

To the Clerk of Johnson, State of Kansas

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

18.822

YES

Governing Body

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 TO EXCEED REVENUE NEUTRAL RATE &
BUDGET HEARING
8/26/25

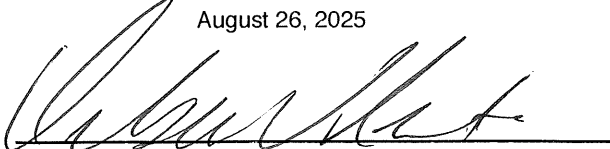
Pursuant to Local Rule 3.7, the undersigned hereby
certifies that no portion of the Proof of Publication was
drafted/prepared using Generative A.I.



Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 26, 2025



Notary Public

DEBRA VALENTI

Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L25520
Publication Fees: \$40.34

2026

The governing body of
Westwood

BUDGET SUMMARY

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

*Tax rates are expressed in mills

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

Leslie Herring

Official Title: City Administrator

Westwood

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	965,119	63,409	210	0	398	0
Debt Service	23,175	1,523	5	0	10	0
Library						
TOTAL	988,294	64,932	215	0	408	0

County Treas Motor Vehicle Estimate	<u>64,932</u>				
County Treas Recreational Vehicle Estimate		<u>215</u>			
County Treas 16/20M Vehicle Estimate			<u>0</u>		
County Treas Commercial Vehicle Tax Estimate				<u>408</u>	
County Treas Watercraft Tax Estimate					<u>0</u>

Motor Vehicle Factor	<u>0.06570</u>				
Recreational Vehicle Factor		<u>0.00022</u>			
16/20M Vehicle Factor			<u>0.00000</u>		
Commercial Vehicle Factor				<u>0.00041</u>	
Watercraft Factor					<u>0.00000</u>

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Westwood

2026

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, 2025	Payments Due 2025	Payments Due 2026
5050 Rainbow Blvd.	4/1/2014	154	7.00	425,000	275,000	19,800	285,000
Totals					275,000	19,800	285,000

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

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY[illegible]

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
General			
Resources Available:	5,262,753	4,880,135	3,404,220
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	1,307,115	1,133,400	1,247,650
Administrative Department	540,246	629,318	641,825
Parks & Recreation	55,466	59,850	60,250
Public Works	762,161	680,453	679,230
Public Safety	1,141,971	1,204,277	1,227,950
Cash Reserve (2026 column)		116,218	844,450
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,806,959	3,823,516	4,701,355
Unencumbered Cash Balance Dec 31	1,455,794	1,056,619	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,703,786	4,772,356	4,701,355
Non-Appropriated Balance			
Total Expenditure/Non-Aprpr Balance			4,701,355
Tax Required			1,297,135
Delinquent Comp Rate:			0
Amount of 2025 Ad Valorem Tax			1,297,135

CPA Summary

Westwood

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020A for streets, etc.	3/26/2020	11/1/2040	3.50	3,370,000	2,835,000	5/1	11/1	67,688	145,000	62,613	150,000
Total G.O. Bonds					2,835,000			67,688	145,000	62,613	150,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					2,835,000			67,688	145,000	62,613	150,000

Westwood

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	144,556	170,739	204,939
Receipts:			
Ad Valorem Tax	19,182	23,175	xxxxxxxxxxxxxxx
Delinquent Tax		50	
Motor Vehicle Tax	1,478	1,460	1,523
Recreational Vehicle Tax			5
16/20M Vehicle Tax			0
Commercial Vehicle Tax			10
Watercraft Tax			0
Interfund Transfers	237,911	242,003	343,516
Loss from Woodside Village TIF District			-2,776
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	258,571	266,688	342,278
Resources Available:	403,127	437,427	547,217
Expenditures:			
Lease Purchase Agreement (5050 Rainbow	19,800	19,800	285,000
Series 2020A GO Bonds	212,588	212,688	212,613
Cash Reserve (2026 column)			75,700
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	232,388	232,488	573,313
Unencumbered Cash Balance Dec 31	170,739	204,939	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	401,238	436,688	573,313
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		573,313
	Tax Required		26,096
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			26,096

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1		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% Total Rec			
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
2024/2025/2026 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 2025 Ad Valorem Tax			0

CPA Summary

Westwood

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	169,095	230,638	240,196
Receipts:			
State of Kansas Gas Tax	46,974	44,560	44,560
County Transfers Gas		0	0
State Highway Maintenance	14,830	14,820	14,500
Interest on Idle Funds			
Miscellaneous		440	440
Does miscellaneous exceed 10% Total Rec			
Total Receipts	61,804	59,820	59,500
Resources Available:	230,899	290,458	299,696
Expenditures:			
Street Maintenance	261	50,262	250,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	261	50,262	250,000
Unencumbered Cash Balance Dec 31	230,638	240,196	49,696
2024/2025/2026 Budget Authority Amount	60,000	200,000	250,000

Adopted Budget

Stormwater Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	189,218	251,429	371,009
Receipts:			
Stormwater Utility Fee	244,006	240,000	240,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	244,006	240,000	240,000
Resources Available:	433,224	491,429	611,009
Expenditures:			
Professional Fees	4,606		5,000
Equipment and Maintenance	213	10,000	5,000
Street and Stormwater	8,460	16,000	15,000
Interfund Transfers	168,516	94,420	186,368
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	181,795	120,420	211,368
Unencumbered Cash Balance Dec 31	251,429	371,009	399,641
2024/2025/2026 Budget Authority Amount	194,516	169,516	211,368

CPA Summary

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Capital Improvement		Equipment Reserve		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	306,230	Cash Balance Jan 1	346,480	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	652,710
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Special Sales Tax	385,198								
Grants			3,385						
Interfund Transfers	570,242		425,000						
Total Receipts	955,440	Total Receipts	428,385	Total Receipts	0	Total Receipts	0	Total Receipts	1,383,825
Resources Available:	1,261,670	Resources Available:	774,865	Resources Available:	0	Resources Available:	0	Resources Available:	2,036,535
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Projects	127,772								
Equipment			444,416						
Interfund Transfers	175,000								
Total Expenditures	302,772	Total Expenditures	444,416	Total Expenditures	0	Total Expenditures	0	Total Expenditures	747,188
Cash Balance Dec 31	958,898	Cash Balance Dec 31	330,449	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	1,289,347
									1,289,347

**Note: These two block figures should agree.

CPA Summary									

Westwood

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Woodside TIF/CID	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	602,664	799,296	758,592
Receipts:			
Woodside Village Ad Valorem	522,119	517,312	500,000
Woodside Village CID-1	237,039	261,119	240,000
Woodside Village CID-2	124,911	119,296	125,000
Reimbursements			944,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	884,069	897,727	1,809,000
Resources Available:	1,486,733	1,697,023	2,567,592
Expenditures:			
UMB TIF Payment	454,135	517,312	500,000
UMB CID Payment	233,302	261,119	240,000
Professional Fees		160,000	232,600
Street and Stormwater			1,550,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	687,437	938,431	2,522,600
Unencumbered Cash Balance Dec 31	799,296	758,592	44,992
2024/2025/2026 Budget Authority Amount	623,562	768,677	2,522,600

See Tab A

See Tab C

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary