



CITY OF WESTWOOD, KANSAS

CITY COUNCIL MEETING

4700 RAINBOW BLVD. WESTWOOD, KS 66205

Thursday, September 12, 2024 at 7:00 PM

AGENDA

Welcome to your Westwood City Council meeting. This meeting may be attended remotely via Zoom:

Access Online: <https://us02web.zoom.us/j/89908289796>

Access by Phone: (312) 626-6799 / **Webinar ID:** 899 0828 9796

[Note: This agenda is subject to changes, additions, or deletions at the discretion of the Governing Body]

I. CALL TO ORDER

II. APPROVAL OF THE AGENDA

III. PUBLIC COMMENT

Members of the public are welcome to use this time to make comments about City matters that do not appear on the agenda, or about items that will be considered as part of the consent agenda, or about items on the regular agenda for which the Governing Body, at its discretion, accepts public comment. Public comment should be limited to 2-3 minutes and, unless the topic of public comment is before the Governing Body as part of its agenda, no action will be taken by the Governing Body on public comment items. Please state your name and address for the record. Persons attending virtually online will be able to make public comment by using the "raise hand" function on Zoom.

A. Public Hearing - Consider Resolution No. 132-2024 Approving a Tax Rate in Excess of the Revenue Neutral Rate for the 2025 Budget Year

B. Public Hearing - Consider Resolution No. 133-2024 Adopting the Fiscal Year 2025 Budget

IV. PRESENTATIONS AND PROCLAMATIONS

V. CONSENT AGENDA

All items listed below are considered to be routine by the Governing Body and will be enacted in one motion (roll call vote). There will be no separate discussion of these items unless a member of the Governing Body so requests, in which event the item will be removed from the consent agenda and considered separately following approval of the consent agenda.

A. Consider approval of August 8, 2024 City Council meeting minutes

B. Consider approval of Appropriations Ordinance 766

VI. MAYOR'S REPORT

VII. CITY COUNCILMEMBER REPORTS

VIII. STAFF REPORTS

- A. Administrative Report (City Administrator Leslie Herring)
- B. Public Works Report (Public Works Director John Sullivan)
- C. Police Report (Police Chief Curt Mansell)
- D. City Treasurer Report (City Treasurer Michelle Ryan)
- E. City Attorney Report (City Attorney Ryan Denk)

IX. OLD BUSINESS

X. NEW BUSINESS

- A. Consider Resolution No. 134-2024 adopting a Master Fee Schedule
- B. Consider allowing the consumption of alcoholic beverages on City property at 5000 and 5050 Rainbow for Westwood's Oktoberfest celebration

XI. ANNOUNCEMENTS/GOVERNING BODY COMMENTS

XII. EXECUTIVE SESSION

XIII. ADJOURNMENT

UPCOMING MEETINGS

Regular meetings of the Westwood City Council are held at 7:00 PM on the second Thursday of each month. The next regular meeting of the Westwood City Council will be held Thursday, October 10, 2024 at 7:00 PM at Westwood City Hall. The City Calendar may be accessed at www.westwoodks.org. To receive further updates and communications, please see or sign up for the following:

Westwood Buzz Email: <https://bit.ly/3wA4DWx>

Facebook: [City of Westwood Kansas-Government](#)
[Westwood, KS Police Department](#)

COUNCIL ACTION FORM

Meeting Date: September 12, 2024
Staff Contact: Leslie Herring, City Administrator

Agenda Item: Consider Resolution No. 132-2024 approving a tax rate in excess of the Revenue Neutral Rate for the 2025 budget year

Background/Description of Item

Over the last several months the Council and staff have worked to develop the 2025 budget. The Governing Body reviewed the recommended budget on July 11th and approved the notice to exceed the Revenue Neutral Rate on that same date.

Staff Comments/Recommendations

The Revenue Neutral Rate is the tax rate in mills that will generate the same property tax in dollars as the previous tax year using the current tax year's total assessed valuation. In Westwood, the Revenue Neutral Rate would be 19.435 mills. The 2025 recommended budget requires a total mill rate of 21.199, flat with the 2024 rate.

Per Senate Bill 13, the recommended budget requires a Revenue Neutral Rate hearing to exceed the revenue neutral rate provided by the County Clerk. Notice of intent to exceed the Revenue Neutral Rate was provided to the County Clerk by July 20th and the notice of public hearing was published on August 20, 2024. The public hearing will occur at the beginning of the September 12, 2024 meeting. The adoption of the 2025 budget will occur following the adoption of the Revenue Neutral Rate resolution.

Staff recommends the City Council approve a resolution adopting a tax rate in excess of the Revenue Neutral Rate for the 2025 budget year.

Budget Impact

The budget maintains the same level of services as the 2024 budget. Funding the budget with existing services does not require an increase to the mill levy rate, however it does exceed the Revenue Neutral Rate due to revenue that will be received from increased property valuations. The 2025 recommended budget has a total mill rate of 21.199, flat with the 2024 rate.

Suggested Motion

I move to approve Resolution No. 132-2024 approving a tax rate or mill levy rate in excess of the Revenue Neutral Rate for the 2025 budget year.

RESOLUTION NO. 132-2024

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 2025 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 2025 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 19.435 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. 131-2024 on July 11, 2024, calling for a public hearing considering exceeding the revenue neutral rate to be held by the Governing Body on September 12, 2024;

WHEREAS, the public hearing was held on September 12, 2024, 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 2025 budget year is 21.199 mills, which amount does not exceed the amount of the proposed tax rate set forth in Resolution No. 131-2024.

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

ADOPTED this 12th day of September, 2024, by majority vote of the Governing Body.

David E. Waters, Mayor

ATTEST:

Abby Schneweis, City Clerk

APPROVED AS TO FORM:

Ryan Denk, City Attorney

COUNCIL ACTION FORM

Meeting Date: September 12, 2024
Staff Contact: Leslie Herring, City Administrator

Agenda Item: Consider adopting Resolution No. 133-2024 adopting the fiscal year 2025 annual budget

Background/Description of Item

Over the last several months the Council and staff have worked to develop the 2025 budget. The Governing Body reviewed the recommended budget on July 11th and approved the notice to exceed the Revenue Neutral Rate on that same date.

Staff Comments/Recommendations

The City will hold the required Revenue Neutral Rate and 2025 budget hearing on September 12th, prior to adopting a Resolution to Exceed the Revenue Neutral Rate. Both steps must occur prior to budget adoption. Once submitted to the County Clerk, the budget sets the budget authority for each fund. The City is authorized by K.S.A. 79-2929a to amend the budget before December 31st to spend money not in the original budget. The additional expenditures have to be made from existing revenue and cannot require additional tax levies.

Additional budget information can be found on the City's website or in the attached 2025 Budget presentation.

Staff recommends the City Council adopt the 2025 budget as certified in the amount of \$6,347,237 with ad valorem tax in the amount of \$988,294.

Budget Impact

The budget maintains the same level of services as the 2024 budget. Funding the budget with existing services does not require an increase to the mill levy rate, but it does exceed the Revenue Neutral Rate due to revenue that will be received from increased property valuations. The 2025 recommended budget has a total mill rate of 21.199, flat with the 2024 rate.

Suggested Motion:

I move to approve Resolution No. 133-2024 adopting the 2025 budget as certified in the amount of \$6,347,237 with ad valorem tax in the amount of \$988,294.

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 133-2024

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS, ADOPTING THE FISCAL YEAR 2025 ANNUAL BUDGET FOR THE CITY OF WESTWOOD.

WHEREAS, the Fiscal Year 2025 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 12, 2024 City Council meeting to answer and hear any objections of taxpayers relating to the proposed Fiscal Year 2025 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 2025 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 2025 Annual Budget as presented at the September 12, 2024, 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, 2024, 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 2025 Annual Budget along with other information pertaining thereto in accordance with State law.

Section 4. The Fiscal Year 2025 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 12th day of September, 2024, by majority vote of the Governing Body.

David E. Waters, Mayor

ATTEST:

Abby Schneweis, City Clerk

APPROVED AS TO FORM:

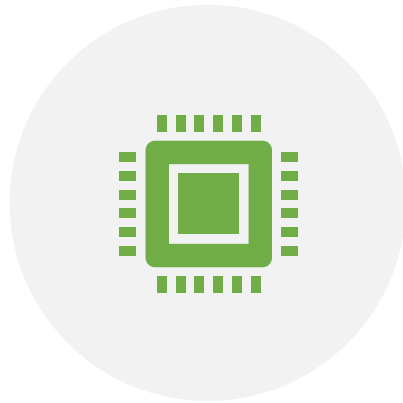
Ryan Denk, City Attorney

September 12, 2024

FY 2025 Budget: Presentation

Governing Body Guidance

From May 11, 2023 Work Session (affirmed in May 2024)



BEGIN CHIPPING AWAY AT DEFERRED MAINTENANCE NEEDS AT PUBLIC WORKS (AND CITY HALL, DEPENDING ON THE COUNCIL'S DECISION ON ULTIMATE DISPOSITION)



ACCELERATE IMPLEMENTATION OF THE STREETS, SIDEWALK, STORMWATER, AND STREETLIGHTS PROGRAM



INCREASE THE CITY'S COMPETITIVENESS IN THE LABOR MARKET WITH EMPLOYEE WAGES AND BENEFITS

Contextual Notes



The following plans have been created to present a full picture of the infrastructure needs and goals of the City of Westwood. They are based on professional studies or intentional processes to ensure integrity in the results.



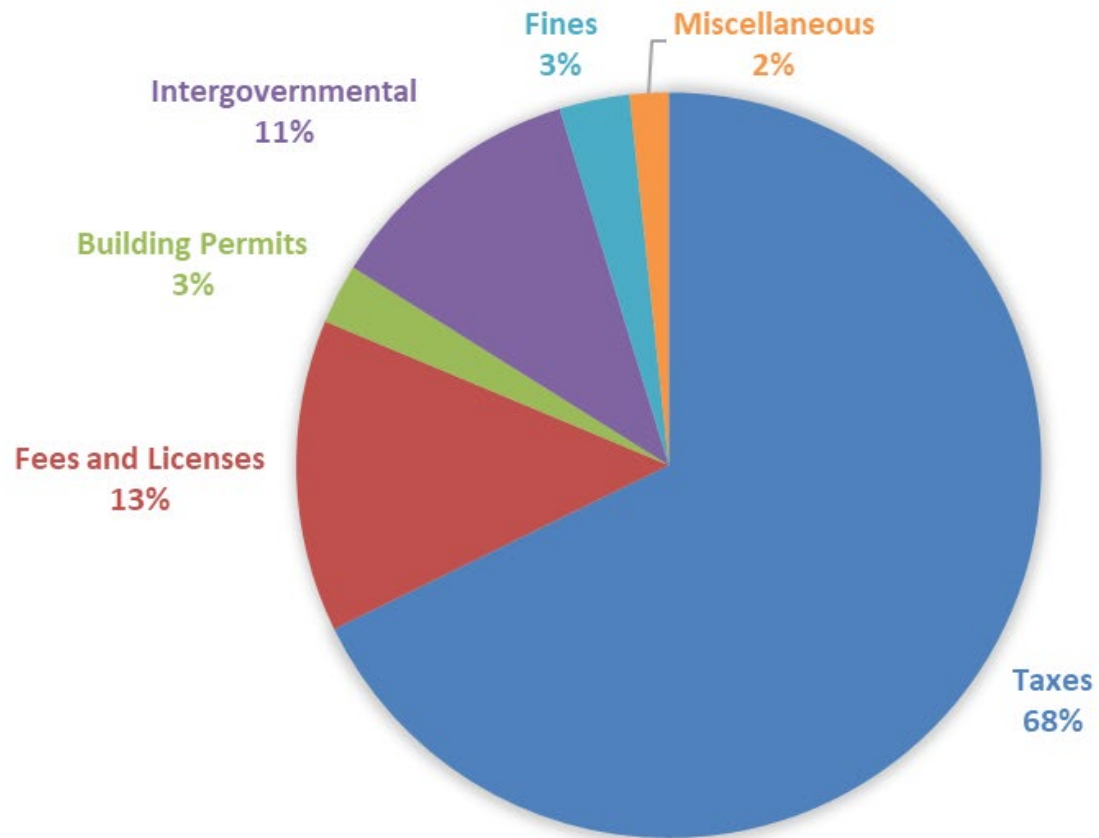
The City does not currently have enough funds to implement these plans on a ten-year timeline; however, the City Council has the authority to increase revenue streams to the extent politically acceptable, extend the timeline to one that's politically acceptable, or both.



The deferred maintenance priorities for City facilities presented here represent only the most pressing, immediate needs. The items and costs listed are, in effect, the cost of kicking the can on the buildings another five years. Should deferred maintenance not be addressed, the cost and consequence of failure could possibly be higher or represent an unbudgeted expenditure requiring immediate reprioritization within an existing budget year, with future budget implications.

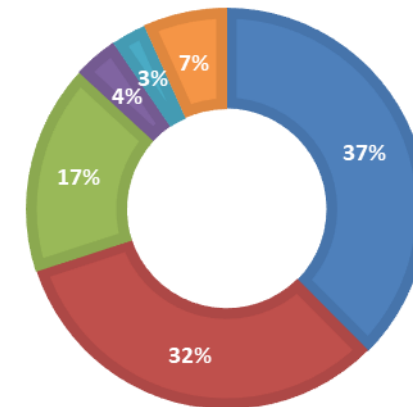
General Fund: Revenues

FY 2025 Proposed: Revenues

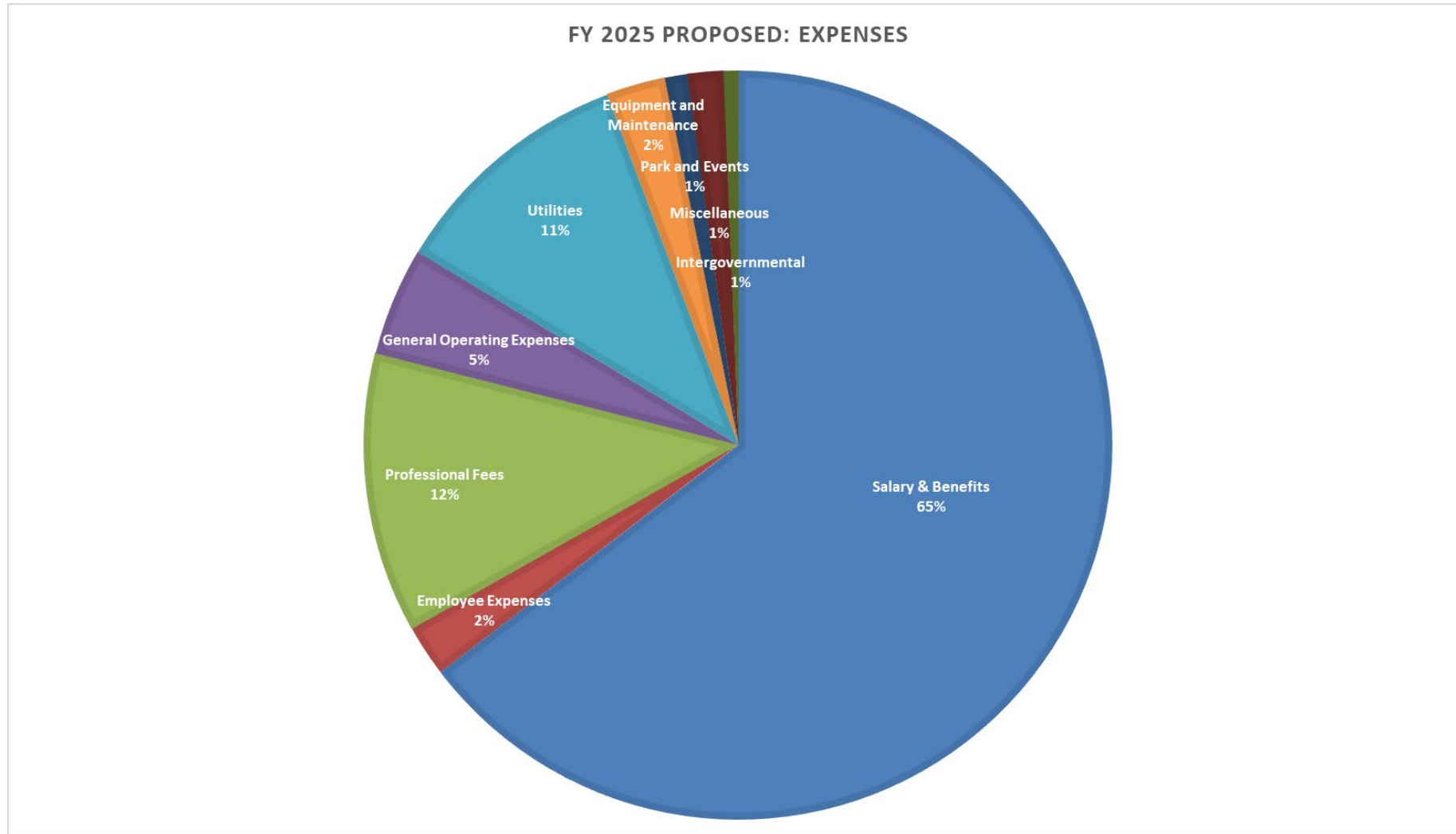


FY 2025 TAXES

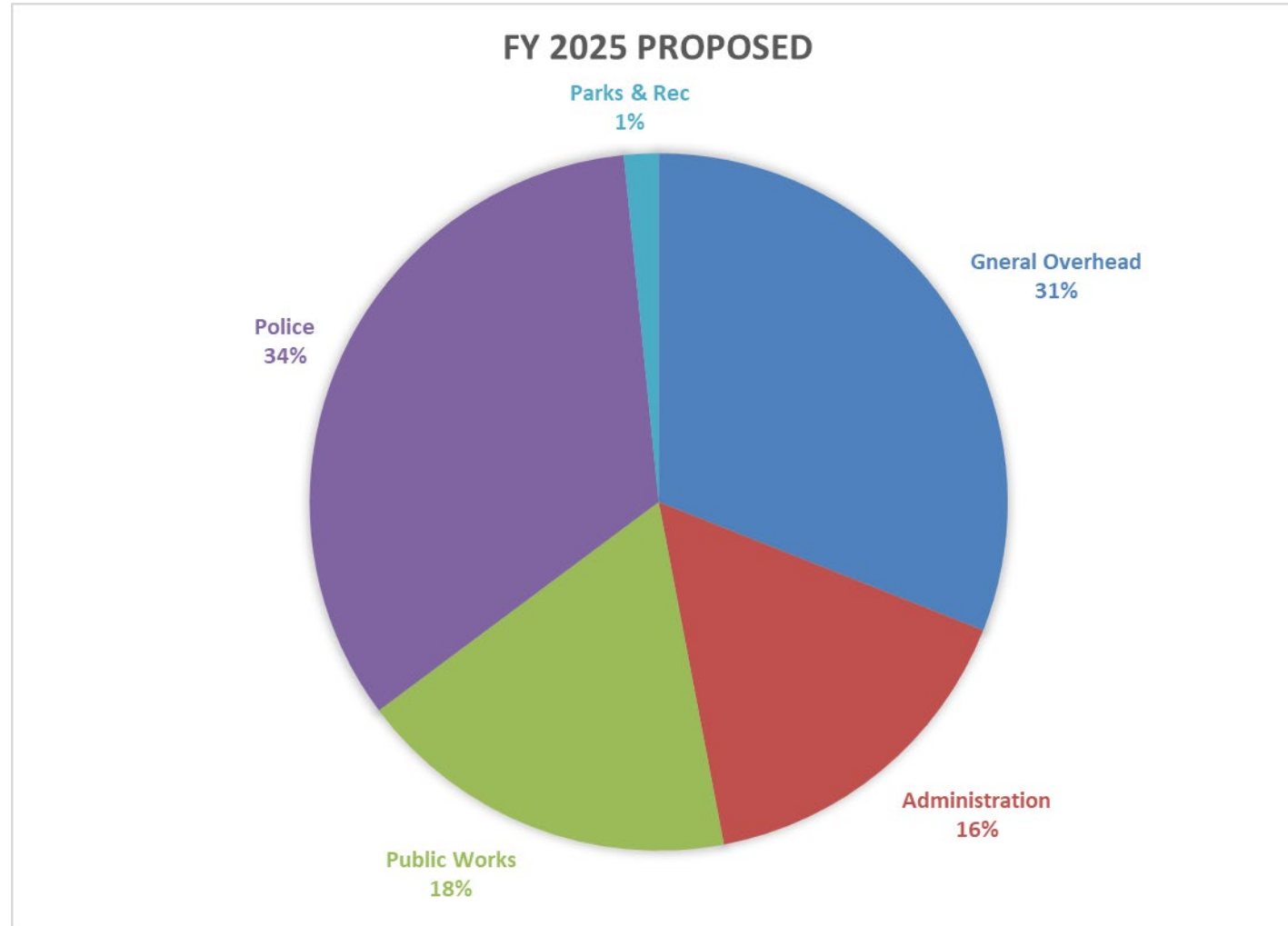
- Ad Valorem Tax
- City Sales & Use Tax
- County Sales & Use Tax
- Liquor Grs Rec Tax
- Motor Vehicle Tax
- Special Assessments



General Fund: Expenditures



General Fund: Department Budgets



Mill Levy: Average Westwood Home

Year	Mill Levy Rate	Average Home Appraised Value	Westwood Household Annual Cost	Westwood Household Monthly Cost
2020	21.306	\$274,947	\$673.67	\$56.14
2021	21.312	\$290,358	\$711.63	\$59.30
2022	21.197	\$314,261	\$766.06	\$63.84
2023	21.198	\$357,792	\$872.21	\$72.21
2024	21.199	\$401,044	\$977.70	\$81.47

Item B, Section III, Item

The FY 2025 Budget prioritizes:

- Stable staffing levels (16 full-time staff + 2 seasonal and 2 part-time employees)
- A continuation of streets projects: Mission Rd. rehab and Complete Streets treatment in 2025
- Service delivery improvements with upgraded and new leaf vacuum truck
- More aggressive paydown of outstanding debt and of funding Capital Improvement Plan by increasing transfers from General Fund (possible from higher property tax collections)
- Increasing alternate revenue sources including maximizing private developer revenue sharing and income from the investment of idle funds

Capital Improvement Projects

- The map reflects a ten-year program recommended for maintenance of streets, sidewalks, stormwater, and streetlight replacement
- The CIP currently is underfunded to implement this plan within a 10-year time horizon
- Alternate sources of revenue and creative funding solutions are currently being explored



City Facilities: Deferred Maintenance Needs

City Hall

Priority	Description	Estimated Cost (2024)	Remaining Useful Life	Estimated Years to Failure
1.	Replace & Upgrade HVAC	\$190,500	0 years	< 2 years
2.	Replace Metal Roof	\$165,000	0 years	Failed
3.	Resurface Parking Lot	\$25,500	0 years	Failed
4.	Replace Windows/Glazing	\$288,750	0 years	Failed
5.	Rebuild Bay Window (Chief's Office)	\$7,500	0 years	Failed
6.	Replace EIFS Facade	\$83,600	0 years	Failed
7.	Replace Flat Roof	\$90,000	0 years	< 2 years

TOTAL Immediate Need: \$850,850

Public Works

Priority	Description	Estimated Cost (2024)	Remaining Useful Life	Estimated Years to Failure
1.	Add Exhaust to All Areas of Building	\$362,180	0 years	Existing Health Risk
2.	Add Drainage in Truck Bay		0 years	Existing Safety Risk
3.	Replace Exterior Metal Facade		0 years	Failed
4.	Coat Roof & Add Snow Guards		0 years	Failed
5.	Repair Concrete Foundation		0 years	Unknown
6.	Expand Yard	\$500,913	0 years	Inadequate
7.	Rebuild Salt Shed		0 years	Inadequate

TOTAL Immediate Need: \$863,093

Capital Improvement Fund

Unbudgeted on State Forms, multi-year capital fund

- Reflects expenses outpacing revenues in FY 2026 if no additional revenue streams
- Reflects planning for new facilities with park planning consultant in 2024 and 2025
- Reflects no budgeted capital investment in existing facilities with possibility of future new facilities

		Project Cost	2024	2025	2026	2027	2028	2029
Revenues	Cash Carryforwad		\$ 253,638	\$ 546,403	\$ 202,334	\$ (1,527,682)	\$	\$
	Special Sales Tax		\$ 353,625	\$ 337,883	\$ 310,000	\$ 310,000	\$	\$
	Reimbursement - JoCo CARS			\$ 453,000				
Transfers	General Fund		\$ 200,000	\$ 350,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	Expensed to Special Highway Fund		\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 50,000	\$ 50,000
	Stormwater Utility Fund		\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000	\$ 100,000
	Debt Service		\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)
	CIP Annual Budgeted Resources		\$ 707,264	\$ 1,662,286	\$ 687,334	\$ (942,682)	\$ (1,535,533)	\$ (2,676,058)
CIP Projects								
W. 47th & Rainbow intersection replacement	Total Westwood Cost	\$ 169,709			\$ -			
Mission Road, 53rd Street to 47th Street	Total Westwood Cost	\$ 430,487	\$ 70,861	\$ 953,663				
W. 50th Street, Rainbow Boulevard to Mission Road	Total Westwood Cost	\$ 776,347		\$ 116,808	\$ 887,059			
W 47th Ter - Belinder Ave to Mission Rd. - Rainbow Blvd.	Total Westwood Cost	\$ 645,497				\$ 127,430	\$ 980,113	
W. 48th Terrace, Mission Road to Belinder	Total Westwood Cost	\$ 645,497				\$ 19,368	\$ 137,975	
W. 49th Street, Belinder Avenue west to Deadend						\$ 20,633	\$ 99,270	
W. 48th Street, Booth Street to Rainbow Boulevard							XXX	XXX
W. 48th Terrace, Belinder Avenue to Rainbow Blvd.							XXX	XXX
Belinder Court, W. 48th Terrace north to Deadend							XXX	XXX
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac); W. 50th Terrace and 51st St. Mission to Belinder	Total Westwood Cost				\$ 98,518	\$ 979,226		
Rainbow Blvd.						\$ 335,049	\$ 446,732	
W. 51st Terrace Mission to Rainbow Blvd. + 51st St Connecting to Rainbow Blvd.	Total Westwood Cost			\$ 99,480	\$ 640,365			
	Streets - Sub Total		\$ 70,861	\$ 1,169,951	\$ 1,625,942	\$ 1,146,657	\$ 1,217,358	\$ -
Street Lights								
W. 48th Terrace, Mission Road to Belinder							\$ 57,258	\$ 57,258
49th St. west of Belinder							\$ 108,715	\$ 108,715
Belinder Ct. and Booth off 47th St.	\$ 73,000.00							
Mission Road, 53rd Street to 47th Street	\$ 186,880.00							
W. 50th Street, Rainbow Boulevard to Mission Road	\$ 115,500.00							
W 47th Ter - Mission Rd. to Rainbow Blvd.	\$ 55,000.00							
W. 51st Terrace Mission to Rainbow Blvd.								
W. 51st St. Mission to Belinder							\$ 116,194	
Street Lights, Pole Repair and Replacement	\$5,000/year	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
	Streetlights - Sub Total		\$ 5,000	\$ 5,000	\$ 562,074	\$ 121,194	\$ 398,167	\$ 398,167
Stone Wall Repair								
4800 Rainbow Blvd Colonial Building Replacement								
Miscellaneous Repair and Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Stone Wall Repair - Subtotal		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Studies								
Pavement Management Study	\$ 13,581				\$ 17,000			
Park Planning Consultant	\$ 75,000	\$ 75,000	\$ 275,000					
Facilities Feasibility Study	\$ 75,000							
	Studies - Subtotal		\$ 75,000	\$ 275,000	\$ 17,000	\$ -	\$ -	\$ -
Facilities								
Public Works - Roof Coating, Snow Guards, Replace South Side Building Panels	\$ 50,188							
Public Works - Back Lot Replacement/Enlargement	\$ 75,000							
City Hall - Parking Lot Repair	\$ 25,000							
Public Works & City Hall - Reinvestment	\$ 2,275,000							
	Facilities Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CIP Annual Budgeted Expenditures		\$ 160,861	\$ 1,459,951	\$ 2,215,016	\$ 1,277,851	\$ 1,625,525	\$ 408,167

Item B, Section III, Item

Stormwater Utility Fund

- The Equipment Reserve Fund Transfer in FY2024 helps to cover the new leaf vacuum
- Future budget years reflect a larger transfer to CIP to help offset the costs of new curb, gutter, and sidewalks planned over the next ten years
- There is a future FY2028 increase in the transfer to CIP to help cover the cost of implementing the Rainbow Blvd. improvements as recommended by the 2023 PSP study

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 189,217	\$ 234,878	\$ 305,362	\$ 375,846	\$ 446,330	\$ 316,814
Revenues							
	Stormwater Utility Fee	\$ 240,177	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
	Johnson County Stormwater BMP Reimbursement						
Transfers							
	CIP	\$ (25,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (300,000)	\$ (100,000)
	Equipment Reserve Fund	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)	\$ (43,516)
	Budgeted Resources	\$ 260,878	\$ 331,362	\$ 401,846	\$ 472,330	\$ 342,814	\$ 413,298
Expenditures							
	Stormwater Repairs and Maintenance	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	Leaf Pickup Program Expenses	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Expenditures Total	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Fund Balance		\$ 234,878	\$ 305,362	\$ 375,846	\$ 446,330	\$ 316,814	\$ 387,298

Special Highway Fund

- Staff recommends budgeting \$50,000 (up from \$40,000 in previous years) of CIP expenditures from this Fund for this and the next five (5) years to help offset the increasing cost of pavement management projects
- Budget includes 2025 and 2027 funding to help offset the cost of implementing the improvements to Rainbow Blvd. recommended by the 2023 PSP study

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 166,122	\$ 165,342	\$ 115,162	\$ 114,982	\$ 14,802	\$ 14,622
Revenues							
	State Highway Maintenance	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820
	Special Highway	\$ 44,400	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
	Budgeted Resources	\$ 225,342	\$ 225,162	\$ 174,982	\$ 174,802	\$ 74,622	\$ 74,442
Expenditures							
	Street Repairs and Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Rainbow Blvd.	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ -	\$ -
	Expenditures Total	\$ 10,000	\$ 60,000	\$ 10,000	\$ 110,000	\$ 10,000	\$ 10,000
Fund Balance		\$ 215,342	\$ 165,162	\$ 164,982	\$ 64,802	\$ 64,622	\$ 64,442
	Capital Projects	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Ending Fund Balance		\$ 165,342	\$ 115,162	\$ 114,982	\$ 14,802	\$ 14,622	\$ 14,442

Major Asset Purchases

Equipment Reserve Plan Highlights

2025



2026



2027



2028



2029



Equipment Reserve Fund

Unbudgeted on State Forms, multi-year capital fund

- Funds Equipment Replacement Plan
- Staff recommends decreasing transfers from General Fund in future years as fund has built a healthy reserve balance and funds not transferred to the ERF can instead be transferred to the CIP

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 460,754	\$ 471,638	\$ 458,388	\$ 490,000		
Sale of Assets		\$ 20,000					
Grants		\$ 3,385					
Transfers							
	General Fund - Public Works	\$ 200,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	General Fund - Public Safety	\$ 70,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	General Fund - Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	General Fund - General Overhead	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Stormwater Utility Fund	\$ 100,000					
Resources		\$ 909,139	\$ 546,638	\$ 533,388	\$ 571,888	\$ 476,188	\$ 571,888
Department / Project Description							
	Inflation Calculator		0%	5%	10%	15%	20%
	25%						
Public Works							
	Replace 2004 Ford F-550 & Equipment	\$ 83,000.00					
	Replace 2004 Street Sweeper	\$ 240,000.00					
	Purchase Leaf Vacuum	\$ 271,223.00	\$ 288,233				
	Pull-behind Water Wagon	\$16,600	\$ 11,232				
	Replace 2012 Ford F-350	\$ 58,000.00	\$ 60,819				
	Replace 2012 Ford F-550 & Equipment	\$ 102,000.00			\$ 112,200		
	Replace 2015 Explorer	\$ 37,000.00					
	Airless Paint Sprayer	\$ 5,000.00					
	Replace 1996 Wood Chipper						
	Replace 1996 Super Duty Bucket Truck						
	Replace 1996 Tandem Axel Trailer						
	Replace Box Trailer						
	Replace 2012 Skid Steer						
	Purchase Bobcat Tool Kat, John Deere Gator, Polaris						
	PW Sub Total	\$ 360,284	\$ -	\$ -	\$ 112,200	\$ -	\$ -
Public Safety							
	Replace 2017 Explorer #1 (Vehicle No. 917)	\$ 37,000.00					
	Vehicle Equipment	\$ 14,500.00					
	Replace 2017 Explorer #1 (Vehicle No. 917)	\$ 50,000.00	\$ 56,894				
	Vehicle Equipment	\$ 15,000.00	\$ 1,800				
	Replace 2017 Explorer #2 (Vehicle No. 117)	\$ 50,000.00		\$ 52,500			
	Vehicle Equipment	\$ 15,000.00		\$ 15,750			
	Replace 2021 Explorer #3 (Vehicle No. 121)	\$ 50,000.00				\$ 60,000	\$ 62,500
	Vehicle Equipment	\$ 15,000.00				\$ 15,000	\$ 15,000
	Replace 2022 Explorer #4 (Vehicle No. 222)	\$ 50,000.00					
	Vehicle Equipment	\$ 15,000.00					
	In-car computer replacements (4)	\$ 15,000.00		\$ 16,500			
	Safety Vests	\$ 10,000.00	\$ 1,750				\$ 15,000
	Tasers and Gear (10)	\$ 20,000.00	\$ 20,000				
	Vehicle/Body Camera System	\$ 32,500.00	\$ 16,774				
	PS Sub Total	\$ 77,217	\$ 88,250	\$ 16,500	\$ -	\$ 75,000	\$ 92,500
City Hall Improvements and Systems / IT							
	Website Upgrade						
	Conference Room Table / Chairs						
	Community Room & Furniture						
	Radios per Federal Mandate						
	CH/IT Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 437,501	\$ 88,250	\$ 16,500	\$ 112,200	\$ 75,000	\$ 92,500

