



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

AGENDA

President of the Board: **Christine Neuffer** Clerk of the Board: **Jeri Frangello-Anderson**

Board Members: **Ellen Gengler, Aaron Shipman, Vanessa Zaputil**

Recording Secretary: **Kristine Selleck**

Date and Time: **Monday, October 14, 2019, 6:00 p.m.**

Resolution Numbers:

Location: **Valley View Water & Sewer District Conference
Room: 3460 S 148th St., Tukwila, WA 98168**

2019-03

01. CALL TO ORDER/MISSION & VISION/PLEDGE OF ALLEGIANCE/ROLL CALL		Page 2
02. APPROVE AGENDA		Page 1
03. RECOGNITION OF EMPLOYEE OF THE MONTH		Page 3
04. CITIZEN COMMENTS <i>(Limited to 4 minutes per person or group)</i>		Page 4
05. CONSENT AGENDA	a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) September 9, 2019 Regular Meeting	Page 5
	b) Approve Vouchers	Page 7
06. REPORTS	a) Commissioners	Page 15
	b) Director of Aquatics Operations	Page 16
	c) District Administrator	Page 22
	d) Finance Committee	Page 24
	e) Tukwila Pool Advisory Committee (TPAC)	Page 40
	f) Programming & Outreach Committee	Page 41
07. BUSINESS ITEMS:	a) 2019 Unclaimed Property Transfer Authorization: Resolution 2019-03	Page 42
	b) 2020 Rate Increase Review and Possible Approval	Page 46
	c) 2020 Draft Budget Review	Page 50
	d) 2019 Pool Liner Resurfacing Project Update	Page 58
08. MISCELLANEOUS:		
09. EXECUTIVE SESSION:	The TPMPD Board of Commissioners may recess into Executive Session per RCW 42.30.110.	
10. ADJOURNMENT		



TUKWILA POOL METROPOLITAN PARK DISTRICT (TPMPD)

Mission, Vision & Values

TPMPD Mission Statement:

To provide a welcoming public aquatics facility managed in a fiscally-responsible manner with a focus on educating all ages in the lifelong skills of water safety. We carry out this mission with a Board and staff who are compassionate, inclusive, and responsive to the needs of our diverse community, working to foster positive and lifelong experiences with aquatic environments.

TPMPD Vision Statement:

Contributing to the quality of life for our community, and for future generations, through welcoming, fun, safe and positive aquatic experiences at the Tukwila Pool.

TPMPD Core Values:

We Value...

- ...a safe, inclusive, caring public resource that is integrated into the fabric of our community
- ...educating all ages of our community in the lifelong skills of swimming and water safety
- ...integrity and maintaining the highest ethical standards by communicating honestly and transparently
- ...treating everyone with respect and embracing diverse opinions
- ...conducting our business and maintaining our facility in a fiscally-responsible manner that ensures the community can depend on aquatics as an available resource for generations to come
- ...creative, affordable and fun programming that is responsive to the community's needs and contributes to the overall health and wellness of the community
- ...a spirit of collaboration and innovation when working with others to enhance services available for our community members
- ...our amazing volunteers!
- ...citizens of Tukwila whose support allows every resident and staff member to feel a sense of ownership of the pool



03. RECOGNITION OF EMPLOYEE OF THE MONTH

EMPLOYEE OF THE MONTH - SEPTEMBER 2019



Miguel Guerrero

The Employee of the Month goes to Miguel!

Miguel has shown great work ethics by helping out the managers with whatever we need help with. He always comes to work on time and has the mindset of making sure everyone stays safe at our pool. He is a great example for all the lifeguards and employees at our pool. Thank You Miguel for all your hard work!



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

04. CITIZEN COMMENTS

Members of the community may address the BoC at this time. Kindly limit discussion time to 4 minutes per person or group



SUGGESTIONS Your Voice Matters!

DATE: ~~09/17/19~~ 9/17/19
TIME: _____
TOPIC: _____

Please Direct Immediate Concerns to Pool Staff as Well

Life guards should honor the National Anthem!

Would you like to be contacted?

YES: (please write your contact info on the back of this card)
NO:

07. BUSINESS ITEMS:

a) Employee Handbook Update – APPENDIX A.1 Tukwila Pool Metropolitan Park District Salary and Wage Scale: Discussion will be tabled for a future meeting.

b) 2019 Pool Liner Resurfacing Project Update

Vanessa Zaputil made a motion to award the public works contract to Orca Pacific, Inc. in the amount of \$187,000 contingent upon legal review and successful reference checks. Ellen Gengler seconded. Discussion: None. Motion Passed 5:0 at 8:14pm.

08. MISCELLANEOUS: Meeting attendees discussed postponing a Volunteer Policy discussion until Spring 2020 and Brad Harpin discussed Swim Lesson trends at the Tukwila Pool.

09. EXECUTIVE SESSION: The TPMPD Board of Commissioners did not recess into Executive Session per RCW 42.30.110.

10. ADJOURNMENT:

Ellen Gengler made a motion to adjourn. Vanessa Zaputil seconded. Discussion: None. Motion Passed 5:0 at 8:34pm.

ATTEST:

Jeri Frangello-Anderson, Clerk of the Board

Date:



Special District Voucher Approval Document

KCv2.0

Scheduled Payment Date: 09/03/2019

Total Amount: \$6,400.64

Control Total: 8

Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190826125216.csv

Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 08/23/2019

Email Address: accounting@tukwilapool.org

PAYMENT CERTIFICATION

RCW (42.24.080)

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).

Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)) :

[Handwritten Signature]

8/26/19

Authorized District Signature

Date

[Handwritten Signature: Joey Fungello Anderson] 8/26/2019

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

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Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190826125216.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			1183491	08/19/2019	\$103.29	SERVICE DATES: 09.01.19 - 09.30.19 FIRE AND SECURITY MONITORING FEES
MASE, KEDIST			20190813	08/13/2019	\$7.00	REIMBURSEMENT- SERVICE DATE: 08.13.2019 FINGERPRINTS - RESIDENTIAL (REIMBURSEMENT FOR SEATTLE POLICE DEPARTMENT)
ORCA PACIFIC, INC.			40079	08/16/2019	\$281.16	SHIP DATE: 08.16.19 POOL CHEMICALS
RYAN, MARCOLA			20190817	08/17/2019	\$7.00	REIMBURSEMENT - SERVICE DATE: 08.16.2019 FINGERPRINTS - RESIDENTIAL (REIMBURSEMENT FOR SEATTLE POLICE DEPARTMENT)
SEATTLE CITY LIGHT			20190820	08/20/2019	\$1,388.45	SERVICE DATES: 07.19.2019 - 08.19.2019 UTILITIES ELECTRIC
SUNBELT CONTROLS, INC			2012265	02/01/2019	\$1,887.11	2019 SEMI- ANNUAL BILLING FOR MAINTENANCE SERVICES
SUNBELT CONTROLS, INC			2013520	08/01/2019	\$1,887.11	2019 SEMI- ANNUAL BILLING FOR MAINTENANCE SERVICES
WATER DISTRICT NO. 125			20190820	08/20/2019	\$839.52	SERVICE DATES: 06.13.2019 - 08.13.2019 UTILITIES WATER



Special District Voucher Approval Document

Scheduled Payment Date: 09/10/2019
 Total Amount: \$1,906.50
 Control Total: 2
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
 File Name: AP_TUKPLMPD_APSUPINV_20190902095309.csv
 Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill, Bill Scans 08/30/2019</u>	Email Address: <u>accounting@tukwilapool.org</u>

PAYMENT CERTIFICATION		RCW (42.24.080)
I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).		
Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)):		
<u><i>[Signature]</i></u>	<u>9/13/19</u>	<u><i>[Signature]</i></u> <u>9/2/2019</u>
Authorized District Signature	Date	Authorized District Signature Date
Authorized District Signature	Date	Authorized District Signature Date
Authorized District Signature	Date	Authorized District Signature Date

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Date Processed:	_____



Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190902095309.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
PUGET SOUND ENERGY			20190823	08/23/2019	\$1,871.83	SERVICE DATES: 07.24.19 - 08.23.19 UTILITIES
WALTER E NELSON CO.			719851	08/26/2019	\$34.67	NATURAL GAS SHIP DATE: 08.23.19 JANITORIAL SUPPLIES



Special District Voucher Approval Document

Scheduled Payment Date: 09/17/2019
 Total Amount: \$11,169.85
 Control Total: 5
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
 File Name: AP_TUKPLMPD_APSUPINV_20190909122924.csv
 Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 09/06/2019



Email Address: accounting@tukwilapool.org

PAYMENT CERTIFICATION

RCW (42.24.080)

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).

Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)) :

	9/9/19		9/9/2019
Authorized District Signature	Date	Authorized District Signature	Date
Authorized District Signature	Date	Authorized District Signature	Date
Authorized District Signature	Date	Authorized District Signature	Date

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Date Processed: _____



Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190909122924.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
CIT			33990423	09/07/2019	\$320.65	BILLING PERIOD: 08.28.19 - 09.27.19 EQUIPMENT RENTAL
CITY OF TUKWILA			LP- 00126	09/01/2019	\$10,121.48	BILLING DATE: SEPTEMBER 2019 BOND LOAN PAYMENT
CIVIC PLUS			191117	08/31/2019	\$245.53	SERVICE DATES: 08.01.19 - 08.31.19 REVENUE PROCESSING SOFTWARE
COMCAST BUSINESS			20190828	08/28/2019	\$138.55	SERVICE DATES: 09.08.19 - 10.08.19 BUSINESS CABLE AND INTERNET
ORCA PACIFIC, INC.			40295	09/03/2019	\$343.64	SHIP DATE: 08.30.19 POOL CHEMICALS



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 09/24/2019
Total Amount: \$602.78
Control Total: 3
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20190916195129.csv
Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 09/13/2019 Email Address: accounting@tukwilapool.org

PAYMENT CERTIFICATION

RCW (42.24.080)

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).

Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)):

Authorized District Signature

9/17/19

Date

Authorized District Signature

9/16/19

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

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Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190916195129.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9092661203	09/01/2019	\$398.76	DELIVERY DATE: 08/30/2019 CARBON DIOXIDE LIQUID BULK
AIRGAS NATIONAL CARBONATION			9964811725	08/31/2019	\$142.62	RENTAL PERIOD: AUGUST 2019 CARBON DIOXIDE CYLINDER RENTAL
VALLEY VIEW SEWER DISTRICT			20190901	09/01/2019	\$61.40	SERVICE DATES: 08.01.2019 - 08.31.2019 UTILITIES SEWER



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. REPORTS

a) Commissioners:

Each Commissioner verbally present their reports. Additional written material may be presented.



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board of Commissioners

FROM: Brad Harpin, Director of Aquatics Operations

DATE: September 9, 2019

SUBJECT: Director of Aquatic Operations Report – August 2019

Operations:

2020 Operating Budget: Continuing to refine 2020 budget.

2019 Pool Resurfacing Project:

1. All exhibits have been submitted to King County and a follow up discussion was had (clarifying grant requirements and receiving of funds).
2. **Waiting for Orca Pacific to confirm whether they can secure a 2-year maintenance / warranty bond.**

Silver Sneakers Update: Dir. Of Aquatics Operations received communication from Tivity Health, conference call will take place 10/8/2019.

In-service (staff training): In-service took place Friday, October 4th.

1. Safety audits started in the month of September.
 - a. Aquatics Quick Check – 8 questions, immediate peer to peer accountability - **began**
 - b. Spot Checks – quick opportunity to check CPR/AED, first aid, EAP, Care, scene safety) – **began**
 - c. “Save Me” Drills (Scanning Drills) – requires the LG or Manager to identify potential victim. – **Waiting**
 - d. Audit – mock emergency scenario. (evaluating facilities EAP and staff recognition and response) – **Scheduled for October**

Payroll / Time & Attendance:

Moving forward with new time and attendance payroll system. TPMPD will continue to use PayChex but with a more enhanced system. First initial call to set the parameters (permissions) took place 10/07/2019 with another follow-up call to take place on 10/11/2019

Staffing:

The pool is short staffed within the swim instructors’ team. Staff shortages are typical when students transition back to school.

We need 4 Swim Instructors to operate at full capacity.

Program:

Budget:

Revenue: 347,601.10 Swim Classes/Instruction: **+\$123.50** (variance) Roughly a 2.00% increase compared to September of 2018.

Participation: September 2019 - 245 / September 2018 - 192 / Variance (+53 participants / roughly a 28.00% increase)

Participation: October 2019 YTD Actuals: 162 | Capacity: 254(roughly 64% full as of October 01 @ 3:04pm)

Staffing is contributing to less classes being offered in September and potentially October.

Community:

5th Annual Pumpkin Plunge: scheduled for October 19th from 1:00PM until 3:00PM. Justin Stowers is actively preparing for a great event

September 2019 Free Passes Redeemed:	
2019 August - Speakers at the Park (TCC)	2
Total:	2

ATTACHMENTS

- Monthly Comparison / Scholarship Report
- Revenue Report (General Ledger Summary)
- Membership Check-In Report
- POS Summary Report



Revenue Report for October 2019 TPMPD Board Meeting
August 2019 & September 2019 Monthly Comparison

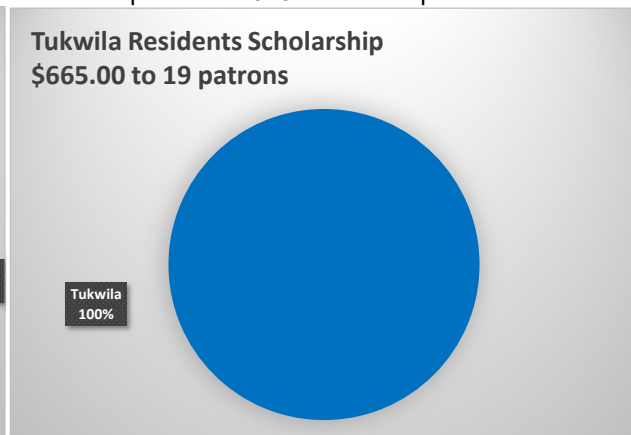
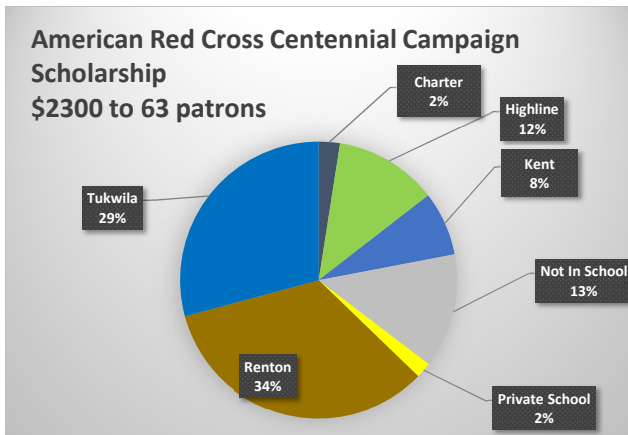
Category	August 2018	August 2019	September 2018	September 2019
341.70.10 Merchandise Sales (Taxable)	\$ 574.05	\$ 634.61	\$ 385.13	\$ 474.25
341.70.20 Merchandise Sales (Non-Taxable)	\$ 395.45	\$ 527.61	\$ 189.85	\$ 316.00
347.30.10 Pass Sales	\$ 2,424.22	\$ 1,676.29	\$ 2,097.89	\$ 2,134.72
347.30.20 General Admission	\$ 5,449.86	\$ 3,967.44	\$ 2,682.80	\$ 1,978.03
347.30.30 Special Events	\$ 132.93	\$ 109.27	\$ 50.20	\$ 131.25
347.60.10 Swim Classes/Instruction	\$ 9,618.90	\$ 10,137.25	\$ 6,115.00	\$ 6,238.50
347.60.20 Exercise Classes	\$ 141.50	\$ 251.00	\$ 368.75	\$ 158.00
347.60.30 Lifeguard Classes	\$ -	\$ -	\$ -	\$ 2,323.50
347.90.00 Other Fees (Red Cross Pass Thru)	\$ -	\$ -	\$ -	\$ 315.00
347.90.10 Advertising/Sponsorship	\$ 1,030.00	\$ 15.00	\$ -	\$ 15.00
362.40.10 Facility Rental (short-term)	\$ 274.79	\$ 579.55	\$ 922.73	\$ 850.90
362.40.20 Equipment (Locker) Rental	\$ 9.54	\$ -	\$ -	\$ -
362.40.30 Facility Rental (long-term)	\$ 5,394.00	\$ 4,816.00	\$ 4,552.00	\$ 7,815.00
367.10.10 Cash Donations	\$ 3.95	\$ 14.00	\$ 6.35	\$ 4.00
367.10.30 (.40 .50) Grant Revenue	\$ -	\$ -	\$ -	\$ 4,755.00
369.80.00 Deposit Over / Short	\$ (2.95)	\$ 47.70	\$ (6.10)	\$ 8.60
369.91.00 Other Misc. Revenue	\$ -	\$ -	\$ -	\$ -
369.91.10 Scholarship Usage (Tukwila Residents Scholarship)	\$ 1,305.00	\$ 1,051.50	\$ 1,042.50	\$ 665.00
369.91.40 Discounts Applied	\$ -	\$ (160.79)	\$ -	\$ (120.65)
369.91.50 Gift Certificate Usage	\$ -	\$ -	\$ -	\$ -
395.10.00 Sales of Capital Assets	\$ 13.64	\$ -	\$ -	\$ -
369.00.10 Account Credit	\$ -	\$ -	\$ -	\$ (147.00)
Total Pool Operations Revenue	\$ 26,764.88	\$ 23,666.43	\$ 18,407.10	\$ 27,915.10
313.11.00 Sales Tax Collected	\$ 889.24	\$ 690.52	\$ 614.85	\$ 550.25
Total:	\$ 27,654.12	\$ 24,356.95	\$ 19,021.95	\$ 28,465.35

Revenue Report for October 2019 TPMPD Board Meeting
August 2019 & September 2019 Monthly Comparison

