CITY OF WESTWOOD, KANSAS

CITY COUNCIL MEETING

4700 RAINBOW BLVD. WESTWOOD, KS 66205

Thursday, September 10, 2026 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]

REGULAR MEETING AGENDA

I. CALL TO ORDER - 7:00 PM

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. 157-2026 approving a tax rate in excess of the Revenue Neutral Rate for the 2027 budget year

B. Public Hearing - Consider Resolution No. 158-2026 adopting the fiscal year 2027 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 13, 2026 City Council meeting minutes

B. Consider approval of Appropriations Ordinance 790

VI. MAYOR'S REPORT

VII. CITY COUNCILMEMBER REPORTS

VIII. STAFF REPORTS

A. Administrative Report (City Administrator Katherine Carttar)

B. Public Works Report (Public Works Director John Sullivan)

C. Police Department Report (Police Chief Curt Mansell)

D. Treasurer's Report (City Treasurer Michelle Ryan)

E. City Attorney Report (Ryan Denk)

IX. OLD BUSINESS

X. NEW BUSINESS

A. Consider allowing the consumption of alcoholic beverages on City property at 5000 and 5050 Rainbow for Westwood's Oktoberfest celebration

B. Consider Appointment to the Westwood Planning Commission

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 October 8, 2026, 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 10, 2026
Staff Contact: Katherine Carttar, City Administrator

Agenda Item: Consider Resolution No. 157-2026 approving a tax rate in excess of the Revenue Neutral Rate for the 2027 budget year

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Background/Description of Item
Over the last several months the Council and staff have worked to develop the 2027 budget. The Governing Body reviewed the recommended budget on June 11th and again on July 9th. At the July 9th meeting, the City Council approved providing public notice to exceed the Revenue Neutral Rate.

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 for fiscal year 2027 would be 24.797 mills. The 2027 recommended budget provides for a total mill rate of 27.199, increased by 2 mills from fiscal year 2026 to increase funding to the City's under-resourced Capital Improvement Fund, specifically for Facilities.

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 25, 2026. The public hearing will occur at the beginning of the September 10, 2026 meeting. The adoption of the 2027 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 2027 budget year.

Suggested Motion
I move to approve Resolution No. 157-2026 approving a tax rate or mill levy rate in excess of the Revenue Neutral Rate for the 2027 budget year.

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 157-2026

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 2026 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 2027 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 24.797 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. 156-2026 on July 9, 2026, calling for a public hearing considering exceeding the revenue neutral rate to be held by the Governing Body on September 10, 2026;

WHEREAS, the public hearing was held on September 10, 2026, 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 WESTWOOD, 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 2027 budget year is 27.199 mills, which amount does not exceed the amount of the proposed tax rate set forth in Resolution No. 156- 2026.

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

ADOPTED this 10th day of September, 2026, by majority vote of the Governing Body.

David E. Waters, Mayor

ATTEST:

Abby Schneweis, City Clerk

APPROVED AS TO FORM:

Ryan Denk, City Attorney

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 158-2026

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS, ADOPTING THE FISCAL YEAR 2026 ANNUAL BUDGET FOR THE CITY OF WESTWOOD.

WHEREAS, the Fiscal Year 2027 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 10, 2026 City Council meeting to answer and hear any objections of taxpayers relating to the proposed Fiscal Year 2027 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 2027 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 2027 Annual Budget as presented at the September 10, 2026 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, 2026, 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 2027 Annual Budget along with other information pertaining thereto in accordance with State law.

Section 4. The Fiscal Year 2027 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 10th day of September, 2026, 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 10, 2026
Staff Contact: Katherine Carttar, City Administrator

Agenda Item: Consider adopting Resolution No. 158-2026 adopting the fiscal year 2026 annual budget

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Background/Description of Item
Over the last several months the Council and staff have worked to develop the 2027 budget. The Governing Body reviewed the recommended budget on June 11th and again on July 9th. At the July 9th meeting, the City Council approved providing public notice to exceed the Revenue Neutral Rate.

Staff Comments/Recommendations
The City will hold the required Revenue Neutral Rate and 2027 budget hearing on September 10th, 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 must 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 FY 2027 Budget presentation.

Staff recommends the City Council adopt the 2027 budget as certified in the amount of $9,274,024 with ad valorem tax in the amount of $1,451,420.

Budget Impact
The 2027 recommended budget provides for a total mill rate of 27.199, increased by 2 mills from fiscal year 2026 to increasing funding to the City's under-resourced Capital Improvement Fund, specifically for Facilities.

Suggested Motion
I move to approve Resolution No. 158-2026 adopting the 2027 budget as certified in the amount of $9,274,024 with ad valorem tax in the amount of $1,451,420.

2027

CERTIFICATE

To the Clerk of Johnson, State of Kansas
We, the undersigned, officers of
Westwood
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

			2027 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	5,093,858	1,424,821	
Debt Service	10-113		733,240	26,599	
Library	12-1220				
Special Highway			60,000		
Stormwater Utility			531,516		
Woodside TIF/CID			2,855,410		
Totals		xxxxxx	9,274,024	1,451,420	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate	24.797
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: ______________

Address: ______________

Email: ______________

Date Attested:________________ 2026

County Clerk

Governing Body

FY 2027 Budget

RNR and Budget Hearings

SEPTEMBER 10, 2026

Presentation Overview

- Priorities and Concerns
- Westwood Structure
- Budget Calendar
- Long-Range Operating Financial Factors
- General Fund Overview
  - Major Revenues and Expenditures Summary
- Capital Program
- Other Funds Overview
- Debt Overview
- Big Picture Reflections

Priorities and Concerns

2024 COMMUNITY SURVEY FINDINGS

Top Three Priorities by Age Cohort

6

>30%	20-29%	10-19%	<10%

Priority area	All residents	18-34	35-44	45-54	55-64	65+
Street maintenance	67%	55%	55%	78%	73%	70%
Tree care and planting	36%	38%	40%	47%	35%	29%
Streetlights	32%	23%	21%	31%	31%	43%
Environmentally sustainable practices	27%	38%	28%	29%	27%	22%
Rebate program for City property taxes	26%	15%	9%	18%	26%	44%
Bicycle/pedestrian facilities	18%	25%	36%	18%	11%	10%
Recreation programs and community events	18%	38%	28%	22%	8%	9%
Grants for resident housing improvements	18%	28%	21%	20%	16%	13%
City building improvements	15%	5%	19%	10%	18%	19%
Public art	12%	18%	17%	14%	11%	7%
Community room	6%	5%	4%	4%	6%	7%
Organized volunteer program	4%	5%	2%	4%	6%	4%
Bike share program	2%	3%	9%	0%	2%	0%

WESTWOOD

Priorities and Concerns

2024 Governing Body Strategic Plan

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

Westwood Structure

Organizational Chart

Governing Body
Mayor and City Council

City Administrator

Administration Department

Building Official/Codes Administrator

City Clerk

Administrative Assistant (Part-time)

Court Administrator

Police Department

Police Chief

Police Sergeant

Police Officer (x 6)

Public Works Department

Public Works Director

Public Works Superintendent

Field Operations Worker (x 2.5)

Funding Relationship

Accounting Fund	Administration	Police	Public Works
General Fund – General Overhead			
General Fund – Administration			
General Fund – Public Works			
General Fund – Police			
General Fund – Parks & Recreation			
Capital Improvement Fund			
Equipment Reserve Fund			
Stormwater Utility Fund			
Special Highway Fund			
Woodside TIF/CID Fund			
Debt Service Fund			

Budget Calendar

11 June

Preliminary Budget Work Session

- Initial budget work session to understand budget environment and review CIP

29 June

Budget Work Session

- Identify parameters for budget recommendation development and review of major funds

9 July

Capital Improvement Plan Workshop; Mill Rate Determination

- Presentation of Capital Improvement Plan Funding Alternatives
- Determination as to mill levy to publish for hearing
- Determination of whether to exceed Revenue Neutral Rate (County must be notified by July 20th)

13 August

Revised Budget Presentation

- Presentation of FY 2025 mid-year actuals and full FY 2026 budget recommendation

31 August

Capital Improvement Plan Presentation to Planning Commission

- Presentation of CIP recommendation to Planning Commission for approval

10 September

Budget (and RNR) Hearing

- Public hearing to exceed Revenue Neutral Rate
- Public hearing to adopt FY 2026 budget

WESTWOOD

Long-range Operating Financial Factors

Capital Improvement Plan

- The City's CIP is underfunded to keep up with projects.
- The local ½ cent special use sales tax expires in 2028 and improvements to the City's local streets aren't eligible for outside funding programs.

Personnel costs

- Past market adjustments to wages – although consistently high for Westwood – are on average behind neighboring Northeast Johnson County cities.
- Challenging to give large salary increases due to future budget constraints. Opt for a combination salary increase and longevity bonuses.

Maintain fund reserves in line with Financial Policy

- The City's adopted financial policy targets a 30% reserve balance in the General Fund.
- The proposed 2027 budget results in a projected reserve balance of 26% in the General Fund

Budget 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.

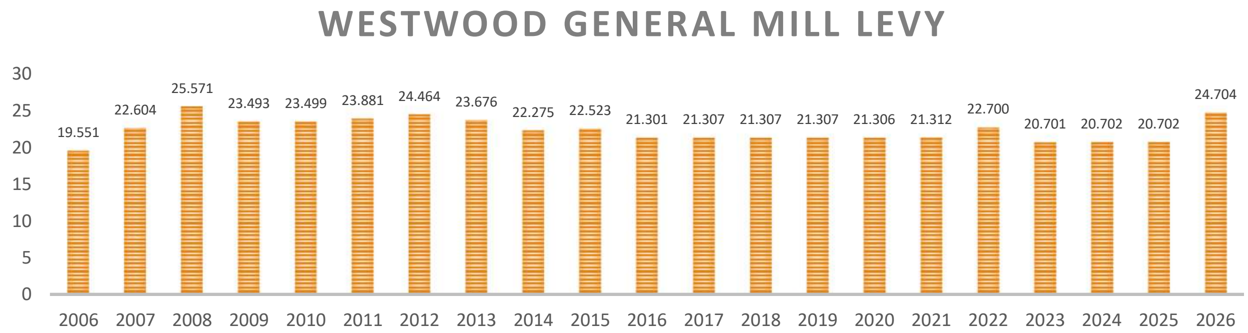
Revenue Context

Currently, **one (1) mill in Westwood generates approximately $50,000**. Any increase in the mill levy would provide additional revenue for personnel and capital projects. **The City raised the mill levy by 4 mills for FY 2026**.

Currently, the City's **½ cent sales tax funding the CIP generates approximately $390,000 annually**. This local sales tax is set is set to expire in 2028, and should be renewed for at least the remaining half of the 2020 GO Bond. This provides an opportunity to consider a sales tax increase.

Each street/streetlight project segment ranges in cost from **2 mill to 15 mill**.

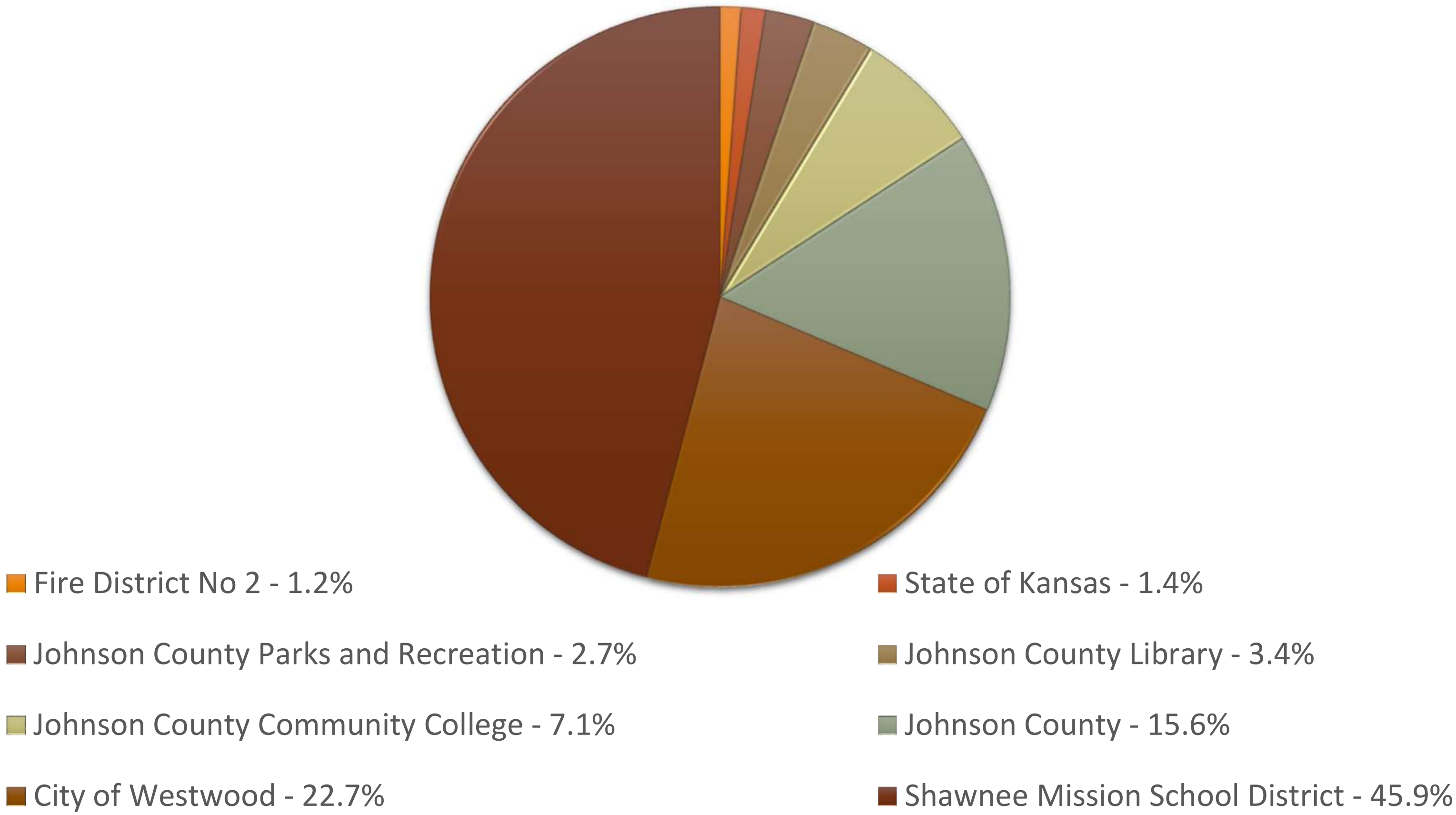
Currently, the equivalent of **4+ mill ($200K) is transferred annually from the General Fund to the CIP Fund**. This rate of $575K annual revenue to the CIP maintains a **current pace of two – three + years behind** the aspirational plan created from the independent condition studies conducted over the past several years.



Plus 0.497 for bond and interest

TOTAL MILL LEVY in 2026 = 25.201

Where do your property taxes go?



Westwood Valuation & Revenue Neutral Rate

Valuation Information

2025 = $52,511,041

2026 = $53,363,015

1.6%
Assessed Valuation

7%
Home Values

Current Mill Levy = 25.201

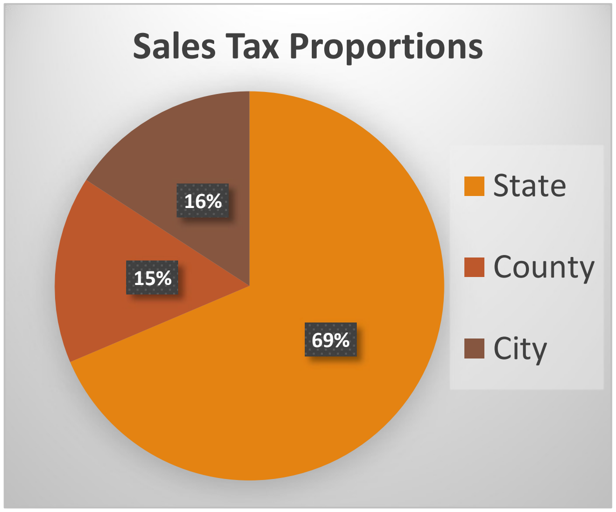
Revenue Neutral Rate = 24.797

Proposed 2027 mill levy is 27.199

*General fund expenses increase by min 3%

**Midwest Transplant Network became fully exempt

Sales Tax Summary and Options



Total Sales Tax Rate 9.475%

Breakdown

State 6.5%
County 1.475
City 1.5%

Westwood Portion

General Purpose 1%
- Generated $780,184 in 2025 *(equivalent to approximately 14 mills)*
- Maximum rate allowed 2%

Special Purpose 0.5%
- Generated $390,092 in 2025 *(equivalent to approximately 7 mills)*
- 10-year tax for CIP expires 9/30/2028
- Maximum rate allowed 1%

FY 2027 General Fund

- Revenues are stable due to smaller than expected assessed valuation increase

- Fairly stable without any large expenditures
  - Variety KC grant match is still being determined

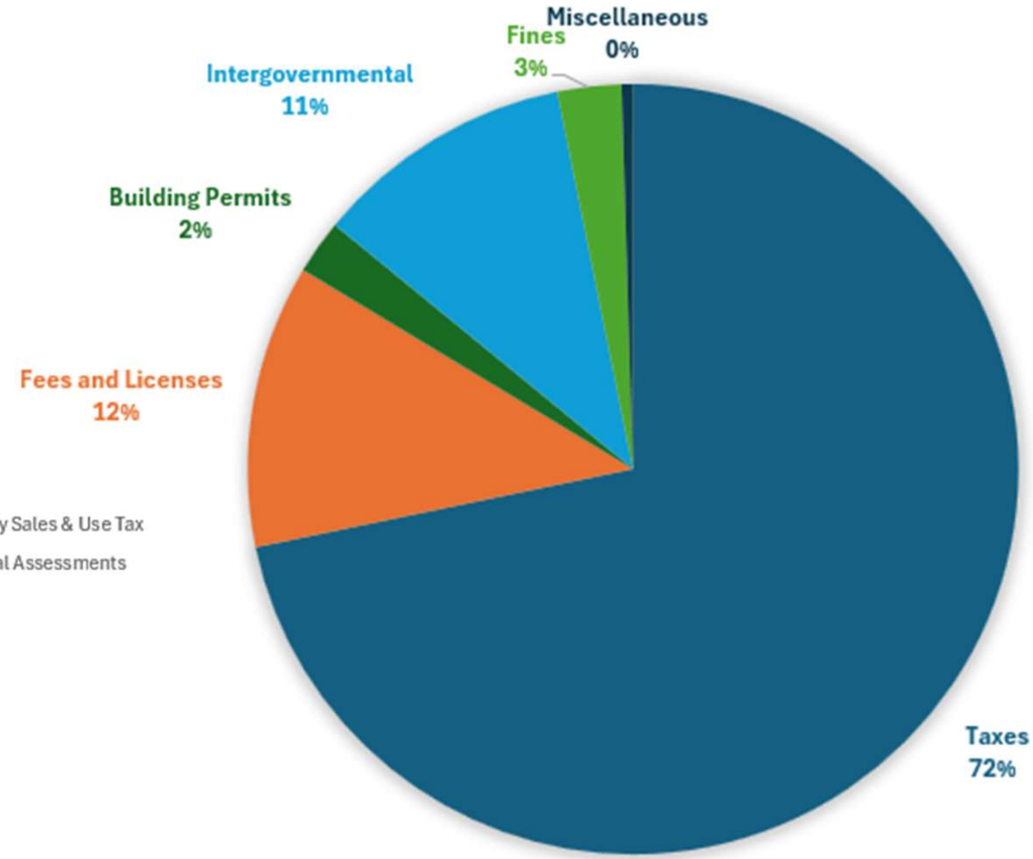
- Major Expenditure Changes:
  - Employee Pay – COLA, Merit Raises
    - Many of the cities of JoCo estimating a 3-4% pay increase with a combination of COLA and Merit raises
    - Recommending a 3.5% raise and bringing back the longevity bonus ($2,500) every 3 years anniversary – *approximately $100,000 increase to budget*
  - Benefits increasing by 3%, other contracts increasing by 3% (garbage pick up) to 19% (IT)
  - Reserve Fund – GFOA recommends approximately 20% (no less than 2 months of regular operating revenues or expenditures) – *proposed budget has a 21% reserve [down from 29%]*

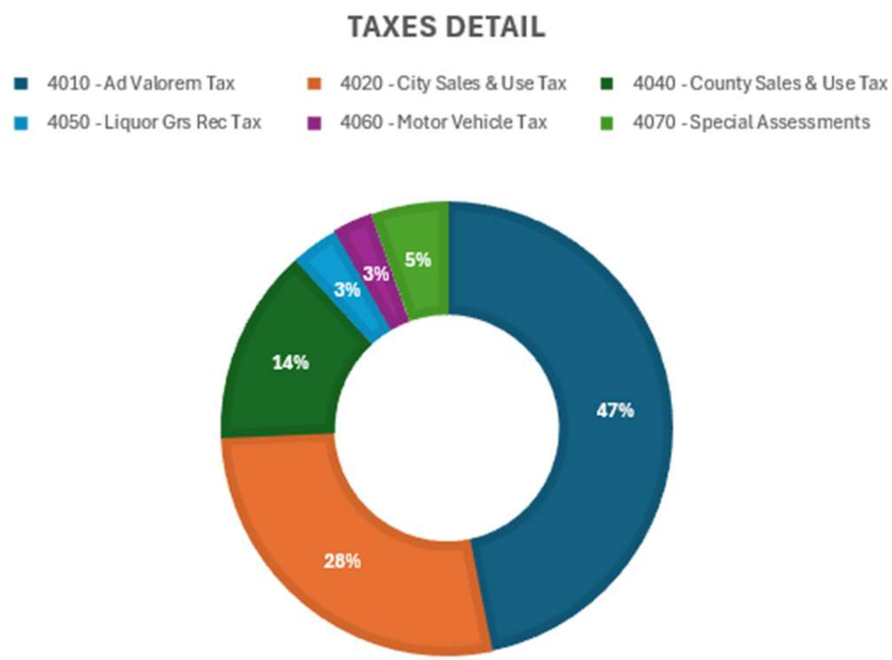
GENERAL FUND SUMMARY

- Revenue doesn't keep up with expenditures resulting in a reduction of fund balance
- Fund balance remains over recommended 20% but something to watch.

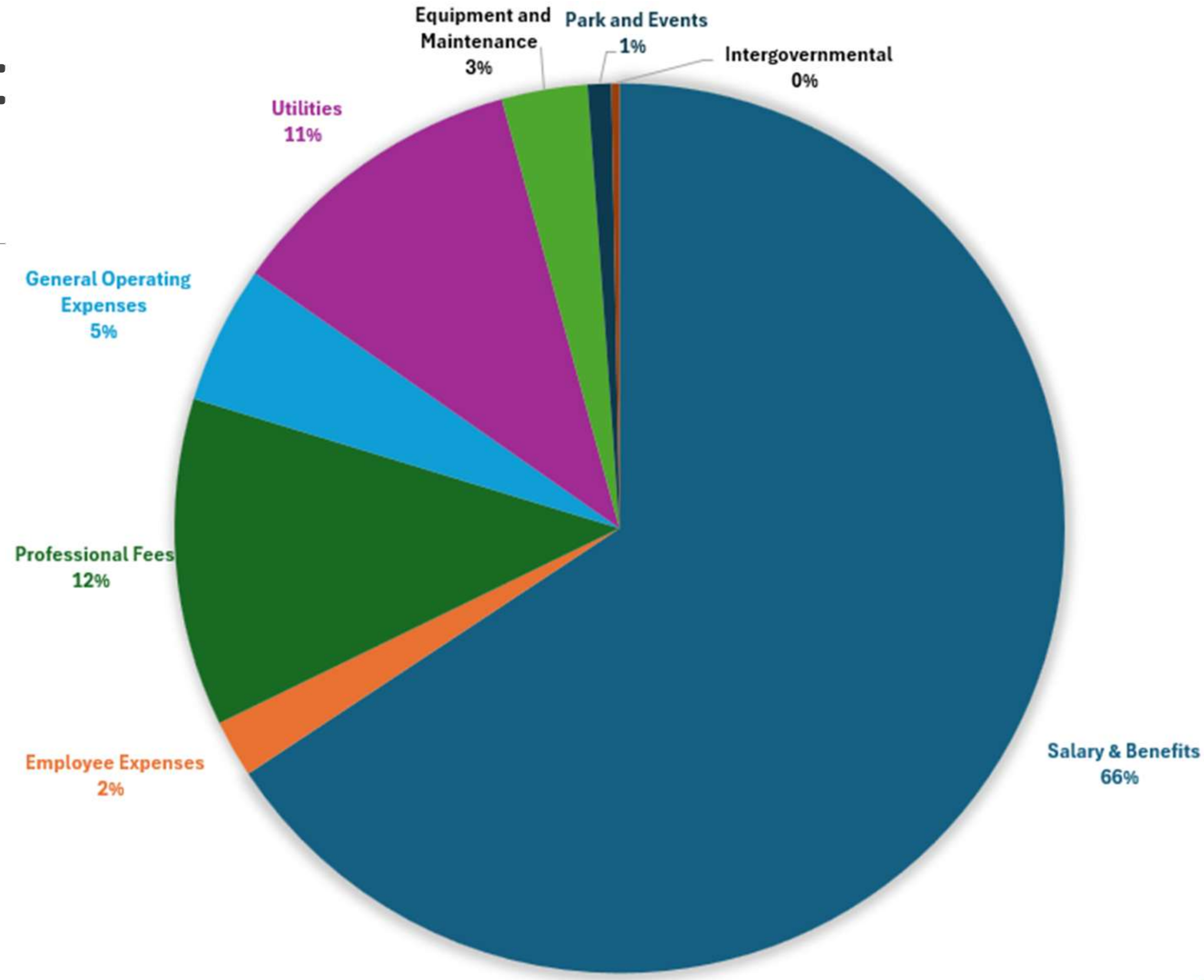
		Year Ending 12/31/2025	Year To Date 6/30/2026		Current Year Budget 12/31/2026	Next Year's Budget 2027
		Actual	Actual	Forecast	Adopted	Proposed
	Beginning Fund Balance	$ 1,358,333	$ 1,440,395	$ 1,440,395	$ 1,480,334	$ 1,281,234
Revenues						
	Taxes	$ 2,384,107	$ 1,192,182	$ 2,367,392	$ 2,331,259	$ 2,759,275
	Fees and Licenses	$ 478,352	$ 221,129	$ 444,953	$ 444,000	$ 444,000
	Building Permits	$ 102,706	$ 71,176	$ 114,025	$ 85,000	$ 85,000
	Intergovernmental	$ 366,651	$ 193,203	$ 393,133	$ 396,600	$ 406,749
	Restricted Use	$ -	$ 9,330	$ 9,330	$ -	$ -
	Fines	$ 117,006	$ 49,526	$ 99,937	$ 100,000	$ 100,000
	Miscellaneous	$ 46,416	$ 4,767	$ 239,890	$ 5,100	$ 17,600
	TOTAL	$ 3,495,240	$ 1,741,313	$ 3,668,661	$ 3,361,959	$ 3,812,624
Expenditures						
	Salary & Benefits	$ 2,095,866	$ 977,489	$ 2,074,872	$ 2,176,875	$ 2,213,800
	Employee Expenses	$ 43,423	$ 32,375	$ 48,828	$ 55,700	$ 70,250
	Professional Fees	$ 318,364	$ 117,805	$ 329,365	$ 414,850	$ 401,405
	General Operating Expenses	$ 129,384	$ 45,735	$ 133,965	$ 168,150	$ 179,100
	Utilities	$ 290,093	$ 137,462	$ 303,922	$ 331,580	$ 370,980
	Equipment and Maintenance	$ 116,367	$ 52,548	$ 105,098	$ 82,500	$ 105,000
	Park and Events	$ 26,777	$ 14,191	$ 31,708	$ 34,750	$ 28,750
	WV TIF 40% Sales Tax	$ 63,313	$ 64,235	$ 94,481	$ 60,000	$ 65,000
	Interfund Transfers	$ 648,487	$ 370,124	$ 654,699	$ 535,000	$ 642,500
	Intergovernmental	$ -	$ 45,840	$ 50,881	$ 10,000	$ 10,000
	TOTAL	$ 3,732,074	$ 1,857,804	$ 3,827,821	$ 3,869,405	$ 4,086,785
	Fund Balance	$ 1,121,499	$ 1,323,905	$ 1,281,234	$ 972,888	$ 1,007,073
	Reserves	32%		35%	29%	26%

General Fund: Revenues





General Fund: Expenditures



	Year Ending	Year To Date		Current Year Budget	Next Year's Budget
	12/31/2025	6/30/2026		12/31/2026	2027
	Actual	Actual	Forecast	Adopted	Proposed
Taxes					
4010 - Ad Valorem Tax	883,678.55	668,314.96	1,110,541.06	877,242.00	1,290,822.00
4020 - City Sales & Use Tax	780,184.85	259,909.64	643,032.93	760,000.00	760,000.00
4040 - County Sales & Use Tax	407,830.41	135,421.39	337,065.23	400,000.00	385,000.00
4050 - Liquor Grs Rec Tax	98,627.13	20,614.02	60,942.79	80,000.00	95,682.00
4060 - Motor Vehicle Tax	64,731.87	16,647.94	48,919.52	64,017.00	77,771.00
4070 - Special Assessments	149,054.46	91,273.84	166,890.28	150,000.00	150,000.00
Total Taxes	2,384,107.27	1,192,181.79	2,367,391.81	2,331,259.00	2,759,275.00
Fees and Licenses					
4110 - Woodside Rent	240,000.00	120,000.00	240,986.30	240,000.00	240,000.00
4120 - Utility Franchise Fees	204,183.81	97,297.55	182,996.18	170,000.00	170,000.00
4130 - Community Room Fees	3,456.00	985.00	3,505.55	5,000.00	5,000.00
4140 - Animal Tag Fee	-	-	-	-	-
4150 - Pool Fees	19,095.00	60.00	9,638.08	19,000.00	19,000.00
4160 - Occupational License	11,617.65	2,786.25	7,827.35	10,000.00	10,000.00
Total Fees and Licenses	478,352.46	221,128.80	444,953.46	444,000.00	444,000.00
Building Permits					
4210 - Building Permit Fee - WW	101,959.43	71,019.00	108,827.22	75,000.00	75,000.00
4220 - Building Permit Fee - WWH	582.00	-	2,520.55	5,000.00	5,000.00
4230 - Building Permit Fee - MW	165.00	157.00	2,677.55	5,000.00	5,000.00
Total Building Permits	102,706.43	71,176.00	114,025.32	85,000.00	85,000.00
Intergovernmental					
4310 - Police Services WWH	185,407.47	97,627.03	198,448.95	200,000.00	206,664.00
4320 - Police Services MW	142,187.54	74,869.82	153,006.81	155,000.00	158,485.00
4330 - Police Services - Crossing Guard	6,079.92	3,844.54	7,373.31	7,000.00	7,000.00
4340 - Police Services - Other Revenue	11,933.40	4,802.07	10,851.39	12,000.00	12,000.00
4350 - City Hall Use - WWH	2,100.00	1,050.00	2,108.63	2,100.00	2,100.00
4355 - City Hall Use - MW	2,100.00	1,050.00	2,108.63	2,100.00	2,100.00
4360 - Public Work Services - MW WH	10,795.12	4,911.47	10,960.79	12,000.00	12,000.00
4365 - Codes Services - MW WH	648.00	2,348.50	2,852.61	1,000.00	1,000.00
4370 - City Clerk Services - MW	5,400.00	2,700.00	5,422.19	5,400.00	5,400.00
Total Intergovernmental	366,651.45	193,203.43	393,133.31	396,600.00	406,749.00
Restricted Fees					
4410 - Stormwater Utility Fee	-	9,330.00	9,330.00	-	-
4490 - Bond Proceeds	-	-	-	-	-
Total Restricted Use	-	9,330.00	9,330.00	-	-
Fines					
4510 - Municipal Court Fines	117,006.00	49,526.00	99,936.96	100,000.00	100,000.00
Total Fines	117,006.00	49,526.00	99,936.96	100,000.00	100,000.00
Miscellaneous					
4720 - Other Income	46,189.88	4,717.35	7,237.90	5,000.00	17,500.00
4730 - Sale of Extra Trash Stickers	226.25	49.75	100.16	100.00	100.00
Total Miscellaneous	46,416.13	4,767.10	7,338.06	5,100.00	17,600.00
	3,495,239.74	1,741,313.12	3,436,108.92	3,361,959.00	3,812,624.00

General Fund - Revenues

- Reflects increasing ad valorem by 2 mills
- Intergovernmental fees will increase by 5% due to Police Services contracts with Mission Woods and Westwood Hills
- Increase in other revenue due to potential sale of motorcycle and PD grant for overtime

General Fund – General Overhead

	Year Ending 12/31/2025 Actual	Year To Date 6/30/2026 Actual	Forecast	Current Year Budget 12/31/2026 Adopted	Next Year's Budget 2027 Proposed
Miscellaneous					
4720 - Other Income	-	1,760.52	1,760.52	-	-
Total Miscellaneous	-	1,760.52	1,760.52	-	-
Salary & Benefits					
5040 - Payroll Taxes	1,771.22	298.40	1,306.62	2,000.00	2,000.00
5055 - 401a Match	17,201.00	8,022.50	20,625.24	25,000.00	25,000.00
5056 - AFLAC Expense	-	-	-	-	-
5060 - Salaries - No Retirement	23,150.00	11,700.00	23,496.16	23,400.00	23,400.00
Total Salary & Benefits	42,122.22	20,020.90	45,428.02	50,400.00	50,400.00
Employee Expenses					
5100 - Mayor's Fund/Longevity Bonus	-	-	-	-	15,000.00
5105 - Staff Activities	1,272.44	712.99	1,973.26	2,500.00	2,500.00
5110 - Training Programs	350.00	280.00	784.11	1,000.00	1,000.00
5120 - Travel Allowance	-	252.28	756.39	1,000.00	1,000.00
5130 - Dues & Subscriptions	4,293.97	3,443.02	5,711.51	4,500.00	4,500.00
Total Employee Expenses	5,916.41	4,688.29	9,225.27	9,000.00	24,000.00
Professional Fees					
5210 - Prosecutor & Judge Services	-	-	-	-	-
5230 - Animal Control Services	-	-	-	-	-
5240 - Municipal Court Costs	-	3,104.10	3,104.10	-	-
5250 - Legal Services	31,673.50	14,932.00	50,219.67	70,000.00	70,000.00
5260 - Audit Expenses	-	-	3,654.79	7,250.00	7,250.00
5270 - Payroll Services	6,956.36	3,320.80	7,353.68	8,000.00	8,000.00
5280 - Insurance & Bonds	110,052.03	35,048.00	105,623.34	140,000.00	140,000.00
5295 - Professional Services - Other	19,512.50	3,000.00	13,082.19	20,000.00	20,000.00
5296 - Treasurer's Services	20,384.79	6,961.64	16,035.61	18,000.00	18,000.00
Total Professional Fees	188,579.18	66,366.54	199,073.38	263,250.00	263,250.00
General Operating Expenses					
5310 - Office Supplies	4,966.10	2,900.92	6,429.69	7,000.00	7,000.00
5340 - Computer Expense	37,740.50	10,383.30	36,597.00	52,000.00	80,000.00
5345 - Postage	926.55	312.00	816.11	1,000.00	1,000.00
5350 - Printing	289.98	1,922.95	2,175.00	500.00	500.00
5355 - City Newsletter Expense	5,501.91	1,328.34	3,848.89	5,000.00	5,000.00
5360 - Legal Publications	811.52	219.22	471.27	500.00	500.00
5370 - Operating Supplies - Other	240.39	-	252.05	500.00	500.00
5395 - Miscellaneous Expense	(2,480.59)	34.33	-	-	-
XXXX - GF Cash Reserves					
Total General Operating Expenses	47,996.36	17,101.06	50,590.01	66,500.00	94,500.00
Utilities					
5410 - Building Utilities	30,265.20	18,758.95	38,923.33	40,000.00	40,000.00
5415 - Telephone & Data Connections	4,360.49	2,205.92	4,474.41	4,500.00	4,500.00
5420 - Street Light Utilities	12,049.57	6,430.17	13,991.81	15,000.00	15,000.00
5430 - Traffic Signal Utilities	33,508.95	10,701.61	25,824.90	30,000.00	30,000.00
5440 - Buildings & Grounds Maintenance	6,421.97	4,234.92	14,317.11	20,000.00	20,000.00
5450 - Resident Trash Service	146,945.80	77,280.00	151,888.22	148,000.00	192,400.00
5480 - Building Operations & Cleaning	18,724.20	6,567.50	16,649.69	20,000.00	20,000.00
Total Utilities	252,276.18	126,179.07	266,069.47	277,500.00	321,900.00
Park and Events					
5710 - Business Community Affairs	1,094.80	-	504.11	1,000.00	1,000.00
5720 - Outside Agencies	10,417.81	11,380.00	18,941.64	15,000.00	15,000.00
Total Park and Events	11,512.61	11,380.00	19,445.75	16,000.00	16,000.00
Miscellaneous					
5820 - Election Cost	3,024.70	-	-	-	-
5832 - WV TIF 40% Sales Tax	54,600.02	59,818.33	90,064.91	60,000.00	60,000.00
5850 - Market Value Adjustment	5,688.14	4,416.54	4,416.54	-	5,000.00
Total Miscellaneous	63,312.86	64,234.87	94,481.45	60,000.00	65,000.00
Interfund Transfers					
5910 - CIP - Transfer	350,000.00	370,000.00	556,520.55	370,000.00	470,000.00
5920 - Equipment Reserve Transfer	75,000.00	-	-	-	5,000.00
5960 - Debt Service Transfer	23,487.00	-	63,013.70	125,000.00	125,000.00
Total Interfund Transfers	448,487.00	370,000.00	619,534.25	495,000.00	600,000.00
Intergovernmental					
6010 - Building Permit Reimbursement - WWH	-	10,194.68	12,715.23	5,000.00	5,000.00
6020 - Building Permit Reimbursement - MW	-	35,645.50	38,166.05	5,000.00	5,000.00
Total Intergovernmental	-	45,840.18	50,881.28	10,000.00	10,000.00
TOTAL	1,060,202.82	727,571.43	1,356,489.40	1,247,650.00	1,445,050.00

- Technology hosting by Johnson County increasing fees by 19%
- 3% increase in GFL garbage collection

WESTWOOD

General Fund – Administration

	Year Ending	Year To Date		Current Year Budget	Next Year's Budget
	12/31/2025	6/30/2026		12/31/2026	2027
	Actual	Actual	Forecast	Adopted	Proposed
Salary & Benefits					
5010 - Salaries - KPERS	351006.52	186900.41	365108.19	353510	$ 377,000
5015 - Overtime - KPERS	2479.89	1157.29	3677.84	5000	$ 5,000
5030 - KPERS Contributions	36808.49	19222.1	39386.48	40000	$ 40,000
5040 - Payroll Taxes	30543.51	15449.63	32375.11	33575	$ 36,500
5041 - State Unemployment Taxes	2264.54	1498.48	2758.75	2500	$ 2,500
5045 - Health Insurance	60369.37	25067.17	62051.17	73365	$ 52,000
5050 - Car Allowance	5625	2600	5322.19	5400	$ 5,400
5060 - Salaries - No Retirement	13381.25	9225	22823.36	26975	$ 30,000
Total Salary & Benefits	502478.57	261120.08	533503.09	540325	$ 548,400
Employee Expenses					
5100 - Mayor's Discretionary Fund	706.85	0	252.05	500	$ 500
5105 - Staff Activities	1056.14	626.72	1382.88	1500	$ 1,500
5110 - Training Programs	3755.58	462.2	3486.86	6000	$ 6,000
5120 - Travel Allowance	4367.13	100	3124.66	6000	$ 6,000
5130 - Dues & Subscriptions	1436.08	590	1598.22	2000	$ 2,000
Total Employee Expenses	11321.78	1778.92	9844.67	16000	$ 16,000
Professional Fees					
5210 - Prosecutor & Judge Services	22925	11375	23977.74	25000	$ 25,000
5240 - Municipal Court Costs	29110.53	3553.76	16156.5	25000	$ 25,000
5295 - Professional Services - Other	34318.36	8566.25	23689.54	30000	$ 30,000
Total Professional Fees	86353.89	23495.01	63823.78	80000	$ 80,000
General Operating Expenses					
5310 - Office Supplies	1057.67	420.29	1176.45	1500	$ 1,500
5340 - Computer Expenses	0	190.09	190.09	0	$ -
5350 - Printing	141.75	1089.82	1341.87	500	$ 500
5370 - Operating Supplies - Other	2087.73	0	504.11	1000	$ 1,000
5395 - Miscellaneous Expense	188.25	25.98	25.98	0	$ -
Total General Operating Expenses	3475.4	1726.18	3238.5	3000	$ 3,000
Equipment and Maintenance					
5525 - Repairs & Maint Other Equipment	0	123.98	123.98	0	$ -
5570 - Machinery & Equipment Purchase	1345.09	458.41	458.41	0	$ -
Total Equipment and Maintenance	1345.09	582.39	582.39	0	$ -
Interfund Transfers					
5920 - Equipment Reserve Transfer	0	0	1260.27	2500	$ 2,500
Total Interfund Transfers	0	0	1260.27	2500	$ 2,500
TOTALS	604974.73	288702.58	612252.7	641825	$ 649,900.00

General Fund – Public Works

	Year Ending	Year To Date		Current Year Budget	Next Year's Budget
	12/31/2025	6/30/2026		12/31/2026	2027
	Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous					
4720 - Other Income	0	0	0	0	$ -
Total Miscellaneous	0	0	0	0	$ -
Salary & Benefits					
5010 - Salaries - KPERS	350468.71	163001.57	346799.93	364600	$ 360,000
5015 - Overtime - KPERS	12800.18	2544.37	10106.01	15000	$ 15,000
5030 - KPERS Contributions	37555.8	18914.11	39078.49	40000	$ 35,000
5040 - Payroll Taxes	27885.53	12169.99	29108.07	33600	$ 33,600
5045 - Health Insurance	52688.77	20830.17	49161.13	56200	$ 55,400
5060 - Salaries - No Retirement	17599.2	0	12602.74	25000	$ 25,000
Total Salary & Benefits	$ 498,998	$ 217,460	$ 486,856	$ 534,400	$ 524,000
Employee Expenses					
5105 - Staff Activities	$ -	$ -	$ 500	$ 1,000	$ 500
5110 - Training Programs	$ 24	$ -	$ 1,000	$ 1,200	$ 1,000
5120 - Travel Allowance	$ 777	$ 47	$ 1,000	$ 1,200	$ 1,000
5130 - Dues & Subscriptions	$ 2,258	$ 2,039	$ 2,300	$ 2,200	$ 2,500
5140 - Uniforms & Cleaning	$ 3,070	$ 1,379	$ 2,000	$ 2,000	$ 2,000
5150 - DOT Drug Test Administrative	$ 714	$ 184	$ 700	$ 600	$ 750
Total Employee Expenses	$ 6,844	$ 3,649	$ 7,500	$ 8,200	$ 7,750
Professional Fees					
5290 - Engineering/Design Services	$ 955	$ -	$ 10,000	$ 15,000	$ 10,000
5295 - Professional Services - Other	$ 225	$ -	$ 1,000	$ 2,000	$ 2,000
Total Professional Fees	$ 1,180	$ -	$ 11,000	$ 17,000	$ 12,000
General Operating Expenses					
5310 - Office Supplies	$ 513	$ 44	$ 750	$ 750	$ 750
5320 - Gas & Oil	$ 11,563	$ 5,844	$ 13,000	$ 15,000	$ 15,000
5330 - Small Tool Expense	$ 2,661	$ 35	$ 3,000	$ 3,000	$ 3,000
5340 - Computer Expense	$ -	$ -	$ 500	$ 500	$ 2,500
5350 - Printing	$ -	$ -	$ -	$ 300	$ 250
5370 - Operating Supplies - Other	$ 7,619	$ 1,940	$ 8,000	$ 8,000	$ 8,000
5395 - Miscellaneous Expense	$ 37	$ -	$ -	$ -	$ -
Total General Operating Expenses	$ 22,393	$ 7,863	$ 25,250	$ 27,550	$ 29,500
Utilities					
5410 - Building Utilities	$ 7,907	$ 3,892	$ 10,000	$ 15,000	$ 10,000
5415 - Telephone & Data Connections	$ 1,539	$ 993	$ 2,500	$ 2,580	$ 2,580
5440 - Buildings & Grounds Maintenance	$ 1,033	$ 438	$ 1,000	$ 1,000	$ 1,000
5445 - City Facility Trash Service	$ 1,044	$ -	$ 1,000	$ 1,000	$ 1,000
Total Utilities	$ 11,523	$ 5,323	$ 14,500	$ 19,580	$ 14,580
Equipment and Maintenance					
5510 - Repairs & Maint Buildings	$ 8,286	$ 2,520	$ 10,000	$ 5,000	$ 10,000
5515 - Repairs & Maint Vehicles	$ 13,992	$ 11,759	$ 15,000	$ 10,000	$ 15,000
5530 - Repairs & Maint Streets	$ 25,387	$ 392	$ 7,500	$ 7,500	$ 7,500
5535 - Repairs & Maint Other	$ 17,313	$ 3,740	$ 10,000	$ 10,000	$ 10,000
5550 - Sand & Salt	$ 8,289	$ 3,148	$ 12,000	$ 12,000	$ 12,000
5570 - Machinery & Equipment Purchase	$ 2,100	$ 6,904	$ 7,500	$ 2,500	$ 5,000
5575 - Street Lights	$ 9,776	$ 12,838	$ 15,500	$ 5,000	$ 5,000
5576 - Traffic Signals	$ 3,381	$ 1,523	$ 5,000	$ 5,000	$ 5,000
5577 - Street Signs	$ 1,041	$ 1,716	$ 3,500	$ 3,500	$ 3,500
Total Equipment and Maintenance	$ 89,565	$ 44,540	$ 86,000	$ 60,500	$ 73,000
Interfund Transfers					
5920 - Equipment Reserve Transfer	$ 200,000	$ -	$ 30,000	$ 30,000	$ 20,000
Total Interfund Transfers	$ 200,000	$ -	$ 30,000	$ 30,000	$ 20,000
TOTAL	$ 830,503	$ 278,836	$ 661,106	$ 697,230	$ 680,830

