



# MEMORANDUM

Finance Department

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**TO: Mayor Jackola and City Council**  
**Ron Whitlatch, Interim City Manager**

**FROM: Brandon Neish, Finance Director**

**RE: Department Report – June 2024**

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- Accounts Payable
  - Payments made in June 2024; 171 checks were processed for payments of \$836,929.30.
- Payroll
  - Payroll was processed on June 7<sup>th</sup> and June 21<sup>st</sup> for all employees. In total, 130 employees were paid during the month of June.
  - The following adjustments have processed since January 1, 2024 for payroll errors:
    - January 2024:
      - W-2s were initially issued by ADP on January 10, 2024. Wages and taxes were correct, information in box 12 was not. Staff immediately engaged with the vendor and the issue stemmed from coding that was incorrectly applied within the vendor's system at implementation. Corrected W-2s were issued and staff was notified throughout the process. Adjustments which would normally be paid by the City will be covered by the vendor due to their mistakes.
      - A reprinted check was done for an employee with incorrect banking information entered.
      - 14 employees had the wrong FSA amounts withheld in January. The withholding amount was for the prior year. Employees were contacted and the corrections were made either on the next payroll or over the next three pay dates.
    - February 2024:
      - An employee identified that the 2-hour minimum for callback time did not calculate correctly (missed 1.4 hours of additional time at OT rate).
    - March 2024:
      - Time recorded for training days was miscoded during review as "no pay" days. For police employees, if there is a training day on a normally scheduled day off, they attend and take no pay for the day then are awarded an alternately scheduled day to take off as a "training day." The issue was identified by a shift supervisor and reported to Payroll. Checks were cut on the same day as pay day.
    - April 2024:
      - No adjustments recorded in April.

- May 2024:
    - Employee notified Payroll of potential overpayment. Employee works overnight shifts beginning at 6pm. Hours for second half of shift should have been recorded on timesheet on next day but were recorded on same day, resulting in OT instead of regular time.
  - June 2024:
    - A new allowance for the 2024 benefits calendar allows domestic partners to be covered under an employee's insurance. There is no impact to state taxes but for the federal level, domestic partner insurance benefits are considered taxable. When the necessary codes were originally set up using ADPs wizard, the tax calculations for the state income taxes did not calculate correctly. Staff fixed the codes with ADP assistance and reversed/reissued the checks and related taxes. A few employees received small checks for the state tax difference.
    - A Police Officer was due to receive Team Leader pay beginning May 19<sup>th</sup>. The pay adjust was not completed until 6/4, resulting in retro payments.
    - Staff was notified that premium pay for a Police Officer was missed on paychecks since their start in February 2024. A separate check was produced for the employee to distribute the necessary premium earnings.
- Budget
  - The City Council adopted the FY25 budget during the Council meeting on June 12, 2024.
- Audit
  - Staff completed the final field audit in November 2023 with a few items outstanding at time of auditors' departure.
  - Requested additional documentation was submitted by mid-December 2023.
  - Staff inquired with audit team in March regarding the status and availability to complete review.
  - Final drafts of financial statements were sent last full week of April for sign off.
  - Auditors completed review of financial statements on May 23, 2024. Staff is reviewing recommendations and making necessary changes.
  - A full financial report was completed June 24<sup>th</sup> for the first draft. Initial review has yielded a few adjustments needed. Final report will be complete in time for Council presentation at the August City Council meeting.
- **Utility Billing:**
  - 6,574 billing statements (including electronics) were mailed June 28<sup>th</sup> for a total of \$1,220,788 in utility revenue.
  - 47 Owner Lien (past due) notification letters were mailed.
  - On June 21<sup>st</sup>, 176 phone calls went out to notify customers they have a past due balance.
  - There were a total of 77 lockouts in May.
  - There was a total of 316 service requests in May: 62 move ins, 77 lock-offs, 15 re-read meters, 53 reconnects, 40 move outs, 17 leak checks, 6 changed meters, 25 turn ons, 5 turn offs, 8 meter installations, 1 meter removal, no dead meters, no water quality checks, 1 pressure test, no emergency requests, 1 meter test, no meter locates and 5 miscellaneous requests.

### Utility Billing Data

	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Active Accounts	6,459	6,459	6,516	6,516	6,555	6,582	6,581	6,581	6,581	6,581	6,598	6,614	6,619
Penalty Applied	296	236	265	280	365	234	426	426	426	426	273	159	309
Lock Offs	71	74	0	100	73	114	N/A	107	77	135	71	118	77

### Municipal Court Data

Data for May & June 2024 not available due to software issues. Will update table when available.

	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Charges Filed	129	102	137	166	109	180	102	241	95	132	158	235	148
Show Cause Issued	42	54	48	56	61	55	45	50	55	53	58	58	46
Licenses Suspensions Issued	23	20	38	32	30	20	47	39	51	38	38	52	33
Warrants Issued	144	160	231	203	150	169	141	174	202	164	108	205	166
Charges Disposed	80	137	141	123	121	92	170	163	196	117	122		