



City of Lynden Monthly Financial Report June 2020

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Finance Director
7/16/20



Summary – June 2020

001 GENERAL FUND

REVENUE -

Revenues through month end were \$5.8M in total, which is -\$144k or -2% less than forecast in the budget. Revenue was effected by underruns in fee collection and Property Taxes, though it has started to reduce it's early deficit from being -9% under budget last month.

EXPENDITURES -

Expenditures finished at \$6.0M which was -\$780k under budget driven by operational underruns across all General Fund departments.

Revenue underruns and large expenditures continue to drag on the General Fund cash balance which is at \$1.7M, still up \$100k from last month.

401 WATER FUND

REVENUE -

Water revenues finished the month at \$2.5M, which is -\$364k or -13% under budget. This was the result of lower than forecast Water sales.

EXPENDITURES -

Water expenditures came in at \$2.4M, which is under budget by -\$1.5M or -38% below forecast, due to capital project expenditures.

Increasing Expenditures and water debt payments reduced the Water Fund cash balance to \$5.7M, from \$6.1M last month.

405 SEWER FUND

REVENUE -

Sewer revenues finished at \$3.0M which is \$295k or 11% over our forecasted budget, driven by volume charges and connection fees.

EXPENDITURES -

Sewer expenditures continued to underrun coming in at \$1.6M, which was -\$1.4M or -47% under budget, due to underruns predominately in capital construction.

Due to only a minimal uptick in expenditures against increased revenues the Sewer Fund cash finished the month at \$8.3M, up \$200k from last month.

410 STORMWATER FUND

REVENUE -

Stormwater revenues under-performed to budget at \$549k, which is -\$1.2M or -68% below forecast. Revenues were effected delayed grant payments.

EXPENDITURES -

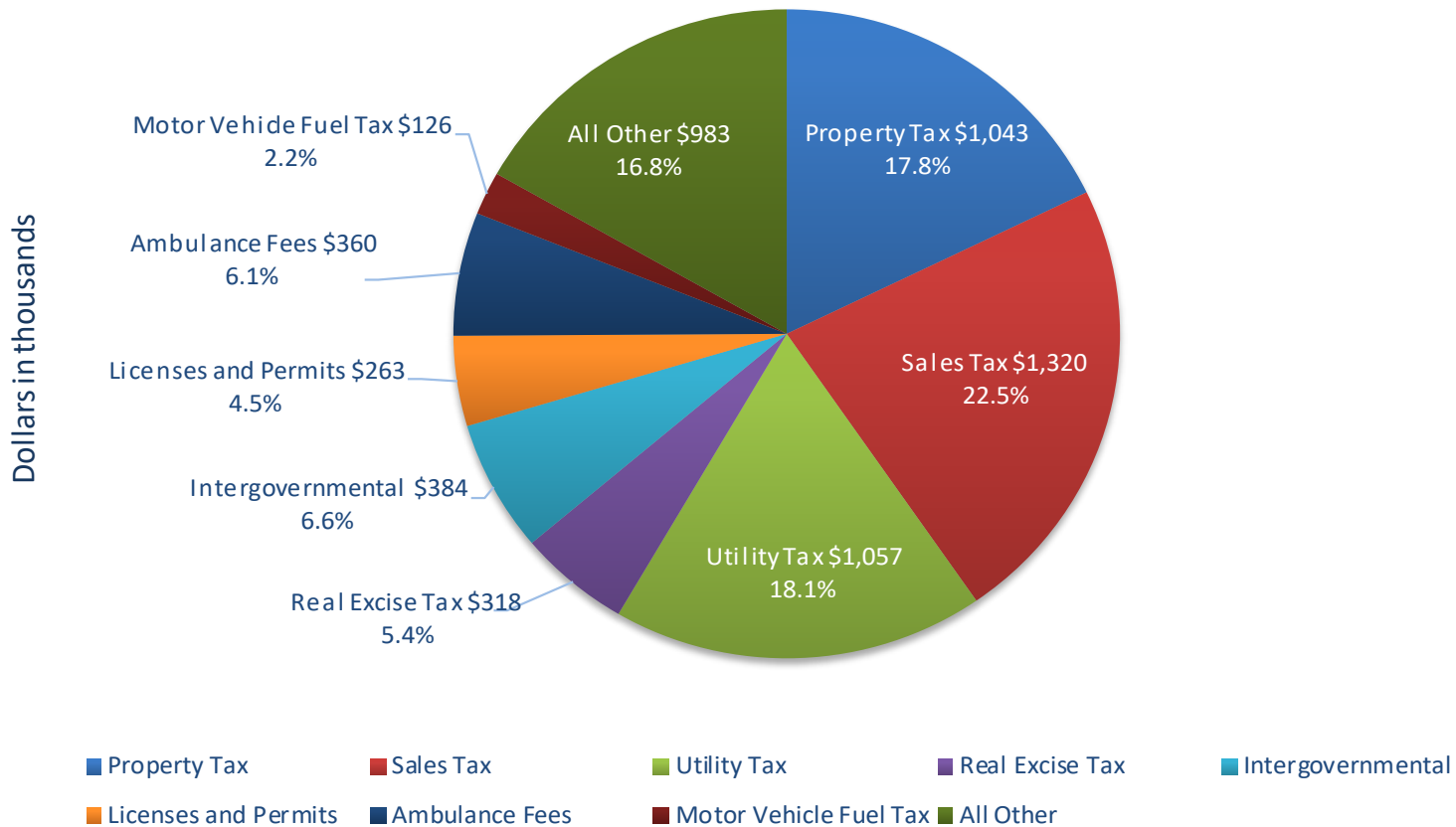
Fortunately expenditures at month end were also lower than anticipated at \$420k, under budget by -\$1.5M or -78%. Driven by a lag in capital expenditures.

Expenditure under-runs continue to offset revenue under-runs bumping the cash balance up to \$469k. Up from \$435k last month.