General Fund – Police Department

	Year Ending 12/31/2025	Year To Date 6/30/2026		Current Year Budget 12/31/2026		Next Year's Budget 2027
	Actual	Actual	Forecast	Adopted		Proposed
Salary & Benefits						
5020 - Salaries - KPF	667537.09	305734.87	628112.95	639500		$ 680,000
5025 - Overtime - KPF	57906.95	20523.77	53290.89	65000		$ 60,000
5035 - KP&F Contributions	173303.13	85802.12	168980.2	165000		$ 165,000
5040 - Payroll Taxes	52426.29	24862.4	54100.76	58000		$ 61,000
5045 - Health Insurance	83966.94	35810.78	86347.77	100250		$ 104,000
5050 - Car Allowance	6250	2750	5774.66	6000		$ 6,000
5065 - PT Reserve Salary	10876.25	3403.75	12477.72	18000		$ 15,000
Total Salary & Benefits	1052266.65	478887.69	1009084.95	1051750		$ 1,091,000
Employee Expenses						
5105 - Staff Activities	477.76	1101.26	1605.37	1000		$ 1,000
5110 - Training Programs	9883.26	6632.06	12681.38	12000		$ 12,000
5120 - Travel Allowance	2420.54	0	756.16	1500		$ 1,500
5130 - Dues & Subscriptions	1770	1675	2683.22	2000		$ 2,000
5140 - Uniforms & Cleaning	4789.54	1507.61	4532.27	6000		$ 6,000
Total Employee Expenses	19341.1	10915.93	22258.4	22500		$ 22,500
Professional Fees						
5220 - School Crossing Guard Services	12235.08	5741.04	12798.57	14000		$ 14,155
5225 - Mental Health Co-Responder	6627.76	2165.96	9727.6	15000		$ 10,000
5230 - Animal Control Services	6195.6	3438	7269.23	7600		$ 4,000
5295 - Professional Services - Other	17192.52	16598.52	25672.49	18000		$ 18,000
Total Professional Fees	42250.96	27943.52	55467.89	54600		$ 46,155
General Operating Expenses						
5310 - Office Supplies	1220.54	1226.97	1983.13	1500		$ 1,500
5320 - Gas & Oil	21040.38	8505.74	17327.66	17500		$ 17,500
5340 - Computer Expense	32198.31	8199.83	28364.21	40000		$ 18,000
5345 - Postage	77.75	0	50.41	100		$ 100
5350 - Printing	1039.3	56.97	1065.19	2000		$ 2,000
5370 - Operating Supplies - Other	3123.28	1955.13	6996.23	10000		$ 10,000
5395 - Miscellaneous Expense	-93.2	800	800	0		$ -
Total General Operating Expenses	58606.36	20744.64	56586.83	71100		$ 49,100
Utilities						
5415 - Telephone & Data Connections	3362.7	1324.8	3593.29	4500		$ 4,500
Total Utilities	3362.7	1324.8	3593.29	4500		$ 4,500
Equipment and Maintenance						
5515 - Repairs & Maint Vehicles	11802.08	3011.92	7044.8	8000		$ 8,000
5525 - Repairs & Maint Other Equipment	1721.6	2603.71	4116.04	3000		$ 3,000
5570 - Machinery & Equipment Purchase	7690.73	0	504.11	1000		$ 11,000
Total Equipment and Maintenance	21214.41	5615.63	11664.95	12000		$ 22,000
Park and Events						
5720 - Outside Agencies	1199.99	1100	1856.16	1500		$ 1,500
Total Park and Events	1199.99	1100	1856.16	1500		$ 1,500
Interfund Transfers						
5920 - Equipment Reserve Transfer	0	0	5041.1	10000		$ 20,000
Total Interfund Transfers	0	0	5041.1	10000		$ 20,000
TOTAL	$ 1,198,242	$ 546,532	$ 1,165,554	$ 1,227,950	$ -	$ 1,256,755

WESTWOOD

General Fund – Parks & Recreation

	Year Ending	Year To Date		Current Year Budget	Next Year's Budget
	12/31/2025	6/30/2026		12/31/2026	2027
	Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous					
4720 - Other Income	0	146.81	146.81	0	$ -
Total Miscellaneous	0	146.81	146.81	0	$ -
General Operating Expenses					
5370 - Operating Supplies - Other	199.96	0	1512.33	3000	$ 3,000.00
Total General Operating Expenses	199.96	0	1512.33	3000	$ 3,000.00
Utilities					
5410 - Building Utilities	6735.49	1652.33	6693.43	10000	$ 10,000.00
5470 - Tree & Easement Care	5680.53	26	5067.1	10000	$ 10,000.00
5475 - Landscaping Maintenance	10515.36	2957.26	7998.36	10000	$ 10,000.00
Total Utilities	22931.38	4635.59	19758.89	30000	$ 30,000.00
Equipment and Maintenance					
5525 - Repairs & Maint Other Equipment	5587.17	2392.37	7433.47	10000	$ 10,000.00
Total Equipment and Maintenance	5587.17	2392.37	7433.47	10000	$ 10,000.00
Park and Events					
5740 - Oktoberfest	7433.86	290	4322.88	8000	$ 8,000.00
5750 - Fireworks	5592.02	0	3024.66	6000	$ -
5760 - Other Events	1038.79	987.63	2247.9	2500	$ 2,500.00
5770 - Pool Pass Expenses	0	432.96	811.04	750	$ 750.00
Total Park and Events	14064.67	1710.59	10406.48	17250	$ 11,250.00
TOTAL	$ 42,783.18	$ 8,885.36	$ 39,257.98	$ 60,250.00	$ 54,250.00

- This budget does not reflect increasing maintenance fees due to the redesign of Joe D Dennis Park as that will not be complete until the end of 2027/beginning of 2028.
- The local match is not currently budgeted as the funds are expected to come from donations and future TIF proceeds from the Hunt Midwest project. If this changes, then Westwood will need to do a budget amendment.

WESTWOOD

Capital Improvements Fund – Streets and Infrastructure

- The proposed GO Bond issuance would generate approximately $2.5 million in today's dollars to kick start Westwood's street and streetlight project list
- The debt service would be paid by the 4 mill levy increase approved in 2025 that went into affect in 2026 – approximately $200,000 annually.

	Year Ending 12/31/2025 Actual	Current Year Budget 12/31/2026 Adopted	Next Year's Budget 2027 Proposed	Future Year 2028 Forecast	Future Year 2029 Forecast	Future Year 2030 Forecast	Future Year 2031 Forecast
Beginning Fund Balance	$ 1,315,845	$ 1,199,587	$ 1,918,705	$ 1,384,474	$ 993,705	$ (760,545)	$ (1,965,321)
Taxes							
4030 - City Sales & Use Tax - Special	$ 390,092	$ 353,625	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
Total Taxes	$ 390,092	$ 353,625	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
Interfund Transfers							
4810 - Transfer from General Fund	$ 350,000	$ 370,000	$ 370,000	$ 390,000	$ 400,000	$ 410,000	$ 420,000
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac)							
47th Terrace, Mission to Belinder							
47th Terrace, Belinder to Rainbow							
48th Ter. Cul De Sacs (off Mission and off Belinder)							
49th Street Cul De Sac							
4840 - Transfer from Stormwater Fund	$ 92,000	$ 142,852	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Expensed to Special Highway Fund	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Interfund Transfers	$ 442,000	$ 512,852	$ 520,000	$ 540,000	$ 550,000	$ 560,000	$ 570,000
	$ 2,147,937	$ 2,519,064	$ 2,813,705	$ 2,299,474	$ 1,918,705	$ 174,455	$ (1,020,321)
Professional Fees							
5290 - Engineering/Design Services	$ 81,310	$ 26,000					
Streets & Streetlights							
Previous Projects	$ 38,982						
50th Belinder to Mission							
W. 50th St., Rainbow to Belinder			$ 132,544				
W. 50th Pl., Belinder to W. 51st St.			$ 24,639				
W. 51st St., Belinder to W. 50th Pl.			$ 48,411				
Booth, W. 48th St. to W. 48th Ter.				$ 27,657			
W. 48th Ter., Belinder to Rainbow				$ 145,800			
W. 48th St., Booth to Rainbow				$ 73,800			
Booth, W. 48th Ter. To W. 49th Ter.				$ 31,500			
W. 47th Ter., Belinder to Rainbow					$ 76,575		
W. 47th Ter., Belinder to Mission					$ 140,675		
W. 51st Ter., Belinder to Rainbow						$ 112,300	
W. 51st St., Rainbow to W. 51st Ter.						$ 39,133	
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac)							
47th Terrace, Mission to Belinder							
47th Terrace, Belinder to Rainbow							
48th Ter. Cul De Sacs (off Mission and off Belinder)							
49th Street Cul De Sac							
Facilities							
Park Improvements Planning	$ 70,050						
5295 - Professional Services - Other	$ -						
Total Professional Fees	$ 190,342	$ 26,000	$ 205,594	$ 278,757	$ 217,250	$ 151,433	$ -
Equipment and Maintenance							
5545 - Stone Wall Repairs	$ -	$ 3,620	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
5575 - Street Lights	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Total Equipment and Maintenance	$ -	$ 8,620	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Street and Stormwater							
5610 - Capital Improvement Expense		$ 42,094					
Streets & Streetlights							
Previous Projects							
50th Belinder to Mission							
W. 50th St., Rainbow to Belinder			$ 883,637				
W. 50th Pl., Belinder to W. 51st St.			$ -	$ 164,269		$ -	$ -
W. 51st St., Belinder to W. 50th Pl.				$ 322,743			
Booth, W. 48th St. to W. 48th Ter.					$ 248,000		
W. 48th Ter., Belinder to Rainbow					$972,000		
W. 48th St., Booth to Rainbow					$ 492,000		
Booth, W. 48th Ter. To W. 49th Ter.					$ 210,000		
W. 47th Ter., Belinder to Rainbow						$ 510,504	
W. 47th Ter., Belinder to Mission						$ 937,839	
W. 51st Ter., Belinder to Rainbow							$ 748,674
W. 51st St., Rainbow to W. 51st Ter.							$ 260,889
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac)							
47th Terrace, Mission to Belinder							
47th Terrace, Belinder to Rainbow							
48th Ter. Cul De Sacs (off Mission and off Belinder)							
49th Street Cul De Sac							
Total Streets & Streetlights	$ -	$ -	$ 883,637	$ 487,012	$ 1,922,000	$ 1,448,343	$ 1,009,563
Facilities							
Public Works Building Repairs		$ 50,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Park Improvements			$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Facilities	$ -	$ 50,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Interfund Transfers							
5960 - Debt Service Transfer	$ 175,000	$ 175,000	$ 175,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
Total Interfund Transfers	$ 175,000	$ 175,000	$ 175,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
	$ 365,342	$ 259,620	$ 1,429,231	$ 1,305,769	$ 2,679,250	$ 2,139,776	$ 1,549,563
TOTAL	$ 1,782,595	$ 2,259,444	$ 1,384,474	$ 993,705	$ (760,545)	$ (1,965,321)	$ (2,569,884)

	Estimated Timeline								
Priority	Engineering	Construction	Project Location	Est Const Cost	Est StLight Cost	Est Design Eng	Est Const Eng	Project Totals	8% Inflation
1	2026	2027	W. 50th St., Rainbow to Belinder	$ 352,517	$ 531,120	$ 70,690	$ 61,854	$ 1,016,181	$ 1,097,475
2	2027	2028	W. 50th Pl., Belinder to W. 51st St.	$ 164,269	$ -	$ 13,141	$ 11,498	$ 188,908	$ 204,021
3	2027	2028	W. 51st St., Belinder to W. 50th Pl.	$ 322,743	$ -	$ 25,819	$ 22,592	$ 371,154	$ 400,846
4	2028	2029	Booth, W. 48th St. to W. 48th Ter.	$ 156,000	$ 92,000	$ 19,840	$ 17,360	$ 285,200	$ 308,016
5	2028	2029	W. 48th Ter., Belinder to Rainbow	$ 634,000	$ 338,000	$ 77,760	$ 68,040	$ 1,117,800	$ 1,207,224
6	2028	2029	W. 48th St., Booth to Rainbow	$ 314,000	$ 178,000	$ 39,360	$ 34,440	$ 565,800	$ 611,064
7	2028	2029	Booth, W. 48th Ter. To W. 49th Ter.	$ 210,000	$ -	$ 16,800	$ 14,700	$ 241,500	$ 260,820
8	2029	2030	W. 47th Ter., Belinder to Rainbow	$ 189,444	$ 321,060	$ 40,840	$ 35,735	$ 587,079	$ 634,045
9	2029	2030	W. 47th Ter., Belinder to Mission	$ 602,199	$ 335,640	$ 75,027	$ 65,648	$ 1,078,514	$ 1,164,795
10	2030	2031	W. 51st Ter., Belinder to Rainbow	$ 283,614	$ 465,060	$ 59,893	$ 52,407	$ 860,974	$ 929,852
11	2030	2031	W. 51st St., Rainbow to W. 51st Ter.	$ 82,149	$ 178,740	$ 20,871	$ 18,262	$ 300,022	$ 324,024
12			W. 51st Ter., Belinder to Mission	$ 65,892	$ 295,680	$ 28,926	$ 25,310	$ 415,808	$ 449,073
13			W. 50th Ter., Belinder to Cul-de-Sac	$ 59,073	$ -	$ 4,725	$ 4,135	$ 67,933	$ 73,368
14			W. 48th Ter., Belinder to Cul-de-Sac	$ 44,715	$ 132,828	$ 14,203	$ 12,428	$ 204,174	$ 220,508
15			W. 48th Ter., Mission to Cul-de-Sac	$ 58,038	$ 210,054	$ 21,447	$ 18,766	$ 308,305	$ 332,969
16			W. 49th St., Belinder to Cul-de-Sac	$ 54,092	$ 314,640	$ 29,498	$ 25,811	$ 424,041	$ 457,964

Capital Improvement Plan

CIP Funding Option – General Obligation Bond Issuance

Mill Levy Dedicated to Debt Service	Project Fund Deposit (total take home after fees)	Average Annual Debt Service Payment	Total Payment over 20 Years
2 Mill Levy	$ 1,177,358	$ 98,000	$ 1,953,750
4 Mill Levy	$ 2,531,907	$ 196,000	$ 3,940,250
6 Mill Levy	$ 3,903,310	$ 298,000	$ 5,952,750

Capital Improvements Fund – Facilities

- The proposed 2 mill increase would go to the Capital Improvement Fund but earmarked specifically for facilities – City Hall and the Public Works building. Both buildings have substantial deferred maintenance.

