



## FINANCE COMMITTEE MINUTES

3:00 PM November 27, 2023  
City Hall – 300 4th Street

### Present:

Mayor Scott Korthuis  
City Administrator John Williams  
Finance Director Anthony Burrows  
Accounting Manager Christy Fowler

### Councilmembers:

Kyle Strengholt (Chair)  
Gerald Kuiken  
Nick Laninga

- 1. The Finance Committee reviewed the minutes from both the September and October 2023 committee meetings. No further action required both sets of minutes were approved.**
- 2. The Committee reviewed and approved the Payroll for the month of October 2023.**
- 3. The October 2023 Overtime numbers were reviewed.**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 152 hours, which was down from last month's 213 hours. Shift coverage accounted for the majority of the overtime. For the Fire Department, there was a total of 232 hours of overtime, which was no real variance from last month's 233 hours. Shift coverage accounted for the bulk of the overtime.

### **4. Sales Tax - YTD Review and Source Breakdown.**

Sales Tax revenues year to date through October shows budget to actuals indicated that sales tax receipts were 12.2% or \$348,800 over the projected budget. When year to date 2023 is compared with year-to-date 2022 collections, sales tax revenue reflects a 5.1% overall increase of \$156,788.

## **5. Council Packet items presented:**

- A. Consent: Approval of Payroll and Claims. Approved for review by the full Council.
- B. Consent: The date for the final public hearing on the 2024 Preliminary Budget was set for December 4, 2023, and approved for review by the full Council.
- C. Consent: RES-23-1087 Real Estate Property Tax Levy Increase for 2024 was reviewed. The Resolution stated that the City was requesting its full 1% Levy increase in 2024. No further action required. The Resolution was approved for review by the full Council.
- D. Public Hearing: ORD-23-1679 Real Estate Property Tax for 2024. Approved for full Council to hold the public hearing and consider any commentary by the public on the 2024 Property Tax Levy.
- E. New Business: ORD-23-1679 Real Estate Property Tax for 2024. The Ordinance was to adopt the 2024 property tax was reviewed and approved for review and adoption by the full Council. No further action required.

## **6. Finance Department Informational or Added Items**

- A. The Monthly Financial Reports were reviewed in committee. Some basic General Government expenses were questioned by the Mayor. No other issues and no further action at this time.
- B. Given that the Dec 18<sup>th</sup> Council meeting was cancelled and there are no pressing items for the committee, the December 18<sup>th</sup> Finance Committee meeting was also cancelled.
- C. The Committee stated they did not require an entrance meeting with the State Auditors to kick off the current SAO Audit.
- D. Councilman Gerald Kuiken volunteered to be the Council representative to meet with the State Auditors.
- E. None.

**The meeting was adjourned at 3:47 pm. The next Finance Committee meeting is on January 16th, 2024.**