State of Kansas
City

2025

# CERTIFICATE

To the Clerk of Johnson, State of Kansas
We, the undersigned, officers of
**Westwood**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, and 16/20M Vehicle T | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 4,772,356 | 965,119 | |
| Debt Service | 10-113 | | 436,688 | 23,175 | |
| Library | 12-1220 | | | | |
| Special Highway | | | 200,000 | | |
| Stormwater Utility | | | 169,516 | | |
| Woodside TIF/CID | | | 768,677 | | |
| Non-Budgeted Funds-A | | | | | |
| Non-Budgeted Funds-B | | | | | |
| **Totals** | | xxxxx | 6,347,237 | 988,294 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 19.435 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | YES |

Assisted by:

Address:

Email:

Attest: October 30, 2024
County Clerk

Governing Body

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

CPA Summary

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

ATTN: LESLIE HERRING
CITY OF WESTWOOD
4700 RAINBOW BLVD
WESTWOOD KS 66205-1831

# Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices 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:

HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
8/20/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 20, 2024

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L19821
Publication Fees: $37.82

First published in The Legal Record, Tuesday, August 20, 2024.

State of Kansas
City

2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Westwood**
will meet on September 12, 2024 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, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at Westwood City Hall; https://www.westwoodks.org/ and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 3,327,232 | 20.701 | 3,665,507 | 20.702 | 4,772,356 | 965,119 | 20.702 |
| Debt Service | 281,882 | 0.497 | 231,838 | 0.497 | 436,688 | 23,175 | 0.497 |
| Library | | | | | | | |
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| Special Highway | 1,344 | | 60,000 | | 200,000 | | |
| Stormwater Utility | 114,939 | | 194,516 | | 169,516 | | |
| Woodside TIF/CID | 302,899 | | 746,289 | | 768,677 | | |
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| Non-Budgeted Funds-A | 217,094 | | | | | | |
| Non-Budgeted Funds-B | 10,000 | | | | | | |
| Totals | 4,255,390 | 21.198 | 4,898,150 | 21.199 | 6,347,237 | 988,294 | 21.199 |
| | | | | | | *Revenue Neutral Rate*** | *19.435* |
| Less: Transfers | 542,346 | | 827,346 | | 767,003 | | |
| Net Expenditure | 3,713,044 | | 4,070,804 | | 5,580,234 | | |
| Total Tax Levied | 798,278 | | 906,019 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 37,658,726 | | 42,738,366 | | 46,620,276 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 3,370,000 | 3,240,000 | 2,925,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 325,000 | 325,000 | 275,000 |
| Total | 3,695,000 | 3,565,000 | 3,200,000 |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

**Leslie Herring**
Official Title: City Administrator

Page No.

8/20

**CITY OF WESTWOOD, KANSAS**

**RESOLUTION NO. 133-2024**

**A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS, ADOPTING THE FISCAL YEAR 2025 ANNUAL BUDGET FOR THE CITY OF WESTWOOD.**

**WHEREAS**, the Fiscal Year 2025 Annual Budget has been discussed by the Governing Body at various City Council meetings, work sessions, and other public meetings noticed in accordance with state law; and

**WHEREAS**, pursuant to K.S.A. § 79-2929, a public hearing was conducted at the September 12, 2024 City Council meeting to answer and hear any objections of taxpayers relating to the proposed Fiscal Year 2025 Annual Budget; and

**WHEREAS**, notice of publication of the proposed Annual Budget and public hearing was made as provided by law; and

**WHEREAS**, the Governing Body believes it is in the best interest of the City to adopt the Fiscal Year 2025 Annual Budget as presented.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS:**

**Section 1**. The City of Westwood, Kansas, a municipal corporation, does hereby adopt the Fiscal Year 2025 Annual Budget as presented at the September 12, 2024, City Council meeting.

**Section 2**. Effective Date. This resolution shall be effective upon its adoption by the Governing Body of the City of Westwood, Kansas.

**Section 3**. In accordance with K.S.A. 79-1801, on or before October 1, 2024, the City Clerk shall certify and electronically file with the Johnson County, Kansas County Clerk (the "County Clerk") the budget Certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted Fiscal Year 2025 Annual Budget along with other information pertaining thereto in accordance with State law.

**Section 4**. The Fiscal Year 2025 Annual Budget as approved and filed with the County Clerk shall constitute an appropriation for each fund as provided in K.S.A. 79-2934.

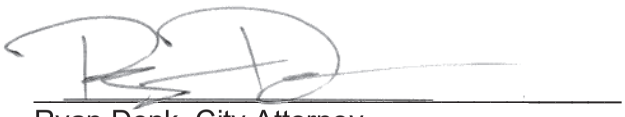
**ADOPTED** this 12th day of September, 2024, by majority vote of the Governing Body.

