Meeting Minutes
November 13, 2014

Orcas Island Park and Recreation District Commission
Public Meeting, Thursday, November 13, 2014
Eastsound Firehall
4:00 P.M. - 6:00 P.M.

I. CALL TO ORDER – 4:01 pm

Bob Eagan, Chairman
Roll call:
Seat 1: Vicki Vandermay - present
Seat 2: Bob Eagan - present
Seat 3: Martha Farish - present
Seat 4: Justin Paulsen - present
Seat 5: Ian Lister – present

Public present: No public present.

II. PUBLIC COMMENT

No public present

III. PUBLIC HEARING 2014 ANNUAL BUDGET

1. Budget Review - The 2015 budget was discussed. Marcia reported that the projected property assessment values were confirmed with the County Assessor and the number has increased from the earlier projection. Based on the projected values our recommended tax levy of $180,000 was used in the budget. This increased the ending cash balance.

2. Levy Request - $180,000
MOTION: To authorize the Tax Levy Certification for Year 2015 for $180,000 for the regular levy and $1,000 for the refund levy amount by Martha; seconded by Ian and passed unanimously.

3. Resolutions 2014-7, 2014-8, and 2014-9
MOTION: To pass Resolution 2014-7 setting the property tax levy for Year 2015 by Martha; seconded by Vicki and it passed unanimously.

MOTION: To pass Resolution 2014-8 adopting the Budget for Year 2015 by Ian; seconded by Justin and it passed unanimously.

MOTION: To pass Resolution 2014-9 adopting Tax Levy RCW 84.55.120 form for Year 2015 by Martha; seconded by Vicki and it passed unanimously.

IV. MONTHLY AGENDA

1. **Previous Minutes** – October 9, 2014 and November 5, 2014
   MOTION: With no revisions, Ian moved to approve the October 9th meeting minutes and minutes for the November 5th special meeting budget workshop; Vicki seconded and it was approved unanimously.

2. **Payment of Claims**
   MOTION to approve Claims Payment #6501 for $8,511.40 by Martha seconded by Bob; it was approved unanimously.
   MOTION to approve sales tax payment of $96.08 to the Department of Revenue by Justin; seconded by Vicki; It was approved unanimously.

3. **Employee Pay Slip**
   MOTION to approve employee pay slip by Martha; seconded by Ian; and it was approved unanimously.

V. MONTHLY BUSINESS

1. **Financials**
   <Custom runner attached>
   Cash ending balance at end of October 2014 was $158,808.20.

2. **Director's Report**
   <Monthly Director's report attached>
   It was reported by Marcia that the office printer has broken and efforts to repair it have not been successful. New printers have been investigated and an office quality printer of modest size costs ~$600.

Motion: To authorize the purchase a new office printer at a cost not to exceed $700 was made by Martha; Vicki seconded and it was approved unanimously.

VI. UNFINISHED BUSINESS

1. **Snow Bus Update**
   Marcia reported that additional talks with Hesselgrave Bus Company have yielded a better cost on the bus. We also might be able to fill any empty seats with skiers / boarders from other islands who have contacted us about trips.
   Advertising for the trips will be out before Thanksgiving.

2. **OOLA – Feasibility Update**
   Bob and Marcia met with OOLA and Land Bank. The Land Bank is continuing to research the feasibility of the project. Bob will be the OIPRD point of contact for developing the idea. Everyone realized and agreed that this project is not to be rushed and the planning will take a good deal of coordination.

4:45 Bob left the meeting; Martha assumed the role of Chair

3. **Tennis Court – Reserved Times and Instruction Policy**

   Martha reported the Morningstar tennis courts are not suitable for satellite use. The courts are in poor condition and cannot support instructional play. Justin suggested looking at the "Bartwood Estates" court and indicated they might be interested in instructional use. Martha and Marcia will look at the courts tomorrow.

   Discussion ensued about the challenge of available court hours and use demands. A plan will be developed and proposed to the Board and tennis community. The use of an alternative court as an instruction court that could be reserved will be considered if a court can be identified.

   A plan will be developed by the first of 2015. Martha will take the lead in coordinating with instructors and players.

4. **Facility Use Contract Renewal - update**

   The contract draft has been updated by OIPRD and is with the OISD Superintendent. We are waiting for a scheduled meeting with the school district when they complete reviewing the document.

VII. NEW BUSINESS

1. **Winter Programming**

   Planning is complete and will be posted and out to the community before Thanksgiving. Activities are offered for all ages, except elementary sports. Due to gym limitation we may have to cut back on programs if school construction impacts the gyms.

2. **Funhouse Service Support Contract**

   Tabled until next meeting.

VIII. ADJOURNMENT

MOTION to adjourn by Vicki, seconded by Ian at 5:45 pm, unanimously approved.
The meeting was adjourned at 5:45 pm.

Addenda:
Final Draft 2015 Budget including staffing plan
Resolution 2014-7, Resolution Setting the Property Tax Levy For the Year 2015
Resolution 2014-8, Resolution Adopting the 2014 General Fund Budget
Resolution 2014-9, Tax Levy RCW 84.55.120
Tax Levy Certification
November Payment of Claims
Custom Report Runner
Director's dashboard.pdf

Public Meeting minutes for November 13, 2014

Approved by motion on this 11 th day of December , 2014

Signed and attested this 11 th day of December , 2014

Martha P. Jarosh

Ian Lister, Commissioner #5,
Secretary

Commission #3 in
Ian's absence.

R.H. Egan

Bob Eagan, Commissioner #2,
Chair

Orcas Island Park and Rec District 2015 Budget

as of: 11/13/14	date of this revision 11/12/14	2015
	Revenues	
Beginning Net Cash and Investments	308.80.00.0000	$150,000
General Property Taxes	311.10.00.0000	$180,000
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->		$361,900
	Expenditures	
Ending Cash	508.80.00.0000	
Personnel		
OIPRD Director	571.00.10.0001	$54,100
OIPRD Program Coordinator	571.00.10.0002	$32,000
OIPRD ~~Program Coordinator~~ F. Super	571.00.10.0003	$18,000
FICA	571.00.20.0001	$8,000
L & I	571.00.31.0002	$2,000
Unemployment	571.00.20.0009	$1,500
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	$181,700
Activity Fees and Rents	$25,200
Donations	$5,000
TOTAL	**$361,900**

EXPENSES (incl. reserves)

Personnel	$115,600
Buck Park	$31,200
Operating Supplies	$19,950
Professional Services	$19,900
Rental Fees	$10,500
Programs	$28,500
Cash and Transfers	$136,250
TOTAL	**$361,900**

Orcas Island Park and Rec District 2015 Budget

as of:11/13/14	date of this revision 11/12/14	2015
	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 Sevices - 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/Domaines	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 ->		$225,650
estimated ending of period cash balance ->		**$136,250**

as of: 11/13/14

Orcas Island Park and Rec District 2015 Budget

	date of this revision 11/12/14	2014	Q4			ACTUAL	Budget	
	Revenues	YTD	Oct	Nov	Dec	YTD	Diff	2015
						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)	$180,000
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	$361,900
	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							$32,000
OIPRD Facility Supervisor	571.00.10.0003							$18,000
FICA	571.00.20.0001	$2,869	$319	$310	$310	$3,808	($22.50)	$8,000
L & I	571.00.31.0002	$447	$53	$30	$30	$560	$200.14	$2,000
Unemployment	571.00.20.0009	$660	$330	$60	$60	$1,110	$390.00	$1,500
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~~

Orcas Island Park and Rec District 2015 Budget

as of: 11/13/14

	date of this revision 11/12/14	2014	Q4			ACTUAL	Budget	
	Revenues	YTD	Oct	Nov	Dec	YTD	Diff	2015
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~~

as of:

11/13/14

Orcas Island Park and Rec District 2015 Budget

Revenues	*date of this revision 11/12/14*	2014 YTD	Q4 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 Sevices - 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/Domaines	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)	$225,650
ending of period cash balance ->		**$123,626**	**$158,809**	**$163,078**	**$155,667**	**$155,667**	$30,076.54	**$136,250**

2015 OIPRD Personnel Budget

OIPRD office hours: 1PM - 5PM Monday - Friday

Activity Hours							
	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Program Coor.	3:30 - 5:30	3:30 - 5:30	3:30 - 5:30	3:30 - 5:30	3:30 - 5:30		
Facility Super.	5:30 - 9:30	5:30 - 9:30	5:30 - 9:30	5:30 - 9:30		5:30 - 9:30	5:30 - 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 / 5 day	40	26	$54,080	$5,949		$60,029
Program Coordiantor	12:30 - 5:30 / M - F	32	19	$31,616	$3,478		$35,094
Facility Supervisor	5:30 - 9:30 / Sat - Thurs	24	15	$18,000	$1,980		$19,980
			total staff personnel fees				**$115,103**
Funhouse Contract							
misc summer and game night staff			1pax*$13*12hr*50wk				$8,000
					TOTAL		$123,103

Orcas Island Park & Recreation District

P.O. Box 575, Eastsound, WA, 98245

Resolution 2014-7

RESOLUTION 2014-7

Resolution Setting the Property Tax Levy For the Year 2015

WHEREAS, Orcas Island Park and Recreation District has properly given notice of the public hearing on November 13th, 2014 and notices of said public hearing were recorded in the official newspaper of San Juan County in accordance with RCW 36.40.60; and

WHEREAS, the Orcas Island Park and Recreation District requested and received voter approval to levy nine (9) cents per thousand of assessed value in 2011 for a six year term; and

Whereas, the property assessments on Orcas Island for 2014 continue at below projected levels, the Orcas Island Park and Recreation District board find themselves accepting the property assessment value that represents a greater then 30 percent drop from previously approved voter funding; and

WHEREAS, the San Juan County Assessor has forecasted the property tax revenues for tax year 2015 for Orcas Island Park and Recreation District; and

NOW THEREFORE BE IT RESOLVED, that the Board of Commissioners of Orcas Island Park and Recreation District hereby authorize for the 2015 regular levy revenue the amount of **$180,000**. For the 2015 refund levy the amount of **$1,000** is hereby authorized.

DATED this 13th day of November 2014.

Justin Paulson, Commissioner

Bob Eagan, Commissioner

Ian Lister, Commissioner

Martha Farish, Commissioner

Vicki Vandermay

Vicki Vandermay, Commissioner

ATTEST:

Marcia West, Director

PHONE
306-376-7275

EMAIL
oiprd@oiprd.org

WEB
www.oiprd.org

RESOLUTION 2014-7

Resolution Setting the Property Tax Levy For the Year 2015

Budget Summary

Revenue

Beginning Net Cash	$150,000
Taxes and Remittances	$181,700
Activity Fees and Rents	$25,200
Donations	$5,000
TOTAL	**$361,900**

EXPENSES (incl. reserves)

Personnel	$115,600
Buck Park	$31,200
Operating Supplies	$19,950
Professional Services	$19,900
Rental Fees	$10,500
Programs	$28,500
Cash and Transfers	$136,250
TOTAL	**$361,900**

Orcas Island Park & Recreation District

Resolution 2014-8

P.O. Box 575, Eastsound, WA, 98245

RESOLUTION 2014-8

Resolution Adopting the 2015 General Fund Budget

WHEREAS, the Orcas Island Park and Recreation District held a public hearing on the 13th day of November 2014 to receive public comment relating to the adoption of its 2015 budget; and

WHEREAS, notice of said public hearing were recorded in the official newspaper of San Juan County in accordance with RWC 36.40.60; and

WHEREAS, the Orcas Island Park and Recreation District has determined the anticipated cash on hand plus all anticipated revenues and did fix the appropriate amount for each expenditure line item.

NOW THEREFORE BE IT RESOLVED, that the Orcas Island Park and Recreation District set the final budget for the year 20145as attached hereto and incorporated as is fully set forth.

DATED this 13th day of November 2014.

2015 General Account Fund #6501 Budget $ 361,900

Justin Paulson, Commissioner

Bob Eagan, Commissioner

Ian Lister, Commissioner

Martha Farish, Commissioner

Vicki Vandermay

Vicki Vandermay, Commissioner

ATTEST:

Marcia West, Director

PHONE
306-376-7275

EMAIL
oiprd@oiprd.org

WEB
www.oiprd.org

RESOLUTION 2014-8

Resolution Adopting the
2015 General Fund Budget

Budget Summary

Revenue

Beginning Net Cash	$150,000
Taxes and Remittances	$181,700
Activity Fees and Rents	$25,200
Donations	$5,000
TOTAL	**$361,900**

EXPENSES (incl. reserves)

Personnel	$115,600
Buck Park	$31,200
Operating Supplies	$19,950
Professional Services	$19,900
Rental Fees	$10,500
Programs	$28,500
Cash and Transfers	$136,250
TOTAL	**$361,900**

Department of Revenue Washington State

Ordinance / Resolution No. 2014-9

RCW 84.55.120

WHEREAS, the Board of Directors (Governing body of the taxing district) of Orcas Island Park and Recreation District (Name of the taxing district) has met and considered its budget for the calendar year 2015; and,

WHEREAS, the districts actual levy amount from the previous year was $ 174,492 (Previous year's levy amount); and,

WHEREAS, the population of this district is ☐ more than or ☒ less than (Check one) 10,000; and now, therefore,

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2015 (Year of collection) tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be $ 5,508 which is a percentage increase of 3.16 (Percentage increase) % from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 13 day of November, 2014.

Vicki Vandermay

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

Orcas Island Park & Recreation District

P.O. Box 575, Eastsound, WA, 98245

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 2015 as provided in the district's budget which was adopted following an advertised public hearing held on the 13th day of November, 2014.

Regular Levy: $180,000

Refund Levy: $1,000

Marcia West   Nov 13, 2014

Marcia West, Director   Date

PHONE
306-376-7275

EMAIL
oiprd@oiprd.org

WEB
www.orcasparkandrec.org

CLAIMS PAYMENT REQUEST

DISTRICT: ORCAS ISLAND PARK AND RECREATION DISTRICT **FUND # 6501**

DATE: 13-Nov-14

SEE ATTACHED INVOICE ACCOUNTING REPORT

TOTAL CLAIMS **$8,511.40**

I do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as descrit herein, and that the claim is just, due, and unpaid obligation against the district. I am authorized to authenticate and certify to these claims Materials backing up these claims will be retained by the district according to state law and are available to the public on request.

[illegible] 11/13/14

Signed as Chairman / Commissioner Date

Board Authorization

As the duly elected board for this district we have reviewed the claims attached (including original backup materials) totaling

$ 8,511.40 for the period ending November 13, 2014 We approve payment with our signatures below.

Vicki Vandermay	11-13-14	Martha Farish	11/13/14
Commissioner	Date	Commissioner	Date
[illegible]	111314	[illegible]	11/13/14
Commissioner	Date	Commissioner	Date

Invoice Accounting Report by Vendor Name

San Juan County

ndor Number: cen480 **Name:** CENTURYLINK

ıvoice Number	Line No	Line Description	Account Number		Amount	Type
t1114	1	Nov Phone bll	E	6501.00.571.00.42.0004	240.99	in

ndor Number: eas350 **Name:** EASTSOUND WATER USERS ASSN

ıvoice Number	Line No	Line Description	Account Number		Amount	Type
swu1114	1	Oct water - Buck Park	E	6501.00.571.00.47.0011	78.75	in

ndor Number: gri146 **Name:** GRIFFIN YARD WORKS

ıvoice Number	Line No	Line Description	Account Number		Amount	Type
yw1114	1	Oct Monthly mowing and cleanup	E	6501.00.571.00.48.0006	903.64	in
	2	Labor - meter installation	E	6501.00.571.00.48.0007	647.50	in
	3	parking lot repair and gravel, fertiz.	E	6501.00.571.00.48.0010	1,728.75	in
	4	tax - mowing	E	6501.00.571.00.48.0006	73.20	in
	5	tax - meter installing	E	6501.00.571.00.48.0007	52.45	in
	6	tax - parking lot repair and field	E	6501.00.571.00.48.0010	140.03	in
				Vendor Total:	3,545.57	

ndor Number: hic144 **Name:** HICKMAN, LANA

ıvoice Number	Line No	Line Description	Account Number		Amount	Type
ı1114	1	Fall classes Art and food science	E	6501.00.571.00.41.0003	180.00	in
	2	art and science supplies	E	6501.00.571.00.31.0019	55.52	in
				Vendor Total:	235.52	

ndor Number: jea144 **Name:** JEAN HENIGSON'S

ıvoice Number	Line No	Line Description	Account Number		Amount	Type
ı1114	1	Fall Studio rental	E	6501.00.571.00.45.0100	120.00	in

ndor Number: mcm144 **Name:** MCMURRAY, AUGUSTA JEAN

Invoice Accounting Report by Vendor Name
San Juan County

ıvoice Number	Line No	Line Description		Account Number	Amount	Type
m111214	1	Fall Dance Class	E	6501.00.571.00.41.0003	240.00	in

ndor Number: orc149 **Name:** ORCAS SEPTIC SERVICE

ıvoice Number	Line No	Line Description		Account Number	Amount	Type
2568	1	Oct service and final cleaning & removal	E	6501.00.571.00.47.0013	425.00	in

ndor Number: san275 **Name:** SAN JUAN SANITATION CO INC

ıvoice Number	Line No	Line Description		Account Number	Amount	Type
ja1114	1	buck park - oct service	E	6501.00.571.00.47.0013	189.73	in

ndor Number: nei100 **Name:** SOUND PUBLISHING INC

ıvoice Number	Line No	Line Description		Account Number	Amount	Type
;J594964	1	Public Meet 2015 budget	E	6501.00.571.00.41.0100	27.73	in

ndor Number: fun100 **Name:** THE FUNHOUSE DISCOVERY CTR

ıvoice Number	Line No	Line Description		Account Number	Amount	Type
ıc1114	1	rent and storage Nov	E	6501.00.571.00.45.0002	460.00	in
	2	Oct program and staff services	E	6501.00.571.00.41.0200	1,629.60	in
				Vendor Total:	2,089.60	

ndor Number: vis100 **Name:** VISA

ıvoice Number	Line No	Line Description		Account Number	Amount	Type
isa1114	1	Go daddy renewal	E	6501.00.571.00.42.0002	107.88	in
	2	trophies - Kings	E	6501.00.571.00.31.0019	149.59	in
	3	volleyball equipment	E	6501.00.571.00.35.0100	151.04	in
				Vendor Total:	408.51	

ndor Number: wsf100 **Name:** WASHINGTON STATE FERRIES

Invoice Accounting Report by Vendor Name

San Juan County

ıvoice Number	Line No	Line Description		Account Number	Amount	Type
'sf1114	1	customer F102691, Kings football	E	6501.00.571.00.31.0100	910.00	in
				Grand Total:	8,511.40	

CLAIMS PAYMENT REQUEST

DISTRICT: ORCAS ISLAND PARK AND RECREATION DISTRICT **FUND # 6501**

DATE: 13-Nov-14

SEE ATTACHED INVOICE ACCOUNTING REPORT

TOTAL CLAIMS **$96.08**

I do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that the claim is just, due, and unpaid obligation against the district. I am authorized to authenticate and certify to these claims. Materials backing up these claims will be retained by the district according to state law and are available to the public on request.

Signed as Chairman / Commissioner   11/13/14 Date

Board Authorization

As the duly elected board for this district we have reviewed the claims attached (including original backup materials) totaling

$ 96.08 for the period ending November 13, 2014 We approve payment with our signatures below.

Vicki Vandermay Commissioner   11-13-14 Date   Martha Farish Commissioner   11/13/14 Date

Commissioner   111314 Date   Commissioner   11/13/14 Date

Invoice Accou..ing Report
San Juan County

ce #: dor1114 **Invoice Date:** 11/12/2014 **Doc Date:** 11/14/2014 **Due Date:** 11/19/2014
Vendor #: sta895 **Name:** STATE OF WASHINGTON **Type:** in

Line No	Line Description	Account Number	Amount	PO Number
1	October sales tax	E 6501.00.586.00.44.0000	96.08	
		Grand Total:	96.08	

Department of Revenue Washington State

Welcome oiprdadmin

Log Off

- My account home
- File a return
- Manage account
- Invoices & payment options
- Pay/view invoices (BillPay)
- Electronic funds transfer registration/update
- Payment methods
- Miscellaneous payment
- Credits & tax incentives
- More services
- E-mail & notices
- My logon profile

ORCAS ISLAND PARK AND RECREATION DISTRICT
Tax Registration Number: 603-231-409
Frequency: Monthly

PO BOX 575
EASTSOUND, WA 98245-0575
Edit

Period	10/2014	
Filed	11/12/2014 11:56:24 AM	
Return due date	11/25/2014	
Total taxes	$96.08	
Less payments	$0.00	(does not include check or ACH credit payments)
Amount due	**$96.08**	

Select payment method E-Check

E-check payment

Transfer date	11/26/2014 *	If the payment transfer date is on a weekend or holiday, the payment will be initiated the next business day.
Amount	96.08	

Cancel **Next**

MONTHLY FINANCIA TATEMENT BY FUND
SAN JUAN COUNTY
START DATE: 10/1/2014 END DATE: 10/31/2014

FUND: 6501.00 ORCAS ISLAND PARK AND REC DISTRICT

Account No	Account Description	Amount	Total Amount	Beginning Balance	Ending Balanc
101	**BEGINNING CASH BALANCE**			123,625.78	
212	SALARY PAYABLE	3,280.73			
231	OTHER ACCRUED LIABILITIES	1,238.32			
310	TAXES	50,513.14			
330	INTERGOVERNMENTAL REVENUE				
340	CHARGES FOR GOODS AND SERVICES	4,911.63			
360	MISCELLANEOUS REVENUES	-432.00			
380	NONREVENUES	96.06			
	TOTAL RECEIPTS		59,607.88		
212	SALARY PAYABLE	3,280.73			
231	OTHER ACCRUED LIABILITIES	1,238.32			
570	CULTURE AND RECREATION	19,834.55			
580	NONEXPENDITURES	71.86			
	TOTAL DISBURSEMENTS		24,425.46		
101	**ENDING CASH BALANCE**				158,808.20
				GL ENDING CASH BALANCE	158,808.20
				NET VARIANCE	0.00
241	**PRIOR BONDS OUTSTANDING (BEGINNING BALANCE)**			0.00	
	BONDS PAID	0.00			
	BONDS ISSUED	0.00			
	NET CHANGE		0.00		
241	**BONDS OUTSTANDING (ENDING BALANCE)**				0.0(
151	**BEGINNING INVESTMENT BALANCE**			0.00	
	INVESTMENTS ACQUIRED	0.00			
	INVESTMENTS LIQUIDATED	0.00			
151	**ENDING INVESTMENT BALANCE**				0.0(

Orcas Island
Park and Recreation District
Monthly Director's Report

AS OF: 11/13/14

Activity Report

Nov. 13, 2014 Avg. served last week = 156

activity	category	participants avg each time	end date	staffing	location
Art / Science Classes	II	6	16-Dec	Hickman	Funhouse
Boys Choir	II	8	16-Dec	Van Allen	Music Room
Pokemon Club	II	7	on going	FHC	Funhouse
Magic the Gathering	II	8	on going	FHC	Funhouse
Adult Volleyball (2)	III	24	16-Dec	FHC	K8 Gym
Adult Basketball	III	20	16-Dec	FHC	K8 Gym
Pickelball	III	6	16-Dec	FHC	K8 Gym
Kings Football	II	15	1-Nov	Rancourt	School field
Fall Soccer	II	120	1-Nov	Coffey	BP
Creative Dance	III	16	19-Nov	McMurray	PTDance
Running Club	II	8	16-Dec	Kulper	FHC
Winter Soccer	III	12	20-Dec	Quin	BP
Teen Futsal	III	10	18-Dec	FHC	K8 Gym
Single Event					
Community Swim	**II**	**18**	**1st Sun**	**West**	**OAC**
UPCOMING					
Chess Club with Library	I			Library	Public Library
Girls Swish	II	28	6-Dec	Simpson/ Gaydos	K8 Gym

Snow Trip - Jan 24, Stevens Pass

Snow Trip - Feb 8, Stevens Pass

Flower and Garden trip w/ Senior Center Bus

Boys SWISH

= Activities continuing in Nov and Dec

Funds as of 10/31/2014

Ending Cash Balance:
$158,808.20

Revenue for Oct. 2014:
$55,088.3

Expenses for Oct. 2014:
$19,908.41

2015 Budget Summary

Projected tax base for 2015:
$1,912,237,063

Budget Summary

Revenue

Beginning Net Cash	$150,000
Taxes and Remittances	$181,700
Activity Fees and Rents	$25,200
Donations	$5,000
TOTAL	**$361,900**

EXPENSES (incl. reserves)

Personnel	$115,600
Buck Park	$31,200
Operating Supplies	$19,950
Professional Services	$19,900
Rental Fees	$10,500
Programs	$28,500
Cash and Transfers	$136,250
TOTAL	**$361,900**

Commissioners' Action Items

- 2015 Budget review
  Public Hearing on Budget and approval documents
- Facility Use Agreement and Use Fee for 2015 – ready for meeting
- Buck Park Transfer – After Action
  - Risk Management Assessment
- Tennis court use and reservation policy
- Review draft operations manuals that include administrative policies and procedures.
- Planning and programming for park and OIPRD organizational structure
  - Funding opportunities
  - Citizen Input
- Planning for levy and ballot issues.

Buck Park Maintenance & Management

- Deduct meter installed. Billings to be shared 50/50 with the school.
- Field maintenance complete – fertilizing on all fields, mowing, and winter cutting of buffer areas. Work completed under budget.
- Parking lot holes filled and compacted.
- Sani-cans have been removed for the winter.
- Soccer goals are being stacked and stored for winter except for the set being used by the winter soccer players.
- We will continue to patrol the park and complete litter cleanup during the winter. The year-around contract will allow weekly visits and early identification of any problem areas.
- Billing for water and power will be monitored now that the irrigation system is shut off. We should not have any bills for November usage. The Oct. water bill was high; we will address the fees with the school. The park watering was very minor during the first part of October.

Administrative Task Update

- Second community open swim was well attended and improvements smoothed the operation. Should we continue for Jan, Feb, Mar, Apr?
- Adult drop in programs are going strong.
- 2015 Budget and staffing proposal have been finalized and documents prepared.
- SWISH basketball is running. We might have a challenge with gym space for the boy's teams. Have not yet been able to get confirmation on availability with the school.
- Meetings were completed with OOLA and Land Bank regarding feasibility. Studies are in progress.
- Talk presented to Kiwanis to update what OIPRD has and is planning. Paper Airplane event scheduled.
- Facility Use Agreement reviewed and prepared in word document format. The draft is currently with OISD for review. Meeting pending.
- Draft of Funhouse Commons 2015 contract prepared and ready for review. The contract provides limited support for activities and summer programs.
- Update, post, and email winter programs