



Whatcom County

COUNTY COURTHOUSE
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Agenda Bill Master Report

File Number: AB2021-633

File ID:	AB2021-633	Version:	1	Status:	Adopted
File Created:	10/27/2021	Entered by:	MCaldwel@co.whatcom.wa.us		
Department:	Finance Division	File Type:	Ordinance Requiring a Public Hearing		
Assigned to:	Council			Final Action:	11/23/2021
Agenda Date:	11/23/2021			Enactment #:	ORD 2021-075

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 2022

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

Pursuant to Home Rule Charter Section 6.10, requests authorization to levy taxes in the General Fund to fund essential county services.

HISTORY OF LEGISLATIVE FILE

Date:	Acting Body:	Action:	Sent To:
11/09/2021	Council	INTRODUCED FOR PUBLIC HEARING	Council
		Aye: 6 Browne, Buchanan, Byrd, Donovan, Elenbaas, and Frazey	
		Nay: 0	
		Absent: 1 Kershner	
11/23/2021	Council	ADOPTED	
		Aye: 7 Browne, Buchanan, Byrd, Donovan, Elenbaas, Frazey, and Kershner	
		Nay: 0	
		Absent: 0	

Attachments: Proposed Ordinance, Exhibit B

PROPOSED BY: Executive
INTRODUCTION DATE: November 09, 2021

ORDINANCE NO. 2021-075

**ORDINANCE AUTHORIZING THE LEVY OF TAXES
FOR COUNTY AND STATE PURPOSES
IN WHATCOM COUNTY, WASHINGTON,
FOR THE YEAR OF 2022**

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 2021-2022 biennium, including all sources of revenues and anticipated expenditures on November 24, 2020; 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 property tax levy for 2022 to fund essential county services; and,

WHEREAS, the County Council has held public hearings regarding the county biennial budget and mid-biennium review, which included property tax revenues, 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 2021 for collection in 2022; and,
- (C) The amounts collected through the County general levy shall be limited to the amount of 2021 taxes increased for the addition of 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 2022, 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 23rd day of November _____, 2021.

ATTEST


Dana Brown-Davis, Council Clerk

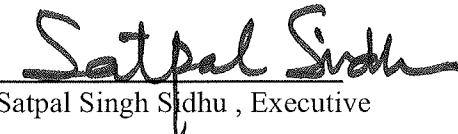
APPROVED AS TO FORM:

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

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Barry Buchanan, Council Chair

APPROVED () NOT APPROVED


Satpal Singh Sidhu, Executive

Date: 11/23/21

**EXHIBIT A WILL BE
AVAILABLE AFTER THE
FIRST OF THE YEAR 2022**

EXHIBIT B

BUDGET FOR 2022

District Name: Butler Ditch District

As of December 31, 2020

Cash in Account	<u>\$17,212</u>	}	\$20,116
WCIP Investments	<u>\$73</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$2,831</u>		
Actual 2021 expenditures	<u>\$75</u>	}	\$2,465
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$2,390</u>		
Projected 2022 beginning balance			<u><u>\$17,651</u></u>

2022 Budget

Revenues

Assessments	<u>\$6,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues	<u>\$6,000</u>	
Total available for 2022 Budget Allocation		<u><u>\$23,651</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$7,000	
New Project and Unforeseen Expenses	<u>\$16,151</u>	
Total Expenditures		<u><u>\$23,651</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$6,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Consolidated Drainage Improvement District #1 / 623

As of December 31, 2020

Cash in Account	<u>\$19,737</u>	}	\$38,587
WCIP Investments	<u>\$17,479</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$1,372</u>		
Actual 2021 expenditures	<u>\$16,511</u>	}	\$16,511
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$0</u>		
Projected 2022 beginning balance			<u><u>\$22,076</u></u>

2022 Budget

Revenues

Assessments	<u>\$4,000</u>	
Other Revenue	<u>\$1,500</u>	
Total 2022 Revenues	<u>\$5,500</u>	
Total available for 2022 Budget Allocation		<u><u>\$27,576</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$4,500	
New Project and Unforeseen Expenses	<u>\$22,576</u>	
Total Expenditures		<u><u>\$27,576</u></u>

Projected 2021 Ending Balance \$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$4,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Consolidated Drainage Improvement District 20 / 631

As of December 31, 2020

Cash in Account	<u>\$22,760</u>	} \$46,546
WCIP Investments	<u>\$21,598</u>	
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$2,188</u>	
Actual 2021 expenditures	<u>\$1,045</u>	} \$3,045
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$2,000</u>	
Projected 2022 beginning balance		<u><u>\$43,501</u></u>

2022 Budget

Revenues

Assessments	<u>\$6,000</u>	
Other Revenue	<u>\$252</u>	
Total 2022 Revenues	<u>\$6,252</u>	
Total available for 2022 Budget Allocation		<u><u>\$49,753</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$6,900	
New Project and Unforeseen Expenses	<u>\$42,353</u>	
Total Expenditures		<u><u>\$0</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$6,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Consolidated Drainage Improvement District 31 / 634

As of December 31, 2020

Cash in Account	<u>\$8,086</u>	}	\$43,887
WCIP Investments	<u>\$29,176</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$6,625</u>		
Actual 2021 expenditures	<u>\$6,260</u>	}	\$10,260
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$4,000</u>		
Projected 2022 beginning balance			<u><u>\$33,627</u></u>

2022 Budget

Revenues

Assessments	<u>\$15,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		<u>\$15,000</u>
Total available for 2022 Budget Allocation		<u><u>\$48,627</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$9,000	
New Project and Unforeseen Expenses	<u>\$39,127</u>	
Total Expenditures		<u><u>\$48,627</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$15,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Consolidated Drainage Improvement District 21 / 632

As of December 31, 2020

Cash in Account	<u>\$72,791</u>	}	\$79,053
WCIP Investments	<u>\$87</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$6,175</u>		
Actual 2021 expenditures	<u>\$3,141</u>	}	\$9,141
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$6,000</u>		
Projected 2022 beginning balance			<u><u>\$69,912</u></u>

2022 Budget

Revenues

Assessments	<u>\$12,500</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues	<u>\$12,500</u>	
Total available for 2022 Budget Allocation		<u><u>\$82,412</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$14,500	
New Project and Unforeseen Expenses	<u>\$67,412</u>	
Total Expenditures		<u><u>\$82,412</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$12,500.00

EXHIBIT B

BUDGET FOR 2022

District Name: Deming Diking District 2 / 637

As of December 31, 2020

Cash in Account	<u>\$11,732</u>	}	\$18,141
WCIP Investments	<u>\$90</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$6,319</u>		
Actual 2021 expenditures	<u>\$17,590</u>	}	\$17,590
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$0</u>		
Projected 2022 beginning balance			<u><u>\$551</u></u>

2022 Budget

Revenues

Assessments	<u>\$12,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		\$12,000
Total available for 2022 Budget Allocation		<u><u>\$12,551</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$5,000	
New Project and Unforeseen Expenses	<u>\$7,051</u>	
Total Expenditures		<u><u>\$12,551</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$12,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Diking District 1 / 636

As of December 31, 2020

Cash in Account	<u>\$39,111</u>	}	
WCIP Investments	<u>\$511</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$30,000</u>		
Actual 2021 expenditures	<u>\$17,916</u>	}	
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$0</u>		
Projected 2022 beginning balance			<u><u>\$51,705</u></u>

2022 Budget

Revenues

Assessments	<u>\$60,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues	<u>\$60,000</u>	
Total available for 2022 Budget Allocation		<u><u>\$111,705</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$19,000	
New Project and Unforeseen Expenses	<u>\$92,205</u>	
Total Expenditures		<u><u>\$111,705</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$60,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Diking District 3 / 638

As of December 31, 2020

Cash in Account	<u>\$44,620</u>	} \$50,451
WCIP Investments	<u>\$389</u>	
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$5,442</u>	
Actual 2021 expenditures	<u>\$225</u>	} \$225
Less any Estimated 2021 Expenditures <i>(any outstanding invoices)</i>	<u>\$0</u>	
Projected 2022 beginning balance		<u><u>\$50,226</u></u>

2022 Budget

Revenues

Assessments	<u>\$12,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues	<u>\$12,000</u>	
Total available for 2022 Budget Allocation		<u><u>\$62,226</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$11,500	
New Project and Unforeseen Expenses	<u>\$50,226</u>	
Total Expenditures		<u><u>\$62,226</u></u>

Projected 2021 Ending Balance \$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$12,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Diking District 4 / 639

