

**PROPOSED BY: DONOVAN**  
**INTRODUCTION DATE: NOVEMBER 5, 2025**

**ORDINANCE NO. \_\_\_\_\_**

**AUTHORIZING THE LEVY OF TAXES FOR COUNTY AND STATE PURPOSES IN WHATCOM COUNTY, WASHINGTON, FOR THE YEAR OF 2026**

**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 mid-biennium review and modification has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

**WHEREAS**, the County Council has determined it is not necessary to increase the General Fund by adopting a property tax of 1% for 2026, exclusive of the Healthy Children's Initiative funding, to fund essential county services; and

**WHEREAS**, the County Council held a public hearing regarding the biennial county budget and the mid-biennium review, which included property tax rates, and other revenues.

**NOW, THEREFORE, BE IT ORDAINED** by the Whatcom County Council that the 2026 County general levy is hereby authorized to be limited to the amount of 2025 taxes. The dollar amount of the increase in 2026 over the actual levy amount from the previous year shall be \$0, which is a percentage increase of 0% from the 2025 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; and

**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 2026, 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; and

**BE IT FINALLY 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 \_\_\_\_\_ day of \_\_\_\_\_, 2025.

ATTEST:

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

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Cathy Halka, Clerk of the Council

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Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

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Kimberly Thulin (by email 10.29.25/ks)

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Civil Deputy Prosecutor

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Satpal Singh Sidhu, County Executive

APPROVED     NOT APPROVED

Date: \_\_\_\_\_

# Exhibit A

RESOLUTION NO. 01-2026

## 2026 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Butler Ditch 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 Butler Ditch District in the amount of:

\$ 6,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 14 day of October, 2025.

Mark Werthoff  
\_\_\_\_\_  
Supervisor

Jammy L. Foss  
\_\_\_\_\_  
Supervisor

Kim Stoughton  
\_\_\_\_\_  
Supervisor

ATTEST:

Kirsten Gallacher, 10-14-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Butler Ditch District/62200**

**As of December 31, 2024**

Cash in Account	\$31,509	\$34,269
WCIP Investments	\$79	
Uncollected Assessments <i>(including 2025 and past years)</i>	\$2,680	
Actual 2025 expenditures	\$492	\$492
Less any Estimated 2025 Expenditures (any outstanding invoices)	_____	
	<b>Projected 2026 beginning balance</b>	<b>\$33,776</b>

**2026 Budget**

*Revenues*

Assessments	\$6,000	\$39,776
Other Revenue	\$0	
	<b>Total 2026 Revenues</b>	<b>\$6,000</b>
	<b>Total available for 2026 Budget Allocation</b>	<b>\$39,776</b>

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	\$300	\$0
Projected Work Plan/Estimated	_____	
Maintenance Expenses	\$6,500	
New Project and Unforeseen Expenses	\$32,976	
	<b>Total Expenditures</b>	<b>\$39,776</b>
	<b>Projected 2026 Ending Balance</b>	<b>\$0</b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$6,000.00**

## Exhibit A

## RESOLUTION NO. 01-2026

## 2026 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 Consolidated Drainage Improvement District #1 in the amount of:

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

ADOPTED this 16 day of September, 2025.

Pat Blal Supervisor  
Fred Vandersteen Supervisor  
James Beuver Supervisor

ATTEST:

Kirsten Gallacher, 9-16-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Consolidated Drainage Improvement District #1/62300**

**As of December 31, 2024**

Cash in Account	<u>\$16,912</u>	}	\$38,403
WCIP Investments	<u>\$18,949</u>		
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$2,542</u>		
Actual 2025 expenditures	<u>\$492</u>	}	\$667
Less any Estimated 2025 Expenditures (any outstanding invoices)	<u>\$175</u>		
<b>Projected 2026 beginning balance</b>	<u><u>\$37,736</u></u>		

**2026 Budget**

*Revenues*

Assessments	<u>\$7,000</u>	}	\$44,736
Other Revenue	<u>\$0</u>		
<b>Total 2026 Revenues</b>	<u><u>\$7,000</u></u>		
<b>Total available for 2026 Budget Allocation</b>			

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	\$250	}	\$0
Projected Work Plan/Estimated			
Maintenance Expenses	\$8,300		
New Project and Unforeseen Expenses	<u>\$36,186</u>		
<b>Total Expenditures</b>	<u><u>\$36,186</u></u>		
<b>Projected 2026 Ending Balance</b>	<u><u>\$0</u></u>		

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$7,000.00**

RESOLUTION NO. 01-2026

2026 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 Drainage District #2 in the amount of:

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

ADOPTED this 16 day of September, 2025.

