



## FINANCE COMMITTEE MINUTES

2:00 PM September 16<sup>th</sup>, 2025  
City Hall – 300 4th Street

### Present:

City Administrator John Williams  
Finance Director Laura Scholl  
Gary Vis (Lynden Chamber of Commerce)  
Amanda May (Lynden Heritage Museum)  
Jennifer Maas (Lynden Heritage Museum)

### Councilmembers:

Kyle Strengtholt (Chair)  
Nic Laninga  
Lee Beld

1. **The Finance Committee heard presentations on the budget requests from the Lynden Heritage Museum, the Chamber of Commerce and the Downtown Business Association (presented by Amanda May). The Committee expressed appreciation for the work these organizations do for the City of Lynden.**
2. **The Finance Committee reviewed and approved the August 18<sup>th</sup>, 2025 minutes.**
3. **The Committee reviewed and approved the Payroll for July 27<sup>th</sup> to August 23<sup>rd</sup>, 2025.**
4. **Overtime for August was reviewed.**  
Finance Committee was provided an update on Overtime expenditures paid out in August. An updated report comparing hours worked in the month to paid out (pay days) in a month will be available in the New Year, after the budget cycle is complete. Hours represented on this report are paid by the City and exclude amounts reimbursed by the Northwest Washington Fair. As of end of August, Fire has spent 127% of the annual overtime Budget and Police has spent 101% of their annual overtime budget.

**5. Sales Tax was reviewed for August 2025.**

August sales tax came in at \$350,833, which is 4.7% (\$17,202) less than August 2024 and 6.9% (\$25,893) less than budget for August 2025. Overall, the Sales Tax Year to date is down 3.3% (\$85,274) from 2024, and 2.92% (\$74,968) from 2025 Budget.

**6. Council Packet items presented:**

A. Reports: Payroll & Claims

**7. Finance Department Informational or Added Items**

- A. The Monthly Financial Reports were reviewed for the month ended August 31, 2025. Revenues are down in REET, Motor vehicle taxes, licenses & permits, sales tax and Court Revenues. Currently expenditures for 2025 have outpaced revenues brought in, further drawing down cash balances.
- B. Cash flow statement & projections were presented for month ended August 31, 2025 with projections through January 2027. As of the end of July, the City ended with 30 days of unrestricted cash in the General Fund. The State Auditor minimum is 60 days of cash on hand. Projections indicate additional work is needed through budget time to support long-term operations.
- C. Finance Committee heard an update on the Implementation of Invoice Cloud. The system went live on September 5<sup>th</sup>. All credit and debit transactions are now subject to a 3% (\$3.00 minimum) service fee collected by the credit card companies rather than the City paying these fees. The Finance department is very busy supporting customers through this transition.
- D. Finance Committee requested meetings start at 2:00 PM to allow for additional discussion time, this will start with the October meeting.

**The meeting was adjourned at 4:55 pm. The next scheduled Finance Committee meeting is on Monday, October 20<sup>th</sup> at 2:00 pm.**