

WILLIAM SHORE MEMORIAL POOL DISTRICT

**225 East Fifth Street
Port Angeles, WA 98362
(360) 417-9767**

COMMISSIONERS

BRAD COLLINS, BILL PEACH, CHERIE KIDD, ANNA MANILDI, RANDY JOHNSON

RESOLUTION 5-2017

A RESOLUTION TO AMMEND THE 2017 BUDGET

THE WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS find as follows:

- 1. The District Board of Commissioners approved Resolution No. 05-2016 on November 22, 2016, which approved the annual budget for the William Shore Memorial Pool District for 2016.**
- 2. Executive Director and District Treasurer has determined that a budget amendment needs to be presented to the Board of Commissioners due to the decrease in program revenue and an increase in operational expenses.**
- 3. The Clerk of the Board, in accordance with RCW 84.55.120, gave notice that the Board would have a regular meeting on July 25th, 2017 giving notice of a hearing for the purpose of amending the 2017 annual budget and to give the public opportunity to be heard regarding the proposed 2017 budget amendment.**
- 4. In accordance with RCW 84.55.120, the Board of Commissioners conducted public hearing at the regular meeting on July 25th, 2017, to consider all relevant evidence and testimony regarding the 2017 budget Amendment.**
- 5. The 2017 budget amendment does not exceed the lawful limit of taxation as allowed to be levied by the William Shore Memorial Pool District for the purposes set forth.**
- 6. The increase in expenditures set forth in this budget amendment being the result of a significant increase in the program revenue and is necessary to provide for the safe operation of the William Shore Pool facility and its programs during the 2017 calendar year**

NOW, THEREFORE, BE IT RESOLVED by the William Shore Memorial Pool District Board of Commissioners, in consideration of the above findings of fact:

- 1. Approve and adopt the 2016 budget amendment to increase the estimated resources in the amount of \$944,310 and to increase the estimated expenditures in the amount of \$987,925.**
- 2. Details of the amended budget are noted in exhibit A attached to and incorporated to this resolution.**

3. The Clerk is hereby directed to file a copy of the amended 2017 budget with the Clallam County Auditor, Assessor and Treasurer.

PASSED AND ADOPTED this 25th day of July, 2017

ATTEST:

WSMPD BOARD OF COMMISSIONERS


Rachelle Sires, Board Clerk


Anna Manildi, President

Exhibit A

2017 BUDGET AMENDMENT

Description	2016 Budget	2016 Amended	2016 Actual	2017 Budget	2017 Amended
OPERATIONAL REVENUE					
Real and Personal Property Tax	\$495,000	\$495,000	\$496,475	\$525,000	\$525,000
Sale of Tax Title Property	\$0	\$0	\$0	\$0	\$0
Total General Property Tax	\$495,000	\$495,000	\$496,475	\$525,000	\$525,000
Leasehold Excise Taxes	\$5,500	\$5,500	\$4,785	\$5,500	\$5,500
Timber/Harvest Excise Tax	\$3,000	\$3,000	\$2,583	\$2,600	\$2,600
Misc/PILT	\$0	\$0	\$49	\$0	\$0
Total Misc. Taxes	\$8,500	\$8,500	\$7,417	\$8,100	\$8,100
Vending Revenue	\$500	\$500	\$458	\$500	\$500
Sales of Taxable Merchandise	\$7,500	\$7,500	\$7,288	\$7,500	\$7,500
Total Sales of Merchandise	\$8,000	\$8,000	\$7,746	\$8,000	\$8,000
Pass Sales	\$68,000	\$86,000	\$85,504	\$88,000	\$71,000
General Admissions	\$54,000	\$63,000	\$64,445	\$65,000	\$56,000
Swim Classes/Instruction	\$85,000	\$88,000	\$93,195	\$90,000	\$90,000
Exercise Classes	\$70,000	\$67,000	\$70,197	\$70,000	\$65,000
Camps and Special Events	\$10,000	\$9,200	\$9,034	\$10,000	\$10,000
Total Recreation Programing	\$287,000	\$313,200	\$322,375	\$323,000	\$292,000
Rentals (Short-Term)	\$7,500	\$10,000	\$11,189	\$12,500	\$12,500
Locker and Equipemnt Rentals	\$4,000	\$5,000	\$5,547	\$5,750	\$5,750
Lease of County Land (DNR Other)	\$250	\$250	\$200	\$0	\$0
Rentals (Contracted)	\$32,500	\$30,000	\$31,635	\$32,500	\$32,500
Total Rentals	\$44,250	\$45,250	\$48,571	\$50,750	\$50,750
Private Gifts (non-gov)	\$0	\$0	\$272	\$0	\$0
Total Gifts from Private Sources	\$0	\$0	\$272	\$0	\$0
Misc. Other	\$1,500	\$500	\$282	\$500	\$500
Total Other Misc. Revenue	\$1,500	\$500	\$282	\$500	\$500
Sale of County Timber	\$5,000	\$22,000	\$36,297	\$20,000	\$20,000
Total Sale of County Timber	\$5,000	\$22,000	\$36,297	\$20,000	\$20,000
TOTAL OPERATIONAL REVENUE	\$849,250	\$892,450	\$919,435	\$935,350	\$904,350
NON-OPERATIONAL REVENUE					
Commerce Energy Grant	\$0	\$0	\$0	\$0	\$0
Total State Grants	\$0	\$0	\$0	\$0	\$0
Opportunity Fund Grant	\$28,500	\$39,960	\$0	\$0	\$39,960
Utility Incentitive Rebate	\$0	\$0	\$0	\$0	\$0
Total Local Gov't Grants/ Payments	\$28,500	\$39,960	\$0	\$0	\$39,960
County Line of Credit	\$0	\$0	\$0	\$0	\$0
Total Other Non-Revenues	\$0	\$0	\$0	\$0	\$0

