

**AGENDA**  
**TUKWILA POOL METROPALITAN PARK DISTRICT**  
**BOARD OF COMMISSIONERS**  
Valley View Sewer District Conference Room  
3460 S.148th Suite 100, Tukwila, WA

**Date:** Thursday February 26, 2015  
**Time:** 6:30 pm.

**Commissioners**

Kate Kruller - *President of the Board*   □   Joe Duffie - *Clerk of the Board*  
Allan Ekberg   □   Kathy Hougardy   □   Verna Seal   □   De'Sean Quinn

**1. CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL**

**2. AGENDA APPROVAL**

**3. CITIZEN COMMENTS** (*limited to 2 minutes*)

**4. CONSENT AGENDA**

- A. Approval of BOC Special Meeting minutes dated 1-29-15 Pg.1
- B. Ratification of King County voucher dated 2-16-15 for \$31,767.48 Pg.4
- C. Ratification of King County voucher dated 2-16-15 for \$20,501.18 Pg.6

**5. REPORTS**

- A. Commissioners Reports
- B. Executive Director Committee Report (*Board President*)
- C. Executive Director Report (*Steven Burke*)
  - 1. City of Tukwila Final Operations Report Pg.8
- D. Aquatics Manager Report (*Dave Perkins*)
- E. Financial Report: will be provided at meeting, not in packet (*Alan Dance*)
- F. Tukwila Pool Advisory Committee Report (*Vanessa Zaputil*)
  - 1. TPAC Chair Report Pg.13
  - 2. TPAC minutes (1-3-2015 Final) Pg.15

**6. ACTION/BUSINESS ITEMS**

- A. Resolution adopting the District By-Laws and repealing TPMPD Resolution 1 (*Resolution 2015-2*) Pg.18
- B. Resolution for selection of District Treasurer (*Resolution 2015-3*) Pg.28
- C. Resolution for the appointing a District Claims Agent (*Resolution 2015-4*) Pg.29
- D. Motion for approval of the Tukwila Pool Advisory Committee By-Laws Pg.30
- E. Motion for approval of administrative policies:
  - 201 – Mission, Vision and Core Values Pg.34
  - 205 – Purpose, Definitions and General Provisions Pg.35
  - 220 – Board and Administration Pg.37
  - 240 - Public Records Disclosure Pg.39
  - 260 - ADA Accommodations Pg.45
  - 270 - Information Technology Policy Pg.49
  - 505 – District Treasurer Pg.54
  - 510 – Financial Management Policy Pg.57
  - 511 - Revenue Policy Pg.67
- F. Next Meeting date for TPMPD EDC
- G. Next Meeting Date for TPMPD

The next TPMPD Board of Commissioners meeting is at 6:30pm on March 26<sup>th</sup>, 2015 at Valley View Sewer District Conference Room located at 3460 S.148th Suite 100, Tukwila, WA.

**7. Misc.**

**8. Executive Session**

The TPMPD Board of Commissioners may recess into Executive Session to consider the employment or dismissal of personnel, to review the performance of a public employee, to consult with legal counsel, to consider the position to be taken in collective bargaining, to consider acquisition or sale of real estate, or other matters per RCW 42.30.110.

**9. Adjournment**

Reasonable accommodations are available at public hearings with advance notice to the TPMPD Executive Director (360-460-3526) or [executivedirector@tukwilapool.org](mailto:executivedirector@tukwilapool.org). This notice is available at [www.tukwilapool.org](http://www.tukwilapool.org), and in alternate formats with advance notice for those with disabilities.

**Tukwila Pool Metropolitan Park District Board meeting minutes are published when finalized.**

**TUKWILA POOL METROPOLITAN PARK DISTRICT**  
**January 29, 2015**  
**6:30 p.m.**  
**Valley View Sewer District Conference Room**

**BOARD OF COMMISSIONERS SPECIAL MEETING MINUTES**

**CALL TO ORDER/PLEDGE OF ALLEGIANCE**

Board President Kruller called the Special Meeting of the Tukwila Metropolitan Park District (MPD) to order at 6:37 p.m. Pledge of Allegiance was led by Vanessa Zaputil.

**TUKWILA METROPOLITAN PARK DISTRICT COMMISSIONERS**

Present were Joe Duffie, Allan Ekberg, Kathy Hougardy, Kate Kruller.

**MOVED BY DUFFIE, SECONDED BY EKBERG, TO EXCUSE COMMISSIONERS SEAL AND QUINN. MOTION CARRIED 4-0.**

**TUKWILA METROPOLITAN PARK DISTRICT OFFICIALS**

Brian Snure, Park District Attorney, Steve Burke, Interim Executive Director, Dave Perkins, Aquatics Manager.

**CITIZEN COMMENTS**

Christine Neuffer, 13813 37<sup>th</sup> Ave S., was there representing Sustain Tukwila Pool and as such feels that there should be an election for independent commissioners of the MPD.

Robert Neuffer, 13813 37<sup>th</sup> Ave S., feels the citizens should decide who should be on the Board.

Ellen Gengler, 13727 McAdam Road S., thanked the Commissioners and the citizens for this journey to become a self-managed pool. She is pleased to report that the pool, since it reopened this year, is beautiful and clean. She thanked all the people who worked hard to make this transition a reality.

**CONSENT AGENDA**

- a. Approval of Minutes: 12/10/14 (*Special Mtg.*)
- b. Approval of Vouchers:

**MOVED BY DUFFIE, SECONDED BY HOUGARDY, TO APPROVE THE CONSENT AGENDA AS SUBMITTED. MOTION CARRIED 4-0.**

**REPORTS**

- a. Commissioners

Commissioner Hougardy reported on the retreat. The focus of the retreat was on where the pool is now and what the plans are going forward.

Commissioner Duffy thanked all the people who made this transition possible. He felt the retreat was very helpful for all concerned.

Commissioner Ekberg thanked the Sewer District for donating this meeting space.

Board President Kruller commented on the historic significance of the first meeting as a self-managed pool. She also thanked the many supporters of the pool who worked hard to make this transition happen.

b. Ad Hoc Committee – Executive Director Committee

Board President Kruller reported that the committee meeting entailed discussions about the focus of this committee in the future.

c. Executive Director

Mr. Burke thanked the Commissioners for attending the retreat. The retreat covered the SWOT analysis and brainstorming. There will be a public survey of some type to gather citizens' comments and together with the SWOT analysis the Board's input at the retreat will be used to develop a strategic plan for the future. Mr. Burke is also working on the Human Resource policies to be in compliance with WCIA. He encouraged the Commissioners that if they receive training from WCIA to sign in as both City Council Members and Tukilwa Pool Board Members.

d. Aquatics Manager

Mr. Perkins stated that the staff is transitioning well; swim lessons start on Monday. Rental inquiries are being received and answered. POS is ready to go live on Monday. After school swim lessons started today and will be continuing on Thursdays until the end of the school year. Marketing is going well.

e. Operator (*Self-Managed Status Accomplished 12/31/2014*)

f. Financial/ Support Services – GDM Financial Solutions

No report at this meeting.

g. Tukwila Pool Advisory Committee (TPAC):

- (1) TPAC Chair Report
- (2) TPAC Draft By Laws Revision – January 3, 2015
- (3) TPAC Minutes (1/3/2015 DRAFT, 12/26/2014, 11/1/2014)

Vanessa Zaputil, TPAC Chair, stated that the TPAC meetings will take place on Saturday mornings at Friend's Café. The revisions to the by-laws are housekeeping issues only. The committee is looking forward to having more members soon.

## **BUSINESS ITEMS**

a. Review Recommended TPAC Vacancy Applicants for 2015 Appointments.

- (1) Motions of the Board of Commissioners of the Tukwila Pool Metropolitan Park District confirming the TPAC application appointments.

Board President Kruller had an opportunity to speak with both applicants and recommends they be appointed. There is one more opening to be filled and two student vacancies that also need to be filled.

**MOVED BY HOUGARDY, SECONDED BY DUFFIE, TO APPOINT TO THE NON-RESIDENT POSITION SHERRI BARR. MOTION CARRIED 4-0.**

**MOVED BY EKBERG, SECONDED BY DUFFIE, TO APPOINT ELLEN GANGLER TO THE TPAC COMMITTEE. MOTION CARRIED 4-0.**

b. TPMPD Board of Commissioners 2015 Meeting Schedule

A resolution of the Board of Commissioners of the Tukwila Pool Metropolitan Park adopting its revised meeting schedule for 2015. (Resolution 28)

**MOVED BY HOUGARDY, SECONDED BY DUFFIE, TO ADOPT MEETING SCHEDULE FOR 2015.  
MOTION CARRIED 4-0.**

c. Adopt Proposed TPMPD by-laws

- (1) A resolution of the Board of Commissioners of the Tukwila Pool Metropolitan Park District adopting the Metropolitan Park District By-Laws and repealing TPMPD Resolution 1. (Resolution 29)

**MOVED BY DUFFIE, SECONDED BY HOUGARDY, TO ADOPT METROPOLITAN PARK DISTRICT  
BY LAWS AND REPEAL RESOLUTION 1. MOTION CARRIED 4-0.**

- (2) A resolution of the Board of Commissioner of the Tukwila Pool Metropolitan Park identifying the appointment of agent to receive Claims. (Resolution 30).

**MOVED BY HOUGARDY, SECONDED BY DUFFIE, TO ADOPT RESOLUTION OF THE BOARD OF  
COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK IDENTIFYING THE  
APPOINTMENT OF AGENT TO RECEIVE CLAIMS. MOTION WITHDRAWN AS THIS IS FOR  
INFORMATION ONLY AT THIS TIME.**

d. Next meeting is February 26, 2015.

**MISCELLANEOUS**

None.

**ADJOURNMENT**

**8:00 p.m. MOVED BY DUFFIE, SECONDED BY EKBERG, TO ADJORN THE MEETING. MOTION  
CARRIED 4-0.**

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Kate Kruller, President, Board of Commissioners

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Steven Burke, Executive Director



# Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 02/16/2015  
Total Amount: \$20,501.18  
Control Total: 13  
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
File Name: AP\_TUKPLMPD\_APSUPINV\_20150211165126.csv  
Fund #: 175910010

### CONTACT INFORMATION

Preparer's Name: AVAN DANCE  
GDM PRIVATE FINANCIAL SOLUTIONS

Email Address: TPMPD@forprivateclients.com

### 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	Date	<u>2-14-2015</u>	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 Accounts Payable  
Attn: Special Districts  
401 5th Avenue, Room 323  
Seattle, WA 98104

Email: SpecialDist.AP@kingcounty.gov  
Fax: (206) 263-3767

<b>KING COUNTY FINANCE USE ONLY:</b>	
Batch Processed By:	_____
Date Processed:	_____



# Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKRLMPD\_APSUPINV\_20150211165126.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			946068	12/18/2014	\$65.00	
AQUATIC SPECIALTY SERVICES, INC			7915	01/09/2015	\$225.53	
BROADVIEW NETWORKS			15902767	01/09/2015	\$277.77	
COMCAST			20151228	12/28/2014	\$304.10	
CONSOLIDATED PRESS PRINTING COMPANY			12864	11/28/2014	\$1,155.82	
FROULA ALARM SYSTEM INC.			130804	12/18/2014	\$336.49	
GDM PRIVATE FINANCIAL SOLUTIONS			52074	12/01/2014	\$2,000.00	
SEATTLE UTILITIES			20141224	12/24/2014	\$1,100.69	
SNURE LAW OFFICE, PSC			20150101	01/01/2015	\$1,575.00	
VERIZON WIRELESS			1355285122	12/23/2014	\$238.64	
WA CITIES INSURANCE AUTHORITY			30151	01/01/2015	\$11,405.00	
WATER DISTRICT NO. 125			20141219	12/19/2014	\$514.09	
WIRED TELECOMMUNICATION SERVICES			1837	01/01/2015	\$1,303.05	



# Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 02/16/2015  
 Total Amount: \$31,767.48  
 Control Total: 18  
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
 File Name: AP\_TUKPLMPD\_APSUPINV\_20150213083631.csv  
 Fund #: 175910010

### CONTACT INFORMATION

Preparer's Name: ALAN DANCE  
GDM PRIVATE FINANCIAL SOLUTIONS

Email Address: TPMPD@forprivateclients.com

### 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>2-14-2015</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 Accounts Payable  
 Attn: Special Districts  
 401 5th Avenue, Room 323  
 Seattle, WA 98104

Email: [SpecialDist.AP@kingcounty.gov](mailto:SpecialDist.AP@kingcounty.gov)  
 Fax: (206) 263-3767

<b>KING COUNTY FINANCE USE ONLY:</b>	
Batch Processed By:	_____
Date Processed:	_____



# Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKPI WPD\_APSUPINV\_20150213083631.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			950802	01/22/2015	\$65.00	
AQUATIC SPECIALTY SERVICES, INC			7994	01/22/2015	\$268.29	
AQUATIC SPECIALTY SERVICES, INC			8036	02/02/2015	\$159.43	
AQUATIC SPECIALTY SERVICES, INC			8014	01/26/2015	\$118.26	
CASCADE COMPUTER MAINTENANCE, INC.			1057746	01/16/2015	\$275.39	
CASCADE COMPUTER MAINTENANCE, INC.			1057730	01/15/2015	\$1,276.55	
CITY OF TUKWILA			MB-017722	01/31/2015	\$10,121.48	
CITY OF TUKWILA			MB-017723	02/03/2015	\$10,121.48	
DAVID PERKINS			20150129	01/29/2015	\$309.99	
GDM PRIVATE FINANCIAL SOLUTIONS			52250	01/01/2015	\$2,100.00	
GDM PRIVATE FINANCIAL SOLUTIONS			52251	01/05/2015	\$1,150.00	
GDM PRIVATE FINANCIAL SOLUTIONS			52252	02/05/2015	\$1,150.00	
ORKIN PEST CONTROL			20150203	02/03/2015	\$83.70	
RICOH USA, INC.			93990261	01/15/2015	\$136.70	
SNURE LAW OFFICE, PSC			20150201	02/01/2015	\$1,197.00	
SUNBELT CONTROLS			5014903	01/15/2015	\$2,152.80	
US BANK CC - 2990			0040	01/09/2015	\$30.00	
WATER DISTRICT NO. 125			20150122	01/22/2015	\$51.41	

# INFORMATIONAL MEMORANDUM

## Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Rick Still, Parks and Recreation Director 

DATE: February 11, 2015

SUBJECT: Operations Report

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### **ISSUE**

City of Tukwila Staff recap of Tukwila pool operations.

### **FINANCIAL IMPACT**

No financial impact

### **BACKGROUND**

This memo is intended to provide the Board and Community with the City of Tukwila's final operations report which includes an overview of activities, operations and issues that occurred at the Tukwila Pool during 2014.

### **DISCUSSION**

#### **Revenues:**

2014 Revenues totaled \$225,547, achieving 90% of the revenue goal of \$249,310. 2014 revenues exceeded the previous 5 year average of \$215,453 by \$10,103.

In 2014 January (\$23,055), March (\$21,614) and September (\$33,097) were the highest revenue months the City recorded for that particular month.

#### **Swimming Education Programs:**

2,352 registrations were received for individual swimming lessons (5-7 lessons per session) held in 2014 totaling \$93,094 in revenue. 67% of registrants were Tukwila Residents.

#### **Pass Purchases:**

Pass sales totaled \$30,610 with 584 passes sold. 345 passes were sold to Tukwila Residents while 239 passes were sold to Non-Tukwila Residents. Pass visits totaled nearly 10,000 for the year.

The most popular pass purchased was the Adult 10 Punch Card (115) followed by the Senior 10 Punch Card (81). The senior 12 month pass brought in the most revenue, with 38 passes purchased, totaling \$6,760. The December 25 punch card special resulted in 64 passes purchased and revenues of \$1,600.

#### **Rentals:**

96 individual and group rental reservations were received in 2014. These one-time or multiple (same group) reservations resulted in 1,586 pool rental time slots. Revenues from these bookings totaled \$60,059.

**Maintenance:**

On December 29, 2014 Robert Eaton, Jamie King, and Dave Perkins conducted the annual replacement of the filter grid covers. All maintenance operations were turned over in excellent working order.

**Miscellaneous:**

The Community Transformation Grant the City received to implement operational policies expired on December 31, 2014. The City did not expend the entire grant funding due to the transition and limited staff capacity, a total of \$27,059 was utilized.

**Transition:**

City Staff worked diligently to ensure a smooth transition of services. Utilizing a comprehensive matrix of tasks, staff coordinated with the TPMPD Interim Executive Director, Steve Burke and Aquatics Manager, Dave Perkins to ensure an efficient transition. A simple key transfer was conducted and an all-inclusive walkthrough of the facility was completed on December 30, 2014. The final walk included a thorough checklist to ensure the facility was transferred in excellent working order and condition.

There were a few punch list items the City completed after the walkthrough and TPMPD staff has reached out to the City for assistance as needed on other items. Overall, the City is very pleased with the professionalism and ease of the transition.

The one remaining item to complete pertains to TPMPD records currently available to the public via the City's website. City staff has confirmed with TPMPD Executive Director, Steve Burke, that the City will be removing all TPMPD documents from the City's Digital Records Center no earlier than Monday, March 2, 2015. All the files currently available through the City website were transferred to the TPMPD on December 30, 2014. A confirmation prior to the removal of records will be extended however staff wants to ensure everyone is aware of the removal of these records.

**ATTACHMENTS**

- A. 2014 4<sup>th</sup> Quarter report
- B. 2014 Annual Report
- C. 2014 Financial Statement

Tukwila Metropolitan Parks District  
Tukwila Pool Fee Revenues  
4th Quarter 2014

Row #	Program Fee Type	Resident		Non Resident		Total		2014 proposed revenue	% of 2014 proposed revenue	2013 actual		
		#	\$	#	\$	#	\$			#	\$	
1	Drop-ins	Adult Drop-in				764	\$3,056.00			503	\$2,012	
2		Youth Drop-in				450	\$1,350.00			561	\$1,683	
3		Sr Drop-in				257	\$771.00			285	\$855	
4		Adult H2OX Drop-in				13	\$78.00			15	\$90	
5		Sr. H2OX Drop-in				11	\$55.00			15	\$75	
6		Misc. Drop-ins				48	\$96.00			203	\$307	
7	<b>Subtotal Drop-ins</b>				<b>1,543</b>	<b>\$5,406.00</b>	<b>\$5,600</b>	<b>97%</b>	<b>1582</b>	<b>\$5,022</b>		
8	Pass Sales	Youth 1 Month Pass		1	28	3	\$105	4	\$133	4	\$126	
9		Adult 1 Month Pass		1	\$39	1	\$49	2	\$88	7	\$293	
10		Sr. 1 Month Pass		1	\$28	0	\$0	1	\$28	8	\$245	
11		Youth 3 Month Pass		0	\$0	0	\$0	0	\$0	2	\$80	
12		Adult 3 Month Pass		14	\$1,086	8	\$510	22	\$1,596	22	\$1,167	
13		Sr. 3 Month Pass		6	\$321	2	\$82	8	\$403	15	\$747	
14		Youth 6 Month Pass		0	\$0	0	\$0	0	\$0	0	\$0	
15		Adult 6 Month Pass		0	\$0	0	\$0	0	\$0	0	\$0	
16		Sr. 6 Month Pass		0	\$0	0	\$0	0	\$0	2	\$273	
17		Youth 12 Month Pass		0	\$0	0	\$0	0	\$0	2	\$256	
18		Adult 12 Month Pass		0	\$0	0	\$0	0	\$0	1	\$308	
19		Sr. 12 Month Pass		2	\$0	1	\$236	3	\$236	5	\$898	
20		Youth 10 Punch Pass		4	\$108	0	\$0	4	\$108	7	\$204	
21		Adult 10 Punch Pass		8	\$288	8	\$320	16	\$608	22	\$820	
22		Senior 10 Punch Pass		4	\$108	10	\$300	14	\$408	22	\$627	
23		Youth 20 Punch Card		1	\$54	2	\$120	3	\$174	1	\$60	
24		Adult 20 Punch Card		0	\$0	0	\$0	0	\$0	2	\$152	
25		Senior 20 Punch Pass		0	\$0	2	\$120	2	\$120	7	\$414	
26		Adult H2OX 10 visit		0	\$0	1	\$55	1	\$55	2	\$107	
27		Sr. H2OX 10 visit		3	\$126	2	\$88	5	\$214	2	\$86	
28		Adult H2OX 20 visit		0	\$0	0	\$0	0	\$0	1	\$104	
29		Sr. H2OX 20 visit		0	\$0	0	\$0	0	\$0	0	\$0	
30		3 Month Family Pass		0	\$0	0	\$0	0	\$0			
31		25 Visit Punch Pass		43	\$1,075	21	\$525	64	\$1,600			
32		<b>Subtotal Pass Sales</b>		<b>88</b>	<b>\$3,261</b>	<b>61</b>	<b>\$2,510</b>	<b>149</b>	<b>\$5,771</b>	<b>\$8,500</b>	<b>68%</b>	<b>134</b>
33	All Pass Scans		737		1,102		1,839				865	
34	Lessons	Swim Lessons		727	\$3,997	474	\$3,084	1,201	\$7,081	2,651	\$15,277	
35		Private Lessons		170	\$935	141	\$916	311	\$1,851	17	\$485	
36		Semi Private Lessons		0	\$0	0	\$0	0	\$0	0	\$0	
37	<b>Subtotal Lessons</b>		<b>727</b>	<b>\$3,997</b>	<b>474</b>	<b>\$3,084</b>	<b>1,201</b>	<b>\$7,081</b>	<b>\$8,500</b>	<b>83%</b>	<b>2668</b>	<b>\$15,762</b>
38	<b>Total Programs</b>		Drop-ins, Pass Sales & Lessons				<b>4,024</b>	<b>\$13,916.50</b>	<b>\$21,000</b>	<b>66%</b>	<b>3,868</b>	<b>\$27,751</b>
39	Rentals	One Time Rentals		6	\$770	3	\$420	225	\$1,190.01	75	\$630	
40		Rentals -Special Int. Grps		3	\$542	13	\$5,848	10,619	\$6,390.44	19,090	\$27,745	
41		Lockers						3,430	\$2,977.10	1,004	\$251	
42	<b>Subtotal Rentals</b>		<b>8</b>	<b>\$1,202</b>	<b>10</b>	<b>\$6,268</b>	<b>11,157</b>	<b>\$7,555</b>	<b>\$10,000</b>	<b>76%</b>	<b>14,770</b>	<b>\$28,626</b>
43	Other	Vending					\$102	\$200	1%		\$672	
44		Donations					\$832	\$1,150	0%		\$1,689	
45		Merchandise					\$285	\$200	1%		\$397	
46		Scholarships				0	\$10	\$50	0%		\$1,656	
47	<b>Subtotal Other</b>					<b>\$1,182</b>	<b>\$1,450</b>	<b>82%</b>		<b>\$4,414</b>		
48	Estimated Visits					18,182				18,099		
49	<b>Total Revenue Earned</b>					<b>\$22,653.46</b>	<b>\$32,450</b>	<b>70%</b>		<b>\$60,791.00</b>		
50	2014 Revenue Goal						1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	
51	\$249,310.00						\$62,484.14	\$71,456.52	\$67,005.77	\$22,653.46	\$223,599.89	
52							YTD @ end of Q	YTD @ end of Q	YTD @ end of Q	YTD @ end of Q	% of goal	
53							\$62,484.14	\$133,940.66	\$200,946.43	\$223,599.89	89.69%	
54	2013 Revenue Goal						1Q vs. 1Q 2013	2Q vs. 2Q 2013	3Q vs. 3Q 2013	3Q vs. 3Q 2015		
55	\$211,000.00						368.95%	117.54%	70.13%	37.26%		

Tukwila Metropolitan Parks District  
Tukwila Pool Fee Revenues  
2014 Annual Report

Row #	Program Fee Type	Resident		Non Resident		Total		2014 proposed revenue	% of 2014 proposed revenue	2013 actual		
		#	\$	#	\$	#	\$			#	\$	
1	Drop-ins	Adult Drop-in				3,417	\$13,668.00			2620	\$10,480	
2		Youth Drop-in				4,863	\$14,589.00			4284	\$12,852	
3		Sr Drop-in				1,608	\$4,824.00			1221	\$3,663	
4		Adult H2OX Drop-in				60	\$360.00			99	\$594	
5		Sr. H2OX Drop-in				70	\$350.00			106	\$530	
6		Misc. Drop-ins				678	\$958.00			810	\$1,433	
7	<b>Subtotal Drop-ins</b>				<b>10,490</b>	<b>\$34,565.00</b>	<b>\$34,200</b>	<b>101%</b>	<b>9140</b>	<b>\$29,552</b>		
8	Pass Sales	Youth 1 Month Pass		34	952	7	\$245	32	\$938	62	\$1,809	
9		Adult 1 Month Pass		13	\$507	17	\$833	27	\$1,213	63	\$2,438	
10		Sr. 1 Month Pass		22	\$616	4	\$140	22	\$644	41	\$1,186	
11		Youth 3 Month Pass		2	\$132	3	\$249	5	\$381	8	\$476	
12		Adult 3 Month Pass		17	\$1,401	9	\$642	26	\$2,043	31	\$2,237	
13		Sr. 3 Month Pass		19	\$1,179	11	\$829	30	\$1,991	36	\$1,865	
14		Youth 6 Month Pass		0	\$0	0	\$0	0	\$0	1	\$121	
15		Adult 6 Month Pass		0	\$0	1	\$536	0	\$0	2	\$418	
16		Sr. 6 Month Pass		6	\$824	5	\$760	8	\$1,221	6	\$845	
17		Youth 12 Month Pass		1	\$128	0	\$0	1	\$128	2	\$256	
18		Adult 12 Month Pass		4	\$1,132	2	\$726	6	\$1,778	8	\$2,419	
19		Sr. 12 Month Pass		18	\$2,584	18	\$3,762	38	\$6,760	31	\$6,055	
20		Youth 10 Punch Pass		29	\$783	14	\$420	46	\$1,302	56	\$1,482	
21		Adult 10 Punch Pass		73	\$2,628	42	\$1,680	115	\$4,292	100	\$3,581	
22		Senior 10 Punch Pass		30	\$810	55	\$1,650	81	\$2,334	74	\$2,056	
23		Youth 20 Punch Card		1	\$54	4	\$240	6	\$354	5	\$294	
24		Adult 20 Punch Card		3	\$216	8	\$640	9	\$720	17	\$1,295	
25		Senior 20 Punch Pass		4	\$216	6	\$360	9	\$528	24	\$1,371	
26		Adult H2OX 10 visit		5	\$260	7	\$385	12	\$639	16	\$843	
27		Sr. H2OX 10 visit		19	\$798	4	\$176	29	\$1,226	13	\$547	
28		Adult H2OX 20 visit		0	\$0	0	\$0	0	\$0	1	\$104	
29		Sr. H2OX 20 visit		0	\$0	1	\$88	2	\$176	7	\$591	
30		3 Month Family Pass		2	\$342	0	\$0	2	\$342			
31		25 Visit Punch Pass		43	\$1,075	21	\$525	64	\$1,600			
32		<b>Subtotal Pass Sales</b>		<b>345</b>	<b>\$16,637</b>	<b>239</b>	<b>\$14,886</b>	<b>570</b>	<b>\$30,610</b>	<b>\$42,600</b>	<b>72%</b>	<b>604</b>
33	All Pass Scans		4,055		5,357		9,988			8210		
34	Lessons	Swim Lessons		9,811	\$53,961	5,351	\$34,780	15,162	\$88,741	19,382	\$112,641	
35		Private Lessons		187	\$1,360	152	\$1,246	339	\$2,606	40	\$1,100	
36		Semi Private Lessons		5	\$150	4	\$140	9	\$290	3	\$105	
37	<b>Subtotal Lessons</b>		<b>9,833</b>	<b>\$54,536</b>	<b>5,366</b>	<b>\$35,250</b>	<b>15,199</b>	<b>\$89,786</b>	<b>\$106,000</b>	<b>85%</b>	<b>19425</b>	<b>\$113,846</b>
38	<b>Total Programs</b>		Drop-ins, Pass Sales & Lessons				<b>34,748</b>	<b>\$151,716.95</b>	<b>\$181,200</b>	<b>84%</b>	<b>35,528</b>	<b>\$178,186</b>
39	Rentals	One Time Rentals		17	\$2,325	10	\$1,393	710	\$3,718.52	1,445	\$4,580	
40		Rentals -Special Int. Grps		22	\$29,724	66	\$24,771	40,046	\$54,495.27	39194	\$49,625	
41		Lockers						8,223	\$4,232.12	4,868	\$1,393	
42	<b>Subtotal Rentals</b>		<b>35</b>	<b>\$31,939</b>	<b>70</b>	<b>\$26,165</b>	<b>44,789</b>	<b>\$58,643</b>	<b>\$50,000</b>	<b>117%</b>	<b>36,585</b>	<b>\$49,754</b>
43	Other	Vending					\$1,301	\$1,100	1%		\$1,864	
44		Donations					\$897	\$1,150	0%		\$2,920	
45		Merchandise					\$2,534	\$750	1%		\$2,431	
46		Scholarships				181	\$8,555	\$50	0%		\$7,541	
47	<b>Subtotal Other</b>					<b>\$13,240</b>	<b>\$2,900</b>	<b>457%</b>		<b>\$12,682</b>		
48	Estimated Visits					79,537				71,233		
49	<b>Total Revenue Earned</b>					<b>\$223,600</b>	<b>\$234,100</b>	<b>96%</b>		<b>\$245,743</b>		
50	2014 Revenue Goal										YTD	
51	\$249,310		1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		\$223,600	
52			YTD @ end of Q		YTD @ end of Q		YTD @ end of Q		YTD @ end of Q		% of goal	
53			\$62,484		\$133,941		\$200,946		\$223,600		89.69%	
54	2013 Revenue Goal		1Q vs. 1Q 2013		2Q vs. 2Q 2013		3Q vs. 3Q 2013		4Q vs. 4Q 2013			
55	\$211,000		368.95%		98.35%		70.13%		37.26%			

**TUKWILA POOL MPD**  
**Revenues, Expenditures and Fund Balance**  
**January 1, 2014 to December 31, 2014**

Percent of year expired 100.00%

REVENUE	BUDGET	Q1	Q2	Q3	ACTUALS			YTD	% of BUDGET
		TOTAL	TOTAL	TOTAL	OCT	NOV	DEC	TOTAL	
TAX REVENUE	\$ 704,395	\$ 26,209	\$ 344,737	\$ 10,018	\$ 222,051	\$ 93,669	\$ 1,596	\$ 698,279	99.1%
PROGRAMS	191,800	41,863	49,280	53,653	7,220	4,196	5,154	161,367	84.1%
RENTALS	54,510	17,996	6,199	26,015	3,003	3,900	6,908	64,021	117.4%
SCHOLARSHIPS USED	(10,000)	(3,115)	(2,084)	(5,002)	-	-	-	(10,200)	102.0%
OTHER	-	(55)	(54)	(69)	11,688	2	(8)	11,505	0.0%
SALE OF MERCHANDISE	2,000	389	370	465	93	27	17	1,361	68.1%
SALE OF SWIM MERCHANDISE	-	558	508	817	132	89	9	2,113	0.0%
DONATIONS	1,000	78	-	273	815	90	20	1,276	127.6%
GRANT	30,000	-	4,976	-	-	-	19,025	24,001	80.0%
<b>TOTAL REVENUE</b>	<b>973,705</b>	<b>83,924</b>	<b>403,933</b>	<b>86,170</b>	<b>245,001</b>	<b>101,972</b>	<b>32,722</b>	<b>953,722</b>	<b>97.9%</b>
<b>EXPENDITURES</b>									
<b>ADMINISTRATION/OVERHEAD</b>									
11 SALARIES	45,000	9,375	11,250	11,250	3,750	11,250	6,550	53,425	118.7%
21 FICA	-	717	861	861	287	861	501	4,087	0.0%
24 INDUSTRIAL INSURANCE	-	25	13	21	7	21	21	108	0.0%
26 UNEMPLOYMENT	-	-	296	178	59	178	133	844	0.0%
31 OFFICE & OPERATING SUPPLIES	-	1,989	-	389	-	-	-	2,378	0.0%
41 LEGAL FEES/PROFESSIONAL SERVICES	14,000	3,115	10,153	6,161	2,090	4,961	456	26,935	192.4%
42 COMMUNICATION	-	-	429	582	-	-	-	1,011	0.0%
43 TRAVEL	-	4	-	51	-	-	-	55	0.0%
45 GROUND LEASE	10,950	-	-	10,950	-	-	-	10,950	100.0%
46 INSURANCE	11,000	10,185	-	-	-	-	-	10,185	92.6%
48 REPAIRS & MAINTENANCE	-	208	-	-	-	-	-	208	0.0%
49 MISCELLANEOUS	-	-	412	662	-	-	-	1,074	0.0%
51 INTERLOCAL CITY FEES	79,200	14,581	18,135	14,794	3,460	3,499	3,141	57,610	72.7%
<b>TOTAL ADMINISTRATION</b>	<b>160,150</b>	<b>40,199</b>	<b>41,548</b>	<b>45,898</b>	<b>9,653</b>	<b>20,770</b>	<b>10,802</b>	<b>168,870</b>	<b>105.4%</b>
<b>CAPITAL &amp; DEBT SERVICE</b>									
BRIDGE LOAN PAYMENT	121,458	30,364	30,364	30,364	10,121	10,121	9,810	121,145	99.7%
BOND PAYMENT	113,130	-	56,566	-	-	56,565	-	113,131	100.0%
CIP & LIFE-CYCLE REPLACEMENT	50,000	-	-	-	-	-	50,000	50,000	100.0%
CIP RESERVE	30,000	-	-	-	-	-	30,000	30,000	100.0%
<b>TOTAL CAPITAL &amp; DEBT SERVICE</b>	<b>314,588</b>	<b>30,364</b>	<b>86,930</b>	<b>30,364</b>	<b>10,121</b>	<b>66,686</b>	<b>89,810</b>	<b>314,276</b>	<b>99.9%</b>
<b>OPERATIONS</b>									
11 SALARIES	148,848	35,797	35,920	37,292	12,283	12,171	12,302	145,765	97.9%
12 EXTRA LABOR	140,000	39,348	45,226	49,548	12,953	10,665	9,618	167,357	119.5%
13 OVERTIME	5,000	1,226	309	-	-	-	-	1,535	30.7%
<b>SALARIES &amp; WAGES</b>	<b>293,848</b>	<b>76,372</b>	<b>81,454</b>	<b>86,840</b>	<b>25,236</b>	<b>22,836</b>	<b>21,920</b>	<b>314,658</b>	<b>107.1%</b>
21 FICA	22,005	5,808	6,197	6,609	1,919	1,736	1,667	23,936	108.8%
23 PERS	16,379	4,398	4,668	4,280	1,628	1,550	1,695	18,220	111.2%
24 INDUSTRIAL INSURANCE	18,050	4,576	4,530	5,130	1,487	1,204	1,154	18,081	100.2%
25 LIFE,OPTICAL	1,391	326	317	328	109	109	109	1,299	93.4%
25 MEDICAL,DENTAL,LIFE,OPTICAL	30,937	7,735	8,263	8,528	2,843	2,843	2,843	33,053	106.8%
<b>PERSONNEL BENEFITS</b>	<b>88,762</b>	<b>22,843</b>	<b>23,975</b>	<b>24,875</b>	<b>7,987</b>	<b>7,442</b>	<b>7,469</b>	<b>94,590</b>	<b>106.6%</b>
31 OFFICE & OPERATING SUPPLIES	10,000	2,428	4,318	2,743	1,519	3,242	9,082	23,332	233.3%
31 CHEMICALS	7,375	2,271	2,218	2,874	687	706	-	8,757	118.7%
34 RESALE PURCHASES	1,500	213	358	457	-	-	-	1,029	68.6%
<b>SUPPLIES</b>	<b>18,875</b>	<b>4,912</b>	<b>6,894</b>	<b>6,075</b>	<b>2,207</b>	<b>3,948</b>	<b>9,082</b>	<b>33,117</b>	<b>175.5%</b>
41 PROFESSIONAL SERVICES	-	-	-	-	1,076	1,238	2,808	5,123	0.0%
42 COMMUNICATION	2,200	464	814	1,083	624	225	179	3,390	154.1%
44 ADVERTISING	10,000	1,194	835	349	416	1,081	5	3,880	38.8%
45 OPERATING RENTALS & LEASES	750	-	-	-	-	-	-	-	0.0%
47 PUBLIC UTILITY SERVICES	80,000	13,922	16,736	12,059	4,640	4,213	2,893	54,464	68.1%
48 REPAIRS & MAINTENANCE	20,800	2,352	11,454	5,343	-	1,726	1,222	22,097	106.2%
49 MISCELLANEOUS	5,200	1,648	1,788	957	229	225	243	5,090	97.9%
49 CREDIT CARD FEES	4,500	856	1,226	1,234	251	150	106	3,822	84.9%
<b>OTHER SERVICES &amp; CHARGES</b>	<b>123,450</b>	<b>20,436</b>	<b>32,853</b>	<b>21,025</b>	<b>7,237</b>	<b>8,857</b>	<b>7,458</b>	<b>97,865</b>	<b>79.3%</b>
<b>TOTAL OPERATIONS</b>	<b>524,935</b>	<b>124,562</b>	<b>145,176</b>	<b>138,815</b>	<b>42,666</b>	<b>43,083</b>	<b>45,928</b>	<b>540,230</b>	<b>102.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>999,673</b>	<b>195,125</b>	<b>273,654</b>	<b>215,077</b>	<b>62,440</b>	<b>130,540</b>	<b>146,540</b>	<b>1,023,376</b>	<b>102.4%</b>
TRANSFER TO FUND 633	-	-	-	-	-	-	3,728	3,728	-
CHANGE IN FUND BALANCE	(25,968)	(111,200)	130,279	(128,907)	182,561	(28,568)	(117,546)	(73,382)	282.6%
BEGINNING FUND BALANCE	440,537	319,576	208,376	338,654	209,747	392,308	363,740	319,576	72.5%
<b>ENDING FUND BALANCE</b>	<b>\$ 414,569</b>	<b>\$ 208,376</b>	<b>\$ 338,654</b>	<b>\$ 209,747</b>	<b>\$ 392,308</b>	<b>\$ 363,740</b>	<b>\$ 246,194</b>	<b>\$ 246,194</b>	<b>59.4%</b>

# **INFORMATIONAL MEMORANDUM**

## **Tukwila Metropolitan Park District**

**TO: Tukwila Pool MPD Board President**

**FROM: Vanessa Zaputil, Tukwila Pool Advisory Committee Chairman**

**DATE: January 13, 2015**

**SUBJECT: TPAC Committee Chair's Report**

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### **ISSUE**

Summary of the January TPAC Meeting held at Friendz Café

### **FINANCIAL IMPACT**

N/A

### **BACKGROUND**

Meeting date January 3, 2015

### **DISCUSSION**

1. Meeting Location. Members agreed that Tukwila Community Center would be the primary choice if available at no-cost as suggested by TPMPD Board President Kate Kruller.  
Friendz Cafe would remain the secondary no-cost choice.
2. Marketing. Members brainstormed with Aquatics Manager Dave Perkins on ideas to improve and expand marketing cost effectively. Ideas included improvements to the brochure, e-blasts, Tukwila Reporter, and signage. A Marketing meeting was scheduled for January 8, 2015.
3. Review of TPAC Bylaws. Members approved a revised set of bylaws that incorporates changes to membership approved in TPMPD Resolution 20, and recommended forwarding them to the TPMPD Executive Director Committee (EDC).
4. Executive Director/Aquatic Manager Update. Executive Director Steve Burke reported (via phone) that TPMPD Bylaws would be presented to TPAC for review at an upcoming meeting. Aquatics Manager Dave Perkins reported on the status of the transition. He had a very busy couple of weeks, however he was certain that the pool would open as advertised on Mon., Jan.5. He was still training staff, entering data, and working to get the new software functional. He noted that he has been very appreciative of TPAC member Kim McCoy's assistance with IT.
5. Miscellaneous. Members articulated the hope that the Commission would perform some TPAC appointments at the January TPMPD meeting. TPMPD Board President Kate Kruller indicated she would commence the TPAC application process to facilitate.

### **TPAC RECOMMENDATIONS**

TPAC unanimously recommended presenting the revised TPAC Bylaws to the TPMPD Executive Director Committee (EDC).

TPAC January 2015 Chair report

Tukwila Pool Advisory Committee

January 3, 2015

DRAFT Minutes

Friendz Café

Call to Order: 8:16am Vanessa Zaputil

ATTENDANCE: TPAC - Vanessa Zaputil, Kim McCoy, Jeri Frangello-Anderson

TP MPD President – Kate Kruller (for Joe Duffie TP MPD Clerk)

AQUATICS MANAGER – Dave Perkins

ED Via Phone – Steve Burke

GUESTS: Diane Myers

Approval of December 6, 2014 Minutes: Kim made motion to accept minutes as presented, Vanessa seconded. Unanimous vote

Agenda change to move item 3 Review and discussion of TPAC Bylaws to item #4 ED/Aquatic Manager update due to staff meeting that Dave Perkins needs to leave early for.

**Business Item 1) Meeting Location Discussion**

TPAC received notification from the city that the TCC would no longer be available in the previous capacity that was available. Suggestions given were Friendz, Tukwila Pool or TCC. Kate indicated that we will be able to know more how the pool will work for a meeting on Wednesday January 7<sup>th</sup> where the EDC meeting will be held. Dave asked how many people normally show up to the EDC meeting in order to help figure out what will be the best area at the pool. Kate indicated that as time goes on the expectation will be more people will show up; currently there are 3 commissioners, ED, AQ Manager and a few people from the public. Vanessa was concerned with running a meeting in the lobby of the pool is very distracting with people coming in and out. Kate has indicated that TCC may be an option for the future, Kate is waiting for confirmation. TPAC members agreed that the TCC would be the best meeting location if available, but as a backup Friendz would work.

**Business Item 2) Marketing discussion and any possible recommendations**

Vanessa had distributed from past TPAC meeting “TPAC Best Practices” from STP’s Pool Comparison. Dave Perkins indicated that he was working on the website wanting to revamp and change the look. Dave also received the link from Amy for the Facebook page and currently is trying to gain access; he also has a meeting with the School Superintendent on Monday. Dave also indicated that the brochure for the pool needs to be jazzed up and be much easier to read, like a calendar format for all classes to help find all the information. Dave also had a conversation with Dean Radford from the Tukwila Reporter and Dean said that Dave could have

a column in the Reporter. Tukwila Reporter will be at the pool on Monday to do a story on the pool. Kate indicated that this might be a perfect opportunity to capture additional email information, by offering a generic website where people could email for more information. Steve indicated that at the William Shore Pool does do Eblasts with calendar to patrons has worked well, but this will take some time for the Tukwila Pool to gather all this information. Marketing budget of around \$20,000 it was noted that possibly the best use of money may not be to advertising in the Park and Recreation guide.

TPAC indicated to Dave that we are here to help in any way needed, please just ask. Dave did ask if we could possible set up a marketing meeting sooner than later to help gather ideas. Jeri has taken this task to invite attendees to the first marketing meeting on Thursday January 8<sup>th</sup>, 5:30 at the Tukwila Pool. Suggestion for an upcoming meet and greets to show that the pool is still strong and operating. Steve noted that at William Shore Pool, they have pictures of staff on the wall which is very helpful for people to know who the staff is and they are here for you. Signage was another question and will need to be addressed; Dave indicated that the current sign would be taken down by the city.

#### **Business Item #4 Executive Director/Aquatic Manager Update**

ED update – By Laws draft to be provided to the EDC meeting and via email to TPAC for feedback. Policies and Procedures to follow up with an email for TPAC feedback and then will be able to forward to the board monthly to get up to date input and corrections.

Aquatics Manager Update and Kim McCoy IT Update – Vanessa started by offering a huge thank you to Kim McCoy for all his work and time he has put in this last week for a smooth transition regarding the pool IT. This was a huge savings and beyond the call of duty. Dave also thanked Kim, he was awesome and stepped right up and has been a huge help to him through this transition. Kate did ask the question about a backup plan for the safe, currently Dave is the main key holder. Dave will work on a 2 man rule for somebody else having access in case of an emergency. The one obstacle that was the biggest challenge was acquiring the Comcast account number. Robert was able to provide this information late on Friday. Comcast account to be transferred to the TPMPD and will order a block of 8 IP addresses which will allow us to take care of the server, cloud, firewall, printer and telephone. Computers was another concern this last week, Kim came through by finding a local deal at Costco with a 2 year warranty. Dave indicated that until the POS system is up and running an interim procedure will be needed for taking cash. Vanessa indicated that the finance committee did talk briefly about this and will look into if there was anything about procedure of handling cash. Kim offered a cash register that he is aware of for sale that will help through the transition. Dave is having a staff meeting this morning at 10:00, currently 15 – 18 current guards to remain. City did a great job on deep cleaning of the pool. Dave did say that the floor is very disappointing on how it doesn't look clean. Dave to look into options for future ideas on the floor. TPAC offered a huge thank you to Dave for all his commitment and work thru this transition.

Kim made motion to extend TPAC meeting by 10 minutes, Jeri seconded. Unanimous vote

### **Business Item 3 Review and discussion of TPAC Bylaws**

Vanessa presented the red lined draft via email prior to meeting, taking language from Resolution 20 copy via email to TPAC members. Changes to Membership to include 6 full voting members and 2 students, added Secretary to Officers since the City will not be providing this service. Meetings added to be held at a minimum and the time change to 8:10. Corrections to be made and Vanessa to provide the corrected version via email to TPAC members and will be presented to the Board of Commissioners.

Kim made motion for Vanessa to present amended Bylaws to the EDC, Jeri seconded.  
Unanimous vote

### **Miscellaneous**

Vanessa - TPAC Appointments would love to see an appointment at the January MPD meeting. Kim indicated that the Coach of the Kennedy Swim Team is interested in learning more. Kate will bring this up at the EDC meeting to help speed things up and be able to present to the board at the TPMPD meeting. Kate will publish the TPAC openings, Dave Perkins also to be included to help recruit TPAC members and accept applications by January 24<sup>th</sup>. With this deadline this will help expedite to get this on the TPMPD Agenda. Kate will also check with Verna for the previous applicants to be able to reach out to see if there is interest. Vanessa suggested that TPAC to have a brief meeting prior to the TPMPD meeting to give additional input and endorse the applicants.

Jeri made motion to adjourn, Kim seconded. Meeting adjourned 10:00 am

Next TPAC meeting February 7, 2015

# **TUKWILA POOL METROPALITIAN PARK DISTRICT**

## **BYLAWS**

### **ARTICLE 1**

#### **NAMES**

The name of this Metropolitan Park District is Tukwila Pool Metropolitan Park District ("TPMPD" or "District"). The name of the governing Board is the Tukwila Pool Metropolitan Park District Board of Commissioners ("Board"). All actions of the TPMPD may be performed using the name "TPMPD" or "Tukwila Pool."

### **ARTICLE 2**

#### **ROLE AND PURPOSE**

The role and purpose of the TPMPD is to discharge its responsibilities for providing pool facilities as a public service to the residents of the geographic areas included within the TPMPD's boundaries, which are also the boundaries of the City of Tukwila.

### **ARTICLE 3**

#### **ORGANIZATION**

The TPMPD is organized under and in conformity with the constitution and laws of the State of Washington, specifically Chapter 35.61 RCW (Metropolitan Park Districts) as now enacted or as it may hereafter be amended.

### **ARTICLE 4**

#### **GOVERNING BODY**

##### **Section 1 - Selection of Board Members**

Pursuant to RCW Chapter 35.61.50 (3) the City Council of the City of Tukwila is designated to serve as the ex-officio TPMPD Board of Commissioners.

##### **Section 2 - Compensation of Board Members**

Board Commissioners shall receive no compensation but may be reimbursed for actual expenses, as approved by a majority vote of the Board of Commissioners.

### **Section 3 – Resolutions**

The business of the District shall be conducted by motion or resolution. Resolutions of the TPMPD Board shall be signed by the President and attested by the Clerk of the TPMPD Board.

## **ARTICLE 5**

### **APOINTED OFFICERS**

#### **Section 1 - Appointment of Officers**

Each year, at the last public meeting of the TPMPD Board, shall appoint the incoming Council President as the President of the Board for the following year, and the subsequent incoming Council President as 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 - Term of Officers**

The officers of the TPMPD Board shall serve until a successor is appointed by the TPMPD Board, and the failure to appoint a successor as provided herein shall not operate as a removal of the existing officers.

#### **Section 3 – Vacancy**

In the event the President or Clerk shall be unable to perform their duties, resigns or is otherwise removed from office the TPMPD Board shall declare a vacancy in such officer's position and shall appoint a successor by majority vote to serve out the term of the office.

#### **Section 3 – President**

The President shall be the presiding officer at meetings of the TPMPD Board, and will assure that an agenda is provided for each meeting, and that the meeting will be conducted in accordance with the agenda. The President shall act as a spokesperson for the TPMPD Board, and can sign all resolutions, contracts and other instruments on behalf of the TPMPD Board and as authorized by the TPMPD Board. The President

may vote on any issue that comes before the TPMPD Board, and must vote to break a tie.

#### **Section 4 – Clerk**

The Clerk shall assume the responsibilities and duties of the President in the absence or disability of the President.

#### **Section 5 – Treasurer:**

Pursuant to RCW Chapter 35.61.180 King County Treasurer serves as the TPMPD Treasurer without compensation.

#### **Section 6 – Attorney:**

The TPMPD Board shall appoint, at a regular meeting, an attorney who shall advise the Board and its appointed officers on legal matters and represent the TPMPD in all such matters.

#### **Section 7 – District Accountant:**

The TPMPD Board shall appoint, at a regular meeting, an accountant who shall advise the TPMPD Board, and serve in the role of TPMPD Accountant on financial matters and represent the TPMPD in all such matters.

### **ARTICLE 7**

#### **POWERS AND DUTIES OF THE BOARD**

##### **Section 1 – Powers**

The TPMPD Board intends to exercise all powers, functions, rights, and privileges now or hereafter given or granted to a Metropolitan Park District, as authorized by RCW 35.61.

##### **Section 2 - Interpretation**

The TPMPD By-Laws are not intended to limit the powers granted to a Metropolitan Park District and, therefore, should be liberally construed to carry out the intent of any grant of power to the Park District and its exercise provided for herein.

### **Section 3 - Parliamentary Procedure**

Unless otherwise governed by the provisions of the laws of the state of Washington, Robert's Rules of Order shall govern the conduct of all TPMPD Board meetings.

### **Section 4 - Minutes of Meetings**

The minutes of the proceedings of the TPMPD Board shall be recorded and maintained by the TPMPD Executive Director or designee. The minutes shall reflect who attended the meeting. The minutes shall consist primarily of a record of the action taken. Prior to the adoption of the minutes, copies of the proposed minutes shall be forwarded to all TPMPD Board members prior to the next regular meeting for their reference and/or correction.

### **Section 5 - District Goals and Objectives**

The TPMPD Board shall establish goals and objectives, which will establish a long-range plan in relation to the TPMPD's needs. In addition, the goals and objectives should consider programs and the financing necessary to achieve these goals. The goals and objectives shall be reviewed annually and modified by the TPMPD Board to reflect needed changes perceived in the TPMPD.

### **Section 6 - Levy and Levy Certifications**

The TPMPD Board may levy or cause to be levied a general tax on all the property located in said park district each year. The TPMPD Board shall include in its general tax levy for each year a sufficient sum to fund the approved TPMPD Budget and the interest on all outstanding bonds and may include a sufficient amount to create a sinking fund for the redemption of all outstanding bonds. The levy shall be certified to the proper county officials for collection the same as other general taxes and when collected, the general tax shall be placed in a separate fund in the office of the King County Treasurer to be known as the "Tukwila Pool Metropolitan Park District General Fund" and disbursed pursuant to the direction of the TPMPD Board.

### **Section 7 – Severability**

If any provision of the TPMPD bylaws or its application to any person or circumstances is held invalid, the remainder of the bylaws or the application of the provision to other persons or circumstances shall not be affected.

## Section 8 - Indemnification

1. **General:** The TPMPD, pursuant to RCW 36.16.138 and Chapter 48.62 RCW, as hereafter amended, shall indemnify any person who was or is an elected or appointed commissioner, officer (including committee members), or employee of the TPMPD that has been threatened or has been made a party to an action, claim, or other proceeding by a third party.
2. **Scope:** The TPMPD shall pay the reasonable and necessary expenses that are actually incurred and connected with the defense, settlement, or monetary judgments, including costs, disbursements, and reasonable attorneys' fees arising out of any action, claim, or other proceeding, within the standard of conduct contained in Article 7, Section 8.3 herein and for which notice has been given pursuant to Article 7, Section 8.5. "Indemnification" The TPMPD Board shall be the sole judge of the reasonableness of expenses to be borne by the TPMPD.
3. **Standard of Conduct:** Indemnification shall be limited to any action, claim, or other proceeding threatened, pending, or instituted against any person who was, or is, at the time of the alleged conduct, an elected or appointed commissioner, officer, or employee, and arising out of such person's performance, purported performance, or failure to perform in good faith the duties for, or employment with, the TPMPD.
4. **Determination of Conduct:** Unless ordered or adjudged by a court of competent jurisdiction, Indemnification may be authorized only as follows:
  - a. To the extent that the person has been successful on the merits, or otherwise in defense, such person shall be indemnified.
  - b. With respect to any other determination of conduct, by a majority vote of all the commissioners not interested in or party to the action, claim, or other proceeding.
5. **Notice:** Every commissioner, officer, or employee who seeks or believes he or she may claim indemnification must give notice, in writing, to the Board of his or her interest to seek indemnification before incurring any costs, disbursements, or attorneys' fees for which indemnification is sought, and provide a copy of any and all claims, pleadings, reports, or other written statements regarding the allegations.
6. **Expenses prior to determination:** Expenses actually incurred in defending an action, claim, or other proceeding may be paid as incurred, and prior to final determination of conduct, if the action, claim, or other proceeding makes no assertion that the person named acted outside the scope of his or her employment or authority, and that the TPMPD makes no claim that the person's

acts or failure to act were outside the scope of the person's employment or authority.

7. **Settlement.** In the event the District agrees to provide the defense of the action or proceeding, the Board of the District shall have the discretion to determine whether the action or proceeding should be settled and the terms and conditions of the settlement.
8. **Reservation of Rights.** In the event the District shall have assumed defense of the action or proceeding, the Board may withdraw its defense if, in the conduct of the defense, it shall become aware of information showing that the acts or omissions of the individual were not, or in good faith did not purport to be, within the scope of the individual's official duties with the District.
9. **Payment of Judgment.** In the event a monetary judgment for non-punitive damages is entered against the individual as a result of the action or proceeding, the Board may, in its discretion, appeal the judgment if an appeal procedure is available. When the monetary judgment for non-punitive damages becomes final the Board shall satisfy the judgment at the expense of the District unless the damages are covered by the District's insurance coverage.
10. **Punitive Damages.** In the event a judgment for punitive damages is entered against the individual, the Board may, in its discretion, appeal the judgment if an appeal procedure is available. When the monetary judgment for punitive damages becomes final the Board shall review the judgment with the District's attorney to determine if the judgment can be satisfied at the expense of the District unless the damages are covered by the District's insurance coverage.
11. **Interpretation:** This article of the bylaws is intended to exercise the authority contained in RCW 4.96.041, and that it be construed in light of such statutes and laws as hereafter amended and interpretive case law. Failure of the TPMPD to obtain insurance for any claim, action, or other proceeding against the TPMPD shall not be construed to limit this indemnification.

## **ARTICLE 8**

### **MEETINGS OF THE BOARD OF COMMISSIONERS**

#### **Section 1: General Provisions.**

The District is a Washington Municipal Corporation, and:

- RCW Chapter 42.30, The Open Public Meetings Act;
- RCW Chapter 42.23, the Code of Ethics for Municipal Officers; and

- RCW Chapter 42.56, the Public Record Act; as each is now enacted or as it may hereafter be amended.

## **Section 2: Regular Meetings**

All meetings shall be conducted in accordance with the Open Public Meetings Act (OPMA), RCW Chapter 42.30. Regular business meetings of the TPMPD Board will be held specified in a TPMPD Board meeting schedule resolution during the first regular meeting of each year. Meeting location will be published in accordance with the Washington State Open Public Meetings Act in RCW 42.30.

## **Section 3: Quorum:**

A majority of the members of the TPMPD Board will constitute a quorum.

## **Section 4: Conflict of Interest:**

1. The TPMPD Board shall not enter into any contract in which a TPMPD member has a financial conflict of interest as defined in Chapter 42.23 RCW as now enacted or as it may hereafter be amended.
2. Any TPMPD Commissioner who has an interest in a contract or other transaction with the TPMPD that is considered an exception to the conflict of interest rules under RCW 42.30.030 as now enacted or as it may be hereafter be amended. or a remote interest under RCW 42.30.040 as now enacted or as it may be hereafter be amended., or who has any other type of situation vis-a-vis with the TPMPD, which would be construed by a judge or jury applying the "reasonable person" standard as a conflict including, but not limited, to family relationships, shall make a full, frank and prompt disclosure to the TPMPD Board prior to the discussion and vote in the matter at issue.
  - a. Such disclosure shall include any relevant information and material facts known to the TPMPD Commissioner concerning the potential conflict of interest that might reasonably be construed to affect the person's participation in the matter at issue.
3. When any conflict of interest under Section 4.2 is relevant to a matter under consideration or requiring action by the TPMPD Board, or committee thereof, the TPMPD Commissioner shall call it to the attention of the TPMPD Board President and shall not participate during TPMPD Board or committee discussion or decision on the matter.

The minutes of the meeting of the TPMPD Board, or committee thereof, shall reflect that the conflict of interest was disclosed, that the TPMPD Commissioner did not participate during discussion or decision on the matter, and did not vote.

**Section 5: Special Meetings:**

Special meetings may be called according to the provisions of RCW 42.30.080 as now enacted or as it may hereafter be amended.

**Section 6: Executive Sessions:**

The Board may hold Executive Sessions for all purposes authorized by RCW 42.30.110 as now enacted or as it may hereafter be amended. The Board may also hold closed sessions when authorized by RCW 42.30.140 as now enacted or as it may be hereafter be amended.

**ARTICLE 9**

**DISTRICT OPERATIONS**

**Section 1: Offices of District:**

The District offices shall be at 4414 South 144th Street, Tukwila, WA 98168

**Section 2: District Policies and Rules:**

The Board shall adopt policies and rules as necessary for the operation of its facilities. These polices may include the following:

1. Rules of conduct for patrons of the District's facilities.
2. The relationship of the Executive Director to the Board and the responsibilities of the Executive Director to the Board and District operation.
3. Policies concerning the administration of the District's personnel and general personnel policy.
4. Hours of operation, maintenance and closures.
5. The financial policies of the District and to establish an annual budget and the fee structure for the use of the District facilities.

**ARTICLE 10**



# Tukwila Pool Metropolitan Park District

4414 South 144th Street  
Tukwila, WA 98168

## COMMISSIONERS

**Kate Kruller** - *President of the Board*   □   **Joe Duffie** - *Clerk of the Board*  
**Allan Ekberg**   □   **Kathy Hougardy**   □   **Verna Seal**   □   **De'Sean Quinn**

## RESOLUTION N<sup>o</sup> 2015-2

### **A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK TO ESTABLISH AND ADOPT BY LAWS RELATING TO PROVISIONS FOR THE ORGANIZATION OF THE DISTRICT AND OTHER MATTERS THERETO, AND REPEALING RESOLUTION NO 1 EFFECTIVE FEBRUARY 26, 2015.**

- 1. WHEREAS**, the City Council of the City of Tukwila, Washington, by Resolution No. 1738, asked the voters to create a Metropolitan Park District whose boundaries would be coextensive with the boundaries of the City of Tukwila, including the authority to levy a general tax on property not to exceed 15 cents per thousand dollars of assessed valuation each year as statutorily provided and providing for the City Council to serve as the Metropolitan Park Commissioners; and
- 2. WHEREAS**, on August 16, 2011, the voters of Tukwila approved the formation of a Metropolitan Park District as required and approved by the City Council's governance of the Metropolitan Park District; and
- 3. WHEREAS**, Chapter 35.61 RCW provides for the authority to create, manage, control, improve, maintain and acquire parks and recreational facilities by a Metropolitan Park District; and
- 4. WHEREAS**, the City Council of the City of Tukwila is authorized pursuant to RCW 35.61.050 to serve in an ex-officio capacity as the Board of Metropolitan Park Commissioners; and
- 5. WHEREAS**, the Board of Commissioners of the Tukwila Pool Metropolitan Park Commissioners desires to provide for organizational details of the District by establishing by laws;

**NOW THEREFORE**, the Board of Commissioners of the Tukwila Pool Metropolitan Park District does hereby Resolve as follows:

1. The Tukwila Pool Metropolitan Park District Board of Commissioners establishes and adopts by laws relating to provisions for the organization of the District and other matters thereto. Such bylaws shall be subject to future modifications and adjustments by the Board of Commissioners in the manner set forth in the bylaws.
2. In order to establish organizational by laws, the Tukwila Pool Metropolitan Park District Board of Commissioners is required to eliminate any duplicate language in previous organization documents, rendering Resolution 1 unnecessary.
3. Resolution No. 1 is hereby repealed.

PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT at a Regular Meeting thereof this   26h   day of   February  , 2015.

### **ATTEST/AUTHENTICATED:**

\_\_\_\_\_  
*Joe Duffie, Clerk of the Board*

\_\_\_\_\_  
*Kate Kruller, Board President*

### **APPROVED AS TO FORM BY:**

\_\_\_\_\_  
*Brian Snure, TPMPD Attorney*

# Tukwila Pool Metropolitan Park District

4414 South 144th Street  
Tukwila, WA 98168

## COMMISSIONERS

**Kate Kruller** - *President of the Board*   □   **Joe Duffie** - *Clerk of the Board*  
**Allan Ekberg**   □   **Kathy Hougardy**   □   **Verna Seal**   □   **De'Sean Quinn**

## RESOLUTION N<sup>o</sup> 2015-3

### **A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT TO ASSIGN THE KING COUNTY TREASURER AS THE DISTRICT TREASURER**

1. **WHEREAS**, In accordance with RCW 35.61.180, "*The county treasurer of the county within which all, or the major portion, of the district lies shall be the ex officio treasurer of a metropolitan park district, but shall receive no compensation other than his or her regular salary for receiving and disbursing the funds of a metropolitan park district*".
2. **WHERE AS**, the City of Tukwila has served as the ex officio District Treasurer until 12-31-2015.
3. **WHERE AS**, the City of Tukwila no longer wants to serve as the District Treasurer
3. **WHERE AS**, The District is located in King County.

**NOW THEREFORE**, the Board of Commissioners of the Tukwila Pool Metropolitan Park District does hereby Resolve as follows:

1. Removes the City of Tukwila as the District Treasurer and from all responsibilities, assignments and appointments of said position;
2. Appoints the King County Treasurer as District Treasurer in accordance with RCW 35.61.180;
3. Directs the Executive Director to modify the District's Policies and Procedures to reflect the change in District Treasurer and deposit procedures;

PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT at a Regular Meeting thereof this   26h   day of   February  , 2015.

### **ATTEST/AUTHENTICATED:**

\_\_\_\_\_  
*Joe Duffie, Clerk of the Board*

\_\_\_\_\_  
*Kate Kruller, Board President*

### **APPROVED AS TO FORM BY:**

\_\_\_\_\_  
*Brian Snure, TPMPD Attorney*

# Tukwila Pool Metropolitan Park District

4414 South 144th Street  
Tukwila, WA 98168

## COMMISSIONERS

**Kate Kruller** - *President of the Board* □ **Joe Duffie** - *Clerk of the Board*  
**Allan Ekberg** □ **Kathy Hougardy** □ **Verna Seal** □ **De'Sean Quinn**

## RESOLUTION N° 2015-4

### APPOINTMENT OF AGENT TO RECEIVE CLAIMS IN ACCORDANCE WITH WASHINGTON REVISED CODE (RCW) SECTION 4.96.020

THE TUKWILA POOL METROPOLITAN PARK DISTRICT BOARD OF COMMISSIONERS find as follows:

- 1. WHEREAS**, pursuant to the provisions of RCW 4.96.020 the governing body of each local governmental entity shall appoint an agent to receive any claim for damages made under chapter 4.96 RCW.
- 2. WHEREAS**, all claims for damages against a local governmental entity, or against any local governmental entity's commissioners, officers, employees, or volunteers, acting in such capacity, shall be presented to the agent within the applicable period of limitations within which an action must be commenced.

**NOW, THEREFORE, BE IT HEREBY RESOLVED**, the Board of Commissioners of the Tukwila Pool Metropolitan Park District that the below listed agent is appointed to receive any claims for damages made under chapter 4.96 RCW.

**Agent Appointed:** Brian K. Snure  
**Office Address:** 612 S. 227<sup>th</sup> St., Des Moines, WA 98198  
**Business Hours:** 8:00 am – 4:00 pm

**BE IT FURTHER RESOLVED**, by the Board of Commissioners of the Tukwila Pool Metropolitan Park District that a duplicate original of this Resolution shall be recorded with the King County Auditor.

PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT at a Regular Meeting thereof this 26h day of February, 2015.

#### ATTEST/AUTHENTICATED:

\_\_\_\_\_  
*Joe Duffie, Clerk of the Board*

\_\_\_\_\_  
*Kate Kruller, Board President*

#### APPROVED AS TO FORM BY:

\_\_\_\_\_  
*Brian Snure, TPMPD Attorney*

## **By-Laws**

of

### **Tukwila Pool Advisory Committee**

Established by Tukwila Pool Metropolitan Park District (TPMPD) Resolution Number 8, adopted on December 12, 2011.

#### **Article I - Name**

The name of this organization shall be officially Tukwila Pool Advisory Committee, more commonly known as TPAC.

#### **Article II - Purpose**

The purpose of the Tukwila Pool Metropolitan Park District's Tukwila Pool Advisory Committee shall consist primarily of advising the TPMPD Board of Commissioner on the improvement, betterment and furtherance of aquatic programs and facilities in the District and more specifically as follows:

Section 1. Plan, promote and recommend policy and standards for construction, development, maintenance, and operations of aquatic facilities within the TPMPD limits by majority vote.

Section 2. Develop and recommend programs to promote aquatic services and inform the public of aquatic facilities that are available for public use.

Section 3. Encourage, recommend and aid programs for or related to aquatics services and enrichment.

Section 4. Explore ways and methods of obtaining private, local, state, and federal funds to promote aquatics projects and programs within the community.

Section 5. Promote pool gift giving, including setting standards for such gifts.

Section 6. Render any other advice and assistance related to aquatics services.

#### **Article III - Membership**

Section 1: The Tukwila Pool Metropolitan Park District Tukwila Pool Advisory Committee shall consist of six full voting members appointed by the TPMPD Board of Commissioners. No more than two members shall be non-residents. A formal process of selection shall include application to and review by the Board of Commissioners President and a background check. Appointments shall be made for the position and shall be selected on a non-discriminatory basis and without respect to political affiliations. Each committee member will hold a two year term, after the initial appointment of two member positions to a one year term.

Section 2: In addition to the appointed positions, the TPMPD Board of Commissioners will recruit and select up to two voting Student Representatives to the

TPMPD – Tukwila Pool Advisory Committee.  
Bylaws Rev. January 3, 2015

Tukwila Pool Advisory Committee at the beginning of the traditional school year. Student Representatives shall be residents of Tukwila and enrolled in good standing in any high school or be a high school aged student who is documented as receiving home-based instruction and will be expected to participate through the remainder of the traditional school year. Section 3: Each individual member shall be entitled to one vote.

