


INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: **Tukwila Pool MPD Board**

FROM: **Rick Still, Parks and Recreation Director** 

DATE: **November 13, 2013**

SUBJECT: **Staff Report**

ISSUE

Staff update on pool operations

FINANCIAL IMPACT

No financial impact

BACKGROUND

This Informational Memorandum is to update the Board on Operations and Other Items.

DISCUSSION

OPERATIONS

Revenues: October revenues totaled \$17,550.58, a record for October. Of the six full months the Pool has been open, five of those months have generated record revenue for their respective months. Year to date revenues are 90.15% of the revenue goal for 2013. The 40th Birthday Pass special resulted in a pass sales increase of 37.5% over October 2012.

Swimming Lessons: Over 800 swimming lessons were taught in October, a slight dip in lesson participation overall but still solid numbers.

Partnerships: The partnership between Tukwila School District, Foster High School and the Tukwila Pool continues to be successful for the High School PE classes. Students enjoy the classes and second semester participants regularly share with pool staff how excited they are to get to participate in the class come January.

Global 2 Local swimming lessons began in October with lessons scheduled for four cultural groups that Global 2 Local serves - Latino/a, Burmese, Somali, Eritrean. Global 2 Local continues to recruit participants for swimming lesson and the single gender swims.

Successes:

- HS Boys PE Class participants are regularly swimming 2 lengths of the pool.
- HS Girls PE Class participants are enjoying learning to swim and are branching out to advanced strokes like Breaststroke and Butterfly.
- Staff developed and submitted information for inclusion in the Tukwila Parks and Recreation Activities Guide.
- November Adult swimming lessons during the female only swims filled before the end of October.

- Foster High School Girls Swim Team and Kennedy Catholic Swim and Dive Team qualified to compete in League competition November 1 & 2 at Hazen Pool. Both these teams practice at and call the Tukwila Pool their home pool.

40th Birthday Party: The 40th Birthday Party on Saturday, October 19th 2013 was a success. The celebration included a Swim-a-Thon to benefit the Tukwila Pool Scholarship Fund, regular programming and a four hour, 40 cent Open Swim from 1-5 pm. Three month passes were on special for \$40 during the event and 30 people purchased new 3 month passes. The Open Swim was well attended with around 100 people coming and going throughout the event. The Swim-a-Thon raised over \$1,600 dollars to support scholarships at the Pool. TPAC member, Kay Mulliner, participated in the Swim-A-Thon and won the drawing for a one-year Tukwila Pool Pass for those who raised over \$300 for the event. A very big thank you to everyone who participated and donated to the event!

OTHER ITEMS

Quarterly Reports

Attachment A provides the quarterly attendance breakdown and associated revenues. Attachment B provides the third quarter revenues, expenditures and fund balances report as well as a breakdown of staff time.

Scholarship Analysis

The Tukwila Pool Advisory Committee requested information regarding scholarship use. Attachment C provides the questions TPAC presented along with answers provided by staff.

STP Pool Budget Issues

The Sustain the Tukwila Pool group submitted a table of budgets issues to the Board with a request to contracted staff for their response. Attachment D reflects staff responses.

Pool Slide Update

The pool slide system works fine and has never been an issue with the Health Department since it was installed. However, with the new regulations it didn't meet the current Health Department's requirements and they have not been very clear on what will meet their requirements.

Staff have been working with the King County Health Department, the State Health Department, the pool slide manufacturer and various contractors to come up with a fiscally reasonable solution that meets the health department requirements. Many options have been considered, designed and cost assigned to them. This has been a long and very difficult situation. It seems like we will be setting the "standard" design as reference for all the other pool slides in the state. There seems to be consensus that the latest design may past all the health department requirements and costs considerations. Once we receive final approval, we hope to perform this work as soon as possible and within the current "repairs and maintenance" line item of the 2013 budget.

ATTACHMENTS

- A. 3rd Quarter Report: Attendance Breakdown
- B. 3rd Quarter Report: Revenues, Expenditures, Fund Balances Report / Staff Report
- C. Scholarship Analysis
- D. STP Pool Budget Issues

Tukwila Metropolitan Parks District
Tukwila Pool Fee Revenues
3rd Quarter 2013

Row #	Program Fee Type	Resident		Non Resident		Total		2013 proposed revenue	% of 2013prop osed	2012 actual		
		#	\$	#	\$	#	\$			#	\$	
1	Drop-ins	Adult Drop-in				931	\$3,724.00			1041	\$4,164	
2		Youth Drop-in				1,756	\$5,268.00			1793	\$5,379	
3		Sr Drop-in				416	\$1,248.00			537	\$1,611	
4		Adult H2OX Drop-in				58	\$348.00			24	\$144	
5		Sr. H2OX Drop-in				36	\$180.00			38	\$190	
6		Misc. Drop-ins				420	\$778.00			166	\$332	
7	Subtotal Drop-ins					3,617	\$11,546.00	\$10,600	109%	3599	\$11,820	
8	Pass Sales	Youth 1 Month Pass	33	\$924	7	\$245	40	\$1,169		16	\$476	
9		Adult 1 Month Pass	14	\$546	4	\$196	18	\$742		25	\$1,035	
10		Sr. 1 Month Pass	13	\$364	3	\$105	16	\$469		10	\$301	
11		Youth 3 Month Pass	2	\$132	0	\$0	2	\$132		0	\$0	
12		Adult 3 Month Pass	2	\$210	2	\$264	4	\$474		5	\$606	
13		Sr. 3 Month Pass	1	\$66	2	\$166	3	\$232		3	\$232	
14		Youth 6 Month Pass	1	\$121	0	\$0	1	\$121		0	\$0	
15		Adult 6 Month Pass	0	\$0	0	\$0	0	\$0		1	\$187	
16		Sr. 6 Month Pass	1	\$121	2	\$304	3	\$425		0	\$0	
17		Youth 12 Month Pass	0	\$0	0	\$0	0	\$0		0	\$0	
18		Adult 12 Month Pass	1	\$308	0	\$0	1	\$308		1	\$308	
19		Sr. 12 Month Pass	2	\$356	3	\$708	5	\$1,064		7	\$1,371	
20		Youth 10 Punch Pass	16	\$432	14	\$420	30	\$852		10	\$279	
21		Adult 10 Punch Pass	18	\$648	8	\$320	26	\$968		36	\$1,352	
22		Senior 10 Punch Pass	7	\$189	11	\$330	18	\$519		28	\$813	
23		Youth 20 Punch Card	1	\$54	1	\$60	2	\$114		1	\$54	
24		Adult 20 Punch Card	4	\$288	5	\$400	9	\$688		13	\$1,000	
25		Senior 20 Punch Pass	2	\$108	3	\$180	5	\$288		10	\$588	
26		Adult H2OX 10 visit	1	\$52	2	\$110	3	\$162		6	\$324	
27		Sr. H2OX 10 visit	5	\$210	2	\$88	7	\$298		2	\$86	
28	Adult H2OX 20 visit	0	\$0	0	\$0	0	\$0		0	\$0		
29	Sr. H2OX 20 visit	1	\$84	1	\$88	2	\$172		1	\$88		
30	Subtotal Pass Sales		125	\$5,213	70	\$3,984	195	\$9,197	\$8,500	108%	175	\$9,100
31	All Pass Scans		1,553		1,649		3,202				3384	
32	Lessons	Swim Lessons	5,779	\$31,783	3,724	\$24,205	9,503	\$55,988		9,028	\$53,363	
33		Private Lessons	9	\$225	5	\$150	14	\$375		16	\$400	
34		Semi Private Lessons	0	\$0	0	\$0	0	\$0		9	\$310	
35	Subtotal Lessons		5,788	\$32,008	3,729	\$24,355	9,517	\$56,363	\$41,800	135%	9053	\$54,073
36	Total Programs		Drop-ins, Pass Sales & Lessons			16,336	\$77,105.84	\$60,900	127%	12,827	\$74,993	
37	Rentals	One Time Rentals	7	\$820	3	\$790	380	\$1,610		700	\$2,295	
38		Rentals -Special Int. Grps	7	\$6,480	27	\$5,712	8,889	\$12,192		8535	\$5,952	
40		Lockers					1,267	\$493		1,189	\$297	
41	Subtotal Rentals		7	\$7,300	3	\$6,502	9,269	\$14,295	\$9,400	152%	10,424	\$8,544
42	Other	Vending					\$620	\$300	0%		\$698	
43		Donations					\$12	\$0	0%		\$4	
44		Merchandise					\$1,333	\$0	0%		\$751	
45		Scholarships					96	\$4,316	\$0	0%		\$0
	Subtotal Other						\$6,281	\$100	6281%		\$702	
46	Estimated Visits					25,605				18,606		
47	Total Revenue Earned						\$97,681.25	\$70,900	138%	\$84,239.13		
48	2012 Revenue Goal									YTD		
49	\$211,000.00									\$185,203.11		
50			1st Quarter	2nd Quarter	3rd Quarter					% of goal		
51			\$16,889.60	\$70,632.26	\$97,681.25					87.77%		
			YTD @ end of Q	YTD @ end of Q	YTD @ end of Q							
			\$16,889.60	\$87,521.86	\$185,203.11							

TUKWILA POOL MPD
Revenues, Expenditures and Fund Balance
January 1, 2013 to September 30, 2013

Percent of year expired 75.00%

	BUDGET	Q1	Q2	Actual Results			Q3	YTD	% of BUDGET
		TOTAL	TOTAL	JUL	AUG	SEP	TOTAL	TOTAL	
REVENUE									
TAX REVENUE	\$ 680,186	\$ -	\$ 360,602	\$ 1,542	\$ 1,171	\$ 4,770	\$ 7,483	\$ 368,085	54.1%
PROGRAMS	180,000	16,573	60,509	34,668	27,716	9,394	71,778	148,859	82.7%
RENTALS	31,000	2,870	8,280	906	5,114	337	6,357	17,508	56.5%
SCHOLARSHIPS									
PROGRAM REVENUE - SCHOLARSHIPS	-	-	-	2,274	2,243	281	4,798	4,798	0.0%
SCHOLARSHIPS USED	-	-	-	(2,274)	(2,243)	(281)	(4,798)	(4,798)	0.0%
OTHER	-	(183)	427	(45)	(77)	(3)	(124)	120	0.0%
SALE OF MERCHANDISE	-	73	461	310	265	92	666	1,200	0.0%
SALE OF SWIM MERCHANDISE	-	-	-	-	432	284	716	716	0.0%
DONATIONS	-	5	1,199	2	-	10	12	1,216	0.0%
OPERATING LOAN	38,066	250,000	-	-	-	-	-	250,000	656.8%
TOTAL REVENUE	898,252	269,338	431,477	37,383	34,622	14,883	86,888	787,703	87.7%
EXPENDITURES									
ADMINISTRATION/OVERHEAD									
45 GROUND LEASE	10,950	-	-	-	-	10,950	10,950	10,950	100.0%
51 INTERLOCAL CITY FEES	90,000	22,500	22,500	7,500	7,500	7,500	22,500	67,500	75.0%
41 LEGAL FEES	6,240	726	350	-	-	-	-	1,076	17.2%
46 INSURANCE	9,912	8,672	-	-	-	-	-	8,672	87.5%
TOTAL ADMINISTRATION	117,102	31,898	22,850	7,500	7,500	18,450	33,450	88,198	75.3%
CAPITAL & DEBT SERVICE									
BRIDGE LOAN	88,245	-	19,406	10,121	10,121	10,121	30,363	49,769	56.4%
BOND PAYMENT	85,605	-	56,565	-	-	-	-	56,565	66.1%
CIP RESERVE	30,000	-	-	-	-	-	-	-	0.0%
TOTAL CAPITAL & DEBT SERVICE	203,850	-	75,971	10,121	10,121	10,121	30,363	106,334	52.2%
OPERATIONS									
11 SALARIES	141,684	27,018	35,070	11,912	11,957	11,979	35,849	97,937	69.1%
12 EXTRA LABOR	118,000	9,584	37,966	18,603	19,551	10,312	48,466	96,016	81.4%
13 OVERTIME	-	-	-	-	921	326	1,247	1,247	0.0%
SALARIES & WAGES	259,684	36,603	73,036	30,515	32,430	22,617	85,562	195,200	75.2%
21 FICA	19,773	2,784	5,564	2,327	2,473	1,723	6,523	14,871	75.2%
23 PERS	15,106	1,870	2,931	1,175	1,360	1,302	3,838	8,639	57.2%
24 INDUSTRIAL INSURANCE	14,694	1,617	5,145	1,891	2,000	1,181	5,072	11,834	80.5%
25 LIFE,OPTICAL	1,263	252	322	108	108	108	325	899	71.1%
25 MEDICAL,DENTAL,LIFE,OPTICAL	30,939	6,029	7,735	2,578	2,578	2,578	7,735	21,498	69.5%
PERSONNEL BENEFITS	81,775	12,552	21,698	8,080	8,520	6,892	23,491	57,741	70.6%
31 OFFICE & OPERATING SUPPLIES	8,679	15,876	(10,385)	1,102	2,633	1,637	5,372	10,863	125.2%
31 CHEMICALS	6,500	730	997	842	1,422	1,164	3,427	5,153	79.3%
34 RESALE PURCHASES	-	-	840	564	503	639	1,706	2,546	0.0%
SUPPLIES	15,179	16,605	(8,549)	2,508	4,557	3,441	10,505	18,562	122.3%
41 PROFESSIONAL SERVICES	100	465	2,324	-	-	-	-	2,789	2789.0%
42 COMMUNICATION	4,000	629	475	-	356	80	436	1,540	38.5%
44 ADVERTISING	4,000	507	2,842	1,071	596	-	1,667	5,016	125.4%
45 OPERATING RENTALS & LEASES	400	-	-	-	297	228	525	525	131.3%
47 PUBLIC UTILITY SERVICES	103,120	10,454	20,671	6,086	4,267	7,186	17,539	48,664	47.2%
48 REPAIRS & MAINTENANCE	20,000	147	3,119	1,392	334	3,829	5,556	8,822	44.1%
49 MISCELLANEOUS	5,000	1,092	1,928	509	329	389	1,228	4,247	84.9%
49 CREDIT CARD FEES	3,400	346	1,416	899	708	263	1,870	3,632	106.8%
OTHER SERVICES & CHARGES	140,020	13,639	32,775	9,958	6,888	11,976	28,821	75,236	53.7%
TOTAL OPERATIONS	496,658	79,400	118,960	51,060	52,394	44,925	148,379	346,739	69.8%
TOTAL EXPENDITURES	817,610	111,298	217,781	68,681	70,015	73,496	212,192	541,271	66.2%
CHANGE IN FUND BALANCE	80,642	158,040	213,696	(31,298)	(35,393)	(58,613)	(125,304)	246,432	305.6%
BEGINNING FUND BALANCE		56,125	214,165	427,861	396,563	361,170	427,861	56,125	0.0%
ENDING FUND BALANCE	\$ 80,642	\$ 214,165	\$ 427,861	396,563	361,170	\$ 302,557	\$ 302,557	\$ 302,557	375.2%

Tukwila Metropolitan Park District
 Support Services Summary
 July 2013

PER TASK	7 (Multiple Items)	Values	Sum of SALARIES & BENEFITS
Dept Description	DEPT	Sum of HOURS	Sum of SALARIES & BENEFITS
City Administrator/City Clerk	03	14.25	793.54
Finance	05	26.75	1,210.53
Parks and Recreation	07	106.00	5,993.11
Information Technology	12	14.00	642.15
Parks and Recreation	15	10.50	395.40
Grand Total		171.50	\$9,034.73

Activity Date	(Multiple Items)	Activity Description	Sum of Hours	Total
ALMBERG-DIDEON, DANA		Copy & distribute MPD packet	1.5	
CARLSEN, VICTORIA		Meeting to review MPD financial statements, 20-year plan	1.5	
CLINE, DAVID		MPD Regular Meeting	2	
EATON, ROBERT		FM	36.5	
		Agenda Prep	1	
		Agenda Mitg Prep and Mitg	21	
		FM = MSDS update to HR	5	
		FM = Mitg with Floor Rep.	1	
		FM = Pool pump cavitation issue - response right after normal work hours ended.	1	
		FM = Backwash other FM	1.5	
		PM = Warranty work coordination and troubleshooting on ADA pool chairlift, site inspections.	4	
FRICKE, KAREN		MPD Payroll Processing	2	
GARDNER, STEPHANIE		TPAC Meeting	2	
		MPD Agenda Prep: Pool Operations 101	26.5	
		Pool Operations 101 document	1.5	
HART, MELISSA		Staff MPD meeting	19	
		Staff MPD Meeting and compose minutes.	6	
		Finalize MPD meeting minutes and distribute to staff and Board.	5	
LE, BAO-TRAN		DIGITIZE documents	1.5	
		DIGITIZE agenda packet	2.5	
MARCUM, MICHAEL		IT Printers	1.25	
		IT Admin	0.25	
O'FLAHERTY, CHRISTY		MPD: Agenda preparation; work with staff and Board President on documentation for agenda packet	12	
		MPD: Collaboration with staff and Board Attorney regarding agenda documents and suggested edits; review of Pool Operations 101 document with suggested edits for City Clerk's functions	8	
		MPD: Finalize MPD agenda; updating of some items; correspond with staff and Board President	3.5	
		MPD: Receipt and review of pool patron letters; communication with staff; distribute to MPD Board; ongoing communication	1	
SAXTON, BARBARA		Create agenda sheet for 7-15-13 MPD meeting.	0.5	

**Tukwila Metropolitan Park District
Support Services Summary
July 2013**

SAXTON, BARBARA	Proofedit 7-15-13 MPD meeting minutes.	0.5
STILL, RICK		19
	MPD Agenda Memos	11
	MPD Budget P/rep	2
	MPD Budget 2013 review 2013 prep	1
	MPD Agend prep	2
	MPD Board meeting 9:30p	2
	TG Xlabor and staff budgeting	1
ZELLERHOFF, CRAIG		18
	MPD Accounting	18
JABER, SUSAN		3
	MPD AP PROCESSING	3
	AP Processing	2
CARPENTIER, TIMOTHY		1
	Grounds.	4
		4
		2
AGMATA, STACEY		1
	adjustments in CLASS to GL codes	1
	Merging accounts/password reset/processes	6.5
JAEGER, BRIAN		3.5
	Routine maintenance	3
	Routine	1
TAKECHI, RICHARD		0.75
	Processing MPD Receipts	0.25
	Prepare excise tax return	0.5
HALE, PAULA		22
	Pool deposit	21
	pool deposit	1
HANSEN, PENNY		2
	Processing MPD Receipts	2
BOLLINGER, GUY		2
	MPD IT	2
Grand Total		171.5

Tukwila Metropolitan Park District
 Support Services Summary
 August 2013

PER TASK	DEPT	Sum of HOURS	Sum of SALARIES & BENEFITS
	03	33.75	1,854.85
	05	29.00	1,867.09
	07	59.50	3,923.64
	12	1.00	65.55
	15	30.00	1,797.21
	Grand Total	153.25	\$9,508.34

Activity Date	(Multiple Items)	Activity Description	Sum of HOURS	Sum of SALARIES & BENEFITS
		ALMBERG-DIDEON, DANA	9	
		MPD: Receipt of 12 emails with many attachments to compile MPD packet. Lengthy packet with color copies requiring printing in color and hand assembly throughout each packet.	6	
		MPD: Copy, assemble and distribute finalized agenda packets	3	
		MPD meeting on financial reports	1	
		Agenda Prep	28	
		FM = 3hrs Comment Box	3	
		MPD Finance Budget Meeting	1	
		Agenda Prep/Agenda Prep	6	
		PM = Flooring Rep migs	3	
		VGBA inspection prep and inspection	2	
		FM = Pressure washing, shower temp issues troubleshooting	7	
		FM = Deck maintenance, closure prep	3	
		MPD Payroll Processing	2	
		MPD Agenda Packet Memo Prep	14	
		Contract Follow Up & Coordination: Snure	2	
		Accounting Bank Recon	4	
		MPD monthly bank reconciliations	2	
		DIGITIZE documents	3	
		MPD Meeting	4	
		MPD meeting prep	2	
		MPD: Lengthy agenda, receipt of 12 emails with attached items for review and collaboration with Parks and Rec. staff/Director; craft motions; assist in compiling extensive agenda	21.25	
		MPD: Finalize MPD agenda; provide packet to Board President for review and approval	2	
		MPD: Staff support at 3 hour MPD meeting; distribute voucher sheets, minutes; CD of audio	5.75	
		MPD: Begin composition of minutes from lengthy meeting on 8/19	1	
		MPD: Continued composition of minutes from lengthy 8/19 MPD meeting	6.5	
		MPD: Complete composition and final review and proofing of minutes from MPD meeting of 8/19	2	
		MPD: Prepare final agenda front sheet for the MPD Packet	0.5	
			0.5	

**Tukwila Metropolitan Park District
Support Services Summary
August 2013**

STILL, RICK	MPD Agenda Memos	23.5
	MPD TPAC meeting	11
	MPD Agenda prep	2
	MPD Budget - finance dept	1
	MPD Consultant Interview	1
	MPD Meeting, prep	4
	FHS P. Larson pool meeting	1.5
	MPD Budget direction	2
ZELLERHOFF, CRAIG	MPD Accounting	13.5
		13.5
JABER, SUSAN	Tukwila MPD accounts payable work	2
JAEGER, BRIAN	Routine maintenance	2
		0.5
TAKECHI, RICHARD	Processing MPD Receipts	0.25
	Prepare MPD excise tax return	0.25
HALE, PAULA	Pool deposit	22
HANSEN, PENNY	Processing MPD Receipts	2
BOLLINGER, GUY	MPD IT	2
		1
Grand Total		183.25

Tukwila Metropolitan Park District
 Support Services Summary
 September 2013

PER TASK	9 (Multiple Items)	Values	Sum of SALARIES & BENEFITS
DEPT		Sum of HOURS	
City Administrator/City Clerk	03	23.25	1,590.41
Finance	05	56.00	3,336.19
Parks and Recreation	07	51.00	3,487.38
Parks and Recreation	15	46.00	3,154.75
Grand Total		176.25	\$11,568.73

Activity Date (Multiple Items)

Sum of Hours Full Name	Activity Description	Total
ALMBERG-DIDEON, DANA	Calendar info for MPD	1.5
	Produce, copy & dist MPD packet for 9/16 meeting & Post special start time notice.	0.5
CARLSEN, VICTORIA	Meeting on budget workshop	1
	MPD budget workshop prep and workshop itself	2
	Meeting for MPD accounting items	1
	Reviewed MPD budget	1
	Meeting for MPD budget	1
CLINE, DAVID	MPD Budget Workshop and Preparation	4
	MPD Board Meeting and Consultant Report Review	4
EATON, ROBERT	FM	50
	PM and FM during closure	2
	Turning equipment back on after power outage	35
	FM and PM - responding to cool water issue and warranty work	4
	FM = Contractor Coordination	3
	MPD CIP Budget and Contractor Coordination	2
		4
FRICKE, KAREN	MPD Payroll Processing	2
		2
GARDNER, STEPHANIE	MPD Budget Prep	13
	TPAC Meeting Prep. / TPAC Meeting	2
	MPD Budget Prep. / Budget Research	2
	MPD: Board Meeting Prep: Memos	1
	MPD Budget Prep.	2
		6
JUE, LILY	MPD Monthly Bank Stmt Reconciliations	4
	MPD monthly bank reconciliations	2
		2
LE, BAO-TRAN	DIGITIZE documents	1.25
		0.5

Tukwila Metropolitan Park District
 Support Services Summary
 September 2013

LE, BAO-TRAN	DIGITIZE TPAC documents	0.25
	DIGITIZE agenda	0.5
MCCARTHY, PEGGY		7
	budget	3
	budget workshop & preparation	3
	budget post workshop	1
O'FLAHERTY, CHRISTY		12
	MPD: Preparation of MPD agenda documents; collaboration with Parks and Rec. staff	1
	MPD: Updates to agenda materials; communication with staff and Board President regarding meeting time change; prepare Special meeting notice due to time change; transmit to newspaper and provide to staff for distribution	1.5
	MPD: Staff support to lengthy MPD meeting	4.5
	MPD: Compose a portion of the MPD minutes; provide instructions to contract staff to summarize the pool report discussion and capture the 70+ questions and answers; communication with staff and board president regarding MPD records issues	3.5
	MPD: Continued communication with staff and Board President regarding records issues	0.5
	MPD: Research public records issues; compose correspondence to Board President	1
SAXTON, BARBARA		0.5
	Create agenda sheet for 9-16-13 MPD meeting.	0.5
STILL, RICK		30
	MPD Agenda prep	1
	MPD Budget Work Session agenda & presentation back up	3
	Budget work session presentation prep w/Finance, presentation materials	3
	MPD Agenda prep & memos	2
	MPD Budget work session prep & meeting, room set up/take down 730p	3
	MPD Meeting KJ Design	5
	MPD Budget outline	2
	Budget meeting finance	1
	Budget Policy issue sheets	3
	MPD Budget & Policy sheets	3
	Budget Policy sheets	4
ZELLERHOFF, CRAIG		29
	MPD Accounting	29
JABER, SUSAN		4
	Tukwila MPD - accounts payable processing	2
	MPD AP Claim Processing	2
AGMATA, STACEY		2
	Changing POS item title to "Aquatics" at Amy's request	2
TAKECHI, RICHARD		2
	Processing MPD Receipts	0.5
	Prepare excise tax return	1
	Processing receipts	0.5
HALE, PAULA		2
	Pool deposit	2
HANSEN, PENNY		2
	Processing MPD Receipts	2
	Processing MDP Receipts	1
Grand Total		176.25

Scholarship Information through October 31, 2013

TPAC Request	Staff Response
Number of residents awarded scholarships. (ie were there 72 who attended 1 session, or 36 who attended 2 sessions, or 24 who attended 3 sessions)	All 82 swimmers receiving scholarships were residents. See table 2 for more detailed information.
Level each scholarship recipient attained (Minnows/Shark 1, 2, 3 or 4, Pre Comp, etc)	See table 2 for detailed information.
Number of families that had multiple recipients and number of recipients per family.	Due to time constraints staff has not gathered this information.
Number of Camp Tukwily recipients.	Zero
Number of lessons per session each recipient attended. (If not currently being tracked we would like that data for future sessions)	The average number of visits is 8 lessons per registration based on the average value per scholarship.
Number of 3rd Grade Swim Lesson Vouchers redeemed. (Distributed in the spring) Amy is confirming	21 vouchers were redeemed(valued at \$1045.00 in redeemed value) and resulted in additional revenue generated from new customers in the amount of \$1973.00 by the end of August 2013.
Number of sessions attended, successfully completed and starting level for each recipient. Amy is confirming	See table 2 for detailed information.

TABLE 1

Month	# of scholarships awarded	# of visits covered by scholarships	# of individuals	# of returning recipients	% of returning recipients advancing to next course level	Value of scholarships	average value per scholarship
April	4	32	4	0	-	\$176.00	\$44.00
May	28	125	28	2	100%	\$684.45	\$24.44
June	19	154	19	7	79%	\$709.50	\$37.34
July	36	230	28	18	75%	\$1,793.00	\$49.81
August	50	543	38	30	55%	\$2,242.50	\$44.85
September	11	54	11	10	30%	\$280.50	\$25.50
October	16	113	15	12	33%	\$660.00	\$41.25
Totals	164	1251	143	79	62%	\$6,545.95	\$39.91

TABLE 2

Swimmer	Age	Course #	Course Level	Amount of award for course	Award %	Date application approved
Swimmer 1	8	16339	Shark 1	\$44.00	100.00%	8/1/2013
Swimmer 2	10	15744	Shark 4	\$33.00	75.00%	5/13/2013
Swimmer 2	10	15825	Drills & Skills	\$28.88	75.00%	5/13/2013
Swimmer 2	10		10 punch card	\$20.25	75.00%	5/13/2013
Swimmer 3	11	15981	Shark 1	\$22.00	50.00%	6/27/2013
Swimmer 3	11	16286	Shark 3	\$22.00	50.00%	6/27/2013
Swimmer 4	13	16221	Adult	\$55.00	100.00%	7/1/2013
Swimmer 5	6	16411	Shark 1	\$44.00	100.00%	8/12/2013
Swimmer 6	10	16218	Shark 1	\$55.00	100.00%	7/9/2013
Swimmer 6	10	16294	Shark 1 - Teen	\$55.00	100.00%	8/5/2013
Swimmer 6	10	16380	Shark 2	\$55.00	100.00%	8/5/2013
Swimmer 7	15	15971	Shark 1 - Teen	\$55.00	100.00%	7/17/2013
Swimmer 8	7	16387	Minnow 1	\$55.00	100.00%	8/12/2013
Swimmer 8	7	16565	Shark 3	\$16.50	100.00%	8/12/2013
Swimmer 9	14	16375	Shark 2	\$55.00	100.00%	8/16/2013
Swimmer 9	14	16494	Shark 3	\$33.00	100.00%	8/16/2013
Swimmer 10	10	15248	Shark 1	\$55.00	100.00%	7/1/2013
Swimmer 11	8	16411	Shark 1	\$44.00	100.00%	8/12/2013
Swimmer 12	9	15744	Shark 4	\$33.00	75.00%	5/13/2013
Swimmer 12	9	15825	Drills & Skills	\$28.88	75.00%	5/13/2013
Swimmer 12	9		10 punch card	\$20.25	75.00%	5/13/2013
Swimmer 13	0.5	15802	Parent Tot	\$49.50	100.00%	6/25/2013
Swimmer 14	8	15786	Shark 3	\$49.50	100.00%	5/22/2013
Swimmer 14	8	15959	Shark 3/4	\$55.00	100.00%	5/22/2013
Swimmer 14	8	16254	Shark 4	\$44.00	100.00%	5/22/2013
Swimmer 14	8	16281	Shark 4	\$55.00	100.00%	5/22/2013
Swimmer 15	1	16231	Parent Tot	\$44.00	100.00%	7/16/2013
Swimmer 16	12	16217	Super Strokes	\$55.00	100.00%	7/11/2013
Swimmer 16	12	16292	Super Strokes	\$55.00	100.00%	7/11/2013
Swimmer 17	8	15963	Shark 1	\$55.00	100.00%	6/27/2013
Swimmer 17	8	16218	Shark 1 - Teen	\$55.00	100.00%	7/9/2013
Swimmer 18	6	15394	Shark 1	\$44.00	100.00%	5/2/2013
Swimmer 19	9	15973	Super Strokes	\$55.00	100.00%	7/11/2013
Swimmer 19	9	16292	Super Strokes	\$55.00	100.00%	7/11/2013
Swimmer 19	9	16393	Super Strokes	\$38.50	100.00%	7/11/2013
Swimmer 20	8	16353	Shark 4	\$22.00	100.00%	7/19/2013
Swimmer 20	12	16353	Shark 4	\$22.00	100.00%	7/19/2013
Swimmer 21	13	15957	Shark 2	\$55.00	100.00%	7/9/2013
Swimmer 21	13	16219	Shark 3	\$55.00	100.00%	7/9/2013
Swimmer 22	8	15701	Shark 3	\$19.25	50.00%	5/22/2013

TABLE 2 continued

Swimmer 22	8	15988	Shark 4	\$22.00	50.00%	5/22/2013
Swimmer 23	16	16323	Shark 2	\$44.00	100.00%	8/6/2013
Swimmer 24	12	15973	Super Strokes	\$55.00	100.00%	7/11/2013
Swimmer 24	12	16393	Super Strokes	\$38.50	100.00%	7/11/2013
Swimmer 25	10	16234	Shark 2	\$44.00	100.00%	7/16/2013
Swimmer 26	2	16297	Parent Tot	\$55.00	100.00%	8/1/2013
Swimmer 27	5	15428	Minnow 1	\$44.00	100.00%	4/23/2013
Swimmer 28	6	15992	Shark 1	\$44.00	100.00%	6/26/2013
Swimmer 28	6	16234	Minnow 2	\$44.00	100.00%	6/26/2013
Swimmer 28	6	16239	Shark 1	\$44.00	100.00%	6/26/2013
Swimmer 28	6	16429	Shark 2	\$44.00	100.00%	6/26/2013
Swimmer 29	11	16323	Shark 2	\$44.00	100.00%	8/6/2013
Swimmer 30	10	15741	Shark 3	\$44.00	100.00%	5/23/2013
Swimmer 30	10	15795	Shark 3	\$49.50	100.00%	6/25/2013
Swimmer 30	10	16292	Super Strokes	\$55.00	100.00%	6/25/2013
Swimmer 30	10	16399	Pre-Competition	\$110.00	100.00%	7/31/2013
Swimmer 31	2	16389	Minnow 1	\$55.00	100.00%	8/1/2013
Swimmer 32	10	15786	Shark 3	\$49.50	100.00%	5/22/2013
Swimmer 32	10	15959	Shark 3/4	\$55.00	100.00%	5/22/2013
Swimmer 32	10	16255	Super Strokes	\$44.00	100.00%	5/22/2013
Swimmer 32	10	16281	Shark 4	\$55.00	100.00%	5/22/2013
Swimmer 33	4	16227	Minnow 1	\$44.00	100.00%	7/16/2013
Swimmer 34	5	15432	Minnow 2	\$44.00	100.00%	4/24/2013
Swimmer 34	5	15711	Minnow 3	\$38.50	100.00%	4/25/2013
Swimmer 34	5	15822	Minnow 2/3	\$38.50	100.00%	6/25/2013
Swimmer 34	5	16243	Minnow 4	\$44.00	100.00%	6/25/2013
Swimmer 34	5	16335	Shark 2	\$44.00	100.00%	6/25/2013
Swimmer 34	5	16430	Shark 3	\$44.00	100.00%	6/25/2013
Swimmer 35	7	16218	Shark 1	\$55.00	100.00%	7/9/2013
Swimmer 35	7	16294	Shark 1 - Teen	\$55.00	100.00%	8/5/2013
Swimmer 35	7	16380	Shark 2	\$55.00	100.00%	8/5/2013
Swimmer 36	15	16409	Shark 1 - Teen	\$44.00	100.00%	8/12/2013
Swimmer 37	11	16409	Shark 1 - Teen	\$44.00	100.00%	8/12/2013
Swimmer 37	11	16494	Shark 3	\$33.00	100.00%	8/12/2013
Swimmer 38	7	159841	Shark 1	\$22.00	50.00%	6/27/2013
Swimmer 39	A	16296	Adult	\$55.00	100.00%	7/31/2013
Swimmer 39	A	16397	Adult	\$55.00	100.00%	7/31/2013
Swimmer 40	12	16225	Shark 1 - Teen	\$44.00	100.00%	7/16/2013
Swimmer 41	13	16374	Shark 1	\$55.00	100.00%	8/16/2013
Swimmer 41	13	16493	Minnow 1	\$33.00	100.00%	8/16/2013
Swimmer 42	7	15744	Shark 4	\$33.00	75.00%	5/13/2013
Swimmer 42	7	15824	Shark 3	\$28.88	75.00%	5/13/2013
Swimmer 42	7		10 punch card	\$20.25	75.00%	5/13/2013
Swimmer 43	3	16366	Minnow 1	\$55.00	100.00%	8/16/2013
Swimmer 43	3	16493	Minnow 1	\$33.00	100.00%	8/16/2013
Swimmer 44	4	15740	Minnow 3	\$44.00	100.00%	5/23/2013

TABLE 2 continued

Swimmer 44	4	15795	Shark 3	\$49.50	100.00%	6/25/2013
Swimmer 44	4	15968	Minnow 3/ Shark 3	\$55.00	100.00%	6/25/2013
Swimmer 44	4	16293	Minnow 3/4	\$55.00	100.00%	6/25/2013
Swimmer 44	4	16391	Shark 3	\$55.00	100.00%	7/31/2013
Swimmer 45	5	15743	Minnow 2	\$44.00	100.00%	5/23/2013
Swimmer 45	5	15794	Minnow 2	\$49.50	100.00%	6/25/2013
Swimmer 45	5	15968	Minnow 3/ Shark 3	\$55.00	100.00%	6/25/2013
Swimmer 45	5	16293	Minnow 3/4	\$55.00	100.00%	6/25/2013
Swimmer 45	5	16391	Shark 3	\$55.00	100.00%	7/31/2013
Swimmer 46	5	16288	Minow 1	\$55.00	100.00%	8/1/2013
Swimmer 47	8	16376	Pre-Turtles	\$55.00	100.00%	8/16/2013
Swimmer 47	8	16496	Pre-Turtles	\$33.00	100.00%	8/16/2013
Swimmer 48	8	15409	Super Strokes	\$44.00	100.00%	4/24/2013
Swimmer 48	8	15718	Super Strokes	\$38.50	100.00%	4/24/2013
Swimmer 48	8	16332	Super Strokes	\$44.00	100.00%	8/5/2013
Swimmer 48	8	16448	Pre-Competition	\$88.00	100.00%	8/5/2013
Swimmer 49	10	15981	Shark 1	\$22.00	50.00%	6/27/2013
Swimmer 50	9	15430	Shark 3	\$44.00	100.00%	4/24/2013
Swimmer 51	13	15971	Shark 1 - Teen	\$55.00	100.00%	7/17/2013
Swimmer 51	13	15971	Shark 1 - Teen	\$55.00	100.00%	7/17/2013
Swimmer 52	2	16398	Parent Tot	\$55.00	100.00%	8/12/2013
Swimmer 52	2	16398	Parent Tot	\$55.00	100.00%	8/12/2013
Swimmer 52	2	16570	Parent Tot	\$16.50	100.00%	8/12/2013
Swimmer 52	2	16570	Parent Tot	\$16.50	100.00%	8/12/2013
Swimmer 53	13	16409	Shark 1 - Teen	\$44.00	100.00%	8/12/2013
Swimmer 53	13	16409	Shark 1 - Teen	\$44.00	100.00%	8/12/2013
Swimmer 54	6	15786	Shark 3	\$49.50	100.00%	5/22/2013
Swimmer 54	6	15786	Shark 3	\$49.50	100.00%	5/22/2013
Swimmer 54	6	15959	Shark 3/4	\$55.00	100.00%	5/22/2013
Swimmer 54	6	15959	Shark 3/4	\$55.00	100.00%	5/22/2013
Swimmer 54	6	16254	Shark 4	\$44.00	100.00%	5/22/2013
Swimmer 54	6	16254	Shark 4	\$44.00	100.00%	5/22/2013
Swimmer 54	6	16281	Shark 4	\$55.00	100.00%	5/22/2013
Swimmer 54	6	16281	Shark 4	\$55.00	100.00%	5/22/2013
Swimmer 54	6	16550	Shark 4	\$27.50	100.00%	5/22/2013
Swimmer 54	6	16731	Drills & Skills	\$38.50	100.00%	5/22/2013
Swimmer 55	4	15739	Minnow 1	\$33.00	75.00%	5/13/2013
Swimmer 55	4	15739	Minnow 1	\$33.00	75.00%	5/13/2013
Swimmer 55	4	15822	Minnow 2	\$28.88	75.00%	5/13/2013
Swimmer 55	4	15822	Minnow 2	\$28.88	75.00%	5/13/2013
Swimmer 55	4		10 punch card	\$20.25	75.00%	5/13/2013
Swimmer 55	4		10 punch card	\$20.25	75.00%	5/13/2013
Swimmer 56	11	16339	Shark 1	\$44.00	100.00%	8/1/2013
Swimmer 56	11	16339	Shark 1	\$44.00	100.00%	8/1/2013

TABLE 2 continued

Swimmer 57	12	15983	Shark 4	\$22.00	50.00%	6/27/2013
Swimmer 57	12	15983	Shark 4	\$22.00	50.00%	6/27/2013
Swimmer 58	13	16225	Shark 1 - Teen	\$44.00	100.00%	7/16/2013
Swimmer 58	13	16225	Shark 1 - Teen	\$44.00	100.00%	7/16/2013
Swimmer 59	5	16507	Minnow 2	\$33.00	100.00%	8/20/2013
Swimmer 59	5	16507	Minnow 2	\$33.00	100.00%	8/20/2013
Swimmer 59	5	16732	Minnow 1	\$38.50	100.00%	8/20/2013
Swimmers 60-77		15772	CSC Lessons	\$280.20	75.00%	5/1/2013
Swimmer 78	6	16564	Minnow 3	\$16.50	100.00%	6/27/2013
Swimmer 78	6	16649	Minnow 3	\$22.00	100.00%	6/27/2013
Swimmer 78	6	16758	Minnow 3	\$22.00	100.00%	6/27/2013
Swimmer 79	10	16703	Shark 1	\$38.50	100.00%	10/23/2013
Swimmer 80	14	16703	Shark 1	\$38.50	100.00%	10/23/2013
Swimmer 81	9	16778	Shark 1	\$44.00	100.00%	10/23/2013
Swimmer 82	12	16703	Shark 1	\$38.50	100.00%	10/23/2013

STP 2014 POOL BUDGET ISSUES – Attachment D

Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
Budget creation process	Why does the city create the entire MPD budget without evaluation of actual expenditures? For the third year in a row revenue projections are determined. A budget is then created utilizing 100% of projected revenues without any evaluation of actual expenditures.		All categories in the budget were analyzed by reviewing prior year and Jan-June 2013 costs and analyzing estimated needs for the 2014 budget. 2015-2018 expenditure estimates use the 4% inflation factor as adopted by policy.	
Marketing	The long term marketing plan has not been distributed. No involvement from the TPAC marketing committee member was solicited. The adopted plan was just presented to her. (Page 2)	Why isn't TPAC involved with marketing plan?	TPAC representative was involved in all marketing committee meetings. Staff worked on developing items that were discussed and brought back to the committee. The marketing plan was presented to TPAC in prior to the re-grand opening.	
Unaccounted for programs	No actual data or pictures have been provided for the participation of the middle school students in the Community Schools Collaboration program. The Global to Local swimming instruction program. The Neighbor Care low cost swimming lessons program. These programs have budget impacts and their costs are not reflected in the	What is the cost of these programs, who pays and how are the costs accounted for in the budget?	These are normal pool operations and accounted for as any other program. If children qualify for a scholarship they receive one and if not the agency pays.	

Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
	2014 proposed budget. (Page 2)			
Unaccounted for program	Participation and revenue data for the Tukwila Tiger Sharks Swim Team have not been presented or reflected in the proposed budget. (Page 2)	What is the cost, who pays, how is the cost accounted for in the budget?	These are normal pool operations and accounted for as any other program.	
Scholarship Need	Participation and statistical data requested for the scholarship program has not been presented. Additional funding at the August MPD Board meeting was required to meet the current years need. The proposed budget shows a \$10,000.00 allocation with no actual information provided. (Page 4)	What is the fact based data that supports the scholarship need?	Scholarship data has been provided in staff reports. TPAC requested additional scholarship data and staff is providing that information.	
Seattle Children's Grant	The Seattle Children's Grant is shown as MPD revenue. This grant was awarded to the city not the MPD. It should not be shown as MPD revenue. Monies shown should be reflected as full time salary reduction, not revenue. (Page 4)	Grant is City revenue, not MPD. Why show this revenue at all?	The Board directed that the grant be shown as revenue so the historical data of staff salaries would be consistently documented. The line item name has been changed to be Pass Thru Grant rather than grant. By accounting for the grant funds in the MPD as well as full salaries rather than simply reducing salaries by the grant amount provides a complete accounting picture for the MPD.	
Life cycle Replacement	The life cycle replacement account is not being funded, yet there are items that will need replacement within the 20 year projected use life of the pool. (Page 4 & Page 6). The pool will need	Need set aside funds for replacement pool.	The Life-Cycle program was funded in a different method in previous budgets. The Board requested two alternatives for an annual allotment	

Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
	to be replaced.		funding method to be presented at the 10/21/13 MPD Board meeting.	
CIP Reserve	The CIP reserve account is not properly named. This account retains the fund required per lease agreement for facility demolition at the end of the lease. (Page 4 & Page 6)	Rename CIP Reserve Account Demolition Fund	No action. If the name is changed to facility demolition, then the funds can only be spent on demolition and nothing else.	
Staff Salary	The 3% salary increase for the Coordinators position is well above the current inflation rate of 2%. Also the Coordinators benefits increase of 4% is not based on current CPI inflation rate and actual expenditures for the position in the 5 year plan are not provided. The 2013 adopted budget is simply what was adopted by the Board in 2012. (Page 5)	Why is this justified?	The 3% increase is based on the estimated contract for 2014. In 2013 the position received a 2.5% increase.	
Staff Salary	The 8% salary increase for the Specialist is not justified. Current inflation rate is 2%. The Specialist is at top tier pay scale for the City of Tukwila. The Specialists benefits increase of 4% is not based on current CPI inflation rate and actual expenditures for the position in the 5 year plan are not provided. Both Coordinator and Specialist positions are over compensated by a 2x factor when compared with the prevailing market for the area. (Page5) (Reference: Federal Wage Determination Index sent to all MPD Board members on 9/9/2013)	Why is this justified?	The Specialist is currently at step 4 of a 5 step pay scale, therefore resulting in a 8% increase in 2014. The 3% increase is based on the estimated contract for 2014. In 2013 the position received a 2.5% increase as well as a 5% step increase.	

Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
Lighting Maintenance	Why is there an almost double increase in scissor lift for lights? All lighting is new. Little if any maintenance should be required.	What is the reasoning?	Rick addressed this at the 10/21/13 MPD Board meeting. The budget line item is called Operating Rentals and Leases. One example could be a scissor lift.	
Advertising	Why is there a decrease of \$1,000.00 in the advertising account? The advertising account is underfunded at the old \$4,000.00 amount. Advertising, done properly, returns at least 125% of expenditures. (Page 5)	Marketing and Advertising has been a constant concern of the Board and its desire to increase pool participation. What is the reasoning for a cut?	As discussed at the 10/21/13 MPD Board meeting, this line item has been adjusted to \$10,000 for 2014.	
Lawyer Expense	What are the specific reasons to increase the lawyer account from budgeted 2013 \$6,240.00, spent estimated \$3500.00 to proposed 2014 \$14,000.00? (Page 5 & 6)	Specific reasoning for increase?	The MPD hired a new attorney. The attorney indicated that for his other clients the annual costs are approximately \$12,000 to \$14,000.	
Expense Tracking	Why is there such a lag in accounting for actual expenses? The actual expenses information provided is only through 2013.6 YTD which I assume is June 2013. Creating a successful budget when there is at least a (4) month lag in financial data creates uncertain projections as indicated in the proposal. (Page 6)	Why is there a lag in actual expense reporting?	The budget process was started in July 2013 for presentation at the August meeting. Actuals through September are not available until October; after preliminary draft budget was distributed (it was distributed 10/1/13).	

Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
Audits	The (5) year plan shows a \$7,000.00+ expense for audits every year. Unless the MPD fails the audit terribly, audits should only be needed every (2) to (4) years. Why is there an annual expense with 4% built in increase? (Page 6)	Can this item be reduced based on the expectation that audit will not be necessary yearly but every 4 years as experienced by Des Moines?	At the time the preliminary budget was prepared, we had received information from the State Auditor that they would be auditing the MPD in 2014 for fiscal year 2013. They had not decided how often the audits would occur so the conservative approach was to budget for this expenditure every year. This explanation was given at the budget workshop held on September 10, 2013. After the 10/21/13 MPD Board meeting, we received an update from SAO stating that they will not audit the MPD until 2015 and will audit both 2013 and 2014. They still have not indicated frequency of audits and said it will depend on volume. Budget has been adjusted to remove audit costs in 2014 and project and audit every other year.	
Overtime	Why is there \$5000 budgeted for overtime in 2014? Overtime has been less than \$100 the past (2) years. With part time staff available and the ability to schedule in advance, overtime should not be a budget issue.	What is the justification?	Overtime was increased in 2014 only. The increase is to cover staff time spent on non-pool operations items, like grant work. Budget was reduced in 2015-2018.	
Insurance	Why is the self-insured medical and dental cost \$1,375 per month for each full time employee for	What are the actual costs? What	Budget is based on coverage provided to employees based on the following	

Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
Costs	<p>a total annual expense of \$30,937? Actual 2012 and 2013.6 YTD expenses indicate the proposed amount will be utilized. High quality medical/dental premiums should only run about \$7000.00 per year or \$585.00 per month per full time employee. (Page 6) (Reference Boeing group rates for employees)</p>	<p>is the source of this number? 2013 was closer to \$900 for med and dental and the account has an excess</p>	<p>rates: Full family: \$1,529.86 EE & spouse: \$1,048.31 EE only: \$497.94</p>	
PERS	<p>Why is the PERS retirement fund expense at \$16,379 when actual 2013 estimate cost is \$12,235 and actual 2012 expense was \$11,002? Why is the expense so high for (2) employees? \$12,235 = \$510.00 per month. (Page 6)</p>	<p>How is this expense determined?</p>	<p>PERS rates were increased in July 2013 from 7.21% to 9.21%. Budget in 2014 reflects the 9.21% rate for the full year. 2012 rates averaged 7.14%. The expenditure is not only associated with the 2 full-time employees but also to any part-time employee that works more than 70 hours 5 months in a rolling 12 month period must participate in the retirement system.</p>	
Maintenance	<p>What repairs and maintenance will be done that requires a \$20,800 proposed budget? The grand reopening following CIP was just last April. (Page 6)</p>	<p>What accounts for this projection?</p>	<p>Contracted repairs/maintenance as well as items not replaced/repaired through the capital project including fire system, HVAC boiler, pumps, backflow, electrical, alarm center, and door repair/replacement.</p>	
Revenue	<p>Policy Issue 2014-A Should program and/or rental fees be increased? When staff presented their cost comparison on 8/19/13, they showed Tukwila Pool is 7.25% to</p>	<p>What could be done with a 2% increase?</p>	<p>This was addressed at the 10/21/13 MPD Board meeting.</p>	

Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
	<p>30.14% below comparable pools in our area with similar demographics. A fee increase of 2%, to equal the taxpayers 2% increase, is the only way to be fair to all. Pool staff can levy this fee increase at their discretion to non-residents only if they desire. There has been no evidence presented that fee increases would reduce participation.</p>			
Executive Director	<p>Policy Issue 2014-B Should the MPD hire a contracted Executive Director?</p> <p>MPD resolution No. 1 Section 3 states "An Executive Director shall be appointed by the Park District Board" The proposed budget has been created by those directly affected by the hiring of an Executive Director to show a budget that runs short of funding within (5) years. It does not account for the return on investment of a fiscally responsible Executive Director, tasked by the MPD Board to make prudent budget decisions and to cut wasteful spending. The Executive Director position is needed to end the cycle of city financial planning, based on dividing up all projected revenue to consume every dollar in the operations budget leaving a near zero balance. The current city financial model being used is a continuation of the failed model the city used that led to financial peril, the decision to close the pool, and the need for an MPD. The Executive</p>	Decision by the Board.	This was addressed at the 10/21/13 MPD Board meeting.	

Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
Life Cycle Replacement	<p>Director must also be tasked with maintaining current popular programs, expanding opportunities based on marketing, and providing all services through a competitive bidding process.</p> <p>Policy Issue 2014-C Should the Life Cycle Replacement Program be funded annually to establish a reserve fund?</p> <p>The Life cycle replacement Fund should be funded annually and account for all projected projects, not excluding any. The MPD should never be placed in a position of not having budgeted for all contingencies. What happens if the pool suffers premature roof, pump or heat exchanger failure? Patching together facility equipment as we have done in the past due to funding and deferred maintenance is not an acceptable practice. We have all experienced the costly results of this practice.</p>	Decision by the Board.	The Life-Cycle program was funded in a different method in previous budgets. The Board requested two alternatives for an annual allotment funding method to be presented at the 10/21/13 MPD Board meeting.	

Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
Round the clock staffing	<p data-bbox="203 409 251 1795">Policy Issue 2014-D Should full time staff be at the pool all operating hours?</p> <p data-bbox="251 409 1388 1795">This issue is being intentionally manipulated by the 3rd party operator. The pool has (2) full time staff members to cover (80) of the (92) stated hours of operation. Why aren't they? Why are 70% of paid full time staff hours coinciding? There should be no overlap of hours. Written communication can be utilized to pass information back and forth as in any other businesses. Part time staff is there to support operations per existing schedules. The actual hours out of each (16) hour business day open to the public Monday – Friday is 11.5 which allows full time staff time to assist in pool maintenance, conduct training as well as other administrative functions. Part time staff utilizing a Lead Lifeguard on weekends for the limited hours should not be an issue. Exceptions would be special events. There is no need for a .75 staff position. This issue needs to be thoughtfully worked out by the 3rd party operator to meet MPD needs.</p>	Decision by the Board.	<p data-bbox="203 1165 1388 1795">Full time staff work schedules overlap because the operator believes it is imperative to the safe and efficient operation of the Pool. Two full time staff manage and lead all day to day operations of the Pool and work together as a team to facilitate 'big picture' operational endeavors such as developing and fostering partnerships, planning and implementing staff training, responding to MPD requests and many more. Overlapping schedules allows for flexible programming, class instruction, and the ability to work closely with the City and School District(s). The Tukwila Pool 101 Operations and Program manual (distributed at the July 2013 MPD Board meeting), pages 11 through 33, describes many duties these roles perform, oversee, and/or coordinate. When full time staff is not onsite at the pool, a lead lifeguard is assigned to oversee pool specific functions for the pool to be open to the public. It should be noted that during the school year it is difficult to schedule staff during the school day to implement programs and/or classes</p>	

Topic Item Issue Contracted Staff Reasoning Board Decision

and full time staff can assist when needed.

<p>Part Time Staff Wage Increase</p>	<p>It has been proposed that the part time staff wages be increased. Staff has provided a table of comparison wages in the area, however, it is not clear how a final number was determined. It seems fair to have an increase to retain the employees, but a better direction would be to tie</p>	<p>Can part time wages be indexed from a recognized source: Federal wage Determination?</p>	<p>Part-time hourly rate ranges were shown to indicate the potential budget impact.</p>	
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Topic	Item	Issue	Contracted Staff Reasoning	Board Decision
	<p>it to something tangible and verifiable, such as the Federal Wage Determination for King County. (Using the surrounding area pool comparison as a cross reference) As of the 6/19/2013 Federal Wage Determination, a Lifeguard position in King County was determined at \$12.47/hour. Using staff's rational it would set the range for regular lifeguards at \$12.47/hour - \$14.47/hour. Using the same \$2/hour range, lead lifeguards could be set at \$15.47/hour - \$17.47/hour.</p>			
Interlocal Agreement	<p>As an Executive Director will be performing many of the roles and tasks currently provided for in the interlocal contract, it would make sense for the contract amount to be reduced to reflect the reduction of workload. (Examples of reduction would be in management, marketing, agenda prep, retreat prep & facilitation, budget creation, policy creation and review.)</p>	<p>Can the interlocal contract amount be reduced to accurately reflect the workload with an Executive Director?</p>	<p>An updated interlocal agreement will be presented to the Board with options for a future agreement that address this item.</p>	