City of Westwood
Treasurer's Report
May 31, 2026

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
    a. Ending unencumbered cash through 5/31/2026 was $5,366,190. The 5/33/2025 cash balance was $4,881,087. This is an increase in cash of $485,103.
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 $101,694. The revenue received in May 2025 was $238,949. The decrease in revenue is due to the sales tax not being remitted to the City until June 1, 2026. The sales tax revenue in 2025 was $100,749. The fees and licenses are down by $46,600 over the prior year.
        ii. Year to date revenue in the General Fund is up by $28,379.
    b. The year-to-date expenditures totaled $1,604,583. The prior year-to-date expenditures were $1,203,423.
        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 $84,111 year to date. The prior year's receipts over expenditures were $456,892 but did not include any transfers.
4. Statement of Operations - Other Funds
    a. The Capital Improvement fund retired an encumbrance from December 31, 2025 for $127,703 and had street expenditures of $21,254
    b. The Woodside TIF/CID Fund did not have any expenditures in May 2026..

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer