

INFORMATIONAL MEMORANDUM
Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Steve Burke, Interim Executive Director

DATE: December 2, 2014

SUBJECT: Resolution to Adopt 2015 Budget

ISSUE

The MPD Board must adopt the 2015 budget by December 31, 2014.

FINANCIAL IMPACT

The budget is the MPD financial work plan for 2015.

BACKGROUND

A Public Hearing was held on October 22, 2014. The purpose of this memorandum is to serve as a cover for the December 10, 2014 meeting.

DISCUSSION

The attached budget is a revised version of what was presented at the November MPD meeting.

RECOMMENDATION

It is recommended that the Board approve the Resolution to adopt the MPD 2015 Budget.

ATTACHMENTS

Resolution
2015 MPD Budget

Tukwila Pool 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 TUKWILA POOL METROPOLITAN PARK DISTRICT FOR THE FISCAL YEAR 2015.

WHEREAS, the TPMPD Budget 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 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 2015 Tukwila Pool Metropolitan Park District 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 \$1,090,000.

Section 3. A complete copy of the final budget for 2015, as adopted, together with a copy of this adopting resolution, 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 Special 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: 2015 Tukwila Pool Metropolitan Park District Budget

General Fund (001)

Account/BARS	Description	2013	2014 Budget	2014 Est	2015 Budget
308.10.00	Restricted Opening Balance (Reserve)	\$0	\$0	\$0	\$0
308.80.00	Unrestricted Opening Balance	\$0	\$0	\$0	\$117,692
308.00	Total Beginning Cash Balance	\$0	\$0	\$0	\$117,692
Account/BARS	Description	2013	2014 Budget	2014 Est	2015 Budget
311.10	Real and Personal Property Tax	\$681,288	\$704,395	\$704,395	\$716,043
311.00	Total General Property Tax*	\$681,288	\$704,395	\$704,395	\$716,043
317.10	Leasehold Excise Taxes	\$0	\$0	\$0	\$0
317.00	Total Excise Taxes*	\$0	\$0	\$0	\$0
330.10	Misc Gov't Revenue	\$0	\$0	\$0	\$0
330.00	Total Intergovernmental Revenue*	\$0	\$0	\$0	\$0
341.71	Vending Sales	\$1,558		\$1,500	\$1,500
341.72	Sales of Taxable Merchandise	\$1,116	\$2,000	\$2,200	\$2,200
341.70	Total Sales of Merchandise*	\$2,674	\$2,000	\$3,700	\$3,700
347.31	Activity Fees (Pass Sales)	\$180,752	\$191,800	\$30,000	\$36,000
347.32	Activity Fees (General Admissions)	\$0	\$0	\$32,100	\$34,000
347.61	Program Fees (Swim Classes/Instruction)	\$0	\$0	\$95,804	\$124,092
347.62	Program Fees (Exercise Classes)	\$0	\$0	\$0	\$2,273
347.63	Program Fees (Camps and Special Events)	\$0	\$0	\$0	\$1,700
347.00	Total Cultural and Recreation*	\$180,752	\$191,800	\$157,904	\$198,065
361.10	Interest Earnings	\$0	\$0	\$0	\$1,200
361.90	Total Interest and Other Earnings*	\$0	\$0	\$0	
362.41	Rentals (Short-Term) (One Time)	\$0	\$0	\$14,715	\$21,900
362.42	Equipment and Locker Rentals	\$0	\$0	\$1,560	\$1,600
362.51	Lease of County Land (DNR Other)	\$0	\$0	\$0	\$0
362.52	Rentals (Long-Term) (Contracted)	\$50,723	\$54,510	\$42,110	\$30,000
362.00	Total Rents, Leases and Concessions*	\$50,723	\$54,510	\$58,385	\$53,500
367.10	Private Gifts, Pledges and Bequests (non-gov)	\$2,963	\$1,000	\$1,150	\$1,000
367.10	Total Contribution from Private Sources*	\$2,963	\$1,000	\$1,150	\$1,000
369.90	Misc.	\$250,081	\$0	-\$200	\$0
369.00	Total Other Misc. Revenue	\$250,081	\$0		\$0
386.00	Sales Tax Collected/Agency Deposits	\$0	\$0	\$0	\$0
386.00	Total Agency Deposits*	\$0	\$0	\$0	\$0
389.00					
389.00	Total Other Non-Revenues*	\$0	\$0	\$0	\$0
391.90	Local Loan Program Proceeds				
391.90	Total Proceeds of Long Term Debt*	\$0	\$0	\$0	\$0
395.10	Sale of Capitol Assets	\$0	\$0	\$0	\$0
395.10	Total Capitol Assets*	\$0	\$0	\$0	\$0
397.00	Transfer in from other Funds	\$0	\$0	\$0	\$0
397.00	Total Transfer In	\$0	\$0	\$0	\$0
448.50	Gov't Grants	\$3,059	\$30,000	\$21,698	\$0
448.50	Total Gov't Grants	\$3,059	\$30,000	\$21,698	\$0
	TOTAL REVENUE	\$1,174,214	\$983,705	\$947,232	\$972,308

