

# CITY OF LYNDEN

## FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



## Finance Committee Meeting Agenda

City Hall - 300 Fourth Street

3:00 PM April 15, 2024

### **Roll Call**

1. Roll Call

### **Review Items**

- [2.](#) Approval of the March 18, 2024 Minutes
- [3.](#) Approval of Payroll - March 2024
- [4.](#) Review of the March 2024 Overtime
- [5.](#) Review of the 2024 Sales Tax YTD

### **Council Items**

- [6.](#) Approval of Payroll and Claims
- [7.](#) 2025 Budget Calendar
- [8.](#) RES-24-1094 Authorizing the Release of Checks and Electronic Payments Prior to Council Approval

### **Informational**

9. Review of the Monthly Financial Reports

### **Items Added**

10. None

**Next Meeting:** MAY 20,2024

# CITY OF LYNDEN

FINANCE DEPARTMENT  
360-354-2829



## FINANCE COMMITTEE MINUTES

3:00 PM March 18, 2024  
City Hall – 300 4th Street

### Present:

Mayor Scott Korthuis  
Finance Director Anthony Burrows  
Accounting Manager Christy Fowler

### Councilmembers:

Kyle Strengholt (Chair)  
Nick Laninga  
Lee Beld

1. **The Finance Committee reviewed and approved the February 2024 minutes.**
2. **The Committee reviewed and approved the Payroll for the month of February 2024.**
3. **The February 2024 Overtime numbers were reviewed.**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 327 hours, which was an increase from last month's 212 hours. Shift coverage, including one holiday and some hold over was the majority of the time. For the Fire Department, there was a total of 206 hours of overtime, which was an increase from the prior month's 144 hours. Shift coverage along with a mix of activities such as lawyer interviews on the Limbaugh case, physicals and other items accounted for the bulk of the overtime.

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

Sales Tax revenues year to date show budget to actuals indicated that sales tax receipts were 3.0% or \$19,352 over the projected budget. When year to date 2024 is compared with year-to-date 2023 collections, sales tax revenue reflects a 2.8% overall increase of \$17,996.

**5. Council Packet items presented:**

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

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

- A. The Monthly Financial Reports were reviewed. Fund balances and beginning of the year expenditures noted. No further action. They will be disseminated to the full Council and Leadership Staff tomorrow.
- B. The Committee reviewed a proposal to enact weekly approval of the accounts payable prior to Council review and approval. The new process was approved by the committee for review by the full Council. A resolution will be written and presented to Council at the April 15<sup>th</sup> meeting.
- C. None.

**The meeting was adjourned at 3:51 pm. The next Finance Committee meeting is on April 15, 2024.**



FINANCE DEPARTMENT  
(360) 354 - 2829

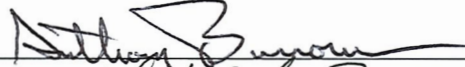
City of Lynden Payroll Liability for February 25 thru March 9, 2024


Document No	Current Pay Period Feb 25-Mar 9 2024	Adjustments	Monthly Total
<b>Vendor payments generated by the City of Lynden</b>			
<b>Checks</b>			
Check No			
	General Teamster	\$ 1,247.06	\$ 1,247.06
	Forge Fitness	122.81	122.81
	NFOP-Labor Service	728.00	728.00
29634	DSHS	50.00	50.00
	<b>Total Checks</b>	<b>\$ 2,147.87</b>	<b>\$ 2,147.87</b>
<b>EFT Payments</b>			
Reference No			
240315115	Dept of Retirement (DRS) LEOFF	\$ 22,420.94	\$ 22,420.94
240315115	Dept of Retirement (DRS) PERS	32,799.01	32,799.01
240315113	TASC FSA	1,778.78	1,778.78
240315115	Dept of Retirement (DCP)	6,654.46	6,654.46
240315112	Nationwide - ACH by City of Lynden	5,649.18	5,649.18
	LEAF (EE Activity Contr)	261.00	261.00
240315114	Garnishment - ACH & Ready Chex	693.56	693.56
240315109	IRS- ACH	86,545.01	86,545.01
240315111	Mission Square	6,670.95	6,670.95
	Homestead Fitness	511.36	511.36
340315110	Local 106 Lynden Fire House Fund	32.50	32.50
	AFLAC	1,219.23	1,219.23
	IAFF Local 106	1,070.94	1,070.94
	LPO Association	313.00	313.00
	AWC Employee Benefits Trust	8,261.50	8,261.50
	<b>Total EFT Payments</b>	<b>\$ 174,881.42</b>	<b>\$ 174,881.42</b>
	<b>Total Vendor payments generated by the City of Lynden</b>	<b>\$ 177,029.29</b>	<b>\$ 177,029.29</b>
<b>Other vendor payments</b>			
Reference No			
<b>Quarterly</b>			
	Employment Security	\$ 775.83	\$ 775.83
	PFML Wa Disability	2,967.06	2,967.06
	WA L&I	10,110.51	10,110.51
	<b>Total Quarterly</b>	<b>\$ 13,853.40</b>	<b>\$ 13,853.40</b>
	<b>Total Other vendor payments</b>	<b>\$ 13,853.40</b>	<b>\$ 13,853.40</b>
<b>TOTAL Vendor Payments</b>		<b>\$ 190,882.69</b>	<b>\$ 190,882.69</b>

