


INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Rick Still, Parks and Recreation Director 

DATE: December 11, 2013

SUBJECT: Resolution to Adopt 2014 Budget

ISSUE

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

FINANCIAL IMPACT

The budget is the MPD financial work plan for 2014.

BACKGROUND

At the November 18, the Board moved this item to the December meeting for action. The purpose of the memorandum is to serve as a cover for the November 13, memorandum and agenda item that was forwarded to this meeting.

DISCUSSION

There are no changes to the budget items since it was presented in November.

Also, attached are the staff and Board committee's comments for the STP budget questions.

RECOMMENDATION

Staff recommends the Board approve the Resolution to adopt the MPD 2014 Budget, utilizing the \$50,000 life cycle replacement program.

ATTACHMENTS

- Informational Memorandum dated November 13, 2013 from November 18 packet, with budget options and Resolution adopting budget
- Responses to STP budget questions

INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Rick Still, Parks and Recreation Director
Vicky Carlsen, Deputy Finance Director

DATE: November 13, 2013

SUBJECT: Resolution to Adopt 2014 Budget

ISSUE

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

FINANCIAL IMPACT

The Consultant, KJ Design, made many recommendations and if any are enacted could have financial impact on the budget.

BACKGROUND

On September 10, 2013 the Board held a budget work session resulting in direction given to staff for developing the 2014 budget. The proposed budget for 2014 was distributed to the Board on October 1, 2013 and discussed at the October 21, 2013 meeting where the Board gave policy direction to staff for the final 2014 Budget.

DISCUSSION

Two versions of the budget document have been presented. Attachment A has a life cycle replacement plan of \$50,000 each year while Attachment B has a life cycle replacement plan of \$100,000. The difference between the two attachments can be found on page 4 of the budget document in the line labeled 60 Capital, Life Cycle, CIP Reserve and on page 7 of the budget document in line 16 CIP & Life-Cycle Replacement. The Board will need to choose which Attachment to adopt.

Changes to the budget from the direction given at the October 21st meeting are summarized below referencing the 5 Year Operational Financial Plan (Attachment C).

1. The Year-To-Date Actuals reflect 9 months of operations now, instead of 6 months.
2. 2013 estimated year-end amounts have been adjusted based on current data. Lines adjusted were 3, 4, 9, 20, 27, 28, 29, 30, 35, and 38.
3. The Foster High School PE class had a two part impact on the budget: Rental revenue (line 4) was increased to reflect renting the pool and Extra Labor (line 20) was increased to accommodate the increased part-time staff to guard the class. Benefits were increased accordingly.
4. Lines 9, 16, 20, and 33 (highlighted in yellow) in Column 1 reflects the Board direction changes from the October 21st meeting.
5. Line 35 (highlighted in orange) reflects a reduction in utilities based conservatively on 2013 projections.
6. Line 38 reflects an increase in credit card fees based on current activity.

7. Line 13 audit cost was removed from the 2014 budget. Based on updated information received from the State Auditor, the budget has been adjusted to be every other year starting in 2015.

The budget document itself has also been modified to improve readability. The changes to the table on page 4 are summarized below:

1. The table was modified to include a 2013 projected year-end column.
2. The 2014 proposed budget was updated to include the changes that have been included in the 5 Year Plan – Operations.
3. Projected 2014 beginning fund balance was updated to reflect changes in the 2013 projected year-end amounts.
4. Scholarship revenue has been rolled into the Program Fees line.
5. Line 40 Other Services & Charges was changed to read 40 Admin Overhead, Services & Chgs.
6. 60 Capital, 00 Other-Life Cycle Replacement, and 00 Other0CIP Reserve line items were collapsed into one line item now reading 60 Capital, Life Cycle, CIP Reserve.

Additionally, the table on page 5 labeled Professional Services as broken out into two tables: Admin/Overhead and Other Services and Charges. This change will enable the reader to more easily tie the figures in the budget to the 5 year operational plan.

Updated resolution: Because 2013 projected year-end amounts were updated, estimated 2014 beginning fund balance was also updated. The budget amount in the resolution has been updated to reflect current projections. The budget figure is calculated in the following manner: projected beginning fund balance (\$440,537) + projected revenue (\$973,705) = \$1,414,242.

RECOMMENDATION

TPAC Recommendations:

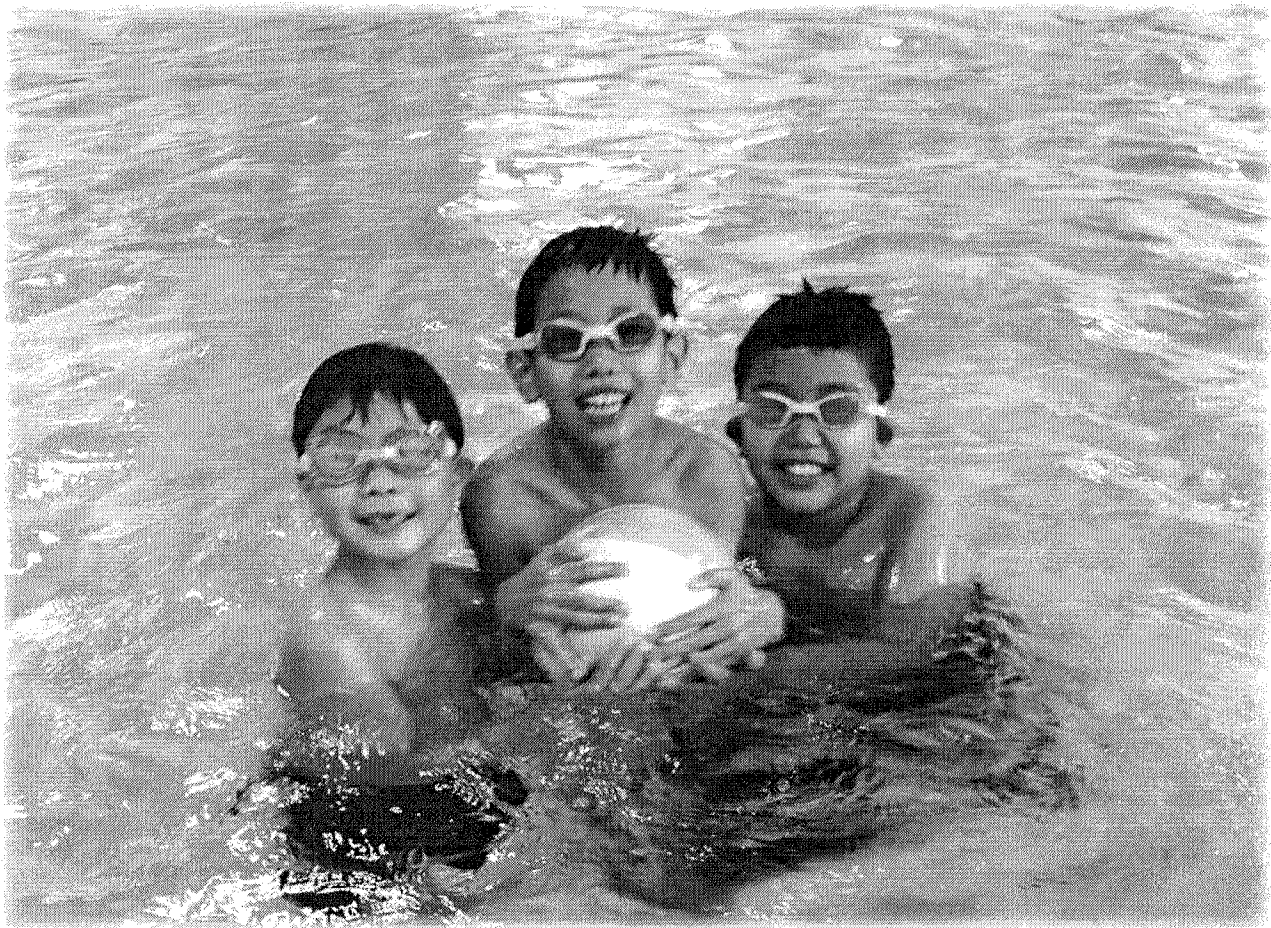
- TPAC recommends that a minimum of \$10,000 be allocated for Marketing. Develop a detailed marketing plan to identify ROI and implementation. Percentage of increase of the revenue during the year could be added to the Advertising budget during the year.
- We recommend funding life cycle replacement 17 year plan at the lower amount of \$50,000 per year level keeping in mind that over \$200,000 is already allocated and provided for in the 20 year budget plan.

Staff recommends the Board adopt the MPD 2014 budget at the November 18, 2013 regular meeting.

ATTACHMENTS

- A. Tukwila Pool MPD 2014 Annual Budget – \$50,000 Life Cycle Replacement
- B. Tukwila Pool MPD 2014 Annual Budget – \$100,000 Life Cycle Replacement
- C. 5 Year Operational Financial Plan
- D. Resolution

Tukwila Pool Metropolitan Park District 2014 Proposed Budget



Joe Duffie

Dennis Robertson

Allan Ekberg

Verna Seal, 2013 Board President

Kathy Hougardy

De'Sean Quinn, 2013 Clerk of the Board

Kate Kruller

Tukwila Metropolitan Park District

Vision, Goals, & Objectives Summary

Mission: The mission of the Tukwila Pool Metropolitan Park District (MPD) is to provide the best run municipal aquatics program in the state.

Vision: To provide a sustainable and efficient pool that exceeds the community's needs.

Goals: A. To operate a financial self-sustaining aquatics program.

- a. Develop long term plan
- b. Ensure efficient operations
- c. Capitalize on grants/funding opportunities
- d. Develop business partnerships

B. To provide a pool that is a safe haven.

- a. Maintain and provide continued training to ensure qualified lifeguards and staff
- b. Ensure a safe and healthy place to recreate and learn
- c. Protect kids
- d. Coordinate water safety education

C. To be welcoming and inclusive to all.

- a. Create an inviting facility
- b. Address transportation needs
- c. Maintain high performance employees
- d. Eliminate barriers

D. To maintain and support community involvement in the pool.

- a. Address transportation for kids
- b. Promote swimming within school district(s) physical education programs
- c. Develop regional partnerships
- d. Growing investments

E. To provide creative and relevant programs

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- b. Deliver swim opportunities to all in the District
- c. Have the best swim team in the state
- d. Offer free open swim – community swim

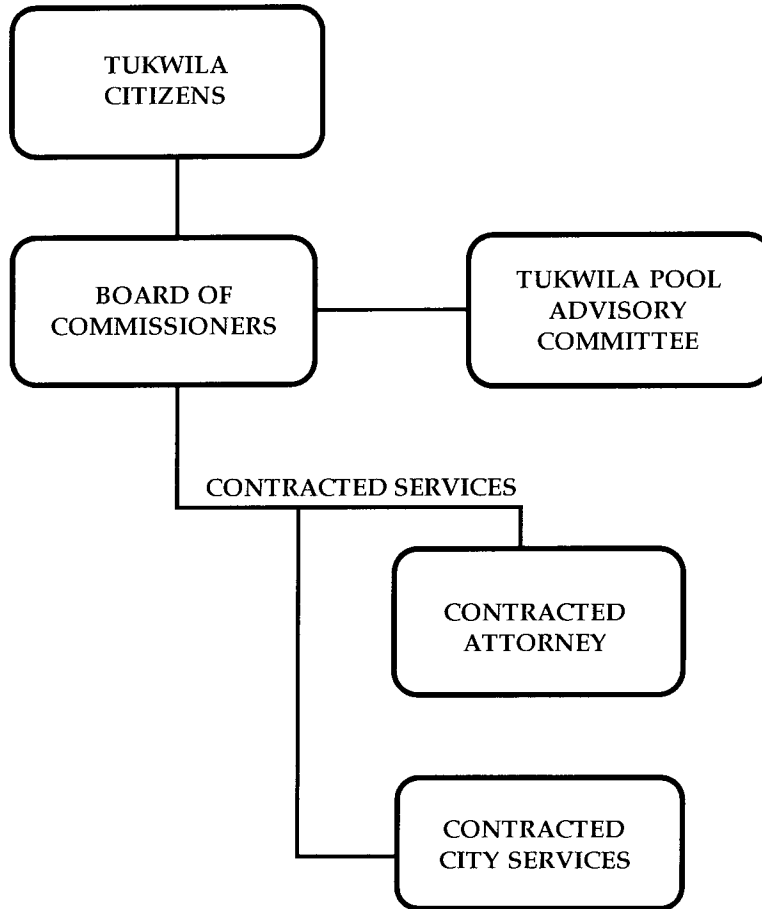
F. To provide annual performance reporting to the community.

