



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, December 9, 2019, 6:00 p.m.**

Resolution Numbers:

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

2019-06

2019-07

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. OATH OF OFFICE: COMMISSIONER POSITIONS 3 & 4		Page 4
05. CITIZEN COMMENTS <i>(Limited to 4 minutes per person or group)</i>		Page 12
06. CONSENT AGENDA	<ul style="list-style-type: none"> a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) November 11, 2019 Regular Meeting b) Approve Vouchers 	<ul style="list-style-type: none"> Page 13 Page 15
07. REPORTS	<ul style="list-style-type: none"> a) Commissioners <i>State of the District read by Board President</i> b) Director of Aquatics Operations c) District Administrator d) Finance Committee e) Tukwila Pool Advisory Committee (TPAC) f) Programming & Outreach Committee 	<ul style="list-style-type: none"> Page 23 Page 24 Page 29 Page 33 Page 49 Page 52
08. BUSINESS ITEMS:	<ul style="list-style-type: none"> a) Public Hearing - Re: 2020 Annual Budget b) 2020 Annual Budget: Resolution 2019-06 c) 2020 Board Regular Meeting Schedule: Resolution 2019-07 d) 2020 Board Officer Selections e) TPAC Appointments f) 2020 Contract Renewals: Attorney and CPA g) Employee Handbook Update – APPENDIX A.2 Tukwila Pool Metropolitan Park District Wage & Salary Schedule 2020 	<ul style="list-style-type: none"> Page 53 Page 54 Page 65 Page 69 Page 70 Page 71 Page 86
09. MISCELLANEOUS:		
10. EXECUTIVE SESSION:	The TPMPD Board of Commissioners may recess into Executive Session per RCW 42.30.110.	
11. 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



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

03. RECOGNITION OF EMPLOYEE OF THE MONTH

EMPLOYEE OF THE MONTH - NOVEMBER 2019



Tukwila Pool MPD – Staff and Volunteers

We would like to thank our staff, Board Members, and Community volunteers for all your support during our maintenance closure.



STATE OF WASHINGTON)
) SS.
COUNTY OF KING)

This is to certify that on November 5, 2019, there was held a general election in the Tukwila Pool Metropolitan Park District, King County, Washington, for the election of candidates;

That the results of the election were duly canvassed by the King County Canvassing Board on November 26, 2019, and the results of said canvass are as follows:

Commissioner Position No. 3

Andrew Stahl	2,363	98.21%	Elected
Write-in	43	1.79%	

Commissioner Position No. 4

Jeri Frangelo-Anderson	2,376	98.26%	Elected
Write-in	42	1.74%	

Dated at Renton, King County, Washington, this 2nd day of December 2019.

Julie Wise, Director



Board of Commissioners

**An Introduction to Your
Role as a Member of the
Tukwila Pool MPD's
Board of Commissioners**

Revision Date: 11/30/2019



A Brief History and Overview of the Tukwila Pool Metropolitan Park District

The Tukwila Pool was built in 1973 as part of the King County “Forward Thrust” project that placed community parks and pools all around the area. The South Park Pool (as it was originally called) was owned by King County and built on Tukwila School District property with the understanding that the pool would serve the youth of Tukwila and provide a much-needed additional resource to the School District.

In 2003, the City of Tukwila took ownership of the pool in exchange for the South Park Bridge and an arrangement was made to continue leasing the land it sits on from the Tukwila School District. Unfortunately, economic issues forced the City of Tukwila to consider closing the pool just a few years later. In response, a group of citizens banded together and formed “Save Tukwila Pool” or S.T.P., and they put a ballot measure before Tukwila voters in 2011 proposing the formation of a new independent entity: the Tukwila Pool Metropolitan Park District (TPMPD). Tukwila voters decided in favor of the measure and the TPMPD was established in September of 2011.

The TPMPD is what’s known as a Special Purpose District, which means it is funded by Tukwila residents and businesses through their property taxes for the sole purpose of providing a community pool. The voter-approved special tax (known as a levy) supporting the TPMPD is 15¢ for every \$1000 of a property’s value. For example, a property valued at \$100,000 would pay a levy of \$15 per year toward the TPMPD. Other examples of special purpose districts include the school district, sewer district or water district.

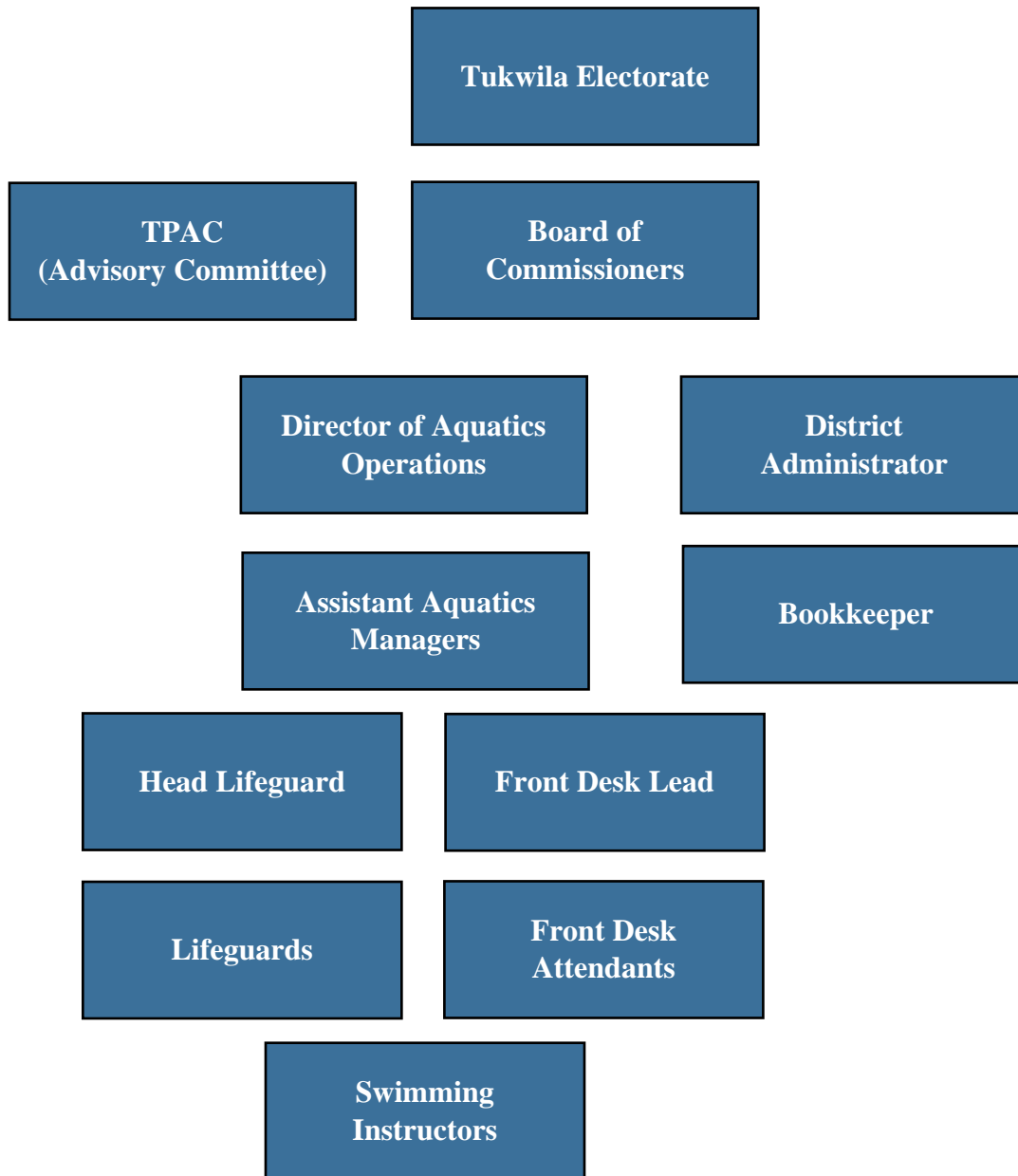
When the TPMPD was first formed, the original ballot measure established the Tukwila City Council as the “ex officio” Board of Commissioners for the district. This meant they would provide governance for the TPMPD as one of the many responsibilities of their official role as City Council members. In turn, they contracted the City of Tukwila to completely operate and manage the pool. They also appointed a citizen’s advisory group, called TPAC (Tukwila Pool Advisory Committee) and hired an Executive Director to help counsel them and manage the day to day administrative work of the district and support the Board of Commissioners in their duties.

In mid-2014 the City of Tukwila announced their intention to withdraw from operational management of the pool and the Board of Commissioners voted to self-operate instead of hiring another contractor. In January 2015, the TPMPD took over direct management of all of the operations of the district for the first time. In preparation for this, the TPMPD hired its own staff to run the pool and found other ways to handle the back-office work that had previously been contracted out to the City, such as IT, human resources, records management, and financial operations.

In 2015, another ballot measure was put before the citizens of Tukwila asking if voters wanted an elected Board of Commissioners instead of the “ex officio” Board made up of Tukwila City Council members. Again, the voters supported this final step toward independence and in December 2015 the elected 5-member Board of Commissioners began governing the TPMPD.

The Board of Commissioners have prioritized the long-term financial health of the district to ensure that Tukwila residents will continue to have the pool as a resource beyond the lifespan of the current facility. 73% of the 2016 Budget comes from the levy and the other 27% will come from fees collected through swimming lessons, facility rentals and other general uses. Community pools need to do more now than they did 40 years ago to compete for the attention of local youth. But because drowning is still the second-leading cause of death for young people ages 5-14 in Washington State, the need for a local pool is as great as ever.

**Tukwila Pool Metropolitan Park District
Organizational Chart**



Position Description & Expectations

As stewards of the tax district, Tukwila Pool Metropolitan Park District (TPMPD) Commissioners serve at-large, representing all members of the Tukwila community in legislative and executive decision-making about District budgeting, policy and planning. Commissioners are elected by the Tukwila voters and serve six-year terms.

DUTIES: All duties of the Board are performed as a whole and acting as representatives of the Tukwila community. As such, the Board of Commissioners of the TPMPD:

- Advance and actively promote the mission of the TPMPD, contributing ideas and expertise.
- Develops the long-term goals for the Tukwila Pool.
- Appropriates funds as needed to operate the pool and to meet the long-term goals.
- Creates policy for the District and provides policy direction for the staff.

To accomplish this, a commissioner must:

- Review, study, discuss and decide on policy and fiscal questions.
- Interact with members of the community during public meetings and one-on-one.
- Be proficient in a variety of communication methods, including email, telephone and written.

Commissioners should have the ability to:

- Learn and use Robert's Rules of Order.
- Follow the laws that regulate park districts
- Research, listen to, analyze and evaluate information and perspectives on a variety of topics.
- Work in collaboration with a diverse community, incorporating a wide range of beliefs, backgrounds and ethnicities.
- Act in what they consider to be the best interest of the community as a whole and with the understanding that your words and actions will be perceived as representative of the TPMPD.

KEY RESPONSIBILITIES:

- Keep up to date on developments in the aquatics industry.
- Be informed about the organization's mission, services, policies, and programs; inform others about the organization, and work to enhance the organization's public image.
- Select and evaluate the Director of Aquatics Operations and District Administrator through an appropriate process.
- Actively participate in all board activities, serve on committees, and periodically take on special assignments.
- Assess the Board's performance.
- Ensure adequate resources/Manage resources effectively.
- Follow conflict-of-interest and other organizational policies

TIME COMMITMENT: Commissioners attend Regular Board meetings on the second Monday of each month beginning at 6:00 PM and lasting between 2 and 3 hours; Special meetings as scheduled; Committee (Standing/Ad-Hoc) meetings as scheduled; Special Events; and a one-day annual retreat. Preparation for meetings involves independent study of agenda materials and supporting documents.

PLEASE NOTE: Persons elected or appointed to fill a vacant elective office must file a financial affairs statement with the Public Disclosure Commission detailing certain financial information about themselves, their spouse and any dependent children which then becomes public information for anyone to access. More information can be obtained from the Public Disclosure Commission, P.O. Box 40908, Olympia, WA 98504-0908 or by calling 1-877-601-2828. This is a State requirement of all appointed and elected officials.

ELECTED OFFICIAL TRAINING:

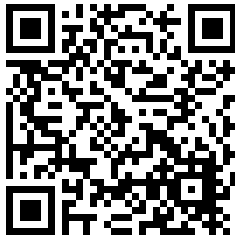
- *information taken directly from MRSC Website*
- *How to Take Online Open Government Training taken directly from the Washington State Attorney General's Office Website)*

Elected and appointed officials have been required to obtain training on open government. The Washington State Attorney General's Office Website provides resources for free Open Government Training. The training must be completed within 90 days following the date an individual takes the oath of office or, if no oath is required, within 90 days of assuming the duties of the office. Thereafter, training is required every four years. Document the training you receive by sending an email to:

Tukwila Pool MPD's District Administrator: district@tukwilapool.org

Training Required:

- **Open Public Meetings Act (Lesson 3)**
16 minute video - required by ([RCW 42.30.205](#))
[Lesson 3 Link](#)



- **Open Public Records Act Basics (Lesson 2)**
30 minute video – required by ([RCW 42.56.150](#))
[Lesson 2 Link](#)



- **Records Retention and Management Basics (Lesson 4)**
40 minute video – required by ([RCW 42.56.150](#))
[Lesson 4 Link](#)





CERTIFICATE OF APPOINTMENT

STATE OF WASHINGTON)
) ss.
KING COUNTY _____)

The undersigned officers of the Tukwila Pool Metropolitan Park District do
(Commission, Council, or Board Making Appointment)
hereby appoint Andrew Stahl of 4465 S 158th St. Tukwila, WA 98188
(Person Appointed) (Address)
to the office of Commissioner of the Tukwila Pool MPD. The term for this position
(Office and Position)
will expire on December 31, 2025.

Signed this 9th day of December, 2020

_____ (Signature)	Vanessa Zaputil, Board of Commissioners Position #1 _____ (Printed Name, Title)
_____ (Signature)	Ellen Gengler, Board of Commissioners Position #2 _____ (Printed Name, Title)
_____ (Signature)	Christine Neuffer, Board of Commissioners Position #3 _____ (Printed Name, Title)
_____ (Signature)	Aaron Shipman, Board of Commissioners Position #5 _____ (Printed Name, Title)

OATH OF OFFICE

STATE OF WASHINGTON)
) ss.
KING COUNTY _____)

I, Andrew Stahl, do solemnly swear or affirm that I
(Person Appointed)

am a citizen of the United States and State of Washington; that I am legally qualified to
assume the office of Commissioner of the Tukwila Pool MPD; that I will support the
(Office and Position)

Constitution and laws of the United States and the State of Washington; and that I will
faithfully and impartially discharge the duties of this office to the best of my ability.

(Signature) Andrew Stahl
(Printed Name)

Subscribed and sworn before me this 9th day of December, 2020

(Signature) Kristine Selleck, WA State Notary Public
(Printed Name, Title of Swearing Officer)



CERTIFICATE OF APPOINTMENT

STATE OF WASHINGTON)
) ss.
KING COUNTY _____)

The undersigned officers of the Tukwila Pool Metropolitan Park District do
(Commission, Council, or Board Making Appointment)
hereby appoint Jeri Frangello-Anderson of 15021 43rd Place S. Tukwila, WA 98188
(Person Appointed) (Address)
to the office of Commissioner of the Tukwila Pool MPD. The term for this position
(Office and Position)
will expire on December 31, 2025.

Signed this 9th day of December, 2020

_____ (Signature)	Vanessa Zaputil, Board of Commissioners Position #1 _____ (Printed Name, Title)
_____ (Signature)	Ellen Gengler, Board of Commissioners Position #2 _____ (Printed Name, Title)
_____ (Signature)	Christine Neuffer, Board of Commissioners Position #3 _____ (Printed Name, Title)
_____ (Signature)	Aaron Shipman, Board of Commissioners Position #5 _____ (Printed Name, Title)

OATH OF OFFICE

STATE OF WASHINGTON)
) ss.
KING COUNTY _____)

I, Jeri Frangello-Anderson, do solemnly swear or affirm that I
(Person Appointed)
am a citizen of the United States and State of Washington; that I am legally qualified to
assume the office of Commissioner of the Tukwila Pool MPD; that I will support the
(Office and Position)

Constitution and laws of the United States and the State of Washington; and that I will
faithfully and impartially discharge the duties of this office to the best of my ability.

(Signature) Jeri Frangello-Anderson

(Printed Name)

Subscribed and sworn before me this 9th day of December, 2020

(Signature) Kristine Selleck, WA State Notary Public

(Printed Name, Title of Swearing Officer)



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

05. CITIZEN COMMENTS

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

Email received:

Hello,

My name is J. Johnson. I just wanted to take this opportunity to recognize the Tukwila Pool Staff. When I go they are always very friendly and welcoming. Though I live in Seattle I choose to go to Tukwila pool just for those reasons. Please let the appropriate people know how well the workers at Tukwila pool are doing and how much they are appreciated.

