



# MEMORANDUM

Finance Department

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

**FROM: Brandon Neish, Finance Director**

**RE: Department Report – April 2025**

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- Accounts Payable
  - Payments made in April 2025; 262 checks were processed for payments of \$2,513,404.13.
- Audit
  - Auditors were present for the interim field audit on August 15-16, 2024.
  - Auditors were present October 21-25, 2024 for the final field audit. Staff had a few items left to address, specifically capital assets, outstanding accounts payable, and some questions sent by auditors. Staff wrapped 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.
- Budget
  - The Fiscal Year 2026 budget development processed 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 was held on April 16<sup>th</sup> at noon. The Committee received the 2026 Proposed Budget, the Budget Message delivered by the Budget Officer, elect a chair and secretary, and selected dates for future presentation & deliberation meetings. The Committee met again on May 6<sup>th</sup> with May 7<sup>th</sup> being held for continued discussions.
- Payroll
  - Payroll was processed on April 11<sup>th</sup> and April 25<sup>th</sup> for all employees. In total, 123 employees were paid in April.
- Utility Billing
  - 6,324 billing statements (including electronics) were mailed April 28<sup>th</sup> for a total of \$1,064,422.87 in utility revenue and \$166,931.88 in city service fee revenue.
  - 11 Owner Lien (past due) notification letters were mailed.
  - On April 10<sup>th</sup>, 431 phone calls went out to notify customers they have a past due balance.
  - There was a total of 138 lockouts in February.
  - There was a total of 425 service requests in April: 59 move ins, 138 lock-offs, 1 re-read meters, 100 reconnects, 30 move outs, 23 leak checks, 29 changed meters, 25 turn ons, 5 turn offs, 3 meter installations, 1 meter removal, no dead meters, 1 water quality check, no pressure tests, 2 emergency requests, no meter tests, no meter locates and 8 miscellaneous requests.

**Utility Billing Data**

|                 | Apr-24 | May-24 | Jun-24 | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 |
|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Active Accounts | 6,598  | 6,614  | 6,619  | 6,641  | 6,641  | 6,641  | 6,641  | 6,645  | 6,645  | 6,646  | 6,639  | 6,632  | 6,636  |
| Penalty Applied | 273    | 159    | 309    | 11     | 246    | 249    | 83     | 225    | 417    | 165    | 220    | 263    | 87     |
| Lock Offs       | 71     | 118    | 77     | 136    | 72     | 86     | 118    | 82     | N/A    | 158    | 52     | 100    | 138    |

**Municipal Court Data**

|                             | Apr-24 | May-24 | Jun-24 | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Charges Filed               | 158    | 235    | 148    | 210    | 194    | 151    | 189    | 130    | 125    | 268    | 133    | 166    | 159    |
| Show Cause Issued           | 58     | 58     | 46     | 66     | 41     | 56     | 65     | 66     | 76     | 69     | 66     | 55     | 53     |
| Licenses Suspensions Issued | 38     | 52     | 33     | 52     | 47     | 41     | 68     | 47     | 19     | 51     | 42     | 47     | 50     |
| Warrants Issued             | 108    | 205    | 166    | 160    | 199    | 171    | 205    | 197    | 115    | 278    | 158    | 145    | 180    |
| Charges Disposed            | 122    | 177    | 161    | 177    | 170    | 162    | 186    | 159    | 113    | 208    | 204    | 162    | 174    |