2025

## CERTIFICATE

To the Clerk of Johnson County , State of Kansas

We, the undersigned, officers of

# City of Westwood Hills

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 2025; and

(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025	2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	1,197,075	251,248		
Debt Service	10-113		21,470			
Library	12-1220					
Special Highway			160,244			
Capital Improvements			368,257			
KDHE Reserve			8,696			
Totals		XXXXXX	1,755,742	251,248		
Budget Hearing Notice					County Clerk's Use Only	
Combined Rate and Budget Hear	ng Notice					
RNR Hearing Notice						
Neighborhood Revitalization			]		Nov 1, 2024 Total	
					Assessed Valuation	

Revenue Neutral Rate	21.726
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Date Attested: \_\_\_\_\_ 2024

County Clerk

Governing Body

Page No. 1

State of Kansas City

2025

City of Westwood Hills

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

Budgeted Funds	Ad Valorem Levy		Allocatio	Allocation for Proposed Year 2025	Year 2025	
for 2024	Tax Year 2023	TVM	RVT	16/20M Veh Comm Veh	Comm Veh	Watercraft
General	251,248	18,441	19	0	30	0
Debt Service						
Library						
TOTAL	251,248	18,441	19	0	30	0
O to Turner Matter Webiale Datimete	chiala Entimata	12 111				

30 0 0.00000 19 0.00008 16/20 Vehicle Factor 0.07340 18,441 Recreational Vehicle Factor County Treas Commercial Vehicle Tax Estimate County Treas Recreational Vehicle Estimate County Treas 16/20M Vehicle Estimate County Treas Watercraft Tax Estimate County Treas Motor Vehicle Estimate Motor Vehicle Factor

0

Page No. 2

0.00000

Watercraft Factor

0.00012

**Commercial Vehicle Factor** 

# City of Westwood Hills

2025

# Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Capital Improvements	43,710	45,021	49,253	
General Fund	KDHE Reserve	5,000	5,000	5,000	
	Totals	48,710	50,021	54,253	
	Adjustments*				
	Adjusted Totals	48,710	50,021	54,253	

\*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

2025

State of Kansas City

City of Westwood Hills

# STATEMENT OF INDEBTEDNESS

	Date	Date	Interest		Beginning Amt			Amoi	Amount Due	Amot	Amount Due
Tvne of	of	of	Rate	Amount	Outstanding	Date	Date Due	20	24	\$707	<b>C</b> 7
Debt	Issue	Retirement	%	Issued	Jan 1, 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:										0.1	210.01
KDHE Revolving Fund	3/1/2019	9/1/1938	2.25	338,521	221,385	03/01-09/01	03/01-09/01 03/01-09/01	4,365	12,561	4,115	12,845
					771 385			4.365	12.561	4,113	12,845
I otal Uther					-00,144			276.4	17 561	1112	17 845
Total Indebtedness					221,385			4,505	100,21	4,110	14,042

### State of Kansas City

### City of Westwood Hills

2025

## FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND PAGE FOR FUNDS WITH A TAX			<b>D</b> 1D 1
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	517,095	639,489	702,717
Receipts:	200.750	251 249	
Ad Valorem Tax	209,750	231,240	*****
Delinquent Tax Motor Vehicle Tax	16,258	17,007	18,441
Recreational Vehicle Tax	10,236	17,007	19
16/20M Vehicle Tax			0
Commercial Vehicle Tax			30
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Gloss Lating (mangiole) Tax			
Local Alcoholic Liquor			
Compensating Use Tax	46,620	45,000	46,620
Local Sales Tax	94,541	90,000	90,000
Franchise Tax	30,749	27,500	27,500
Licenses	1,500	1,200	1,500
Building Permits	6,111	2,000	2,000
State of Kansas		,	
Court Fines	15,545	10,000	15,000
Additional Sales Tax	11,646	12,000	12,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	8,558	30,000	30,000
Neighborhood Revitalization Rebate	· · · ·		0
Miscellaneous	2,016		
Does miscellaneous exceed 10% of Total F			
Total Receipts	445,126	485,955	243,110
Resources Available:	962,221	1,125,444	945,827
Expenditures:			
			· · · · · · · · · · · · · · · · · · ·
Salaries & Wages	31,855	36,000	40,000
Employee Benefits			
Projects	4,470	29,377	35,000
Council Fees	2,930	7,100	
Public Works	1,149	6,500	
Street Lights	4,895	6,000	
Beautitication	18,418	24,000	24,000
Snow Removal	797	10,000	
Operating Expense	19,027	38,104	
Utilities	3,704		
Police Services	163,000	178,875	
Animal Control	2,800	3,000	
Transfer to Capital Reserve	43,710		
Governmental Relations	2,497	1,750	
Professional Fees	8,810		
Inspections	273	1,000	1,500
Crossing Guard	3,870	5,00{	
Insurance	5,527	6,100	
KDHE Transfer	5,000	5,000	
Cash Reserve (2025 column)			730,992
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	322,732		
Unencumbered Cash Balance Dec 31	639,489		*****
2023/2024/2025 Budget Authority Amount	532,054		
		Appropriated Balance	
	Total Expenditi	ure/Non-Appr Balance	
		Tax Required	251,24
D	elinquent Comp Rate:	0.0%	
U	• •	2024 Ad Valorem Ta	251,248

