

# RESOLUTION #2025-02

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

## Approving the 2026 Annual Budget

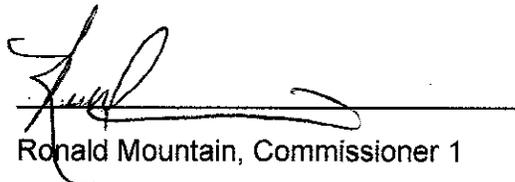
**WHEREAS** the Port Ludlow Drainage District (PLDD) is a Special Purpose District formed under RCW 85.38 for the purpose of operating a drainage district in Jefferson County; and,

**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 of 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 2026 budget, attached hereto as Exhibit A, and incorporate herein by this reference as presented in an Open Public Meetings held October 9, 2025, and November 13, 2025.

**NOW, THEREFORE, BE IT HEREBY RESOLVED**, that the PLDD Commissioners approve and adopt the 2026 budget presented in Exhibit A in the amount of \$123,210, with an assessment of \$100,000, for calendar year 2026.

**PASSED** at regularly scheduled meeting #0343 of the Port Ludlow Drainage District Board Commissioners on Thursday, November 13, 2025.

  
\_\_\_\_\_  
Ronald Mountain, Commissioner 1

  
\_\_\_\_\_  
Dean Cole, Chair, Commissioner 2

\_\_\_\_\_  
Michael Nilssen, Commissioner 3

**Revenue** EXHIBIT A  
PLDD 2026 BUDGET

Assumptions: 1. Surplus/Deficit = Estimated Cash Account at the end of 2025.

Surplus/Deficit from 2025 (estimated)	\$	227,624		
Investment Account + Interest (Account 010)	Included above			
Cash Balance Forward	Included above			
Capital Reserve + Interest (Account 040)	Included above			
Assessment	\$	100,000	\$	1,200
Total Expenses	\$	123,210		83.33333333

Estimated Year End Balance \$ 204,414

**Expenses** Rounded with 5% Contingency

		Total	January	February	March	April	May	June	July	August	September	October	November	December
		\$	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,880	\$ 1,880	\$ 1,470	\$ 1,470
<b>Personnel</b>		\$ 19,410	\$ 19,410											
5535210	Administrative Personnel	\$ 12,740	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010
5535230	Commissioner Meetings/District Business	\$ 5,740	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 780	\$ 780	\$ 390	\$ 390
5535220	FWH & FICA	\$ 690	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 67	\$ 67	\$ 52	\$ 52
5535221	WA - ESD	\$ 240	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 23	\$ 23	\$ 18	\$ 18
<b>Field Expenses</b>		\$ 34,360	\$ 34,360											
5535030	Misc Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535040	Drainage Maintenance Operations	\$ 25,960	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060
5535018	Temporary Labor	\$ 8,400	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
<b>Engineering</b>		\$ 19,530	\$ 19,530											
5535140	General District Engineering including Meetings	\$ 14,490	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150
5535141	Assessment Roll & Certification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535142	Project Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535143	Unanticipated Engineering Costs	\$ 5,040	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
5594144	Engineering - Capital Projects	\$ 10,500	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
5535145	Miscellaneous Design Project	\$ 10,500	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
<b>Commissioners Meeting, Mileage &amp; Expenses</b>		\$ 470	\$ 470											
5535340	Mileage/Travel Expense	\$ 470	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ 110
<b>Miscellaneous/Office Expenses</b>		\$ 12,870	\$ 12,870											
5535341	Rent-LMC Room & Storage, PO BOX	\$ 2,050	\$ 150	\$ 300	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
5535342	Postage/Mailings	\$ 260	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
5535343	Advertising	\$ 420	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ -	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ -
5535331	Supplies	\$ 900	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 300	\$ 25	\$ 300	\$ 25
5535344	Insurance	\$ 6,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,630	\$ -	\$ -	\$ -	\$ -
5535345	Web Site Maintenance & Renewal	\$ 1,640	\$ 390	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ 390	\$ -	\$ -
5535346	Miscellaneous Filing/Recording Fee	\$ 630	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -
<b>Assessments/County Fees/Elections</b>		\$ 13,910	\$ 13,910											
5535348	Election Cost - Jefferson County	\$ 12,600	\$ -	\$ 12,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535347	State Auditor	\$ 1,310	\$ -	\$ 1,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Loan Payments/Transfers to Reserve</b>		\$ -	\$ -											
5591570	Replace Reserve moneys	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5592580	PWTF Loan Principal Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5592580	Loan Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional Services</b>		\$ 12,160	\$ 12,160											
5535442	Budget Assistance	\$ 1,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -
5535443	Legal	\$ 3,910	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310
5535444	Accounting Clerk	\$ 6,670	\$ 450	\$ 450	\$ 450	\$ 450	\$ 1,400	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
5535445	Recording Secretary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SubTotal Expenses</b>		\$ 123,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Improvement Plan</b>		\$ -	\$ -											
5585640	Unanticipated Storm Improvement Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5585641	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 123,210	\$ 6,894	\$ 21,489	\$ 12,900	\$ 7,839	\$ 8,532	\$ 7,503	\$ 7,944	\$ 14,391	\$ 13,619	\$ 7,219	\$ 6,773	\$ 6,453

Subtotal \$ 123,210  
 All amounts rounded up to nearest \$10  
 Budget Adjustments County Assessment Certification Required Every 4 Years ( for example 2028 & 2032)  
 Elections Required Every 4 Years ( for example 2028 & 2032)

**2026 BUDGET REQUEST  
JEFFERSON COUNTY**

**FUND 695: P L DRAINAGE DIST**

<b>Account Number</b>	<b>Name</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 REQUEST</b>
<b>Revenues</b>				
695001010.36800.00.0000	SPECIAL ASSESSMENT REVENUE	70,000	80,000	100,000
695001010.36111.00.0000	INVESTMENT INTEREST			-
695001040.36111.00.0000	INVESTMENT INTEREST			-
<b>Total Revenues</b>		<b>70,000</b>	<b>80,000</b>	<b>100,000</b>

**Expenditures**

<b>Old Account Numbers</b>	<b>New Account numbers</b>	<b>Description</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 REQUEST</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	12,730	12,730	12,740
695001010.53150.10.0020	5535230	COMMISSIONER MEETINGS	6,150	5,740	5,740
695001010.53150.20.0010	5535220	FWH & FICA	1,570	1,780	690
695001010.53150.20.0020	5535221	WA-L&I/ESD	420	260	240
695001010.53150.31.0020	5535331	OFFICE SUPPLIES	1,510	320	900
695001010.53150.31.0030	5535040	FIELD EXP-DRAINAGE MAINT OPER	25,200	25,200	25,960
695001010.53150.31.0031	5535018	FIELD TEMPORARY LABOR	2,800	2,940	8,400
695001010.53150.41.0010	5535140	ENGINEERING - GENERAL DISTRICT	13,860	14,490	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	1,580	1,580	1,580
695001010.53150.41.0030	5535141	ASSESSMENT ROLL PREPARATION	1,780	-	-
695001010.53150.41.0050	5535142	PROJECT REVIEW	-	-	-
695001010.53150.41.0060	5535143	UNATICP. ENGINEERING COSTS	5,040	5,040	5,040
695001010.53150.41.0100	5535443	LEGAL	3,910	3,910	3,910
695001010.53150.41.0150	5535444	PROF. SERVICES - CLERK	4,290	5,780	6,670
695001010.53150.41.0160	5535445	RECORDING SECRETARY	-	-	-
695001010.53150.42.0010	5535342	POSTAGE	900	260	260
695001010.53150.43.0010	5535340	COMMISSIONER TRAVEL EXPENSE	470	470	470
695001010.53150.44.0000	5535343	ADVERTISING	420	420	420
695001010.53150.45.0010	5535341	RENT	3,010	2,040	2,050
695001010.53150.46.0000	5535344	INSURANCE	6,070	6,830	6,970
695001010.53150.47.0000	5535345	WEB SITE RENEWAL	1,640	1,640	1,640
695001010.53150.48.0040	5535347	STATE AUDITOR	1,310	1,310	1,310
695001010.53150.49.0000	5535346	MISCELLANEOUS	530	630	630
695001010.53150.48.0020	5535348	ELECTION COSTS	42,000	12,600	12,600
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>147,690</b>	<b>116,470</b>	<b>123,210</b>