



CITY OF WESTWOOD, KANSAS

CITY COUNCIL MEETING

4700 RAINBOW BLVD. WESTWOOD, KS 66205

Thursday, June 12, 2025 at 7:00 PM

AGENDA

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

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

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

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

REGULAR MEETING AGENDA

I. CALL TO ORDER

II. APPROVAL OF THE AGENDA

III. PUBLIC COMMENT

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

IV. PRESENTATIONS AND PROCLAMATIONS

A. Presentation of Westwood Foundation Scholarship to Samuel Day

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 May 8, 2025 City Council meeting minutes

B. Consider approval of May 29, 2025 City Council special meeting minutes

C. Consider approval of Appropriations Ordinance 775

VI. MAYOR'S REPORT

VII. CITY COUNCILMEMBER REPORTS

VIII. STAFF REPORTS

- [A.](#) Administrative Report (City Administrator Leslie Herring)
- [B.](#) Public Works Report (Public Works Director John Sullivan)
- [C.](#) Police 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.](#) Receive presentation of Fiscal Year 2024 independent financial audit
- [B.](#) Consider Resolution No. 144-2025 waiving the GAAP requirement for financial reporting
- [C.](#) Consider authorizing binding property and liability insurance coverage for July 2025 - June 2026 with Midwest Public Risk
- [D.](#) Fiscal Year 2026 preliminary budget presentation

XI. ANNOUNCEMENTS/GOVERNING BODY COMMENTS

XII. EXECUTIVE SESSION

XIII. ADJOURNMENT

UPCOMING MEETINGS

Regular meetings of the Westwood City Council are held at 7:00 PM on the second Thursday of each month. The next regular meeting of the Westwood City Council will be held Thursday, July 10, 2025, 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](#)

**Westwood, Kansas
City Council Meeting
May 8, 2025 – 7:00 p.m.**

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

Council Absent: None

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

Call to Order

Mayor Waters called the meeting to order at 7:00 p.m. on May 8, 2025. Ms. Schneweis called the roll. A quorum was present. The evening's meeting was held in a hybrid manner, with attendees joining both in person and via Zoom.

Approval of the Agenda

Motion by Councilmember Harris to approve the May 8, 2025, agenda as submitted. Second by Councilmember Buckman. Motion carried by a 5-0 voice vote.

Public Comment

Susan Minto, 2511 W 47th Terrace, expressed concerns about tear down/rebuild projects in Westwood. Ms. Minto said she is concerned about massing and lot coverage of new build homes.

Tara Hensley, 4944 Norwood, read a written statement she prepared and submitted for the record. The document is included in these minutes document.

Malisa Monyakula, 2821 W 51st Terrace, read a written statement she prepared and submitted for the record. The document is included in these minutes document.

Dave Gomoletz, 2427 W 48th Street, said he hoped the Governing Body exercises transparency regarding the park.

Jayne Tebow, 4952 Norwood, requested that all names and addresses be included in public comment and that all comments are not altered.

John Duerr, 4837 Belinder Court, asked if there are any restrictions on clear cutting lots during the tear down/rebuild process.

No other comments were offered. Mayor Waters closed public comment.

Presentations and Proclamations

Joe Wheelock, Heartland Tree Alliance, provided an overview of Bridging the Gap operations, including tree preservation efforts.

Mayor Waters proclaimed May 2025 Bike Month in Westwood.

Mayor Waters proclaimed the week of May 18 – 24, 2025 as National Public Works Week in Westwood.

Mayor Waters proclaimed the first Friday in June to be National Gun Violence Awareness Day in Westwood.

Executive Session

Councilmember Hannaman thanked the members of the community who attended the meeting that evening. Councilmember Hannaman said he wanted to see a bigger park, and that is why he has been working as a member of the Governing Body to find a way to make a bigger park financially feasible including through the Karbank proposal. With the result of the April 2025 Special Election that will not happen and the City will need to move on. Councilmember Hannaman said he is still open to ideas for such a plan.

Consultation with the City Attorney on matters relating to real property located at and around 5000 Rainbow Blvd., which would be deemed privileged in the attorney-client relationship

Motion by Councilmember Hannaman to adjourn into Executive Session for 30 minutes for consultation with the City Attorney on matters relating to real property located at and around 5000 Rainbow Blvd. which would be deemed privileged in the attorney-client relationship under K.S.A. 75-4319(b)2 present will be the members of the Governing Body, the City Administrator, and the City Attorney. The regular meeting will resume at 8:01 p.m. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote.

At 8:01 p.m. the Governing Body returned to the dais. Mayor Waters said no action was taken during the Executive Session.

Motion by Councilmember Harris to adjourn into Executive Session for 15 minutes for consultation with the City Attorney on matters relating to real property located at and around 5000 Rainbow Blvd. which would be deemed privileged in the attorney-client relationship under K.S.A. 75-4319(b)2 present will be the members of the Governing Body, the City Administrator, and the City Attorney. The regular meeting will resume at 8:36 p.m. Second by Councilmember Buckman. Motion carried by a 5-0 voice vote.

At 8:36 p.m. the Governing Body returned to the dais. Mayor Waters said no action was taken during the Executive Session.

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 April 10, 2025 City Council Meeting Minutes
- B. Consider April 29, 2025 Special City Council Meeting Minutes
- C. Consider May 5, 2025 Special City Council Meeting Minutes

D. Consider Appropriations Ordinance 774

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

Mayor's Report

Mayor Waters did not make a report.

Councilmember Reports

Councilmember Wimer thanked staff for their work on the Easter Egg Scramble held on Saturday, April 19th.

Staff Reports

Administrative Report

Ms. Herring provided an overview of the May 2025 Administrative Report included in the agenda packet and offered to answer questions.

Public Works Report

Mr. Sullivan provided an overview of the April and May 2025 Public Works Reports included in the agenda packet and offered to answer questions.

Public Safety Report

Chief Mansell provided an overview of the April 2025 Public Safety Report included in the agenda packet and offered to answer questions.

Treasurer's Report

The April 2025 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 items were considered during the meeting.

New Business

Consider Resolution No. 143-2025 Confirming Appointments to the Westwood Foundation Board

The Westwood Foundation is a Kansas not-for-profit corporation organized and existing as an instrumentality of the City of Westwood, Kansas and is governed in the conduct of its affairs by its Board of Directors, its articles of incorporation, and its bylaws. The Westwood Foundation bylaws as amended state that residents of the City of Westwood, Kansas may be appointed by the Mayor and confirmed by a resolution adopted by a majority of the members of the Westwood City Council to serve terms of four (4) years on the Westwood Foundation Board of Directors.

Foundation Board members whose terms are expiring effective May 31, 2025 include:

Board Member with Expiring Term

Justin Bridges

Date Appointed

May 2021

Mary Bosco Heinrich	June 2024
Thomas Scott	May 2021
Rita Zeller	May 2021

Board members Bridges, Bosco Heinrich, and Scott are seeking renewal of their terms. Board member Zeller has not sought reappointment.

This Spring, the Mayor issued an open call for candidates. Statements of interest from three (3) residents were received. Following review of those statements of interest, Mayor David Waters and Westwood Foundation President Justin Bridges conferred, and the Mayor is recommending the Governing Body consent to the appointment of Karl Phares.

Mr. Phares is a 6-year resident of Westwood. Mr. Phares is an attorney, and has served in a variety of board roles, he currently serves on the Business for Education Committee of the Greater Kansas City Chamber of Commerce.

With the adoption of Resolution No. 143-2025, the Westwood Foundation Board of Directors would be as follows:

Board Member	Residential Address	Date Term	Expiration Date
Mary Bosco Heinrich	2321 W 51st Terrace	June 2024	May 2029
Justin Bridges	2510 W 51st Terrace	May 2021	May 2029
Jay Corazza	3000 W. 49th Terrace	March 2025	May 2027
Leslie Greathouse	4939 Fairway Road	November 2024	May 2027
Sean O’Brien	4953 Norwood Street	April 2013	May 2027
Karl Phares	4942 Booth Street	May 2025	May 2029
Thomas Scott	2811 W 48th Street	May 2021	May 2029

Motion by Councilmember Hannaman to adopt Resolution No. 143-2025 confirming the appointment of Karl Phares, and reappointing Justin Bridges, Mary Bosco Heinrich and Thomas Scott to the Westwood Foundation Board of Directors. Second by Councilmember Steele.

Announcements/Governing Body Comments

Councilmember Wimer noted that pool passes are now available for purchase.

Adjournment

Motion by Councilmember Hannaman to adjourn the meeting. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote. The meeting was adjourned at 8:48 p.m.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Abby Schneweis, City Clerk

Westwood City Council
May 8, 2025
Comments of Tara Laird Hensley

Mayor and Council Members, my name is Tara Laird Hensley. I reside at 4944 Norwood in Westwood, and I am the President of the Friends of Westwood Parkland. I am also one of the three incorporators of that group, all of whom are Westwood residents.

I am here representing the grassroots group of about 20 citizens of Westwood, Westwood Hills, and Mission Woods.

In the special mail ballot election, citizens of Westwood on both sides of the issue desired a bigger and better park.

We have presented a proposal to the Westwood Foundation and to the Mayor as to how to achieve that goal.

First, any donor wants to know that their contribution will qualify for a charitable contribution deduction. The WWF's Section 501(c)(3) status assures that this desire will be met. We have not been able to solicit contributions to date because we have not yet received permission from the WWF to do so. We also needed regulatory guidance regarding our legal obligations, which we have now received from both the Kansas and Missouri Attorney General offices.

The other aim a donor seeks is assurance as to exactly how their contribution will be used. Our proposal is quite simple—the Friends of Westwood Parkland will solicit contributions of \$500,000 to be deposited in a special account at the Westwood Foundation called the Joe D. Dennis Park Expansion Restricted Fund. It will be used for the purposes of:

1. Paying off the lease purchase obligations on the church property of \$284,625;
2. Establishing a renovation and repair fund for Joe D. Dennis Park of \$165,375; and
3. Establishing an initial \$50,000 maintenance fund for the park.

The only condition to release of the funds to the City is that, once the full \$500,000 is raised, the church property be dedicated as an expansion of Joe D. Dennis Park and the City acknowledge the expanded park is subject to K.S.A. 12-1301.

There are other details to be worked out and we will work with the Westwood Foundation to address those issues.

We believe the initial Joe D. Dennis Park Expansion Restricted Fund will establish a level of cooperation between and among the parties. The park dedication will also honor the Westwood Christian Church's expressed desire that the property be returned to the community, not a developer. This motivation was why the church agreed to sell its property in 2014 at a price of \$400,000, which was \$100,000 less than its appraised value. The

dedication as a park assures that the citizens of Westwood will have a say in any sale of the former church property.

We cannot solicit funds from our known and perceived donor base without this level of assurance. So, if the City indicates they will not ultimately accept the \$500,000 once raised with the park dedication prerequisite to release of the funds, then any effort is wasted and discourages any desire by donors to contribute more funds. So, we need to know the City's position. Time is a wasting.

The Friends of Westwood Parkland believe that everything does not need to be done at once. Steps are necessary to achieve our goal. This is the first one. We are ready, willing, and able to be Westwood's fundraisers without any compensation, charge, or reimbursement of any kind.

We look forward to a prompt response from Westwood.

Thank you

Tara Laird Hensley

Good evening, Mayor Waters and members of the City Council,

I would like my statement to be part of the public record.

My name is Malisa Monyakula. I live at 2821 West 51st Terrace, and I am both a resident and a business owner here in Westwood.

I'm here tonight to speak in response to the April 1 mail-in ballot election and the Mayor's message dated April 16. As he noted, 58.73% of registered Westwood voters participated—and the result was clear: we want a bigger park.

The Mayor said—and I quote—"The City respects the process and the ultimate decision made by our Westwood community." He also asked residents to bring forward feasible ideas and paths for moving ahead. I'm here tonight to say that we are ready.

Our plan is to secure 5050 Rainbow as dedicated parkland in perpetuity. Based on that pledge, we already have over \$150,000 in pledges and donations committed to launching the campaign for a bigger park.

You have an army of supporters and donors behind you—not just in Westwood, but also in Westwood Hills, Mission Woods, and Fairway. People are standing by, eager to help make this park a reality for all our communities.

I also want to remind you of the Westwood Foundation Mission, a 501(c)(3) nonprofit founded in 1974. Resolution No. 120-2023 Approving Amended By-Laws of the Foundation was passed on July 13, 2023. It's mission is to support charitable, educational, and community-focused projects that benefit Westwood and its surrounding areas.

The Foundation has supported land acquisition, city expenses, and scholarships—and it's well positioned to assist with a project like this.

The people have spoken. The resources are here. Let's work together to expand and protect this vital green space for future generations.

In conclusion, I urge the governing body to consider this extraordinary opportunity. The support is here. The funding mechanisms are in place. And the people, your constituents- have spoken with clarity and conviction. This is your opportunity to create a legacy that will be embraced by your children, your neighbors children, your grand children and all future residents of not only Westwood but of our neighboring sister cities.

Thank you.

**Westwood, Kansas
Special City Council Meeting
May 29, 2025 – 4:00 p.m.**

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

Council Absent: None

Staff Present: Leslie Herring, City Administrator
Abby Schneweis, City Clerk

Call to Order

Mayor Waters called the meeting to order at 4:00 p.m. on May 29, 2025. Ms. Schneweis called the roll. A quorum was present. The evening's meeting was held in a hybrid manner, with attendees joining both in person and via Zoom.

Approval of the Agenda

Motion by Councilmember Hannaman to approve the May 29, 2025, agenda as submitted. Second by Councilmember Buckman. Motion carried by a 5-0 voice vote.

Public Comment

Chris Hybl, 4946 Adams Street, said a bigger park is in the best interest. Mr. Hybl said he believes a bigger park has value and adds health benefits for members of the community. Mr. Hybl encouraged the Governing Body to preserve all of the trees on the 5050 Rainbow Boulevard property, Joe D. Dennis Park, and the former Westwood View property.

Tammy Carter, 2323 W 51st St, read a written statement she prepared and submitted for the record. The document is included in these minutes document.

Steve Platt, 4910 Glendale, Westwood Hills, read a written statement he prepared and submitted for the record. The document is included in these minutes document.

Lou Wetzel, 4832 Adams, encouraged the Governing Body to consider their legacy when making decisions regarding the former Westwood View property. Mr. Wetzel said he believes the dream of a bigger park can be accomplished if the community works together.

Beth Springgate, 4947 Booth, said she agreed with Mr. Wetzel. Ms. Springgate said the Friends of Westwood Parkland is offering to raise funds to donate to the City in exchange for dedicating 5050 Rainbow Boulevard as parkland.

Jennifer Westlake, 2309 W 51st Street, read a written statement she prepared and submitted for the record. The document is included in these minutes document.

James Spies, 4821 Belinder Court, said he did not believe the City was being transparent when it provided notice of the evening’s meeting and he was distressed by it. Mr. Spies said the residents wanted business to be conducted openly, not in Executive Session. Mr. Spies said the Karbank project would threaten the charm of Westwood and the safety of neighborhood children.

Mayor Waters noted the Karbank proposal is no longer being considered.

Jayne Tebow, 4952 Norwood, said trust is earned and when it is broken it is difficult to earn back. Ms. Tebow said she has lived in Westwood longer than the members of the Governing Body, and has never seen any past Mayors hold more “attorney client meetings” than Mayor Waters.

Sydnie Millstein, 1537 Belleview Avenue, Kansas City Missouri, said she is an architectural historian, and provided an overview of the former Westwood View building’s architectural significance.

Steph Becker, 2914 W 48th Terrace, said she has lived in Westwood for nearly 20 years. Ms. Becker said she does not believe the character of Westwood is limited to brownstones and tudors, and that diversity in housing makes it feel real and welcoming to people at different stages of life. Ms. Becker said she believes there are many members of the community that support thoughtful development, financial responsibility, green space, and inclusivity.

Kris Boyle, 4928 Adams Street, said she appreciates the work of the Governing Body.

David Gomoletz, 2427 W 48th Street, said he agreed with Ms. Boyle’s sentiments. Mr. Gomoletz said he was frustrated by some of the misrepresentations that were made about the Karbank proposal by outside parties.

Jeremy Morris, 2340 W 51st Street, thanked the Governing Body for the job they do. Mr. Morris asked if there is a financially feasible way to have a smaller scale development than the Karbank proposal to support green space expansion.

No more speakers stepped up to the podium. Mayor Waters closed public comment.

New Business

Consider Fourth Amendment to the Real Estate Purchase Agreement [for 2511 W. 50th St. (former Westwood View Elementary School Site)]

In March 2023, the City and Karbank Real Estate entered into a Funding and Exclusivity Agreement to explore a mixed-use redevelopment proposal by Karbank to the Westwood City Council for real estate owned by the City of Westwood located on Rainbow Blvd. between 50th and 51st Street (5000 and 5050 Rainbow Blvd.).

In June 2023, following that initial presentation and Agreement execution, the Shawnee Mission School District and the City of Westwood entered into a Purchase Agreement to leverage its option to purchase the former Westwood View Elementary School located at 2511 W. 50th St. The school site was intended to be acquired by the City with funding by Karbank to create a feature public park, developed with the incremental property taxes and other revenues generated by Karbank’s redevelopment – investment in – 5000 and 5050 Rainbow Blvd.

In October 2023, Karbank concluded the public rezoning process required to allow the mixed-use redevelopment and received conditional approval from the Governing Body. In November 2023, the City received a legal challenge to its right to sell 5000 Rainbow – Joe Dennis Park – without first publishing notice and holding a public vote if it received a resident petition requesting such vote.

In December 2023, upon authority granted by the City Council at the November 9, 2023 regular City Council meeting, Mayor Waters executed amendments to such agreements to extend the contractual deadlines to address the legal issues surrounding the City's ability to sell 5000 Rainbow Blvd.

In June 2024 and December 2024, the City Council extended the agreements by way of a second and third amendment, respectively, to allow the Johnson County District Court and then Kansas State Court of Appeals to rule on the legal questions at hand.

In November 2024, the Kansas Court of Appeals issued a ruling. The ruling suggested that the City may have the legal authority to hold an election on whether the City should sell Joe Dennis Park and, in December 2024, the City Council called a special election for the most immediate date available with the Johnson County Election Office. In April 2025, the City held an election on this question and the results were 47% in favor and 53% opposed to the sale of the park.

Since the City's ability to sell 5000 Rainbow Blvd. was decided by Westwood voters, Karbank canceled its purchase agreement with the City the week following the election. The City is – as of today – still under contract with the School District to purchase the school site. Under the current (third) amendment to the City's Real Estate Purchase Agreement with the School District, the City's due diligence period – the date by which the funds must be paid to the School District – expires June 1, 2025.

The City Council considered the following options available:

- A. Amend [to extend] the Purchase Agreement. On May 12th, the School Board approved a Fourth Amendment, which is included in these meeting materials. This Fourth Amendment would:
 - a. Keep the purchase price for the property at \$2,650,000 plus carrying costs of \$135,000 (added under the Third Amendment).
 - b. Add additional carrying costs in amounts not to exceed:
 - \$25,000 for half of the prorated utility expenses incurred by the School District for the time the school has been vacant; and
 - \$400,000.00 for the School District's demolition costs to be incurred in 2025.
 - c. Extend the closing date to November 28, 2025 to allow the School District sufficient time to demolish the building and grounds. Demolition is expected to conclude by mid-October. The due diligence period – when payment in full must be made to the School District – would expire October 31, 2025.

B. Assign the City's purchase rights to another buyer. Over the past eight weeks, various groups have approached both the School District and the City to express interest in assuming the City's right to purchase the property.

C. Terminate the Purchase Agreement with the School District. Cancellation of the contract would end the City's ability to purchase the property – or to assign its right to purchase to a buyer – now or in the future. The School District would then move forward on its own with selling the property. Although the City would have some authority through Planning Commission and the City Council to review future site

plans, rezoning requests, and/or property platting, the City would give up its ability to be involved in the selection of the buyer for the property.

