

CITY OF LYNDEN

FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



Finance Committee Meeting Agenda

City Hall - 300 Fourth Street

3:00 PM August 16, 2021

Roll Call

1. Roll Call

Review Items

- [2.](#) Approval of the July 19, 2021 Minutes
- [3.](#) Approval of Payroll - July 2021
- [4.](#) Review of the July 2021 Overtime YTD
- [5.](#) Review Sales Tax - 2021 YTD

Council Items

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

Informational

7. Monthly Financial Reports Review
8. Sales Tax Analysis

Items Added

9. None

Next Meeting: September 20, 2021

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM July 19, 2021
City Hall

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

The committee reviewed the payroll overtime impacts. The Police Department had a total of 210 hours, which was lower than last month's 332 hours total. Shift coverage accounted for the bulk of the overtime. For the Fire Department, there was a total of 258 hours of overtime, which was up from last month's 250 hours. The Stone Garden Grant incurred 6 hours of OT in June. 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 32.4% or \$373,688 over the projected budget. When year to date 2021 is compared with year-to-date 2020 collections, sales tax revenue reflects a 24.5% overall increase of \$300,423. 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. Consent: Ordinance No.1629 - Line of Credit renewal Notes A & B. The committee reviewed the proposed renewal of the City's revolving line of credit. The Ordinance was approved for review by the full Council.
- C. Consent: Ordinance No. 1630 – Introduction of an Amendment to the 2021 Budget. This Ordinance would amend the budget in Fund 119, which is a pass-through account for protective inspection fees from \$65,000 to \$140,000. The Ordinance was sent through to the full Council as an introduction only, and set for possible adoption by the full Council at the August 2nd meeting.

6. Finance Department Informational or Added Items

- A. The monthly financial reports were reviewed and discussed. No critical items were flagged. The only action needed were minor formatting requests.
- B. Delinquent utility bill collections were discussed. A letter to notify delinquent account holders was reviewed and approved once the moratorium is lifted on September 30th.
- C. The current level of the City's debt capacity was reviewed and discussed. No further action required.

Meeting was adjourned at 4:02 p.m. The next Finance Committee meeting is on August 16th, 2021.

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City of Lynden Payroll Liability fo July 1 thru July 15,2021

Document No	Current Pay Period Jul 01-15 2021	Adjustments	Monthly Total
Vendor payments generated by the City of Lyden			
Checks			
AWC Employee Benefits Trust	\$ 4,784.19	\$	4,784.19
General Teamster	1,233.25		1,233.25
Homestead Fitness	220.13		220.13
WA Teamster Welfare Trust			
AFLAC	1,727.96		1,727.96
City of Lynden Flex Ben	123.32		123.32
IAFF Local 106	942.50		942.50
LPO Association	225.00		225.00
Teamsters Pension			
Vimly Benefits Inc	191.36		191.36
Forge Fitness	46.87		46.87
NFOP - Labor Services	588.00		588.00
Total Checks	\$ 10,082.58	\$ -	\$ 10,082.58
EFT Payments			
Dept of Retirement (DRS) LEOFF	\$ 20,472.49	\$	20,472.49
Dept of Retirement (DRS) PERS	29,426.27		29,426.27
Vimly Benefits Inc			
Dept of Retirement (DCP)	6,383.99		6,383.99
Nationwide - ACH by City of Lynden	6,665.42		6,665.42
LEAF (EE Activity Contr)	187.50		187.50
Garnishment - ACH & Ready Chex	722.20		722.20
IRS- ACH	74,864.10		74,864.10
Total EFT Payments	\$ 138,721.97	\$ -	\$ 138,721.97
Total Vendor payments generated by the City of Lyden	\$ 148,804.55	\$ -	\$ 148,804.55
Other vendor payments			
Quarterly			
Employment Security- Unemployment in Q-3 EFT	\$ 656.69	\$	656.69
Employment Security- PML/PFL in Q-3 EFT	1,367.17		1,367.17
L & I - include in Q-3 EFT	9,484.48		9,484.48
Total Quarterly	\$ 11,508.34	\$ -	\$ 11,508.34
Total Other vendor payments	\$ 11,508.34	\$ -	\$ 11,508.34
TOTAL Vendor Payments \$ 160,312.89 \$ - \$ - \$ 160,312.89			

Employee payroll	EFT & Other Liabilities
Net Pay Direct Deposit	Non-L&I Liabilities
Check	Monthly EFT \$ 380,172.04
Reverse ACH return /Voided Warrant	Check Liability \$ 10,082.58
City of Lynden Manual Checks	Total Non-L&I Liabilities \$ 390,254.62
Total Employee payroll \$ 241,450.07	Quarterly Liabilities \$ 11,508.34
Council Approval	Total EFT & Other Liabilities \$ 401,762.96
Payroll liability July 22, 2021	
Vendor check adjustments	
EFT Vendor Adjustment	
Employment Security Adjustments	
Employment Security PML/PFL Adjustments	
Labor & Industries Adjustments	
Total Council Approval \$ 401,762.96	BALANCE FORWARD \$ 4,778,836.48
	Y. T. D. \$ 5,180,599.44

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 July 16 thru July 31,2021

Document No	Current Pay Period Jul 16-31 2021	Prior Pay Period Jul 1-15 2021	Adjustments	Monthly Total
Vendor payments generated by the City of Lyden				
Checks				
AWC Employee Benefits Trust	\$ 102,031.12	\$ 4,784.19	\$ 3,699.51	\$ 110,514.82
General Teamster	1,323.25	1,233.25		2,556.50
Homestead Fitness	220.12	220.13		440.25
WA Teamster Welfare Trust	7,322.00			7,322.00
AFLAC	1,727.95	1,727.96		3,455.91
City of Lynden Flex Ben	123.32	123.32		246.64
IAFF Local 106	942.63	942.50		1,885.13
LPO Association	225.00	225.00		450.00
Teamsters Pension				
Vimly Benefits Inc	191.36			191.36
Forge Fitness	46.88			46.88
NFOP - Labor Services	588.00	588.00		1,176.00
Total Checks	\$ 114,741.63	\$ 9,844.35	\$ 3,699.51	\$ 128,285.49
EFT Payments				
Dept of Retirement (DRS) LEOFF	\$ 20,189.73	\$ 20,472.49	\$	\$ 40,662.22
Dept of Retirement (DRS) PERS	28,846.14	29,426.27		58,272.41
Vimly Benefits Inc	1,673.60			1,673.60
Dept of Retirement (DCP)	6,083.70	6,383.99		12,467.69
Nationwide - ACH by City of Lynden	6,398.31	6,665.42		13,063.73
LEAF (EE Activity Contr)	187.50	187.50		375.00
Garnishment - ACH & Ready Chex	722.20	722.20		1,444.40
IRS- ACH	73,977.53	74,864.10		148,841.63
Total EFT Payments	\$ 138,078.71	\$ 138,721.97	\$ -	\$ 276,800.68
Total Vendor payments generated by the City of Lyden	\$ 252,820.34	\$ 148,566.32	\$ 3,699.51	\$ 405,086.17
Other vendor payments				
Quarterly				
Employment Security- Unemployment in Q-3 EFT	\$ 653.99	\$ 656.69	\$	\$ 1,310.68
Employment Security- PML/PFL in Q-3 EFT	1,350.94	1,367.17		2,718.11
L & I - include in Q-3 EFT	10,400.51	9,484.48		19,884.99
Total Quarterly	\$ 12,405.44	\$ 11,508.34	\$ -	\$ 23,913.78
Total Other vendor payments	\$ 12,405.44	\$ 11,508.34	\$ -	\$ 23,913.78
TOTAL Vendor Payments \$ 265,225.78 \$ 160,074.66 \$ 3,699.51 \$ 428,999.95				

Employee payroll	EFT & Other Liabilities
Net Pay Direct Deposit	Non-L&I Liabilities
Check	Monthly EFT \$ 376,387.87
Reverse ACH return /Voided Warrant	Check Liability \$ 118,441.14
City of Lynden Manual Checks	Total Non-L&I Liabilities \$ 494,829.01
Total Employee payroll \$ 238,309.16	Quarterly Liabilities \$ 12,405.44
Council Approval	Total EFT & Other Liabilities \$ 507,234.45
Payroll liability August 07, 2021	
Vendor check adjustments	
EFT Vendor Adjustment	
Employment Security Adjustments	
Employment Security PML/PFL Adjustments	
Labor & Industries Adjustments	
Total Council Approval \$ 507,234.45	BALANCE FORWARD \$ 5,180,599.44
	Y. T. D. \$ 5,687,833.89

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 Schrefels, Accounting Operations Supervisor

Auditing and Finance Committee

N/A, Payroll Clerk

CITY OF LYNDEN



FINANCE DEPARTMENT
(360) 354 - 2829

Start Date	7/1/2021	JULY
End Date	7/31/2021	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
Fire	\$ 20,433.20									\$ 20,433.20
Planning	52.39									52.39
Police	14,412.61					6,055.94			380.10	20,848.65
PW Administration										
PW Operations	482.10					560.08				1,042.18
PW Systems	208.56									208.56
PW Roadways										
Finance	89.01									89.01
Information Technology Service	281.28									281.28
Parks	100.38									100.38
Total	\$ 36,059.53					\$ 6,616.02			\$ 380.10	\$ 43,055.65

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	421.17									421.17
Planning	1.00									1.00
Police	205.00					66.00			5.00	276.00
PW Administration										
PW Operations	9.25					8.00				17.25
PW Systems	4.00									4.00
PW Roadways										
Finance	1.75									1.75
Information Technology Service	4.00									4.00
Parks	3.50									3.50
Total	649.67					74.00			5.00	728.67

CITY OF LYNDEN



FINANCE DEPARTMENT
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Start Date	1/1/2021	YTD
End Date	7/31/2021	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
Fire	\$ 83,852.56	\$ 1,806.48	\$ 495.86	\$ 837.12			\$ 151.67	\$ 17.52		\$ 87,161.21
Planning	1,073.26	34.89								1,108.15
Police	102,815.83	241.53			8,014.26	12,119.01	489.70	68.46	1,361.31	125,110.10
PW Administration	2,018.05	138.84			367.12					2,524.01
PW Operations	1,140.73				416.88	1,665.42				3,223.03
PW Systems	5,090.43									5,090.43
PW Roadways										
Finance	8,562.31	278.82								8,841.13
Information Technology Service	4,069.22									4,069.22
Parks	596.93									596.93
Total	\$ 209,219.32	\$ 2,500.56	\$ 495.86	\$ 837.12	\$ 8,798.26	\$ 13,784.43	\$ 641.37	\$ 85.98	\$ 1,361.31	\$ 237,724.21

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	1,725.42	24.00	10.25	24.00						1,783.67
Planning	20.50	0.50								21.00
Police	1,437.50	3.00			114.00	131.00	3.00		20.00	1,708.50
PW Administration	39.25				8.00					47.25
PW Operations	22.00				8.00	24.00				54.00
PW Systems	92.75									92.75
PW Roadways										
Finance	201.25	5.00								206.25
Information Technology Service	62.00									62.00
Parks	13.50									13.50
Total	3,614.17	32.50	10.25	24.00	130.00	155.00	3.00		20.00	3,988.92

CITY OF LYNDEN

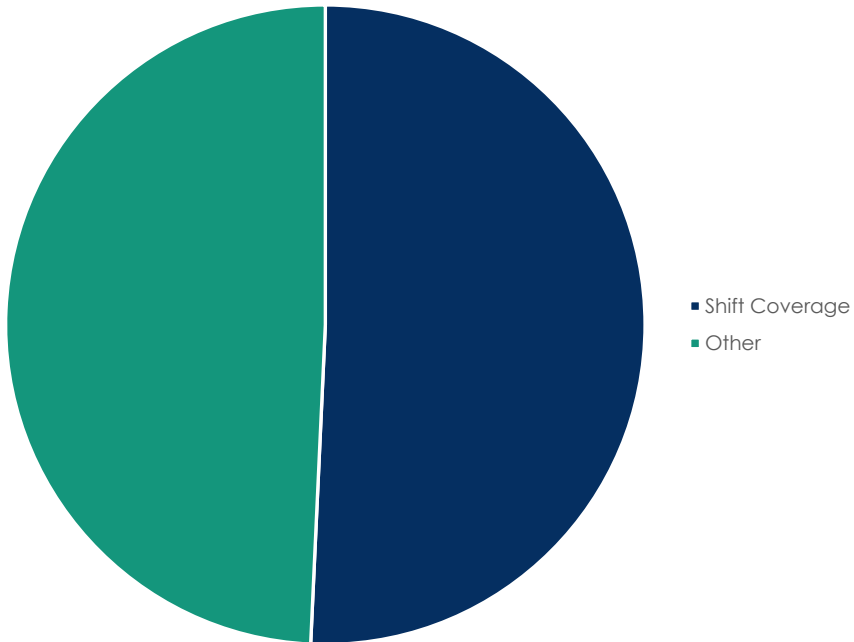


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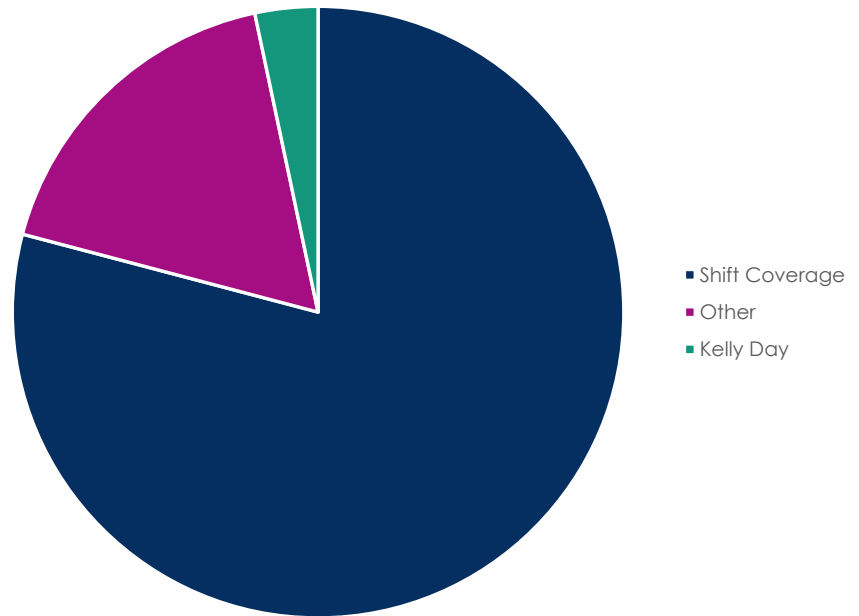
Reason	Overtime Hours	%
Shift Coverage	104	50.73%
Other	101	49.27%
Grand Total	205	100.00%

Reason	Overtime Hours	%
Shift Coverage	333.17	79.11%
Other	74	17.57%
Kelly Day	14	3.32%
Grand Total	421.17	100.00%

