



## FINANCE COMMITTEE MINUTES

2:00 PM October 20<sup>th</sup>, 2025  
City Hall – 300 4th Street

### Present:

City Administrator John Williams  
Finance Director Laura Scholl

### Councilmembers:

Kyle Strengtholt (Chair)  
Nic Laninga  
Lee Beld

1. **The Finance Committee reviewed and approved the September 15<sup>th</sup>, 2025 minutes.**
2. **Sales Tax was reviewed for September 2025.**  
September sales tax came in at \$3\$344,591, which is \$6,094 (1.7%) less than September 2024 and 2.3% (\$8,212) less than budget for August 2025. Overall, the Sales Tax Year to date is down 3.1% (\$91,368) from 2024, and 2.85% (\$83,180) from 2025 Budget.
3. **The Committee reviewed and approved the Payroll for August 24<sup>th</sup> to October 4<sup>th</sup>, 2025.**
4. **Overtime for September was reviewed.**  
Finance Committee was provided an update on Overtime expenditures paid out in September. Finance Committee discussed how Overtime affects the overall General Fund budget, and ways to brainstorm mitigation strategies.

5. **Finance Committee reviewed and approved Claims for August 1 to October 15th.**
6. **Council Packet items presented:**
  - A. Payroll & Claims
  - B. RES-25-1132 Update Ambulance Utility Rate – Finance Director Scholl presented an updated Ambulance Utility Cost of Service and Rate study prepared by the Mayor, Finance Director and Fire staff. This will be presented at Council on November 3<sup>rd</sup> for a public hearing and Council consideration and vote on the Resolution to update the rate. The updated rate of \$20 per billing unit per month is included in the Preliminary 2026 Budget.
  - C. RES-25-1131 Request to Cancel Check 33382 – Resolution support for presentation to full Council on October 20<sup>th</sup>.
  - D. RES-25-1133 Update Business License Fees – Adding a \$50 annual renewal fee to businesses can generate about \$68,000 for the General Fund in unrestricted revenues. Resolution supported for presentation to full Council and will go to Council on November 3<sup>rd</sup>.
  - E. Utility Leak Adjustment Policy – Finance Committee heard discussion around current leak adjustment policy that is only applicable to residential properties. Finance Committee supported bringing back a resolution to expand the leak adjustment policy to encompass all properties, with an establish maximum adjustment and the continued one-time one-month adjustment parameters.
7. **Finance Department Informational or Added Items**
  - A. The Monthly Financial Reports were reviewed for the month ended September 30, 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. The Monthly reports included an update from the State Auditor Office Financial Intelligence Tool on some key statistics for Lynden as of December 2024, as well as comparing Lynden's Cash on hand in the General fund to other comparable cities.
  - C. Cash flow statement & projections were presented for month ended September 30, 2025 with projections through January 2027. As of the end of September, the City ended with 33 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.

**The meeting was adjourned at 4:58 pm. The next scheduled Finance Committee meeting is on Monday, November 17<sup>th</sup>, at 2:00 pm.**