

William Shore Memorial Pool District

225 E. 5th St.
Port Angeles, WA 98362-3015
Fax: 360.417.2493

COMMISSIONERS

MICHAEL CHAPMAN, BILL PEACH, ANNA MINALDI, BRAD COLLINS, CHERI KIDD

RESOLUTION N° 2016-04

A RESOLUTION ADOPTING THE AMENDED 2016 BUDGET

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

1. The District Board of Commissioners approved Resolution No. 2015-03 on November 24, 2015, 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 increase in program revenue and associated 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 October 25th, 2016 giving notice of a hearing for the purpose of amending the 2016 annual budget and to give the public opportunity to be heard regarding the proposed 2016 budget amendment.
4. In accordance with RCW 84.55.120, the Board of Commissioners conducted public hearing at the regular meeting on October 25th, 2016, to consider all relevant evidence and testimony regarding the 2016 budget Amendment.
5. The 2016 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 2016 calendar year

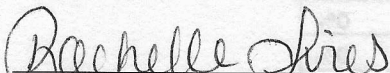
NOW, THEREFORE, BE IT RESOLVED by the William Shore Memorial Pool District Board of Commissioners, in consideration of the above findings of fact:

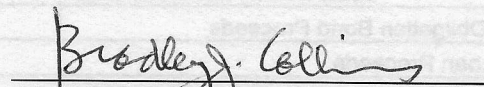
1. Approve and adopt the 2016 budget amendment to increase the estimated resources in the amount of **\$932,410** and to increase the estimated expenditures in the amount of **\$926,227**.
2. Details of the amended budget are noted in exhibit A attached to and incorporated to this resolution.
3. The Clerk is hereby directed to file a copy of the amended 2016 budget with the Clallam County Auditor, Assessor and Treasurer.

PASSED AND ADOPTED this 22nd day of November 2016

ATTEST:

WSMPD PRESIDENT


Rachelle Sires, Board Clerk


BRAD COLLINS, President

CC: Clallam County Treasurer, Budget Director , Auditor and Assessor

THE GENERAL FUND			
Description	2016 Budget	2016 Amended	Variance over 2016 Budget
OPERATIONAL REVENUE			
Real and Personal Property Tax	\$495,000	\$495,000	0%
Sale of Tax Title Property	\$0	\$0	0%
Total General Property Tax	\$495,000	\$495,000	0%
Leasehold Excise Taxes	\$5,500	\$5,500	0%
Timber/Harvest Excise Tax	\$3,000	\$3,000	0%
Total Excise Taxes	\$8,500	\$8,500	0%
Vending Revenue	\$500	\$500	0%
Sales of Taxable Merchandise	\$7,500	\$7,500	0%
Total Sales of Merchandise	\$8,000	\$8,000	0%
Pass Sales	\$68,000	\$86,000	21%
General Admissions	\$54,000	\$63,000	14%
Swim Classes/Instruction	\$85,000	\$88,000	3%
Exercise Classes	\$70,000	\$67,000	-4%
Camps and Special Events	\$10,000	\$9,200	-9%
Total Recreation Programing	\$287,000	\$313,200	8%
Rentals (Short-Term)	\$7,500	\$10,000	25%
Equipment and Locker Rentals	\$4,000	\$5,000	20%
Lease of County Land (DNR Other)	\$250	\$250	0%
Rentals (Contracted)	\$32,500	\$30,000	-8%
Total Rentals	\$44,250	\$45,250	2%
Private Gifts (non-gov)	\$0	\$0	0%
Total Gifts from Private Sources	\$0	\$0	0%
Misc. Other	\$1,500	\$500	-200%
Total Other Misc. Revenue	\$1,500	\$500	-200%
Sale of County Timber	\$5,000	\$22,000	77%
Total Sale of County Timber	\$5,000	\$22,000	77%
TOTAL OPERATIONAL REVENUE	\$849,250	\$892,450	5%
NON-OPERATIONAL REVENUE			
Commerce Energy Grant	\$0	\$0	0%
Total State Grants	\$0	\$0	0%
Opportunity Fund Grant	\$28,500	\$39,960	29%
Utility Incentitive Rebate	\$0	\$0	0%
Misc/PILT	\$0	\$0	0%
Total Local Gov't Grants/ Payments	\$28,500	\$39,960	29%
County Line of Credit	\$0	\$0	0%
Total Other Non-Revenues	\$0	\$0	0%
General Obligation Bond Proceeds	\$0	\$0	0%
LOCAL Loan Proceeds	\$0	\$0	0%
Total Proceeds of Long Term Debt	\$0	\$0	0%
TOTAL NON OPERATIONAL REVENUE	\$28,500	\$39,960	29%
TOTAL REVENUE	\$877,750	\$932,410	6%

Description	2016 Budget	2016 Amended	Variance of 2016 Budget
OPERATIONAL EXPENSE			
Clerk of the Board	\$5,000	\$1,500	-233%

Wages Lifeguard	\$124,000	\$150,000	17%
Wages Instructor	\$45,000	\$51,500	13%
Wages Head Guard	\$58,000	\$64,000	9%
Wages Supervisors	\$82,500	\$94,000	12%
Wages Maintenance/Janitorial	\$14,000	\$16,000	13%
Wages Executive Director	\$46,313	\$47,250	2%
Sick and Vacation Pay	\$2,500	\$2,800	11%
Overtime	\$0	\$0	0%
Salaries and Wages Total	\$377,313	\$427,050	12%
Benefits	\$28,000	\$30,000	7%
Cafeteria Plan	\$11,480	\$12,000	4%
Unemployment	\$1,145	\$1,000	-15%
Department of L&I	\$16,375	\$17,000	4%
Personnel Benefits Total	\$57,000	\$60,000	5%
Office Supplies			
Office Supplies	\$6,500	\$10,500	38%
Computers and Supplies	\$100	\$1,700	94%
Program Supplies and Equipment			
Exercise Classes	\$1,000	\$1,000	0%
Swim Classes/Instruction	\$1,000	\$1,000	0%
Camps and Special Events	\$1,250	\$1,250	0%
Maintenance and Repairs Supplies			
Uniforms and Clothing	\$1,250	\$2,000	38%
Pool Chemicals	\$15,000	\$11,000	-36%
Cleaning and Janitorial Supplies	\$6,500	\$7,200	10%
Lifeguard Supplies and Equip.	\$3,500	\$3,500	0%
Maintenance Supplies	\$5,500	\$2,500	-120%
Miscellaneous Supplies			
Supplies Purchased For Inventory/Resale	\$5,000	\$5,400	7%
Small Tools and Minor Equip.	\$750	\$1,000	25%
Supplies Total	\$47,350	\$48,050	1%
Professional Services			
IT/Computer Service	\$3,000	\$5,000	40%
Transaction Services/Rec1	\$3,000	\$3,000	0%
Accounting Services	\$15,000	\$15,000	0%
Legal Services	\$3,500	\$2,000	-75%
Communications			
Telephone	\$2,750	\$3,000	8%
Postage and Mailing	\$500	\$500	0%
Website/Internet	\$1,200	\$1,500	20%
Training/Travel			
Training	\$2,600	\$4,400	41%
ED Travel Allowance	\$2,400	\$2,400	0%
Travel for Training	\$1,500	\$1,500	0%
Travel Misc.	\$0	\$0	0%
Advertising			
Program Advertising	\$500	\$700	29%
Rentals and Leases			
Equipment Leases/Rentals	\$2,000	\$2,000	0%
Insurance			
Liability Insurance	\$13,500	\$15,500	13%

Utility			
Electrical/Water/Sewer	\$60,000	\$90,000	33%
Repairs and Maintenance			
Building Repairs	\$9,500	\$20,000	53%
Equipment Repairs	\$5,000	\$1,500	-233%
Office/IT Equipment Repairs	\$0	\$0	0%
Miscellaneous			
Printing and Copying Supplies	\$500	\$500	0%
Memberships and Dues	\$3,000	\$4,000	25%
Subscriptions	\$0	\$0	0%
Merchant/Credit Card Service Fees	\$8,500	\$11,000	23%
Misc. Service/Discrepancies	\$0	\$0	0%
Intergovernmental Services			
County Clerk Services	\$0	\$0	0%
State Auditor	\$0	\$0	0%
PA City Maintenance Services	\$0	\$0	0%
Clallam County Taxes	\$325	\$375	13%
B&O Tax/Agency	\$10,000	\$12,000	17%
Services Total	\$148,275	\$195,875	24%
OPERATIONAL EXPENSE TOTAL	\$629,938	\$730,975	14%
NON-OPERATIONAL EXPENSE			
Loans and Bonds (interest)	\$40,252	\$40,252	0%
Debt Service Interest Total	\$40,252	\$40,252	0%
TOTAL NON-OPERATIONAL EXPENSE	\$40,252	\$40,252	0%
TOTAL EXPENSE	\$670,190	\$771,227	13%
County Loan Line of Credit (principle)	\$0	\$0	0%
Loans and Bonds (principle)	\$89,660	\$90,000	0%
Debt Service Principle Total	\$89,660	\$90,000	0%
Building and Structures	\$48,500	\$45,000	-8%
Machinery and Equipment	\$0	\$20,000	100%
Capital Outlays Total	\$48,500	\$65,000	25%
TOTAL ASSET OUTLAYS TOTAL	\$138,160	\$155,000	11%
GRAND TOTAL EXPENSE	\$808,350	\$926,227	13%