



# MEMORANDUM

Finance Department

---

**TO: Mayor Jackola and City Council**  
**Ron Whitlatch, Interim City Manager**

**FROM: Brandon Neish, Finance Director**

**RE: Department Report – August & September 2024**

---

- Accounts Payable
  - Payments made in August 2024; 205 checks were processed for payments of \$973,358.55.
  - Payments made in September 2024; 241 checks were processed for payments of \$1,300,878
- Payroll
  - Payroll was processed on August 2<sup>nd</sup>, August 16<sup>th</sup>, and August 30<sup>th</sup> for all employees. In total, 125 employees were paid during the month of August.
  - Payroll was processed on September 13<sup>th</sup> and September 27<sup>th</sup> for all employees. In total, 123 employees were paid during the month of September.
  - The following adjustments have processed since July 1, 2024 for payroll errors:
    - July 2024:
      - Employee had call back on the timecard that was missed on import into payroll. A manual check was completed on pay day (June 19<sup>th</sup>) for the missing call back hours.
      - Employee had overtime that was related to a contract provision. The time was placed on the timecard on June 30 but should have been listed on another date to ensure pay changes on July 1 were used for the OT calculation. The employee was paid for the additional rate of pay by a manual check.
    - August 2024:
      - Employee received retro pay in August due to timing of formalizing changes in employment status.
      - 9.5 hours was recorded on employee timecard for three days. Hours should have been 10 (likely reducing due to automatic lunch). Employee was paid for additional hours on next paycheck.
      - Two police employees were paid retro wages after pay range was revised due to market adjustment. Changes were backdated to previous pay period, requiring retro pay.
    - September 2024:
      - No errors were identified in September.
- Audit
  - Auditors were present for the interim field audit on August 15-16. Staff provided necessary documentation with a few items outstanding. Auditors will return in October for the final audit.

- Utility Billing:

- 6,302 billing statements (including electronics) were mailed August 28<sup>th</sup> for a total of \$1,349,335.26 in utility revenue.
- 53 Owner Lien (past due) notification letters were mailed.
- On August 16<sup>th</sup>, 326 phone calls went out to notify customers they have a past due balance.
- There were a total of 72 lockouts in August.
- There was a total of 289 service requests in August: 55 move ins, 72 lock-offs, 6 re-read meters, 59 reconnects, 32 move outs, 18 leak checks, 2 changed meters, 26 turn ons, 3 turn offs, 9 meter installations, 1 meter removal, no dead meters, no water quality checks, 1 pressure test, no emergency requests, no meter tests, no meter locates and 5 miscellaneous requests.

### Utility Billing Data

	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
Active Accounts	6,516	6,555	6,582	6,581	6,581	6,581	6,581	6,598	6,614	6,619	6,641	6,641	6,643
Penalty Applied	280	365	234	426	426	426	426	273	159	309	11	246	249
Lock Offs	100	73	114	N/A	107	77	135	71	118	77	136	72	86

### Municipal Court Data

	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
Charges Filed	166	109	180	102	241	95	132	158	235	148	210	194	151
Show Cause Issued	56	61	55	45	50	55	53	58	58	46	66	41	56
Licenses Suspensions Issued	32	30	20	47	39	51	38	38	52	33	52	47	41
Warrants Issued	203	150	169	141	174	202	164	108	205	166	160	199	171
Charges Disposed	123	121	92	170	163	196	117	122	177	161	177	170	162