

TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

President of the Board: Jeri Frangello-Anderson

Clerk of the Board: Christine Neuffer

Board Members: Ellen Gengler, Vanessa Zaputil, Aaron Shipman

Recording Secretary: Richard J. Rabe

Date and Time: **Monday, December 11, 2017, 6:00 PM**

Resolution Numbers: 2017-07, 2017-08

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

1. CALL TO ORDER/MISSION & VISION/PLEDGE OF ALLEGIANCE/ROLL CALL	Page 2
2. APPROVE AGENDA	Page 1
3. CITIZEN COMMENTS (<i>Limited to 4 minutes</i>)	
4. CONSENT AGENDA	<div>a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) Regular Meeting, November 13, 2017, and Special Meeting, November 29, 2017. Page 3 - 8</div> <div>b) Approve Vouchers Page 9 - 16</div>
5. REPORTS	<div>a) Commissioners Page 17</div> <div>b) Finance Page 18 - 45</div> <div>c) Director of Aquatics Operations Page 46 - 50</div> <div>d) District Administrator Page 51</div> <div>e) Tukwila Pool Advisory Committee Page 52</div>
6. BUSINESS ITEMS	<div>a) Oath of Office, Commissioner Position #5 Page 53 - 56</div> <div>b) Public Hearing re: 2018 Budget Page 57</div> <div>c) 2018 Budget Resolution 2017-07 Page 58 - 68</div> <div>d) Appointments to TPAC - Jacque Carroll and Diane Myers Page 69</div> <div>e) Board of Commissioners: Officer Selections Page 70</div> <div>f) 2018 Meeting Date Schedule, Resolution 2017-08 Page 71 - 72</div> <div>g) 2018 Agenda Schedule Page 73</div> <div>h) Contract renewals: GDM Private Financial Solutions and Snure Law Page 74 - 90</div> <div>i) WCIA Deductible / Premium Choice 2018 Page 91 - 94</div> <div>j) Employee Handbook: Paid Sick Leave, Floating Holiday Benefit Page 95 - 104</div>
7. MISCELLANEOUS	
8. EXECUTIVE SESSION The TPMPD Board of Commissioners may recess into Executive Session per RCW 42.30.110.	
9. ADJOURNMENT	



TUKWILA POOL METROPOLITAN PARK DISTRICT (TPMPD)

Mission, Vision & Values

TPMPD Mission Statement:

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

TPMPD Vision Statement:

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

TPMPD Core Values:

We Value...

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

TUKWILA POOL METROPOLITAN PARK DISTRICT

November 13, 2017, 6:00 p.m.
Valley View Sewer District Conference Room
3460 S. 148th Street, Tukwila, WA 98168

BOARD OF COMMISSIONERS REGULAR MEETING MINUTES

1. CALL TO ORDER

President of the Board: President Frangello-Anderson called the meeting to order at 6:00 p.m.

TPMPD VISION AND MISSION STATEMENT was recited by President Frangello-Anderson.

THE PLEDGE OF ALLEGIANCE was recited by the attendees.

ROLL CALL

TUKWILA POOL METROPOLITAN PARK DISTRICT COMMISSIONERS

Present were: Commissioner Ellen Gengler, Commissioner Christine Neuffer, Commissioner Vanessa Zaputil, Commissioner Diane Myers, and President Jeri Frangello-Anderson.

TUKWILA POOL METROPOLITAN PARK DISTRICT REPRESENTATIVES

Present were: Richard Rabe, District Administrator

MEMBERS OF THE TUKWILA COMMUNITY

Present were: Aaron Shipman, TPAC

2. AGENDA

MOVED BY ZAPUTIL TO APPROVE THE AGENDA AS PRESENTED, SECONDED BY GENGLER. MOTION CARRIED (5-0).

3. CITIZEN COMMENTS

None

4. CONSENT AGENDA

- a.) Approval of Minutes of the Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) Regular Meeting, October 9, 2017, and the Minutes of the Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) Special Meeting, October 23, 2017. President Frangello-Anderson invited discussion. No further discussion took place.

GENGLER MOVED TO APPROVE THE MINUTES OF October 9, 2017, and October 23, 2017. MYERS SECONDED THE MOTION. President Frangello-Anderson questioned the accuracy of Commissioner Neuffer's Report, asking whether the event was indeed held at Joseph Foster Park (it was) and pointed out that the word "adjourned" is misspelled on page 7. **MOTION CARRIED (5-0).**

- b.) Approval of Vouchers

President Frangello-Anderson invited discussion, to which there was none.

ZAPUTIL MOVED TO APPROVE THE VOUCHERS. GENGLER SECONDED THE MOTION. MOTION CARRIED (5-0).

5. REPORTS

a.) Commissioners Reports

- i. Zaputil, attended Finance Committee meeting; met with Auditor who said any fraudulent activity must be immediately reported to the SAO. The District Administrator will be responsible for ensuring any such reports are done. Neuffer noted that
- ii. Gengler said she attended the MRSC Finance training in DuPont, the Marketing Club meeting, and asked what the plan will be to inform the public about the approved price increases.
- iii. Neuffer said the next Programming Committee meeting will be Nov. 20th at 5:30 p.m.
- iv. Myers said she attended TPAC and the Marketing Club meetings, and picked up the new Swim Brochures. She asked that Michelle Simpson make contact with the Tukwila Community Center to make an appearance at the Thanksgiving lunch event, Tuesday Nov. 21st.
- v. Frangello-Anderson, presented the annual “President’s State of the District Report,” the text of which is included in the Agenda Packet.

b.) Finance

Gengler said the finance committee reports are only general financial statements produced by the bookkeeper every month, and more explanation is available upon request. Zaputil answered Frangello-Anderson’s questions about specific line items, and explained the breakdown of how FICA is calculated.

c.) Director of Aquatic Operations Report, as per written report, included in Agenda Packet.

d.) Richard Rabe presented the District Administrator Report, as per written report, included in Agenda Packet. Rabe spoke about the new Paid Sick Leave law enacted by the State Legislature, and he will produce a report detailing questions that the BoC should address to draft a comprehensive policy for the Employee Handbook.

e.) Tukwila Pool Advisory Committee (TPAC) Report, Myers volunteered to attend the next TPAC meeting in lieu of Zaputil.

6. BUSINESS ITEMS

Old Business

None

New Business

- a.) President Frangello-Anderson called to order a Public Hearing about the 2018 Tax Levies, beginning at 7:20 p.m. There were no public comments (bad weather and local power outages likely causing the absence of public attendance). The time for public comments was closed at 7:21 p.m.
- b.) 2018 Tax Levy

GENGLER MOVED TO APPROVE Resolution No. 2017-04 BY TITLE ONLY, ZAPUTIL SECONDED.

Resolution No. 2017-04: A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT INCREASING THE REGULAR LEVY FROM THE PREVIOUS YEAR, COMMENCING JANUARY 1, 2018, ON ALL PROPERTY BOTH REAL AND PERSONAL, IN COMPLIANCE WITH RCW 84.55.120.

MOTION PASSED (5-0).

NEUFFER MOVED TO APPROVE Resolution No. 2017-05 BY TITLE ONLY, ZAPUTIL SECONDED.

Resolution No. 2017-05: A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT LEVYING THE GENERAL TAXES FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2018, ON ALL PROPERTY BOTH REAL AND PERSONAL WITHIN SAID DISTRICT.

MOTION PASSED (5-0).

Zaputil commented that both Resolutions must be filed no later than November 30, 2017.

- c.) Board of Commissioners Duties
Discussion commenced and tabled until the BoC meeting in December.
- d.) Employee Handbook
Corrections to §5.1.4.3. to omit “transfer,” §6.11.2. to omit “if possible,” and to change §6.11.2. “no” to “not.”
- e.) Preliminary Budget
Zaputil explained that the budget presented did not reflect a recent revenue increase from the King County assessor, creating (temporarily) an apparent deficit.

7. MISCELLANEOUS

Discussion about documenting the process for New Commissioner onboarding, and the need for creating and saving an electronic version for future use.

8. EXECUTIVE SESSION

None

9. ADJOURNMENT

MOVED GENGLER TO ADJOURN, SECONDED BY MYERS. MOTION CARRIED (5-0).

The meeting concluded at 8:33 p.m.

Commissioner Christine Neuffer, Clerk of the Board

Date:

Nothing Follows

TUKWILA POOL METROPOLITAN PARK DISTRICT

November 29, 2017, 5:30 p.m.
Tukwila Pool Conference Room
4144 S. 144th St., Tukwila, WA 98168

BOARD OF COMMISSIONERS SPECIAL MEETING MINUTES

1. CALL TO ORDER

President of the Board: President Frangello-Anderson called the meeting to order at 5:30 p.m.

