



DES MOINES POOL METROPOLITAN PARK DISTRICT

2023 BUDGET

Prepared by:

Scott Deschenes

District General Manager

Board of Commissioners

Shane Young, President

Joe Dusenbury, Clerk of the Board

Holly Campbell

Shane Stender

Position 5: Vacant



Table of Contents

Budget Resolution3-4

Budget Message from District General Manager.....5-8

Vision, Mission, Core Objectives and Cultural Values.....9-10

District Contact Information.....11

Organizational Chart.....12

District Funds.....13

General Fund Revenue14-15

General Fund Expenditures.....16

Capital Projects and Expenditures for 2024.....17-18

Capital Reserve Fund.....19

Glossary of Budget Terms.....20-21

BUDGET

DES MOINES POOL METROPOLITAN PARK DISTRICT KING COUNTY, WASHINGTON

RESOLUTION NUMBER 2022-06

CERTIFYING PROPERTY TAX LEVY AND ADOPTING AN OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023

WHEREAS, the King County Assessor has notified the Commissioners of the DES MOINES POOL METROPOLITAN PARK DISTRICT that the estimated assessed valuation of property lying within the boundaries of said district for the year 2023 is \$6,434,133,095 and;

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of the DES MOINES POOL METROPOLITAN PARK DISTRICT as follows:

1. That the Honorable King County Council, be and is hereby requested to make a regular property tax levy for 2022, to be collected in 2023 for the DES MOINES POOL METROPOLITAN PARK DISTRICT in the amount of \$1,295,380 which includes new construction, any increase in state-assessed property and refunds in the amount of \$4,837.
2. That the Treasurer of King County, Washington be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 2 above into the General (Current Expense) Fund of the DES MOINES POOL METROPOLITAN PARK DISTRICT
3. The budget of the DES MOINES METROPOLITAN PARK DISTRICT, for the year 2023 hereby adopts at the fund level in its final form and content as set forth in the comprehensive budget document, copies of which are on file in the office of the district, the following:
 - A. \$ \$1,220,380 to the Current Expense Fund of the District
 - B. \$ \$75,000 to the Capital Reserve Fund of the District
4. That certified copies of this resolution, together with exhibits, shall be delivered to:

Clerk's Office
Metropolitan King County Council
516 Third Avenue
Room W-1025
Seattle, WA 98104

Accounting Division
Department of Assessments
500 Fourth Avenue
Room 709
Seattle, WA 98104

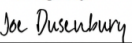
BUDGET

ADOPTED by the Board of Commissioners of the DES MOINES POOL METROPOLITAN PARK DISTRICT, King County, Washington at a Regular Meeting this 15th day of November 2022.


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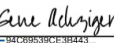
Commissioner

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Commissioner

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District Clerk

Budget Message

It is my pleasure to present the pool district budget for the 2023 fiscal year.

The pool district's budget serves three primary purposes:

- Formation of public policy
- Control of spending
- A written financial plan that reflects the *pool district's* ongoing commitment to providing aquatic programs for patrons of all ages in a fiscally responsible and sustainable fashion

2023 Issues

Although 2023 marked the first full year that the Mount Rainier Pool was open after the COVID-19 pandemic, the Des Moines Pool Metropolitan Park District is still experiencing issues with the age of the pool, the proposed pool lease, and the difficulty in hiring staff for morning hours.

Firstly, the Mount Rainier Pool was constructed in 1975 and has been operating for 49 years. Recently, the pool district conducted an aquatic feasibility study to evaluate the current state of the pool and two options for its future. The study revealed that the pool had yet to undergo significant renovations to cope with population growth or adapt to changing trends in aquatics. Moreover, the current site cannot accommodate additional water space. The report notes that the only major maintenance performed over the past 49 years has been to replace or repair equipment when it is no longer functional. The age of the pool has resulted in it becoming functionally, economically, and physically obsolete. King County constructed the pool when Des Moines had a population of 3,700, which has now increased to about 33,000. The site is not ADA-compatible, lacks family changing rooms, and does not cater to the area's changing demographics. The most common complaint is that the water is not warm enough for swim lessons or aquatic exercise. Economically, the pool equipment could be more energy-efficient, require high maintenance costs, and face competition from newer facilities with modern amenities. These factors have reduced the facility's cost recovery and increased the demand for taxes to offset the costs. Physically, the facility has experienced increased closures due to equipment breakdowns. The pool district is trying to extend the facility's life by repairing the pool plumbing, air handling, and electrical systems. The pool district is seeking grants for plumbing and air handling and a grant to cover the electrical work. If the pool district receives grants for all three systems, it will buy time for the facility until it can find a long-term solution. The Mount Rainier Pool is at the end of its life and requires a major remodel or replacement. *(A copy of the 2023 aquatic feasibility study is available upon request.)*

Secondly, the Des Moines Pool Metropolitan Park District operates the Mount Rainier Pool through a lease agreement with the Highline School District. The pool district signed the initial lease in 2013 for a ten-year term and the agreement has been under negotiation for two years. The main issue delaying the lease signing is the Highline School District's preference for its swim and dive teams over other community programs offered by the pool district to serve Des Moines residents. The Mount Rainier Boys and Girls Swim and Highline District Dive Team use the pool between late August and late February. The Mount Rainier Pool is the only public pool deep enough to host diving in the school

district. As a result, the school district has requested 3:30-6:30 pm for the next lease, which overlaps with community programs that would serve Des Moines residents. This increased usage is an additional two hours an evening or ten hours a week compared to other public pools hosting school swim teams, forcing the Mount Rainier Pool to burden. Many of our staff participate on the school swim teams, which would make it difficult to offer swim lessons when these staff have been in school and practicing between 8:00 am and 6:30 pm. As a result, the pool district can only provide swim lessons on weekends during Fall and Winter months at this time. Other public pools that end practices at 4:30 pm are able to offer more lessons and community programming. This arrangement also affects the pool district's cost recovery since the school district pays for usage at other pools but is negotiating to pay nothing at the Mount Rainier Pool. Since swim lessons are the most profitable item, and the pool district's mission is to teach all children to swim, it is essential to have evening water space available for these lessons. Furthermore, due to minor work regulations, offering community programs in the evenings takes a lot of work. As a result, taxpayers need more access to the amenities they support, which makes it difficult to develop support for aquatics in the community.

Thirdly, it has become increasingly challenging to hire employees due to inflation and location. Specifically, SeaTac, Seattle, and Tukwila offer some of the country's highest minimum wages, making it harder to attract workers. Additionally, the physical and training requirements to become a lifeguard and the benefits packages offered by competing jobs make it even more challenging to hire adults for part-time positions that require filling early morning and later evening shifts. These shifts are difficult to fill during the school year because the weekday early morning hours are the most challenging, as most of our current staff are minors. Many are bound to minor work regulations or rely on the school's busing systems to get to work. Despite offering a \$2/hour bonus, benefits, and flexible schedules, we still need help to fill these early morning shifts.

2023 Successes

The Des Moines Pool Metropolitan Park was still thriving in 2023, even though the pool district had reduced staffing and resources.

Firstly, the pool district has successfully restored many community programs to pre-pandemic levels. Since 2023, several programs have been reintroduced, such as parent-teacher association swims, corporate training rentals, birthday party rentals, and weekday swim lessons. Moreover, the pool district has partnered with RETT Physical Therapy to host their training. These programs have been consistently offered without service interruptions and have even expanded into morning hours. The only program that still needs to be reinstated is private swim lessons. The pool district has decided to focus on extending group swim lessons that serve more community members and ensure equitable access. The pool district aims to provide all pool users with a reliable and consistent schedule before expanding future services.

Secondly, the Mount Rainier Pool has become a regional training center for lifeguards and swim instructors. In the past year, we have trained and certified/recertified over 40 lifeguards and swim instructors in 2023. This dedication to training has helped us to increase our number of lifeguards from six during the worst part of the pandemic to an estimated sixty (60) for the summer of 2024. With this increase in staffing, we plan to expand our swim lesson programs and extend our hours. This helps the

BUDGET

pool district train local youth and young adults to work at the Mount Rainier Pool and other local pools, which reduces barriers for members of our community. This can not only lead to jobs in aquatics, but also in first-responder careers including fire, EMS, police and the medical field.

Thirdly, the pool district successfully obtained grants worth \$138,200 in 2023. These grants covered the cost of free swim lessons, free certifications, and a portion of an aquatic feasibility study. Thanks to the grants from King County Parks and the Des Moines Legacy Foundation, the pool district could provide 90% coverage on swim lessons for \$30,000 youth in the community. Additionally, the pool district offered \$8,200 worth of free lifeguard and swim instructor certifications, thanks to a Des Moines Legacy Foundation grant. The pool district also partially funded an aquatic feasibility study that included a conditions assessment for the aging Mount Rainier Pool and provided remodel options for future operations. The study was made available by a King County Aquatic Facilities Grant.

Finally, the pool district has been working hard to reduce the levy from its peak of \$.34/1,000 in 2018. As of 2022, the board of commissioners reduced the levy to \$.20 per \$/1,000 assessed valuation, which has remained at this level through 2024. Additionally, the pool district has accumulated \$600,000 in its Capital Reserve, which is crucial given the age of the Mount Rainier Pool.

2024 Outlook

In 2024, the Des Moines Pool Metropolitan Park District is building on its success, while balancing the increased demands for limited water space.

Firstly, the pool district's ultimate goal is to find an aquatic center that best serves the community. However, the pool district needs to address some urgent repairs in the short term. The air handler recently underwent some control upgrades, which should buy the pool district some time before a complete replacement. The pool district has also applied for a grant to replace the hot water tanks for the boiler system, but this will only buy some time until the system requires a total replacement. Both units are currently 27 years old and have exceeded their useful lifecycles. Furthermore, the electrical system is also in urgent need of repair. All three systems are necessary to keep the pool operational in the short-term; other systems either need to be updated or are overdue for repair. Many other systems are located within brick walls or concrete floors, making them difficult and expensive to repair. Any funds invested in these repairs will only buy time, and taxpayers need to understand that future bonding will need to either replace most systems, renovate/remodel the building, or build a new swimming pool.

Secondly, in 2024, we plan to have the busiest summer at our facility. With over 60 staff estimated, we intend to maximize our services, including swim lessons and operational hours. We aim to keep as many staff as possible for the fall season, which usually sees many senior lifeguards moving on to university or other opportunities outside of the area. As a result, we have to train new and younger lifeguards every year and assign more senior roles to current lifeguards. Due to the pandemic, managers have had to train more non-traditional swimmers to meet the physical requirements of the job of lifeguard and to teach swim lessons. We have been utilizing after-school hours for training and fitness swimming. Our ultimate goal is to be open every weekday at 5:30 am and seven days a week.

Thirdly, The pool district actively works to enhance customer service, increase retention, and promote better accessibility. The pool district hired a front desk specialist, which has resulted in improved customer service and consistency at the front desk. The pool district has also implemented attendance requirements for swim lesson participants to ensure those receiving spots, which include grants and scholarship funding, are utilizing them, and not preventing others from participating. The pool district added free practice time to help children practice what they learn in lessons and help move up through the system. The pool district is also partnering with local swim teams to provide children with options to move beyond lessons and encourage lifelong swimming. The pool district is committed to improving access by providing grants, scholarships, insurance programs, and partnerships to help make swimming open to everyone within the community. To further promote accessibility, the pool district has added FitOnHealth as the fourth major program to have access to the pool. The pool district also gave free access to programs such as the Maritime Rovers Club and South King Water Rescue that benefit the community. Furthermore, the board of commissioners dedicates the pool district to keeping swim and pass fees low and allocating funds to scholarships to ensure everyone can access the pool.

Finally, we want to ensure that your visit to the Mount Rainier Pool is enjoyable, safe and comfortable. Our dedicated staff is working hard to keep the facility clean and tidy, both inside and out, and the water quality is constantly monitored to ensure a refreshing swim. We take the safety of all our patrons seriously and follow the best practices by conducting regular trainings and skill checks. Despite our limited resources, we strive to provide excellent customer service to make your experience here a memorable one.

Respectfully,

Scott Deschenes

Scott Deschenes
District General Manager
Des Moines Pool Metropolitan Park District

Vision, Mission, Core Objectives and Cultural Values

Vision Statement

To create a healthy community by embracing swimming as an essential life skill.

Mission Statement

The Des Moines Pool Metropolitan Park District is the operator of Mount Rainier Pool.

- We provide aquatic programs and services for our constituents, affiliates and the interested public.
- We value all members of the swimming community, and the staff and volunteers who serve them.
- We are committed to excellence and the proliferation of swimming.
We are committed to providing a safe and positive environment for all members of our community, regardless of race, gender, ethnicity, belief or economic circumstance.

Core Objectives

The Des Moines Pool Metropolitan Park District's mission is to grow and strengthen the activity of swimming. Specifically, we seek to:

- Rigorously strive to eliminate implicit bias in swimming
- Increase our reach by expanding participation in swimming throughout the community. Our goal is that every child will have the opportunity to swim.
- Promote swimming as a healthy lifestyle and encourage participation in aquatic endeavors.
- Restore and sustain the competitive success of local swimming affiliated teams on both local and regional levels.

Cultural Values Operational Principles

The organizational and business culture of the Des Moines Pool Metropolitan Park District is founded upon a strong value system. This value system is the cornerstone for the attitude and work ethic to which we are all committed. In short, we will continue to:

- Embrace the responsibilities of leadership and strive for excellence in everything we do.
- Conduct business with integrity, transparency, and a spirit of stewardship – act in the best interests of swimming and our constituents.
- Be service-oriented with our constituents, customers and each other.
- Engage in disciplined planning, but not be afraid to act intuitively to confront challenges and seize opportunities.
- Identify clear priorities and allocate our time and resources accordingly.
- Hold ourselves and each other accountable to the highest standards of professionalism and transparency; treat others fairly and with respect.
- Exhibit an entrepreneurial spirit, enthusiasm for expanding access, and a positive “I can do” attitude.
- Encourage environments in which our patrons are safe.
- Eliminate implicit bias and promote the importance of diversity and inclusion.
- Strive to learn and improve, always be open to questions, and maintain a willingness to change.

District Contact Information

Des Moines Pool Metropolitan Park District (Administration)

22722 19th Avenue So.

Des Moines, WA 98198

Phone: 206-429-3852

Email: scott.deschenes@desmoinespool.org

website: www.mtrainierpool.com

Mount Rainier Pool (Operations)

22722 19th Avenue So.

Des Moines, WA 98198

Phone: 206-824-4722

Email: info@mtrainierpool.com

Website: www.mtrainierpool.com

Organizational Chart

DISTRICT ADMINISTRATION OFFICES

22015 Marine View Dr. S. #2B
Des Moines, WA 98198
(206) 429-3852

BOARD OF COMMISSIONERS

Shane Young
President

Joe Dusenbury
Clerk of the Board

Holly Campbell
Commissioner

Shane Stender
Commissioner

Position #5: Vacant
Commissioner

DISTRICT ADMINISTRATION STAFF

Scott Deschenes
District General Manager

Angela Melum
Front Desk/Bookkeeping Specialist

Brian Snure
Legal Counsel

MOUNT RAINIER POOL STAFF

22722 19th Ave S.
Des Moines, WA 98198
(206) 824-4722

Quentin Knox
Aquatics Manager

Jared Wold
Aquatics Coordinator

Emmitt Sevores
Aquatics Coordinator

District Funds

The accounting rules applicable to the pool district requires the use of “fund accounting,” wherein the money received (revenues) and the money spent (expenditures) are accounted for in separate funds. This is done to ensure that money collected or designated by the pool district for a special purpose is spent for the purpose intended. The pool district budget has two major funds:

General Fund – This fund is used to account for the pool district’s ongoing activities. It includes operations (aquatic programming), administration, planning, and facility maintenance. The General Fund accounts for the majority of the Des Moines Pool Metropolitan Park District budget.

Capital Projects/Reserves Fund – This fund is used to accumulate dollars over a period of time to allow for the future purchase and/or acquisition of major equipment or aquatic facility upgrades/replacement.

Fund	2020*	2021*	2022*	2023	2024 Budget Projections
GENERAL FUND					
Beginning Cash	\$915,890	\$1,336,489	\$949,064	\$1,352,022	\$975,000
Revenues	\$1,157,288	\$1,415,614	\$1,371,362	\$1,416,328	\$1,879,135
Interfund Loan**	-	-	-	-	-
Expenditures	\$780,804	\$1,025,414	\$1,201,494	\$1,443,209	\$1,879,135
Ending Cash	\$1,336,489	\$949,064	\$1,352,022	\$1,393,873	\$600,000
CAPITAL FUND					
Beginning Cash	\$175,000	\$297,500	\$420,000	\$525,000	\$600,000
Revenues	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$122,500**	\$175,000**	\$105,000**	\$75,000**	\$75,000**
Expenditures	\$52,500***	\$0	\$0	\$0	\$0
Ending Cash	\$297,500	\$420,000	\$525,000	\$600,000	\$675,000

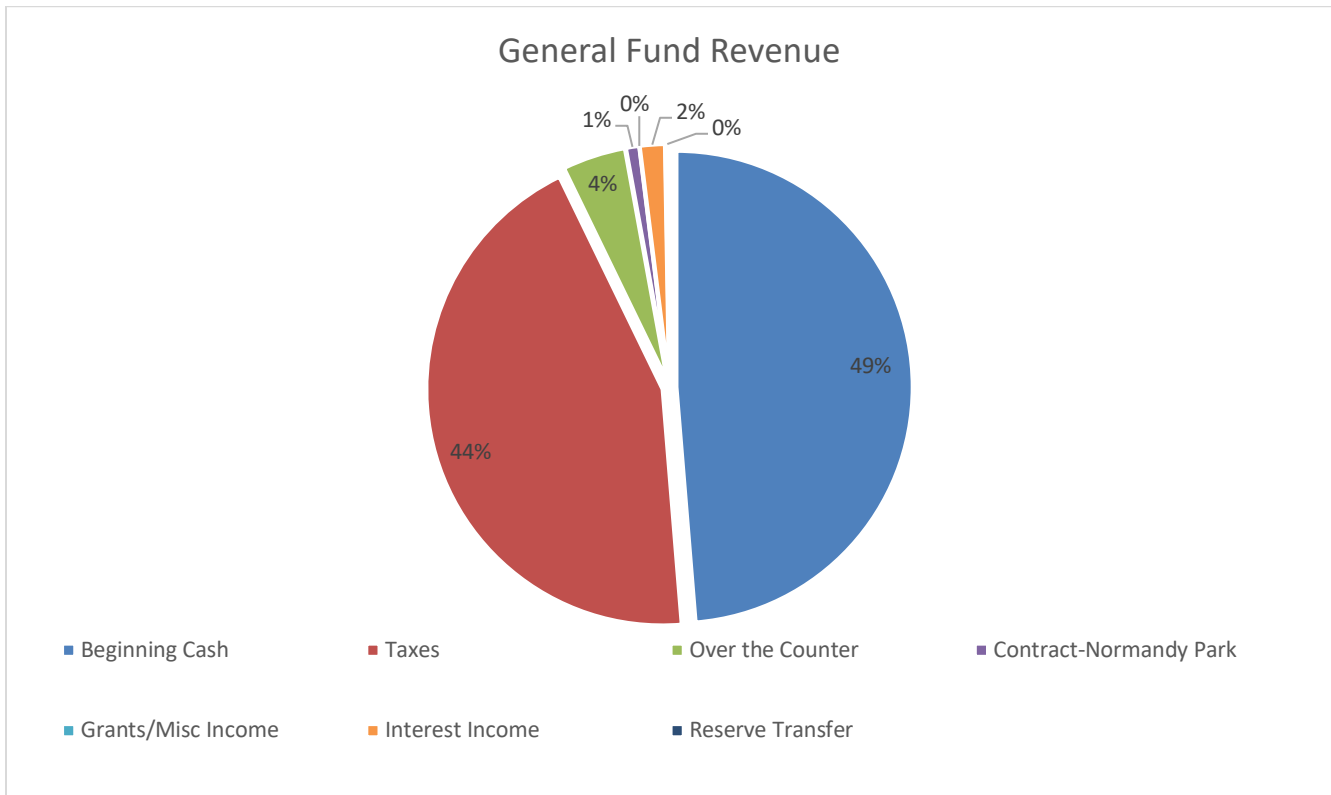
*COVID-19 affected revenues, expenses and cost-recovery actuals in 2020-2022.

**The pool district allocated \$75,000 to the capital reserve during budgeting process, plus any unused non-contracted maintenance starting in 2021.

***Retainage from the 2017-2018 project was paid in 2020. \$52,500 from the capital reserve fund was allocated towards these projects.

General Fund Revenue

The general fund revenues for the Des Moines Pool Metropolitan Park District primarily come from property taxes, intergovernmental grants, charges for services, interlocal agreements, and interest income from investments. However, due to the ongoing recovery from the COVID-19 pandemic, our revenues are expected to be lower than we had initially forecasted. The reduced revenues are because we have had to mitigate operational hours and services as we rebuild our staff and provide training and certifications disrupted by the pandemic from 2020 to 2022. As a result, we have had to reduce the number of swim lessons we offer and limit morning and Sunday hours.



Beginning Cash: This represents the amount carried forward from the previous fiscal year.

Property Taxes: This is the pool district's primary source of revenue.

Intergovernmental Revenues (Grants): The 2023 budget does not include some grants, such as \$100,000 KCYAS Aquatic Facilities Grant, \$5,000 KCYAS My Backyard Grant, \$24,999 KCYAS/DMLF Grant, and \$8,200 DMLF Lifeguard Training Grant. The pool district did not account for some of these grants. The pool district discovered some of these grants after the end of the budget process. The pool district budgeted the \$100,000 KCYAS Grant (Aquatic Facilities) for 2024. The rest of the grants were not budgeted. This is due to the uncertainty of receiving these grants and sometimes being awarded after budgets have been approved.

Charges for Services: This reflects a contractual agreement between the Des Moines Pool Metropolitan Park District and the City of Normandy Park to support the Mount Rainier Pool.

BUDGET

Interest and Miscellaneous Income: Interest and miscellaneous income includes interest earnings from the King County Treasurer's office. Interest rates are higher than initially estimated, which has increased revenues.

Transfer from Reserves: This is a transfer from capital reserves for the pool district's capital projects in 2023.