Scholarship Funds Applied	August 2018	August 2019	September 2018	September 2019
Pre-School Classes	\$ -	\$ 43.00	\$ -	\$ 19.00
Minnnow Swim Classes (Ages 5 & under)	\$ 312.00	\$ 850.00	\$ 184.50	\$ 600.00
Sharks Swim Classes (Ages 6+)	\$ 801.00	\$ 2,872.50	\$ 642.00	\$ 1,751.00
Super Strokes Swim Classes	\$ 48.00	\$ 436.00	\$ 87.00	\$ 152.00
Pre-Comp Swim Classes	\$ 72.00	\$ 85.00	\$ 69.00	\$ 152.00
Private Lessons	\$ -	\$ -	\$ -	\$ -
Adult Swim Classes	\$ 72.00	\$ 246.00	\$ 60.00	\$ 291.00
Lifeguard Classes	\$ -	\$ -	\$ -	\$ -
Total:	\$ 1,305.00	\$ 4,532.50	\$ 1,042.50	\$ 2,965.00

Monetary Revenue from Swim Instruction Programs				
347.60.30 Lifeguard Classes	\$ -	\$ -	\$ -	\$ 2,323.50
347.90.00 Other Fees (Red Cross Pass Thru)	\$ -	\$ -	\$ -	\$ 315.00
347.60.10 Swim Classes/Instruction	\$ 9,618.90	\$ 10,137.25	\$ 6,115.00	\$ 6,238.50
Total Revenue from Swim Instruction Programs (Monetary Plus Scholarship Revenue):	\$ 10,923.90	\$ 14,669.75	\$ 7,157.50	\$ 11,842.00

September 2019 Scholarship Statistics





Tukwila Pool Metropolitan Park District
CivicPlus GL Summary
September 2019

GL Codes

GL Type	GL Code	Cash	Check	Credit/Debit	Total
Revenue	341.70.10: Sale of Merchandise (Taxed)	\$ 219.73	\$ -	\$ 254.52	\$ 474.25
Revenue	341.70.20: Sale of Merchandise (Untaxed)	\$ 166.75	\$ -	\$ 149.25	\$ 316.00
Revenue	347.30.10: Pass Sales	\$ 169.30	\$ -	\$ 1,965.42	\$ 2,134.72
Revenue	347.30.20: General Admission	\$ 1,123.47	\$ -	\$ 854.56	\$ 1,978.03
Revenue	347.30.30: Special Events	\$ 84.09	\$ -	\$ 47.26	\$ 131.35
Revenue	347.60.10: Swim Classes and Instruction	\$ 855.00	\$ -	\$ 5,383.50	\$ 6,238.50
Revenue	347.60.20: Exercise Classes	\$ 56.00	\$ -	\$ 102.00	\$ 158.00
Revenue	347.60.30: Lifeguard Classes	\$ -	\$ 2,323.50	\$ -	\$ 2,323.50
Revenue	347.90.00: Other Fees-Pass through Red Cross	\$ -	\$ 315.00	\$ -	\$ 315.00
Revenue	347.90.10: Advertising/Sponsorship	\$ -	\$ 15.00	\$ -	\$ 15.00
Revenue	362.40.10: Facility Rentals-Short Term	\$ -	\$ -	\$ 850.90	\$ 850.90
Revenue	362.40.30: Facility Rentals (Long-Term/Contracted) Non-Taxable	\$ 396.00	\$ 5,984.00	\$ 1,435.00	\$ 7,815.00
Revenue	367.10.10: Cash Donations	\$ 4.00	\$ -	\$ -	\$ 4.00
Revenue	367.10.30: Grant Revenue Swim Lessons	\$ -	\$ 4,755.00	\$ -	\$ 4,755.00
Revenue	369.91.40.01: Employee Discount on Food Purchases	\$ (24.49)	\$ -	\$ (96.16)	\$ (120.65)
Revenue	395.10.00: Sales of Capital Assets				\$ -
Liability	313.11.00: Sales Tax Collected	\$ 158.55	\$ -	\$ 391.70	\$ 550.25
Liability	369.00.10: Account Credit (overpayment later used/refunded)	\$ (135.00)	\$ -	\$ (12.00)	\$ (147.00)
Totals for GL Codes		\$ 3,073.40	\$ 13,392.50	\$ 11,325.95	\$ 27,791.85
QBO Adjustments: TPMPD Scholarship Funds Applied					\$ 665.00
Deposit Over/Short					\$ 8.60
Total:					\$ 28,465.45



Run On 10/01/2019 07:57 PM

Run By TPMPD Bookkeeper

From 09/01/2019 12:00 AM

To 09/30/2019 11:59 PM

Check-In Summary by Membership

Membership Name	Total Check-Ins
1. 1 Month Memberships 2018-1 Month Adult	45
2. 1 Month Memberships 2018-1 Month Family (2 Adults & Children)	13
3. 1 Month Memberships 2018-1 Month Youth/Veteran/Senior	101
4. 10 Visit Memberships 10x Adult	-15
5. 10 Visit Memberships 10x Youth/Veteran/Senior	5
6. 10 Visit Memberships 2018 10x Adult	76
7. 10 Visit Memberships 2018 10x Youth/Veteran/Senior	137
8. 3 Month Memberships 2018 3 Month Adult	30
9. 3 Month Memberships 2018 3 Month Youth/Vet/Senior	73
10. Annual Memberships 1 Year Adult	17
11. Annual Memberships 1 Year Youth/Vet/Senior	70
12. Annual Memberships 2018-1 Year Adult	22
13. Annual Memberships 2018-1 Year Youth/Vet/Senior	129
14. Annual Memberships Youth/Senior Non-Resident	13
15. Exercise Pass 10 Visit 10x Exercise Adult	2
16. Exercise Pass 10 Visit 10x Exercise Veteran/Senior	19
	737
Totals for Check-In Summary by Membership	737



Run On 10/01/2019 07:58 PM
 Run By TPMPD Bookkeeper
 From 09/01/2019 12:00 AM
 To 09/30/2019 11:59 PM

POS Summary Report

Item Description	Quantity	Total
1. POS Item: 2018 Adult (18-54) NON-Resident Family Swim	38	\$172.84
2. POS Item: 2018 Adult (18-54) NON-Resident Lap Swim	82	\$373.04
3. POS Item: 2018 Adult (18-54) NON-Resident Open Swim	8	\$36.38
4. POS Item: 2018 Adult (18-54) Resident Family Swim	33	\$135.03
5. POS Item: 2018 Adult (18-54) Resident Lap Swim	35	\$143.15
6. POS Item: 2018 Adult (18-54) Resident Open Swim	8	\$32.74
7. POS Item: 2018 Adult Exercise Class (18-54) Resident	5	\$32.50
8. POS Item: 2018 Adult Free Pass (18-54)	2	\$0.00
9. POS Item: 2018 Late Night (Friday) Resident	51	\$115.92
10. POS Item: 2018 Late Night NON-Resident	1	\$2.27
11. POS Item: 2018 NO SCHOOL Special (Early Release)	1	\$2.27
12. POS Item: 2018 Senior (55+) NON-Resident Family Swim	3	\$8.86
13. POS Item: 2018 Senior (55+) NON-Resident Lap Swim	19	\$56.05
14. POS Item: 2018 Senior (55+) NON-Resident Open Swim	3	\$8.85
15. POS Item: 2018 Senior (55+) Resident Family Swim	3	\$8.86
16. POS Item: 2018 Senior (55+) Resident Lap Swim	81	\$239.02
17. POS Item: 2018 Senior Exercise (55+) NON-Resident	1	\$5.00
18. POS Item: 2018 Senior Exercise (55+) Resident	7	\$35.00
19. POS Item: 2018 Shower (ID REQUIRED)	27	\$49.14
20. POS Item: 2018 Special Events NON-Resident-Canned Food	5	\$10.23
21. POS Item: 2018 Special Events Resident	41	\$121.12
22. POS Item: 2018 Veteran Resident Lap Swim	1	\$2.95
23. POS Item: 2018 Youth (3-17) NON-Resident Family Swim	24	\$70.84
24. POS Item: 2018 Youth (3-17) NON-Resident Lap Swim	15	\$44.28
25. POS Item: 2018 Youth (3-17) NON-Resident Open Swim	3	\$8.85
26. POS Item: 2018 Youth (3-17) Resident Family Swim	68	\$200.86
27. POS Item: 2018 Youth (3-17) Resident Lap Swim	60	\$177.21
28. POS Item: 2018 Youth (3-17) Resident Open Swim	30	\$88.62
29. POS Item: Clif Bar	33	\$44.10
30. Discount: Staff Price	20	\$28.50
31. POS Item: Cracker/Cookies	85	\$29.25
32. POS Item: Donation	14	\$4.00
33. Discount: Staff Price	78	\$26.00
34. POS Item: Gatorade	54	\$62.64
35. POS Item: Gold Fish	40	\$29.75
36. Discount: Staff Price	5	\$3.00
37. POS Item: Lock4sale	4	\$25.45
38. POS Item: Meat Stick	30	\$39.00
39. POS Item: Nuts	19	\$13.50
40. Discount: Staff Price	19	\$9.00
41. POS Item: Propel	19	\$13.60
42. Discount: Staff Price	34	\$38.22
43. POS Item: Swim cap, silicone	12	\$109.08
44. POS Item: Swim Diaper	3	\$5.46
45. POS Item: Swim Goggles	14	\$89.05
46. POS Item: Trail Mix	35	\$45.00
47. POS Item: TSD Lifeguard Cert. ARC	0	\$315.00
48. POS Item: TSD Lifeguard Cert. Instructor	0	\$2,323.50
49. POS Item: TV Advertising (Monthly)	0	\$15.00
50. Discount: Staff Price	20	\$25.48
51. POS Item: Water	53	\$33.52
	1246	\$5,508.98
Totals for POS Summary Report		
	1246	\$5,508.98



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board of Commissioners

FROM: Kristine Selleck, District Administrator

DATE: October 14, 2019

SUBJECT: **District Administrator's Report**

District Tasks Completed:

- a) Bookkeeper/Operations transaction troubleshooting and updating cash receipting form
- b) American Red Cross Centennial Campaign reporting, and billing.
- c) Website Updates and Improvements where needed
- d) Finance Committee usual administrative duties and Budget preparation
- e) Review Customer user accounts for Unclaimed Property Transfer

ATTACHMENTS

- Tukwila Pool MPD – District Administrator's Annual Agenda Items Schedule

Tukwila Pool MPD - District Administrator's Annual Agenda Items Schedule

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
R E P O R T S	<p>FC: CIP and Deposit Account Funds Transfers (Due 12/31)</p>	<p>DA: W-2 and 1099 Distribution (Due 01/31)</p> <p>DA: Roster Bi-Annual Legal Notice</p>		<p>FC: Year-End Financial Reports</p>	<p>DA: WCIA Annual Review and Audit Report</p>	<p>DA: WA SAO Annual Report (Due 05/31)</p> <p>DA: Unclaimed Property Due Diligence Letters (Due 05/31)</p>	<p>DA: Roster Bi-Annual Legal Notice</p>	<p>DA: JLARC Public Records Data Reporting (Due 08/01)</p>	<p>DA: WCIA Liability Exposure Questionnaire (Due 09/03)</p>			<p>Board President: State of the District</p>
B U S I N E S S I T E M S	<p>Resolution: King County Accounts Payable Auditing Officer Delegation</p>			<p>Contract Renewal: MRSC Rosters</p>				<p>Mid Year Budget Review</p>		<p>Resolution: Unclaimed Property Transfer (Due 10/31)</p>	<p>Resolution: Limit Factor Increase</p> <p>Resolution: General Tax Levy</p>	<p>Resolution: Annual Budget</p> <p>Resolution: Meeting Schedule</p> <p>Officer Selection</p> <p>TPAC Appointments</p> <p>Contract Renewals: Attorney and CPA</p>

File Location: <https://docs.google.com/document/d/1I9pWgelssRbISBjWfGPSCSgJGQOyaFx-6ttcAf-YFZ4/edit?usp=sharing>



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. REPORTS

d) Finance Committee

August 2019 Financial Reports Attached:

- Balance Sheet
- Budget Report
- Budget Vs. Actuals Report
- Combined Excise Tax Return
- Purchasing Card Transaction Report



Tukwila Pool Metropolitan Park District

BALANCE SHEET

As of August 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
111.10 US Bank Checking Acct - 5669	42,530.51
111.11 US Bank Deposit Acct - 8744	198,586.87
111.21 KC Fund 175913010 Capital Improvement Project (CIP)	399,252.37
115.21 KC Fund 175910010 General	260,016.22
Total Bank Accounts	\$900,385.97
Other Current Assets	
113.00 Change Fund	400.00
Undeposited Funds	1,871.10
Total Other Current Assets	\$2,271.10
Total Current Assets	\$902,657.07
Fixed Assets	
172.00 Tukwila Pool - Building	2,032,757.62
181.00 Tukwila Pool - Non Building	30,264.37
Total Fixed Assets	\$2,063,021.99
TOTAL ASSETS	\$2,965,679.06
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Tukwila Pool MPD (P-Cards Reconcile) - 2794	852.25
Total Credit Cards	\$852.25
Other Current Liabilities	
231.00 Payroll Liabilities	7,363.67
Total Other Current Liabilities	\$7,363.67
Total Current Liabilities	\$8,215.92
Long-Term Liabilities	
217.10 Bond Payable	366,075.34
227.00 Bridge Loan Payable	438,453.94
Total Long-Term Liabilities	\$804,529.28
Total Liabilities	\$812,745.20
Equity	\$2,152,933.86
TOTAL LIABILITIES AND EQUITY	\$2,965,679.06

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 08.31.2019	% of Budget
2	Unrestricted Opening Balance	308.80.00		198,375.00	198,389.00	238,546.00	271,557.67	288,491.29	343,876.36	380,436.35	427,786.63	
3	Revenues											
4	General Property Tax											
5	Real and Personal Property Tax	311.10.00	Based on estimates provided by King County-assumption of 6% increase	790,492.00	795,676.52	862,277.00	894,556.71	918,571.00	960,162.17	1,008,584.00	558,411.16	55.37%
6			Total 311 General Property Tax	790,492.00	795,676.52	862,277.00	894,556.71	918,571.00	960,162.17	1,008,584.00	558,411.16	
7	Local Retail Sales & Use Taxes											
8	Sales Tax Collected	313.11.00	10% of Taxable sales	5,738.00	6,108.63	5,453.00	7,389.04	7,555.00	7,398.95	7,450.00	4,997.48	67.08%
9			Total 313 Local Retail Tax	5,738.00	6,108.63	5,453.00	7,389.04	7,555.00	7,398.95	7,450.00	4,997.48	
10	Merchandise											
11	Taxed Merchandise (Taxable)	341.70.10	Gatorade, Vitamin Water, goggles, caps, shirts, etc.	1,700.00	2,390.84	3,000.00	2,689.15	3,000.00	4,082.95	4,000.00	3,411.86	85.30%
12	Untaxed Merchandise (Non-taxable)	341.70.20		700.00	1,332.36	1,900.00	2,962.01	2,000.00	2,818.30	3,500.00	2,433.36	69.52%
13			Total 341 Merchandise	2,400.00	3,723.20	4,900.00	5,651.16	5,000.00	6,901.25	7,500.00	5,845.22	
14	Cultural and Recreation											
15	Activity Fees - General Passes (Taxable)	347.30.10		20,400.00	23,641.12	22,500.00	21,524.26	24,200.00	28,239.24	25,000.00	20,825.06	83.30%
16	Activity Fees - General Admissions (Taxable)	347.30.20		31,200.00	29,895.49	27,000.00	36,576.41	38,500.00	34,938.38	36,500.00	21,923.61	60.06%
17	Activity Fees - Special Events (Taxable)	347.30.30		1,800.00	1,314.61	1,600.00	2,124.73	2,200.00	2,086.47	2,500.00	1,555.95	62.24%
18	Program Fees - Swim Classes/Instruction (Non-taxable)	347.60.10		80,000.00	61,278.50	93,000.00	65,973.68	60,000.00	88,362.60	85,000.00	75,721.18	89.08%
19	Program Fees - Exercise Classes (Non-taxable)	347.60.20		1,500.00	330.89	800.00	415.00	300.00	3,122.25	6,400.00	1,873.00	29.27%
20	Program Fees - Lifeguard Classes (Non-taxable)	347.60.30	*2019: 10 patrons at \$125 each, TSD LG Class 1 semester	1,000.00	-	1,000.00	880.00	1,250.00	1,565.00	3,750.00	110.00	2.93%
21	Other Fees - pass through to Red Cross (Non-taxable)	347.90.00	Patrons lifeguard class (cert fee included) 10x\$35	200.00	100.00	300.00	105.00	350.00	385.00	350.00	35.00	10.00%
22	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	TV, Brochure, Banners						1,205.00	300.00	135.00	45.00%
23			Total 347 Cultural and Recreation	136,100.00	116,560.61	146,200.00	127,599.08	126,800.00	159,903.94	159,800.00	122,178.80	
24	Interest											
25	Interest and Other Earnings	361.10.00	CIP Fund Interest Reported below on CIP Fund Budget	850.00	2,564.03	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	6,954.25	89.16%
26			Total 361 Interest	850.00	2,564.03	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	6,954.25	
27	Rents, Leases and Concessions											
28	Rentals - Short-Term, One-time (Taxable)	362.40.10	Provide customer information	3,600.00	5,049.92	3,000.00	8,002.31	7,150.00	4,295.69	6,500.00	2,852.28	43.88%
29	Equipment and Locker Rentals (Taxable)	362.40.20		1,000.00	328.76	1,200.00	985.96	500.00	407.26	-	-	-
30	Rentals - Long-Term/Contracted (Non-Taxable)	362.40.30		42,000.00	54,186.00	50,000.00	96,273.35	83,950.00	85,171.00	89,000.00	72,731.00	81.72%
31			Total 362 Rents, Leases and Concessions	46,600.00	59,564.68	54,200.00	105,261.62	91,600.00	89,873.95	95,500.00	75,583.28	
32	Contributions from Private Sources											
33	Cash Donations (Non-taxable)	367.10.10		250.00	190.00	250.00	755.00	200.00	179.10	250.00	228.53	90.61%
34	Gifts In-Kind (Non-taxable)	367.10.20			-		-					
35	Grant Revenue Swim Lessons	367.10.30						10,000.00	10,000.00	-	258.00	
36	Grant Revenue Junior Guard	367.10.40						5,000.00	5,000.00	-	-	
37	Grant Revenue Misc. Overhead	367.10.50						5,000.00	5,000.00	-	-	
38			Total 367 Contributions	250.00	190.00	250.00	755.00	20,200.00	20,179.10	250.00	484.53	
39	Miscellaneous Revenue											
40	Unapplied Cash Income (Account Credit)	369.00.10	Provide customer information				53.27		-		120.00	
41	Deposit Over / Short	369.80.00					11.31		11.15		77.84	
42	Other Miscellaneous Revenue	369.91.00	provide detail if used		(23.84)		(362.43)					
43	Scholarship Funds Applied	369.91.10	Include name of recipient	10,000.00	10,069.37	10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	8,044.50	80.45%
44	Adult Free Passes Applied	369.91.20	20% of those distributed			60.00	-					
45	Youth Free Passes Applied	369.91.30	20% of those distributed			300.00	9.00					
46	Discounts Applied	369.91.40					(44.00)				(837.96)	
47	Gift Certificates	369.91.50					322.00					
48			Total 369 Miscellaneous Revenue	10,000.00	10,045.53	10,360.00	7,334.07	10,000.00	7,920.15	10,000.00	7,404.38	
49	Sales of Capital Assets											
50	Sales of Capital Assets	395.10.00					272.73		13.64		490.91	
51			Total 395 Sale of Capital Assets	-	-	-	272.73	-	13.64	-	490.91	
52	Nonrevenue Transfers In											
53	Transfers In from Capital Improvement Fund	397.00.10		50,000.00			-					
54			Total 397 Transfers-In	50,000.00	-	-	-	-	-	-	-	
55	Prior Period Adjustment(s)											
56	Budget Report Revenue Adjustment	388.10.00	EOY adjustment to the Budget Report balance				-		9,606.15			
57			Total 388 Prior Period Adjustment(s)	-	-	-	-	-	9,606.15	-	-	
58			Total Revenue	1,042,430.00	994,433.20	1,086,140.00	1,154,047.26	1,184,226.00	1,272,852.94	1,296,884.00	782,350.01	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 08.31.2019	% of Budget
59	Expenditures											
60	Board Expenditures											
61	BOC Stipend	576.20.100.10.00	5 @ \$128 per meeting x 15 meetings	5,000.00	1,605.50	5,130.00	5,130.00	5,130.00	4,000.00	9,600.00	2,346.00	24.44%
62	BOC Supplies											
63	BOC Office Supplies	576.20.100.30.10	business cards, etc.	250.00	64.51	100.00	-	100.00	71.30	100.00	-	0.00%
64	BOC Equipment	576.20.100.30.20	Gavel, nameplates, Frames, etc.	200.00	185.19	100.00	18.68	100.00	46.22	500.00	-	0.00%
65	BOC Meeting Food	576.20.100.30.30	retreat	250.00	120.97	250.00	102.07	250.00	149.80	250.00	74.37	29.75%
66	BOC Services											
67	Consultant Fees	576.20.100.40.10		500.00	23.50	500.00	-	300.00	-	300.00	-	0.00%
68	Transcription Services	576.20.100.40.20		3,200.00	5,634.00	5,400.00	3,238.00	750.00	-	750.00	-	0.00%
69	Meeting Site Rental	576.20.100.40.30		1,000.00	670.00	600.00	-	600.00	1,565.00	600.00	555.00	92.50%
70	Public Records Request	576.20.100.40.40		1,000.00	16.43	500.00	-	500.00	-	500.00	-	0.00%
71	Travel (BOC non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	200.00		200.00	-	100.00	-	100.00	-	0.00%
72	BOC Development											
73	Travel/Transportation (BOC Development)	576.20.100.40.61	For development purposes only	200.00	58.45	200.00	43.60	200.00	-	200.00	-	0.00%
74	Tuition/Registration Fees (BOC Development)	576.20.100.40.62		650.00	250.00	650.00	-	650.00	-	650.00	-	0.00%
75	BOC Notices/Ads	576.20.100.40.70	For posting legal notices or DA position	1,000.00	812.73	200.00	135.00	200.00	-	200.00	-	0.00%
76	BOC Intergovernmental Costs											
77	Election Costs	576.20.100.50.10	billed in 2018 for the 2017 election cycle	5,900.00	5,988.43	-	-	6,000.00	9,174.11	-	-	
78	Total 576.20.100 Board Expenditures			19,350.00	15,429.71	13,830.00	8,667.35	14,880.00	15,006.43	13,750.00	2,975.37	
79	Executive Expenditures											
80	Executive Salaries & Wages											
81	Executive Director/District Administrator Wages	576.20.200.10.10		45,000.00	43,854.09	46,456.00	36,890.94	37,740.00	36,393.49	33,100.00	24,923.50	75.30%
82	Other Taxable Compensation (Exec. Benefit Stipend)	576.20.200.10.20		6,750.00	5,343.75	6,968.00	5,272.48	5,661.00	4,559.42	4,965.00	3,495.53	70.40%
83	Executive Personnel Benefits											
84	Non-Taxable Benefits											
85	FICA	576.20.200.20.11	Included in Pool Personnel Benefits	3,646.00		4,087.00	-					
86	Unemployment	576.20.200.20.12		912.00		2,420.00	-					
87	L & I	576.20.200.20.13		456.00		122.00	-					
88	Executive Development											
89	Travel/Transportation (Exec. Development)	576.20.200.40.11	For development purposes only	200.00		70.00	43.25	150.00	42.12	150.00	-	0.00%
90	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12		500.00		500.00	380.00	500.00	-	500.00	659.00	131.80%
91	Travel (Exec. non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	650.00	1,296.25	200.00	-	200.00	11.34	200.00	-	0.00%
92	Total 576.20.200 Executive Expenditures			58,114.00	50,494.09	60,823.00	42,586.67	44,251.00	41,006.37	38,915.00	29,078.03	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 08.31.2019	% of Budget
93	Shared Expenditures											
94	Shared Salary & Wages											
95	Bookkeeper Wages	576.20.300.10.10		12,500.00	1,436.25	7,500.00	11,099.13	12,500.00	19,634.67	21,840.00	8,228.07	37.67%
96	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	-	-	-	-	1,242.42	3,276.00	1,234.22	37.67%
97	Non-Taxable Benefits											
98	FICA	576.20.300.20.11				575.00	-					
99	Unemployment	576.20.300.20.12	Included in Pool Personnel Benefits			450.00	-					
100	L & I	576.20.300.20.13				70.00	-					
101	Shared Supplies/Equipment											
102	Office/Computer Supplies/Equipment (consumable)											
103	Office Supplies (consumables)	576.20.300.30.11	desk supplies, planners, deposit slips, batteries	1,000.00	852.04	1,000.00	1,325.25	1,500.00	1,147.92	1,500.00	744.38	49.63%
104	Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	900.00	388.96	800.00	555.88	550.00	531.09	1,000.00	268.02	26.80%
105	Office/Computer Supplies/Equipment (non-consumable)											
106	Office Equipment (non-consumables)	576.20.300.30.13	includes sign stands, furniture, staplers, etc.	1,000.00	1,005.49	1,000.00	475.91	1,000.00	5,239.84	3,000.00	1,257.26	41.91%
107	Computer Equipment (replacement)	576.20.300.30.14	2019 Need to replace laptop: \$600			1,000.00	2,007.41	2,500.00	4,617.05	1,000.00	-	0.00%
108	Shared Services											
109	IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	3,400.00	444.40	1,000.00	2,138.42	4,000.00	3,755.06	4,000.00	815.05	20.38%
110	Legal Services	576.20.300.40.20		13,750.00	5,037.00	10,000.00	5,912.00	8,000.00	2,446.00	6,000.00	1,188.00	19.80%
111	Communication Services											
112	Telephone	576.20.300.40.31		2,190.00	181.28	-	-		200.00		400.00	
113	Postage	576.20.300.40.32		500.00	103.15	200.00	137.20	200.00	224.48	300.00	161.20	53.73%
114	Website & Email hosting	576.20.300.40.33	Rackspace & Bluehost	500.00	1,399.83	1,300.00	1,312.88	1,500.00	1,576.40	1,500.00	1,794.20	119.61%
115	Internet/VoIP Phones	576.20.300.40.34	Intermedia, Comcast	7,500.00	8,190.38	7,750.00	7,594.98	7,500.00	4,864.63	4,200.00	2,597.57	61.85%
116	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office (\$250), Adobe DC (\$200), When to Work (\$360), McAfee (\$40)	720.00	1,504.02	1,500.00	956.66	1,600.00	1,226.17	1,700.00	486.95	28.64%
117	Advertising/Posting Fees (DOAO)	576.20.300.40.36	For posting DOAO position only		455.00	200.00	329.00	200.00	-	200.00	-	0.00%
118	Printing & Copying Services	576.20.300.40.37	For Ricoh & other non-program printing services	3,000.00	4,854.70	4,700.00	5,471.59	5,500.00	5,126.86	5,500.00	3,427.54	62.32%
119	Bank Charges	576.20.300.40.40	CIP Fund Charges Reported below on CIP Fund Budget	1,800.00	801.26	2,300.00	343.60	800.00	(743.47)	500.00	346.23	69.25%
120	Payroll Services	576.20.300.40.50	\$5614.60 year \$60.50 timeclock, \$230/month	2,820.00	5,440.76	5,000.00	5,235.27	6,000.00	5,024.92	6,000.00	5,318.87	88.65%
121	Membership Dues	576.20.300.40.60	Annual: Costco \$60, WRPA \$580, MRSC Rosters \$135, Amazon Prime \$110, ARC \$300	960.00	700.00	1,000.00	1,168.26	1,000.00	775.00	2,000.00	1,900.90	95.05%
122	Miscellaneous Services	576.20.300.40.70		1,000.00	0.02	500.00	-	500.00	-	200.00	-	0.00%
123	Risk Management Services											
124	Security & Fire Alarm	576.20.300.40.81	Monitoring \$90/month = \$1080, Yearly Inspection \$320	4,170.00	4,423.71	4,200.00	2,462.39	2,500.00	2,383.83	2,900.00	6,176.44	212.98%
125	Pest Control	576.20.300.40.82	Orkin - quarterly \$165.51 total \$662.04	800.00	655.13	700.00	576.55	700.00	851.36	700.00	498.78	71.25%
126	Insurance	576.20.300.40.83	WCIA - Travelers	12,420.00	12,148.00	12,612.00	13,170.00	14,000.00	11,176.00	17,500.00	12,500.00	71.43%
127	Fingerprinting (WSP)	576.20.300.40.84	*2019- \$55 per person x 20 people + \$7.5 average fingerprinting (\$5 for res, \$10 non res)		62.09	800.00	385.00	900.00	890.00	1,250.00	942.75	75.42%
128	Financial Services											
129	Accounting Services (Independent)	576.20.300.40.91	Independent		7,098.35		-					
130	CPA Services	576.20.300.40.92		10,000.00	7,458.50	10,000.00	6,627.50	8,000.00	4,300.00	6,000.00	1,367.75	22.80%
131	Software Programs (financial)	576.20.300.40.93	QuickBooks Online Subscription \$75/ quarter =\$300	500.00	262.44	500.00	150.00	500.00	225.00	500.00	195.00	39.00%
132	Shared Intergovernmental Services											
133	External Taxes and Operating Assessments	576.20.300.50.10	include description	5,000.00	49.00	1,000.00	-					
134	Washington Business License	576.20.300.50.20					-		19.00			
135	Tukwila Business License	576.20.300.50.30					-					
136	Annual Permits	576.20.300.50.40	King Co Health	800.00	593.00	600.00	593.00	650.00	593.00	650.00	612.00	94.15%
137	Interlocal Agreements	576.20.300.50.50					-					
138	State Audit	576.20.300.50.60	2019 SAO Rates: -\$100/hr local gov audit work, \$125/hr fraud investigations -\$75/hr auditors in travel status	5,000.00		13,500.00	2,606.09		5,415.70	8,000.00		0.00%
139	Total 576.20.300 Shared Expenditures			92,230.00	65,544.76	91,757.00	72,633.97	82,100.00	82,742.93	101,216.00	52,461.18	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 08.31.2019	% of Budget
141	Swimming Pool Expenditures											
141	Swimming Pool Salaries and Wages											
142	Lifeguard Wages	576.20.400.10.10		65,116.00	71,867.59	96,000.00	108,028.79	126,450.00	129,910.22	182,015.00	96,780.18	53.17%
143	Instructor Wages	576.20.400.10.20		32,642.00	37,391.80	52,000.00	41,251.52	42,500.00	60,522.58	51,000.00	38,694.00	75.87%
144	Water Exercise Instructor Wages	576.20.400.10.25		-	-	-	-	-	551.50	4,000.00	3,250.63	81.27%
145	Head Guard Wages	576.20.400.10.30		43,275.00	36,090.33	-	-	-	-	-	-	-
146	Director of Aquatic Operations Salary	576.20.400.10.40		55,000.00	56,705.55	55,000.00	47,711.48	66,734.00	66,559.98	68,726.00	49,906.83	72.62%
147	Assistant Aquatics Manager Wages	576.20.400.10.50		40,000.00	30,261.64	75,000.00	80,564.74	89,000.00	105,707.03	124,280.00	81,402.79	65.50%
148	Front Desk Wages	576.20.400.10.60		45,197.00	40,562.32	44,000.00	34,254.08	50,100.00	29,238.93	30,000.00	18,129.39	60.43%
149	Maintenance Worker Wages	576.20.400.10.65		-	-	-	-	-	-	13,000.00	-	0.00%
150	Overtime Wages	576.20.400.10.70		-	1,365.00	-	14,532.98	7,500.00	6,249.25	7,500.00	2,627.61	35.03%
151	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	-	-	-	-	-	5,868.12	-
152	Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80		14,520.00	12,652.39	19,500.00	19,512.44	23,500.00	24,920.45	28,951.00	18,861.88	65.15%
153	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90		-	4,185.68	-	37.34	-	-	-	-	-
154	Swimming Pool Personnel Benefits											
155	Non-Taxable Benefits											
156	FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	22,850.00	25,901.58	26,124.00	31,022.68	35,711.35	37,560.96	44,236.35	27,222.65	61.54%
157	Unemployment	576.20.400.20.12	TPMPD's contribution (3.5% up to \$47,300)	5,712.00	19,213.46	18,178.00	12,764.03	25,674.83	9,998.77	20,238.86	8,409.64	41.55%
158	L&I	576.20.400.20.13	TPMPD's contribution	2,856.00	9,105.79	9,500.00	8,597.08	15,000.00	13,151.85	15,000.00	11,665.77	77.77%
159	Other Benefits (non-cash)	576.20.400.20.20		-	-	-	-	-	-	-	-	-
160	Swimming Pool Supplies											
161	Program Supplies and Equipment											
162	Exercise Classes Supplies & Equipment	576.20.400.30.11	foam dumbbells \$20x10	200.00	179.40	200.00	139.80	200.00	318.17	300.00	93.83	31.28%
163	Swim Classes/Instruction Supplies & Equipment	576.20.400.30.12	swim table	1,800.00	513.30	1,200.00	412.20	500.00	736.74	800.00	2,189.00	273.63%
164	Special Events Supplies & Equipment	576.20.400.30.13	food, inflatables, games supplies, wristbands	1,400.00	1,003.56	1,400.00	2,469.67	2,400.00	2,810.34	3,000.00	1,761.79	58.73%
165	Staff Uniforms Supplies & Equipment	576.20.400.30.14	shirts, swimsuits, hip packs, badges, lanyards, whistles, polo shirts	2,000.00	2,359.00	1,700.00	1,807.39	2,500.00	2,150.43	2,000.00	1,945.65	97.28%
166	Safety Supplies & Equipment	576.20.400.30.15	life jackets, first aid supplies, biohazard supplies, rescue tubes ** more lifejackets for 2018	2,250.00	1,635.95	1,700.00	3,119.56	2,500.00	3,782.30	1,740.00	813.51	46.75%
167	Lifeguard Class Supplies & Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes	-	-	-	156.44	150.00	235.52	100.00	61.29	61.29%
168	Drop In/Open Swim Supplies & Equipment	576.20.400.30.17	kickboards, fins, wristbands, foam boats	-	-	-	243.22	500.00	2,591.56	500.00	95.00	19.00%
169	Maintenance and Repairs Supplies											
170	Pool Chemicals Supplies & Equipment	576.20.400.30.21	Airgas, Orca Pacific, The Pool Guy Plus **adding them degreasing the filters 2 times a year as part of their service	10,634.00	11,802.64	11,000.00	10,574.12	14,000.00	10,989.69	10,000.00	8,346.42	83.46%
171	Janitorial Supplies & Equipment	576.20.400.30.22		4,400.00	6,199.61	6,000.00	9,574.70	8,000.00	10,584.60	11,000.00	4,441.08	40.37%
172	Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	600.00	1,392.49	1,500.00	2,353.81	6,000.00	10,541.74	5,000.00	1,596.39	31.93%
173	Landscaping Supplies & Equipment	576.20.400.30.24	ice melt, lawn repair chemicals, equipment rentals, plants, bark **yearly mulch \$700, new plants \$1300	500.00	435.83	500.00	812.92	2,000.00	54.20	1,000.00	138.64	13.86%
174	Resale Inventory	576.20.400.30.30		1,200.00	3,032.40	2,600.00	3,494.40	3,500.00	5,011.34	5,000.00	2,945.75	58.92%
175	Miscellaneous Supplies & Equipment	576.20.400.30.40	Include description	200.00	115.94	200.00	283.85	200.00	49.83	200.00	74.68	37.34%

