

CITY OF LYNDEN

FINANCE DEPARTMENT

Anthony Burrows, Finance Director
(360) 354-2829



Finance Committee Meeting Agenda

City Hall - 300 Fourth Street
3:00 PM June 21, 2021

Roll Call

Review Items

1. Approval of the May 17, 2021 Minutes
2. Approval of Payroll - May 2021
3. Review the May 2021 Overtime YTD
4. Review Sales Tax - 2021 YTD

Council Items

5. Approval of Payroll and Claims

Informational

6. Monthly Financial Reports Review
7. Utility Bill Collections
8. Finance Staffing and New Hires

Items Added

9. None

Next Meeting: July 19, 2021

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM May 17, 2021
Via Remote

Present:

Mayor Scott Korthuis
City Administrator Mike Martin
Finance Director Anthony Burrows

Councilmembers:

Kyle Strengholt (Chair)
Gerald Kuiken
Nick Laninga

1. **The Committee reviewed and approved the April 2021 meeting minutes.**
2. **The Committee will review both April and May Payroll at the June 21st meeting.**
3. **April 2021 Payroll Overtime Review**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 240 hours, which was down from last month's 273 hours total. Shift coverage accounted for the bulk of the overtime. For the Fire Department, there was a total of 174 hours of overtime, which was up from last month's 167 hours. The OT was predominately for shift coverage. The Stone Garden Grant did not incur any hours of OT. 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 27.9% or \$211,018 over the projected budget. When year to date 2021 is compared with year-to-date 2020 collections, sales tax revenue reflects an 18.3% overall increase of \$149,532. The numbers were once again stronger than anticipated and better than what we forecast mostly due to 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. Consent: Resolution No. 1037 Net Increase in the Revolving Cash Fund. This item was approved for approval of the full Council.
- C. New Business: Approval of one additional full time employee for the Finance Department. This item was discussed in committee and approved for review by the full Council.

6. Finance Department Informational or Added Items

- A. Discussion of the hiring process to backfill the open payroll position. FYI only no action required.
- B. The milestone of initiating credit card payments across the City for the first time in the City's history was discussed. No further action required.
- C. An update on the progress of the monthly reports re-write was given with the new reports being ready at June's meeting.
- D. It was agreed that the next Finance Committee meeting on June 21st will be held in person.

Meeting was adjourned at 3:53 p.m. The next Finance Committee meeting is on June 21st, 2021.

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Start Date	5/31/2021	MAY
End Date	5/31/2021	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	Overtime Pay Hours	OT- LFD Training Hours	Doubletime Pay 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	\$ 10,982	\$ -	\$ -	\$ 837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,819.04	226.00	-	-	24.00	-	-	-	-	-	250
Planning	78.59	-	-	-	-	-	-	-	-	78.59	1.50	-	-	-	-	-	-	-	-	1.5
Police	17,883.35	242	-	-	-	6,033	-	-	423	24,580.61	257.50	-	3.00	-	65.00	-	-	-	7.00	332.5
PW Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
PW Operations	26.06	-	-	-	-	554	-	-	-	580.22	0.50	-	-	-	8.00	-	-	-	-	8.5
PW Systems	447.34	-	-	-	-	-	-	-	-	447.34	8.00	-	-	-	-	-	-	-	-	8
PW Roadways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Finance	1,167.36	-	-	-	-	-	-	-	-	1,167.36	22.00	-	-	-	-	-	-	-	-	22
Information Technology Service	703.20	-	-	-	-	-	-	-	-	703.20	10.00	-	-	-	-	-	-	-	-	10
Parks	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 496.55	10.00	-	-	-	-	-	-	-	-	10
Total	\$ 31,784.37	\$ 241.53	\$ -	\$ 837.12	\$ -	\$ 6,587.23	\$ -	\$ -	\$ 422.66	\$ 39,872.91	535.50	-	3.00	24.00	-	73.00	-	-	7.00	642.50