Section 4: One TPMPD Board Commissioner may be appointed as a non-voting liaison to the Tukwila Pool Advisory Committee.

#### **Article IV - Officers**

Section 1: The officers of this organization shall be a chairperson, vice-chairperson, secretary and such other officers as may be determined by the chair. .

Section 2: Nominations may be made from the floor at the election meeting with the consent of the nominee.

Section 3: Officers shall be elected by majority vote of a quorum of the committee of those present at the election meeting. The term of officers shall be for one year, or until successors have been elected, and shall begin immediately following the election meeting. Officers may be reelected.

Section 4: Vacancies shall be filled by appointment by a Committee of the whole until the next regular election.

Section 5: Members must be present at a meeting to be appointed and/or to give consent to be an officer.

#### **Article V - Duties of Officers**

Section 1: The Chairperson shall preside at all meetings. The Chairperson may call committee meetings and special committee meetings. The Chairperson shall appoint the chairperson of special committees, subject to ratification of the majority of the members and shall fill vacancies on said committees as they shall occur. The president shall be ex-officio member of all committees.

Section 2: The Vice-Chairperson shall, in the absence of the Chairperson, perform the duties of the Chairperson.

Section 3: The secretary who may or may not be a Committee member shall keep a careful record of all proceedings and shall use the same in accordance with the resolutions of the Committee. The Secretary shall send or cause to be sent notices of all meetings.

Section 4: If an officer is not fulfilling the duties of the role the officer may be removed by a vote of the Committee of the Whole and confirmed by the TPMPD Board of Commissioners.

#### **Article VI - Meetings**

TPMPD – Tukwila Pool Advisory Committee.  
Bylaws Rev. January 3, 2015

Section 1: The Tukwila Pool Advisory Committee shall hold at least one meeting per quarter of each year and the Committee shall keep a record of all meetings.

Section 2: The meetings shall be noticed at the Tukwila Pool, and on the Tukwila Pool web site or other places that may be appropriate. The committee shall notice all meetings in compliance with the Open Public Meeting Act of the State of Washington, as it now exists and as it may be amended from time to time.

Section 3: Regularly scheduled meetings will be held quarterly, at minimum, every third month: January, April, July and October. Meetings will be held the first Saturday of the quarter at 8:10 AM.

Section 4: Meetings of the Tukwila Pool Advisory Committee can be canceled or changed due to the meeting date falling on a Holiday or if a quorum cannot be reached on the regularly scheduled day.

Section 5: A special meeting of this organization may be called at any time. All members shall be advised by email of date, time and place of the meeting.

Section 6: All matters shall be placed on the agenda prior to the meeting by any member of the Committee or by the Secretary.

#### **Article VII – Quorum**

A majority of members appointed to the Tukwila Pool Advisory Committee shall constitute a quorum for the transaction of business at any meeting. The majority vote at any one meeting shall be sufficient to carry a proposition, no proxy shall be allowed. A written proxy vote is permitted for business items listed on the agenda of any regular or special scheduled meeting of the Committee of the Whole meeting

#### **Article VIII – Order of business**

At all regular and special meetings of the committee, the order of business shall be as follows unless otherwise determined by the Chairperson.

1. Call to Order
2. Approval of Minutes
3. Business Items
4. Committee Reports
5. Citizen Comments
6. Staff Reports
7. Other
8. Next Meeting
9. Adjournment

#### **Article IX - Amendments**

TPMPD – Tukwila Pool Advisory Committee.  
Bylaws Rev. January 3, 2015

Amendments to this Constitution and By-laws may be made at any meeting of the general membership by a two-thirds vote of those present, after members have been notified by email that such a meeting is to take place.

**Article IX - Parliamentary Procedure**

Roberts Rules of Order, Revised, when not in conflict with these by-laws and Constitution, shall govern the proceedings of this organization.

TPMPD – Tukwila Pool Advisory Committee.  
Bylaws Rev. January 3, 2015

## 201 – Mission, Vision and Core Values

### 1.0 Mission Statement

*The mission of the Tukwila Pool Metropolitan Park District is to provide the best run municipal aquatics program in the state.*

### 2.0 Vision Statement

*Our vision is to provide a sustainable and efficient pool that exceeds the community's needs.*

### 3.0 Core Values

- **Programming** – Offer programming and public use times that are responsive to the demands of the community and contribute to the overall health and wellness of the community.
- **Education** – Offer an aquatic education program to teach the lifelong skill of swimming and promote safe behaviors in, on and around the water to individuals of all abilities.
- **Dependability/Sustainability** – Conduct business in a manner that ensures the community can come to depend on aquatics as an available service they can enjoy for generations to come.
- **Atmosphere** – We will create an inviting, supportive, and caring atmosphere that community members have ownership of and want to be a part of.
- **Partnership** – Foster a spirit of collaboration and creativity in order to be prepared to work with other community service providers to enhance the services available for community members.
- **Fun** – Work at providing fun and enjoyable activities for all ages and abilities

## 205 – Purpose, Definitions and General Provisions

### 1.0 Purpose:

The Tukwila Pool Metro Park District (District) administrative policies and procedures are an official publication of District. They are adopted by the District Board of Commissioners and contain the policies, procedures, and regulations of the District. These policies, procedures, and regulations are established to direct all employees in carrying out their duties and responsibilities and to provide an expectation of consistency, accountability, and predictability to our district citizens and patrons. Violations of any of the policies, procedures, or regulations contained in this manual may be grounds for disciplinary action.

### 2.0 Authority

**2.1** The District is governed by numerous statutes of the State of Washington. However, the principal statutory authority is the Metropolitan Park District RCW 35.61, which is a codification of the general law relating to Metropolitan Park Districts in Washington. References to, and excerpts from the RCW 35.61 and other related laws are contained in the District Administrative Policy Manual

**2.2** The District also has operating requirements from the Washington Administrative Code (WAC) 246-260 for operations of Water Recreation Facilities, which are referenced in the District Administrative Policy manual.

**2.3** The State of Washington RCW 35.61.130 establishes the authority of the District Board of Commissioners to issue, modify, or approve all policies, procedures, or other directives to operate and manage the District.

### 3.0 Applicability

Unless otherwise stated in a specific policy, District policies and procedures apply to all departments, employees, District officials, and volunteers.

### 4.0 Revisions

The Board of Commissioners may periodically review the policies contained in this District Administrative Policy Manual and revise or amend them from time to time as it deems appropriate at a regular meeting of the Board by a simple majority.

### 5.0 Severability

If any policy or part thereof contained in the District Administrative Policy manual shall be determined invalid in a court of law, such determination shall not affect the validity of the remaining policies.

### 6.0 Additional Manuals and Guidelines

Due to the specialized topic and the need for detailed procedures, the District Executive Director or his/her designee may develop manuals and guidelines to implement the policies and procedures established by the Board of Commissioners and shall be considered incorporated and part of the District Administrative Policy Manual.

### 7.0 Definitions

For the purpose of this District Administrative Policy Manual, the following terms shall have the definitions given herein:

*"District"* is the Tukwila Pool Metro Park District.

*"Board or BOC"* is the Board of Commissioners of the District

*"Executive Director"* is the Executive Director of the District

*"TPAC"* is the Tukwila Pool Advisory Committee

## 205-Purpose, Definitions and General Provisions

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"EDC" is the Executive Director Committee

"RCW" is the Revised Code of Washington

"WAC" is the Washington Administrative Code

"Policy" is any plan or course of action reflecting the aims to be achieved by the District officially approved by the Board. A policy must be formulated and approved by the Board and shall be recorded in the District Administrative Policy Manual.

"Administrative Procedures" is any plan or course of action formulated and implemented by the District staff to facilitate the day-to-day District operations within the respective policy guidelines. Administrative Procedures, when appropriate, will be documented and placed in the District Administrative Policy Manual.

For the purpose of the District Administrative Policy Manual, words in the masculine gender shall include the feminine gender and words in the singular number shall include the plural number and vice-versa, and words in the present tense shall include the future tense.

## 220 – Board and Administration

### 1.0 Purpose

The purpose of this policy is to inform the public and Tukwila Pool Metro Park District (District) officials and employees of the legal and administrative requirements relating to the operation of the District by the District Board of Commissioners (Board).

### 2.0 Scope

This policy was developed by the requirements of the following by-laws and Codes:

- By-laws of the Tukwila Pool Metro Park District.
- Revised Code of Washington (RCW) 35.61 – Metropolitan Park Districts

### 3.0 Policy

#### 3.1 Organization of Board of Commissioners

**3.1.1 Government:** The government of the District is vested in the Board of Commissioners. The members of the Board constitute the corporate authority.

**Number:** The Board is comprised of the seven serving members of the Tukwila City Council in an ex officio capacity as the District Board of Commissioners.

**3.1.1 Terms:** There is no terms of the seven ex officio Board Commissioners.

**3.1.1 Vacancies:** Any vacancies shall be filled by the Tukwila City legislative body.

**3.1.1 Compensation:** Commissioners shall receive no compensation for their services.

**3.1.1 Selection of Board Officers:** During the last regular meeting in December the Board will select a President and Clerk of the Board.

**3.1.1 President:** The President of the Board will preside at each Board Meeting and ensure the meeting is conducted in accordance to the published agenda. The President may sign on behalf of the Board any contract, resolutions and other instruments that were approved by the Board. In the Presidents absence, the Clerk will preside at the Board Meeting.

**3.2 Appointed Officers:** The Board shall appoint an Attorney to represent the District in all legal matters.

**3.3 Appointment of Tukwila Pool Advisory Committee:** The Board will establish a Tukwila Pool Advisory Committee that is comprised of six members. Terms of the members will be staggered and serve two-year terms.

**3.4 Adhoc Committees:** The Board may establish ad hoc committees to conduct the affairs of the Board. The President shall nominate the members of the ad hoc committees and appointed by the Board. Ad hoc committees that have been established include:

**3.1.1 Executive Director Committee:** This committee shall be comprised of at least one TPAC Committee member, two Board members, Executive Director and the District Accountant. The President may nominate other committee members as desired.

#### 3.1 Primary Functions of Board of Commissioners

**3.1.1** The board shall have the powers and authority as authorized in RCW 35.61- Metropolitan Park Districts.

**3.1.1** The Board shall establish the District's goals and objectives and revise if necessary annually.

**3.1.1** The Board shall adopt policies and rules as necessary for the operation of its facilities.

**3.1.1** The Board will approve and certify the District tax levy for the upcoming year prior to the date set by the County Assessor.

**3.1.1** The Board will approve the Annual Budget no later then December 31<sup>st</sup>.

#### 3.2 Meetings of the Board of Commissioners

**3.1.1 Time and Place:** The Board will set the monthly meeting schedule and publish the schedule as required by the Washington State Open Public Meetings Act.

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- 3.1.1 **Quorum:** Four Board Commissioners shall be considered a quorum.
- 3.1.1 **Telephonic Attendance:** The Commissioners may attend the Board of Commissioners meetings by telephone if necessary.

## 240 - Public Records Disclosure

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**1.0 Purpose**

In accordance with RCW 42.56.070, which requires: (1) each agency to make available for inspection and copying nonexempt "public records" in accordance with published rules. The act defines "public record" to include any "writing containing information relating to the conduct of government or the performance of any governmental or proprietary function prepared, owned, used, or retained" by the agency. (2) requires each agency to set forth "for informational purposes" every law, in addition to the Public Records Act, that exempts or prohibits the disclosure of public records held by that agency.

The purpose of these rules is to establish the procedures the Tukwila Pool Metro Park District (District) will follow in order to provide full access to public records. These rules provide information to persons wishing to request access to public records of the District and establish processes for both requestors and District staff that are designed to best assist members of the public in obtaining such access.

The purpose of the act is to provide the public full access to information concerning the conduct of government, mindful of individuals' privacy rights and the desirability of the efficient administration of government. The act and these rules will be interpreted in favor of disclosure. In carrying out its

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responsibilities under the act, District will be guided by the provisions of the act describing its purposes and interpretation.

### 2.0 Authority

The District is a Metropolitan Park District formed pursuant to chapter 35.61 RCW. The District offices are located at 4414 South 144th Street, Tukwila, WA 98168.

Any person wishing to request access to public records of the District, or seeking assistance in making such a request should contact the Public Records Custodian:

Public Records Custodian  
Tukwila Pool Metropolitan Park District  
4414 South 144th Street  
Tukwila, WA 98168  
Tel: (206) 267-2350  
Email: [clerk@Tukwilapool.org](mailto:clerk@Tukwilapool.org)

Information is also available at the District web site at [www.tukwilapool.org](http://www.tukwilapool.org).

The Public Records Custodian will oversee compliance with the act but another District staff member may process the request. Therefore, these rules will refer to the Public Records Custodian "or designee". The Public Records Custodian or designee and the District will provide the "fullest assistance" to requestors; create and maintain for use by the public and District officials an index to its public records; ensure that public records are protected from damage or disorganization; and prevent fulfilling public records requests from causing excessive interference with essential functions of the District.

### 3.0 Availability of Public Records

#### 3.1 Hours for Inspection of Records

Public records are available for inspection and copying during normal business hours of the District, Monday through Friday, 8:00 a.m. to 5:00 p.m., excluding legal holidays. Records must be inspected at the offices of the District.

#### 3.2 Organization of Records

The District will maintain its records in a reasonably organized manner. The District will take reasonable actions to protect records from damage and disorganization. A requestor shall not take District records from District offices without the permission of the public records officer or designee. A majority of public records are available on the District web site at [www.tukwilapool.org](http://www.tukwilapool.org). Requestors are encouraged to view the documents available on the web site prior to submitting a records request.

#### 3.3 Making a Request for Public Records

Any person wishing to inspect or have copies made of public records of the District should make the request in writing on a District request form, or by letter, fax, or e-mail addressed to the public records officer and including the following information:

- Name of requestor;
- Address of requestor;
- Other contact information, including telephone number and any e-mail address;
- Identification of the public records adequate for the public records officer or designee to locate the records; and
- The date and time of day of the request.

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If the requestor wishes to have copies of the records made instead of simply inspecting them, he or she should so indicate and make arrangements to pay for copies of the records or a deposit. Photocopies will be provided at \$0.15 per page and can be raised as costs for photocopying increase.

A form is available for use by requestors at the office of the public records officer and on-line at [www.tukwilapool.org](http://www.tukwilapool.org).

### 4.0 Processing of Public Records Requests--General

#### 4.1 Providing "Fullest Assistance"

The District is charged by statute with adopting rules which provide for how it will "provide full access to public records", "protect records from damage or disorganization", "prevent excessive interference with other essential functions of the agency", provide "fullest assistance" to requestors, and provide the "most timely possible action" on public records requests. The public records officer or designee will process requests in the order allowing the most requests to be processed in the most efficient manner.

#### 4.2 Acknowledging Receipt of Request

Within five business days of receipt of the request, the Public Records Custodian will do one or more of the following:

1. Make the records available for inspection or copying;
2. If copies are requested and payment of a deposit, for the copies, if any, is made or terms of payment are agreed upon, send the copies to the requestor);
3. Provide a reasonable estimate of when records will be available; or
4. If the request is unclear or does not sufficiently identify the requested records, request clarification from the requestor. Such clarification may be requested and provided by telephone. The public records officer or designee may revise the estimate of when records will be available; or
5. Deny the request.

*See Attachment A for letter of response.*

#### 4.3 Protecting Rights of Others

In the event that the requested records contain information that may affect rights of others and may be exempt from disclosure, the public records officer may, prior to providing the records, give notice to such others whose rights may be affected by the disclosure. Such notice should be given so as to make it possible for those other persons to take such action as they deem necessary to protect their interests. The notice to the affected persons will include a copy of the request.

#### 4.4 Records Exempt from Disclosure

Some records are exempt from disclosure, in whole or in part. If the District believes that a record is exempt from disclosure and should be withheld, the public records officer will state the specific exemption and provide a brief explanation of why the record or a portion of the record is being withheld. If only a portion of a record is exempt from disclosure, but the remainder is not exempt, the public records officer will redact the exempt portions, provide the non-exempt portions, and indicate to the requestor why portions of the record are being redacted.

#### 4.5 Inspection of Records

1. Consistent with other demands, the District shall promptly provide space to inspect public records. No member of the public may remove a document from the viewing area or

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disassemble or alter any document. The requestor shall indicate which documents he or she wishes the agency to copy.

2. The requestor must claim or review the assembled records within thirty days of the Districts' notification to him or her that the records are available for inspection or copying. The agency will notify the requestor in writing of this requirement and inform the requestor that he or she should contact the agency to make arrangements to claim or review the records. If the requestor or a representative of the requestor fails to claim or review the records within the thirty-day period or make other arrangements, the District may close the request and re-file the assembled records. Other public records requests can be processed ahead of a subsequent request by the same person for the same or almost identical records, which can be processed as a new request.

### 4.6 Providing Copies of Records

After inspection is complete, the Public Records Custodian or designee shall make the requested copies.

