

Orcas Island Park and Recreation District Commission

**Budget Hearing
and Regular Meeting Agenda
Thursday, November 13th, 2025; 1:00 PM**

-->To be continued to Thursday, November 20th 10:00 a.m.<--

45 Lavender Lane (main conference room)
Eastsound, WA 98245

Meeting Link:

<https://us02web.zoom.us/j/84576141730?pwd=cyiP6ZkdziXVzKuEcFNNPDLarzoObS.1>

By Phone: (253) 205-0468

Meeting ID: 845 7614 1730

Passcode: 744585

NOTE: this meeting is a continuance of the November 13th regular meeting and budget hearing.

I. CALL TO ORDER - CONTINUANCE

Seat 1: Dennis Dahl

Seat 2: Bob Eagan

Seat 3: Asya Eberle

Seat 4: Woody Ciskowski

Seat 5: Deborah Jones

II. PUBLIC COMMENT

III. NEW BUSINESS

1. 2026 Budget Hearing
 - i. Public Comment on 2026 Budget
 - ii. Review and Consideration of 2026 Budget
2. Resolution 20251120a Setting 2026 Levy
3. Resolution 20251120b Adopting 2026 Budget
4. Levy Certification

IV. PUBLIC COMMENT

V. ADJOURNMENT

Upcoming Board Meetings:

- December 11th, 1:00 p.m. Regular Meeting
- January 8th, 2026 1:00 p.m. Regular Meeting

Orcas Island Park and Recreation District

Draft 2025	<u>Expenditures</u>	<u>2025 Approved Budget</u>	<u>2025 Draft</u>	<u>2025 YTD</u>	<u>2025 Projected</u>	<u>2026 Draft</u>
Beginning Net Cash/Investments		\$553,543,077.00	\$553,543.77	\$535,208.73	\$535,208.73	\$381,401.21
General Property Taxes	311.10.00.0000	\$493,176.10	\$493,176.10	\$450,621.19	\$493,176.10	\$504,388.60
Leasehold Tax	317.20.00.0000	\$250.00	\$250.00	\$325.39	\$325.39	\$300.00
Timber Harvest Tax	317.40.00.0000	\$100.00	\$100.00	\$56.09	\$56.09	\$100.00
Activity Fees - subtotal	347.60.00.0000	\$150,000.00	\$150,000.00	\$180,295.20	\$181,000.00	\$150,000.00
Rental / Lease Revenue	362.40.00.0000	\$200.00	\$200.00	\$0.00	\$0.00	\$1,000.00
Donations <i>Unrestricted</i>	367.00.00.0000	\$100.00	\$100.00	\$2,600.00	\$2,600.00	\$0.00
<i>Private Grants</i>	367.00.00.0030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Restricted Donations</i>	367.00.00.0100	\$1,000.00	\$1,000.00	\$14,710.00	\$14,710.00	\$0.00
Buck Park Reimbursements	369.90.00.0001	\$2,400.00	\$2,400.00	\$0.00	\$2,400.00	\$2,400.00
State Remittances	389.30.00.0000	\$12,600.00	\$12,600.00		\$0.00	\$12,525.00
Investment Interest Revenue	389.60.00.0000	\$7,100.00	\$7,100.00	\$0.00	\$0.00	\$7,100.00
Revenue		\$1,220,969.87	\$1,220,969.87	\$1,183,816.60	\$1,229,476.31	\$1,059,214.81
Revenue, less beginning balance		\$660,326.10	\$660,326.10	\$648,607.87	\$694,267.58	\$670,713.60

Orcas Island Park and Recreation District

Draft 2025	Expenditures	2025 Budget	2025 Revision	2025 YTD	2025 Projected	2026 Draft
Personnel						
OIPRD Executive Director	571.00.10.0001	\$110,000.00	\$110,000.00	\$93,782.08	\$110,000.00	\$110,000.00
OIPRD Operations Assistant	571.00.10.0002	\$28,000.00	\$54,080.00	\$36,234.38	\$44,554.38	\$57,897.00
OIPRD Facility / Activity Super.	571.00.10.0003	\$10,400.00	\$10,400.00	\$9,129.75	\$10,400.00	\$10,764.00
OIPRD Program Coordinator	571.00.10.0004	\$66,560.00	\$66,560.00	\$57,173.36	\$66,560.00	\$70,814.60
OIPRD Park Steward	571.00.10.0005	\$19,400.00	\$19,400.00	\$1,573.92	\$1,573.92	\$20,079.00
OIPRD Instructors	571.00.10.0006	\$0.00	\$0.00	\$0.00	\$0.00	\$145,000.00
FICA - SS/Medicare	571.00.20.0001	\$14,530.32	\$16,147.28	\$15,329.06	\$17,831.25	\$31,713.43
L & I	571.00.20.0002	\$3,472.26	\$4,164.68	\$1,545.76	\$2,400.00	\$4,710.00
PFML Premium Assessment	571.00.20.0012	\$846.28	\$863.37	\$518.51	\$730.86	\$964.00
Unemployment	571.00.20.0009	\$1,889.79	\$2,100.09	\$1,380.80	\$2,100.00	\$2,777.52
Benefit - Health Insurance	571.00.20.0006	\$24,000.00	\$33,652.80	\$25,547.85	\$30,300.00	\$33,500.00
Benefit - Retirements (PERS)	571.00.20.0003	\$22,000.00	\$22,000.00	\$2,937.94	\$5,500.00	\$13,320.11
Staff Development: Conferences	571.00.49.0005	\$3,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Staff Travel, Accomodations, Meals	TBD		\$3,000.00	\$0.00	\$0.00	\$2,500.00
Supplies and Equipment						
Office Supplies	571.00.31.0002	\$1,000.00	\$1,000.00	\$564.08	\$700.00	\$1,250.00
Program Supplies - General	571.00.31.0100	\$8,000.00	\$8,000.00	\$7,847.62	\$9,000.00	\$10,000.00
Office Equipment	571.00.35.0002	\$5,000.00	\$5,000.00	\$5,930.68	\$5,930.68	\$1,000.00
Signage	571.00.35.0003	\$1,500.00	\$1,500.00	\$250.90	\$1,500.00	\$200.00
Program Equipment - General	571.00.35.0100	\$9,000.00	\$9,000.00	\$5,503.97	\$5,600.00	\$5,000.00
Buck Park Maintenance Supplies	TBD		\$0.00	\$0.00	\$0.00	\$30,000.00
Professional Services and Utilities						
Professional Services	571.00.41.0001	\$1,200.00	\$1,200.00	\$7,273.99	\$9,000.00	\$10,000.00
Instructors	571.00.41.0003	\$100,000.00	\$100,000.00	\$168,972.81	\$200,000.00	\$0.00
Website Development / Consulting	571.00.41.0004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legal Services	571.00.41.0006	\$2,000.00	\$2,000.00	\$1,832.67	\$2,000.00	\$5,000.00
Accounting Services	571.00.41.0007	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
WA State Auditors Fees	571.00.41.0015	\$10,000.00	\$10,000.00	\$8,485.10	\$10,000.00	\$1,200.00
Printing/Brochures/Mailers	571.00.41.0020	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$5,000.00
Postage & Shipping	571.00.42.0001	\$3,600.00	\$3,600.00	\$270.69	\$300.00	\$3,600.00
Website / Hosting / Software	571.00.42.0002	\$10,200.00	\$10,200.00	\$6,550.99	\$10,200.00	\$4,600.00
Accounting Software	571.00.42.0003			\$0.00	\$0.00	\$5,600.00
Telephone/Internet	571.00.42.0004	\$3,500.00	\$3,500.00	\$1,437.63	\$1,700.00	\$3,500.00
Active Net Fees	571.00.42.0005	\$16.54	\$12,405.00			\$12,405.00
Program Travel (ferry)	571.00.43.0010	\$4,500.00	\$4,500.00	\$2,793.75	\$4,500.00	\$4,500.00
Rentals and Leases						
Operating Rentals and Leases	571.00.45.0002	\$8,300.00	\$8,300.00	\$7,373.12	\$8,719.00	\$9,700.00
Program Space Rental Fees	571.00.45.0100	\$15,000.00	\$15,000.00	\$30,503.25	\$58,000.00	\$58,000.00
Insurance Premium / Recovery						
General Liability, Property, etc.	571.00.46.0001	\$9,200.00	\$9,200.00	\$7,739.00	\$7,739.00	\$9,600.00
Utilities						
Utilities Services - Chem RR Svc.	571.00.47.0011	\$8,200.00	\$8,200.00	\$11,680.00	\$14,600.00	\$13,520.00
Utilities Service - Water	571.00.47.0012	\$5,200.00	\$5,200.00	\$16,805.77	\$16,910.00	\$5,200.00
Sewer / Garbage	571.00.47.0013	\$4,350.00	\$4,350.00	\$4,779.51	\$5,200.00	\$5,200.00
Utilities Service - Electrical	571.00.47.0014	\$1,850.00	\$1,850.00	\$1,271.85	\$1,800.00	\$1,850.00
Security	571.00.47.0015	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00
Repairs and Maintenance						
Grounds / Mowing	571.00.48.0006	\$32,500.00	\$32,500.00	\$31,703.04	\$32,500.00	\$32,500.00
Grounds / Sprinkler Related	571.00.48.0007	\$35,000.00	\$35,000.00	\$1,959.44	\$2,000.00	\$3,000.00
Grounds / Gen. Water System	571.00.48.0008	\$4,000.00	\$4,000.00	\$4,350.25	\$4,351.00	\$2,000.00
Grounds Maintenance	571.00.48.0010	\$80,000.00	\$80,000.00	\$78,818.25	\$80,000.00	\$42,000.00
Grounds - Other	571.00.48.0011	\$38,000.00	\$38,000.00	\$29,907.11	\$38,000.00	\$0.00
Miscellaneous						
Auditor Recording Fees	571.00.49.0002	\$240.00	\$240.00	\$983.46	\$1,100.00	\$600.00
Ballot	571.00.49.0004	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
Other (SWISH FEES)	571.00.49.0009	\$7,000.00	\$7,000.00	\$7,475.00	\$13,475.00	\$14,000.00
Taxes and Operating Assessments	589.30.00.0000	\$12,600.00	\$12,600.00			\$12,525.00
Capital Expenditures						
Park Improvements	594.71.63.0010	\$50,000.00	\$50,000.00	\$5,718.00	\$5,800.00	\$45,000.00
Total expenditures ->			\$852,113.23	\$706,378.83	\$848,075.10	\$882,889.65
Estimated ending cash balance ->			\$368,856.64	\$477,437.77	\$381,401.21	\$176,325.16



