

TREASURER'S REPORT

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Finance Director



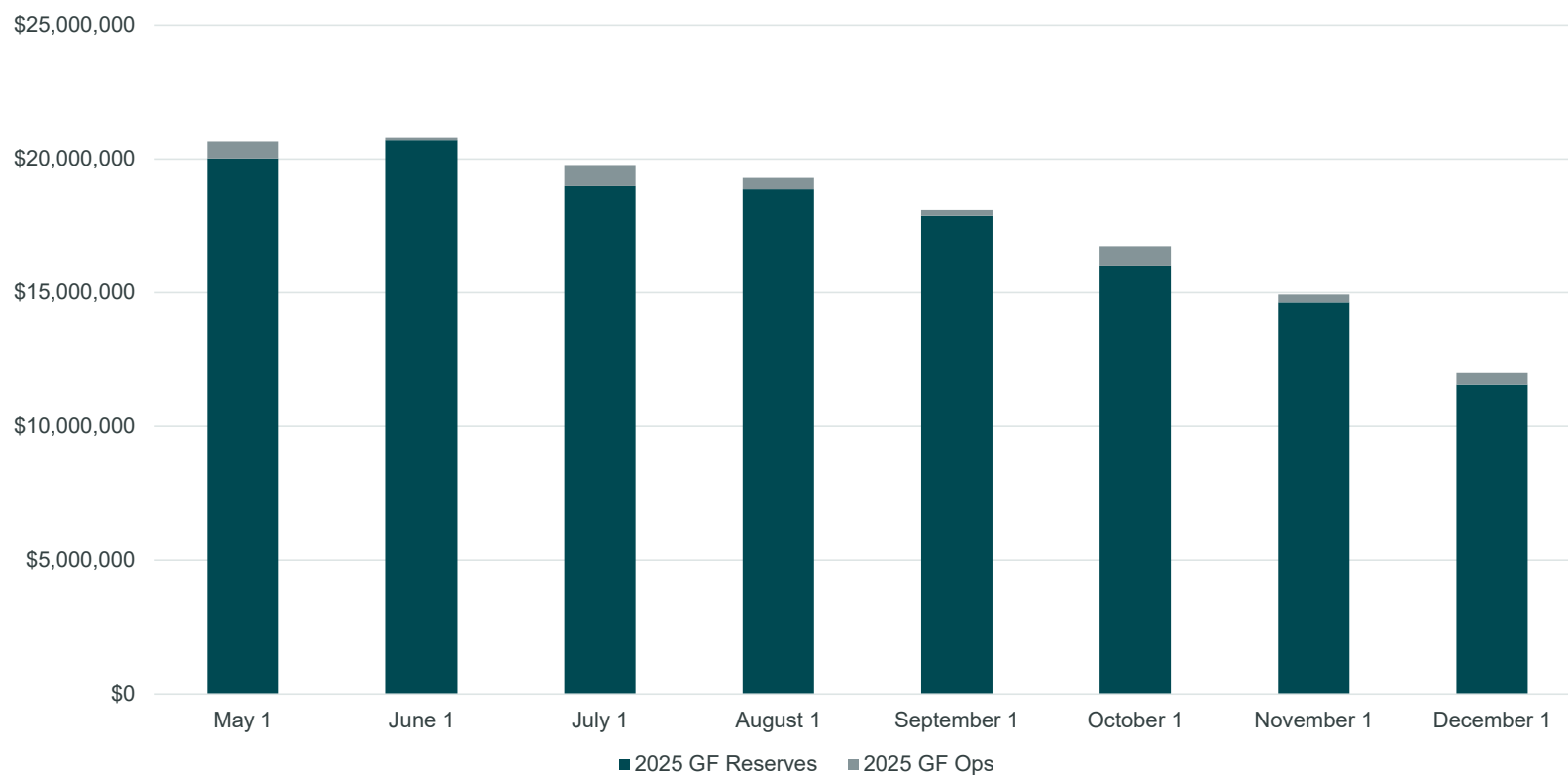
OVERVIEW

- **Statement of Funds**
- **Sales Tax Revenue**
- **STR Tax Revenue**
- **Remote Sellers**
- **Budget Expenditure Analysis**



2025 GF Reserves & Operating Cash Position

2025 Reserve & Operating Positions





Fund Account Balances December 31, 2025



December 31, 2025			
Account	Fund	Cash Allocation	% of Cash Allocation
10-10100	General Fund	\$9,082,682.44	47.03%
12-10100	Restricted Revenue Fund	\$2,257,416.67	11.69%
20-10-100	Conservation Trust Fund	\$61,173.59	0.32%
30-10-100	Capital Equipment Fund	\$336,354.18	1.74%
32-10-100	Capital Asset Fund	(\$1,480,764.32)	-7.67%
35-10-100	CROS Fund	\$792,959.48	4.11%
40-10-100	Debt Service Fund	\$41,356.92	0.21%
50-10-100	Water Fund	\$2,838,672.53	14.70%
55-10-100	Wastewater Fund	\$5,381,936.73	27.87%
70-13010	DDA	\$33,885.09	0.18%
		\$19,311,788.22	100%



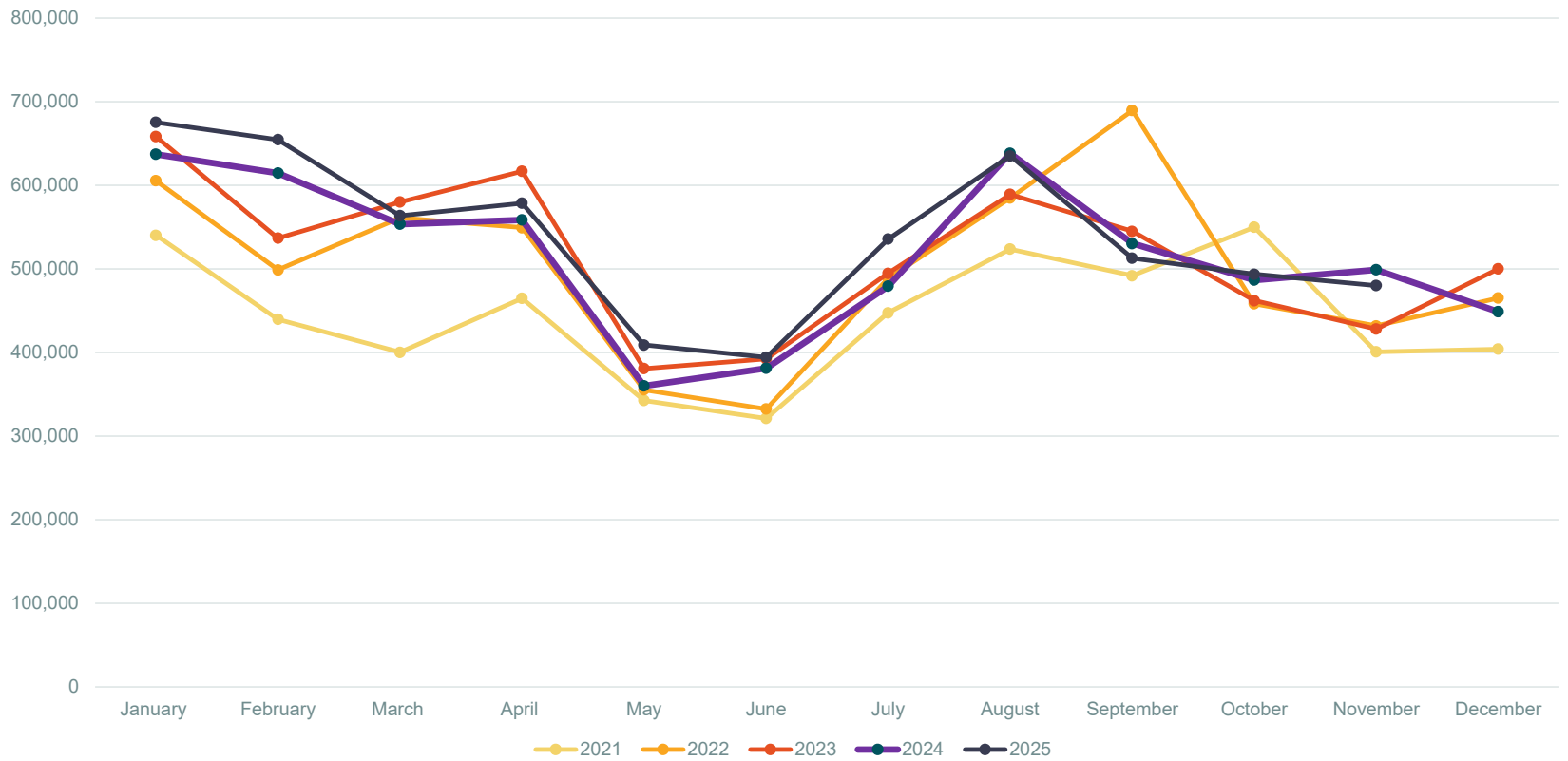
REVIEW & LOOKING FORWARD

- St Louis Landing is moving along, when the bond funds become available this will help the General Fund to increase.
- The Bike Park has the GOCO grant funds that will offset the output from 2025.





Sales Tax Revenue By Month 2021 - 2025





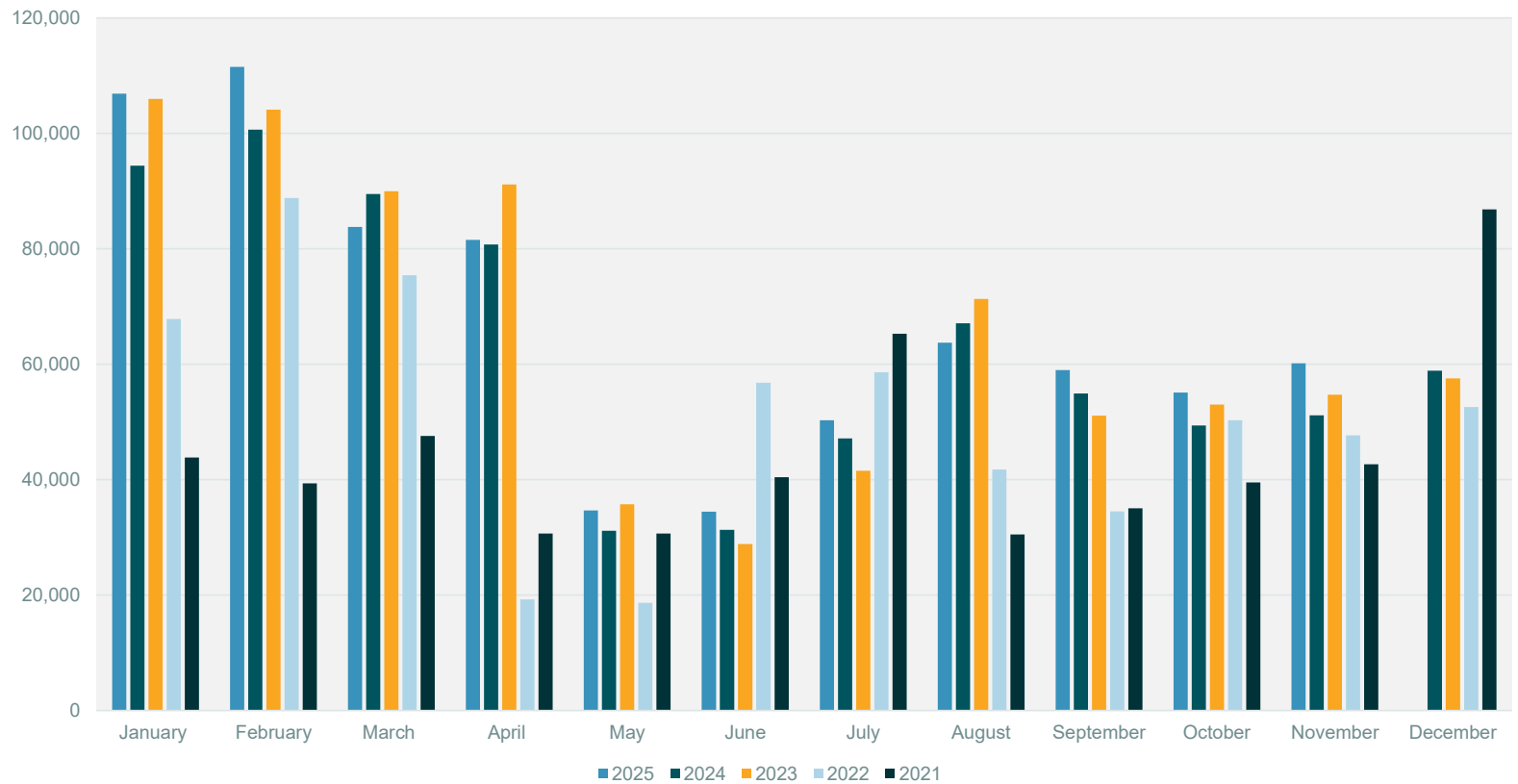
REVIEW & LOOKING FORWARD

- January sales tax revenue is the December collection of November sales taxes
- November sales tax collection was \$18,890 lower than prior year.
- November is 3.9% lower than November 2024.





2021 – 2025 STR Tax Revenue





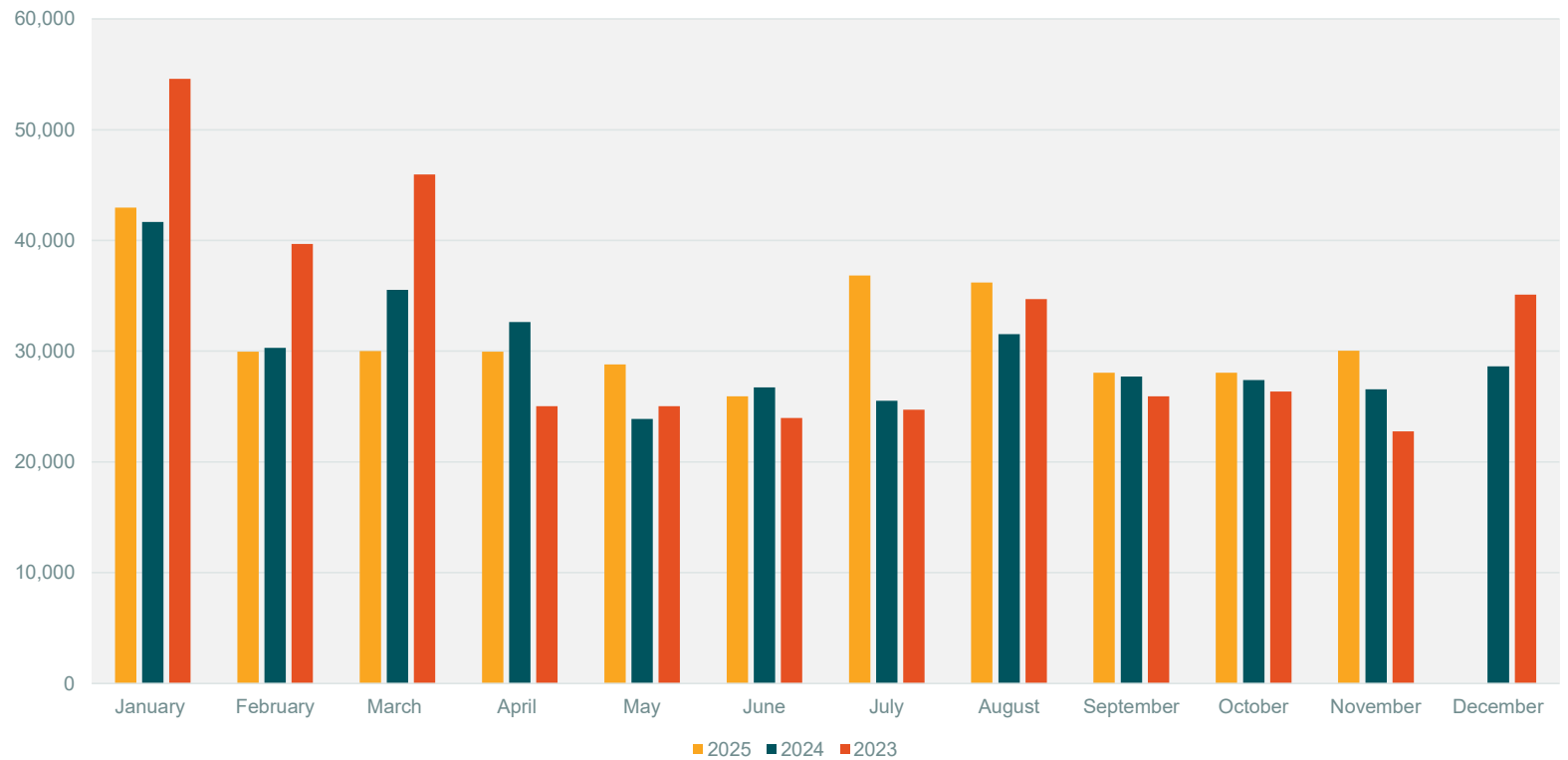
REVIEW & LOOKING FORWARD

- **Short Term Rental Tax revenue is 13% of total revenue.**
- **November 2025 STR increased by 17.70% over November 2024.**





Remote Sellers





REVIEW & LOOKING FORWARD

- Remote sellers are online purchases
- The sales are 6% of total revenue totaling \$30,030.49 which is \$3,465 higher than the prior year
- November revenue is 13.05% higher than November 2024





Budget Expenditure Analysis December 31, 2025



Budget Analysis December 31, 2025			
	2025 Budget	Actual	%
		12/31/2025	
General Fund Expenditures	16,281,118.00	16,094,753.00	98.9%
Restricted Revenue	1,475,983.00	1,338,244.00	90.7%
Capital Equip Replacement	105,000.00	47,195.00	44.9%
Capital Asset Fund	800,000.00	576,138.00	72.0%
Cozens Ranch Open Space	554,000.00	977,550.00	176.5%
Debt Service Fund	0.00	0.00	
Water Fund	2,687,746.00	1,876,735.00	69.8%
Wastewater Fund	1,813,346.00	1,464,270.00	80.7%
Fraser Housing Authority (Loan)	5,541,360.00	3,854,638.00	69.6%