



CITY OF WESTWOOD, KANSAS
4700 RAINBOW BLVD.
WESTWOOD, KANSAS 66205

June 9, 2022

City Council Work Session: 6:00 PM – None
City Council Regular Meeting: 7:00 PM

Welcome to your Westwood City Council meeting. In an effort to mitigate the spread of COVID-19, this meeting may be attended remotely via Zoom:

Access Online:

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

Access by Phone:

(312) 626-6799

Webinar ID: 899 0828 9796

REGULAR MEETING AGENDA

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

I. CALL TO ORDER

II. APPROVAL OF THE AGENDA

III. PUBLIC COMMENT

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

IV. PRESENTATIONS AND PROCLAMATIONS

V. CONSENT AGENDA

All items listed below are considered to be routine by the Governing Body and will be enacted in one motion (roll call vote). There will be no separate discussion of these items unless a member of the Governing Body so requests, in which event the item will be removed from the consent agenda and considered separately following approval of the consent agenda.

- A. [Consider May 12, 2022 City Council Meeting Minutes](#)
- B. [Consider Appropriations Ordinance No. 739](#)

VI. MAYOR'S REPORT

VII. COMMITTEE REPORTS

Reports on events, meetings, updates, and policy matters or proposals undertaken by the committee for future consideration by the City Council.

- A. Administration and Compensation Committee
- B. Business and Community Affairs Committee
- C. Parks and Recreation Committee
- D. Public Safety Committee

E. Public Works Committee

VIII. STAFF REPORTS

- A. [Administrative Report \(City Clerk and Chief Administrative Officer Leslie Herring\)](#)
- B. [Public Works Report \(Public Works Director John Sullivan\)](#)
- C. [Police/Court Report \(Police Chief Curt Mansell\)](#)
- D. [City Treasurer Report \(City Treasurer Michelle Ryan\)](#)
- E. City Attorney Report (City Attorney Ryan Denk)

IX. OLD BUSINESS

X. NEW BUSINESS

- A. [Consider Passing Resolution No. 106-2022 Waiving the GAAP Requirement for Financial Reporting](#)
- B. [Receive Presentation of 2021 Independent Financial Audit](#)
- C. [2023 Preliminary Budget Presentation](#)

XI. ANNOUNCEMENTS/GOVERNING BODY COMMENTS

XII. EXECUTIVE SESSION

XIII. ADJOURNMENT

UPCOMING MEETINGS

Regular meetings of the Westwood City Council are held at 7:00 PM on the second Thursday of each month. The next regular meeting of the Westwood City Council will be held Thursday, July 14th, at 7:00 PM at Westwood City Hall. The City Calendar may be accessed at www.westwoodks.org. To receive further updates and communications, please see or sign up for the following:

Westwood Buzz Email: <https://bit.ly/3wA4DWx>
Facebook: [City of Westwood Kansas-Government](#)
[Westwood, KS Police Department](#)

City of Westwood, Kansas
City Council Work Session
4700 Rainbow Boulevard
May 12, 2022 – 6:00 PM

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

Council Absent: Andrew Buckman, Councilmember

Staff Present: Leslie Herring, CAO/City Clerk
Curt Mansell, 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 6:00 p.m. on May 12, 2022. The evening's meeting was held in a hybrid manner, with attendees joining both in person and via Zoom.

Governing Body Strategic Planning 2022-2023

Mrs. Herring provided a presentation and led a discussion regarding goals and priorities through the end of 2023.

In 2016 the Governing Body drafted a strategic action plan that paralleled the Master Plan that would provide actionable steps toward proactively executing the Master Plan. The 2016 drafted plan was not formally adopted by the Governing Body. During the 2021 Governing Body retreat with BOARDynamics, the Governing Body identified strategic planning as a critical immediate action.

The Governing Body indicated to City staff that current goals and priorities are not entirely different from those in the 2016 draft plan but that there are certain areas of the draft plan that are no longer priorities for the Governing Body. No actions were made or direction to staff was given.

Adjournment to Regular Meeting

The work session adjourned at 6:52 p.m. in order to prepare for the monthly City Council meeting at 7:00 p.m.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Leslie Herring, City Clerk

**City of Westwood, Kansas
City Council Meeting
May 12, 2022 – 7:00 p.m.**

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

Council Absent: Andrew Buckman, Councilmember

Staff Present: Leslie Herring, CAO/City Clerk
Curtis Mansell, Police Chief
John Sullivan, Public Works Director
Ryan Denk, City Attorney

Call to Order

Mayor David E. Waters called the meeting to order at 7:00 p.m. on May 12, 2022. The City Clerk called the roll. A quorum was present. The evening's meeting was held in a hybrid manner, with attendees joining both in person and via Zoom.

Approval of Agenda

Mayor Waters referred to the meeting agenda and suggested Item X.G., a fence variance request, be considered after the Public Comment portion of the meeting, as the resident was in attendance for the evening's meeting. Motion by Councilmember Harris to approve the May 12, 2022, City Council agenda with the suggested change. Second by Councilmember Steele. Motion carried by a 4-0 voice vote.

Public Comment

No comments were made by members of the public.

Consider Fence Variance Application for 4944 Fairway Road

On April 28, 2022, City staff received an application for a fence variance at 4944 Fairway Rd. Property owners Jenna and Kouri Linder, through owner's agent Kayla Thompson, is proposing to replace a 4' wooden picket fence with a new 6' wood fence in the side yard and backyard. This application requires a variance for:

- A. Placement – on a corner lot, no fence or wall shall be closer than ten feet to the street side property line (Westwood zoning Ord. Section 4.3.9.C.3).

The Governing Body may approve fence variances pursuant to Westwood Zoning Ord. Section 4.3.9.F.

The applicant desires to replace the existing fence but maintain the same location with the new fence. According to staff review, the existing 4' wooden picket fence was likely installed by a previous property owner and replaced a chain link perimeter fence that was most likely installed prior to the City establishing the fence regulations and variance procedure.

In order for the property owner to comply with the city's fence regulation, the new 6' fence would need to be installed ten feet into the streetside side yard from where it is currently located – on the property line.

Pursuant to previous Governing Body direction, City staff has evaluated the following factors:

- a. Neighbor acknowledgement was not sought as variance is only for street side of property
- b. Right of Way will not be impeded
- c. No trees will be impacted or removed
- d. No resulting sight line issues

Kouri and Jenna Linder, 4944 Fairway, attended via Zoom. Mr. Linder thanked the Governing Body for considering their variance request and Mrs. Linder thanked the Governing Body for reordering the evening's meeting to accommodate their request.

Motion by Councilmember Wimer to approve the requested fence variance at 4944 Fairway Rd. to allow a 6-foot-high wood fence to be placed on the streetside property line as described in the application. Second by Councilmember Steele. Mrs. Herring performed a roll call vote. Motion carried by a 4-0 vote.

Public Hearings

No matters were subject to a public hearing for the evening's meeting.

Presentations and Proclamations

Proclamation Designating the Month of May Bike Month in Westwood

Mayor Waters proclaimed May 2022 Bike Month in Westwood.

Proclamation Designating June 10, 2022, as MARC 50 – Forward Day in Westwood

Mayor Waters proclaimed June 10, 2022, as MARC 50 - Forward Day in Westwood.

Ron Achelpohl, Director of Transportation and Environment at the Mid America Regional Council, thanked the Governing Body for their partnership with MARC.

Consent Agenda

All items listed below are considered to be routine by the Governing Body and will be enacted in one motion. There will be no separate discussion of these items unless a member of the Governing Body so requests, in which event the item will be removed from the consent agenda and considered separately following approval of the consent agenda.

- A. Consider April 14, 2022, City Council Meeting Minutes
- B. Consider Appropriations Ordinance 738

Motion by Councilmember Harris to approve the Consent Agenda as submitted. Second by Councilmember Wimer. Mrs. Herring performed a roll call vote. Motion carried by a 4-0 vote.

Mayor's Report

Mayor Waters provided an overview of events he attended and planned to attend as Mayor in the recent and upcoming weeks.

Committee Reports

Administration & Compensation Committee

Councilmember Hannaman noted budget season is approaching.

Business & Community Affairs Committee

Councilmember Buckman was unable to attend the evening's meeting.

Parks & Recreation Committee

Councilmember Wimer noted the Committee met recently to calendar City-hosted summer events.

Public Safety Committee

Councilmember Harris had nothing to report.

Public Works Committee

Councilmember Steele noted she has been reviewing past traffic count data for Mission Road in preparation for a joint meeting with Roeland Park for future planning.

Staff Reports

Administrative Report

Mrs. Herring provided an overview of the May 2022 Administrative Report included in the agenda packet and offered to answer questions.

Public Works Report

Mr. Sullivan provided an overview of the May 2022 Public Works Report included in the agenda packet and offered to answer any questions.

Public Safety Report

Chief Mansell provided an overview of the April 2022 Public Safety Report included in the agenda packet and offered to answer questions.

Treasurer's Report

The April 2022 Treasurer's Report was included in the agenda packet for review. No questions or comments were made about the report.

City Attorney's Report

Mr. Denk had nothing to report.

Old Business

Consider Charter Ordinance No. 19 Amending Chapter 1 – Administration of the Westwood Municipal Code

At its October 2021 facilitated retreat, the city council discussed survey responses submitted amongst its members around the council's purpose, roles, goals and behaviors. Consensus outcomes from that work included:

1. Modify current agenda process to include a work session prior to beginning of city Council Meeting
2. Committees
 - a. Develop Committee Charter, outlining purpose of the committee
 - b. Define committee responsibilities

- c. Identify where committees get direction
 - d. Identify role of Chief Administrative Officer and City staff
- 3. Formally review the existing draft strategic plan and develop a plan for completion of a new strategic plan
- 4. Land use/disposition of city properties
- 5. Review handbook for changes and updates, based on retreat and strategic plan, including an organization chart

Item no. 2 was discussed at Work sessions of the city council in December 2021 and January of 2022 and, at the conclusion of the January work session, consensus direction was given to the Mayor and city staff to bring back a proposal to the City Council that would transition the CAO/City Clerk position to a formal City Administrator and to further explore the dissolution of City council standing committees.

As such, at the City Council's March 2022 meeting, related suggested amendments to Chapter 1 – Administration of the Westwood City Code were presented in draft form for the Governing Body's continued discussion, consideration, and further direction to the Mayor and staff. Following discussion amongst the Governing Body, staff was directed to bring forth an ordinance adopting the recommended changes to Chapter 1 of the Westwood City Code.

Staff worked with the City Attorney, Treasurer, financial advisor, and insurance broker as well as with the Public Works Director and Police Chief to review the recommended changes to the City Code. Following such review, charter Ordinance No. 19 and standard Ordinance No. 1026 was prepared by the City Attorney to reflect the modifications to the Code as discussed with the Governing Body in previous work sessions.

Charter Ordinance No. 19 – Establishing a City Administrator Position

The proposed charter ordinance will deviate from and substitute Kansas statutes relating to the officers of the City and powers of the mayor in Westwood, a city of the third class. Charter ordinances are fairly uncommon in Westwood (the last being passed in November 2015). A charter ordinance is required to adopt a local ordinance that is in conflict with a state law provision. The ordinance must be passed by a 2/3 vote of the Governing Body. The ordinance must be published once each week for two consecutive weeks in the official city newspaper. There is a 60-day period after publication to allow time for the public to petition for a referendum on the matter. If no petition is filed during this period, the charter ordinance becomes effective on the 61st day after publication. The City Clerk must send the Kansas Secretary of State a copy of all charter ordinances passed by a City. If a valid protest petition is filed by 10% of the number of electors who voted in the last regular city election, then an election must be held, and a majority of voters must approve the charter ordinance for it to become effective.

Standard Ordinance No. 1026 – All Other Changes to the Administration Chapter

All remaining changes to Chapter 1 – Administration of the City Code as presented in the March 2022 Governing Body work session are not considered inconsistent with/deviations from state statute relating to cities of the third class and, as such, fall under the City's home rule authority to create and enact law the Governing Body sees best for organizing and administering the duties of the City. This ordinance will become effective after publication once in the city's official newspaper.

It should be noted that following adoption of this Ordinance, the Governing Body will need to update its Governing Body Handbook, Personnel Policy, and Financial Policy to reflect not only the change in organizational roles but also to include certain operational responsibilities of the City including but not

limited to: approval of the City Administrator's expenses, annual designation of depositories, the keeping of a property inventory record, and pay records. Surety bonds for appointed officials will also be updated according to the new provisions. This work was contemplated as Action No. 5 from the consensus outcomes resulting from the October 2021 Governing Body retreat.

Councilmember Hannaman stated that the Governing Body took many months to consider these changes and did not take the topic lightly. Councilmember Hannaman said he believed this is a step toward professionalism in the City.

Motion by Councilmember Hannaman to adopt Charter Ordinance No. 19. Second by Councilmember Wimer. Mrs. Herring performed a roll call vote. Motion carried by a 5-0 vote with Mayor Waters casting a vote to adopt Charter Ordinance 19.

Motion by Councilmember Hannaman to adopt Ordinance No. 1026 Amending Chapter 1 of the Westwood Municipal Code. Second by Councilmember Harris. Mrs. Herring performed a roll call vote. Motion carried by a 4-0 vote.

New Business

Consider Ordinance No. 1027 amending Chapter 2 – Animal Control and Regulation of the Westwood Municipal Code

In light of recent legal challenges to breed-specific vicious dog municipal regulations, the Mayor directed staff to work with the City Attorney to propose changes to Westwood's Municipal Code removing breed-specific provisions from the Code and to bring the matter to the Governing Body for discussion at a work session. Such work session was held ahead of the April 14th regular meeting of the City Council and staff was to bring forward an ordinance formalizing the changes discussed during the work session.

In addition to the removal of breed specific language in the Vicious Animals section, staff also asks the Governing Body to consider removing the requirement that residents obtain a special permit from the Governing Body to have more than two cats or two dogs, as provided with Section 2-210 limiting the number of dogs and cats permitted. Although staff supports capping the total number of dogs or cats at three (3), administering the ordinance has proven to be challenging for staff issuing pet tags in terms of effectively conveying the limit and requirements to residents and gaining their understanding and willingness to obtain a special permit at a public meeting.

Following discussion, the Governing Body accepted staff's recommendation to allow staff to administratively license up to three dogs or three cats per household. Ordinance No. 1027 in the meeting packet reflects the Governing Body's direction to staff at the April work session and, as such, staff recommends passage of the ordinance.

Motion by Councilmember Harris to adopt Ordinance No. 1027 amending Chapter 2 of the Westwood Municipal Code. Second by Councilmember Steele. Mrs. Herring performed a roll call vote. Motion carried by a 4-0 vote.

Consider Ordinance No. 1028 Amending Chapter 4 – Building and Construction of the Westwood Municipal Code

Last month, the Building Official and Public Works Director received a resident inquiry about moving her house from its Westwood property location to another location on property she owns in Kansas City, Kansas. In providing the resident direction and information about such a process, staff noted many parts

of the City Code in this Article that are out of date and no longer relevant as well as many regulations that should be included in the Article but are not present. As such, the Building Official and Public Works Director have worked with the City Attorney to review and revise this Article.

Modifications to Chapter 4 Article 11 are critical to properly direct and oversee the process of moving such a large structure through the City within our right-of-way and past our city limits. Critical updates to this section include but are not limited to:

- Contractor bonding and liability insurance;
- Authority of the Public Works Director within the process of moving the structure; and
- Provisions relating to utilities and trees in the right-of-way.

Ordinance No. 1028 in the meeting packet reflects the recommendations of staff and the City Attorney and, as such, staff recommends the Governing Body consider passage of the ordinance.

Motion by Councilmember Harris to adopt Ordinance No. 1028 amending Chapter 4 of the Westwood Municipal Code relating to the moving of buildings. Second by Councilmember Wimer. Mrs. Herring performed a roll call vote. Motion carried 4-0.

Consider Ordinance No. 1029 Amending Chapter 5 – Business Regulations of the Westwood Municipal Code

In 2019, members of the Governing Body began research and conversation around short-term rentals operating within Westwood. Shortly after that work began, the Governing Body's attention and focus was pulled to other matters requiring more immediate attention as the Governing Body experienced changes in composition and leadership and the COVID-19 pandemic of 2020 and 2021 dramatically reduced the volume of activity at short-term rentals and, as such, the volume of neighbor concerns about their operations and regulation.

At the April 2022 work session of the Governing Body, upon direction of the Mayor, this topic was brought back for discussion. To aid the discussion, the Mayor submitted for reference a draft of modifications to Chapter 5 – Business Regulations that he presented for discussion during his tenure as a City Councilmember in 2019.

Following discussion in the work session, the Governing Body directed staff to prepare an ordinance reflecting adopting the suggested language with the one exception of regulating how many days out of a year a property may be used as a short-term rental.

Ordinance No. 1029 in the meeting packet reflects the Governing Body's direction to staff at the April work session and, as such, staff recommends passage of the ordinance.

Mayor Waters noted an enumeration correction on the document included in the packet.

Motion by Councilmember Wimer to adopt Ordinance No. 1029 amending Chapter 5 of the Westwood Municipal Code. Second by Councilmember Steele. Mrs. Herring performed a roll call vote. Motion carried by a 4-0 vote.

Consider Resolution No. 104-2022 Adopting the Climate Action KC Plan

At the January 13, 2022 regular meeting of the Westwood Governing Body, Roeland Park Mayor Mike Kelly and MARC Environmental Programs Director Tom Jacobs presented an overview of the Climate Action KC Plan at the request of Mayor Waters. Pursuant to the Climate Action KC website, “the Kansas City Regional Climate Action Plan (CAP) aims to transform the metropolitan area into a more resilient, equitable and healthy community. An ambitious set of interrelated strategies will help to mitigate climate change by achieving net zero greenhouse gas emissions by 2050 and adapt to and bounce forward from the many risks climate change poses.” The group encourages local government jurisdictions within its planning area to commit to endorsing the plan and adopting a resolution to review and implement solutions and strategies within the plan as appropriate for each local government.

Staff is committed to working with the Governing Body to review the Climate Action KC Plan and implement solutions and strategies within the plan as appropriate and feasible for the City of Westwood.

Motion by Councilmember Harris to adopt Resolution No. 104-2022 endorsing the regional Climate Action Plan. Second by Councilmember Wimer. Motion carried by a 4-0 voice vote.

Consider Resolution No. 105-2022 Adopting the 2023 to 2027 City of Westwood CARS Program

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

The recommended roadways for the City of Westwood for calendar years 2023 to 2027 is as follows:

Year	Project
2024	Mission Road, W. 53rd Street to W. 47th Street
2026	W. 47th Place, State Line Road to Rainbow Boulevard

Motion by Councilmember Steele to approve Resolution No. 105-2022 adopting a five-year program for road improvements for 2023 – 2027 within the City of Westwood. Second by Councilmember Hannaman. Motion carried by a 4-0 voice vote.