G. Continue to review governance.



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.

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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 programming.
- 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	2013 PROJECTED YEAR-END	2014 PROPOSED BUDGET
Beginning Fund Balance	\$ -	\$ 59,264	\$ 197,605	\$ (189,329)	\$ 440,537
REVENUE					
Tax Levy	-	-	680,186	690,000	704,395
Program Fees	128,570	170,961	180,000	183,500	191,800
Rentals	29,000	36,851	31,000	52,038	54,510
Scholarship Used	-	-	-	(10,542)	(10,000)
Donations	-	-	-	2,804	1,000
Sale of Merchandise	-	2,286	-	1,000	2,000
State Grant	-	416,666	416,666	-	-
Tax Exempt Lease Program - Loan	-	-	1,000,000	1,000,000	-
Grant - Seattle Childrens	-	-	-	18,000	30,000
General Fund Loan	870,640	658,706	38,066	250,000	-
REVENUE TOTAL	1,028,210	1,285,470	2,345,918	2,186,800	973,705
Beginning Fund Balance + Revenues	1,028,210	1,344,734	2,543,523	1,997,471	1,414,242
EXPENDITURE					
10 Salaries & Wages	246,568	239,584	259,684	258,228	293,848
20 Personnel Benefits	78,807	71,661	81,775	77,149	88,762
30 Supplies	15,047	25,633	15,179	44,924	18,875
40 Admin Overhead, Services & Chgs	273,674	244,657	257,122	335,213	283,600
60 Capital, Life Cycle, CIP Reserve	280,000	942,120	1,446,666	648,158	80,000
70 Debt Service	-	10,408	173,850	193,262	234,588
EXPENDITURE TOTAL	894,096	1,534,063	2,234,276	1,556,934	999,673
Ending Fund Balance	134,114	(189,329)	309,247	440,537	414,569
Ending Fund Balance + Expenditures	\$ 1,028,210	\$ 1,344,734	\$ 2,543,523	\$ 1,997,471	\$ 1,414,242
Required Reserve - Fund Balance (15% of Operating Expenditures)		88,791	118,142	136,316	137,951

* 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.

The columns presented in the chart above combine budgetary and actual information for both the operational budget as well as the capital project budget. The 5 year plan is provides only operational details.

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		140,000	27,038
Overtime		-	-		5,000	-
Department Total	2	\$ 259,684	\$ 81,775	2	\$ 293,848	\$ 88,762

Overhead & Capital - Administration/Overhead

Administration/Overhead includes costs related to management of the pool and pool programs. Costs include the Executive Director costs, contracted services, insurance, audit, and the lease with Tukwila School District.

Account Number	Purpose	2013 ADOPTED	2014 PROPOSED
630.00.576.220.45.00	Executive Director	\$ -	\$ 45,000
630.00.576.220.49.00	Contract City services	90,000	79,200
630.00.576.220.49.00	Contract Legal services	6,240	14,000
630.00.576.220.49.00	WCIA Insurance	9,912	11,000
630.00.576.220.49.00	Financial Audit	-	-
630.00.576.220.45.00	School Lease	10,950	10,950
	Total Administration/Overhead	\$ 117,102	\$ 160,150

Operations - Other Services and Charges

Professional services and contracts for the Metropolitan Park District include communications, security and fire monitoring, utilities, and memberships.

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	10,000
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	80,000
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	4,500
	Total Other Services and Charges	\$ 140,020	\$ 123,450

