



CITY OF WESTWOOD
City Council Meeting
August 13, 2020 - 7:00 p.m.

Note: In an effort to mitigate the spread of COVID19, this meeting will be held remotely via Zoom. As a result of the remote-holding of the City Council meeting, there will not be open Comment on Non-Agenda Items. Any comments for the City Council on non-agenda items must be submitted in writing to abby.schneweis@westwoodks.org prior to 5:00 PM on Thursday, July 9, 2020, to be shared at the meeting. Comments must be limited to five (5) minutes in length, as read.

Access Online

<https://us02web.zoom.us/j/86032196222?pwd=ROVhbTlZUzAxR3lwcmJiNmhLcEZldz09>

Password: 570106

or

Access by Phone

(312) 626-6799

Webinar ID: 860 3219 6222

Password: 570106

Agenda Items

- I. Call to Order – Mayor David E. Waters
- II. Presentations
 - A. [Recognition of City Treasurer Charlie Mills for 28 years of service to the City of Westwood – Mayor Waters](#)
- III. Comment on Non-Agenda Items
- IV. Approval of Meeting Minutes
 - A. [July 9, 2020 City Council Meeting](#)
 - B. [July 15, 2020 Special City Council Meeting – 2021 Budget Worksession](#)
 - C. [August 4, 2020 Special City Council Meeting – Complete Streets Planning Worksession](#)
- V. City Treasurer’s Report
 - A. [Financial Statement – July 2020](#)
- VI. City Attorney Report – City Attorney Ryan Denk

- VII. Administrative Report – City Clerk Leslie Herring
 - A. [Public Hearing – 2021 Budget](#)
 - B. [Acceptance of 2019 independent financial audit](#)
 - C. [Consideration of Resolution No. 84-2020 waiving the GAAP requirement for financial reporting](#)
 - D. [Fence Variance Request – 2520 W. 50th Place](#)
 - E. [Cereal Malt Beverage License Renewal – Walmart Stores, Inc.](#)
- VIII. [Police/Court Report – Chief Greg O'Halloran](#)
 - A. [Adoption of Standard Traffic Ordinance \(STO\)](#)
 - B. [Adoption of Uniform Public Offense Code \(UPOC\)](#)
- IX. [Public Works Report – Public Works Director John Sullivan](#)
- X. Committee Reports
 - A. Administration & Compensation Committee Report
 - B. Business & Community Affairs Committee Report
 - C. Public Safety Committee Report
 - D. Public Works Committee Report
 - E. Parks & Recreation Committee Report
 - F. Mayor's Report
- XI. Adjournment

PROCLAMATION

WHEREAS, Charlie Mills has served as the Treasurer for the City of Westwood, Kansas, since 1992;

WHEREAS, in his time of service to the City, Charlie Mills helped guide Westwood through periods of both great economic uncertainty, and periods of unprecedented growth and progress, helping ensure that the City remained on solid financial footing, and responsible to its taxpayers;

WHEREAS, Charlie Mills shared his intelligence, his accounting and financial acumen, and his expertise to bear on matters of the utmost importance to our City, including annual budgets and planning for important infrastructure and development projects;

WHEREAS, after 28 years of service, Charlie Mills will cease serving as City Treasurer in the year 2020;

WHEREAS, Charlie Mills is a professional and dedicated public servant who cares deeply about the City of Westwood, Kansas, his clients, and his profession; and

WHEREAS, Charlie Mills has earned the respect and recognition of past and present Council Members, City Staff, and the public through his service as City Treasurer.

NOW, THEREFORE, I, David E. Waters, Mayor of the City of Westwood, Kansas, thank Charlie Mills for his dedicated service to Westwood and its citizens.

IN WITNESS WHEREOF, I have hereunto set my hand and have affixed the Official Seal of Westwood, Kansas, this 13th day of August, 2020.

David E. Waters
Mayor

ATTEST:

Leslie Herring
Chief Administrative Officer/City Clerk

City of Westwood, Kansas

**City Council Meeting
4700 Rainbow Boulevard
July 9, 2020 – 7:00 p.m.
Held Remotely Via Zoom**

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

Council Absent: None

Staff Present: Leslie Herring, CAO/City Clerk
Greg O'Halloran, Chief of Police
John Sullivan, Director of Public Works
Ryan Denk, City Attorney

Call to Order

Mayor David E. Waters called the meeting to order at 7:00 p.m. on July 9, 2020. The City Clerk called the roll. A quorum was present.

Presentation

Michael Poppa, Executive Director of Mainstream Coalition, provided information on the coalition's program Voter to Voter, a non-partisan voter participation program.

Comment on Non-Agenda Items

Any comments for the Governing Body on non-agenda items were to be submitted to Assistant City Clerk Abby Schneweis by 5:00 pm on Thursday, July 9, 2020 to be shared during the meeting. Comments were to be limited to five minutes in length, as read.

Jan Kyle, 4946 Belinder, submitted a written comment, the full comments are attached in Appendix A of these recorded minutes. Mrs. Herring read the comments aloud during the meeting.

Approval of June 11, 2020 City Council Meeting Minutes

Motion by Councilmember Cummins to approve the June, 2020 City Council meeting minutes as submitted. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote.

Treasurer's Report

Approval of Financial Statement – June 2020

Mr. Mills referred to the June 2020 Treasurer's Report and offered to answer any questions. June 2020 revenues for the general fund were in the amount of \$451,355 and expenses for the month were in the amount of \$171,360 with an increase of \$279,995 in the fund balance.

Motion by Councilmember Hannaman to accept the June 2020 financial reports as submitted. Second by Councilmember Harris. Motion carried with a 5-0 voice vote.

Appropriation Ordinance 716

Councilmember Hannaman noted with the change in Appropriation Ordinance format, there were no amounts to approve. Councilmember Hannaman asked if the Governing Body approves the appropriation ordinances each month without amounts and any expenditures, so long as they are provided the budget, are ratified and approved. Mrs. Herring confirmed that it did.

Motion by Councilmember Hannaman to approve appropriation ordinance #716.

Councilmember Harris noted the phrase in the ordinance “remainder of calendar year 2020”, and asked about the intent of that language and why it would not be month specific for July 2020. Mrs. Herring said that the ordinance approves expenditures that have occurred to-date, and that sometimes expenditures that were slated for one month actually occur in the next month. Mrs. Herring stated the new format of the appropriations ordinances do not restrict when budgeted expenditures are made. Councilmember Harris asked with the new general language why the ordinances need to be adopted on a monthly basis. Mrs. Herring stated that Kansas Statutes require regular appropriation ordinances.

Second by Councilmember Harris. Motion carried by a 5-0 voice vote.

City Attorney Report

Mr. Denk had nothing to report.

Administrative Report

Fence Variance Request – 3017 W 49th Place

Thomas DeCelles, fence contractor and agent for the property owner Kyle Coffman, is requesting a variance from fence height regulations to install 68 feet of six-foot high horizontal shadowbox cedar privacy fence where the maximum height allowed is four feet. The proposed fence along the east-to-west rear property line of this corner lot at 49th Place and Mission Road would be located in the Mission Road side yard as shown on the accompanying illustrations of corner lot yard definitions and location of the desired variance. If this were an interior lot, a variance would not be required.

The existing fence planned for replacement is, in places, chain link and, in other places, galvanized cattle panel sections. The proposed fence will not create any sight distance issues for drivers on streets or in driveways nor will it adversely affect the general welfare of the immediate neighborhood.

The proposed fence is horizontal shadowbox cedar, which style is illustrated in the meeting packet materials, and which is an acceptable material for this fence height. The Westwood Zoning Ordinance at Section 4.3.9 A sets out the requirements for materials and style of construction of fences in the Single-Family Residential zoning district.

Mr. Sullivan asked if the existing chain link fence on the property would be removed, Mr. DeCelles confirmed that it would. Mr. DeCelles stated the new fence would be moved two feet further inside the property to avoid the existing trees and ensure the fence was straight throughout.

Motion by Councilmember Cummins to approve the fence variance at 3017 W 49th Place to allow the east-to-west six-foot tall cedar horizontal shadowbox fence in the corner lot side yard area of the

property and to remove the entire chain link fence to an existing post on the property for aesthetics. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote.

Consideration of acceptance of proposal for service from Adams, Brown, Beran, & Ball for accounting services

Ms. Herring stated that the City is in the midst of a protracted integration of its financial information into Blackbaud Financial Edge, a cloud-based accounting platform approved by the City Council for use in 2014 and again in 2018, and intended to replace the City's current financial software, MAS 90. As the integration with Blackbaud has proven to be cumbersome for the City, and as the City further understands how Blackbaud will function once it's fully-integrated (and also its limitations), it has become attractive to explore alternative solutions for the City's accounting and financial management before fully-committing to the use of Blackbaud.

As such, an internal working group led by City Clerk Leslie Herring and Administration & Compensation Committee Chair Jason Hannaman has explored alternatives to Blackbaud and MAS 90. Through that work, Kansas-based Adams, Brown, Beran, & Ball (Adams Brown) was identified as a potential partner. Adams Brown provides a host of services to businesses and local governments including outsourced accounting, audit, tax, and advisory and consulting services. Adams Brown worked with the internal working group to create a package tailored to meet the needs expressed by the City and has provided a proposal including costs and timelines associated with both implementation and ongoing services.

If the City were to engage Adams Brown, the firm's services (as proposed) would cover a broader scope of work than that of Blackbaud (as contracted). As such, other vendor relationships would likely be impacted. An illustration of the City's management of existing operations and relationships – and the City's current contractual and financial relationship with each was enumerated in the agenda packet; also included in that attachment was a comparison of services between the proposal of Adams Brown and a proposal received from Miller Management Systems (Miller). Although Miller worked with the City's internal working group to develop a tailored scope of services for consideration by the City, Miller acknowledged it would be difficult for them to tailor their services (i.e. modify their standard package) to meet the unique needs of the City of Westwood. Miller's proposal and pricing was provided for the benefit of comparison.

Following examination of the proposals received, and of the City's current operations, the following options were considered by the Administration and Compensation Committee

- Complete the integration of Blackbaud and move City staff to that solution.
- Identify alternate software system solutions and discontinue use of Blackbaud.
- Engage Adams Brown to provide outsourced financial services, restructure vendor relationships, and reallocate staff resources following implementation accordingly.
- Status quo – continue using MAS 90 and maintain vendor relationships as detailed in the Status Quo column of the attached/referenced table.

Ultimately, the Administration and Compensation Committee arrived at consensus to recommend engaging with Adams Brown to provide outsourced financial services, restructure vendor relationships, and reallocate staff resources following implementation accordingly to the City Council for consideration.

Michelle Ryan, Adams Brown, was present at the meeting and provided an overview of the firm and offered to answer any questions.

Councilmember Harris asked if the current general ledger data was located on MAS 90, Blackbaud or both platforms. Councilmember Hannaman stated that the current general ledger data is on MAS 90. Councilmember Harris asked Ms. Ryan if Adams Brown had experience migrating data from MAS 90 to Intaact, the platform proposed for the City's use. Ms. Ryan said data has not been migrated directly from MAS 90, but Adams Brown has used a Quickbooks transition and her team feels confident they can get the information from MAS 90 on to Intaact.

Councilmember Wimer asked if the bill.com portion of the service proposal had been vetted. Ms. Ryan said she would be providing Mrs. Herring with some referrals.

Councilmember Steele asked Ms. Ryan if staff could pull reports from the Intaact platform. Ms. Ryan said that there are different roles within Intaact, providing different levels of access to users, but data reports can be easily generated by users.

Mayor Waters asked where Ms. Ryan is located on a regular basis and if she would be appointed as Westwood's Treasurer for statutory purposes. Ms. Ryan said she is based out of Adams Brown's south Overland Park office at College and Quivira. Ms. Ryan confirmed she would be able to meet the role of City Treasurer, and is willing to do so. Mayor Waters asked if Adams Brown were to serve as the City's accounting service and treasurer, they would be unable to provide auditing services to the City. Ms. Ryan confirmed that if hired, Adams Brown would be ineligible to provide auditing services to Westwood.

Motion by Councilmember Hannaman to authorize the Mayor to execute the Letter of Engagement of Adams, Brown, Beran, & Ball, Chtd. for outsourced treasurer and accounting services for the City conditioned upon favorable references for Intacct cloud-based accounting software and Bill.com accounts payable cloud-based software; and receipt of a Certificate of Liability Insurance in the amount of \$1M per occurrence through the term of its engagement with the City. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote.

Resolution for Removal of Nuisance Vehicles – 2330 W 48th St

Ms. Herring stated that a total of eight (8) nuisance motor vehicles without current registration and with no indication of recent movement are located on residential property located at 2330 W. 48th Street. The property owner, Mark Cohanzadeh, passed away in November 2017 and the property has been vacant since his death. Since that time, City staff has received numerous complaints from neighboring Westwood residents about the nuisance vehicles. As such, and after multiple attempts to resolve the matter and have the vehicles removed by Mr. Cohanzadeh's heirs, City staff is requesting the City Council act to abate the nuisance by removal of the vehicles from the property.

Mr. Cohanzadeh was first notified of the violations by letter sent first class mail January 26, 2017, with no response received. Two requests for the owner to contact the City were posted on the front door of the residence on March 28, 2018 and September 4, 2018. Again, no response was received. On May 12, 2020, notice of violation was sent via certified mail with return receipt requested to the Westwood property address as well as the address of Mr. Cohanzadeh's daughter, Celine, the executrix of his estate, who resides out of state. Service of the notice sent to the Westwood address was accepted. No

response was received from notice sent to Mr. Cohanzadeh's daughter, Celine; neither by return receipt nor undeliverable return

Pursuant to the governing state and city laws, staff is presenting the City Council with a proposed resolution for adoption. Adoption and publication of the resolution will allow City staff to call a tow company to haul the vehicles from the property and store them at the tow company's lot. Upon referral, City staff contacted Pro Tow in Overland Park, which commonly provides this service to other Johnson County cities. Pursuant to conversation with Pro Tow staff, the City could call them to tow the vehicles and Pro Tow would cover the full cost of hauling, storage, and ultimate disposition of the vehicles (most likely public auction), with no charge to the City, following publication of the resolution.

Motion by Councilmember Cummins to approve Resolution 82-2020 authorizing the removal of abandoned vehicles from property located at 2330 W 48th St. Second by Councilmember Stelle. Motion carried by a 5-0 voice vote.

Public Safety Report

Chief O'Halloran referred to the June 2020 Public Safety report and offered to answer any questions.

Public Works Report

Mr. Sullivan referred to the June 2020 Public Works report and offered to answer any questions.

Contract for Demolition of the 5050 Rainbow Boulevard Property

Mr. Sullivan stated that the City of Westwood purchased the Westwood Christian Church located at 5050 Rainbow Boulevard approximately five years ago. The property has been vacant and therefore not utilized since its purchase. It has been determined that the building should be razed, and the property be utilized as green space.

The City of Westwood received three bids for the demolition of the building and removal of the parking lot. The low bid was received from Denton Excavating, Inc. dba Midland Wrecking. The City requested a base bid plus three bid alternates. The Council will need to consider the base bid alone or adding any or all three bid alternates to the base bid cost and therefore the scope of work.

The base bid is for the complete removal of the building including the basement and footings, the parking lot and the driveways leading to the sidewalk/driveway approaches and the monument sign and the ground light footings. This project also includes the basement to be backfilled with clean soil and compacted in lifts with the disturbed area to be fine graded with topsoil and then hydro-seeded. The low base bid from Denton Excavating is \$67,535.00.

The three bid alternatives were stated as follows:

1. Salvage the stone from the original 1951 structure by removing it free of deleterious material on the property for removal by the City. The value of the stone when clean and placed on a pallet is estimated by staff to be around \$10,000.00. The stone matches the stone used throughout the city and would be stored at the Public Works facility to be used in future projects. The cost of bid alternative No. 1 is \$800.00.
2. Salvage the archway stone that surrounds the front entrance for removal by the Public Works Department. The front entrance is surrounded by a wonderful cut stone archway. The archway is thought to possibly be used as an entrance incorporating the salvaged stone over a sidewalk entrance to a future park. The cost of bid alternative No. 2 is \$3,500.00.

3. Salvage the steeple in one piece from the ridge line of the building. The steeple along with the arch and the building cornerstone could be used on the property as a monument to the original church and the congregants who met there for all those years. The church began its existence two years after the incorporation of the City of Westwood. The cost of bid alternative No. 3 is \$6,740.00.

Councilmember Harris said he thought Bid Alternative 1 is a very good idea to help keep the City supplied in stone for the various walls around the city at a reasonable price. Councilmember Harris said he could support Bid Alternative 2 to salvage the stone archway and to use in the future.

Councilmember Harris stated he is apprehensive about Bid Alternative 3 as preserving the church steeple and placing it on City property in the future could blur the line between church and state.

Councilmember Cummins said she agreed with Councilmember Harris on his positions on the bid alternatives and pointed out that preserving the steeple is costly and that the City has no plans or practical use for it.

Councilmember Steele noted that the condition of the steeple after salvaging it could be less than desirable. Councilmember Steele said she supported Bid Alternative 1.

Councilmember Hannaman said he supported Bid Alternative 1 because it keeps the City in good supply of building materials when they are needed.

Councilmember Wimer said she supported Bid Alternatives 1 and 2.

Motion by Councilmember Harris to authorize the Mayor to accept the bid of Denton Excavating, Inc. dba Midland Wrecking for the base bid plus alternate nos. 1 & 2 and to authorize him to execute a contract for those services. Second by Councilmember Cummins. Motion carried by a 5-0 voice vote.

Consideration of acceptance of bid for scope of services for bike/pedestrian enhancements to 47th Street

Mr. Sullivan stated that the City of Westwood has contracted with CFS Engineers to design a "stripe only project" for the W. 47th Street/W. 47th Avenue Corridor to demonstrate the "Road Diet" concept and Complete Streets concept. The goal of this project is to demonstrate the effectiveness of a three-lane profile with bike lanes prior to the design for the actual project scheduled for 2022 utilizing federal Surface Transportation Program (STP) funds. Mr. Sullivan stated that this project was bid on July 6th and that two bids were received. The low bid was received from K&G Striping, Inc. in the amount of \$65,806.60 which included two bid alternates. Bid alternate no. 1 is for a southbound approach on Mission Rd. (requested by The UG) and bid alternate no. 2 is a mid-block crossing. The City of Westwood will be paying \$31,779.80 to include one half of the base bid and one half of the bid alternate number two on this contract. The U.G. will be paying \$34,026.80 to include one half of the base bid, one half of bid alternate number two and all of bid alternate number 1. Mr. Sullivan stated he had spoken to Troy Shaw, U.G. Engineer and he agrees with moving forward with both alternates.

Motion by Councilmember Steele to authorize the Mayor to sign the Agreement with K&G Striping, Inc. for improvements to the W. 47th Street/W. 47th Avenue Corridor in the amount of \$65,806.60. Second by Councilmember Harris. Motion carried by a 5-0 voice vote.

Committee Reports

a. Administration & Compensation Committee

Councilmember Hannaman noted the 2021 budget work session is Wednesday, July 15th and encouraged the Governing Body to come prepared.

b. Business & Community Affairs Committee

Councilmember Cummins thanked Mrs. Herring for her work with the committee to prepare for the 2021 budget.

c. Public Safety Committee

Councilmember Harris stated the committee is ready for the 2021 budget work session. Councilmember Harris thanked Chief O'Halloran and Mayor Waters for their work on recent citizen and media inquiries regarding use of force.

d. Public Works Committee

Councilmember Steele noted the committee met on June 23rd to discuss complete streets in Westwood and again on June 30th to prepare for the 2021 budget work session. Councilmember Steele said the committee is working to draft a Complete Streets document to be discussed during a City Council Work session.

There was a discussion about how to address motorized scooters going forward. There have been a number of occasions where a scooter is left in a place that obstructs pedestrian traffic. Currently, the scooters are moved on the sidewalk to allow for pedestrians to pass. Mayor Waters suggested that the Committee could incorporate further discussion about the electric scooters during a City Council Work Session regarding Complete Streets, Councilmember Steele agreed.

e. Parks & Recreation Committee

Councilmember Wimer noted the Parks and Recreation met on Tuesday, July 7th to prepare for the 2021 Budget Work Session. The Committee is working to publish a self-guided historical walking tour.

Mayor's Report

Mayor Waters noted that about a year ago the Shawnee Mission School District published a list of projects that could be included on the next bond issuance, Westwood View was not included at that time. Mayor Waters (then Councilmember Waters) and former Mayor Yé met with Superintendent Fulton to discuss the future planning of the school site to aid the City in making plans for the Dennis Park area. The District postponed the bond issuance and did a demographic study, and Westwood View had one of the highest projected enrollment growth rates at 18%. Mayor Waters said he had prepared a statement to the District Board of Education to emphasize the importance of Westwood View in the community and encourage them to include a new Westwood View building in the next bond issuance, the statement was provided to the Governing Body in the agenda packet to review and discuss.

Councilmembers Steele and Cummins commended Mayor Water's work on the document. Councilmember Hannaman agreed.

Councilmember Wimer noted that this document is being shared during an upcoming meeting with members of the Shawnee Mission School District Board of Education including Superintendent Fulton and Board Members Brad Stratton, Mary Sinclair, Heather Ousley and the District's Facilities Manager. The document will also be shared with the rest of the board electronically.

Mayor Waters congratulated Councilmember Hannaman on his recent appointment by the League of Kansas Municipalities to the Kansas Department of Transportation's Active Transportation Plan and Economic Impact Study Group.

Mayor Waters noted that he will be making a presentation with Councilmember Steele to the Kansas City, Kansas Chamber of Commerce on the 47th Street Corridor on Tuesday, July 14th.

Adjournment

Motion by Councilmember Hannaman to adjourn the meeting. Second by Councilmember Harris. Motion carried by a 5-0 voice vote. The meeting adjourned at 10:00 pm.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Leslie Herring, City Clerk

City of Westwood, Kansas
City Council Meeting
4700 Rainbow Boulevard
June 11, 2020 – 7:00 p.m.
Held Remotely Via Zoom

Appendix A

Comment on Non-Agenda Items

Jan Kyle, 4946 Belinder, asked that the text below from a May 2, 2020 email be entered in to the meeting minutes:

Dear Mayor Waters, City Council, Planning Commission and Eddie McNeil,

I am writing out of continued concern for this dilapidated house on W. 48th St. Today I talked with Betsy Cromer, who lives with her husband and children directly across the street at 2427 W. 48th St. She told me that no one lives there, she never sees anyone. It is apparently just a derelict storage space for the deceased owner's relative(s). There are seven old, unused cars parked in the driveway and in the backyard, and the yard is in bad shape. Betsy is very concerned about the fact that it lowers their property value. She says they have outgrown their home, but won't get a fair price based on her home's condition because of this atrocity. Nor will the whole street be as attractive to other potential buyers/builders. It's wrong to allow this situation to damage the property values of all the surrounding neighbors and Westwood as a whole.

My husband, Wayne Hunthausen, and I have invested heavily in Westwood, as we own Westwood Animal Hospital at 4820 Rainbow and our home at 4946 Belinder. We've built our lives here and care deeply about the maintenance and image of Westwood. Betsy tells me she's complained before and gotten nowhere, and I've heard that others have done so as well. I implore you to take action to remedy this situation, which has gone on for far too many years and affects us all.

Ms. Kyle also asked that her public comments include concerns regarding a house located at 5025 Mission, which she raised in an email dated June 11, 2020:

Here's another house that I'm not sure anything can be done about, but it always looks bad with all the junk on the porch and sometimes in the yard as well.

When most residents take pride and care for their homes, it seems an insult to them when a few have such disregard. We are hoping you and the cc will address the homes/yards that give a bad impression and lower all our property values.

