

CITY OF LYNDEN

FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



Combined Finance Committee and LTAC Meeting Agenda

Online via Microsoft Teams

3:00 PM October 18, 2021

Roll Call

1. Roll Call - Local Tax Advisory Committee
2. Roll Call - Finance Committee

Review Items

3. Local Tax Advisory Committee -- 2022 Budget Reviews
4. Finance Committee - 2022 Budget Reviews
- [5.](#) Approval of the August 16, 2021 Minutes
- [6.](#) Approval of the September 20, 2021 Minutes
- [7.](#) Approval of Payroll - September 2021
- [8.](#) Review of the September 2021 Overtime YTD
- [9.](#) Review Sales Tax - 2021 YTD

Council Items

- [10.](#) Approval of Payroll and Claims
- [11.](#) Introduction of the 2022 Preliminary Budget and the Mayor's Budget Message

Informational

12. Monthly Financial Reports Review

Items Added

13. None

Next Meeting: November 15, 2021

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM August 16, 2021
City Hall

Present:

Mayor Scott Korthuis
City Administrator John Williams
Finance Director Anthony Burrows

Councilmembers:

Kyle Strengholt (Chair)
Gerald Kuiken
Nick Laninga

1. **The Committee reviewed and approved the July 2021 meeting minutes.**
2. **The Committee reviewed and approved the Payroll for the month of July 2021.**
3. **July 2021 Payroll Overtime Review**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 276 hours, which was higher than last month's 210 hours total. Shift coverage accounted for the bulk of the overtime. For the Fire Department, there was a total of 421 hours of overtime, which was up from last month's 258 hours. With limited volunteers shift coverage was 79% of the OT. The Stone Garden Grant incurred 5 hours of OT. Remaining overtime by all other departments was minimal.

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

Sales Tax year to date budget to actuals indicated that sales tax receipts were 30.7% or \$427,447 over the projected budget. When year to date 2021 is compared with year-to-date 2020 collections, sales tax revenue reflects a 22.0% overall increase of \$328,482. The numbers were once again stronger than anticipated and better than what we forecast mostly due to price inflation and the benefits of online buying and destination sales tax.

5. Council Packet items presented:

- A. Consent: Approval of Payroll and Claims. Approved for full Council.
- B. None
- C. None.

6. Finance Department Informational or Added Items

- A. The monthly financial reports were reviewed. No further action required at this time.
- B. Further analysis on the robust sales tax numbers were discussed. It was noted that the destination sales tax continues to have a strong positive effect on the City's collections. No further action required at this time.
- C. None

Meeting was adjourned at 3:53 p.m. The next Finance Committee meeting is on September 20th, 2021.

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM September 20, 2021
City Hall

Present:

Mayor Scott Korthuis
City Administrator John Williams

Councilmembers:

Kyle Strengholt (Chair)
Gerald Kuiken
Nick Laninga

1. **The August 2021 meeting minutes were not available for review.**
2. **The Committee reviewed and approved the Payroll for the month of August 2021.**
3. **August 2021 Payroll Overtime Review**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 200 hours, which was lower than last month's 276 hours total. Shift coverage accounted for the bulk of the overtime. For the Fire Department, there was a total of 642 hours of overtime, which was up significantly from last month's 421 hours. Shift coverage and Kelly days combined for over half of the OT. The Stone Garden Grant incurred 14 hours of OT. Remaining overtime by all other departments was minimal.

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

Sales Tax year to date budget to actuals indicated that sales tax receipts were 29.8% or \$492,120 over the projected budget. When year to date 2021 is compared with year-to-date 2020 collections, sales tax revenue reflects a 21.4% overall increase of \$377,214. The numbers were once again stronger than anticipated and better than what we forecast.

5. Council Packet items presented:

- A. None
- B. None
- C. None.

6. Finance Department Informational or Added Items

- A. The monthly financial reports were not available for review.
- B. Review of the budget calendar, specifically regarding the Satellite budgets. Action required is that the Local Tax Advisory Committee meeting needs to be included at the next Finance Committee meeting on October 18th 2021 to approve 2022 Satellite budgets.
- C. None

Meeting was adjourned before 4:00 pm but the exact time was not recorded. The next Finance Committee meeting is on October 18th, 2021.

CITY OF LYNDEN

FINANCE DEPARTMENT
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City of Lynden Payroll Liability to September 1 thru September 15, 2021

Document No	Current Pay Period Sep 01-15 2021	Adjustments	Monthly Total
Vendor payments generated by the City of Lyden			
Checks			
AWC Employee Benefits Trust	\$ 6,519.98	\$	6,519.98
General Teamster	1,231.00		1,231.00
Homestead Fitness	220.13		220.13
WA Teamster Welfare Trust	104.60		104.60
AFLAC	1,854.20		1,854.20
City of Lynden Flex Ben	123.32		123.32
IAFF Local 106	870.00		870.00
LPO Association	212.50		212.50
Teamsters Pension			
Vimly Benefits Inc	179.40		179.40
Forge Fitness	46.87		46.87
NFOP - Labor Services	551.25		551.25
Total Checks	\$ 11,913.25	\$ -	\$ 11,913.25
EFT Payments			
Dept of Retirement (DRS) LEOFF	\$ 22,001.19	\$	22,001.19
Dept of Retirement (DRS) PERS	29,747.50		29,747.50
Vimly Benefits Inc			
Dept of Retirement (DCP)	6,499.16		6,499.16
Nationwide - ACH by City of Lynden	6,743.60		6,743.60
LEAF (EE Activity Contr)	187.50		187.50
Garnishment - ACH & Ready Chex	722.20		722.20
IRS-ACH	85,051.80		85,051.80
Total EFT Payments	\$ 150,952.95	\$ -	\$ 150,952.95
Total Vendor payments generated by the City of Lyden	\$ 162,866.20	\$ -	\$ 162,866.20
Other vendor payments			
Quarterly			
Employment Security- Unemployment in Q-3 EFT	\$ 696.79	\$	696.79
Employment Security- PML/PFL in Q-3 EFT	1,471.19		1,471.19
L & I - include in Q-3 EFT	9,450.79		9,450.79
Total Quarterly	\$ 11,618.77	\$ -	\$ 11,618.77
Total Other vendor payments	\$ 11,618.77	\$ -	\$ 11,618.77
TOTAL Vendor Payments	\$ 174,484.97	\$ -	\$ 174,484.97
Employee payroll		EFT & Other Liabilities	
Net Pay Direct Deposit	\$ 257,931.38	Non-L&I Liabilities	
Check	-	Monthly EFT	\$ 408,884.33
Reverse ACH return /Voided Warrant	-	Check Liability	\$ 11,913.25
City of Lynden Manual Checks	-	Total Non-L&I Liabilities	\$ 420,797.58
Total Employee payroll	\$ 257,931.38	Quarterly Liabilities	\$ 11,618.77
Council Approval		Total EFT & Other Liabilities	\$ 432,416.35
Payroll liability September 22, 2021	\$ 432,416.35		
Vendor check adjustments	-		
EFT Vendor Adjustment	-		
Employment Security Adjustments Q3	-		
Employment Security PML/PFL Adjustments Q3	-		
Labor & Industries Adjustments Q3	-		
Total Council Approval	\$ 432,416.35	BALANCE FORWARD	\$ 6,632,325.25
		Y. T. D.	\$ 7,064,741.60

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that the claim is a just, due and unpaid obligation against the City of Lynden, and that I am authorized to authenticate and certify said claim.

