



**CITY OF WESTWOOD
City Council Meeting
4700 Rainbow Blvd.
Westwood, Kansas 66205**

July 8, 2021 - 7:00 PM

This meeting will be held in-person but may also be attended online or by phone.

Access Online

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

Access By Phone

(346) 248-7799

Webinar ID: 899 0828 9796

Agenda

I. Call to Order – Mayor David E. Waters

II. Public Comment

Attendees will be able to make a verbal statement during the Zoom meeting by using the “raise hand” Zoom function. Comments must be limited to five (5) minutes.

III. Presentations

A. [Johnson County Department of Health & Environment Recycle Right Campaign Report \(Brandon Hearn, JCDHE Environmental Health Specialist\)](#)

IV. Approval of Meeting Minutes

A. [Consider June 10, 2021 City Council Meeting Minutes](#)

V. City Treasurer’s Report

A. [Review June 2021 Treasurer’s Report](#)

B. [Consider Appropriations Ordinance No. 728](#)

VI. City Attorney Report – City Attorney Ryan Denk

A. [Consider Adopting Ordinance No. 1020: Amending WMC 3-213\(l\) and 3-304\(b\) Modifying the Times on Which Alcoholic Liquor and Cereal Malt Beverage May Be Sold on Sundays Pursuant to Kansas House Bill 2137](#)

VII. [Administrative Report – City Clerk Leslie Herring](#)

- A. [Consider allowing the consumption of alcoholic beverages in the City park located at 5050 Rainbow Blvd. during the Music in the Park event, to be held on Thursday, July 22, 2021.](#)
- B. [Consider Passing Resolution No. 95-2021 Waiving the GAAP Requirement for Financial Reporting](#)
- C. [Receive Presentation of 2020 Independent Financial Audit](#)

VIII. [Police/Court Report – Interim Chief Gary Baker](#)

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

X. Committee Reports

- A. Administration & Compensation Committee Report
- B. Business & Community Affairs Committee Report
- C. Public Safety Committee Report
- D. Public Works Committee Report
- E. Parks & Recreation Committee Report
- F. Mayor's Report

XI. Adjournment

Recycle Right Campaign

- Door to Door recycling audit looking at what is in peoples recycle bins that shouldn't be
- Leave an Oops tag on top of the bin letting them know what shouldn't be there
- Partnered with City of Westwood to survey all single family residences
- Worked with GFL Environmental formally WCA (hauler)



PLEASE LEAVE THESE ITEMS OUT!



Do not Bag Recyclables
(no garbage)



No Plastic Bags
or Plastic Wrap



No Glass



No Food or Liquid
(empty all containers)



No Foam



No Scrap Metal,
Wood, or Furniture

JOHNSON COUNTY
KANSAS
Health &
Environment

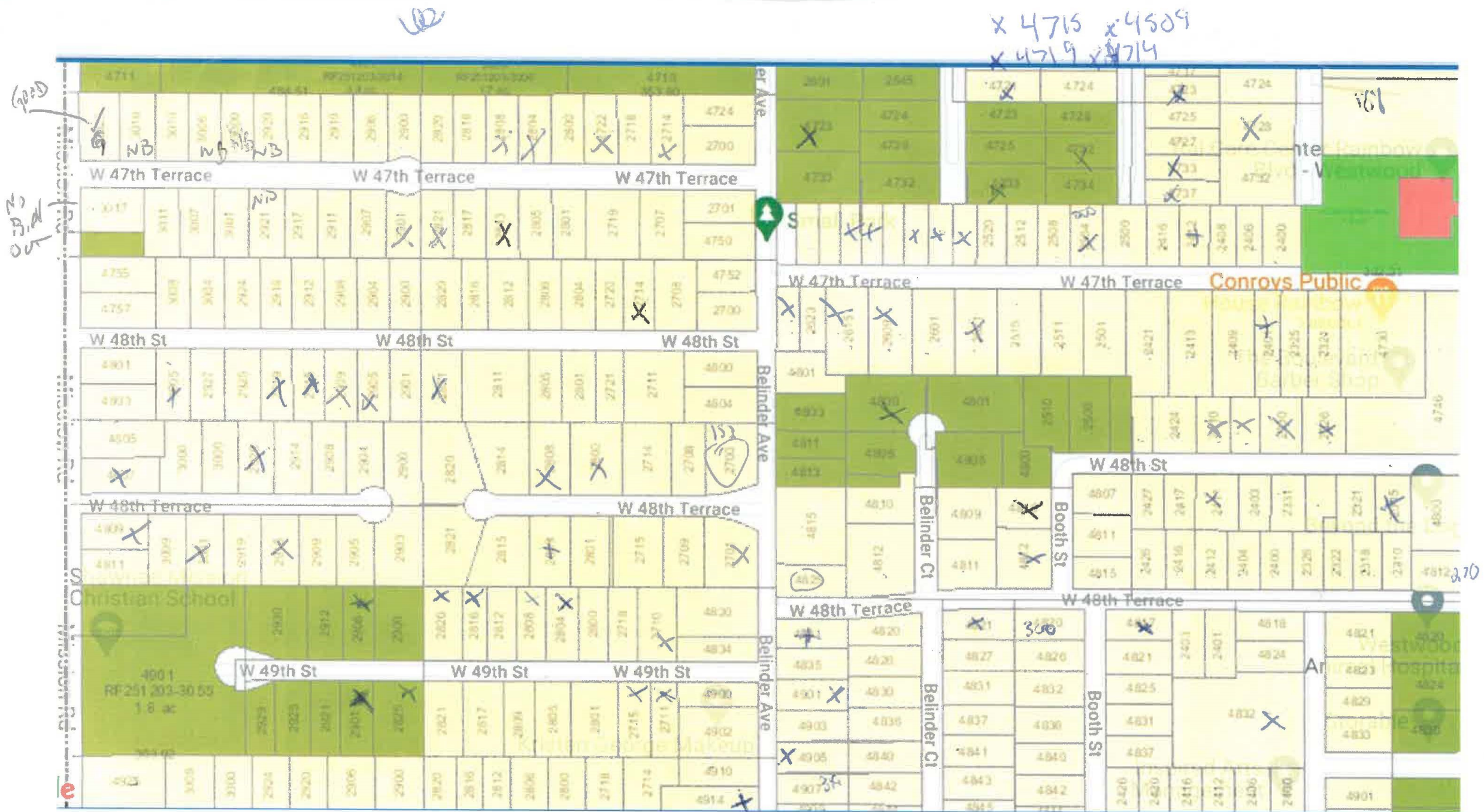
www.jocogov.org/recycling101

Questions about recycling call

913-715-6936



- Went to 746 homes over two Wednesdays (collection day)
- 175 did not have recycling out, either they didn't put a recycle bin out with their trash bin, were out of town, didn't produce enough material and only put out the bin every other week, etc.
- Of the 571 participating homes put out 297 Oops tags







- The top contaminants that were observed were
 1. Plastic bags, product wrap, shrink wrap, Amazon shipping bags
 2. Bagged recycling- ends up going to the landfill
 3. Paper towels and Kleenex
- Also saw a container of Acetone, cable wires, glass, clothing, a pinata, Styrofoam, and non-recyclable bulky plastics



Next Steps

- It wasn't all bad, most homes had good quality recyclables but could have recycled more (cardboard, paper, plastic bottles, and aluminum/tin cans)
- We are available if any Westwood residents have questions or want more information. We are always here to help
- Working with other HOAs in Overland Park and Shawnee

City of Westwood, Kansas
City Council Meeting
4700 Rainbow Boulevard
June 10, 2021 – 7:00 p.m.

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

Council Absent: None

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

Call to Order

Mayor David E. Waters called the meeting to order at 7:00 p.m. on June 10, 2021. 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.

Comment on Non-Agenda Items

William Pearson, 2806 W 48th St, addressed the council regarding a drainage issue on his property.

Presentations

Proclamation of the Farmer's House Art Studio Day

Mayor Waters proclaimed June 12, 2021, The Farmer's House Art Studio Day in Westwood.

Proclamation of LGBT Pride Month

Mayor Waters proclaimed June 2021 Pride Month in Westwood.

Westwood Foundation Scholarship Award

Kolbe Benes was presented with the Westwood Foundation Merit Scholarship. Mr. Benes is a Westwood resident and recently graduated from Bishop Miege High School and plans to attend Johnson County Community College in the fall. Mayor Waters commended Mr. Benes on his service and academic achievements. Mr. Benes addressed the Governing Body.

United Community Services of Johnson County Housing Study and Housing for All Task Force Presentation

Julie Brewer, Executive Director of United Community Services of Johnson County (UCS), presented findings from the Housing for All Task Force.