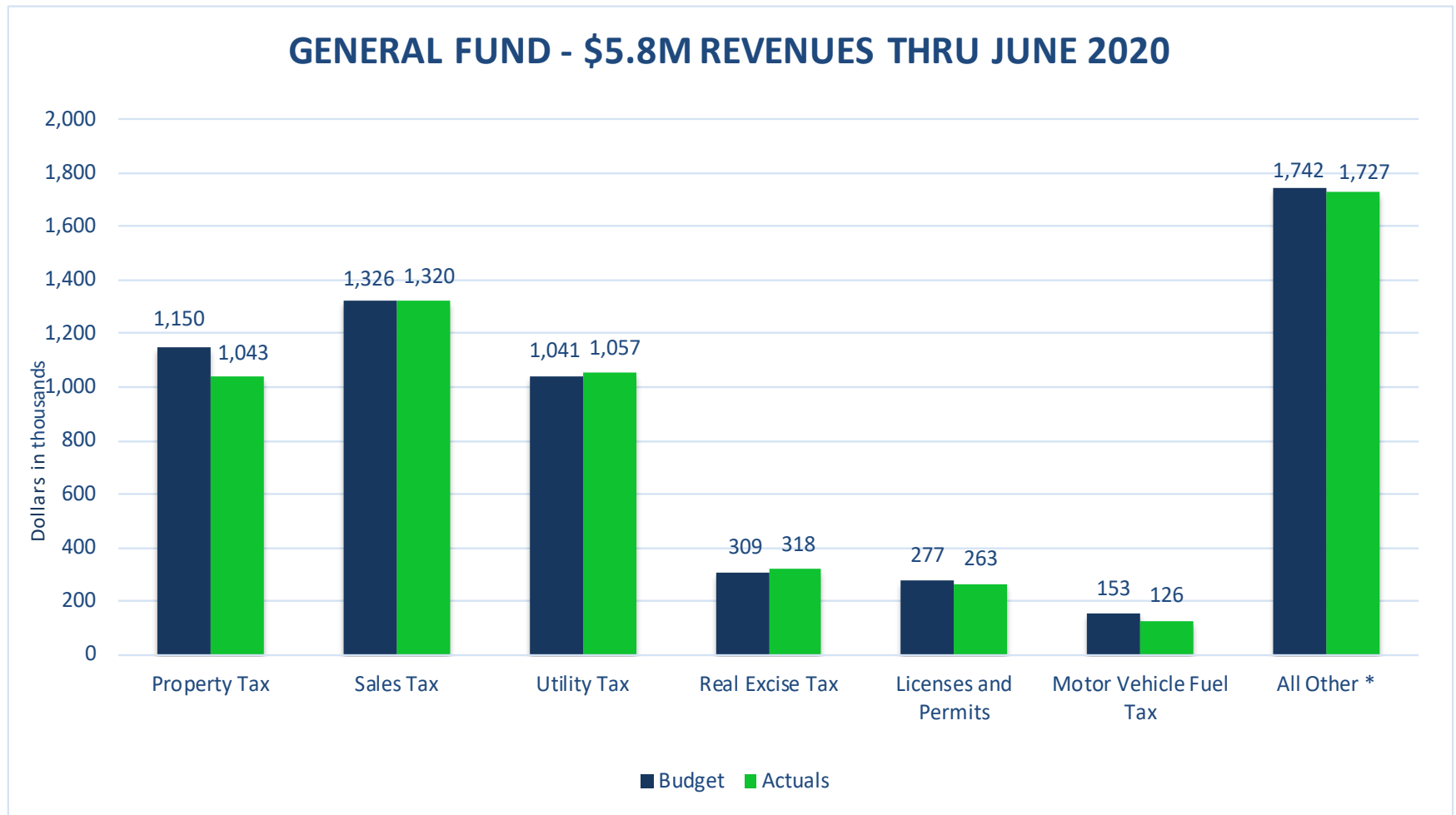
General Fund – Revenue Source

GENERAL FUND - \$5.8M REVENUES THRU JUNE 2020





General Fund – Revenue Comparison

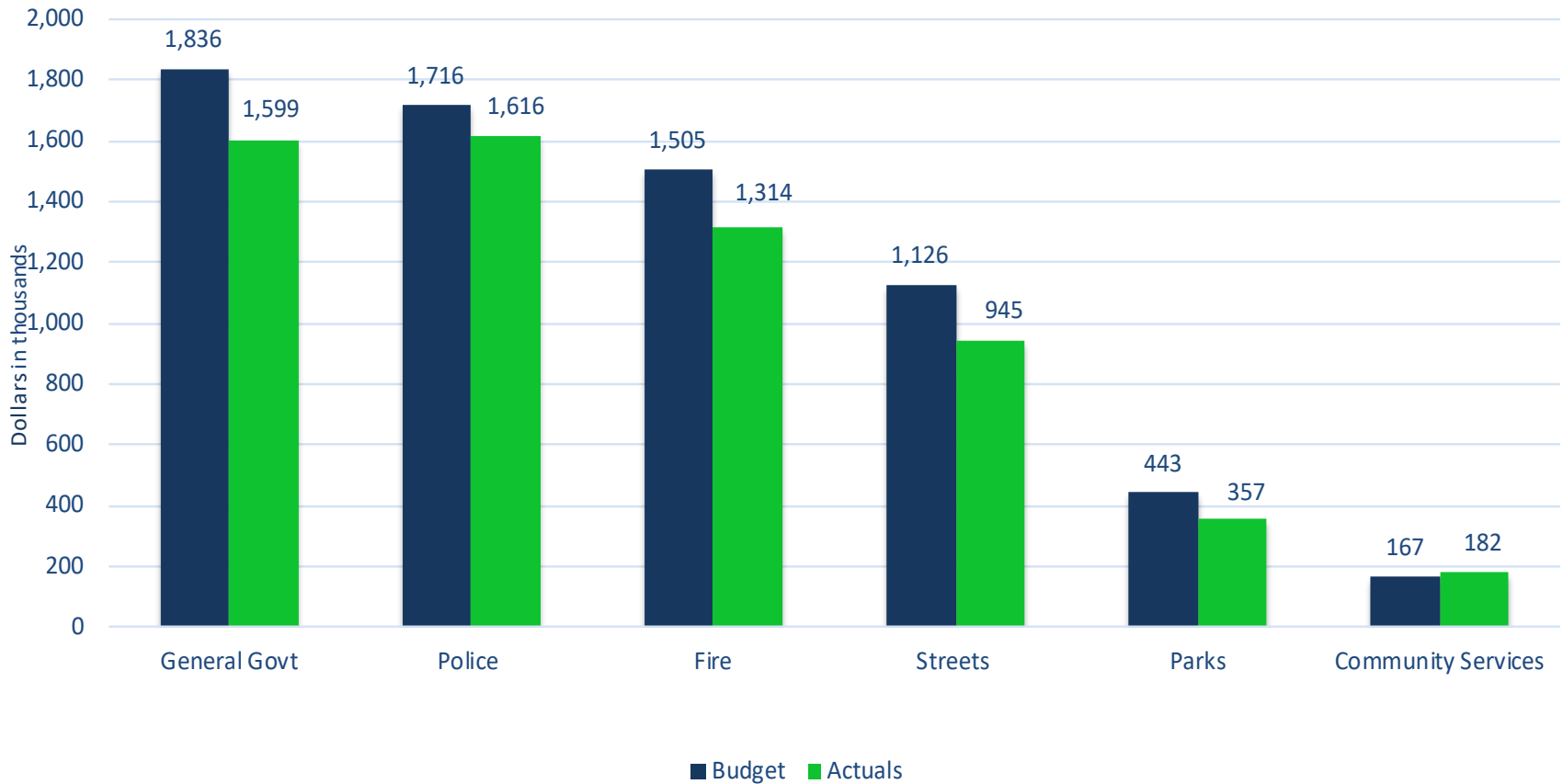


* All Other consists of 70 smaller accounts each under \$200k in value



General Fund – Expense Comparison

GENERAL FUND - \$6.0M EXPENDITURES THRU JUNE 2020





Monthly Financials – Month End June 2020

	2020 ANNUAL BUDGET	2020 BUDGET TO DATE	2020 ACTUAL TO DATE	2020 BUDGET VARIANCE as of Jun 30, 2019	2020 % OVER/(UNDER) TO DATE	Jun-2020 RECEIVED/ EXPENDED	Jun - 2019 RECEIVED/ EXPENDED	Jun-2020 PERCENT OF CHANGE	2020 ACTUAL TO DATE	2019 ACTUAL TO DATE	2020 CHANGE IN ACTUAL
Fund:					June 50%						
Expenditures											
001/002-General Government											
Ending Cash/Investment	2,284										
AWC/COG	19	10	19	9	90%	0	0		19	19	0
Legislative	120	60	52	-8	-13%	9	9	0%	52	51	1
Municipal Court	203	102	93	-9	-9%	16	18	-11%	93	88	5
Administrative	484	242	235	-7	-3%	44	33	33%	235	221	14
Financial	613	307	267	-40	-13%	45	40	13%	267	230	37
Audit Services	25	13	0	-13	-100%	0	0		0	0	0
Election Services	18	9	0	-9	-100%	0	0		0	0	0
Legal Services	180	90	94	4	4%	16	24	-33%	94	84	10
General Indigent Defense	75	38	14	-24	-63%	1	5	-80%	14	22	-8
Wellness Committee	5	3	0	-3	-100%	0	0		0	0	0
Property Management Services	31	16	0	-16	-100%	0	0		0	0	0
Central Services	200	100	122	22	22%	22	8	175%	122	103	19
Information Technology Services	376	188	184	-4	-2%	32	28	14%	184	166	18
Fire Suppression Infrastructure	4	2	2	0	0%	0	0		2	0	2
Detention	170	85	76	-9	-11%	22	37	-41%	76	104	-28
Pollution Control	5	3	5	2	67%	0	0		5	5	0
Trade & Tourism	132	66	64	-2	-3%	1	8	-88%	64	68	-4
Planning	371	186	173	-13	-7%	28	29	-3%	173	150	23
Housing & Community Development	224	112	123	11	10%	22	22	0%	123	115	8
Agency Disbursements	10	5	9	4	80%	0	31	-100%	9	31	-22
Debt Payments	1	1	0	-1	-100%	0	0		0	0	0
Capital Expenditures	258	129	41	-88	-68%	0	0		41	61	-20
Operating Transfers	138	69	26	-43	-62%	4	5	-20%	26	32	-6
TOTAL GENERAL GOVERNMENT DEPT.	3,662	1,836	1,599	-237	-13%	262	297	-12%	1,599	1,550	49



Monthly Financials – Month End June 2020

	2020 ANNUAL BUDGET	2020 BUDGET TO DATE	2020 ACTUAL TO DATE	2020 BUDGET VARIANCE as of Jun 30, 2019	2020 % OVER/(UNDER) TO DATE	Jun-2020 RECEIVED/ EXPENDED	Jun - 2019 RECEIVED/ EXPENDED	Jun-2020 PERCENT OF CHANGE	2020 ACTUAL TO DATE	2019 ACTUAL TO DATE	2020 CHANGE IN ACTUAL
Fund:					June 50%						
Expenditures											
001/003 - Police Department											
Legal Services	1	1	3	2	200%	1	5	-80%	3	5	-2
Benefits Leoff 1 Medical Benefits	55	28	27	-1	-4%	4	4	0%	27	31	-4
Administration	621	311	288	-23	-7%	49	37	32%	288	215	73
Investigation	159	80	79	-1	-1%	12	17	-29%	79	80	-1
Patrol	2,205	1,103	982	-121	-11%	173	223	-22%	982	1,068	-86
Facilities	71	36	58	22	61%	9	5	80%	58	31	27
Animal Control	85	43	41	-2	-5%	7	7	0%	41	38	3
Mental/Physical Health	3	2	1	-1	-50%	0	0		1	2	-1
Domestic Violence	20	10	18	8	80%	0	0		18	19	-1
Agency Disbursements	9	5	1	-4	-80%	0	1	-100%	1	6	-5
Capital Expenditures	194	97	118	21	22%	56	0		118	15	103
Operating Transfers	0	0	0	0		0	0		0	0	0
TOTAL POLICE DEPT.	3,423	1,716	1,616	-100	-6%	311	299	4%	1,616	1,510	106
001/005 - Fire Department											
Legal Services	1	1	0	-1	-100%	0	0		0	0	0
Administration	451	226	219	-7	-3%	45	26	73%	219	143	76
Fire Operations	1,903	952	922	-30	-3%	158	164	-4%	922	817	105
Fire Prevention	2	1	0	-1	-100%	0	0		0	0	0
Fire and EMS Training	29	15	15	0	0%	1	3	-67%	15	20	-5
Facilities	37	19	34	15	79%	7	3	133%	34	11	23
Vehicle and Equipment Maintenance	55	28	2	-26	-93%	0	11	-100%	2	38	-36
Emergency Services	45	23	44	21	91%	0	0		44	44	0
Agency Disbursement	0	0	0	0		0	0		0	0	0
Capital Expenditures	479	240	78	-162	-68%	2	0		78	34	44
Operating Transfer	0	0	0	0		0	0		0	0	0
TOTAL FIRE DEPT.	3,002	1,505	1,314	-191	-13%	213	207	3%	1,314	1,107	207



