

TREASURER'S REPORT

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Finance Director



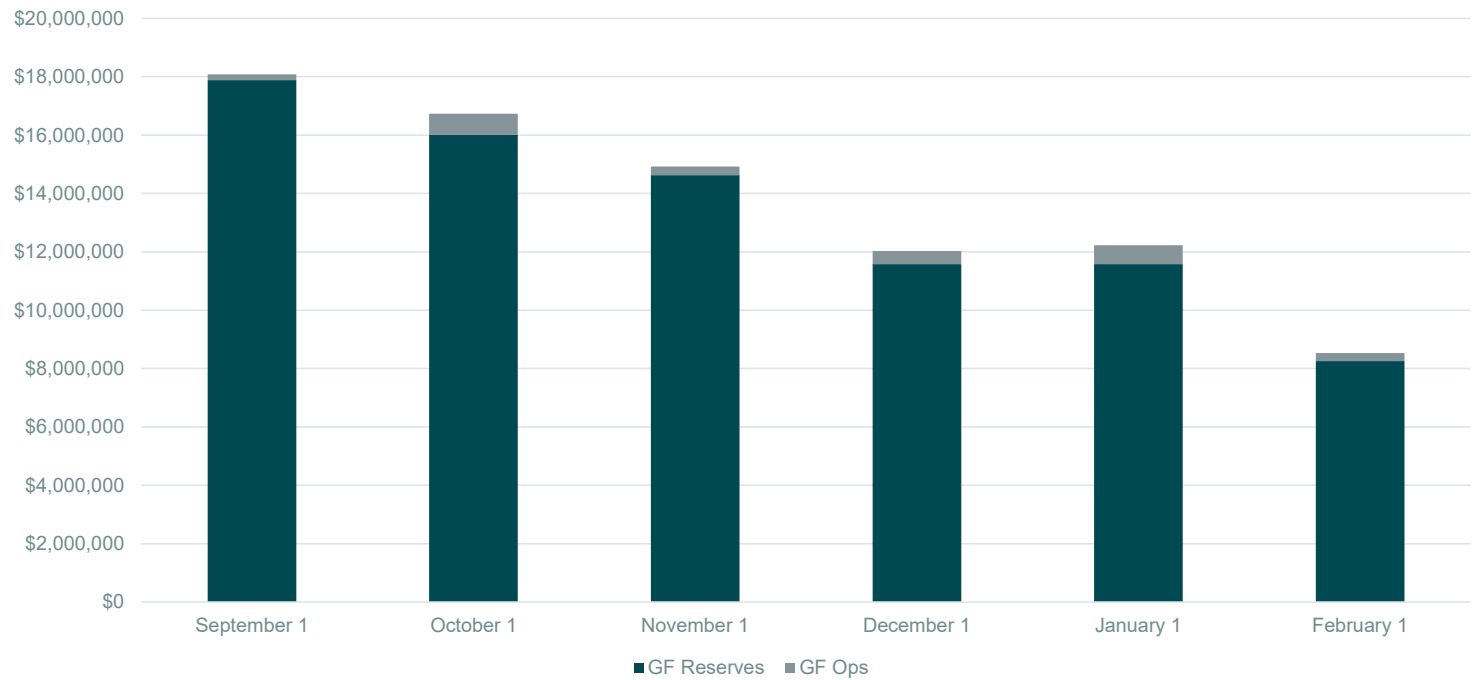
OVERVIEW

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



2026 GF Reserves & Operating Position

2025 Reserve & Operating Positions





Fund Account Balances February 1, 2026

| February 1, 2026 | | | |
|------------------|-------------------------|------------------|----------------------|
| Account | Fund | Cash Allocation | % of Cash Allocation |
| 10-10100 | General Fund | \$8,350,377.64 | 12.26% |
| 12-10100 | Restricted Revenue Fund | \$1,889,214.45 | 2.77% |
| 20-10-100 | Conservation Trust Fund | \$64,193.64 | 0.09% |
| 30-10-100 | Capital Equipment Fund | \$311,978.89 | 0.46% |
| 32-10-100 | Capital Asset Fund | (\$1,594,836.76) | -2.34% |
| 35-10-100 | CROS Fund | \$1,293,486.58 | 1.90% |
| 40-10-100 | Debt Service Fund | \$41,555.80 | 0.06% |
| 50-10-100 | Water Fund | \$2,613,464.78 | 3.84% |
| 55-10-100 | Wastewater Fund | \$5,130,746.20 | 80.96% |
| 70-13010 | DDA | \$34,325.60 | 0.05% |
| | | \$18,100,181.22 | 100% |