Westwood View Walking/Biking Behaviors Survey Findings

Councilmember Harris presented findings from a survey he conducted with Councilmember Steele. Councilmembers Harris and Steele worked with Kathy Keith, Westwood View Principal, to distribute a survey to Westwood View families about how students traveled to school and what factors might encourage families to walk and bike to Westwood View more regularly.

Approval of City Council Meeting Minutes

Minutes from the May 13, 2021, Council Meeting were included in the agenda packet. Motion by Councilmember Harris to approve minutes documents as submitted. Second by Councilmember Steele. Motion carried by a 5-0 voice vote.

Treasurer's Report

Mrs. Ryan provided a review of the May 2021 Treasurer's report and offered to answer questions.

Motion by Councilmember Hannaman to approve Appropriations Ordinance No. 727 as presented. Second by Councilmember Wimer. Mrs. Herring performed a roll call vote, motion carried by a 5-0 vote.

City Attorney Report

Mr. Denk had nothing to report.

Administrative Report

Mrs. Herring provided a review of the May 2021 Administrative report and offered to answer questions.

Consider Proposal for Services of BOARDynamics

The City Council discussed on both April 21 and on May 13, 2021, partnering with BOARDynamics to provide individualized board development services to the City of Westwood, specifically to the City Council, Planning Commission, and Foundation. During those conversations, the City Council expressed interest in retaining BOARDynamics for their services and directed the Mayor and staff to coordinate participation interest with the other boards, conduct a reference check, and identify funding for the scope of services.

BOARDynamics representatives Deb Zila and Mike Sietz made a presentation about their process and offered to answer any questions.

Motion by Councilmember Hannaman to accept the proposal of BOARDynamics to provide individualized board development services to the Westwood City Council and Planning Commission and to approve the Mayor to execute the Proposal for Services in an amount not to exceed \$15,300. Second by Councilmember Buckman. Motion carried by a 5-0 voice vote.

Consider Resolution No 93-2021 Governing Body Handbook

Incoming City Councilmembers benefit from an introduction to the role of elected officials in a local government as well as an overview of municipal operations, organizational structure, and service delivery. The League of Kansas Municipalities produces and regularly updates a general Governing Body Handbook that is available to all incoming elected officials in Kansas; however, some cities desire to create a jurisdiction-specific resource to provide to local elected officials that familiarizes those newly sworn-in with hyper-localized processes, procedures, and relevant information. To aid in the onboarding of new City Councilmembers and Mayors in Westwood, City staff was asked to draft a document for this purpose.

By adoption of Resolution 93-2021, the Westwood City Council will formally accept the drafted Governing Body Handbook. The draft presented for adoption incorporates input from the City Council and City staff and has been reviewed by the City Attorney. It is intended to complement the League of Kansas Municipalities' Governing Body Handbook. City staff is also developing an onboarding checklist to be deployed in conjunction with the Westwood Governing Body Handbook, which creation has been informed by the June 2nd City Councilmember orientation performed for the benefit of the City's most recently elected/appointed Councilmembers.

Motion by Councilmember Wimer to adopt Resolution No. 93-2021 adopting a Governing Body Handbook for the City of Westwood. Second by Councilmember Steele. Motion carried by a 5-0 voice vote.

Consider Renewal Request for Cereal Malt Beverage License at WalMart Neighborhood Market – 4701 Mission Road

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

Walmart Stores, Inc has applied to renew its Cereal Malt Beverage License for the Neighborhood Market Store location at 4701 Mission Road in Westwood. The current Cereal Malt Beverage license for the store expires on July 31, 2021.

The Westwood Public Safety staff has performed the required background and reference check on the application and the listed contacts. No issues were identified. This subject property does comply with the location restrictions per Section 3-206 of the city code.

Motion by Councilmember Harris to approve the Cereal Malt Beverage License for Walmart Stores, Inc. at 4701 Mission Road for August 1, 2021, to July 31, 2022. Second by Councilmember Hannaman. Motion carried by 5-0 voice vote.

Public Safety Report

Sergeant Baker referred to the May 2021 Public Safety report and offered to answer questions.

Public Works Report

Mr. Sullivan referred to the May 2021 Public Works report and offered to answer any questions.

Consider Resolution 94-2021 Adopting the 2022 to 2026 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 2021 to 2025 is as follows:

- 2022 W. 47th Street, Mission Road to Rainbow Boulevard
- 2023 W. 47th Place, State Line Road to Rainbow Boulevard
- 2024 Mission Road, W. 53rd Street to W. 47th Street

Motion by Councilmember Steele to adopt Resolution No. 94-2021 approving the 2022 to 2026 County Assistance Road System Program for road improvements with the City of Westwood. Second by Councilmember Hannaman. Motion carried by a 5-0 voice vote.

Consider a Proposal to Replace the ADA Compliant Pedestrian Push Buttons at W. 47th Street and W. 47th Place at Rainbow Blvd.

The City owns and operates the traffic signals at W. 47th Street and W. 47th Place at Rainbow Blvd. The two signals were installed as part of the Woodside Village project and at that time the signal lease from KCPL was bought out and the City took over ownership and operations in 2016. As the City has not previously owned traffic signals, we have had a modest budget for the maintenance of them partially because they are still relatively new, and staff lacks – but is developing – a reference for budgeting maintenance costs.

The pedestrian pushbuttons we currently have installed are ADA compliant and provide audible detection as well as talking instructions and visual cues to alert the sight-impaired and hearing-challenged community to be able to have a reasonably safe crossing experience at these two intersections. Currently 6 of the 12 pushbuttons have failed and are obsolete, meaning we cannot get parts or service for them.

This expense to the General Fund's Public Works Street Lights and Traffic Signs budget line, in the amount of \$16,316.71, is unbudgeted and will cause an overrun to this line. However, the American Rescue Plan Act (ARPA) does provide for use of the City's anticipated funding allocation to be used for infrastructure maintenance costs. Mr. Sullivan noted a correction to the proposal prepared by Black & McDonald.

Motion by Councilmember Harris to approve the proposal of Black & McDonald to replace 12 audible pushbuttons at the intersection of 47th St & Rainbow Blvd. in an amount not to exceed \$16,316.71. Second by Councilmember Buckman. Motion carried by a 5-0 voice vote.

Committee Reports

Administration & Compensation Committee

Councilmember Hannaman said he will be working with Councilmember Buckman and staff to create a plan for the expenditure of American Rescue Plan Act (ARPA) funds the city will be receiving in the coming months.

Business & Community Affairs Committee

Councilmember Buckman had nothing to report.

Public Safety Committee

Councilmember Harris noted the city had a cookout to honor Chief O'Halloran for his upcoming retirement.

Public Works Committee

Councilmember Steele provided an overview of the Complete Streets Task Force meetings that have occurred.

City of Westwood
Treasurer's Report
6/30/2021

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
 - a. Ending unencumbered cash through 6/30/2021 is \$3,088,669 remains up from year end by \$712,136. The June Ad Valorem tax distribution was received this month which is the second large distribution for the year with the first being received in January. Subsequent distributions are generally smaller and represent collections on delinquent taxes through the end of the year.
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. Overall Revenue is up compared to June of 2020 by \$95,111. Revenue to date received of \$1,719,292 of the total \$2,701,153 budgeted.
 - i. Taxes – overall up about \$88K from prior year. Ad Valorem taxes are up \$49K from prior year. City and County sales tax revenue is up about \$31K so have had some strong months so far this year. Liquor Tax is up about \$2K, Motor Vehicle up \$2K and Special Assessments up \$3K.
 - ii. Fees and Licenses – down year to date by \$6K, possibly just related to timing of the Utility Franchise payments received this month.
 - iii. Building Permits – remains strong and up by \$24K from prior year.
 - iv. Intergovernmental Fees are steady through June as compared to last year. Police services are down but Public Works services are up.
 - v. Restricted Use – decreased by \$4K due to State Highway Maintenance funds that were deposited directly in that fund in the current year.
 - vi. Fines – continue to be at lower levels this year and are down \$16K from prior year.
 - vii. Miscellaneous Income – up \$10K due to some reimbursements received on insurance premiums in the current period.
 - b. Overall Expenditures are up by \$31K through June compared to the prior year.
 - i. General Overhead total expenditures of \$42,552 for the month. The year to date spending is up from the prior year by \$58K. The majority of increase is in the Professional Fees line item. Increases in Municipal court \$4K, legal fees \$8K, Insurance expenses \$16K, Sustainable Places up \$15K, and Treasurer fees and Intacct implementation up \$8K year to date when offset by the decrease in Salary line item. A payment to reimburse building permits was also issued for \$8K this month.
 - ii. Administrative expenditures of (\$6,030) for the month due to a reclassification of KPERS expense that been incorrectly classified to this department. This put year to date Admin expenses in line with prior year with a \$2K decrease from the prior year.
 - iii. Public Works total expenditures of \$44,459 for June, to date spending is up by \$5K compared to last year. Some of the KPERS from Admin was reclassified here and expense categories show slight increase in Salaries of \$2K, Engineering Services up \$3K.
 - iv. Police expenditures are \$105,163 this month, down year to date from prior by \$24K. This is due to Wages of \$34K below prior year, professional fees up \$12K.
 - v. Parks and Rec expenditures up some at \$4,305 for the month which is down for the year by \$6K compared to prior year to date.
 - vi. Cancelled Encumbrances and clearing outstanding checks totaling \$12K that is returning cash to the general fund balance.
 - c. Net Receipts Over (Under) Expenditures in the General Fund are \$301,005 for the month. Year to date through June we have positive receipts over expenditures of \$485,295 which is an increase over the prior year at this time of \$76K.
4. Other Funds – Current Month and Year to Date
 - a. General activity shown in all the funds.

