State of Kansas
City

2023

CERTIFICATE

To the Clerk of Johnson County , State of Kansas
We, the undersigned, officers of
City of Westwood Hills, Kansas
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	532,054	212,798	
Debt Service	10-113		78,692	38,939	
Library	12-1220				
Special Highway			102,047		
Capital Improvements			160,482		
KDHE Reserve			6,346		
ARPA Funds					
Totals		xxxxx	879,621	251,737	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 25.121

Assisted by:
John P Martin CPA
Higdon and Hale CPAs PC
Address:
6310 Lamar Ste 110
Overland Park KS 6622
Email:
johnmartin@higdonhale.com

Attest: _____ 2022

County Clerk

Governing Body

CPA Summary

Resolution No. 2022-3

A RESOLUTION OF THE CITY OF WESTWOOD HILLS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Westwood Hills was calculated as 25.121 mills by the Johnson County, Kansas Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Westwood Hills, Kansas, will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 12, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Westwood Hills, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The City of Westwood Hills, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate, which property tax rate will be set at 26.602 mills for the 2023 budget (calendar) year.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 12th day of September 2022, and **SIGNED** by the Mayor.

Mayor Rosemary Podrebarac

Attested:

Beth O'Bryan, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Westwood Hills, KS, To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 12, 2022
Resolution No. 2022-3

Governing Body Member	Yes	No	No Vote
Mayor Rosemary Podrebarac			No Vote
Councilman Michael Anfang			Absent
Councilman Ed Gogol	X		
Councilman David Schmitz	X		
Councilwoman Karen Shelor			Absent
Councilman John Weedman		X	
TOTAL	**2**	**1**	**3**

Certified:

City of Westwood Hills, Kansas

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	207,789	19,696	25	0	0	0
Debt Service	36,771	3,486	5	0	0	0
Library						
TOTAL	244,560	23,182	30	0	0	0

County Treas Motor Vehicle Estimate	23,182
County Treas Recreational Vehicle Estimate	30
County Treas 16/20M Vehicle Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

Motor Vehicle Factor	0.09479
Recreational Vehicle Factor	0.00012
16/20M Vehicle Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

City of Westwood Hills, Kansas 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Capital Improvements	41,200	42,436	43,709	12-1-118
General Fund	KDHE Reserve	5,000	5,000	5,000	12-6310
	Totals	46,200	47,436	48,709	
	Adjustments*				
	Adjusted Totals	46,200	47,436	48,709	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Westwood Hills, Kansas

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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 Loan Funds	3/1/2019	9/1/2038	2.25	338,521	295,219	3-1&9-1	3-1&9-1	5,263	11,550	4,613	12,283
Total Other					**295,219**			**5,263**	**11,550**	**4,613**	**12,283**
Total Indebtedness					**295,219**			**5,263**	**11,550**	**4,613**	**12,283**

City of Westwood Hills, Kansas

2023

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, 2022	Payments Due 2022	Payments Due 2023
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, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	274,743	330,788	121,733
Receipts:			
Ad Valorem Tax	200,610	203,633	xxxxxxxxxxxxxxxxx
Delinquent Tax	971		
Motor Vehicle Tax	18,478	17,232	19,696
Recreational Vehicle Tax			25
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax	43,633	26,500	35,000
Local Sales Tax	100,053	101,000	101,000
Franchise Tax	27,720	27,500	27,500
Licenses	1,000	1,175	1,175
Building Permits	8,719	1,100	1,100
Court Fines	14,684	15,000	15,000
Other Income	115	82	
Rental License			800
In Lieu of Taxes (IRB)			
Interest on Idle Funds		400	400
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**415,983**	**393,622**	**201,696**
Resources Available:	**690,726**	**724,410**	**323,429**

City of Westwood Hills, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	690,726	724,410	323,429
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
Reserves- General		40,213	
Salaries and Wages	30,777	33,395	35,000
Projects	16,624	21,133	21,133
Council Fees	3,000	3,000	8,100
Public Works	900	6,500	6,500
Street Lights	4,975	16,000	11,000
Beautification	16,881	23,000	22,000
Snow Removal	6,670	9,000	10,000
Operating Expenses	10,882	41,450	30,265
Police Contractual	158,785	169,350	169,365
Animal Control	2,800	3,000	2,678
Utilities	2,934	3,900	3,900
Transfer to Capital Reserve	41,200	42,436	43,709
Official Meetings	650	1,500	1,200
Professional Fees	14,908	16,000	16,000
Inspections	550	3,100	3,100
Crossing Guards	3,249	4,100	4,500
Insurance	5,336	5,600	6,100
KDHE Reserve	5,000	5,000	5,000
Street Projects	33,817	155,000	7,500
			125,004
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**359,938**	**602,677**	**532,054**
Unencumbered Cash Balance Dec 31	330,788	121,733	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	459,241	602,677	532,054
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	532,054
		Tax Required	208,625
	Delinquent Comp Rate:	2.0%	4,173
		Amount of 2022 Ad Valorem Tax	212,798