		2027	2028
	Cash Carryforward	$ -	$ 100,000
Revenues			
Transfers			
	General Fund	$ 100,000	$ 100,000
	Equipment Reserve Fund		
	Debt Service Fund		
	Budgeted Resources	$ 100,000	$ 200,000
Expenditures			
	Expenditures Total	$ -	
Fund Balance		$ 100,000	$ 200,000

WESTWOOD

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 2024 Need: $850,850 [*2026 Est. $978,478*]

PUBLIC WORKS

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

TOTAL 2024 Need: $863,093 [*2026 Est. $992,557*]

Mill Rate Increase Impact to the City of Westwood

FY2027 Mill Levy Change	No Change	+1 Mill	+2 Mill	+3 Mill	+4 Mill
Mill Levy	25.199	26.199	27.199	28.199	29.199
City Revenue Increase	0	$ 53,363	$ 106,726	$ 160,089	$ 213,452

Mill Rate Increase Impact to Westwood Homeowners

FY2027 Mill Levy Change	No Change	+1 Mill	+2 Mill	+3 Mill	+4 Mill
Home Value	$ 300,000				
Residential City Property Tax Bill	$ 869	$ 904	$ 938	$ 973	$ 1,007
Change from FY26 to FY27 (Annual)	$ -	$ 35	$ 69	$ 104	$ 138
Change from FY26 to FY27 (Monthly)	$ -	$ 3	$ 6	$ 9	$ 12
Home Value	$ 500,000				
Residential City Property Tax Bill	$ 1,449	$ 1,506	$ 1,564	$ 1,621	$ 1,679
Change from FY26 to FY27 (Annual)	$ -	$ 58	$ 115	$ 173	$ 230
Change from FY26 to FY27 (Monthly)	$ -	$ 5	$ 10	$ 14	$ 19
Home Value	$ 750,000				
Residential City Property Tax Bill	$ 2,173	$ 2,260	$ 2,346	$ 2,432	$ 2,518
Change from FY26 to FY27 (Annual)	$ -	$ 86	$ 173	$ 259	$ 345
Change from FY26 to FY27 (Monthly)	$ -	$ 7	$ 14	$ 22	$ 29
Home Value	$ 1,000,000				
Residential City Property Tax Bill	$ 2,898	$ 3,013	$ 3,128	$ 3,243	$ 3,358
Change from FY26 to FY27 (Annual)	$ -	$ 115	$ 230	$ 345	$ 460
Change from FY26 to FY27 (Monthly)	$ -	$ 10	$ 19	$ 29	$ 38

Equipment Reserve Fund

		2026	2027	2028	2029
	Cash Carryforward	$ 354,597	$ 347,250	$ 319,750	$ 500,888
Sale of Assets					
Grants					
Transfers					
	General Fund - Public Works	$ 30,000	$ 20,000	$ 30,000	$ 30,000
	General Fund - Public Safety	$ 10,000	$ 20,000	$ 30,000	$ 30,000
	General Fund - Administration	$ 2,500	$ 2,500	$ 5,000	$ 5,000
	General Fund - General Overhead	$ -	$ 5,000	$ 10,000	$ 10,000
	Stormwater Utility Fund		$ 350,000		
Resources		$ 397,097	$ 397,500	$ 394,750	$ 575,888
Department / Project Description					
	Inflation Calculator	10%	15%	20%	25%
Public Works					
Replace 2004 Ford F-550 & Equipment	$ 83,000.00				
Replace 2004 Street Sweeper	$ 350,000.00		$ 350,000		
Purchase Leaf Vacuum	$ 271,223.00				
Pull-behind Water Wagon	$16,600				
Replace 2012 Ford F-350	$ 58,000.00				
Replace 2012 Ford F-550 & Equipment	$ 102,000.00		$ 75,000		
Replace 2015 Explorer	$ 37,000.00				
PW Sub Total		$ -	$ 425,000	$ -	$ -
Public Safety					
Replace 2021 Explorer #3 (Vehicle No. 121)	$ 50,000.00			$ 60,000	$ 62,500
Vehicle Equipment	$ 15,000.00			$ 15,000	$ 15,000
Safety Vests	$ 10,000.00				$ 15,000
Tasers and Gear (10)	$ 20,000.00				
Vehicle/Body Camera System	$ 32,500.00				
PS Sub Total		$ -	$ -	$ 75,000	$ 92,500
City Hall Improvements and Systems / IT					
Website Upgrade					
Conference Room Table / Chairs		Donated			
Community Room & Furniture					
Computers (x 6) and related desktop equipment replacement		$ 15,000			
Radios per Federal Mandate					
CH/IT Sub Total		$ -	$ -	$ -	$ -
Total		$ 15,000	$ 425,000	$ 75,000	$ 92,500
Beginning Cash		$ 458,387.6	$ 347,250.0	$ 500,887.6	$ 319,750.0
Revenues		$ -	$ -	$ -	$ -
Transfers In		$ 42,500.0	$ 397,500.0	$ 75,000.0	$ 75,000.0
Expenditures		$ -	$ (425,000.0)	$ (75,000.0)	$ (92,500.0)
Ending Cash		$ 500,887.6	$ 319,750.0	$ 500,887.6	$ 302,250.0

Major Asset Purchases

Equipment Reserve Fund

2026

2027

2028

2029

2030

WESTWOOD

Stormwater Utility Fund

		2026		2027	2028	2029	2030
	Cash Carryforward	$ 320,982		$ 552,862	$ 286,346	$ 372,830	$ 454,314
Revenues							
	Stormwater Utility Fee	$ 240,000		$ 240,000	$ 240,000	$ 240,000	$ 240,000
	Johnson County Stormwater BMP Reimbursement						
Transfers							
	CIP	$ (100,000)		$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)
	Equipment Reserve Fund	$ -		$ (350,000)	$ -	$ -	$ -
	Debt Service Fund	$ (43,516)		$ (43,516)	$ (43,516)	$ (43,516)	$ (43,516)
	Budgeted Resources	$ 417,466		$ 299,346	$ 382,830	$ 469,314	$ 550,798
Expenditures							
Professional Services							
Stormwater Repairs and Maintenance		$ 5,000		$ 5,000	$ 5,000	$ 5,000	$ 5,000
Leaf Pickup Program Expenses		$ 20,000		$ 20,000	$ 20,000	$ 20,000	$ 20,000
	Expenditures Total	$ 10,000		$ 13,000	$ 10,000	$ 15,000	$ 15,000
Fund Balance		$ 407,466		$ 286,346	$ 372,830	$ 454,314	$ 535,798

WESTWOOD

Special Highway Fund

		2026		2027		2028		2029	
	Cash Carryforward	$	242,589	$	238,119	$	237,939	$	237,759
Revenues									
	State Highway Maintenance	$	10,530	$	14,820	$	14,820	$	14,820
	Special Highway	$	45,000	$	45,000	$	45,000	$	45,000
	Budgeted Resources	$	298,119	$	297,939	$	297,759	$	297,579
Expenditures									
Street Repairs and Maintenance		$	10,000	$	10,000	$	10,000	$	10,000
Rainbow Blvd.		$	-					$	-
	Expenditures Total	$	10,000	$	10,000	$	10,000	$	10,000
Fund Balance		$	288,119	$	287,939	$	287,759	$	287,579
Capital Projects		$	(50,000)	$	(50,000)	$	(50,000)	$	(50,000)
Ending Fund Balance		$	238,119	$	237,939	$	237,759	$	237,579

WESTWOOD

Woodside Village TIF/CID Fund

	2025	2026	2027	2028	2029
Cash Carryforward	$ 802,800	$ 910,697	$ 1,016,466	$ 62,267	$ 180,168
Revenues					
JoCo CARS Program		$ -	$ 944,000	$ -	$ -
Woodside Village Ad Valorem Tax	$ 503,032	$ 544,583	$ 560,920	$ 577,748	$ 595,081
Woodside Village CID 1	$ 265,645	$ 273,614	$ 281,823	$ 290,277	$ 298,986
Woodside Village CID 2	$ 107,897	$ 111,134	$ 114,468	$ 117,902	$ 121,439
Budgeted Resources	$ 1,679,374	$ 1,840,028	$ 2,917,677	$ 1,048,194	$ 1,195,674
Expenditures					
UMB TIF Payment	$ 503,032	$ 544,583	$ 560,920	$ 577,748	$ 595,081
UMB CID Payment	$ 265,645	$ 273,614	$ 281,823	$ 290,277	$ 298,986
Professional Fees - 47th Place Improvements		$ 5,365	$ 232,600	$ -	$ -
Street & Stormwater - 47th Place Improvements		$ -	$ 1,780,067	$ -	$ -
Expenditures Total	$ 768,677	$ 823,562	$ 2,855,410	$ 868,026	$ 894,066
Fund Balance	$ 910,697	$ 1,016,466	$ 62,267	$ 180,168	$ 301,607

WESTWOOD

Debt Service Fund

		2025	2026	2027	2028	2029
	Cash Carryforward	$ 170,739	$ 488,024	$ 361,561	$ 521,177	$ 586,390
Revenues						
	Ad Valorem Tax	$ 22,769	$ 27,634	$ 28,463	$ 29,317	$ 30,196
Transfers						
	General Fund	$ 23,487	$ 125,000	$ 125,000	$ 29,317	$ 30,196
	CIP Special Sales Tax	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000
	Donation	$ 285,000				
	Stormwater Utility Fund	$ 43,516	$ 43,516	$ 43,516	$ 43,516	$ 43,516
	Budgeted Resources	$ 720,510	$ 859,174	$ 733,540	$ 798,327	$ 865,298
Expenditures						
5050 Rainbow Blvd. Lease Purchase Agreement		$ 19,800	$ 285,000	$ -	$ -	$ -
Street and Stormwater GO Bonds (2020A)		$ 212,688	$ 212,613	$ 212,363	$ 211,938	$ 213,374
Misc.						
	Expenditures Total	$ 232,488	$ 497,613	$ 212,363	$ 211,938	$ 213,374
Fund Balance		$ 488,023	$ 361,561	$ 521,177	$ 586,390	$ 651,925

Big Picture Reflections

This revised budget reflects a 2 mill increase, which results in $100,000 annually dedicated to facilities. Previously, extraordinary facility maintenance has relied on cash reserves.

The dedication of the 2025 approved 4 mill increase to issue GO Bonds for streets and infrastructure will allow the City to move through a significant number of necessary projects at a lower overall cost of funds – an overall savings to the residents.

This revised budget reflects a General Fund reserve balance of 26%, under the Council 30% target. Note: In past years, expenses have come in lower than budgeted and revenues higher, resulting in actual reserves to be higher than budgeted but this is something we need to be aware of.

The City's debt on 5050 Rainbow Blvd. was covered by outside funds and resulted in an increase in the GF reserves in 2026.

The expiration of the ½ cent sales tax for capital improvements in approaching. City Staff and City Council will be analyzing options with a sales tax renewal and/or addition in 2027. Sales tax is an opportunity to diversify the City's revenue, reduce the reliance on increasing property values, and increase the share of non-resident revenue.

The Variety KC grant to redesign Joe D Dennis Park will result in a large payment in 2027 as a local match (through donations and projected TIF proceeds) and an expected increase in ongoing park maintenance starting in 2028.

City of Westwood, Kansas
City Council Work Session
4700 Rainbow Boulevard
August 13, 2026 – 5:00 PM

Council Present:	David E. Waters, Mayor Jeff Harris, Council President Steph Becker, Councilmember Spencer Day, Councilmember Laura Steele, Councilmember Holly Wimer, Councilmember
Council Absent:	None
Staff Present:	Katherine Carttar, City Administrator Curtis Mansell, Police Chief John Sullivan, Public Works Director Ryan Denk, City Attorney Abby Schneweis, City Clerk

Call to Order

Mayor Waters called the work session to order at 5:00 p.m. on August 13, 2026. Ms. Schneweis called the roll. A quorum was present.

Work Session Items/Discussion of Upcoming Matters

FY 2027 Budget Development: Capital Improvements Plan and Mill Rate Determination

Mayor Waters and Ms. Carttar lead a discussion regarding the FY 2027 budget.

Adjournment to Regular Meeting

The work session adjourned at 6:50 p.m. to prepare for the regular City Council meeting.

City of Westwood, Kansas
City Council Meeting
4700 Rainbow Boulevard
August 13, 2026 – 7:00 p.m.

Council Present:	David E. Waters, Mayor Jeff Harris, Council President Steph Becker, Councilmember Spencer Day, Councilmember Laura Steele, Councilmember Holly Wimer, Councilmember
Council Absent:	None
Staff Present:	Katherine Carttar, City Administrator Curtis Mansell, Police Chief John Sullivan, Public Works Director Ryan Denk, City Attorney Abby Schneweis, City Clerk

Call to Order

Mayor Waters called the meeting to order at 7:00 p.m. on August 13, 2026. Ms. Schneweis called the roll. A quorum was present.

Approval of the Agenda

Motion by Councilmember Harris to approve the August 13, 2026, agenda as presented. Second by Councilmember Steele. Motion carried by a 5-0 voice vote.

Public Comment

No comments were made by members of the public.

Presentations and Proclamations

Woodside Renovations & Improvements - Blair Tanner, Tanner & White Properties, Inc.

Blair Tanner, Tanner & White Properties, Inc., provided an overview of planned renovations to the north building of Woodside. Improvements will include renovations to locker rooms, yoga room, and indoor pool area.

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 9, 2026, City Council Work Session and Meeting Minutes

B. Consider Appropriations Ordinance 789

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

<u>Mayor's Report</u>

Mayor Waters acknowledged the recent press release from Variety KC announcing a park improvement grant for Joe D. Dennis Park. Mayor Waters noted students are back in school and reminded the community to keep an eye out for students walking and biking to school.

<u>Councilmember Reports</u>

Councilmember Harris acknowledged staff's work on applying for a grant from Variety KC for improvements to Joe D. Dennis Park. Councilmember Harris also asked staff for a report on short term rentals in Westwood.

<u>Staff Reports</u>

Administrative Report

Ms. Carttar provided an overview of the July 2026 Administrative Report included in the agenda packet and offered to answer questions.

Public Works Report

Mr. Sullivan provided an overview of the July and August 2026 Public Works Reports included in the agenda packet and offered to answer questions.

Public Safety Report

Chief Mansell provided an overview of the July 2026 Public Safety Report included in the agenda packet and offered to answer questions.