- i. Ad Valorem tax distribution was received from the county – Woodside TIF and Debt Service Fund receive a portion of these distributions. Sales Tax Revenue was a little lower at \$22K for the month, down about \$2K from May.
- ii. CIP expenditures for Engineering for W 47th Street project \$12K
- iii. Equipment Reserve – Police expenditures of \$15K.
- iv. Woodside TIF – UMB TIF payment of \$177K was made remitting the Ad Val taxes received.

I am happy to answer any questions and stand for any comments at the meeting or upon request.

Michelle Ryan
City of Westwood Treasurer



City of Westwood, Kansas
Balance Sheet by Fund
As of June 30, 2021

	General Fund 06/30/2021	Capital Improvements Fund 06/30/2021	Equipment Reserve Fund 06/30/2021	Stormwater Fund 06/30/2021	Special Highway Fund 06/30/2021	Woodside TIF/CID Fund 06/30/2021	Debt Service Fund 06/30/2021	All Funds 06/30/2021
Assets								
Current Assets								
Cash In Bank	1,252,798.67	922,456.61	101,240.25	290,582.59	87,529.82	335,436.89	98,004.55	3,088,049.38
Cash In Bank - Bond Fund	35,898.45	0.00	0.00	0.00	0.00	0.00	0.00	35,898.45
Cash In Bank - Woodside Village Acct	9.35	0.00	0.00	0.00	0.00	0.00	0.00	9.35
Bill.com Money Out Clearing	191.90	0.00	0.00	0.00	0.00	0.00	0.00	191.90
Total Current Assets	1,288,898.37	922,456.61	101,240.25	290,582.59	87,529.82	335,436.89	98,004.55	3,124,149.08
Total Assets	\$ 1,288,898.37	\$ 922,456.61	\$ 101,240.25	\$ 290,582.59	\$ 87,529.82	\$ 335,436.89	\$ 98,004.55	\$ 3,124,149.08
Liabilities and Fund Balance								
Current Liabilities								
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	35,469.99	0.00	0.00	0.00	0.00	0.00	0.00	35,469.99
Total Current Liabilities	35,479.18	0.00	0.00	0.00	0.00	0.00	0.00	35,479.18
Total Liabilities	35,479.18	0.00	0.00	0.00	0.00	0.00	0.00	35,479.18
Fund Balance								
Fund Balance	768,123.80	850,050.47	125,319.46	175,237.98	56,119.53	275,697.32	125,984.85	2,376,533.41
Fund Balance - Current Year	485,295.39	72,406.14	(24,079.21)	115,344.61	31,410.29	59,739.57	(27,980.30)	712,136.49
Total Fund Balance	1,253,419.19	922,456.61	101,240.25	290,582.59	87,529.82	335,436.89	98,004.55	3,088,669.90
Total Liabilities and Fund Balance	\$ 1,288,898.37	\$ 922,456.61	\$ 101,240.25	\$ 290,582.59	\$ 87,529.82	\$ 335,436.89	\$ 98,004.55	\$ 3,124,149.08

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas

Cash Flow

For the One Month Ended June 30, 2021

	General Fund Month Ending 06/30/2021	Capital Improvements Fund Month Ending 06/30/2021	Equipment Reserve Fund Month Ending 06/30/2021	Stormwater Fund Month Ending 06/30/2021	Special Highway Fund Month Ending 06/30/2021	Woodside TIF/CID Fund Month Ending 06/30/2021	Debt Service Fund Month Ending 06/30/2021	All Funds Month Ending 06/30/2021
Unencumbered Cash, Beginning Period	989,810.34	912,668.17	116,258.25	247,083.95	83,972.66	313,040.96	91,373.10	2,754,207.43
Receipts								
Taxes	416,332.07	22,365.20	0.00	0.00	0.00	0.00	6,631.45	445,328.72
Fees and Licenses	22,954.59	0.00	0.00	0.00	0.00	0.00	0.00	22,954.59
Building Permits	5,855.50	0.00	0.00	0.00	0.00	0.00	0.00	5,855.50
Intergovernmental	25,569.71	0.00	0.00	0.00	0.00	0.00	0.00	25,569.71
Restricted Use	0.00	0.00	0.00	43,498.64	3,647.29	210,942.15	0.00	258,088.08
Fines	9,224.50	0.00	0.00	0.00	0.00	0.00	0.00	9,224.50
Miscellaneous	11,519.36	0.00	0.00	0.00	0.00	0.00	0.00	11,519.36
Total Receipts	491,455.73	22,365.20	0.00	43,498.64	3,647.29	210,942.15	6,631.45	778,540.46
Expenditures								
Salary & Benefits	121,684.45	0.00	0.00	0.00	0.00	0.00	0.00	121,684.45
Employee Expenses	1,850.96	0.00	0.00	0.00	0.00	0.00	0.00	1,850.96
Professional Fees	20,010.95	0.00	0.00	0.00	0.00	0.00	0.00	20,010.95
General Operating Expenses	11,736.61	0.00	0.00	0.00	0.00	0.00	0.00	11,736.61
Utilities	25,223.25	0.00	0.00	0.00	0.00	0.00	0.00	25,223.25
Equipment and Maintenance	956.66	0.00	15,018.00	0.00	90.13	0.00	0.00	16,064.79
Street and Stormwater	0.00	12,576.76	0.00	0.00	0.00	0.00	0.00	12,576.76
Park and Events	269.10	0.00	0.00	0.00	0.00	0.00	0.00	269.10
Miscellaneous	0.00	0.00	0.00	0.00	0.00	188,546.22	0.00	188,546.22
Intergovernmental	8,718.50	0.00	0.00	0.00	0.00	0.00	0.00	8,718.50
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	190,450.48	12,576.76	15,018.00	0.00	90.13	188,546.22	0.00	406,681.59
Prior Year Cancelled Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase / (Decrease) in Payables	(2,397.22)	0.00	0.00	0.00	0.00	0.00	0.00	(2,397.22)
Increase / (Decrease) in Refundable Bond Deposits	480.00	0.00	0.00	0.00	0.00	0.00	0.00	480.00
Unencumbered Cash, End of Period	\$ 1,288,898.37	\$ 922,456.61	\$ 101,240.25	\$ 290,582.59	\$ 87,529.82	\$ 335,436.89	\$ 98,004.55	\$ 3,124,149.08

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas

Statement of Operations

General Fund

For The One Period and Six Periods Ended June 30, 2021 and 2020

	Month Ending 06/30/2021	Year To Date 06/30/2021	Year To Date 06/30/2020	Year Ending 12/31/2021	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Receipts					
Taxes	\$ 416,332.07	\$ 1,241,295.18	\$ 1,152,716.99	\$ 1,717,803.00	(476,507.82)
Fees and Licenses	22,954.59	215,283.23	221,675.59	474,200.00	(258,916.77)
Building Permits	5,855.50	39,761.30	15,882.00	30,000.00	9,761.30
Intergovernmental	25,569.71	161,719.27	163,479.50	336,100.00	(174,380.73)
Restricted Use	0.00	0.00	3,735.45	0.00	0.00
Fines	9,224.50	47,480.75	63,635.50	140,000.00	(92,519.25)
Grants and Donations	0.00	0.00	43.75	0.00	0.00
Miscellaneous	11,519.36	13,752.69	3,012.12	3,050.00	10,702.69
Total Receipts	491,455.73	1,719,292.42	1,624,180.90	2,701,153.00	(981,860.58)
Expenditures					
General Overhead					
Salary & Benefits	4,329.24	18,739.98	28,547.44	59,478.00	(40,738.02)
Employee Expenses	713.46	1,171.86	0.00	1,200.00	(28.14)
Professional Fees	9,130.37	162,834.68	108,092.44	184,716.00	(21,881.32)
General Operating Expenses	607.94	5,634.79	7,856.81	21,630.00	(15,995.21)
Utilities	19,359.52	128,298.58	127,536.45	242,258.00	(113,959.42)
Equipment and Maintenance	0.00	95.04	0.00	0.00	95.04
Street and Stormwater	0.00	6,668.75	0.00	264,670.00	(258,001.25)
Park and Events	(307.00)	1,500.00	3,582.00	14,750.00	(13,250.00)
Miscellaneous	0.00	200.00	0.00	0.00	200.00
Intergovernmental	8,718.50	8,718.50	0.00	0.00	8,718.50
Interfund Transfers	0.00	0.00	0.00	296,730.00	(296,730.00)
Total General Overhead	42,552.03	333,862.18	275,615.14	1,085,432.00	(751,569.82)
Administrative					
Salary & Benefits	(7,998.52)	133,420.67	135,690.49	286,562.00	(153,141.33)
Employee Expenses	175.00	5,420.99	4,438.90	6,100.00	(679.01)
Professional Fees	0.00	1,410.00	0.00	0.00	1,410.00
General Operating Expenses	1,753.05	16,915.97	18,834.49	18,030.00	(1,114.03)
Park and Events	40.00	40.00	236.69	2,000.00	(1,960.00)
Interfund Transfers	0.00	0.00	0.00	3,000.00	(3,000.00)
Total Administrative	(6,030.47)	157,207.63	159,200.57	315,692.00	(158,484.37)

