

Tukwila Metropolitan Park District

Resolution No. 17

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 2014.

WHEREAS, the City of Tukwila has submitted to the Board of Commissioners a budget and estimate of monies required to meet public expenses for Tukwila Metropolitan Park District for the year 2014; and

WHEREAS, a Public Hearing on the proposed budget was advertised and held on October 21, 2013;

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

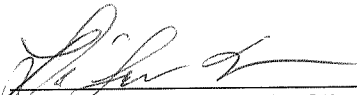
Section 1. The Board of Commissioners of the Tukwila Metropolitan Park District hereby adopts the document entitled "Tukwila Metropolitan Park District 2014 Budget," incorporated by this reference as if fully set forth herein.

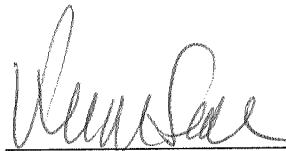
Section 2. The total of the estimated revenues and appropriations for the Tukwila Metropolitan Park District is \$1,414,242.

Section 3. A complete copy of the final budget for 2014, 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 Special Meeting thereof this 16TH day of December, 2013.

ATTEST/AUTHENTICATED:


De'Sean Quinn, Clerk of the Board


Verna Seal, President, Board of Commissioners

APPROVED AS TO FORM BY:


Snure Law Office, PSC, Commission Attorney

Filed with the Clerk: 12-11-13
Passed by the Commission: 12-16-13
Resolution Number: 17

Attachment: Metropolitan Park District 2014 Budget

Tukwila Pool Metropolitan Park District 2014 Proposed Budget



Joe Duffie

Dennis Robertson

Allan Ekberg

Verna Seal, 2013 Board President

Kathy Hougardy

De'Sean Quinn, 2013 Clerk of the Board

Kate Kruller

Tukwila Metropolitan Park District

Vision, Goals, & Objectives Summary

Mission: The mission of the Tukwila Pool Metropolitan Park District (MPD) is to provide the best run municipal aquatics program in the state.

Vision: To provide a sustainable and efficient pool that exceeds the community's needs.

Goals: A. To operate a financial self-sustaining aquatics program.

- a. Develop long term plan
- b. Ensure efficient operations
- c. Capitalize on grants/funding opportunities
- d. Develop business partnerships

B. To provide a pool that is a safe haven.

- a. Maintain and provide continued training to ensure qualified lifeguards and staff
- b. Ensure a safe and healthy place to recreate and learn
- c. Protect kids
- d. Coordinate water safety education

C. To be welcoming and inclusive to all.

- a. Create an inviting facility
- b. Address transportation needs
- c. Maintain high performance employees
- d. Eliminate barriers

D. To maintain and support community involvement in the pool.

- a. Address transportation for kids
- b. Promote swimming within school district(s) physical education programs
- c. Develop regional partnerships
- d. Growing investments

E. To provide creative and relevant programs

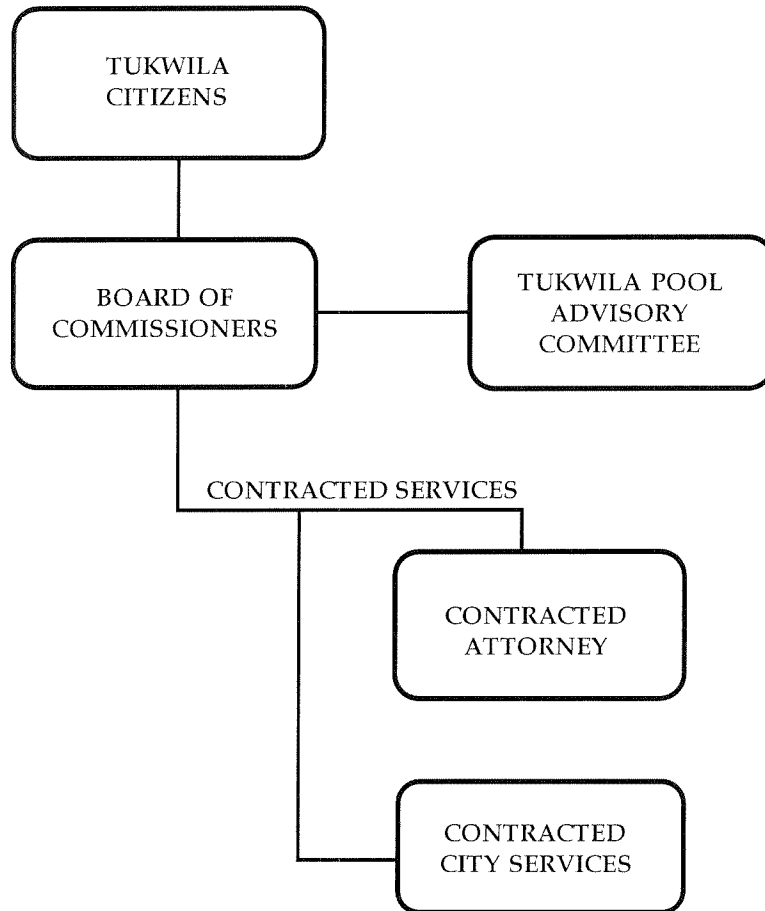
- a. Provide long-term aquatic operations
- b. Deliver swim opportunities to all in the District
- c. Have the best swim team in the state
- d. Offer free open swim – community swim

