CITY OF WESTWOOD, KANSAS

CITY COUNCIL MEETING

4700 RAINBOW BLVD. WESTWOOD, KS 66205

Thursday, July 09, 2026 at 7:00 PM

AGENDA

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

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

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

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

CITY COUNCIL WORK SESSION AGENDA

I. CALL TO ORDER - 5:00 PM

II. WORK SESSION ITEMS/DISCUSSION OF UPCOMING MATTERS

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

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

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 June 11, 2026 City Council meeting minutes

B. Consider approval of June 29, 2026 Special City Council meeting minutes

C. Consider approval of Appropriations Ordinance 788

VI. MAYOR'S REPORT

VII. CITY COUNCILMEMBER REPORTS

VIII. STAFF REPORTS

A. Administrative Report (City Administrator Katherine Carttar)

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

C. Police Department Report (Police Chief Curt Mansell)

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

E. City Attorney Report (Ryan Denk)

IX. OLD BUSINESS

X. NEW BUSINESS

A. Consideration of Acceptance of a bid for the Construction of the 2026 Road Improvement Projects

B. Receive presentation of Fiscal Year 2025 independent financial audit

C. Consider Resolution No. 155-2026 waiving the GAAP requirement for financial reporting

D. Consider authorizing binding property and liability insurance coverage for July 2026 - June 2027 with Midwest Public Risk

E. Consider Resolution No. 156-2026 to exceed the Revenue Neutral Rate, establish the date and time of a public hearing, and provide for the giving of notice of such public hearing

XI. ANNOUNCEMENTS/GOVERNING BODY COMMENTS

XII. EXECUTIVE SESSION

XIII. ADJOURNMENT

UPCOMING MEETINGS

Regular meetings of the Westwood City Council are held at 7:00 PM on the second Thursday of each month. The next regular meeting of the Westwood City Council will be held August 13, 2026, at 7:00 PM at Westwood City Hall. The City Calendar may be accessed at www.westwoodks.org. To receive further updates and communications, please see or sign up for the following:

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

Facebook: City of Westwood Kansas-Government
Westwood, KS Police Department

FY 2027 Budget: Work Session #3

JULY 9, 2026

FY 2027 General Fund

- In the process of reviewing and updating General Fund projections
- Fairly stable without any large expenditures
- Outstanding decisions:
  - Employee Pay – COLA, Merit Raises
    - Many of the cities of JoCo estimating a 3-4% pay increase with a combination of COLA and Merit raises
  - Benefits increasing by 3%
  - Reserve Fund – GFOA recommends approximately 20% (no less than 2 months of regular operating revenues or expenditures)
- Does Westwood remain Revenue Neutral? Not recommended.
- City Council needs to determine the maximum mill levy for FY 27 today, July 9th

2024 Governing Body Strategic Plan

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

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

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

Contextual Notes

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

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

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

2023 Capital Improvement Plan

Unbudgeted on State Forms, multi-year capital fund

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

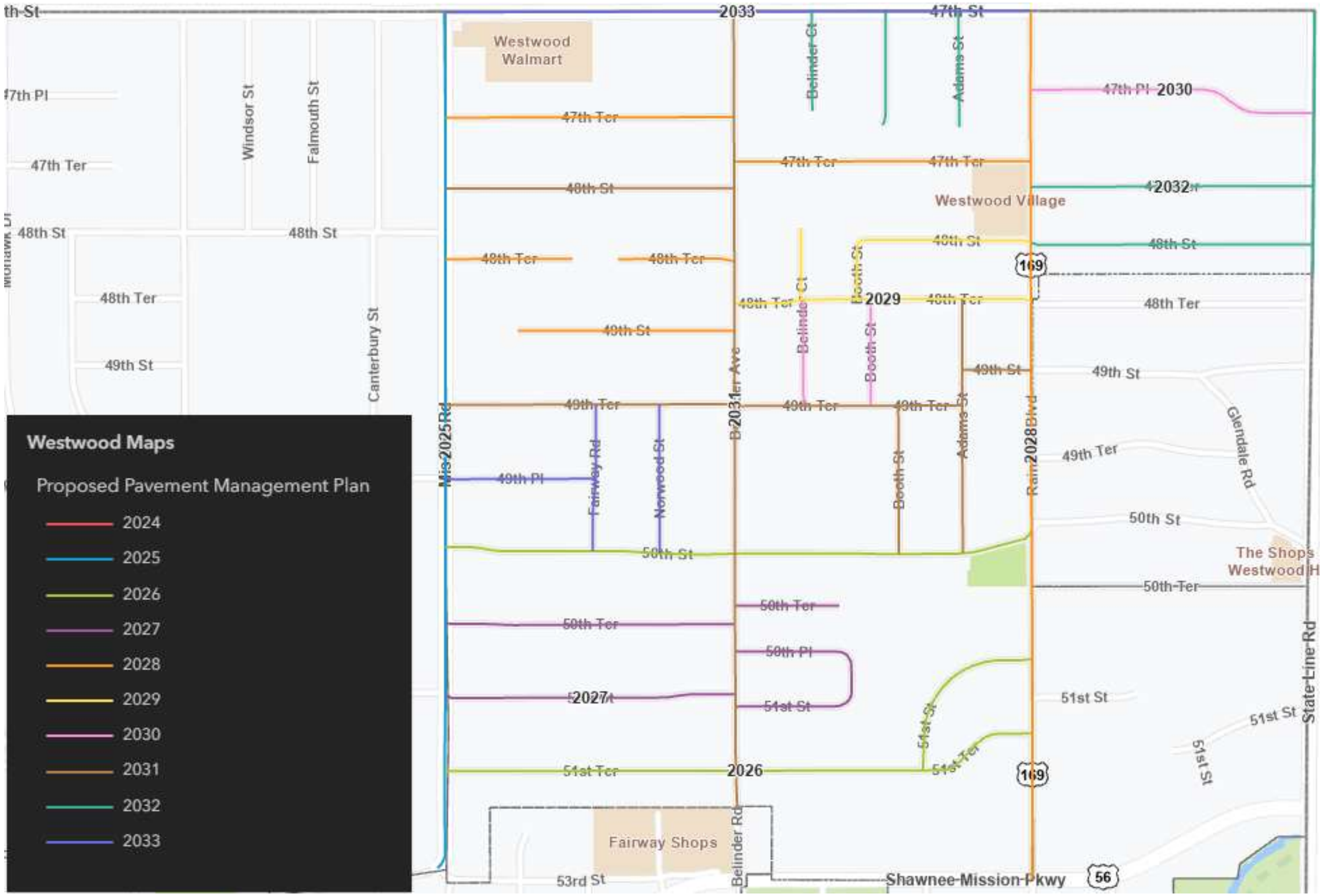
Item A.Section II, Item

		Project Cost	2024	2025	2026	2027	2028	2029
	Cash Carryforwad		$ 253,638	$ 546,403	$ 202,334	$ (1,527,682)	$	
Revenues								
	Special Sales Tax		$ 353,625	$ 337,883	$ 310,000	$ 310,000	$	
	Reimbursement - JoCo CARS			$ 453,000				
Transfers								
	General Fund		$ 200,000	$ 350,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
	Expensed to Special Highway Fund		$ 50,000	$ 50,000	$ 50,000	$ 150,000	$ 50,000	$ 50,000
	Stormwater Utility Fund		$ 25,000	$ 100,000	$ 100,000	$ 100,000	$ 300,000	$ 100,000
	Debt Service		$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)
	CIP Annual Budgeted Resources		**$ 707,264**	**$ 1,662,286**	**$ 687,334**	**$ (942,682)**	**$ (1,535,533)**	**$ (2,676,058)**
CIP Projects								
W. 47th & Rainbow intersection replacement	Total Westwood Cost	$ 169,709			$ -			
Mission Road, 53rd Street to 47th Street	Total Westwood Cost	$ 430,487	$ 70,861	$ 953,663				
W. 50th Street, Rainbow Boulevard to Mission Road	Total Westwood Cost	$ 776,347		$ 116,808	$ 887,059			
W 47th Ter - Belinder Ave to Mission Rd. - Rainbow Blvd.	Total Westwood Cost	$ 645,497				$ 127,430	$ 980,113	
W. 48th Terrace, Mission Road to Belinder	Total Westwood Cost	$ 645,497				$ 19,368	$ 137,975	
W. 49th Street, Belinder Avenue west to Deadend						$ 20,633	$ 99,270	
W. 48th Street, Booth Street to Rainbow Boulevard							XXX	XXX
W. 48th Terrace, Belinder Avenue to Rainbow Blvd.							XXX	XXX
Belinder Court, W. 48th Terrace north to Deadend							XXX	XXX
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac); W. 50thTerrace and 51st St. Mission to Belinder	Total Westwood Cost				$ 98,518	$ 979,226		
Rainbow Blvd.						$ 335,049	$ 446,732	
W. 51st Terrace Mission to Rainbow Blvd. + 51st St Connecting to Rainbow Blvd.	Total Westwood Cost			$ 99,480	$ 640,365			
	Streets - Sub Total		**$ 70,861**	**$ 1,169,951**	**$ 1,625,942**	**$ 1,146,657**	**$ 1,217,358**	**$ -**
Street Lights								
W. 48th Terrace, Mission Road to Belinder							$ 57,258	$ 57,258
49th St. west of Belinder							$ 108,715	$ 108,715
Belinder Ct. and Booth off 47th St.		$ 73,000.00						
Mission Road, 53rd Street to 47th Street		$ 186,880.00		included in construction cost				
W. 50th Street, Rainbow Boulevard to Mission Road		$ 115,500.00			$ 248,401			
W 47th Ter - Mission Rd. to Rainbow Blvd.		$ 55,000.00					$ 232,194	$ 232,194
W. 51st Terrace Mission to Rainbow Blvd.					$ 308,673			
W. 51st St. Mission to Belinder						$ 116,194		
Street Lights, Pole Repair and Replacement		$5,000/year	$ 5,000	$ 5,000	$ 5,000	$ 5,000		
	Streetlights - Sub Total		**$ 5,000**	**$ 5,000**	**$ 562,074**	**$ 121,194**	**$ 398,167**	**$ 398,167**
Stone Wall Repair								
4800 Rainbow Blvd Colonial Building Replacement								
Miscellaneaus Repair and Replacement		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
	Stone Wall Repair - Subtotal		**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**
Studies								
Pavement Management Study		$ 13,581			$ 17,000			
Park Planning Consultant			$ 75,000	$ 275,000				
Facilities Feasibility Study		$ 75,000						
	Studies - Subtotal		**$ 75,000**	**$ 275,000**	**$ 17,000**	**$ -**	**$ -**	**$ -**
Facilities								
Public Works - Roof Coating, Snow Guards, Replace South Side Building Panels		$ 50,188						
Public Works - Back Lot Replacement/Enlargement		$ 75,000						
City Hall - Parking Lot Repair		$ 25,000						
Public Works & City Hall - Reinvestment		$ 2,275,000						
	Facilities Subtotal		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	CIP Annual Budgeted Expenditures		**$ 160,861**	**$ 1,459,951**	**$ 2,215,016**	**$ 1,277,851**	**$ 1,625,525**	**$ 408,167**

WESTWOOD

Capital Improvement Projects

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



Priority	Estimated Timeline Engineering	Construction	Project Location	Est Const Cost	Est StLight Cost	Est Design Eng	Est Const Eng	Project Totals	8
1	2027	2028	W. 50th Pl., Belinder to W. 51st St.	$ 164,269	$ -	$ 13,141	$ 11,498	$ 188,908	$ 204,021
2	2027	2028	W. 51st St., Belinder to W. 50th Pl.	$ 322,743	$ -	$ 25,819	$ 22,592	$ 371,154	$ 400,846
3	2027	2028	W. 50th St., Rainbow to Belinder	$ 352,517	$ 531,120	$ 70,690	$ 61,854	$ 1,016,181	$ 1,097,475
4	2028	2029	Booth, W. 48th St. to W. 48th Ter.	$ 156,000	$ 92,000	$ 19,840	$ 17,360	$ 285,200	$ 308,016
5	2028	2029	W. 48th Ter., Belinder to Rainbow	$ 634,000	$ 338,000	$ 77,760	$ 68,040	$ 1,117,800	$ 1,207,224
6	2028	2029	W. 48th St., Booth to Rainbow	$ 314,000	$ 178,000	$ 39,360	$ 34,440	$ 565,800	$ 611,064
7	2028	2029	Booth, W. 48th Ter. To W. 49th Ter.	$ 210,000	$ -	$ 16,800	$ 14,700	$ 241,500	$ 260,820
8	2029	2030	W. 47th Ter., Belinder to Rainbow	$ 189,444	$ 321,060	$ 40,840	$ 35,735	$ 587,079	$ 634,045
9	2029	2030	W. 47th Ter., Belinder to Mission	$ 602,199	$ 335,640	$ 75,027	$ 65,648	$ 1,078,514	$ 1,164,795
10	2030	2031	W. 51st Ter., Belinder to Rainbow	$ 283,614	$ 465,060	$ 59,893	$ 52,407	$ 860,974	$ 929,852
11	2030	2031	W. 51st St., Rainbow to W. 51st Ter.	$ 82,149	$ 178,740	$ 20,871	$ 18,262	$ 300,022	$ 324,024
12			W. 51st Ter., Belinder to Mission	$ 65,892	$ 295,680	$ 28,926	$ 25,310	$ 415,808	$ 449,073
13			W. 50th Ter., Belinder to Cul-de-Sac	$ 59,073	$ -	$ 4,725	$ 4,135	$ 67,933	$ 73,368
14			W. 48th Ter., Belinder to Cul-de-Sac	$ 44,715	$ 132,828	$ 14,203	$ 12,428	$ 204,174	$ 220,508
15			W. 48th Ter., Mission to Cul-de-Sac	$ 58,038	$ 210,054	$ 21,447	$ 18,766	$ 308,305	$ 332,969
16			W. 49th St., Belinder to Cul-de-Sac	$ 54,092	$ 314,640	$ 29,498	$ 25,811	$ 424,041	$ 457,964
17			W. 49th Pl., Fairway to Mission	$ 62,959	$ -	$ 5,036	$ 4,407	$ 72,402	$ 78,194
18			Belinder Ct., W. 49th Ter. To Cul-de-Sac	$ 64,375	$ -	$ 5,150	$ 4,506	$ 74,031	$ 79,953
				$ 3,720,079	$ 3,392,822	$ 569,026	$ 497,899	$ 8,179,826	$ 8,834,212

Reprioritization of the CIP and Updates Estimates

City Facilities: Deferred Maintenance Needs

CITY HALL

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

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

PUBLIC WORKS

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

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

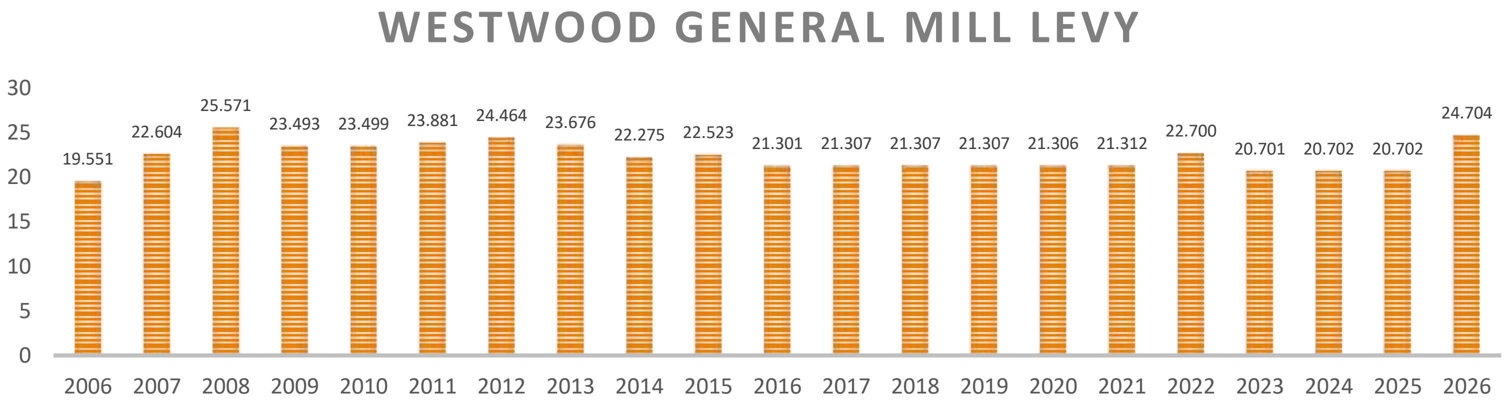
Revenue Context

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

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

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

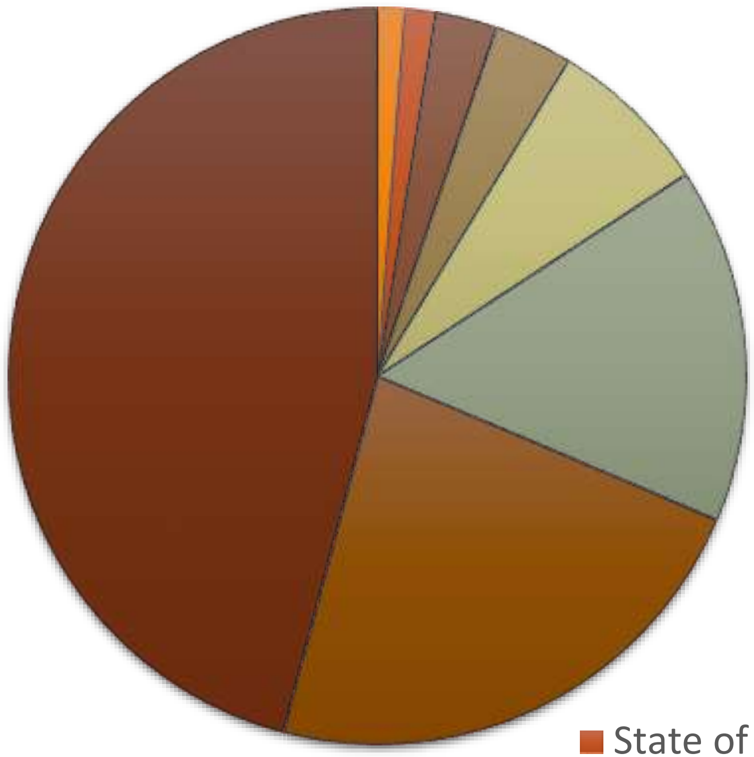
Currently, the equivalent of **4+ mill ($200K) is transferred annually from the General Fund to the CIP Fund**. This rate of $575K annual revenue to the CIP maintains a **current pace of two – three + years behind** the aspirational plan created from the independent condition studies conducted over the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



Plus 0.497 for bond and interest

TOTAL MILL LEVY in 2026 = 25.201

Where do your property taxes go?

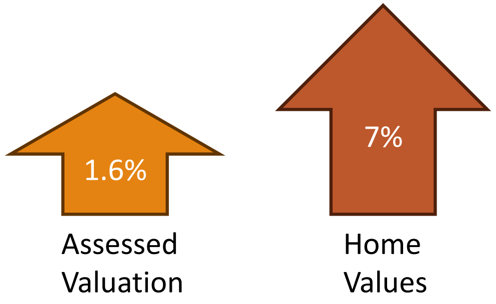


Westwood Valuation & Revenue Neutral Rate

Valuation Information

2025 = $52,511,041

2026 = $53,363,015



Current Mill Levy = 25.201

Revenue Neutral Rate = 24.797

*General fund expenses increase by min 3%

**Midwest Transplant Network became fully exempt

Consider Resolution No. 156-2026 to exceed the Revenue Neutral Rate, establish Sept 10th City Council meeting as the date and time of a public hearing, and provide for the giving of notice of such public hearing.

Mill Rate Increase Impact to the City of Westwood

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

Mill Rate Increase Impact to Westwood Homeowners

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

CIP Funding Option – General Obligation Bond Issuance

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

	Estimated Timeline								
Priority	Engineering	Construction	Project Location	Est Const Cost	Est StLight Cost	Est Design Eng	Est Const Eng	Project Totals	8% Inflation
1	2026	2027	W. 50th St., Rainbow to Belinder	$ 352,517	$ 531,120	$ 70,690	$ 61,854	$ 1,016,181	$ 1,097,475
2	2027	2028	W. 50th Pl., Belinder to W. 51st St.	$ 164,269	$ -	$ 13,141	$ 11,498	$ 188,908	$ 204,021
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16			W. 49th St., Belinder to Cul-de-Sac	$ 54,092	$ 314,640	$ 29,498	$ 25,811	$ 424,041	$ 457,964

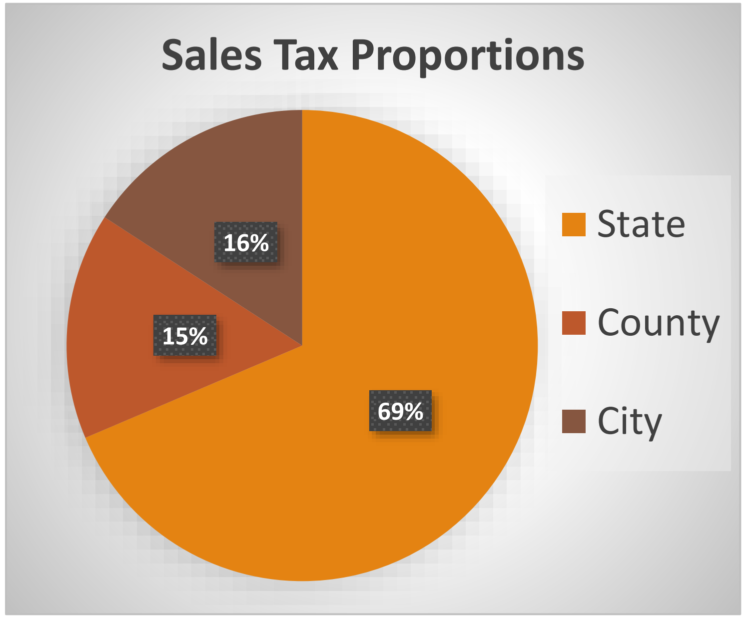
Bond Issuance – PROS & CONS

Sales Tax Summary and Options

Total Sales Tax Rate 9.475%

Breakdown

State 6.5%
County 1.475
City 1.5%



Westwood Portion

General Purpose 1%

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

Special Purpose 0.5%

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

Options for City Council Consideration

Reduce	Do Nothing	Increase by 2 mill	Bond Issuance	Sales Tax Renewal/Increase
Reduce the mill levy or pass a revenue neutral budget	Do nothing (leave the mill levy flat)	Increase the mill levy by 2 mills	Issue bonds using a dedicated mill levy for debt service.	Renew the 0.5% sales tax before the 2028 expiration and/or add an additional sales tax increase.
City operational expenses, capital improvement costs, and maintaining satisfactory reserves outpace the previous year's ad valorem revenue every year; reducing the amount of ad valorem tax received would result in greater delays in funding streets and streetlight projects	Although property valuations are increasing slightly and the City has taken steps to diversify revenues and control costs, the amount of ad valorem tax created by incremental increase in property valuations does not generate enough to tackle streets projects, which range in estimated cost from the equivalent of 2 to 15+ mill each.	Increasing the mill levy by 2 mills would generate approximately $100,000 more in annual revenue for the CIP. This minor amount could aid in funding the CIP or a facility reserve. It could also be bonded to generate more upfront funds to move catch up on our CIP next year.	Issuing bonds using an increase in the mill or last year's 4 mill increase would provide more upfront funds with which to pay for desired CIP projects in the next couple years. This could be a good fiscal move as construction costs are increasing annually. While we would get caught up, we would also need to pay a debt service for 20 years.	Renewing the 0.5% sales tax is vital as it is dedicated to the CIP and generates $390k annually. Increasing or adding another dedicated sales tax could reduce the tax burden on Westwood residents and can raise far more than a responsible mill raise could.

City of Westwood, Kansas
City Council Work Session
4700 Rainbow Boulevard
June 11, 2026 – 6:00 PM

Council Present:	David E. Waters, Mayor Jeff Harris, Council President Steph Becker, Councilmember Spencer Day, Councilmember Laura Steele, Councilmember
Council Absent:	Holly Wimer, Councilmember
Staff Present:	Katherine Carttar, City Administrator Curtis Mansell, Police Chief John Sullivan, Public Works Director Abby Schneweis, City Clerk

Call to Order

Mayor Waters called the work session to order at 6:00 p.m. on June 11, 2026. Ms. Schneweis called the roll. A quorum was present.

Work Session Items/Discussion of Upcoming Matters

"A Call to Action for Local Government Finance Managers" -- Presentation by Jeff White, Columbia Capital Management, LLC

Jeff White, the City's Financial Advisor from Columbia Capital Management, LLC, delivered a presentation outlining the current landscape of municipal finance and highlighted key considerations for local government finance managers.

Capital Improvements Plan (CIP) Overview

Ms. Carttar and Mr. Sullivan provided an overview of capital improvement needs and funding. No action was taken by the Governing Body.

Adjournment to Regular Meeting

The work session adjourned at 6:59 p.m. to prepare for the regular City Council meeting.

City of Westwood, Kansas
City Council Meeting
4700 Rainbow Boulevard
June 11, 2026 – 7:00 p.m.

Council Present:	David E. Waters, Mayor Jeff Harris, Council President Steph Becker, Councilmember Spencer Day, Councilmember Laura Steele, Councilmember
Council Absent:	Holly Wimer, Councilmember
Staff Present:	Katherine Carttar, City Administrator Curtis Mansell, Police Chief John Sullivan, Public Works Director Ryan Denk, City Attorney Abby Schneweis, City Clerk

Call to Order
Mayor Waters called the meeting to order at 7:00 p.m. on June 11, 2026. Ms. Schneweis called the roll. A quorum was present.

Approval of the Agenda
Mayor Waters suggested continuing 2027 budget discussion from the work session after agenda item X. C. Motion by Councilmember Harris to approve the June 11, 2026, agenda with the suggested addition. Second by Councilmember Steele. Motion carried by a 4-0 voice vote.

Public Comment
No comments were made by members of the public.

Presentations and Proclamations
Presentation of Westwood Foundation Scholarship to Mary Benes
Mayor Waters presented the 2026 Westwood Foundation Merit Scholarship to Mary Benes. Mary Benes is a recent graduate of Bishop Miege High School and plans to attend Johnson County Community College in the fall.

2024 Building Code Update, Including Kansas "By-Right Housing Development Act" (SB 418) -- Presentation by Joe Kmetz, GBA
Joe Kmetz, George Butler Associates, provided an overview of Kansas Senate Bill 418.

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 May 14, 2026, City Council Meeting Minutes

B. Consider Appropriations Ordinance 787

Motion by Councilmember Harris to approve the Consent Agenda as submitted. Second by Councilmember Becker. Ms. Schneweis conducted a roll call vote. Motion carried by a 4-0 vote.

Mayor's Report

Mayor Waters provided an overview of events he had attended and plans to attend as Mayor.

Councilmember Reports

No reports were made.

Staff Reports

Administrative Report

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

Public Works Report

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

Public Safety Report

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

Treasurer's Report

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

City Attorney's Report

Mr. Denk did not have anything to report.

Old Business

No Old Business was considered during this meeting.

New Business

Consider authorization for the Purchase of Street Lighting for the 2026 Road Improvement Project

In preparation for the upcoming Road Improvement Project on W. 50th Street and W. 51st Street, between Belinder Avenue and Mission Road, staff is seeking approval from the Governing Body to purchase the street lighting poles, fixtures and foundations directly from the distributor as opposed to having it as a bid item and paying an additional markup from a contractor.

This approach has been used on prior streetlighting projects and has proven advantageous, offering both cost savings and improvements to the manufacturing timeline. The costs will be funded by the CIP and are already budgeted for this project.

Motion by Councilmember Harris to authorize the expenditure of $131,360.00 for 20 street lighting poles, fixtures and foundations for the 2026 Road Improvement Project. Second by Councilmember Day. Motion carried by a 4-0 voice vote.

Consider Ordinance No. 1064 amending the Westwood City Code, as amended, by repealing and replacing in its entirety Chapter 4 Article 3 of the Code of the City of Westwood, Kansas
The Kansas Legislature passed 2026 SB 418, commonly referred to as the "By-Right Housing Development Act." The legislation substantially changes how cities regulate residential development, process permits, conduct inspections, and apply residential zoning rules. The bill takes effect July 1, 2026.

For municipal officials, the bill primarily affects:

- Residential zoning authority;
- Permit and development review timelines;
- Building inspection procedures;
- Protest petition procedures; and
- Local development regulations applicable to single-family housing.

The legislation is designed to reduce discretionary review and increase housing development opportunities statewide. Cities should review building codes, permitting procedures, inspection staffing, and zoning ordinances before the effective date.

SB 418 establishes minimum regulatory standards that political subdivisions must allow for newly constructed single-family residences under 2,500 square feet of livable floor area (excluding garages and basements) when constructed on individual lots with separate legal descriptions.

The City of Westwood is following Kansas SB 418 except for the minimum regulatory standards that political subdivisions must allow for newly constructed single-family residences under 2,500 square feet. In November of 2025, the City of Westwood made International Residential Code (IRC) 2024 the standard for all residential construction in the City. SB 418 requires a lesser minimum regulatory standard but allows a municipality to utilize the version of the 2018 IRC previously adopted.

To that end, staff is recommending that residential construction with over 2,500 square feet of livable space continue to follow the Westwood Code IRC 2024, while residential construction under 2,500 square feet have the option to comply with IRC 2018 as previously amended by the City of Westwood in March 2021.

Motion by Councilmember Day to approve Ordinance No. 1064 amending the Westwood City Code, as amended, by repealing and replacing in its entirety Chapter 4 Article 3 of the Code of the City of Westwood, Kansas. Second by Councilmember Harris. Ms. Schneweis performed a roll call vote. Motion carried by a 4-0 voice vote.

Consider Resolution No. 154-2026 authorizing the City of Westwood to apply for a grant from VarietyKC and designating an authorized representative
VarietyKC and the Peter and Veronica Mallouk Family Foundation are granting a total of $30 million to create truly inclusive playgrounds where every child can Be Active, Be Social, and Belong. The goal is for every child in the metro area to be within 10 miles of an inclusive park.

Letters of Interest were due on June 1 outlining the proposed project concept, identified site, and overall readiness to move forward. Selected municipalities to be invited to submit a full application later this summer. A resolution illustrating the support of the City Council is required.

Staff submitted a letter of interest for the design and construction of an inclusive park at Joe D. Dennis Park, requesting the maximum $3,000,000 and designating the City Administrator as the authorized representative.

While the Kansas City region has expanded inclusive recreation opportunities, access remains limited in many older communities located in the core of the metro. In the northeast corner of Johnson County, bordered by Kansas City, Kansas and Kansas City, Missouri, Westwood is a true play desert with no inclusive recreation within 1.5 miles in any direction.

Joe D. Dennis Park, the only park in Westwood, presents a unique opportunity to address this gap. Located on Rainbow Boulevard, the park serves residents of Westwood, KCK and KCMO. Its central location near dense residential neighborhoods, schools, medical facilities, and major transportation routes creates the potential for a regional destination that welcomes families of all abilities.

The project aligns with Westwood's recent investments in accessibility, safety, and active transportation. An inclusive playground at Joe D. Dennis Park would build on this momentum while expanding equitable access to recreation for families throughout the region.

Motion by Councilmember Harris to approve Resolution No. 154-2026 authorizing the City of Westwood to apply for a grant from VarietyKC and designating an authorized representative. Second by Councilmember Steele. Motion carried by a 4-0 voice vote.

Continue 2027 Budget Discussion
The Governing Body and staff continued discussing the 2027 budget from the City Council Work Session that took place earlier that evening. No action was taken by the Governing Body.

Executive Session
The Governing Body did not hold an executive session.

Announcements/Governing Body Comments
No announcements were made.

Adjournment
Motion by Councilmember Harris to adjourn the meeting. Second by Councilmember Steele. Motion carried by a 4-0 voice vote. The meeting was adjourned at 8:20 p.m.

APPROVED: ____
David E. Waters, Mayor

ATTEST: ____
Abby Schneweis, City Clerk

City of Westwood, Kansas
City Council Work Session
4700 Rainbow Boulevard
June 29, 2026 – 5:00 PM

Council Present:	Jeff Harris, Council President Steph Becker, Councilmember Spencer Day, Councilmember Laura Steele, Councilmember Holly Wimer, Councilmember
Council Absent:	David E. Waters, Mayor
Staff Present:	Katherine Carttar, City Administrator John Sullivan, Public Works Director Abby Schneweis, City Clerk

Call to Order

Councilmember Harris called the work session to order at 5:00 p.m. on June 29, 2026. Ms. Schneweis called the roll. A quorum was present. Councilmember Harris conducted the meeting in Mayor Waters' absence.

Work Session Items/Discussion of Upcoming Matters

FY 2027 Budget: Capital Improvements Plan and Projects

Ms. Carttar and Mr. Sullivan provided an overview of capital improvement needs and funding for them. No action was taken by the Governing Body.

Adjournment

Motion by Councilmember Steele to adjourn. Second by Councilmember Day. Motion carried by a 4-0 voice vote. The work session adjourned at 6:25 p.m.

APPROVED: ____
David E. Waters, Mayor

ATTEST: ____
Abby Schneweis, City Clerk

City of Westwood, Kansas
Appropriation Ordinance No. 788

AN ORDINANCE APPROPRIATING CITY EXPENDITURES FOR THE PERIOD OF JUNE 1, 2026 - JUNE 30, 2026 AND SUMMARIZING SAID EXPENDITURE HEREIN.

	General Month Ending 6/30/2026	Capital Improvements Month Ending 6/30/2026	Equipment Reserve Month Ending 6/30/2026	Stormwater Month Ending 6/30/2026	Special Highway Month Ending 6/30/2026	Woodside TIF/CID Month Ending 6/30/2026	Debt Service Month Ending 6/30/2026	Total All Funds Month Ending 6/30/2026
Expenditures								
Salary & Benefits	156,055.64	0.00	0.00	0.00	0.00	0.00	0.00	156,055.64
Employee Expenses	1,620.54	0.00	0.00	0.00	0.00	0.00	0.00	1,620.54
Professional Fees	17,787.97	10,906.00	0.00	0.00	9,791.00	0.00	0.00	38,484.97
General Operating Expenses	15,368.24	0.00	0.00	0.00	0.00	0.00	0.00	15,368.24
Utilities	22,253.02	0.00	0.00	0.00	0.00	0.00	0.00	22,253.02
Equipment and Maintenance	7,027.23	0.00	10,747.66	0.00	0.00	0.00	0.00	17,774.89
Street and Stormwater	0.00	9,620.00	0.00	553.88	0.00	0.00	0.00	10,173.88
Park and Events	2,125.00	0.00	0.00	0.00	0.00	0.00	0.00	2,125.00
Miscellaneous	3,091.80	0.00	0.00	0.00	0.00	952.37	0.00	4,044.17
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	**225,329.44**	**20,526.00**	**10,747.66**	**553.88**	**9,791.00**	**952.37**	**0.00**	**267,900.35**

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

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

SECTION 2. That the payment of all claims and charges against the respective accounts and funds provided in the budget for the year 2025 are consistent with that budget and are hereby authorized, ratified and approved.

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

ADOPTED this 9th day of July, 2026.

MAYOR

ATTEST: CITY CLERK

WESTWOOD

City Administrator's Report

July 2026

To: Mayor and City Council
From: Katherine Carttar, City Administrator
Date: July 9, 2026
RE: Administration Department

Administrative Department Updates:

1. Snapshot of Meetings and Progressing Projects
    a. Continued meeting with developers, consultants and contractors that expand the capacity of Westwood to ensure we provide the first-class city services, this includes our utilities.
    b. Westwood All-Employee Meeting held to provide updates and a benefits meeting.
    c. Strengthening relationship with City Administrators/Managers from the region through MARC, NEK Manager's Lunch, Eastern KS GFOA.
    d. Panelist for the KU Public Management Center program – Public Policy and the Role of the City Administrator Panel with Mark Dunning, Lee's Summit City Manager

2. Planning Commission has a new chair – Mark Niebling, BNIM

3. New Furniture
    a. The City of Westwood was able to inherit a significant amount of 2nd hand furniture from the Mid-America Regional Council ahead of their move. Very generous of MARC to provide this benefit to cities – large and small.

4. FY27 Budget
    a. No better way to truly understand a city than to analyze its budget.
    b. Working with John Sullivan, Public Works Director, to reprioritize and update estimates of the Capital Improvements Plan (CIP) as it is a significant portion of the City's "discretionary" budget.
    c. Held a budget work session on 6/29 with the City Council to discussion a variety of funding options.

5. Grant Submission
    a. VarietyKC Ten Parks Project: Westwood has been notified that Joe D Dennis Park will move forward to the next phase of the application process for grant funding.
    b. KDOT Safe Routes to School Planning Grant: Westwood and Westwood View's application was not selected to move forward at this time.

6. Economic Development Updates
    a. Hunt Midwest: Community Meeting July 15th, 4-7pm in the Westwood Community Room. Open house format. All are welcome to come by, learn about the project, provide input and ask questions.

        The next step will be the submission of the preliminary plan to the Planning Commission.

    b. City Hall Redevelopment: Working with our partners to refine the scope and numbers.

Building Permits

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

Residential:

New Construction: 0

Additions: 1

- 2406 W. 49th St.

Alterations: 3

- 2104 W. 49th St.
- 2812 W. 48th St.
- 2715 W. 49th St.