Consider Agreement with Leavcon II., Inc for Public Sidewalk installation related to the Westwood View Elementary Building Construction

With the building of a new Westwood View grade school, Shawnee Mission School District (SMSD) will be installing a sidewalk around the property adjacent to the street. As such, the City will need to construct new sidewalk, wheelchair ramps and driveway approaches connecting the new sidewalks at the school property to the nearest street corner at Booth Street and W. 49th Terrace.

The contractor being utilized by the school district is Leavcon II, Inc. They provided the City with a proposal based on engineered drawings by the City Engineer. The proposal received from Leavcon II, Inc. is for \$32,000.00.

Councilmember Hannaman pointed out the estimate from Leavcon II, Inc. included Kansas Sales Tax.

Motion by Councilmember Harris to authorize the Mayor to execute the Agreement between Leavcon II, Inc, and the City of Westwood, Kansas for the addition of sidewalk ramps, sidewalks and driveway approaches in an amount not to exceed a total cost of \$32,000.00 and with the exclusion of Kansas Sales Tax. Second by Councilmember Wimer. Motion carried by a 4-0 voice vote.

Announcements/Governing Body Comments

Councilmember Steele wished those in attendance a happy Mother's Day weekend.

Councilmember Wimer shared that Consolidated Fire District No. 2 will be holding a hands-only CPR class on Wednesday, June 1st at 6:30pm in Westwood City Hall.

Councilmember Hannaman thanked the Governing Body for suspending the restriction on the possession and consumption of alcohol for the Westwood View fundraiser on April 30th.

Executive Session

No matters required an Executive Session during this meeting.

Adjournment

Motion by Councilmember Harris to adjourn the meeting. Second by Councilmember Steele. Motion carried by a 5-0 voice vote. The meeting adjourned at 8:30 pm.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Leslie Herring, City Clerk



Chief Administrative Officer/City Clerk Report

June 2022

To: Mayor and City Council
From: Leslie Herring, Chief Administrative Officer/City Clerk
Date: June 9, 2022
RE: Update on some of the key areas of focus of the Administration Department

Current Priorities

2nd Quarter (April) 2022 through 3rd Quarter (September) 2022

- *Execute the City's Long-term Land Use Strategy*
 - The Facilities Study is well under way. The consultant team has been reviewing documentation provided by City staff, held a project kick-off meeting with the steering committee on May 26th, and conducted the facilities conditions and operations interviews and site evaluations on June 3rd and June 8th. The steering committee will meet again on June 23rd. Public engagement is planned for mid-July and more information will be released as details for the engagement component become clearer over the next several weeks. This project is still on schedule for public presentation to the Governing Body at the September 8th regular City Council meeting.
- ✓ *Create and Adopt a Governing Body Strategic Plan*
 - The Governing Body held a work session at the May regular meeting to receive a presentation on the status of implementation action related to the goals stated in the 2016 [draft] Governing Body Strategic Action Plan. Staff will continue working to implement the goals in the document, which is included in the May 2022 City Council meeting packet. In 2023, staff recommends conducting a city-wide citizen satisfaction survey and request for issues or priority from the community. This data would then feed formal Governing Body strategic planning in early 2024, which results would direct City staff and City officials as to priority areas for resource and staff dedication.
- *Conduct the Annual Financial Audit and Adopt the City's 2023 Fiscal Year Budget*
 - On tonight's agenda.
- *Update the City's Website*
 - Not yet started.
- *Study the Feasibility of Complete Streets Improvements to Mission Rd. and Rainbow Blvd.*
 - Mission Rd. – The Westwood and Roeland Park Public Works Committees have been working together and with staff to do public engagement on options for Complete Streets improvements to Mission Rd. as part of the scheduled 2024 joint project to resurface the road and to make other related improvements. An online resident survey was conducted through the months of April and May. A joint Public Works Committee meeting was held on June 2nd to debrief the results of the survey, discuss the community's feedback, and to make a recommendation as to which enhancements to jointly pursue. It was agreed that dedicated bike lanes be pursued in both the north and

southbound travel lanes and that pedestrian scale lighting be pursued. The next joint meeting is expected to take place in July to discuss possibilities for street lighting given the limitations of the right-of-way. Ultimately, the Public Works Committees/delegations will make a recommendation to each Governing Body once a joint recommendation is agreed upon. Design is not expected to begin in earnest until 2023.

- Rainbow Blvd. – A group of various stakeholders in Highway 169/7th St./Rainbow Blvd. are working together and with KDOT to explore possible Complete Streets improvements to this corridor. At this time, the joint stakeholders are in favor of pursuing matching funds through MARC's Planning Sustainable Places program to study the operations of the roadway and possible challenges and opportunities. The Westwood Governing Body allocated \$30,000 from the Special Highway Fund to go toward this project, which will likely take place beginning in Fall of 2022 through 2023, if the project is awarded MARC funding. A draft of the grant application is out for review amongst the stakeholders and will be submitted to MARC on June 16th.

➤ *Create a Records Retention Policy*

- Not yet started.

Other Topics and Updates

2022 Pool Season

Assistant City Clerk Abby Schneweis has worked diligently with Woodside staff and GovBuilt to move City pool pass issuance online. To-date we have issued over 300 pool passes and the system appears to be working wonderfully. Thanks so much to Abby for ensuring this year's pool pass permitting process was a success!

The 47 Foodie Fest

This event took place on Sunday, June 5th in the parking lot of Retail Grocers Association. The weather was beautiful and the event was well-attended. Please feel free to share comments and suggestions on this year's event to make next year's even better.

Building Permits

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

Residential

New Construction: None

Additions:

- 4952 Booth St. – Front porch addition (WE-2022-04 approved April 4, 2022)
- 4824 Adams St. – Family room, master bedroom, and bathroom addition

Alterations:

- 4830 Belinder Ave. – Increasing ceiling height on main level and opening up floor plan
- 2521 W. 50th St. – Kitchen remodel

- 4902 Belinder Ave. – Finish unfinished portion of basement

Demolition: None

Commercial

New Construction: None

Additions: None

Alterations:

- 2650 Shawnee Mission Pkwy. – blood draw lab remodel

Demolition: None

Westwood Public Works Monthly Report

TO: GOVERNING BODY
FROM: JOHN SULLIVAN, DIRECTOR OF PUBLIC WORKS
RE: MONTHLY REPORT, MAY 2022
DATE: JUNE 7, 2022

Some of the activities for Public Works in May include:

1. Daily collection of trash from City Hall and City Parks.
2. Perform a weekly inspection of the playground equipment and park facilities.
3. Perform a weekly inspection of the traffic control signs throughout the city; replace poles and signs as required.
4. I prepared the Purchase Orders and documentation for those purchases.
5. Performed routine maintenance at the City Hall to include the servicing of the air handling equipment, re-lamping fixtures and repairing or installing appurtenances including plumbing fixtures.
6. I represented the city at various meetings to include:
KCMMB Asphalt Committee Meeting – Virtual – 1.5 hrs.
Eastern Kansas Damage Prevention Meeting – Virtual – 1 hr.
STP Meeting – Virtual – 1 hr.
KC Metro UPROW Committee Meeting – Virtual – 1 hr.
7. Received, via email, Kansas One-Call Locate Requests, advised callers of their status with the City of Westwood regarding utilities and advised, when appropriate, the need to either get an excavation permit, building permit or fence permit. I provided the building official with a copy of the locate requests for follow-up for any building permits that may be required and answered any questions when asked.
8. We performed routine maintenance on the Public Works vehicles and equipment to include fluid services, cleaning, and general repairs.
9. Routine maintenance of the Public Works Facility to include the air handling equipment, plumbing, electrical, and cleaning.
10. Performed various clerical duties for the Public Works Department's daily functions.
11. I attended Public Works, City Council and Staff and Committee meetings as required.
12. Observed activities associated with ROW Permits.
13. We marked streetlight utilities when requested by the One-Call System.
14. We performed monthly safety checks at all City properties as well as monthly fire extinguisher inspections.
15. Mitch is attending monthly Safety Committee Meetings.
16. We swept the city streets of debris.
17. We loaded roll off containers from the street sweeping efforts.
18. We patched potholes.
19. We cleaned the gutters on the public buildings.
20. We performed weekly mowing and trimming of various City grounds.

21. We put out the traffic count trailer for one week on W. 48th Street at the request of a resident.
22. We placed the City-Wide Garage Sale banners at various locations.
23. We planted the flower pots at City Hall.

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

To: Governing Body
From: John Sullivan, Director of Public Works
Date: June 7, 2022
Re: Monthly Status Report

- W. 47th Street Project: We have selected BHC Engineering to negotiate a contract with. The gas main replacement has been moving at a very slow pace. I had a meeting with Northern Pipeline and the Kansas Gas Service Co. on Friday, June 3, 2022. They have moved in an additional crew and made some adjustments to the plans to be finished in 7 weeks.
- 2021 Street Improvement Projects: The concrete work is nearly complete. The milling operation is scheduled for June 17th and 18th. The paving will be performed on June 20th and 21st. The Gas Company should have all of the sod completed before paving.
- State Line CARS Project: See 2021 information.
- Westwood View School Project: We are waiting for the fire hydrant and telephone pedestal to be relocated and the sidewalk contractor to begin.
- Pavement Evaluation: The survey has been completed. We should see the data within a couple of weeks.

