



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

March 11, 2026

From: Brandon Neish, Finance Director

Subject: Department Report – February 2026

- Accounts Payable
 - Payments made in February 2026; 221 payments were processed for payments of \$780,676.27
 - January marked the first month the City used AvidXchange for the processing of invoices and payments. This is a new software procured by the City to enhance our processes and create efficiencies throughout the organization.
- 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. A draft report is targeted for the end of January 2026.
 - Staff absences are impacting the department's ability to complete its necessary steps.
 - Target completion date is March 2026.
- Payroll
 - Payroll was processed on February 13th and February 27th for all employees. In total, 121 employees were paid.
- Utility Billing
 - 6,356 billing statements (including electronics) were mailed February 26th for a total of \$1,087,020.37 in utility revenue and \$168,174.17 in city service fee revenue.
 - On February 12th, 355 phone calls went out to notify customers they have a past due balance.
 - There was a total of 83 lockouts in February.
 - There was a total of 343 service requests in February: 49 move ins, 83 lock-offs, 17 re-read meters, 82 reconnects, 28 move outs, 6 leak checks, 27 changed meters, 30 turn ons, 4 turn offs, 12 meter installations, no meter removals, no dead meters, no water quality checks, no pressure tests, no emergency requests, no meter tests, no meter locates, and 5 miscellaneous request.

Utility Billing Data

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
Active Accounts	6,646	6,639	6,632	6,636	6,651	6,655	6,658	6,659	6,663	6,665	6,665	6,668	6,674	6,674
Penalty Applied	165	220	263	87	189	327	268	335	346	483	348	331	192	316
Lock Offs	158	52	100	138	105	57	83	95	85	76	96	N/A	144	81

Municipal Court Data

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
Charges Filed	268	133	166	159	200	178	217	188	204	245	141	185	309	169
Show Cause Issued	69	66	55	53	61	62	66	62	75	75	68	77	75	58
Licenses Suspensions Issued	51	42	47	50	35	49	32	56	34	73	45	43	30	44
Warrants Issued	278	158	145	180	205	168	201	213	175	216	159	125	179	166
Charges Disposed	208	204	162	174	187	200	136	213	200	292	180	175	241	278