City of Westwood, Kansas

City Council Worksession

4700 Rainbow Boulevard

July 15, 2020 – 6:00 p.m.

Held Remotely Via Zoom

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

Council Absent: None

Staff Present: Leslie Herring, CAO/City Clerk
Greg O'Halloran, Chief of Police
John Sullivan, Director of Public Works

Call to Order

Mayor David E. Waters called the meeting to order at 6:00 p.m. on July 15, 2020. The City Clerk called the roll. A quorum was present.

2021 Budget Worksession

City Clerk Leslie Herring presented the proposed 2021 budget and proposed capital expenditures and plans.

Mayor Waters moved to recess the meeting for 15 minutes, returning at 8:45 p.m.

At 8:45 p.m., the City Council resumed the discussion of the 2021 proposed budget.

Adjournment

Mayor Waters adjourned the meeting at 9:23 p.m.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Leslie Herring, City Clerk

City of Westwood, Kansas

City Council Worksession

4700 Rainbow Boulevard

August 4, 2020 – 6:00 p.m.

Held Remotely Via Zoom

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

Council Absent: None

Staff Present: Leslie Herring, CAO/City Clerk
Greg O'Halloran, Chief of Police
John Sullivan, Director of Public Works

Call to Order

Mayor David E. Waters called the meeting to order at 6:00 p.m. on August 4, 2020. The City Clerk called the roll. A quorum was present.

Complete Streets Planning

Councilmember Laura Steele led a discussion about the adoption of a Complete Streets framework for Westwood. She presented an FAQ document for reference at the worksession, which is included with these minutes.

Adjournment

Mayor Waters adjourned the meeting at 7:50 p.m.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Leslie Herring, City Clerk

FAQ: Complete Streets Framework*

*For the purposes of neutrality and where possible, I've used the word 'framework' throughout this FAQ instead of policy or ordinance.

Is this intended to be a policy or an ordinance?

Council discussion is encouraged here.

Within the Vision and Intent section does the paragraph addressing historic disinvestment and equity apply to Westwood?

This section can be altered to further align with Westwood goals, but the reason that it was included is as a preemptive measure to ensure that if future demographic shifts create these circumstances in Westwood, that a priority is made to maintain transportation choices for these areas. These are not future goals or plans stated. The language is written here to help ensure Westwood actually takes such steps if they are necessary.

Within the section that discusses the City providing 'appropriate accommodations' during the construction phase of a project, does this imply that there could be legal ramifications if those accommodations are not provided?

It would be up to the city to determine specific legal obligations, however a good starting point would begin with the obligation of Public Works explaining *why* they can't accommodate users when a project is underway. For example, if work is being done on a sidewalk that closes said sidewalk, that doesn't mean people stop needing to use it. If there is a way for the City to accommodate those users, such as creating a detour or temporarily altering a lane to accommodate those users, the city should do that. If the city is unable to accommodate the user, they need to be able to explain why this is the case.

Public Works has made accommodations in the past, the most recent examples being from the 2019 street rebuild. This section reinforces the precedent that Public Works has already implemented.

Potential Exclusions: does this section require that street plans be brought to Council for a consideration and vote on all specific elements?

This section is meant to cover individual future projects that come before the City Council. For example, if a project was being considered by the City Council on a given street where accommodations for pedestrians or cyclists could not be made because it was unsafe, that would be an instance where the project could move forward without having to follow the framework because it would be unsafe to do so.

Public Notice: This language would seem to open up attorney-client communications, drafts and policy proposals, internal emails, private communications, etc., not otherwise subject to the Kansas open records act, to inspection.

The way we handle this will depend on the type of governance we choose to assign to the framework. Council discussion encouraged.

Zoning Concerns: The included language of the ordinance provides that Westwood's zoning regulations and comprehensive plan "shall be required" to provide support for Complete Streets. The process for adopting a Comprehensive Plan and our zoning regulations is governed by Kansas statute. The statutes do require certain notices, opportunities for public comment, recommendation from the planning commission, and the like. If the City Council adopts this ordinance (that the final work product "shall be required" to have certain elements), there may be a risk that we are precluding this statutory process from playing out, because we are fixing the end result at the beginning.

The way we handle this will depend on the type of governance we choose to assign to the framework. Council discussion encouraged and City Attorney input is much appreciated.

Native Species Plantings: Would this impact the Westwood Women's Club's recent efforts in planting on Belinder?

Allowing them to do their work would not be in violation of this section of the framework. I see that situation in three ways: 1) the City of Westwood is working in that vein of sustainable landscaping elements by allowing residents to take those steps. I don't think their work should be interpreted as running afoul here. 2) If the city is not able to go all the way in on changes due to staffing or fiscal constraints, they are still in line with "greatest extent possible". 3) This is meant to be used for future projects related to improving the streetscape.

Guidelines and Standards: Do we need to adopt any of these, as we do with building codes and such?

The intent is for the City to update the "list" of standards every five years, not the standards themselves.

External Implementation/Performance Measures: "External" could be read as implementation outside of our own City boundaries. So, is this asking us to measure laws adopted by other cities?

No. "External implementation" are the elements included in future Complete Streets projects. This is not intended to be externally implemented in other communities. It is meant to measure

the changes made to the street network in Westwood following the adoption of the framework. However, whenever it's possible to understand the positive influence that Westwood's Complete Streets framework adoption has had on other municipalities, that could be included as an external metric.

External Performance Measures/Historic Disinvestment: Does Westwood have areas with historic disinvestment, poor health outcomes, or areas with diminished transportation options?

Council discussion is encouraged on this question.

Implementation/Public Works Committee: Does this imply that the Public Works Committee—and not the Governing Body—has this decision-making power?

This language can be clarified, but the intent is for the full City Council to have the decision-making power with regards to this framework. While I do believe the PWC should be allowed to advise the Council on matters related to Complete Streets, the final decisions on those matters should be made by the City Council.

New Committee/Appointments: Is another committee necessary?

The way we handle this will depend on the type of governance we choose to assign to the framework. I believe there are several options available to us that should be discussed.

Community Engagement: Discuss/consider how this overlaps with or is different than the Planning Commission and the Comprehensive Plan process.

Council discussion is encouraged on this question.

CITY OF WESTWOOD
PROJECTED RESULTS OF OPERATIONS
FOR THE YEAR ENDING DECEMBER 31, 2020
AS OF JULY 31, 2020

FUND DESCRIPTION	MONTHLY JULY 2020	--YTD ACTIVITY THRU-- JULY 2020	JULY 2019	2020 BUDGET	PROJECTED 2020	PROJECTED VARIANCE
GENERAL FUND ONLY:						
REVENUE	147,067.32	1,771,248.22	1,799,541.20	2,796,904.00	2,796,904.00	0.00
TOTAL REVENUE	147,067.32	1,771,248.22	1,799,541.20	2,796,904.00	2,796,904.00	0.00
ADMIN EXPENSE	22,629.37	181,829.94	164,921.89	310,254.00	310,254.00	0.00
PUBLIC WORKS	33,608.09	264,952.34	275,269.32	530,702.00	530,702.00	0.00
POLICE EXPENSE	83,083.45	615,320.44	632,168.93	1,221,383.00	1,221,383.00	0.00
GENERAL OVERHEAD	33,549.24	309,164.38	309,593.62	750,365.00	750,365.00	0.00
PARKS & REC	5,573.56	22,927.87	31,717.23	74,050.00	74,050.00	0.00
TOTAL EXPENSES	178,443.71	1,394,194.97	1,413,670.99	2,886,754.00	2,886,754.00	0.00
INCREASE (DECREASE) IN FUND BALANCE	(31,376.39)	377,053.25	385,870.21	(89,850.00)	(89,850.00)	0.00
	=====	=====	=====	=====	=====	=====

GENERAL FUND ANALYSIS:

SPENDING INCREASE (DECREASE) OVER PRIOR YEAR -1.38%
=====

REVENUE INCREASE (DECREASE) OVER PRIOR YEAR -1.57%
=====

CITY OF WESTWOOD
STATEMENT OF OPERATIONS
GENERAL FUND
FOR THE SEVEN PERIODS ENDED JULY 31, 2020

PERIOD TO DATE ACTUAL	YEAR TO DATE			
	ACTUAL	PRIOR YEAR	ANNUAL BUDGT	ANN BDGT VAR
	575,657.09	517,318.11	556,946.00	18,711.09
20,000.00	140,000.00	140,000.00	240,000.00	(100,000.00)
	26,094.16	26,973.13	56,692.00	(30,597.84)
19,450.42	111,505.32	122,066.56	210,000.00	(98,494.68)
50.00	7,788.69	9,263.44	16,000.00	(8,211.31)
5.00	282.00	130.75	200.00	82.00
4,271.00	14,134.00	29,155.08	30,000.00	(15,866.00)
			135,000.00	(135,000.00)
784.50	2,180.00	1,803.50		2,180.00
1,127.00	5,750.50	8,295.50		5,750.50
	3,735.45	8,128.67	14,820.00	(11,084.55)
			45,140.00	(45,140.00)
34,745.28	299,380.95	284,906.46	508,000.00	(208,619.05)
21,852.68	152,258.58	153,993.19	267,000.00	(114,741.42)
	23,752.16	23,422.29	65,000.00	(41,247.84)
12,916.67	90,416.69	90,416.69	155,000.00	(64,583.31)
10,416.67	72,916.69	72,916.69	125,000.00	(52,083.31)
	1,110.48	1,865.47	2,500.00	(1,389.52)
1,780.90	9,025.93	19,559.01	45,000.00	(35,974.07)
16,560.50	80,196.00	108,101.50	140,000.00	(59,804.00)
	700.00	1,225.00	2,100.00	(1,400.00)
	700.00	1,225.00	2,100.00	(1,400.00)
109.44	742.34	1,113.13	300.00	442.34
	132,172.01	129,188.85	133,956.00	(1,783.99)
35.00	246.25	216.25	250.00	(3.75)
	1,605.00	4,778.75	5,000.00	(3,395.00)
171.22	2,339.19	7,091.70	2,500.00	(160.81)
421.04	10,849.99	16,416.16	15,000.00	(4,150.01)
450.00	3,150.00	2,700.00	5,400.00	(2,250.00)
1,640.00	1,640.00	14,324.35	14,000.00	(12,360.00)
280.00	875.00	2,945.97	4,000.00	(3,125.00)
	43.75	.		43.75
147,067.32	1,771,248.22	1,799,541.20	2,796,904.00	(1,025,655.78)

CITY OF WESTWOOD
STATEMENT OF OPERATIONS
GENERAL FUND
FOR THE SEVEN PERIODS ENDED JULY 31, 2020

	PERIOD TO DATE	YEAR TO DATE			
	ACTUAL	ACTUAL	PRIOR YEAR	ANNUAL BUDGT	ANN BDGT VAR
EXPENSES					
ADMINISTRATIVE					
8002-01 SALARIES-Admin Staff	15,006.92	117,999.48	117,263.83	205,692.00	87,692.52
8003-01 ADMIN OVERTIME PAY				4,720.00	4,720.00
8004-01 PAYROLL TAXES	1,109.10	8,771.79	8,826.65	18,937.00	10,165.21
8006-01 RETIREMENT PLAN CONTRIB	1,648.69	12,330.56	12,411.84	20,221.00	7,890.44
8008-01 ADMIN HEALTH INSURANCE	2,514.82	16,868.19	16,367.77	31,054.00	14,185.81
8010-01 OFFICE SUPPLIES	138.71	1,392.87	789.56	1,500.00	107.13
8021-01 RECEPTION & MEALS	143.81	380.50	1,301.52	2,500.00	2,119.50
8022-01 TRAVEL ALLOWANCE		1,099.00		1,000.00	(99.00)
8023-01 MAYOR'S DISCRETIONARY FUND	75.00	96.90		1,000.00	903.10
8024-01 TRAINING	27.24	1,652.24	755.00	1,800.00	147.76
8030-01 PROFESSIONAL FEES			70.84		
8034-01 COMPUTER EXPENSE	1,915.08	19,100.41	3,779.88	16,030.00	(3,070.41)
8036-01 PRINTING	50.00	445.00	322.00	1,000.00	555.00
8060-01 DUES/SUBSCRIPTIONS		1,693.00	3,033.00	1,800.00	107.00
8074-01 MACHINERY/EQUIPMENT				3,000.00	3,000.00
TOTAL ADMINISTRATIVE	22,629.37	181,829.94	164,921.89	310,254.00	128,424.06

CITY OF WESTWOOD
STATEMENT OF OPERATIONS
GENERAL FUND
FOR THE SEVEN PERIODS ENDED JULY 31, 2020

	PERIOD TO DATE	YEAR TO DATE			
	ACTUAL	ACTUAL	PRIOR YEAR	ANNUAL BUDGT	ANN BDGT VAR
PUBLIC WORKS					
8102-01 SALARIES	18,910.45	150,595.97	147,930.91	246,397.00	95,801.03
8103-01 PW OVERTIME				15,890.00	15,890.00
8104-01 PAYROLL TAXES	1,397.59	11,187.70	11,143.34	23,606.00	12,418.30
8106-01 RETIREMENT	2,054.43	15,365.29	15,110.53	25,206.00	9,840.71
8108-01 HEALTH INSURANCE	6,258.53	40,605.94	39,255.63	77,303.00	36,697.06
8109-01 DOT DRUG TEST ADMINI	16.50	201.50	154.00	500.00	298.50
8110-01 OFFICE SUPPLIES	122.66	3,240.88	409.06	750.00	(2,490.88)
8112-01 OPERATIONS SUPPLY GAS & OIL	10.00	4,068.60	4,575.54	13,500.00	9,431.40
8114-01 OPERATING SUPPLIES OTHER	1,090.72	4,315.51	4,129.08	8,000.00	3,684.49
8120-01 SMALL TOOL EXPENSE	1,100.12	1,747.24	442.39	3,000.00	1,252.76
8122-01 TRAVEL EXPENSE		76.65	431.01	1,200.00	1,123.35
8124-01 TRAINING PROGRAMS				1,200.00	1,200.00
8126-01 STREET LIGHT & TRAF SIGNS	87.81	4,334.61	14,356.97	14,500.00	10,165.39
8136-01 PRINTING				300.00	300.00
8140-01 PUBLIC UTILITIES (PW shop)	1,459.45	5,831.13	6,161.83	14,000.00	8,168.87
8142-01 WASTE DISPOSAL/DUMPSTER				2,000.00	2,000.00
8144-01 REPAIRS & MAINT VEHICLES	34.99	4,834.28	3,071.25	6,600.00	1,765.72
8150-01 REPAIRS & MAINT OTHER	418.66	2,062.53	8,915.55	8,000.00	5,937.47
8160-01 DUES & SUBSCRIPTIONS		2.99	1,515.43	2,000.00	1,997.01
8168-01 UNIFORMS		1,666.64	439.56	1,750.00	83.36
8170-01 BUILDINGS	216.56	2,080.60	2,082.54	3,500.00	1,419.40
8172-01 SAND & SALT		5,157.36	9,569.70	9,500.00	4,342.64
8174-01 MACHINERY & EQUIPMENT		1,116.87		35,000.00	33,883.13
8175-01 PROFESSIONAL FEES		2,615.43		2,000.00	(615.43)
8176-01 PW PROF FEES	429.62	429.62		2,000.00	1,570.38
8177-01 ENG CONSULTANT TRANSFER		3,415.00	5,575.00	13,000.00	9,585.00
TOTAL PUBLIC WORKS	33,608.09	264,952.34	275,269.32	530,702.00	265,749.66

CITY OF WESTWOOD
STATEMENT OF OPERATIONS
GENERAL FUND
FOR THE SEVEN PERIODS ENDED JULY 31, 2020

	PERIOD TO DATE	YEAR TO DATE			
	ACTUAL	ACTUAL	PRIOR YEAR	ANNUAL BUDGT	ANN BDGT VAR
POLICE					
8202-01 SALARIES-Police Personnel Only	44,695.64	331,713.29	332,712.98	537,741.00	206,027.71
8203-01 PS OVERTIME				67,250.00	67,250.00
8204-01 PAYROLL TAXES	3,437.19	25,553.67	25,965.58	54,449.00	28,895.33
8205-01 CAR ALLOWANCE				5,400.00	5,400.00
8206-01 RETIREMENT	7,436.44	57,200.22	62,811.61	91,222.00	34,021.78
8208-01 HEALTH INSURANCE	11,882.53	84,485.39	83,644.95	162,678.00	78,192.61
8210-01 OPERATING SUPPLIES	1,881.90	4,672.61	4,032.29	8,000.00	3,327.39
8212-01 GAS & OIL	916.37	6,018.09	10,988.99	19,000.00	12,981.91
8214-01 UNIFORMS & CLEANING	259.51	2,265.00	2,853.25	8,500.00	6,235.00
8218-01 MUNICIPAL COURT COSTS	214.70	6,014.99	7,081.05	14,000.00	7,985.01
8219-01 RECORDS MGMT SYSTEM		3,770.38		5,000.00	1,229.62
8221-01 MENTAL HEALTH CO-RESONDER		915.73	1,470.48	5,000.00	4,084.27
8222-01 TRAVEL ALLOWANCE	3.40	3.40	5.10	4,000.00	3,996.60
8224-01 TRAINING PROGRAMS	975.10	6,058.93	4,999.89	11,500.00	5,441.07
8225-01 SALARIES - Court Clerk only	4,829.01	36,556.35	36,157.46	59,265.00	22,708.65
8226-01 PAYROLL TAXES - Court Clerk	356.89	2,715.13	2,721.90	5,603.00	2,887.87
8227-01 RETIREMENT - Court Clerk	487.15	3,643.47	3,695.35	5,983.00	2,339.53
8229-01 OVERTIME - COURT CLERK				2,992.00	2,992.00
8230-01 PROSECUTOR & JUDGE	1,925.00	12,775.00	12,775.00	23,100.00	10,325.00
8232-01 COMMUNICATIONS	627.62	1,946.91	2,008.12	5,000.00	3,053.09
8234-01 COMPUTER EXPENSE	2,127.53	14,523.41	15,708.53	24,000.00	9,476.59
8236-01 PRINTING		359.00	1,857.97	2,000.00	1,641.00
8244-01 REPAIRS & MAINT VEHICLES	535.92	3,396.31	4,714.38	7,000.00	3,603.69
8250-01 REPAIRS & MAINT - OTHER	81.00	1,663.50	1,189.70	4,000.00	2,336.50
8260-01 DUES & SUBSCRIPTIONS	65.00	852.85	548.88	2,000.00	1,147.15
8262-01 MISCELLANEOUS	345.55	1,472.58	1,496.45	2,500.00	1,027.42
8264-01 SCHOOL CROSSING GUARD		1,665.72	3,029.02	7,200.00	5,534.28
8266-01 ANIMAL CONTROL			9,700.00	11,000.00	11,000.00
8274-01 MACHINERY & EQUIPMENT		5,078.51		66,000.00	60,921.49
TOTAL POLICE	83,083.45	615,320.44	632,168.93	1,221,383.00	606,062.56

CITY OF WESTWOOD
STATEMENT OF OPERATIONS
GENERAL FUND
FOR THE SEVEN PERIODS ENDED JULY 31, 2020

	PERIOD TO DATE ACTUAL	YEAR TO DATE		
		ACTUAL	PRIOR YEAR	ANNUAL BUDGT ANN BDGT VAR
GENERAL OVERHEAD				
8310-01 PAYROLL SERVICES		2,031.47	2,375.85	4,500.00 2,468.53
8314-01 OPERATING SUPPLIES	586.47	4,620.48	4,932.97	7,030.00 2,409.52
8320-01 SALARIES-Governing Body only	1,950.00	13,650.00	14,550.00	23,400.00 9,750.00
8324-01 PAYROLL TAXES-Gov Body only	149.19	1,019.81	1,028.11	2,106.00 1,086.19
8325-01 AUDIT EXPENSES		7,175.00		7,000.00 (175.00)
8327-01 LEGAL SERVICES	1,200.00	13,150.00	15,814.29	35,000.00 21,850.00
8330-01 SALARIES-treasurer only	2,403.75	17,978.75	18,238.75	22,000.00 4,021.25
8331-01 401a Match				11,000.00 11,000.00
8332-01 LEGAL PUB & CLASS ADS	18.54	1,789.34	259.61	750.00 (1,039.34)
8334-01 PAYROLL TAXES-treasurer only	68.86	470.68	474.50	972.00 501.32
8336-01 CITY NEWSLETTER/PRINTING		452.00	452.00	3,000.00 2,548.00
8337-01 LEGAL PUB & CLASS ADS		100.00		(100.00)
8338-01 INSURANCE & BONDS	725.00	87,660.97	77,928.57	86,900.00 (760.97)
8342-01 WASTE DISPOSAL	10,674.82	88,405.90	89,600.00	133,253.00 44,847.10
8353-01 BUSINESS/COMMUNITY AFFAIRS			3,063.18	6,750.00 6,750.00
8354-01 BLDG & GROUNDS-CITY HALL MAINT	545.02	8,031.88	5,566.92	13,000.00 4,968.12
8359-01 TELEPHONE	355.03	2,815.86	2,791.59	4,500.00 1,684.14
8360-01 LEASED ST LIGHT/TRAFFIC SIGNAL	7,954.75	29,103.16	22,367.22	42,000.00 12,896.84
8361-01 POSTAGE		1,500.00	1,784.53	4,000.00 2,500.00
8362-01 CITY HALL UTILITIES	5,036.97	14,987.10	15,408.34	31,500.00 16,512.90
8370-01 BUILDING MAINT/CLEANING	1,880.84	10,639.98	11,177.94	19,804.00 9,164.02
8372-01 CONTINGENCY			760.00	15,000.00 15,000.00
8374-01 EQUIPMENT RESERVE TRANSFER				5,000.00 5,000.00
8375-01 STONE WALL MAINT TRANSFER				5,000.00 5,000.00
8376-01 ST HIGHWAY MAINT TRANSFER				14,900.00 14,900.00
8377-01 CIP TRANSFER				85,000.00 85,000.00
8378-01 CONTINGENCY BLDG PMT FEES			17,287.50	135,000.00 135,000.00
8379-01 WV TIF CID SALES TAX Transfer				24,000.00 24,000.00
8380-01 OUTSIDE AGENCIES		3,582.00	3,731.75	8,000.00 4,418.00
TOTAL GENERAL OVERHEAD	33,549.24	309,164.38	309,593.62	750,365.00 441,200.62
OTHER				
TOTAL OTHER	.00	.00	.00	.00

CITY OF WESTWOOD
STATEMENT OF OPERATIONS
GENERAL FUND
FOR THE SEVEN PERIODS ENDED JULY 31, 2020

	PERIOD TO DATE ACTUAL	YEAR TO DATE			
		ACTUAL	PRIOR YEAR	ANNUAL BUDGT	ANN BDGT VAR
PARKS & RECREATION					
8514-01 OPERATING SUPPLIES OTHER		218.66	813.51	2,000.00	1,781.34
8540-01 PUBLIC UTILITIES	1,541.99	6,703.34	8,137.79	18,000.00	11,296.66
8550-01 REPAIRS & MAINT. OTHER	67.20	7,061.11	2,471.05	6,000.00	(1,061.11)
8552-01 PROJECTS			10,000.00	10,000.00	10,000.00
8554-01 TREE & EASEMENT CARE	3,637.32	3,973.11	272.91	15,000.00	11,026.89
8555-01 LANDSCAPING & EASE MAINT	327.05	4,596.91	6,642.11	10,000.00	5,403.09
8566-01 COMMUNITY PICNIC				7,000.00	7,000.00
8567-01 FIREWORKS			1,971.67	3,200.00	3,200.00
8569-01 OTHER EVENTS		270.00	1,232.92	2,500.00	2,230.00
8574-01 POOL PASSES		104.74	175.27	350.00	245.26
TOTAL PARKS & RECREATION	5,573.56	22,927.87	31,717.23	74,050.00	51,122.13
TOTAL EXPENSES	178,443.71	1,394,194.97	1,413,670.99	2,886,754.00	1,492,559.03
EXCESS REVENUES OVER EXPENSES	(31,376.39)	377,053.25	385,870.21	(89,850.00)	466,903.25

CITY OF WESTWOOD
STATEMENT OF OPERATIONS
WOODSIDE VILLAGE TIF FUND
FOR THE SEVEN PERIODS ENDED JULY 31, 2020

	PERIOD TO DATE ACTUAL	YEAR TO DATE			ANN BDGT VAR
		ACTUAL	PRIOR YEAR	ANNUAL BUDGT	
REVENUES					
6002-06 AD VALOREM TAX		279,819.84	274,721.81		279,819.84
6038-06 CID-1	5,122.27	71,106.88	84,142.40		71,106.88
6040-06 CID-2	1,351.69	33,027.87	41,294.20		33,027.87
TOTAL REVENUES	6,473.96	383,954.59	400,158.41	.00	383,954.59
EXPENSES					
ADMINISTRATIVE					
8006-06 UMB TIF PAYMENT	5,122.27	307,688.66	308,474.03		(307,688.66)
TOTAL ADMINISTRATIVE	5,122.27	307,688.66	308,474.03	.00	(307,688.66)
TOTAL EXPENSES	5,122.27	307,688.66	308,474.03	.00	(307,688.66)
TOTAL REVENUES OVER EXPENSES	1,351.69	76,265.93	91,684.38	.00	76,265.93

CITY OF WESTWOOD
STATEMENT OF OPERATIONS
OTHER FUNDS
FOR THE SEVEN PERIODS ENDED JULY 31, 2020

	PERIOD TO DATE ACTUAL	YEAR TO DATE			
		ACTUAL	PRIOR YEAR	ANNUAL BUDGT	ANN BDGT VAR
REVENUES					
6002-08 STORM WATER FUND		132,236.50	93,740.23		132,236.50
6003-08 AD VALOREM TAX		13,746.54			13,746.54
6006-08 SPECIAL HIGHWAY FUND	13,036.46	39,250.36	33,446.08		39,250.36
6039-08 CITY SALES & USE TAX - SPECIAL	17,899.10	150,800.23	142,453.24		150,800.23
6042-08 BOND PROCEEDS REVENUE		174,908.13			174,908.13
TOTAL REVENUES	30,935.56	510,941.76	269,639.55	.00	510,941.76
EXPENSES					
ADMINISTRATIVE					
8173-08 STORM WATER EXP	429.62	55,889.45	21,207.00		(55,889.45)
8175-08 SPECIAL HIGHWAY EXP		131.25			(131.25)
8176-08 CAPITAL IMPROVEMENT EXP	40,653.46	361,964.52	85,497.52		(361,964.52)
8178-08 BOND PROJECT COSTS		669,312.65			(669,312.65)
TOTAL ADMINISTRATIVE	41,083.08	1,087,297.87	106,704.52	.00	(1,087,297.87)
TOTAL EXPENSES	41,083.08	1,087,297.87	106,704.52	.00	(1,087,297.87)
TOTAL REVENUES OVER EXPENSES	(10,147.52)	(576,356.11)	162,935.03	.00	(576,356.11)

CITY OF WESTWOOD
BALANCE SHEET
WOODSIDE VILLAGE TIF FUND
JULY 31, 2020

ASSETS

CURRENT ASSETS	
CASH IN BANK-TIF Fund	249,808.69
	<hr/>
TOTAL CURRENT ASSETS	249,808.69
FIXED ASSETS	
	<hr/>
TOTAL FIXED ASSETS	.00
	<hr/>
TOTAL ASSETS	249,808.69
	<hr/> <hr/>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES	
	<hr/>
TOTAL CURRENT LIABILITIES	.00
	<hr/>
TOTAL LIABILITIES	.00
FUND BALANCE	
FUND BALANCE - TIF	173,542.76
FUND BALANCE-CURRENT YEAR	76,265.93
	<hr/>
TOTAL FUND BALANCE	249,808.69
	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	249,808.69
	<hr/> <hr/>

CITY OF WESTWOOD
BALANCE SHEET
OTHER FUNDS
JULY 31, 2020

ASSETS

CURRENT ASSETS

Cash in bank - Other Funds

1,139,773.73

TOTAL CURRENT ASSETS

1,139,773.73

FIXED ASSETS

TOTAL FIXED ASSETS

.00

TOTAL ASSETS

1,139,773.73

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

TOTAL CURRENT LIABILITIES

.00

TOTAL LIABILITIES

.00

FUND BALANCE

Fund balance - Other Funds

1,716,129.84

FUND BALANCE-CURRENT YEAR

(576,356.11)

TOTAL FUND BALANCE

1,139,773.73

TOTAL LIABILITIES AND FUND BALANCE

1,139,773.73

CITY OF WESTWOOD
BALANCE SHEET
JULY 31, 2020

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

RESERVE FOR PETTY CASH	\$250.00	
WOODSIDE VILLAGE DEPOSITS	9.19	
Refundable Bond Deposits	34,869.99	
STATE TAXES PAYABLE	(.01)	
AFLAC Withheld	(297.78)	
TOTAL CURRENT LIABILITIES		34,831.39
TOTAL LIABILITIES		34,831.39

FUND BALANCE

FUND BALANCE - General	668,550.27	
FUND BALANCE-CURRENT YEAR	(123,036.93)	
FUND BALANCE - TIF	173,542.76	
Fund balance - Other Funds	1,716,129.84	
TOTAL FUND BALANCE		2,435,185.94
TOTAL LIABILITIES AND FUND BALANCE		\$2,470,017.33

CITY OF WESTWOOD
BALANCE SHEET
JULY 31, 2020

ASSETS

CURRENT ASSETS

PETTY CASH	\$250.00	
Cash in bank - General	1,044,893.43	
CASH IN BANK-TIF Fund	249,808.69	
Cash in bank - Other Funds	1,139,773.73	
Cash in bank - Bond Fund	35,282.13	
WOODSIDE VILLAGE FUNDING A/C	9.35	
TOTAL CURRENT ASSETS		2,470,017.33
TOTAL ASSETS		\$2,470,017.33

COUNCIL ACTION FORM

Meeting Date: August 13, 2020

Staff Contact: Fred Sherman, Chief Administrative Officer/City Clerk

Agenda Item: Consider adopting the fiscal year 2021 budget

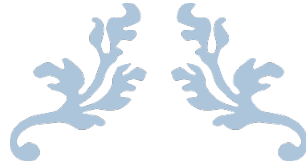
Background

Following the July 15, 2020 City Council budget worksession, a public hearing, pursuant to K.S.A. 79-2933 is held to allow the City to adopt its 2021 budget and to levy taxes in the coming year. Publication of such budget hearing was included in The Legal Record on July 28, 2020 and proof of that publication is included in the meeting packet.

The budget book and state budget forms are also included for review and consideration.

Suggested Motion

I move the City Council adopt the proposed 2021 budget as presented.



FY 2021 BUDGET



WESTWOOD

Budget Overview Summary

The FY 2021 budget reflects a commitment by the City, which was ratified by Westwood voters in May 2018, to provide increased funding levels for needed city infrastructure improvement projects. In 2019, over \$3 million in capital projects were constructed in Westwood. \$3,559,913 in General Obligation Improvement Bonds, Series 2020A were issued in March of 2020 to pay for these needed capital projects over a longer period of time. The proposed FY 2021 budget reflects the bond payments for these projects.

Starting with the FY 2020 budget, several different revenue sources were planned for utilization in the Debt Service Fund for expenditures. The revenue stream for the Debt Service Fund is structured as a multi-funding approach as a means of diversifying future funding source risks to the City. The proposed FY 2021 budget includes \$16,460.50 of ad valorem property tax revenues specifically for the Debt Service Fund, which equates to a ½ mill rate, based on the June 2020 preliminary valuation estimate for Westwood. The proposed FY 2021 budget also includes \$15,000 in General Fund revenue transfers into the Debt Service Fund. Altogether, this equates to just under 1 mill of property tax revenues going into the fund. Stormwater Utility Funds will also be transferred into the Debt Service Fund to pay for Debt Service Fund expenditures: \$15,000 was budgeted in 2020 and future year transfers were initially recommended at a rate of \$50,000 annually. Revenue from the City's special ½-cent sales tax will be transferred from the Capital Improvement Fund to service part of the final bond debt payments at varying rates, depending on current need and projections.

The proposed FY 2021 Westwood city budget also continues to sufficiently fund daily operational expenses for desired city service, while addressing other long-term expense matters, like on-going staff compensation needs. The proposed FY 2021 budget is based on a conservative estimate of anticipated on-going revenue sources, and it proposes to hold the overall ad valorem tax mill rate level at 21.307.

Due to COVID-19, sales tax revenues, building permit fees, utility franchise fees, and liquor tax revenues have declined and are anticipated to remain flat from 2020 to 2021; however, based on the most current revenue distribution reports, the City may not see a sharp negative impact to its overall revenues picture. The real, future impacts of COVID-19 remain to be seen and so the 2021 budget is overall conservative related to both revenues and anticipates keeping expenses relatively flat outside of recommended increases in employee salaries and benefits, in line with past adopted budgets.

Fund Balance

The beginning year fund balance or cash reserve levels for each budget fund:

City of Westwood

January 1st - Fund Balance

	2016	2017	2018	2019	2020
General Fund	\$347,743	\$491,105	\$651,373	\$845,784	\$701,093
CIP Fund	\$0	\$92,551	\$74,872	\$0	\$264,972
Equip Reserve Fund	\$0	-\$6,067	\$24,517	\$4,618	\$71,433
Storm Water Fund	\$3,079	\$87,475	\$164,541	\$245,486	\$296,021
Special Highway Fund	\$0	\$43,232	\$87,940	\$128,235	\$173,552
WV TIF & CID Fund	\$1,820	\$4,986	\$29,665	\$71,319	\$173,543
Debt Service Fund	N/A	N/A	N/A	N/A	\$657,613

Proposed FY 2021 Budget

City Valuation

The June 2020 real estate valuation estimates by Johnson County on which the proposed FY 2021 budget is partly based are noted below.

Property real estate valuations and the overall 2020 Total Assessed Valuation for Westwood is increasing, even though total personal property valuations and the state assessments in Westwood are mostly stagnant.

City of Westwood Valuation Information

Year	Real Estate	Personal	State Assessed	Total Assessed Valuation	Woodside Village TIF Increment	IRB / MTN Assessed Valuation	Mill Levy
2020* June	32,423,106	78,624	419,226	32,920,956		1,484,125	21.306
2019	29,155,270	74,996	393,014	29,624,341	2,788,967	1,894,500	21.306
2018	26,970,004	74,229	389,517	27,433,750			21.307
2017	25,670,615	90,027	373,974	26,134,616	2,633,934	1,795,500	21.307
2016	22,855,557	109,066	359,249	23,323,872	1,264,652	1,765,750	21.301
2015	20,505,389	120,228	404,107	21,029,724	188,319		22.523
2014	21,740,785	176,272	403,848	22,328,952	443,205		22.275
2013	20,316,970	201,784	458,885	20,977,639	14,232		23.676
2012	20,705,174	283,990	423,875	21,413,039			24.464
2011	21,001,523	335,748	612,417	21,949,688			23.881
2010	21,289,675	447,946	549,160	22,286,781			23.499
2009	21,684,711	691,986	545,776	22,922,473			23.493
2008	22,178,380	842,478	566,817	23,587,675			25.571
2007	22,161,436	1,192,133	570,005	23,923,574			22.604
2006	21,166,092	1,543,428	541,729	23,251,249			19.551
2005	22,935,013	2,171,072	532,911	25,638,996			16.746
2004	22,634,563	4,226,422	4,434,255	31,295,240			13.090
2003	22,230,403	4,942,010	4,622,377	31,794,790			12.902
2002	21,698,545	6,208,671	6,116,543	34,023,759			10.924
2001	21,555,074	7,035,983	10,401,115	38,992,172			8.914
2000	20,762,849	9,931,711	7,863,214	38,557,774			8.022

* based on June estimates – final valuation set November 1st.

New Improvements

The City of Westwood is experiencing an increase in real estate valuations partly due to a very robust overall real estate market, but also due to physical improvements being made to various properties throughout the city. The number of assessed valuation increases attributed to property improvements in the past few years is a significant change from the \$0.00 amount of assessed New Improvements that was reported by the Johnson County Appraiser's Office for the 2012 tax year cycle.

The reported New Improvement valuation increase amount is exempt under the Kansas Property Tax-Lid provisions.

This year, the Johnson County Appraiser's Office reports that **\$217,974** in total new improvements was assessed in Westwood within the **\$32,920,956** June 2020 real estate total assessed valuation estimate.

The City's total assessment valuation is finalized on November 1st of each tax year, on which the final ad valorem property tax mill rate is then derived.

Woodside Village TIF Increment

The increment valuation for the Woodside Village Tax Increment Financing (TIF) district reflects the fact that the former Youth-Front building was demolished in late 2014, and the construction of the first phase of this mixed use commercial and residential project has been mostly completed. The property valuation of the two Woodside Club properties is also increasing moderately. 100% of the increment property tax revenues collected from the properties within the Woodside Village TIF District are deposited into the Woodside Village TIF Fund.

Based on the appraised valuations released by Johnson County on March 1, 2020, the two parcels for The Woodside Village North building tentatively had a total appraised valuation of \$24,106,920, with a total assessed valuation of \$3,756,436. The property owner/developer of the Woodside North building appealed the initial 2020 valuation amount, the result of such appeal will not be available until November, when final valuations are set, but an appeal win would impact the City's mill levy. The same appraised valuation has been used on the building and property since 2017 and is increasing for the first time this year.

Midwest Transplant Network IRB / PILOT

The Westwood Plaza office building and property, located at 1900 W. 47th Place, owned by Midwest Transplant Network Inc. (MTN), was classified as a tax-exempt property in 2015 with the Industrial Revenue Bond (IRB) and Payment In-Lieu of Taxes (PILOT) agreement that was approved in January of 2014.

The **\$1,484,125** in 2020 assessed valuation for this one property (about 4.5% of the city total) is not reflected in the June 2020 real estate valuation total for the city.

Midwest Transplant Network will make a PILOT payment to Johnson County at the end of 2020 that is 2% greater than last year's payment. This will result in about **\$31,047.33** of revenue to the City of Westwood in FY 2020 not specifically classified as ad valorem tax revenue in the city's budget, but accounted for as General Fund revenue.

<u>Year</u>	<u>Tax Payment</u>
1	\$167,042.72
2	\$170,383.57
3	\$173,791.25
4	\$177,267.07
5	\$180,812.41
6	\$184,428.66
7	\$188,117.23
8	\$191,879.58
9	\$195,717.17
10	\$199,631.51

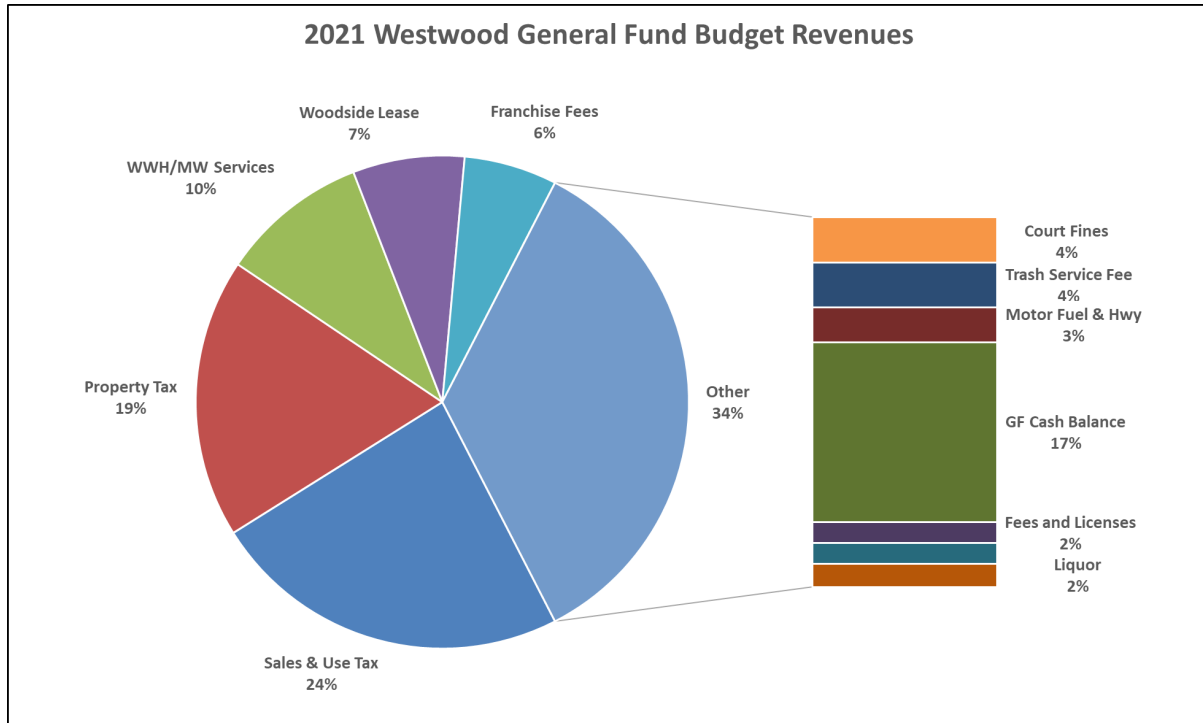
MTN PILOT Payments

The Performance Agreement for the IRB with Midwest Transplant Network calls for a 2% annual increase in total PILOT payments to be made over the 10-year life of the IRB abatement period, then a prohibition on condominium any more than 50% the office building space for an additional 5-years after the IRB exemption expires. The building and property are currently owned by a non-for-profit company, and portions of the building are leased out to other companies. Prior to the issuance of the IRB, the entire property was 100% taxable. The IRB and Performance Agreement for the PILOT payment were based on the amount of property taxes being paid prior to the building's \$24 million building addition and parking structure construction, with an annual 2% increase. The 2020 property tax cycle for the FY 2021 Westwood Budget is the 6th year of the 10-year IRB provision.

2021 General Fund Revenues

The overall General Fund budget revenues are projected to decrease from a budgeted amount of \$2,658,359 in FY 2020, to \$2,016,211 in FY 2021.

Fiscal year 2020 and 2021 revenues have been negatively impacted by the coronavirus COVID-19, which hit the United States and the world in the first quarter of 2020. The negative impact has depressed revenue projections for certain revenue streams in the General Fund, including motor vehicle tax, utility franchise fees, and sales and liquor taxes.



Ad Valorem Tax Revenue

The amount of ad valorem tax revenue (property tax) anticipated to be collected will increase from the \$616,37.96 amount approved in the City's FY 2020 budget, to a proposed **\$684,953.41** for the FY 2021 budget.

The budgeted ad valorem tax revenue for FY 2021 represents only about 19% of the total General Fund revenues. Increases in other General Fund revenue sources allow Westwood to set the amount of budgeted ad valorem tax revenue, and thus the mill levy, to a fairly steady rate, while addressing additional expenses and city service needs.

The proposed FY 2021 budget includes 20.806 anticipated mills of ad valorem revenue into the General Fund (\$628,237), and a ½ mill of anticipated ad valorem revenue into the Debt Service Fund (\$16,460.50).

General Fund Cash Balance - Budgeted vs Actual

The past several approved city budgets have included a potential use of General Fund (GF) cash reserves. The use of cash reserves occurs when expenditures exceed revenues received for the calendar fiscal year.

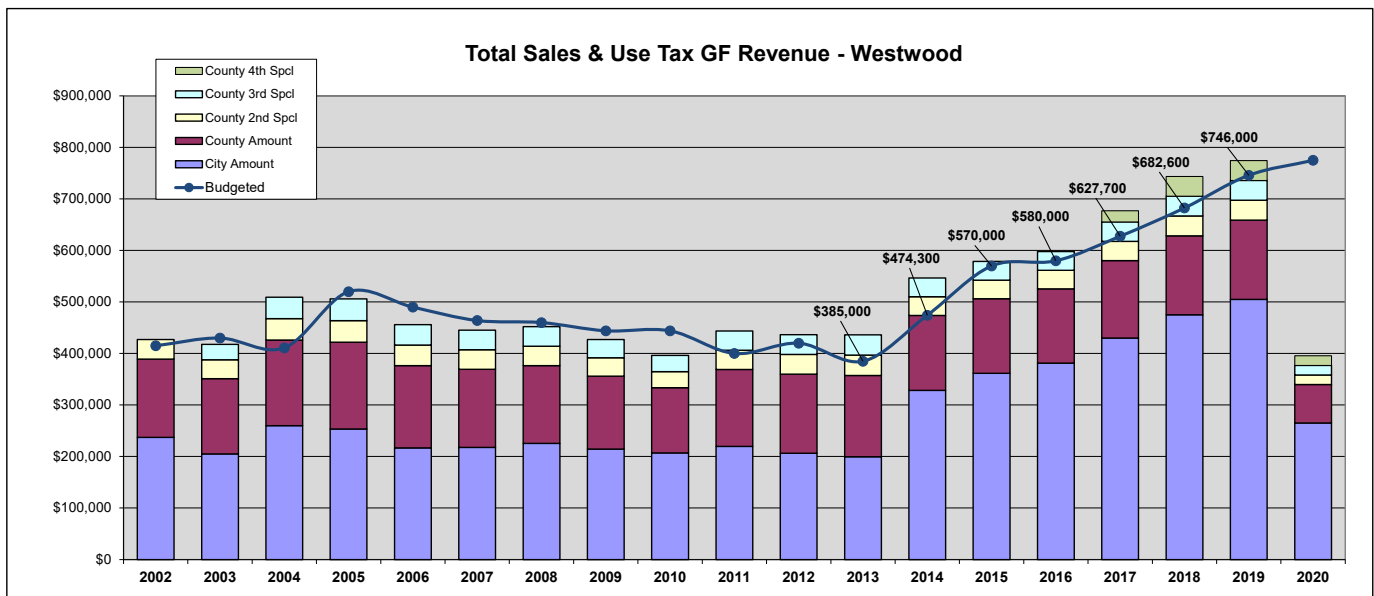
Sales & Use Tax Revenues

Locally, the conversion of the AppleMart grocery store into a Walmart Neighborhood Market store in late 2013, as well as other new businesses in Westwood either opening new and/or performing better year-over-year, has resulted in increases in anticipated local sales tax collections. Despite this positive trend, COVID-19, which hit the world and Westwood in early 2020, has negatively impacted sales tax collection and sales and use tax revenues are projected to be stagnant between the 2020 adopted budget and 2021 proposed budget.

Within the Woodside Village development, the City receives 60% of the sales tax proceeds above a base amount of \$4,918,717 taxable sales from the Woodside TIF District area, with 40% going to the Woodside Village TIF & CID Fund to pay the bond holders of the development project. It is anticipated that about **\$25,500** of General Fund 1% local sales tax revenues will be transferred to the Woodside Village TIF & CID fund in FY 2021, based on this redevelopment agreement share of the increased sales and use tax revenues from the Woodside Village project.

Sales tax received from the City of Westwood's Special ½ cent Sales Tax for Street and Stormwater projects, that went into effect October 1, 2018, is not being deposited into the City's General Fund; rather, those sales tax proceeds are directly deposited into the City's Capital Improvement Plan (CIP) Fund.

The City's total share of the county-wide sales tax is set at \$267,000. This amount includes Westwood's share of the 4th county-wide sales tax measure for the County Courthouse project and other improvements, which went into effect in April 2017.



City Share of County Sales & Use Tax

The Kansas Department of Revenue distributes 36% of all county-wide sales tax revenues to all cities in the county based on a distribution formula that factors in the city's share of the total county-wide ad valorem tax revenue collected, plus the city's share of the total county-wide estimated population count.

Westwood's share of county-wide sales tax revenues has experienced a general downward trend in distribution amounts due to the formula used to distribute these sales tax revenues to all cities in the county. The growth of population elsewhere in Johnson County, plus the larger ad valorem amounts being collected by other cities in the county, has resulted in the City of Westwood's share of the county-wide sales total being less than in previous years, even though the total county-wide sales tax revenue amount has increased slightly. The proposed ad valorem amount of \$628,237 in the FY 2021 budget for Westwood may help offset any losses due to population counts in the distribution formula.

Franchise Fees

The proposed FY 2021 budget is based on \$200,000 in total franchise fee collections – a reduction from the amount budgeted in 2020 – due to impacts of COVID-19 on the Westwood budget. Year-end 2020 budget projections are also revised downward from \$210,000 to \$200,000 due to this negative impact.

Woodside Village Contingency Building Permits

The anticipated building permit fees for both the expansion of the Woodside Club facility and construction of Phase II of the Woodside Village project will amount to almost \$200K in one-time revenues to the city. Construction on the Woodside Club project could start in 2021, and the start of Phase II of the Woodside Village project could potentially begin in 2021 or early 2022. The proposed budget includes the transfer of building permit fee revenue derived from the Woodside Village project into the Capital Improvement Plan (CIP) Fund, and will not be utilized for yearly General Fund operation expenses.

Public Safety Services to WWH and MW

The contract rate for Public Safety services provided to the City of Westwood Hills is now based on a fixed rate amount of \$163,000 for FY 2021. The contract rate for Public Safety services provided to the City of Mission Woods is now based on a fixed rate amount of \$125,000 for FY 2021. In prior years, the rates charged for Public Safety services to the adjacent communities was based on a pre-determined percentage of a portion of the entire Westwood Public Safety budget amount. The percentage rate for Westwood Hills was set at 16.6% prior to 2015. The percentage rate for Mission Woods was set at 7.7% prior to 2014, and was raised to 9.9% in 2015.

Beginning in July 2020, Mission Woods decided to discontinue extra patrol services and intends to maintain such operational shift into 2021.

Solid Waste/Recycling/Yard Waste Fees

In May 2020, the City entered into a cooperative contract with Waste Corporation of Missouri LLC (WCA) for residential trash services for a period of five years: 2021 – 2025. This new contract locks in a 2021 rate of \$15.45 per household per month and provides for \$0.30 increases each year. At this monthly rate, the annual cost per residence to the City of Westwood for trash and recycling service by WCA will be \$185.40. An additional administrative fee of 1.5%, or an additional \$2.78 will be added to this amount to cover some city administrative costs and any revenue shortfalls resulting from non-payments

of property taxes in calendar year 2020. The total FY 2021 tax assessment for Westwood for residential trash services will be set at \$188.18.

Woodside Club Lease

The full net rental revenue of \$240,000 from Woodside is included in the proposed FY2021 budget, as the sub-lease of the Club with the Westwood Foundation was terminated in 2013. The development agreement for the Woodside Village project calls for 24-months following the commencement of construction on the Woodside Club expansion, the base rental rate increases \$12,500 per year to the yearly rate of \$252,500 for five years. Then the rental rate increases \$10,000 every five-year period there-after until the end of the lease term.

5050 Rainbow Blvd

The City of Westwood purchased the building and property located at 5050 Rainbow Blvd in 2014 at a purchase price of \$425,000.

The lease-purchase agreement to finance the purchase of this property was amended mid-year 2016 to allow for an additional three (3) years of lease payments and was again amended in September 2019 to extend the payback from the City. The amendment provided for a \$100,000 principal payment in February 2020 and a final principal payment of \$325,000 in February 2023, with interest payments due twice annually for the life of the loan.

The church structure is slated for demolition in the Summer of 2020 and the space returned to green space until a permanent plan for the property is decided upon by the City Council.

Westwood Foundation

The FY 2021 budget does not anticipate any significant revenues being received from the Westwood Foundation. The FY 2020 budget does include \$50,000 in revenues from the Westwood Foundation, to be utilized for a portion of the demolition costs of the 5050 Rainbow Blvd building.

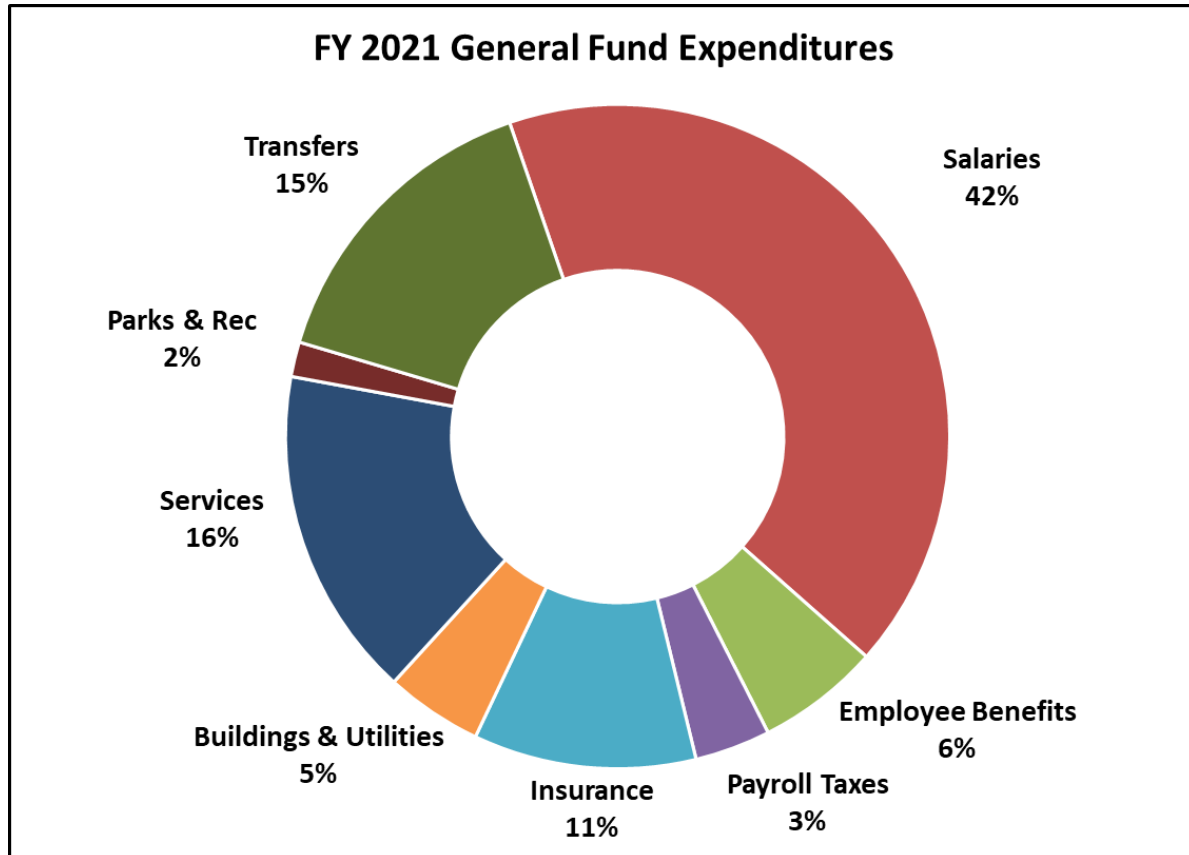
General Fund

GENERAL FUND REVENUES		Actual	Unaudited	Budget	Projected	Proposed
Line Item		2018	2019	2020	2020	2021
CARRYOVER		\$ 610,165.00	\$ 788,617.48	\$ 111,953.00	\$ 668,550.27	\$ 545,203.83
AD VALOREM TAX		\$ 534,535.93	\$ 528,003.94	\$ 616,370.96	\$ 616,370.96	\$ 684,954.33
WV TIF Ad Val (WW's share)		\$ (56,105.43)	\$ (58,091.55)	\$ (59,425.00)	\$ (59,425.00)	\$ (59,421.73)
MTN PILOT		\$ 29,476.29	\$ 30,438.56	\$ 30,676.00	\$ 31,047.33	\$ 32,140.72
FOUNDATION REV					\$ 50,000.00	
WOODSIDE RENT		\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00
Subtotal		\$ 747,906.79	\$ 740,350.95	\$ 827,621.96	\$ 877,993.29	\$ 897,673.32
MOTOR VEHICLE TAX		\$ 51,787.38	\$ 54,885.61	\$ 56,692.18	\$ 56,692.18	\$ 55,658.99
UTILITY FRANCHISE FEES		\$ 219,342.08	\$ 205,657.53	\$ 210,000.00	\$ 199,500.00	\$ 200,000.00
BUSINESS LIC & PERMIT		\$ 16,683.55	\$ 14,983.29	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
NON-BUSINESS LIC & PERMT		\$ 140.50	\$ 133.90	\$ 200.00	\$ 200.00	\$ 200.00
BLDG PERMIT FEES-WW		\$ 46,679.66	\$ 42,051.41	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
CONTINGENCY BLDG. PERMIT FEES		\$ -	\$ -	\$ -	\$ -	\$ -
BLDG PERMIT FEES-WWH		\$ -	\$ -	\$ -	\$ -	\$ -
BLDG PERMIT FEES-MW		\$ -	\$ -	\$ -	\$ -	\$ -
STATE HWY MAINTENANCE (RAINBOW)		\$ 8,892.00	\$ 11,864.12	\$ 14,820.00	\$ 14,820.00	\$ 14,820.00
SPECIAL HIGHWAY		\$ 45,070.70	\$ 57,181.18	\$ 45,140.00	\$ 42,550.00	\$ 37,410.00
CITY SALES & USE TAX		\$ 475,110.04	\$ 505,081.02	\$ 508,000.00	\$ 508,000.00	\$ 508,000.00
COUNTY SALES & USE TAX		\$ 268,371.59	\$ 269,597.80	\$ 267,000.00	\$ 267,000.00	\$ 267,000.00
LIQUOR GRS REC TAX		\$ 58,263.17	\$ 62,211.24	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
POLICE SERV WWH		\$ 154,583.37	\$ 155,000.04	\$ 155,000.00	\$ 155,000.00	\$ 163,000.00
POLICE SERV MW		\$ 125,000.04	\$ 125,000.04	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
POLICE SERV - CROSS GRD		\$ 3,152.16	\$ 3,293.23	\$ 2,500.00	\$ 2,500.00	\$ 3,500.00
POLICE SERV - EXTRA PATROL		\$ 28,312.31	\$ 29,758.72	\$ 45,000.00	\$ 29,000.00	\$ 15,000.00
MUNICIPAL COURT FINES		\$ 163,754.36	\$ 186,407.91	\$ 140,000.00	\$ 105,000.00	\$ 140,000.00
CITY HALL USE - MW		\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 1,575.00	\$ 2,100.00
CITY HALL USE - WWH		\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 1,575.00	\$ 2,100.00
INTEREST EARNINGS		\$ 729.45	\$ 1,893.73	\$ 300.00	\$ 300.00	\$ 300.00
TRASH - SPECIAL ASSESSMENTS		\$ 134,323.15	\$ 132,944.85	\$ 133,956.00	\$ 133,956.00	\$ 138,500.48
SALE OF EXTRA TRASH STICKERS		\$ 862.75	\$ 228.75	\$ 250.00	\$ 250.00	\$ 250.00
COMMUNITY ROOM FEES		\$ 4,885.00	\$ 6,268.75	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00
OTHER INCOME		\$ 36,779.40	\$ 8,304.41	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
PUBLIC WORK SERVICES		\$ 16,966.23	\$ 17,846.29	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
MW CITY CLERK SERVICES			\$ 4,950.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
SALE OF FIXED ASSETS						
POOL FEES		\$ 13,161.12	\$ 14,408.24	\$ 14,000.00	\$ 7,000.00	\$ 14,000.00
CODES SERVICES		\$ 4,637.50	\$ 3,855.97	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
Subtotal		\$ 1,881,687.51	\$ 1,918,008.03	\$ 1,864,958.18	\$ 1,791,818.18	\$ 1,879,156.02
Grand Total Revenue		\$ 2,629,594.30	\$ 2,658,358.98	\$ 2,692,580.14	\$ 2,669,811.47	\$ 3,322,033.17

Staffing Level

The proposed FY 2021 budget is based on 16-full time staff positions (FTE) – 9 in the Police Department, 3 in Administration, and 4 in Public Works.

The proposed FY 2020 budget includes a budgeted pool for salary adjustments. Mayoral action is necessary to implement any change to the staff salary compensation rates.



Health Insurance

Health insurance costs are 1% to 5% higher than the previous year depending on the coverage. The proposed FY 2021 budget is based on next year's Kansas State Health Plan premium rates for health, dental and vision plan coverages. By City policy, the employer/employee contribution rates are 95%/5% on single, or employee only coverage, and 90%/10% on the additional premium rate amounts for family, spouse and child coverages.

In 2020, two (2) of the 16 total FTE employees are not utilizing health insurance benefits from the City of Westwood.

KPERS / KP&F Retirement

The employee (EE) contribution rate for Tier 1 KPERS employees increased from 4% to 5% in 2014, and increased to a 6% contribution rate in FY 2015. The contribution rate for Tier 2 KPERS employees remains at 6% when it was established in 2009. The employee contribution rate for all KP&F employees increased from 7% to 7.15% on July 1, 2013 and will remain at 7.15% for FY 2020.

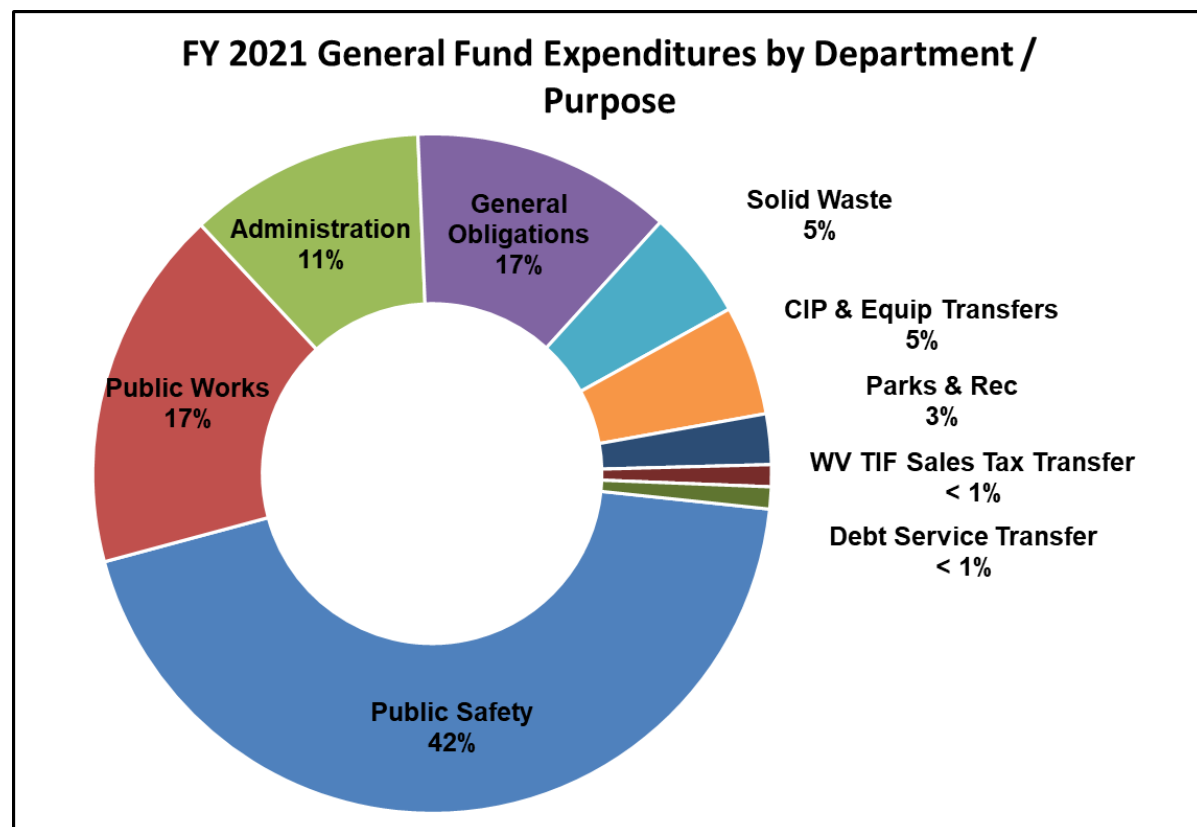
Seven (7) staff positions in the Police Department are budgeted to contribute to the KP&F state retirement system in 2020. Since the current Police Chief retired from a previous KP&F position, the City of Westwood does not contribute to the state retirement plan for that staff position in 2020. The remaining 8 city staff positions contribute to the KPERS state retirement system.

Employer Contribution Rates

Year	KPERS	KP&F
2020	8.61%	21.93%
2019	8.89%	22.13%
2018	8.39%	20.09%
2017	8.46%	19.03%
2016	9.18%	20.42%
2015	9.48%	21.36%
2014	8.84%	19.92%

457 Match – 401a

The proposed FY 2021 budget includes \$11K for a potential match of 457 contributions into a 401a account. This is for all KPERS staff and the Police Chief position as a policy offset of the difference between the city's 21.93% contribution to the KP&F retirement system vs. the 8.61% KPERS city contribution rate in 2020. The 401a plan is set up to match 50% of the first 6% of employee contributions into the 457 plan, not to exceed \$2,000 per year.



ADMINISTRATIVE EXPENSES		Acutal	Unaudited	Budget	Projected	Proposed
Line Item	2018	2019	2020	2020	2021	
SALARIES	\$ 187,564.27	\$ 201,962.62	\$ 205,692.43	\$ 202,125.61	\$ 200,949.09	
OVERTIME - Admin	\$ 4,198.98	\$ 3,803.55	\$ 4,720.23	\$ 4,720.23	\$ 4,389.35	
PAYROLL TAXES	\$ 14,099.49	\$ 15,104.02	\$ 18,937.14	\$ 18,937.14	\$ 19,505.25	
RETIREMENT CONTRIBUTIONS	\$ 19,215.76	\$ 20,716.96	\$ 20,220.66	\$ 22,622.04	\$ 18,213.52	
HEALTH INSURANCE	\$ 28,481.54	\$ 28,454.45	\$ 31,053.60	\$ 31,053.60	\$ 32,606.28	
OFFICE SUPPLIES	\$ 2,545.15	\$ 1,373.11	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	
RECEPTION & MEALS	\$ 4,177.38	\$ 3,461.09	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00	
TRAVEL ALLOWANCE	\$ 789.59	\$ 305.31	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	
MAYOR'S DISCRETIONARY FUND	\$ 190.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
TRAINING PROGRAMS	\$ 1,395.00	\$ 2,820.75	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	
COMPUTER EXPENSE	\$ 18,382.97	\$ 4,309.88	\$ 16,029.50	\$ 18,000.00	\$ 16,029.50	
PRINTING	\$ 3,065.68	\$ 515.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
DUES & SUBSCRIPTIONS	\$ 1,166.32	\$ 3,033.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	
EQUIPMENT RESERVE TRANSFER	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
TOTAL	\$ 288,272.13	\$ 288,859.74	\$ 310,253.55	\$ 311,558.62	\$ 315,692.27	

PARKS & RECREATION EXPENSES		Actual	Unaudited	Budget	Projected	Proposed
Line Item	2018	2019	2020	2020	2021	
OPERATING SUPPLIES OTHER	\$ 1,940.42	\$ 1,069.10	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
COMPUTER EXPENSE	\$ 552.00	\$ -	\$ -	\$ -	\$ -	
PUBLIC UTILITIES	\$ 20,876.95	\$ 16,567.28	\$ 18,000.00	\$ 14,000.00	\$ 11,000.00	
REPAIRS & MAINT OTHER	\$ 16,961.68	\$ 3,524.22	\$ 6,000.00	\$ 7,000.00	\$ 6,000.00	
PROJECTS		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
TREE & EASEMENT CARE	\$ 9,132.71	\$ 1,155.36	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	
LANDSCAPNG/EASEMENT MAINT	\$ 12,135.74	\$ 10,266.78	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
OKTOBERFEST	\$ 6,008.54	\$ 5,745.50	\$ 7,000.00	\$ 6,500.00	\$ 6,500.00	
FIREWORKS	\$ 2,105.00	\$ 1,971.67	\$ 3,200.00	\$ -	\$ 2,500.00	
OTHER EVENTS	\$ 1,617.41	\$ 1,260.57	\$ 2,500.00	\$ -	\$ 2,500.00	
POOL PASSES	\$ 86.86	\$ 175.27	\$ 350.00	\$ 350.00	\$ 350.00	
TOTAL	\$ 71,417.31	\$ 51,735.75	\$ 74,050.00	\$ 59,850.00	\$ 60,850.00	

PUBLIC WORKS EXPENSES	Acutal	Unaudited	Budget	Projected	Proposed
Line Item	2018	2019	2020	2020	2021
SALARIES	\$ 224,923.63	\$ 251,420.94	\$ 246,397.00	\$ 246,397.00	\$ 251,362.44
OVERTIME - PW	\$ 12,990.20	\$ 11,541.56	\$ 15,890.00	\$ 10,000.00	\$ 10,000.00
PAYROLL TAXES	\$ 16,909.39	\$ 18,844.31	\$ 23,605.83	\$ 21,962.55	\$ 23,522.62
RETIREMENT CONTRIBUTIONS	\$ 20,691.87	\$ 25,221.37	\$ 25,206.00	\$ 33,375.29	\$ 23,182.85
HEALTH INSURANCE	\$ 67,344.42	\$ 68,409.11	\$ 77,303.00	\$ 77,303.00	\$ 81,168.15
DOT DRUG TEST ADMINISTRATION	\$ 364.00	\$ 269.00	\$ 500.00	\$ 500.00	\$ 500.00
OFFICE SUPPLIES	\$ 792.95	\$ 415.04	\$ 750.00	\$ 750.00	\$ 750.00
GAS & OIL	\$ 8,319.01	\$ 9,292.11	\$ 13,500.00	\$ 8,000.00	\$ 10,000.00
OPERATING SUPPLIES OTHER	\$ 5,355.30	\$ 6,162.53	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
SMALL TOOL EXPENSE	\$ 2,960.45	\$ 2,296.06	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
TRAVEL ALLOWANCE	\$ 403.38	\$ 511.91	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
TRAINING PROGRAMS	\$ -	\$ 540.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
STREETLIGHTS & TRAFFIC SIGNS	\$ 7,861.95	\$ 14,956.66	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00
PRINTING	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00
PUBLIC UTILITIES (PW SHOP)	\$ 13,575.33	\$ 10,543.58	\$ 14,000.00	\$ 13,000.00	\$ 13,000.00
WASTE DISPOSAL/DUMPSTER	\$ 1,855.23	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
REPAIRS & MAINT VEHICLES	\$ 4,005.70	\$ 6,814.32	\$ 6,600.00	\$ 7,500.00	\$ 8,000.00
REPAIRS & MAINT OTHER EQUIP	\$ 3,451.21	\$ 9,344.67	\$ 8,000.00	\$ 7,500.00	\$ 8,000.00
DUES & SUBSCRIPTIONS	\$ 1,682.81	\$ 1,761.12	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
UNIFORMS	\$ 1,764.36	\$ 1,493.84	\$ 1,750.00	\$ 1,750.00	\$ 2,000.00
BLDG & GROUNDS MAINT	\$ 798.45	\$ 3,717.58	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
SAND & SALT	\$ 7,867.11	\$ 17,156.66	\$ 9,500.00	\$ 9,500.00	\$ 10,000.00
EQUIPMENT RESERVE TRANSFER	\$ 26,926.09	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00
PROFESSIONAL FEES	\$ 2,000.00		\$ 2,000.00	\$ 2,615.43	\$ 2,000.00
ENG CONSULTANT TRANSFER	\$ 13,000.00	\$ 5,575.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
TOTAL	\$ 445,842.84	\$ 501,287.37	\$ 528,701.83	\$ 523,853.27	\$ 532,186.06

PUBLIC SAFETY EXPENSES		Actual	Unaudited	Budget	Projected	Proposed
Line Item		2018	2019	2020	2020	2021
SALARIES		\$ 527,007.47	\$ 567,668.59	\$ 508,490.72	\$ 508,490.72	\$ 546,821.00
OVERTIME		\$ 36,126.07	\$ 62,719.00	\$ 67,250.38	\$ 67,250.38	\$ 64,892.00
PT Reserve Salary				\$ 29,250.00	\$ 29,250.00	\$ 18,000.00
CAR ALLOWANCE		\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
PAYROLL TAXES		\$ 41,203.42	\$ 44,104.31	\$ 54,449.20	\$ 54,449.20	\$ 56,674.17
RETIREMENT CONTRIB		\$ 86,379.52	\$ 104,840.54	\$ 91,222.41	\$ 109,095.19	\$ 118,324.29
HEALTH INSURANCE		\$ 127,365.78	\$ 139,894.90	\$ 162,678.00	\$ 162,678.00	\$ 170,811.90
OPERATING SUPPLIES		\$ 8,240.39	\$ 6,999.22	\$ 8,000.00	\$ 8,000.00	\$ 9,000.00
GAS & OIL		\$ 15,521.30	\$ 15,220.40	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00
UNIFORM & CLEANING		\$ 11,941.57	\$ 4,646.07	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
MUNICIPAL COURT COSTS		\$ 14,110.03	\$ 9,653.94	\$ 14,000.00	\$ 14,000.00	\$ 16,000.00
RECORDS MGMT. SYSTEM		\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
COUNTY MENTAL HEALTH CO-RESPONDER		\$ 1,260.15	\$ 2,511.71	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
TRAVEL ALLOWANCE		\$ 855.96	\$ 5.10	\$ 4,000.00	\$ -	\$ 4,000.00
TRAINING PROGRAMS		\$ 9,805.26	\$ 8,489.05	\$ 11,500.00	\$ 11,500.00	\$ 12,000.00
SALARY - Court Clerk		\$ 56,318.84	\$ 62,064.62	\$ 59,265.17	\$ 59,265.17	\$ 63,180.00
OVERTIME - Court Clerk		\$ 3,764.57	\$ 2,799.46	\$ 2,991.75	\$ 2,991.75	\$ 3,190.00
PAYROLL TAXES - Court Clerk		\$ 4,233.51	\$ 4,649.78	\$ 5,603.12	\$ 5,603.12	\$ 5,973.30
RETIREMENT - Court Clerk		\$ 5,002.24	\$ 6,168.02	\$ 623.00	\$ 5,983.00	\$ 5,887.02
PROSECUTOR & JUDGE		\$ 21,000.00	\$ 22,225.00	\$ 23,100.00	\$ 23,100.00	\$ 24,300.00
COMMUNICATIONS		\$ 2,888.26	\$ 3,345.59	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
COMPUTER EXPENSE		\$ 17,310.96	\$ 23,045.26	\$ 24,000.00	\$ 24,000.00	\$ 26,000.00
PRINTING		\$ 1,818.23	\$ 2,150.19	\$ 2,000.00	\$ 2,000.00	\$ 1,500.00
REPAIRS & MAINT VEHICLES		\$ 7,725.02	\$ 9,393.35	\$ 7,000.00	\$ 7,000.00	\$ 8,000.00
REPAIRS & MAINT - OTHER		\$ 1,470.79	\$ 2,421.95	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
DUES & SUBSCRIPTIONS		\$ 1,822.15	\$ 963.88	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
MISCELLANEOUS		\$ 2,411.83	\$ 2,221.95	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
SCHOOL CROSSING GUARD		\$ 6,276.20	\$ 6,438.43	\$ 7,200.00	\$ 7,200.00	\$ 7,500.00
ANIMAL CONTROL		\$ 13,545.86	\$ 9,700.00	\$ 11,000.00	\$ 11,000.00	\$ 8,000.00
EQUIPMENT RESERVE TRANSFER		\$ 67,000.00	\$ 30,000.00	\$ 66,000.00	\$ 66,000.00	\$ 20,000.00
TOTAL		\$ 1,097,805.38	\$ 1,134,968.40	\$ 1,221,383.64	\$ 1,235,256.54	\$ 1,246,953.68

GENERAL OVERHEAD EXPENSES		Actual	Unaudited	Budget	Projected	Proposal
Line	Item	2018	2019	2020	2020	2021
	PAYROLL SERVICES	\$ 4,184.76	\$ 3,863.35	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
	OPERATING SUPPLIES OTHER	\$ 5,919.01	\$ 7,940.86	\$ 7,030.00	\$ 7,030.00	\$ 7,030.00
	SALARIES - Governing Body	\$ 23,400.00	\$ 24,300.00	\$ 23,400.00	\$ 23,400.00	\$ 23,400.00
	PAYROLL TAXES - Governing Body	\$ 1,768.24	\$ 1,753.40	\$ 2,106.00	\$ 2,106.00	\$ 2,106.00
	AUDIT EXPENSES	\$ 7,000.00	\$ 7,175.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
	LEGAL SERVICES	\$ 28,557.20	\$ 34,693.46	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
	TREASURER SERVICES	\$ 28,800.00	\$ 26,617.50	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
	PAYROLL TAXES - City Treasurer	\$ 816.11	\$ 809.25	\$ 972.00	\$ 972.00	\$ 972.00
	Non KP&F 457 Match	\$ -	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
	CITY NEWSLETTER COSTS/PRNT/MAIL	\$ 1,356.00	\$ 904.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	LEGAL PUB & CLASS ADDS	\$ 1,204.80	\$ 606.84	\$ 750.00	\$ 2,000.00	\$ 1,000.00
	INSURANCE & BONDS	\$ 70,882.78	\$ 77,978.57	\$ 86,900.00	\$ 97,077.00	\$ 103,216.00
	WASTE DISPOSAL	\$ 133,280.73	\$ 134,017.76	\$ 133,253.28	\$ 133,253.28	\$ 136,454.40
	BUSINESS/COMM AFFAIRS	\$ 6,066.21	\$ 4,384.50	\$ 6,750.00	\$ 3,000.00	\$ 6,750.00
	BLDG & GROUNDS (CITY HALL MAINT)	\$ 13,638.63	\$ 9,069.12	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
	TELEPHONE	\$ 3,063.08	\$ 4,185.37	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
	STREETLIGHT/TRAFFIC SIGNALS ELEC	\$ 42,563.00	\$ 36,835.17	\$ 42,000.00	\$ 37,000.00	\$ 37,000.00
	POSTAGE	\$ 3,710.00	\$ 2,984.53	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
	CITY HALL UTILITIES	\$ 34,550.30	\$ 27,982.22	\$ 31,500.00	\$ 31,500.00	\$ 31,500.00
	BUILDING OPERATIONS/CLEANING	\$ 19,801.10	\$ 18,983.83	\$ 19,804.00	\$ 19,804.00	\$ 19,804.00
	CONTINGENCY		\$ 760.00	\$ 15,000.00	\$ -	\$ -
	ELECTION COST	\$ 2,682.83	\$ -	\$ -	\$ -	\$ -
	EQUIP RESERVE TRANSFER	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 114,000.00
	STONE WALL REPAIR & MAINT TRANSFER	\$ 4,320.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
	STATE HWY MAINTENANCE TRANSFER		\$ 11,864.12	\$ 14,900.00	\$ 14,820.00	\$ 14,820.00
	SPECIAL HIGHWAY TRANSFER	\$ 100,000.00	\$ 350,000.00	\$ 45,140.00	\$ 42,550.00	\$ 37,410.00
	CIP - TRANSFER	\$ 122,118.48	\$ 232,000.00	\$ 85,000.00	\$ 85,000.00	\$ 90,000.00
	DEBT SERVICE - TRANSFER		\$ 118,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
	WOODSIDE VILL. SOUTH TIF SALES TAX (40%)	\$ 22,659.23	\$ 25,566.42	\$ 24,000.00	\$ 24,000.00	\$ 25,500.00
	CONTINGENCY BLDG. PERMIT FEE - TRANSFER	\$ 8,643.75	\$ 17,287.50	\$ 135,000.00	\$ 20,000.00	
	AREA AGENCIES	\$ 6,240.38	\$ 3,731.75	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
	STUDIES	\$ 19,725.00	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 721,951.62	\$ 1,194,294.52	\$ 810,505.28	\$ 680,512.28	\$ 777,962.40

Capital Improvement Plan & Fund

The FY 2020 budget marked that start of a significant public policy departure from the decades-long tradition of the City of Westwood utilizing mostly a budget “pay-go” basis for financing most all needed infrastructure improvements.

In 2019, over \$3 million in capital projects were constructed in Westwood. \$3,410,000 in General Obligation Temporary Notes, Series 2019A was issued in March of 2019 to pay for these construction costs. Final General Obligation Bonds were issued in early 2020 to retire the temporary note, and pay for these needed capital projects over a longer period of time.

A new 10-year ½-cent special sales tax went into effect on October 1, 2018 to help fund a number of City infrastructure projects for street reconstruction, sidewalk improvements, curb and gutter replacements, improved street lighting, and storm water improvements. This new tax measure was approved by a vote of 354 - Yes (81.38%) to 81 - No (18.62%). Revenue from this new special 10-year ½ cent sales tax now flows directly into the CIP Fund. \$252,541 was received in 2019, but, due to COVID-19, it is anticipated that about \$249,900 will be realized both in FY 2020 and FY 2021 from this ½-cent special sale tax.

Only a portion of the anticipated annual amount special sales tax revenue will be transferred to the Debt Service Fund for bond payments going forward. In FY 2020, \$75,000 is budgeted to be transferred, and \$175,000+ in future budget years is slated as a transfer of the special sales tax revenues into the Debt Service Fund. A growing fund balance of these special sales tax revenues is reflected in the proposed FY 2021 CIP budget. Some of this fund balance is derived from the special sales tax revenues that will be collected prior to making any G.O. Bond payments in late 2020, and part is from the excess amount received over the amount that is transferred to the Debt Service Fund in future budget years.

The ½-cent special sales tax proceeds are not to be used to pay for construction design and other “soft-cost” expenses for additional projects; rather the build-up of the special sales tax proceeds can be used to pay for other needed capital projects in future budget years, either on a “pay-go” basis, or used for debt service payments on a future bond issuance for other needed city capital projects that were not completed in 2019.

To help cover the expenses for needed engineering design costs, \$200,000 was budgeted to be transferred from the Stormwater Utility Funds into the Capital Improvement Fund in FY 2020. This amount coupled with transfers from the General Fund in FY2020 provides a funding source for engineering construction design for additional street re-build projects in Westwood. Currently, this is slated for 47th Terrace and 48th Street between Rainbow Boulevard and State Line Road, and work on 50th Street, east of Mission Road.

The FY 2021 CIP Fund also reflects the use of State Special Highway Funds, and Johnson County CARS funds to pay for improvements to State Line Road within Westwood boundaries.

CAPITAL IMPROVEMENT PLAN (CIP) FUND					
REVENUES	Acutal	Unaudited	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
CASH CARRYFORWARD	\$ 74,872.00	\$ -	\$ 193,133.00	\$ 193,133.00	\$ 687,596.64
TRANSFER FROM STATE HWY MAINTENANCE	\$ -	\$ 8,892.00	\$ 14,900.00	\$ 14,900.00	\$ 14,820.00
TRANSFER FROM SPECIAL HIGHWAY	\$ 45,850.38	\$ 44,950.00	\$ 45,140.00	\$ 45,140.00	\$ 37,410.00
CARS PROGRAM	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 54,630.05
KLINK PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM GO - STONE WALLS	\$ 4,320.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
TRANSFER FROM PW Eng	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
TRANSFER FROM GO - CIP	\$ 145,470.48	\$ 232,000.00	\$ 85,000.00	\$ 85,000.00	\$ 90,000.00
TRANSFER FROM GO - Bldg Pmt Cont	\$ -	\$ -	\$ 135,000.00	\$ -	\$ -
TRANSFER FROM PARKS	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM STORM WATER FEE	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
SPECIAL SALES TAX - Carryforward	\$ -	\$ 19,523.64	\$ 264,523.64	\$ 264,523.64	\$ 439,423.64
SPECIAL SALES TAX - WW Streets & Storm	\$ 19,523.64	\$ 252,540.53	\$ 249,900.00	\$ 249,900.00	\$ 249,900.00
TEMP NOTE FINANCING	\$ -	\$ 56,634.36	\$ -	\$ -	\$ -
FED STP FUNDS					
TOTAL	\$ 303,036.50	\$ 632,540.53	\$ 1,245,596.64	\$ 1,110,596.64	\$ 1,786,780.33

CIP Projects	Project Total	2020	2021	2022	2023	2024	2025	Unknown
W. 48th Street, Rainbow Blvd. to State Line	\$ 498,716.00		\$ 75,000.00					
W. 47th Terrace, Rainbow Blvd. to State Line	\$ 447,876.00							
Alley, Annex	\$ 13,608.00							
W. 50th Street, Rainbow Boulevard to Mission Road	\$ 556,127.00				\$556,127.00			
W 47th Ter - Belinder Ave to Mission Rd.	\$ 265,767.00					\$265,767.00		
Booth Street, W. 48th Terrace to W. 49th Terrace	\$ 126,572.00						\$126,572.00	
Total Street Rebuild	\$1,908,666.00		\$ 75,000.00		\$556,127.00	\$265,767.00	\$126,572.00	
W. 47th & Rainbow intersection replacement	\$ 175,000.00			175,00				
W. 47th Street, Mission Road to Rainbow Blvd	\$ 455,298.00			\$455,298.00				
W. 47th Place, Rainbow Blvd. to State Line Road	\$ 404,705.00				\$404,705.00			
State Line Road, South City Limits to North City Limits	\$ 65,000.00		\$ 65,000.00					
Mission Road, 53rd Street to 47th Street	\$ 123,751.00					\$123,751.00		
Belinder Avenue, South City Limits to West 47th Street	\$ 80,000.00	\$ 51,662.00						
Total street projects (CARS funded)	\$1,128,754.00	\$ 51,662.00	\$ 65,000.00	\$630,298.00	\$404,705.00	\$123,751.00		
W. 48th Terrace, Mission Road east to Deadend	\$ 27,601.00	\$ 27,601.00						
Fairway Road, W. 50th Street to W. 49th Terrace	\$ 22,916.00	\$ 22,916.00						
Norwood Road, W. 50th Street to W. 49th Terrace	\$ 21,123.00	\$ 21,123.00						
W. 49th Place, Fairway Rd. to Mission Rd.	\$ 48,250.00							\$ 48,250.00
W. 49th Street, Belinder Avenue west to Deadend	\$ 31,932.00	\$ 31,932.00						
Adams Street, W. 47th Street, south to Deadend	\$ 74,653.00							\$ 74,653.00
Booth Street, W. 48th Terrace to W. 48th Street	\$ 4,100.00						\$ 4,100.00	
W. 48th Street, Booth Street to Rainbow Boulevard	\$ 24,000.00						\$ 24,000.00	
W. 48th Terrace, Belinder Avenue to Rainbow Blvd.	\$ 37,000.00						\$ 37,000.00	
Belinder Court, W. 48th Terrace north to Deadend	\$ 13,000.00						\$ 13,000.00	
Crackfill and Concrete Repair - misc streets	\$ 60,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00
W. 50th Terrace, Belinder Avenue east to Deadend	\$ 31,995.64							\$ 31,995.64
Total street maintenance & repair	\$ 368,969.64	\$ 85,971.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$164,898.64
All Streets - Sub Total	\$3,608,990.64	\$165,234.00	\$ 150,000.00	\$640,298.00	\$970,832.00	\$399,518.00	\$204,672.00	\$164,898.64
Stormwater Drainage	\$ 541,851.50	\$ 37,416.20	\$ 89,794.70	\$ 83,501.40	\$189,667.50	\$103,500.10	\$ 37,971.60	
Residential Street Light replacement	\$ 640,000.00			\$120,000.00	\$180,000.00	\$200,000.00	\$140,000.00	
Rainbow WV Street Lights - west side	\$ -							
Street Lights, Pole Repair and Replacment	\$ 30,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Street Light Sub Total	\$ 670,000.00	\$ 5,000.00	\$ 5,000.00	\$125,000.00	\$185,000.00	\$205,000.00	\$145,000.00	

Capital Improvement Plan



Equipment Replacement Plan & Fund

Equipment Reserve Fund

Fiscal Year 2014 was the initial year for the City utilizing a separate Capital Improvement Program (CIP) Fund and an Equipment Reserve Fund with the approved budget for the City of Westwood. An Equipment Replacement Plan is also included in the proposed budget that illustrates the expected 2020 expenses, as well as projected equipment expenses for FY 2021 and beyond. In the recent past, the City financed the purchase of most all City vehicles with a lease-purchase agreement, paying additional interest expenses. The final lease-purchase payment on the most recently purchased Public Works vehicles was made in 2016.

Based on enhanced revenues, replacement vehicles for the Public Safety motor-pool have been purchased with funds from the Equipment Reserve Fund starting in 2014. This is a more appropriate usage of a "Pay-Go" funding policy on items that have a shorter expected life span. The proposed FY 2021 budget continues the fiscal policy of transferring a set amount of General Fund revenues into the Equipment Reserve Fund each year to build sufficient cash reserves to allow for the purchase of replacement vehicles on "Pay-Go" basis.

Generally, four (4) Public Safety vehicles will be replaced every five (5) years. The proposed FY 2020 budget does include the purchase of a new replacement vehicle for Public Safety. This new vehicle will replace the 2011 Ford Crown Victoria vehicle, the last one of this model type that is currently in service with a different model of vehicle.

EQUIPMENT RESERVE FUND					
REVENUES	Actual	Unaudited	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
CASH CARRYFOWARD	24,517	4,618	112,932	138,846	137,682
Transfer from GF - ADMIN	3,000	3,000	3,000	3,000	3,000
Transfer from GF - PW	26,738	35,000	35,000	35,000	48,500
Transfer from GF - PS	48,250	26,527	66,000	66,000	90,000
Transfer from GF - GO	5,000	5,000	5,000	5,000	114,000
Transfer from GF - GO Bldg Pmt Contg					
Transfer from GF - Parks					
Transfer from CIP					
Other (Sales, Insurance, WWF)	600				
TOTAL	111,105	74,145	221,932	247,846	393,182

Equipment Replacement Plan						
Department / Project Description	2020	2021	2022	2023	2024	2025
Public Works						
Replace 2004 Ford F-550 & equipment			83,000			
Replace 2006 Street Sweeper					240,000	
Replace 2012 Ford F-350 & Equipment						58,000
Replace 2012 Mower		8,500				
Public Works Radios		24,000				
PW Sub Total	-	32,500	83,000	-	240,000	58,000
Public Safety						
Replace 2014 Explorer			37,000			
Vehicle Equipment			14,500			
Replace 2017 Explorer #1				37,000		
Vehicle Equipment				14,500		
Replace 2017 Explorer #2					37,000	
Vehicle Equipment					14,500	
Replace 2011 Crown Vic	31,500					
Vehicle Equipment	14,500					
Radio Upgrade mandated by Fed Regulation		85,000				
In-car computer replacements (4)			16,000			
Safety Vests				10,000		
Tasers and Gear (10)					20,000	
Computer / IT Upgrades	2,000	2,000	2,000	2,000	2,000	2,000
PS Equipment	18,000	18,000	18,000	18,000	18,000	18,000
PS Sub Total	66,000	105,000	87,500	81,500	91,500	20,000
City Hall Improvements and Systems / IT						
Website Upgrade	5,000	2,500	2,500			
Conference Room Table / Chairs			4,500			
Community Room Chairs		8,000				
Council Chambers Audio/Visual Upgrade			6,000			
Couputer Replacement / Upgrade	3,000	5,000	2,000	2,000	2,000	2,000
CH Sub Total	8,000	15,500	15,000	2,000	2,000	2,000
Total	74,000	153,000	185,500	83,500	333,500	80,000

Stormwater Utility Fund

The FY2021 budget for the City of Westwood reflects revenue from a stormwater utility fee that was first enacted and collected in 2014. This revenue is used for the purpose of paying costs of capital improvements, administration of the stormwater utility, operation, maintenance, and debt service of the stormwater management system, and to carry out all other lawful purposes of the utility. In addition, fund transfers from this fund to the Debt Service Fund may be made to pay debt service on bonds issued by the City to fund the City's storm water management activities.

The fee increased from \$1 per month per 500 sq. ft. of impervious surface area on each property within the City of Westwood to \$1.25 in FY 2020. This fee is collected as an assessment on property tax bills, in the same manner as the residential solid waste fees are collected.

Most of Westwood's Fall leaf pick-up service is funded from the Stormwater Utility Fund. Revenues from the stormwater utility fee also help pay for curb-and-gutter replacements associated with street improvement projects.

This budget fund has built up a good-sized fund balance as of January 1, 2020 (\$233,819), but a number of larger expenditures are expected following the 2019 stormwater study commissioned by the City. This study is a comprehensive evaluation of the City of Westwood's entire storm water system. City staff is in the process of reviewing the results of the study for use in planning efforts for consideration of future funding and cost-sharing from the Johnson County SMAC program. The \$200,000 transfer from this fund into the Capital Improvement Program (CIP) fund in 2020 is slated to pay a portion of any engineering design costs for other needed street and storm water improvement projects.

\$50,000 of Stormwater Utility Fees are budgeted to be transferred to the Debt Service Fund starting in FY 2021 to pay for a portion of the G.O. Bonds on the street and stormwater capital improvement projects that were constructed in 2019. As such, the monthly stormwater utility fee rate was raised to \$1.25 per month starting with the FY 2020 budget cycle to ensure there are sufficient revenues to address any other stormwater repair and maintenance needs going forward.

STORMWATER UTILITY FUND					
REVENUES	Actual	Unaudited	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
CASH CARRYFOWARD	164,541	245,486	233,819	314,134	194,134
STORMWATER UTILITY FEE	95,920	98,928	121,000	121,000	121,000
JoCo SMAC FUNDS			35,000		
TRANSFER FROM GF					
TOTAL	260,461	344,414	354,819	435,134	315,134
EXPENDITURES	Actual	Budget	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
ENGINEERING & STUDIES	8,298	16,802			
STRM WATER REPAIRS AND MAINTENACE	6,677	31,591	6,000	6,000	6,000
STRM WATER CAPITAL PROJECTS					50,000
LEAF PICKUP PROGRAM EXPENSES			20,000	20,000	20,000
TRANSFER TO CIP FUND			200,000	200,000	30,000
TRANSFER TO DEBT SERVICE FUND			15,000	15,000	43,516
TRANSFER TO GF					
TOTAL	14,975	48,393	241,000	241,000	149,516

Woodside Village TIF / CID Fund

The proposed FY 2021 budget includes a separate Woodside Village TIF/CID Fund for the existing and anticipated revenues, transfers and expenses associated with the Woodside Village TIF District and the two Community Improvement Districts (CID) that have been established.

An additional 1.1% Community Improvement District (CID) sales tax collection (started July 1, 2016) is in place for the entire Woodside Village project. The CID sales tax revenues are a pass-through revenue source for payments on the bonds for the development project.

On July 1, 2018, a new additional 0.9% Community Improvement District (CID) #2 for Woodside Village was implemented. Revenues from this CID are collected only on the Woodside Club taxable sales, and can only be used to pay for improvements to the phase of the development located on the south side of 47th Place.

As of July 1, 2020, a total of **\$1,337,208** has been paid to UMB Bank – the bond holders of the north phase of the Woodside Village development – as TIF property and sales tax, and CID reimbursements on the project. (\$907,828 TIF property tax revenues; \$74,607 TIF 40% sales tax revenues; and \$478,025 in the 1.1% CID #1 revenues).

Pursuant to Section 4.4(a) of the Woodside Redevelopment Agreement, there is an overall cap of \$22 million on the total Public Incentive Revenues that the developer can be reimbursed from the TIF and CID. The cap is comprised of \$3,100,000 for the Club, **\$7,673,000** for the **north phase**, and \$11,227,000 for the south phase. The developer agrees that it only gets the various components of the cap if, and to the extent that, it commences vertical construction on a particular phase. The 20-year term on the TIF for the north phase of this project started in 2013 with the approval of a TIF Plan with Ordinance 940.

WOODSIDE VILLAGE TIF & CID FUND					
REVENUES	Actual	Unaudited	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
CASH CARRYFORWARD	\$ 29,665.56	\$ 71,319.00	\$ 186,614.23	\$ 186,614.23	\$ 288,698.23
TIF PROP TAX REVENUES	\$ 270,199.49	\$ 274,721.81	\$ 328,358.50	\$ 328,358.50	\$ 338,209.26
TRANSFER FROM GF (Sales Tax 40%)	\$ 22,659.23	\$ 20,325.00	\$ 24,000.00	\$ -	\$ 25,500.00
CID REVENUES	\$ 128,560.42	\$ 148,674.33	\$ 148,672.00	\$ 148,672.00	\$ 153,134.56
CID #2 REVENUES	\$ 23,491.61	\$ 75,203.01	\$ 72,084.00	\$ 72,084.00	\$ 77,459.10
TOTAL	\$ 474,576.31	\$ 590,243.15	\$ 759,728.73	\$ 735,728.73	\$ 883,001.15
EXPENDITURES	Actual	Budget	Budget	Projected	Proposed
	2018	2019	2020	2020	2021
Line Item					
TIF & CID EXPENSES	\$ 380,598.14	\$ 408,870.32	\$ 471,030.50	\$ 471,030.50	\$ 486,843.81
TRANSFER TO CIP FUND					
TRANSFER TO GF					
TOTAL	\$ 380,598.14	\$ 408,870.32	\$ 471,030.50	\$ 471,030.50	\$ 486,843.81

Debt Service Fund

The proposed FY 2021 budget includes a Debt Service Fund. This budget fund was initially implemented in 2019 for the City of Westwood in anticipation of final General Obligation (GO) bonds issued in early 2020 for the street and storm water capital improvement projects that were constructed in 2019. The first bond payment is due toward the end of FY 2020.

Starting with the FY 2020 budget, other revenues besides transfers from the General Fund were utilized in the Debt Service Fund for expenditures. The revenue stream for this particular budget fund is being structured into a multi-funding approach as a means of diversifying future funding source risks to the City.

Revenue from the City's special ½-cent sales tax is transferred from the Capital Improvement Fund to service part of the final bond debt payments. Initially \$75,000 of special sales tax revenues is slated for FY 2020, then \$175,000+ in future budget years.

The proposed FY 2021 budget also includes \$16,451 of ad valorem property tax revenues specifically for the Debt Service Fund, which equates to a 0.5 mill rate based on the June 2020 preliminary valuation estimate for Westwood. The proposed FY 2021 Budget also includes \$15,000 in General Fund revenue transfers into the Debt Service Fund. Altogether, this equates to about 1 mill of property tax revenues into this budget fund.

Stormwater Utility Funds will also be transferred into the Debt Service Fund to pay for fund expenditures. Initially, \$15,000 was slated for the FY 2020 budget year, then \$50,000 of Stormwater Utility Funds in future years. After calculating the actual portion of stormwater eligible costs within the 2019 capital improvements, this transfer has been revised down to more accurately reflect the stormwater improvement costs.

DEBT SERVICE FUND				
REVENUES	Unaudited	Budget	Projected	Proposed
	2019	2020	2020	2021
Line Item				
CASH CARRYFORWARD		101,213	101,213	54,605
AD VALOREM TAX		14,812	14,812	16,451
TRANSFER FROM GF	118,000	15,000	15,000	15,000
TRANSFER FROM CIP - Special Sales Tax		75,000	175,000	175,000
TRANSFER FROM STORMWATER FUND		15,000	15,000	43,516
TOTAL	118,000	221,024	321,025	304,572
EXPENDITURES	Estimate	Budget	Projected	Proposed
	2019	2020	2020	2021
Line Item				
5050 RAINBOW NOTE	16,788	114,812	114,812	12,838
STREET & STORM G O BONDS		51,607	51,607	216,413
TOTAL	16,788	166,419	166,419	229,250
FUND BALANCE	101,213	54,605	154,605	75,322

2021 Budget Hearing

City of Westwood,
Kansas



General Fund Revenues Outlook

- COVID-19 impact
 - Motor Vehicle Tax (estimated 2% decrease from 2020 budget)
 - Utility Franchise Fees (estimated 5% decrease from 2020 budget)
 - Sales & Liquor Taxes (anticipated 0% increase from 2020 budget)
 - Woodside rent payments (budget reflects no deferment)
- July 2020 public safety contract changes with Westwood Hills and Mission Woods reflected
- 2021 – 2025 solid waste hauling contract changes reflected
- Overall 4% decrease in General Fund revenues projected from 2020 budget to 2021 forecast (other City budgeted and non-budgeted funds revenue accounted for separately e.g. Stormwater Utility Fund, Debt Service Fund, Capital Improvement Fund, etc.)



2020

- Back-to-School care packages for Westwood View Elementary community
- Business happy hour or virtual event planned (Fall)
- Mayor's Tree Lighting

2021

- Business lunch (virtual event possible) (Spring)
- Tour de Westwood bike event (Spring)
- NE JoCo recycling event (Fall)
- Mayor's Tree Lighting
- Future replacement of street banners (Shawnee Mission Pkwy & Rainbow Blvd)

Business & Community Affairs



2020

- Tree and easement care expense adjusted down to reflect revised costs
- Budget reflects cancellation of public events due to COVID-19; Oktoberfest still planned
- Supplemental programming with little to no budget impact (includes sidewalk chalk art walks and historic walking tour)

2021

- Westwood Christian Church demolition anticipated to slightly decrease utility expenses
- Fence installation planned following church demolition
- Slight decrease in public event expenses proposed to reflect past actual expenses

Parks & Recreation



2020

- Expenses for computer and technology upgrades likely to overrun budget; however, overages anticipated to be defrayed with adjustments in Administration personnel lines
- Travel and training budgets across departments likely to underrun due to COVID-19

2021

- Committee recommendation to budget 3% employee salary increase
- Various insurance adjustments result in overall increase
- 2021 – 2025 solid waste hauling contract changes reflected
- Other expenses remain relatively flat from 2020 budget

Administration & Compensation (General)

Analysis includes various line items throughout the General Fund, mainly in the Administration and General Overhead Departments, and includes salaries in all departments



2020

- July 2020 adjustment to services provided to Mission Woods reflected in revenue projections
- Overall expenses projected to remain consistent with 2020 budget
- Replacement of 2011 Crown Victoria

2021

- Operational adjustments under consideration reflected in personnel lines
- Increase in JoCo prisoner housing rates reflected
- Cost savings from new shared services agreement for animal control reflected
- Mandated radio upgrade (grant applications submitted to help offset cost)

Public Safety (Police Department)



2020

- Reduction in anticipated Special Highway revenues due to State formula revision
- Reduction in gas and oil prices reflected
- Right-sizing of budget expense for streetlight & traffic signal electrical cost and lease reflected

2021

- Reduction in anticipated Special Highway revenues due to State formula revision
- Committee proposes \$5,000 increase in recurring transfer from Public Works Budget to Equipment Reserve Fund

Public Works



Capital Planning

Equipment Replacement Plan						
Department / Project Description	2020	2021	2022	2023	2024	2025
Public Works						
Replace 2004 Ford F-550 & equipment			83,000		240,000	
Replace 2006 Street Sweeper						58,000
Replace 2012 Ford F-350 & Equipment		8,500				
Replace 2012 Mower		24,000				
Public Works Radios						
PW Sub Total	-	32,500	83,000	-	240,000	58,000
Public Safety						
Replace 2014 Explorer			37,000			
Vehicle Equipment			14,500			
Replace 2017 Explorer #1				37,000		
Vehicle Equipment				14,500		
Replace 2017 Explorer #2					37,000	
Vehicle Equipment					14,500	
Replace 2011 Crown Vic	31,500					
Vehicle Equipment	14,500					
Radio Upgrade mandated by Fed Regulation		85,000				
In-car computer replacements (4)			16,000			
Safety Vests				10,000		
Tasers and Gear (10)					20,000	
Computer / IT Upgrades	2,000	2,000	2,000	2,000	2,000	2,000
PS Equipment	18,000	18,000	18,000	18,000	18,000	18,000
PS Sub Total	66,000	105,000	87,500	81,500	91,500	20,000
City Hall Improvements and Systems / IT						
Website Upgrade	5,000	2,500	2,500			
Conference Room Table / Chairs			4,500			
Community Room Chairs		8,000				
Council Chambers Audio/Visual Upgrade			6,000			
Computer Replacement / Upgrade	3,000	5,000	2,000	2,000	2,000	2,000
CH Sub Total	8,000	15,500	15,000	2,000	2,000	2,000
Total	74,000	153,000	185,500	83,500	333,500	80,000

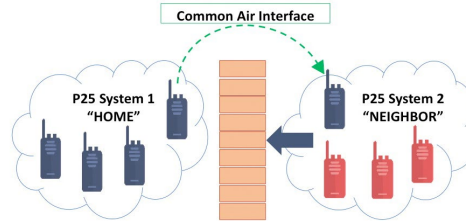
CIP Projects	Project Total	2020	2021	2022	2023	2024	2025	Unknown
W. 48th Street, Rainbow Blvd. to State Line	\$ 498,716.00		\$ 75,000.00					
W. 47th Terrace, Rainbow Blvd. to State Line	\$ 447,876.00							
Alley, Annex	\$ 13,608.00							
W. 50th Street, Rainbow Boulevard to Mission Road	\$ 556,127.00				\$556,127.00			
W 47th Ter - Belinder Ave to Mission Rd.	\$ 265,767.00					\$265,767.00		
Booth Street, W. 48th Terrace to W. 49th Terrace	\$ 126,572.00						\$126,572.00	
Total Street Rebuild	\$1,908,666.00		\$ 75,000.00		\$556,127.00	\$265,767.00	\$126,572.00	
W. 47th & Rainbow intersection replacement	\$ 175,000.00			175.00				
W. 47th Street, Mission Road to Rainbow Blvd	\$ 455,298.00			\$455,298.00				
W. 47th Place, Rainbow Blvd. to State Line Road	\$ 404,705.00				\$404,705.00			
State Line Road, South City Limits to North City Limits	\$ 65,000.00		\$ 65,000.00					
Mission Road, 53rd Street to 47th Street	\$ 123,751.00					\$123,751.00		
Belinder Avenue, South City Limits to West 47th Street	\$ 80,000.00	\$ 51,662.00						
Total street projects (CARS funded)	\$1,128,754.00	\$ 51,662.00	\$ 65,000.00	\$630,298.00	\$404,705.00	\$123,751.00		
W. 48th Terrace, Mission Road east to Deadend	\$ 27,601.00	\$ 27,601.00						
Fairway Road, W. 50th Street to W. 49th Terrace	\$ 22,916.00	\$ 22,916.00						
Norwood Road, W. 50th Street to W. 49th Terrace	\$ 21,123.00	\$ 21,123.00						
W. 49th Place, Fairway Rd. to Mission Rd.	\$ 48,250.00							\$ 48,250.00
W. 49th Street, Belinder Avenue west to Deadend	\$ 31,932.00	\$ 31,932.00						
Adams Street, W. 47th Street, south to Deadend	\$ 74,653.00							\$ 74,653.00
Booth Street, W. 48th Terrace to W. 48th Street	\$ 4,100.00						\$ 4,100.00	
W. 48th Street, Booth Street to Rainbow Boulevard	\$ 24,000.00						\$ 24,000.00	
W. 48th Terrace, Belinder Avenue to Rainbow Blvd.	\$ 37,000.00						\$ 37,000.00	
Belinder Court, W. 48th Terrace north to Deadend	\$ 13,000.00						\$ 13,000.00	
Crackfill and Concrete Repair - misc streets	\$ 60,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00
W. 50th Terrace, Belinder Avenue east to Deadend	\$ 31,995.64							\$ 31,995.64
Total street maintenance & repair	\$ 368,969.64	\$ 85,971.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$164,898.64
All Streets - Sub Total	\$3,608,990.64	\$165,234.00	\$ 150,000.00	\$640,298.00	\$970,832.00	\$399,518.00	\$204,672.00	\$164,898.64
Stormwater Drainage	\$ 541,851.50	\$ 37,416.20	\$ 89,794.70	\$ 83,501.40	\$189,667.50	\$103,500.10	\$ 37,971.60	
Residential Street Light replacement	\$ 640,000.00			\$120,000.00	\$180,000.00	\$200,000.00	\$140,000.00	
Rainbow WV Street Lights - west side	\$ -							
Street Lights, Pole Repair and Replacement	\$ 30,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Street Light Sub Total	\$ 670,000.00	\$ 5,000.00	\$ 5,000.00	\$125,000.00	\$185,000.00	\$205,000.00	\$145,000.00	



Major Asset Purchases

Equipment Reserve Plan Highlights

2021



2022



2023



2024



2025



The Legal Record

1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

ATTN: LESLIE HERRING
CITY OF WESTWOOD
4700 RAINBOW BLVD
WESTWOOD KS 66205-1831

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS;
Pam Kruse, of lawful age, being first duly sworn,
deposes and says that she is Legal Notices Billing
Clerk for The Legal Record which is a newspaper
printed in the State of Kansas, published in and of
general paid circulation on a weekly, monthly or
yearly basis in Johnson County, Kansas, is not a
trade, religious or fraternal publication, is published
at least weekly fifty (50) times a year, has been so
published continuously and uninterrupted in said
County and State for a period of more than one
year prior to the first publication of the notice
attached, and has been entered at the post office
as Periodicals Class mail matter. That a notice was
published in all editions of the regular and entire
issue for the following subject matter (also
identified by the following case number, if any) for
1 consecutive week(s), as follows:

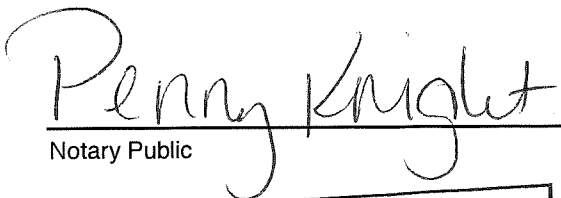
BUDGET HEARING - WESTWOOD
7/28/20



Pam Kruse, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 28, 2020



Notary Public

PENNY KNIGHT
Notary Public-State of Kansas
My Appt. Expires Dec. 31, 2021

L86954
Publication Fees: \$18.54

NOTICE OF BUDGET HEARING

The governing body of

Westwood

will meet on August 13, 2020 at 7:00 PM at Westwood City Hall, 4700 Rainbow Blvd., Westwood, KS 66202 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Westwood City Hall, 4700 Rainbow Blvd., Westwood, KS 66202 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	2,809,282	21.307	2,692,661	20.806	3,249,614	684,942	20.806
Debt Service		0.500	105,419	0.500	350,750	16,451	0.500
Library							
Special Highway	45,317		42,550		37,410		
Stormwater	84,360		241,000		149,516		
Capital Improvement Plan	138,461		256,205		150,000		
Equipment Reserve	2,712		74,000		153,000		
Woodside TIF/CID	385,000		471,030		486,844		
Special Improvement Fund	3,356,132		46,084				
Totals	6,821,264	21.807	3,928,949	21.306	4,577,134	701,393	21.306
Less: Transfers	233,902		499,084		617,016		
Net Expenditure	6,587,362		3,429,865		3,960,118		
Total Tax Levied	584,532		631,183		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	27,433,750		29,624,341		32,920,956		
Outstanding Indebtedness,							
January 1,	2018		2019		2020		
G.O. Bonds	0		0		3,559,913		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	425,000		425,000		425,000		
Total	425,000		425,000		3,984,913		

*Tax rates are expressed in mills

Leslie Herring

City Official Title: ef Administrative Officer

To the Clerk of Johnson, State of Kansas

We, the undersigned, officers of

Westwood

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

Assisted by:

John Martin, CPA

Higdon & Hale CPAs, PC

Address:

6310 Lamar Ave, Ste. 110

Overland Park, KS 66202

Email:

johnmartin@hiqdonhale.com

Attest: 2020

County Clerk

Governing Body

Page No. 1

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	616,371	54,227	134	0	0	0
Debt Service	14,812	1,303	3	0	0	0
Library						
TOTAL	631,183	55,530	137	0	0	0

County Treas Motor Vehicle Estimate	<u>55,530</u>			
County Treas Recreational Vehicle Estimate		<u>137</u>		
County Treas 16/20M Vehicle Estimate			<u>0</u>	
County Treas Commercial Vehicle Tax Estimate				<u>0</u>
County Treas Watercraft Tax Estimate				<u>0</u>

Motor Vehicle Factor	<u>0.08798</u>			
Recreational Vehicle Factor	<u>0.00022</u>			
16/20M Vehicle Factor	<u>0.00000</u>			
Commercial Vehicle Factor	<u>0.00000</u>			
Watercraft Factor	<u>0.00000</u>			

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General Fund	CIP Fund	135,000	103,000	103,000	K.S.A. 12-1,118
General Fund	Equipment Reserve	69,527	78,000	255,500	K.S.A. 12-1, 117
General Fund	Debt Service	18,000	57,000	15,000	K.S.A. 10-113
General Fund	Woodside Village TIF/CI	11,375			
Special Improvement Fund	Debt Service Fund		46,084		K.S.A. 12-6a16
Stormwater Fund	CIP Fund		200,000	200,000	K.S.A. 12-1,118
Stormwater Fund	Debt Service		15,000	43,516	K.S.A. 10-113
	Totals	233,902	499,084	617,016	
	Adjustments*				
	Adjusted Totals	233,902	499,084	617,016	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Westwood

2021

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2020A Series GO Bonds	3/26/2020	11/1/2040	2.37	3,559,913	3,559,913	May				43,206	
							November	51,607		43,206	130,000
Total G.O. Bonds					3,559,913			51,607	0	86,412	130,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					3,559,913			51,607	0	86,412	130,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2020	Payments Due 2020	Payments Due 2021
5050 Rainbow Blvd.	4/9/2014	108	3.95	425,000	425,000	114,813	12,838
Totals					425,000	114,813	12,838

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Westwood

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	3,409,584	3,241,121	2,564,672
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
General Overhead	832,431	562,142	725,732
Administrative Dept	288,860	311,559	315,692
Parks & Rec	51,736	59,850	60,850
Public Works	501,287	523,853	540,686
Public Safety	1,134,968	1,235,257	1,246,954
Unencumbered Cash			359,700
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,809,282	2,692,661	3,249,614
Unencumbered Cash Balance Dec 31	600,302	548,460	xxxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	3,061,384	2,939,534	3,249,614
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,249,614
Tax Required			684,942
Delinquent Comp Rate:			0
Amount of 2020 Ad Valorem Tax			684,942

CPA Summary

Westwood

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	0	202,477
Receipts:			
Ad Valorem Tax		14,812	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,303
Recreational Vehicle Tax			3
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
General Fund Transfer		57,000	15,000
Transfer from Construction Account		46,084	
CIP Transfer		175,000	175,000
Stormwater Transfer		15,000	43,516
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	307,896	234,822
Resources Available:	0	307,896	437,299
Expenditures:			
Debt Service		105,419	229,250
Unencumbered Cash			121,500
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	105,419	350,750
Unencumbered Cash Balance Dec 31	0	202,477	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	118,000	106,000	350,750
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		350,750
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			16,451

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			0

CPA Summary

Westwood

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	128,235	128,235	128,235
Receipts:			
State of Kansas Gas Tax	45,317	42,550	37,410
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,317	42,550	37,410
Resources Available:	173,552	170,785	165,645
Expenditures:			
Street Repair and Maint	45,317	42,550	37,410
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	45,317	42,550	37,410
Unencumbered Cash Balance Dec 31	128,235	128,235	128,235
2019/2020/2021 Budget Authority Amount	175,000	180,000	37,410

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Stormwater	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	245,486	260,054	140,054
Receipts:			
Stormwater Utility Fee	98,928	121,000	121,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	98,928	121,000	121,000
Resources Available:	344,414	381,054	261,054
Expenditures:			
Stormwater Repairs & Maintenance	47,558	6,000	6,000
Leaf Pickup Program	20,000	20,000	20,000
Engineering & Studies	16,802		
Capital Projects			50,000
Transfer to CIP Fund		200,000	30,000
Transfer to Debt Service Fund		15,000	43,516
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	84,360	241,000	149,516
Unencumbered Cash Balance Dec 31	260,054	140,054	111,538
2019/2020/2021 Budget Authority Amount	333,000	241,000	149,516

CPA Summary

Westwood

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvement Plan	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	23,433	264,972	633,329
Receipts:			
General Fund Transfers	127,459	123,000	103,000
Stormwater Transfers		200,000	200,000
Special Sales Tax	252,541	249,900	249,900
CARS		51,662	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	380,000	624,562	607,900
Resources Available:	403,433	889,534	1,241,229
Expenditures:			
Capital	138,461	75,971	75,000
Commodities		10,000	10,000
Contractual		170,234	65,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	138,461	256,205	150,000
Unencumbered Cash Balance Dec 31	264,972	633,329	1,091,229
2019/2020/2021 Budget Authority Amount	3,027,500	393,000	150,000

Adopted Budget

Equipment Reserve	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,618	71,433	75,433
Receipts:			
General Fund Transfers	69,527	78,000	255,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	69,527	78,000	255,500
Resources Available:	74,145	149,433	330,933
Expenditures:			
Equipment	2,712	74,000	153,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,712	74,000	153,000
Unencumbered Cash Balance Dec 31	71,433	75,433	177,933
2019/2020/2021 Budget Authority Amount	100,000	84,250	153,000

CPA Summary

Westwood

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Woodside TIF/CID	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	71,319	184,918	216,418
Receipts:			
TIF Revenues	247,701	328,359	338,209
General Fund Transfers (Sales Tax)		25,500	25,500
CID No. 1 Revenues	148,674	148,672	153,135
CID No. 2 Revenues	102,223		
Miscellaneous			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	498,599	502,531	516,844
Resources Available:	569,918	687,448	733,262
Expenditures:			
TIF & CID Distributions	385,000	471,030	486,844
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	385,000	471,030	486,844
Unencumbered Cash Balance Dec 31	184,918	216,418	246,418
2019/2020/2021 Budget Authority Amount	385,000	471,030	486,844

Adopted Budget

Special Improvement Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	46,084	0
Receipts:			
Bond Proceeds	3,402,216		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,402,216	0	0
Resources Available:	3,402,216	46,084	0
Expenditures:			
Transfer to Debt Service Fund		46,084	
Construction Expenses	3,356,132		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,356,132	46,084	0
Unencumbered Cash Balance Dec 31	46,084	0	0
2019/2020/2021 Budget Authority Amount	3,356,132	46,084	0

CPA Summary

COUNCIL ACTION FORM

Administration

Meeting Date: August 13, 2020

Staff Contact: Leslie Herring, Chief Administrative Officer / City Clerk

Agenda Item: Consideration of 2019 Independent Financial Audit

Background / Description of Item:

Higdon & Hale CPAs, PC has completed the 2019 financial audit. Copies of the final report are included in your packet.

City auditor John Martin will be present at the meeting to review the report and answer any questions you may have regarding the final 2019 financial audit report.

Staff Recommendation:

Accept the 2019 financial audit.

Suggested Motion:

No action necessary.

**DRAFT
FOR DISCUSSION
PURPOSES ONLY**

August 6, 2020

To the Mayor and City Council
City of Westwood, Kansas

We have audited the financial statements of the regulatory basis of financial statements in accordance with the Kansas Municipal Audit Guide and the Statutes of the State of Kansas of Westwood, Kansas for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 1, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Westwood Kansas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. ***We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.***

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no significant estimates contained in these financial statements.

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

The disclosure of the basis for presentation of the statements as they are in accordance with the regulatory basis of accounting as described in the auditor's report and the notes to the financial statements.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 6, 2020.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with regulatory accounting principles prescribed the State of Kansas, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,

Higdon and Hale CPAS PC

City of Westwood, Kansas
Financial Statements
For the Year Ended December 31, 2019

Table of Contents

	DRAFT FOR DISCUSSION PURPOSES ONLY	<u>Page Number</u>
INTRODUCTORY SECTION		
Table of Contents		i
FINANCIAL SECTION		
Independent Auditor's Report		1-2
Summary Statement of Cash receipts, Expenditures and Unencumbered Cash		3
Notes to the Financial Statements		4-10
Supplementary Information		
Schedule 2-A		
Summary of Expenditures – Actual and Budget – General Fund		11
Schedule 2-B		
Statement of Cash Receipts and Expenditures – Woodside TIF Fund		12
Schedule 2-C		
Statement of Cash Receipts and Expenditures – Capital Project Fund		13
Schedule 2-D		
Statement of Cash Receipts and Expenditures –Equipment Reserve Fund		14
Schedule 2-E		
Statement of Cash Receipts and Expenditures - Special Highway Fund,		15
Schedule 2-F		
Statement of Cash Receipts and Expenditures –Storm Water Fund		16
Schedule 2-G		
Statement of Cash Receipts and Expenditures – Construction Fund		17
Schedule 2-H		
Statement of Cash Receipts and Expenditures – Special Sales Tax Fund		18

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council Members
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 as of and for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 to meet the financial reporting requirements of the State of Kansas. 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas 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 State 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2019, or changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2019, 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.

Report on 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 -2-G) 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.

Higdon & Hale C.P.A.'s PC
August 6, 2020

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City of Westwood Kansas
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

STATEMENT 1

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
General Fund	\$ 788,617	\$ -	\$ 2,673,039	\$ 2,793,106	\$ 668,550	\$ 32,543	\$ 701,093
Woodside TIF	\$ 71,319	-	524,165	421,941	173,543	-	173,543
Capital Improvements	\$ 23,433	-	380,000	138,461	264,972		264,972
Equipment Reserve	\$ 4,618		69,527	2,712	71,433		71,433
Special Highway	\$ 128,235		45,317	-	173,552		173,552
GO Bond Fund	\$ -		3,402,216	3,356,132	46,084	611,529	657,613
City Sales Tax Fund	\$ -		252,541	-	252,541		252,541
Storm Water Fund	\$ 245,486		98,928	84,360	260,054	35,967	296,021
Total Reporting Entity	\$ 1,261,708	\$ -	\$ 7,445,733	\$ 6,796,712	\$ 1,910,729	\$ 680,039	\$ 2,590,768

COMPOSITION OF CASH

General Fund - 1st National Bank	\$ 2,553,768
Bond Deposit Account - 1st National Bank	\$ 36,741
Westwood Village - 1st National Bank	\$ 9
Petty Cash	\$ 250
	<u>\$ 2,590,768</u>

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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.

Woodside Project Fund – Used to account for tax financing generated by the Woodside redevelopment project.

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

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

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

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

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 on 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.

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.

Equipment Reserve Fund
Capital Projects Fund

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.

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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, 2019 is as follows:

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the Government's carrying amount of deposits was \$2,590,516 the bank balance of \$2,703,099 was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance; \$1,185,267 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.

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Note 4 – Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Equipment Reserve	\$69,527
General Fund	Capital Improvement Fund	\$135,000
General Fund	Debt Service	\$18,000

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, 2018 for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from (non-school municipality) were \$52,106 for KPERS and \$104,841 for KP&F for the year ended December 31, 2019.

DRAFT
FOR DISCUSSION
PURPOSES ONLY

Net Pension Liability

At December 31, 2019, the city's proportionate share of the collective net pension liability reported by KPERS was \$378,674 and \$851,942 KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 which was rolled forward to June 30, 2019. 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.

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PURPOSES ONLY

Note 7 – Subsequent Events

Management has reviewed subsequent transactions up to and including August 13, 2020 which was the first day the financial statements were available for release.

Note 8 - Woodside Village Project and Midwest Transplant Network Project

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

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

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

Note 9- Purchase of 5050 Rainbow

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

2020		\$ 114,813
2021		\$12,838
2022		\$12,838
2023		\$ 337,838
Total		<u>465,489.</u>

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FOR DISCUSSION
PURPOSES ONLY

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	2,890,000	-	(130,000)	2,760,000
Taxable Special Obligation Community Improvement District Revenue Bonds (Woodside Village CID Project)	Variable	7/1/2014	1,700,000	9/1/2035	1,632,000	-	(34,000)	1,598,000
Midwest Transplant Network, Inc - Industrial Revenue Bonds -Series 2014 A	Variable	1/22/2014	8,000,000	4/1/2024	4,800,000	-	(800,000)	4,000,000
Midwest Transplant Network, Inc - Industrial Revenue Bonds -Series 2014 B	Variable	1/22/2014	5,000,000	4/1/2024	5,000,000	-	-	5,000,000
Lease Purchase Obligations:								
Payable from General Fund Revenues								
5050 Rainbow Property - Lease Purchase	3.95%	2/01/2014	425,000	2/17/2023	425,000	-	-	425,000

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			

See Independent Auditor's Report

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FOR DISCUSSION
PURPOSES ONLY

TERM BONDS

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

Note 12 – Real Estate Purchase Option

On January 10, 2019 the City and the Shawnee Mission School District entered into an option agreement that grants the City the right of first refusal should the Shawnee Mission School District offer for sale 4935 Belinder – previously housing Entercom Radio Stations or 2511 West 50th Street (Westwood View Elementary School). The City paid \$10 for this option that expires in five years and can be renewed.

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FOR DISCUSSION
PURPOSES ONLY

City of Westwood Kansas
Summary of Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Certified <u>Budget</u>	Adjustment for Qualifying <u>Budget Credits</u>	Total <u>Budget for Comparison</u>	Expenditures		Variance Positive [Negative]
				Chargeable to Current Year <u>Budget</u>		
General Fund	\$ 3,061,384	\$ -	3,061,384	\$ 2,793,106	\$	268,278
Woodside TIF	385,000	-	385,000	421,941		(36,941)
Capital Improvements	3,027,500	-	3,027,500	138,461		2,889,039
Equipment Reserve	100,000	-	100,000	2,712		97,288
Special Highway	175,000	-	175,000	-		175,000
GO Bond Fund	-	-	-	3,356,132		(3,356,132)
Special City Sales	118,000	-	118,000	-		118,000
Storm Water Fund	333,000	-	333,000	84,360		248,640
	\$ 7,199,884	\$ -	\$ 7,199,884	\$ 6,796,712	\$	403,172

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FOR DISCUSSION
PURPOSES ONLY

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

For the Year Ended December 31, 2019

	Actual	Budget	Variance Positive (Negative)
Cash Receipts			
Taxes	\$ 1,401,157	\$ 1,916,966	\$ (515,809)
Intergovernmental	\$ 269,598	\$ 267,000	\$ 2,598
Charges for Services	\$ 658,096	\$ 604,700	\$ 53,396
Special Assessments, Court Fines, Interest	\$ 344,188	\$ 274,256	\$ 69,932
Total Cash Receipts	\$ 2,673,039	\$ 3,062,922	\$ (389,883)
Expenditures and Transfers Subject to Budget			
Administration	\$ 1,117,486	\$ 1,297,971	\$ 180,485
Public Works	\$ 489,746	\$ 506,945	\$ 17,199
Public Safety	\$ 1,134,139	\$ 1,134,968	\$ 829
Parks and Recreation	\$ 51,735	\$ 73,550	\$ 21,815
Total Expenditures and Transfers Subject to Budget	\$ 2,793,106	\$ 3,013,434	\$ 220,328
Receipts Over [Under] Expenditures	\$ (120,067)		
Lapsed Encumbrances	\$ -		
Unencumbered Cash, Beginning	\$ 788,617		
Unencumbered Cash, Ending	<u>\$ 668,550</u>		

DRAFT
For Review Only
12-1-2019

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, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Positive</u> <u>(Negative)</u>
Taxes	\$ 524,165	422,252	\$ 101,913
Total Cash Receipts	524,165	422,252	\$ 101,913
Expenditures and Transfers			
Transfer to UMB TIF	421,941	421,941	-
Total Expenditures and Transfers	421,941	421,941	-
Receipts Over [Under] Expenditures	\$ 102,224		
Unencumbered Cash, Beginning	\$ 71,319		
Unencumbered Cash, Ending	\$ 173,543		

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 FOR DISCUSSION
 PURPOSES ONLY

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

SCHEDULE 2-C

For the Year Ended December 31, 2019

	Actual	Budget	Variance Positive (Negative)
Transfers	\$ 380,000	380,000	\$ -
Total Cash Receipts	\$ 380,000	380,000	\$ -
Expenditures and Transfers			
Capital Projects	138,461	400,000	261,539
Total Expenditures and Transfers Subject to Budget	138,461	400,000	261,539
Receipts Over [Under] Expenditures	\$ 241,539		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ 241,539		

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FOR DISCUSSION
PURPOSES ONLY

City of Westwood Kansas
Equipment Reserve Funds
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis

SCHEDULE 2-D

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>
Transfers From General Fund	\$ 69,527	\$ 69,527	\$ -
Total Cash Receipts	\$ 69,527	69,527	\$ -
Expenditures and Transfers Capital Projects	2,712	100,000	\$ 97,288
Total Expenditures and Transfers Subject to Budget	\$ 2,712	\$ 100,000	\$ 97,288
Receipts Over [Under] Expenditures	\$ 66,815	\$ (30,473)	\$ 97,288
Unencumbered Cash, Beginning	\$ 4,618		
Unencumbered Cash, Ending	\$ 71,433		

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FOR DISCUSSION
PURPOSES ONLY

City of Westwood Kansas
Special Highway Funds
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis

SCHEDULE 2-E

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Positive</u> <u>(Negative)</u>
Special Highway Funds - State of Kansas	\$ 45,317	\$ -	\$ 45,317
Total Cash Receipts	\$ 45,317	\$ -	\$ 45,317
Expenditures and Transfers Repairs and Maintenance	\$ -	\$ 175,000	\$ 175,000
Total Expenditures and Transfers Subject to Budget	\$ -	\$ 175,000	\$ 175,000
Receipts Over [Under] Expenditures	\$ 45,317	\$ (175,000)	\$ 220,317
Unencumbered Cash, Beginning	\$ 128,235		
Unencumbered Cash, Ending	\$ 173,552		

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FOR DISCUSSION
PURPOSES ONLY

City of Westwood Kansas

SCHEDULE 2-F

Storm Water Fund

Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>
Storm Water Fund - Fee	\$ 98,928	\$ 333,000	\$ (234,072)
Total Cash Receipts	\$ 98,928	\$ 333,000	\$ (234,072)
Expenditures and Transfers Capital Projects	\$ 84,360	\$ 84,360	\$ -
Total Expenditures and Transfers Subject to Budget	\$ 84,360	\$ 84,360	\$ -
Receipts Over [Under] Expenditures	\$ 14,568	\$ 248,640	\$ (234,072)
Unencumbered Cash, Beginning	\$ 245,486		
Unencumbered Cash, Ending	<u>\$ 260,054</u>		

DRAFT
FOR DISCUSSION
PURPOSES ONLY

City of Westwood Kansas
General Obligation Bond Fund
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>
Bond Proceeds	\$ 3,402,216	\$ 3,402,216	\$ -
Total Cash Receipts	\$ 3,402,216	\$ 3,402,216	\$ -
Expenditures and Transfers Capital Projects	\$ 3,356,132	\$ 3,356,132	\$ -
Total Expenditures and Transfers Subject to Budget	\$ 3,356,132	\$ 3,356,132	\$ -
Receipts Over [Under] Expenditures	\$ 46,084	\$ 46,084	\$ -
Unencumbered Cash, Beginning	\$ -		
Unencumbered Cash, Ending	\$ 46,084		

DRAFT
FOR DISCUSSION
NOT FOR DECISION
JANUARY 1, 2020

City of Westwood Kansas
City Special Sales Tax Fund
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>
City Sales Tax - Special	\$ 252,541	\$ 93,000	\$ 159,541
Total Cash Receipts	\$ 252,541	\$ 93,000	\$ 159,541
Expenditures and Transfers Capital Projects	\$ -	\$ 255,000	\$ 255,000
Total Expenditures and Transfers Subject to Budget	\$ -	\$ 255,000	\$ 255,000
Receipts Over [Under] Expenditures	\$ 252,541	\$ (162,000)	\$ 414,541
Unencumbered Cash, Beginning	\$ -		
Unencumbered Cash, Ending	\$ 252,541		

PAF
FOR DISCUSSION
PURPOSES ONLY

COUNCIL ACTION FORM

Administration

Meeting Date: August 13, 2020

Staff Contact: Leslie Herring, Chief Administrative Officer / City Clerk

Agenda Item: Consideration of Resolution No. 84-2020 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 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.

Suggested Motion:

I move to approve Resolution No. 84-2020 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, 2019.

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 84-2020

**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, 2019.**

WHEREAS the City of Westwood, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2019 to be 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, 2019.

NOW, THEREFORE BE IT RESOLVED, by the Governing Body of City of Westwood, Kansas, in regular meeting duly assembled this 13th day of August, 2020 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, 2019.

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 13th day of August, 2020.

David E. Waters, Mayor

ATTEST:

Leslie Herring, City Clerk

APPROVED AS TO FORM:

Ryan B. Denk, City Attorney

COUNCIL ACTION FORM

Admin Item

Meeting Date: August 13, 2020

Staff Contact: Leslie Herring, CAO / City Clerk

Agenda Item: Fence Variance Request – 2520 W 50th Place

Background / Description of Item

William Tschudy, who purchased the house at 2520 W 50th Place (northeast corner of Belinder Avenue and W 50th Place) in August 2015 is requesting a fence variance to increase the height of a 4-foot tall wood fence to that of a 6-foot tall wood privacy fence and also to enclose an approximately 12' x 14' area of the yard closer to Belinder Avenue than the residence with 6-foot tall wood privacy fence. The current fence is 22 feet from the east right-of-way along Belinder Avenue and the proposed new fence would be 10 feet from that right-of-way. See attached map illustrations and photos for clarification.

Westwood Fence Standards

4.3.9 Fence and Wall Standards

B. The requirements for fence and wall height shall be as follows:

- 1. No fence or wall other than a retaining wall shall exceed four feet in height, except as hereinafter provided.**
- 2. Fences or detached walls in rear yards may exceed four feet in height but shall not exceed six feet in height, except as hereinafter provided. For the purposes of this provision, "rear yard" shall refer to the space between the rear property line and each rear corner of the primary structure.*
- 3. The height requirement established by this section may be exceeded by not more than six inches in situations where additional height is necessary to allow for normal installation.*
- 4. Rear or side yards adjacent to properties with nonresidential uses may have solid fences up to six feet in height along the property line adjacent to said nonresidential use.*
- 5. Fences constructed to secure structural, mechanical, electrical, or other devices not customarily found in residential areas, including, but not limited to, electrical substations and churches or schools with electrical equipment, may be up to twelve feet in height in order to ensure public safety.*

C. The requirements for placement of fences and walls shall be as follows:

- 1. No fence or wall shall be closer to the front property line than the front line of the residence.**
- 2. No fence or wall on a vacant lot shall be closer to the property lines than the allowable building lines as set forth in this Ordinance.*
- 3. No rear yard fence or wall shall be closer to the front property line than the rear line of the primary structure. On a corner lot, no such fence or wall shall be closer to the street-side property line than the structure line nearest that side street.*
- 4. No fence or wall shall restrict or obstruct normal traffic visibility or any traffic control sign.*

The City Council may approve fence variances

F. Fences or walls which would fail to comply with any other requirement of this Ordinance may be constructed and maintained, contingent upon the following:

- 1. Application shall be made to the Governing Body, which shall study said application to determine the following:*

- a. *the fence or wall will not adversely affect the general welfare of the immediate neighborhood in which the fence or wall is to be erected, taking into consideration factors including, but not limited to, the value of the property and the safety of residences in said neighborhood;*
 - b. *the appearance, location, and purpose of the proposed fence or wall;*
 - c. *the effect on adjoining properties;*
 - d. *the size of the area to be enclosed; and*
 - e. *the desirability of open views with regard to beauty, value and safety of the neighborhood; and*
 - f. *with respect to any fence on a lot adjacent to a street, a variance shall not be granted if the proposed fence would interfere with a safe view of the street for vehicular traffic, or would impair the view from any nearby driveway, or would extend closer to the street than the adjacent front yard setbacks.*
 2. *Said application must be approved by at least four of the five members of the Governing Body.*
-

Proposed Fence

The proposed 6-foot tall privacy fence will be both replacement and new fence sections on this subject property.

The proposed replacement portions of fence will be in the designated corner lot rear-yard and side-yard areas of the 2520 W 50th Place property. The proposed new portions of fence will be in the designated corner lot front yard area, closer to the street than much of the structure line is to Belinder Avenue. The proposed fence is to be 6-feet tall. The Westwood fence zoning standards require a side-yard fence to be only 4-feet tall.

Staff Comments/Recommendation

The existing house structure is setback about 22 feet from Belinder Avenue, and about 32 feet from 50th Place. No driver sight lines will be impaired, including in the owner's driveway. There is no plan to remove any trees for the fence and the neighbor to the north has been notified of the proposed fence. City staff has requested written documentation of notification to the neighbor but, at the time of publishing this meeting agenda, has not yet received such documentation.

The property owner plans to attend the meeting when this variance request is heard.

Suggested Motion:

I move to approve the fence variance request at 2520 W 50th Place to allow the six-foot tall wooden privacy fence in the front and side yard areas of the property.

RECEIVED

JUL 01 2020

CITY OF WESTWOOD

City of Westwood
Building Permit Application

4700 Rainbow Boulevard

Westwood KS 66205

Phone: (913)362-1550 Fax: (913)362-3308

westwoodks.org/buildingplanning

info@westwoodks.org

Permit # _____

Project Address: 2520 W. 50th Place Westwood, KS 66205

Owner: William Tschudy Phone: 913-486-0216

Email: wtschudy@gmail.com

General Contractor: *Self* Phone: _____

Email: _____

Contractor License #: _____

Sub Contractor: _____ Phone: _____

Email: _____

Sub Contractor: _____ Phone: _____

Email: _____

Sub Contractor: _____ Phone: _____

Email: _____

Project Type: ☐ New Construction ☐ Alteration ☐ Addition ☒ Replacement ☒ Repair
☐ Maintenance ☐ Removal ☐ Demolition ☒ Fence ☐ Sign ☐ Other

Description of Work:

Replacing 4 foot fence in backyard with 6 foot fence

Valuation: \$ _____

I hereby certify that I have read and examined this document and know the same to be true and correct. All provisions of laws and ordinances governing this type type of work will be complied with whether specified herein or not. I further certify that I am the owner or the owner's authorized agent and that the owner authorizes the proposed work. I understand that work shall not begin until the permit is issued by this department, that I am responsible for calling for all required inspections, that work shall be accessible for inspection, that a final inspection, approval and Certificate of Occupancy are required prior to occupying this building. This permit application is only for the work described above. Every permit issued shall become invalid unless the work authorized by such permit is commenced within 180 days after its issuance, or if the work authorized by such permit is suspended or abandoned for a period of 180 days after the time the work is commenced.

Signature: *William Tschudy*

Printed Name: William Tschudy Date: 07/01/2020

Eddie McNeil

From: Eddie McNeil
Sent: Tuesday, July 7, 2020 2:32 PM
To: 'William Tschudy'
Subject: RE: 2520 W 50th Place
Attachments: Fence Variance Application.pdf

William,

I have reviewed your permit application submittal to replace and install new fence with a height of six feet. Unfortunately, due to regulations in section 4.3.9 of Westwood's Zoning Ordinance found [here](#), your application is denied. Fence with a height exceeding four feet is limited to the rear yard and no fence may be installed in a front yard. Please note the definitions in section 2 of the Ordinance which apply to a corner lot.

As we discussed, you may certainly apply for a fence variance from the City Council in accordance with section 4.3.9.F of the Ordinance. I have attached an application for your convenience. Please complete it and return it to me at your convenience.

Please contact me with any questions or comments.

Thank you,

Eddie McNeil

Building Official/Codes Administrator
City of Westwood, Kansas
4700 Rainbow Blvd
(913) 942-2130



From: William Tschudy [mailto:wtschudy@gmail.com]
Sent: Thursday, July 2, 2020 3:37 PM
To: Eddie McNeil <eddie.mcneil@westwoodks.org>
Subject: Re: Southwest Corner Landscaping and Wall

Eddie,

Thank you for coming out to visit with Madeline and I this morning. I found our conversation very informative and insight so we really appreciate it!

I have attached a rendering of our fence proposal that we discussed. Please let me know if I can provide anything else.

In regards to the Corner Landscaping and Wall, if I am understanding the Public Works Director correctly in the event of a deteriorating wall we would have the ability to remove the whole thing all together?

Thanks for the help and Happy Fourth of July.

-William

On Thu, Jul 2, 2020 at 3:04 PM Eddie McNeil <eddie.mcneil@westwoodks.org> wrote:

William,

I spoke with the Public Works Director regarding the stone and concrete masonry wall and flowers at the corner of your yard. He informed all four of those were constructed with the subdivision and fall under the homeowners' responsibility to maintain, repair, etc.

Eddie McNeil

Building Official/Codes Administrator

City of Westwood, Kansas

4700 Rainbow Blvd

(913) 942-2130



Application for a Fence Variance



City of Westwood
4700 Rainbow Blvd
Westwood, Kansas 66205
Phone: (913) 362-1550
www.westwoodks.org

TO THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS:

The undersigned hereby affirms:

- That he/she is the owner/duly authorized agent of the owner of the following described real property located at

2520 W. 50th Place in the City of Westwood, with the Legal Description _____

Westwood Estates Lot 1 WWC-0708

- That said premises are now located in a R-1 District, and zoned accordingly under the Zoning Ordinances of the City of Westwood.

- That said premises are now being used as follows: The said premises are

currently being used as a single-family residence

- That the petitioner desires to erect a fence on said premises, as follows (also give reasons which, in the opinion of the petitioner, justify issuance of a fence variance): Currently the distance from our fence to the East

side of Belinder Ave. is 20ft. We would like to extend our fence by 12 ft. towards the west,

making the new proposed distance to the street 10ft. Furthermore, we would like to increase the height

of our fence facing the North and West from 4ft. to 6ft. These proposed guidelines will not

obstruct drivers visibility from W. 50th Place nor the North/South traffic on Belinder Ave.

Wherefore, petitioner hereby applies for a variance to allow erection of a fence as follows: _____

In summary, we would like to increase the height of our fence from 4ft. to 6ft. and extend

it west by 12ft. Please see the attached rendering of our site proposal. Thank you for consideration.

Date Filed 7-29-20

Accepted by [Signature]
City Clerk

Date of Hearing _____

Decision _____

CITY OF WESTWOOD USE

William Tschudy

Owner-Agent Printed Name

Wm Tschudy

Owner-Agent Signature

913-486-0216

Phone Number

WTSCHUDY@GMAIL.COM

2520 West 50th Place Westwood, KS

66205

Site Plan for Extending Fence and Fence Height

Current distance from fence
to street: 28 FT

Extending fence by 12 feet
towards the West

Proposed distance from
new fence to street: 16 FT

Increasing the height of the
fence facing North and
West from 4' to 6'




Owner: William Tschudy
913-486-0216



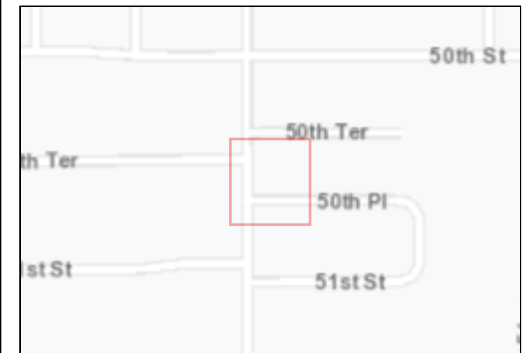
Johnson Co AIMS Map

LEGEND

AIMS Imagery: 2019

 Existing 4' Wood Fence

 Property Line




Disclaimer: No person shall sell, give, reproduce, or receive for the purpose of selling or offering for sale, any portion of the data provided herein. Johnson County makes every effort to produce and publish the most current and accurate information possible. Johnson County assumes no liability whatsoever associated with the use or misuse of such data, and disclaims any representation or warranty as to the accuracy and currency of the data.



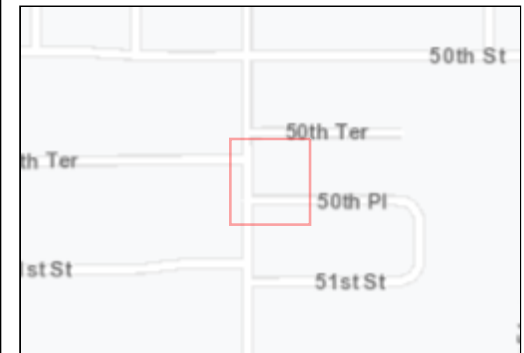
Johnson Co AIMS Map

LEGEND

AIMS Imagery: 2019

 Proposed 6' Privacy Fence

 Property Line



Disclaimer: No person shall sell, give, reproduce, or receive for the purpose of selling or offering for sale, any portion of the data provided herein. Johnson County makes every effort to produce and publish the most current and accurate information possible. Johnson County assumes no liability whatsoever associated with the use or misuse of such data, and disclaims any representation or warranty as to the accuracy and currency of the data.







COUNCIL ACTION FORM

Administrative Item

Meeting Date: August 13, 2020

Staff Contact: Leslie Herring, CAO/City Clerk

Agenda Item: Cereal Malt Beverage License – Walmart Stores, Inc. - 4701 Mission Road.

Background / Description of Item:

Chapter 3, Article 2 of the Westwood City Code establishes the standards and processes for the retail sales of cereal malt beverages. An annual license is issued each calendar year to each retail location in Westwood that sells cereal malt beverages.

Walmart Stores, Inc has applied to renew its Cereal Malt Beverage License for the Neighborhood Market Store location at 4701 Mission Road in Westwood. The current Cereal Malt Beverage license for the store expired on July 31, 2020.

Staff Recommendation:

Following the required background and reference check on the application and the listed contacts by the Westwood Public Safety staff, no issues were identified. This subject property does comply with the location restrictions per Section 3-206 of the city code. As such, City staff recommends approval of the CMB license retroactive to August 1st.

Suggested Motion:

I move to approve the Cereal Malt Beverage License for Walmart Stores, Inc. at 4701 Mission Road for August 1, 2020 to July 31, 2021.

WESTWOOD

July 2020

ACTIVITIES / OFFENSE	THIS MONTH	20-YTD	19-YTD	20-Avg	CHANGE
PART I CRIMES					
MURDER					No Change
RAPE		1		0.14	1
ROBBERY			1		-1
BURGLARY					
BUSINESS					No Change
RESIDENTIAL		1	2	0.29	-1
VEHICLE	3	11	4	0.57	7
MOTOR VEH THEFT	1	4	1	0.57	3
LARCENY / THEFT	2	12	16	1.71	-4
ASSAULT / BATTERY		3	1	0.43	2
ARRESTS					
FELONY		2	4	0.29	-2
MISDEMEANOR			6		-6
TRAFFIC		2	1	0.29	1
DRUG	2	10	12	1.43	-2
DUI		1		0.14	1
WARRANTS	6	18	38	2.57	-20
CONFINED		6	11	0.86	-5
SUMMONS					
HAZARD	34	312	404	44.57	-92
NON-HAZARD	69	753	1125	107.57	-372
DUI		1		0.14	1
ORD. VIOLATION		2	7	0.29	-5
ACCIDENTS					
NON-INJURY	1	8	15	1.14	-7
INJURY		3	1	0.43	2
PRIVATE PROPERTY					No Change
ADMIN.DUTIES-PD	37	134	186	19.14	-52
ADMIN.DUTIES - CITY		1	2	0.14	-1
ALARM	1	21	13	3.00	8
ANIMAL	1	7	5	1.00	2
ASSIST - POLICE	3	17	44	2.43	-27
ASSIST - PUB MOTOR	3	38	52	5.43	-14
BLD. CHECK-SHAKE		5	43	0.71	-38
BLD. CHECK-PATROL	1300	8010	8960	1144.29	-950
BUSINESS CHECK	26	182	141	26.00	41
CIVIL MATTER		2	6	0.29	-4
EXTRA PATROL HAZARD					
EXTRA PATROL NON HAZ					
EXTRA PATROL DUI					
EXTRA PATROL ORD.					

WESTWOOD

July 2020

ACTIVITIES / OFFENSE	THIS MONTH	20-YTD	19-YTD	20-Avg	CHANGE
CRIMINAL DAMAGE	1	4	1	0.57	3
DISTURBANCE		15	15	2.14	No Change
DISORDERLY CONDUCT					No Change
F.I.F					No Change
FIRE		4	7	0.57	-3
FOLLOW UP					No Change
INFO / INVEST		28	37	4.00	-9
JUVENILE		2	3	0.29	-1
MENTAL HEALTH					
SUICIDE					No Change
ATT SUICIDE					No Change
INVOLUNTARY COMMITTAL					No Change
ALL OTHER MENTAL HEALTH	2				No Change
MEDICAL CALL	3	33	28		5
NATURE UNKNOWN		1	2	0.14	-1
NOISE COMPLAINT		4	14	0.57	-10
OPEN DOOR		17	1	2.43	16
ORD. COMPLAINT					No Change
ORD. VIOL WARNING	1	1	3	0.14	-2
ORD. VIOL LETTER					No Change
OTHER			1		-1
PED. CHECK					No Change
PUBLIC SERVICE	2	60	77	8.57	-17
RECOVERED PROP	2	4	3	0.57	1
RESIDENCE CHECK	29	167	319		-152
SUSPICIOUS SUBJECT	2	21	17	3.00	4
VEH CHECK OCCUPIED	3	9	6	1.29	3
VEH CHECK UNOCCUPIED		22	19	3.14	3
TELE. CALL HARASS					No Change
TELE. CALL THREAT			1		-1
TRAFFIC COMPLAINT		5	27	0.71	-22
TRAFFIC WARNING	7	123	222	17.57	-99
UNATTENDED DEATH					No Change

Total Activity

1427

Last Year - YTD Activity

10045

Year to Date Activity

8824

Difference in Activity

-1221

Total Monthly Summons

103

Hazardous Summons Percentage

33%

**WESTWOOD
INCIDENT SUMMARY**

MOTOR VEHICLE THEFT

CASE NO: 20-0189 **LOCATION:** 2000 W 47th Pl
DATE : 7/17/2020 **VICTIM:**
ACTIVITY: Unknown suspect stole a 1997 Ford Ranger truck from the parking lot without permission.

CASE NO: **LOCATION:**
DATE : **VICTIM:**
ACTIVITY:

LARCENY / THEFT

CASE NO: 20-0177 **LOCATION:** 4701 Mission Rd
DATE : 07/03/2020 **VICTIM:**
ACTIVITY: Unknown suspect asked for money to pay for groceries and after the victim gave the suspect \$40, the victim felt like she was deceived out of the money.

CASE NO: 20-0197 **LOCATION:** 4701 Mission Rd
DATE : 7/27/2020 **VICTIM:**
ACTIVITY: Victim accidentally left her cell phone at the register when paying for items. When victim went back to store to retrieve the phone it was gone. Video shows an unknown suspect picking up the phone and putting it in their pocket.

CASE NO: **LOCATION:**
DATE : **VICTIM:**
ACTIVITY:

BURGLARY TO AUTO

CASE NO: 20-0192 **LOCATION:** 2409 W 47th Terr
DATE : 7/25/2020 **VICTIM:**
ACTIVITY: Unknown suspect(s) entered the vehicle without permission. Only loss was registration and insurance card.

CASE NO: 20-0193 **LOCATION:** 2408 W 47th Terr
DATE : 7/25/2020 **VICTIM:**
ACTIVITY: Unknown suspect(s) entered the vehicle without permission. Only loss was registration paper.

CASE NO: 20-0194 **LOCATION:** 2821 W 48th Terr
DATE : 7/26/2020 **VICTIM:**
ACTIVITY: Unknown suspect(s) entered the vehicle without permission. No loss was reported.

WESTWOOD
COURT SUMMARY
JULY, 2020

COURT DATE	ARRAIGNMENTS	TRIALS	FINES	LETTERS	WARRANTS
July 10, 2020	123	24	\$10,037.00	181	00
July 17, 2020	78	03	\$ 6,075.00	98	00
July 31, 2020	37	01	\$ 3,110.00	28	03
TOTALS					
July, 2020	238	28	\$ 19,222.00	307	03
July, 2019	148	11	\$ 20,359.00	78	28
TOTAL (19,222.00) less					
* Kansas DL fees:					\$122.00
* Judges Training Fund:					\$ 54.50
* LET Training Fund:					\$1235.00
* Seat Belt Safety Fund:					\$ 20.00
July, 2020 TOTAL:					\$17,790.50

Y.T.D. TOTALS 2020		Y.T.D. TOTALS 2019	
ARRAIGNMENTS:	1180	ARRAIGNMENTS:	983
TRIALS	154	TRIALS:	125
LETTERS:	1437	LETTERS:	429
WARRANTS:	68	WARRANTS:	177
FINES:	\$95,096.65	FINES:	\$126,685.68
KS DL FEES:	\$1194.00	KS DL FEES:	\$1384.00
JUDGES FUND:	\$355.00	JUDGES FUND:	\$635.50
L.E.T.FUND:	\$6,484.00	L.E.T FUND:	\$8,547.50
SEAT BELT FUND:	\$160.00	SEAT BELT FUND:	\$540.00

COUNCIL ACTION FORM

Public Safety Item

Meeting Date: August 13, 2020

Staff Contact: Greg O'Halloran, Chief of Police

Agenda Item: The Kansas League of Municipalities has published the 2020 Edition of the Standard Traffic Ordinance for Kansas Cities which the City wishes to adopt.

Background / Description of Item

- This ordinance allows the City of Westwood to utilize the state's Standard Traffic Ordinance as the basis for traffic safety and enforcement actions.
- The Kansas League of Municipalities has published the 2020 Edition of the Standard Traffic Ordinance for Kansas Cities which the City wishes to adopt by reference to update from the 2019 Edition.

Staff Recommendation

The City Council should vote, approve and authorize the Mayor to sign the ordinance prepared by the City Attorney in regard to these changes.

Suggested Motion:

I move the City Council adopt Ordinance 1009 incorporating by reference the Standard Traffic Ordinance for Kansas Cities, 2020 edition and repeal Ordinance 1002.

ORDINANCE NO. 1009

AN ORDINANCE OF THE CITY OF WESTWOOD, KANSAS AMENDING IN PART AND REPEALING IN PART CHAPTER 14, ARTICLE 1, SECTION 14-101 OF THE WESTWOOD CITY CODE, RELATING TO INCORPORATION OF THE STANDARD TRAFFIC ORDINANCE.

WHEREAS, Chapter 14, Article 1, Section 14-101 within the current Code of the City of Westwood adopts by reference the 2019 Edition of the Standard Traffic Ordinance for Kansas Cities prepared and published by the Kansas League of Municipalities;

WHEREAS, the Kansas League of Municipalities has subsequently published the 2020 Edition of the Standard Traffic Ordinance for Kansas Cities which the City wishes to adopt by reference;

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

SECTION 1. That Chapter 14, Article 1, Section 14-101 of the Westwood City Code is hereby amended to read as follows:

INCORPORATING STANDARD TRAFFIC ORDINANCE. There is hereby incorporated for the purpose of regulating traffic within the corporate limits of the City of Westwood, Kansas, that certain standard traffic ordinance known as the "Standard Traffic Ordinance for Kansas Cities," Edition of 2020, prepared and published in book form by the League of Kansas Municipalities, save and except such articles, sections, parts or portions as are hereafter omitted, deleted, modified or changed, such incorporation being authorized by K.S.A. 12-3009 through 12-3012, inclusive, as amended. No fewer than three copies of said standard ordinance shall be marked or stamped "Official Copy as Incorporated by the Code of the City of Westwood, Kansas," with all sections or portions thereof intended to be omitted or changed clearly marked to show any such omission or change and to which shall be attached a copy of this section, and filed with the city clerk to be open to inspection and available to the public at all reasonable hours. (Ord. 878, Sec. 1; Code 2008, Ord.877, Sec. 1, Ord.899, Sec1, Ord.911, Sec1; Ord. 916, Sec.1; Ord.928, Sec. 1, Ord.937, Sec1, Ord 953, Sec1; Ord. 961, Sec 1; Ord. 972, Sec 1; Ord. 982, Sec 1; Ord. 992, Sec 1; Ord. 1002, Sec 1).

SECTION 2. That any provision within Chapter 14, Article 1, Section 14-101 of the Westwood City Code, inconsistent with the language with Section 1 of this ordinance is hereby repealed.

SECTION 3. This Ordinance shall take effect and be in force from and after its passage, approval, and publication in the official city newspaper.

PASSED by the Governing Body this 13th day of August, 2020.

APPROVED by the Mayor this 13th day of August, 2020.

David E. Waters, Mayor

ATTEST:

Leslie Herring, City Clerk

Approved as to form:

Ryan B. Denk, City Attorney

COUNCIL ACTION FORM

Public Safety Item

Meeting Date: August 13, 2020

Staff Contact: Greg O'Halloran, Chief of Police

Agenda Item: The Kansas League of Municipalities has published the 2020 Edition of the Uniform Public Offense Code which the City wishes to adopt by reference

Background / Description of Item:

- This ordinance allows the City of Westwood to utilize the state's Uniform Public Offense Code as the basis for criminal investigation and enforcement actions.
- The Kansas League of Municipalities has published the 2020 Edition of the Uniform Public Offense Code which the City wishes to adopt by reference to update from the 2019 Edition.
- This adoption will include a provision to include the Tabaco 21 initiative.

Staff Recommendation:

The City Council vote, approve and authorize the Mayor to sign the ordinance prepared by the City Attorney in regard to these changes.

Suggested Motion:

I move the City Council adopt Ordinance 1010 incorporating by reference the Unified Public Offense Code for Kansas Cities, 2020 edition and repeal Ordinance 1003.

ORDINANCE NO. 1003

AN ORDINANCE OF THE CITY OF WESTWOOD, KANSAS AMENDING IN PART AND REPEALING IN PART CHAPTER 11, ARTICLE 1, SECTION 11-101 OF THE WESTWOOD CITY CODE, RELATING TO INCORPORATION OF THE UNIFORM PUBLIC OFFENSE CODE.

WHEREAS, Chapter 11, Article 1, Section 11-101 within the current Code of the City of Westwood adopts by reference the 2019 Edition of the Uniform Public Offense Code prepared and published by the Kansas League of Municipalities;

WHEREAS, the Kansas League of Municipalities has subsequently published the 2020 Edition of the Uniform Public Offense Code which the City wishes to adopt by reference;

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

SECTION 1. That Chapter 11, Article 1, Section 11-101 of the Westwood City Code is hereby amended to read as follows:

INCORPORATING UNIFORM PUBLIC OFFENSE CODE. There is hereby incorporated by reference for the purpose of regulating public offenses within the corporate limits of the City of Westwood, Kansas, that certain code known as the "Uniform Public Offense Code," Edition of 2020, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas, save and except such articles, sections, parts or portions as are hereafter omitted, deleted, modified or changed. No fewer than three copies of said Uniform Public Offense Code shall be marked or stamped "Official Copy as Incorporated by the Code of the City of Westwood, Kansas," with all sections or portions thereof intended to be omitted or changed clearly marked to show any such omission or change and to which shall be attached a copy of this section, and filed with the city clerk to be open to inspection and available to the public at all reasonable hours. (Ord. 879, Sec. 1, Code 2008, Ord. 888, Sec.1; Ord. 900 Sec. 1; Ord. 912, Sec1; Ord. 917, Sec. 1; Ord. 929, Sec.1, Ord. 938, Sec. 1; Ord. 954, Sec1; Ord. 962, Sec 1; Ord. 973, Sec 1; Ord. 893, Sec 1; Ord. 993, Sec. 1; Ord. 1003, Sec. 1)

SECTION 2. That the city adopts the substitute provisions stated within Ordinance No. 971 providing for substitute and replacement provisions for Sections 5.6 and 5.7 of the UPOC which are hereby made applicable to and shall substitute for Section 5.6 and 5.7 of the 2020 UPOC.

SECTION 3. That Chapter 11, Article 1, Section 11-101 of the Westwood City Code, is repealed to the extent that it is inconsistent with Section 1 of this Ordinance.

SECTION 4. This Ordinance shall take effect and be in force from and after its passage, approval, and publication in the official city newspaper.

PASSED by the Governing Body this 13th day of August, 2020.

APPROVED by the Mayor this 13th day of August, 2020.

David E. Waters, Mayor

ATTEST:

Leslie Herring, City Clerk

Approved as to form:

Ryan B. Denk, City Attorney

TO: GOVERNING BODY
FROM: JOHN SULLIVAN, DIRECTOR OF PUBLIC WORKS
RE: MONTHLY REPORT, JULY 2002
DATE: AUGUST 4, 2002

Some of the activities for Public Works in July include:

1. Daily collection of trash from the City Hall and City Parks.
2. Perform a weekly inspection of the playground equipment and park facilities.
3. Perform a weekly inspection of the traffic control signs throughout the City; replace poles and signs as required.
4. When requested, bring trash and compost bags from storage for sale at the City Hall.
5. Prepared the Purchase Orders and documentation for those purchases.
6. Performed routine maintenance at the City Hall which includes the servicing 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:
 - ULCC (Utility Liaison Coordination Committee)
 - SMAC (Stormwater Management Advisory Council)
 - Johnson County Utility Managers Committee
 - APWA (American Public Works Association) Specifications Committee
 - MARC (Mid America Regional Council) Operation Greenlight Committee
 - MARC Kansas Highway Priorities Committee
 - MARC Utility Damage Prevention Committee
 - Johnson County Public Works Directors Group
 - Johnson County Concrete Board
 - CARS (County Assisted Roads System) Technical Review Committee
 - SMAC Executive Committee Member, Blue River Watershed District
 - SMAC NPDES (National Pollutant Discharge Elimination System) Phase II Sub-Committee
8. Received, via telefacsimile, Kansas One-Call Locate Requests, advised callers of there status with the City of Westwood in regards to utilities and advised, when appropriate, the need to either get an excavation permit, building permit or fence permit. I provide Mary Anderson with a copy of there request for her information and follow-up and answer her questions when asked.

9. I have been working closely with the City Engineer on finalizing the plans for Belinder Avenue.
10. I have been working with Roeland Park and the Consulting Engineers on the Mission Road Project attempting to smooth out some problems.
11. Provided routine maintenance on the Public Works vehicles and equipment which includes fluid services, cleaning, and general repairs.
12. Routine mowing, string trimming, and edging of the City Hall grounds, Public Works grounds, Joe D. Dennis Park, 47th Terrace Park at Rainbow Boulevard, Belinder Park at 47th Terrace, the gas easement behind the Woodside Racquet Club, the lot across from City Hall, the Water Works property, and the perimeter strip around the City.
13. Routine trimming, weeding, mulching, and irrigating of trees, flowers, and shrubs at all of the City grounds as well as shrubs along Mission Road from 53rd Street to 47th Street, fountain at 47th and Mission Road, (3) traffic island locations, and (4) street corner locations.
14. Assisted local Artist's with the removal and installation of there paintings at City Hall on a monthly basis.
15. Performed routine maintenance of the Public Works Facility to include the air handling equipment, plumbing, electrical, and cleaning.
16. Performed various clerical duties for the Public Works Department's daily functions.
17. I monitored Contractor, asphalt repairs in various locations in the City.
18. I attended Planning Commission, Public Works, Parks & Recreation, City Council and Staff meetings as required.
19. I met with the Consultant on our storm sewer mapping to discuss the progress.
20. Coordinated 4th of July celebration, mainly park dedication and some decorations.
21. I attended the pre-construction meeting for the Mission Road Project.
22. I chose new plants, shrubs, and annuals for planting at various municipal grounds.
23. We completed the park dedication plaque and installed in the park.
24. We constructed a platform to spray unwanted vegetation from the sidewalks, walls and streets.
25. We sprayed the vegetation growing from the sidewalks, walls, streets and gas easement behind club.
26. We created planting berms at various locations. Some of the locations are fully planted while some are only partially planted. We will continue the planting effort once the weather breaks.
27. We installed the new school zone signs for the Westwood View School in accordance with the new manual on uniform traffic control devices.
28. We installed the wiring underground for the flagpole light at the public works building.

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

To: Governing Body
From: John Sullivan, Director of Public Works
Date: August 11, 2020
Re: Monthly Status Report

- 2019 (formerly 2018) Street and Storm water Improvement Projects: I will be meeting with the General Contractor on the Punchlist Items.
- W. 47th Street Project: The RFP for the Project will be completed this week. It is anticipated it will be in the hands of the prospective consultants by the 25th of August.
- Stone Wall Veneer, 4800 Building: Leslie and myself will be meeting with the property owners on August 20th.
- Storm Water Infrastructure Survey: I have received the data and will be reviewing in preparation to send in a request to SMAC for reimbursement funds.
- KU Crosswalk: This project is to be completed by this fall.
- Paint Only Project on W. 47th Street: This project is scheduled to begin next week.
- Belinder CARS Project, UBAS with additional streets: The Project is complete. I am processing the paperwork for reimbursement from the CARS Program.
- Annex Street Preliminary Design: In the 2021 Budget Process the scope of the project has been reduced to a mill & overlay. This will be bid with the State Line CARS Project.
- 5050 Rainbow Demolition Plan: The stone archway has been removed and placed on pallets and stored at Public Works. The asbestos has been removed. The demolition phase will begin on August 11th.