F. To provide annual performance reporting to the community.

G. Continue to review governance.

2014 PRELIMINARY BUDGET

Metropolitan Park District



Goals & Accomplishments

DEPARTMENT: N/A

FUND: Agency

RESPONSIBLE MANAGER: Verna Seal

DIVISION: N/A

FUND NUMBER: 630

POSITION: Board President 2013

Description

The mission of the Tukwila Pool Metropolitan Park District (TMPD) is to promote and provide social, cultural, physical and safe swimming activities, lessons, and events for participants of all ages and abilities during their leisure time.

The Tukwila Pool Metropolitan Park District will provide lessons and open swims year-round. The aquatic staff, which include both part and full-time employees, are contracted resources used to conduct these water and swimming services and programs for the community. Fees are collected in an effort to offset operational costs.

2013 Accomplishments

- Increased revenues for April –July of 2013 8.8% over the same period in 2012.
- Implemented a resident and non-resident fee structure for passes.
- Developed additional materials for the pool's Employee Manual including a more detailed emergency action plan and updated procedures for processes in the renovated facility.
- Coached the Tukwila Turtles Special Olympics Swim team to be one of the largest teams participating at state level. Turtles athletes brought home 34 ribbons and medals in 2013 from the Washington State Aquatics Meet.
- Developed and implemented a long term marketing plan for the Pool and programs.
- Piloted an afterschool swimming program for middle school students in partnership with Community Schools Collaboration.
- Developed a partnership with Global to Local to provide swimming instructions to Global to Local participants.
- Developed a partnership with Neighbor Care to provide low cost swimming lessons and participation in public programing.
- Applied for and received a \$48,000 Community Transformation Grant (CTG) from Seattle Children's Hospital, Seattle & King County Public Health, and Healthy King County Coalition, with funds from the Centers for Disease Control and Prevention.
- Successfully piloted a summer swim team program, the Tukwila Tiger Sharks.
- Successfully completed a \$1.7 million Capital Improvement Program.
- Successfully completed Grand Re-Opening Festivities for the Tukwila Community.

2014 Program Goals

- Encourage multiple visit participation and increase the number of passes sold by 5%.
- Complete work on the CTG Grant to address barriers to participation in aquatics activities and create opportunities for universal swimming.

- Build support for aquatics as part of school curriculum by delivering high quality instruction to Foster High School students enrolled in the aquatics P.E. classes.
- Implement an afternoon swim fitness program for youth 12-18 years of age during the school year.
- Encourage growth of the Tukwila Tiger Sharks summer swim team program both in participation and league size.
- Implement an event to raise funds for the Tukwila Pool Scholarship Fund.

Tukwila Metropolitan Park District

Description	2012 ADOPTED BUDGET	2012 ACTUALS	2013 ADOPTED BUDGET	2013 PROJECTED YEAR-END	2014 PROPOSED BUDGET
Beginning Fund Balance	\$ -	\$ 59,264	\$ 197,605	\$ (189,329)	\$ 440,537
REVENUE					
Tax Levy	-	-	680,186	690,000	704,395
Program Fees	128,570	170,961	180,000	183,500	191,800
Rentals	29,000	36,851	31,000	52,038	54,510
Scholarship Used	-	-	-	(10,542)	(10,000)
Donations	-	-	-	2,804	1,000
Sale of Merchandise	-	2,286	-	1,000	2,000
State Grant	-	416,666	416,666	-	-
Tax Exempt Lease Program - Loan	-	-	1,000,000	1,000,000	-
Grant - Seattle Childrens	-	-	-	18,000	30,000
General Fund Loan	870,640	658,706	38,066	250,000	-
REVENUE TOTAL	1,028,210	1,285,470	2,345,918	2,186,800	973,705
Beginning Fund Balance + Revenues	1,028,210	1,344,734	2,543,523	1,997,471	1,414,242
EXPENDITURE					
10 Salaries & Wages	246,568	239,584	259,684	258,228	293,848
20 Personnel Benefits	78,807	71,661	81,775	77,149	88,762
30 Supplies	15,047	25,633	15,179	44,924	18,875
40 Admin Overhead, Services & Chgs	273,674	244,657	257,122	335,213	283,600
60 Capital, Life Cycle, CIP Reserve	280,000	942,120	1,446,666	648,158	80,000
70 Debt Service	-	10,408	173,850	193,262	234,588
EXPENDITURE TOTAL	894,096	1,534,063	2,234,276	1,556,934	999,673
Ending Fund Balance	134,114	(189,329)	309,247	440,537	414,569
Ending Fund Balance + Expenditures	\$ 1,028,210	\$ 1,344,734	\$ 2,543,523	\$ 1,997,471	\$ 1,414,242
Required Reserve - Fund Balance (15% of Operating Expenditures)		88,791	118,142	136,316	137,951

* The 2012 negative fund balance is attributed to the accrual of invoices related to the Pool Project with subsequent funding from bond proceeds received in January 2013 from Cashmere Bank.

The columns presented in the chart above combine budgetary and actual information for both the operational budget as well as the capital project budget. The 5 year plan is provides only operational details.

Salaries and Benefits

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

PERSONNEL	ADOPTED			PROPOSED		
	2013 FTE	2013 Budgeted		2014 FTE	2014 Budgeted	
		Salaries	Benefits		Salaries	Benefits
Aquatics Program Coordinator	1	\$ 82,872	\$ 34,097	1	\$ 85,320	\$ 35,595
Aquatics Program Specialist	1	58,812	24,501	1	63,528	26,129
Extra Labor		118,000	23,177		140,000	27,038
Overtime		-	-		5,000	-
Department Total	2	\$ 259,684	\$ 81,775	2	\$ 293,848	\$ 88,762

Overhead & Capital - Administration/Overhead

Administration/Overhead includes costs related to management of the pool and pool programs. Costs include the Executive Director costs, contracted services, insurance, audit, and the lease with Tukwila School District.

Account Number	Purpose	2013 ADOPTED	2014 PROPOSED
630.00.576.220.45.00	Executive Director	\$ -	\$ 45,000
630.00.576.220.49.00	Contract City services	90,000	79,200
630.00.576.220.49.00	Contract Legal services	6,240	14,000
630.00.576.220.49.00	WCIA Insurance	9,912	11,000
630.00.576.220.49.00	Financial Audit	-	-
630.00.576.220.45.00	School Lease	10,950	10,950
	Total Administration/Overhead	\$ 117,102	\$ 160,150

Operations - Other Services and Charges

Professional services and contracts for the Metropolitan Park District include communications, security and fire monitoring, utilities, and memberships.

Account Number	Purpose	2013 ADOPTED	2014 PROPOSED
630.00.576.210.41.00	Consultants	\$ 100	\$ -
630.00.576.210.42.00	Phone, security and fire monitoring	4,000	2,200
630.00.576.210.43.00	Mileage, meals, lodging, parking for WRPA conferences, training	-	-
630.00.576.210.44.00	Advertising banners, newspaper job listings	4,000	10,000
630.00.576.210.45.00	Rental of scissor lift for lights and ballasts	400	750
630.00.576.210.47.00	Gas, electricity, sewer, and water	103,120	80,000
630.00.576.210.48.00	Pest control, HVAC service, boiler repair and maintenance, misc.	20,000	20,800
630.00.576.210.49.00	Permit fees, memberships, education and training	5,000	5,200
630.00.576.210.49.08	Credit card charges	3,400	4,500
	Total Other Services and Charges	\$ 140,020	\$ 123,450

Performance Measures

Parks & Recreation Aquatics Recreational Services	2010 Actual	2011 Actual	2012 Actual	2013 Projection	2014 Projection
Membership visits	14,585	13,527	11,607	15,000	15,300
Drop-in: lap, family & public swim	10,276	9,969	9,365	10,000	10,200
Swimming Lesson Registrants	2,150	2,146	2,175	2,300	2,346
One Time Rentals	2,063	2,067	1,400	2,000	2,040
Team & Special Interest Group Rentals	56,370	35,164	35,000	36,000	36,720

MPD 5 YEAR PLAN - OPERATIONS

		ACTUAL	ADOPTED BUDGET	ACTUAL	ESTIMATE	1 PROPOSED BUDGET	2 ESTIMATE	3 ESTIMATE	4 ESTIMATE	5 ESTIMATE
REVENUES		2012	2013	2013.9 YTD	2013	2014	2015	2016	2017	2018
1 PROGRAMS (1% growth)	\$ 170,961	189,500	153,777	183,500	\$ 191,800	\$ 193,618	\$ 195,454	\$ 197,309	\$ 199,182	
2 SCHOLARSHIP										
2B SCHOLARSHIP USED			(9,500)	(4,798)	(10,542)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
3 DONATIONS				1,216	2,804	1,000	1,000	1,000	1,000	1,000
4 RENTALS (1% growth)	36,851	31,000	17,508	52,038	54,510	31,623	31,939	32,259	32,581	
5 SALE OF MERCHANDISE (1% growth)	2,286	-	1,916	1,000	2,000	2,020	2,040	2,061	2,081	
6 GRANT PASS THROUGH				18,000	30,000	-	-	-	-	-
7 BRIDGE LOAN	658,706	38,066	250,000	250,000	-	-	-	-	-	-
8 TAX REVENUE (1% growth & 1% new construction)	-	680,186	368,085	690,000	704,395	718,483	732,853	747,510	762,460	
TOTAL REVENUE	868,804	929,252	787,703	1,186,800	973,705	936,744	953,286	970,138	987,304	
OVERHEAD & CAPITAL										
ADMINISTRATION/OVERHEAD										
9 EXECUTIVE DIRECTOR ⁽¹⁾	-	-	-	-	45,000	45,000	45,000	45,000	45,000	
10 CITY CONTRACT	90,000	90,000	67,500	90,000	79,200	79,200	79,200	82,368	82,368	
11 MPD ATTORNEY	8,182	6,240	1,076	3,500	14,000	14,560	15,142	15,748	16,378	
12 INSURANCE (WCIA)	8,672	9,912	8,672	8,672	11,000	11,440	11,898	12,374	12,868	
13 AUDIT						7,500		8,112		
14 SCHOOL LEASE	10,950	10,950	10,950	10,950	10,950	10,950	11,498	11,498	11,498	
TOTAL ADMINISTRATION	117,804	117,102	88,198	113,122	160,150	168,650	162,738	175,100	168,112	
CAPITAL & DEBT SERVICE										
15 BRIDGE LOAN	-	88,245	49,769	80,132	121,458	121,458	121,458	121,458	121,458	
16 CIP & Life-Cycle Replacement	250,000	-	-	-	50,000	50,000	50,000	50,000	50,000	
17 CIP RESERVE	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000	
18 BOND PAYMENT	10,408	85,605	56,565	113,130	113,130	113,130	113,130	113,130	113,130	
TOTAL CAPITAL & DEBT SERVICE	290,408	203,850	106,334	223,262	314,588	314,588	314,588	314,588	314,588	
OPERATIONS (4% growth)										
SALARIES & WAGES										
19 FT SALARIES	126,157	141,684	97,937	132,228	148,848	154,802	160,994	167,434	174,131	
20 EXTRA LABOR	113,359	118,000	96,016	125,000	140,000	145,600	151,424	157,481	163,780	
21 OVERTIME	68		1,247	1,000	5,000	1,000	1,040	1,082	1,125	
TOTAL SALARIES & WAGES	239,584	259,684	195,200	258,228	293,848	301,402	313,458	325,996	339,036	
PERSONNEL BENEFITS										
22 FICA	18,240	19,773	14,871	19,484	22,005	24,672	25,659	26,685	27,752	
23 PERS	11,002	15,106	8,639	12,235	16,379	17,034	17,716	18,424	19,161	
24 IND. INSURANCE	11,897	14,694	11,834	15,024	18,050	18,772	19,523	20,304	21,116	
25 DISAB/LIFE/VISION	1,187	1,263	899	1,174	1,391	1,447	1,505	1,565	1,627	
26 SELF-INSURED MED. & DENTAL	29,335	30,938	21,498	29,232	30,937	32,174	33,461	34,800	36,192	
TOTAL PERSONNEL BENEFITS	71,661	81,775	57,741	77,149	88,762	94,099	97,863	101,777	105,849	
SUPPLIES										
27 OFFICE & OPER. SUPPLIES	20,428	8,679	10,863	12,000	10,000	10,400	10,816	11,249	11,699	
28 CHEMICALS	5,205	6,500	5,153	7,500	7,375	7,670	7,977	8,296	8,628	
29 RESALE SUPPLIES (1% growth)			2,546	3,000	1,500	1,515	1,530	1,545	1,561	
TOTAL SUPPLIES	25,633	15,179	18,562	22,500	18,875	19,585	20,323	21,090	21,887	
OTHER SERVICES & CHARGES										
30 PROFESSIONAL SERVICES	104	100	2,789	9,000	-	-	-	-	-	
31 COMMUNICATION	2,183	4,000	1,540	1,704	2,200	2,288	2,380	2,475	2,574	
32 TRAVEL	-	-	-	-	-	-	-	-	-	
33 ADVERTISING	254	4,000	5,016	6,000	10,000	10,400	10,816	11,249	11,699	
34 OPERATING RENTALS & LEASES	-	400	525	674	750	780	811	844	877	
35 PUBLIC UTILITY SERVICES	98,976	103,120	48,664	67,000	80,000	83,200	86,528	89,989	93,589	
36 REPAIRS & MAINTENANCE	15,129	20,000	8,822	22,000	20,800	21,632	22,497	23,397	24,333	
37 MISCELLANEOUS	5,859	5,000	4,247	5,000	5,200	5,408	5,624	5,849	6,083	
38 CREDIT CARD CHARGES	4,348	3,400	3,632	4,500	4,500	4,680	4,867	5,062	5,264	
TOTAL OTHER SERVICES & CHARGES	126,853	140,020	75,236	115,878	123,450	128,388	133,524	138,864	144,419	
TOTAL OPERATIONS	463,731	496,658	346,739	473,755	524,935	543,474	565,167	587,728	611,191	
TOTAL EXPENDITURES	871,943	817,610	541,271	810,139	999,673	1,026,712	1,042,493	1,077,416	1,093,891	
CHANGE IN FUND BALANCE	\$ (3,139)	\$ 111,642	\$ 246,432	\$ 376,661	\$ (25,968)	\$ (89,968)	\$ (89,207)	\$ (107,278)	\$ (106,587)	
BEGINNING FUND BALANCE	59,264	197,605	56,125	56,125	432,786	406,818	316,850	227,643	120,365	
ENDING FUND BALANCE	\$ 56,125	\$ 309,247	\$ 302,557	\$ 432,786	\$ 406,818	\$ 316,850	\$ 227,643	\$ 120,365	\$ 13,777	
15% Fund Balance	\$ 130,791	\$ 122,641	\$ 81,191	\$ 121,521	\$ 149,951	\$ 154,007	\$ 156,374	\$ 161,612	\$ 164,084	