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas

Statement of Operations

General Fund

For The One Period and Six Periods Ended June 30, 2021 and 2020

	Month Ending 06/30/2021	Year To Date 06/30/2021	Year To Date 06/30/2020	Year Ending 12/31/2021	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Public Works					
Salary & Benefits	39,929.31	191,488.96	189,133.90	389,236.00	(197,747.04)
Employee Expenses	659.13	2,990.03	1,931.28	6,900.00	(3,909.97)
Professional Fees	0.00	5,945.00	3,415.00	15,000.00	(9,055.00)
General Operating Expenses	2,258.41	9,247.82	11,048.73	22,050.00	(12,802.18)
Utilities	1,217.48	6,436.02	4,371.68	23,500.00	(17,063.98)
Equipment and Maintenance	395.52	20,403.64	21,443.66	44,000.00	(23,596.36)
Interfund Transfers	0.00	0.00	0.00	40,000.00	(40,000.00)
Total Public Works	44,459.85	236,511.47	231,344.25	540,686.00	(304,174.53)
Police					
Salary & Benefits	85,424.42	434,124.50	468,742.67	1,053,180.00	(619,055.50)
Employee Expenses	303.37	6,414.92	7,877.17	26,500.00	(20,085.08)
Professional Fees	10,880.58	35,740.97	23,002.12	65,800.00	(30,059.03)
General Operating Expenses	7,117.21	24,538.82	21,774.34	58,500.00	(33,961.18)
Utilities	999.62	2,023.74	1,319.29	5,000.00	(2,976.26)
Equipment and Maintenance	393.59	4,544.21	9,521.40	17,974.00	(13,429.79)
Park and Events	45.08	1,045.08	0.00	0.00	1,045.08
Interfund Transfers	0.00	0.00	0.00	20,000.00	(20,000.00)
Total Police	105,163.87	508,432.24	532,236.99	1,246,954.00	(738,521.76)
Parks & Rec					
Professional Fees	0.00	0.00	0.00	10,000.00	(10,000.00)
General Operating Expenses	0.00	2,162.85	218.66	2,000.00	162.85
Utilities	3,646.63	6,734.94	9,767.00	31,000.00	(24,265.06)
Equipment and Maintenance	167.55	1,405.21	6,993.91	6,000.00	(4,594.79)
Park and Events	491.02	491.02	374.74	11,850.00	(11,358.98)
Total Parks & Rec	4,305.20	10,794.02	17,354.31	60,850.00	(50,055.98)
Total Expenditures	190,450.48	1,246,807.54	1,215,751.26	3,249,614.00	(2,002,806.46)
Prior Year Cancelled Encumbrances	0.00	12,810.51	0.00	0.00	12,810.51
Receipts Over (Under) Expenditures	\$ 301,005.25	\$ 485,295.39	\$ 408,429.64	\$ (548,461.00)	1,033,756.39

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas
Statement of Operations
Other Funds
For The One Period Ended June 30, 2021

	Other Funds					
	Capital Improvements Fund Month To Date 06/30/2021 Actual	Equipment Reserve Fund Month To Date 06/30/2021 Actual	Stormwater Fund Month To Date 06/30/2021 Actual	Special Highway Fund Month To Date 06/30/2021 Actual	Woodside TIF/CID Fund Month To Date 06/30/2021 Actual	Debt Service Fund Month To Date 06/30/2021 Actual
Receipts						
Taxes						
Ad Valorem Tax	0.00	0.00	0.00	0.00	0.00	6,332.45
City Sales & Use Tax - Special	22,365.20	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	299.00
Total Taxes	\$ 22,365.20	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,631.45
Restricted Use						
Stormwater Utility Fee	0.00	0.00	43,498.64	0.00	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	3,647.29	0.00	0.00
WV Ad Valorem Tax	0.00	0.00	0.00	0.00	194,048.43	0.00
WV CID-1	0.00	0.00	0.00	0.00	11,402.81	0.00
WV CID-2	0.00	0.00	0.00	0.00	5,490.91	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	22,365.20	0.00	43,498.64	3,647.29	210,942.15	6,631.45
Expenditures						
Equipment and Maintenance						
Machinery & Equipment Purchase	0.00	15,018.00	0.00	0.00	0.00	0.00
Special Highway Maintenance	0.00	0.00	0.00	90.13	0.00	0.00
Total Equipment and Maintenance	0.00	15,018.00	0.00	90.13	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	12,576.76	0.00	0.00	0.00	0.00	0.00
Total Street and Stormwater	12,576.76	0.00	0.00	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	177,059.27	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	11,486.95	0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	188,546.22	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	12,576.76	15,018.00	0.00	90.13	188,546.22	0.00
Receipts Over (Under) Expenditures	\$ 9,788.44	\$ (15,018.00)	\$ 43,498.64	\$ 3,557.16	\$ 22,395.93	\$ 6,631.45

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas
Statement of Operations
Other Funds
For The Six Periods Ended June 30, 2021

	Other Funds					
	Capital Improvements Fund Year To Date 06/30/2021 Actual	Equipment Reserve Fund Year To Date 06/30/2021 Actual	Stormwater Fund Year To Date 06/30/2021 Actual	Special Highway Fund Year To Date 06/30/2021 Actual	Woodside TIF/CID Fund Year To Date 06/30/2021 Actual	Debt Service Fund Year To Date 06/30/2021 Actual
Receipts						
Taxes						
Ad Valorem Tax	0.00	0.00	0.00	0.00	0.00	14,988.69
City Sales & Use Tax - Special	139,623.34	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	424.27
Total Taxes	\$ 139,623.34	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,412.96
Restricted Use						
Stormwater Utility Fee	0.00	0.00	120,278.88	0.00	0.00	0.00
State Hwy Maintenance	0.00	0.00	0.00	7,379.50	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	24,384.30	0.00	0.00
WV Ad Valorem Tax	0.00	0.00	0.00	0.00	388,097.08	0.00
WV CID-1	0.00	0.00	0.00	0.00	69,492.43	0.00
WV CID-2	0.00	0.00	0.00	0.00	30,892.38	0.00
Miscellaneous	0.00	0.00	688.78	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	139,623.34	0.00	120,967.66	31,763.80	488,481.89	15,412.96
Expenditures						
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	235.06	0.00	0.00	0.00
Machinery & Equipment Purchase	0.00	24,079.21	0.00	0.00	0.00	0.00
Special Highway Maintenance	0.00	0.00	0.00	353.51	0.00	0.00
Total Equipment and Maintenance	0.00	24,079.21	235.06	353.51	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	67,217.20	0.00	0.00	0.00	0.00	0.00
Stormwater Expense	0.00	0.00	972.10	0.00	0.00	0.00
Leaf Pickup Expenses	0.00	0.00	4,415.89	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	370,652.70	187.00
UMB CID Payment	0.00	0.00	0.00	0.00	58,089.62	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	43,206.26
Total Miscellaneous	0.00	0.00	0.00	0.00	428,742.32	43,393.26
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	67,217.20	24,079.21	5,623.05	353.51	428,742.32	43,393.26
Receipts Over (Under) Expenditures	\$ 72,406.14	\$ (24,079.21)	\$ 115,344.61	\$ 31,410.29	\$ 59,739.57	\$ (27,980.30)

No assurance is provided. Substantially all disclosures omitted.

City of Westwood, Kansas
Appropriation Ordinance No. 728

AN ORDINANCE APPROPRIATING CITY EXPENDITURES FOR THE PERIOD OF JUNE 1, 2021 - JUNE 30, 2021 AND SUMMARIZING SAID EXPENDITURE HEREIN.

	General Month Ending 6/30/2021	Capital Improvements Month Ending 6/30/2021	Equipment Reserve Month Ending 6/30/2021	Stormwater Month Ending 6/30/2021	Special Highway Month Ending 6/30/2021	Woodside TIF/CID Month Ending 6/30/2021	Debt Service Month Ending 6/30/2021	Total All Funds Month Ending 6/30/2021
Expenditures								
Salary & Benefits	121,684.45	0.00	0.00	0.00	0.00	0.00	0.00	121,684.45
Employee Expenses	1,850.96	0.00	0.00	0.00	0.00	0.00	0.00	1,850.96
Professional Fees	20,010.95	0.00	0.00	0.00	0.00	0.00	0.00	20,010.95
General Operating Expenses	11,736.61	0.00	0.00	0.00	0.00	0.00	0.00	11,736.61
Utilities	25,223.25	0.00	0.00	0.00	0.00	0.00	0.00	25,223.25
Equipment and Maintenance	956.66	0.00	15,018.00	0.00	90.13	0.00	0.00	16,064.79
Street and Stormwater	0.00	12,576.76	0.00	0.00	0.00	0.00	0.00	12,576.76
Park and Events	269.10	0.00	0.00	0.00	0.00	0.00	0.00	269.10
Miscellaneous	0.00	0.00	0.00	0.00	0.00	188,546.22	0.00	188,546.22
Intergovernmental	8,718.50	0.00	0.00	0.00	0.00	0.00	0.00	8,718.50
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	190,450.48	12,576.76	15,018.00	0.00	90.13	188,546.22	0.00	406,681.59

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

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

SECTION 2. That the payment of all claims and charges against the respective accounts and funds provided in the budget for the year 2021 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 8th day of July, 2021.

MAYOR

ATTEST: CITY CLERK

Parks & Recreation Committee

Councilmember Wimer noted that the City will be hosting a Music in the Park event on July 22nd in Dennis Park and a Movie in the Park event on August 7th.

Mayor's Report

Mayor Waters noted the filing deadline for three City Council seats closed at the Johnson County Election office earlier in the week. Councilmembers Buckman, Hannaman and Harris were the sole filers.

Mayor Waters noted Westwood View Elementary hosted a groundbreaking at the new school site on May 26th.

Mayor Waters noted the July City Council meeting will be Chief O'Halloran's last meeting. Mayor Waters thanked Chief O'Halloran for his service to the City.

Adjournment

Motion by Councilmember Harris to adjourn the meeting. Second by Councilmember Wimer. Motion carried by a 5-0 voice vote. The meeting adjourned at 9:25 pm.

APPROVED: _____
David E. Waters, Mayor

ATTEST: _____
Leslie Herring, City Clerk

COUNCIL ACTION FORM

Meeting Date: July 8, 2021

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

Agenda Item: Consider Adopting Ordinance No. 1020: Amending WMC 3-213(l) and 3-304(b) Modifying the Times on Which Alcoholic Liquor and Cereal Malt Beverage May Be Sold on Sundays Pursuant to Kansas House Bill 2137

Background / Description of Item

House Bill 2137 was enacted by the Kansas Legislature and signed by the Governor on May 19, 2021, wherein the Legislature amended K.S.A. 41-712 and K.S.A. 41-2704 to provide for the sale of packaged alcoholic liquor and cereal malt beverages on Sundays no earlier than 9:00 a.m. and to allow the sale of packaged alcoholic liquor and cereal malt beverage on Memorial Day, Independence Day, and Labor Day.

The Westwood City Code currently states:

3-213. BUSINESS REGULATIONS. It shall be the duty of every licensee to observe the following regulations.

(l) The sale at retail of cereal malt beverages in the original package is allowed within the City on any Sunday, except Easter, between the hours of 12:00 noon and 8:00 p.m.

3-304. HOURS OF SALE. No person shall sell at retail any alcoholic liquor:

(b) Sale at retail of alcoholic liquor in the original package is allowed within the City on any Sunday, except Easter, and on Memorial Day, Independence Day and Labor Day, between the hours of 12:00 noon and 8:00 p.m.

Staff Recommendation

As the City's Code is now more restrictive than and in conflict with K.S.A. 41-712 and K.S.A. 41-2704, the City deems it appropriate to amend WMC 3-213(l) and 3-304(b) to clarify the language of this section of the City Code for consistency with House Bill 2137.

Suggested Motion

I move to adopt Ordinance No. 1020 Amending WMC 3-213(l) and 3-304(b) Modifying the Times on Which Alcoholic Liquor and Cereal Malt Beverage May Be Sold on Sundays Pursuant to Kansas House Bill 2137.

ORDINANCE NO. 1020

AN ORDINANCE AMENDING WMC 3-213(l) AND 3-304(b) MODIFYING THE TIMES ON WHICH ALCOHOLIC LIQUOR AND CEREAL MALT BEVERAGE MAY BE SOLD ON SUNDAYS PURSUANT TO KANSAS HOUSE BILL 2137.

WHEREAS, House Bill 2137 was enacted by the Kansas Legislature and signed by the Governor on May 19, 2021, wherein the Legislature amended K.S.A. 41-712 and K.S.A. 41-2704 to provide for the sale of packaged alcoholic liquor and cereal malt beverages on Sundays no earlier than 9:00 a.m. and to allow the sale of packaged alcoholic liquor and cereal malt beverage on Memorial Day, Independence Day, and Labor Day;

WHEREAS, the City's Code is now more restrictive than and in conflict with K.S.A. 41-712 and K.S.A. 41-2704;

WHEREAS, the City deems it appropriate in light of HB 2137 that the City's Code provisions related to alcoholic liquor and cereal malt beverage be amended as provided in this Ordinance;

WHEREAS, the City deems it appropriate to amend WMC 3-213(l) and 3-304(b) to clarify the language of this section of the City Code for consistency with House Bill 2137.

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

SECTION 1: Section 3-213(l) of the City Code shall be amended to provide as follows:

3-213. BUSINESS REGULATIONS. It shall be the duty of every licensee to observe the following regulations.

...

(l) The sale at retail of cereal malt beverages in the original package is allowed within the City on any Sunday, except Easter, between the hours of 9:00 a.m. and 8:00 p.m.

SECTION 2: Section 3-304 of the City Code shall be amended to provide as follows:

3-304. HOURS OF SALE. No person shall sell at retail any alcoholic liquor:

(a) Before 9:00 a.m. or after 11:00 p.m. on any day when the sale thereof is permitted, except as provided in subsection (b).

(b) Sale at retail of alcoholic liquor in the original package is allowed within the City on any Sunday, except Easter, between the hours of 9:00 a.m. and 8:00 p.m.

SECTION 3: All other ordinances not in conformity herewith are hereby repealed or amended to conform hereto.

SECTION 4: This Ordinance shall take effect sixty (60) days after its adoption by the City Council and its execution by the Mayor as provided in House Bill 2137.

PASSED by the Governing body this 8th day of July, 2021.

David E. Waters, Mayor

Attest:

Leslie Herring, City Clerk

Approved as to form and legality:

Ryan Denk, City Attorney



Chief Administrative Officer/City Clerk Report

July 2021

To: Mayor and City Council
From: Leslie Herring, Chief Administrative Officer/City Clerk
Date: July 8, 2021
RE: Update on some of the key areas of focus of the Administration Department

Current Priorities

2nd Quarter (April) through 3rd Quarter (September) 2021

- *Update the City's personnel policy*
 - City staff is reviewing and working through the City Attorney's comments on the draft policy. City staff anticipates presenting it to the Administration & Compensation Committee in late July before bringing it to the full City Council for consideration of adoption, hopefully on August 12th.
- *Develop the 2022 City budget*
 - Following tonight's budget worksession, City staff will continue working with the City Treasurer and the Administration & Compensation Committee Chair to finalize the details of the budget in preparation for final adoption at the Council's September 9th regular meeting.
- *Review and consider updates to the Comprehensive Plan and the City's zoning ordinance*
 - The Planning Commission's work on this priority was paused in February to allow the Planning Commission to focus on review of the Westwood View site plan. The Planning Commission decided at its June 7th meeting to pick this work back up at the subcommittee level in June and present status reports and recommendations to the full Planning Commission at its regular July meeting, scheduled for July 12th.
- *Create City Council handbook and review strategic planning priorities*
 - Mayor Waters and CAO/City Clerk Herring met with BOARDynamics for an initial meeting to establish the objectives of their work with the City Council and Planning Commission. Councilmembers can expect to receive a survey from BOARDynamics in the coming weeks and to consider dates for a full-day weekend retreat in mid-September.
 - At its April 21st strategic planning meeting, the City Council discussed the draft (but not yet adopted) 2016 Governing Body Strategic Action Plan. No direction was provided relating to adoption of the document nor to the development of a modified nor alternate strategic plan; however, councilmembers expressed

interest in working at the committee and staff level on some of the action items identified but not yet completed.

