

RESOLUTION No. 2018-06
PORT LUDLOW DRAINAGE DISTRICT
Jefferson County, Washington
P.O. Box 65261, Port Ludlow, WA 98365

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE
PORT LUDLOW DRAINAGE DISTRICT,
ADOPTING THE 2019 BUDGET.

WHEREAS, the Port Ludlow Drainage District is a special purpose district operating under the authority of chapter 85.38 RCW for the purpose of operating a drainage system in Jefferson County; and

WHEREAS, the Board of Commissioners of the District, in accordance with RCW 85.38.170, has determined that it is in the public interest and the interest of the properties served by the District to approve the budget, attached hereto as Exhibit A and incorporated herein by this reference, as presented in an open public meeting held at 10:00 a.m. on Thursday, October 11, 2018, in the Port Ludlow Fire Hall, 7650 Oak Bay Road, Port Ludlow, Washington 98365;

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Board of Commissioners hereby approves and adopts the Budget attached hereto in the amount of \$105,210, with an assessment of \$80,000, for calendar year 2019.

PASSED at the Regular Meeting of the Port Ludlow Drainage District Board of Commissioners this 11th day of October, 2018.



Don Forbes, ~~Interim~~ Chair
Port Ludlow Drainage District Commissioner 2



Katie Smith
Port Ludlow Drainage District Commissioner 1

Deborah Helleson
Port Ludlow Drainage District Commissioner 3

Revenue **EXHIBIT A**
PLDD 2019 Budget

Surplus/Deficit from previous year (estimated)	\$ 179,422
Capital Reserve (Account 040)	\$ 47,700
Cash Balance Forward	\$ 179,422
Assessment	\$ 80,000
Total Expenses	\$ 105,210
Estimated Year End Balance	\$ 154,212

Expenses **Rounded with 5% Contingency**

		Total	January	February	March	April	May	June	July	August	September	October	November	December
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
695001010.53150.10.0010 Secretary		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
695001010.53150.20.0010 FWH & FICA		\$ -	-	-	-	-	-	-	-	-	-	-	-	-
695001010.53150.20.0020 WA L&I		\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Field Expenses	\$ 20,740	\$ 20,740	\$ 1,435	\$ 1,435	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,435	\$ 1,435	\$ 1,435
695001010.53150.31.0010 Misc Supplies		\$ -	-	-	-	-	-	-	-	-	-	-	-	-
695001010.53150.31.0030 Drainage Maintenance Operations		\$ 18,090	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435
695001010.53150.31.0020 Temporary Labor		\$ 2,650	-	-	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	-	-	-
Engineering	\$ 26,990	\$ 26,990	\$ 1,950	\$ 1,750	\$ 1,950	\$ 1,750	\$ 1,950	\$ 1,750	\$ 1,950	\$ 1,750	\$ 1,950	\$ 5,250	\$ 1,950	\$ 1,750
695001010.53150.41.0010 General District Engineering including Meetings		\$ 18,900	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
695001010.53150.41.0020 Budget Assistance		\$ 2,630	-	-	-	-	-	-	-	-	-	\$ 2,500	\$ -	-
695001010.53150.41.0030 Assessment Roll & Certification		\$ 1,050	-	-	-	-	-	-	-	-	-	\$ 1,000	\$ -	-
695001010.53150.41.0050 Project Review		\$ 3,150	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
695001010.53150.41.0060 Unanticipated Engineering Costs		\$ 1,260	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -
Engineering - Capital Projects	\$ 6,300	\$ 6,300	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
695001010.53150.41.0015 Miscellaneous Design Project		\$ 6,300	-	-	\$ 3,000	-	\$ 3,000	-	-	-	-	-	-	-
Commissioners Meeting, Mileage & Expenses	\$ 4,580	\$ 4,580	\$ 990	\$ -	\$ 100	\$ 990	\$ -	\$ 100	\$ 990	\$ -	\$ 100	\$ 990	\$ -	\$ 100
695001010.53150.10.0020 Meetings/District Business		\$ 4,160	\$ 990	-	-	\$ 990	-	-	\$ 990	-	-	\$ 990	-	-
695001010.53150.43.0010 Mileage/Travel Expense		\$ 420	-	-	\$ 100	-	-	\$ 100	-	-	\$ 100	-	-	\$ 100
Miscellaneous/Office Expenses	\$ 10,000	\$ 10,000	\$ 850	\$ 25	\$ 125	\$ 750	\$ 125	\$ 25	\$ 2,158	\$ 4,425	\$ 725	\$ 150	\$ 125	\$ 25
695001010.53150.45.0010 Rent		\$ 1,380	-	-	-	-	-	-	1,308	-	-	-	-	-
695001010.53150.42.0010 Postage/Mailings		\$ 130	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
695001010.53150.44.0000 Advertising		\$ 190	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
695001010.53150.31.0020 Supplies		\$ 530	\$ 125	-	\$ 125	-	-	-	\$ 125	-	-	\$ 125	-	-
695001010.53150.46.0000 Insurance		\$ 4,620	-	-	-	-	-	-	-	\$ 4,400	-	-	-	-
695001010.53150.47.0000 Web Site Maintenance & Renewal		\$ 2,520	\$ 600	-	\$ 600	-	-	-	\$ 600	-	\$ 600	-	-	-
695001010.53150.49.0000 Miscellaneous Filing/Recording Fee		\$ 630	\$ 100	-	\$ 100	-	\$ 100	-	\$ 100	-	\$ 100	-	\$ 100	-
Assessments/County Fees/Elections	\$ 1,260	\$ 1,260	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
695001010.53150.48.0000 Election Cost - Jefferson County		\$ -	-	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
695001010.53150.48.0030 State Auditor		\$ 1,260	-	\$ 1,200	-	-	-	-	-	-	-	-	-	-
Loan Payments/Transfers to Reserve	\$ 2,110	\$ 2,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,102	\$ -	\$ -	\$ -	\$ -	\$ -
695001010.53120.78.0010 Replace Reserve moneys		\$ 2,000	-	-	-	-	-	-	\$ 1,992	-	-	-	-	-
695001010.53120.82.0000 PWTF Loan Principal Repayment		\$ 110	-	-	-	-	-	-	\$ 110	-	-	-	-	-
Professional Services	\$ 12,230	\$ 12,230	\$ 970	\$ 970	\$ 970	\$ 970	\$ 970	\$ 970	\$ 970	\$ 970	\$ 970	\$ 970	\$ 970	\$ 970
695001010.53150.41.0100 Legal		\$ 6,300	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
695001010.53150.41.0150 Accounting Clerk		\$ 2,150	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170
695001010.53150.41.0160 Recording Secretary		\$ 3,780	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
SubTotal Expenses	\$ 84,210	\$ 84,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Capital Improvement Plan	\$ 21,000	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
695001010.59431.60.0000 Unanticipated Storm Improvement Costs		\$ 21,000	-	-	-	-	-	-	\$ 10,000	\$ 10,000	-	-	-	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
695001010.53150.49.0100		\$ 105,210	\$ 6,505	\$ 5,649	\$ 8,337	\$ 6,568	\$ 8,232	\$ 4,872	\$ 20,963	\$ 19,887	\$ 5,817	\$ 9,235	\$ 4,704	\$ 4,494

Assumptions: 1. Surplus/Deficit = Estimated Cash Account at the end of 2018. No change in Capital Reserve except interest earned.
Estimated interest on 010 account.
2. Loan Repayment assumes remaining balance of design loan (\$21,914.04, as of January 2019) .
3. 20 year loan @0.5% interest. Annual payment decreases slightly each year: \$19,921.85 Balance after 2019 payment
4. Maintenance Contract with Yard Dogs. Equal Payment every month.

Revenue **EXHIBIT A**
PLDD 2019 Budget

	2018	2019 Proposed
Surplus/Deficit from previous year (estimated)	\$ 151,947	\$ 178,122
Capital Reserve	\$ 46,800	\$ 47,700
Interest on 010 Fund	\$ 156	\$ 1,300
Cash-on-hand	\$ 151,947	\$ 179,422

Surplus/Deficit for next year (estimated)	2018 BUDGET	2018 Actual To Date (9/30/18)	Estimated - Year End	Difference	Proposed 2019 Budget
Assessment	\$ 87,000		\$ -		
Total Expenses	\$ 112,820	\$ 41,029	\$ 60,824	\$ 51,996	\$ 105,210