Account/BARS	Description	2013	2014 Budget	2014 Est	2015 Budget
	OPERATIONAL EXPENDITURES				
576.20.11	Wages Lifeguard	\$131,720	\$140,000	\$170,000	\$70,000
576.20.12	Wages Instructor				\$35,000
576.20.13	Wages Head Guard				\$35,000
576.20.14	Wages Aquatics Manager	\$133,827	\$85,320	\$93,655	\$50,000
576.20.15	Wages Assistant Aquatics Manager		\$63,528	\$65,628	\$50,000
576.20.16	Wages Executive Director		\$45,000	\$45,375	\$45,000
576.20.17	Wages Maintenance				
576.20.18	Overtime	\$1,594	\$5,000	\$2,000	\$2,000
576.20.10	Salaries and Wages Total	\$267,141	\$338,848	\$376,658	\$287,000
576.20.21	FICA	\$20,369	\$22,005	\$29,264	\$21,995
576.20.22	Unemployment				\$8,610
576.20.23	L&I	\$15,740	\$18,050	\$24,000	\$12,485
576.20.24	Benefits/Caeteria Plan	\$42,945	\$48,707	\$50,395	\$21,750
576.20.20	Personnel Benefits Total	\$79,054	\$88,762	\$103,659	\$64,840
576.20.31	Office Supplies				
576.20.31.1	Office Supplies	\$14,521	\$10,000	\$11,000	\$3,000
576.20.31.2	Office Furniture			\$3,000	\$500
576.30.31.3	Printing and Copying Supplies			\$5,500	\$2,500
576.30.31.4	Computer Supplies			\$50,100	\$12,000
576.20.32	Program Supplies and Equipment				
576.20.32.1	Exercise Classes				\$500
576.20.32.2	Swim Classes/Instruction				\$1,500
576.20.32.3	Camps and Special Events				\$500
576.20.33	Maintenance and Repairs Supplies				
576.20.33.1	Uniforms and Clothing				\$3,000
576.20.33.2	Pool Chemicals	\$6,720	\$7,375	\$8,000	\$8,000
576.20.33.3	Cleaning and Janitorial Supplies				\$3,000
576.20.33.4	Lifeguard Supplies and Equip.			\$1,000	\$5,000
576.20.33.5	Maintenance Supplies				\$1,500
576.20.34	Miscellaneous Supplies				
576.20.34.1	Supplies Purchased For Inventory/Resale	\$2,666	\$1,500	\$1,200	\$500
576.20.35.2	Small Tools and Minor Equip.			\$500	\$500
576.20.30	Supplies Total	\$23,907	\$18,875	\$80,300	\$42,000
576.20.41	Professional Services				
576.20.41.1	IT/Computer Service			\$15,000	\$8,000
576.20.41.2	Transaction Services/Merchant Fees	\$4,434	\$4,500	\$4,400	\$4,800
576.20.41.3	Legal Services	\$12,013	\$14,000	\$25,000	\$20,000
576.20.41.4	Translation Services			\$2,275	\$500
576.20.41.5	Landscaping Services				\$2,500
576.20.41.6	Security Services				\$1,400
576.20.41.7	Bank Charges				\$300
576.20.41.8	Misc. Services	\$8,638		\$4,250	\$2,000
576.20.42	Communications				
576.20.42.1	Telephone	\$2,096	\$2,200	\$3,900	\$4,200
576.20.42.2	Postage and Mailing				\$500
576.20.42.3	Website/Internet			\$400	\$6,000
576.20.42.4	Program Advertising	\$7,901	\$10,000	\$10,000	\$9,500
576.20.43	Travel				
576.20.43.1	Travel/Conferences/Conventions				\$500
576.20.43.2	Training			\$2,000	\$2,500
576.20.44	Rentals and Leases				
576.20.44.1	Heavy Equipment	\$297	\$750	\$750	\$750

