State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Westwood

will meet on September 8, 2022 at 7:00 PM at Westwood City Hall, 4700 Rainbow Blvd., 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 www.westwoodks.org 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	2,710,875	20.812	3,037,863	20.700	4,154,961	779,572	20.700
Debt Service	230,137	0.500	228,030	0.497	425,383	18,706	0.497
Library							
Special Highway	354		80,000		10,000		
Equipment Reserve	132,835		186,500		10,000		
Stormwater Utility	133,682		229,516		119,516		
Woodside TIF/CID	506,496		530,965		630,000		
Non-Budgeted Funds-A	951,500						
Totals	4,665,878	21.312	4,292,874	21.197	5,349,860	798,279	21.197
						*Revenue Neutral Rate***	*19.402*
Less: Transfers	579,516		413,516		307,346		
Net Expenditure	4,086,362		3,879,358		5,042,514		
Total Tax Levied	701,459		730,705		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	32,911,074		34,469,607		37,659,936		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,370,000	3,370,000	3,240,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	325,000	325,000	325,000
Total	3,695,000	3,695,000	3,565,000

*Tax rates are expressed in mills

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

Leslie Herring
Official Title: City Clerk

2023

CERTIFICATE

To the Clerk of Johnson, State of Kansas
We, the undersigned, officers of
Westwood
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 Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	4,154,961	779,572	
Debt Service	10-113		425,383	18,706	
Library	12-1220				
Special Highway			10,000		
Equipment Reserve			10,000		
Stormwater Utility			119,516		
Woodside TIF/CID			630,000		
Non-Budgeted Funds-A					
Totals		xxxxxx	5,349,860	798,279	
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: 19.402

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

Westwood

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	713,554	61,770	211	0	403	0
Debt Service	17,151	1,485	5	0	10	0
Library						
TOTAL	730,705	63,255	216	0	413	0

County Treas Motor Vehicle Estimate	63,255
County Treas Recreational Vehicle Estimate	216
County Treas 16/20M Vehicle Estimate	0
County Treas Commercial Vehicle Tax Estimate	413
County Treas Watercraft Tax Estimate	0

Motor Vehicle Factor	0.08657
Recreational Vehicle Factor	0.00030
16/20M Vehicle Factor	0.00000
Commercial Vehicle Factor	0.00057
Watercraft Factor	0.00000

Westwood 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	Debt Service	15,000	15,000	18,830	K.S.A. 10-113
General	Equipment Reserve	177,000	95,000	95,000	K.S.A. 12-1, 117
General	Capital Improvement	94,000	100,000	100,000	K.S.A. 12-1,118
Capital Improvement	Debt Service	175,000	175,000	175,000	
Stormwater Utility	Equipment Reserve	0	60,000	50,000	K.S.A. 12-1, 117
Stormwater Utility	Debt Service	43,516	43,516	43,516	K.S.A. 10-113
Stormwater Utility	Capital Improvement	75,000	100,000	0	K.S.A. 12-1, 118
	Totals	579,516	588,516	482,346	
	Adjustments*		175000	175000	
	Adjusted Totals	579,516	413,516	307,346	

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

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:											
General Obligation Bonds Se	3/26/2020	11/1/2040	3.50	3,370,000	3,240,000			81,863	130,000	77,313	135,000
Total G.O. Bonds					**3,240,000**			**81,863**	**130,000**	**77,313**	**135,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,240,000**			**81,863**	**130,000**	**77,313**	**135,000**

Westwood 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
5050 Rainbow Blvd.	4/1/2014	44958	3.95	425,000	325,000	12,838	331,419
Totals					**325,000**	**12,838**	**331,419**

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

Westwood 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	125,985	145,755	170,071
Receipts:			
Ad Valorem Tax	15,210	17,151	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,181	1,679	1,485
Recreational Vehicle Tax			5
16/20M Vehicle Tax			0
Commercial Vehicle Tax			10
Watercraft Tax			0
Interfund Transfers	233,516	233,516	237,346
Loss from Woodside Village TIF			-2,240
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**249,907**	**252,346**	**236,606**
Resources Available:	**375,892**	**398,101**	**406,677**
Expenditures:			
Lease Purchase Agreement (5050 Rainbow B	13,338	13,338	125,000
Series 2020A GO Bonds	216,800	211,863	212,313
Cash Basis Reserve (2023 column)			88,070
Miscellaneous		2,829	
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**230,137**	**228,030**	**425,383**
Unencumbered Cash Balance Dec 31	145,755	170,071	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	350,750	398,776	425,383
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	425,383
		Tax Required	18,706
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	18,706