Treasurer's Report

The July 2026 Treasurer's Report was included in the packet, no questions or comments were made about the report.

City Attorney's Report

No report was made.

<u>Old Business</u>

No Old Business was considered during this meeting.

<u>New Business</u>

Consider Ordinance No.1065 adopting the 2026 Edition of the Uniform Public Offense Code for Kansas Cities

Motion by Councilmember Wimer to adopt Ordinance 1065 incorporating by reference the Unified Public Offense Code for Kansas Cities, 2026 edition and repeal Ordinance 1047. Second by Councilmember Harris. Ms. Schneweis performed a roll call vote. Motion passed 5-0.

Consider Ordinance No.1066 adopting the 2026 Edition of the Standard Traffic Ordinance for Kansas Cities

Motion by Councilmember Day to adopt Ordinance No. 1066 incorporating by reference the Standard Traffic Ordinance for Kansas Cities, 2026 edition and repeal Ordinance No. 1048. Second by Councilmember Harris. Ms. Schneweis performed a roll call vote. Motion passed 5-0.

Consider approving the landlord estoppel and consent to modification of leasehold mortgage and security agreement for Woodside Racquet Club, Inc.

The City of Westwood is the fee owner of the real property of Woodside Racquet Club. When significant changes are made to the property, especially those requiring a change to the mortgage, the City must be notified.

The Woodside Racquet Club, Inc. will substantially renovate the bottom floor of the main clubhouse, including locker rooms, sauna, indoor pool, and yoga rooms. This requires a landlord estoppel, where the tenant [Woodside] verifies the current terms of their lease with landlord [City of Westwood]. Additionally, a consent to modify the leasehold mortgage is required to change the terms of an existing loan secured by a tenant's leasehold estate rather than the underlying land.

Motion by Councilmember Harris to approve the landlord estoppel and consent to modification of leasehold mortgage and security agreement for Woodside Racquet Club, Inc. Second by Councilmember Steele. Motion carried by a 5-0 voice vote.

Executive Session

The Governing Body did not hold an executive session.

Announcements/Governing Body Comments

No announcements were made.

Adjournment

Motion by Councilmember Harris to adjourn the meeting. Second by Councilmember Steele. Motion carried by a 5-0 voice vote. The meeting was adjourned at 7:46 p.m.

APPROVED: _______________________________________

David E. Waters, Mayor

ATTEST: ____

Abby Schneweis, City Clerk

City of Westwood, Kansas
Appropriation Ordinance No. 790

AN ORDINANCE APPROPRIATING CITY EXPENDITURES FOR THE PERIOD OF AUGUST 1, 2026 - AUGUST 31, 2026 AND SUMMARIZING SAID EXPENDITURE HEREIN.

	General Month Ending 8/31/2026	Capital Improvements Month Ending 8/31/2026	Equipment Reserve Month Ending 8/31/2026	Stormwater Month Ending 8/31/2026	Special Highway Month Ending 8/31/2026	Woodside TIF/CID Month Ending 8/31/2026	Debt Service Month Ending 8/31/2026	Total All Funds Month Ending 8/31/2026
Expenditures								
Salary & Benefits	171,135.69	0.00	0.00	0.00	0.00	0.00	0.00	171,135.69
Employee Expenses	338.63	0.00	0.00	0.00	0.00	0.00	0.00	338.63
Professional Fees	15,805.35	5,743.00	0.00	0.00	0.00	0.00	0.00	21,548.35
General Operating Expenses	44,062.74	0.00	0.00	0.00	0.00	0.00	0.00	44,062.74
Utilities	18,785.48	0.00	0.00	0.00	0.00	0.00	0.00	18,785.48
Equipment and Maintenance	3,689.43	0.00	0.00	0.00	0.00	0.00	0.00	3,689.43
Street and Stormwater	0.00	11,458.00	0.00	0.00	0.00	0.00	0.00	11,458.00
Park and Events	1,813.00	0.00	0.00	0.00	0.00	0.00	0.00	1,813.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	416,470.53	0.00	416,470.53
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	**255,630.32**	**17,201.00**	**0.00**	**0.00**	**0.00**	**416,470.53**	**0.00**	**689,301.85**

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 2025 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 10th day of September, 2026.

MAYOR

ATTEST: CITY CLERK

City Administrator's Report

September 2026

To: Mayor and City Council
From: Katherine Carttar, City Administrator
Date: September 10, 2026
RE: Administration Department

Administrative Department Updates:

1. Joe D Dennis Park – Variety KC Grant Updates
    a. Variety KC and City of Westwood – continued discussions on MOU specifics.
    b. Councilmembers Holly Wimer and Spencer Day, staff members Katherine Carttar, John Sullivan, and Beth O'Bryan, and Westwood Foundation Chair Justin Bridges are working through fundraising plan
        i. Timeline
        ii. Logistics of payments
        iii. Website and graphics
    c. Working to determine a design and construction approval process

2. Hunt Midwest – Westwood Reserve Update
    a. Rezoning application submitted – to be heard at the October 5 Planning Commission meeting
    b. Preliminary Development Plan submitted – to be heard at the October 5 Planning Commission meeting
    c. Working through Development Agreement
        i. Park contribution
        ii. Stone retaining wall and 50th St responsibilities and cooperation
        iii. Public Benefit TIF Plan

3. WaterOne – Suspension of Rule XIX and Rescinding Termination of City's Right-of-Way Agreement
    a. On August 11, 2026, the WaterOne Board approved delaying the effective date of WaterOne Rule & Regulation XIX, Standard Right-of-Way Practices.
    b. The WaterOne Board also rescinded the prior September 1, 2026, termination of the existing Agreements for Managing the Use and Occupancy of Public Right-of-Way (ROW Agreements).
    c. Goal remains to negotiate a Right-of-Way Agreement acceptable for all the Cities in WaterOne's service area

Building Permits – August 2026

The following is a snapshot of select building permits of note issued in August 2026:

Residential:

New Construction: 0

Additions: 1

- 4818 Adams St. (Accessory Dwelling Unit – Garage with living space above)

Alterations: 0

Demolition: 0

Commercial:

New Construction: 0

Additions: 0

Alterations: 0

Demolition: 0

Westwood Public Works
Monthly Report

TO: GOVERNING BODY
FROM: JOHN SULLIVAN, DIRECTOR OF PUBLIC WORKS
RE: MONTHLY REPORT, AUGUST 2026
DATE: SEPTEMBER 8, 2026

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. We emptied and serviced the pet waste dispensers throughout the city, 9 in all.
4. Perform a weekly inspection of the traffic control signs throughout the city; replace poles and signs as required.
5. I prepared the Purchase Orders and documentation for those purchases.
6. Performed routine maintenance at the City Hall to include the service of the air handling equipment, re-lamping fixtures and repairing or installing appurtenances including plumbing fixtures.
7. I represented the city at various meetings to include:
   CARS TRC Meeting – local venue – 1.5 Hrs.
8. 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.
9. We performed routine maintenance on the Public Works vehicles and equipment to include fluid services, cleaning, and general repairs.
10. Routine maintenance of the Public Works Facility to include the air handling equipment, plumbing, electrical, and cleaning.
11. Performed various clerical duties for the Public Works Department's daily functions.
12. I attended Public Works, City Council and Staff and Committee meetings as required.
13. Observed activities associated with ROW Permits.
14. We marked streetlight and traffic signal utilities when requested by the One-Call System.
15. We performed monthly safety checks at all City properties as well as monthly fire extinguisher inspections.
16. We swept Westwood Streets.
17. We checked and cleaned roof drains at City Hall.
18. We repaired potholes city wide.
19. We perform seasonal lawn mowing, various properties.
20. We water the plants in the islands and corners on Belinder 3 times a week, and water flowers at City Hall.
21. We watered trees on W. 47th Street and in other various City locations.

22. We sprayed non-selective herbicide on the sidewalk and curb for unwanted vegetation.
23. We edged the perimeter sidewalks and curbs.
24. We trimmed some trees from in front of traffic control devices.
25. We removed limbs from City Streets that had fallen from the wind.
26. We put barricades out for a block party.
27. We replaced the battery on Truck 112.
28. We made repairs to irrigation systems at various locations.
29. We replaced the tires on the Stander mowers.
30. We repaired the trailer wiring.
31. We unloaded and stored the new light poles, fixtures and foundations for the streetlights that will be installed on W. 50th Street and W. 51st Street.

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 8, 2026

Re: Monthly Status Report

- CCLIP funding: The project is moving right along. The west half of the intersection is completed. They will be sawing and removing material on the 8th and 9th. Grading and compacting will follow on the 10th. The concrete will be placed on the 11th and 12th.

- W. 47th Place Complete Street Project: We are on track for a January 2027 bid solicitation.

- W. 50th Street, Belinder Ave. to Mission Rd. & W. 51st Street Belinder Ave. to Mission Rd.: The project will begin on the 21st. Should be complete by the end of October.

- Outdoor Warning Siren Relocation: This project is complete.

- Concrete Repairs Various Locations: I prepared a list of locations that need sidewalks, curb & gutter and driveway approach repairs throughout the city. I will be bringing into a future Meeting a request to accept a bid.

- Wastewater Main Repair, W. 48th Terrace and Belinder: This project is complete.

- Street Light Pole Damage: The streetlight at 2510 W. 47th Street was damaged as a result of a fatality accident. I am working with KCK to repair the pole and replace the clamshell.

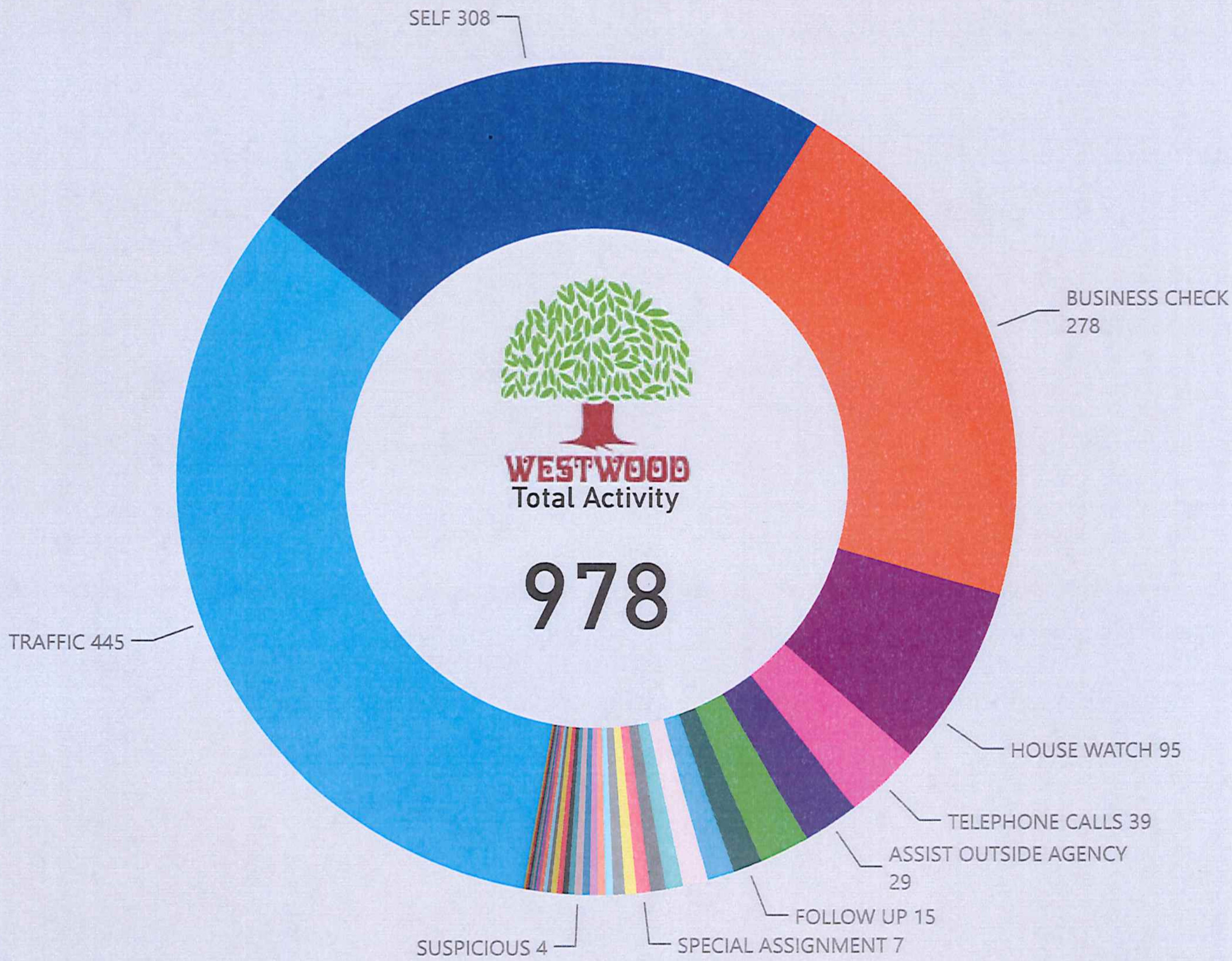
Westwood Police Department
Westwood City Council Report

8/1/2026 8/31/2026

WESTWOOD

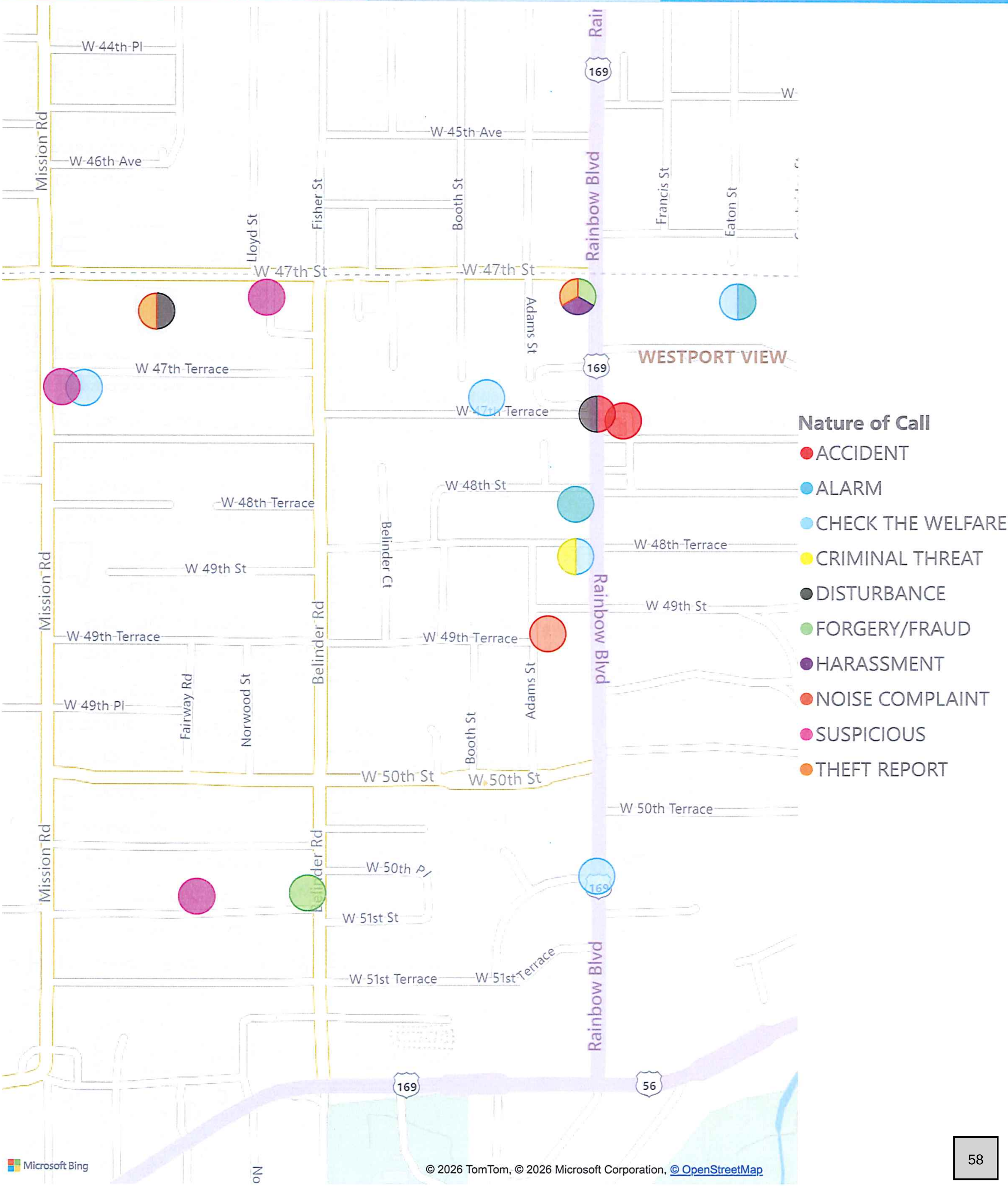
Westwood Police Department
City Council Report

