

## INFORMATIONAL MEMORANDUM

### Tukwila Metropolitan Park District

TO: **Tukwila Pool MPD Board**

FROM: **Ellen Gengler, TPMPD Budget Committee Chair**

DATE: **October 14, 2014**

SUBJECT: **Public Hearing 2015 Budget**

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#### **ISSUE**

Public hearing of the proposed 2015 operating budget.

#### **FINANCIAL IMPACT**

The TPMPD Board must adopt the 2015 budget by Dec. 31, 2014.

#### **BACKGROUND**

A Budget Committee was formed in August, 2014 to create and recommend both a Transitional 2014 budget and a 2015 budget.

#### **DISCUSSION**

The proposed 2015 budget includes revenues and expenditures for normal operations. Information from the proposed transitional budget is incorporated into the proposed 2015 budget document.

The Budget Committee is using a conservative model in their assumptions while creating the 2015 budget recommendation. The assumptions the Budget Committee will be including are as follows:

- Program Revenues in 2014 are estimated to be 15% below budget, therefore conservative 2015 revenue forecasts will keep those revenues at the 2014 budgeted level.
- Property Tax Levy revenue is forecasted to increase by 1%
- Salaried employee expenses are forecasted to decrease due to the new pay scale as a self operated entity.
- A State Audit is forecasted in 2015.
- Reserve balance of 15% achieved for the 2015 Budget.

The Budget Committee is changing the TPMPD budget format to include more line items in an effort to better track revenue and expenses.

Any changes from the October 22, 2014 regular meeting will be incorporated into the resolution prior to adoption.

#### **RECOMMENDATION**

The Board is being asked to consider the 2015 Tukwila Pool Metropolitan Park District budget ordinance at the October 22, 2014 regular board meeting and adopt the budget at either the November 13, 2014 special meeting or at the December 11, 2014 special meeting.

#### **ATTACHMENTS**

-Proposed 2015 Budget



Tukwila Pool Metropolitan Park District 2015 BUDGET

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 EST.	2015 BUDGET
<b>REVENUE</b>					
TAX REVENUE	\$680,186	\$681,288	\$704,395	\$704,395	\$718,483
<b>RETAIL SALES</b>					
PASSES	\$180,000	\$180,752	\$191,800	\$34,000	\$36,048
GENERAL ADMISSION				\$25,500	\$33,931
SPECIAL EVENTS & CAMPS					\$1,672
RENTALS SHORT TERM				\$18,000	\$21,900
SALE OF SWIM MERCHANDISE		\$1,116	\$2,000	\$1,800	\$2,190
LOCKERS				\$1,500	\$1,643
<b>TOTAL RETAIL SALES</b>				\$80,800	\$97,384
<b>NON RETAIL SALES</b>					
SWIM LESSONS				\$110,500	\$124,092
EX. CLASSES					\$2,273
RENTALS LONG TERM	\$31,000	\$50,723	\$54,510	\$20,000	\$30,000
SALE OF MERCHANDISE (VENDING)		\$1,558		\$1,200	\$1,000
<b>TOTAL NON RETAIL SALES</b>				\$131,700	\$157,365
<b>DONATIONS/FUNDRAISING/SPONSORSHIP</b>					
GRANTS & REBATES		\$2,963	\$1,000	\$100	\$10,000
INTEREST		\$3,059	\$30,000	\$10,000	
MISCELLANEOUS	\$38,066	\$250,081			\$1,200
<b>TOTAL REVENUE</b>	\$929,252	\$1,171,540	\$983,705	\$926,795	\$984,432
<b>EXPENSES</b>					
<b>ADMINISTRATION/OVERHEAD</b>					
GROUND LEASE	\$10,950	\$10,950	\$10,950	\$10,950	\$10,950
LEGAL FEES	\$6,240	\$12,013	\$14,000	\$25,000	\$20,000
WICA INSURANCE	\$9,912	\$8,672	\$11,000	\$10,185	\$11,000
BOOKKEEPING				\$3,200	\$16,000
CPA					\$2,000
HR SERVICES					\$5,000
BANK CHARGES					\$300
STATE AUDITOR					\$7,500
PUBLIC RECORDS/TRANSCRIPTION					\$6,000
MEETING EXPENSES					\$1,500
MISC. CONTRACTED PROF. SERVICES	\$100	\$8,638		\$4,250	\$2,000
INTERLOCAL CONTRACT	\$90,000	\$90,000	\$79,200	\$65,000	
<b>TOTAL ADMINISTRATION/OVERHEAD</b>	\$117,202	\$130,273	\$115,150	\$118,585	\$82,250

2015 Retail Sales include excise tax collected

New focus on fundraising & sponsors

Tukwila Pool Metropolitan Park District 2015 BUDGET

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 EST.	2015 BUDGET
<b>CAPITAL/ DEBT &amp; RESERVE SERVICES</b>					
CITY BRIDGE LOAN PAYMENT	\$88,245	\$80,135	\$121,458	\$121,458	\$121,458
BOND PAYMENT	\$85,605	\$113,130	\$113,130	\$113,130	\$113,130
CIP LIFECYCLE REPLACEMENT			\$50,000	\$50,000	\$50,000
RESERVE (DEMO?)	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
<b>TOTAL CAPITAL/DEBT/RESERVE SERVICES</b>	<b>\$203,850</b>	<b>\$223,265</b>	<b>\$314,588</b>	<b>\$314,588</b>	<b>\$314,588</b>
<b>WAGES</b>					
WAGES LIFEGUARD	\$118,000	\$131,720	\$140,000	\$170,000	\$70,000
WAGES INSTRUCTOR					\$35,000
WAGES HEAD GUARD					\$35,000
WAGES AQUATICS MANAGER	\$141,684	\$133,827	\$85,320	\$95,320	\$50,000
WAGES ASSISTANT AQUATICS MANAGER(S)			\$63,528	\$65,628	\$50,000
WAGES EXECUTIVE DIRECTOR		\$1,594	\$5,000	\$52,500	\$45,000
OVERTIME			\$5,000	\$2,000	\$2,000
<b>TOTAL WAGES</b>	<b>\$259,684</b>	<b>\$267,141</b>	<b>\$338,848</b>	<b>\$385,448</b>	<b>\$287,000</b>
<b>BENEFITS</b>					
FICA	\$19,773	\$20,369	\$22,005	\$29,489	\$21,995
UNEMPLOYMENT					\$8,610
DEPT. L&I	\$14,694	\$15,740	\$18,050	\$20,844	\$12,485
CAFETERIA PLAN/BENEFITS	\$47,308	\$42,945	\$48,707	\$50,395	\$21,750
<b>TOTAL BENEFITS</b>	<b>\$81,775</b>	<b>\$79,054</b>	<b>\$88,762</b>	<b>\$100,728</b>	<b>\$64,840</b>
<b>EMPLOYEE SUPPORT/EQUIPMENT</b>					
UNIFORMS					\$3,000
LIFEGUARD SUPPLIES			\$1,000	\$1,000	\$1,000
<b>TOTAL EMPLOYEE SUPPORT/EQUIPMENT</b>					<b>\$4,000</b>
<b>PROGRAM SUPPLIES</b>					
SWIM CLASS SUPPLIES					\$1,500
EXERCISE CLASS SUPPLIES					\$500
SPECIAL EVENT/CAMP SUPPLIES					\$500
<b>TOTAL PROGRAM SUPPLIES</b>					<b>\$2,500</b>
<b>MAINTENANCE/REPAIR SUPPLIES</b>					
CHEMICALS	\$6,500	\$6,720	\$7,375	\$8,000	\$8,000
JANITORIAL SUPPLIES					\$3,000
MAINTENANCE SUPPLIES					\$1,500
SMALL TOOLS/REPAIR SUPPLIES				\$500	\$500
<b>TOTAL MAINTENANCE REPAIR SUPPLIES</b>	<b>\$6,500</b>	<b>\$6,720</b>	<b>\$7,375</b>	<b>\$8,500</b>	<b>\$13,000</b>

Federal Withholding  
7.65%

Extra labor was not separately categorized.

