

CITY OF LYNDEN

FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



Finance Committee Meeting Agenda

Via Remote

3:00 PM August 17, 2020

Roll Call

Review Items

1. Approval of the July 20, 2020 Minutes
2. Approval of Payroll - July 2020
3. Review July 2020 Overtime YTD
4. Review Sales Tax - 2020 YTD
5. Review of the 2021 Satellite Budget Requests

Council Items

6. None

Informational

7. None

Items Added

8. None

Next Meeting: September 21, 2020

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM July 20, 2020
Via Remote

Present:

Mayor Scott Korthuis
City Administrator Mike Martin
Finance Director Anthony Burrows
Human Resources Manager Denise Bosman
Public Works Director Steve Banham

Councilmembers:

Kyle Strengholt
Gerald Kuiken
Nick Laninga

1. **The Committee reviewed and approved the June 2020 meeting minutes**
2. **The Committee reviewed and approved the Payroll for the month of June 2020**
3. **June 2020 Payroll Overtime Review**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 135 hours, which was down from last month's 179 hour total. Leave coverage accounted for the bulk of the overtime. For the Fire Department, there was a total of 256 hours of overtime, which was up slightly from last month's 247 hours. The OT was mostly for Leave and Kelly day coverage. The Stone Garden Grant did not incur any OT hours. Remaining overtime was incurred by other staff and was usual and minimal.

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

Sales Tax year to date budget to actuals indicated that sales tax receipts were -7.5% or -\$99,108 less than the projected budget. When year to date 2020 is compared with year to date 2019 collections, sales tax revenue reflects an -5.1% overall decrease of \$65,425. These numbers are tracking closely to what we forecast for COVID-19 impact to tax revenues.

5. Council Packet items presented:

- A. Consent: The 2019 Berthusen Park Annual Report was reviewed and approved for review by the full Council.
- B. Consent: Ordinance No. 1606 – Line of Credit Renewal was reviewed and approved for review by the full Council.
- C. New Business: YMCA Supplemental Expense was modified to \$50,000 from it's original \$60,000 amount and then approved for review by the full Council.
- D. New Business: Resolution No. 1024 – Business License fees was reviewed and approved for review by the full Council.

6. Finance Department Informational or Added Items

- A. Reviewed the Monthly Financial Reports. No issues or Further action.
- B. Police Holiday Overtime correction was discussed and it was agreed that the correction take place immediately.

Meeting was adjourned at 4:16 p.m. The next Finance Committee meeting is on August 17th, 2020.

City of Lynden Payroll Liability for
Check No.

July 1 thru July 15, 2020

Vendor ID	07/01-15/2020
2051 AWC Employee Benefits Trust ✓	48,555.49
2338 General Teamster ✓	1,909.00
2443 Homestead Fitness	149.47
2495 WA Teamster Welfare Trust ✓	4,340.90
3168 AFLAC ✓	1,879.76
3169 City of Lynden Flex Ben ✓	123.32
3938 IAFF Local 106 ✓	912.60
4047 LPO Association ✓	230.00
4485 Teamsters Pension ✓	1,484.25
Total Warrants	59,584.79

Total Warrants

Payment Conf.

20200715 LEOFF B083
20200715 PERS 5086
20200715 DCP 902B58

2211 Dept of Retirement (DRS) LEOFF B083 ✓	19,962.62
2211 Dept of Retirement (DRS) PERS 5086	33,528.10
2211 Dept of Retirement (DCP) 902B58	5,430.96
3683 LEAF (EE Activity Contr) ✓	180.00
Total	59,101.68
Total Vendor Payments	\$ 118,686.47

EFT Payments generated by City of Lynden

Vendor payments generated by City of Lynden

Include with Q2 COL
EFT
20200715NRS4727

2888 Employment Security- Unemployment	\$ 359.57
2888 Employment Security- PML/PFL	\$ 1,265.16
2375 Nationwide - ACH by City of Lynden ✓	\$ 5,905.20
L & I - Paychex include in Q-2 EFT	\$ 7,927.06
Garnishment - Paychex ACH & Ready Chex	\$ 636.01
IRS- Paychex ACH	\$ 67,435.85