CPA Summary

City of Westwood Hills, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	40,416	64,910	37,026
Receipts:			
Ad Valorem Tax	41,347	36,036	xxxxxxxxxxxxxxxx
Delinquent Tax	206		
Motor Vehicle Tax	3,935	3,551	3,486
Recreational Vehicle Tax			5
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,488**	**39,587**	**3,491**
Resources Available:	**85,904**	**104,497**	**40,517**
Expenditures:			
Principal	14,114	11,550	12,283
Interest	6,116	5,263	4,613
Fees	764	658	576
Additional Principal		50,000	61,220
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**20,994**	**67,471**	**78,692**
Unencumbered Cash Balance Dec 31	64,910	37,026	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	64,157	100,191	78,692
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,692
		Tax Required	38,175
	Delinquent Comp Rate:	2.0%	764
		Amount of 2022 Ad Valorem Tax	38,939

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Rec			
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
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Westwood Hills, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	80,560	80,467	91,177
Receipts:			
State of Kansas Gas Tax	11,334	10,710	10,870
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,334**	**10,710**	**10,870**
Resources Available:	**91,894**	**91,177**	**102,047**
Expenditures:			
Special Highway	11,427	0	102,047
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,427**	**0**	**102,047**
Unencumbered Cash Balance Dec 31	80,467	91,177	0
2021/2022/2023 Budget Authority Amount	11,427	57,068	102,047

Adopted Budget

Capital Improvements	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	39,942	74,337	116,773
Receipts:			
Transfer from General Fund	41,200	42,436	43,709
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,200**	**42,436**	**43,709**
Resources Available:	**81,142**	**116,773**	**160,482**
Expenditures:			
Street Repairs	6,805		160,482
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,805**	**0**	**160,482**
Unencumbered Cash Balance Dec 31	74,337	116,773	0
2021/2022/2023 Budget Authority Amount	41,200	206,134	160,482

CPA Summary

City of Westwood Hills, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KDHE Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,009	4,242	1,346
Receipts:			
Transfer from General Fund	5,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**10,009**	**9,242**	**6,346**
Expenditures:			
Sewer Improvements	5,767	7,896	6,346
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,767**	**7,896**	**6,346**
Unencumbered Cash Balance Dec 31	4,242	1,346	0
2021/2022/2023 Budget Authority Amount	5,767	10,009	6,346

Adopted Budget

ARPA Funds	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	29,835	0
Receipts:			
ARPA Funds	29,835	29,835	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,835**	**29,835**	**0**
Resources Available:	**29,835**	**59,670**	**0**
Expenditures:			
Police Contractual Services		59,670	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**59,670**	**0**
Unencumbered Cash Balance Dec 31	29,835	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

See Tab C

CPA Summary

0

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(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

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Westwood Hills, Kansas

will meet on 09/12/2022 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, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at 4700 Rainbow Westwood KS 66205 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	359,938	22.828	602,677	22.602	532,054	212,798	21.862
Debt Service	20,994	4.705	67,471	4.000	78,692	38,939	4.000
Library							
Special Highway	11,427				102,047		
Capital Improvements	6,805				160,482		
KDHE Reserve	5,767		7,896		6,346		
ARPA Funds			59,670				
Totals	404,931	27.533	737,714	26.602	879,621	251,737	25.862
						*Revenue Neutral Rate***	*25.121*
Less: Transfers	46,200		47,436		48,709		
Net Expenditure	358,731		690,278		830,912		
Total Tax Levied	247,459		244,560		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,987,568		9,191,758		9,733,738		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	323,133	309,332	295,219
Lease Purchase Principal	0	0	0
Total	323,133	309,332	295,219

*Tax rates are expressed in mills

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

Rosemary Podrebarac

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:

HEARING - EXCEED RNR & BUDGET
8/16/22

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 16, 2022

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2023

L98305
Publication Fees: $24.29

First published in The Legal Record, Tuesday, August 16, 2022.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Westwood Hills, Kansas
will meet on 09/12/2022 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, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at 4700 Rainbow Westwood KS 66205 and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	359,938	22.828	602,677	22.602	538,313	219,998	22.602
Debt Service	20,994	4.705	67,471	4.000	78,692	38,939	4.000
Library							
Special Highway	11,427				102,047		
Capital Improvements	6,805				160,482		
KDHE Reserve	5,767		7,896		6,346		
ARPA Funds			59,670				
Totals	404,931	27.533	737,714	26.602	885,880	258,937	26.602
						*Revenue Neutral Rate***	*25.121*
Less: Transfers	46,200		47,436		48,709		
Net Expenditure	358,731		690,278		837,171		
Total Tax Levied	247,459		244,560		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,987,568		919,758		9,733,738		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	323,133	309,332	295,219
Lease Purchase Principal	0	0	0
Total	323,133	309,332	295,219

*Tax rates are expressed in mills

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

Rosemary Podrebarac
Official Title: Mayor

8/16