

CITY OF LYNDEN

FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



Finance Committee Meeting Agenda

City Hall - 300 Fourth Street

3:00 PM February 20, 2024

Roll Call

1. Roll Call

Review Items

- [2.](#) Approval of the January 16, 2024 Minutes
- [3.](#) Approval of Payroll - January 2024
- [4.](#) Review of the January 2024 Overtime
- [5.](#) Review of the 2024 Sales Tax YTD

Council Items

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

Informational

7. Review of the Monthly Finance Reports

Items Added

8. Revisions to the Overtime Report

Next Meeting: March 18, 2024

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM January 16, 2024
City Hall – 300 4th Street

Present:

Mayor Scott Korthuis
City Administrator John Williams
Finance Director Anthony Burrows
Accounting Manager Christy Fowler

Councilmembers:

Kyle Strengholt (Chair)
Lee Beld
Nick Laninga

1. **The Finance Committee reviewed the minutes from the November 2023 committee meeting. No further action required the minutes were approved as read. There were no minutes from December as there was no December committee meeting.**
2. **The Committee reviewed and approved the Payroll for the months of November and December 2023.**
3. **The December 2023 Overtime numbers were reviewed.**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 502 hours, which was up from prior months. Holiday shift coverage accounted for the majority of the overtime. For the Fire Department, there was a total of 511 hours of overtime, which was up significantly over the prior month for again for shift coverage.

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

Sales Tax revenues at year end shows budget to actuals indicated that sales tax receipts were 11.2% or \$390,546 over the projected budget. When year to date 2023 is compared with year-to-date 2022 collections, sales tax revenue reflects a 4.2% overall increase of \$154,800. At year end 2023 was a new record high coming in at \$3,884,489.

5. Council Packet items presented:

- A. Consent: Approval of Payroll and Claims. Approved for review by the full Council.
- B. Consent: The contract for renewal of City Attorney Services with the firm of Carmichael Clark was reviewed and approved for review by the full Council. .
- C. Consent: RES-24-1089 Adoption of the Unified Fee Schedule (UFS) was reviewed. After some conversation regarding the fees being presented the Resolution was approved for review by the full Council. No further action on the fees was required.
- D. Consent: ORD-24-1682 Setting the Final Property Tax for 2024. The final property taxes levied for collection in 2024 were reviewed. No further action required the Ordinance was approved for review by the full Council.
- E. New Business: ORD-24-1683 Update LMC 2.05.010 Position Titles. The Ordinance was reviewed and the following changes to appointed positions noted: The City Clerk position was updated to include the word “City” in the title and the Planning Director title was changed to “Community Development Director”. The Ordinance was approved for review and adoption by the full Council. No further action required.

6. Finance Department Informational or Added Items

- A. The adjustment to the City’s insurance contracts regarding deductibles was discussed and it was noted that the changes resulted in a \$130,000 per year savings in insurance premiums to the City.
- B. Kyle Strengholt term as the Finance Committee Chairman was voted on and Kyle was approved by the Committee for another term as Chaiman in 2024.
- C. None.

The meeting was adjourned at 3:56 pm. The next Finance Committee meeting is on February 20th, 2024.

CITY OF LYNDEN



FINANCE DEPARTMENT
(360) 354 - 2829

City of Lynden Payroll Liability for December 31 thru January 13, 2024

Document No	Current Pay Period Dec 31-Jan 13 2024	Adjustments	Monthly Total
Vendor payments generated by the City of Lynden			
Checks			
Check No			
	General Teamster	\$ 1,054.50	\$ 1,054.50
	Forge Fitness	122.81	122.81
	NFOP-Labor Serice	765.75	765.75
29154	DSHS	50.00	50.00
	Total Checks	\$ 1,993.06	\$ 1,993.06
EFT Payments			
Reference No			
240119113	Dept of Retirement (DRS) LEOFF	\$ 21,520.81	\$ 21,520.81
240119113	Dept of Retirement (DRS) PERS	32,247.80	32,247.80
240119112	TASC FSA	1,813.75	1,813.75
240119113	Dept of Retirement (DCP)	8,993.93	8,993.93
240119114	Nationwide - ACH by City of Lynden	6,589.81	6,589.81
	LEAF (EE Activity Contr)	265.00	265.00
240119115	Garnishment - ACH & Ready Chex	643.56	643.56
240119110	IRS- ACH	79,796.07	79,796.07
240119111	Mission Square	2,768.04	2,768.04
	Homestead Fitness	489.60	489.60
	WA Teamster Welfare Trust		
	AFLAC	1,235.33	1,235.33
	IAFF Local 106	1,070.94	1,070.94
	LPO Association	313.00	313.00
	AWC Employee Benefits Trust	7,968.35	7,968.35
	Total EFT Payments	\$ 165,715.99	\$ 165,715.99
	Total Vendor payments generated by the City of Lynden	\$ 167,709.05	\$ 167,709.05
Other vendor payments			
Quarterly			
Reference No			
	Employment Security	\$ 731.88	\$ 731.88
	PFML Wa Disability	2,806.92	2,806.92
	WA L&I	10,280.05	10,280.05
	Total Quarterly	\$ 13,818.85	\$ 13,818.85
	Total Other vendor payments	\$ 13,818.85	\$ 13,818.85
TOTAL Vendor Payments		\$ 181,527.90	\$ 181,527.90

Employee payroll		EFT & Other Liabilities	
Net Pay Direct Deposit	240119000-240119109	\$ 264,952.40	Non-L&I Liabilities
Checks			Monthly EFT
Net Pay Direct Deposit - Settlement		-	Check Liability
City of Lynden Manual Checks			Total Non-L&I Liabilities
Total Employee payroll		\$ 264,952.40	\$ 432,661.45
Council Approval		Quarterly Liabilities	
Payroll Liability January 19, 2024		\$ 446,480.30	\$ 13,818.85
Vendor check adjustments		-	Total EFT & Other Liabilities
EFT Vendor Adjustment		-	\$ 446,480.30
Employment Security Adjustments		-	
Employment Security PML/PFL Adjustments		-	
Labor & Industries Adjustments		-	
Total Council Approval		\$ 446,480.30	BALANCE FORWARD \$ 617,537.78
			Y. T. D. \$ 1,064,018.08

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
_____, 2023

Anthony Burrows
Anthony Burrows, Finance Director

Christy Fowler
Christy Fowler, Accounting Manager

Gina Impero
Gina Impero, Accounting Lead, Payroll



FINANCE DEPARTMENT
(360) 354 - 2829

City of Lynden Payroll Liability for January 14 thru January 27, 2024

Document No	Current Pay Period Jan 14-27 2024	Adjustments	Monthly Total
Vendor payments generated by the City of Lynden			
Check No	Checks		
29261	General Teamster \$ 1,054.50	\$ 7.00	1,061.50
29258	Forge Fitness 122.81		122.81
29260	NFOP-Labor Serice 765.75		765.75
29257	DSHS 50.00		50.00
	Total Checks \$ 1,993.06	\$ 7.00	2,000.06
Reference No	EFT Payments		
240202115	Dept of Retirement (DRS) LEOFF \$ 21,908.54	\$	21,908.54
240202115	Dept of Retirement (DRS) PERS 31,188.89		31,188.89
240202113	TASC FSA 1,756.06		1,756.06
240202115	Dept of Retirement (DCP) 8,533.53		8,533.53
240202112	Nationwide - ACH by City of Lynden 6,229.13		6,229.13
240202114	LEAF (EE Activity Contr) 258.50		258.50
240202114	Garnishment - ACH & Ready Chex 643.56		643.56
240202108	IRS- ACH 77,511.99		77,511.99
240202111	Mission Square 2,757.61		2,757.61
29259	Homestead Fitness 554.88		554.88
	WA Teamster Welfare Trust		
240202105	AFLAC 1,235.32		1,235.32
240202107	IAFF Local 106 1,070.94		1,070.94
240202110	LPO Association 313.00		313.00
240202106	AWC Employee Benefits Trust 171,866.88		171,866.88
	Total EFT Payments \$ 325,828.83	\$ -	325,828.83
	Total Vendor payments generated by the City of Lynden \$ 327,821.89	\$ 7.00	327,828.89
Reference No	Other vendor payments		
	Quarterly		
	Employment Security \$ 701.49	\$ -	701.49
	PFML Wa Disability 2,712.65		2,712.65
	WA L&I 10,030.13		10,030.13
	Total Quarterly \$ 13,444.27	\$ -	13,444.27
	Total Other vendor payments \$ 13,444.27	\$ -	13,444.27
	TOTAL Vendor Payments \$ 341,266.16	\$ 7.00	341,273.16