David E. Waters, Mayor

ATTEST:

Abby Schneweis, City Clerk

APPROVED AS TO FORM:



Ryan Denk, City Attorney

**RESOLUTION NO. 132-2024**

**A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS, APPROVING A TAX RATE OR MILL LEVY RATE IN EXCESS OF THE REVENUE NEUTRAL RATE FOR THE 2025 BUDGET YEAR.**

**WHEREAS**, pursuant to K.S.A. 79-2988 (the "Act"), the Clerk of Johnson County, Kansas, has calculated and notified the City of Westwood, Kansas (the "City") that, for the City's 2025 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 19.435 mills (for informational purposes only, one mill is equal to 1/1000th of a Dollar of assessed value);

**WHEREAS**, the Act further provides that no tax rate in excess of the revenue neutral rate shall be levied by the Governing Body of the City except in accordance with procedures established under the Act;

**WHEREAS**, the Governing Body of the City adopted Resolution No. 131-2024 on July 11, 2024, calling for a public hearing considering exceeding the revenue neutral rate to be held by the Governing Body on September 12, 2024;

**WHEREAS**, the public hearing was held on September 12, 2024, with an opportunity for all interested persons to be heard regarding the matter of exceeding the revenue neutral rate; and

**WHEREAS**, in accordance with the provisions of the Act, at such public hearing and after the Governing Body heard from interested taxpayers, the Governing Body voted on and approved this Resolution by majority vote of the Governing Body.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF PRAIRIE VILLAGE, KANSAS:**

**Section 1**. **Approval to Exceed Revenue Neutral Rate; Approved Tax Rate.** Pursuant to the Act, the City, by and through its Governing Body, hereby approves exceeding the revenue neutral rate. The City's approved tax/mill levy rate for the 2025 budget year is 21.199 mills, which amount does not exceed the amount of the proposed tax rate set forth in Resolution No. 131-2024.

**Section 2.** **Effective Date.** This resolution shall be effective upon its adoption by the Governing Body of the City of Westwood, Kansas.

**ADOPTED** this 12th day of September, 2024, by majority vote of the Governing Body.

David E. Waters, Mayor

**ATTEST:**

Abby Schneweis, City Clerk

**APPROVED AS TO FORM:**



Ryan Denk, City Attorney

Roll Call Vote

Hearing to Exceed Revenue Neutral Rate
Resolution No. 132-2024
City of Westwood

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Andrew Buckman | X | | |
| Jason Hannaman | X | | |
| Jeff Harris | X | | |
| Laura Steele | X | | |
| Holly Wimer | X | | |

Westwood

2025

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

| Budgeted Funds for 2024 | Ad Valorem Levy Tax Year 2023 | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 884,771 | 60,222 | 183 | 0 | 438 | 0 |
| Debt Service | 21,248 | 1,446 | 4 | 0 | 10 | 0 |
| Library | | | | | | |
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| TOTAL | 906,019 | 61,668 | 187 | 0 | 448 | 0 |

| | |
|---|---|
| County Treas Motor Vehicle Estimate | 61,668 |
| County Treas Recreational Vehicle Estimate | 187 |
| County Treas 16/20M Vehicle Estimate | 0 |
| County Treas Commercial Vehicle Tax Estimate | 448 |
| County Treas Watercraft Tax Estimate | 0 |

| | |
|---|---|
| Motor Vehicle Factor | 0.06806 |
| Recreational Vehicle Factor | 0.00021 |
| 16/20M Vehicle Factor | 0.00000 |
| Commercial Vehicle Factor | 0.00049 |
| Watercraft Factor | 0.00000 |

Westwood 2025

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Debt Service | 18,830 | 18,830 | 23,487 | K.S.A. 10-113 |
| General | Equipment Reserve | 155,000 | 325,000 | 75,000 | K.S.A. 12-1, 117 |
| General | Capital Improvement | 100,000 | 200,000 | 350,000 | K.S.A. 12-1, 118 |
| Capital Improvement | Debt Service | 175,000 | 175,000 | 175,000 | |
| Stormwater Utility | Equipment Reserve | 50,000 | 40,000 | 0 | K.S.A. 12-1, 117 |
| Stormwater Utility | Capital Improvement | 0 | 25,000 | 100,000 | K.S.A. 12-1, 118 |
| Stormwater Utility | Debt Service | 43,516 | 43,516 | 43,516 | K.S.A. 10-113 |
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| | **Totals** | 542,346 | 827,346 | 767,003 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 542,346 | 827,346 | 767,003 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

Westwood 2025

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION***

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| 5050 Rainbow Blvd. | 41730 | 44958 | 7.00 | 425,000 | 275,000 | 19,250 | 19,250 |
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| **Totals** | | | | | **275,000** | **19,250** | **19,250** |

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

Westwood 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,599,670 | 1,505,391 | 1,480,334 |
| Receipts: | | | |
| Ad Valorem Tax | 781,002 | 884,771 | xxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,163 | | |
| Motor Vehicle Tax | 56,072 | 57,855 | 60,222 |
| Recreational Vehicle Tax | 174 | 138 | 183 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 404 | 464 | 438 |
| Watercraft Tax | 0 | 0 | 0 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| Sales & Use Tax | 1,091,750 | 1,085,022 | 1,096,679 |
| Local Alcoholic Liquor | 85,135 | 79,000 | 80,000 |
| Special Assessments | 143,129 | 146,242 | 148,725 |
| Fees and Licenses | 477,267 | 457,579 | 444,124 |
| Building Permits | 66,464 | 108,502 | 85,000 |
| Intergovernmental | 309,081 | 325,658 | 372,500 |
| Fines | 97,086 | 95,220 | 100,000 |
| Cash Carryforward | 0 | 343,750 | 0 |
| | | | |
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| Loss from Woodside Village TIF District | | | -116,218 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 44,534 | 50,000 | 50,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 76,692 | 6,250 | 5,250 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,232,953** | **3,640,450** | **2,326,903** |
| **Resources Available:** | **4,832,623** | **5,145,841** | **3,807,237** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| **Resources Available:** | 4,832,623 | 5,145,841 | 3,807,237 |
| Expenditures: | | | |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 0 | 0 | 0 |
| General Overhead | 871,767 | 1,048,168 | 1,138,890 |
| Administrative Department | 503,557 | 541,498 | 587,568 |
| Parks & Recreation | 57,832 | 70,684 | 58,750 |
| Public Works | 548,956 | 785,276 | 653,623 |
| Public Safety | 1,110,889 | 1,219,880 | 1,234,175 |
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| Cash Reserve (2025 column) | | | 1,099,350 |
| Miscellaneous | 234,231 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,327,232** | **3,665,507** | **4,772,356** |
| Unencumbered Cash Balance Dec 31 | 1,505,391 | 1,480,334 | xxxxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 4,154,961 | 4,703,786 | 4,772,356 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,772,356 |
| | | Tax Required | 965,119 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 965,119 |

**CPA Summary**

Westwood 2025

**STATEMENT OF INDEBTEDNESS**

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Beginning Amount Amount Issued | Beginning Amount Outstanding Jan 1, 2024 | Date Due Interest | Date Due Principal | Amount Due 2024 Interest | Amount Due 2024 Principal | Amount Due 2025 Interest | Amount Due 2025 Principal |
|---|---|---|---|---|---|---|---|---|---|---|---|
| General Obligation: | | | | | | | | | | | |
| General Obligation Bonds | 3/26/2020 | 11/1/2040 | 3.50 | 3,370,000 | 2,925,000 | 5/1 | 11/1 | 72,588 | 140,000 | 67,687 | 145,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **2,925,000** | | | **72,588** | **140,000** | **67,687** | **145,000** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **2,925,000** | | | **72,588** | **140,000** | **67,687** | **145,000** |

Westwood 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Debt Service** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 170,342 | 144,619 | 172,790 |
| Receipts: | | | |
| Ad Valorem Tax | 17,388 | 21,248 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 64 | 100 | 50 |
| Motor Vehicle Tax | 1,361 | 750 | 1,446 |
| Recreational Vehicle Tax | | | 4 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 10 |
| Watercraft Tax | | | 0 |
| Interfund Transfers | 237,346 | 237,911 | 242,003 |
| Loss from Woodside Village TIF | 0 | 0 | -2,790 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **256,159** | **260,009** | **240,723** |
| **Resources Available:** | **426,501** | **404,628** | **413,513** |
| Expenditures: | | | |
| Lease Purchase Agreement (5050 Rainbov | 69,569 | 19,250 | 19,250 |
| Series 2020A GO Bonds | 212,313 | 212,588 | 212,688 |
| | | | |
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| | | | |
| Cash Reserve (2025 column) | | | 204,750 |
| Miscellaneous | 1 | | |
| Does miscellanous exceed 10% of Total E | | | |
| **Total Expenditures** | **281,882** | **231,838** | **436,688** |
| Unencumbered Cash Balance Dec 31 | 144,619 | 172,790 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amour | 425,383 | 401,238 | 436,688 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 436,688 |
| | | Tax Required | 23,175 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 23,175 |

| Adopted Budget<br>**Library** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amour | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**CPA Summary**

Page No.