### 4.7 Providing Records in Installments

When the request is for a large number of records, the public records officer or designee will provide access for inspection and copying in installments, if he or she reasonably determines that it would be practical to provide the records in that way. If, within thirty days, the requestor fails to inspect the entire set of records or one or more of the installments, the public records officer or designee may stop searching for the remaining records and close the request.

### 4.8 Completion of Inspection

When the inspection of the requested records is complete and all requested copies are provided, the Public Records Custodian or designee will indicate that the District has completed a diligent search for the requested records and made any located non-exempt records available for inspection.

### 4.9 Closing Withdrawn or Abandoned Request

When the requestor either withdraws the request or fails to fulfill his or her obligations to inspect the records or pay the deposit or final payment for the requested copies, the public records officer will close the request and indicate to the requestor that the District has closed the request.

### 4.10 Later Discovered Documents

If, after the District has informed the requestor that it has provided all available records, the District becomes aware of additional responsive documents existing at the time of the request, it will promptly inform the requestor of the additional documents and provide them on an expedited basis.

## 5.0 Costs of Providing Copies of Public Records

### 5.1 Costs for Paper Copies

There is no fee for inspecting public records. The District charges \$0.15 per page for a photocopy of a record selected by a requestor.

Before beginning to make the copies, the public records officer or designee may require a deposit of up to ten percent of the estimated costs of copying all the records selected by the requestor. The public records officer or designee may also require the payment of the remainder of the copying costs before providing all the records, or the payment of the costs of copying an installment before providing that installment. The District will not charge sales tax when it makes copies of public records.

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### **5.2 Costs for Electronic Records**

The cost of electronic copies of records shall be \$1.00 per CD/DVD for information requested on these media types.

### **5.3 Costs of Mailing**

The District may also charge actual costs of mailing, including the cost of the shipping container.

### **5.4 Payment**

Payment may be made by cash, check, or money order to Tukwila Pool Metro Park District.

## **6.0 Review of Denials of Public Records**

### **6.1 Petition for Internal Administrative Review of Denial of Access**

Any person who objects to the initial denial or partial denial of a records request may petition in writing (including e-mail) to the public records officer for a review of that decision. The petition shall include a copy of or reasonably identify the written statement by the public records officer or designee denying the request.

### **6.2 Consideration of Petition for Review**

The Public Records Custodian shall promptly provide the petition and any other relevant information to the District Executive Director or other the Districts' official designated by the District to conduct the review. That person will immediately consider the petition and either affirm or reverse the denial within two business days following the Districts' receipt of the petition, or within such other time as the District and the requestor mutually agree to.

### **6.3 Judicial Review**

Any person may obtain court review of denials of public records request pursuant to RCW 42.56.550 at the conclusion of two business days after the initial denial regardless of any internal administrative appeal.

**Attachment A**

**Letter of Response**

**Tukwila Pool Metropolitan Park District**

Date  
John Doe  
123 Anywhere St.

Dear Mr. Doe

The Tukwila Pool Metropolitan Park District is in receipt of your request for public records received in this office on (Date), requesting (Document(s)). Below is the determination of our Public Records Coordinator on your request:

- Requested documents are ready for review
- Need time to locate documents: Estimated date documents will be ready: \_\_\_\_\_
- Denied: Reason: \_\_\_\_\_
- Unable to Locate

If you do not receive a complete response within two weeks, please contact my office at (206) 267-2350.

Sincerely yours,

Public Records Custodian

## 260 - ADA Accommodations

### 1. Purpose

In accordance with ADA title II, the Tukwila Pool Metro Park District must ensure:

1. Reasonable access to services, programs and activities;
2. Accommodation of a person with disabilities;
3. Provide for the identification and request resolution of accommodation within a service, program or activity of local government.

### 2. Policy

The Tukwila Pool Metropolitan Park District (District) not discriminate on the basis of disability. It is the policy of the District to assure disabled persons the opportunity to participate in, or benefit from employment, services, activities and facilities, where possible. The District upon request, will provide reasonable accommodation in compliance with the Americans with Disabilities Act and the Washington Law Against Discrimination.

### 3. Definitions

1. *Disabled Individual* – an individual (1) with a physical or mental impairment that substantially limits one or more of the major life activities of such individual, (2) with a record of such an impairment; or (3) who is regarded as having such an impairment.

2. *Reasonable Accommodation* – modifications or adjustments that enable an individual with a disability to enjoy equal benefits and privileges as are enjoyed by other individuals without disabilities, without placing an undue hardship on the operation of the District

### 4. Procedures

1. The Executive Director or his/her designee shall be the Tukwila Pool Metro Park District ADA Coordinator.
2. Requests for accommodation may first be directed to the individual responsible for the program, activity or service to which access is requested.
3. If access is not accommodated, a formal complaint may be submitted in writing or verbally to the ADA Coordinator within 15 days after the complainant becomes aware of the alleged violation, or as soon as reasonably possible if the fifteen days has passed. Reasonable accommodation to assist in completing the form is available upon request.
4. The complaint must contain the name, address, and telephone number of the individual filing the complaint; briefly describe the alleged violation, and the requested accommodation or resolution.
5. The ADA Coordinator will conduct an informal, but thorough, review affording the complainant and the affected department(s) an opportunity to submit information relevant to the complaint and potential accommodations/resolution.
6. A written response and description of the accommodation/resolution, if any, will be issued by the ADA Coordinator and sent to the complainant no later than 30 calendar days after the

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complaint is received, unless the complexities of the complaint require additional time. The accommodation or resolution might not be the same as requested.

7. The complainant may request a reconsideration of the case determination by submitting a request for reconsideration within 10 working days following the date the complainant receives the entity's response.
8. The Board of Commissioners will conduct their review of the complaint and issue their decision to the complainant within 20 working days of receiving the request for reconsideration unless the complexities of the complaint require additional time. The Board of Commissioners decision is final.
9. The ADA Coordinator will maintain the files and records of the District's related to ADA complaints filed.
10. Use of this grievance is an administrative remedy, the result of which may be appealed to an appropriate court of law or administrative agency. The individual's right to a prompt and equitable solution of the complaint will not be impaired by his/her pursuit of other remedies such as filing a grievance of an ADA complaint with the responsible federal department or agency.
11. The above process shall be construed to protect the substantive rights of interested parties, to meet appropriate due process standards, and to comply with the Americans with Disabilities Act, its implementing regulations and the Washington State Law Against Discrimination

**Attachment A**

**REQUEST FOR ACCOMMODATION**

Name of Individual Requesting Accommodation: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: \_\_\_\_\_

Explain what functional disability you have that limits your ability to participate in a Tukwila Pool program or service: (e.g. "I am confined to a wheelchair"):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Describe the program, service or activity you cannot access due to your disability, and what you believe are the barriers to access or participation:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Proposed Accommodation/Resolution: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**\*\*\*\*\*OFFICIAL USE ONLY\*\*\*\*\***

Date Received: \_\_\_\_\_ By: \_\_\_\_\_

Response Given Date: \_\_\_\_\_

\_\_\_ Approved Accommodation \_\_\_ Adjusted Accommodation \_\_\_ Forwarded to Coordinator

Date Coordinator Response Sent: \_\_\_\_\_ (If Necessary)

\_\_\_ Approved Accommodation \_\_\_ Adjusted Accommodation \_\_\_ Forwarded to Board

**Attachment B**

**ADA Complaint Form**

Name of Individual Requesting Accommodation: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: \_\_\_\_\_

Issue (*Identify the nature of disability and how it impairs a major life function*): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Proposed Accommodation/Resolution: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\*\*\*\*\*OFFICIAL USE ONLY\*\*\*\*\*

Date Received: \_\_\_\_\_ By: \_\_\_\_\_

Date Sent to ADA Coordinator: \_\_\_\_\_

Notes: \_\_\_\_\_

\_\_\_ Approved Accommodation \_\_\_ Adjusted Accommodation \_\_\_ Forwarded to Coordinator

Date Sent to Board: \_\_\_\_\_ (*if necessary*)

\_\_\_ Approved Accommodation \_\_\_ Adjusted Accommodation

Notes: \_\_\_\_\_

## 270 - Information Technology Policy

### 1.0 Purpose

This policy is designed to establish acceptable and appropriate use of computer and information systems, networks and other information technology resources at the Tukwila Pool Metro Park District (District). The purpose of these policies is to safeguard and protect all technology resources from anything other than authorized and intended use. The main points to remember are:

1. The District provides network, communications systems, equipment and devices ("technology resources") to carry out legitimate District business. By using the District's technology resources, an employee consents to disclosing the contents of any data files, information and communications created on, stored on, transmitted, received or exchanged via its network, communications systems, equipment or devices.
2. There is no right to privacy in the use of District technology resources. By using the District's technology resources an employee consents to monitoring, recording, and reviewing the use of that technology resource.
3. Users are expected to act lawfully, ethically and professionally, and to exercise common sense. Action that are embarrassing to explain to the public, Board of Commissioners, Executive Director or media should be avoided.
4. Users who are granted access to critical data are responsible for its protection.
5. Incidental use for personal needs is allowed as long as that activity does not interfere with District business or conflict with any District policy or work rule.
6. Use of technology in violation of this policy is subject to disciplinary action up to and including termination.

### 2.0 Scope

The following policies define appropriate use of the District network, computers, mobile computing devices, smart phones, all related peripherals, software, electronic communications, and Internet access. They apply to the access of the District's network and use of computing technology resources at any location, from any device, via wired or wireless connection. They apply to all users of District technology resources regardless of employment status. Access to all networks and related resources require that each user be familiar with these policies and associated work rules. The District authorizes the use of computing and network resources by District staff, contractors, volunteers and others to carry out legitimate District business. All users of District computing and network resources will do so in an ethical, legal, and responsible manner. All use of technology resources must be consistent with the intent and requirements of all District policies and work rules. Technology resources may not be used to facilitate operation of a personal business such as sale of cosmetics, consulting, etc.

### 3.0 Ownership of Data

The District owns all data, files, information, and communications created on, stored on, transmitted, received or exchanged via its network, communications systems, equipment and devices (including e-mail, voicemail, text messages and Internet usage logs even if such communications resides with a third party provider) and reserves the right to inspect and monitor any and all such communications at any time, for any business purpose and with or without notice to the employee. The District may conduct random and requested audits of employee accounts (including accounts with commercial or other third party providers if used in the course of conducting District business) in order to ensure compliance with policies and requirements, to investigate suspicious activities that could be harmful to the organization, to assist Departments in evaluating performance issues and concerns, and to identify productivity or related issues that need additional educational focus within the District. Internet, e-mail, voicemail, text message communications and Internet usage logs may be subject to public disclosure and the rules of discovery in the event of a lawsuit. The District's Internet connection and usage is subject to monitoring at any time

## 270-Information Technology Policy

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with or without notice to the employee. There is no right to privacy in the use of District technology resources.

### 4.0 Personal Use

Technology resources may be used for incidental personal needs as long as such use does not result in or subject the District to additional cost or liability, interfere with business, productivity or performance, pose additional risk to security, reliability or privacy, cause or tend to cause damage to the District's reputation or credibility, or conflict with the intent or requirements of any District policy or work rule. Incidental personal usage should generally conform to limits typically associated with personal phone calls. This document does not attempt to address every possible situation that may arise. Professional judgment, etiquette, and common sense should be exercised while using District technology resources. Please note that any data stored on District systems including but not limited to email, word documents, and photos may be subject to public disclosure requests.

### 5.0 Internet/Intranet Usage

5.1. This technology usage agreement outlines appropriate use of the Internet/Intranet. Usage should be focused on business-related tasks. Incidental personal use is allowed as discussed under this section, but there is no right to privacy in an employee's use of the Internet/Intranet. Employee Internet usage is monitored. Web Usage Reports are provided to Directors to help them monitor their staff's use of the Internet.

5.2. Use of the Internet, as with use of all technology resources, should conform to all District policies and work rules. Filtering software will be used by the District to preclude access to inappropriate web sites. Attempts to alter or bypass filtering mechanisms are prohibited.

5.3. Except for District business related purposes, visiting or otherwise accessing the following types of sites is prohibited:

- "adult" or sexually-oriented web sites
- sites associated with hate crimes or violence
- personal dating sites
- gambling sites
- sites that would create discomfort to a reasonable person in the workplace

5.4. The District recognizes that public Internet communications technologies are effective tools to promote community and government interaction and that employees want to participate in public communication via blogging, discussion forums, wikis, mashups, social networking, message boards, e-mail groups and other media that are now commonplace tools by which people share ideas and information. However, since activities on public Internet communication sites are electronically associated with District network addresses and accounts that can be easily traced back to the District, the following rules must be followed for participation on these interactive public Internet communication sites:

1. When expressing staff's personal view, make it clear that it does not necessarily represent the views of the District. Opinions or views other than those reflective of District policy must contain the following disclaimer: "The content of this electronic communication does not necessarily reflect the official views of the elected officials or citizens of the District."
2. Always protect the confidentiality, integrity, and availability of all critical information.
3. Employees must not post any material that is obscene, defamatory, profane, libelous, threatening, harassing, abusive, hateful, or embarrassing to or of any other employee, person, and/or entity.

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4. To protect staff's privacy and the privacy of others, phone numbers or email addresses must not be included in the content body.
5. Public Internet communications activity should contribute to staff's body of work as an employee of the District and must not interfere with or diminish productivity.

### **6.0 E-Mail Usage**

- 6.1. E-mail content must be consistent with the same standards as expected in any other form of written (or verbal) communication occurring in a business setting where documents are subject to public disclosure.
- 6.2. Users must manage their e-mail in accordance with records retention policies and procedures as defined and identified by the Records Retention Policy.
- 6.3. Users should be attentive to emails that have unusual or questionable subject lines to mitigate spam, phishing and script born viruses that come into the network through email attachments or by clicking on links that lead to hostile web sites. If you suspect phishing or script born viruses in email attachments immediately contact the IT Support.
- 6.4. The use of e-mail to send or solicit the receipt of inappropriate content such as sexually oriented materials, hate mail, content that a reasonable person would view as obscene, harassing or threatening and having no legitimate or lawful purpose or contents falling within the inappropriate categories for internet usage is prohibited.
- 6.5. The incidental personal use of e-mail from a District account to express opinions or views other than those reflective of District policy must contain the following disclaimer: "The contents of this electronic mail message do not necessarily reflect the official views of the elected officials or citizens of the District."

### **7.0 Security**

- 7.1. The Executive Director or IT Support must authorize all access to central computer systems. Each user is responsible for establishing and maintaining a secure and unique password. The use of another user's account or attempt to capture other users' passwords is prohibited. Each user is responsible for restricting unauthorized access to the network by locking their computer or logging out of their computer account when leaving their computer unattended. Staff who discovers unauthorized use of their accounts must immediately report it to IT Support.
- 7.2. The District will take the necessary steps to protect the confidentiality, integrity, and availability of all of its critical information. Critical information is defined as information which if released could damage the District financially; put employees at risk; put facilities at risk; or could cause legal liability. Examples of critical data include: employee health information, social security numbers, credit card holder information, banking information, police crime investigation information, etc.
- 7.3. Staff with access to critical information are responsible for its protection. Staff must take reasonable steps to ensure the safety of critical information including: avoid putting critical data on laptops; encrypting data any time it is electronically transported outside the District network; not storing, saving, or transmitting critical data to a home computer or other external computer; ensuring inadvertent viewing of information does not take place, and destroying or rendering the information unreadable when done with it.
- 7.4. Staff should not transport critical District data on unencrypted devices such as thumb drives, CD's, or Smartphones. The District has standards for encrypted USB drives that should be used

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for this purpose. Information about these standards can be obtained from I Support.

7.5. The District will restrict access to critical information only to staff who have a legitimate business need-to-know. Each system owner is responsible for keeping an inventory of critical information and ensuring that access to it is limited.

7.6. Staff will be assigned unique user IDs and passwords for network access. Access to systems and applications containing critical information will only be allowed via unique user IDs. Access will be monitored and actions will be traceable to authorized users.

7.9. Staff are prohibited from sharing their passwords or allowing anyone else to use their network account for any reason.

### 8.0 Password Policy

8.1 This password policy applies to the following:

1. Transaction programs
2. Scheduling programs
3. Access to firewall hardware and software
4. Access to VOIP software and hardware
5. Access to any server based shared drives or cloud based storage systems.
6. All computers and portable computers

8.2 Passwords shall comply with the following:

- Must be at least six characters in length
- use of both upper- and lower-case letters
- inclusion of one or more numerical digits
- inclusion of special characters, e.g. @, #, \$ etc.
- No use of words found in a dictionary or the user's personal information
- No use of passwords that match the format of calendar dates, license plate numbers, telephone numbers, or other common numbers
- No use of company name or an abbreviation
- No use of an Environ password, of the following form: consonant, vowel, consonant, consonant, vowel, consonant, number, number (for example *pinray45*).

8.3 Passwords shall be changed every 90 days or if an intrusion has been detected. Employees shall:

- never share an account or password
- never tell a password to anyone, including people who claim to be from customer service or security
- never communicate a password by telephone, e-mail or instant messaging
- being careful to log off before leaving a computer unattended
- changing passwords whenever there is suspicion they may have been compromised
- never use online password generation tools

Violation of this Password Policy may include progressive sanctions beginning with warnings and ending with possible loss of computer privileges or job termination.