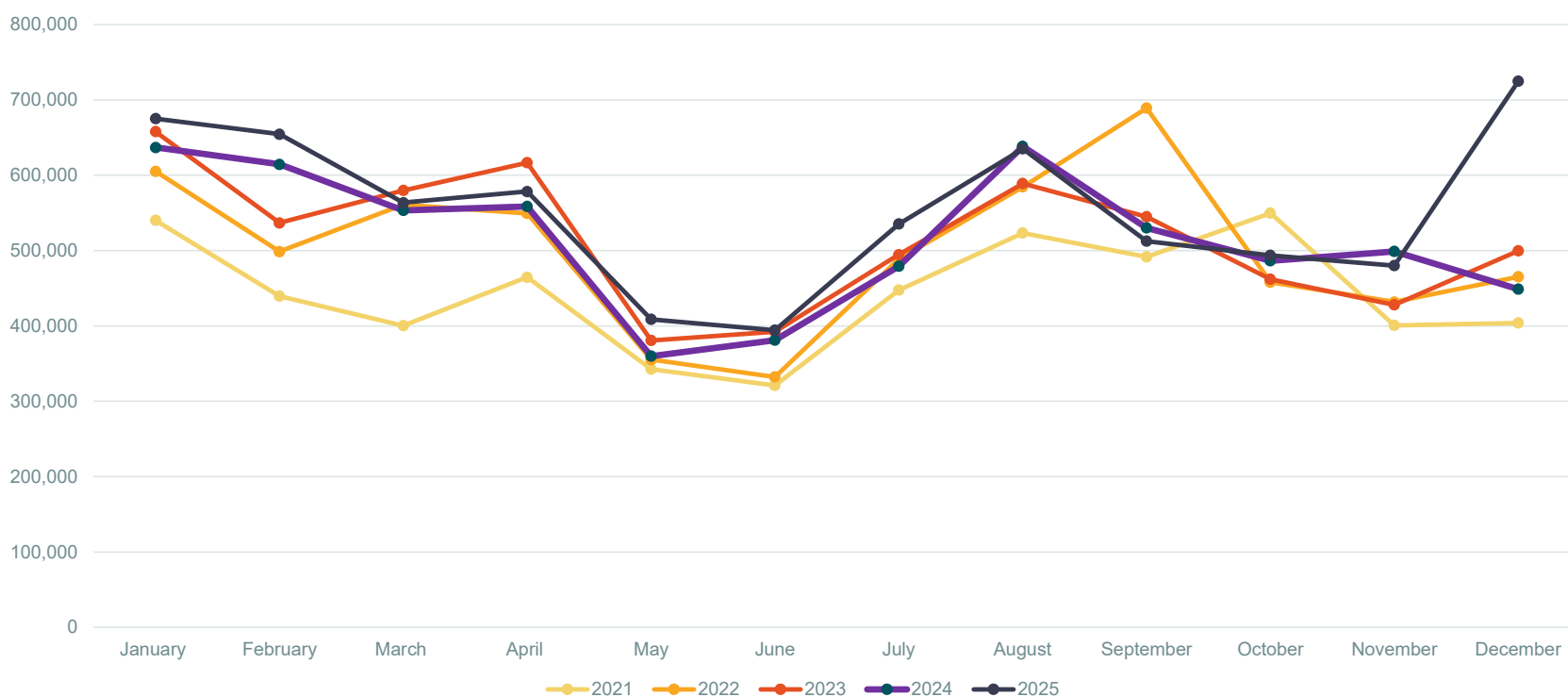
REVIEW & LOOKING FORWARD

- Anticipating the reimbursements from DOLA to offset the St Louis Landing Expenditures. Grants being approved currently total \$1,402,352.
- We have also received an additional \$350,000 in supplemental funds for the Strong Communities Grant.