General Obligation Bond Proceeds	\$0	\$0	\$0	\$0	\$0
LOCAL Loan Proceeds	\$0	\$0	\$0	\$0	\$0
Total Proceeds of Long Term Debt	\$0	\$0	\$0	\$0	\$0
NON OPERATIONAL REVENUE	\$28,500	\$39,960	\$0	\$0	\$39,960
TOTAL REVENUE	\$877,750	\$932,410	\$919,435	\$935,350	\$944,310
Description	2016 Budget	2016 Amended	2016 Actual	2017 Budget	2017 Ammended
OPERATIONAL EXPENSE					
Clerk of the Board	\$5,000	\$1,500	\$1,200	\$1,500	\$1,500
Wages Lifeguard	\$124,000	\$150,000	\$150,696	\$162,000	\$162,000
Wages Instructor	\$45,000	\$51,500	\$49,820	\$53,000	\$53,000
Wages Head Guard	\$58,000	\$64,000	\$63,830	\$67,300	\$67,300
Wages Supervisors	\$82,500	\$94,000	\$95,113	\$94,000	\$105,000
Wages Maintenance/Janitorial	\$14,000	\$16,000	\$15,894	\$17,000	\$17,000
Wages Executive Director	\$46,313	\$47,250	\$47,250	\$47,250	\$47,250
Sick Pay	\$2,500	\$2,800	\$0	\$3,000	\$3,000
Overtime	\$0	\$0	\$0	\$0	\$0
Salaries and Wages Total	\$377,313	\$427,050	\$423,803	\$445,050	\$456,050
Benefits	\$28,000	\$30,000	\$29,787	\$30,000	\$30,000
Cafeteria Plan	\$11,480	\$12,000	\$14,236	\$12,000	\$8,000
Health Plan					\$16,500
Unemployment	\$1,145	\$1,000	\$3,797	\$1,000	\$2,000
Department of L&I	\$16,375	\$17,000	\$11,495	\$17,000	\$12,000
Personnel Benefits Total	\$57,000	\$60,000	\$59,315	\$60,000	\$68,500
Office Supplies					
Office Supplies	\$6,500	\$10,500	\$8,962	\$9,000	\$9,000
Computers and Supplies	\$100	\$1,700	\$68	\$2,000	\$2,000
Program Supplies and Equipment					
Exercise Classes	\$1,000	\$1,000	\$15	\$1,000	\$1,000
Swim Classes/Instruction	\$1,000	\$1,000	\$1,497	\$1,000	\$1,000
Camps and Special Events	\$1,250	\$1,250	\$334	\$500	\$500
Maintenance and Repairs Supplies					
Uniforms and Clothing	\$1,250	\$2,000	\$949	\$2,000	\$2,000
Pool Chemicals	\$15,000	\$11,000	\$11,255	\$12,000	\$12,000
Cleaning and Janitorial Supplies	\$6,500	\$7,200	\$5,881	\$7,200	\$7,200
Lifeguard Supplies and Equip.	\$3,500	\$3,500	\$2,427	\$3,500	\$3,500
Maintenance Supplies	\$5,500	\$2,500	\$2,705	\$2,500	\$2,500
Miscellaneous Supplies					
Supplies Purchased For Inventory/Resale	\$5,000	\$5,400	\$4,927	\$5,000	\$5,000
Small Tools and Minor Equip.	\$750	\$1,000	\$1,040	\$1,000	\$2,400
Supplies Total	\$47,350	\$48,050	\$40,060	\$46,700	\$48,100
Professional Services					

