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MEMORANDUM

Finance Department

To: Mayor Jackola and City Council
Ron Whitlatch, City Manager

November 4, 2026

From: Brandon Neish, Finance Director

Subject: Department Report – September 2026

- Accounts Payable
  - Payments made in September 2026; 304 payments were processed for a total of $2,295,492.23.
- Audit
  - The FY2025 audit kicked off September 2, 2025 with discussion over the engagement letters and staff assignments. City staff will be writing the annual report this year.
  - Final field audit occurred the week of November 3rd. Auditors are still reviewing documents submitted and requesting documentation to complete necessary reviews.
  - Staff absences impacted the department's ability to complete its necessary steps before December 31.
  - Pending items with the audit firm were confirmed and cleared at the end of March.
  - A draft report was sent to the auditors August 15th for review. Auditors returned the draft with revisions, and an amended document was sent October 10th.
- Payroll
  - Payroll was processed on September 11th and September 25th for all employees and Councilors. In total, 129 employees were paid.
- Utility Billing
  - 6,731 billing statements (including electronics) were mailed September 25th for a total of $1,405,288.25 in utility revenue and $188,617.85 in city service fee revenue.
  - On September 15th, 370 phone calls went out to notify customers they have a past due balance.
  - There was a total of 132 lockouts in September.
  - There was a total of 446 service requests in September: 55 move ins, 132 lock-offs, 13 re-read meters, 111 reconnects, 26 move outs, 20 leak checks, 20 changed meters, 28 turn ons, 7 turn offs, 23 meter installations, 4 meter removals, no water quality checks, no pressure tests, 2 emergency requests, no meter tests, no meter locates, no dead meters, and 5 miscellaneous request.

Utility Billing Data

	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26
Active Accounts	6,663	6,665	6,665	6,668	6,674	6,685	6,738	6,743	6,754	6,754	6,754	6,795	6,795
Penalty Applied	346	483	348	331	192	316	104	199	304	211	338	209	233
Lock Offs	85	76	96	N/A	144	81	92	68	82	126	93	107	132

Municipal Court Data

	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26
Charges Filed	204	245	141	185	309	169	124	108	115	207	191	184	154
Show Cause Issued	75	75	68	77	75	58	67	94	83	84	75	65	68
Licenses Suspensions Issued	34	73	45	43	30	44	44	45	57	50	44	45	43
Warrants Issued	175	216	159	125	179	166	183	207	181	191	207	179	197
Charges Disposed	200	292	180	175	241	278	218	188	93	138	250	210	177