

CITY OF LYNDEN

FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



Finance Committee Meeting Agenda

Online via Microsoft Teams

3:00 PM November 15, 2021

Roll Call

1. Roll Call

Review Items

- [2.](#) Approval of the October 18, 2021 Minutes
- [3.](#) Approval of Payroll - October 2021
- [4.](#) Review of the October 2021 Overtime
- [5.](#) Review Sales Tax - 2021 YTD

Council Items

- [6.](#) Approval of Payroll and Claims
- [7.](#) Set Date for the Final Public Hearing on the 2022 Preliminary Budget
- [8.](#) Public Hearing for the 2022 Budget
- [9.](#) Public Hearing for Ordinance No. 1638 Real Estate Property Tax for 2022
- [10.](#) Ordinance No. 1638 – Real Estate Property Tax for 2022

Informational

11. Bi-Monthly Payroll Discussion
12. Monthly Financial Reports Review
13. State Auditors Report Out

Items Added

14. None

Next Meeting: December 20, 2021

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM October 18, 2021
Online via Microsoft Teams

Present:

Mayor Scott Korthuis
City Administrator John Williams
Finance Director Anthony Burrows

Additional Attendees: Gary Vis, Jennifer Lautenbach, Stacy Christensen

Councilmembers:

Kyle Strengholt (Chair)
Nick Laninga

The first 20 minutes of the Finance Committee meeting were turned over to the Local Tax Advisory Committee (LTAC) for the review and approval of the City's satellite budgets that receive support from Hotel/Motel Tax Funds. The two committees had a combined meeting for reasons of efficiency utilizing the online Teams format (due to COVID restrictions). The minutes for the LTAC meeting are kept separately under the LTAC committee documentation. After the LTAC meeting concluded at 3:20 the Finance Committee meeting began at 3:21.

1. The Finance Committee reviewed and approved both the August and September 2021 meeting minutes, as the August minutes were not available at the September meeting.
2. The Committee reviewed and approved the Payroll for the month of September 2021.
3. **September 2021 Payroll Overtime Review**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 380 hours, which was higher than last month's 200 hours total. Shift coverage accounted for the bulk of the overtime. For the Fire Department, there was a total of 593 hours of overtime, which was lower than last month's 642 hours. Shift coverage was still the largest component the overtime. The Stone Garden Grant did not incur any 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 30.2% or \$566,234 over the projected budget. When year to date 2021 is compared with year-to-date 2020 collections, sales tax revenue reflects a 20.3% overall increase of \$411,310. The numbers were once again stronger than anticipated and better than what we forecast.

5. Council Packet items presented:

- A. Consent: Approval of Payroll and Claims
- B. New Business: Introduction of the 2022 Preliminary Budget and the Mayor's budget message.
- C. No other Council items.

6. Finance Department Informational or Added Items

- A. The Finance Committee reviewed the 2022 budget requests from those satellite agencies that requested support from the General Fund. All budgets were approved. Full details are listed in the 2022 preliminary budget. No further action required at this time.
- B. The Monthly Financial Reports were distributed for individual review, but due to time constraints not reviewed in the meeting.
- C. No other items added.

Meeting was adjourned at 4:01 pm. The next Finance Committee meeting is on November 15, 2021.

CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



City of Lynden Payroll Liability for October 1 thru October 15, 2021

Document No	Current Pay Period Oct 01-15 2021	Adjustments	Monthly Total
Vendor payments generated by the City of Lyden			
Check No	Checks		
	AWC Employee Benefits Trust	\$ 6,659.38	\$ 6,659.38
	General Teamster	1,126.00	1,126.00
	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	870.00	870.00
	LPO Association	212.50	212.50
	Teamsters Pension		
	Vimly Benefits Inc	179.40	179.40
	Forge Fitness	46.87	46.87
	NFOP - Labor Services	551.25	551.25
	Total Checks	\$ 11,871.52	\$ 11,871.52
Reference No	EFT Payments		
	Dept of Retirement (DRS) LEOFF	\$ 19,914.63	\$ 19,914.63
	Dept of Retirement (DRS) PERS	29,288.11	29,288.11
	Vimly Benefits Inc		
	Dept of Retirement (DCP)	5,869.15	5,869.15
	Nationwide - ACH by City of Lynden	7,230.55	7,230.55
	LEAF (EE Activity Contr)	197.50	197.50
	Garnishment - ACH & Ready Chex	722.20	722.20
	IRS- ACH	70,175.17	70,175.17
	Total EFT Payments	\$ 133,397.31	\$ 133,397.31
	Total Vendor payments generated by the City of Lyden	\$ 145,268.83	\$ 145,268.83
Reference No	Other vendor payments		
	Quarterly		
	Employment Security- Unemployment in Q-4 EFT	\$ 638.81	\$ 638.81
	Employment Security- PML/PFL in Q-4 EFT	1,310.62	1,310.62
	L & I - include in Q-4 EFT	9,974.37	9,974.37
	Total Quarterly	\$ 11,923.80	\$ 11,923.80
	Total Other vendor payments	\$ 11,923.80	\$ 11,923.80
TOTAL Vendor Payments		\$ 157,192.63	\$ 157,192.63
Employee payroll			
	Net Pay Direct Deposit	\$ 231,561.72	
	Check	-	
	Reverse ACH return /Voided Warrant	-	
	City of Lynden Manual Checks	-	
	Total Employee payroll	\$ 231,561.72	
Council Approval			
	Payroll liability October 22, 2021	\$ 388,754.35	
	Vendor check adjustments	-	
	EFT Vendor Adjustment	-	
	Employment Security Adjustments Q3	-	
	Employment Security PML/PFL Adjustments Q3	-	
	Labor & Industries Adjustments Q3	-	
	Total Council Approval	\$ 388,754.35	
		EFT & Other Liabilities	
		Non-L&I Liabilities	
		Monthly EFT	\$ 364,959.03
		Check Liability	\$ 11,871.52
		Total Non-L&I Liabilities	\$ 376,830.55
		Quarterly Liabilities	\$ 11,923.80
		Total EFT & Other Liabilities	\$ 388,754.35
		BALANCE FORWARD	\$ 7,565,431.80
		Y. T. D.	\$ 7,954,186.15

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 Specialist

CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



City of Lynden Payroll Liability fo October 16 thru October 31,2021

Document No	Current Pay Period Oct 16-31 2021	Prior Pay Period Oct 1-15 2021	Adjustments	Monthly Total
Vendor payments generated by the City of Lyden				
Checks				
22997	AWC Employee Benefits Trust \$ 100,575.21	\$ 6,659.38	\$ 4,287.48	\$ 111,522.07
23004	General Teamster 1,126.00	1,126.00		2,252.00
23000	Homestead Fitness 201.09	239.16		440.25
EFT	WA Teamster Welfare Trust 7,217.40	104.60		7,322.00
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 1,015.13	870.00		1,885.13
23002	LPO Association 212.50	212.50		425.00
	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 \$ 114,576.19	\$ 11,871.52	\$ 4,287.48	\$ 130,735.19
EFT Payments				
	Dept of Retirement (DRS) LEOFF \$ 21,655.61	\$ 19,914.63	\$	\$ 41,570.24
	Dept of Retirement (DRS) PERS 27,171.64	29,288.11		56,459.75
	Vimly Benefits Inc			
	Dept of Retirement (DCP) 5,985.01	5,869.15		11,854.16
	Nationwide - ACH by City of Lynden 7,182.24	7,230.55		14,412.79
	LEAF (EE Activity Contr) 195.00	197.50		392.50
	Garnishment - ACH & Ready Chex 722.20	722.20		1,444.40
	IRS- ACH 69,990.77	70,175.17		140,165.94
	Total EFT Payments \$ 132,902.47	\$ 133,397.31	\$ -	\$ 266,299.78
	Total Vendor payments generated by the City of Lyden \$ 247,478.66	\$ 145,268.83	\$ 4,287.48	\$ 397,034.97
Other vendor payments				
Quarterly				
	Employment Security- Unemployment in Q-4 EFT \$ 633.26	\$ 638.81	\$	\$ 1,272.07
	Employment Security- PML/PFL in Q-4 EFT 1,301.81	1,310.62		2,612.43
	L & I - include in Q-4 EFT 9,827.79	9,974.37		19,802.16
	Total Quarterly \$ 11,762.86	\$ 11,923.80	\$ -	\$ 23,686.66
	Total Other vendor payments \$ 11,762.86	\$ 11,923.80	\$ -	\$ 23,686.66
TOTAL Vendor Payments \$ 259,241.52 \$ 157,192.63 \$ 4,287.48 \$ 420,721.63				
Employee payroll		EFT & Other Liabilities		
Net Pay Direct Deposit	\$ 228,435.64	Non-L&I Liabilities		
Check	-	Monthly EFT \$ 372,062.92		
Reverse ACH return /Voided Warrant	-	Check Liability \$ 108,138.86		
City of Lynden Manual Checks	-	Total Non-L&I Liabilities \$ 480,201.78		
Total Employee payroll	\$ 228,435.64	Quarterly Liabilities \$ 11,762.86		
Council Approval		Total EFT & Other Liabilities \$ 491,964.64		
Payroll liability November 05, 2021	\$ 487,677.16	BALANCE FORWARD \$ 7,954,186.15		
Vendor check adjustments	4,287.48	Y. T. D. \$ 8,446,150.79		
EFT Vendor Adjustment	-			
Employment Security Adjustments	-			
Employment Security PML/PFL Adjustments	-			
Labor & Industries Adjustments	-			
Total Council Approval	\$ 491,964.64			

