

RESOLUTION NO. 2021-01

PORT LUDLOW DRAINAGE DISTRICT
Jefferson County, Washington
P.O. Box 65261, Port Ludlow, WA 98365

A RESOLUTION OF THE PORT LUDLOW DRAINAGE DISTRICT,
ESTABLISHING GUIDELINES FOR PAYMENT OF COMMISSIONER COMPENSATION

WHEREAS, the Port Ludlow Drainage District is managed by a Board of Commissioners, which may receive compensation in accordance with RCW 85.38.075; and

WHEREAS, previously, the District retained a contract accounting firm to provide financial services and adopted Resolution 2018-04 to accommodate the needs of the firm; and

WHEREAS, said contract accounting firm resigned in January 2020, thereby eliminating the need for Resolution 2018-04; and

WHEREAS, now, the District has contracted with a professional payroll service to provide the District with calculation and reporting of payroll taxes, providing the District with best practice guidelines for budget recording and quarterly and annual tax return reporting; and

WHEREAS, the District now wishes to establish new guidelines for Commissioner compensation, in accordance with its payroll service's guidance, which includes reporting Commissioners' compensation to state and federal tax authorities as payroll wages starting January 1, 2021;

NOW, THEREFORE, the Board of Commissioners of Port Ludlow Drainage District hereby resolves as follows:

- A. **Resolution 2018-04, repealed.** Resolution 2018-04 is hereby repealed in its entirety.
- B. **Guidelines for Commissioner Compensation, established.** The guidelines for payment of each Commissioner's compensation will follow the guidance given by the contracted payroll service to ensure: (1) timely and accurate tax reporting and payment of state and federal payroll taxes, (2) accurate budget tracking using cash accrual accounting, and (3) prudent payment of compensation upon receipt of compensation claims from individual commissioners.

PASSED at the Regular Meeting of the Port Ludlow Drainage District Board of Commissioners this 11th day of March 2021.



03 / 11 / 2021

Don Forbes, Chair, Commissioner 2



03 / 11 / 2021

Deborah Helleson, Commissioner 3