Employee payroll

Net Pay Direct Deposit	\$ 262,587.29
Checks	
Net Pay Direct Deposit - Settlement	-
City of Lynden Manual Checks	
Total Employee payroll	\$ 262,587.29

EFT & Other Liabilities

Non-L&I Liabilities	
Monthly EFT	\$ 590,416.18
Check Liability	
Total Non-L&I Liabilities	\$ 590,416.18
Quarterly Liabilities	\$ 13,444.27
Total EFT & Other Liabilities	\$ 603,860.45

Council Approval

Payroll Liability February 02, 2024	\$ 603,853.45
Vendor check adjustments	
EFT Vendor Adjustment	-
Employment Security Adjustments	-
Employment Security PML/PFL Adjustments	-
Labor & Industries Adjustments	-
Total Council Approval	\$ 603,853.45

BALANCE FORWARD	\$ 1,063,944.21
Y. T. D.	\$ 1,667,797.66

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	Jan-24
End Date	1/31/2024	

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	\$ 8,538.94									\$ 8,538.94
Planning										
Police	4,364.85	292.50			6,769.66	7,395.19				18,822.20
PW Administration										
PW Operations	1,993.77	139.84			461.28	639.28				3,234.17
PW Systems	1,749.99	3,363.50			169.05					5,282.54
PW Roadways										
Finance	47.75									47.75
Information Technology Service										
Parks										
Total	\$ 16,695.30	\$ 3,795.84			\$ 7,399.99	\$ 8,034.47				\$ 35,925.60

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	144.00									144.00
Planning										
Police	53.25	3.00			87.00	69.00				212.25
PW Administration										
PW Operations	32.00	1.75			8.00	8.00				49.75
PW Systems	29.50	41.50			3.00					74.00
PW Roadways										
Finance	1.00									1.00
Information Technology Service										
Parks										
Total	259.75	46.25			98.00	77.00				481.00

CITY OF LYNDEN



FINANCE DEPARTMENT
(360) 354 - 2829

Start Date	1/1/2024	YTD
End Date	1/31/2024	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
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PW Systems	29.50	41.50			3.00					74.00
PW Roadways										
Finance	1.00									1.00
Information Technology Service										
Parks										
Total	259.75	46.25			98.00	77.00				481.00