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 Specialist

CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



Start Date	10/1/2021	OCTOBER
End Date	10/31/2021	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	\$ 17,707.32									\$ 17,707.32
Planning										
Police	27,038.31								1,515.16	28,553.47
PW Administration										
PW Operations	2,390.00									2,390.00
PW Systems	547.72									547.72
PW Roadways										
Finance	1,347.57									1,347.57
Information Technology Service										
Parks										
Total	\$ 49,030.92								\$ 1,515.16	\$ 50,546.08

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	378.00									378.00
Planning										
Police	377.00								24.00	401.00
PW Administration										
PW Operations	44.75									44.75
PW Systems	10.00									10.00
PW Roadways										
Finance	32.75									32.75
Information Technology Service										
Parks										
Total	842.50								24.00	866.50

CITY OF LYNDEN



FINANCE DEPARTMENT
(360) 354 - 2829

Start Date	1/1/2021	YTD
End Date	10/31/2021	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	\$ 160,398.22	\$ 1,806.48	\$ 495.86	\$ 3,773.22			\$ 151.67	\$ 17.52		\$ 166,642.97
Planning	1,361.41	34.89								1,396.30
Police	164,368.86	1,327.68			8,014.26	18,611.92	489.70	68.46	3,753.30	196,634.18
PW Administration	2,018.05	138.84			367.12					2,524.01
PW Operations	6,451.09				416.88	2,226.06	1,021.78			10,115.81
PW Systems	6,167.19			55.00		355.26				6,577.45
PW Roadways										
Finance	11,551.72	278.82								11,830.54
Information Technology Service	4,350.50									4,350.50
Parks	652.61									652.61
Total	\$ 357,319.65	\$ 3,586.71	\$ 495.86	\$ 3,828.22	\$ 8,798.26	\$ 21,193.24	\$ 1,663.15	\$ 85.98	\$ 3,753.30	\$ 400,724.37

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	3,291.92	24.00	10.25	71.00						3,397.17
Planning	26.00	0.50								26.50
Police	2,298.50	15.00			114.00	201.00	3.00		58.00	2,689.50
PW Administration	39.25				8.00					47.25
PW Operations	120.25				8.00	32.00				160.25
PW Systems	112.25			1.00		4.75				118.00
PW Roadways										
Finance	273.25	5.00								278.25
Information Technology Service	66.00									66.00
Parks	15.50									15.50
Total	6,242.92	44.50	10.25	72.00	130.00	237.75	3.00		58.00	6,798.42