Item B, Section III, Item

Woodside TIF/CID Fund

- Staff is working with Woodside developer Blair Tanner to leverage additional CID2 revenues to fund improvements to 47th Place and possibly Rainbow Blvd., depending on how much is available at the time those two projects are designed and bid
- If future TIF districts and projects are created in Westwood, we will likely use this fund and create new account codes to track those revenues and expenditures

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 602,665	\$ 707,419	\$ 815,316	\$ 926,450	\$ 1,040,918	\$ 1,158,820
Revenues							
	Woodside Village Ad Valorem Tax	\$ 488,381	\$ 503,032	\$ 518,123	\$ 533,667	\$ 549,677	\$ 566,167
	Woodside Village CID 1	\$ 257,908	\$ 265,645	\$ 273,614	\$ 281,823	\$ 290,277	\$ 298,986
	Woodside Village CID 2	\$ 104,754	\$ 107,897	\$ 111,134	\$ 114,468	\$ 117,902	\$ 121,439
	Budgeted Resources	\$ 1,453,708	\$ 1,583,993	\$ 1,718,188	\$ 1,856,408	\$ 1,998,774	\$ 2,145,412
Expenditures							
	UMB TIF Payment	\$ 488,381	\$ 503,032	\$ 518,123	\$ 533,667	\$ 549,677	\$ 566,167
	UMB CID Payment	\$ 257,908	\$ 265,645	\$ 273,614	\$ 281,823	\$ 290,277	\$ 298,986
	Expenditures Total	\$ 746,289	\$ 768,677	\$ 791,738	\$ 815,490	\$ 839,955	\$ 865,153
Fund Balance		\$ 707,419	\$ 815,316	\$ 926,450	\$ 1,040,918	\$ 1,158,820	\$ 1,280,258

Debt Service Fund

- This Fund dips negative in 2026 with the principle payoff of the 5050 Rainbow Blvd. property; however, if the debt remains in FY 2026, City staff will recommend to payoff the principle with a General Fund transfer
- The annual transfer from the General Fund increases each year to create one mill of ad valorem tax

		2024	2025	2026	2027	2028	2029
	Cash Carryforward	\$ 143,374	\$ 168,433	\$ 201,986	\$ (28,352)	\$ 27,637	\$ 85,546
Revenues							
	Ad Valorem Tax	\$ 19,551	\$ 23,487	\$ 24,192	\$ 24,918	\$ 25,665	\$ 26,435
Transfers							
	General Fund	\$ 18,830	\$ 23,487	\$ 24,192	\$ 24,918	\$ 25,665	\$ 26,435
	CIP Special Sales Tax	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
	Stormwater Utility Fund	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516
	Budgeted Resources	\$ 400,271	\$ 433,924	\$ 468,886	\$ 240,000	\$ 297,483	\$ 356,932
Expenditures							
	5050 Rainbow Blvd. Lease Purchase Agreement	\$ 19,250	\$ 19,250	\$ 284,625	\$ -	\$ -	\$ -
	Street and Stormwater GO Bonds (2020A)	\$ 212,588	\$ 212,688	\$ 212,613	\$ 212,363	\$ 211,938	\$ 213,374
	Expenditures Total	\$ 231,838	\$ 231,938	\$ 497,238	\$ 212,363	\$ 211,938	\$ 213,374
Fund Balance		\$ 168,433	\$ 201,986	\$ (28,352)	\$ 27,637	\$ 85,546	\$ 143,558

City of Westwood, Kansas
 BUDGET - Prior Yrs Act, Current Act,
 Next Yr Budget (Operating Report)
 As of June 30, 2024

As of Date:
 Fund:

Item B, Section III, Item

General Fund - Revenues

- Building permit fees are budgeted more conservatively
- Intergovernmental fees will increase due to renegotiating Police Services contracts with Mission Woods and Westwood Hills

	6/30/2024					
	General Fund					
	Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
Taxes						
4010 - Ad Valorem Tax	654,633.80	781,002.38	783,692.86	793,692.86	770,405.00	833,377.64
4020 - City Sales & Use Tax	678,565.00	707,250.32	364,072.65	713,597.24	695,250.00	720,733.00
4040 - County Sales & Use Tax	361,290.35	384,499.35	190,486.60	372,224.30	361,500.00	375,946.00
4050 - Liquor Grs Rec Tax	89,504.82	85,134.67	33,096.27	79,000.00	79,000.00	80,000.00
4060 - Motor Vehicle Tax	23,870.38	56,684.81	30,687.27	60,075.49	58,457.00	62,177.00
4070 - Special Assessments	138,007.18	143,129.04	142,305.41	142,305.41	146,242.00	148,725.10
Total Taxes	1,945,871.53	2,157,700.57	1,531,300.14	2,592,494.50	2,110,854.00	2,220,958.74
Fees and Licenses						
4110 - Woodside Rent	240,000.00	240,000.00	120,000.00	240,000.00	240,000.00	240,000.00
4120 - Utility Franchise Fees	200,917.15	209,105.13	74,198.84	174,745.29	200,000.00	172,124.00
4130 - Community Room Fees	3,526.25	3,466.25	2,450.00	5,000.00	5,000.00	5,000.00
4140 - Animal Tag Fee	120.00	75.00	65.00	100.00	200.00	0.00
4150 - Pool Fees	9,926.00	16,599.50	16,110.00	17,000.00	17,000.00	17,000.00
4160 - Occupational License	19,372.85	8,021.25	7,365.18	10,000.00	10,000.00	10,000.00
Total Fees and Licenses	473,862.25	477,267.13	220,189.02	457,579.19	472,200.00	444,124.00
Building Permits						
4210 - Building Permit Fee - WW	69,495.87	62,184.19	24,422.25	75,000.00	150,000.00	75,000.00
4220 - Building Permit Fee - WWH	912.00	2,520.50	1,741.45	5,000.00	5,000.00	5,000.00
4230 - Building Permit Fee - MW	3,470.50	1,759.50	1,901.50	30,000.00	5,000.00	5,000.00
Total Building Permits	73,878.37	66,464.19	28,065.20	108,502.36	160,000.00	85,000.00
Intergovernmental						
4310 - Police Services WWH	162,333.58	163,000.08	81,500.04	163,000.00	163,000.00	187,450.00
4320 - Police Services MW	125,000.04	125,000.03	11,231.03	125,000.00	125,000.00	143,750.00
4330 - Police Services - Crossing Guard	3,936.11	4,236.14	2,536.32	6,500.00	6,500.00	6,700.00
4340 - Police Services - Other Revenue	1,699.95	0.00	55,756.47	12,000.00	0.00	12,000.00
4350 - City Hall Use - WWH	1,749.80	2,100.00	1,050.00	2,100.00	2,100.00	2,100.00
4355 - City Hall Use - MW	1,400.00	2,100.00	1,050.00	2,100.00	2,100.00	2,100.00
4360 - Public Work Services - MW WH	14,261.35	6,773.45	6,340.49	10,000.00	20,000.00	12,000.00
4365 - Codes Services - MW WH	1,010.00	471.00	55.08	1,000.00	1,000.00	1,000.00
4370 - City Clerk Services - MW	5,400.00	5,400.00	2,700.00	5,400.00	5,400.00	5,400.00
Total Intergovernmental	316,790.83	309,080.70	162,219.43	325,657.68	325,100.00	372,500.00
Fines						
4510 - Municipal Court Fines	66,801.25	97,086.33	55,001.00	100,000.00	80,000.00	100,000.00
Total Fines	66,801.25	97,086.33	55,001.00	95,219.58	80,000.00	100,000.00
Grants and Donations						
4640 - Federal Grants	125,215.81	0.00	0.00	0.00	0.00	0.00
Total Grants and Donations	125,215.81	0.00	0.00	0.00	0.00	0.00
Miscellaneous						
4710 - Interest Earnings	3,654.12	44,534.16	27,241.95	50,000.00	50,000.00	50,000.00
4720 - Other Income	6,481.19	76,548.63	5,475.77	6,000.00	5,000.00	5,000.00
4730 - Sale of Extra Trash Stickers	195.00	142.50	48.75	250.00	250.00	250.00
Total Miscellaneous	10,330.31	121,225.29	32,766.47	60,542.42	55,250.00	55,250.00
TOTAL	3,012,750.35	3,228,824.21	2,029,541.26	3,639,995.73	3,203,404.00	3,277,832.74

General Fund – General Overhead

- Recommending increase to 401a match for employees and the creation of a wellness program and funding of \$5,000
- Budget reflects addition of hosted IT support services
- An increase in the transfer to CIP is recommended

	Year Ending	Year Ending	Year To Date	Year Ending	Current Year Budget	
	12/31/2022	12/31/2023	6/30/2024	12/31/2024	12/31/2024	2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
Salary & Benefits						
5040 - Payroll Taxes	1,566.94	1,790.35	895.20	2,000.00	2,000.00	2,000.00
5055 - 401a Match	8,550.00	10,209.00	9,847.50	16,000.00	16,000.00	25,000.00
5056 - AFLAC Expense	2,382.33	12,098.14	(757.15)	0.00	4,540.68	0.00
5060 - Salaries - No Retirement	23,400.00	23,400.00	11,700.00	23,400.00	23,400.00	23,400.00
Total Salary & Benefits	35,899.27	47,497.49	21,685.55	41,400.00	45,940.68	50,400.00
Employee Expenses						
5100 - Mayor's Discretionary Fund	0.00	543.16	0.00	0.00	0.00	0.00
5105 - Staff Activities	1,875.59	355.54	1,205.14	2,000.00	2,000.00	7,000.00
5110 - Training Programs	2,633.41	0.00	350.00	3,000.00	3,000.00	3,000.00
5120 - Travel Allowance	0.00	0.00	185.52	1,000.00	1,000.00	1,000.00
5130 - Dues & Subscriptions	1,372.00	3,308.67	2,054.87	3,000.00	3,000.00	3,000.00
Total Employee Expenses	5,881.00	4,207.37	3,795.53	9,000.00	9,000.00	14,000.00
Professional Fees						
5210 - Prosecutor & Judge Services	0.00	175.00	(175.00)	(175.00)	0.00	0.00
5240 - Municipal Court Costs	5,487.50	579.00	0.00	0.00	0.00	0.00
5250 - Legal Services	35,534.50	76,488.00	40,398.00	75,000.00	50,000.00	60,000.00
5260 - Audit Expenses	0.00	0.00	0.00	7,250.00	7,250.00	7,250.00
5270 - Payroll Services	4,371.47	5,172.01	3,408.35	5,500.00	5,000.00	5,500.00
5280 - Insurance & Bonds	114,803.60	144,656.50	131,463.00	140,000.00	140,000.00	140,000.00
5295 - Professional Services - Other	10,205.00	42,312.75	5,162.51	40,000.00	40,000.00	40,000.00
5296 - Treasurer's Services	16,293.84	18,609.74	8,698.28	18,000.00	18,000.00	18,000.00
Total Professional Fees	186,695.91	287,993.00	188,955.14	285,575.00	260,250.00	270,750.00
General Operating Expenses						
5310 - Office Supplies	5,392.48	11,302.75	3,842.51	7,000.00	6,000.00	7,000.00
5340 - Computer Expense	6,684.84	25,459.37	37,261.18	40,000.00	15,000.00	30,000.00
5345 - Postage	1,384.95	1,332.94	68.00	2,000.00	2,000.00	2,000.00
5350 - Printing	306.34	474.48	210.00	500.00	500.00	500.00
5355 - City Newsletter Expense	3,447.28	4,628.22	1,238.04	5,000.00	5,000.00	5,000.00
5360 - Legal Publications	976.39	514.49	21.42	500.00	500.00	500.00
5370 - Operating Supplies - Other	138.05	697.17	21.40	1,000.00	1,000.00	1,000.00
5395 - Miscellaneous Expense	(161.88)	0.00	0.00	0.00	0.00	0.00
Total General Operating Expenses	18,168.45	44,409.42	42,662.55	56,000.00	30,000.00	46,000.00
Utilities						
5410 - Building Utilities	32,443.64	39,535.11	3,501.98	45,000.00	45,000.00	45,000.00
5415 - Telephone & Data Connections	4,304.88	3,950.04	2,161.38	4,500.00	4,500.00	4,500.00
5420 - Street Light Utilities	14,157.56	14,394.01	5,860.97	20,000.00	20,000.00	20,000.00
5430 - Traffic Signal Utilities	32,233.60	34,786.06	7,946.89	40,000.00	40,000.00	40,000.00
5440 - Buildings & Grounds Maintenance	3,715.05	12,719.26	4,800.15	13,000.00	13,000.00	13,000.00
5450 - Resident Trash Service	138,567.60	141,202.80	71,809.20	144,795.60	144,795.60	147,252.60
5480 - Building Operations & Cleaning	14,784.09	20,227.93	7,633.65	20,000.00	20,000.00	20,000.00
Total Utilities	240,206.42	266,815.21	103,714.22	287,295.60	287,295.60	289,752.60
Park and Events						
5710 - Business Community Affairs	1,673.22	589.70	62.94	1,000.00	6,750.00	5,000.00
5720 - Outside Agencies	7,522.89	12,274.50	5,419.00	8,000.00	8,000.00	9,500.00
Total Park and Events	9,196.11	12,864.20	5,481.94	9,000.00	14,750.00	14,500.00
Miscellaneous						
5810 - Contingency	14,951.75	0.00	0.00	0.00	0.00	0.00
5832 - WV TIF 40% Sales Tax	0.00	0.00	50,346.24	50,346.24	30,000.00	50,000.00
Total Miscellaneous	14,951.75	0.00	50,346.24	50,346.24	30,000.00	50,000.00
Interfund Transfers						
5910 - CIP - Transfer	100,000.00	100,000.00	0.00	200,000.00	200,000.00	350,000.00
5920 - Equipment Reserve Transfer	10,000.00	70,000.00	50,000.00	50,000.00	50,000.00	10,000.00
5960 - Debt Service Transfer	15,000.00	18,830.00	0.00	19,551.00	18,830.00	23,487.00
Total Interfund Transfers	125,000.00	188,830.00	50,000.00	269,551.00	268,830.00	383,487.00
Intergovernmental						
6010 - Building Permit Reimbursement - WWH	0.00	6,111.00	0.00	10,000.00	10,000.00	10,000.00
6020 - Building Permit Reimbursement - MW	0.00	13,039.50	0.00	30,000.00	10,000.00	10,000.00
Total Intergovernmental	0.00	19,150.50	0.00	40,000.00	20,000.00	20,000.00
TOTAL	635,998.91	871,767.19	466,641.17	1,048,167.84	966,066.28	1,138,889.60

General Fund – Administration

- Exploring hiring a seasonal employee to assist with front desk and to take on administrative tasks for all departments
- Training and travel are increasing due to cross-training between Court Clerk and City Clerk

	Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
Salary & Benefits						
5010 - Salaries - KPERS	226,366.54	326,164.42	158,938.93	330,873.36	342,000.00	336,676.04
5015 - Overtime - KPERS	2,744.93	5,373.90	2,649.45	5,163.11	5,000.00	5,000.00
5030 - KPERS Contributions	21,972.35	30,266.16	17,139.75	34,735.38	35,000.00	35,000.00
5040 - Payroll Taxes	17,059.65	22,840.93	12,694.26	27,826.50	30,100.00	30,300.00
5041 - State Unemployment Taxes	3,710.33	2,454.23	1,890.21	3,000.00	3,500.00	3,500.00
5045 - Health Insurance	44,611.32	53,188.45	21,215.93	60,000.00	60,000.00	68,442.05
5050 - Car Allowance	0.00	4,500.00	2,700.00	5,400.00	4,500.00	5,400.00
5060 - Salaries - No Retirement	0.00	0.00	0.00	0.00	0.00	24,750.00
Total Salary & Benefits	316,465.12	444,788.09	217,228.53	466,998.35	480,100.00	509,068.09
Employee Expenses						
5100 - Mayor's Discretionary Fund	101.64	250.00	0.00	1,000.00	1,000.00	1,000.00
5105 - Staff Activities	1,275.64	1,030.87	720.16	1,500.00	1,500.00	1,500.00
5110 - Training Programs	1,574.08	2,150.48	4,046.98	6,000.00	5,000.00	6,000.00
5120 - Travel Allowance	896.25	2,363.89	2,125.78	6,000.00	2,000.00	10,000.00
5130 - Dues & Subscriptions	1,697.00	1,118.00	1,118.88	2,500.00	5,000.00	2,500.00
Total Employee Expenses	5,544.61	6,913.24	8,011.80	17,000.00	14,500.00	21,000.00
Professional Fees						
5210 - Prosecutor & Judge Services	0.00	22,225.00	11,550.00	25,000.00	23,000.00	25,000.00
5240 - Municipal Court Costs	0.00	19,573.28	9,436.66	20,000.00	20,000.00	20,000.00
5280 - Insurance & Bonds	350.00	0.00	0.00	0.00	0.00	0.00
5295 - Professional Services - Other	0.00	4,273.56	0.00	5,000.00	5,000.00	5,000.00
Total Professional Fees	350.00	46,071.84	20,986.66	50,000.00	48,000.00	50,000.00
General Operating Expenses						
5310 - Office Supplies	862.16	156.06	178.87	1,500.00	1,500.00	1,500.00
5350 - Printing	127.00	0.00	82.35	500.00	500.00	500.00
5370 - Operating Supplies - Other	592.90	197.47	412.74	500.00	500.00	500.00
5395 - Miscellaneous Expense	15.83	430.00	0.00	0.00	0.00	0.00
Total General Operating Expenses	1,597.89	783.53	673.96	2,500.00	2,500.00	2,500.00
Park and Events						
5720 - Outside Agencies	501.85	0.00	0.00	0.00	0.00	0.00
Total Park and Events	501.85	0.00	0.00	0.00	0.00	0.00
Interfund Transfers						
5920 - Equipment Reserve Transfer	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total Interfund Transfers	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00

TOTAL 329,459.47 503,556.70 251,900.95 541,498.35 550,100.00 587,568.09

General Fund – Public Works

- Seasonal employee being added to assist with landscaping and grounds maintenance
- Employee expenses increasing slightly for increase in dues and drug testing costs

	Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
Salary & Benefits						
5010 - Salaries - KPERS	295,806.99	310,152.73	156,241.42	314,602.08	315,000.00	331,819.55
5015 - Overtime - KPERS	8,351.92	4,785.88	2,866.60	10,407.58	15,000.00	15,000.00
5030 - KPERS Contributions	27,764.84	29,700.42	16,324.54	31,406.51	30,000.00	35,000.00
5040 - Payroll Taxes	22,591.13	23,044.06	11,769.50	28,000.00	30,000.00	30,000.00
5045 - Health Insurance	48,027.08	39,027.62	15,749.23	36,863.98	42,000.00	56,203.46
5060 - Salaries - No Retirement	0.00	0.00	0.00	20,700.00	0.00	22,770.00
Total Salary & Benefits	402,541.96	406,710.71	202,951.29	441,980.15	432,000.00	490,793.01
Employee Expenses						
5105 - Staff Activities	212.97	144.27	0.00	1,000.00	1,000.00	1,000.00
5110 - Training Programs	225.00	665.98	24.00	1,200.00	1,200.00	1,200.00
5120 - Travel Allowance	1,125.56	539.82	777.10	1,200.00	1,200.00	1,200.00
5130 - Dues & Subscriptions	2,045.25	2,286.49	2,165.69	2,165.69	2,000.00	2,200.00
5140 - Uniforms & Cleaning	1,931.73	1,195.25	2,412.30	3,000.00	2,000.00	2,000.00
5150 - DOT Drug Test Administrative	292.80	368.80	347.30	600.00	500.00	600.00
Total Employee Expenses	5,833.31	5,200.61	5,726.39	9,165.69	7,900.00	8,200.00
Professional Fees						
5290 - Engineering/Design Services	0.00	8,275.00	0.00	15,000.00	15,000.00	15,000.00
5295 - Professional Services - Other	3,535.00	2,425.00	0.00	2,000.00	2,000.00	2,000.00
Total Professional Fees	3,535.00	10,700.00	0.00	17,000.00	17,000.00	17,000.00
General Operating Expenses						
5310 - Office Supplies	474.56	442.32	77.94	750.00	750.00	750.00
5320 - Gas & Oil	12,941.37	11,115.66	4,776.35	15,000.00	15,000.00	15,000.00
5330 - Small Tool Expense	4,445.89	3,500.27	121.99	3,000.00	3,000.00	3,000.00
5340 - Computer Expense	2,295.54	598.08	0.00	500.00	500.00	500.00
5350 - Printing	0.00	0.00	0.00	300.00	300.00	300.00
5370 - Operating Supplies - Other	3,181.77	5,888.96	4,352.77	8,000.00	8,000.00	8,000.00
5395 - Miscellaneous Expense	145.45	0.00	0.00	0.00	0.00	0.00
Total General Operating Expenses	23,484.58	21,545.29	9,329.05	27,550.00	27,550.00	27,550.00
Utilities						
5410 - Building Utilities	12,039.68	8,514.13	2,375.69	15,000.00	15,000.00	15,000.00
5415 - Telephone & Data Connections	207.82	2,101.96	545.23	2,580.00	2,580.00	2,580.00
5440 - Buildings & Grounds Maintenance	531.47	393.19	307.65	1,000.00	1,000.00	1,000.00
5445 - City Facility Trash Service	308.22	5,456.33	525.00	1,000.00	1,000.00	1,000.00
Total Utilities	13,087.19	16,465.61	3,753.57	19,580.00	19,580.00	19,580.00
Equipment and Maintenance						
5510 - Repairs & Maint Buildings	4,274.99	8,259.79	6,980.63	8,000.00	5,000.00	5,000.00
5515 - Repairs & Maint Vehicles	9,361.40	7,890.52	3,757.49	10,000.00	10,000.00	10,000.00
5530 - Repairs & Maint Streets	1,800.90	1,501.18	0.00	7,500.00	7,500.00	7,500.00
5535 - Repairs & Maint Other	11,501.65	4,334.26	14,054.75	16,500.00	10,000.00	10,000.00
5550 - Sand & Salt	8,395.05	5,743.74	2,941.92	12,000.00	12,000.00	12,000.00
5570 - Machinery & Equipment Purchase	2,049.00	0.00	2,099.97	2,500.00	2,500.00	2,500.00
5575 - Street Lights	5,537.60	4,026.62	344.40	5,000.00	5,000.00	5,000.00
5576 - Traffic Signals	1,027.09	1,449.84	1,265.64	5,000.00	5,000.00	5,000.00
5577 - Street Signs	1,963.27	5,128.05	556.41	3,500.00	3,500.00	3,500.00
Total Equipment and Maintenance	45,910.95	38,334.00	32,001.21	70,000.00	60,500.00	60,500.00
Interfund Transfers						
5920 - Equipment Reserve Transfer	50,000.00	50,000.00	200,000.00	200,000.00	200,000.00	30,000.00
Total Interfund Transfers	50,000.00	50,000.00	200,000.00	200,000.00	200,000.00	30,000.00
TOTAL	544,392.99	548,956.22	453,761.51	785,275.84	764,530.00	653,623.01

General Fund – Police

- Budget now reflects full staffing levels and stability
- Professional fees increasing due to body/dash camera annual subscription
- Operating expense increase reflects increase in cost for hosted IT support services

Salary & Benefits
 5010 - Salaries - KPERS
 5015 - Overtime - KPERS
 5020 - Salaries - KPF
 5025 - Overtime - KPF
 5026 - Extra Patrol Expense
 5030 - KPERS Contributions
 5035 - KP&F Contributions
 5040 - Payroll Taxes
 5045 - Health Insurance
 5050 - Car Allowance
 5065 - PT Reserve Salary
 Total Salary & Benefits
 Employee Expenses
 5105 - Staff Activities
 5110 - Training Programs
 5120 - Travel Allowance
 5130 - Dues & Subscriptions
 5140 - Uniforms & Cleaning
 Total Employee Expenses
 Professional Fees
 5210 - Prosecutor & Judge Services
 5220 - School Crossing Guard Services
 5225 - Mental Health Co-Responder
 5230 - Animal Control Services
 5240 - Municipal Court Costs
 5295 - Professional Services - Other
 Total Professional Fees
 General Operating Expenses
 5310 - Office Supplies
 5320 - Gas & Oil
 5340 - Computer Expense
 5345 - Postage
 5350 - Printing
 5370 - Operating Supplies - Other
 Total General Operating Expenses
 Utilities
 5415 - Telephone & Data Connections
 Total Utilities
 Equipment and Maintenance
 5515 - Repairs & Maint Vehicles
 5525 - Repairs & Maint Other Equipment
 5570 - Machinery & Equipment Purchase
 Total Equipment and Maintenance
 Park and Events
 5720 - Outside Agencies
 Total Park and Events
 Interfund Transfers
 5920 - Equipment Reserve Transfer
 Total Interfund Transfers

	Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
Salary & Benefits						
5010 - Salaries - KPERS	66,083.10	0.00	0.00	0.00	0.00	0.00
5015 - Overtime - KPERS	1,414.80	0.00	0.00	0.00	0.00	0.00
5020 - Salaries - KPF	542,240.34	613,443.35	308,473.70	610,113.04	600,000.00	615,629.91
5025 - Overtime - KPF	41,566.12	54,876.41	26,383.05	65,000.00	65,000.00	65,000.00
5026 - Extra Patrol Expense	1,061.07	0.00	0.00	0.00	0.00	0.00
5030 - KPERS Contributions	6,417.44	864.01	0.00	0.00	0.00	0.00
5035 - KP&F Contributions	136,299.76	150,374.24	77,670.14	165,000.00	165,000.00	175,000.00
5040 - Payroll Taxes	49,402.47	52,906.90	24,683.38	55,000.00	55,000.00	55,000.00
5045 - Health Insurance	138,276.75	86,295.37	32,816.61	92,000.00	92,000.00	99,545.05
5050 - Car Allowance	5,400.00	4,500.00	2,900.00	5,900.00	4,500.00	6,000.00
5065 - PT Reserve Salary	2,471.00	17,341.75	402.50	18,000.00	18,000.00	18,000.00
Total Salary & Benefits	990,632.85	980,602.03	473,329.38	1,011,013.04	999,500.00	1,034,174.96
Employee Expenses						
5105 - Staff Activities	616.34	1,387.37	63.98	2,000.00	2,000.00	2,000.00
5110 - Training Programs	8,325.86	10,776.34	6,848.33	12,000.00	12,000.00	13,000.00
5120 - Travel Allowance	1,094.53	1,529.84	364.45	4,000.00	4,000.00	4,000.00
5130 - Dues & Subscriptions	2,447.56	1,553.30	1,307.02	2,500.00	2,500.00	2,500.00
5140 - Uniforms & Cleaning	7,652.03	5,562.97	715.47	6,500.00	6,500.00	6,500.00
Total Employee Expenses	20,136.32	20,809.82	9,299.25	27,000.00	27,000.00	28,000.00
Professional Fees						
5210 - Prosecutor & Judge Services	22,050.00	0.00	0.00	0.00	0.00	0.00
5220 - School Crossing Guard Services	7,544.39	9,513.30	5,665.67	12,500.00	12,500.00	13,400.00
5225 - Mental Health Co-Responder	3,878.68	5,869.16	1,491.86	5,967.44	9,500.00	9,500.00
5230 - Animal Control Services	5,320.00	6,500.00	0.00	7,600.00	7,600.00	7,600.00
5240 - Municipal Court Costs	9,655.03	(878.50)	0.00	0.00	0.00	0.00
5295 - Professional Services - Other	871.00	1,071.00	72.70	4,400.00	4,400.00	21,400.00
Total Professional Fees	49,319.10	22,074.96	7,230.23	30,467.44	34,000.00	51,900.00
General Operating Expenses						
5310 - Office Supplies	(9.58)	1,210.43	503.17	2,000.00	2,000.00	2,000.00
5320 - Gas & Oil	14,050.51	12,820.10	5,767.13	17,000.00	21,000.00	21,000.00
5340 - Computer Expense	30,878.48	25,084.49	25,314.99	35,000.00	35,000.00	40,000.00
5345 - Postage	57.18	125.69	0.00	100.00	100.00	100.00
5350 - Printing	1,924.60	989.59	67.40	2,000.00	2,000.00	2,000.00
5370 - Operating Supplies - Other	9,698.02	7,771.14	3,063.16	7,000.00	7,000.00	7,000.00
Total General Operating Expenses	56,599.21	48,001.44	34,715.85	63,100.00	67,100.00	72,100.00
Utilities						
5415 - Telephone & Data Connections	2,858.72	3,021.16	1,557.22	4,500.00	4,500.00	4,500.00
Total Utilities	2,858.72	3,021.16	1,557.22	4,500.00	4,500.00	4,500.00
Equipment and Maintenance						
5515 - Repairs & Maint Vehicles	8,024.74	8,409.53	7,331.84	8,500.00	6,500.00	8,000.00
5525 - Repairs & Maint Other Equipment	2,585.42	2,237.26	440.66	3,000.00	3,000.00	3,000.00
5570 - Machinery & Equipment Purchase	0.00	1,133.12	0.00	1,000.00	1,000.00	1,000.00
Total Equipment and Maintenance	10,610.16	11,779.91	7,772.50	12,500.00	10,500.00	12,000.00
Park and Events						
5720 - Outside Agencies	0.00	1,100.00	1,229.46	1,300.00	1,200.00	1,500.00
Total Park and Events	0.00	1,100.00	1,229.46	1,300.00	1,200.00	1,500.00
Interfund Transfers						
5920 - Equipment Reserve Transfer	30,000.00	30,000.00	70,000.00	70,000.00	70,000.00	30,000.00
Total Interfund Transfers	30,000.00	30,000.00	70,000.00	70,000.00	70,000.00	30,000.00
TOTAL	1,160,156.36	1,117,389.32	605,133.89	1,219,880.48	1,213,800.00	1,234,174.96

General Fund – Parks & Recreation

- Budget largely anticipated to remain flat from FY 2024 – FY 2025
- Other Events is being reduced to pre 2024 levels, this line was increased in 2024 to provide for added expenses associated with the City’s 75th Anniversary celebration

City of Westwood, Kansas
 As of June 30, 2024
 Department: Parks & Rec

	Year Ending 12/31/2022	Year Ending 12/31/2023	Year To Date 6/30/2024	Year Ending 12/31/2024	Current Year Budget 12/31/2024	Next Year 2025
	Actual	Audited Actual	Actual	Forecast	Adopted	Proposed
General Operating Expenses						
5370 - Operating Supplies - Other	2,746.81	2,220.00	904.95	3,000.00	3,000.00	3,000.00
Total General Operating Expenses	2,746.81	2,220.00	904.95	3,000.00	3,000.00	3,000.00
Utilities						
5410 - Building Utilities	4,780.36	4,425.79	2,555.42	10,000.00	10,000.00	10,000.00
5420 - Street Light Utilities	19.53	0.00	0.00	0.00	0.00	0.00
5470 - Tree & Easement Care	2,578.39	8,531.90	1,061.32	10,000.00	10,000.00	10,000.00
5475 - Landscaping Maintenance	9,001.05	10,996.64	2,854.74	10,000.00	10,000.00	10,000.00
Total Utilities	16,379.33	23,954.33	6,471.48	30,000.00	30,000.00	30,000.00
Equipment and Maintenance						
5525 - Repairs & Maint Other Equipment	7,241.90	15,392.98	2,258.28	10,000.00	10,000.00	10,000.00
Total Equipment and Maintenance	7,241.90	15,392.98	2,258.28	10,000.00	10,000.00	10,000.00
Park and Events						
5740 - Oktoberfest	7,023.74	7,653.75	0.00	7,000.00	7,000.00	7,000.00
5750 - Fireworks	4,251.39	5,680.03	1,795.29	5,500.00	5,500.00	5,500.00
5760 - Other Events	2,468.63	2,012.88	12,627.00	15,000.00	15,000.00	2,500.00
5770 - Pool Pass Expenses	2,361.63	918.65	184.05	184.05	750.00	750.00
Total Park and Events	16,105.39	16,265.31	14,606.34	27,684.05	28,250.00	15,750.00
TOTAL	42,473.43	57,832.62	24,241.05	70,684.05	71,250.00	58,750.00