  
\_\_\_\_\_  
  
\_\_\_\_\_  
Supervisor  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:   
\_\_\_\_\_  
Kirsten Gallacher, Administrative Secretary  
9/16/25

**BUDGET FOR 2026**  
**Drainage District #2/62400**

**As of December 31, 2024**

Cash in Account	<u>\$25,264</u>	}
WCIP Investments	<u>\$3,747</u>	
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$1,873</u>	
Actual 2025 expenditures	<u>\$492</u>	}
Less any Estimated 2025 Expenditures (any outstanding invoices)	<u>\$175</u>	}
<b>Projected 2026 beginning balance</b>	<u><b>\$30,217</b></u>	

**2026 Budget**

*Revenues*

Assessments	<u>\$3,000</u>	}
Other Revenue	<u>\$0</u>	
<b>Total 2026 Revenues</b>	<u><b>\$3,000</b></u>	
<b>Total available for 2026 Budget Allocation</b>	<u><b>\$33,217</b></u>	

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	<u>\$250</u>	}
Projected Work Plan/Estimated	<u></u>	
Maintenance Expenses	<u>\$4,750</u>	
New Project and Unforeseen Expenses	<u>\$28,217</u>	
<b>Total Expenditures</b>	<u><b>\$33,217</b></u>	
<b>Projected 2026 Ending Balance</b>	<u><b>\$0</b></u>	

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$3,000.00**

## Exhibit A

## RESOLUTION NO. 01-2026

## 2026 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

## Drainage 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 Drainage District #3 in the amount of:

\$ 15,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 15 day of September, 2025.

Kurt Reem *Kurt Reem* *Kurt Reem*  
Supervisor Supervisor Supervisor

*Supervisor*

**ATTEST:**

ATTEST:  , 9-15-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Drainage District #3/62500**

**As of December 31, 2024**

Cash in Account	<u>\$32,984</u>	}	\$35,276
WCIP Investments	<u>\$1,678</u>		
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$614</u>		
Actual 2025 expenditures	<u>\$959</u>	}	\$1,459
Less any Estimated 2025 Expenditures <i>(any outstanding invoices)</i>	<u>\$500</u>		
<b>Projected 2026 beginning balance</b>	<b><u>\$33,817</u></b>		

**2026 Budget**

*Revenues*

Assessments	<u>\$15,000</u>	}	\$48,817
Other Revenue	<u>\$0</u>		
<b>Total 2026 Revenues</b>	<b><u>\$15,000</u></b>		
<b>Total available for 2026 Budget Allocation</b>	<b><u>\$48,817</u></b>		

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	\$250	}	\$0
Projected Work Plan/Estimated			
Maintenance Expenses	\$2,800		
New Project and Unforeseen Expenses	<u>\$45,767</u>		
<b>Total Expenditures</b>	<b><u>\$48,817</u></b>		
<b>Projected 2026 Ending Balance</b>	<b><u>\$0</u></b>		

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$15,000.00**

# Exhibit A

RESOLUTION NO. 01-2026

## 2026 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 Drainage Improvement District #5 in the amount of:

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

ADOPTED this 1 day of October, 2025.

Roy Haby  
Supervisor

Stan DeWard  
Supervisor

Dale Hart  
Supervisor

ATTEST  
Kirsten Gallacher, 10-1-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Drainage Improvement District #5/62600**

**As of December 31, 2024**

Cash in Account	\$17,859	\$39,810
WCIP Investments	<u>\$10,318</u>	
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$11,634</u>	
Actual 2025 expenditures	<u>\$8,942</u>	\$9,553
Less any Estimated 2025 Expenditures (any outstanding invoices)	<u>\$611</u>	
		<b>Projected 2026 beginning balance</b> <u><u>\$30,257</u></u>

**2026 Budget**

*Revenues*

Assessments	\$20,000	\$50,257
Other Revenue	<u>\$0</u>	
	<b>Total 2026 Revenues</b> <u><u>\$20,000</u></u>	
	<b>Total available for 2026 Budget Allocation</b> <u><u>\$50,257</u></u>	

(2026 projected beginning balance + 2026 revenue)

*Expenditures:*

Admin	\$250	\$0
Projected Work Plan/Estimated		
Maintenance Expenses	\$25,000	
New Project and Unforeseen Expenses	<u>\$25,007</u>	
	<b>Total Expenditures</b> <u><u>\$50,257</u></u>	
	<b>Projected 2026 Ending Balance</b> <u><u>\$0</u></u>	

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$20,000.00**

# Exhibit A

RESOLUTION NO. 01-202 6

## 202 6 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 Drainage Improvement District #6 in the amount of:

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

ADOPTED this 11 day of September, 2025.

Jean Brumbaugh  
\_\_\_\_\_  
Supervisor

Ed Thompson  
\_\_\_\_\_  
Supervisor

Deena Keng  
\_\_\_\_\_  
Supervisor

ATTEST:

Kirsten Gallacher, 9-11-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Drainage Improvement District #6/62700**

**As of December 31, 2024**

Cash in Account	\$18,084	\$41,102
WCIP Investments	<u>\$20,943</u>	
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$2,074</u>	
Actual 2025 expenditures	<u>\$429</u>	\$429
Less any Estimated 2025 Expenditures (any outstanding invoices)	<u>\$0</u>	
	<b>Projected 2026 beginning balance</b>	<b><u>\$40,673</u></b>

**2026 Budget**

*Revenues*

Assessments	\$4,000	\$44,673
Other Revenue	<u>\$0</u>	
	<b>Total 2026 Revenues</b>	<b><u>\$4,000</u></b>
	<b>Total available for 2026 Budget Allocation</b>	<b><u>\$44,673</u></b>

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	\$250	\$0
Projected Work Plan/Estimated		
Maintenance Expenses	\$11,200	
New Project and Unforeseen Expenses	<u>\$33,223</u>	
	<b>Total Expenditures</b>	<b><u>\$44,673</u></b>
	<b>Projected 2026 Ending Balance</b>	<b><u>\$0</u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$4,000.00**

## Exhibit A

**RESOLUTION NO. 01-2026**

## 2026 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

## Drainage Improvement District #7

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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 Drainage Improvement District #7 in the amount of:

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

ADOPTED this 22 day of September, 2025.

R. M. Hargrave  
Supervisor  
Bob Dry  
Supervisor  
G. Ze  
Supervisor

ATTEST:

ATTEST: Kirsten Gallacher, 9-22-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Drainage Improvement District #7/62800**

**As of December 31, 2024**

Cash in Account	<u>\$31,509</u>	}	\$56,521
WCIP Investments	<u>\$79</u>		
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$24,932</u>		
Actual 2025 expenditures	<u>\$2,177</u>	}	\$5,416
Less any Estimated 2025 Expenditures <i>(any outstanding invoices)</i>	<u>\$3,239</u>		
<b>Projected 2026 beginning balance</b>	<u><b>\$51,105</b></u>		

**2026 Budget**

*Revenues*

Assessments	<u>\$50,000</u>	}	\$101,105
Other Revenue	<u>\$0</u>		
<b>Total 2026 Revenues</b>	<u><b>\$50,000</b></u>		
<b>Total available for 2026 Budget Allocation</b>	<u><b>\$50,000</b></u>		

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	<u>\$250</u>	}	\$0
Projected Work Plan/Estimated	<u></u>		
Maintenance Expenses	<u>\$37,000</u>		
New Project and Unforeseen Expenses	<u>\$63,855</u>		
<b>Total Expenditures</b>	<u><b>\$63,855</b></u>		
<b>Projected 2026 Ending Balance</b>	<u><b>\$0</b></u>		

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$50,000.00**

## Exhibit A

**RESOLUTION NO. 01-2026**

## 2026 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 Drainage Improvement District #15 in the amount of:

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

ADOPTED this 15 day of October, 2025.

Mann Ureaydelin Supervisor  


*Supervisor*

 Supervisor  
Supervisor

ATTEST:

Kirsten Gallacher, 10-15-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Drainage Improvement District #15/62900**

**As of December 31, 2024**

Cash in Account	<u>\$96,085</u>	}	\$122,622
WCIP Investments	<u>\$8</u>		
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$26,528</u>		
Actual 2025 expenditures	<u>\$21,835</u>	}	\$44,343
Less any Estimated 2025 Expenditures (any outstanding invoices)	<u>\$22,508</u>		
<b>Projected 2026 beginning balance</b>	<u><u>\$78,279</u></u>		

**2026 Budget**

*Revenues*

Assessments	<u>\$60,000</u>	}	\$138,279	
Other Revenue	<u>\$0</u>			
<b>Total 2026 Revenues</b>			<u><u>\$60,000</u></u>	
<b>Total available for 2026 Budget Allocation</b>			<u><u>\$138,279</u></u>	

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	<u>\$300</u>	}	\$0	
Projected Work Plan/Estimated				
Maintenance Expenses	<u>\$33,500</u>			
New Project and Unforeseen Expenses	<u>\$104,479</u>			
<b>Total Expenditures</b>			<u><u>\$138,279</u></u>	
<b>Projected 2026 Ending Balance</b>			<u><u>\$0</u></u>	

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

\$60,000.00

# Exhibit A

RESOLUTION NO. 01-2026

## 2026 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 Drainage Improvement District #17 in the amount of:

\$ 1,500, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 9 day of October, 2025.

Paula J. Henn

*Supervisor*

*Supervisor*

*Supervisor*

ATTEST:

Kirsten Gallacher, 10-9-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Drainage Improvement District #17/63000**

**As of December 31, 2024**

Cash in Account	\$20,836	}
WCIP Investments	\$1,234	
Uncollected Assessments <i>(including 2025 and past years)</i>	\$1,781	
Actual 2025 expenditures	\$592	}
Less any Estimated 2025 Expenditures <i>(any outstanding invoices)</i>	\$1,000	}
<b>Projected 2026 beginning balance</b>	<b><u>\$22,259</u></b>	

**2026 Budget**

*Revenues*

Assessments	\$1,500	}
Other Revenue	\$0	
<b>Total 2026 Revenues</b>	<b><u>\$1,500</u></b>	
<b>Total available for 2026 Budget Allocation</b>	<b><u>\$23,759</u></b>	

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	\$200	}
Projected Work Plan/Estimated	\$0	
Maintenance Expenses	\$3,500	
New Project and Unforeseen Expenses	\$20,059	
<b>Total Expenditures</b>	<b><u>\$23,759</u></b>	
<b>Projected 2026 Ending Balance</b>	<b><u>\$0</u></b>	

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$1,500.00**

## Exhibit A

## RESOLUTION NO. 01-2026

# 2026 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Consolidated 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 Consolidated Drainage Imp District #20 in the amount of:

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

ADOPTED this 25 day of September, 2025.

Daryl Brennich *Daryl Brennich*  
Supervisor  
Heidi Dott *Heidi Dott*  
Supervisor

*Supervisor*

ATTEST:

TEST.  9-25-21  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Consolidated Drainage Improvement District #20/63100**

**As of December 31, 2024**

Cash in Account	<u>\$29,184</u>	}	\$56,902
WCIP Investments	<u>\$23,414</u>		
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$4,305</u>		
Actual 2025 expenditures	<u>\$492</u>	}	\$5,715
Less any Estimated 2025 Expenditures <i>(any outstanding invoices)</i>	<u>\$5,222</u>		
	<b>Projected 2026 beginning balance</b>		<b><u>\$51,188</u></b>

**2026 Budget**

*Revenues*

Assessments	<u>\$10,000</u>	}	\$61,188
Other Revenue	<u>\$0</u>		
	<b>Total 2026 Revenues</b>	<u>\$10,000</u>	
	<b>Total available for 2026 Budget Allocation</b>		<b><u>\$61,188</u></b>

(2026 projected beginning balance + 2026 revenue)

*Expenditures:*

Admin	<u>\$250</u>	}	\$0
Projected Work Plan/Estimated			
Maintenance Expenses	<u>\$29,750</u>		
New Project and Unforeseen Expenses	<u>\$31,188</u>		
	<b>Total Expenditures</b>		<b><u>\$61,188</u></b>
	<b>Projected 2026 Ending Balance</b>		<b><u>\$0</u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$10,000.00**

# Exhibit A

RESOLUTION NO. 01-2026

## 2026 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 Consolidated Drainage Imp District #21 in the amount of:

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

ADOPTED this 1 day of October, 2025.

Jake de Hoog \_\_\_\_\_  
Supervisor

Scott W. K. R. \_\_\_\_\_  
Supervisor

Dal N. \_\_\_\_\_  
Supervisor

ATTEST:

Kirsten Gallacher, 10-1-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Consolidated Drainage Improvement District #21/63200**

**As of December 31, 2024**

Cash in Account	<u>\$93,037</u>	}
WCIP Investments	<u>\$94</u>	
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$6,459</u>	
Actual 2025 expenditures	<u>\$2,214</u>	}
Less any Estimated 2025 Expenditures <i>(any outstanding invoices)</i>	<u>\$1,201</u>	}
<b>Projected 2026 beginning balance</b>	<b><u>\$96,175</u></b>	

**2026 Budget**

*Revenues*

Assessments	<u>\$10,000</u>	}
Other Revenue	<u>\$0</u>	
<b>Total 2026 Revenues</b>	<b><u>\$10,000</u></b>	
<b>Total available for 2026 Budget Allocation</b>	<b><u>\$106,175</u></b>	

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	<u>\$250</u>	}
Projected Work Plan/Estimated	<u>\$8,000</u>	
Maintenance Expenses	<u>\$8,000</u>	
New Project and Unforeseen Expenses	<u>\$97,925</u>	
<b>Total Expenditures</b>	<b><u>\$106,175</u></b>	
<b>Projected 2026 Ending Balance</b>	<b><u>\$0</u></b>	

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$10,000.00**

# Exhibit A

RESOLUTION NO. 01-2026

## 2026 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 Drainage Improvement District #30 in the amount of:

\$ 5,000, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 9 day of October, 2025.

Paula J. Harris

*Supervisor*

*Supervisor*

*Supervisor*

ATTEST:

Kirsten Gallacher, 10-9-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Drainage Improvement District #30/63300**

**As of December 31, 2024**

Cash in Account	\$12,771	\$16,957
WCIP Investments	\$2,011	
Uncollected Assessments <i>(including 2025 and past years)</i>	\$2,175	
Actual 2025 expenditures	\$635	\$2,310
Less any Estimated 2025 Expenditures (any outstanding invoices)	\$1,675	
	<b>Projected 2026 beginning balance</b>	<b><u>\$14,647</u></b>

**2026 Budget**

*Revenues*

Assessments	\$5,000	\$19,647
Other Revenue	\$0	
	<b>Total 2026 Revenues</b>	<b><u>\$5,000</u></b>
	<b>Total available for 2026 Budget Allocation</b>	<b><u>\$19,647</u></b>

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	\$175	\$0
Projected Work Plan/Estimated		
Maintenance Expenses	\$3,000	
New Project and Unforeseen Expenses	\$16,472	
	<b>Total Expenditures</b>	<b><u>\$19,647</u></b>
	<b>Projected 2026 Ending Balance</b>	<b><u>\$0</u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$5,000.00**

# Exhibit A

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING  
THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Consolidated Drainage Improvement District #31  
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 Consolidated Drainage Imp District #31 in the amount of:

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

ADOPTED this 9 day of October, 2025.

D. Hig

Supervisor

Dal D. Clark

Supervisor

Supervisor

ATTEST:

Kirsten Gallacher, 10-9-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Consolidated Drainage Improvement District #31/63400**

**As of December 31, 2024**

Cash in Account	\$25,107	\$56,925
WCIP Investments	<u>\$23,046</u>	
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$8,772</u>	
Actual 2025 expenditures	<u>\$11,086</u>	\$21,435
Less any Estimated 2025 Expenditures (any outstanding invoices)	<u>\$10,349</u>	
	<b>Projected 2026 beginning balance</b>	<b><u>\$35,490</u></b>

**2026 Budget**

*Revenues*

Assessments	\$20,000	\$55,490
Other Revenue	<u>\$0</u>	
	<b>Total 2026 Revenues</b>	<b><u>\$20,000</u></b>
	<b>Total available for 2026 Budget Allocation</b>	<b><u>\$55,490</u></b>

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	\$250	\$0
Projected Work Plan/Estimated		
Maintenance Expenses	\$18,500	
New Project and Unforeseen Expenses	<u>\$36,740</u>	
	<b>Total Expenditures</b>	<b><u>\$55,490</u></b>
	<b>Projected 2026 Ending Balance</b>	<b><u>\$0</u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$20,000.00**

# Exhibit A

RESOLUTION NO. 01-2026

2026 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 Drainage Improvement District #30A in the amount of:

\$ 2,000 and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 9 day of October, 2025.

Paula J. Harris  
\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:  
Kirsten Gallacher, 10-9-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Drainage Improvement District #30A/63500**

**As of December 31, 2024**

Cash in Account	\$7,520	\$8,445
WCIP Investments	\$239	
Uncollected Assessments <i>(including 2025 and past years)</i>	\$686	
Actual 2025 expenditures	\$417	\$592
Less any Estimated 2025 Expenditures (any outstanding invoices)	\$175	
	<b>Projected 2026 beginning balance</b>	<b>\$7,853</b>

**2026 Budget**

*Revenues*

Assessments	\$2,000	\$9,853
Other Revenue	\$0	
	<b>Total 2026 Revenues</b>	<b>\$2,000</b>
<b>Total available for 2026 Budget Allocation</b>		<b>\$9,853</b>

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	\$175	\$9,853
Projected Work Plan/Estimated		
Maintenance Expenses	\$2,000	
New Project and Unforeseen Expenses	\$7,678	
	<b>Total Expenditures</b>	<b>\$9,853</b>
	<b>Projected 2026 Ending Balance</b>	<b>\$0</b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$2,000.00**

# Exhibit A

RESOLUTION NO. 01-2026

## 2026 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 Diking District #1 in the amount of:

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

ADOPTED this 16 day of September, 2025.



Commissioner



Commissioner



Commissioner

ATTEST:

 9-16-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Diking District #1/63600**

**As of December 31, 2024**

Cash in Account	\$348,236	}
WCIP Investments	\$555	
Uncollected Assessments <i>(including 2025 and past years)</i>	\$21,381	
Actual 2025 expenditures	\$6,228	}
Less any Estimated 2025 Expenditures (any outstanding invoices)	\$13,475	}
<b>Projected 2026 beginning balance</b>	<b><u>\$350,468</u></b>	

**2026 Budget**

*Revenues*

Assessments	\$30,000	}
Other Revenue	\$0	
<b>Total 2026 Revenues</b>	<b><u>\$30,000</u></b>	
<b>Total available for 2026 Budget Allocation</b>	<b><u>\$380,468</u></b>	

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	\$250	}
Projected Work Plan/Estimated	\$0	
Maintenance Expenses	\$124,000	
New Project and Unforeseen Expenses	\$256,218	
<b>Total Expenditures</b>	<b><u>\$380,468</u></b>	
<b>Projected 2026 Ending Balance</b>	<b><u>\$0</u></b>	

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$30,000.00**

## Exhibit A

## RESOLUTION NO. 01-2026

# 2026 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 Demin gDiking District #2 in the amount of:

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

ADOPTED this 29 day of September, 2025.



James W. Miller

*Arthur Endean* Commissioner  
Commissioner

ATTEST:

ATTEST: Kirsten Gallacher 9-29-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Diking District #2/63700**

**As of December 31, 2024**

Cash in Account	<u>\$36,822</u>	}	\$48,386
WCIP Investments	<u>\$98</u>		
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$11,466</u>		
Actual 2025 expenditures	<u>\$910</u>	}	\$1,085
Less any Estimated 2025 Expenditures <i>(any outstanding invoices)</i>	<u>\$175</u>		
<b>Projected 2026 beginning balance</b>	<u><u>\$47,302</u></u>		

**2026 Budget**

*Revenues*

Assessments	<u>\$20,000</u>	}	\$67,302
Other Revenue	<u>\$0</u>		
<b>Total 2026 Revenues</b>	<u><u>\$20,000</u></u>		
<b>Total available for 2026 Budget Allocation</b>			

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	<u>\$250</u>	}	\$0
Projected Work Plan/Estimated			
Maintenance Expenses	<u>\$14,750</u>		
New Project and Unforeseen Expenses	<u><u>\$52,302</u></u>		
<b>Total Expenditures</b>		}	\$0
<b>Projected 2026 Ending Balance</b>			

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

\$20,000.00

## Exhibit A

**RESOLUTION NO. 01-2026**

# 2026 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 Diking District #3 in the amount of:

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

ADOPTED this 21 day of October, 2025.