Demolition: 0

Commercial:

New Construction: 0

Additions: 0

Alterations: 1

- 2000 W. 47th Place

Demolition: 0

Westwood Public Works
Monthly Report

TO: GOVERNING BODY
FROM: JOHN SULLIVAN, DIRECTOR OF PUBLIC WORKS
RE: MONTHLY REPORT, JUNE 2026
DATE: JUNE 5, 2026

Some of the activities for Public Works in June include:

1. Daily collection of trash from City Hall and City Parks.
2. Perform a weekly inspection of the playground equipment and park facilities.
3. We emptied and serviced the pet waste dispensers throughout the city, 9 in all.
4. Perform a weekly inspection of the traffic control signs throughout the city; replace poles and signs as required.
5. I prepared the Purchase Orders and documentation for those purchases.
6. Performed routine maintenance at the City Hall to include the service of the air handling equipment, re-lamping fixtures and repairing or installing appurtenances including plumbing fixtures.
7. I represented the city at various meetings to include:
   No outside meetings.
8. Received, via email, Kansas One-Call Locate Requests, advised callers of their status with the City of Westwood regarding utilities and advised, when appropriate, the need to either get an excavation permit, building permit or fence permit. I provided the building official with a copy of the locate requests for follow-up for any building permits that may be required and answered any questions when asked.
9. We performed routine maintenance on the Public Works vehicles and equipment to include fluid services, cleaning, and general repairs.
10. Routine maintenance of the Public Works Facility to include the air handling equipment, plumbing, electrical, and cleaning.
11. Performed various clerical duties for the Public Works Department’s daily functions.
12. I attended Public Works, City Council and Staff and Committee meetings as required.
13. Observed activities associated with ROW Permits.
14. We marked streetlight and traffic signal utilities when requested by the One-Call System.
15. We performed monthly safety checks at all City properties as well as monthly fire extinguisher inspections.
16. We swept Westwood Streets.
17. We checked and cleaned roof drains at City Hall.
18. We repaired potholes city wide.
19. We began seasonal lawn mowing, various properties.
20. We water the plants in the islands and corners on Belinder 3 times a week, and water flowers at City Hall.
21. We trimmed shrubs at various locations.

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

Westwood Public Works

To: Governing Body

From: John Sullivan, Director of Public Works

Date: July 5, 2026

Re: Monthly Status Report

- CCLIP funding: We have a pre-construction meeting on July 9th.

- WaterOne Main Replacement, W. 47th & Rainbow Blvd.: This project is complete.

- W. 47th Place Complete Street Project: After meeting with the Gas and WaterOne folks they have determined that they need to replace the mains on W. 47th Place. There timing for both of these projects will make it impractical to construct road improvements in 2026. I plan to bid for this project in December/January timeframe for construction beginning in early 2027. I am working on securing our CARS funding to that timeframe. The gas co. and the water utility will perform their replacements in October/November of this year.

- W. 50th Street, Belinder Ave. to Mission Rd. & W. 51st Street Belinder Ave. to Mission Rd.: This project was opened for bids on June 30th. The low bidder is Kansas Heavy Construction. The City Council will be considering the bid on July 9th.

- Outdoor Warning Siren Relocation: The easement was granted by the School District. We are on the schedule for replacement.

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

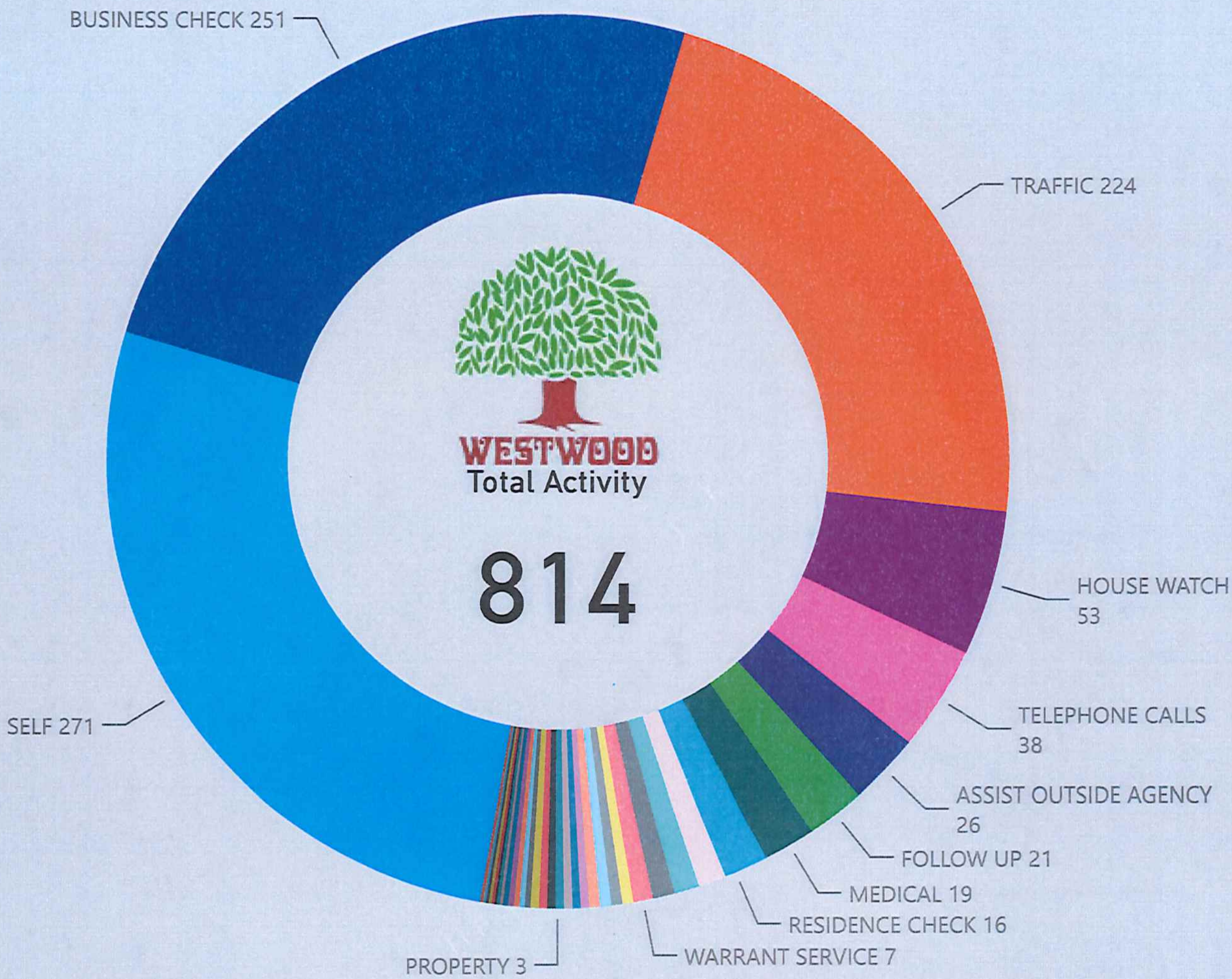
Westwood Police Department
Westwood City Council Report

6/1/2026 6/30/2026

WESTWOOD

Westwood Police Department
City Council Report

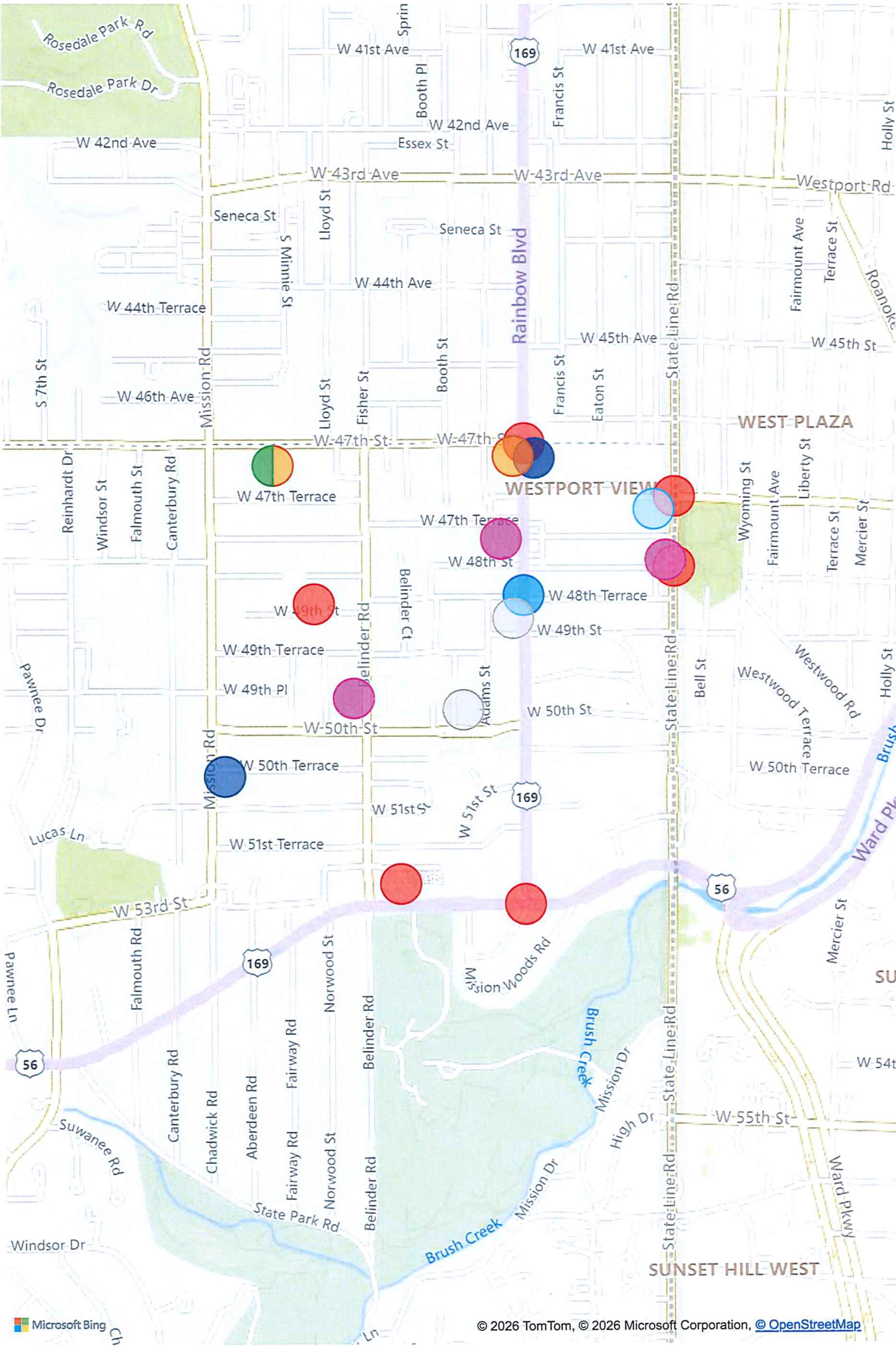
6/1/2026 6/30/2026



Item C.Section VIII, Item

Westwood Police Department
Westwood City Council Report

6/1/2026 | 6/30/2026



Nature of Call

- ACCIDENT
- AUTO THEFT REPORT
- DISTURBANCE
- FIREARMS COMPLAINT
- INTOXICATED PERSON
- SUSPICIOUS
- THEFT REPORT
- TRASH DUMPING
- TRESPASSING

Westwood Police Department
Westwood City Council Report

6/1/2026 — 6/30/2026

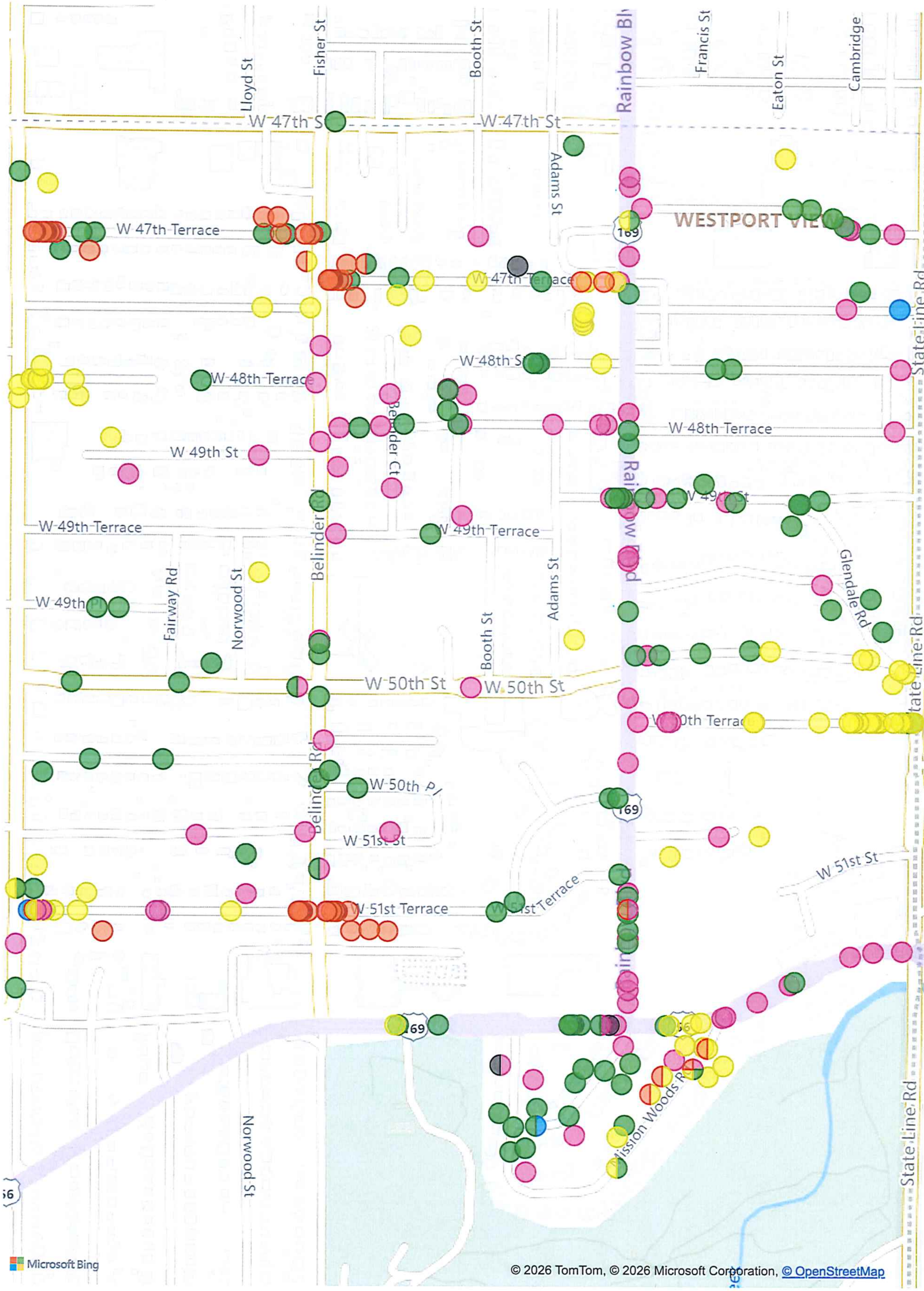
Case Number	Report Type	Summary
20260180	Drugs/Narcotics	Reporting officer responded to the Walmart in reference to a theft. The subject walked past all points of sale without paying for items. He was placed under arrest for theft. Upon search incident to arrest, narcotics and a pipe was located. Subject was transported to Olathe ADC.
20260181	Accident-Non Injury	V3 was stopped in traffic waiting for its turn to go through the intersection, V2 two was behind V3 also stopped and V1 failed to completely stop and struck V2 pushing it into V3, making it bounce back and forward twice. No apparent injuries were reported.
20260183	Criminal Trespass	Subject went into Walmart Neighborhood Market after he was given a trespass warning.
20260184	Accident-Non Injury	D1 was backing out of her driveway and she backed into V2 that was legally parked on the street across from her driveway.
20260190	Theft	Reporting party called and stated his ex-employer had kept his passport since February 2025. The reporting party was not able to make contact because his ex-employer had blocked him from his phone and social media.
20260192	Accident-Injury	V1 was traveling south on State Line Rd and struck a cyclist who failed to stop at the stop sign at W. 48th St going east.
20260193	DUI / Alcohol	Reporting officer responded to unknown accident involving two vehicles at Shawnee Mission Pkwy and Rainbow Blvd. One driver was placed under arrest for driving under the influence.
20260196	Accident-Injury	V1 was traveling southbound on State Line Road through the intersection of Shawnee Mission Parkway when it struck P2 who was on a bicycle. P2 failed to stop at the intersection on a red light prior to being struck by V1.
20260199	Theft	Subject was at Woodside men's lockeroom showering, took his Apple watch off and he forgot it in the shower. After he left Woodside he remembered he had left his watch and went back to retrieve it and it was no longer there.
20260200	Drugs/Narcotics	The officer stopped a car for a headlight violation. The driver was issued a citation for driving while suspended. The passenger was arrested on a Westwood warrant for failure to appear. She was also issued a citation for possesion of drug paraphenalia. She was transported to central booking for processing and lodging. It was later discovered that she had stolen a credit card and a cell phone from a Westwood resident just before being stopped. These items were recovered and returned to their owner at his residence.

Westwood Police Department
Westwood City Council Report

Item C.Section VIII, Item

6/1/2026 | 6/30/2026

Area Checks by Officer



- CHASE METCALF
- GIANFRANCO ROQUE
- KURTIS STONE
- MARCUS BURKE
- SHARON TAYLOR
- TIMOTHY FILSON

433

WESTWOOD
COURT SUMMARY
JUNE, 2026

COURT DATE	ARRAIGNMENTS	TRIALS	FINES	LETTERS	WARRANTS
June 05, 2026	56	04	$ 5,375.00	30	13
June 26, 2026	39	13	$ 5,310.00	23	10
TOTALS					
June, 2026	95	17	$10,685.00	53	23
June, 2025	102	29	$10,800.00	66	15
			TOTAL (10,685.00) less		
			* Kansas DL fees:		$ 0.00
			* Judges Training Fund:		$30.00
			* LET Training Fund:		$675.00
			* Comm Corrections Fund:		$0.00
			* Seat Belt Safety Fund:		$100.00
			June 2026 TOTAL:		$9,880.00

Y.T.D. TOTALS 2026		**Y.T.D. TOTALS 2025**	
ARRAIGNMENTS:	452	ARRAIGNMENTS:	496
TRIALS	114	TRIALS:	92
LETTERS:	181	LETTERS:	200
WARRANTS:	133	WARRANTS:	138
FINES:	$63,701.00	FINES:	$62,532.00
KS DL FEES:	$392.00	KS DL FEES:	$487.00
JUDGES FUND:	$150.00	JUDGES FUND:	$154.00
L.E.T.FUND:	$3,342.50	L.E.T FUND:	$3,507.50
COMM CORRECTIONS:	$0.00	COMM CORRECTIONS:	$250.00
SEAT BELT FUND:	$380.00	SEAT BELT FUND:	$660.00

City of Westwood
Treasurer's Report
June 30, 2026

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
    a. Ending unencumbered cash through 6/30/2026 was $6,418,107. The 6/30/2025 cash balance was $5,635,078. This is an increase in cash of $783,028.
2. Cash Flow – shows beginning cash by fund and associated revenues and expenditures for each fund in a more summarized format.
3. Statement of Operations – General Fund
        i. Revenue received for the month was $822,041. The revenue received in June 2025 was $577,682. The increase in revenue is due to the sales tax from May being remitted in June and June sales tax being received in June 2026. Building permits are up by 36,108 over 2025.
        ii. Year to date revenue in the General fund is up by $272,739 which is due to the collection of taxes.
    b. The year-to-date expenditures totaled $1,831,540. The prior year-to-date expenditures were $1,445,018.
        i. In March 2026 there was a transfer to the Capital Improvement fund of $370,000. The transfer in 2025 was made until the end of the year. This accounts for the increase in expenditures in 2026 over 2025 at this time.
    c. Net Receipts Over Expenditures are $679,196 year to date. The prior year's receipts over expenditures were $792,979 but did not include any transfers.
4. Statement of Operations - Other Funds
    a. The Capital Improvement fund had expenditures of $20,526 which was for professional fees and infrastructure expenditures. Sales tax collections were $66,376 in June of 2026.
    b. The Equipment Reserve fund had $10,748 in computer purchases in June.
    c. Stormwater had stormwater fees collected of $86,343 in June.
    d. Special Highway expended professional fees of $9,791.
    e. Woodside TIF/CID collected sales tax of $346,492 with no funds expended.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer

ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of **City of Westwood, Kansas** (a municipal entity), which comprises the statement of assets, liabilities and fund balance by fund – regulatory basis and the statement of cash flow – regulatory basis as of and for the one month ended June 30, 2026, in accordance with the regulatory basis of accounting, and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

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

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

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

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

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

July 8, 2026

City of Westwood, Kansas

Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis

As of June 30, 2026

	General Fund 06/30/2026	Capital Improvements Fund 06/30/2026	Equipment Reserve Fund 06/30/2026	Stormwater Fund 06/30/2026	Special Highway Fund 06/30/2026	Woodside TIF/CID Fund 06/30/2026	Debt Service Fund 06/30/2026	All Funds 06/30/2026
Assets								
Current Assets								
Cash In Bank	719,723.07	289,617.77	57,429.54	241,617.18	62,203.76	400,267.64	193,989.32	1,964,848.28
Cash In Bank - Bond Fund	41,303.63	0.00	0.00	0.00	0.00	0.00	0.00	41,303.63
Cash In Bank - Woodside Village Acct	9.78	0.00	0.00	0.00	0.00	0.00	0.00	9.78
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Cash Charles Schwab 2843	4,480.34	0.00	0.00	0.00	0.00	0.00	0.00	4,480.34
Cash Charles Schwab 3099	23,114.60	97,943.59	20,303.28	22,360.97	15,063.97	57,038.80	0.00	235,825.21
Investment Charles Schwab 2843	1,069,475.97	0.00	0.00	0.00	0.00	0.00	0.00	1,069,475.97
Investment Charles Schwab 3099	297,695.99	1,305,382.68	268,046.34	288,883.72	187,739.21	754,076.45	0.00	3,101,824.39
Total Current Assets	2,156,142.38	1,692,944.04	345,779.16	552,861.87	265,006.94	1,211,382.89	193,989.32	6,418,106.60
Total Assets	**$ 2,156,142.38**	**$ 1,692,944.04**	**$ 345,779.16**	**$ 552,861.87**	**$ 265,006.94**	**$ 1,211,382.89**	**$ 193,989.32**	**$ 6,418,106.60**
Liabilities and Fund Balance								
Current Liabilities								
Encumbrances	0.00	0.00	0.00	0.00	0.00	44,807.00	0.00	44,807.00
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	39,711.37	0.00	0.00	0.00	0.00	0.00	0.00	39,711.37
Accounts Payable	(3,093.08)	0.00	(713.84)	0.00	0.00	0.00	0.00	(3,806.92)
KPERS/KPF Payable	(76.12)	0.00	0.00	0.00	0.00	0.00	0.00	(76.12)
Total Current Liabilities	36,551.36	0.00	(713.84)	0.00	0.00	44,807.00	0.00	80,644.52
Total Liabilities	36,551.36	0.00	(713.84)	0.00	0.00	44,807.00	0.00	80,644.52
Fund Balance								
Fund Balance	1,440,395.17	1,199,586.66	354,597.09	320,981.84	242,589.12	736,103.67	488,023.75	4,782,277.30
Fund Balance - Current Year	679,195.85	493,357.38	(8,104.09)	231,880.03	22,417.82	430,472.22	(294,034.43)	1,555,184.78
Total Fund Balance	2,119,591.02	1,692,944.04	346,493.00	552,861.87	265,006.94	1,166,575.89	193,989.32	6,337,462.08
Total Liabilities and Fund Balance	**$ 2,156,142.38**	**$ 1,692,944.04**	**$ 345,779.16**	**$ 552,861.87**	**$ 265,006.94**	**$ 1,211,382.89**	**$ 193,989.32**	**$ 6,418,106.60**

See accountants' compilation report.

City of Westwood, Kansas
Statement of Cash Flow - Regulatory Basis
For the One Month Ended June 30, 2026

	General Fund Month Ending 06/30/2026	Capital Improvements Fund Month Ending 06/30/2026	Equipment Reserve Fund Month Ending 06/30/2026	Stormwater Fund Month Ending 06/30/2026	Special Highway Fund Month Ending 06/30/2026	Woodside TIF/CID Fund Month Ending 06/30/2026	Debt Service Fund Month Ending 06/30/2026	All Funds Month Ending 06/30/2026
Unencumbered Cash, Beginning Period	**1,562,418.40**	**1,642,577.92**	**356,312.94**	**466,074.25**	**274,149.40**	**877,677.77**	**185,351.97**	**5,364,562.65**
Receipts								
Taxes	712,681.82	66,375.92	0.00	0.00	0.00	0.00	8,637.35	787,695.09
Fees and Licenses	54,591.65	0.00	0.00	0.00	0.00	0.00	0.00	54,591.65
Building Permits	9,223.50	0.00	0.00	0.00	0.00	0.00	0.00	9,223.50
Intergovernmental	31,562.48	0.00	0.00	0.00	0.00	0.00	0.00	31,562.48
Restricted Fees	0.00	0.00	0.00	86,342.91	0.00	346,492.04	0.00	432,834.95
Fines	10,111.00	0.00	0.00	0.00	0.00	0.00	0.00	10,111.00
Reimbursements	1,418.62	0.00	0.00	0.00	0.00	0.00	0.00	1,418.62
Interest Earnings	2,436.16	4,516.20	927.72	998.59	648.54	2,610.45	0.00	12,137.66
Miscellaneous	16.27	0.00	0.00	0.00	0.00	0.00	0.00	16.27
Total Receipts	**822,041.50**	**70,892.12**	**927.72**	**87,341.50**	**648.54**	**349,102.49**	**8,637.35**	**1,339,591.22**
Expenditures								
Salary & Benefits	156,055.64	0.00	0.00	0.00	0.00	0.00	0.00	156,055.64
Employee Expenses	1,620.54	0.00	0.00	0.00	0.00	0.00	0.00	1,620.54
Professional Fees	17,787.97	10,906.00	0.00	0.00	9,791.00	0.00	0.00	38,484.97
General Operating Expenses	15,368.24	0.00	10,747.66	0.00	0.00	0.00	0.00	26,115.90
Utilities	22,253.02	0.00	0.00	0.00	0.00	0.00	0.00	22,253.02
Equipment and Maintenance	7,027.23	9,620.00	0.00	0.00	0.00	0.00	0.00	16,647.23
Street and Stormwater	0.00	0.00	0.00	553.88	0.00	0.00	0.00	553.88
Park and Events	2,125.00	0.00	0.00	0.00	0.00	0.00	0.00	2,125.00
Miscellaneous	3,091.80	0.00	0.00	0.00	0.00	952.37	0.00	4,044.17
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	**225,329.44**	**20,526.00**	**10,747.66**	**553.88**	**9,791.00**	**952.37**	**0.00**	**267,900.35**
Adjustments								
Increase / (Decrease) in Payables	(3,093.08)	0.00	(713.84)	0.00	0.00	(14,445.00)	0.00	(18,251.92)
Increase / (Decrease) in Refundable Bond Deposits	105.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00
Total Adjustments	**(2,988.08)**	**0.00**	**(713.84)**	**0.00**	**0.00**	**(14,445.00)**	**0.00**	**(18,146.92)**
Ending Cash	**$ 2,156,142.38**	**$ 1,692,944.04**	**$ 345,779.16**	**$ 552,861.87**	**$ 265,006.94**	**$ 1,211,382.89**	**$ 193,989.32**	**$ 6,418,106.60**

Created on 07/08/2026

See accountants' compilation report.

CITY OF WESTWOOD, KANSAS

Supplementary Information

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
General Fund
For The One and Six Months Ended June 30, 2026 and June 30, 2025

	Month Ending 06/30/2026 Actual	Year To Date 06/30/2026 Actual	Year To Date 06/30/2025 Prior Year	Year Ending 12/31/2026 Current Budget	Year Ending 12/31/2026 Over/(Under) Budget
Receipts					
Taxes	$ 712,681.82	$ 1,904,863.61	$ 1,630,672.69	$ 2,331,259.00	$ (426,395.39)
Fees and Licenses	54,591.65	224,477.62	232,240.82	444,000.00	(219,522.38)
Building Permits	9,223.50	80,399.50	44,291.93	85,000.00	(4,600.50)
Intergovernmental	31,562.48	194,231.04	184,929.69	396,600.00	(202,368.96)
Restricted Fees	0.00	9,330.00	0.00	0.00	9,330.00
Fines	10,111.00	59,637.00	58,693.00	100,000.00	(40,363.00)
Reimbursements	1,418.62	4,307.03	30,759.42	0.00	4,307.03
Interest Earnings	2,436.16	28,722.96	36,930.05	0.00	28,722.96
Miscellaneous	16.27	4,767.10	19,479.61	5,100.00	(332.90)
Total Receipts	822,041.50	2,510,735.86	2,237,997.21	3,361,959.00	(851,223.14)
Expenditures					
General Overhead					
Salary & Benefits	2,815.00	20,020.90	19,245.20	50,400.00	(30,379.10)
Employee Expenses	131.52	4,688.29	4,215.16	9,000.00	(4,311.71)
Professional Fees	2,926.33	66,366.54	130,613.66	263,250.00	(196,883.46)
General Operating Expenses	1,454.36	17,101.06	12,281.11	910,950.00	(893,848.94)
Utilities	18,051.18	126,179.07	106,834.01	277,500.00	(151,320.93)
Equipment and Maintenance	0.00	0.00	125.30	0.00	0.00
Street and Stormwater	0.00	0.00	(78.52)	0.00	0.00
Park and Events	2,125.00	11,380.00	8,715.00	16,000.00	(4,620.00)
Miscellaneous	3,091.80	64,234.87	54,600.02	60,000.00	4,234.87
Intergovernmental	0.00	45,840.18	0.00	10,000.00	35,840.18
Interfund Transfers	0.00	370,000.00	0.00	495,000.00	(125,000.00)
Total General Overhead	30,595.19	725,810.91	336,550.94	2,092,100.00	(1,366,289.09)
Administrative					
Salary & Benefits	40,934.75	261,120.08	208,373.65	540,325.00	(279,204.92)
Employee Expenses	5.00	1,778.92	5,365.67	16,000.00	(14,221.08)
Professional Fees	2,303.34	23,495.01	38,583.16	80,000.00	(56,504.99)
General Operating Expenses	461.10	1,726.18	6,991.30	3,000.00	(1,273.82)
Equipment and Maintenance	61.99	582.39	0.00	0.00	582.39
Interfund Transfers	0.00	0.00	0.00	2,500.00	(2,500.00)
Total Administrative	43,766.18	288,702.58	259,313.78	641,825.00	(353,122.42)
Public Works					
Salary & Benefits	36,544.65	217,460.21	242,996.40	534,400.00	(316,939.79)
Employee Expenses	31.20	3,983.26	3,168.42	7,750.00	(3,766.74)
Professional Fees	8,822.00	12,519.00	0.00	12,000.00	519.00
General Operating Expenses	2,665.75	8,305.39	7,119.29	27,500.00	(19,194.61)
Utilities	616.76	3,460.49	4,578.36	14,580.00	(11,119.51)
Equipment and Maintenance	1,688.99	16,027.41	34,568.10	73,000.00	(56,972.59)
Interfund Transfers	0.00	0.00	0.00	10,000.00	(10,000.00)
Total Public Works	50,369.35	261,755.76	292,430.57	679,230.00	(417,474.24)
Police					

See accountants' compilation report.

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
General Fund
For The One and Six Months Ended June 30, 2026 and June 30, 2025

	Month Ending 06/30/2026	Year To Date 06/30/2026	Year To Date 06/30/2025	Year Ending 12/31/2026	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Salary & Benefits	75,761.24	478,887.69	497,395.33	1,051,750.00	(572,862.31)
Employee Expenses	1,452.82	10,915.93	11,431.94	22,500.00	(11,584.07)
Professional Fees	3,736.30	27,943.52	7,377.37	54,600.00	(26,656.48)
General Operating Expenses	10,787.03	20,744.64	23,874.74	71,100.00	(50,355.36)
Utilities	532.92	1,324.80	1,277.56	4,500.00	(3,175.20)
Equipment and Maintenance	2,926.08	5,615.63	6,149.25	12,000.00	(6,384.37)
Park and Events	0.00	1,100.00	1,100.00	1,500.00	(400.00)
Interfund Transfers	0.00	0.00	0.00	10,000.00	(10,000.00)
Total Police	95,196.39	546,532.21	548,606.19	1,227,950.00	(681,417.79)
Parks & Rec					
General Operating Expenses	0.00	0.00	0.00	3,000.00	(3,000.00)
Utilities	3,052.16	4,635.59	6,389.32	30,000.00	(25,364.41)
Equipment and Maintenance	2,350.17	2,392.37	80.13	10,000.00	(7,607.63)
Park and Events	0.00	1,710.59	2,715.72	17,250.00	(15,539.41)
Total Parks & Rec	5,402.33	8,738.55	9,185.17	60,250.00	(51,511.45)
Non-Departmental					
Salary & Benefits	0.00	0.00	(1,068.24)	0.00	0.00
Total Non-Departmental	0.00	0.00	(1,068.24)	0.00	0.00
Total Expenditures	225,329.44	1,831,540.01	1,445,018.41	4,701,355.00	(2,869,814.99)
Receipts Over (Under) Expenditures	**$ 596,712.06**	**$ 679,195.85**	**$ 792,978.80**	**$ (1,339,396.00)**	**$ 2,018,591.85**

See accountants' compilation report.

City of Westwood, Kansas

Schedule of Receipts and Expenditures - Regulatory Basis

Other Funds

For The One Month Ended June 30, 2026

	Other Funds					
	Capital Improvements Fund Month To Date 06/30/2026 Actual	**Equipment Reserve Fund Month To Date 06/30/2026** Actual	**Stormwater Fund Month To Date 06/30/2026** Actual	**Special Highway Fund Month To Date 06/30/2026** Actual	**Woodside TIF/CID Fund Month To Date 06/30/2026** Actual	**Debt Service Fund Month To Date 06/30/2026** Actual
Receipts						
Taxes						
Ad Valorem Tax	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 8,318.08
City Sales & Use Tax - Special	66,375.92	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	319.27
Total Taxes	66,375.92	0.00	0.00	0.00	0.00	8,637.35
Restricted Fees						
Stormwater Utility Fee	0.00	0.00	86,342.91	0.00	0.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	318,780.35	0.00
WV CID-2	0.00	0.00	0.00	0.00	27,711.69	0.00
Interest Earnings	4,516.20	927.72	998.59	648.54	2,610.45	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	70,892.12	927.72	87,341.50	648.54	349,102.49	8,637.35
Expenditures						
Professional Fees	10,906.00	0.00	0.00	9,791.00	0.00	0.00
General Operating Expenses	0.00	10,747.66	0.00	0.00	0.00	0.00
Equipment and Maintenance						
Stone Wall Repairs	3,620.00	0.00	0.00	0.00	0.00	0.00
State Highway Maintenance	6,000.00	0.00	0.00	0.00	0.00	0.00
Street and Stormwater						
Stormwater Expense	0.00	0.00	553.88	0.00	0.00	0.00
Miscellaneous						
Market Value Adjustment	0.00	0.00	0.00	0.00	952.37	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	20,526.00	10,747.66	553.88	9,791.00	952.37	0.00
Receipts Over (Under) Expenditures	**$ 50,366.12**	**$ (9,819.94)**	**$ 86,787.62**	**$ (9,142.46)**	**$ 348,150.12**	**$ 8,637.35**

See accountants' compilation report.

WESTWOOD

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
Other Funds
For The Six Months Ended June 30, 2026

	Capital Improvements Fund Year To Date 06/30/2026 Actual	Equipment Reserve Fund Year To Date 06/30/2026 Actual	Stormwater Fund Year To Date 06/30/2026 Actual	Special Highway Fund Year To Date 06/30/2026 Actual	Woodside TIF/CID Fund Year To Date 06/30/2026 Actual	Debt Service Fund Year To Date 06/30/2026 Actual
	Other Funds					
Receipts						
Taxes						
Ad Valorem Tax	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 21,786.89
City Sales & Use Tax - Special	196,330.75	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	718.94
Restricted Fees						
Stormwater Utility Fee	0.00	0.00	238,376.91	0.00	0.00	0.00
State Hwy Maintenance	0.00	0.00	0.00	7,389.70	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	22,971.08	0.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	673,317.89	0.00
WV CID-2	0.00	0.00	0.00	0.00	74,581.76	0.00
Interest Earnings	12,869.06	2,643.57	2,845.51	1,848.04	10,236.99	0.00
Interfund Transfers	370,000.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	579,199.81	2,643.57	241,222.42	32,208.82	758,136.64	22,505.83
Expenditures						
Professional Fees	12,664.00	0.00	1,164.06	9,791.00	0.00	0.00
General Operating Expenses	0.00	10,747.66	1,992.25	0.00	0.00	0.00
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	4,553.71	0.00	0.00	0.00
Stone Wall Repairs	3,620.00	0.00	0.00	0.00	0.00	0.00
State Highway Maintenance	6,000.00	0.00	0.00	0.00	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	63,558.43	0.00	0.00	0.00	0.00	284,900.00
Stormwater Expense	0.00	0.00	553.88	0.00	0.00	0.00
Leaf Pickup Expenses	0.00	0.00	1,078.49	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	260,177.83	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	66,341.31	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	31,306.26
Market Value Adjustment	0.00	0.00	0.00	0.00	1,145.28	334.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	85,842.43	10,747.66	9,342.39	9,791.00	327,664.42	316,540.26
Receipts Over (Under) Expenditures	**$ 493,357.38**	**$ (8,104.09)**	**$ 231,880.03**	**$ 22,417.82**	**$ 430,472.22**	**$ (294,034.43)**

See accountants' compilation report.

Created on 07/08/2026

City of Westwood, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For The Six Months Ended June 30, 2026

	Certified Budget	Expenditures Chargeable to Current Year	Difference Over/(Under)
Expenditures			
General Fund	$ 4,701,355.00	$ 1,831,540.01	$ (2,869,814.99)
Stormwater Fund	$ 211,368.00	$ 9,342.39	$ (202,025.61)
Special Highway Fund	$ 250,000.00	$ 9,791.00	$ (240,209.00)
Woodside TIF/CID Fund	$ 2,522,600.00	$ 327,664.42	$ (2,194,935.58)
Debt Service Fund	$ 573,313.00	$ 316,540.26	$ (256,772.74)
Total Expenditures	**$ 8,258,636.00**	**$ 2,494,878.08**	**$ (5,763,757.92)**

See accountants' compilation report.

Created on 07/08/2026

Council Action Form

Meeting Date: July 9, 2026
Staff Contact: John Sullivan, Public Works Director

Agenda Item:

Consider authorizing the acceptance of the low bid from Kansas Heavy Construction for the W. 50th Street and W. 51st Street Road Improvement Project.

Background / Description of Item

The City of Westwood solicited bids from 5 contractors for W. 50th Street and W. 51st Street Road Improvement Project. We received 2 bids. The low bidder, Kansas Heavy Construction, bid $583,336.50.

Staff Comments/Recommendation

The City Engineer has verified the bid is acceptable and recommends the acceptance of the bid from Kansas Heavy Construction.

Budget Impact

The costs will be funded by the CIP and is under the budgeted amount.

Suggested Motion

I am moving to authorize the expenditure of $583,336.50 for the 2026 W. 50th Street and W. 51st Street Road Improvement Project.

UHL ENGINEERING, INC.
7211 W. 98th Ter, Suite 110 • Overland Park, Kansas 66212
(913) 385-2670
www.uhlengineering.com

July 1, 2026

John Sullivan
Director of Public Works
City of Westwood
2545 West 47th Street
Westwood, KS 66205

W. 50th Street and W. 51st Street Improvement Projects - Project No. 02-2026
CITY OF WESTWOOD, KANSAS

Dear Mr. Sullivan,

Bids were opened on Tuesday, June 30th, 2026 for the above referenced project.

Two bids were received. The contractors each provided a bid ranging from $570,336.50 to $593,111.75 for the base bid and $583,336.50 to 597,441.75 for the base + Alternate bid. The summary sheet is attached.

Kansas Heavy Construction is the apparent low bidder. We have reviewed their bid along with the other documentation they submitted and believe that they are qualified to undertake and complete this project satisfactorily.

Therefore, it is recommended that the City award Kansas Heavy Construction the contract to build the project for the Base Bid –or- the Base Bid + Alternate in the following amounts:

$570,336.50 Base Bid

$583,336.50 Base Bid + Alternate*

**the Alternate bid was to change from the APWA asphalt spec to KCMMB*

If you have questions or comments on this matter, please contact me at 913.385.2670.

Sincerely,
UHL ENGINEERING, INC.

Terry S. Uhl

BID TABULATION

2026 Westwoods Street Improvements
50th & 51st St. from Mission to Belinder
Westwood, Kansas

WESTWOOD UHL ENGINEERING, INC.

6/30/2026

	Contractor	Bid Security BB or CC	Acknowleged Addendum #1	Base Bid Amount	Alternate Bid Amount
1	G&B	Y 5%	yes	593,111.75	597,441.75
2	Kansas Heavy	Y 5%	yes	570,336.50	583,336.50
3					
4					
5					
	Engineers Estimate	NA	NA	905,146	903,646

Draft
Discussion Purposes Only
Date: 6/30

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, 2025 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, 2025, 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, 2025, 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
June 25, 2026

City of Westwood Kansas
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

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	$ 1,360,098	$ -	$ 3,617,494	$ 3,537,198	$ 1,440,394	$ 73,928	$ 1,514,322
Woodside TIF	802,800	-	949,058	1,015,755	736,103	88,069	824,172
Capital Improvements	973,939		872,609	646,961	1,199,587	248,084	1,447,671
Equipment Reserve	332,209		85,035	62,647	354,597	-	354,597
Special Highway	230,636	-	62,340	50,387	242,589	-	242,589
GO Bond Fund	170,739		549,772	232,488	488,023	-	488,023
Storm Water Fund	252,304	-	252,308	183,632	320,980	14,651	335,631
Total Reporting Entity	$ 4,122,725	$ -	$ 6,388,616	$ 5,729,068	$ 4,782,273	$ 424,732	$ 5,207,005

COMPOSITION OF CASH

General Fund - 1st National Bank	$ 803,383
Bond Deposit Account - 1st National Bank	$ 38,917
Westwood Village -1st National Bank	$ 9
Schwab - Cash	$ 3,192
Schwab - Cash	$ 5,622
Schwab - Investment	$ 1,060,917
Schwab Investment	$ 3,294,626
Deposits and Checks in Trasnit	$ -
Petty Cash	$ 339
	$ 5,207,005

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 statues 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 o 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 between August 20th and on or before September 20th the City must hold a revenue neutral hearing in in relation to the budget.

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, 2025 is as follows:

Investments	Percentage of Investments	Investment	
First National Bank of Kansas – Demand Deposit Accounts	16.00%	$	842,309
Charles Schwab – Government Securities	86.00%	$	4,364,357

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, 2025.

At December 31, 2025, the Government's carrying amount of deposits was $842,309. The bank balance of $842,309 was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance; $592,309 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	$	350,000
General Fund	Debt Service	$	23,487
General Fund	Equipment Reserve	$	75,000
Stormwater Fund	Debt Service	$	43,516
Stormwater Fund	Equipment Reserve	$	92,000
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 9.971% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from (non-school municipality) were $79,826 for KPERS and $180,154 for KP&F for the year ended December 31, 2025.

Note 5 – Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2025, the city's proportionate share of the collective net pension liability reported by KPERS was $547.640 and $1,437,651 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024 which was rolled forward to June 30, 2025. 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 24, 2026 which was the first day the financial statements were available for release.

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. In February of 2026 the City made a final lease payment in the amount shown below. Annual Interest and principal payments under the agreement are as follows:

2026	$ 284,625
Total	$ 284,625

See Independent Auditor's Report

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	2,150,000	-	(165,000)	1,985,000
Taxable Special Obligation Community Improvement District Revenue Bonds (Woodside Village CID Project)	Variable	7/1/2014	1,700,000	9/1/2035	1,462,000	-	(34,000)	1,428,000
Midwest Transplant Network, Inc - Industrial Revenue Bonds -Series 2014 A	Variable	1/22/2014	8,000,000	4/1/2024	800,000	-	(800,000)	-
Midwest Transplant Network, Inc - Industrial Revenue Bonds -Series 2014 B	Variable	1/22/2014	5,000,000	4/1/2033	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	2/17/2026	275,000	-	-	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

Stated Maturity November 1	Principal Amount	Annual Rate of Interest
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

SCHEDULE 2

City of Westwood Kansas
Summary of Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Positive [Negative]
General Fund	$ 4,772,356	$ -	4,772,356	$ 3,537,198	$ 1,235,158
Woodside TIF	768,677	-	768,677	1,015,755	(247,078)
Special Highway	200,000	-	200,000	50,348	149,652
GO Bond Fund	436,688	$ -	436,688	232,488	204,200
Storm Water Fund	169,516	-	169,516	183,632	(14,116)
	$ 6,347,237	$ -	$ 6,347,237	$ 5,019,421	$ 1,327,816

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, 2025

	Actual	Budget	Variance Positive (Negative)
Cash Receipts			
Taxes	$ 2,384,107	$ 2,235,147	$ 148,960
Fees and Licenses	478,352	444,124	34,228
Building Permits	102,706	85,000	17,706
Intergovernmental	366,651	372,500	(5,849)
Restricted Use	-		
Transfers from Other Funds	-		
Fines	117,006	100,000	17,006
Interest Earnings	84,552	50,000	34,552
Other Revenues	84,120	5,250	78,870
Total Cash Receipts	$ 3,617,494	$ 3,292,021	$ 325,473
Expenditures and Transfers Subject to Budget			
Administration	$ 1,666,270	$ 2,825,808	$ 1,159,538
Public Works	629,903	653,623	23,720
Public Safety	1,198,242	1,234,175	35,933
Cash Basis Carryforward	-	-	
Parks and Recreation	42,783	58,750	15,967
Total Expenditures and Transfers Subject to Budget	$ 3,537,198	$ 4,772,356	$ 1,235,158
Receipts Over [Under] Expenditures	$ 80,296		
Unencumbered Cash, Beginning	1,360,098		
Unencumbered Cash, Ending	$ 1,440,394		

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, 2025

	Actual	Budget	Variance Positive (Negative)
WV AD-Valorem Tax	$ 517,312	$ 503,032	$ 14,280
Transfer From General Fund	-	-	-
WV CID-1	259,374	265,645	(6,271)
WV CID-2	144,901	107,897	
Interest Earnings	27,471	-	27,471
Total Cash Receipts	$ 949,058	$ 876,574	$ 27,471
Expenditures and Transfers			
Transfer to UMB TIF	$ 517,312	$ 503,032	$ (14,280)
Transfer to UMB CID	$ 258,878	$ 265,645	$ 6,767
Market Value Adjustment	$ 3,950		
Professional Fees	235,615	-	(235,615)
Total Expenditures and Transfers	$ 1,015,755	$ 768,677	$ (243,128)
Receipts Over [Under] Expenditures	(66,697)		
Prior Period Adjustment	-		
Unencumbered Cash, Beginning	802,802		
Unencumbered Cash, Ending	$ 736,105		

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, 2025

	Actual	Budget	Variance Positive (Negative)
City Sales and Use Tax - Special	$ 390,092	$ -	$ 390,092
JOCO Cars Program	-	-	-
Bond Proceeds	-	-	-
Interest Earning	40,517	-	40,517
Reimbursements	-	-	-
Interfund Transfers	442,000	-	442,000
Total Cash Receipts	$ 872,609	$ -	$ 442,000
Expenditures and Transfers			
Professional Fees	$ 82,710	$ -	$ 82,710
Repairs and Maintenance Streets	-	-	-
Capital Improvement Expense	383,937	-	383,937
Market Value Adjustment	5,314	-	5,314
Interfund Transfers	175,000	-	175,000
		-	
Total Expenditures and Transfers Subject to Budget	$ 646,961	$ -	$ 646,961
Receipts Over [Under] Expenditures	$ 225,648		
Prior Year Fund Balance Adjustment	-		
Unencumbered Cash, Beginning	973,938		
Unencumbered Cash, Ending	$ 1,199,586		

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, 2025

	Actual	Budget	Variance Positive (Negative)
Interest Earnings	$ 10,035		
Grants and Donations	$ -		
Interfund Transfers	75,000	$ 425,000	$ (350,000)
Total Cash Receipts	85,035	425,000	(350,000)
Expenditures and Transfers			
General Operating Expenses	-		
Capital Improvement Expense	-		
Market Value Adjustment	1,080		
Machinery and Equipment Purchases	61,567	88,250	26,683
Total Expenditures and Transfers Subject to Budget	$ 62,647	$ 88,250	$ 26,683
Receipts Over [Under] Expenditures	$ 22,388	$ 336,750	$ (323,317)
Unencumbered Cash, Beginning	346,489		
Unencumbered Cash, Ending	$ 368,877		

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

SCHEDULE 2-E

City of Westwood Kansas
Special Highway Funds
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Positive (Negative)
State Highway Maintenance	$ 14,809	$ 15,000	$ (191)
Reimbursements		$ -	
Interest Earnings	$ 995		
Special Highway Fund Revenue	46,536	44,000	2,536
Total Cash Receipts	$ 62,340	$ 59,000	$ 2,345
Expenditures and Transfers			
Masrket Value Adjustment	39		
Special Highway Expense	50,348	200,000	(149,652)
Total Expenditures and Transfers Subject to Budget	$ 50,387	$ 200,000	$ (149,652)
Receipts Over [Under] Expenditures	$ 11,953	$ (141,000)	$ (147,307)
Prior Period Adjustment	-		
Unencumbered Cash, Beginning	230,636		
Unencumbered Cash, Ending	$ 242,589		

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

SCHEDULE 2-F

City of Westwood Kansas
Storm Water Fund
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Positive (Negative)
Storm Water Fund - Fee	$ 243,339	$ 240,000	$ 3,339
Interest Earnings	$ 8,969		$ 8,969
Interfund Transfers	$ -		$ -
Reimbursements	-	-	$ -
Total Cash Receipts	$ 252,308	$ 240,000	$ 12,308
Expenditures and Transfers			
Equipment Maintenance	$ 7,004	$ -	$ 7,004
Professional Fees	$ -		
Stormwater Expense	12,352	6,000	$ 6,352
Leafe Pickup Expense	27,314	20,000	$ 7,314
Market Value Adjustment	1,446		
Interfund Transfers	135,516	143,516	$ (8,000)
Total Expenditures and Transfers Subject to Budget	$ 183,632	$ 169,516	$ 12,670
Receipts Over [Under] Expenditures	68,676	$ 70,484	$ (362)
	-		
Unencumbered Cash, Beginning	252,304		
Unencumbered Cash, Ending	$ 320,980		

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, 2025

	Actual	Budget	Variance Positive (Negative)
Ad Valorem Taxes	$ 21,215	$ 23,175	$ (1,960)
Motor Vehicle Tax	1,554	1,510	44
Loss From Woodside TIF	285,000	(2,790)	287,790
Interfund Transfers	242,003	242,003	-
Total Cash Receipts	$ 549,772	$ 263,898	$ 285,874
Expenditures and Transfers			
Capital Improvement Expense	19,800	-	(19,800)
General Expense	-		
UMB Tif Payment	-		
Lease Purchase 5050 Rainbow		19,250	19,250
Cash Basis Reserve		204,750	204,750
Debt Service	212,688	212,688	-
Total Expenditures and Transfers Subject to Budget	$ 232,488	$ 436,688	$ 204,200
Receipts Over [Under] Expenditures	317,284	$ (172,790)	$ 490,074
Unencumbered Cash, Beginning	170,739		
Unencumbered Cash, Ending	$ 488,023		

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

COUNCIL ACTION FORM

Meeting Date: July 9, 2026
Staff Contact: Katherine Carttar, City Administrator

Agenda Item: Receive Presentation of 2025 Independent Financial Audit

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Background/Description of Item

Higdon & Hale CPAs, PC has completed the 2025 financial audit. The final report is included in the meeting 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 2025 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.

COUNCIL ACTION FORM

Meeting Date: July 9, 2026
Staff Contact: Katherine Carttar, City Administrator

Agenda Item: Consider Passing Resolution No. 155-2026 Waiving the GAAP Requirement for Financial Reporting

Background/Description of Item

The State of Kansas requires audits for cities and their financial statements be based on Generally Accepted Accounting Principles (GAAP), which has proven to be a very cumbersome and expensive accounting standard to comply with for smaller municipalities.

The provisions of K.S.A. 75-1120A(A) do allow for cities to adopt the Cash Receipts and Disbursements method of accounting for the audit, where the audit testing procedures remain the same and it allows cities to report an audit based on the annual budget cycle.

Staff Comments/Recommendation

As has been the past practice of the City of Westwood, waiving the requirements of GAAP principles during the annual financial audit is recommended to allow for a more straightforward auditing process. As this Resolution waiving GAAP was not presented simultaneously with the audit due to an oversight of City staff, it is being presented for adoption on this month’s regular agenda.

Budget Impact

None

Suggested Motion

I move to approve Resolution No. 155-2026 waiving the requirements of K.S.A. 75-1120A(A) as they apply to the City of Westwood for the fiscal year that ended December 31, 2025.

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 155-2026

A RESOLUTION OF THE CITY OF WESTWOOD, KANSAS, WAIVING THE REQUIREMENTS OF K.S.A. 75-1120A(A) AS THEY APPLY TO THE CITY OF WESTWOOD FOR THE YEAR ENDED DECEMBER 31, 2025.

WHEREAS the City of Westwood, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2025 prepared in conformity with the requirements of K.S.A. 75-1120a(a) are not relevant to the requirements of the cash basis and budget laws of this state and are of no significant value to the Governing Body or the members of the general public of the City of Westwood, and

WHEREAS there are no revenue bond ordinances or resolutions or other ordinances or resolutions of the municipality which require financial statements and financial reports to be prepared in conformity with. K.S.A. 75-1120a(a) for the year ended December 31, 2025.

NOW, THEREFORE BE IT RESOLVED, by the Governing Body of the City of Westwood, Kansas, in regular meeting duly assembled this 9th day of July, 2026 that the Governing Body waives the requirements of K.S.A. 75-1120a(a) as they apply to the City of Westwood for the year ended December 31, 2025.

BE IT FURTHER RESOLVED that the Governing Body shall cause the financial statements and financial reports of the City of Westwood to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of this State.

This resolution shall take effect and be in force from and after its adoption by the Governing Body.

PASSED by the Governing Body of the City of Westwood, Kansas and approved by the Mayor this 9th day of July, 2026.

____
David E. Waters, Mayor

ATTEST:

____
Abby Schneweis, City Clerk

APPROVED AS TO FORM:

____

Ryan B. Denk, City Attorney

INVOICE

Invoice ID: PL20260515.91
Invoice Date: 5/15/2026
Member ID: 2043

Abby Schneweis
Westwood, City of
4700 Rainbow Blvd
Westwood, KS 66205

FY 26-27 PROPERTY AND LIABILITY CONTRIBUTIONS
Westwood, City of
MPR 218

Effective Date 7/1/2026
Expiration Date 7/1/2027

FY 26-27 Contributions Summary (detail on next page)

Property Contributions	$34,078.00
Liability Contributions	$37,175.00
Total 2026-2027 Contribution	$71,253.00
(One-time Loss Control Balance Credit)	$ 0.00
Total Property & Liability Contributions Due	**$71,253.00**

Payment Due Date: 07/01/2026

Link for KS Property/Liability Remittance Information

Cc: Boulevard Insurance, LLC Geoff@boulevardins.com

Notes:
- Property pricing was determined using property values as of **April 30, 2026**
- Fleet Auto ID cards, Coverage Summaries, Coverage Documents & Certificates to be emailed prior to July 1, 2026

FY 26-27 PROPERTY AND LIABILITY CONTRIBUTIONS – DETAIL

Westwood, City of

MPR 218

PROPERTY	TIV	Contributions
Property	$8,167,854.00	$21,413.00
Auto Physical Damage	$1,135,657.00	$9,567.00
Broker Commissions		$3,098.00
Total Property	$9,303,511.00	$34,078.00

LIABILITY	Payroll	Contributions
General Liability		$10,015.00
Auto Liability		$8,016.00
Law Enforcement Liability		$7,594.00
Public Official/Emp Practices Liability		$8,170.00
Broker Commissions		$3,380.00
Total Liability	$1,947,000.00	$37,175.00

Total Property/Liability Contributions	**$71,253.00**

Effective Date: 7/1/2026 **Expiration Date: 7/1/2027**

COUNCIL ACTION FORM

Meeting Date: July 9, 2026
Staff Contact: Katherine Carttar, City Administrator

Agenda Item: Consider authorizing expenditure above City Administrator's purchasing authority for property and liability insurance coverage with Midwest Public Risk for renewal period July 1, 2026 – June 30, 2027

Background/Description of Item

The City's commercial insurance policy runs through June 30, 2026. In 2024, City staff sought competitive quotes for property and liability coverage and ultimately moved from EMC Insurance (the City's historical carrier) to Midwest Public Risk (MPR).

Staff Comments/Recommendation

The City's insurance broker, Geoff Gobble created a premium comparison for the expiring term and the coming year, which is included in the meeting packet. He will also be available at the meeting to address any questions from the Council.

The premium comparison provided by Boulevard Insurance also covers policies outside the scope of the MPR P&L renewal but which Boulevard assists City staff in managing; these include:

- Worker's compensation insurance
    - Provided through KMIT
    - 2026 policy paid in January in the amount of $34,698
    - Past premiums: $29,344 in 2022, $34,090 in 2023, $27,605 in 2024, $28,899 in 2025
- Fidelity bonds for City staff and officials
    - Renewed on a rolling basis dependent on coverage start date for each individual
    - Fidelity bonds issued only for employees and officers who are responsible for handling money
- Cyber Liability/Data Breach coverage
    - Past premiums: $6,158 in 2022, 10,865 in 2023, $11,072 in 2024, $10,979 in 2025
    - In Spring 2025, the City applied for coverage with MPR with high limits. $5,655 in 2025/6 and $5,660 in 2026/7.

Staff Recommendation

City staff recommends binding renewal coverage with MPR for property & liability insurance for the period of July 1, 2026 – June 30, 2027.

Suggested Motion

I move to authorize binding renewal coverage with MPR for property & liability insurance for the period of July 1, 2026 – June 30, 2027.

CITY OF WESTWOOD, RENEWAL PREMIUM COMPARISON
MIDWEST PUBLIC RISK, KMIT & Others
July 1, 2026-2027

Coverage	Expiring Premium	Renewal Premium
MPR Package Policy Property, Autos, Equipment, Liability	**$71,603**	**$71,253**
Cyber Liability	**$5,655.32 MPR** Better Group Pricing/Higher Limits	**$5,660.81 MPR/Gallagher/Lloyd's**
Fidelity Bonds Individual Bonds	**$1,382**	**$1,382**
Fireworks Liability	**$1,808.68**	**None for 2026**
KMIT Workers Comp Calendar Year Term	**$28,899 $1,244,909 Payroll** 2025 ExMod 1.20	**$34,698 $1,251,359 Payroll** 2026 ExMod – 1.44
Annualized Totals	**$109,348**	**$112,993.81 +$3,645.81**

COUNCIL ACTION FORM

Meeting Date: July 9, 2026
Staff Contact: Katherine Carttar, City Administrator

Agenda Item: Consider Resolution No. 156-2026 to Exceed the Revenue Neutral Rate, Establish the Date and Time of a Public Hearing, and Provide for the Giving of Notice of Such Public Hearing

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Background/Description of Item

Over the last several months staff have worked to develop the 2027 budget. The 2027 budget maintains the same level of services as the 2026 budget and keeps operating expenses relatively flat but provides for increased expenditures related to personnel and certain professional services and contracts, as well as increased capital improvement costs.

Per State statute, notice and public hearing requirements are imposed on cities if their proposed budget will exceed the property tax levy's revenue neutral rate. The revenue neutral rate is the tax rate in mills that will generate the same property tax in dollars as the previous tax year using the current tax year's total assessed valuation. In Westwood, the revenue neutral rate would be 24.797 mills. Since the proposed budget – as well as the current mill levy – exceeds that amount, a public hearing is required.

Notice of intent to exceed the revenue neutral rate must be provided to the County Clerk before July 20th. The hearing must take place between August 20th and September 20th. The public hearing is proposed for the City Council's regular meeting on Thursday, September 10, 2026. The budget public hearing and adoption of the 2026 budget will follow the revenue neutral rate hearing on that meeting agenda.

Staff Comments/Recommendation

Approve Resolution No. 156-2026 to exceed the Revenue Neutral Rate, establish the date and time of a public hearing, and provide for the giving of notice of such public hearing.

Suggested Motion
I move to approve Resolution No. 156-2026 to exceed the Revenue Neutral Rate, establish the date and time of a public hearing, and provide for the giving of notice of such public hearing

RESOLUTION NO. 156-2026

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS, OF THE CITY'S INTENT TO EXCEED ITS "REVENUE NEUTRAL RATE", ESTABLISHING THE DATE AND TIME OF A PUBLIC HEARING ON SUCH MATTER, AND PROVIDING FOR THE GIVING OF NOTICE OF SUCH PUBLIC HEARING.

WHEREAS, pursuant to K.S.A. 79-2988 (the "Act"), the Clerk of Johnson County, Kansas, has calculated and notified the City of Westwood, Kansas (the "City") that, for the City's 2027 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 24.797 mills (for informational purposes only, one mill is equal to 1/1000th of a Dollar of assessed value);

WHEREAS, the Act further provides that no tax rate in excess of the revenue neutral rate shall be levied by the Governing Body of the City except in accordance with procedures established under the Act; and

WHEREAS, it is the intent of the Governing Body to exceed the revenue neutral rate, and the City desires to call and conduct a public hearing under the provisions of the Act and to provide notice of the City's proposed tax rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS:

Section 1. **Intent to Exceed Revenue Neutral Rate; Proposed Tax Rate.** Pursuant to K.S.A. 79-2988(b), the City, by and through its Governing Body, hereby declares its intent to exceed the revenue neutral rate. The City's proposed tax/mill levy rate for the 2027 budget year is _______ mills.

Section 2. **Public Hearing.** Notice is hereby given that a public hearing will be held by the Governing Body to consider exceeding the revenue neutral rate on September 10, 2026, at Westwood City Hall, 4700 Rainbow Boulevard, Westwood, Kansas, 66205, the public hearing to commence at 7:00 p.m. or as soon thereafter as the Governing Body can hear the matter. At the public hearing, the Governing Body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.

Section 3. **Notice of Public Hearing—County.** The City Clerk is hereby authorized and directed to notify the Johnson County Clerk, on or before July 20, 2025, of the City's proposed intent to exceed the revenue neutral rate and to provide the date, time, and location of the public hearing. The Johnson County Clerk shall transmit such notice in accordance with the procedures set forth in the Act.

Section 4. <u>Notice of Public Hearing—City.</u> The City Clerk is further hereby authorized and directed to publish notice of the City's proposed intent to exceed the revenue neutral rate by publishing notice at least ten (10) days in advance of the public hearing: (A) on the website of the City; and (B) in a weekly or daily newspaper of Johnson County, Kansas, having a general circulation therein. Such notice published by the City Clerk shall include, but not be limited to, the City's proposed tax rate (as set forth in this Resolution), its revenue neutral rate, and the date, time, and location of the public hearing.

Section 5. <u>Further Action.</u> The Mayor, City Clerk, and other officials and employees of the City are hereby further authorized and directed to take such other actions as may be appropriate or desirable to accomplish the purposes of this Resolution.

Section 6. <u>Effective Date.</u> This resolution shall be effective upon its adoption by the Governing Body of the City of Westwood, Kansas.

ADOPTED this 9th day of July, 2026.

____
David E. Waters, Mayor

ATTEST:

____
Abby Schneweis, City Clerk

APPROVED AS TO FORM:

____
Ryan B. Denk, City Attorney