TOTAL VENDOR PAYMENTS

\$ 202,215.32

7/22/2020

EMPLOYEE PAYROLL	
Paychex Net Pay Direct Deposit	\$ -
Paychex Ready Chex	\$0.00
Reverse ACH return /Voided Warrant	
COL Manual WARRANTS	
Total	\$0.00

07/15/2020

PAYROLL DISBURSED 7/22/2020

\$202,215.32 \$ 202,215.32

7/22/2020

TOTAL PAYROLL LIABILITY	
Vendor warrant adjustments	-
EFT Vendor Adjustment	-
Employment Security	\$0.00
Labor & Industries	\$0.00
Total Council Approval	\$202,215.32

BALANCE FORWARD
Y. T. D.

\$ 4,154,755.65 = May 16-31 202
\$ 4,356,970.97

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
_____, 2020

Anthony Burrows
Anthony Burrows, Finance Director
Linde Schreifels
Linde Schreifels, Accounting Operations Supervisor
Jenn K. Franks
Jenn Franks, Payroll Clerk

SCANNED

Vendor Payments		
	Adj	Total
		48,555.49
		1,909.00
		149.47
		4,340.90
		1,879.76
		123.32
		912.60
		230.00
		1,484.25
\$ -	\$ -	59,584.79
		19,962.62
		33,528.10
		5,430.96
		180.00
		59,101.68
\$ -	\$ -	\$ 118,686.47

Total EFT Payments \$ 65,006.88

Total Vendor Payments \$ 124,591.67

Paychex EFT	\$ 69,337.02
City of Lynden EFT	\$65,366.45
Warrant Liability	59,584.79
Subtotal	\$194,288.26
Paychex EFT Liability	\$ 7,927.06
Total EFT & Other Liabilities	\$ 202,215.32

City of Lynden Payroll Liability for

July 16 thru July 31, 2020

Check No. Vendor ID

07/16-31/2020

19933	2051 AWC Employee Benefits Trust	49,166.00
19935	2338 General Teamster	1,874.00
19936	2443 Homestead Fitness	149.47
19939	2495 WA Teamster Welfare Trust	4,288.60
19932	3168 AFLAC	1,781.95
19934	3169 City of Lynden Flex Ben	123.32
19937	3938 IAFF Local 106	912.60
19938	4047 LPO Association	230.00
19940	4485 Teamsters Pension	1,446.25

Total Checks 59,972.19

Payment Conf.

EFT 115	2211 Dept of Retirement (DRS) LEOFF B083	19,453.08
	2211 Dept of Retirement (DRS) PERS 5086	34,792.55
	2211 Dept of Retirement (DCP) 902B58	5,751.61
EFT 116	3683 LEAF (EE Activity Contr)	177.50

EFT Payments generated by City of Lynden 60,174.74

Vendor payments generated by City of Lynden \$ 120,146.93

Include with Q2 COL	2888 Employment Security- Unemployment	\$ 316.40
EFT	2888 Employment Security- PML/PFL	\$ 1,283.09
EFT 117	2375 Nationwide - ACH by City of Lynden	\$ 5,787.75
	L & I - Paychex include in Q-2 EFT	\$ 7,979.58
	Garnishment - Paychex ACH & Ready Chex	\$ 636.01
	IRS- Paychex ACH	\$ 67,915.76

TOTAL VENDOR PAYMENTS \$ 204,065.52

8/7/2020	EMPLOYEE PAYROLL	
	Paychex Net Pay Direct Deposit	\$ 225,684.14
	Paychex Ready Chex	\$ 0.00
	Reverse ACH return /Voided Warrant	
	COL Manual WARRANTS	

07/31/2020 \$225,684.14

PAYROLL DISBURSED 8/7/2020 \$429,749.66 \$ 429,749.66

8/7/2020	TOTAL PAYROLL LIABILITY	\$429,749.66
	Vendor warrant adjustments	4,791.34
	EFT Vendor Adjustment	20.21
	Employment Security	\$0.00
	Labor & Industries	\$0.00
	Total Council Approval	\$434,561.21

BALANCE FORWARD
Y. T. D.

