



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

October 8, 2025

From: Brandon Neish, Finance Director

Subject: Department Report – September 2025

- Accounts Payable
 - Payments made in September 2025; 190 payments were processed for payments of \$2,074,483.49.
- 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. The projected calendar for the audit is as follows:
 - Staff will begin dialing in workpapers and a final trial balance with a projected completion date of Friday, October 17th.
 - Staff will begin drafting the annual report document with an estimated completion by Thanksgiving.
 - Final field audit is scheduled for the week of November 3rd. Staff will have all documents, workpapers, trial balance, and financial report draft ready for review by the firm.
 - Staff is targeting a December 31st completion date.
- Payroll
 - Payroll was processed on September 12th and September 26th for all employees. In total, 125 employees were paid in September.
- Utility Billing
 - 6,593 billing statements (including electronics) were mailed September 29th for a total of \$1,368,344.63 in utility revenue and \$183,533.77 in city service fee revenue.
 - On Sept. 19th, 225 phone calls went out to notify customers they have a past due balance.
 - There was a total of 85 lockouts in September.
 - There was a total of 400 service requests in September: 64 move ins, 85 lock-offs, 34 re-read meters, 56 reconnects, 45 move outs, 28 leak checks, 32 changed meters, 28 turn ons, 7 turn offs, 6 meter installations, 2 meter removals, 1 dead meter, 1 water quality check, 1 pressure test, 1 emergency request, no meter tests, no meter locates, and 9 miscellaneous request.

Utility Billing Data

	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25
Active Accounts	6,641	6,641	6,645	6,645	6,646	6,639	6,632	6,636	6,651	6,655	6,658	6,659	6,663
Penalty Applied	249	83	225	417	165	220	263	87	189	327	268	335	346
Lock Offs	86	118	82	N/A	158	52	100	138	105	57	83	95	85

Municipal Court Data

	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25
Charges Filed	151	189	130	125	268	133	166	159	200	178	217	188	204
Show Cause Issued	56	65	66	76	69	66	55	53	61	62	66	62	75
Licenses Suspensions Issued	41	68	47	19	51	42	47	50	35	49	32	56	34
Warrants Issued	171	205	197	115	278	158	145	180	205	168	201	213	175
Charges Disposed	162	186	159	113	208	204	162	174	187	200	136	213	200