



# Whatcom County

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

## Agenda Bill Report

File Number: AB2023-717

---

<b>File ID:</b>	AB2023-717	<b>Version:</b>	1	<b>Status:</b>	Adopted
<b>File Created:</b>	10/26/2023	<b>Entered by:</b>	MMiterko@co.whatcom.wa.us		
<b>Department:</b>	Finance Division	<b>File Type:</b>	Ordinance Requiring a Public Hearing		
<b>Assigned to:</b>	Council Finance and Administrative Services Committee	<b>Final Action:</b>	11/21/2023		
<b>Agenda Date:</b>	11/21/2023	<b>Enactment #:</b>	ORD 2023-067		
<b>Related Files:</b>					

---

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 2024

### SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

The proposed ordinance adopts the Whatcom County 2024 property tax levy

---

### HISTORY OF LEGISLATIVE FILE

---

<b>Date:</b>	<b>Acting Body:</b>	<b>Action:</b>	<b>Sent To:</b>
11/08/2023	Council	INTRODUCED FOR PUBLIC HEARING Aye: 6 Buchanan, Byrd, Donovan, Frazey, Galloway, and Kershner Nay: 1 Elenbaas	Council
11/08/2023	Council	INTRODUCED FOR PUBLIC HEARING	Council Finance and Administrative Services Committee
11/21/2023	Council Finance and Administrative Services Committee	DISCUSSED	
11/21/2023	Council	ADOPTED Aye: 4 Buchanan, Donovan, Frazey, and Galloway Nay: 2 Elenbaas, and Kershner Absent: 1 Byrd	

**Attachments:** Proposed Ordinance, Exhibit A, Notice of Hearing after 11.8.2023.pdf

**PROPOSED BY:** Executive  
**INTRODUCTION DATE:** November 8, 2023

**ORDINANCE NO.** 2023-067

**ORDINANCE AUTHORIZING THE LEVY OF TAXES  
FOR COUNTY AND STATE PURPOSES  
IN WHATCOM COUNTY, WASHINGTON,  
FOR THE YEAR OF 2024**

**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 2023-2024 biennium, including all sources of revenues and anticipated expenditures on November 22, 2022; and,

**WHEREAS**, the 2023-2024 budget also includes funding of the Healthy Children's Initiative (Proposition 5) as approved by the voters in November 2022, which increased the 2023 general fund levy by \$.19 per \$1000 of assessed value of taxable property within the county, and according to the 2023 Assessor's Office Annual Tax book levied an amount of \$9,976,952.98 in 2023; 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 necessary to increase the General Fund property tax levy 1% for 2024 to fund essential county services; and,

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

**NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED** by the Whatcom County Council:

- (A) The property taxes for Whatcom County are hereby levied and are to be charged to the assessment and tax rolls of Whatcom County; and,
- (B) Property taxes are levied in 2023 for collection in 2024; and,
- (C) The County general levy for the 2024 tax year shall be increased \$330,138 which is a percentage increase of .77% from the previous year. This increase is exclusive of additional revenue resulting from new construction and improvements to property and any increase in the value of state assessed property.
- (D) In 2024, the County will deposit \$9,973,953, plus an amount equal to 2023 Healthy Children's Initiative levy rate times the value of new construction and improvements to property and any increase in the value of state assessed property into the Healthy Children's Fund.

**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 2024, 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 21st day of November, 2023.

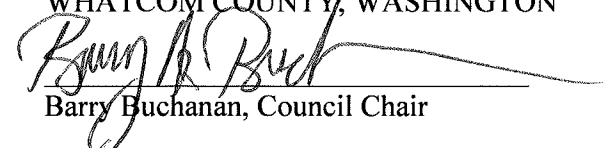
ATTEST:

  
Dana Brown-Davis, Council Clerk

APPROVED AS TO FORM:

Approved by email / C Quinn 10/25/23  
Christopher Quinn  
Senior Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

  
Barry Buchanan, Council Chair

APPROVED     NOT APPROVED

  
Satpal Singh Sidhu, Executive

Date: 11/22/23

RESOLUTION NO. 01-2024

2024 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:

\$ 6,000.00, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 3 day of October, 2023.

Kenn Stangherly  
Supervisor

James J. Foss  
Supervisor

Mark Woodhull  
Supervisor

ATTEST:

Kirsten Gallacher  
Kirsten Gallacher, Administrative Secretary



**Exhibit A**

RESOLUTION NO. 01-2024

2024 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 2024 - CDIO#1 in the amount of:

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

ADOPTED this 26 day of September, 2023.

Fred Vander Veen  
Supervisor  
M. Elia  
Supervisor  
\_\_\_\_\_  
Supervisor

ATTEST:  
Kirsten Gallacher, 9/26/23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024**  
**Consolidated Drainage Improvement District #1/623**

**As of December 31, 2022**

Cash in Account	<u>\$8,609</u>	}	\$28,111
WCIP Investments	<u>\$17,812</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$1,690</u>		
Actual 2023 expenditures	<u>\$3,485</u>	}	\$3,660
Less any Estimated <b>2023</b> Expenditures <i>(any outstanding invoices)</i>	<u>\$175</u>		
<b>Projected 2024 beginning balance</b>	<u><u>\$24,451</u></u>		

**2024 Budget**

**Revenues**

Assessments	<u>\$6,000</u>	
Other Revenue	<u>\$0</u>	
<b>Total 2024 Revenues</b>	<u>\$6,000</u>	
<b>Total available for 2024 Budget Allocation</b>		<u><u>\$30,451</u></u>
	<i>(2024 projected beginning balance + 2024 revenue)</i>	

**Expenditures:**

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$3,500	
New Project and Unforeseen Expenses	<u>\$26,701</u>	
<b>Total Expenditures</b>		<u><u>\$30,451</u></u>
<b>Projected 2024 Ending Balance</b>		<u><u>\$0</u></u>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

\$6,000.00



RESOLUTION NO. 01-2024

2024 APPROVED BUDGET AND SETTING THE  
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage District #2

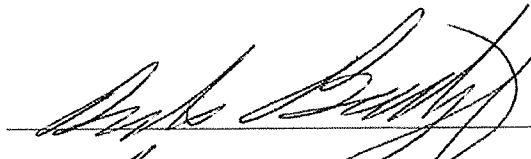
held their annual meeting and have approved the attached budget for the succeeding year, and

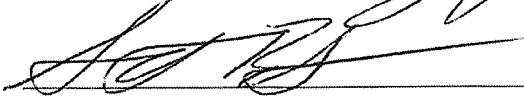
WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

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 9 day of October, 2023.

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

ATTEST:  
  
Kirsten Gallacher, Administrative Secretary, 10-9-23

**BUDGET FOR 2024  
Drainage District #2/624**

**As of December 31, 2022**

Cash in Account	<u>\$23,829</u>	}	\$28,812
WCIP Investments	<u>\$3,523</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$1,460</u>		
Actual 2023 expenditures	<u>\$2,250</u>	}	\$3,010
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>\$760</u>		
<b>Projected 2024 beginning balance</b>	<u><u>\$25,802</u></u>		

**2024 Budget**

**Revenues**

Assessments	<u>\$3,000</u>	
Other Revenue	<u>\$0</u>	
<b>Total 2024 Revenues</b>	<u>\$3,000</u>	
<b>Total available for 2024 Budget Allocation</b>		<u><u>\$28,802</u></u>
<i>(2024 projected beginning balance + 2024 revenue)</i>		

**Expenditures:**

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$4,750	
New Project and Unforeseen Expenses	<u>\$23,802</u>	
<b>Total Expenditures</b>		<u><u>\$28,802</u></u>
<b>Projected 2024 Ending Balance</b>		<u><u>\$0</u></u>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

=====

RESOLUTION NO. 01-2024

2024 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:

\$ 15,000.00, and said

assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 26<sup>th</sup> day of October, 2023.

Don MN  
\_\_\_\_\_  
Commissioner

[Signature]  
\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

ATTEST:  
[Signature] 10-26-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024**  
**Drainage Improvement District #3/625**

**As of December 31, 2022**

Cash in Account	\$23,501		
WCIP Investments	\$1,577	}	
Uncollected Assessments <i>(including 2023 and past years)</i>	\$6,854		\$31,932
Actual 2023 expenditures	\$20,075	}	
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	\$0		\$20,075
<b>Projected 2024 beginning balance</b>			<b>\$11,857</b>

**2024 Budget**

**Revenues**

Assessments	\$15,000		
Other Revenue	\$0		
<b>Total 2024 Revenues</b>	<b>\$15,000</b>		
<b>Total available for 2024 Budget Allocation</b>			<b>\$26,857</b>
			<i>(2024 projected beginning balance + 2024 revenue)</i>

**Expenditures:**

Admin	\$250		
Projected Work Plan/Estimated Maintenance Expenses	\$5,750		
New Project and Unforeseen Expenses	\$20,857		
<b>Total Expenditures</b>			<b>\$26,857</b>
<b>Projected 2024 Ending Balance</b>			<b>\$0</b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

**\$15,000.00**

RESOLUTION NO. 01-2024

2024 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 Imp District #5 in the amount of:

\$ 20,000.00, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 16<sup>th</sup> day of October, 2023.

Anton DeMaard  
Supervisor

Roger Thely  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:  
Kirsten Gallacher, 10-16-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024  
Drainage Improvement District #5/626**

**As of December 31, 2022**

Cash in Account	<u>\$19,920</u>	}	\$45,760
WCIP Investments	<u>\$17,168</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$8,672</u>		
Actual 2023 expenditures	<u>\$1,327</u>	}	\$14,486
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>\$13,158</u>		
<b>Projected 2024 beginning balance</b>	<b><u><u>\$31,275</u></u></b>		

**2024 Budget**

***Revenues***

Assessments	<u>\$20,000</u>	
Other Revenue	<u>\$0</u>	
<b>Total 2024 Revenues</b>	<b><u>\$20,000</u></b>	
<b>Total available for 2024 Budget Allocation</b>		<b><u><u>\$51,275</u></u></b>
	<i>(2024 projected beginning balance + 2024 revenue)</i>	

***Expenditures:***

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$15,500	
New Project and Unforeseen Expenses	<u>\$35,525</u>	
<b>Total Expenditures</b>		<b><u><u>\$51,275</u></u></b>
<b>Projected 2024 Ending Balance</b>		<b><u><u>\$0</u></u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

**\$20,000.00**

RESOLUTION NO. 01-2024

2024 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 Imp. 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 4<sup>th</sup> day of October, 2023.

[Signature]  
\_\_\_\_\_  
Supervisor  
[Signature]  
\_\_\_\_\_  
Supervisor  
\_\_\_\_\_  
Supervisor

ATTEST:  
[Signature] 10/4/23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024**  
**Drainage Improvement District #6/627**

**As of December 31, 2022**

Cash in Account	\$12,436		
WCIP Investments	\$19,687	}	
Uncollected Assessments <i>(including 2023 and past years)</i>	\$1,737		\$33,861
Actual 2023 expenditures	\$75	}	
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	\$0		\$75
<b>Projected 2024 beginning balance</b>			<b>\$33,786</b>

**2024 Budget**

**Revenues**

Assessments	\$4,000		
Other Revenue	\$0		
<b>Total 2024 Revenues</b>	<b>\$4,000</b>		
<b>Total available for 2024 Budget Allocation</b>			<b>\$37,786</b>
<i>(2024 projected beginning balance + 2024 revenue)</i>			

**Expenditures:**

Admin	\$250		
Projected Work Plan/Estimated Maintenance Expenses	\$10,600		
New Project and Unforeseen Expenses	\$26,936		
<b>Total Expenditures</b>			<b>\$37,786</b>
<b>Projected 2024 Ending Balance</b>			<b>\$0</b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

**\$4,000.00**



RESOLUTION NO. 01-2024

2024 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 Drainage Imp. District #7 in the amount of:

\$ 50,000.00, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 19<sup>th</sup> day of October, 2023.

Kir A. Maddy  
Supervisor

Bob Gray  
Supervisor

Richard [Signature]  
Supervisor

ATTEST:  
Kirsten Gallacher 10-19-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024**  
**Drainage Improvement District #7/628**

**As of December 31, 2022**

Cash in Account	\$14,472		
WCIP Investments	\$3,953	}	
Uncollected Assessments <i>(including 2023 and past years)</i>	\$13,834		\$32,258
Actual 2023 expenditures	\$16,157	}	
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	\$4,939		\$21,096
<b>Projected 2024 beginning balance</b>			<b>\$11,163</b>

**2024 Budget**

**Revenues**

Assessments	\$50,000		
Other Revenue (EDI funds)	\$500,000		
<b>Total 2024 Revenues</b>			<b>\$550,000</b>
<b>Total available for 2024 Budget Allocation</b>			<b>\$561,163</b>
<i>(2024 projected beginning balance + 2024 revenue)</i>			

**Expenditures:**

Admin	\$14,104		
Projected Work Plan/Estimated			
Maintenance Expenses	\$20,896		
Atwood Culvert Project	\$500,000		
New Project and Unforeseen Expenses	\$26,163		
<b>Total Expenditures</b>			<b>\$561,163</b>

**Projected 2024 Ending Balance** **\$0**

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

**\$50,000.00**

RESOLUTION NO. 01-2024

2024 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 \_\_\_\_\_ in the amount of:

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

ADOPTED this 4 day of October, 2023.

[Signature]  
Supervisor

[Signature]  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:

[Signature] . 10/4/23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024  
Drainage Improvement District #15/629**

**As of December 31, 2022**

Cash in Account	<u>\$8,718</u>	}	\$41,545
WCIP Investments	<u>\$6</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$32,821</u>		
Actual 2023 expenditures	<u>\$1,697</u>	}	\$4,037
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>\$2,340</u>		
<b>Projected 2024 beginning balance</b>			<b><u><u>\$37,509</u></u></b>

**2024 Budget**

**Revenues**

Assessments	<u>\$60,000</u>	
Other Revenue	<u>\$0</u>	
<b>Total 2024 Revenues</b>	<u>\$60,000</u>	
<b>Total available for 2024 Budget Allocation</b>		<b><u><u>\$97,509</u></u></b>
<i>(2024 projected beginning balance + 2024 revenue)</i>		

**Expenditures:**

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$58,800	
New Project and Unforeseen Expenses	<u>\$38,459</u>	
<b>Total Expenditures</b>		<b><u><u>\$97,509</u></u></b>
<b>Projected 2024 Ending Balance</b>		<b><u><u>\$0</u></u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

\$60,000.00

RESOLUTION NO. 01-2024

2024 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 Imp District #17 in the amount of:

\$ 3000.00, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 10<sup>th</sup> day of October, 2023.

Paula J Harris  
Supervisor

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:  
Kirsten Gallacher, 10-10-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024**  
**Drainage Improvement District #17/630**

**As of December 31, 2022**

Cash in Account	\$21,437		
WCIP Investments	\$1,160	}	
Uncollected Assessments <i>(including 2023 and past years)</i>	\$1,522		\$24,120
Actual 2023 expenditures	\$5,659	}	
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	\$217		\$5,876
<b>Projected 2024 beginning balance</b>	<b>\$18,243</b>		

**2024 Budget**

**Revenues**

Assessments	\$3,000		
Other Revenue			
<b>Total 2024 Revenues</b>	<b>\$3,000</b>		
<b>Total available for 2024 Budget Allocation</b>	<b>\$21,243</b>		
			<small><i>(2024 projected beginning balance + 2024 revenue)</i></small>

**Expenditures:**

Admin	\$175		
Projected Work Plan/Estimated Maintenance Expenses	\$5,000		
New Project and Unforeseen Expenses	\$16,068		
<b>Total Expenditures</b>	<b>\$16,068</b>		
<b>Projected 2024 Ending Balance</b>	<b>\$0</b>		

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

**\$3,000.00**

RESOLUTION NO. 01-2024

2024 APPROVED BUDGET AND SETTING THE  
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Cons. 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 Cons. Drainage Imp. District #20 in the amount of:

\$ 10,000.00, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 16<sup>th</sup> day of October, 2023.

Rodney Vande Hoef Supervisor  
Daryl Brennick Supervisor  
Sh. Costa Supervisor

ATTEST:  
Kirsten Gallacher, 10-16-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024**  
**Drainage Improvement District #20/631**

**As of December 31, 2022**

Cash in Account	\$26,330		
WCIP Investments	\$22,010	}	\$50,706
Uncollected Assessments <i>(including 2023 and past years)</i>	\$2,366		
Actual 2023 expenditures	\$9,648	}	\$9,823
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>			
<b>Projected 2024 beginning balance</b>	<b>\$40,883</b>		

**2024 Budget**

***Revenues***

Assessments	\$10,000		
Other Revenue	\$252		
<b>Total 2024 Revenues</b>	<b>\$10,252</b>		
<b>Total available for 2024 Budget Allocation</b>	<b>\$51,135</b>		
<i>(2024 projected beginning balance + 2024 revenue)</i>			

***Expenditures:***

Admin	\$250		
Projected Work Plan/Estimated Maintenance Expenses	\$33,400		
New Project and Unforeseen Expenses	\$17,485		
<b>Total Expenditures</b>	<b>\$51,135</b>		
<b>Projected 2024 Ending Balance</b>	<b>\$0</b>		

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

**\$10,000.00**



RESOLUTION NO. 01-2024

2024 APPROVED BUDGET AND SETTING THE  
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Coastal 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 Drainage Improvement District #21 in the amount of:

\$ 12,500.00, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 10<sup>th</sup> day of October, 2023.

Jake De Hoog  
Supervisor

Scott Mac  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:  
Kirsten Gallacher, 10-10-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024**  
**Consolidated Drainage Improvement District #21/632**

**As of December 31, 2022**

Cash in Account	<u>\$76,763</u>	}	\$79,218
WCIP Investments	<u>\$89</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$2,366</u>		
Actual 2023 expenditures	<u>\$3,317</u>	}	\$3,317
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>          </u>		
	<b>Projected 2024 beginning balance</b>		<b><u><u>\$75,901</u></u></b>

**2024 Budget**

**Revenues**

Assessments	<u>\$12,500</u>	
Other Revenue	<u>\$0</u>	
	<b>Total 2024 Revenues</b>	<u>\$12,500</u>
	<b>Total available for 2024 Budget Allocation</b>	<b><u><u>\$88,401</u></u></b>
	<i>(2024 projected beginning balance + 2024 revenue)</i>	

**Expenditures:**

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$5,750	
	<u>\$82,401</u>	
	<b>Total Expenditures</b>	<b><u><u>\$88,401</u></u></b>
	<b>Projected 2024 Ending Balance</b>	<b><u><u>\$0</u></u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

**\$12,500.00**

RESOLUTION NO. 01-2024

2024 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 Imp. District #30 in the amount of:

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

ADOPTED this 10 day of October, 2023.

Paula J. Harris  
Supervisor

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

ATTES:  
Kirsten Gallacher 10-10-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024  
Drainage Improvement District #30/633**

**As of December 31, 2022**

Cash in Account	<u>\$5,034</u>	}	
WCIP Investments	<u>\$1,890</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$2,049</u>		
			\$8,973
Actual 2023 expenditures	<u>\$175</u>	}	
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>\$869</u>		
			\$1,044
			<b><u><u>\$7,929</u></u></b>

**2024 Budget**

**Revenues**

Assessments	<u>\$5,000</u>	
Other Revenue	<u>\$0</u>	
<b>Total 2024 Revenues</b>	<u>\$5,000</u>	
<b>Total available for 2024 Budget Allocation</b>		<b><u><u>\$12,929</u></u></b>
		<i>(2024 projected beginning balance + 2024 revenue)</i>

**Expenditures:**

Admin	\$175	
Projected Work Plan/Estimated Maintenance Expenses	\$5,000	
New Project and Unforeseen Expenses	<u>\$7,754</u>	
<b>Total Expenditures</b>		<b><u><u>\$12,929</u></u></b>
<b>Projected 2024 Ending Balance</b>		<b><u><u>\$0</u></u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

\$5,000.00

RESOLUTION NO. 01-2024

2024 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:

\$ 20,000.00, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 19<sup>th</sup> day of October, 2023.

*Terrance Lemmon*  
Supervisor

*Dale DeVader*  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:  
*Kirsten Gallacher*, 10-19-23  
Kirsten Gallacher, Administrative Secretary



RESOLUTION NO. 01-2024

2024 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 Imp 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 10 day of October, 2023.

Paula J Harris  
Supervisor

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:  
Kirsten Gallacher, 10-10-23  
Kirsten Gallacher, Administrative Secretary





RESOLUTION NO. 01-2024

2024 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 9 day of October, 2023.

C.D. Charnel  
Commissioner  
Don Buff  
Commissioner  
Ed Red  
Commissioner

ATTEST:  
Kirsten Gallacher, 10-9-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024  
Diking District #1/636**

**As of December 31, 2022**

Cash in Account	<u>\$67,345</u>	}	
WCIP Investments	<u>\$521</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$36,123</u>		
			\$103,990
Actual 2023 expenditures	<u>\$2,585</u>	}	
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>\$422</u>		
			\$3,007
			<b>Projected 2024 beginning balance</b>
			<b><u><u>\$100,983</u></u></b>

**2024 Budget**

**Revenues**

Assessments	<u>\$30,000</u>	
Other Revenue	<u>\$0</u>	
<b>Total 2024 Revenues</b>	<b><u>\$30,000</u></b>	
<b>Total available for 2024 Budget Allocation</b>		<b><u><u>\$130,983</u></u></b>
		<i>(2024 projected beginning balance + 2024 revenue)</i>

**Expenditures:**

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$29,750	
New Project and Unforeseen Expenses	<u>\$100,983</u>	
<b>Total Expenditures</b>		<b><u><u>\$130,983</u></u></b>
<b>Projected 2024 Ending Balance</b>		<b><u><u>\$0</u></u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

**\$30,000.00**

RESOLUTION NO. 01-2024

2024 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 Deming Diking District #2 in the amount of:

\$ 20,000.00, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 18<sup>th</sup> day of October, 2023.

Harry E Williams  
Commissioner

James Williams  
Commissioner

Catherine Anderson  
Commissioner

ATTEST: Kirsten Gallacher, 10-18-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024  
Deming Diking District #2/637**

**As of December 31, 2022**

Cash in Account	<u>\$8,298</u>	}	\$17,612
WCIP Investments	<u>\$92</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$9,222</u>		
Actual 2023 expenditures	<u>\$6,482</u>	}	\$6,482
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>          </u>		
	<b>Projected 2024 beginning balance</b>		<b><u><u>\$11,130</u></u></b>

**2024 Budget**

***Revenues***

Assessments	<u>\$20,000</u>	
Other Revenue	<u>\$0</u>	
	<b>Total 2024 Revenues</b>	<b><u>\$20,000</u></b>
	<b>Total available for 2024 Budget Allocation</b>	<b><u><u>\$31,130</u></u></b>
	<i>(2024 projected beginning balance + 2024 revenue)</i>	

***Expenditures:***

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$14,750	
	<u>\$16,130</u>	
	<b>Total Expenditures</b>	<b><u><u>\$31,130</u></u></b>

**Projected 2024 Ending Balance** \$0

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

**\$20,000.00**

RESOLUTION NO. 01-2024

2024 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

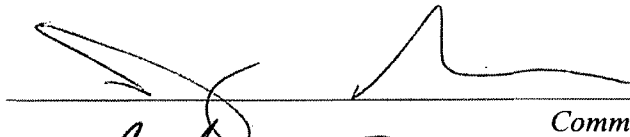
direct a special assessment for Diking District #3

in the amount of:

\$ 12,000, and said

assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 12<sup>th</sup> day of October, 2023.

