



**DES MOINES POOL METROPOLITAN PARK DISTRICT  
2015 BUDGET**

**Board of Commissioners**

**Toni Overmyer, President**

**Nancy Kuehnoel, Board Clerk**

**Eric Kasnick**

**Toni Overmyer**

**Schell Ross**

**Joe Dusenbury**



**Table of Contents**

**Budget Resolution .....3**

**Budget Message from Board President.....4**

**Vision, Mission, Values and Goals .....5**

**Organizational Chart.....6**

**District Funds.....7**

**2015 Budgeted Revenues .....8**

**2015 Budgeted Expenditures.....9**

**2015 Capital Projects.....10**

**Facilities.....11**

**Glossary of Budget Terms.....12**



DES MOINES POOL METROPOLITAN PARK DISTRICT

KING COUNTY, WASHINGTON

RESOLUTION NO. 2014-03

A RESOLUTION of the Board of Commissioners of

Des Moines Pool Metropolitan Park District, King County, Washington,

Adopting an Operating Budget for the Fiscal Year 2015

WHEREAS, the King County Assessor has notified the Commissioners of the Park District of the estimated assessed valuation of property lying within the boundaries of said district for the year 2014 is \$2,641,752,775.00 and,

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The attached Exhibit A is adopted as the 2015 budget of the Des Moines Pool Metropolitan Park District.
2. The Honorable County Council of King County, Washington is hereby requested to make a regular property tax levy for 2013, collected in 2014, for Des Moines Pool Metropolitan Park District of \$560,069
3. The County Comptroller of King County, Washington be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Paragraph #2 above in the amounts and funds specified below:
  - A. \$ 560,609.00 to the Current Expense Fund of the District.
  - B. \$ \_\_\_\_\_ to the Debt Service Fund of the District.
  - C. \$ \_\_\_\_\_ to the Capital Expense Fund of the District
  - D. \$ 878.00 Refunds

**\$ 561,487.00 Total Regular Levy**

One copy of this resolution shall be delivered to each of the following: County Council and County Assessor of King County, Washington.

ADOPTED by the Board of Commissioners of Des Moines Pool Metropolitan Park District, King County, Washington, at a regular meeting this 11th day of November, 2014.

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

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Commissioner

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Commissioner

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Commissioner

\_\_\_\_\_  
Commissioner



## Budget Message from the President

**Dear Citizens,**

It is my pleasure to present the District Budget for the 2015 fiscal year. This budget reflects the District's ongoing commitment to providing aquatic programs for patrons of all ages in a fiscally responsible and sustainable fashion.

### *2014 Accomplishments*

This is the district's 5<sup>th</sup> year of operation. This year the district enhanced the executive management services to assist us with the formative steps of our organizational structure and pool facility evaluation.

### *2015 Financial Outlook*

The district will use the results of the Pool facility evaluation and assessment to take the next steps in evaluating whether DMPMPD needs to replace the current aging facility or upgrade to meet current standards.

## Need input



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## **Vision, Mission, Values and Goals**

### **Vision Statement**

**A water-safe community that honors our aquatic heritage**

### **Mission Statement**

**To enhance our community's quality of life by providing access to and promoting participation in aquatic programs**



## **Core Values**

**Accountability to the public we serve**

**Act with Integrity**

**Take Responsibility**

**Transparency**

**Treat people with dignity & respect**

## **Goals**

**Understand & support our community's changing needs**

**Continue prudent use of taxpayer's funds**

**Promote & support aquatics programs**

**Provide a safe & functional facility**

**Communicate with the people we serve**

**Create a positive customer experience in terms of cost, quality, delivery, safety and morale**



## District Contact Information

**Des Moines Pool Metropolitan Park District**  
**22015 Marine View Drive South (Physical)**  
**P.O. Box 98711 (Mailing Address)**  
**Des Moines, WA 98198**

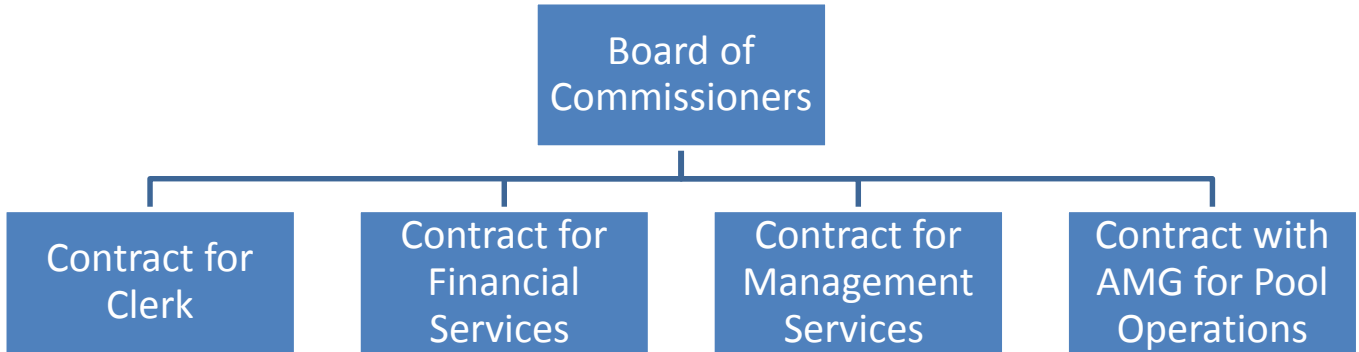
**Phone: 206-406-3225 (Clerk of the Board)**

**Email: [info@desmoinespool.org](mailto:info@desmoinespool.org)**

**Web site: [www.desmoinespool.org](http://www.desmoinespool.org)**



## Organizational Chart



The Des Moines Pool Metropolitan Park District does not have any employees. All services of the district are provided through contracts. This maximizes the district’s current resources during the evolution of the district while retaining the ability to maintain an effective delivery of aquatic programs to the community.





## District Funds

The accounting rules applicable to the District requires the use of “fund accounting”, wherein the money received (revenues) and the money spent (expenditures) are accounted for in separate funds. This is done to ensure that money collected or designated by the District for a special purpose is spent for the purpose intended. The District budget has two major funds:

General Fund – This fund is used to account for the District’s ongoing activities. It includes aquatic programming, administration, planning, and facility maintenance. The General Fund accounts for the majority of the Des Moines Pool budget.

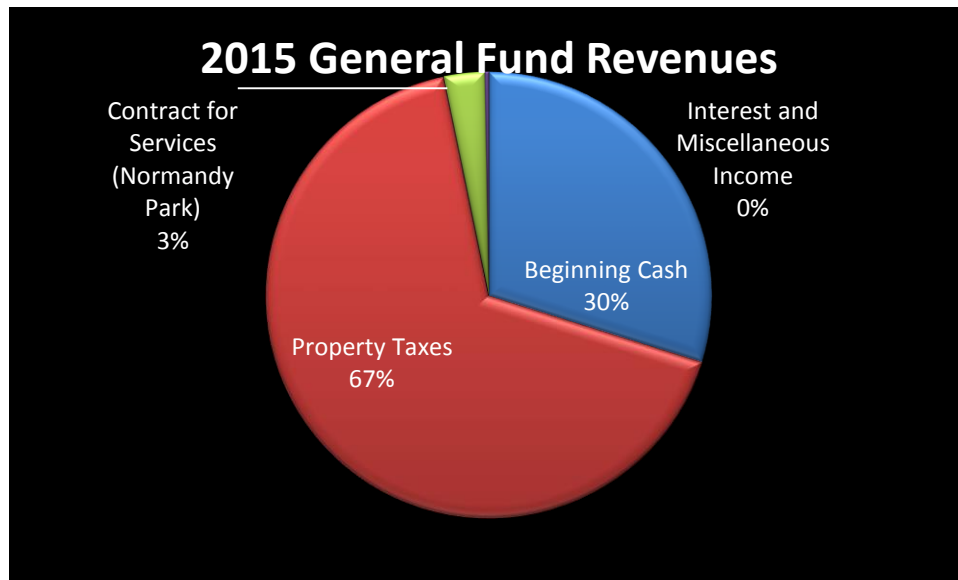
Capital Projects/Reserve Fund – This fund is used to accumulate dollars over a period of time to allow for the future purchase and/or acquisition of major equipment or aquatic facility upgrades/replacement.

Fund	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed
<b>GENERAL FUND</b>					
Beginning Cash	\$0.00	\$139,567	\$436,956	\$302,884	\$251,367
Revenues	\$559,670	\$587,712	\$652,821	\$594,900	\$591,737
Expenditures	\$420,102	\$290,324	\$815,023	\$809,585	\$843,104
Ending Cash	\$139,567	\$436,956	\$274,754	\$88,199	0
<b>CAPITAL FUND</b>					
Beginning Cash	\$70,000	\$70,000	\$70,000	\$210,000	\$280,000
Revenues	\$0	\$0	\$137,958	\$70,000	\$70,000
Expenditures	\$0	\$0	\$0	\$0	\$0
Ending Cash	\$70,000	\$70,000	\$207,958	\$280,000	\$350,000



**General Fund Revenue**

General Fund revenues consists of property taxes, intergovernmental grants, charges for services through interlocal agreement and interest income from investments. DMPMPD contracts for pool management which includes the operation of programs and services at Mt. Rainier Pool.



Beginning Cash - represents the carry forward amount from the previous fiscal year.

Property Taxes – the primary revenue source for the district.

Intergovernmental Revenues (grants) – the 2015 budget does not anticipate grant income

Charges for Services – reflects a contractual agreement between DMPMPD and the City of Normandy Park for aquatic facility access.

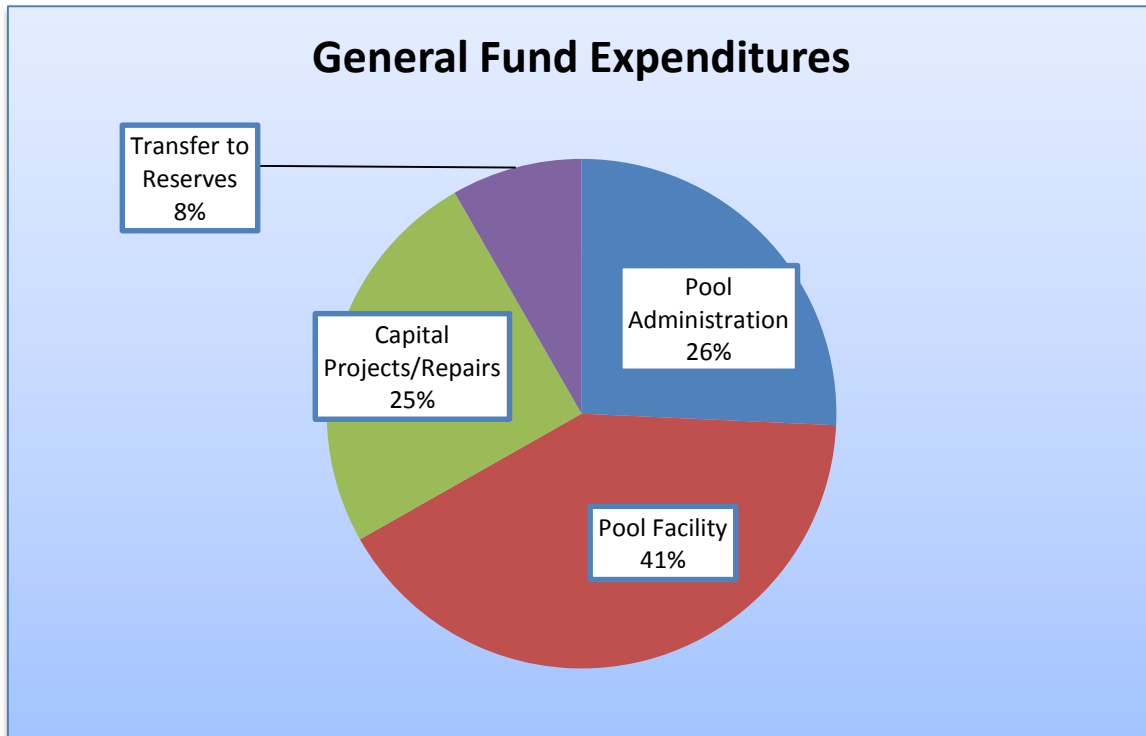
Interest and Miscellaneous Income – interest earnings from King County Treasurer’s office.

Revenue by Classification	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Projected
Beginning Cash	\$0.00	\$139,568	\$436,956	\$302,884	\$251,367
Property Taxes	\$520,636	\$535,317	\$546,573	\$567,900	\$564,387
Grants/Intergov't	\$0.00	\$0.00	\$80,000	\$0.00	\$0.00
Contract-N.Park	\$0.00	\$50,000	\$25,000	\$25,000	\$25,000
Interest Income	\$278	\$2,395	\$2,000	\$ 2,000	\$2,350
Donations	\$0.00	\$0.00	\$4,644	\$0.00	\$0.00



**General Fund Expenditures**

General Fund expenditures are used to support the ordinary operations of the District including aquatic programs, facility maintenance and all other central operations and services.



Expenditures by Category	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Projected
Administration	\$ 35,176	\$96,405	\$150,979	\$228,185	\$216,867
Pool Facility	\$124,270	\$158,341	\$211,574	\$336,400	\$346,237
Capital Projects	\$ 45,088	\$35,578	\$314,512	\$175,000	\$210,000
Transfers to Reserves	\$ 70,000	\$0.00	\$137,958	\$ 70,000	\$70,000
Debt Repayment	\$145,567	\$0.00	\$0.00	\$ 0.00	\$ 0.00
<b>Total General Fund</b>	<b>\$420,102</b>	<b>\$290,324</b>	<b>\$815,023</b>	<b>\$809,585</b>	<b>\$843,104.</b>



**Capital Projects and Expenditures for 2015**

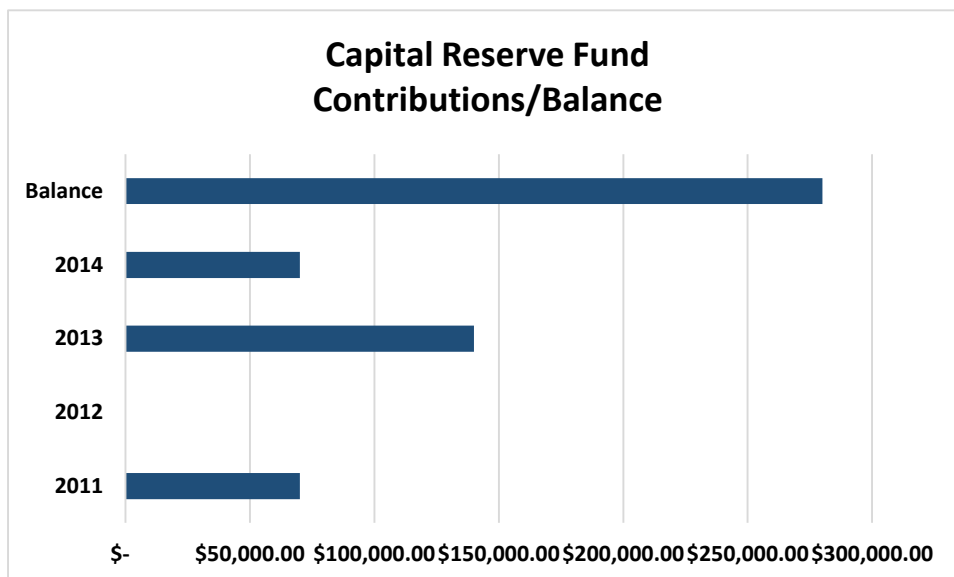
The projects listed have been identified by the District through a pool facility evaluation completed during 2013. The District intends to fund all projects identified and listed below through the General fund budget.

Project Name	Project #	Project Budget	Funding Source
Curb Cuts	2014-01C	\$ 5,000.00	General Fund
Restroom ADA	2014-04C	\$ 45,000.00	General Fund
Repair Brick/Mortar	2014-05C	\$ 30,000.00	General Fund
Seal Exterior Brick	2014-06C	\$ 30,000.00	General Fund
Non Slip Decking	2015	\$ 65,000.00	General Fund
Total Projects -2015		\$ 175,000.00	

Larger projects identified by the District facility assessment will be further evaluated in conjunction with a pool relocation/retention evaluation during the 2015 fiscal period.

**Capital Project Reserve Fund**

The District has established and committed to increasing its capital project reserve fund to meet the future capital needs of the districts aquatic facility. Annual contributions from the general fund to a separate reserve fund is currently set at \$70,000.





## Glossary of Terms

**APPROPRIATIONS** - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**CAPITAL ASSETS** - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have a cost greater than \$5,000 and an initial useful life extending beyond a five years.

**CAPITAL PROJECTS FUND** - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets

**CAPITAL OUTLAYS** - Expenditures which result in the acquisition of or addition to capital assets.

**INTERFUND TRANSFERS** - flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment

**MAINTENANCE** – routine, regularly scheduled events which extend the life of a capital item

**NON-CAPITALIZED ASSETS** – Building improvements, machinery, equipment, works of art, infrastructure, and all tangible or intangible assets that are used in operations with an initial cost less than \$5,000 and a useful life of less than 5 years.

**PROJECT MANAGEMENT SYSTEM** – DMPMPD uses Job Numbers to organize and track costs related to specific projects. The nomenclature is each new project number will be identified by the year plus the chronological numbering of projects for that year. As an example, the first project of 2014 will be identified with 2014-01. DMPMPD will further differentiate between projects by assigning the following suffix:

- C for Capital
- R for Repair/replacement
- M for Maintenance
- E for Equipment Purchase
- A for Administrative projects/purchases
- P for Professional Services (consultants, engineers, etc.,)



# BUDGET

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**PUBLIC WORK** – To ensure DMPMPD meets the State’s requirements for labor, construction, alternation, repair or improvement other than ordinary maintenance the District must adhere to elements of Washington State’s definition of a Public Work found in RCW 39.04.010. Public Work rules do not apply to equipment purchased or work contracted for services such as consultants.

**REPAIR** – corrects or prevents a failure of machinery, equipment or infrastructure and is expected to extend its useful life.

**SMALL AND ATTRACTIVE ASSETS** – see definition of “Non-Capitalized Assets”.