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MEMORANDUM

Finance Department

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

July 9, 2025

From: Brandon Neish, Finance Director

Subject: Department Report – June 2025

- Accounts Payable
 - Payments made in June 2025; 282 checks were processed for payments of \$864,782.46.
- Audit
 - Auditors were present for the interim field audit on August 15-16, 2024.
 - Auditors were present October 21-25, 2024 for the final field audit. Staff had a few items left to address, specifically capital assets, outstanding accounts payable, and some questions sent by auditors. Staff wrapped up all remaining items quickly to ensure a timely delivery of the audit report.
 - City received draft financial statements on June 27. Staff is reviewing the draft and moving toward a final draft.
- Budget
 - The Fiscal Year 2026 budget development process kicked off in December with the development of year-end estimates by Department Directors. To-date, year-end estimates, revenue projections, and 2026 budget requests have been completed. The City Manager (Budget Officer) and Finance Director have met with each of the Directors regarding their budgets.
 - The first Budget Committee meeting was held on April 16th at noon. The Committee received the 2026 Proposed Budget, the Budget Message delivered by the Budget Officer, elect a chair and secretary, and selected dates for future presentation & deliberation meetings. The Committee met again on May 6th for continued discussions and ultimately approved the budget as proposed.
 - The City Council adopted the 2026 fiscal year on June 11th during the Council meeting.
- Payroll
 - Payroll was processed on June 6th and June 20th for all employees. In total, 126 employees were paid in June.

- Utility Billing

- 6,587 billing statements (including electronics) were mailed June 30th for a total of \$1,224,227.70 in utility revenue and \$183,833.78 in city service fee revenue.
- On June 13th, 383 phone calls went out to notify customers they have a past due balance.
- There was a total of 57 lockouts in May.
- There was a total of 339 service requests in June: 62 move ins, 60 lock-offs, 13 re-read meters, 48 reconnects, 53 move outs, 11 leak checks, 33 changed meters, 29 turn ons, 3 turn offs, 12 meter installations, 2 meter removals, 1 dead meter, no water quality checks, 2 pressure tests, 1 emergency request, no meter tests, no meter locates, 1 lid hazard, and 8 miscellaneous requests.

Utility Billing Data

	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
Active Accounts	6,619	6,641	6,641	6,641	6,641	6,645	6,645	6,646	6,639	6,632	6,636	6,651	6,655
Penalty Applied	309	11	246	249	83	225	417	165	220	263	87	189	327
Lock Offs	77	136	72	86	118	82	N/A	158	52	100	138	105	57

Municipal Court Data

	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
Charges Filed	148	210	194	151	189	130	125	268	133	166	159	200	178
Show Cause Issued	46	66	41	56	65	66	76	69	66	55	53	61	62
Licenses Suspensions Issued	33	52	47	41	68	47	19	51	42	47	50	35	49
Warrants Issued	166	160	199	171	205	197	115	278	158	145	180	205	168
Charges Disposed	161	177	170	162	186	159	113	208	204	162	174	187	200