TPMPD VISION AND MISSION STATEMENT was read by President Frangello-Anderson.

THE PLEDGE OF ALLEGIANCE was recited by the attendees.

ROLL CALL

TUKWILA POOL METROPOLITAN PARK DISTRICT COMMISSIONERS

Present were: Commissioner Ellen Gengler, Commissioner Vanessa Zaputil, and President Jeri Frangello-Anderson, Commissioner Christine Neuffer, Commissioner Diane Myers

TUKWILA POOL METROPOLITAN PARK DISTRICT REPRESENTATIVES

Present were: Richard Rabe, District Administrator; Michelle Simpson, Director of Aquatics Operations.

2. AGENDA

MOVED BY GENGLER TO APPROVE THE AGENDA WITHOUT REVISION, SECONDED BY MYERS. MOTION CARRIED (5-0).

3. CITIZEN COMMENTS

None.

4. CONSENT AGENDA

None.

5. REPORTS

None.

6. BUSINESS ITEMS

Old Business

None

New Business

Resolution 2017-06

MOVED ZAPUTIL TO REPEAL RESOLUTION 2017-04. NEUFFER SECONDED. MOTION PASSED (5-0).

MOVED ZAPUTIL TO APPROVE RESOLUTION 2017-06 BY TITLE ONLY. NEUFFER SECONDED. MOTION PASSED (5-0).

Resolution 2017-06: A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT, ADOPTING RESOLUTION 2017-06, INCREASING THE REGULAR LEVY FROM THE PREVIOUS YEAR, COMMENCING JANUARY 1, 2018, ON ALL PROPERTY BOTH REAL AND PERSONAL, IN COMPLIANCE WITH RCW 84.55.120; AND REPEALING RESOLUTION 2017-04 WITH THE EFFECTIVE DATE OF THE REPEAL TO BE NOVEMBER 29, 2017.

Explanatory Statement of the Resolution: An increase in the regular property tax levy, is hereby authorized for the levy to be collected in 2018 in the amount of \$47,188, which is a percentage increase of 5.26% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, any increase in the value of State-assessed property, any annexations that have occurred and refunds made.

MOTION PASSED (5-0).

7. MISCELLANEOUS

None.

8. EXECUTIVE SESSION

None.

9. ADJOURNMENT

MOVED GENGLER TO ADJOURN. SECONDED BY MYERS. MOTION PASSED (5-0).

The meeting concluded at 5:44 p.m.

Commissioner Christine Neuffer, Clerk of the Board

Date:

Nothing Follows

Special District Voucher Approval Document



Scheduled Payment Date: 11/14/2017
 Total Amount: \$7,494.18
 Control Total: 8
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
 File Name: AP_TUKPLMPD_APSUPINV_20171109115600.csv
 Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name:	Kristine Selleck
Email Address:	accounting@tukwilapool.org

PAYMENT CERTIFICATION		RCW (42.24.080)
I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).		
Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)):	Richard J. Robe	11-9-17
Authorized District Signature	Authorized District Signature	Date
Authorized District Signature	Authorized District Signature	Date
Authorized District Signature	Authorized District Signature	Date

SUBMIT SIGNED DOCUMENT TO:

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

KING COUNTY FINANCE USE ONLY:	
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King County

Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20171109115600.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			1091258	10/19/2017	\$90.00	SERVICE DATES: 11/01/2017 - 11/30/2017 FIRE AND SECURITY MONITORING FEES
COMCAST BUSINESS			20171028	10/28/2017	\$171.62	SERVICE DATES: 11/08/2017 - 12/07/2017 BUSINESS CABLE AND INTERNET
DEPT. OF L&I - BOILERSECTION			290013	10/17/2017	\$116.50	SERVICE DATE: 10/05/2017 BOILER INSPECTION
MCKINSTRY CO LLC			2019517	10/16/2017	\$1,399.75	SERVICE DATE: 10/09/2017 PREVENTATIVE MAINTENANCE SERVICE BILLING PER CONTRACT - HVAC
ORKIN PEST CONTROL			163422046	10/25/2017	\$79.66	SERVICE DATE: 11/07/2017 SCH SVC PC STANDARD - QUARTERLY 4-PC STANDARD (ACCOUNT 28121376)
PUGET SOUND ENERGY			20171024	10/24/2017	\$4,254.61	SERVICE DATES: 09/21/2017 - 10/23/2017 UTILITIES NATURAL GAS
WALTER E NELSON CO.			622898	10/26/2017	\$33.00	SHIP DATE: 10/26/2017 JANITORIAL SUPPLIES
WATER DISTRICT NO. 125			20171020	10/20/2017	\$1,349.04	SERVICE DATES: 08/16/2017 - 10/19/2017 UTILITIES WATER



King County

Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 11/21/2017
Total Amount: \$9,781.18
Control Total: 13
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20171114091702.csv
Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Kristine Selleck</u>	Email Address: <u>accounting@tukwilapool.org</u>

PAYMENT CERTIFICATION		RCW (42.24.080)
I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).		
Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)):		
<u>Wf wlf</u>	<u>11/14/17</u>	<u>11/15/17</u>
Authorized District Signature	Date	Authorized District Signature
Authorized District Signature	Date	Authorized District Signature
Authorized District Signature	Date	Authorized District Signature

SUBMIT SIGNED DOCUMENT TO:	
King County	Email: <u>SpecialDist.AP@kingcounty.gov</u>
Accounts Payable	Fax: (206) 263-3767
Attn: Special Districts	
401 5th	

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



Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20171114091702.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			34151646 and 34229997	10/31/2017	\$183.60	RENTAL PERIOD: SEP 2017 AND OCT 2017 CARBON DIOXIDE CYLINDER RENTAL
AQUATIC SPECIALTY SERVICES, INC.			13986	09/12/2017	\$212.15	SERVICE DATE: 09/01/2017 POOL CHEMICALS
AQUATIC SPECIALTY SERVICES, INC.			13992	09/12/2017	\$649.29	SERVICE DATE: 09/08/2017 EQUIPMENT SERVICE - PULSAR CHLORINATOR AND POOL CHEMICALS
AQUATIC SPECIALTY SERVICES, INC.			14049	09/20/2017	\$30.76	DELIVERY DATE: 09/15/2017 TIMING TRACKS, GREY WAVE100 SINGLE
AQUATIC SPECIALTY SERVICES, INC.			14091	09/29/2017	\$49.23	DELIVERY DATE: 09/28/2017 POOL CHEMICALS AND GUIDE WHEELS 4PACK W/2 PULLEY GEAR
AQUATIC SPECIALTY SERVICES, INC.			14190	10/12/2017	\$4,545.47	SERVICE DATE: 10/10/2017 BACK UP FILTER GRIDS RECOVERING
AQUATIC SPECIALTY SERVICES, INC.			14219	10/31/2017	\$316.97	SERVICE DATE: 10/10/2017 MONTHLY SERVICE AGREEMENT AT PWR AND DISCHARGE VALVE ASSEMBLY AND POOL CHEMICALS
AQUATIC SPECIALTY SERVICES, INC.			14246	11/07/2017	\$403.16	SERVICE DATE: 11/01/2017 IN SHOP VACUUM REPAIR - DOLPHIN 3001
AQUATIC SPECIALTY SERVICES, INC.			14256	11/09/2017	\$1,639.00	SERVICE DATE: 10/20/2017 H2FLOW TOUCH SCREEN CONTROL PANEL AND INSTALLATION
BROADVIEW NETWORKS			17474595	11/09/2017	\$467.66	SERVICE DATES: 10/09/2017 - 11/08/2017 LINE CHARGES, FEATURES & FEES USAGE, TAXES AND SURCHARGES
FOX PLUMBING & HEATING			33379	11/02/2017	\$330.98	SERVICE DATE: 11/02/2017 SHOWER STALL DRAINS
RICOH USA, INC.			99645978	11/03/2017	\$895.91	BILLING PERIOD: 10/30/2017 - 11/29/2017 EQUIPMENT RENTAL, ADDITIONAL IMAGES, TAXES AND PREVIOUS BALANCE FOR 09/30/2017 - 10/29/2017 INVOICE NOT RECEIVED
VALLEY VIEW SEWER DISTRICT			20171101	11/01/2017	\$57.00	SERVICE DATES: 10/01/2017 - 10/31/2017 UTILITIES SEWER



King County

Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 11/29/2017
Total Amount: \$73,358.53
Control Total: 10
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20171120171340.csv
Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Kristine Selleck

Email Address: accounting@tukwilapool.org

PAYMENT CERTIFICATION

RCW (42.24.080)

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

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

Kristine Selleck 11/21/2017

Authorized District Signature

Date

Richard J. Rabe 11-21-17

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

SUBMIT SIGNED DOCUMENT TO:

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

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Date Processed: _____



King County

Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20171120171340.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			1094539	11/08/2017	\$264.00	SERVICE DATE: 10-17-2017 CHECK SYSTEM FOR CUSTOMER STATED LOW BATTERY PROBLEM
CITY OF TUKWILA			MB-02691	10/23/2017	\$10,121.48	BILLING DATE: NOVEMBER 2017 CITY BRIDGE LOAN PAYMENT
CITY OF TUKWILA			MB-02692	10/23/2017	\$56,565.00	BILLING DATE: 12/01/2017 BOND LOAN PAYMENT
GDM PRIVATE FINANCIAL SOLUTIONS			57774	10/31/2017	\$915.00	CPA SERVICES: 10/09/2017, 10/11/2017, 10/13/2017, 10/23/2017 CONSULTING SERVICES, AUDIT PREP
MCKINSTRY CO LLC			2220817	11/08/2017	\$509.58	SERVICE DATE: 11/03/2017 BOILER FAULTING CODES REPAIR
REC-1			REC1-012940	11/01/2017	\$362.57	SERVICE DATES: 10/01/2017 - 10/31/2017 REVENUE PROCESSING SOFTWARE
SEATTLE CITY LIGHT			20171116	11/16/2017	\$1,447.51	SERVICE DATES: 10/13/2017 - 11/15/2017 UTILITIES ELECTRIC
STATE AUDITOR'S OFFICE			1122682	11/14/2017	\$2,140.59	SERVICE DATES: OCTOBER 2017 - TRAVEL (\$45.84), ACCOUNTABILITY AUDIT (\$2094.75)
WALTER E NELSON CO.			624234	11/06/2017	\$679.81	SHIP DATE: 11/06/2017 JANITORIAL SUPPLIES
WALTER E NELSON CO.			624471	11/07/2017	\$352.99	SHIP DATE: 11/07/2017 JANITORIAL SUPPLIES



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 12/05/2017
Total Amount: \$5,221.80
Control Total: 3
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20171127100100.csv
Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Kristine Selleck

Email Address: accounting@tukwillapool.org

PAYMENT CERTIFICATION

RCW (42.24.080)

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

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

Kristine Selleck
Authorized District Signature

11/27/17
Date

Richard J. Roe
Authorized District Signature

11-27-17
Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

SUBMIT SIGNED DOCUMENT TO:

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

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Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20171127100100.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			1095394	11/20/2017	\$90.00	SERVICE DATES: 12/01/2017 - 12/31/2017 FIRE AND SECURITY MONITORING FEES
AQUATIC SPECIALTY SERVICES, INC.			14304	11/17/2017	\$701.80	SERVICE DATE: 11-14-2017 POOL CHEMICALS AND MONTHLY SERVICE AGREEMENT AT PWR
PUGET SOUND ENERGY			20171122	11/22/2017	\$4,430.00	SERVICE DATES: 10/23/2017 - 11/21/2017 UTILITIES NATURAL GAS

Commissioners' Reports

Finance Report



Tukwila Pool Metropolitan Park District

BALANCE SHEET

As of October 31, 2017

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
111.10 US Bank Checking Acct - 5669	29,794.16
111.10 US Bank Deposit Acct - 8744	123,199.18
111.21 Capital Improvement Project (CIP) Fund	257,685.56
115.21 US Bank (King County) - #2969	344,556.95
Total Bank Accounts	\$755,235.85
Other Current Assets	
Change Fund	150.00
City of Tukwila Receivable	0.00
Credit Card Clearing	0.00
IRS Tax Refund Receivable	0.00
Prepaid Expenses	0.00
Undeposited Funds	1,018.74
Total Other Current Assets	\$1,168.74
Total Current Assets	\$756,404.59
Fixed Assets	
172.00 Tukwila Pool - Building	2,032,757.62
181.00 Tukwila Pool - Non Building	30,264.37
Tukwila City Pool Accumulated Depreciation	0.00
Total Fixed Assets	\$2,063,021.99
Other Assets	
156.00 Bond Loan	0.00
156.00 Bridge Loan	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$2,819,426.58
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Tukwila Pool MPD (Reconcile) - 2794	1,049.09
Total Credit Cards	\$1,049.09
Other Current Liabilities	
231.00 Payroll Liabilities	0.00
231.70 Employee Withholdings	
231.71 Federal Tax	0.00
231.72 L&I	3,138.93
Total 231.70 Employee Withholdings	3,138.93
Total 231.00 Payroll Liabilities	3,138.93