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	xxxxxxxxxxxxxxxxxx
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 Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Westwood 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	767,612	1,147,486	1,200,190
Receipts:			
Ad Valorem Tax	635,963	713,554	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	55,530	59,187	61,770
Recreational Vehicle Tax	137	260	211
16/20M Vehicle Tax			0
Commercial Vehicle Tax	-8	337	403
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales & Use Tax	912,126	1,025,000	1,055,750
Local Alcoholic Liquor	70,046	71,500	75,000
Special Assessments	139,841	140,425	144,272
Fees and Licenses	453,667	447,224	447,200
Building Permits	154,297	95,493	70,000
Intergovernmental	310,718	324,048	323,885
Fines	100,353	81,074	90,000
Grants and Donations	125,216	125,216	0
Cash Carryforward	103,273		
Loss from Woodside Village TIF District			-93,291
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	29,590	7,250	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,090,749**	**3,090,567**	**2,175,200**
Resources Available:	**3,858,361**	**4,238,053**	**3,375,389**

Westwood

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,858,361	4,238,053	3,375,389
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
General Overhead	806,255	708,100	723,130
Administrative Department	296,188	325,777	526,653
Parks & Recreation	33,391	47,811	51,250
Public Works	525,046	586,469	615,067
Public Safety	1,049,996	1,107,368	1,146,522
Cash Forward (2023 column)			1,092,340
Miscellaneous		262,338	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,710,875**	**3,037,863**	**4,154,961**
Unencumbered Cash Balance Dec 31	1,147,486	1,200,190	xxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	3,249,614	3,892,987	4,154,961
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,154,961
		Tax Required	779,572
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	779,572

CPA Summary

Westwood 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	56,120	118,219	113,009
Receipts:			
State of Kansas Gas Tax	43,995	44,930	45,630
County Transfers Gas		0	0
State Highway Maintenance	14,810	14,860	14,820
Reimbursements		15,000	1,500
Interest on Idle Funds			
Miscellaneous	3,647		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,452**	**74,790**	**61,950**
Resources Available:	**118,572**	**193,009**	**174,959**
Expenditures:			
Special Highway Maintenance	354	48,500	10,000
Professional Fees		31,500	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**354**	**80,000**	**10,000**
Unencumbered Cash Balance Dec 31	118,219	113,009	164,959
2021/2022/2023 Budget Authority Amount:	37,410	80,000	10,000

Adopted Budget

Equipment Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	125,319	245,440	189,640
Receipts:			
Interfund Transfers	177,000	95,000	145,000
Grants	75,956		
Proceeds from Sale of Assets		35,700	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**252,956**	**130,700**	**145,000**
Resources Available:	**378,275**	**376,140**	**334,640**
Expenditures:			
Equipment	132,835	186,500	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**132,835**	**186,500**	**10,000**
Unencumbered Cash Balance Dec 31	245,440	189,640	324,640
2021/2022/2023 Budget Authority Amount:	153,000	186,500	10,000

CPA Summary

Westwood 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	175,236	164,342	58,553
Receipts:			
Stormwater Utility Fee	122,099	122,727	122,907
Interest on Idle Funds			
Miscellaneous	689	1,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**122,788**	**123,727**	**122,907**
Resources Available:	**298,024**	**288,069**	**181,460**
Expenditures:			
Equipment & Maintenance	732	6,000	6,000
Street & Stormwater Repairs & Maintenance	14,434	20,000	20,000
Interfund Transfers	118,516	203,516	93,516
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**133,682**	**229,516**	**119,516**
Unencumbered Cash Balance Dec 31	164,342	58,553	61,944
2021/2022/2023 Budget Authority Amount:	149,516	229,516	119,516

Adopted Budget

Woodside TIF/CID	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	275,698	381,143	451,628
Receipts:			
Woodside Village Ad Valorem	388,097	380,000	391,400
Woodside Village CID-1	157,677	154,500	159,135
Woodside Village CID-2	66,166	66,950	68,959
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**611,940**	**601,450**	**619,494**
Resources Available:	**887,638**	**982,593**	**1,071,121**
Expenditures:			
UMB TIF Payment	354,119	352,802	400,000
Woodside Village TIF Sales Tax	16,534	26,776	30,000
UMB CID Payment	135,843	151,387	200,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**506,496**	**530,965**	**630,000**
Unencumbered Cash Balance Dec 31	381,143	451,628	441,121
2021/2022/2023 Budget Authority Amount:	540,000	530,965	630,000

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:		
Capital Improvement Plan			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	850,050	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		850,050
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Special Sales Tax	298,738									
Reimbursements	364,448									
Interfund Transfers	169,000									
Total Receipts	832,186	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	832,186
Resources Available:	1,682,236	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,682,236
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Projects	776,500									
Interfund Transfers	175,000									
Total Expenditures	951,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	951,500
Cash Balance Dec 31	730,736	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**730,736** **
										730,736 **

**Note: These two block figures should agree.

CPA Summary

RESOLUTION NO. 109-2022

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS, APPROVING A TAX RATE OR MILL LEVY RATE IN EXCESS OF THE REVENUE NEUTRAL RATE FOR THE 2023 BUDGET YEAR.