D. Take no action. In policy analysis, doing nothing is always an option; in this case, it isn't. If the City Council were to take no action today, the City would be obligated to transfer the School District \$2,785,000 tomorrow. At this moment – and on a consistent basis – the City's liquid assets are less than the purchase price. Most of City's funds are obligated and are in investment accounts with varying dates of maturity. The City's General Fund reserve balance is less than half of the current purchase price. We simply don't have the cash – and won't – by tomorrow, May 30th . If the City takes no action today and doesn't wire funds to the School District tomorrow, it would be in default of the Purchase Agreement and subject to potential legal claims by the seller (the School District).

Ms. Herring provided an overview of the possible actions the City Council can take. Mayor Waters asked Ms. Herring if SMSD plans to demolish the former Westwood View building, Ms. Herring said an application for demolition has been submitted and it is under review.

Councilmember Harris asked those criticizing the timing of calling the Special City Council meeting to appreciate that there was no ideal time to hold the meeting. Councilmember Harris noted SMSD approved the Fourth Amendment to Real Estate Purchase agreement on May 12th, and if the City were to hold a meeting the following week, it would be the week leading up to the Memorial Day Holiday. Councilmember Harris acknowledged comments that this action is rushed and pointed out that the City had a widely-advertised deadline of May 30, 2025 to take action.

Councilmember Harris said the former Westwood View property is not owned by the City, and the City cannot control its destiny or make decisions about it. Councilmember Harris said there is no assignment of the contract for the City Council to consider during the meeting.

Councilmember Harris acknowledged comments about the City being broke and struggles with budgeting. Councilmember Harris said the City has had a balanced budget since he has been on Council. Councilmember Harris said the Governing Body considers not just the next budget year during the budget planning process, it also considers a Capital Improvement Plan fund that is built up and spent over many years. Councilmember Harris said capital improvement expenditures are more difficult and complex to plan for.

Councilmember Wimer acknowledged the other members of the Governing Body and said they make decisions for the benefit of the community, and she trusts and cares about them, and she believes the Governing Body cares about the members of the community. Councilmember Wimer said the City Council has been put in a challenging position on an interesting timeline. Councilmember Wimer said during the process the Governing Body has had to have executive sessions with the City Attorney to better understand the boundaries of contracts. Councilmember Wimer said the executive sessions are not done to make a back room deal or be unethical, but rather to be ethical and follow the law.

Councilmember Hannaman said the comments made during the meeting speak to the diversity of opinions throughout the community. Councilmember Hannaman said he believed extending the contract with SMSD still affords the City some control of how the property is developed. Councilmember Hannaman said he does think park space is incredibly valuable, but does have costs, and the Governing Body needs to weigh those costs.

Councilmember Buckman said he appreciated the feedback the Governing Body received. Councilmember Buckman said there is no magic solution to make everyone in the community happy, but the ultimate goal of the Governing Body is doing what is in the best interest of Westwood. Councilmember Buckman said extending the contract with SMSD will allow the Governing Body time to get the best outcome possible.

Councilmember Wimer said the contract extension will allow for the best possible proposals.

Mayor Waters asked the Council that if the contract extension is approved, how the City should move forward. Councilmember Hannaman suggested the City conduct a Request for Proposals process (RFP) that would ultimately require the City to assign the contract to a developer that can prove the proposal can be completed.

Councilmember Harris said it is in the City's best interest to extend the contract with SMSD.

Motion by Councilmember Hannaman to direct the Mayor to sign the Fourth Amendment with the Shawnee Mission School District to extend the closing date to November 28, 2025, Second by Councilmember Wimer. Ms. Schneweis conducted a roll call vote. Motion carried by a 5-0 voice vote.

There was a consensus to direct staff to begin the RFP process identify a party to assign the City's purchase rights for the former Westwood View Elementary property.

Consider Estoppel and 11th Amendment to Woodside Village Redevelopment Agreement

The City was approached by counsel for Woodside Village relative to a refinancing of the debt on the parking garage. The refinancing came before the Council on April 10th in the form of a Resolution consenting to the assignment of the Woodside Village North parcels for the purpose of the refinancing. The Lender on that transaction subsequently requested that the City enter into an estoppel agreement and various terms to an 11th Amendment to the Redevelopment Agreement. The Estoppel attests to the existence of various development agreements between the City and the Developer and also provides consent to the Lender's filing of a lien on the property securing the Lender's security interest in the Woodside Village North properties. Contemporaneous with these negotiations, the City has negotiated with the Developer the City's ability to use revenues from the 0.9% CID sales tax, more commonly referred to as CID2 sales tax receipts. Specifically, the City intends to use the proceeds from this revenue source to fund the local share of 47th Place improvements. The City's use of CID2 proceeds is limited by the local share portion of the engineer's estimate for 47th Place improvements, which local share is estimated to be \$1,281,084, however, this is a "not to exceed" number. If actual costs come in less than the engineer's estimate, the City's actual costs will be recovered.

Additionally, the 11th amendment includes three notable provisions. First, the Developer is assigning its rights under the Redevelopment Agreement to the lender as further collateral securing the lender's loan. The TIF and CID revenues have been previously dedicated to retirement of the TIF and CID bonds issued on the project and will continue to pay down such issued bonds. Second, is a provision making clear that the obligations of the Redevelopment Agreement run with the land, meaning that the owner of the property continues to be bound by the terms of the Agreement. Finally, the lender required agreement to a provision which makes clear that in a foreclosure situation, the lender is free to foreclose on the property and to assign the property without any further consent needed from the City.

Motion by Councilmember Hannaman to approve the 11th Amendment to the Woodside Village Redevelopment Agreement and authorize the Mayor to execute the same. Second by Councilmember Steele. Motion carried by a 5-0 voice vote.

Motion by Councilmember Hannaman to approve the City’s Estoppel Certificate addressed to Walker & Dunlop, LLC and authorize the Mayor to execute the same. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote.

Announcements/Governing Body Comments

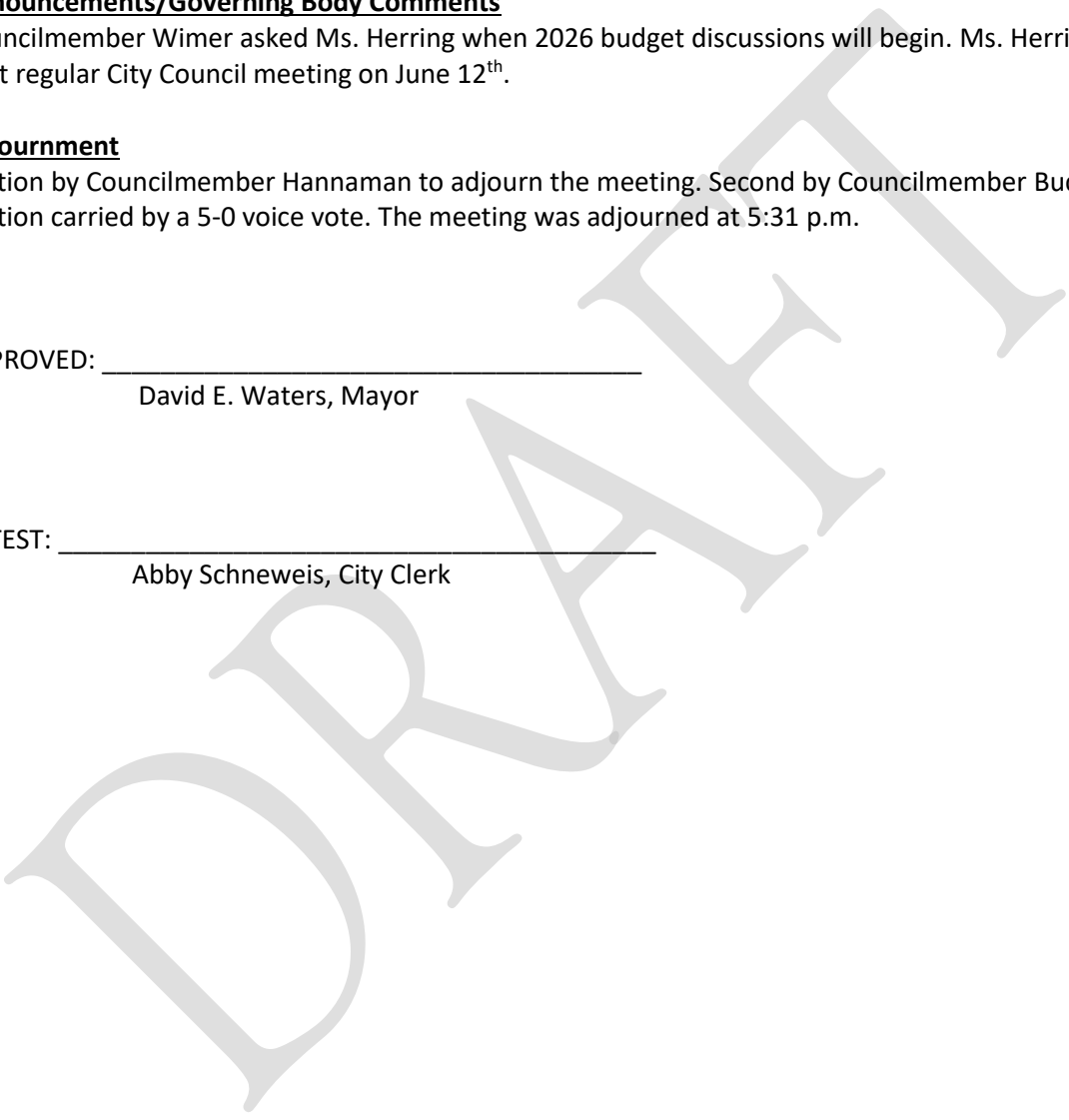
Councilmember Wimer asked Ms. Herring when 2026 budget discussions will begin. Ms. Herring said the next regular City Council meeting on June 12th.

Adjournment

Motion by Councilmember Hannaman to adjourn the meeting. Second by Councilmember Buckman. Motion carried by a 5-0 voice vote. The meeting was adjourned at 5:31 p.m.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Abby Schneweis, City Clerk



Mayor Waters and Council Members,

My name is Tammy Carter, and I live at 2323 W. 51st Street.

I want to speak plainly today, because I think that's what this moment calls for.

A clear majority of Westwood residents want to see the old Shawnee Mission School property used for homes that actually fit our neighborhood—single-family houses, maybe brownstones or townhomes. What we don't want is big apartment complexes or office buildings that don't match the character of Westwood.

People are especially concerned about any development spilling onto the old Westwood Christian Church property. That land has been part of our park in every meaningful way, and residents don't want to lose it.

Let's also talk about the process here. You announced this meeting late on the Friday before a holiday weekend. You scheduled it during the workday. You gave the public just 48 hours with the materials. That feels rushed—like you're trying to push something through when people aren't paying attention. In your May 23rd update, you said the Council "values resident input." But one of the options on today's agenda is to hand over the City's purchase rights to some unknown "qualified buyer" who would wire \$2.785 million to the school district by tomorrow.

Who is this buyer? What are they planning? Residents haven't been told a thing. If that's what's really happening, it feels like the decision is already made. That's not community input. That's a done deal, done fast, behind closed doors.

On top of that, we've been told in the past that the City had no backup plan after the last development fell through. If today's meeting reveals otherwise, then past statements weren't just misleading—they were deceptive.

Westwood residents deserve better than this.

Back on April 1, the residents voted and sent a strong message: we want more park space, not less. The old church property should be officially named part of Joe D. Dennis Park. Back in November 2023, the City listed both 5000 and 5050 Rainbow as parkland under K.S.A. 12-1301. And when the Johnson County District Court ruled on this, it clearly said: "The 5000 and 5050 property contain the Park."

Under Kansas law, if land is used as a park consistently and publicly over time, it becomes a common law dedication. This land has been used by residents for years. Even the City's own history materials say that after the church was torn down, the field became an extension of the park.

So if you try to sell or build on that land, residents have a legal right to demand a vote under K.S.A. 12-1301. And if you're serious about valuing our input, that's exactly what should happen—not backroom deals, not holiday weekend meetings, and not surprise buyers.

We are paying attention. And we expect transparency.

Thank you for your time.

— Tammy Carter
Westwood Resident

My name is Stephen Platt. I live at 4910 Glendale in Westwood Hills. I have consistently commented to provide public input.

I attended the last planning commission meeting. At this meeting a lawyer was paid to provide some training for the committee members.

I have three observations.

- 1) It was repeatedly stated that the committee needs to consider the “spirit” of the community when dealing with planning issues. So, it is important that the spirit of the community’s interests and desires are met.
- 2) One member commented that the committee was not an Architecture Review Board. Why not? Should not design and esthetics as well as function be a consideration during reviews. This would be another opportunity for the planning committee to reflect on the “spirit’ of the community.
- 3) There was no opportunity for public comments. This is a discouragement for citizens at large to provide input so the committee can gauge the “spirit” of the community. Many members all had anecdotes of someone in the grocery store saying something, but these are not comments on the record to engage the community. Several issues were touched on. The tree canopy and the tear downs were an example. One member even stated during the training that public comments were not solicited except for applications when neighbors could weigh in.

I encourage the city council to guide the planning committee to also engage in open public comments and discussions in order to appreciate the “spirit” of the community.

That “spirit” is one of single family homes, lower density, and height restrictions. It is the same message found in the master plans. It is not a program of rezoning and more commercial development that the city adopted in the Strategic Plan laid out in December 2024. Let the planning committee get out front and listen to the public.

In your next survey of City Engagement ask the question, “What is the satisfaction for public comments, engagements, and attendance at public meetings.”

Let the planning committee hear what the community is thinking. A planning committee that actively listens and incorporates public voices fosters greater trust and community harmony.

- Jennifer Westlake
2309 W. 51st Street
Westwood, KS 66205

I moved to Westwood in 2013 and I have been a neighbor that has been both fortunate and lucky to live right across the street from Joe D. Dennis Park, the green common law dedication space at 5050 Rainbow that was the former church property, and the SMSD old Westwood View building. The view out my front windows have allowed me the opportunity to witness many uses for this space including picnics, kids soccer and football practices, full tennis courts, Easter egg hunts, adult boot camps, sledding, snow angels, and lemonade stands for charity...and of course, the twin pink poodles. The church property has been used as a park before the demolition and after and I hope you will secure it and use it for future generations.

While these views bring me so much joy, and make me an invested citizen, I am also a concerned resident. I have constantly heard the Council state that they need revenue, that they don't have funds for the project and that the city is tied up in other endeavors- basically broke. H I have never heard of someone that is in dire need of cash not accepting free money like residents of Westwood have already pledged to do. There is a clear effort being made by the residents and it is baffling to the citizens, along with our neighboring communities that the city was willing to work with Karbank and their foundations to expand the park but not willing to further engage in using the Westwood Foundation as a 501c3 for a solution.

Thank you.

**City of Westwood, Kansas
Appropriation Ordinance No. 775**

AN ORDINANCE APPROPRIATING CITY EXPENDITURES FOR THE PERIOD OF MAY 1, 2025 - MAY 31, 2025 AND SUMMARIZING SAID EXPENDITURE HEREIN.

	General Month Ending 5/31/2025	Capital Improvements Month Ending 5/31/2025	Equipment Reserve Month Ending 5/31/2025	Stormwater Month Ending 5/31/2025	Special Highway Month Ending 5/31/2025	Woodside TIF/CID Month Ending 5/31/2025	Debt Service Month Ending 5/31/2025	Total All Funds Month Ending 5/31/2025
Expenditures								
Salary & Benefits	140,755.68	0.00	0.00	0.00	0.00	0.00	0.00	140,755.68
Employee Expenses	2,929.63	0.00	0.00	0.00	0.00	0.00	0.00	2,929.63
Professional Fees	28,558.09	0.00	0.00	0.00	0.00	0.00	0.00	28,558.09
General Operating Expenses	8,975.78	0.00	0.00	0.00	0.00	0.00	0.00	8,975.78
Utilities	22,938.59	0.00	0.00	0.00	0.00	0.00	0.00	22,938.59
Equipment and Maintenance	2,606.33	0.00	110.61	0.00	0.00	0.00	0.00	2,716.94
Street and Stormwater	0.00	0.00	0.00	22.47	0.00	0.00	0.00	22.47
Park and Events	2,384.43	0.00	0.00	0.00	0.00	0.00	0.00	2,384.43
Miscellaneous	0.00	0.00	0.00	0.00	0.00	19,751.27	0.00	19,751.27
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	209,148.53	0.00	110.61	22.47	0.00	19,751.27	0.00	229,032.88

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 12th day of June, 2025.

MAYOR

ATTEST: CITY CLERK



City Administrator's Report

June 2025

To: Mayor and City Council
From: Leslie Herring, City Administrator
Date: June 12, 2025
RE: Update on some of the key areas of focus of the Administration Department

Current Priorities

2nd Quarter (April) 2025 through 3rd Quarter (September) 2025

1. Annual Financial Review and Planning

- ✓ The 2024 fiscal year audit is underway and is expected to be completed and presented by the City's independent financial auditor at the June 2025 regular City Council meeting.
- The 2026 budget process is beginning and staff is working on a number of preparations to ensure a comprehensive and smooth budget process during summer 2025, including:
 - Comprehensive evaluation of City staff wages and benefits
 - Creation of a comprehensive Capital Improvement Plan (CIP) funding recommendation
 - Integration of the 2024 community priorities survey findings and recommendations
 - Explore Options and Make Recommendations for Program(s) to Offset Housing Costs and to Support Businesses
- Budget presentations will take place at the City Council's June and July regular meetings, with special meetings called as necessary

2. Study and Test Traffic Calming on Residential Streets

- ✓ City staff collected data with the speed trailer on W. 49th Ter. and W. 47th Ter. in April and May and is sending it this week to the State of Kansas's Local Field Liaison for the Kansas Local Technical Assistance Program (LTAP) to conduct a free Practical Road Safety Assessment (PRSA). The PRSA brings subject matter experts into local communities to work with local officials and stakeholders to evaluate existing conditions and to make recommendations for measures to mitigate local traffic concerns.
- This priority has been established through Planning Commission study and consultation with the City Council. The approach is recommended by City staff.
- Once the Local Field Liaison reviews the data, a date will be scheduled for the site visit and area residents notified.

3. Explore Programs and Policies to Preserve and Enhance Tree Canopy

- A small working group of Planning Commissioners and City Councilmembers resulted from the February joint work session between those two bodies. This working group will

build on the research and groundwork laid by a Planning Commissioner led effort to engage in policy work to preserve the City's tree canopy.

- ✓ Upon request from Councilmember Buckman, the Heartland Tree Alliance Program Manager presented their work and services at the May City Council meeting.
 - ✓ City staff invited the Kansas Forest Service to perform a tree inventory. On short notice, the Forest Service staff was able to squeeze Westwood into its schedule from May 28 – June 3rd and conducted the inventory within that period.
 - Kansas Forest Service staff is preparing the inventory to present to the City Council at an upcoming meeting and will, thereafter, create a management plan in concert with the small working group of Planning Commissioners and City Councilmembers and City staff. This plan will be developed with Westwood-specific goals in mind and will be presented to the public at a future date, upon completion.
4. Improve Process for Issuing Permits and Licenses
- Now that the City has a Codes Administrator back on staff, as part of Michael's training staff is creating a number of process and permitting requirements checklists and FAQs to provide to permit applicants, with the aim of creating standard and clear requirements to provide for smooth and efficient permitting. *This work is beginning in earnest this week.*
 - Now that the City has a part-time Administrative Assistant, as part of the onboarding staff will work to evaluate the process and forms for issuing City licenses.
5. Support Planning Commission's Review of Zoning Regulations
- Following several recent cases for waivers and exceptions from the zoning ordinance for the construction of new houses, the Planning Commission intends to schedule work sessions to evaluate conflicts within the regulations as well as to evaluate provisions that are unclear. This work will likely result in recommendations to the City Council for text amendments.
6. Create and Deploy Communications Content Calendar
- Following the adoption of the 2024 Governing Body Strategic Plan and the Communications Strategic Plan, staff will create a content calendar for use in planning messaging to the community through The Buzz, quarterly mailed newsletter, City website, and social media.

Lingering Priorities

- A. Implement Rainbow Blvd. Complete Streets Plan
- Both KDOT and KU Health Systems are engaging additional engineering study before committing to the scope of implementation of the recommendations of the planning study that concluded in June 2024. This additional engineering study is still on track to be completed within 2025 Q2. The next status meeting is set for June 24, 2025.