- *Support the development of a future facilities plan and plan for future use of City-owned/optioned property*
 - Staff is presenting options for moving this conversation forward in the 2022 budget presentation.
- *Facilitate Complete Streets Implementation*
 - W. 47th Pl. – The MARC PSP study consultants are reconvening the project steering committee this week to debrief stakeholder interviews, to share results of their data analysis and concept creation activities, and to present a brand identity for the project and establish a schedule for the remainder of the project.
 - Complete Streets Task Force – The Task Force’s Complete Streets Plan is out for final review and comment with the Task Force and City staff. It is anticipated that this Plan will be presented to the City Council and Planning Commission at either a July or August meeting.

GovBuilt

The cities of Westwood, Westwood Hills, and Mission Woods are wrapping-up work with GovBuilt to convert, initially, the cities’ building permit process, right-of-way process, and Westwood’s massage therapy license process to the GovBuilt system. The site is in a soft launch currently and will be advertised for full go-live on July 14th.

Building Services

The following is a snapshot of select building permits of note issued in June:

Residential

New Construction – None

Additions – None

Alterations

- 2919 W. 50th St. – Remodel and partial basement finish

Demolition – None

Commercial

New Construction – None

Additions – None

Alterations – None

Demolition – None

COUNCIL ACTION FORM

Meeting Date: July 8, 2021

Staff Contact: Leslie Herring, CAO / City Clerk

Agenda Item: Consider allowing the consumption of alcoholic beverages in the City park located at 5050 Rainbow Blvd. during the Music in the Park event, to be held on Thursday, July 22, 2021.

Background / Description of Item

Music in the Park is scheduled to be held on Thursday, July 22, 2021 from 7 to 9 PM in the City's park space at 5050 Rainbow Blvd. City staff has been directed to prepare and bring forward an action for Council consideration to allow the possession and consumption of alcoholic beverages during this event.

Staff Recommendation

Grant a special exception to allow the possession and consumption of alcoholic beverages on City grounds on Thursday, July 22, 2021, from 6 – 9 PM.

Suggested Motion

I move to approve the possession and consumption of alcoholic beverages on Thursday, July 22, 2021 from 6 to 9 PM on City-owned property at 5050 Rainbow Blvd. for the City's Music in the Park event.

COUNCIL ACTION FORM

Meeting Date: July 8, 2021

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

Agenda Item: Consider Resolution No. 95-2021 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. 95-2021 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, 2020.

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 95-2021

**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, 2020.**

WHEREAS the City of Westwood, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2020 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, 2020.

NOW, THEREFORE BE IT RESOLVED, by the Governing Body of City of Westwood, Kansas, in regular meeting duly assembled this 8th day of July, 2021 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, 2020.

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 8th day of July, 2021.

David E. Waters, Mayor

ATTEST:

Leslie Herring, City Clerk

APPROVED AS TO FORM:

Ryan B. Denk, City Attorney

COUNCIL ACTION FORM

Meeting Date: July 8, 2021

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

Agenda Item: Receive Presentation of 2020 Independent Financial Audit

Background / Description of Item

Higdon & Hale CPAs, PC has completed the 2020 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 2020 financial audit report.

Staff Recommendation

Accept the 2020 financial audit.

Suggested Motion

No action necessary.

FOR DISCUSSION
PURPOSES ONLY

FOR DISCUSSION
PURPOSES ONLY

July 8, 2021

To the Mayor and City Council
City of Westwood, Kansas

We have audited the financial statements of the regulatory basis of financial statements in accordance with the Kansas Municipal Audit Guide and the Statutes of the State of Kansas of Westwood, Kansas for the year ended December 31, 2020. 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, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Westwood Kansas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. ***We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.***

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 8, 2020.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Very truly yours,

Higdon and Hale CPAS PC

FOR DISCUSSION
PURPOSES ONLY

City of Westwood, Kansas
Financial Statements
For the Year Ended December 31, 2020

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PURPOSES ONLY**

OPINION
FOR THE
PURPOSES ONLY

INDEPENDENT AUDITOR'S REPORT

Mayor and City Council Members
City of Westwood Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Westwood, Kansas as of and for the year ended December 31, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United State of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2020, or changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

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

Higdon & Hale C.P.A.'s PC

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City of Westwood Kansas
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

STATEMENT 1

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Adjustments</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
General Fund	\$ 687,014	\$ (18,463)	\$ 2,689,213	\$ 2,590,152	\$ 767,612	\$ 105,620	\$ 873,232
Woodside TIF	\$ 184,918	(11,375)	465,180	363,025	275,698	-	275,698
Capital Improvements	\$ 517,513		4,226,351	3,893,814	850,050		850,050
Equipment Reserve	\$ 71,432		109,000	55,113	125,319	13,327	138,646
Special Highway	\$ 128,235	\$ 45,316	57,699	175,131	56,119		56,119
GO Bond Fund	\$ 46,085		136,491	56,591	125,985	-	125,985
Storm Water Fund	\$ 260,053		156,014	240,831	175,236	3,981	179,217
Total Reporting Entity	\$ 1,895,250	\$ 15,478	\$ 7,839,948	\$ 7,374,657	\$ 2,376,019	\$ 122,928	\$ 2,498,947

COMPOSITION OF CASH

General Fund - 1st National Bank	\$ 2,462,208
Bond Deposit Account - 1st National Bank	\$ 36,540
Westwood Village - 1st National Bank	\$ 9
Petty Cash	\$ 190
	<u>\$ 2,498,947</u>

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Summary of Significant Accounting Policies

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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 o the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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

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

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

Equipment Reserve Fund
Capital Projects Fund

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

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Note 3 – Deposits and Investments

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

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

Concentration of credit risk. State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Municipality's allocation of investments as of December 31, 2020 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, 2020.

At December 31, 2020, the Government's carrying amount of deposits was \$2,498,757. The bank balance of \$2,496,813 was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance; \$2,246,813 was collateralized with securities held by the pledging financial institution's agents in the Government's name.

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

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Note 4 – Interfund Transfers

Operating transfers were as follows:

From	To	Amount
General Fund	Capital Improvements	\$98,000
General Fund	Equipment Reserve	\$109,000
General Fund	Debt Service	\$15,000
Stormwater Fund	Capital Improvements	\$200,000
Stormwater Fund	Debt Service	\$15,000
Capital Improvements	Debt Service	\$75,000

Note 5 – Defined Benefit Pension Plan

General Information about the Pension Plan

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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, 2019. Contributions to the pension plan from (non-school municipality) were \$51,025 for KPERS and \$99,890 for KP&F for the year ended December 31, 2019.

Note 5 – Defined Benefit Pension Plan (Continued)

Net Pension Liability

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At December 31, 2020, the city's proportionate share of the collective net pension liability reported by KPERS was \$476,668 and \$1,010,913 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, 2019 which was rolled forward to June 30, 2020. 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 August 13, 2020 which was the first day the financial statements were available for release.

Note 8 - Woodside Village Project and Midwest Transplant Network Project

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

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

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

Note 9- Purchase of 5050 Rainbow

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

2021		\$ 12,838
2022		\$ 12,838
2023		\$ <u>337,838</u>
Total		\$ <u>363,514.</u>

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Note 10- Schedule of Long-Term Debt

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year
Revenue Bonds:								
Payable from Tax Revenue Generated from the projects and the project owners								
Series 2014 - Special Obligation Tax Increment Revenue Bonds (Woodside Village TIF Project)	Variable	7/1/2014	3,150,000	9/1/2023	2,750,000	-	(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

Stated Maturity <u>November 1</u>	Principal <u>Amount</u>	Annual Rate <u>of Interest</u>	Stated Maturity <u>November 1</u>	Principal <u>Amount</u>	Annual Rate <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			

See Independent Auditor's Report

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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.

