



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

August 12, 2026

From: Brandon Neish, Finance Director

Subject: Department Report – July 2026

- Accounts Payable
 - Payments made in July 2026; 384 payments were processed for a total of \$2,896,576.09.
- 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.
 - Draft statements were sent to the auditors August 4th for review.
- Payroll
 - Payroll was processed on July 3rd, July 17th, and July 31st for all employees and Councilors. In total, 134 employees were paid.
- Utility Billing
 - 6,407 billing statements (including electronics) were mailed July 25th for a total of \$1,288,876.19 in utility revenue and \$168,935.40 in city service fee revenue.
 - On July 16th, 306 phone calls went out to notify customers they have a past due balance.
 - There was a total of 93 lockouts in July.
 - There was a total of 343 service requests in July: 61 move ins, 93 lock-offs, 12 re-read meters, 64 reconnects, 28 move outs, 20 leak checks, 10 changed meters, 36 turn ons, 5 turn offs, 4 meter installations, 1 meter removal, no water quality checks, 1 pressure test, 4 emergency requests, no meter tests, no meter locates, 1 dead meter, and 3 miscellaneous request.

Utility Billing Data

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26
Active Accounts	6,658	6,659	6,663	6,665	6,665	6,668	6,674	6,685	6,738	6,743	6,754	6,754	6,754
Penalty Applied	268	335	346	483	348	331	192	316	104	199	304	211	338
Lock Offs	83	95	85	76	96	N/A	144	81	92	68	82	126	93

Municipal Court Data

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26
Charges Filed	217	188	204	245	141	185	309	169	124	108	115	207	191
Show Cause Issued	66	62	75	75	68	77	75	58	67	94	83	84	75
Licenses Suspensions Issued	32	56	34	73	45	43	30	44	44	45	57	50	44
Warrants Issued	201	213	175	216	159	125	179	166	183	207	181	191	207
Charges Disposed	136	213	200	292	180	175	241	278	218	188	93	138	250