

INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Rick Still, Parks and Recreation Director 

BY: Vicky Carlsen, Deputy Finance Director

DATE: October 16, 2013

SUBJECT: Public Hearing 2014 Budget

ISSUE

Approval of resolution adopting 2014 operating budget.

FINANCIAL IMPACT

The MPD Board must adopt the 2014 budget by December 31, 2013.

BACKGROUND

A budget workshop was held on September 10, 2013 and items discussed at the workshop have been incorporated into the proposed 2014 budget.

DISCUSSION

The proposed 2014 budget includes revenues and expenditures for normal operations. The capital project was completed earlier in 2013. Additional assumptions included in the budget are as follows:

- Program revenues in 2014 are forecasted to exceed 2013 revenues based on increased revenues in 2013 and the reopening of the pool upon completion of the capital improvements.
- Tax Levy revenue collection begins in 2014 for an estimated \$704,395.
- City Loan repayment used to fund operations during the formation of the MPD began in June 2013 for total payments of \$88,245 and then \$121,458 annually through May 2023.
- Pool capital improvement bond repayment began in 2013 over a 15 year period ending in 2028.

The proposed 2014 budget is the direct result of 2013 forecasted results with the goal of improving the pool while being fiscally responsible. The 5-year projection is the result of improving conditions in 2013 and provides the basis for the pool operations from 2014-2018. The projections for 2015-2018 are based on the following:

- Programs fees increase at 1%.
- Tax revenues increase at 2%.
- Operating expenditures increase at 4%.
- Required reserve balance of 15% achieved.

Any changes from the October 21, 2013 regular meeting will be incorporated into the resolution prior to adoption.

CORRECTION:

Policy 2014-E identified a total of approximately 3,500 part-time hours worked annually with 850 of those hours being Lead Lifeguard hours. The impact to the budget was said to be around \$8,500 annually.

After further review it was discovered that the actual numbers should be as follows. Currently, the total annual part-time hour is 10,500 of which 850 hours are Lead Lifeguard hours. Following the recommendation of KJ Design, and increasing Lead Lifeguard staffing to include weekday evening coverage and second Lead on weekends will increase the Lead Lifeguards hours an additional 3,500. However, this will also lessen the regular Lifeguards hours by 3,500 also. So, of the 10,500 total annual part-time hours, 4,350 will be Lead Lifeguard hours and 6,150 regular Lifeguard hours.

Therefore, the approximate impact of this on the budget will be an annual increase of \$15,750 at the average pay rate of the scale. At the highest end of the pay scale, the total would be \$26,600. These numbers are based on the numbers below.

Lifeguards:	Lead Lifeguards:
\$10.60 – \$12.20 current	\$12.00 – \$14.00 current
\$11.00 – \$14.00 new rate	\$15.00 – \$18.00 new rate

RECOMMENDATION

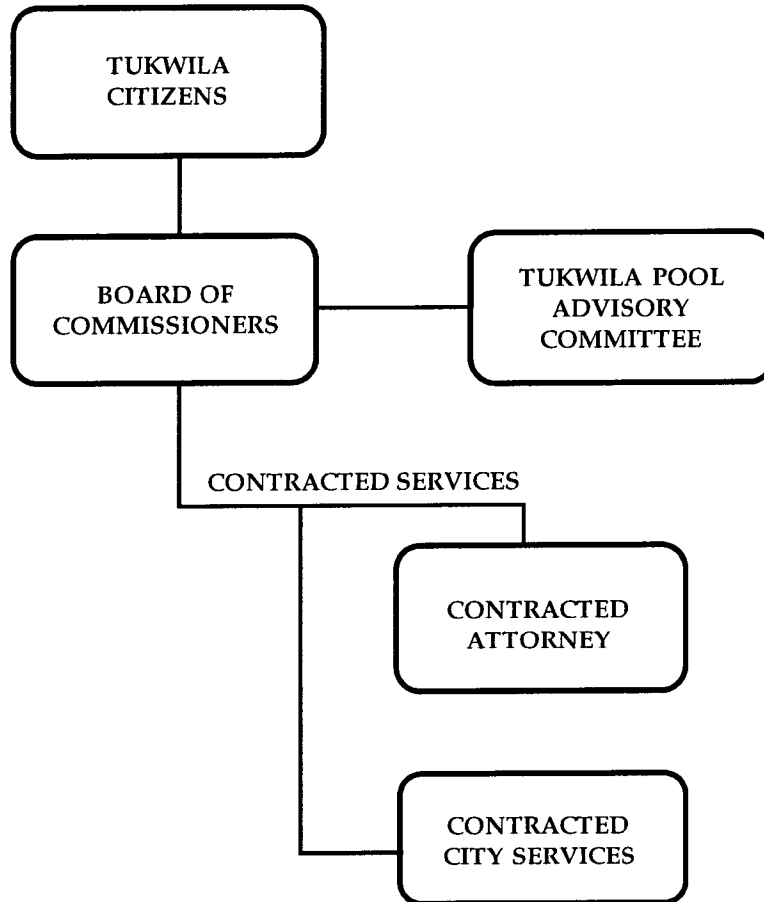
The Board is being asked to consider the 2014 Metropolitan Park District budget resolution at the October 21, 2013 regular board meeting and adopt the budget at the November 18, 2013 regular meeting.

ATTACHMENTS

- Proposed Budget 2014
- 5-Year Projection
- Budget Policy Issues 2014
- Budget Resolution in Draft form

2014 PRELIMINARY BUDGET

Metropolitan Park District



Goals & Accomplishments

DEPARTMENT: N/A

FUND: Agency

RESPONSIBLE MANAGER: Verna Seal

DIVISION: N/A

FUND NUMBER: 630

POSITION: Board President 2013

Description

The mission of the Tukwila Pool Metropolitan Park District (TMPD) is to promote and provide social, cultural, physical and safe swimming activities, lessons, and events for participants of all ages and abilities during their leisure time.

The Tukwila Pool Metropolitan Park District will provide lessons and open swims year-round. The aquatic staff, which include both part and full-time employees, are contracted resources used to conduct these water and swimming services and programs for the community. Fees are collected in an effort to offset operational costs.

2013 Accomplishments

- Increased revenues for April –July of 2013 8.8% over the same period in 2012.
- Implemented a resident and non-resident fee structure for passes.
- Developed additional materials for the pool’s Employee Manual including a more detailed emergency action plan and updated procedures for processes in the renovated facility.
- Coached the Tukwila Turtles Special Olympics Swim team to be one of the largest teams participating at state level. Turtles athletes brought home 34 ribbons and medals in 2013 from the Washington State Aquatics Meet.
- Developed and implemented a long term marketing plan for the Pool and programs.
- Piloted an afterschool swimming program for middle school students in partnership with Community Schools Collaboration.
- Developed a partnership with Global to Local to provide swimming instructions to Global to Local participants.
- Developed a partnership with Neighbor Care to provide low cost swimming lessons and participation in public programing.
- Applied for and received a \$48,000 Community Transformation Grant (CTG) from Seattle Children’s Hospital, Seattle & King County Public Health, and Healthy King County Coalition, with funds from the Centers for Disease Control and Prevention.
- Successfully piloted a summer swim team program, the Tukwila Tiger Sharks.
- Successfully completed a \$1.7 million Capital Improvement Program.
- Successfully completed Grand Re-Opening Festivities for the Tukwila Community.

2014 Program Goals

- Encourage multiple visit participation and increase the number of passes sold by 5%.
- Complete work on the CTG Grant to address barriers to participation in aquatics activities and create opportunities for universal swimming.

- Build support for aquatics as part of school curriculum by delivering high quality instruction to Foster High School students enrolled in the aquatics P.E. classes.
- Implement an afternoon swim fitness program for youth 12-18 years of age during the school year.
- Encourage growth of the Tukwila Tiger Sharks summer swim team program both in participation and league size.
- Implement an event to raise funds for the Tukwila Pool Scholarship Fund.

Tukwila Metropolitan Park District

Description	2012 ADOPTED BUDGET	2012 ACTUALS	2013 ADOPTED BUDGET	2014 PROPOSED BUDGET
Beginning Fund Balance	\$ -	\$ 59,264	\$ 197,605	\$ 379,808
REVENUE				
Tax Levy	-	-	680,186	704,395
Program Fees	128,570	170,961	180,000	181,800
Rentals	29,000	36,851	31,000	31,310
Scholarship				10,000
Scholarship Used				(10,000)
Donations	-	-	-	1,000
Sale of Merchandise	-	2,286	-	2,000
State Grant	-	416,666	416,666	-
Tax Exempt Lease Program - Loan	-	-	1,000,000	-
Grant - Seattle Childrens				30,000
General Fund Loan	870,640	658,706	38,066	-
REVENUE TOTAL	1,028,210	1,285,470	2,345,918	950,505
Beginning Fund Balance + Revenues	1,028,210	1,344,734	2,543,523	1,330,313
EXPENDITURE				
10 Salaries & Wages	246,568	239,584	259,684	278,848
20 Personnel Benefits	78,807	71,661	81,775	86,242
30 Supplies	15,047	25,633	15,179	18,875
40 Other Services & Charges	273,674	244,657	257,122	303,280
60 Capital	-	662,120	1,416,666	
70 Debt Service	-	10,408	173,850	234,588
00 Other-Life Cycle Replacement	250,000	250,000	-	-
00 Other-CIP Reserve	30,000	30,000	30,000	30,000
EXPENDITURE TOTAL	894,096	1,534,063	2,234,276	951,833
Ending Fund Balance	134,114	(189,329)	309,247	378,480
Ending Fund Balance + Expenditures	\$ 1,028,210	\$ 1,344,734	\$ 2,543,523	\$ 1,330,313
Required Reserve - Fund Balance (15% of Operating Expenditures)		130,791	122,642	142,775

* The 2012 negative fund balance is attributed to the accrual of invoices related to the Pool Project with subsequent funding from bond proceeds received in January 2013 from Cashmere Bank.

Salaries and Benefits

Salaries are based on actual costs for existing positions and include a cost of living adjustment per contract agreements.

PERSONNEL	ADOPTED				PROPOSED			
	2013 FTE	2013 Budgeted		2014 FTE	2014 Budgeted			
		Salaries	Benefits		Salaries	Benefits		
Aquatics Program Coordinator	1	\$ 82,872	\$ 34,097	1	\$ 85,320	\$ 35,595		
Aquatics Program Specialist	1	58,812	24,501	1	63,528	26,129		
Extra Labor		118,000	23,177		125,000	24,518		
Overtime		-	-		5,000	-		
Department Total	2	\$ 259,684	\$ 81,775	2	\$ 278,848	\$ 86,242		

Professional Services

Professional services and contracts for the Metropolitan Park District include communications, security and fire monitoring, operating lease, utilities, memberships, as well as contracted legal and City services.

Account Number	Purpose	2013 ADOPTED	2014 PROPOSED
630.00.576.210.41.00	Consultants	\$ 100	\$ -
630.00.576.210.42.00	Phone, security and fire monitoring	4,000	2,200
630.00.576.210.43.00	Mileage, meals, lodging, parking for WRPA conferences, training	-	-
630.00.576.210.44.00	Advertising banners, newspaper job listings	4,000	3,000
630.00.576.210.45.00	Rental of scissor lift for lights and ballasts	400	750
630.00.576.210.47.00	Gas, electricity, sewer, and water	103,120	100,000
630.00.576.210.48.00	Pest control, HVAC service, boiler repair and maintenance, misc.	20,000	20,800
630.00.576.210.49.00	Permit fees, memberships, education and training	5,000	5,200
630.00.576.210.49.08	Credit card charges	3,400	4,180
630.00.576.220.45.00	Executive Director		45,000
630.00.576.220.45.00	School Lease	10,950	10,950
630.00.576.220.49.00	Financial Audit	-	7,000
630.00.576.220.49.00	Contract Legal services	6,240	14,000
630.00.576.220.49.00	Contract City services	90,000	79,200
630.00.576.220.49.00	WCIA Insurance	9,912	11,000
	Total Professional Services	\$ 257,122	\$ 303,280

Performance Measures

Parks & Recreation Aquatics Recreational Services	2010 Actual	2011 Actual	2012 Actual	2013 Projection	2014 Projection
Membership visits	14,585	13,527	11,607	15,000	15,300
Drop-in: lap, family & public swim	10,276	9,969	9,365	10,000	10,200
Swimming Lesson Registrants	2,150	2,146	2,175	2,300	2,346
One Time Rentals	2,063	2,067	1,400	2,000	2,040
Team & Special Interest Group Rentals	56,370	35,164	35,000	36,000	36,720

