

CITY OF LYNDEN

FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



Finance Committee Meeting Agenda

Online via Microsoft Teams

3:00 PM December 20, 2021

Roll Call

1. Roll Call

Review Items

- [2.](#) Approval of the November 15, 2021 Minutes
- [3.](#) Approval of Payroll - November 2021
- [4.](#) Review of the November 2021 Overtime
- [5.](#) Review Sales Tax - 2021 YTD

Council Items

- [6.](#) Approval of Payroll and Claims

Informational

- [7.](#) Utility Fees and Shut Off Reinstatement
8. Monthly Financial Report Review

Items Added

9. None

Next Meeting: January 18, 2022

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM November 15, 2021
Online via Microsoft Teams

Present:

Mayor Scott Korthuis
City Administrator John Williams
Finance Director Anthony Burrows

Councilmembers:

Kyle Strengholt (Chair)
Nick Laninga
Gerald Kuiken

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

The committee reviewed the payroll overtime impacts. The Police Department had a total of 401 hours, which was higher than last month's 380 hours total. Shift coverage accounted for the bulk of the overtime. For the Fire Department, there was a total of 378 hours of overtime, which was lower than last month's 593 hours. Shift coverage was still the largest component of the overtime. The Stone Garden Grant incurred 24 overtime hours. 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 20.6% or \$627,411 over the projected budget. When year to date 2021 is compared with year-to-date 2020 collections, sales tax revenue reflects a 19.8% overall increase of \$453,946. The numbers were once again stronger than forecast with the highest October on record coming in at \$307,999.

5. Council Packet items presented:

- A. Consent: Approval of Payroll and Claims. Approved for the full Council.
- B. Consent: Set the date for the Final Public Hearing on the 2022 Preliminary Budget. Approved for the full Council.
- C. Public Hearing: Conduct the required hearing for Ordinance No. 1638 – Real Estate Property Tax for 2022. Approved for the full Council.
- D. Public Hearing: Conduct the second required Public Hearing for the 2022 Budget. Approved for the full Council.
- E. New Business: Ordinance No. 1638 – Real Estate Property Tax. The 1% increase to the 2022 Property Tax was discussed and approved for review by the Council.

6. Finance Department Informational or Added Items

- A. A proposal was put forth by the Finance Department to move the City from 26 pay periods to 24 pay periods. After some review the Finance Committee approved the idea and gave approval to move forward to the full Council for review.
- B. The Monthly Financial Reports were distributed for individual review and discussed. No further action required.
- C. The State Auditor's report out was distributed and discussed. The report will be made available to the full Council. No further action required.
- D. No other items added.

Meeting was adjourned at 4:04 pm. The next Finance Committee meeting is on December 20, 2021.

CITY OF LYNDEN

FINANCE DEPARTMENT
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City of Lynden Payroll Liability for November 1 thru November 15, 2021