576.20.44.2	Office Equipment Leases/Rentals				\$300
576.20.44.3	Facility Ground Lease	\$10,950	\$10,950	\$10,950	\$10,950
576.20.45	Insurance				
576.20.45.1	Liability Insurance	\$8,672	\$11,000	\$10,185	\$11,000
576.20.46	Utility				
576.20.46.1	Electrical				\$17,065
576.20.46.2	Gas	\$67,453	\$80,000	\$70,000	\$48,000
576.20.46.3	Water				\$5,905
576.20.46.4	Sewer				\$9,201
576.20.46.5	Garbage				\$1,800
576.20.47	Repairs and Maintenance				
576.20.47.1	Facility Repairs/Maintenance	\$19,540	\$20,800	\$29,655	\$6,000
576.20.47.2	Equipment Repairs/Maintenance				\$8,750
576.20.47.3	Office/IT Equipment Repairs				
576.20.48	Miscellaneous				
576.20.48.1	Print and Copying Service				
576.20.48.2	Memberships and Dues			\$600	\$1,100
576.20.48.3	Subscriptions				\$500
576.20.48.4	Misc. Service	\$5,240	\$5,200	\$5,200	\$1,000
576.20.40	Services Total	\$147,234	\$159,400	\$194,565	\$185,021
576.20.51	External Taxes and Operating Assessments				\$8,448
576.20.52	Business License				\$500
576.20.53	RGRL Fee				\$500
576.20.54	Annual Permits				\$600
576.20.55	Interlocal Agreement	\$90,000	\$79,200	\$65,000	\$0
576.20.50	Intergovernmental Services Total	\$0	\$0	\$0	\$8,448
576.20	OPERATIONAL EXPENSES TOTAL	\$517,336	\$605,885	\$755,182	\$587,309
NON-OPERATIONAL EXPENDITURES					
513.11	Executive Director Car Allowance				
513.12	Executive Director Travel				
513.10	Executive Office Total				
513.21	Board of Commissioners/Meetings/Advisory				\$1,500
513.22	Clerk of the Board				\$5,000
513.23	Public Records Request				\$500
513.20	Advisory Services Total				
514.20	State Auditor				\$7,500
514.21	Accounting Services				\$22,600
514.40	Election Costs				
514.00	Accounting, Audits and Election Total				
515.30	Legal Services				
515.00	Legal Services Total				
586.00	Sales Tax/Agency				
586.00	Total Non Expenditures	\$0	\$0	\$0	\$0
591.76.71	City Bridge Loan (Principle)	\$80,135	\$121,458	\$121,458	\$121,458
591.76.72	Loans and Bonds (principle)	\$113,130	\$113,130	\$113,130	\$113,130
591.76.70	Total Debt Service Principle	\$193,265	\$234,588	\$234,588	\$234,588
592.76.81	Loans and Bonds (interest)				
592.76.80	Total Debt Service Interest	\$0	\$0	\$0	\$0
594.76.62	Building and Structures				
594.76.64	Machinery and Equipment				
594.76.60	Total Capital Outlays	\$0	\$0	\$0	\$0
597.00.301	Transfer Out to Capital Improvement Fund	\$30,000	\$80,000	\$80,000	\$80,000
597.00	Total Transfers Out	\$30,000	\$80,000	\$80,000	\$80,000
	TOTAL NON-OPERATIONAL EXPENDITURES	\$223,265	\$314,588	\$314,588	\$314,588

	TOTAL EXPENDITURES	\$740,601	\$920,473	\$1,069,770	\$901,897
Opening Liabilities	Opening Liabilities				
Current Liabilities	Current Liabilities				
500.00	Cash/Investments				
508.10	Restricted Ending Balance				
508.80	Unrestricted Ending Balance				
508.00	TOTAL ENDING BALANCE	\$0	\$0	\$0	\$188,103
	BUDGET SURPLUS				\$70,411