



**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**