



CITY OF WESTWOOD, KANSAS

CITY COUNCIL MEETING

4700 RAINBOW BLVD. WESTWOOD, KS 66205

Thursday, May 09, 2024 at 7:00 PM

AGENDA

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

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

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

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

CITY COUNCIL WORK SESSION AGENDA

I. CALL TO ORDER - 6:00 PM

II. WORK SESSION ITEMS/DISCUSSION OF UPCOMING MATTERS

- A.** Discuss parameters and process for drafting, issuing, and reviewing requests for proposals for City-owned property at 4700 Rainbow Blvd.

III. ADJOURNMENT TO REGULAR MEETING

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.

IV. PRESENTATIONS AND PROCLAMATIONS

- A.** Introduce Public Works Maintenance Worker Alex Gonzalez

[B.](#) Presentation by the Silver Haired Legislature of Kansas (Norman Kahn, Johnson County Delegate)

[C.](#) Mayoral Proclamation of May 2024 as Bike Month in Westwood

[D.](#) Mayoral Proclamation of May 12 - 18, 2024 as National Police Week

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 April 11, 2024 City Council meeting minutes

[B.](#) Consider approval of Appropriations Ordinance 762

VI. MAYOR'S REPORT

VII. CITY COUNCILMEMBER REPORTS

VIII. STAFF REPORTS

[A.](#) Administrative Report (City Administrator Leslie Herring)

[B.](#) Public Works Report (Public Works Director John Sullivan)

[C.](#) Police/Court Report (Police Chief Curt Mansell)

[D.](#) City Treasurer Report (City Treasurer Michelle Ryan)

E. City Attorney Report (City Attorney Ryan Denk)

IX. OLD BUSINESS

[A.](#) Discuss current status of design of 2025 Mission Rd. improvements

X. NEW BUSINESS

[A.](#) Consider agreement with Columbia Capital Management for investment advisory services

[B.](#) Receive Presentation of 2023 Independent Financial Audit

[C.](#) Fiscal Year 2025 Budget Presentation: Review 2023 audit actuals, 2024 expectations, and 2025 planning

[D.](#) Consider amendment and restatement of agreement with Johnson County to provide support to the opioid antagonist protocol within the City of Westwood

[E.](#) Consider allowing the consumption of alcoholic beverages on City property at 5000 and 5050 Rainbow for Westwood's 75th Anniversary celebration

XI. ANNOUNCEMENTS/GOVERNING BODY COMMENTS

XII. EXECUTIVE SESSION

- A. Consultation with the City Attorney on Matters Relating to Real Property Located At and Around 5000 Rainbow Blvd. Which Would be Deemed Privileged in the Attorney-Client Relationship

XIII. ADJOURNMENT

UPCOMING MEETINGS

Regular meetings of the Westwood City Council are held at 7:00 PM on the second Thursday of each month. The next regular meeting of the Westwood City Council will be held Thursday, June 13, 2024, at 7:00 PM at Westwood City Hall. The City Calendar may be accessed at www.westwoodks.org. To receive further updates and communications, please see or sign up for the following:

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

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



Discussion of Parameters for Request for Redevelopment Proposals: 47th & Rainbow Blvd. (SW Corner)

Governing Body Work Session

May 9, 2024

How We Got to Now: Iterative Process To-Date

Earlier History

2000 – 47th & Mission Rd. Corridor Concept Plan created; 47th Street Committee formed shortly after by the City of Westwood, the UG, and Roeland Park to champion redevelopment in the corridor

2007 – Three cities jointly commission 47th Street Redevelopment Feasibility Study

2010 – Westwood View Elementary under consideration for closure by SMSD; all cities feeding into WWV sign resolutions of support to keep school open

2011 – Woodside Village project introduced for consideration

2014 – Westwood purchases 5050 Rainbow Blvd. to create incentive/option for rebuilding Westwood View

2015 – Westwood engages Urban Land Institute (ULI) to evaluate redevelopment opportunities, including 4700 Rainbow

2016 – Woodside Village opens

2016/2017 – Westwood updates its Comprehensive Land Use Plan which calls for redevelopment at 4700 Rainbow

2017/2018 – 47th Street Complete Street Plan creation and adoption

2020 – 47th Street Complete Street Plan demonstrated (permanent improvements completed in 2024)

Recent History

2020/2021 – SMSD announces and carries out plans to rebuild WWV Elementary on former Entercom site at 50th & Belinder; triggering domino effect of redevelopment of multiple public property parcels, including 4700 Rainbow

September 2021 – City Council held a work session to formulate an iterative process spanning the next five (5) years to respond to the perennial community questions surrounding long-term land use in the wake of Westwood View’s future being secured. The direction provided to staff during that work session has been carried out on schedule and includes:

Fall 2021 – Conduct a follow-up ULI TAP to evaluate redevelopment options at both 47th & Rainbow and 50th & Rainbow

2022 – Conduct a City facilities assessment and feasibility analysis for new facilities or improvements to existing, including City Hall

2023 – Karbank approached the City with a redevelopment proposal that would result in securing the future of the former Westwood View Elementary School site as well as 5000 and 5050 Rainbow Blvd. and would result in a modern, expanded, and more interior City park at no expense to the City or taxpayers; plan was approved through open public process

2024 – Governing Body now initiating process to invite redevelopment proposals for the City Hall site



Proposed Process Timeline: Initiation and Consideration

Initiation

May

Initial City Council Work Session to set objectives and parameters
Staff review of applicable City Codes (Zoning Ordinance) and other applicable regulations for redevelopment of the site
Identify Request for Proposals (RFP) review committee

June

Convene Request for Proposals (RFP) review committee
Create external communications plan
Draft RFP for review by committee

July

Issue RFP

August

Committee receives and reviews proposals; create short-list of teams to invite to interview

September

Hold community presentations/interviews; open to the public

Community and Council Consideration

October

Committee reconvenes to assess public response to proposals and to determine additional activities, if needed, to recommend a proposal to the Governing Body

Committee develops recommendation to City Council based on the quality of the proposal, ability of proposal to achieve stated objectives as set out by the Governing Body, and community response

November

City Council receives committee recommendation of which redevelopment proposal would best meet the objectives of the Governing Body and community

City Council provides direction to staff to either begin negotiating a predevelopment agreement with the selected team or to take other action as determined appropriate

December

City Council consideration of pre-development agreement with selected team to enter into formal relationship to begin due diligence and Planning and Zoning process for desired redevelopment proposal



2015 ULI TAP

- Optimal site for commercial or mixed-use development.
- This site could be considered with or without a new City Hall as part of a mixed-use development. The city could explore a public-private partnership to make the site available for new mixed-use development with City Hall as an anchor within the new facility. Or City Hall could be relocated to a different site
- redevelopment could realize additional property tax and sales tax revenues coupled with a newer and more energy-efficient City Hall facility.



2017 Comprehensive Plan

- The corner site where City Hall currently resides has a high potential for future development or redevelopment.
- There is an opportunity for a mixed-use development that may or may not include City Hall function.
- Future improvements to the site could also include space for a farmers market or other civic gathering space while keeping the current City Hall building in place. Conversely, City Hall could move to a new site in the community altogether to open up the opportunity to sell or lease the existing City Hall property.

DESIRED OUTCOMES

- Diversify the tax base.
- Offer more commercial business or mixed-use opportunities.

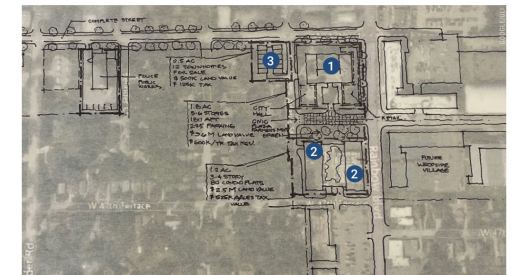


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2021 ULI TAP

- Placing multi-family housing at the corner provides opportunities for residents to live in smaller units that often come with a smaller financial commitment than a single-family home and do not require much maintenance. Perfect for empty-nesters and young professionals, apartment or condominium options at this corner would be welcome in Westwood.
- The nature of the intersection of W. 47th Avenue and Rainbow Boulevard, two primary commercial corridors for Westwood, lends to a dense mix of uses at the site.
- If the City determines a need or desire to remain at this intersection, leasing space in the new development might be a more fiscally beneficial arrangement for the City.
- The financial calculus for development at this site that includes both residential and commercial uses only begins to work financially if a certain density is achieved and at a height of likely five or six stories. Due to the financing and capital structure of mixed-use projects of this nature, eliminating a floor for the sake of reducing height reduces the financial viability of the project not by 15-20 percent but instead by nearly 50 percent.



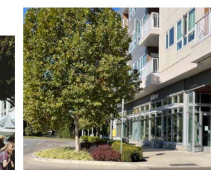
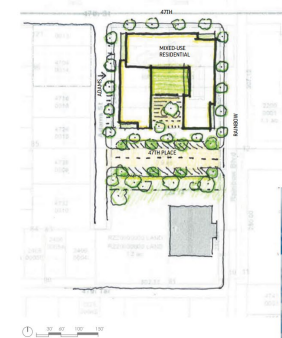
Map	Housing Type	Anticipated Units	Configuration	Anticipated Total Annual Property Tax
1	Apartments	180	~800 sf, 1 & 2 bedrooms	\$600,000 (housing); \$400,000 (retail)
2	For-Sale Condos	80	1000-1200 sf	\$500,000
3	Row Houses	12	~2000 sf	\$420,000
	Duplexes & ADUs			

2022 Facilities Analysis

- Revenues generated by selling city-owned properties along Rainbow for taxable private development could afford constructing new City Hall and Police facilities and benefit the City over the long term.

- Renovating and improving existing facilities and selling the southern 1.2 acres of the City Hall site plus the current Park and church sites for taxable private development may be most cost-effective.

(Notably, this finding was prior to the City having a partner – Karbank – to fund redevelopment of the former WVV Elementary into a City park)



Questions for Guided Discussion: Process



Who should serve on a five to seven-person mayor-appointed RFP review committee (i.e. representation, not names and faces)?



The proposed timeline is technically feasible; does it feel politically reasonable?



Is there anything critical missing from the history noted in this presentation?



Does the process have enough integrity built-in to make you feel comfortable making a decision about engaging with a single redevelopment proposal?

Questions for Guided Discussion: RFP Contents

What guard rails would you like to put around the following common components/questions relating to redevelopment?

Economic incentives including TIF, CID, and IRB, payment for land

Attainable housing

Environmental sustainability

Density/height of structures

Uses (residential, office, retail, other)

City facility (re)location

Minimum professional qualifications or composition of redevelopment teams

Accessibility

Property parcels included

Architectural/Aesthetic



SILVER HAİRED LEGİSLATURE

The Kansas Silver Haired Legislature was formed in 1982, created by an act of Congress in 1969. This is a unicameral legislature composed of 125 representatives, one from each county with the exception of the larger counties having five additional. Representatives must be 60 or older and elected from their county of residence. Johnson County has six representatives. Elections are conducted by the Area Agency on Aging every two years.

Our purpose is to advocate for seniors and provide a voice at the state level with emphasis in educating our seniors about issues and steps to take for information on bills and resolutions; to advocate for the concerns of the older adults in the community; to provide seniors ways to become involved for meaningful issues.

The responsibilities of our members include:

- Advocating for seniors through our KSHL members to enlighten the Kansas Legislature about issues promoted by our Kansas Silver Haired Legislature;
- Testify at hearings about KSL advocated legislation;
- Meet with our county seniors about issues affecting seniors.

In mid-summer, we meet to define the issues presented by the eleven statewide PSA's and select those to be presented to the elected state Legislature. Since this is a statewide organization, not all issues pertain to all areas.

Our SHL statewide meeting is held in Topeka each October. We finalize resolutions and bills to present to the Kansas Legislature in January. We also review bylaws, policies and procedures, election credentials and relevant senior issues.

Johnson County Delegation

Katy Hoffman, Chair

Mary Calhoun

Norman Kahn

Mary Penrose

Gary Scott

David Wood



The issues to be presented to the 2024 legislature are:

- Support Medicaid expansion;
- Establish a medical cannabis advisory board to explore and make recommendations regarding the expanded medical use of cannabis;
- Support the voting rights of seniors and all other registered voters by ensuring accessibility to the polls;
- Expand the existing Grandparents as Caregivers Act to provide financial assistance to other relatives providing care to children;
- Support elimination of the tax cliff and increase income thresholds to qualify for an exemption of social security benefits from state income tax;

Our Johnson County delegation works closely with the County Area Agency on Aging to support aging needs. We have many seniors in our county. Let's continue to support us. Seniors Count!!!

**Johnson County
Delegation**

Katy Hoffman, Chair

Mary Calhoun

Norman Kahn

Mary Penrose

Gary Scott

David Wood

JOHNSON COUNTY SILVER HAired LEGISLATORS - PSA 11

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CITY OF WESTWOOD, KANSAS

PROCLAMATION

WHEREAS, Bike Month was established as a national celebration in 1956 and is supported by the League of American Bicyclists; and

WHEREAS, the designation is meant to showcase the many benefits of bicycling and encourage more people to give biking a try; and

WHEREAS, May 5, 2024 is National “Ride a Bike Day”; and

WHEREAS, May 8, 2024 is National “Bike to School Day”; and

WHEREAS, May is also the time of year for people to celebrate “Bike to Work Week” from May 13 to May 19, 2024 as well as “Bike to Work Day” on May 17, 2024; and

WHEREAS, bicycling offers an opportunity to invest in more equitable access to key resources for communities and households without a car; and

WHEREAS, bicycling is a form of active transportation which can contribute to more physical activity and improved mental health; and

WHEREAS, investing in connected and protected bike infrastructure and related facilities can be beneficial for local businesses; and

WHEREAS, the emergence of electric-assist bicycles and cargo bicycles have vastly expanded the possibilities of bicycling as a utilitarian form of transportation capable of helping people to take fewer car trips; and

WHEREAS, greater support for biking policies, plans, and projects will be an integral part of addressing climate change;

NOW, THEREFORE, I, David E. Waters, Mayor of the City of Westwood, Kansas, do hereby proclaim the month of May 2024 is designated as bike month in Westwood, Kansas.

**PROCLAIMED BY THE MAYOR OF WESTWOOD, KANSAS
THIS 9TH DAY OF MAY, 2024.**

David E. Waters
Mayor

ATTEST:

Abby Schneweis
City Clerk

CITY OF WESTWOOD, KANSAS

PROCLAMATION

WHEREAS, the Congress and President of the United States have designated May 15 as Peace Officers Memorial Day, and the week in which it falls as Police Week; and

WHEREAS, the International Association of Chiefs of Police has declared police officer safety and wellness a top priority, and the IACP's Center for Officer Safety and Wellness promotes the importance of individual, agency, family, and community safety and wellness awareness; and

WHEREAS, the members of the police department of the City of Westwood play an essential role in safeguarding the rights and freedoms of the citizens of our community; and

WHEREAS, it is important that all citizens know and understand the problems, duties and responsibilities of their police department, and that members of our police department recognize their duty to serve the people by safeguarding life and property, by protecting them against violence or disorder, and by protecting the innocent against deception and the weak against oppression or intimidation; and

WHEREAS, the men and woman of the police department of the City of Westwood unceasingly provide a vital public service;

NOW, THEREFORE, I, Mayor David E. Waters call upon all citizens of the City of Westwood and upon all patriotic, civil and educational organizations to observe the week of May 12 – May 18, 2024, as Police Week with appropriate ceremonies and observances in which our community may join in commemorating police officers, past and present, who by their faithful and loyal devotion to their responsibilities have rendered a dedicated service to their communities and, in doing so, have established for themselves an enviable and enduring reputation for preserving the rights and security of all citizens.

FURTHER call upon all citizens of the City of Westwood to observe May 15, 2024, as Peace Officers Memorial Day to honor those peace officers who, through their courageous deeds, have lost their lives or have become disabled in the performance of duty.

IN WITNESS WHEREOF, I have hereunto set my hand and have affixed the Official Seal of the City of Westwood this 9th day of May, 2024.

**PROCLAIMED BY THE MAYOR OF WESTWOOD, KANSAS
THIS 9TH DAY OF MAY, 2024.**

David E. Waters
Mayor

ATTEST:

Abby Schneweis
City Clerk

**City of Westwood, Kansas
City Council Work Session
4700 Rainbow Boulevard
April 11, 2024 – 6:00 PM**

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

Council Absent: None

Staff Present: Leslie Herring, City Administrator
Curtis Mansell, Police Chief
John Sullivan, Public Works Director
Abby Schneweis, City Clerk

Call to Order

Mayor Waters called the meeting to order at 6:00 p.m. on April 11, 2024. The meeting was held in a hybrid manner with attendees being able to join in person and virtually via Zoom.

Community Survey Preparation

City Code Recodification Review: Chapter 8, 10-16

In January 2023, the City engaged CivicPlus (which acquired Municode) to begin the 12 – 18-month process of recodifying the City Code, which has not been done since 2008. Recodification is the process by which all adopted ordinances (and modern, current State and Federal laws, where applicable) are integrated into a City’s Codebook so that the Codebook reflects the current and comprehensive laws of the City.

In addition to recodification services, this scope of service includes the digitization and integration of the City Code into the City’s website for transparency, convenience, and easy updating when new ordinances are approved.

City staff received the full Code with legal review notes and embarked on an internal review of the documents. Over the past month, the City Administrator, City Clerk, Building Official, Public Works Director, and Police Chief have met weekly to review and annotate the Code chapters in preparation for Governing Body review and final legal review with the City Attorney and CivicPlus legal counsel.

Ms. Herring provided a review of suggested changes by CivicPlus and staff. Council engaged in a guided discussion through the code chapters and provided thoughts and guidance on questions posed.

Adjournment to Regular Meeting

The Work session adjourned at 6:53 p.m. to prepare for the regular City Council meeting.

**City of Westwood, Kansas
City Council Meeting
April 11, 2024 – 7:00 p.m.**

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

Council Absent: None

Staff Present: Leslie Herring, City Administrator
Curtis Mansell, Police Chief
John Sullivan, Public Works Director
Ryan Denk, City Attorney – via Zoom
Abby Schneweis, City Clerk

Call to Order

Mayor Waters called the meeting to order at 7:00 p.m. on April 11, 2024. Ms. Schneweis called the roll. A quorum was present. The evening’s meeting was held in a hybrid manner, with attendees joining both in person and via Zoom.

Approval of Agenda

Motion by Councilmember Harris to approve the April 11, 2024 City Council meeting agenda as submitted. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote.

Public Comment

Stephen Platt, 4910 Glendale, Westwood Hills, said he believes there has been a lack of risk assessment by the City regarding the Karbank proposal.

David Gomoletz, 2427 W 48th Street, said he has observed a lack of potholes around the city this spring while driving his motorcycle, and said he appreciated the work that has been done.

Presentations and Proclamations

Update from Northeast Johnson County Chamber of Commerce

Deb Settle, Executive Director at the Northeast Johnson County Chamber, provided an overview of NEJC Chamber events and services.

Proclamation of Donate Life Month

Mayor Waters proclaimed April 2024 as Donate Life Month in Westwood.

Proclamation of Arbor Day

Mayor Waters proclaimed April 26, 2024 as Arbor Day in Westwood.

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 March 14, 2024, City Council Work Session & Meeting Minutes
- B. Consider Appropriations Ordinance 761

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

Mayor's Report

Mayor Waters did not make a report.

Councilmember Reports

Councilmember Wimer noted that 75th Anniversary merchandise are available online to purchase. Councilmember Wimer noted there will be a celebration on Saturday, June 8th, and encouraged the community to save the date. Councilmember Wimer said Karen Johnson is working on updating a history book to mark the occasion and thanked her for her work.

Staff Reports**Administrative Report**

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

Public Works Report

Mr. Sullivan provided an overview of the March and April 2024 Public Works Report included in the agenda packet and offered to answer questions.

Public Safety Report

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

Treasurer's Report

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

City Attorney's Report

Mr. Denk did not have any items to report.

Old Business

No Old Business items were considered.

New Business**Consider Ordinance 1041 approving a Franchise Agreement with Kansas Gas Service**

The City's 2008 franchise agreement with Kansas Gas (Ord. No. 893) expired in December 2023. Since Spring 2023, the City Attorney's Office has been working with Kansas Gas to review and renew the

franchise agreement; this occurred in concert with several other cities renewals with Kansas Gas resulting in a consistent approach to how Kansas Gas operates in area cities. Following those negotiations and legal review, the new franchise agreement is ready for City Council consideration.

This franchise agreement renewal maintains the 5% franchise fee agreed upon in 2015 (Ord. No. 965), which was an increase from the previous 2.5% franchise fee. Other provisions of the franchise agreement maintain the current relationship between the City and Kansas Gas as well.

Motion by Councilmember Buckman to adopt Ordinance 1041 granting to Kansas Gas Service a natural gas franchise to operate in the City of Westwood, Kansas. Second by Councilmember Steele. Ms. Schneweis performed a roll call vote. Motion carried 5-0.

Consider Resolution No. 127-2024 approving a 5-year Johnson County CARS program

The City of Westwood on an annual basis adopts by resolution a proposed five-year County Assistance Road System (CARS) Program Project Plan. The CARS Program is administered by Johnson County to allocate the distribution of motor fuel taxes within the County to be used on specific designated roads. The recommended roadways for the City of Westwood for calendar years 2025 to 2029 is as follows:

- 2025: Mission Road, W. 53rd Street to W. 47th Street

Motion by Councilmember Hannaman to adopt Resolution No. 127-2024 approving the 2025 to 2029 County Assistance Road System Program for road improvements with the City of Westwood. Second by Councilmember Steele. Motion carried by a 5-0 voice vote.

Announcements/Governing Body Comments

Councilmember Hannaman wished Councilmember Harris a happy birthday.

Executive Session

Consultation with the City Attorney on matters relating to real property located at and around 5000 Rainbow Blvd. which would be deemed privileged in the attorney client relationship under K.S.A. 75-1319(b)2

Motion by Councilmember Hannaman to recess into Executive Session for 40 minutes for consultation with the City Attorney on matters relating to real property located at and around 5000 Rainbow Blvd. which would be deemed privileged in the attorney-client relationship under K.S.A. 75-4319(b)2 present will be the members of the Governing Body, the City Administrator, and the City Attorney. The regular meeting will resume at 8:17 p.m. Second by Councilmember Buckman. Motion carried by a 5-0 voice vote.

At 8:17 p.m. Councilmembers Harris, Buckman, Hannaman and Mayor Waters returned to the dais.

Motion by Councilmember Hannaman to recess into Executive Session for an additional 30 minutes for consultation with the City Attorney on matters relating to real property located at and around 5000 Rainbow Blvd. which would be deemed privileged in the attorney-client relationship under K.S.A. 75-4319(b)2 present will be the members of the Governing Body, the City Administrator, and the City Attorney for, the regular meeting will resume at 8:47 p.m. Second by Councilmember Harris. Motion carried by a 4-0 voice vote.

At 8:47 p.m. the Governing Body returned to the dais. Mayor Waters announced no actions were taken during Executive Session.

