

CITY OF LYNDEN

FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



Finance Committee Meeting Agenda

City Hall - 300 Fourth Street

3:00 PM March 18, 2024

Roll Call

1. Roll Call

Review Items

- [2.](#) Approval of the February 20, 2024 Minutes
- [3.](#) Approval of Payroll - February 2024
- [4.](#) Review of the February 2024 Overtime
- [5.](#) Review of the 2024 Sales Tax YTD

Council Items

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

Informational

7. Payroll and Claims Approval Process
8. Review of the Monthly Financial Reports

Items Added

9. None

Next Meeting: April 15, 2024

CITY OF LYNDEN

FINANCE DEPARTMENT
360-354-2829



FINANCE COMMITTEE MINUTES

3:00 PM February 20, 2024
City Hall – 300 4th Street

Present:

Mayor Scott Korthuis
Finance Director Anthony Burrows
Accounting Manager Christy Fowler

Councilmembers:

Kyle Strengholt (Chair)
Nick Laninga

1. **The Finance Committee reviewed and approved the January 2024 minutes.**
2. **The Committee reviewed and approved the Payroll for the month of January 2024.**
3. **The January 2024 Overtime numbers were reviewed.**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 212 hours, which was an increase from last month's 94 hours. Shift coverage, including one holiday accounted for the majority of the overtime. For the Fire Department, there was a total of 144 hours of overtime, which was a decrease from the prior month's 277 hours. Shift coverage along with a mix of Kelly days and Hold Over accounted for the bulk of the overtime.

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

Sales Tax revenues year to date show budget to actuals indicated that sales tax receipts were 2.0% or \$6,541 over the projected budget. When year to date 2024 is compared with year-to-date 2023 collections, sales tax revenue reflects a 2.1% overall increase of \$6,557.

5. Council Packet items presented:

- A. Consent: Approval of Payroll and Claims. Approved for review by the full Council.
- B. None.

6. Finance Department Informational or Added Items

- A. The Monthly Financial Reports were reviewed. Fund balances and beginning of the year expenditures noted. No further action. They will be disseminated to the full Council and Leadership Staff tomorrow.
- B. Revisions to the Overtime Report were discussed. Mayor Korthuis recommended that the overtime reports remain as they are for now.
- C. It was agreed that after 1Q 2024 actuals are completed the committee would like to review the “other revenues” line items.

The meeting was adjourned at 3:44 pm. The next Finance Committee meeting is on March 18, 2024.

CITY OF LYNDEN



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City of Lynden Payroll Liability for January 28 thru February 10, 2024

Document No	Current Pay Period Jan 28-Feb 10 2024	Adjustments	Monthly Total
Vendor payments generated by the City of Lynden			
Checks			
Check No			
	General Teamster	\$ 1,110.50	\$ 1,110.50
	Forge Fitness	122.81	122.81
	NFOP-Labor Serice	765.75	765.75
29409	DSHS	50.00	50.00
	Total Checks	\$ 2,049.06	\$ 2,049.06
EFT Payments			
Reference No			
240216112	Dept of Retirement (DRS) LEOFF	\$ 21,113.08	\$ 21,113.08
240216112	Dept of Retirement (DRS) PERS	34,000.60	34,000.60
240216110	TASC FSA	1,756.06	1,756.06
240216112	Dept of Retirement (DCP)	8,965.87	8,965.87
240216109	Nationwide - ACH by City of Lynden	6,499.07	6,499.07
	LEAF (EE Activity Contr)	265.00	265.00
240216111	Garnishment - ACH & Ready Chex	643.56	643.56
240216107	IRS- ACH	78,533.76	78,533.76
240216108	Mission Square	2,757.61	2,757.61
	Homestead Fitness	511.36	511.36
	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	8,001.08	8,001.08
	Total EFT Payments	\$ 165,666.32	\$ 165,666.32
	Total Vendor payments generated by the City of Lynden	\$ 167,715.38	\$ 167,715.38
Other vendor payments			
Reference No			
	Quarterly		
	Employment Security	\$ 725.64	\$ 725.64
	PFML Wa Disability	2,778.26	2,778.26
	WA L&I	9,799.06	9,799.06
	Total Quarterly	\$ 13,302.96	\$ 13,302.96
	Total Other vendor payments	\$ 13,302.96	\$ 13,302.96
TOTAL Vendor Payments		\$ 181,018.34	\$ 181,018.34

Employee payroll		EFT & Other Liabilities	
Net Pay Direct Deposit	240216000-240216106	\$ 262,325.94	
Checks			
Net Pay Direct Deposit - Settlement		-	
City of Lynden Manual Checks			
Total Employee payroll	240202000-240202104	\$ 262,325.94	
Council Approval		Non-L&I Liabilities	
Payroll Liability February 16, 2024	\$ 443,344.28	Monthly EFT	\$ 430,041.32
Vendor check adjustments		Check Liability	
EFT Vendor Adjustment	-	Total Non-L&I Liabilities	\$ 430,041.32
Employment Security Adjustments	-	Quarterly Liabilities	
Employment Security PML/PFL Adjustments	-		\$ 13,302.96
Labor & Industries Adjustments	-	Total EFT & Other Liabilities	
Total Council Approval	\$ 443,344.28	\$ 443,344.28	
		BALANCE FORWARD \$ 1,667,797.66	
		Y. T. D. \$ 2,111,141.94	

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



FINANCE DEPARTMENT
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City of Lynden Payroll Liability for February 11 thru February 24, 2024

Document No	Current Pay Period Feb 11-24 2024	Adjustments	Monthly Total
Vendor payments generated by the City of Lynden			
Checks			
Check No 29526	General Teamster \$ 1,113.50	\$	1,113.50
29523	Forge Fitness 122.81		122.81
29525	NFOP-Labor Serice 765.75		765.75
29522	DSHS 50.00		50.00
	Total Checks \$ 2,052.06	\$ -	\$ 2,052.06
EFT Payments			
Reference No 240301116	Dept of Retirement (DRS) LEOFF \$ 24,325.71	\$	24,325.71
240301116	Dept of Retirement (DRS) PERS 32,608.05		32,608.05
240301114	TASC FSA 1,756.06		1,756.06
240301116	Dept of Retirement (DCP) 7,676.85		7,676.85
240301113	Nationwide - ACH by City of Lynden 6,013.27		6,013.27
240301110	LEAF (EE Activity Contr) 265.00		265.00
240301115	Garnishment - ACH & Ready Chex 693.56		693.56
240301109	IRS- ACH 81,731.47		81,731.47
240301112	Mission Square 6,127.84		6,127.84
29524	Homestead Fitness 511.36		511.36
240301117	Local 106 Lynden Fire House Fund 32.50		32.50
240301106	AFLAC 1,235.32		1,235.32
240301108	IAFF Local 106 1,070.94		1,070.94
240301111	LPO Association 313.00		313.00
240301107	AWC Employee Benefits Trust 173,772.98		173,772.98
	Total EFT Payments \$ 338,133.91	\$ -	\$ 338,133.91
	Total Vendor payments generated by the City of Lynden \$ 340,185.97	\$ -	\$ 340,185.97
Other vendor payments			
Quarterly			
Reference No	Employment Security \$ 748.70	\$	748.70
	PFML Wa Disability 2,872.14		2,872.14
	WA L&I 9,869.75		9,869.75
	Total Quarterly \$ 13,490.59	\$ -	\$ 13,490.59
	Total Other vendor payments \$ 13,490.59	\$ -	\$ 13,490.59
TOTAL Vendor Payments		\$ 353,676.56	\$ -

Employee payroll		EFT & Other Liabilities	
Net Pay Direct Deposit	240301000-240301105 \$ 269,156.27	Non-L&I Liabilities	
Checks		Monthly EFT	\$ 609,342.24
Net Pay Direct Deposit - Settlement	-	Check Liability	
City of Lynden Manual Checks		Total Non-L&I Liabilities	\$ 609,342.24
Total Employee payroll	\$ 269,156.27	Quarterly Liabilities	\$ 13,490.59
Council Approval		Total EFT & Other Liabilities	\$ 622,832.83
Payroll Liability March 01, 2024	\$ 622,832.83		
Vendor check adjustments	-		
EFT Vendor Adjustment	-		
Employment Security Adjustments	-		
Employment Security PML/PFL Adjustments	-		
Labor & Industries Adjustments	-		
Total Council Approval	\$ 622,832.83	BALANCE FORWARD	\$ 2,111,121.75
		Y. T. D.	\$ 2,733,954.58

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	2/1/2024	Feb-24
End Date	2/29/2024	

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	\$ 12,267.54									\$ 12,267.54
Planning										
Police	21,339.46	611.52			5,530.51					27,481.49
PW Administration										
PW Operations	1,448.48				418.32			7.28		1,874.08
PW Systems	1,055.01							151.75		1,206.76
PW Roadways										
Finance	225.59									225.59
Information Technology Service										
Parks										
Total	\$ 36,336.08	\$ 611.52			\$ 5,948.83			\$ 159.03		\$ 43,055.46

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	205.50									205.50
Planning										
Police	254.00	6.00			67.00					327.00
PW Administration										
PW Operations	21.00				8.00					29.00
PW Systems	15.00									15.00
PW Roadways										
Finance	4.50									4.50
Information Technology Service										
Parks										
Total	500.00	6.00			75.00					581.00

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Start Date	1/1/2024	YTD
End Date	2/29/2024	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
Fire	\$ 20,806.48									\$ 20,806.48
Planning										
Police	25,704.31	904.02			12,300.17	7,395.19				46,303.69
PW Administration										
PW Operations	3,442.25	139.84			879.60	639.28		7.28		5,108.25
PW Systems	2,805.00	3,363.50			169.05			151.75		6,489.30
PW Roadways										
Finance	273.34									273.34
Information Technology Service										
Parks										
Total	\$ 53,031.38	\$ 4,407.36			\$ 13,348.82	\$ 8,034.47		\$ 159.03		\$ 78,981.06

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	349.50									349.50
Planning										
Police	307.25	9.00			154.00	69.00				539.25
PW Administration										
PW Operations	53.00	1.75			16.00	8.00				78.75
PW Systems	44.50	41.50			3.00					89.00
PW Roadways										
Finance	5.50									5.50
Information Technology Service										
Parks										
Total	759.75	52.25			173.00	77.00				1,062.00

CITY OF LYNDEN

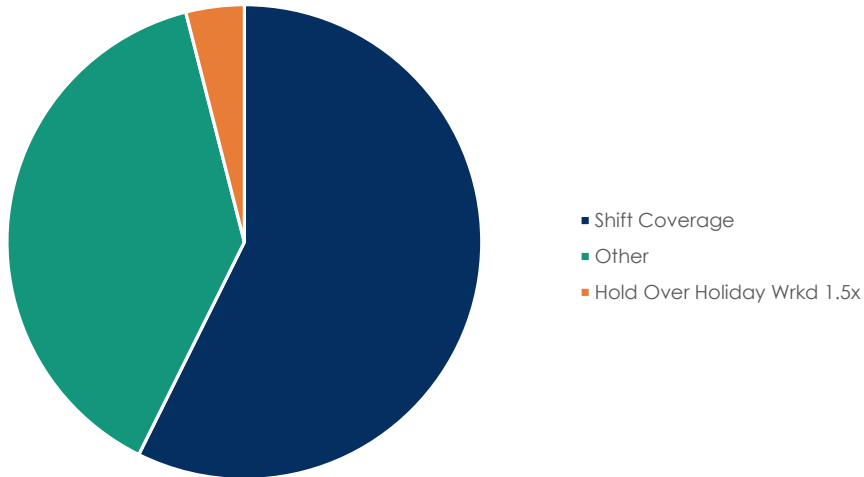
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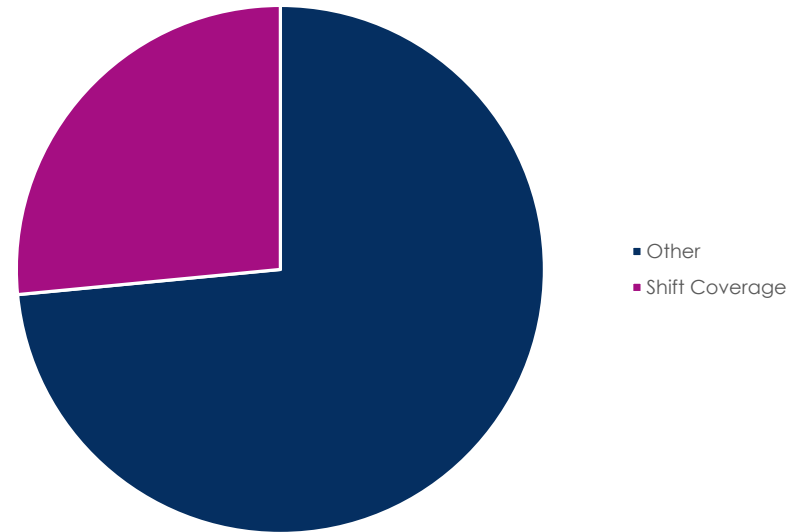
Reason	Overtime Hours	%
Shift Coverage	188	57.34%
Other	127	38.69%
Hold Over	13	3.98%
Holiday Wrkd 1.5x	13	3.98%
Grand Total	327	100.00%

Reason	Overtime Hours	%
Other	151	73.48%
Shift Coverage	55	26.52%
Grand Total	206	100.00%

Police Department Overtime



Fire Department Overtime



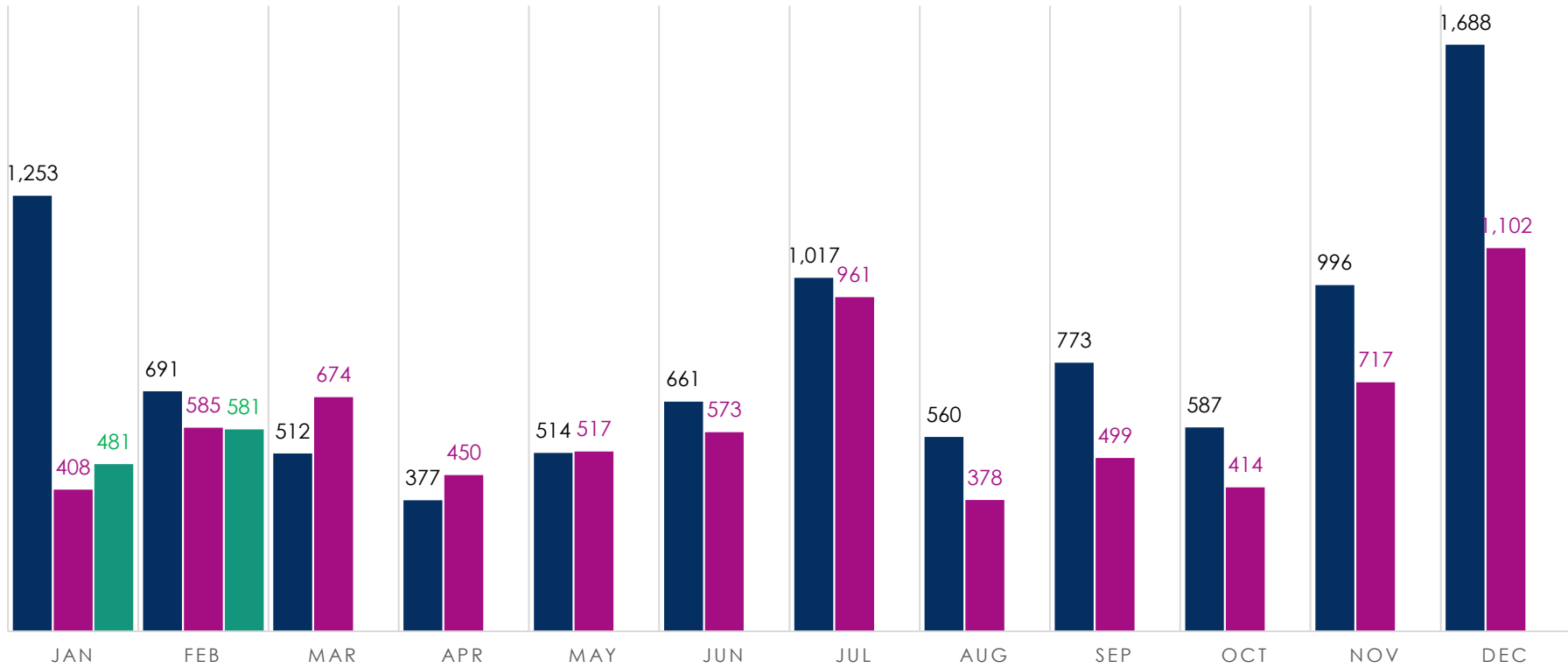
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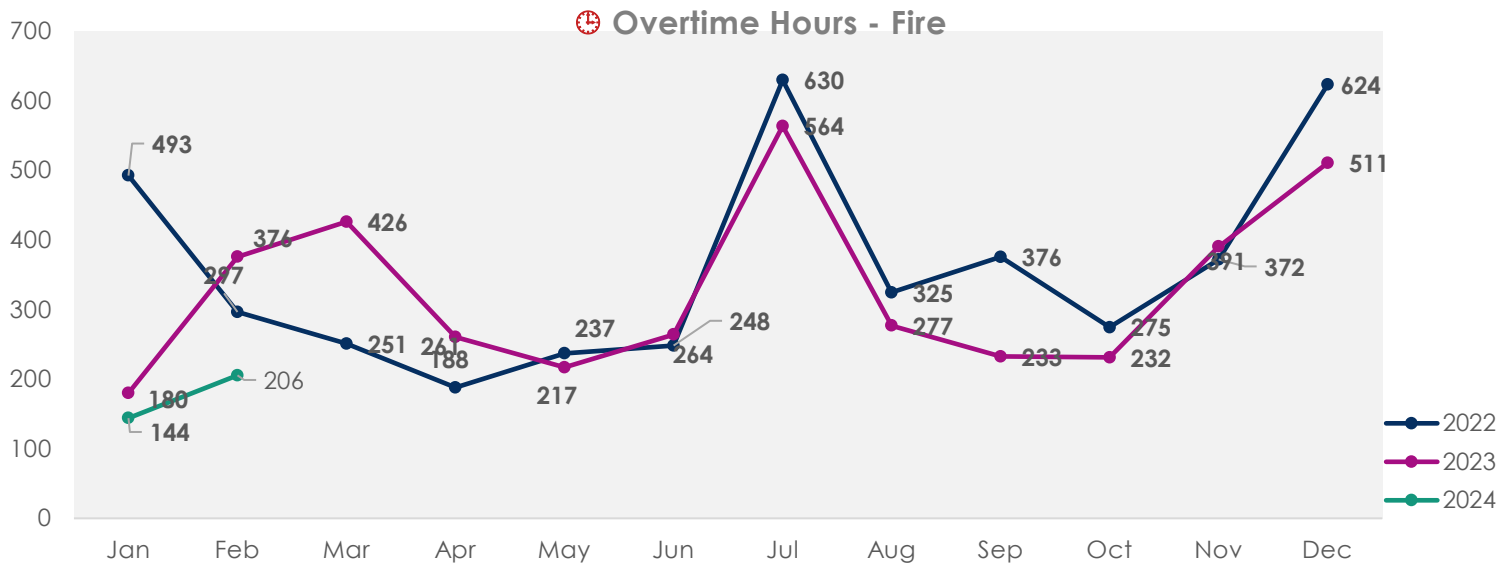
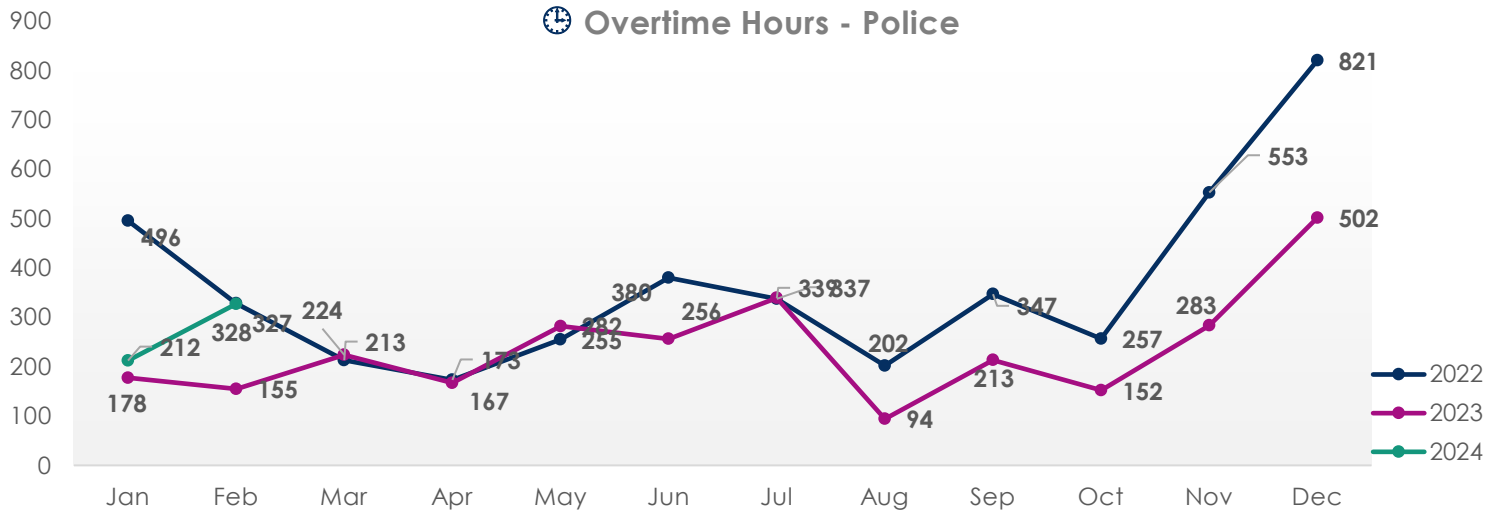
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OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 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	340,721	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	667,075	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	667,075
YTD 2023	649,079
YOY Variance	17,996
Variance %	2.8%

Current Mo. Actuals	340,721
Current Mo. Budget	327,910
Variance	12,811
Variance %	3.9%

Actual	YTD 2024	667,075
Budget	YTD 2024	647,723
Variance		19,352
Variance %		3.0%

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:	March 18, 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	