



# MEMORANDUM

Finance Department

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

**FROM: Brandon Neish, Finance Director**

**RE: Department Report – February 2025**

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- Accounts Payable
  - Payments made in February 2025; 153 checks were processed for payments of \$325,661.09.
- 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.
  - Auditors are preparing the draft financial statements, indicating the final steps are near and a published report should be available soon. Target meeting for presentation is April 2025.
- Budget
  - The Fiscal Year 2026 budget development processed 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 is scheduled for April 16<sup>th</sup> at noon. The Committee will receive the 2026 Proposed Budget, the Budget Message delivered by the Budget Officer, elect a chair and vice-chair, and select dates for future presentation & deliberation meetings.
- Payroll
  - Payroll was processed on February 14<sup>th</sup> and February 28<sup>th</sup> for all employees. In total, 121 employees were paid in February.
- Utility Billing
  - 6,320 billing statements (including electronics) were mailed February 28<sup>th</sup> for a total of \$1,066,492.47 in utility revenue and \$167,842.18 in city service fee revenue.
  - 37 Owner Lien (past due) notification letters were mailed.
  - On February 20<sup>th</sup>, 176 phone calls went out to notify customers they have a past due balance.
  - There was a total of 52 lockouts in February.
  - There was a total of 258 service requests in February: 57 move ins, 52 lock-offs, 20 re-read meters, 44 reconnects, 19 move outs, 12 leak checks, 2 changed meters, 25 turn ons, 10 turn offs, 7 meter installations, 3 meter removals, no dead meters, no water quality checks, 1 pressure test, 1 emergency request, no meter tests, 1 meter locate and 4 miscellaneous requests.

**Utility Billing Data**

	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
Active Accounts	6,581	6,581	6,598	6,614	6,619	6,641	6,641	6,641	6,641	6,645	6,645	6,646	6,639
Penalty Applied	426	426	273	159	309	11	246	249	83	225	417	165	220
Lock Offs	77	135	71	118	77	136	72	86	118	82	N/A	158	52

**Municipal Court Data**

	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
Charges Filed	95	132	158	235	148	210	194	151	189	130	125	268	133
Show Cause Issued	55	53	58	58	46	66	41	56	65	66	76	69	66
Licenses Suspensions Issued	51	38	38	52	33	52	47	41	68	47	19	51	42
Warrants Issued	202	164	108	205	166	160	199	171	205	197	115	278	158
Charges Disposed	196	117	122	177	161	177	170	162	186	159	113	208	204