



925 S. Main Street  
Lebanon, Oregon 97355

TEL: 541.258.4212  
bneish@lebanonoregon.gov  
www.lebanonoregon.gov

# MEMORANDUM

## *Finance Department*

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

September 9, 2026

From: Brandon Neish, Finance Director

Subject: Department Report – August 2026

- Accounts Payable
  - Payments made in August 2026; 193 payments were processed for a total of \$2,581,414.94.
- 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 3<sup>rd</sup>. 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 15<sup>th</sup> for review.
- Payroll
  - Payroll was processed on August 14<sup>th</sup> and August 28<sup>th</sup> for all employees and Councilors. In total, 129 employees were paid.
- Utility Billing
  - 6,417 billing statements (including electronics) were mailed August 26<sup>th</sup> for a total of \$1,386,453.37 in utility revenue and \$169,901.06 in city service fee revenue.
  - On August 13<sup>th</sup>, 408 phone calls went out to notify customers they have a past due balance.
  - There was a total of 107 lockouts in August.
  - There was a total of 341 service requests in August: 39 move ins, 107 lock-offs, 11 re-read meters, 98 reconnects, 23 move outs, 7 leak checks, 6 changed meters, 28 turn ons, 3 turn offs, 9 meter installations, no meter removals, 1 water quality check, 1 pressure test, 3 emergency requests, no meter tests, no meter locates, 1 dead meter, and 4 miscellaneous request.

### Utility Billing Data

|                 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 |
|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Active Accounts | 6,659  | 6,663  | 6,665  | 6,665  | 6,668  | 6,674  | 6,685  | 6,738  | 6,743  | 6,754  | 6,754  | 6,754  | 6,795  |
| Penalty Applied | 335    | 346    | 483    | 348    | 331    | 192    | 316    | 104    | 199    | 304    | 211    | 338    | 209    |
| Lock Offs       | 95     | 85     | 76     | 96     | N/A    | 144    | 81     | 92     | 68     | 82     | 126    | 93     | 107    |

### Municipal Court Data

|                             | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Charges Filed               | 188    | 204    | 245    | 141    | 185    | 309    | 169    | 124    | 108    | 115    | 207    | 191    |        |
| Show Cause Issued           | 62     | 75     | 75     | 68     | 77     | 75     | 58     | 67     | 94     | 83     | 84     | 75     |        |
| Licenses Suspensions Issued | 56     | 34     | 73     | 45     | 43     | 30     | 44     | 44     | 45     | 57     | 50     | 44     |        |
| Warrants Issued             | 213    | 175    | 216    | 159    | 125    | 179    | 166    | 183    | 207    | 181    | 191    | 207    |        |
| Charges Disposed            | 213    | 200    | 292    | 180    | 175    | 241    | 278    | 218    | 188    | 93     | 138    | 250    |        |