MPD 5 YEAR OPERATIONAL FINANCIAL PLAN

	ACTUAL	ADOPTED BUDGET	ACTUAL	ESTIMATE	1 PROPOSED BUDGET	2 ESTIMATE	3 ESTIMATE	4 ESTIMATE	5 ESTIMATE
	2012	2013	2013.6 YTD	2013	2014	2015	2016	2017	2018
REVENUES									
1 PROGRAMS	(% growth) \$ 170,961	180,000	76,769	172,958	\$ 181,800	\$ 183,618	\$ 185,454	\$ 187,309	\$ 189,182
2 SCHOLARSHIP									
2A PROGRAM REVENUE-SCHOLARSHIPS		9,500		10,542	10,000	10,000	10,000	10,000	10,000
2B SCHOLARSHIP USED		(9,500)		(10,542)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
3 DONATIONS			162	1,204	1,000	1,000	1,000	1,000	1,000
4 RENTALS	(% growth) 36,851	31,000	11,574	31,000	31,310	31,623	31,939	32,259	32,581
5 SALE OF MERCHANDISE	(% growth) 2,286	-	534	1,000	2,000	2,020	2,040	2,061	2,081
6 GRANT				18,000	30,000	-	-	-	-
7 BRIDGE LOAN	658,706	38,066	250,000	250,000	-	-	-	-	-
8 TAX REVENUE (% growth & % new construction)	-	680,186	360,602	690,000	704,395	718,483	732,853	747,510	762,460
TOTAL REVENUE	868,804	929,252	699,641	1,164,162	950,505	936,744	953,286	970,138	987,304
OVERHEAD & CAPITAL									
ADMINISTRATION/OVERHEAD									
9 EXECUTIVE DIRECTOR ⁽¹⁾	-	-	-	10,000	45,000	45,000	45,000	45,000	45,000
10 CITY CONTRACT	90,000	90,000	45,000	90,000	79,200	79,200	79,200	82,368	82,368
11 MPD ATTORNEY	8,182	6,240	1,076	3,500	14,000	14,560	15,142	15,748	16,378
12 INSURANCE (WCIA)	8,672	9,912	8,672	8,672	11,000	11,440	11,898	12,374	12,868
13 AUDIT					7,000	7,280	7,571	7,874	8,189
14 SCHOOL LEASE	10,950	10,950	-	10,950	10,950	10,950	11,498	11,498	11,498
TOTAL ADMINISTRATION	117,804	117,102	54,748	123,122	167,150	168,430	170,309	174,862	176,301
CAPITAL & DEBT SERVICE									
15 BRIDGE LOAN	-	88,245	19,406	80,132	121,458	121,458	121,458	121,458	121,458
16 CIP & Life-Cycle Replacement	250,000								
17 CIP RESERVE	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000
18 BOND PAYMENT	10,408	85,605	56,565	113,130	113,130	113,130	113,130	113,130	113,130
TOTAL CAPITAL & DEBT SERVICE	290,408	203,850	75,971	223,262	264,588	264,588	264,588	264,588	264,588
OPERATIONS (4% growth)									
SALARIES & WAGES									
19 FT SALARIES	126,157	141,684	62,088	132,228	148,848	154,802	160,994	167,434	174,131
20 EXTRA LABOR	113,359	118,000	47,550	118,000	125,000	130,000	135,200	140,608	146,232
21 OVERTIME	68			1,000	5,000	1,000	1,040	1,082	1,125
TOTAL SALARIES & WAGES	239,584	259,684	109,638	251,228	278,848	285,802	297,234	309,123	321,488
PERSONNEL BENEFITS									
22 FICA	18,240	19,773	8,348	19,484	20,895	23,562	24,504	25,484	26,504
23 PERS	11,002	15,106	4,802	12,235	16,379	19,583	20,367	21,181	22,028
24 IND. INSURANCE	11,897	14,694	6,762	15,024	16,640	17,853	18,567	19,309	20,082
25 MED/DENTAL/LIFE/VISION	1,187	1,263	574	1,174	1,391	1,743	1,812	1,885	1,960
26 SELF-INSURED MED. & DENTAL	29,335	30,938	13,764	29,232	30,937	37,842	39,355	40,929	42,567
TOTAL PERSONNEL BENEFITS	71,661	81,775	34,250	77,149	86,242	100,582	104,605	108,789	113,141
SUPPLIES									
27 OFFICE & OPER. SUPPLIES	20,428	8,679	5,491	10,000	10,000	10,400	10,816	11,249	11,699
28 CHEMICALS	5,205	6,500	1,726	6,500	7,375	7,670	7,977	8,296	8,628
29 RESALE SUPPLIES (% growth)			840	1,340	1,500	1,515	1,530	1,545	1,561
TOTAL SUPPLIES	25,633	15,179	8,057	17,840	18,875	19,585	20,323	21,090	21,887
OTHER SERVICES & CHARGES									
30 PROFESSIONAL SERVICES	104	100	2,789	8,809	-	-	-	-	-
31 COMMUNICATION	2,183	4,000	1,104	1,704	2,200	2,288	2,380	2,475	2,574
32 TRAVEL	-	-	-	-	-	-	-	-	-
33 ADVERTISING	254	4,000	3,349	6,000	3,000	3,120	3,245	3,375	3,510
34 OPERATING RENTALS & LEASES	-	400	-	674	750	780	811	844	877
35 PUBLIC UTILITY SERVICES	98,976	103,120	31,125	100,091	100,000	104,000	108,160	112,486	116,986
36 REPAIRS & MAINTENANCE	15,129	20,000	3,266	22,000	20,800	21,632	22,497	23,397	24,333
37 MISCELLANEOUS	5,859	5,000	3,020	5,000	5,200	5,408	5,624	5,849	6,083
38 CREDIT CARD CHARGES	4,348	3,400	1,762	3,600	4,180	4,347	4,521	4,702	4,890
TOTAL OTHER SERVICES & CHARGES	126,853	140,020	46,415	147,878	136,130	141,575	147,238	153,128	159,253
TOTAL OPERATIONS	463,731	496,658	198,360	494,095	520,095	547,544	569,400	592,130	615,769
TOTAL EXPENDITURES	871,943	817,610	329,079	840,479	951,833	980,562	1,004,297	1,031,580	1,056,658
CHANGE IN FUND BALANCE	\$ (3,139)	\$ 111,642	\$ 370,562	\$ 323,683	\$ (1,328)	\$ (43,818)	\$ (51,011)	\$ (61,442)	\$ (69,354)
BEGINNING FUND BALANCE	59,264	197,605	56,125	56,125	379,808	378,480	334,662	283,651	222,209
ENDING FUND BALANCE	\$ 56,125	\$ 309,247	\$ 426,687	\$ 379,808	\$ 378,480	\$ 334,662	\$ 283,651	\$ 222,209	\$ 152,855
15% Fund Balance	\$ 130,791	\$ 122,641	\$ 49,362	\$ 126,072	\$ 142,775	\$ 147,084	\$ 150,645	\$ 154,737	\$ 158,499

NOTES

(1) New Item: Executive Director \$45K/year

INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Rick Still, Parks and Recreation Director 

DATE: September 30, 2013

SUBJECT: Budget Policy Issues 2014

ISSUE

Policy issues that the Board has considered providing direction.

FINANCIAL IMPACT

The Financial Impact varies from the direction provided by the Board.

BACKGROUND

The Board has had the opportunity to provide comments and had good discussion regarding the 2014 Budget and the pool operational analysis. Staff has tried to identify the potential policy issues that have come from those discussions. One can review the budget and the policy issues at the same time to determine potential impacts of each policy decision.

DISCUSSION

A Policy Issue 2014 sheet has been prepared for each item identified through the previous budget discussions: Fee Increase, Executive Director, Lifecycle Replacement, Full time Staff coverage, Part-time Staff model. Backup documents have been attached for several of the issues to provide additional detailed information.

The format for the policy sheet is set up to be a one page brief discussion with information consistently outlined with the following categories: the Policy Issue – in a question form, Budget Impact – representing a potential budget change, Discussion – a brief outline of the issue, Staff Recommendation – staff's recommendation regarding the issue, and Additional Information – a second page or two with support documents regarding the issue.

The "Budget Line" referenced on each policy sheet corresponds to the MPD 5 Year Operational Plan numbering next to the budget item description.

ATTACHMENTS

Policy Issue 2014 sheets

BUDGET SHEET
Tukwila Metropolitan Park District

2014-A

Policy Issue 2014-A

Should program and/or rental fees be increased? If so, which fees should be pursued resident and/or nonresident program or rental fees? [Budget Lines 1 & 4]

Budget Impact:

Increased fees could generate additional revenue. As shown on Attachment 2014-A Fee Study & Analysis there is potential to increase fees to bring them in-line with area pools, however it is important to consider Tukwila's demographics when comparing fees.

Discussion:

The current budget plan demonstrates an increase in revenue based upon expanding a number of programs offered and growing numbers of participants within those programs. A fee increase can potentially bring in additional revenues or it can deter participation in programs offered therefore potentially reducing the revenue.

Staff Recommendation:

Staff recommends maintaining the current fee structure through 2014 to allow staff adequate time to grow programs and program participation before adjusting fees.

Additional Information:

Attachment 2014-A Fee Study & Analysis

Fee Study Comparing Tukwila Pool with Local Comparable Aquatics Facilities

	Tukwila Resident	Tukwila Non-Res.	Evergreen	Mount Rainer (AMG)	Lindbergh	Seattle Parks - Southwest Pool	Kent Meridian (AMG)	King County Aquatic Center	Covington Resident	Covington - Non-Res.	Average	Tukwila Resident vs. Average	Tukwila Non-Res. vs. Average
Adult Drop-in	\$4.00	\$4.00	\$4.50	\$4.13	\$3.75	\$4.75	\$4.13	\$3.25	\$3.75	\$4.50	\$4.08	-1.86%	-1.86%
Youth/Sr Drop-in	\$3.00	\$3.00	\$3.50	\$3.58	\$4.25	\$3.25	\$4.13	\$3.25	\$3.75	\$4.50	\$3.62	-17.15%	-17.15%
Adult Lap Swim Drop-in	n/a	n/a	n/a	\$4.95	\$4.25	n/a	\$4.13	\$5.00	\$5.25	\$6.50	\$5.01	-20.21%	-20.21%
Youth Lap Swim Drop-in	n/a	n/a	n/a	\$4.95	\$4.25	n/a	n/a	\$5.00	\$5.25	\$6.50	\$5.19	-42.20%	-42.20%
Senior Lap Swim Drop-in	n/a	n/a	n/a	\$3.58	\$3.25	n/a	\$3.58	\$3.75	\$3.75	\$4.50	\$3.74	-19.68%	-19.68%
Adult H2OX Drop-in	\$6.00	\$6.00	n/a	\$7.15	\$6.25	\$6.00	\$7.15	\$6.25	\$7.00	\$8.50	\$6.70	-10.45%	-10.45%
Sr. H2OX Drop-in	\$5.00	\$5.00	n/a	\$5.50	\$4.25	\$3.50	\$5.50	\$4.75	\$5.25	\$6.50	\$5.03	-0.55%	-0.55%
Youth 10 Punch Public Swim	\$27.00	\$30.00	\$30.00	\$38.50	\$31.25	\$29.20	\$38.50	n/a	\$33.75	\$40.50	\$33.19	-18.65%	-9.61%
Adult 10 Punch Public Swim	\$36.00	\$40.00	\$40.00	\$38.50	\$35.42	\$42.70	\$38.50	n/a	\$33.75	\$40.50	\$38.37	-6.19%	4.24%
Senior 10 Punch Public Swim	\$27.00	\$30.00	\$30.00	\$33.00	\$27.08	\$29.20	\$33.00	n/a	\$33.75	\$40.50	\$31.50	-14.30%	4.77%
Youth 10 Punch Lap	\$27.00	\$30.00	\$30.00	\$46.75	\$35.42	\$29.20	n/a	n/a	\$47.25	\$58.50	\$38.01	-28.97%	-21.08%
Adult 10 Punch Lap	\$36.00	\$40.00	\$40.00	\$46.75	\$35.42	\$42.70	\$46.75	n/a	\$47.25	\$58.50	\$43.71	-17.63%	-8.48%
Senior 10 Punch Lap	\$27.00	\$30.00	\$30.00	\$33.00	\$27.08	\$29.20	\$33.00	n/a	\$33.75	\$40.50	\$31.50	-14.30%	4.77%
Youth 1 Month Pass	\$28.00	\$35.00	\$45.00	n/a	n/a	\$40.00	n/a	n/a	n/a	n/a	\$37.00	-24.32%	-5.41%
Adult 1 Month Pass	\$39.00	\$49.00	\$65.00	n/a	n/a	\$55.00	n/a	n/a	n/a	n/a	\$52.00	-25.00%	-5.77%
Sr. 1 Month Pass	\$28.00	\$35.00	\$45.00	n/a	n/a	\$40.00	n/a	n/a	n/a	n/a	\$37.00	-24.32%	-5.41%
Youth 3 Month Pass	\$66.00	\$83.00	\$105.00	\$110.00	\$170.00	n/a	\$100.00	\$107.50	\$93.75	\$112.50	\$105.31	-37.33%	-21.18%
Adult 3 Month Pass	\$105.00	\$132.00	\$155.00	\$137.50	\$170.00	n/a	\$137.50	\$156.75	\$131.25	\$162.50	\$143.06	-26.60%	-7.73%
Sr. 3 Month Pass	\$66.00	\$83.00	\$105.00	\$80.00	\$110.00	n/a	\$88.00	\$107.50	\$93.75	\$112.50	\$93.97	-29.77%	-11.68%
Family 3 Month Pass	n/a	n/a	\$275.00	\$275.00	n/a	n/a	n/a	\$275.00	\$225.00	\$275.00	\$265.00	n/a	n/a
Youth 12 Month Pass	\$187.00	\$236.00	n/a	\$300.00	\$480.00	n/a	\$330.00	\$312.00	\$187.50	\$225.00	\$282.19	-33.73%	-16.37%
Adult 12 Month Pass	\$308.00	\$388.00	n/a	\$473.00	\$480.00	n/a	\$473.00	\$456.00	\$262.50	\$325.00	\$395.69	-22.16%	-1.94%
Sr. 12 Month Pass	\$187.00	\$236.00	n/a	\$220.00	\$330.00	n/a	\$220.00	\$273.00	\$187.50	\$225.00	\$234.81	-20.36%	0.51%
Adult H2OX 10 visit	\$52.00	\$55.00	n/a	\$66.00	\$52.08	n/a	\$66.00	\$56.25	\$63.00	\$76.50	\$60.85	-14.55%	-9.62%
Sr. H2OX 10 visit	\$42.00	\$44.00	n/a	\$46.75	\$35.42	n/a	\$46.75	\$42.75	\$47.25	\$58.50	\$45.43	-7.54%	-3.14%
Swim Lesson (\$/class)	\$5.50	\$6.00	\$9.00	\$10.75	\$7.80	\$6.50	\$10.75	\$6.80	\$9.50	\$7.75	\$8.04	-31.55%	-25.33%
Private Lessons	\$25.00	\$25.00	\$20.00	\$42.90	\$28.00	\$34.00	\$42.90	\$22.00	\$29.00	\$35.00	\$30.38	-17.71%	-17.71%
Semi Private Lessons	\$30.00	\$30.00	\$30.00	\$30.25	\$40.00	\$44.00	n/a	\$32.00	\$18.00	\$22.00	\$30.69	-2.26%	-2.26%
Party Rental (1-25 ppl) /hr	\$110.00	\$110.00	\$115.00	\$99.00	\$120.00	\$206.00	\$99.00	\$115.00	\$125.00	\$150.00	\$124.90	-11.93%	-11.93%
Party Rental (26-60 ppl) /hr	\$135.00	\$135.00	\$150.00	\$132.00	\$145.00	\$231.00	\$132.00	\$145.00	\$160.00	\$165.00	\$153.00	-11.76%	-11.76%
Party Room 1/hr	\$0.00	\$0.00	n/a	\$49.50	\$40.00	\$35.00	\$42.99	\$37.00	\$35.00	\$45.00	\$31.61	-100.00%	-100.00%
Lane Rental/hr - Swim Team	\$12.00	\$12.00	\$13.00	\$10.50	\$15.00	\$27.00	\$10.50	\$12.50	\$12.25	\$12.25	\$13.70	-12.41%	-12.41%
Lane Rental/hr - Schools	\$13.00	\$13.00	\$10.00	\$10.50	\$15.00	\$27.00	\$10.50	\$14.50	\$12.00	\$12.00	\$13.75	-5.45%	-5.45%
Distance (miles) from Tukwila Pool			6.90	7.70	7.90	7.90	11.00	15.50	15.80	15.80	Average	-24.32%	-23.31%

BUDGET SHEET
Tukwila Metropolitan Park District

2014-B

Policy Issue 2014-B

Should the MPD hire a contracted Executive Director? [Budget Line 9]

Budget Impact:

The previous discussion has included \$45,000 allotment for an Executive Director. Annual cost would be approximately \$45,000. It was proposed that this contract remain at this amount rather than increasing annually according to the budget assumptions of 4% increase in expenses per year.

Discussion:

At the March 31, 2013 Board Retreat, Board consensus was to move forward with researching options regarding hiring an Executive Director. In July, the Board advertised for a contracted Executive Director. Five applicants have been received. The MPD Executive Director Committee decided to delay the hiring process until a Consultant was hired and able to review the pool operations and the need for an Executive Director. KJ Design's presentation on September 16, 2013 recommended the Board study the Executive Director option further and allow the City operator to address other recommendations made in their presentation.

Staff Recommendation:

Staff recommends the MPD Board provides a "what is missing" or "needed" list to the City of Tukwila to determine if the City can address and meet those gaps rather than contracting for an Executive Director at this time.

Additional Information:

None

BUDGET SHEET

Tukwila Metropolitan Park District

2014-C

Policy Issue 2014-C

Should the Lifecycle Replacement Program be funded annually to establish a CIP reserve to fund and implement the program? [Budget Line 16]

Budget Impact:

The budget impact would have similar costs in the long term; however, on an annual basis it would be clear as to how much should be set aside to fund the program.

Impact would be approximately \$50,000 to \$93,000 depending upon the program chosen.

Discussion:

The current budget plan for the Lifecycle Replacement Program is to have each project budgeted in the year the project is proposed to be replaced. This methodology allows for a larger annual fund balance. The annual allotment method is similar to a capital savings program that can be used when the project needs to be replaced.

There are two ways to fund the program on an annual basis: Annual Allotment and Average Allotment (See Attachment 2014-C). The annual allotment takes the proposed projects' cost divided by the life expectancy and divides it amongst each year. This program is heavily front-loaded. The average allotment uses the total of all the proposed projects' cost divided by the length of the project terms, either 17 years or 20 years.

There are four projects with a life expectancy that may be longer than what is proposed in the plan. A decision to fund these projects is a significant annual cost and something that may be considered at a later time. These projects are the Pool Circulation Pump and VFD, the Roof, the HVAC Controls and the Boiler.

Staff Recommendation:

Staff recommends budgeting an average allotment for the Lifecycle Replacement Program, excluding the four projects with long life cycles.

Additional Information:

Attachment 2014-C Lifecycle Replacement Program

MPD Life Cycle Replacement Program

20-Year Life Cycle Replacement Plan - Not Including Long Term Items																						
Item	2013 Cost at 4% increase per year																					
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Pool Liner**	2013	n/a	\$0	\$0	\$0	\$0	\$0	\$120,205	\$52,637	\$54,743	\$22,773	\$51,809	\$0	\$96,062	\$158,182	\$16,451	\$90,047	\$131,109	\$38,958	\$0	\$0	\$0
Pool Circ Pump/VFD																						
Heat Exchanger (Pool water)																						
Pool Covers *							\$120,205	\$12,501						\$96,062		\$16,451						
Painting (Int & Ext)																						
Chemical Feeding System																						
ADA Chair Lift																						
Starting Blocks																						
Diving Board																						
Roof																						
HVAC Controls																						
Boiler																						
Domestic Boiler																						
Stall Partitions																						
Locker Room Floor Resurfacing																						
Pool Deck Floor Resurfacing																						
Total		n/a	\$0	\$0	\$0	\$0	\$0	\$120,205	\$52,637	\$54,743	\$22,773	\$51,809	\$0	\$96,062	\$158,182	\$16,451	\$90,047	\$131,109	\$38,958	\$0	\$0	\$0
Annual Allotment			\$81,731	\$81,731	\$81,731	\$81,731	\$81,731	\$81,731	\$61,697	\$52,391	\$45,548	\$43,018	\$37,837	\$37,837	\$29,832	\$17,664	\$16,489	\$10,486	\$2,292	\$0	\$0	\$0
Average Allotment			\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734	\$49,734
Average Running Total			\$49,734	\$99,468	\$149,202	\$198,936	\$248,670	\$178,198	\$162,794	\$157,785	\$184,746	\$182,671	\$233,405	\$186,077	\$77,629	\$110,912	\$70,599	-\$10,716	\$0	\$0	\$0	\$0
17-Year Plan																						
\$845,477																						

* Pool Cover every 7yrs
 ** Shallow end only in 8yrs due to heavy foot traffic use, entire liner in 16yrs

20-Year Life Cycle Replacement Plan - Including Potential Long Term Items																						
Item	2013 Cost at 4% increase per year																					
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Pool Liner**	2013	n/a	\$0	\$0	\$0	\$0	\$0	\$120,205	\$52,637	\$54,743	\$22,773	\$51,809	\$0	\$96,062	\$158,182	\$16,451	\$90,047	\$131,109	\$38,958	\$0	\$0	\$0
Pool Circ Pump/VFD																						
Heat Exchanger (Pool water)																						
Pool Covers *							\$120,205	\$12,501						\$96,062		\$16,451						
Painting (Int & Ext)																						
Chemical Feeding System																						
ADA Chair Lift																						
Starting Blocks																						
Diving Board																						
Roof																						
HVAC Controls																						
Boiler																						
Domestic Boiler																						
Stall Partitions																						
Locker Room Floor Resurfacing																						
Pool Deck Floor Resurfacing																						
Total		n/a	\$0	\$0	\$0	\$0	\$0	\$120,205	\$52,637	\$54,743	\$22,773	\$51,809	\$0	\$96,062	\$158,182	\$16,451	\$90,047	\$131,109	\$38,958	\$0	\$0	\$0
Annual Allotment			\$133,953	\$133,953	\$133,953	\$133,953	\$133,953	\$133,953	\$113,919	\$104,614	\$97,771	\$95,240	\$90,060	\$90,060	\$82,054	\$69,887	\$68,712	\$62,708	\$56,514	\$52,222	\$43,219	\$20,487
Average Allotment			\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459	\$92,459
Average Running Total			\$92,459	\$184,919	\$277,378	\$369,837	\$462,297	\$434,551	\$461,871	\$499,588	\$569,274	\$609,925	\$702,384	\$698,782	\$633,059	\$709,067	\$711,480	\$672,830	\$726,331	\$656,725	\$317,281	\$0
20-Year Plan																						
\$1,849,186																						

* Pool Cover every 7yrs
 ** Shallow end only in 8yrs due to heavy foot traffic use, entire liner in 16yrs

BUDGET SHEET
Tukwila Metropolitan Park District

2014-D

Policy Issue 2014-D

Should there be full-time staff at the pool every hour the pool is open? [Budget Line 19]

Budget Impact:

Aquatic Program Assistant .075 FTE, starting at \$31,893, plus employment benefits.

Discussion:

Staff is scheduled to cover 92 hours of operations per week, sometimes more depending upon pool rentals. Two full time staff manages day to day program and mechanical operations of the Pool. Staff works primarily on weekdays with occasional weekends. Often schedules are adjusted to ensure proper coverage, training, and supervision several times throughout each month.

If full-time staff were to be at the pool for every hour the pool is open the $\frac{3}{4}$ time Aquatics Program Assistant position would need to be reinstated. Having the position reinstated would provide the appropriate amount of overlap between full-time staff while covering all hours of open operation.

Staff Recommendation:

Staff recommends utilizing Lead Lifeguards to assist with managing the facility when full-time staff is not at the facility. See policy sheet 2014-E.

Additional Information:

None

BUDGET SHEET Tukwila Metropolitan Park District

2014-E

Policy Issue 2014-E

Should there be an increase in the wage structure for part-time staff to support pool operations?
[Budget Line 20]

Budget Impact:

Approximately 3500 part-time hours are worked at the pool over the course of a year, 850 of those hours are lead/senior lifeguard hours. The impact to the budget, if wages are increased would be approximately \$8500 annually.

Discussion:

The issue of part time staff wages has been brought to the attention of the MPD Board throughout this past summer. KJ Design also presented the part-time wage issue and the concept of having lead lifeguards to help implement and oversee the pool operations. Staff have been utilizing the lead lifeguard model on weekends, utilizing this model on weekday evenings would benefit staff and users. Lead Lifeguards have been trained to guide and supervise lifeguard staff and assist customers with higher level customer service needs.

The following table demonstrates the wage ranges of surrounding pools.

	Lifeguard		Lead (Sr.) Lifeguard		Reason Compared
	Minimum	Maximum	Minimum	Maximum	
Evergreen	\$ 10.50	\$ 12.00	n/a	n/a	Nearest Forward Thrust Pool
Lindbergh	\$ 10.50	\$ 10.50	\$ 13.00	\$ 13.00	Local Forward Thrust Pool
Covington	\$ 12.02	\$ 14.35	\$ 12.75	\$ 15.21	Forward Thrust Pool
Seattle	\$ 14.69	\$ 17.77	\$ 17.13	\$ 19.24	Nearest Competitor for Staff
Mt. Rainer	\$ 9.50	\$ 14.00	n/a	n/a	Local Forward Thrust Pool
Kent Meridian	\$ 9.50	\$ 14.00	n/a	n/a	Local Forward Thrust Pool
King County Aquatics Center	\$ 10.82	\$ 12.47	\$ 10.82	\$ 12.47	Staff sometimes work there
Auburn	\$ 9.25	\$ 10.85	n/a	n/a	Local Forward Thrust Pool
City of Renton	\$ 10.00	\$ 13.00	\$ 13.50	\$ 13.50	Local Staffing competitor
Highline Athletic Club	\$ 9.50	\$ 9.50	n/a	n/a	Compete for PT staff
Tukwila	\$ 10.60	\$ 12.20	\$ 12.00	\$ 14.00	
Average	\$ 10.63	\$ 12.79	\$ 13.20	\$ 14.57	

Staff Recommendation:

Staff recommends increasing the lifeguard wage to \$13.00 – \$15.00 for regular lifeguards and \$16.00 - \$19.00 for lead/senior lifeguards.

Additional Information:

None

Tukwila Metropolitan Park District

Resolution No. _____

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT ADOPTING THE ANNUAL BUDGET OF THE METROPOLITIAN PARK DISTRICT FOR THE FISCAL YEAR 2014.

WHEREAS, the City of Tukwila has submitted to the Board of Commissioners a budget and estimate of monies required to meet public expenses for Tukwila Metropolitan Park District for the year 2014; and

WHEREAS, a Public Hearing on the proposed budget was advertised and held on October 21, 2013;

NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT HEREBY RESOLVES AS FOLLOWS:

Section 1. The Board of Commissioners of the Tukwila Metropolitan Park District hereby adopts the document entitled "Tukwila Metropolitan Park District 2014 Budget," incorporated by this reference as if fully set forth herein.

Section 2. The total of the estimated revenues and appropriations for the Tukwila Metropolitan Park District is \$1,330,313.

Section 3. A complete copy of the final budget for 2014, as adopted, together with a copy of this adopting resolution, shall be kept on file in the City Clerk's Office, and a copy 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 METROPOLITAN PARK DISTRICT at a Regular Meeting thereof this _____ day of _____, 2013.

ATTEST/AUTHENTICATED:

De'Sean Quinn, Clerk of the Board

Verna Seal, President, Board of Commissioners

APPROVED AS TO FORM BY:

Filed with the Clerk: _____
Passed by the Commission: _____
Resolution Number: _____

Snure Law Office, PSC, Commission Attorney

Attachment: Metropolitan Park District 2014 Budget