Thank You,

J. Johnson



SUGGESTIONS
Your Voice Matters!

DATE: 11/13/19

TIME:

TOPIC:

Please Direct Immediate Concerns to Pool Staff as Well

Been enjoying
how straight the
lanes & how clean
the water has been
of late. Thanks

Would you like to be contacted?

YES: (please write your contact info on the back of this card)

NO:



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

MINUTES

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, November 11, 2019, 6:00 p.m.**

Resolution Numbers:

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

2019-04

2019-05

01. CALL TO ORDER/MISSION & VISION/PLEDGE OF ALLEGIANCE/ROLL CALL

Christine Neuffer called meeting to order at 6:00pm, she read aloud the Mission, Vision, and Values of the Tukwila Pool Metropolitan Park District, lead the group in the Pledge of Allegiance, and took roll call:

Present: Commissioner Aaron Shipman, Commissioner Jeri Frangello-Anderson, Commissioner Christine Neuffer, Commissioner Ellen Gengler, Commissioner Vanessa Zaputil, District Administrator Kristine Selleck, Director of Aquatics Operations Brad Harpin, and Future Commissioner Andrew Stahl.

02. APPROVE AGENDA

Commissioner Ellen Genger made a motion to approve the Agenda as presented. Commissioner Vanessa Zaputil seconded. Discussion: None. Motion Passed 5:0 at 6:03pm.

03. RECOGNITION OF EMPLOYEE OF THE MONTH

Employee of the Month for October 2019 – Maxwell Warnick

04. CITIZEN COMMENTS

Commissioner Christine Neuffer addressed a comment card from the suggestion box

05. CONSENT AGENDA

a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) Meeting:

Commissioner Vanessa Zaputil made a motion to approve the Minutes from the October 14, 2019 Regular Meeting. Commissioner Ellen Gengler seconded. Discussion: None. Motion Passed 5:0 at 6:10pm.

b) Approve Vouchers:

Commissioner Vanessa Zaputil made a motion to approve the October Vouchers. Commissioner Ellen Gengler seconded. Discussion: Board members wanted more information regarding payments to Orca Pacific, Inc. to be sure that all contract invoices are paid before the end of the year. Motion Passed 5:0 at 6:15pm.

06. REPORTS

a) Commissioners: Each Commissioner verbally gave report of their TPMPD activities

b) Director of Aquatics Operations: Brad Harpin read his operations report

c) District Administrator: Kristine Selleck read her district report

d) Finance Committee: Commissioner Vanessa Zaputil gave report of Finance Committee Activity

e) Tukwila Pool Advisory Committee (TPAC): Thank you, TPAC!

f) Programming & Outreach/Marketing: Commissioner Aaron Shipman and Brad Harpin gave report of activities

07. BUSINESS ITEMS:

a) Public Hearing - Re: Property Tax Levy

President Christine Neuffer opened the public hearing at 7:15pm.

- No citizens were present to testify
- No citizens turned in reports

President Christine Neuffer closed the public hearing at 7:16pm.

b) 2020 Property Tax Levy: Resolutions 2019-04, 2019-05

Commissioner Christine Neuffer made a motion to read Resolution 2019-04 by title only. Commissioner Vanessa Zaputil seconded.

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT INCREASING THE REGULAR LEVY FROM THE PREVIOUS YEAR, COMMENCING JANUARY 1, 2020, ON ALL PROPERTY, BOTH REAL AND PERSONAL, IN COMPLIANCE WITH RCW 84.55.120.

Discussion: None. Motion Passed 5:0 at 7:25pm.

Commissioner Ellen Gengler made a motion to approve Resolution 2019-04 as presented. Commissioner Jeri Frangello-Anderson seconded. Discussion: None. Motion Passed 5:0 at 7:26pm.

Commissioner Christine Neuffer made a motion to read Resolution 2019-05 by title only. Commissioner Jeri Frangello-Anderson seconded.

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT LEVYING FROM THE GENERAL TAXES FOR THE FISCAL YEAR, COMMENCING JANUARY 1ST, 2020, ON ALL PROPERTY BOTH REAL AND PERSONAL, IN COMPLIANCE WITH RCW 84.55.120.

Discussion: None. Motion Passed 5:0 at 7:26pm.

Commissioner Ellen Gengler made a motion to approve Resolution 2019-05 as presented. Commissioner Jeri Frangello-Anderson seconded. Discussion: None. Motion Passed 5:0 at 7:27pm.

c) Employee Appreciation Policy Discussion

The Commissioners discussed creating a plan to create a policy to show appreciation to employees that is acceptable to the tax payers as a government agency.

08. MISCELLANEOUS:

Commissioner Aaron Shipman mentioned the passing of Jim Ellis to pay homage to his work for Forward Thrust Pools

Commissioner Vanessa Zaputil mentioned an American Red Cross article regarding Tukwila Pool MPD

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

10. ADJOURNMENT:

Commissioner Jeri Frangello-Anderson made a motion to adjourn. Commissioner Vanessa Zaputil seconded. Discussion: None. Motion Passed 5:0 at 7:42pm.

ATTEST:

Jeri Frangello-Anderson, Clerk of the Board

Date:



Special District Voucher Approval Document

Scheduled Payment Date: 11/05/2019
Total Amount: \$4,909.48
Control Total: 6
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20191028100503.csv
Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill, Bill Scans 10/25/2019</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>10/28/2019</u>	<u><i>[Signature]</i></u>
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature

SUBMIT SIGNED DOCUMENT TO:

King County Email: SpecialDist.AP@kingcounty.gov
Accounts Fax: (206) 263-3767
Payable
Attn: Special
Districts
401 5th

KING COUNTY FINANCE USE ONLY:	
Batch Processed By:	_____
Date Processed:	_____



Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20191028100503.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			1192210	10/21/2019	\$103.29	SERVICE DATES: 11.01.19 - 11.30.19 FIRE AND SECURITY MONITORING FEES
PUGET SOUND ENERGY			20191024	10/24/2019	\$3,217.92	SERVICE DATES: 09.23.19 - 10.23.19 UTILITIES NATURAL GAS
VALLEY VIEW SEWER DISTRICT			201910210394	10/21/2019	\$170.00	TPMPD MEETING SITE RENTAL: 03 QUARTER 2019
WALTER E NELSON CO.			728554	10/18/2019	\$83.31	SHIP DATE: 10/18/2019 JANITORIAL SUPPLIES
WALTER E NELSON CO.			728984	10/22/2019	\$36.86	SHIP DATE: 10.22.19 JANITORIAL SUPPLIES
WATER DISTRICT NO. 125			20191018	10/18/2019	\$1,298.10	SERVICE DATES: 06.13.19 - 10.16.19 UTILITIES WATER



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 11/12/2019
Total Amount: \$67,348.71
Control Total: 5
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20191104095553.csv
Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 11/01/2019

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)):

[Signature]

Authorized District Signature

11/5/19

Date

[Signature] 11/4/2019

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

SUBMIT SIGNED DOCUMENT TO:

King County Email: SpecialDist.AP@kingcounty.gov
Accounts Fax: (206) 263-3767
Payable
Attn: Special
Districts
401 5th

KING COUNTY FINANCE USE ONLY:

Batch Processed By: _____

Date Processed: _____



Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20191104095553.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
CASCADE COMPUTER MAINTENANCE, INC.			1084065	10/23/2019	\$289.38	SERVICE DATE: 10/03/2019 FACTORY RESET LAPTOP FOR BRAD
CITY OF TUKWILA			LP-00128	11/01/2019	\$10,121.48	BILLING DATE: NOVEMBER 2019 CITY BRIDGE LOAN PAYMENT
CITY OF TUKWILA			LP-00131	11/01/2019	\$56,565.00	BILLING DATE: 11.01.2019 BOND LOAN PAYMENT
COMCAST BUSINESS			20191028	10/28/2019	\$138.55	SERVICE DATES: 11.08.19 - 12.07.19 BUSINESS CABLE AND INTERNET
ORCA PACIFIC, INC.			40852	10/28/2019	\$234.30	SHIP DATE: 10.25.19 POOL CHEMICALS



Special District Voucher Approval Document

Scheduled Payment Date: 11/19/2019
Total Amount: \$5,256.19
Control Total: 6
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20191111103210.csv
Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill, Bill Scans 11/08/2019</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>11/11/19</u>	<u><i>[Signature]</i></u> <u>11/11/2019</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

SUBMIT SIGNED DOCUMENT TO:

King County Email: SpecialDist.AP@kingcounty.gov
Accounts Fax: (206) 263-3767
Payable
Attn: Special
Districts
401 5th

KING COUNTY FINANCE USE ONLY:	
Batch Processed By:	_____
Date Processed:	_____



Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20191111103210.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9966284512	10/31/2019	\$142.62	RENTAL PERIOD: OCTOBER 2019 CARBON DIOXIDE CYLINDER RENTAL
CIT			34294211	11/07/2019	\$320.65	BILLING PERIOD: 10.28.19 - 11.27.19 EQUIPMENT RENTAL
CIVIC PLUS			193120	10/31/2019	\$252.40	SERVICE DATES: 10.01.19 - 10.31.19 REVENUE PROCESSING SOFTWARE
ORCA PACIFIC, INC.			40315	09/03/2019	\$3,761.87	SERVICE DATE: 8.9.19 EQUIPMENT SERVICE
ORCA PACIFIC, INC.			40895	10/31/2019	\$718.65	SHIP DATE: 10.30.19 POOL CHEMICALS
SNURE LAW OFFICE, PSC			20191101	11/01/2019	\$60.00	SERVICE DATE(S): 10.23.19 RE: REVIEW OF PUBLIC WORKS CONTRACT



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 11/26/2019
Total Amount: \$3,747.62
Control Total: 5
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20191118130637.csv
Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 11/15/2019

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

11/18/19

Date

Authorized District Signature

11/18/2019

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

SUBMIT SIGNED DOCUMENT TO:

King County Email: SpecialDist.AP@kingcounty.gov
Accounts Fax: (206) 263-3767
Payable
Attn: Special
Districts
401 5th

KING COUNTY FINANCE USE ONLY:

Batch Processed By: _____

Date Processed: _____



Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20191118130637.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9094923420	11/05/2019	\$252.79	DELIVERY DATE: 11/05/2019 CARBON DIOXIDE LIQUID BULK
HIGHLINE DESIGN ALLIANCE			19-008	11/11/2019	\$540.00	SEASON 2020: TUKWILA POOL BROCHURE (9 HOURS)
ORCA PACIFIC, INC.			3435092619	09/30/2019	\$1,425.84	SERVICE DATE: SEPTEMBER 2019 MONTHLY SERVICE AGREEMENT AT PWR
ORCA PACIFIC, INC.			3591102519	10/25/2019	\$1,467.59	SERVICE DATE: OCTOBER 2019 MONTHLY SERVICE AGREEMENT AT PWR
VALLEY VIEW SEWER DISTRICT			20191101	11/01/2019	\$61.40	SERVICE DATES: 10.01.19 - 10.31.19 UTILITIES SEWER



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

07. REPORTS

a) Commissioners:

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

2019 State of the District

read by Board President, Christine Neuffer



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board of Commissioners
FROM: Brad Harpin, Director of Aquatics Operations
DATE: December 09, 2019
SUBJECT: Director of Aquatic Operations Report – November 2019

Operations:

2019 Pool Resurfacing Project:

1. Construction Schedule/timeline: Available and e-mailed to Tukwila Pool MPD BOC members
2. Orca Pacific has submitted an invoice for 30% of the total project. Invoice has been submitted and processed.
 - a. The Second invoice was submitted on December 3rd, 2019. The Invoice was reviewed and approved to be processed at the Leadership/Finance meeting on 12/4/2019.
 - b. The final invoice will be submitted upon completion of the resurfacing project. The invoice will be for the remaining 40% of the project.

Payroll / Time & Attendance:

Moving forward with new time and attendance payroll system. TPMPD will continue to use PayChex but with a more enhanced system

1. The 12/05/2019 Payroll was processed with the new module within our existing Paychex system. Dir. Of aquatics Operations is still refining the accruals and reporting functions of the system.

Budget:

Revenue:

2019 November Actual: \$14,732.59

2018 November Actual: \$14,159.18

Variance: +\$573.41

Note: Actuals do not include 313.11.00 Sales Tax Collected. & Facility Rentals (long-term) saw a Variance: +4,071.50 compared same time last year.

Facility Rentals (Long-Term)

2019 November Actual: \$10,644.00

2018 November Actual: \$6,572.50

Variance: +\$4,071.50

ATTACHMENTS

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



Revenue Report for December 2019 TPMPD Board Meeting
October 2019 & November 2019 Monthly Comparison

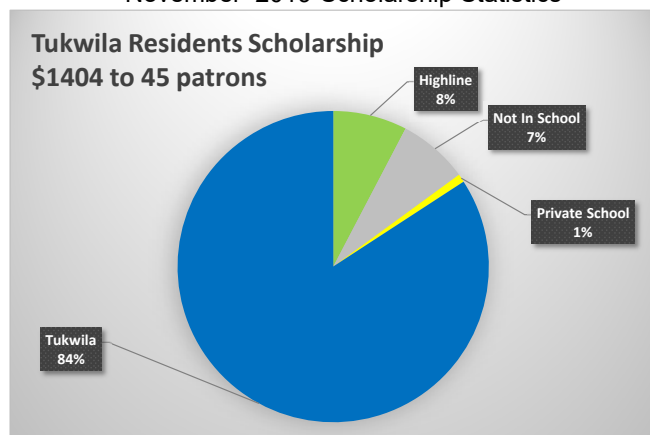
Category	October 2018	October 2019	November 2018	November 2019
341.70.10 Merchandise Sales (Taxable)	\$ 395.04	\$ 460.88	\$ 171.31	\$ 238.20
341.70.20 Merchandise Sales (Non-Taxable)	\$ 194.90	\$ 261.50	\$ 95.75	\$ 116.50
347.30.10 Pass Sales	\$ 2,553.59	\$ 1,655.18	\$ 1,652.44	\$ 762.93
347.30.20 General Admission	\$ 1,908.51	\$ 1,695.25	\$ 1,132.91	\$ 1,078.93
347.30.30 Special Events	\$ 333.79	\$ 215.62	\$ 138.84	\$ -
347.60.10 Swim Classes/Instruction	\$ 4,136.50	\$ 6,101.00	\$ 3,843.00	\$ 456.00
347.60.20 Exercise Classes	\$ 299.75	\$ 151.00	\$ 40.00	\$ 38.00
347.60.30 Lifeguard Classes	\$ -	\$ -	\$ -	\$ -
347.90.00 Other Fees (Red Cross Pass Thru)	\$ -	\$ -	\$ -	\$ -
347.90.10 Advertising/Sponsorship	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
362.40.10 Facility Rental (short-term)	\$ 681.81	\$ 316.37	\$ 112.73	\$ 36.36
362.40.20 Equipment (Locker) Rental	\$ -	\$ -	\$ 105.45	\$ -
362.40.30 Facility Rental (long-term)	\$ 13,600.00	\$ 9,272.00	\$ 6,572.50	\$ 10,644.00
367.10.10 Cash Donations	\$ 5.25	\$ 20.40	\$ 3.00	\$ 5.55
367.10.30 (.40 .50) Grant Revenue	\$ -	\$ 2,300.00	\$ -	\$ -
369.80.00 Deposit Over / Short	\$ (4.70)	\$ 3.49	\$ (3.25)	\$ (0.50)
369.91.00 Other Misc. Revenue	\$ -	\$ -	\$ -	\$ -
369.91.10 Scholarship Usage (Tukwila Residents Scholarship)	\$ 288.00	\$ 1,161.60	\$ 279.50	\$ 1,404.00
369.91.40 Discounts Applied	\$ -	\$ (151.15)	\$ -	\$ (62.38)
369.91.50 Gift Certificate Usage	\$ -	\$ -	\$ -	\$ -
395.10.00 Sales of Capital Assets	\$ -	\$ 45.45	\$ -	\$ -
369.00.10 Account Credit	\$ -	\$ (246.00)	\$ -	\$ -
Total Pool Operations Revenue	\$ 24,407.44	\$ 23,277.59	\$ 14,159.18	\$ 14,732.59
313.11.00 Sales Tax Collected	\$ 588.26	\$ 429.70	\$ 331.82	\$ 207.96
Total:	\$ 24,995.70	\$ 23,707.29	\$ 14,491.00	\$ 14,940.55

Revenue Report for December 2019 TPMPD Board Meeting
October 2019 & November 2019 Monthly Comparison