IT/Computer Service	\$3,000	\$5,000	\$2,169	\$5,000	\$5,000
Transaction Services/Rec1	\$3,000	\$3,000	\$4,558	\$3,000	\$3,000
Accounting Services	\$15,000	\$15,000	\$15,000	\$15,600	\$15,600
Legal Services	\$3,500	\$2,000	\$1,480	\$2,500	\$2,500
Communications					
Telephone	\$2,750	\$3,000	\$3,176	\$3,000	\$3,000
Postage and Mailing	\$500	\$500	\$500	\$500	\$500
Website/Internet	\$1,200	\$1,500	\$1,028	\$1,500	\$1,500
Training/Travel					
Training	\$2,600	\$4,400	\$2,982	\$4,600	\$4,600
ED Travel Allowance	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
Travel for Training	\$1,500	\$1,500	\$455	\$1,500	\$1,500
Travel Misc.	\$0	\$0	\$17	\$0	\$0
Advertising					
Program Advertising	\$500	\$700	\$30	\$600	\$600
Rentals and Leases					
Equipment Leases/Rentals	\$2,000	\$2,000	\$2,039	\$2,000	\$2,000
Insurance					
Liability Insurance	\$13,500	\$15,500	\$15,519	\$20,000	\$20,000
Utility					
Electrical/Water/Sewer	\$60,000	\$90,000	\$91,715	\$92,000	\$105,000
Repairs and Maintenance					
Building Repairs	\$9,500	\$20,000	\$18,941	\$16,500	\$16,500
Equipment Repairs	\$5,000	\$1,500	\$4,465	\$1,500	\$30,000
Office/IT Equipment Repairs	\$0		\$0	\$0	\$0
Miscellaneous					
Printing and Copying Supplies	\$500	\$500	\$0	\$500	\$500
Memberships and Dues	\$3,000	\$4,000	\$3,597	\$3,700	\$3,700
Subscriptions	\$0	\$0	\$610	\$0	\$0
Merchant/Credit Card Service Fees	\$8,500	\$11,000	\$10,324	\$11,000	\$11,000
Misc. Service/Discrepancies	\$0	\$0	\$24	\$0	\$0
Intergovernmental Services					
State Auditor	\$0	\$0	\$0	\$5,000	\$5,000
PA City Maintenance Services	\$0	\$0	\$0	\$0	\$0
Clallam County Taxes	\$325	\$375	\$376	\$375	\$375
B&O Tax/Agency	\$10,000	\$12,000	\$11,895	\$12,500	\$12,500
Services Total	\$148,275	\$195,875	\$193,300	\$205,275	\$246,775
OPERATIONAL EXPENSE TOTAL	\$629,938	\$730,975	\$716,478	\$757,025	\$819,425
NON-OPERATIONAL EXPENSE					
Loans and Bonds (interest)	\$40,252	\$40,252	\$38,481	\$35,000	\$35,000
Debt Service Interest Total	\$40,252	\$40,252	\$38,481	\$35,000	\$35,000
TOTAL NON-OPERATIONAL EXPENSE	\$40,252	\$40,252	\$38,481	\$35,000	\$35,000
TOTAL EXPENSE	\$670,190	\$771,227	\$754,959	\$792,025	\$854,425
NET INCOME	\$207,560	\$161,183	\$164,476	\$143,325	\$89,885
Loans and Bonds (principle)	\$89,660	\$90,000	\$90,000	\$131,000	\$131,000
Debt Service Principle Total	\$89,660	\$90,000	\$89,660	\$131,000	\$131,000

Building and Structures	\$48,500	\$45,000	\$57,322	\$10,000	\$2,500
Machinery and Equipment	\$0	\$20,000	\$6,260	\$0	\$0
Capital Outlays Total	\$48,500	\$65,000	\$63,582	\$10,000	\$2,500
TOTAL ASSET OUTLAYS TOTAL	\$138,160	\$155,000	\$153,242	\$141,000	\$133,500
GRAND TOTAL EXPENSE	\$808,350	\$926,227	\$908,201	\$933,025	\$987,925
SURPLUS	\$69,400	\$6,183	\$11,234	\$2,325	-\$43,615
TOTAL ENDING BALANCE	\$277,977	\$214,760	\$219,811	\$222,136	\$176,196