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# MEMORANDUM

## *Finance Department*

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

September 2, 2025

From: Brandon Neish, Finance Director

Subject: Department Report – August 2025

- Accounts Payable
  - Payments made in July 2025; 241 checks were processed for payments of \$2,150,421.64.
- Audit
  - The FY2024 Annual Financial Report was delivered to the City Council on August 27, 2025.
  - 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. The projected calendar for the audit is as follows:
    - Staff will begin dialing in workpapers and a final trial balance with a projected completion date of Friday, October 10<sup>th</sup>.
    - Staff will begin drafting the annual report document with an estimated completion by Thanksgiving.
    - Final field audit is scheduled for the week of December 8<sup>th</sup>. This was the first available date per the third-party audit firm. Staff will have all documents, workpapers, trial balance, and financial report draft ready for review by the firm.
      - With this being first available, the City has been informed that we will be unable to meet the December 31<sup>st</sup> deadline for completion. Auditors have accepted a proposed completion date by end of January 2026.
- Payroll
  - Payroll was processed on August 1<sup>st</sup>, August 15<sup>th</sup>, and August 29<sup>th</sup> for all employees. In total, 122 employees were paid in August.
- Utility Billing
  - 6,342 billing statements (including electronics) were mailed August 28<sup>th</sup> for a total of \$1,291,717.70 in utility revenue and \$167,194.40 in city service fee revenue.
  - On August 14<sup>th</sup>, 332 phone calls went out to notify customers they have a past due balance.
  - There was a total of 95 lockouts in August.

- There was a total of 374 service requests in August: 78 move ins, 95 lock-offs, 16 re-read meters, 87 reconnects, 35 move outs, 12 leak checks, 13 changed meters, 22 turn ons, 1 turn off, 2 meter installations, 2 meter removals, no dead meters, 2 water quality checks, 2 pressure tests, 2 emergency requests, no meter tests, 1 meter locate, and 4 miscellaneous request.

#### Utility Billing Data

	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Active Accounts	6,641	6,641	6,641	6,645	6,645	6,646	6,639	6,632	6,636	6,651	6,655	6,658	6,659
Penalty Applied	246	249	83	225	417	165	220	263	87	189	327	268	246
Lock Offs	72	86	118	82	N/A	158	52	100	138	105	57	83	95

#### Municipal Court Data

	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Charges Filed	194	151	189	130	125	268	133	166	159	200	178	217	188
Show Cause Issued	41	56	65	66	76	69	66	55	53	61	62	66	62
Licenses Suspensions Issued	47	41	68	47	19	51	42	47	50	35	49	32	56
Warrants Issued	199	171	205	197	115	278	158	145	180	205	168	201	213
Charges Disposed	170	162	186	159	113	208	204	162	174	187	200	136	213