State of Kansas
City

2025

CERTIFICATE

To the Clerk of Johnson County , State of Kansas
We, the undersigned, officers of
City of Westwood Hills
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 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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	1,197,075	251,248	
Debt Service	10-113		21,470		
Library	12-1220				
Special Highway			160,244		
Capital Improvements			368,257		
KDHE Reserve			8,696		
Totals		xxxxxx	1,755,742	251,248	
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	21.726
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
John P Martin CPA
Higdon and Hale CPAS PC
Address:
6310 Lamar Ste 110
Overland Park KS 66202
Email:
johnmartin@higdonhale.com

Date Attested: October 30 2024

County Clerk

Governing Body

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

City of Westwood Hills

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	251,248	18,441	19	0	30	0
Debt Service						
Library						
TOTAL	251,248	18,441	19	0	30	0

County Treas Motor Vehicle Estimate 18,441

County Treas Recreational Vehicle Estimate 19

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 30

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07340

Recreational Vehicle Factor 0.00008

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00012

Watercraft Factor 0.00000

City of Westwood Hills 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 Fund	Capital Improvements	43,710	45,021	49,253	
General Fund	KDHE Reserve	5,000	5,000	5,000	
	Totals	48,710	50,021	54,253	
	Adjustments*				
	Adjusted Totals	48,710	50,021	54,253	

*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

2025

City of Westwood Hills

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Revolving Fund	3/1/2019	9/1/1938	2.25	338,521	221,385	03/01-09/01	03/01-09/01	4,365	12,561	4,113	12,845
Total Other					**221,385**			**4,365**	**12,561**	**4,113**	**12,845**
Total Indebtedness					**221,385**			**4,365**	**12,561**	**4,113**	**12,845**

City of Westwood Hills 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	517,095	639,489	702,717
Receipts:			
Ad Valorem Tax	209,750	251,248	xxxxxxxxxxxxxxxx
Delinquent Tax	1,832		
Motor Vehicle Tax	16,258	17,007	18,441
Recreational Vehicle Tax			19
16/20M Vehicle Tax			0
Commercial Vehicle Tax			30
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax	46,620	45,000	46,620
Local Sales Tax	94,541	90,000	90,000
Franchise Tax	30,749	27,500	27,500
Licenses	1,500	1,200	1,500
Building Permits	6,111	2,000	2,000
State of Kansas			
Court Fines	15,545	10,000	15,000
Additional Sales Tax	11,646	12,000	12,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	8,558	30,000	30,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,016		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**445,126**	**485,955**	**243,110**
Resources Available:	**962,221**	**1,125,444**	**945,827**
Expenditures:			
Salaries & Wages	31,855	36,000	40,000
Employee Benefits			
Projects	4,470	29,377	35,000
Council Fees	2,930	7,100	7,100
Public Works	1,149	6,500	6,500
Street Lights	4,895	6,000	6,000
Beautitication	18,418	24,000	24,000
Snow Removal	797	10,000	10,000
Operating Expense	19,027	38,104	38,910
Utilities	3,704	3,900	3,900
Police Services	163,000	178,875	205,150
Animal Control	2,800	3,000	3,000
Transfer to Capital Reserve	43,710	45,021	49,523
Governmental Relations	2,497	1,750	2,500
Professional Fees	8,810	16,000	16,000
Inspections	273	1,000	1,500
Crossing Guard	3,870	5,000	6,500
Insurance	5,527	6,100	5,500
KDHE Transfer	5,000	5,000	5,000
Cash Reserve (2025 column)			730,992
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**322,732**	**422,727**	**1,197,075**
Unencumbered Cash Balance Dec 31	639,489	702,717	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	532,054	848,722	1,197,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,197,075
		Tax Required	251,248
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**251,248**