Expenses

695001010.53150.10.0010	Secretary	\$ 5,040	\$ -	\$ -	\$ 5,040	\$ -
695001010.53150.20.0010	FWH & FICA	660	\$ -	\$ -	660	
695001010.53150.20.0020	L&I	\$ 110	\$ -	\$ -	110	
695001010.53150.31.0010	Field Misc. Supplies Expenses (field Misc Supplies, Field	\$ -	\$ -	\$ -	\$ -	\$ 20,740
695001010.53150.31.0020	Field - Temporary Labor	\$ 2,650		\$ -	2,650	
695001010.53150.31.0030	Field Maintenance Operations	\$ 17,010	\$ 10,162.88	\$ 15,244.32	1,766	
695001010.53150.41.0010	Engineering - General District (incl. Budget prep)	\$ 7,560	\$ 9,687.25	\$ 14,487.25	\$ (6,927)	\$ 18,900
695001010.53150.41.0020	Engineering - Budget Assistance	\$ 2,630	\$ 1,877.26	\$ 2,227.26	\$ 403	\$ 2,630
695001010.53150.41.0030	Assessment Roll Preparation	\$ 2,630	\$ -	\$ 1,000.00	\$ 1,630	\$ 1,050
695001010.53150.41.0015	Engineering - Capital Projects	\$ 8,400	\$ 1,730.40	\$ 2,722.58	\$ 5,677	\$ 6,300
695001010.53150.41.0050	Project Review	\$ 1,890	\$ 1,151.54	\$ 2,201.54	\$ (312)	\$ 3,150
695001010.53150.41.0060	Unanticipated Engineering Costs	\$ 1,260	\$ -	\$ -	\$ 1,260	\$ 1,260
695001010.53150.10.0020	Commissioners Meeting, Mileage & Expenses	\$ 7,150	\$ 1,578.00	\$ 2,916.00	\$ 4,234	\$ 4,580
695001010.53150.43.0010	Commissioner Travel Expense	\$ 420	\$ -	\$ -	\$ 420	
695001010.53150.31.0020	Office Supplies	\$ 340	\$ -	\$ 500.00	\$ (160)	\$ 530
695001010.53150.42.0010	Postage	\$ 210	\$ 120.00	\$ 120.00	\$ 90	\$ 130
695001010.53150.44.0000	Advertising	\$ 510	\$ 140.26	\$ 140.26	\$ 370	\$ 190
695001010.53150.45.0010	Rent	\$ 1,260	\$ 654.00	\$ 1,308.00	\$ (48)	\$ 1,380
695001010.53150.47.0000	Web Site Maintenance & Renewal	\$ 4,200	\$ 2,512.39	\$ 3,112.39	\$ 1,088	\$ 2,520
695001010.53150.46.0000	Insurance	\$ 5,250	\$ 3,835.00	\$ 3,835.00	\$ 1,415	\$ 4,620
695001010.53150.51.0010	Assessments/County Fees/Elections/Auditor	\$ 10,580	\$ -	\$ 1,200.00	\$ 9,380	\$ 1,260
695001010.53120.78.0010	Loan Payments	\$ 2,220	\$ 1,992.19	\$ 1,992.19	\$ 228	\$ 2,110
695001010.53120.82.0000	Interst on Loan Repayment	\$ 130	\$ 119.53	\$ -	\$ 130	
695001010.53150.41.0150	Professional Services - Clerk	\$ 2,150	\$ 1,329.00	\$ 1,878.00	\$ 272	\$ 2,150
695001010.53150.41.0100	Legal	\$ 6,300	\$ 4,139.60	\$ 4,739.60	\$ 1,560	\$ 6,300
695001010.53150.41.0160	Recording Secretary	\$ -	\$ -	\$ 1,200.00	\$ (1,200)	\$ 3,780
695001010.53150.41.0005	Construction Capital Projects	\$ -	\$ -	\$ -	\$ -	
695001010.59431.60.0000	Capital Outlay	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ 21,000
695001010.53150.49.0000	Miscellaneous (filing fees)	\$ 1,260	\$ -	\$ -	\$ 1,260	\$ 630
695001010.53150.49.0100	Contingency	\$ -	\$ -	\$ -	\$ -	
Total		\$ 112,820	\$ 41,029.30	\$ 60,824.39	\$ 51,996	\$ 105,210

2019 BUDGET
JEFFERSON COUNTY

FUND 695: P L DRAINAGE DIST

Account Number	Name	2016 Actual	2017 Actual	2018 Budget	2018 Actual 07/31/18	2019 DEPT REQUEST
Revenues						
695001010.36111.00.0000	INVESTMENT INTEREST	-	56	-	775	2,000
695001010.36800.00.0000	SPECIAL ASSESSMENT REVENUE	89,863	118,938	87,000	48,202	80,000
695001040.36111.00.0000	INVESTMENT INTEREST	204	391	-	363	900
Total Revenues		90,067	119,385	87,000	49,340	82,900
Expenditures						
695001010.53120.78.0010	PWTF LOAN PAYMENT	1,992	1,992	2,220	1,992	2,000
695001010.53120.82.0000	INTEREST ON LOAN REPAYMENT	139	129	130	120	110
695001010.53150.10.0010	SECRETARY	8,261	2,413	5,040	-	-
695001010.53150.10.0020	COMMISSIONER MEETINGS	5,237	3,625	7,150	1,578	4,160
695001010.53150.20.0010	FWH & FICA	-	1,849	660	-	-
695001010.53150.20.0020	L & I	54	47	110	-	-
695001010.53150.31.0020	OFFICE SUPPLIES	2,503	306	340	-	530
695001010.53150.31.0030	FIELD EXP-DRAINAGE MAINT OPER	15,244	15,417	17,010	7,622	18,090
695001010.53150.41.0005	CONSTRUCTION - CAPITAL PROJECTS	89,487	-	-	-	-
695001010.53150.41.0010	ENGINEERING - GENERAL DISTRICT	19,246	15,053	10,190	7,657	18,900
695001010.53150.41.0015	ENGINEERING-CAPITAL PROJECTS	6,118	7,267	8,400	-	6,300
695001010.53150.41.0020	FIELD-TEMPORARY LABOR	-	-	2,650	-	2,650
695001010.53150.41.0025	BUDGET ASSISTANCE	-	-	-	-	2,630
695001010.53150.41.0030	ASSESSMENT ROLL PREPARATION	555	493	2,630	-	1,050
695001010.53150.41.0050	PROJECT REVIEW	2,729	1,693	1,890	1,152	3,150
695001010.53150.41.0060	UNATICP. ENGINEERING COSTS	-	-	1,260	-	1,260
695001010.53150.41.0100	LEGAL	3,015	6,160	6,300	3,700	6,300
695001010.53150.41.0150	PROF. SERVICES - CLERK	6,764	1,956	2,150	1,125	2,150
695001010.53150.41.0160	RECORDING SECRETARY	-	-	-	-	3,780
695001010.53150.42.0010	POSTAGE	26	4	210	120	130
695001010.53150.43.0010	COMMISSIONER TRAVEL EXPENSE	180	32	420	-	420
695001010.53150.44.0000	ADVERTISING	769	-	510	140	190
695001010.53150.45.0010	RENT	2,616	2,616	1,260	654	1,380
695001010.53150.46.0000	INSURANCE	20	4,125	5,250	475	4,620
695001010.53150.47.0000	WEB SITE RENEWAL	1,468	3,066	4,200	1,660	2,520
695001010.53150.48.0040	STATE AUDITOR	-	-	-	-	1,260
695001010.53150.49.0000	MISCELLANEOUS	-	225	1,260	-	630
695001010.53150.48.0010	ASSESS/TAXES/COUNTY FEES	-	-	10,580	-	-
695001010.53150.48.0020	ELECTION COSTS	-	1,812	-	-	-
695001010.59431.60.0000	CAPITAL OUTLAY	-	-	21,000	-	21,000
695001010.59431.60.0020	WWTP DITCH IMPROVEMENTS	-	5,902	-	-	-
695001040.58810.00.0000	PRIOR PERIOD CORRECTION	-	42	-	-	-
Total Expenditures		166,423	76,224	112,820	27,995	105,210
Totals		(76,356)	43,161	(25,820)	21,345	(22,310)