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MEMORANDUM

Finance Department

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

January 14, 2026

From: Brandon Neish, Finance Director

Subject: Department Report – December 2025

- Accounts Payable
 - Payments made in December 2025; 161 payments were processed for payments of \$566,800.97
- 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. 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 17th.
 - Staff will begin drafting the annual report document with an estimated completion by Thanksgiving.
 - Final field audit occurred the week of November 3rd. Auditors are still reviewing documents submitted and requesting documentation to complete necessary reviews. A draft report is targeted for the end of January 2026.
 - Staff absences are impacting the department's ability to complete its necessary steps.
 - Target completion date has moved to February 2026.
- Payroll
 - Payroll was processed on December 5th and December 19th for all employees. In total, 132 employees were paid.
- Utility Billing
 - 6,603 billing statements (including electronics) were mailed December 31st for a total of \$1,142,815.16 in utility revenue and \$183,909.77 in city service fee revenue.
 - On December 12th, 398 phone calls went out to notify customers they have a past due balance.
 - There were no lockouts in December due to the holidays.
 - There was a total of 139 service requests in December: 39 move ins, no lock-offs, 13 re-read meters, 2 reconnects, 19 move outs, 12 leak checks, 23 changed meters, 16 turn ons, 3 turn offs, 6 meter installations, no meter removals, no dead meters, no water quality checks, no

pressure tests, 1 emergency request, no meter tests, no meter locates, and 5 miscellaneous request.

Utility Billing Data

	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
Active Accounts	6,645	6,646	6,639	6,632	6,636	6,651	6,655	6,658	6,659	6,663	6,665	6,665	6,668
Penalty Applied	417	165	220	263	87	189	327	268	335	346	483	348	331
Lock Offs	N/A	158	52	100	138	105	57	83	95	85	76	96	N/A

Municipal Court Data

	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
Charges Filed	125	268	133	166	159	200	178	217	188	204	245	141	185
Show Cause Issued	76	69	66	55	53	61	62	66	62	75	75	68	77
Licenses Suspensions Issued	19	51	42	47	50	35	49	32	56	34	73	45	43
Warrants Issued	115	278	158	145	180	205	168	201	213	175	216	159	125
Charges Disposed	113	208	204	162	174	187	200	136	213	200	292	180	175