

**Meeting Minutes
Budget Workshop
Nov. 5, 2014**

Orcas Island Park and Recreation District Commission
Special Public Meeting, Wednesday, Nov. 5, 2014
OIPRD Conference Room
4:30 P.M. - 6:30 P.M.

I. CALL TO ORDER – 4:35 PM

Bob Eagan, Chairman

Roll call:

Seat 1: Vicki Vandermay - present

Seat 2: Bob Eagan - present

Seat 3: Martha Farish - present

Seat 4: Junstin Paulsen - present

Seat 5: Ian Lister - present

II. PUBLIC COMMENT – no public present

III. UNFINISHED BUSINESS

1. Budget Workshop

The OIPRD board reviewed the 2015 budget and discussed proposed line items. See addenda for adjusted budget. The final draft budget will be presented at the Nov. 13, 2014 public meeting and annual budget hearing.

2. Proposed Staffing Plan for 2015

The proposed staffing plan was reviewed and revised to match the 2015 draft budget. The plan will provide a revision to the Director's salary, hiring a program coordinator, and hiring a Facility Supervisor. The option to contract these services again this year was discussed and it was recommended that we hire the staff directly to provide better coverage and supervision of staff. A minimal budget will be allotted for program subcontracting to provide additional support of events and summer activities. See addenda for proposed staffing plan.

IV. ADJOURNMENT

MOTION to adjourn by Bob, seconded by Vicki at 6:17 p.m., unanimously approved.
The meeting was adjourned at 6:20 p.m.

Special Public Meeting
Nov. ~~5~~, 2014

Addenda:

*Final Draft 2015 Budget
Staffing Plan for 2015*

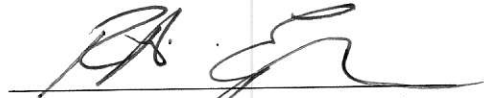
Special Public Meeting minutes for November 5, 2014

Approved by motion on this 13th day of November, 2014

Signed and attested this 13th day of November, 2014



Ian Lister, Commissioner #5,
Secretary



Bob Eagan, Commissioner #2,
Chair

**DRAFT as
of: 11/04/14**

**Orcas Island Park and Rec District
2015 Budget**

date of this revision
11/14/14 \$2,015

Revenues

Beginning Net Cash and Investments	308.80.00.0000	\$150,000
General Property Taxes	311.10.00.0000	\$160,000
Leasehold Tax	317.20.00.0000	\$250
Timber Harvest Tax	317.40.00.0000	\$150
Payment In-Lieu of Property Tax (DNR)	336.02.31.0000	\$0
Activity Fees	347.60.00.0000	\$24,000
Rental / Lease Revenue	362.40.00.0000	\$1,200
Donations		\$0
Donations - Unrestricted	367.00.00.0010	\$5,000
Donations - Team/Corporate Sponsorship	367.00.00.0020	\$0
Donations - Private Grants	367.00.00.0030	\$0
Donations - Restricted	367.00.00.0100	\$0
State Remittances	386.00.00.0000	\$1,300
Refunds (technically "Other Nonrevenues")	389.00.00.0000	\$0
column total->		\$341,900
Expenditures		
Ending Cash	508.80.00.0000	
Personnel		
OIPRD Director	571.00.10.0001	\$54,100
OIPRD Program Coordinator	571.00.10.0002	\$23,400
OIPRD Program Coordinator	571.00.10.0003	\$18,000
FICA	571.00.20.0001	\$7,500
L & I	571.00.31.0002	\$1,500
Unemployment	571.00.20.0009	\$1,300
Supplies		
Office Supplies	571.00.31.0002	\$1,500
Computer Supplies	571.00.31.0003	\$300
Software	571.00.31.0004	\$400
Grounds - Sprinkler	571.00.31.0007	\$0
Janitorial Supplies	571.00.31.0009	\$200
Promotion Supplies	571.00.31.0013	\$200
Supplies - Other	571.00.31.0019	\$2,000
Athletic Supplies - General	571.00.31.0100	\$4,000
Equipment Non-Capitalized		
Office Equipment	571.00.35.0002	\$1,000
Signage	571.00.35.0003	\$500
Athletic Equipment - General	571.00.35.0100	\$4,000
Professional Services		
Professional Services	571.00.41.0001	\$1,500
Instructors	571.00.41.0003	\$12,000
Website Development / Consulting	571.00.41.0004	\$1,000
Legal Services	571.00.41.0006	\$2,500
Accounting Services	571.00.41.0007	\$500
Print/Graphics Services	571.00.41.0008	\$1,000
Grounds - Mowing	571.00.41.0009	\$0
Grounds - Design/New Installations	571.00.41.0014	\$0
WA State Auditors Fees	571.00.41.0015	\$10,000
Promotion	571.00.41.0019	\$1,000
Programs Brochures/Mailers	571.00.41.0020	\$2,000
Advertising	571.00.41.0100	\$0
Employment Advertising	571.00.41.0101	\$400
Program Subcontracting	571.00.41.0200	\$8,000
Teen Night / After School Programs	571.00.41.0201	\$0
Admin./Office non-supplies/equip. costs		
Postage & Shipping	571.00.42.0001	\$300
Website / Online Billing	571.00.42.0002	\$450
Printing / Graphics	571.00.42.0003	\$2,000
Telephone/Internet	571.00.42.0004	\$3,000
Active Net Fees	571.00.42.0005	\$300
Travel	571.00.43.0010	\$200

2015 Budget Summary

Revenue

Beginning Net Cash	\$150,000
Taxes and Remittances	\$161,700
Activity Fees and Rents	\$25,200
Donations	\$5,000
TOTAL	\$341,900

EXPENSES (incl. reserves)

Personnel	\$105,800
Buck Park	\$31,200
Operating Supplies	\$19,950
Professional Services	\$19,900
Rental Fees	\$10,500
Programs	\$28,500
Cash and Transfers	\$126,050
TOTAL	\$341,900

**DRAFT as
of: 11/04/14**

Orcas Island Park and Rec District
2015 Budget

date of this revision	
11/14/14	\$2,015

Revenues		
Taxes		
External Taxes and Operating Assessments	571.00.44.0000	\$0
DOR Tax Payments	571.00.44.0001	\$0
Rentals and Leases		
Operating Rentals and Leases	571.00.45.0002	\$3,000
Event Rental Fees	571.00.45.0100	\$7,500
Insurance Premiums and Recoveries	571.00.46.0001	\$4,000
Utilities		
Utilities Services - Chem RR Svc.	571.00.47.0011	\$3,000
Utilities Service - Water	571.00.47.0012	\$600
Sewer / Garbage	571.00.47.0013	\$1,500
Utilities Service - Electrical	571.00.47.0014	\$600
Repairs and Maintenance		
Grounds / Mowing	571.00.48.0006	\$13,000
Grounds / Sprinkler Related	571.00.48.0007	\$1,000
Grounds / Gen. Water System Related	571.00.48.0008	\$2,000
Grounds Maintenance	571.00.48.0010	\$2,000
Grounds - Other	571.00.48.0011	\$4,000
Miscellaneous		
Auditor Recording Fees	571.00.49.0002	\$300
Ballot/Promo/Domains	571.00.49.0004	\$500
Other	571.00.49.0009	\$2,000
GAP Loan Principal Repayment	581.20.79.6721	\$0
Taxes and Operating Assessments	586.00.44.0000	\$1,300
Interest on GAP Loan	592.71.80.6721	\$0
Park Improvements	594.71.63.0010	\$3,500
column totals ->		\$215,850
estimated ending of period cash balance ->		\$126,050

**draft as of:
11/4/14**

Orcas Island Park and Rec District 2015 Budget

draft as of:
11/4/14

	date of this revision 11/14/14	2014		Q4			ACTUAL YTD	Budget Diff	2015
		Revenues	YTD	Oct	Nov	Dec			
							9/30/14 plus projected		
Beginning Net Cash and Investments	308.80.00.0000		\$142,921	\$123,626	\$158,809	\$163,078	\$142,921		\$150,000
General Property Taxes	311.10.00.0000		\$107,957	\$50,485	\$15,000	\$2,000	\$175,442	(\$4,558.43)	\$160,000
Leasehold Tax	317.20.00.0000		\$135	\$28	80		\$243	\$42.80	\$250
Timber Harvest Tax	317.40.00.0000		\$145				\$145	\$94.83	\$150
Payment In-Lieu of Property Tax (DNR)	336.02.31.0000		\$0				\$0	\$0.00	
Activity Fees	347.60.00.0000		\$22,843	\$4,912	\$1,100	\$320	\$29,174	\$9,174.17	\$24,000
Rental / Lease Revenue	362.40.00.0000		\$1,560	(\$432)			\$1,128	(\$72.00)	\$1,200
Donations			\$0				\$0	\$0.00	
Donations - Unrestricted	367.00.00.0010		\$4,937				\$4,937	\$4,437.00	\$5,000
Donations - Team/Corporate Sponsorship	367.00.00.0020		\$0				\$0	(\$1,000.00)	
Donations - Private Grants	367.00.00.0030		\$0				\$0	(\$500.00)	
Donations - Restricted	367.00.00.0100		\$0				\$0	(\$500.00)	
State Remittances	386.00.00.0000		\$1,098	\$96			\$1,194	\$193.88	\$1,300
Refunds(technically "Other Nonrevenues")	389.00.00.0000		\$0				\$0	\$0.00	
column total->			281,594	178,715	174,989	165,398	355,183	\$20,233.25	\$341,900
Expenditures									
Ending Cash	508.80.00.0000								
Personnel									
OIPRD Director	571.00.10.0001		\$37,500	\$4,167	\$4,160	\$4,160	\$49,987	(\$13.30)	\$54,100
OIPRD Program Coordinator	571.00.10.0002								\$23,400
OIPRD Facility Supervisor	571.00.10.0003								\$18,000
FICA	571.00.20.0001		\$2,869	\$319	\$310	\$310	\$3,808	(\$22.50)	\$7,500
L & I	571.00.31.0002		\$447	\$53	\$30	\$30	\$560	\$200.14	\$1,500
Unemployment	571.00.20.0009		\$660	\$330	\$60	\$60	\$1,110	\$390.00	\$1,300
Supplies									
Office Supplies	571.00.31.0002		\$1,392			\$100	\$1,492	\$192.04	\$1,500
Computer Supplies	571.00.31.0003		\$0				\$0	(\$150.00)	\$300
Software	571.00.31.0004		\$496		\$0	\$0	\$496	\$95.59	\$400
Grounds - Sprinkler	571.00.31.0007		\$0				\$0	(\$750.00)	\$0

draft as of:
11/4/14

Orcas Island Park and Rec District 2015 Budget

draft as of: 11/4/14		date of this revision 11/14/14		2014		Q4			ACTUAL		Budget	2015
		Revenues		YTD	Oct	Nov	Dec	YTD	Diff			
Janitorial Supplies	571.00.31.0009		\$167					\$167	(\$62.61)		\$200	
Promotion Supplies	571.00.31.0013		\$31					\$31	(\$369.16)		\$200	
Supplies - Other	571.00.31.0019		\$1,609	\$85				\$1,694	(\$806.13)		\$2,000	
Athletic Supplies - General	571.00.31.0100		\$7,398		\$600	\$400		\$8,398	\$5,197.71		\$4,000	
Equipment Non-Capitalized												
Office Equipment	571.00.35.0002		\$0					\$0	(\$200.00)		\$1,000	
Signage	571.00.35.0003		\$0					\$0	(\$150.00)		\$500	
Athletic Equipment - General	571.00.35.0100		\$3,688	\$6,759	\$200	\$200		\$10,847	\$7,847.02		\$4,000	
Professional Services												
Professional Services	571.00.41.0001		\$1,345					\$1,345	(\$2,654.87)		\$1,500	
Instructors	571.00.41.0003		\$10,709	\$1,850	\$600	\$400		\$13,559	\$7,859.10		\$12,000	
Website Development / Consulting	571.00.41.0004		\$0					\$0	(\$1,000.00)		\$1,000	
Legal Services	571.00.41.0006		\$2,510					\$2,510	(\$3,489.85)		\$2,500	
Accounting Services	571.00.41.0007		\$345	\$135				\$480	(\$319.96)		\$500	
Print/Graphics Services	571.00.41.0008		\$621					\$621	(\$378.68)		\$1,000	
Grounds - Mowing	571.00.41.0009		\$0					\$0	\$0.00			
Grounds - Design/New Installations	571.00.41.0014		\$0					\$0	\$0.00			
WA State Auditors Fees	571.00.41.0015		\$0			\$800		\$800	(\$700.00)		\$10,000	
Promotion	571.00.41.0019		\$1,084					\$1,084	\$84.29		\$1,000	
Programs Brochures/Mailers	571.00.41.0020		\$904		\$550			\$1,454	(\$1,545.92)		\$2,000	
Advertising	571.00.41.0100		\$0					\$0	\$0.00		\$0	
Employment Advertising	571.00.41.0101		\$193					\$193	\$192.51		\$400	
Program Subcontracting	571.00.41.0200		\$23,372	\$2,163	\$1,500	\$1,500		\$28,535	(\$1,465.16)		\$8,000	
Teen Night / After School Programs	571.00.41.0201		\$0					\$0	\$0.00			
Admin./Office non-supplies/equip. costs												
Postage & Shipping	571.00.42.0001		\$268					\$268	(\$332.00)		\$300	
Website / Online Billing	571.00.42.0002		\$0					\$0	(\$450.00)		\$450	
Printing / Graphics	571.00.42.0003		\$570		\$400			\$970	(\$1,529.96)		\$2,000	
Telephone/Internet	571.00.42.0004		\$2,103	\$241	\$241	\$241		\$2,826	(\$174.37)		\$3,000	
Active Net Fees	571.00.42.0005		\$0					\$0	(\$300.00)		\$300	
Travel	571.00.43.0010		\$0					\$0	(\$200.00)		\$200	
Taxes												
External Taxes and Operating Assessments	571.00.44.0000		\$0					\$0	(\$1,000.00)		\$0	

**draft as of:
11/4/14**

Orcas Island Park and Rec District 2015 Budget

draft as of:

11/4/14

	date of this revision 11/14/14	2014	Q4					
Revenues		YTD	Oct	Nov	Dec	ACTUAL YTD	Budget Diff	2015
DOR Tax Payments	571.00.44.0001	\$0				\$0	\$0.00	\$0
Rentals and Leases								
Operating Rentals and Leases	571.00.45.0002	\$4,140	\$460	\$460	\$460	\$5,520	(\$480.00)	\$3,000
Event Rental Fees	571.00.45.0100	\$7,823				\$7,823	\$822.50	\$7,500
Insurance Premiums and Recoveries	571.00.46.0001	\$3,384				\$3,384	\$384.26	\$4,000
Utilities								
Utilities Services - Chem RR Svc.	571.00.47.0011	\$2,270	\$304	\$140	\$30	\$2,744	\$1,243.71	\$3,000
Utilities Service - Water	571.00.47.0012							\$600
Sewer / Garbage	571.00.47.0013	\$1,086	\$175	\$60		\$1,320	\$520.26	\$1,500
Utilities Service - Electrical	571.00.47.0014							\$600
Repairs and Maintenance								
Grounds / Mowing	571.00.48.0006	\$5,884	\$977	\$980	\$980	\$8,820	(\$4,679.57)	\$13,000
Grounds / Sprinkler Related	571.00.48.0007	\$717	\$113			\$829	(\$1,170.73)	\$1,000
Grounds / Gen. Water System Related	571.00.48.0008	\$0		\$1,000		\$1,000	(\$3,000.00)	\$2,000
Grounds Maintenance	571.00.48.0010	\$1,818				\$1,818	(\$681.82)	\$2,000
Grounds - Other	571.00.48.0011	\$4,602	\$485	\$500		\$5,587	(\$2,412.92)	\$4,000
Miscellaneous								
Auditor Recording Fees	571.00.49.0002	\$301				\$301	\$101.00	\$300
Ballot/Promo/Domains	571.00.49.0004	\$0				\$0	(\$500.00)	\$500
Other	571.00.49.0009	\$1,130	\$1,220			\$2,350	\$2,350.00	\$2,000
GAP Loan Principal Repayment	581.20.79.6721	\$21,666				\$21,666	(\$4.00)	
Taxes and Operating Assessments	586.00.44.0000	\$1,084	\$72	\$120	\$60	\$1,336	\$35.89	\$1,300
Interest on GAP Loan	592.71.80.6721	\$487				\$487	(\$663.00)	
Park Improvements	594.71.63.0010	\$1,297				\$1,297	(\$5,702.80)	\$3,500
column totals ->		157,968	19,906	11,911	9,731	199,517	(\$9,843.29)	\$215,850
ending of period cash balance ->		\$123,626	\$158,809	\$163,078	\$155,667	\$155,667	\$30,076.54	\$126,050

2015 OIPRD Personnel Budget

Note - for Island Rec office hours: 1 - 5PM Monday - Friday

Activity Hours

	Monday	Tuesday	Wednesday	Thursday	Friday	Sunday
Program Coord.	3:30 - 5:00	3:30 - 5:00	3:30 - 5:00	3:30 - 5:00	3:30 - 5:00	
Facility Super.	6:30 - 9:30	6:30 - 9:30	6:30 - 9:30	6:30 - 9:30		6:30 - 9:30

other hours filled by Activity Coordinators for league and over 50 sports

Position	On Site	Hrs per week	Salary	Annual	taxes / L&I 11%	funds needed
Director	9 - 5 / 4 day	32	24	\$39,936	\$4,393	\$44,329
Program Coordinator	12:30 - 5:30 / M - F	25	18	\$23,400	\$2,574	\$25,974
Facility Supervisor	5:00 - 9:30 / Sun - Thurs	22.5	15	\$17,580	\$1,934	\$19,514

	total staff personnel fees	\$89,817
misc summer and game night staff	2pax*\$15*8hr*50wk*11%	\$13,000
		\$102,817