B. Secure Funding for W. 47th Place Complete Streets Project

- ✓ In December 2024, the City and Woodside developer came to an agreement to use CID2 revenues accruing since 2018 to serve as the local match for a funding application to the Johnson County CARS program to implement the recommendations in the 2021 MARC PSP to reimagine W. 47th Place between Rainbow Blvd. and State Line as a Complete Street.
- ✓ During the months of January and February, City staff worked with the City Engineer, Woodside, and met with a small working group of other stakeholders in the corridor to get direction on a scope of work to develop an engineer's estimate of probable cost to submit to the County for CARS funding (resolution on this month's Council meeting agenda).
- ✓ The CARS funding application was submitted in March 2025. Staff received notice in late April that matching funding is being recommended in the amount of \$944,000. This funding recommendation will go to the CARS Committee for approval to send to the Board of County Commissioners for approval. An official award notice and agreement to be executed between the County and the City are expected in Fall 2025.
- ✓ In late May, the attorney for Tanner & White and the City came to terms to execute an agreement to allow the CID2 revenues to be used as the local match for the County funding to replace the use of City CIP or General Fund revenue to complete these public improvements.
- The City Engineer has now been released to perform the design engineering for the project. Design is expected to take place over the course of the remainder of 2025, with construction in 2026. As opportunities for Council decision points arise, staff will bring them forward.

C. Recodify Municipal Code

- ✓ In January 2023, CivicPlus (which acquired MuniCode) embarked on a recodification of the Westwood Municipal Code. City staff provided access to all necessary City materials and CivicPlus went to work reviewing and preparing the Code for public, searchable online access.
- ✓ In February 2024, City staff received the Code sections for review and have since been working with CivicPlus staff, the City Attorney, and the Governing Body and Planning Commission to review and tweak the City Code to prepare it for final review and adoption.
- ✓ In October 2024, the City role in review of the Code sections concluded and CivicPlus has all they need to finalize the Municipal Code for consideration and adoption by the Governing Body.
- In April 2025, CivicPlus notified staff that the ordinance for adoption of the recodification would be sent to the City in June 2025. Once CivicPlus receives the Council-approved ordinance, they will activate the online searchable City Code on the City's website.
- This week, CivicPlus confirmed the code will be ready for Planning Commission/City Council review and adoption by ordinance this month.

D. Select Prime Development Partner for 4700 Rainbow Blvd.

- ✓ Staff conducted a work session with the Governing Body at the May regular City Council meeting to discuss parameters and guidance for building this process and RFP.
- ✓ The Mayor and City Administrator worked together to draft an RFQ/P document, which was provided in draft form to the City Council and was posted to invite responses on Monday, July 15th.
- ✓ The RFQ Review Committee interviewed four team in September and invited all to move forward to the RFP phase of the selection process.
- ✓ RFP responses were received in October and team interviews were conducted the first week of November. A recommendation was prepared in November by the RFQ/P Review Committee for City Council consideration.
- City staff, Councilmember Hannaman, and City Attorney Denk engaged in negotiations with the two highest ranking of the four development teams. KU Health Systems continues to work through its steps to consider the terms of agreeing to disposition of their real property.
- It is anticipated that a public presentation by the successful team will be held at an upcoming regular City Council meeting, once the City, Westwood Foundation, and KU Health Systems are aligned on a final recommendation.

Building Permits

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

Residential

New Construction:

- 2012 W. 47th Ter. (demo permit issued May 2025)

Additions:

- 3001 W. 50th Ter. – Add front porch, alter entry and front door, kitchen remodel, add basement bathroom
- 2708 W. 51st Ter. – Two-story addition to rear of house, limited interior remodel to expand living room on first floor and add bedroom and convert bedroom to office on second floor

Alterations:

- 4806 Belinder Ct. – First floor renovation of three bedrooms, bathroom addition, kitchen expansion; basement finish to add bedroom, bathroom, kitchen, and living area.
- 2340 W. 51st St. – Partial basement finish

Demolition:

- 2012 W. 47th Ter. (new construction permit issued May 2025)
- 2916 W. 49th Pl. (new construction permit currently under review)

Misc:

- 2800 W. 47th Ter. – Upgrade EV charger
- 3001 W. 47th Ter. – Install EV charger

Commercial – None of note

WESTWOOD
COURT SUMMARY
MAY, 2025

COURT DATE	ARRAIGNMENTS	TRIALS	FINES	LETTERS	WARRANTS
May 02, 2025	42	07	\$ 3,951.00	06	23
May 16, 2025	29	04	\$ 6,525.00	07	14
TOTALS					
May, 2025	71	11	\$10,476.00	13	37
May, 2024	71	11	\$10,083.00	15	07
			TOTAL (\$ 10,476.00) less		
			* Kansas DL fees:		\$81.00
			* Judges Training Fund:		\$ 26.00
			* LET Training Fund:		\$ 560.00
			* Seat Belt Fund:		\$ 180.00
			May 2025 TOTAL:		\$ 9,629.00

Y.T.D. TOTALS 2025		Y.T.D. TOTALS 2024	
ARRAIGNMENTS:	394	ARRAIGNMENTS:	350
TRIALS	63	TRIALS:	56
LETTERS:	134	LETTERS:	122
WARRANTS:	123	WARRANTS:	123
FINES:	\$51,732.00	FINES:	\$43,230.00
KS DL FEES:	\$487.00	KS DL FEES:	\$244.00
JUDGES FUND:	\$127.00	JUDGES FUND:	\$123.50
L.E.T.FUND:	\$ 2,877.50	L.E.T FUND:	\$2,805.00
COMM CORRECTIONS:	\$00.00	COMM CORRECTIONS:	\$00.00
SEAT BELT FUND:	\$380.00	SEAT BELT FUND:	\$380.00

Westwood Public Works Monthly Report

TO: GOVERNING BODY
FROM: JOHN SULLIVAN, DIRECTOR OF PUBLIC WORKS
RE: MONTHLY REPORT, APRIL 2025
DATE: JUNE 10, 2025

Some of the activities for Public Works in May 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:
 APWA 5600 Update Meeting – In Person – 2.5 hrs.
 STP Meeting – in person – 2 hours
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 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. Mitch attends monthly Safety Committee Meetings.
17. We repaired potholes.
18. We swept the streets in Westwood.
19. We placed the speed and vehicle monitoring trailer at various locations to gather data for an upcoming study.
20. We mulched various City Properties.
21. We mowed and trimmed various City Properties.
22. We cleaned the City Hall roof drains.

23. We cleaned the fountain at W. 47th Street, prepared it for the season, started operations.
24. We installed a new time clock at the fountain at W. 47th Street.
25. We repaired the park benches at the small park at W.47th Terrace and Belinder.
26. We continued traffic counts at various locations.
27. We planted flowers at City Hall.
28. We irrigated flowers at City Hall and the areas that have been landscaped by the Women's Club as needed.
29. We trimmed tree limbs from in front of traffic control signs and over sidewalks.
30. We set up the garage sale banners and took down.

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

**Westwood Public
Works**

To: Governing Body
From: John Sullivan, Director of Public Works
Date: June 2025
Re: Monthly Status Report

- CCLIP funding: The project plans are ready for a field check with KDOT which is June 26th at 9:30am.
- Storm Debris Removal: We have received the 75% payment from FEMA via the Kansas Department of Emergency Management. I am working to receive the additional 15% from KDEM.
- Repairs to Signals, W. 47th Street and W. 47th Place and Rainbow: The pedestrian signals have been repaired and are operational.
- Mission Road Project, 2025: The gas and water utilities are still not complete. The contractor for the road project was issued a notice to proceed on May 28th. They have mobilized some equipment and traffic control. They have received all of the stormwater pipe and related boxes. The contractor has started installing the boxes and pipe in Roeland Park on W. 51st Street. The utilities are preventing our contractor from moving ahead with anything else. We have a progress meeting tomorrow.
- W. 47th Place Complete Street Project: We have begun design work on W. 47th Place. I hope to get an early preliminary design plan to both the water and gas utilities to determine if they intend to replace and of their infrastructure.

Westwood Police Department Westwood City Council Report

5/1/2025

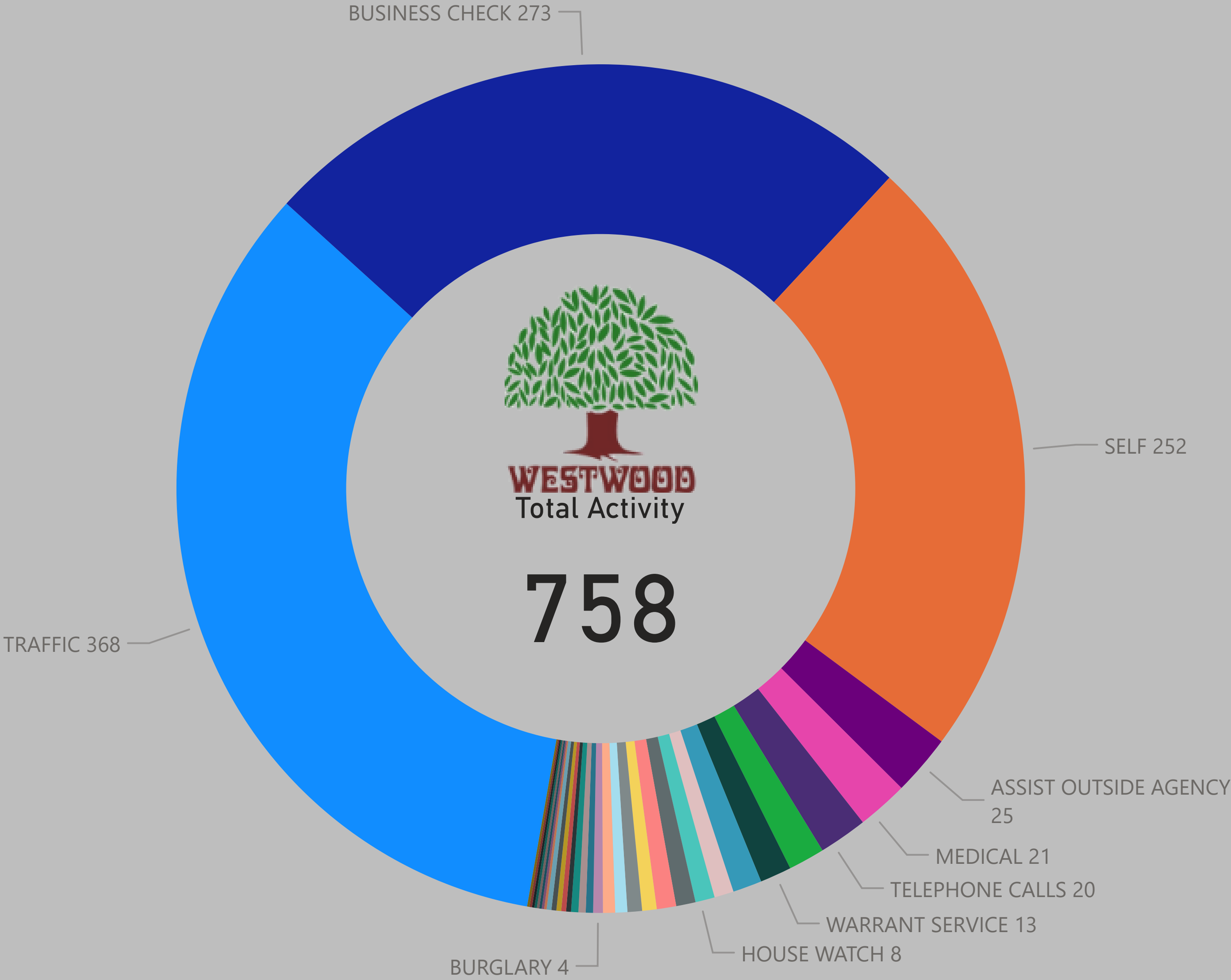


5/31/2025



Westwood Police Department City Council Report

5/1/2025  5/31/2025 

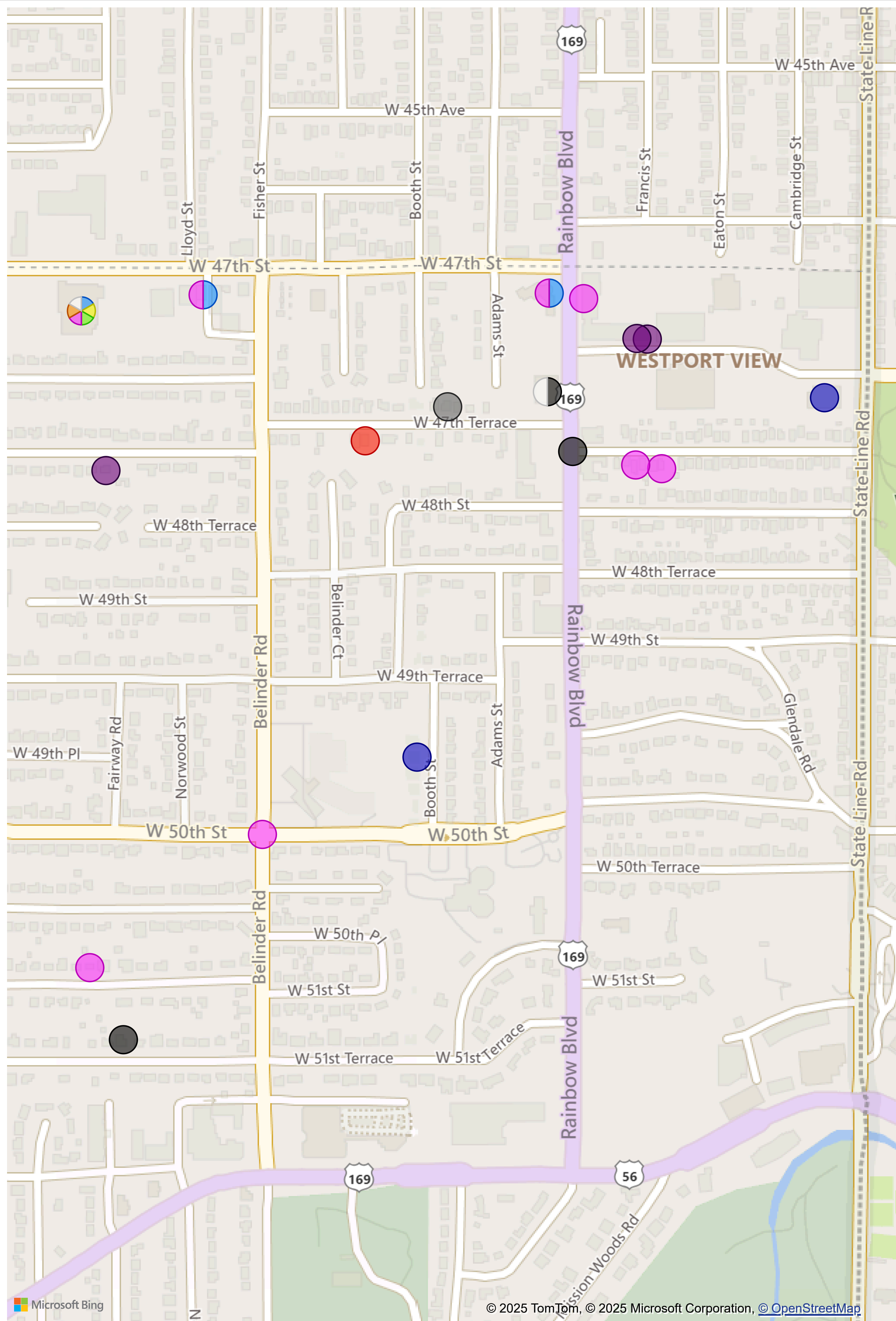


Westwood Police Department Westwood City Council Report

5/1/2025



5/31/2025



Nature of Call

- ACCIDENT
- ASSIST THE PUBLIC
- AUTO THEFT REPORT
- BURGLARY
- DISTURBANCE
- NOISE COMPLAINT
- PROPERTY
- SOLICITORS
- SUSPICIOUS
- THEFT REPORT
- VEHICLE LOCK OUT

Westwood Police Department Westwood City Council Report

5/1/2025



5/31/2025



Case Number	Report Type	Summary
20250159	Warrant	Driver was stopped for a traffic violation. She had a suspended MO drivers license and a Prairie Village warrant, for which she was arrested by PVPD.
20250160	Forgery/Fraud	The reporting party reported he received a fraudulent cashier's check and turned it in.
20250161	Solicitation	Officer respond to a call about a solicitor in the area. Subject was found and given a warning for soliciting without a permit.
20250168	Warrant	Subject responded to the station to turn himself in on a Westwood warrant
20250171	Criminal Damage to Property	Officer responded to an auto burglary call that turned out to be four criminal damage to property reports and one auto burglary report.
20250178	Warrant	Officer contacted a subject at our city court with a Johnson County felony warrant. Officer confirmed the warrant and took the subject into custody.
20250182	Warrant	Officer responded to traffic stop with a valid Westwood traffic warrant. Subject posted bond via credit card.
20250183	Drugs/Narcotics	Reporting officer conducted traffic and arrested driver for marijuana possession.
20250186	Warrant	Officer conducted a traffic stop and subject showed to have a valid Prairie Village Warrant.
20250188	Warrant	Reporting officer served a Westwood warrant during a traffic stop.
20250191	Auto-Abandoned/Recovery	Officer responded to an abandoned vehicle call and discovered the vehicle had been stolen out of Kansas City, MO. The vehicle was confirmed stolen with KCMOPD and after notifying the owner it was towed from the scene.
20250193	Auto Theft	Officer responded to auto theft report. Subject's truck was stolen while he was inside working on a job site. There were no signs of forced entry and the driver still had the keys.
20250195	Warrant	Reporting officer conducted traffic and found driver to have a Johnson County warrant. Then the subject was transported to the hospital for medical issues. After medically cleared, the subject was transported to Olathe ADC.
20250196	Criminal Damage to Property	A caller advised he saw four people breaking into a car in the parking lot. The responding officer scared the suspects away in their car when he arrived. The officer found a car broken into in the lot.
20250199	Warrant	Reporting officer conducted traffic and found the driver to have a Wyandotte County warrant and suspended license. Driver was arrested and transported to WYCO jail.

