State of Kansas
City

2022

CERTIFICATE

To the Clerk of Johnson, 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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	602,677	207,789	
Debt Service	10-113		100,191	36,771	
Library	12-1220				
Special Highway			57,068		
Capital Improvements			206,134		
KDHE Reserve			10,009		
Totals		xxxxxx	976,079	244,560	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
John P Martin CPA

Address: ~~6310 Lamar~~ Ave
~~Suite 110~~
~~Overland Park, KS~~ 66212

Email:
Johnmartin@higdonhale.com

Date Attested: _____ 2021

County Clerk

Governing Body

City of Westwood Hills Kansas

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	205,173	17,186	47	0	0	0
Debt Service	42,286	3,542	10	0	0	0
Library						
TOTAL	247,459	20,728	57	0	0	0

County Treas Motor Vehicle Estimate 20,728

County Treas Recreational Vehicle Estimate 57

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.08376

Recreational Vehicle Factor 0.00023

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Westwood Hills Kansas 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Capital Improvement Fun	41,200	41,200	42,436	K.S.A. 12-1 118
General Fund	KDHE Reserve Fund	5,000	5,000	5,000	K.S.A. 12-1 118
	Totals	46,200	46,200	47,436	
	Adjustments*				
	Adjusted Totals	46,200	46,200	47,436	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted func

City of Westwood Hills Kansas

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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 Fund	3/1/2019	9/1/2038	2.25	338,521	309,332	03/01-09-01	03/01-09/01	6,881	14,113	6,562	14,433
Total Other					**309,332**			**6,881**	**14,113**	**6,562**	**14,433**
Total Indebtedness					**309,332**			**6,881**	**14,113**	**6,562**	**14,433**

City of Westwood Hills Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	202,537	274,742	209,054
Receipts:			
Ad Valorem Tax	194,036	201,070	xxxxxxxxxxxxxxxx
Delinquent Tax	1,522		
Motor Vehicle Tax	17,713	17,309	17,186
Recreational Vehicle Tax			47
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
Local Alcoholic Liquor			
Compensating Use Tax	26,492	27,192	26,500
Local Sales Tax	100,618	100,082	101,000
Franchise Tax	28,184	30,000	27,500
Licenses	1,375	1,100	1,175
Building Permits	3,975	1,000	1,100
State of Kansas			
Court Fines	16,969	15,000	15,000
Other Income	8,820		
In Lieu of Tax (IRB)			
Interest on Idle Funds	394	800	400
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**400,098**	**393,553**	**189,908**
Resources Available:	**602,635**	**668,295**	**398,962**
Expenditures:			
General Reserves		40,212	40,213
Salaries & Wages	29,061	33,395	33,395
Projects	31,159	12,633	21,133
Council Fees	3,000	3,000	3,000
Public Works	1,597	6,500	6,500
Street Lights	0	16,600	16,000
Beautification	16,693	23,000	23,000
Snow Removal	3,219	9,000	9,000
Operating Expenses	15,463	39,151	41,450
Utilities	3,376	3,900	3,900
Police Contractual	158,918	185,150	169,350
Animal Control	568	2,800	3,000
Transfer to Capital Reserve	41,200	41,200	42,436
Council of Mayors	340	1,500	1,500
Professional Fees	9,126	16,000	16,000
Inspection	1,603	2,000	3,100
Crossing Guards	1,570	3,700	4,100
Insurance	6,000	6,000	5,600
KDHE Reserve Transfer	5,000	5,000	5,000
Street Projects		8,500	155,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**327,893**	**459,241**	**602,677**
Unencumbered Cash Balance Dec 31	274,742	209,054	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	461,708	459,241	602,677
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	602,677
		Tax Required	203,715
	Delinquent Comp Rate:	2.0%	4,074
		Amount of 2021 Ad Valorem Tax	**207,789**

CPA Summary

City of Westwood Hills Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	16,974	40,417	60,589
Receipts:			
Ad Valorem Tax	41,777	41,440	xxxxxxxxxxxxxxx
Delinquent Tax	313	0	
Motor Vehicle Tax	2,348	3,727	3,542
Recreational Vehicle Tax			10
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% of Total R			
Total Receipts	**44,438**	**45,167**	**3,552**
Resources Available:	**61,412**	**85,584**	**64,141**
Expenditures:			
Debt Service	20,995	20,995	20,995
Debt Service			75,196
Accounting		4,000	4,000
			0
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**20,995**	**24,995**	**100,191**
Unencumbered Cash Balance Dec 31	40,417	60,589	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	45,453	64,157	100,191
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,191
		Tax Required	36,050
	Delinquent Comp Rate:	2.0%	721
		Amount of 2021 Ad Valorem Tax	36,771

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2021 Ad Valorem Tax	0

Qualifies for :

CPA Summary

City of Westwood Hills Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	70,347	80,560	46,268
Receipts:			
State of Kansas Gas Tax	10,213	10,708	10,800
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,213**	**10,708**	**10,800**
Resources Available:	**80,560**	**91,268**	**57,068**
Expenditures:			
Street Repair and Maint		45,000	57,068
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**45,000**	**57,068**
Unencumbered Cash Balance Dec 31	80,560	46,268	0
2020/2021/2022 Budget Authority Amount	80,336	91,268	57,068

Adopted Budget **Capital Improvements**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	128,194	143,698	163,698
Receipts:			
Transfer from General Fund	41,200	40,000	42,436
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**41,200**	**40,000**	**42,436**
Resources Available:	**169,394**	**183,698**	**206,134**
Expenditures:			
Road Improvements	25,696	20,000	206,134
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,696**	**20,000**	**206,134**
Unencumbered Cash Balance Dec 31	143,698	163,698	0
2020/2021/2022 Budget Authority Amount	168,194	41,200	206,134

CPA Summary

City of Westwood Hills Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KDHE Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	767	5,009	5,009
Receipts:			
Transfer	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:	**5,767**	**10,009**	**10,009**
Expenditures:			
Repairs	758	5,000	10,009
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**758**	**5,000**	**10,009**
Unencumbered Cash Balance Dec 31	5,009	5,009	0
2020/2021/2022 Budget Authority Amount	5,000	5,767	10,009

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

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 - AUGUST 9, 2021
7/27/21

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 27, 2021

Notary Public

PENNY KNIGHT
Notary Public-State of Kansas
My Appt. Expires Dec. 31, 2021

L91993
Publication Fees: $15.82

First published in The Legal Record, Tuesday, July 27, 2021.

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Westwood Hills Kansas
will meet on August 9, 2021 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	327,893	22.986	459,241	22.828	602,677	207,789	22.605
Debt Service	20,995	4.949	24,995	4.705	100,191	36,771	4.000
Library							
Special Highway			45,000		57,068		
Capital Improvements	25,696		20,000		206,134		
KDHE Reserve	758		5,000		10,009		
Totals	375,342	27.935	554,236	27.533	976,079	244,560	26.605
*Revenue Neutral Rate***							26.992
Less: Transfers	46,200		46,200		47,436		
Net Expenditure	329,142		508,036		928,643		
Total Tax Levied	238,701		247,459		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,544,822		8,987,568		9,192,136		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	338,521	323,133	309,332
Lease Purchase Principal	0	0	0
Total	338,521	323,133	309,332

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

26.99

Paula Schwach

City Official Title: Mayor

7/27