

# Tukwila Pool Metropolitan Park District

Resolution No. 2016- 12

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT, ADOPTING THE ANNUAL BUDGET OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT FOR THE FISCAL YEAR 2017**

**WHEREAS**, the TPMPD Finance Committee submitted to the Board of Commissioners a budget and estimate of monies required to meet public expenses for the Tukwila Pool Metropolitan Park District for the year 2017; and

**WHEREAS**, a public hearing on the proposed budget was noticed and held on November 14, 2016;

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

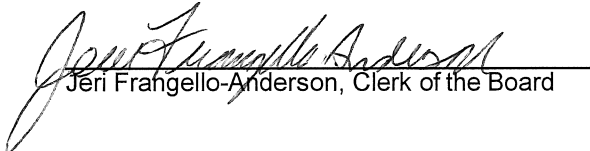
**Section 1.** The Board of Commissioners of the Tukwila Pool Metropolitan Park District hereby adopts the 2017 Tukwila Pool Metropolitan Park District Budget, incorporated by this reference as fully set forth herein.

**Section 2.** The total of the estimated revenues and appropriations for the Tukwila Pool Metropolitan Park District is \$1,327,686.

**Section 3.** A complete copy of the final budget for 2017, as adopted, together with a copy of this adopting resolution, shall be transmitted by the Executive Director 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 12 day of DECEMBER, 2016.

ATTEST/AUTHENTICATED:

  
Jeri Frangello-Anderson, Clerk of the Board

  
Vanessa Zaputil, President, Board of Commissioners

Passed by the Commission: 12/12/2016  
Resolution Number: 2016-12

Attachment: 2017 Tukwila Pool Metropolitan Park District Budget

**Tukwila Pool Metropolitan Park District  
2017 Budget - FINAL**

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimated	2017 Proposed
1	<b>Unrestricted Opening Balance</b>	Notes on 2017 numbers	440,537	247,861	198,375.00	198,375.00	238,546.00
Income							
2	General Property Tax			(14)			
3	Real and Personal Property Tax	Based on estimates provided by King County	704,395	753,195	790,492.00	797,623.00	862,277.00
4	<b>Total 311 General Property Tax</b>		<b>704,395</b>	<b>753,195</b>	<b>790,492.00</b>	<b>797,623.00</b>	<b>862,277.00</b>
5	Local Retail Sales & Use Taxes						
6	Sales Tax Collected	9.5% of taxable sales		2,707	5,738.00	5,800.00	5,453.00
7	<b>Total 313 Local Retail Tax</b>			<b>2,707</b>	<b>5,738.00</b>	<b>5,800.00</b>	<b>5,453.00</b>
8	Merchandise		2,000				
9	Taxed Merchandise	Gatorade, goggles, swimcaps, shirts, etc.		33	1,700.00	2,900.00	3,000.00
10	Untaxed Merchandise	all consumable products sold (except Gatorade)		334	700.00	1,950.00	1,900.00
11	<b>Total 341 Merchandise</b>		<b>2,000</b>	<b>367</b>	<b>2,400.00</b>	<b>4,850.00</b>	<b>4,900.00</b>
12	Cultural and Recreation						
13	Activity Fees (General Passes) Taxable			16,871	20,400.00	21,500.00	22,500.00
14	Activity Fees (General Admissions) Taxable			27,757	31,200.00	28,000.00	27,000.00
15	Activity Fees (Special Events) Taxable			480	1,800.00	1,700.00	1,600.00
16	Program Fees (Swim Classes) Non-taxable	2016 Budget did not take scholarships into account. 33% increase for 2017 subject to add'l staffing		65,808	80,000.00	63,000.00	93,000.00
17	Program Fees (Exercise Classes) Non-taxable	our portion after split with partner		1,270	1,500.00	850.00	800.00
18	Program Fees (Lifeguard Classes)	reported incorrectly in 2016			1,000.00	-	1,000.00
19	Other Fees (pass through to Red Cross)	reported incorrectly in 2016			200.00	100.00	300.00
20	<b>Total 347 Cultural and Recreation</b>		<b>191,800</b>	<b>112,186</b>	<b>136,100.00</b>	<b>115,150.00</b>	<b>146,200.00</b>

