

INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Ellen Gengler, TPMPD Budget Committee Chair

DATE: November 4, 2014

SUBJECT: 2015 Budget

ISSUE

Approval of resolution adopting the 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. The proposed budget for 2015 was distributed to the Board on October 17, 2014 and discussed at the Oct. 22, 2014 meeting.

DISCUSSION

Changes to the budget are summarized below.

- The Projected Year End amounts reflect updated information from the Operator, IT Committee and MPD Employee salaries.
- The 2015 Budget line items were updated to reflect new estimates provided by the above sources and reflects the Board's Policy of funding the CIP/Reserve at \$80,000/year.
- The proposed 2015 Budget ending fund balance reserve is 16.7%

RECOMMENDATION

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

ATTACHMENTS

Proposed 2015 Budget
Resolution in draft form

DRAFT

Tukwila Metropolitan Park District

Resolution No. _____

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT ADOPTING THE ANNUAL BUDGET OF THE METROPOLITAN PARK DISTRICT FOR THE FISCAL YEAR 2015.

WHEREAS, the Board of Commissioners has been presented a budget and estimate of monies required to meet public expenses for the Tukwila Pool Metropolitan Park District for the year 2015; and

WHEREAS, a public hearing on the proposed budget was advertised and held on October 22, 2014;

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

Section 1. The Board of Commissioners of the Tukwila Pool Metropolitan Park District hereby adopts the document entitled "Tukwila Pool Metropolitan Park District 2015 Budget," incorporated by this reference as if fully set forth herein.

Section 2. The total of the estimated revenues and appropriations for the Tukwila Pool Metropolitan Park District is \$1,091,184.00.

Section 3. A complete copy of the final budget for 2015, 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 POOL METROPOLITAN PARK DISTRICT at a Regular Meeting thereof this _____ day of _____, 2014.

ATTEST/AUTHENTICATED:

Kate Kruller, Clerk of the Board

*De'Sean Quinn, President
Board of Commissioners*

APPROVED AS TO FORM BY:

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

Brian Snure, Commission Attorney

Attachment: Tukwila Pool Metropolitan Park District 2015 Budget

Tukwila Pool Metropolitan Park District 2015 BUDGET

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 EST.	2015 BUDGET
REVENUE					
TAX REVENUE	\$680,186	\$681,288	\$704,395	\$704,395	\$716,043
RETAIL SALES					2015 Retail Sales include excise tax collected
PASSES	\$180,000	\$180,752	\$191,800	\$30,000	\$36,048
GENERAL ADMISSION				\$32,100	\$33,931
SPECIAL EVENTS & CAMPS					\$1,672
RENTALS SHORT TERM				\$14,715	\$21,900
SALE OF SWIM MERCHANDISE		\$1,116	\$2,000	\$2,200	\$2,190
LOCKERS				\$1,560	\$1,643
TOTAL RETAIL SALES				\$80,575	\$97,384
NON RETAIL SALES					
SWIM LESSONS				\$95,804	\$124,092
EX. CLASSES					\$2,273
RENTALS LONG TERM	\$31,000	\$50,723	\$54,510	\$42,110	\$30,000
SALE OF MERCHANDISE (VENDING)		\$1,558		\$1,500	\$1,500
TOTAL NON RETAIL SALES				\$139,414	\$157,865
DONATIONS/FUNDRAISING/SPONSORSHIP			\$1,000	\$1,150	\$1,000
GRANTS & REBATES		\$2,963	\$30,000	\$21,698	
INTEREST		\$3,059			\$1,200
MISCELLANEOUS	\$38,066	\$250,081		-\$200	
TOTAL REVENUE	\$929,252	\$1,171,540	\$983,705	\$947,032	\$973,492
EXPENSES					
ADMINISTRATION/OVERHEAD					
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				\$4,000	\$20,600
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	
TOTAL ADMINISTRATION/OVERHEAD	\$117,202	\$130,273	\$115,150	\$119,385	\$86,850

Tukwila Pool Metropolitan Park District 2015 BUDGET

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 EST.	2015 BUDGET
CAPITAL/ DEBT & RESERVE SERVICES					
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
TOTAL CAPITAL/DEBT/RESERVE SERVICES	\$203,850	\$223,265	\$314,588	\$314,588	\$314,588
WAGES					
WAGES LIFE GUARD	\$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	\$93,655	\$50,000
WAGES ASSISTANT AQUATICS MANAGER(S)			\$63,528	\$65,628	\$50,000
WAGES EXECUTIVE DIRECTOR		\$1,594	\$45,000	\$45,375	\$45,000
OVERTIME			\$5,000	\$2,000	\$2,000
TOTAL WAGES	\$259,684	\$267,141	\$338,848	\$376,658	\$287,000
BENEFITS					
FICA	\$19,773	\$20,369	\$22,005	\$29,264	\$21,995
UNEMPLOYMENT					\$8,610
DEPT. L&I	\$14,694	\$15,740	\$18,050	\$24,000	\$12,485
CAFETERIA PLAN/BENEFITS	\$47,308	\$42,945	\$48,707	\$50,395	\$21,750
TOTAL BENEFITS	\$81,775	\$79,054	\$88,762	\$103,659	\$64,840
EMPLOYEE SUPPORT/EQUIPMENT					
UNIFORMS					\$3,000
LIFEGUARD SUPPLIES				\$1,000	\$1,000
TOTAL EMPLOYEE SUPPORT/EQUIPMENT				\$1,000	\$4,000
PROGRAM SUPPLIES					
SWIM CLASS SUPPLIES					\$1,500
EXERCISE CLASS SUPPLIES					\$500
SPECIAL EVENT/CAMP SUPPLIES					\$500
TOTAL PROGRAM SUPPLIES					\$2,500
MAINTENANCE/REPAIR SUPPLIES					
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
TOTAL MAINTENANCE REPAIR SUPPLIES	\$6,500	\$6,720	\$7,375	\$8,500	\$13,000

Extra labor was not separately categorized.

Includes new Aquatics Manager for 4th Quarter 2014

Federal Withholding 7.65%

3%
4.35%
15%

Tukwila Pool Metropolitan Park District 2015 BUDGET

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 EST.	2015 BUDGET
OFFICE SUPPLIES/EQUIPMENT					
OFFICE SUPPLIES	\$8,679	\$14,521	\$10,000	\$11,000	\$3,000
OFFICE FURNITURE				\$3,000	\$500
COMPUTER SUPPLIES				\$39,100	\$1,000
COMPUTER SERVICES				\$15,000	\$1,000
PRINTING/COPIER SUPPLIES				\$5,500	\$2,500
SOFTWARE/POS				\$11,000	\$3,000
TOTAL OFFICE SUPPLIES	\$8,679	\$14,521	\$10,000	\$84,600	\$11,000
RESALE SUPPLIES					
MERCHANDISE/VENDING		\$2,666	\$1,500	\$1,200	\$500
SWIM MERCHANDISE					\$1,000
TOTAL RESALE SUPPLIES		\$2,666	\$1,500	\$1,200	\$1,500
COMMUNICATIONS/PUBLIC OUTREACH					
TELEPHONE	\$4,000	\$2,096	\$2,200	\$3,900	\$4,200
POSTAGE/MAILING					\$500
INTERNET/WEBSITE/SERVER				\$400	\$6,000
ADVERTISING	\$4,000	\$7,901	\$10,000	\$10,000	\$9,500
TRANSLATION SERVICES				\$2,275	\$500
SCHOLARSHIPS USED		\$7,586	\$10,000	\$10,000	\$10,000
TOTAL COMMUNICATIONS/PUBLIC OUTREACH	\$8,000	\$17,583	\$22,200	\$26,575	\$30,700
MEMBERSHIP/TRAVEL/TRAINING					
ADMINISTRATION MEMBERSHIP & DUES				\$600	\$600
AQUATICS MEMBERSHIP & DUES					\$500
SUBSCRIPTIONS					\$500
TRAVEL/CONFERENCES					\$500
TRAINING				\$2,000	\$2,500
TOTAL MEMBERSHIP & TRAVEL				\$2,600	\$4,600
RENTALS/LEASES					
HEAVY EQUIPMENT	\$400	\$297	\$750	\$750	\$750
OFFICE EQUIPMENT					\$300
TOTAL RENTALS/LEASES	\$400	\$297	\$750	\$750	\$1,050

Tukwila Pool Metropolitan Park District 2015 BUDGET

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 EST.	2015 BUDGET
REPAIRS/MAINTENANCE CONTRACTED					
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
TOTAL REPAIRS/MAINTENANCE CONTRACTED	\$20,000	\$19,540	\$20,800	\$29,655	\$28,150
UTILITIES					
GAS	\$103,120	\$67,453	\$80,000	\$70,000	\$48,000
ELECTRIC					\$17,965
WATER					\$5,905
SEWER					\$9,201
SURFACE WATER					\$118
GARBAGE					\$1,800
TOTAL UTILITIES	\$103,120	\$67,453	\$80,000	\$70,000	\$82,069
TAXES, LICENSES & FEES					
SALES / EXCISE TAX					\$8,448
BUSINESS LICENSES					\$500
RGRL FEE					\$500
ANNUAL PERMITS					\$600
CREDIT CARD FEES	\$3,400	\$4,434	\$4,500	\$4,400	\$4,800
MISCELLANEOUS	\$5,000	\$5,240	\$5,200	\$5,200	\$1,000
TOTAL TAXES, LICENSES & FEES	\$8,400	\$9,674	\$9,700	\$9,600	\$14,848
TOTAL EXPENSES	\$817,610	\$838,187	\$1,009,673	\$1,148,770	\$946,715
TRANSFER TO FUND 633		\$70,048			
FUND BALANCE					
CHANGE IN FUND BALANCE	\$111,642	\$263,305	-\$25,968	-\$201,738	\$26,777
BEGINNING FUND BALANCE	\$197,605	\$56,125	\$432,786	\$319,430	\$117,692
ENDING FUND BALANCE	\$309,247	\$319,430	\$406,818	\$117,692	\$144,469

Utilities were not separately categorized

Overage from Capital Improvement Project