

CITY OF LYNDEN

FINANCE DEPARTMENT
(360) 354 - 2829



OT Variance Analysis

Department	Actuals 2024	Budget 2024	Actuals 2023	% Variance Budget	\$ Variance Budget	% Variance 2023	\$ Variance 2023	Comments
Finance	1,650	500	209	230%	(1,150)	689%	(1,441)	Finance had significant turnover in 2024, which lead to training of new staff. Additionally, OT is significantly down from 2021/2022 which exceed \$5K each. Finance has implemented additional practices to reduce OT as of November 2024
Fire	249,372	202,000	212,494	23%	47,372	17%	36,878	Fire has more OT hours than 2 FTEs. However, analysis would need to be done regarding whether additional FTEs would have reduced OT. This year included a Lieutenant off for extended leave that incurred OT.
Information Technology	1,342	-	2,776		1,342	-52%	(1,434)	
Parks	2,401	-	782		2,401	207%	1,619	
Community Development	299	800	437	-63%	(501)	-32%	(138)	
Police*	355,242	218,000	181,888	63%	137,242	95%	173,354	Fire has more OT hours than 2 FTEs. However, analysis would need to be done regarding whether additional FTEs would have reduced OT. This year included a Lieutenant off for extended leave, several extended Sick Leaves, plus an officer in the Academy.
Public Works Admin		-	1,194		-	-100%	(1,194)	
Public Works Operations	27,928	10,000	12,018	179%	17,928	132%	15,910	
Public Works Systems	11,472	-	12,692		11,472	-10%	(1,220)	Budget 2024 did not include OT for Systems but historically has; some has been included for 2025
Total - City of Lynden	649,706	431,300	424,490	51%	216,106	53%	222,334	

*Actuals for this analysis includes: Actual OT \$ paid plus estimated cost of Comp time Earned less reimbursed amounts

Overall, the City has exceeded Overtime Budgets in all departments by an additional \$216,106 or 51% above budget. Compared to 2023, Overtime cost have increased \$222,234 or a 53% increase. The biggest drivers of OT are Police and Fire, which had numerous challenges in 2023. Discussions have occurred whether there is a benefit in increase the number of employees (FTEs) rather than incurring OT. Further analysis would be needed to determine if additional FTEs may have reduced OT for 2024. Historically, Public Safety agencies do not see a direct correlation between increase FTEs and reducing OT. Budget 2025 has held the OT budgets for Police and Fire flat, which may be difficult to achieve as the hourly rates have increased. It is recommended that all departments review practices for ways to reduce OT and Comp Time. Although not captured here, Comp Time represents a cost to the City. For 2024, Comp Time cost the City approx \$52.7K.