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
21	Interest						
22	Interest Earnings			949	850.00	2,800.00	2,500.00
23	<b>Total 361 Interest</b>		-	<b>949</b>	<b>850.00</b>	<b>2,800.00</b>	<b>2,500.00</b>
24	Rents, Leases and Concessions						
25	Rentals (Short-Term, One Time) Taxable	Provide customer information		33,734	3,600.00	2,850.00	3,000.00
26	Equipment and Locker Rentals - Taxable			247	1,000.00	800.00	1,200.00
27	Rentals (Long-Term/Contracted) Non-taxable	Provide customer information		12,138	42,000.00	58,475.34	50,000.00
28	<b>Total 362 Rents, Leases and Concessions</b>		<b>54,510</b>	<b>46,119</b>	<b>46,600.00</b>	<b>62,125.34</b>	<b>54,200.00</b>
29	Contributions from Private Sources		30,000	312			
30	Cash Donations	Not tax deductible	1,000		250.00	250.00	250.00
31	Gifts In-Kind	Not tax deductible					
32	<b>Total 367 Contributions</b>		<b>31,000.00</b>	<b>312.00</b>	<b>250.00</b>	<b>250.00</b>	<b>250.00</b>
33	Miscellaneous Income - Unapplied Cash Income	Provide customer information				-	
34	Other Miscellaneous Revenue	provide detail if used		2,752		110.78	
35	Adult Free Passes Applied	20% of those distributed				50.00	60.00
36	Youth Free Passes Applied	20% of those distributed				200.00	300.00
37	Scholarship Funds Applied	Include name of recipient	(-10,000)	1,992	10,000.00	9,958.50	10,000.00
38	<b>Total 369 Miscellaneous Revenue</b>		<b>(-10,000)</b>	<b>4,744</b>	<b>10,000.00</b>	<b>10,319.28</b>	<b>10,360.00</b>
39	Nonrevenue Transfers In						
40	Transfers In from Capital Improvement Fund			-	50,000.00	50,000.00	
41	<b>Total 397 Transfers-In</b>			<b>-</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>-</b>
42	<b>Total Income</b>		<b>973,705</b>	<b>920,579</b>	<b>1,042,430.00</b>	<b>1,048,917.62</b>	<b>1,086,140.00</b>

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
43	Expenses						
44	<b>Board Expenditures</b>						
45	BOC Stipend	3 @ \$114 per meeting x 15 meetings		-	5,000.00	1,710.00	5,130.00
46	BOC Supplies						
47	BOC Office Supplies	business cards, etc		-	250.00	56.86	100.00
48	BOC Equipment	Gavel, nameplates, etc.		-	200.00	200.00	100.00
49	BOC Meeting Food	retreat		-	250.00	191.91	250.00
50	BOC Services			5,288			
51	Consultant Fees			-	500.00	23.50	500.00
52	Transcription Services	\$360 per meeting (avg.) x 15 meetings		-	3,200.00	5,432.00	5,400.00
53	Meeting Site Rental			-	1,000.00	720.00	600.00
54	Public Records Request			1,674	1,000.00	16.43	500.00
55	BOC Travel (non-development)	Mileage, ferries, parking, gas, etc.		-	200.00	-	200.00
56	BOC Development			-			
57	Travel/Transportation	For development purposes only		-	200.00	58.45	200.00
58	Tuition/Registration Fees			-	650.00	250.00	650.00
59	BOC Notices/Ads	For posting legal notices or ED position			1,000.00	812.73	200.00
60	BOC Intergovernmental Costs						
61	Election Costs	billed in 2018 for the 2017 election cycle		-	5,900.00	5,988.43	-
62	<b>Total 576.20.100 Board Expenditures</b>		-	<b>6,962.00</b>	<b>19,350.00</b>	<b>15,460.31</b>	<b>13,830.00</b>
63	<b>Executive Expenditures</b>						
64	Executive Salaries & Wages						
65	Wages Executive Director	(*2016 Actual includes Admin Dir for 2 months)	45,000	36,800	45,000.00	45,729.00	46,456.00
66	Other Taxable Compensation (Benefit Stipend)	(*see note above)		-	6,750.00	6,859.00	6,968.00
67	Executive Personnel Benefits						
68	Non-Taxable Benefits	Coded incorrectly in 2016					

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
69	FICA	TPMPD's contribution (6.2%+1.45%)*	2,922	2,820	3,646.00	4,023.00	4,087.00
70	Unemployment	TPMPD's contribution (5.5% up to \$44K)*	-	598	912.00	2,892.00	2,420.00
71	L & I	TPMPD's contribution	2,397	285	456.00	129.00	122.00
72	Taxable Benefits (non-cash)				-		-
73	Staff Development						
74	Travel/Transportation	For development purposes only			200.00		70.00
75	Tuition/Registration Fees				500.00		500.00
76	Travel (non-development)	Mileage, ferries, parking, gas, etc.			650.00	82.42	200.00
77	<b>Total 576,20,200 Executive Expenditures</b>		<b>50,319.00</b>	<b>40,503.00</b>	<b>58,114.00</b>	<b>59,714.42</b>	<b>60,823.00</b>
78	<b>Shared Expenditures</b>						
79	Shared Salary & Wages						
80	Bookkeeper	part time (10 hrs week)			12,500.00	10,098.00	7,500.00
81	FICA	TPMPD's contribution				114.75	575.00
82	Unemployment	TPMPD's contribution				82.50	450.00
83	L&I	TPMPD's contribution				12.39	70.00
84	Shared Supplies						
85	Office/Computer Supplies (consumable)						
86	Office Supplies (consumables)		10,000	1,597	1,000.00	800.00	1,000.00
87	Printing Supplies (consumables)	Includes ink for small printer, paper, envelopes		3,891	900.00	800.00	800.00
88	Office Equipment (non-consumables)	includes sign stands, furniture, staplers, etc.		687	1,000.00	1,000.00	1,000.00
89	Computer Equipment (replacement)	replacement laptop or desktops					1,000.00
90	Shared Services						
91	IT/Computer Service			6,483	3,400.00	1,000.00	1,000.00
92	Legal Services		14,000	26,316	13,750.00	7,500.00	10,000.00
93	Communication Services			165			
94	Telephone	Century Link, Integra (no longer in use)	2,200	9,367	2,190.00	181.28	-
	Postage			603	500.00	56.00	200.00

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
95							
96	Website & email hosting	Rackspace & Bluehost		388	500.00	1,243.95	1,300.00
97	Internet/VoIP Phones	Broadview phone & T9 & Comcast public WiFi		2,973	7,500.00	7,750.00	7,750.00
98	Software Programs/Subscriptions (non-financial)	Office (\$850), Adobe DC (\$200), When to Work (\$360)		30	720.00	1,433.00	1,500.00
99	Advertising/Posting Fees	For posting Aquatics Mgr. position only				300.00	200.00
100	Printing & Copying Services	For Ricoh & other non-program printing services			3,000.00	4,460.00	4,700.00
101	Bank Charges			1,576	1,800.00	2,280.00	2,300.00
102	Payroll Services				2,820.00	4,900.00	5,000.00
103	Membership Dues	include description		552	960.00	700.00	1,000.00
104	Miscellaneous Services	note how used in detail	5,200	8,822	1,000.00		500.00
105	Risk Management Services						
106	Security & Fire Alarm			4,450	4,170.00	4,000.00	4,200.00
107	Pest Control			-	800.00	655.13	700.00
108	Insurance		11,000	12,420	12,420.00	12,611.95	12,612.00
109	Fingerprinting (WSP)	\$52.75 per person x 18 people + supplies				1,000.00	800.00
110	Financial Services						
111	CPA Services	Including assistance with State Audit		17,750	10,000.00	9,000.00	10,000.00
112	Software Programs (financial)	QuickBooks Online Subscription			500.00	500.00	500.00
113	Shared Intergovernmental Services						
114	External Taxes and Operating Assessments	include description		-	5,000.00	49.00	1,000.00
115	Washington Business License			-			-
116	Tukwila Business License			-			-
117	Annual Permits	King Co Health		799	800.00	593.00	600.00
118	Interlocal Agreements		79,200				-
119	State Audit	to be conducted in 2017		13,186	5,000.00		13,500.00
120	<b>Total 576,20,300 Shared Expenditures</b>		<b>121,600.00</b>	<b>112,055.00</b>	<b>92,230.00</b>	<b>73,120.95</b>	<b>91,757.00</b>