Scholarship Funds Applied	October 2018	October 2019	November 2018	November 2019
Pre-School Classes	\$ 24.00	\$ -	\$ 39.00	\$ 24.00
Minnnow Swim Classes (Ages 5 & under)	\$ 623.00	\$ 270.00	\$ 508.00	\$ 282.00
Sharks Swim Classes (Ages 6+)	\$ 2,390.00	\$ 747.60	\$ 1,359.00	\$ 822.00
Super Strokes Swim Classes	\$ 96.00	\$ 48.00	\$ 160.50	\$ 108.00
Pre-Comp Swim Classes	\$ 72.00	\$ 48.00	\$ 54.00	\$ 120.00
Private Lessons	\$ 480.00	\$ -	\$ 90.00	\$ -
Adult Swim Classes	\$ 192.00	\$ 48.00	\$ 72.00	\$ 48.00
Lifeguard Classes	\$ -	\$ -	\$ -	\$ -
Total:	\$ 3,877.00	\$ 1,161.60	\$ 2,282.50	\$ 1,404.00

Monetary Revenue from Swim Instruction Programs				
347.60.30 Lifeguard Classes	\$ -	\$ -	\$ -	\$ -
347.90.00 Other Fees (Red Cross Pass Thru)	\$ -	\$ -	\$ -	\$ -
347.60.10 Swim Classes/Instruction	\$ 4,136.50	\$ 6,101.00	\$ 3,843.00	\$ 456.00
Total Revenue from Swim Instruction Programs (Monetary Plus Scholarship Revenue):	\$ 8,013.50	\$ 7,262.60	\$ 6,125.50	\$ 1,860.00

November 2019 Scholarship Statistics





Tukwila Pool Metropolitan Park District
CivicPlus GL Summary
November 2019

GL Codes

GL Type	GL Code	Cash	Check	Credit/Debit	Total
Revenue	341.70.10: Sale of Merchandise (Taxed)	\$ 88.66	\$ -	\$ 149.54	\$ 238.20
Revenue	341.70.20: Sale of Merchandise (Untaxed)	\$ 56.00	\$ -	\$ 60.50	\$ 116.50
Revenue	347.30.10: Pass Sales	\$ 54.77	\$ 25.45	\$ 682.71	\$ 762.93
Revenue	347.30.20: General Admission	\$ 643.68	\$ -	\$ 435.25	\$ 1,078.93
Revenue	347.30.30: Special Events				\$ -
Revenue	347.60.10: Swim Classes and Instruction	\$ 6.00	\$ -	\$ 450.00	\$ 456.00
Revenue	347.60.20: Exercise Classes	\$ 20.00	\$ -	\$ 18.00	\$ 38.00
Revenue	347.60.30: Lifeguard Classes				\$ -
Revenue	347.90.00: Other Fees-Pass through Red Cross				\$ -
Revenue	347.90.10: Advertising/Sponsorship	\$ -	\$ 15.00	\$ -	\$ 15.00
Revenue	362.40.10: Facility Rentals-Short Term	\$ 36.36	\$ -	\$ -	\$ 36.36
Revenue	362.40.30: Facility Rentals (Long-Term/Contracted) Non-Taxable	\$ -	\$ 10,524.00	\$ -	\$ 10,524.00
Revenue	367.10.10: Cash Donations	\$ 5.55	\$ -	\$ -	\$ 5.55
Revenue	367.10.30: Grant Revenue Swim Lessons				\$ -
Revenue	369.91.40.01: Employee Discount on Food Purchases	\$ (6.77)	\$ -	\$ (55.61)	\$ (62.38)
Revenue	395.10.00: Sales of Capital Assets				\$ -
Liability	313.11.00: Sales Tax Collected	\$ 82.30	\$ 2.55	\$ 123.11	\$ 207.96
Liability	369.00.10: Account Credit (overpayment later used/refunded)	\$ -	\$ -	\$ -	\$ -
Totals for GL Codes		\$ 986.55	\$ 10,567.00	\$ 1,863.50	\$ 13,417.05
QBO Adjustments: TPMPD Scholarship Funds Applied					\$ 1,404.00
Deposit Over/Short					\$ (0.50)
Rental Customer Account Credit used					\$ 120.00
Total:					\$ 14,940.55



Run On 12/02/2019 12:54 PM
Run By TPMPD District Administrator
From 11/01/2019 12:00 AM
To 11/30/2019 11:59 PM

Check-In Summary by Membership

Membership Name	Total Check-Ins
1. 1 Month Memberships 2018-1 Month Adult	24
2. 1 Month Memberships 2018-1 Month Youth/Veteran/Senior	39
3. 10 Visit Memberships 10x Adult	1
4. 10 Visit Memberships 10x Youth/Veteran/Senior	2
5. 10 Visit Memberships 2018 10x Adult	37
6. 10 Visit Memberships 2018 10x Youth/Veteran/Senior	77
7. 3 Month Memberships 2018 3 Month Adult	20
8. 3 Month Memberships 2018 3 Month Youth/Vet/Senior	25
9. Annual Memberships 1 Year Adult	11
10. Annual Memberships 1 Year Youth/Vet/Senior	36
11. Annual Memberships 2018-1 Year Adult	24
12. Annual Memberships 2018-1 Year Youth/Vet/Senior	85
13. Annual Memberships Youth/Senior Non-Resident	6
14. Exercise Pass 10 Visit 10x Exercise Adult	2
15. Exercise Pass 10 Visit 10x Exercise Veteran/Senior	-29
	360
Totals for Check-In Summary by Membership	360



Run On 12/02/2019 12:53 PM
 Run By TPMPD District Administrator
 From 11/01/2019 12:00 AM
 To 11/30/2019 11:59 PM

POS Summary Report

Item Description	Quantity	Total
1. POS Item: 2018 Adult (18-54) NON-Resident Family Swim	16	\$72.77
2. POS Item: 2018 Adult (18-54) NON-Resident Lap Swim	52	\$236.55
3. POS Item: 2018 Adult (18-54) NON-Resident Open Swim	1	\$4.55
4. POS Item: 2018 Adult (18-54) Resident Family Swim	3	\$12.27
5. POS Item: 2018 Adult (18-54) Resident Lap Swim	17	\$69.54
6. POS Item: 2018 Adult Exercise Class (18-54) Resident	2	\$13.00
7. POS Item: 2018 Late Night (Friday) Resident	69	\$156.83
8. POS Item: 2018 NO SCHOOL Special (School Holiday)	2	\$4.54
9. POS Item: 2018 Senior (55+) NON-Resident Family Swim	2	\$5.90
10. POS Item: 2018 Senior (55+) NON-Resident Lap Swim	3	\$8.85
11. POS Item: 2018 Senior (55+) Resident Family Swim	3	\$8.87
12. POS Item: 2018 Senior (55+) Resident Lap Swim	85	\$250.83
13. POS Item: 2018 Senior Exercise (55+) NON-Resident	2	\$10.00
14. POS Item: 2018 Senior Exercise (55+) Resident	3	\$15.00
15. POS Item: 2018 Shower (ID REQUIRED)	11	\$20.02
16. POS Item: 2018 Youth (3-17) NON-Resident Family Swim	11	\$32.48
17. POS Item: 2018 Youth (3-17) NON-Resident Lap Swim	14	\$41.34
18. POS Item: 2018 Youth (3-17) Resident Family Swim	14	\$41.34
19. POS Item: 2018 Youth (3-17) Resident Lap Swim	37	\$109.30
20. POS Item: 2018 Youth (3-17) Resident Open Swim	1	\$2.95
21. Discount: Staff Price	9	\$12.00
22. POS Item: Corn Nuts	7	\$10.50
23. POS Item: Cracker/Cookies	20	\$7.50
24. POS Item: Donation	16	\$5.55
25. Discount: Staff Price	33	\$12.50
26. POS Item: Gatorade	29	\$34.31
27. POS Item: Gold Fish	12	\$9.00
28. POS Item: Lock4sale	2	\$12.72
29. POS Item: Meat Stick	22	\$24.00
30. POS Item: Nuts	8	\$5.25
31. POS Item: Pretzels	6	\$3.00
32. POS Item: Propel	25	\$17.72
33. POS Item: Snapple	10	\$13.65
34. POS Item: Swim cap, silicone	5	\$45.46
35. POS Item: Swim Diaper	1	\$1.82
36. POS Item: Swim Goggles	6	\$38.18
37. POS Item: Trail Mix	10	\$9.75
38. POS Item: TV Advertising (Monthly)	1	\$15.00
39. Discount: Staff Price	8	\$10.92
40. POS Item: Water	37	\$24.04
	615	\$1,429.80
Totals for POS Summary Report		
	615	\$1,429.80



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Kristine Selleck, District Administrator

DATE: December 09, 2019

SUBJECT: **District Administrator's Report**

District Tasks Completed:

- a) Bookkeeper duty coverage
- b) Communicated with Tukwila School District regarding meeting space
- c) Attended WA SAO Webinar: 2019 Cash Basis BARS Update
- d) Website Updates and where needed
- e) Finance Committee usual administrative duties
- f) Washington State Audit continues. As of 12/06/2019, The auditor has been provided with all requested documents so far and we are waiting to hear feedback on how the audit is progressing.

ATTACHMENTS

- Tukwila Pool MPD – District Administrator's Annual Agenda Items Schedule
- 2020 Final Levy Limit Worksheet from King County Assessor's Office

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>DA: Renew Business License</p>	<p>DA: Expiring TPAC Positions (if applicable)</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>Public Hearing: Property Tax Levy</p> <p>Resolution: Limit Factor Increase</p> <p>Resolution: General Tax Levy</p>	<p>Public Hearing: Annual Budget</p> <p>Resolution: Annual Budget</p> <p>Resolution: Meeting Schedule</p> <p>BoC Officer Selections</p> <p>TPAC Appointments</p> <p>Contract Renewals: Attorney and CPA</p>

File Location: <https://docs.google.com/document/d/1I9pWgeIssRblSBJwfGPSCSgJGQOyaFx-6ttcAf-YFZ4/edit?usp=sharing>

LEVY LIMIT WORKSHEET – 2020 Tax Roll

TAXING DISTRICT: Tukwila Pool Metropolitan Park

The following determination of your regular levy limit for 2020 property taxes is provided by the King County Assessor pursuant to RCW 84.55.100.

(Note 1)

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
3,764,265	Levy basis for calculation: (2019 Limit Factor) (Note 2)	3,764,265
1.0100	x Limit Factor	1.0140
3,801,908	= Levy	3,816,814
135,948,322	Local new construction	135,948,322
74,365,013	+ Increase in utility value (Note 3)	74,365,013
210,313,335	= Total new construction	210,313,335
0.15767	x Last year's regular levy rate	0.15767
33,160	= New construction levy	33,160
3,835,068	Total Limit Factor Levy	3,849,974
Annexation Levy		
0	Omitted assessment levy (Note 4)	0
3,835,068	Total Limit Factor Levy + new lid lifts	3,849,974
7,404,440,430	÷ Regular levy assessed value less annexations	7,404,440,430
0.51794	= Annexation rate (cannot exceed statutory maximum rate)	0.51995
0	x Annexation assessed value	0
0	= Annexation Levy	0
Lid lifts, Refunds and Total		
0	+ First year lid lifts	0
3,835,068	+ Limit Factor Levy	3,849,974
3,835,068	= Total RCW 84.55 levy	3,849,974
795	+ Relevy for prior year refunds (Note 5)	795
3,835,863	= Total RCW 84.55 levy + refunds	3,850,769
	Levy Correction: Year of Error _____ (+or-)	
3,835,863	ALLOWABLE LEVY (Note 6)	3,850,769
Increase Information (Note 7)		
0.51805	Levy rate based on allowable levy	0.52006
1,052,039	Last year's ACTUAL regular levy	1,052,039
2,749,869	Dollar increase over last year other than N/C – Annex	2,764,775
261.38%	Percent increase over last year other than N/C – Annex	262.80%
Calculation of statutory levy		
	Regular levy assessed value (Note 8)	7,404,440,430
	x Maximum statutory rate	0.75000
	= Maximum statutory levy	5,553,330
	+Omitted assessments levy	0
	=Maximum statutory levy	5,553,330
	Limit factor needed for statutory levy	Not usable

ALL YEARS SHOWN ON THIS FORM ARE THE YEARS IN WHICH THE TAX IS PAYABLE.
Please read carefully the notes on the reverse side.

Notes:

- 1) Rates for fire districts and the library district are estimated at the time this worksheet is produced. Fire district and library district rates affect the maximum allowable rate for cities annexed to them. These rates *will* change, mainly in response to the actual levy requests from the fire and library districts. Hence, affected cities may have a higher or lower allowable levy rate than is shown here when final levy rates are calculated.
- 2) This figure shows the maximum *allowable levy*, which may differ from any actual prior levy if a district has levied less than its maximum in prior years. The maximum allowable levy excludes any allowable refund levy if the maximum was based on a limit factor. The maximum allowable levy excludes omitted assessments if the maximum was determined by your district's statutory rate limit. If your district passed a limit factor ordinance in the year indicated, that limit factor would help determine the highest allowable levy. However, if the statutory rate limit was more restrictive than your stated limit factor, the statutory rate limit is controlling.
- 3) Any increase in value in state-assessed property is considered to be new construction value for purposes of calculating the respective limits. State-assessed property is property belonging to inter-county utility and transportation companies (telephone, railroad, airline companies and the like).
- 4) An omitted assessment is property value that should have been included on a prior year's roll but will be included on the tax roll for which this worksheet has been prepared. Omitted are assessed and taxed at the rate in effect for the year omitted (RCW 84.40.080-085). Omitted assessments tax is deducted from the levy maximum before calculating the levy rate for current assessments and added back in as a current year's receivable.
- 5) Administrative refunds under RCW 84.69.020 were removed from the levy lid by the 1981 legislature.
- 6) A district is entitled to the lesser of the maximum levies determined by application of the limit under RCW 84.55 and the statutory rate limit. Levies may be subject to further proration if aggregate rate limits set in Article VII of the state constitution and in RCW 84.52.043 are exceeded.
- 7) This section is provided for your information, and to assist in preparing any Increase Ordinance that may be required by RCW 84.55.120. The increase information compares the allowable levy for the next tax year with your ACTUAL levy being collected this year. The actual levy excludes any refund levy and expired temporary lid lifts, if applicable. New construction, annexation and refund levies, as well as temporary lid lifts in their initial year, are subtracted from this year's *allowable* levy before the comparison is made.
- 8) ***Assessed valuations shown are subject to change from error corrections and appeal board decisions recorded between the date of this worksheet and final levy rate determination.***



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

07. REPORTS

d) Finance Committee

October 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 October 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
111.10 US Bank Checking Acct - 5669	38,365.14
111.11 US Bank Deposit Acct - 8744	246,443.56
111.21 KC Fund 175913010 Capital Improvement Project (CIP)	400,764.76
115.21 KC Fund 175910010 General	506,878.03
Total Bank Accounts	\$1,192,451.49
Other Current Assets	
113.00 Change Fund	550.00
Undeposited Funds	706.75
Total Other Current Assets	\$1,256.75
Total Current Assets	\$1,193,708.24
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	\$3,256,730.23
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Tukwila Pool MPD (P-Cards Reconcile) - 2794	429.83
Total Credit Cards	\$429.83
Other Current Liabilities	
231.00 Payroll Liabilities	4,410.76
231.30 Unclaimed Property Transfer Account	0.00
Total Other Current Liabilities	\$4,410.76
Total Current Liabilities	\$4,840.59
Long-Term Liabilities	
217.10 Bond Payable	366,075.34
227.00 Bridge Loan Payable	419,656.85
Total Long-Term Liabilities	\$785,732.19
Total Liabilities	\$790,572.78
Equity	\$2,466,157.45
TOTAL LIABILITIES AND EQUITY	\$3,256,730.23

	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 10.31.2019	% 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	963,365.12	95.52%
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	963,365.12	
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	5,977.43	80.23%
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	5,977.43	
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	4,346.99	108.67%
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	3,010.86	86.02%
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	7,357.85	
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	24,614.96	98.46%
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	25,596.89	70.13%
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	1,902.92	76.12%
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	88,060.68	103.60%
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	2,182.00	34.09%
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	2,433.50	64.89%
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	350.00	100.00%
22	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	TV, Brochure, Banners						1,205.00	300.00	165.00	55.00%
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	145,305.95	
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	8,689.07	111.40%
26			Total 361 Interest	850.00	2,564.03	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	8,689.07	
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	4,019.55	61.84%
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	89,818.00	100.92%
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	93,837.55	
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	250.93	100.37%
34	Gifts In-Kind (Non-taxable)	367.10.20			-		-					
35	Grant Revenue Swim Lessons	367.10.30						10,000.00	10,000.00	-	7,313.00	
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	7,563.93	
39	Miscellaneous Revenue											
40	Unapplied Cash Income (Account Credit)	369.00.10	Provide customer information				53.27		-		(273.00)	
41	Deposit Over / Short	369.80.00					11.31		11.15		89.93	
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	9,871.10	98.71%
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)				(1,109.76)	
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	8,578.27	
49	Sales of Capital Assets											
50	Sales of Capital Assets	395.10.00					272.73		13.64		536.36	
51			Total 395 Sale of Capital Assets	-	-	-	272.73	-	13.64	-	536.36	
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	1,241,211.53	

	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 10.31.2019	% 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	3,114.00	32.44%
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	3,743.37	
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	29,280.25	88.46%
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	3,999.05	80.54%
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	694.00	138.80%
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	33,973.30	

	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 10.31.2019	% 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	10,220.00	46.79%
96	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	-	-	-	-	1,242.42	3,276.00	1,533.02	46.80%
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	789.49	52.63%
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	340.83	34.08%
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	1,336.61	44.55%
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	4,589.27	114.73%
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		500.00	
113	Postage	576.20.300.40.32		500.00	103.15	200.00	137.20	200.00	224.48	300.00	225.35	75.12%
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	3,244.26	77.24%
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	519.93	30.58%
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	4,068.84	73.98%
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	369.94	73.99%
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	6,639.62	110.66%
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	6,953.77	239.79%
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	585.38	83.63%
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	1,628.00	130.24%
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	390.00	78.00%
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	63,297.16	

	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 10.31.2019	% of Budget
140	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	123,486.20	67.84%
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	49,135.58	96.34%
144	Water Exercise Instructor Wages	576.20.400.10.25		-	-	-	-	-	551.50	4,000.00	3,969.74	99.24%
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	60,740.15	88.38%
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	101,279.81	81.49%
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	22,623.71	75.41%
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	3,185.94	42.48%
151	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	-	-	-	-	-	9,105.27	-
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	23,117.47	79.85%
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	34,034.36	76.94%
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	10,377.46	51.27%
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	15,591.05	103.94%
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	2,532.13	84.40%
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	923.62	53.08%
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	10,654.99	106.55%
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	6,450.27	58.64%
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	2,723.34	54.47%
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	203.04	20.30%
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	3,663.93	73.28%
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 10.31.2019	% 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	9,068.91	80.83%	
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	1,471.58	147.16%	
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	586.63	39.11%	
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	15,729.64	82.79%	
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	30,213.55	60.43%	
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	5,381.92	76.88%	
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	611.45	40.76%	
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	21,777.44	72.59%	
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	21,226.44	57.20%	
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	9,871.10	98.71%	
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	2019: Unclaimed Property Transfer (User Credits from CivicRec)	1,000.00	-	500.00	-	-	-	-	1,208.88		
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	611,875.69		

	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 10.31.2019	% 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	6,168.47	82.80%
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	6,168.47	
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	93,362.56	83.19%
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	141,640.49	
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	7,852.24	85.02%
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	16,139.31	
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	876,837.79	
238												
239			Opening Balance	198,375.00	198,389.00	238,546.00	271,557.67	288,491.29	343,876.36	380,436.35	427,786.63	
240			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	1,241,211.53	
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)	(876,837.79)	
242	Ending Balance			207,366.00	271,557.67	248,696.00	343,876.36	301,573.36	427,786.63	386,032.38	792,160.37	
243			Net Income (Total Revenue less Total Expenditures)	8,991.00	73,168.67	10,150.00	72,318.69	13,082.07	83,910.27	5,596.03	364,373.74	
244			Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures									
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	219,209.45	
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								7,365.43	
257			Total Revenue	\$80,000.00	\$0.00	\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$7,365.43	
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								175.72	
267			Total Expenditures	50,000.00				48,701.00	69,024.59	55,000.00	175.72	
268												
269			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	
270			Total Revenue	\$80,000.00	\$0.00	\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$7,365.43	
271			Total Expenditures	(50,000.00)				(48,701.00)	(69,024.59)	(55,000.00)	(175.72)	
272	Ending Balance			250,000.00	220,000.00	335,105.00	353,305.00	384,604.00	393,575.05	417,029.51	400,764.76	



Tukwila Pool Metropolitan Park District

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

October 2019

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
311 General Property Tax				
311.10.00 Real and Personal Property Tax	361,471.81	84,048.67	277,423.14	430.07 %
Total 311 General Property Tax	361,471.81	84,048.67	277,423.14	430.07 %
313 Local Retail Tax				
313.11.00 Sales Tax Collected	429.70	620.83	-191.13	69.21 %
Total 313 Local Retail Tax	429.70	620.83	-191.13	69.21 %
341 Merchandise				
341.70.10 Taxed Merchandise (Taxable)	460.88	333.33	127.55	138.27 %
341.70.20 Untaxed Merchandise (Non-taxable)	261.50	291.67	-30.17	89.66 %
Total 341 Merchandise	722.38	625.00	97.38	115.58 %
347 Cultural and Recreation				
347.30.10 Activity Fees - General Passes (Taxable)	1,655.18	2,083.33	-428.15	79.45 %
347.30.20 Activity Fees - General Admissions (Taxable)	1,695.25	3,041.67	-1,346.42	55.73 %
347.30.30 Activity Fees - Special Events (Taxable)	215.62	208.33	7.29	103.50 %
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)	6,101.00	7,083.33	-982.33	86.13 %
347.60.20 Program Fees - Exercise Classes (Non-Taxable)	151.00	533.33	-382.33	28.31 %
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	9,833.05	13,316.66	-3,483.61	73.84 %
361 Interest				
361.10.00 Interest and Other Earnings		650.00	-650.00	
361.10.00.01 Interest General Fund	816.72		816.72	
Total 361.10.00 Interest and Other Earnings	816.72	650.00	166.72	125.65 %
Total 361 Interest	816.72	650.00	166.72	125.65 %
362 Rents, Leases and Concessions				
362.40.10 Rentals - Short-Term, One-time (Taxable)	316.37	541.67	-225.30	58.41 %
362.40.30 Rentals - Long-Term/Contracted (Non-Taxable)	9,272.00	7,416.67	1,855.33	125.02 %
Total 362 Rents, Leases and Concessions	9,588.37	7,958.34	1,630.03	120.48 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
367 Contributions from Private Sources				
367.10.10 Cash Donations (Non-taxable)	20.40	20.83	-0.43	97.94 %
367.10.30 Grant Revenue Swim Lessons	2,300.00		2,300.00	
Total 367 Contributions from Private Sources	2,320.40	20.83	2,299.57	11,139.70 %
369 Miscellaneous Revenue				
369.00.10 Unapplied Cash Income (Account Credit)	-246.00		-246.00	
369.80.00 Deposit Over/Short	3.49		3.49	
369.91.10 Scholarship Funds Applied	1,161.60	833.33	328.27	139.39 %
369.91.40 Discounts Applied				
369.91.40.01 Employee Discount on Food Purchases	-151.15		-151.15	
Total 369.91.40 Discounts Applied	-151.15		-151.15	
Total 369 Miscellaneous Revenue	767.94	833.33	-65.39	92.15 %
395 Sale of Capital Assets				
395.10.00 Sales of Capital Assets	45.45		45.45	
Total 395 Sale of Capital Assets	45.45		45.45	
Total Income	\$385,995.82	\$108,073.66	\$277,922.16	357.16 %
GROSS PROFIT	\$385,995.82	\$108,073.66	\$277,922.16	357.16 %
Expenses				
576.20.100 Board Expenditures				
576.20.100.10.00 BOC Stipend	384.00	800.00	-416.00	48.00 %
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	384.00	1,145.84	-761.84	33.51 %
576.20.200 Executive Expenditures				
576.20.200.10.10 Executive Director/District Administrator Wages	2,858.25	2,758.33	99.92	103.62 %
576.20.200.10.20 Other Taxable Compensation (Exec. Benefits Stipend)	308.74	413.75	-105.01	74.62 %
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			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 576.20.200 Executive Expenditures	3,166.99	3,242.92	-75.93	97.66 %
576.20.300 Shared Expenditures				
576.20.300.10.10 Bookkeeper Wages	1,107.02	1,820.00	-712.98	60.83 %
576.20.300.10.20 Other Taxable Compensation (Shared Benefits Stipend)	166.06	273.00	-106.94	60.83 %
576.20.300.30.11 Office Supplies (Consumables)	10.09	125.00	-114.91	8.07 %
576.20.300.30.12 Printing Supplies (Consumables)		83.33	-83.33	
576.20.300.30.13 Office Equipment (Non-Consumable)	14.04	250.00	-235.96	5.62 %
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	56.80	25.00	31.80	227.20 %
576.20.300.40.33 Website & Email Hosting		125.00	-125.00	
576.20.300.40.34 Internet/VoIP Phones	323.41	350.00	-26.59	92.40 %
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	10.48		10.48	
Total 576.20.300.40.40 Bank Charges	10.48	41.67	-31.19	25.15 %
576.20.300.40.50 Payroll Service	525.15	500.00	25.15	105.03 %
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	674.04	241.67	432.37	278.91 %
576.20.300.40.82 Pest Control	86.60	58.33	28.27	148.47 %
576.20.300.40.83 Insurance		1,458.33	-1,458.33	
576.20.300.40.84 Fingerprinting (WSP)	671.25	104.17	567.08	644.38 %
576.20.300.40.92 CPA Services		500.00	-500.00	
576.20.300.40.93 Software Programs (financial)	195.00	41.67	153.33	467.96 %
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	4,227.08	8,434.68	-4,207.60	50.12 %
576.20.400 Swimming Pool Expenditures				
576.20.400.10.10 Lifeguard Wages	13,492.19	15,167.92	-1,675.73	88.95 %
576.20.400.10.20 Instructor Wages	3,813.18	4,250.00	-436.82	89.72 %
576.20.400.10.25 Water Exercise Instructor Wages	400.86	333.33	67.53	120.26 %
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	10,096.99	10,356.67	-259.68	97.49 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Manager Wages				
576.20.400.10.60 Front Desk Wages	1,630.24	2,500.00	-869.76	65.21 %
576.20.400.10.65 Maintenance Worker Wages		1,083.33	-1,083.33	
576.20.400.10.70 Overtime Wages	110.66	625.00	-514.34	17.71 %
576.20.400.10.80 Other Taxable Compensation (Staff Benefits Stipend)	2,205.09	2,412.58	-207.49	91.40 %
576.20.400.20.11 FICA	3,212.30	3,686.36	-474.06	87.14 %
576.20.400.20.12 Unemployment	901.70	1,686.57	-784.87	53.46 %
576.20.400.20.13 L & I	1,376.48	1,250.00	126.48	110.12 %
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	312.74	250.00	62.74	125.10 %
576.20.400.30.14 Staff Uniforms Supplies & Equipment		166.67	-166.67	
576.20.400.30.15 Safety Supplies & Equipment		145.00	-145.00	
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	1,142.39	833.33	309.06	137.09 %
576.20.400.30.22 Janitorial Supplies & Equipment	1,935.36	916.67	1,018.69	211.13 %
576.20.400.30.23 Tools and Equipment	605.33	416.67	188.66	145.28 %
576.20.400.30.24 Landscaping Supplies & Equipment	64.40	83.33	-18.93	77.28 %
576.20.400.30.30 Resale Inventory	284.35	416.67	-132.32	68.24 %
576.20.400.30.40 Miscellaneous Supplies & Equipment		16.67	-16.67	
576.20.400.40.10 Transaction	752.48	935.00	-182.52	80.48 %
Services/Merchant Fees				
576.20.400.40.20 Translation Services		41.67	-41.67	
576.20.400.40.31 Graphic Design (A&P, Material Development)		166.67	-166.67	
576.20.400.40.32 Printing & Copying (A&P)		333.33	-333.33	
576.20.400.40.33 Advertising/Posting Fees (A&P)	211.71	83.33	128.38	254.06 %
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)		291.67	-291.67	
576.20.400.40.61 Electrical (Utilities)	2,782.44	1,583.33	1,199.11	175.73 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.400.40.62 Gas (Utilities)	2,458.51	4,166.67	-1,708.16	59.00 %
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	3,708.92	2,500.00	1,208.92	148.36 %
576.20.400.40.73 Equipment Repairs/Maintenance Services	8,409.62	3,092.67	5,316.95	271.92 %
576.20.400.40.80 Travel (Staff non-development)		16.67	-16.67	
576.20.400.40.91 Scholarship Funds Expensed	1,161.60	833.33	328.27	139.39 %
576.20.400.40.92 Red Cross		29.17	-29.17	
576.20.400.40.93 Aerobics Partner		200.00	-200.00	
576.20.400.40.94 Other Services	1,208.88		1,208.88	
Total 576.20.400 Swimming Pool Expenditures	67,756.48	67,947.45	-190.97	99.72 %
586.00.300 Sales Tax				
586.00.300.00.00 Sales Tax Paid	556.92	620.83	-63.91	89.71 %
Total 586.00.300 Sales Tax	556.92	620.83	-63.91	89.71 %
591.76.300 Debt Service Principle				
591.76.300.70.10 City Bridge Loan Principal	9,406.37	9,351.86	54.51	100.58 %
591.76.300.70.20 Loans and Bonds Principal		8,126.79	-8,126.79	
Total 591.76.300 Debt Service Principle	9,406.37	17,478.65	-8,072.28	53.82 %
592.76.300 Debt Service Interest				
592.76.300.80.10 City Bridge Loan Interest	715.11	769.62	-54.51	92.92 %
592.76.300.80.20 Loans and Bonds Interest		1,300.72	-1,300.72	
Total 592.76.300 Debt Service Interest	715.11	2,070.34	-1,355.23	34.54 %
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	
Total Expenses	\$86,212.95	\$107,607.38	\$ -21,394.43	80.12 %
NET OPERATING INCOME	\$299,782.87	\$466.28	\$299,316.59	64,292.46 %
Other Income				
361.10.00.02 Interest CIP Fund	739.11		739.11	
Total Other Income	\$739.11	\$0.00	\$739.11	0.00%
Other Expenses				
576.20.300.40.40.02 Bank Charges CIP Fund	17.67		17.67	
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	
Transfer Activity				
City Bridge Loan Principle	-9,406.37		-9,406.37	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total Transfer Activity	-9,406.37		-9,406.37	
Total Other Expenses	\$ -9,388.70	\$4,583.33	\$ -13,972.03	-204.84 %
NET OTHER INCOME	\$10,127.81	\$ -4,583.33	\$14,711.14	-220.97 %
NET INCOME	\$309,910.68	\$ -4,117.05	\$314,027.73	-7,527.49 %

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

603-151-833

TUKWILA POOL METROPOLITAN PARK DISTRICT

Filing Period: October 31, 2019 **Filing Frequency:** Monthly
Due Date: November 25, 2019

Business & Occupation

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retailing	4,388.75	4,388.75	0.00	0.004710	0.00
Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	18,888.84	18,888.84	0.00	0.015000	0.00

State Sales and Use

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retail Sales	4,388.75	Add Deduction	4,388.75	0.065000	285.27
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					285.27

[Find Location by Address](#)

Local City and/or County Sales Tax

Code	Location	Taxable Amount	Tax Rate	Tax Due
1729	TUKWILA	4,388.75	0.035000	153.61
		4,388.75		153.61

[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
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Business & Occupation

Retailing	Other	4,388.75
Service and Other Activities; Gambling Contests of Chance	Other	18,888.84

2 Rows

Return Totals

Total Tax	438.88
Less Credits	0.00
Total Amount	438.88

Submitter Information

Prepared By	Amy O'Neill
Phone Number	(206)-267-2350
Extension	
E-Mail Address	accounting@tukwilapool.org
Submitted Date	Nov-07-2019
Confirmation #	0-011-061-235

Payment Info

Payment Type Selected: ACH Debit/E-Check

Amount	438.88
Effective Date	Nov-08-2019



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

DATE	NAME	MEMO/DESCRIPTION	AMOUNT
Tukwila Pool MPD (P-Cards Reconcile) - 2794			
213.14 US Bank Kristine PC - 2183			
10/04/2019	KCDA Purchasing Cooperative	Envelopes	10.09
10/06/2019	Adobe	Monthly Subscription Acrobat Pro	16.49
10/08/2019	Costco Wholesale	Resale Inventory: Snyder Mini Pretzels, Austin Cookies and Crackers, Goldfish, Clif Bars, Corn Nuts BBQ, Corn Nuts Ranch, Jack Link Beef Stick, Welch's Fruit Snacks, Gatorade, Propel Zero Water, Water, Vitamin Water	284.35
10/10/2019	USPS	Stamps	56.80
10/11/2019	Intermedia.net	Billing Period: 09.10.19 - 10.10.19 Hosted PBX Phone Service	184.86
Total for 213.14 US Bank Kristine PC - 2183			\$552.59
213.15 US Bank Brad PC - 2866			
10/03/2019	Amazon.com	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Decorations	74.22
10/06/2019	Amazon.com	Heavy Duty Hole Puncher (\$9.09), 12" Zip Ties (\$14.04)	23.13
10/06/2019	Amazon.com	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Duct tape	18.69
10/06/2019	Amazon.com	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Duct tape (2nd purchase)	18.69
10/06/2019	American Flag Express	Flag	64.40
10/15/2019	Amazon.com	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Decorations	20.89
10/16/2019	Lowe's	Door Stop, Screws	16.98
10/18/2019	Home Depot	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Duct Tape	65.54
10/18/2019	Costco Wholesale	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Food	63.73
10/19/2019	Costco Wholesale	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Food	24.98
10/19/2019	Walmart	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Carving Kits	26.00
10/31/2019	Indeed, Inc.	October 2019 Resume Contacts on Indeed.com (Ads/Postings)	211.71
Total for 213.15 US Bank Brad PC - 2866			\$628.96
Total for Tukwila Pool MPD (P-Cards Reconcile) - 2794			\$1,181.55

Tukwila Pool Advisory Committee
September 20, 2018 Meeting Minutes
Meeting Location: Tukwila Community Center

Call to order

1. Meeting called to order at 8:40 am by Sharon Shipman

Roll Call

Attendance: Sharon Shipman, Ivan Cockrum, Diane Meyers

TPMPD: Vanessa Zaputil, Jeri Frangello-Anderson, Aaron Shipman

STAFF: Brad Harpin

1. There was no meeting in August, so no minutes to review
2. Business items: BUDGET REVIEW

Review projected 2020 budget from finance committee

- Property tax still the biggest income
- Rising minimum wage is a concern
- Maintenance closure scheduled Nov - Dec
- **20% increase to all Cultural & Recreation fees**
- Brad has been in discussion with regional pool network about rate increases in response to minimum wage increase
- Brad having trouble finding swim instructors - but lifeguards are plenty
- Not raising prices for exercise classes - they are equivalent to area rates
- **20% increase also applies to rentals**

- TPAC RECOMMENDATION: finance committee should review ass't manager hours, consider cutting by 1 hr/week, 2 hrs/week, and review maintenance position.

- Next TPAC Meeting is scheduled for Saturday, 10/19/2019 8:30am at the Tukwila Community Center.

Meeting adjourned at 10:41 am.

Tukwila Pool Advisory Committee
October 19, 2019 Meeting Minutes
Meeting Location: Tukwila Community Center

Call to order

1. Meeting called to order at 8:49 am by Sharon Shipman

Roll Call

Attendance: Sharon Shipman, Ivan Cockrum, Diane Meyers

TPMPD: Ellen Gengler, Aaron Shipman

STAFF: Brad Harpin

Approval of minutes

Facility update:

1. Maintenance closure is coming up - Nov 16 to Dec 23 - no event in Nov /

Dec

- questions remain about the pool's bulkhead: can it be repaired?
should it be replaced?
- looking to replace downstairs doors

Business items:

1. Silver Sneakers program for SHAG
 - still some details to work out
 - launching January 2020
 - general discussion of program
 - Brad suggests running Silver Sneaker programming outside of the pool. He's thinking long-term for ways to justify eventually building an expanded pool facility,
2. Brochure
 - Winter brochure covers January through April
 - programming will stay the same
 - must be at printer week before Nov 14th
 - Brad meeting with Gene next week to work on it
3. ARC Centennial Campaign
 - good growth this summer, looking at expanding to offer other classes, WSI, scholarships
 - General discussion:
 - Ellen Gengler thinks it might be a good idea for the pool to partner

- with Children's Foundation for CARE night and other events, to expand our reach
- Invite outside physical instructors to teach at pool programs?
 - Move TPAC meetings to other locations to build more community relations?
 - Brad interested in creating something like MyDenver card for Tukwila - water based safety training program
 - Interested in showing that the pool can act like a second community center
4. Outdoor pool sign - \$700 - let's do it!
 5. Pumpkin Plunge - good to go.
 6. Tax increase - helped with budget - can expect about \$60k additional.
Related: managers will go to 37 or 37.5 hour work week.
- Next TPAC Meeting is scheduled for Saturday, 11/16/2019 8:30am at the Tukwila Community Center.

Meeting adjourned at 9:56 am.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

07. 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.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

08. BUSINESS ITEMS:

a) Public Hearing – RE: 2020 Annual Budget

The public is invited to give feedback regarding the 2020 Annual Budget.



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: TPMPD Finance Committee: Vanessa Zaputil, BoC Position #1

DATE: December 9, 2019

SUBJECT: **2020 Annual Budget Resolution**

ISSUE

The 2020 Preliminary Draft Budget is being presented for consideration.

FINANCIAL IMPACT

The 2020 Budget defines priorities for the upcoming year.

DISCUSSION

The 2020 Budget being presented reflects a conservative **budget surplus** of **\$48,447.76** and an estimated **unrestricted opening balance** of **\$583,163.16**.

- Section 2 of the 2020 Budget Resolution is calculated from the sum of the estimated Unrestricted Balance on 01/01/2020 and the proposed total Revenues for 2020. This budget further reflects the proposed 2020 Wage scale increases.
- The 2020 Budget includes separate spreadsheets of both the TPMPD General Fund and the TPMPD Capital Improvement Fund.

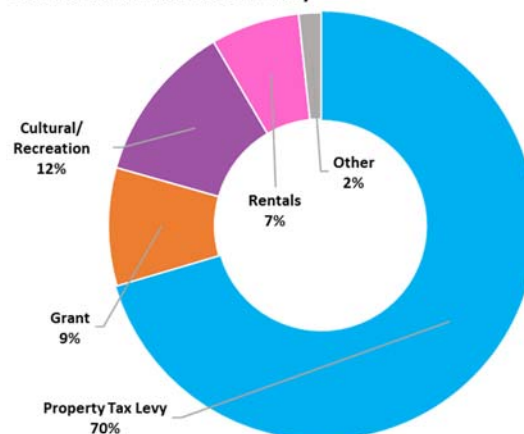
The General Fund Budget incorporates the following sections:

Unrestricted Opening Balance: This is the estimated opening balance in the General Fund on 01/01/2020 based on the estimated closing balance from 2019.

Revenue: This includes all forms of revenues. The usual two main forms being Tax Levy and Programming Revenues. 2020 will also include Grant Funds:

- Tax Levy- All monies received from property taxes levied against property owners in the City of Tukwila. This equates to 70% of all TPMPD revenues for 2020.
- Programming- This includes all monies received from Cultural/Recreation (Lessons, Passes, Drop-In, etc.) and from Rentals (Long-term and One-time Use).

General Fund Revenue Summary



Board Expenditures: This includes Board of Commissioner related expenditures.

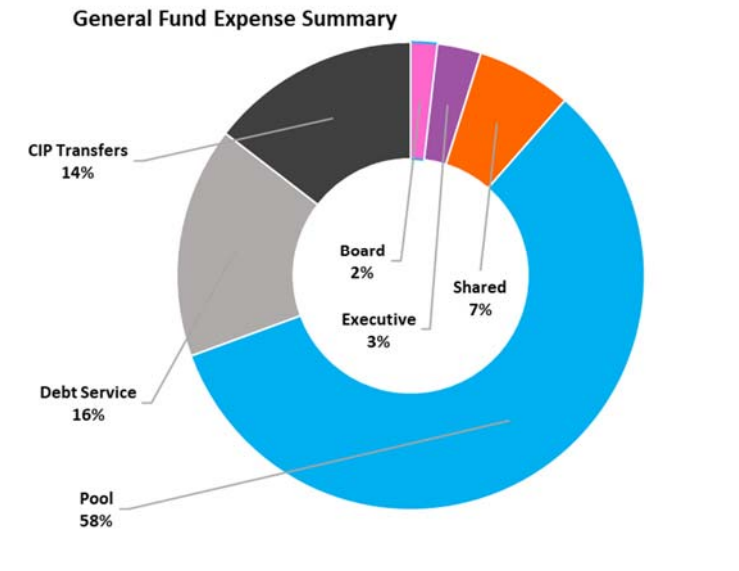
Executive Expenditures: This includes expenditures related to the supporting the Executive - Specifically, the District Administrator position.

Shared Expenditures: This includes expenditures that are utilized, and or are necessary, to support both the District and the Swimming Pool Operations.

Swimming Pool Expenditures: These are expenditures needed exclusively to support operations of the Swimming Pool.

Debt Service Expenditures: These expenditures are related to the City of Tukwila Operational Loan from 2011 and the City of Tukwila CIP Renovation Loan from 2013.

Transfers out to Capital Fund: This expenditure is the budgeted amount to transfer to the CIP Fund to support CIP related expenditures- both Lifecycle Replacement and other approved Capital Expenditures.



The Capital Fund Budget incorporates the following sections:

Unrestricted Opening Balance: This is the estimated opening balance in the CIP fund on 01/01/2020 based on the estimated closing balance from 2019.

Revenues: This includes transfers in from the General Fund.

CIP Expenditures: This includes budgeted capital expenses for 2020. These are expenses that are from both the TPMPD Lifecycle Replacement Schedule and other identified capital (not repair) projects

RECOMMENDATION

It is recommended that the Board approve the 2020 Annual Budget Resolution 2019-06 after the public hearing

ATTACHMENTS

- Draft Resolution 2019-06: 2020 Annual Budget (*includes 2020 Preliminary Draft Budget with CIP Lifecycle Replacement Plan*)

TUKWILA POOL METROPOLITAN PARK DISTRICT

RESOLUTION # 2019-06

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE
TUKWILA POOL METROPOLITAN PARK DISTRICT ADOPTING THE
ANNUAL BUDGET OF THE TUKWILA POOL METROPOLITAN PARK
DISTRICT FOR THE FISCAL YEAR 2020**

WHEREAS, The Tukwila Pool Metropolitan Park District has submitted to the Board of Commissioners a budget and estimate of monies required to meet public expenses for the Tukwila Pool Metropolitan Park District for the year 2020; and

WHEREAS, A public hearing on the proposed budget was advertised and held on December 9, 2019

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

Section 1: The Board of Commissioners of the Tukwila Pool Metropolitan Park District hereby adopts the document entitled “Tukwila Pool Metropolitan Park District 2020 Budget” incorporated by this reference as if fully set forth herein.

Section 2: The total of the estimated revenues and appropriations for the Tukwila Metropolitan Park District is \$2,144,278.16

Section 3: A complete copy of the final budget for 2020, as adopted, together with a copy of this adopting resolution shall be kept on file at the Tukwila Pool Metropolitan Parks District office, and a copy shall be transmitted by the district staff to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

PASSED BY THE TUKWILA POOL METROPOLITAN PARK DISTRICT BOARD OF COMMISSIONERS at a Regular Meeting thereof this 9th day of December, 2019.

ATTEST/AUTHENTICATED:

Commissioner Jeri Frangello-Anderson
Clerk of the Board

Commissioner Christine Neuffer
President of the Board

Passed by the Commission: 09 DEC 2019

Resolution Number: 2019-06

Submitted to WA SAO: _____

Submitted to MRSC: _____

	A	B	C	D	E	F	G	H	I	J	K	L	N
1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget
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	3,114.00	32.44%	768.00	3,882.00	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
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
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
69	BOC Services												
70	Consultant Fees	576.20.100.40.10		500.00	-	300.00	-	300.00	-	0.00%		-	300.00
71	Transcription Services	576.20.100.40.20		5,400.00	3,238.00	750.00	-	750.00	-	0.00%		-	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
73	Public Records Request	576.20.100.40.40		500.00	-	500.00	-	500.00	-	0.00%		-	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
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%		-	150.00
77	Tuition/Registration Fees (BOC Development)	576.20.100.40.62		650.00	-	650.00	-	650.00	-	0.00%		-	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
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
81	Total 576.20.100 Board Expenditures			13,830.00	8,667.35	14,880.00	15,006.43	13,750.00	3,743.37		978.00	5,121.37	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	29,280.25	88.46%	7,325.25	36,605.50	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	3,999.05	80.54%	520.77	4,519.82	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
93	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12		500.00	380.00	500.00	-	500.00	694.00	138.80%		694.00	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
95	Total 576.20.200 Executive Expenditures			60,823.00	42,586.67	44,251.00	41,006.37	38,915.00	33,973.30		7,846.02	41,819.32	45,769.00

	A	B	C	D	E	F	G	H	I	J	K	L	N
	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget
1	Shared Expenditures												
96	Shared Salary & Wages												
97	Bookkeeper Wages	576.20.300.10.10		7,500.00	11,099.13	12,500.00	19,634.67	21,840.00	10,220.00	46.79%	4,147.88	14,367.88	21,320.00
98	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	-	-	1,242.42	3,276.00	1,533.02	46.80%	622.19	2,155.21	3,198.00
99	Non-Taxable Benefits												
100	FICA	576.20.300.20.11	Included in Pool Personnel Benefits	575.00	-								
101	Unemployment	576.20.300.20.12		450.00	-								
102	L & I	576.20.300.20.13		70.00	-								
103	Shared Supplies/Equipment												
104	Office/Computer Supplies/Equipment (consumable)												
105	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	789.49	52.63%	46.65	836.14	1,000.00
106	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	340.83	34.08%	40.69	381.52	1,000.00
107	Office/Computer Supplies/Equipment (non-												
108	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	1,336.61	44.55%	645.48	3,850.00	3,000.00
109	Computer Equipment (replacement)	576.20.300.30.14	includes new firewall and switch	1,000.00	2,007.41	2,500.00	4,617.05	1,000.00	-	0.00%	30.25	30.25	3,000.00
110	Shared Services												
111	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	4,589.27	114.73%	500.14	5,089.41	4,500.00
112	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%	192.00	1,380.00	5,500.00
113	Communication Services												
114	Telephone	576.20.300.40.31	Personal Mobile Device Stipend (per Policy 560)	-	-		200.00		500.00		100.00	750.00	600.00
115	Postage	576.20.300.40.32		200.00	137.20	200.00	224.48	300.00	225.35	75.12%	49.75	280.00	310.00
116	Website & Email hosting	576.20.300.40.33	Rackspace, Dreamhost, Website Update	1,300.00	1,312.88	1,500.00	1,576.40	1,500.00	1,794.20	119.61%	-	1,795.00	3,500.00
117	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	3,244.26	77.24%	654.28	3,898.54	4,000.00
118	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	519.93	30.58%	32.98	552.91	1,700.00
119	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
120	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	4,068.84	73.98%	733.86	4,802.70	5,000.00
121	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	369.94	73.99%	48.94	450.00	500.00
122	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	6,639.62	110.66%	841.64	7,481.26	8,000.00
123	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
124	Miscellaneous Services	576.20.300.40.70		500.00	-	500.00	-	200.00	-	0.00%	-	-	200.00
125	Risk Management Services												
126	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	6,953.77	239.79%	180.00	7,133.77	3,000.00
127	Pest Control	576.20.300.40.82	Orkin - quarterly \$165.51 total \$662.04	700.00	576.55	700.00	851.36	700.00	585.38	83.63%	166.26	751.64	700.00
128	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	14,500.00
129	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	1,628.00	130.24%	-	1,628.00	2,000.00
130	Financial Services												
131	Accounting Services (Independent)	576.20.300.40.91	Independent		-								
132	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	4,500.00
133	Software Programs (financial)	576.20.300.40.93	QuickBooks and CivicRec	500.00	150.00	500.00	225.00	500.00	390.00	78.00%	-	600.00	6,200.00
134	Shared Intergovernmental Services												
135	External Taxes and Operating Assessments	576.20.300.50.10	include description	1,000.00	-				-				
136	Washington Business License	576.20.300.50.20		-	-		19.00		-				
137	Tukwila Business License	576.20.300.50.30		-	-				-				
138	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
139	Interlocal Agreements	576.20.300.50.50		-	-								
140	State Audit	576.20.300.50.60	travel status	13,500.00	2,606.09	-	5,415.70	8,000.00	-	0.00%	-	8,000.00	
141	Total 576.20.300 Shared Expenditures			91,757.00	72,633.97	82,100.00	82,742.93	101,216.00	63,297.16		9,266.99	82,828.88	99,978.00