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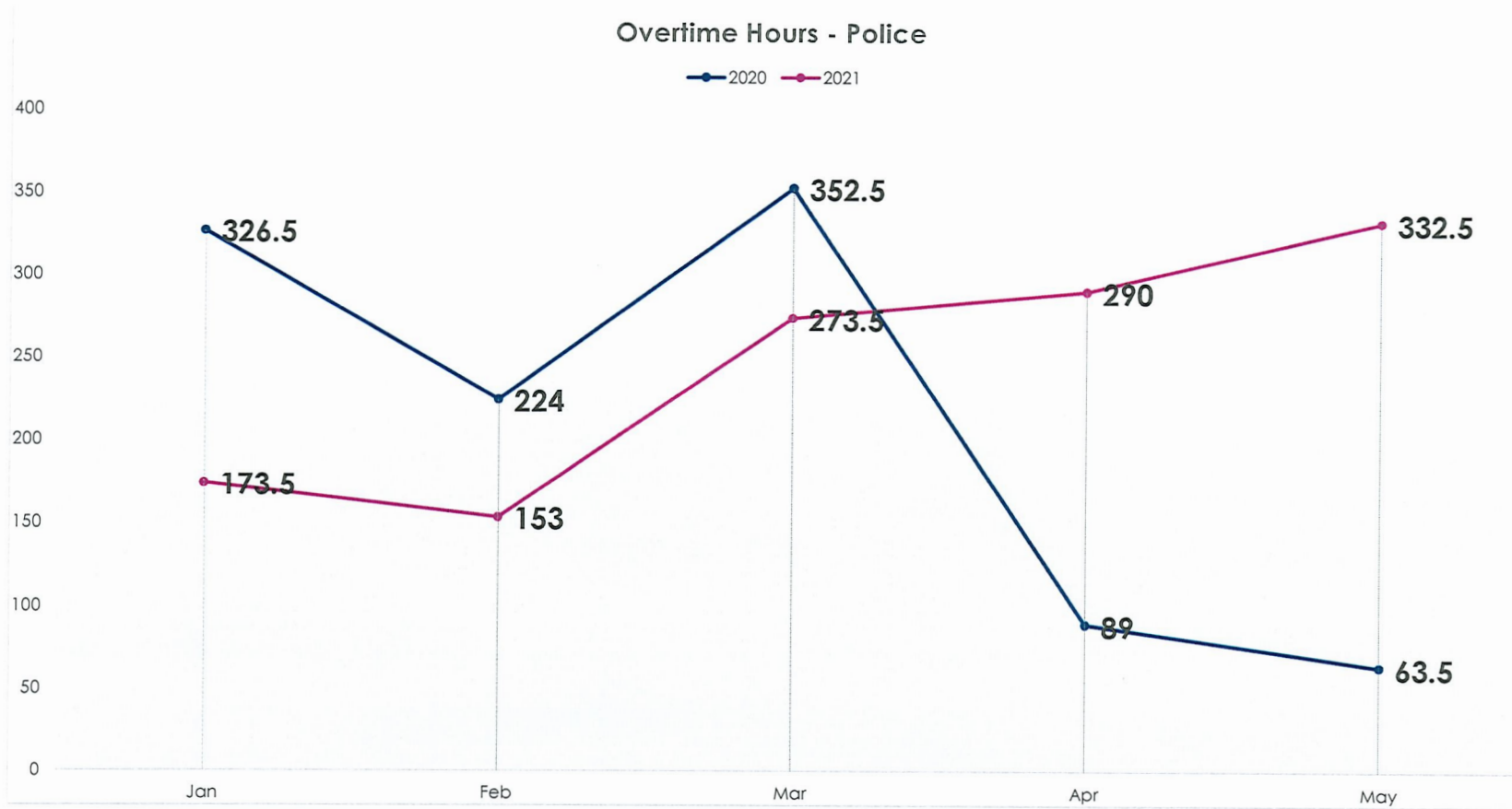
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Start Date	1/1/2021	YTD
End Date	5/31/2021	2021

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	Overtime Pay Hours	OT- LFD Training Hours	Doubletime Pay 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	\$ 50,699	\$ 1,806	\$ 496	\$ 837	\$ -	\$ -	\$ 123	\$ -	\$ -	\$ 53,961.93	1,046.25	10.25	24.00	24.00	-	-	-	-	-	1104.5
Planning	942.28	35	-	-	-	-	-	-	-	977.17	18.00	-	0.50	-	-	-	-	-	-	18.5
Police	73,724.39	242	-	-	8,014	6,033	454	68	558	89,093.77	1,028.50	-	3.00	-	114.00	65.00	3.00	-	9.00	1222.5
PW Administration	2,018.05	139	-	-	367	-	-	-	-	2,524.01	39.25	-	-	-	8.00	-	-	-	-	47.25
PW Operations	573.18	-	-	-	417	1,105	-	-	-	2,095.40	11.00	-	-	-	8.00	16.00	-	-	-	35
PW Systems	4,682.85	-	-	-	-	-	-	-	-	4,682.85	84.75	-	-	-	-	-	-	-	-	84.75
PW Roadways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Finance	8,295.10	279	-	-	-	-	-	-	-	8,573.92	196.50	-	5.00	-	-	-	-	-	-	201.5
Information Technology Service	3,518.16	-	-	-	-	-	-	-	-	3,518.16	51.00	-	-	-	-	-	-	-	-	51
Parks	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	496.55	10.00	-	-	-	-	-	-	-	-	10
Total	\$ 144,949.60	\$ 2,500.56	\$ 495.86	\$ 837.12	\$ 8,798.26	\$ 7,138.41	\$ 577.13	\$ 68.46	\$ 558.36	\$ 165,923.76	2,485.25	10.25	32.50	24.00	130.00	81.00	3.00	-	9.00	2,775.00

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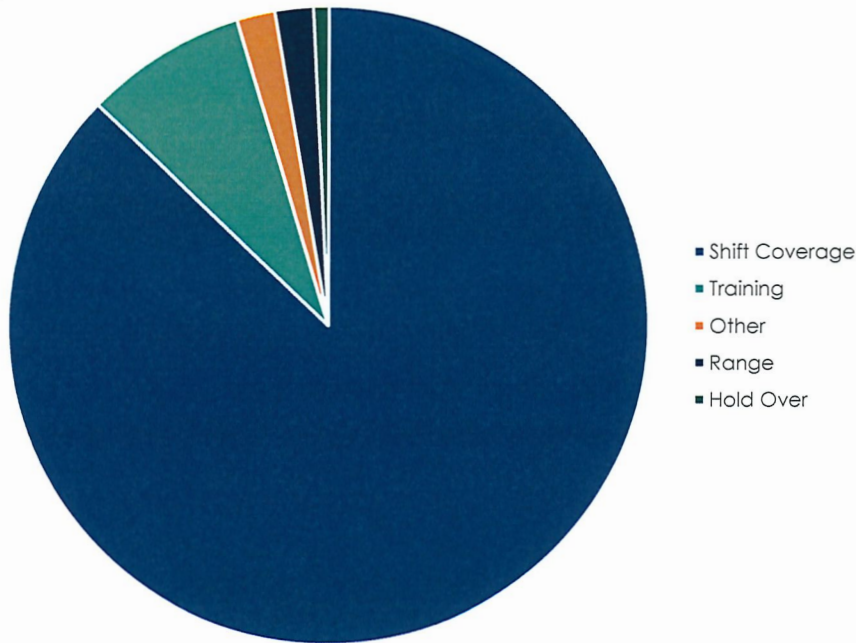
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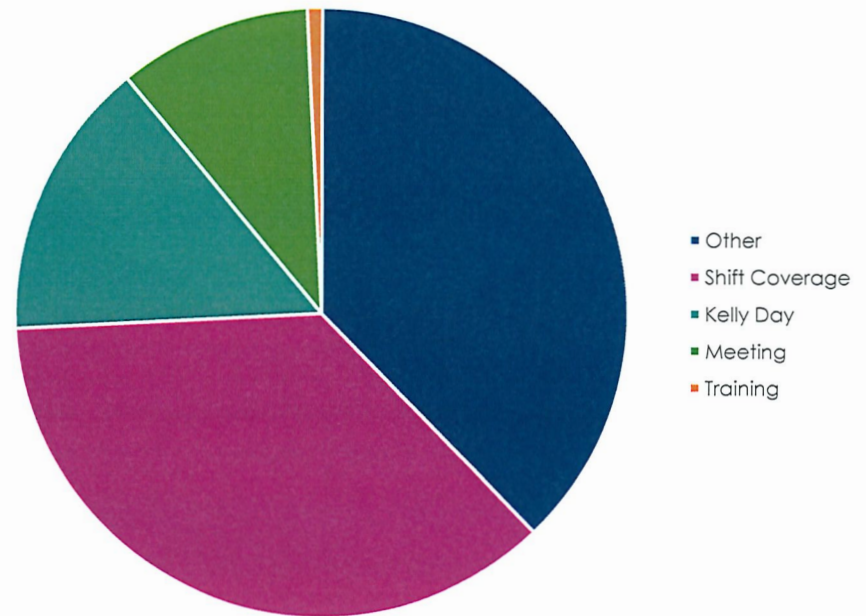
Reason	Overtime Hours	%
Shift Coverage	224.5	87.18%
Training	21	8.16%
Other	5	1.94%
Range	5	1.94%
Hold Over	2	0.78%
Grand Total	257.5	100.00%

Police Department Overtime



Reason	Overtime Hours	%
Other	94.5	37.80%
Shift Coverage	91	36.40%
Kelly Day	37	14.80%
Meeting	25.5	10.20%
Training	2	0.80%
Grand Total	250	100.00%

Fire Department Overtime



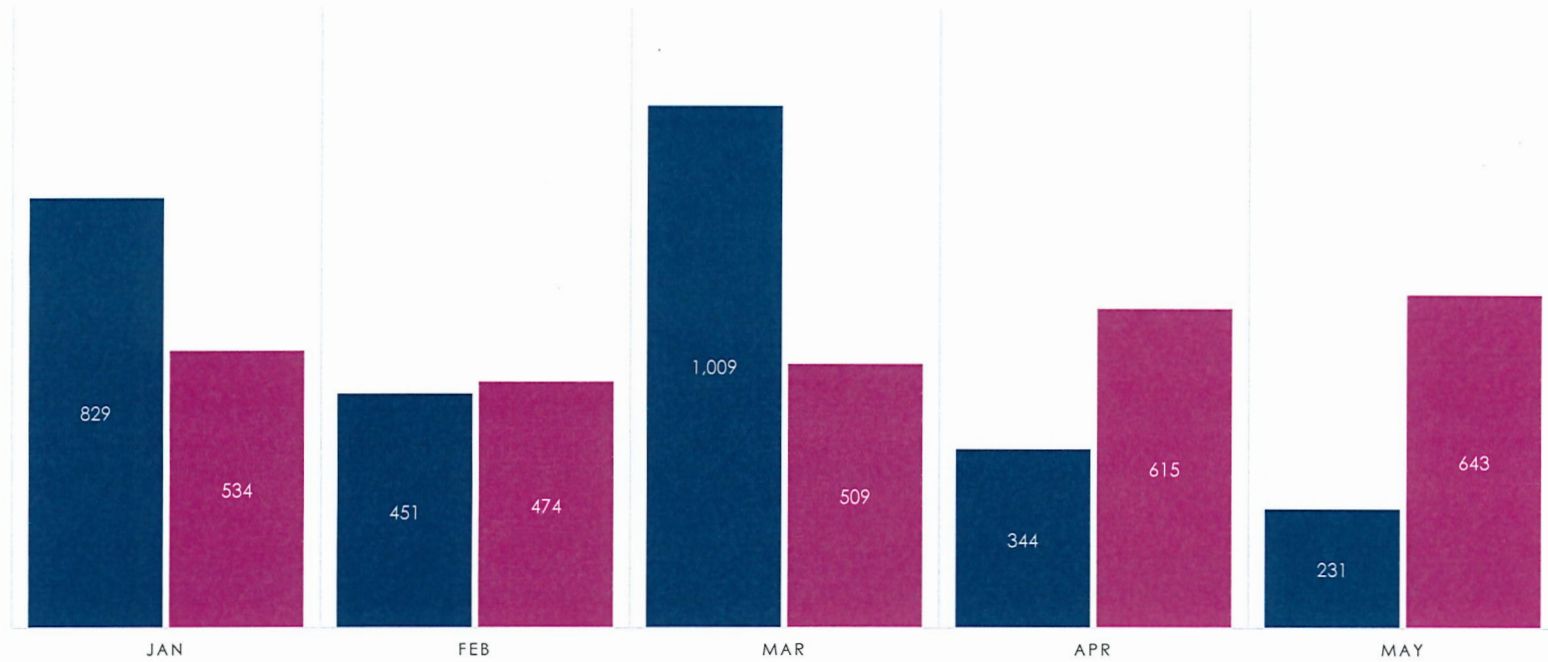
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OVERTIME HOURS - PRIOR YEAR COMPARRISON

■ 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		216,846	240,742	195,839	200,277	164,426
JULY		264,727	242,413	235,017	242,975	173,323
AUGUST		273,156	257,189	264,632	289,029	207,203
SEPTEMBER		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	1,244,312	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	1,244,312	Budget/Year	2,598,124
YTD 2020	1,009,986	Budget/Month	194,859
Difference	234,326	Budget to Date	950,913

Percent of Chg	23.2%	Actual YTD 2021	1,244,312
		Budget YTD 2021	950,913
		Difference	293,399
		Percent of Chg	30.9%

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EXECUTIVE SUMMARY



Meeting Date:	June 21, 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	