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

ATTEST:  
  
\_\_\_\_\_, 10-12-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024  
Diking District #3/638**

**As of December 31, 2022**

Cash in Account	<u>\$56,730</u>	}	\$62,403
WCIP Investments	<u>\$399</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$5,274</u>		
Actual 2023 expenditures	<u>\$429</u>	}	\$4,128
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>\$3,699</u>		
<b>Projected 2024 beginning balance</b>	<u><u>\$58,275</u></u>		

**2024 Budget**

**Revenues**

Assessments	<u>\$12,000</u>	
Other Revenue	<u>\$0</u>	
<b>Total 2024 Revenues</b>	<u>\$12,000</u>	
<b>Total available for 2024 Budget Allocation</b>		<u><u>\$70,275</u></u>
<i>(2024 projected beginning balance + 2024 revenue)</i>		

**Expenditures:**

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$10,000	
New Project and Unforeseen Expenses	<u>\$60,025</u>	
<b>Total Expenditures</b>		<u><u>\$70,275</u></u>
<b>Projected 2024 Ending Balance</b>		<u><u>\$0</u></u>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

\$12,000.00

**Exhibit A**

RESOLUTION NO. 01-2024

2024 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:

\$ 25,000, and said

assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 9 day of October, 2023.

Albert Bon  
Commissioner

[Signature]  
Commissioner

\_\_\_\_\_  
Commissioner

ATTEST: [Signature], 10-9-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024  
Diking District #4/639**

**As of December 31, 2022**

Cash in Account	<u>\$87,102</u>	}	\$107,990
WCIP Investments	<u>\$12,837</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$8,051</u>		
Actual 2023 expenditures	<u>\$20,337</u>	}	\$20,337
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>\$0</u>		
<b>Projected 2024 beginning balance</b>	<u><u>\$87,653</u></u>		

**2024 Budget**

**Revenues**

Assessments	<u>\$25,000</u>	
Other Revenue	<u>\$0</u>	
<b>Total 2024 Revenues</b>	<u>\$25,000</u>	
<b>Total available for 2024 Budget Allocation</b>		<u><u>\$112,653</u></u>
<i>(2024 projected beginning balance + 2024 revenue)</i>		

**Expenditures:**

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$24,750	
New Project and Unforeseen Expenses	<u>\$87,653</u>	
<b>Total Expenditures</b>		<u><u>\$112,653</u></u>
<b>Projected 2024 Ending Balance</b>		<u><u>\$0</u></u>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

\$25,000.00



RESOLUTION NO. 01-2024

XXXX 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:

\$ 20,000.00, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 18<sup>th</sup> day of October, 2023.

Arthur Anderson  
Director

Kenneth H. Ulford  
Director

Andy Graham  
Director

ATTEST:  
Kirsten Gallacher, 10-18-23  
Kirsten Gallacher, Administrative Secretary

**BUDGET FOR 2024  
Macaulay Creek Flood Control/641**

**As of December 31, 2022**

Cash in Account	<u>\$26,590</u>	}	\$38,991
WCIP Investments	<u>\$34</u>		
Uncollected Assessments <i>(including 2023 and past years)</i>	<u>\$12,367</u>		
Actual 2023 expenditures	<u>\$32,362</u>	}	\$32,362
Less any Estimated 2023 Expenditures <i>(any outstanding invoices)</i>	<u>\$0</u>		
<b>Projected 2024 beginning balance</b>			<b><u><u>\$6,629</u></u></b>

**2024 Budget**

**Revenues**

Assessments	<u>\$20,000</u>	
Other Revenue	<u>\$105,375</u>	<i>(2023 FEMA/State Grants)</i>
<b>Total 2024 Revenues</b>	<u>\$125,375</u>	
<b>Total available for 2024 Budget Allocation</b>		<b><u><u>\$132,004</u></u></b>
		<i>(2024 projected beginning balance + 2024 revenue)</i>

**Expenditures:**

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$29,750	
New Project and Unforeseen Expenses	<u>\$102,004</u>	
<b>Total Expenditures</b>		<b><u><u>\$132,004</u></u></b>
<b>Projected 2024 Ending Balance</b>		<b><u><u>\$0</u></u></b>

**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2024**

\$20,000.00

**EXHIBIT B WILL BE  
AVAILABLE AFTER  
THE FIRST OF THE  
YEAR**