



CITY OF LYNDEN

Transportation Benefit District 2023 SUMMARY REPORT

The Transportation Benefit District (TBD) 2023 annual report is being provided to comply with RCW 36.73.160(2) which states that the “district shall issue an annual report, indicating the status of transportation improvement costs, transportation improvement expenditures, revenues, and construction schedules, to the public and to newspapers of record in the district.” The intent of this report is to provide information on 2023 planned and actual revenues and expenditures. It also discusses major actions affecting the Lynden TBD.

2023 was the first year of the renewed ten-year voter-approved TBD sales tax. Voters passed the renewal at the 2022 November General Election, and effective in 2023, authorized continuation of a sales and use tax of two tenths of one percent (0.002) to be collected from all taxable retail sales within the TBD in accordance with RCW 82.14.0455 for a term of ten years, or until such District is dissolved, whichever is earlier, for the purpose of paying or financing costs of necessary transportation improvement projects listed and identified in the City of Lynden Six-Year Transportation Improvement Plan.

2023 Revenue

The 2023 Budget projected planned TBD Revenue of \$750,000. Lynden’s TBD sales tax revenues in 2023 exceed budget by 21.9% as shown in the following table:

2023 Monthly Sale Tax Revenue			
January	\$ 75,245.82	July	\$ 79,466.81
February	77,477.27	August	85,350.19
March	63,967.57	September	76,305.70
April	65,416.43	October	82,050.94
May	78,600.84	November	80,575.29
June	72,304.97	December	77,224.42
2023 Total Tax Revenue			\$ 913,986.25

2023 TBD Planned & Actual Expenses

Project	Total Project Estimate*	2023 Budgeted Expenses	2023 Actual Expenditures
1. South Park Waterline & Overlay	\$ 1,857,264.95	\$ 300,000.00	\$ 148,188.90
2. Cedar Drive Sewer & Overlay	1,500,844.36	402,500.00	27,934.06
3. East Front Street Settlement	460,000.00	230,000.00	345,487.64
4. Judson LID Phase 1 – 8 th Street	931,500.00	70,000.00	0
5. Judson LID Phase 2 – 9 th Street	954,707.84	20,000.00	0
6. Emergency Culvert Replacement (Duffner Ditch)	2,725,934.13	164,125.00	3,214.02
7. Main St Intersection Rehabilitation (3 rd Street)	1,024,570.18	339,750.00	163,488.08
8. CERB Loan Repayment Fund 5 th Street (Fund 241)		32,622.00	32,621.72
9. Other Miscellaneous Expenses (Insurance, Audit Fees)		592,003.00	(12,859.85)
Totals		\$ 2,151,000.00	\$ 708,074.57

*Total Project Estimates: Include all phases of the project. Projects may span multiple years and have multiple funding sources. This table represents budget/expenditures from TBD source only.

Comments on 2023 Budget Execution:

1. South Park received grant and loan funding from the Whatcom EDI Program so fewer TBD funds were required.
2. Cedar Drive was delayed due to the extent of utility improvements identified during field investigation and design. There are also some right-of-way issues that will need to be resolved. This project was expected to begin in 2023 but has been extended to 2024.
3. East Front construction was completed in 2023. Construction costs were more than anticipated.
4. 8th Street Judson LID Phase 1 was completed in 2023 with streets and utility funds utilized to conserve the TBD budget.
5. 9th Street Judson LID Phase 2 was in design phase in 2023 with utility funds used to conserve the TBD budget.
6. Emergency Culvert Replacement (Duffner Ditch) design has continued, causing lower-than-budgeted TBD usage.
7. Main Street Intersection Rehabilitation (3rd Street) was completed under budget.
8. The annual CERB loan payment was made.



South Park Waterline & Overlay (Before & After)

2023 TBD Beginning and Ending Fund Balance

	Totals
Beginning Fund Balance	\$ 1,445,086.55
2023 Expenses	708,074.57
2023 Tax Revenue	913,986.25
Interest Income	41,916.21
Ending Fund Balance	\$ 1,692,914.44

Budgeted 2024 Revenue

Budgeted revenue for 2024 is \$965,000.00.

Budgeted 2024 Project Expenditures

The Lynden City Council passed the 2024 Budget at their regular meeting on December 4, 2023. The 2024 Transportation Benefit District budget includes the following projects:

Project	Total Project Estimate***	TBD Funds
Cedar Drive Overlay	1,500,844	1,460,000
Judson LID Phase II – 9 th Street	954,708	200,000
1 st Street Rehab	974,132	340,000
Main / 1 st Street Turn Realignment	50,000**	50,000
Hannegan / Riverview Turn Lane	50,000**	50,000
W Main / Berthusen Roundabout	4,732,663	20,000
Benson Road Complete Street – Sunrise to Badger	5,863,446	43,000
Emergency Culvert Replacement (Duffner Ditch)	2,725,934	210,000
Liberty Street Sidewalks	470,000	75,000
CERB Loan Repayment Fund 5 th Street (Fund 241)		32,622
Total Planned 2024 Project Expenditures		\$ 2,480,622

**2024 Design Estimates

***Total Project Estimates: Include all phases of the project. Projects may span multiple years and have multiple funding sources. This table represents budget/expenditures from TBD source only.

If you have any questions or comments regarding this report, please contact Jon Hutchings, Public Works Director, at (360) 354-3446 or by email at hutchingsj@lyndenwa.org.