1	A	B	C	D	E	F	G	H	I	J	K	L
Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 08.31.2019	% of Budget	
176 Swimming Pool Services												
177 Transaction Services/Merchant Fees	576.20.400.40.10	Rec 1 Services, Credit Card processing fees	4,800.00	5,221.19	6,500.00	7,577.47	9,000.00	9,599.39	11,220.00	7,463.99	66.52%	
178 Translation Services	576.20.400.40.20		500.00	766.21	500.00	-	300.00	-	500.00	-	0.00%	
179 Grant Translation	576.20.400.40.21						500.00	-		-		
180 Advertising & Promotion												
181 Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochures included 500 for marketing grant	3,000.00	1,532.81	2,000.00	780.00	2,000.00	2,470.00	2,000.00	1,380.00	69.00%	
182 Printing & Copying (A&P)	576.20.400.40.32	For brochures, banners, etc.	4,000.00	3,362.13	4,000.00	3,564.38	4,000.00	4,657.19	4,000.00	2,488.27	62.21%	
183 Advertising/Posting Fees (A&P)	576.20.400.40.33	Assistant Manager position & program promotion only	600.00	1,020.00	800.00	228.00	800.00	1,037.96	1,000.00	758.39	75.84%	
184 Promotional giveaways	576.20.400.40.34	program promotion only	1,000.00	521.67	800.00	40.51	500.00	-	500.00	17.97	3.59%	
185 Outreach & Marketing Services	576.20.400.40.35	additional services as needed			4,000.00	600.00	2,000.00	387.56	2,000.00	-	0.00%	
186 Grant Marketing	576.20.400.40.36						1,700.00	153.57				
187 Grant Overhead	576.20.400.40.37						2,800.00	825.43				
188 Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment, Indeed					1,000.00	1,328.94	1,500.00	505.74	33.72%	
189 Staff Development												
190 Travel/Transportation (Staff Development)	576.20.400.40.41	For pool staff only	-	-	-	189.62	400.00	1,352.03	1,000.00	-	0.00%	
191 Tuition/Registration Fees (Staff development)	576.20.400.40.42	Lifeguard re-cert (staff only), Management training & WSI or equivalent: 20 staff at \$35/cert=\$700	2,250.00	575.00	4,500.00	1,568.08	2,000.00	2,746.14	3,500.00	1,929.40	55.13%	
192 Rentals and Leases												
193 Equipment Rentals	576.20.400.40.51		1,000.00	452.00	500.00	-	-	-	-	-		
194 Facility Ground Lease	576.20.400.40.52	Tukwila School District	11,497.00	11,497.50	11,497.00	-	-	-	-	-		
195 Utilities												
196 Electrical (Utilities)	576.20.400.40.61		16,000.00	15,033.65	16,000.00	15,996.92	17,600.00	16,219.91	19,000.00	11,558.75	60.84%	
197 Gas (Utilities)	576.20.400.40.62		48,000.00	46,044.27	49,000.00	48,948.96	58,000.00	42,364.04	50,000.00	25,883.21	51.77%	
198 Water (Utilities)	576.20.400.40.63		4,200.00	4,390.41	5,100.00	6,474.42	6,500.00	5,908.14	7,000.00	4,542.40	64.89%	
199 Sewer (Utilities)	576.20.400.40.64		7,920.00	1,091.96	4,200.00	1,186.46	1,500.00	704.35	1,500.00	488.65	32.58%	
200 Garbage Collection (Utilities)	576.20.400.40.65		900.00	-	1,000.00	-	1,000.00	-	1,000.00	-	0.00%	
201 Storm Drain (Utilities)	576.20.400.40.66											
202 Other (Utilities)	576.20.400.40.67											
203 Repairs and Maintenance Services												
204 Maintenance/Janitorial Services	576.20.400.40.71		-	-	-	-	-	-	-	-		
205 Facility Repairs/Maintenance Services	576.20.400.40.72	HVAC, Preventative Maintenance, Plumbing, Doors, Walls, Floors	20,000.00	20,533.89	20,000.00	31,799.21	40,000.00	62,912.49	30,000.00	18,068.52	60.23%	
206 Equipment Repairs/Maintenance Services	576.20.400.40.73		4,000.00	3,444.26	4,000.00	21,227.84	21,000.00	13,950.56	37,112.00	12,816.82	34.54%	
207 Landscaping/Groundskeeping Services	576.20.400.40.74											
208 Travel (Staff non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	16.62	200.00	21.04	200.00	110.96	200.00	-	0.00%	
209 Miscellaneous Services												
210 Scholarship Funds Expensed	576.20.400.40.91		10,000.00	10,069.37	10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	8,044.50	80.45%	
211 Red Cross	576.20.400.40.92	Certification fees for Lifeguarding classes (non-staff) 2019: 10 patrons at \$35 each	200.00	991.00	780.00	350.00	350.00	324.00	350.00	305.00	87.14%	
212 Aerobics Partner	576.20.400.40.93							1,275.00	2,400.00	350.00	14.58%	
213 Other Services	576.20.400.40.94	Record all misc. in detail for future budgeting	1,000.00	-	500.00	-						
214 Adult Free Passes	576.20.400.40.95				60.00	-						
215 Youth Free Passes	576.20.400.40.96				300.00	9.00						
216 Discounts Applied	576.20.400.40.97											
217 Gift Certificates	576.20.400.40.98					322.00						
218		Total 576.20.400 Swimming Pool Expenditures	493,419.00	500,537.19	569,539.00	581,948.07	707,770.17	710,464.64	815,369.21	483,924.13		

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 08.31.2019	% of Budget
219	Sales Tax											
220	Sales Tax Paid	586.00.300.00.00		5,738.00	4,776.24	5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	4,914.83	65.97%
221			Total 586.00.300 Sales Tax	5,738.00	4,776.24	5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	4,914.83	
222	Debt Service Principle											
223	City Bridge Loan (Principle)	591.76.300.70.10		105,692.00	105,692.32	107,826.00	107,825.66	110,002.05	110,002.05	112,222.37	74,565.47	66.44%
224	Loans and Bonds (Principle)	591.76.300.70.20		93,737.00	93,737.30	96,428.00	96,427.85	99,195.63	99,195.63	97,521.42	48,277.93	49.50%
225			Total 591.76.300 Debt Service Principle	199,429.00	199,429.62	204,254.00	204,253.51	209,197.68	209,197.68	209,743.79	122,843.40	
226	Debt Service Interest											
227	City Bridge Loan (Interest)	592.76.300.80.10		15,766.00	15,765.44	13,632.00	13,632.10	11,455.71	11,455.71	9,235.39	6,406.37	69.37%
228	Loans and Bonds (Interest)	592.76.300.80.20		19,393.00	19,392.70	16,702.00	16,702.15	13,934.37	13,934.37	15,608.58	8,287.07	53.09%
229			Total 592.76.300 Debt Service Interest	35,159.00	35,158.14	30,334.00	30,334.25	25,390.08	25,390.08	24,843.97	14,693.44	
230	Park Facility Improvements and New Construction											
231	CIP Supplies	595.76.300.30.00	Reported below: 2019 Capital Improvement Project/Lifetime Replacement Fund Budget	25,000.00	25,917.53							
232	CIP Services	595.76.300.40.00		25,000.00	23,977.25	15,000.00						
233			Total 595.76.300 Park Facility Improvements (CIP)	50,000.00	49,894.78	15,000.00						
234	Transfers Out											
235	Transfers Out to Capital Improvement Fund	597.00.300.00.10	80K + additional addressed in CIP Budget	80,000.00		85,000.00	133,305.00	80,000.00	97,633.20	80,000.00	-	0.00%
236			Total 597.00.300 Transfers Out	80,000.00		85,000.00	133,305.00	80,000.00	97,633.20	80,000.00		
237			Total Expenditures	1,033,439.00	921,264.53	1,075,990.00	1,081,728.57	1,171,143.93	1,188,942.67	1,291,287.97	710,890.38	
238												
239			<i>Opening Balance</i>	<i>198,375.00</i>	<i>198,389.00</i>	<i>238,546.00</i>	<i>271,557.67</i>	<i>288,491.29</i>	<i>343,876.36</i>	<i>380,436.35</i>	<i>427,786.63</i>	
240			<i>Total Revenue</i>	<i>1,042,430.00</i>	<i>994,433.20</i>	<i>1,086,140.00</i>	<i>1,154,047.26</i>	<i>1,184,226.00</i>	<i>1,272,852.94</i>	<i>1,296,884.00</i>	<i>782,350.01</i>	
241			Total Expenditures	(1,033,439.00)	(921,264.53)	(1,075,990.00)	(1,081,728.57)	(1,171,143.93)	(1,188,942.67)	(1,291,287.97)	(710,890.38)	
242	Ending Balance			207,366.00	271,557.67	248,696.00	343,876.36	301,573.36	427,786.63	386,032.38	499,246.26	
243			<i>Net Income (Total Revenue less Total Expenditures)</i>	<i>8,991.00</i>	<i>73,168.67</i>	<i>10,150.00</i>	<i>72,318.69</i>	<i>13,082.07</i>	<i>83,910.27</i>	<i>5,596.03</i>	<i>71,459.63</i>	
244			<i>Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures</i>									
245			3 Months Operational and Debt Service Expenses:	238,359.75	230,316.13	247,747.50	237,105.89	272,785.98	272,827.37	302,821.99	177,722.60	
246			Requirement Met?	NO	YES	YES	YES	YES	YES	YES	YES	
247	Tukwila Pool Metropolitan Park District 2019 Capital Improvement Project/Lifetime Replacement Fund Budget											
248			Notes	2016 Adopted	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals			
249	Unrestricted Opening Balance			220,000.00	220,000.00	250,105.00	220,000.00	353,305.00	353,305.00	392,029.51	393,575.05	
250			Revenues									
251				\$80,000.00		\$85,000.00	\$5,000.00	80,000.00	97,633.20	80,000.00	-	0.00%
252	Transfers in from General Fund											
253			*(\$80,000 2017 Transfer) - (\$30105 Balance of 2016 Transfer)				\$110,105.00					
254			*2018 Transfer in 2017				\$18,200.00					
255	Prior Period Adjustment(s)		EOYadjustment to the Budget Report balance to match the General Ledger (QBO)	-	-	-	-	-	11,661.44			
256	Investment Income		Interest earned from CIP Fund								5,816.03	
257			Total Revenue	\$80,000.00	\$0.00	\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$5,816.03	
258			Expenditures									
259			*2018: Diving Block Replacement	\$50,000				18,000.00	17,999.97			
260			*2018: Lighting Replacement					6,200.00	7,954.10			
261			*2018: Slide Maintenance					12,000.00	13,354.00			
262			*2018: Pool Covers					12,501.00	16,830.62			
263			*2018: Lane Dividers						3,336.80			
264			*2018: Security Cameras						9,549.10			
265			*2019 Proposed: Pool Liner							55,000.00		0.00%
266	Bank Charges		Bank Service Fees from CIP Fund								138.71	
267			Total Expenditures	50,000.00				48,701.00	69,024.59	55,000.00	138.71	
268												
269			<i>Opening Balance</i>	<i>220,000.00</i>	<i>220,000.00</i>	<i>250,105.00</i>	<i>220,000.00</i>	<i>353,305.00</i>	<i>353,305.00</i>	<i>392,029.51</i>	<i>393,575.05</i>	
270			<i>Total Revenue</i>	<i>\$80,000.00</i>	<i>\$0.00</i>	<i>\$85,000.00</i>	<i>\$133,305.00</i>	<i>\$80,000.00</i>	<i>\$109,294.64</i>	<i>\$80,000.00</i>	<i>\$5,816.03</i>	
271			Total Expenditures	(50,000.00)				(48,701.00)	(69,024.59)	(55,000.00)	(138.71)	
272	Ending Balance			250,000.00	220,000.00	335,105.00	353,305.00	384,604.00	393,575.05	417,029.51	399,252.37	



Tukwila Pool Metropolitan Park District

BUDGET VS. ACTUALS: 2019 BUDGET - FY19 P&L

August 2019

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
311 General Property Tax				
311.10.00 Real and Personal Property Tax	3,507.15	84,048.67	-80,541.52	4.17 %
Total 311 General Property Tax	3,507.15	84,048.67	-80,541.52	4.17 %
313 Local Retail Tax				
313.11.00 Sales Tax Collected	690.52	620.83	69.69	111.23 %
Total 313 Local Retail Tax	690.52	620.83	69.69	111.23 %
341 Merchandise				
341.70.10 Taxed Merchandise (Taxable)	634.61	333.33	301.28	190.38 %
341.70.20 Untaxed Merchandise (Non-taxable)	527.61	291.67	235.94	180.89 %
Total 341 Merchandise	1,162.22	625.00	537.22	185.96 %
347 Cultural and Recreation				
347.30.10 Activity Fees - General Passes (Taxable)	1,676.29	2,083.33	-407.04	80.46 %
347.30.20 Activity Fees - General Admissions (Taxable)	3,967.44	3,041.67	925.77	130.44 %
347.30.30 Activity Fees - Special Events (Taxable)	109.27	208.33	-99.06	52.45 %
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)	10,137.25	7,083.33	3,053.92	143.11 %
347.60.20 Program Fees - Exercise Classes (Non-Taxable)	251.00	533.33	-282.33	47.06 %
347.60.30 Program Fees - Lifeguard Classes (Non-Taxable)		312.50	-312.50	
347.90.00 Other Fees - Pass through to Red Cross (Non-taxable)		29.17	-29.17	
347.90.10 Other Fees - Advertising/Sponsorship (Non-taxable)	15.00	25.00	-10.00	60.00 %
Total 347 Cultural and Recreation	16,156.25	13,316.66	2,839.59	121.32 %
361 Interest				
361.10.00 Interest and Other Earnings		650.00	-650.00	
361.10.00.01 Interest General Fund	1,086.22		1,086.22	
Total 361.10.00 Interest and Other Earnings	1,086.22	650.00	436.22	167.11 %
Total 361 Interest	1,086.22	650.00	436.22	167.11 %
362 Rents, Leases and Concessions				
362.40.10 Rentals - Short-Term, One-time (Taxable)	579.55	541.67	37.88	106.99 %
362.40.30 Rentals - Long-Term/Contracted (Non-Taxable)	4,816.00	7,416.67	-2,600.67	64.93 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 362 Rents, Leases and Concessions	5,395.55	7,958.34	-2,562.79	67.80 %
367 Contributions from Private Sources				
367.10.10 Cash Donations (Non-taxable)	14.00	20.83	-6.83	67.21 %
Total 367 Contributions from Private Sources	14.00	20.83	-6.83	67.21 %
Sources				
369 Miscellaneous Revenue				
369.80.00 Deposit Over/Short	47.70		47.70	
369.91.10 Scholarship Funds Applied	1,051.50	833.33	218.17	126.18 %
369.91.40 Discounts Applied				
369.91.40.01 Employee Discount on Food Purchases	-160.79		-160.79	
Total 369.91.40 Discounts Applied	-160.79		-160.79	
Total 369 Miscellaneous Revenue	938.41	833.33	105.08	112.61 %
Unapplied Cash Payment	-120.00		-120.00	
Total Income	\$28,830.32	\$108,073.66	\$ -79,243.34	26.68 %
GROSS PROFIT	\$28,830.32	\$108,073.66	\$ -79,243.34	26.68 %
Expenses				
576.20.100 Board Expenditures				
576.20.100.10.00 BOC Stipend	256.00	800.00	-544.00	32.00 %
576.20.100.30.10 BOC Office Supplies		8.33	-8.33	
576.20.100.30.20 BOC Equipment		41.67	-41.67	
576.20.100.30.30 BOC Meeting Food		20.83	-20.83	
576.20.100.40.10 Consultant Fees		25.00	-25.00	
576.20.100.40.20 Transcription Services		62.50	-62.50	
576.20.100.40.30 Meeting Site Rental		50.00	-50.00	
576.20.100.40.40 Public Records Requests		41.67	-41.67	
576.20.100.40.50 Travel (BOC non-development)		8.33	-8.33	
576.20.100.40.61 Travel/Transportation (BOC Development)		16.67	-16.67	
576.20.100.40.62 Tuition/Registration Fees (BOC Development)		54.17	-54.17	
576.20.100.40.70 BOC Notices/Ads		16.67	-16.67	
Total 576.20.100 Board Expenditures	256.00	1,145.84	-889.84	22.34 %
576.20.200 Executive Expenditures				
576.20.200.10.10 Executive Director/District Administrator Wages	3,003.75	2,758.33	245.42	108.90 %
576.20.200.10.20 Other Taxable Compensation (Exec. Benefits Stipend)	390.56	413.75	-23.19	94.40 %
576.20.200.40.11 Travel/Transportation (Exec. Development)		12.50	-12.50	
576.20.200.40.12 Tuition/Registration Fees (Exec. Development)		41.67	-41.67	
576.20.200.40.20 Travel (Exec. non-development)		16.67	-16.67	
Total 576.20.200 Executive Expenditures	3,394.31	3,242.92	151.39	104.67 %
576.20.300 Shared Expenditures				
576.20.300.10.10 Bookkeeper Wages	1,449.83	1,820.00	-370.17	79.66 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.300.10.20 Other Taxable Compensation (Shared Benefits Stipend)	217.48	273.00	-55.52	79.66 %
576.20.300.30.11 Office Supplies (Consumables)	325.43	125.00	200.43	260.34 %
576.20.300.30.12 Printing Supplies (Consumables)		83.33	-83.33	
576.20.300.30.13 Office Equipment (Non-Consumable)	2.19	250.00	-247.81	0.88 %
576.20.300.30.14 Computer Equipment (Replacement)		83.33	-83.33	
576.20.300.40.10 IT/Computer Service		333.33	-333.33	
576.20.300.40.20 Legal Services		500.00	-500.00	
576.20.300.40.31 Telephone	50.00		50.00	
576.20.300.40.32 Postage	7.35	25.00	-17.65	29.40 %
576.20.300.40.33 Website & Email Hosting		125.00	-125.00	
576.20.300.40.34 Internet/VolP Phones	323.28	350.00	-26.72	92.37 %
576.20.300.40.35 Software Programs/Subscriptions (non-financial)	16.49	141.67	-125.18	11.64 %
576.20.300.40.36 Advertising/Posting Fees (DOAO)		16.67	-16.67	
576.20.300.40.37 Printing & Copying Services	320.65	458.33	-137.68	69.96 %
576.20.300.40.40 Bank Charges		41.67	-41.67	
576.20.300.40.40.01 Bank Charges General Fund	17.28		17.28	
Total 576.20.300.40.40 Bank Charges	17.28	41.67	-24.39	41.47 %
576.20.300.40.50 Payroll Service	853.83	500.00	353.83	170.77 %
576.20.300.40.60 Membership Dues		166.67	-166.67	
576.20.300.40.70 Miscellaneous Services		16.67	-16.67	
576.20.300.40.81 Security & Fire Alarms	841.90	241.67	600.23	348.37 %
576.20.300.40.82 Pest Control	79.66	58.33	21.33	136.57 %
576.20.300.40.83 Insurance		1,458.33	-1,458.33	
576.20.300.40.84 Fingerprinting (WSP)	295.00	104.17	190.83	283.19 %
576.20.300.40.92 CPA Services		500.00	-500.00	
576.20.300.40.93 Software Programs (financial)		41.67	-41.67	
576.20.300.50.40 Annual Permits		54.17	-54.17	
576.20.300.50.60 State Audit		666.67	-666.67	
Total 576.20.300 Shared Expenditures	4,800.37	8,434.68	-3,634.31	56.91 %
576.20.400 Swimming Pool Expenditures				
576.20.400.10.10 Lifeguard Wages	14,791.72	15,167.92	-376.20	97.52 %
576.20.400.10.20 Instructor Wages	8,960.26	4,250.00	4,710.26	210.83 %
576.20.400.10.25 Water Exercise Instructor Wages	471.31	333.33	137.98	141.39 %
576.20.400.10.40 Director of Aquatics Operations Salary	5,416.66	5,727.17	-310.51	94.58 %
576.20.400.10.50 Assistant Aquatics Manager Wages	10,156.83	10,356.67	-199.84	98.07 %
576.20.400.10.60 Front Desk Wages	4,369.55	2,500.00	1,869.55	174.78 %
576.20.400.10.65 Maintenance Worker		1,083.33	-1,083.33	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Wages				
576.20.400.10.70 Overtime Wages	345.50	625.00	-279.50	55.28 %
576.20.400.10.75 Summer Incentive Pay	3,213.84		3,213.84	
Wages				
576.20.400.10.80 Other Taxable Compensation (Staff Benefits Stipend)	2,173.72	2,412.58	-238.86	90.10 %
576.20.400.20.11 FICA	4,227.92	3,686.36	541.56	114.69 %
576.20.400.20.12 Unemployment	1,265.75	1,686.57	-420.82	75.05 %
576.20.400.20.13 L & I	2,901.76	1,250.00	1,651.76	232.14 %
576.20.400.30.11 Exercise Classes		25.00	-25.00	
Supplies & Equipment				
576.20.400.30.12 Swim Classes/Instruction		66.67	-66.67	
Supplies & Equipment				
576.20.400.30.13 Special Events Supplies & Equipment	153.80	250.00	-96.20	61.52 %
576.20.400.30.14 Staff Uniforms Supplies & Equipment		166.67	-166.67	
576.20.400.30.15 Safety Supplies & Equipment	22.84	145.00	-122.16	15.75 %
576.20.400.30.16 Lifeguard Class Supplies & Equipment		8.33	-8.33	
576.20.400.30.17 Drop In/Open Swim		41.67	-41.67	
Supplies & Equipment				
576.20.400.30.21 Pool Chemicals Supplies & Equipment	623.12	833.33	-210.21	74.77 %
576.20.400.30.22 Janitorial Supplies & Equipment	85.24	916.67	-831.43	9.30 %
576.20.400.30.23 Tools and Equipment	45.16	416.67	-371.51	10.84 %
576.20.400.30.24 Landscaping Supplies & Equipment		83.33	-83.33	
576.20.400.30.30 Resale Inventory	370.59	416.67	-46.08	88.94 %
576.20.400.30.40 Miscellaneous Supplies & Equipment		16.67	-16.67	
576.20.400.40.10 Transaction Services/Merchant Fees	948.09	935.00	13.09	101.40 %
576.20.400.40.20 Translation Services		41.67	-41.67	
576.20.400.40.31 Graphic Design (A&P, Material Development)	600.00	166.67	433.33	359.99 %
576.20.400.40.32 Printing & Copying (A&P)	1,244.05	333.33	910.72	373.22 %
576.20.400.40.33 Advertising/Posting Fees (A&P)	399.61	83.33	316.28	479.55 %
576.20.400.40.34 Promotional Giveaways		41.67	-41.67	
576.20.400.40.35 Outreach Marketing Services		166.67	-166.67	
576.20.400.40.38 Lifeguard Recruiting		125.00	-125.00	
576.20.400.40.41 Travel/Transportation (Staff development)		83.33	-83.33	
576.20.400.40.42 Tuition/Registration Fees (Staff development)	-540.60	291.67	-832.27	-185.35 %
576.20.400.40.61 Electrical (Utilities)	1,380.45	1,583.33	-202.88	87.19 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.400.40.62 Gas (Utilities)	2,529.72	4,166.67	-1,636.95	60.71 %
576.20.400.40.63 Water (Utilities)		583.33	-583.33	
576.20.400.40.64 Sewer (Utilities)	61.40	125.00	-63.60	49.12 %
576.20.400.40.65 Garbage Collection (Utilities)		83.33	-83.33	
576.20.400.40.72 Facility Repairs/Maintenance Services	652.04	2,500.00	-1,847.96	26.08 %
576.20.400.40.73 Equipment Repairs/Maintenance Services	385.43	3,092.67	-2,707.24	12.46 %
576.20.400.40.80 Travel (Staff non-development)		16.67	-16.67	
576.20.400.40.91 Scholarship Funds Expensed	1,051.50	833.33	218.17	126.18 %
576.20.400.40.92 Red Cross		29.17	-29.17	
576.20.400.40.93 Aerobics Partner		200.00	-200.00	
Total 576.20.400 Swimming Pool Expenditures	68,307.26	67,947.45	359.81	100.53 %
586.00.300 Sales Tax				
586.00.300.00.00 Sales Tax Paid	803.86	620.83	183.03	129.48 %
Total 586.00.300 Sales Tax	803.86	620.83	183.03	129.48 %
591.76.300 Debt Service Principle				
591.76.300.70.10 City Bridge Loan Principal	9,375.10	9,351.86	23.24	100.25 %
591.76.300.70.20 Loans and Bonds Principal		8,126.79	-8,126.79	
Total 591.76.300 Debt Service Principle	9,375.10	17,478.65	-8,103.55	53.64 %
592.76.300 Debt Service Interest				
592.76.300.80.10 City Bridge Loan Interest	746.38	769.62	-23.24	96.98 %
592.76.300.80.20 Loans and Bonds Interest		1,300.72	-1,300.72	
Total 592.76.300 Debt Service Interest	746.38	2,070.34	-1,323.96	36.05 %
597.00.300 Transfers Out				
597.00.300.00.10 Transfers Out to Capital Improvement Fund		6,666.67	-6,666.67	
Total 597.00.300 Transfers Out		6,666.67	-6,666.67	
Unapplied Cash Bill Payment Expense	0.00		0.00	
Total Expenses	\$87,683.28	\$107,607.38	\$ -19,924.10	81.48 %
NET OPERATING INCOME	\$ -58,852.96	\$466.28	\$ -59,319.24	-12,621.81 %
Other Income				
361.10.00.02 Interest CIP Fund	727.62		727.62	
Total Other Income	\$727.62	\$0.00	\$727.62	0.00%
Other Expenses				
576.20.300.40.40.02 Bank Charges CIP Fund	17.28		17.28	
595.76.300 Park Facility Improvements (CIP)				
595.76.300.40.00 CIP Services		4,583.33	-4,583.33	
Total 595.76.300 Park Facility Improvements (CIP)		4,583.33	-4,583.33	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Transfer Activity				
City Bridge Loan Principle	-9,375.10		-9,375.10	
Total Transfer Activity	-9,375.10		-9,375.10	
Total Other Expenses	\$ -9,357.82	\$4,583.33	\$ -13,941.15	-204.17 %
NET OTHER INCOME	\$10,085.44	\$ -4,583.33	\$14,668.77	-220.05 %
NET INCOME	\$ -48,767.52	\$ -4,117.05	\$ -44,650.47	1,184.53 %

**Washington State Department of Revenue
Combined Excise Tax Return**

603-151-833

TUKWILA POOL METROPOLITAN PARK DISTRICT

TUKWILA POOL METROPOLITAN PARK DISTRICT

Filing Period: August 31, 2019 **Filing Frequency:** Monthly

Due Date: September 25, 2019

Business & Occupation

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retailing	6,967.16	6,967.16	0.00	0.004710	0.00
Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	16,699.27	16,699.27	0.00	0.015000	0.00

State Sales and Use

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retail Sales	6,967.16	Add Deduction	6,967.16	0.065000	452.87
Use Tax	0.00		0.00	0.065000	0.00
Over Collected Sales Tax	0.00		0.00	1.000000	0.00
Total State Sales and Use					452.87

[Find Location by Address](#)

Local City and/or County Sales Tax

Code	Location	Taxable Amount	Tax Rate	Tax Due
1729	TUKWILA	6,967.16	0.035000	243.85
		6,967.16		243.85

[Find Location by Address](#)

Local City and/or County Use Tax/Deferred Sales Tax

Code	Location	Taxable Amount	Tax Rate	Tax Due
1729	1729 - TUKWILA	0.00	0.035000	0.00
		0.00		0.00

Deductions

Line Code	Deduction	Amount Filed
Business & Occupation		
Retailing	Other	6,967.16
Service and Other Activities; Gambling Contests of Chance	Other	16,699.27

2 Rows

Return Totals

Total Tax	696.72
Less Credits	0.00
Total Amount	696.72

Submitter Information

Prepared By	Amy O'Neill
Phone Number	(206)-267-2350
Extension	
E-Mail Address	accounting@tukwilapool.org
Submitted Date	Sep-17-2019
Confirmation #	0-009-966-901

Payment Info

Payment Type Selected: ACH Debit/E-Check

Amount	696.72
Effective Date	Sep-18-2019



Tukwila Pool Metropolitan Park District
TRANSACTION DETAIL PURCHASING CARD ACCOUNTS
 August 2019

DATE	NAME	MEMO/DESCRIPTION	AMOUNT
Tukwila Pool MPD (P-Cards Reconcile) - 2794			
213.14 US Bank Kristine PC - 2183			
08/06/2019	Adobe	Monthly Subscription Acrobat Pro	16.49
08/12/2019	Intermedia.net	Billing Period: 07.10.19 - 08.10.19 Hosted PBX Phone Service	184.73
08/13/2019	Swim Outlet	Resale Inventory: Sport1 Antifog Plus Goggles	261.80
08/13/2019	Amazon.com	Resale Inventory: Combination lock 4 digit padlock	98.90
08/21/2019	Amazon.com	Pressboard classification file folder with fasteners, 2 dividers 10 a pack x17	283.73
08/22/2019	Goodwill	2 hole punch	2.19
08/27/2019	USPS	Mailed Fingerprints to WSP	7.35
08/31/2019	Target	Resale Inventory: Swim Diapers	9.89
Total for 213.14 US Bank Kristine PC - 2183			\$865.08
213.15 US Bank Brad PC - 2866			
08/02/2019	Super Saver Foods (Saar's)	Turkey for Emergency Simulation Training	5.39
08/02/2019	Amazon.com	3rd Saturday Event Date: 08.17.19 (Circus at the Pool) inflatables 10.01,Clocks 45.16	55.17
08/02/2019	Bartell Drugs	Pea Soup, Ketchup, Alka- Seltzer, Eraser for Emergency Simulation Training	17.45
08/05/2019	Oriental Trading	3rd Saturday Event Date: 08.17.19 (Circus at the pool) decorations	79.55
08/09/2019	Amazon.com	2 Rite in the rain weatherproof side spiral notebooks	41.70
08/13/2019	Bellevue Club	Service Date: August 2019 Lifeguarding Instructor Course Austin Stowers	422.40
08/21/2019	Costco Wholesale	3rd Saturday Event Date: 08.17.2019 (Circus at the Pool) Food	64.24
08/27/2019	Amazon.com	Shower Curtains	85.24
08/31/2019	Indeed, Inc.	August 2019 Resume Contacts on Indeed.com (Ads/Postings)	399.61
Total for 213.15 US Bank Brad PC - 2866			\$1,170.75
Total for Tukwila Pool MPD (P-Cards Reconcile) - 2794			\$2,035.83



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. REPORTS

e) Tukwila Pool Advisory Committee (TPAC).

A verbal report of TPAC activities may be given by a TPAC member or a Commissioner.

The August 2019 TPAC Meeting was canceled for lack of attendance.

Additional written material/report may also be presented.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. REPORTS

f) Programming & Outreach Committee

A verbal report of the Programming & Outreach Committee activities may be given and may include Marketing activity. Additional written material may also be presented.



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**

FROM: Kristine Selleck, District Administrator

DATE: October 14, 2019

SUBJECT: **2019 Unclaimed Property Transfer Authorization: Resolution 2019-03**

ISSUE

The Tukwila Pool MPD Board of Commissioners must authorize transfer of unclaimed property to the Department of Revenue Unclaimed Property Section, in accordance to RCW 63.29.150:

DISCUSSION

The proposed funds transfer, totaling \$1328.17, reflects amounts deemed as unclaimed property and includes:

- Unclaimed payroll checks, issued between 07/01/2017 and 06/30/2018 (one-year abandonment period)
- Unused customer overpayments (user credits), issued between 07/01/2016 and 06/30/2017 (two-year abandonment period)

To the extent required, the payees listed on the attached 2019 Unclaimed Property Summary Detail Report have been notified by the District through the “good faith” effort of being served due diligence letters. They have either not responded and/or cannot be located in order to claim their property.

RECOMMENDATIONS

It is recommended that the BoC approve Resolution 2019-03: 2019 Unclaimed Property Transfer Authorization.

ATTACHMENTS

- Draft Resolution 2019-03
- 2019 Unclaimed Property Summary Detail Report

TUKWILA POOL METROPOLITAN PARK DISTRICT

RESOLUTION # 2019-03

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT AUTHORIZING THE TRANSFER OF UNCLAIMED PROPERTY TO THE DEPARTMENT OF REVENUE

WHEREAS, The State of Washington, Department of Revenue Unclaimed Property Section requires:

- a one-year dormancy period for payroll checks issued from the General Government Fund
- a two-year dormancy period for customer overpayments (receipting software user credit) and;

WHEREAS, the Tukwila Pool Metropolitan Park District has made all reasonable attempts to resolve the outstanding payroll checks issued prior to June 30, 2018 and the customer overpayments issued prior to June 30, 2017;

NOW THEREFORE THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT, HEREBY RESOLVES AS FOLLOWS:

The Board of Commissioners of the Tukwila Pool Metropolitan Park District authorizes the transfer of payroll checks and customer overpayments, as detailed on the 2019 Unclaimed Property Summary Detail Report, to the State of Washington, Department of Revenue Unclaimed Property Section.

PASSED BY THE TUKWILA POOL METROPOLITAN PARK DISTRICT BOARD OF COMMISSIONERS at a Regular Meeting thereof this 14th day of October, 2019.

ATTEST/AUTHENTICATED:

Commissioner Jeri Frangello-Anderson
Clerk of the Board

Commissioner Christine Neuffer
President of the Board

Passed by the Commission: DD MONTH 201X

Resolution Number: 2019-03

Submitted to WA DOR: _____



2019 Unclaimed Property Summary Detail Report

Tukwila Pool Metropolitan Park District

Check Date	Payee		Amount	Due Diligence Letter Sent	Response
06/05/2018	Trever	Bennett	\$ 136.61	05/31/2019	None
07/05/2017	Tristan	Rosellini	\$ 1.18	n/a	n/a
n/a	Stephanie	Adams	\$ 5.50	n/a	n/a
n/a	Ramesh	Addepalli	\$ 5.50	n/a	n/a
n/a	Abyan	Ahmed	\$ 52.00	n/a	n/a
n/a	Abdirahman	Ali	\$ 5.50	n/a	n/a
n/a	Ahmed	Ali	\$ 1.00	n/a	n/a
n/a	Samiullah	Babkharkil	\$ 4.13	n/a	n/a
n/a	Jennifer	Baily	\$ 6.00	n/a	n/a
n/a	Marie	Barbon	\$ 13.00	n/a	n/a
n/a	Sedle	Bekele	\$ 11.00	n/a	n/a
n/a	Dararath	BEng	\$ 11.00	n/a	n/a
n/a	Nardos	Bereket	\$ 11.00	n/a	n/a
n/a	Bryce	Billington	\$ 6.50	n/a	n/a
n/a	Renee	Birchfield	\$ 5.50	n/a	n/a
n/a	Tilli	Buchanan	\$ 6.50	n/a	n/a
n/a	Melanie	D'Arielli	\$ 44.00	n/a	n/a
n/a	Liz	Davis	\$ 13.00	n/a	n/a
n/a	Betty	Dessalegn	\$ 52.00	n/a	n/a
n/a	Anh	Do	\$ 5.50	n/a	n/a
n/a	Amber	Dreyer	\$ 13.00	n/a	n/a
n/a	Araceli	Escarzaga	\$ 42.00	n/a	n/a
n/a	Elizbeth	Flavors	\$ 12.00	n/a	n/a
n/a	Karen	France	\$ 6.50	n/a	n/a
n/a	Camerina	Garcia	\$ 6.50	n/a	n/a
n/a	Maria	Garcia	\$ 5.50	n/a	n/a
n/a	Guadalupe	Gaytan	\$ 5.50	n/a	n/a
n/a	Kimberly	Getchman	\$ 5.50	n/a	n/a
n/a	Adriana	Gonzales	\$ 11.00	n/a	n/a
n/a	Gloria	Gonzales	\$ 5.50	n/a	n/a
n/a	Narciso	Gonzalez	\$ 5.50	n/a	n/a
n/a	Ramesh	Gopalan	\$ 6.50	n/a	n/a
n/a	Gregg	Hansen	\$ 16.50	n/a	n/a
n/a	Emy	Haruo	\$ 6.50	n/a	n/a
n/a	Thomas	Hoang	\$ 5.50	n/a	n/a
n/a	Tiarra	Hodges	\$ 12.00	n/a	n/a
n/a	gretchen	holifield	\$ 26.00	n/a	n/a
n/a	Morales	Jose Victor	\$ 5.50	n/a	n/a
n/a	Mariyah	KaH	\$ 22.00	n/a	n/a
n/a	Gagan	Kaur	\$ 19.50	n/a	n/a
n/a	Vanessa	Keech	\$ 6.00	n/a	n/a
n/a	Ashu	Keto	\$ 22.75	n/a	n/a
n/a	Lynette	Koch	\$ 44.00	n/a	n/a
n/a	Tu	Le	\$ 11.00	n/a	n/a
n/a	Amy	Logan	\$ 6.00	n/a	n/a
n/a	Ngoc	Manivanh	\$ 5.50	n/a	n/a
n/a	Lidia	Martin	\$ 11.00	n/a	n/a
n/a	Caroline	Mburu	\$ 5.50	n/a	n/a

n/a	Galen	McGee	\$ 13.00	n/a	n/a
n/a	Jennifer	McManamon	\$ 5.50	n/a	n/a
n/a	Ana	Melendez	\$ 6.00	n/a	n/a
n/a	Ablelome	Mengstu	\$ 16.50	n/a	n/a
n/a	Nyah	Mercury-Spencer	\$ 12.00	n/a	n/a
n/a	Farhan	Mohamed	\$ 6.50	n/a	n/a
n/a	Abdulqadir	Mohammed	\$ 2.00	n/a	n/a
n/a	Summar	Montieth	\$ 16.50	n/a	n/a
n/a	Laura	Myhre	\$ 5.50	n/a	n/a
n/a	Nandini	Neerpeta	\$ 11.00	n/a	n/a
n/a	Duyen	Nguyen	\$ 6.00	n/a	n/a
n/a	My	Nguyen	\$ 22.00	n/a	n/a
n/a	Nina Ha	Nguyen	\$ 26.00	n/a	n/a
n/a	Thug	Nguyen	\$ 52.00	n/a	n/a
n/a	Josephine	Otino	\$ 5.50	n/a	n/a
n/a	Jenny	Pearson	\$ 5.50	n/a	n/a
n/a	Diem	Pham	\$ 11.00	n/a	n/a
n/a	SHARDAE	PITTS	\$ 22.00	n/a	n/a
n/a	Candice	Populus	\$ 26.00	n/a	n/a
n/a	Ranjith	Ramalingam	\$ 44.00	n/a	n/a
n/a	Jesus	Ramirez	\$ 5.50	n/a	n/a
n/a	Elvira	Rangel	\$ 5.50	n/a	n/a
n/a	Ilian	Raymundo Perez	\$ 12.00	n/a	n/a
n/a	Courtney	Reubin	\$ 5.50	n/a	n/a
n/a	Cheng	Saechao	\$ 13.00	n/a	n/a
n/a	Nancy	Saechao	\$ 11.00	n/a	n/a
n/a	Balvir	Sappal	\$ 13.00	n/a	n/a
n/a	Brian	Seigel	\$ 5.50	n/a	n/a
n/a	Gomathi	Shanmuganathan	\$ 5.50	n/a	n/a
n/a	Sugako	T. Sasaki	\$ 26.00	n/a	n/a
n/a	Anika	Thong	\$ 11.00	n/a	n/a
n/a	Em	Tran	\$ 5.50	n/a	n/a
n/a	Lin	Tran	\$ 51.00	n/a	n/a
n/a	Ghelettie	Tran-Correa	\$ 13.00	n/a	n/a
n/a	Carlito	Umali	\$ 6.50	n/a	n/a
n/a	Renee	Washington	\$ 11.00	n/a	n/a
n/a	Lam	Wattana	\$ 6.00	n/a	n/a
n/a	Jamie	Waud	\$ 26.00	n/a	n/a
n/a	Barbara	Welsh	\$ 5.50	n/a	n/a
n/a	Gau	Wendy	\$ 11.00	n/a	n/a
n/a	Sam	Whitman	\$ 18.00	n/a	n/a
n/a	Anna	Woods	\$ 6.50	n/a	n/a
n/a	Jennifer	Yager	\$ 12.00	n/a	n/a
			Total:	\$1328.17	



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**

FROM: Brad Harpin, Director of Aquatic Operations

DATE: October 14, 2019

SUBJECT: **2020 Proposed Rate Increases**

ISSUE

Consideration of various rate increases and the addition of a Summer Youth Pass to be applied beginning January 1, 2020.

FINANCIAL IMPACT

- Rate increases are necessary to accommodate for the new \$13.50 minimum wage and annual increases in expense lines.

BACKGROUND

- Minimum wage will increase from \$12.00 to \$13.50 on January 1, 2020.
- Increase in expense lines.
- To help mitigate rates increases to our local youth population. Summer Youth Pass is being proposed.

DISCUSSION

Review the recommended Summer Youth Pass and 2020 proposed rates.

RECOMMENDATION

It is recommended that the board review and approve the proposed 2020 rates and Summer Youth Pass as presented.

ATTACHMENTS

1. Proposed Rate Table – Drop-In & Pass Fees
2. Proposed Rate Table – Swim Lessons
3. Proposed Rate Table – Facility Rentals

Proposed Rate Table - Drop-In Pass Fees

	Resident		20.00%	Non Resident		20.00%
	2019 Current Rate	Difference	New Rate	2019 Current Rate	Difference	New Rate
Passes:						
Youth/Veteran/Senior						
10 Punch Pass (Lap/Open Swim)	\$28.00	\$5.60	\$33.50	\$29.25	\$5.85	\$35.25
10 Punch Water Exercise	\$42.75	\$8.55	\$51.50	\$45.00	\$9.00	\$54.00
1 Month	\$31.00	\$6.20	\$37.25	\$39.00	\$7.80	\$47.00
3 Month	\$73.00	\$14.60	\$87.75	\$92.00	\$18.40	\$110.50
12 Month	\$206.00	\$41.20	\$247.25	\$260.00	\$52.00	\$312.00
1 Month Family Pass	\$85.00	\$17.00	\$102.00	\$108.00	\$21.60	\$129.75
Summer Youth Pass	N/A	N/A	\$33.50	N/A	N/A	\$35.25

	2019 Current Rate	Difference	New Rate	2019 Current Rate	Difference	New Rate
Passes:						
Adult						
10 Punch Pass (Lap/Open Swim)	\$40.50	\$8.10	\$48.75	\$45.00	\$9.00	\$54.00
10 Punch Water Exercise	\$55.75	\$11.15	\$66.75	\$58.50	\$11.70	\$70.25
1 Month	\$43.00	\$8.60	\$51.75	\$54.00	\$10.80	\$65.00
3 Month	\$115.50	\$23.10	\$138.75	\$145.00	\$29.00	\$174.00
12 Month	\$339.00	\$67.80	\$407.00	\$426.00	\$85.20	\$511.25
1 Month Family Pass	\$85.00	\$17.00	\$102.00	\$108.00	\$21.60	\$129.75

	Resident		20.00%	Non Resident		20.00%
	2019 Current Rate	Difference	New Rate	2019 Current Rate	Difference	New Rate
Drop-In:						
Youth/Veteran/Senior						
Lap/Open/Family Swim/ Water Walk	\$3.25	\$0.65	\$4.00	\$3.25	\$0.65	\$4.00
Water Exercise	\$5.00	No Rate Change	\$5.00	\$5.00	No Rate Change	\$5.00
Special Events	\$3.25	\$0.65	\$4.00	\$3.25	\$0.65	\$4.00
No School Events	\$2.50	\$0.50	\$3.00	\$2.50	\$0.50	\$3.00

	2019 Current Rate	Difference	New Rate	2019 Current Rate	Difference	New Rate
Drop-In:						
Adult						
Lap/Open/Family Swim/ Water Walk	\$4.50	\$0.90	\$5.50	\$5.00	\$1.00	\$6.00
Water Exercise	\$6.50	No Rate Change	\$6.50	\$6.50	No Rate Change	\$6.50
Special Events	\$3.25	\$0.65	\$4.00	\$3.25	\$0.65	\$4.00
No School Events	\$2.50	\$0.50	\$3.00	\$2.50	\$0.50	\$3.00

Proposed Rate Table - Swim Lessons

Resident **20.00%**
 Non Resident **20.00%**

January 1, 2020 Proposed Rates
 January 1, 2020 Proposed Rates

	2019 PLR	Difference	2020 PLR	2019 PLR	Difference	2020 PLR
Parent-Tot (Saturdays) (4 Classes)	\$6.00	\$1.20	\$7.25	\$7.00	\$1.40	\$8.50
Womens Only (Sundays) (4 Classes)	\$6.00	\$1.20	\$7.25	\$7.00	\$1.40	\$8.50
Minnow & Shark 1, 2, 3 Super Strokes Pre-Comp	\$6.00	\$1.20	\$7.25	\$7.00	\$1.40	\$8.50
Private Swim Lessons (33% increase Resident) (20% Increase Non-Res)	\$30.00	\$10.00	\$40.00	\$40.00	\$8.00	\$48.00
Semi-Private Swim Lessons (Rates are charged per person)	\$20.00	\$4.00	\$24.00	\$25.00	\$5.00	\$30.00
Adult	\$6.00	\$1.20	\$7.25	\$7.00	\$1.40	\$8.50
Lifeguard Class Fees (fees include: fanny pack, whistle, pocket mask)	\$125.00	76%	\$220.00	\$150.00	67%	\$250.00

PLR = Per Lesson Rate

2020 PLR's have been rounded to the nearest \$0.25

Proposed Rate Table - Facility Rentals

	Resident		20.00%	Non Resident		20.00%
	2019 Current Rate	Difference	New Rate	2019 Current Rate	Difference	New Rate
Birthday Party Rentals						
3:00pm - 5:00pm ONLY (SAT)						
1-25 Swimmers	\$125.00	\$25.00	\$150.00	\$150.00	\$30.00	\$180.00
26-50 Swimmers	\$165.00	\$33.00	\$198.00	\$190.00	\$38.00	\$228.00
51-75 Swimmers	\$205.00	\$41.00	\$246.00	\$230.00	\$46.00	\$276.00
76-100 Swimmers	\$250.00	\$50.00	\$300.00	\$275.00	\$55.00	\$330.00
Party Booking Fee (One-Time Fee)	\$25.00	\$5.00	\$30.00	\$25.00	\$5.00	\$30.00
Water Slide Fee (Per Hour)	\$25.00	\$5.00	\$30.00	\$25.00	\$5.00	\$30.00

	Resident		20.00%	Non Resident		20.00%
	2019 Current Rate	Difference	New Rate	2019 Current Rate	Difference	New Rate
Lane Rentals						
Deep End - LT *6 lanes	\$36.00	\$7.20	\$43.25	\$60.00	\$12.00	\$72.00
Deep End - ST	\$36.00	\$7.20	\$43.25	\$60.00	\$12.00	\$72.00
Shallow End - LT *5 lanes	\$30.00	\$6.00	\$36.00	\$40.00	\$8.00	\$48.00
Shallow End - ST	\$30.00	\$6.00	\$36.00	\$40.00	\$8.00	\$48.00
Entire Pool - LT						
1-25 Swimmers	\$62.50	\$12.50	\$75.00	\$75.00	\$15.00	\$90.00
26-50 Swimmers	\$82.50	\$16.50	\$99.00	\$95.00	\$19.00	\$114.00
76-100 Swimmers	\$125.00	\$25.00	\$150.00	\$137.50	\$27.50	\$165.00
Swim Meet	\$87.50	\$17.50	\$105.00	\$112.50	\$22.50	\$135.00
Entire Pool - ST						
1-25 Swimmers	\$62.50	\$12.50	\$75.00	\$75.00	\$15.00	\$90.00
26-50 Swimmers	\$82.50	\$16.50	\$99.00	\$95.00	\$19.00	\$114.00
76-100 Swimmers	\$125.00	\$25.00	\$150.00	\$137.50	\$27.50	\$165.00
Swim Meet	\$87.50	\$17.50	\$105.00	\$112.50	\$22.50	\$135.00
Lane 1 - LT	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 1 - ST	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 2 - LT	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 2 - ST	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 3 - LT	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 3 - ST	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 4 - LT	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 4 - ST	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 5 - LT	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 5 - ST	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 6 - LT	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00
Lane 6 - ST	\$6.00	\$1.20	\$7.25	\$10.00	\$2.00	\$12.00

*Lane rental fees are based on half hour

*Shallow End fees are calculated on 5 lanes

*Deep end fees are calculated on 6 lanes

INFORMATIONAL MEMO

Page 1

TO: **Tukwila Pool Advisory Committee**
FROM: Commissioner Zaputil: TPMPD Finance Committee
DATE: October 14, 2019
SUBJECT: **2020 Draft Budget**

ISSUE

2020 Draft Budget input.

FINANCIAL IMPACT

Informational only- The TPMPD will need to approve a budget prior to 12/31/19

BACKGROUND

The TPMPD Finance Committee has begun the annual Budget Review process and is soliciting input from the TPMPD Board of Commissioners (BOC). The Finance Committee began drafting the 2020 Budget in July and have spent 4 meetings revising the drafts including soliciting and incorporating input from the Tukwila Pool Advisory Committee (TPAC).

DISCUSSION

The Finance Committee is presenting a working copy draft for preliminary input from the TPMPD BOC. The following timeline reflects the remaining 2020 Budget process:

- Oct. 28 Finance Committee Meeting- Review input and revise Budget.
- Nov.11 BOC Meeting- Further input and review
- Nov. Finance Committee Meeting- Prepare Final Draft
- Dec .9 BOC Meeting- propose Budget to BOC for review and adoption by 12/31/19

Some context notes that are notable while reviewing the draft 2020 TPMPD Budget Report:

- Column M shows the 1st Finance Committee Draft
- Column N shows the most recent Finance Committee Draft that includes updated property tax assumptions, proposed rate increases and expenditure reductions; and incorporating recommendations from TPAC.
- General Fund
 - Line 5 Income from Property Taxes reflects both a conservative increase of 1.5% in valuation and new construction¹
 - Line 11 and 238 for 2019 projected includes \$140,000 grant from King County for the pool liner (Income and expense of transferring out to CIP Lifecycle Fund)
 - Lines 18-25 and 31-33 reflects an assumption of rate increases- to be proposed at the Oct. BOC Meeting
 - Line 33- Long Term rentals- reflects expected reduction due to Kennedy Girls' team relocating to alternate pool
 - Lines 46 and 213 for Scholarship Funds brings allocations/expenses in line with rate increase assumptions
 - Line 145-161 Reflect the impact of the increase in minimum wage from \$12/hour to \$13.50/hour per Initiative 1433²

¹ Updated Property Tax valuation estimate received after the Sept. 23 Finance Committee Meeting indicates a significant increase of estimated property valuation- which will increase proposed revenue by approx. \$60,000- not included in proposed draft budget

² Lines 145-150 have sick pay incorporated

INFORMATIONAL MEMO

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- Line 152- Maintenance Worker position is proposed to remain unfilled (cost reduction measure)
- Line 166 includes replacement of swim table (tot dock)
- Line 173 reflects anticipated increase in pool chemical costs
- Line 180 reflects expected increase in processing fees
- Line 208 for 2018 actuals reflect additional maintenance projects completed from increased summer revenue
- **General Fund Draft Budget is currently reflecting a \$1,550.89 surplus**
- Capital Improvement Lifetime Replacement Fund (CIP)
 - Line 254 for 2019 projected includes \$140,000 grant from King County for the pool liner.

RECOMMENDATIONS

For informational purposes.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 08.31.2019	% of Budget	2018 Actuals 09.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Budget FC First Draft	2020 Budget Proposed Rate Increases	Notes
1															
2	Unrestricted Opening Balance	308.80.00		238,546.00	271,557.67	288,491.29	343,876.36	380,436.35	427,786.63			427,786.63	510,311.41	510,311.41	
3	Revenues														
4	General Property Tax														
5	Real and Personal Property Tax	311.10.00		862,277.00	894,556.71	918,571.00	960,162.17	1,008,584.00	558,411.16	55.37%	432,335.98	990,747.14	1,008,584.00	1,033,500.00	
6			Total 311 General Property Tax	862,277.00	894,556.71	918,571.00	960,162.17	1,008,584.00	558,411.16		432,335.98	990,747.14	1,008,584.00	1,033,500.00	
7	Local Retail Sales & Use Taxes														
8	Sales Tax Collected	313.11.00	10% of Taxable sales	5,453.00	7,389.04	7,555.00	7,398.95	7,450.00	4,997.48	67.08%	2,040.51	7,132.68	6,800.00	8,070.00	
9			Total 313 Local Retail Tax	5,453.00	7,389.04	7,555.00	7,398.95	7,450.00	4,997.48		2,040.51	7,132.68	6,800.00	8,070.00	
10	Local Grants, Entitlements and Other Payments														
11	Local Grants	337.00.10	King County Youth and Amateur Sports Grant	-	-	-	-	-	-		-	140,000.00	-	-	
12			Total 337 Local Grants									140,000.00			
13	Merchandise														
14	Taxed Merchandise (Taxable)	341.70.10	Bottled drinks, gear, shampoo, etc.	3,000.00	2,689.15	3,000.00	4,082.95	4,000.00	3,411.86	85.30%	1,130.23	4,542.09	4,500.00	4,500.00	
15	Untaxed Merchandise (Non-taxable)	341.70.20		1,900.00	2,962.01	2,000.00	2,818.30	3,500.00	2,433.36	69.52%	656.05	3,089.41	3,000.00	3,000.00	
16			Total 341 Merchandise	4,900.00	5,651.16	5,000.00	6,901.25	7,500.00	5,845.22		1,786.28	7,631.50	7,500.00	7,500.00	
17	Cultural and Recreation														
18	Activity Fees - General Passes (Taxable)	347.30.10		22,500.00	21,524.26	24,200.00	28,239.24	25,000.00	20,825.06	83.30%	9,214.04	30,039.10	25,000.00	30,000.00	
19	Activity Fees - General Admissions (Taxable)	347.30.20		27,000.00	36,576.41	38,500.00	34,938.38	36,500.00	21,923.61	60.06%	7,586.86	29,510.47	31,500.00	37,800.00	
20	Activity Fees - Special Events (Taxable)	347.30.30		1,600.00	2,124.73	2,200.00	2,086.47	2,500.00	1,555.95	62.24%	564.19	2,120.14	2,000.00	2,400.00	
21	Program Fees - Swim Classes/Instruction (Non-taxable)	347.60.10		93,000.00	65,973.68	60,000.00	88,362.60	85,000.00	75,721.18	89.08%	14,398.50	90,119.68	85,000.00	102,000.00	
22	Program Fees - Exercise Classes (Non-taxable)	347.60.20		800.00	415.00	300.00	3,122.25	6,400.00	1,873.00	29.27%	967.50	2,840.50	3,500.00	3,500.00	
23	Program Fees - Lifeguard Classes (Non-taxable)	347.60.30		1,000.00	880.00	1,250.00	1,565.00	3,750.00	110.00	2.93%	340.00	450.00	2,000.00	2,400.00	
24	Other Fees - pass through to Red Cross (Non-taxable)	347.90.00	Patrons Lifeguard Class Certification	300.00	105.00	350.00	385.00	350.00	35.00	10.00%	70.00	105.00	770.00	924.00	
25	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	TV, Brochure, Banners				1,205.00	300.00	135.00	45.00%	30.00	180.00	200.00	240.00	
26			Total 347 Cultural and Recreation	146,200.00	127,599.08	126,800.00	159,903.94	159,800.00	122,178.80		33,171.09	155,364.89	149,970.00	179,264.00	
27	Interest														
28	Interest and Other Earnings	361.10.00	CIP Fund Interest Reported on CIP Fund Budget	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	6,954.25	89.16%	4,644.44	11,598.69	7,800.00	7,800.00	
29			Total 361 Interest	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	6,954.25		4,644.44	11,598.69	7,800.00	7,800.00	
30	Rents, Leases and Concessions														
31	Rentals - Short-Term, One-time (Taxable)	362.40.10		3,000.00	8,002.31	7,150.00	4,295.69	6,500.00	2,852.28	43.88%	1,771.82	4,624.10	5,000.00	6,000.00	
32	Equipment and Locker Rentals (Taxable)	362.40.20		1,200.00	985.96	500.00	407.26	-	-		105.45	-	-	-	
33	Rentals - Long-Term/Contracted (Non-Taxable)	362.40.30		50,000.00	96,273.35	83,950.00	85,171.00	89,000.00	72,731.00	81.72%	32,571.00	105,302.00	90,000.00	99,000.00	
34			Total 362 Rents, Leases and Concessions	54,200.00	105,261.62	91,600.00	89,873.95	95,500.00	75,583.28		34,448.27	109,926.10	95,000.00	105,000.00	
35	Contributions from Private Sources														
36	Cash Donations (Non-taxable)	367.10.10		250.00	755.00	200.00	179.10	250.00	226.53	90.61%	114.90	341.43	250.00	250.00	
37	Gifts In-Kind (Non-taxable)	367.10.20		-	-	-	-	-	-		-	-	-	-	
38	Grant Revenue Swim Lessons	367.10.30		-	-	10,000.00	10,000.00	-	258.00		-	4,993.00	3,000.00	3,000.00	
39	Grant Revenue Junior Guard	367.10.40		-	-	5,000.00	5,000.00	-	-		-	-	-	-	
40	Grant Revenue Misc. Overhead	367.10.50		-	-	5,000.00	5,000.00	-	-		-	-	-	-	
41			Total 367 Contributions	250.00	755.00	20,200.00	20,179.10	250.00	484.53		114.90	5,334.43	3,250.00	3,250.00	
42	Miscellaneous Revenue														
43	Unapplied Cash Income (Account Credit)	369.00.10	Provide customer information		53.27		-		120.00		(16.50)				
44	Deposit Over / Short	369.80.00			11.31		11.15		77.84		(14.80)				
45	Other Miscellaneous Revenue	369.91.00	provide detail if used		(362.43)				-		-				
46	Scholarship Funds Applied	369.91.10		10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	8,044.50	80.45%	2,810.00	10,000.00	10,000.00	12,000.00	
47	Adult Free Passes Applied	369.91.20		60.00	-										
48	Youth Free Passes Applied	369.91.30		300.00	9.00										
49	Discounts Applied	369.91.40	includes staff food discounts		(44.00)				(837.96)		-	(1,235.76)	(1,200.00)	(1,200.00)	
50	Gift Certificates	369.91.50			322.00										
51			Total 369 Miscellaneous Revenue	10,360.00	7,334.07	10,000.00	7,920.15	10,000.00	7,404.38		2,778.70	8,764.24	8,800.00	10,800.00	
52	Sales of Capital Assets														
53	Sales of Capital Assets	395.10.00		-	272.73		13.64	-	490.91		-	490.91	-	-	
54			Total 395 Sale of Capital Assets	-	272.73	-	13.64	-	490.91		-	490.91	-	-	
55	Nonrevenue Transfers In														
56	Transfers In from Capital Improvement Fund	397.00.10		-	-	-	-	-	-		-	-	-	-	
57			Total 397 Transfers-In	-	-	-	-	-	-		-	-	-	-	
58	Prior Period Adjustment(s)														
59	Budget Report Revenue Adjustment	388.10.00	EOY adjustment to the Budget Report balance	-	-	-	9,606.15	-	-		-	-	-	-	
60			Total 388 Prior Period Adjustment(s)	-	-	-	9,606.15	-	-		-	-	-	-	
61			Total Revenue	1,086,140.00	1,154,047.26	1,184,226.00	1,272,852.94	1,296,884.00	782,350.01		511,320.17	1,436,990.58	1,287,704.00	1,355,184.00	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 08.31.2019	% of Budget	2018 Actuals 09.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Budget FC First Draft	2020 Budget Proposed Rate Increases	Notes
62	Expenditures														
63	Board Expenditures														
64	BOC Stipend	576.20.100.10.00	5 @ \$128 per meeting x 15 meetings (regular and retreat)	5,130.00	5,130.00	5,130.00	4,000.00	9,600.00	2,346.00	24.44%	1,408.00	3,754.00	9,600.00	9,600.00	
65	BOC Supplies														
66	BOC Office Supplies	576.20.100.30.10	business cards, etc.	100.00	-	100.00	71.30	100.00	-	0.00%	-	50.00	100.00	100.00	
67	BOC Equipment	576.20.100.30.20	Gavel, nameplates, Frames, etc.	100.00	18.68	100.00	46.22	500.00	-	0.00%	-	350.00	500.00	500.00	
68	BOC Meeting Food	576.20.100.30.30	retreat	250.00	102.07	250.00	149.80	250.00	74.37	29.75%	-	74.37	250.00	250.00	
69	BOC Services														
70	Consultant Fees	576.20.100.40.10		500.00	-	300.00	-	300.00	-	0.00%	-	-	300.00	300.00	
71	Transcription Services	576.20.100.40.20		5,400.00	3,238.00	750.00	-	750.00	-	0.00%	-	-	500.00	100.00	
72	Meeting Site Rental	576.20.100.40.30		600.00	-	600.00	1,565.00	600.00	555.00	92.50%	210.00	765.00	1,000.00	1,000.00	
73	Public Records Request	576.20.100.40.40		500.00	-	500.00	-	500.00	-	0.00%	-	-	500.00	500.00	
74	Travel (BOC non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	200.00	-	100.00	-	100.00	-	0.00%	-	-	100.00	100.00	
75	BOC Development														
76	Travel/Transportation (BOC Development)	576.20.100.40.61	For development purposes only	200.00	43.60	200.00	-	200.00	-	0.00%	-	-	200.00	150.00	
77	Tuition/Registration Fees (BOC Development)	576.20.100.40.62		650.00	-	650.00	-	650.00	-	0.00%	-	-	650.00	650.00	
78	BOC Notices/Ads	576.20.100.40.70	For posting legal notices or DA position	200.00	135.00	200.00	-	200.00	-	0.00%	-	-	200.00	200.00	
79	BOC Intergovernmental Costs														
80	Election Costs	576.20.100.50.10	billed in 2020 for the 2019 election cycle	-	-	6,000.00	9,174.11	-	-	-	-	-	14,200.00	14,200.00	
81	Total 576.20.100 Board Expenditures				13,830.00	8,667.35	14,880.00	15,006.43	13,750.00	2,975.37		1,618.00	4,993.37	28,100.00	27,650.00
82	Executive Expenditures														
83	Executive Salaries & Wages														
84	Executive Director/District Administrator Wages	576.20.200.10.10		46,456.00	36,890.94	37,740.00	36,393.49	33,100.00	24,923.50	75.30%	12,956.07	37,879.57	40,560.00	39,060.00	
85	Other Taxable Compensation (Exec. Benefit Stipend)	576.20.200.10.20		6,968.00	5,272.48	5,661.00	4,559.42	4,965.00	3,495.53	70.40%	1,086.95	4,582.48	6,084.00	5,859.00	
86	Executive Personnel Benefits														
87	Non-Taxable Benefits														
88	FICA	576.20.200.20.11	Included in Pool Personnel Benefits	4,087.00	-	-	-	-	-	-	-	-	-	-	
89	Unemployment	576.20.200.20.12		2,420.00	-	-	-	-	-	-	-	-	-	-	-
90	L & I	576.20.200.20.13		122.00	-	-	-	-	-	-	-	-	-	-	-
91	Executive Development														
92	Travel/Transportation (Exec. Development)	576.20.200.40.11	For development purposes only	70.00	43.25	150.00	42.12	150.00	-	0.00%	-	-	150.00	150.00	
93	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12		500.00	380.00	500.00	-	500.00	659.00	131.80%	-	659.00	500.00	500.00	
94	Travel (Exec. non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	200.00	-	200.00	11.34	200.00	-	0.00%	-	-	200.00	200.00	
95	Total 576.20.200 Executive Expenditures				60,823.00	42,586.67	44,251.00	41,006.37	38,915.00	29,078.03		14,043.02	43,121.05	47,494.00	45,769.00

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 08.31.2019	% of Budget	2018 Actuals 09.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Budget FC First Draft	2020 Budget Proposed Rate Increases	Notes
1															
96	Shared Expenditures														
97	Shared Salary & Wages														
98	Bookkeeper Wages	576.20.300.10.10		7,500.00	11,099.13	12,500.00	19,634.67	21,840.00	8,228.07	37.67%	8,214.20	16,442.27	21,320.00	21,320.00	
99	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	-	-	1,242.42	3,276.00	1,234.22	37.67%	1,232.15	2,466.37	3,198.00	3,198.00	
100	Non-Taxable Benefits														
101	FICA	576.20.300.20.11		575.00	-										
102	Unemployment	576.20.300.20.12	Included in Pool Personnel Benefits	450.00	-										
103	L & I	576.20.300.20.13		70.00	-										
104	Shared Supplies/Equipment														
105	Office/Computer Supplies/Equipment (consumable)														
106	Office Supplies (consumables)	576.20.300.30.11	desk supplies, planners, deposit slips, batteries	1,000.00	1,325.25	1,500.00	1,147.92	1,500.00	744.38	49.63%	243.15	987.53	1,500.00	1,000.00	
107	Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	800.00	555.88	550.00	531.09	1,000.00	268.02	26.80%	74.07	342.09	1,000.00	1,000.00	
108	Office/Computer Supplies/Equipment (non-														
109	Office Equipment (non-consumables)	576.20.300.30.13	includes sign stands, furniture, staplers, etc.	1,000.00	475.91	1,000.00	5,239.84	3,000.00	1,257.26	41.91%	2,209.73	3,466.99	3,000.00	3,000.00	
110	Computer Equipment (replacement)	576.20.300.30.14		1,000.00	2,007.41	2,500.00	4,617.05	1,000.00	-	0.00%	63.25	63.25	2,000.00	2,000.00	
111	Shared Services														
112	IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	1,000.00	2,138.42	4,000.00	3,755.06	4,000.00	815.05	20.38%	613.56	1,428.61	4,000.00	3,500.00	
113	Legal Services	576.20.300.40.20		10,000.00	5,912.00	8,000.00	2,446.00	6,000.00	1,188.00	19.80%	648.00	1,836.00	6,000.00	5,500.00	
114	Communication Services														
115	Telephone	576.20.300.40.31	Personal Mobile Device Stipend (per Policy 560)	-	-		200.00		400.00		200.00	650.00	600.00	600.00	
116	Postage	576.20.300.40.32		200.00	137.20	200.00	224.48	300.00	161.20	53.73%	49.75	280.00	310.00	310.00	
117	Website & Email hosting	576.20.300.40.33	Rackspace & Dreamhost	1,300.00	1,312.88	1,500.00	1,576.40	1,500.00	1,794.20	119.61%	-	1,795.00	1,825.00	1,825.00	
118	Internet/VoIP Phones	576.20.300.40.34	Intermedia, Comcast	7,750.00	7,594.98	7,500.00	4,864.63	4,200.00	2,597.57	61.85%	1,291.07	3,888.64	4,000.00	4,000.00	
119	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office (\$250), Adobe DC (\$200), When to Work (\$360), McAfee (\$40)	1,500.00	956.66	1,600.00	1,226.17	1,700.00	486.95	28.64%	265.96	752.91	1,700.00	1,700.00	
120	Advertising/Posting Fees (DOAO)	576.20.300.40.36	For posting DOAO position only	200.00	329.00	200.00	-	200.00	-	0.00%	-	-	200.00	200.00	
121	Printing & Copying Services	576.20.300.40.37	Sharp Lease & other non-program printing services	4,700.00	5,471.59	5,500.00	5,126.86	5,500.00	3,427.54	62.32%	1,431.39	4,858.93	5,000.00	5,000.00	
122	Bank Charges	576.20.300.40.40	CIP Fund Charges Reported on CIP Fund Budget	2,300.00	343.60	800.00	(743.47)	500.00	346.23	69.25%	(599.51)	450.00	500.00	500.00	
123	Payroll Services	576.20.300.40.50	\$5614.60 year \$60.50 timeclock, \$230/month	5,000.00	5,235.27	6,000.00	5,024.92	6,000.00	5,318.87	88.65%	1,748.52	7,067.39	7,000.00	8,000.00	
124	Membership Dues	576.20.300.40.60	Annual: WRPA \$1250, MRSC Rosters \$135, Amazon Prime \$140, ARC \$300, WAPRO \$25	1,000.00	1,168.26	1,000.00	775.00	2,000.00	1,900.90	95.05%	-	1,900.90	1,900.00	1,900.00	
125	Miscellaneous Services	576.20.300.40.70		500.00	-	500.00	-	200.00	-	0.00%	-	-	200.00	200.00	
126	Risk Management Services														
127	Security & Fire Alarm	576.20.300.40.81	Monitoring \$100/month = \$1080, Yearly Inspection \$320	4,200.00	2,462.39	2,500.00	2,383.83	2,900.00	6,176.44	212.98%	360.00	6,536.44	3,000.00	3,000.00	
128	Pest Control	576.20.300.40.82	Orkin - quarterly \$165.51 total \$662.04	700.00	576.55	700.00	851.36	700.00	498.78	71.25%	252.86	751.64	700.00	700.00	
129	Insurance	576.20.300.40.83	WCIA - Travelers	12,612.00	13,170.00	14,000.00	11,176.00	17,500.00	12,500.00	71.43%	-	12,500.00	15,000.00	14,500.00	
130	Fingerprinting (WSP)	576.20.300.40.84	*2020 - \$71.25 + \$10 fingerprinting x 20 people	800.00	385.00	900.00	890.00	1,250.00	942.75	75.42%	355.00	1,297.75	1,625.00	1,625.00	
131	Financial Services														
132	Accounting Services (Independent)	576.20.300.40.91	Independent		-										
133	CPA Services	576.20.300.40.92		10,000.00	6,627.50	8,000.00	4,300.00	6,000.00	1,367.75	22.80%	234.00	1,601.75	6,000.00	4,500.00	
134	Software Programs (financial)	576.20.300.40.93	QuickBooks Online Subscription \$50/month = \$600	500.00	150.00	500.00	225.00	500.00	195.00	39.00%	-	600.00	600.00	600.00	
135	Shared Intergovernmental Services														
136	External Taxes and Operating Assessments	576.20.300.50.10	include description	1,000.00	-				-						
137	Washington Business License	576.20.300.50.20		-	-		19.00		-						
138	Tukwila Business License	576.20.300.50.30		-	-				-						
139	Annual Permits	576.20.300.50.40	King Co Health	600.00	593.00	650.00	593.00	650.00	612.00	94.15%		612.00	650.00	650.00	
140	Interlocal Agreements	576.20.300.50.50		-	-										
141	State Audit	576.20.300.50.60	travel status	13,500.00	2,606.09	-	5,415.70	8,000.00	-	0.00%	1,188.75	8,000.00	-	-	
142	Total 576.20.300 Shared Expenditures			91,757.00	72,633.97	82,100.00	82,742.93	101,216.00	52,461.18		20,075.90	80,576.46	92,828.00	90,328.00	

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143	Swimming Pool Expenditures														
144	Swimming Pool Salaries and Wages														
145	Lifeguard Wages	576.20.400.10.10		96,000.00	108,028.79	126,450.00	129,910.22	182,015.00	96,780.18	53.17%	42,363.77	139,143.95	190,000.00	190,000.00	
146	Instructor Wages	576.20.400.10.20		52,000.00	41,251.52	42,500.00	60,522.58	51,000.00	38,694.00	75.87%	18,562.61	57,256.61	61,000.00	61,000.00	
147	Water Exercise Instructor Wages	576.20.400.10.25		-	-	-	551.50	4,000.00	3,250.63	81.27%	551.50	3,802.13	7,200.00	7,200.00	
148	Head Guard Wages	576.20.400.10.30		-	-	-	-	-	-	-	-	-	-	-	
149	Director of Aquatic Operations Salary	576.20.400.10.40		55,000.00	47,711.48	66,734.00	66,559.98	68,726.00	49,906.83	72.62%	22,360.00	72,266.83	72,000.00	72,000.00	
150	Assistant Aquatics Manager Wages	576.20.400.10.50		75,000.00	80,564.74	89,000.00	105,707.03	124,280.00	81,402.79	65.50%	40,684.36	122,087.15	128,000.00	120,000.00	
151	Front Desk Wages	576.20.400.10.60		44,000.00	34,254.08	50,100.00	29,238.93	30,000.00	18,129.39	60.43%	8,909.05	27,038.44	40,000.00	40,000.00	
152	Maintenance Worker Wages	576.20.400.10.65		-	-	-	-	13,000.00	-	0.00%	-	-	13,000.00	-	
153	Overtime Wages	576.20.400.10.70		-	14,532.98	7,500.00	6,249.25	7,500.00	2,627.61	35.03%	1,656.65	4,284.26	6,500.00	5,000.00	
154	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	-	-	-	5,868.12	-	-	9,500.00	10,182.00	10,182.00	
155	Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80		19,500.00	19,512.44	23,500.00	24,920.45	28,951.00	18,861.88	65.15%	9,181.06	29,153.10	30,000.00	28,800.00	
156	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90		-	37.34	-	-	-	-	-	-	-	-	-	
157	Swimming Pool Personnel Benefits														
158	Non-Taxable Benefits														
159	FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	26,124.00	31,022.68	35,711.35	37,560.96	44,236.35	27,222.65	61.54%	13,056.12	39,501.16	47,526.54	45,581.53	
160	Unemployment	576.20.400.20.12	TPMPD's contribution (3.5% up to \$47,300)	18,178.00	12,764.03	25,674.83	9,998.77	20,238.86	8,409.64	41.55%	2,924.94	18,072.43	21,744.17	20,854.30	
161	L&I	576.20.400.20.13	TPMPD's contribution	9,500.00	8,597.08	15,000.00	13,151.85	15,000.00	11,665.77	77.77%	4,405.89	15,000.00	15,000.00	15,000.00	
162	Other Benefits (non-cash)	576.20.400.20.20		-	-	-	-	-	-	-	-	-	-	-	
163	Swimming Pool Supplies														
164	Program Supplies and Equipment														
165	Exercise Classes Supplies & Equipment	576.20.400.30.11	foam dumbbells \$20x10	200.00	139.80	200.00	318.17	300.00	93.83	31.28%	-	93.83	300.00	300.00	
166	Swim Classes/Instruction Supplies & Equipment	576.20.400.30.12	youth kick boards, noodles, floatation bars, dive toys, swim platform	1,200.00	412.20	500.00	736.74	800.00	2,189.00	273.63%	-	2,189.00	3,500.00	3,500.00	
167	Special Events Supplies & Equipment	576.20.400.30.13	food, inflatables, games supplies, wristbands	1,400.00	2,469.67	2,400.00	2,810.34	3,000.00	1,761.79	58.73%	857.70	2,619.49	3,000.00	3,000.00	
168	Staff Uniforms Supplies & Equipment	576.20.400.30.14	shirts, swimsuits, hip packs, badges, lanyards, whistles, polo shirts	1,700.00	1,807.39	2,500.00	2,150.43	2,000.00	1,945.65	97.28%	902.34	2,847.99	4,000.00	4,000.00	
169	Safety Supplies & Equipment	576.20.400.30.15	life jackets, first aid supplies, biohazard supplies, rescue tubes	1,700.00	3,119.56	2,500.00	3,782.30	1,740.00	813.51	46.75%	1,461.42	2,274.93	2,100.00	2,100.00	
170	Lifeguard Class Supplies & Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes	-	156.44	150.00	235.52	100.00	61.29	61.29%	-	61.29	200.00	200.00	
171	Drop In/Open Swim Supplies & Equipment	576.20.400.30.17	kickboards, fins, wristbands, foam boats	-	243.22	500.00	2,591.56	500.00	95.00	19.00%	2,109.51	2,204.51	570.00	570.00	
172	Maintenance and Repairs Supplies														
173	Pool Chemicals Supplies & Equipment	576.20.400.30.21	Airgas, Orca Pacific, The Pool Guy Plus	11,000.00	10,574.12	14,000.00	10,989.69	10,000.00	8,346.42	83.46%	4,538.14	12,884.56	11,500.00	15,000.00	
174	Janitorial Supplies & Equipment	576.20.400.30.22		6,000.00	9,574.70	8,000.00	10,584.60	11,000.00	4,441.08	40.37%	2,837.91	7,278.99	12,100.00	12,100.00	
175	Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	1,500.00	2,353.81	6,000.00	10,541.74	5,000.00	1,596.39	31.93%	5,638.77	7,235.16	5,000.00	5,000.00	
176	Landscaping Supplies & Equipment	576.20.400.30.24	ice melt, lawn repair chemicals, plants, bark	500.00	812.92	2,000.00	54.20	1,000.00	138.64	13.86%	-	138.64	1,500.00	1,000.00	
177	Resale Inventory	576.20.400.30.30		2,600.00	3,494.40	3,500.00	5,011.34	5,000.00	2,945.75	58.92%	1,134.32	4,080.07	5,500.00	5,500.00	
178	Miscellaneous Supplies & Equipment	576.20.400.30.40	Include description	200.00	283.85	200.00	49.83	200.00	74.68	37.34%	-	74.68	200.00	200.00	
179	Swimming Pool Services														
180	Transaction Services/Merchant Fees	576.20.400.40.10	CivicRec, Credit Card processing fees	6,500.00	7,577.47	9,000.00	9,599.39	11,220.00	7,463.99	66.52%	2,769.76	16,871.79	14,039.60	15,316.52	
181	Translation Services	576.20.400.40.20		500.00	-	300.00	-	500.00	-	0.00%	-	-	500.00	500.00	
182	Grant Translation	576.20.400.40.21		-	-	500.00	-	-	-	-	-	-	-	-	
183	Advertising & Promotion														
184	Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochure design	2,000.00	780.00	2,000.00	2,470.00	2,000.00	1,380.00	69.00%	660.00	2,040.00	2,200.00	2,200.00	
185	Printing & Copying (A&P)	576.20.400.40.32	For brochures, banners, etc.	4,000.00	3,564.38	4,000.00	4,657.19	4,000.00	2,488.27	62.21%	2,042.79	4,531.06	5,000.00	5,000.00	
186	Advertising/Posting Fees (A&P)	576.20.400.40.33	Assistant Manager position & program promotion only	800.00	228.00	800.00	1,037.96	1,000.00	758.39	75.84%	-	758.39	1,250.00	1,000.00	
187	Promotional giveaways	576.20.400.40.34	program promotion only	800.00	40.51	500.00	-	500.00	17.97	3.59%	-	17.97	600.00	500.00	
188	Outreach & Marketing Services	576.20.400.40.35	additional services as needed	4,000.00	600.00	2,000.00	387.56	2,000.00	-	0.00%	-	-	4,000.00	3,000.00	
189	Grant Marketing	576.20.400.40.36		-	-	1,700.00	153.57	-	-	-	-	-	-	-	
190	Grant Overhead	576.20.400.40.37		-	-	2,800.00	825.43	-	-	-	-	-	-	-	
191	Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment, Indeed	-	-	1,000.00	1,328.94	1,500.00	505.74	33.72%	-	505.74	1,500.00	1,500.00	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 08.31.2019	% of Budget	2018 Actuals 09.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Budget FC First Draft	2020 Budget Proposed Rate Increases	Notes
192	Staff Development														
193	Travel/Transportation (Staff Development)	576.20.400.40.41	For pool and shared staff only	-	189.62	400.00	1,352.03	1,000.00	-	0.00%	620.82	620.82	1,000.00	1,000.00	
194	Tuition/Registration Fees (Staff development)	576.20.400.40.42	Staff certifications, Management training, includes Shared staff development	4,500.00	1,568.08	2,000.00	2,746.14	3,500.00	1,929.40	55.13%	379.50	2,308.90	4,000.00	4,000.00	
195	Rentals and Leases														
196	Equipment Rentals	576.20.400.40.51		500.00	-		-		-		-				
197	Facility Ground Lease	576.20.400.40.52	TSD ILA executed 07.11.2017	11,497.00	-										
198	Utilities														
199	Electrical (Utilities)	576.20.400.40.61		16,000.00	15,996.92	17,600.00	16,219.91	19,000.00	11,558.75	60.84%	5,114.04	16,672.79	19,000.00	19,000.00	
200	Gas (Utilities)	576.20.400.40.62		49,000.00	48,948.96	58,000.00	42,364.04	50,000.00	25,883.21	51.77%	10,569.07	36,452.28	50,000.00	48,000.00	
201	Water (Utilities)	576.20.400.40.63		5,100.00	6,474.42	6,500.00	5,908.14	7,000.00	4,542.40	64.89%	1,657.77	6,200.17	7,500.00	7,500.00	
202	Sewer (Utilities)	576.20.400.40.64		4,200.00	1,186.46	1,500.00	704.35	1,500.00	488.65	32.58%	235.40	724.05	1,500.00	1,500.00	
203	Garbage Collection (Utilities)	576.20.400.40.65		1,000.00	-	1,000.00	-	1,000.00	-	0.00%	-	-	1,000.00	1,000.00	
204	Storm Drain (Utilities)	576.20.400.40.66		-	-										
205	Other (Utilities)	576.20.400.40.67		-	-										
206	Repairs and Maintenance Services														
207	Maintenance/Janitorial Services	576.20.400.40.71			-										
208	Facility Repairs/Maintenance Services	576.20.400.40.72	HVAC, Plumbing, Doors, Walls, Floors, Electrical	20,000.00	31,799.21	40,000.00	62,912.49	30,000.00	18,068.52	60.23%	49,209.77	67,278.29	50,000.00	50,000.00	
209	Equipment Repairs/Maintenance Services	576.20.400.40.73		4,000.00	21,227.84	21,000.00	13,950.56	37,112.00	12,816.82	34.54%	3,986.21	16,803.03	25,000.00	25,000.00	
210	Landscaping/Groundskeeping Services	576.20.400.40.74			-										
211	Travel (Staff non-development)	576.20.400.40.80	Mileage, ferrics, parking, gas, etc.	200.00	21.04	200.00	110.96	200.00	-	0.00%	-	-	200.00	200.00	
212	Miscellaneous Services														
213	Scholarship Funds Expensed	576.20.400.40.91		10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	8,044.50	80.45%	2,810.00	10,000.00	10,000.00	12,000.00	
214	Red Cross	576.20.400.40.92	Non-staff Certification fees (LG Class)	780.00	350.00	350.00	324.00	350.00	305.00	87.14%	-	305.00	770.00	924.00	
215	Aerobics Partner	576.20.400.40.93					1,275.00	2,400.00	350.00	14.58%	525.00	875.00	-	-	
216	Other Services	576.20.400.40.94	Record all misc. in detail for future budgeting	500.00	-										
217	Adult Free Passes	576.20.400.40.95			60.00										
218	Youth Free Passes	576.20.400.40.96		300.00	9.00										
219	Discounts Applied	576.20.400.40.97			-										
220	Gift Certificates	576.20.400.40.98			322.00										
221	Total 576.20.400 Swimming Pool Expenditures			569,539.00	581,948.07	707,770.17	710,464.64	815,369.21	483,924.13		264,716.19	764,054.47	890,682.31	867,228.35	
222	Sales Tax														
223	Sales Tax Paid	586.00.300.00.00		5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	4,914.83	65.97%	2,421.87	7,132.68	6,800.00	8,070.00	
224	Total 586.00.300 Sales Tax			5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	4,914.83		2,421.87	7,132.68	6,800.00	8,070.00	
225	Debt Service Principle														
226	City Bridge Loan (Principle)	591.76.300.70.10	Monthly billing, payoff date: 05/2023	107,826.00	107,825.66	110,002.05	110,002.05	112,222.37	74,565.47	66.44%	36,911.87	112,222.37	114,487.50	114,487.50	
227	Loans and Bonds (Principle)	591.76.300.70.20	Bi-Annual Billing, payoff date 12/2022	96,428.00	96,427.85	99,195.63	99,195.63	97,521.42	48,277.93	49.50%	49,948.70	97,521.42	101,461.29	101,461.29	
228	Total 591.76.300 Debt Service Principle			204,254.00	204,253.51	209,197.68	209,197.68	209,743.79	122,843.40		86,860.57	209,743.79	215,948.79	215,948.79	
229	Debt Service Interest														
230	City Bridge Loan (Interest)	592.76.300.80.10		13,632.00	13,632.10	11,455.71	11,455.71	9,235.39	6,406.37	69.37%	3,574.05	9,235.39	6,970.26	6,970.26	
231	Loans and Bonds (Interest)	592.76.300.80.20		16,702.00	16,702.15	13,934.37	13,934.37	15,608.58	8,287.07	53.09%	6,616.30	15,608.58	11,668.71	11,668.71	
232	Total 592.76.300 Debt Service Interest			30,334.00	30,334.25	25,390.08	25,390.08	24,843.97	14,693.44		10,190.35	24,843.97	18,638.97	18,638.97	
233	Park Facility Improvements and New Construction														
234	CIP Supplies	595.76.300.30.00	Reported below: 2019 Capital Improvement Project/Lifetime Replacement Fund Budget												
235	CIP Services	595.76.300.40.00		15,000.00											
236	Total 595.76.300 Park Facility Improvements (CIP)			15,000.00	-	-	-	-	-	-	-	-	-	-	
237	Transfers Out														
238	Transfers Out to Capital Improvement Fund	597.00.300.00.10	80K + Grant Revenue for CIP Project	85,000.00	133,305.00	80,000.00	97,633.20	80,000.00	-	0.00%	97,633.20	220,000.00	80,000.00	80,000.00	
239	Total 597.00.300 Transfers Out			85,000.00	133,305.00	80,000.00	97,633.20	80,000.00	-		97,633.20	220,000.00	80,000.00	80,000.00	
240	Total Expenditures			1,075,990.00	1,081,728.57	1,171,143.93	1,188,942.67	1,291,287.97	710,890.38		497,559.10	1,354,465.79	1,380,492.07	1,353,633.11	
241															
242	Opening Balance			238,546.00	271,557.67	288,491.29	343,876.36	380,436.35	427,786.63			427,786.63	510,311.41	510,311.41	
243	Total Revenue			1,086,140.00	1,154,047.26	1,184,226.00	1,272,852.94	1,296,884.00	782,350.01			1,436,990.58	1,287,704.00	1,355,184.00	
244	Total Expenditures			(1,075,990.00)	(1,081,728.57)	(1,171,143.93)	(1,188,942.67)	(1,291,287.97)	(710,890.38)			(1,354,465.79)	(1,380,492.07)	(1,353,633.11)	
245	Ending Balance			248,696.00	343,876.36	301,573.36	427,786.63	386,032.38	499,246.26			510,311.41	417,523.34	511,862.31	
246	Net Income (Total Revenue less Total Expenditures)			10,150.00	72,318.69	13,082.07	83,910.27	5,596.03	71,459.63			82,524.78	(92,788.07)	1,550.89	
247	Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures														
248	3 Months Operational and Debt Service Expenses:			247,747.50	237,105.89	272,785.98	272,827.37	302,821.99	177,722.60			283,616.45	325,123.02	318,408.28	
249	Requirement Met?			YES	YES	YES	YES	YES	YES			YES	YES	YES	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 08.31.2019	% of Budget	2018 Actuals 09.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Budget FC First Draft	2020 Budget Proposed Rate Increases	Notes	
250	Tukwila Pool Metropolitan Park District Capital Improvement Project/Lifetime Replacement Fund Budget															
251	Unrestricted Opening Balance (CIP)			250,105.00	220,000.00	353,305.00	353,305.00	392,029.51	393,575.05			393,575.05	418,575.05	418,575.05		
252																
253	Transfers in from General Fund		Annual CIP Transfer	\$85,000.00	\$5,000.00	80,000.00	97,633.20	80,000.00	-	0.00%	97,633.20	80,000.00	80,000.00	80,000.00		
254			Grant Revenue Transfer In						-			140,000.00				
255			*(\$80,000 2017 Transfer) - (\$30105 Balance of 2016 Transfer)		\$110,105.00					-						
256			*2018 Transfer in 2017		\$18,200.00					-						
257	Prior Period Adjustment(s)		EOY adjustment to the Budget Report balance to match the General Ledger (QBO)	-	-	-	11,661.44		-							
258	Investment Income		Interest earned from CIP Fund						5,816.03				2,500.00	2,500.00		
259	Total Revenue			\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$5,816.03			\$220,000.00	\$82,500.00	\$82,500.00		
260																
261	CIP Expenditures	2027	Pool Liner (2019 Proposed)					55,000.00		0.00%		195,000.00				
262		2025	Heat Exchanger (Pool Water)													
263		2018, 2023, 2028	Pool Covers			12,501.00	16,830.62									
264		2020	Painting (Int & Ext)											120,205.00	120,205.00	
265		2020, 2028	ADA Chair Lift											10,000.00	10,000.00	
266		2018	Starting/Diving Blocks			18,000.00	17,999.97									
267		2022	Diving Board													
268		2026	Domestic Boiler													
269		2030	Stall Partitions													
270		2023	Locker Room Floor Resurfacing													
271		2028	Pool Deck Floor Resurfacing													
272		2018	Slide Steps/Platform			12,000.00	13,354.00									
273		2018	Lighting (Pool Deck)			6,200.00	7,954.10									
274		2018	Lane Dividers				3,336.80					3,336.80				
275		2018	Security Cameras				9,549.10					9,549.10				
276	Items not included in LifeCycle Replacement Plan															
277	2032	Pool Circ Pump/VFD														
278	2033	Roof														
279	2031	HVAC Controls														
280	Bank Charges		Bank Service Fees from CIP Fund						138.71				250.00	250.00		
281	Total Expenditures			-	-	48,701.00	69,024.59	55,000.00	138.71		12,885.90	195,000.00	130,455.00	130,455.00		
282																
283	Opening Balance			250,105.00	220,000.00	353,305.00	353,305.00	392,029.51	393,575.05			393,575.05	418,575.05	418,575.05		
284	Total Revenue			\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$5,816.03			\$220,000.00	\$82,500.00	\$82,500.00		
285	Total Expenditures			-	-	(48,701.00)	(69,024.59)	(55,000.00)	(138.71)			(195,000.00)	(130,455.00)	(130,455.00)		
286	Ending Balance (CIP)			335,105.00	353,305.00	384,604.00	393,575.05	417,029.51	399,252.37			418,575.05	370,620.05	370,620.05		



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

07. BUSINESS ITEMS:

d) 2019 Pool Liner Resurfacing Project Update

The Board will receive updates regarding the project. Additional written material/report may also be presented.