CITY OF LYNDEN

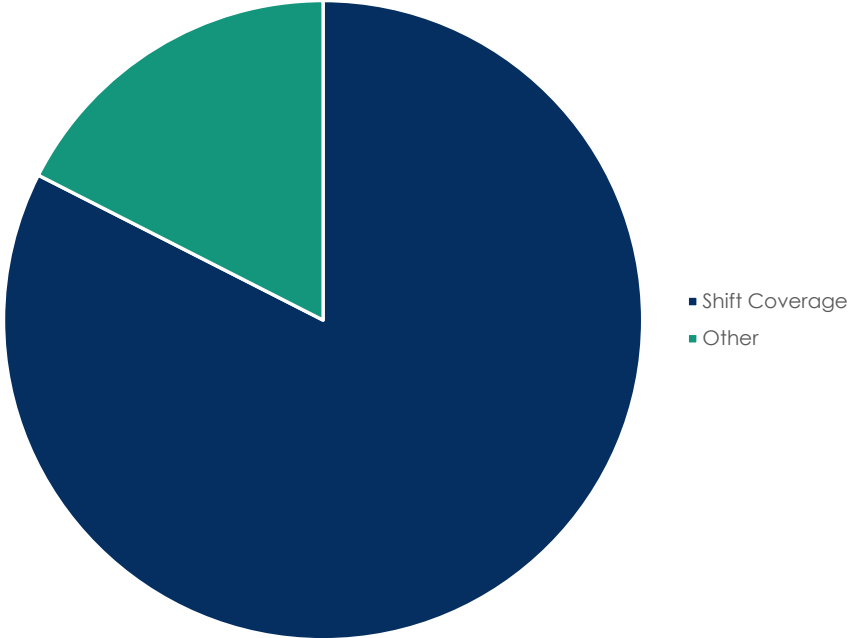
FINANCE DEPARTMENT
(360) 354 - 2829



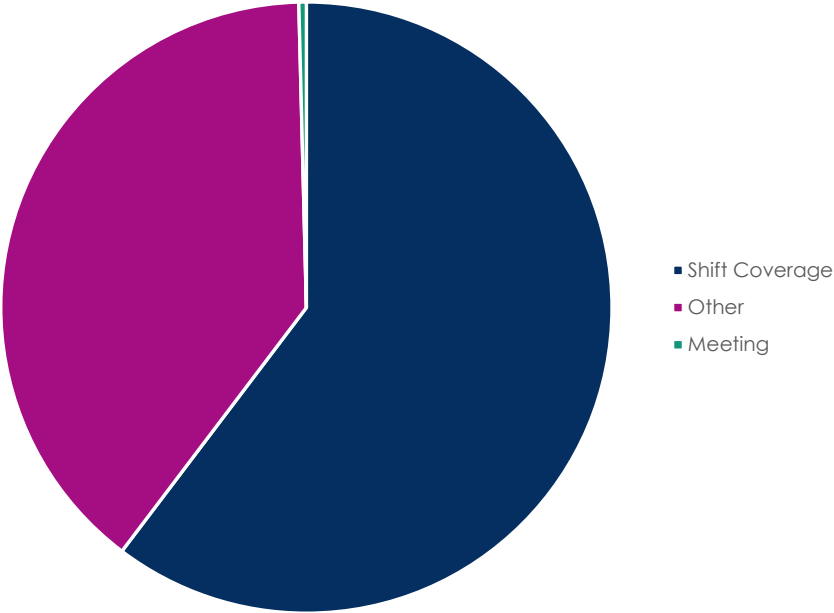
Reason	Overtime Hours	%
Shift Coverage	311	82.49%
Other	66	17.51%
Grand Total	377	100.00%

Reason	Overtime Hours	%
Shift Coverage	228	60.32%
Other	148.5	39.29%
Meeting	1.5	0.40%
Grand Total	378	100.00%

Police Department Overtime



Fire Department Overtime



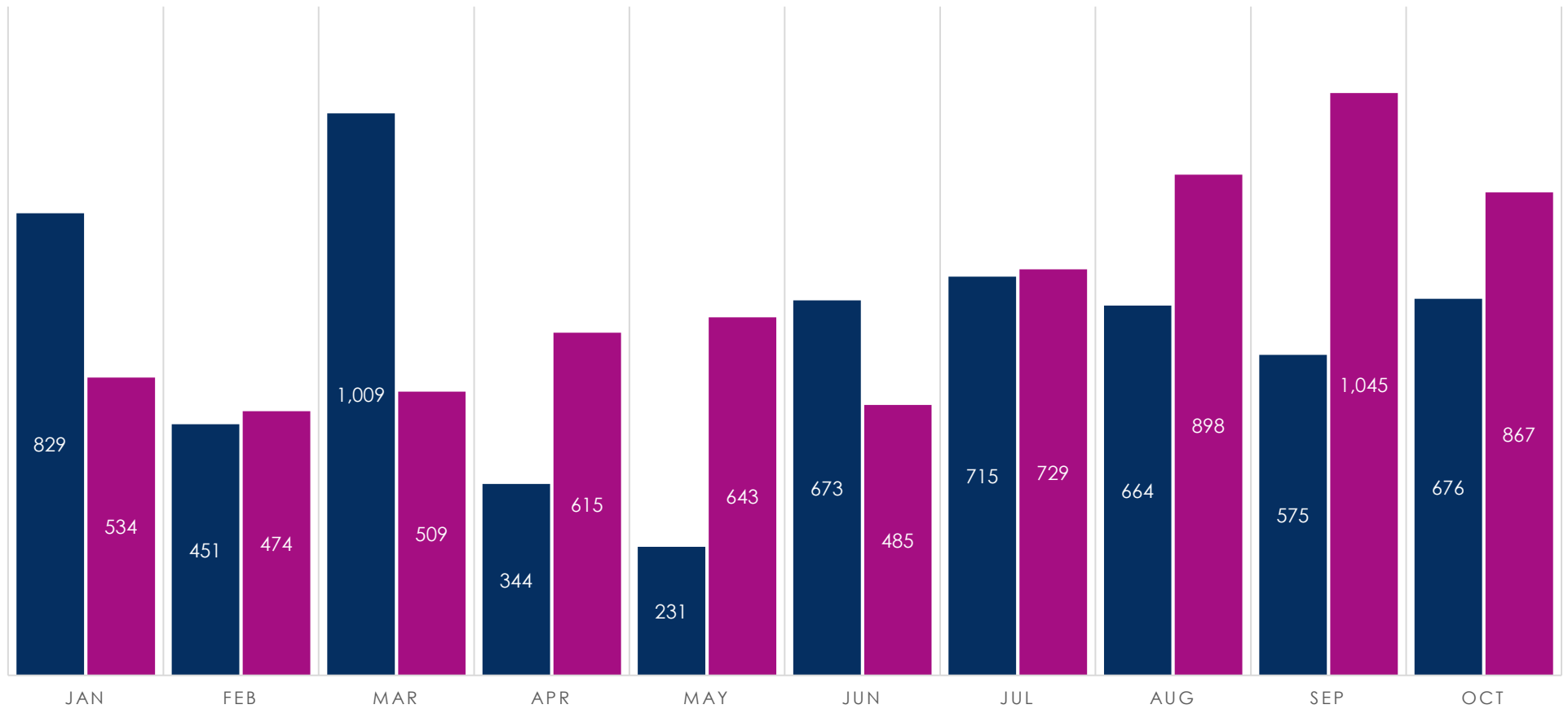
CITY OF LYNDEN

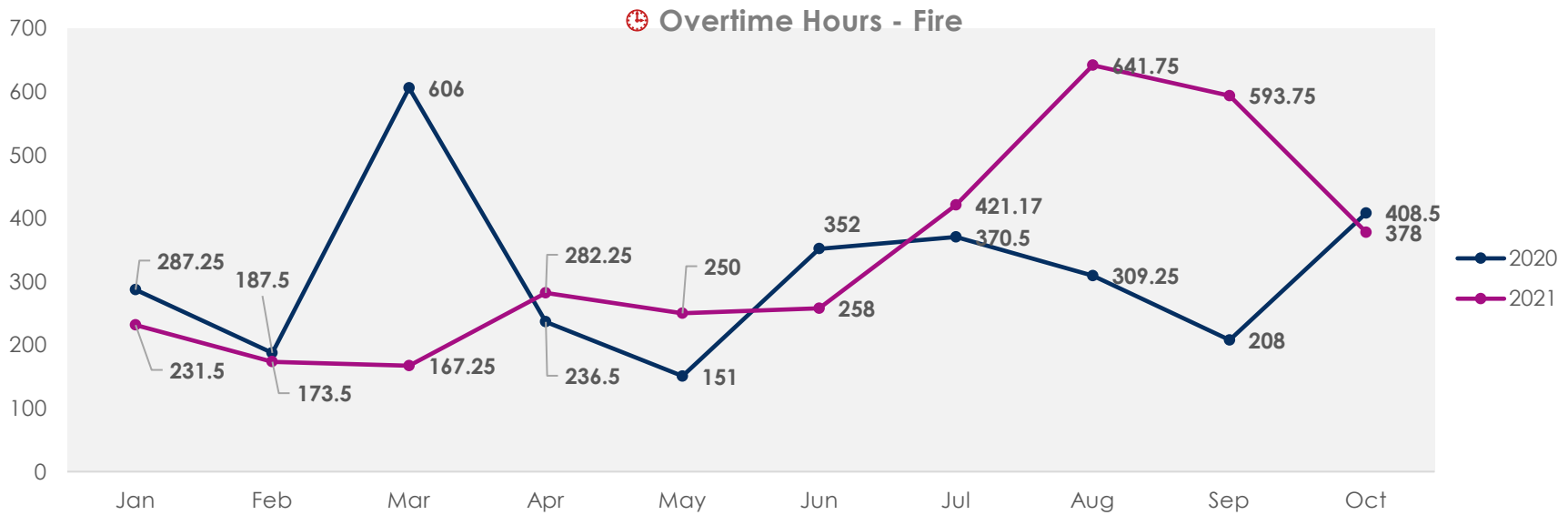
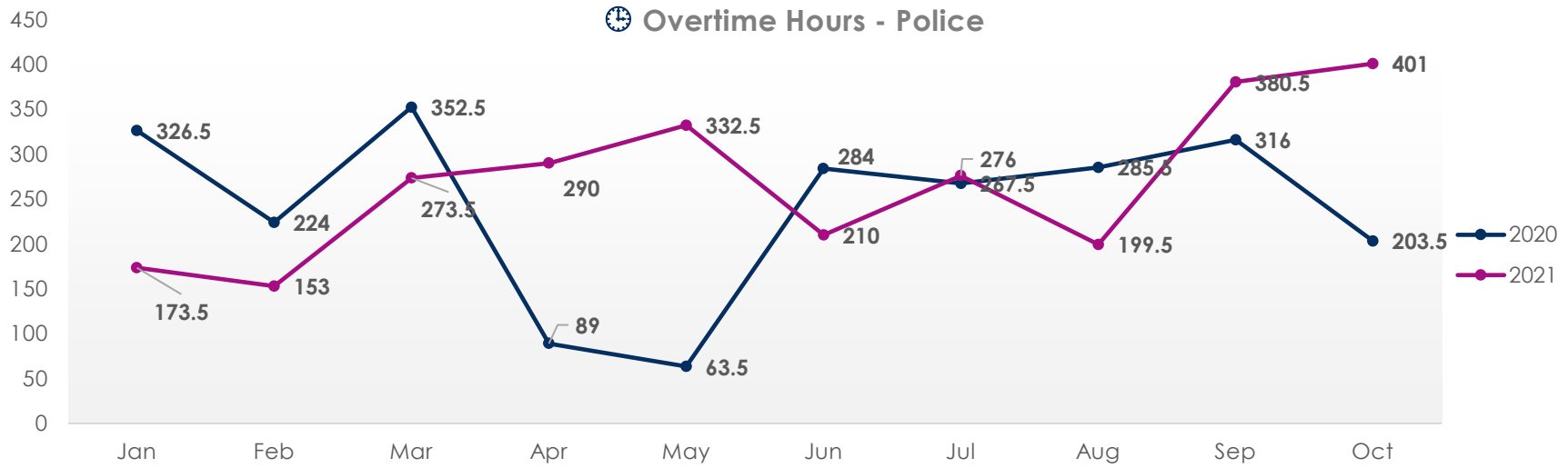
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OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 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	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		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	2,747,480	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	2,747,480
YTD 2020	2,293,534
YOY Variance	453,946
Variance %	19.8%

Current Mo. Actuals	307,999
Current Mo. Budget	246,822
Variance	61,177
Variance %	24.8%

Actual	YTD 2021	2,747,480
Budget	YTD 2021	2,120,069
Variance		627,411
Variance %		29.6%

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	November 15, 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	

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	November 15, 2021	
Name of Agenda Item:	Set Date for the Final Public Hearing on the 2022 Preliminary Budget	
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:		
As published, 7:00PM on December 6, 2021 is the time and date set for the Final Public Hearing on the 2022 Preliminary Budget as presented to the City Council by Mayor Korthuis at the October 18th City Council meeting.		
Recommended Action:		
Set the date and conduct the required public hearing.		

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	November 15, 2021	
Name of Agenda Item:	Public Hearing for the 2022 Budget	
Section of Agenda:	Public Hearing	
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:		
Per State law this would be the second of the two required hearings for public commentary on the 2022 Preliminary Budget as presented to the City Council by Mayor Korthuis at the October 18th City Council meeting.		
Recommended Action:		
Conduct the required Public Hearing and consider any commentary by the public regarding the 2022 Preliminary Budget.		

CITY OF LYNDEN



EXECUTIVE SUMMARY

Meeting Date:	November 15, 2021	
Name of Agenda Item:	Public Hearing for Ordinance No. 1638 Real Estate Property Tax for 2022	
Section of Agenda:	Public Hearing	
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:		
Ordinance No. 1638 – Real Estate Property Tax for 2022		
Summary Statement:		
<p>As published, 7:00PM on November 15, 2021 is the time and date set for the Public Hearing on the 2022 Property Tax Levy as presented to the City Council by Mayor Korthuis at the October 18th City Council meeting. Upon completion of the public hearing with no items outstanding the 2022 Property Tax Levy will be presented to the City Council for adoption.</p>		
Recommended Action:		
Conduct the required Public Hearing and consider any commentary by the public regarding the 2022 Property Tax Levy.		

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	November 15, 2021	
Name of Agenda Item:	Ordinance No. 1638 – Real Estate Property Tax for 2022	
Section of Agenda:	New Business	
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:		
Ordinance No. 1638 – Real Estate Property Tax for 2022		
Summary Statement:		
<p>The City of Lynden is required by State regulations to adopt the proposed 2022 property tax levy. Attached is a copy of the proposed Ordinance. The mil rate has been calculated on preliminary information received to date from the Whatcom County Assessor's Office. When comparing preliminary 2020 levy assessment rates to 2021 levy assessment rates, the decrease is estimated at 0.154 cents per mil to a mil rate of 1.42126.</p> <p>The final figures for the assessed valuation of the city's tax base are not yet available. Once those are provided by the County Assessor, an ordinance setting the final, exact levy will be provided in January 2022 for consideration.</p> <p>At today's Finance Committee meeting the draft ordinance was discussed and approved for review by the full Council.</p>		
Recommended Action:		
To adopt Ordinance No. 1638 and authorize the Mayor's signature.		

ORDINANCE NO. 1638

AN ORDINANCE FOR THE CITY OF LYNDEN
AMENDING ORDINANCE NO. 1571 LEVYING TAXES FOR
GENERAL MUNICIPAL PURPOSES FOR
TAXES COLLECTIBLE AND PAYABLE IN 2022
IN THE CITY OF LYNDEN, WASHINGTON

The City Council of the City of Lynden does ordain as follows:

Section A. The City of Lynden hereby levies, for 2022 taxes, for the purpose of meeting the expenditures of the City of Lynden, Washington, for the year 2022, the following specific sums:

CURRENT EXPENSE FUND	\$3,026,336
BERTHUSEN PARK	\$65,000
2012 LTGO REFUNDING BOND DEBT	<u>\$546,050</u>
TOTAL	\$3,637,386

Section B. In order to raise said specific sums, there is needed a levy of \$1.42126 per thousand dollars of assessed valuation of the property in the City of Lynden as shown by the assessment roll for the year 2021.

Section C. Any ordinance or parts of ordinances in conflict herewith are hereby amended.

Section D. This ordinance amends Ordinance No. 1571 and shall take effect and be in force from and after its passage by the City 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 NOVEMBER 2021.

MAYOR

Scott Korthuis

ATTEST:

Pam Brown
City Clerk

APPROVED AS TO FORM:

Robert Carmichael
City Attorney