	A	B	C	D	E	F	G	H	I	J	K	L	N
1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget
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	123,486.20	67.84%	19,110.12	142,596.32	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	49,135.58	96.34%	8,322.21	57,457.79	61,000.00
147	Water Exercise Instructor Wages	576.20.400.10.25		-	-	-	551.50	4,000.00	3,969.74	99.24%	551.50	4,521.24	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	60,740.15	88.38%	11,180.00	71,920.15	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	101,279.81	81.49%	19,431.73	120,711.54	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	22,623.71	75.41%	3,704.98	26,328.69	40,000.00
152	Maintenance Worker Wages	576.20.400.10.65		-	-	-	-	13,000.00	-	0.00%	-	-	-
153	Overtime Wages	576.20.400.10.70		-	14,532.98	7,500.00	6,249.25	7,500.00	3,185.94	42.48%	652.85	3,838.79	5,000.00
154	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	-	-	-	9,105.27		-	9,500.00	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	23,117.47	79.85%	4,371.36	28,894.75	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	34,034.36	76.94%	6,289.07	39,265.80	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	10,377.46	51.27%	1,312.94	17,964.75	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	15,591.05	103.94%	1,989.95	15,000.00	20,000.00
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
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
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	2,532.13	84.40%	283.35	2,815.48	2,400.00
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%	892.49	2,838.14	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	923.62	53.08%	-	923.62	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
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%	1,780.51	1,875.51	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	10,654.99	106.55%	2,470.61	13,125.60	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	6,450.27	58.64%	1,243.95	7,694.22	11,000.00
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	2,723.34	54.47%	376.37	3,099.71	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	203.04	20.30%	-	203.04	1,000.00
177	Repairs/Maintenance Supplies & Equipment	576.20.400.30.25	paint, paint brushes, rust remover, gloves, etc.	-	-	-	-	-	-		-	-	1,000.00
178	Resale Inventory	576.20.400.30.30		2,600.00	3,494.40	3,500.00	5,011.34	5,000.00	3,663.93	73.28%	414.48	4,078.41	5,500.00
179	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	1,500.00

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1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget
180	Swimming Pool Services												
181	Transaction Services/Merchant Fees	576.20.400.40.10	Credit Card processing fees: Authorize.net and EVO Payments	6,500.00	7,577.47	9,000.00	9,599.39	11,220.00	9,068.91	80.83%	1,119.12	16,969.00	12,070.65
182	Translation Services	576.20.400.40.20		500.00	-	300.00	-	500.00	-	0.00%	-	-	500.00
183	Grant Translation	576.20.400.40.21				500.00	-		-		-		
184	Advertising & Promotion												
185	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
186	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%	1,458.88	3,947.15	6,000.00
187	Staff Recruiting	576.20.400.40.33	Job Postings: Indeed, Facebook, Job Board, etc.	800.00	228.00	800.00	1,037.96	1,000.00	1,471.58	147.16%	-	1,471.58	2,500.00
188	Promotional giveaways	576.20.400.40.34	program promotion only	800.00	40.51	500.00	-	500.00	17.97	3.59%	-	17.97	500.00
189	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
190	Grant Marketing	576.20.400.40.36				1,700.00	153.57		-		-		
191	Grant Overhead	576.20.400.40.37				2,800.00	825.43		-		-		
192	Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment, Indeed			1,000.00	1,328.94	1,500.00	586.63	39.11%	-	586.63	-
193	Staff Development												
194	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%	191.08	191.08	1,000.00
195	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%	473.50	2,402.90	4,000.00
196	Rentals and Leases												
197	Equipment Rentals	576.20.400.40.51		500.00	-		-		-		-		-
198	Facility Ground Lease	576.20.400.40.52	TSD ILA executed 07.11.2017	11,497.00	-								
199	Utilities												
200	Electrical (Utilities)	576.20.400.40.61		16,000.00	15,996.92	17,600.00	16,219.91	19,000.00	15,729.64	82.79%	1,186.50	16,916.14	19,000.00
201	Gas (Utilities)	576.20.400.40.62		49,000.00	48,948.96	58,000.00	42,364.04	50,000.00	30,213.55	60.43%	6,209.77	36,423.32	48,000.00
202	Water (Utilities)	576.20.400.40.63		5,100.00	6,474.42	6,500.00	5,908.14	7,000.00	5,381.92	76.88%	-	5,381.92	7,500.00
203	Sewer (Utilities)	576.20.400.40.64		4,200.00	1,186.46	1,500.00	704.35	1,500.00	611.45	40.76%	117.70	729.15	1,500.00
204	Garbage Collection (Utilities)	576.20.400.40.65		1,000.00	-	1,000.00	-	1,000.00	-	0.00%	-	-	1,000.00
205	Storm Drain (Utilities)	576.20.400.40.66		-	-								
206	Other (Utilities)	576.20.400.40.67		-	-								
207	Repairs and Maintenance Services												
208	Maintenance/Janitorial Services	576.20.400.40.71			-								
209	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	21,777.44	72.59%	44,129.68	50,000.00	55,000.00
210	Equipment Repairs/Maintenance Services	576.20.400.40.73		4,000.00	21,227.84	21,000.00	13,950.56	37,112.00	21,226.44	57.20%	135.83	21,362.27	25,000.00
211	Landscaping/Groundskeeping Services	576.20.400.40.74			-								
212	Travel (Staff non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	21.04	200.00	110.96	200.00	-	0.00%	-	-	200.00
213	Miscellaneous Services												
214	Scholarship Funds Expensed	576.20.400.40.91		10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	9,871.10	98.71%	1,479.50	11,275.10	12,000.00
215	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	924.00
216	Aerobics Partner	576.20.400.40.93					1,275.00	2,400.00	350.00	14.58%	200.00	550.00	-
217	Other Services	576.20.400.40.94	2019: Unclaimed Property Transfer (User Credits from CivicRec)	500.00	-				1,208.88				
218	Adult Free Passes	576.20.400.40.95		60.00	-								
219	Youth Free Passes	576.20.400.40.96		300.00	9.00								
220	Discounts Applied	576.20.400.40.97			-								
221	Gift Certificates	576.20.400.40.98			322.00								
222	Total 576.20.400 Swimming Pool Expenditures			569,539.00	581,948.07	707,770.17	710,464.64	815,369.21	611,875.69		141,740.03	747,641.56	876,582.48

	A	B	C	D	E	F	G	H	I	J	K	L	N
1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget
223	Sales Tax												
224	Sales Tax Paid	586.00.300.00.00		5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	6,168.47	82.80%	920.08	6,927.33	8,070.00
225			Total 586.00.300 Sales Tax	5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	6,168.47		920.08	6,927.33	8,070.00
226	Debt Service Principle												
227	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	93,362.56	83.19%	18,486.67	112,222.37	114,487.50
228	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
229			Total 591.76.300 Debt Service Principle	204,254.00	204,253.51	209,197.68	209,197.68	209,743.79	141,640.49		68,435.37	209,743.79	215,948.79
230	Debt Service Interest												
231	City Bridge Loan (Interest)	592.76.300.80.10		13,632.00	13,632.10	11,455.71	11,455.71	9,235.39	7,852.24	85.02%	1,756.29	9,235.39	6,970.26
232	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
233			Total 592.76.300 Debt Service Interest	30,334.00	30,334.25	25,390.08	25,390.08	24,843.97	16,139.31		8,372.59	24,843.97	18,638.97
234	Park Facility Improvements and New Construction												
235	CIP Supplies	595.76.300.30.00	<i>Reported below: 2019 Capital Improvement Project/Lifetime Replacement Fund Budget</i>										
236	CIP Services	595.76.300.40.00		15,000.00									
237			Total 595.76.300 Park Facility Improvements (CIP)	15,000.00	-	-	-	-	-	-	-	-	-
238	Transfers Out												
239	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	80,000.00	220,000.00
240			Total 597.00.300 Transfers Out	85,000.00	133,305.00	80,000.00	97,633.20	80,000.00	-		97,633.20	80,000.00	220,000.00
241			Total Expenditures	1,075,990.00	1,081,728.57	1,171,143.93	1,188,942.67	1,291,287.97	876,837.79		335,192.28	1,198,926.22	1,512,637.24
242													
243			Opening Balance	238,546.00	271,557.67	288,491.29	343,876.36	380,436.35	427,786.63			427,786.63	583,163.16
244			Total Revenue	1,086,140.00	1,154,047.26	1,184,226.00	1,272,852.94	1,296,884.00	1,241,211.53			1,354,302.75	1,561,115.00
245			Total Expenditures	(1,075,990.00)	(1,081,728.57)	(1,171,143.93)	(1,188,942.67)	(1,291,287.97)	(876,837.79)			(1,198,926.22)	(1,512,637.24)
246	Ending Balance			248,696.00	343,876.36	301,573.36	427,786.63	386,032.38	792,160.37			583,163.16	631,640.92
247			Net Income (Total Revenue less Total Expenditures)	10,150.00	72,318.69	13,082.07	83,910.27	5,596.03	364,373.74			155,376.53	48,477.76
248			Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures										
249			3 Months Operational and Debt Service Expenses:	247,747.50	237,105.89	272,785.98	272,827.37	302,821.99	219,209.45			279,731.56	323,159.31
250			Requirement Met?	YES	YES	YES	YES	YES	YES			YES	YES

	A	B	C	D	E	F	G	H	I	J	K	L	N	
1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget	
251	Tukwila Pool Metropolitan Park District Capital Improvement Project/Lifetime Replacement Fund Budget													
252	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	361,080.05	
253														
254	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	
255		Grant Revenue Transfer In							-			-	140,000.00	
256		*(\$80,000 2017 Transfer) - (\$30105 Balance of 2016 Transfer)				\$110,105.00				-				
257		*2018 Transfer in 2017				\$18,200.00				-				
258	Prior Period Adjustment(s)	EOY adjustment to the Budget Report balance to match the General Ledger (QBO)		-	-	-	11,661.44		-					
259	Investment Income	Interest earned from CIP Fund							7,365.43				2,500.00	
260	Total Revenue			\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$7,365.43			\$80,000.00	\$222,500.00	
261														
262	CIP Expenditures	2019, 2017	Pool Liner					55,000.00		0.00%		112,495.00	75,000.00	
263		2025	Heat Exchanger (Pool Water)											
264		2018, 2023, 2028	Pool Covers				12,501.00	16,830.62						
265		2020	Painting (Int & Ext)											120,205.00
266		2020, 2028	ADA Chair Lift											10,000.00
267		2018	Starting/Diving Blocks				18,000.00	17,999.97						
268		2022	Diving Board											
269		2026	Domestic Boiler											
270		2030	Stall Partitions											
271		2023	Locker Room Floor Resurfacing											
272		2028	Pool Deck Floor Resurfacing											
273		2018	Slide Steps/Platforn				12,000.00	13,354.00						
274		2018	Lighting (Pool Deck)				6,200.00	7,954.10						
275		2018	Lane Dividers					3,336.80				3,336.80		
276	2018	Security Cameras					9,549.10				9,549.10			
277	Items not included in LifeCycle Replacement Plan													
278	2032	Pool Circ Pump/VFD												
279	2033	Roof												
280	2031	HVAC Controls												
281	Bank Charges	Bank Service Fees from CIP Fund							175.72				250.00	
282	Total Expenditures			-	-	48,701.00	69,024.59	55,000.00	175.72		12,885.90	112,495.00	205,455.00	
283														
284	Opening Balance			250,105.00	220,000.00	353,305.00	353,305.00	392,029.51	393,575.05			393,575.05	361,080.05	
285	Total Revenue			\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$7,365.43			\$80,000.00	\$222,500.00	
286	Total Expenditures			-	-	(48,701.00)	(69,024.59)	(55,000.00)	(175.72)			(112,495.00)	(205,455.00)	
287	Ending Balance (CIP)			335,105.00	353,305.00	384,604.00	393,575.05	417,029.51	400,764.76			361,080.05	378,125.05	

Tukwila Pool MPD CIP Fund Running Totals (Lifecycle & Demo)

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Lifecycle Running Total			\$50,000	\$100,000	\$100,000	\$173,305	\$175,512	\$170,769	\$100,564	\$150,564	\$178,360	\$178,046	\$228,046	\$181,984	\$98,778	\$17,669	(\$47,573)	\$2,427	\$13,469				
Demo Running Total	\$30,000	\$60,000	\$90,000	\$120,000	\$120,000	\$180,000	\$210,000	\$240,000	\$270,000	\$300,000	\$330,000	\$360,000	\$390,000	\$420,000	\$450,000	\$480,000	\$510,000	\$540,000	\$570,000				
Fund Running Total	\$30,000	\$60,000	\$140,000	\$220,000	\$220,000	\$353,305	\$385,512	\$410,769	\$370,564	\$450,564	\$508,360	\$538,046	\$618,046	\$601,984	\$548,778	\$497,669	\$462,427	\$542,427	\$583,469				\$583,469

Tukwila Pool MPD LifeCycle Replacement Plan (Rev. 11/26/18)

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Item																							
Pool Liner							\$54,743									\$131,109							
Heat Exchanger (Pool Water)													\$96,062										
Pool Covers							\$16,831					\$16,451					\$20,015						
Painting (Int. & Ext.)									\$120,205														
Chemical Feeding (Leasing)																							
ADA Chair Lift																	\$18,009						
Starting Blocks							\$18,000																
Diving Board											\$22,204												
Domestic Boiler															\$133,206								
Stall Partitions																						\$38,958	
Locker Room Floor Resurfacing											\$29,605												
Pool Deck Floor Resurfacing					\$49,895 Ex*												\$72,038						
Slide Steps/Platform							\$13,354																
Lighting (Pool Deck)							\$7,954																
Lane Dividers							\$3,337					\$4,258					\$5,180						
Security Cameras							\$9,317																
Annual Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$68,793	\$54,743	\$120,205	\$0	\$22,204	\$50,314	\$0	\$96,062	\$133,206	\$131,109	\$115,242	\$0	\$38,958	\$0	\$0	\$0	\$830,836
Starting Balance				\$50,000	\$100,000	\$100,000	\$173,305	\$175,512	\$170,769	\$100,564	\$150,564	\$178,360	\$178,046	\$228,046	\$181,984	\$98,778	\$17,669	(\$47,573)	\$2,427		\$0	\$0	
Annual Contribution			\$50,000	\$50,000		\$73,305	\$71,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000				\$844,305
Ending Balance			\$50,000	\$100,000	\$100,000	\$173,305	\$175,512	\$170,769	\$100,564	\$150,564	\$178,360	\$178,046	\$228,046	\$181,984	\$98,778	\$17,669	(\$47,573)	\$2,427	\$13,469	\$0	\$0	\$0	\$13,469
*Excluded- Paid in General Fund																							
Items Not Included																							
Pool Circ Pump/VFD																						\$179,082	
Roof (New in 2013- 25+Years)																						\$409,740	
HVAC Controls																					\$162,065		
Boiler																						\$252,822	

Tukwila Pool MPD CIP Fund Demo Reserve

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Starting Balance	\$0	\$30,000	\$60,000	\$90,000	\$120,000	\$120,000	\$180,000	\$210,000	\$240,000	\$270,000	\$300,000	\$330,000	\$360,000	\$390,000	\$420,000	\$450,000	\$480,000	\$510,000	\$540,000				
Annual Contribution	\$30,000	\$30,000	\$30,000	\$30,000		\$60,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000				\$570,000
Ending Balance	\$30,000	\$60,000	\$90,000	\$120,000	\$120,000	\$180,000	\$210,000	\$240,000	\$270,000	\$300,000	\$330,000	\$360,000	\$390,000	\$420,000	\$450,000	\$480,000	\$510,000	\$540,000	\$570,000				\$570,000



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Christine Neuffer, TPMPD Board President

DATE: December 9, 2019

SUBJECT: **2020 Board Regular Meeting Schedule**

ISSUE

The TPMPD annually sets the Regular Meeting schedule of the BOC by Resolution.

BACKGROUND

Regular Meetings of the TPMPD BOC in 2019 were held at Valley View Sewer District on the second Monday of each month at 6:00pm.

DISCUSSION

It has been recommended to use the Tukwila School District Administration Building meeting room in 2020 as set forth in our Interlocal Agreement.

RECOMMENDATION

It is recommended that the Board approve Resolution 2019-07 as presented for Regularly scheduled BOC meetings on the second Monday of each month at 6:00pm in 2020: January 13, February 10, March 9, April 13, May 11, June 8, July 13, August 10, September 14, October 12, November 9, and December 14.

ATTACHMENTS

- Draft Resolution 2019-07: 2020 Board Regular Meeting Schedule
- Tukwila School District Facility Schedule Confirmation

**TUKWILA POOL METROPOLITAN PARK DISTRICT
RESOLUTION # 2019-07**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE
TUKWILA POOL METROPOLITAN PARK DISTRICT ESTABLISHING
THE MEETING SCHEDULE FOR THE BOARD OF COMMISSIONERS
OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT**

WHEREAS, RCW 42.30.030 states that all meetings of the governing body of a public agency shall be open and public; and

WHEREAS, all persons shall be permitted to attend any meeting of the governing body of a public agency; and

WHEREAS, it is in the best interest of the Tukwila Pool Metropolitan Park District to inform all citizens of all Tukwila Pool Metropolitan Park District Board of Commissioners meeting days, times and locations;

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

Section 1: Tukwila Pool Metropolitan Park District Board of Commissioners meetings shall be held on the following days during the year 2020:

January	13	February	10	March	9	April	13	May	11	June	8
July	13	August	10	September	14	October	12	November	9	December	14

Section 2: Tukwila Pool Metropolitan Park District Board of Commissioners meetings shall be held at the Tukwila School District Administration Building Board or Conference room, 4640 S 144th St, Tukwila, WA 98168 commencing at 6:00 p.m.

