



## Legislation Text

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**File #:** 00574, **Version:** 2

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### Fiscal Note

This Ordinance establishes the general policy goal that municipal pool ~~fees shall~~ revenues will be set at a level sufficient to cover "all the direct costs of pool operations" and an "any appropriate reserves, over a period of time for repairs and replacements." It does not, however, specifically define these terms. Consequently, the application of this general policy will remain subject to future interpretation.

Based on the general policy proposed in this ordinance, where the intent is to match operating revenues with costs on a periodic basis, and to establish and maintain reserves for specific designated purposes, the most appropriate governmental accounting treatment would be to establish a separate enterprise fund for pool operations.

### Title

SUBSTITUTE - Creating Section 8.43 of the Madison General Ordinances regarding operation of municipal swimming pools by the Board of Park Commissioners and regarding a goal that revenues from use of pools cover direct costs and a reserve.

### Body

The Common Council of the City of Madison do hereby ordain as follows:

Section 8.43 entitled "Public Swimming Pools" of the Madison General Ordinances is created to read as follows:

"8.43 PUBLIC SWIMMING POOLS.

- (1) The City may own, operate, or contract to own or operate one or more municipal swimming pools, and may accept gifts toward the construction or operation of municipal swimming pools.
- (2) Municipal swimming pools shall be under the jurisdiction of the Board of Park Commissioners.
- (3) The City shall ~~establishes fees for the use of municipal swimming pools that are sufficient to cover all the direct costs of pool operation, together with an appropriate reserve for repairs and replacements~~ a goal for the operation of any municipal swimming pool that the revenues from pool operations be sufficient to cover the direct costs of pool operations, including any appropriate reserves, over a period of time. This goal shall not be interpreted to restrict the outlay of funds to subsidize specific targeted users or any other ancillary services related to a pool."