



**City of Montevallo**  
**Finance Committee Meeting**  
**January 28, 2026 5:30 PM**

**Call to Order**

**Minutes from December 30 , 2025 Meeting**

**Monthly Expense / Revenue Reports - Steve Gilbert City Clerk / Treasurer**

- **Sales Tax Report December, 2025**
- **Expenses as of 01/27/26**
- **Bank Account Review as of 12/31/25**

**Discussion: Recommendation to Increase Capitalization Threshold in Accordance with GASB**  
**From Moses Dent (Auditors)**  
**Audit Report for 2023-2024**