State of Kansas
City

2026

CERTIFICATE

To the Clerk of Johnson, State of Kansas
We, the undersigned, officers of
City of Westwood Hills KS
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	1,311,653	251,066	
Debt Service	10-113		21,503		
Library	12-1220				
Special Highway					
KDHE Reserve			9,431		
Capital Projects					
Totals		xxxxxx	1,342,587	251,066	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Notice of Special Assessment Valorization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	19.857
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

AMY MEEKER-BEYER
COUNTY CLERK
JOHNSON COUNTY KANSAS

[illegible]
John Martin
Higdon Hale CPA
Address:
6310 Lamar Ste 110
Overland Park KS 66202
Email:
johnmartin@higdonhale.com

Date Attested: October 29 2025

Amy Meeker-Beyer
County Clerk

Governing Body

2026

CERTIFICATE

To the Clerk of Johnson, State of Kansas
We, the undersigned, officers of
City of Westwood Hills KS
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Fund	**K.S.A.**				
General	12-101a	6	1,311,653	251,066	
Debt Service	10-113		21,503		
Library	12-1220				
Special Highway					
KDHE Reserve			9,431		
Capital Projects					
Totals		xxxxxx	1,342,587	251,066	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	19.857
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Date Attested: _____ 2025

County Clerk

Governing Body

City of Westwood Hills KS

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	251,248	18,551	19	0	0	0
Debt Service						
Library						
TOTAL	251,248	18,551	19	0	0	0

County Treas Motor Vehicle Estimate 18,551

County Treas Recreational Vehicle Estimate 19

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07384

Recreational Vehicle Factor 0.00008

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Westwood Hills KS 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Capital Projects	45,021	49,523	54,475	
General Fund	KDHE Reserve	5,000	5,000	5,000	
	Totals	50,021	54,523	59,475	
	Adjustments*				
	Adjusted Totals	50,021	54,523	59,475	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Westwood Hills KS

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:						03/01-09/01	03/01/09/01	03/01-09/01	03/01/09/01	03/01-09/01	03/01/09/01
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan Funds	3/1/2019	9/1/1938	2.25	338,521	208,825			4,112	12,844	3,854	13,135
Total Other					**208,825**			**4,112**	**12,844**	**3,854**	**13,135**
Total Indebtedness					**208,825**			**4,112**	**12,844**	**3,854**	**13,135**

City of Westwood Hills KS

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 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	0	0	0

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

City of Westwood Hills KS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	640,299	789,122	817,397
Receipts:			
Ad Valorem Tax	246,222	251,248	xxxxxxxxxxxxxxx
Delinquent Tax	759		
Motor Vehicle Tax	18,513	18,490	18,551
Recreational Vehicle Tax			19
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax	48,447	46,620	46,620
Local Sales Tax	92,083	90,000	90,000
Franchise Tax	26,717	27,500	27,500
Licenses	1,345	1,500	1,500
Building Permits		2,000	2,000
State of Kansas			
Safety Sales Tax	13,581	12,000	12,000
Transfer from Capital Improvement			
Court Fines	13,321	15,000	15,000
Other Income	50		
Interest on Idle Funds	28,253	30,000	30,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**489,291**	**494,358**	**243,190**
Resources Available:	1,129,590	**1,283,480**	**1,060,587**
Expenditures:			
Salaries & Wages	34,746	40,000	40,000
Employee Benefits			
Projects	6,534	35,000	35,000
Council Fees	3,000	7,100	7,100
Public Works	1,570	6,500	6,500
Street Lights	4,244	6,000	6,000
Beuatification	20,087	24,000	25,000
Snow Removal	3,005	10,000	10,000
Operating Expenses	21,808	38,910	39,725
Utilities	4,940	3,900	4,300
Police Service	165,038	205,150	205,150
Animal Control		3,000	3,000
Reserve Transfer	45,021	49,523	54,475
Governemtal Relations	1,468	2,500	2,500
Professional Fees	11,584	16,000	16,000
Inspections	607	1,500	1,500
Crossing Guard	6,409	6,500	7,000
Insurance	5,407	5,500	6,900
KDHE Transfer	5,000	5,000	5,000
Cash Reserve (2026 column)		0	836,503
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**340,468**	**466,083**	**1,311,653**
Unencumbered Cash Balance Dec 31	789,122	817,397	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	848,722	1,197,075	1,311,653
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,311,653
		Tax Required	251,066
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**251,066**