CPA Summary

City of Westwood Hills

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,815	63,055	44,695
Receipts:			
Ad Valorem Tax	38,377	0	xxxxxxxxxxxxxxxx
Delinquent Tax	347		
Motor Vehicle Tax	2,988	3,112	
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% of Total I			
Total Receipts	**41,712**	**3,112**	**0**
Resources Available:	**80,527**	**66,167**	**44,695**
Expenditures:			
Interest Expense	4,613	4,365	4,112
Prinicipal	12,283	12,561	12,844
Fees	576	546	514
Professional Fees		4,000	4,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**17,472**	**21,472**	**21,470**
Unencumbered Cash Balance Dec 31	63,055	44,695	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	78,692	62,106	21,470
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,470
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
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 Amoun	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

Qualifies for

CPA Summary

City of Westwood Hills 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	128,084	138,794	149,664
Receipts:			
State of Kansas Gas Tax	10,710	10,870	10,580
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,710**	**10,870**	**10,580**
Resources Available:	**138,794**	**149,664**	**160,244**
Expenditures:			
Street Repair and Maint			160,244
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**160,244**
Unencumbered Cash Balance Dec 31	138,794	149,664	0
2023/2024/2025 Budget Authority Amoun	102,047	149,283	160,244

Adopted Budget **Capital Improvements**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	203,773	273,715	318,735
Receipts:			
Charges to Customers			
Transfer From General Fund	43,710	45,020	49,522
Reimbursement - CARS	26,232		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**69,942**	**45,020**	**49,522**
Resources Available:	**273,715**	**318,735**	**368,257**
Expenditures:			
Capital Improvements			368,257
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**368,257**
Unencumbered Cash Balance Dec 31	273,715	318,735	0
2023/2024/2025 Budget Authority Amoun	160,482	292,503	368,257

CPA Summary

City of Westwood Hills 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KDHE Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,696	3,696	3,696
Receipts:			
Transfer From General Fund	5,000	5,000	5,000
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**8,696**	**8,696**	**8,696**
Expenditures:			
Sewer Maintenance	5,000	5,000	8,696
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,000**	**5,000**	**8,696**
Unencumbered Cash Balance Dec 31	3,696	3,696	0
2023/2024/2025 Budget Authority Amount	6,346	7,350	8,696

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Westwood Hills
will meet on August 12, 2024 at 7:00 PM at 4700 Rainbow -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 4700 Rainbow -Westwood KS 66205 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	322,732	21.862	422,727	23.153	1,197,075	251,248	21.726
Debt Service	17,472	4.000	21,472		21,470		
Library							
Special Highway					160,244		
Capital Improvements					368,257		
KDHE Reserve	5,000		5,000		8,696		
Totals	345,204	25.862	449,199	23.153	1,755,742	251,248	21.726
						*Revenue Neutral Rate***	*21.726*
Less: Transfers	48,710		50,021		54,253		
Net Expenditure	296,494		399,178		1,701,489		
Total Tax Levied	251,737		251,248		xxxxxxxxxxxxxxxxx		
Assessed Valuation	9,733,738		10,851,463		11,564,321		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	309,332	233,668	221,385
Lease Purchase Principal	0	0	0
Total	309,332	233,668	221,385

*Tax rates are expressed in mills

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

Rosemary Podrebarac
City Official Title: Mayor

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

ATTN: BETH O'BRYAN (CITY CLERK)
CITY OF WESTWOOD HILLS
2216 W 49TH ST
WESTWOOD HILLS KS 66205-1949

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:

NOTICE OF BUDGET HEARING
7/16/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 16, 2024

Notary Public

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

L19111
Publication Fees: $36.05

First published in The Legal Record, Tuesday, July 16, 2024.

State of Kansas
City

2025

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KDHE Reserve	5,000		5,000		8,696		
Totals	345,204	25.862	449,199	23.153	1,755,742	251,248	21.726
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Revenue Bonds	0	0	0
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Lease Purchase Principal	0	0	0
Total	309,332	233,668	221,385

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Rosemary Podrebarac
City Official Title: Mayor

7/16

State of Kansas
City

City of Westwood Hills

2025

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 2024	Payments Due 2024	Payments Due 2025
none							
				Totals	**0**	**0**	**0**

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