



Whatcom County

COUNTY COURTHOUSE
311 Grand Avenue, Ste #105
Bellingham, WA 98225-4038
(360) 778-5010

Agenda Bill Master Report

File Number: AB2024-731

File ID:	AB2024-731	Version:	1	Status:	Adopted
File Created:	10/25/2024	Entered by:	MMiterko@co.whatcom.wa.us		
Department:	Finance Division	File Type:	Ordinance Requiring a Public Hearing		
Assigned to:	Council	Final Action:	11/19/2024		
Agenda Date:	11/19/2024	Enactment #:	ORD 2024-062		
Related Files:					

Primary Contact Email: atan@co.whatcom.wa.us

TITLE FOR AGENDA ITEM:

Ordinance authorizing the levy of taxes for County and State Purposes in Whatcom County, Washington for the year of 2025

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

The proposed ordinance adopts the Whatcom County 2025 property tax levy.

HISTORY OF LEGISLATIVE FILE

Date:	Acting Body:	Action:	Sent To:
11/06/2024	Council	INTRODUCED FOR PUBLIC HEARING	Council
		Aye: 7 Buchanan, Byrd, Donovan, Elenbaas, Galloway, Scanlon, and Stremler	
		Nay: 0	
11/19/2024	Council	ADOPTED	
		Aye: 4 Buchanan, Donovan, Galloway, and Scanlon	
		Nay: 3 Byrd, Elenbaas, and Stremler	

Attachments: Proposed Ordinance, Notice of Hearing after 11.6.2024

PROPOSED BY: Executive
INTRODUCTION DATE: November 6, 2024

ORDINANCE NO. 2024-062

**ORDINANCE AUTHORIZING THE LEVY OF TAXES
FOR COUNTY AND STATE PURPOSES
IN WHATCOM COUNTY, WASHINGTON,
FOR THE YEAR OF 2025**

WHEREAS, pursuant to Home Rule Charter Section 6.10 the County Executive is required to submit for Council consideration a budget and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and,

WHEREAS, the County Council has approved a budget for the 2025-2026 biennium, including all sources of revenues and anticipated expenditures on November 19, 2024; and,

WHEREAS, the 2025-2026 budget also includes funding of the Healthy Children's Initiative (Proposition 5) as approved by the voters in November 2022; and,

WHEREAS, the County Council, in the course of considering the 2025-2026 biennium budget has reviewed all sources of revenue and examined all anticipated expenses and obligations; and,

WHEREAS, annual property tax revenues are statutorily constrained to grow at just one percent of the highest lawful levy plus the value of new construction, improvements to property and increases in the value of state assessed property; and,

WHEREAS, in most years since the one percent limit was imposed, the County deferred their one percent annual increases, contributing to stagnation in revenue growth; and

WHEREAS, the cost of providing County services has increased significantly in recent years due to statutory requirements, inflationary impacts, a growing population, and expanding community needs; and

WHEREAS, the County has a structural budget imbalance in the General Fund, where the cost of providing services to the County's growing population and businesses are outpacing the County's revenues; and

WHEREAS, to begin to address the structural imbalance and avoid abrupt service reductions, it is necessary in the 2025-2026 Biennial Budget to use the County's deferred taxing authority, a.k.a. banked capacity, for the General Fund levy exclusive of deferred taxing authority attributable to the Healthy Children's Initiative; and

WHEREAS, the County Council held a public hearing regarding the biennial county budget, which included property tax rates, and other revenues;


NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED by the Whatcom County Council that an increase in the County general levy is hereby authorized for the levy to be collected in the 2025 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$4,271,352 which is a percentage increase of 9.8% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

BE IT FURTHER ORDAINED, that the taxes to be levied against parcels of property within the Diking Districts, Drainage Districts, and Drainage Improvement Districts are to be credited to the individual maintenance funds for the year 2025, and the amounts to be apportioned to the original assessments for construction in said districts are as follows per "Exhibit A" attached hereto and incorporated herein by reference.

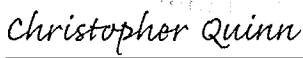
BE IT FURTHER ORDAINED, that if the Washington State Legislature changes any laws affecting levies contained herein, and the Prosecuting Attorney's Office concurs, the Whatcom County administration will change such levies accordingly.

ADOPTED this 19th day of November, 2024.

ATTEST:



Cathy Halka, Council Clerk

APPROVED AS TO FORM:


Civil Deputy Prosecutor

electronically
authorized
11/18/24

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Barry Buchanan, Council Chair

☒ APPROVED () NOT APPROVED


Satpal Singh Sidhu, Executive

Date: November 25, 2024

ATTEST:
 10/28/24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025 Butler Ditch District/622

As of December 31, 2023

Cash in Account	\$29,610	
WCIP Investments	\$76	
Uncollected Assessments (including 2024 and past years)	\$6,000	\$35,686
Actual 2024 expenditures	\$4,064	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$0	\$4,064
Projected 2025 beginning balance		\$31,622

2025 Budget

Revenues

Assessments	\$6,000	
Other Revenue	\$0	
Total 2025 Revenues	\$6,000	
Total available for 2025 Budget Allocation		\$37,622
<i>(2025 projected beginning balance + 2025 revenue)</i>		

Expenditures:

Admin	\$700	
Projected Work Plan/Estimated Maintenance Expenses	\$7,800	
New Project and Unforeseen Expenses	\$29,122	
Total Expenditures		\$37,622
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$6,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Consolidated Drainage Improvement District #1

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 7,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 23 day of September, 2024.

Michel Schid
Supervisor
Fred Vander Veer
Supervisor
James Beaman
Supervisor

ATTEST: Kirsten Gallacher, 9-23-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Consolidated Drainage Improvement District#1/623

As of December 31, 2023

Cash in Account	\$12,171	
WCIP Investments	\$18,242	
Uncollected Assessments (including 2024 and past years)	\$6,006	\$36,420
Actual 2024 expenditures	\$217	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$0	\$217
Projected 2025 beginning balance		\$36,202

2025 Budget

Revenues

Assessments	\$7,000	
Other Revenue	\$1,500	City of Lynden

Total 2025 Revenues	\$8,500	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		\$44,702

Expenditures:

Admin	\$250
Projected Work Plan/Estimated Maintenance Expenses	\$4,350

New Project and Unforeseen Expenses	\$40,102	
Total Expenditures		\$44,702

Projected 2025 Ending Balance	\$0
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$7,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage District #2


held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 3,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 9 day of October, 2024.



Commissioner



Commissioner

Commissioner

ATTEST: , 10-9-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025 Drainage District#2/624

As of December 31, 2023

Cash in Account	\$22,872	
WCIP Investments	\$3,607	
Uncollected Assessments (including 2024 and past years)	\$3,198	\$29,677
Actual 2024 expenditures	\$2,048	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$0	\$2,048
Projected 2025 beginning balance		<u><u>\$27,629</u></u>

2025 Budget

Revenues

Assessments	\$3,000	
Other Revenue	\$0	
Total 2025 Revenues	<u>\$3,000</u>	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		<u><u>\$30,629</u></u>

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$4,750	
New Project and Unforeseen Expenses	\$25,629	
Total Expenditures		<u><u>\$30,629</u></u>
Projected 2025 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$3,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #5

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 20,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 30th day of September, 2024.

[Signature]

Supervisor

[Signature]

Supervisor

[Signature]

Supervisor

ATTEST:

[Signature], 9-30-24

Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Drainage Improvement District#5/626

As of December 31, 2023

Cash in Account	\$8,536	
WCIP Investments	\$17,582	
Uncollected Assessments (including 2024 and past years)	\$21,417	\$47,536
Actual 2024 expenditures	\$38,761	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$217	\$38,978
Projected 2025 beginning balance		<u>\$8,557</u>

2025 Budget

Revenues

Assessments	\$20,000	
Other Revenue	\$0	
Total 2025 Revenues	\$20,000	
Total available for 2025 Budget Allocation		<u>\$28,557</u>
<i>(2025 projected beginning balance + 2025 revenue)</i>		

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$25,000	
New Project and Unforeseen Expenses	\$3,307	
Total Expenditures		<u>\$28,557</u>
Projected 2025 Ending Balance		<u>\$0</u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$20,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #6

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 4,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 10 day of October, 2024.

[Signature]
Supervisor

Ed T Lipsa
Supervisor

Deena Kany
Supervisor

ATTEST:

[Signature], 10-10-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Drainage Improvement District#6/627

As of December 31, 2023

Cash in Account	\$15,097	
WCIP Investments	\$20,162	
Uncollected Assessments (including 2024 and past years)	\$4,206	\$39,464
Actual 2024 expenditures	\$1,076	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$0	\$1,076
Projected 2025 beginning balance		\$38,388

2025 Budget

Revenues

Assessments	\$4,000	
Other Revenue	\$0	
Total 2025 Revenues	\$4,000	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		\$42,388

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$11,200	
New Project and Unforeseen Expenses	\$30,938	
Total Expenditures		\$42,388
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$4,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #7

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 50,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 30 day of September, 2024.

B M [Signature]
Supervisor
[Signature]
Supervisor
[Signature]
Supervisor

ATTEST:

[Signature], 9/30/24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Drainage Improvement District#7/628

As of December 31, 2023

Cash in Account	\$4,502	
WCIP Investments	\$1,209	
Uncollected Assessments (including 2024 and past years)	\$51,951	\$57,662
Actual 2024 expenditures	\$22,949	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$7,201	\$30,150
Projected 2025 beginning balance		\$27,512

2025 Budget

Revenues

Assessments	\$50,000	
Other Revenue	\$0	
Total 2025 Revenues	\$50,000	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		\$77,512

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$12,000	
New Project and Unforeseen Expenses	\$65,262	
Total Expenditures		\$77,512
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$50,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #15

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 60,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 2nd day of October, 2024.



Supervisor



Supervisor



Supervisor

ATTEST:

, 10/2/24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Drainage Improvement District#15/629

As of December 31, 2023

Cash in Account	\$69,567	
WCIP Investments	\$7	
Uncollected Assessments (including 2024 and past years)	\$60,003	\$129,577
Actual 2024 expenditures	\$11,349	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$16,819	\$28,168
Projected 2025 beginning balance		<u><u>\$101,409</u></u>

2025 Budget

Revenues

Assessments	\$60,000	
Other Revenue	\$0	
Total 2025 Revenues	<u>\$60,000</u>	
Total available for 2025 Budget Allocation		<u><u>\$161,409</u></u>
<i>(2025 projected beginning balance + 2025 revenue)</i>		

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$38,000	
New Project and Unforeseen Expenses	\$123,159	
Total Expenditures		<u><u>\$161,409</u></u>
Projected 2025 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$60,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #17

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 3000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 24th day of September, 2024.

Paula J Harris
Supervisor

Supervisor

Supervisor

ATTEST:
Kirsten Gallacher, 9-24-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Drainage Improvement District#17/630

As of December 31, 2023

Cash in Account	\$18,814	
WCIP Investments	\$1,188	
Uncollected Assessments (including 2024 and past years)	\$3,113	\$23,115
Actual 2024 expenditures	\$175	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$0	\$175
Projected 2025 beginning balance		<u>\$22,940</u>

2025 Budget

Revenues

Assessments	\$3,000	
Other Revenue	\$0	
Total 2025 Revenues	<u>\$3,000</u>	
Total available for 2025 Budget Allocation		<u>\$25,940</u>
<i>(2025 projected beginning balance + 2025 revenue)</i>		

Expenditures:

Admin	\$175	
Projected Work Plan/Estimated Maintenance Expenses	\$5,000	
New Project and Unforeseen Expenses	\$20,765	
Total Expenditures		<u>\$25,940</u>
Projected 2025 Ending Balance		<u>\$0</u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$3,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #20

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 10,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 2 day of October, 2024.



Supervisor



Supervisor

Supervisor

ATTEST:

, 10-2-24

Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Consolidated Drainage Improvement District #20/631

As of December 31, 2023

Cash in Account	\$21,207	
WCIP Investments	\$22,541	
Uncollected Assessments (including 2024 and past years)	\$10,015	\$53,763
Actual 2024 expenditures	\$125	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$175	\$300
Projected 2025 beginning balance		\$53,463

2025 Budget

Revenues

Assessments	\$10,000	
Other Revenue	\$0	
Total 2025 Revenues	\$10,000	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		\$63,463

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$33,400	
New Project and Unforeseen Expenses	\$29,813	
Total Expenditures		\$63,463
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$10,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Consolidated Drainage Improvement District #21

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 12,500, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 26 day of September, 2024.

Jake De Hoog
Supervisor
Dan Hill
Supervisor
Scott Smith
Supervisor

ATTEST:

Kirsten Gallacher, 9-26-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Consolidated Drainage Improvement District #21/632

As of December 31, 2023

Cash in Account	\$86,430	
WCIP Investments	\$91	
Uncollected Assessments (including 2024 and past years)	\$12,841	\$99,362
Actual 2024 expenditures	\$3,392	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$435	\$3,827
Projected 2025 beginning balance		\$95,536

2025 Budget

Revenues

Assessments	\$12,500	
Other Revenue	\$0	
Total 2025 Revenues	\$12,500	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		\$108,036

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$8,000	
New Project and Unforeseen Expenses	\$99,786	
Total Expenditures		\$108,036
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$12,500.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #30

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 5000., and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 24th day of September, 2024.

Paul J. Harris
Supervisor

Supervisor

Supervisor

ATTEST: Kirsten Gallacher, 9-24-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Drainage Improvement District#30/633

As of December 31, 2023

Cash in Account	\$8,989	
WCIP Investments	\$1,936	
Uncollected Assessments (including 2024 and past years)	\$5,000	\$15,925
Actual 2024 expenditures	\$1,820	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$0	\$1,820
Projected 2025 beginning balance		\$14,105

2025 Budget

Revenues

Assessments	\$5,000	
Other Revenue	\$0	
Total 2025 Revenues	\$5,000	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		\$19,105

Expenditures:

Admin	\$175	
Projected Work Plan/Estimated Maintenance Expenses	\$3,000	
New Project and Unforeseen Expenses	\$15,930	
Total Expenditures		\$19,105
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$5,000.00

ATTEST:
Kirsten Gallacher, 10-10-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Consolidated Drainage Improvement District #31/634

As of December 31, 2023

Cash in Account	\$16,063	
WCIP Investments	\$22,186	
Uncollected Assessments (including 2024 and past years)	\$20,801	\$59,050
Actual 2024 expenditures	\$17,325	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$648	\$17,973
Projected 2025 beginning balance		\$41,077

2025 Budget

Revenues

Assessments	\$20,000	
Other Revenue	\$0	
Total 2025 Revenues	\$20,000	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		\$61,077

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$17,500	
New Project and Unforeseen Expenses	\$43,327	
Total Expenditures		\$61,077
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$20,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #30A

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 2000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 24 day of September, 2024.

Paul J Harris
Supervisor

Supervisor

Supervisor

ATTEST:
Kirsten Gallacher, 9-24-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Drainage Improvement District#30A/635

As of December 31, 2023

Cash in Account	\$5,655	
WCIP Investments	\$230	
Uncollected Assessments (including 2024 and past years)	\$2,142	\$8,027
Actual 2024 expenditures	\$175	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$0	\$175
Projected 2025 beginning balance		\$7,852

2025 Budget

Revenues

Assessments	\$2,000	
Other Revenue	\$0	
Total 2025 Revenues	\$2,000	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		\$9,852

Expenditures:

Admin	\$175	
Projected Work Plan/Estimated Maintenance Expenses	\$0	
New Project and Unforeseen Expenses	\$9,677	
Total Expenditures		\$9,852
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$2,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Diking District #1

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 30,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 9 day of October, 2024.



Commissioner



Commissioner



Commissioner

ATTEST:

 10/9/24

Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Diking District #1/636

As of December 31, 2023

Cash in Account	\$328,605	
WCIP Investments	\$534	
Uncollected Assessments (including 2024 and past years)	\$41,296	\$370,435
Actual 2024 expenditures	\$19,050	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$27	\$19,077
Projected 2025 beginning balance		\$351,358

2025 Budget

Revenues

Assessments	\$30,000	
Other Revenue		
Total 2025 Revenues	\$30,000	
Total available for 2025 Budget Allocation		\$381,358
<i>(2025 projected beginning balance + 2025 revenue)</i>		

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$118,200	
New Project and Unforeseen Expenses	\$263,108	
Total Expenditures		\$381,558

Projected 2025 Ending Balance	\$0
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$30,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Deming Diking District #2

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 20,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 3 day of October, 2024.

