

**MEETING MINUTES
November 26, 2012**

Orcas Island Park and Recreation District Commission
Special Meeting, Monday, November 26, 2012
Orcas Island Park and Recreation District Office, Eastsound, WA
3:45 P.M. - 5:30 P.M.

I. CALL TO ORDER (3:45pm)

Bob Eagan, Chairman

Roll call:

- Seat 1: Vicki Vandermay - present
- Seat 2: Bob Eagan - present
- Seat 3: Martha Farish - present via Skype
- Seat 4: Jim Bredouw - present
- Seat 5: Ian Lister - present

Also in attendance member of the public: RJ Meyers

II. Budget Review

Introductory explanation of the budget background and levy issues by Jim Bredouw. He explained that we are tied to a 9 cent / \$1,000 maximum levy collection even when assessments go down.

Several board members ask questions about the countywide taxing and levy issues. Bob Eagan asked about how we monitor the assessments and the rates. Jim Bredouw relayed the information he has received from the county assessor's office.

Martha Farish asked about the structuring of a levy lift. Everyone indicated that we need more information to consider this option. A levy lift would not impact the 2013 budget allotment.

Vicki Vandermay asked about posting the budget issues for the public. Who do we tell and how? Martha Farish concurred that we should let the voters know about the shortfall as soon as we post the budget. Jim Bredouw suggested, on the other hand, that we shouldn't feel obligated to make any as we've not only filed everything properly but, more importantly, haven't failed in our public duty of providing what our charter dictates. Further discussion was postponed this issue until December meeting.

Budget categories were introduction by Jim Bredouw. Jim explained the key issues and approach to the draft budget. A working document of the budget was reviewed and refined by the commissioners.

Following the budget adjustments a final budget of \$206, 950 was developed.

Motion: Motion to adopt Resolution 2012-6, Setting the Property Tax Levy for the Year 2012.

Motion by Ian Lister, 2nd Jim Bredouw

Approved unanimously aye

Motion: Motion to adopt Resolution 2012-7, Adopting the 2013 General Fund Budget.

Motion by Martha Farish, 2nd Bob Eagan

Approved unanimously aye

Motion: Motion for Jim Bredouw to write a memo to the Funhouse Board explaining our funding and levy issues.

Motion by Bob Eagan, 2nd Martha Farish

Approved unanimously aye

Motion: Motion to adjourn.

Motion by Jim Bredouw, 2nd Ian Lister

Approved unanimously aye

The meeting was adjourned at 5:45pm.

Addenda:

Budget work sheet.

Special Meeting minutes for November ²⁶~~25~~, 2012

Approved by motion on this 13th day of December, 2012

Signed and attested this 13th day of December, 2012


Ian Lister, Commissioner #5,
Secretary


Bob Eagan, Commissioner #2,
Chair

Revenue

Carry Over	\$86,000
Activities	\$9,000
Rental Income	\$1,000
Team Sponsorships	\$6,000
Donations, general	\$2,000
Baseball fencing grant	\$5,000
Donations, SkatePark	\$8,000
Tax revenue	\$175,950
	\$292,950

(Notes)

\$175,950 New annual tax bucks
0.09 levy rate per \$1,000
\$1,955,000,000 New taxable prop.
\$2,762,016,270 Old taxable prop.
70.78% % of old
29.22% % reduction

\$206,950

<-actual budget, not incl. carryovers

Expenses

Personell

Marcia	\$43,750
Activity Coordinators	\$27,440
Payroll taxes	\$3,360

\$74,550

(12.5% reduction -> 9am-4:30pm)
(see below for breakout)
(only Marcia - coordinators are I.C.)

Buck Park

Skate Park	\$8,000
Well pump	\$6,000
Fences	\$7,500
Materials	\$5,000
Mowing	\$12,000
Repairs	\$12,000

\$50,500

(only equal to donations above)

(\$2,500 plus grants)

Operations

Insurance	\$4,000
Phone/internet/Supplies	\$7,200
Audit costs	\$5,000
Sales tax	\$3,000

\$19,200

2000+200+

Professional Services

Legal	\$7,500
Media Maint.	\$4,000
Secretarial	\$1,600
Construction subcontng	\$1,500
Accounting	\$2,500

\$17,100

Rentals

Office	\$5,000
OISD	\$4,000
Christian School gym	\$2,000

\$11,000

Programs

Instructors	\$7,500
Equipment	\$2,500
Travel	\$1,500
Food	\$434
T-shirts/Uniforms	\$1,000

\$12,934

Misc.

Loan repayment	\$21,666
Excess 2014	\$86,000

\$21,666

\$86,000

\$292,950

\$206,950

<-actual budget, not incl. carryovers

09/24/2012

11/29/12

San Juan County

OIPRD

Scenario: 2013 Budget

Account Number	2011 Actuals	2012 Budget	2012 Actuals	2013 Budget
6501				
00				
*** Title Not Found ***				
308.00.00.0000 Beginning Net Cash and Investm				86,000.00
311.10.00.0000 General Property Taxes	0.00	251,205.00	145,321.00	175,950.00
312.10.00.0000 Timber Harvest Tax	0.00	0.00	12.00	0.00
317.20.00.0000 Leasehold Tax	0.00	0.00	209.00	200.00
347.30.00.0000 Rental Revenue	0.00	10,000.00	0.00	800.00
347.60.00.0000 Activity Fees	0.00	19,000.00	2,991.00	9,000.00
367.11.00.0000 Donations - Private Grants	12,607.00	10,000.00	110.00	0.00
367.11.00.0001 Donations - Unrestricted	0.00	15,500.00	0.00	2,000.00
367.11.00.0002 Donations - Team/Corporate Spc	0.00	9,500.00	0.00	11,000.00
367.11.00.0003 Donations - Restricted	0.00	9,500.00	0.00	8,000.00
381.10.00.6721 Interfund Loan from Port of Orca	65,000.00	0.00	0.00	0.00
389.00.00.0000 Other Nonrevenues	0.00	0.00	73.00	0.00
	77,607.00	315,205.00	148,716.00	292,950.00

09/30/2012

11/29/12

San Juan County

OIPRD

Scenario: 2013 Budget

Account Number	1 Actuals	2012 Actuals	2013 Budget
6501 Orcas Island Park and Rec District			
00 *** Title Not Found ***			
508.00.00.0000 Cash and Transfers	0.00	0.00	86,000.00
576.80.10.0001 OIPRD Director	0.00	4,167.00	43,750.00
576.80.10.0002 OIPRD Assistant Director	0.00	0.00	0.00
576.80.20.0001 Payroll Taxes	0.00	319.00	3,360.00
576.80.20.0004 Health Insurance Dir. Stipend	0.00	0.00	0.00
576.80.31.0000 Contingency	0.00	0.00	0.00
576.80.31.0001 Athletic Supplies	0.00	1,185.00	2,000.00
576.80.31.0002 Office Supplies	271.00	2,244.00	1,300.00
576.80.31.0003 Computer Supplies	0.00	0.00	200.00
576.80.31.0004 Office Software	0.00	140.00	200.00
576.80.31.0007 Grounds - Sprinkler	0.00	127.00	3,000.00
576.80.31.0008 Print/Graphics	0.00	0.00	500.00
576.80.31.0009 Janitorial Supplies	0.00	0.00	300.00
576.80.31.0013 Promotion Supplies	0.00	34.00	500.00
576.80.31.0019 Supplies - Other	0.00	57.00	300.00
576.80.35.0001 Athletic Equipment	930.00	447.00	2,500.00
576.80.35.0002 Office Equipment	0.00	6,340.00	200.00
576.80.35.0003 Signage	0.00	0.00	500.00
80.41.0000 Contingency	0.00	7,733.00	0.00
576.80.41.0001 Professional Services	0.00	1,334.00	2,300.00
576.80.41.0002 Business Consulting	9,951.00	0.00	0.00
576.80.41.0003 Instructors	0.00	1,638.00	7,000.00
576.80.41.0004 Website Development / Consulting	0.00	0.00	4,000.00
576.80.41.0005 Teen Night / After School Programs	0.00	0.00	0.00
576.80.41.0006 Legal Services	0.00	1,925.00	7,500.00
576.80.41.0007 Accounting Services	0.00	43.00	2,000.00
576.80.41.0009 Grounds - Mowing	0.00	4,681.00	300.00
576.80.41.0010 Grounds/Sprinkler	0.00	3,472.00	800.00
576.80.41.0011 A/V Technician	0.00	0.00	0.00
576.80.41.0014 Grounds - Other	0.00	1,036.00	1,000.00
576.80.41.0015 WA State Auditors Fees	0.00	0.00	3,000.00
576.80.41.0017 Program Subcontracting	0.00	14,560.00	23,440.00
576.80.41.0019 Promotion	0.00	323.00	600.00
576.80.42.0000 Contingency	0.00	6,360.00	0.00
576.80.42.0001 Postage & Shipping	0.00	0.00	500.00
576.80.42.0002 Website / Online Billing	292.00	253.00	300.00
576.80.42.0003 Printing / Graphics	0.00	25.00	500.00
576.80.42.0004 Telephone/Internet	0.00	0.00	3,000.00
576.80.42.0005 Active Net Fees	0.00	0.00	600.00
576.80.43.0002 Travel	0.00	0.00	500.00
576.80.44.0001 Advertising	28.00	1,315.00	0.00
576.80.44.0002 Programs Brochures/Mailers	0.00	1,886.00	300.00
576.80.44.0003 Employment Advertising	0.00	39.00	0.00
576.80.44.0006 Advertising - Legal / General	0.00	28.00	0.00
576.80.45.0000 Operating Rentals and Leases	0.00	44.00	0.00
576.80.45.0002 Operating Rentals and Leases	0.00	400.00	5,000.00

[illegible]

Orcas Island Park & Recreation District

Tax Levy Certification

In accordance with RCW 84.52.020, I, Marcia West, Director for the Orcas Island Park and Recreation District, do hereby certify to the San Juan County legislative authority that the Commissioners of said district request the following levy amount be collected in 2013 as provided in the district's budget which was adopted following an advertised public hearing held on the 8th day of November, 2012.

Regular Levy: \$175,950

Marcia West Nov 26, 2012

Marcia West, Director Date

PHONE

EMAIL

WEB