Approved for payment
_____, 2021

Anthony Burrows, Finance Director

Linde Schreifels, Accounting Operations Supervisor

Auditing and Finance Committee

Taylor Coston, Payroll Clerk

CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



City of Lynden Payroll Liability fo September 16 thru September 30,2021

Document No	Current Pay Period Sep 16-30 2021	Prior Pay Period Sep 1-15 2021	Adjustments	Monthly Total
Vendor payments generated by the City of Lyden				
Check No	Checks			
22997	\$ 98,610.65	\$ 6,519.98	\$ 4,287.48	\$ 109,418.11
23004	1,169.00	1,231.00		2,400.00
23000	220.12	220.13		440.25
EFT	7,217.40	104.60		7,322.00
EFT	1,759.01	1,854.20		3,613.21
22998	123.32	123.32		246.64
23001	870.12	870.00		1,740.12
23002	212.50	212.50		425.00
EFT	1,748.40	179.40		1,927.80
22999	46.88	46.87		93.75
23003	551.25	551.25		1,102.50
	Total Checks	\$ 112,528.65	\$ 11,913.25	\$ 4,287.48
				\$ 128,729.38
Reference No	EFT Payments			
	\$ 19,389.40	\$ 22,001.19	\$	41,390.59
	30,382.72	29,747.50		60,130.22
	5,775.23	6,499.16		12,274.39
	6,404.12	6,743.60		13,147.72
	185.00	187.50		372.50
	722.20	722.20		1,444.40
	74,041.26	85,037.24		159,078.50
	Total EFT Payments	\$ 136,899.93	\$ 150,938.39	\$ -
	Total Vendor payments generated by the City of Lyden	\$ 249,428.58	\$ 162,851.64	\$ 4,287.48
				\$ 416,567.70
Reference No	Other vendor payments			
	\$ 650.62	\$ 696.79	\$	1,347.41
	1,337.72	1,471.19		2,808.91
	9,345.02	9,450.79		18,795.81
	Total Quarterly	\$ 11,333.36	\$ 11,618.77	\$ -
	Total Other vendor payments	\$ 11,333.36	\$ 11,618.77	\$ -
	TOTAL Vendor Payments	\$ 260,761.94	\$ 174,470.41	\$ 4,287.48
				\$ 439,519.83

Employee payroll	EFT & Other Liabilities
Net Pay Direct Deposit	Non-L&I Liabilities
Check	Monthly EFT
Reverse ACH return /Voided Warrant	Check Liability
City of Lynden Manual Checks	Total Non-L&I Liabilities
Total Employee payroll	Quarterly Liabilities
	Total EFT & Other Liabilities
Council Approval	
Payroll liability October 07, 2021	
Vendor check adjustments	
EFT Vendor Adjustment	
Employment Security Adjustments	
Employment Security PML/PFL Adjustments	
Labor & Industries Adjustments	
Total Council Approval	BALANCE FORWARD
	Y. T. D.

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that the claim is a just, due and unpaid obligation against the City of Lynden, and that I am authorized to authenticate and certify said claim.

Approved for payment
_____, 2021

Anthony Burrows
Anthony Burrows, Finance Director

Linde Schreifels
Linde Schreifels, Accounting Operations Supervisor

Auditing and Finance Committee

Taylor Coston, Payroll Specialist

CITY OF LYNDEN



FINANCE DEPARTMENT
(360) 354 - 2829

Start Date	9/1/2021	SEPTEMBER
End Date	9/30/2021	2021

Department	Overtime Pay \$	Doubletime Pay \$	OT- LFD Training \$	OT - Out of Class \$	Holiday Wrkd 1.5x \$	Holiday Wrkd 2x \$	Retro- OT 1.5 \$	Retro- OT 2.0 \$	OPSG/DNR \$	Employee Total Amount
Fire	\$ 26,331.38			\$ 2,936.10						\$ 29,267.48
Planning	261.95									261.95
Police	22,149.73	241.53				6,492.91				28,884.17
PW Administration										
PW Operations	1,723.04					560.64	510.40			2,794.08
PW Systems	226.62					355.26				581.88
PW Roadways										
Finance	535.71									535.71
Information Technology Service	281.28									281.28
Parks										
Total	\$ 51,509.71	\$ 241.53		\$ 2,936.10		\$ 7,408.81	\$ 510.40			\$ 62,606.55