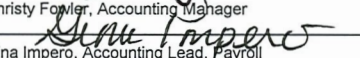
<b>Employee payroll</b>		<b>EFT &amp; Other Liabilities</b>	
Net Pay Direct Deposit	240315000-240315108	\$ 279,250.19	Non-L&I Liabilities
Checks			Monthly EFT
Net Pay Direct Deposit - Settlement		-	Check Liability
City of Lynden Manual Checks			<b>Total Non-L&amp;I Liabilities</b>
<b>Total Employee payroll</b>		<b>\$ 279,250.19</b>	<b>\$ 456,279.48</b>
<b>Council Approval</b>		<b>Quarterly Liabilities</b>	
Payroll Liability March 15, 2024		\$ 470,132.88	<b>Total EFT &amp; Other Liabilities</b>
Vendor check adjustments		-	<b>\$ 470,132.88</b>
EFT Vendor Adjustment		-	
Employment Security Adjustments		-	
Employment Security PML/PFL Adjustments		-	
Labor & Industries Adjustments		-	
<b>Total Council Approval</b>		<b>\$ 470,132.88</b>	<b>BALANCE FORWARD \$ 2,733,931.72</b>
			<b>Y. T. D. \$ 3,204,064.60</b>

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  
\_\_\_\_\_, 2024

  
Anthony Burrows, Finance Director

  
Christy Fowler, Accounting Manager

  
Gina Impero, Accounting Lead, Payroll



FINANCE DEPARTMENT  
(360) 354 - 2829

City of Lynden Payroll Liability for March 10 thru March 23, 2024

Document No	Current Pay Period Mar 10-23 2024	Adjustments	Monthly Total
<b>Vendor payments generated by the City of Lynden</b>			
<b>Check No</b>	<b>Checks</b>		
	General Teamster		\$ -
	Forge Fitness		
	NFOP-Labor Service		
29748	DSHS	89.96	89.96
	<b>Total Checks</b>	<b>\$ 89.96</b>	<b>\$ 89.96</b>
<b>EFT Payments</b>			
240329113	Dept of Retirement (DRS) LEOFF	\$ 25,056.08	\$ 25,056.08
240329113	Dept of Retirement (DRS) PERS	31,567.41	31,567.41
240329111	TASC FSA	1,778.78	1,778.78
240329113	Dept of Retirement (DCP)	2,662.58	2,662.58
240329110	Nationwide - ACH by City of Lynden	2,214.02	2,214.02
	LEAF (EE Activity Contr)		
240329112	Garnishment - ACH & Ready Chex	693.56	693.56
240329108	IRS- ACH	84,872.92	84,872.92
240329109	Mission Square	1,377.61	1,377.61
	Homestead Fitness		
	Local 106 Lynden Fire House Fund		
	AFLAC		
	IAFF Local 106		
	LPO Association		
	AWC Employee Benefits Trust		
	<b>Total EFT Payments</b>	<b>\$ 150,222.96</b>	<b>\$ 150,222.96</b>
	<b>Total Vendor payments generated by the City of Lynden</b>	<b>\$ 150,312.92</b>	<b>\$ 150,312.92</b>
<b>Other vendor payments</b>			
<b>Reference No</b>	<b>Quarterly</b>		
	Employment Security	\$ 752.58	\$ 752.58
	PFML Wa Disability	2,872.13	2,872.13
	WA L&I	10,271.54	10,271.54
	<b>Total Quarterly</b>	<b>\$ 13,896.25</b>	<b>\$ 13,896.25</b>
	<b>Total Other vendor payments</b>	<b>\$ 13,896.25</b>	<b>\$ 13,896.25</b>
<b>TOTAL Vendor Payments</b>		<b>\$ 164,209.17</b>	<b>\$ 164,209.17</b>