NOTES

(1) New Item: Executive Director \$45K/year

This page intentionally left blank.

Melissa Hart

From: Melissa Hart
Sent: Thursday, December 19, 2013 10:50 AM
To: 'walzd@sao.wa.gov' (walzd@sao.wa.gov)
Subject: Tukwila Metropolitan Park District 2014 Budget
Attachments: MPD Res 17 - 2014 Budget.pdf

Importance: High

December 19, 2013

TO: WASHINGTON STATE AUDITOR'S OFFICE
Mr. Duane Walz

Good morning Mr. Walz,

Attached is 1 PDF file encompassing the 2014 Tukwila Metropolitan Park District Budget as adopted by Resolution No. 17. This document is required to be transmitted to the State Auditor's Office. Please advise that you received this successfully and if you require anything further.

Thanks so much!

Melissa Hart, C.M.C.

Deputy City Clerk, City of Tukwila

6200 Southcenter Blvd, Tukwila, WA 98188

ph: (206) 433-1830 | fx: (206) 433-1833

Melissa.Hart@TukwilaWA.gov | www.TukwilaWA.gov

Please consider the impact on the environment before printing this e-mail.

The City of opportunity, the community of choice.

Melissa Hart

From: Melissa Hart
Sent: Thursday, December 19, 2013 10:49 AM
To: Ingrid de la Jara
Subject: Tukwila Metropolitan Park District 2014 Budget
Attachments: MPD Res 17 - 2014 Budget.pdf

December 19, 2013

TO: MUNICIPAL RESEARCH AND SERVICES CENTER
Ms. Ingrid de la Jara, Library Technician

Good morning Ms. de la Jara,

Attached is 1 PDF file encompassing the 2014 Tukwila Metropolitan Park District Budget as adopted by Resolution No. 17. This document is required to be transmitted to the Association of Washington Cities via MRSC. Please advise that you received this successfully and if you require anything further.

Thanks so much!

Melissa Hart, C.M.C.

Deputy City Clerk, City of Tukwila

6200 Southcenter Blvd, Tukwila, WA 98188

ph: (206) 433-1830 | fx: (206) 433-1833

Melissa.Hart@TukwilaWA.gov | www.TukwilaWA.gov

Please consider the impact on the environment before printing this e-mail.

The City of opportunity, the community of choice.