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NOV 27 2023

WHATCOM COUNTY COUNCIL

WHATCOM COUNTY CEMETERY DISTRICT 10

RESOLUTION No. 2023 - 2

CERTIFICATION OF WHATCOM COUNTY TAX LEVY AMOUNTS 2023 LEVY FOR 2024 TAXES

WHEREAS, the commissioners of **CEMETERY DISTRICT 10** have met at the regular monthly meeting of the board of commissioners on November 13, 2023 and considered its budget for the calendar year **2024** pursuant to RCW 84.55.120 and then adopted Resolution No. 2023-1, Increase in Real Property Tax Levy; and,

WHEREAS, in accordance with RCW 84.52.020, a representative of **CEMETERY DISTRICT 10**, is required to certify to the county legislative authority, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the district and file such certified budget with the clerk of the county legislative authority on or before the thirtieth day of November. The Whatcom County Assessor's office has stipulated in a notice dated October 9, 2023, to **CEMETERY DISTRICT 10** that the 2024 budget must be submitted to County Council by November 30, 2023, and,

WHEREAS, the commissioners certify that the Whatcom County Levy Amounts – 2023 Levy for 2024 taxes, includes the prior year's actual levy amount, the percentage increase of 3.42401% adopted in Resolution No. 2023-1 as well as the estimated levy request for new construction, state assessed property, annexation addition and refund amount of \$483.49; and,

WHEREAS, the total **2023 Levy for 2024 Taxes** may be summarized as follows:

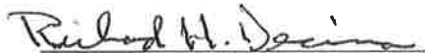
Actual levy for previous year	\$173,749.30
Increase per Resolution No. 2023-1	5,949.19
Levy request for new construction et al (Est.)	5,000.00
Contingencies of 5% of Total Expenses	9,476.00
Refund	<u>483.49</u>
Total 2023 Levy for 2024 Taxes	\$194,657.98

and now therefore,

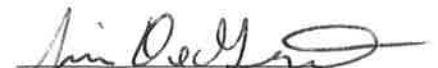
BE IT RESOLVED, by the commissioners of **CEMETERY DISTRICT 10** that this resolution for the **2023 Tax Levy for 2024** of **\$194,657.98**, along with the 2024 budget, is to be presented by Commissioner Richard H. Decima to the clerk of the legislative authority on or before November 30, 2023.

ADOPTED at the regular monthly meeting of the Board of Commissioners of **CEMETERY DISTRICT 10** this 13th day of November 2023.

(Out of the state on
personal business)


Richard H. Decima
Commissioner
Position #1

John M. Kershner
Commissioner
Position #2


Jim DeGroot
Commissioner
Position #3


Jerrie Luginbill
Secretary

SEAL

**WHATCOM COUNTY CEMETERY DISTRICT 10
REVENUE AND EXPENSE BUDGET
FOR 2024**

Updated by RHD November 13, 2023

	ACCOUNT NUMBER	2024 BUDGET
REVENUES		
Tax collections	4311-1000	179,698
Levy for refund		483
Plot sales	4343-6000	62,500
Memorial Stone Inscription	4343-6011	1,500
Investment interest	4361-1100	1,000
Investment interest - WCIP fees	4361-1100	(100)
Billboard income	4369-9001	7,500
Other	4369-9099	300
TOTAL REVENUES		252,881
LESS: SALARIES, WAGES AND FEES		
Commissioner - Position #1 RHD	6110-0001	13,000
Commissioner - Position #2 JMK	6110-0002	13,000
Commissioner - Position #3 JD	6110-0003	13,000
Secretary - JKL	6110-0004	33,000
Other - Caretaker - JL	6110-0005	32,000
Other Temp	6110-9999	3,000
Staff Bonuses	6110-9999	700
TOTAL PAYROLL EXPENSES		107,700
LESS: PAYROLL RELATED EXPENSES		
Social Security (FICA)	6631-0001	8,000
Medicare	6631-0002	1,800
Federal Unemployment Tax (ER FUTA)	6631-0003	600
Labor & Industries Workmen's Comp (L&I)	6631-0004	1,900
WA State Unemployments Ins. (WA ER SU)	6631-0005	4,000
Payroll service fee	7190-2801	1,400
TOTAL PAYROLL RELATED EXP.		17,700
LESS: OTHER EXPENSES		
Cemetery care - Lynden	6630-0001	23,000
Cemetery care - Greenwood	6630-0002	10,000
Columbaria Garden		62,000
Legal services	6630-2601	600
Advertising	7190-2291	4,800
Audit	7190-7001	4,000
Cemetery supplies	7190-1241	3,600
Computer/software support	7190-0022	600
Election expenses	7190-5001	10,000
Flags	7190-1303	5,000
Flag Display	7190-1301	4,500
Insurance	7190-3501	5,300
Internet	7190-2311	2,000
Irrigation - Lynden water	7190-0013	600
Irrigation supplies - Lynden	7190-0011	1,000
Irrigation supplies - Greenwood	7190-0012	300
Landscaping, trees, grass planting - Greenwood	7190-1102	2,000
Landscaping, trees, grass planting - Lynden	7190-1101	3,000
Lawn applications - Greenwood	7190-1002	3,600
Lawn applications - Lynden	7190-1001	2,400
Maintenance equipment	7190-8005	1,000
Maintenance	7190-1221	2,400
Membership	7190-3601	175
Memorial Day	7190-6501	600
Mole/pest extermination - Greenwood	7190-1192	500
Mole/pest extermination - Lynden	7190-1191	300
Office equipment	7190-8001	500
Office supplies	7190-2101	1,500
Other	7190-9999	3,000
PO Box Rental	7190-3001	200
Plumbing & Electrical	7190-1291	1,800
Postage	7190-3002	200
Power - Greenwood	7190-3252	1,000
Power - Lynden	7190-3251	1,300
Printing	7190-2131	400
Rental Equipment	7190-8006	600
Restroom supplies/cleaning	7190-1251	1,800
Roof maintenance	7190-1231	600
Road Maintenance	7190-1261	2,400
Sign maintenance	7190-1201	300
Soil Testing	7190-1175	300
Telephone	7190-3101	1,800
Tours	7190-6001	1,250
Travel	7190-3301	4,800
Tree maintenance	7190-1301	3,600
Tree removal	7190-1302	6,000
Tree replanting	7190-1303	1,000
Veterans' bronze medallions	7190-4001	500
Water (Office)	7190-3201	800
Water Testing	7190-3291	300
Website	7190-2301	300
TOTAL OTHER EXPENSES		189,525
Contingencies of 5%		9,476
TOTAL ALL EXPENSES		324,401
NET REVENUES & (EXPENSES)		(71,520)