



MEMORANDUM

Finance Department

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

FROM: Brandon Neish, Finance Director

RE: Department Report – May 2024

- Accounts Payable
 - Payments made in May 2024; 160 checks were processed for payments of \$1,620,134.90.
- Payroll
 - Payroll was processed on May 10th and May 24th for all employees. In total, 129 employees were paid during the month of May.
 - 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.
 - April 2024:
 - No adjustments recorded in April.

- May 2024:
 - Employee notified Payroll of potential overpayment. Employee works overnight shifts beginning at 6pm. Hours for second half of shift should have been recorded on timesheet on next day but were recorded on same day, resulting in OT instead of regular time.
- Budget
 - The FY2025 budget was approved by the Committee with two (2) changes requested by staff for a council dais and funds to repay an interfund loan to be established in FY2024. The budget now moves to the City Council for review, another public hearing, and adoption on June 12, 2024.
- Audit
 - Staff completed the final field audit in November 2023 with a few items outstanding at time of auditors' departure.
 - Requested additional documentation was submitted by mid-December 2023.
 - Staff inquired with audit team in March regarding the status and availability to complete review.
 - Final drafts of financial statements were sent last full week of April for sign off.
 - Auditors completed review of financial statements on May 23, 2024. Staff is reviewing recommendations and making necessary changes. Full financial report should be complete by end of June with auditor review following.
- **Utility Billing:**
 - 6,277 billing statements (including electronics) were mailed May 28th for a total of \$1,063,353 in utility revenue.
 - 14 Owner Lien (past due) notification letters were mailed.
 - On May 9th, 376 phone calls went out to notify customers they have a past due balance.
 - There were a total of 118 lockouts in May.
 - There was a total of 378 service requests in May: 56 move ins, 118 lock-offs, 8 re-read meters, 110 reconnects, 32 move outs, 11 leak checks, 4 changed meters, 28 turn ons, 5 turn offs, 1 meter installation, 3 meter removals, no dead meters, no water quality checks, no pressure tests, no emergency requests, no meter tests, 1 meter locate and 1 miscellaneous request.

Utility Billing Data

	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
Active Accounts	6,459	6,459	6,459	6,516	6,516	6,555	6,582	6,581	6,581	6,581	6,581	6,598	6,614
Penalty Applied	N/A	296	236	265	280	365	234	426	426	426	426	273	159
Lock Offs	83	71	74	0	100	73	114	N/A	107	77	135	71	118

Municipal Court Data

Data for May 2025 not available due to software issues. Will update table when available.

	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
Charges Filed	94	129	102	137	166	109	180	102	241	95	132	158	
Show Cause Issued	43	42	54	48	56	61	55	45	50	55	53	58	
Licenses Suspensions Issued	22	23	20	38	32	30	20	47	39	51	38	38	
Warrants Issued	154	144	160	231	203	150	169	141	174	202	164	108	
Charges Disposed	115	80	137	141	123	121	92	170	163	196	117	122	