Monthly Financials – Month End June 2020

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Fund:					June 50%						
Expenditures											
001/011 - Streets Department											
Legal Services	8	4	5	1	25%	4	5	-20%	5	6	-1
Roadways	563	282	163	-119	-42%	45	30	50%	163	155	8
Structures	3	2	0	-2	-100%	0	2	-100%	0	4	-4
Sidewalks	42	21	15	-6	-29%	7	4	75%	15	9	6
Street Lighting	120	60	79	19	32%	1	13	-92%	79	72	7
Traffic Control Devices	126	63	20	-43	-68%	1	3	-67%	20	12	8
Parking Facilities	3	2	0	-2	-100%	0	0		0	0	0
Snow/Ice Control	117	59	50	-9	-15%	1	0		50	97	-47
Street Cleaning	64	32	29	-3	-9%	4	15	-73%	29	35	-6
Roadside Development	70	35	30	-5	-14%	10	8	25%	30	22	8
Maintenance Administration	142	71	75	4	6%	14	13	8%	75	72	3
Facilities	26	13	20	7	54%	1	1	0%	20	8	12
Agency Disbursements	0	0	0	0		0	0		0	0	0
Road/Street Debt	51	26	0	-26	-100%	0	0		0	0	0
Capital Expenditures	578	289	126	-163	-56%	10	62	-84%	126	72	54
Operating Transfers	333	167	333	166	99%	105	5	2000%	333	255	78
TOTAL STREETS DEPT.	2,246	1,126	945	-181	-16%	203	161	26%	945	819	126
001/013 - Parks Department											
Parks Operations	174	87	82	-5	-6%	18	15	20%	82	68	14
Parks Operations - Bender	380	190	132	-58	-31%	24	34	-29%	132	155	-23
Parks Operations - City Owned Facilities	21	11	13	2	18%	3	3	0%	13	16	-3
Parks Operations - Lynden Park & Rec.	27	14	11	-3	-21%	3	2	50%	11	9	2
Parks Operations - Park Administration	231	116	108	-8	-7%	20	19	5%	108	103	5
Agency Disbursements	0	0	0	0		0	0		0	0	0
Capital Expenditures	37	19	11	-8	-42%	0	6	-100%	11	6	5
Operating Transfers	12	6	0	-6	-100%	0	0		0	0	0
TOTAL PARKS DEPT.	882	443	357	-86	-19%	68	79	-14%	357	357	0



Monthly Financials – Month End June 2020

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Fund:					June 50%						
401 - Water											
Revenues											
Beginning Cash/Investment	6,100		5,634	-466	-8%	0	0		5,634	5,998	-364
Water Sales	4,315	2,158	1,842	-316	-15%	356	309	15%	1,842	1,800	42
Water Utility Occupaion Tax	248	124	106	-18	-15%	20	18	11%	106	104	2
Water Connection	63	32	29	-3	-9%	4	6	-33%	29	27	2
Water Debt Reduction	280	140	119	-21	-15%	23	20	15%	119	116	3
Water FCI Charges	625	313	327	14	4%	46	67	-31%	327	334	-7
Grant	0	0	0	0		0	0		0	0	0
Miscellaneous	122	61	41	-20	-33%	2	14	-86%	41	90	-49
Operating Transfers	0	0	0	0		0	0		0	0	0
TOTAL WATER REVENUES	5,653	2,828	2,464	-364	-13%	451	434	4%	2,464	2,471	-7
Expenditures											
Water Operations											
Ending Cash/Investment	3,897										
Salaries/Benefits	363	182	216	34	19%	39	38	3%	216	187	29
Operational Expenses	696	348	326	-22	-6%	74	115	-36%	326	354	-28
Agency Disbursements	0	0	0	0		0	0		0	0	0
Capital Expenditures	658	329	97	-232	-71%	78	0		97	24	73
Operating Transfers	319	160	107	-53	-33%	29	24	21%	107	84	23
TOTAL OPERATIONS DEPT.	2,036	1,019	746	-273	-27%	220	177	24%	746	649	97
Water Capital Redemption											
Operating Transfers	9	5	0	-5	-100%	0	0		0	5	-5
TOTAL WATER CAPITAL REDEMP. DEPT.	9	5	0	-5	-100%	0	0		0	5	-5

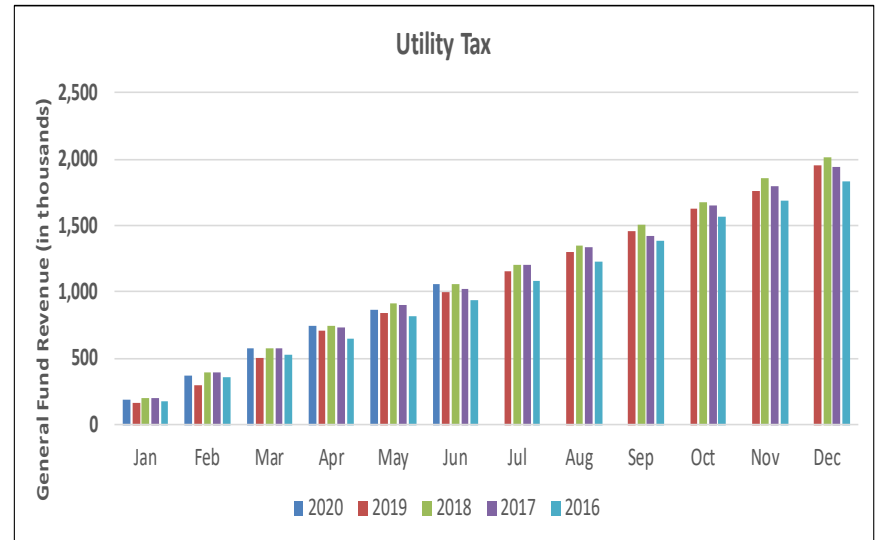
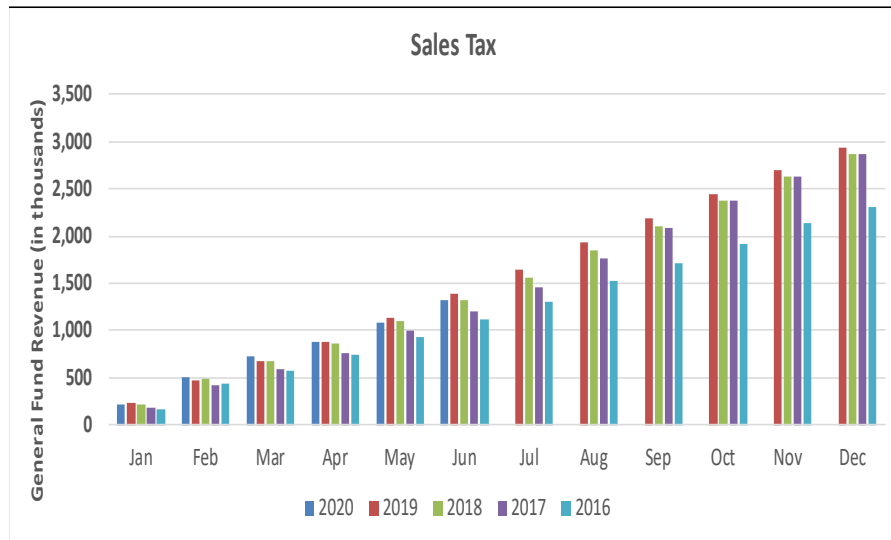
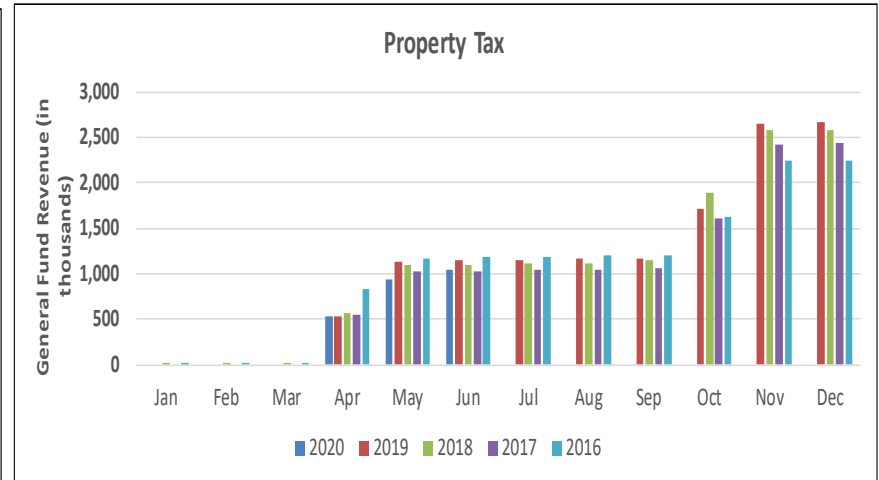
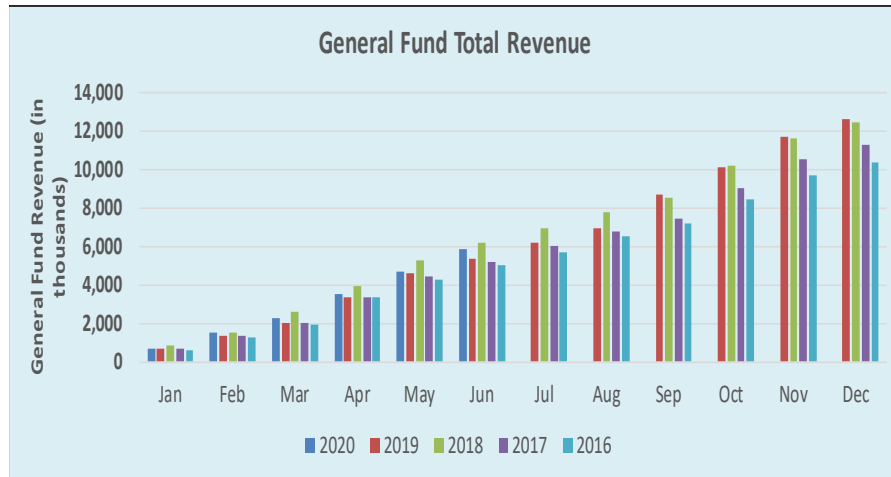


Monthly Financials – Month End June 2020

	2020 ANNUAL BUDGET	2020 BUDGET TO DATE	2020 ACTUAL TO DATE	2020 BUDGET VARIANCE as of Jun 30, 2019	2020 % OVER/(UNDER) TO DATE	Jun-2020 RECEIVED/EXPENDED	Jun - 2019 RECEIVED/EXPENDED	Jun-2020 PERCENT OF CHANGE	2020 ACTUAL TO DATE	2019 ACTUAL TO DATE	2020 CHANGE IN ACTUAL
Fund:					June 50%						
405 Sewer											
Revenues											
Beginning Cash/Investment	5,900		6,936	1,036	18%	0	0		6,936	5,108	1,828
Sewer Sales	4,171	2,086	2,241	155	7%	420	333	26%	2,241	2,091	150
Sewer Utility Occupation Tax	210	105	118	13	12%	21	17	24%	118	110	8
Sewer Connections	6	3	2	-1	-33%	0	1	-100%	2	4	-2
Sewer FCI	850	425	416	-9	-2%	63	96	-34%	416	488	-72
E. Lynden Sewer Sub-Basin FCI	40	20	65	45	225%	15	24	-38%	65	73	-8
Compost Fees	7	4	6	2	50%	1	2	-50%	6	4	2
Industrial User Fee	0	0	0	0		0	0		0	0	0
Interlocal Grant	0	0	90	90		0	0		90	0	90
Miscellaneous	135	68	68	0	0%	6	13	-54%	68	89	-21
Operating Transfers	0	0	0	0		0	0		0	0	0
TOTAL SEWER REVENUES	5,419	2,711	3,006	295	11%	526	486	8%	3,006	2,859	147
Expenditures											
Sewer Operations											
Ending Cash/Investment	5,263										
Salaries/Benefits	636	318	265	-53	-17%	48	54	-11%	265	284	-19
Operational Expenses	581	291	343	52	18%	80	59	36%	343	274	69
Agency Disbursements	0	0	0	0		0	0		0	0	0
Capital Expenditures	400	200	55	-145	-73%	15	0		55	78	-23
Operating Transfers	306	153	71	-82	-54%	11	10	10%	71	70	1
TOTAL OPERATIONS DEPT.	1,923	962	734	-228	-24%	154	123	25%	734	706	28
Biosolids Management											
Salaries/Benefits	45	23	22	-1	-4%	3	3	0%	22	18	4
Operational Expenses	241	121	123	2	2%	47	37	27%	123	118	5
Capital Expenditures	0	0	0	0		0	0		0	0	0
TOTAL BIOSOLIDS MANAGEMENT DEPT.	286	144	145	1	1%	50	40	25%	145	136	9

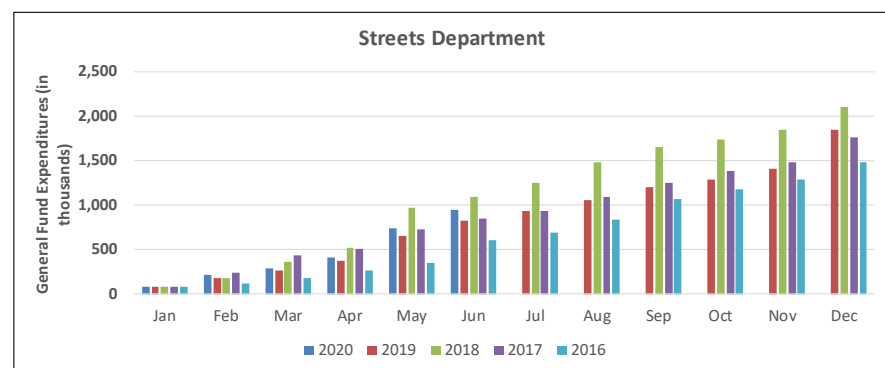
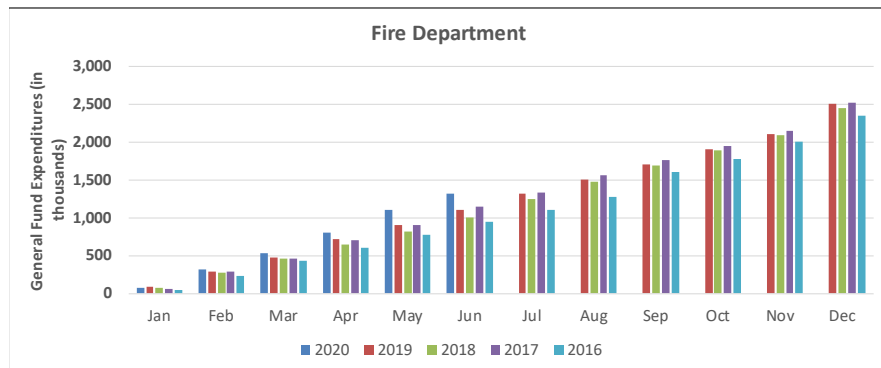
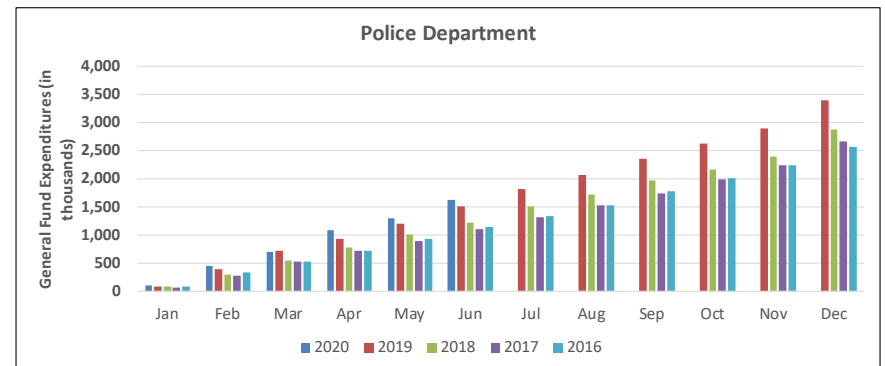
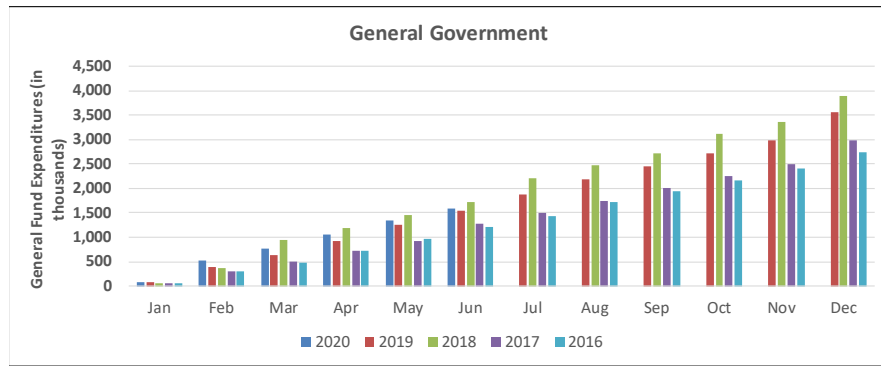
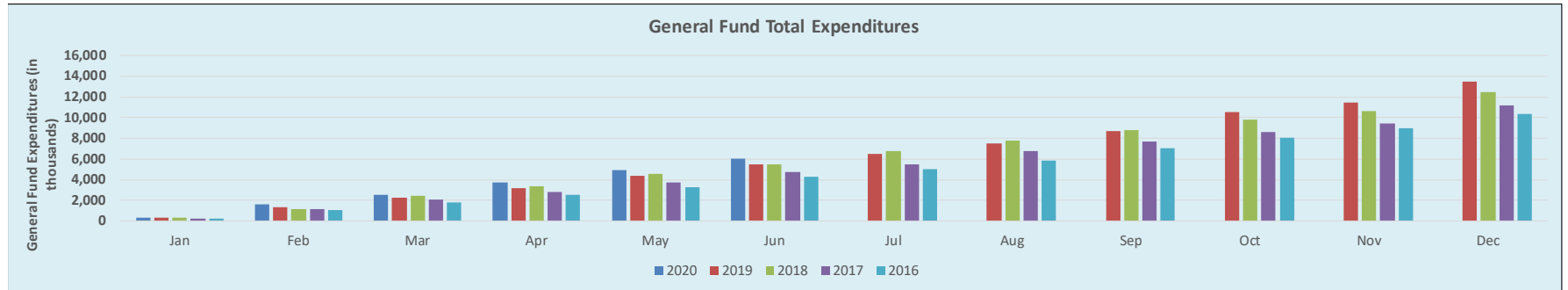


General Fund Revenue – Year to Date Comparison



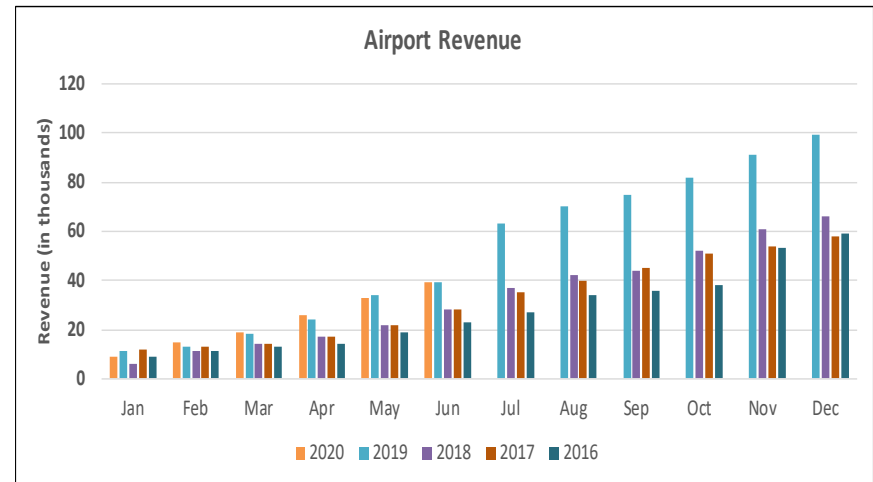
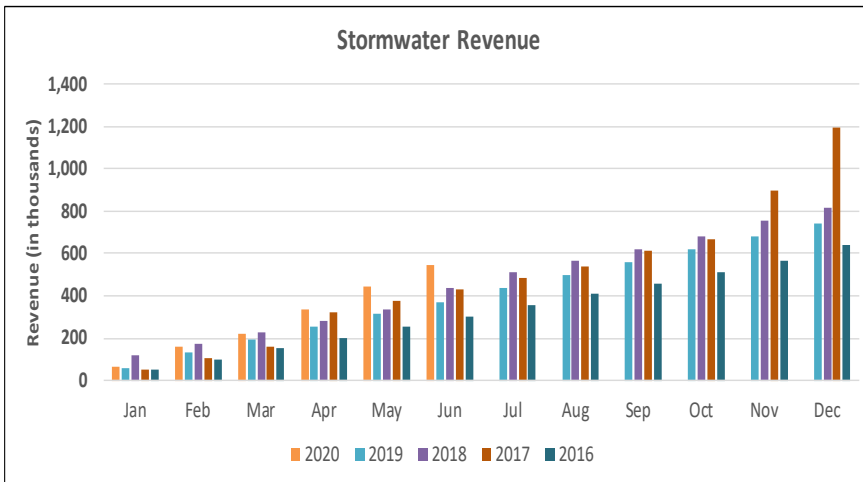
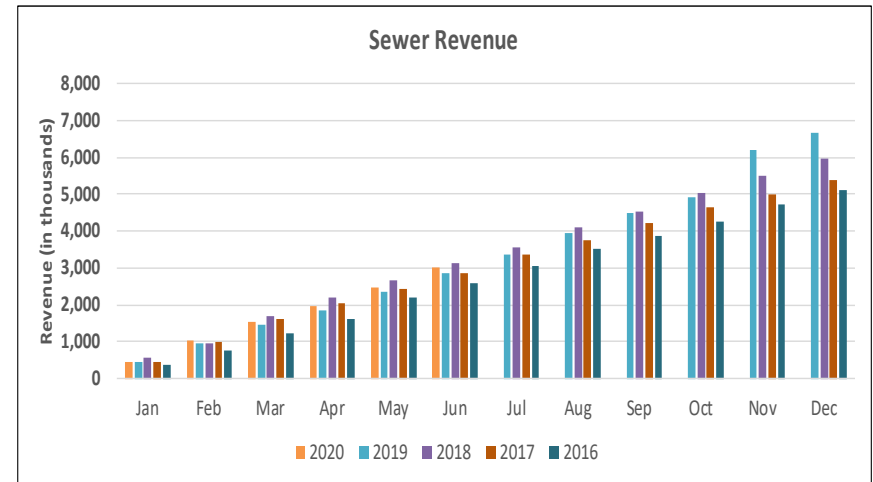
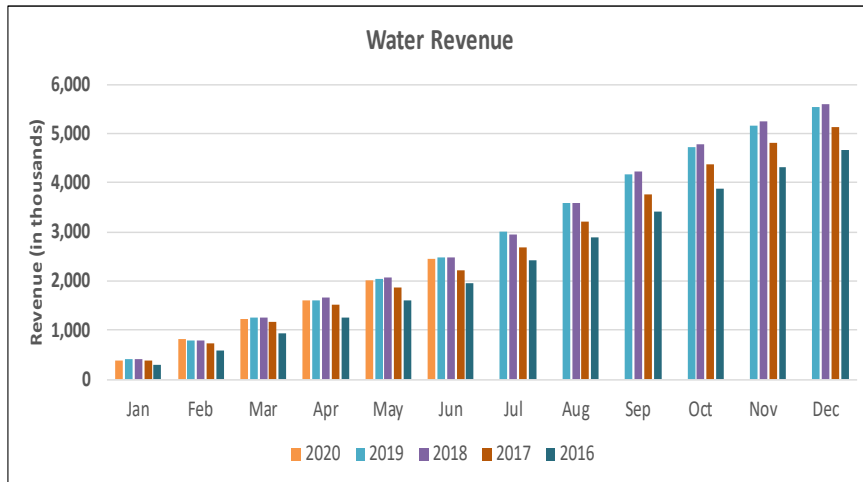