\$ 5,184,108.18 = July 1-15 2020
\$ 5,618,669.39

Vendor Payments		
07/01-15/2020	Adj	Total
48,555.49	4,739.04	102,460.53
1,909.00		3,783.00
149.47		298.94
4,340.90	52.30	8,681.80
1,879.76		3,661.71
123.32		246.64
912.60		1,825.20
230.00		460.00
1,484.25		2,930.50
\$ 59,584.79	\$ 4,791.34	124,348.32
	\$ 10.21	19,463.29
	10.00	34,802.55
		5,751.61
180.00		357.50
	20.21	60,374.95
\$ 59,584.79	4,811.55	\$ 184,723.27

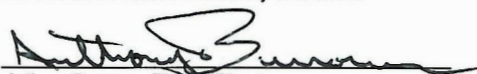
Total EFT Payments \$ 66,162.70


Total Vendor Payments \$ 190,511.02

Paychex EFT	\$ 295,519.00
City of Lynden EFT	\$66,299.10
Warrant Liability	64,763.53
Subtotal	\$426,581.63
Paychex EFT Liability	\$ 7,979.58
Total EFT & Other Liabilities	\$ 434,561.21

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
_____, 2020


Anthony Burrows, Finance Director

Linde Schreifels, Accounting Operations Supervisor

Jenn Franks, Payroll Clerk

Auditing and Finance Committee

Department Summary Data

Time Run: 08/07/2020 04:27:02 PM

User ID: jmkfranks

Period End Dates: 07/01/2020 - 07/31/2020

July Overtime 2020

Org Level 1	Org Level 2	Earnings			Hours		
		FLSA Doubletime	FLSA Overtime	Earnings Totals	FLSA Doubletime	FLSA Overtime	Hours Totals
11 Streets	54230 Roadways		328.24	328.24		5.50	5.50
11 Streets Total		0	328.24	328.24	0	5.50	5.50
2 General Government	51420 Finance		1570.24	1570.24		33.00	33.00
2 General Government	55860 Planning		481.94	481.94		9.50	9.50
2 General Government Total		0	2052.18	2052.18	0	42.50	42.50
3 Police	52110 Police Adminis		516.30	516.30		6.00	6.00
3 Police	52121 Police Investi		176.33	176.33		2.50	2.50
3 Police	52122 Police Patrol	6889.70	11455.35	18345.05	80.00	171.50	251.50
3 Police	55430 Animal Control		61.86	61.86		1.50	1.50
3 Police Total		6889.7	12209.84	19099.54	80	181.50	261.50
401 Water Operations	53480 Water Utilitie	542.08		542.08	8.00		8
401 Water Operations	53480 Water Utilitie		242.45	242.45		5.00	10.75
401 Water Operations Total		542.08	242.45	784.53	8	5.00	18.75
405 Sewer Operations	53580 Sewer Utilitie	166.36	379.49	545.85	2.00	8.75	5.00
405 Sewer Operations	53580 Sewer Utilitie		267.07	267.07		5.50	5.50
405 Sewer Operations Total		166.36	646.56	812.92	2	14.25	10.50
5 Fire	52220 Fire Operation		18060.66	18060.66		370.50	370.50
5 Fire Total		0	18060.66	18060.66	0	370.50	370.50
Grand Total		7598.14	33539.93	41138.07	90	619.25	709.25

	Earnings	Hours
OPSG:	\$ -	-

All %'s below are approximate

Police OT: 30% for Holiday Premiums, 22% for Range Training/Qualifications, 12.8% Coverage for Protestors, 11% for Employee leave coverage, 8.5% for SWAT, 7.4% Court Security, 7% for daily 2hr Shift Holdover, the balance was related to Reports & additional training

Fire OT: 52% for Kelly Day Coverage, 41% Leave Coverage, 3% for District 1 Coverage & the Balance was training & Officer Meetings

