

RECEIVED

NOV 18 2020

WHATCOM COUNTY
COUNCIL

RESOLUTION NO. 17

A RESOLUTION OF THE CHUCKANUT COMMUNITY FOREST PARK DISTRICT
ESTABLISHING THE AMOUNT OF THE 2021 PROPERTY TAX LEVY

WHEREAS, the Board of Commissioners ("Board") of the Chuckanut Community Forest Park District ("District") have given proper notice of the public hearing held November 11, 2020, to consider the District's current expense budget for the 2021 calendar year and the possibility of an increase in property tax revenues, pursuant to RCW 84.55.120; and

WHEREAS, RCW 84.55.010 and 84.55.092 provides that a taxing jurisdiction may levy taxes in an amount of no more than the limit factor multiplied by the highest lawful levy since 1985 plus additional amounts resulting from new construction, improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed property; and

WHEREAS, the IDP Inflation percentage for 2021 taxes is less than one percent at 0.602%; and

WHEREAS, the highest lawful levy for the District since 1985 is \$1,229,535.62; and

WHEREAS, in 2019, the District authorized the County to levy \$696,116.55 in the 2020 calendar year, which is well under the highest lawful levy for the District; and

WHEREAS, the estimated total taxable assessed value of the District is \$2,592,261,915.00; and

WHEREAS, the Board desires to authorize a levy to maintain as close as possible, regular tax levy rate of twenty-eight cents per one thousand dollars of assessed valuation in the District; and

WHEREAS, the Board, after hearing and after duly considering all relevant evidence and testimony presented, determined that the District requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and due to improvements to property and increases in assessed value due to newly constructed wind turbines, solar, biomass and geothermal facilities, and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the District and in its best interest;

NOW THEREFORE, THE BOARD OF COMMISSIONERS OF THE CHUCKANUT COMMUNITY FOREST PARK DISTRICT, WHATCOM COUNTY, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

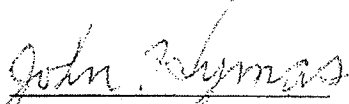
Section 1. A property tax levy for the 2021 calendar year is hereby authorized in the amount of \$695,000.000 which is \$1,116.55 less than last year and is an approximate sixteen hundredths of one percent (0.16%) decrease from the previous year. The 2021 levy which is less than the highest lawful levy for the District even with the IDP inflation percentage for 2021 because it is less than 100.602% of the highest lawful levy for the 2020 calendar year.

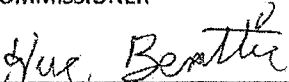
Section 2. BE IT FURTHER RESOLVED that any resolutions or parts of resolutions in conflict herewith are hereby repealed insofar as they conflict with the provisions of this resolution.


Section 3. If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares that it would have passed this code and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases has been declared invalid or unconstitutional, and if, for any reason, this Resolution should be declared invalid, or unconstitutional, then the original Resolution shall be in full force and effect.

ADOPTED by the Board of Commissioners of Chuckanut Community Forest Park District, Whatcom County, Washington, at a regular meeting held the 11th day of November, 2020 with the following Commissioners being present and voting.


COMMISSIONER


COMMISSIONER


COMMISSIONER


COMMISSIONER

COMMISSIONER

THIS IS TO CERTIFY that the above is a true and correct copy of Resolution No. 17 of Chuckanut Community Forest Park District, Whatcom County, Washington, adopted at the regular meeting of the Board of Commissioners on November 11, 2020.

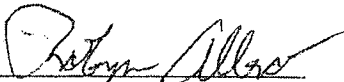

SECRETARY


EXHIBIT A

LEVY CERTIFICATION

In accordance with RCW 84.52.020, I, Frank James, Board President, for the Chuckanut Community Forest Parks District ("District"), do hereby certify to the Whatcom County legislative authority that the Board of said District requests that the following levy amounts be collected in 2021 as provided in the District's budget, which was adopted following a public hearing held on November 11, 2020:

Regular Levy: \$ 695,000.00

Total dollar amount to be levied

Signature:  Date: 16 NOV 2020

RESOLUTION NO. 18

**A RESOLUTION OF THE CHUCKANUT COMMUNITY FOREST PARK DISTRICT
TO ADOPT ITS 2021 BUDGET**

WHEREAS, the Board of Commissioners ("Board") of the Chuckanut Community Forest Park District ("District") held a public hearing regarding its proposed budget for the 2021 fiscal year and the possibility of an increase in property tax revenues ("2021 District Budget") on the 11th day of November 2020;

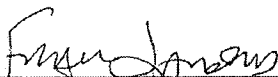
NOW THEREFORE, THE BOARD OF COMMISSIONERS OF THE CHUCKANUT COMMUNITY FOREST PARK DISTRICT, WHATCOM COUNTY, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

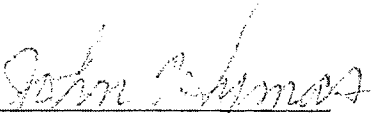
Section 1: The attached Exhibit A is hereby adopted as the 2021 District Budget.

Section 2. BE IT FURTHER RESOLVED that any resolutions or parts of resolutions in conflict herewith are hereby repealed insofar as they conflict with the provisions of this resolution.

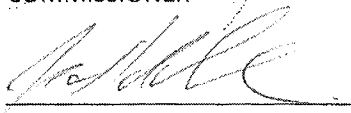
Section 3. If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares that it would have passed this code and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases has been declared invalid or unconstitutional, and if, for any reason, this Resolution should be declared invalid, or unconstitutional, then the original Resolution shall be in full force and effect.

ADOPTED by the Board of Commissioners of Chuckanut Community Forest Park District, Whatcom County, Washington, at a regular meeting held the 11th day of November 2020 with the following Commissioners being present and voting.


COMMISSIONER

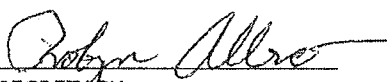

COMMISSIONER


COMMISSIONER


COMMISSIONER

COMMISSIONER

THIS IS TO CERTIFY that the above is a true and correct copy of Resolution No. 18 of Chuckanut Community Forest Park District, Whatcom County, Washington, adopted at the regular meeting of the Board of Commissioners on November 11, 2020.


SECRETARY

CCFPD 2021 BUDGET EXHIBIT A

Chuckanut Community Forest Park District (CCFPD)

2018 Budget Approved 11/15/17
Amended 12/13/17

2019 Budget Approved 11/14/18
Amended 2/27/2019**

2020 Budget Approved 11/13/2019

2021 Budget

INCOME	2018		2018		2019		2019		2020		2020		2021	
	BUDGET	ACTUAL	DIFFERENCE	BUDGET	ACTUAL	DIFFERENCE	BUDGET	ACTUAL	BUDGET	ACTUAL	DIFFERENCE	BUDGET	ACTUAL	BUDGET
Tax Levy*	527,159	532,741	-5,582						686,144	387,786	298,358	695,000		695,000
Receivable Levy Adj per S. Oliver-4%														
Donations/Contributions/Misc	500	1,300	-800						500	0	500	500		500
Transfers In, County		2	-2							1				
Court-ordered costs (Belcher Swanson)	0	209	-209											
Short Term Loan			0											
Unencumbered Fund Balance			0											
Miscellaneous Revenue									686,644	388,837	297,807	695,500		695,500
Income Subtotal	527,659	534,252	-6,593											
EXPENSES														
Conservation Easement/Interlocal COB	439,759	479,092	-39,333						617,530	337,807	279,723	625,500		625,500
Legal Counsel Fees	20,000	25,152	-5,152						20,000	13,504	6,496	20,000		20,000
Legal Defense Fees	30,000	6,565	23,435						0	0	0	0		0
Short Term Loan Repayment									0	0	0	0		0
Interest on Short Term Loan									0	0	0	0		0
Audit Expense	200	186	14						4,000	3,564	436	4,000		4,000
Election Costs	8,000	5,597	2,403						8,000	4,664	3,336	8,000		8,000
Real Estate Gifts, other costs	0													
Baseline Study	0													
Insurance & Bonding	3,000	2,548	452						3,000	2,548	452	3,000		3,000
Legal Notices & Website	1,000	460	540						1,000	287	713	1,000		1,000
Employee Salary	6,000	4,300	1,700						6,000	5,288	712	6,000		6,000
Employee Expense	480	356	124						500	439	61	500		500
Meeting Room Rental	100	0	100						100	0	100	100		100
POB and Keys, Safe Dep Box	150	191	-41						200	259	-59	200		200
Office Supplies	100	31	69						100	100	0	100		100
Copy Costs	150	128	22						100	200	-100	100		100
Mileage & Parking	300	203	97						300	169	131	300		300
Payroll Processing Fees	120	110	10						200	80	120	200		200
Bank Fees	60	40	20						0	0	0	0		0
Postage	0	0	0						0	0	0	0		0
Contract - Training**	0	0	0						0	75	-75	0		0
Miscellaneous/Reserve	18,240	1	16,338						25,514	6	25,508	21,379		21,379
Expenses Subtotal	527,659	524,960	798						686,644	368,810	317,834	690,479		690,479
TOTAL Income and Expenses	0	9,292	-7,391						0	20,027	-20,027	5,021		5,021
														Based on assessed value x 0.28/\$1000
														Based on assessed value x 0.28/\$1000
														Based on assessed value x 0.28/\$1000

**Added to 2019 budget at 2/27/19 meeting