Ordinance / Resolution No. 20251120a
RCW 84.55.120

WHEREAS, the Board of Commissioners of Orcas Island Park and Recreation District has met and considered its budget for the calendar year 2026 ; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 493,176.10 ; and,

WHEREAS, the population of this district is [] more than or [X] less than 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 2026 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 11,212.50 which is a percentage increase of 2.2735 % from the previous year.

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 20 day of November, 2025 .

Three horizontal lines for signatures on the left and right sides.

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.

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**ORCAS ISLAND PARK AND RECREATION DISTRICT
RESOLUTION 20251120b
ADOPTING 2026 General Fund Budget
November 20th, 2025**

WHEREAS, the Orcas Island Park and Recreation District held a public hearing on the 13th and 20th day of November, 2025, to receive public comment relating to the adoption of its 2026 budget; and

WHEREAS, notice 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 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 2026 as attached hereto and incorporated as is fully set forth.

2026 General Account Fund #6501 Budget \$1,059,214.81

DATED this 20th day of November, 2025.

Woody Ciskowski, Commissioner

Bob Eagan, Commissioner

Deborah Jones, Commissioner

Dennis Dahl, Commissioner

Asya Eberle, Commissioner

ATTEST:

Kim Ihlenfeldt, Executive Director

Levy Certification

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I _____ (Name),
 _____ (Title), for _____ (District name),
 do hereby certify to the _____ (Name of county) County legislative authority
 that the _____ (Commissioners, Council, Board, etc.) of said district requests
 that the following levy amounts be collected in _____ (Year of collection) as provided in the district's
 budget, which was adopted following a public hearing held on _____ (Date of public hearing).

Regular levies

Levy	General levy	Other levy*
Total certified levy request amount , which includes the amounts below.		
Administrative refund amount		
Non-voted bond debt amount		
Other*		

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy*
Total certified levy request amount , which includes the amounts below.					
Administrative refund amount					
Other*					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: _____ **Date:** _____

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