**Employee payroll**

Net Pay Direct Deposit	240329000-24329107	\$ 289,053.05
Checks		
Net Pay Direct Deposit - Settlement		-
City of Lynden Manual Checks		
<b>Total Employee payroll</b>		<b>\$ 289,053.05</b>

**EFT & Other Liabilities**

<b>Non-L&amp;I Liabilities</b>	
Monthly EFT	\$ 439,365.97
Check Liability	
<b>Total Non-L&amp;I Liabilities</b>	<b>\$ 439,365.97</b>
<b>Quarterly Liabilities</b>	
	\$ 13,896.25
<b>Total EFT &amp; Other Liabilities</b>	<b>\$ 453,262.22</b>

**Council Approval**

Payroll Liability March 29, 2024	\$ 453,262.22
Vendor check adjustments	
EFT Vendor Adjustment	-
Employment Security Adjustments	-
Employment Security PML/PFL Adjustments	-
Labor & Industries Adjustments	-
<b>Total Council Approval</b>	<b>\$ 453,262.22</b>

<b>BALANCE FORWARD</b>	<b>\$ 3,204,064.60</b>
<b>Y. T. D.</b>	<b>\$ 3,657,326.82</b>

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  
\_\_\_\_\_, 2024

*Anthony Burrows*  
\_\_\_\_\_  
Anthony Burrows, Finance Director

*Christy Fowler*  
\_\_\_\_\_  
Christy Fowler, Accounting Manager

*Gina Impero*  
\_\_\_\_\_  
Gina Impero, Accounting Lead, Payroll



# CITY OF LYNDEN



FINANCE DEPARTMENT  
(360) 354 - 2829

Start Date	1/1/2024	YTD
End Date	3/31/2024	2024

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	\$ 34,044.04									\$ 34,044.04
Planning										
Police	52,907.30	904.02			12,300.17	7,395.19				73,506.68
PW Administration										
PW Operations	5,343.00	139.84			879.60	639.28		7.28		7,009.00
PW Systems	2,805.00	3,363.50			169.05			151.75		6,489.30
PW Roadways										
Finance	273.34									273.34
Information Technology Service										
Parks										
<b>Total</b>	<b>\$ 95,372.68</b>	<b>\$ 4,407.36</b>			<b>\$ 13,348.82</b>	<b>\$ 8,034.47</b>		<b>\$ 159.03</b>		<b>\$ 121,322.36</b>

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	572.75									572.75
Planning										
Police	638.25	9.00			154.00	69.00				870.25
PW Administration										
PW Operations	81.25	1.75			16.00	8.00				107.00
PW Systems	44.50	41.50			3.00					89.00
PW Roadways										
Finance	5.50									5.50
Information Technology Service										
Parks										
<b>Total</b>	<b>1,342.25</b>	<b>52.25</b>			<b>173.00</b>	<b>77.00</b>				<b>1,644.50</b>