CITY OF LYNDEN

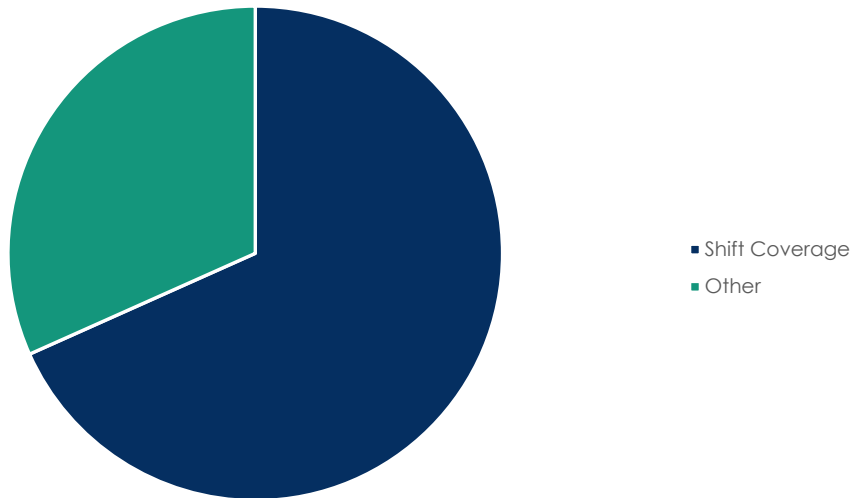
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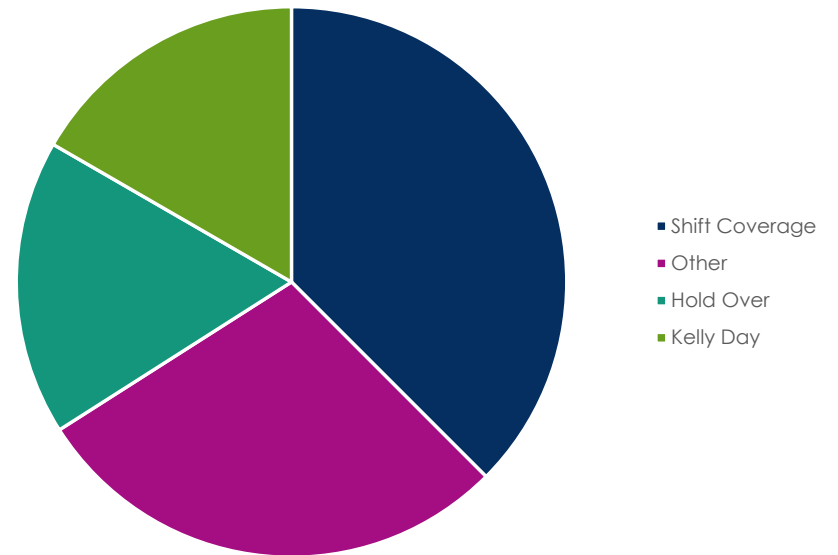
Reason	Overtime Hours	%
Shift Coverage	145	68.32%
Other	67	31.68%
Grand Total	212	100.00%

Reason	Overtime Hours	%
Shift Coverage	54	37.50%
Other	41	28.47%
Hold Over	25	17.36%
Kelly Day	24	16.67%
Grand Total	144	100.00%