Westwood 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 118,219 | 181,655 | 181,095 |
| Receipts: | | | |
| State of Kansas Gas Tax | 46,988 | 44,440 | 44,400 |
| County Transfers Gas | | 0 | 0 |
| State Highway Maintenance | 17,792 | 15,000 | 15,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **64,780** | **59,440** | **59,400** |
| **Resources Available:** | **182,999** | **241,095** | **240,495** |
| Expenditures: | | | |
| Special Highway Maintenance | 1,185 | 60,000 | 200,000 |
| Professional Fees | 159 | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,344** | **60,000** | **200,000** |
| Unencumbered Cash Balance Dec 31 | 181,655 | 181,095 | 40,495 |
| 2023/2024/2025 Budget Authority Amount: | 10,000 | 60,000 | 200,000 |

Adopted Budget

| **Stormwater Utility** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 182,023 | 189,217 | 234,878 |
| Receipts: | | | |
| Stormwater Utility Fee | 122,133 | 240,177 | 240,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **122,133** | **240,177** | **240,000** |
| **Resources Available:** | **304,156** | **429,394** | **474,878** |
| Expenditures: | | | |
| Equipment & Maintenance | 1,154 | 6,000 | 6,000 |
| Street & Stormwater Repairs & Maintenance | 20,269 | 20,000 | 20,000 |
| Interfund Transfers | 93,516 | 168,516 | 143,516 |
| | | | |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **114,939** | **194,516** | **169,516** |
| Unencumbered Cash Balance Dec 31 | 189,217 | 234,878 | 305,362 |
| 2023/2024/2025 Budget Authority Amount: | 119,516 | 194,516 | 169,516 |

**CPA Summary**

0 **NON-BUDGETED FUNDS (A)** 2025

*(Only the actual budget year for 2023 is reported)*

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Improvement Fu** | | **0** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | -313,412 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | -313,412 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Special Sales Tax | 353,625 | | | | | | | | | |
| Reimbursements | 383,111 | | | | | | | | | |
| Interfund Transfers | 100,000 | | | | | | | | | |
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| Total Receipts | 836,736 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 836,736 |
| Resources Available: | 523,324 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 523,324 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Projects | 42,094 | | | | | | | | | |
| Interfund Transfers | 175,000 | | | | | | | | | |
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| Total Expenditures | 217,094 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 217,094 |
| Cash Balance Dec 31 | 306,230 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **306,230** ** |
| | | | | | | | | | | **306,230** ** |

**Note: These two block figures should agree.

**CPA Summary**

State of Kansas
City

0 **NON-BUDGETED FUNDS (B)** 2025

*(Only the actual budget year for 2023 is reported)*

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Equipment Reserve Fun** | | **0** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 151,488 | Cash Balance Dec 31 | | Cash Balance Dec 31 | | Cash Balance Dec 31 | | Cash Balance Dec 31 | | 151,488 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interfund Transfers | 205,000 | | | | | | | | | |
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| Total Receipts | 205,000 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 205,000 |
| Resources Available: | 356,488 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 356,488 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Equipment | 10,000 | | | | | | | | | |
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| Total Expenditures | 10,000 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 10,000 |
| Cash Balance Dec 31 | 346,488 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **346,488** ** |
| | | | | | | | | | | **346,488** ** |

** Note: These two block figures should agree.

**CPA Summary**

Page No.

Westwood 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Woodside TIF/CID** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 457,312 | 602,664 | 707,418 |
| Receipts: | | | |
| Woodside Village Ad Valorem | 112,360 | 488,381 | 503,032 |
| Woodside Village CID-1 | 228,229 | 257,908 | 265,645 |
| Woodside Village CID-2 | 107,662 | 104,754 | 107,897 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **448,251** | **851,043** | **876,574** |
| **Resources Available:** | **905,563** | **1,453,707** | **1,583,992** |
| Expenditures: | | | |
| UMB TIF Payment | 74,410 | 488,381 | 503,032 |
| UMB CID Payment | 228,489 | 257,908 | 265,645 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **302,899** | **746,289** | **768,677** |
| Unencumbered Cash Balance Dec 31 | 602,664 | 707,418 | 815,315 |
| 2023/2024/2025 Budget Authority Amount: | 630,000 | 623,562 | 768,677 |

**See Tab C**

Adopted Budget

| **0** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 10,000 | 0 | 0 |

**CPA Summary**