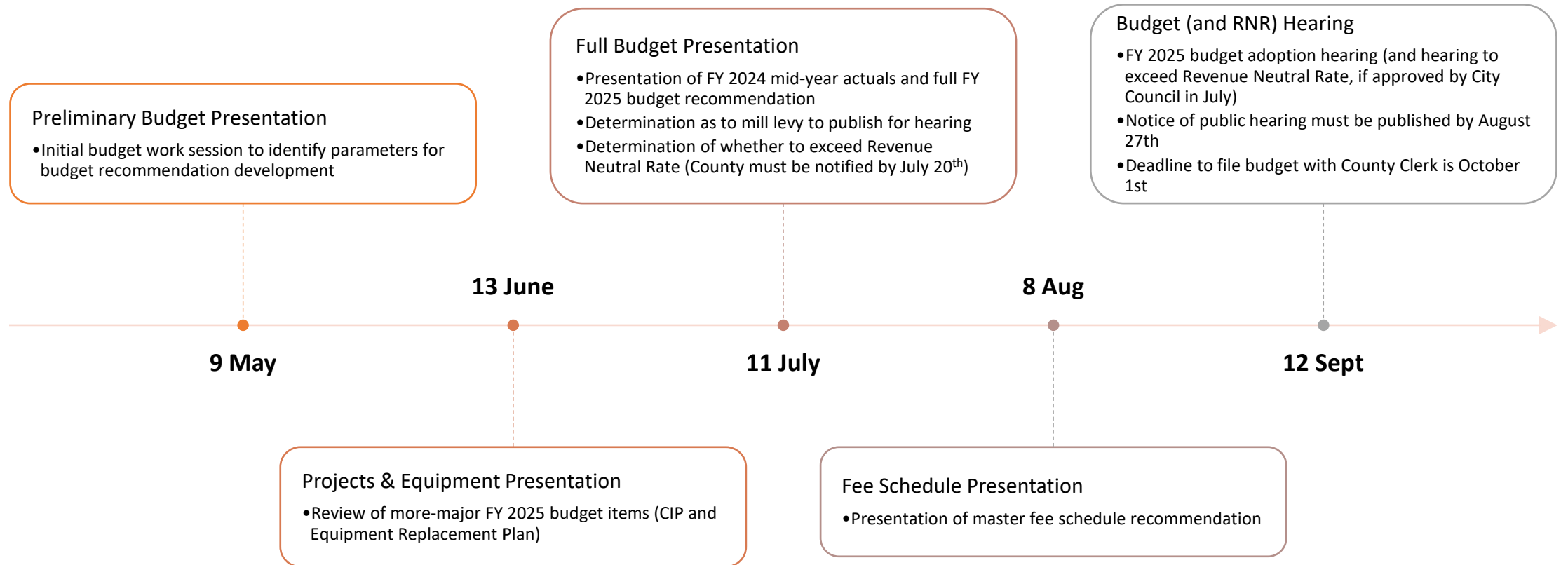
Three-Year Full Fund Projections

- Staff recommends using General Fund reserves to fund the CIP, while maintaining around a 30% fund target
- Increased revenue streams or decreased spending in CIP will be required to balance the budget beginning in FY 2026

		General	CIP	Equipment Reserve	Stormwater	Special Highway	Woodside TIF	Debt Service
2024	Forecasted Beginning Cash	\$ 1,505,391	\$ 306,230	\$ 460,754	\$ 189,217	\$ 169,094	\$ 602,000	
	Estimated Revenues	\$ 3,639,996	\$ 353,625	\$ 23,385	\$ 240,177	\$ 59,220	\$ 851,043	\$ 19,551
	Estimated Expenditures	\$ (3,121,222)	\$ (160,861)	\$ (437,501)	\$ (26,000)	\$ (10,000)	\$ (746,289)	\$ (231,838)
		\$ (18,830)						\$ 18,830
		\$ (325,000)		\$ 325,000				
	Transfers		\$ 50,000	\$ 100,000	\$ (100,000)		\$ (50,000)	
			\$ (175,000)					\$ 175,000
		\$ (200,000)	\$ 200,000					
			\$ 25,000			\$ (25,000)		
						\$ (43,516)		\$ 43,516
	Fund Balance	\$ 1,480,334	\$ 598,994	\$ 471,638	\$ 234,878	\$ 168,314	\$ 707,418	\$ 169,615
	Fund Reserve Target	41%	\$ 48,258.30		\$ 3,900.00	N/A	N/A	N/A
2025	Forecasted Beginning Cash	\$ 1,480,334	\$ 598,994	\$ 471,638	\$ 234,878	\$ 168,314	\$ 707,418	\$ 169,615
	Estimated Revenues	\$ 3,277,833	\$ 337,883	\$ -	\$ 240,000	\$ 59,820	\$ 876,574	\$ 23,487
	Estimated Expenditures	\$ (3,224,519)	\$ (1,459,951)	\$ (88,250)	\$ (26,000)	\$ (60,000)	\$ (768,677)	\$ (231,938)
		\$ (23,487)						\$ 23,487
		\$ (75,000)		\$ 75,000				
	Transfers		\$ 50,000				\$ (50,000)	
			\$ (175,000)					\$ 175,000
		\$ (350,000)	\$ 350,000					
			\$ 100,000			\$ (100,000)		
						\$ (43,516)		\$ 43,516
	Fund Balance	\$ 1,085,161	\$ (198,074)	\$ 458,388	\$ 305,362	\$ 118,134	\$ 815,315	\$ 203,167
	Fund Reserve Target	33%	\$ 437,985.43		\$ 3,900.00	N/A	N/A	N/A
2026	Forecasted Beginning Cash	\$ 1,085,161	\$ (198,074)	\$ 458,388	\$ 305,362	\$ 118,134	\$ 815,315	\$ 203,167
	Estimated Revenues	\$ 3,343,389	\$ 310,000	\$ -	\$ 240,000	\$ 59,820	\$ 902,872	\$ 24,192
	Estimated Expenditures	\$ (3,272,886)	\$ (2,215,016)	\$ (16,500)	\$ (26,000)	\$ (10,000)	\$ (791,738)	\$ (497,238)
		\$ (24,192)						\$ 24,192
		\$ (75,000)		\$ 75,000				
	Transfers		\$ 50,000				\$ (50,000)	
			\$ (175,000)					\$ 175,000
		\$ (200,000)	\$ 200,000					
			\$ 100,000			\$ (100,000)		
						\$ (43,516)		\$ 43,516
	Fund Balance	\$ 856,472	\$ (1,928,090)	\$ 516,888	\$ 375,846	\$ 117,954	\$ 926,449	\$ (27,170)
	Fund Reserve Target	26%	\$ 664,504.84		\$ 3,900.00	N/A	N/A	N/A
2027	Forecasted Beginning Cash	\$ 856,472	\$ (1,928,090)	\$ 516,888	\$ 375,846	\$ 117,954	\$ 926,449	\$ (27,170)
	Estimated Revenues	\$ 3,410,257	\$ 310,000	\$ -	\$ 240,000	\$ 59,820	\$ 929,958	\$ (27,270)
	Estimated Expenditures	\$ (3,321,980)	\$ (1,277,851)	\$ (112,200)	\$ (26,000)	\$ (110,000)	\$ (815,490)	\$ (212,363)
		\$ (24,918)						\$ 24,918
		\$ (75,000)		\$ 75,000				
	Transfers		\$ 50,000				\$ (50,000)	
			\$ (175,000)					\$ 175,000
		\$ (200,000)	\$ 200,000					
			\$ 100,000			\$ (100,000)		
						\$ (43,516)		\$ 43,516
	Fund Balance	\$ 644,832	\$ (2,720,941)	\$ 479,688	\$ 446,330	\$ 17,774	\$ 1,040,917	\$ (23,370)
	Fund Reserve Target	19%	\$ 383,355.30		\$ 3,900.00	N/A	N/A	N/A

Item B, Section III, Item

Budget Calendar



**City of Westwood, Kansas
City Council Meeting
August 8, 2024 – 7:00 p.m.**

Council Present: David E. Waters, Mayor
Andrew Buckman, Councilmember
Jeff Harris, Council President
Jason Hannaman, Councilmember
Laura Steele, Councilmember
Holly Wimer, Councilmember

Council Absent: None

Staff Present: Leslie Herring, City Administrator
Curtis Mansell, Police Chief
Seth Jurcyk, City Attorney
Abby Schneweis, City Clerk
Kevin Wempe, City Bond Counsel

Call to Order

Mayor Waters called the meeting to order at 7:00 p.m. on August 8, 2024. Ms. Schneweis called the roll. A quorum was present. The evening's meeting was held in a hybrid manner, with attendees joining both in person and via Zoom.

Approval of Agenda

Motion by Councilmember Harris to approve the August 8, 2024 City Council meeting agenda as submitted. Second by Councilmember Buckman. Motion carried by a 5-0 voice vote.

Public Comment

Chris Burns, 2513 W 49th Terrace, said he appreciates the work that the Shawnee Mission School District has done on for its fence variance request that will be considered in agenda item X.D., and he supports the variance request.

Presentations and Proclamations

A. Award Westwood Foundation Scholarship to Rocco Marrello

Justin Bridges, Chair of the Westwood Foundation, presented Mr. Rocco Marrello with the Westwood Foundation Merit Scholarship. Mr. Marrello is a graduate of Bishop Miege, and will attend Rockhurst University in the fall.

B. Johnson County Homeless Services Center (Mike Kelly, County Commission Chair; Stephanie Boyer, reStart)

Johnson County Chairman Mike Kelly and reStart Chief Executive Officer provided a presentation on a proposed homeless services Center in Lenexa. The project team is seeking funding from all Johnson County cities on a per capita basis in addition to the funding provided by Johnson County. No action was taken by the Governing Body.

C. Update from Consolidated Fire District No. 2 (Steve Chick, Fire Chief CFD2)

Steve Chick, Consolidated Fire District No. 2 Fire Chief, provided an overview of CFD2's operations over the past quarter.

D. Update from Climate Action KC (Emily Randel)

Emily Randel provided an update on Climate Action KC's current operations and goals.

E. Receive results of 2024 community survey (Jason Morado, ETC Institute; Kate Bender, PorchLight Insights)

Jason Morado, ETC Institute, and Kate Bender, PorchLight Insights, provided an overview of the presentation included in the agenda packet of the findings from the community survey that was conducted earlier in the year.

Consent Agenda

All items listed below are considered to be routine by the Governing Body and will be enacted in one motion. There will be no separate discussion of these items unless a member of the Governing Body so requests, in which event the item will be removed from the consent agenda and considered separately following approval of the consent agenda.

- A. Consider July 11, 2024, City Council Meeting Minutes
- B. Consider Appropriations Ordinance 765

Motion by Councilmember Hannaman to approve the Consent Agenda as submitted. Second by Councilmember Harris. Ms. Schneweis conducted a roll call vote. Motion carried by a 5-0 vote.

Mayor's Report

Mayor Waters noted school begins next week and encouraged the community to be aware of students walking and biking to school.

Councilmember Reports

Councilmember Harris said he attended the August Planning Commission meeting to hear a presentation by Commissioners on the tree canopy in Westwood.

Staff Reports**Administrative Report**

Ms. Herring provided an overview of the August 2024 Administrative Report included in the agenda packet and offered to answer questions.

Public Works Report

The July and August 2024 Public Works Report was included in the agenda packet, no questions or comments were made about the report.

Public Safety Report

Chief Mansell provided an overview of the July 2024 Public Safety Report included in the agenda packet and offered to answer questions.

Treasurer's Report

The July 2024 Treasurer's Report was included in the agenda packet, no questions or comments were made about the report.

City Attorney's Report

Mr. Jurcyk did not have any items to report.

Old Business

No Old Business items were considered.

New Business

Consider Ordinance No. 1043 issuing Industrial Revenue Bonds to finance improvements at Woodside

In July 2022, Woodside Health Club requested the City issue Industrial Revenue Bonds (IRB) in an amount not to exceed \$9,500,000 (maximum total value of construction materials and equipment which Woodside may purchase as a result of the project). That request was granted by the adoption of Resolution No. 107-2022 and allowed Woodside a sales tax exemption on construction materials and equipment relating to Woodside's then-proposed and now completed improvements to the South Club facilities.

The total initial project budget was between \$10-11M, with actual costs being higher than budgeted. As such, the actual issuance of bonds by way of Ordinance 1043 amends the not to exceed value of \$9.5M to \$11M.

As stated during the July 2022 adoption of the Resolution of Intent (Res. No. 107-2022), approving the use of IRBs for sales tax exemption is a two-step City process: (1) adoption of a resolution of intent (July 2022), and (2) passage of an ordinance issuing the bonds (August 2024).

As construction has already taken place and has now been completed, passing this Ordinance allows for the legal closing of the loop in the use of the sales tax exemption for construction materials and equipment. Although the bond sale will legally and technically occur, this process does not result in Woodside receiving hard dollars for its improvements, again already financed and completed by other means. Issuance of bonds through the adoption of Ordinance 1043 is a necessary step to allow the bonds to close (at the Company's cost) and completion of the IRB process to provide the sales tax exemption.

Blair Tanner of Tanner Consolidated Holdings, Inc. and Woodside committed to one-half of the sales tax savings being used for public benefit. As such, 50% of the sales tax savings will be wired to the City of Westwood upon bond sale closing on August 22, 2024. A final accounting has not yet been provided to the City.

Mr. Wempe provided an overview of the industrial revenue bond process and offered to answer any questions.

Motion by Councilmember Hannaman to approve Ordinance 1043 issuing Industrial Revenue Bonds to finance improvements at Woodside. Second by Councilmember Steele. Ms. Schneweis Performed a roll call vote. Motion passed with a 5-0 vote.

Consider Ordinance No. 1044 adopting the 2024 Edition of the Uniform Public Offense Code for Kansas Cities

The Uniform Public Offense Code is a document developed each year by the League of Kansas Municipalities. This organization has published the UPOC since 1980. The Code is designed to provide a comprehensive public offense ordinance for Kansas cities. The UPOC, in large part parallels the state criminal code. This ordinance allows the City of Westwood to utilize the Uniform Public Offense Code as the basis for criminal investigation and enforcement actions.

The Kansas League of Municipalities has published the 2024 Edition of the Uniform Public Offense Code. City staff recommends the City of Westwood update to from the 2023 Edition. The UPOC does not take effect in a city until the Governing Body passes and publishes an incorporating ordinance.

Motion by Councilmember Wimer the City Council adopt Ordinance 1044 incorporating by reference the Standard Traffic Ordinance for Kansas Cities, 2024 edition and repeal Ordinance 1035. Second by Councilmember Buckman. Ms. Schneweis performed a roll call vote. Motion passed with a 5-0 vote.

Consider Ordinance No. 1045 adopting the 2024 Edition of the Standard Traffic Ordinance for Kansas Cities

The Standard Traffic Ordinance (STO) is a document published by the League of Kansas Municipalities since 1960. The Standard Traffic Ordinance (STO) is an efficient, economical way to regulate traffic in Kansas cities. This ordinance allows the City of Westwood to utilize the state's Standard Traffic Ordinance as the basis for traffic safety and enforcement actions.

The Kansas League of Municipalities has published the 2024 Edition of the Standard Traffic Ordinance. City staff recommends the City of Westwood update to from the 2023 Edition. The UPOC does not take effect in a city until the Governing Body passes and publishes an incorporating ordinance.

Motion by Councilmember Harris to adopt Ordinance 1045 incorporating by reference the Standard Traffic Ordinance for Kansas Cities, 2024 edition and repeal Ordinance 1036. Second by Councilmember Steele. Ms. Schneweis performed a roll call vote. Motion passed with a 5-0 vote.

Consider fence variance for 4935 Belinder Ave (USD 512, Westwood View Elementary School)

On July 10, 2024, City staff received an application for a fence variance for 4935 Belinder Avenue. Tyler Clubb, Director of Facilities for the Shawnee Mission School District, has applied for a building permit to modify a length of 44' of the existing 6' black chain link fence to add an additional 6' of height, resulting in a 12' black chain link fence running along the north side of the soccer field separating the school from the residences on 49th Terrace.

This application requires a variance for Westwood Zoning Ordinance 4.3.9.B.1. limiting fences to 6' in height. Westwood Zoning Ordinance 4.3.9.A.2 requiring fences over 4' in height to be constructed from wood.

The City Council may approve fence variances pursuant to Westwood Zoning Ord. Section 4.3.9.F,

The applicant desires to modify the existing fence, which is already 6' tall, by extending the height of the fence to 12' for a 44' long section. A strict application of this Zoning Ordinance provision would require that the fence not exceed the 6' in height that it is currently.

Pursuant to previous City Council direction on fence variances, City staff evaluated the following factors:

- a. Neighbor acknowledgement/consent – Applicant has heard complaints from neighbor to the north of the soccer field. Other neighbors with sightlines of the soccer field and fence replacement were notified by letter from the City of this application.
- b. ROW impediment – No;
- c. Established tree impact/removal –No; and
- d. Resulting sight lines issues - No.

Motion by Councilmember Hannaman to approve the requested fence variance at 4935 Belinder Avenue to allow a 12’ high fence along a 44’ section on the north side of the soccer field on the property as described in the application. Second by Councilmember Harris. Ms. Schneweis performed a roll call vote. Motion passed with a 5-0 vote.

Announcements/Governing Body Comments

Councilmember Steele noted that Bike Walk KC installed traffic counters at 47th & Mission Road and 51st Terr & Mission Road for a brief period to collect pedestrian, bicycle and vehicle movements for planned improvements to the corridor. Councilmember Steel shared that this service was performed at no cost to the City.

Executive Session

No executive session was held.

Adjournment

Motion by Councilmember Steele to adjourn the meeting. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote. The meeting was adjourned at 9:29 p.m.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Abby Schneweis, City Clerk

**City of Westwood, Kansas
Appropriation Ordinance No. 766**

AN ORDINANCE APPROPRIATING CITY EXPENDITURES FOR THE PERIOD OF AUGUST 1, 2024 - AUGUST 31, 2024 AND SUMMARIZING SAID EXPENDITURE HEREIN.

	General Month Ending 8/31/2024	Capital Improvements Month Ending 8/31/2024	Equipment Reserve Month Ending 8/31/2024	Stormwater Month Ending 8/31/2024	Special Highway Month Ending 8/31/2024	Woodside TIF/CID Month Ending 8/31/2024	Debt Service Month Ending 8/31/2024	Total All Funds Month Ending 8/31/2024
Expenditures								
Salary & Benefits	223,891.76	0.00	0.00	0.00	0.00	0.00	0.00	223,891.76
Employee Expenses	2,539.76	0.00	0.00	0.00	0.00	0.00	0.00	2,539.76
Professional Fees	21,991.94	1,050.00	0.00	0.00	0.00	0.00	0.00	23,041.94
General Operating Expenses	11,110.72	0.00	0.00	0.00	0.00	0.00	0.00	11,110.72
Utilities	29,231.73	0.00	0.00	0.00	0.00	0.00	0.00	29,231.73
Equipment and Maintenance	2,626.22	0.00	16,778.47	0.00	0.00	0.00	0.00	19,404.69
Park and Events	3,996.66	0.00	0.00	0.00	0.00	0.00	0.00	3,996.66
Miscellaneous	0.00	0.00	0.00	0.00	0.00	24,781.46	0.00	24,781.46
Interfund Transfers	345,242.10	894.48	298.16	149.08	0.00	596.33	0.00	347,180.15
Total Expenditures	640,630.89	1,944.48	17,076.63	149.08	0.00	25,377.79	0.00	685,178.87

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS:

SECTION 1. The Claims included herin are hereby approved and allowed.

SECTION 2. That the payment of all claims and charges against the respective accounts and funds provided in the budget for the year 2024 are consistent with that budget and are hereby authorized, ratified and approved.

SECTION 3. This Ordinance shall take effect from and after its passage.

ADOPTED this 12th day of September, 2024.

MAYOR

ATTEST: CITY CLERK



City Administrator's Report

September 2024

To: Mayor and City Council
From: Leslie Herring, City Administrator
Date: September 12, 2024
RE: Update on some of the key areas of focus of the Administration Department

Current Priorities

2nd Quarter (April) 2024 through 3rd Quarter (September) 2024

- *Issue Request for Proposals for 4700 Rainbow Blvd.*
 - ✓ Staff conducted a work session with the Governing Body at the May regular City Council meeting to discuss parameters and guidance for building this process and RFP.
 - ✓ The Mayor and City Administrator worked together to draft an RFQ/P document, which was provided in draft form to the City Council and was posted to invite responses on Monday, July 15th.
 - The RFQ for Prime Developer closed August 23th with interviews to occur in September and RFP responses due October 18th.
- *Communications Strategic Plan Deployment*
 - ✓ The City's Strategic Communications Plan was drafted and presented to the City Council in Fall 2023 and has been awaiting the conclusion of the 2024 communitywide survey and creation of the City Council goals stemming from the Governing Body Strategic Plan, currently being crafted.
 - Staff plans to begin this process once the Governing Body's Strategic Plan has been developed and adopted.
- *Financial Review and Planning*
 - ✓ The 2023 fiscal year audit is underway and is expected to be completed and presented by the City's independent financial auditor at the May 2024 regular City Council meeting.
 - ✓ The 2025 budget process is underway and pieces of the budget have previously been presented at City Council work sessions in May and June.
 - ✓ In July, the City Council to adopting a resolution setting a public hearing to exceed the Revenue Neutral Rate and to levy the same amount of property taxes as levied in fiscal year 2024.
 - ✓ The budget hearing will be held tonight.
- *City Code Recodification*
 - This process is well underway and the Governing Body review concluded in April 2024. City staff is working with CivicPlus (Municode) to wrap-up some loose ends to move to the next step: CivicPlus (Municode) completing their preparation of an ordinance for adoption by the City Council to complete the process and then will add the searchable digital code to the City's website.

Priorities Closing Out

3rd Quarter (October) 2023 through 1st Quarter (March) 2024

- *Community Survey and Strategic Priorities Setting*
 - ✓ The survey tool for both residents and businesses was opened in digital form from May 15 – July 12, 2024 and the business survey remains open since the number of responses is not yet significant enough to close.
 - ✓ The survey results were presented by ETC and PorchLight Insights at the August 2024 meeting of the City Council and the Governing Body retreat to create the resulting Strategic Plan with PorchLight Insights was held on Saturday, August 24, 2024 from 8 AM – 12:30 PM at Woodside, 2000 W. 47th Place.
 - PorchLight Insights has created a first draft of the Governing Body Strategic Plan and now is working with City staff to refine and build it out for Council feedback and, later this fall, adoption.
- *New Feature Park Plan Creation*
 - ✓ The Park Planning Steering Committee issued the RFQ for park design services in Spring 2024 and recommended to Council PORT Urbanism in June.
 - The park design process began in July and will continue into October. Information will be communicated to residents later this month about how to engage in the design process as those details are developed by PORT – the selected design firm – and the Park Planning Steering Committee.

Building Permits

The following is a snapshot of select building permits of note issued last month:

Residential

New Construction: None

Additions: None

Alterations:

- 5025 Mission Rd. – open-up main floor plan, and add bathroom and laundry room to second level

Demolition:

- 4732 State Line Rd. – demolish single-family house (to be replaced by new single-family house)

Misc:

- 5941 Norwood St. – change garage flat roof to pitched roof
- 2917 W. 50th Ter. – building storage shed
- 4938 Fairway – add backyard patio

Commercial

New Construction: None

Additions: None

Alterations: None

Demolition: None

Misc:

- 2650 Shawnee Mission Pkwy. – Concrete restoration of structured parking (KU Health System)

WESTWOOD
COURT SUMMARY
AUGUST, 2024

COURT DATE	ARRAIGNMENTS	TRIALS	FINES	LETTERS	WARRANTS	
August 02, 2024	13	01	\$ 1,525.00	00	00	
August 16, 2024	36	15	\$ 6,670.00	13	16	
TOTALS						
August, 2024	49	16	\$ 8,195.00	13	16	
August, 2023	110	04	\$ 9,500.00	43	47	
TOTAL (8,195.00) less						
					* Kansas DL fees:	\$ 0.00
					* Judges Training Fund:	\$30.00
					* LET Training Fund:	\$630.00
					* Seat Belt Fund:	\$40.00
August, 2024 TOTAL:						\$7,495.00

Y.T.D. TOTALS 2024		Y.T.D. TOTALS 2023	
ARRAIGNMENTS:	608	ARRAIGNMENTS:	543
TRIALS	101	TRIALS:	66
LETTERS:	212	LETTERS:	235
WARRANTS:	195	WARRANTS:	181
FINES:	\$70,355.00	FINES:	\$65,063.00
KS DL FEES:	\$244.00	KS DL FEES:	\$568.00
JUDGES FUND:	\$209.50	JUDGES FUND:	\$128.00
L.E.T.FUND:	\$4,650.00	L.E.T FUND:	\$2,870.00
SEAT BELT FUND:	\$1,020.00	SEAT BELT FUND:	\$440.00

Westwood Public Works Monthly Report

TO: GOVERNING BODY
FROM: JOHN SULLIVAN, DIRECTOR OF PUBLIC WORKS
RE: MONTHLY REPORT, AUGUST 2024
DATE: SEPTEMBER 10, 2024

Some of the activities for Public Works in August include:

1. Daily collection of trash from City Hall and City Parks.
2. Perform a weekly inspection of the playground equipment and park facilities.
3. Perform a weekly inspection of the traffic control signs throughout the city; replace poles and signs as required.
4. I prepared the Purchase Orders and documentation for those purchases.
5. Performed routine maintenance at the City Hall to include the servicing of the air handling equipment, re-lamping fixtures and repairing or installing appurtenances including plumbing fixtures.
6. I represented the city at various meetings to include:
 - Bid Opening, Street Lights – In person – .5 hrs.
 - NPDES Subcommittee Meeting – In person – 1.5 hrs.
 - KCMMB Asphalt Board Meeting – In person – 1.5 hrs.
 - NPDES MS4 Audit – In person – 2.5 hrs.
 - Presentation – KU Sediment Transport Study – Virtual – 1 hr.
 - Park Meeting at WWV – In person – 1.5 hrs.
 - Council Retreat – In person – 4.5 hrs.
 - MPR Parks & Rec Committee Meeting – In person – 1.5 hrs.
 - UPROW Committee Meeting – Virtual – 1 hr.
7. Received, via email, Kansas One-Call Locate Requests, advised callers of their status with the City of Westwood regarding utilities and advised, when appropriate, the need to either get an excavation permit, building permit or fence permit. I provided the building official with a copy of the locate requests for follow-up for any building permits that may be required and answered any questions when asked.
8. We performed routine maintenance on the Public Works vehicles and equipment to include fluid services, cleaning, and general repairs.
9. Routine maintenance of the Public Works Facility to include the air handling equipment, plumbing, electrical, and cleaning.
10. Performed various clerical duties for the Public Works Department’s daily functions.
11. I attended Public Works, City Council and Staff and Committee meetings as required.
12. Observed activities associated with ROW Permits.
13. We marked streetlight utilities when requested by the One-Call System.
14. We performed monthly safety checks at all City properties as well as monthly fire extinguisher inspections.
15. Mitch attends monthly Safety Committee Meetings.
16. We patched potholes.

17. We irrigated various locations as needed by hand watering.
18. We mowed, trimmed and edged various city properties on a weekly basis.
19. We sprayed vegetation in street, sidewalk and curb joints for unwanted vegetation with a non-selective herbicide.
20. We installed new replacement pedestrian paddles, W. 49th Terrace and Belinder Ave.
21. We turned on the school zone flashing lights for the school year.
22. We picked up fallen tree branches, various locations.
23. Drained and winterized the fountain, W. 50th Street and Rainbow.
24. We swept streets in Westwood.
25. We began trimming trees at City Hall and lot across from City Hall. We have one tree left to trim but we had equipment problems so we have suspended that for now while truck is being repaired.

This concludes my activities report for some of the activities for Public Works in August.

Westwood Public Works

To: Governing Body
 From: John Sullivan, Director of Public Works
 Date: September 10, 2024
 Re: Monthly Status Report

- CCLIP funding: The Unified Government of Kansas City Kansas/Wyandotte County is developing the interlocal agreement for this project.
- Storm Debris Removal: This project is complete. We have been asked to provide some additional information with respect to the final disposal of the wood waste from the tree removal by our contractor.
- Stone wall damage and light pole damage: I have the replacement Medalion, and we will be installing it.
- Public Works Replacement Vehicle: I still have the warning lights to install.
- Street Light Replacement, Belinder Court & Booth: These will be installed with a future project.
- Repairs to Signals, W. 47th Street and W. 47th Place and Rainbow: On May 19th the Video detection system associated with these intersections was struck by lightning destroying a camera, video detection controller, load switch and 4 pedestrian push buttons at W. 47th Place. We currently have working signals and video detection, but we do not have correctly working push buttons at the intersections. Currently all the ped signals are on continuous call until we receive the parts needed to place the buttons in operation. This may take up to 60 days to receive the parts to finish this project.
- Street Light Pole Knockdown, 4700 Rainbow Blvd.: We have successfully applied for and received reimbursement for the damaged light pole and our labor to install the pole and light fixture from the insured's insurance company. We have ordered the light pole and fixture and will install once received.
- School Preparations: Project is complete.
- Streetlights out around the Woodside Village Development: We currently have two streetlights not working on W. 47th Place and on Rainbow Blvd. We have parts ordered and will repair when we receive them.
- Street Striping: We will be working on this over the next several weeks at various locations.
- Void under street: We currently have a void that has developed under the street at W. 47th

Terrace and Adams Street. I have called in utility locates in an effort to utility. Unfortunately, it does not appear to be a utility problem as there is nothing within the marked area to indicate a utility is present. I will be contacting a contractor to dig up the street, try to determine a cause, and make the necessary repairs. This will happen in the next 30 days.

