

INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board President

FROM: Jennifer Ferrer-Santa Ines, Senior Fiscal Coordinator

DATE: December 7, 2011

SUBJECT: 2011 Proposed Budget and 2012 Proposed Budget for Tukwila Metropolitan Park District (MPD)

ISSUE

The Metropolitan Park District was formed on September 14, 2011. A District budget from the inception to the end of 2011 and a 2012 budget must be adopted no later than December 31, 2011.

BACKGROUND

The Board of Commissioners was initially presented the first draft of the 2011 Proposed Budget and the 2012 Proposed Budget at its November 14th meeting. Based on further review and analysis of the initial proposals, there were few modifications as highlighted below.

DISCUSSION

The 2011 proposed budget provides funding for operation of the Metropolitan Park District from inception to the end of 2011, which include expenditure for support services via an interlocal agreement between the City and the MPD. Under this agreement, the City will provide limited scope of work for the MPD for administrative, information technology, human resources, and parks and recreation services. Also included in the 2011 proposed budget is a provision for a lease agreement between the Tukwila School District and the MPD.

The following revisions were made to the initial 2011 Proposed Budget as presented on 11/14/11:

- Provided for additional funding for increased costs in public utility services, + \$18,007
- Increased loan amount from General Fund to cover operating expenses, + \$20,708

Components of the 2012 proposed budget include salaries and wages for two full-time employees contracted through the City of Tukwila and include a 3% cost of living increase. Budget for supplies and professional services are conservative in nature and

takes into consideration actual costs expended in these categories from prior years, prior to the formation of the MPD.

The following revisions were made to the initial 2012 Proposed Budget as presented on 11/14/11:

- Provided for additional funding for increased costs in public utility services, + \$18,000
- Increased loan amount from General Fund to cover operating expenses, + \$53,130
- Decrease in program fee revenue, - \$21,430
- Decrease in rental revenue, - \$11,000

The proposed 2012 expected revenue adjusts for potential construction closure during the months of October through December.

RECOMMENDATION

The Board of Commissioners is being asked to approve the 2011 Proposed Budget and the 2012 Proposed Budget for the Metropolitan Park District at its December 12th Regular Board meeting.

ATTACHMENTS

Draft 2011 Proposed Budget Resolution
Draft 2012 Proposed Budget Resolution

Tukwila Metropolitan Park District

Resolution No. _____

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT ADOPTING THE ANNUAL BUDGET OF THE METROPOLITAN PARK DISTRICT FOR THE FISCAL YEAR 2011.

WHEREAS, the City of Tukwila has submitted to the Board of Commissioners a budget and estimate of monies required to meet public expenses for the Tukwila Metropolitan Park District for the year 2011; and

WHEREAS, a public hearing on the proposed budget was advertised and held on December 12, 2011;

NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT HEREBY RESOLVES AS FOLLOWS:

Section 1. The Board of Commissioners of the Tukwila Metropolitan Park District hereby adopts the document entitled "Metropolitan Park District 2011 Budget," incorporated by this reference as if fully set forth herein.

Section 2. The total of the estimated revenues and appropriations for the Tukwila Metropolitan Park District is \$235,909.

Section 3. A complete copy of the final budget for 2011, as adopted, together with a copy of this adopting resolution, shall be kept on file in the City Clerk's Office, and a copy shall be transmitted by the City Clerk to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

PASSED BY THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT at a Regular Meeting thereof this _____ day of _____, 2011.

ATTEST/AUTHENTICATED:

Verna Seal, Clerk of the Board

Allan Ekberg, President, Board of Commissioners

APPROVED AS TO FORM BY:

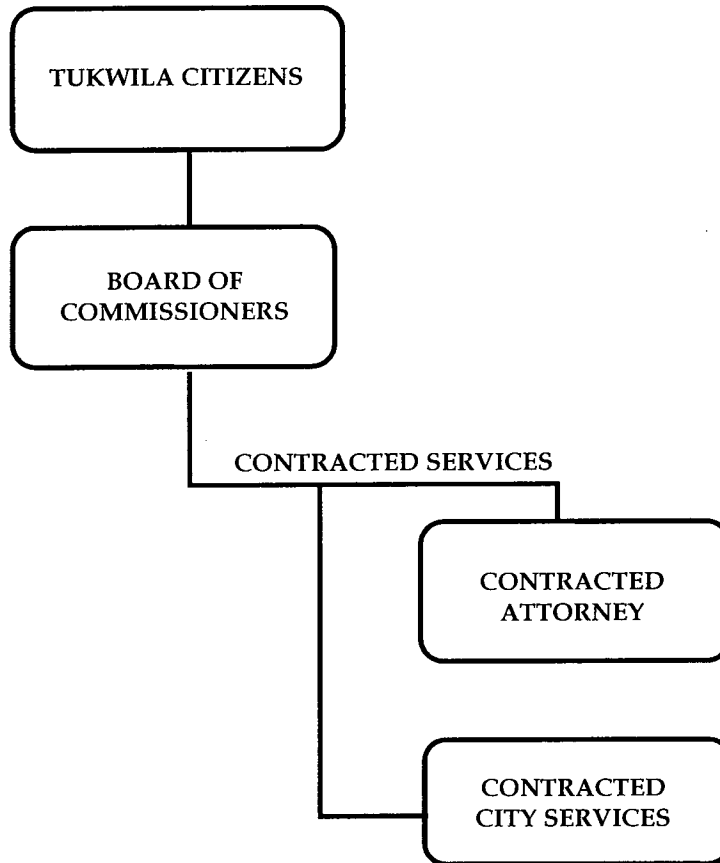
Filed with the Clerk: _____
Passed by the Commission: _____
Resolution Number: _____

Lisa M. Marshall, Commission Attorney

Attachment: Metropolitan Park District 2011 Budget

2011 PROPOSED BUDGET

Metropolitan Park District



Tukwila Metropolitan Park District
Allan Ekberg, 2011 Board President

Fund 630-Expenditure & Revenue Summary

EXPENDITURE Object Description	2011 ADOPTED CITY BUDGET	2011 YTD ACTUALS THRU 9/13/2011-CITY	2011 PROPOSED BUDGET*
10 Salaries & Wages	\$ 292,892	\$ 193,205	\$ 77,740
20 Personnel Benefits	77,985	64,219	28,434
30 Supplies	14,468	6,431	8,036
40 Other Services & Charges	142,824	115,257	90,928
EXPENDITURE TOTAL	528,169	379,112	205,138
Ending Fund Balance			30,771
Budget Total			\$ 235,909

REVENUE			
Beginning Fund Balance	-	-	-
General Fund Loan	-	-	191,294
General Fund	323,169	218,727	-
Program Fees	157,000	131,654	35,000
Rentals	48,000	28,731	9,615
REVENUE TOTAL	528,169	379,112	235,909
Budget Total			\$ 235,909

* These amounts are project costs for operating the Tukwila Metropolitan Park District from 09/14/2011 through year end.
 † Available loan amount can be up to \$375,000.

Salaries and Benefits

Salaries are based on actual costs for existing positions and include a cost of living adjustment per contract agreements.

PERSONNEL	2011 FTE	2011 Budgeted	
		Salaries	Benefits
Aquatics Program Coordinator	1	\$ 25,704	\$ 10,825
Aquatics Program Specialist	1	16,936	7,577
Extra Labor		35,000	10,032
Overtime	-	100	-
Department Total	2	\$ 77,740	\$ 28,434

Professional Contract

Professional services contracts for the Metropolitan Park District includes communications, security and fire monitoring, operating lease, utilities, memberships, as well as contracted legal and City services.

Account Number	Purpose	2011*
630.00.576.200.41.00	Locksmith, consultants, fire, security	\$ 300
630.00.576.200.42.00	Phone, security and fire monitoring	2,411
630.00.576.200.43.00	Mileage, meals, lodging, parking for WRPA conferences, training	400
630.00.576.200.44.00	Advertising banners, newspaper job listings	304
630.00.576.200.45.00	Rental of scissor lift for lights and ballasts	500
630.00.576.200.45.00	School Lease	10,950
630.00.576.200.47.00	Gas, electricity, sewer, and water	31,507
630.00.576.200.48.00	Pest control, HVAC service, boiler repair and maintenance, misc.	11,581
630.00.576.200.49.00	Contract Legal services	1,500
630.00.576.200.49.00	Contract City services	26,475
630.00.576.200.49.00	WCIA Insurance	5,000
	Total Professional Services	\$ 90,928

* Proposed expenses from 9/14/2011 through year-end.

Tukwila Metropolitan Park District

Resolution No. _____

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT ADOPTING THE ANNUAL BUDGET OF THE METROPOLITAN PARK DISTRICT FOR THE FISCAL YEAR 2012.

WHEREAS, the City of Tukwila has submitted to the Board of Commissioners a budget and estimate of monies required to meet public expenses for the Tukwila Metropolitan Park District for the year 2012; and

WHEREAS, a public hearing on the proposed budget was advertised and held on December 12, 2011;

NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT HEREBY RESOLVES AS FOLLOWS:

Section 1. The Board of Commissioners of the Tukwila Metropolitan Park District hereby adopts the document entitled "Metropolitan Park District 2012 Budget," incorporated by this reference as if fully set forth herein.

Section 2. The total of the estimated revenues and appropriations for the Tukwila Metropolitan Park District is \$1,058,981.

Section 3. A complete copy of the final budget for 2012, as adopted, together with a copy of this adopting resolution, shall be kept on file in the City Clerk's Office, and a copy shall be transmitted by the City Clerk to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

PASSED BY THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT at a Regular Meeting thereof this _____ day of _____, 2011.

ATTEST/AUTHENTICATED:

Verna Seal, Clerk of the Board

Allan Ekberg, President, Board of Commissioners

APPROVED AS TO FORM BY:

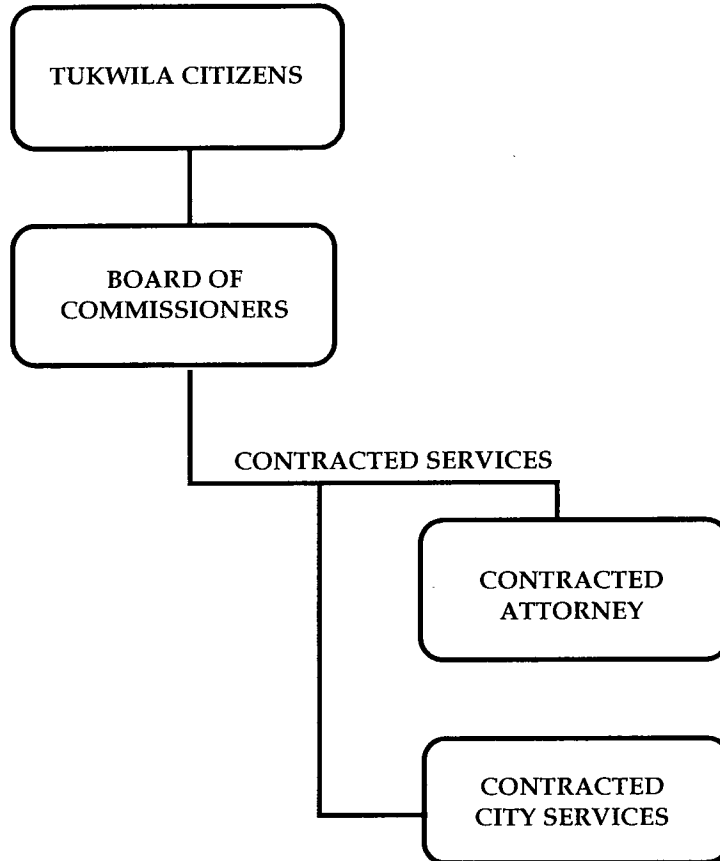
Filed with the Clerk: _____
Passed by the Commission: _____
Resolution Number: _____

Lisa M. Marshall, Commission Attorney

Attachment: Metropolitan Park District 2012 Budget

2012 PROPOSED BUDGET

Metropolitan Park District



Tukwila Metropolitan Park District
Verna Seal, 2012 Board President

Fund 630-Expenditure & Revenue Summary

Object Description	2011	2011	2011	2012
	ADOPTED CITY BUDGET	YTD ACTUALS THRU 9/13/2011-CITY	PROPOSED BUDGET*	PROPOSED BUDGET
10 Salaries & Wages	\$ 292,892	\$ 193,205	\$ 77,740	\$ 246,568
20 Personnel Benefits	77,985	64,219	28,434	78,807
30 Supplies	14,468	6,431	8,036	15,047
40 Other Services & Charges	142,824	115,257	90,928	273,674
00 Other-Life Cycle Replacement	-	-	-	250,000
00 Other-CIP Reserve	-	-	-	30,000
EXPENDITURE TOTAL	528,169	379,112	205,138	894,096
Ending Fund Balance			30,771	164,885
Budget Total			\$ 235,909	\$ 1,058,981

REVENUE				
Beginning Fund Balance	-	-	-	30,771
General Fund Loan	-	-	191,294	870,640
General Fund	323,169	218,727	-	-
Program Fees	157,000	131,654	35,000	128,570
Rentals	48,000	28,731	9,615	29,000
REVENUE TOTAL	528,169	379,112	235,909	1,028,210
Budget Total			\$ 235,909	\$ 1,058,981

* These amounts are project costs for operating the Tukwila Metropolitan Park District from 09/14/2011 through year end.
 † Available loan amount can be up to \$929,414.

Salaries and Benefits

Salaries are based on actual costs for existing positions and include a cost of living adjustment per contract agreements.

PERSONNEL	2012 FTE	2012 Budgeted	
		Salaries	Benefits
Aquatics Program Coordinator	1	\$ 79,416	\$ 34,791
Aquatics Program Specialist	1	53,652	24,519
Extra Labor		113,000	19,497
Overtime	-	500	-
Department Total	2	\$ 246,568	\$ 78,807

Professional Contract

Professional services contracts for the Metropolitan Park District includes communications, security and fire monitoring, operating lease, utilities, memberships, as well as contracted legal and City services.

Account Number	Purpose	2012
630.00.576.200.41.00	Locksmith, consultants, fire, security	\$ 300
630.00.576.200.42.00	Phone, security and fire monitoring	4,000
630.00.576.200.43.00	Mileage, meals, lodging, parking for WRPA conferences, training	400
630.00.576.200.44.00	Advertising banners, newspaper job listings	400
630.00.576.200.45.00	Rental of scissor lift for lights and ballasts	500
630.00.576.200.45.00	School Lease	10,950
630.00.576.200.47.00	Gas, electricity, sewer, and water	128,000
630.00.576.200.48.00	Pest control, HVAC service, boiler repair and maintenance, misc.	25,000
630.00.576.200.49.00	Permit fees, memberships, education and training	2,224
630.00.576.200.49.00	Contract Legal services	5,000
630.00.576.200.49.00	Contract City services	90,000
630.00.576.200.49.00	WCIA Insurance	5,000
630.00.576.200.49.08	Credit card charges	1,900
	Total Professional Services	\$ 273,674