



TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: JANUARY 20, 2026
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: FINANCE DEPT. JANUARY 2025 REPORT

CITY HALL/FINANCE DEPARTMENT UPDATE

- Our Financial Transaction Reports for the State Controllers Office for the City is due at the end of the month - these reports are intricate and take a lot of time to compile so it is a significant portion of my January each year. Moving forward, we will have our auditors complete this report on our behalf with audited financial data. They will be submitting revised data to SCO after the audit is complete for FY25.
- We are issuing our W-2s and 1099s through Tyler for the first time - previously, Paychex filed our W-2s on our behalf and we did our last 1099s in MOMs. Hopefully this process goes smoothly, as these are time sensitive reports to the IRS.
- I am beginning to work with our auditors for FY25 - their field work is scheduled to begin in February.
- The online sewer payment website continues to gain users and more customers are signing up for autopay.
- Pam and I are working on compiling and updating a Master Fee Schedule - we will be consulting with other departments to ensure that our fees we charge are appropriate and not too low for cost recovery, but also not too high where we are generating revenue.

ACCOUNTS PAYABLE ACTIVITY

In December 2025, 60 warrants were issued, totaling \$451,707.30. For comparison, in December 2024, all warrants totaled \$170,019.63. Some notable invoices included our Q2 payment to ARSA (\$204,383), as well as our annual software license payment to Tyler Technologies (\$55,000).

ACCOUNTS RECEIVABLE ACTIVITY

In November 2025, we received:

- **Transient Occupancy Tax (TOT):**
 - In December 2025, we have received \$6,758.39 for November short term rentals. For comparison, in December 2024, we received \$29,119.09. We are missing payments from our big TOT revenue generators - we have already followed up with them regarding payment delays. This revenue will increase significantly after we post payments from these rentals.

- **Building Permits:**
 - In December 2025, we issued 14 building permits, totaling \$48,724.99. Compared to December 2024, we issued 12 permits and total revenue generated at that time was \$5,146.07. The big ticket item for this total was a fuel tank installation at Sutter Hill.

- **Sewer Billing**
 - Auto Pay Customers
 - Currently we are at 339 autopay customers

- **Facility Rentals**
 - In December 2025, we had the following:
 - 2 renters in the Auditorium, totaling \$630
 - We have a renter for the Auditorium that has been consistently hosting Jazzercise classes for many years and they are not reflected in these figures. I want these notes to reflect unique rental activity rather than regular classes
 - 1 renters in the Community Center, totaling \$250
 - 0 renters in the Historic Grammar School
 - We have 3 renters in the Grammar School that have been long-term renters that host classes for yoga and dance. They are not included in these figures since they are always renting rooms in the Grammar School and are very consistent, and I want these notes to reflect unique rental activity rather than regular classes
 - 0 renters in the Snack Shack