

# CITY OF LYNDEN

## FINANCE DEPARTMENT

Anthony Burrows, Finance Director

(360) 354-2829



### Finance Committee Meeting Agenda

City Hall - 300 Fourth Street

3:00 PM November 20, 2023

#### **Roll Call**

1. Roll Call

#### **Review Items**

- [2.](#) Approval of the September 18, 2023, and October 16, 2023 Minutes
- [3.](#) Approval of Payroll - October 2023
- [4.](#) Review of the October 2023 Overtime
- [5.](#) Review of the Sales Tax - YTD 2023

#### **Council Items**

- [6.](#) Approval of Payroll and Claims
- [7.](#) Set Date for the Final Public Hearing on the 2024 Preliminary Budget
- [8.](#) RES-23-1087 Real Estate Property Tax Levy Increase 2024
- [9.](#) Public Hearing for ORD-23-1679 Real Estate Property Tax for 2024
- [10.](#) ORD-23-1679 Real Estate Property Tax for 2024

#### **Informational**

11. Review of the Monthly Finance Reports

#### **Items Added**

12. None

**Next Meeting:** December 18, 2023

# CITY OF LYNDEN

FINANCE DEPARTMENT  
360-354-2829



## FINANCE COMMITTEE MINUTES

3:00 PM September 18, 2023  
City Hall – 300 4th Street

### Present:

Mayor Scott Korthuis  
City Administrator John Williams  
Accounting Manager Christy Fowler

### Councilmembers:

Kyle Strengholt (Chair)  
Nick Laninga

**The following invitees were also present:** Shannon Zebrowski (Project Hope); Gary Vis (Lynden Chamber of Commerce); Jordan Gustafson (New Way Ministries); Ron Hanson (Downtown Business Association); Jennnifer Lautenbach (Community Center); Amanda May (Lynden Museum).

1. **The Finance Committee reviewed and approved the August 2023 minutes.**
2. **The Committee reviewed and approved the Payroll for the month of August 2023.**
3. **The August 2023 Overtime numbers were reviewed.**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 94 hours, which was down from last month's 339 hours. Shift coverage accounted for the majority of the overtime. For the Fire Department, there was a total of 277 hours of overtime, which was a significant decrease from last month's 564 hours. Shift coverage and some out of class pay accounted for the bulk of the overtime.

### 4. **Sales Tax - YTD Review and Source Breakdown.**

Sales Tax revenues year to date show budget to actuals indicated that sales tax receipts were 14.7% or \$325,642 over the projected budget. When year to date 2023 is compared with year-to-date 2022 collections, sales tax revenue reflects a 6.6% overall increase of \$158,254.

## 5. Lynden General Fund 2024 Budget Requests:

The following businesses requested economic assistance from the General Fund and were approved for the following amounts: the Downtown Business Association was awarded \$69,250; Project Hope was awarded \$50,000; Lynden Pioneer Museum \$41,000; the Lynden Community Center \$100,000; and the Chamber of Commerce was awarded \$86,700. All of the presenters cited higher operating costs due to historically high inflation.

## 6. Council Packet items presented:

- A. Consent: Approval of Payroll and Claims. Approved for review by the full Council.
- B. Consent: RES-23-1080 Request to Cancel Checks. The Committee reviewed this resolution to cancel check numbers 27356, 27419, 27533, 27798, 27988 and 28105. No issues were cited, and the resolution was approved by the committee for review by the full Council.
- C. Consent: ORD-23-1673 Amendment to the 2023 Budget. The Committee reviewed this ordinance to amend the 2023 budget in Fund 357, Fund 432 and Fund 433. No issues with ordinance were cited and the ordinance was approved for review by the full Council.

## 7. Finance Department Informational or Added Items

- A. The Monthly Financial Reports were not reviewed in committee due to time constraints. No further action. They will be disseminated to the full Council and Leadership Staff on Tuesday.
- B. None.

**The meeting was adjourned at 4:02 pm. The next Finance Committee meeting is on October 16, 2023.**

# CITY OF LYNDEN

FINANCE DEPARTMENT  
360-354-2829



## FINANCE COMMITTEE MINUTES

3:00 PM October 16, 2023  
City Hall – 300 4th Street

### Present:

Mayor Scott Korthuis  
City Administrator John Williams  
Finance Director Anthony Burrows  
Accounting Manager Christy Fowler

### Councilmembers:

Kyle Strengholt (Chair)  
Gerald Kuiken

1. **The Finance Committee did not review the September 2023 minutes, due to the absence of one council member. They will be reviewed at the November 20<sup>th</sup> meeting.**
2. **The Committee reviewed and approved the Payroll for the month of September 2023.**
3. **The September 2023 Overtime numbers were reviewed.**

The committee reviewed the payroll overtime impacts. The Police Department had a total of 213 hours, which was up from last month's 94 hours. Shift coverage accounted for the majority of the overtime. For the Fire Department, there was a total of 233 hours of overtime, which was a decrease from last month's 277 hours. Shift coverage and some out of class pay accounted for the bulk of the overtime.

### 4. **Sales Tax - YTD Review and Source Breakdown.**

Sales Tax revenues year to date show budget to actuals indicated that sales tax receipts were 13.3% or \$335,490 over the projected budget. When year to date 2023 is compared with year-to-date 2022 collections, sales tax revenue reflects a 5.9% overall increase of \$159,331.

**5. Council Packet items presented:**

- A. Consent: Approval of Payroll and Claims. Approved for review by the full Council.
- B. New Business: Introduction of the 2024 Preliminary Budget and the Mayor's Budget message. The Mayor's Budget priorities were put forth in his message and the 2024 Preliminary Budget introduced to the full Council, which is now under review.
- C. None.

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

- A. The Monthly Financial Reports were reviewed in committee. Some basic General Government expenses were questioned by the Mayor. No other issues and no further action at this time.
- B. None.

**The meeting was adjourned at 3:52 pm. The next Finance Committee meeting is on November 20, 2023.**

CITY OF LYNDEN



FINANCE DEPARTMENT  
(360) 354 - 2829

City of Lynden Payroll Liability for September 24 thru October 7, 2023

Document No	Current Pay Period Sep 24-Oct 7 2023	Adjustments	Monthly Total
<b>Vendor payments generated by the City of Lynden</b>			
<b>Checks</b>			
Check No 28554	General Teamster \$ 1,102.00	\$ 45.00	\$ 1,147.00
28552	Forge Fitness 88.55		88.55
28553	NFOP-Labor Serice 752.25		752.25
28551	DSHS 50.00		50.00
	<b>Total Checks \$ 1,992.80</b>	<b>\$ -</b>	<b>\$ 2,037.80</b>
<b>EFT Payments</b>			
Reference No 201013118	Dept of Retirement (DRS) LEOFF \$ 20,444.52	\$	\$ 20,444.52
201013118	Dept of Retirement (DRS) PERS 30,411.67	1.03	30,412.70
201013116	TASC FSA 1,330.05	(27.42)	1,302.63
201013118	Dept of Retirement (DCP) 8,526.18		8,526.18
231013115	Nationwide - ACH by City of Lynden 6,969.58		6,969.58
201013112	LEAF (EE Activity Contr) 267.00		267.00
201013117	Garnishment - ACH & Ready Chex 666.64		666.64
201013119	IRS- ACH 71,004.84		71,004.84
201013114	Mission Square 1,480.00		1,480.00
201013110	Homestead Fitness 473.28		473.28
	WA Teamster Welfare Trust		
201013108	AFLAC 1,307.67		1,307.67
201013111	IAFF Local 106 991.90		991.90
201013113	LPO Association 232.50		232.50
231013109	AWC Employee Benefits Trust 162,651.90		162,651.90
	<b>Total EFT Payments \$ 306,757.73</b>	<b>\$ -</b>	<b>\$ 306,731.34</b>
	<b>Total Vendor payments generated by the City of Lynden \$ 308,750.53</b>	<b>\$ -</b>	<b>\$ 308,769.14</b>
<b>Other vendor payments</b>			
Reference No	Quarterly		
	#N/A \$ 667.31	\$ -	\$ 667.31
	#N/A 2,744.71		2,744.71
	#N/A 9,638.37		9,638.37
	<b>Total Quarterly \$ 13,050.39</b>	<b>\$ -</b>	<b>\$ 13,050.39</b>
	<b>Total Other vendor payments \$ 13,050.39</b>	<b>\$ -</b>	<b>\$ 13,050.39</b>
<b>TOTAL Vendor Payments</b>		<b>\$ -</b>	<b>\$ 321,819.53</b>

Employee payroll

Net Pay Direct Deposit	231013000-2313108	\$ 241,146.24
Checks		-
Net Pay Direct Deposit - Settlement		-
City of Lynden Manual Checks		-
<b>Total Employee payroll</b>		<b>\$ 241,146.24</b>

EFT & Other Liabilities

<b>Non-L&amp;I Liabilities</b>	
Monthly EFT	\$ 549,915.38
Check Liability	
<b>Total Non-L&amp;I Liabilities</b>	<b>\$ 549,915.38</b>
<b>Quarterly Liabilities</b>	<b>\$ 13,050.39</b>
<b>Total EFT &amp; Other Liabilities</b>	<b>\$ 562,965.77</b>

Council Approval

Payroll Liability October 13, 2023	\$ 562,947.16
Vendor check adjustments	
EFT Vendor Adjustment	(26.39)
Employment Security Adjustments	-
Employment Security PML/PFL Adjustments	-
Labor & Industries Adjustments	-
<b>Total Council Approval</b>	<b>\$ 562,920.77</b>

**BALANCE FORWARD \$ 9,627,738.11**  
Y. T. D. \$ 10,190,658.88

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that the claim is a just, due and unpaid obligation against the City of Lynden, and that I am authorized to authenticate and certify said claim.

Approved for payment  
\_\_\_\_\_, 2023

Anthony Burrows, Finance Director  
Christy Fowler, Accounting Manager  
Gina Impero, Accounting Lead, Payroll



FINANCE DEPARTMENT  
(360) 354 - 2829

City of Lynden Payroll Liability for October 8 thru October 21, 2023

Document No	Current Pay Period Oct 8-21 2023	Adjustments	Monthly Total
<b>Vendor payments generated by the City of Lynden</b>			
<b>Check No</b>	<b>Checks</b>		
	General Teamster	\$ 1,102.00	\$ 1,102.00
	Forge Fitness	116.45	116.45
	NFOP-Labor Serice	857.25	857.25
28660	DSHS	50.00	50.00
	<b>Total Checks</b>	<b>\$ 2,125.70</b>	<b>\$ 2,125.70</b>
<b>EFT Payments</b>			
<b>Reference No</b>	<b>Dept of Retirement (DRS) LEOFF</b>	<b>\$ 22,193.79</b>	<b>\$ 22,193.79</b>
231027113	Dept of Retirement (DRS) PERS	30,728.35	30,728.35
231027113	TASC FSA	1,330.05	1,302.63
230929111	Dept of Retirement (DCP)	8,773.35	8,773.35
231027113	Nationwide - ACH by City of Lynden	7,259.54	7,259.54
231027110	LEAF (EE Activity Contr)	267.00	267.00
	Garnishment - ACH & Ready Chex	666.64	666.64
231027112	IRS- ACH	83,192.15	83,192.15
231027108	Mission Square		
231027109	Homestead Fitness	418.88	418.88
	DSHS		
	AFLAC	1,335.27	1,335.27
	IAFF Local 106	991.77	991.77
	LPO Association	232.50	232.50
	AWC Employee Benefits Trust		
	<b>Total EFT Payments</b>	<b>\$ 157,389.29</b>	<b>\$ 157,361.87</b>
	<b>Total Vendor payments generated by the City of Lynden</b>	<b>\$ 159,514.99</b>	<b>\$ 159,487.57</b>
<b>Other vendor payments</b>			
<b>Reference No</b>	<b>Quarterly</b>		
	#N/A	\$ 737.41	\$ 737.41
	#N/A	3,009.43	3,009.43
	#N/A	9,194.09	9,194.09
	<b>Total Quarterly</b>	<b>\$ 12,940.93</b>	<b>\$ 12,940.93</b>
	<b>Total Other vendor payments</b>	<b>\$ 12,940.93</b>	<b>\$ 12,940.93</b>
<b>TOTAL Vendor Payments</b>		<b>\$ 172,455.92</b>	<b>\$ 172,428.50</b>

Employee payroll		EFT & Other Liabilities	
Net Pay Direct Deposit	231027000-231027107	\$ 262,512.79	Non-L&I Liabilities
Checks		-	Monthly EFT
Net Pay Direct Deposit - Settlement		-	Check Liability
City of Lynden Manual Checks		-	Total Non-L&I Liabilities
<b>Total Employee payroll</b>		<b>\$ 262,512.79</b>	<b>\$ 422,000.36</b>
<b>Council Approval</b>			Quarterly Liabilities
Payroll Liability October 27, 2023		\$ 434,968.71	\$ 12,940.93
Vendor check adjustments		-	<b>Total EFT &amp; Other Liabilities</b>
EFT Vendor Adjustment		(27.42)	<b>\$ 434,941.29</b>
Employment Security Adjustments		-	
Employment Security PML/PFL Adjustments		-	
Labor & Industries Adjustments		-	
<b>Total Council Approval</b>		<b>\$ 434,941.29</b>	<b>BALANCE FORWARD \$ 10,190,658.88</b>
			<b>Y. T. D. \$ 10,625,600.17</b>

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that the claim is a just, due and unpaid obligation against the City of Lynden, and that I am authorized to authenticate and certify said claim.

Approved for payment  
\_\_\_\_\_, 2023

*Anthony Burrows*  
Anthony Burrows, Finance Director

*Christy Fowler*  
Christy Fowler, Accounting Manager

*Gina Impero*  
Gina Impero, Accounting Lead, Payroll



FINANCE DEPARTMENT  
(360) 354 - 2829

City of Lynden Payroll Liability for October 22 thru November 4, 2023

Document No	Current Pay Period Oct 22-Nov 4 2023	Adjustments	Monthly Total
<b>Vendor payments generated by the City of Lynden</b>			
<b>Checks</b>			
Check No 28778	General Teamster \$ 1,102.00	\$	1,102.00
28776	Forge Fitness 114.25	(2.22)	112.03
28777	NFOP-Labor Serice 765.75		765.75
28778	DSHS 50.00		50.00
	<b>Total Checks \$ 2,032.00</b>	<b>\$ (2.22)</b>	<b>\$ 2,029.78</b>
<b>EFT Payments</b>			
Reference No 231109117	Dept of Retirement (DRS) LEOFF \$ 20,504.56	\$	20,504.56
231109117	Dept of Retirement (DRS) PERS 30,648.79		30,648.79
231109115	TASC FSA 1,330.05	(27.42)	1,302.63
231109117	Dept of Retirement (DCP) 8,904.09		8,904.09
231109114	Nationwide - ACH by City of Lynden 7,003.26		7,003.26
231109111	LEAF (EE Activity Contr) 268.50		268.50
231109116	Garnishment - ACH & Ready Chex 643.56		643.56
231109118	IRS- ACH 71,786.19		71,786.19
231109113	Mission Square 1,480.00		1,480.00
231109109	Homestead Fitness 538.56	(21.76)	516.80
	WA Teamster Welfare Trust		
231109107	AFLAC 1,280.07		1,280.07
231109110	IAFF Local 106 991.90		991.90
231109112	LPO Association 232.50		232.50
231109108	AWC Employee Benefits Trust 169,810.99		169,810.99
	<b>Total EFT Payments \$ 315,423.02</b>	<b>\$ (49.18)</b>	<b>\$ 315,373.84</b>
	<b>Total Vendor payments generated by the City of Lynden \$ 317,455.02</b>	<b>\$ (51.40)</b>	<b>\$ 317,403.62</b>
<b>Other vendor payments</b>			
Reference No	<b>Quarterly</b>		
	#N/A \$ 676.26	\$ -	676.26
	#N/A 2,775.79		2,775.79
	#N/A 9,766.30		9,766.30
	<b>Total Quarterly \$ 13,218.35</b>	<b>\$ -</b>	<b>\$ 13,218.35</b>
	<b>Total Other vendor payments \$ 13,218.35</b>	<b>\$ -</b>	<b>\$ 13,218.35</b>
<b>TOTAL Vendor Payments \$ 330,673.37</b>		<b>\$ (51.40)</b>	<b>\$ 330,621.97</b>

Employee payroll		EFT & Other Liabilities	
Net Pay Direct Deposit	231027000-231027107 \$ 243,543.70	Non-L&I Liabilities	
Checks		Monthly EFT	\$ 560,947.32
Net Pay Direct Deposit - Settlement	-	Check Liability	
City of Lynden Manual Checks		Total Non-L&I Liabilities	\$ 560,947.32
<b>Total Employee payroll \$ 243,543.70</b>		Quarterly Liabilities	\$ 13,218.35
<b>Council Approval</b>		<b>Total EFT &amp; Other Liabilities \$ 574,165.67</b>	
Payroll Liability November 09, 2023	\$ 574,217.07		
Vendor check adjustments			
EFT Vendor Adjustment	(49.18)		
Employment Security Adjustments	-		
Employment Security PML/PFL Adjustments	-		
Labor & Industries Adjustments	-		
<b>Total Council Approval \$ 574,167.89</b>		<b>BALANCE FORWARD \$ 10,625,600.17</b>	
		<b>Y. T. D. \$ 11,199,768.06</b>	

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that the claim is a just, due and unpaid obligation against the City of Lynden, and that I am authorized to authenticate and certify said claim.

Approved for payment  
\_\_\_\_\_, 2023

*Anthony Burrows*  
Anthony Burrows, Finance Director

*Christy Fowler*  
Christy Fowler, Accounting Manager

*Gina Impero*  
Gina Impero, Accounting Lead, Payroll





# CITY OF LYNDEN



FINANCE DEPARTMENT  
(360) 354 - 2829

Start Date	1/1/2023	YTD
End Date	10/31/2023	2023

Department	Overtime Pay \$	Doubletime Pay \$	OT- LFD Training \$	OT - Out of Class \$	Holiday Wrkd 1.5x \$	Holiday Wrkd 2x \$	Retro- OT 1.5 \$	Retro- OT 2.0 \$	OPSG/DNR \$	Employee Total Amount
Fire	\$ 143,636.63			\$ 19,271.14						\$ 162,907.77
Planning	378.23									378.23
Police	119,383.84	743.05			10,539.56	27,175.14			2,103.85	159,945.44
PW Administration	45.92									45.92
PW Operations	5,076.95				475.12	1,884.32				7,436.39
PW Systems	10,922.54			77.48						11,000.02
PW Roadways										
Finance	209.48									209.48
Information Technology Service	1,928.41									1,928.41
Parks	781.55									781.55
<b>Total</b>	<b>\$ 282,363.55</b>	<b>\$ 743.05</b>		<b>\$ 19,348.62</b>	<b>\$ 11,014.68</b>	<b>\$ 29,059.46</b>			<b>\$ 2,103.85</b>	<b>\$ 344,633.21</b>

Department	Overtime Pay Hours	Doubletime Pay Hours	OT- LFD Training Hours	OT - Out of Class Hours	Holiday Wrkd 1.5x Hours	Holiday Wrkd 2x Hours	Retro- OT 1.5 Hours	Retro- OT 2.0 Hours	OPSG/DNR Hours	Employee Hours Total
Fire	2,706.20			322.25						3,028.45
Planning	6.50									6.50
Police	1,608.90	9.00			142.00	271.75			27.50	2,059.15
PW Administration	1.00									1.00
PW Operations	80.50				8.00	24.00				112.50
PW Systems	202.00			1.25						203.25
PW Roadways										
Finance	4.50									4.50
Information Technology Service	25.00									25.00
Parks	19.00									19.00
<b>Total</b>	<b>4,653.60</b>	<b>9.00</b>		<b>323.50</b>	<b>150.00</b>	<b>295.75</b>			<b>27.50</b>	<b>5,459.35</b>

# CITY OF LYNDEN

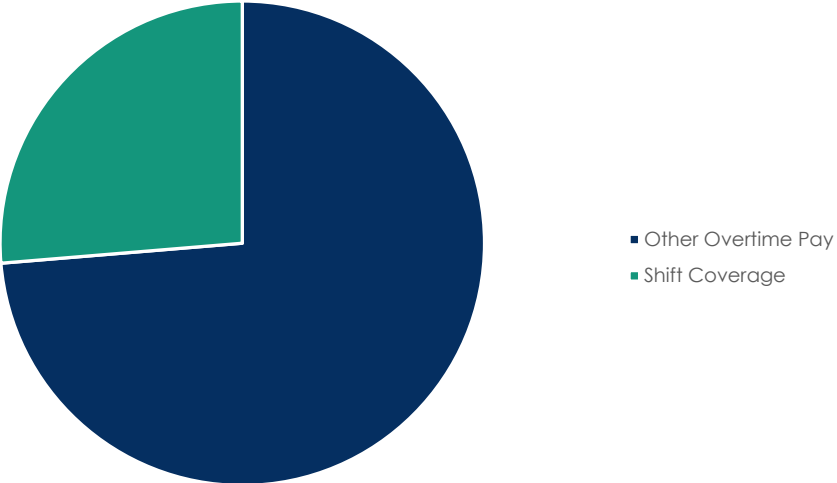
FINANCE DEPARTMENT  
(360) 354 - 2829



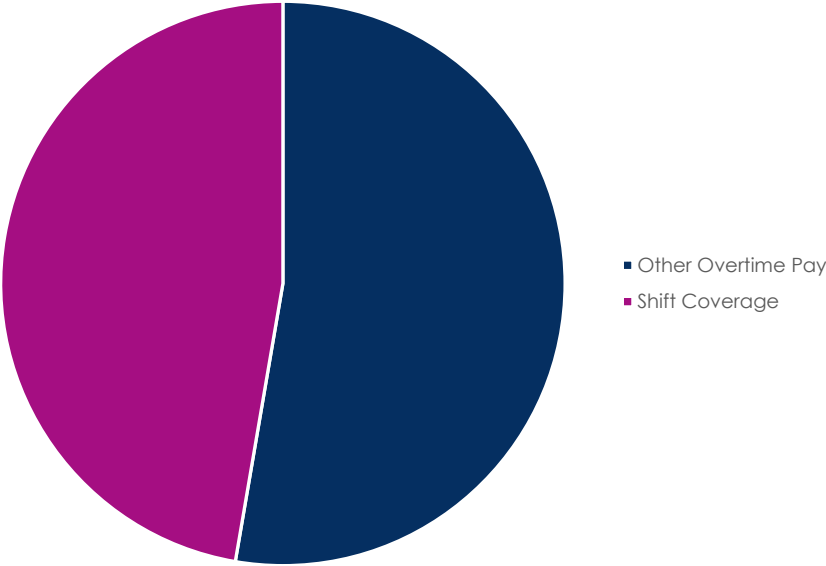
Reason	Overtime Hours	%
<b>Other</b>	<b>112</b>	<b>73.68%</b>
Overtime Pay	112	73.68%
<b>Shift Coverage</b>	<b>40</b>	<b>26.32%</b>
<b>Grand Total</b>	<b>152</b>	<b>100.00%</b>

Reason	Overtime Hours	%
<b>Other</b>	<b>122</b>	<b>52.70%</b>
Overtime Pay	122	52.70%
<b>Shift Coverage</b>	<b>110</b>	<b>47.30%</b>
<b>Grand Total</b>	<b>232</b>	<b>100.00%</b>

Police Department Overtime

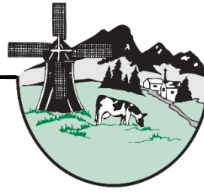


Fire Department Overtime



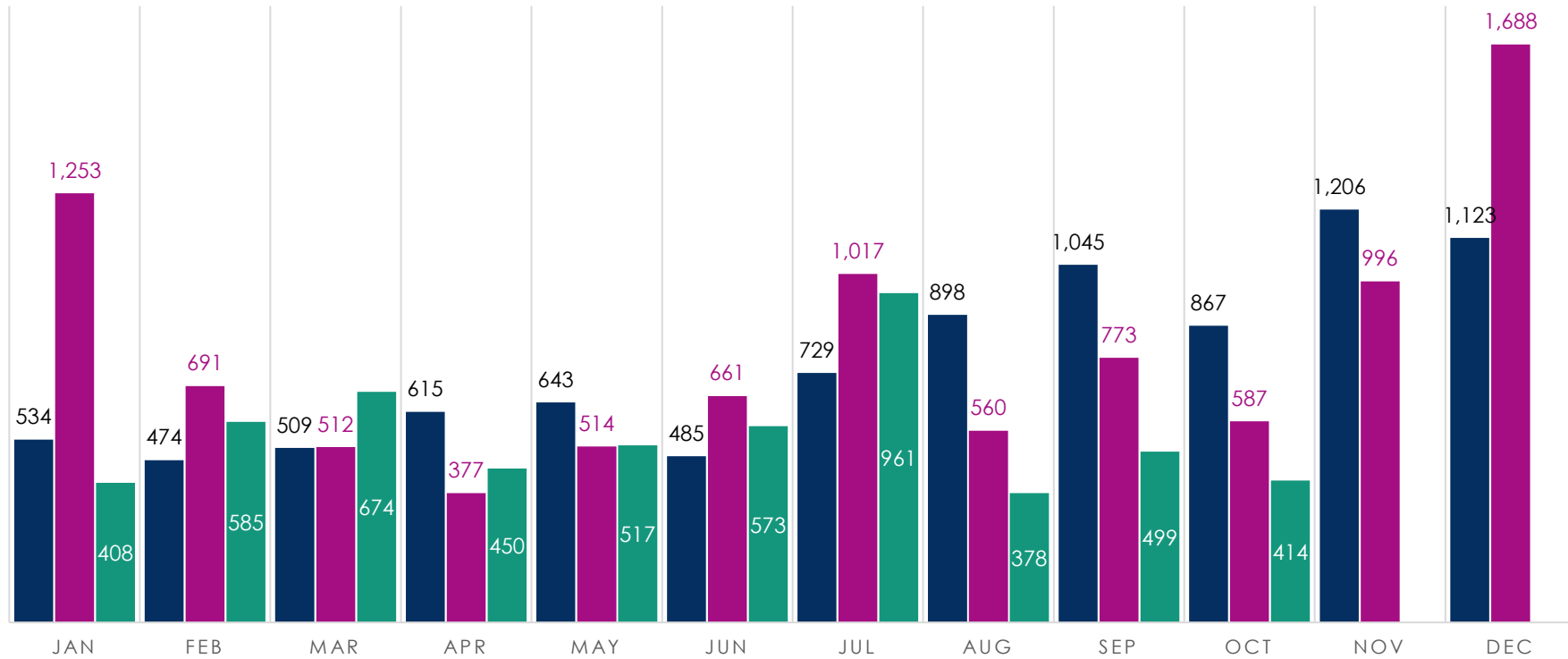
# CITY OF LYNDEN

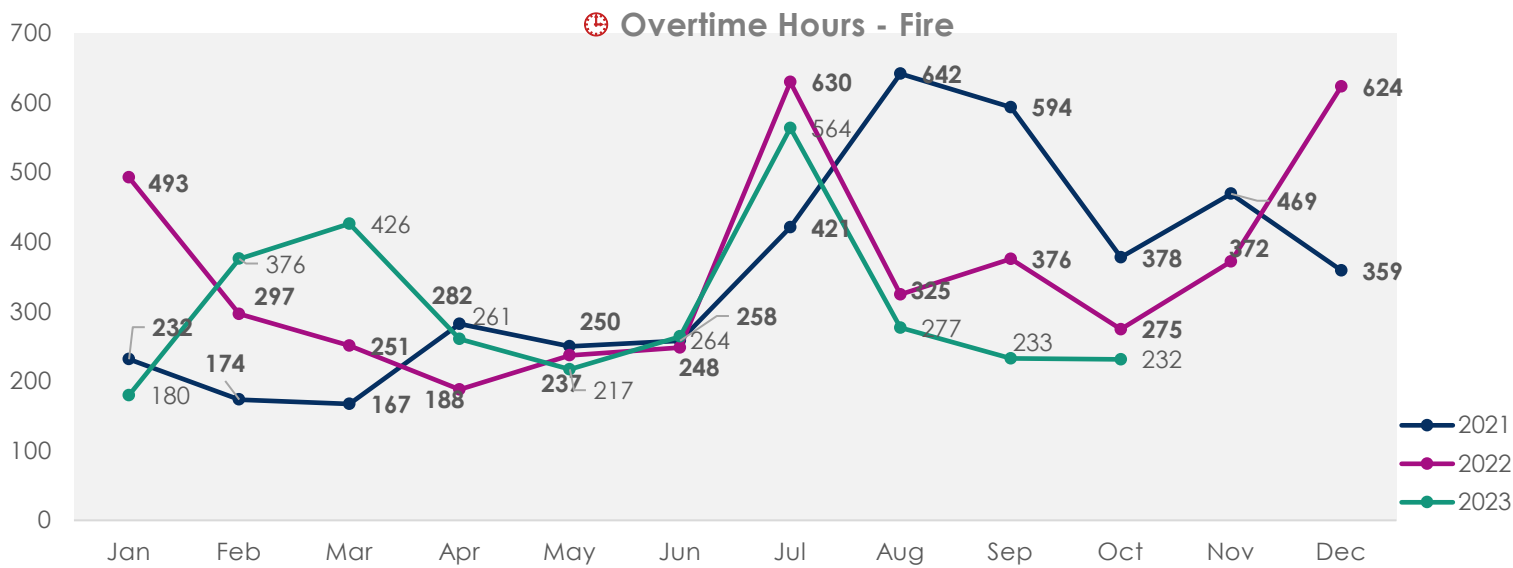
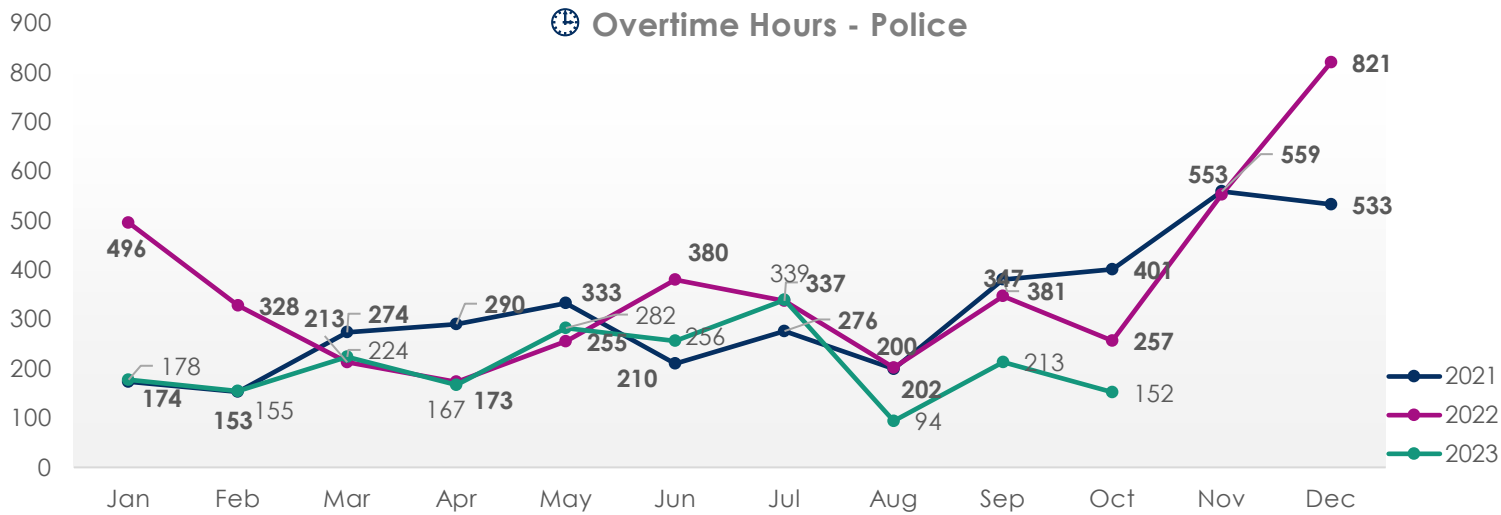
FINANCE DEPARTMENT  
(360) 354 - 2829



## OVERTIME HOURS - PRIOR YEAR COMPARISON

■ 2021 ■ 2022 ■ 2023





**TOTAL REGULAR SALES TAX RECEIVED BY MONTH/YEAR**

<b>MONTH:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
JANUARY	319,797	268,576	227,553	204,860	210,631	205,464
FEBRUARY	329,282	309,300	291,564	269,241	227,810	256,546
MARCH	271,867	253,781	232,882	192,915	190,702	173,007
APRIL	278,022	252,498	215,073	150,524	187,590	171,923
MAY	334,057	317,171	277,240	192,446	234,783	221,093
JUNE	307,299	313,194	282,943	216,846	240,742	195,839
JULY	337,737	326,511	292,786	264,727	242,413	235,017
AUGUST	362,741	341,517	321,888	273,156	257,189	264,632
SEPTEMBER	324,303	323,226	297,552	263,456	239,020	232,697
OCTOBER	348,728	351,271	307,999	265,363	240,514	254,484
NOVEMBER		334,162	314,316	273,702	239,868	240,973
DECEMBER		338,482	272,605	259,576	223,604	225,324
Mitigation						41,277
<b>TOTALS</b>	<b>3,213,833</b>	<b>3,729,689</b>	<b>3,334,401</b>	<b>2,826,812</b>	<b>2,734,866</b>	<b>2,718,275</b>
<b>% OF CHANGE</b>		<b>11.9%</b>	<b>18.0%</b>	<b>3.4%</b>	<b>0.6%</b>	<b>6.7%</b>

YTD 2023	3,213,833
YTD 2022	3,057,045
YOY Variance	156,788
Variance %	5.1%

Current Mo. Actuals	348,728
Current Mo. Budget	335,419
Variance	13,309
Variance %	4.0%

Actual	YTD 2023	3,213,833
Budget	YTD 2023	2,865,033
Variance		348,800
Variance %		12.2%

# CITY OF LYNDEN

## EXECUTIVE SUMMARY



<b>Meeting Date:</b>	November 20, 2023	
<b>Name of Agenda Item:</b>	Approval of Payroll and Claims	
<b>Section of Agenda:</b>	Consent	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<input type="checkbox"/> Community Development <input checked="" type="checkbox"/> Finance <input type="checkbox"/> Parks	<input type="checkbox"/> Public Safety <input type="checkbox"/> Public Works <input type="checkbox"/> Other: _____
		<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required
<b>Attachments:</b>	None	
<b>Summary Statement:</b>	Approval of Payroll and Claims	
<b>Recommended Action:</b>	Approval of Payroll and Claims	

# CITY OF LYNDEN

## EXECUTIVE SUMMARY



<b>Meeting Date:</b>	November 20, 2023	
<b>Name of Agenda Item:</b>	Set Date for the Final Public Hearing on the 2024 Preliminary Budget	
<b>Section of Agenda:</b>	Consent	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<input type="checkbox"/> Community Development <input checked="" type="checkbox"/> Finance <input type="checkbox"/> Parks	<input type="checkbox"/> Public Safety <input type="checkbox"/> Public Works <input type="checkbox"/> Other: _____
		<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required
<b>Attachments:</b>		
None		
<b>Summary Statement:</b>		
As published, 7:00PM on December 4, 2023 is the time and date set for the Final Public Hearing on the 2024 Preliminary Budget as presented to the City Council by Mayor Korthuis at the October 16th City Council meeting.		
<b>Recommended Action:</b>		
Set the date and conduct the required public hearing at that time.		



# CITY OF LYNDEN



## EXECUTIVE SUMMARY

<b>Meeting Date:</b>	November 20, 2023	
<b>Name of Agenda Item:</b>	RES-23-1087 Real Estate Property Tax Levy Increase 2024	
<b>Section of Agenda:</b>	Consent	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<input type="checkbox"/> Community Development <input checked="" type="checkbox"/> Finance <input type="checkbox"/> Parks	<input type="checkbox"/> Public Safety <input type="checkbox"/> Public Works <input type="checkbox"/> Other: _____
	<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required	
<b>Attachments:</b>		
RES-23-1087 Real Estate Property Tax Levy Increase 2024		
<b>Summary Statement:</b>		
<p>All taxing jurisdictions are required, due to the passage of Referendum 47 in 1997, to pass a resolution specifically indicating the increase in tax levy if any, from the previous year, excluding the increase due to new construction, improvements to property, or any increase in the value of state assessed property.</p> <p>The limit factor for a taxing jurisdiction with a population of 10,000 or over is the lesser of 1% or the rate of inflation. Given the current rate of inflation (3.67%) the City is allowed by statute RCW 84.55.005 to increase the Levy 1% or bank this capacity for future use.</p> <p>The City Council has deemed it necessary due to the City's funding requirements to increase the regular property tax levy by the full 1% allowed.</p> <p>Resolution No. RES-23-1087 (attached) reflects the City Council's requirement to not "bank" any real property taxes in 2024 and approve the legally allowed 1% increase in the 2024 real property taxes.</p>		
<b>Recommended Action:</b>		
For the City Council to approve RES-23-1087 and authorize the Mayor's signature.		

**RESOLUTION NO. RES-23-1087**

**A RESOLUTION  
INCREASING THE REAL PROPERTY TAX LEVY  
FOR THE CITY OF LYNDEN, WASHINGTON**

WHEREAS, the Lynden City Council has properly given notice of the public hearing held November 20, 2023 to consider the City of Lynden Property Tax Levy for the 2024 calendar year, pursuant to RCW 84.55.120; and

WHEREAS, the Council, after hearing, and after duly considering all relevant evidence and testimony presented, have determined that the City of Lynden requires an increase in property tax levy from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, to discharge the expected expenses and obligations of the City of Lynden.