# CITY OF LYNDEN

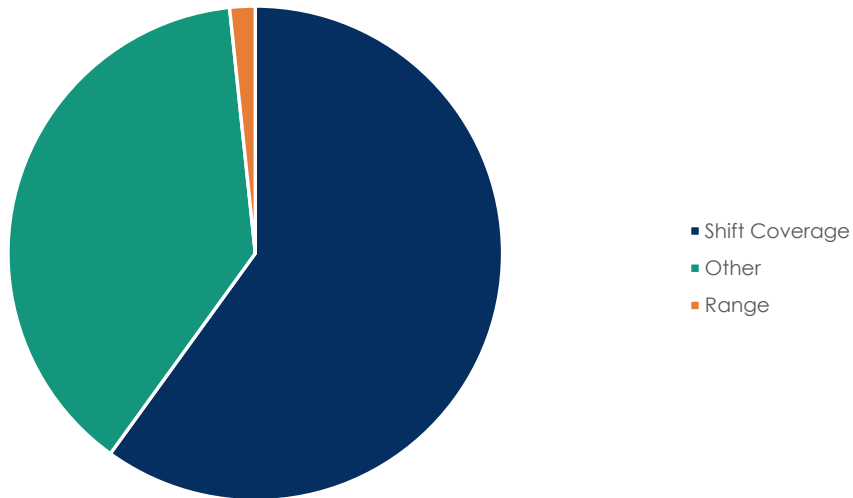
FINANCE DEPARTMENT  
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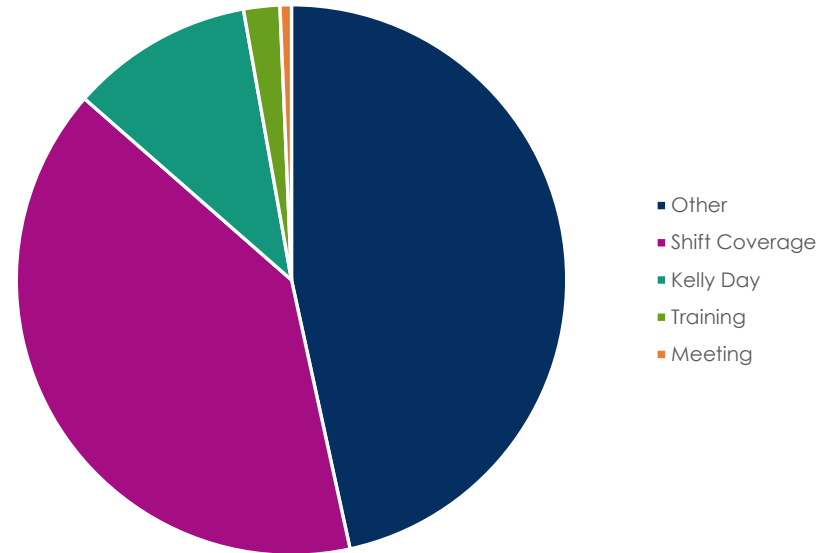
Reason	Overtime Hours	%
Shift Coverage	199	59.97%
Other	127	38.37%
Range	6	1.66%
<b>Grand Total</b>	<b>331</b>	<b>100.00%</b>

Reason	Overtime Hours	%
Other	104	46.58%
Shift Coverage	89	39.87%
Kelly Day	24	10.75%
Training	5	2.13%
Meeting	2	0.67%
<b>Grand Total</b>	<b>223</b>	<b>100.00%</b>

