

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board**

FROM: Dennis Robertson, Budget Committee Chair

DATE: September 18, 2014

SUBJECT: **Budget Committee Recommendations**

ISSUE

An overview of the recommendations to date provided by the Budget Committee

FINANCIAL IMPACT

The recommendations included here will be reflected in the 2015 Budget. Exact amounts are yet to be determined.

BACKGROUND

In July, the TPMPD Board voted to form an Ad-Hoc Budget Committee. That committee elected Commissioner Dennis Robertson as the Chair. Additional committee members are Commissioner Allan Ekberg (replacing former member Commissioner Kate Kruller), TPAC Vice-Chair Vanessa Zaputil, Community Member Ellen Gengler, and Executive Director Jennafer Price Cargill.

DISCUSSION

The Budget Committee would like to provide the Board of Commissioners with a schedule by which they will deliver necessary documents and recommendations in support of the transition relating to the areas of finance and budget. These will include (but are not limited to):

- A Treasurer Recommendation
- A 2015 Budget
- TPMPD Financial Policies and Procedures

Additionally, the Budget Committee has provided some preliminary expense guidelines on employee benefits for the Logistics and Hiring Committees as they move forward with developing Personnel Policies and hiring an Aquatics Manager respectively.

ATTACHMENTS

- Attachment A: Budget Committee Deliverables Schedule for TPMPD Board Meetings
- Attachment B: Recommended Benefits Budget for TPMPD Employees

ATTACHMENT A

Budget Committee Deliverable Schedule for TPMPD Board Meetings

Deliverable	Sept. 2014	Oct. 2014	Nov. 2014	Dec. 2014	Jan. 2015	Feb. 2015	Mar. 2015	
Staffing Benefits Expense Guidelines	✓							
Transitional Budget		✓						
Treasurer Recommendation		✓						
CPA/Bookkeeper Competencies & Duties Recommendation		✓						
2015 Budget			✓					
Financial Policies				✓	✓	✓		
Financial Processes				✓	✓	✓		
Financial Plan							✓	
Input to IT on POS system, etc.		<i>As Needed</i>						

Recommended Benefits Budget for TPMPD Employees

Required Benefits – These include payroll taxes and L&I. Employers are required to pay these for all employees. The Budget committee intends to recommend a budget that contains an expense equivalent to 15% of total salaries and hourly wages to cover this expense.

Optional Benefits – Specific optional benefits are yet to be decided, but could cover such things as health, dental, retirement or a cafeteria plan that allows the employee flexibility within certain guidelines. These benefits are not required, and the Budget Committee recommends that they be provided to Management employees only. The Budget committee intends to recommend a budget that contains an additional expense equivalent up to 15% of total Management salaries and hourly wages to cover this cost.

Paid Holidays – The Budget Committee recommends that the pool remain open 363 days per year. The other two days (Thanksgiving Day and Christmas Day) the pool would be closed and the Management employees would be compensated with holiday pay.

Paid Time Off (PTO) – The Budget Committee intends to recommend a budget that allows management employees to accumulate 1 day per month of paid time off (PTO) to be used at the discretion of the employee for a maximum of 12 days in the first year. The Budget Committee will also be recommending a policy that allows management employees to earn an additional day each year to a maximum of 18 PTO days. PTO cannot be carried over from one year to the next.

Required Benefits – (All Employees)	Optional Benefits – (Management)	Paid Holidays and Paid Time Off Days (PTO)
15.00%	Up to 15.00%	Year 1 = 14 total days for sick, vacation, holiday & personal time (2 Paid Holidays + 12 PTO days) To be used at the discretion of the employee. Planned leave, such as vacation or personal time may require advance approval from a supervisor.