Police Department Overtime



Fire Department Overtime



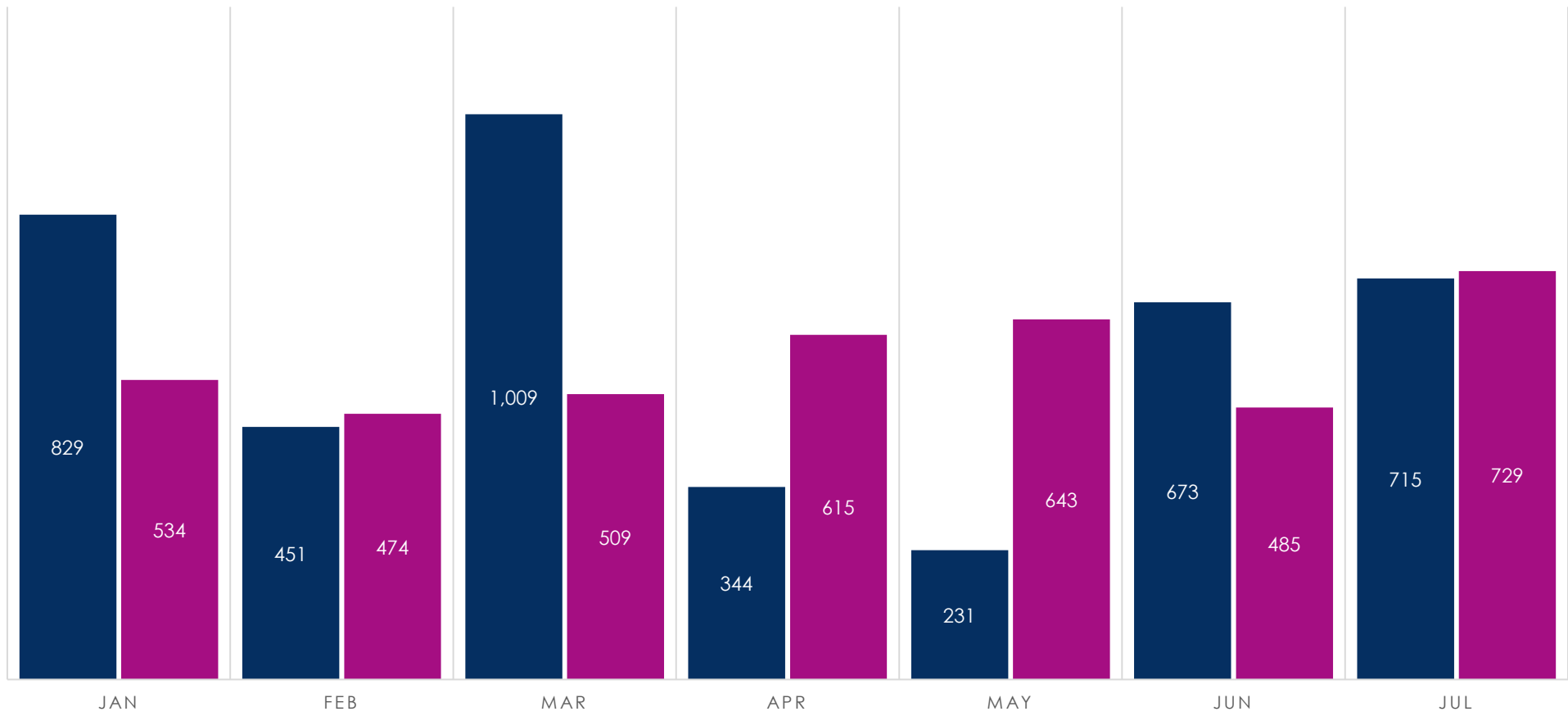
CITY OF LYNDEN

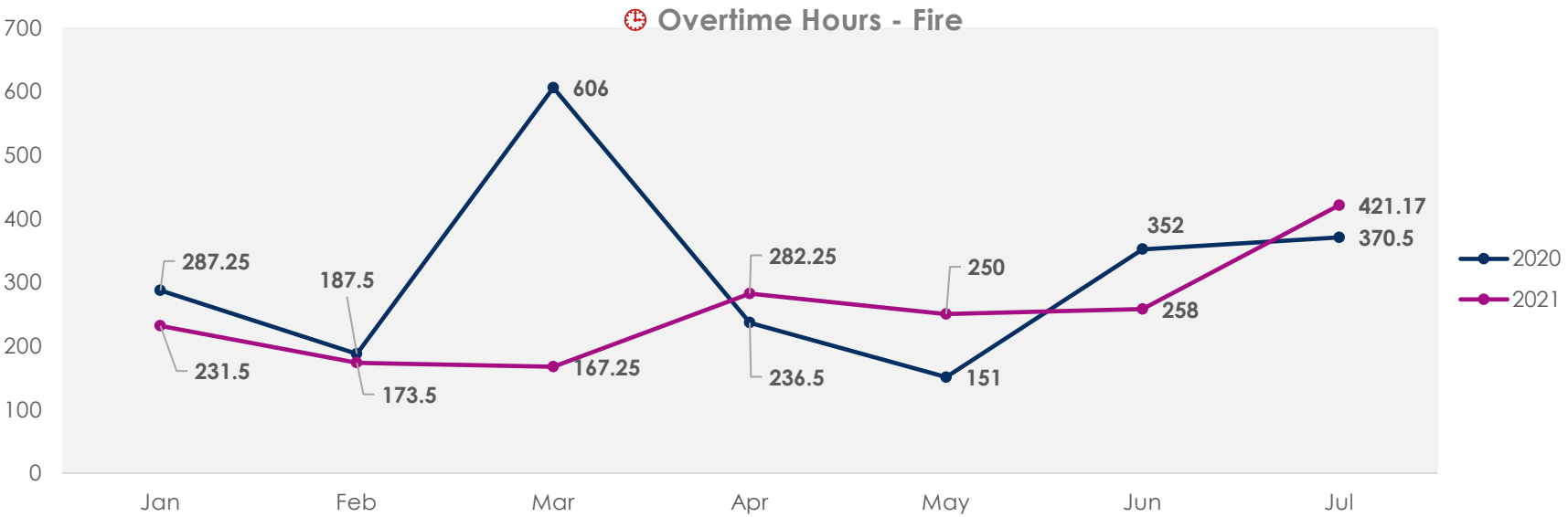
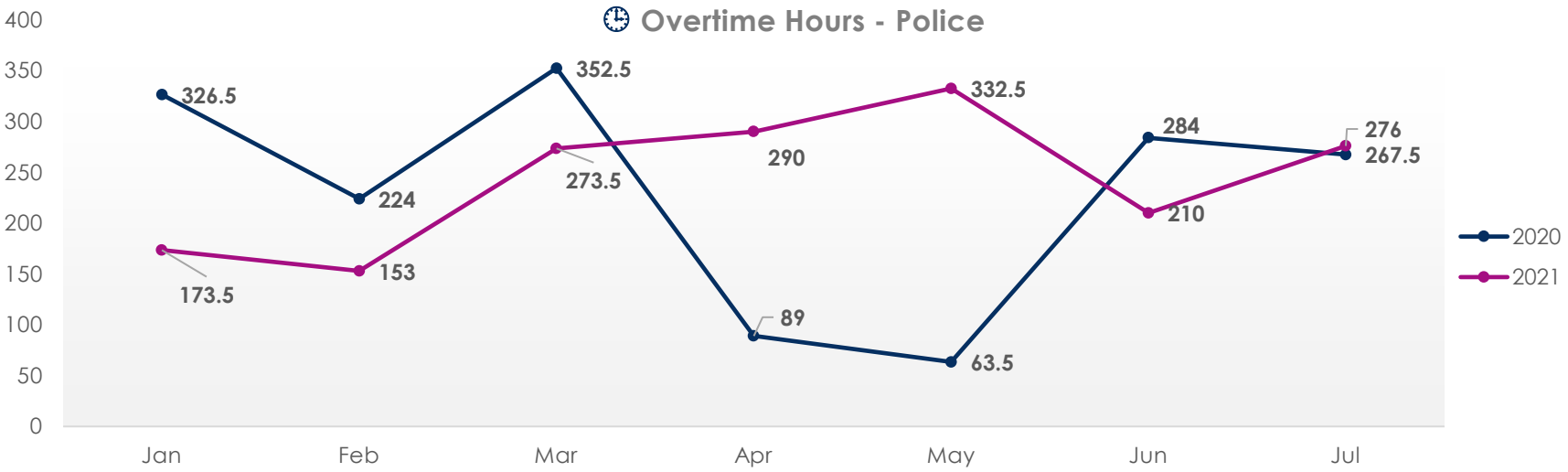
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OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 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		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	1,820,041	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	1,820,041
YTD 2020	1,491,559
YOY Variance	328,482
Variance %	22.0%

Current Mo. Actuals	292,786
Current Mo. Budget	239,027
Variance	53,759
Variance %	22.5%

Actual	YTD 2021	1,820,041
Budget	YTD 2021	1,392,594
Variance		427,447
Variance %		30.7%

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	August 16, 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	