



Whatcom County

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

Agenda Bill Master Report

File Number: AB2022-608

File ID:	AB2022-608	Version:	1	Status:	Adopted
File Created:	10/26/2022	Entered by:	MCaldwel@co.whatcom.wa.us		
Department:	Finance Division	File Type:	Ordinance Requiring a Public Hearing		
Assigned to:	Council			Final Action:	11/22/2022
Agenda Date:	11/22/2022			Enactment #:	ORD 2022-073

Primary Contact Email: mcaldwel@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 2023

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

The proposed ordinance adopts the Whatcom County 2023 property tax levy.

HISTORY OF LEGISLATIVE FILE

Date:	Acting Body:	Action:	Sent To:
11/09/2022	Council	INTRODUCED FOR PUBLIC HEARING	Council
		Aye: 6 Buchanan, Byrd, Donovan, Frazey, Galloway, and Kershner	
		Nay: 1 Elenbaas	
		Absent: 0	
11/22/2022	Council	ADOPTED	
		Aye: 6 Buchanan, Donovan, Elenbaas, Frazey, Galloway, and Kershner	
		Nay: 1 Byrd	
		Absent: 0	

Attachments: Proposed Ordinance, Exhibit B

PROPOSED BY: Executive
INTRODUCTION DATE: November 9, 2022

ORDINANCE NO. 2022-073

**ORDINANCE AUTHORIZING THE LEVY OF TAXES
FOR COUNTY AND STATE PURPOSES
IN WHATCOM COUNTY, WASHINGTON,
FOR THE YEAR OF 2023**

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 County Council has determined it is necessary to increase the General Fund property tax levy 1% for 2023 to fund essential county services; 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:

- (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 2022 for collection in 2023; and,
- (C) The County general levy for the 2023 tax year shall be increased \$321,752 which is a percentage increase of 1% 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; and,

(D) Because the State of Washington is currently unable to provide the figures and documentation necessary to establish fixed levy rates, as these figures do become available from the state, levies shall be fixed per "Exhibit A" which shall be prepared by the County Assessor, and attached and incorporated herein by reference.

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 2023, and the amounts to be apportioned to the original assessments for construction in said districts are as follows per "Exhibit B" 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 22nd day of November, 2022.

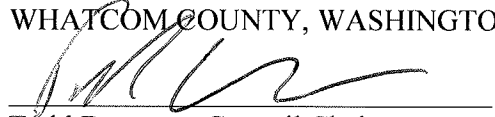
ATTEST:


Dana Brown-Davis, Council Clerk

APPROVED AS TO FORM:

Approved by email/C Quinn/M Caldwell
Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Todd Donovan, Council Chair

APPROVED () NOT APPROVED


Satpal Singh Sidhu, Executive

Date: November 29, 2022

**EXHIBIT A WILL BE
AVAILABLE AFTER
JANUARY 1, 2023**

RESOLUTION NO. 01-2023

2023 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 2023 in the amount of:

\$ 6000⁰⁰ (Six thousand dollars), and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 12th day of September, 2022.

Kenn Stangor
Supervisor

Mark Westhoff
Supervisor

Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Butler Ditch/622****As of December 31, 2021**

Cash in Account	<u>\$20,922</u>	}	\$26,997
WCIP Investments	<u>\$74</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$6,001</u>		
Actual 2022 expenditures	<u>\$365</u>	}	\$5,115
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$4,750</u>		
Projected 2023 beginning balance			<u><u>\$21,882</u></u>

2023 Budget**Revenues**

Assessments	<u>\$6,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues	<u>\$6,000</u>	
Total available for 2023 Budget Allocation		<u><u>\$27,882</u></u>
		<i>(2023 projected beginning balance + 2023 revenue)</i>

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$3,000	
New Project and Unforeseen Expenses	<u>\$24,383</u>	
Total Expenditures		<u><u>\$27,783</u></u>
Projected 2023 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023**\$6,000.00**

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

CDID # 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 CDID # 1 2023

in the amount of:

\$ 6,000⁰⁰ (Six^{BT} thousand dollars) and said

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

ADOPTED this 14th day of September 2022.

[Signature]
Supervisor

[Signature]
Supervisor

Supervisor

ATTEST:
[Signature] 9/14/22
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Consolidated Drainage Improvement Dist. # 1 / 623****As of December 31, 2021**

Cash in Account	<u>\$5,198</u>	}	\$26,887
WCIP Investments	<u>\$17,627</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$4,062</u>		
2021 Lynden Special Assessment 09/13/22 \$ 1500.00			
Actual 2022 expenditures	<u>\$2,840</u>	}	\$4,200
Less any Estimated 2022 Expenditures (any outstanding invoices)	<u>\$4,200</u>		
Projected 2023 beginning balance			<u><u>\$19,847</u></u>

2023 Budget**Revenues**

Assessments	<u>\$6,000</u>	
Other Revenue	<u>\$1,500</u>	
Total 2023 Revenues	<u>\$0</u>	
Total available for 2023 Budget Allocation		<u><u>\$27,347</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$1,500	
New Project and Unforeseen Expenses	<u>\$25,447</u>	
Total Expenditures		<u><u>\$0</u></u>
Projected 2023 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023**\$6,000.00**

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

CDID # 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 CDID # 20 2023

in the amount of:

\$ 6000⁰⁰ (Six thousand dollars) and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 14th day of September, 2022.

Rodney Vande Hoef
Supervisor

[Signature]
Supervisor

[Signature]
Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Condoliated Drainage Improvement District # 20/631****As of December 31, 2021**

Cash in Account	<u>\$22,506</u>	}	\$49,783
WCIP Investments	<u>\$21,781</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$5,496</u>		
Actual 2022 expenditures	<u>\$365</u>	}	\$4,380
Less any Estimated 2022 Expenditures (any outstanding invoices)	<u>\$4,015</u>		
Projected 2023 beginning balance			<u><u>\$45,403</u></u>

2023 Budget**Revenues**

Assessments	<u>\$6,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues	<u>\$6,000</u>	
Total available for 2023 Budget Allocation		<u><u>\$51,403</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$7,500	
New Project and Unforeseen Expenses	<u>\$43,503</u>	
Total Expenditures		<u><u>\$43,503</u></u>
Projected 2023 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023**\$6,000.00**

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

CDID# 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 CDID # 21 2023

in the amount of:

\$ 12,500⁰⁰

\$ Twelve thousand five hundred, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 27th day of September, 2022.

Jake De Hoog
Supervisor

[Signature]
Supervisor

Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Consolidated Drainage Improvement District # 21/632****As of December 31, 2021**

Cash in Account	<u>\$68,106</u>	}	\$81,012
WCIP Investments	<u>\$88</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$12,818</u>		
Actual 2022 expenditures	<u>\$2,791</u>	}	\$5,141
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$2,350</u>		
Projected 2023 beginning balance			<u><u>\$75,871</u></u>

2023 Budget**Revenues**

Assessments	<u>\$12,500</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$12,500</u>
Total available for 2023 Budget Allocation		<u><u>\$88,371</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$16,500	
New Project and Unforeseen Expenses	<u>\$71,471</u>	
Total Expenditures		<u><u>\$88,371</u></u>
Projected 2023 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023**\$12,500.00**

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Dewing Diking Dist #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 DD#2 2023

in the amount of:

\$ Twenty thousand \$20,000⁰⁰, and said

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

ADOPTED this 22nd day of Sept, 2022.

Harry E Wilkins
Supervisor

Arthur Henderson
Supervisor

James Williams
Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Deming Diking District # 2 / 637****As of December 31, 2021**

Cash in Account	<u>\$3,215</u>	} \$13,952
WCIP Investments	<u>\$91</u>	
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$10,647</u>	
Actual 2022 expenditures	<u>\$5,911</u>	} \$5,911
Less any Estimated 2022 Expenditures (any outstanding invoices)	<u>\$0</u>	
Projected 2023 beginning balance		<u><u>\$9,570</u></u>

2023 Budget**Revenues**

Assessments	<u>\$20,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$20,000</u>
Total available for 2023 Budget Allocation		<u><u>\$29,570</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$15,000	
New Project and Unforeseen Expenses	<u>\$14,170</u>	
Total Expenditures		<u><u>\$29,570</u></u>
Projected 2023 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023**\$20,000.00**

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Diking Dist # 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 Dist # 1 2023 in the amount of:

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

ADOPTED this 13th day of Sept, 2022.

[Signature]
Supervisor

[Signature]
Supervisor

Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Diking District # 1 / 636****As of December 31, 2021**

Cash in Account	<u>\$49,389</u>	} \$81,758
WCIP Investments	<u>\$516</u>	
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$31,853</u>	
Actual 2022 expenditures	<u>\$14,200</u>	} \$14,200
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$0</u>	
Projected 2023 beginning balance		<u><u>\$67,558</u></u>

2023 Budget**Revenues**

Assessments	<u>\$60,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$60,000</u>
Total available for 2023 Budget Allocation		<u><u>\$127,558</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$23,000	
New Project and Unforeseen Expenses	<u>\$104,158</u>	
Total Expenditures		<u><u>\$127,558</u></u>

Projected 2023 Ending Balance	<u><u>\$0</u></u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

<u><u>\$60,000.00</u></u>

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Piking 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 2023

in the amount of:

\$ 12,000
\$ Twelve thousand & 1500 and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 27th day of Sept, 2022.

[Signature]

Supervisor

[Signature]

Supervisor

Supervisor

ATTEST:
[Signature]
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Diking District # 3 / 638****As of December 31, 2021**

Cash in Account	<u>\$56,620</u>	} \$69,013
WCIP Investments	<u>\$394</u>	
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$12,000</u>	
Actual 2022 expenditures	<u>\$6,720</u>	} \$20,611
Less any Estimated 2022 Expenditures (any outstanding invoices)	<u>\$13,891</u>	
Projected 2023 beginning balance		<u><u>\$48,402</u></u>

2023 Budget**Revenues**

Assessments	<u>\$12,000</u>	
Other Revenue	<u> </u>	
Total 2023 Revenues		<u>\$12,000</u>
Total available for 2023 Budget Allocation		<u><u>\$60,402</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$10,500	
New Project and Unforeseen Expenses	<u>\$49,502</u>	
Total Expenditures		<u><u>\$60,402</u></u>

Projected 2023 Ending Balance	<u><u>\$0</u></u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

<u><u>\$12,000.00</u></u>

RESOLUTION NO. 01-2023

2023 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 # 4-2023

in the amount of:

\$ 25,000⁰⁰ (Twenty five thousand) and said

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

ADOPTED this 13th day of September, 2022.

[Signature]
Supervisor

[Signature]
Supervisor

[Signature]
Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Diking District # 4 / 639****As of December 31, 2021**

Cash in Account	<u>\$69,914</u>	} \$107,614
WCIP Investments	<u>\$12,703</u>	
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$24,996</u>	
Actual 2022 expenditures	<u>\$2,364</u>	} \$33,364
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$31,000</u>	
Projected 2023 beginning balance		<u><u>\$74,250</u></u>

2023 Budget**Revenues**

Assessments	<u>\$25,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$25,000</u>
Total available for 2023 Budget Allocation		<u><u>\$99,250</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$19,000	
New Project and Unforeseen Expenses	<u>\$79,850</u>	
Total Expenditures		<u><u>\$99,250</u></u>

Projected 2023 Ending Balance	<u><u>\$0</u></u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

<u><u>\$25,000.00</u></u>

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Dist # 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 Dist # 2 2023

in the amount of:

\$ 3000⁰⁰ (Three thousand), and said

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

ADOPTED this 13th day of Sept, 2022.

[Signature]
Supervisor

[Signature]
Supervisor

Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Drainage District # 2 / 624****As of December 31, 2021**

Cash in Account	<u>\$23,033</u>	} \$29,522
WCIP Investments	<u>\$3,486</u>	
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$3,003</u>	
Actual 2022 expenditures	<u>\$900</u>	} \$900
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$0</u>	
Projected 2023 beginning balance		<u><u>\$28,622</u></u>

2023 Budget**Revenues**

Assessments	<u>\$3,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$3,000</u>
Total available for 2023 Budget Allocation		<u><u>\$31,622</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$12,000	
New Project and Unforeseen Expenses	<u>\$19,222</u>	
Total Expenditures		<u><u>\$31,622</u></u>

Projected 2023 Ending Balance	<u><u>\$0</u></u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

<u><u>\$3,000.00</u></u>

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Dist #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 2023

in the amount of:

\$ 15,000 Fifteen thousand ¹/₁₀₀ ~~00~~ ^{NO} said

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

ADOPTED this 6th day of October, 2022.

[Signature]
Supervisor

[Signature]
Supervisor

Supervisor

ATTEST:
[Signature]
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Drainage District # 3 / 625****As of December 31, 2021**

Cash in Account	<u>\$49,889</u>	}	\$61,368
WCIP Investments	<u>\$1,561</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$9,917</u>		
Actual 2022 expenditures	<u>\$744</u>	}	\$51,224
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$50,480</u>		
Projected 2023 beginning balance			<u><u>\$10,144</u></u>

2023 Budget**Revenues**

Assessments	<u>\$15,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$15,000</u>
Total available for 2023 Budget Allocation		<u><u>\$25,144</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$2,000	
New Project and Unforeseen Expenses	<u>\$22,744</u>	
Total Expenditures		<u><u>\$25,144</u></u>

Projected 2023 Ending Balance	<u><u>\$0</u></u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

<u><u>\$15,000.00</u></u>

Exhibit B

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

DID # 6

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

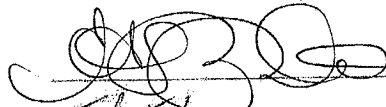
WHEREAS, Section 18 of Chapter 396, Laws of 1985, states "*Budgets for each special district shall be adopted, and special assessments imposed annually for the succeeding calendar year.*"

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for DID # 6 2023

in the amount of:

\$ 3,500⁰⁰ Thirty five hundred and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 22nd day of September, 2022.



Supervisor

Ed Thompson

Supervisor

Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Drainage District # 6 / 627****As of December 31, 2021**

Cash in Account	<u>\$9,026</u>	}	\$33,161
WCIP Investments	<u>\$19,481</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$4,653</u>		
Actual 2022 expenditures	<u>\$301</u>	}	\$1,001
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$700</u>		
Projected 2023 beginning balance			<u><u>\$32,160</u></u>

2023 Budget**Revenues**

Assessments	<u>\$3,500</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$3,500</u>
Total available for 2023 Budget Allocation		<u><u>\$35,660</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$700	
New Project and Unforeseen Expenses	<u>\$34,560</u>	
Total Expenditures		<u><u>\$35,660</u></u>
Projected 2023 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023**\$3,500.00**

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

DID #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 2023

in the amount of:

\$ 30,000⁰⁰ Thirty thousand $\frac{00}{100}$ and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 4th day of October, 2022.

Richard Mott
Supervisor

Kim A. Maddox
Supervisor

[Signature]
Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Drainage District # 7 / 628****As of December 31, 2021**

Cash in Account	<u>\$27,479</u>	\$50,939
WCIP Investments	<u>\$3,912</u>	
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$19,548</u>	
Actual 2022 expenditures	<u>\$2,406</u>	\$24,406
Less any Estimated 2022 Expenditures (any outstanding invoices)	<u>\$22,000</u>	
Projected 2023 beginning balance	<u><u>\$26,533</u></u>	

2023 Budget**Revenues**

Assessments	<u>\$30,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues	<u>\$30,000</u>	
Total available for 2023 Budget Allocation		<u><u>\$56,533</u></u>
		<i>(2023 projected beginning balance + 2023 revenue)</i>

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$30,000	
New Project and Unforeseen Expenses	<u>\$26,133</u>	
Total Expenditures		<u><u>\$56,533</u></u>
Projected 2023 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023\$30,000.00

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

DID #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 2023

in the amount of:

\$ 20,000⁰⁰ Twenty thousand & No/100, and said

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

ADOPTED this 5th day of October, 2022.

Stan Du Waard
Supervisor

Paul Paik
Supervisor

Roy Hily
Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Drainage Improvement District # 5 / 626****As of December 31, 2021**

Cash in Account	<u>\$21,541</u>	} \$59,925
WCIP Investments	<u>\$16,990</u>	
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$21,395</u>	
Actual 2022 expenditures	<u>\$13,503</u>	} \$29,003
Less any Estimated 2022 Expenditures (any outstanding invoices)	<u>\$15,500</u>	
Projected 2023 beginning balance		<u><u>\$30,922</u></u>

2023 Budget**Revenues**

Assessments	<u>\$20,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$20,000</u>
Total available for 2023 Budget Allocation		<u><u>\$50,922</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$18,000	
New Project and Unforeseen Expenses	<u>\$32,522</u>	
Total Expenditures		<u><u>\$50,922</u></u>

Projected 2023 Ending Balance	<u><u>\$0</u></u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

<u><u>\$20,000.00</u></u>

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

CDID # 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 CDID # 15 2023

in the amount of:

\$ 70,000⁰⁰ (Seventy thousand), and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 13th day of September, 2022.

[Signature]

Supervisor

[Signature]

Supervisor

Supervisor

ATTEST:
[Signature]
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Drainage Improvement District # 15 / 629****As of December 31, 2021**

Cash in Account	<u>\$16,844</u>	} \$42,761
WCIP Investments	<u>\$10,917</u>	
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$15,001</u>	
Actual 2022 expenditures	<u>\$35,098</u>	} \$35,098
Less any Estimated 2022 Expenditures (any outstanding invoices)	<u>\$0</u>	
Projected 2023 beginning balance		<u><u>\$7,663</u></u>

2023 Budget**Revenues**

Assessments	<u>\$70,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$70,000</u>
Total available for 2023 Budget Allocation		<u><u>\$77,663</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$34,400	
New Project and Unforeseen Expenses	<u>\$42,863</u>	
Total Expenditures		<u><u>\$77,663</u></u>

Projected 2023 Ending Balance	<u><u>\$0</u></u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

<u><u>\$70,000.00</u></u>

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Macaulay Creek

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, 2023 in the amount of:

\$ 20,000⁰⁰ Twenty thousand, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 22nd day of Sept, 2022.

Ken Moorff
Supervisor

Gandy Graham
Supervisor

Arthur E. Anderson
Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Macaulay Creek Flood Control District / 641****As of December 31, 2021**

Cash in Account	<u>\$13,327</u>	} \$22,270
WCIP Investments	<u>\$33</u>	
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$8,910</u>	
Actual 2022 expenditures	<u>\$3,983</u>	} \$13,983
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$10,000</u>	
Projected 2023 beginning balance		<u><u>\$8,287</u></u>

2023 Budget**Revenues**

Assessments	<u>\$20,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		\$20,000
Total available for 2023 Budget Allocation		<u><u>\$28,287</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$25,050	
New Project and Unforeseen Expenses	<u>\$2,837</u>	
Total Expenditures		<u><u>\$28,287</u></u>

Projected 2023 Ending Balance	<u><u>\$0</u></u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

<u><u>\$20,000.00</u></u>

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

GDID # 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 2023

in the amount of: Twenty five thousand & 100/100

\$ 25,000⁰⁰, and said

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

ADOPTED this 25th day of October, 2022.

Terry A. Jensen
Supervisor

Dee DeWitt
Supervisor

Kenon Rypstra
Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023

District Name: Consolidated Drainage Improvement District # 31 634

As of December 31, 2021

Cash in Account	<u>\$1,001</u>	}	\$45,548
WCIP Investments	<u>\$29,424</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$15,123</u>		
Actual 2022 expenditures	<u>\$6,939</u>	}	\$19,439
Less any Estimated 2022 Expenditures (any outstanding invoices)	<u>\$12,500</u>		
Projected 2023 beginning balance			<u><u>\$26,109</u></u>

2023 Budget

Revenues

Assessments	<u>\$25,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$25,000</u>
Total available for 2023 Budget Allocation		<u><u>\$51,109</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$400	
Projected Work Plan/Estimated Maintenance Expenses	\$25,000	
New Project and Unforeseen Expenses	<u>\$25,709</u>	
Total Expenditures		<u><u>\$51,109</u></u>

Projected 2023 Ending Balance \$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

\$25,000.00

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

DID #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 2023

in the amount of: \$ 3,000⁰⁰

\$ Three thousand & 00/100, and said

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

ADOPTED this 27th day of October, 2022.

Paula J Harris
Supervisor

Supervisor

Supervisor

ATTEST:

Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Drainage Improvement District # 17 / 630****As of December 31, 2021**

Cash in Account	<u>\$20,461</u>	}	\$22,743
WCIP Investments	<u>\$1,157</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$1,125</u>		
Actual 2022 expenditures	<u>\$957</u>	}	\$1,415
Less any Estimated 2022 Expenditures (any outstanding invoices)	<u>\$458</u>		
Projected 2023 beginning balance			<u><u>\$21,328</u></u>

2023 Budget**Revenues**

Assessments	<u>\$3,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues	<u>\$3,000</u>	
Total available for 2023 Budget Allocation		<u><u>\$24,328</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$6,500	
New Project and Unforeseen Expenses	<u>\$17,328</u>	
Total Expenditures		<u><u>\$24,328</u></u>

Projected 2023 Ending Balance	<u><u>\$0</u></u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023

<u><u>\$3,000.00</u></u>

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage 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 2023

in the amount of: 5,000⁰⁰-

Five thousand & no/100, and said assessment shall be imposed pursuant to the system of assessment established by the County.

ADOPTED this 27th day of October, 2022.

Paul J Harris Supervisor

Supervisor

Supervisor

ATTEST:
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Drainage Improvement District # 30 / 633****As of December 31, 2021**

Cash in Account	<u>\$4,194</u>	}	\$6,919
WCIP Investments	<u>\$1,885</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$839</u>		
Actual 2022 expenditures	<u>\$2,087</u>	}	\$2,087
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$0</u>		
Projected 2023 beginning balance			<u><u>\$4,832</u></u>

2023 Budget**Revenues**

Assessments	<u>\$5,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$5,000</u>
Total available for 2023 Budget Allocation		<u><u>\$9,832</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$2,500	
New Project and Unforeseen Expenses	<u>\$6,832</u>	
Total Expenditures		<u><u>\$9,832</u></u>

Projected 2023 Ending Balance \$0**RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023****\$5,000.00**

RESOLUTION NO. 01-2023

2023 APPROVED BUDGET AND SETTING THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

DID.# 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 2023

in the amount of: \$ 2000⁰⁰

\$ Two thousand & NO/100, and said

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

ADOPTED this 27th day of October, 2022.

Paula J Harris Supervisor

Supervisor

Supervisor

ATTEST
Barbara Thompson
Barbara Thompson, Administrative Secretary

BUDGET FOR 2023**District Name: Drainage Improvement District # 30A /635****As of December 31, 2021**

Cash in Account	<u>\$3,834</u>	}	\$4,354
WCIP Investments	<u>\$224</u>		
Uncollected Assessments <i>(including 2022 and past years)</i>	<u>\$295</u>		
Actual 2022 expenditures	<u>\$782</u>	}	\$782
Less any Estimated 2022 Expenditures <i>(any outstanding invoices)</i>	<u>\$0</u>		
Projected 2023 beginning balance			<u><u>\$3,572</u></u>

2023 Budget**Revenues**

Assessments	<u>\$2,000</u>	
Other Revenue	<u>\$0</u>	
Total 2023 Revenues		<u>\$2,000</u>
Total available for 2023 Budget Allocation		<u><u>\$5,572</u></u>
<i>(2023 projected beginning balance + 2023 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$1,500	
New Project and Unforeseen Expenses	<u>\$3,572</u>	
Total Expenditures		<u><u>\$5,572</u></u>
Projected 2023 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2023**\$2,000.00**