  
John April  
Dawn  
Commissioner  
Commissioner  
Commissioner

ATTEST:

Kirsten Gallacher, 10-23-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Diking District #3/63800**

**As of December 31, 2024**

Cash in Account	<u>\$76,520</u>	}
WCIP Investments	<u>\$424</u>	
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$5,821</u>	
Actual 2025 expenditures	<u>\$8,510</u>	}
Less any Estimated 2025 Expenditures <i>(any outstanding invoices)</i>	<u>\$6,446</u>	}
<b>Projected 2026 beginning balance</b>	<u><b>\$67,810</b></u>	

**2026 Budget**

*Revenues*

Assessments	<u>\$12,000</u>	}
Other Revenue	<u>\$0</u>	
<b>Total 2026 Revenues</b>	<u><b>\$12,000</b></u>	
<b>Total available for 2026 Budget Allocation</b>	<u><b>\$79,810</b></u>	

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	<u>\$250</u>	}
Projected Work Plan/Estimated	<u></u>	
Maintenance Expenses	<u>\$10,000</u>	
New Project and Unforeseen Expenses	<u>\$69,560</u>	
<b>Total Expenditures</b>	<u><b>\$79,810</b></u>	
<b>Projected 2026 Ending Balance</b>	<u><b>\$0</b></u>	

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$12,000.00**

## Exhibit A

## RESOLUTION NO. 01-2026

# 2026 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 Diking District #4 in the amount of:

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

ADOPTED this 16 day of September, 2025.

*John B. Scott* *John B. Scott* *John B. Scott*  
John B. Scott John B. Scott John B. Scott  
Commissioner Commissioner Commissioner

ATTEST:

ATTEST: Kirsten Gallacher, 9-16-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Diking District #4/63900**

**As of December 31, 2024**

Cash in Account	<u>\$48,400</u>	}	\$75,487
WCIP Investments	<u>\$13,656</u>		
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$13,432</u>		
Actual 2025 expenditures	<u>\$17,357</u>	}	\$30,103
Less any Estimated 2025 Expenditures <i>(any outstanding invoices)</i>	<u>\$12,746</u>		
<b>Projected 2026 beginning balance</b>	<u><b>\$45,384</b></u>		

**2026 Budget**

*Revenues*

Assessments	<u>\$35,000</u>	}	\$80,384
Other Revenue	<u>\$0</u>		
<b>Total 2026 Revenues</b>	<u><b>\$35,000</b></u>		
<b>Total available for 2026 Budget Allocation</b> <i>(2026 projected beginning balance + 2026 revenue)</i>			

*Expenditures:*

Admin	<u>\$250</u>	}	\$0
Projected Work Plan/Estimated			
Maintenance Expenses	<u>\$32,000</u>		
New Project and Unforeseen Expenses	<u>\$48,134</u>		
<b>Total Expenditures</b>	<u><b>\$80,384</b></u>		
<b>Projected 2026 Ending Balance</b>	<u><b>\$0</b></u>		

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$35,000.00**

# Exhibit A

RESOLUTION NO. 01-2026

## 2026 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 Macaulay Creek Flood Control District \_\_\_\_\_  
in the amount of:

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

ADOPTED this 29 day of September, 2025.

Arthur Sanderson \_\_\_\_\_  
Director

Kenneth Ulwoff \_\_\_\_\_  
Director

\_\_\_\_\_  
Director

ATTEST:

Kirsten Gallacher \_\_\_\_\_, 9-29-25  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2026**  
**Macaulay Creek Flood Control District/64100**

**As of December 31, 2024**

Cash in Account	<u>\$92,612</u>	}	\$108,943
WCIP Investments	<u>\$36</u>		
Uncollected Assessments <i>(including 2025 and past years)</i>	<u>\$16,295</u>		
Actual 2025 expenditures	<u>\$75</u>	}	\$250
Less any Estimated 2025 Expenditures <i>(any outstanding invoices)</i>	<u>\$175</u>		
<b>Projected 2026 beginning balance</b>	<u><b>\$108,693</b></u>		

**2026 Budget**

*Revenues*

Assessments	<u>\$20,000</u>	}	\$128,693
Other Revenue	<u>\$0</u>		
<b>Total 2026 Revenues</b>	<u><b>\$20,000</b></u>		
<b>Total available for 2026 Budget Allocation</b>	<u><b>\$128,693</b></u>		

*(2026 projected beginning balance + 2026 revenue)*

*Expenditures:*

Admin	<u>\$250</u>	}	\$0
Projected Work Plan/Estimated			
Maintenance Expenses	<u>\$14,750</u>		
New Project and Unforeseen Expenses	<u>\$113,693</u>		
<b>Total Expenditures</b>	<u><b>\$128,693</b></u>		
<b>Projected 2026 Ending Balance</b>	<u><b>\$0</b></u>		

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026**

**\$20,000.00**