

**City of Westwood
Treasurer's Report
May 31, 2025**

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
 - a. Ending unencumbered cash through 5/31/2025 was \$4,881,007. The 5/31/24 cash balance was \$3,594,005. This is an increase in cash of \$1,287,002.
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 \$238,949. Total Revenue received through May 31, 2025, was \$1,660,316. The prior year revenue to date was \$1,478,416. Current year to date revenue is greater than the prior year revenue by \$181,900.
 - i. The increase is due to Ad Valorem Taxes increasing by \$75,214, fees and licenses increasing by \$23,487, Intergovernmental increasing by \$19,638, Building permits increasing by \$17,822 and interest income up by \$8,301 and miscellaneous revenue up by \$13,958.
 - ii. The City received a reimbursement from the Kansas Adjutant General in May for \$26,686.
 - b. The May expenditures totaled \$209,229. The year-to-date expenditures are \$1,206,889. This is an increase of \$12,754 over the prior year expenditures.
 - i. The administrative expenditures increased by \$8,978 over May 2024. This was mainly due to equipment and maintenance.
 - ii. The Police expenditures increased overall by \$21,708 through May 2025 compared to May 2024. This is due to the general operating expenses and employee benefits to date.
 - iii. The Parks and Recreation expenditures decreased by \$3,761. This is due to equipment and maintenance decrease along with less expended to park and events.
 - c. Net Receipts Over Expenditures are \$453,426 year to date. The prior year was \$284,281. This is an increase in revenue over the expenditures through May 2025 of \$169,145.
4. Statement of Operations - Other Funds
 - a. The Woodside TIF/CID Fund collected \$32,267 in CID funds for the month of May. UMB payment was made for \$19,751.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer