



# 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 – November 2024**

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- Accounts Payable
  - Payments made in November 2024; 245 checks were processed for payments of \$1,991,632.58.
- Payroll
  - Payroll was processed on November 8<sup>th</sup> and November 22<sup>nd</sup> for all employees. In total, 122 employees were paid during the month of November.
  - The following adjustments have processed since July 1, 2024 for payroll errors:
    - July 2024:
      - Employee had call back on the timecard that was missed on import into payroll. A manual check was completed on pay day (June 19<sup>th</sup>) for the missing call back hours.
      - Employee had overtime that was related to a contract provision. The time was placed on the timecard on June 30 but should have been listed on another date to ensure pay changes on July 1 were used for the OT calculation. The employee was paid for the additional rate of pay by a manual check.
    - August 2024:
      - Employee received retro pay in August due to timing of formalizing changes in employment status.
      - 9.5 hours was recorded on employee timecard for three days. Hours should have been 10 (likely reducing due to automatic lunch). Employee was paid for additional hours on next paycheck.
      - Two police employees were paid retro wages after pay range was revised due to market adjustment. Changes were backdated to previous pay period, requiring retro pay.
    - September 2024:
      - Employee missed recording four hours on timecard which was not caught by supervisor or payroll staff during processing. Manual check cut for missed hours.
    - October 2024:
      - No errors were identified for October.
    - November 2024:
      - Excess compensatory hours that purged from an employee's bank due to maximum threshold were not cashed out on their paycheck as required. This was an error made due

to a filter on a report ran prior to each payroll. Report has been fixed and manual check was cut for missed hours.

- Audit
  - Auditors were present for the interim field audit on August 15-16.
  - Auditors were present October 21-25 for the final field audit. Staff has a few items left to address, specifically capital assets, outstanding accounts payable, and some questions sent by auditors. Staff is attempting to wrap up all remaining items quickly to ensure a timely delivery of the audit report.
  
- Utility Billing:
  - 6,325 billing statements (including electronics) were mailed November 26<sup>th</sup> for a total of \$1,124,181.56 in utility revenue.
  - 39 Owner Lien (past due) notification letters were mailed.
  - On November 15<sup>th</sup>, 305 phone calls went out to notify customers they have a past due balance.
  - There were a total of 82 lockouts in November.
  - There was a total of 316 service requests in November: 58 move ins, 82 lock-offs, 15 re-read meters, 75 reconnects, 27 move outs, 9 leak checks, 8 changed meters, 19 turn ons, 8 turn offs, 4 meter installations, no meter removals, no dead meters, no water quality checks, 2 pressure tests, 3 emergency requests, no meter tests, no meter locates and 6 miscellaneous requests.

#### Utility Billing Data

	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24
Active Accounts	6,582	6,581	6,581	6,581	6,581	6,598	6,614	6,619	6,641	6,641	6,641	6,641	6,645
Penalty Applied	234	426	426	426	426	273	159	309	11	246	249	83	225
Lock Offs	114	N/A	107	77	135	71	118	77	136	72	86	118	82

#### Municipal Court Data

	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24
Charges Filed	180	102	241	95	132	158	235	148	210	194	151	189	130
Show Cause Issued	55	45	50	55	53	58	58	46	66	41	56	65	66
Licenses Suspensions Issued	20	47	39	51	38	38	52	33	52	47	41	68	47
Warrants Issued	169	141	174	202	164	108	205	166	160	199	171	205	197
Charges Disposed	92	170	163	196	117	122	177	161	177	170	162	186	159