

RESOLUTION #2020-05
Port Ludlow Drainage District
Jefferson County, Washington
P.O. Box 65261, Port Ludlow, WA 98365

A Resolution of the Board of the Port Ludlow Drainage District
Approving the 2021 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 District pursuant to the PLDD Assessment Methodology, ordinance No. 06-0817-20, approved by the Jefferson County Commission at its August 17, 2020 meeting; and

WHEREAS, the PLDD Board of Commissioners has determined that a two-year rolling budget for the District provides a guide of anticipated services and obligations of the District and facilitates the District's revenue planning efforts; and

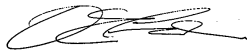
WHEREAS, the PLDD Board of Commissioners, has determined that it is in the best interests of the public and the properties served by the District to approve the 2021 portion of the 2 year budget, attached hereto as Exhibit A and incorporate herein by this reference, as presented in an Open Public Meeting held November 12, 2020;

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Board of Commissioners approve and adopt the 2021 budget presented in Exhibit A in the amount of \$85,160, with an assessment of \$60,000, for calendar year 2021.

PASSED at a Special Meeting of the Port Ludlow Drainage District Board of Commissioners this 12th day of November 2020.

Vacant

Commissioner 1



Don Forbes, Commissioner 2, Chair 11 / 12 / 2020



Deborah Helleson, Commissioner 3

**EXHIBIT A
PLDD 2021 Budget**

Revenue

Surplus/Deficit from 2020 (estimated)	\$ 98,899
Investment Account + Interest (Account 010)	\$ 100,000
Cash Balance Forward	\$ 198,899
Capital Reserve + Interest (Account 040)	\$ 49,183
Assessment	\$ 60,000
Total Expenses	\$ 85,160

Estimated Year End Balance (All account balances) \$ 222,922

Expenses

Rounded with 5% Contingency

Personnel	\$ 12,700
695001010.53150.10.0010 Administrative Personnel	
695001010.53150.10.0020 Commissioner Meetings/District Business	
695001010.53150.20.0010 FWH & FICA	
695001010.53150.20.0020 WA - ESD	
Field Expenses	\$ 24,490
695001010.53150.31.0010 Misc Supplies	
695001010.53150.31.0030 Drainage Maintenance Operations	
695001010.53150.31.0020 Temporary Labor	
Engineering	\$ 17,380
695001010.53150.41.0010 General District Engineering including Meetings	
695001010.53150.41.0030 Assessment Roll & Certification	
695001010.53150.41.0050 Project Review	
695001010.53150.41.0060 Unanticipated Engineering Costs	
695001010.53150.41.0015 Engineering - Capital Projects	\$ -
Miscellaneous Design Project	
Commissioners Mileage & Expenses	\$ 420
695001010.53150.43.0010 Commissioner Mileage/Travel Expense	
Miscellaneous/Office Expenses	\$ 9,920
695001010.53150.45.0010 Rent	
695001010.53150.42.0010 Postage/Mailings	
695001010.53150.44.0000 Advertising	
695001010.53150.31.0020 Supplies	
695001010.53150.46.0000 Insurance	
695001010.53150.47.0000 Web Site Maintenance & Renewal	
695001010.53150.49.0000 Miscellaneous Filing/Recording Fee	
695001010.53150.48.0000 Assessments/County Fees/Elections	\$ -
695001010.53150.48.0020 Election Cost - Jefferson County	
695001010.53150.48.0030 State Auditor	
Loan Payments/Transfers to Reserve	\$ 2,090
695001010.53120.78.0010 Replace Reserve moneys	
695001010.53120.82.0000 PWTF Loan Principal Repayment	
Loan Interest	
695001010.53150.41.0020 Professional Services	\$ 18,160
Budget Assistance	
695001010.53150.41.0100 Legal	
695001010.53150.41.0150 Accounting Clerk	
695001010.53150.41.0160 Recording Secretary	
SubTotal Expenses	\$ 85,160
Capital Improvement Plan	\$ -
695001010.59431.60.0000 Unanticipated Storm Improvement Costs	
695001010.53150.49.0100 Contingency	\$ -
	\$ 85,160

Assumptions: 1. Surplus/Deficit = Estimated Cash Account at the end of 2020 . No change in Capital Reserve except interest earned.
2. Loan Repayment assumes remaining balance of design loan (\$17,929.67, as of January 2021) . 20 year loan @0.5% interest.
3. Maintenance Contract with Yard Dogs. Equal Payment of \$1,589.29 plus WSST every month. 3% Cost of living increase annually.

Total	January	February	March	April	May	June	July	August	September	October	November	December
\$ 12,700	\$ 646	\$ 646	\$ 1,719	\$ 661	\$ 646	\$ 1,719	\$ 646	\$ 646	\$ 1,719	\$ 661	\$ 646	\$ 1,719
\$ 7,560	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
\$ 4,190			\$ 996			\$ 996			\$ 996			\$ 996
\$ 910	46.00	46.00	123.00	46.00	46.00	123.00	46.00	46.00	123.00	46.00	46.00	123.00
\$ 40	-	-		15.00	-		-	-		15.00	-	
\$ 24,490	\$ 1,733	\$ 1,733	\$ 2,093	\$ 2,093	\$ 2,093	\$ 2,093	\$ 2,093	\$ 2,093	\$ 2,093	\$ 1,733	\$ 1,733	\$ 1,733
\$ -												
\$ 21,840	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733
\$ 2,650			\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360			
\$ 17,380	\$ 1,420	\$ 1,170	\$ 1,420	\$ 1,170	\$ 1,420	\$ 1,170	\$ 1,420	\$ 1,170	\$ 1,420	\$ 2,170	\$ 1,420	\$ 1,170
\$ 12,600	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
\$ 1,050										\$ 1,000		
\$ 2,150	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170
\$ 1,580	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -			\$ -		\$ -							
\$ 420	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100
\$ 420			\$ 100			\$ 100			\$ 100			\$ 100
\$ 9,920	\$ 950	\$ 25	\$ 125	\$ 850	\$ 125	\$ 25	\$ 2,050	\$ 4,154	\$ 775	\$ 200	\$ 125	\$ 25
\$ 1,160							1,100					
\$ 130	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
\$ 190	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
\$ 740	\$ 175			\$ 175			\$ 175			\$ 175		
\$ 4,340								\$ 4,129				
\$ 2,730	\$ 650		\$ 650			\$ 650		\$ 650				
\$ 630	\$ 100		\$ 100		\$ 100		\$ 100		\$ 100		\$ 100	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -			\$ -									
\$ -												
\$ 2,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,082	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,000							\$ 1,992					
\$ 90							\$ 90					
\$ 18,160	\$ 1,320	\$ 775	\$ 775	\$ 3,120	\$ 775	\$ 775	\$ 1,320	\$ 775	\$ 775	\$ 1,320	\$ 775	\$ 775
\$ 4,200										\$ 4,000	\$ -	
\$ 8,450	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670
\$ 3,150	\$ 300			\$ 2,100			\$ 300			\$ 300		
\$ 2,360	\$ 350	\$ 105	\$ 105	\$ 350	\$ 105	\$ 105	\$ 350	\$ 105	\$ 105	\$ 350	\$ 105	\$ 105
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -									\$ 4,000			
\$ 85,160	\$ 6,372	\$ 4,566	\$ 6,544	\$ 8,289	\$ 5,312	\$ 6,176	\$ 10,092	\$ 9,280	\$ 7,226	\$ 6,388	\$ 4,934	\$ 5,798

**2021 BUDGET REQUEST
JEFFERSON COUNTY**

FUND 695: P L DRAINAGE DIST

Account Number	Name	2020 BUDGET	2021 REQUEST
Revenues			
695001010.36800.00.000 0	SPECIAL ASSESSMENT REVENUE	80,000	60,000
695001010.36111.00.000 0	INVESTMENT INTEREST		-
695001040.36111.00.000 0	INVESTMENT INTEREST		-
Total Revenues		46,586	60,000
Expenditures			
695001010.53120.78.001 0	PWTF LOAN PAYMENT	2,000	2,000
695001010.53120.82.000 0	INTEREST ON LOAN REPAYMENT	100	90
695001010.53150.10.001 0	SECRETARY	-	7,560
695001010.53150.10.002 0	COMMISSIONER MEETINGS	4,870	4,190
695001010.53150.20.001 0	FWH & FICA	-	910
695001010.53150.20.002 0	WA-L&I/ESD	110	40
695001010.53150.31.002 0	OFFICE SUPPLIES	530	740
695001010.53150.31.003 0	FIELD EXP-DRAINAGE MAINT OPER	19,460	21,840
695001010.53150.31.004 0	FIELD TEMPORARY LABOR	2,650	2,650
695001010.53150.41.001 0	ENGINEERING - GENERAL DISTRICT	12,600	12,600
695001010.53150.41.001 5	ENGINEERING-CAPITAL PROJECTS	7,350	-
695001010.53150.41.002 5	FOSTER LANE ENGINEERING	-	-
695001010.53150.41.002 0	ENGINEERING- BUDGET ASSISTANCE	3,680	4,200
695001010.53150.41.003 0	ASSESSMENT ROLL PREPARATION	1,050	1,050
695001010.53150.41.005 0	PROJECT REVIEW	1,260	2,150
695001010.53150.41.006 0	UNATICP. ENGINEERING COSTS	1,580	1,580

695001010.53150.41.010	LEGAL	8,450	8,450
0			
695001010.53150.41.015	PROF. SERVICES - CLERK	4,100	3,150
0			
695001010.53150.41.016	RECORDING SECRETARY	3,780	2,360
0			
695001010.53150.42.001	POSTAGE	130	130
0			
695001010.53150.43.001	COMMISSIONER TRAVEL EXPENSE	420	420
0			
695001010.53150.44.000	ADVERTISING	190	190
0			
695001010.53150.45.001	RENT	1,380	1,160
0			
695001010.53150.46.000	INSURANCE	4,700	4,340
0			
695001010.53150.47.000	WEB SITE RENEWAL	2,520	2,730
0			
695001010.53150.48.004	STATE AUDITOR	1,260	-
0			
695001010.53150.49.000	MISCELLANEOUS	630	630
0			
695001010.53150.51.002	ELECTION COSTS	11,550	-
0			
695001010.59431.60.000	CAPITAL OUTLAY	21,000	-
0			
695001010.59431.60.002	WWTP DITCH IMPROVEMENTS	-	-
0			
695001040.58810.00.000	PRIOR PERIOD CORRECTION	-	-
0			
Total Expenditures		117,350	85,160

Note: This worksheet is provided as a courtesy. Please attach this to the district' resolution approving the 2021 Budget. This documentation must be to the Jefferson County Board of County Commissioners by November 30, 2021, per RCW.

Please provide a copy to the Jefferson County Assessors and Auditor at the same time.