

# CITY OF LYNDEN

## FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



### Finance Committee Meeting Agenda

City Hall - 300 Fourth Street

3:00 PM October 16, 2023

#### **Roll Call**

1. Roll Call

#### **Review Items**

- [2.](#) Approval of the September 18, 2023 Minutes
- [3.](#) Approval of Payroll - September 2023
- [4.](#) Review of the September 2023 Overtime
- [5.](#) Review of the Sales Tax - YTD 2023

#### **Council Items**

- [6.](#) Approval of Payroll and Claims
- [7.](#) Introduction of the 2024 Preliminary Budget and the Mayor's Budget Message

#### **Informational**

8. Review of the Monthly Finance Reports

#### **Items Added**

9. None

**Next Meeting:** November 20, 2023

# CITY OF LYNDEN

FINANCE DEPARTMENT  
360-354-2829



## FINANCE COMMITTEE MINUTES

3:00 PM September 18, 2023  
City Hall – 300 4th Street

### Present:

Mayor Scott Korthuis  
City Administrator John Williams  
Accounting Manager Christy Fowler

### Councilmembers:

Kyle Strengholt (Chair)  
Nick Laninga

**The following invitees were also present:** Shannon Zebrowski (Project Hope); Gary Vis (Lynden Chamber of Commerce); Jordan Gustafson (New Way Ministries); Ron Hanson (Downtown Business Association); Jennnifer Lautenbach (Community Center); Amanda May (Lynden Museum).

1. **The Finance Committee reviewed and approved the August 2023 minutes.**
2. **The Committee reviewed and approved the Payroll for the month of August 2023.**
3. **The August 2023 Overtime numbers were reviewed.**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 94 hours, which was down from last month's 339 hours. Shift coverage accounted for the majority of the overtime. For the Fire Department, there was a total of 277 hours of overtime, which was a significant decrease from last month's 564 hours. Shift coverage and some out of class pay 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 14.7% or \$325,642 over the projected budget. When year to date 2023 is compared with year-to-date 2022 collections, sales tax revenue reflects a 6.6% overall increase of \$158,254.

## 5. Lynden General Fund 2024 Budget Requests:

The following businesses requested economic assistance from the General Fund and were approved for the following amounts: the Downtown Business Association was awarded \$69,250; Project Hope was awarded \$50,000; Lynden Pioneer Museum \$41,000; the Lynden Community Center \$100,000; and the Chamber of Commerce was awarded \$86,700. All of the presenters cited higher operating costs due to historically high inflation.

## 6. Council Packet items presented:

- A. Consent: Approval of Payroll and Claims. Approved for review by the full Council.
- B. Consent: RES-23-1080 Request to Cancel Checks. The Committee reviewed this resolution to cancel check numbers 27356, 27419, 27533, 27798, 27988 and 28105. No issues were cited, and the resolution was approved by the committee for review by the full Council.
- C. Consent: ORD-23-1673 Amendment to the 2023 Budget. The Committee reviewed this ordinance to amend the 2023 budget in Fund 357, Fund 432 and Fund 433. No issues with ordinance were cited and the ordinance was approved for review by the full Council.

## 7. Finance Department Informational or Added Items

- A. The Monthly Financial Reports were not reviewed in committee due to time constraints. No further action. They will be disseminated to the full Council and Leadership Staff on Tuesday.
- B. None.