Department Summary Data

Time Run: 08/07/2020 02:46:35 PM

User ID: jmkfranks

Period End Dates: 01/15/2020 - 07/31/2020

Overtime YTD July 2020

Org Level 1	Org Level 2	Earnings			Earnings Totals	Hours			Hours Totals
		FLSA Doubletime	FLSA Overtime	Special Events		FLSA Doubletime	FLSA Overtime	Special Events	
11 Streets	54230 Roadways	2,122.70	3,807.19		5,929.89	31.00	70.25		101.25
11 Streets Total		2,122.70	3,807.19	-	5,929.89	31.00	70.25	-	101.25
2 General Government	51420 Finance		3,205.14		3,205.14		71.75		71.75
2 General Government	55860 Planning		1,495.87		1,495.87		29.50		29.50
2 General Government Total		-	4,701.01	-	4,701.01	-	101.25	-	101.25
3 Police	52110 Police Adminis		1,130.92		1,130.92		15.00		15.00
3 Police	52121 Police Investi	94.03	10,332.65		10,426.68	1.00	146.50		147.50
3 Police	52122 Police Patrol	17,272.44	80,048.58	195.75	97,516.77	198.00	1,191.00	3.00	1,392.00
3 Police	55430 Animal Control		61.86		61.86		1.50		1.50
3 Police Total		17,366.47	91,574.01	195.75	109,136.23	199.00	1,354.00	3.00	1,556.00
401 Water Operations	53480 Water Utilitie	1,826.30	1,349.34		3,175.64	27.00	26.75		53.75
401 Water Operations	53480 Water Utilitie	1,744.41	1,302.94		3,047.35	27.00	27.00		54.00
401 Water Operations Total		3,570.71	2,652.28	-	6,222.99	54.00	53.75	-	107.75
405 Sewer Operations	53580 Sewer Utilitie	617.88	2,139.54		2,757.42	10.00	45.50		55.50
405 Sewer Operations	53580 Sewer Utilitie	1,652.76	2,601.15		4,253.91	25.50	53.50		79.00
405 Sewer Operations Total		2,270.64	4,740.69	-	7,011.33	35.50	99.00	-	134.50
410 Stormwater	53180 Stormwater Uti		382.88		382.88		8.00		8.00
410 Stormwater Total		-	382.88	-	382.88	-	8.00	-	8.00
5 Fire	52220 Fire Operation		105,529.35	260.00	105,789.35		2,190.75	13.00	2,203.75
5 Fire Total		-	105,529.35	260.00	105,789.35	-	2,190.75	13.00	2,203.75
Grand Total		25,330.52	213,387.41	455.75	239,173.68	319.50	3,877.00	16.00	4,212.50

	Earnings	Hours
OPSG:	\$ 2,940.82	48.00

TOTAL REGULAR SALES TAX RECEIVED BY MONTH/YEAR

MONTH:	2020	2019	2018	2017	2016	2015
JANUARY	204,860	210,631	205,464	168,901	158,251	155,808
FEBRUARY	269,241	227,810	256,546	222,543	243,268	187,947
MARCH	192,915	190,702	173,007	155,291	136,761	142,158
APRIL	150,524	187,590	171,923	159,636	153,061	145,503
MAY	192,446	234,783	221,093	214,014	180,979	172,749
JUNE	216,846	240,742	195,839	200,277	164,426	172,975
JULY	264,727	242,413	235,017	242,975	173,323	186,679
AUGUST		257,189	264,632	289,029	207,203	241,921
SEPTEMBER		239,020	232,697	296,528	178,331	245,215
OCTOBER		240,514	254,484	287,104	194,873	253,778
NOVEMBER		239,868	240,973	238,207	193,826	258,118
DECEMBER		223,604	225,324	209,603	165,267	169,979
Mitigation		0	41,277	101,354	103,685	103,693
TOTALS	1,491,559	2,734,866	2,718,275	2,785,463	2,253,254	2,436,521
% OF CHANGE		0.61%	(2.41%)	23.62%	(7.52%)	6.67%

YTD 2020	1,491,559	Budget/Year	<u>2,870,000</u>
YTD 2019	<u>1,534,671</u>	Budget/Month	241,080
Difference	(43,112)	Budget to Date	1,575,630
Percent of Chg	<u><u>-2.8%</u></u>	Actual YTD 2020	1,491,559
		Budget YTD 2020	<u>1,575,630</u>
		Difference	-84,071
		Percent of Chg	<u><u>-5.3%</u></u>