CITY OF LYNDEN

2016 BUDGET

ADOPTED

DECEMBER 21, 2015
2016 ANNUAL BUDGET

Mayor ..........................................  Scott Korthuis
Council Member ..........................................  Gary Bode
Council Member ..........................................  Ron De Valois
Council Member ..........................................  Gerald Kuiken*
Council Member ..........................................  Brent Lenssen*
Council Member ..........................................  Nick H. Laninga*
Council Member ..........................................  Tobey Gelder
Council Member ..........................................  Dave Burns
City Administrator ..........................................  Mike Martin
Finance Director ..........................................  Sirke Salminen, CPA
Fire Chief ..........................................  Gary Baar
Parks Director ..........................................  Vernon Meenderinck
Planning Director ..........................................  Amy Harksell, AICP
Police Chief ..........................................  Jack Foster
Public Works Director ..........................................  Stephen Banham, PE

PLANNING COMMISSION

Blair Scott  Gerald Veltkamp
Kyle Strengholt Matt Skinner
Tim Faber  Brent Kok

Diane Veltkamp, Chair

*Finance Committee
CITY OF LYNDEN

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# CITY OF LYNDEN

## 2016 BUDGET

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CITY OF LYNDEN

A VISION FOR THE COMMUNITY

The citizens of Lynden have worked together to compose a vision for the City in the years to come. The predominante objective of this vision is that Lynden retain its community spirit, small town atmosphere and agricultural roots. The definitions of these ideals may be found in the following goals for the future of Lynden. These goals are specifically related to the implementation and achievement of Lynden's Vision. They will be accompanied by a specific set of policies to ensure that the quality of life in Lynden does not diminish with the increase in population.

Historically, a sense of community spirit has been enhanced and encouraged through acts of caring and kindness, a sense of community trust and understanding, a strong attitude of volunteerism and citizenship, organized community activities, a feeling of teamwork to confront common goals and ownership in the future of the City of Lynden. All of these actions have been fostered through the vitality of spiritual faith and a Judeo-Christian tradition. Voluntary Sunday closure has historically been a part of this tradition in an effort by the community to preserve and enhance family values.

The fundamental goal of Lynden's citizens and decision-makers is to sustain Lynden for future generations. The provision of attractive housing affordable to all ages and incomes, and addressing the diverse needs of the population are part of Lynden's mission for the future. Being good stewards of the environment and the economy are essential to preserving the City's sense of community, security and its unique identity.

* The City of Lynden's history in agricultural activities should be preserved and enhanced through the preservation of agriculturally suitable land and the growth and expansion of agricultural resources, research and services, as well as farming practices. Additionally value-added agriculture related industry should be encouraged.

* A strong emphasis on public safety should be encouraged. Ongoing participation in public safety education is a part of that emphasis.

* Community participation in the educational system is fundamental to providing opportunities for all ages within the community. Lynden's dual school system provides a unique opportunity for educational excellence.
Recreational activities for all ages are important in creating a feeling of community spirit. Trails and other recreational facilities should be maintained for citizens of all ages. Activities for youths should be a focus point for the community to provide the City's young adults an opportunity for positive recreation.

Cultural diversity is a benefit to all the citizens of Lynden. Members of the community, as well as the elected officials, should become leaders in this area and promote the cooperation and coordination of this spirit. Community leaders should encourage an attitude of inclusiveness and cultural diversity. Multi-cultural events should be encouraged and scheduled so all members of the Lynden community can participate.

Lynden’s attractiveness should be maintained and enhanced through the development of programs to keep the City clean, streets well maintained, an urban street tree plan, community parks and open space, greenbelts and well maintained residential yards, neighborhoods and commercial districts. Viewscapes throughout the City should be preserved and protected.

A spirit of cooperation between business owners, citizens and the City officials and administrators should be encouraged to continue in order to pursue economic vitality. The historic downtown should keep the Dutch-European theme and design. Plans for a park, civic center and town square following the Dutch/European theme should continue. The commercial districts should focus on pedestrian orientation to encourage people to window shop and promote an economically healthy downtown diverse in goods and services as well as manage vehicular traffic in a pedestrian friendly manner.

Lynden has historically maintained spacious streets with parking on both sides. To maintain the appearance of wide streets, parking strips planted with trees should be encouraged throughout the City to invite a more efficient use of the land while maintaining aesthetically pleasing thoroughfares.

These goals will endure throughout the years as the Comprehensive Plan is completed, implemented and revised. The vision for Lynden will be the basis for decisions in the years to come. The vision, which is adopted as a portion and a foundation of the Comprehensive Plan, will remain as a focal point in the plan throughout any and all revisions.

The officials and the citizens of the City of Lynden take ownership of this Comprehensive Plan and are dedicated to the goals of this vision. Policies will be implemented to ensure that these goals are attained and that Lynden’s quality of life is enhanced in future years. Lynden is committed to continuing a positive
working relationship with Whatcom County to ensure and enable the implementation of those goals and policies that may reach outside the borders of the City limits.

VISION POLICIES

1. The Vision Statement for the Comprehensive Plan will be consulted by City staff, the decision-makers, and the public when reviewing proposals to ensure the vision is both met and preserved.

2. Elected officials and City employees will continue the open door policy to encourage citizens to actively participate in the implementation and pursuit of the goals of the Vision Statement.

3. Ensure that City Hall maintains a "User Friendly" attitude and that due process is followed in all departments.

4. The City of Lynden will advocate the preservation of agricultural land and will work to encourage agricultural resource, research, and service industries to locate within the City, as well as agricultural related "value added" industries.

5. The City of Lynden will help support and maintain the viability of agriculture in Whatcom County by adopting a Right-to-Farm ordinance for those areas abutting agricultural lands. Included in this ordinance will be elements encouraging farmers to continue responsible farming techniques and the requirement of a buffer zone between residential and agricultural land uses.

6. The City of Lynden will support the efforts of farmers to gain sufficient water rights.

7. The City of Lynden will work with business owners and citizens throughout the City to complete an economic development plan to ensure the future economic health of the City and to create a business friendly atmosphere.

8. The City of Lynden will work with business owners and citizens to develop a plan to enhance commercial centers, as well as the park and civic center that are proposed for the corners of 4th Street and Grover Street.

9. The City of Lynden will work with concerned citizens to develop a plan to create aesthetically pleasing streetscapes and urban forestation.
10. The City of Lynden will continue to actively support public safety and crime prevention programs and will design safe public facilities.

11. The City of Lynden will continue to work to increase the amount of parks and open spaces, as well as the development of a city-wide trail system.

12. The City of Lynden will work with citizens to ensure that all citizens of Lynden have an opportunity to obtain housing that is clean, safe, and within a price range which is fair and reasonable as defined in the Housing Element of this Comprehensive Plan.
OVERVIEW

Budgeting is an essential element of the financial planning, control, and evaluation processes of government. The planning process involves determining the types and levels of services to be provided and allocating available resources among various departments, programs or functions.

Financial control and evaluation procedures typically focus upon assuring that budgeted expenditures are not exceeded, and on comparing estimated and actual revenues and expenditures.

The budget authorizes and provides control of financial operations during the fiscal year. Upon adoption, the expenditure estimates, as modified by the Council, are enacted into law through the passage of budget amendment ordinances.

The adopted budget constitutes the maximum expenditure authorizations during the fiscal year, and cannot legally be exceeded until subsequently amended by the Council. Expenditures are monitored through the accounting system to assure budgetary compliance.

The City of Lynden’s accounting and budgeting systems are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set that include both revenues and expenditures.

The funds are segregated for the purpose of carrying on specific activities or attaining certain objectives. The City of Lynden qualifies as a cash basis entity under the Budgeting, Accounting, and Reporting System (BARS), as monitored by the Washington State Auditor’s Office. As a result, all funds (governmental and proprietary fund types) are budgeted and monitored on a cash basis in accordance with the Revised Code of Washington (RCW) 35A.33.

While typically thought of as a financial activity done to satisfy state law, budgeting is the process of planning. Fiscal planning involves all elements of government and should be considered one of the most important functions for city officials.
The process of budgeting will not only allocate fiscal resources to meet needs and provide services, but will set a direction for the future. The elements of good planning include identifying community needs, city resources, the capability to meet community needs, and a plan to match such resources to the needs.

In September, the proposed budget is presented to the Mayor along with the forecasted revenue assumptions. The Mayor works with Administration, making any revisions or additions to the proposed budget as deemed advisable in preparation of the Mayor's preliminary budget to the Council.

Each department director presents a budget plan for the ensuing year, including program planning enhancements and project timing. After final revisions are made at the Committee level, the Mayor's budget is then presented to the full Council in October, with work sessions in November. Two public hearings are scheduled, one for November and one for the first Monday of December. Upon completing the public hearings, the proposed budget is adopted in December.

**BUDGET PROCESS**

This budget document is developed in a manner to study and review the direction of the City of Lynden. This document outlines the manner in which financial resources will be managed during the fiscal year.

The course the City is taking can be changed through the allocation of financial resources. The major groups who participate in the budget process are the Mayor, the City Administrator, department heads, City committees, City staff, and interested Lynden citizens.

The budget document is read by a diverse audience. The budget must describe clearly and completely the nature and scope of policies, plans and programs for the year. It must communicate this information at different levels and for different purposes. One of the most important functions of the budget document is to describe future implications and relationships of policies, plans and programs to members of the public. The budget document is an opportunity for the public to acquire background information necessary to provide meaningful comment and feedback to members of the City Council and City staff during the year.

The City of Lynden's budget process is designed to provide the essential structure for the financial planning, control, and evaluation process of government, presenting a forecast of expected resources and the purposeful distribution of those resources.

Once adopted, the budget is a formal expression of public policy on the City's objectives and priorities and on how resources will be provided to meet those objectives.
The budget process and time limits are established by state law. The calendar used for the adoption of the City of Lynden’s 2016 budget is included in this document.

The financial aspects of the budget are monitored in regular monthly reports issued by the Finance Department comparing actual expenditures and revenues with budgeted line items on a per fund, cash basis of accounting.

The budget can be changed (amended) at any time after it is adopted by the City Council. The budget is reviewed monthly to identify any potential adjustments. These adjustments are reviewed by the Finance Committee who makes budget amendment recommendations to City Council. Adoption of a budget amendment is a two step process. The proposed amendment is introduced to the City Council during an open public meeting. The Council then adopts the recommendation by passing an ordinance at its next open public meeting.

**BUDGET POLICIES**

In the City of Lynden, policy begins with general direction provided by the City Council. The City budget process serves the function of creating a framework to implement the policies set forth by that body to administer the City organization and deliver the various services to the community.

Under the general guidance of the City Administrator, department heads have primary responsibility for formulating budget proposals in line with priorities set by the Mayor and Council.

Budget policy begins with an understanding of the needs and issues important to the community that the government serves. General goals and priorities are identified in order to apply the available financial resources of the City for specific funding proposals. Previous budgets are considered in this process, thereby providing continuity with previous programming.

The City Administrator is responsible for coordinating all aspects of the budget process on behalf of the Mayor. The Finance Department assists in analyzing departmental budget information, preparation of budget revenue estimates, assembling the budget document and providing overview financial monitoring and reporting once the budget is adopted.
The City’s budget and financial statements for all fund types have been prepared on a cash basis of accounting, as per Revised Code of Washington (RCW) 35A.33. Revenues are recognized when received and expenditures are recognized when paid. The cash basis of accounting is non-GAAP (generally accepted accounting principals) and represents other comprehensive basis of accounting. The City uses a line-item budget approach and uses that level of detail as a back-bone to the actual budget document. The budget is adopted at the fund level. Expenditures for a fund may not exceed that fund’s total budgeted amount unless an amending budget ordinance is adopted by Council.

This budget seeks to achieve these four interrelated functions:

**A POLICY TOOL:**

The City’s budget process is conducted in a manner which allows the City’s policy officials an opportunity to comprehensively review the direction of the City, and to redirect its activities by means of the allocation of financial resources. On this basis, the budget sets policy for the following year. This budget also facilitates the evaluation of City programs by providing a means to measurably examine the financial activities of the City departments over time.

**AN OPERATIONS GUIDE:**

This budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities. This direction is set forth in both summary and detail form in the various products of the budget process.

**A FINANCIAL PLAN:**

The budget outlines the manner in which the financial resources of the City will be managed during the budget period. This allocation of resources is based on understanding both the current year’s needs and a long-term view of the development of the City’s programs. The budget takes into account unforeseen contingencies and provides for the need for periodic adjustments.
A COMMUNICATION MEDIUM:

This budget provides management information as a comprehensive tabulation of information regarding both the character and scope of City activity. No budget can be effective unless it communicates. Since this budget has a diverse audience, it seeks to communicate at several levels and for several purposes. It seeks to communicate clear policy at a usable level of detail to City employees, to communicate significant policy issues and options in a form that can be acted on by policy officials, and to communicate the plans of the City to its constituents in a manner which affords them an opportunity to provide meaningful comments to the elected officials.

BUDGET POLICIES

Financial Stability Policy

- The City will strive to maintain the governmental reserved fund balance to 20% to provide a fiscal cushion that meets seasonal cash flow shortfalls, and emergency conditions.

Revenue Policies

- Aggressive collection efforts.
- User charges for services will be proportional to costs.
- Fees and tax rates will be proportionate to the existing market.

Debt Policy

- The City will maintain adequate available debt capacity for specific priority projects.
- Inter-fund borrowing shall be used where such borrowing is effective.

Investment Policy

- The City will strive to maximize the return on its investment portfolio with the primary objective of preserving the principal of the investment.
Financial Reporting Policy

- The City will strive to improve reporting and enhance comprehension to the user and reader.

- The City will perform ongoing monitoring of financial trends and evaluation of financial conditions.

Budget Structure

- While the budget planning and adoption process is discussed above, there are many issues that are important to discuss in order to understand the dynamics of this document.

- Budgets are established for all funds. They are classified within six basic fund groups, as described below.

GOVERNMENTAL FUND TYPES

This group of fund accounts for activities of the City which are of a governmental character.

- **General Fund (Fund 001):** Accounts for tax supported activities of the City and other types of activities not elsewhere accounted. In the City's budget this fund is divided into departments.

- **Special Revenue (Series 100 Funds):** Accounts for the proceeds of specific revenue sources that are legally restricted for expenditures.

- **Debt Services Funds (Series 200 Funds):** Accounts for the payment of outstanding long-term general obligations of the City.

- **Capital Project Funds (Series 300 Funds):** Accounts for major general government construction and acquisition projects financed by long-term general obligations.

- **Permanent Funds (Fund 701):** Accounts for resources that are restricted. Only earnings not principal may be used for purposes that support programs for the benefit of the government or its citizens.
PROPRIETARY FUNDS

This group of funds accounts for the activities of the City which are of a proprietary or business character.

- **Enterprise Funds (Series 400 Funds):** Contains activities which are operated in a manner similar to private businesses. In Lynden the Enterprise Funds account for the City’s utilities.

This is the structure of funds for budget purposes. This structure will be presented in detail throughout the rest of the budget.
## 2016 Budget Calendar

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<td>Wednesday, May 20</td>
<td>Five year capital plans distributed to Dept. Heads.</td>
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<tr>
<td>Friday, June 5</td>
<td>Five year capital plans due back to Finance Dept.</td>
</tr>
<tr>
<td>Tuesday, June 30</td>
<td>Dept. Heads/Satellite Agencies requested to prepare estimates of revenues/expenditures</td>
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<tr>
<td>Monday, July 6</td>
<td>Council holds budget workshop. Notification by Finance Dept of budget presentation schedule to respective Council Committees.</td>
</tr>
<tr>
<td>Month of August</td>
<td>Dept. Head Meetings to review budget process, preliminary budget discussions with appropriate oversight committee.</td>
</tr>
<tr>
<td>September 1 - 22**</td>
<td>Dept. Heads and Satellite Agencies will present proposed 2016 budgets to the appropriate Council Committee.</td>
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<tr>
<td>Wednesday, September 23**</td>
<td>Budget estimates to be filed with Finance Director.</td>
</tr>
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<td>Monday, September 28**</td>
<td>Estimates presented to Mayor/City Administrator for modification, revision or additions.</td>
</tr>
<tr>
<td>Monday, October 5**</td>
<td>Mayor provides the City Council with current information and estimates of revenues from all sources, as adopted in the budget for 2015.</td>
</tr>
<tr>
<td>Monday, October 19**</td>
<td>Mayor presents 2016 budget message to Council and City Clerk and provides the Council with the proposed preliminary budget for 2016.</td>
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<td>Wednesdays, October 21 and October 28**</td>
<td>City Clerk completes public notice of filing of preliminary budget and notice of public hearing on preliminary budget.</td>
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<tr>
<td>Monday, Nov 2 – 7:00 PM**</td>
<td>Preliminary budget hearing for public; Public Hearing to set property tax levy for 2016.</td>
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<tr>
<td>Monday, November 9</td>
<td>Council holds budget work session.</td>
</tr>
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<td>Monday, November 16***</td>
<td>Setting property tax levy.</td>
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<tr>
<td>Monday, November 23</td>
<td>Council holds budget work session.</td>
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<tr>
<td>Wednesdays, Nov 18 &amp; Nov 25**</td>
<td>Public notice of final hearing for proposed 2016 budget.</td>
</tr>
<tr>
<td>Monday, December 7 – 7:00 PM**</td>
<td>Final public hearing on proposed 2016 budget.</td>
</tr>
<tr>
<td>Monday, Dec 7– Monday, Dec 21**</td>
<td>Adoption of 2016 budget by City Council.</td>
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** Required by RCW, ***Property Tax Levy must be completed prior to November 30, 2015.
NOTICE IS HEREBY GIVEN that a public hearing on the City of Lynden’s 2016 Preliminary Budget will be held at 7:00PM at the Lynden City Hall Annex, 205 4th Street, on Monday, November 2, 2015. All interested parties wishing to comment may appear at said time and place. Written comments will be accepted through 4:00 PM, Monday, November 2, 2015.

Copies of the 2016 Preliminary Budget will be available for public view in the Mayor’s Office and the Finance Director’s Office (between the hours of 9:00 AM and 4:00 PM, Monday through Friday) and the Lynden Public Library.

Sirke Salminen, CPA
Finance Director

Publish: Lynden Tribune
October 21, 2015
October 28, 2015

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NOTICE IS HEREBY GIVEN that the Mayor of the City of Lynden has filed the 2016 Preliminary Budget with the Finance Director. A public hearing on the Preliminary Budget was held at 7:00PM on Monday, November 2, 2015 and November 16, 2015. A public hearing on the Property Tax Levy was held at 7:00PM on Monday, November 16, 2015. A public hearing on the Final Budget will be held at 7:00PM at the Lynden City Hall Annex, 205 4th Street, on Monday, December 7, 2015. All interested parties wishing to comment may appear at said time and place. Written comments will be accepted through 4:00 PM Monday, December 7, 2015.

Copies of the 2016 Preliminary Budget are available for public view in the Mayor’s Office and the Finance Director’s Office (between the hours of 9:00 AM and 4:00 PM, Monday through Friday) and the Lynden Public Library.

Sirke Salminen, CPA
Finance Director

Publish: Lynden Tribune
November 18, 2015
November 25, 2015
December 2, 2015
CITY OF LYNDEN

Mayor Scott Korthuis
(360) 354 - 1170

October 19, 2015

Lynden Council Members:
Gary Bode
Dave Burns
Ron DeValois
Tobey Gelder
Jerry Kuiken
Nick Laninga
Brent Lenssen

Honorable Council Members:

It is with pleasure I present you with the City of Lynden’s preliminary 2016 budget for your consideration. The total budget is $51,391,827 which includes General Fund budget of $11,236,172. The budget is balanced and consistent with good, conservative financial policies.

Those policies include your directive to increase the General Fund Contingency Reserve. Our goal is to get to 20% reserves by adding $100,000 per year to the Fund.

I’m pleased to report that our health is good. We began this year with about $1.45 million cash balance and will end the year with approximately $1.6 million. We are making steady progress toward our reserve goal, and expect to reach it by our target date of 2022.

Of course, our total budget includes not only the General Fund, but also the Enterprise Funds of Water, Sewer and Storm Drainage which are supported with fees. Like the General Fund, our Enterprise Funds are healthy and continue to do well.

In 2016 we conservatively project a modest 3% increase in the General Fund revenue. That is sufficient to amply fund a “status quo” budget. Notably we propose to:
CITY OF LYNDEN

Mayor Scott Korthuis
(360) 354 - 1170

- Provide a 3% increase, roughly $120,000, in negotiated labor costs.
- Increase our Planning and Public Works staff by ¼ FTE each.
- Buy various small equipment, such as a zero-turn mower, for our Parks Department.

There are numerous small expenditures that range from computer replacement to staff training that comprise most of the discretionary increases in General Fund spending.

Following is a general list of Public Works projects by category:

**Water Fund:** With the completion of the new Lynden Waterworks water treatment facility we will be focused next year on updating the City Water System Plan. We will look at future capital needs and update our conservation goals.

We will continue to seek additional water rights for future growth in the community and we will work to complete the six-year update to the capital facilities plan.

**Sewer Fund:** The City will work on a funding plan for extension of sewer service to the eastern City Limits. We will also begin the design and permit process for repairs to the City sewer outfall, and will coordinate this effort with the COW Water project. We also plan on replacing some of the sewer line on Parkview.

The update to the City General Sewer Plan will be completed this year and will include system improvements required for the future. Part of that planning effort will include reviewing and updating the general facility fees for new connections.

**Storm Water Fund:** In 2016, we will continue implementation of new discharge standards. The major project in this fund is the Pepin Creek Project. We expect to finish acquiring the right of way for Pepin Creek, and begin construction of its first phase.

2016 will be an important year for pursuing additional funding for future Pepin Creek phases. This critical project will not only reduce potential flooding impacts and improve
water quality & fish habitat, but is vital to provide for future development that includes improvements to City standard on Double Ditch and Benson Roads.

Part of the reason for our solid economic forecast is that Lynden, like the rest of the nation, is emerging from a major recession that began seven years ago. But even during those difficult times we laid the groundwork for projects that are now coming to fruition.

Key Projects

**Downtown**
Our downtown is going through a major and highly visible revitalization. The newly remodeled Waples Mercantile Building opened in December and promises to be a hub of economic activity. The City invested $1,060,000 in rebuilding 5th street, including traffic calming design improvements that will give residents and visitors alike a place to relax outdoors. This investment supported the private investment of more than $6.5 million.

The Dutch Village Mall, which is the iconic gateway to our downtown, has undergone major renovation. Between Waples Mercantile Building and the Dutch Village Mall, Lynden will provide places for visitors to stay and recreate. The old City Planning building at 401 Front Street has been torn down. This will open a wider corridor and extend 4th Street from Front Street to Judson Alley. Until that road improvement occurs, we will add some extra parking spaces. With the existing businesses, these projects will revitalize our downtown, invite tourism and increase our retail sales tax. We have projected that our sales tax will grow at a modest 3% in 2016 to about $2.07 million.

**Preferred Freezer:** Private development is the engine of local government. Lynden attracted Preferred Freezer, which built a major facility west of the Guide Meridian. The project was originally intended to be built in Ferndale but stalled there. In just six months, the 333,000 square-foot project created jobs throughout the county and
increased construction sales tax revenue for Lynden. It had the additional benefit of further solidifying Lynden as the agricultural hub in Whatcom County. The project was so successful that the owners are now preparing to add another facility to the complex.

**Water Treatment Plant**
We recently completed construction of our new Water Treatment Plant. The $34 million plant was built on time and within budget. It replaces the old plant, which served us well but was showing its age after 90 years of use. The new plant has the capacity to provide clean drinking water to our current and future residents well into the future.

**Heusinkveld property:**
The City saved for years and finally bought the Heusinkveld Farm. The property includes forty acres in the City’s northwest corner that will become a destination park for our residents. Part of it will be used as a major drainage project known as Pepin Creek. Once Pepin Creek is completed, it will allow for residential expansion in the area around this park.

**Public Works Shop:**
The City purchased a building on Badger Road to relocate the Public Works shop, from a building south of Front Street. This facility will allow us to consolidate all our equipment in one place and provide storage space. This facility was paid for in part by the sale of two city properties the City no longer needed.

**Projects funded through Legislative Advocacy:**
For the first time, our City employed a legislative advocate in 2015. That effort proved highly successful. It provided $4.1 million to advance the following four critical projects:

1. **City Trails:** We are currently designing Phase 1 of the project and expect to build it in 2016. The State added $291,000 to City funds to help complete Phase 2 of the trail.
2. **Restrooms and parking lot at Bender Field:** The state legislature also committed $1 million to build restrooms and a parking lot at Bender Field. These improvements will be built next year.

3. **Riverview Road:** The City obtained $850,000 in state earmarks to connect this road to a section south of the new Water Treatment Plant, connecting 7th and Front streets. This will provide us with a new point of access to the newly revitalized downtown.

4. **More Water:** Finally, we were successful in lobbying for a project that will increase our water capacity by almost 20%. The state provided $2 million for construction of a pipe that will make this possible. This will provide us sufficient water for growth in the near future.

There are many worthy projects I cannot propose undertaking until we have absolute certainty about the amount of revenue that will be available to fund them. Rather, as we did with the 2015 budget, I suggest we wait until the 2015 budget closes, then reconsider them in the second quarter of 2016.

I would like to acknowledge and thank you for the work you have already done on this budget as it came to each of you in committee. I would also like to thank the entire staff who helped pull this document together, particularly the Finance Department and Finance Director Sirke Salminen.

The budget before you is balanced and based on your priorities as I understand them, along with the conservative financial principles that have guided us for many years. This philosophy has served us well and brings us now to a time of great opportunity for the City. Thank you in advance for considering this budget. I look forward to your guidance.

Respectfully,

[Signature]

Scott Korthuis
Mayor of Lynden
ORDINANCE NO. 1500

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF LYNDEN, WASHINGTON, FOR THE YEAR 2016

WHEREAS, the preliminary budget of the City of Lynden for the year 2016 has been heretofore filed in the office of the City Clerk of the City of Lynden; and

WHEREAS, a notice of such filing and that the City Council would, on the 21st day of December, 2015, meet for the purpose of fixing the final budget, and has been duly published by law; and

WHEREAS, the City Council of the City of Lynden has considered said budget and has fixed and determined the separate items thereof,

NOW, THEREFORE, THE CITY OF LYNDEN, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1: That the final budget be and the same is hereby adopted and that the appropriation totals be allowed as follows:

GENERAL FUND

CURRENT EXPENSE $11,236,419

SPECIAL REVENUE FUNDS

BERTHUSEN PARK $99,880
HOTEL/MOTEL TAX 121,709
DRUG BUY IMPREST 15,100
PUBLIC FACILITIES PROTECTIVE INSPECTIONS 50,000

CAPITAL FACILITIES/IMPROVEMENT FUNDS

IMPACT FEES – TRANSPORTATION $261,867
IMPACT FEES – FIRE 326,296
IMPACT FEES – PARK 248,150
STREETS CAPITAL CONSTRUCTION 5,213,474
CITY TRAIL 1,920,375
BENSON ROAD IMPROVEMENT 1,189,950
### RESERVE FUNDS

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<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Public Works Vehicle &amp; Equipment Reserve</td>
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<td>General Gov. Capital Reserve</td>
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<td>Streets Capital Reserve</td>
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<td>Police (State) Seizures/Forfeitures</td>
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<td>Fire/EMS Capital Reserve</td>
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### DEBT FUNDS

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<tr>
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<td>City of Lynden Note Redemption, B</td>
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<td>Public Work Trust Loan – Streets</td>
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<td>2005 LTGO Bond</td>
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<td>2007 UTGO Bond Redemption</td>
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<td>Whatcom County EDI Loan</td>
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### UTILITY FUNDS

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<td>2008 ULID No. 2008-1 Guaranty</td>
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<tr>
<td>Water Treatment Plant Improvement</td>
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### TOTAL 2016 BUDGET

Less anticipated cash on hand                                     | $14,771,165|

Anticipated receipts to be raised by taxes, Service fees and bond issues | $39,448,309 $54,219,474
Section 2. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The council hereby declares that it would have passed this code and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases has been declared invalid or unconstitutional.

Section 3. This ordinance shall take effect and be in force from and after its passage by the 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, 5 IN FAVOR 0 AGAINST, AND SIGNED BY THE MAYOR THIS 21ST DAY OF DECEMBER, 2015.

[Signature]
MAYOR

ATTEST:

[Signature]
CITY CLERK

APPROVED AS TO FORM:

[Signature]
CITY ATTORNEY
### 2016 BUDGETED EXPENDITURES
**CLASSIFICATION BY FUND**

<table>
<thead>
<tr>
<th>FUND TITLE</th>
<th>SALARIES &amp; BENEFITS</th>
<th>SUPPLIES &amp; SERVICES</th>
<th>INTERGOVERN SERVICES</th>
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<tr>
<td><strong>GOVERNMENT FUNDS</strong></td>
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<td>General</td>
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<td>Capital Facilities/Improvements</td>
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<td>Reserve Funds</td>
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<td>Other Funds*</td>
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<td>SUBTOTAL GOVERNMENT FUNDS</td>
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*Other Funds includes Berthusen Park, Hotel/Motel, Drug Buy Imprest and Public Facilities Protective Inspections.

| PROPRIETARY FUNDS                             |                     |                     |                      |
| Water                                        | 692,197             | 2,455,500           | 2,250                |
| Sewer                                        | 919,974             | 1,686,220           | 3,250                |
| Stormwater                                   | 129,774             | 482,433             |                      |
| Airport                                      | 13,266              | 59,204              | 605                  |
| SUBTOTAL PROPRIETARY FUNDS                   | $ 1,755,211         | $ 4,683,357         | $ 6,105              |

TOTAL BUDGETED EXPENDITURES: $ 8,046,779 | $ 8,535,683 | $ 368,928

Debt Funds have been adjusted to reflect the corresponding debt with the Proprietary Fund responsible for the debt payment.
### 2016 BUDGETED EXPENDITURES
#### CLASSIFICATION BY FUND

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<tr>
<th>INTERFUND TRANSFERS</th>
<th>DEBT SERVICE</th>
<th>CAPITAL OUTLAY</th>
<th>ENDING FUND BALANCE</th>
<th>TOTAL 2015 BUDGET</th>
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<td>1,402,180</td>
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CITY OF LYNDEN
HISTORICAL BUDGET COMPARISONS (see Note 1)

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<td>Bender Field</td>
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<td><strong>TOTAL MISC. FUNDS:</strong></td>
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<tr>
<td>Water</td>
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<td>Stormwater</td>
<td>$5,496,494</td>
<td>$6,521,645</td>
<td>$3,185,348</td>
<td>$1,631,338</td>
<td>$1,648,372</td>
</tr>
<tr>
<td><strong>TOTAL UTILITIES:</strong></td>
<td><strong>$41,494,890</strong></td>
<td><strong>$44,707,726</strong></td>
<td><strong>$34,114,969</strong></td>
<td><strong>$26,787,776</strong></td>
<td><strong>$23,080,800</strong></td>
</tr>
<tr>
<td><strong>TOTAL ANNUAL BUDGET:</strong></td>
<td><strong>$69,949,744</strong></td>
<td><strong>$72,321,436</strong></td>
<td><strong>$58,376,038</strong></td>
<td><strong>$58,296,754</strong></td>
<td><strong>$54,219,474</strong></td>
</tr>
</tbody>
</table>

Note 1: The individual funds shown are the major operating funds for the City. The total annual budget figures encompass other expenditures including developer improvements, capital purchases and debt payments not listed separately. In 2013, Street, Parks and Community Service Funds were combined into General Government Fund. In 2012, 2013, 2014 and 2015 water fund reflects construction of the new water treatment plant.
ABOUT THE REVENUES

The money received by the City is grouped into thirteen major categories of revenue. There are many more sub-categories that the City uses to track revenues, but we grouped them to try and make the information more readable and understandable.

Revenues are sometimes dedicated to particular operations, sometimes not. In the case of Current Expense (General) Fund of the City, a large amount of non-dedicated revenues are used to subsidize operations where there are no or limited direct sources of revenue from the provision of these services. A Fund is a separate stand-alone accounting entity used to separate money used for a particular operation.
BEGINNING CASH/INVESTMENTS: This amount reflects the ending cash and investment balance of the prior year (as of December 31).

MISCELLANEOUS REVENUES: This category represents several revenue sources: Court/probation collections ($250,000), interest ($17,290), franchise ($170,000), licensing - dog/business ($12,000), hotel/motel tax ($75,000), and passport services ($3,500).

LOAN PROCEEDS: This amount reflects potential loan availability.

REAL ESTATE EXCISE TAX: This amount reflects both the first quarter (REET I) and second quarter (REET II) of one percent of real estate excise tax collected on all real estate transactions within the city.

PROPERTY TAX: This tax is calculated on a rate per $1,000 assessed valuation.

SALES TAX: This tax is collected on retail sales and some other services. The city receives .85 of 1%.

STATE SHARED FUNDS: These funds are in the form of different taxes collected by the state and then distributed to the cities on a per capita basis. NOTE: See chart in this section for breakdown.

STATE/COUNTY GRANTS: This revenue source is based solely on the grant approval of projects.

TRANSFER WITHIN THE CITY'S FUNDS: These transfers represent funds from one fund to another fund for reserve and operating expenses. They add to the overall expenditure level of the budget as “pass through” dollars.

UTILITIES AND UTILITIES FEES: This revenue is based on user rates and user connections in the Water, Sewer and Stormwater Funds.

UTILITY OCCUPATION TAX: This tax is collected from all utility companies including city utilities. The current rate is 6%.
CITY OF LYNDEN
REVENUE SUMMARIES AND ESTIMATES

The following sections provide detailed information on various revenue categories for the City of Lynden.

**Cash/Investments:**

<table>
<thead>
<tr>
<th>At Year-End</th>
<th>2015</th>
<th>2014</th>
<th>2013</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on Hand</td>
<td>$9,790,935.46</td>
<td>$6,436,271.78</td>
<td>$4,267,603.15</td>
<td>$3,344,292.25</td>
<td>$3,753,924.34</td>
</tr>
<tr>
<td>Investments</td>
<td>10,679,490.34</td>
<td>10,661,968.60</td>
<td>10,650,056.32</td>
<td>11,431,380.12</td>
<td>8,765,863.23</td>
</tr>
<tr>
<td>Totals</td>
<td>$20,470,425.80</td>
<td>$17,098,240.38</td>
<td>$14,917,659.47</td>
<td>$14,775,672.37</td>
<td>$12,519,787.57</td>
</tr>
<tr>
<td>Increase/</td>
<td>19.72%</td>
<td>14.62%</td>
<td>0.96%</td>
<td>18.02%</td>
<td>11.21%</td>
</tr>
<tr>
<td>(Decrease)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Kok Road Improvement, with funding available through both federal and state agencies, completed design specifications in 2010, with the road portion completed in 2011, and the pump station upgrade and new bridge portion of the project completed in early 2012. Design work on the new water treatment plant was substantially completed in 2012. Also in 2012, design work for the Main Street Fishtrap Creek culvert replacement was completed. In 2013, a bid award was issued for the $35 million new water treatment plant, with construction expected to continue until 2015. Main Street Fishtrap Creek culvert replacement project was awarded in 2013 and construction completed in 2014. The funding for both of these projects was provided by Public Works Trust Loans and federal/state monies. Benson Road overlay and BC Avenue resurfacing projects were completed with federal and state monies plus local matching funds from the city. In 2015, the construction of the water treatment plant was completed and operating. Construction for the revitalization of 5th Street was completed in 2015. The funding was provided by state monies and a loan from the Community Economic Revitalization Board. Design work for Riverview Road was completed, with federal funding assistance. Revenues in general reflected a gradual improvement in economic conditions.

**Property Tax**

Property tax varies from year to year depending on assessed valuation. Generally, when assessed valuation goes up, the mil rate can potentially decrease or remain unaffected. However, during times of decreased assessed valuation, mil rates can potentially rise. After a number of years where the rate per $1,000 had not increased due to upward trending assessed valuations, economic conditions since 2009 have had an effect on the mil rate of the City of Lynden. There have been increases ranging from 2.4 cents to as high as 15.4 cents in 2011. In 2014 the mil rate increased approximately 1.6 cents to $2.13631. In 2015, with an increase in assessed valuations, the mil rate decreased by .35 cents to 2.13281. The increase in assessed values has continued, resulting in another decrease in the mil rate, for 2016, of 2.7 cents to 2.10583.

Property taxes are collected based on 100% of assessed valuation, as determined by the Whatcom County Assessor's Office, using tax rates as set by state law. The City may in no event levy more than $3.10 per $1,000 of assessed valuation.
CITY OF LYNDEN

REVENUE SUMMARIES AND ESTIMATES

Property Tax (continued):

For 2016, the City's property valuation is $1,391,069,149 and the rate per $1,000 is $2.10583 for the levy amount of $2,929,348. The levy amount is designated to the following funds: Current Expense, Berthusen Park and 2012 LTGO.

<table>
<thead>
<tr>
<th>Year</th>
<th>Assessed Valuation</th>
<th>Levy Amount Per $1,000</th>
<th>Increase/Decrease Per $1,000 Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$1,391,069,149</td>
<td>$2,929,348</td>
<td>(1.26%)</td>
</tr>
<tr>
<td>2015</td>
<td>$1,300,019,803</td>
<td>$2,772,700</td>
<td>(0.16%)</td>
</tr>
<tr>
<td>2014</td>
<td>$1,258,173,992</td>
<td>$2,687,850</td>
<td>0.77%</td>
</tr>
<tr>
<td>2013</td>
<td>$1,229,260,726</td>
<td>$2,606,048</td>
<td>2.13%</td>
</tr>
<tr>
<td>2012</td>
<td>$1,218,732,294</td>
<td>$2,529,719</td>
<td>4.04%</td>
</tr>
</tbody>
</table>

**Breakdown of Tax Levy Use:**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expense</td>
<td>$1.679189</td>
<td>$1.676175</td>
<td>$1.664613</td>
<td>$1.637283</td>
<td>$1.77243</td>
</tr>
<tr>
<td>Streets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.04774</td>
</tr>
<tr>
<td>Parks</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.04629</td>
</tr>
<tr>
<td>Berthusen Park</td>
<td>0.031166</td>
<td>0.033485</td>
<td>0.034608</td>
<td>0.035404</td>
<td>0.03570</td>
</tr>
<tr>
<td>1998 LTGO (Library)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.17353</td>
</tr>
<tr>
<td>2012 LTGO</td>
<td>0.395475</td>
<td>0.423150</td>
<td>0.437089</td>
<td>0.447322</td>
<td></td>
</tr>
<tr>
<td>Totals</td>
<td>$2.10583</td>
<td>$2.13281</td>
<td>$2.12001</td>
<td>$2.07569</td>
<td>$2.07569</td>
</tr>
</tbody>
</table>

Sales Tax:

Sales tax has and will continue to be one of the City's main revenue sources. The following information represents the net revenue received by the city for the past five years. The City of Lynden receives .85 of 1% of the sales tax generated in the city. This is remitted to the city by the state on a monthly basis.

<table>
<thead>
<tr>
<th>Year</th>
<th>Sales Tax Collected</th>
<th>Increase/Decrease from Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$2,436,521</td>
<td>19.4%</td>
</tr>
<tr>
<td>2014</td>
<td>$2,040,487</td>
<td>6.18%</td>
</tr>
<tr>
<td>2013</td>
<td>$1,921,668</td>
<td>5.20%</td>
</tr>
<tr>
<td>2012</td>
<td>$1,826,637</td>
<td>4.71%</td>
</tr>
<tr>
<td>2011</td>
<td>$1,744,435</td>
<td>6.69%</td>
</tr>
</tbody>
</table>

In 2016, sales tax revenue will be allocated to Current Expense fund.
Utility Occupation Tax:

Utility occupation tax has been imposed since 1986. Utility taxes are computed as a percent of certain utilities. The following list presents the revenue received by vendor:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Comcast</td>
<td>$266,008</td>
<td>$252,297</td>
<td>$239,286</td>
<td>$240,470</td>
<td>$212,641</td>
</tr>
<tr>
<td>Cascade Natural Gas</td>
<td>214,173</td>
<td>237,744</td>
<td>194,440</td>
<td>210,321</td>
<td>247,323</td>
</tr>
<tr>
<td>City Utilities*</td>
<td>422,595</td>
<td>387,376</td>
<td>366,604</td>
<td>348,628</td>
<td>322,085</td>
</tr>
<tr>
<td>Nooksack Valley Disposal</td>
<td>95,542</td>
<td>88,697</td>
<td>84,056</td>
<td>83,100</td>
<td>73,985</td>
</tr>
<tr>
<td>Puget Sound Energy</td>
<td>423,764</td>
<td>435,213</td>
<td>383,773</td>
<td>426,372</td>
<td>425,008</td>
</tr>
<tr>
<td>Verizon/Frontier</td>
<td>144,954</td>
<td>151,662</td>
<td>140,435</td>
<td>185,070</td>
<td>182,013</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>138,857</td>
<td>131,073</td>
<td>129,956</td>
<td>142,962</td>
<td>139,706</td>
</tr>
<tr>
<td>Totals</td>
<td>$1,705,893</td>
<td>$1,684,062</td>
<td>$1,538,550</td>
<td>$1,636,923</td>
<td>$1,602,761</td>
</tr>
</tbody>
</table>

In 2016, utility occupation tax revenue is being allocated to Current Expense.

*Excludes pass-thru utility.
### SUMMARY OF LOCAL SHARE OF STATE COLLECTED REVENUES

All Per Capita Amounts, 2012-2016  
All Cities and Towns

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015*</th>
<th>2016*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gas Tax (Unrestricted)</td>
<td>$20.38</td>
<td>$20.46</td>
<td>$20.58</td>
<td>$21.22</td>
<td>$21.57</td>
</tr>
<tr>
<td>Profits of Liquor Board</td>
<td>9.96</td>
<td>8.89</td>
<td>8.88</td>
<td>8.76</td>
<td>8.61</td>
</tr>
<tr>
<td>Liquor Tax</td>
<td>3.68</td>
<td>0.66</td>
<td>1.87</td>
<td>2.76</td>
<td>4.43</td>
</tr>
<tr>
<td>Criminal Justice - former CTED programs</td>
<td>0.85</td>
<td>0.89</td>
<td>0.95</td>
<td>0.95</td>
<td>0.97</td>
</tr>
<tr>
<td>Criminal Justice - Population-based</td>
<td>0.25</td>
<td>0.26</td>
<td>0.28</td>
<td>0.27</td>
<td>0.28</td>
</tr>
<tr>
<td><strong>TOTAL:</strong></td>
<td>$35.12</td>
<td>$31.16</td>
<td>$32.56</td>
<td>$33.96</td>
<td>$35.86</td>
</tr>
<tr>
<td>Population</td>
<td>4,313,267</td>
<td>4,379,223</td>
<td>4,432,699</td>
<td>4,497,409</td>
<td>4,564,400</td>
</tr>
<tr>
<td>City of Lynden Share</td>
<td>$433,381</td>
<td>$396,667</td>
<td>$420,675</td>
<td>$444,536</td>
<td>$480,524</td>
</tr>
</tbody>
</table>

*Estimates

**Summary of Local State Shared Revenues:**

This revenue source is made up of gas, liquor profit, liquor excise, and criminal justice taxes collected by the State of Washington and shared with local governments based on population. Gas taxes are collected and distributed to Current Expense and City Trail. The remaining taxes collected on behalf of the City are distributed to Current Expense.
CITY OF LYNDEN

General Taxing Authority

The City utilizes a range of strategies to maintain its fiscal security. First, the City maintains a fund balance sufficient to meet the General Fund cash flow needs. This balance serves as the first line defense against a sudden and significant economic downturn. This section provides information on taxing authority and capacity for the City of Lynden.

Most tax revenue is derived from property, sales, and utility occupation taxes. These types of taxes comprise 58.2% of the General Fund budget. The General Fund receives 79.7% of all property taxes levied by the City of Lynden. The remaining balance is received by Berthusen Park and 2012 LTGO Debt Funds.

The following chart provides information on taxes collected by the city and the maximum rates for each tax.

<table>
<thead>
<tr>
<th>Major Tax Sources</th>
<th>2014 Rate</th>
<th>2015 Rate</th>
<th>2016 Rate</th>
<th>2016 Budget</th>
<th>Maximum Rate</th>
<th>Remaining Taxing Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax - Regular</td>
<td>$2.136310</td>
<td>$2.13281</td>
<td>$2.10583</td>
<td>$2,929,348</td>
<td>$3.10</td>
<td>$0.99417</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1.0%</td>
<td>1.0%</td>
<td>1.0%</td>
<td>$2,100,000</td>
<td>1.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Utility Occupation Tax</td>
<td>6.0%</td>
<td>6.0%</td>
<td>6.0%</td>
<td>$1,723,200</td>
<td>6.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Real Estate Excise Tax</td>
<td>0.50%</td>
<td>0.50%</td>
<td>0.50%</td>
<td>$ 500,000</td>
<td>0.50%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Hotel/Motel Tax</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>$ 75,000</td>
<td>2.0%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
ORDINANCE NO. 1501
AN ORDINANCE FOR THE CITY OF LYNDEN
LEVYING TAXES FOR GENERAL MUNICIPAL PURPOSES FOR
2016 TAXES COLLECTIBLE AND PAYABLE IN 2016
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 2016 taxes, for the purpose of meeting the expenditures of the City of Lynden, Washington, for the year 2016, the following specific sums:

CURRENT EXPENSE FUND $2,335,848
BERTHUSEN PARK 43,500
2012 LTGO REFUNDING BOND DEBT 550,000

TOTAL $2,929,348

Section B. In order to raise said specific sums, there is needed a levy of $2.10583 per thousand dollars of assessed valuation of the property in the City of Lynden as shown by the assessment roll for the year 2016.

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

Section D. This ordinance 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, 7 IN FAVOR, 0 AGAINST, AND SIGNED BY THE MAYOR THIS 19TH DAY OF JANUARY, 2016.

MAYOR pro - tem

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY
# CITY OF LYNDEN

**DISTRIBUTION OF 2016 REVENUE SOURCES**
(Use of Funds)

<table>
<thead>
<tr>
<th>Description</th>
<th>% of Total Revenue Source</th>
<th>Dollar Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Cash/Investment</td>
<td>27.24%</td>
<td>$14,771,165</td>
</tr>
<tr>
<td>Developers/Assessments/Permits</td>
<td>2.84%</td>
<td>1,540,025</td>
</tr>
<tr>
<td>Miscellaneous Funds</td>
<td>3.95%</td>
<td>2,140,977</td>
</tr>
<tr>
<td>Note/Bond/PWT Loans</td>
<td>10.78%</td>
<td>5,846,449</td>
</tr>
<tr>
<td>Real Estate Excise Tax</td>
<td>0.92%</td>
<td>500,000</td>
</tr>
<tr>
<td>Property Taxes</td>
<td>5.68%</td>
<td>3,079,494</td>
</tr>
<tr>
<td>Sale of Fixed Assets</td>
<td>0.26%</td>
<td>130,000</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>3.87%</td>
<td>2,100,000</td>
</tr>
<tr>
<td>State/County/Local &amp; Shared Revenue</td>
<td>2.15%</td>
<td>1,167,750</td>
</tr>
<tr>
<td>Federal/State/Local Grants</td>
<td>9.64%</td>
<td>5,228,793</td>
</tr>
<tr>
<td>Transfers In</td>
<td>14.50%</td>
<td>7,863,641</td>
</tr>
<tr>
<td>Utilities</td>
<td>14.26%</td>
<td>7,732,000</td>
</tr>
<tr>
<td>Utility Occupation Tax</td>
<td>3.91%</td>
<td>2,119,180</td>
</tr>
</tbody>
</table>

**Total Revenue**

<table>
<thead>
<tr>
<th>% of Total Revenue Source</th>
<th>Dollar Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>100.00%</td>
<td>$54,219,474</td>
</tr>
</tbody>
</table>
## CITY OF LYNDEN

### DISTRIBUTION OF 2015 REVENUE SOURCES
(Use of Funds)

<table>
<thead>
<tr>
<th>Description</th>
<th>% of Total</th>
<th>Dollar Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Cash/Investment</td>
<td>21.19%</td>
<td>$12,352,837</td>
</tr>
<tr>
<td>Developers/Assessments/Permits</td>
<td>1.88%</td>
<td>$1,095,240</td>
</tr>
<tr>
<td>Miscellaneous Funds</td>
<td>4.06%</td>
<td>$2,368,279</td>
</tr>
<tr>
<td>Note/Bond/PWT Loans</td>
<td>20.46%</td>
<td>$11,928,880</td>
</tr>
<tr>
<td>Real Estate Excise Tax</td>
<td>0.69%</td>
<td>$400,000</td>
</tr>
<tr>
<td>Property Taxes</td>
<td>5.13%</td>
<td>$2,993,473</td>
</tr>
<tr>
<td>Sale of Fixed Assets</td>
<td>2.56%</td>
<td>$1,495,152</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>3.45%</td>
<td>$2,008,646</td>
</tr>
<tr>
<td>State/County/Local &amp; Shared Revenue</td>
<td>5.33%</td>
<td>$3,107,325</td>
</tr>
<tr>
<td>Federal/State/Local Grants</td>
<td>5.77%</td>
<td>$3,364,999</td>
</tr>
<tr>
<td>Transfers In</td>
<td>13.93%</td>
<td>$8,118,988</td>
</tr>
<tr>
<td>Utilities</td>
<td>12.03%</td>
<td>$7,010,500</td>
</tr>
<tr>
<td>Utility Occupation Tax</td>
<td>3.52%</td>
<td>$2,052,435</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>100.00%</strong></td>
<td><strong>$58,296,754</strong></td>
</tr>
</tbody>
</table>
## CITY OF LYNDEN

