

# RESOLUTION #2024-01

Port Ludlow Drainage District  
Jefferson County, Washington  
P.O. Box 65261, Port Ludlow, WA 98365

## Approving the 2025 Annual Budget

**WHEREAS** the Port Ludlow Drainage District (PLDD) is a Special Purpose District formed under RCW 85.38 for the purpose of operating a drainage district in Jefferson County; and,

**WHEREAS** the PLDD under RCW 85.38.170 is required to prepare and approve an annual budget to be used by the Jefferson County legislative authority and treasurer to impose a special assessment to properties within the PLDD pursuant to its Assessment System Calculation Method, approved by the Jefferson County Board of Commissioners by ordinance 05-0819-24, on August 19, 2024; and,

**WHEREAS** the PLDD Commissioners have determined that it is in the best interests of the public and the properties served by PLDD to approve the 2025 budget, attached hereto as Exhibit A, and incorporate herein by this reference as presented in an Open Public Meetings held on October 10, 2024.

**NOW, THEREFORE, BE IT HEREBY RESOLVED**, that the PLDD Commissioners approve and adopt the 2025 budget presented in Exhibit A in the amount of \$104,400.00, with an assessment of \$80,000.00, for calendar year 2025.

**PASSED** at regularly scheduled meeting #0331 of the Port Ludlow Drainage District Board Commissioners on Thursday, November 14, 2024.

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Ronald Mountain, Commissioner 1

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Dean Cole, Chair, Commissioner 2

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Michael Nilssen, Commissioner 3

Revenue		Total											
Account		January	February	March	April	May	June	July	August	September	October	November	December
Surplus/Deficit from 2024 (estimated)	\$ 203,988												
Investment Account + Interest (Account 010)	Included above												
Capital Reserve + Interest (Account 040)	Included above												
Assessment	80,000												
Total Expenses	104,400												
Estimated Year End Balance	179,588												
<b>Expenses</b>													
Personnel	\$ 20,510	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,987	\$ 1,987	\$ 1,554	\$ 1,554
Administrative Personnel		\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010
Commissioner Meetings/District Business		\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 780	\$ 780	\$ 390	\$ 390
FWH & FICA		\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 172	\$ 172	\$ 135	\$ 135
VMA - ESD		\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 25	\$ 25	\$ 19	\$ 19
Field Expenses	\$ 28,140	\$ 2,000	\$ 2,000	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,000	\$ 2,000	\$ 2,000
Misc Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage Maintenance Operations		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Temporary Labor		\$ 2,940	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	\$ -	\$ -
Engineering	\$ 19,530	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550
General District Engineering Including Meetings		\$ 1,490	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150
Assessment Roll & Certification		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Review		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unanticipated Engineering Costs		\$ 5,040	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Engineering - Capital Projects	\$ 10,500	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Miscellaneous Design Project		\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Commissioners Meeting, Mileage & Expenses	\$ 470	\$ -	\$ -	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110
Mileage/Travel Expense		\$ -	\$ -	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110
Miscellaneous/Office Expenses	\$ 12,140	\$ 715	\$ 225	\$ 325	\$ 615	\$ 325	\$ 185	\$ 715	\$ 6,725	\$ 455	\$ 745	\$ 325	\$ 185
Rent-LWC Room & Storage, PO BOX		\$ 2,040	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 270	\$ 270	\$ 270	\$ 140	\$ 140
Postage/Mailings		\$ 260	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
Advertising		\$ 420	\$ 40	\$ 40	\$ 40	\$ 40	\$ -	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40
Supplies		\$ 320	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
Insurance		\$ 6,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ -
Web Site Maintenance & Renewal		\$ 1,540	\$ 390	\$ -	\$ 390	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ 390	\$ -	\$ -
Miscellaneous Filing/Recording Fee		\$ 630	\$ 100	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -
Assessments/County Fees/Elections	\$ 1,840	\$ -	\$ 1,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -
Election County		\$ 1,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -
Election Cost - Jefferson County		\$ 530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Auditor		\$ 1,310	\$ 1,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Payments/Transfers to Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Reserve money/		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWTF Loan Principal Repayment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Interest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 11,270	\$ 710	\$ 710	\$ 710	\$ 710	\$ 1,410	\$ 710	\$ 710	\$ 710	\$ 710	\$ 710	\$ 710	\$ 710
Budget Assistance		\$ 1,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal		\$ 3,910	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 1,500	\$ 710	
Accounting Clerk		\$ 5,780	\$ 400	\$ 400	\$ 400	\$ 1,100	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	
Recording Secretary		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SubTotal Expenses	\$ 104,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Plan		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unanticipated Storm Improvement Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 104,400	\$ 6,855	\$ 7,643	\$ 12,231	\$ 7,170	\$ 7,601	\$ 6,834	\$ 7,275	\$ 13,586	\$ 12,823	\$ 7,867	\$ 6,446	\$ 6,414

**2025 BUDGET REQUEST  
JEFFERSON COUNTY**

**FUND 695: P L DRAINAGE DIST**

<b>Account Number</b>	<b>Name</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 REQUEST</b>
<b>Revenues</b>				
695001010.36800.00.0000	SPECIAL ASSESSMENT REVENUE	70,000	70,000	80,000
695001010.36111.00.0000	INVESTMENT INTEREST			-
695001040.36111.00.0000	INVESTMENT INTEREST			-
<b>Total Revenues</b>		<b>70,000</b>	<b>70,000</b>	<b>80,000</b>

<b>Old Account Numbers</b>	<b>New Account numbers</b>	<b>Description</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 REQUEST</b>
<b>Expenditures</b>					
695001010.53120.78.0010	5591570	PWTF LOAN PAYMENT	-	-	-
695001010.53120.82.0000	5592580	INTEREST ON LOAN REPAYMENT	-	-	-
695001010.53150.10.0010	5535210	ADMISTRATIVE PERSONNEL	12,040	12,730	12,730
695001010.53150.10.0020	5535230	COMMISSIONER MEETINGS	5,830	6,150	5,740
695001010.53150.20.0010	5535220	FWH & FICA	1,490	1,570	1,780
695001010.53150.20.0020	5535221	WA-L&I/ESD	410	420	260
695001010.53150.31.0020	5535331	OFFICE SUPPLIES	1,080	1,510	320
695001010.53150.31.0030	5535040	FIELD EXP-DRAINAGE MAINT OPER	23,760	25,200	25,200
695001010.53150.31.0031	5535018	FIELD TEMPORARY LABOR	2,650	2,800	2,940
695001010.53150.41.0010	5535140	ENGINEERING - GENERAL DISTRICT	12,980	13,860	14,490
695001010.53150.41.0015	5535145	ENGINEERING-CAPITAL PROJECTS	10,500	10,500	10,500
695001010.53150.41.0025	5594144	FOSTER LANE ENGINEERING	-	-	-
695001010.53150.41.0020	5535442	ENGINEERING- BUDGET ASSISTANCE	4,200	1,580	1,580
695001010.53150.41.0030	5535141	ASSESSMENT ROLL PREPARATION	1,090	1,780	-
695001010.53150.41.0050	5535142	PROJECT REVIEW	-	-	-
695001010.53150.41.0060	5535143	UNATICP. ENGINEERING COSTS	4,790	5,040	5,040
695001010.53150.41.0100	5535443	LEGAL	9,270	3,910	3,910
695001010.53150.41.0150	5535444	PROF. SERVICES - CLERK	3,600	4,290	5,780
695001010.53150.41.0160	5535445	RECORDING SECRETARY	-	-	-
695001010.53150.42.0010	5535342	POSTAGE	210	900	260
695001010.53150.43.0010	5535340	COMMISSIONER TRAVEL EXPENSE	420	470	470
695001010.53150.44.0000	5535343	ADVERTISING	190	420	420
695001010.53150.45.0010	5535341	RENT	2,470	3,010	2,040
695001010.53150.46.0000	5535344	INSURANCE	5,780	6,070	6,830
695001010.53150.47.0000	5535345	WEB SITE RENEWAL	3,660	1,640	1,640
695001010.53150.48.0040	5535347	STATE AUDITOR	1,260	1,310	1,310
695001010.53150.49.0000	5535346	MISCELLANEOUS	210	530	630
695001010.53150.48.0020	5535348	ELECTION COSTS	-	42,000	530
695001010.59431.60.0000	5585641	CAPITAL OUTLAY	-	-	-
695001010.59431.60.0020		WWTP DITCH IMPROVEMENTS	-	-	-
695001040.58810.00.0000	5585640	PRIOR PERIOD CORRECTION	-	-	-
<b>Total Expenditures</b>			<b>107,890</b>	<b>147,690</b>	<b>104,400</b>