Department	Overtime Pay Hours	Doubletime Pay Hours	OT- LFD Training Hours	OT - Out of Class Hours	Holiday Wrkd 1.5x Hours	Holiday Wrkd 2x Hours	Retro- OT 1.5 Hours	Retro- OT 2.0 Hours	OPSG/DNR Hours	Employee Hours Total
Fire	546.75			47.00						593.75
Planning	5.00									5.00
Police	307.50	3.00				70.00				380.50
PW Administration										
PW Operations	30.50					8.00				38.50
PW Systems	4.50					4.75				9.25
PW Roadways										
Finance	13.75									13.75
Information Technology Service	4.00									4.00
Parks										
Total	912.00	3.00		47.00		82.75				1,044.75

CITY OF LYNDEN



FINANCE DEPARTMENT
(360) 354 - 2829

Start Date	1/1/2021	YTD
End Date	9/30/2021	2021

Department	Overtime Pay \$	Doubletime Pay \$	OT- LFD Training \$	OT - Out of Class \$	Holiday Wrkd 1.5x \$	Holiday Wrkd 2x \$	Retro- OT 1.5 \$	Retro- OT 2.0 \$	OPSG/DNR \$	Employee Total Amount
Fire	\$ 142,690.90	\$ 1,806.48	\$ 495.86	\$ 3,773.22			\$ 151.67	\$ 17.52		\$ 148,935.65
Planning	1,361.41	34.89								1,396.30
Police	137,330.55	1,327.68			8,014.26	18,611.92	489.70	68.46	2,238.14	168,080.71
PW Administration	2,018.05	138.84			367.12					2,524.01
PW Operations	4,061.09				416.88	2,226.06	1,021.78			7,725.81
PW Systems	5,619.47			55.00		355.26				6,029.73
PW Roadways										
Finance	10,204.15	278.82								10,482.97
Information Technology Service	4,350.50									4,350.50
Parks	652.61									652.61
Total	\$ 308,288.73	\$ 3,586.71	\$ 495.86	\$ 3,828.22	\$ 8,798.26	\$ 21,193.24	\$ 1,663.15	\$ 85.98	\$ 2,238.14	\$ 350,178.29

Department	Overtime Pay Hours	Doubletime Pay Hours	OT- LFD Training Hours	OT - Out of Class Hours	Holiday Wrkd 1.5x Hours	Holiday Wrkd 2x Hours	Retro- OT 1.5 Hours	Retro- OT 2.0 Hours	OPSG/DNR Hours	Employee Hours Total
Fire	2,913.92	24.00	10.25	71.00						3,019.17
Planning	26.00	0.50								26.50
Police	1,921.50	15.00			114.00	201.00	3.00		34.00	2,288.50
PW Administration	39.25				8.00					47.25
PW Operations	75.50				8.00	32.00				115.50
PW Systems	102.25			1.00		4.75				108.00
PW Roadways										
Finance	240.50	5.00								245.50
Information Technology Service	66.00									66.00
Parks	15.50									15.50
Total	5,400.42	44.50	10.25	72.00	130.00	237.75	3.00		34.00	5,931.92