Adjournment

Motion by Councilmember Harris to adjourn the meeting. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote. The meeting adjourned at 8:47 p.m.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Abby Schneweis, City Clerk

DRAFT

**City of Westwood, Kansas
Appropriation Ordinance No. 762**

AN ORDINANCE APPROPRIATING CITY EXPENDITURES FOR THE PERIOD OF APRIL 1, 2024 - APRIL 30, 2024 AND SUMMARIZING SAID EXPENDITURE HEREIN.

	General Month Ending 4/30/2024	Capital Improvements Month Ending 4/30/2024	Equipment Reserve Month Ending 4/30/2024	Stormwater Month Ending 4/30/2024	Special Highway Month Ending 4/30/2024	Woodside TIF/CID Month Ending 4/30/2024	Debt Service Month Ending 4/30/2024	Total All Funds Month Ending 04/30/2024
Expenditures								
Salary & Benefits	146,424.65	0.00	0.00	0.00	0.00	0.00	0.00	146,424.65
Employee Expenses	4,888.75	0.00	0.00	0.00	0.00	0.00	0.00	4,888.75
Professional Fees	17,760.00	0.00	0.00	0.00	0.00	0.00	0.00	17,760.00
General Operating Expenses	9,580.38	0.00	0.00	0.00	0.00	0.00	0.00	9,580.38
Utilities	18,634.07	0.00	0.00	0.00	0.00	0.00	0.00	18,634.07
Equipment and Maintenance	11,789.83	13,716.83	0.00	109.62	0.00	0.00	0.00	25,616.28
Street and Stormwater	0.00	0.00	350.01	0.00	0.00	0.00	0.00	350.01
Park and Events	129.11	0.00	0.00	0.00	0.00	0.00	0.00	129.11
Miscellaneous	0.00	0.00	0.00	0.00	0.00	21,045.45	36,293.76	57,339.21
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	209,206.79	13,716.83	350.01	109.62	0.00	21,045.45	36,293.76	280,722.46

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

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

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

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

ADOPTED this 9th day of May, 2024.

MAYOR

ATTEST: CITY CLERK



City Administrator's Report

May 2024

To: Mayor and City Council
From: Leslie Herring, City Administrator
Date: May 9, 2024
RE: Update on some of the key areas of focus of the Administration Department

Current Priorities

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

- *Issue Request for Proposals for 4700 Rainbow Blvd.*
 - ✓ Staff plans to conduct a work session with the Governing Body at the May regular City Council meeting to discuss parameters and guidance for building this process and RFP.
- *Communications Strategic Plan Deployment*
 - Staff plans to begin this process once the Governing Body's Strategic Plan has been developed and adopted.
- *Financial Review and Planning*
 - ✓ The 2023 fiscal year audit is underway and is expected to be completed and presented by the City's independent financial auditor at the May 2024 regular City Council meeting.
 - The 2025 budget process is beginning and staff is working on a number of preparations to ensure a comprehensive and smooth Summer 2024 budget process, including:
 - Evaluation of City fees, possible recommendations of modifications, and establishment of a Master Fee Schedule
 - Creation of a comprehensive Capital Improvement Plan (CIP) funding recommendation
 - Integration of the Spring 2024 community priorities survey
- *City Code Recodification*
 - This process is well underway and the Governing Body review concluded in April 2024. City staff is working with CivicPlus (Municode) to wrap-up some loose ends to move to the next step: CivicPlus (Municode) completing their preparation of an ordinance for adoption by the City Council to complete the process and then will add the searchable digital code to the City's website.

Priorities Closing-Out

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

- *Rainbow Blvd. Complete Streets Traffic Management Plan*
 - ✓ The draft final report was shared by the consultant team with the Rainbow stakeholders group on April 10th and comments are due back April 25th.
 - ✓ The pre-application for MARC funding for construction was submitted on the April 5th deadline. This is only the pre-application, with the formal application due July 26th. Over

the next several months, the stakeholders will work together with the various governing bodies and boards to align expectations, desires, and concerns following the conclusion of the Complete Streets study, which is expected to be completed in May.

- ✓ The final deliverables – a pdf report and video – are wrapping-up this week.
- Mission Rd. Improvements (2024 JoCo CARS-funded project in partnership with Roeland Park)
 - ✓ Westwood staff and elected officials continue to work with Roeland Park staff and elected officials to finalize the design of the street ahead of 2025 construction.
 - ✓ As of the Monday, May 6th meeting of the Roeland Park City Council, the direction they provided to their staff is to stay the course of adding bike lanes to Mission Rd. However, their Council directed their staff to propose an ordinance for adoption that would allow on-street parking in the bike lanes on the Roeland Park side of the street during certain hours.
 - ✓ Councilmember Steele will lead a discussion with Westwood City Council at tonight's meeting to provide a status update on the decision-making process to-date and to affirm the Governing Body's position on the scope of the project.
- *Community Survey and Strategic Priorities Setting*
 - ✓ The final survey tool for both residents and businesses are ready to be mailed. The final proofs have been shared with the Mayor and Council.
 - ✓ ETC confirmed last week that they are concluding their quality assurance step and that the surveys should be out in the mail next week.
 - ✓ Staff is aiming for a June/July Governing Body retreat with PorchLight Insights
- *New Feature Park Plan Creation*
 - ✓ The Park Planning Steering Committee issued the RFQ for park design services on March 29th and held a pre-proposal site visit on April 8th. Proposals/Responses were due April 30th, with review and interviews to take place in May, and a recommendation made to Council in June.
 - ✓ 12 professional design team submissions were received and reviewed by the April 30th deadline. The Steering Committee is meeting Wednesday, May 8th to review the submissions and select teams for interviews. will be scheduled during the final week of May.
- *City Website Relaunch*
 - This project is unfortunately dragging on, with the new site expected to launch into the test phase next week. This will allow staff and Council to view and edit the new website before it goes live to the public. With any hope, this project will be completed in May.
 - The site is scheduled to launch tomorrow, May 7th. Unfortunately, there hasn't been a window for Council to review and provide edits prior to the go-live and we need the new website up and running this week so that we can open the pool pass portal on Friday. We are working diligently with CivicPlus to comb through pages and to update content but there will be some areas where content will be added in the coming days and weeks.

- Please feel free to poke around and to let me know what issues you might come across when the site goes live.

- *Westwood's 75th Anniversary – June 7, 2024 (Celebration planned for Saturday, June 8th)*
 - ✓ Councilmember Wimer convened a group of residents to put together a plan for celebrating the City of Westwood's 75th anniversary of incorporation. This group convened on February 27th and discussed the following:
 - A reprint and expansion of the City's 50th anniversary book publication;
 - An event in June 2024 to celebrate the anniversary; and
 - Official City of Westwood merch that residents can proudly wear to show their pride in Westwood.

Councilmember Wimer will share additional details and be available for questions and input at the Council meeting.

Building Permits

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

Residential

New Construction: None

Additions: None

Alterations:

- 2707 W. 50th Terrace – Kitchen remodel

Demolition: None

Misc: None of note

Commercial

New Construction: None

Additions: None

Alterations:

- 2650 Shawnee Mission Parkway (KU) – renovating rooms for new specialized medical equipment

Demolition: None

Misc: None of note

Westwood Public Works Monthly Report

TO: GOVERNING BODY
FROM: JOHN SULLIVAN, DIRECTOR OF PUBLIC WORKS
RE: MONTHLY REPORT, APRIL 2024
DATE: MAY 7, 2024

Some of the activities for Public Works in April include:

1. Daily collection of trash from City Hall and City Parks.
2. Perform a weekly inspection of the playground equipment and park facilities.
3. Perform a weekly inspection of the traffic control signs throughout the city; replace poles and signs as required.
4. I prepared the Purchase Orders and documentation for those purchases.
5. Performed routine maintenance at the City Hall to include the servicing of the air handling equipment, re-lamping fixtures and repairing or installing appurtenances including plumbing fixtures.
6. I represented the city at various meetings to include:
 - Fireworks Meeting – Virtual – .5 hrs.
 - Johnson County IEMC Informational Meeting - Virtual – 1 hr.
 - KCMMB Meeting – In Person – 1.5 hrs.
 - EM Forum – In Person – 1 hr.
 - Johnson County EM Meeting Debris Management – In Person – 3 hrs.
7. Received, via email, Kansas One-Call Locate Requests, advised callers of their status with the City of Westwood regarding utilities and advised, when appropriate, the need to either get an excavation permit, building permit or fence permit. I provided the building official with a copy of the locate requests for follow-up for any building permits that may be required and answered any questions when asked.
8. We performed routine maintenance on the Public Works vehicles and equipment to include fluid services, cleaning, and general repairs.
9. Routine maintenance of the Public Works Facility to include the air handling equipment, plumbing, electrical, and cleaning.
10. Performed various clerical duties for the Public Works Department's daily functions.
11. I attended Public Works, City Council and Staff and Committee meetings as required.
12. Observed activities associated with ROW Permits.
13. We marked streetlight utilities when requested by the One-Call System.
14. We performed monthly safety checks at all City properties as well as monthly fire extinguisher inspections.
15. Mitch attends monthly Safety Committee Meetings.
16. We patched potholes.
17. We swept streets.
18. We cleaned the catch basin fronts.
19. We welcomed Alex Gonzalez as our newest Public Works employee.
20. Prepared fountains for startup.

21. We pulled weeds along new beds on W. 47th Street.
22. We began regular mowing and trimming of various City properties.
23. We removed decals and equipment from 415 Explorer for auction.
24. We worked on the 50th street fountain to seal up the leak. It appears successful.
25. Repaired the backflow preventer at 47th Street fountain. Started up irrigation on W. 47th Street.
26. Met with fire marshal for inspections of public buildings.
27. Issues with Rooftop Unit at City Hall. Parts ordered.
28. Clamshells on 47th Street installed.

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

**Westwood Public
Works**

To: Governing Body
From: John Sullivan, Director of Public Works
Date: May 7, 2024
Re: Monthly Status Report

- W. 47th Street Project: The Clamshells have been installed. We have the parts to make the repairs to the streetlights that are not working and will perform that work as soon as we get caught up from the weather which is making the grass go crazy. KDOT is working on the final accounting for the project.
- 2023 F-550 and Equipment: The truck is complete with exception of door decals. I will be ordering them.
- CCLIP funding: Our project has been funded. This includes work on the replacement of the concrete intersection at W. 47th Street and Rainbow. We will not have any City funds in this project. Project will be in 2026.
- Storm Debris Removal: This project is complete. We are waiting the reimbursement.
- Stone wall damage: We had a vehicle accident at W. 51st Terrace and Belinder Avenue that resulted in damage to the stone wall on the corner. We have been reimbursed for the expense by the insurance company. This project has begun and should conclude this week barring weather.
- Stone wall damage and light pole damage: I have the replacement Medalion, and we will be installing it.
- Bucket Truck Repairs: The truck has been repaired.
- Brush Chipper: The chipper is repaired.
- Water Tank Skid: We have had the tank inspection by WaterOne and have obtained a fire hydrant meter. We have used it to water trees on W. 47th Street.
- 415 Explorer: The Explorer I have been driving lost the engine do to a water pump that locked up which then caused the timing chain to jump time which then caused the valves in two of the pistons to damage the engine requiring a new replacement engine. After soliciting bids for replacements is was decided to not make the repairs and auction it off.
- Graffiti Sprayed on the sidewalk at the Park in the Annex: We spent an inordinate amount of time trying to get the graffiti removed from the sidewalk. We were successful and it is as good as new. Hopefully this is a one-time occurrence.

Westwood Police Department Westwood City Council Report

Item C. Section VIII, Item

4/1/2024



4/30/2024



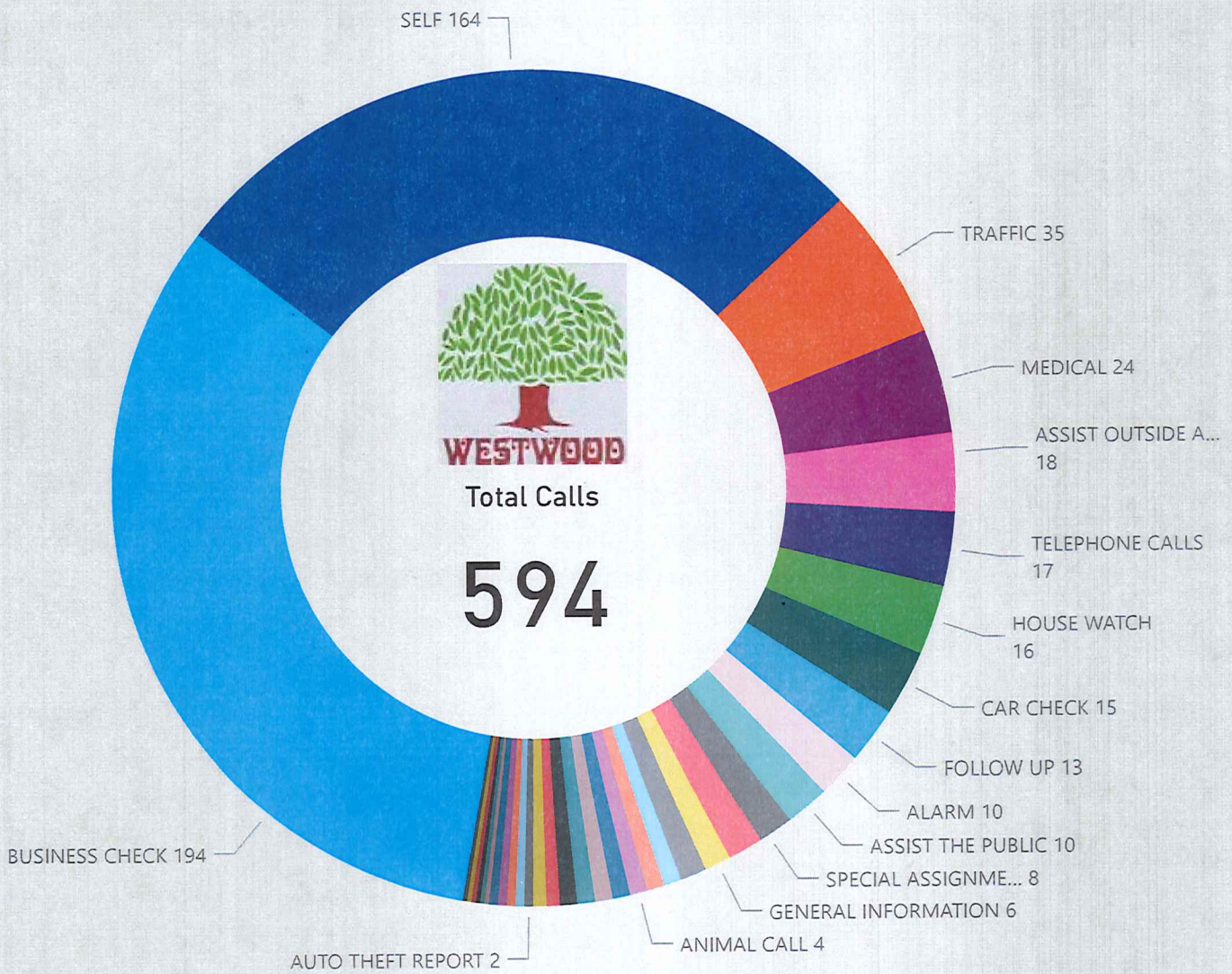
Westwood Police Department City Council Report

Item C. Section VIII, Item

4/1/2024



4/30/2024



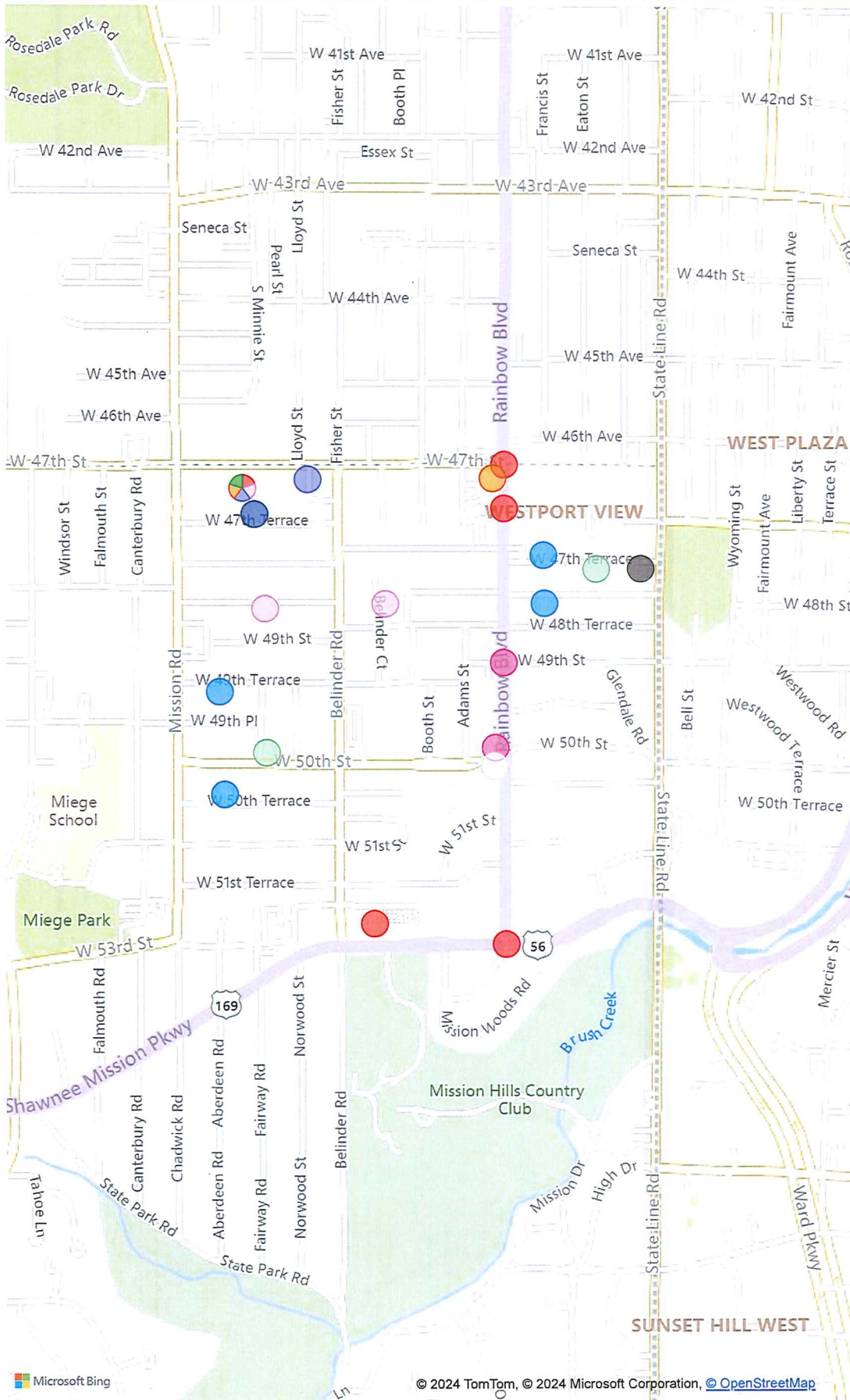
Westwood Police Department Westwood City Council Report

Item C. Section VIII, Item

4/1/2024



4/30/2024



Nature of Call

- ACCIDENT
- ANIMAL CALL
- ASSAULT REPORT
- AUTO THEFT REPORT
- BATTERY
- DISTURBANCE
- DRUG ACTIVITY/NARCOTICS ...
- SOLICITORS
- THEFT REPORT
- TRESPASSING
- VEHICLE LOCK OUT

Westwood Police Department Westwood City Council Report

Item C. Section VIII, Item

4/1/2024



4/30/2024



Case Number	Nature of Call	Summary
20240107	THEFT REPORT	A subject stole several items without paying for them. The subject was eventually stopped and arrested. Several items that were taken were recovered.
20240108	DRUG ACTIVITY/NARCOTICS COMPLAINT	Reporting officer was driving past the bus stop outside of Walmart and observed a female using drugs at the stop. Officer arrested female after finding drugs and paraphernalia. She was transported to Olathe ADC.
20240110	TRAFFIC	Reporting officer conducted a traffic stop on a vehicle. Driver had marijuana and paraphernalia in their possession. Driver was arrested, issued a citation, and released at the scene.
20240111	WARRANT SERVICE	Reporting officer served a Westwood warrant on a subject in Fairway PD's custody. A signature bond was authorized and a new court date was issued.
20240112	PEDESTRIAN CHECK	Reporting officer responded to a pedestrian check who had been sitting on the side of the street for a while. The subject provided his information and showed to have a misdemeanor warrant out of Johnson County. He was arrested and transported to Olathe ADC.
20240113	SUSPICIOUS	Call for suspicious activity and the RP was intoxicated and paranoid about two men following him home. RP had a gun and due to his mental state and intoxication it was taken for safekeeping.
20240114	THEFT REPORT	Officer took a walk in theft report at the station. Subject wanted to report the theft of a license plate off his vehicle.
20240117	TRAFFIC	Reporting officer conducted traffic on a vehicle that was speeding. Marijuana was found in the vehicle. The driver was cited and released at the scene.
20240118	BURGLARY	Vehicle was parked on the street overnight and the passenger window was broken. The contents of the glove box were taken out and left on the front passenger seat.
20240120	ASSAULT REPORT	An argument between neighbors due to loud noise, according to one of the neighbors before 0800 hours on a Sunday morning.
20240121	WARRANT SERVICE	Reporting officer served a Westwood warrant. The individual was transported from the WYCO jail back to the station and paid the fine payout amount.
20240122	WARRANT SERVICE	Reporting officer responded to Leawood Municipal court to serve a Westwood warrant. The suspect posted a cash payout and was released.
20240123	AUTO THEFT REPORT	An Amazon delivery driver left their vehicle running. An unknown subject entered the driver's side of the vehicle and drove off. The keys are not with the vehicle due to it being a push start. The victim still has the keys.
20240124	TELEPHONE CALLS	Reporting officer served a Westwood warrant to an individual on a traffic stop with Shawnee PD. A modified bond was taken in the field and a new court date was given.
20240125	ACCIDENT	V1 was stopped on Rainbow, facing south, in traffic when V2 struck it from behind.
20240126	TRAFFIC	Reporting officer conducted traffic on a vehicle with an expired MO temporary tag. Marijuana and paraphernalia were seized. The driver was cited and released.
20240127	ACCIDENT	Officer came upon a traffic crash just after it happened, and the driver was under the influence of alcohol, and subsequently placed under arrest for DUI.
20240130	ASSIST OUTSIDE	Reporting officer conducted a vehicle stop and the driver had a Roeland Park warrant for FTA

Westwood Police Department Westwood City Council Report

Item C. Section VIII, Item

4/1/2024



4/30/2024



Case Number	Nature of Call	Summary
20240131	TRAFFIC	Reporting officer conducted traffic on a vehicle with the high beams on. Marijuana and paraphernalia was seized. The occupants were minors, and the driver's mother was called. The minors were released to the driver's mother. A juvenile NTA was issued to the driver.
20240133	WARRANT SERVICE	Subject had a warrant for FTA on theft and posted cash bond at the scene
20240134	WARRANT SERVICE	Warrant was faxed to Olathe ADC, on a charge of FTA on a theft charge
20240136	ACCIDENT	V1 was in lane #1 traveling south on Rainbow Blvd. V2 was in lane #2 traveling south on Rainbow Blvd. both approaching W. 47th Pl. intersection.
20240138	THEFT REPORT	An unknown man was seen by employees exiting a store with a cart full of merchandise, and load them into a vehicle in the parking lot.
20240139	TELEPHONE CALLS	Reporting officer faxed a Westwood warrant to Olathe ADC for a subject in custody.
20240140	TELEPHONE CALLS	Westwood warrant service, subject was in WyCo Jail, and her uncle paid her fine for her at the station so she could be released on our warrant.
20240141	TELEPHONE CALLS	Called to confirm a Westwood warrant, and faxed warrant to the JoCo jail to be served with a new court date.
20240142	BATTERY	Neighbors had an arguement due to a dog trespassing on the onther ones property, and one pushed the other accidentally stricking him in the face with a small radio
20240143	AUTO THEFT REPORT	Reporting officer took an auto theft report for a stolen black 1994 GMC 1500 KS tag XBE950. No suspect or suspect vehicle descriptions are available at the time of the report.
20240144	TRESPASSING	Reporting officer responded to a trespassing in Westwood. The offender was arrested for an outstanding warrant and transported to Olathe ADC.
20240145	BATTERY	Officers were dispatched to a disturbance with a party refusing to leave. The investigation revealed a domestic violence battery occurred. The case was sent to the DA's office for review.
20240147	TELEPHONE CALLS	Reporting officer faxed a Westwood warrant to Olathe ADC Central Booking.