General Fund Expenditures – Year to Date Comparison



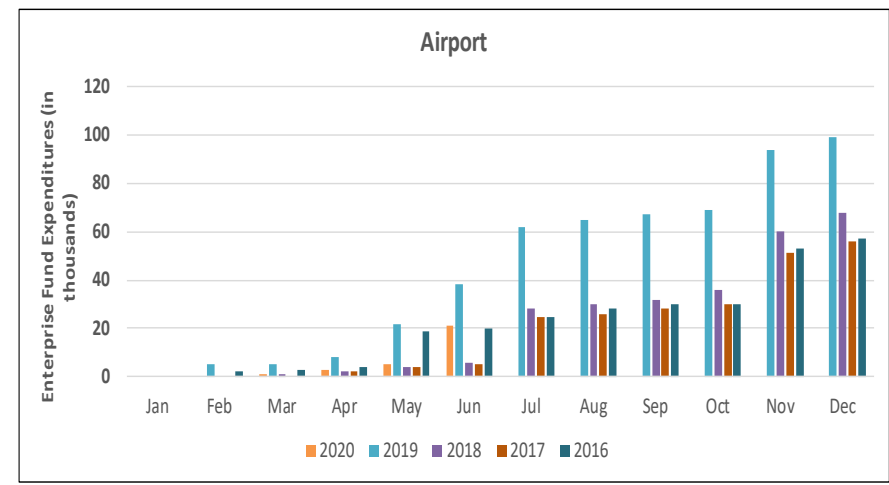
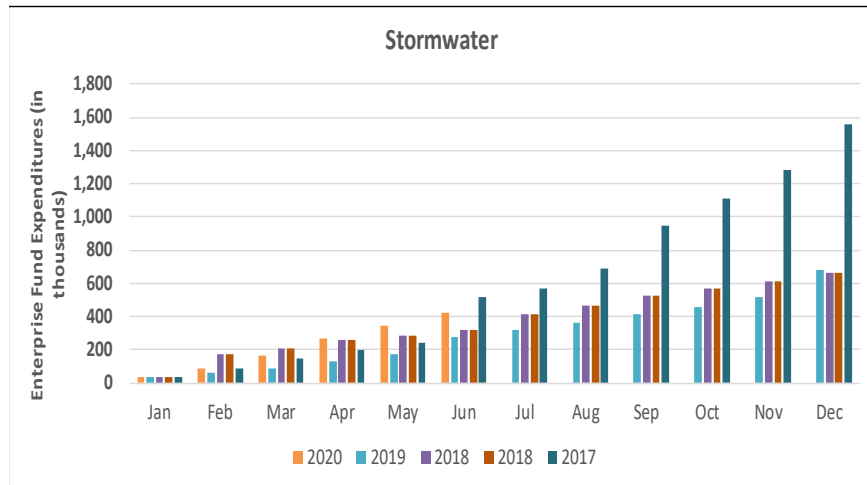
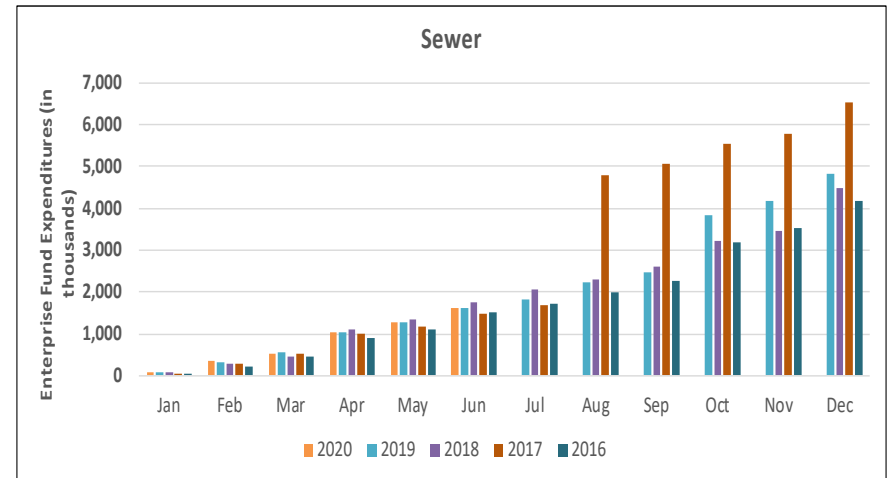
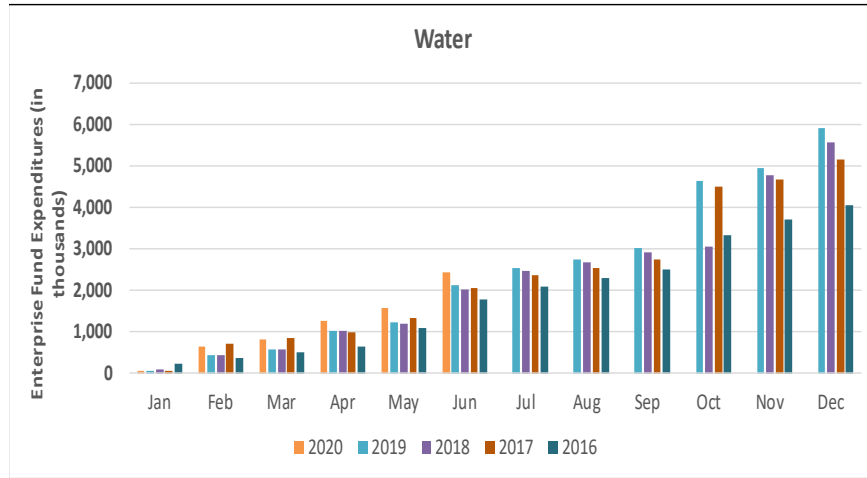


Enterprise Funds Revenue – Year to Date Comparison





Enterprise Funds Expenditures – Year to Date Comparison



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