8/1/2026 8/31/2026



Westwood Police Department
Westwood City Council Report

8/1/2026 8/31/2026



Westwood Police Department
Westwood City Council Report

8/1/2026 8/31/2026

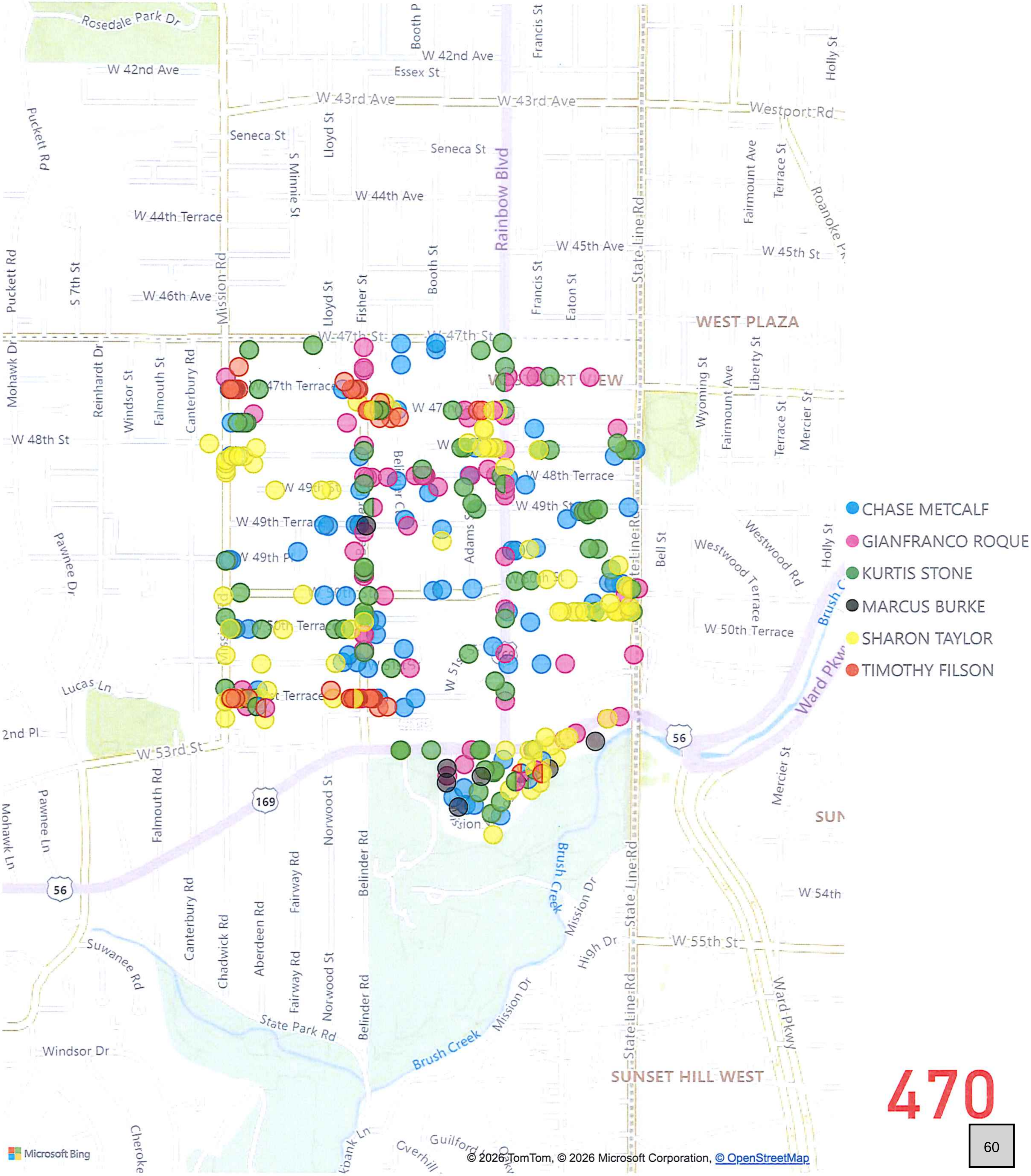
Case Number	Report Type	Summary
20260243	Animal Call	Officer responded to a dog bite report. Subject was bitten by a K9 as she walked past it while the owner had control of it on a leash.
20260251	Obstruction	The officer stopped a vehicle for a traffic violation. The driver gave the officer a false name, date of birth and social security number. The officer was able to obtain his correct name and information, and he had a felony arrest warrant out of Jackson County, Missouri. He was placed under arrest and taken to jail pending charges for felony obstruction.
20260263	Harassment	Reporting officer responded to the station for a walk in harassment by telephone report. After an investigation a notice to appear citation was issued to the offender with a mandatory court appearance.
20260270	Accident-Injury	V1 was traveling south on Rainbow Blvd. V2 was turning left from Rainbow Blvd into a private drive when it was struck on the driver's side by V1.
20260271	Forgery/Fraud	Reporting officer responded to an address in Westwood, in reference to an identity theft report. A Chime account was opened using the victims name, email, and address. There is no suspect information for follow up.
20260275	Accident-Non Injury	V1 conducted an unsafe U-turn maneuver from lane 2 while in a construction zone, into the path of V2, causing V2 to strike the left rear area of V1.
20260281	Battery	Reporting officer responded to Walmart in reference to a physical disturbance. One female was taken into custody for Battery. She posted a cash bond and was released at the station with a mandatory court date.

Westwood Police Department
Westwood City Council Report

Item C.Section VIII, Item

8/1/2026 8/31/2026

Area Checks by Officer



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WESTWOOD
COURT SUMMARY
AUGUST, 2026

COURT DATE	ARRAIGNMENTS	TRIALS	FINES	LETTERS	WARRANTS
August 07, 2026	38	01	$ 5,475.00	16	05
August 21, 2026	62	11	$13,440.00	26	20
TOTALS					
August, 2026	100	12	$18,915.00	42	25
August, 2025	93	23	$ 8,730.00	37	47
			TOTAL (18,915.00) less		
			* Kansas DL fees:		$ 0.00
			* Judges Training Fund:		$64.00
			* LET Training Fund:		$1440.00
			* Seat Belt Fund:		$80.00
			August, 2026 TOTAL:		$17,331.00

Y.T.D. TOTALS 2026		**Y.T.D. TOTALS 2025**	
ARRAIGNMENTS:	656	ARRAIGNMENTS:	699
TRIALS	132	TRIALS:	128
LETTERS:	268	LETTERS:	288
WARRANTS:	192	WARRANTS:	228
FINES:	$94,500.00	FINES:	$80,624.00
KS DL FEES:	$392.00	KS DL FEES:	$487.00
JUDGES FUND:	$238.00	JUDGES FUND:	$192.00
L.E.T.FUND:	$5,322.50	L.E.T FUND:	$4,347.50
COMM CORRECTIONS:	$250.00	COMM CORRECTIONS:	$250.00
SEAT BELT FUND:	$500.00	SEAT BELT FUND:	$880.00

City of Westwood
Treasurer's Report
August 31, 2026

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
    a. Ending unencumbered cash through 8/31/2026 was $5,915,409. The cash balance on 8/31/2025 was $5,175,084. This is an increase in cash of $740,325.
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
        i. Revenue received for the month was $203,218. The revenue received in August 2025 was $198,023. The increase in revenue from over the prior year is due to more collections in sales tax revenue otherwise revenue was fairly consistent.
        ii. Year to date revenue in the General fund is up by $267,949 which is due to the collection of taxes year to date.
    b. The year-to-date expenditures totaled $2,466,258. The prior year-to-date expenditures were $2,079,484.
        i. In March 2026 there was a transfer to the Capital Improvement fund of $370,000. The transfer in 2025 was made at the end of the year. This accounts for the increase in expenditures to date.
    c. Net Receipts Over Expenditures are $457,875 year to date. The prior year's receipts over expenditures were $576,700 but did not include any transfers.
4. Statement of Operations - Other Funds
    a. The Capital Improvement fund had expenditures of $17,201 which was for professional fees and infrastructure expenditures. Sales tax collections were $33,372 for the month of August.
    b. Woodside TIF/CID collected sales tax of $40,569. In addition the payments were made for the UMB TIF Fund of $284,405 and UMB CID payments of $132,065.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer

ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

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, 2026, 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

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

September 8, 2026

WESTWOOD

City of Westwood, Kansas
Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis
As of August 31, 2026

	General Fund 08/31/2026	Capital Improvements Fund 08/31/2026	Equipment Reserve Fund 08/31/2026	Stormwater Fund 08/31/2026	Special Highway Fund 08/31/2026	Woodside TIF/CID Fund 08/31/2026	Debt Service Fund 08/31/2026	All Funds 08/31/2026
Assets								
Current Assets								
Cash In Bank	495,469.40	320,197.76	58,143.38	241,581.21	78,098.64	55,522.52	193,989.32	1,443,002.23
Cash In Bank - Bond Fund	43,388.66	0.00	0.00	0.00	0.00	0.00	0.00	43,388.66
Cash In Bank - Woodside Village Acct	9.80	0.00	0.00	0.00	0.00	0.00	0.00	9.80
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Cash Charles Schwab 2843	6,605.43	0.00	0.00	0.00	0.00	0.00	0.00	6,605.43
Cash Charles Schwab 3099	31,883.98	136,157.50	28,153.21	30,810.55	20,551.65	79,126.40	0.00	326,683.29
Investment Charles Schwab 2843	1,071,457.71	0.00	0.00	0.00	0.00	0.00	0.00	1,071,457.71
Investment Charles Schwab 3099	292,941.63	1,270,857.96	260,954.24	281,249.87	182,781.31	735,138.26	0.00	3,023,923.27
Total Current Assets	1,942,095.61	1,727,213.22	347,250.83	553,641.63	281,431.60	869,787.18	193,989.32	5,915,409.39
Total Assets	**$ 1,942,095.61**	**$ 1,727,213.22**	**$ 347,250.83**	**$ 553,641.63**	**$ 281,431.60**	**$ 869,787.18**	**$ 193,989.32**	**$ 5,915,409.39**
Liabilities and Fund Balance								
Current Liabilities								
Encumbrances	0.00	0.00	0.00	0.00	0.00	39,442.00	0.00	39,442.00
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	41,726.99	0.00	0.00	0.00	0.00	0.00	0.00	41,726.99
KPERS/KPF Payable	(76.12)	0.00	0.00	0.00	0.00	0.00	0.00	(76.12)
Great West 457 Payable	2,165.00	0.00	0.00	0.00	0.00	0.00	0.00	2,165.00
Total Current Liabilities	43,825.06	0.00	0.00	0.00	0.00	39,442.00	0.00	83,267.06
Total Liabilities	43,825.06	0.00	0.00	0.00	0.00	39,442.00	0.00	83,267.06
Fund Balance								
Fund Balance	1,440,395.17	1,199,586.66	354,597.09	320,981.84	242,589.12	736,103.67	488,023.75	4,782,277.30
Fund Balance - Current Year	457,875.38	527,626.56	(7,346.26)	232,659.79	38,842.48	94,241.51	(294,034.43)	1,049,865.03
Total Fund Balance	1,898,270.55	1,727,213.22	347,250.83	553,641.63	281,431.60	830,345.18	193,989.32	5,832,142.33
Total Liabilities and Fund Balance	**$ 1,942,095.61**	**$ 1,727,213.22**	**$ 347,250.83**	**$ 553,641.63**	**$ 281,431.60**	**$ 869,787.18**	**$ 193,989.32**	**$ 5,915,409.39**

See accountants' compilation report.

Created on 09/08/2026

Item D.Section VIII, Item

City of Westwood, Kansas
Statement of Cash Flow - Regulatory Basis
For the One Month Ended August 31, 2026

	General Fund Month Ending 08/31/2026	Capital Improvements Fund Month Ending 08/31/2026	Equipment Reserve Fund Month Ending 08/31/2026	Stormwater Fund Month Ending 08/31/2026	Special Highway Fund Month Ending 08/31/2026	Woodside TIF/CID Fund Month Ending 08/31/2026	Debt Service Fund Month Ending 08/31/2026	All Funds Month Ending 08/31/2026
Unencumbered Cash, Beginning Period	**1,992,957.49**	**1,710,042.70**	**347,045.42**	**553,420.52**	**281,288.00**	**1,251,053.69**	**193,989.32**	**6,329,797.14**
Receipts								
Taxes	103,744.19	33,371.54	0.00	0.00	0.00	0.00	0.00	137,115.73
Fees and Licenses	23,828.89	0.00	0.00	0.00	0.00	0.00	0.00	23,828.89
Building Permits	21,210.28	0.00	0.00	0.00	0.00	0.00	0.00	21,210.28
Intergovernmental	31,059.70	0.00	0.00	0.00	0.00	0.00	0.00	31,059.70
Restricted Fees	0.00	0.00	0.00	0.00	0.00	39,418.31	0.00	39,418.31
Fines	16,445.00	0.00	0.00	0.00	0.00	0.00	0.00	16,445.00
Reimbursements	1,887.42	0.00	0.00	0.00	0.00	0.00	0.00	1,887.42
Interest Earnings	4,525.82	999.98	205.41	221.11	143.60	1,150.71	0.00	7,246.63
Miscellaneous	517.14	0.00	0.00	0.00	0.00	0.00	0.00	517.14
Total Receipts	**203,218.44**	**34,371.52**	**205.41**	**221.11**	**143.60**	**40,569.02**	**0.00**	**278,729.10**
Expenditures								
Salary & Benefits	171,135.69	0.00	0.00	0.00	0.00	0.00	0.00	171,135.69
Employee Expenses	338.63	0.00	0.00	0.00	0.00	0.00	0.00	338.63
Professional Fees	15,805.35	5,743.00	0.00	0.00	0.00	0.00	0.00	21,548.35
General Operating Expenses	44,062.74	0.00	0.00	0.00	0.00	0.00	0.00	44,062.74
Utilities	18,785.48	0.00	0.00	0.00	0.00	0.00	0.00	18,785.48
Equipment and Maintenance	3,689.43	11,458.00	0.00	0.00	0.00	0.00	0.00	15,147.43
Park and Events	1,813.00	0.00	0.00	0.00	0.00	0.00	0.00	1,813.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	416,470.53	0.00	416,470.53
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	**255,630.32**	**17,201.00**	**0.00**	**0.00**	**0.00**	**416,470.53**	**0.00**	**689,301.85**
Adjustments								
Increase / (Decrease) in Payables	0.00	0.00	0.00	0.00	0.00	(5,365.00)	0.00	(5,365.00)
Increase / (Decrease) in Refundable Bond Deposits	1,550.00	0.00	0.00	0.00	0.00	0.00	0.00	1,550.00
Total Adjustments	**1,550.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(5,365.00)**	**0.00**	**(3,815.00)**
Ending Cash	**$ 1,942,095.61**	**$ 1,727,213.22**	**$ 347,250.83**	**$ 553,641.63**	**$ 281,431.60**	**$ 869,787.18**	**$ 193,989.32**	**$ 5,915,409.39**

Created on 09/08/2026

See accountants' compilation report.