PASSED BY THE TUKWILA POOL METROPOLITAN PARK DISTRICT BOARD OF COMMISSIONERS at a Regular Meeting thereof this 9th day of December 2019.

ATTEST/AUTHENTICATED:

Commissioner Jeri Frangello-Anderson
Clerk of the Board

Commissioner Christine Neuffer
President of the Board

Passed by the Commission: 09 DEC 2019

Resolution Number: 2019-07

Your requested schedule is activated.(Event:TPMPD BoC Meeting)

From: SchoolDude Message Center <message.center@smtp.schooldude.com>

Sent: Fri, Dec 6, 2019 at 12:46 pm

To: district@tukwilapool.org, mcmurtrys@tukwila.wednet.edu, jeromes@tukwila.wednet.edu, genglere@tukwila.wednet.edu, gagek@tukwila.wednet.edu

(This message is to notify you of a new schedule request.)

The facility schedule request listed below is approved and activated.

FS Schedule ID: 3819
Event Title: TPMPD BoC Meeting
Event Time: 5:30PM
Event Date: 1/13/2020 2/10/2020 3/9/2020 4/13/2020 5/11/2020 6/8/2020 7/13/2020 8/10/2020
9/14/2020 10/12/2020 11/9/2020 12/14/2020
Event Setup Time: 5:30PM
Event Breakdown Time: 9:30PM
Status: Approved
Schedule State: Activated
Organization: Tukwila MPD Pool
Location: Admin Building
Building:
Area(Buildings|Rooms): (Boardroom)
Events:

Date : 1/13/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 2/10/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 3/9/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 4/13/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 5/11/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :

Room(s) : Boardroom

Date : 6/8/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 7/13/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 8/10/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 9/14/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 10/12/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 11/9/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom

Date : 12/14/2020
Start Time : 5:30 PM
End Time : 9:30 PM
Location : Admin Building
Building :
Area :
Room(s) : Boardroom



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Christine Neuffer, TPMPD Board President

DATE: December 9, 2019

SUBJECT: **2020 Board of Commissioners Officer Selections**

ISSUE

The TPMPD must appoint a Board President and a Board Clerk for 2020.

BACKGROUND

The TPMPD Bylaws Article 5 states:

- Section 1 -Appointment of Officers: Each Year at the last public meeting, the TPMPD Board shall appoint the President of the Board for the following year, and the Clerk of the Board for the following year, by majority vote of the quorum of the TPMPD Board in attendance at the meeting.
- Section 2 -Terms of Officers: The President or Clerk of the Board of Commissioners may not serve two consecutive terms unless the first term is less than six months. The officers of the TPMPD Board shall serve until December 31st, or until a successor is appointed by the TPMPD Board, the failure to appoint a successor as provided herein shall not operate as a removal of the existing officers.

DISCUSSION

In accordance with the TPMPD Bylaws the Board shall, at its December Regular Meeting, vote and appoint the TPMPD President and Clerk for 2020

RECOMMENDATION

It is recommended that the Board move to appoint a Board President and a Board Clerk for 2020



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Kristine Selleck, District Administrator

DATE: December 9, 2019

SUBJECT: **TPAC Appointments**

ISSUE

Should the BOC re-appoint:

- Jacque Carroll (TPAC Position #1) and
- Diane Myers (TPAC Position #2) to the Tukwila Pool Advisory Committee?

BACKGROUND

TPAC positions #1 and #2 are two-year terms that expire on Dec. 31, 2021. The following table shows current TPAC Members & Terms as of 12/09/2019:

Position	Member	Term Ending
#1	Jacque Carroll	12/31/2019
#2	Diane Myers	12/31/2019
#3	Ivan Cockrum	12/31/2020
#4	Sharon Shipman	12/31/2020
#5	VACANT	
Student		
Student		

DISCUSSION

Both TPAC members have been valued contributors to the Pool offering assistance and advice.

RECOMMENDATION

It is recommended that the Board approve both appointments.



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Kristine Selleck, District Administrator

DATE: December 9, 2019

SUBJECT: **2020 Contract Renewals: Attorney and CPA**

ISSUE

The TPMPD Contracts with our Attorney (Snure Law Office, PSC) and CPA (GDM Private Financial Solutions) expire December 31, 2019, and we must decide if we want to renew these contracts.

FINANCIAL IMPACT

Brian Snure indicated the following regarding rate changes:

- Attorney rate will be increasing to \$250.00 per hour effective January 1, 2020,
- Paralegal rate will be increasing to \$110.00 per hour effective January 1, 2020,
- Everything else should be the same.

Alan Dance indicated the following regarding rate changes:

- No change in billing rate for myself or staff.

BACKGROUND

The TPMPD approved 2019 contracts with Snure Law Office, PSC and GDM Private Financial Solutions.

DISCUSSION

The TPMPD requires external contracts for both Legal and Accounting Services. Our current service providers are valuable assets for historical and future business.

RECOMMENDATION

It is recommended that the Board approve the 2020 Professional Service Agreements from Snure Law Office PSC and GDM Private Financial Solutions as presented.

ATTACHMENTS

- PROFESSIONAL SERVICES AGREEMENT Between the Tukwila Pool Metropolitan Park District and Snure Law Office, PSC (signed by Brian Snure, President).
- PROFESSIONAL SERVICES AGREEMENT Between the Tukwila Pool Metropolitan Park District and GDM Private Financial Solutions (signed by Alan Dance, CPA)

**PROFESSIONAL SERVICES AGREEMENT
Between the Tukwila Pool Metropolitan Park District and**

Snure Law Office, PSC

THIS AGREEMENT is made between the Tukwila Pool Metropolitan Park District, a Washington municipal corporation "TPMPD," and Snure Law Office, PSC, located and doing business at 627 S. 227th St., Des Moines, WA 98198 "Contractor."

I. DESCRIPTION OF WORK.

Contractor shall perform the following services for the TPMPD:

See Exhibit A.

Contractor further represents that the services furnished under this Agreement will be performed diligently and in accordance with generally accepted professional practices within the Puget Sound region in effect at the time those services are performed.

II. TERM. This Agreement shall be effective January 1, 2020 and shall continue until December 31, 2020 unless earlier terminated as provided herein.

III. COMPENSATION. The TPMPD shall pay Contractor the hourly rates identified in Exhibit A according to the following invoice schedule:

Contractor shall invoice the TPMPD monthly based on time and materials incurred during the preceding month for services rendered during the preceding month. The TPMPD shall pay all approved invoices within 30 days of receipt. All hourly rates charged shall remain fixed at the negotiated rates throughout the term of this Agreement.

IV. ADDITIONAL WORK. If, during the performance of this Agreement or subsequent to completion of the work under this Agreement, services other than those described in Section I are ordered by the TPMPD, the Contractor agrees to provide said services and the TPMPD agrees to compensate the Contractor for the same according to the method determined at the time the additional services are ordered. The Contractor shall not proceed with said additional services until such time as the cost for the additional services and the method of payment are approved in writing by the TPMPD.

V. INDEPENDENT CONTRACTOR. The parties intend that an Independent Contractor-Employer Relationship will be created by this Agreement. By their execution of this Agreement, and in accordance with Ch. 51.08 RCW, the parties make the following representations:

- A. The Contractor has the ability to control and direct the performance and details of its work, the TPMPD being interested only in the results obtained under this Agreement.
- B. The Contractor maintains and pays for its own place of business from which Contractor's services under this Agreement will be performed.
- C. The Contractor has an established and independent business that is eligible for a business deduction for federal income tax purposes that existed before the TPMPD retained Contractor's services, or the Contractor is engaged in an independently established trade, occupation, profession, or business of the same nature as that involved under this Agreement.
- D. The Contractor is responsible for filing as they become due all necessary tax documents with appropriate federal and state agencies, including the Internal Revenue Service and the state Department of Revenue.
- E. The Contractor has registered its business and established an account with the state Department of Revenue and other state agencies as may be required by Contractor's business and has obtained a Unified Business Identifier (UBI) number from the State of Washington.
- F. The Contractor maintains a set of books dedicated to the expenses and earnings of its business.

VI. TERMINATION. The TPMPD may terminate this Agreement, with or without cause, upon providing the Contractor seven (7) calendar days written notice at its address set forth on the signature block of this Agreement. The Contractor may terminate this Agreement, with or without cause, upon providing the TPMPD thirty (30) calendar days written notice at its address set forth on the signature block of this Agreement.

VII. DISCRIMINATION. The Contractor shall not discriminate against any employee, applicant for employment or any person seeking the services of the Contractor under this Agreement on the basis of race, color, religion, creed, sex, age, national origin, marital status or the presence of any sensory, mental or physical handicap.

VIII. INDEMNIFICATION. Contractor shall defend, indemnify and hold the TPMPD, its officers, officials, employees, agents and volunteers harmless from any and all claims, injuries, damages, losses or suits, including all legal costs and attorney fees, arising out of or in connection with the Contractor's performance of this Agreement, except for that portion of the injuries and damages caused by the TPMPD's negligence. The TPMPD's inspection or acceptance of any of Contractor's work when completed shall not be grounds to avoid any of these covenants of indemnification. The provisions of this section shall survive the expiration or termination of this Agreement.

In the event Contractor refuses tender of defense in any suit or any claim, if that tender was made pursuant to this indemnification clause, and if that refusal is subsequently determined by a court having jurisdiction (or other agreed tribunal) to have been a wrongful refusal on the Contractor's part, then Contractor shall pay all the TPMPD's costs for defense, including all reasonable expert witness fees and reasonable attorneys' fees, plus the TPMPD's legal costs and fees incurred because there was a wrongful refusal on the Contractor's part.

It is further specifically and expressly understood that the indemnification provided herein constitutes Contractor's limited waiver of immunity under industrial insurance, Title 51 RCW, solely to carry out the purposes of this indemnification clause. The Contractor further acknowledges that Contractor has mutually negotiated this waiver.

IX. INSURANCE. The Contractor shall procure and maintain for the duration of the Agreement, insurance of the types and in the amounts described in **Exhibit B** attached and incorporated by this reference.

X. CONFIDENTIALITY. In the performance of the Agreement, Contractor may have access to certain confidential information. Contractor agrees to protect confidential information of District against any unauthorized use or disclosure. Without limitation of the foregoing:

- A. Contractor will use such confidential information solely for the purposes of fulfilling the job requirements.
- B. Contractor will disclose such confidential information only to those employees, Consultants, agents and other representatives who have a need to know the same and who understand and acknowledge their obligation and willingness to preserve and hold such confidential information in strict confidence.

XI. CONTRACTOR'S WORK AND RISK. The Contractor agrees to comply with all federal, state, and municipal laws, rules, and regulations that are now effective or in the future become applicable to Contractor's business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of those services. All work shall be done at Contractor's own risk, and Contractor shall be responsible for any loss of or damage to materials, tools, or other articles used or held for use in connection with the work.

XII. OWNERSHIP AND USE OF INTELLECTUAL PROPERTY. Any records, reports, designs, files, documents, drawings, specifications, data or information, regardless of form or format, and all other materials prepared or produced by the Contractor in connection with the services provided hereunder shall be the property of the TPMPD whether the project for which they were created is executed or not. No confidential information obtained or created by Contractor shall be disclosed to any person or party other than the TPMPD without the TPMPD's prior written consent.

XIII. MISCELLANEOUS PROVISIONS.

A. Conflict of Interest. The Contractor represents to the TPMPD that it has no conflict of interest in performing any of the services described herein. In the event that the Contractor is asked to perform services for a project with which it may have a conflict, the Contractor shall immediately disclose such potential conflict to the TPMPD.

B. Non-Waiver of Breach. The failure of the TPMPD to insist upon strict performance of any of the covenants and agreements contained in this Agreement, or to exercise any option conferred by this Agreement in one or more instances shall not be construed to be a waiver or relinquishment of those covenants, agreements or options, and the same shall be and remain in full force and effect.

C. Resolution of Disputes and Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Washington. If the parties are unable to settle any dispute, difference or claim arising from the parties' performance of this Agreement, the exclusive means of resolving that dispute, difference or claim, shall only be by filing suit exclusively under the venue, rules and jurisdiction of the King County Superior Court, King County, Washington, unless the parties agree in writing to an alternative dispute resolution process. In any claim or lawsuit for damages arising from the parties' performance of this Agreement, each party shall pay all its legal costs and attorney's fees incurred in defending or bringing such claim or lawsuit, including all appeals, in addition to any other recovery or award provided by law; provided, however, nothing in this paragraph shall be construed to limit the TPMPD's right to indemnification under Section VII of this Agreement.

D. Written Notice. All communications regarding this Agreement shall be sent to the parties at the addresses listed on the signature page of the Agreement, unless notified to the contrary. Any written notice hereunder shall become effective three (3) business days after the date of mailing by registered or certified mail, and shall be deemed sufficiently given if sent to the addressee at the address stated in this Agreement or such other address as may be hereafter specified in writing.

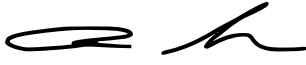
E. Assignment. Any assignment of this Agreement by either party without the written consent of the non-assigning party shall be void.

F. Modification. No waiver, alteration, or modification of any of the provisions of this Agreement shall be binding unless in writing and signed by a duly authorized representative of the TPMPD and Contractor.

G. Entire Agreement. The written provisions and terms of this Agreement, together with any Exhibits attached hereto, shall supersede all prior verbal statements of any officer or other representative of the TPMPD, and such statements shall not be effective or be construed as entering into or forming a part of or altering in any manner this Agreement. Should any language in any

of the exhibits to this Agreement conflict with any language contained in this Agreement, the terms of this Agreement shall prevail.

IN WITNESS, the parties below execute this Agreement, which shall become effective on the last date entered below.

CONTRACTOR: By:  Brian Snure, President DATE: <u>11-21-19</u>	TUKWILA POOL METROPOLITAN PARK DISTRICT: By: _____ Christine Neuffer, Board President DATE: _____
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NOTICES TO BE SENT TO: Brian Snure Snure Law Office, PSC 612 S. 227 th St. Des Moines, WA 98198	NOTICES TO BE SENT TO: District Administrator Tukwila Pool Metropolitan Park District 4414 S. 144 th St. Tukwila WA 98168
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EXHIBIT A
Scope of Services to be Provided by Contractor

The Contractor shall be principally responsible for performing all legal work for the District, except where defense is provided through insurance coverage. The following list of duties is illustrative, but is not necessarily inclusive, of the services to be performed by the Contractor:

1. Review or draft contracts, resolutions, interlocal agreements, and other legal documents as requested by the District;
2. Advise the Commissioners and staff members with regard to legal matters relating to their respective duties for the District;
3. Represent the District in all lawsuits and other contested administrative proceedings commenced by or against the District, except where defense is provided exclusively through insurance coverage;
4. Consult with and advise the Commissioners and staff members in person, by telephone, e-mail, or by written memo on District business; and
5. Attend Commission meetings, staff meetings, or other meetings, as requested by the District.

Contractor Rates 2020

Attorney time will be billed at the hourly rate of \$250.00 per hour.

Paralegal time will be billed at the rate of \$110.00 per hour.

Meeting travel time shall not exceed .80 for meetings held within the boundaries of the District.

The District will not be billed for normal and customary expenses such as postage, photocopies, legal messenger service, computerized research charges or other nominal expenses. The District will be billed for extraordinary expenses such as filing fees, discovery costs and substantial postage or photocopying costs.

EXHIBIT B INSURANCE REQUIREMENT

The Contractor shall be responsible for maintaining, during the term of this Agreement and at its sole cost and expense, the types of insurance coverage and in the amounts described below. The Contractor shall furnish evidence, satisfactory to the TPMPD, of all such policies with an insurer acceptable to the TPMPD. During the term hereof, the Contractor shall take out and maintain in full force and effect the following insurance policies:

- a. Comprehensive general liability (CGL) insurance with a limit of not less than \$1,000,000 per each occurrence. If such CGL insurance contains aggregate limits, the General Aggregate limit shall be at least twice the “each occurrence” limit. CGL insurance shall be written on ISO occurrence form CG 00 01 (or a substitute form providing equivalent coverage).
- b. Automobile liability insurance with a limit not less than \$1,000,000 per accident. Such insurance shall cover liability arising out of “Any Auto.” Automobile liability coverage shall be written on ISO form CA 00 01, or substitute liability form providing equivalent coverage. If necessary
- c. Such workmen’s compensation and other similar insurance as may be required by law.
- d. Professional liability insurance is required if services delivered pursuant to this agreement, either directly or indirectly, involve or require providing professional services. Such coverage shall cover injury or loss resulting from Contractors’ rendering or failing to render professional services. Contractor shall maintain minimum limits no less than \$500,000 per incident, loss, or person, as applicable. If the policy contains a general aggregate or policy limit, it shall be at least two times the incident, loss or person limit. If professional liability insurance is written on a “claims made” basis, the policy shall provide full coverage for prior acts or include a retroactive date that precedes the effective date of this contract.
- e. Contractor agrees to disclose the existence and nature of any limiting endorsement that applies to any liability insurance policy purchased in accord with this contract.
- f. Contractor’s insurance coverage shall be primary insurance as respects the TPMPD and Contractor shall provide documentation of the primary nature of Contractor’s insurance. Any insurance maintained by the TPMPD shall be excess of the Contractor’s insurance and shall not contribute with it.

