



CITY OF LYNDEN

Transportation Benefit District 2022 SUMMARY REPORT

The Transportation Benefit District (TBD) 2022 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 2022 planned and actual revenues and expenditures. It also discusses major actions affecting the Lynden TBD.

2022 was the tenth and final year of the original voter-approved TBD sales tax. On June 20, 2022, the City Council as the Board of the Lynden TBD, adopted Resolution No. 1049 concerning a sales and use tax to fund certain transportation improvements. This proposition would renew the authorization 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.

This proposition came before the voters at the November General Election and was passed by the voter by a vote of 4,498 to 3,050. The renewed tax takes effect in 2023.

2022 Revenue

The 2022 Budget projected planned TBD Revenue of \$700,000. Lynden’s retail sales tax revenues in 2022 exceed budget by 12.4% as shown in the following table:

2022 Monthly Sale Tax Revenue			
January	\$ 63,193.79	July	\$ 76,825.33
February	72,775.64	August	80,371.77
March	59,712.17	September	76,052.59
April	59,410.35	October	82,651.41
May	74,626.95	November	78,625.08
June	73,691.77	December	79,642.23
2022 Total Tax Revenue			\$ 877,579.08

2022 TBD Planned & Actual Expenses

Project	Budgeted Expenses	Total Project Estimate	Actual Expenditures
1. South Park Waterline & Overlay	\$ 483,000.00	\$ 1,727,500.00	\$ 0
2. Cedar Drive Sewer & Overlay – Design Only	14,000.00	120,000.00	0
3. East Front Street Settlement	510,000.00	560,000.00	0
4. Judson LID Phase I – 8 th Street	47,528.00	1,061,000.00	0
5. Grover Street (3 rd to Lawrence)	566,250.00	976,250.00	246,544.41
6. CERB Loan Repayment Fund 5 th Street (Fund 241)	32,622.00		32,621.72
7. Other Miscellaneous Expenses (Insurance, Audit Fees)	232,600.00		0
Totals	\$ 1,886,000.00		\$ 279,166.13

Comments on 2023 Budget Execution:

1. South Park received grant and loan funding from the Whatcom EDI Program. TBD funds were no longer 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 is expected to begin in 2023 but may extend in to 2024.
3. East Front construction was awarded late in the year to DeKoster Excavation and will begin construction in 2023.
4. 8th Street Judson LID Phase 1, was delayed working through the Ecology grant process and will be completed in 2023.
5. Grover Street also received grant funding from the Whatcom EDI Program, reducing the amount of TBD funds needed. This project was completed in 2023.
6. The annual CERB loan repayment was made.



Grover Street – 3rd to Lawrence

2022 TBD Beginning and Ending Fund Balance

	Totals
Beginning Fund Balance	\$ 840,035.90
2022 Expenses	279,166.13
2022 Tax Revenue	877,579.08
Interest Income	\$6,637.70
Ending Fund Balance	\$ 1,445,086.55

Budgeted 2023 Revenue

Budgeted revenue for 2023 is \$750,000.

Budgeted 2023 Project Expenditures

The Lynden City Council passed the 2023 Budget at their regular meeting on December 5, 2022. The 2023 Transportation Benefit District budget includes the following projects:

Project	TBD Funds
W Main & Berthusen Roundabout	\$ 90,000
South Park Overlay	300,000
W. Front Street Emergency Culvert Replacement (Duffner)	164,125
Main Street & 3 rd Street Intersection Rehabilitation	330,000
Cedar Driver Overlay	402,500
E Front Street Settlement Repair	230,000
Judson LID Phase I – 8th Street (Construction)	70,000
Judson LID Phase II – 9th Street (Design)	20,000
Total Planned 2023 Project Expenditures	\$ 1,606,625

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