



MEMORANDUM

Finance Department

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

FROM: Brandon Neish, Finance Director

RE: Department Report – March 2025

- Accounts Payable
 - Payments made in March 2025; 170 checks were processed for payments of \$950,431.98.
 - Christopher Berry was hired to fill the vacant Accounts Payable Clerk role. Christopher comes to the Finance Department from Public Works, and we look forward to having him as a part of the team!
- Audit
 - Auditors were present for the interim field audit on August 15-16.
 - Auditors were present October 21-25 for the final field audit. Staff has a few items left to address, specifically capital assets, outstanding accounts payable, and some questions sent by auditors. Staff is attempting to wrap up all remaining items quickly to ensure a timely delivery of the audit report.
 - Auditors are preparing the draft financial statements, indicating the final steps are near and a published report should be available soon. Target meeting for presentation is May 2025.
- 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 is scheduled for April 16th at noon. The Committee will receive the 2026 Proposed Budget, the Budget Message delivered by the Budget Officer, elect a chair and vice-chair, and select dates for future presentation & deliberation meetings.
- Payroll
 - Payroll was processed on March 14th and 28th for all employees. In total, 119 employees were paid in March.
- Utility Billing
 - 6,632 billing statements (including electronics) were mailed March 26th for a total of \$1,057,960.85 in utility revenue and \$184,748.10 in city service fee revenue.
 - 48 Owner Lien (past due) notification letters were mailed.
 - On March 14th, 361 phone calls went out to notify customers they have a past due balance.
 - There was a total of 100 lockouts in March.
 - There was a total of 363 service requests in March: 61 move ins, 100 lock-offs, 17 re-read meters, 84 reconnects, 28 move outs, 16 leak checks, 7 changed meters, 24 turn ons, 8 turn offs, 8 meter installations, 4 meter removals, no dead meters, no water quality checks, 1 pressure test, 2 emergency requests, no meter tests, no meter locates and 3 miscellaneous requests.

Utility Billing Data

	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
Active Accounts	6,581	6,598	6,614	6,619	6,641	6,641	6,641	6,641	6,645	6,645	6,646	6,639	6,632
Penalty Applied	426	273	159	309	11	246	249	83	225	417	165	220	263
Lock Offs	135	71	118	77	136	72	86	118	82	N/A	158	52	100

Municipal Court Data

	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
Charges Filed	132	158	235	148	210	194	151	189	130	125	268	133	166
Show Cause Issued	53	58	58	46	66	41	56	65	66	76	69	66	55
Licenses Suspensions Issued	38	38	52	33	52	47	41	68	47	19	51	42	47
Warrants Issued	164	108	205	166	160	199	171	205	197	115	278	158	145
Charges Disposed	117	122	177	161	177	170	162	186	159	113	208	204	162