Summary Sheet



**AD VALOREM TAX DATA:**

[illegible]

$848,901 2025 adopted

**19.5% % change**

| REVENUES | | % change 2026 over 2025 | |
|---|---|---|---|
| AD VALOREM TAX | | | |
| WWFOUNDATION-INV A/C | 0 | | |
| WWFOUNDATION-OPER | $240,000 | 0.0% | |
| OTHER | $3,255,058 | 8.4% | |
| TOTAL | $3,495,058 | 7.8% | |

| OPERATING EXPENSES | | Increase over 2025 | Percent Change over 2025 |
|---|---|---|---|
| GENERAL OPERATIONS | $1,247,650 | $108,760 | 9.55% |
| ADMIN | $641,825 | $54,257 | 9.23% |
| PUBLIC WORKS | $679,230 | $25,607 | 3.92% |
| PUBLIC SAFETY | $1,227,950 | ($6,225) | -0.50% |
| PARKS & REC | $80,250 | $21,500 | 36.60% |
| TOTAL OPERATING EXPENSE | [illegible] | [illegible] | |
| SHORTAGE | $865,803 | | |
| ASSESSED VALUATION | $52,511,041 | <-- Preliminary County number | |
| MILL | 1000 | | |
| MILL VALUATION | 52,511 | | |
| APPROX MILL | 16.4880 | | |

## OUR PUBLIC CHALLENGE:

1. Simplify the budgeting process
   - have data available in a simple to read format
   - have the spreadsheet available for others to review
   - be transparent, invite the public into the process
2. Review departmental expenses to reduce
3. Address policy and philosophy related to reserves
4. Have the difficult conversation related to personnel (in the past it starting with the monthly stipend to elected officials). Lead by example.

Wetwood Mill Rates Comparison

| | |
|---|---|
| Current: | 18.822 |
| Proposed: | 25.199 |
| Increase | 6.377 |
| | 34% |

| FUND expensed in General Fund Overhead | January 1, 2026 Fund Balance | YTD July 25, 2025 Transfer | 12/31/25 Forecast | 2025 Adopted | 2026 Proposed | Increase/ (Decrease) |
|---|---|---|---|---|---|---|
| 5910 - CIP - Transfer | $204,939 | $- | $23,487 | $23,487 | $125,000 | $101,513 |
| 5920 - Equipment Reserve Transfer | $758,593 | $- | $350,000 | $350,000 | $370,000 | $20,000 |
| 5960 - Debt Service Transfer | $343,449 | $- | $10,000 | $10,000 | $- | $0 |
| [illegible] | $1,306,981 | $0 | $383,487 | $383,487 | $495,000 | $111,513 |
| EQUIVALENT MILL RATE: | | | | | | 2.1236 |
| Capital Service Fund: Target schedule | $684,073 | | | | | |
| Capital service Fund: Unbudgeted | $873,663 | | | | | |
| Stormwater Utility Fund | $371,009 | | | | | |
| Special Highway Fund | $240,186 | | | | | |
| [illegible] | $2,168,941 | | | | | |
| [illegible] | [illegible] | | | | | |
| 2026 BUDGET SHORTFALL | $865,803 | | | | | |
| RESERVE EXCEEDS SHORTFALL | 4.01 <-- reserves exceeds 2026 budget shortfall this many times | | | | | |

| | |
|---|---|
| [illegible] / 2026 Proposed Ad Valorem Tax = | 214% |
| [illegible] / Total Operating Expense = | 2279.8% |
| Total Operating Expense / [illegible] = | 9% |
| Total Operating Expense / [illegible] = | 75.6% |
| [illegible] / Total Operating Expense = | 132% |

**CONCLUSION: The City of Westwood has 132% of what it costs to operate the City annally sitting in cash reserves**

Property: 3009 West 51st Street, Westwood, Johnson County, Kansas

Fall 2024 I presented how a 3% reduction in expenses will result in
a 10% plus decrease in taxes paid.
Summarily dismissed with a comparison to a tax increase 14 years prior.

Today we are faced with a 39% increase in proposed Westwood taxes.

| 2026 Tax District | Proposed Tax Exceeding - additional tax | Increase |
|---|---|---|
| Westwood | $393 | 38.67% |
| SMSD General | $160 | 20.32% |
| Johnson County | $137 | 16.60% |
| Fire District | $134 | 27.99% |
| SMSD | $99 | 13.03% |
| SMSD Capital Outlay | $64 | 16.66% |
| SMSD Bond | $59 | 16.56% |
| JOCO Community College | $50 | 12.88% |
| JOCO Library | $30 | 16.54% |
| JOCO Park | $24 | 16.54% |
| State of Kansas | $12 | 16.66% |
| | | |
| TOTAL | $1,162 | |