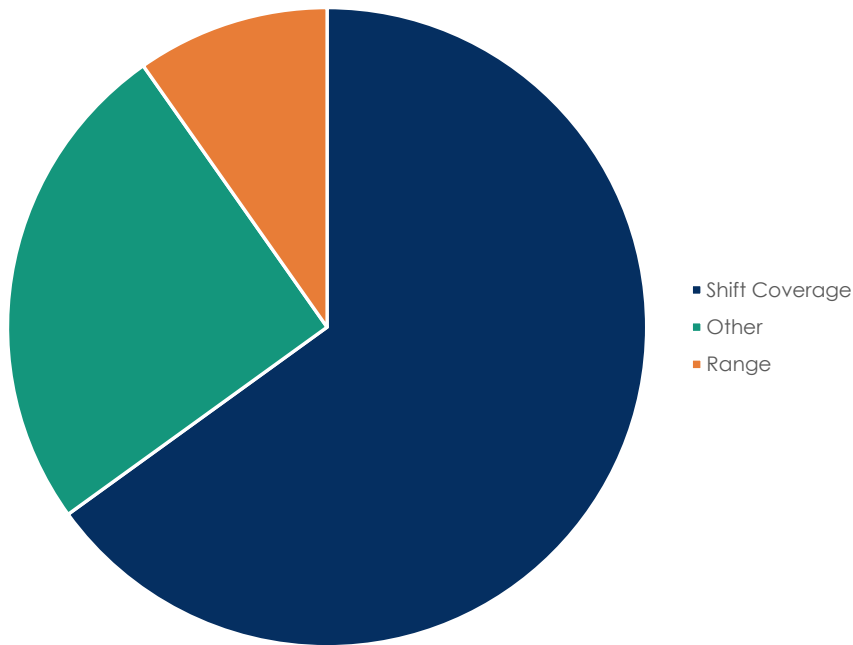
CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



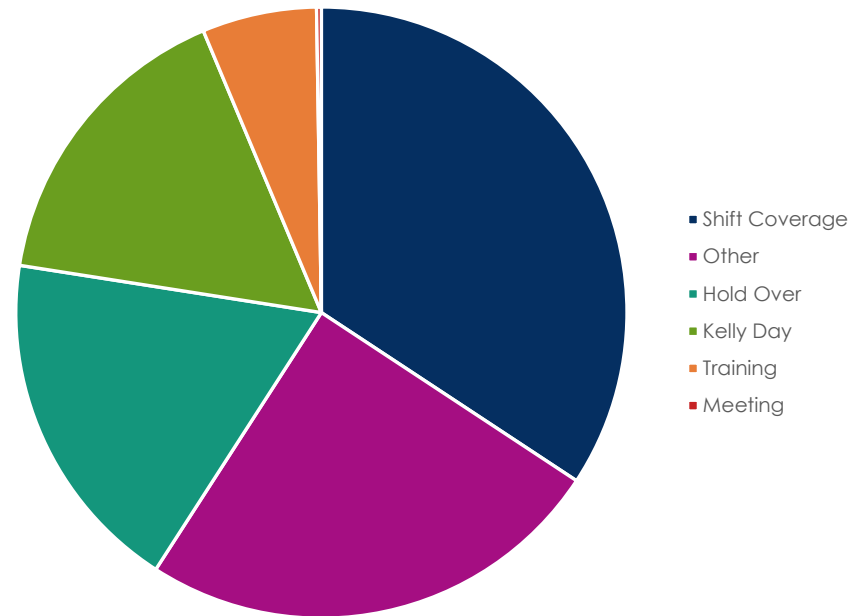
Reason	Overtime Hours	%
Shift Coverage	200	65.04%
Other	77.5	25.20%
Range	30	9.76%
Grand Total	307.5	100.00%

Police Department Overtime



Reason	Overtime Hours	%
Shift Coverage	203.5	34.27%
Other	147.5	24.84%
Hold Over	109	18.36%
Kelly Day	96.25	16.21%
Training	36	6.06%
Meeting	1.5	0.25%
Grand Total	593.75	100.00%

