

**City of Westwood  
Treasurer's Report  
November 30, 2025**

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
  - a. Ending unencumbered cash through 11/30/2025 was \$5,487,924. The 11/30/2024 cash balance was \$4,182,113. This is an increase in cash of \$1,305,811.
2. Cash Flow – shows beginning cash by fund and associated revenues and expenditures for each fund in a more summarized format.
3. Statement of Operations – General Fund
  - a. Revenue received for the month was \$184,793. Total revenue received through November 30, 2025, was \$3,367,331. The prior year revenue to date was \$3,464,709. Current year to date revenue is less than the prior year revenue by \$97,378.
    - i. The decrease is due to \$345,242 in the City's share of sales tax IRB savings from the Woodside South Club update being received in August 2024. This was a one time revenue. This amount is partially offset by increased tax receipts of \$140,859 and increased intergovernmental receipts of \$40,130 in the current year.
  - b. The November expenditures totaled \$204,940. The year-to-date expenditures are \$2,781,915, compared to \$3,334,545 last year. There are \$23,487 in interfund transfers in 2025 and \$691,575 in interfund transfers through November 2024. Therefore, overall expenditures have increased by \$115,458 compared to year to date in November 2024.
    - i. The majority of the increase in expenditures is due to higher salary and benefits. Administrative is \$38,925 higher, Public Works is \$50,867 higher and Police is \$53,014 higher than one year ago.
  - c. Net Receipts Over Expenditures are \$585,415 year to date. The prior year was \$130,165. This is an increase in revenue over expenditures through November 2025 of \$455,250. However, as noted above the expenditures through November 2024 included transfers of \$691,575 and only \$23,487 in transfers this year.
4. Statement of Operations - Other Funds
  - a. The Capital Improvement fund collected sales tax of \$32,181 in November.
  - b. The Woodside TIF/CID Fund received \$32,868 in restricted fees, expended \$25,071 for professional fees and made a UMB CID payment of \$44,243 during the month.
  - c. The Debt Service Fund received revenue of \$285,000, which will be expended in January, 2026.

I am happy to answer any questions upon request.

Michelle Ryan  
City of Westwood Treasurer