Includes new Aquatics Manager for 4<sup>th</sup> Quarter 2014

3%

4.35%

15%

Tukwila Pool Metropolitan Park District 2015 BUDGET

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 EST.	2015 BUDGET
<b>OFFICE SUPPLIES/EQUIPMENT</b>					
OFFICE SUPPLIES	\$8,679	\$14,521	\$10,000	\$14,000	\$3,000
OFFICE FURNITURE				\$3,000	\$500
COMPUTER SUPPLIES				\$6,000	\$1,000
COMPUTER SERVICES				\$15,000	\$1,000
PRINTING/COPIER SUPPLIES				\$3,200	\$1,000
SOFTWARE/POS				\$11,000	\$2,000
<b>TOTAL OFFICE SUPPLIES</b>	\$8,679	\$14,521	\$10,000	\$52,200	\$8,500
<b>RESALE SUPPLIES</b>					
MERCHANDISE/VENDING		\$2,666	\$1,500	\$1,200	\$500
SWIM MERCHANDISE					\$1,000
<b>TOTAL RESALE SUPPLIES</b>		\$2,666	\$1,500	\$1,200	\$1,500
<b>COMMUNICATIONS/PUBLIC OUTREACH</b>					
TELEPHONE	\$4,000	\$2,096	\$2,200	\$3,900	\$4,200
POSTAGE/MAILING					\$500
INTERNET/WEBSITE/SERVER				\$2,000	\$6,000
ADVERTISING	\$4,000	\$7,901	\$10,000	\$10,000	\$10,000
SCHOLARSHIPS USED		\$7,586	\$10,000	\$10,000	\$10,000
<b>TOTAL COMMUNICATIONS/PUBLIC OUTREACH</b>	\$8,000	\$17,583	\$22,200	\$25,900	\$30,700
<b>MEMBERSHIP/TRAVEL/TRAINING</b>					
ADMINISTRATION MEMBERSHIP & DUES				\$600	\$600
AQUATICS MEMBERSHIP & DUES					\$500
SUBSCRIPTIONS					\$500
TRAVEL/CONFERENCES					\$500
TRAINING				\$2,000	\$2,500
<b>TOTAL MEMBERSHIP &amp; TRAVEL</b>				\$2,600	\$4,600
<b>RENTALS/LEASES</b>					
HEAVY EQUIPMENT	\$400	\$297	\$750		\$750
OFFICE EQUIPMENT					\$300
<b>TOTAL RENTAL/S/LEASES</b>	\$400	\$297	\$750		\$1,050

Tukwila Pool Metropolitan Park District 2015 BUDGET

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 EST.	2015 BUDGET
<b>REPAIRS/MAINTENANCE CONTRACTED</b>					
FACILITY REPAIRS	\$20,000	\$19,540	\$20,800	\$29,655	\$5,000
FACILITY MAINTENANCE					\$1,000
LANDSCAPING					\$2,400
JANITORIAL					\$9,600
SECURITY SERVICES					\$1,400
EQUIPMENT MAINTENANCE					\$6,000
EQUIPMENT REPAIRS					\$2,250
OFFICE EQUIPMENT					\$500
<b>TOTAL REPAIRS/MAINTENANCE CONTRACTED</b>	\$20,000	\$19,540	\$20,800	\$29,655	\$28,150
<b>UTILITIES</b>					
GAS	\$103,120	\$67,453	\$80,000	\$72,000	\$48,000
ELECTRIC					\$17,065
WATER					\$5,905
SEWER					\$9,201
SURFACE WATER					\$118
GARBAGE					\$1,800
<b>TOTAL UTILITIES</b>	\$103,120	\$67,453	\$80,000	\$72,000	\$82,089
<b>TAXES, LICENSES &amp; FEES</b>					
SALES / EXCISE TAX					\$8,448
BUSINESS LICENSES					\$500
RGRL FEE					\$500
ANNUAL PERMITS					\$600
CREDIT CARD FEES	\$3,400	\$4,434	\$4,500	\$4,600	\$4,800
MISCELLANEOUS	\$5,000	\$5,240	\$5,200	\$5,200	\$1,000
<b>TOTAL TAXES, LICENSES &amp; FEES</b>	\$8,400	\$9,674	\$9,700	\$9,800	\$14,848
<b>TOTAL EXPENSES</b>	\$817,610	\$838,187	\$1,009,673	\$1,121,204	\$939,615
<b>TRANSFER TO FUND 633</b>					
		\$70,048			
<b>FUND BALANCE</b>					
CHANGE IN FUND BALANCE	\$111,642	\$263,305	-\$25,968	-\$194,409	\$44,817
BEGINNING FUND BALANCE	\$197,605	\$66,125	\$432,786	\$319,430	\$158,752
<b>ENDING FUND BALANCE</b>	\$309,247	\$319,430	\$406,818	\$125,021	\$203,569

Utilities were not separately categorized

Overage from Capital Improvement Project