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 PLAN - OPERATIONS

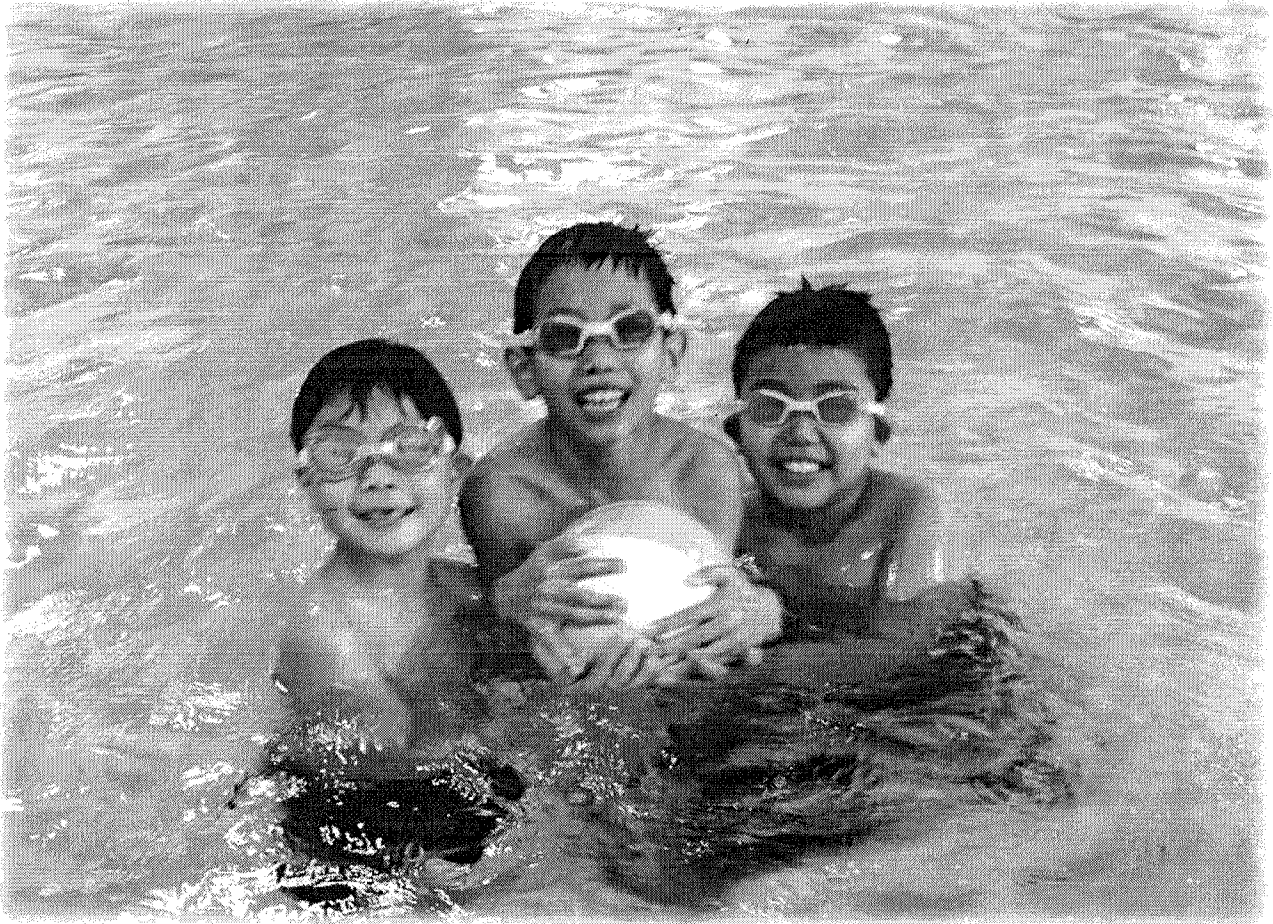
	ACTUAL	ADOPTED BUDGET	ACTUAL	ESTIMATE	1 PROPOSED BUDGET	2 ESTIMATE	3 ESTIMATE	4 ESTIMATE	5 ESTIMATE
	2012	2013	2013.9 YTD	2013	2014	2015	2016	2017	2018
REVENUES									
1 PROGRAMS (1% growth)	\$ 170,961	189,500	153,777	183,500	\$ 191,800	\$ 193,618	\$ 195,454	\$ 197,309	\$ 199,182
2 SCHOLARSHIP									
2B SCHOLARSHIP USED		(9,500)	(4,798)	(10,542)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
3 DONATIONS			1,216	2,804	1,000	1,000	1,000	1,000	1,000
4 RENTALS (1% growth)	36,851	31,000	17,508	52,038	54,510	31,623	31,939	32,259	32,581
5 SALE OF MERCHANDISE (1% growth)	2,286	-	1,916	1,000	2,000	2,020	2,040	2,061	2,081
6 GRANT PASS THROUGH				18,000	30,000	-	-	-	-
7 BRIDGE LOAN	658,706	38,066	250,000	250,000	-	-	-	-	-
8 TAX REVENUE (1% growth & 1% new construction)	-	680,186	368,085	690,000	704,395	718,483	732,853	747,510	762,460
TOTAL REVENUE	868,804	929,252	787,703	1,186,800	973,705	936,744	953,286	970,138	987,304
OVERHEAD & CAPITAL									
ADMINISTRATION/OVERHEAD									
9 EXECUTIVE DIRECTOR ⁽¹⁾	-	-	-	-	45,000	45,000	45,000	45,000	45,000
10 CITY CONTRACT	90,000	90,000	67,500	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						7,500		8,112	
14 SCHOOL LEASE	10,950	10,950	10,950	10,950	10,950	10,950	11,498	11,498	11,498
TOTAL ADMINISTRATION	117,804	117,102	88,198	113,122	160,150	168,650	162,738	175,100	168,112
CAPITAL & DEBT SERVICE									
15 BRIDGE LOAN	-	88,245	49,769	80,132	121,458	121,458	121,458	121,458	121,458
16 CIP & Life-Cycle Replacement	250,000	-	-	-	50,000	50,000	50,000	50,000	50,000
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	106,334	223,262	314,588	314,588	314,588	314,588	314,588
OPERATIONS (4% growth)									
SALARIES & WAGES									
19 FT SALARIES	126,157	141,684	97,937	132,228	148,848	154,802	160,994	167,434	174,131
20 EXTRA LABOR	113,359	118,000	96,016	125,000	140,000	145,600	151,424	157,481	163,780
21 OVERTIME	68	1,247	1,000	1,000	5,000	1,000	1,040	1,082	1,125
TOTAL SALARIES & WAGES	239,584	259,684	195,200	258,228	293,848	301,402	313,458	325,996	339,036
PERSONNEL BENEFITS									
22 FICA	18,240	19,773	14,871	19,484	22,005	24,672	25,659	26,685	27,752
23 PERS	11,002	15,106	8,639	12,235	16,379	17,034	17,716	18,424	19,161
24 IND. INSURANCE	11,897	14,694	11,834	15,024	18,050	18,772	19,523	20,304	21,116
25 DISAB/LIFE/VISION	1,187	1,263	899	1,174	1,391	1,447	1,505	1,565	1,627
26 SELF-INSURED MED. & DENTAL	29,335	30,938	21,498	29,232	30,937	32,174	33,461	34,800	36,192
TOTAL PERSONNEL BENEFITS	71,661	81,775	57,741	77,149	88,762	94,099	97,863	101,777	105,849
SUPPLIES									
27 OFFICE & OPER. SUPPLIES	20,428	8,679	10,863	12,000	10,000	10,400	10,816	11,249	11,699
28 CHEMICALS	5,205	6,500	5,153	7,500	7,375	7,670	7,977	8,296	8,628
29 RESALE SUPPLIES (1% growth)			2,546	3,000	1,500	1,515	1,530	1,545	1,561
TOTAL SUPPLIES	25,633	15,179	18,562	22,500	18,875	19,585	20,323	21,090	21,887
OTHER SERVICES & CHARGES									
30 PROFESSIONAL SERVICES	104	100	2,789	9,000	-	-	-	-	-
31 COMMUNICATION	2,183	4,000	1,540	1,704	2,200	2,288	2,380	2,475	2,574
32 TRAVEL	-	-	-	-	-	-	-	-	-
33 ADVERTISING	254	4,000	5,016	6,000	10,000	10,400	10,816	11,249	11,699
34 OPERATING RENTALS & LEASES	-	400	525	674	750	780	811	844	877
35 PUBLIC UTILITY SERVICES	98,976	103,120	48,664	67,000	80,000	83,200	86,528	89,989	93,589
36 REPAIRS & MAINTENANCE	15,129	20,000	8,822	22,000	20,800	21,632	22,497	23,397	24,333
37 MISCELLANEOUS	5,859	5,000	4,247	5,000	5,200	5,408	5,624	5,849	6,083
38 CREDIT CARD CHARGES	4,348	3,400	3,632	4,500	4,500	4,680	4,867	5,062	5,264
TOTAL OTHER SERVICES & CHARGES	126,853	140,020	75,236	115,878	123,450	128,388	133,524	138,864	144,419
TOTAL OPERATIONS	463,731	496,658	346,739	473,755	524,935	543,474	565,167	587,728	611,191
TOTAL EXPENDITURES	871,943	817,610	541,271	810,139	999,673	1,026,712	1,042,493	1,077,416	1,093,891
CHANGE IN FUND BALANCE	\$ (3,139)	\$ 111,642	\$ 246,432	\$ 376,661	\$ (25,968)	\$ (89,968)	\$ (89,207)	\$ (107,278)	\$ (106,587)
BEGINNING FUND BALANCE	59,264	197,605	56,125	56,125	432,786	406,818	316,850	227,643	120,365
ENDING FUND BALANCE	\$ 56,125	\$ 309,247	\$ 302,557	\$ 432,786	\$ 406,818	\$ 316,850	\$ 227,643	\$ 120,365	\$ 13,777
15% Fund Balance	\$ 130,791	\$ 122,641	\$ 81,191	\$ 121,521	\$ 149,951	\$ 154,007	\$ 156,374	\$ 161,612	\$ 164,084

NOTES

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

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Tukwila Pool Metropolitan Park District 2014 Proposed Budget



Joe Duffie

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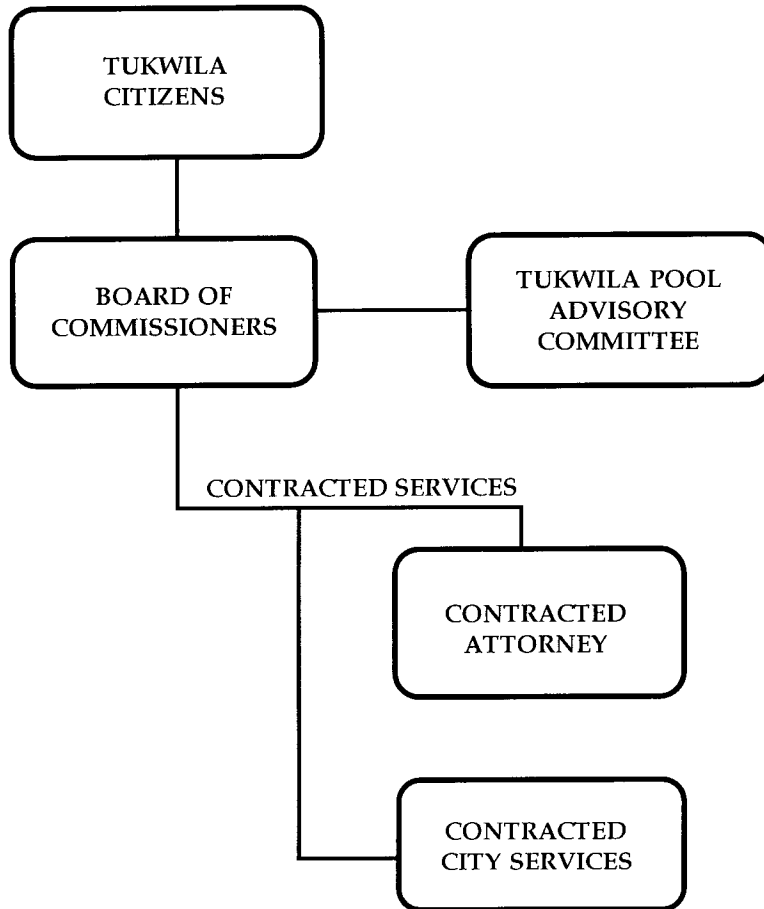
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2014 PRELIMINARY BUDGET

Metropolitan Park District



Goals & Accomplishments

DEPARTMENT: N/A

FUND: Agency

RESPONSIBLE MANAGER: Verna Seal

DIVISION: N/A

FUND NUMBER: 630

POSITION: Board President 2013

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- 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	2013 PROJECTED YEAR-END	2014 PROPOSED BUDGET
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Beginning Fund Balance	\$ -	\$ 59,264	\$ 197,605	\$ (189,329)	\$ 440,537
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REVENUE					
Tax Levy	-	-	680,186	690,000	704,395
Program Fees	128,570	170,961	180,000	183,500	191,800
Rentals	29,000	36,851	31,000	52,038	54,510
Scholarship Used	-	-	-	(10,542)	(10,000)
Donations	-	-	-	2,804	1,000
Sale of Merchandise	-	2,286	-	1,000	2,000
State Grant	-	416,666	416,666	-	-
Tax Exempt Lease Program - Loan	-	-	1,000,000	1,000,000	-
Grant - Seattle Childrens	-	-	-	18,000	30,000
General Fund Loan	870,640	658,706	38,066	250,000	-
REVENUE TOTAL	1,028,210	1,285,470	2,345,918	2,186,800	973,705

Beginning Fund Balance + Revenues	1,028,210	1,344,734	2,543,523	1,997,471	1,414,242
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EXPENDITURE					
10 Salaries & Wages	246,568	239,584	259,684	258,228	293,848
20 Personnel Benefits	78,807	71,661	81,775	77,149	88,762
30 Supplies	15,047	25,633	15,179	44,924	18,875
40 Admin Overhead, Services & Chgs	273,674	244,657	257,122	335,213	283,600
60 Capital, Life Cycle, CIP Reserve	280,000	942,120	1,446,666	648,158	130,000
70 Debt Service	-	10,408	173,850	193,262	234,588
EXPENDITURE TOTAL	894,096	1,534,063	2,234,276	1,556,934	1,049,673

Ending Fund Balance	134,114	(189,329)	309,247	440,537	364,569
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Ending Fund Balance + Expenditures	\$ 1,028,210	\$ 1,344,734	\$ 2,543,523	\$ 1,997,471	\$ 1,414,242
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Required Reserve - Fund Balance (15% of Operating Expenditures)		88,791	118,142	136,316	137,951
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* 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.

The columns presented in the chart above combine budgetary and actual information for both the operational budget as well as the capital project budget. The 5 year plan is provides only operational details.

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		140,000	27,038
Overtime		-	-		5,000	-
Department Total	2	\$ 259,684	\$ 81,775	2	\$ 293,848	\$ 88,762

Overhead & Capital - Administration/Overhead

Administration/Overhead includes costs related to management of the pool and pool programs. Costs include the Executive Director costs, contracted services, insurance, audit, and the lease with Tukwila School District.

Account Number	Purpose	2013 ADOPTED	2014 PROPOSED
630.00.576.220.45.00	Executive Director	\$ -	\$ 45,000
630.00.576.220.49.00	Contract City services	90,000	79,200
630.00.576.220.49.00	Contract Legal services	6,240	14,000
630.00.576.220.49.00	WCIA Insurance	9,912	11,000
630.00.576.220.49.00	Financial Audit	-	-
630.00.576.220.45.00	School Lease	10,950	10,950
	Total Administration/Overhead	\$ 117,102	\$ 160,150

Operations - Other Services and Charges

Professional services and contracts for the Metropolitan Park District include communications, security and fire monitoring, utilities, and memberships.

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	10,000
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	80,000
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	4,500
	Total Other Services and Charges	\$ 140,020	\$ 123,450

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 PLAN - OPERATIONS

	ACTUAL	ADOPTED BUDGET	ACTUAL	ESTIMATE	1 PROPOSED BUDGET	2 ESTIMATE	3 ESTIMATE	4 ESTIMATE	5 ESTIMATE
	2012	2013	2013.9 YTD	2013	2014	2015	2016	2017	2018
REVENUES									
1 PROGRAMS (1% growth)	\$ 170,961	189,500	153,777	183,500	\$ 191,800	\$ 193,618	\$ 195,454	\$ 197,309	\$ 199,182
2 SCHOLARSHIP									
2B SCHOLARSHIP USED		(9,500)	(4,798)	(10,542)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
3 DONATIONS			1,216	2,804	1,000	1,000	1,000	1,000	1,000
4 RENTALS (1% growth)	36,851	31,000	17,508	52,038	54,510	31,623	31,939	32,259	32,581
5 SALE OF MERCHANDISE (1% growth)	2,286	-	1,916	1,000	2,000	2,020	2,040	2,061	2,081
6 GRANT PASS THROUGH				18,000	30,000	-	-	-	-
7 BRIDGE LOAN	658,706	38,066	250,000	250,000	-	-	-	-	-
8 TAX REVENUE (1% growth & 1% new construction)	-	680,186	368,085	690,000	704,395	718,483	732,853	747,510	762,460
TOTAL REVENUE	868,804	929,252	787,703	1,186,800	973,705	936,744	953,286	970,138	987,304
OVERHEAD & CAPITAL									
ADMINISTRATION/OVERHEAD									
9 EXECUTIVE DIRECTOR ⁽¹⁾	-	-	-	-	45,000	45,000	45,000	45,000	45,000
10 CITY CONTRACT	90,000	90,000	67,500	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						7,500		8,112	
14 SCHOOL LEASE	10,950	10,950	10,950	10,950	10,950	10,950	11,498	11,498	11,498
TOTAL ADMINISTRATION	117,804	117,102	88,198	113,122	160,150	168,650	162,738	175,100	168,112
CAPITAL & DEBT SERVICE									
15 BRIDGE LOAN	-	88,245	49,769	80,132	121,458	121,458	121,458	121,458	121,458
16 CIP & Life-Cycle Replacement	250,000	-	-	-	100,000	100,000	100,000	100,000	100,000
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	106,334	223,262	364,588	364,588	364,588	364,588	364,588
OPERATIONS (4% growth)									
SALARIES & WAGES									
19 FT SALARIES	126,157	141,684	97,937	132,228	148,848	154,802	160,994	167,434	174,131
20 EXTRA LABOR	113,359	118,000	96,016	125,000	140,000	145,600	151,424	157,481	163,780
21 OVERTIME	68		1,247	1,000	5,000	1,000	1,040	1,082	1,125
TOTAL SALARIES & WAGES	239,584	259,684	195,200	258,228	293,848	301,402	313,458	325,996	339,036
PERSONNEL BENEFITS									
22 FICA	18,240	19,773	14,871	19,484	22,005	24,672	25,659	26,685	27,752
23 PERS	11,002	15,106	8,639	12,235	16,379	17,034	17,716	18,424	19,161
24 IND. INSURANCE	11,897	14,694	11,834	15,024	18,050	18,772	19,523	20,304	21,116
25 DISAB/LIFE/VISION	1,187	1,263	899	1,174	1,391	1,447	1,505	1,565	1,627
26 SELF-INSURED MED. & DENTAL	29,335	30,938	21,498	29,232	30,937	32,174	33,461	34,800	36,192
TOTAL PERSONNEL BENEFITS	71,661	81,775	57,741	77,149	88,762	94,099	97,863	101,777	105,849
SUPPLIES									
27 OFFICE & OPER. SUPPLIES	20,428	8,679	10,863	12,000	10,000	10,400	10,816	11,249	11,699
28 CHEMICALS	5,205	6,500	5,153	7,500	7,375	7,670	7,977	8,296	8,628
29 RESALE SUPPLIES (1% growth)			2,546	3,000	1,500	1,515	1,530	1,545	1,561
TOTAL SUPPLIES	25,633	15,179	18,562	22,500	18,875	19,585	20,323	21,090	21,887
OTHER SERVICES & CHARGES									
30 PROFESSIONAL SERVICES	104	100	2,789	9,000	-	-	-	-	-
31 COMMUNICATION	2,183	4,000	1,540	1,704	2,200	2,288	2,380	2,475	2,574
32 TRAVEL	-	-	-	-	-	-	-	-	-
33 ADVERTISING	254	4,000	5,016	6,000	10,000	10,400	10,816	11,249	11,699
34 OPERATING RENTALS & LEASES	-	400	525	674	750	780	811	844	877
35 PUBLIC UTILITY SERVICES	98,976	103,120	48,664	67,000	80,000	83,200	86,528	89,989	93,589
36 REPAIRS & MAINTENANCE	15,129	20,000	8,822	22,000	20,800	21,632	22,497	23,397	24,333
37 MISCELLANEOUS	5,859	5,000	4,247	5,000	5,200	5,408	5,624	5,849	6,083
38 CREDIT CARD CHARGES	4,348	3,400	3,632	4,500	4,500	4,680	4,867	5,062	5,264
TOTAL OTHER SERVICES & CHARGES	126,853	140,020	75,236	115,878	123,450	128,388	133,524	138,864	144,419
TOTAL OPERATIONS	463,731	496,658	346,739	473,755	524,935	543,474	565,167	587,728	611,191
TOTAL EXPENDITURES	871,943	817,610	541,271	810,139	1,049,673	1,076,712	1,092,493	1,127,416	1,143,891
CHANGE IN FUND BALANCE	\$ (3,139)	\$ 111,642	\$ 246,432	\$ 376,661	\$ (75,968)	\$ (139,968)	\$ (139,207)	\$ (157,278)	\$ (156,587)
BEGINNING FUND BALANCE	59,264	197,605	56,125	56,125	432,786	356,818	216,850	77,643	(79,635)
ENDING FUND BALANCE	\$ 56,125	\$ 309,247	\$ 302,557	\$ 432,786	\$ 356,818	\$ 216,850	\$ 77,643	\$ (79,635)	\$ (236,223)
15% Fund Balance	\$ 130,791	\$ 122,641	\$ 81,191	\$ 121,521	\$ 157,451	\$ 161,507	\$ 163,874	\$ 169,112	\$ 171,584

NOTES

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

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MPD 5 YEAR PLAN - OPERATIONS

	ACTUAL	ADOPTED BUDGET	ACTUAL	ESTIMATE	1 PROPOSED BUDGET	2 ESTIMATE	3 ESTIMATE	4 ESTIMATE	5 ESTIMATE
	2012	2013	2013.9 YTD	2013	2014	2015	2016	2017	2018
REVENUES									
1 PROGRAMS (1% growth)	\$ 170,961	189,500	153,777	183,500	\$ 191,800	\$ 193,618	\$ 195,454	\$ 197,309	\$ 199,182
2 SCHOLARSHIP									
2B SCHOLARSHIP USED		(9,500)	(4,798)	(10,542)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
3 DONATIONS			1,216	2,804	1,000	1,000	1,000	1,000	1,000
4 RENTALS (1% growth)	36,851	31,000	17,508	52,038	54,510	31,623	31,939	32,259	32,581
5 SALE OF MERCHANDISE (1% growth)	2,285	-	1,916	1,000	2,000	2,020	2,040	2,061	2,081
6 GRANT PASS THROUGH				18,000	30,000	-	-	-	-
7 BRIDGE LOAN	658,706	38,066	250,000	250,000	-	-	-	-	-
8 TAX REVENUE (1% growth & 3% new construction)	-	680,186	368,085	690,000	704,395	718,483	732,853	747,510	762,460
TOTAL REVENUE	868,804	929,252	787,703	1,186,800	973,705	936,744	953,286	970,138	987,304
OVERHEAD & CAPITAL									
ADMINISTRATION/OVERHEAD									
9 EXECUTIVE DIRECTOR (1)	-	-	-	-	45,000	45,000	45,000	45,000	45,000
10 CITY CONTRACT	90,000	90,000	67,500	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
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TOTAL ADMINISTRATION	117,804	117,102	88,198	113,122	160,150	168,650	162,738	175,100	168,112
CAPITAL & DEBT SERVICE									
15 BRIDGE LOAN	-	88,245	49,769	80,132	121,458	121,458	121,458	121,458	121,458
16 CIP & Life-Cycle Replacement	250,000	-	-	-	100,000	100,000	100,000	100,000	100,000
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	106,334	223,262	364,588	364,588	364,588	364,588	364,588
OPERATIONS (4% growth)									
SALARIES & WAGES									
19 FT SALARIES	126,157	141,684	97,937	132,228	148,848	154,802	160,994	167,434	174,131
20 EXTRA LABOR	113,359	118,000	96,016	125,000	140,000	145,600	151,424	157,481	163,780
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TOTAL SALARIES & WAGES	239,584	259,684	195,200	258,228	293,848	301,402	313,458	325,996	339,036
PERSONNEL BENEFITS									
22 FICA	18,240	19,773	14,871	19,484	22,005	24,672	25,659	26,685	27,752
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24 IND. INSURANCE	11,897	14,694	11,834	15,024	18,050	18,772	19,523	20,304	21,116
25 DISAB/LIFE/VISION	1,187	1,263	899	1,174	1,391	1,447	1,505	1,565	1,627
26 SELF-INSURED MED. & DENTAL	29,335	30,938	21,498	29,232	30,937	32,174	33,461	34,800	36,192
TOTAL PERSONNEL BENEFITS	71,661	81,775	57,741	77,149	88,762	94,099	97,863	101,777	105,849
SUPPLIES									
27 OFFICE & OPER. SUPPLIES	20,428	8,679	10,863	12,000	10,000	10,400	10,816	11,249	11,699
28 CHEMICALS	5,205	6,500	5,153	7,500	7,375	7,670	7,977	8,296	8,628
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TOTAL SUPPLIES	25,633	15,179	18,562	22,500	18,875	19,585	20,323	21,090	21,887
OTHER SERVICES & CHARGES									
30 PROFESSIONAL SERVICES	104	100	2,789	9,000	-	-	-	-	-
31 COMMUNICATION	2,183	4,000	1,540	1,704	2,200	2,288	2,380	2,475	2,574
32 TRAVEL	-	-	-	-	-	-	-	-	-
33 ADVERTISING	254	4,000	5,016	6,000	10,000	10,400	10,816	11,249	11,699
34 OPERATING RENTALS & LEASES	-	400	525	674	750	780	811	844	877
35 PUBLIC UTILITY SERVICES	98,976	103,120	48,664	67,000	80,000	83,200	86,528	89,989	93,589
36 REPAIRS & MAINTENANCE	15,129	20,000	8,822	22,000	20,800	21,632	22,497	23,397	24,333
37 MISCELLANEOUS	5,859	5,000	4,247	5,000	5,200	5,408	5,624	5,849	6,083
38 CREDIT CARD CHARGES	4,348	3,400	3,632	4,500	4,500	4,680	4,867	5,062	5,264
TOTAL OTHER SERVICES & CHARGES	126,853	140,020	75,236	115,878	123,450	128,388	133,524	138,864	144,419
TOTAL OPERATIONS	463,731	496,658	346,739	473,755	524,935	543,474	565,167	587,728	611,191
TOTAL EXPENDITURES	871,943	817,610	541,271	810,139	1,049,673	1,076,712	1,092,493	1,127,416	1,143,891
CHANGE IN FUND BALANCE	\$ (3,139)	\$ 111,642	\$ 246,432	\$ 376,661	\$ (75,968)	\$ (139,968)	\$ (139,207)	\$ (157,278)	\$ (156,587)
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ENDING FUND BALANCE	\$ 56,125	\$ 309,247	\$ 302,557	\$ 432,786	\$ 356,818	\$ 216,850	\$ 77,643	\$ (79,635)	\$ (236,223)
15% Fund Balance	\$ 130,791	\$ 122,641	\$ 81,191	\$ 121,521	\$ 157,451	\$ 161,507	\$ 163,874	\$ 169,112	\$ 171,584

NOTES

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

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 METROPOLITAN 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 \$1,414,242.

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

TOPIC

ITEM

ISSUE

OPERATOR'S REASONING

BOARD'S EVAL

STP 2014 POOL BUDGET ISSUES

Topic	Item	Issue	Operator's Reasoning	Board's Evaluation
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.	In the future, the ED will analyze prior years expenditures to draft a budget for Board
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.	In the future the ED will 'own' the Marketing Plan, work with the operator and TPAC, and oversee its implementation
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 2014 proposed budget. (Page 2)	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. Community Schools Collaboration - All students qualified for scholarship of 50% for this offering. Scholarships are reflected in the scholarship reporting. Global to Local - Participants qualify for scholarships based on individual situation. Global to Local paid full rate for individuals who did not qualify for scholarship. NeighborCare - NeighborCare completely covered the cost of swim lessons for their	Action Item: What was the individual program breakdown? -Scholarship -Agency paid -Other? Where is this seen in the budget?

TOPIC **ITEM** **ISSUE** **OPERATOR'S REASONING** **BOARD'S EVAL**

			<p>participants. Participants can pay \$1 to utilize the pool during normal programming and NeighborCare pays the remaining fee for their visit.</p> <p>These programs are seen in the budget as all other pool programs in the following categories - Scholarship, Program Revenue, and Part Time Labor.</p>	
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?	<p>These are normal pool operations and accounted for as any other program.</p> <p>This program is part of the swim instruction program at the pool. The cost for this program was \$112 for supplies in addition to staff time.</p> <p>These costs are grouped with other swim instruction costs in the following categories - Office and Operating Supplies, Part Time Labor and Full Time Staff compensation.</p>	<p>Action Item: What was the cost? Where is this seen in the budget?</p>
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?	<p>Number of scholarships awarded can be given out, however, names of recipients are confidential because it would disclose income information.</p> <p>Scholarship numbers have been provided in the October and November Staff Reports.</p>	<p>Action Item: Generate for Board's attention data with number of scholarships given out, cost, when given and for which program.</p>
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?	<p>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</p>	<p>Board agrees with Operator.</p>

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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 to be replaced.	Need set aside funds for replacement pool.	rather than simply reducing salaries by the grant amount provides a complete accounting picture for the MPD.	Funds were presented at 10/21 but confusion as to names and purpose of named funds. Action Item: Board requested definitions be provided at Nov. 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. CIP Reserve was named such by the attorney due to implications and potential future negotiations. It is a long-term capital program that could be used at the Board's discretion at any time but it was established as a 20-year program depending upon the life of the pool.	Rename Acct. Fund names and definitions for same should clarify fund purpose.
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.	Over estimating is conservative approach and will be adjusted yearly.

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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?	Specialist is currently at step 4 of a 5 step pay scale, therefore resulting in an 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.	As long as the MPD contracts with the City, the pool operator's labor costs are set by the City. An assumption is that the City provides lower admin cost and doesn't seek a profit so this balances things out. However, this needs to be tested by a Request for Quote in the future.
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.	Conservative budgeting approach. Won't be spent if not needed.
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.	Action has been taken.
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.	Board agrees with the Operator.

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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). The budget distributed in November included updated numbers to include 10 months.	Board agrees with Operator. However, if \$'s become very tight in the future, this may be an issue.
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.	Board agrees with Operator.
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.	Board agrees with Operator.
Insurance Costs	Why is the self-insured medical and dental cost \$1,375 per month for each full time employee for a total annual expense of \$30,937? Actual	What are the actual costs? What is the	Budget is based on coverage provided to employees based on the following rates: Full family: \$1,529.86	As long as the MPD contracts with the City, the pool operator's benefit costs are

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	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)	source of this number? 2013 was closer to \$900 for med and dental and the account has an excess	EE & spouse: \$1,048.31 EE only: \$497.94	set by the City. These are in line with that.
PERS	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)	How is this expense determined?	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.	See above
Maintenance	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)	What accounts for this projection?	Contracted repairs/maintenance as well as items not replaced/repared through the capital project including fire system, HVAC boiler, pumps, backflow, electrical, alarm center, and door repair/replacement.	Action Item: Need to see the detail assumptions leading to the \$20,800 estimate.
Revenue	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 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	What could be done with a 2% increase?	This was addressed at the 10/21/13 MPD Board meeting.	Board agrees with Operator.

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	presented that fee increases would reduce participation.	Decision by the Board.		
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.</p> <p>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 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>	Decision by the Board.	This was addressed at the 10/21/13 MPD Board meeting.	Board agrees with Operator.
Life Cycle Replacement	<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</p>	Decision by the Board.	I believe this is a duplicate. The Life-Cycle program was funded in a different method in previous budgets. The Board requested two alternatives for an annual	Fund names and definitions for same should clarify fund purposes. It is very difficult to budget enough \$ for 'all

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	<p>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>		<p>allotment funding method to be presented at the 10/21/13 MPD Board meeting.</p>	<p>contingencies'; however funds should be set aside for unexpected contingencies.</p>
<p>Round the clock staffing</p>	<p>Policy Issue 2014-D Should full time staff be at the pool all operating hours? 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</p>	<p>Decision by the Board.</p>	<p>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. Additionally, overlapping schedules allows for flexible programming, class instruction, 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. Last, during the school year it is difficult to schedule staff during the school day</p>	<p>ED will 'own' the staffing plan working with the operator and oversee its implementation. Staffing Plan would be one of ED's first tasks.</p>

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Part Time Staff Wage Increase	<p>MPD needs.</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 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>	<p>Can part time wages be indexed from a recognized source: Federal wage Determination?</p>	<p>to implement programs and/or classes and full time staff can assist when needed.</p> <p>Part-time hourly rate ranges were shown to indicate the potential budget impact.</p>	<p>ED issue for 2014</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>We need clear direction on duties that will be performed by the Executive Director. Once we know the responsibilities, the contract could be addressed. The MPD pays actual costs for City services.</p>	<p>2014 issue for Board, ED and Operator to work out.</p>