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MEMORANDUM

Finance Department

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

June 11, 2025

From: Brandon Neish, Finance Director

Subject: Department Report – May 2025

- Accounts Payable
 - Payments made in May 2025; 121 checks were processed for payments of \$1,508,481.06.
- 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 process 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 16th 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 6th for continued discussions and ultimately approved the budget as proposed.
- Payroll
 - Payroll was processed on May 9th and May 23rd for all employees. In total, 122 employees were paid in May.

- Utility Billing
 - 6,311 billing statements (including electronics) were mailed May 28th for a total of \$1,064,247.64 in utility revenue and \$166,976.03 in city service fee revenue.
 - 30 Owner Lien (past due) notification letters were mailed.
 - On May 16th, 321 phone calls went out to notify customers they have a past due balance.
 - There was a total of 105 lockouts in May.
 - There was a total of 385 service requests in May: 54 move ins, 105 lock-offs, 8 re-read meters, 78 reconnects, 40 move outs, 10 leak checks, 28 changed meters, 37 turn ons, 4 turn offs, 4 meter installations, 4 meter removals, no dead meters, no water quality checks, 1 pressure test, 4 emergency requests, no meter tests, no meter locates, 1 request to install a hand valve, and 7 miscellaneous requests.

Utility Billing Data

	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25
Active Accounts	6,614	6,619	6,641	6,641	6,641	6,641	6,645	6,645	6,646	6,639	6,632	6,636	6,651
Penalty Applied	159	309	11	246	249	83	225	417	165	220	263	87	189
Lock Offs	118	77	136	72	86	118	82	N/A	158	52	100	138	105

Municipal Court Data

	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25
Charges Filed	235	148	210	194	151	189	130	125	268	133	166	159	200
Show Cause Issued	58	46	66	41	56	65	66	76	69	66	55	53	61
Licenses Suspensions Issued	52	33	52	47	41	68	47	19	51	42	47	50	35
Warrants Issued	205	166	160	199	171	205	197	115	278	158	145	180	205
Charges Disposed	177	161	177	170	162	186	159	113	208	204	162	174	187