Sales Tax Revenue





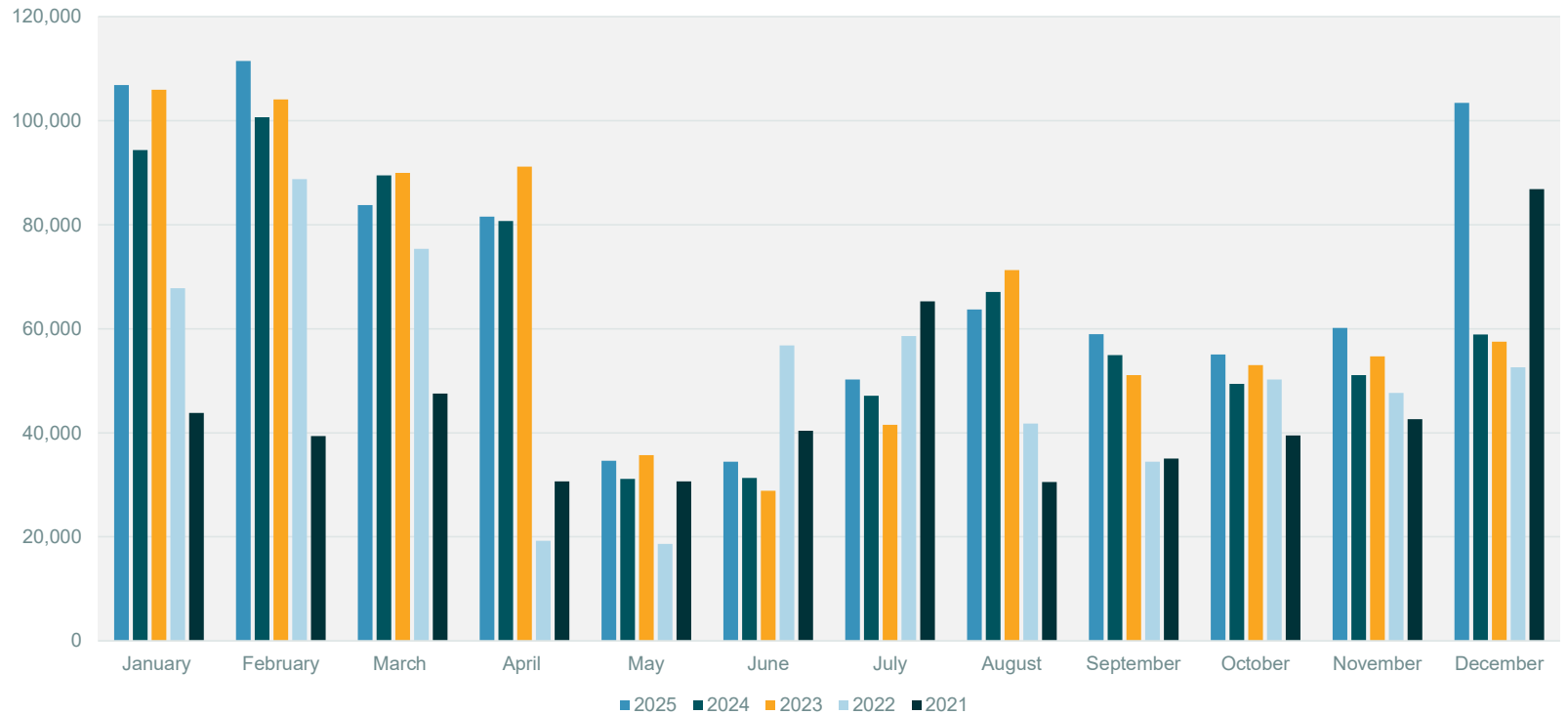
REVIEW & LOOKING FORWARD

- February sales tax revenue is the January collection of December sales taxes
- December sales tax collection totaled \$724,951. Wow!
- December is 38% Higher than December 2024.