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City of Westwood Kansas
Summary of Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year Budget</u>	<u>Variance Positive [Negative]</u>
General Fund	\$ 2,939,534	\$ -	2,939,534	\$ 2,590,152	\$ 349,382
Woodside TIF	471,030	-	471,030	363,025	108,005
Capital Improvements	393,000	-	393,000	3,893,814	(3,500,814)
Equipment Reserve	84,250	-	84,250	55,113	29,137
Special Highway	180,000	-	180,000	175,131	4,869
GO Bond Fund	106,000	-	106,000	56,591	49,409
Storm Water Fund	241,000	-	241,000	240,831	169
	<hr/>				
	\$ 4,414,814	\$ -	\$ 4,414,814	\$ 7,374,657	\$ (2,959,843)

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City of Westwood Kansas
General Fund
Schedule of Cash Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

DRAFT
FOR DISCUSSION
PURPOSES ONLY

	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>
Cash Receipts			
Taxes	\$ 1,621,705	\$ 1,647,019	\$ (25,314)
Fees and Licenses	\$ 439,503	\$ 485,200	\$ (45,697)
Building Permits	\$ 127,247	\$ 169,200	\$ (41,953)
Intergovernmental	\$ 317,302	\$ 346,500	\$ (29,198)
Fines	\$ 122,337	\$ 140,000	\$ (17,663)
Other Revenues	\$ 61,119	\$ 3,050	\$ 58,069
Total Cash Receipts	<u>\$ 2,689,213</u>	<u>\$ 2,790,969</u>	<u>\$ (101,756)</u>
Expenditures and Transfers Subject to Budget			
Administration	\$ 921,142	\$ 1,120,759	\$ 199,617
Public Works	\$ 517,150	\$ 528,702	\$ 11,552
Public Safety	\$ 1,103,696	\$ 1,216,023	\$ 112,327
Parks and Recreation	\$ 48,164	\$ 74,050	\$ 25,886
Total Expenditures and Transfers Subject to Budget	<u>\$ 2,590,152</u>	<u>\$ 2,939,534</u>	<u>\$ 349,382</u>
Receipts Over [Under] Expenditures	\$ 99,061		
Prior year Fund Balance Adjustment	\$ (18,463)		
Unencumbered Cash, Beginning	<u>\$ 687,014</u>		
Unencumbered Cash, Ending	<u><u>\$ 767,612</u></u>		

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, 2020

	<u>Actual</u>	<u>Budget</u>	Variance <u>Positive</u> <u>(Negative)</u>
WV AD-Valorem Tax	\$ 279,820	328,359	\$ (48,539)
Transfer From General Fund	-	24,000	(24,000)
WV CID-1	120,077	148,672	(28,595)
WV CID-2	<u>65,283</u>	<u>72,084</u>	<u>(6,801)</u>
Total Cash Receipts	465,180	573,115	\$ (6,801)
Expenditures and Transfers			
Transfer to UMB TIF	<u>363,025</u>	<u>471,030</u>	<u>108,005</u>
Total Expenditures and Transfers	<u>363,025</u>	<u>471,030</u>	<u>108,005</u>
Receipts Over [Under] Expenditures	102,155		
Prior Period Adjustment	(11,375)		
Unencumbered Cash, Beginning	<u>\$ 184,918</u>		
Unencumbered Cash, Ending	<u><u>\$ 275,698</u></u>		

DO NOT
FOR BUDGET
PURPOSES ONLY

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

City of Westwood Kansas
Capital Improvement Funds
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2-C

	<u>Actual</u>	<u>Budget</u>	Variance Positive (Negative)
City Sales and Use Tax - Special	\$ 264,704	249,900	14,804
JOCO Cars Program	53,696	-	53,696
Bond Proceeds	3,473,473		3,473,473
Grants and Donations	37,000		37,000
Reimbursements	99,478		99,478
Interfund Transfers	298,000	438,000	(140,000)
Total Cash Receipts	\$ 4,226,351	687,900	\$ (140,000)
 Expenditures and Transfers			
Professional Fees	\$ 4,805	\$ -	\$ 4,805
Repairs and Maintenance Streets	53,042	50,000	3,042
Capital Improvement Expense	288,149	343,000	(54,851)
Bond Project Costs	3,472,818		3,472,818
Interfund Transfers	75,000	-	75,000
Total Expenditures and Transfers Subject to Budget	\$ 3,893,814	\$ 393,000	\$ 3,500,814
 Receipts Over [Under] Expenditures	<u>\$ 332,537</u>		
 Prior Year Fund Balance Adjustment	-		
 Unencumbered Cash, Beginning	<u>\$ 517,513</u>		
 Unencumbered Cash, Ending	<u><u>\$ 850,050</u></u>		

DRAFT
FOR DISCUSSION
PURPOSES ONLY

City of Westwood Kansas
Equipment Reserve Funds
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2-D

	<u>Actual</u>	<u>Budget</u>	Variance <u>Positive</u> <u>(Negative)</u>
Interfund Transfers	\$ <u>109,000</u>	\$ <u>109,000</u>	\$ <u>-</u>
Total Cash Receipts	\$ <u>109,000</u>	<u>109,000</u>	\$ <u>-</u>
Expenditures and Transfers			
Macninery and Equipment Purchases	<u>55,113</u>	<u>84,250</u>	\$ <u>29,137</u>
Total Expenditures and Transfers Subject to Budget	\$ <u>55,113</u>	\$ <u>84,250</u>	\$ <u>29,137</u>
Receipts Over [Under] Expenditures	\$ <u>53,887</u>	\$ <u>24,750</u>	\$ <u>29,137</u>
Unencumbered Cash, Beginning	\$ <u>71,432</u>		
Unencumbered Cash, Ending	\$ <u><u>125,319</u></u>		

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FOR DISCUSSION
PURPOSES ONLY

City of Westwood Kansas
Special Highway Funds
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2-E

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Positive</u> <u>(Negative)</u>
State Highway Maintenance	\$ 14,830		
Special Highway Fund Revenue	<u>42,869</u>	<u>\$ 45,140</u>	<u>\$ (2,271)</u>
Total Cash Receipts	<u>\$ 57,699</u>	<u>\$ 45,140</u>	<u>\$ (2,271)</u>
Expenditures and Transfers			
Special Highway Expense	<u>\$ 175,131</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>
Total Expenditures and Transfers Subject to Budget	<u>\$ 175,131</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>
Receipts Over [Under] Expenditures	<u>\$ (117,432)</u>	<u>\$ (134,860)</u>	<u>\$ 177,729</u>
Prior Period Adjustment	\$ 45,316		
Unencumbered Cash, Beginning	<u>\$ 128,235</u>		
Unencumbered Cash, Ending	<u><u>\$ 56,119</u></u>		

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FOR DISCUSSION
PURPOSES ONLY

City of Westwood Kansas
Storm Water Fund
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2-F

	<u>Actual</u>	<u>Budget</u>	Variance <u>Positive</u> <u>(Negative)</u>
Storm Water Fund - Fee	\$ 134,829	\$ 120,000	\$ 14,829
Reimbursements	<u>21,185</u>	<u>-</u>	<u>21,185</u>
Total Cash Receipts	<u>\$ 156,014</u>	<u>\$ 120,000</u>	<u>\$ 21,185</u>
Expenditures and Transfers			
Equipment Maintenance	\$ 803	\$ -	\$ 803
Stormwater Expense	19,923	6,000	13,923
Leaf Pickup Expense	5,105	20,000	(14,895)
Interfund Transfers	<u>215,000</u>	<u>215,000</u>	<u>-</u>
Total Expenditures and Transfers Subject to Budget	<u>\$ 240,831</u>	<u>\$ 241,000</u>	<u>\$ (169)</u>
Receipts Over [Under] Expenditures	<u>\$ (84,817)</u>	<u>\$ (121,000)</u>	<u>\$ 21,354</u>
Unencumbered Cash, Beginning	<u>\$ 260,053</u>		
Unencumbered Cash, Ending	<u><u>\$ 175,236</u></u>		

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FOR DISCUSSION
PURPOSES ONLY

City of Westwood Kansas
General Obligation Bond Fund
Schedule of Cash Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 2-G General Obligation Bond Fund

	<u>Actual</u>	<u>Budget</u>	Variance <u>Positive</u> <u>(Negative)</u>
Ad Valorem Taxes	\$ 14,059	\$ 14,812	
Bond Proceeds	17,432		
Interfund Transfers	<u>105,000</u>	<u>105,000</u>	\$ -
 Total Cash Receipts	 <u>\$ 136,491</u>	 <u>\$ 105,000</u>	 <u>\$ -</u>
 Expenditures and Transfers			
Bond Issue Costs	\$ 9,479		(9,479)
Interest on GO Bonds	51,607	106,000	54,393
Prior Year Encumbrance Cancellation	<u>(4,495)</u>	<u>-</u>	<u>4,495</u>
 Total Expenditures and Transfers Subject to Budget	 <u>\$ 56,591</u>	 <u>\$ 106,000</u>	 <u>\$ 49,409</u>
 Receipts Over [Under] Expenditures	 <u>\$ 79,900</u>	 <u>\$ (1,000)</u>	 <u>\$ 49,409</u>
 Unencumbered Cash, Beginning	 <u>\$ 46,084</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 125,984</u></u>		

