



TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: FEBRUARY 17, 2026
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: FINANCE DEPT. FEBRUARY 2026 REPORT

CITY HALL/FINANCE DEPARTMENT UPDATE

- Auditor field work for the first phase of the audit (aka Interim Audit) is scheduled to begin for February 17th. The 2nd phase of the audit (Final Audit) will begin sometime in April.
- We will be onboarding a new officer in February - Pam and I will get their payroll and benefits information established and the Police Department will be very grateful to be fully staffed again after many months.
- I am working with Tyler/ERP Pro 10 Reports Team to implement changes to the finance reports, particularly the Budget vs Actual report. After speaking with a few council members about what they would like to see changed, I have a good idea of where to start to make some adjustments. I am hoping to have a draft soon to show, and we can continue to adjust until we are happy with the results.
- Tom and I are reviewing potential budget amendments to bring to council based on expense and revenue performance, and we will begin to accumulate requests from departments for next fiscal year's budget.
- I continue to work with the ERP Pro 10 implementation team to best leverage the tools available to us with the software we acquired. We made some key changes to our Accounts Receivable module to best function for Business Licenses, and we are looking at tying Business License numbers for short term rental payments to better track their payments.

ACCOUNTS PAYABLE ACTIVITY

In January 2026, 61 warrants were issued, totaling \$268,146.15. For comparison, in January 2025, all warrants totaled \$411,392.74.

ACCOUNTS RECEIVABLE ACTIVITY

In December 2025, we received:

- Transient Occupancy Tax (TOT):
 - In January 2026, we received \$25,059.69 for December short term rentals. For comparison, in December 2024, we received \$27,512.20.

- Building Permits:
 - In January 2026, we issued 8 building permits, totaling \$8,569.83. Compared to January 2025, we issued 7 permits and total revenue generated at that time was \$4,978.41. Notably, we issued permits for a remodel and a new pool.

- Sewer Billing
 - Auto Pay Customers
 - Currently we are at 349 autopay customers

- Facility Rentals
 - In December 2025, we had the following:
 - 3 renters in the Auditorium, totaling \$1,100
 - 3 renters in the Community Center, totaling \$710
 - 5 renters in the Historic Grammar School totaling \$1,175
 - 0 renters in the Snack Shack/Cribbs Field