**The meeting was adjourned at 4:02 pm. The next Finance Committee meeting is on October 16, 2023.**



City of Lynden Payroll Liability for August 27 thru September 9, 2023

Document No	Current Pay Period Aug 27-Sep 9 2023	Adjustments	Monthly Total
<b>Vendor payments generated by the City of Lynden</b>			
<b>Checks</b>			
Check No			
	General Teamster	\$ 1,102.00	\$ 1,102.00
	Forge Fitness	139.93	139.93
	NFOP-Labor Serice	752.25	752.25
28320	Mission Square Retirement	1,480.00	1,480.00
	<b>Total Checks</b>	<b>\$ 3,474.18</b>	<b>\$ - \$ 3,474.18</b>
<b>EFT Payments</b>			
Reference No			
230915112	Dept of Retirement (DRS) LEOFF	\$ 21,919.80	\$ 21,919.80
230915112	Dept of Retirement (DRS) PERS	30,228.59	30,222.20
230915110	TASC FSA	1,163.91	1,321.86
230915112	Dept of Retirement (DCP)	8,673.71	8,673.71
	Nationwide - ACH by City of Lynden	7,181.20	7,181.20
	LEAF (EE Activity Contr)	267.00	267.00
230915111	Garnishment - ACH & Ready Chex	666.64	666.64
	IRS- ACH	74,124.04	74,124.04
	NFOP-Labor Services		
	Homestead Fitness	397.12	397.12
28319	DSHS	50.00	50.00
	AFLAC	1,307.67	1,307.67
	IAFF Local 106	991.77	991.77
	LPO Association	232.50	232.50
	AWC Employee Benefits Trust	7,464.40	7,464.40
	<b>Total EFT Payments</b>	<b>\$ 154,668.35</b>	<b>\$ - \$ 154,819.91</b>
	<b>Total Vendor payments generated by the City of Lynden</b>	<b>\$ 158,142.53</b>	<b>\$ - \$ 158,294.09</b>
<b>Other vendor payments</b>			
Reference No			
	<b>Quarterly</b>		
	#N/A	\$ 695.68	\$ - \$ 695.68
	#N/A	2,842.66	2,842.66
	#N/A	9,321.53	9,321.53
	<b>Total Quarterly</b>	<b>\$ 12,859.87</b>	<b>\$ - \$ 12,859.87</b>
	<b>Total Other vendor payments</b>	<b>\$ 12,859.87</b>	<b>\$ - \$ 12,859.87</b>
<b>TOTAL Vendor Payments</b>		<b>\$ 171,002.40</b>	<b>\$ - \$ 171,153.96</b>

Employee payroll		EFT & Other Liabilities	
Net Pay Direct Deposit	\$ 249,559.03	Non-L&I Liabilities	
Checks		Monthly EFT	\$ 407,853.12
Net Pay Direct Deposit - Settlement	-	Check Liability	
City of Lynden Manual Checks		Total Non-L&I Liabilities	\$ 407,853.12
<b>Total Employee payroll</b>	<b>\$ 249,559.03</b>	Quarterly Liabilities	\$ 12,859.87
<b>Council Approval</b>		<b>Total EFT &amp; Other Liabilities</b>	<b>\$ 420,712.99</b>
Payroll Liability September 15, 2023	\$ 420,561.43		
Vendor check adjustments			
EFT Vendor Adjustment	151.56		
Employment Security Adjustments	-		
Employment Security PML/PFL Adjustments	-		
Labor & Industries Adjustments	-		
<b>Total Council Approval</b>	<b>\$ 420,712.99</b>	<b>BALANCE FORWARD</b>	<b>\$ 8,793,202.00</b>
		<b>Y. T. D.</b>	<b>\$ 9,213,914.99</b>

