



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

May 13, 2026

From: Brandon Neish, Finance Director

Subject: Department Report – April 2026

- Accounts Payable
 - Payments made in April 2026; 267 payments were processed for payments of \$3,143,462.16
- 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.
 - 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.
 - Estimated date for completed report is May 2026.
- Payroll
 - Payroll was processed on April 10th and April 24th for all employees. In total, 120 employees were paid.
- Utility Billing
 - 6,385 billing statements (including electronics) were mailed April 28th for a total of \$1,170,018.70 in utility revenue and \$168,577.45 in city service fee revenue.
 - On April 17th, 251 phone calls went out to notify customers they have a past due balance.
 - There was a total of 68 lockouts in April.
 - There was a total of 340 service requests in April: 57 move ins, 74 lock-offs, 4 re-read meters, 67 reconnects, 37 move outs, 12 leak checks, 22 changed meters, 39 turn ons, 9 turn offs, 11 meter installations, no meter removals, no dead meters, no water quality checks, no pressure tests, 4 emergency requests, no meter tests, no meter locates, and 4 miscellaneous request.

Utility Billing Data

	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
Active Accounts	6,636	6,651	6,655	6,658	6,659	6,663	6,665	6,665	6,668	6,674	6,685	6,738	6,743
Penalty Applied	87	189	327	268	335	346	483	348	331	192	316	104	199
Lock Offs	138	105	57	83	95	85	76	96	N/A	144	81	92	68

Municipal Court Data

	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
Charges Filed	159	200	178	217	188	204	245	141	185	309	169	124	108
Show Cause Issued	53	61	62	66	62	75	75	68	77	75	58	67	94
Licenses Suspensions Issued	50	35	49	32	56	34	73	45	43	30	44	44	45
Warrants Issued	180	205	168	201	213	175	216	159	125	179	166	183	207
Charges Disposed	174	187	200	136	213	200	292	180	175	241	278	218	188