As of December 31, 2020

Cash in Account	<u>\$61,638</u>	}	\$83,363
WCIP Investments	<u>\$12,597</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$9,129</u>		
Actual 2021 expenditures	<u>\$250</u>	}	\$13,583
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$13,333</u>		
Projected 2022 beginning balance			<u><u>\$69,780</u></u>

2022 Budget

Revenues

Assessments	<u>\$25,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		<u>\$25,000</u>
Total available for 2022 Budget Allocation		<u><u>\$94,780</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$15,500	
New Project and Unforeseen Expenses	<u>\$78,780</u>	
Total Expenditures		<u><u>\$94,780</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$25,000.00

BUDGET FOR 2022

District Name: Drainage District 2 \ 624

As of December 31, 2020

Cash in Account	<u>\$20,748</u>	}	\$25,504
WCIP Investments	<u>\$3,457</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$1,300</u>		
Actual 2021 expenditures	<u>\$718</u>	}	\$718
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$0</u>		
Projected 2022 beginning balance			<u><u>\$24,787</u></u>

2022 Budget

Revenues

Assessments	<u>\$3,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		<u>\$3,000</u>
Total available for 2022 Budget Allocation		<u><u>\$27,787</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$2,500	
New Project and Unforeseen Expenses	<u>\$24,787</u>	
Total Expenditures		<u><u>\$27,787</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$3,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Drainage District 3 / 625

As of December 31, 2020

Cash in Account	<u>\$40,699</u>	}	\$46,777
WCIP Investments	<u>\$1,548</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$4,530</u>		
Actual 2021 expenditures	<u>\$75</u>	}	\$250
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$175</u>		
Projected 2022 beginning balance			<u><u>\$46,527</u></u>

2022 Budget

Revenues

Assessments	<u>\$5,000</u>	
Other Revenue	<u>\$500</u>	
Total 2022 Revenues		<u>\$5,500</u>
Total available for 2022 Budget Allocation		<u><u>\$52,027</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$26,500	
New Project and Unforeseen Expenses	<u>\$25,027</u>	
Total Expenditures		<u><u>\$52,027</u></u>

Projected 2021 Ending Balance \$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$5,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Drainage District 6 / 627

As of December 31, 2020

Cash in Account	<u>\$5,661</u>	}	\$27,290
WCIP Investments	<u>\$19,317</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$2,312</u>		
Actual 2021 expenditures	<u>\$687</u>	}	\$687
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$0</u>		
Projected 2022 beginning balance			<u><u>\$26,603</u></u>

2022 Budget

Revenues

Assessments	<u>\$3,500</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		<u>\$3,500</u>
Total available for 2022 Budget Allocation		<u><u>\$30,103</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$525	
Projected Work Plan/Estimated Maintenance Expenses	\$1,000	
New Project and Unforeseen Expenses	<u>\$28,578</u>	
Total Expenditures		<u><u>\$30,103</u></u>
Projected 2022 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$3,500.00

EXHIBIT B

BUDGET FOR 2022

District Name: Drainage Improvement District 7 / 628

As of December 31, 2020

Cash in Account	<u>\$18,016</u>	}	\$30,756
WCIP Investments	<u>\$3,879</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$8,861</u>		
Actual 2021 expenditures	<u>\$1,208</u>	}	\$9,485
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$8,277</u>		
Projected 2022 beginning balance			<u><u>\$21,271</u></u>

2022 Budget

Revenues

Assessments	<u>\$20,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		<u>\$20,000</u>
Total available for 2022 Budget Allocation		<u><u>\$41,271</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$29,500	
New Project and Unforeseen Expenses	<u>\$11,271</u>	
Total Expenditures		<u><u>\$41,271</u></u>

Projected 2021 Ending Balance \$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$20,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Drainage Improvement District 15 / 629

As of December 31, 2020

Cash in Account	<u>\$12,978</u>	}	\$30,805
WCIP Investments	<u>\$10,825</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$7,002</u>		
Actual 2021 expenditures	<u>\$1,208</u>	}	\$9,327
Less any Estimated 2021 Expenditures <i>(any outstanding invoices)</i>	<u>\$8,119</u>		
Projected 2022 beginning balance			<u><u>\$21,478</u></u>

2022 Budget

Revenues

Assessments	<u>\$20,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		<u>\$20,000</u>
Total available for 2022 Budget Allocation		<u><u>\$41,478</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$25,500	
New Project and Unforeseen Expenses	<u>\$15,478</u>	
Total Expenditures		<u><u>\$41,478</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$20,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Drainage Improvement District 17 / 630

As of December 31, 2020

Cash in Account	<u>\$16,987</u>	} \$19,598
WCIP Investments	<u>\$1,138</u>	
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$1,472</u>	
Actual 2021 expenditures	<u>\$175</u>	} \$564
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$389</u>	
Projected 2022 beginning balance		<u><u>\$19,034</u></u>

2022 Budget

Revenues

Assessments	<u>\$3,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues	<u>\$3,000</u>	
Total available for 2022 Budget Allocation		<u><u>\$22,034</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$175	
Projected Work Plan/Estimated Maintenance Expenses	\$2,500	
New Project and Unforeseen Expenses	<u>\$19,359</u>	
Total Expenditures		<u><u>\$22,034</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$3,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Drainage Improvement District 30 / 633

As of December 31, 2020

Cash in Account	<u>\$3,428</u>	}	\$6,442
WCIP Investments	<u>\$1,857</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$1,156</u>		
Actual 2021 expenditures	<u>\$2,132</u>	}	\$2,132
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$0</u>		
Projected 2022 beginning balance			<u><u>\$4,309</u></u>

2022 Budget

Revenues

Assessments	<u>\$3,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		<u>\$3,000</u>
Total available for 2022 Budget Allocation		<u><u>\$7,309</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$175	
Projected Work Plan/Estimated Maintenance Expenses	\$2,500	
New Project and Unforeseen Expenses	<u>\$4,634</u>	
Total Expenditures		<u><u>\$7,309</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$3,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Drainage Improvement District 30A / 635

As of December 31, 2020

Cash in Account	<u>\$3,188</u>	}	\$3,812
WCIP Investments	<u>\$221</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$404</u>		
Actual 2021 expenditures	<u>\$175</u>	}	\$175
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$0</u>		
Projected 2022 beginning balance			<u><u>\$3,637</u></u>

2022 Budget

Revenues

Assessments	<u>\$1,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		<u>\$1,000</u>
Total available for 2022 Budget Allocation		<u><u>\$4,637</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$175	
Projected Work Plan/Estimated Maintenance Expenses	\$0	
New Project and Unforeseen Expenses	<u>\$4,462</u>	
Total Expenditures		<u><u>\$4,637</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$1,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Drainage District 5 / 626

As of December 31, 2020

Cash in Account	<u>\$28,978</u>	}	\$54,428
WCIP Investments	<u>\$16,847</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$8,603</u>		
Actual 2021 expenditures	<u>\$20,592</u>	}	\$21,242
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$650</u>		
Projected 2022 beginning balance			<u><u>\$33,186</u></u>

2022 Budget

Revenues

Assessments	<u>\$20,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		<u>\$20,000</u>
Total available for 2022 Budget Allocation		<u><u>\$53,186</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$525	
Projected Work Plan/Estimated Maintenance Expenses	\$31,475	
New Project and Unforeseen Expenses	<u>\$21,186</u>	
Total Expenditures		<u><u>\$53,186</u></u>
Projected 2021 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$20,000.00

EXHIBIT B

BUDGET FOR 2022

District Name: Macaulay Creek Flood Control District / 641

As of December 31, 2020

Cash in Account	<u>\$22,897</u>	}	\$30,624
WCIP Investments	<u>\$33</u>		
Uncollected Assessments <i>(including 2021 and past years)</i>	<u>\$7,693</u>		
Actual 2021 expenditures	<u>\$15,432</u>	}	\$15,432
Less any Estimated 2021 Expenditures (any outstanding invoices)	<u>\$0</u>		
Projected 2022 beginning balance			<u><u>\$15,192</u></u>

2022 Budget

Revenues

Assessments	<u>\$10,000</u>	
Other Revenue	<u>\$0</u>	
Total 2022 Revenues		\$10,000
Total available for 2022 Budget Allocation		<u><u>\$25,192</u></u>
<i>(2022 projected beginning balance + 2022 revenue)</i>		

Expenditures:

Admin	\$500	
Projected Work Plan/Estimated Maintenance Expenses	\$24,500	
New Project and Unforeseen Expenses	<u>\$192</u>	
Total Expenditures		<u><u>\$192</u></u>

Projected 2021 Ending Balance \$25,192

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2022

\$10,000.00