Westwood Police Department Westwood City Council Report

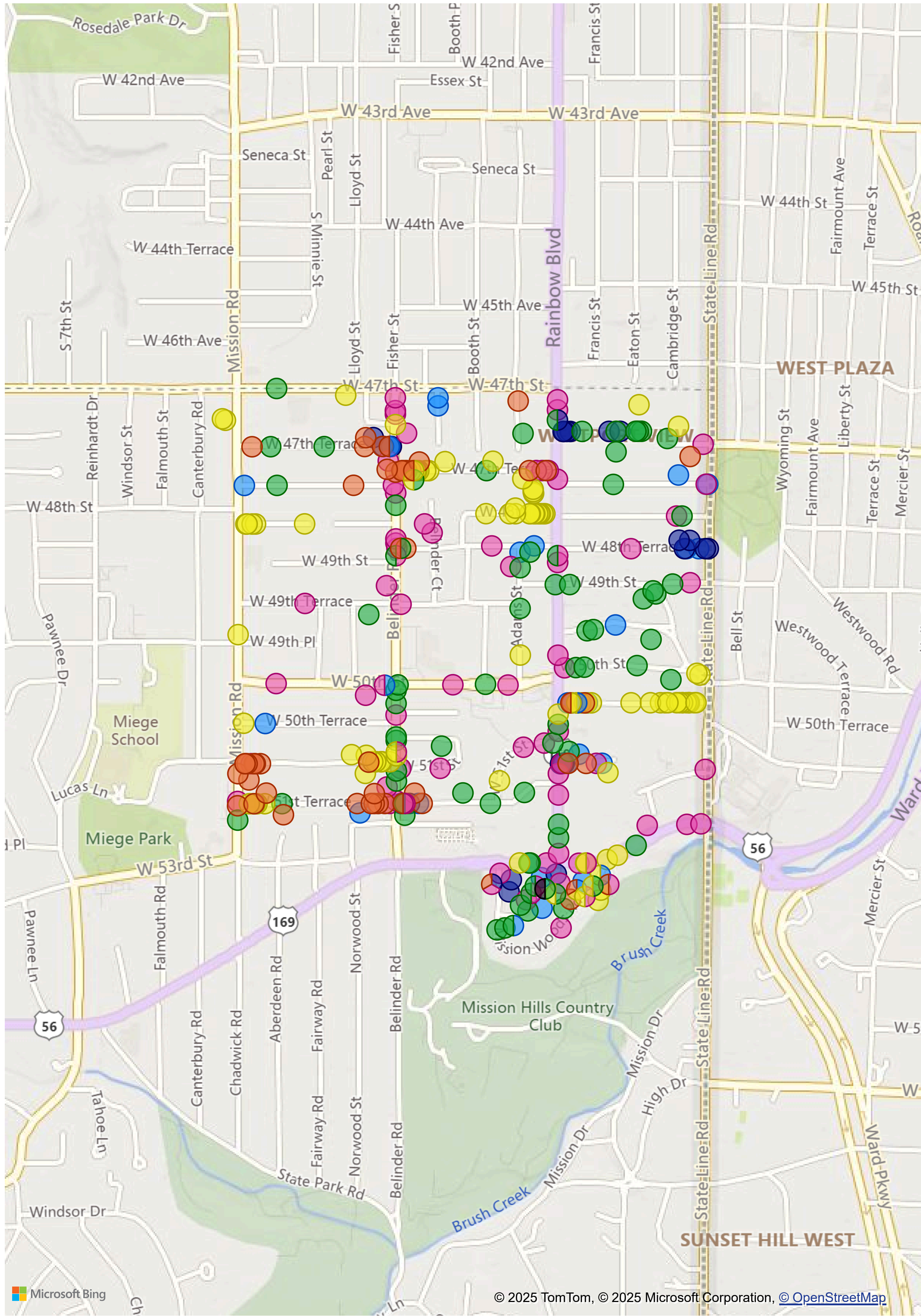
5/1/2025



5/31/2025



Area Checks by Officer



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

434

**City of Westwood
Treasurer's Report
May 31, 2025**

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
 - a. Ending unencumbered cash through 5/31/2025 was \$4,881,007. The 5/31/24 cash balance was \$3,594,005. This is an increase in cash of \$1,287,002.
2. Cash Flow – shows beginning cash by fund and associated revenues and expenditures for each fund in a more summarized format.
3. Statement of Operations – General Fund
 - a. Revenue received for the month was \$238,949. Total Revenue received through May 31, 2025, was \$1,660,316. The prior year revenue to date was \$1,478,416. Current year to date revenue is greater than the prior year revenue by \$181,900.
 - i. The increase is due to Ad Valorem Taxes increasing by \$75,214, fees and licenses increasing by \$23,487, Intergovernmental increasing by \$19,638, Building permits increasing by \$17,822 and interest income up by \$8,301 and miscellaneous revenue up by \$13,958.
 - ii. The City received a reimbursement from the Kansas Adjutant General in May for \$26,686.
 - b. The May expenditures totaled \$209,229. The year-to-date expenditures are \$1,206,889. This is an increase of \$12,754 over the prior year expenditures.
 - i. The administrative expenditures increased by \$8,978 over May 2024. This was mainly due to equipment and maintenance.
 - ii. The Police expenditures increased overall by \$21, 708 through May 2025 compared to May 2024. This is due to the general operating expenses and employee benefits to date.
 - iii. The Parks and Recreation expenditures decreased by \$3,761. This is due to equipment and maintenance decrease along with less expended to park and events.
 - c. Net Receipts Over Expenditures are \$453,426 year to date. The prior year was \$284,281. This is an increase in revenue over the expenditures through May 2025 of \$169,145.
4. Statement of Operations - Other Funds
 - a. The Woodside TIF/CID Fund collected \$32,267 in CID funds for the month of May. UMB payment was made for \$19,751.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer

ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of **City of Westwood, Kansas** (a municipal entity), which comprises the statement of assets, liabilities and fund balance by fund – regulatory basis and the statement of cash flow – regulatory basis as of and for the one month ended May 31, 2025, in accordance with the regulatory basis of accounting, and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

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

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

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

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



ADAMSBROWN, LLC
Certified Public Accountants
Overland Park, Kansas

June 11, 2025



City of Westwood, Kansas
Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis
 As of May 31, 2025

	General Fund	Capital	Equipment	Stormwater	Special Highway	Woodside	Debt Service	All Funds
	05/31/2025	Improvements	Reserve Fund	Fund	Fund	TIF/CID Fund	Fund	05/31/2025
		Fund	05/31/2025	05/31/2025	05/31/2025	05/31/2025	05/31/2025	05/31/2025
Assets								
Current Assets								
Cash In Bank	576,935.41	520,943.38	70,391.07	298,138.49	259,895.06	403,108.46	139,897.54	2,269,309.41
Cash In Bank - Bond Fund	39,052.34	0.00	0.00	0.00	0.00	0.00	0.00	39,052.34
Cash In Bank - Woodside Village Acct	9.67	0.00	0.00	0.00	0.00	0.00	0.00	9.67
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Cash Charles Schwab 2843	2,061.73	0.00	0.00	0.00	0.00	0.00	0.00	2,061.73
Cash Charles Schwab 3099	1,869.62	5,608.81	1,869.58	934.82	0.00	3,739.21	0.00	14,022.04
Investment Charles Schwab 2843	1,031,892.28	0.00	0.00	0.00	0.00	0.00	0.00	1,031,892.28
Investment Charles Schwab 3099	202,749.63	609,992.55	203,330.86	101,665.42	0.00	406,661.70	0.00	1,524,400.16
Total Current Assets	1,854,909.68	1,136,544.74	275,591.51	400,738.73	259,895.06	813,509.37	139,897.54	4,881,086.63
Total Assets	\$ 1,854,909.68	\$ 1,136,544.74	\$ 275,591.51	\$ 400,738.73	\$ 259,895.06	\$ 813,509.37	\$ 139,897.54	\$ 4,881,086.63
Liabilities and Fund Balance								
Current Liabilities								
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	37,909.99	0.00	0.00	0.00	0.00	0.00	0.00	37,909.99
Total Current Liabilities	37,919.18	0.00	0.00	0.00	0.00	0.00	0.00	37,919.18
Total Liabilities	37,919.18	0.00	0.00	0.00	0.00	0.00	0.00	37,919.18
Fund Balance								
Fund Balance	1,360,098.26	973,938.59	332,209.23	252,304.48	230,636.08	802,800.44	170,739.39	4,122,726.47
Fund Balance - Current Year	456,892.24	162,606.15	(56,617.72)	148,434.25	29,258.98	10,708.93	(30,841.85)	720,440.98
Total Fund Balance	1,816,990.50	1,136,544.74	275,591.51	400,738.73	259,895.06	813,509.37	139,897.54	4,843,167.45
Total Liabilities and Fund Balance	\$ 1,854,909.68	\$ 1,136,544.74	\$ 275,591.51	\$ 400,738.73	\$ 259,895.06	\$ 813,509.37	\$ 139,897.54	\$ 4,881,086.63

See accountants' compilation report.



City of Westwood, Kansas

Statement of Cash Flow - Regulatory Basis

For the One Month Ended May 31, 2025

	General Fund Month Ending 05/31/2025	Capital Improvements Fund Month Ending 05/31/2025	Equipment Reserve Fund Month Ending 05/31/2025	Stormwater Fund Month Ending 05/31/2025	Special Highway Fund Month Ending 05/31/2025	Woodside TIF/CID Fund Month Ending 05/31/2025	Debt Service Fund Month Ending 05/31/2025	All Funds Month Ending 05/31/2025
Unencumbered Cash, Beginning Period	1,824,508.76	1,100,619.15	274,645.36	400,232.82	259,895.06	798,879.49	139,897.54	4,798,678.18
Receipts								
Taxes	100,748.79	32,755.30	0.00	0.00	0.00	0.00	0.00	133,504.09
Fees and Licenses	50,320.18	0.00	0.00	0.00	0.00	0.00	0.00	50,320.18
Building Permits	10,467.00	0.00	0.00	0.00	0.00	0.00	0.00	10,467.00
Intergovernmental	30,088.42	0.00	0.00	0.00	0.00	0.00	0.00	30,088.42
Restricted Fees	0.00	0.00	0.00	0.00	0.00	32,267.62	0.00	32,267.62
Fines	10,121.00	0.00	0.00	0.00	0.00	0.00	0.00	10,121.00
Reimbursements	26,686.24	0.00	0.00	0.00	0.00	0.00	0.00	26,686.24
Interest Earnings	7,389.29	3,170.29	1,056.76	528.38	0.00	2,113.53	0.00	14,258.25
Miscellaneous	3,128.53	0.00	0.00	0.00	0.00	0.00	0.00	3,128.53
Total Receipts	238,949.45	35,925.59	1,056.76	528.38	0.00	34,381.15	0.00	310,841.33
Expenditures								
Salary & Benefits	140,755.68	0.00	0.00	0.00	0.00	0.00	0.00	140,755.68
Employee Expenses	2,929.63	0.00	0.00	0.00	0.00	0.00	0.00	2,929.63
Professional Fees	28,558.09	0.00	0.00	0.00	0.00	0.00	0.00	28,558.09
General Operating Expenses	8,975.78	0.00	0.00	0.00	0.00	0.00	0.00	8,975.78
Utilities	22,938.59	0.00	0.00	0.00	0.00	0.00	0.00	22,938.59
Equipment and Maintenance	2,606.33	0.00	110.61	0.00	0.00	0.00	0.00	2,716.94
Street and Stormwater	0.00	0.00	0.00	22.47	0.00	0.00	0.00	22.47
Park and Events	2,384.43	0.00	0.00	0.00	0.00	0.00	0.00	2,384.43
Miscellaneous	0.00	0.00	0.00	0.00	0.00	19,751.27	0.00	19,751.27
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	209,148.53	0.00	110.61	22.47	0.00	19,751.27	0.00	229,032.88
Adjustments								
Increase / (Decrease) in Refundable Bond Deposits	600.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
Total Adjustments	600.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
Ending Cash	\$ 1,854,909.68	\$ 1,136,544.74	\$ 275,591.51	\$ 400,738.73	\$ 259,895.06	\$ 813,509.37	\$ 139,897.54	\$ 4,881,086.63

CITY OF WESTWOOD, KANSAS

Supplementary Information



City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
 General Fund
 For The One and Five Months Ended May 31, 2025 and May 31, 2024

	Month Ending	Year To Date	Year To Date	Year Ending	
	05/31/2025	05/31/2025	05/31/2024	12/31/2025	12/31/2025
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Receipts					
Taxes	\$ 100,748.79	\$ 1,118,550.59	\$ 1,043,336.94	\$ 2,235,147.00	\$ (1,116,596.41)
Fees and Licenses	50,320.18	216,527.30	193,040.50	444,124.00	(227,596.70)
Building Permits	10,467.00	39,766.93	21,944.70	85,000.00	(45,233.07)
Intergovernmental	30,088.42	155,848.28	136,209.64	372,500.00	(216,651.72)
Fines	10,121.00	48,523.00	44,511.00	100,000.00	(51,477.00)
Reimbursements	26,686.24	30,759.42	11,286.03	0.00	30,759.42
Interest Earnings	7,389.29	30,879.82	22,578.76	50,000.00	(19,120.18)
Miscellaneous	3,128.53	19,460.20	5,508.40	5,250.00	14,210.20
Total Receipts	238,949.45	1,660,315.54	1,478,415.97	3,292,021.00	(1,631,705.46)
Expenditures					
General Overhead					
Salary & Benefits	2,964.20	16,281.00	18,861.35	50,400.00	(34,119.00)
Employee Expenses	(246.85)	3,888.77	3,529.47	14,000.00	(10,111.23)
Professional Fees	7,342.59	58,326.54	115,848.93	270,750.00	(212,423.46)
General Operating Expenses	1,271.38	11,085.77	25,134.06	1,145,350.00	(1,134,264.23)
Utilities	18,523.89	98,978.16	82,090.78	289,753.00	(190,774.84)
Equipment and Maintenance	116.98	183.73	2,624.27	0.00	183.73
Street and Stormwater	0.00	(78.52)	0.00	0.00	(78.52)
Park and Events	0.00	8,715.00	13,641.50	14,500.00	(5,785.00)
Miscellaneous	0.00	54,600.02	0.00	50,000.00	4,600.02
Intergovernmental	0.00	0.00	0.00	20,000.00	(20,000.00)
Interfund Transfers	0.00	0.00	0.00	383,487.00	(383,487.00)
Total General Overhead	29,972.19	251,980.47	261,730.36	2,238,240.00	(1,986,259.53)
Administrative					
Salary & Benefits	32,859.19	174,971.64	185,082.02	509,068.00	(334,096.36)
Employee Expenses	1,789.57	5,228.08	7,755.70	21,000.00	(15,771.92)
Professional Fees	18,288.49	34,809.51	15,479.16	50,000.00	(15,190.49)
General Operating Expenses	1,768.37	6,723.83	4,594.21	2,500.00	4,223.83
Interfund Transfers	0.00	0.00	0.00	5,000.00	(5,000.00)
Total Administrative	54,705.62	221,733.06	212,911.09	587,568.00	(365,834.94)
Public Works					
Salary & Benefits	34,827.84	212,520.88	172,783.19	490,793.00	(278,272.12)
Employee Expenses	339.00	3,137.82	4,131.82	8,200.00	(5,062.18)
Professional Fees	0.00	0.00	0.00	17,000.00	(17,000.00)
General Operating Expenses	1,378.74	6,332.62	6,463.77	27,550.00	(21,217.38)
Utilities	1,138.62	4,293.53	2,967.42	19,580.00	(15,286.47)
Equipment and Maintenance	2,294.07	34,288.67	30,641.65	60,500.00	(26,211.33)
Interfund Transfers	0.00	0.00	0.00	30,000.00	(30,000.00)
Total Public Works	39,978.27	260,573.52	216,987.85	653,623.00	(393,049.48)
Police					
Salary & Benefits	70,104.45	419,545.62	400,103.27	1,034,175.00	(614,629.38)
Employee Expenses	1,047.91	10,860.43	8,365.26	28,000.00	(17,139.57)

See accountants' compilation report.



City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
 General Fund
 For The One and Five Months Ended May 31, 2025 and May 31, 2024

	Month Ending 05/31/2025	Year To Date 05/31/2025	Year To Date 05/31/2024	Year Ending 12/31/2025	
	<u>Actual</u>	<u>Actual</u>	<u>Prior Year</u>	<u>Current Budget</u>	<u>Over/(Under) Budget</u>
Professional Fees	2,927.01	6,300.67	6,102.64	51,900.00	(45,599.33)
General Operating Expenses	4,557.29	22,030.43	16,560.37	72,100.00	(50,069.57)
Utilities	766.54	1,277.56	1,301.82	4,500.00	(3,222.44)
Equipment and Maintenance	147.76	1,710.60	7,727.66	12,000.00	(10,289.40)
Park and Events	0.00	1,100.00	1,229.46	1,500.00	(400.00)
Interfund Transfers	0.00	0.00	0.00	30,000.00	(30,000.00)
Total Police	<u>79,550.96</u>	<u>462,825.31</u>	<u>441,390.48</u>	<u>1,234,175.00</u>	<u>(771,349.69)</u>
Parks & Rec					
General Operating Expenses	0.00	0.00	904.95	3,000.00	(3,000.00)
Utilities	2,509.54	3,547.70	3,353.91	30,000.00	(26,452.30)
Equipment and Maintenance	47.52	47.52	1,946.52	10,000.00	(9,952.48)
Park and Events	2,384.43	2,715.72	4,563.87	15,750.00	(13,034.28)
Total Parks & Rec	<u>4,941.49</u>	<u>6,310.94</u>	<u>10,769.25</u>	<u>58,750.00</u>	<u>(52,439.06)</u>
Non-Departmental					
Miscellaneous	0.00	0.00	50,346.24	0.00	0.00
Total Non-Departmental	<u>0.00</u>	<u>0.00</u>	<u>50,346.24</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>209,148.53</u>	<u>1,203,423.30</u>	<u>1,194,135.27</u>	<u>4,772,356.00</u>	<u>(3,568,932.70)</u>
Receipts Over (Under) Expenditures	<u>\$ 29,800.92</u>	<u>\$ 456,892.24</u>	<u>\$ 284,280.70</u>	<u>\$ (1,480,335.00)</u>	<u>\$ 1,937,227.24</u>

See accountants' compilation report.



City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The One Month Ended May 31, 2025

	Other Funds					
	Capital Improvements Fund	Equipment Reserve Fund	Stormwater Fund	Special Highway Fund	Woodside TIF/CID Fund	Debt Service Fund
	Month To Date 05/31/2025 <u>Actual</u>	Month To Date 05/31/2025 <u>Actual</u>	Month To Date 05/31/2025 <u>Actual</u>	Month To Date 05/31/2025 <u>Actual</u>	Month To Date 05/31/2025 <u>Actual</u>	Month To Date 05/31/2025 <u>Actual</u>
Receipts						
Taxes						
City Sales & Use Tax - Special	\$ 32,755.30	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Taxes	<u>32,755.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted Fees						
WV Ad Valorem Tax	0.00	0.00	0.00	0.00	266,123.69	0.00
WV CID-1	0.00	0.00	0.00	0.00	(245,034.53)	0.00
WV CID-2	0.00	0.00	0.00	0.00	11,178.46	0.00
Interest Earnings	3,170.29	1,056.76	528.38	0.00	2,113.53	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	<u>35,925.59</u>	<u>1,056.76</u>	<u>528.38</u>	<u>0.00</u>	<u>34,381.15</u>	<u>0.00</u>
Expenditures						
Equipment and Maintenance						
Machinery & Equipment Purchase	0.00	110.61	0.00	0.00	0.00	0.00
Street and Stormwater						
Stormwater Expense	0.00	0.00	22.47	0.00	0.00	0.00
Miscellaneous						
UMB CID Payment	0.00	0.00	0.00	0.00	19,751.27	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>110.61</u>	<u>22.47</u>	<u>0.00</u>	<u>19,751.27</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	<u>\$ 35,925.59</u>	<u>\$ 946.15</u>	<u>\$ 505.91</u>	<u>\$ 0.00</u>	<u>\$ 14,629.88</u>	<u>\$ 0.00</u>

See accountants' compilation report.



City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The Five Months Ended May 31, 2025

Other Funds

	Capital Improvements Fund Year To Date 05/31/2025 Actual	Equipment Reserve Fund Year To Date 05/31/2025 Actual	Stormwater Fund Year To Date 05/31/2025 Actual	Special Highway Fund Year To Date 05/31/2025 Actual	Woodside TIF/CID Fund Year To Date 05/31/2025 Actual	Debt Service Fund Year To Date 05/31/2025 Actual
Receipts						
Taxes						
Ad Valorem Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,481.60
City Sales & Use Tax - Special	152,258.94	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	420.31
Restricted Fees						
Stormwater Utility Fee	0.00	0.00	153,881.80	0.00	0.00	0.00
State Hwy Maintenance	0.00	0.00	0.00	7,379.50	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	22,141.36	0.00	0.00
WV Ad Valorem Tax	0.00	0.00	0.00	0.00	266,123.69	0.00
WV CID-1	0.00	0.00	0.00	0.00	105,371.40	0.00
WV CID-2	0.00	0.00	0.00	0.00	56,036.10	0.00
Interest Earnings	10,347.21	3,449.06	1,724.54	0.00	6,898.15	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	162,606.15	3,449.06	155,606.34	29,520.86	434,429.34	12,901.91
Expenditures						
Professional Fees	0.00	0.00	0.00	0.00	52,440.00	0.00
Equipment and Maintenance						
Machinery & Equipment Purchase	0.00	60,066.78	0.00	0.00	0.00	0.00
State Highway Maintenance	0.00	0.00	0.00	57.86	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	0.00	0.00	0.00	0.00	0.00	9,900.00
Special Highway Expense	0.00	0.00	0.00	204.02	0.00	0.00
Stormwater Expense	0.00	0.00	7,172.09	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	266,123.69	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	105,156.72	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	33,843.76
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	60,066.78	7,172.09	261.88	423,720.41	43,743.76
Receipts Over (Under) Expenditures	\$ 162,606.15	\$ (56,617.72)	\$ 148,434.25	\$ 29,258.98	\$ 10,708.93	\$ (30,841.85)

See accountants' compilation report.



City of Westwood, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For The Five Months Ended May 31, 2025

	Certified Budget	Expenditures Chargeable to Current Year	Difference Over/(Under)
Expenditures			
General Fund	\$ 4,772,356.00	\$ 1,203,423.30	\$ (3,568,932.70)
Capital Improvements Fund	\$ 723,382.00	\$ 0.00	\$ (723,382.00)
Equipment Reserve Fund	\$ 88,250.00	\$ 60,066.78	\$ (28,183.22)
Stormwater Fund	\$ 169,516.00	\$ 7,172.09	\$ (162,343.91)
Special Highway Fund	\$ 200,000.00	\$ 261.88	\$ (199,738.12)
Woodside TIF/CID Fund	\$ 768,677.00	\$ 423,720.41	\$ (344,956.59)
Debt Service Fund	\$ 436,688.00	\$ 43,743.76	\$ (392,944.24)
Total Expenditures	\$ 7,158,869.00	\$ 1,738,388.22	\$ (5,420,480.78)

See accountants' compilation report.

COUNCIL ACTION FORM

Meeting Date: June 12, 2025

Staff Contact: Leslie Herring City Administrator

Agenda Item: Receive Presentation of 2024 Independent Financial Audit

Background/Description of Item

Higdon & Hale CPAs, PC has completed the 2024 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 2024 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.

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, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2024, 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* as December 31, 2024. 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.

Draft
Discussion Purposes Only
Date: _____

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 12, 2025

City of Westwood Kansas
 Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2024

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	\$ 1,505,391	\$ -	\$ 3,693,913	\$ 3,778,439	\$ 1,420,865	\$ 38,315	\$ 1,459,180
Woodside TIF	602,664	-	887,572	687,436	802,800	-	802,800
Capital Improvements	306,230	-	970,480	302,947	973,763	2,275	976,038
Equipment Reserve	346,488	-	426,751	444,416	328,823	-	328,823
Special Highway	169,094	-	61,804	261	230,637	-	230,637
GO Bond Fund	144,555	-	258,571	232,388	170,738	-	170,738
Storm Water Fund	189,217	-	244,882	182,654	251,445	2,293	253,738
Total Reporting Entity	\$ 3,263,639	\$ -	\$ 6,543,973	\$ 5,628,541	\$ 4,179,071	\$ 42,883	\$ 4,221,954

COMPOSITION OF CASH

General Fund - 1st National Bank	\$ 1,655,135
Bond Deposit Account - 1st National Bank	\$ 37,068
Westwood Village - 1st National Bank	\$ 8
Schwab - Cash	\$ 3,536
Schwab - Cash	\$ 490
Schwab - Investment	\$ 1,013,314
Schwab Investment	\$ 1,512,064
Deposits and Checks in Transit	\$ -
Petty Cash	\$ 339
	<u>\$ 4,221,954</u>

Item A. Section X, Item

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

City of Westwood Kansas
 Summary of Expenditures- Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance Positive [Negative]
				Chargeable to Current Year Budget	Budget	
General Fund	\$ 4,703,786	-	4,703,786	\$ 3,778,439	\$	925,347
Woodside TIF	623,562	-	623,562	687,436		(63,874)
Capital Improvements	361,976	-	361,976	302,947		59,029
Equipment Reserve	741,414	-	741,414	444,416		296,998
Special Highway	60,000	-	60,000	261		59,739
GO Bond Fund	401,238	-	401,238	232,388		168,850
Storm Water Fund	194,516	-	194,516	182,654		11,862
	\$ 7,086,492	\$ -	\$ 7,086,492	\$ 5,628,541	\$	1,457,951

Item A. Section X, Item

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

Summary of Significant Accounting Policies

Note 1 – Reporting Entity

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

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

Basis of Accounting

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

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

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

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

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

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

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

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

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

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

Note 2 – Budgetary Information

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

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

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral hearing in relation to the 2023 and 2024, and 2025 budget years.

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

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

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

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

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

Note 3 – Deposits and Investments

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

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

Concentration of credit risk. State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Municipality’s allocation of investments as of December 31, 2024 is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>	<u>Investment</u>
First National Bank of Kansas – Demand Deposit Accounts	40.00%	\$ 1,692,211
Charles Schwab – Government Securities	60.00%	\$ 2,529,404

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, 2024.

At December 31, 2024, the Government’s carrying amount of deposits was \$1,692,213. The bank balance of \$1,692,213 was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance; \$1,442,213 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	\$ 545,242
General Fund	Debt Service	\$ 19,395
General Fund	Equipment Reserve	\$ 325,000
Stormwater Fund	Capital Improvements	\$ 25,000
Stormwater Fund	Debt Service	\$ 43,516
Stormwater Fund	Equipment Reserve	\$ 100,000
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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from (non-school municipality) were \$67,742 for KPERS and \$155,946 for KP&F for the year ended December 31, 2024.

Note 5 – Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2024, the city's proportionate share of the collective net pension liability reported by KPERS was \$599,090 and \$1,451,778 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 which was rolled forward to June 30, 2024. 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 May 8, 2024 which was the first day the financial statements were available for release. In May 2023 the Shawnee Mission School District agreed to sell the former Westwood View school to the City for \$2,650,000. This transaction is still in process. The City has agreed to sell certain property on Rainbow to Karbank Companies and use the proceeds to retire the lease obligation on 5050 Rainbow.

Note 8 - Woodside Village Project and Midwest Transplant Network Project

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

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

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

Note 9- Purchase of 5050 Rainbow

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

2025	\$	19,250
2026		<u>284,625</u>
Total	\$	<u>303,875</u>

Note 10- Schedule of Long-Term Debt

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year
Revenue Bonds:								
Payable from Tax Revenue Generated from the projects and the project owners								
Series 2014 - Special Obligation Tax Increment Revenue Bonds (Woodside Village TIF Project)	Variable	7/1/2014	3,150,000	9/1/2023	2,310,000	-	(160,000)	2,150,000
Taxable Special Obligation Community Improvement District Revenue Bonds (Woodside Village CID Project)	Variable	7/1/2014	1,700,000	9/1/2035	1,496,000	-	(34,000)	1,462,000
Midwest Transplant Network, Inc - Industrial Revenue Bonds -Series 2014 A	Variable	1/22/2014	8,000,000	4/1/2024	1,600,000	-	(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

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

City of Westwood Kansas
 General Fund
 Schedule of Cash Receipts and Expenditures-Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2024

	Actual	Budget	Variance Positive (Negative)
Cash Receipts			
Taxes	\$ 2,250,299	\$ 2,110,854	\$ 139,445
Fees and Licenses	443,705	472,200	(28,495)
Building Permits	99,803	160,000	(60,197)
Intergovernmental	324,468	325,100	(632)
Restricted Use	345,242		
Fines	107,385	80,000	27,385
Interst Earnings	57,764	50,000	7,764
Other Revenues	65,247	5,250	59,997
Total Cash Receipts	\$ 3,693,913	\$ 3,203,404	\$ 145,267
Expenditures and Transfers Subject to Budget			
Administration	\$ 1,817,554	\$ 2,654,206	\$ 836,652
Public Works	765,971	764,530	(1,441)
Public Safety	1,138,076	1,213,800	75,724
Cash Basis Carryforward		-	
Parks and Recreation	56,838	71,250	14,412
Total Expenditures and Transfers Subject to Budget	\$ 3,778,439	\$ 4,703,786	\$ 925,347
Receipts Over [Under] Expenditures	\$ (84,526)		
Prior year Fund Balance Adjustment	-		
Unencumbered Cash, Beginning	1,505,391		

Item A. Section X, Item

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

City of Westwood Kansas
General Fund

Schedule of Cash Receipts and Expenditures-Actual, and Budget
Regulatory Basis \$ 1,420,863

For the Year Ended December 31, 2024

Unencumbered Cash, Ending

Item A. Section X, Item

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

City of Westwood Kansas
 Woodside TIF Fund
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis

For the Year Ended December 31, 2024

	Actual	Budget	Variance Positive (Negative)
WV AD-Valorem Tax	\$ 522,119	\$ 400,000	\$ 122,119
Transfer From General Fund	-	-	-
WV CID-1	237,039	223,562	13,477
WV CID-2	124,911	94,348	
Interest Earnings	3,503	-	3,503
Total Cash Receipts	\$ 887,572	\$ 717,910	\$ 3,503
Expenditures and Transfers			
Transfer to UMB TIF	\$ 454,134	\$ 400,000	\$ (54,134)
Transfer to UMB CID	\$ 233,302	\$ 223,562	\$ (9,740)
Woodside Village TIF	-	-	-
Total Expenditures and Transfers	\$ 687,436	\$ 623,562	\$ (63,874)
Receipts Over [Under] Expenditures	200,136		
Prior Period Adjustment	-		
Unencumbered Cash, Beginning	602,666		
Unencumbered Cash, Ending	<u>802,802</u>		

Item A. Section X, Item

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

City of Westwood Kansas
 Capital Improvement Funds
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2024

	Actual	Budget	Variance Positive (Negative)
City Sales and Use Tax - Special	\$ 385,198	\$ -	\$ 385,198
JOCO Cars Program	-	-	-
Bond Proceeds	-	-	-
Interest Earning	5,254	-	5,254
Reimbursements	9,786	-	9,786
Interfund Transfers	570,242	-	570,242
Total Cash Receipts	\$ 970,480	\$ -	\$ 970,480
Expenditures and Transfers			
Professional Fees	\$ 109,207	\$ -	\$ 109,207
Repairs and Maintenance Streets	18,740	-	18,740
Capital Improvement Expense	-	361,976	(361,976)
Bond Project Costs	-	-	-
Interfund Transfers	175,000	-	175,000
Total Expenditures and Transfers Subject to Budget	\$ 302,947	\$ 361,976	\$ (59,029)
Receipts Over [Under] Expenditures	\$ 667,533		
Prior Year Fund Balance Adjustment	-		
Unencumbered Cash, Beginning	306,230		
Unencumbered Cash, Ending	\$ 973,763		

Item A. Section X, Item

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

City of Westwood Kansas
 Equipment Reserve Funds
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2024

	Actual	Budget	Variance Positive (Negative)
Interest Earnings	\$ 1,751		
Interfund Transfers	425,000 \$	425,000 \$	-
Total Cash Receipts	426,751	425,000	-
Expenditures and Transfers			
General Operating Expenses	-		
Capital Improvement Expense	-		
Machinery and Equipment Purchases	444,416	741,414	296,998
Total Expenditures and Transfers Subject to Budget	\$ 444,416 \$	741,414 \$	296,998
Receipts Over [Under] Expenditures	\$ (17,665) \$	(316,414) \$	296,998
Unencumbered Cash, Beginning	346,489		
Unencumbered Cash, Ending	<u>328,824</u>		

Item A. Section X, Item

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

City of Westwood Kansas
 Special Highway Funds
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2024

	Actual	Budget	Variance Positive (Negative)
State Highway Maintenance Reimbursements	\$ 14,830	\$ 14,820	\$ 10
Special Highway Fund Revenue	\$ 46,974	\$ 44,000	\$ 2,974
Total Cash Receipts	\$ 61,804	\$ 59,665	\$ 2,984
Expenditures and Transfers Special Highway Expense	261	60,000	(59,739)
Total Expenditures and Transfers Subject to Budget	\$ 261	\$ 60,000	\$ (59,739)
Receipts Over [Under] Expenditures	\$ 61,543	\$ (335)	\$ (56,755)
Prior Period Adjustment	-		
Unencumbered Cash, Beginning	169,093		
Unencumbered Cash, Ending	\$ 230,636		

Item A. Section X, Item

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

City of Westwood Kansas
 Storm Water Fund
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis

For the Year Ended December 31, 2024

	Actual	Budget	Variance Positive (Negative)
Storm Water Fund - Fee	\$ 244,006	\$ 240,000	\$ 4,006
Interest Earnings	\$ 876	\$ -	\$ 876
Interfund Transfers	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -
Total Cash Receipts	\$ 244,882	\$ 240,000	\$ 4,882
Expenditures and Transfers			
Equipment Maintenance	\$ 213	\$ -	\$ 213
Operating Expenses	1,576	-	1,576
Stormwater Expense	10,925	6,000	4,925
Leaf Pickup Expense	1,424	20,000	(18,576)
Interfund Transfers	168,516	168,516	-
Total Expenditures and Transfers Subject to Budget	\$ 182,654	\$ 194,516	(11,862)
Receipts Over [Under] Expenditures	62,228	45,484	16,744
Unencumbered Cash, Beginning	189,217		
Unencumbered Cash, Ending	\$ 251,445		

Item A. Section X, Item

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

General Obligation Bond Fund

Schedule of Cash Receipts and Expenditures-Actual

Regulatory Basis

For the Year Ended December 31, 2024

	Actual	Budget	Variance Positive (Negative)
Ad Valorem Taxes	\$ 19,182	\$ 21,248	\$ (2,066)
Motor Vehicle Tax	1,478	1,370	108
Loss From Woodside TIF		(2,745)	2,745
Interfund Transfers	237,911	237,911	-
Total Cash Receipts	\$ 258,571	\$ 257,784	\$ 787
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		169,400	169,400
Debt Service	212,588	212,588	-
Total Expenditures and Transfers Subject to Budget	\$ 232,388	\$ 401,238	\$ 168,850
Receipts Over [Under] Expenditures	26,183	(143,454)	169,637
Unencumbered Cash, Beginning	144,556		
Unencumbered Cash, Ending	\$ 170,739		

Item A. Section X, Item

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

City of Westwood Kansas
 City Special Sales Tax Fund
 Schedule of Cash Receipts and Expenditures-Actual
 Regulatory Basis
 For the Year Ended December 31, 2022

	Actual	Budget	Variance Positive (Negative)
City Sales Tax - Special	\$ -	\$ -	\$ -
Total Cash Receipts	-	-	-
Expenditures and Transfers Capital Projects	-	-	-
Total Expenditures and Transfers Subject to Budget	-	-	-
Receipts Over [Under] Expenditures	-	\$ -	\$ -
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ -		

Item A. Section X, Item

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

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, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2024, 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* as December 31, 2024. 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 12, 2025

COUNCIL ACTION FORM

Meeting Date: June 12, 2025

Staff Contact: Leslie Herring, City Administrator

Agenda Item: Consider Passing Resolution No. 144-2025 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. 144-2025 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, 2024.

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 144-2025

**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, 2024.**

WHEREAS the City of Westwood, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2024 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, 2024.

NOW, THEREFORE BE IT RESOLVED, by the Governing Body of the City of Westwood, Kansas, in regular meeting duly assembled this 12th day of June, 2025 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, 2024.

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 12th day of June, 2025.

David E. Waters, Mayor

ATTEST:

Abby Schneweis, City Clerk

APPROVED AS TO FORM:

Ryan B. Denk, City Attorney

COUNCIL ACTION FORM

Meeting Date: June 12, 2025

Staff Contact: Leslie Herring, 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, 2025 – June 30, 2026

Background / Description of Item

The City's commercial insurance policy runs through June 30, 2025. 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

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:

- Independence Day fireworks event coverage
 - 2025 show policy paid in May in the amount of \$1809
 - Past premiums: \$1,538 in 2022, \$1,638 in 2023, \$1,795 in 2024
- Worker's compensation insurance
 - Provided through KMIT
 - 2025 policy paid in January in the amount of \$28,899
 - Past premiums: \$29,344 in 2022, \$34,090 in 2023, \$27,605 in 2024
- 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
 - Renewed December 2024 for term of 1/1/2025 – 12/31/2025
 - 2025 policy paid in December in the amount of \$10,979
 - Past premiums: \$6,158 in 2022, 10,865 in 2023, \$11,072 in 2024
 - In Spring 2025, MPR offered City opportunity to apply for coverage under its group. The City has been quoted \$5,655 for annual coverage with higher limits. After consultation with Johnson County DTI, the City's technology support service provider, staff recommends binding coverage under MPR's group.

Staff Recommendation

City staff recommends binding renewal coverage with MPR for property & liability insurance for the period of July 1, 2025 – June 30, 2026.

Suggested Motion:

I move to authorize binding renewal coverage with MPR for property & liability insurance for the period of July 1, 2025 – June 30, 2026.

**CITY OF WESTWOOD, RENEWAL PREMIUM COMPARISON
MIDWEST PUBLIC RISK & Others
July 1, 2025-2026**

Coverage	Expiring Premium	Renewal Premium
MPR Package Policy Property, Autos, Equipment, Liability	\$73,447	\$71,603
Cyber Liability	\$11,072 Coalition/Lloyd's	\$5,655.32 MPR/Gallagher/Lloyd's Better Group Pricing/Higher Limits
Fidelity Bonds Individual Bonds	\$1,207	\$1,382 Added 1 more
Fireworks Liability	\$1,795.29	\$1,808.68
KMIT Workers Comp Calendar Year Term	\$27,605 2025 ExMod from 1.15 to 1.20	\$28,899 2 Open Claims
Annualized Totals	\$115,126.29	\$109,348 <\$5,778.29>

NO CHANGE TO POLICY DEDUCTIBLES



INVOICE

PL20250509.105

Leslie Herring
Westwood, City of
4700 Rainbow Blvd
Westwood, KS 66205

Invoice Date: 5/9/2025

FY 25-26 PROPERTY AND LIABILITY CONTRIBUTIONS

Westwood, City of

MPR 218

Effective Date 7/1/2025
Expiration Date 7/1/2026

FY 25-26 Contributions Summary (detail on next page)

Property Contributions	\$34,012.00
Liability Contributions	\$37,591.00
Total Property & Liability Contributions Due	\$71,603.00

Payment Due Date: 6/30/2025

[Link for KS Property/Liability Remittance Information](#)

Notes:

- Property pricing was determined using property values as of **April 30, 2025**
- Fleet Auto ID cards, Coverage Summaries, Coverage Documents & Certificates to be emailed prior to July 1, 2025

FY 25-26 PROPERTY AND LIABILITY CONTRIBUTIONS – DETAIL

Westwood, City of

(MPR 218)

Effective Date 7/1/2025 Expiration Date 7/1/2026

PROPERTY	TIV	Contributions
Property	\$8,125,702.00	\$19,798.00
Auto Physical Damage	\$1,228,962.00	\$11,122.00
Broker Commissions		\$3,092.00
Total Property	\$9,354,664.00	\$34,012.00
LIABILITY	Payroll	Contributions
General Liability		\$12,154.00
Auto Liability		\$7,040.00
Law Enforcement Liability		\$7,319.00
Public Official/Emp Practices Liability		\$7,661.00
Broker Commissions		\$3,417.00
Total Liability	\$1,500,000.00	\$37,591.00
Total Property/Liability Contributions		\$71,603.00

Fiscal Year 2026: Preliminary Budget Presentation

June 12, 2025

Presentation Overview

- Governing Body Goals and Strategies
- Priorities and Issues
- Significant Topics and Trends
- Westwood Structure
- Budget Process
- Prior Actions to Address Issues
- Long-range Operating Financial Factors
- Major Revenues and Expenditures Summary
- Capital Program
- Debt Overview
- Operational Overview
- Staff Recommendations; Council Decisions

Governing Body Goals and Strategies



Maintain 30% reserve in general fund (over five-year projection)
(Governing Body Goal Area: Community Redevelopment)



Identify approaches to assist residents with cost of housing and to attract and retain businesses (Governing Body Goal Areas: Housing, Community Amenities)



Identify sustainable approach to funding capital improvements, including streets, streetlights, and public facilities (Governing Body Goal Areas: Transportation and Infrastructure, Community Amenities)

Priorities and Issues

Priorities



Street maintenance and streetlight replacement



Tree canopy health



Market competitiveness in employee wages and benefits



Land (re)use

Issues

- Capital Improvement Fund revenues exceed current project needs
- Redevelopment (aka reinvestment) and aging trees reducing tree canopy
- State legislature actions creating uncertainty around cities' use of property and sales taxes (for operational and personnel expenses)
- Community resistance to land use changes limits revenue growth and amenity expansion

2024 Community Survey Findings (Priorities)

Ranked Priorities

Funding Approach Preferences

Top Three Priorities by Age Cohort

Priority area	All residents	Age Cohort				
		>30%	20-29%	10-19%	<10%	65+
Street maintenance	67%	55%	55%	78%	73%	70%
Tree care and planting	36%	38%	40%	47%	35%	29%
Streetlights	32%	23%	21%	31%	31%	43%
Environmentally sustainable practices	27%	38%	28%	29%	27%	22%
Rebate program for City property taxes	26%	15%	9%	18%	26%	44%
Bicycle/pedestrian facilities	18%	25%	36%	18%	11%	10%
Recreation programs and community events	18%	38%	28%	22%	8%	9%
Grants for resident housing improvements	18%	28%	21%	20%	16%	13%
City building improvements	15%	5%	19%	10%	18%	19%
Public art	12%	18%	17%	14%	11%	7%
Community room	6%	5%	4%	4%	6%	7%
Organized volunteer program	4%	5%	2%	4%	6%	4%
Bike share program	2%	3%	9%	0%	2%	0%

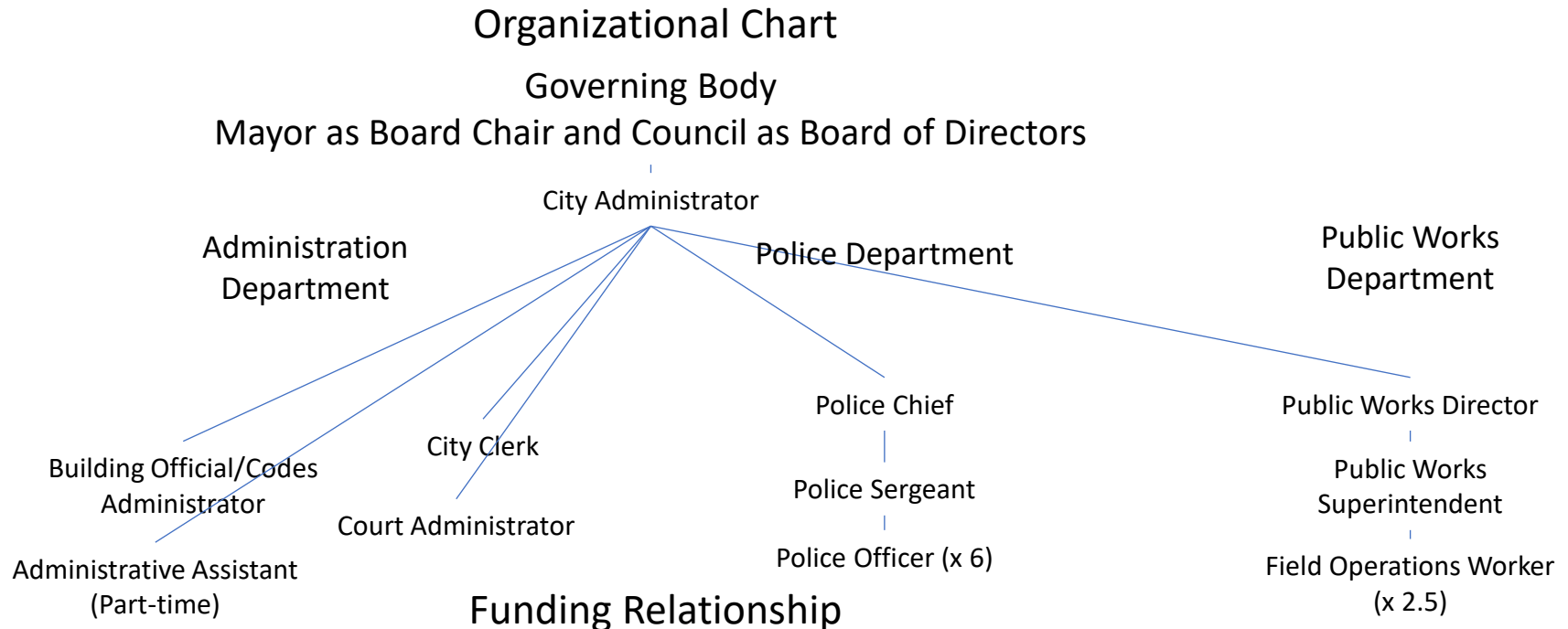


Willingness To Pay Additional Taxes for Capital Improvements (Very + Somewhat Willing) by Income Group and Housing Type



Priority area	All residents	Income Group				Owners	Renters
		<\$60K	\$60-\$120K	\$120-\$200K	>\$200K		
0.5 mill in property taxes	82%	69%	84%	84%	90%	82%	87%
1 mill in property taxes	70%	45%	70%	80%	80%	69%	80%
1.5 mill in property taxes	57%	39%	54%	67%	70%	57%	56%
2 mill in property taxes	49%	34%	46%	53%	65%	49%	53%
.5% in sales tax	64%	54%	62%	71%	67%	65%	53%
.75% in sales tax	49%	33%	49%	52%	61%	50%	38%
1% in sales tax	42%	23%	41%	48%	56%	44%	24%
1.25% in sales tax	34%	15%	28%	37%	52%	35%	19%
1.5% in sales tax	30%	22%	23%	31%	48%	31%	18%

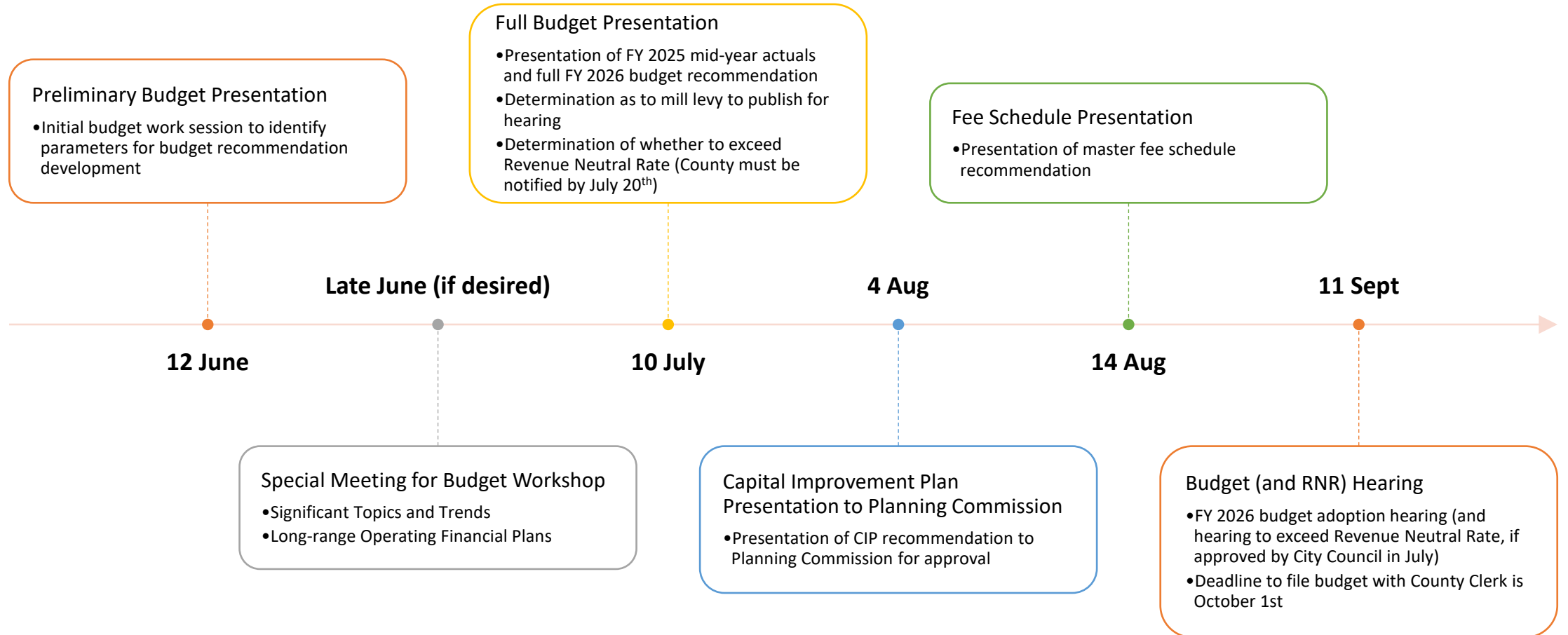
Westwood Structure



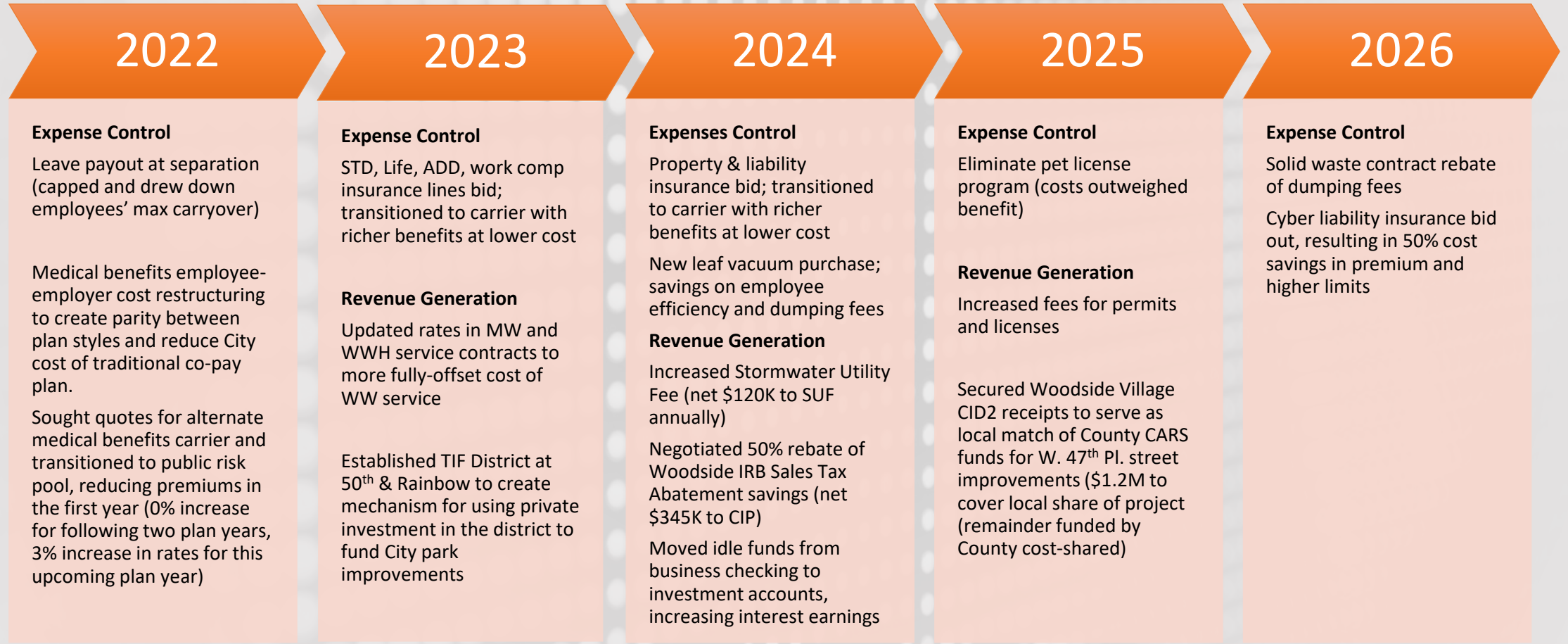
Funding Relationship

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

Budget Calendar



Five-year review of select actions taken to address fiscal sustainability (administrative and legislative)



Long-range Operating Financial Factors

Capital Improvement Plan

The City's CIP is underfunded to keep up with projects.

The local ½ cent special use sales tax expires in 2028 and improvements to the City's local streets aren't eligible for outside funding programs.

Personnel costs

Past market adjustments to wages – although consistently high for Westwood – are on average behind neighboring Northeast Johnson County cities.

Currently, 7/8 Police staff and all Public Works employees are within or above Westwood's target pay ranges. (3/4 staff in Administration are below target pay ranges)

Maintain fund reserves in line with Financial Policy

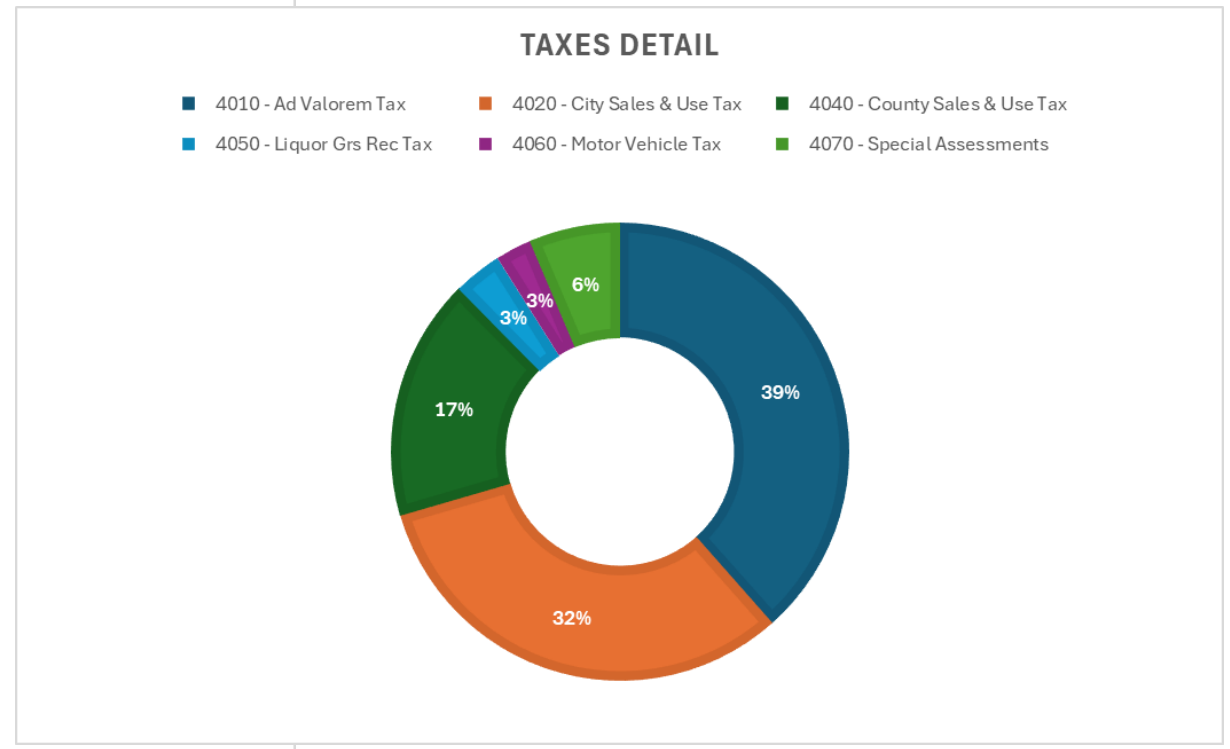
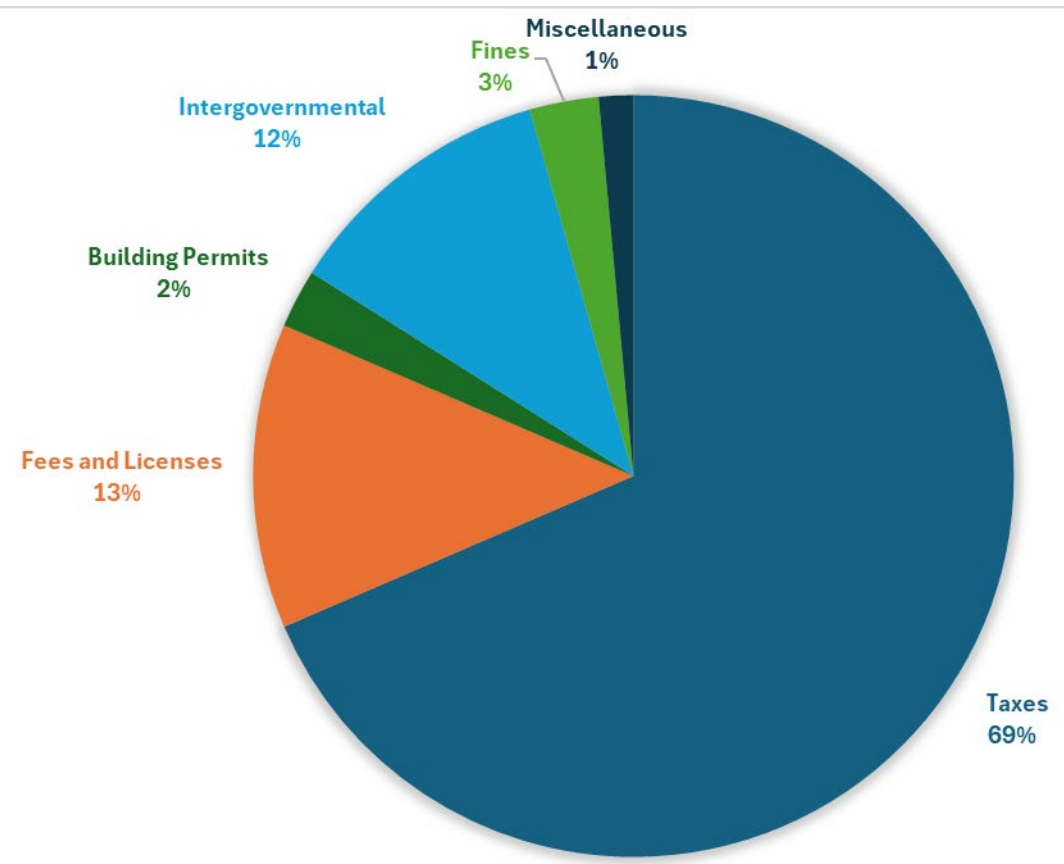
The City's adopted financial policy targets a 30% reserve balance in the General Fund.

From 2023 – 2026, the balance drops from 32% – 20% without additional revenues.

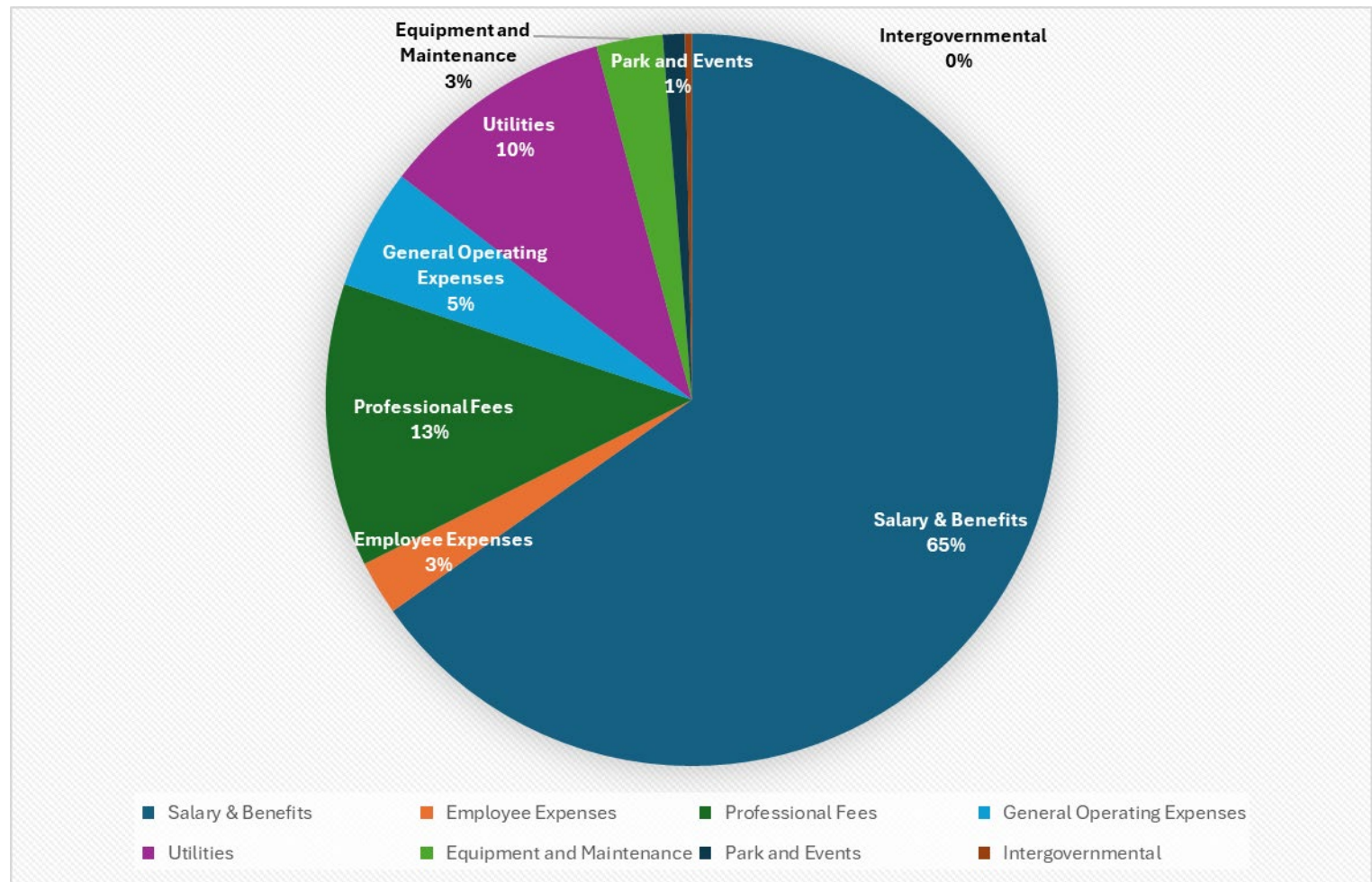
Major Revenues and Expenditures Summary - General Fund

	Year Ending		Year To Date		Current Year Budget		Next Year's Budget	
	12/31/2023	12/31/2024	05/31/2025		12/31/2025		2026	
	Actual	Unaudited Actual	Actual	Forecast	Adopted		Proposed	
Beginning Fund Balance	\$ 1,380,438	\$ 1,465,226	\$ 1,455,794	\$ 1,455,794	\$ 1,480,334		\$ 1,143,568	
Revenues								
Taxes	\$ 2,157,701	\$ 2,250,299	\$ 1,017,802	\$ 2,235,147	\$ 2,235,147	\$ -	\$ 2,340,000	
Fees and Licenses	\$ 477,267	\$ 443,705	\$ 166,207	\$ 441,124	\$ 444,124		\$ 442,000	
Building Permits	\$ 66,464	\$ 99,803	\$ 29,300	\$ 85,000	\$ 85,000		\$ 85,000	
Intergovernmental	\$ 309,081	\$ 324,468	\$ 138,710	\$ 370,500	\$ 372,500		\$ 397,640	
Restricted Use	\$ -	\$ 345,242	\$ -	\$ -	\$ -		\$ -	
Fines	\$ 97,086	\$ 107,385	\$ 38,402	\$ 100,000	\$ 100,000		\$ 100,000	
Miscellaneous	\$ 76,691	\$ 53,978	\$ 23,682	\$ 26,631	\$ 5,250		\$ 50,100	
TOTAL	\$ 3,184,290	\$ 3,624,880	\$ 1,414,103	\$ 3,258,402	\$ 3,242,021		\$ 3,414,740	
Expenditures								
Salary & Benefits	\$ 1,879,598	\$ 1,896,171	\$ 682,563	\$ 1,923,099	\$ 2,084,436		\$ 2,117,354	
Employee Expenses	\$ 37,131	\$ 41,022	\$ 39,754	\$ 69,452	\$ 71,200		\$ 77,650	
Professional Fees	\$ 366,840	\$ 368,999	\$ 90,315	\$ 412,177	\$ 389,650		\$ 406,260	
General Operating Expenses	\$ 116,960	\$ 142,425	\$ 45,429	\$ 180,861	\$ 151,150		\$ 172,800	
Utilities	\$ 310,256	\$ 299,854	\$ 90,888	\$ 333,953	\$ 343,833		\$ 336,580	
Equipment and Maintenance	\$ 65,507	\$ 106,704	\$ 34,373	\$ 108,000	\$ 82,500		\$ 95,000	
Park and Events	\$ 30,230	\$ 37,195	\$ 10,857	\$ 30,000	\$ 31,750		\$ 31,400	
WV TIF 40% Sales Tax	\$ -	\$ 50,346	\$ 54,600	\$ 54,600	\$ 50,000		\$ 60,000	
Interfund Transfers	\$ 273,830	\$ 889,637	\$ -	\$ 448,487	\$ 448,487		\$ 347,500	
Intergovernmental	\$ 19,151	\$ -	\$ -	\$ 10,000	\$ 20,000		\$ 10,000	
TOTAL	\$ 3,099,502	\$ 3,832,354	\$ 1,048,779	\$ 3,570,628	\$ 3,673,006		\$ 3,654,544	
	\$ 1,465,226	\$ 1,257,752	\$ 1,821,118	\$ 1,143,568	\$ 1,049,349		\$ 903,764	
	32%	25%	63%	24%	22%		20%	

General Fund: Revenues

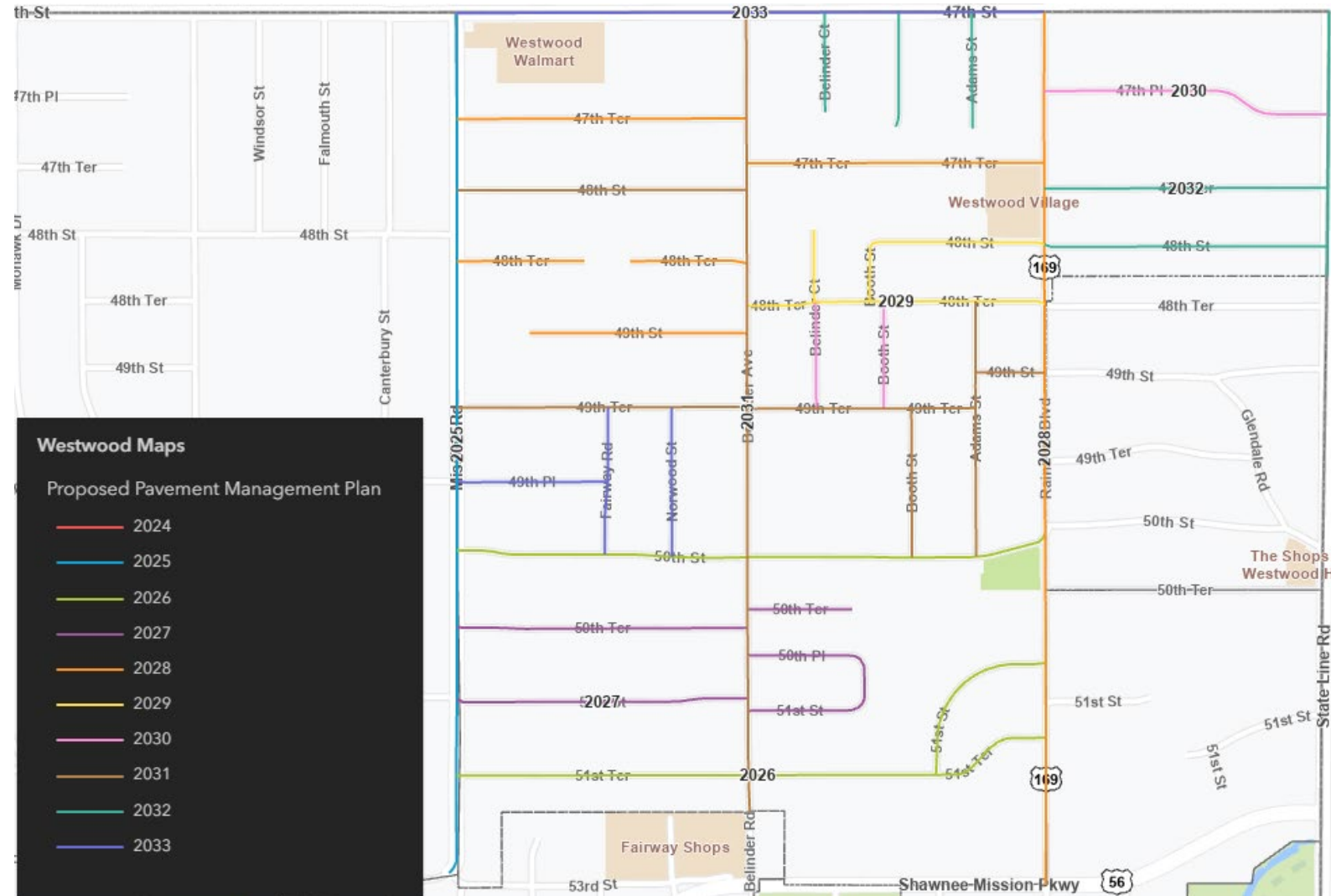


General Fund: Expenditures



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
- Staff recommends postponing the planned 51st Ter. improvements until 2027 and pushing out the rest of the plan at least one year unless additional revenue streams are identified and secured



City Facilities: Deferred Maintenance Needs

City Hall

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

TOTAL Immediate Need: \$850,850

Public Works

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

TOTAL Immediate Need: \$863,093

Capital Improvement Fund

Unbudgeted on State Forms, multi-year capital fund

- Reflects expenses outpacing revenues if no additional revenue streams
- Reflects tree canopy maintenance funding
- Reflects incremental capital investment in existing Public Works facility
- Funding for park improvements and City Hall replacement pursued through private-public-non-profit partnerships

	Year Ending		Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year
	12/31/2023	12/31/2024	05/31/2025		12/31/2025	2026	2027	2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed		
Beginning Fund Balance	\$ (313,412)	\$ 306,230	\$ 958,899	\$ 958,899	\$ 958,899	\$ 1,037,409	\$	\$
Taxes								
4030 - City Sales & Use Tax - Special	\$ 353,625	\$ 385,198	\$ 152,259	\$ 359,590	\$ 353,625	\$ 375,000	\$ 375,000	\$ 375,000
Total Taxes	\$ 353,625	\$ 385,198	\$ 152,259	\$ 359,590	\$ 353,625	\$ 375,000	\$ 375,000	\$ 375,000
Restricted Fees								
4440 - JoCo CARS Program	\$ 259,000	\$ -	\$ -	\$ 341,384	\$ 453,000	\$ -	\$ -	\$ -
Total Restricted Use	\$ 259,000	\$ -	\$ -	\$ 341,384	\$ 453,000	\$ -	\$ -	\$ -
Miscellaneous								
4720 - Other Income	\$ 28,484	\$ -	\$ -	\$ -				
4750 - Reimbursements	\$ 95,627	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Total Miscellaneous	\$ 124,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers								
4810 - Transfer from General Fund	\$ 100,000	\$ 545,242	\$ -	\$ 350,000	\$ 350,000	\$ 200,000	\$ 200,000	\$ 200,000
4840 - Transfer from Stormwater Fund	\$ -	\$ 25,000	\$ -	\$ 100,000	\$ 100,000	\$ 240,000	\$ 89,000	\$ 54,000
Expensed to Special Highway Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Total Interfund Transfers	\$ 100,000	\$ 570,242	\$ -	\$ 500,000	\$ 450,000	\$ 490,000	\$ 339,000	\$ 304,000
Professional Fees								
5290 - Engineering/Design Services					\$ 491,288			
Streets & Streetlights								
Mission Rd. Complete Street		\$ 38,982		\$ 85,610				
50th Street, Mission Rd. to Belinder				\$ 58,665		\$ 39,110		
50th Street, Belinder to Rainbow				\$ 58,142		\$ 38,762		
51st Terrace, Mission to Belinder						\$ 23,780	\$ 15,900	
51st Terrace, Belinder to Rainbow						\$ 52,025	\$ 34,681	
51st Street, 51st Ter to Rainbow						\$ 23,680	\$ 15,785	
* W. 50th Ter. (Cul De Sac); W. 50th Terrace and 51st St. Mission to Belinder							\$ 60,000	\$ 39,000
Facilities								
Park Improvements Planning		\$ 70,050		\$ 2,000				
5295 - Professional Services - Other	\$ 406	\$ -	\$ -	\$ -				
Total Professional Fees	\$ 406	\$ 109,032	\$ -	\$ 204,417	\$ 491,288	\$ 177,357	\$ 126,366	\$ 39,000
Equipment and Maintenance								
5545 - Stone Wall Repairs	\$ 15,929	\$ 18,740	\$ -	\$ 10,000	\$ 10,000			
5575 - Street Lights	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000			
Total Equipment and Maintenance	\$ 15,929	\$ 18,740	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
Street and Stormwater								
5610 - Capital Improvement Expense					\$ 42,094			
Streets & Streetlights								
47th Street Complete Street	\$ 25,759	\$ -	\$ -	\$ -				
Mission Rd. Complete Street	\$ -	\$ -		\$ 628,046				
50th Street, Mission Rd. to Belinder						\$ 488,878		
50th Street, Belinder to Rainbow						\$ 484,520		
51st Terrace, Mission to Belinder							\$ 200,000	
51st Terrace, Belinder to Rainbow							\$ 433,516	
51st Street, 51st Ter to Rainbow							\$ 197,325	
W. 50th Place - W.51st St. (Horseshoe) + W. 50th Ter. (Cul De Sac); W. 50th Terrace and 51st St. Mission to Belinder								\$ 500,000
Facilities								
Public Works Building Repairs				\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000
Park Improvements							\$ 50,000	\$ 50,000
Tree Canopy								
Tree Canopy Maintenance						\$ 25,000	\$ 25,000	\$ 25,000
Total Street and Stormwater	\$ 25,759	\$ -	\$ -	\$ 728,046	\$ -	\$ 1,098,398	\$ 1,005,841	\$ 675,000
Interfund Transfers								
5960 - Debt Service Transfer	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Total Interfund Transfers	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
TOTAL	\$ 306,230	\$ 958,899	\$ 1,111,157	\$ 1,037,409	\$ 1,534,236	\$ 451,654	\$ (141,553)	\$ (351,553)

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Stormwater Utility Fund

- Future budget years reflect transfers to the CIP Fund to offset the costs of new curb, gutter, and sidewalks planned for those project/budget years

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year
	12/31/2023	12/31/2024	05/31/2025		12/31/2025	2026	2027	2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	\$ 182,023	\$ 189,218	\$ 251,429	\$ 251,429	\$ 234,878	\$ 321,913	\$ 258,397	\$ 345,881
Restricted Fees								
4410 - Stormwater Utility Fee	\$ 122,133	\$ 244,006	\$ 153,882	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Total Restricted Use	\$ 122,133	\$ 244,006	\$ 153,882	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Professional Fees								
5295 - Professional Services - Other	\$ 593	\$ 4,606	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Total Professional Fees	\$ 593	\$ 4,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment and Maintenance								
5520 - Repairs & Maint Leaf Truck	\$ 561	\$ 213	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Equipment and Maintenance	\$ 561	\$ 213	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
Street and Stormwater								
5650 - Stormwater Expense	\$ 20,269	\$ 7,036	\$ 7,172	\$ 8,000	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000
5655 - Leaf Pickup Expenses	\$ -	\$ 1,424	\$ -	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Street and Stormwater	\$ 20,269	\$ 8,460	\$ 7,172	\$ 16,000	\$ 16,000	\$ 15,000	\$ 15,000	\$ 15,000
Interfund Transfers								
5910 - CIP - Transfer	\$ -	\$ 25,000	\$ -	\$ 100,000	\$ 100,000	\$ 240,000	\$ 89,000	\$ 54,000
5920 - Equipment Reserve Transfer	\$ 50,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5960 - Debt Service Transfer	\$ 43,516	\$ 43,516	\$ -	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516
Total Interfund Transfers	\$ 93,516	\$ 168,516	\$ -	\$ 143,516	\$ 143,516	\$ 283,516	\$ 132,516	\$ 97,516
TOTAL	\$ 189,218	\$ 251,429	\$ 388,139	\$ 321,913	\$ 305,362	\$ 258,397	\$ 345,881	\$ 468,365

Special Highway Fund

- Staff recommends expensing \$50,000 of CIP expenditures from this Fund each year a streets project is budgeted from the CIP to help offset the increasing cost of pavement management projects
- Budget includes 2026 funding to help offset the cost of implementing the improvements to Rainbow Blvd. recommended by the 2023 PSP study should KDOT agree to roadway modifications

	Year Ending 12/31/2023	Year Ending 12/31/2024	Year To Date 05/31/2025		Current Year Budget 12/31/2025	Next Year's Budget 2026	Future Year 2027	Future Year 2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	\$ 105,658	\$ 169,095	\$ 230,638	\$ 230,638	\$ 181,095	\$ 244,970	\$ 54,470	\$ 63,970
Restricted Fees								
4420 - State Hwy Maintenance	\$ 17,792	\$ 14,830	\$ 7,380	\$ 16,068	\$ 14,820	\$ 14,500	\$ 14,500	\$ 14,500
4430 - Special Highway Fund Revenue	\$ 46,988	\$ 46,974	\$ 22,141	\$ 48,525	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Total Restricted Use	\$ 64,780	\$ 61,805	\$ 29,521	\$ 64,593	\$ 59,820	\$ 59,500	\$ 59,500	\$ 59,500
Professional Fees								
5295 - Professional Services - Other	\$ 1,185	\$ -	\$ -	\$ -	\$ -			
Total Professional Fees	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment and Maintenance								
5530 - Repairs & Maint Streets	\$ 9	\$ 261	\$ -	\$ 50,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000
5590 - State Highway Maintenance	\$ -	\$ -	\$ 58	\$ 58	\$ -	\$ 200,000		
Total Equipment and Maintenance	\$ 9	\$ 261	\$ 58	\$ 50,058	\$ 200,000	\$ 250,000	\$ 50,000	\$ 50,000
Street and Stormwater								
5630 - Special Highway Expense	\$ 149	\$ -	\$ 204	\$ 204	\$ -	\$ -	\$ -	\$ -
Total Street and Stormwater	\$ 149	\$ -	\$ 204	\$ 204	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 169,095	\$ 230,638	\$ 259,897	\$ 244,970	\$ 40,915	\$ 54,470	\$ 63,970	\$ 73,470

Woodside TIF/CID Fund

- Staff worked with Woodside developer Blair Tanner to leverage accrued revenues to fund improvements to 47th Place. The Fund shows going negative in 2026 only to account for the project cost; Fund would not dip negative as project cost is recommended to be moved to new fund once created.
- If future TIF districts and projects are created in Westwood, we will likely use this fund and create new account codes to track those revenues and expenditures

	Year Ending		Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year
	12/31/2023	12/31/2024	05/31/2025		12/31/2025	2026	2027	2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	\$ 457,312	\$ 602,664	\$ 799,296	\$ 799,296	\$ 707,418	\$ 492,684	\$ (450,983)	\$ (325,983)
Restricted Fees								
4440 - JoCo CARS Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 944,000	\$ -	\$ -
4450 - WV Ad Valorem Tax	\$ 112,360	\$ 522,119	\$ 266,124	\$ 294,928	\$ 503,032	\$ 500,000	\$ 500,000	\$ 500,000
4460 - WV CID-1	\$ 228,229	\$ 237,039	\$ 105,371	\$ 261,119	\$ 265,645	\$ 240,000	\$ 240,000	\$ 240,000
4465 - WV CID-2	\$ 107,662	\$ 124,911	\$ 56,036	\$ 119,296	\$ 107,897	\$ 125,000	\$ 125,000	\$ 125,000
Total Restricted Use	\$ 448,251	\$ 884,069	\$ 427,531	\$ 675,344	\$ 876,574	\$ 1,809,000	\$ 865,000	\$ 865,000
Professional Fees								
5290 - Engineering/Design Services - 47th Place Complete Street Improvements	\$ -	\$ -	\$ 52,440	\$ 160,000	\$ -	\$ 232,600		
Total Professional Fees	\$ -	\$ -	\$ 52,440	\$ 160,000	\$ -	\$ 232,600	\$ -	\$ -
Street and Stormwater								
5610 - Capital Improvement Expense - 47th Place Complete Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,780,067		
Total Street and Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,780,067	\$ -	\$ -
Miscellaneous								
5830 - UMB TIF Payment	\$ 74,410	\$ 454,134	\$ 266,124	\$ 561,052	\$ 503,032	\$ 500,000	\$ 500,000	\$ 500,000
5835 - UMB CID Payment	\$ 228,489	\$ 233,302	\$ 105,157	\$ 260,905	\$ 265,645	\$ 240,000	\$ 240,000	\$ 240,000
Total Miscellaneous	\$ 302,899	\$ 687,437	\$ 371,280	\$ 821,957	\$ 768,677	\$ 740,000	\$ 740,000	\$ 740,000
TOTAL	\$ 602,664	\$ 799,296	\$ 803,107	\$ 492,684	\$ 815,315	\$ (450,983)	\$ (325,983)	\$ (200,983)