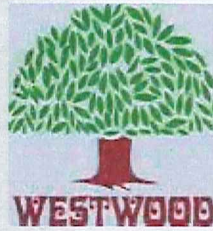
Westwood Police Department Westwood City Council Report

Item C. Section VIII, Item

8/1/2024



8/31/2024



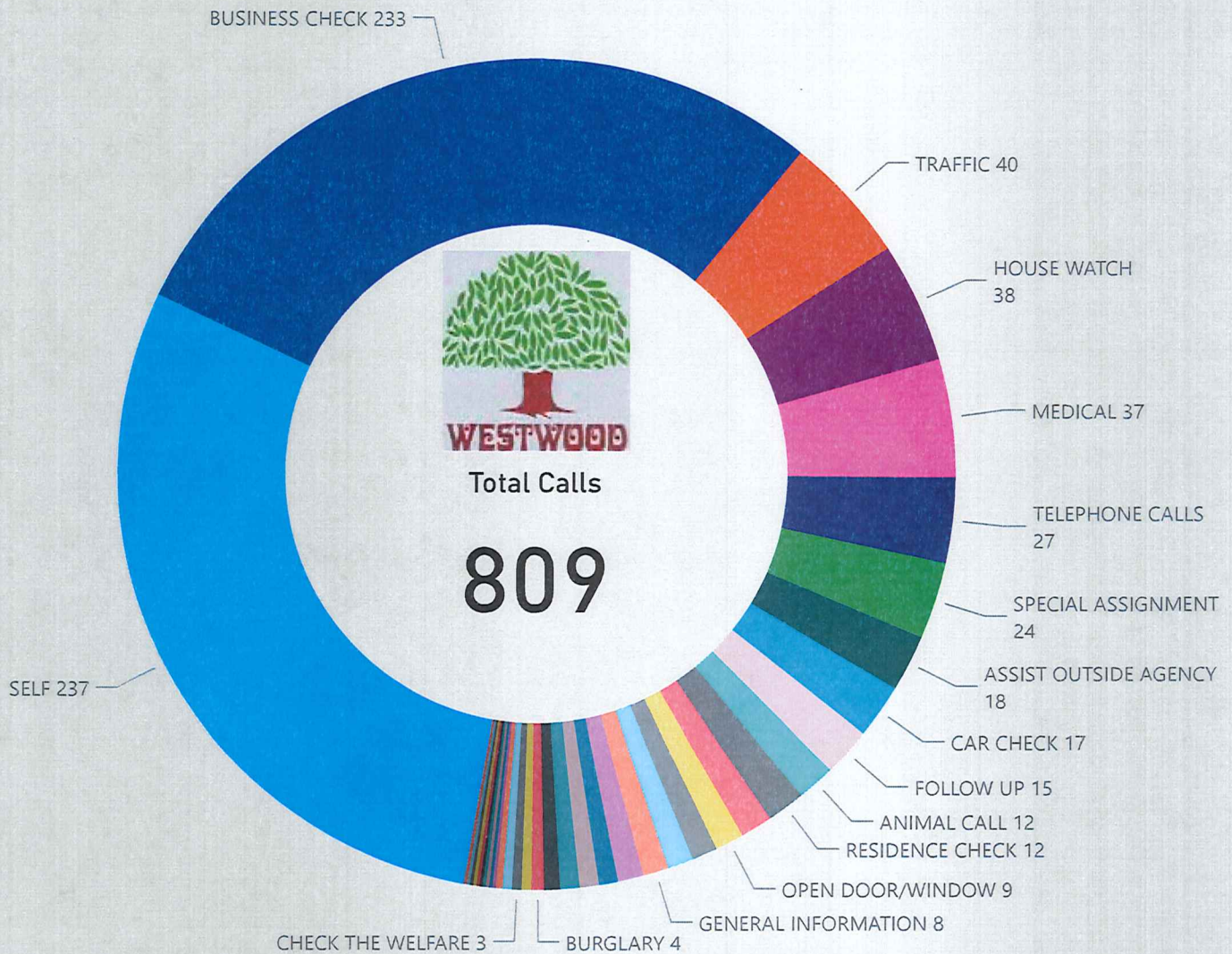
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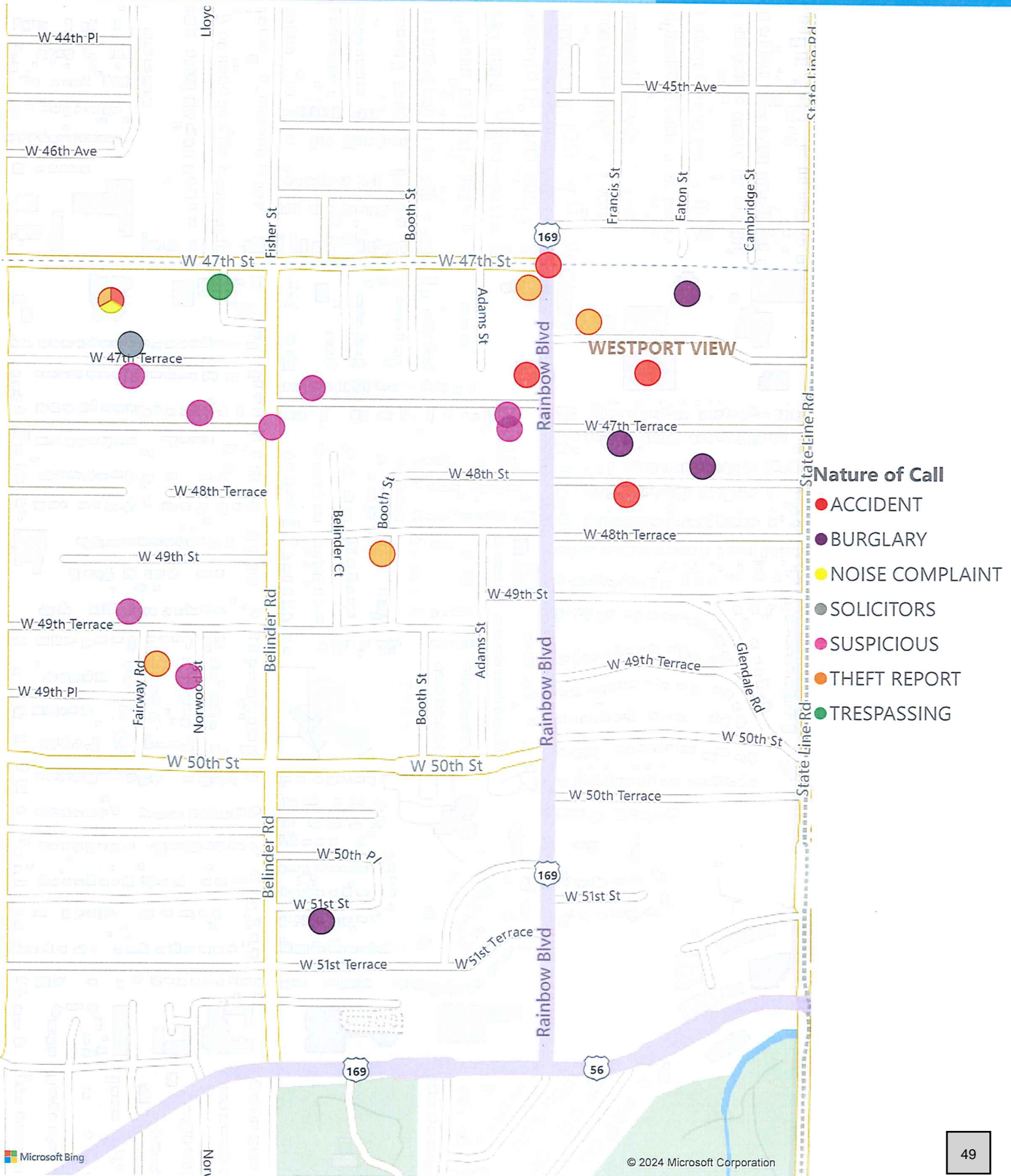
Westwood Police Department Westwood City Council Report

Item C. Section VIII, Item

8/1/2024



8/31/2024



Westwood Police Department Westwood City Council Report

Item C. Section VIII, Item

8/1/2024



8/31/2024



Case Number	Nature of Call	Summary
20240295	THEFT REPORT	The victim reported someone took his wallet from his car while he was working.
20240296	ASSIST OUTSIDE AGENCY	Officer dispatched to help the victim recover his stolen cell phone that was sold to a kiosk machine.
20240297	BURGLARY	Officer responded to a burglary to auto call. Victim had his laptop removed from his unlocked vehicle.
20240298	TRAFFIC	Traffic stop for no tag. Both occupants had arrest warrants from different agencies, which were both confirmed. Both were arrested and booked at Central Booking.
20240299	ACCIDENT	V1 was traveling west on Shawnee Mission Pkwy approaching Belinder Rd V2 was traveling west on Shawnee Mission Pkwy approaching Belinder Rd
20240300	TELEPHONE CALLS	Reporting officer served a Westwood warrant to a subject on a Leawood stop. Individual paid the fine amount in the field and was released at the scene.
20240301	WARRANT SERVICE	Reporting officer responded to WYCO to serve a Westwood warrant. Subject was transported to Olathe ADC.
20240303	TRAFFIC	Reporting officer conducted a traffic stop and arrested driver for DUI and possession of marijuana and paraphernalia.
20240304	ANIMAL CALL	This report was assigned in error to WWPDP when handled by Mission CSO. Mission Report #24001677.
20240306	THEFT REPORT	Reporting officer responded to a missing license plate call. A report was taken for theft of property.
20240308	BURGLARY	Sometime overnight, an unknown person(s) got into the victim's car and stole items out of it.
20240309	WARRANT SERVICE	Officer was dispatched to station for warrant confirmation. Officer confirmed warrant and faxed warrant to Olathe ADC.
20240310	TRAFFIC	Traffic stop where the driver was arrested for a Wyandotte County warrant and taken to their jail for processing.
20240312	PROPERTY	Officer responded to take a criminal damage to property report. The reporting party had the ignition and seat lock on his motorcycle broken.
20240315	TRAFFIC	Reporting officer conducted traffic. The driver had a Lenexa warrant. The warrant was served and processed in the field by Lenexa.
20240316	WARRANT SERVICE	Reporting officer served a Westwood warrant to an individual on a Shawnee PD stop. Individual paid fine amount and was released at the scene.
20240317	THEFT REPORT	Reporting officer was dispatched to a prior theft call. The victim had the license plate sticker stolen from his vehicle. There is no suspect information at this time.
20240318	WARRANT SERVICE	Johnson County Dispatch advised me to contact Olathe ADC for a subject with an active Westwood warrant that was in jail. I faxed out the warrant to be served on the subject.
20240319	TRAFFIC	Reporting officer conducted a traffic stop on a vehicle. Marijuana and a stolen firearm was found. The driver was arrested, transported to Olathe ADC and charged.
20240321	ACCIDENT	V1 backed out of a driveway and struck V2 that was legally parked across the street.
20240322	TRAFFIC	Reporting officer conducted a traffic stop. Subject admitted identification. A records check through dispatch showed the driver to have a warrant out of WYCO. The warrant was confirmed. Subject was placed under arrest and transported to Olathe ADC.
20240323	TRAFFIC	Traffic stop for moving violations and the driver was DUI and arrested for such.
20240324	PROPERTY	Reporting officer responded to business in reference to damage. A food delivery truck damaged the building and steel cable.

Westwood Police Department Westwood City Council Report

Item C. Section VIII, Item

8/1/2024



8/31/2024



Case Number	Nature of Call	Summary
20240325	PEDESTRIAN CHECK	Reporting officer contacted a male drinking at the bus stop. Records check on the subject showed warrants from Wyandotte County. Warrants were confirmed and transported male to Olathe ADC.
20240328	PROPERTY	A suspect attempted to take the reporting party's motorcycle while it was parked in the back parking lot of the business but, only damaged the ignition.
20240329	ACCIDENT	D1 suffered an episode of low blood sugar and crashed his vehicle on a concrete pillar
20240330	PROPERTY	Officer responded reference a duty to report following a vehicle striking a wheel chair carrier on another vehicle.
20240331	FOLLOW UP	Reporting officer took a general information report for a resident. He stated Lifelock notified him that his SSN leaked to the dark web.
20240332	TRAFFIC	Reporting officer conducted traffic on a vehicle with an expired tag. Driver showed to have a warrant out of Gardner. Gardner confirmed and picked up the driver.
20240334	TRAFFIC	Reporting officer conducted a traffic stop where the driver had an outstanding warrant issued by Johnson County. The subject was arrested and transported to the Adult Detention Center.
20240335	TRAFFIC	Reporting officer conducted traffic on an expired tag. Driver showed to have Westwood warrants. Driver was transported to Olathe ADC.
20240336	THEFT REPORT	Reporting officer responded to a theft call. One subject was detained and identified and found to have been with the suspect when stealing. A trespass warning was issued to the subject. A description of the suspect was obtained and the investigation is on going.
20240337	BURGLARY	An unknown subject or subjects broke out the left rear window and damaged the left front door handle. Nothing was taken from the vehicle. There is no suspect information and no leads to follow up on.
20240339	TRAFFIC	Reporting officer had a traffic stop with a driver who had a warrant out of Shawnee. Shawnee confirmed and picked up the driver.
20240340	THEFT REPORT	A subject started to knock things off the shelf causing damage then left. He was later arrested by Wyandotte County Deputies across the street in KCK for similar behavior. He was charged with criminal damage to property and disorderly conduct in Westwood.
20240342	ACCIDENT	V2 was westbound County Line Rd and pulled into the center turn lane to turn left into the Wal-Mart parking lot. V1 was exiting the Wal-Mart parking lot and made a left hand turn into V2 who had the right of way.
20240344	PROPERTY	At an unknown time, someone ran into a flag pole and broke it over at the base.

WESTWOOD
COURT SUMMARY
AUGUST, 2024

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TOTAL (8,195.00) less						
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					* Judges Training Fund:	\$30.00
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					* Seat Belt Fund:	\$40.00
August, 2024 TOTAL:						\$7,495.00

Y.T.D. TOTALS 2024		Y.T.D. TOTALS 2023	
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TRIALS	101	TRIALS:	66
LETTERS:	212	LETTERS:	235
WARRANTS:	195	WARRANTS:	181
FINES:	\$70,355.00	FINES:	\$65,063.00
KS DL FEES:	\$244.00	KS DL FEES:	\$568.00
JUDGES FUND:	\$209.50	JUDGES FUND:	\$128.00
L.E.T.FUND:	\$4,650.00	L.E.T FUND:	\$2,870.00
SEAT BELT FUND:	\$1,020.00	SEAT BELT FUND:	\$440.00

**City of Westwood
Treasurer's Report
8/31/24**

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
 - a. Ending unencumbered cash through 8/31/24 was \$4,356,213. The August 31, 2023 balance was \$3,349,554. This is an increase in cash of \$1,004,314.
2. Cash Flow – shows beginning cash by fund and associated revenues and expenditures for each fund in a more summarized format.
3. Statement of Operations – General Fund
 - a. Revenue received for the month was \$555,357. Total Revenue received through August 31, 2024 was \$2,809,016. The prior year revenue to date was \$2,423,463. Current year to date revenue is greater than the prior year revenue by \$385,553.
 - i. Taxes – Sales tax revenue received in August 2024 was \$95,460. Year to date tax revenue has increased over the prior year by \$46,776.
 - ii. \$345,242 in Bond Issuance Fees were collected in August for the Taxable Industrial Revenue Bonds.
 - iii. Building permits revenue received in August 2024 was \$8,020. Total Revenue received through August 31, 2024 was \$47,012. Current year to date revenue is less than the prior year revenue by \$11,855.
 - iv. The city received interest income of \$34,366 in 2024 compared to \$27,659 in 2023.
 - b. August expenditures totaled \$640,681. The year-to-date expenditures are \$2,620,965. This is an increase of \$765,872 over the prior year. \$670,242 is Interfund Transfers
 - i. General overhead expenditures are \$389,535 for the year. This includes the \$345,242 that was transferred to the Capital Improvements Fund from the Taxable Industrial Revenue Bonds mentioned above.
 - c. Net Receipts Over Expenditures in the General Fund were \$188,051 for the year.
4. Other Funds – Current Month and Year to Date
 - a. CIP –Sales tax collections were \$30,703 for August with \$1,944 in expenditures.
 - b. Equipment reserve expensed \$16,599 for body and in car cameras.
 - c. Woodside TIF and CID fund made the UMB CID payment of \$24,781 this month and received income of \$28,730.
 - d. Debt Service had no activity.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Westwood, Kansas
Westwood, Kansas

Management is responsible for the accompanying financial statements of **City of Westwood, Kansas** (a municipal entity), which comprises the statement of assets, liabilities and fund balance by fund – regulatory basis and the statement of cash flow – regulatory basis as of and for the one month ended August 31, 2024, in accordance with the regulatory basis of accounting, and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the regulatory basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's assets, liabilities, fund balance, receipts, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to **City of Westwood, Kansas**.



ADAMSBROWN, LLC
Certified Public Accountants
Overland Park, Kansas

September 10, 2024



City of Westwood, Kansas
Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis
 As of August 31, 2024

	General Fund	Capital	Equipment	Stormwater	Special Highway	Woodside	Debt Service	All Funds
	08/31/2024	Improvements	Reserve Fund	Fund	Fund	TIF/CID Fund	Fund	08/31/2024
		Fund	08/31/2024	08/31/2024	08/31/2024	08/31/2024	08/31/2024	08/31/2024
Assets								
Current Assets								
Cash In Bank	491,425.58	295,730.95	28,451.92	325,434.05	215,002.93	350,227.53	108,013.45	1,814,286.41
Cash In Bank - Bond Fund	39,348.63	0.00	0.00	0.00	0.00	0.00	0.00	39,348.63
Cash In Bank - Woodside Village Acct	9.59	0.00	0.00	0.00	0.00	0.00	0.00	9.59
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Cash Charles Schwab 2843	700.42	0.00	0.00	0.00	0.00	0.00	0.00	700.42
Cash Charles Schwab 3099	82.78	248.34	82.78	41.39	0.00	165.55	0.00	620.84
Investment Charles Schwab 2843	1,002,001.46	0.00	0.00	0.00	0.00	0.00	0.00	1,002,001.46
Investment Charles Schwab 3099	199,037.86	598,857.18	199,619.06	99,809.53	0.00	399,238.12	0.00	1,496,561.75
Total Current Assets	1,732,945.32	894,836.47	228,153.76	425,284.97	215,002.93	749,631.20	108,013.45	4,353,868.10
Total Assets	\$ 1,732,945.32	\$ 894,836.47	\$ 228,153.76	\$ 425,284.97	\$ 215,002.93	\$ 749,631.20	\$ 108,013.45	\$ 4,353,868.10
Liabilities and Fund Balance								
Current Liabilities								
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	38,539.99	0.00	0.00	0.00	0.00	0.00	0.00	38,539.99
KPERS/KPF Payable	3,120.33	0.00	0.00	0.00	0.00	0.00	0.00	3,120.33
Great West 457 Payable	2,625.00	0.00	0.00	0.00	0.00	0.00	0.00	2,625.00
Total Current Liabilities	44,294.51	0.00	0.00	0.00	0.00	0.00	0.00	44,294.51
Total Liabilities	44,294.51	0.00	0.00	0.00	0.00	0.00	0.00	44,294.51
Fund Balance								
Fund Balance	1,505,389.06	306,229.94	346,488.84	189,217.42	169,092.79	602,665.66	144,556.17	3,263,639.88
Fund Balance - Current Year	188,051.22	598,392.53	(118,335.08)	(4,109.42)	(261.38)	(608,428.03)	(36,542.72)	18,767.12
Total Fund Balance	1,693,440.28	904,622.47	228,153.76	185,108.00	168,831.41	(5,762.37)	108,013.45	3,282,407.00
Total Liabilities and Fund Balance	\$ 1,737,734.79	\$ 904,622.47	\$ 228,153.76	\$ 185,108.00	\$ 168,831.41	\$ (5,762.37)	\$ 108,013.45	\$ 3,326,701.51

See accountants' compilation report.



City of Westwood, Kansas

Statement of Cash Flow - Regulatory Basis

For the One Month Ended August 31, 2024

	General Fund Month Ending 08/31/2024	Capital Improvements Fund Month Ending 08/31/2024	Equipment Reserve Fund Month Ending 08/31/2024	Stormwater Fund Month Ending 08/31/2024	Special Highway Fund Month Ending 08/31/2024	Woodside TIF/CID Fund Month Ending 08/31/2024	Debt Service Fund Month Ending 08/31/2024	All Funds Month Ending 08/31/2024
Unencumbered Cash, Beginning Period	1,812,243.93	520,835.81	245,230.39	425,434.05	213,747.53	746,326.70	108,013.45	4,071,831.86
Receipts								
Taxes	95,460.95	30,703.04	0.00	0.00	0.00	0.00	0.00	126,163.99
Fees and Licenses	40,439.48	0.00	0.00	0.00	0.00	0.00	0.00	40,439.48
Building Permits	8,020.63	0.00	0.00	0.00	0.00	0.00	0.00	8,020.63
Intergovernmental	25,843.58	0.00	0.00	0.00	0.00	0.00	0.00	25,843.58
Bond Fees	345,242.10	0.00	0.00	0.00	0.00	0.00	0.00	345,242.10
Fines	7,360.00	0.00	0.00	0.00	0.00	0.00	0.00	7,360.00
Miscellaneous	31,052.16	0.00	0.00	0.00	0.00	0.00	0.00	31,052.16
Interfund Transfers	1,938.05	345,242.10	0.00	0.00	0.00	0.00	0.00	347,180.15
Total Receipts	555,356.95	375,945.14	0.00	0.00	0.00	0.00	0.00	931,302.09
Expenditures								
Salary & Benefits	223,891.76	0.00	0.00	0.00	0.00	0.00	0.00	223,891.76
Employee Expenses	2,539.76	0.00	0.00	0.00	0.00	0.00	0.00	2,539.76
Professional Fees	21,991.94	1,050.00	0.00	0.00	0.00	0.00	0.00	23,041.94
General Operating Expenses	11,110.72	0.00	0.00	0.00	0.00	0.00	0.00	11,110.72
Utilities	29,231.73	0.00	0.00	0.00	0.00	0.00	0.00	29,231.73
Equipment and Maintenance	2,626.22	0.00	16,778.47	0.00	0.00	0.00	0.00	19,404.69
Park and Events	3,996.66	0.00	0.00	0.00	0.00	0.00	0.00	3,996.66
Miscellaneous	0.00	0.00	0.00	0.00	0.00	24,781.46	0.00	24,781.46
Interfund Transfers	345,242.10	894.48	298.16	149.08	0.00	596.33	0.00	347,180.15
Total Expenditures	640,630.89	1,944.48	17,076.63	149.08	0.00	25,377.79	0.00	685,178.87
Adjustments								
Increase / (Decrease) in Payables	5,745.33	0.00	0.00	0.00	0.00	0.00	0.00	5,745.33
Increase / (Decrease) in Refundable Bond Deposits	230.00	0.00	0.00	0.00	0.00	0.00	0.00	230.00
Total Adjustments	5,975.33	0.00	0.00	0.00	0.00	0.00	0.00	5,975.33
Ending Cash	\$ 1,732,945.32	\$ 894,836.47	\$ 228,153.76	\$ 425,284.97	\$ 215,002.93	\$ 749,631.20	\$ 108,013.45	\$ 4,353,868.10

CITY OF WESTWOOD, KANSAS

Supplementary Information



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 General Fund
 For The Eight Months Ended August 31, 2024 and 2023

	Month Ending	Year To Date	Year To Date	Year Ending	
	08/31/2024	08/31/2024	08/31/2023	12/31/2024	12/31/2024
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Receipts					
Taxes	\$ 95,460.95	\$ 1,743,030.20	\$ 1,696,254.40	\$ 2,110,854.00	\$ (367,823.80)
Fees and Licenses	40,439.48	306,685.69	321,027.82	472,200.00	(165,514.31)
Building Permits	8,020.63	47,012.36	58,867.13	160,000.00	(112,987.64)
Intergovernmental	25,843.58	216,000.58	206,504.10	325,100.00	(109,099.42)
Bond Fees	345,242.10	345,242.10	0.00	0.00	345,242.10
Fines	7,360.00	71,102.00	63,825.00	80,000.00	(8,898.00)
Reimbursements	0.00	4,789.47	498.67	0.00	4,789.47
Miscellaneous	31,052.16	73,216.07	76,486.27	55,250.00	17,966.07
Interfund Transfers	1,938.05	1,938.05	0.00	0.00	1,938.05
Total Receipts	555,356.95	2,809,016.52	2,423,463.39	3,203,404.00	(394,387.48)
Expenditures					
General Overhead					
Salary & Benefits	2,524.20	24,073.95	29,621.60	45,940.68	(21,866.73)
Employee Expenses	0.00	3,824.33	2,759.40	9,000.00	(5,175.67)
Professional Fees	13,495.46	216,352.10	191,966.60	260,250.00	(43,897.90)
General Operating Expenses	3,772.83	46,631.78	17,445.54	30,000.00	16,631.78
Utilities	23,929.95	148,079.60	148,962.04	287,295.60	(139,216.00)
Park and Events	570.00	6,051.94	5,866.24	14,750.00	(8,698.06)
Miscellaneous	0.00	50,346.24	0.00	30,000.00	20,346.24
Intergovernmental	0.00	0.00	18,434.00	20,000.00	(20,000.00)
Interfund Transfers	345,242.10	395,242.10	0.00	268,830.00	126,412.10
Total General Overhead	389,534.54	890,602.04	415,055.42	966,066.28	(75,464.24)
Administrative					
Salary & Benefits	55,893.98	303,942.93	324,577.18	480,100.00	(176,157.07)
Employee Expenses	1,645.92	10,283.06	4,325.31	14,500.00	(4,216.94)
Professional Fees	7,466.48	30,468.22	25,198.28	48,000.00	(17,531.78)
General Operating Expenses	11.80	1,033.36	2,785.00	2,500.00	(1,466.64)
Interfund Transfers	0.00	5,000.00	0.00	5,000.00	0.00
Total Administrative	65,018.18	350,727.57	356,885.77	550,100.00	(199,372.43)
Public Works					
Salary & Benefits	50,358.41	283,039.61	265,975.78	432,000.00	(148,960.39)
Employee Expenses	209.98	6,034.58	3,471.36	7,900.00	(1,865.42)
Professional Fees	1,030.00	1,030.00	8,750.00	17,000.00	(15,970.00)
General Operating Expenses	1,759.84	12,615.72	13,040.82	27,550.00	(14,934.28)
Utilities	1,363.37	5,894.40	11,052.24	19,580.00	(13,685.60)
Equipment and Maintenance	295.90	32,787.24	23,419.96	60,500.00	(27,712.76)
Interfund Transfers	0.00	200,000.00	0.00	200,000.00	0.00
Total Public Works	55,017.50	541,401.55	325,710.16	764,530.00	(223,128.45)
Police					
Salary & Benefits	115,115.17	656,523.62	643,600.40	999,500.00	(342,976.38)
Employee Expenses	683.86	11,100.30	14,528.33	27,000.00	(15,899.70)
Professional Fees	0.00	8,906.23	6,747.36	34,000.00	(25,093.77)

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 General Fund
 For The Eight Months Ended August 31, 2024 and 2023

	Month Ending 08/31/2024	Year To Date 08/31/2024	Year To Date 08/31/2023	Year Ending 12/31/2024	
	<u>Actual</u>	<u>Actual</u>	<u>Prior Year</u>	<u>Current Budget</u>	<u>Over/(Under) Budget</u>
General Operating Expenses	5,329.74	42,176.48	31,611.34	67,100.00	(24,923.52)
Utilities	255.42	2,068.04	1,709.61	4,500.00	(2,431.96)
Equipment and Maintenance	2,330.32	10,508.58	5,137.28	10,500.00	8.58
Park and Events	0.00	1,229.46	1,100.00	1,200.00	29.46
Interfund Transfers	0.00	70,000.00	0.00	70,000.00	0.00
Total Police	123,714.51	802,512.71	704,434.32	1,213,800.00	(411,287.29)
Parks & Rec					
General Operating Expenses	236.51	1,141.46	2,201.01	3,000.00	(1,858.54)
Utilities	3,682.99	13,265.92	16,663.28	30,000.00	(16,734.08)
Equipment and Maintenance	0.00	2,258.28	7,936.28	10,000.00	(7,741.72)
Park and Events	3,426.66	19,055.77	8,266.63	28,250.00	(9,194.23)
Total Parks & Rec	7,346.16	35,721.43	35,067.20	71,250.00	(35,528.57)
Non-Departmental					
Salary & Benefits	0.00	0.00	(8,097.84)	0.00	0.00
Miscellaneous	0.00	0.00	26,038.73	0.00	0.00
Total Non-Departmental	0.00	0.00	17,940.89	0.00	0.00
Total Expenditures	640,630.89	2,620,965.30	1,855,093.76	3,565,746.28	(944,780.98)
Receipts Over (Under) Expenditures	\$ (85,273.94)	\$ 188,051.22	\$ 568,369.63	\$ (362,342.28)	\$ 550,393.50

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The One Month Ended August 31, 2024

	Other Funds					
	Capital Improvements Fund Month To Date 08/31/2024 <small>Actual</small>	Equipment Reserve Fund Month To Date 08/31/2024 <small>Actual</small>	Stormwater Fund Month To Date 08/31/2024 <small>Actual</small>	Special Highway Fund Month To Date 08/31/2024 <small>Actual</small>	Woodside TIF/CID Fund Month To Date 08/31/2024 <small>Actual</small>	Debt Service Fund Month To Date 08/31/2024 <small>Actual</small>
Receipts						
Taxes						
City Sales & Use Tax - Special	\$ 30,703.04	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Taxes	30,703.04	0.00	0.00	0.00	0.00	0.00
Interfund Transfers	345,242.10	0.00	0.00	0.00	0.00	0.00
Total Receipts	<u>375,945.14</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures						
Professional Fees	1,050.00	0.00	0.00	0.00	0.00	0.00
Equipment and Maintenance						
Machinery & Equipment Purchase	0.00	16,778.47	0.00	0.00	0.00	0.00
Miscellaneous						
UMB CID Payment	0.00	0.00	0.00	0.00	24,781.46	0.00
Interfund Transfers	894.48	298.16	149.08	0.00	596.33	0.00
Total Expenditures	<u>1,944.48</u>	<u>17,076.63</u>	<u>149.08</u>	<u>0.00</u>	<u>25,377.79</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	<u><u>\$ 374,000.66</u></u>	<u><u>\$ (17,076.63)</u></u>	<u><u>\$ (149.08)</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ (25,377.79)</u></u>	<u><u>\$ 0.00</u></u>

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The One Month Ended August 31, 2024

Other Funds

	Capital Improvements Fund Month To Date 08/31/2024 Actual	Equipment Reserve Fund Month To Date 08/31/2024 Actual	Stormwater Fund Month To Date 08/31/2024 Actual	Special Highway Fund Month To Date 08/31/2024 Actual	Woodside TIF/CID Fund Month To Date 08/31/2024 Actual	Debt Service Fund Month To Date 08/31/2024 Actual
Receipts						
Taxes						
City Sales & Use Tax - Special	\$ 30,703.04	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Taxes	30,703.04	0.00	0.00	0.00	0.00	0.00
Interfund Transfers	345,242.10	0.00	0.00	0.00	0.00	0.00
Total Receipts	375,945.14	0.00	0.00	0.00	0.00	0.00
Expenditures						
Professional Fees	1,050.00	0.00	0.00	0.00	0.00	0.00
Equipment and Maintenance						
Machinery & Equipment Purchase	0.00	16,778.47	0.00	0.00	0.00	0.00
Miscellaneous						
UMB CID Payment	0.00	0.00	0.00	0.00	24,781.46	0.00
Interfund Transfers	894.48	298.16	149.08	0.00	596.33	0.00
Total Expenditures	1,944.48	17,076.63	149.08	0.00	25,377.79	0.00
Receipts Over (Under) Expenditures	\$ 374,000.66	\$ (17,076.63)	\$ (149.08)	\$ 0.00	\$ (25,377.79)	\$ 0.00

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The Eight Months Ended August 31, 2024

Other Funds

	Capital Improvements Fund Year To Date 08/31/2024 Actual	Equipment Reserve Fund Year To Date 08/31/2024 Actual	Stormwater Fund Year To Date 08/31/2024 Actual	Special Highway Fund Year To Date 08/31/2024 Actual	Woodside TIF/CID Fund Year To Date 08/31/2024 Actual	Debt Service Fund Year To Date 08/31/2024 Actual
Receipts						
Taxes						
Ad Valorem Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 18,814.31
City Sales & Use Tax - Special	246,902.91	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	736.73
Reimbursements	9,786.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	9,786.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers	345,242.10	325,000.00	0.00	0.00	0.00	0.00
Total Receipts	611,717.01	325,000.00	0.00	0.00	0.00	19,551.04
Expenditures						
Professional Fees	1,050.00	0.00	0.00	0.00	0.00	0.00
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	213.15	0.00	0.00	0.00
Repairs & Maint Streets	0.00	0.00	0.00	261.38	0.00	0.00
Stone Wall Repairs	11,380.00	0.00	0.00	0.00	0.00	0.00
Machinery & Equipment Purchase	0.00	443,036.92	0.00	0.00	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	0.00	0.00	0.00	0.00	0.00	19,800.00
Stormwater Expense	0.00	0.00	3,747.19	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	454,134.33	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	153,697.37	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	36,293.76
Interfund Transfers	894.48	298.16	149.08	0.00	596.33	0.00
Total Expenditures	13,324.48	443,335.08	4,109.42	261.38	608,428.03	56,093.76
Receipts Over (Under) Expenditures	\$ 598,392.53	\$ (118,335.08)	\$ (4,109.42)	\$ (261.38)	\$ (608,428.03)	\$ (36,542.72)

See accountants' compilation report.



City of Westwood, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For The Eight Months Ended August 31, 2024

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Difference Over/(Under)</u>
Expenditures			
General Fund	3,565,746.28	2,620,965.30	(944,780.98)
Capital Improvements Fund	361,976.00	13,324.48	(348,651.52)
Equipment Reserve Fund	741,414.00	443,335.08	(298,078.92)
Stormwater Fund	194,516.00	4,109.42	(190,406.58)
Special Highway Fund	10,000.00	261.38	(9,738.62)
Woodside TIF/CID Fund	623,562.00	608,428.03	(15,133.97)
Debt Service Fund	231,837.50	56,093.76	(175,743.74)
Total Expenditures	<u>5,729,051.78</u>	<u>3,746,517.45</u>	<u>(1,982,534.33)</u>

See accountants' compilation report.