CPA Summary

City of Westwood Hills KS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	63,054	48,198	26,728
Receipts:			
Ad Valorem Tax	139	0	xxxxxxxxxxxxxxxx
Delinquent Tax	2,477		
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	2,616	0	0
Resources Available:	65,670	48,198	26,728
Expenditures:			
Interest Expense	17,472	4,112	3,854
Principal		12,844	13,135
Fees		514	514
Accounting		4,000	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	17,472	21,470	21,503
Unencumbered Cash Balance Dec 31	48,198	26,728	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	62,106	21,470	21,503
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,503
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

Qualifies for

CPA Summary

City of Westwood Hills KS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

City of Westwood Hills KS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	138,794	149,557	160,137
Receipts:			
State of Kansas Gas Tax	10,763	10,580	10,620
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,763**	**10,580**	**10,620**
Resources Available:	**149,557**	**160,137**	**170,757**
Expenditures:			
Street Repair and Maint			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	149,557	160,137	170,757
2024/2025/2026 Budget Authority Amoun	149,283	160,244	0

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	292,503	0	0

CPA Summary

City of Westwood Hills KS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KDHE Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,431	4,431	4,431
Receipts:			
Charges to Customers			
Transfer	5,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**9,431**	**9,431**	**9,431**
Expenditures:			
Sewer Work	5,000	5,000	9,431
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,000**	**5,000**	**9,431**
Unencumbered Cash Balance Dec 31	4,431	4,431	0
2024/2025/2026 Budget Authority Amount	7,350	8,696	9,431

Adopted Budget **Capital Projects**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	273,716	318,737	368,259
Receipts:			
Transfer	45,021	49,522	54,474
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**45,021**	**49,522**	**54,474**
Resources Available:	**318,737**	**368,259**	**422,733**
Expenditures:			
Capital Projects			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	318,737	368,259	422,733
2024/2025/2026 Budget Authority Amount	0	368,257	0

CPA Summary

City of Westwood Hills KS

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Westwood Hills KS
will meet on August 11, 2025 at 7:00 PM at 4700 Rainbow Westwood Kansas 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	340,468	23.153	466,083	21.726	1,311,653	251,066	19.843
Debt Service	17,472		21,470		21,503		
Library							
Special Highway							
KDHE Reserve	5,000		5,000		9,431		
Capital Projects							
Totals	362,940	23.153	492,553	21.726	1,342,587	251,066	19.843
						*Revenue Neutral Rate***	*19.857*
Less: Transfers	50,021		54,523		59,475		
Net Expenditure	312,919		438,030		1,283,112		
Total Tax Levied	251,248		251,248		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,851,463		11,564,321		12,652,737		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	233,668	221,385	208,825
Lease Purchase Principal	0	0	0
Total	233,668	221,385	208,825

*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:

BUDGET HEARING
7/22/25

Pursuant to Local Rule 3.7, the undersigned hereby certifies that no portion of the Proof of Publication was drafted/prepared using Generative A.I.

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
July 22, 2025

Notary Public

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

L24879
Publication Fees: $36.70

First published in The Legal Record, Tuesday, July 22, 2025.

State of Kansas
City

2026

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	340,468	23.153	466,083	21.726	1,311,653	251,066	19.843
Debt Service	17,472		21,470		21,503		
Library							
Special Highway							
KDHE Reserve	5,000		5,000		9,431		
Capital Projects							
Totals	362,940	23.153	492,553	21.726	1,342,587	251,066	19.843
						*Revenue Neutral Rate***	*19.857*
Less: Transfers	50,021		54,523		59,475		
Net Expenditure	312,919		438,030		1,283,112		
Total Tax Levied	251,248		251,248		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,851,463		11,564,321		12,652,737		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	233,668	221,385	208,825
Lease Purchase Principal	0	0	0
Total	233,668	221,385	208,825

*Tax rates are expressed in mills

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

Rosemary Padrebarac
City Official Title: Mayor

7/22