### 9.0 Scanning Portable Storage Devices and Email Attachments

All computers shall be configured to scan any portable storage devices prior to opening the storage device. MAC computers may install the latest version of "ClamXav" which will automatically scan any portable drives or email attachments prior to opening the device.

### 10.0 Firewall Server Filtering

## **270-Information Technology Policy**

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The District IT Administrator shall ensure the District firewall does a perimeter filtering of all incoming information, emails, attachments or files prior to anyone accessing the external files or information. Updates of the Firewall filtering shall be done on a scheduled basis.

### **11. Training**

Training of existing employees shall be done at least once per year on our IT policy and security. New employees shall be trained upon hiring.

### **12. Employee or Contractor Separation**

Upon separation of any District employee or contractor, all access to any and all computers and programs shall be removed by the Aquatic Manager to ensure no unauthorized access. Removal shall include:

- Transaction programs
- Scheduling programs
- Access to firewall hardware and software
- Access to VOIP software and hardware
- Access to any server based shared drives or cloud based storage systems.
- All computers and portable computer

## 505 – District Treasurer

### 1.0 Purpose

In accordance with Washington State Metropolitan Park District RCW 35.61.180, *The county treasurer of the county within which all, or the major portion, of the district lies shall be the ex officio treasurer of a metropolitan park district, but shall receive no compensation other than his or her regular salary for receiving and disbursing the funds of a metropolitan park district.*

*A metropolitan park district may designate someone other than the county treasurer who has experience in financial or fiscal affairs to act as the district treasurer if the board has received the approval of the county treasurer to designate this person. If the board designates someone other than the county treasurer to act as the district treasurer, the board shall purchase a bond from a surety company operating in the state that is sufficient to protect the district from loss.*

The District Board of Commissioners (BOC) has two options for appointing the District Treasurer:

1. Use the King County Treasurer
2. Appoint an independent Treasurer, with King County Treasurer approval.

Regardless of which option the District BOC uses to select a Treasurer, this policy covers the role and responsibilities of the District Treasurer.

The District Treasurer is key in proper financial management and thus, also affects the public's perception, trust, and assurance in the Districts financial management. Therefore, the District should seek desirable qualifications in a Treasurer, such as:

- Financial literacy,
- Public trust and confidence
- Attention to detail
- Timeliness in completing tasks
- Accurate and organized record keeping

While financial management is the primary focus of the Treasurer, the entire District Board of Commissioners (BOC) shares accountability. The Treasurers role is to make sure that the information is accurate, timely and provided to the BOC.

### 2.0 Policy

The Treasurer shall have the care and custody of all funds of the district under the supervision of the District Board of Commissioners (BOC). The Treasurer shall keep or cause to be kept accurate books of account of all District transactions, which books shall be the property of the District and together with all other of its property in their possession shall be subject at all times to the inspection and control of the BOC. The Treasurer shall deposit or cause to be deposited all funds of the District in such solvent bank or banks as the BOC may from time to time designate.

If an independent District Treasurer is appointed, the BOC shall execute a surety bond in an amount which it is estimated by the BOC shall purchase a bond from a surety company operating in the state that is sufficient to protect the district from loss (RCW 35.61.180) The amount of securities held as investment shall not be used to calculate possible loss exposure to the District.

### 3.0 Role of the Treasurer

A Treasurer has the primary role of overseeing the management and reporting of the District finances. The District Treasurer has many important duties specific to its role, including:

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- **Bank account maintenance** – Selecting a bank, signing checks, and investing excess funds wisely
- **Financial transaction oversight** – Being knowledgeable about who has access to the organization’s funds, and any outstanding bills or debts owed, as well as developing systems for keeping cash flow manageable
- **Budgets** – Assist the Executive Director in developing the annual budget as well as comparing the actual revenues and expenses incurred against the budget
- **Financial Policies** – Assist the Executive Director in overseeing the development and observation of the organization’s financial policies
- **Reports** – Keeping the District’s Board of Commissioners (BOC) informed of key financial events, trends, concerns, and assessment of fiscal health in addition to completing required financial reporting forms in a timely fashion and making these forms available to the BOC.
- **Executive Director Committee**– Serving on the EDC committee

### 4.0 Responsibilities of the Treasurer

#### 4.1 Receive and documents all incoming and outgoing Funds

The Treasurer assumes the role of “banker” for he District, the District Treasurer shall:

- Receipt and deposit revenues.
- Register and pay warrants/checks.
- Pay bond principal and interest payments.
- Coordinate with King County Treasurer for District investments
- Coordinate with King County Treasurer for levy and tax proceeds
- Report condition of the district’s finances to the Board of Commissioners each month
- Balance Funds and Accounts
- Provide required information for the bi-annual District audits

#### 4.2 Follow applicable State and Federal laws

The treasurer must adhere to the following for all monies received and expended:

- Washington RCW’s
- Washington State Auditors Office (SAO) principles and procedures
- Washington State SAO Budgeting, Accounting and Reporting System (BARS)
- District’s Financial Management Policy (510)

#### 4.3 Investment of Funds:

At any given time there may be substantial monies in the custody of the District Treasurer that are not immediately needed to meet obligations. Rather than allow these monies to remain idle, the District Treasurer’s is responsible for all investment of District funds.

If the BOC has choses to use the Treasurer of King County for any and all investments, the Treasurer will follow the King County rules and policies for investments.

If the BOC choses to have the District Treasurer be actively involved in the investment program of District funds, a separate District Policy will be approved by the District BOC prior to any start of the program. The investment policy shall address liquidity, diversification, safety of principal, yield, maturity, quality of the instrument, and capability of investment management.

#### 4.5 Adhering to the Public Records Requirements

Under the provisions in the RCW for Public Records, The District Treasurer is to keep public records open for public inspection for proper purposes, at proper times and a proper manner during all business hours of the day. Public records include, but are not limited to, all documents,

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any book, paper, photograph, microfilm, computer tape, disk and record, sound recording, or other material regardless of physical form in the custody, control or possession by the District Treasurer.

The District Treasurer has a specific duty to keep and maintain complete records of receipt and expenditure of public funds as provided by law. Unless a longer period is required, a grantee shall retain all records for seven years after the completion of the activity for which it uses funds

### **4.6 Voided and Missing Warrants and Checks**

The District Treasurer shall keep voided warrants/checks and shall be filed in the numerical order of their issuance by fund and by fiscal year in a separate file and shall be sufficiently mutilated to prevent their being cashed but not mutilated as to not be identifiable. The treasurer shall maintain this file.

The Treasurer may issue a second or duplicate check or warrant in lieu of any check or warrant that has been issued and subsequently lost or destroyed. No second or duplicate check or warrant shall be issued until the Treasurer has stopped payment on said item by the payor's bank or, in the alternative, until an affidavit setting forth the facts as to the loss or destruction of the original check or warrant has been received by the school district from the payee, which affidavit may be received by electronic transmission.

# 510 – Financial Management Policy

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## 510 Financial Management Policy

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### 1.0 Purpose

The Tukwila Pool Metropolitan Park District (District) is accountable to its citizens for its use of public money. The establishment and maintenance of wise financial and fiscal policies enables officials of the District to protect the public interest and ensure public trust. This Financial Management Policy defines the current policies to be used by the District to meet its immediate and long-term service goals and operate in a financially prudent manner. The individual policies contained herein serve as general guidelines for financial planning, internal financial management of the District and all the District's operations.

This policy ensures that the District is positioned to respond to changes and the economy or new service requirements without an undue amount of financial stress. This policy is also established to maintain a good credit rating in the financial community and assure taxpayers that the District is well managed financially and maintained in sound fiscal condition. The District should strive to adhere to the highest accounting and management policies as set by the Government Finance Officers' Association, the Governmental Accounting Standards Board, and other professional standards for financial reporting and budgeting.

Depending on the Board of Commissioners (BOC) choice for District Treasurer (*see policy 505 District Treasurer*), the District Accountant and the District Treasurer can be a dual role by one individual or firm, In the event the BOC has chosen the King County Treasurer as the District Treasurer, the District Accountant will be responsible for the financial management of District funds as outlined in this policy and the District Treasurer policy (505) referenced above. For clarity, the terms District Accountant and District Treasurer can be interchanged if only one person is responsible for both roles.

### 2.0 General Responsibilities

The District Board is responsible for approving the annual Operating Budget as well as establishing the policy direction for the District under Washington State Law. Sound business practice and good government dictates that the Board establishes policies regarding the fiscal activities of the District in accordance with applicable local, state, and federal laws and regulations. District staff, under the direction of the Executive Director, is responsible for proposing programs, recommending funding levels, and formulating budget proposals for implementing service programs in accordance with established goals and directives.

### 3.0 Objectives

The objectives of the Financial Management Policy are:

- To guide the BOC, Executive Director and District Accountant for policy decisions having significant fiscal impact;
- To set forth operating principals to minimize the cost of government and limit financial risk;
- To maintain appropriate financial capacity for bonded indebtedness for present and future needs;
- To promote sound financial management by providing accurate and timely information regarding the District's financial condition;
- To protect the District's credit rating and provide for adequate resources to meet the provisions of the District's debt obligations;
- To facilitate the evaluation of District programs by providing the means to measurably examine the financial activity of the District programs over time.
- To ensure the legal use of financial resources through an effective system of internal controls; and
- To promote cooperation and coordination with other governments, non-profits, and the private sector in the financing and delivery of services.
- To employ balance and fair revenue policies for programs and

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### 4.0 Financial Responsibilities

#### 4.1 Financial Responsibilities of the District Board of Commissioners

Sound business practice and good government dictates that the BOC establishes policies regarding the fiscal activities of the District in accordance with applicable local, state, and federal laws and regulations.

The District Board of Commissioners is responsible for approving:

1. The Annual Operating Budget;
2. Any amended Annual Budgets
3. The Capital Improvement Plan
4. The Strategic Plan, and;
5. Approval of the Financial Management Policy.

The BOC financial responsibilities are presented to the BOC and adopted annually during the budget process and semi-annually if any budget amendments are required.

#### 4.2 Financial Responsibilities of the Executive Director

The Executive Director, in collaboration with the District Accountant, is responsible for:

1. Maintaining adherence to the approved Annual Budget
2. Proposing any changes to the Annual Budget
3. Developing programs within the constraints of the Annual Budget
4. Develop and propose the Capital Improvement Plan
5. Develop and propose the Strategic Plan

The Executive Director presents to the BOC the Annual Budget, Capital Improvement Plan and the Strategic Plan annually during the budget process. A Strategic Plan review is done annually during the budget review process.

#### 4.3 Financial Responsibilities of the Treasurer and/or District Accountant

The Treasurer and/or District Accountant duties and responsibilities are outlined in the District Administrative Policy 505 (*505-Treasurer Policy*). The Treasurer/Accountant is responsible but not limited to the following:

- Monthly financial condition report to the BOC
- Maintaining adequate cash for approved expenditures
- Provide any information requested by the Executive Director, BOC or State Auditor
- Assist in the budget process as necessary

### 5.0 Financial Planning Process

The District engages in the financial planning process, which encompasses important policy considerations and provides guidelines for all aspects of the District's financial management strategy, is done during the annual budget process.

### 6.0 Fund Policies

In accordance with Washington State RCW's, the accounts of the District are organized on the basis of funds, each which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose.

The Board is required to approve any newly established Funds. To be consistent with text contained in the

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annual budget, the following is a list of District Financial Funds that can be used by the District:

### 6.1 Fund Accounting

#### 6.1.1 General Fund

The General Fund is the general operating fund of the District. This fund is used to account for all financial resources and expenditures of the District, which are not accounted for in other funds. The General Fund provides general purpose governmental services to the citizens. This fund is used to account for all general financial resources except those that must be accounted for in a special revenue fund.

#### 6.1.2 Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes.

##### 6.1.2.1 Reserve Fund

Use of funds must be authorized by a Resolution of the District Commission.

##### 6.1.2.2 Debt Service Fund

The Debt Service Fund is used only to account for the accumulation of resources for, and the payment of, long-term debt, principal and interest. This fund contains several types of debt including but not limited to:

- Long term loans greater than one year
- Any type of Bonds issued by the District

##### 6.1.2.3 Permanent Funds

Permanent Funds are legally restricted so only earnings, not principal, may be used to support the specific government program. The Board will adopt separate policies governing the management of restricted funds such as endowments.

##### 6.1.2.4 Capital Improvement Funds

Capital improvement funds account for the purchase, construction, replacement, addition, or major repair of public facilities and major equipment. These projects differ from routine maintenance in that their cost is generally greater than \$25,000 and they have a useful life of generally ten years or more. Examples may include, but are not limited to buildings, bridges, parks, major trails, and significant pieces of equipment.

### 6.2 District Funds

The District has two funds, The General Fund and the Capital Fund for the financial management of the District. Additional Fund accounts can be set up by the District Accountant at the request of the Executive Director and approval of the BOC.

#### 6.2.1 General Fund (001)

The General Fund is for the District's revenue and operating expenses including expenditures for salaries and wages, benefits, supplies, services, and charges which are necessary to support primary services. Capital Improvement Debt payments are paid through the Capital Improvement Fund (301)

##### 6.2.1.1 General Fund Reserved Balance (Reserve)

The General Fund's targeted restricted General Fund balance for reserves will be a three months of average operational expense that includes current debt payments

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to a maximum of six months of current operational expense that includes current debt payments, excluding capital expenditures or extraordinary expenses. An extraordinary expense is an accounting term used to describe expenses that are infrequent, unusual, and material in size.

### 6.2.1.2 Use of General Fund Reserved Balance

The restricted General Fund balance is maintained to:

1. Offset unanticipated downturns and necessary revisions in any general municipal purpose fund; and
2. Provide a sufficient cash flow for daily financial needs at all times.

### 6.2.2 Capital Improvement Fund (301)

The Capital Improvement Fund is for the District's Capital Improvement expenses, funding the Capital Improvement Plan, Capital Improvement debt, and replacement of old equipment.

#### 6.2.2.1 Capital Improvement Fund Reserved Balance (Reserve)

The Capital Improvement Fund targeted reserved fund balance will be an annual allocation of funds sufficient for the replacement of all major mechanical equipment and building components at the end of the effective service life. This is done by an annual payment to the reserved fund balance.

#### 6.2.2.2 Use of General Fund Reserved Balance

The Capital Improvement fund reserve balance is maintained to fund the replacement of equipment that has an effective service life. It can also be used also for extraordinary expenses. An extraordinary expense is an accounting term used to describe expenses that are infrequent, unusual, and material in size..

## 7.0 Annual Budget

The annual budget process is the single most comprehensive analysis of available resources and the allocation of those resources to fund services for District's citizens. The budget document is designed to illustrate clearly the resources that are available for appropriation, an analysis of the decisions about the allocation of resources, and the resulting budget plan.

### 7.1 Annual Budget Purpose

The Annual Budget will define the District's annual financial and management plan. In conjunction with the Capital Improvement Plan and the Strategic Plan it establishes the goals and objectives for the ensuing year. The District uses a calendar year for the Annual Budget and financial reporting.

### 7.2 Annual Budget Development

The Annual Budget document is developed in a manner to study and review the direction of the District. This document outlines the manner in which financial resources will be managed during the year. The course the District is taking can be changed through the allocation of financial resources. The major groups who participated in the budget process are the Executive Director Committee, Tukwila Pool Advisory Committee, District Accountant, Executive Director, District staff and interested District residents.

The District Annual Budget is adopted by resolution by the BOC in accordance with the requirements and time limitations as mandated in state law Revised Code of Washington (RCW 35.61). The Annual Budget must be adopted as a balanced budget and must be in place prior to the expenditure of any District funds.

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### 7.3 Budget Structure

The District Annual Budget structure is based upon the Government Officers Association Best Practices. The Annual Budget is organized on the basis of Fund groups, each of which is considered a separate accounting entity. Each Fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled. The District budgets each Fund individually.

### 7.4 Balanced Budget

RCW 35.33.07 requires that the District adopt a balanced budget is based on the total estimated annual revenues plus the unencumbered fund beginning balance equals the total annual expenditures of the current fiscal year.

The District adopts a statutorily balanced budget, as described in RCW 35.33.07, but also seeks to adopt a structurally balanced budget. In a structurally balanced budget, the total expenditures is limited to the annual estimated revenues. In a structurally balanced budget, beginning fund balance may not be used as a revenue source.

The budget will reflect the projection of all anticipated expenditures and reserve requirements necessary. The District will avoid budgetary and accounting practices that balance the current budget at the expense of future budgets. The District will maintain a level of expenditures, which will provide for the Mission, Vision and Values established by the District BOC.

### 7.5 Annual Budget Priorities

The budget will give first consideration to ongoing mission led programs before the addition of any new programs are added. Budgets associated with any proposed new program should be submitted and reviewed prior to adoption and incorporation into the budget. Additional personnel should be recommended only after the need has been fully substantiated. The District BOC must approve personnel not authorized in the budget.