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, Finance Director

Christy Fowler, Accounting Manager

Gina Impero, Accounting Lead, Payroll



FINANCE DEPARTMENT  
(360) 354 - 2829

City of Lynden Payroll Liability for September 10 thru September 23, 2023

Document No	Current Pay Period Sep 10-23 2023	Adjustments	Monthly Total
<b>Vendor payments generated by the City of Lynden</b>			
<b>Checks</b>			
Check No			
	General Teamster	\$ -	\$ -
	Forge Fitness		
	NFOP-Labor Serice		
	<b>Total Checks</b>	\$ -	\$ -
<b>EFT Payments</b>			
Reference No			
230929113	Dept of Retirement (DRS) LEOFF	\$ 21,105.21	\$ 21,105.21
230929113	Dept of Retirement (DRS) PERS	30,463.13	30,463.13
230929111	TASC FSA	1,534.65	1,376.70
230929113	Dept of Retirement (DCP)	2,241.63	2,241.63
230929110	Nationwide - ACH by City of Lynden	1,847.07	1,847.07
	LEAF (EE Activity Contr)		
230929112	Garnishment - ACH & Ready Chex	666.64	666.64
230929108	IRS- ACH	76,447.51	76,447.51
230929109	Mission Square	460.00	460.00
	Homestead Fitness		
	DSHS		
	AFLAC		
	IAFF Local 106		
	LPO Association		
	AWC Employee Benefits Trust		
	<b>Total EFT Payments</b>	\$ 134,765.84	\$ 134,607.89
	<b>Total Vendor payments generated by the City of Lynden</b>	\$ 134,765.84	\$ 134,607.89
<b>Other vendor payments</b>			
Reference No			
	Quarterly		
	#N/A	\$ 686.70	\$ 686.70
	#N/A	2,816.91	2,816.91
	#N/A	9,821.53	9,821.53
	<b>Total Quarterly</b>	\$ 13,325.14	\$ 13,325.14
	<b>Total Other vendor payments</b>	\$ 13,325.14	\$ 13,325.14
<b>TOTAL Vendor Payments</b>		\$ 148,090.98	\$ 147,933.03

Employee payroll		EFT & Other Liabilities	
Net Pay Direct Deposit	230929000-230929107	\$ 265,890.09	Non-L&I Liabilities
Checks			Monthly EFT
Net Pay Direct Deposit - Settlement		-	Check Liability
City of Lynden Manual Checks			Total Non-L&I Liabilities
<b>Total Employee payroll</b>		\$ 265,890.09	\$ 400,497.98
<b>Council Approval</b>			Quarterly Liabilities
Payroll Liability September 29, 2023		\$ 413,981.07	Total EFT & Other Liabilities
Vendor check adjustments			\$ 13,325.14
EFT Vendor Adjustment		(157.95)	\$ 413,823.12
Employment Security Adjustments		-	
Employment Security PML/PFL Adjustments		-	
Labor & Industries Adjustments		-	
<b>Total Council Approval</b>		\$ 413,823.12	
			<b>BALANCE FORWARD \$ 9,213,914.99</b>
			Y. T. D. \$ 9,627,738.11

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

# CITY OF LYNDEN

FINANCE DEPARTMENT  
(360) 354 - 2829



Start Date	9/1/2023	Sep-23
End Date	9/30/2023	

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	\$ 11,167.73			\$ 1,532.46						\$ 12,700.19
Planning										
Police	10,611.89	294.42				8,140.72			665.92	19,712.95
PW Administration										
PW Operations	1,448.87									1,448.87
PW Systems	1,539.86									1,539.86
PW Roadways										
Finance										
Information Technology Service	22.89									22.89
Parks										
<b>Total</b>	<b>\$ 24,791.24</b>	<b>\$ 294.42</b>		<b>\$ 1,532.46</b>		<b>\$ 8,140.72</b>			<b>\$ 665.92</b>	<b>\$ 35,424.76</b>

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	206.75			26.00						232.75
Planning										
Police	122.25	3.00				80.00			8.00	213.25
PW Administration										
PW Operations	23.50									23.50
PW Systems	28.50									28.50
PW Roadways										
Finance										
Information Technology Service	0.50									0.50
Parks										
<b>Total</b>	<b>381.50</b>	<b>3.00</b>		<b>26.00</b>		<b>80.00</b>			<b>8.00</b>	<b>498.50</b>

# CITY OF LYNDEN



FINANCE DEPARTMENT  
(360) 354 - 2829

Start Date	1/1/2023	YTD
End Date	9/30/2023	2023

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	\$ 130,880.26			\$ 19,271.14						\$ 150,151.40
Planning	319.53									319.53
Police	107,937.50	743.05			10,539.56	27,175.14			2,103.85	148,499.10
PW Administration	45.92									45.92
PW Operations	4,973.70				475.12	1,884.32				7,333.14
PW Systems	9,820.94			77.48						9,898.42
PW Roadways										
Finance	209.48									209.48
Information Technology Service	1,366.80									1,366.80
Parks	781.55									781.55
<b>Total</b>	<b>\$ 256,335.68</b>	<b>\$ 743.05</b>		<b>\$ 19,348.62</b>	<b>\$ 11,014.68</b>	<b>\$ 29,059.46</b>			<b>\$ 2,103.85</b>	<b>\$ 318,605.34</b>

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	2,474.70			322.25						2,796.95
Planning	5.50									5.50
Police	1,456.90	9.00			142.00	271.75			27.50	1,907.15
PW Administration	1.00									1.00
PW Operations	78.75				8.00	24.00				110.75
PW Systems	181.25			1.25						182.50
PW Roadways										
Finance	4.50									4.50
Information Technology Service	18.00									18.00
Parks	19.00									19.00
<b>Total</b>	<b>4,239.60</b>	<b>9.00</b>		<b>323.50</b>	<b>150.00</b>	<b>295.75</b>			<b>27.50</b>	<b>5,045.35</b>

# CITY OF LYNDEN

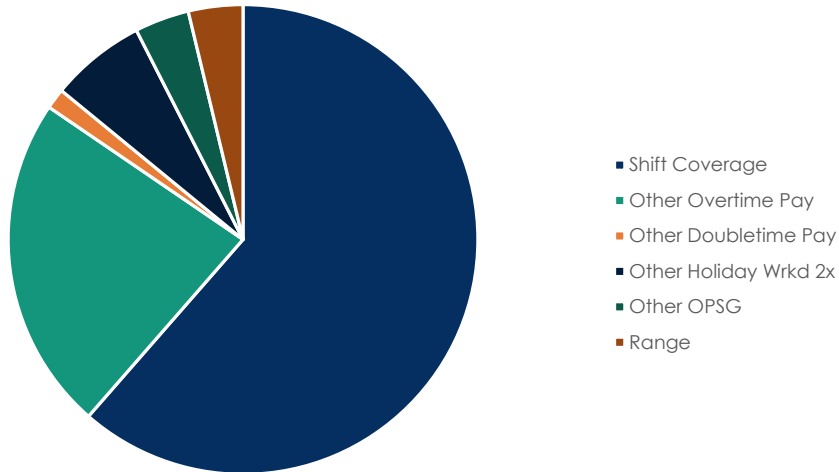
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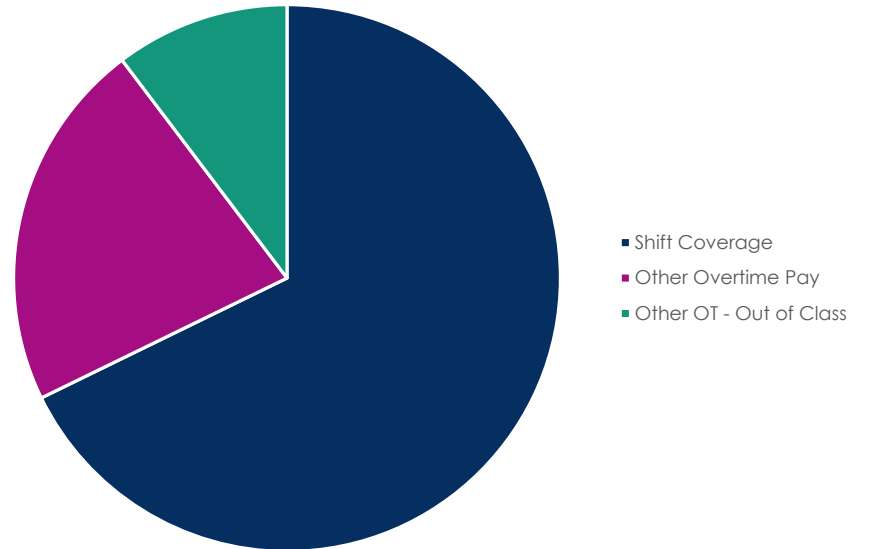
Reason	Overtime Hours	%
<b>Shift Coverage</b>	<b>131</b>	<b>61.43%</b>
<b>Other</b>	<b>74</b>	<b>34.82%</b>
Overtime Pay	49	23.09%
Doubletime Pay	3	1.41%
Holiday Wrkd 2x	14	6.57%
OPSG	8	3.75%
<b>Range</b>	<b>8</b>	<b>3.75%</b>
<b>Grand Total</b>	<b>213</b>	<b>100.00%</b>

Reason	Overtime Hours	%
<b>Shift Coverage</b>	<b>158</b>	<b>67.78%</b>
<b>Other</b>	<b>75</b>	<b>32.22%</b>
Overtime Pay	51	21.91%
OT - Out of Class	24	10.31%
<b>Grand Total</b>	<b>233</b>	<b>100.00%</b>

Police Department Overtime



Fire Department Overtime





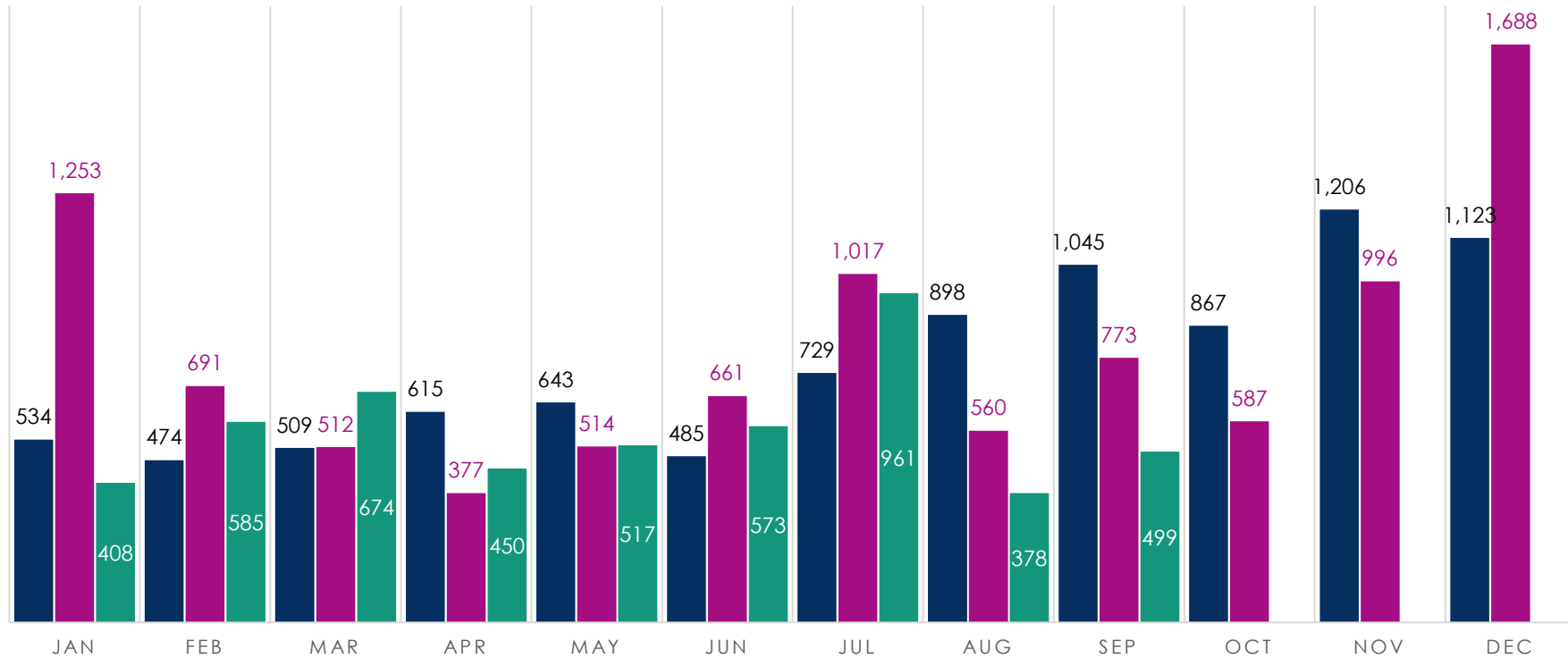
# CITY OF LYNDEN

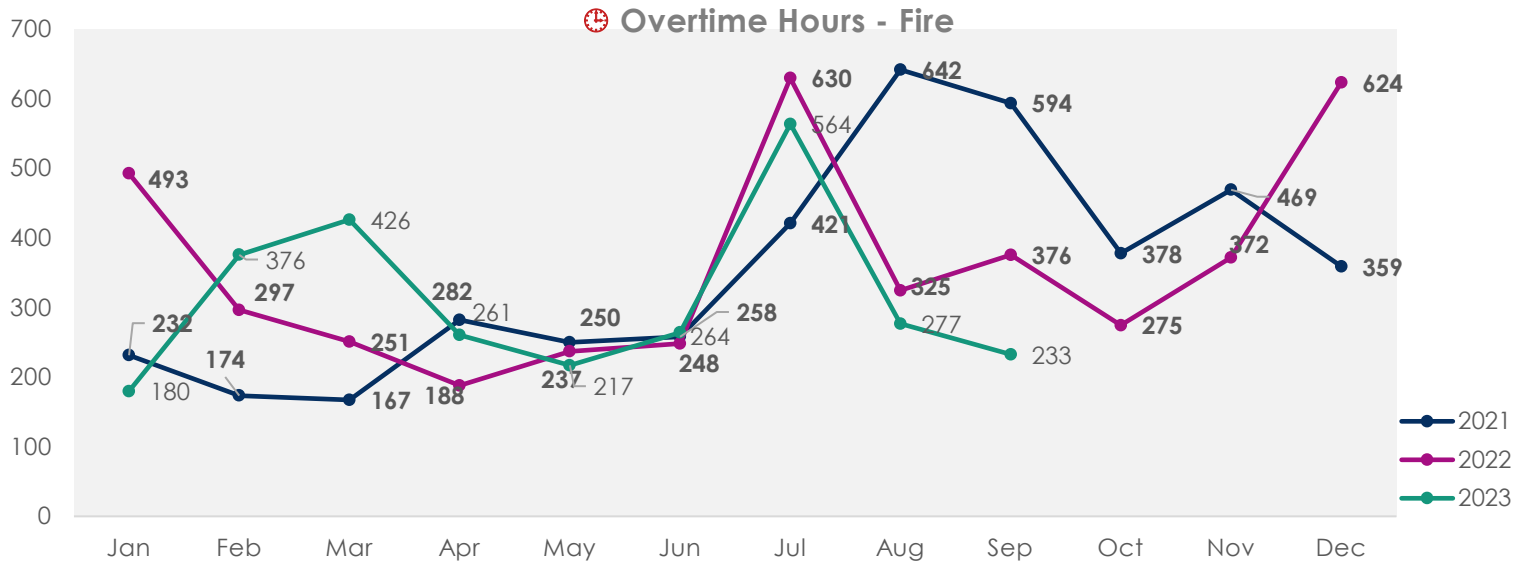
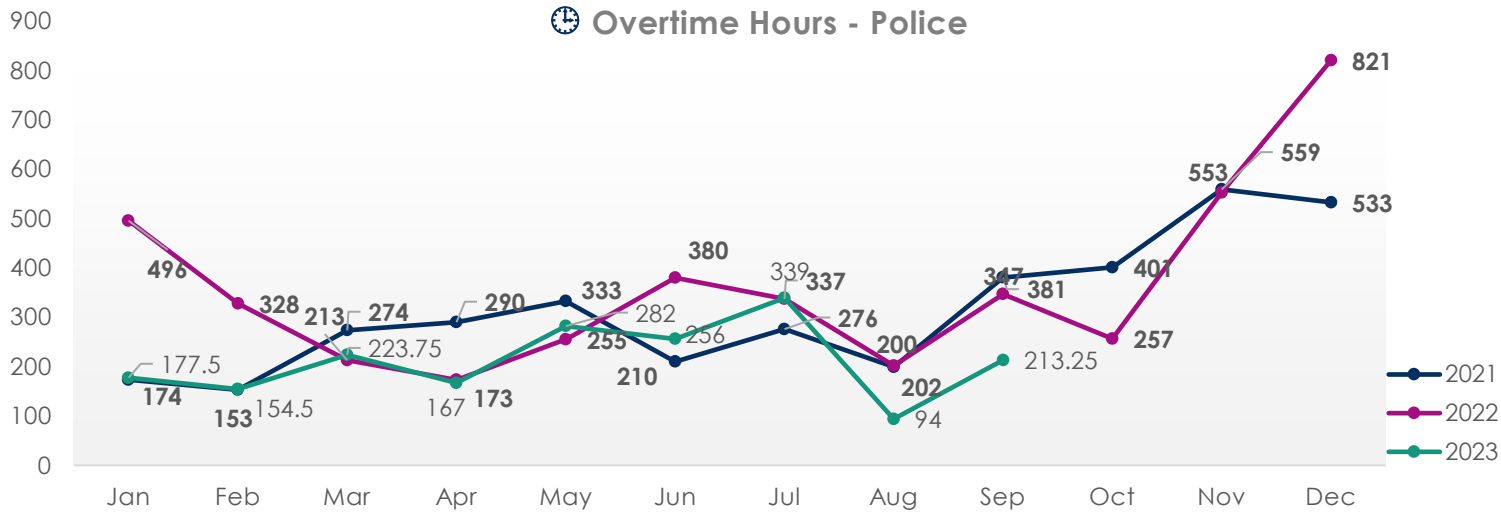
FINANCE DEPARTMENT  
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## OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 2021 ■ 2022 ■ 2023





**TOTAL REGULAR SALES TAX RECEIVED BY MONTH/YEAR**

<b>MONTH:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
JANUARY	319,797	268,576	227,553	204,860	210,631	205,464
FEBRUARY	329,282	309,300	291,564	269,241	227,810	256,546
MARCH	271,867	253,781	232,882	192,915	190,702	173,007
APRIL	278,022	252,498	215,073	150,524	187,590	171,923
MAY	334,057	317,171	277,240	192,446	234,783	221,093
JUNE	307,299	313,194	282,943	216,846	240,742	195,839
JULY	337,737	326,511	292,786	264,727	242,413	235,017
AUGUST	362,741	341,517	321,888	273,156	257,189	264,632
SEPTEMBER	324,303	323,226	297,552	263,456	239,020	232,697
OCTOBER		351,271	307,999	265,363	240,514	254,484
NOVEMBER		334,162	314,316	273,702	239,868	240,973
DECEMBER		338,482	272,605	259,576	223,604	225,324
Mitigation						41,277
<b>TOTALS</b>	<b>2,865,105</b>	<b>3,729,689</b>	<b>3,334,401</b>	<b>2,826,812</b>	<b>2,734,866</b>	<b>2,718,275</b>
<b>% OF CHANGE</b>		<b>11.9%</b>	<b>18.0%</b>	<b>3.4%</b>	<b>0.6%</b>	<b>6.7%</b>

YTD 2023	2,865,105
YTD 2022	2,705,774
YOY Variance	159,331
Variance %	5.9%

Current Mo. Actuals	324,303
Current Mo. Budget	314,455
Variance	9,848
Variance %	3.1%

Actual	YTD 2023	2,865,105
Budget	YTD 2023	2,529,615
Variance		335,490
Variance %		13.3%

# CITY OF LYNDEN

## EXECUTIVE SUMMARY



<b>Meeting Date:</b>	October 16, 2023	
<b>Name of Agenda Item:</b>	Approval of Payroll and Claims	
<b>Section of Agenda:</b>	Consent	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<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: _____
		<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required
<b>Attachments:</b>	None	
<b>Summary Statement:</b>	Approval of Payroll and Claims	
<b>Recommended Action:</b>	Approval of Payroll and Claims	

# CITY OF LYNDEN

## EXECUTIVE SUMMARY - FINANCE



<b>Meeting Date:</b>	October 16, 2023	
<b>Name of Agenda Item:</b>	Introduction of the 2024 Preliminary Budget and the Mayor’s Budget Message	
<b>Section of Agenda:</b>	New Business	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<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: _____
		<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required
<b>Attachments:</b>		
None – The 2024 Preliminary Budget will be distributed at the Council meeting.		
<b>Summary Statement:</b>		
<p>The Mayor will read his 2024 Budget message to the Council and present the Council with a copy of this message and the 2024 Preliminary Budget.</p> <p>All supporting documentation will be provided at the time of the meeting.</p>		
<b>Recommended Action:</b>		
None – Information only for the Council’s review and consideration.		