DRAFT
FOR DISCUSSION
PURPOSES ONLY

WESTWOOD

June 2021

ACTIVITIES / OFFENSE	THIS MONTH	21-YTD	20-YTD	21-Avg	CHANGE
<i>PART I CRIMES</i>					
MURDER					No Change
RAPE			1		-1
ROBBERY		2		0.33	2
<u>BURGLARY</u>					
BUSINESS		1	1	0.17	No Change
RESIDENTIAL	1	2	2	0.33	No Change
VEHICLE	3	7	8	1.17	-1
MOTOR VEH THEFT		2	3	0.33	-1
LARCENY / THEFT	1	6	13	1.00	-7
ASSAULT / BATTERY	1	1	3	0.17	-2
<u>ARRESTS</u>					
FELONY		1	2	0.17	-1
MISDEMEANOR					No Change
TRAFFIC		1	2	0.17	-1
DRUG		7		1.17	7
DUI		1	1	0.17	No Change
WARRANTS	4	32	14	5.33	18
CONFINED			7		-7
<u>SUMMONS</u>					
HAZARD	30	96	278	16.00	-182
NON-HAZARD	83	307	684	51.17	-377
DUI		1	1	0.17	No Change
ORD. VIOLATION		58	2	9.67	56
<u>ACCIDENTS</u>					
NON-INJURY	2	8	7	1.33	1
INJURY		1	3	0.17	-2
PRIVATE PROPERTY		3		0.50	3
ADMIN.DUTIES-PD	44	100	97	16.67	3
ADMIN.DUTIES - CITY	5	13	1	2.17	12
ALARM	11	46	20	7.67	26
ANIMAL	3	24	6	4.00	18
ASSIST - POLICE	3	31	14	5.17	17
ASSIST - PUB MOTOR	20	73	35	12.17	38
BLD. CHECK-SHAKE		23	5	3.83	18
BLD. CHECK-PATROL	910	6367	6710	1061.17	-343
BUSINESS CHECK	232	1596	156	266.00	1440
CIVIL MATTER	1	2	2	0.33	No Change
EXTRA PATROL HAZARD					No Change
EXTRA PATROL NON HAZ					No Change
EXTRA PATROL DUI					No Change
EXTRA PATROL ORD.					No Change

WESTWOOD

June 2021

ACTIVITIES / OFFENSE	THIS MONTH	21-YTD	20-YTD	21-Avg	CHANGE
CRIMINAL DAMAGE		1	3	0.17	-2
DISTURBANCE	1	5	6	0.83	-1
DISORDERLY CONDUCT					No Change

FIELD INTERVIEW FORM					No Change
FIRE	2	7	4	1.17	3
FOLLOW UP	4	35		5.83	35
INFO / INVEST	7	48	28	8.00	20
JUVENILE		4	1	0.67	3

MENTAL HEALTH

SUICIDE					No Change
ATT SUICIDE					No Change
INVOLUNTARY COMMITMENT					No Change
ALL OTHER MENTAL HEALTH		2		0.33333333	2
MEDICAL CALL	11	79	30	13.16666667	49
NATURE UNKNOWN	1	1	1	0.17	No Change
NOISE COMPLAINT		4	4	0.67	No Change
OPEN DOOR	1	6	17	1.00	-11

ORD. COMPLAINT	1	6		1.00	6
ORD. VIOL WARNING					No Change
ORD. VIOL LETTER					No Change
OTHER	4	7		1.17	7

PED. CHECK	4	7		1.17	7
PUBLIC SERVICE	13	95	58	15.83	37
RECOVERED PROP		2	2	0.33	No Change
RESIDENCE CHECK	40	175	138		37
SUSPICIOUS SUBJECT	10	30	13	5.00	17
VEH CHECK OCCUPIED	3	9	6	1.50	3
VEH CHECK UNOCCUPIED		49	22	8.17	27
TELE. CALL HARASS					No Change
TELE. CALL THREAT		2		0.33	2
TRAFFIC COMPLAINT	5	15	5	2.50	10
TRAFFIC WARNING	38	7	116	1.17	-109
UNATTENDED DEATH		3		0.50	3

Total Activity

1340

Last Year - YTD Activity

7425

Year to Date Activity

8893

Difference in Activity

1468

Total Monthly Summons

113

Hazardous Summons Percentage

27%

**WESTWOOD
INCIDENT SUMMARY**

RESIDENTIAL BURGLARY

CASE NO: 21-0137 **LOCATION:** 2707 W 47th Terr
DATE : 06/05/2021
ACTIVITY: Unknown suspect entered the garage and removed a bike without permission.

BURGLARY TO AUTO

CASE NO: 21-0131 **LOCATION:** 2701 W 48th Terr
DATE : 06/02/2021
ACTIVITY: Unknown suspect removed an iPad from the victim's vehicle without permission.

CASE NO: 21-0135 **LOCATION:** 2000 W 47th Pl
DATE : 06/04/2021
ACTIVITY: Unknown suspect(s) broke out front passenger window and removed the victim's purse without permission.

CASE NO: 21-0153 **LOCATION:** 2000 W 47th Pl
DATE : 06/23/2021
ACTIVITY: Unknown suspect(s) entered the unlocked vehicle and removed a debit card from a wallet without permission.

LARCENY / THEFT

CASE NO: 21-0154 **LOCATION:** 2820 W 47th Terr
DATE : 06/26/2021
ACTIVITY: Unknown suspect(s) removed the catalytic converter from the victim's vehicle without permission.

ASSAULT/BATTERY

CASE NO: 21-0155 **LOCATION:** 4701 Mission I
DATE : 06/27/2021
ACTIVITY: Unknown suspect was cursing at the victim and told her that he was going to run her over with his car.

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

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

WESTWOOD
COURT SUMMARY
JUNE, 2021

COURT DATE	ARRAIGNMENTS	TRIALS	FINES	LETTERS	WARRANTS
June 04, 2021	38	06	\$ 3,875.00	24	16
June 18, 2021	26	04	\$ 1,525.00	19	07
June 25, 2021	22	02	\$ 2,815.00	16	02
TOTALS					
June, 2021	86	12	\$ 8,215.00	59	25
June, 2020	179	29	\$ 8,240.00	221	00
TOTAL (8,215.00) less					
* Kansas DL fees:					\$ 0.00
* Judges Training Fund:					\$14.00
* LET Training Fund:					\$315.00
* Seat Belt Safety Fund:					\$120.00
June 2021 TOTAL:					\$7,766.00

Y.T.D. TOTALS 2021		Y.T.D. TOTALS 2020	
ARRAIGNMENTS:	421	ARRAIGNMENTS:	942
TRIALS	81	TRIALS:	126
LETTERS:	228	LETTERS:	1130
WARRANTS:	171	WARRANTS:	65
FINES:	\$46,795.75	FINES:	\$75,874.65
KS DL FEES:	\$894.00	KS DL FEES:	\$1072.00
JUDGES FUND:	\$115.50	JUDGES FUND:	\$300.50
L.E.T.FUND:	\$2,647.00	L.E.T FUND:	\$5,249.00
COMM CORRECTIONS:	\$0.00	COMM CORRECTIONS:	\$0.00
SEAT BELT FUND:	\$180.00	SEAT BELT FUND:	\$140.00

Westwood Public Works Monthly Report

TO: GOVERNING BODY
FROM: JOHN SULLIVAN, DIRECTOR OF PUBLIC WORKS
RE: MONTHLY REPORT, JUNE 2021
DATE: JULY 2, 2021

Some of the activities for Public Works in June include:

1. Daily collection of trash from City Hall and City Parks.
2. Perform a weekly inspection of the playground equipment and park facilities.
3. 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:
Kansas UPROW Committee Meeting – Virtual – 1.5 hr.
ULCC 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 patched potholes in various locations.
15. We performed monthly safety checks at all City properties as well as monthly fire extinguisher inspections.
16. Mitch is attending monthly Safety Committee Meetings.
17. Provided support for Movies in the Park.
18. We irrigated the newly planted trees and flowers.
19. We picked up sticks and brush from various storms.
20. We cleaned catch basin fronts.
21. We sprayed streets and sidewalks for unwanted vegetation.
22. Nick produced and installed a desk front for the sergeant's desk.
23. We trimmed trees in the city at various locations.

24. We assisted with traffic control for the installation of 4 replacement streetlight poles.
25. We performed street sweeping operations on several occasions.

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

To: Governing Body
From: John Sullivan, Director of Public Works
Date: July 2, 2021
Re: Monthly Status Report

- 2019 (formerly 2018) Street and Storm water Improvement Projects: We are scheduling a meeting with the contractor to present a punch list for replacement of faulty work.
- W. 47th Street Project: The design process is continuing. The ROW for W. 47th Street has 8 properties that will require both permanent and temporary easements. Because this is a KDOT funded project we must pay for the easements. A land manger will be approaching the affected properties to work out a deal once they have been appraised. Our first submission to KDOT will be next Friday.
- Annex Street Preliminary Design: This work is complete and will be bid with the State Line CARS Project.
- State Line CARS Project: The interlocal agreement is at KCMO for signature. Once they have signed it we will be sending it to the Kansas AG for approval. We will be putting this project out for bid on July 22nd for consideration of approving a bid at the August Council Meeting.
- Stone Wall, 4800 Rainbow Blvd: We should have a preliminary estimate for the cost of repairing the wall next week. At that time we will need to discuss the plan moving forward.