### 7.6 Amending the Annual Budget

During the course of the year the budget may need to be amended as necessary. The District Accountant and the Executive Director have the authority to transfer budgeted amounts between programs within any fund; however, the BOC must approve any revisions that increase the total expenditures of a fund. When BOC determines that it is in the District's best interest to increase or decrease the appropriation for a particular fund, it may do so by resolution.

## 8.0 Financial and Budget Control Policies

The financial and budget policies will be developed and administered in compliance with applicable State of Washington budgetary statutes.

### 8.1 Accounting Basis

The District uses a cash basis of accounting standards when submitting annual financial reports to the Washington State Auditor Office. The District utilizes a modified accrual basis of accounting for presenting our Annual Budget and Annual Report. As a result, annual budgets and the monthly/annual financial reports may be directly comparable, but the annual financial reports submitted to the State Auditors Office may not be comparable to our Annual Report and Annual Budget.

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### 8.2 Monitoring and Financial Reporting

The District will maintain a system for monitoring the District's financial performance. Accounting and reporting practices will be maintained to provide accurate and timely monitoring of the District's financial performance. Monthly financial reports will be issued by the District Accountant or his or her designee to report on the actual performance compared to budget estimates to the District BOC.

The Executive Director in conjunction with the District Accountant will develop a midyear financial report to determine if the revenues and expenditures are on target to achieve the end of year financial goals. The Executive Director will present this report at the June BOC meeting.

### 8.3 Fund Allocation

The budget is adopted at the fund level with allocations made for administrative control. Reallocation is approved for administrative control of existing appropriation that do not change the adopted budget balanced budget "bottom line". It may become necessary to shift allocations between line items, programs, to meet unanticipated needs, emergencies or changes in work plan. As long as the bottom line is not changed, the adjustment can be done administratively with the authorization of the District Accountant and approval of the Executive Director. The District Accountant and the Executive Director has the authorization for the transfer of funds between funds as part of the adopted budget.

### 8.4 Maintenance and Replacement Schedule

A multi-year maintenance and replacement schedule will be maintained by the Executive Director and based upon the District's projections of its future replacement and maintenance needs and funds and be reserved in the Capital Improvement Fund (301) reserved fund balance. The projections will be updated and the schedule revised on an annual basis. The budget will provide sufficient levels of maintenance and replacement funding to ensure that all capital facilities and equipment are properly maintained and that such future costs will be minimized.

### 8.5 Year-end Surplus Funds and Unreserved Fund Balances

Year-end surpluses and unreserved fund balances in the General Fund may be used for nonrecurring capital expenditures or dedicated to the Capital Improvement Plan funding. The following criteria must be met to qualify any portion of the General Fund surplus for these purposes:

- There are surplus balances remaining after all reserves and fund allocations are made;
- An analysis has occurred assuring that the District has an adequate level of short and long term resources to support the proposed use of surplus balances; and
- The funds expenditure is approved by the District BOC.

### 8.6 Uniformed Accounting Codes

The District's accounting and financial reporting will follow the Washington State Auditor's Office prescription for the accounting reporting of local governments in the State of Washington under RCW 43.09.200.

### 8.7 State Auditor's Reporting System

The State Auditor's Office provides a standard account classification system through its Budgeting Accounting and Reporting System (BARS). The District is classified as a Special Purpose Governmental District and will maintain its records on a basis consistent with the Category 2 BARS manual.

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### 8.8 Fixed Asset Management

The Executive Director or his or her designee shall maintain fixed asset records for all capital assets owned by the District. The threshold for capitalization of non-infrastructure assets is \$5,000.

### 8.9 State Audits and Reviews

The State Auditors Office may perform a financial and compliance audit on a scheduled basis and issue an audit report. Results of the audit will be provided to the BOC and the public. The District will conduct an internal financial review on an annual basis as part of the budgeting process.

## 9.0 Debt Management Policies

The District will maintain reserve funds sufficient to meet requirements for the guarantee of debt service in compliance with debt agreements.

The basic objectives of the District's debt management policy are:

- To achieve the lowest possible cost for borrowing;
- If needed, to ensure access to the bond market to adequately provide the capital needed to finance public improvement and other long-term development objectives. Debt can be used as a mechanism to equalize costs of needed improvements to both present and future citizens and as a way to reduce the costs of substantial public improvements;
- To maintain strong and sound credit demonstrated by its commitment to meet all obligations in a timely fashion;
- To maintain a level and structure of outstanding indebtedness that does not lead to excessive debt service requirements, thereby avoiding unnecessary strains on the operating budget; and
- To maintain the confidence of lending markets and the taxpayers.

The District Commissioners approval is required prior to the issuance of debt. Long-term debt issuance is subject to a super majority approval of the District Commissioners and will be part of the District's approval Strategic Plan. The District Accountant or his or her designee has the authority to act as debt manager in the duties of debt issuance and related repayment activities.

### 9.1 Bond Procedures

The District will use the services of legally certified and credible bond counsel in the preparation of all presentations. An independent outside financial advisor may be used to provide the District with objective advice and analysis on debt issuance. The District will generally issue its debt through a competitive process but may use a negotiated process. A fiscal agent will be used to provide accurate and timely securities processing and timely payment to bondholders. As provided by RCW chapter 43.80 the District will use the fiscal agent appointed by the state. An underwriter will be used for all debt issued in a negotiated or private placement sale method. The underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to the investors. The issuance of bonds shall be financed for a period not to exceed a conservative estimate of the asset's useful life, or a maximum of 20 years. (*see Policy 518-Post Issuance Bond Compliance Procedures*)

### 9.2 Short Term Debt

It is the District's policy to avoid the use of short-term indebtedness to the extent possible. Short-term borrowing (one year or less) will only be used to meet the immediate financing needs of a project for which long-term financing has been secured but not yet received or to cover temporary cash flow shortages resulting from delay in receipting tax revenues or to finance capital construction.

Interfund loans may be used to meet short-term cash flow needs as an alternative to outside debt

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instruments. Interfund loans will be permitted only if an analysis of the lending fund indicates excess funds are available and that the use of these funds will not adversely affect current operations.

### 9.3 Long Term Debt

The District will not use long-term debt to support current operations. Prior to the issuance of debt, the District will prepare revenue projections to ensure there is adequate revenue to make principal and interest payments. The District will confine long-term borrowing to capital improvements that cannot be financed from current revenues.

Refunding bond issues designed to restructure current outstanding debt is an acceptable use of bond proceeds. A debt refunding is a refinance of debt typically done to take advantage of lower interest rates. Unless otherwise justified, such as a desire to remove or change a bond covenant or restructure debt repayment due to cash flow needs, a debt refunding will attempt to achieve a present value savings of five percent of the principal amount of the refunding debt being issued. The District will maintain communications with bond rating agencies regarding its financial condition. The District will follow a policy of full disclosure on financial reports and bond prospectuses. The District will use bond proceeds pursuant to the bond resolutions, contracts, and Internal Revenue Codes applicable to government bonds. The District will maintain a system of recordkeeping and reporting to meet and satisfy calculations necessary for yield restriction requirements and arbitrage rebate requirements on the District's tax exempt bonds.

### 9.4 General Obligation Bonds, Limited General Obligation Bonds and Lease Purchase Policies

Projects proposed for financing through general obligation debt will be accompanied by an analysis of the future operating and maintenance costs associated with the project. The District shall pay all interest and repay all debt in accordance with the terms of the bond resolutions. Bonds will not be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed. The financing of lease purchases should be done in accordance with (RCW 39.36.020 (2) and RCW 35.42.200).

## 10.0. Capital Improvement and Capital Budget Policies

It is the District's policy to ensure that adequate resources are allocated to preserve existing infrastructure and other capital assets before targeting resources toward construction or acquisition of public facilities or major equipment. The District will maintain its physical assets at a level adequate to protect its capital investment and minimize future maintenance and replacement costs. The budget will provide for the orderly replacement of the capital assets from current resources where possible. Long term borrowing for capital facilities is considered an appropriate method of financing large facilities that benefit more than one generation of users (*see Policy 512-Capital Improvement Plan Policy*)

## 11.0. Cash and Purchasing Policies

The Executive Director and the District Accountant will develop, maintain, and constantly seek to improve cash management systems, which ensure the accurate and timely accounting, investment and security of all cash assets. Written cash handling procedures are updated periodically and made available to all staff. Purchase of goods and services will be accomplished by a separate purchasing policy (see policy 520-Purchasing) adopted by the District Board. Payroll costs are authorized by budget adoption. Expenditures will be within current resource projections at the fund level.

## 12.0 Grant Management

### 12.1 Funding

The District recognizes that grant funding provides significant resources to enhance the District's ability to provide programs and do Capitol Improvements. The District will seek

## **510 Financial Management Policy**

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grant funding for activities that are determined to further the Strategic Objectives of the District or that provide for programs, which are in the best interests of our citizens. The District will examine the benefits of grant funding prior to application and decline funding determined not to meet the above criteria.

### **12.2 Grant Process for New Programs or Capitol Improvements**

Grant applications to fund new programs or capitol improvements with state or federal funds will be reviewed by the Executive Director and the Executive Director Committee prior to application. Among other issues, consideration will be given to whether grant activities further the District's mission and strategic objectives and whether locally generated revenues will be required to support grant activities when grant funding is no longer available.

### **13.0 Investment Policy**

Funds are managed by the King County Treasurer (see King County Investment Policies).

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## 511- Revenue Policy

**1.0 Purpose:** To set a fair and reasoned methodology in setting and developing the District revenue and pricing structure, and any future increases which may be needed.

### 2.0 Background:

The District should try to maintain a stable revenue system to protect against short-term fluctuations in any one revenue source. The District depends on the property tax levy passed by the voters in August, 2011. Although the District seeks to increase programming and admission revenue to supplement the tax levy revenue, the revenue generated by programming and admissions is not sufficient to maintain the facility or it's programs.

**2.1 Public Interest:** The public has an interest in the availability of a broad range of organized recreation opportunities that encourage good health, lifelong learning, respect for the environment, and a sense of community.

**2.2 Balance of Benefits:** Benefits of participation in recreation, and specifically swimming, accrue to both the participant and to the public and, therefore, it is appropriate that recreation be funded by a balance of participant fees and public resources.

**2.3 Targeted or Focused Groups:** The mission and goals for recreation activities and programs by the District apply to all citizens within the District boundaries and interests in particular activities are determined by individual participants. The public interest lies in encouraging participation and reducing barriers to access available recreation opportunities. Hence, cost of service analysis and fee structures need to be expressed in broad demographic groups for which there is particular public interest or for whom there exist significant barriers to participation. These groups are identified as follows:

- Youth: in order to invest in the future of our community.
- Adults: in order to increase the diversity of community participation in public recreation.
- Low income citizens: in order to ensure access and mitigate financial barriers to participation.
- Disabled citizens and seniors: in order to improve opportunities for inclusion and participation.
- Veterans: In order to increase awareness of, and improve access to, recreation programs.

### 3.0 Types of Revenue

Revenues are divided into two groups, Earned Revenue and Non Earned Revenue. The following is a breakdown of both revenue streams:

#### 3.1 Earned Revenue:

**3.1.1 Admission Fees:** Fees to enter a District building recreational purposes and special events

**3.1.2 One Time Rental Fees:** One time payments made for the privilege of exclusive use of a portion or the entire District facility.

**3.1.3 Contracted Rental Fees:** Recurring payments made by contracted agreement for the privilege of exclusive use of a portion or the entire District facility

**3.1.4 Membership Fees:** Fees paid for the unlimited use of the facility and amenities for a set duration of time (i.e., annual membership)

**3.1.5 Instructional and Exercise Fees:** Fees for the use of a facility, participation in an activity such as a group program or instructional class.

**3.1.6 Merchandise Sales Revenues:** Revenue obtained from the operation of stores, concessions, and from the sale of merchandise and other property.

### 3.2 Non Earned Revenue

**3.2.1 Compulsory Revenues:** Revenue from mandatory payments such as tax revenues or special assessments.

**3.2.2 Alternative Revenues:** Revenue sources other than compulsory revenues. These revenues may include gifts, sponsorships, donations, grants, fees and charges.

## 4.0 Other Definitions Used in this Policy

**4.1 Service:** Any program, class, event, activity, sales or rental opportunity provided by the department.

**4.2 Direct Costs:** Those costs that can be directly and exclusively attributed or assigned to a specific service.

**4.3 Indirect Costs:** Those costs that can be attributed to more than one (1) program or service. Examples would include departmental administrative staff salaries, insurance, acquisition/construction depreciation or the costs of operating an activity bus that may be used for several different programs.

**4.4 Cost of Service or Full Costs:** These are both the direct costs and a pro rated percentage of the indirect costs that can be attributed to a specific service.

**4.5 Bundled or Discounted Fees:** The use of combining fees or extended length of commitment to encourage use and to reduce the costs of fee collection and provide a higher level of convenience to repetitious users. An example is Annual Pass or Membership pass with exercise add on.

**4.6 District Sponsored:** Services that are organized, promoted, and conducted exclusively by County staff and are the responsibility of the District.

**4.7 District Co-Sponsored:** Services that are organized, promoted, and conducted in part by District staff and in-part by an outside agency, organization, or individual(s) and are the negotiated responsibility of both parties as defined by a performance contract. Any fees assessed to the outside group for facility use of staff time shall be established to recover the District's direct costs at minimum.

**4.8 District Facilitated:** Services that are organized, promoted, and conducted by an outside agency, organization, or individual(s) with limited assistance from District staff. These services are the responsibility of the outside group. District involvement often includes permission to use a District facility or promotional assistance. Normally, these levels of service are defined by the warranties/guarantees of a contract. Any fees assessed to the outside group for facility use

or staff time shall be established to recover the District's direct and indirect costs. An example would be the use of the facility by the local swim club or the high school swim team.

**4.9 Director:** The District Executive Director or designee.

## 5.0 Policy

The budget will reflect the projection of all anticipated revenue from all sources including tax revenue. One time or unanticipated revenue will not be included in the Annual Budget but can be accounted for in amended budgets once the revenue has been received. The annual budget revenue will establish the level of programs and services the District will provide to the community.

**5.1 Revenue Estimates:** Because revenues, especially those of the General Fund, are sensitive to local and regional economic conditions, revenue estimates will be conservative and will be made by an objective, analytical process.

**5.2 Pricing:** Prices shall be recommended by the District Executive Director to be approved by the District Board of Commissioners. In setting prices, the District fees and charges are evaluated in an identical manner, which includes the following process:

- Determine the direct and indirect costs of providing the service. The hourly rate for volunteer labor has been defined by the IRS or the Washington State Auditor's Office.
- Determine the focus of the activity (Section 2.3) and demographics of the targeted group.
- Identify the market rate or current fee being charged for a similar service.
- Consider inflationary factors for services (Western Washington Consumer Price Index)
- Availability and affordability within the constraints of Annual Budget
- The District priorities as expressed in the current Strategic Plan
- Local economic conditions
- Specific needs of the District community

**5.3 Financial assistance:** In addition to pricing, which reflects the item referenced above, the District will seek to ensure affordability of activities through:

- Scholarships,
- Certain free youth activities
- Time-limited price promotions
- Cultivating volunteers and partnerships.
- Other opportunities approved by the BOC

**5.4 Rentals and Contract Use of Facilities:** Rentals are available for use by groups and private parties. Pricing should be set to recover 100% of direct costs for rentals during normally open hours. For events during normally closed hours, prices should be set to recover all incremental costs incurred by the District, including staff, maintenance, and utilities

**5.5 Reducing, Increasing and Waiving of Fees and Charges:** On occasions, fees and charges may be increased, reduced or waived completely when such action is determined by the Director to be in the best interest of the District and the service applicant. Setting,

Increasing, waiving or reducing fees and charges for activities and admissions can be made at the discretion of the District Director for:

- One time events or activities
- Special promotions or events that last no more than 30 days.
- Instructional classes to ensure cost recovery

The District Board of Commissioners will approve any fee structure for admissions, events, and activities that last in excess of 30 days. The Director may bundle and/or create new pricing structures for admissions and activities in excess of 30 days without Commissioner approval if the overall price does not significantly change the end cost.

**5.6 Review of Pricing:** The District Board of Commissioners will review and adjust the fee structures once per year as part of the annual budget process. Any increases will be documented in the annual budget. Contracted use agreements will be reviewed and prices set at the time of renewal or during the contract negotiation process.

**5.7 Interagency Use:** Services provided to other governmental agencies should recover 100% of their full costs.

**5.8 Acceptance of Donations:** The District will occasionally receive requests from individuals or organizations to accept cash donations. The Executive Director will have the authority to accept restricted and unrestricted cash donations and place them into restricted use funds in coordination with the District Accountant and Treasurer.

**5.9 Cost Recovery from Programs and Users:** As much as reasonably possible, District programs should be supported by fees and charges in order to provide maximum flexibility in the use of general revenues to meet the cost of services of broader public benefit. Rate adjustments for services utilizing user fees and charges should be recalculated annually to consider inflation and other costs. The District should be sensitive to the balance between the need for programs and services and the District's ability to raise fees, charges, and taxes to support those services.