



MEMORANDUM

Finance Department

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

FROM: Brandon Neish, Finance Director

RE: Department Report – April 2024

- Accounts Payable
 - Payments made in April 2024; 269 checks were processed for payments of \$2,268,411.81.
- Payroll
 - Payroll was processed on April 12th and April 26th for all employees. In total, 131 employees were paid during the month of April.
 - 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.

- 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 2nd for public consumption via the City's new platform in partnership with ClearGov.
 - The Budget Committee met on April 3rd to receive the FY2025 Proposed Budget and receive the Budget Message. Subsequent meetings were held on April 29th and 30th to review and discuss the 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, draft of annual financial report will follow.
- **Utility Billing:**
 - 6,268 billing statements (including electronics) were mailed April 26th for a total of \$1,038,330 in utility revenue.
 - 43 Owner Lien (past due) notification letters were mailed.
 - On April 11th, 339 phone calls went out to notify customers they have a past due balance.
 - There were a total of 71 lockouts in April.
 - There was a total of 291 service requests in April: 54 move ins, 71 lock-offs, 11 re-read meters, 64 reconnects, 28 move outs, 4 leak checks, 3 changed meters, 28 turn ons, 9 turn offs, 11 meter installations, no meter removals, 1 dead meter, no water quality checks, 1 pressure test, 1 emergency request, 2 meter tests, no meter locates and 3 miscellaneous requests.

Utility Billing Data

	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24
Active Accounts	6,459	6,459	6,459	6,459	6,516	6,516	6,555	6,582	6,581	6,581	6,581	6,581	6,598
Penalty Applied	721	N/A	296	236	265	280	365	234	426	426	426	426	273
Lock Offs	68	83	71	74	0	100	73	114	N/A	107	77	135	71

Municipal Court Data

	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24
Charges Filed	100	94	129	102	137	166	109	180	102	241	95	132	158
Show Cause Issued	34	43	42	54	48	56	61	55	45	50	55	53	58
Licenses Suspensions Issued	30	22	23	20	38	32	30	20	47	39	51	38	38
Warrants Issued	180	154	144	160	231	203	150	169	141	174	202	164	108
Charges Disposed	168	115	80	137	141	123	121	92	170	163	196	117	122