2021 – 2025 STR Tax Revenue





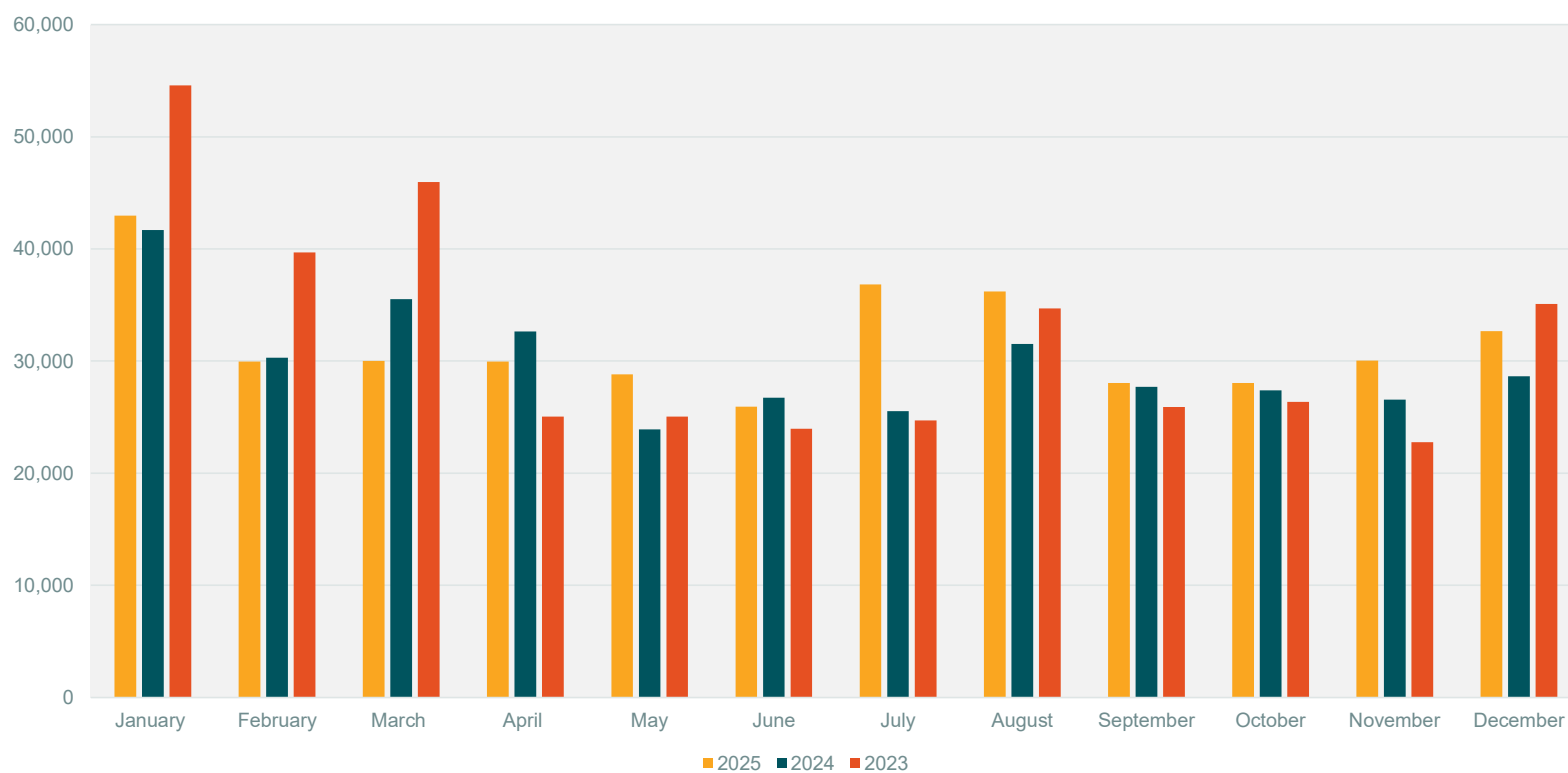
REVIEW & LOOKING FORWARD

- Short Term Rental Tax revenue is 14% of total revenue.
- December 2025 STR increased by 75% over December 2024.
- Wow!





Remote Sellers





REVIEW & LOOKING FORWARD

- Remote sellers are online purchases
- The sales are 5% of total revenue totaling \$32,611 which is \$4,026 higher than the prior year
- December revenue is 14% higher than December 2024





Budget Expenditure Analysis

January 31, 2026



| Budget Analysis January 31, 2026 | | | |
|----------------------------------|---------------|---------------------|------|
| | 2026 Budget | Actual 1/31/2026 | % |
| General Fund Expenditures | 14,860,967.00 | 1,375,219.00 | 9.3% |
| Restricted Revenue | 1,611,169.00 | 0.00 | 0.0% |
| Capital Equip Replacement | 238,800.00 | 0.00 | 0.0% |
| Capital Asset Fund | 12,050,000.00 | 880,358.00 | 7.3% |
| Cozens Ranch Open Space | 134,150.00 | 2,201.00 | 1.6% |
| Debt Service Fund | 0.00 | 0.00 | |
| Water Fund | 3,349,897.00 | 256,987.00 | 7.7% |
| Wastewater Fund | 2,217,135.00 | 91,540.00 | 4.1% |
| Fraser Housing Authority | 18,526,460.00 | 0.00 | 0.0% |