2024

CERTIFICATE

To the Clerk of Johnson County, State of Kansas
We, the undersigned, officers 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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	848,722	251,248	
Debt Service	10-113		62,106		
Library	12-1220				
Special Highway			149,283		
Capital Improvements			292,503		
KDHE Reserve			7,350		
Totals		xxxxxx	1,359,964	251,248	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 23.193

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

Date Attested: _____ 2023

County Clerk

Governing Body

Westwood Hills Kansas

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	212,798	16,988	19	0	0	0
Debt Service	38,939	3,108	4	0	0	0
Library						
TOTAL	251,737	20,096	23	0	0	0

County Treas Motor Vehicle Estimate 20,096

County Treas Recreational Vehicle Estimate 23

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07983

Recreational Vehicle Factor 0.00009

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

Westwood Hills Kansas 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Capital Projects	40,000	43,710	45,021	
General Fund	KDHE Reserve	5,000	5,000	5,000	
	Totals	45,000	48,710	50,021	
	Adjustments*				
	Adjusted Totals	45,000	48,710	50,021	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State Kansas
City

2024

Westwood Hills Kansas

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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	9/1/1938	2.25	338,521	233,668	03/01-09/01	9/1	4,612	12,283	4,365	12,560
Total Other					233,668			4,612	12,283	4,365	12,560
Total Indebtedness					233,668			4,612	12,283	4,365	12,560

Westwood Hills Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	330,788	517,826	396,093
Receipts:			
Ad Valorem Tax	206,466	208,542	xxxxxxxxxxxxxxxx
Delinquent Tax	5,236		
Motor Vehicle Tax	17,990	19,722	16,988
Recreational Vehicle Tax			19
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	52,121	35,000	45,000
Local Sales Tax	103,178	101,000	102,000
Franchise Tax	29,860	27,500	27,500
Licenses	1,300	1,175	400
Building Permits	5,427	1,100	2,000
State of Kansas			
Court Fines	7,798	15,000	10,000
Rental License		800	800
Cancelled Encumbrances	10,587		
In Lieu of Tax (IRB)			
Interest on Idle Funds		482	1,600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**439,963**	**410,321**	**206,307**
sources Available:	**770,751**	**928,147**	**602,400**
penditures:			
Reserves		125,003	425,995
Salaries & Wages	30,161	35,000	36,000
Proejcts	520	21,133	29,377
Council Fees	2,930	8,100	7,100
Public Works	1,191	6,500	6,500
Street Lights	4,928	11,000	6,000
Beutification	18,931	22,000	24,000
Snow Removal	6,051	10,000	10,000
Operating Expenses	9,879	38,043	38,104
Utilities	3,498	3,900	3,900
Police Contractual Expense	105,673	169,365	178,875
Animal Conrol	1,960	3,000	3,000
Transfer to Capital Reserves	40,000	43,710	45,021
Official Meetings	2,429	1,200	1,750
Professional Fees	9,609	16,000	16,000
Inspections	530	2,500	1,000
Crossing Guards	3,981	4,500	5,000
Insurance	5,654	6,100	6,100
KDHE Transfer	5,000	5,000	5,000
			0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**252,925**	**532,054**	**848,722**
Unencumbered Cash Balance Dec 31	517,826	396,093	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	602,677	532,054	848,722
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	848,722
		Tax Required	246,322
	Delinquent Comp Rate:	2.0%	4,926
		Amount of 2023 Ad Valorem Tax	**251,248**

A Summary

Westwood Hills Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	64,910	38,815	58,994
Receipts:			
Ad Valorem Tax	36,539	38,160	xxxxxxxxxxxxxxxx
Delinquent Tax	1,090		
Motor Vehicle Tax	3,747	3,491	3,108
Recreational Vehicle Tax			4
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 I			
Total Receipts	**41,376**	**41,651**	**3,112**
Resources Available:	**106,286**	**80,466**	**62,106**
Expenditures:			
Interest Expense	5,263	4,613	4,365
Principal	61,550	12,283	12,561
Fees	658	576	546
Audit Fee		4,000	4,000
Reserve			40,634
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**67,471**	**21,472**	**62,106**
Unencumbered Cash Balance Dec 31	38,815	58,994	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	100,191	78,692	62,106
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,106
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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
2022/2023/2024 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 2023 Ad Valorem Tax	0

Qualifies for

CPA Summary

Westwood Hills Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	80,467	128,083	138,953
Receipts:			
State of Kansas Gas Tax	10,616	10,870	10,870
County Transfers Gas		0	0
Prior Year Encumbrane Cancelled	37,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**47,616**	**10,870**	**10,870**
Resources Available:	**128,083**	**138,953**	**149,823**
Expenditures:			
Street Repair and Maint	0	0	149,283
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**149,283**
Unencumbered Cash Balance Dec 31	128,083	138,953	540
2022/2023/2024 Budget Authority Amoun	57,068	102,047	149,283

Adopted Budget **Capital Improvements**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	74,337	203,773	247,483
Receipts:			
Charges to Customers			
Transfer from General Fund	40,000	43,710	45,020
Prior Year Encumbrance Canceled	44,295		
Cars Reimbursement	45,533		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**129,828**	**43,710**	**45,020**
Resources Available:	**204,165**	**247,483**	**292,503**
Expenditures:			
Projects	392		292,503
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**392**	**0**	**292,503**
Unencumbered Cash Balance Dec 31	203,773	247,483	0
2022/2023/2024 Budget Authority Amoun	206,134	160,482	292,503

CPA Summary

Westwood Hills Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KDHE Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,242	3,696	2,350
Receipts:			
Transfer From General Fund	5,000	5,000	5,000
Charges to Customers			
	800		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,800**	**5,000**	**5,000**
Resources Available:	**10,042**	**8,696**	**7,350**
Expenditures:			
Sewer Repairs	6,346	6,346	7,350
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,346**	**6,346**	**7,350**
Unencumbered Cash Balance Dec 31	3,696	2,350	0
2022/2023/2024 Budget Authority Amount	10,009	6,346	7,350

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

Westwood Hills Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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

2024

NOTICE OF BUDGET HEARING

The governing body of
Westwood Hills Kansas
will meet on August 14, 2023 at 7:00 PM at 4700 Rainbow Westwood Kansas 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 Kansas 66205 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	252,925	22.602	532,054	21.862	848,722	251,248	23.149
Debt Service	67,471	4.000	21,472	4.000	62,106		
Library							
Special Highway					149,283		
Capital Improvements	392				292,503		
KDHE Reserve	6,346		6,346		7,350		
Totals	327,134	26.602	559,872	25.862	1,359,964	251,248	23.149
						*Revenue Neutral Rate***	*23.193*
Less: Transfers	45,000		48,710		50,021		
Net Expenditure	282,134		511,162		1,309,943		
Total Tax Levied	244,560		251,737		xxxxxxxxxxxxxxxxx		
Assessed Valuation	9,191,758		9,733,738		10,853,740		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	323,133	309,332	233,668
Lease Purchase Principal	0	0	0
Total	323,133	309,332	233,668

*Tax rates are expressed in mills

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

Rosemary Podrebarac- Mayor
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
7/18/23

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 18, 2023

Notary Public

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

L13832
Publication Fees: $21.12

First published in The Legal Record, Tuesday, July 18, 2023.

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

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Westwood Hills Kansas
will meet on August 14, 2023 at 7:00 PM at 4700 Rainbow Westwood Kansas 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 Kansas 66205 and will be available at this hearing.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	252,925	22.602	532,054	21.862	848,722	251,248	23.149
Debt Service	67,471	4.000	21,472	4.000	62,106		
Library							
Special Highway					149,283		
Capital Improvements	392				292,503		
KDHE Reserve	6,346		6,346		7,350		
Totals	327,134	26.602	559,872	25.862	1,359,964	251,248	23.149
						*Revenue Neutral Rate***	*23.193*
Less: Transfers	45,000		48,710		50,021		
Net Expenditure	282,134		511,162		1,309,943		
Total Tax Levied	244,560		251,737		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	9,191,758		9,733,738		10,853,740		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	323,133	309,332	295,668
Lease Purchase Principal	0	0	0
Total	323,133	309,332	295,668

*Tax rates are expressed in mills

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

Rosemary Podrebarac- Mayor
City Official Title: Mayor

7/18