CPA Summary

### City of Westwood Hills

### FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND PAGE FOR FUNDS WITH A TAL	Prior Year	Current Year	Proposed Budget
Adopted Budget			Year for 2025
Debt Service	Actual for 2023	Estimate for 2024	
Unencumbered Cash Balance Jan 1	38,815	63,055	44,695
Receipts:			
Ad Valorem Tax	38,377	0	XXXXXXXXXXXXXXXXXXX
Delinquent Tax	347		
Motor Vehicle Tax	2,988	3,112	
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 1			
Total Receipts	41,712	3,112	0
Resources Available:	80,527	66,167	44,695
Expenditures:			
Interest Expense	4,613	4,365	4,112
Prinicipal	12,283	12,561	12,844
Fees	576	546	514
Professional Fees		4,000	4,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	17,472	21,472	21,470
Unencumbered Cash Balance Dec 31	63,055	44,695	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amoun	78,692		
	Non-	Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	21,470
	•	Tax Required	0
Do	linguent Comp Rate:		0
		2024 Ad Valorem Tax	0

Amount of 2024 Ad Valorem Tax	

ibrary nencumbered Cash Balance Jan 1 eccipts:	Actual for 2023	Estimate for 2024	Year for 2025
	0		
eceints:	0	0	0
d Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
elinquent Tax			
fotor Vehicle Tax			
ccreational Vehicle Tax			
6/20M Vehicle Tax			
ommercial Vehicle Tax			
Vatercraft Tax			
nterest on Idle Funds			
leighborhood Revitalization Rebate			0
discellaneous			
oes miscellaneous exceed 10% of Total I			
otal Receipts	0	0	0
lesources Available:	0	0	0
ixpenditures:			
discellaneous			
Does miscellaneous exceed 10% of Total I			
Fotal Expenditures	0	0	0
Inencumbered Cash Balance Dec 31	0	0	****
023/2024/2025 Budget Authority Amoun	0	0	0
	Non-	Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	0
		Tax Required	
D	elinquent Comp Rate:		0
2		024 Ad Valorem Tax	0
			L

## City of Westwood Hills

2025

FUND PAGE FOR	FUNDS WITH N	O TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	128,084	138,794	149,664
Receipts:			
State of Kansas Gas Tax	10,710	10,870	10,580
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	10,710	10,870	10,580
Resources Available:	138,794	149,664	160,244
Expenditures:			
Street Repair and Maint			160,244
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	160,244
Unencumbered Cash Balance Dec 31	138,794		0
2023/2024/2025 Budget Authority Amoun	102,047	149,283	160,244

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	203,773	273,715	318,735
Receipts:			
Changes to Customers			
Charges to Customers Transfer From General Fund	43,710	45,020	49,522
	26,232	45,020	49,322
Reimbursement - CARS	20,232		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	69,942	45,020	49,522
Resources Available:	273,715	318,735	368,257
Expenditures:			
Capital Improvements			368,257
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0		368,257
Unencumbered Cash Balance Dec 31	273,715		C
2023/2024/2025 Budget Authority Amoun	160,482	292,503	368,257

CPA Summary

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## City of Westwood Hills

# FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
KDHE Reserve	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	3.696	3,696	3,696
Receipts:	3,090	5,070	5,090
Transfer From General Fund	5,000	5,000	5,000
	5,000	3,000	3,000
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:	8,696	8,696	8,696
Expenditures;			
Sewer Maintenance	5,000	5,000	8,696
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,000		8,696
Unencumbered Cash Balance Dec 31	3,696		0
2023/2024/2025 Budget Authority Amount	6,346	7,350	8,696

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2023	Estimate for 2024	Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0		0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

2025

### NOTICE OF BUDGET HEARING

The governing body of <u>City of Westwood Hills</u>

will meet on August 12, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	al for 2023	Current Year Estir	nate for 2024	Propos	ed Budget for 2025	
		Actual		Actual	Budget Authority	Amount of 2024	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	322,732	21.862	422,727	23.153	1,197,075	251,248	21.726
Debt Service	17,472	4.000	21,472		21,470		
Library							
				•	,		
Special Highway					160,244		
Capital Improvements					368,257		
KDHE Reserve	5,000		5,000		8,696		
		-					
Totals	345,204	25.862	449,199	23.153	1,755,742	251,248	21.726
					Revenu	e Neutral Rate**	21.726
Less: Transfers	48,710		50,021		54,253		
Net Expenditure	296,494		399,178		1,701,489		

Assessed	Valuation		
		-	

296,494
251,737
9,733,738

50,021
399,178
251,248
10,851,463

54,253
1,701,489
xxxxxxxxxxxxxxx
11,564,321

Outstanding Indebtedness,

Total Tax Levied

January I,	2022	
G.O. Bonds	0	
Revenue Bonds	0	
Other	309,332	]
Lease Purchase Principal	0	
Total	309,332	]
* Cur votos are expressed in	mille	_r

\*Tax rates are expressed in mills

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

Rosemary Podrebarac

City Official Title: Mayor

2023 0 233,668 0 233,668

2024
0
0
221,385
0
221,385

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