CITY OF WESTWOOD, KANSAS

Supplementary Information

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
General Fund
For The One and Eight Months Ended August 31, 2026 and August 31, 2025

	Month Ending 08/31/2026 Actual	Year To Date 08/31/2026 Actual	Year To Date 08/31/2025 Prior Year	Year Ending 12/31/2026 Current Budget	Year Ending 12/31/2026 Over/(Under) Budget
Receipts					
Taxes	$ 103,744.19	$ 2,110,155.49	$ 1,837,194.29	$ 2,331,259.00	$ (221,103.51)
Fees and Licenses	23,828.89	297,856.44	320,821.42	444,000.00	(146,143.56)
Building Permits	21,210.28	108,693.78	70,795.18	85,000.00	23,693.78
Intergovernmental	31,059.70	256,007.60	242,324.92	396,600.00	(140,592.40)
Restricted Fees	0.00	9,330.00	0.00	0.00	9,330.00
Fines	16,445.00	90,310.80	78,835.50	100,000.00	(9,689.20)
Reimbursements	1,887.42	6,194.45	34,568.87	0.00	6,194.45
Interest Earnings	4,525.82	39,855.06	46,364.05	0.00	39,855.06
Miscellaneous	517.14	5,729.65	25,279.73	5,100.00	629.65
Total Receipts	203,218.44	2,924,133.27	2,656,183.96	3,361,959.00	(437,825.73)
Expenditures					
General Overhead					
Salary & Benefits	2,664.20	25,250.10	25,738.60	50,400.00	(25,149.90)
Employee Expenses	0.00	5,295.01	4,490.16	9,000.00	(3,704.99)
Professional Fees	10,495.38	158,116.49	172,302.67	263,250.00	(105,133.51)
General Operating Expenses	19,527.24	39,165.75	36,172.87	66,500.00	(27,334.25)
Utilities	12,335.03	173,036.53	159,152.14	277,500.00	(104,463.47)
Equipment and Maintenance	0.00	0.00	405.00	0.00	0.00
Street and Stormwater	0.00	0.00	(78.52)	0.00	0.00
Park and Events	1,813.00	11,475.44	10,211.69	16,000.00	(4,524.56)
Miscellaneous	0.00	64,234.87	57,624.72	60,000.00	4,234.87
Intergovernmental	0.00	59,643.41	0.00	10,000.00	49,643.41
Interfund Transfers	0.00	370,000.00	0.00	495,000.00	(125,000.00)
Total General Overhead	46,834.85	906,217.60	466,019.33	1,247,650.00	(341,432.40)
Administrative					
Salary & Benefits	45,827.41	365,286.48	319,698.62	540,325.00	(175,038.52)
Employee Expenses	0.00	1,778.92	7,907.61	16,000.00	(14,221.08)
Professional Fees	5,309.97	34,098.65	48,107.24	80,000.00	(45,901.35)
General Operating Expenses	116.89	2,018.12	2,819.56	3,000.00	(981.88)
Equipment and Maintenance	0.00	582.39	0.00	0.00	582.39
Interfund Transfers	0.00	0.00	0.00	2,500.00	(2,500.00)
Total Administrative	51,254.27	403,764.56	378,533.03	641,825.00	(238,060.44)
Public Works					
Salary & Benefits	40,992.45	310,650.36	346,972.12	534,400.00	(223,749.64)
Employee Expenses	129.00	4,112.26	3,941.67	7,750.00	(3,637.74)
Professional Fees	0.00	13,164.00	0.00	12,000.00	1,164.00
General Operating Expenses	1,250.77	11,223.16	10,263.62	27,500.00	(16,276.84)
Utilities	1,576.17	7,337.41	7,465.45	14,580.00	(7,242.59)
Equipment and Maintenance	1,435.01	21,221.04	53,560.28	73,000.00	(51,778.96)
Interfund Transfers	0.00	0.00	0.00	10,000.00	(10,000.00)
Total Public Works	45,383.40	367,708.23	422,203.14	679,230.00	(311,521.77)
Police					

See accountants' compilation report.

WESTWOOD

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
General Fund
For The One and Eight Months Ended August 31, 2026 and August 31, 2025

	Month Ending 08/31/2026	Year To Date 08/31/2026	Year To Date 08/31/2025	Year Ending 12/31/2026	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Salary & Benefits	81,651.63	671,635.26	696,258.73	1,051,750.00	(380,114.74)
Employee Expenses	209.63	11,542.34	13,166.46	22,500.00	(10,957.66)
Professional Fees	0.00	28,605.84	15,326.90	54,600.00	(25,994.16)
General Operating Expenses	23,167.84	48,328.99	51,144.16	71,100.00	(22,771.01)
Utilities	264.04	1,847.80	2,055.94	4,500.00	(2,652.20)
Equipment and Maintenance	925.37	8,511.90	10,430.55	12,000.00	(3,488.10)
Park and Events	0.00	1,199.99	1,100.00	1,500.00	(300.01)
Interfund Transfers	0.00	0.00	0.00	10,000.00	(10,000.00)
Total Police	106,218.51	771,672.12	789,482.74	1,227,950.00	(456,277.88)
Parks & Rec					
General Operating Expenses	0.00	904.95	0.00	3,000.00	(2,095.05)
Utilities	4,610.24	10,558.42	15,507.58	30,000.00	(19,441.58)
Equipment and Maintenance	1,329.05	3,721.42	4,233.25	10,000.00	(6,278.58)
Park and Events	0.00	1,710.59	6,499.06	17,250.00	(15,539.41)
Total Parks & Rec	5,939.29	16,895.38	26,239.89	60,250.00	(43,354.62)
Non-Departmental					
Salary & Benefits	0.00	0.00	(2,994.08)	0.00	0.00
Total Non-Departmental	0.00	0.00	(2,994.08)	0.00	0.00
Cash Reserve					
Cash Reserve	0.00	0.00	0.00	844,450.00	(844,450.00)
Cash Reserve	0.00	0.00	0.00	844,450.00	(844,450.00)
Total Expenditures	255,630.32	2,466,257.89	2,079,484.05	4,701,355.00	(2,235,097.11)
Receipts Over (Under) Expenditures	**$ (52,411.88)**	**$ 457,875.38**	**$ 576,699.91**	**$ (1,339,396.00)**	**$ 1,797,271.38**

See accountants' compilation report.

Created on 09/08/2026

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
Other Funds
For The One Month Ended August 31, 2026

	Other Funds					
	Capital Improvements Fund Month To Date 08/31/2026 Actual	Equipment Reserve Fund Month To Date 08/31/2026 Actual	Stormwater Fund Month To Date 08/31/2026 Actual	Special Highway Fund Month To Date 08/31/2026 Actual	Woodside TIF/CID Fund Month To Date 08/31/2026 Actual	Debt Service Fund Month To Date 08/31/2026 Actual
Receipts						
Taxes						
City Sales & Use Tax - Special	$ 33,371.54	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Taxes	33,371.54	0.00	0.00	0.00	0.00	0.00
Restricted Fees						
WV CID-1	0.00	0.00	0.00	0.00	24,560.73	0.00
WV CID-2	0.00	0.00	0.00	0.00	14,857.58	0.00
Interest Earnings	999.98	205.41	221.11	143.60	1,150.71	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	34,371.52	205.41	221.11	143.60	40,569.02	0.00
Expenditures						
Professional Fees	5,743.00	0.00	0.00	0.00	0.00	0.00
Equipment and Maintenance						
Repairs & Maint Streets	11,458.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	284,405.21	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	132,065.32	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	17,201.00	0.00	0.00	0.00	416,470.53	0.00
Receipts Over (Under) Expenditures	**$ 17,170.52**	**$ 205.41**	**$ 221.11**	**$ 143.60**	**$ (375,901.51)**	**$ 0.00**

See accountants' compilation report.

WESTWOOD

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
Other Funds
For The Eight Months Ended August 31, 2026

	Other Funds					
	Capital Improvements Fund Year To Date 08/31/2026 Actual	Equipment Reserve Fund Year To Date 08/31/2026 Actual	Stormwater Fund Year To Date 08/31/2026 Actual	Special Highway Fund Year To Date 08/31/2026 Actual	Woodside TIF/CID Fund Year To Date 08/31/2026 Actual	Debt Service Fund Year To Date 08/31/2026 Actual
Receipts						
Taxes						
Ad Valorem Tax	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 21,786.89
City Sales & Use Tax - Special	262,673.74	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	718.94
Restricted Fees						
Stormwater Utility Fee	0.00	0.00	238,376.91	0.00	0.00	0.00
State Hwy Maintenance	0.00	0.00	0.00	11,084.55	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	35,171.11	0.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	721,619.46	0.00
WV CID-2	0.00	0.00	0.00	0.00	103,370.60	0.00
Interest Earnings	16,558.25	3,401.40	3,661.24	2,377.82	13,386.40	0.00
Interfund Transfers	370,000.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	649,231.99	3,401.40	242,038.15	48,633.48	838,376.46	22,505.83
Expenditures						
Professional Fees	18,407.00	0.00	1,164.06	9,791.00	0.00	0.00
General Operating Expenses	0.00	10,747.66	1,992.25	0.00	0.00	0.00
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	4,589.68	0.00	0.00	0.00
Repairs & Maint Streets	11,458.00	0.00	0.00	0.00	0.00	0.00
Stone Wall Repairs	3,620.00	0.00	0.00	0.00	0.00	0.00
State Highway Maintenance	6,000.00	0.00	0.00	0.00	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	82,120.43	0.00	0.00	0.00	0.00	284,900.00
Stormwater Expense	0.00	0.00	553.88	0.00	0.00	0.00
Leaf Pickup Expenses	0.00	0.00	1,078.49	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	544,583.04	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	198,406.63	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	31,306.26
Market Value Adjustment	0.00	0.00	0.00	0.00	1,145.28	334.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	121,605.43	10,747.66	9,378.36	9,791.00	744,134.95	316,540.26
Receipts Over (Under) Expenditures	**$ 527,626.56**	**$ (7,346.26)**	**$ 232,659.79**	**$ 38,842.48**	**$ 94,241.51**	**$ (294,034.43)**

See accountants' compilation report.

City of Westwood, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For The Eight Months Ended August 31, 2026

	Certified Budget	Expenditures Chargeable to Current Year	Difference Over/(Under)
Expenditures			
General Fund	$ 4,701,355.00	$ 2,466,257.89	$ (2,235,097.11)
Stormwater Fund	$ 211,368.00	$ 9,378.36	$ (201,989.64)
Special Highway Fund	$ 250,000.00	$ 9,791.00	$ (240,209.00)
Woodside TIF/CID Fund	$ 2,522,600.00	$ 744,134.95	$ (1,778,465.05)
Debt Service Fund	$ 573,313.00	$ 316,540.26	$ (256,772.74)
Total Expenditures	**$ 8,258,636.00**	**$ 3,546,102.46**	**$ (4,712,533.54)**

See accountants' compilation report.

Created on 09/08/2026

COUNCIL ACTION FORM

Meeting Date: September 10, 2026
Staff Contact: Abby Schneweis, City Clerk

Agenda Item: Consider allowing alcoholic beverages at 5000 and 5050 Rainbow Blvd. during the Oktoberfest event

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Background/Description of Item
Oktoberfest is scheduled to be held on Saturday, September 26, 2026, from 4:00 to 8:00 PM. at 50th and Rainbow Blvd. The event will be moved to the following Saturday, October 3rd in the event of inclement weather.

City staff has been directed to prepare and bring forward an action for Council consideration to allow alcoholic beverages to be provided and consumed during this event.

Staff Comments/Recommendation
Article 12-206(2) of the Westwood Municipal Code allows for alcoholic beverages inside the park with the approval of the Governing Body. Staff recommends that the City Council grant a special exception to allow the provision and consumption of alcoholic beverages on City grounds on Saturday, September 26, 2025, from 4:00 – 8:00 PM, with a rain date of October 3, 2026.

Suggested Motion
I move to approve the provision and consumption of alcoholic beverages on City-owned property at 5000 and 5050 Rainbow Blvd. during the City's annual Oktoberfest event on Saturday, September 26, 2026, from 4:00 – 8:00 PM, with a rain date of October 3, 2026.

COUNCIL ACTION FORM

Meeting Date: September 10, 2026
Staff Contact: Katherine Carttar, City Administrator

Agenda Item: Consider Appointment to the Westwood Planning Commission

Background / Description of Item

The members of the Westwood Planning Commission are appointed by the Mayor, with the consent of the Governing Body, and serve for a term of three (3) years each (16.1.4.2).

Mayoral Recommendation
Following Commissioner Page's notice to vacate her seat, the Mayor issued an open call for candidates. Statements of interest from residents were received. Following review of those statements of interest, Mayor David Waters and Planning Commission Chair Mark Niebling interviewed the candidates and the Mayor is recommending the Governing Body consent[1] to the appointment of Laura Boswell for a three-year term.

Staff Comments
The following candidate, who resides in Westwood, is a qualified appointee and is hereby recommended by the Mayor to serve on the Westwood Planning Commission for a term of three (3) years.

Candidate	Residential Address	Term
Laura Boswell	2301 W. 51st Street	October 5, 2026 – September 30, 2029

Suggested Motion

I move to confirm the appointment of Laura Boswell to the Westwood Planning Commission for a three-year term to expire September 30, 2029, and for John Sullivan in his capacity as notary public to administer the oath of office at the next regular meeting of the Planning Commission.

[1] Pursuant to Westwood Zoning Ordinance 1.4.2 Commission Membership and Appointment.