Fire Department Overtime



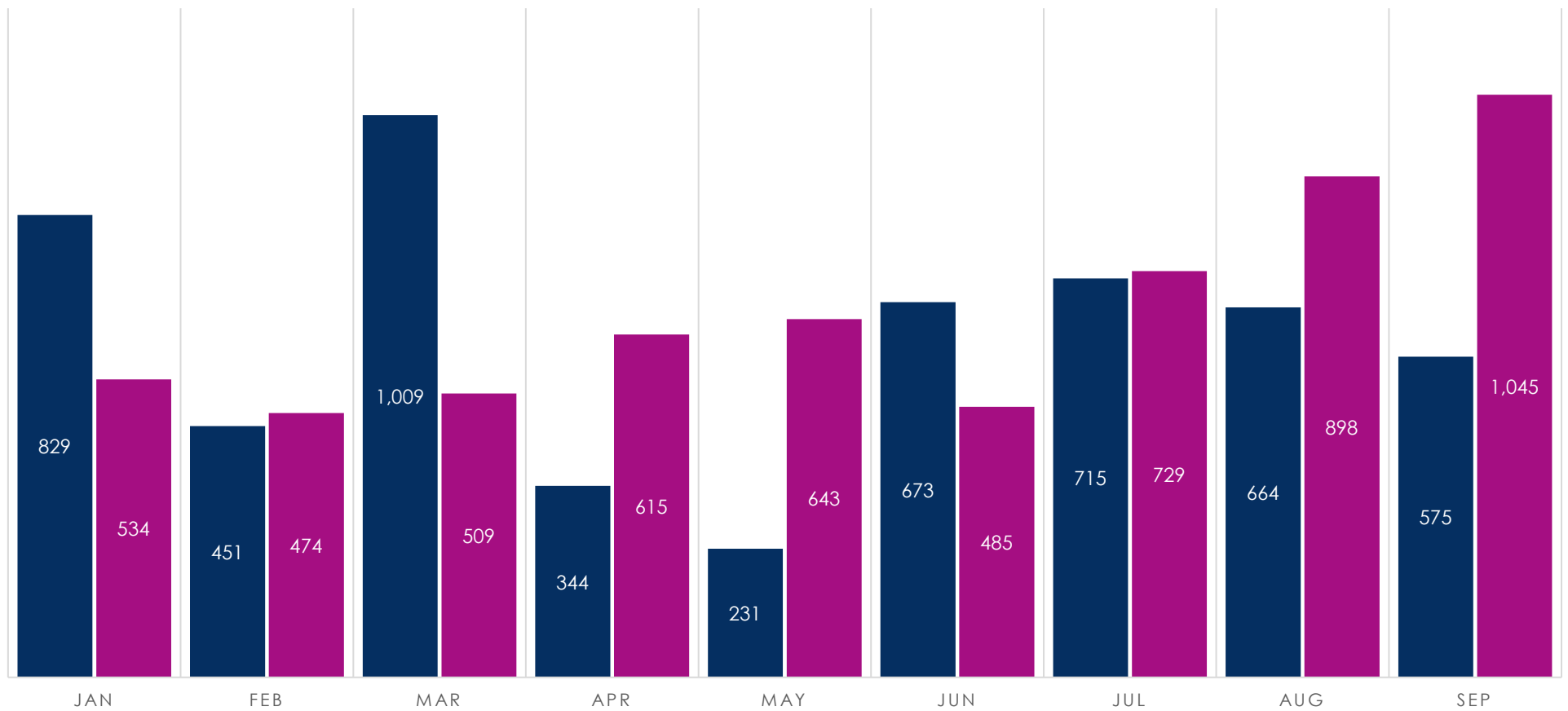
CITY OF LYNDEN

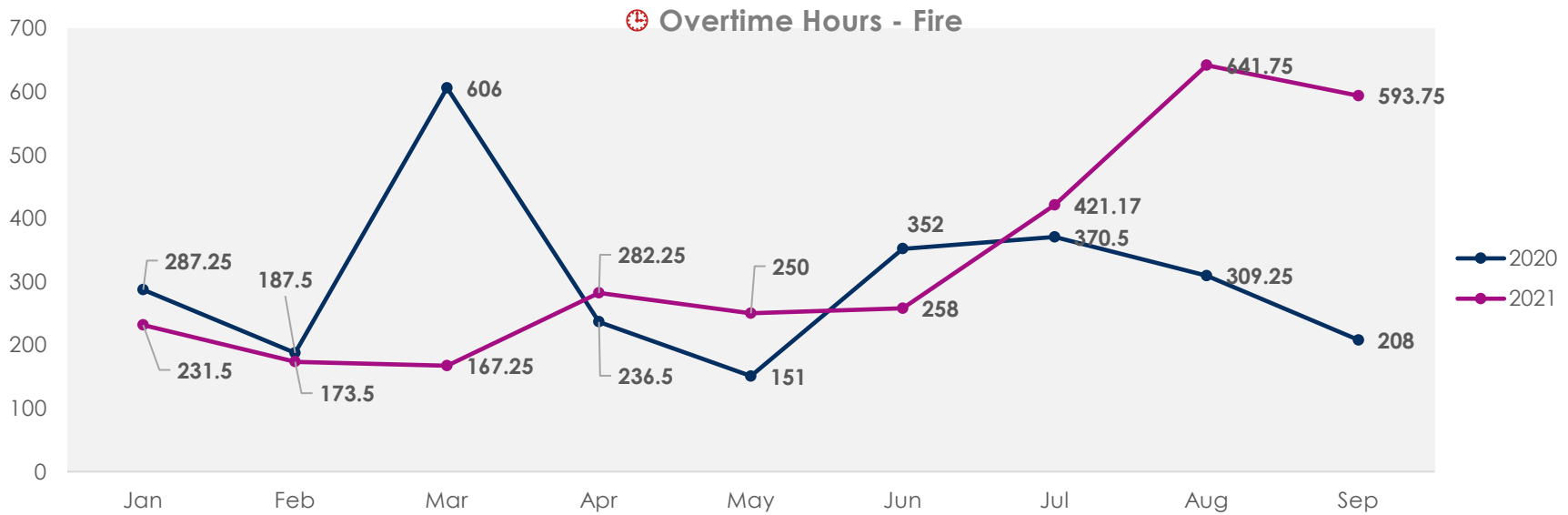
