



# MEMORANDUM

Finance Department

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

**FROM: Brandon Neish, Finance Director**

**RE: Department Report – March 2024**

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- Accounts Payable
  - Payments made in March 2024; 197 checks were processed for payments of \$2,069,222.42.
- Payroll
  - Payroll was processed on March 1<sup>st</sup>, March 15<sup>th</sup>, and March 29<sup>th</sup> for all employees. In total, 143 employees were paid during the month of January. Payroll was also processed on February 2<sup>nd</sup> and February 16<sup>th</sup>. In total, 129 employees were paid during the month of February.
  - The following adjustments have processed since January 1, 2024 for payroll errors:
    - January 2024:
      - W-2s were initially issued by ADP on January 10, 2024. Wages and taxes were correct, information in box 12 was not. Staff immediately engaged with the vendor and the issue stemmed from coding that was incorrectly applied within the vendor's system at implementation. Corrected W-2s were issued and staff was notified throughout the process. Adjustments which would normally be paid by the City will be covered by the vendor due to their mistakes.
      - A reprinted check was done for an employee with incorrect banking information entered.
      - 14 employees had the wrong FSA amounts withheld in January. The withholding amount was for the prior year. Employees were contacted and the corrections were made either on the next payroll or over the next three pay dates.
    - February 2024:
      - An employee identified that the 2 hour minimum for callback time did not calculate correctly (missed 1.4 hours of additional time at OT rate).
    - March 2024:
      - Time recorded for training days was miscoded during review as "no pay" days. For police employees, if there is a training day on a normally scheduled day off, they attend and take no pay for the day then are awarded an alternately scheduled day to take off as a "training day." The issue was identified by a shift supervisor and reported to Payroll. Checks were cut on the same day as pay day.

- Budget
  - The FY2025 budget process began December 21 with personnel estimates for the remainder of the fiscal year completed by Finance staff.
  - Departments began entering their estimates for 2024 expenditures December 26 and completed on January 19.
  - Departments completed their requested budgets on February 9 with subsequent review by the Interim City Manager and Finance Director completed the following week.
  - Interim City Manager and Finance Director met with each Director February 26 – March 1 to review their requested budgets.
  - The FY2025 Proposed Budget was released April 2<sup>nd</sup> for public consumption via the City's new platform in partnership with ClearGov.
- **Utility Billing:**
  - 6,525 billing statements (including electronics) were mailed March 27<sup>th</sup> for a total of \$1,022,214 in utility revenue.
  - 57 Owner Lien (past due) notification letters were mailed.
  - On March 15<sup>th</sup>, 287 phone calls went out to notify customers they have a past due balance.
  - There were a total of 135 lockouts in March.
  - There was a total of 428 service requests in March: 66 move ins, 135 lock-offs, 18 re-read meters, 131 reconnects, 22 move outs, 12 leak checks, 4 changed meters, 13 turn ons, 11 turn offs, 9 meter installations, no meter removals, no dead meters, no water quality checks, no pressure tests, 2 emergency requests, no meter tests, no meter locates and 5 miscellaneous requests.

#### Utility Billing Data

	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
Active Accounts	6,459	6,459	6,459	6,459	6,459	6,516	6,516	6,555	6,582	6,581	6,581	6,581	6,581
Penalty Applied	953	721	N/A	296	236	265	280	365	234	426	426	426	426
Lock Offs	68	68	83	71	74	0	100	73	114	N/A	N/A	N/A	N/A

#### Municipal Court Data

	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
Charges Filed	134	100	94	129	102	137	166	109	180	102	241	95	132
Show Cause Issued	39	34	43	42	54	48	56	61	55	45	50	55	53
Licenses Suspensions Issued	10	30	22	23	20	38	32	30	20	47	39	51	38
Warrants Issued	159	180	154	144	160	231	203	150	169	141	174	202	164
Charges Disposed	99	168	115	80	137	141	123	121	92	170	163	196	117