Document No	Current Pay Period Nov 01-15 2021	Adjustments	Monthly Total
Vendor payments generated by the City of Lynden			
Check No	Checks		
	AWC Employee Benefits Trust	\$ 6,531.94	\$ 6,531.94
	General Teamster	1,098.50	1,098.50
	Homestead Fitness	239.16	239.16
	WA Teamster Welfare Trust	104.60	104.60
	AFLAC	1,759.04	1,759.04
	City of Lynden Flex Ben	123.32	123.32
	IAFF Local 106	942.51	942.51
	LPO Association	210.00	210.00
	Teamsters Pension		
	Vimly Benefits Inc	179.40	179.40
	Forge Fitness	46.87	46.87
	NFOP - Labor Services	551.25	551.25
	Total Checks	\$ 11,786.59	\$ 11,786.59
Reference No	EFT Payments		
	Dept of Retirement (DRS) LEOFF	\$ 22,217.60	\$ 22,217.60
	Dept of Retirement (DRS) PERS	28,766.35	28,766.35
	Vimly Benefits Inc		
	Dept of Retirement (DCP)	6,029.27	6,029.27
	Nationwide - ACH by City of Lynden	7,471.49	7,471.49
	LEAF (EE Activity Contr)	190.00	190.00
	Garnishment - ACH & Ready Chex	722.20	722.20
	IRS- ACH	75,152.39	75,152.39
	Total EFT Payments	\$ 140,549.30	\$ 140,549.30
	Total Vendor payments generated by the City of Lynden	\$ 152,335.89	\$ 152,335.89
Reference No	Other vendor payments		
	Quarterly		
	Employment Security- Unemployment in Q-4 EFT	\$ 667.00	\$ 667.00
	Employment Security- PML/PFL in Q-4 EFT	1,373.79	1,373.79
	L & I - include in Q-4 EFT	9,183.83	9,183.83
	Total Quarterly	\$ 11,224.62	\$ 11,224.62
	Total Other vendor payments	\$ 11,224.62	\$ 11,224.62
TOTAL Vendor Payments		\$ 163,560.51	\$ 163,560.51
Employee payroll			
	Net Pay Direct Deposit	\$ 241,647.52	
	Check	-	
	Reverse ACH return /Voided Warrant	-	
	City of Lynden Manual Checks	-	
	Total Employee payroll	\$ 241,647.52	
Council Approval			
	Payroll liability November 22, 2021	\$ 405,208.03	
	Vendor check adjustments	-	
	EFT Vendor Adjustment	-	
	Employment Security Adjustments Q3	-	
	Employment Security PML/PFL Adjustments Q3	-	
	Labor & Industries Adjustments Q3	-	
	Total Council Approval	\$ 405,208.03	
		EFT & Other Liabilities	
		Non-L&I Liabilities	
		Monthly EFT	\$ 382,196.82
		Check Liability	\$ 11,786.59
		Total Non-L&I Liabilities	\$ 393,983.41
		Quarterly Liabilities	\$ 11,224.62
		Total EFT & Other Liabilities	\$ 405,208.03
		BALANCE FORWARD	\$ 8,446,150.79
		Y. T. D.	\$ 8,851,358.82

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

CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



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

Document No	Current Pay Period Nov 16-30 2021	Prior Pay Period Nov 1-15 2021	Adjustments	Monthly Total
Vendor payments generated by the City of Lynden				
Checks				
22997	AWC Employee Benefits Trust \$ 100,633.01	\$ 6,531.94	\$ 4,226.88	\$ 111,391.83
23004	General Teamster 1,101.50	1,098.50		2,200.00
23000	Homestead Fitness 304.37	239.16	(38.06)	505.47
EFT	WA Teamster Welfare Trust 7,112.80	104.60		7,217.40
EFT	AFLAC 1,759.01	1,759.04		3,518.05
22998	City of Lynden Flex Ben 123.32	123.32		246.64
23001	IAFF Local 106 942.62	942.51		1,885.13
23002	LPO Association 210.00	210.00		420.00
	Teamsters Pension			
EFT	Vimly Benefits Inc 1,748.40	179.40		1,927.80
22999	Forge Fitness 46.88	46.87		93.75
23003	NFOP - Labor Services 551.25	551.25		1,102.50
	Total Checks \$ 114,533.16	\$ 11,786.59	\$ 4,188.82	\$ 130,508.57
EFT Payments				
	Dept of Retirement (DRS) LEOFF \$ 21,717.90	\$ 22,217.60	\$	\$ 43,935.50
	Dept of Retirement (DRS) PERS 28,351.32	28,766.35		57,117.67
	Vimly Benefits Inc			
	Dept of Retirement (DCP) 5,754.21	6,029.27		11,783.48
	Nationwide - ACH by City of Lynden 7,244.08	7,471.49		14,715.57
	LEAF (EE Activity Contr) 182.50	190.00		372.50
	Garnishment - ACH & Ready Chex 722.20	722.20		1,444.40
	IRS- ACH 73,153.28	75,152.39	6,411.53	154,717.20
	Total EFT Payments \$ 137,125.49	\$ 140,549.30	\$ 6,411.53	\$ 284,086.32
	Total Vendor payments generated by the City of Lynden \$ 251,658.65	\$ 152,335.89	\$ 10,600.35	\$ 414,594.89
Other vendor payments				
Quarterly				
	Employment Security- Unemployment in Q-4 EFT \$ 640.96	\$ 667.00	\$ 60.00	\$ 1,367.96
	Employment Security- PML/PFL in Q-4 EFT 1,345.82	1,373.79	119.97	2,839.58
	L & I - include in Q-4 EFT 9,060.30	9,183.83		18,244.13
	Total Quarterly \$ 11,047.08	\$ 11,224.62	\$ 179.97	\$ 22,451.67
	Total Other vendor payments \$ 11,047.08	\$ 11,224.62	\$ 179.97	\$ 22,451.67
TOTAL Vendor Payments \$ 262,705.73 \$ 163,560.51 \$ 10,780.32 \$ 437,046.56				
Employee payroll				
	Net Pay Direct Deposit \$ 236,148.13			
	Check -			
	Net Pay Direct Deposit - Settlement 23,947.51			
	City of Lynden Manual Checks -			
	Total Employee payroll \$ 260,095.64			
Council Approval				
	Payroll liability December 07, 2021 \$ 522,801.37			
	Vendor check adjustments 4,188.82			
	EFT Vendor Adjustment 6,411.53			
	Employment Security Adjustments 60.00			
	Employment Security PML/PFL Adjustments 119.97			
	Labor & Industries Adjustments -			
	Total Council Approval \$ 533,581.69			
EFT & Other Liabilities				
Non-L&I Liabilities				
	Monthly EFT \$			\$ 519,140.26
	Check Liability \$			\$ 3,214.38
	Total Non-L&I Liabilities \$			\$ 522,354.64
Quarterly Liabilities \$ 11,227.05				
	Total EFT & Other Liabilities \$			\$ 533,581.69
BALANCE FORWARD \$ 8,851,358.82				
Y. T. D. \$ 9,384,940.51				

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

CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



Start Date	11/1/2021	NOVEMBER
End Date	11/30/2021	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	\$ 21,185.07			\$ 1,291.68						\$ 22,476.75
Planning										
Police	20,985.21				9,850.30	6,238.54			4,859.45	41,933.50
PW Administration	30.35									30.35
PW Operations	1,209.69				787.20	560.08				2,556.97
PW Systems	4,158.16	2,690.82								6,848.98
PW Roadways										
Finance	365.03			96.37						461.40
Information Technology Service	140.64									140.64
Parks										
Total	\$ 48,074.15	\$ 2,690.82		\$ 1,388.05	\$ 10,637.50	\$ 6,798.62			\$ 4,859.45	\$ 74,448.59

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	445.25			24.00						469.25
Planning										
Police	288.50				139.00	66.00			65.50	559.00
PW Administration	0.75									0.75
PW Operations	21.00				16.00	8.00				45.00
PW Systems	81.25	39.25								120.50
PW Roadways										
Finance	7.25			2.25						9.50
Information Technology Service	2.00									2.00
Parks										
Total	846.00	39.25		26.25	155.00	74.00			65.50	1,206.00

CITY OF LYNDEN



FINANCE DEPARTMENT
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Start Date	1/1/2021	YTD
End Date	11/30/2021	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	\$ 181,583.29	\$ 1,806.48	\$ 495.86	\$ 5,064.90			\$ 151.67	\$ 17.52		\$ 189,119.72
Planning	1,361.41	34.89								1,396.30
Police	185,354.07	1,327.68			17,864.56	24,850.46	489.70	68.46	8,612.75	238,567.68
PW Administration	2,048.40	138.84			367.12					2,554.36
PW Operations	7,660.78				1,204.08	2,786.14	1,021.78			12,672.78
PW Systems	10,325.35	2,690.82		55.00		355.26				13,426.43
PW Roadways										
Finance	11,916.75	278.82		96.37						12,291.94
Information Technology Service	4,491.14									4,491.14
Parks	652.61									652.61
Total	\$ 405,393.80	\$ 6,277.53	\$ 495.86	\$ 5,216.27	\$ 19,435.76	\$ 27,991.86	\$ 1,663.15	\$ 85.98	\$ 8,612.75	\$ 475,172.96

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	3,737.17	24.00	10.25	95.00						3,866.42
Planning	26.00	0.50								26.50
Police	2,587.00	15.00			253.00	267.00	3.00		123.50	3,248.50
PW Administration	40.00				8.00					48.00
PW Operations	141.25				24.00	40.00				205.25
PW Systems	193.50	39.25		1.00		4.75				238.50
PW Roadways										
Finance	280.50	5.00		2.25						287.75
Information Technology Service	68.00									68.00
Parks	15.50									15.50
Total	7,088.92	83.75	10.25	98.25	285.00	311.75	3.00		123.50	8,004.42