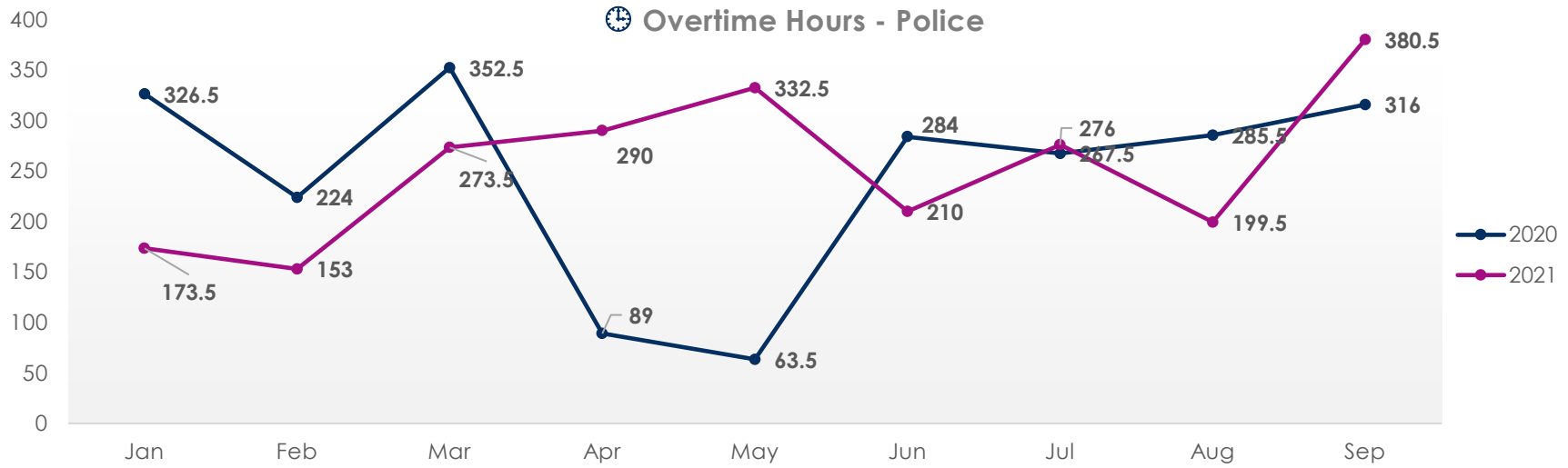
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OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 2020 ■ 2021





