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**TO: TOM DUBOIS, CITY MANAGER**  
**MEETING DATE: OCTOBER 19, 2026**  
**FROM: MASON PETERS, FINANCE SUPERVISOR**  
**SUBJECT: FINANCE DEPT. OCTOBER 2026 REPORT**

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**CITY HALL/FINANCE DEPARTMENT UPDATE**

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- Tom and I received the first draft of the BFS for the Fiscal Year 2024-25 audit. We are working with LSL to go through our questions regarding treatment of some items in the documents, and there are still a few loose ends that were identified when building the draft BFS that I am working to complete so LSL can send us a (hopefully) final draft of the BFS.
- As we wrap up the FY25 audit, Andy Heath has offered to support us in preparing for the quick turnaround for the FY26 audit that we will need to begin in January/February 2027. This preparation will begin once we have finalized the FY25 audit. I typically begin preparations in October once our accrual period ends on September 30, 2026.
- I have been on a couple of interview panels for open positions within the City and we are continuing our recruiting outreach until all vacancies are filled. We are a small staff, so ensuring that new hires will work effectively and cooperatively with the existing team is crucial. I am happy to provide my insight into identifying strong candidates when we are recruiting.
- I prepared the Annual Impact Fee report that you all reviewed on the October 5th Council Meeting. That was originally planned to be presented in September, but the Public Hearing timing did not work out so we had to extend it into early October to provide sufficient time for public notice. I also drafted the Purchase/Credit Card Policy that you saw, and am currently finalizing my draft of an updated overall Purchasing Policy that will be brought to you in this meeting or in November.

## **ACCOUNTS PAYABLE ACTIVITY**

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In September 2026, 68 warrants were issued, totaling \$718,933.95. For comparison, in September 2025, all warrants totaled \$799,157.36. The largest contributors to the high outflow of funds are Campbell Construction for the work done on the Sutter Hill Road project, the Q1 FY27 ARSA payment, and Weber Ghio's work on project management at Sutter Hill Road along with the many other projects going on concurrently.

## **ACCOUNTS RECEIVABLE ACTIVITY**

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In September 2026, we received:

- Building Permits:
  - In September 2026, we issued 9 building permits, totaling \$48,416. Compared to September 2025, we issued 10 permits and total revenue generated at that time was \$19,320. The bulk of this revenue was from issuing more building permits for Bryson Cottages. We are expecting to issue more in the coming months for the remaining parcels.
- Sewer Billing
  - Auto Pay Customers
    - Currently we are at 400 autopay customers. Enrollment in autopay has slowed down quite a bit in the last few months. It may be effective to do an enrollment campaign to encourage sewer customers to sign up for autopay and ebill to reduce the labor to stuff and mail nearly 1,000 bills each month.
- Transient Occupancy Tax
  - For payments received in September 2026 (for August rentals), we have received \$26,437. Last year, in September 2025, we received \$40,485.
- Facility Rental Activity
  - We observed the following rental activity by facility in September 2026:
    - Auditorium: \$620
      - Renters: 3
    - Community Center: \$685
      - Renters: 4
    - Historic Grammar School: \$1,380
      - Renters: 4
    - Minnie Provis/Snack Shack: \$0
      - Renters: 0