James Williams
Commissioner
Arthur Anderson
Commissioner

Commissioner

ATTEST:

Kirsten Gallacher, 10-3-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Deming Diking District #2/637

As of December 31, 2023

Cash in Account	\$19,830	
WCIP Investments	\$94	
Uncollected Assessments (including 2024 and past years)	\$21,112	\$41,035
Actual 2024 expenditures	\$1,509	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$0	\$1,509
Projected 2025 beginning balance		\$39,527

2025 Budget

Revenues

Assessments	\$20,000	
Other Revenue	\$0	
Total 2025 Revenues	\$20,000	
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>		\$59,527

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$14,750	
New Project and Unforeseen Expenses	\$44,527	
Total Expenditures		\$59,527
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$20,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Diking District #3

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 12,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 3 day of October, 2024.



Commissioner



Commissioner



Commissioner

ATTEST:


_____, 10/3/24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025 Diking District #3/638

As of December 31, 2023

Cash in Account	<u>\$64,602</u>	}	\$77,010
WCIP Investments	<u>\$408</u>		
Uncollected Assessments (including 2024 and past years)	<u>\$12,000</u>		
Actual 2024 expenditures	<u>\$74</u>	}	\$74
Less any Estimated 2024 Expenditures (any outstanding invoices)	<u>\$0</u>		
Projected 2025 beginning balance			<u>\$76,937</u>

2025 Budget

Revenues

Assessments	\$12,000	}	
Other Revenue	\$0		
Total 2025 Revenues	\$12,000		
Total available for 2025 Budget Allocation <i>(2025 projected beginning balance + 2025 revenue)</i>			<u>\$88,937</u>

Expenditures:

Admin	\$250	}	
Projected Work Plan/Estimated Maintenance Expenses	\$35,500		
New Project and Unforeseen Expenses	\$53,187		
Total Expenditures			<u>\$88,937</u>
Projected 2025 Ending Balance			<u>\$0</u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$12,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Diking District #4


held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

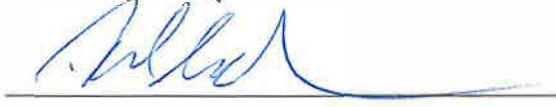
NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 35,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.


ADOPTED this 23 day of September, 2024.



Commissioner



Commissioner



Commissioner

ATTEST:

_____, 9-23-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Diking District #4/639

As of December 31, 2023

Cash in Account	\$84,038	
WCIP Investments	\$13,146	
Uncollected Assessments (including 2024 and past years)	\$9,738	\$106,922
Actual 2024 expenditures	\$14,325	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$38,377	\$52,702
Projected 2025 beginning balance		<u><u>\$54,220</u></u>

2025 Budget

Revenues

Assessments	\$35,000	
Other Revenue	\$0	
Total 2025 Revenues	<u>\$35,000</u>	
Total available for 2025 Budget Allocation		<u><u>\$89,220</u></u>
<i>(2025 projected beginning balance + 2025 revenue)</i>		

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$60,500	
New Project and Unforeseen Expenses	\$28,470	
Total Expenditures		<u><u>\$89,220</u></u>
Projected 2025 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$35,000.00

RESOLUTION NO. 01-2025

2025 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Macaulay Creek Flood Control District


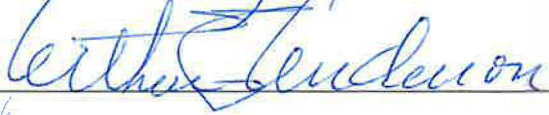

held their annual meeting and have approved the attached budget for the succeeding year, and

WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for 2025 in the amount of:

\$ 20,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 3 day of October, 2024.

 Director
 Director
 Director

ATTEST:

 10-3-24
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2025

Macaulay Creek Flood Control District/641

As of December 31, 2023

Cash in Account	\$75,829	
WCIP Investments	\$35	
Uncollected Assessments (including 2024 and past years)	\$27,483	\$103,347
Actual 2024 expenditures	\$2,952	
Less any Estimated 2024 Expenditures (any outstanding invoices)	\$0	\$2,952
Projected 2025 beginning balance		\$100,394

2025 Budget

Revenues

Assessments	\$20,000	
Other Revenue	\$0	
Total 2025 Revenues	\$20,000	
Total available for 2025 Budget Allocation		\$120,394
<i>(2025 projected beginning balance + 2025 revenue)</i>		

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$9,750	
New Project and Unforeseen Expenses	\$110,394	
Total Expenditures		\$120,394
Projected 2025 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2025

\$20,000.00