WESTWOOD					
May-22					
ACTIVITIES / OFFENSE	THIS MONTH	22-YTD	21-YTD	22-Avg	CHANGE
<i>PART I CRIMES</i>					
MURDER					No Change
RAPE					No Change
ROBBERY			2		-2
BURGLARY					
BUSINESS		1	1	0.20	No Change
RESIDENTIAL	1	2	1	0.40	1
VEHICLE	4	16	4	3.20	12
MOTOR VEH THEFT		1	2	0.20	-1
LARCENY / THEFT	4	8	7	1.60	1
ASSAULT / BATTERY	4	1		0.20	1
ARRESTS					
FELONY			1		-1
MISDEMEANOR		2		0.40	2
TRAFFIC			2		-2
DRUG		2	9	0.40	-7
DUI	1	1	1	0.20	No Change
WARRANTS	3	17	30	3.40	-13
CONFINED					No Change
SUMMONS					
HAZARD	16	68	80	13.60	-12
NON-HAZARD	31	237	289	47.40	-52
DUI	1	1	1	0.20	No Change
ORD. VIOLATION	3	4	61	0.80	-57
ACCIDENTS					
NON-INJURY		11	7	2.20	4
INJURY	1	4	1	0.80	3
PRIVATE PROPERTY	1	5	4	1.00	1
ADMIN.DUTIES-PD	40	237	113	47.40	124
ADMIN.DUTIES - CITY	27	118	9	23.60	109
ALARM	2	20	41	4.00	-21
ANIMAL	7	13	22	2.60	-9
ASSIST - POLICE	9	50	34	10.00	16
ASSIST - PUB MOTOR	29	84	71	16.80	13
BLD. CHECK-SHAKE	20	20	24	4.00	-4
BLD. CHECK-PATROL	650	2820	6962	564.00	-4142
BUSINESS CHECK	7	58	1725	11.60	-1667
CIVIL MATTER		3	21	0.60	-18
EXTRA PATROL HAZARD					No Change
EXTRA PATROL NON HAZ					No Change
EXTRA PATROL DUI					No Change
EXTRA PATROL ORD.					No Change

WESTWOOD

May-22

ACTIVITIES / OFFENSE	THIS MONTH	22-YTD	21-YTD	22-Avg	CHANGE
CRIMINAL DAMAGE		1	3	0.20	-2
DISTURBANCE	3	4	10	0.80	-6
DISORDERLY CONDUCT					No Change
FIELD INTERVIEW FORM					No Change
FIRE			6		-6
FOLLOW UP	12	45	38	9.00	7
INFO / INVEST	3	9	50	1.80	-41
JUVENILE	1	2	4	0.40	-2
MENTAL HEALTH					
SUICIDE					No Change
ATT SUICIDE					No Change
INVOLUNTARY COMMITTAL					No Change
ALL OTHER MENTAL HEALTH			5		-5
MEDICAL CALL	5	32	81	6.4	-49
NATURE UNKNOWN		1		0.20	1
NOISE COMPLAINT		1	4	0.20	-3
OPEN DOOR	4	11	6	2.20	5
ORD. COMPLAINT	4	11	6	2.20	5
ORD. VIOL WARNING					No Change
ORD. VIOL LETTER					No Change
OTHER		2	3	0.40	-1
PED. CHECK		2	3	0.40	-1
PUBLIC SERVICE	13	41	106	8.20	-65
RECOVERED PROP	3	6	3	1.20	3
RESIDENCE CHECK			201		-201
SUSPICIOUS SUBJECT	4	18	27	3.60	-9
VEH CHECK OCCUPIED	2	4	9	0.80	-5
VEH CHECK UNOCCUPIED	4	7	50	1.40	-43
TELE. CALL HARASS					No Change
TELE. CALL THREAT			2		-2
TRAFFIC COMPLAINT	2	18	13	3.60	5
TRAFFIC WARNING	45	14	7	2.80	7
UNATTENDED DEATH			3		-3

Total Activity

866

Last Year - YTD Activity

9681

Year to Date Activity

3685

Difference in Activity

-5996

Total Monthly Summons

51

Hazardous Summons Percentage

31%

WESTWOOD INCIDENT SUMMARY

RESIDENTIAL BURGLARY

CASE NO: 20220131 **LOCATION:** 2904 W 51 St
DATE : 05/24/2022
ACTIVITY: Unknown suspect kicked in the front door to enter the residence. The victim ran out the back door when she saw him and waited in the back yard until Police arrived.

BURLGARY TO AUTO

CASE NO: 20220106 **LOCATION:** 2000 W 47th Pl
DATE : 05/04/2022
ACTIVITY: Unknown suspect broke out passenger side window and removed a coat and backpack without permission.

CASE NO: 20220117 **LOCATION:** 2923 W 49th Terr
DATE : 05/14/2022
ACTIVITY: Unknown suspect(s) entered the unlocked and running vehicle in the driveway while the victim was doing something in the back yard.

CASE NO: 20220118 **LOCATION:** 2001 W 47th Pl
DATE : 05/17/2022
ACTIVITY: Unknown suspect broke out the rear passenger window and took a purse, wallet, air buds, and sunglasses without permission.

CASE NO: 20220130 **LOCATION:** 2001 W 47th Pl
DATE : 05/24/2022
ACTIVITY: Unknown suspect broke out passenger window and removed a gym bag containing clothing and sunglasses without permission.

LARCENY / THEFT

CASE NO: 20220107 **LOCATION:** 4701 Mission l
DATE : 05/05/2022
ACTIVITY: Unknown suspect pushed out \$300.00 worth of merchandise without paying for it.

CASE NO: 20220113 **LOCATION:** 4701 Mission l
DATE : 05/12/2022
ACTIVITY: Unknown suspect pushed out \$400.00 worth of beer without paying for it.

CASE NO: 20220121 **LOCATION:** 4701 Mission l
DATE : 05/17/2022
ACTIVITY: Unknown suspect pushed out a cart full of groceries refusing to pay for them.

CASE NO: 20220132 **LOCATION:** 4800 Rainbow
DATE : 05/28/2022
ACTIVITY: Unknown suspect removed the catalytic converter from the vehicle without permission.

ASSAULT / BATTERY

CASE NO: 20220110 **LOCATION:** 4952 Belinder
DATE : 05/11/2022
ACTIVITY: Criminal threat with weapon present.

CASE NO: 20220126 **LOCATION:** 4710 Belinder Ave
DATE: 5/22/2022
ACTIVITY: The victim was struck by her friend.

CASE NO: 20220128 **LOCATION:** 4935 Fairway Rd
DATE: 5/23/2022
ACTIVITY: Subject headbutted victim in the forehead with a hat on.

CASE NO: 20220129 **LOCATION:** 4935 Fairway Rd
DATE: 5/24/2022
ACTIVITY: Suspect struck victim several times in the head with a closed fist.

WESTWOOD
COURT SUMMARY
MAY, 2022

COURT DATE	ARRAIGNMENTS	TRIALS	FINES	LETTERS	WARRANTS
May 06, 2022	55	00	\$ 3,895.00	48	22
May 20, 2022	14	09	\$ 2,837.00	00	07
TOTALS					
May, 2022	69	09	\$ 6,732.00	48	29
May, 2021	50	14	\$ 4,961.50	23	22
TOTAL (6,732.00) less					
* Kansas DL fees:					\$122.00
* Judges Training Fund:					\$ 17.00
* LET Training Fund:					\$ 337.50
* Seat Belt Fund:					\$ 0.00
May 2022 TOTAL:					\$ 6,255.50

Y.T.D. TOTALS 2022		Y.T.D. TOTALS 2021	
ARRAIGNMENTS:	222	ARRAIGNMENTS:	335
TRIALS	36	TRIALS:	69
LETTERS:	132	LETTERS:	169
WARRANTS:	94	WARRANTS:	146
FINES:	\$29,024.50	FINES:	\$38,580.75
KS DL FEES:	\$803.00	KS DL FEES:	\$894.00
JUDGES FUND:	\$65.50	JUDGES FUND:	\$101.50
L.E.T.FUND:	\$ 1,437.50	L.E.T FUND:	\$2,332.00
COMM CORRECTIONS:	\$00.00	COMM CORRECTIONS:	\$00.00
SEAT BELT FUND:	\$20.00	SEAT BELT FUND:	\$60.00

City of Westwood
Treasurer's Report
5/31/2022

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
 - a. Ending unencumbered cash through May of \$3,384,365 and remains up from year end by \$289,518. This still includes \$414,550 of 2021 Encumbrances that have not been paid.
2. Cash Flow – shows beginning cash by fund and associated revenues and expenditures for each fund in a more summarized format.
3. Statement of Operations – General Fund
 - a. Revenue received for the month of \$186,194. Revenue received year to date of \$1,318,934 compared to the prior year to date of \$1,227,836 which is up by \$91K.
 - i. Taxes – overall up \$89K from prior year. Ad Valorem taxes are up \$18K from prior year. City and County sales tax revenue is up about \$65K compared to prior year, Liquor Tax up \$7K, Motor Vehicle down \$2K and Special Assessments up \$1K.
 - ii. Fees and Licenses – up year to date by \$10K overall. Utility Franchise Fees down by \$4K, Community Room Fees up by \$2K, Pool Fees and Occupational Licenses up by \$12K.
 - iii. Building Permits – down by \$5K for the year.
 - iv. Intergovernmental Fees are \$11K less due to timing of MW Police Reimbursement this month.
 - v. Fines – are down \$10K from prior year to date.
 - vi. Reimbursements – are up by \$2K from prior year.
 - vii. Miscellaneous Income – Misc. Income is up about \$15K from prior with two insurance reimbursements coming through in May.
 - b. Overall, May Expenditures totaled \$220,652. Year to Date Expenditures through May total \$1,078,107, up \$21K compared to the prior year to date.
 - i. General Overhead total expenditures of \$31,682 for the month. Down from prior year by \$59K. Professional Fees has decreased by \$22K, Utilities are down \$32K due to a timing difference in trash billing, Capital Improvement Expense down \$6K.
 - ii. Administrative expenditures of \$32,089 for the month, down from prior year by \$24K. Overall decrease in the Salary & Benefits line item by \$7K from prior year, Employee Expenses down \$3K and Computer Expenses down \$14K. The prior year expenses are overstated due to a KPERS reclassification entry that was done on 6/1/2021. This adjustment is overstating Admin by about \$25K in prior year expenditures. This affected the Police Department by \$14K and Public Works by \$11K – the timing difference will be resolved next month.
 - iii. Public Works total expenditures of \$54,510 for the month, year to date is up 31K from the prior year, when adjusted for the KPERS entry it is up \$20K from prior. Salary and Benefits up \$32k, Professional Fees down \$6K, General operating is up \$5K which includes gas and oil expenses.
 - iv. Police expenditures are \$99,060 this month up from prior year by \$77K, when adjusted for the KPERS entry it is up \$63K from prior. Increases in Salary and Benefits by \$75K, Employee Expenses up \$4K, Professional Fees down \$7K, General Operating up \$2K, Equipment Maintenance up \$3K.
 - v. Parks and Rec total expenditures of \$3,309 for the month, spending remains low with Utilities and Repairs expenses this month.
 - c. Net Receipts Over (Under) Expenditures in the General Fund are (\$34,458) for the month, year to date Receipts Over Expenditures is positive at \$240,826 which is up from the prior year to date by \$56K.
4. Other Funds – Current Month and Year to Date
 - a. CIP – April was another good month of Sales Tax Revenue totaling \$30K.
 - b. Woodside TIF/CID – seeing a reclassification of revenue to the Ad Val line item from the CID line.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer



City of Westwood, Kansas
Balance Sheet by Fund
As of May 31, 2022

	General Fund 05/31/2022	Capital Improvements Fund 05/31/2022	Equipment Reserve Fund 05/31/2022	Stormwater Fund 05/31/2022	Special Highway Fund 05/31/2022	Woodside TIF/CID Fund 05/31/2022	Debt Service Fund 05/31/2022	All Funds 05/31/2022
Assets								
Current Assets								
Cash In Bank	1,305,113.40	928,216.16	228,503.23	240,701.70	147,365.56	391,093.74	107,578.73	3,348,572.52
Cash In Bank - Bond Fund	35,404.80	0.00	0.00	0.00	0.00	0.00	0.00	35,404.80
Cash In Bank - Woodside Village Acct	9.35	0.00	0.00	0.00	0.00	0.00	0.00	9.35
PayPal - City Account	120.77	0.00	0.00	0.00	0.00	0.00	0.00	120.77
Petty Cash	257.75	0.00	0.00	0.00	0.00	0.00	0.00	257.75
Total Current Assets	1,340,906.07	928,216.16	228,503.23	240,701.70	147,365.56	391,093.74	107,578.73	3,384,365.19
Total Assets	\$ 1,340,906.07	\$ 928,216.16	\$ 228,503.23	\$ 240,701.70	\$ 147,365.56	\$ 391,093.74	\$ 107,578.73	\$ 3,384,365.19
Liabilities and Fund Balance								
Current Liabilities								
Encumbrances	0.00	414,550.53	0.00	0.00	0.00	0.00	0.00	414,550.53
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	34,959.99	0.00	0.00	0.00	0.00	0.00	0.00	34,959.99
Total Current Liabilities	34,969.18	414,550.53	0.00	0.00	0.00	0.00	0.00	449,519.71
Total Liabilities	34,969.18	414,550.53	0.00	0.00	0.00	0.00	0.00	449,519.71
Fund Balance								
Fund Balance	1,065,110.33	380,357.50	245,440.39	164,344.15	118,218.51	381,142.20	145,754.11	2,500,367.19
Fund Balance - Current Year	240,826.56	133,308.13	(16,937.16)	76,357.55	29,147.05	9,951.54	(38,175.38)	434,478.29
Total Fund Balance	1,305,936.89	513,665.63	228,503.23	240,701.70	147,365.56	391,093.74	107,578.73	2,934,845.48
Total Liabilities and Fund Balance	\$ 1,340,906.07	\$ 928,216.16	\$ 228,503.23	\$ 240,701.70	\$ 147,365.56	\$ 391,093.74	\$ 107,578.73	\$ 3,384,365.19

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas

Cash Flow

For the One Month Ended May 31, 2022

	General Fund Month Ending 05/31/2022	Capital Improvements Fund Month Ending 05/31/2022	Equipment Reserve Fund Month Ending 05/31/2022	Stormwater Fund Month Ending 05/31/2022	Special Highway Fund Month Ending 05/31/2022	Woodside TIF/CID Fund Month Ending 05/31/2022	Debt Service Fund Month Ending 05/31/2022	All Funds Month Ending 05/31/2022
Unencumbered Cash, Beginning Period	1,377,063.02	484,121.70	228,503.23	243,240.84	147,365.56	378,005.47	107,578.73	2,965,878.55
Receipts								
Taxes	90,116.23	30,281.06	0.00	0.00	0.00	0.00	0.00	120,397.29
Fees and Licenses	49,248.25	0.00	0.00	0.00	0.00	0.00	0.00	49,248.25
Building Permits	13,006.80	0.00	0.00	0.00	0.00	0.00	0.00	13,006.80
Intergovernmental	13,689.03	0.00	0.00	0.00	0.00	0.00	0.00	13,689.03
Restricted Use	0.00	0.00	0.00	0.00	0.00	25,767.66	0.00	25,767.66
Fines	6,677.00	0.00	0.00	0.00	0.00	0.00	0.00	6,677.00
Reimbursements	13,315.45	0.00	0.00	0.00	0.00	0.00	0.00	13,315.45
Miscellaneous	141.43	0.00	0.00	0.00	0.00	0.00	0.00	141.43
Total Receipts	186,194.19	30,281.06	0.00	0.00	0.00	25,767.66	0.00	242,242.91
Expenditures								
Salary & Benefits	165,656.57	0.00	0.00	0.00	0.00	0.00	0.00	165,656.57
Employee Expenses	4,657.13	0.00	0.00	0.00	0.00	0.00	0.00	4,657.13
Professional Fees	12,200.56	0.00	0.00	0.00	0.00	0.00	0.00	12,200.56
General Operating Expenses	7,954.57	42.13	0.00	(304.53)	0.00	0.00	0.00	7,692.17
Utilities	21,934.48	0.00	0.00	0.00	0.00	0.00	0.00	21,934.48
Equipment and Maintenance	9,112.11	0.00	0.00	617.63	0.00	0.00	0.00	9,729.74
Street and Stormwater	0.00	695.00	0.00	2,226.04	0.00	0.00	0.00	2,921.04
Park and Events	(862.44)	0.00	0.00	0.00	0.00	0.00	0.00	(862.44)
Miscellaneous	0.00	0.00	0.00	0.00	0.00	12,679.39	0.00	12,679.39
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	220,652.98	737.13	0.00	2,539.14	0.00	12,679.39	0.00	236,608.64
Prior Year Cancelled Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase / (Decrease) in Payables	(1,368.16)	0.00	0.00	0.00	0.00	0.00	0.00	(1,368.16)
Increase / (Decrease) in Refundable Bond Deposits	(330.00)	0.00	0.00	0.00	0.00	0.00	0.00	(330.00)
Unencumbered Cash, End of Period	\$ 1,340,906.07	\$ 928,216.16	\$ 228,503.23	\$ 240,701.70	\$ 147,365.56	\$ 391,093.74	\$ 107,578.73	\$ 3,384,365.19

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas

Statement of Operations

General Fund

For The One Period and Five Periods Ended May 31, 2022 and 2021

	Month Ending 05/31/2022	Year To Date 05/31/2022	Year To Date 05/31/2021	Year Ending 12/31/2022	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Receipts					
Taxes	\$ 90,116.23	\$ 913,705.43	\$ 824,963.11	\$ 1,852,425.00	(938,719.57)
Fees and Licenses	49,248.25	203,019.15	192,328.64	446,200.00	(243,180.85)
Building Permits	13,006.80	28,422.68	33,905.80	70,000.00	(41,577.32)
Intergovernmental	13,689.03	125,167.92	136,149.56	328,100.00	(202,932.08)
Fines	6,677.00	28,307.25	38,256.25	90,000.00	(61,692.75)
Reimbursements	13,315.45	15,007.45	0.00	0.00	15,007.45
Miscellaneous	141.43	5,304.43	2,233.33	4,250.00	1,054.43
Total Receipts	186,194.19	1,318,934.31	1,227,836.69	2,790,975.00	(1,472,040.69)
Expenditures					
General Overhead					
Salary & Benefits	2,343.48	10,118.59	14,410.74	38,450.00	(28,331.41)
Employee Expenses	112.20	5,589.49	458.40	6,000.00	(410.51)
Professional Fees	8,355.10	132,071.07	153,704.31	202,550.00	(70,478.93)
General Operating Expenses	1,611.68	5,376.98	5,056.76	34,000.00	(28,623.02)
Utilities	19,260.00	76,208.75	108,909.15	252,850.00	(176,641.25)
Equipment and Maintenance	0.00	0.00	95.04	0.00	0.00
Street and Stormwater	0.00	0.00	6,668.75	0.00	0.00
Park and Events	0.00	2,021.43	1,807.00	14,750.00	(12,728.57)
Miscellaneous	0.00	0.00	200.00	15,000.00	(15,000.00)
Intergovernmental	0.00	0.00	0.00	20,000.00	(20,000.00)
Interfund Transfers	0.00	0.00	0.00	127,142.83	(127,142.83)
Total General Overhead	31,682.46	231,386.31	291,310.15	710,742.83	(479,356.52)
Administrative					
Salary & Benefits	29,988.64	134,173.51	141,419.19	289,482.36	(155,308.85)
Employee Expenses	1,409.64	2,377.97	5,245.99	14,500.00	(12,122.03)
Professional Fees	0.00	175.00	1,410.00	10,200.00	(10,025.00)
General Operating Expenses	691.69	1,695.41	15,162.92	8,000.00	(6,304.59)
Park and Events	0.00	0.00	0.00	2,000.00	(2,000.00)
Interfund Transfers	0.00	0.00	0.00	5,000.00	(5,000.00)
Total Administrative	32,089.97	138,421.89	163,238.10	329,182.36	(190,760.47)

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas

Statement of Operations

General Fund

For The One Period and Five Periods Ended May 31, 2022 and 2021

	Month Ending 05/31/2022	Year To Date 05/31/2022	Year To Date 05/31/2021	Year Ending 12/31/2022	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Public Works					
Salary & Benefits	43,851.57	184,261.76	151,559.65	424,712.89	(240,451.13)
Employee Expenses	170.19	3,463.28	2,330.90	7,900.00	(4,436.72)
Professional Fees	0.00	0.00	5,945.00	17,000.00	(17,000.00)
General Operating Expenses	3,117.22	12,013.57	7,238.49	22,550.00	(10,536.43)
Utilities	277.25	3,801.75	5,218.54	14,000.00	(10,198.25)
Equipment and Maintenance	7,094.49	20,364.95	19,759.04	56,000.00	(35,635.05)
Interfund Transfers	0.00	0.00	0.00	50,000.00	(50,000.00)
Total Public Works	54,510.72	223,905.31	192,051.62	592,162.89	(368,257.58)
Police					
Salary & Benefits	89,472.88	424,354.09	348,700.08	1,066,474.23	(642,120.14)
Employee Expenses	2,965.10	10,449.20	6,111.55	27,000.00	(16,550.80)
Professional Fees	3,845.46	17,511.92	24,860.39	61,425.00	(43,913.08)
General Operating Expenses	2,537.26	19,137.49	17,421.61	58,000.00	(38,862.51)
Utilities	142.18	918.50	1,024.12	4,500.00	(3,581.50)
Equipment and Maintenance	1,097.20	7,919.81	4,150.62	10,000.00	(2,080.19)
Park and Events	(1,000.00)	0.00	1,000.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00	30,000.00	(30,000.00)
Total Police	99,060.08	480,291.01	403,268.37	1,257,399.23	(777,108.22)
Parks & Rec					
General Operating Expenses	(3.28)	40.66	2,162.85	2,000.00	(1,959.34)
Utilities	2,255.05	2,737.87	3,088.31	30,000.00	(27,262.13)
Equipment and Maintenance	920.42	920.42	1,237.66	6,000.00	(5,079.58)
Park and Events	137.56	404.28	0.00	11,850.00	(11,445.72)
Total Parks & Rec	3,309.75	4,103.23	6,488.82	49,850.00	(45,746.77)
Total Expenditures	220,652.98	1,078,107.75	1,056,357.06	2,939,337.31	(1,861,229.56)
Prior Year Cancelled Encumbrances	0.00	0.00	12,810.51	0.00	0.00
Receipts Over (Under) Expenditures	\$ (34,458.79)	\$ 240,826.56	\$ 184,290.14	\$ (148,362.31)	389,188.87

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas
Statement of Operations
Other Funds
For The One Period Ended May 31, 2022

	Other Funds					
	Capital Improvements Fund Month To Date 05/31/2022 Actual	Equipment Reserve Fund Month To Date 05/31/2022 Actual	Stormwater Fund Month To Date 05/31/2022 Actual	Special Highway Fund Month To Date 05/31/2022 Actual	Woodside TIF/CID Fund Month To Date 05/31/2022 Actual	Debt Service Fund Month To Date 05/31/2022 Actual
Receipts						
Taxes						
City Sales & Use Tax - Special	30,281.06	0.00	0.00	0.00	0.00	0.00
Total Taxes	\$ 30,281.06	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Restricted Use						
WV Ad Valorem Tax	0.00	0.00	0.00	0.00	189,103.29	0.00
WV CID-1	0.00	0.00	0.00	0.00	(170,978.08)	0.00
WV CID-2	0.00	0.00	0.00	0.00	7,642.45	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	30,281.06	0.00	0.00	0.00	25,767.66	0.00
Expenditures						
General Operating Expenses	42.13	0.00	(304.53)	0.00	0.00	0.00
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	304.53	0.00	0.00	0.00
Repairs & Maint Storm Sewers	0.00	0.00	313.10	0.00	0.00	0.00
Total Equipment and Maintenance	0.00	0.00	617.63	0.00	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	695.00	0.00	0.00	0.00	0.00	0.00
Stormwater Expense	0.00	0.00	977.49	0.00	0.00	0.00
Leaf Pickup Expenses	0.00	0.00	1,248.55	0.00	0.00	0.00
Total Street and Stormwater	695.00	0.00	2,226.04	0.00	0.00	0.00
Miscellaneous						
UMB CID Payment	0.00	0.00	0.00	0.00	12,679.39	0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	12,679.39	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	737.13	0.00	2,539.14	0.00	12,679.39	0.00
Receipts Over (Under) Expenditures	\$ 29,543.93	\$ 0.00	\$ (2,539.14)	\$ 0.00	\$ 13,088.27	\$ 0.00

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas
Statement of Operations
Other Funds
For The Five Periods Ended May 31, 2022

	Other Funds					
	Capital Improvements Fund Year To Date 05/31/2022 Actual	Equipment Reserve Fund Year To Date 05/31/2022 Actual	Stormwater Fund Year To Date 05/31/2022 Actual	Special Highway Fund Year To Date 05/31/2022 Actual	Woodside TIF/CID Fund Year To Date 05/31/2022 Actual	Debt Service Fund Year To Date 05/31/2022 Actual
Receipts						
Taxes						
Ad Valorem Tax	0.00	0.00	0.00	0.00	0.00	9,089.35
City Sales & Use Tax - Special	139,655.87	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	335.28
Total Taxes	\$ 139,655.87	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,424.63
Restricted Use						
Stormwater Utility Fee	0.00	0.00	76,950.40	0.00	0.00	0.00
State Hwy Maintenance	0.00	0.00	0.00	7,389.70	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	21,757.35	0.00	0.00
WV Ad Valorem Tax	0.00	0.00	0.00	0.00	189,103.29	0.00
WV CID-1	0.00	0.00	0.00	0.00	81,640.29	0.00
WV CID-2	0.00	0.00	0.00	0.00	33,611.88	0.00
Miscellaneous	0.00	30,500.00	968.80	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	139,655.87	30,500.00	77,919.20	29,147.05	304,355.46	9,424.63
Expenditures						
Professional Fees	4,760.00	0.00	0.00	0.00	0.00	0.00
General Operating Expenses	56.10	0.00	0.00	0.00	0.00	0.00
Equipment and Maintenance						
Repairs & Maint Vehicles	0.00	530.60	0.00	0.00	0.00	0.00
Repairs & Maint Storm Sewers	0.00	0.00	313.10	0.00	0.00	0.00
Machinery & Equipment Purchase	0.00	46,906.56	0.00	0.00	0.00	0.00
Total Equipment and Maintenance	0.00	47,437.16	313.10	0.00	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	1,531.64	0.00	0.00	0.00	0.00	6,668.75
Leaf Pickup Expenses	0.00	0.00	1,248.55	0.00	0.00	0.00
Total Street and Stormwater	1,531.64	0.00	1,248.55	0.00	0.00	6,668.75
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	203,176.93	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	91,226.99	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	40,931.26
Total Miscellaneous	0.00	0.00	0.00	0.00	294,403.92	40,931.26
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	6,347.74	47,437.16	1,561.65	0.00	294,403.92	47,600.01
Receipts Over (Under) Expenditures	\$ 133,308.13	\$ (16,937.16)	\$ 76,357.55	\$ 29,147.05	\$ 9,951.54	\$ (38,175.38)

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas
Appropriation Ordinance No. 739

AN ORDINANCE APPROPRIATING CITY EXPENDITURES FOR THE PERIOD OF MAY 1, 2022 - MAY 31, 2022 AND SUMMARIZING SAID EXPENDITURE HEREIN.

	General Month Ending 5/31/2022	Capital Improvements Month Ending 5/31/2022	Equipment Reserve Month Ending 5/31/2022	Stormwater Month Ending 5/31/2022	Special Highway Month Ending 5/31/2022	Woodside TIF/CID Month Ending 5/31/2022	Debt Service Month Ending 5/31/2022	Total All Funds Month Ending 5/31/2022
Expenditures								
Salary & Benefits	165,656.57	0.00	0.00	0.00	0.00	0.00	0.00	165,656.57
Employee Expenses	4,657.13	0.00	0.00	0.00	0.00	0.00	0.00	4,657.13
Professional Fees	12,200.56	0.00	0.00	0.00	0.00	0.00	0.00	12,200.56
General Operating Expenses	7,954.57	42.13	0.00	(304.53)	0.00	0.00	0.00	7,692.17
Utilities	21,934.48	0.00	0.00	0.00	0.00	0.00	0.00	21,934.48
Equipment and Maintenance	9,112.11	0.00	0.00	617.63	0.00	0.00	0.00	9,729.74
Street and Stormwater	0.00	695.00	0.00	2,226.04	0.00	0.00	0.00	2,921.04
Park and Events	(862.44)	0.00	0.00	0.00	0.00	0.00	0.00	(862.44)
Miscellaneous	0.00	0.00	0.00	0.00	0.00	12,679.39	0.00	12,679.39
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	220,652.98	737.13	0.00	2,539.14	0.00	12,679.39	0.00	236,608.64

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

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

SECTION 2. That the payment of all claims and charges against the respective accounts and funds provided in the budget for the year 2022 are consistent with that budget and are hereby authorized, ratified and approved.

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

ADOPTED this 9th day of June, 2022.

MAYOR

ATTEST: CITY CLERK

COUNCIL ACTION FORM

Meeting Date: June 9, 2022

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

Agenda Item: Consider Resolution No. 106-2022 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. 106-2022 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, 2021.

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 106-2022

**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, 2021.**

WHEREAS the City of Westwood, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2021 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, 2021.

NOW, THEREFORE BE IT RESOLVED, by the Governing Body of City of Westwood, Kansas, in regular meeting duly assembled this 9th day of June, 2022 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, 2021.

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

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

PASSED by the Governing Body of the City of Westwood, Kansas and approved by the Mayor this 9th day of June, 2022.

David E. Waters, Mayor

ATTEST:

Leslie Herring, City Clerk

APPROVED AS TO FORM:

Ryan B. Denk, City Attorney

COUNCIL ACTION FORM

Meeting Date: June 9, 2022

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

Agenda Item: Receive Presentation of 2021 Independent Financial Audit

Background / Description of Item

Higdon & Hale CPAs, PC has completed the 2021 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 2021 financial audit report.

Staff Recommendation

Accept the 2021 financial audit.

Suggested Motion

No action necessary.

June 9, 2022

Mayor and City Council

City of Westwood, Kansas

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Westwood, Kansas (The City) for the year ended December 31, 2021. 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, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Westwood, Kansas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the City of Westwood Kansas during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 9, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Restriction on Use

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

Very truly yours,

Higdon and Hale CPAS PC

Overland Park, KS

INDEPENDENT AUDITOR'S REPORT

The Mayor and City Council
City of Westwood, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Westwood, Kansas, (The City) as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse and Unmodified Opinions” section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Certified Public Accountant
Overland Park, KS
June 9, 2022

City of Westwood Kansas
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Release of Prior Year Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 767,612	\$ 13,324	\$ 2,992,953	\$ 2,670,016	\$ 1,103,873	\$ 43,613	\$ 1,147,486
Woodside TIF	275,698	-	611,940	506,496	381,142	-	381,142
Capital Improvements	850,050		467,738	937,431	380,357	508,836	889,193
Equipment Reserve	125,319		177,000	56,879	245,440	-	245,440
Special Highway	56,119	-	62,452	352	118,219		118,219
GO Bond Fund	125,985		249,907	230,137	145,755	-	145,755
Storm Water Fund	175,236		122,788	130,452	167,572	-	167,572
Total Reporting Entity	<u>\$ 2,376,019</u>	<u>\$ 13,324</u>	<u>\$ 4,684,778</u>	<u>\$ 4,531,763</u>	<u>\$ 2,542,358</u>	<u>\$ 552,449</u>	<u>\$ 3,094,807</u>

COMPOSITION OF CASH

General Fund - 1st National Bank	\$ 3,057,932
Bond Deposit Account - 1st National Bank	\$ 36,527
Westwood Village -1st National Bank	\$ 9
Petty Cash	\$ 339
	<u>\$ 3,094,807</u>

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

Summary of Significant Accounting Policies

Note 1 – Reporting Entity

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

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

Basis of Accounting

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

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

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

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

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

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

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

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

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

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

Note 2 – Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing 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.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did not hold a revenue neutral hearing for the 2021 budget as this requirement begins with 2022 budget years the City did hold a revenue neutral hearing in relation to the 2022 budget year.

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

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

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

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

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

Note 3 – Deposits and Investments

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

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

Concentration of credit risk. State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Municipality's allocation of investments as of December 31, 2021 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, 2021.

At December 31, 2021, the Government's carrying amount of deposits was \$3,094,469. The bank balance of \$3,069,169 was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance; \$2,819,169 was collateralized with securities held by the pledging financial institution's agents in the Government's name.

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

Note 4 – Interfund Transfers

Operating transfers were as follows:

From	To	Amount
General Fund	Capital Improvements	\$94,000
General Fund	Equipment Reserve	\$177,000
General Fund	Debt Service	\$15,000
Stormwater Fund	Capital Improvements	\$75,000
Stormwater Fund	Debt Service	\$43,516
Capital Improvements	Debt Service	\$175,000

Note 5 – Defined Benefit Pension Plan

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate with a 0% moratorium from the period January 1, 2019 through September 30, 2019 for the Death and Disability Program) and the statutory contribution rate was 9.61% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from (non-school municipality) were \$49,216 for KPERS and \$101,605 for KP&F for the year ended December 31, 2020.

Note 5 – Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2020, the city's proportionate share of the collective net pension liability reported by KPERS was \$325,020 and \$1,065,020 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 which was rolled forward to June 30, 2021. The city's proportion of the net pension liability was based on the ratio of the city's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG (1/16) D-11 KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

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

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

Note 6 – Risk Management

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

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

Note 7 – Subsequent Events

Management has reviewed subsequent transactions up to and including June 9, 2022 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:

2021	\$ 0
2022	\$ 13,338
2023	\$ <u>338,338</u>
Total	\$ <u>351,676</u>

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
Bonds:								
from Tax Revenue Generated from Projects and the project owners								
2014 - Special Obligation Increment Revenue Bonds (Woodside Village TIF Project)	Variable	7/1/2014	3,150,000	9/1/2023	2,750,000	-	(140,000)	2,610,000
Taxable Special Obligation Community Improvement District Revenue Bonds (Woodside Village CID Project)	Variable	7/1/2014	1,700,000	9/1/2035	1,598,000	-	(34,000)	1,564,000
Midwest Transplant Network, Inc - Industrial Revenue Bonds -Series 2014 A	Variable	1/22/2014	8,000,000	4/1/2024	4,000,000	-	(800,000)	3,200,000
Midwest Transplant Network, Inc - Industrial Revenue Bonds -Series 2014 B	Variable	1/22/2014	5,000,000	12/1/2014	5,000,000	-	-	5,000,000
Lease Purchase Obligations: Payable from General Fund Revenues								
5050 Rainbow Property - Lease Purchase	3.95%	2/01/2014	425,000	2/17/2023	425,000	-	100,000	325,000

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

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

Note 11- General Obligation Debt (Continued)**TERM BONDS**

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

Note 12 – Real Estate Purchase Option

On January 10, 2019 the City and the Shawnee Mission School District entered into an option agreement that 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.

City of Westwood Kansas
Summary of Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Positive [Negative]
General Fund	\$ 3,249,614	\$ -	3,249,614	\$ 2,670,016	\$ 579,598
Woodside TIF	540,000	-	540,000	506,496	33,504
Capital Improvements	951,500	-	951,500	937,431	14,069
Equipment Reserve	153,000	-	153,000	56,879	96,121
Special Highway	37,410	-	37,410	352	37,058
GO Bond Fund	350,750	\$ -	350,750	230,137	120,613
Storm Water Fund	149,516	-	149,516	130,452	19,064
	<u>\$ 5,431,790</u>	<u>\$ -</u>	<u>\$ 5,431,790</u>	<u>\$ 4,531,763</u>	<u>\$ 900,027</u>

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

City of Westwood Kansas
General Fund
Schedule of Cash Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2-A

	Actual	Budget	Variance Positive (Negative)
Cash Receipts			
Taxes	\$ 1,817,843	\$ 1,717,803	\$ 100,040
Fees and Licenses	453,042	474,200	(21,158)
Building Permits	154,262	30,000	124,262
Intergovernmental	310,718	336,100	(25,382)
Fines	100,353	140,000	(39,647)
Other Revenues	156,735	3,050	153,685
Total Cash Receipts	\$ 2,992,953	\$ 2,701,153	\$ 291,800
Expenditures and Transfers Subject to Budget			
Administration	\$ 1,072,816	\$ 1,401,124	\$ 328,308
Public Works	517,558	540,686	23,128
Public Safety	1,046,368	1,246,954	200,586
Parks and Recreation	33,274	60,850	27,576
Total Expenditures and Transfers Subject to Budget	\$ 2,670,016	\$ 3,249,614	\$ 579,598
Receipts Over [Under] Expenditures	\$ 322,937		
Prior year Fund Balance Adjustment	13,324		
Unencumbered Cash, Beginning	768,124		
Unencumbered Cash, Ending	\$ 1,104,385		

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, 2021

SCHEDULE 2-B

	Actual	Budget	Variance Positive (Negative)
WV AD-Valorem Tax	\$ 388,097	\$ 338,209	\$ 49,888
Transfer From General Fund	-	25,500	(25,500)
WV CID-1	157,677	153,135	4,542
WV CID-2	66,166	-	66,166
Total Cash Receipts	\$ 611,940	\$ 516,844	\$ 66,166
Expenditures and Transfers			
Transfer to UMB TIF	\$ 370,653	\$ 486,844	\$ 116,191
Transfer to UMB CID	135,843	-	(135,843)
Total Expenditures and Transfers	\$ 506,496	\$ 486,844	\$ (135,843)
Receipts Over [Under] Expenditures	105,444		
Prior Period Adjustment	-		
Unencumbered Cash, Beginning	275,698		
Unencumbered Cash, Ending	\$ 381,142		

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

City of Westwood Kansas
Capital Improvement Funds
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2-C

	Actual	Budget	Variance Positive (Negative)
City Sales and Use Tax - Special	\$ 298,738	\$ 249,900	\$ 48,838
JOCO Cars Program	-	55,000	(55,000)
Bond Proceeds	-	-	-
Grants and Donations	-	-	-
Reimbursements	-	-	-
Interfund Transfers	169,000	303,000	(134,000)
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	\$ 467,738	\$ 607,900	\$ (134,000)
 Expenditures and Transfers			
Professional Fees	\$ 15,413	\$ 10,000	\$ 5,413
Repairs and Maintenance Streets	-	65,000	(65,000)
Capital Improvement Expense	747,018	75,000	672,018
Bond Project Costs	-	-	-
Interfund Transfers	175,000	-	175,000
	<hr/>	<hr/>	<hr/>
Total Expenditures and Transfers Subject to Budget	\$ 937,431	<u>\$ 150,000</u>	<u>\$ 787,431</u>
 Receipts Over [Under] Expenditures	\$ (469,693)		
Prior Year Fund Balance Adjustment	-		
Unencumbered Cash, Beginning	<u>850,050</u>		
 Unencumbered Cash, Ending	<u><u>\$ 380,357</u></u>		

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

City of Westwood Kansas
Equipment Reserve Funds
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2-D

	Actual	Budget	Variance Positive (Negative)
Interfund Transfers	\$ 177,000	\$ 255,500	\$ (78,500)
Total Cash Receipts	177,000	255,500	(78,500)
Expenditures and Transfers			
General Operating Expenses	22,653		
Capital Improvement Expense	967		
Machinery and Equipment Purchases	33,259	153,000	119,741
Total Expenditures and Transfers Subject to Budget	\$ 56,879	\$ 153,000	\$ 119,741
Receipts Over [Under] Expenditures	\$ 120,121	\$ 102,500	\$ 41,241
Unencumbered Cash, Beginning	125,319		
Unencumbered Cash, Ending	\$ 245,440		

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

City of Westwood Kansas
Special Highway Funds
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2-E

	Actual	Budget	Variance Positive (Negative)
State Highway Maintenance	\$ 14,810	\$ -	\$ 14,810
Special Highway Fund Revenue	47,642	37,410	10,232
Total Cash Receipts	\$ 62,452	\$ 37,410	\$ 25,042
Expenditures and Transfers			
Special Highway Expense	352	37,410	37,410
Total Expenditures and Transfers Subject to Budget	\$ 352	\$ 37,410	\$ 37,410
Receipts Over [Under] Expenditures	\$ 62,100	\$ -	\$ 62,452
Prior Period Adjustment	-		
Unencumbered Cash, Beginning	56,119		
Unencumbered Cash, Ending	\$ 118,219		

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

City of Westwood Kansas
Storm Water Fund
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2-F

	Actual	Budget	Variance Positive (Negative)
Storm Water Fund - Fee	\$ 122,099	\$ 121,000	\$ 1,099
Reimbursements	689	-	689
Total Cash Receipts	\$ 122,788	\$ 121,000	\$ 689
Expenditures and Transfers			
Equipment Maintenance	\$ 427	\$ -	\$ 427
Capital Projects		50,000	
Stormawater Expense	4,618	6,000	(1,382)
Leafe Pickup Expense	6,891	20,000	(13,109)
Inbterfund Transfers	118,516	73,516	45,000
Total Expenditures and Transfers Subject to Budget	\$ 130,452	\$ 149,516	\$ 30,936
Receipts Over [Under] Expenditures	(7,664)	\$ (28,516)	\$ (30,247)
Unencumbered Cash, Beginning	175,236		
Unencumbered Cash, Ending	\$ 167,572		

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

City of Westwood Kansas
General Obligation Bond Fund
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 2-G General Obligation Bond Fund

	Actual	Budget	Variance Positive (Negative)
Ad Valorem Taxes	\$ 15,210	\$ 16,451	\$ (1,241)
Motor Vehicle Tax	1,181	1,303	(122)
Interfund Transfers	233,516	233,516	-
Total Cash Receipts	\$ 249,907	\$ 233,516	\$ (1,363)
Expenditures and Transfers			
Capital Improvement Expense	13,338	-	(13,338)
UMB Tif Payment	387		
Cash Reserve		121,500	
Debt Service	216,412	229,250	12,838
Total Expenditures and Transfers Subject to Budget	\$ 230,137	\$ 350,750	\$ (500)
Receipts Over [Under] Expenditures	19,770	\$ (117,234)	\$ (1,863)
Unencumbered Cash, Beginning	125,984		
Unencumbered Cash, Ending	\$ 145,754		

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

2023 Budget Preliminary Presentation

City of Westwood, Kansas



Westwood Budget Primer

Funds

- General
- Capital Improvement Fund
- Equipment Reserve Fund
- Stormwater Utility Fund
- Special Highway Fund
- Debt Service Fund
- Woodside TIF/CID Fund

Revenues

- Taxes
- Fees
- Fines
- Rent
- Intergovernmental
- Grants

Main Expenditures

- Salaries and Benefits
- Employee Expenses
- Professional Fees
- Operating Expenses
- Equipment
- Projects



General Fund - Revenues

- Both property and sales tax revenues are coming in strong, outpacing last year's budget forecast
- Franchise fees are still down from pre-pandemic levels, as are municipal court fines
- The second and final tranche of ARPA federal funding aimed at recovery from the pandemic is expected to be received in June; the total ARPA award to the City of Westwood is \$250,000 and, so far, has been reported to the federal government as lost revenue due to COVID-19
- Pressure is on local governments in Kansas to do more with less funding and there is the potential for legislation further limiting cities' ability to use traditional revenue sources to cover the increased cost of doing business and maintaining expected levels of service and employment



General Fund - Expenditures

- Departmental salaries and benefits are expected to increase from 2022 budgeted lines
 - Market pressure for recruitment and retention of all positions in municipal government remains high, with large, lingering vacancy rates felt by all local government jurisdictions in the KC Metro
 - A recent poll of other local governments in the Northeast Kansas market indicate averages around 5% for cost of living and merit adjustments for FY 2023
 - Some offset of employee salaries in all departments with changes in health insurance elections
 - Slight increases to travel and training budgets for staff and City officials' professional development and continuing education
- Departmental operating expenses are expected to remain relatively flat compared to 2022 budgets
- A noted change from historical operations, municipal court related expenditures will be moved from the Police Department to the Administration Department to reflect the City's organizational chart



Capital Improvement Plan (CIP)

- The 47th Street Complete Streets project:
 - has not yet been bid and it is possible a contract may not be awarded until after the deadline to adopt the FY 2023 budget
 - has increased in cost due to KDOT's requirement to hire a contract construction administrator
- The additional [unknown] costs associated with 47th Street may very likely cause reverberations to future streets projects already planned in the CIP, including to the improvements on 50th Street, 47th Terrace between Mission Road and Rainbow Boulevard, and UBAS resurfacing projects on residential streets
- Facilities improvements as determined by the Governing Body upon hearing the findings of the 2022 facilities study
- Projects proposed by staff for addition to the CIP include:
 - Community survey (2023)
 - Professionally-facilitated Governing Body strategic planning (2024)
 - Staffing study (2024)



Other Funds

- Equipment Reserve Plan
 - No major changes or additions planned for FY 2022 – 2027
- Stormwater Utility
 - No major changes or additions planned for FY 2022 – 2027
- Special Highway
 - No major changes or additions planned for FY 2022 – 2027
- Woodside Village TIF/CID
 - Tax revenues continue to be strong and the City's payments on the bonds are outpacing original projections
- Debt Service
 - There is a large balloon payment due on the 5050 Rainbow lease purchase agreement in February 2023; however, to pay it off and avoid refinancing would require a substantial transfer, likely from the General Fund.
 - Following receipt by the Governing Body of the findings of the facilities study this September, a determination will need to be made as to whether the loan should be refinanced, paid off (if possible), or the property sold.



2023 Unknowns and Strategic Priorities

- **Personnel.** Modifications to employee salaries and benefits have been made in the 2022 Budget to keep up with the employment market, which is becoming increasingly competitive. Keeping up with or outpacing the market in employee salaries and benefits ensures Westwood retains our ability to keep a steady, predictable hand on implementing the Governing Body's and community's strategic priorities and delivering the outstanding level of service Westwood residents and businesses have come to expect.
- **Capital Planning.** Not only are the final costs for the 47th Street Complete Streets project yet unknown (and materials and labor costs continue to increase at unprecedented levels), but the results and costs associated with the findings of the facility study are not yet known. Further, SMSD's construction schedule for Westwood View and Rushton Elementary indicates that the City may have the opportunity to exercise its option to purchase the old school site in 2023. These generational opportunities for the City of Westwood will come with associated costs that will remain unknown until after the deadline to adopt the FY 2023 budget.