Over the Counter (Revenues): In 2023, the pool district offered about \$30,000 in grant-funded programs. It also had deferred revenues for swim team practices that were not realized in 2023 due to lease negotiations.

	2020*	2021*	2022*	2023	2024 Budget Projections
Beginning Cash	\$915,890	\$1,336,489	\$1,333,822	\$1,352,022	\$900,000
Taxes	\$1,003,785	\$1,415,614	\$1,081,730	\$1,223,991	\$1,254,135
Over the Counter	\$64,028*	\$87,754*	\$251,651*	\$120,027****	\$200,000
Grants/Intergov't	\$0	\$5,000	\$0	\$0****	\$100,000
Contract-NPMPD	\$0***	\$50,000***	\$25,000	\$25,000	\$25,000
Interest Income	\$17,320	\$9,508	\$12,967	\$47,310	\$15,000
Miscellaneous Income	\$24,171	\$57,306	\$109,643	\$10,000	\$10,000
Donations	-	\$1,072	\$0	\$0	\$0
Reserve Transfer	\$122,500***	\$175,000***	\$105,000	\$75,000	Up to \$150,000

*COVID-19 affected revenues, expenses, and cost-recovery actuals in 2020-2022.

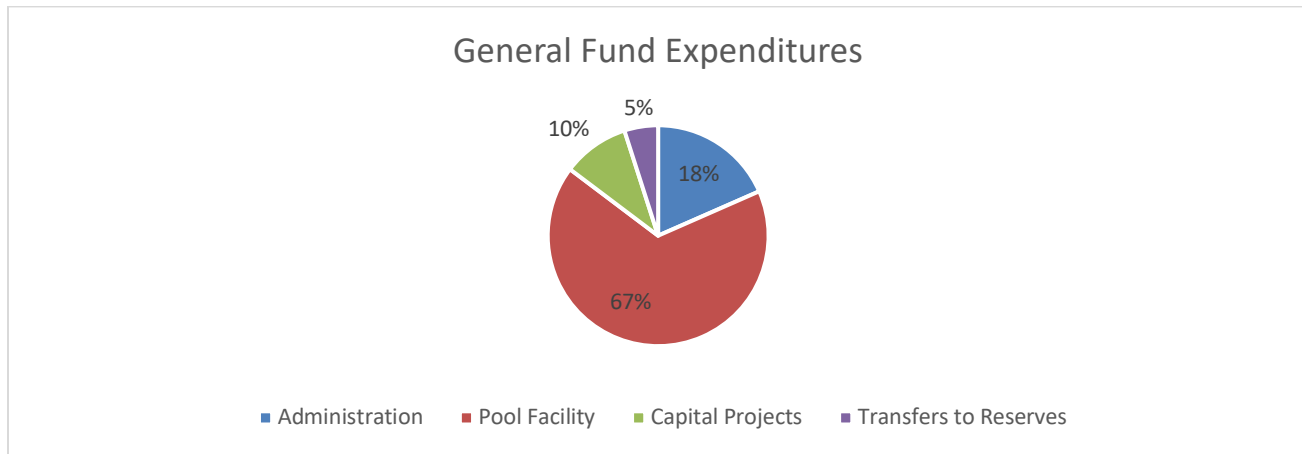
**The pool district allocated \$75,000 to the capital reserve during budgeting process, plus any unused non-contracted maintenance starting in 2021.

***The Normandy Park fee was billed late in 2020 due to COVID-19, which pushed the payment into 2021. This delay caused two payments in 2021.

****For 2023, \$147,594.61 in late grant fees including \$47,594.61 including revenues to cover over-the-counter fees for swim lessons and lifeguard/swim instructor trainings will be received in 2024.

General Fund Expenditures

The Des Moines Pool Metropolitan Park District uses its general fund expenditures to support regular operations, aquatic programs, facility maintenance, and all other central operations and services. In the fiscal year 2020, the pool district expected to have its first full year of operations, but the COVID-19 pandemic interrupted three quarters of the year, including an extended closure and reduced services for the remainder of the year. The pool district had to face lower staffing expenses, higher COVID-19 safety measure expenses, which led to a lower cost recovery than projected for 2020 to 2022. In Spring of the fiscal year 2022, the pool district started reintroducing services that were still affected operations in 2023 and 2024. This is due to the lingering effects of COVID-19 on staff applicants' swim aptitude and reduced training opportunities between 2020 and 2022 due to social distancing requirements.



Expenditures by Category	2020	2021	2022	2023	2024 Budget Projection
Administration	\$338,121	\$284,782	\$363,551	\$279,608	\$346,250
Pool Facility	\$431,844**	\$730,526**	\$846,118**	\$1,015,139	\$1,358,889
Capital Projects*	\$166,841*	\$102,000	\$11,826	\$148,462***	\$116,500
Transfers to Reserves	\$122,500****	\$175,000****	\$105,000****	\$75,000****	Up to \$150,000****
Total General Fund	\$928,103	\$923,414	\$1,201,494	\$1,443,209	\$1,912,818

*The General Fund capital expenses were high in 2020 due to the retainage payment for the 2017-2018 projects.

**Due to COVID-19, the Mount Rainier Pool was closed from March 19 to August 2 and on reduced services for the remainder of 2020, 2021, and the first quarter of 2022.

***The Mount Rainier Pool paid for Aquatic Feasibility Study. \$100,000 of these expenses is covered by a King County Aquatic Facilities Grant that was received in January 2024.

**** The pool district allocated \$75,000 to the capital reserve during budgeting process, plus any unused non-contracted maintenance starting in 2021.

Capital Projects and Expenditures for 2024

The pool district had put all capital projects on hold due to the facility's age and the impending renegotiation of the lease for Mount Rainier Pool. An aquatic feasibility study was conducted in 2022-2023 to help the pool district plan repairs more strategically. The pool district allocated \$75,000 into an emergency maintenance fund and another \$75,000 earmarked towards non-contracted (emergency) repairs during 2022, 2023, and 2024. These increased earmarks are necessary due to the outdated equipment and age of the facility. As of May 1, 2024, the pool district has already utilized its non-contracted emergency repair budget on critical projects to reduce closures and extend the life of current plumbing and HVAC systems.

The pool district expected to renew the 10-year lease with the Highline School District for operations of Mount Rainier Pool in 2022, but both agencies agreed to a one-year extension and extended it due to the COVID-19 pandemic. The districts have yet to decide upon a formalized agreement as of May 1, 2024.

The pool district is extending the life of the Mount Rainier Pool until a long-term solution can be determined. The pool district seeks grants to complete projects in three areas: air handling, boiler systems, and electrical. As of the writing of this report, the pool district has applied for grants for the first two areas and is searching for a grant for the third. The pool district hopes this will help extend the life of the Mount Rainier Pool while maintaining the \$.20/1,000 levy rate.

Mount Rainier Pool has been operational for 49 years, and the pool district is striving to balance current repairs to keep the facility operational while planning for a future remodel, expansion, or replacement.

Project Name	Project #	Project Budget	Funding Source
Air-Handling, VFD Pump Replacement & Score Area Electric	2024-A	\$73,018	Maintenance Services, Non-Contracted*
Toilet Anchoring/ADA Emergency Repairs	2024-B	\$14,374	Maintenance Services, Non-Contracted*
Pool Plumbing, Critical Repair #1	2024-C	\$25,355	2023 Maintenance Contingency**
Shower Recirculation	2024-D	\$25,360	2023 Maintenance Contingency**
Filter Media Replacement/Strainer Basket/	2024-E	\$213,017	KCYAS Grant***
Air Handling Unit Repairs	2024-F	\$1,159,353	Best Starts for Kids Grant***
Total Projects - 2024		\$1,510,477	Maint Svcs, Non-Contracted* \$87,392 2023 Maintenance Contingency** \$50,715 Grant Contingent Projects*** \$1,372,370



BUDGET

**The pool district allocates \$75,000 per year for maintenance contingency. In 2024, the pool district has already used the money on emergency projects.*

***2023 The pool district dedicated budgeted monies that were initially scheduled to be transferred to capital reserve at the end of the year. This decision allocated enough time to source parts, which helped reduce potential closure times required for an emergency breakdown without parts on hand.*

**** The pool district has applied for \$1,372,370 in grants. If the pool district receives these grants, it can complete these projects in the future.*

*****Broken down into budgeted and grant contingent funding.*

Capital Reserve Fund

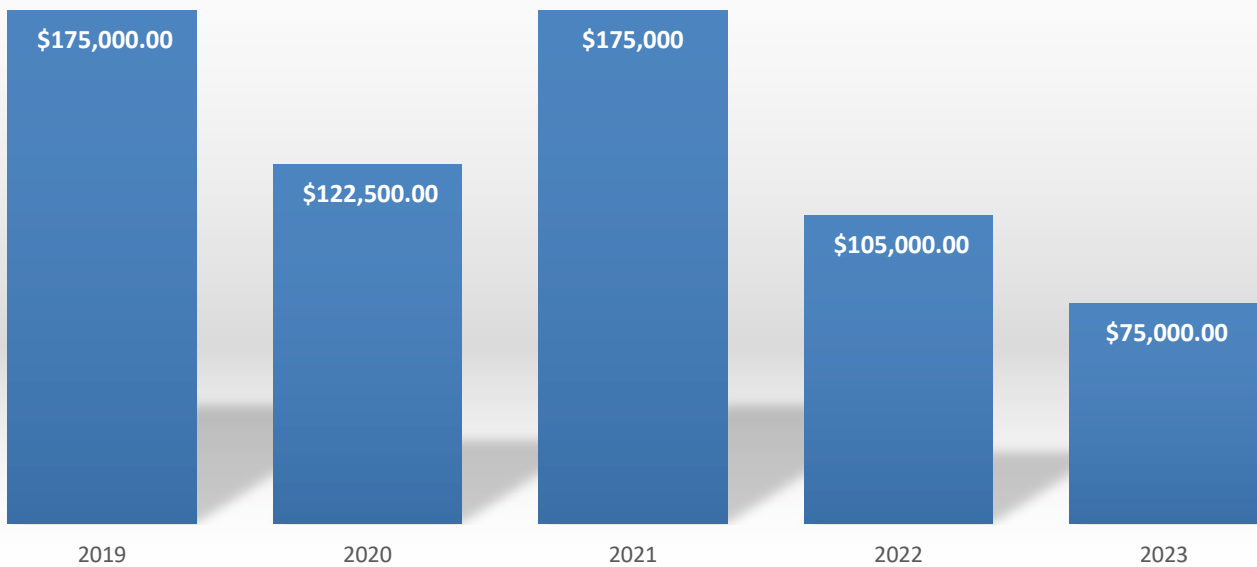
The pool district had committed to increasing its Capital Reserve Fund to cater to its aquatic facility's future capital needs. To achieve this, they made annual contributions from the general fund to a separate reserve fund, set at \$70,000 per year.

However, in 2018, all the capital fund monies were used to cover repairs, leaving the fund with a zero balance. This depletion of the Capital Reserve Fund was done to pay for critical repairs made in 2017, which included repaying an interfund loan for the project.

Between 2019-2022, they dedicated \$75,000, plus unused, non-contracted (emergency) maintenance fees, to the capital reserve fund. By the end of 2023, the pool district had built up the Capital Reserve Fund to \$600,000. With the facility and many of its systems past their useful life, it was critical to have funds available for potential breakdowns.

In 2023 and 2024, the pool district utilized all non-contracted maintenance services for repairs. As of May 1, 2024, the pool district had used up all its non-contracted maintenance budgeted expenses.

Capital Reserve Contributions (Per Year)



Glossary of Terms

APPROPRIATIONS - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

CAPITAL ASSETS - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have a cost greater than \$5,000 and an initial useful life extending beyond five years.

CAPITAL PROJECTS/RESERVES FUND - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

CAPITAL OUTLAYS - Expenditures which result in the acquisition of/or addition to capital assets.

INTERFUND TRANSFERS - Flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment.

MAINTENANCE – Routine, regularly scheduled events which extend the life of a capital item.

NON-CAPITALIZED ASSETS – Building improvements, machinery, equipment, works of art, infrastructure, and all tangible or intangible assets that are used in operations with an initial cost less than \$5,000 and a useful life of less than 5 years.

PROJECT MANAGEMENT SYSTEM – DMPMPD uses Job Numbers to organize and track costs related to specific projects. The nomenclature is each new project number will be identified by the year plus the chronological numbering of projects for that year. As an example, the first project of 2014 was identified with 2014-01. DMPMPD will further differentiate between projects by assigning the following suffix:

- C for Capital
- R for Repair/replacement
- M for Maintenance
- E for Equipment Purchase
- A for Administrative projects/purchases
- P for Professional Services (consultants, engineers, etc.)

BUDGET

PUBLIC WORK – To ensure DMPMPD meets the state’s requirements for labor, construction, alternation, repair or improvement other than ordinary maintenance, the pool district must adhere to elements of the state of Washington’s definition of a Public Work found in RCW 39.04.010. Public Work rules do not apply to equipment purchased or work contracted for services such as consultants.

REPAIR – Corrects or prevents a failure of machinery, equipment or infrastructure and is expected to extend its useful life.

SMALL AND ATTRACTIVE ASSETS – See definition of “Non-Capitalized Assets.”

TAX ANTICIPATION NOTES (TANS) – aka Interfund Loan -- Notes issued in anticipation of future tax receipts, such as receipts of ad valorem taxes that are due and payable at a set time of year.