

**City of Westwood
Treasurer's Report
March 31, 2026**

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
 - a. Ending unencumbered cash through 4/30/2026 was \$5,653,314. The 4/30/2025 cash balance was \$4,798,768. This is an increase in cash of \$854,546.
2. Cash Flow – shows beginning cash by fund and associated revenues and expenditures for each fund in a more summarized format.
3. Statement of Operations – General Fund
 - i. Revenue received for the month was \$178,901. The revenue received in April 2025 was \$201,582. The decrease in revenue is due to building permits decreasing by \$10,000 and the miscellaneous revenue was \$10,000 less than April 2025.
 - ii. Year to date revenue in the General Fund is up by \$165,634. Taxes are up by this amount compared to the prior year.
 - b. The year-to-date expenditures totaled \$1,376,051. The prior year-to-date expenditures were \$994,275.
 - i. In March 2026 there was a transfer to the Capital Improvement fund of \$370,000. The transfer in 2025 was made at the end of the year. This accounts for the increase in expenditures in 2026 over 2025 at this time.
 - c. Net Receipts Over Expenditures are \$210,949 year to date. The prior year's receipts over expenditures were \$427,091 but did not include any transfers.
4. Statement of Operations - Other Funds
 - a. The Capital Improvement fund collected sales tax of \$29,315 and interest on investments were \$3,036. There were no expenditures in this fund for April.
 - b. The Stormwater Fund expended \$7,138 in equipment and stormwater expenditures.
 - c. The Woodside TIF/CID Fund received \$33,260 and made their normal monthly payment of \$31,306.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer