Orcas Island Park and Recreation District Commission

Budget Hearing and Regular Meeting Agenda

Thursday, November 12th, 2026; 1:00 PM

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

I. CALL TO ORDER

Seat 1: Dennis Dahl
Seat 2: Bob Eagan
Seat 3: Asya Eberle
Seat 4: Woody Ciskowski
Seat 5: Deborah Jones

II. PUBLIC COMMENT

III. BUDGET HEARING

1. 2027 Budget Review
2. Public Comment on 2027 Budget
3. Resolution 20261112a
4. Resolution 20261112b
5. Resolution 20261112c

IV. MONTHLY BUSINESS

1. Payment of Claims
   - 10/31/2026 Payroll $26,577.40
   - 10/27/2026 A/P $15,793.24
   - 11/03/2026 A/P $11,437.35

2. Previous Minutes
   - 10/15/2026

V. MONTHLY REPORTS

1. Director's Report
2. Financial Report
   i. Monthly Financial Report
   ii. Grand Funding Update – RCO, LTAC
   iii. 2027 – 2032 Levy

3. Facility Report
   i. SJC Park Operations Interlocal

ii. Buck Park Drainage – Add Scope
iii. SJC Landbank Boundary Line Modification – no update

4. Program Report

VI. <u>OTHER BUSINESS</u>

1. Orcas Island School District – Drainage
2. Policy Manual Update – 2nd touch

VII. <u>PUBLIC COMMENT</u>

VIII. <u>ADJOURNMENT -</u> Next Meeting – December 10th, 1:00 p.m. Regular Meeting

Orcas Island Park & Recreation District

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

Resolution 20261112a

RESOLUTION 20261112a

Resolution Setting the Property Tax Levy For the Year 2027

WHEREAS, Orcas Island Park and Recreation District has properly given notice of the public hearing on November 12th, 2026 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, in the November 2026 General Election, the Orcas Island Park and Recreation District requested and received voter approval to levy fifteen (15) cents per thousand of assessed value for a six-year term; and

WHEREAS, the San Juan County Assessor has forecasted the property tax revenues for tax year 2027 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 2027 regular levy revenue the amount of **$737,512.57**

DATED this 12th day of November 2026.

Deb Jones, Commissioner

Bob Eagan, Commissioner

Asya Eberle, Commissioner

Woody Ciskowski, Commissioner

ATTEST:

Dennis Dahl, Commissioner

Kim Ihlenfeldt, Executive Director

PHONE 360-376-7275

EMAIL oiprd@oiprd.org

WEB www.oiprd.org

Orcas Island Park & Recreation District

Resolution 20261112b

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

RESOLUTION 20261112b

Resolution Adopting the 2027 General Fund Budget

WHEREAS, the Orcas Island Park and Recreation District held a public hearing on the 12th day of November 2026 to receive public comment relating to the adoption of its 2027 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 2026 as attached hereto and incorporated as is fully set forth.

DATED this 12th day of November 2026.

2027 General Account Fund #6501 Budget $1,197,477.81

Deb Jones, Commissioner

Bob Eagan, Commissioner

Asya Eberle, Commissioner

Dennis Dahl, Commissioner

Woody Ciskowski, Commissioner

ATTEST:

Kim Ihlenfeldt, Executive Director

PHONE 360-376-7275
EMAIL oiprd@oiprd.org
WEB www.oiprd.org

Orcas Island Park and Recreation District - 2027 Budget	
Revenues	**2027 Budget**
Beginning Net Cash/Investments	$236,995.24
311.10.00.0000 Property Tax Revenue	$737,512.57
317.20.00.0000 Leasehold Tax	$385.00
317.40.00.0000 Timber Harvest Tax	$0.00
347.60.00.0000 Activity Fee Revenue	$110,000.00
362.40.00.0000 Rental / Lease Income	$15,000.00
367.00.00.0000 Donations - Unrestricted	$0.00
367.00.00.0020 Corporate Sponsorships	$0.00
367.00.00.0030 Private Grants	$85,000.00
367.00.00.0100 Donations - Restricted	$1,000.00
369.90.00.0001 Buck Park Reimbursements	$2,400.00
389.30.00.0000 State Remittances	$9,185.00
Totals	**$1,197,477.81**

Expenditures	**2027 Budget**
571.00.10.0001 Executive Director	$111,650.00
571.00.10.0002 Operations Manager	$74,500.00
571.00.10.0003 Facility / Activity Supervisor	$14,000.00
571.00.10.0004 Program Coordinator	$73,293.11
571.00.10.0005 Park Steward	$20,000.00
571.00.10.0006 Instructor - Employee	$55,000.00
571.00.20.0001 Federal taxes	$26,655.90
571.00.20.0002 WA Workers Comp	$4,900.00
571.00.20.0003 Retirement (PERS)	$14,476.93
571.00.20.0006 Health Insurance Expense	$34,672.50
571.00.20.0009 WA SUI Employer Expense	$2,334.57
571.00.20.0012 WA PFML	$0.00
571.00.31.0002 Office Supplies	$2,000.00
571.00.31.0048 Buck Park Maintenance Supp.	$30,000.00
571.00.31.0100 Program Supplies	$16,500.00
571.00.35.0002 Office Equipment	$2,000.00
571.00.35.0003 Signage	$1,000.00
571.00.35.0100 Program Equipment	$5,000.00

Orcas Island Park and Recreation District - 2027 Budget	
Expenditures, cont.	**2027 Budget**
571.00.41.0001 General Professional Services	$1,200.00
571.00.41.0002 Bank Fees	$850.00
571.00.41.0003 Instructors	$0.00
571.00.41.0006 Legal fees	$5,000.00
571.00.41.0007 Accounting Services	$0.00
571.00.41.0008 Print/Graphics Services	$5,400.00
571.00.41.0015 State Auditor Fees	$500.00
571.00.42.0001 Postage and Shipping	$3,600.00
571.00.42.0002 Website / Hosting / Software	$6,000.00
571.00.42.0003 Accounting Software	$9,050.00
571.00.42.0004 Telephone / Internet	$3,650.00
571.00.43.0010 Program Travel	$5,000.00
571.00.45.0002 Operating Rentals and Leases	$9,850.00
571.00.45.0100 Event Facility Rental	$31,500.00
571.00.46.0001 Insurance - GL, Property, etc.	$11,500.00
571.00.47.0011 Chemical Restroom Service	$18,000.00
571.00.47.0012 Water	$5,300.00
571.00.47.0013 Sewer & Garbage	$5,300.00
571.00.47.0014 Electricity	$2,300.00
571.00.47.0015 Security	$1,200.00
571.00.48.0006 BP Grounds - Mowing	$53,000.00
571.00.48.0007 BP Grounds Sprinkler Related	$2,100.00
571.00.48.0008 BP Grounds - General Water Sys.	$2,000.00
571.00.48.0010 BP Grounds - Maintenance	$40,000.00
571.00.48.0011 SJC Grounds	$85,000.00
571.00.49.0002 Auditor's Recording Fees	$154.50
571.00.49.0004 Ballot	$8,500.00
571.00.49.0005 Staff Development	$2,000.00
571.00.49.0006 Travel - staff	$2,500.00
571.00.49.0009 Third Party Services	$14,150.00
589.30.00.0000 Sales Tax and Ops Assess.	$9,185.00
594.71.63.0010 Capital Park Improvements	$25,000.00
Ending Cash	$340,705.31
Totals	**$1,197,477.81**

Orcas Island Park & Recreation District

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

Resolution 20261112c

RESOLUTION 20261112c

Establishing and Updating BARS Codes

WHEREAS Orcas Island Park and Recreation District (the "District") is a special purpose park and recreation district duly organized and operating under the laws of the State of Washington; and

WHEREAS, pursuant to RCW 43.09.200 and state law, local governments in Washington State are required to follow the Budgeting, Accounting, and Reporting System (BARS) prescribed by the Washington State Auditor's Office; and

WHEREAS, the District has established 7-digit BARS code structure and account classifications prescribed in the current Washington State Auditor's Office BARS Manual, as applied to the District's cash-basis financial operations; and

WHEREAS, the Board of Commissioners desires to maintain transparent, accurate, and compliant financial records by formally establishing, adopting, and updating the District's internal account structures and BARS coding assignments as set forth in **Exhibit A** attached hereto;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Orcas Island Park and Recreation District authorize as follows:

Establishing and Updating Specific Codes.
The specific revenue and expenditure BARS codes utilized by the District for its funds are updated and established as detailed in **Exhibit A** (attached to and made a part of this Resolution), effective January 1st, 2027.

Deb Jones, Commissioner

Bob Eagan, Commissioner

Asya Eberle, Commissioner

Dennis Dahl, Commissioner

Woody Ciskowski, Commissioner

ATTEST:

Kim Ihlenfeldt, Executive Director

Orcas Island Park & Recreation District

Resolution 20261112c

RESOLUTION 20261112c

Establishing and Updating BARS Codes

EXHIBIT A

571.00.45.0100:
Existing BARS Code, Title change from “Event and Class Rental Space” to "Event Facility Rental".

571.00.41.0002:
New BARS Code, to be titled "Bank Fees".

571.00.49.0009:
Existing BARS Code, “Title change from Other Misc. Expense / League Fees” to "Third Party Services".

SAN JUAN COUNTY
Auditor's Office

JUNIOR TAXING DISTRICT
CLAIMS PAYMENT REQUEST FORM

Junior taxing districts (JTD) must complete this form to request claims payments for all accounts payable and payroll disbursements.
NOTE: It is the district's responsibility to maintain adequate records to substantiate claims.
Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on Tuesday morning.

Date of request: 11/17/2026

District name: Orcas Island Park and Recreation

Requestor name: Kim Ihlenfeldt

Requestor phone & email address: 360-298-4465, kim@oiprd.org

Total amount: $26,577.40

BARS code: 6501 .00.589.40.00.0000

Request type: Payroll EFT

Description of claim(s):

6501

Last four digits of bank account (EFT's ONLY): *4094

Warrant delivery: EFT (Not Applicable)

Auditing Officer Certification:
I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.

Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title Kim Ihlenfeldt	Name and title
Signature and date 11/17/2026	Signature and date
Name and title	Name and title
Signature and date	Signature and date
Name and title	Name and title
Signature and date	Signature and date

Orcas Island Park and Recreation District

Total payroll cost report

From Oct 30, 2026 to Oct 30, 2026 from all locations

Item	Amount
Total pay	
Paycheck wages	$21,305.33
Non-paycheck wages	$34.04
Reimbursements	$0.00
Subtotal	**$21,339.37**
Company contributions	
Medical	$2,203.89
- PERS Employer	$1,104.58
Dental	$135.12
Vision	$21.99
Subtotal	**$3,465.58**
Employer taxes	
Social Security Employer	$1,320.93
Medicare Employer	$308.94
FUTA Employer	$1.50
WA SUI Employer	$29.12
WA Employment Administrative Fund	$3.65
WA Paid Family and Medical Leave ER	$0.00
WA Workers' Compensation Tax Employer	$142.35
Subtotal	**$1,806.49**
Total payroll cost	**$26,577.40**

SAN JUAN COUNTY
Auditor's Office

JUNIOR TAXING DISTRICT
CLAIMS PAYMENT REQUEST FORM

Junior taxing districts (JTD) must complete this form to request claims payments for all accounts payable and payroll disbursements.
NOTE: It is the district's responsibility to maintain adequate records to substantiate claims.
Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on Tuesday morning.

Date of request: 10/27/2026

District name: Orcas Island Park and Recreation

Requestor name: Kim Ihlenfeldt

Requestor phone & email address: 360-298-4465, kim@oiprd.org

Total amount: $15,793.24

BARS code: 6501 .00.589.40.00.0000

Request type: Accounts Payable EFT

Description of claim(s):

AP - 6501

Last four digits of bank account (EFT's ONLY): *4115

Warrant delivery: EFT (Not Applicable)

Auditing Officer Certification:
I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.

Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title Kim Ihlenfeldt	Name and title
Signature and date 10/27/2026	Signature and date
Name and title	Name and title
Signature and date	Signature and date
Name and title	Name and title
Signature and date	Signature and date

Orcas Island Park and Recreation District

Expenses by Vendor Summary
October 27-30, 2026

	Total
Banner Bank CC	3,718.00
Funhouse Commons	523.32
Island Hardware & Supply	430.86
Kim Ihlenfeldt	1,631.46
Orcas Island Storage	574.00
San Juan Pest Control	324.90
Valhalla Landscapes	7,829.71
Washington Department of Revenue	760.99
TOTAL	**$15,793.24**

SAN JUAN COUNTY
Auditor's Office

JUNIOR TAXING DISTRICT
CLAIMS PAYMENT REQUEST FORM

Junior taxing districts (JTD) must complete this form to request claims payments for all accounts payable and payroll disbursements.
NOTE: It is the district's responsibility to maintain adequate records to substantiate claims.
Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on Tuesday morning.

Date of request: 11/03/2026

District name: Orcas Island Park and Recreation

Requestor name: Kim Ihlenfeldt

Requestor phone & email address: 360-298-4465, kim@oiprd.org

Total amount: $11,437.35

BARS code: 6501 .00.589.40.00.0000

Request type: Accounts Payable EFT

Description of claim(s):

AP - 6501

Last four digits of bank account (EFT's ONLY): *4115

Warrant delivery: EFT (Not Applicable)

Auditing Officer Certification:
I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.

Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title Kim Ihlenfeldt	Name and title
Signature and date 11/03/2026	Signature and date
Name and title	Name and title
Signature and date	Signature and date
Name and title	Name and title
Signature and date	Signature and date

Orcas Island Park and Recreation District

Expenses by Vendor Summary
November 3-6, 2026

	Total
San Juan Sanitation	336.02
Skagit County Parks and Rec	3,050.00
Starr Excavation	3,360.00
Valhalla Landscapes	4,468.98
Washington Department of Revenue	222.35
TOTAL	**$11,437.35**

Orcas Island Park and Recreation District Commission

Regular Meeting Minutes

Thursday, October 15th, 2026; 1:00 PM

45 Lavender Lane (main conference room)

Eastsound, WA 98245

I. CALL TO ORDER

Seat 1: Dennis Dahl
Seat 2: Bob Eagan
Seat 3: Asya Eberle
Seat 4: Woody Ciskowski
Seat 5: Deborah Jones

Called to order by Deb at 1:03pm.

II. PUBLIC COMMENT

Barb- Pickleball players are concerned about drainage and cracking on the Pickleball courts at Buck Park.

III. MONTHLY BUSINESS

1. Payment of Claims
   - 09/30/2026 Payroll $26,352.89
   - 09/15/2026 A/P $11,951.75
   - 09/29/2026 A/P $2,962.41
   - 10/13/2026 A/P $4,683.27

2. Previous Minutes
   - 09/10/2026

Motion to approve employee payroll and payment of claims by Bob, second by Dennis. With no further discussion the motion passed unanimously.

Motion to approve previous minutes by Bob, second by Dennis. With no further discussion the motion passed unanimously.

IV. MONTHLY REPORTS

1. Director's Report – covered in other agenda items

DRAFT

2. Financial Report
   - Monthly Financial Report
   - Grant Funding Update
     - Kim talked with users of Village Green. Applied for LTAC, Kim presented to them on San Juan Island. Funding announcement to come in November.
     - RCO grant announcement is next week.
   - 2027 Budget
     - Budget Hearing at November meeting, Budget Committee will be Deb, Woody, and Kim.
   - Levy Information
     - Levy postcards were sent to all Orcas Island residents
     - OIPRD Levy information session Monday, Oct 19 at 5:30pm
     - Kim spoke at Lion's Club and attended League of Women's Voters

3. Facility Report
   - SJC Park Operations Interlocal
     1. Still in progress
   - Buck Park Drainage – Add Scope
     1. Some opportunities for drainage improvement. Scope of Work in progress, 3 quotes needed.
   - Buck Park Memorial Projects
     1. Awaiting followup from organizers

4. Program Report
   - First Roller Skate Night went well
   - Soccer teams wrapping up practices
   - Senior walking group continues going well
   - Educational classes like makeup, animal education and knitting went well. Adult art classes are continuing well.
   - Working on winter programming, including basketball, moving drop-in sports indoors, cake baking classes, gymnastics, etc
   - Collaborating with Island Rec soon
   - Community Dodgeball will be day after Thanksgiving

DRAFT

V. OTHER BUSINESS

1. Policy Manual Update
   - Weed control – Consensus from the Board to restrict all use of glyphosate application in OIPRD parks.
   - Fundraising policy – with program cost increasing, (for example, basketball swish) Discussion included board members sharing concerns with running an expensive SWISH program. Some are amenable to teams fundraising.
   - Personnel policies – need updating.

VI. PUBLIC COMMENT

None submitted.

VII. ADJOURNMENT

Meeting adjourned at 1:48pm

Next Meeting – November 12th, 1:00 p.m. Budget Hearing and Regular Meeting

DRAFT