Police Department Overtime



Fire Department Overtime





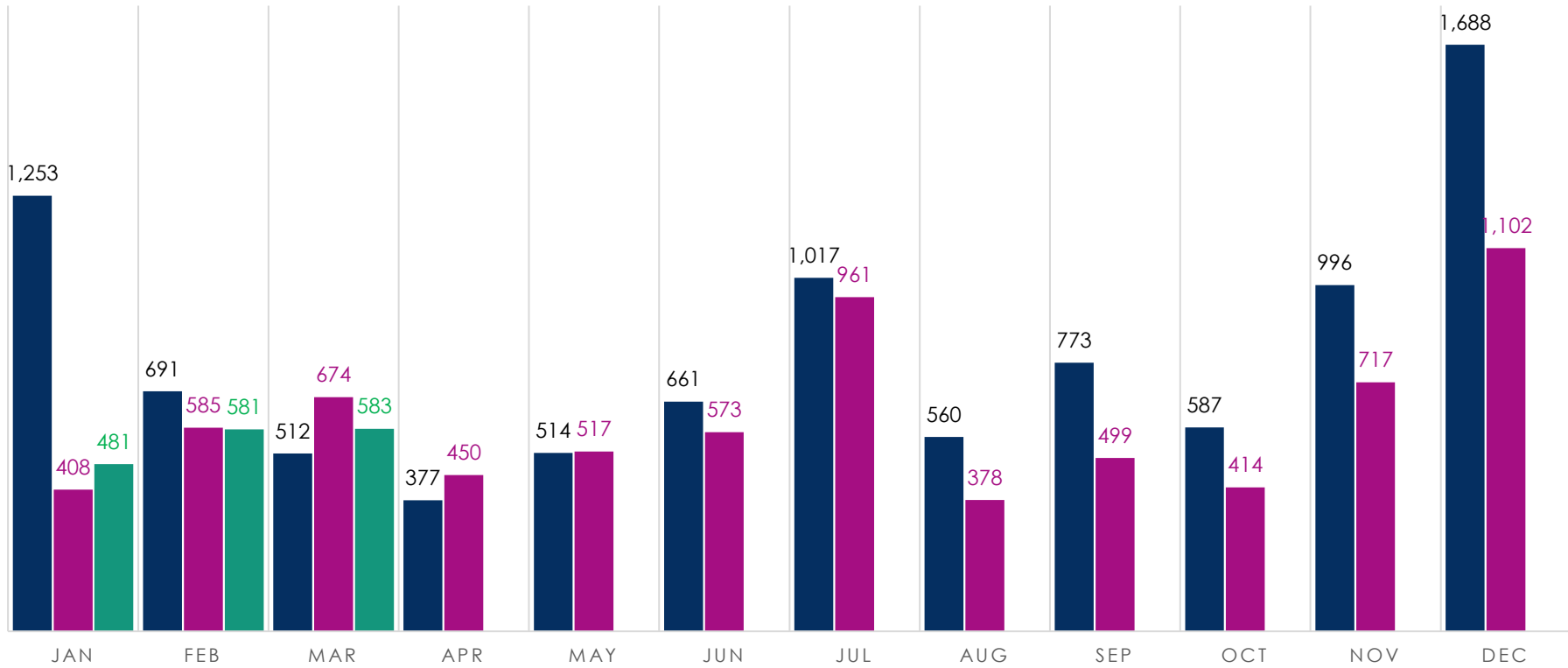
# CITY OF LYNDEN

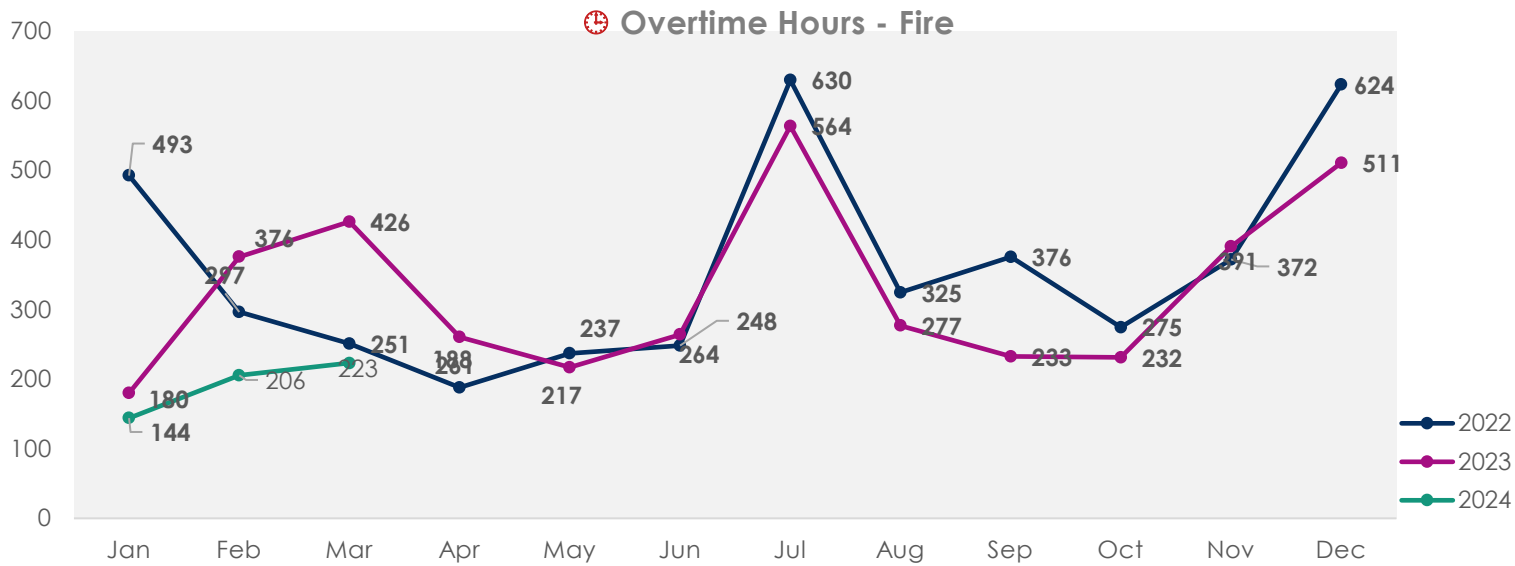
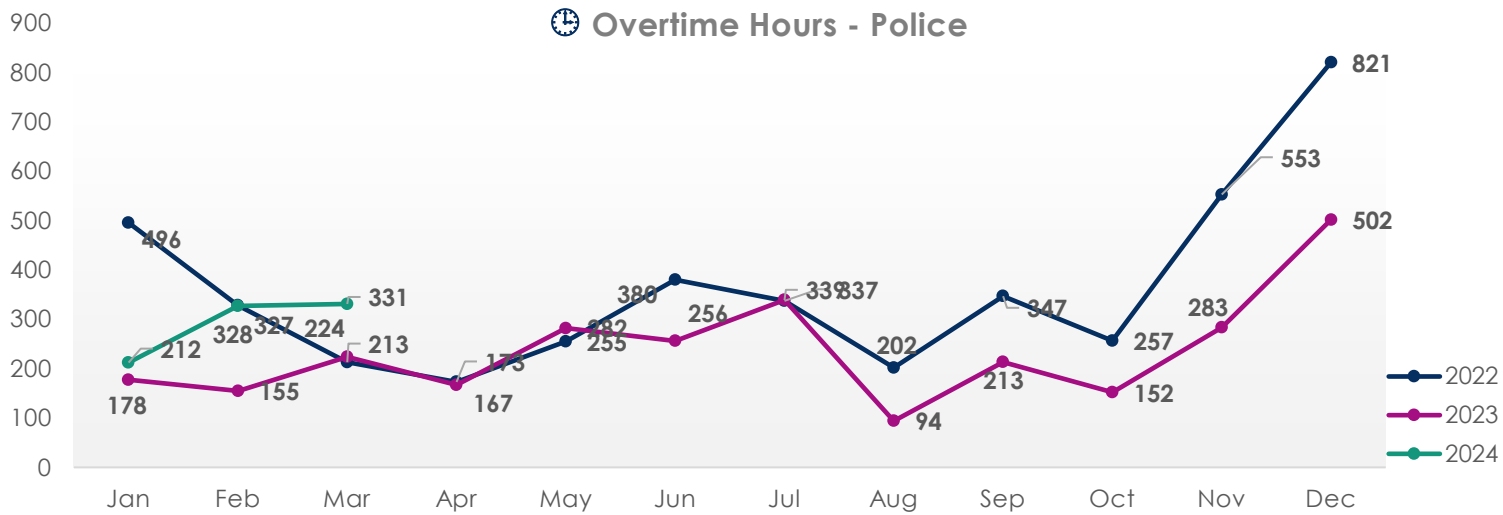
FINANCE DEPARTMENT  
(360) 354 - 2829



## OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 2022 ■ 2023 ■ 2024





### TOTAL REGULAR SALES TAX RECEIVED BY MONTH/YEAR

<b>MONTH:</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
JANUARY	326,354	319,797	268,576	227,553	204,860	210,631
FEBRUARY	340,721	329,282	309,300	291,564	269,241	227,810
MARCH	288,202	271,867	253,781	232,882	192,915	190,702
APRIL		278,022	252,498	215,073	150,524	187,590
MAY		334,057	317,171	277,240	192,446	234,783
JUNE		307,299	313,194	282,943	216,846	240,742
JULY		337,737	326,511	292,786	264,727	242,413
AUGUST		362,741	341,517	321,888	273,156	257,189
SEPTEMBER		324,303	323,226	297,552	263,456	239,020
OCTOBER		348,728	351,271	307,999	265,363	240,514
NOVEMBER		342,449	334,162	314,316	273,702	239,868
DECEMBER		328,207	338,482	272,605	259,576	223,604
Mitigation						41,277
<b>TOTALS</b>	<b>955,277</b>	<b>3,884,489</b>	<b>3,729,689</b>	<b>3,334,401</b>	<b>2,826,812</b>	<b>2,776,143</b>
<b>% OF CHANGE</b>		<b>4.2%</b>	<b>11.9%</b>	<b>18.0%</b>	<b>1.8%</b>	<b>6.7%</b>

YTD 2024	955,277
YTD 2023	920,946
YOY Variance	34,331
Variance %	3.7%

Current Mo. Actuals	288,202
Current Mo. Budget	279,330
Variance	8,872
Variance %	3.2%

Actual	YTD 2024	955,277
Budget	YTD 2024	927,053
Variance		28,224
Variance %		3.0%

# CITY OF LYNDEN

## EXECUTIVE SUMMARY



<b>Meeting Date:</b>	April 15, 2024	
<b>Name of Agenda Item:</b>	Approval of Payroll and Claims	
<b>Section of Agenda:</b>	Consent	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<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: _____
		<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required
<b>Attachments:</b>	None	
<b>Summary Statement:</b>	Approval of Payroll and Claims	
<b>Recommended Action:</b>	Approval of Payroll and Claims	

# CITY OF LYNDEN

## EXECUTIVE SUMMARY - FINANCE



<b>Meeting Date:</b>	April 15, 2024	
<b>Name of Agenda Item:</b>	2025 Budget Calendar	
<b>Section of Agenda:</b>	Consent	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<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: _____
	<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required	
<b>Attachments:</b>		
Proposed 2025 Budget Calendar		
<b>Summary Statement:</b>		
<p>As required by RCW, there are several budget preparation deadlines as the City moves forward in preparing its year 2025 Budget. Attached is the proposed 2025 budget calendar for Council approval.</p> <p>These dates are for final review and approval of the full Council. Upon approval this calendar will be distributed as presentation dates to the satellite agencies, as well as to City departments.</p> <p>This calendar was reviewed earlier by the Finance Committee at their April 12th meeting and approved for review by the full Council.</p>		
<b>Recommended Action:</b>		
The City Council approve the 2025 Budget Calendar as presented.		

### 2024 Date Requirements

### Steps in Budget Preparation

Tuesday, July 9	Meeting with Department Leaders to launch 2025 budget process. Satellite Agencies requested to prepare estimates of revenues/expenditures. Six-year capital plans distributed to Dept. Heads.
Friday, August 9	Estimates of revenues/expenditures, initiatives and six-year capital plans due to Finance Dept.
August 21 - 28	Mayor reviews and approves initiatives.
Friday, August 30	Mayors approved initiatives communicated to Departments and Satellites.
Thursday, September 19**	Final budget to be filed with Finance Director.
Friday, September 27**	Final budget presented to Mayor/City Administrator.
Monday, October 7**	Mayor provides the City Council with current information and estimates of revenues from all sources, as adopted in the budget for 2024.
Monday, October 21**	Mayor presents 2025 budget message to Council, and provides the Council with the proposed preliminary budget for 2025.
Wednesdays, October 23 and October 30**	Finance completes public notice of filing of preliminary budget and notice of public hearing on preliminary budget.
Monday, Nov 4 – 7:00 PM**	Preliminary budget hearing for public; Set Public Hearing for 2025 property tax levy.
Wednesday Nov 6 & Nov 13**	Public notice of hearing setting property tax levy.
Monday, November 18***	Setting property tax levy.
Wednesday, Nov 20 & Nov 27**	Public notice of final hearing for proposed 2025 budget.
Monday, December 2 – 7:00 PM**	Final public hearing on proposed 2025 budget.
Monday, Dec 2– Monday, Dec 16**	Adoption of 2025 budget by City Council.