Staff recommends creating Capital Project Fund for this expense in 2026 and issue GO Bonds backed by CID2 future receipts

Major Asset Purchases

Equipment Reserve Plan Highlights

2026



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2027



2028



2029



2030

Equipment Reserve Fund

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

	Year Ending		Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year
	12/31/2023	12/31/2024	05/31/2025		12/31/2025	2026	2027	2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	\$ 151,488	\$ 346,480	\$ 330,449	\$ 330,449	\$ 330,449	\$ 343,449	\$ 334,449	\$ 224,749
Grants and Donations								
4640 - Federal Grants	\$ -	\$ 3,385	\$ -	\$ -	\$ -			
Total Grants and Donations	\$ -	\$ 3,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers								
4810 - Transfer from General Fund	\$ 155,000	\$ 325,000	\$ -	\$ 75,000	\$ 75,000	\$ 22,500	\$ 22,500	\$ 22,500
4840 - Transfer from Stormwater Fund	\$ 50,000	\$ 100,000	\$ -	\$ -	\$ -			
Total Interfund Transfers	\$ 205,000	\$ 425,000	\$ -	\$ 75,000	\$ 75,000	\$ 22,500	\$ 22,500	\$ 22,500
General Operating Expenses								
5395 - Miscellaneous Expense	\$ 8	\$ -	\$ -	\$ -	\$ -			
Total General Operating Expenses	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment and Maintenance								
5570 - Machinery & Equipment Purchase								
Public Works								
Leaf Vacuum Truck	\$ -	\$ 288,233	\$ -	\$ -	\$ -			
2023 F-550 (2010 Vehicle Replacement)	\$ -	\$ 1,949	\$ -	\$ -	\$ -			
2024 F-250 (New Fleet Vehicle)	\$ -	\$ 65,604	\$ -	\$ -	\$ -			
Portable Water Tank (Landscape Maintenance)	\$ -	\$ 11,232	\$ -	\$ -	\$ -			
2012 Ford F-550 & Equipment Replacement							\$ 112,200	
Police								
2023 Dodge Durango (2017 Patrol Vehicle Replacement)	\$ -	\$ 58,693	\$ -	\$ -	\$ -			
Body Cameras	\$ -	\$ 16,955	\$ -	\$ -	\$ -			
Safety [Bulletproof] Vests	\$ 10,000	\$ 1,750	\$ -	\$ -	\$ -			
2024 Dodge Durango (2017 Patrol Vehicle Replacement)	\$ -		\$ 60,067	\$ 62,000	\$ 88,250			
In-car computer replacements (4)						\$ 16,500		
Tasers and Gear (10)							\$ 20,000	
2021 Police Explorer Replacement								\$ 75,000
Administration								
Computers (x 6) and related desktop equipment replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000		
Total Equipment and Maintenance	\$ 10,000	\$ 444,416	\$ 60,067	\$ 62,000	\$ 88,250	\$ 31,500	\$ 132,200	\$ 75,000
TOTAL	\$ 346,480	\$ 330,449	\$ 270,382	\$ 343,449	\$ 317,199	\$ 334,449	\$ 224,749	\$ 172,249
		Vehicle encumbered in FY2022						

Debt Service Fund

- This Fund dips negative in 2026 with the principle payoff of the 5050 Rainbow Blvd. property; however, if the debt remains in FY 2026, City staff recommends budgeting for a General Fund transfer
- The annual transfer from the General Fund increases each year to create one mill of ad valorem tax when added to the ½ mill levied by the Debt Service Fund

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget	Future Year	Future Year
	12/31/2023	12/31/2024	05/31/2025		12/31/2025	2026	2027	2028
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed	Forecast	Forecast
Beginning Fund Balance	\$ 170,342	\$ 144,556	\$ 170,739	\$ 170,739	\$ 172,790	\$ 207,629	\$ 78,533	\$ 134,686
Taxes								
4010 - Ad Valorem Tax	\$ 17,388	\$ 19,182	\$ 12,482	\$ 26,098	\$ 23,225	\$ 25,000	\$ 25,000	\$ 25,000
4060 - Motor Vehicle Tax	\$ 1,361	\$ 1,478	\$ 420	\$ 1,276	\$ 1,460			
Total Taxes	\$ 18,749	\$ 20,660	\$ 12,902	\$ 27,375	\$ 24,685	\$ 25,000	\$ 25,000	\$ 25,000
Interfund Transfers								
4810 - Transfer from General Fund	\$ 18,830	\$ 19,395	\$ -	\$ 23,487	\$ 23,487	\$ 125,000	\$ 25,000	\$ 25,000
4820 - Transfer from CIP Fund	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
4840 - Transfer from Stormwater Fund	\$ 43,516	\$ 43,516	\$ -	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516
Total Interfund Transfers	\$ 237,346	\$ 237,911	\$ -	\$ 242,003	\$ 242,003	\$ 343,516	\$ 243,516	\$ 243,516
Professional Fees								
5295 - Professional Services - Other	\$ 3,000	\$ -	\$ -	\$ -	\$ -			
Total Professional Fees	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating Expenses								
5395 - Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 204,750			
Total General Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 204,750	\$ -	\$ -	\$ -
Street and Stormwater								
5610 - Capital Improvement Expense	\$ 66,569	\$ 19,800	\$ 9,900	\$ 19,800	\$ 19,250	\$ 285,000		
Total Street and Stormwater	\$ 66,569	\$ 19,800	\$ 9,900	\$ 19,800	\$ 19,250	\$ 285,000	\$ -	\$ -
Miscellaneous								
5840 - Interest on GO Bond	\$ 77,313	\$ 72,588	\$ 33,844	\$ 67,688	\$ 67,688	\$ 62,613	\$ 57,363	\$ 51,938
5845 - Principal on GO Bond	\$ 135,000	\$ 140,000	\$ -	\$ 145,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 160,000
Total Miscellaneous	\$ 212,313	\$ 212,588	\$ 33,844	\$ 212,688	\$ 212,688	\$ 212,613	\$ 212,363	\$ 211,938
TOTAL	\$ 144,556	\$ 170,739	\$ 139,898	\$ 207,629	\$ 2,790	\$ 78,533	\$ 134,686	\$ 191,265

General Fund – Administration

- Professional services up in 2025 for outsourcing Building Official desk and training new employee; expected to decrease and stabilize in 2026
- Part-time Administrative Assistant new in 2025, budgeted as non-benefits eligible in 2026 and beyond

	Year Ending		Year To Date		Current Year Budget		Item D. Section X, Item
	12/31/2023	12/31/2024	05/31/2025		12/31/2025		2026
	Actual	Unaudited Actual	Actual	Forecast	Adopted		Proposed
Salary & Benefits							
5010 - Salaries - KPERS	\$ 326,164	\$ 325,857	\$ 103,061	\$ 300,455	\$ 336,676		\$ 352,322
5015 - Overtime - KPERS	\$ 5,374	\$ 4,531	\$ 579	\$ 5,000	\$ 5,000		\$ 5,000
5030 - KPERS Contributions	\$ 30,266	\$ 34,735	\$ 11,152	\$ 34,210	\$ 35,000		\$ 35,000
5040 - Payroll Taxes	\$ 22,841	\$ 26,019	\$ 8,271	\$ 30,300	\$ 30,300		\$ 29,016
5041 - State Unemployment Taxes	\$ 2,454	\$ 2,203	\$ 1,561	\$ 3,500	\$ 3,500		\$ 2,655
5045 - Health Insurance	\$ 53,188	\$ 54,049	\$ 15,464	\$ 55,591	\$ 68,442		\$ 73,365
5050 - Car Allowance	\$ 4,500	\$ 5,400	\$ 2,025	\$ 5,400	\$ 5,400		\$ 5,400
5060 - Salaries - No Retirement	\$ -	\$ -	\$ -	\$ 24,750	\$ 24,750		\$ 26,973
Total Salary & Benefits	\$ 444,788	\$ 452,794	\$ 142,112	\$ 459,206	\$ 509,068		\$ 529,731
Employee Expenses							
5100 - Mayor's Discretionary Fund	\$ 250	\$ -	\$ 247	\$ 1,000	\$ 1,000		\$ 1,000
5105 - Staff Activities	\$ 1,031	\$ 855	\$ 513	\$ 1,392	\$ 1,500		\$ 1,500
5110 - Training Programs	\$ 2,150	\$ 6,657	\$ 1,079	\$ 8,000	\$ 6,000		\$ 8,000
5120 - Travel Allowance	\$ 2,364	\$ 5,816	\$ 1,255	\$ 7,118	\$ 10,000		\$ 8,000
5130 - Dues & Subscriptions	\$ 1,118	\$ 1,144	\$ 880	\$ 1,500	\$ 2,500		\$ 2,000
Total Employee Expenses	\$ 6,913	\$ 14,472	\$ 3,973	\$ 19,010	\$ 21,000		\$ 20,500
Professional Fees							
5210 - Prosecutor & Judge Services	\$ 22,225	\$ 22,750	\$ 7,700	\$ 25,000	\$ 25,000		\$ 25,000
5240 - Municipal Court Costs	\$ 19,573	\$ 22,543	\$ 9,112	\$ 25,000	\$ 20,000		\$ 25,000
5295 - Professional Services - Other	\$ 4,274	\$ 21,304	\$ 15,391	\$ 50,000	\$ 5,000		\$ 30,000
Total Professional Fees	\$ 46,072	\$ 66,597	\$ 32,203	\$ 100,000	\$ 50,000	\$ -	\$ 80,000
General Operating Expenses							
5310 - Office Supplies	\$ 156	\$ 211	\$ 232	\$ 1,500	\$ 1,500		\$ 1,500
5340 - Computer Expense	\$ -	\$ -	\$ 4,494	\$ 4,494	\$ -		\$ -
5350 - Printing	\$ -	\$ 253	\$ -	\$ 500	\$ 500		\$ -
5370 - Operating Supplies - Other	\$ 197	\$ 838	\$ 1,499	\$ 3,000	\$ 500		\$ 1,000
5395 - Miscellaneous Expense	\$ 430	\$ 81	\$ -	\$ -	\$ -		\$ -
Total General Operating Expenses	\$ 784	\$ 1,383	\$ 6,225	\$ 9,494	\$ 2,500		\$ 2,500
Interfund Transfers							
5920 - Equipment Reserve Transfer	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000		\$ 2,500
Total Interfund Transfers	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000		\$ 2,500
TOTAL	\$ 503,557	\$ 540,246	\$ 184,513	\$ 592,710	\$ 587,568		\$ 635,231

General Fund – Public Works

- Seasonal employee added in 2024 to assist with landscaping and grounds maintenance; position currently vacant but to be filled
- Equipment & maintenance costs up due to unforeseen failures and replacements in 2024 but stabilizing year-to-date 2025; some expenses are reimbursable through insurance

	Year Ending 12/31/2023	Year Ending 12/31/2024	Year To Date 05/31/2025		Current Year Budget 12/31/2025	Next Year's Budget 2026
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous						
4720 - Other Income	\$ -	\$ (9,712)	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ -	\$ (9,712)	\$ -	\$ -	\$ -	\$ -
Salary & Benefits						
5010 - Salaries - KPERS	\$ 310,153	\$ 329,994	\$ 130,186	\$ 324,732	\$ 331,820	\$ 348,057
5015 - Overtime - KPERS	\$ 4,786	\$ 4,953	\$ 7,683	\$ 15,000	\$ 15,000	\$ 15,000
5030 - KPERS Contributions	\$ 29,700	\$ 33,007	\$ 13,101	\$ 33,622	\$ 35,000	\$ 33,379
5040 - Payroll Taxes	\$ 23,044	\$ 24,823	\$ 10,223	\$ 27,812	\$ 30,000	\$ 28,539
5045 - Health Insurance	\$ 39,028	\$ 44,484	\$ 16,500	\$ 49,452	\$ 56,203	\$ 56,106
5060 - Salaries - No Retirement	\$ -	\$ 3,108	\$ -	\$ 13,350	\$ 22,770	\$ 25,000
Total Salary & Benefits	\$ 406,711	\$ 440,369	\$ 177,693	\$ 463,968	\$ 490,793	\$ 506,081
Employee Expenses						
5105 - Staff Activities	\$ 144	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5110 - Training Programs	\$ 666	\$ 24	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
5120 - Travel Allowance	\$ 540	\$ 777	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
5130 - Dues & Subscriptions	\$ 2,286	\$ 2,258	\$ 2,039	\$ 2,300	\$ 2,200	\$ 2,500
5140 - Uniforms & Cleaning	\$ 1,195	\$ 3,070	\$ 713	\$ 2,000	\$ 2,000	\$ 2,000
5150 - DOT Drug Test Administrative	\$ 369	\$ 714	\$ 122	\$ 700	\$ 600	\$ 750
Total Employee Expenses	\$ 5,201	\$ 6,844	\$ 2,874	\$ 8,400	\$ 8,200	\$ 8,650
Professional Fees						
5290 - Engineering/Design Services	\$ 8,275	\$ 955	\$ -	\$ 10,000	\$ 15,000	\$ 15,000
5295 - Professional Services - Other	\$ 2,425	\$ 225	\$ -	\$ 1,000	\$ 2,000	\$ 2,000
Total Professional Fees	\$ 10,700	\$ 1,180	\$ -	\$ 11,000	\$ 17,000	\$ 17,000
General Operating Expenses						
5310 - Office Supplies	\$ 442	\$ 513	\$ 44	\$ 750	\$ 750	\$ 750
5320 - Gas & Oil	\$ 11,116	\$ 11,563	\$ 4,369	\$ 15,000	\$ 15,000	\$ 15,000
5330 - Small Tool Expense	\$ 3,500	\$ 2,661	\$ 35	\$ 3,000	\$ 3,000	\$ 3,000
5340 - Computer Expense	\$ 598	\$ -	\$ -	\$ 500	\$ 500	\$ 500
5350 - Printing	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ 300
5370 - Operating Supplies - Other	\$ 5,889	\$ 7,619	\$ 1,739	\$ 8,000	\$ 8,000	\$ 8,000
5395 - Miscellaneous Expense	\$ -	\$ 37	\$ -	\$ -	\$ -	\$ -
Total General Operating Expenses	\$ 21,545	\$ 22,393	\$ 6,187	\$ 27,550	\$ 27,550	\$ 27,550
Utilities						
5410 - Building Utilities	\$ 8,514	\$ 7,907	\$ 2,501	\$ 10,000	\$ 15,000	\$ 10,000
5415 - Telephone & Data Connections	\$ 2,102	\$ 1,539	\$ 513	\$ 2,500	\$ 2,580	\$ 2,580
5440 - Buildings & Grounds Maintenance	\$ 393	\$ 1,033	\$ 556	\$ 1,200	\$ 1,000	\$ 1,000
5445 - City Facility Trash Service	\$ 5,456	\$ 1,044	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Total Utilities	\$ 16,466	\$ 11,523	\$ 3,570	\$ 14,700	\$ 19,580	\$ 14,580
Equipment and Maintenance						
5510 - Repairs & Maint Buildings	\$ 8,260	\$ 8,286	\$ -	\$ 10,000	\$ 5,000	\$ 10,000
5515 - Repairs & Maint Vehicles	\$ 7,891	\$ 13,992	\$ 8,086	\$ 15,000	\$ 10,000	\$ 15,000
5525 - Repairs & Maint Other Equipment	\$ -	\$ -	\$ 265	\$ -	\$ -	\$ -
5530 - Repairs & Maint Streets	\$ 1,501	\$ 25,387	\$ 392	\$ 7,500	\$ 7,500	\$ 7,500
5535 - Repairs & Maint Other	\$ 4,334	\$ 17,313	\$ 1,297	\$ 10,000	\$ 10,000	\$ 10,000
5550 - Sand & Salt	\$ 5,744	\$ 8,289	\$ 3,148	\$ 12,000	\$ 12,000	\$ 12,000
5570 - Machinery & Equipment Purchase	\$ -	\$ 2,100	\$ 5,366	\$ 7,500	\$ 2,500	\$ 5,000
5575 - Street Lights	\$ 4,027	\$ 9,776	\$ 12,604	\$ 15,500	\$ 5,000	\$ 5,000
5576 - Traffic Signals	\$ 1,450	\$ 3,381	\$ 1,126	\$ 5,000	\$ 5,000	\$ 5,000
5577 - Street Signs	\$ 5,128	\$ 1,041	\$ 480	\$ 3,500	\$ 3,500	\$ 3,500
Total Equipment and Maintenance	\$ 38,334	\$ 89,565	\$ 32,763	\$ 86,000	\$ 60,500	\$ 73,000
Interfund Transfers						
5920 - Equipment Reserve Transfer	\$ 50,000	\$ 200,000	\$ -	\$ 30,000	\$ 30,000	\$ 10,000
Total Interfund Transfers	\$ 50,000	\$ 200,000	\$ -	\$ 30,000	\$ 30,000	\$ 10,000
TOTAL	\$ 548,956	\$ 762,161	\$ 223,087	\$ 641,618	\$ 653,623	\$ 656,861

Item D, Section X, Item

General Fund – Parks & Recreation

- Budget largely anticipated to remain flat from FY 2025 – FY 2026
- Oktoberfest and the fireworks display are budgeted higher to account for rising associated costs

	Year Ending	Year Ending	Year To Date		Current Year Budget	Next Year's Budget
	12/31/2023	12/31/2024	05/31/2025		12/31/2025	2026
	Actual	Unaudited Actual	Actual	Forecast	Adopted	Proposed
Miscellaneous						
4720 - Other Income	\$ -	\$ (1,000.00)	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ -	\$ (1,000.00)	\$ -	\$ -	\$ -	\$ -
General Operating Expenses						
5370 - Operating Supplies - Other	\$ 2,220.00	\$ 2,136.39	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Total General Operating Expenses	\$ 2,220.00	\$ 2,136.39	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Utilities						
5410 - Building Utilities	\$ 4,425.79	\$ 10,362.67	\$ 654.11	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
5470 - Tree & Easement Care	\$ 8,531.90	\$ 5,774.05	\$ 837.45	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
5475 - Landscaping Maintenance	\$ 10,996.64	\$ 7,015.26	\$ 2,192.79	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Total Utilities	\$ 23,954.33	\$ 23,151.98	\$ 3,684.35	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Equipment and Maintenance						
5525 - Repairs & Maint Other Equipment	\$ 15,392.98	\$ 4,057.47	\$ 47.52	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Total Equipment and Maintenance	\$ 15,392.98	\$ 4,057.47	\$ 47.52	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Park and Events						
5740 - Oktoberfest	\$ 7,653.75	\$ 7,589.46	\$ 50.38	\$ 8,000.00	\$ 7,000.00	\$ 8,000.00
5750 - Fireworks	\$ 5,680.03	\$ 5,521.96	\$ -	\$ 5,500.00	\$ 5,500.00	\$ 6,000.00
5760 - Other Events	\$ 2,012.88	\$ 13,584.77	\$ 991.99	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
5770 - Pool Pass Expenses	\$ 918.65	\$ 424.05	\$ -	\$ 750.00	\$ 750.00	\$ 750.00
Total Park and Events	\$ 16,265.31	\$ 27,120.24	\$ 1,042.37	\$ 16,750.00	\$ 15,750.00	\$ 17,250.00
TOTAL	\$ 57,832.62	\$ 55,466.08	\$ 4,774.24	\$ 59,750.00	\$ 58,750.00	\$ 60,250.00

Staff Recommendations

City Council Decisions

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 last raised the mill levy for FY 2012.

Any mill levy increase must be decided by/on July 10th to comply with State budget law re: the Revenue Neutral Rate.

Currently, the City's ½ cent sales tax funding the CIP generates approximately \$375,000 annually. This local sales tax is set to expire in 2018, 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.

If a sales tax increase is desired to begin supplementing the FY 2026 budget (would be unbudgeted extra revenue in FY 2026 if approved), ballot language must be approved by the Council and provided to the Johnson County Election office by September 1st to appear on the November 2025 general election ballot.

The City Council should consider the cost of adding new programs (e.g. property tax rebate program, home improvement/tree maintenance grants, business improvement grants, etc.) when street maintenance and streetlight replacement projects are underfunded and deferred.

