

CITY OF LYNDEN

FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



Finance Committee Meeting Agenda

Online via Microsoft Teams

3:00 PM February 22, 2022

Roll Call

1. Roll Call

Review Items

- [2.](#) Approval of the January 18, 2022 Minutes
- [3.](#) Approval of Payroll - January 2022
- [4.](#) Review of the January 2022 Overtime
- [5.](#) Review Sales Tax - YTD 2022

Council Items

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

Informational

7. Status of the Finance Department
8. Paperless Billing Review
9. Water Utility Delinquency Status
10. Update on the North Lynden Regional Sports Field

Items Added

11. None

Next Meeting: March 21, 2022

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM January 18, 2022
Online via Microsoft Teams

Present:

Mayor Scott Korthuis
City Administrator John Williams
Finance Director Anthony Burrows

Councilmembers:

Nick Laninga
Gerald Kuiken

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

The committee reviewed the payroll overtime impacts. The Police Department had a total of 532 hours, which was slightly lower than last month's 559 hours total. Shift coverage and holidays accounted for the bulk of the overtime. For the Fire Department, there was a total of 359 hours of overtime, which was lower than last month's 369 hours. Shift coverage accounted for the bulk of the overtime. The Stone Garden Grant incurred 118 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 28.3% or \$736,277 over the projected budget. When year to date 2021 is compared with year-to-date 2020 collections, sales tax revenue reflects a 18.0% overall increase of \$507,589. The numbers were stronger than forecast with the highest December on record coming in at \$272,605. Destination Sales Tax and inflation account for much of the increase.

5. Council Packet items presented:

- A. Consent: Approval of Payroll and Claims. Approved for the full Council.
- B. Consent: Agreement for legal services with Carmichael Clark. This contract for legal services was reviewed and approved for consideration at full Council. No further action needed in committee.

6. Finance Department Informational or Added Items

- A. The letter regarding utility fee shut off and re-instatement of fees that was sent to customers was discussed. In addition, the Mayor brought forward the idea of furthering our campaign to promote paperless billing. Further research on paperless billing will be required and will be brought forward at the next committee meeting.
- B. The status of the year end Monthly Financial Reports was discussed and general timeline for when the 2022 reports would be available. No further action required at this time.
- C. A second discussion regarding the North Lynden Regional Sports Field was undertaken and the Committee agreed again to give the Finance Director permission to form an exploratory committee and proceed with the creation of this artificial turf field at the Huesinkveld Benson Road property.
- D. It was agreed for now that Finance Committee would remain online via Microsoft Teams.

Meeting was adjourned at 3:40 pm. The next Finance Committee meeting is on February 22, 2022.

CITY OF LYNDEN

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City of Lynden Payroll Liability fo January 1 thru January 15,2022

Document No	Current Pay Period Jan 01-15 2022	Adjustments	Monthly Total
Vendor payments generated by the City of Lynden			
Checks			
Check No	General Teamster	\$ 911.11	\$ 911.11
	City of Lynden Flex Ben		
	Forge Fitness	46.87	46.87
	NFOP - Labor Services	588.00	588.00
	Total Checks	\$ 1,545.98	\$ 1,545.98
EFT Payments			
Reference No	Dept of Retirement (DRS) LEOFF	\$ 23,707.64	\$ 23,707.64
	Dept of Retirement (DRS) PERS	30,298.95	(1.18) 30,297.77
	Vimly Benefits Inc		
	Dept of Retirement (DCP)	6,155.57	6,155.57
	Nationwide - ACH by City of Lynden	7,494.50	7,494.50
	LEAF (EE Activity Contr)	172.50	172.50
	Garnishment - ACH & Ready Chex	722.20	722.20
	IRS- ACH	90,912.79	90,912.79
	AWC Employee Benefits Trust	6,087.36	6,087.36
	Homestead Fitness	163.05	163.05
	WA Teamster Welfare Trust		
	AFLAC	1,470.45	1,470.45
	IAFF Local 106	888.36	888.36
	LPO Association	230.00	230.00
	TASC	1,058.17	1,058.17
	Total EFT Payments	\$ 169,361.54	\$ (1.18) 169,360.36
	Total Vendor payments generated by the City of Lynden	\$ 170,907.52	\$ (1.18) 170,906.34
Other vendor payments			
Quarterly			
Reference No		\$ 734.77	\$ 734.77
		2,329.62	2,329.62
		11,611.24	11,611.24
	Total Quarterly	\$ 14,675.63	\$ 14,675.63
	Total Other vendor payments	\$ 14,675.63	\$ 14,675.63
TOTAL Vendor Payments		\$ 185,583.15	\$ (1.18) 185,581.97

Employee payroll		EFT & Other Liabilities	
Net Pay Direct Deposit	\$ 271,205.88	Non-L&I Liabilities	
Check	-	Monthly EFT	\$ 440,566.24
Net Pay Direct Deposit - Settlement	-	Check Liability	\$ 1,545.98
City of Lynden Manual Checks	-	Total Non-L&I Liabilities	\$ 442,112.22
Total Employee payroll	\$ 271,205.88	Quarterly Liabilities	\$ 14,675.63
Council Approval		Total EFT & Other Liabilities	\$ 456,787.85
Payroll Liability December 31, 2021	\$ 456,789.03		
Vendor check adjustments	-		
EFT Vendor Adjustment	(1.18)		
Employment Security Adjustments	-		
Employment Security PML/PFL Adjustments	-		
Labor & Industries Adjustments	-		
Total Council Approval	\$ 456,787.85	BALANCE FORWARD	\$ -
		Y. T. D.	\$ 456,787.85

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
_____, 2022

Anthony Burrows
Anthony Burrows, Finance Director

Linde Schreifels
Linde Schreifels, Accounting Operations Supervisor

CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



City of Lynden Payroll Liability fo January 16 thru January 31,2022

Document No	Current Pay Period Jan 16-31 2022	Prior Pay Period Jan 1-15 2022	Adjustments	Monthly Total
Vendor payments generated by the City of Lynden				
Check No	Checks			
23952	\$ 914.17	\$ 911.11	\$ (2.28)	\$ 1,823.00
0				
23950	46.88	46.87		93.75
23951	588.00	588.00		1,176.00
	Total Checks	\$ 1,549.05	\$ (2.28)	\$ 3,092.75
Reference No	EFT Payments			
	\$ 22,798.92	\$ 23,707.64	\$ (1.29)	\$ 46,505.27
	29,560.86	30,298.95		59,859.81
	6,573.11	6,155.57		12,728.68
	6,835.18	7,494.50		14,329.68
	177.50	172.50		350.00
	722.20	722.20		1,444.40
	88,214.26	90,912.79		179,127.05
	129,001.33	6,087.36	7,201.49	142,290.18
	266.73	163.05	38.06	467.84
	2,928.80			2,928.80
	1,454.96	1,470.45		2,925.41
	814.45	888.36	74.00	1,776.81
	230.00	230.00		460.00
	1,030.02	1,058.17		2,088.19
	Total EFT Payments	\$ 290,608.32	\$ 169,361.54	\$ 7,312.26
	Total Vendor payments generated by the City of Lynden	\$ 292,157.37	\$ 170,907.52	\$ 7,309.98
Reference No	Other vendor payments			
	Quarterly			
	\$ 724.17	#N/A	\$ -	#N/A
	2,003.49	#N/A	-	#N/A
	12,523.02	#N/A	-	#N/A
	Total Quarterly	\$ 15,250.68	\$ -	\$ -
	Total Other vendor payments	\$ 15,250.68	\$ -	#N/A
TOTAL Vendor Payments		\$ 307,408.05	\$ 170,907.52	\$ 7,309.98

Employee payroll	EFT & Other Liabilities
Net Pay Direct Deposit	Non-L&I Liabilities
Check	Monthly EFT \$ 564,406.63
Net Pay Direct Deposit - Settlement	Check Liability \$ 1,546.77
City of Lynden Manual Checks	Total Non-L&I Liabilities \$ 565,953.40
Total Employee payroll \$ 266,486.05	Quarterly Liabilities \$ 15,250.68
Council Approval	Total EFT & Other Liabilities \$ 581,204.08
Payroll Liability December 31, 2021	
Vendor check adjustments	
EFT Vendor Adjustment	
Employment Security Adjustments	
Employment Security PML/PFL Adjustments	
Labor & Industries Adjustments	
Total Council Approval \$ 581,204.08	BALANCE FORWARD \$ 456,787.85
	Y. T. D. \$ 1,037,991.93

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 _____, 2022

Anthony Burrows, Finance Director

Linde Schreier, Accounting Operations Supervisor

CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



Start Date	1/1/2022	January
End Date	1/31/2022	2022

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	\$ 24,695.24									\$ 24,695.24
Planning										
Police	23,916.43	749.88			5,430.26	6,324.50				36,421.07
PW Administration										
PW Operations	981.14				412.88					1,394.02
PW Systems	3,073.32	10,968.68								14,042.00
PW Roadways										
Finance	1,126.15									1,126.15
Information Technology Service	595.68									595.68
Parks										
Total	\$ 54,387.96	\$ 11,718.56			\$ 5,843.14	\$ 6,324.50				\$ 78,274.16

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	492.50									492.50
Planning										
Police	329.50	9.00			89.00	68.00				495.50
PW Administration										
PW Operations	17.25				8.00					25.25
PW Systems	59.00	151.50								210.50
PW Roadways										
Finance	21.50									21.50
Information Technology Service	8.00									8.00
Parks										
Total	927.75	160.50			97.00	68.00				1,253.25

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Start Date	1/1/2022	YTD
End Date	1/31/2022	2022

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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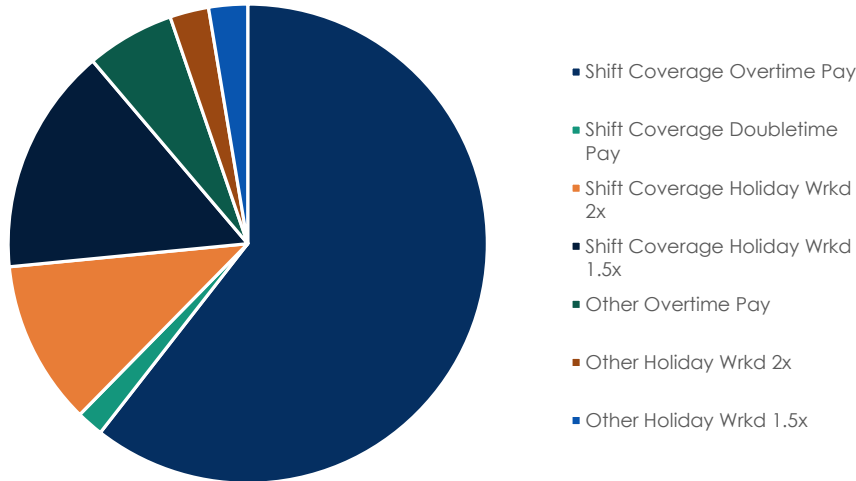
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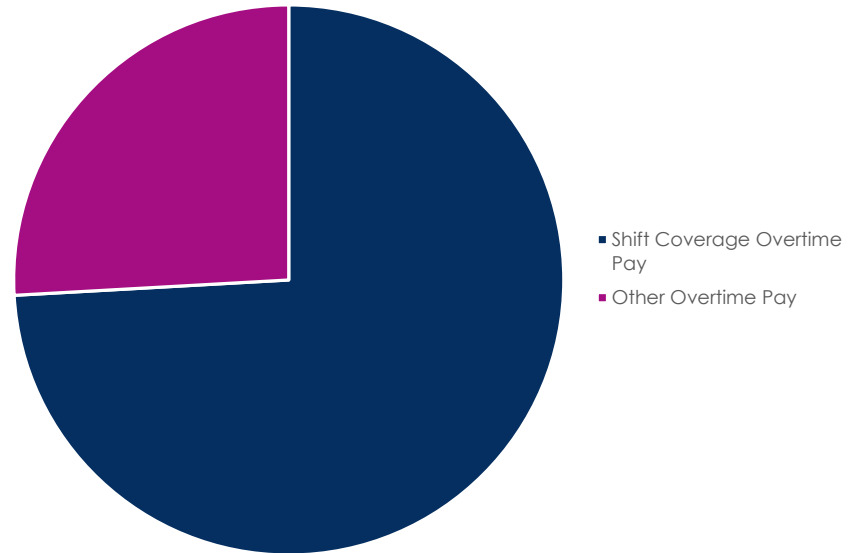
Reason	Overtime Hours	%
Shift Coverage	440	88.80%
Overtime Pay	300	60.54%
Doubletime Pay	9	1.82%
Holiday Wrkd 2x	55	11.10%
Holiday Wrkd 1.5x	76	15.34%
Other	55.5	11.20%
Overtime Pay	29.5	5.95%
Holiday Wrkd 2x	13	2.62%
Holiday Wrkd 1.5x	13	2.62%
Grand Total	495.5	100.00%

Police Department Overtime



Reason	Overtime Hours	%
Shift Coverage	365	74.11%
Overtime Pay	365	74.11%
Other	127.5	25.89%
Overtime Pay	127.5	25.89%
Grand Total	492.5	100.00%

Fire Department Overtime



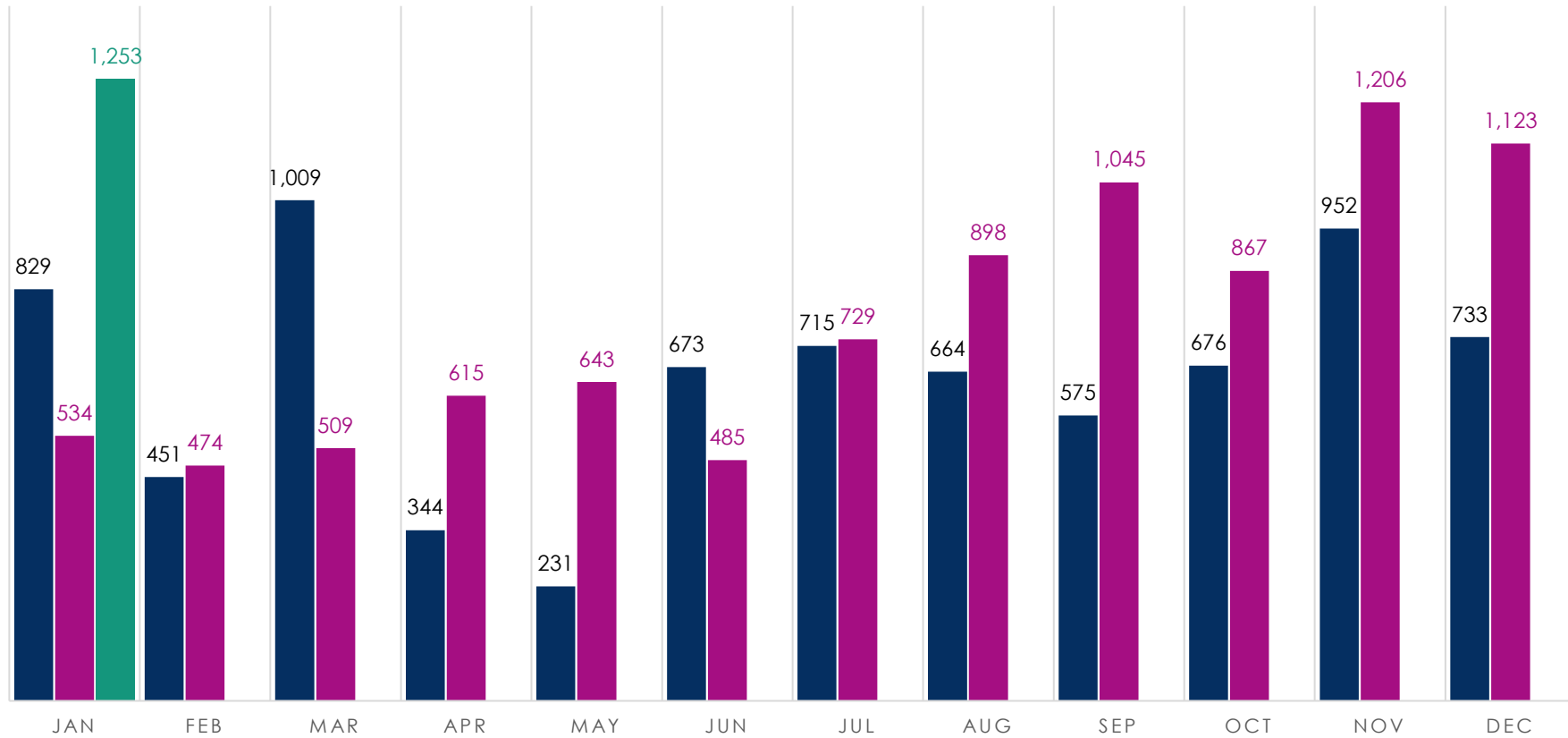
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OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 2020 ■ 2021 ■ 2022



TOTAL REGULAR SALES TAX RECEIVED BY MONTH/YEAR

MONTH:	2022	2021	2020	2019	2018	2017
JANUARY	268,576	227,553	204,860	210,631	205,464	168,901
FEBRUARY		291,564	269,241	227,810	256,546	222,543
MARCH		232,882	192,915	190,702	173,007	155,291
APRIL		215,073	150,524	187,590	171,923	159,636
MAY		277,240	192,446	234,783	221,093	214,014
JUNE		282,943	216,846	240,742	195,839	200,277
JULY		292,786	264,727	242,413	235,017	242,975
AUGUST		321,888	273,156	257,189	264,632	289,029
SEPTEMBER		297,552	263,456	239,020	232,697	296,528
OCTOBER		307,999	265,363	240,514	254,484	287,104
NOVEMBER		314,316	273,702	239,868	240,973	238,207
DECEMBER		272,605	259,576	223,604	225,324	209,603
Mitigation					41,277	101,354
TOTALS	268,576	3,334,401	2,826,812	2,734,866	2,718,275	2,785,463
% OF CHANGE		17.96%	3.36%	0.61%	(2.41%)	6.67%

YTD 2022	268,576
YTD 2021	227,553
YOY Variance	41,023
Variance %	18.0%

Current Mo. Actuals	268,576
Current Mo. Budget	200,902
Variance	67,674
Variance %	33.7%

Actual	YTD 2022	268,576
Budget	YTD 2022	200,902
Variance		67,674
Variance %		33.7%

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	February 22, 2022	
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	