\*\* Required by RCW, \*\*\*Property Tax Levy must be completed prior to November 30, 2024.

# CITY OF LYNDEN

## EXECUTIVE SUMMARY



<b>Meeting Date:</b>	April 15, 2024	
<b>Name of Agenda Item:</b>	RES-24-1094 Authorizing the Release of Checks and Electronic Payments Prior to Council Approval	
<b>Section of Agenda:</b>	New Business	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<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: _____
	<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required	
<b>Attachments:</b>		
RES-24-1094		
<b>Summary Statement:</b>		
<p>WHEREAS, RCW 42.24.180 authorizes the issuance of checks before approval of the City Council in order to expedite payment of claims; and the City of Lynden makes payments to vendors and employees by automated clearing house (ACH) or electronic funds transfers (EFTs), and given that the City has determined that adoption of a policy for the authorization and processing of ACH/electronic funds transfers for the City is in its best interest; the Finance Department has drafted Resolution Number RES-24-1094 to allow the City's Finance Director to approve checks for payment and disbursement prior to the Council taking action to approve said claims.</p> <p>The Finance Committee discussed such a process and possible resolution at its March 18<sup>th</sup> meeting and approved the new process for review by the full Council.</p>		
<b>Recommended Action:</b>		
After appropriate consideration the City Council approve Resolution No. RES-24-1094 and authorize the Mayor's signature.		

**RESOLUTION NO. RES-24-1094**

**A RESOLUTION OF THE CITY COUNCIL  
FOR THE CITY OF LYNDEN, WASHINGTON  
AUTHORIZING THE RELEASE OF CHECKS AND  
ELECTRONIC PAYMENTS PRIOR TO COUNCIL APPROVAL**

WHEREAS, the City of Lynden (hereinafter referred to as City) makes payments to vendors and employees by automated clearing house (ACH) or electronic funds transfers (EFTs); and

WHEREAS, the City receives ACH and EFT funds from various parties as a routine business practice; and

WHEREAS, proper authorization and execution of ACH and EFT payments reduces the risk of erroneous and fraudulent transactions; and

WHEREAS, the City has determined that adoption of a policy for the authorization and processing of ACH/electronic funds transfers for the City is in its best interest;

WHEREAS, RCW 42.24.180 authorizes the issuance of checks before approval of the City Council in order to expedite payment of claims;

NOW THEREFORE, BE IT RESOLVED, the Lynden City Council hereby authorizes:

Section A: All claims against the City of Lynden shall be pre-audited and approved by the Finance Director or their designee prior to release;

Section B: The City Council shall review and approve claims paid at its next regularly scheduled meeting; and

Section C: If the City Council disapproves any claims, the Finance Director will recognize these claims as receivables of the City and will pursue collection diligently until the amounts are either collected or the City Council approves the claims.

Section D: The City's Finance Director may approve checks for payment and disbursement prior to the Council taking action to approve said claims.

Section E: BE IT FURTHER RESOLVED that any resolutions or parts of resolutions in conflict herewith are hereby repealed insofar as they conflict with the provisions of this resolution.

Section F: If any section, subsection, sentence, clause or phrase of this resolution is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this resolution. The Council hereby declares that it would have passed this code and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact than any one or more sections, subsections, sentences, clauses or phrases has been declared invalid or unconstitutional, and if, for any reason, this resolution should be declared invalid or unconstitutional, then the original ordinance or ordinances shall be in full force and effect.



Section G: This resolution shall take effect and be in force on May 1, 2024 after its passage by the Council and after its approval by the Mayor, if approved, otherwise, as provided by law and five (5) days after the date of its publication.

PASSED BY THE CITY COUNCIL BY AN AFFIRMATIVE VOTE \_\_\_\_\_ IN FAVOR, \_\_\_\_\_ AGAINST AND SIGNED BY THE MAYOR THIS \_\_\_\_\_ DAY OF APRIL 2024.

\_\_\_\_\_  
Scott Korthuis  
Mayor

ATTEST:

\_\_\_\_\_  
Pam Brown  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Robert Carmichael  
City Attorney