

RESOLUTION #2023-03

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

Approving the 2024 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 06-0817-20, August 17, 2020; 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 2024 budget, attached hereto as Exhibit A, and incorporate herein by this reference as presented in an Open Public Meetings held October 9, 2023, October 12, 2023, and November 9, 2023.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the PLDD Commissioners approve and adopt the 2024 budget presented in Exhibit A in the amount of \$147,690, with an assessment of \$70,000, for calendar year 2024.


PASSED at Special Meeting #0313 of the Port Ludlow Drainage District Board Commissioners on Thursday, November, 9, 2023.


Gary Rygmyr (Nov 10, 2023 10:30 PST)

Gary Rygmyr, Chair, Commissioner 1


Dean Cole (Nov 11, 2023 20:05 PST)

Dean Cole, Vice-Chair, Commissioner 2



Michael Nilssen, Commissioner 3

Revenue
EXHIBIT A
PLDD 2024 Budget

Assumptions: 1. Surplus/Deficit = Estimated Cash Account at the end of 2023.

	January	February	March	April	May	June	July	August	September	October	November	December
Revenue	20,870	1,548	1,547	1,578	1,547	1,547	1,547	1,547	1,978	1,978	1,547	1,547
Surplus/Deficit from 2023 (estimated)	\$ 204,426											
Investment Account + Interest (Account 010)												
Cash Balance Forward												
Capital Reserve + Interest (Account 040)												
Assessment	\$ 70,000											
Total Expenses	\$ 147,690											
Estimated Year End Balance	\$ 126,736											
Expenses	20,870	1,548	1,547	1,578	1,547	1,547	1,547	1,547	1,978	1,978	1,547	1,547
Personnel	20,870	1,548	1,547	1,578	1,547	1,547	1,547	1,547	1,978	1,978	1,547	1,547
5535210 Administrative Personnel	\$ 12,730	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010
5535220 Commissioner Meetings/District Business	\$ 6,150	\$ 390	\$ 390	\$ 780	\$ 390	\$ 390	\$ 390	\$ 390	\$ 780	\$ 780	\$ 390	\$ 390
5535230 FWH & PCA	\$ 1,570	\$ 117	\$ 116	\$ 148	\$ 116	\$ 116	\$ 116	\$ 116	\$ 148	\$ 148	\$ 116	\$ 116
5535221 WA - ESD	\$ 420	\$ 31	\$ 31	\$ 40	\$ 31	\$ 31	\$ 31	\$ 31	\$ 40	\$ 40	\$ 31	\$ 31
Field Expenses	28,000	2,000	2,000	2,380	2,380	2,380	2,380	2,380	2,380	2,000	2,000	2,000
5535030 Misc. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535040 Drainage Maintenance Operators	\$ 25,200	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
5535018 Temporary Labor	\$ 2,800	\$ -	\$ -	\$ 380	\$ 380	\$ 380	\$ 380	\$ 380	\$ -	\$ -	\$ -	\$ -
Engineering	20,660	1,500	1,500	1,500	1,500	1,500	2,100	1,500	1,500	2,590	1,500	1,500
5535140 General District Engineering including Meetings	\$ 13,860	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
5535141 Assessment, POF & Certification	\$ 1,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -
5535142 Object Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535143 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	-	-	-
5594144 Miscellaneous Design Project	\$ 10,500	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
5535145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commissioners Meeting, Mileage & Expenses	470	-	-	110	-	-	110	-	110	-	-	110
5535340 Mileage/Travel Expense	\$ 470	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ 110	\$ -	\$ 110	\$ -	\$ -	\$ 110
Miscellaneous Office Expenses	14,080	865	215	445	605	315	3,215	5,995	445	795	215	165
5535341 Rent-LMC Room & Storage, PO BOX	\$ 3,010	\$ 300	\$ 140	\$ 270	\$ 140	\$ 140	\$ 770	\$ 140	\$ 270	\$ 270	\$ 140	\$ 140
5535342 Postage/Mailings	\$ 900	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40
5535343 Advertising	\$ 420	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40
5535331 Supplies	\$ 1,510	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 1,155	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
5535344 Insurance	\$ 6,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535345 Web Site Maintenance & Renewal	\$ 1,640	\$ 390	\$ -	\$ 390	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ -	\$ 390	\$ -
5535346 Miscellaneous Filing/Recording Fee	\$ 530	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ -
Assessments/County Fees/Elections	43,310	-	1,240	-	-	-	-	-	-	-	40,000	-
5535348 Election Cost - Jefferson County	\$ 42,000	\$ -	\$ 1,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
5535347 State Auditor	\$ 1,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Payments/Transfers to Reserve	-	-	-	-	-	-	-	-	-	-	-	-
5591570 Replace Reserve moneys	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5592580 PWTF Loan Principal Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535442 Loan Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	9,780	650	650	650	650	650	650	650	650	650	650	650
5535442 Budget Assistance	\$ 1,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5535443 Legal	\$ 3,910	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310
5535444 Accounting Clerk	\$ 4,280	\$ 340	\$ 340	\$ 340	\$ 340	\$ 340	\$ 340	\$ 340	\$ 340	\$ 340	\$ 340	\$ 340
5535445 Recording Secretary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Expenses	147,690	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Plan	-	-	-	-	-	-	-	-	-	-	-	-
5585640 Unanticipated Storm Improvement Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5585641 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	147,690	6,891	7,510	12,666	7,016	6,712	6,670	10,387	12,676	8,351	48,208	6,271
Budget Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	147,690	6,891	7,510	12,666	7,016	6,712	6,670	10,387	12,676	8,351	48,208	6,271

All amounts rounded up to nearest \$10
 County Assessment Certification Required Every 4 Years (for example 2024 & 2028)

**ATTACHMENT A 2024 BUDGET REQUEST
JEFFERSON COUNTY**

FUND 695: P L DRAINAGE DIST

Account Number	Name	2022 BUDGET	2023 BUDGET	2024 REQUEST	
Revenues					
695001010.36800.00.0000	SPECIAL ASSESSMENT REVENUE	60,000	70,000	70,000	
695001010.36111.00.0000	INVESTMENT INTEREST			-	
695001040.36111.00.0000	INVESTMENT INTEREST			-	
Total Revenues		60,000	70,000	70,000	
Expenditures					
Old Account Numbers	New Account numbers	Description			
695001010.53120.78.0010	5591570	PWTF LOAN PAYMENT	-	-	-
695001010.53120.82.0000	5592580	INTEREST ON LOAN REPAYMENT	-	-	-
695001010.53150.10.0010	5535210	ADMISTRATIVE PERSONNEL	9,570	12,040	12,730
695001010.53150.10.0020	5535230	COMMISSIONER MEETINGS	4,670	5,830	6,150
695001010.53150.20.0010	5535220	FWH & FICA	1,190	1,490	1,570
695001010.53150.20.0020	5535221	WA-L&I/ESD	320	410	420
695001010.53150.31.0020	5535331	OFFICE SUPPLIES	1,060	1,080	1,510
695001010.53150.31.0030	5535040	FIELD EXP-DRAINAGE MAINT OPER	23,060	23,760	25,200
695001010.53150.31.0031	5535018	FIELD TEMPORARY LABOR	2,650	2,650	2,800
695001010.53150.41.0010	5535140	ENGINEERING - GENERAL DISTRICT	12,980	12,980	13,860
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	4,200	1,580
695001010.53150.41.0030	5535141	ASSESSMENT ROLL PREPARATION	1,090	1,090	1,780
	5535142	PROJECT REVIEW	-	-	-
695001010.53150.41.0060	5535143	UNATICP. ENGINEERING COSTS	4,790	4,790	5,040
695001010.53150.41.0100	5535443	LEGAL	9,270	9,270	3,910
695001010.53150.41.0150	5535444	PROF. SERVICES - CLERK	3,280	3,600	4,290
695001010.53150.41.0160	5535445	RECORDING SECRETARY	-	-	-
695001010.53150.42.0010	5535342	POSTAGE	190	210	900
695001010.53150.43.0010	5535340	COMMISSIONER TRAVEL EXPENSE	420	420	470
695001010.53150.44.0000	5535343	ADVERTISING	190	190	420
695001010.53150.45.0010	5535341	RENT	630	2,470	3,010
695001010.53150.46.0000	5535344	INSURANCE	5,430	5,780	6,070
695001010.53150.47.0000	5535345	WEB SITE MANAGEMENT	1,560	3,660	1,640
695001010.53150.48.0040	5535347	STATE AUDITOR	1,260	1,260	1,310
695001010.53150.49.0000	5535346	MISCELLANEOUS	210	210	530
695001010.53150.48.0020	5535348	ELECTION COSTS	11,550	-	42,000
695001010.59431.60.0000	5585641	CAPITAL OUTLAY	-	-	-
695001010.59431.60.0020		WWTP DITCH IMPROVEMENTS	-	-	-
695001040.58810.00.0000	5585640	PRIOR PERIOD CORRECTION	-	-	-
Total Expenditures			110,070	107,890	147,690












Resolution 2023-03 to Approve 2024 Budget

Final Audit Report

2023-11-12

Created:	2023-11-10
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