WHEREAS, under statute RCW 84.55.005(2) (c), the limit factor for a taxing jurisdiction with a population of 10,000 or over is the lesser of 1% or the rate of inflation; and

WHEREAS, RCW 84.55.005(1) defines "inflation" as the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent 12 month period by the Bureau of Economic Analysis of the federal Department of Commerce in September of the year before the taxes are payable; and

WHEREAS, "inflation" for September 2023 is 3.67%, meaning the taxes levied in the City of Lynden in 2023 for collection in 2024 by statute are allowed to increase 1% except for the amounts resulting from new construction and improvements to property, and any increase in the value of state assessed utility property; and

NOW THEREFORE, BE IT RESOLVED, the Lynden City Council authorizes a 1% (\$33,537.60) increase in the 2024 regular property tax levy, in addition to the increase resulting from new construction and improvements to property and any increase in the value of state-assessed property. The Lynden City Council does not wish to "bank" any additional capacity.

PASSED BY THE CITY COUNCIL BY AN AFFIRMATIVE VOTE, \_\_\_\_\_ IN FAVOR, \_\_\_\_\_ AGAINST AND SIGNED BY THE MAYOR THIS \_\_\_\_\_ DAY OF NOVEMBER 2023.

ATTEST:

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY

# CITY OF LYNDEN

## EXECUTIVE SUMMARY



<b>Meeting Date:</b>	November 20, 2023	
<b>Name of Agenda Item:</b>	Public Hearing for ORD-23-1679 Real Estate Property Tax for 2024	
<b>Section of Agenda:</b>	Public Hearing	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<input type="checkbox"/> Community Development <input checked="" type="checkbox"/> Finance <input type="checkbox"/> Parks	<input type="checkbox"/> Public Safety <input type="checkbox"/> Public Works <input type="checkbox"/> Other: _____
		<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required
<b>Attachments:</b>		
ORD-23-1679 – Real Estate Property Tax for 2024		
<b>Summary Statement:</b>		
<p>As published, 7:00PM on November 20, 2023 is the time and date set for the Public Hearing on the 2024 Property Tax Levy as presented to the City Council by Mayor Korthuis at the October 16th City Council meeting. Upon completion of the public hearing with no items outstanding the 2024 Property Tax Levy will be presented to the City Council for adoption.</p>		
<b>Recommended Action:</b>		
Conduct the required Public Hearing and consider any commentary by the public regarding the 2024 Property Tax Levy.		

# CITY OF LYNDEN



## EXECUTIVE SUMMARY

<b>Meeting Date:</b>	November 20, 2023	
<b>Name of Agenda Item:</b>	ORD-23-1679 Real Estate Property Tax for 2024	
<b>Section of Agenda:</b>	New Business	
<b>Department:</b>	Finance	
<b>Council Committee Review:</b>	<input type="checkbox"/> Community Development <input checked="" type="checkbox"/> Finance <input type="checkbox"/> Parks	<input type="checkbox"/> Public Safety <input type="checkbox"/> Public Works <input type="checkbox"/> Other: _____
	<b>Legal Review:</b> <input type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input checked="" type="checkbox"/> Review Not Required	
<b>Attachments:</b>		
ORD-23-1679 Real Estate Property Tax for 2024		
<b>Summary Statement:</b>		
<p>The City of Lynden is required by State regulations to adopt the proposed 2024 property tax levy. Attached is a copy of the proposed Ordinance. The mil rate has been calculated on preliminary information received to date from the Whatcom County Assessor's Office. When comparing preliminary 2022 levy assessment rates to 2023 levy assessment rates, the decrease is estimated at 0.16 cents per mil to a mil rate of 1.05369.</p> <p>The final figures for the assessed valuation of the city's tax base are not yet available. Once those are provided by the County Assessor, an ordinance setting the final, exact levy will be provided in January 2024 for consideration.</p> <p>At today's Finance Committee meeting the draft ordinance was discussed and approved for review by the full Council.</p>		
<b>Recommended Action:</b>		
To adopt ORD-23-1679 and authorize the Mayor's signature.		

**ORDINANCE NO. ORD-23-1679**

**AN ORDINANCE FOR THE CITY OF LYNDEN, WASHINGTON  
LEVYING TAXES FOR GENERAL MUNICIPAL PURPOSES FOR  
TAXES COLLECTIBLE AND PAYABLE IN 2024  
IN THE CITY OF LYNDEN, WASHINGTON**

The City Council of the City of Lynden does ordain as follows:

Section A. The City of Lynden hereby levies, for 2024 taxes, for the purpose of meeting the expenditures of the City of Lynden, Washington, for the year 2024, the following specific sums:

CURRENT EXPENSE FUND	\$3,304,256
BERTHUSEN PARK	\$65,000
2012 LTGO REFUNDING BOND DEBT	<u>\$540,750</u>
TOTAL	\$3,910,006

Section B. In order to raise said specific sums, there is needed a levy of \$1.05369 per thousand dollars of assessed valuation of the property in the City of Lynden as shown by the assessment roll for the year 2023.

Section C. Any ordinance or parts of ordinances in conflict herewith are hereby amended.

Section D. This ordinance amends Ordinance No. 1663 and shall take effect and be in force from and after its passage by the City Council and after its approval by the Mayor, if approved, otherwise, as provided by law and five (5) days after the date of its publication.

PASSED BY THE CITY COUNCIL BY AN AFFIRMATIVE VOTE, \_\_\_\_\_ IN FAVOR,  
\_\_\_\_\_ AGAINST AND SIGNED BY THE MAYOR THIS \_\_\_\_\_ DAY OF NOVEMBER 2023.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney