


INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board President

FROM: Rick Still, Parks and Recreation Director 

DATE: August 15, 2012

SUBJECT: Staff Report

ISSUE

Staff update on several pool issues.

FINANCIAL IMPACT

No Financial Impact

BACKGROUND

This Informational Memorandum is to update the Board on the Capital Improvement Projects, operational issues and future MPD agendas.

DISCUSSION

Capital Improvement Project Update – ESPC

Department of Commerce grant was awarded for \$416,666, contract paperwork for acceptance is forthcoming. McKinstry finished the Energy Services Proposal and submitted it for adoption at tonight's meeting. Project design is continuing and staff has a meeting scheduled for early August to review the 50% design plans.

Operations

Received the final report from Consultant for building materials survey of asbestos containing material (acm), however, the consultant is having issues trying to get a sample for testing the liner and material under the liner without compromising the integrity of the pool.

Staff continues to have problems with the pool water chemical feeding system and are having to frequently troubleshoot the system. The current problem has to do with the pumping ability and not the computer system. We look forward to when the entire system can be replaced with the capital project with a dependable system.

A contractor was called out to work on the boiler; one of the components on the gas supply line had to be replaced but is working fine now.

The pool recirculation pump is running good after repairs done recently during the emergency closure over the weekend.

Second Quarter Report comparing 2011 to 2012 is attached.

The swim lesson session beginning June 25th had 241 registrants compared with 156 registrants for the same session in 2011, a 54.49% increase over the previous year! (The highest registration for that session previously was 178 participants (2010). This year saw 35% more registrants than the record number of participants for that session.) So far this summer the Pool had nearly 1000

the record number of participants for that session.) So far this summer the Pool had nearly 1000 registrations for swimming lessons, surpassing last year's lesson revenue with another two week session left. This surge in registrations is partially due to Staff's increased marketing efforts this spring. (Tukwila Parents have been telling staff they received fliers home from school.) The excitement over Olympic Swimming has likely helped too.

Tukwila Pool offered swim caps for purchase this summer. All of the silicone caps available for sale, priced at \$12 per cap, sold out before August 1st! Sales have also been strong on the latex swim caps, priced at \$5 per cap. Staff has ordered more caps to sell in response to the strong demand.

Future MPD Agendas

August 20

- Funding Alternatives
- Potential award of DOC grant
- Adopt ESP & Authorize Implementation/Construction of ESP
- Acceptance of PSE Grant for Pool Cover
- Rental Policy Review
- 2013 Budget Direction

September 17

- City Contracted Services Review
- Contracted Services (outsource) Presentation
- Preliminary 2013 Program and Fees Review

October 15

- City Contracted Services Review
- Contracted Services (outsource) Presentation
- Preliminary 2013 Program and Fees Review

