184,918	287,073	352,073
Receipts:			
Woodside Village Ad Valorem	279,820	340,000	350,200
Woodside Village TIF Sales Tax		25,500	26,265
Woodside Village CID-1	120,077	150,000	154,500
Woodside Village CID-2	65,283	65,000	66,950
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	465,180	580,500	597,915
Resources Available:	650,098	867,573	949,988
Expenditures:			
UMB TIF Payment	318,532	340,000	350,200
UMB CID Payment	44,493	150,000	154,500
Woodside Village TIF Sales Tax		25,500	26,265
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	363,025	515,500	530,965
Unencumbered Cash Balance Dec 31	287,073	352,073	419,023
2020/2021/2022 Budget Authority Amount	471,030	515,500	530,965

CPA Summary

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NON-BUDGETED FUNDS

2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Capital Improvement Fund		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	517,513	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		517,513
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Special Sales Tax	264,704									
County Cost Share	53,696									
Bond Proceeds	3,473,473									
Grants & Donations	37,000									
Interfund Transfers	298,000									
Total Receipts	4,126,873	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,126,873
Resources Available:	4,644,386	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	4,644,386
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Professional Fees	4,805									
Equipment & Maintenance	53,015									
Street & Stormwater Projects	3,760,967									
Interfund Transfers	75,000									
Total Expenditures	3,893,786	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,893,786
Cash Balance Dec 31	750,600	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	750,600
										750,600

** Note: These two block figures should agree.

CPA Summary