TOTAL REGULAR SALES TAX RECEIVED BY MONTH/YEAR

MONTH:	2021	2020	2019	2018	2017	2016
JANUARY	227,553	204,860	210,631	205,464	168,901	158,251
FEBRUARY	291,564	269,241	227,810	256,546	222,543	243,268
MARCH	232,882	192,915	190,702	173,007	155,291	136,761
APRIL	215,073	150,524	187,590	171,923	159,636	153,061
MAY	277,240	192,446	234,783	221,093	214,014	180,979
JUNE	282,943	216,846	240,742	195,839	200,277	164,426
JULY	292,786	264,727	242,413	235,017	242,975	173,323
AUGUST	321,888	273,156	257,189	264,632	289,029	207,203
SEPTEMBER	297,552	263,456	239,020	232,697	296,528	178,331
OCTOBER		265,363	240,514	254,484	287,104	194,873
NOVEMBER		273,702	239,868	240,973	238,207	193,826
DECEMBER		259,576	223,604	225,324	209,603	165,267
Mitigation		0	0	41,277	101,354	103,685
TOTALS	2,439,481	2,826,812	2,734,866	2,718,275	2,785,463	2,253,254
% OF CHANGE		3.36%	0.61%	(2.41%)	23.62%	6.67%

YTD 2021	2,439,481
YTD 2020	2,028,171
YOY Variance	411,310
Variance %	20.3%

Current Mo. Actuals	297,552
Current Mo. Budget	223,439
Variance	74,113
Variance %	33.2%

Actual	YTD 2021	2,439,481
Budget	YTD 2021	1,873,247
Variance		566,234
Variance %		30.2%

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	October 18, 2021	
Name of Agenda Item:	Approval of Payroll and Claims	
Section of Agenda:	Consent	
Department:	Finance	
Council Committee Review:	<input type="checkbox"/> Community Development <input checked="" type="checkbox"/> Finance <input type="checkbox"/> Parks	<input type="checkbox"/> Public Safety <input type="checkbox"/> Public Works <input type="checkbox"/> Other: _____
	Legal Review: <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required	
Attachments:	None	
Summary Statement:	Approval of Payroll and Claims	
Recommended Action:	Approval of Payroll and Claims	

CITY OF LYNDEN

EXECUTIVE SUMMARY - FINANCE



Meeting Date:	October 18, 2021	
Name of Agenda Item:	Introduction of the 2022 Preliminary Budget and the Mayor’s Budget Message	
Section of Agenda:	New Business	
Department:	Finance	
Council Committee Review:	<input type="checkbox"/> Community Development <input checked="" type="checkbox"/> Finance <input type="checkbox"/> Parks	<input type="checkbox"/> Public Safety <input type="checkbox"/> Public Works <input type="checkbox"/> Other: _____
		Legal Review: <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required
Attachments:		
None – The 2022 Preliminary Budget will be distributed manually.		
Summary Statement:		
<p>The Mayor will read his 2022 Budget message to the Council and present the Council with a copy of this message and the 2022 Preliminary Budget.</p> <p>Due to the meeting being online the budget packets will be placed in the Council mailboxes at City Hall by Thursday, October 14th and a confirmation email will be sent.</p>		
Recommended Action:		
None – Information only for the Council’s review and consideration.		