WHEREAS, pursuant to K.S.A. 79-2988 (the "Act"), the Clerk of Johnson County, Kansas, has calculated and notified the City of Westwood, Kansas (the "City") that, for the City's 2023 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 19.402 mills (for informational purposes only, one mill is equal to 1/1000th of a Dollar of assessed value);

WHEREAS, the Act further provides that no tax rate in excess of the revenue neutral rate shall be levied by the Governing Body of the City except in accordance with procedures established under the Act;

WHEREAS, the Governing Body of the City adopted Resolution No. 108-2022 on July 14, 2022, calling for a public hearing considering exceeding the revenue neutral rate to be held by the Governing Body on September 8, 2022;

WHEREAS, the public hearing was held on September 8, 2022, with an opportunity for all interested persons to be heard regarding the matter of exceeding the revenue neutral rate; and

WHEREAS, in accordance with the provisions of the Act, at such public hearing and after the Governing Body heard from interested taxpayers, the Governing Body voted on and approved this Resolution by majority vote of the Governing Body.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF PRAIRIE VILLAGE, KANSAS:

Section 1. **Approval to Exceed Revenue Neutral Rate; Approved Tax Rate.** Pursuant to the Act, the City, by and through its Governing Body, hereby approves exceeding the revenue neutral rate. The City's approved tax/mill levy rate for the 2023 budget year is 21.197 mills, which amount does not exceed the amount of the proposed tax rate set forth in Resolution No. 108-2022.

Section 2. **Effective Date.** This resolution shall be effective upon its adoption by the Governing Body of the City of Westwood, Kansas.

ADOPTED this 8th day of September, 2022, by majority vote of the Governing Body.

David E. Waters, Mayor

ATTEST:

Leslie Herring, City Clerk

APPROVED AS TO FORM:



Ryan B. Denk, City Attorney

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 110-2022

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS, ADOPTING THE FISCAL YEAR 2023 ANNUAL BUDGET FOR THE CITY OF WESTWOOD.

WHEREAS, the Fiscal Year 2023 Annual Budget has been discussed by the Governing Body at various City Council meetings, work sessions, and other public meetings noticed in accordance with state law; and

WHEREAS, pursuant to K.S.A. § 79-2929, a public hearing was conducted at the September 8, 2022 City Council meeting to answer and hear any objections of taxpayers relating to the proposed Fiscal Year 2023 Annual Budget; and

WHEREAS, notice of publication of the proposed Annual Budget and public hearing was made as provided by law; and

WHEREAS, the Governing Body believes it is in the best interest of the City to adopt the Fiscal Year 2023 Annual Budget as presented.

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

Section 1. The City of Westwood, Kansas, a municipal corporation, does hereby adopt the Fiscal Year 2023 Annual Budget as presented at the September 8, 2022, City Council meeting.

Section 2. Effective Date. This resolution shall be effective upon its adoption by the Governing Body of the City of Westwood, Kansas.

Section 3. In accordance with K.S.A. 79-1801, on or before October 1, 2022, the City Clerk shall certify and electronically file with the Johnson County, Kansas County Clerk (the "County Clerk") the budget Certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted Fiscal Year 2023 Annual Budget along with other information pertaining thereto in accordance with State law.

Section 4. The Fiscal Year 2023 Annual Budget as approved and filed with the County Clerk shall constitute an appropriation for each fund as provided in K.S.A. 79-2934.

ADOPTED this 8th day of September, 2022, by majority vote of the Governing Body.

David E. Waters, Mayor

ATTEST:

Leslie Herring, City Clerk

APPROVED AS TO FORM:



Ryan B. Denk, City Attorney

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

ATTN: LESLIE HERRING
CITY OF WESTWOOD
4700 RAINBOW BLVD
WESTWOOD KS 66205-1831

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
8/30/22

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 30, 2022

Notary Public

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

L98606
Publication Fees: $22.83

First published In The Legal Record, Tuesday, August 30, 2022.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Westwood

will meet on September 8, 2022 at 7:00 PM at Westwood City Hall, 4700 Rainbow Blvd., 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 www.westwoodks.org 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	2,710,875	20.812	3,037,86	20.700	4,154,96	779,57	20.700
Debt Service	230,13	0.500	228,03	0.497	425,38	18,70	0.497
Library							
Special Highway	354		80,00		10,00		
Equipment Reserve	132,83		186,50		10,00		
Stormwater Utility	133,68		229,51		119,51		
Woodside TIF/CID	506,49		530,96		630,00		
Non-Budgeted Funds-A	951,50						
Totals	4,665,87	21.312	4,292,87	21.197	5,349,86	798,27	21.197
						*Revenue Neutral Rate***	*19.402*
Less: Transfers	579,51		413,51		307,34		
Net Expenditure	4,086,36		3,879,35		5,042,51		
Total Tax Levied	701,45		730,70		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	32,911,07		34,469,60		37,659,93		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,370,000	3,370,000	3,240,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	325,000	325,000	325,000
Total	3,695,000	3,695,000	3,565,000

*Tax rates are expressed in mills

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

Leslie Herring

Official Title: City Clerk

Page No.

8/30

Roll Call Vote

Hearing to Exceed Revenue Neutral Rate
Resolution No. 109-2022
City of Westwood

Governing Body Member	Yes	No	No Vote
Andrew Buckman	X		
Jason Hannaman	X		
Jeff Harris	X		
Laura Steele	X		
Holly Wimer	X		