PROFESSIONAL SERVICES AGREEMENT
Between the Tukwila Pool Metropolitan Park District and
GDM Private Financial Solutions

THIS AGREEMENT is made between the Tukwila Pool Metropolitan Park District, a Washington municipal corporation "TPMPD," and GDM Private Financial Solutions, located and doing business at 11100 NE 8th St., Suite 380, Bellevue, WA 98004 "Contractor."

I. DESCRIPTION OF WORK.

Contractor shall perform the following services for the TPMPD, as requested:

See Exhibit A.

Contractor further represents that the services furnished under this Agreement will be performed diligently and in accordance with generally accepted professional practices within the Puget Sound region in effect at the time those services are performed.

II. TERM. This Agreement shall be effective January 1, 2020 and shall continue until December 31, 2020 unless earlier terminated as provided herein.

III. COMPENSATION. The TPMPD shall pay Contractor the fixed fees and hourly rates identified in Exhibit A according to the following invoice schedule:

Contractor shall invoice the TPMPD monthly based on time and materials incurred during the preceding month for services rendered during the preceding month. The TPMPD shall pay all approved invoices within 30 days of receipt. All hourly rates charged shall remain fixed at the negotiated rates throughout the term of this Agreement.

IV. ADDITIONAL WORK. If, during the performance of this Agreement or subsequent to completion of the work under this Agreement, services other than those described in Section I are ordered by the TPMPD, the Contractor agrees to provide said services and the TPMPD agrees to compensate the Contractor for the same according to the method determined at the time the additional services are ordered. The Contractor shall not proceed with said additional services until such time as the cost for the additional services and the method of payment are approved in writing by the TPMPD.

V. INDEPENDENT CONTRACTOR. The parties intend that an Independent Contractor-Employer Relationship will be created by this Agreement. By their execution of this Agreement, and in accordance with Ch. 51.08 RCW, the parties make the following representations:

- A. The Contractor has the ability to control and direct the performance and details of its work, the TPMPD being interested only in the results obtained under this Agreement.
- B. The Contractor maintains and pays for its own place of business from which Contractor's services under this Agreement will be performed.
- C. The Contractor has an established and independent business that is eligible for a business deduction for federal income tax purposes that existed before the TPMPD retained Contractor's services, or the Contractor is engaged in an independently established trade, occupation, profession, or business of the same nature as that involved under this Agreement.
- D. The Contractor is responsible for filing as they become due all necessary tax documents with appropriate federal and state agencies, including the Internal Revenue Service and the state Department of Revenue.
- E. The Contractor has registered its business and established an account with the state Department of Revenue and other state agencies as may be required by Contractor's business and has obtained a Unified Business Identifier (UBI) number from the State of Washington.
- F. The Contractor maintains a set of books dedicated to the expenses and earnings of its business.

VI. TERMINATION. The TPMPD may terminate this Agreement, with or without cause, upon providing the Contractor seven (7) calendar days written notice at its address set forth on the signature block of this Agreement. The Contractor may terminate this Agreement, with or without cause, upon providing the TPMPD thirty (30) calendar days written notice at its address set forth on the signature block of this Agreement.

VII. DISCRIMINATION. The Contractor shall not discriminate against any employee, applicant for employment or any person seeking the services of the Contractor under this Agreement on the basis of race, color, religion, creed, sex, age, national origin, marital status or the presence of any sensory, mental or physical handicap.

VIII. INDEMNIFICATION. Contractor shall defend, indemnify and hold the TPMPD, its officers, officials, employees, agents and volunteers harmless from any and all claims, injuries, damages, losses or suits, including all legal costs and attorney fees, arising out of or in connection with the Contractor's performance of this Agreement, except for that portion of the injuries and damages caused by the TPMPD's negligence. The TPMPD's inspection or acceptance of any of Contractor's work when completed shall not be grounds to avoid any of these covenants of indemnification. The provisions of this section shall survive the expiration or termination of this Agreement.

In the event Contractor refuses tender of defense in any suit or any claim, if that tender was made pursuant to this indemnification clause, and if that refusal is subsequently determined by a court having jurisdiction (or other agreed tribunal) to have been a wrongful refusal on the Contractor's part, then Contractor shall pay all the TPMPD's costs for defense, including all reasonable expert witness fees and reasonable attorneys' fees, plus the TPMPD's legal costs and fees incurred because there was a wrongful refusal on the Contractor's part.

It is further specifically and expressly understood that the indemnification provided herein constitutes Contractor's limited waiver of immunity under industrial insurance, Title 51 RCW, solely to carry out the purposes of this indemnification clause. The Contractor further acknowledges that Contractor has mutually negotiated this waiver.

IX. INSURANCE. The Contractor shall procure and maintain for the duration of the Agreement, insurance of the types and in the amounts described in **Exhibit B** attached and incorporated by this reference.

X. CONFIDENTIALITY. In the performance of the Agreement, Contractor may have access to certain confidential information. Contractor agrees to protect confidential information of District against any unauthorized use or disclosure. Without limitation of the foregoing:

- A. Contractor will use such confidential information solely for the purposes of fulfilling the job requirements.
- B. Contractor will disclose such confidential information only to those employees, Consultants, agents and other representatives who have a need to know the same and who understand and acknowledge their obligation and willingness to preserve and hold such confidential information in strict confidence.

XI. CONTRACTOR'S WORK AND RISK. The Contractor agrees to comply with all federal, state, and municipal laws, rules, and regulations that are now effective or in the future become applicable to Contractor's business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of those services. All work shall be done at Contractor's own risk, and Contractor shall be responsible for any loss of or damage to materials, tools, or other articles used or held for use in connection with the work.

XII. OWNERSHIP AND USE OF INTELLECTUAL PROPERTY. Any records, reports, designs, files, documents, drawings, specifications, data or information, regardless of form or format, and all other materials prepared or produced by the Contractor in connection with the services provided hereunder shall be the property of the TPMPD whether the project for which they were created is executed or not. No confidential information obtained or created by Contractor shall be disclosed to any person or party other than the TPMPD without the TPMPD's prior written consent.

XIII. MISCELLANEOUS PROVISIONS.

A. Conflict of Interest. The Contractor represents to the TPMPD that it has no conflict of interest in performing any of the services described herein. In the event that the Contractor is asked to perform services for a project with which it may have a conflict, the Contractor shall immediately disclose such potential conflict to the TPMPD.

B. Non-Waiver of Breach. The failure of the TPMPD to insist upon strict performance of any of the covenants and agreements contained in this Agreement, or to exercise any option conferred by this Agreement in one or more instances shall not be construed to be a waiver or relinquishment of those covenants, agreements or options, and the same shall be and remain in full force and effect.

C. Resolution of Disputes and Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Washington. If the parties are unable to settle any dispute, difference or claim arising from the parties' performance of this Agreement, the exclusive means of resolving that dispute, difference or claim, shall only be by filing suit exclusively under the venue, rules and jurisdiction of the King County Superior Court, King County, Washington, unless the parties agree in writing to an alternative dispute resolution process. In any claim or lawsuit for damages arising from the parties' performance of this Agreement, each party shall pay all its legal costs and attorney's fees incurred in defending or bringing such claim or lawsuit, including all appeals, in addition to any other recovery or award provided by law; provided, however, nothing in this paragraph shall be construed to limit the TPMPD's right to indemnification under Section VII of this Agreement.

D. Written Notice. All communications regarding this Agreement shall be sent to the parties at the addresses listed on the signature page of the Agreement, unless notified to the contrary. Any written notice hereunder shall become effective three (3) business days after the date of mailing by registered or certified mail, and shall be deemed sufficiently given if sent to the addressee at the address stated in this Agreement or such other address as may be hereafter specified in writing.

E. Assignment. Any assignment of this Agreement by either party without the written consent of the non-assigning party shall be void.

F. Modification. No waiver, alteration, or modification of any of the provisions of this Agreement shall be binding unless in writing and signed by a duly authorized representative of the TPMPD and Contractor.

G. Entire Agreement. The written provisions and terms of this Agreement, together with any Exhibits attached hereto, shall supersede all prior verbal statements of any officer or other representative of the TPMPD, and such statements shall not be effective or be construed as entering into or forming a part of or altering in any manner this Agreement. Should any language in any

of the exhibits to this Agreement conflict with any language contained in this Agreement, the terms of this Agreement shall prevail.

H. TPMPD Obligations: The success of this agreement will require collaboration, cooperation and communication. In addition, TPMPD hereby agrees to:

1. Contract with a competent third party payroll service provider.
2. Install and operate a POS system that integrates with our mutual needs.
3. Timely pay for our services as set forth in this letter.

IN WITNESS, the parties below execute this Agreement, which shall become effective on the last date entered below.

CONTRACTOR: By: <u>Alan Dance</u> Alan Dance, CPA DATE: <u>12/4/2019</u>	TUKWILA POOL METROPOLITAN PARK DISTRICT: By: _____ Christine Neuffer, Board President DATE: _____
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NOTICES TO BE SENT TO: GDM Private Financial Solutions 11100 NE 8 th St., Suite 380 Bellevue, WA 98004	NOTICES TO BE SENT TO: District Administrator Tukwila Pool Metropolitan Park District 4414 S. 144 th St. Tukwila WA 98168
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EXHIBIT A SCOPE OF WORK

Assistance on an hourly basis with any or all of the following:

1. Quarterly Financial Statement Review
2. Year End Balance Sheet Review
3. SAO Annual Report
4. SAO Bi-Annual Audit
5. Annual 1099/1096 Filings
6. Consultation & Communications

Hourly billing rates as follows:

Alan Dance (CPA) - \$300/Hour
GDM Staff- \$125-\$175/hour

Historical Billings for 2020 Budget Consideration

2016 - \$6,521
2017 - \$8,818
2018 - \$4,225
2019 – YTD (11/20/2019) - \$1,757.75

EXHIBIT B INSURANCE REQUIREMENT

The Contractor shall be responsible for maintaining, during the term of this Agreement and at its sole cost and expense, the types of insurance coverage and in the amounts described below. The Contractor shall furnish evidence, satisfactory to the TPMPD, of all such policies with an insurer acceptable to the TPMPD. During the term hereof, the Contractor shall take out and maintain in full force and effect the following insurance policies:

- a. Comprehensive general liability (CGL) insurance with a limit of not less than \$1,000,000 per each occurrence. If such CGL insurance contains aggregate limits, the General Aggregate limit shall be at least twice the "each occurrence" limit. CGL insurance shall be written on ISO occurrence form CG 00 01 (or a substitute form providing equivalent coverage).
- b. Automobile liability insurance with a limit not less than \$1,000,000 per accident. Such insurance shall cover liability arising out of "Any Auto." Automobile liability coverage shall be written on ISO form CA 00 01, or substitute liability form providing equivalent coverage. If necessary
- c. Such workmen's compensation and other similar insurance as may be required by law.
- d. Professional liability insurance is required if services delivered pursuant to this agreement, either directly or indirectly, involve or require providing professional services. Such coverage shall cover injury or loss resulting from Contractors' rendering or failing to render professional services. Contractor shall maintain minimum limits no less than \$1,000,000 per incident, loss, or person, as applicable. If defense costs are paid within the limit of liability, Contractor shall maintain limits of \$2,000,000 per incident, loss, or person, as applicable. If the policy contains a general aggregate or policy limit, it shall be at least two times the incident, loss or person limit. If professional liability insurance is written on a "claims made" basis, the policy shall provide full coverage for prior acts or include a retroactive date that precedes the effective date of this contract.
- e. Contractor agrees to disclose the existence and nature of any limiting endorsement that applies to any liability insurance policy purchased in accord with this contract.
- f. Contractor's insurance coverage shall be primary insurance as respects the TPMPD and Contractor shall provide documentation of the primary nature of Contractor's insurance. Any insurance maintained by the TPMPD shall be excess of the Contractor's insurance and shall not contribute with it.



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: TPMPD Finance Committee: Vanessa Zaputil, BoC Position #1

DATE: December 9, 2019

SUBJECT: **Employee Handbook Update – APPENDIX A.2 Tukwila Pool MPD Wage & Salary Schedule 2020**

ISSUE

Should the BOC Approved Wage Scale be updated for 2019?

FINANCIAL IMPACT

Reflected in proposed 2020 Budget

BACKGROUND

The TPMPD Wage Scale is included in the TPMPD Employee Handbook as Appendix A-2, to ensure fair and equal payment of employees in a transparent manner.

When initiative 1433 was passed by Washington State voters, it required incremental annual increases in the state minimum wage occurring on each Jan. 1 from 2017 to 2020.

DISCUSSION

The proposed 2020 TPMPD Wage Scale reflects and maintains the current policy of rewarding employees with annual increases (consistent with guidelines and maximums set forth in the Employee Handbook) and complies with the state minimum wage requirements. The proposed wage increases are reflected in the proposed 2020 Budget

RECOMMENDATION

It is recommended that the Board approve the TPMPD 2020 Wage Scale and updates to Appendix A.2 as presented.

ATTACHMENTS

- Draft updated Appendix A.2 of the Employee Handbook

APPENDIX A.2 Tukwila Pool Metropolitan Park District Wage & Salary Schedule 2020

(WA minimum wage = \$13.50 per hour)

	Step A	Step B	Step C	Step D	Step E	Step F
Lifeguard	\$14.00	\$14.50	\$15.00	\$15.75	\$16.50	\$17.50
Head Lifeguard	\$16.50	\$17.00	\$17.75	\$18.50	\$19.25	\$20.25
Swimming Instructor	\$15.00	\$15.50	\$16.00	\$16.75	\$17.50	\$18.50
Swimming Instructor Training (Non-Lifeguard)	\$13.50					
Swimming Instructor Private Lesson	\$22.50	\$23.25	\$24.00	\$25.13	\$26.25	\$27.75
Water Exercise Instructor	\$16.00	\$16.50	\$17.00	\$17.75	\$18.50	\$19.50
Front Desk Attendant	\$13.50	\$14.00	\$14.50	\$15.25	\$16.00	
Front Desk Lead	\$14.50	\$15.00	\$15.50	\$16.25	\$17.00	
Bookkeeper	\$20.75	\$21.50	\$22.00			
Building Maintenance Worker I	\$20.00	\$21.00				
Building Maintenance Worker II	\$25.00	\$26.00				
Assistant Manager	\$20.25	\$20.75	\$21.25	\$22.00	\$22.75	\$23.75
District Administrator	\$26.25	\$27.25	\$27.75			
Director of Aquatic Operations (1 FTE)	\$60,400-\$70,400	\$62,480-\$72,480				

Revised 12/09/2019

TPMPD 2020 Summer Incentive Pay Wage Scale

(Lifeguards & Instructors Only)

Effective 6/1/20 – 8/31/20

	Step A	Step B Entry with 1 Year Exp.	Step C Entry with 2 Years Exp.	Step D Entry with 3 Years Exp.	Step E	Step F
Lifeguard Base Pay	\$14.00	\$14.50	\$15.00	\$15.75	\$16.50	\$17.50
*Summer Incentive Pay	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
*Total Pay	\$16.00	\$16.50	\$17.00	\$17.75	\$18.50	\$19.50
Swim Instructor Base Pay	\$15.00	\$15.50	\$16.00	\$16.75	\$17.50	\$18.50
*Summer Incentive Pay	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
*Total Pay	\$17.00	\$17.50	\$18.00	\$18.75	\$19.50	\$20.50

*Subject to Terms & Conditions

Summer Incentive Pay Terms and Conditions

- Subject to compliance with the following conditions, eligible employees will receive monthly Incentive payment(s) calculated as follows: \$2 per hour for every hour worked between:
 - 6/1/20-6/30/20 (June) – Paid in a single payment on the first pay period after 6/30/20
 - 7/1/20-7/31/20 (July) – Paid in a single payment on the first pay period after 7/31/20
 - 8/31/20-8/31/20 (Aug.) – Paid in a single payment on the first pay period after 8/31/20
- Only Lifeguard and Swim Instructor hours worked between 6/1/20 and 8/31/20 will be eligible for the Summer Incentive Pay.
- Base pay shall be paid during regular pay periods.
- To be eligible for the monthly Summer Incentive Pay payment(s), employee must be satisfactorily employed with the TPMPD on the last day of the applicable month (6/30/20, 7/31/20, 8/31/20) - terminated employees will not be eligible.
- All Terms and Conditions of the TPMPD Employee Handbook will continue to be in full force.

I agree to the above Terms and Conditions for Incentive Pay.

Signature _____

Printed Name _____ Date _____