



DES MOINES POOL METROPOLITAN PARK DISTRICT

2016 BUDGET

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DES MOINES POOL METROPOLITAN PARK DISTRICT
KING COUNTY, WASHINGTON

DEPARTMENT OF
ASSESSMENTS

2015 NOV 25 PM 12 50

RESOLUTION NUMBER 2015 - 09

**A RESOLUTION of the Board of Commissioners of the
Des Moines Pool Metropolitan Park District, King County Washington
Adopting an Operating Budget for the Fiscal Year Beginning January 1, 2016**

WHEREAS, the King County Assessor has notified the Commissioners of the Metropolitan Park District of the estimated assessed valuation of property lying within the boundaries of said district for the year 2015 is \$2,858,454,936.00 and;

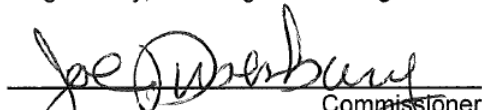

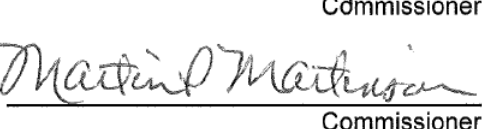
NOW, THEREFORE, BE IT RESOLVED THAT:

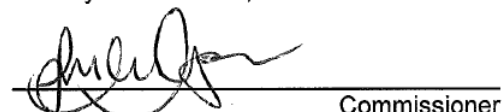
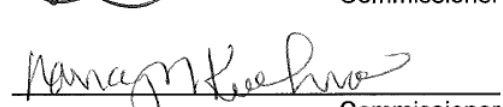

1. The attached Exhibit A is adopted as the 2016 Budget of the Des Moines Pool Metropolitan Park District.
2. The Honorable County Council of King County, Washington is hereby requested to make a regular property tax levy for 2015, collected in 2016, for Des Moines Pool Metropolitan Park District of \$872,013.00
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. \$871,042.00 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. \$ 971.00 Refunds

\$ 872,013.00 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 the Des Moines Pool Metropolitan Park District, King County, Washington at a Regular Meeting this 3rd day of November, 2015.


Commissioner

Commissioner

Commissioner


Commissioner

Commissioner

Clerk



BUDGET

Budget Message from the District Manager

Dear Citizens,

It is my pleasure to present the District Budget for the 2016 fiscal year. The district's budget serves three main purposes: formation of public policy, control of spending and a written financial plan that reflects the District's ongoing commitment to providing aquatic programs for patrons of all ages in a fiscally responsible and sustainable fashion.

2015 Accomplishments

In 2015, the district concentrated on meeting the strict State of Washington legal requirements including updating its policies. The State Auditor's Office triennial review and had no critical issues.

The district invested in improving the entry of the facility by performing a paver patio repair and rebuild. The district understands the importance of the outdoor grounds and entry to the overall aquatic experience of the community.

The district improved its community outreach by providing funding to its pool operator (Aquatics Management Group) to retain a Marketing Specialist. This position developed a 40th Birthday Party for the pool, increased special events and outreach events including the Farmer's Market.

2016 Financial Outlook

The Operating Budget for the Des Moines Pool Metropolitan Park District (District) for the 2016 Fiscal/Calendar Year is presented after review of previous years' accomplishments, changes in the District's organization and projected resources available to do our work. Suggestions from Commissioners are included as well as most updated projections from the District's Financial Services Contractor.

The 2016 Budget reflects the district investing monies in projects deferred over the years at the Mt. Rainier Pool facility. Revenue projections reflect an increase in the levy rate for property tax to allow the district to make the required budget appropriations to complete these capital repair projects. This year we have allocated \$452,000 of Capital Projects (see page 13), which is our most ambitious list of projects to date.

The district has also hired a consultant to look at the Mount Rainier Pool to help better plan for the future. This information will be used to finalize the Master Plan later this year. This plan will help the district strategize for the future and steward resources more efficiently. The Master Plan should be produced the Fourth Quarter of 2016.



BUDGET

The district hired its first full-time General Manager in 2016. This position will help the district ensure that it is meeting the strict legal requirements of Washington State, better manager contractors and consultants and help the district strategically plan for the future.

A Contingency Allocation is included as a way to deal with unanticipated events typical of an aging facility. All other allocations are based upon current contracts, previous years' trends and the District's mission statement.

We welcome feedback on the district budget and its content. Feel free to contact me via email (scott.deschenes@desmoinespool.org), telephone (206) 429-3852 or make an appointment to stop by our office at 22015 Marine View South, Des Moines.

I look forward to serving you this year.

Respectfully,

A handwritten signature in black ink that reads "Scott Deschenes". The signature is written in a cursive, flowing style.

Scott Deschenes
District General Manager
Des Moines Pool Metropolitan Park District



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: 206-429-3852

Email: scott.deschenes@desmoinespool.org

Web site: www.desmoinespool.com

Mount Rainier Pool

22722 19th Ave. S. (Physical)

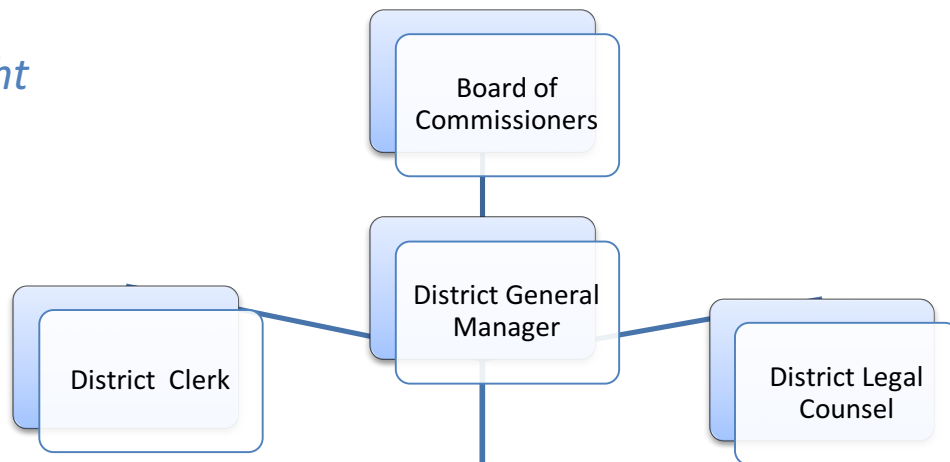
Des Moines, WA 98198

Phone: 206-824-4722

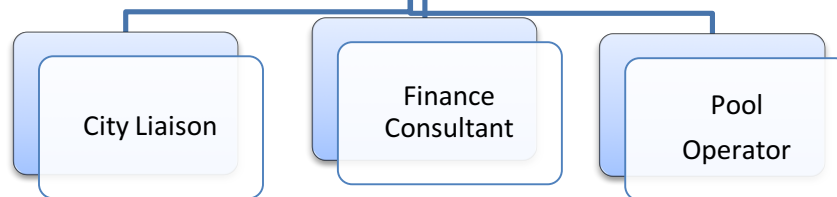
Web site: www.mountrainierpool.com

Organizational Chart

Oversight



Operations



The Des Moines Pool Metropolitan Park District will be hiring its first full time employee, a District General Manager in the first quarter of 2016. With the numerous contracts and commitments to large capital projects the District's board determined that it was in the best interest of the district to have a full time manager to oversee operations.



BUDGET

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.

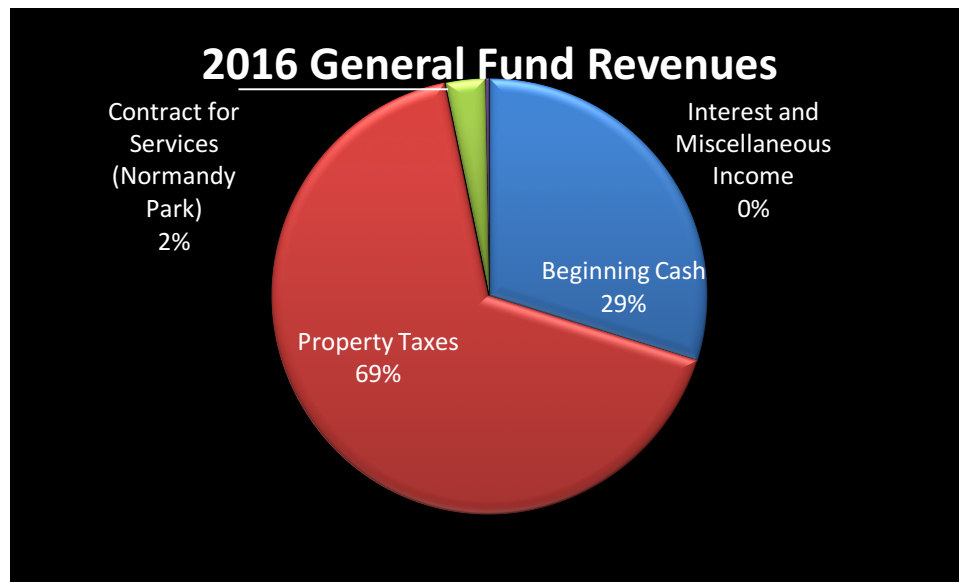
Fund	2012	2013	2014	2015 Estimated	2016 Proposed
GENERAL FUND					
Beginning Cash	\$139,567	\$436,956	\$274,754	\$296,785	\$374,543
Revenues	\$587,712	\$652,821	\$599,673	\$594,310	\$902,513
Expenditures	\$290,324	\$815,023	\$577,642	\$550,901	\$1,277,056
Ending Cash	\$436,956	\$274,754	\$296,785	\$340,194	0
CAPITAL FUND					
Beginning Cash	\$70,000	\$70,000	\$207,958	\$280,000	\$350,000
Revenues	\$0	\$137,958	\$72,042	\$70,000	\$70,000
Expenditures	\$0	\$0	\$0	\$0	\$0
Ending Cash	\$70,000	\$207,958	\$280,000	\$350,000	\$420,000



BUDGET

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 2016 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.

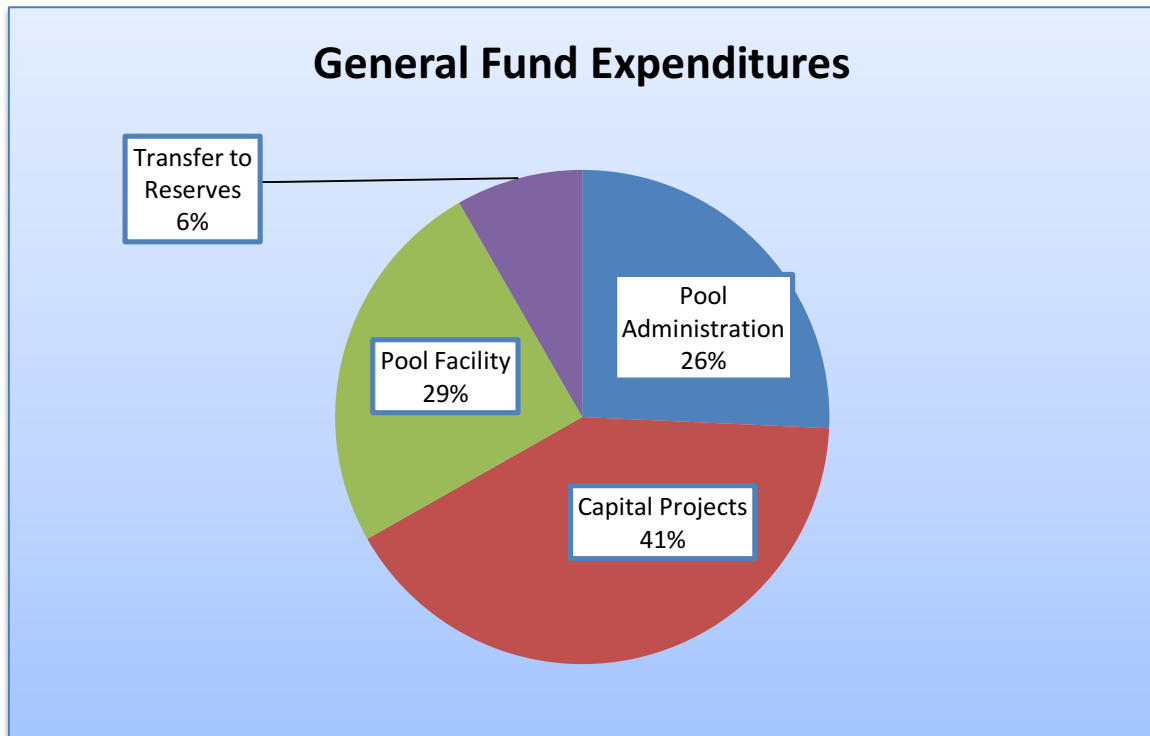
Interest and Miscellaneous Income – interest earnings from King County Treasurer's office.

Revenue by Classification	2012	2013	2014	2015 Estimated	2016 Projected
Beginning Cash	\$139,568	\$436,956	\$436,956	\$297,255	\$340,194
Taxes	\$535,317	\$546,573	\$562,095	\$564,387	\$862,700
Grants/Intergov't	\$0.00	\$80,000	\$9,976	\$0.00	\$0.00
Contract-N.Park	\$50,000	\$25,000	\$25,000	\$25,000	\$25,000
Interest Income	\$2,395	\$2,000	\$2,603	\$ 2,350	\$2,800
Donations	\$0.00	\$0.00	\$0	\$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	2012	2013	2014	2015 Estimated	2016 Projected
Administration	\$ 96,405	\$150,979	\$230,200	\$241,867	\$329,071
Pool Facility	\$158,341	\$211,574	\$216,784	\$467,125	\$364,800
Capital Projects	\$ 35,578	\$314,512	\$58,616	\$110,000	\$513,185
Transfers to Reserves	\$0	\$137,958	\$70,000	\$ 70,000	\$70,000
Debt Repayment	\$0	\$0	\$0	\$0	\$0
Total General Fund	\$290,324	\$815,023	\$577,642	\$888,992	\$1,277,056



BUDGET

Capital Projects and Expenditures for 2016

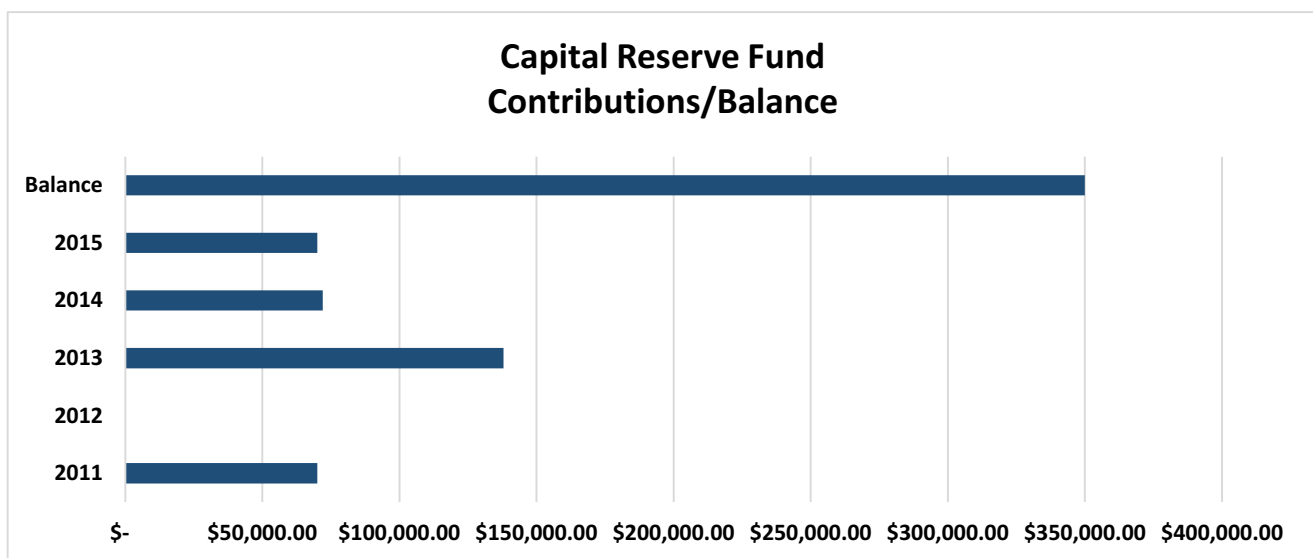
The projects listed have been identified by the District through a pool facility evaluation completed during 2013. The District intends to fund all projects identified and listed below through the General fund budget.

Project Name	Project #	Project Budget	Funding Source
Pool Liner Replacement	2016-01C	\$203,000	General
Pool Tile Replacement	2016-02C	\$15,000	General
Refurbish Bulkhead	2016-03C	\$111,000	General
Filter Room Floor Replacement	2016-04C	\$6,000	General
Surge Tank Replacement	2016-05C	\$50,000	General
Skylight Replacement (Clerestory)	2016-06C	\$33,000	General
Low Spot Repair	2016-07C	\$10,000	General
Replace Underwater Lights	2016-08C	\$24,000	General
Total Projects - 2016		\$452,000	

The District Board hired a consultant to determine if the district should continue to invest in the current Mount Rainier Pool facility, or look to invest taxpayers' money in design/build of a new facility. A report will be made to the board in the third quarter of 2016. This report will determine the direction and scope of future capital decisions.

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 are made from the general fund to a separate reserve fund. This annual commitment to reserves 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

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”.