ATTACHMENTS

1. Second Quarter Revenue Report 2012

Tukwila Metropolitan Parks District
Tukwila Pool Fee Revenues
2nd Quarter 2012

Attachment 1

Row #	Program Fee Type	Resident		Non Resident		Total		2012 proposed revenue	% of 2012 proposed revenue	2011 actual		
		#	\$	#	\$	#	\$			#	\$	
1	Drop-ins	Adult Drop-in				986	\$3,944.00			918	\$3,672	
2		Youth Drop-in				1,252	\$3,756.00			1086	\$3,258	
3		Sr Drop-in				569	\$1,707.00			583	\$1,749	
4		Adult H2OX Drop-in				41	\$246.00			38	\$228	
5		Sr. H2OX Drop-in				33	\$165.00			31	\$155	
6		Misc. Drop-ins				90	\$180.00			44	\$88	
7	Subtotal Drop-ins				2,971	\$9,998.00	\$9,700	103%	2700	\$9,150		
8	Pass Sales	Youth 1 Month Pass		5	\$140	4	\$140	9	\$280	5	\$146	
9		Adult 1 Month Pass		15	\$585	6	\$264	21	\$849	14	\$554	
10		Sr. 1 Month Pass		1	\$28	5	\$163	6	\$191	11	\$327	
11		Youth 3 Month Pass		0	\$0	0	\$0	0	\$0	1	\$66	
12		Adult 3 Month Pass		5	\$525	2	\$264	7	\$789	4	\$430	
13		Sr. 3 Month Pass		3	\$198	1	\$83	4	\$281	8	\$570	
14		Youth 6 Month Pass		0	\$0	0	\$0	0	\$0	0	\$0	
15		Adult 6 Month Pass		1	\$187	0	\$0	1	\$187	0	\$0	
16		Sr. 6 Month Pass		1	\$121	2	\$285	3	\$406	0	\$0	
17		Youth 12 Month Pass		0	\$0	0	\$0	0	\$0	0	\$0	
18		Adult 12 Month Pass		0	\$0	1	\$388	1	\$388	1	\$339	
19		Sr. 12 Month Pass		3	\$534	2	\$410	5	\$944	2	\$374	
20		Youth 10 Punch Pass		6	\$162	4	\$120	10	\$282	2	\$54	
21		Adult 10 Punch Pass		23	\$828	8	\$320	31	\$1,148	30	\$1,080	
22		Senior 10 Punch Pass		14	\$378	21	\$600	35	\$978	31	\$837	
23		Youth 20 Punch Card		0	\$0	0	\$0	0	\$0	3	\$162	
24		Adult 20 Punch Card		3	\$216	5	\$376	8	\$592	6	\$432	
25		Senior 20 Punch Pass		4	\$216	14	\$792	18	\$1,008	14	\$756	
26		Adult H2OX 10 visit		1	\$52	3	\$162	4	\$214	6	\$312	
27		Sr. H2OX 10 visit		5	\$210	1	\$44	6	\$254	6	\$252	
28		Adult H2OX 20 visit		0	\$0	1	\$110	1	\$110	0	\$0	
29		Sr. H2OX 20 visit		1	\$84	0	\$0	1	\$84	2	\$168	
30		Subtotal Pass Sales		91	\$4,464	80	\$4,521	171	\$8,985	\$8,700	103%	146
31	All Pass Scans		1,254		2,359		3,613				3,416	
32	Lessons	Swim Lessons		3,148	\$17,312	2,975	\$17,852	6,123	\$35,164		4,802	\$23,786
33		Private Lessons		31	\$775	10	\$250	41	\$1,025		10	\$250
34		Semi Private Lessons		0	\$0	0	\$0	0	\$0		3	\$90
35	Subtotal Lessons		3,179	\$18,087	2,985	\$18,102	6,164	\$36,189	\$27,500	132%	4815	\$24,126
36	Total Programs		Drop-ins, Pass Sales & Lessons				12,748	\$55,171.75	\$45,900	120%	7,661	\$40,135
37	Rentals	One Time Rentals		4	\$340	9	\$1,285	565	\$1,625		625	\$2,315
38		Rentals -Special Int. Grps		2	\$100	18	\$6,775	10,227	\$6,875		11,043	\$7,507
40		Lockers						1,910	\$478		1,024	\$256
41	Subtotal Rentals		4	\$440	9	\$8,060	13	\$8,500	\$12,000	71%	12,692	\$10,078
42	Other	Vending				\$721		\$300.00	0.52%		\$0	
43		Donations				\$144.70		\$0.00	0.00%		\$142	
44	Subtotal Other				\$866		\$300	289%		\$142		
45	Estimated Visits				23,540					20,353		
46	Total Revenue Earned				\$64,536.81		\$58,200	111%	\$50,355.00			

INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board President

FROM: Peggy McCarthy, Interim Finance Director

BY: Craig Zellerhoff, Fiscal Coordinator

DATE: August 7, 2012

SUBJECT: **2012 2nd Quarter Metropolitan Park District Financial Summary and Pool Statistics**

ISSUE

Review the District financial results for the quarter ending June 30, 2012 per RCW 35.24.540 – quarterly report status.

FINANCIAL IMPACT

None. Summary Information

BACKGROUND

Review of actual financial results compared to budgeted results is a valuable tool to assess the soundness of the budgeting process to determine financial trends and status of an organization.

DISCUSSION

As of June 30, 2012, the Tukwila Pool Metropolitan Park District realized operating revenues of \$65,751 which are higher than budget at 70.1% and 69.1% for program and rental revenue respectively. Expenditures are within or under the expected budget of 50% as shown below:

Expenditures	Percent of Budget
Administration & Overhead	50.7%
Salaries & Wages	52.3%
Personnel Benefits	48.4%
Supplies	42.3%
Other	40.2%

RECOMMENDATION

Information Only

ATTACHMENT

2012 2nd Quarter Tukwila Pool MPD, Revenues, Expenditures and Fund Balance

TUKWILA POOL MPD
 Revenues, Expenditures and Fund Balance
 January 1, 2012 to June 30, 2012

Percent of year expired 50.00%

	Q1		Actual Results			Q2	YTD	% of BUDGET
	BUDGET	TOTAL	APR	MAY	JUN	TOTAL	TOTAL	
REVENUE								
POOL DROP-INS	-	6,139	2,835	2,626	3,226	8,687	14,826	0.0%
POOL PASSES	-	8,340	2,897	2,628	2,982	8,506	16,846	0.0%
POOL PROGRAM FEES	128,570	18,650	9,976	13,241	16,544	39,760	58,410	45.4%
PROGRAMS	\$ 128,570	33,128	15,707	18,495	22,752	56,954	90,082	70.1%
FACILITIES RENTS (SHORT-TERM)	29,000	12,044	2,724	3,050	1,658	7,432	19,475	67.2%
LOCKER RENTAL FEES	-	102	200	216	63	479	581	0.0%
CASHIER OVERAGES/SHORTAGES	-	(12)	1	4	-	5	(8)	0.0%
RENTALS	29,000	12,134	2,925	3,269	1,721	7,915	20,048	69.1%
SALE OF MERCHANDISE	-	336	250	205	284	739	1,074	0.0%
DONATIONS	-	21	7	126	11	144	164	0.0%
OPERATING LOAN	870,640	-	225,000	-	-	225,000	225,000	25.8%
TOTAL REVENUE	1,028,210	45,617	243,889	22,095	24,767	290,751	336,368	32.7%
EXPENDITURES								
ADMINISTRATION/OVERHEAD								
45 GROUND LEASE	10,950	-	-	-	-	-	-	0.0%
51 INTERLOCAL CITY FEES	90,000	22,500	7,500	7,500	7,500	22,500	45,000	50.0%
41 LEGAL FEES	5,000	1,371	314	438	496	1,247	2,618	52.4%
49 INSURANCE	5,000	8,672	-	-	-	-	8,672	173.4%
TOTAL ADMINISTRATION	110,950	32,543	7,814	7,938	7,996	23,747	56,290	50.7%
CAPITAL & DEBT SERVICE								
CIP LIFE-CYCLE REPLACEMENT	250,000	-	-	-	-	-	-	0.0%
CIP RESERVE	30,000	-	-	-	-	-	-	0.0%
TOTAL CAPITAL & DEBT SERVICE	280,000	-	-	-	-	-	-	0.0%
OPERATIONS								
11 SALARIES	133,068	33,495	11,415	11,165	11,165	33,745	67,240	50.5%
12 EXTRA LABOR	113,000	26,982	10,977	10,831	12,981	34,788	61,770	54.7%
13 OVERTIME	500	-	51	-	-	51	51	10.3%
SALARIES & WAGES	246,568	60,477	22,443	21,996	24,146	68,584	129,061	52.3%
21 FICA	19,436	4,604	1,709	1,675	1,840	5,224	9,828	50.6%
23 PERS	13,638	2,810	993	1,088	1,015	3,096	5,906	43.3%
24 INDUSTRIAL INSURANCE	11,782	2,804	1,090	1,125	1,296	3,511	6,315	53.6%
25 LIFE, OPTICAL	6,458	304	103	103	103	310	614	9.5%
25 MEDICAL, DENTAL, LIFE, OPTICAL	27,493	7,735	2,578	2,578	2,578	7,735	15,469	56.3%
PERSONNEL BENEFITS	78,807	18,256	6,474	6,570	6,832	19,876	38,132	48.4%
31 OFFICE & OPERATING SUPPLIES	9,360	2,291	78	269	1,310	1,656	3,947	42.2%
31 CHEMICALS	5,200	682	1,029	-	521	1,550	2,232	42.9%
31 CENTRAL SUPPLIES	487	-	187	-	-	187	187	38.5%
SUPPLIES	15,047	2,973	1,294	269	1,830	3,394	6,366	42.3%
41 PROFESSIONAL SERVICES	300	-	-	-	-	-	-	0.0%
42 COMMUNICATION	4,000	554	120	308	112	540	1,094	27.3%
43 TRAVEL	400	-	-	-	-	-	-	0.0%
44 ADVERTISING	400	-	-	-	-	-	-	0.0%
45 OPERATING RENTALS & LEASES	500	-	-	-	-	-	-	0.0%
47 PUBLIC UTILITY SERVICES	128,000	23,566	10,099	11,627	2,630	24,356	47,922	37.4%
48 REPAIRS & MAINTENANCE	25,000	4,284	762	5,851	(147)	6,466	10,749	43.0%
49 MISCELLANEOUS	2,224	1,891	607	650	269	1,526	3,417	153.6%
49 CREDIT CARD FEES	1,900	738	376	498	422	1,296	2,034	107.0%
49 CREDIT CARD FEES	-	-	225	-	-	225	225	0.0%
OTHER SERVICES & CHARGES	162,724	31,032	12,189	18,933	3,287	34,409	65,441	40.2%
TOTAL OPERATIONS	503,146	112,737	42,401	47,768	36,095	126,263	239,001	47.5%
TOTAL EXPENDITURES	894,096	145,280	50,214	55,705	44,091	150,010	295,290	33.0%
CHANGE IN FUND BALANCE	\$ 134,114	\$ (99,663)	193,675	(33,610)	(19,324)	\$ 140,741	\$ 41,078	30.6%
BEGINNING FUND BALANCE		59,264	(40,399)	153,276	119,665	(40,399)	59,264	0.0%
ENDING FUND BALANCE	\$ 134,114	\$ (40,399)	153,276	119,665	100,342	\$ 100,342	\$ 100,342	74.8%

Estimated LOCAL Program Financing - REAL ESTATE

Finance Amount \$ 117,323
 Interest Rate 2.75%
 Term (years) 10
 Semi-Annual Payments

Payment #	Payment			Outstanding Balance
	Amount	Interest Portion	Principal Portion	
1	\$ 6,749.66	\$ 1,613.19	\$ 5,136.46	\$ 112,186.54
2	6,749.66	1,542.56	5,207.09	106,979.45
3	6,749.66	1,470.97	5,278.69	101,700.76
4	6,749.66	1,398.39	5,351.27	96,349.49
5	6,749.66	1,324.81	5,424.85	90,924.64
6	6,749.66	1,250.21	5,499.44	85,425.20
7	6,749.66	1,174.60	5,575.06	79,850.14
8	6,749.66	1,097.94	5,651.72	74,198.42
9	6,749.66	1,020.23	5,729.43	68,469.00
10	6,749.66	941.45	5,808.21	62,660.79
11	6,749.66	861.59	5,888.07	56,772.72
12	6,749.66	780.62	5,969.03	50,803.69
13	6,749.66	698.55	6,051.10	44,752.59
14	6,749.66	615.35	6,134.31	38,618.28
15	6,749.66	531.00	6,218.65	32,399.62
16	6,749.66	445.49	6,304.16	26,095.46
17	6,749.66	358.81	6,390.84	19,704.62
18	6,749.66	270.94	6,478.72	13,225.91
19	6,749.66	181.86	6,567.80	6,658.11
20	6,749.66	91.55	6,658.11	0.00
	\$134,993.10	\$17,670.10	\$117,323.00	

Estimated LOCAL Program Financing - EQUIPMENT

Finance Amount \$ 882,677
 Interest Rate 2.17%
 Term (years) 8
 Semi-Annual Payments

Payment #	Payment			Outstanding Balance
	Amount	Interest Portion	Principal Portion	
1	\$ 60,392.31	\$ 9,577.05	\$ 50,815.27	\$ 831,861.73
2	60,392.31	9,025.70	51,366.61	780,495.12
3	60,392.31	8,468.37	51,923.94	728,571.18
4	60,392.31	7,905.00	52,487.32	676,083.86
5	60,392.31	7,335.51	53,056.80	623,027.06
6	60,392.31	6,759.84	53,632.47	569,394.59
7	60,392.31	6,177.93	54,214.38	515,180.21
8	60,392.31	5,589.71	54,802.61	460,377.60
9	60,392.31	4,995.10	55,397.22	404,980.39
10	60,392.31	4,394.04	55,998.28	348,982.11
11	60,392.31	3,786.46	56,605.86	292,376.25
12	60,392.31	3,172.28	57,220.03	235,156.22
13	60,392.31	2,551.45	57,840.87	177,315.35
14	60,392.31	1,923.87	58,468.44	118,846.91
15	60,392.31	1,289.49	59,102.82	59,744.09
16	60,392.31	648.22	59,744.09	-
	\$966,277.01	\$83,600.01	\$882,677.00	