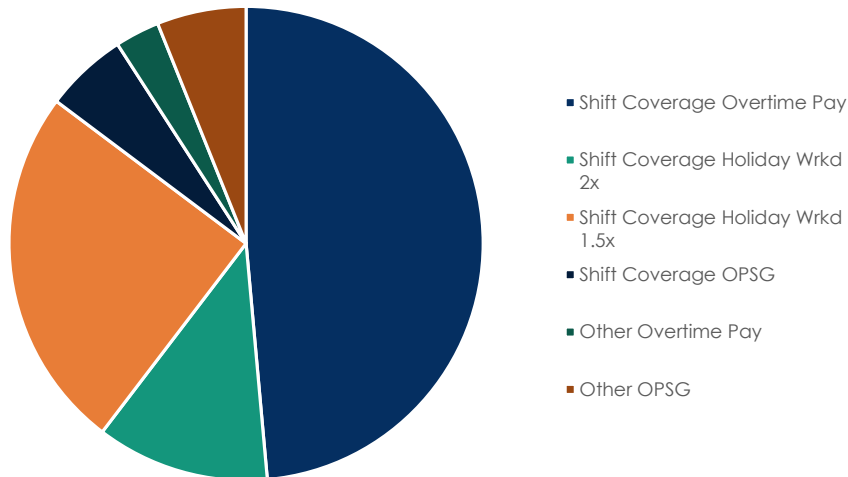
CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



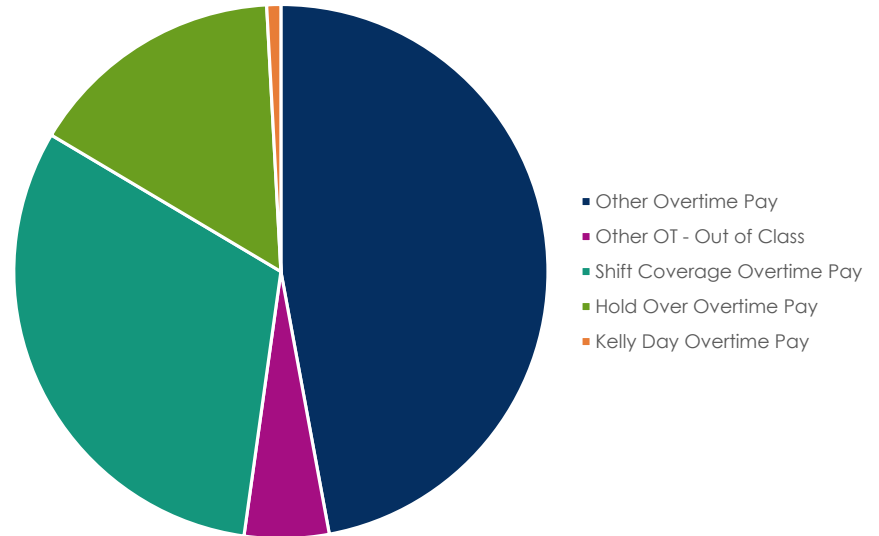
Reason	Overtime Hours	%
Shift Coverage	508	90.88%
Overtime Pay	271.5	48.57%
Holiday Wrkd 2x	66	11.81%
Holiday Wrkd 1.5x	139	24.87%
OPSG	31.5	5.64%
Other	51	9.12%
Overtime Pay	17	3.04%
OPSG	34	6.08%
Grand Total	559	100.00%

Police Department Overtime



Reason	Overtime Hours	%
Other	245	52.21%
Overtime Pay	221	47.10%
OT - Out of Class	24	5.11%
Shift Coverage	147	31.33%
Overtime Pay	147	31.33%
Hold Over	73.25	15.61%
Overtime Pay	73.25	15.61%
Kelly Day	4	0.85%
Overtime Pay	4	0.85%
Grand Total	469.25	100.00%

Fire Department Overtime



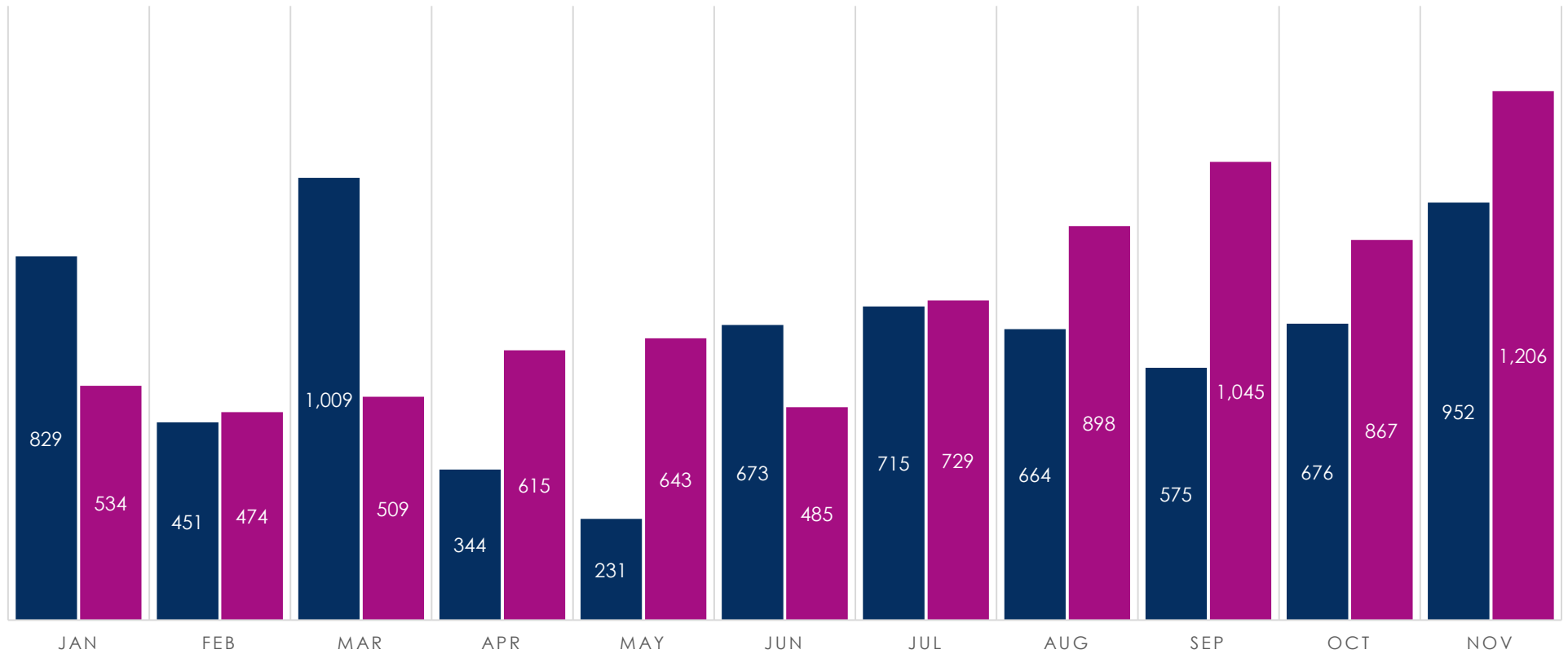
CITY OF LYNDEN

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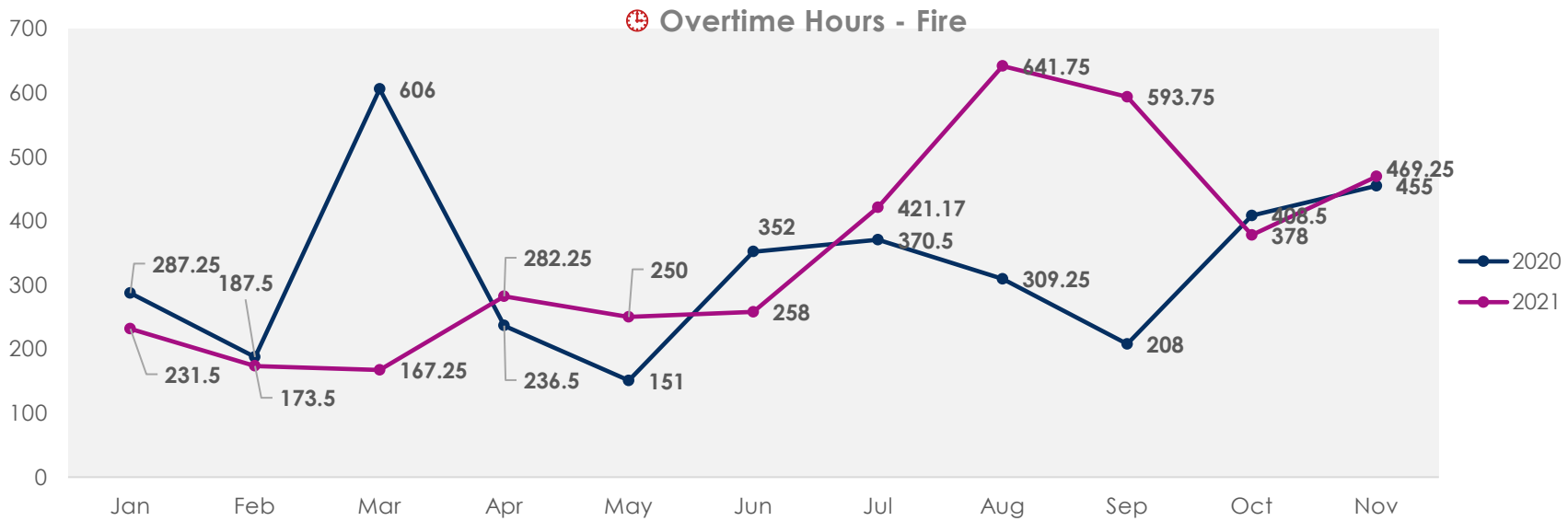
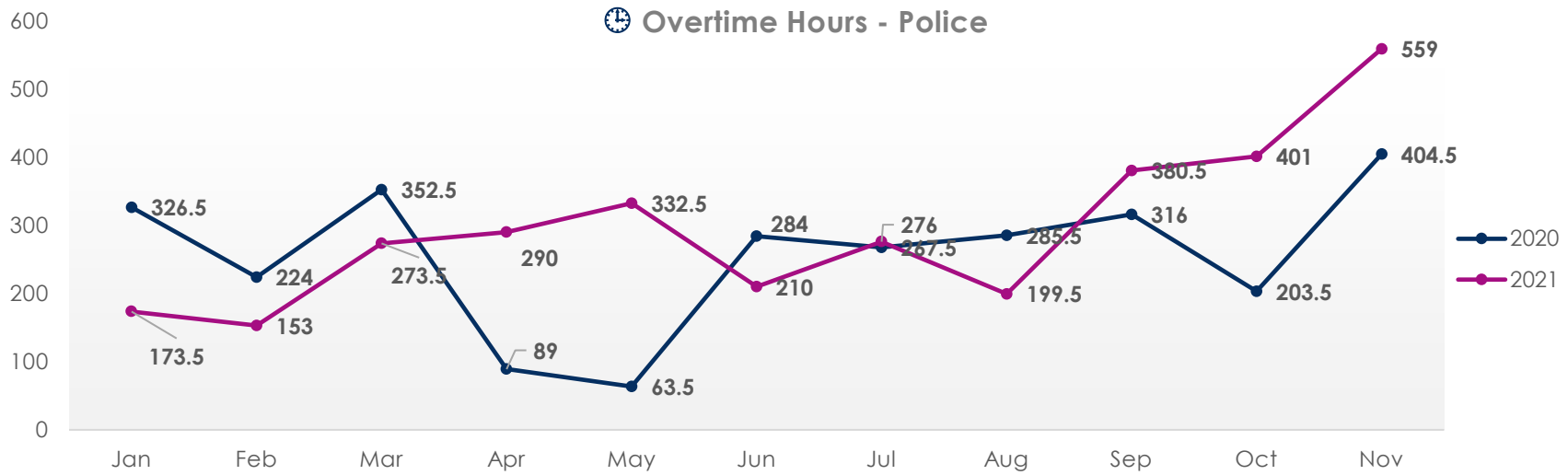


OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 2020 ■ 2021



Nov	952	1,206	2,158
Grand Total	7,116	8,004	15,121



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	307,999	265,363	240,514	254,484	287,104	194,873
NOVEMBER	314,316	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	3,061,796	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	3,061,796
YTD 2020	2,567,236
YOY Variance	494,560
Variance %	19.3%

Current Mo. Actuals	314,316
Current Mo. Budget	244,224
Variance	70,092
Variance %	28.7%

Actual	YTD 2021	3,061,796
Budget	YTD 2021	2,364,293
Variance		697,503
Variance %		29.5%

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	December 20, 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		

PLEASE READ:

Washington State’s moratorium on utility fees and utility shut-offs ended on September 30, 2021.

The City of Lynden has maintained a grace period on utilities beyond the Governor’s official moratorium end date, where the City has not charged late fees and penalties, or shut off utility services for non-payment.

This notice is to inform all utility customers that **as of February 1, 2022** the City of Lynden will resume all fees, including shut off for non-payment of utilities.