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
121							
122	<b>Swimming Pool Expenditures</b>						
123	Swimming Pool Salaries and Wages						
124	Lifeguards	includes add'l coverage + adjusted wage rate	140,000	82,781	65,116.00	72,000.00	96,000.00
125	Instructors	includes adjusted rates + expanded swim lessons		46,289	32,642.00	40,300.00	52,000.00
126	Head Guards			50,759	43,275.00	36,115.08	-
127	Aquatics Manager		148,848	54,178	55,000.00	51,721.15	55,000.00
128	Assistant Aquatics Managers			25,564	40,000.00	36,000.00	75,000.00
129	Front Office			37,140	45,197.00	40,500.00	44,000.00
130	Overtime		5,000		-	-	-
131	Other Taxable Compensation (Benefit Stipend)			500	14,520.00	12,627.40	19,500.00
132	Miscellaneous Payroll (Garnishment)	not a pool expense				14.27	
133	Swimming Pool Personnel Benefits						
134	Non-Taxable Benefits						
135	FICA	TPMPD's contribution (6.2%+1.45%)	19,083	22,740	22,850.00	21,628.46	26,124.00
136	Unemployment	TPMPD's contribution (5.5% up to \$44K)		4,824	5,712.00	15,264.84	18,178.00
137	L&I	TPMPD's contribution	15,653	2,304	2,856.00	9,000.00	9,500.00
138	Other Benefits (non-cash)		48,707				-
139	Swimming Pool Supplies						
140	Program Supplies and Equipment						
141	Exercise Classes			248	200.00	179.40	200.00
142	Swim Classes/Instruction			1,913	1,800.00	800.00	1,200.00
143	Special Events			1,430	1,400.00	1,100.00	1,400.00
144	Staff Uniforms	to cover all required uniform pieces		940	2,000.00	2,000.00	1,700.00
145	Safety Supplies Equipment			3,250	2,250.00	1,500.00	1,700.00
148	Maintenance and Repairs Supplies						
146	Pool Chemicals		7,375	9,327	10,634.00	10,100.00	11,000.00
147	Janitorial Supplies			5,501	4,400.00	5,900.00	6,000.00
149	Tools and Equipment	Include description		344	600.00	4,000.00	1,500.00
150	Landscaping Supplies			-	500.00	385.18	500.00

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
151							
152							
153	Resale Inventory		1,500		1,200.00	3,400.00	2,600.00
154	Miscellaneous Supplies	Include description			200.00	150.00	200.00
155	Swimming Pool Services						
156	Transaction Services/Merchant Fees	Rec 1 Services, Credit Card processing fees	4,500	5,379	4,800.00	6,451.00	6,500.00
157	Translation Services			-	500.00	766.21	500.00
158	Advertising & Promotion		10,000	6,177			
159	Outreach & Marketing Services	add'l services as needed					4,000.00
160	Graphic Design	Brochures			3,000.00	990.00	2,000.00
161	Printing & Copying	For brochures, banners, etc.			4,000.00	4,000.00	4,000.00
162	Ads/Postings	pool staff & program promotion only			600.00	800.00	800.00
163	Promotional giveaways	program promotion only			1,000.00	521.67	800.00
164	Staff Development						
165	Travel/Transportation	For pool staff only		50	-		-
166	Tuition/Registration Fees	Lifeguard re-cert (staff only), mgmt training & WSI or equivalent?		391	2,250.00	900.00	4,500.00
167	Rentals and Leases						
168	Equipment	regular maintenance projects (non-CIP)	750		1,000.00	452.00	500.00
169	Facility Ground Lease	Tukwila School District	10,950	10,950	11,497.00	11,497.00	11,497.00
170	Utilities		80,000				
171	Electrical			25,719	16,000.00	15,100.00	16,000.00
172	Gas			46,558	48,000.00	47,500.00	49,000.00
173	Water			4,077	4,200.00	5,100.00	5,100.00
174	Sewer			4,169	7,920.00	1,500.00	4,200.00
175	Garbage Collection			-	900.00		1,000.00
176	Storm Drain						-
177	Other Utilities						-
178	Repairs and Maintenance Services						
	Maintenance/Janitorial Service						
	Landscaping/Groundskeeping Svcs						



	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
179							
180							
181	Facility Repairs/Maintenance	non CIP	20,800	33,122	20,000.00	16,000.00	20,000.00
182	Equipment Repairs/Maintenance	non CIP		1,367	4,000.00	3,000.00	4,000.00
183	Travel (non-development)	Mileage, ferries, parking, gas, etc.			200.00		200.00
184	Miscellaneous Services						
185	Scholarship Fund (Swim Lesson Fees)			1,992	10,000.00	9,958.50	10,000.00
186	Red Cross	Certification fees for Lifeguarding classes (non-staff)			200.00	991.00	780.00
187	Aerobics Partner (pass through)						
188	Other Services	Record all misc in detail for future budgeting		1,232	1,000.00		500.00
189	Adult Free Passes	20% of those distributed				50.00	60.00
190	Youth Free Passes	20% of those distributed				200.00	300.00
191	<b>Total 576.20.400 Swimming Pool Expenditures</b>		<b>513,166.00</b>	<b>491,215.00</b>	<b>493,419.00</b>	<b>490,463.16</b>	<b>569,539.00</b>
192	Sales Tax Paid			4,729	5,738.00	5,505.00	5,453.00
193	<b>Total 586.00.300 Sales Tax</b>			<b>4,729</b>	<b>5,738.00</b>	<b>5,505.00</b>	<b>5,453.00</b>
194	Debt Service Principle						
195	City Bridge Loan (Principle)		121,458	103,601	105,692.00	105,692.00	107,826.00
196	Loans and Bonds (Principle)		113,130	99,507	93,737.00	93,737.00	96,428.00
197	<b>Total 591.76.300 Debt Service Principle</b>		<b>234,588</b>	<b>203,108</b>	<b>199,429.00</b>	<b>199,429.00</b>	<b>204,254.00</b>
198	Debt Service Interest						
199	City Bridge Loan (Interest)				15,766.00	15,766.00	13,632.00
200	Loans and Bonds (Interest)			31,479	19,393.00	19,393.00	16,702.00
201	<b>Total 592.76.300 Debt Service Interest</b>			<b>31,479</b>	<b>35,159.00</b>	<b>35,159.00</b>	<b>30,334.00</b>
202	Park Facility Improvements and New Construction						
205	CIP Supplies				25,000.00	25,917.53	
206	CIP Services	Exterior Sign			25,000.00	23,977.25	15,000.00
203	<b>Total 595.76.300 Park Facility Improvements (CIP)</b>				<b>50,000.00</b>	<b>49,894.78</b>	<b>15,000.00</b>
204	Transfers Out						
207	Transfers Out to Capital Improvement Fund		80,000	80,000	80,000.00	80,000.00	85,000.00

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
208							
209							
210	Total 597.00.300 Transfer Out		80,000	80,000	80,000.00	80,000.00	85,000.00
	Total Expenses		999,673	970,051	1,033,439	1,008,747	1,075,990
211							
212	Opening Balance		440,537	247,861	198,375.00	198,375.00	238,546.00
213	Total Income		973,705	920,579	1,042,430.00	1,048,917.62	1,086,140.00
214	Total Expenses		(999,673)	(970,051)	(1,033,439.00)	(1,008,746.62)	(1,075,990.00)
	Ending Balance		414,569	198,389	207,366.00	238,546.00	248,696.00
			2014 Budgeted	2015 Actual	2016 Budget	2016 YE Estimate	2017 Proposed

**CIP FUND 2017  
Projected Budget**

215	Unrestricted Opening Balance	2015 Adopted Budget	2016 Adopted Budget	2016 Year End Estimate	2017 Budget
216		\$140,000	\$220,000	\$220,000	\$250,105
217	Revenues				
	Transfer in from General Fund	\$80,000	\$80,000	\$80,000	\$85,000
218	Expenditures				
219	Ending Balance	\$220,000	\$250,000	\$250,105	\$335,105