Police Department Overtime



Fire Department Overtime



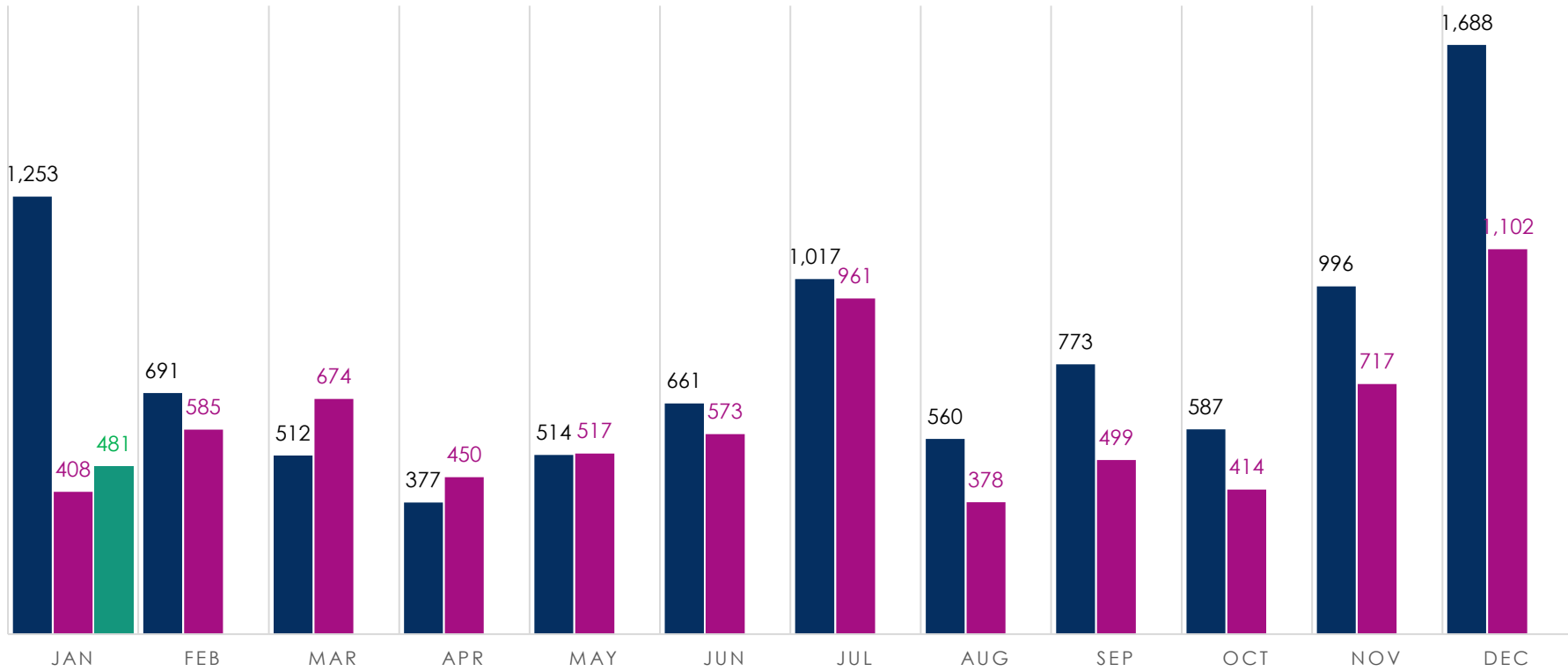
CITY OF LYNDEN

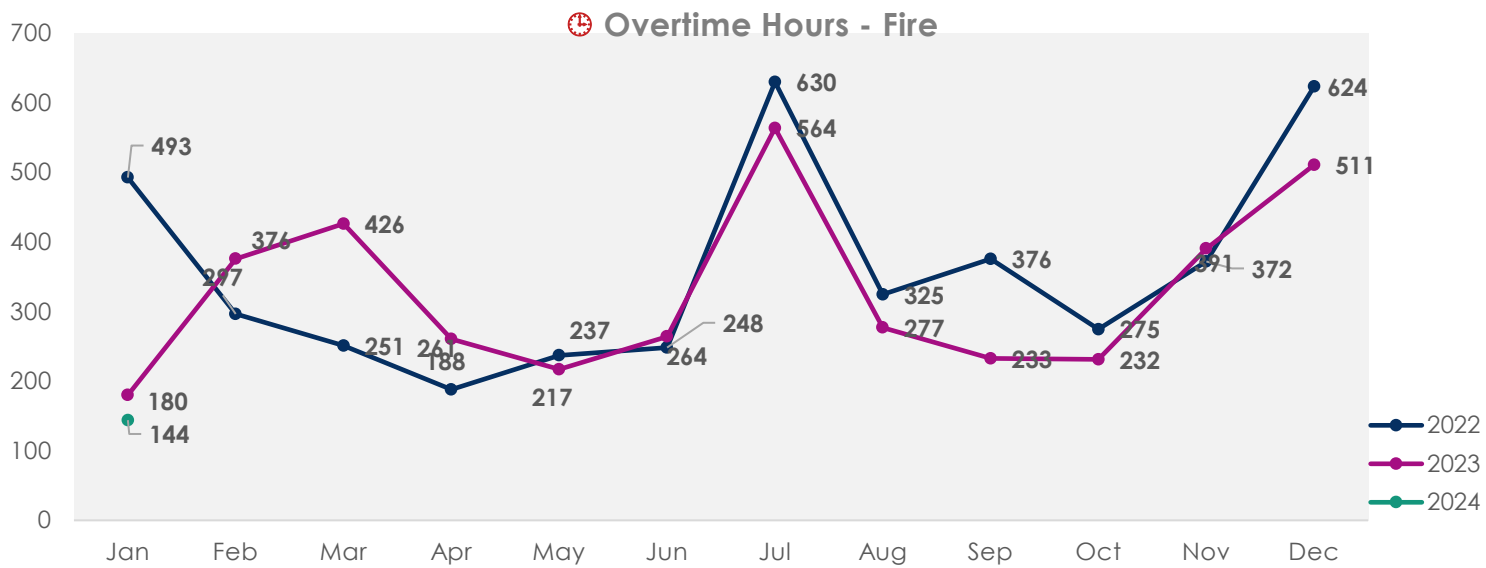
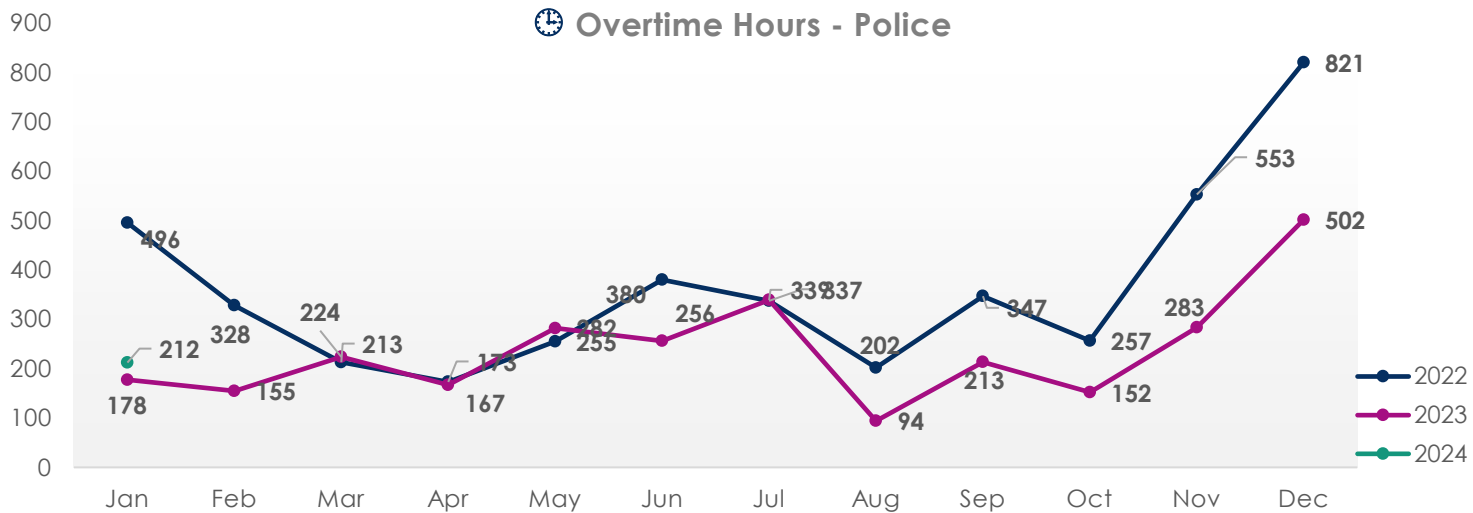
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OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 2022 ■ 2023 ■ 2024





TOTAL REGULAR SALES TAX RECEIVED BY MONTH/YEAR

MONTH:	2024	2023	2022	2021	2020	2019
JANUARY	326,354	319,797	268,576	227,553	204,860	210,631
FEBRUARY		329,282	309,300	291,564	269,241	227,810
MARCH		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
TOTALS	326,354	3,884,489	3,729,689	3,334,401	2,826,812	2,776,143
% OF CHANGE		4.2%	11.9%	18.0%	1.8%	6.7%

YTD 2024	326,354
YTD 2023	319,797
YOY Variance	6,557
Variance %	2.1%

Current Mo. Actuals	326,354
Current Mo. Budget	319,813
Variance	6,541
Variance %	2.0%

Actual	YTD 2024	326,354
Budget	YTD 2024	319,813
Variance		6,541
Variance %		2.0%

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	February 20, 2024	
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		