

PROPOSED BY: Executive
INTRODUCTION DATE: October 21, 2025

ORDINANCE NO. _____

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

WHEREAS, pursuant to Home Rule Charter Section 6.10 the County Executive is required to submit for Council consideration a budget and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and

WHEREAS, the County Council has approved a budget for the 2025-2026 biennium, including all sources of revenues and anticipated expenditures on November 19, 2024; and

WHEREAS, the 2025-2026 budget also includes funding of the Healthy Children's Initiative (Proposition 5) as approved by the voters in November 2022; and

WHEREAS, the County Council, in the course of considering the mid-biennium review and modification has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, the County Council has determined it is necessary to increase the General Fund property tax levy 1% for 2026, exclusive of the Healthy Children's Initiative funding, to fund essential county services; and

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

NOW, THEREFORE, BE IT ORDAINED by the Whatcom County Council that an increase in the County general levy is hereby authorized for the levy to be collected in the 2026 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$387,351 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made; and

BE IT FURTHER ORDAINED, that the taxes to be levied against parcels of property within the Diking Districts, Drainage Districts, and Drainage Improvement Districts are to be credited to the individual maintenance funds for the year 2026, and the amounts to be apportioned to the original assessments for construction in said districts are as follows per "Exhibit A" attached hereto and incorporated herein by reference; and

BE IT FINALLY ORDAINED, that if the Washington State Legislature changes any laws affecting levies contained herein, and the Prosecuting Attorney's Office concurs, the Whatcom County administration will change such levies accordingly.

ADOPTED this ____ day of _____, 2025.

ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Cathy Halka, Clerk of the Council

Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

approved by Chris Quinn 10.30.2025/LB
Civil Deputy Prosecutor

Satpal Singh Sidhu, County Executive

() APPROVED () NOT APPROVED

Date: _____

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Butler Ditch District

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Butler Ditch District in the amount of:

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

ADOPTED this 14 day of October, 2025.

Mark Westhoff

Supervisor

James L. Foss

Supervisor

Ann Stachurs

Supervisor

ATTEST:

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

BUDGET FOR 2026 Butler Ditch District/62200

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$6,000	
Other Revenue	\$0	
Total 2026 Revenues	\$6,000	
Total available for 2026 Budget Allocation		\$39,776
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$6,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Consolidated Drainage Improvement District #1


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

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


NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Consolidated Drainage Improvement District #1 in the amount of:

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


ADOPTED this 16 day of September, 2025.



Supervisor



Supervisor



Supervisor

ATTEST:

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

BUDGET FOR 2026

Consolidated Drainage Improvement District #1/62300

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$7,000	
Other Revenue	\$0	
Total 2026 Revenues	<u>\$7,000</u>	
Total available for 2026 Budget Allocation <i>(2026 projected beginning balance + 2026 revenue)</i>		<u><u>\$44,736</u></u>

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$8,300	
New Project and Unforeseen Expenses	\$36,186	
Total Expenditures		<u><u>\$44,736</u></u>
Projected 2026 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$7,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage District #2

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Drainage District #2 in the amount of:

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

ADOPTED this 16 day of September, 2025.



Supervisor



Supervisor

Supervisor

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

BUDGET FOR 2026

Drainage District #2/62400

As of December 31, 2024

Cash in Account	\$25,264	
WCIP Investments	\$3,747	
Uncollected Assessments (including 2025 and past years)	\$1,873	\$30,884
Actual 2025 expenditures	\$492	
Less any Estimated 2025 Expenditures (any outstanding invoices)	\$175	\$667
Projected 2026 beginning balance		\$30,217

2026 Budget

Revenues

Assessments	\$3,000	
Other Revenue	\$0	
Total 2026 Revenues	\$3,000	
Total available for 2026 Budget Allocation		\$33,217
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$3,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage District #3

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Drainage District #3 in the amount of:

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

ADOPTED this 15 day of September, 2025.

Kurt Roemer

Supervisor

[Signature]

Supervisor

Supervisor

ATTEST:

Kirsten Gallacher, 9-15-25

Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2026

Drainage District #3/62500

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$15,000	
Other Revenue	\$0	
Total 2026 Revenues	\$15,000	
Total available for 2026 Budget Allocation <i>(2026 projected beginning balance + 2026 revenue)</i>		<u>\$48,817</u>

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$15,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #5

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Drainage Improvement District #5 in the amount of:

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

ADOPTED this 1 day of October, 2025.

Roger Heby
Supervisor

Stan DeMaard
Supervisor

Dick West
Supervisor

ATTEST,

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

BUDGET FOR 2026

Drainage Improvement District #5/62600

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$20,000	
Other Revenue	\$0	
Total 2026 Revenues	\$20,000	
Total available for 2026 Budget Allocation		<u>\$50,257</u>
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

Projected 2026 Ending Balance	<u>\$0</u>
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RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$20,000.00

RESOLUTION NO. 01-202 6

202 6 APPROVED BUDGET AND SETTING
THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #6

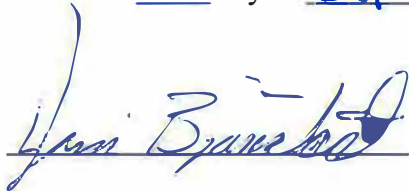
held their annual meeting and have approved the attached budget for the succeeding year, and

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Drainage Improvement District #6 in the amount of:

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

ADOPTED this 11 day of September, 2025.


Supervisor


Supervisor


Supervisor

ATTEST:

, 9-11-25
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2026

Drainage Improvement District #6/62700

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$4,000	
Other Revenue	\$0	
Total 2026 Revenues	\$4,000	
Total available for 2026 Budget Allocation		\$44,673
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$4,000.00

RESOLUTION NO. 01-2026

2026 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 Improvement District #7 in the amount of:

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


ADOPTED this 22 day of September, 2025.



Supervisor



Supervisor



Supervisor

ATTEST:

_____, 9-22-25
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2026

Drainage Improvement District #7/62800

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$50,000	
Other Revenue	\$0	
Total 2026 Revenues	<u>\$50,000</u>	
Total available for 2026 Budget Allocation		<u><u>\$101,105</u></u>
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$37,000	
New Project and Unforeseen Expenses	\$63,855	
Total Expenditures		<u><u>\$101,105</u></u>
Projected 2026 Ending Balance		<u><u>\$0</u></u>

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$50,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #15

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Drainage Improvement District #15 in the amount of:

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

ADOPTED this 15 day of October, 2025.



Supervisor



Supervisor



Supervisor

ATTEST:

 , 10-15-25
Kirsten Callacher, Administrative Secretary

BUDGET FOR 2026

Drainage Improvement District #15/62900

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$60,000	
Other Revenue	\$0	
Total 2026 Revenues	<u>\$60,000</u>	
Total available for 2026 Budget Allocation		<u><u>\$138,279</u></u>
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$60,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #17

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Drainage Improvement District #17 in the amount of:

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

ADOPTED this 9 day of October, 2025.

Paula J Harris
Supervisor

Supervisor

Supervisor

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

BUDGET FOR 2026

Drainage Improvement District #17/63000

As of December 31, 2024

Cash in Account	\$20,836	
WCIP Investments	\$1,234	
Uncollected Assessments (including 2025 and past years)	\$1,781	\$23,852
Actual 2025 expenditures	\$592	
Less any Estimated 2025 Expenditures (any outstanding invoices)	\$1,000	\$1,592
Projected 2026 beginning balance		<u><u>\$22,259</u></u>

2026 Budget

Revenues

Assessments	\$1,500	
Other Revenue	\$0	
Total 2026 Revenues	\$1,500	
Total available for 2026 Budget Allocation		<u><u>\$23,759</u></u>
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$1,500.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING
THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Consolidated Drainage Improvement District #20

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Consolidated Drainage Imp District #20 in the amount of:

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

ADOPTED this 25 day of September, 2025.



Supervisor



Supervisor

Supervisor

ATTEST:

 9-25-25

Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2026

Consolidated Drainage Improvement District #20/63100

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$10,000	
Other Revenue	\$0	
Total 2026 Revenues	\$10,000	
Total available for 2026 Budget Allocation <i>(2026 projected beginning balance + 2026 revenue)</i>		\$61,188

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$10,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING
THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Consolidated Drainage Improvement District #21

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Consolidated Drainage Imp District #21 in the amount of:

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

ADOPTED this 1 day of October, 2025.

Jake De Haag Supervisor
Scott M. Smith Supervisor
Dan Smith Supervisor

ATTEST:

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

BUDGET FOR 2026

Consolidated Drainage Improvement District #21/63200

As of December 31, 2024

Cash in Account	\$93,037	
WCIP Investments	\$94	
Uncollected Assessments (including 2025 and past years)	\$6,459	\$99,591
Actual 2025 expenditures	\$2,214	
Less any Estimated 2025 Expenditures (any outstanding invoices)	\$1,201	\$3,416
Projected 2026 beginning balance		<u>\$96,175</u>

2026 Budget

Revenues

Assessments	\$10,000	
Other Revenue	\$0	
Total 2026 Revenues	\$10,000	
Total available for 2026 Budget Allocation		<u>\$106,175</u>
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$10,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #30

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Drainage Improvement District #30 in the amount of:

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

ADOPTED this 9 day of October, 2025.

Paul G Harris

Supervisor

Supervisor

Supervisor

ATTEST:

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

BUDGET FOR 2026

Drainage Improvement District #30/63300

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$5,000	}	
Other Revenue	\$0		
Total 2026 Revenues	\$5,000		
Total available for 2026 Budget Allocation			\$19,647
<i>(2026 projected beginning balance + 2026 revenue)</i>			

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$5,000.00

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

BUDGET FOR 2026

Consolidated Drainage Improvement District #31/63400

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$20,000	
Other Revenue	\$0	
Total 2026 Revenues	\$20,000	
Total available for 2026 Budget Allocation		\$55,490
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$20,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING
THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Drainage Improvement District #30A

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Drainage Improvement District #30A in the amount of:

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

ADOPTED this 9 day of October, 2025.

Paula F. Harris
Supervisor

Supervisor

Supervisor

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

BUDGET FOR 2026

Drainage Improvement District #30A/63500

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$2,000	
Other Revenue	\$0	
Total 2026 Revenues	<u>\$2,000</u>	
Total available for 2026 Budget Allocation		<u>\$9,853</u>
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$2,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Diking District #1

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Diking District #1 in the amount of:

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

ADOPTED this 16 day of September, 2025.



Commissioner



Commissioner



Commissioner

ATTEST:

 9-16-25
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2026

Diking District #1/63600

As of December 31, 2024

Cash in Account	\$348,236	
WCIP Investments	\$555	
Uncollected Assessments (including 2025 and past years)	\$21,381	\$370,171
Actual 2025 expenditures	\$6,228	
Less any Estimated 2025 Expenditures (any outstanding invoices)	\$13,475	\$19,703
Projected 2026 beginning balance		\$350,468

2026 Budget

Revenues

Assessments	\$30,000	
Other Revenue	\$0	
Total 2026 Revenues	\$30,000	
Total available for 2026 Budget Allocation		\$380,468
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$30,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING
THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Deming Diking District #2

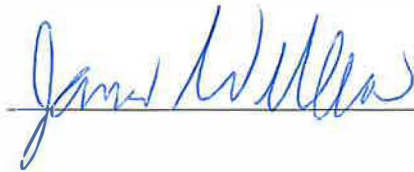
held their annual meeting and have approved the attached budget for the succeeding year, and

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

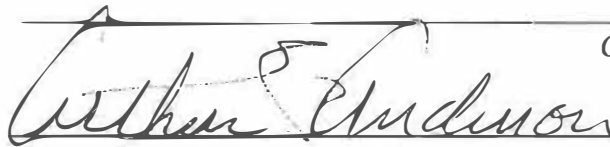
NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Deming Diking District #2 in the amount of:

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

ADOPTED this 29 day of September, 2025.



Commissioner



Commissioner

Commissioner

ATTEST:

 9-29-25
Kirsten Gallacher, Administrative Secretary

BUDGET FOR 2026

Diking District #2/63700

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$20,000	
Other Revenue	\$0	
Total 2026 Revenues	\$20,000	
Total available for 2026 Budget Allocation <i>(2026 projected beginning balance + 2026 revenue)</i>		\$67,302

Expenditures:

Admin	\$250	
Projected Work Plan/Estimated Maintenance Expenses	\$14,750	
New Project and Unforeseen Expenses	\$52,302	
Total Expenditures		\$67,302
Projected 2026 Ending Balance		\$0

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$20,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING
THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Diking District #3

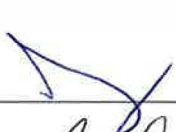
held their annual meeting and have approved the attached budget for the succeeding year, and

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


NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Diking District #3 in the amount of:

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


ADOPTED this 27 day of October, 2025.



Commissioner



Commissioner



Commissioner

ATTEST:


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

BUDGET FOR 2026

Diking District #3/63800

As of December 31, 2024

Cash in Account	\$76,520	
WCIP Investments	\$424	
Uncollected Assessments (including 2025 and past years)	\$5,821	\$82,765
Actual 2025 expenditures	\$8,510	
Less any Estimated 2025 Expenditures (any outstanding invoices)	\$6,446	\$14,956
Projected 2026 beginning balance		\$67,810

2026 Budget

Revenues

Assessments	\$12,000	
Other Revenue	\$0	
Total 2026 Revenues	\$12,000	
Total available for 2026 Budget Allocation <i>(2026 projected beginning balance + 2026 revenue)</i>		\$79,810

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$12,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING
THE SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Diking District #4


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


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


NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Diking District #4 in the amount of:

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

ADOPTED this 16 day of September, 2025.



Commissioner


Commissioner


Commissioner

ATTEST:


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

BUDGET FOR 2026

Diking District #4/63900

As of December 31, 2024

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

2026 Budget

Revenues

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

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$35,000.00

RESOLUTION NO. 01-2026

2026 APPROVED BUDGET AND SETTING THE
SPECIAL ASSESSMENT

WHEREAS, the Commissioners of:

Macaulay Creek Flood Control District

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

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

NOW, THEREFORE, BE IT RESOLVED, that the governing body of this special district direct a special assessment for Macaulay Creek Flood Control District _____ in the amount of:

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

ADOPTED this 29 day of September, 2025.

Arthur Stenderon

Director

Kenneth Uloof

Director

Director

ATTEST:

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

BUDGET FOR 2026

Macaulay Creek Flood Control District/64100

As of December 31, 2024

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

2026 Budget

Revenues

Assessments	\$20,000	
Other Revenue	\$0	
Total 2026 Revenues	\$20,000	
Total available for 2026 Budget Allocation		\$128,693
<i>(2026 projected beginning balance + 2026 revenue)</i>		

Expenditures:

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

RECOMMENDED ASSESSMENT TO BE LEVIED FOR 2026

\$20,000.00