### DISTRIBUTION OF 2014 REVENUE SOURCES
(Use of Funds)

<table>
<thead>
<tr>
<th>Description</th>
<th>% of Total Revenue Source</th>
<th>Dollar Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Cash/Investment</td>
<td>21.54%</td>
<td>$12,572,845</td>
</tr>
<tr>
<td>Developers/Assessments/Permits</td>
<td>1.64%</td>
<td>959,505</td>
</tr>
<tr>
<td>Miscellaneous Funds</td>
<td>3.03%</td>
<td>1,769,208</td>
</tr>
<tr>
<td>Note/Bond/PWT Loans</td>
<td>32.50%</td>
<td>18,970,400</td>
</tr>
<tr>
<td>Real Estate Excise Tax</td>
<td>0.69%</td>
<td>400,000</td>
</tr>
<tr>
<td>Property Taxes</td>
<td>4.96%</td>
<td>2,895,055</td>
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<tr>
<td>Sale of Fixed Assets</td>
<td>0.09%</td>
<td>52,248</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>3.45%</td>
<td>2,012,290</td>
</tr>
<tr>
<td>State/County/Local &amp; Shared Revenue</td>
<td>1.52%</td>
<td>888,675</td>
</tr>
<tr>
<td>Federal/State/Local Grants</td>
<td>5.62%</td>
<td>3,287,273</td>
</tr>
<tr>
<td>Transfers In</td>
<td>10.57%</td>
<td>6,170,536</td>
</tr>
<tr>
<td>Utilities</td>
<td>10.97%</td>
<td>6,403,003</td>
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<tr>
<td>Utility Occupation Tax</td>
<td>3.42%</td>
<td>1,995,000</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>100.00%</strong></td>
<td><strong>$58,376,038</strong></td>
</tr>
</tbody>
</table>
## MAJOR REVENUE SOURCES AND ALLOCATIONS

### POPULATION: 13,400*

<table>
<thead>
<tr>
<th>FUNDS</th>
<th>REAL ESTATE</th>
<th>REAL ESTATE EXCISE TAX I 1/4 OF 1%</th>
<th>REAL ESTATE EXCISE TAX II 1/4 OF 1%</th>
<th>SALES TAX 8.7%</th>
<th>%</th>
<th>UTILITY TAX 6%</th>
<th>%</th>
<th>FUEL TAX (Unrestricted) $21.57</th>
<th>LIQUOR PROFITS $8.61</th>
<th>LIQUOR EXCISE TAX $4.43</th>
<th>CRIMINAL JUSTICE (ALL PROGRAMS) $1.25</th>
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</thead>
<tbody>
<tr>
<td>Current Expense</td>
<td>$2,335,848</td>
<td>$125,000</td>
<td>$250,000</td>
<td>$2,100,000</td>
<td>100%</td>
<td>$1,723,200</td>
<td>100%</td>
<td>$250,000</td>
<td>$105,000</td>
<td>$28,000</td>
<td>$13,000</td>
</tr>
<tr>
<td>Berthusen Park</td>
<td>43,500</td>
<td></td>
<td></td>
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<td></td>
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<td></td>
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</tr>
<tr>
<td>2012 LTGO</td>
<td>550,000</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>City Trails</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parks Capital Reserve</td>
<td></td>
<td>125,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>TOTAL ESTIMATES 2016</td>
<td>$2,929,348</td>
<td>$250,000</td>
<td>$250,000</td>
<td>$2,100,000</td>
<td>100%</td>
<td>$1,723,200</td>
<td>100%</td>
<td>$251,000</td>
<td>$105,000</td>
<td>$28,000</td>
<td>$13,000</td>
</tr>
<tr>
<td>TOTAL 2015 BUDGETED</td>
<td>$2,772,700</td>
<td>$190,000</td>
<td>$210,000</td>
<td>$2,008,646</td>
<td>100%</td>
<td>$2,052,435</td>
<td>100%</td>
<td>$250,975</td>
<td>$105,000</td>
<td>$25,000</td>
<td>$15,300</td>
</tr>
</tbody>
</table>

*Estimate: Population confirmed by State in mid year.
### City of Lynden

#### 2015

**Major Revenue Sources and Allocations**

<table>
<thead>
<tr>
<th>Funds</th>
<th>Real Estate</th>
<th>Real Estate Excise Tax I 1/4 Of 1%</th>
<th>Real Estate Excise Tax II 1/4 Of 1%</th>
<th>Sales Tax</th>
<th>%</th>
<th>Utility Tax</th>
<th>%</th>
<th>Fuel Tax (Unrestricted)</th>
<th>Liquor Profits</th>
<th>Liquor Excise Tax</th>
<th>Criminal Justice (All Programs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expense</td>
<td>$2,179,200</td>
<td>$105,000</td>
<td>$210,000</td>
<td>$2,008,646</td>
<td>100%</td>
<td>$2,052,435</td>
<td>100%</td>
<td>$250,000</td>
<td>$105,000</td>
<td>$25,000</td>
<td>$15,300</td>
</tr>
<tr>
<td>Berthusen Park</td>
<td>43,500</td>
<td></td>
<td></td>
<td>550,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>City Trails</td>
<td>975</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parks Capital Reserve</td>
<td>85,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Total Estimates 2015</strong></td>
<td>$2,772,700</td>
<td>$190,000</td>
<td>$210,000</td>
<td>$2,008,646</td>
<td>100%</td>
<td>$2,052,435</td>
<td>100%</td>
<td>$250,975</td>
<td>$105,000</td>
<td>$25,000</td>
<td>$15,300</td>
</tr>
<tr>
<td><strong>Total 2014 Budgeted</strong></td>
<td>$2,687,850</td>
<td>$190,000</td>
<td>$210,000</td>
<td>$2,012,290</td>
<td>100%</td>
<td>$1,995,000</td>
<td>100%</td>
<td>$247,975</td>
<td>$115,000</td>
<td>$15,000</td>
<td>$10,200</td>
</tr>
</tbody>
</table>

**Population:** 13,090

<table>
<thead>
<tr>
<th>City Levy Rate</th>
<th>City Valuation</th>
<th>Percentage Change In Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>1.99511</td>
<td>1,234,026,922 -5.66%</td>
</tr>
<tr>
<td>2012</td>
<td>2.07570</td>
<td>1,218,732,294 -1.24%</td>
</tr>
<tr>
<td>2013</td>
<td>2.12001</td>
<td>1,229,260,726 0.86%</td>
</tr>
<tr>
<td>2014</td>
<td>2.13631</td>
<td>1,256,173,992 2.35%</td>
</tr>
<tr>
<td>2015</td>
<td>2.13281</td>
<td>1,300,019,803 3.33%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Population</th>
<th>State Shared Revenue Per Capita</th>
<th>Percent Change Per Capita</th>
<th>State Shared Total</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>12,060</td>
<td>33.69</td>
<td>-4.88%</td>
<td>406,301</td>
</tr>
<tr>
<td>2012</td>
<td>12,340</td>
<td>35.12</td>
<td>4.24%</td>
<td>433,381</td>
</tr>
<tr>
<td>2013</td>
<td>12,730</td>
<td>31.16</td>
<td>-11.28%</td>
<td>396,677</td>
</tr>
<tr>
<td>2014</td>
<td>12,920</td>
<td>32.56</td>
<td>4.49%</td>
<td>420,675</td>
</tr>
<tr>
<td>2015</td>
<td>13,090</td>
<td>33.96</td>
<td>4.30%</td>
<td>444,536</td>
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</table>
### Major Revenue Sources and Allocations

<table>
<thead>
<tr>
<th>CITY OF LYNDEN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2014</strong></td>
</tr>
<tr>
<td><strong>MAJOR REVENUE SOURCES AND ALLOCATIONS</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>POOL</th>
<th>REAL ESTATE</th>
<th>REAL ESTATE EXCISE TAX I 1/4 OF 1%</th>
<th>REAL ESTATE EXCISE TAX II 1/4 OF 1%</th>
<th>SALES TAX 8.7%</th>
<th>UTILITY TAX 6%</th>
<th>FUEL TAX (Unrestricted) $20.58</th>
<th>LIQUOR PROFITS $8.88</th>
<th>LIQUOR EXCISE TAX $1.87</th>
<th>CRIMINAL JUSTICE (ALL PROGRAMS) $1.23</th>
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</thead>
<tbody>
<tr>
<td>Current Expense</td>
<td>$2,094,350</td>
<td>$105,000</td>
<td>$210,000</td>
<td>$2,012,290</td>
<td>100%</td>
<td>$1,995,000</td>
<td>100%</td>
<td>$247,000</td>
<td>$115,000</td>
</tr>
<tr>
<td>Berthusen Park 2012 LTGO</td>
<td>43,500</td>
<td>550,000</td>
<td></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>City Trails</td>
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<tr>
<td>Parks Capital Reserve</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL ESTIMATES 2014</strong></td>
<td>$2,687,850</td>
<td>$190,000</td>
<td>$210,000</td>
<td>$2,012,290</td>
<td>100%</td>
<td>$1,995,000</td>
<td>100%</td>
<td>$247,975</td>
<td>$115,000</td>
</tr>
<tr>
<td><strong>TOTAL 2013 BUDGETED</strong></td>
<td>$2,606,048</td>
<td>$170,000</td>
<td>$170,000</td>
<td>$1,650,000</td>
<td>$1,936,086</td>
<td></td>
<td>$247,975</td>
<td>$95,000</td>
<td>$25,000</td>
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</table>

### Population: 12,920

<table>
<thead>
<tr>
<th>City Levy Rate</th>
<th>City Valuation</th>
<th>Percentage Change in Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>1.84139</td>
<td>1,308,129,462</td>
</tr>
<tr>
<td>2011</td>
<td>1.99511</td>
<td>234,025,922</td>
</tr>
<tr>
<td>2012</td>
<td>2.07577</td>
<td>218,73,294</td>
</tr>
<tr>
<td>2013</td>
<td>2.12001</td>
<td>229,260,726</td>
</tr>
<tr>
<td>2014</td>
<td>2.13631</td>
<td>1,258,173,992</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Population</th>
<th>State Shared Revenue Per Capita</th>
<th>Percent Change Per Capita</th>
<th>State Shared Total</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>11,850</td>
<td>35.42</td>
<td>2.58%</td>
<td>419,727</td>
<td>3.98%</td>
</tr>
<tr>
<td>2011</td>
<td>12,060</td>
<td>33.69</td>
<td>-4.88%</td>
<td>406,301</td>
<td>-3.20%</td>
</tr>
<tr>
<td>2012</td>
<td>12,340</td>
<td>35.12</td>
<td>4.24%</td>
<td>433,381</td>
<td>6.66%</td>
</tr>
<tr>
<td>2013</td>
<td>12,730</td>
<td>31.16</td>
<td>-11.28%</td>
<td>396,667</td>
<td>-8.47%</td>
</tr>
<tr>
<td>2014</td>
<td>12,920</td>
<td>32.56</td>
<td>4.49%</td>
<td>420,875</td>
<td>6.05%</td>
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</table>
### CITY OF LYNDEN
#### COURT REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>INFRACTION</td>
<td>$202,520</td>
<td>$186,090</td>
<td>$212,778</td>
<td>$254,117</td>
<td>$181,533</td>
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<tr>
<td>DUI</td>
<td>10,418</td>
<td>11,856</td>
<td>8,089</td>
<td>11,081</td>
<td>16,087</td>
</tr>
<tr>
<td>CITY DRUG BUY</td>
<td>3,120</td>
<td>2,608</td>
<td>2,232</td>
<td>2,129</td>
<td>1,519</td>
</tr>
<tr>
<td>DV PENALTY ASSESSMENT</td>
<td>324</td>
<td>359</td>
<td>386</td>
<td>439</td>
<td>685</td>
</tr>
<tr>
<td>CR TRAFFIC</td>
<td>66,773</td>
<td>52,252</td>
<td>57,673</td>
<td>49,618</td>
<td>51,088</td>
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<tr>
<td>CR NON-TRAFFIC</td>
<td>18,879</td>
<td>21,013</td>
<td>25,353</td>
<td>19,266</td>
<td>15,523</td>
</tr>
<tr>
<td>PARKING</td>
<td>1,570</td>
<td>1,695</td>
<td>2,085</td>
<td>2,350</td>
<td>3,245</td>
</tr>
<tr>
<td>PROBATION</td>
<td>29,707</td>
<td>26,117</td>
<td>30,102</td>
<td>26,620</td>
<td>24,525</td>
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<td>COURT COSTS</td>
<td>75,470</td>
<td>67,321</td>
<td>76,595</td>
<td>80,428</td>
<td>67,917</td>
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<tr>
<td>LEGISLATIVE ASSESSMENT</td>
<td>16,848</td>
<td>19,547</td>
<td>30,419</td>
<td>42,605</td>
<td>25,334</td>
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<tr>
<td>BREATH TEST</td>
<td>1,777</td>
<td>907</td>
<td>589</td>
<td>427</td>
<td>142</td>
</tr>
<tr>
<td>SCHOOL ZONE</td>
<td>5,192</td>
<td>3,567</td>
<td>2,169</td>
<td>894</td>
<td>2,009</td>
</tr>
<tr>
<td>TRAUMA BRAIN INJURY</td>
<td>2,126</td>
<td>1,945</td>
<td>2,859</td>
<td>4,084</td>
<td>2,362</td>
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<tr>
<td>JIS</td>
<td>70,396</td>
<td>59,952</td>
<td>84,026</td>
<td>113,205</td>
<td>71,544</td>
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<td>$535,355</td>
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**CITY SHARE OF REVENUE**

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$285,777</td>
<td>$256,341</td>
<td>$291,772</td>
<td>$317,491</td>
<td>$255,307</td>
</tr>
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</table>
CITY OF LYNDEN

2016 EXPENDITURE ANALYSIS

Ending Cash/Investments: This amount represents the cash and investment balance at year end for each fund.

Salaries: This column reflects the total wages and salaries paid to all employees.

Benefits: This column reflects the benefits for the City’s employees.

Operating Expenses: These figures represent the costs of maintaining and operating the City’s systems.

Capital Outlay Expenses: This column represents the cost of improving the City’s facilities and improvements to existing systems.

Professional Services: This amount reflects the demand for engineering, computer, and management consulting support.

Intergovernmental Services/Contracts: This column reflects service contracts with other agencies.

Transfers Out to City Funds: This amount shows funds going from one fund to another fund.

Debt Payment to City: This column represents internal debt payments from one fund to another fund on outstanding loans.

Debt/Lease Payments to Other: These figures represent debt and payments to other sources.

Capital Projects: Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a facility or roadway.

Cash Basis Accounting: The method of accounting where revenues are recorded when received and expenditures are recorded when paid.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.
<table>
<thead>
<tr>
<th>Expenditure Categories</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Outlay</td>
<td>$17,741,192</td>
<td>$15,254,188</td>
<td>$7,342,628</td>
</tr>
<tr>
<td>Operating Costs</td>
<td>11,488,853</td>
<td>11,703,292</td>
<td>12,081,780</td>
</tr>
<tr>
<td>Professional &amp; Intergov. Services</td>
<td>4,455,443</td>
<td>4,990,374</td>
<td>4,867,573</td>
</tr>
<tr>
<td>Transfers/Ending Cash</td>
<td>16,502,311</td>
<td>17,755,742</td>
<td>20,086,993</td>
</tr>
<tr>
<td>Debts</td>
<td>8,188,239</td>
<td>8,593,158</td>
<td>9,840,500</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$58,376,038</td>
<td>$58,296,754</td>
<td>$54,219,474</td>
</tr>
</tbody>
</table>
The operating cost to valuation shows how much of the community’s value is used, on an annual basis, to pay for current operating expenses. A ratio of 5% or less is considered excellent.

Funds allocated for capital outlay come from a variety of sources, including developer payments, utility reserves, grants, governmental low interest loans and current year tax revenue.
**CITY OF LYNDEN**

**Municipal Debt Capacity**

Under RCW 39.36.020, the public may vote to approve the bond issues for general government in an amount not to exceed 2.5% of the assessed valuation. Within the 2.5% limit, the City Council may approve non-voter approved or councilmanic bond issues not to exceed 1.5% of the City’s assessed valuation. Currently, the City’s remaining debt capacity within the 2.5% limit is estimated at $22,032,482 (maximum non-councilmanic bond issue limit of $34,776,729 less total municipal bond amount of $9,229,247 and voter approved debt of $3.515 million).

Under RCW 39.36.020, the public may also vote to approve park facilities and utility bond issues, each of which is also limited to 2.5% of the City’s assessed valuation. A total of 7.5% of the City’s assessed valuation may be issued in bonds.

General obligation debt (councilmanic approved), approximately $9.2 million as of January 1, 2016, is a direct obligation of the City for which its full faith and credit is pledged. Principal and interest are paid from debt service funds. Debt service for councilmanic bond issues is funded through interfund transfers from Police Capital Reserve (1/10th of 1%), Current Expense Fund (Streets), and real estate property taxes. The general obligation revolving line of credit is a component of the calculation of municipal debt capacity and is funded through reimbursement from state and federal entities. The existing interest rate for this line of credit is 2.15%. General obligation bonds and GO related Public Works Trust Loans have various interest rates between 0.5 percent and 4.00 percent with maturity dates to 2032. Voter approved bonds of $3.9 million were issued in 2007 and are being repaid by voted bond levies, which began in 2008. These bonds have a maturity date of 2032.

Payments for water and sewer system improvement loans are reported in enterprise funds since their repayment is to be made from those funds. Under RCW 39.46.150, enterprise fund debts are supplementary to municipal debt limits.

The general obligation debt capacity for the City of Lynden, as of January 1, 2016, is as follows:

<table>
<thead>
<tr>
<th>MUNICIPAL DEBT CAPACITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed Valuation</td>
</tr>
<tr>
<td>Councilmanic 1.5%</td>
</tr>
<tr>
<td>Non-Councilmanic 2.5%</td>
</tr>
<tr>
<td>Total Limitation 7.5%</td>
</tr>
<tr>
<td>Legal Limit</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Outstanding General Obligation Debt</td>
</tr>
<tr>
<td>Available Margin</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

*Includes General Obligation Debt of $8,405,028, GO Line of Credit Debt of $824,219
CITY OF LYNDEN

Current Long-Term Obligations

As the demand for public sector investment and infrastructure continues to grow, the issuance of debt has become an increasingly important component of state and local government capital programs. While the issuance of debt is frequently an appropriate method of financing capital projects, it also entails careful monitoring of such issuances to ensure that an erosion of the government’s credit quality does not result.

Two basic forms of long-term debt are general obligation and revenue bonds. The basic difference between these two types of bonds is that general obligation issues are backed by the full faith and credit of a municipality. Revenue bonds are backed by the income of a specific utility or activity that is pledged for repayment. The City of Lynden utilizes both general obligation and revenue type bonds. In addition, the City also has issued voter approved debt for construction of a new city hall as well as assessment debt for a stormwater facility.

The planning, development, and implementation of formal debt policies can be an important component of a government’s overall capital program. A decision to borrow money binds a government to a stream of debt service payments that can last twenty years or more. The consistent application of carefully developed debt management policies can benefit governments in a number of areas. Foremost among these benefits are enhanced credit quality and improved access to the tax exempt and tax credit markets. By demonstrating a strong degree of management control in this area, governments send a clear message to credit analysts, underwriters and investors that the borrowing program is aware of the market’s concerns and will be administered in a responsible manner. As a result, the City of Lynden was given its first ever rating in October 2007 by Standard & Poors. This recognition enabled the City to receive an “A” rating. In November 2008, S&P upgraded the City to A+/Stable. This rating was reaffirmed in September 2011 and 2012, and upgraded in 2014 to AA-.

While the City has approximately $60.9 million in outstanding principal in various forms of debt, about 19.6% of this debt is of a General Obligation type. Included in this debt type is the outstanding 2007 voter approved $3.9 million bond for construction of a new city hall. Financing for Enterprise Funds represents 78% of total debt. In 2014, draws on multiple Public Works Trust Loans for the construction of the new water treatment plant continued with principal payments commencing on the initial loan draw amount. Draws continued throughout 2015, with principal amounts due in June 2016 on draw amounts to date. The remaining 2.4% is due to assessment debt which is comprised of the 2008 Utility Local Improvement District (ULID) bond issued for $2.3 million.
The following table summarizes the City’s current debt obligation by type of debt:

<table>
<thead>
<tr>
<th>Type of Debt</th>
<th>01/01/15 (Principal)</th>
<th>Additions/ (Retirements) Draws/(Adv Refund) 1/1-12/31/15</th>
<th>12/31/2015 (Principal)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Obligation Other Debt</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2005 LTGO (Police Station)</td>
<td>$1,800,000</td>
<td>$ (135,000)</td>
<td>$1,665,000</td>
</tr>
<tr>
<td>Public Works Trust Loan - Main St.</td>
<td>1,275,257</td>
<td>(127,526)</td>
<td>1,147,731</td>
</tr>
<tr>
<td>2007 UTGO (City Hall Construction)</td>
<td>3,595,000</td>
<td>(80,000)</td>
<td>3,515,000</td>
</tr>
<tr>
<td>Public Works Trust Loan - 17th St</td>
<td>368,421</td>
<td>(26,316)</td>
<td>342,105</td>
</tr>
<tr>
<td>2012 LTGO</td>
<td>4,710,000</td>
<td>(430,000)</td>
<td>4,280,000</td>
</tr>
<tr>
<td>Property - Benson Road</td>
<td>496,636</td>
<td>(41,694)</td>
<td>454,942</td>
</tr>
<tr>
<td>CERB</td>
<td>-</td>
<td>515,250</td>
<td>515,250</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>$12,245,314</td>
<td>$ (325,286)</td>
<td>$11,920,028</td>
</tr>
<tr>
<td><strong>Enterprise Funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Works Trust Loan - Sewer</td>
<td>$179,545</td>
<td>$ (89,772)</td>
<td>$89,773</td>
</tr>
<tr>
<td>Public Works Trust Loan - DWSRF</td>
<td>1,188,394</td>
<td>(169,770)</td>
<td>1,018,624</td>
</tr>
<tr>
<td>Public Works Trust Loan - SRF</td>
<td>3,308,640</td>
<td>(346,038)</td>
<td>2,962,602</td>
</tr>
<tr>
<td>2003 Water/Sewer Revenue Bonds</td>
<td>1,650,000</td>
<td>(155,000)</td>
<td>1,495,000</td>
</tr>
<tr>
<td>PWTL - E. Lynden Sewer Sub Basin</td>
<td>213,710</td>
<td>(19,428)</td>
<td>194,282</td>
</tr>
<tr>
<td>2006 Water/Sewer Revenue Bonds</td>
<td>3,380,000</td>
<td>(405,000)</td>
<td>2,975,000</td>
</tr>
<tr>
<td>USDA - RUS Loan</td>
<td>5,552,361</td>
<td>(83,716)</td>
<td>5,468,645</td>
</tr>
<tr>
<td>W.C. Economic Development</td>
<td>1,216,738</td>
<td>(127,285)</td>
<td>1,089,453</td>
</tr>
<tr>
<td>Public Works Trust Loan - PS2 &amp; Sewer</td>
<td>715,789</td>
<td>(42,105)</td>
<td>673,684</td>
</tr>
<tr>
<td>Public Works Trust Loan - WTP</td>
<td>8,510,880</td>
<td>(500,640)</td>
<td>8,010,240</td>
</tr>
<tr>
<td>DWSRF - WTP $6.06 Million*</td>
<td>5,460,000</td>
<td>600,000</td>
<td>6,060,000</td>
</tr>
<tr>
<td>DWSRF - WTP $12.12 Million*</td>
<td>10,048,834</td>
<td>2,071,166</td>
<td>12,120,000</td>
</tr>
<tr>
<td>DWSRF - WTP $3.535 Million*</td>
<td>35,000</td>
<td>1,350,000</td>
<td>1,385,000</td>
</tr>
<tr>
<td>Whatcom County EDI 2015</td>
<td>-</td>
<td>4,000,000</td>
<td>4,000,000</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>$41,459,891</td>
<td>$6,082,412</td>
<td>$47,542,303</td>
</tr>
<tr>
<td><strong>Local Improvement District</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ULID NO. 2008-1</td>
<td>$1,610,000</td>
<td>$ (145,000)</td>
<td>$1,465,000</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>$1,610,000</td>
<td>$ (145,000)</td>
<td>$1,465,000</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>$55,315,205</td>
<td>$5,612,126</td>
<td>$60,927,331</td>
</tr>
</tbody>
</table>

*Drinking Water State Revolving Fund
# CITY OF LYNDEN

## 2016 DEBT ANALYSIS

**(as of January 1, 2016)**

### General Obligation and Voter Approved Debt:

<table>
<thead>
<tr>
<th>Description</th>
<th>Funding Source</th>
<th>Last Pmt Due</th>
<th>Principal &amp; Interest Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Works Trust Loan - Streets</td>
<td>Street</td>
<td>2024</td>
<td>1,176,425</td>
</tr>
<tr>
<td>2012 LTGO Bond</td>
<td>Real Estate Property Taxes</td>
<td>2024</td>
<td>4,873,675</td>
</tr>
<tr>
<td>2005 LTGO Bond</td>
<td>Police Cap Res/Property Taxes</td>
<td>2025</td>
<td>2,052,400</td>
</tr>
<tr>
<td>Public Works Trust Loan - 17th St</td>
<td>Stormwater</td>
<td>2028</td>
<td>413,947</td>
</tr>
<tr>
<td>2007 UTGO (City Hall)</td>
<td>Excess Tax Levy</td>
<td>2032</td>
<td>5,201,925</td>
</tr>
<tr>
<td>Property - Benson Rd</td>
<td>Parks</td>
<td>2024</td>
<td>540,675</td>
</tr>
<tr>
<td>CERB</td>
<td>TBD</td>
<td>2036</td>
<td>642,308</td>
</tr>
</tbody>
</table>

**Total General Obligation Other Debt** $14,901,355.44

### Revenue Bonded Debt and Proprietary Loans:

<table>
<thead>
<tr>
<th>Description</th>
<th>Funding Source</th>
<th>Last Pmt Due</th>
<th>Principal &amp; Interest Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Works Trust Loan - Sewer</td>
<td>Sewer</td>
<td>2016</td>
<td>90,670</td>
</tr>
<tr>
<td>Public Works Trust Loan - DWSRF</td>
<td>Water/Water FCI</td>
<td>2023</td>
<td>1,107,753</td>
</tr>
<tr>
<td>Water/ Sewer Revenue Bonds 2003</td>
<td>Sewer/Sewer FCI</td>
<td>2023</td>
<td>1,808,573</td>
</tr>
<tr>
<td>Whatcom County EDI</td>
<td>Streets/Water/Stormwater</td>
<td>2023</td>
<td>1,164,268</td>
</tr>
<tr>
<td>Public Works Trust Loan - SRF</td>
<td>Sewer/Sewer FCI</td>
<td>2024</td>
<td>3,149,706</td>
</tr>
<tr>
<td>Public Works Trust Loan - E. Lynden</td>
<td>Sewer Sub-Basin/Sewer FCI</td>
<td>2025</td>
<td>199,624</td>
</tr>
<tr>
<td>Water Sewer Revenue Bonds 2006</td>
<td>Water/Water FCI</td>
<td>2025</td>
<td>3,777,988</td>
</tr>
<tr>
<td>Public Works Trust Loan - PS 2/Sewer</td>
<td>Sewer/Sewer FCI</td>
<td>2031</td>
<td>702,316</td>
</tr>
<tr>
<td>Public Works Trust Loan - Water Treatmt</td>
<td>Water/Water FCI</td>
<td>2031</td>
<td>8,350,675</td>
</tr>
<tr>
<td>USDA - RUS Loan</td>
<td>Water/Water FCI</td>
<td>2046</td>
<td>9,815,956</td>
</tr>
<tr>
<td>DWSRF - WTP $6.06M</td>
<td>Water</td>
<td>2035</td>
<td>6,715,841</td>
</tr>
<tr>
<td>DWSRF - WTP $12.12M</td>
<td>Water</td>
<td>2036</td>
<td>13,381,004</td>
</tr>
<tr>
<td>DWSRF - WTP $3.53M</td>
<td>Water</td>
<td>2036</td>
<td>1,389,813</td>
</tr>
<tr>
<td>Whatcom County EDI 2015</td>
<td>Water</td>
<td>2036</td>
<td>4,436,032</td>
</tr>
</tbody>
</table>

**Total Revenue Bonded Debt and Proprietary Loans** $56,090,218.66

### Assessment Debt (Utility Local Imp District):

<table>
<thead>
<tr>
<th>Description</th>
<th>Funding Source</th>
<th>Last Pmt Due</th>
<th>Principal &amp; Interest Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>ULID No. 2008-1</td>
<td>ULID No. 2008-1</td>
<td>2023</td>
<td>1,831,975.00</td>
</tr>
</tbody>
</table>

**Total Assessment Debt** $1,831,975.00

### Line of Credit (Short Term Financing):

<table>
<thead>
<tr>
<th>Description</th>
<th>Funding Source</th>
<th>Principal Balance Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Lynden Note Redemption, A</td>
<td>Utility Fund Based</td>
<td>$99,249.00 **</td>
</tr>
<tr>
<td>City of Lynden Note Redemption, B</td>
<td>LTGO Based</td>
<td>$824,219.00</td>
</tr>
</tbody>
</table>

**Total Line of Credit** $923,468.00

**Total Principal/Interest Balance** $73,747,017.10

---

**This represents a $2,000,000 aggregate line of credit. This line of credit is to provide for interim financing for grant/loan reimbursement interim financing for both utility based projects (ie water, sewer) and LTGO based projects (ie Streets). Note A denotes the utility based portion and Note B reflects the LTGO based portion. At no time can the amount of LTGO based portion exceed the total of $2,000,000 limit when combined with Note A balances, and at no time can the amount exceed the city's debt capacity.**
The annual requirements to amortize outstanding debt, including interest, are as follows:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>General Obligation &amp; Voter Approved</th>
<th>Revenue Bonded Debt</th>
<th>Proprietary Loans</th>
<th>ULID No. 2008-1 Bonds</th>
<th>Total Debt Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>1,209,359</td>
<td>1,093,037</td>
<td>2,064,325</td>
<td>226,913</td>
<td>$4,593,634</td>
</tr>
<tr>
<td>2017</td>
<td>1,254,594</td>
<td>1,096,925</td>
<td>2,690,135</td>
<td>229,038</td>
<td>5,270,691</td>
</tr>
<tr>
<td>2018</td>
<td>1,259,567</td>
<td>814,377</td>
<td>2,472,687</td>
<td>230,638</td>
<td>4,777,269</td>
</tr>
<tr>
<td>2019</td>
<td>1,272,115</td>
<td>813,977</td>
<td>2,456,722</td>
<td>231,713</td>
<td>4,774,527</td>
</tr>
<tr>
<td>2020</td>
<td>1,277,713</td>
<td>812,450</td>
<td>2,441,895</td>
<td>227,263</td>
<td>4,759,320</td>
</tr>
<tr>
<td>2021</td>
<td>1,290,386</td>
<td>815,255</td>
<td>2,427,068</td>
<td>227,550</td>
<td>4,760,259</td>
</tr>
<tr>
<td>2022</td>
<td>1,291,046</td>
<td>816,555</td>
<td>2,242,470</td>
<td>227,313</td>
<td>4,577,384</td>
</tr>
<tr>
<td>2023</td>
<td>1,300,619</td>
<td>811,912</td>
<td>2,226,579</td>
<td>231,550</td>
<td>4,570,660</td>
</tr>
<tr>
<td>2024</td>
<td>1,297,568</td>
<td>816,572</td>
<td>1,681,395</td>
<td>3,795,535</td>
<td>3,795,535</td>
</tr>
<tr>
<td>2025</td>
<td>577,036</td>
<td>814,722</td>
<td>1,670,812</td>
<td>-</td>
<td>3,062,570</td>
</tr>
<tr>
<td>2026</td>
<td>384,259</td>
<td>311,922</td>
<td>1,640,801</td>
<td>-</td>
<td>2,336,982</td>
</tr>
<tr>
<td>2027-2047</td>
<td>2,487,092</td>
<td>6,384,814</td>
<td>16,672,812</td>
<td>-</td>
<td>25,544,718</td>
</tr>
<tr>
<td>TOTALS</td>
<td>$14,901,355</td>
<td>$15,402,516</td>
<td>$40,687,702</td>
<td>$1,831,975</td>
<td>$72,823,549</td>
</tr>
</tbody>
</table>
2016 Budget
Department Detail

General Funds
Special Revenue Funds
Capital Facilities/Improvement Funds
Reserve Funds
Debt Funds
Utility Funds
CITY OF LYNDEN

FUND DESCRIPTION

As a directive from the State of Washington, the City of Lynden is required to establish and operate an accounting system as prescribed in the “Budgeting, Accounting and Reporting System.”

Each fund is classified by the services provided and revenue sources. A fund is a separate, stand-alone, accounting entity used to separate money used for a particular operation.

The City of Lynden is divided into the following fund types:

**General Fund:** This fund is the primary operating fund of the City of Lynden. It accounts for all financial resources except those required or elected to be accounted for in another fund.

**Special Revenue Fund:** These funds account for specific revenue sources that are derived or committed to expenditures for specified purposes of the City of Lynden.

**Capital Facilities/Improvement Fund:** These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

**Reserves:** These funds account for accumulated financial resources to be used for the acquisition or construction of major service fund capital facilities and equipment.

**Debt:** These funds account for the financial sources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on both short (line of credit) and general long-term debt.

**Utilities:** These funds account for operations that are normally financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Utility related debt is reflected within these accounts. Separate funds are established for each utility as required by the state.

**Fiduciary:** Fiduciary funds account for assets held by the City of Lynden in a trustee capacity or as an agent on behalf of others (non budgeted).
GENERAL FUND

- Current Expense
GENERAL FUND

LEGISLATIVE AND EXECUTIVE DEPARTMENTS

LEGISLATIVE

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Council</td>
<td>7</td>
<td>7</td>
<td>7</td>
</tr>
</tbody>
</table>

Mission Statement:

The Legislative Department, or City Council, provides representation of all citizens of Lynden in establishing and adopting policies and setting budgets for operation of all City government functions. The Council provides direction to staff, through the Mayor and City Administrator, for implementation of all policies and ordinances.

The Council provides oversight through the action of the Council as a whole and through Council subcommittees, for all City operations.

The Legislative budget reflects cost of the operation of the Council, training and expenses for Council activities, and cost of maintaining all official Council records such as meeting minutes, ordinances, City code and resolutions of the Council.

2016 Goals and Objectives:

- Training and educational opportunities will continue for 2016 to increase Council’s knowledge of and participation in legislative process.
- Advance resolution of the water resources long term solutions.
- Encourage new retail development (in downtown and along the Guide (SR539).
- Provide policy guidance for Pepin Creek Project.
- Advance expansion of City Trail system.
- Continue to grow our Current Expense reserve with a goal of 20% in reserve.
- Guide the City’s Comprehensive Plan update.
Executive

<table>
<thead>
<tr>
<th>Employees</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mayor (Part Time)</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>City Administrator/Clerk</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Human Resource Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Court Clerk</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Administrative Clerks</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Information Technology Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Information Technician</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

Mission Statement:

The Executive Department provides supervision and leadership to the operation of all City departments. The Mayor is the Chief elected officer for the City and supervises the City Administrator who, as chief administrative officer, carries out the day-to-day coordination of all City operations including personnel functions. The City Administrator is responsible for coordinating the development and implementation of the operating and capital budgets and for the coordination of all legislative functions for the City.

Services Provided:

The Department carries out and manages policy established by the City Council, develops and monitors the City’s operating and capital budget, maintains all personnel records, updates personnel policies, negotiates union and non-union salary and benefits programs, coordinates Council information gathering and Council committees, develops Council meeting information packets for Council consideration and manages all Council files as well as City contract files.

This department’s Court function provides original jurisdiction over alleged violations of all city ordinances; collects all fines and penalties arising from these violations; and processes and maintains all Court related documents.
2015 Highlights:

- Resolved negotiations with six labor units.
- Completed a citywide salary survey.
- Updated job descriptions city-wide.
- Entirely revamped annual performance evaluations.
- Purchased Heusinkveld property for future park, drainage and city growth.
- Secured property for a permanent Public Works shop.
- Sold two of the three largest unused city properties.
- For the first time, directly lobbied legislators in Olympia. The effort attracted $4 million.
- Made significant progress toward acquiring new water resources.
- Modernized the City’s phone system.
- Updated the City’s internet connectivity.
- Helped advance significant revitalization of the downtown area.
- Helped advance significant development west of the Guide Meridian.
- Negotiated a favorable financial arrangement with Whatcom County regarding a new jail.
- Continued City representation with various intergovernmental groups including Watershed planning; Small Cities Caucus; Whatcom County Council of Governments; Bellingham/Whatcom Economic Development Council and; Whatcom Transit Authority.

2016 Goals and Objectives:

Administration sees 2016 as a year of opportunity to focus on the following issues:

- Developing regional consensus to advance the Pepin Creek drainage project.
- Continuing modernization of the city’s financial processes and practices, including forecasting, budgeting and billing.
- Continuing to seek a long-term solution to resolve city’s water capacity.
- Helping administer state appropriations for four projects: Condensate of Whey (COW) pipeline; extending the City trail system; restroom and parking lot at Bender Field and; Riverview Road completion.
- Leading the City’s advocacy at the state level.
- Continuing the management of long-range plans for capital facilities.
- Promoting economic development, particularly west of the Guide Meridian and in the Historic Downtown District.
- Managing Municipal Court activities and personnel activities.
- Providing supervision of Information Technology operations.
CONTINUED – LEGISLATIVE AND EXECUTIVE

<table>
<thead>
<tr>
<th>Service/Performance Measures</th>
<th>2014 Actual</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Court:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of Tickets</td>
<td>2,891</td>
<td>1,845</td>
<td>2,000</td>
</tr>
<tr>
<td>For 2015:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Criminal (97)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Criminal Traffic (345)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Infractions (1,341)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parking (62)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Warrants Issued</td>
<td>332</td>
<td>251</td>
<td>300</td>
</tr>
<tr>
<td>Number of Probation Cases</td>
<td>161</td>
<td>186</td>
<td>180</td>
</tr>
<tr>
<td>Court Revenues</td>
<td>$317,491</td>
<td>$255,307</td>
<td>$325,102</td>
</tr>
<tr>
<td>Jail Days Paid – Whole &amp; Partial</td>
<td>1,346</td>
<td>1,287</td>
<td>1,450</td>
</tr>
<tr>
<td>Sec. Spec. Plus &amp; Wk Release Days Pd</td>
<td>87</td>
<td>125</td>
<td>150</td>
</tr>
<tr>
<td>Electronic Home Detention</td>
<td>156</td>
<td>97</td>
<td>250</td>
</tr>
<tr>
<td>Jail Medical Costs Paid</td>
<td>$ 484</td>
<td>$2,202</td>
<td>$3,000</td>
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<tr>
<td>Out of Custody Work Crew</td>
<td>52</td>
<td>47</td>
<td>80</td>
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<tr>
<td>City Clerk:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business Licenses Issued</td>
<td>52</td>
<td>75</td>
<td>70</td>
</tr>
<tr>
<td>Business License Revenue</td>
<td>$ 3,050</td>
<td>$3,900</td>
<td>$3,500</td>
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<tr>
<td>Passports - Citizens Served</td>
<td>179</td>
<td>167</td>
<td>210</td>
</tr>
<tr>
<td>Passport Revenue</td>
<td>$ 4,475</td>
<td>$4,600</td>
<td>$5,250</td>
</tr>
<tr>
<td>Budget:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative (City Council)</td>
<td>$ 69,150</td>
<td>$72,050</td>
<td>$104,740</td>
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<tr>
<td>Administrative</td>
<td>408,990</td>
<td>457,720</td>
<td>455,360</td>
</tr>
<tr>
<td>Municipal Court</td>
<td>224,380</td>
<td>233,470</td>
<td>238,800</td>
</tr>
<tr>
<td>Detention and Corrections</td>
<td>100,000</td>
<td>160,000</td>
<td>125,000</td>
</tr>
</tbody>
</table>
GENERAL FUND
FINANCE DEPARTMENT

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>

Mission Statement:
The Finance Department provides quality financial and supporting administrative services in a cost-effective manner to the public and city departments.

Services Provided:
ACCOUNTING & BUDGETING: This Department works closely with Legislative, Executive and Department Heads in the preparation of a $54 million dollar budget, and provides monitoring of the budget, as council approved. Departmental staff is responsible for all managerial accounting functions for 1 general fund, 4 special revenue funds, 7 long-term debt funds, 2 short-term debt funds (line of credit funds), 6 capital facilities/improvement funds, 7 reserve funds, 10 utility funds, 12 trust/agency funds and 1 permanent fund. Included in the trust/agency fund category is Lynden Municipal Court, a cafeteria plan and a Transportation Benefit District which Finance administers for the Lynden Transportation Benefit Board. This Department is also accountable for annual budget preparation, the Annual Financial Report and all required audits for the State of Washington State Auditor's office, monthly financial reports, risk management and debt issuance/management activities. The Finance Department provides payroll services for 75+ full-time equivalent employees, 8 elected officials, 1 part-time employee, various seasonal employees, and 15 volunteer firemen. The Department monitors fixed assets, manages miscellaneous accounts receivable for all departments, and processes all accounts payable for the City of Lynden.

TREASURY & UTILITY BILLING: The Finance Department is responsible for the collection of assessments for utility local improvement district (ULID) and approximately 5062 utility customers billed on a monthly basis. This Department monitors and collects all tax revenues from various governmental entities. The Department manages and monitors an average investment portfolio of $10.7 million dollars. This Department oversees record retention for the City of Lynden.
**2015 Highlights:**

- Professional certification by Accounting Operations Supervisor and Senior Accounting Technician from the Washington Finance Officers Association to recognize combination of education and experience in governmental work.

- Coordination of Washington State Auditor’s Office on site audit for Single Audit Act (federal monies) for period of January 1, 2014 to December 31, 2014, combined with financial statement audit for the same period, resulting in a clean audit.

- Coordination of Washington State Auditor’s Office on site audit for Compliancy for period of January 1, 2013 to December 31, 2014.

- Coordination of Washington State Auditor’s Office paper audit for period of January 1, 2014 to December 31, 2014 for Lynden Transportation Benefit District, resulting in a clean audit.

- Secured annual renewal of a $2,000,000 line of credit for City of Lynden for interim capital improvement financing.

- Revision of financial reporting documents, for Council, to provide an increase in financial information and analysis.

- Implementation of payroll system, and a change from monthly payroll to semi-monthly.
2016 Goals and Objectives:

- Coordination of Washington State Auditor’s Office on site audit for Single Audit Act (federal monies) for period of January 1, 2015 to December 31, 2015, combined with financial statement audit for the same period.

- Coordination of Washington State Auditor’s Office paper audit for period of January 1, 2015 to December 31, 2015 for Lynden Transportation Benefit District.

- Secure renewal of a $1,850,000 line of credit for City of Lynden for interim capital improvement financing.

- Research utility bill options, to provide citizens with online access to their utility bills.

<table>
<thead>
<tr>
<th>Service/Performance Measures</th>
<th>2014 Actual</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utility Bills Issued (incl property owner notices)</td>
<td>60,713</td>
<td>62,150</td>
<td>62,200</td>
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<tr>
<td>Claims Warrants Issued</td>
<td>2,101</td>
<td>2,512</td>
<td>2,200</td>
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<tr>
<td>Payroll Warrants Issued (excludes direct depositors)</td>
<td>273</td>
<td>228</td>
<td>250</td>
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<tr>
<td>Budget:</td>
<td>$370,220</td>
<td>$415,500</td>
<td>$514,645</td>
</tr>
</tbody>
</table>
**Mission Statement:**

The Planning Department will serve the community and its elected and appointed officials by providing accurate information to facilitate decision-making and the orderly growth of the community.

**Services Provided:**

- **Long Range Planning -** The Planning Department works with a variety of citizen committees, the City Council and City staff on long range plans for the City of Lynden. This includes the Comprehensive Plan, Park and Trail Master Plan, Capital Facilities Planning, and the Economic Development Plan. This task also involves coordination with outside state and local agencies.

- **Current Planning and Code Enforcement -** The Planning Department is the department responsible for the administration and enforcement of the City’s development code, including subdivision, environmental protection and zoning. The Planning Department coordinates development review with all the City departments through the Technical Review Committee and responds to public inquiries and complaints.

- **Economic Development -** The Planning Department is involved in a variety of tasks associated with implementing plans for commercial and industrial development in West Lynden as well as coordinating with other state and local governments, including the Port of Bellingham and the Bellingham/Whatcom Economic Development Council. The Planning Department and the Chamber of Commerce share the staffing for the Economic Development Team.

**2015 Highlights:**

- Coordinated with Whatcom County on 2016 Comprehensive Plan Update.
- Began work on 10-year update of the Transportation Plan.
- Completion of the redevelopment of the Waples Mercantile Building including 35 hotel rooms, restaurants and retail stores.
- Siting and construction of 330,000 square foot cold storage facility.
- Developed legislation to ban recreational and medical marijuana land uses
CONTINUED – PLANNING DEPARTMENT

2016 Goals and Objectives:

- Completion of 2016 Comprehensive Plan Update focusing on:
  - North Lynden Sub-Area
  - Capital Facilities Element
  - Transportation Element
- Work on Downtown Development Initiatives such as a Local Historic Register and Certified Local Government Program.
- Encourage Staff Development for all Planning Department Employees.

<table>
<thead>
<tr>
<th>Service/Performance Measures (apps processed)</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annexations</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td></td>
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<tr>
<td>Appeals</td>
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<td>5</td>
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<td></td>
</tr>
<tr>
<td>Binding Site Plans</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Conditional Use Permits</td>
<td>0</td>
<td>1</td>
<td>3</td>
<td></td>
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<tr>
<td>Design Review Board Approvals</td>
<td>25</td>
<td>16</td>
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<td></td>
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<tr>
<td>Development Standard Variance</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Home Occupation Permits</td>
<td>2</td>
<td>1</td>
<td>5</td>
<td></td>
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<tr>
<td>Long Plat Applications</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Final Plats</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Lot Line Adjustment Applications</td>
<td>6</td>
<td>6</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>New Development Contracts (PRD)</td>
<td>0</td>
<td>2</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Rezones</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>SEPA</td>
<td>7</td>
<td>11</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Shoreline Permits</td>
<td>0</td>
<td>3</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Short Plat Applications</td>
<td>6</td>
<td>9</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Variances</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Complaints and Zoning Violations</td>
<td>7</td>
<td>15</td>
<td>15</td>
<td></td>
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<tr>
<td>Zoning Text Amendments</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Comprehensive Plan Amendments - Project Related</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

Budget: $265,047 $318,904 $322,880
**Mission Statement:**

The Building Division of Public Works serves the Lynden community by providing fair, efficient and professional services in issuing building permits, performing building inspections, and reviewing plans for building contractors and property owners.

**Services Provided:**

- **Information** Provide Building and Municipal code information to building contractors and homeowners.
- **Plan Review** Provide and coordinate efficient and thorough plan review.
- **Permitting** Process and track building permits to completion.
- **Inspections** Perform construction inspections in a timely manner; assure compliance with all codes and resolve disputes in a reasonable manner.

**2015 Highlights:**

- Processed the following construction permits:
  
  a) 59 New single family residences. Estimated value: $14,484,131
  
  b) 67 New multi-family/condominium/duplex/apartment units. Estimated value: $6,936,060
  
  c) 11 Residential remodels/additions. Estimated value: $373,100
  
  d) 35 Commercial/Industrial remodels/alterations. Estimated value: $9,394,256
  
  e) 4 New commercial/Industrial

**2016 Goals and Objectives:**

- Continue to provide excellent service and evaluate methods to streamline the permitting process.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Actual</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>$149,250</td>
<td>$158,580</td>
<td>$163,754</td>
</tr>
</tbody>
</table>
**Mission Statement:**

The Police Department is responsible for the protection of lives and property within the City of Lynden.

**Services Provided:**

**POLICE PROTECTION** - The Police Department serves to protect lives and property and investigate offenses occurring within its jurisdiction.

**CODES ENFORCEMENT** – The Codes Enforcement Division enforces animal regulations, issues canine licenses, enforces parking restrictions in designated areas, and enforces select zoning and other municipal ordinances.

**2015 Highlights:**

- The Police Department successfully recruited and hired two officers to fill vacancies created by retirements.

- Applied for and received a Department of Homeland Security (D.H.S.) Operation Stonegarden border communities grant for officer overtime. This overtime is used to improve the response capabilities of border area law enforcement agencies as they provide local support for the D.H.S. Bureau of Customs and Border Protection anti-terrorism mission.

- Purchased a new patrol vehicle to replace an aging vehicle taken out of service.

**2016 Goals and Objectives:**

- Complete an application for an Operation Stonegarden grant available in 2016 for overtime and replacement mobile computer equipment.

- Purchase a new patrol vehicle and remove an aging one from service.
CONTINUED - POLICE DEPARTMENT

- Plan for the slated mid-year retirement of another police officer, which will necessitate the testing and hiring of a replacement officer.
- Upgrade parking lot lighting to LED technology.

<table>
<thead>
<tr>
<th>Service/Performance Measures</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Police Protection</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citizen Contact</td>
<td>9,745</td>
<td>10,170</td>
<td>10,500</td>
</tr>
<tr>
<td>Dispatched Calls/Incidents</td>
<td>4,082</td>
<td>4,327</td>
<td>4,500</td>
</tr>
<tr>
<td>Felony Arrests</td>
<td>61</td>
<td>64</td>
<td>68</td>
</tr>
<tr>
<td>Misdemeanor Arrests</td>
<td>713</td>
<td>703</td>
<td>715</td>
</tr>
<tr>
<td>Infractions</td>
<td>2303</td>
<td>1372</td>
<td>1,500</td>
</tr>
<tr>
<td>Fingerprints</td>
<td>377</td>
<td>399</td>
<td>425</td>
</tr>
<tr>
<td>Warrants Served</td>
<td>178</td>
<td>162</td>
<td>170</td>
</tr>
<tr>
<td><strong>Animal Control</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Complaints</td>
<td>354</td>
<td>385</td>
<td>400</td>
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<tr>
<td>Citations</td>
<td>14</td>
<td>18</td>
<td>22</td>
</tr>
<tr>
<td>Licenses</td>
<td>581</td>
<td>615</td>
<td>650</td>
</tr>
<tr>
<td>Impounds</td>
<td>23</td>
<td>26</td>
<td>30</td>
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<tr>
<td><strong>Parking Control</strong></td>
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<td></td>
</tr>
<tr>
<td>Parking Infractions</td>
<td>37</td>
<td>62</td>
<td>50</td>
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<tr>
<td>Parking Warning</td>
<td>52</td>
<td>62</td>
<td>75</td>
</tr>
</tbody>
</table>

Budget: $2,429,558 $2,504,240 $2,544,874
GENERAL FUND

FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>14</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Volunteers</td>
<td>18</td>
<td>14</td>
<td>17</td>
</tr>
<tr>
<td>Part Time Employees</td>
<td>0</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

Mission Statement:

The Lynden Fire Department shall strive to provide the highest level of technical expertise achievable in the areas of fire suppression, rescue, hazardous material response, emergency medical service delivery, Basic Life Support (BLS) transport, code enforcement, fire prevention and public education. The Lynden Fire Department will always strive to obtain the fastest delivery time obtainable to our public with a combination (career/volunteer) system.

Services Provided:

Fire Protection: The Lynden Fire Department provides fire suppression, pre-incident planning, commercial fire alarm & suppression system plans examination, fire safety education, safety inspections, equipment maintenance, fire and EMS personnel training, and hazardous material response services to the Lynden community.

Aid & Ambulance Service: The Lynden Fire Department provides Basic Life Support (BLS) service using Washington State certified EMT’s and works cooperatively with the County Medic System for Advanced Life Support (ALS) response.

2015 Highlights:

- Added 1 more Part Time Firefighters to cut overtime and keep 4 personnel on duty 24/7.
- CPR and First Aid classes provided for the community on a monthly basis.
- Annual life and safety inspections of all businesses continued.
- Provided Certified Babysitter Class
- Provided fire extinguisher classes to local businesses and schools.
- Visited all First Graders in the City during Fire Prevention Week.
- Averaged less than 5 minutes on scene time in the City of Lynden.
- Auto Aid Agreement with North Whatcom Fire & Rescue (NWFRS).
2016 Goals and Objectives:

- Purchase a replacement engine in 2016.
- Continue creating a seamless response plan and pattern with surrounding fire agencies. Adding fire auto aid with NWFRS and District #1 (Everson).
- Utilize the volunteers at their maximum ability & availability without causing burnout.
- Train to a Firefighter II certification.
- Strive to attract new volunteers to our department. Five recruits a year to Fire Academy and EMT class.
- Establish retention program for current volunteers.
- Continue Duty Officers rotate weekly with NWF&RS.
- Using paid on call staff and career staff to keep four personnel on shift day and night to keep our under 5 minute respond time and covering our back to back calls.
- Long range planning and reserve funding for equipment replacement, personnel and facilities.
- Leadership training for career and paid on call staff.
- Apply for a Regional Grant for two Life Pack 15 monitors.

<table>
<thead>
<tr>
<th>Service/Performance</th>
<th>2014 Actual</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incidents:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire Protection</td>
<td>183</td>
<td>190</td>
<td>200</td>
</tr>
<tr>
<td>Ambulance Service</td>
<td>1,354</td>
<td>1,419</td>
<td>1,450</td>
</tr>
<tr>
<td>Total Fire/Ambulance</td>
<td>1,537</td>
<td>1,609</td>
<td>1,650</td>
</tr>
<tr>
<td>Budget:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire Protection</td>
<td>$2,376,322</td>
<td>$2,046,723</td>
<td>$2,158,264</td>
</tr>
</tbody>
</table>
Mission Statement:
The Street Maintenance Department's purpose is to provide safe, efficient and cost effective maintenance of the approximately 59.99 miles of street system. Our mission is to implement preventative maintenance programs and streamline activities in order to anticipate future maintenance needs.

Services Provided:
Provide Pavement Management System (PMS), which includes pavement and sidewalk condition tracking, crack sealing, alley maintenance, shoulder grading, sign replacement, traffic signal maintenance, street striping, pothole repairs, snow removal, street sweeping, and general operation and maintenance of the street system. Other services include bridge inspections, maintenance of city parking facilities, roadside tree trimming, grass mowing, weed abatement, and maintenance of street facilities, street lighting and equipment.

2015 Highlights:

- Replaced traffic control signs as needed and installed new retro-reflective signs to improve traffic safety.
- Completed 1.6 miles of Chip Seal (Whatcom County) using TBD funds.
- Provided ongoing sidewalk maintenance evaluation for priority list and continued sidewalk replacement program; replacing sidewalks and wheel chair ramps according to updated ratings to comply with Federal ADA requirements.
- Continued tree trimming, removal and replacement, as necessary.
- Continued preventative maintenance crack sealing.
- Continued implementation of pothole identification and repairs.
- Continued trimming and pruning of trees in the downtown area and throughout the City.
- Continued mowing and weed abatement along the roadside.
- Continued traffic counting in support of transportation planning and analysis for future City projects.
2016 Goals and Objectives:

- Continue traffic counting for use in transportation planning and project(s) identification.

- Continue limited overlay and chip-seal maintenance program (with contribution from Transportation Benefit District).

- Proceed with street striping, thermoplastic for crosswalks, and other safety marking replacement.

- Proceed with sign replacement program to retro-reflectivity signage.

- Continue sidewalk replacement program (with contribution from Transportation Benefit District) focusing on ADA deficiencies.

- Continue restorative asphalt patching and crack sealing.

- Continue annual mandatory bridge inspections of the City's 12 bridges.

- Conduct annual pavement condition rating.

- Continue Asset Management Program.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Actual</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>$1,034,495</td>
<td>$1,005,985</td>
<td>$1,035,152</td>
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</table>
Mission Statement:
Cost effective planning and management of System’s shop facility and equipment.

Services Provided:
Capital planning for purchase of equipment and supplies, and equipment inventory tracking. Base site for ongoing maintenance activities at system’s shop facility.

2015 Highlights:
- Developed specifications for various equipment purchases.
- Observed equipment demonstrations to determine which equipment best met needs.
- Provided ongoing preventative and breakdown maintenance for existing equipment.
- Set up new shop site; and moved many materials and equipment stored at various off-site locations to new site.
- Set up tension frame building for sand and salt storage.
- Purchased 1998 Kenworth 12 Yard Dump Truck.

2016 Goals and Objectives:
- Build new Public Works Shop Equipment Storage Building (cost share with water, sewer and storm) and move heavy equipment that is currently stored in temporary space to new shop yard.
- Continue to provide timely response for maintenance requests within budget limits.
- Continue implementation of pro-active maintenance and safety policies.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Actual</td>
<td>Budget</td>
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<td></td>
<td>$17,610</td>
<td>$29,150</td>
<td>$36,377</td>
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GENERAL FUND

STREET DEPARTMENT
DEBT / OPERATING TRANSFERS

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<th></th>
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<th>2015</th>
<th>2016</th>
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<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Mission Statement:

Provide debt payment for the Public Works Trust Fund Loan for Main Street (Guide Meridian to First Street), the WC EDI Loan for Tromp Road/West Main Street, Public Works Trust Fund Loan for 17th Street Culvert Replacement, and Utility Local Improvement District 2008-01 (ULID) for the City’s stormwater improvements in West Lynden. Provide operating transfers for street related equipment capital assets.

Services Provided:

- Debt payment for the Public Works Trust Fund Loans for Main Street (thru 2024) and 17th Street Culvert Replacement (thru 2028).
- Debt payment for the Whatcom County Economic Development Loan for Tromp Road/West Main Road (thru 2023).
- Operating transfer to fund 349 PW Vehicle and Equipment Reserve as approved for purchase of capital assets.

2015 Highlights:

- Principal and interest payments as required.
- Purchase of equipment capital assets as council approved.

2016 Goals and Objectives:

- Principal and Interest payments as required.
- Purchase of equipment capital assets as council approved.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Actual</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>$323,659</td>
<td>$358,843</td>
<td>$330,651</td>
</tr>
</tbody>
</table>
Mission Statement:

The Parks Department shall provide safe, beautiful and quiet places for family picnics and recreation, including areas for recreation for youth sports, adult leagues, and tournaments. Activities for youth are a focal point, to provide the city’s youth an opportunity for positive recreation.

The Parks Department shall also place an emphasis on planning for future needs and the level of service that should be maintained at its current level.

Services Provided:

Shelters and picnic areas are provided at City Park, Greenfield Village and Berthusen Park. Playfields are located at Bender Fields. Playground equipment is available at all locations. The beginning of the City wide Trail system runs from City Park through Bender Fields.

2015 Highlights:

- Purchased playground equipment for Patterson Park.
- Re-roofed the Barn at Benson Rd.
- Upgraded electrical service at Benson Rd.
- Continued working on interpretive tours, trails, and public information for Berthusen Park.
- Rented out properties at Benson Road.
- Received funding from the state for Parking and restrooms at Bender Fields.
CONTINUED - PARKS

2016 Goals and Objectives:

- Continue cooperative efforts working with Lynden Regional Park and Recreation Board.
- Expand the Trail system around Fisher School.
- Have engineering done for trail section between Depot and Main.
- Install playground equipment at Patterson Park.
- Work with the Recreational District to continue planning for recreational needs in the community.
- Confirm plans for additions and changes to park property, facilities and trails.
- Work on lighting upgrades for Bender Fields.
- Begin improvements and additions to North Prarie Park.
- Add parking and restrooms at Bender Fields.
- Demo unused building at Benson Road.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Park(s)</td>
<td>$ 98,050</td>
<td>$115,710</td>
<td>$130,764</td>
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<tr>
<td>Bender Field</td>
<td>180,245</td>
<td>213,460</td>
<td>248,358</td>
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<tr>
<td>Other (City Facilities)</td>
<td>22,560</td>
<td>23,540</td>
<td>25,681</td>
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<td>Park &amp; Rec. District</td>
<td>16,400</td>
<td>16,950</td>
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<td>Administration</td>
<td>187,150</td>
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<td>Sub Totals</td>
<td>504,405</td>
<td>577,680</td>
<td>633,911</td>
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<tr>
<td>Berthusen Park</td>
<td>94,600</td>
<td>97,500</td>
<td>99,880</td>
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<td>Totals</td>
<td>$599,005</td>
<td>$675,180</td>
<td>$733,791</td>
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GENERAL FUND

COMMUNITY SERVICES

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tbody>
</table>

Mission Statement:

The purpose of this fund is to provide funding for several community service organizations which include the YMCA, Community Center, Museum, Project Hope, Community Events and building maintenance of the library.

Services Provided:

Refer to appropriate satellite agency's narrative.

2015 Highlights:

- Refer to appropriate satellite agency's narrative.

2016 Goals and Objectives:

- Refer to appropriate satellite agency's narrative.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
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</thead>
<tbody>
<tr>
<td></td>
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<td>Actual</td>
<td>Budget</td>
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<tr>
<td></td>
<td>$302,460</td>
<td>$306,875</td>
<td>$320,249</td>
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GENERAL FUND
PROJECT HOPE

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employees (Full Time Equivalent)</td>
<td>3</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Volunteers</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Project Hope</td>
<td>75</td>
<td>70</td>
<td>70</td>
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</table>

**Mission Statement:**

Project Hope exists to help the poor and needy of north Whatcom County with short-term emergency basic living assistance; and, through developmental measures, bringing economic and social sustainability.

**Services Provided:**

Social services include: food, rent, utilities, clothing, furniture, transportation, referrals, educational scholarships, emergency transitional housing to single and pregnant moms, work referrals, pregnancy counseling and housing & mentoring programs.

**2015 Highlights:**

- As we have for the past 45 years, Project Hope stood ready throughout the year to provide an important safety net of basic human needs services to the poor and disenfranchised in our community. Even with an improving economy we are seeing long lines at the food bank seeking a variety of basic human needs services. This year we have seen a 2% increase in requests for our services.

- People are asking for food, utility, rent and transportation needs in that order to help them meet as many needs as possible when they lack sufficient funds.

- New Hope Center, where our Project Hope programs located continues to be a “one stop” social services safety net of services for people seeking a variety of human needs from counseling, education and lodging, to food, transportation and utility assistance. The two local school districts continue to partner with the center by offering student assistance to help with maintenance and other operational projects.

- Next Steps, our extra 1 year program for transitional living families, continues offering vital housing for homeless moms and their children and we have added an additional wing here at New Hope Center to accommodate them.
CONTINUED – PROJECT HOPE

- New Way Cottage Enterprises continues to serve vocational training program to help women learn new skills for entering the workplace after graduation.

- New Way, our main Transitional Housing program for single moms with small children continues to help families land in a safe place for 6 months while they go through an intense program of counseling and therapy helping women return to the community as contributing citizens. These are victims of domestic violence, drug court offenders or victims of eviction or other family crisis which results in the need for housing and mentoring programs to help them re-enter society by the end of their stay.

- We have moved the entire Great Expectations Program for Maternity Women waiting to give birth, in our main location here at BC Ave. This has helped tremendously with management and oversight of this important program for unwed moms to be.

2016 Goals and Objectives: We will continue on with many of the same goals as last year including:

- Space is tightening in the New Way location so we are trying to enlarge administrative offices to help staff meet all the case management requirements in a more efficient way.

- Project Hope is in its second year of completely managing and operating the annual “Angel Tree of Hope” program and looks to keep the location of both food and toy baskets within the same facility here at New Hope Center.

- Continuing to cultivate closer collaboration with all Whatcom County agencies to avoid duplication and combine resources to meet the increasing need for basic human needs services.
## Service/Performance Measures

<table>
<thead>
<tr>
<th>Service/Performance Measures</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td># Client Service Visits (Includes Christmas Toys)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Food (# Families Served)</td>
<td>9,400</td>
<td>9,775</td>
<td>10,000</td>
</tr>
<tr>
<td>Weight (tons)-Total</td>
<td>375</td>
<td>351</td>
<td>400</td>
</tr>
<tr>
<td>Rent &amp; Transitional (Emergency Housing Bed Nights)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Utility Bills paid</td>
<td>194</td>
<td>198</td>
<td>250</td>
</tr>
<tr>
<td># Clothing/Bedding/Coats/</td>
<td>518</td>
<td>483</td>
<td>500</td>
</tr>
<tr>
<td># Furniture/Appliances</td>
<td>57</td>
<td>51</td>
<td>100</td>
</tr>
<tr>
<td>Work Back Program Participants</td>
<td>6</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td># Prescriptions/Medical/Infants</td>
<td>19</td>
<td>233</td>
<td>225</td>
</tr>
<tr>
<td>Transportation</td>
<td>293</td>
<td>238</td>
<td>275</td>
</tr>
<tr>
<td># Other Services &amp; Counseling</td>
<td>7,490</td>
<td>4,439</td>
<td>4,500</td>
</tr>
<tr>
<td>Total Direct Aid Funds- (Includes Project Hope/New Way Transitional Living Programs)</td>
<td>$441,845</td>
<td>$479,960</td>
<td>$500,000</td>
</tr>
<tr>
<td>City Contribution:</td>
<td>$16,000</td>
<td>$17,000</td>
<td>$18,000</td>
</tr>
</tbody>
</table>
### GENERAL FUND

**HERITAGE FOUNDATION**  
(Pioneer Museum)

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>1.75</td>
<td>1.75</td>
<td>1.75</td>
</tr>
<tr>
<td>Volunteers</td>
<td>107</td>
<td>100</td>
<td>110</td>
</tr>
</tbody>
</table>

Please note that through 2015 and into 2016 we will have between 1-3 staff volunteers on labor and training grants through various programs such as work source, AARP and L&I.

### Mission Statement:

The Lynden Heritage Foundation exists to provide Whatcom County Communities with a sense of identity and enhance local revenue through heritage tourism. The Lynden Heritage Foundation will achieve these goals by supporting educational programs, creating exhibits, and presentations, and preserving heritage collections concerning Whatcom County Communities prior to WWII. The programs, exhibits, presentations, and collections will be based at the Lynden Pioneer Museum.

### Services Provided:

**Private Sector**

- Direct
  - Raises property values within the city.
  - Provide a center for identifying, preserving and exploring key community characteristics and values.
  - Provides recreational attraction for community members.
  - Provides educational opportunity for community members.
  - Establish pride and involvement in community processes.

- Indirect
  - Increases property tax revenues through increase in property values.
  - Increases community cohesion, assists with community development, enhances inter community contact through identification, preservation, and exploration of community characteristics and values.
  - Helps to keep community members healthy through recreational stress relief.
  - Works towards developing intelligent, critical thinking, active community members by providing educational opportunities.
CONTINUED – HERITAGE FOUNDATION

Commercial Sector
Direct
- Increases local revenues by serving as an attraction to outside visitors.
- Increases quality of life for local employees.

Indirect
- Increases sales tax revenues by increasing the visitor levels and money spent in the city.
- Increases productivity by raising the quality of life for local employees making them happier, smarter and more relaxed.

Educational Sector
Direct
- Provides local educators with a unique resource for students that few other communities can provide.
- Gives students a direct practical understanding of history and their community.

Indirect
- Students learn more about their community and history while teachers provide a more in-depth, quality education.
- Helps to create contributing citizens of the community by increasing the knowledge of local students through examples of their role in the community.

Environment
Direct
- The use of solar power reduces environmental impact and allows the museum to offset utilities expenses towards programming for the community.

Indirect
- As a community leader the museum is demonstrating practical impacts of environmentally friendly methods of energy generation.

Economic Sector
Direct
- Bring outside income into the local economy through grant funds and buying local policies.
Social Sector Direct

- People value the ability to physically approach their history and derive meaningful experience from the reality of that physical approach.
- People value the ability to know that the museum and its opportunities will be enjoyed by future generations.
- People value the ability to know that their accomplishments will be preserved for future generations.
- Communities value the knowledge that people outside of their community value the museum in their community and wish to have one like it.
- People value the contribution of the museum to their sense of culture and how the museum enhances this sense of culture.
- People value the museum for its opportunity to provide community a chance to participate as volunteers; playing a pivotal role in community development.
- Enhance quality of life for local residents through expanded educational, economic, and personal experiences.

**2015 Accomplishments:**

- Increased gift shop sales by 7%.
- Seek continued support from county hotel motel taxes for direct advertising.
- Increased visitors by 200.
- Grew endowment through fundraising by 1%.
- Expand Lynde 500 into a larger event.
- Held a significant WW2 exhibit on the European Theatre of action.
- Held Smaller exhibits on WW1 and Local Military Photographers.
- Established a permanent display area for West Coast Clock and Watch Museum.
- Work with the Military Historical Association to expand our military collections.
- Acquired and began restoration of an M60a3 tank.
- Continued to acquire local historical items from the greater Lynden area.
- Work established a new fundraiser for 2016 involving renovation of Lynden Department Store.
- Began scanning of vintage photos for online access.
- Established finding aids for archival collections.
- Continued successful video series "Table Talk".
- Began internet series on social media called "100 years ago".
- Expanded Advertisement around Lynden, the county and the nation.
- Worked with numerous local historians to provide local history for business, advertising, publications, and artworks.
- Expanded Cemetery Tours to include Greenwood Cemetery once monthly.
2016 Goals and Objectives:
- Increase gift shop sales by 5%.
- Seek continued support from county hotel motel taxes for direct advertising.
- Increase visitors by 200.
- Grow endowment through fundraising by 1%.
- Expand Lynde 500 into a larger event.
- Expand Berries Fundraiser to larger audiences.
- Hold a significant exhibit on the history of John Deere, the Museum, and North Washington Implement Co.
- Expand and increase the interactivity of permanent exhibits.
- Work with the Military Historical Association to expand our military collections.
- Establish a permanent exhibit around restoration of M60a3 tank.
- Continue to acquire local historical items from the greater Lynden area.
- Complete lobby entrance.
- Paint trim and building caps on building.
- Finish front end and front signage lighting.
- Provide online access for photos.
- Begin fundraising for Alcan Highway Miracle online game.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014 Actual</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget (Hotel Motel)</td>
<td>$ 2,250</td>
<td>$ 4,000</td>
<td>$ 4,500</td>
</tr>
<tr>
<td>Budget (Professional Services)</td>
<td>$ 29,250</td>
<td>$ 29,250</td>
<td>$ 28,000</td>
</tr>
<tr>
<td>Visitors</td>
<td>18,400</td>
<td>18,600</td>
<td>19,100</td>
</tr>
</tbody>
</table>
GENERAL FUND

COMMUNITY CENTER

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Employee (Part Time Equivalents)</td>
<td>1</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

Mission Statement:

To maintain independence and quality of life for mature adults in the Lynden Community. Providing affordable services and activities from the Community Center contributes to this mission.

Service Provided:

- Social & cultural activities.

- Food services – Over 21,000 total meals served of which over 6,500 are Home delivered to shut-ins.

- Provide information and assistance to the elderly in the community.

- Affordable exercise programs for all levels: Line Dancing, Strength Training, Cardio Aerobic, Clogging and Tai Chi.

- Current affairs and educational lectures.

- Health related community activities such as flu shots and blood pressure checks.

- Community emergency shelter.

- Rooms for private rentals, as well as governmental and other non-profit groups.

- Community programs after hours such as AA, Al-Anon, bridge, church, 4-H, La Leche, and Service Organization meetings.
CONTINUED – COMMUNITY CENTER

2015 Highlights:

- The Lynden Community/Senior Center successfully continues on its own for both congregate and hot home delivered meals to house bound clients in the Lynden area without support from any Federal Funding. While this continues to be a challenging endeavor, it has been met by such support from the community that we are greatly encouraged for the future.

- The County has allotted certain monies for a management position payable through an interlocal agreement with Whatcom County and the City of Lynden. The current agreement runs through 2016.

2016 Goals & Objectives:

- Hot home delivered meals has been a community based, sponsored service and the Lynden Senior Center wants to do everything in their power to continue this much needed program.

- Working through the change in staff and programming will continue to be challenging. It continues to be our goal in 2016 to bring the numbers and usage back up to at least the standards we had achieved in the past.

<table>
<thead>
<tr>
<th>Service/Performance Measures</th>
<th>2014 Actual</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget (City Contribution)</td>
<td>$48,480</td>
<td>$48,480</td>
<td>$48,480</td>
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<td>Guest Signatures</td>
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<td>38,626</td>
<td>40,000</td>
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<tr>
<td>001 CURRENT EXPENSE</td>
<td>2014 ACTUAL</td>
<td>2015 BUDGET</td>
<td>2015 ESTIMATED</td>
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<tr>
<td>---------------------</td>
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</tr>
<tr>
<td><strong>REVENUE</strong></td>
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<tr>
<td>Property Tax</td>
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<td>$2,174,973</td>
<td>$2,211,328</td>
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<td>Sales Tax</td>
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<td>679,311</td>
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<td>Municipal Court Fines</td>
<td>258,035</td>
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<td>Fines &amp; Penalties</td>
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<tr>
<td>Interest</td>
<td>2,277</td>
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<td>61,000</td>
<td>89,694</td>
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<td>Non-Revenue</td>
<td>1,098,632</td>
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<td>697,616</td>
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<td><strong>TOTAL REVENUE</strong></td>
<td>$10,044,572</td>
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| 001/002 GENERAL GOVERNMENT |

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<tr>
<th><strong>EXPENDITURES</strong></th>
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<td>Assn. of Washington Cities/Council of Governments</td>
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<tr>
<td>Professional Services</td>
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<td>$15,199</td>
<td>$15,276</td>
<td>$15,690</td>
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<td><strong>TOTAL AWC/COG</strong></td>
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<td>$15,276</td>
<td>$15,690</td>
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<td>Legislative</td>
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<td>4,328</td>
<td>6,240</td>
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<td>Supplies</td>
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<td>88</td>
<td>500</td>
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<td>Professional Services</td>
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<td>5,000</td>
<td>1,393</td>
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<td>Other Services &amp; Charges</td>
<td>1,550</td>
<td>1,000</td>
<td>943</td>
<td>2,000</td>
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<td><strong>TOTAL LEGISLATIVE</strong></td>
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<tr>
<td>Municipal Court</td>
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<tr>
<td>Salaries &amp; Wages</td>
<td>$106,376</td>
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<td>Personnel Benefits</td>
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<td>Supplies</td>
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<td>4,700</td>
<td>5,091</td>
<td>4,000</td>
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<td>Professional Services</td>
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<td>58,500</td>
<td>75,662</td>
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<td>4,000</td>
<td>3,710</td>
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<td>Travel</td>
<td>45</td>
<td>4,000</td>
<td>1,241</td>
<td>1,900</td>
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<td>Insurance</td>
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<td>2,270</td>
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<td>Repairs &amp; Maintenance</td>
<td>208</td>
<td>500</td>
<td>682</td>
<td>0</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>100</td>
<td>500</td>
<td>710</td>
<td>2,000</td>
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<tr>
<td>Intergovernmental Services</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td><strong>TOTAL MUNICIPAL COURT</strong></td>
<td>$230,531</td>
<td>$233,470</td>
<td>$236,516</td>
<td>$238,800</td>
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### 001/002 GENERAL GOVERNMENT

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## 001/003 POLICE DEPARTMENT

### EXPENDITURES

#### Other Services

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**TOTAL OTHER SERVICES**

$28,852 $24,500 $28,354 $31,200

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**TOTAL ADMINISTRATION**

$581,317 $569,083 $591,516 $580,148

#### Investigations

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**TOTAL INVESTIGATIONS**

$126,460 $132,776 $126,249 $136,682

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**TOTAL OPERATIONS**

$1,616,820 $1,593,308 $1,598,896 $1,613,165

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## COMMUNITY SERVICES

### 2014 ACTUAL 2015 BUDGET 2015 ESTIMATED 2016 BUDGET

### EXPENDITURES

**Lynden YMCA**

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**TOTAL LYNDEN YMCA**

|$84,074| $63,290| $36,676| $60,697|

**TOTAL COMMUNITY SERVICES**

|$314,532| $306,875| $257,335| $320,249|

### TOTAL CURRENT EXPENSE EXPENDITURES

|$9,879,564| $9,853,734| $8,983,840| $9,951,860|

### NET CHANGES

|$165,008| (362,527)| 1,161,246| (567,741)|

**FUND BALANCE JANUARY 1**

<table>
<thead>
<tr>
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<th></th>
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<tbody>
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<td>1,296,373</td>
<td>1,368,229</td>
<td>1,461,370</td>
<td>1,852,300</td>
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</table>

**FUND BALANCE DECEMBER 31**

|$1,461,381| $1,005,702| $2,622,616| $1,284,559|
SPECIAL REVENUE FUNDS

- Berthusen Park
- Hotel/Motel Tax
- Northwest Washington Fair
- Drug Buy Imprest
- Public Facilities Protective Inspections
SPECIAL REVENUE FUND
BERTHUSEN PARK

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
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<td>0</td>
</tr>
<tr>
<td>Employee (Part Time)</td>
<td>2</td>
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</table>

**Mission Statement:**
To promote, enhance, and protect the historic, environmental, and educational opportunities for the community in a rustic natural setting of the park entrusted to the City of Lynden. To provide a beautiful, clean, safe and pleasant environment for the public to use and enjoy.

**Facilities Provided:**
Berthusen Park provides picnic areas, group shelters, playground activities, old growth forest for hiking and educational purposes, Antique Tractor Club displays, historic barn with equipment on display, Bertrand Creek, and a quiet country setting to enjoy it in.

**2015 Highlights:**
- Added additional directional signs to trails.
- Added additional plantings in riparian zones.
- Upgraded electrical to sections of the Park.
- Added a picnic area to Northeast section of the Park.
- Added additional signage and interpretive trail maps.
- Added trees to riparian zone below the barn.
- Added to the “tree buffer” zone on west end of the Park.
CONTINUED – BERTHUSEN PARK

2016 Goals and Objectives:

- Revegetate sections of the trails.
- Continue work on riparian zones.
- Expand the educational opportunities at Berthusen.
- Rename and add distance markers to the trails.
- Work with Tractor Club on future plans for expansion.
- Add additional playground equipment.
- Add additional road signage for Berthusen.
- Add additional tree plantings and buffers for the park.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014 Actual</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$94,600</td>
<td>$97,500</td>
<td>$99,880</td>
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### 105 BERTHUSEN PARK REVENUE

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<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>$43,500</td>
<td>$43,500</td>
<td>$43,500</td>
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<tr>
<td>Interest</td>
<td>59</td>
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<tr>
<td>Other Revenue</td>
<td>$33,260</td>
<td>$31,000</td>
<td>$40,105</td>
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<tr>
<td>Non-Revenue</td>
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<td>0</td>
<td>3,460</td>
<td>0</td>
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<td><strong>TOTAL REVENUE</strong></td>
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<table>
<thead>
<tr>
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<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
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<td>$41,100</td>
<td>$41,265</td>
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<td>16,200</td>
<td>19,662</td>
<td>21,150</td>
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<td>11,914</td>
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<td>550</td>
<td>413</td>
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<td>721</td>
<td>700</td>
<td>810</td>
<td>750</td>
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<td>Operating Rentals &amp; Leases</td>
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<td>300</td>
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<tr>
<td>Insurance</td>
<td>5,000</td>
<td>13,860</td>
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<td>8,020</td>
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<td>1,000</td>
<td>2,142</td>
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<td>Repairs &amp; Maintenance</td>
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<td>500</td>
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<td>300</td>
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<td>Agency Disbursements</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
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<td>$95,206</td>
<td>$92,620</td>
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<td><strong>NET CHANGES</strong></td>
<td>7,651</td>
<td>(18,460)</td>
<td>(6,110)</td>
<td>(15,340)</td>
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<td>23,000</td>
<td>32,125</td>
<td>22,600</td>
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<td><strong>FUND BALANCE DECEMBER 31</strong></td>
<td>$32,126</td>
<td>$4,540</td>
<td>$24,015</td>
<td>$7,260</td>
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SPECIAL REVENUE FUND
HOTEL/MOTEL TAX

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<th>2015</th>
<th>2016</th>
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</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
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<td>0</td>
<td>0</td>
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</tbody>
</table>

Mission Statement:
The purpose of this fund is tourism promotion and facilities such as stadium, convention center, or a performing art center. The fund is supported by 2% lodging fee.

Services Provided:
None

2015 Highlights:
• Hotel/Motel Tax Advisory Board meets to research alternatives available for this tax distribution and make recommendations for council consideration.

2016 Goals and Objectives:
• Support for tours of historical cemetery provided by Lynden Pioneer Museum.
• Support for events sponsored by the Lynden Pioneer Museum.
• Support for tourism brochures distributed by the Lynden Pioneer Museum and Lynden Chamber of Commerce.
• Support to Bellingham/Whatcom County Convention & Visitors Center to encourage local tourist related activity.
• Provision for supply, utility and maintenance services for the downtown restroom facility.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014 Actual</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
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<tbody>
<tr>
<td></td>
<td>$114,600</td>
<td>$105,100</td>
<td>$121,709</td>
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<td></td>
<td>2014 ACTUAL</td>
<td>2015 BUDGET</td>
<td>2015 ESTIMATED</td>
</tr>
<tr>
<td>---------------------</td>
<td>-------------</td>
<td>-------------</td>
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</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
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<tr>
<td>Other Taxes</td>
<td>$49,489</td>
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<td>Interest</td>
<td>106</td>
<td>100</td>
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<td><strong>TOTAL REVENUE</strong></td>
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<td>$46,788</td>
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<td><strong>EXPENDITURES</strong></td>
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<tr>
<td>Salaries &amp; Wages</td>
<td>$28</td>
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<td>Personnel Benefits</td>
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<td>Supplies</td>
<td>12,855</td>
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<td>1,970</td>
<td>1,582</td>
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<td>5,171</td>
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<td>3,800</td>
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<td>Intergovernmental Services</td>
<td>0</td>
<td>100</td>
<td>22</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$50,461</td>
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<td>$90,210</td>
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<td><strong>NET CHANGES</strong></td>
<td>(866)</td>
<td>(72,320)</td>
<td>(43,422)</td>
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<td><strong>FUND BALANCE JANUARY 1</strong></td>
<td>104,249</td>
<td>80,000</td>
<td>103,383</td>
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<td><strong>FUND BALANCE DECEMBER 31</strong></td>
<td>$103,383</td>
<td>$7,580</td>
<td>$59,961</td>
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</table>
SPECIAL REVENUE FUND
N. W. WASHINGTON FAIR

Mission Statement:
The purpose of this fund is to record the annual principal and interest payment received from N. W. Washington Fair. These proceeds are from the City of Lynden's exchange and sale of property in 1997.

Services Provided
None

2015 Highlights:
- Received final principal and interest payment. This fund was closed in December.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
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<tbody>
<tr>
<td>Actual</td>
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100
### 116 N. W. WA FAIR SPECIAL REVENUE

<table>
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<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Interest</td>
<td>$1,355</td>
<td>$126</td>
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<tr>
<td>Other Revenue</td>
<td>1,050</td>
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<tr>
<td>Non-Revenue</td>
<td>20,248</td>
<td>265,152</td>
<td>263,601</td>
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<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$22,653</td>
<td>$265,278</td>
<td>$263,798</td>
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<td><strong>EXPENDITURES</strong></td>
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<tr>
<td>Professional Services</td>
<td>$78</td>
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<td>Operating Transfer</td>
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<td>386,805</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$78</td>
<td>$386,278</td>
<td>$386,805</td>
<td>$0</td>
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<tr>
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<td>(123,007)</td>
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SPECIAL REVENUE FUND

DRUG BUY IMPREST

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</tbody>
</table>

Mission Statement:

The purpose of this self-sustaining fund is to provide monies to be used solely for investigation, training, manpower, equipment outlays, and purchase of evidence relating to crimes involving illegal drugs and/or alcohol as defined by applicable LMC and RCW.

2015 Highlights/2016 Goals and Objectives:

- As assessments are collected, disburse funds as necessary to support the investigation of crimes related to the unlawful possession, sale, and/or distribution of illegal substances and/or alcohol.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
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<td></td>
</tr>
<tr>
<td>Actual</td>
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<tr>
<td>Budget</td>
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$13,500  $15,500  $15,100
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<th></th>
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<tbody>
<tr>
<td><strong>Revenue</strong></td>
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<tr>
<td>Fines &amp; Penalties</td>
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<td>Other Services and Charges</td>
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<td><strong>Total Expenditures</strong></td>
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<td>$0</td>
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<td>$5,000</td>
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<td>Fund Balance December 31</td>
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SPECIAL REVENUE FUND
PUBLIC FACILITIES PROTECTIVE INSPECTIONS

<table>
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<tr>
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<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</table>

**Mission Statement:**

The purpose of this fund is to monitor and track inspection expenditures as ordered by Public Works and match to deposits being held in a fiduciary capacity in Fund 610 Protective Inspection Fee Deposits.

**2015 Highlights/2016 Goals and Objectives:**

- To disburse funds as council approved for payment of required inspections.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
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<td>$ 50,000</td>
<td>$ 50,000</td>
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<td>119 PUBLIC FAC. PROTECTIVE INSPECTIONS REVENUE</td>
<td>2014 ACTUAL</td>
<td>2015 BUDGET</td>
<td>2015 ESTIMATED</td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>-------------</td>
<td>-------------</td>
<td>----------------</td>
</tr>
<tr>
<td>REVENUE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>$27,515</td>
<td>$50,000</td>
<td>$29,627</td>
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<tr>
<td>TOTAL REVENUE</td>
<td>$27,515</td>
<td>$50,000</td>
<td>$29,627</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Professional Services</td>
<td>$27,515</td>
<td>$50,000</td>
<td>$29,627</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>$27,515</td>
<td>$50,000</td>
<td>$29,627</td>
</tr>
<tr>
<td>NET CHANGES</td>
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<tr>
<td>FUND BALANCE JANUARY 1</td>
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<tr>
<td>FUND BALANCE DECEMBER 31</td>
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<td>$0</td>
<td>$0</td>
</tr>
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</table>
CAPITAL FACILITIES/IMPROVEMENT FUNDS

- Transportation Impact Fees
- Fire Impact Fees
- Park Impact Fees
- Streets Capital Construction
- City Trail
- Benson Road Improvements
Mission Statement:

Standard impact fees are collected from residential and non-residential development within the City of Lynden.

Fire impact fees are collected for the purpose providing existing and additional fire facilities, and capital equipment necessary to protect people and property within the City of Lynden in order to preserve the public health, safety and welfare.

Park impact fees are collected for the purpose of providing existing and additional public parks and recreation facilities, playgrounds and open spaces that enhance quality of life in the community.

Transportation impact fees are collected for the purpose of providing existing and additional public road facilities to ensure adequate levels of transportation and traffic service consistent with the Lynden comprehensive plan.

Services Provided:

Funding of growth related fire, park and transportation capital programs.

<table>
<thead>
<tr>
<th></th>
<th>Budgetary Information</th>
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<th>2015</th>
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<td>Fire</td>
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<td>Park</td>
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<tr>
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<td>450,500</td>
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## TRANSPORTATION IMPACT REVENUE

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<th>2015 Estimated</th>
<th>2016 Budget</th>
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<tbody>
<tr>
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<td></td>
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<tr>
<td>Charges for Services</td>
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<td>$100,000</td>
<td>$345,228</td>
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<td>Professional Services</td>
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<td>438,989</td>
<td>209,450</td>
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<td>$82,562</td>
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<td>$438,989</td>
<td>$209,450</td>
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<td>(341,626)</td>
<td>(92,839)</td>
<td>(59,100)</td>
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<td><strong>FUND BALANCE JANUARY 1</strong></td>
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<td>350,000</td>
<td>387,966</td>
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<td>$8,374</td>
<td>$295,127</td>
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### 305 FIRE IMPACT REVENUE

<table>
<thead>
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<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
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<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
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<tr>
<td>Charges for Services</td>
<td>$55,055</td>
<td>$10,000</td>
<td>$149,209</td>
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<td>Interest</td>
<td>137</td>
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<td>354</td>
<td>100</td>
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<td><strong>TOTAL REVENUE</strong></td>
<td>$55,192</td>
<td>$10,100</td>
<td>$149,563</td>
<td>$50,100</td>
</tr>
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<td><strong>EXPENDITURES</strong></td>
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</tr>
<tr>
<td>Capital Outlay</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td><strong>NET CHANGES</strong></td>
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<td>$149,563</td>
<td>$50,100</td>
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<tr>
<td>------------------------</td>
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<tr>
<td><strong>REVENUE</strong></td>
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<td>Charges for Services</td>
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<td>$91,149</td>
<td>$51,075</td>
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<tr>
<td>Transfers Out</td>
<td>$250,164</td>
<td>$279,350</td>
<td>$38,015</td>
<td>$176,619</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$250,164</td>
<td>$279,350</td>
<td>$38,015</td>
<td>$176,619</td>
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<td><strong>NET CHANGES</strong></td>
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<td>(238,600)</td>
<td>53,134</td>
<td>(125,544)</td>
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<td>509,853</td>
<td>286,800</td>
<td>308,886</td>
<td>197,075</td>
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<td>$48,200</td>
<td>$362,020</td>
<td>$71,531</td>
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CAPITAL FACILITIES/IMPROVEMENTS

CAPITAL PROJECTS

**Streets Capital Construction:** Capital road construction projects budgeted for 2016 are as follows:

- Bradley and Line Roads Design - Transportation Benefit District (TBD) Funding.
- Riverview Road Gap Project Design – Transportation Improvement Board Funding, STP-R Federal Pass Through Funding and Commerce Grant.
- West Main Street Corridor Design - TBD & Surface Transportation Program (STP) Funding.

**City Trail:** Capital improvements, including acquisition of trails from Depot Road to Main/Pine Street budgeted for 2016:

- Kaemingk Trail Extension (Fund 311) – Washington State Department of Transportation Safe Routes to School Funding – Glenning Street Bike/Ped Walkway, 14th to 17th Streets by Fisher School.
- Kaemingk Trail Gap Elimination Project - TBD & Transportation Alternatives Program (TAP) Funding – Between 1st & 14th Streets through City Park property.

**Benson Road Improvement (Pepin Creek Ph 1) Project (Fund 343):** Complete engineering and continue acquiring portions of right-of-way; begin construction to relocate the Benson Road drainage ditches to a combined “creek” alignment midway between Double Ditch and Benson Road and under Main Street to prevent future flooding and road damage. (Federal Highway Funding).
<table>
<thead>
<tr>
<th>310 STREETS CAPITAL CONSTRUCTION REVENUE</th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
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<tbody>
<tr>
<td>REVENUE</td>
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<td>90,967</td>
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<td>557,326</td>
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<td>2,497,248</td>
<td>5,213,474</td>
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<tr>
<td>Professional Services</td>
<td>307,018</td>
<td>976,000</td>
<td>263,880</td>
<td>548,200</td>
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<td>64</td>
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<td>977,671</td>
<td>2,334,200</td>
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<td>941,249</td>
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<td>2015 ESTIMATED</td>
<td>2016 BUDGET</td>
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<td>------------------</td>
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<tr>
<td><strong>311 CITY TRAIL REVENUE</strong></td>
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<td>Intergovernmental</td>
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<td>1,019,744</td>
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<td>$135,498</td>
<td>$1,863,869</td>
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</tbody>
</table>

|                  |             |             |                |             |
| **311/311 CITY TRAIL** |             |             |                |             |
| Professional Services | $2,248      | $50,000     | $57,222        | $95,000     |
| Taxes & Operating Assessments | 10          | 50          | 0              | 50          |
| Capital Outlay    | 0           | 220,000     | 0              | 830,000     |
| Transfers Out     | 0           | 233,950     | 46,249         | 845,325     |
| **TOTAL CITY TRAIL** | $2,258      | $504,000    | $103,471       | $1,770,375  |

|                  |             |             |                |             |
| **311/339 CITY TRAIL - DEPOT TO MAIN/PINE ST EXPENDITURES** |             |             |                |             |
| Professional Services | $0          | $5,000      | $31,660        | $75,000     |
| Capital Outlay    | 0           | 75,000      | 0              | 75,000      |
| **TOTAL CITY TRAIL - DEPOT TO MAIN/PINE ST** | $0          | $80,000     | $31,660        | $150,000    |

<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$2,258</td>
<td>$584,000</td>
<td>$135,131</td>
<td>$1,920,375</td>
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<td>925</td>
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<td>56,506</td>
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<td>$0</td>
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<td>2014 ACTUAL</td>
<td>2015 BUDGET</td>
<td>2015 ESTIMATED</td>
<td>2016 BUDGET</td>
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<tr>
<td>-------------------------</td>
<td>-------------</td>
<td>-------------</td>
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<tr>
<td><strong>REVENUE</strong></td>
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<td></td>
</tr>
<tr>
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<td>$262,538</td>
<td>$493,250</td>
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<td><strong>TOTAL REVENUE</strong></td>
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<td>$1,791,000</td>
<td>$1,080,952</td>
<td>$1,189,950</td>
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<td><strong>EXPENDITURES</strong></td>
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<tr>
<td>Professional Services</td>
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<td>390,000</td>
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<td>262,827</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$277,507</td>
<td>$1,791,000</td>
<td>$1,080,952</td>
<td>$1,189,950</td>
</tr>
<tr>
<td><strong>NET CHANGES</strong></td>
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<td>0</td>
<td>0</td>
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<td><strong>FUND BALANCE JANUARY 1</strong></td>
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<td>0</td>
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<td>0</td>
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<tr>
<td><strong>FUND BALANCE DECEMBER 31</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
RESERVE FUNDS

- Public Works Vehicle & Equipment
- General Government Capital
- Streets Capital
- Police Seizures/Forfeitures (State)
- Parks Capital
- Police Capital (1/10 of 1%)
- Fire/EMS Capital
RESERVE FUNDS

2014  2015  2016

Employee (Full Time Equivalents)  0   0   0

Mission Statement:

The City has set aside funds for capital outlays for equipment and facility replacement. Changes in ending reserves reflect both revenues and expenditures during a period. Refer to the following budget sheets that reflect this activity.

Services Provided:

None

2016 Goals and Objectives:

- Reserve Funds – Continue to build up reserves for future capital purchases, capital improvements/replacements, and debt servicing on capital improvement debt issuances.

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<thead>
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<th>Budgetary Information</th>
<th>2014 Actual</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
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</thead>
<tbody>
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<td>Public Works Vehicle &amp; Equip</td>
<td>$210,000</td>
<td>$257,500</td>
<td>$270,000</td>
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<td>General Government Capital</td>
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<td>Streets Capital Reserve</td>
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<td>15,000</td>
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<td>Police Seizures/Forfeitures (State)</td>
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<td>4,004</td>
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<td>Police Capital (1/10 of 1%)</td>
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<td>2015 BUDGET</td>
<td>2015 ESTIMATED</td>
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<tr>
<td>----------------------</td>
<td>-------------</td>
<td>-------------</td>
<td>----------------</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>$52,328</td>
<td>$257,500</td>
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<td><strong>TOTAL REVENUE</strong></td>
<td>$52,328</td>
<td>$257,500</td>
<td>$99,207</td>
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<td></td>
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</tr>
<tr>
<td>Capital Outlay</td>
<td>$52,328</td>
<td>$155,000</td>
<td>$99,207</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$52,328</td>
<td>$155,000</td>
<td>$99,207</td>
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<tr>
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<td>0</td>
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<td><strong>FUND BALANCE DECEMBER 31</strong></td>
<td>0</td>
<td>102,500</td>
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### 350 GENERAL GOV CAPITAL RESERVE REVENUE

<table>
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<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
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<td></td>
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<tr>
<td>Interest</td>
<td>$55</td>
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<td>2,298,545</td>
<td>386,805</td>
<td>130,000</td>
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<tr>
<td><strong>TOTAL REVENUE</strong></td>
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<td>$130,000</td>
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<td>$949,725</td>
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</table>
### 354 STREETS CAPITAL RESERVE REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$15,000</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$15,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Capital Outlay</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>NET CHANGES</strong></td>
<td></td>
<td></td>
<td>$0</td>
<td>15,000</td>
</tr>
<tr>
<td><strong>FUND BALANCE JANUARY 1</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>15,000</td>
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<tr>
<td><strong>FUND BALANCE DECEMBER 31</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$15,000</td>
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### Police Seizures/Forfeitures (State Revenue)

<table>
<thead>
<tr>
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<th>2014 Actual</th>
<th>2015 Budget</th>
<th>2015 Estimated</th>
<th>2016 Budget</th>
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<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
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<tr>
<td>Professional Services</td>
<td>($425)</td>
<td>$1,125</td>
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<td>$1,125</td>
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<td>425</td>
<td>(1,125)</td>
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<tr>
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<td>2015 ESTIMATED</td>
<td>2016 BUDGET</td>
</tr>
<tr>
<td>-------------------------</td>
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</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
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<tr>
<td>Other Taxes</td>
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<td>304,033</td>
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<td>1,267,861</td>
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<td>0</td>
<td>0</td>
<td>972,500</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
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<td>$309,033</td>
<td>$172,230</td>
<td>$2,247,861</td>
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<tr>
<td><strong>NET CHANGES</strong></td>
<td>(173,775)</td>
<td>(90,033)</td>
<td>(2,977)</td>
<td>(158,835)</td>
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<td>2015 ESTIMATED</td>
<td>2016 BUDGET</td>
</tr>
<tr>
<td>-------------------------</td>
<td>-------------</td>
<td>-------------</td>
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</tr>
<tr>
<td><strong>REVENUE</strong></td>
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<tr>
<td>Sales Tax</td>
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</tr>
<tr>
<td>Transfers Out</td>
<td>$221,671</td>
<td>$221,675</td>
<td>$221,675</td>
<td>$228,000</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$221,671</td>
<td>$221,675</td>
<td>$221,675</td>
<td>$228,000</td>
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<tr>
<td><strong>NET CHANGES</strong></td>
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<td>$44,713</td>
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<td>$76,500</td>
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## 358 FIRE/EMS CAPITAL RESERVE REVENUE

<table>
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<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$50,000</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$50,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
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<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>NET CHANGES</strong></td>
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<td>0</td>
<td>50,000</td>
</tr>
<tr>
<td>Fund Balance January 1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Fund Balance December 31</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$50,000</td>
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</tbody>
</table>
DEBT FUNDS

- Line of Credit Note Redemption A (Utility Based)
- Line of Credit Note Redemption B (LTGO Based)
- Public Works Trust Loan – Streets
- 2005 LTGO Bond
- 2007 UTGO Bond Redemption
- Whatcom County EDI Loan
- Public Works Trust Loan – 17th Street
- 2012 LTGO Bond Redemption
- Community Economic Revitalization Board
DEBT FUNDS

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tbody>
</table>

**Mission Statement:**

The City monitors and controls the level of general obligation debt issued according to applicable state law and best practices.

**Services Provided:**

The Finance Department administrative staff monitors and tracks all outstanding debt. For reference, the debt funds noted here only account for general obligation debt, not utility related debt (enterprise). Debt related to utilities is reflected within the 400 series of fund classifications (utility funds).

**2015 Highlights:**

- Secured $2,000,000 line of credit renewal for City of Lynden for interim capital improvement financing.

**2016 Goals and Objectives:**

- Continue to timely meet all debt payments.
CONTINUED – DEBT FUNDS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
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<tr>
<td>Actual</td>
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</tr>
<tr>
<td>Budget</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Expenditures of Debt Funds listed below, including principal and interest payments:

**Long Term Debt:**

- **Public Works Trust Loan - Streets**: $134,540, $133,371, $133,265
- **2005 LTGO Bond**: 419,189, 438,939, 459,222
- **2007 UTGO Bond Redemption**: 341,737, 359,741, 331,948
- **Whatcom County EDI Loan**: 145,636, 145,636, 145,636
- **Public Works Trust Loan 17th Street**: 38,158, 36,447, 36,579
- **2012 LTGO Bond***: 668,914, 681,214, 699,415
- **Community Economic Revitalization Board**: 0, 0, 35,100

**SUBTOTALS:** $1,748,174, $1,795,348, $1,841,165

**Short Term Debt:**

- **Line of Credit Note Redemption, A (Utility Based)**: 851,881, 100,213, 785,800
- **Line of Credit Note Redemption, B (LTGO Based)***: 445,282, 1,610,893, 4,643,849

**TOTALS:** $3,045,337, $3,506,454, $7,270,814

*Debt proceeds and paydown
## 221 CITY OF LYNDEN NOTE REDEMPTION, A REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>$851,881</td>
<td>$105,150</td>
<td>$100,213</td>
<td>$785,800</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$851,881</td>
<td>$105,150</td>
<td>$100,213</td>
<td>$785,800</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td>$851,881</td>
<td>$105,150</td>
<td>$100,213</td>
<td>$785,800</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$851,881</td>
<td>$105,150</td>
<td>$100,213</td>
<td>$785,800</td>
</tr>
<tr>
<td><strong>NET CHANGES</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>FUND BALANCE JANUARY 1</strong></td>
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<td>0</td>
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<td>0</td>
</tr>
<tr>
<td><strong>FUND BALANCE DECEMBER 31</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>222 CITY OF LYNDEN NOTE REDEMPTION, B REVENUE</td>
<td>2014 ACTUAL</td>
<td>2015 BUDGET</td>
<td>2015 ESTIMATED</td>
<td>2016 BUDGET</td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>-------------</td>
<td>-------------</td>
<td>----------------</td>
<td>-------------</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>$445,282</td>
<td>$4,495,728</td>
<td>$1,610,893</td>
<td>$4,643,849</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$445,282</td>
<td>$4,495,728</td>
<td>$1,610,893</td>
<td>$4,643,849</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td>$445,282</td>
<td>$4,495,728</td>
<td>$1,610,893</td>
<td>$4,643,849</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$445,282</td>
<td>$4,495,728</td>
<td>$1,610,893</td>
<td>$4,643,849</td>
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<tr>
<td><strong>NET CHANGES</strong></td>
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<td>0</td>
</tr>
<tr>
<td><strong>FUND BALANCE JANUARY 1</strong></td>
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<td><strong>FUND BALANCE DECEMBER 31</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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### 227 PW TRUST LOAN - STREETS REVENUE

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<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>$134,540</td>
<td>$134,003</td>
<td>$133,371</td>
<td>$133,265</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$134,540</td>
<td>$134,003</td>
<td>$133,371</td>
<td>$133,265</td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
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<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td>$134,540</td>
<td>$134,003</td>
<td>$133,371</td>
<td>$133,265</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$134,540</td>
<td>$134,003</td>
<td>$133,371</td>
<td>$133,265</td>
</tr>
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<td>0</td>
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<td>$0</td>
<td>$0</td>
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<tr>
<td></td>
<td>2014 ACTUAL</td>
<td>2015 BUDGET</td>
<td>2015 ESTIMATED</td>
<td>2016 BUDGET</td>
</tr>
<tr>
<td>------------------------</td>
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<tr>
<td><strong>REVENUE</strong></td>
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<td>2015 ESTIMATED</td>
<td>2016 BUDGET</td>
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<tr>
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<td>-------------</td>
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</tr>
<tr>
<td><strong>REVENUE</strong></td>
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UTILITY FUNDS

- Water
- USDA Rural Development Guaranty
- Water Source
- Water Treatment Plant
- Sewer
- Stormwater
- 2008 ULID No. 2008-1 Redemption
- 2008 ULID No. 2008-1 Guaranty
- Main St Fishtrap Creek Culvert Replacement
- Airport
Mission Statement:
Provide for the efficient, environmentally sound and safe management of water quality and quantity to Lynden and its service area.

Services Provided:
Water Operations are responsible for providing potable water to the City’s customers and the efficient operation and maintenance of the water treatment, booster pumping and storage facilities.

2015 Highlights:
- Issued Annual Water Quality Report to citizens.
- Continued 100% compliance with State and Federal regulations. (Status: Green).
- Participated in successful start-up of new Water Treatment Plant.
- Conducted several tours of the Water Treatment Plant for state and local dignitaries and community members.
- Decommissioned old Water Treatment Plant.
- Purchased new forklift (to be shared with Wastewater Treatment Plant).

2016 Goals and Objectives:
- Continue compliance with State and Federal regulations.
- Continue training and documenting operating procedures for new Water Treatment Plant.
- Continue building water plant assets and water plant recurring maintenance work orders in Asset Management Program.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>Actual</td>
<td>Budget</td>
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$ 4,173,496 $ 4,206,225 $ 5,379,997
Mission Statement:
Provide for the efficient, environmentally sound and safe management of the water distribution system within Lynden and its service area.

Services Provided:
The water department provides and maintains the water distribution system to city residents and businesses, as well as to water associations located adjacent to the city and some individual property owners whose properties are located just outside the city limits.

2015 Highlights:
- Continued replacing meters within the service area with radio-read meters.
- Completed infrastructure upgrades associated with street projects.
- Repaired and/or replaced various water lines and appurtenances as needed.
- Retrofit fire hydrants with stortz fittings as needed. (Utility Tax Funded)
- Continued Valve exercise program (approximately 85% complete).
- Continued Flushing Program as defined in Water Comprehensive Plan.
- Began using Asset Management Program in the field and in office to build infrastructure asset data and continue work order management activities.

2016 Goals and Objectives:
- Continue water system infrastructure upgrades associated with street projects, as identified in the Water Comprehensive plan.
- Retrofit fire hydrants, as required, including providing them with stortz fittings.
- Continue replacing meters within the service area with touch-read meters for more accurate and efficient reading. Continue to comply with lead free standard as meters are replaced.
- Continue Water Valve Exercising Program throughout the City.
- Continue Design of Hannegan Road Waterline Replacement.
- Perform East Lynden Pressure Zone Study.
- Complete update to Water Comprehensive Plan.
- Continue using Asset Management Program to build infrastructure asset data and continue work order management activities.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
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134
**Mission Statement:**

Provide debt payments for Public Works Trust Loan - Drinking Water SRF, USDA Rural Development Water Reservoir Loan, Whatcom County EDI Loan (water related portion), and Public Works Trust Loans – DWSRF supporting the construction of the new water treatment plant.

**2015 Highlights/2016 Goals and Objectives:**

- Provided principal, interest and related costs for PWTL – Drinking Water SRF Debt Fund, USDA Rural Development, PWTL – DWSRF - WTP and Whatcom County EDI Loan as required.

- Continue to provide debt payments as required.

**Budgetary Information**

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## 401/412 Water Capital Construction

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## 401/417 Water Debt

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<td><strong>$1,077,565</strong></td>
<td><strong>$1,081,712</strong></td>
<td><strong>$1,081,390</strong></td>
<td><strong>$1,484,785</strong></td>
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</table>

## 401/444 Water Facilities Capital Improvement

<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers Out</td>
<td>$21,835</td>
<td>$21,835</td>
<td>$21,835</td>
<td>$21,835</td>
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<tr>
<td><strong>TOTAL WATER FACILITIES CAPITAL IMP.</strong></td>
<td><strong>$21,835</strong></td>
<td><strong>$21,835</strong></td>
<td><strong>$21,835</strong></td>
<td><strong>$21,835</strong></td>
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## TOTAL EXPENDITURES

<table>
<thead>
<tr>
<th></th>
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<th>2015 ESTIMATED</th>
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<tbody>
<tr>
<td></td>
<td>$3,184,148</td>
<td>$4,079,345</td>
<td>$3,774,404</td>
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## NET CHANGES

<table>
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<tr>
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<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>389,850</td>
<td>(634,345)</td>
<td>896,928</td>
<td>(1,000,835)</td>
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<td>4,053,045</td>
<td>3,600,000</td>
<td>4,442,895</td>
<td>4,709,982</td>
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<td>$5,339,823</td>
<td>$3,798,047</td>
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137
UTILITY FUNDS

WATER FUND
ADDITIONAL WATER RELATED FUNDS

<table>
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<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>0</td>
<td>0</td>
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**Mission Statement:**

Provide itemization of:

- Fund 431 - USDA Rural Development Water Revenue Guaranty Fund
- Fund 450 - Water Source Revenue Fund
- Fund 451 - Water Treatment Plant Improvement Fund

**2015 Highlights/2016 Goals and Objectives:**

- Continue to provide debt payments as required (Fund 431).
- Continue to provide funds for water source research (Fund 450).
- Continue to provide funds for completion of all work related to the New Water Treatment Plant (Fund 451):
  - Relocation of electrical and communication facilities.
  - Demolish old Lynden Water Treatment Plant.
  - Project Close-out
  - Continue to process reimbursements from Drinking Water State Revolving Fund.
- Provide funds for other water related capital construction projects.
<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 ESTIMATED</th>
<th>2015 BUDGET</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Interest</td>
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<td>$275</td>
<td>$353</td>
<td>$275</td>
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<td>Non-Revenue</td>
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<td>31,193</td>
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<td><strong>TOTAL REVENUE</strong></td>
<td>$31,438</td>
<td>$31,468</td>
<td>$31,545</td>
<td>$31,468</td>
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<td><strong>EXPENDITURES</strong></td>
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<tr>
<td>Transfers Out</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
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<td>$0</td>
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<tr>
<td><strong>NET CHANGES</strong></td>
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<td>31,545</td>
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<td>$268,607</td>
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### 450 WATER SOURCE REVENUE (PROJ #2002-05)

<table>
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<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Intergovernmental</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Interest</td>
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<td>775</td>
<td>537</td>
<td>450</td>
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<tr>
<td>Non-Revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,026,500</td>
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<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$455</td>
<td>$775</td>
<td>$537</td>
<td>$1,626,950</td>
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<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Professional Services</td>
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<td>$250,000</td>
<td>$37,420</td>
<td>$600,000</td>
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<tr>
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<td>100</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Capital Outlay</td>
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<td>0</td>
<td>0</td>
<td>425,000</td>
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<tr>
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<td>601,500</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
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<tr>
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<td>(36,883)</td>
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<td>$150,675</td>
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### 451 WATER TREATMENT PLANT IMP. REVENUE

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<tr>
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<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$0</td>
<td>$2,000,000</td>
<td>$2,000,000</td>
<td>$0</td>
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<tr>
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<td>8,021,166</td>
<td>495,000</td>
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<td><strong>$9,537,500</strong></td>
<td><strong>$10,024,646</strong></td>
<td><strong>$495,000</strong></td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Supplies</td>
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<td>$40</td>
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<tr>
<td>Professional Services</td>
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<td>1,030,000</td>
<td>1,117,672</td>
<td>95,000</td>
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<td>Capital Outlay</td>
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<td>8,534,179</td>
<td>400,000</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
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<td><strong>$9,651,891</strong></td>
<td><strong>$495,000</strong></td>
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<tr>
<td><strong>NET CHANGES</strong></td>
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<td></td>
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<tr>
<td></td>
<td>972,858</td>
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<td>736,038</td>
<td>1,000,000</td>
<td>1,708,896</td>
<td>2,405,601</td>
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<tr>
<td><strong>FUND BALANCE DECEMBER 31</strong></td>
<td><strong>$1,708,896</strong></td>
<td><strong>$2,007,500</strong></td>
<td><strong>$2,081,651</strong></td>
<td><strong>$2,405,601</strong></td>
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</table>
**Utility Funds**

**Sewer Fund**

**Sewer Operations**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>5.5</td>
<td>5.5</td>
<td>5.5</td>
</tr>
</tbody>
</table>

**Mission Statement:**
Provide for efficient, cost effective, environmentally sound and safe planning for and management of the Wastewater Treatment Plant and pump station facilities for the City of Lynden.

**Services Provided:**
The smooth, efficient operation and maintenance of the Wastewater Treatment facility and sewer lift stations; maintain facility discharge compliance with Federal and State regulations.

**2015 Highlights:**
- Performed Wastewater Treatment Plant Aeration Upgrade.
- Rebuilt Wastewater Treatment Plant Grit System.
- Rebuilt Wastewater Treatment Plant AquaDisk filters.
- Purchased new forklift (to be shared with Water Treatment Plant).
- Worked with commercial businesses to improve compliance with City Code regulations regarding fats, oils and grease discharge into Publicly Owned Treated Works (POTW).
- Continued working with industrial users to renew contracts and NPDES permits.
- Obtained Outstanding Performance Award from Washington State Department of Ecology - no NPDES permit violations for the year. (6th straight year).
- Began building sewer plant assets and sewer plant recurring maintenance work orders in Asset Management Program.
- Hosted, for the 5th consecutive year, Lynden Christian Middle School student tour of sewer plant.
- Purchased new forklift (to be shared with Water Treatment Plant).
CONTINUED – SEWER OPERATIONS

2016 Goals and Objectives:

• Install oxidation ditch Improvements, including the replacement of an aeration rotor, addition of a new submersible mixer, and installation of a variable frequency drive (VFD).

• New Outfall design and construction.

• Replace Bank-1 UV System w/Controller.

• Telemetry Radio Replacement/Relocate master antenna.

• Achieve full NPDES compliance.

• Continue building sewer plant assets and sewer plant recurring maintenance work orders in Asset Management Program.

• Continue improvement of operator skills through outside training and obtaining required Continuing Education Credits (CEU) for certifications.

• Investigate sources of wastewater treatment plant loading.

• Continue making improvements to pump station telemetry, and controls and pumps.

• Continue to implement City Code regulations regarding fats, oils and grease discharge into Publicly Owned Treated Works (POTW).

• Develop and execute new contracts with Industrial Users.

• Continue update of Sewer Comprehensive Plan.

• Perform Inflow & Infiltration Study.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>$3,836,448</td>
<td>$2,746,935</td>
<td>$4,493,891</td>
</tr>
</tbody>
</table>

$ 3,836,448 $ 2,746,935 $ 4,493,891
Mission Statement:
Provide environmentally sound, efficient and effective management and operation of the Biosolids Utilization Program for the composting facility and land application programs.

Services Provided:
Provide cost effective operation, maintenance, and management to the biosolids utilization program; as well as operation of the compost facility, which includes regulatory compliance.

2015 Highlights:
• Continued compost give-away to citizens, including a pick up day at the Compost Plant where City staff helps load the compost.
• Maintained Biosolids Beneficial Use Permit (Whatcom County Health) and distributed over 2,050 yards of compost to citizens and businesses.
• Composted 100% of leaves collected from City streets.
• Met all state and federal regulations for Class A compost.

2016 Goals and Objectives:
• Continue to promote the benefits of biosolids use, through land application and through offering compost to the public.
• Continue to meet all federal and state regulations for Class A compost production.
• Utilize Class B biosolids in soil reclamation projects throughout the state.
• Increase sale of compost to interested parties.
• Continue to investigate other economical feedstock opportunities.
• Replace Erin Compost Screen with 6-Yard Hopper.
UTILITY FUNDS

SEWER FUND

SEWER DEBT

Employee (Full Time Equivalents) 2014 2015 2016
0 0 0

Mission Statement:


2015 Highlights/2016 Goals and Objectives:


- Continue to provide debt payments as required.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
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<th>2015</th>
<th>2016</th>
</tr>
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<tbody>
<tr>
<td>Actual</td>
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<td>$1,372,266</td>
<td>$1,362,071</td>
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<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>Budget</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Mission Statement:
Provide for efficient, cost effective, environmentally sound, and safe planning and management of the sewer collection system.

Services Provided:
The sewer system department provides sewer utility service to residents of the City through the collection system. Duties include general system maintenance, minor repair and construction. Sewer System personnel are responsible for the collection and transmission of effluent to the Sewer Operations’ facilities.

2015 Highlights:
- Continued preventative maintenance and ongoing upgrades associated with street projects.
- Continued Fats, Oils and Grease program (FOG) for sewer main camera inspection and continued inspections of existing sewer system.
- Continued annual sewer main jetting (20% of System).

2016 Goals and Objectives:
- Ongoing preventative maintenance program for collection system.
- Continue working with customers on the FOG program.
- Continue camera inspections of new and existing sewer lines.
- Purchase Cues Camera for pipeline inspections.
- Sewer Outfall Design Project – Nooksack River.
- Design East Lynden Sewer Extension - Northwood.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Actual</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>$ 834,094</td>
<td>$ 1,525,794</td>
<td>$865,651</td>
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</table>
## REVENUE

<table>
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<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$0</td>
<td>$0</td>
<td>$12,044</td>
<td>$0</td>
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<tr>
<td>Charges for Services</td>
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<td>Fines &amp; Penalties</td>
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<td><strong>TOTAL REVENUE</strong></td>
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## OPERATIONS

### EXPENDITURES

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<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
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<td>$250</td>
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<td>$163,776</td>
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<td><strong>TOTAL SEWER OPERATIONS</strong></td>
<td><strong>$1,348,042</strong></td>
<td><strong>$2,008,775</strong></td>
<td><strong>$1,306,509</strong></td>
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### BIOSOLIDS MANAGEMENT

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<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
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<td>$500</td>
<td>$35</td>
<td>$500</td>
</tr>
<tr>
<td>Insurance</td>
<td>$8,520</td>
<td>$12,550</td>
<td>$10,810</td>
<td>$8,750</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>$2,534</td>
<td>$7,500</td>
<td>$175</td>
<td>$5,000</td>
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<tr>
<td>Miscellaneous</td>
<td>$4,473</td>
<td>$2,500</td>
<td>$4,923</td>
<td>$2,500</td>
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<tr>
<td>Intergovernmental Services</td>
<td>$0</td>
<td>$1,500</td>
<td>$0</td>
<td>$1,500</td>
</tr>
<tr>
<td>Agency Disbursements</td>
<td>$0</td>
<td>$0</td>
<td>$11</td>
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<tr>
<td>Capital Outlay</td>
<td>$145,290</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td><strong>TOTAL BIOSOLIDS MANAGEMENT</strong></td>
<td><strong>$419,410</strong></td>
<td><strong>$262,650</strong></td>
<td><strong>$254,874</strong></td>
<td><strong>$264,060</strong></td>
</tr>
<tr>
<td>405/415 Sewer Capital Construction</td>
<td>2014 ACTUAL</td>
<td>2015 BUDGET</td>
<td>2015 ESTIMATED</td>
<td>2016 BUDGET</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>-------------</td>
<td>-------------</td>
<td>----------------</td>
<td>-------------</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Services</td>
<td>$0</td>
<td>$168,000</td>
<td>$55,190</td>
<td>$299,800</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>829,000</td>
<td>441,226</td>
<td>229,830</td>
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<tr>
<td><strong>TOTAL SEWER CAPITAL CONSTRUCTION</strong></td>
<td>$0</td>
<td>$997,000</td>
<td>$496,416</td>
<td>$529,630</td>
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</table>

<table>
<thead>
<tr>
<th>405/418 Sewer Debt Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt Service</td>
</tr>
<tr>
<td>Transfers Out</td>
</tr>
<tr>
<td><strong>TOTAL SEWER DEBT</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>405/419 Sewer System</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
</tr>
<tr>
<td>Personnel Benefits</td>
</tr>
<tr>
<td>Supplies</td>
</tr>
<tr>
<td>Professional Services</td>
</tr>
<tr>
<td>Communications</td>
</tr>
<tr>
<td>Travel</td>
</tr>
<tr>
<td>Taxes &amp; Operating Assessments</td>
</tr>
<tr>
<td>Operating Rentals &amp; Leases</td>
</tr>
<tr>
<td>Insurance</td>
</tr>
<tr>
<td>Public Utility Services</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
</tr>
<tr>
<td>Miscellaneous</td>
</tr>
<tr>
<td>Intergovernmental Services</td>
</tr>
<tr>
<td>Capital Outlay</td>
</tr>
<tr>
<td>Transfers Out</td>
</tr>
<tr>
<td><strong>TOTAL SEWER SYSTEM</strong></td>
</tr>
</tbody>
</table>

**TOTAL EXPENDITURES**

| $4,118,780 | $6,166,485 | $4,415,901 | $5,007,545 |

**NET CHANGES**

| 211,444 | (2,361,540) | 823,269 | (508,765) |

**FUND BALANCE JANUARY 1**

| 2,820,011 | 3,100,000 | 3,031,455 | 3,016,523 |

**FUND BALANCE DECEMBER 31**

| $3,031,455 | $738,160 | $3,854,724 | $2,507,758 |
UTILITY FUNDS
STORMWATER FUND

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

**Mission Statement:**

Provide environmentally sound, efficient and effective management of the storm drainage system.

**Services Provided:**

Some of the key administrative and engineering duties include comprehensive planning, compliance with governmental regulations, development and implementation of capital improvement projects, system budget management and maintenance of the system.

**2015 Highlights:**

- Continued capital project based budgeting.
- Continued system maintenance program of cleaning and jetting the system.
- Continue Storm Water Comprehensive Plan update.
- Continued second year program elements for NPDES Phase II.
- Applied for and received Department of Ecology Capacity Grant to assist with NPDES Phase II management.
- Acquired City ROW property for Pepin Creek.

**2016 Goals and Objectives:**

- Continue implementation of NPDES Phase II Permit requirements.
- Continue capital project based budgeting.
- Complete Stormwater Comprehensive Plan including Capital Improvement Plan.
- Continue design and develop funding strategies to construct Pepin Creek Basin.
- Provide soil erosion control plan reviews.
- Provide matching funds for Benson Road/Pepin Creek realignment projects.
- Apply for Stormwater Grants for water quality improvement projects.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Actual</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>$ 1,099,030</td>
<td>$ 999,275</td>
<td>$ 1,074,938</td>
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</table>
### STORMWATER REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$86,143</td>
<td>$0</td>
<td>$38,969</td>
<td>$158,969</td>
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<tr>
<td>Charges for Services</td>
<td>$519,316</td>
<td>$500,000</td>
<td>$575,886</td>
<td>$562,000</td>
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<tr>
<td>Fines &amp; Penalties</td>
<td>$5,315</td>
<td>0</td>
<td>$4,260</td>
<td>$1,755</td>
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<tr>
<td>Interest</td>
<td>$770</td>
<td>2,000</td>
<td>841</td>
<td>2,000</td>
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<tr>
<td>Other Revenue</td>
<td>$10,835</td>
<td>$11,275</td>
<td>$10,635</td>
<td>$11,125</td>
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<tr>
<td>Non-Revenue</td>
<td>1,914</td>
<td>0</td>
<td>1,340</td>
<td>120,000</td>
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<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$624,293</strong></td>
<td><strong>$513,275</strong></td>
<td><strong>$631,931</strong></td>
<td><strong>$855,849</strong></td>
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### EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$87,428</td>
<td>$91,300</td>
<td>$101,128</td>
<td>$94,039</td>
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<td>Personnel Benefits</td>
<td>29,396</td>
<td>32,400</td>
<td>32,825</td>
<td>35,735</td>
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<tr>
<td>Supplies</td>
<td>8,316</td>
<td>10,000</td>
<td>16,606</td>
<td>12,500</td>
</tr>
<tr>
<td>Professional Services</td>
<td>175,385</td>
<td>222,400</td>
<td>102,567</td>
<td>408,400</td>
</tr>
<tr>
<td>Communications</td>
<td>384</td>
<td>1,000</td>
<td>487</td>
<td>1,000</td>
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<tr>
<td>Travel</td>
<td>16</td>
<td>1,000</td>
<td>15</td>
<td>1,000</td>
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<tr>
<td>Taxes &amp; Operating Assessments</td>
<td>8,195</td>
<td>7,500</td>
<td>9,524</td>
<td>8,500</td>
</tr>
<tr>
<td>Operating Rentals &amp; Leases</td>
<td>2,213</td>
<td>2,000</td>
<td>1,263</td>
<td>2,000</td>
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<tr>
<td>Insurance</td>
<td>2,300</td>
<td>3,360</td>
<td>3,424</td>
<td>2,500</td>
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<td>Public Utility Services</td>
<td>1,010</td>
<td>2,500</td>
<td>383</td>
<td>2,500</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>8,270</td>
<td>8,500</td>
<td>7,128</td>
<td>8,500</td>
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<tr>
<td>Miscellaneous</td>
<td>8,466</td>
<td>3,500</td>
<td>35,819</td>
<td>34,500</td>
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<tr>
<td>Agency Disbursements</td>
<td>0</td>
<td>0</td>
<td>1,365</td>
<td>683</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>118,061</td>
<td>9,750</td>
<td>12,658</td>
<td>61,827</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>175,138</td>
<td>321,800</td>
<td>134,292</td>
<td>308,878</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>$624,578</strong></td>
<td><strong>$717,010</strong></td>
<td><strong>$459,484</strong></td>
<td><strong>$982,562</strong></td>
</tr>
</tbody>
</table>

### NET CHANGES

|                      | (285)       | (203,735)   | 172,447       | (126,713)   |

### FUND BALANCE JANUARY 1

|                      | 444,326     | 486,000     | 444,041       | 219,089     |

### FUND BALANCE DECEMBER 31

|                      | $444,041    | $282,265    | $616,488      | $92,376     |
UTILITY FUNDS

STORMWATER FUND
ADDITIONAL STORMWATER RELATED FUNDS

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee (Full Time Equivalents)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Mission Statement:

Provide itemization of:

- Fund 432 - ULID No. 2008-1 Fund.

2015 Highlights/2016 Goals and Objectives:

- Provide funds for debt payment as required.
- Provide funding for Benson Road/Pepin Creek Project.
## REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2014 Actual</th>
<th>2015 Budget</th>
<th>2015 Estimated</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fines &amp; Penalties</td>
<td>$224</td>
<td>$150</td>
<td>$231</td>
<td>$50</td>
</tr>
<tr>
<td>Interest</td>
<td>$254</td>
<td>$400</td>
<td>$282</td>
<td>$200</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$166,773</td>
<td>$154,705</td>
<td>$238,291</td>
<td>$150,000</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$167,251</strong></td>
<td><strong>$155,255</strong></td>
<td><strong>$238,804</strong></td>
<td><strong>$150,250</strong></td>
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## EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>2014 Actual</th>
<th>2015 Budget</th>
<th>2015 Estimated</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt Service</td>
<td>$232,205</td>
<td>$230,275</td>
<td>$229,980</td>
<td>$227,263</td>
</tr>
</tbody>
</table>

**TOTAL EXPENDITURES**

|                      | **$232,205**| **$230,275**| **$229,980**   | **$227,263**|

## NET CHANGES

<table>
<thead>
<tr>
<th></th>
<th>2014 Actual</th>
<th>2015 Budget</th>
<th>2015 Estimated</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Balance January 1</td>
<td>268,064</td>
<td>194,650</td>
<td>203,110</td>
<td>196,650</td>
</tr>
</tbody>
</table>

**Fund Balance December 31**

|                      | **$203,110**| **$119,830**| **$211,934**   | **$119,637**|
### 433 2008 ULID NO. 2008-1 GUARANTY REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>$225</td>
<td>$350</td>
<td>$292</td>
<td>$200</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$225</td>
<td>$350</td>
<td>$292</td>
<td>$200</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>NET CHANGES</strong></td>
<td>225</td>
<td>350</td>
<td>292</td>
<td>200</td>
</tr>
<tr>
<td>FUND BALANCE JANUARY 1</td>
<td>225,886</td>
<td>226,108</td>
<td>226,111</td>
<td>226,334</td>
</tr>
<tr>
<td>FUND BALANCE DECEMBER 31</td>
<td>$226,111</td>
<td>$226,458</td>
<td>$226,403</td>
<td>$226,534</td>
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</table>
### 480 MAIN ST FISHTRAP CRK CULV REPLACEMENT REVENUE

**REVENUE**

<table>
<thead>
<tr>
<th></th>
<th>2014 Actual</th>
<th>2015 Budget</th>
<th>2015 Estimated</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$781,652</td>
<td>$25,000</td>
<td>$35,836</td>
<td>$0</td>
</tr>
<tr>
<td>Interest</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>613,628</td>
<td>30,500</td>
<td>110</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$1,395,282</td>
<td>$55,500</td>
<td>$35,946</td>
<td>$0</td>
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</table>

### MAIN ST FISHTRAP CRK CULV REPLACEMENT EXPENDITURES

**EXPENDITURES**

<table>
<thead>
<tr>
<th></th>
<th>2014 Actual</th>
<th>2015 Budget</th>
<th>2015 Estimated</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Services</td>
<td>$135,154</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Intergovernmental Services</td>
<td>141</td>
<td>0</td>
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</tr>
<tr>
<td>Capital Outlay</td>
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<tr>
<td>Transfers Out</td>
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<td>25,500</td>
<td>35,946</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$1,397,649</td>
<td>$55,500</td>
<td>$35,946</td>
<td>$0</td>
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</tbody>
</table>

**NET CHANGES**

<table>
<thead>
<tr>
<th></th>
<th>2014 Actual</th>
<th>2015 Budget</th>
<th>2015 Estimated</th>
<th>2016 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2,367)</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**FUND BALANCE JANUARY 1**

|                  | 2,367       | 0           | 0              | 0           |

**FUND BALANCE DECEMBER 31**

|                  | $0          | $0          | $0             | $0          |
UTILITY FUNDS

AIRPORT

2014 2015 2016

Employees .25 .25 .25
Volunteers 5 5 5

Mission Statement:

• To manage the airport as a safe and attractive facility with essential services for
general aviation aircraft that supports emergency response, attracts airport friendly
businesses, and provides recreational and learning opportunities for the community.

Services Provided:

• Transportation infrastructure, including aircraft landing and parking facility, and
fueling services for general aviation.

2015 Highlights:

• Continued refinement of airport administration activities.
• Enhanced airport maintenance through work of Public Works crew and airport
volunteers.
• Updated Washington State Airport Information System and Capital Improvement
Plan.
• Hosted successful annual Airport Open House – focus on youth activities.
• Completed fuel purchases with average sales for the year.

2016 Goals and Objectives:

• Continue operations and maintenance in a manner that supports safety for airport
users and community, performing essential maintenance by PW crew.
• Identify operating efficiencies and strategies for improving fuel sales to improve
financial viability.
• Explore alternative fuel supplier options.
• Update user fees and charges for 2017 Budget.
• Increase airport community support through Airport Open House and other outreach
activities.

<table>
<thead>
<tr>
<th>Budgetary Information</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>$96,538</td>
<td>$84,740</td>
<td>$73,075</td>
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<tr>
<td>Actual Budget</td>
<td></td>
<td></td>
<td></td>
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</table>
### 420 LYNDEN AIRPORT REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$4,681</td>
<td>$6,000</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>46,834</td>
<td>55,500</td>
<td>50,508</td>
<td>58,000</td>
</tr>
<tr>
<td>Interest</td>
<td>17</td>
<td>0</td>
<td>21</td>
<td>10</td>
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<tr>
<td>Other Revenue</td>
<td>2,014</td>
<td>1,760</td>
<td>1,175</td>
<td>1,215</td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>23,701</td>
<td>21,480</td>
<td>1,417</td>
<td>13,850</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$77,247</strong></td>
<td><strong>$84,740</strong></td>
<td><strong>$53,121</strong></td>
<td><strong>$73,075</strong></td>
</tr>
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</table>

### 420/430 OPERATIONS

<table>
<thead>
<tr>
<th></th>
<th>2014 ACTUAL</th>
<th>2015 BUDGET</th>
<th>2015 ESTIMATED</th>
<th>2016 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$5,902</td>
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<td>$4,246</td>
<td>$8,240</td>
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<tr>
<td>Personnel Benefits</td>
<td>2,910</td>
<td>5,022</td>
<td>1,416</td>
<td>5,026</td>
</tr>
<tr>
<td>Supplies</td>
<td>42,513</td>
<td>42,200</td>
<td>32,397</td>
<td>32,650</td>
</tr>
<tr>
<td>Professional Services</td>
<td>463</td>
<td>853</td>
<td>0</td>
<td>1,000</td>
</tr>
<tr>
<td>Communications</td>
<td>482</td>
<td>600</td>
<td>513</td>
<td>500</td>
</tr>
<tr>
<td>Taxes &amp; Operating Assessments</td>
<td>3,336</td>
<td>2,500</td>
<td>3,626</td>
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2016 CAPITAL OUTLAY/IMPROVEMENT BUDGET
Current Year Schedules:

The Capital Outlay/Improvement Schedule describes the 2016 appropriations for capital outlay by fund, department, and item. Funds are indicated by a bold print.

This funding schedule reflects use of current operating revenue and allocation, in some cases, of reserve funds set aside for capital equipment purchases and replacement.

Some capital expenditures are based on purchases in a “current year” budget and some are based on the capital facilities improvement plans for each department and/or fund.

The use of current year resources for capital outlay in the 2016 Adopted Budget is as follows:
# City of Lynden

## Capital Outlay Improvement Plan

### 2016

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
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<td>Speaker System Annex</td>
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<td>Vests</td>
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<td>Operations</td>
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158
## City of Lynden
### Capital Outlay
### Improvement Plan
### 2016

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<th>Department/Fund</th>
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<td>Water Capital Construction</td>
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<td>20,000</td>
<td>Public Works Vehicle &amp; Equipment</td>
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<td>Infrastructure</td>
<td>Pepin Creek</td>
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<td><strong>Total Stormwater</strong></td>
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# City of Lynden

## Capital Outlay Improvement Plan

2016

<table>
<thead>
<tr>
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<th>Department/Fund</th>
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<tr>
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<td>Riverview Road Gap</td>
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**Total Infrastructure-Capital Projects**  
$4,454,200

**Grand Total of Capital Outlay Improvements**  
$7,340,801
PERSONNEL SECTION
LYNDEN VOTERS

MAYOR
Scott Korthuis

CITY COUNCIL
G. Bode
D. Burns
R. DeValois
T. Gelder
J. Kuiken
N. Laninga
B. Lenssen

CITY ADMINISTRATOR/
CITY CLERK
Mike Martin

FIRE CHIEF
Gary Baar

ASST. FIRE CHIEF
Robert Spinner

SUPPORT SERVICE MANAGER
Sandi Dalessandro

A SHIFT
Lt. Chad Baar
FF Ryan Winkler
FF Patrick Williams
FF Marcus DeBoer

VOLUNTEER FIREFIGHTERS
Wade Green
Robert Yable
Caleb Monroe
Jesse Hanson
Leo Cardenas
Andy Tjoelker

B SHIFT
Lt. Branden Brink
FF Kevin DeBoer
FF Paul Plushakov
FF Marc Davis

VOLUNTEER FIREFIGHTERS
Brian BottaPillo
Michael Richardson
David Pash
Kristian Koeppen
Gabe Nelson
Josef Bailey

C SHIFT
Lt. Michael Whittley
FF Tim Chartier
FF Corey Butler

VOLUNTEER FIREFIGHTERS
Seth Wiedkamp
Damon Winters
Joseph Biondolillo
Carrie Segaar
Anthony Taylor
Taylor Top
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<tr>
<td>Mayor (Part-time)</td>
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</tr>
<tr>
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<td>Mike Martin</td>
<td>11-01-93 (Combined w/City Clerk in 1997)</td>
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<td>Vanessa Roebuck</td>
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<td>Deputy City Clerk</td>
<td>Pam Brown</td>
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<td>Court Clerk</td>
<td>Tammy Graham</td>
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<td>Court Administrative Assistant</td>
<td>Tammy DeZeeuw</td>
<td>03-10-04</td>
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<tr>
<td>Computer Support Technician</td>
<td>Laurie McNealy-Shiu</td>
<td>06-23-14</td>
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<td>Network Administrator</td>
<td>Nicholas Miener</td>
<td>04-28-14</td>
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<td>Finance</td>
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<td>Sirke Salminen</td>
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<td>Jamie Noteboom</td>
<td>01-01-88</td>
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<td>Linda Handy</td>
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<td>Senior Accounting Technician</td>
<td>Stacy Christensen</td>
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<tr>
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<tr>
<td>Lieutenant</td>
<td>Branden Brink</td>
<td>12-12-08</td>
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<td>Marcus DeBoer</td>
<td>03-01-09</td>
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<tr>
<td>Firefighter</td>
<td>Kevin DeBoer</td>
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<td>Firefighter</td>
<td>Paul Pluschakov</td>
<td>01-01-13</td>
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<tr>
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<tr>
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<td>Marc Davis</td>
<td>01-01-13</td>
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<tr>
<td>Firefighter</td>
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* Provided by Human Resources
## CITY OF LYNDEN

### HISTORY OF STAFF POSITIONS*

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<th>INCUMBENT</th>
<th>DATE POSITION AUTHORIZED</th>
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<tbody>
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<tr>
<td>Parks and Recreation Director</td>
<td>Vern Meenderinck</td>
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<tr>
<td>Recreational Coordinator</td>
<td>Nancy Norris</td>
<td>01-18-00</td>
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<tr>
<td>Park Maintenance Worker II</td>
<td>Fredric Faupel</td>
<td>01-02-85</td>
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<td>Joseph Owens</td>
<td>01-03-05</td>
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<tr>
<td>Park Maintenance Worker II</td>
<td>Derrik Sanford</td>
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<tr>
<td>Park Maintenance Worker II</td>
<td>Sam Larson</td>
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<td>Amy Harksell</td>
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<tr>
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</tr>
<tr>
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<tr>
<td>Chief of Police</td>
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<td>06-16-90</td>
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<tr>
<td>Deputy Chief</td>
<td>John Billester</td>
<td>01-01-06</td>
</tr>
<tr>
<td>Support Services Manager</td>
<td>Marilyn Wyss</td>
<td>02-28-05</td>
</tr>
<tr>
<td>Records/Communications Specialist</td>
<td>Holly Vega</td>
<td>03-05-01</td>
</tr>
<tr>
<td>Records/Communications Specialist</td>
<td>Dawn Castle</td>
<td>03-05-01</td>
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<td>D. Lee Beld</td>
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<tr>
<td>Codes Enforcement Officer</td>
<td>Richard Johal</td>
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* Provided by Human Resources
## CITY OF LYNDEN

### HISTORY OF STAFF POSITIONS*

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<td>Program &amp; Environmental Coordinator</td>
<td>Mark Sandal</td>
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<td>GIS Analyst</td>
<td>Christina Brewer</td>
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<td>08-11-03</td>
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<td>Phillip Dykstra</td>
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<td>Robert Patrick</td>
<td>05-17-13</td>
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* Provided by Human Resources
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<td>Administration</td>
<td>6 full-time 1 part-time</td>
<td>7 full-time 1 part-time</td>
<td>7 full-time 1 part-time</td>
<td>7 full-time 1 part-time</td>
<td>7 full-time 1 part-time</td>
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<tr>
<td>includes Municipal Court</td>
<td>(mayor)</td>
<td>(mayor)</td>
<td>(mayor)</td>
<td>(mayor)</td>
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<tr>
<td>Fire</td>
<td>9 full-time + volunteers</td>
<td>9 full-time + volunteers</td>
<td>12 full-time + volunteers</td>
<td>14 full-time + 3 part-time + volunteers</td>
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<tr>
<td>Parks</td>
<td>6 full-time + 4 Seasonal</td>
<td>6 full-time + 4 Seasonal</td>
<td>6 full-time + 4 Seasonal</td>
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<td>Planning</td>
<td>1 full-time + 1 @ ¼ time to be split with Public Works 1 part-time</td>
<td>1 full-time + 1 @ ¼ time split with Public Works 1 part-time</td>
<td>1 full-time + 1 @ ¼ time split with Public Works 1 part-time</td>
<td>1 full-time + 1 @ ¼ time split with Public Works 1 part-time</td>
<td>1 full-time 2 part-time</td>
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<td>Police</td>
<td>18 full-time + volunteers</td>
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<tr>
<td>Public Works</td>
<td>24 full-time + 1 @ ¾ time to be split with Planning + 3 Seasonal Workers</td>
<td>24 full-time + 1 @ ¾ time split with Planning + 3 Seasonal Workers</td>
<td>24 full-time + 1 @ ¾ time split with Planning + 3 Seasonal Workers</td>
<td>24 full-time + 1 @ ¾ time split with Planning + 3 Seasonal Workers</td>
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<td><strong>TOTALS</strong></td>
<td>70 full-time 2 part-time 7 Seasonal</td>
<td>71 full-time 2 part-time 7 Seasonal</td>
<td>75 full-time 2 part-time 7 Seasonal</td>
<td>76 full-time 5 part-time 6 Seasonal</td>
<td>76 full-time 3 part-time 6 seasonal</td>
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STATISTICS

Following are several examples of statistical information related to increases in population, residential dwelling units, sewer lines, water connections and storm systems. All are an indication of increasing service demands and relate to budgetary changes.
## CITY OF LYNDEN ANNUAL STATISTICS
### YEAR END 2015

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<td>POPULATION: People</td>
<td>13,090</td>
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<td>Single Family Residential (New Construction Permits) Dwelling Units</td>
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<td>Multi-Family Including Duplex (New Construction Permits) Dwelling Units</td>
<td>67</td>
<td>43</td>
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<td>Total New Residential: Dwelling Units</td>
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<td>90</td>
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<td>106</td>
<td>135</td>
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<td>TOTAL PERMITS issued: All Types See Note A</td>
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<td>661</td>
<td>662</td>
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<td>614</td>
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<td>150 Watt PSE:</td>
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<td>157</td>
<td>138</td>
<td>142</td>
<td>100</td>
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<td>Pipe Miles</td>
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<td>Total Treated Million Gallons</td>
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<td>411</td>
<td>399</td>
<td>403</td>
<td>434</td>
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<td>408</td>
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<td>Biosolids Processed (See Note D) Dry Tons</td>
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<td>517</td>
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<td>Total Treated Million Gallons</td>
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<td>620</td>
<td>609</td>
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<td>667</td>
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<td>Peak Day Usage MG/Day</td>
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**NOTE A:** All Type Permits includes New Construction, Fences, Remodels/Additions, Signs, and all other misc. permits

**NOTE B:** 2013 Comm/Ind permits included new WTP, and 3 Equipment storage/maintenance bldgs (No retail)

**NOTE C:** 2015 Projects - N Prairie Plat Ph 3 Div 2 and Div 3 (Sedge St, Fescue St, Aaron Dr), J & S Van Mersbergen Short Plat, Kok Road Apts Short Plat, WMS Short Plat (Curt Maberry Rd), Engels N Prairie Short Plat, N Prairie Villas SP 1-3 (NA)

**NOTE D:** Biosolids - 1,062,774 lbs
CITY OF LYNDEN

Single Family Residence - Permits Issued
New Construction 2005 - 2015

Year | Permits
---|---
2005 | 104
2006 | 83
2007 | 51
2008 | 39
2009 | 33
2010 | 60
2011 | 85
2012 | 73
2013 | 55
2014 | 47
2015 | 59

Multi Family Permits Issued (Including Duplexes)
New Construction 2005 - 2015

Year | Permits | Units
---|---|---
2005 | 11 | 12
2006 | 28 | 14
2007 | 9 | 20
2008 | 1 | 14
2009 | 4 | 8
2010 | 7 | 7
2011 | 11 | 11
2012 | 33 | 8
2013 | 62 | 9
2014 | 43 | 17
2015 | 67 | 17

Commercial Permits Issued
New Construction 2005 - 2015

Year | Permits
---|---
2005 | 10
2006 | 3
2007 | 3
2008 | 4
2009 | 1
2010 | 2
2011 | 0
2012 | 3
2013 | 4
2014 | 0
2015 | 4
CITY OF LYNDEN
POLICE REPORTS

2015  4327
2014  4082
2013  4619
2012  2922
2011  4100
2010  4135
2009  3905
2008  3737
2007  4029
2006  3920
2005  3601

TRAFFIC INFRACTIONS

2015  1372
2014  2303
2013  1795
2012  1158
2011  1278
2010  1609
2009  1204
2008  934
2007  1227
2006  1416
2005  1204
This glossary identifies terms used in this budget. Accounting terms are defined in general, non-technical terms. For more precise definitions of these terms, the reader should refer to the state BARS manual.

**Account:** A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

**Accounting System:** The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

**Accrual Basis Accounting:** A method of accounting for revenues and expenses when earned or incurred instead of when cash is received or spent.

**Appropriation:** A legal authorization granted by the City Council to make expenditures and to incur obligations for a specific purpose or program. Usually granted for a one-year period.

**Assessed Valuation:** The estimated value placed upon real or personal property as the basis for levying property taxes.

**Audit:** An examination to determine the accuracy and validity of records and reports by an agency whose duty it is to make sure the City conforms with established procedures and policies.

**BARS:** Standards for Budgeting, Accounting, and Reporting System. The manual from the state of Washington contains the rules established by the state Auditor’s Office that City of Lynden is required to use.

**Base Budget:** The ongoing cost to maintain the current level of service. Inflation is included in the budget without increasing any level of service.

**Benefits:** The City provides employee benefits such as social security, retirement, worker’s compensation, medical insurance, dental insurance and vision insurance.

**Bond:** A written promise to pay a specific sum of money (principal) at a specified future date along with periodic interest rate. Bonds are typically used for long-term debt to pay for a particular capital expenditure.
**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the terms usually indicates a financial plan for a single fiscal year.

**Capital Assets:** Assets of significant value that have a useful life greater than three years and have an initial cost greater than $5000. Also referred to as fixed assets.

**Capital Projects:** Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a facility or roadway.

**Cash Basis Accounting:** The method of accounting where revenues are recorded when received and expenditures are recorded when paid.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**Councilmanic Bonds:** Bonds issued with the approval of the City Council, as opposed to bonds that must be approved by public vote. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation.

**Debt Service:** The annual payment of principal and interest on the City's indebtedness.

**Department:** Refers to an organizational unit. In LY Men this term refers to a number of such units: Legislative Department, Executive Department, Finance Department, Planning Department, Community Development Department, Police Department, Fire Department and Public Works Department.

**Enterprise Fund:** See Utility Fund.

**FTE:** Stands for Full-Time Equivalent and is a numerical expression that indicates the amount of time a position has been budgeted. A position budgeted at 40 hours per week for twelve months equals 1.0 FTE. A position budgeted at 20 hours per week is equivalent to .5 FTE.

**Fund:** An accounting entity with its own self-balancing set of accounts that include both revenues and expenditures.

**Fund Balance:** The excess of an entity's assets over its liabilities in a particular fund. A negative fund balance is a deficit.

**General Fund:** In the City budget, this fund is divided into departments.
**General Obligation Bonds**: Bonds for which the full faith and credit of the issuing government are pledged for payment.

**Grants**: A contribution of assets (usually cash) by one government unit or other organization to be used or spent for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the state and federal governments.

**Interfund Transfers**: Amounts transferred from one City fund to another.

**Intergovernmental Revenue**: Grants, entitlements, shared revenues and payment for goods and services by one government entity to another.

**Levy**: To impose a tax, special assessment or service charge for the support of government activities. The term most commonly refers to the real and personal property tax levy.

**Levy Rate**: The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per $1,000 of assessed valuation. The rate, when applied to the total assessed valuation within the City, may not generate an amount of property tax more than what is specified under state law.

**LEOFF**: A state retirement system for law enforcement personnel of the City.

**Licenses and Permits**: Charges for the issuance of licenses and permits. Licenses are required by municipalities for selected trades, occupations and other activities for regulatory purposes. Permits are issued to aid regulation of new business activities.

**L.I.D.**: Stands for Local Improvement District. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Modified Accrual Accounting**: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure." Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most government funds.

**Operating Budget**: The annual appropriation to maintain the provision of City services to the public.
Operating Transfer In/Out: Transfers from/to other funds that are not related to rendering of service.

Other Services and Charges: A basic classification for services other than personnel services that are needed by the City. This budget item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

Preliminary Budget: The Mayor's recommended City budget submitted to the City Council and public by November of each year.

PERS: Stands for Public Employees Retirement System. This retirement plan is operated by the state of Washington for all City employees, other than law enforcement and fire fighter personnel.

Reserve: A segregation of assets to provide for future use toward a specified purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances (also called beginning cash).

Revenue: Income received by the City to support programs or services to the community. "Revenue" includes such items as taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

Revenue Bond Anticipation Note: Short-term, interest-bearing note issued by a government in anticipation of revenues to be received at a later date.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific source for some future period; typically, a year.

Salaries and Wages: Amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

Service/Performance Measures: Specific quantitative measures of work performed within an activity or program (i.e., total miles of streets cleaned). Also, a quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

Special Assessment Debt: Principal and interest on bonds related to Local Improvement Districts. This type of debt is callable when money is available to make payments (this occurs when prepayments are received from property owners).
**Special Revenue Funds:** General government funds where the source of revenue is dedicated to a specific purpose.

**Taxes:** Levied by a government for the purpose of financing services performed for the common benefit. Taxes do not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. The term also does not include charges for services rendered only to those who pay, for example, sewer service charges. See Enterprise Funds.

**Transfers:** See Operating Transfers In/Out.

**U.L.I.D:** Stands for Utility Local Improvement District. A compulsory levy made against certain properties to defray part or all of the cost of a specific utility related improvement or service deemed to primarily benefit those properties. Bonds issued are considered revenue related.

**Utility Fund:** Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Also referred to as Enterprise Funds.

**Warrant:** An order drawn by the legislative body or an officer of a government upon its treasurer directing the latter to pay a specified amount to the person named or to the bearer.