WESTWOOD
COURT SUMMARY
APRIL, 2024

COURT DATE	ARRAIGNMENTS	TRIALS	FINES	LETTERS	WARRANTS
April 05, 2024	24	03	\$ 4,665.00	08	08
April 19, 2024	34	07	\$ 4,042.00	18	20
TOTALS					
April 2024	58	10	\$ 8,707.00	26	28
April 2023	54	06	\$ 9,195.00	11	07
			TOTAL (\$ 8,707.00) less		
			* Kansas DL fees:		\$122.00
			* Judges Training Fund:		\$ 31.00
			* LET Training Fund:		\$697.50
			* Seat Belt Fund:		\$ 40.00
				April 2024 TOTAL:	
				\$7,816.50	

Y.T.D. TOTALS 2024		Y.T.D. TOTALS 2023	
ARRAIGNMENTS:	279	ARRAIGNMENTS:	205
TRIALS	45	TRIALS:	49
LETTERS:	107	LETTERS:	69
WARRANTS:	116	WARRANTS:	70
FINES:	\$33,147.00	FINES:	\$24,964.00
KS DL FEES:	\$447.00	KS DL FEES:	\$284.00
JUDGES FUND:	\$96.50	JUDGES FUND:	\$53.00
L.E.T.FUND:	\$2,200.00	L.E.T FUND:	\$1,205.00
COMM CORRECTIONS:	\$0.00	COMM CORRECTIONS:	\$0.00
SEAT BELT FUND:	\$180.00	SEAT BELT FUND:	\$60.00

**City of Westwood
Treasurer's Report
4/30/24**

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
 - a. Ending unencumbered cash through 4/30/24 was \$3,691,380. The April 30, 2023 balance was \$2,818,978. This is an increase in cash of \$872,402.
2. Cash Flow – shows beginning cash by fund and associated revenues and expenditures for each fund in a more summarized format.
3. Statement of Operations – General Fund
 - a. Revenue received for the month was \$169,783. Revenue compared to the prior year was \$165,093.
 - i. Taxes – Sales tax received in April was \$134,990. Overall tax revenues are up by \$23,708.
 - ii. Fees and Licenses – are down by \$22,442.
 - iii. Building permits are up by \$4,874 for the year.
 - b. April expenditures totaled \$213,367. This is a decrease of \$116,322 from the prior year.
 - i. General overhead expenditures were \$40,280 for the month. Overall expenditures decreased by \$11,581. The professional fees were down by \$20,660. The utilities for the year have also decreased by \$13,849. Salaries and benefits increased by \$18,878.
 - ii. Administrative expenditures were up by \$1,567 due to Employee Expenses to date.
 - iii. Public Works total expenditures were \$42,466 for the month which is an increase for the year of \$8,363. Salary & Benefits increased by \$13,896 for the year. Equipment and Maintenance increased by \$14,772. General Operating expenses decreased by \$3,360 for the year.
 - iv. Police expenditures are \$85,900 for the month which is a decrease over prior year by \$18,069.
 - c. Net Receipts Under Expenditures in the General Fund were \$43,583.81 for the month. Year to date the receipts over expenditures are \$355,833.
4. Other Funds – Current Month and Year to Date
 - a. CIP –Sales tax was collected for April of \$27,789.
 - b. Woodside TIF and CID fund made the UMB CID payment of 21,045 this month.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer

ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of **City of Westwood, Kansas** (a municipal entity), which comprises the statement of assets, liabilities and fund balance by fund – regulatory basis and the statement of cash flow – regulatory basis as of and for the one month ended April 30, 2024, in accordance with the regulatory basis of accounting, and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

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

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

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

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Overland Park, Kansas

May 7, 2024



City of Westwood, Kansas
Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis
 As of April 30, 2024

	General Fund	Capital	Equipment	Stormwater	Special Highway	Woodside	Debt Service	All Funds
	04/30/2024	Improvements	Reserve Fund	Fund	Fund	TIF/CID Fund	Fund	04/30/2024
		Fund	04/30/2024	04/30/2024	04/30/2024	04/30/2024	04/30/2024	04/30/2024
Assets								
Current Assets								
Cash In Bank	1,868,421.52	422,363.65	44,539.28	340,764.14	198,858.36	671,912.91	109,750.56	3,656,610.42
Cash In Bank - Bond Fund	34,420.58	0.00	0.00	0.00	0.00	0.00	0.00	34,420.58
Cash In Bank - Woodside Village Acct	9.54	0.00	0.00	0.00	0.00	0.00	0.00	9.54
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Total Current Assets	1,903,190.64	422,363.65	44,539.28	340,764.14	198,858.36	671,912.91	109,750.56	3,691,379.54
Total Assets	\$ 1,903,190.64	\$ 422,363.65	\$ 44,539.28	\$ 340,764.14	\$ 198,858.36	\$ 671,912.91	\$ 109,750.56	\$ 3,691,379.54
Liabilities and Fund Balance								
Current Liabilities								
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	33,789.99	0.00	0.00	0.00	0.00	0.00	0.00	33,789.99
Accounts Payable	0.00	0.00	(10,000.00)	0.00	0.00	0.00	0.00	(10,000.00)
KPERS/KPF Payable	25.73	0.00	0.00	0.00	0.00	0.00	0.00	25.73
Great West 457 Payable	2,710.00	0.00	0.00	0.00	0.00	0.00	0.00	2,710.00
Total Current Liabilities	36,534.91	0.00	(10,000.00)	0.00	0.00	0.00	0.00	26,534.91
Total Liabilities	36,534.91	0.00	(10,000.00)	0.00	0.00	0.00	0.00	26,534.91
Fund Balance								
Fund Balance	1,506,662.62	306,229.94	356,488.84	189,217.42	169,092.79	602,665.66	144,556.17	3,274,913.44
Fund Balance - Current Year	359,993.11	116,133.71	(301,949.56)	151,546.72	29,765.57	69,247.25	(34,805.61)	389,931.19
Total Fund Balance	1,866,655.73	422,363.65	54,539.28	340,764.14	198,858.36	671,912.91	109,750.56	3,664,844.63
Total Liabilities and Fund Balance	\$ 1,903,190.64	\$ 422,363.65	\$ 44,539.28	\$ 340,764.14	\$ 198,858.36	\$ 671,912.91	\$ 109,750.56	\$ 3,691,379.54

See accountants' compilation report.



City of Westwood, Kansas

Statement of Cash Flow - Regulatory Basis

For the One Month Ended April 30, 2024

	General Fund Month Ending 04/30/2024	Capital Improvements Fund Month Ending 04/30/2024	Equipment Reserve Fund Month Ending 04/30/2024	Stormwater Fund Month Ending 04/30/2024	Special Highway Fund Month Ending 04/30/2024	Woodside TIF/CID Fund Month Ending 04/30/2024	Debt Service Fund Month Ending 04/30/2024	All Funds Month Ending 04/30/2024
Unencumbered Cash, Beginning Period	1,944,614.45	394,574.83	68,256.11	341,114.15	184,280.00	670,416.03	146,044.32	3,749,299.89
Receipts								
Taxes	84,658.87	27,788.82	0.00	0.00	0.00	0.00	0.00	112,447.69
Fees and Licenses	38,707.37	0.00	0.00	0.00	0.00	0.00	0.00	38,707.37
Building Permits	3,559.87	0.00	0.00	0.00	0.00	0.00	0.00	3,559.87
Intergovernmental	26,095.28	0.00	0.00	0.00	0.00	0.00	0.00	26,095.28
Restricted Use	0.00	0.00	0.00	0.00	14,687.98	22,542.33	0.00	37,230.31
Fines	11,090.00	0.00	0.00	0.00	0.00	0.00	0.00	11,090.00
Miscellaneous	5,671.59	0.00	0.00	0.00	0.00	0.00	0.00	5,671.59
Total Receipts	169,782.98	27,788.82	0.00	0.00	14,687.98	22,542.33	0.00	234,802.11
Expenditures								
Salary & Benefits	146,424.65	0.00	0.00	0.00	0.00	0.00	0.00	146,424.65
Employee Expenses	4,888.75	0.00	0.00	0.00	0.00	0.00	0.00	4,888.75
Professional Fees	17,760.00	0.00	0.00	0.00	0.00	0.00	0.00	17,760.00
General Operating Expenses	9,580.38	0.00	0.00	0.00	0.00	0.00	0.00	9,580.38
Utilities	18,634.07	0.00	0.00	0.00	0.00	0.00	0.00	18,634.07
Equipment and Maintenance	11,789.83	0.00	13,716.83	0.00	109.62	0.00	0.00	25,616.28
Street and Stormwater	0.00	0.00	0.00	350.01	0.00	0.00	0.00	350.01
Park and Events	129.11	0.00	0.00	0.00	0.00	0.00	0.00	129.11
Miscellaneous	0.00	0.00	0.00	0.00	0.00	21,045.45	36,293.76	57,339.21
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	209,206.79	0.00	13,716.83	350.01	109.62	21,045.45	36,293.76	280,722.46
Adjustments								
Increase / (Decrease) in Payables	450.00	0.00	(10,000.00)	0.00	0.00	0.00	0.00	(9,550.00)
Increase / (Decrease) in Refundable Bond Deposits	(2,450.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,450.00)
Total Adjustments	(2,000.00)	0.00	(10,000.00)	0.00	0.00	0.00	0.00	(12,000.00)
Ending Cash	\$ 1,903,190.64	\$ 422,363.65	\$ 44,539.28	\$ 340,764.14	\$ 198,858.36	\$ 671,912.91	\$ 109,750.56	\$ 3,691,379.54

CITY OF WESTWOOD, KANSAS

Supplementary Information



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 General Fund
 For The Four Months Ended April 30, 2024 and 2023

	Month Ending	Year To Date	Year To Date	Year Ending	
	04/30/2024	04/30/2024	04/30/2023	12/31/2024	12/31/2024
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Receipts					
Taxes	\$ 84,658.87	\$ 948,398.34	\$ 924,690.70	\$ 2,110,854.00	\$ (1,162,455.66)
Fees and Licenses	38,707.37	145,951.59	168,394.07	472,200.00	(326,248.41)
Building Permits	3,559.87	19,095.70	14,222.00	160,000.00	(140,904.30)
Intergovernmental	26,095.28	109,673.46	104,935.73	325,100.00	(215,426.54)
Fines	11,090.00	34,709.00	22,950.00	80,000.00	(45,291.00)
Reimbursements	0.00	11,286.03	0.00	0.00	11,286.03
Miscellaneous	5,671.59	22,787.83	49,012.12	55,250.00	(32,462.17)
Total Receipts	169,782.98	1,291,901.95	1,284,204.62	3,203,404.00	(1,911,502.05)
Expenditures					
General Overhead					
Salary & Benefits	5,619.20	15,994.65	13,984.68	45,940.68	(29,946.03)
Employee Expenses	185.52	3,020.18	2,042.67	9,000.00	(5,979.82)
Professional Fees	10,558.30	81,419.96	148,322.98	260,250.00	(178,830.04)
General Operating Expenses	948.94	10,880.22	9,396.73	30,000.00	(19,119.78)
Utilities	16,231.69	66,984.02	71,644.34	287,295.60	(220,311.58)
Equipment and Maintenance	2,386.74	2,386.74	0.00	0.00	2,386.74
Park and Events	190.00	4,465.00	5,866.24	14,750.00	(10,285.00)
Miscellaneous	0.00	0.00	0.00	30,000.00	(30,000.00)
Intergovernmental	0.00	0.00	0.00	20,000.00	(20,000.00)
Interfund Transfers	0.00	0.00	0.00	268,830.00	(268,830.00)
Total General Overhead	36,120.39	185,150.77	251,257.64	966,066.28	(780,915.51)
Administrative					
Salary & Benefits	35,366.41	142,420.98	154,526.23	480,100.00	(337,679.02)
Employee Expenses	2,229.49	4,873.62	1,520.57	14,500.00	(9,626.38)
Professional Fees	4,707.54	13,707.64	13,853.12	48,000.00	(34,292.36)
General Operating Expenses	62.09	4,579.22	928.06	2,500.00	2,079.22
Interfund Transfers	0.00	0.00	0.00	5,000.00	(5,000.00)
Total Administrative	42,365.53	165,581.46	170,827.98	550,100.00	(384,518.54)
Public Works					
Salary & Benefits	30,843.07	131,234.36	145,130.24	432,000.00	(300,765.64)
Employee Expenses	480.04	3,009.11	2,431.85	7,900.00	(4,890.89)
Professional Fees	0.00	0.00	0.00	17,000.00	(17,000.00)
General Operating Expenses	1,588.22	3,372.43	6,732.63	27,550.00	(24,177.57)
Utilities	326.50	2,773.38	4,556.83	19,580.00	(16,806.62)
Equipment and Maintenance	9,227.84	25,119.53	10,347.77	60,500.00	(35,380.47)
Interfund Transfers	0.00	0.00	0.00	200,000.00	(200,000.00)
Total Public Works	42,465.67	165,508.81	169,199.32	764,530.00	(599,021.19)
Police					
Salary & Benefits	74,595.97	323,816.14	348,235.31	999,500.00	(675,683.86)
Employee Expenses	1,993.70	7,791.98	7,294.09	27,000.00	(19,208.02)
Professional Fees	2,494.16	4,899.88	2,353.78	34,000.00	(29,100.12)
General Operating Expenses	6,076.18	14,785.61	16,056.65	67,100.00	(52,314.39)

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 General Fund
 For The Four Months Ended April 30, 2024 and 2023

	Month Ending 04/30/2024	Year To Date 04/30/2024	Year To Date 04/30/2023	Year Ending 12/31/2024	
	<u>Actual</u>	<u>Actual</u>	<u>Prior Year</u>	<u>Current Budget</u>	<u>Over/(Under) Budget</u>
Utilities	553.07	553.07	692.58	4,500.00	(3,946.93)
Equipment and Maintenance	175.25	7,096.54	2,509.24	10,500.00	(3,403.46)
Park and Events	11.94	1,229.46	1,100.00	1,200.00	29.46
Interfund Transfers	0.00	0.00	0.00	70,000.00	(70,000.00)
Total Police	<u>85,900.27</u>	<u>360,172.68</u>	<u>378,241.65</u>	<u>1,213,800.00</u>	<u>(853,627.32)</u>
Parks & Rec					
General Operating Expenses	904.95	904.95	998.49	3,000.00	(2,095.05)
Utilities	1,522.81	2,128.38	2,928.15	30,000.00	(27,871.62)
Equipment and Maintenance	0.00	1,656.19	2,136.19	10,000.00	(8,343.81)
Park and Events	(72.83)	459.36	270.00	28,250.00	(27,790.64)
Total Parks & Rec	<u>2,354.93</u>	<u>5,148.88</u>	<u>6,332.83</u>	<u>71,250.00</u>	<u>(66,101.12)</u>
Non-Departmental					
Salary & Benefits	0.00	0.00	(5,721.04)	0.00	0.00
Miscellaneous	0.00	50,346.24	26,038.73	0.00	50,346.24
Total Non-Departmental	<u>0.00</u>	<u>50,346.24</u>	<u>20,317.69</u>	<u>0.00</u>	<u>50,346.24</u>
Total Expenditures	<u>213,366.79</u>	<u>936,068.84</u>	<u>996,177.11</u>	<u>3,565,746.28</u>	<u>(2,629,677.44)</u>
Receipts Over (Under) Expenditures	<u>\$ (43,583.81)</u>	<u>\$ 355,833.11</u>	<u>\$ 288,027.51</u>	<u>\$ (362,342.28)</u>	<u>\$ 718,175.39</u>

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The One Month Ended April 30, 2024

Other Funds

	Capital Improvements Fund Month To Date 04/30/2024 Actual	Equipment Reserve Fund Month To Date 04/30/2024 Actual	Stormwater Fund Month To Date 04/30/2024 Actual	Special Highway Fund Month To Date 04/30/2024 Actual	Woodside TIF/CID Fund Month To Date 04/30/2024 Actual	Debt Service Fund Month To Date 04/30/2024 Actual
Receipts						
Taxes						
City Sales & Use Tax - Special	\$ 27,788.82	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Taxes	<u>27,788.82</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted Use						
State Hwy Maintenance	0.00	0.00	0.00	3,684.75	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	11,003.23	0.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	14,061.52	0.00
WV CID-2	0.00	0.00	0.00	0.00	8,480.81	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	<u>27,788.82</u>	<u>0.00</u>	<u>0.00</u>	<u>14,687.98</u>	<u>22,542.33</u>	<u>0.00</u>
Expenditures						
Equipment and Maintenance						
Machinery & Equipment Purchase	0.00	13,716.83	0.00	0.00	0.00	0.00
Special Highway Maintenance	0.00	0.00	0.00	109.62	0.00	0.00
Street and Stormwater						
Stormwater Expense	0.00	0.00	350.01	0.00	0.00	0.00
Miscellaneous						
UMB CID Payment	0.00	0.00	0.00	0.00	21,045.45	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	36,293.76
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>13,716.83</u>	<u>350.01</u>	<u>109.62</u>	<u>21,045.45</u>	<u>36,293.76</u>
Receipts Over (Under) Expenditures	<u>\$ 27,788.82</u>	<u>\$ (13,716.83)</u>	<u>\$ (350.01)</u>	<u>\$ 14,578.36</u>	<u>\$ 1,496.88</u>	<u>\$ (36,293.76)</u>

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The Four Months Ended April 30, 2024

Other Funds

	Capital Improvements Fund Year To Date 04/30/2024 Actual	Equipment Reserve Fund Year To Date 04/30/2024 Actual	Stormwater Fund Year To Date 04/30/2024 Actual	Special Highway Fund Year To Date 04/30/2024 Actual	Woodside TIF/CID Fund Year To Date 04/30/2024 Actual	Debt Service Fund Year To Date 04/30/2024 Actual
Receipts						
Taxes						
Ad Valorem Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,982.63
City Sales & Use Tax - Special	121,013.71	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	405.52
Restricted Use						
Stormwater Utility Fee	0.00	0.00	154,050.39	0.00	0.00	0.00
State Hwy Maintenance	0.00	0.00	0.00	7,420.20	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	22,581.87	0.00	0.00
WV Ad Valorem Tax	0.00	0.00	0.00	0.00	488,381.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	73,302.73	0.00
WV CID-2	0.00	0.00	0.00	0.00	38,077.31	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	121,013.71	0.00	154,050.39	30,002.07	599,761.04	11,388.15
Expenditures						
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	167.16	0.00	0.00	0.00
Stone Wall Repairs	4,880.00	0.00	0.00	0.00	0.00	0.00
Machinery & Equipment Purchase	0.00	301,949.56	0.00	0.00	0.00	0.00
Special Highway Maintenance	0.00	0.00	0.00	236.50	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	0.00	0.00	0.00	0.00	0.00	9,900.00
Stormwater Expense	0.00	0.00	2,336.51	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	454,134.33	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	76,379.46	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	36,293.76
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	4,880.00	301,949.56	2,503.67	236.50	530,513.79	46,193.76
Receipts Over (Under) Expenditures	\$ 116,133.71	\$ (301,949.56)	\$ 151,546.72	\$ 29,765.57	\$ 69,247.25	\$ (34,805.61)

See accountants' compilation report.



City of Westwood, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For The Year Ended April 30, 2024

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Difference Over/(Under)</u>
Expenditures			
General Fund	3,565,746.28	931,908.84	(2,633,837.44)
Capital Improvements Fund	361,976.00	4,880.00	(357,096.00)
Equipment Reserve Fund	741,414.00	301,949.56	(439,464.44)
Stormwater Fund	194,516.00	2,503.67	(192,012.33)
Special Highway Fund	10,000.00	236.50	(9,763.50)
Woodside TIF/CID Fund	623,562.00	530,513.79	(93,048.21)
Debt Service Fund	231,837.50	46,193.76	(185,643.74)
Total Expenditures	<u>5,729,051.78</u>	<u>1,818,186.12</u>	<u>(3,910,865.66)</u>

See accountants' compilation report.

COUNCIL ACTION FORM

Meeting Date: May 9, 2024

Staff Contact: Leslie Herring, City Administrator
John Sullivan, Public Works Director

Agenda Item: Discuss current status of design of 2025 Mission Rd. improvements

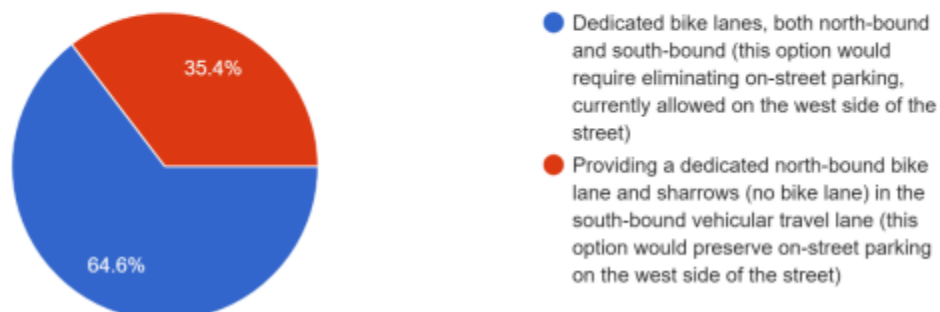
Background/Description of Item

Mission Rd. improvements are scheduled to be completed in 2025 as part of the City's Capital Improvement Plan. As these improvements are scheduled for next spring, design and preparations are well underway and have been for the past few years. Although I have provided you all with updates on this project in real time and many of you have engaged in it in various ways over the past three years, I am providing the following background information for convenient reference and for the benefit of any members of the public who may be interested in this agenda item.

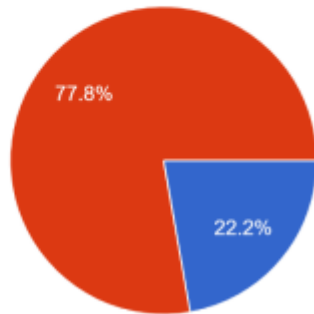
The following is a brief history to illustrate the evolution of this project:

- August 2021 – Roeland Park and Westwood began discussing the scope of a project for making surface and bike/ped improvements to Mission Rd. These discussions took place at both the staff and City Council Committee level.
- March 2022 – Roeland Park and Westwood held a joint virtual – via Zoom – neighborhood meeting to introduce the project and to address initial questions and concerns from residents along Mission Rd. and continued. Westwood advertised the meeting through The Buzz and on our website and Roeland Park mailed a letter to all addresses along Mission Rd. in their City. A copy of the letter is attached.
- May 2022 – the cities jointly issued a resident survey to gauge interest from the community on changes to the roadway in line with the Complete Streets/Bike-Ped Plan of each City. Those survey results and other supporting information are available via this link to Roeland Park's website: <https://www.roelandpark.net/432/2025-Mission-Road-Improvements>.
- June 2022 – Roeland Park and Westwood staff and elected official committees met to review the results of the survey and, at that meeting, Westwood believed the direction agreed upon by both cities to be to design the project scope to implement the Complete Streets/Bike-Ped Plan of each City, which also aligned with the vast majority of survey respondents as illustrated below:

The cities of Roeland Park and Westwood are currently discussing how to include bike lanes into the project plan. To aid the cities in their decision, a survey was conducted with 48 responses. Below is a pie chart showing the preferred option of the two bike lane options provided below.

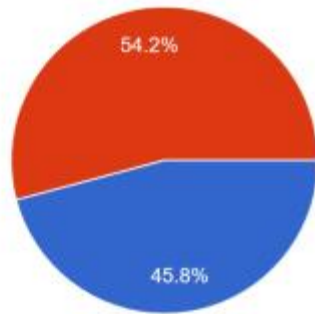


The cities of Roeland Park and Westwood are currently discussing how to include street lighting improvements into the project plan. To aid the citation of the two street lighting options provided below 45 responses



- Replace existing lighting with pedestrian-scale lighting and leave the west side of the road unlit. (Note: This would likely result in a reduction of total area illuminated by streetlights on the west side of the road, as the pedestrian...
- Install pedestrian-scale lighting on both sides of the road (Note: On the Roeland Park/west side, this would likely result in the street lights being installed on the backside of the existing sidewalk, whi...

Are you a property owner or tenant along Mission Road between 47th Street and 53rd Street? 48 responses



- Yes
- No

- Summer 2022 – Westwood staff asked if the project could be delayed a year to build a balance back up in the City’s CIP to adequately fund this project. Roeland Park agreed.
- April 2023 – Westwood and Roeland Park reengaged planning for the project in anticipation of a Spring 2024 deadline to submit a scope and project estimate to Johnson County for CARS funding. In the interim, Roeland Park was working directly with its City Engineer to create the preliminary design for the project.
- September 2023 – Westwood City Council approved an interlocal agreement with Roeland Park to share in the cost for the project in preparation for formally pursuing County funding through the CARS program.
- February 2024 – Roeland Park held a second neighborhood meeting – in person – to reintroduce this project and the design scope to residents. The City of Westwood also advertised this meeting and staff and Councilmembers Steele and Hannaman and Mayor Waters all attended to be available for questions. Roeland Park mailed a letter noticing the meeting to all addresses along Mission Rd. in their City. A copy of the letter is attached.
- March 2024 – Roeland Park elected officials began receiving contact from their constituents sharing their opposition to the project scope. In an effort to be responsive to the questions and concerns expressed, the two cities jointly issued an FAQ, which is still on Roeland Park’s website. Roeland Park’s City Engineer submitted the project scope of cost estimate to Johnson County for consideration and inclusion in the 2025 CARS funding program.

- April 2024 – Roeland Park received a resident petition in opposition to the proposed project. Since that time, their elected officials, residents, and City staff have worked together to address the concerns raised.
- May 6, 2024 – Roeland Park held a City Council workshop to discuss this item and to provide direction to their staff relating to the design scope of the projects and whether alternatives to the agreed-upon plan would be pursued. Public comment was heard, Roeland Park’s City Engineer and City Administrator presented, and the City Council discussed. Ultimately, their Council gave direction – although not unanimously – to City staff to continue with the previously-agreed design scope but to consider at a later date making changes to their City Code to allow for on-street parking in the bike lane on their side of the street. City staff and Councilmember Steele were present at that meeting.

Staff Comments/Recommendation

Councilmember Steele has requested this item be added to tonight’s agenda to allow space and time for the Governing Body to discuss the following question:

Is it still the desire of the Governing Body to implement the City’s Complete Streets Plan with the 2025 Mission Rd. improvements?

The scope includes:

- Adding bike lanes to both sides of the street and moving the centerline to the center of the road bed (it is currently closer to the east/Westwood side of the roadbed to accommodate on-street parking on the west/Roeland Park side);
- Moving the cobra head street light attachments from the utility poles on the Westwood side of the road and installing streetlighting that adequately lights both the roadway and the sidewalks and intersections of both cities; and
- Adding pedestrian safety features including crosswalks at both 50th St./49th Pl. and 48th St./48th Ter.

Budget Impact

N/A

Suggested Motion

None needed.



City of Roeland
4600 W. 51st Street
Roeland Park, KS 66205
(913) 722-2600

Item A. Section IX, Item

March 14, 2022

NEIGHBORHOOD MEETING- 2024 CARS PROJECT – MISSION ROAD FROM 47TH STREET TO 53RD STREET

Dear Property Owner:

You are invited to attend a neighborhood meeting to share information on the upcoming 2024 Mission Road project. Mission Road is the shared boundary of Westwood and Roeland Park; the two communities are working in partnership on the project. The link below will take you to the ZOOM virtual meeting **scheduled for March 28, 2022, from 6 pm to 7 pm.** You may also call in at 1-312-626-6799, passcode 640475, meeting ID 810 5093 2576.

<https://us06web.zoom.us/j/81050932576?pwd=ejZTc1NnS2Q5bGRGWIZvdFVvOXFiQT09>

Staff will review information related to the project including “Complete Street” elements being considered. The project is primarily a mill and overlay scope but also entails replacement of failed segments of asphalt street, replacement of failed curb areas, and replacement of broken/heaved sidewalk panels. Street lighting and bike lane alternatives are part of the planning discussion and your feedback on concepts can also be shared through a survey at the following line: [Mission Rd. \(53rd - 47th\) Improvement Options Survey \(google.com\)](#)

Below are links to supporting reference materials:

Sidewalk gaps – RP-identified (<http://bikewalkkc.org/wp-content/uploads/2018/09/170925-Roeland-Park-Ped-Bike-Strategy-1.pdf#page=13>)

Priority intersections - RP-identified (<http://bikewalkkc.org/wp-content/uploads/2018/09/170925-Roeland-Park-Ped-Bike-Strategy-1.pdf#page=21>)

Neighborhood greenways - RP-identified (<http://bikewalkkc.org/wp-content/uploads/2018/09/170925-Roeland-Park-Ped-Bike-Strategy-1.pdf#page=37>)

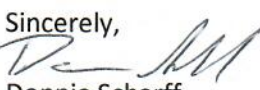
Bike lanes – RP-identified (<http://bikewalkkc.org/wp-content/uploads/2018/09/170925-Roeland-Park-Ped-Bike-Strategy-1.pdf#page=17>)

Westwood Complete Streets Plan (https://www.google.com/maps/@39.0387098,-94.6177842,16z/data=!4m2!6m1!1s1rb_ZX1xkGirUBDpYiwVftB5Lg4vo2Xp8?hl=en&authuser=1)

Bike and Pedestrian Safety Ad Hoc Committee Report - Roeland Park:
<https://www.roelandpark.org/DocumentCenter/View/2585/Bike-and-Pedestrian-Safety-Ad-Hoc-Committee-Final-Report?bidId=>

As a property owner in this area, we encourage your attendance at the neighborhood meeting. If you have neighbors who did not receive this invitation, but are interested in the project, we welcome their attendance.

Please call Donnie Scharff (913-722-2600), Public Works Director with the City of Roeland Park or John Sullivan (913-432-1550), Public Works Director with the City of Westwood should you have any questions.

Sincerely,

Donnie Scharff
Director of Public Works



February 15, 2024

NEIGHBORHOOD MEETING- 2025 CARS PROJECT – MISSION ROAD FROM 47TH STREET TO 53RD STREET

Dear Property Owner:

You are invited to attend a neighborhood meeting to share information on the upcoming 2025 Mission Road project. Mission Road is the shared boundary of Westwood and Roeland Park; the two communities are working in partnership on the project. The meeting is **scheduled for February 28th, 2024 from 5 pm to 8 pm** and will be hosted in the **Skyline Room** at the Roeland Park Community Center located at 4850 Rosewood Drive, Roeland Park, KS 66205

The project is primarily a mill and overlay scope but also entails replacement of failed segments of asphalt street, replacement of failed curb areas, and replacement of broken/heaved sidewalk panels. Drive approaches will be included in the scope to ensure ADA compliance is met. Street lighting and bike lane alternatives are part of the planning discussion.

Below are links to supporting reference materials:

Sidewalk gaps – RP-identified (<http://bikewalkkc.org/wp-content/uploads/2018/09/170925-Roeland-Park-Ped-Bike-Strategy-1.pdf#page=13>)

Priority intersections - RP-identified (<http://bikewalkkc.org/wp-content/uploads/2018/09/170925-Roeland-Park-Ped-Bike-Strategy-1.pdf#page=21>)

Neighborhood greenways - RP-identified (<http://bikewalkkc.org/wp-content/uploads/2018/09/170925-Roeland-Park-Ped-Bike-Strategy-1.pdf#page=37>)

Bike lanes – RP-identified (<http://bikewalkkc.org/wp-content/uploads/2018/09/170925-Roeland-Park-Ped-Bike-Strategy-1.pdf#page=17>)

Westwood Complete Streets Plan (https://www.google.com/maps/@39.0387098,-94.6177842,16z/data=!4m2!6m1!1s1rb_ZX1xkGirUBDpYiwVftB5Lg4vo2Xp8?hl=en&authuser=1)

Bike and Pedestrian Safety Ad Hoc Committee Report - Roeland Park:
<https://www.roelandpark.org/DocumentCenter/View/2585/Bike-and-Pedestrian-Safety-Ad-Hoc-Committee-Final-Report?bidId=>

As a property owner in this area, we encourage your attendance at the neighborhood meeting. If you have neighbors who did not receive this invitation, but are interested in the project, we welcome their attendance.

Please call Donnie Scharff (913-722-2600), Public Works Director with the City of Roeland Park or John Sullivan (913-432-1550), Public Works Director with the City of Westwood should you have any questions.

Sincerely,

Donnie Scharff
Director of Public Works

COUNCIL ACTION FORM

Meeting Date: May 9, 2024

Staff Contact: Leslie Herring

Agenda Item: Consider agreement with Columbia Capital Management for investment advisory services

Background/Description of Item

The City carries all monies across all funds in one depository, FNBO. As the City carries a multi-million dollar balance at any given time and only needs access to a certain amount of funds to operate at any given time, there is opportunity for the City to invest funds to earn a higher amount of total interest on the balance we carry. State statute strictly governs a City's investment of idle funds and such regulation is monitored by the City's Auditor, with additional oversight by the City Treasurer, City Attorney, and City Administrator.

Staff Comments/Recommendation

Columbia Capital is a trusted and reputable partner of multiple Johnson County cities and has a number of other Kansas local government clients. As self-described in their [attached] Investment Management Services proposal:

Consistent with public funds best practices, Columbia Capital's investment philosophy focuses on safety, liquidity, and yield, in that order. In practice, our core approach is preservation of capital through provision of adequate liquidity. We understand that our municipal clients must balance the need to be sufficiently liquid with the desire to generate income. Our first task when designing the investment portfolio structure for our clients is to evaluate historic cashflows to ensure we will always have sufficient funds to meet not only the day-to-day liquidity needs, but also any extraordinary cash draws that may occur. Only after these conditions are met do we begin to explore opportunities to generate income for the portfolio. Because public funds investment statutes are already limited to high-quality investments, we believe safety is best achieved by the portfolio manager avoiding unscheduled redemptions of investments to meet liquidity needs.

They focus very closely on compliance with KSA 12-1675 *et seq.* and internally, they have a separation of duties where every trade made is reviewed by a different individual to ensure the securities purchased comport both with state law and with any unique requirements of the City's investment policy.

Columbia Capital proposes the City establish a Schwab account in the exercise of their duties for the City of Westwood. Their proposal also identifies a host of additional services they provide included in their fee.

The City Attorney, City Treasurer, and City Auditor have all reviewed the proposal and agreement and have engaged Jeff White of Columbia Capital with questions to ensure a firm understanding of how state regulatory requirements are met.

Following approval of this professional services agreement, the next steps in this relationship would be:

- Opening a Schwab account for the City (performed administratively);
- Completing a liquidity template to help size the sub portfolios (performed administratively);
- Reviewing and revising the City's Financial and Purchasing Policy to embed a new investment policy for Council consideration for adoption by resolution;

- City Council consideration of an ordinance designating multi-year funds for compliance with the applicable statute; and
- Each July and January, Columbia Capital will present an investment management report to the Governing Body to allow for transparency in how the investments are performing.

Jeff White with Columbia Capital will be present at the meeting to review his services offering and to address any questions you may have.

Budget Impact

The City's current annual percentage yield using FNBO as our depository is 1.46%. In 2023, the City earned a total of \$44,015 in interest on the bank balance we carried. Columbia Capital is realizing north of 5% interest on even fairly short-term Treasury or Agency investments.

Columbia Capital has agreed to manage the City's investment strategy for a fee equal to the greater of \$12,000 per year, billed quarterly in arrears, or 0.20% per annum on the total portfolio of the City (pooled cash), billed quarterly in arrears based upon the average of the month-end portfolio balances in each month.

Suggested Motion

I move to authorize the City Administrator to execute a professional services agreement with Columbia Capital for investment management services subject to final review and approval by the City Attorney.

PROFESSIONAL SERVICES AGREEMENT

THIS PROFESSIONAL SERVICES AGREEMENT (“Agreement”) is entered into this ____ day of May, 2024, by and between the City of Westwood, Kansas, a municipal corporation (“City,”) and Columbia Capital Management, LLC, a Missouri limited liability company having its principle place of business in Merriam, Kansas (“Consultant”).

WHEREAS, the City needs professional assistance to perform the services outlined in the Scope of Services described in Exhibit A; and

WHEREAS, the Consultant represents that it has sufficient experience and qualified personnel to perform the professional services herein described on behalf of the City; and

WHEREAS, The City has determined, based upon information provided by the Consultant, that Consultant is qualified to provide the professional services described herein.

WHEREAS, the City and Consultant desire to enter into this Agreement to set forth the specific terms and conditions of their relationship.

NOW, THEREFORE, in consideration of the mutual covenants, promises, and agreements set forth herein, the parties agree as follows:

SECTION 1. Engagement. The City hereby engages Consultant as an independent contractor to perform the services described in this Agreement and Consultant accepts that engagement.

SECTION 2. Services.

- (a) **Scope of Services.** Consultant shall perform those services (“Contract Services”) described under Scope of Services in Exhibit A, which is attached to this Agreement and incorporated herein by reference. The City may also request additional services not anticipated at the time of this Agreement. At the City’s request, the Consultant shall submit a written scope of the additional work including an estimate of additional costs for the performance of the additional work. No change in scope shall be effective nor additional compensation be paid, except on the basis of the provisions of a written supplemental agreement or an amendment signed by the Parties.
- (b) **Subcontracting Services.** Consultant may not, without first obtaining the City’s written consent, subcontract any of the Contract Services. Notwithstanding the City’s consent to any subcontracting, Consultant shall remain fully responsible for all obligations under this Agreement.
- (c) **Time of Performance.** The Consultant agrees to complete the Contract Services within the times listed in Exhibit A, Scope of Service. In absence of written directions to the contrary, receipt of the executed Agreement shall be the Consultant’s Notice to Proceed. At the City’s discretion, an extension of time may be granted to the

- Consultant for delays determined by the City as unavoidable. Consultant may request an extension of time stating the reasons for such a request. The term of this Agreement may be extended by mutual agreement of the parties beyond the time periods outlined in Exhibit A for the purpose of the Consultant providing any additional services, as outlined in Exhibit A, as may be requested by City and agreed to by Consultant. The Parties agree that time for performance of the Contract Services is of the essence and that the Consultant's failure to meet the contractual times for performance shall constitute a material breach of this Agreement.
- (d) **Qualified Personnel.** Consultant shall provide sufficient qualified personnel to perform the Contract Services. If directed by the City, the Consultant shall remove any person the Consultant employs in connection with the work.
 - (e) **Performance.** In performing the Contract Services, Consultant agrees to take all steps necessary for the full and effective performance of those tasks.
 - (f) **Assistance from City.** To assist Consultant in performing the Contract Services, the City will perform the duties outlined in Exhibit A, if any, in a timely manner so as not to unreasonably delay the Consultant's services.

SECTION 3. Compensation and Expenses. As set forth in Exhibit A, the City shall pay the Consultant for the Contract Services it performs as outlined in Section 2 of this Agreement.

SECTION 4. Termination of Agreement. The City may terminate this Agreement at any time on and after November 30, 2024, with sixty (60) days' written notice for convenience or cause upon written notice to Consultant. If the City terminates the Agreement under this Section, the City shall pay the Consultant for Contract Services satisfactorily performed by Consultant before the termination, and for all associated expenses incurred by the Consultant before the termination. Under no circumstances will the Consultant be entitled to anticipatory profits or consequential damages. Consultant may terminate the agreement at any time upon sixty (60) days' written notice. The provisions regarding indemnity and insurance shall survive the termination of this Agreement.

SECTION 5. [Reserved]

SECTION 6. Compliance with Laws. Consultant shall comply with local, state, and federal rules, regulations, and laws pertaining to this Agreement that are applicable at the time the Consultant conducts the Contract Services, regardless of whether such requirements are specifically referred to in this Agreement. Consultant shall defend, indemnify, and hold harmless the City, its elected officials, officers, employees, and agents against any claim or liability arising from or based on any violation of the same.

SECTION 7. Compliance with Equal Opportunity Laws, Regulations, and Rules.

- (a) **Discrimination Prohibited.** Consultant agrees to comply with the Kansas Act Against Discrimination (K.S.A. 44-1001 *et seq.*) and the Kansas Age Discrimination in Employment Act (K.S.A. 44-1111 *et seq.*) and shall not discriminate against any person in the performance of work under this Agreement because of race, religion, color, sex, disability, national origin or ancestry, or age.
- (b) **Solicitations.** In all solicitations or advertisements for employees, Consultant shall include the phrase “equal opportunity employer” or a similar phrase approved by the Kansas Human Rights Commission (Commission).
- (c) **Non-Compliance.** Consultant shall be deemed to have breached this Agreement and it may be cancelled, terminated, or suspended in whole or in part by the City, if the Consultant:
1. fails to comply with the reporting requirements of K.S.A. 44-1031 or K.S.A. 44-1116, and amendments thereto; or
 2. is found guilty of the Kansas Act Against Discrimination or the Kansas Age Discrimination in Employment Act under a decision or order of the Commission that has become final.
- (d) **Flow Through Requirements.** Consultant shall include the provisions of Section 7(a)-(c) in every subcontract so that such provisions will be binding upon such subcontractor for work related to the City.
- (e) **Exempt Contractors.** The provisions of this Section 7(a)-(d) are recommended but not enforceable against Consultant if:
1. Consultant employs fewer than four employees at all times during the term of this Agreement; or
 2. All of Consultant’s contracts with the City cumulatively total \$5,000 or less during the fiscal year of the City pursuant to K.S.A. 44-1030(c).
- (f) **ADA Compliance.** Consultant agrees to comply with the American with Disabilities Act of 1990 (“ADA”), codified as amended at 42 U.S.C. § 12101 *et seq.*, as well as all other federal, state, and local laws, ordinances, rules, and regulations applicable to this project and to furnish any and all certification that may be required by federal, state, or local governmental agencies in connection therewith.
- (g) **Code Compliance.** Consultant agrees to comply with Chapter 35, Article III of the Westwood Code, which prohibits discrimination in employment, housing, and public accommodations on the basis of an individual’s sexual orientation or gender identity.

SECTION 8. Insurance.

- (a) **General.** Consultant shall secure and maintain, throughout the duration of this Agreement, insurance (on an occurrence basis unless otherwise agreed in writing) of such types and in at least such amounts as required herein. The City shall be named as

an additional insured for all coverages required herein except workers' compensation coverage and professional liability coverage. All insurance procured for this Agreement by the Consultant, including additional insured designations, shall be primary and noncontributory. Consultant shall provide certificates of insurance on forms acceptable to the City at the time of this Agreement's execution. The Certificate shall specify the date when such insurance expires. A renewal certificate shall be furnished to the City before the expiration date of any coverage. The City shall be notified by receipt of written notice from the insurer at least 30 days before material modification or cancellation of any policy listed on the Certificate.

- (b) **Notice of Claim.** Consultant, upon receiving notice of any claim in connection with this Agreement, shall promptly notify the City, providing full details thereof, including an estimate of the amount of loss or liability.
- (c) **Reduction of Policy Limits.** Consultant shall monitor and promptly notify the City of any reduction in limits of protection afforded under any policy listed in the Certificate (or otherwise required by this Agreement) if the Consultant's limits of protection have been impaired or reduced to such extent that the limits fall below the minimum amounts required hereunder. In that event, Consultant shall promptly reinstate the original limits of liability required hereunder and shall furnish evidence thereof to the City.
- (d) **Industry Ratings.** Consultant agrees that its insurance carrier must:
 - 1. a. Be licensed to do business in the State of Kansas;
 - b. Carry a Best's policyholder rating of "A-" or better and;
 - c. Carry at least a Class VIII financial rating; OR
 - 2. Be acceptable to the City.
- (e) **Insurance Required.** Consultant agrees to secure and maintain the following insurance:
 - 1. **Commercial General Liability.** Consultant shall maintain General Liability coverage including Premises-Operations Liability, Independent Contractors Liability, Products and Completed Operations, and Broad Form Property Damage within these minimum limits:

Bodily Injury & Property Damage	\$1,000,000 combined single limit per occurrence: \$2,000,000 annual aggregate
Fire Damage Liability	\$50,000
Medical Payments	\$5,000

The property damage liability coverage shall contain no exclusion relative to blasting, explosion, collapse of buildings, or damages to underground property.

2. Comprehensive Automobile Liability. Consultant shall maintain Automobile Liability coverage including coverage for Owned, Hired and Non-owned Auto Liability providing for all injuries to members of the public and damage to property of others arising from the use of motor vehicles on and off the Work site with these minimum limits:

Bodily Injury & Property Damage	\$1,000,000 combined single limit per occurrence
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3. Workers' Compensation and Employer's Liability. Consultant shall maintain Workers' Compensation coverage for all claims made under applicable state workers' compensation laws. Consultant shall also maintain Employer's Liability coverage for claims made for injury, disease, or death of an employee that, for any reason, may not fall within the provisions of a workers' compensation law. The following minimum limits shall apply:

Workers' Compensation	Statutory Limits
Employers' Liability	\$500,000 each accident
	\$500,000 disease – policy limit
	\$500,000 disease – each employee

4. Professional Liability Insurance. Consultant shall maintain Professional Liability Insurance in an amount of no less than \$1,000,000.

(f) **Subcontractor's Insurance.** If a part of this Agreement is to be sublet, the Consultant shall either:

1. Cover all subcontractors under its insurance policies; or
2. Require each subcontractor not so covered to secure insurance that will protect subcontractor against all applicable hazards or risks of loss as and in the minimum amounts designated.

Whichever option is chosen, Consultant shall indemnify and hold harmless the City as to any and all damages, claims, or losses, including attorneys' fees, arising out of or resulting from the acts or omissions of its subcontractors.

Section 9. Indemnification. Without in any way limiting indemnification obligations that may be set forth elsewhere in this Agreement, Consultant shall defend, indemnify, and hold harmless the

City, its elected officials, officers, employees, and agents, from all claims, damages, losses, liabilities, costs, and expenses, including attorneys' fees, arising out of or resulting from the performance of Consultant's services, provided that any such claim, damage, loss, liability, cost, or expense is caused in whole or in part by a negligent and/or intentional act, error, or omission of the Consultant, its subcontractors, anyone directly or indirectly employed or retained by any of them, or anyone for whose acts any of them may be liable, whether or not arising before or after completion of Consultant's services. Consultant shall give the City immediate written notice of any claim, suit, or demand that may be subject to this provision.

Section 10. No Third Party Beneficiaries. City and Consultant specifically agree that this Agreement is not intended to create any third party beneficiary relationship nor to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Agreement; the duties, obligations and responsibilities of the parties to this Agreement with respect to third parties shall remain as imposed by law.

Section 11. Disputes. The City and Consultant agree that disputes relative to the Contract Services of this Agreement should first be addressed by negotiations between the parties. If direct negotiations fail to resolve the dispute, the party initiating the claim that is the basis of the dispute shall be free to take such steps as it deems necessary to protect its interest; provided, however, that notwithstanding any such dispute, the Consultant shall proceed with its services under this Agreement as though no dispute exists.

Section 12. Representations. The Consultant certifies that:

- (a) The price submitted and the costs comprising same are independently arrived at without collusion.
- (b) The Consultant has not knowingly influenced and promises that it will not knowingly influence a City employee or former City employee to breach any ethical standard.
- (c) The Consultant has not violated, is not violating, and promises that it will not violate the City's policy of prohibition against gratuities and kickbacks.
- (d) The Consultant represents that it has not retained and will not retain a person to solicit or secure a City contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.
- (e) The Consultant is currently unaware of any conflict of interest with any party affected by this Agreement. Consultant agrees that if any conflict of interest should arise in the future, it will give notice to the City immediately.
- (f) Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement.

- (g) Consultant warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind the Consultant.

Section 13. Quality Assurance. Consultant warrants that all work and services performed under this Agreement, shall conform to or exceed the recognized professional standards prevalent in their field. Further, the Consultant warrants that all work and service performed under this Agreement shall be performed with the professional expertise, skills, and knowledge of state of the art procedures and techniques in all relevant subject matters. The Consultant accordingly shall be capable of performing the necessary consulting and other services required herein and possess the ready comprehension of the required subject matter and the expertise to provide these services.

Section 14. Assignment. Neither this Agreement nor any rights or obligations hereunder shall be assigned or otherwise transferred by Consultant without the prior written consent of the City. This Agreement is binding upon and fully enforceable against the successors and assigns of Consultant, whether consented to or not.

Section 15. Notices. Any formal notice required or permitted under this Agreement shall be deemed sufficiently given if the notice is in writing and personally delivered or sent by First Class mail, postage prepaid, to the party to whom said notice is to be given. Notices delivered in person shall be deemed to be served effective as of the date the notice is delivered. Notices sent by First Class Mail shall be deemed to be served 72 hours after the date the notice is postmarked to the addressee, postage prepaid.

Columbia Capital Management, LLC
Attn: Compliance Officer
6700 Antioch Rd., Suite 250
Merriam, KS 66204

City of Westwood, Kansas
4700 Rainbow Blvd.
Westwood, KS 66202
Attn: City Administrator

Section 16. Independent Contractor. In no event, while performing under this Agreement, shall Consultant be deemed to be acting as an employee of the City; rather, Consultant shall be deemed to be an independent contractor. Consultant shall be responsible for and pay all taxes and withholdings required by law upon the compensation paid under this Agreement, and shall defend, indemnify, and hold harmless the City from liability in connection therewith. Nothing expressed herein or implied herein shall be construed as creating between Consultant and the City the relationships of employer and employee, principal and agent, a partnership, or a joint venture.

Section 17. Compliance with Kansas Cash Basis Law. This Agreement must comply with the applicable provisions of the Kansas Cash-Basis Law, K.S.A. 10-1101 *et seq.*, as amended. The City is obligated only to pay periodic payments or monthly installments under this Agreement as may lawfully be made from funds budgeted and appropriated for the purposes set forth in this Agreement during the City's current budget year. Notwithstanding any other provision of this Agreement, in the event that the City does not budget and appropriate funds for any renewal term, for any reason in its sole discretion, the parties agree that they shall be relieved of all obligations under this Agreement without penalty. To the extent that the City does budget and appropriate funds for the purposes set forth in this Agreement, the obligations of the parties shall remain as provided herein.

Section 18. Legal Action. The parties agree that the sole and exclusive venue for any legal actions arising out of this Agreement shall be the District Court of Johnson County, Kansas.

Section 19. Governing Law. This Agreement, the rights and obligations of the parties, and any claim or dispute arising hereunder shall be construed in accordance with the laws of the State of Kansas.

Section 20. Phraseology. In this Agreement, the singular includes the plural, the plural includes the singular and any gender includes the other gender.

Section 21. Descriptive Headings and Capitalization. The descriptive headings of the provisions of this Agreement are formulated and used only for convenience and shall not be deemed to affect the meaning and construction of any such provision. Some terms are capitalized throughout the Agreement, but use of or failure to use capitals shall have no legal bearing on the interpretation of such terms.

Section 22. Invalidity. If any provision in this Agreement shall be adjudicated invalid under applicable laws, such invalid provision shall automatically be considered reformed and amended so as to conform to all applicable legal requirements, or, if such invalidity cannot be cured by reformation or amendment, the same shall be considered stricken and deleted, but in neither such event or events shall the validity or enforceability of the remaining valid portions hereof be affected thereby.

Section 23. Waiver. The failure of either party to insist upon the strict performance of any of the terms or conditions of this Agreement or to exercise any option, right, or remedy herein contained, shall not be construed as a waiver or relinquishment for the future of such term, provision, option, right, or remedy, but the same shall continue and remain in full force and effect. No waiver by either party of any term or provision hereof shall be deemed to have been made unless expressed in writing and signed by the waiving party.

Section 24. Merger. This Agreement and the documents incorporated by reference constitute the entire agreement between the parties with respect to the professional services set forth herein. There are no verbal understandings, agreements, representations or warranties between the parties that are not expressly set forth herein. This Agreement supersedes all prior agreements and understandings between the parties, both written and oral.

Section 25. Verbal Statements Not Binding. It is understood and agreed that the written terms and provisions of this Agreement supersede all verbal statements of any and every official or other representative of the City, and such statements shall not be effective or be construed as entering into, or forming a part of, or altering in any way whatsoever, this written Agreement.

Section 26. Amendments. This Agreement may not be amended unless such amendment is in writing and signed by both parties.

Section 27. Survivorship. Notwithstanding the termination of this Agreement, Consultant’s obligations with respect to Insurance (Section 8) and Indemnification (Section 9), and any other terms and conditions that by their nature should survive termination, shall survive the termination of this Agreement.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement the day and year first above written.

CITY OF WESTWOOD, KANSAS

By: _____

Title: _____

COLUMBIA CAPITAL MANAGEMENT, LLC

By: _____

Title: Managing Member

EXHIBIT A: Scope of Services

1. **Appointment of Consultant.** The City hereby appoints Consultant to act as the investment adviser and to assume the responsibilities of investment management of the pooled cash of the City including all idle funds, cash, deposits, investments, capital accounts and bond proceeds (the “Accounts”). Consultant does hereby accept said appointment as an investment adviser under the Accounts. By accepting such appointment, Consultant agrees that at all times it shall act in accordance with the terms and conditions of this Agreement and all other provisions of law applicable to this undertaking.

2. **Fiduciary.** In addition to, but not in lieu of any and all applicable fiduciary standards imposed under federal or state law, Consultant shall act as a fiduciary with respect to the assets it manages pursuant to this Agreement. As a fiduciary, Consultant shall perform its duties under this Agreement with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in an enterprise of like character and with like aims.

3. **Investment Management Services.**
 - a. Consultant’s scope of services shall include:
 - i. Providing recommendations to the City regarding updating, developing and maintaining an investment policy for the City, consistent with various Kansas statutes pertaining to deposits, investments and collateral management. Philosophically, the City’s investments will be evaluated for safety, liquidity and yield, in that order, with the recognition that ensuring adequate liquidity is also often the best way to preserve principal (safety).
 - ii. Implementing an investment strategy that allocates the City’s pooled cash into multiple subportfolios with the investments in each subportfolio targeted to the unique needs for and statutory constraints on those subportfolios. Subordinate to the core investment goals of preserving principal and providing adequate liquidity, Consultant shall seek to maximize income from the portfolio that the City can use to support its operations.
 - iii. Complying with Kansas the requirements of K.S.A. 12-1675 et seq. providing local banks with a “first look” at the City’s investment opportunities where required.
 - iv. Monitoring and marking-to-market the collateral posted by the City’s bank depositories on a weekly basis to ensure compliance with state law and City policy.
 - v. Selecting investment securities for the City’s portfolio, consistent with state law and the City’s investment policy.
 - vi. Providing periodic portfolio reporting to the City, including information on holdings, transactions, portfolio income and performance.
 - vii. Working with the city attorney to draft an ordinance designating certain of the City’s funds as multi-year capital funds.

viii. Providing the City with general market information, ad hoc reporting and other routine requests related to investment management.

- b. Consultant shall invest and otherwise manage the assets held by the City, its banks and any Custodian in the Accounts. Responsibility for the investment and management is assigned to Consultant by the City. Consultant shall have sole discretion with respect to investment of funds in the Accounts without prior consultation with the City; however, Consultant shall be bound by such written investment policy objectives and guidelines for the management of the assets as shall from time to time be provided to Consultant by the City. Consultant shall have the authority to select the brokerage firms, consistent with the requirements of K.S.A. 12-1675(b)(4), through which orders will be placed. Consultant may combine orders for the Accounts with orders for other accounts or funds under management. Consultant shall effect all purchases and sales of securities in a manner consistent with the principles of best execution, taking into account net price (including commissions) and execution capability and other services that the broker or dealer may provide. Consultant shall use investment strategies designed to ensure that all securities transactions are executed in such a manner that the total explicit and implicit costs and total proceeds in every transaction are the most favorable under the circumstances. Consultant shall issue suitable instructions to the Custodian with respect to deliveries and payments.

4. Duties of the City. In order to fully effect this agreement, the City agrees to:

- a. Timely provide Consultant with balances, account statements and interest earned on the City's funds and accounts.
- b. Upon request, provide Consultant with historical account balances and monthly account cash flows to permit Consultant to properly determine required liquidity.
- c. Upon request and with reasonable notice, respond to Consultant's requests to move money via Federal Reserve wire or other means between the City's various accounts as necessary to effect the investment plan.

5. Custodian. Pursuant to K.S.A. 12-1675(e)(1) the City shall instruct the Custodian to deliver securities sold and pay for securities purchased, including all expenses relating to the purchase and sale of such securities, such as brokerage commissions and transfer taxes, in accordance with copies of confirmations provided to the Custodian by Consultant.

6. Potential Conflicts of Consultant. It is understood that Consultant will be acting in a similar capacity for other institutional clients, including other municipal governments in Kansas and that investments and reinvestments for the Accounts of the City may differ from those made or recommended with respect to the accounts and clients even though the investment objectives may be the same or similar; however, Consultant shall allocate investment opportunities among clients on a fair and equitable basis. In addition, Consultant serves as financial advisor to municipal governments within and beyond Kansas that issue bonds (an "Issuer Client"), including, in the case of Kansas issuers, bonds eligible for investment by the City. To prevent any appearances of favoring an issuer client over an investment client, or of favoring an investment client over an issuer client, it is the policy of Consultant to not purchase bonds of an Issuer Client issuing bonds in the primary market on behalf an investing client or to purchase callable bonds of an Issuer Client at any time on behalf of an investing client. This policy serves to protect both clients from potential conflicts but may limit investment

opportunities for the City from time to time.

- 7. Directions to Consultant.** The names, titles and authorities of the individuals authorized to act on behalf of the City with respect to the Accounts and this Agreement are set forth in **Schedule X** to this Agreement, which is attached hereto and incorporated herein, and which may be amended in writing at any time by the City with notice provided to Consultant. Consultant may include information regarding the Accounts in aggregate performance data of Consultant that does not identify the City.
- 8. Management Fees.** Consultant will be compensated for its services under this Agreement in an amount equal to 0.20% of the market value of the Accounts, billed quarterly in arrears based upon the average of the month-end Account balances for such quarter, with a minimum fee for each quarter of \$3,000. Market value, including accrued income, will be determinative for the purpose of calculating fees. Such amount shall be the sole compensation owing by reason of investment advisory services under this Agreement. The fee for services for any period less than a full quarterly period will be pro-rated on a daily basis on the annualized fee for the period and on the market value of the portfolio as described on the final date of such period.
- 9. Notice of Events.** Consultant shall provide written notice to the City regarding certain events pertaining to the Accounts and/or Consultant. Such notice shall include, at a minimum, the date, identification and description of the event triggering the notice requirement and shall be signed by an authorized party of Consultant.
- a. Written notice shall be immediately up the occurrence of any of the following events:
 - i. A material adverse change to Consultant's financial condition or status;
 - ii. Consultant's insolvency, filing of a petition in bankruptcy, becoming party to an involuntary bankruptcy proceeding, or Consultant making an assignment for the benefit of creditors;
 - iii. Any material violation or incidence of non-compliance with the City's investment policy objectives and guidelines;
 - b. Consultant agrees to furnish written notice to the City within ten (10) business days, if any of the following events occur:
 - i. A material change(s) in senior officers or senior personnel involved in the management of the Accounts;
 - ii. A material change(s) in ownership of Consultant, including the addition or departure of any person owning ten (10) percent or more of the membership interests in Consultant;
 - iii. Any significant legal actions instituted against Consultant or its members; and
 - iv. Any investigations, examinations or other proceedings commenced by any governmental or regulatory agency, which are not conducted in the ordinary course of Consultant's business, including investigations, examinations or other proceedings involving Consultant's members.
- 10. Proxy Voting.** The City shall direct the Custodian in voting of all proxies and Consultant shall have no responsibility in respect of the voting of proxies.
- 11. Consultant Certifications, Representations and Acknowledgements.** Consultant hereby certifies, represents, and acknowledges as follows:
- a. Consultant (i) is registered as an "investment adviser" under the Investment

- Consultants Act of 1940 as amended (the “Consultants Act”); (ii) will promptly advise the City if at any time during the term of this Agreement Consultant ceases being so registered; and (iii) has delivered to the City a copy of Part II of its Form ADV or comparable Brochure pursuant to the Consultants Act;
- b. Consultant is a fiduciary with respect to the assets it manages pursuant to this Agreement;
 - c. Prior to the execution of this Agreement, Consultant has disclosed to the City any action, event or occurrence that would be reportable in Section 11 of Consultant’s next ADV filing with the Securities and Exchange Commission;
 - d. Consultant and members: (i) are not legally prohibited from contracting with the City and (ii) have no public or private interest, direct or indirect, and shall not acquire directly or indirectly any such interest, which does or may conflict in any manner with the performance of Consultant’s obligations under this Agreement;
 - e. Consultant did not retain a person or entity to influence (i) the outcome of the investment decision made by the City with respect to Consultant or (ii) the procurement of investment advice or services by the City with respect to Consultant, for compensation, contingent in whole or in part, upon the decision or procurement; and
 - f. Consultant is duly authorized and fully empowered to execute, deliver and perform this Agreement.

SCHEDULE X—CITY OFFICIALS AUTHORIZED TO TAKE ACTION UNDER THIS AGREEMENT

City Administrator
City Treasurer
Mayor



City of Westwood

Investment Management Services | May 2023





Columbia Capital Management, LLC
6700 Antioch, Suite 250
Merriam, Kansas 66204
913.248.8500

Jeff White

Managing Member
Investment Adviser Representative
jwhite@columbiacapital.com

Adam Pope

Managing Director
Investment Adviser Representative
apope@columbiacapital.com

Columbia Capital is an SEC-registered investment adviser and a registered municipal advisor. Columbia Capital provides advice as a fiduciary to its clients.



FIRM BACKGROUND AND STAFFING

Columbia Capital formed in October 1996 to provide financial and investment advisory services to municipal bond issuers and investment advisory assistance to governments. One of Columbia Capital's first engagements was the drafting of the investment policy for the City of St. Louis. Columbia Capital combines more than 150 years of public finance expertise among its professionals. The firm was founded to offer municipal bond issuers an experienced and independent alternative to obtaining financial advisory services from investment banks.

Local government finance departments have only gotten smaller in recent years. A decade cycle of reduced revenues, budget cuts and reductions to "overhead" have resulted in financial managers doing much more with many fewer resources. Because the urgent often gets in the way of the important, investment management sometimes happens inconsistently. As a result, many local governments are over-allocated to overnight funds and do not have a strategy for producing portfolio income in a challenging yield curve environment.

Columbia Capital's approach is to increase the efficiency of local governments' investment portfolios without creating significant new administrative burdens for smaller, leaner financial staffs. We leverage our significant investment in portfolio management tools—in-house access to Bloomberg, industry-standard portfolio accounting and reporting tools—and our 25-year track record of managing public funds to convert your investment program to an efficient, income-producing source of pride.

Blending investment best practices from the Government Finance Officers Association and others with the unique requirements of state law, Columbia Capital develops investment policies and procedures that protect the safety of public funds while ensuring necessary liquidity and putting idle funds to work. While the range of permitted investments is uniform for all local governments, our implementation plan is crafted to the unique needs and opportunities of each entity.

Columbia Capital manages our clients' portfolios in a comprehensive way. We look to meet the regular and extraordinary liquidity needs of the organization, while maximizing the value

that the relatively limited range of permitted securities can provide to the investing entity. We seek opportunities to provide relative value by identifying asset classes and maturity ranges that are mispriced relative to benchmark securities and we monitor the impacts of changing markets on the portfolio.

Local governments have a duty to ensure public funds are invested in a prudent, transparent, compliant manner. Because the process can be cumbersome, many local governments are reticent to look beyond their checking account for investment opportunities. We simplify the process, while expertly moving idle funds and bond proceeds to investments other than bank deposits that typically providing more flexibility and better yields.

Columbia Capital maintains industry-standard portfolio accounting and reporting software in-house, often interfacing directly with the securities custodian to gather portfolio data. We use these tools along with our in-house Bloomberg service to both monitor and manage the portfolio day-to-day, as well as to provide comprehensive report sets to our clients on a regular, recurring basis and ad-hoc as necessary to meet the needs of budget development, auditor inquiries and accounting entries.

As of March 31, 2023, Columbia manages approximately \$1.68 billion for government agencies. The table below provides an itemized listing of public agency clients.

Client	Services	Funds Invested
Benedictine University (2017-cur)	Bond Proceeds	~\$4.0MM
Bi-State Development Agency (2014-cur)	Debt Service Reserve	~\$37.7MM
Big Bear Airport District (2022-cur)	Idle Funds/Bond Proceeds	~\$8.0MM
City of De Soto, KS (2022-cur)	Idle Funds/Bond Proceeds	~\$24.0MM
City of Edgerton, KS (2016-cur)	Idle Funds/Debt Service Reserve	~17.0MM
City of Junction City, KS (2014-cur)	Idle Funds/Bond Proceeds	~\$33.8MM
City of Lawrence, KS (2017-cur)	Idle Funds/Bond Proceeds	~\$317.4MM
City of Merriam, KS (2014-cur)	Idle Funds/Bond Proceeds	~\$51.8MM
City of Olathe, KS (2022-cur)	Idle Funds/Bond Proceeds	~\$346.3MM
City of Prairie Village, KS (2012-cur)	Idle Funds/Bond Proceeds	~\$31.6MM
City of Riverside, MO (2014-cur)	Idle Funds/Debt Service Reserve	~\$28.6MM
City of Roeland Park, KS (2015-cur)	Idle Funds	~\$13.7MM
City of Shawnee, KS (2020-cur)	Idle Funds	~\$140.7MM
City of Topeka, KS (2012-cur)	Idle Funds/Bond Proceeds	~\$334.6MM
Confluence Charter School (2017-cur)	Bond Proceeds	~\$2.2MM
Governor's State University (2018-cur)	Bond Proceeds	~\$2.7MM
Inland Empire Tobacco Securitization (2021-cur)	Bond Proceeds	~\$10.2MM
Kansas Turnpike Authority (2023-cur)	Idle Funds	~\$168.9MM
Multistate Liquidating Trust (2014-cur)	Qualified Escrow Fund	~\$46.4MM
Roosevelt University (2014-cur)	Debt Service Reserve	~\$21.8MM
SW IL Flood Prevention (2014-cur)	Bond Proceeds	~\$23.1MM
YMCA of Greater Kansas City (2022-cur)	Idle Funds	~\$11.1MM
YMCA of St. Joseph (2022-cur)	Idle Funds	~\$5MM
Total Assets Under Management		\$1,675,781,878.13

In addition to full-service cash management services, Columbia Capital maintains a unique relationship with Riverside County, California, providing quarterly investment reporting for more than 200 trust accounts, as well as providing the City of South Gate, California with ongoing investment consulting.

Columbia Capital is a registered municipal advisor and an SEC-registered investment adviser (IARD/CRD Number: 112773). These designations are important: starting July 1, 2014, only firms with one of these designations may advise on investment portfolios that include municipal bond proceeds.

One of Columbia Capital's strengths is our approach to account staffing. Unlike most firms, Columbia Capital uses a true team approach to providing investment advice. Columbia Capital brings to the City a team of advisors with extensive experience serving a wide array of issuers and borrowers in the state of Kansas and throughout the Midwest.

Jeff White and **Adam Pope** will serve as the primary advisors responsible for day-to-day work related to the City's investment needs. Mr. White will be the firm principal assigned to the engagement. **Stacey Walter**, serving as the firm's compliance officer, and **Samantha Baker** provide key administrative support, including reconciliation of accounts and producing periodic reporting.

JEFF WHITE

Managing Member

Jeff White serves as the Managing Member of Columbia Capital Management, LLC. Prior to joining Columbia Capital in 2001, Mr. White spent more than a decade as a local government management practitioner.

As a city manager, assistant city manager, department head, and budget director in cities from 14,000 to 124,000 in population, Mr. White became very familiar with the financial needs of local governments as debt issuers and investors. As public works director responsible for transportation, building inspection, engineering, parking and water utilities (water, wastewater, and storm water), he managed annual operating budgets of nearly \$55 million and capital programs exceeding \$150 million. He enjoys bringing his passion for public service and an understanding of the business of local government to Columbia's clients.

Mr. White has experience serving a wide variety of issuers. His clients include the Chicago Public Schools; St. Louis County, Missouri; the Metro Bi-State Development Agency (St. Louis); Roosevelt University (Chicago); the YMCA of Greater Kansas City; the Denver Urban Renewal Authority; and numerous regional, local and non-profit issuers and borrowers.

Over the last decade, Mr. White has advised the City of Edgerton, Kansas, on the financing of significant public infrastructure supporting BNSF railroad's newest intermodal transportation facility, the only one of its kind west of the Mississippi, and the development of a related logistics park that will eventually contain more than 30 million square feet of warehouse and distribution space across 3,000 acres. The underpinning of this financing is a three-party agreement between the City, BNSF and a master developer of the surrounding logistics park. Because of the City's small size and limited borrowing capacity, Mr. White helped the City design and implement a public/private partnership model to finance infrastructure costs that would be beyond the City's ability to support on its own.

As Managing Member, Mr. White serves as chief executive of the firm and is active in all areas of service delivery. Mr. White maintains supervisory responsibility for the firm's investment advisory practice and leads Columbia Capital's New Markets Tax Credits (NMTC) advisory practice.

Mr. White holds an A.B. in Political Science from the University of Michigan and a Master of Public Administration in Local Government Management from the University of Kansas. He is a Series 50 municipal advisor representative, a Series 54 municipal advisor principal and a Series 65 Investment Adviser Representative.

ADAM POPE**Managing Director**

Adam Pope joined Columbia Capital in 2013 as a Senior Analyst. Mr. Pope previously worked at the Kansas City Federal Reserve Bank as an assistant economist in the Regional Affairs group for six years. He is an LLC Member.

During his time at the Kansas City Fed, Mr. Pope managed a database of regional economic data that was used for monetary policy briefings, public outreach and regional research. He was the lead author of a quarterly publication called *The Midwest Economist*, which provided an update on current economic conditions in Kansas and western Missouri. He has been published in the Kansas City Fed's *Economic Review* and *Public Choice*. Mr. Pope has spoken to numerous business, education and community groups about the Kansas, Missouri and national economies.

Since joining Columbia, Mr. Pope has served as an advisor for numerous bond transactions across many different credit types. He has worked with clients including City of Fillmore (CA); City of San Bernardino (CA); City of South Gate (CA); City of Rancho Mirage (CA); University of Oklahoma; St. Louis County (MO); and Metro Bi-State Development Agency.

Mr. Pope is also active in Columbia's investment advisory practice, serving as day-to-day portfolio manager. Mr. Pope provides investment advice and administrative support that includes trade settlement, month-end reconciliation, month-end reporting and general account support.

Mr. Pope graduated from Clemson University with a BS and MA in Economics. He is registered with the SEC as a Series 50 Municipal Advisor Representative, a Series 54 Municipal Advisor Principal, and is a Series 65 Investment Adviser Representative. Mr. Pope's Series 65 registration permits him to conduct investment advisory services in the state of California.

STACEY WALTER**Compliance Officer & Controller**

Stacey Walter joined Columbia Capital in 2014 and serves as Compliance Officer and Controller. She is also an LLC Member.

Ms. Walter's background prior to joining Columbia Capital included serving for more than thirteen years in an audit capacity. She worked at Associated Wholesale Grocers (AWG) as a Senior Auditor in the Internal Audit Department for five years. During her time at AWG, Ms. Walter developed, implemented, and managed an internal accounts payable audit program, growing the company's annual recoveries from \$150,000 to over \$2 million. Ms. Walter was also responsible for validating data integrity during new system implementations and upgrades. Performing monthly account reconciliations and audits to ensure adherence to AWG corporate policies and procedures were also part of her responsibilities.

Following her time at AWG, Ms. Walter served as Senior Utility Auditor for Payless ShoeSource. She was responsible for all aspects of trash, telecom and water services for more than 4,000 retail stores in the U.S., Canada and Puerto Rico. This included contract negotiations, as well as audits to optimize utilization of services, improve efficiencies and identify and recover overpayments. During her two-year tenure, her audit findings included annualized savings of: \$60,000 as a result of terminating service for locations closed more than a year prior; \$50,000 by identifying duplicate billings by multiple service providers for the same service; \$100,000 for terminating services no longer needed; and, \$45,000 by identifying and eliminating unapproved third-party telecom billings.

At Columbia Capital, Ms. Walter is actively involved in all facets of the business. Upon joining the firm, she coordinated the day-to-day office management and became active in the firm's compliance program. She also began coordinating the firm's MuniVault® service. In January 2019, Ms. Walter was appointed to the position of Compliance Officer and Controller. She currently manages the firm's extensive compliance program, serves as an investment adviser to our investment advisory clients, and continues to be involved in all facets of the business, including leading the firm's MuniVault® service.

Ms. Walter holds a BS from the University of Central Missouri and an MBA from Park University. She is registered with the SEC as a Series 50 municipal advisor representative, a Series 54 municipal advisor principal and a Series 65 investment adviser representative.

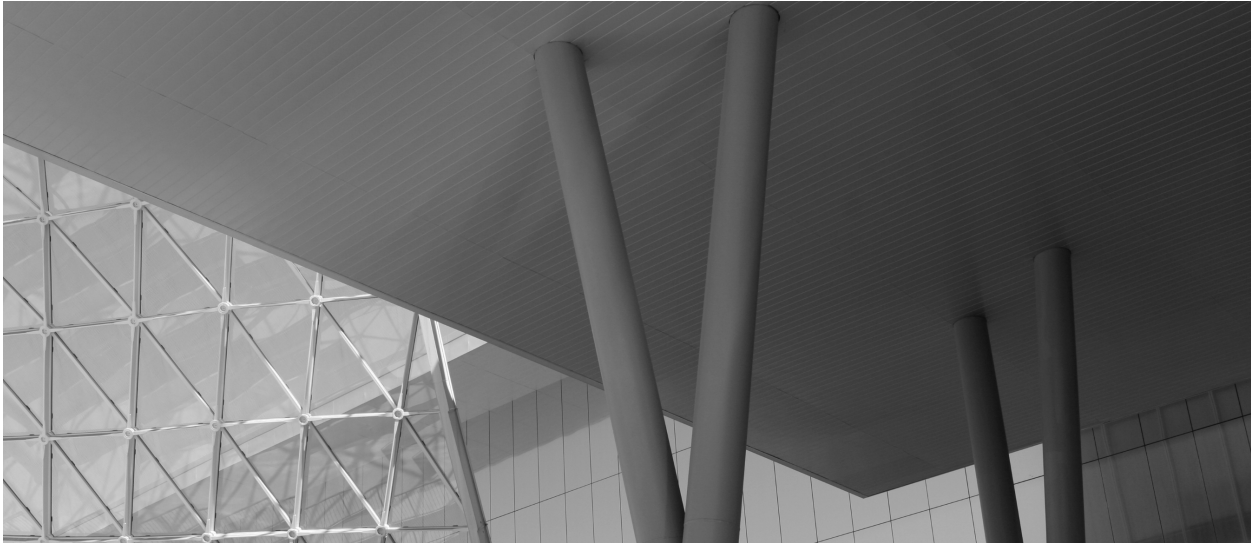
SAMANTHA BAKER

Analyst

Sam Baker joined the firm in 2022 and works across Columbia Capital's business lines, providing analytical support to the team on municipal advisory, investment advisory and consulting work. She is an integral part of our MuniVault® services, as well.

Ms. Baker graduated with a B.A. in Communication Studies and Sociology and a Master of Public Administration, both from the University of Kansas.

In tandem with her graduate school coursework, Ms. Baker gained local government experience in a city manager's office and finance department of a diverse, mid-sized community. She provided analytical work on a variety of municipal functions including the annual budget, periodic financial reporting, and new program implementation.



INVESTMENT SERVICES

Consistent with public funds best practices, Columbia Capital's investment philosophy focuses on safety, liquidity, yield, in that order. In practice, our core approach is preservation of capital through provision of adequate liquidity. We understand that our municipal clients must balance the need to be sufficiently liquid with the desire to generate income. Our first task when designing the investment portfolio structure for our clients is to evaluate historic cashflows to ensure we will always have sufficient funds to meet not only the day-to-day liquidity needs, but also any extraordinary cash draws that may occur. Only after these conditions are met do we begin to explore opportunities to generate income for the portfolio. Because public funds investment statutes are already limited to high-quality investments, we believe safety is best achieved by the portfolio manager avoiding unscheduled redemptions of investments to meet liquidity needs.

Kansas investment statutes are somewhat unique with respect to the bank "first look" provisions required for most City investments. We take these requirements seriously and will structure our investment practices to fit within the letter and the spirit of these requirements.

Columbia Capital is prepared to provide the City a comprehensive set of investment advisory services. These services included, but are not limited to, the following.

Investment Policy Review. When Columbia is engaged to act as an investment advisor, one of our first action items is to review the investment policy, portfolio management guidelines, broker/dealer relationships and bank relationships. Starting with the authority granted by state law and any bond documents (if applicable), we work closely with our clients' investment staff members to review the current policies and to make recommendations and changes as needed.

Cashflow and Maturity Analysis. Our first task when designing the investment portfolio structure for our clients is to evaluate historic cashflows to ensure we will always have sufficient funds to meet not only the day-to-day liquidity needs, but also any extraordinary cash draws that may occur. Only after these conditions are met do we begin to explore

opportunities to generate income for the portfolio. Because public funds investment statutes are already limited to high-quality investments, we believe safety is best achieved by the portfolio manager avoiding unscheduled redemptions of investments to meet liquidity needs.

Columbia will also provide regular maturity analysis to inform staff of upcoming redemptions and the availability of cash. As requested, we will facilitate the movement of cash from the custodian to the operating account or the reinvestment of available cash.

Investment of Funds. Columbia Capital will facilitate the investment of funds in accordance with the investment policy and applicable Kansas state laws.

Columbia Capital's investment strategy approach focuses on five factors:

- Creating a process that fully complies with statutory requirements
- Ensuring ownership of lawfully-permitted investments
- Diversifying investments to mitigate credit and event risk
- Providing adequate liquidity to meet current expenditure obligations, without suffering losses of principal from unscheduled redemptions
- Optimizing portfolio income without violating portfolio risk management provisions

Columbia Capital will work within the framework of the City's investment policy. The policy defines the broad goals related to the City's investments and outlines the legal constraints imposed on the investment process. The policy is the strategic investment plan.

We will build a tailored investment approach to outline how we will work within the investment policy constraints to execute an efficient cash management program. This document is the tactical investment plan with detailed information on asset allocation, performance benchmarks and expected outcomes. The tactical plan focuses on:

- The ability of the portfolio to meet expenditure obligations, without unexpected principal redemptions (the corollary is that if our approach provides for adequate liquidity, it will generally meet the safety principal as well)
- Predictable income at market-based returns
- Strategic use of the full range of permissible and suitable investments

We expect to subdivide the aggregate portfolio (managed at the City's pooled cash level) into four sub-portfolios.

Day-to-Day Liquidity. By evaluating the historic cashflows of our clients, we identify the typical liquidity needs on a monthly basis. A key component of safety is ensuring ample liquidity to avoid unscheduled redemptions. At the same time, we seek to avoid the natural tendency of treasurers to overstate their daily liquidity needs, dragging down the ability of their overall portfolio to generate income.

Secondary Liquidity. We recognize that monthly cashflows for government agencies are often inconsistent. Governments experience periods of peak cashflows when key taxes are distributed and low cashflows when, for instance bond debt service payments are made. We size a secondary liquidity portfolio to accommodate periodic, larger monthly cash demands

while investing slightly longer on the yield curve to take advantage of the steepness that often exists between overnight and six-month tenors.

Income. After daily and extraordinary liquid needs are met, we look to deploy additional cash to generate income for the portfolio. By taking advantage of the full ranges of asset classes and final maturities available pursuant to state law, we actively manage the portfolio to generate income. Because we are focused on cash income, this portfolio will see periodic unrealized losses due to GASB 31 reporting requirements. We focus on cash generation, instead, as we do not expect unscheduled redemptions from this portfolio.

Capital & Bond. We often segregate bond proceeds and moneys set aside to finance cash-funded capital investment because these moneys are often managed against a draw-down schedule. In some cases, as with bond reserve funds, these investments will have longer final maturities than investments in the Income portfolio and may include a slightly broader range of securities.

Kansas state statute allows cities to invest ordinance-designated multi-year capital funds and bond proceeds under a separate set of statutes from operating funds. These statutes avoid the “bank first-look” requirement, and allow for funds to be invested to meet the expected needs of the project.

Monthly, we evaluate the portfolio allocation against our model balances for each sub-portfolio and adjust the subsequent month’s investments to regain our targeted balance. This is a repeating cycle, ensuring that we are constantly evaluating and re-evaluating each portfolio.

To the extent the City desires to ensure the participation or involvement by local banks (beyond the first look), we can accommodate those desires in our portfolio management implementation.

Credit and Risk Management Analysis. Columbia Capital defines risk as the possibility of investments either losing or gaining value. Risk can either be systematic, something that affects the entire market, or unsystematic, something that affects only a particular security or group of securities.

Columbia Capital is primarily concerned with credit (downgrade or failure of the issuer of the security), event (macroeconomic changes that shock the market), market (the impact of the movement of interest rates on the portfolio) and liquidity risk. Because public agencies invest predominately in high-quality, short-term securities, we often find that liquidity risk—the risk of unscheduled redemption of securities prior to their maturity to meet the agency’s liquidity needs—presents the highest day-to-day risk to our clients. We work to mitigate this risk through proper portfolio design, ensuring that typical and extraordinary liquidity needs are met with short-term, highly-available funds.

For individual securities, the rating of the bond provides the risk associated with holding the security. Historically, bond ratings have done an excellent job of measuring the credit risk of municipal and governmental (but not mortgage-backed) bonds. Event and market risk are measured using industry standard benchmarks such as applicable US Treasury “risk-free” rates. Liquidity risk is binary: unscheduled redemptions are either required or avoided.

The entire team assigned to the City monitors and measures risk. These efforts are led by Jeff White and Adam Pope and documented for our clients in their portfolio reports. Credit risk, as described above, is typically measured by third-party rating agencies. Event and market risk can be modeled by showing *duration* of individual securities and the portfolio as a whole. Liquidity risk is mitigated by the construction and maintenance of sub-portfolios maintaining sufficient balances of highly-available funds to meet typical and extraordinary liquidity needs.

Provide Periodic Reporting. Columbia Capital will work with the City to create a set of reports that best meets the needs of staff, the Council, auditors, and accounting entities. We use industry standard portfolio accounting and reporting software along with our in-house Bloomberg terminal to provide our comprehensive report sets. We typically provide our clients with an overview of their holdings that includes purchase price, size of holding, yield to maturity, current price, duration, etc. If necessary, we will create custom reporting in Excel to respond to the City's unique reporting needs.

Our reporting also provides book values for the portfolios and we have the ability to generate monthly cashflow forecasts, as well, allowing our clients to look at both GASB 31 income and "real" cash income to the budget, as well.

Additionally, we include transaction summaries, projected cash income, unrealized and realized gains, and income and expenses reports. We will ensure that all reporting is in compliance with the applicable investment policies of the City and statutes of the State of Kansas.

Establish Appropriate Benchmarks. Columbia will include various performance reports that show performance over time periods and as compared to certain benchmarks. Columbia Capital reports "market" value rate of return in our performance reports. We use market value because of the mark-to-market requirements found in GASB 31 which governs investments held by government entities. Because of this requirement, and our preference to hold all securities to maturity, from time to time our portfolios will show unrealized or "paper" losses. Generally we will be purchasing securities to mature when needed in order to meet the liquidity demands of the portfolio. Paper losses are not a primary concern for us, as we will seek to use the liquidity portions of the overall portfolio to protect against unscheduled redemptions.

Meeting Attendance. A representative of Columbia Capital, most often Jeff White or Adam Pope, will attend, in person meetings with the City as requested. We will work with City staff to prepare all necessary meeting materials and will be available to answer any questions.

Availability to City Staff and Officials. In each engagement, it is Columbia's goal to act as an extension of our client's staff. We will always be available to City staff and elected officials to answer any questions or concerns they may have. We pride ourselves on our timely response and availability. We understand that often staff is asked to produce a report or presentation on short notice. Columbia will always be available to assist staff in any way necessary.



FEE PROPOSAL

Columbia Capital agrees to provide comprehensive investment advisory services sought by the City for a fee equal to the greater of \$12,000 per year, billed quarterly in arrears, or 0.20% per annum on the total portfolio of the City (pooled cash), billed quarterly in arrears based upon the average of the month-end portfolio balances in each month.

Columbia Capital will not accept hard or soft dollar compensation for the services we provide to the City outside of the fees quoted above.

Item 1 - Cover Page



Columbia Capital Management, LLC

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Merriam, Kansas 66204

913-248-8500

www.columbiacapital.com

April 06, 2023

This Brochure provides information about the qualifications and investment advisory practices of Columbia Capital Management, LLC (“Columbia Capital”). If you have any questions about the contents of this Brochure, please contact us at 913-248-8500 or www.columbiacapital.com. The information in this Brochure has not been approved or verified by the United States Securities and Exchange Commission (“SEC”) or by any state securities authority.

Columbia Capital is a registered investment adviser with the SEC. Registration does not imply a certain level of skill or training. Additional information about Columbia Capital also is available on the SEC’s website at www.adviserinfo.sec.gov. **See Material Changes on the following page.**

Item 2 – Material Changes

This Brochure dated April 06, 2023, represents an amendment to the Brochure for Columbia Capital Management, LLC.

Since the filing of the firm’s last annual update Brochure on March 13, 2023, we have made various minor updates, but no material changes were made to the Brochure.

Pursuant to SEC Rules, we will deliver to you a summary of any material changes to this and subsequent Brochures within 120 days of the close of our fiscal year. We may further provide other ongoing disclosure information about material changes as necessary. All such information will be provided to you free of charge.

Currently, our Brochure may be requested by contacting us at (913) 248-8500. Additional information about the firm is also available via the SEC’s web site www.adviserinfo.sec.gov. The SEC’s web site also provides information about any persons affiliated with the firm who are registered as investment adviser representatives of the firm.

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Item 4 – Advisory Business

Introduction

Columbia Capital Management, LLC (“Columbia Capital”) was formed in 1996 and specializes in public finance municipal advisory services and investment advisory services primarily to local governments and not-for-profits.

As of the date of this statement, Jeff White, Managing Member, owns a 48% interest in Columbia Capital, James Prichard, Managing Director, owns 14% interest, David Abel, Managing Director, owns 10% interest, Khalen Dwyer, Managing Director, owns 10% interest, Stacey Walter, Chief Compliance Officer and Controller, owns 8% interest, and Adam Pope, Managing Director, owns 10% interest.

Investment Advisory Services

Columbia Capital’s current investment advisory services consist of active investment management for fifteen local government entities, four educational entities, two not-for-profit clients, one liquidating trust, and one tobacco securitization authority. Columbia Capital engages in investment transactions only in investments permitted under its investment advisory clients’ investment policies and related state laws. Columbia Capital typically manages short-term portfolios of fund balances and bond-related proceeds and reserve funds of municipal governments and not-for-profit organizations. These securities are generally limited to insured or collateralized bank deposits, United States Treasury and federal agency securities, commercial paper, bankers’ acceptances, certain repurchase agreements and, in certain cases, general obligation and utility revenue bonds of municipal issuers.

Client Needs

Many of our clients are governmental entities subject to both statutory limitations on their permitted investments and restrictions contained in their investment policy. Other clients are not-for-profit borrowers and a liquidating trust, each with their own investment policies or similar restrictions. We manage each client’s assets in accordance with the statutory provisions applicable to them, when applicable, and in accord with their investment policy or other restrictions. In addition, bond proceeds investments are sometimes governed by the resolution or indenture authorizing each issue, which also may contain investment restrictions that are different from the operating funds of the same client. Liquidity needs of each client are taken into account in determining the amount of

funds that can be invested for longer periods of time and those funds that must remain liquid.

Client Assets

Columbia Capital's assets under management were \$1,035,446,086 as of December 31, 2021, distributed as follows:

	<u>Number of Client Accounts</u>	<u>Assets Under Management</u>
Discretionary	74	\$1,391,084,759
Non-Discretionary	0	None

Item 5 – Fees and Compensation

Fees for investment advisory services are calculated as a percentage of assets under management or on a fixed fee basis and are for providing management of an investment portfolio. The standard fee is .20% of the market value of the assets under management. The actual fee charged by Columbia Capital may be higher or lower depending on the type and size of portfolio managed. All fees are subject to negotiation with the client. These fees are payable in arrears on a monthly basis, or as otherwise negotiated. Fees for other investment advisory services not involving management of assets are determined by negotiation on a case-by-case basis.

Our clients will incur modest charges for custodial services, which are separately charged by the custodian. The custodian is not affiliated with Columbia Capital.

Item 6 – Performance-Based Fees and Side-By-Side Management

Columbia Capital has no performance fee arrangements.

Item 7 – Types of Clients

Columbia Capital provides investment advisory services to local government entities, to not-for-profit organizations, and other types of institutional clients. Columbia Capital provides investment advisory services both for operating fund balances and for proceeds of bond issues, such as construction funds and reserve funds. We generally seek to work

with local government entities and not-for-profit organizations with investable balances of at least \$2,000,000, with the understanding that certain bond proceeds accounts will be expended over time and fall below that threshold.

Item 8 – Methods of Analysis, Investment Strategies and Risk of Loss

Investment Strategy and Methods of Analysis Material Risks

Columbia Capital manages its clients' portfolios in a manner to meet their primary objectives in its investment activities, which are typically, in order of priority, safety, liquidity, and yield. Given these objectives, Columbia Capital invests its clients' funds in securities permitted by the client that meet the specific needs of the client on an account-by-account basis.

Because Columbia Capital typically manages short-term portfolios and bond-related proceeds and reserve funds of municipal governments and not-for-profits, we seek to purchase securities that mature at or before times expected to meet known liquidity needs of the client, and, to the extent available, longer dated securities for balances not expected to be needed to meet expenditure requirements, within the investment parameters applicable to the client and to the type of funds invested.

Material Risks

All investment programs have certain risks that are borne by the investor. Columbia Capital's investment approach seeks to minimize the risk of loss, however, investing in any securities involves risk of loss that clients should be prepared to bear. Investors face the following investment risks:

Default/Credit Risk: The probability that the issuer of a security will be unable or unwilling to fund the principal and interest payments due in accordance with the terms of the security.

Market Risk: Risk of market price loss, commonly referred to as market risk, results from investments in fixed-income securities followed by an increase in interest rates. The longer the remaining term to maturity of a fixed income security, the greater the potential loss for a given increase in interest rates. In the event market interest rates rise and a fixed-income security must be sold for any reason, the investor may sell the security for a lower price than the purchase price.

Interest Rate Risk: Interest rate risk is the risk of an investor holding an investment with a lower yield than the current market rate and incurs an opportunity cost for that investment by underperforming the market.

Liquidity Risk: Liquidity risk involves the ability to sell an investment before maturity to readily convert an investment into cash.

Item 9 – Disciplinary Information

Registered investment advisers are required to disclose all material facts regarding any legal or disciplinary events that would be material to the evaluation of Columbia Capital or the integrity of Columbia Capital's management. Columbia Capital has no information applicable to this Item.

Item 10 – Other Financial Industry Activities and Affiliations

Columbia Capital is also a registered municipal advisor with the SEC and Municipal Securities Rulemaking Board. As a municipal advisor, Columbia Capital provides advisory services in connection with the issuance of debt by state and local governments and not-for-profit borrowers. For some clients, Columbia Capital serves as both its municipal advisor on bond offerings of the issuer and as the investment advisor of its operating funds and bond proceeds.

Columbia Capital has a wholly owned subsidiary, C.M. de Crinis & Co, Inc., which is based in California and provides opportunity zone consulting services. Additionally, Columbia Capital has a wholly owned subsidiary, CCM New Opportunities, LLC, which provides investment advisory services to Qualified Opportunity Funds.

Item 11 – Code of Ethics

Summary of Code of Ethics

Columbia Capital has adopted a Code of Ethics for all employees of the firm performing investment advisory services for Columbia Capital's investment advisory clients. Columbia Capital's Code of Ethics describes Columbia Capital's high standard of business conduct and its fiduciary duty to its investment and municipal advisory clients. The Code of Ethics includes provisions relating to the confidentiality of client information, a prohibition on insider trading, restrictions on the acceptance of significant gifts and the reporting of certain gifts and business entertainment items, restrictions on political campaign

contributions, and personal securities trading procedures, among other things. A copy of Columbia Capital's Code of Ethics is available to clients and prospective clients upon request.

Personal and Internal Transactions

Columbia Capital's investment advisory decisions are based on its clients' investment objectives. Aside from relatively short-term investments of idle working capital, Columbia Capital does not own any securities, nor does Columbia Capital expect to buy or sell any other types of securities for its own account in the future.

Columbia Capital engages in investment transactions only in investments permitted under its investment advisory clients' investment policies and related state laws. These securities are generally limited to insured or collateralized public deposits, United States Treasury and federal agency securities, commercial paper, bankers' acceptances, certain repurchase agreements and, in certain cases, general obligation and utility revenue bonds of municipal issuers. Due to the nature of the securities permitted for the client's account, the potential for a conflict of interest between the client and Columbia Capital's investment advisory personnel is minimal, other than certain purchases of municipal obligations. A potential conflict of interest exists between a municipal advisory client issuing bonds and an investment advisory client purchasing municipal bonds because the municipal advisory client seeks to offer its bonds at the lowest marketable yield while the investment advisory client seeks to maximize its yield for securities meeting its goals of safety and liquidity.

To prevent any potential conflict of interest between a municipal advisory client issuing bonds and an investment advisory client purchasing municipal bonds, Columbia Capital prohibits directing the purchase of any obligations of a municipal advisor client by an investment advisory client during the primary offering period of the municipal bonds. In addition, Columbia Capital prohibits the purchase of any callable municipal securities issued by its municipal advisory clients by its investment advisory clients. To ensure conformance with these prohibitions, Columbia Capital has enacted the following practices: (i) Columbia Capital maintains a list of all active municipal advisory clients of the firm, which must be reviewed regularly by any employee directing purchases of municipal securities for an investment advisory client, (ii) any employee seeking to direct the purchase of any securities of a municipal advisor client by an investment advisory client must consult with the Chief Compliance Officer, or her designee if she is unavailable, to assure the municipal security does not violate the prohibitions above, and (iii) the Chief Compliance Officer reviews all trades in municipal securities by Columbia Capital employees performing securities transactions for Columbia Capital's investment advisory clients at least quarterly.

Item 12 – Brokerage Practices

Columbia Capital undertakes the selection of brokers for individual transactions in accordance with general principles of best execution. Columbia Capital has a fiduciary and fundamental duty to seek best execution for client transactions and considers the full range and quality of a broker-dealer's services, including execution capability, commission rates, and the value of any research, financial responsibility and responsiveness, among other things. Some securities are purchased through a competitive bid process among qualified brokers. The broker providing the lowest cost or highest TIC, or best conforming bid overall for bids with multiple variables such as a range of maturity dates, depending on the nature of the bid terms, receives the award to deliver the securities. In other instances, brokers will offer Columbia Capital securities, usually municipal securities or federal agency securities, available for purchase through that broker. When acquiring municipal securities available for purchase Columbia Capital will consult market pricing data for that security using the secondary trading information available through EMMA, a service of the municipal securities rule-making board, as well as comparison to recent market transactions. For other securities, Columbia Capital will check pricing information on similar obligations and market data generally using Bloomberg and other price sources.

Columbia Capital may select brokerage firms that provide research, provided that such selection does not result in the payment of higher rates than those charged by other brokers, if we believe that the value of the research provided and the quality or nature of the brokerage services provided to the client are consistent with best execution. Columbia Capital does not receive "soft dollar" benefits from the client's brokers and counterparties. In the event Columbia Capital altered its practice regarding "soft dollar" benefits, such arrangements will fall within the safe harbor for fiduciaries' use of "soft dollar" payments established by Section 28(e) of the Securities Exchange Act of 1934, as amended.

Columbia Capital anticipates providing similar services to future clients with similar responsibilities and policies.

Item 13 – Review of Accounts

Columbia Capital's Chief Compliance Officer has the overall responsibility for conducting client account reviews. Columbia Capital's Chief Compliance Officer and Controller, Stacey Walter, will review securities transactions on behalf client accounts periodically. Columbia Capital will also review its clients' investment strategy annually or as requested by the client and revisions will be made, if needed, based on a client's changing circumstances. Columbia Capital may review its client's account more frequently as may be requested by the client's staff.

Columbia Capital provides its clients written monthly or quarterly reports unless a client requests otherwise. Columbia Capital also provides other or interim reports as may be requested by the client.

In addition, Columbia Capital prepares monthly or quarterly billing statements, or such other frequency as agreed upon, which are reviewed by Columbia Capital's Chief Compliance Officer and Controller.

Item 14 – Client Referrals and Other Compensation

Neither Columbia Capital nor any related person of Columbia Capital directly or indirectly compensates any person who is not a supervised person of Columbia Capital for client referrals.

Item 15 – Custody

Columbia Capital does not have custody over its client's funds or securities. Clients should receive at least quarterly statements from the broker dealer, bank or other qualified custodian that holds and maintains the client's investment assets. Columbia Capital urges its clients to carefully review such statements and compare such official custodial records to the account statements that we may provide to the client. Our statements may vary from custodial statements based on accounting procedures, reporting dates, or valuation methodologies of certain securities.

Item 16 – Investment Discretion

Columbia Capital typically receives discretionary authority from the client at the outset of an advisory relationship. The investment discretion exercised by Columbia Capital typically includes determining which securities are bought and sold for the accounts, the total amount of the securities to be bought and sold, the brokers with whom orders for the purchase or sale of securities are placed for execution, and the rates at which securities transactions are executed. At all times, discretion is to be exercised in a manner consistent with the client's investment policy. Columbia Capital continually observes the investment policies, limitations and restrictions of its client.

Item 17 – Voting Client Securities

Columbia Capital’s clients’ permissible investments typically do not include voting rights. Columbia Capital does not have any authority to and does not vote proxies on behalf of advisory clients. Clients retain the responsibility for receiving and voting proxies for any and all securities maintained in client portfolios.

Item 18 – Financial Information

Registered investment advisers are required in this Item to provide you with certain financial information or disclosures about the firm’s financial condition. Columbia Capital has no financial condition that impairs its ability to meet contractual and fiduciary commitments to clients. The owners of Columbia Capital are all active employees of Columbia Capital and the firm has no indebtedness.

Columbia Capital Management, LLC

Client Privacy Notice

Regulations adopted by the Securities and Exchange Commission require that Columbia Capital Management, LLC (“Columbia”) notify you of the policies and procedures we have adopted regarding the use and protection of our client’s confidential information. Columbia practices a policy of respecting our client’s non-public information and continues to maintain the highest level of confidentiality with regard to all information we collect regarding our clients.

Information We Collect: In connection with providing you (the “Client”) investment advice, financial advice, or other services, the source of information we collect regarding the Client include:

- Information provided by nonaffiliated third parties such as the Client’s accountants, attorneys or other professionals;
- Information supplied through contracts or agreements; and
- Information received directly from affiliated third parties such as institutions providing security brokerage, depository, custodial or safekeeping services for the Client.

Information We Disclose: Although information we obtain in connection with providing our services for the Client may be available to the public upon request, Columbia will only provide Client information when instructed by the Client. In addition, Columbia will only use information regarding the Client’s accounts in ways which will assist us in benefiting the Client. This includes disclosing collected information to our affiliates when necessary to perform our normal business activities (i.e. establishing or updating accounts for the Client with security brokerage firms or banks for administration of your accounts and for processing various transactions at the Client’s request).

We may share the Client’s information with the following individuals to perform our normal business functions:

- Individuals with whom the Client has directed us to speak with (i.e. accountants, auditors, attorneys, or other professionals).
- To government entities or other third parties in response to subpoenas or other legal process as required by law.
- Regulators such as federal or state examiners when we are required to disclose the Client’s information by law.
- Accountants and auditors hired by our firm to perform tax work and required annual examinations.

Our Security Policy: Only those individuals who need it to perform their jobs are authorized to have access to confidential client information. We maintain physical, electronic, and procedural security measures that comply with applicable state and federal regulations to safeguard confidential client information.

Closed or Inactive Accounts: If the Client decides to close its accounts or become an inactive client, we will adhere to the privacy policies and practices as described in this notice.

Changes to this Privacy Policy: If we make any substantial changes in the way we use or disseminate confidential information, we will notify the Client.

If you have any questions concerning this Privacy Policy, please contact our office.

COUNCIL ACTION FORM

Meeting Date: May 9, 2024

Staff Contact: Leslie Herring City Administrator

Agenda Item: Receive Presentation of 2023 Independent Financial Audit

Background/Description of Item

Higdon & Hale CPAs, PC has completed the 2023 financial audit. Copies of the final report are included in your packet.

City Auditor John Martin will be present at the meeting to review the report and answer any questions you may have regarding the final 2023 financial audit report.

Staff Comments/Recommendation

Staff had no issues during the audit process and recommends the Governing Body review the audit and ask questions of any points of concern or particular interest. No formal action is needed, this is a presentation item.

Budget Impact

N/A

Suggested Motion

No action necessary.

May - 2024

Mayor and City Council

City of Westwood, Kansas

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Westwood, Kansas (The City) for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Westwood, Kansas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the City of Westwood Kansas during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the City's financial statements was;

Management's estimate of the reserve for encumbrances and the unfunded pension liability (see notes to financials) are based on current cost estimates and actuarial studies and available budget. We evaluated the key factors and assumptions used to develop the encumbrances in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of unfunded pension in the notes to the financial statements

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 2024

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Westwood Kansas's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Westwood, Kansas's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on regulatory required supplementary information which accompanies the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Mayor and City Council and management of The City of Westwood, Kansas and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Higdon and Hale CPAS PC
Overland Park, KS

City of Westwood Kansas

Independent Audit

December 31, 2023

INDEPENDENT AUDITOR'S REPORT

The Mayor and City Council
City of Westwood, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Westwood, Kansas, (The City) as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse and Unmodified Opinions” section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2022, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Financial Statement” section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for

twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Certified Public Accountant
Overland Park, KS
May - 2024

City of Westwood Kansas
 Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Release of Prior Year Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 1,380,348	\$ -	\$ 3,229,323	\$ 3,104,280	\$ 1,505,391	\$ 94,279	\$ 1,599,670
Woodside TIF	457,312	-	448,251	302,899	602,664	-	602,664
Capital Improvements	(313,412)	-	836,736	217,094	306,230	2,374	308,604
Equipment Reserve	151,488	-	205,000	10,000	346,488	57,439	403,927
Special Highway	105,658	-	64,780	1,344	169,094	-	169,094
GO Bond Fund	170,342	-	256,095	281,882	144,555	-	144,555
Storm Water Fund	182,023	-	122,133	114,939	189,217	5,491	194,708
Total Reporting Entity	\$ 2,133,759	\$ -	\$ 5,162,318	\$ 4,032,438	\$ 3,263,639	\$ 159,583	\$ 3,423,222

COMPOSITION OF CASH

General Fund - 1st National Bank	\$ 3,380,018
Bond Deposit Account - 1st National Bank	\$ 34,241
Westwood Village - 1st National Bank	\$ 9
Deposits and Checks in Transit	\$ 8,624
Petty Cash	\$ 330
	<u>\$ 3,423,222</u>

Item B. Section X, Item

The notes to the financial statement are an integral part of this statement.

City of Westwood Kansas
 Summary of Expenditures- Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance Positive [Negative]
				Chargeable to Current Year Budget	Current Year Budget	
General Fund	\$ 4,154,962	-	4,154,962	\$ 3,104,280	\$	1,050,682
Woodside TIF	630,000	-	630,000	302,899		327,101
Capital Improvements	951,500	-	951,500	217,094		734,406
Equipment Reserve	10,000	-	10,000	10,000		-
Special Highway	10,000	-	10,000	1,344		8,656
GO Bond Fund	425,383	-	425,383	281,882		143,501
Storm Water Fund	119,516	-	119,516	114,939		4,577
	\$ 6,301,361	\$ -	\$ 6,301,361	\$ 4,032,438	\$	2,268,923

Item B. Section X, Item

The notes to the financial statement are an integral part of this statement.

City of Westwood Kansas
 General Fund
 Schedule of Cash Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive (Negative)
Cash Receipts			
Taxes	\$ 2,157,701	\$ 2,113,778	\$ 43,923
Fees and Licenses	477,267	447,200	30,067
Building Permits	66,464	70,000	(3,536)
Intergovernmental	309,081	323,885	(14,804)
Fines	97,086	90,000	7,086
Other Revenues	121,724	-	121,724
Total Cash Receipts	\$ 3,229,323	\$ 3,044,863	\$ 184,460
Expenditures and Transfers Subject to Budget			
Administration	\$ 1,386,603	\$ 1,249,783	\$ (136,820)
Public Works	548,956	615,067	66,111
Public Safety	1,110,889	1,146,522	35,633
Cash Basis Carryforward	57,832	1,092,340	(6,582)
Parks and Recreation		51,250	
Total Expenditures and Transfers Subject to Budget	\$ 3,104,280	\$ 4,154,962	\$ (41,658)
Receipts Over [Under] Expenditures	\$ 125,043		
Prior year Fund Balance Adjustment	-		
Unencumbered Cash, Beginning	1,380,348		
Unencumbered Cash, Ending	\$ 1,505,391		

Item B. Section X, Item

The notes to the financial statement are an integral part of this statement.

City of Westwood Kansas
 Woodside TIF Fund
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive (Negative)
WV AD-Valorem Tax	\$ 112,360	\$ 391,400	\$ (279,040)
Transfer From General Fund	-	-	-
WV CID-1	228,229	159,135	69,094
WV CID-2	107,662	68,959	38,703
Total Cash Receipts	\$ 448,251	\$ 619,494	\$ 38,703
Expenditures and Transfers			
Transfer to UMB TIF	\$ 74,410	\$ 400,000	\$ 325,590
Transfer to UMB CID	\$ 228,489	\$ 200,000	
Woodside Village TIF	-	30,000	30,000
Total Expenditures and Transfers	\$ 302,899	\$ 630,000	\$ 30,000
Receipts Over [Under] Expenditures	145,352		
Prior Period Adjustment	-		
Unencumbered Cash, Beginning	457,312		
Unencumbered Cash, Ending	<u>\$ 602,664</u>		

Item B. Section X, Item

The notes to the financial statement are an integral part of this statement.

City of Westwood Kansas
 Capital Improvement Funds
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive (Negative)
City Sales and Use Tax - Special	\$ 353,625	\$ -	\$ 353,625
JOCO Cars Program	259,000	-	259,000
Bond Proceeds	-	-	-
Miscellaneous	28,484	-	28,484
Reimbursements	95,627	-	95,627
Interfund Transfers	100,000	-	100,000
Total Cash Receipts	\$ 836,736	\$ -	\$ 100,000
Expenditures and Transfers			
Professional Fees	\$ 406	\$ -	\$ 406
Repairs and Maintenance Streets	15,929	-	15,929
Capital Improvement Expense	25,759	-	25,759
Bond Project Costs	-	-	-
Interfund Transfers	175,000	-	175,000
Total Expenditures and Transfers Subject to Budget	\$ 217,094	\$ -	\$ 217,094
Receipts Over [Under] Expenditures	\$ 619,642		
Prior Year Fund Balance Adjustment	-		
Unencumbered Cash, Beginning	(313,412)		
Unencumbered Cash, Ending	\$ 306,230		

Item B. Section X, Item

The notes to the financial statement are an integral part of this statement.

City of Westwood Kansas
 Equipment Reserve Funds
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive (Negative)
Sale of Assets	\$ -		
Interfund Transfers	205,000	\$ 145,000	\$ 60,000
Total Cash Receipts	205,000	145,000	60,000
Expenditures and Transfers			
General Operating Expenses	-		
Capital Improvement Expense	-		
Machinery and Equipment Purchases	10,000	10,000	-
Total Expenditures and Transfers Subject to Budget	\$ 10,000	\$ 10,000	-
Receipts Over [Under] Expenditures	\$ 195,000	\$ 135,000	\$ 60,000
Unencumbered Cash, Beginning	151,488		
Unencumbered Cash, Ending	\$ 346,488		

Item B. Section X, Item

The notes to the financial statement are an integral part of this statement.

City of Westwood Kansas
 Special Highway Funds
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive (Negative)
State Highway Maintenance Reimbursements	\$ 17,792	\$ 14,820	\$ 2,972
Special Highway Fund Revenue	\$ 46,988	\$ 1,500	\$ 45,630
Total Cash Receipts	\$ 64,780	\$ 61,950	\$ 4,330
Expenditures and Transfers			
Special Highway Expense	1,344	10,000	10,000
Total Expenditures and Transfers Subject to Budget	\$ 1,344	\$ 10,000	\$ 10,000
Receipts Over [Under] Expenditures	\$ 63,436	\$ 51,950	\$ 14,330
Prior Period Adjustment	-		
Unencumbered Cash, Beginning	118,219		
Unencumbered Cash, Ending	\$ 181,655		

Item B. Section X, Item

The notes to the financial statement are an integral part of this statement.

City of Westwood Kansas
 Storm Water Fund
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive (Negative)
Storm Water Fund - Fee	\$ 122,133	\$ 122,907	\$ (774)
Interfund Transfers	\$ -	-	-
Reimbursements	\$ -	-	-
Total Cash Receipts	\$ 122,133	\$ 122,907	\$ -
Expenditures and Transfers			
Equipment Maintenance	\$ 1,154	\$ -	\$ 1,154
Capital Projects	20,269	6,000	14,269
Stormwater Expense	-	20,000	(20,000)
Leaf Pickup Expense	93,516	93,516	-
Interfund Transfers			
Total Expenditures and Transfers Subject to Budget	\$ 114,939	\$ 119,516	\$ (4,577)
Receipts Over [Under] Expenditures	7,194	3,391	4,577
Unencumbered Cash, Beginning	182,023		
Unencumbered Cash, Ending	\$ 189,217		

Item B. Section X, Item

The notes to the financial statement are an integral part of this statement.

City of Westwood Kansas
 General Obligation Bond Fund
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive (Negative)
Ad Valorem Taxes	\$ 17,388	\$ 18,706	\$ (1,318)
Motor Vehicle Tax	1,361	1,500	(139)
Interfund Transfers	237,346	237,346	-
Total Cash Receipts	\$ 256,095	\$ 257,552	\$ (1,457)
Expenditures and Transfers			
Capital Improvement Expense	66,569	-	(66,569)
General Expense	3,000		
UMB Tif Payment	-		
Lease Purchase 5050 Rainbow		125,000	
Cash Basis Reserve		88,070	
Debt Service	212,313	212,313	-
Total Expenditures and Transfers Subject to Budget	\$ 281,882	\$ 425,383	\$ (66,569)
Receipts Over [Under] Expenditures	(25,787)	\$ (167,831)	\$ (68,026)
Unencumbered Cash, Beginning	170,342		
Unencumbered Cash, Ending	\$ 144,555		

Item B. Section X, Item

The notes to the financial statement are an integral part of this statement.

Summary of Significant Accounting Policies

Note 1 – Reporting Entity

The City of Westwood, Kansas is a municipal corporation governed by an elected Mayor and five-member council. These financial statements present the City of Westwood, Kansas and do not include the Westwood Foundation as a related municipal entity. Separate financial statements on the Westwood Foundation can be obtained from the City Clerk.

The City of Westwood, Kansas for purposes of budgetary comparisons, has offset expenditures (or expenses) by any reimbursements that were received.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Regulatory Basis Fund Types. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following types of funds comprise the financial activities of the City.

General Fund – the operating fund used to account for all resources except those required to be accounted for in another fund.

Capital Improvement Fund – Used to account for transfers from the general fund and any taxes that maybe levied for capital improvement projects.

Equipment Reserve Funds – Used to account for transfers from the general fund and subsequent expenditures for equipment purchases

Storm Water Fund - Used to account for revenue received from the Storm Water Utility Fee and subsequent expenditures.

Special Highway Fund – Used to account for revenue received from the State of Kansas for Highway maintenance and repairs.

Woodside TIF-CID Fund – Used to account for tax financing generated by the Woodside redevelopment project.

Debt Service Fund – Used to account for taxes and other revenues used to pay for general obligation debt.

Note 2 – Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing of the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral hearing in relation to the 2022 and 2023, and 2024 budget years.

The statutes allow for the governing body to increase the originally adopted budget for previously un-budgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds, and special revenue funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality’s funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Municipality has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Municipality’s investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Municipality’s allocation of investments as of December 31, 2023 is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
First National Bank of Kansas – Demand Deposit Accounts	100.00%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require the Government’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the Government’s carrying amount of deposits was \$3,263,639. The bank balance of \$3,414,259 was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance; \$3,164,259 was collateralized with securities held by the pledging financial institution’s agents in the Government’s name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4 – Interfund Transfers

Operating transfers were as follows:

From	To	Amount
General Fund	Capital Improvements	\$100,000
General Fund	Equipment Reserve	\$155,000
General Fund	Debt Service	\$18,830
Stormwater Fund	Equipment Reserve	\$50,000
Stormwater Fund	Debt Service	\$43,516
Capital Improvements	Debt Service	\$175,000

Note 5 – Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The (non-school municipality) participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates for KPERs 1, KPERs 2, KPERs 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate with a 0% moratorium from the period January 1, 2019 through September 30, 2019 for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERs and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from (non-school municipality) were \$60,831 for KPERs and \$150,374 for KP&F for the year ended December 31, 2023.

Note 5 – Defined Benefit Pension Plan (Continued)**Net Pension Liability**

At December 31, 2023, the city's proportionate share of the collective net pension liability reported by KPERS was \$608,309 and \$1,534,426 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 which was rolled forward to June 30, 2023. The city's proportion of the net pension liability was based on the ratio of the city's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG (1/16) D-11 KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 6 – Risk Management

The city is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The city has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the city joined together with other governmental agencies in the State to participate in HP Kansas health insurance pool a public entity risk pool currently operating as a common risk management and insurance program participating members. The city pays an annual premium to HP Kansas for its Health insurance coverage. The agreement to participate provides that the HP Kansas will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified dollar amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by HP Kansas management.

The City continues to carry commercial insurance for all other risks of loss, including property and casualty and liability insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 7 – Subsequent Events

Management has reviewed subsequent transactions up to and including June 8, 2023 which was the first day the financial statements were available for release. In May 2023 the Shawnee Mission School District agreed to sell the former Westwood View school to the City for \$2,650,000. This transaction is still in process. The City has agreed to sell certain property on Rainbow to Karbank Companies and use the proceeds to retire the lease obligation on 5050 Rainbow.

Note 8 - Woodside Village Project and Midwest Transplant Network Project

In July of 2014 the City issued \$1,700,000 of Taxable Special Obligation Improvement District Revenue Bonds for the Woodside CID Project. The principal and interest on these bonds are payable from the revenue generated in the CID District and do not represent a general obligation of the City of Westwood.

In July of 2014 the City issued \$3,150,000 of Taxable Special Obligation Improvement District Revenue Bonds for the Woodside CID Project. The principal and interest on these bonds are payable from the revenue generated in the CID District and do not represent a general obligation of the City of Westwood.

In January of 2014 the City issued \$13,000,000 of Industrial Revenue Revenue Bonds for the Midwest Transplant Project. The principal and interest on these bonds are payable from the revenue generated by the Project and do not represent a general obligation of the City of Westwood.

Note 9- Purchase of 5050 Rainbow

During 2014 the City entered into an agreement to purchase the real estate located at 5050 Rainbow. The purchase price of the real estate totaled \$400,000 plus \$13,440 in associated transaction costs for a total cost of \$413,440. The City and Security Bank of Kansas City entered into a lease purchase arrangement to finance the purchase. Security Bank advanced \$425,000 for the acquisition of the property as outlined above with the amount above the purchase price deposited into the City’s general fund. The City leased the property under a lease purchase arrangement that calls for interest at 3.95% per year with a maturity date of February 1, 2017. In July of 2016 the City extended the lease purchase agreement for an additional 3 years with interest only payments being made under the same term as the original lease. In September of 2019 the City entered into an agreement to extend the lease for a period ending no later than February 1, 2023. In 2020 the City made a principal payment of \$100,000 reducing the obligation to \$325,000 and extended the agreement for an additional 3-year term. In January of 2023 the City extended the lease until February 1, 2026. Under the terms of the amended lease the City made a principal payment of \$50,000 and will make annual interest payments of \$19,250 (7.00%) and a final principal payment of \$275,000 on February 1, 2026. Annual Interest and principal payments under the agreement are as follows:

2024	\$ 19,250
2025	\$19,250
2026	284,625
<hr/>	
Total	<u>\$ 323,125</u>

Note 10- Schedule of Long-Term Debt

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year
Revenue Bonds:								
Payable from Tax Revenue Generated from the projects and the project owners								
Series 2014 - Special Obligation Tax Increment Revenue Bonds (Woodside Village TIF Project)	Variable	7/1/2014	3,150,000	9/1/2023	2,465,000	-	(155,000)	2,310,000
Taxable Special Obligation Community Improvement District Revenue Bonds (Woodside Village CID Project)	Variable	7/1/2014	1,700,000	9/1/2035	1,530,000	-	(34,000)	1,496,000
Midwest Transplant Network, Inc - Industrial Revenue Bonds -Series 2014 A	Variable	1/22/2014	8,000,000	4/1/2024	2,400,000	-	(800,000)	1,600,000
Midwest Transplant Network, Inc - Industrial Revenue Bonds -Series 2014 B	Variable	1/22/2014	5,000,000	12/1/2014	5,000,000	-	-	5,000,000
Lease Purchase Obligations:								
Payable from General Fund Revenues								
5050 Rainbow Property - Lease Purchase	3.95%	2/01/2014	425,000	2/17/2023	325,000	-	(50,000)	275,000

Note 11- General Obligation Debt

In December of 2018 the City authorized the issuance of up to \$4,150,000 in general obligation bonds for the improvement of streets. In March 2019 the City received proceeds of \$3,402,216 from the sale of temporary notes in the principal amount of \$3,365,000 to pay for road improvements and related cost of issuance fees. This note matured April 1, 2020. In March of 2020 the city issued general obligation bonds in the amount of \$3,370,000 to retire the temporary note. The bonds will be paid for with a .50% sales tax that was approved by the voters in 2019. These funds will be segregated in a separate fund to be used for principal and interest payments on the bonds. The interest rates on the bonds range from 3.50% to 2.00% depending on the date of maturity. Outlined below is the repayment schedule for these bonds.

SERIAL BONDS

Stated Maturity November 1	Principal Amount	Annual Rate of Interest	Stated Maturity November 1	Principal Amount	Annual Rate of Interest
2021	\$ 130,000	3.500%	2026	\$ 150,000	3.500%
2022	130,000	3.500	2027	155,000	3.500
2023	135,000	3.500	2039	205,000	2.375
2024	140,000	3.500	2040	210,000	2.500
2025	145,000	3.500			

Note 11- General Obligation Debt (Continued)

TERM BONDS

<u>Stated Maturity</u> <u>November 1</u>	<u>Principal</u> <u>Amount</u>	<u>Annual Rate</u> <u>of Interest</u>
2030	\$ 495,000	2.000%
2032	345,000	2.000
2034	360,000	2.000
2036	375,000	2.250
2038	395,000	2.375

Note 12 – Capital Improvements Fund

During 2022 the City undertook capital improvements for roads and other infra-structure improvements. These projects involved multiple other governmental agencies that reimbursed the City for their proportionate share of costs under various agreements. The City paid the contractors for the work that was performed due and at year end had not received reimbursements and this created a deficit fund balance in the Capital Improvements Fund. Subsequent to year the reimbursements were received.

FY 2025 Budget: Preliminary Presentation

May 9, 2024

Contextual Notes



Sales tax receipts are stabilizing but at a higher rate than pre-pandemic levels; this is partially due to increases in inflation. Property tax receipts continue to increase and the trend of replacing old houses with new ones two to three times the value is continuing. The City is also seeing significant investment in home additions and alterations, which are increasing the value of those properties.



Uncertainties about future land use in Westwood remain; although the Governing Body continues to take incremental steps through the pre-approved, iterative process to pursue ultimate disposition of City-owned property and facilities. This uncertainty makes it difficult to determine impact on the City's CIP and Debt Service Fund, and adjustments to inter-fund transfers will likely be recommended during this period of transition.



It appears the City is entering a time of stabilization with regard to our workforce. All vacancies are expected to be filled within the next month, and additional turnover is not expected. There continues to be an emphasis paid to continually-improving workplace culture, compensation and benefits, adequate staffing levels, opportunities for advancement, and succession planning.

Additional Contextual Notes



The community-wide statistically-valid survey being conducted this spring will be used to create benchmarking and performance metrics aligned with Governing Body guidance, community input, and staff's operational knowledge and experience.

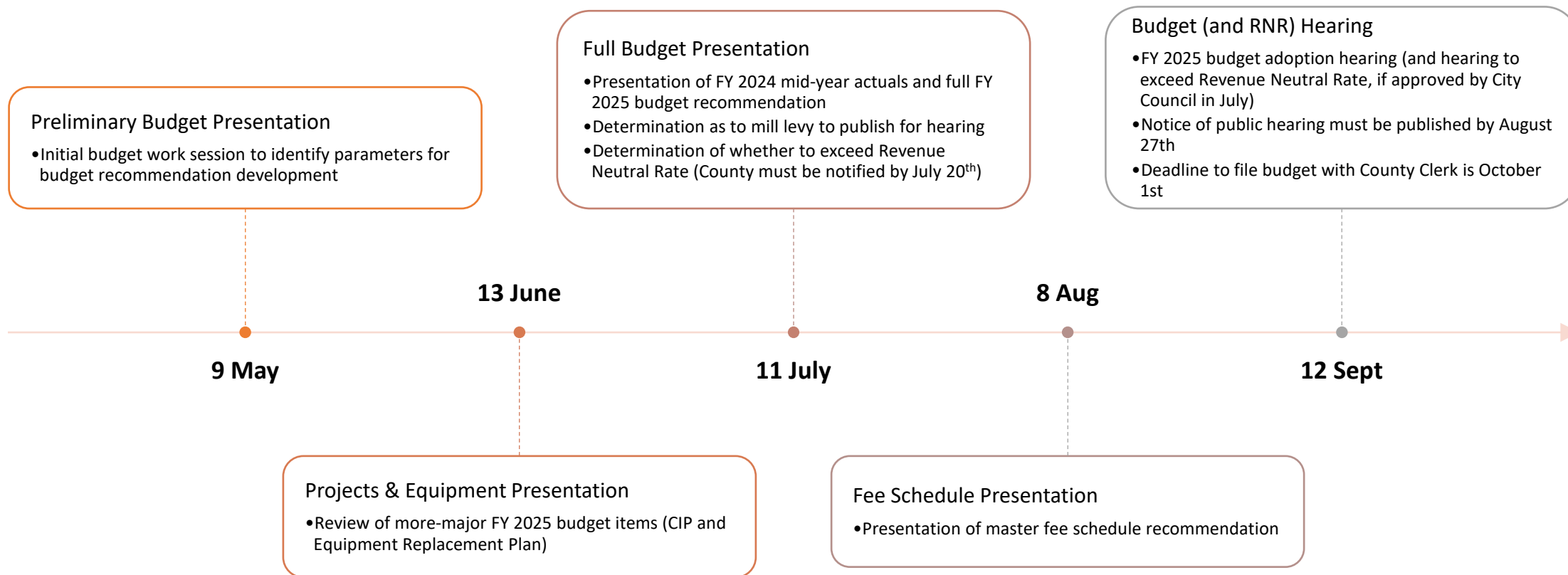


Staff is in the process of creating a Master Fee Schedule for consideration and adoption by the City Council. As part of this process, staff will be recommending increases in multiple areas, as fees have not been adjusted in quite some time and should be regularly revisited. It is intended that this will become a regular part of the annual budget process.

Fund Balance Analysis

	General Fund	As % of revenues	Capital Improvement Fund	Equipment Reserve Fund	Special Highway Fund	Stormwater Utility Fund	Debt Service Fund	Woodside TIF/CID Fund	Total (All Funds)
2020	\$ 873,232.00	32%	\$ 850,050.00	\$ 138,646.00	\$ 56,119.00	\$ 179,217.00	\$ 125,985.00	\$ 275,698.00	\$ 2,498,947.00
2021	\$ 1,147,486.00	38%	\$ 889,193.00	\$ 245,440.00	\$ 118,219.00	\$ 167,572.00	\$ 145,755.00	\$ 381,142.00	\$ 3,094,807.00
2022	\$ 1,380,347.45	45%	\$ (313,412.09)	\$ 151,488.00	\$ 105,656.58	\$ 182,022.82	\$ 170,342.00	\$ 457,313.22	\$ 2,133,757.98
2023 (Audited)	\$ 1,505,391.00	48%	\$ 306,230.00	\$ 346,488.00	\$ 169,094.00	\$ 189,217.00	\$ 144,555.00	\$ 602,664.00	\$ 3,263,639.00
2024 (Forecasted Year End)	\$ 1,172,079.00	36%	\$ 483,254.00	\$ 398,456.00	\$ 168,314.00	\$ 234,701.00	\$ 170,023.00	\$ 697,012.00	\$ 3,283,839.00

Budget Calendar



Governing Body Budget Priorities

Based on guidance building the FY 2024 budget, the following are the budget priorities identified by the Governing Body, which are currently being pursued by staff in building the FY 2025 budget:

- Increasing the City's competitiveness in the labor market with employee wages and benefits by:
 - Conducting a market comparison of classification and compensation for staff; and
 - Reviewing the City's 457 match to develop a recommendation to ensure this benefit is market-competitive
 - Enjoying a 0% increase in health insurance premiums for staff for two years in a row by switching insurance providers
 - Recommending the creation of a pilot to set aside wellness dollars from the savings realized by the City from making multiple adjustments to benefits providers and structure; these wellness dollars will be [front-line] staff-directed and expended in a way that enhances and celebrates healthy behaviors, which positively impact the health of the City's risk pool and, in turn, our rates/contributions.
- Develop and secure a long-term plan for City facilities, including:
 - Replace the 50+ year-old Joe Dennis Park with a larger, interior park that is inclusive, modern, and paid-for by private investment on the land where Joe Dennis Park currently sits
 - Replace the 30+ year-old City Hall building with a right-sized facility that is inclusive, modern, and financially sustainable by inviting private investment in redeveloping the land with City Hall currently sits
 - Renovate and expand the Public Works facility where it sits with off-setting revenue created by converting public property – which generates \$0 in property tax – to privately-owned redevelopments on those sites (i.e. Rainbow frontage at 47th St. and 50th St.)

Governing Body Budget Priorities, Cntd.

Based on guidance building the FY 2024 budget, the following are the budget priorities identified by the Governing Body, which are currently being pursued by staff in building the FY 2025 budget:

- Accelerate implementation of the streets, sidewalk, stormwater, and streetlights program by:
 - Working with private developers (Tanner & White (Woodside Village) and Karbank to leverage the productivity of their Westwood developments to offset the cost of public infrastructure improvements serving their development
 - City staff is working with a financial investment strategy advisor to:
 - Increase interest income from the City's cash carry; and
 - Create a strategy right-sized for Westwood to batch and fund capital projects in a way that maximizes the City's limited revenues
- Providing direct programs or services or access to certain programs or services that the City is not currently by
 - Conducting a community-wide survey to understand whether and how the community would like the Governing Body to approach this

COUNCIL ACTION FORM

Meeting Date: May 9, 2024

Staff Contact: Leslie Herring, City Administrator

Agenda Item: Consider amendment and restatement of agreement with Johnson County to provide support to the opioid antagonist protocol within the City of Westwood

Background/Description of Item

State law governs administration of emergency opioid antagonists (e.g. Narcan) without a prescription. Statute requires that a first responder to whom the emergency opioid antagonist is dispensed have some training and an opioid antagonist protocol signed by a doctor. Johnson County offers to cities the use of its staff EMS System Medical Director to meet the statutory requirements for Westwood Police Department staff to lawfully administer emergency opioid antagonists (e.g. Narcan), and the City of Westwood has had an established partnership with the County in this way since 2019.

This amendment and restatement of the agreement is before the City Council now to remove reference to a specific person as the medical director and to ensure the language is as clear, concise, and correct is possible.

Staff Comments/Recommendation

The County Attorney's Office is currently working across the county to amend and restate these agreements. The City Attorney has reviewed this agreement and has provided no requested nor required modifications to the document.

City staff recommends the City Council authorize the City Administrator to execute this agreement on behalf of the City.

Budget Impact

N/A

Suggested Motion

I move to authorize the City Administrator to execute the Amendment and Restatement of Agreement with Johnson County to Provide Support to the Opioid Antagonist Protocol within the City of Westwood.

**AMENDMENT AND RESTATEMENT OF AGREEMENT TO PROVIDE
SUPPORT TO THE OPIOID ANTAGONIST PROTOCOL WITHIN THE
City of Westwood**

THIS AMENDMENT AND RESTATEMENT OF AGREEMENT, is made and entered into on the date of last signature below (“Effective Date”), between the Johnson County Department of Health and Environment, a department of Johnson County, Kansas (“County”) and the City of Westwood (“City”) (“Agreement”).

RECITALS:

- A. K.S.A. 12-2908 allows municipalities to contract with other municipalities to perform any governmental service, activity, or undertaking which each contracting municipality is authorized by law to perform; and
- B. The Board of County Commissioners of Johnson County, Kansas, delegated authority to the Director of the Johnson County Department of Health and Environment to enter agreements to provide opioid antagonist protocol support to other municipalities pursuant to K.S.A. 12-2908; and
- C. Both the County and the City are authorized to set up an Opioid Antagonist Protocol through K.S.A. 65-16,127; and
- D. The City employs first responders or school nurses as defined by K.S.A. 65-16,127 (a)(3), but does not employ a full-time physician; and
- E. The County employs a physician board certified in emergency medicine as Johnson County’s Emergency Medical Services (EMS) System Medical Director; and
- F. K.S.A. 65-16,127 sets forth a process by which a first responder can administer an emergency opioid antagonist to treat a suspected opioid overdose and requires the state board of pharmacy to adopt rules and regulations to implement the provisions of the statute; and
- G. To implement the provisions of the statute, the state board of pharmacy adopted K.A.R. 68-7-23 which governs administration of emergency opioid antagonists without a prescription; and

- H. K.A.R. 68-7-23 requires that a first responder or school nurse to whom the emergency opioid antagonist is dispensed have some training and an opioid antagonist protocol signed by a doctor; and
- I. The County wishes to assist the City in providing emergency opioid antagonists by sharing the use of its EMS System Medical Director with the City.

NOW, THEREFORE, in consideration of the above and foregoing recitals, the County and the City agree as follows.

1.0. **Purpose of Agreement.** The purpose of this Agreement is for the County to provide support to the City's opioid antagonist protocol by providing access to the services of the County's EMS System Medical Director. The EMS System Medical Director shall serve the City for the limited purpose of reviewing the City opioid antagonist protocol and training law enforcement officers in administration of the opioid antagonists.

2.0 **Term.** The term of this Agreement shall be from the Effective Date of this Agreement and shall continue until such time as terminated by either party. The EMS System Medical Director will review the Agreement annually, as set forth in Paragraph 5.2 below.

3.0 **Termination.** This Agreement may be terminated without cause by either party upon thirty (30) days written notice.

4.0 **Relationship of the Parties.** The EMS System Medical Director shall serve the City in a limited capacity to assist in establishing a protocol for treatment of suspected opioid overdose. The EMS System Medical Director is an employee of the County at all times. This Agreement is not intended to and will not constitute, create, give rise to, or otherwise recognize a joint venture, partnership or formal business association or organization of any kind between the parties, and the rights and obligations of the parties shall be only those expressly set forth in this agreement.

EMS System Medical Director Responsibilities.

- 5.1 The EMS System Medical Director will assist the City by providing any necessary services to support the first responders in the treatment of a suspected opioid overdose. These services include but are not limited to: (1) reviewing and signing the opioid antagonist protocol; and (2) providing necessary training to the first responders or school nurses in administration of the opioid antagonist protocol.
- 5.2. The EMS System Medical Director will annually review the City opioid antagonist protocol.

6.0 **City Responsibilities.** The City will provide the EMS System Medical Director access to such facilities and personnel as necessary to discharge his responsibilities set forth in this Agreement.

7.0 **County Responsibilities.** The County will annually review the City opioid antagonist protocol.

8.0 **Indemnification.** Subject to the immunity and maximum liability provisions of the Kansas Tort Claims act, the parties agree to protect, defend, indemnify and hold harmless the other party to this Agreement and their officers, employees and agents free and harmless from and against any and all determinable losses, penalties, damages, settlements, costs, charges, professional fees, or other expenses of liabilities, whether false fraudulent, meritless or meritorious, of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings or causes of action of every kind and character (hereinafter “claims”), in connection with relating to or arising directly or indirectly out of the party’s error, omission or negligence in its performance or responsibilities hereunder.

9.0 **Governing Law.** This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Kansas.

10.0 **Entire Agreement.** This Agreement expresses the complete understanding of the Parties with respect to the subject matter and supersedes all prior proposals, agreements, representations, and understandings.

11.0 **Amendments.** This Agreement may be amended by supplemental writing signed by both Parties.

12.0 **Counterparts and Electronic Signatures.** This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all such counterparts shall together constitute one and the same Agreement. Each Party agrees that this Agreement may be signed electronically.

13.0 **Address for Notice.** Any written communications required by this Agreement shall be directed to the following:

Johnson County Department of Health
and Environment
Attn. EMS System Medical Director
11880 S. Sunset Dr.
Olathe, KS 66061
Fax: 913-826-1018

City of Westwood
Attn. City Administrator
4700 Rainbow Boulevard
Westwood, KS 66205

The Parties, through their duly authorized representatives, agree to the terms and conditions of this Agreement and have executed it as of the date of last signature below.

**Johnson County Department
of Health and Environment**

City of Westwood

D. Charles Hunt, Director
Date: _____

Leslie Herring, City Administrator
Date: _____

APPROVED AS TO FORM:

Assistant County Counselor

COUNCIL ACTION FORM

Meeting Date: May 9, 2024

Staff Contact: Abby Schneweis, City Clerk

Agenda Item: Consider allowing the consumption of alcoholic beverages on City property at 5000 and 5050 Rainbow for Westwood's 75th Anniversary celebration

Background/Description of Item

The City of Westwood is hosting an event to celebrate the City's 75th anniversary of incorporation in June. The event will be held at 5000 and 5050 Rainbow Blvd. on Saturday, June 8, 2024, from 4:00 to 8:00 PM. As this event includes a pre-party parade which may conclude earlier than 4:00 PM, City staff recommend allowing the consumption of alcoholic beverages beginning at 3:00 PM.

As in years past for certain events, the City Council may consider whether to permit the consumption of alcoholic beverages on City property during a special event.

Staff Comments/Recommendation

Staff recommends that the City Council consider allowing the provision, possession, and consumption of alcoholic beverages on City grounds on the date identified above.

Budget Impact

None

Suggested Motion

I move to approve the provision, possession, and consumption of alcoholic beverages on City-owned property at 5000 and 5050 Rainbow Blvd. on Saturday, June 8, 2024, from 3:00 to 8:00 PM.