	TOTAL
231.30 Uncashed Payroll Checks	0.00
Deferred Revenue	0.00
Unearned Revenue	0.00
Total Other Current Liabilities	\$3,138.93
Total Current Liabilities	\$4,188.02
Long-Term Liabilities	
217.10 Bond Payable	562,103.92
227.00 Bridge Loan Payable	641,157.30
Total Long-Term Liabilities	\$1,203,261.22
Total Liabilities	\$1,207,449.24
Equity	\$1,611,977.34
TOTAL LIABILITIES AND EQUITY	\$2,819,426.58

Tukwila Pool Metropolitan Park District

Resolution No. 2016- 12

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE
TUKWILA POOL METROPOLITAN PARK DISTRICT, ADOPTING THE
ANNUAL BUDGET OF THE TUKWILA POOL METROPOLITAN PARK
DISTRICT FOR THE FISCAL YEAR 2017**

WHEREAS, the TPMPD Finance Committee submitted to the Board of Commissioners a budget and estimate of monies required to meet public expenses for the Tukwila Pool Metropolitan Park District for the year 2017; and

WHEREAS, a public hearing on the proposed budget was noticed and held on November 14, 2016;

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

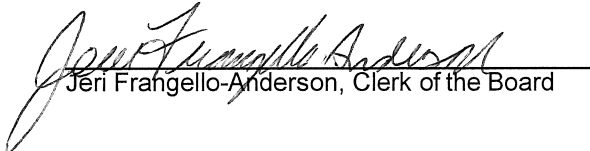
Section 1. The Board of Commissioners of the Tukwila Pool Metropolitan Park District hereby adopts the 2017 Tukwila Pool Metropolitan Park District Budget, incorporated by this reference as fully set forth herein.

Section 2. The total of the estimated revenues and appropriations for the Tukwila Pool Metropolitan Park District is \$1,327,686.

Section 3. A complete copy of the final budget for 2017, as adopted, together with a copy of this adopting resolution, shall be transmitted by the Executive Director to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

PASSED BY THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT at a Regular Meeting thereof this 12 day of DECEMBER, 2016.

ATTEST/AUTHENTICATED:


Jeri Frangello-Anderson, Clerk of the Board


Vanessa Zaputil, President, Board of Commissioners

Passed by the Commission: 12/12/2016
Resolution Number: 2016-12

Attachment: 2017 Tukwila Pool Metropolitan Park District Budget

Tukwila Pool Metropolitan Park District
2017 Budget - FINAL

Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimated	2017 Proposed
	Notes on 2017 numbers					
1 Unrestricted Opening Balance		440,537	247,861	198,375.00	198,375.00	238,546.00
Income						
2 General Property Tax			(14)			
Real and Personal Property Tax	Based on estimates provided by King County	704,395	753,195	790,492.00	797,623.00	862,277.00
4 Total 311 General Property Tax		704,395	753,195	790,492.00	797,623.00	862,277.00
Local Retail Sales & Use Taxes						
Sales Tax Collected	9.5% of taxable sales		2,707	5,738.00	5,800.00	5,453.00
7 Total 313 Local Retail Tax			2,707	5,738.00	5,800.00	5,453.00
Merchandise		2,000				
Taxed Merchandise	Gatorade, goggles, swimcaps, shirts, etc.		33	1,700.00	2,900.00	3,000.00
Untaxed Merchandise	all consumable products sold (except Gatorade)		334	700.00	1,950.00	1,900.00
11 Total 341 Merchandise		2,000	367	2,400.00	4,850.00	4,900.00
Cultural and Recreation						
Activity Fees (General Passes) Taxable			16,871	20,400.00	21,500.00	22,500.00
Activity Fees (General Admissions) Taxable			27,757	31,200.00	28,000.00	27,000.00
Activity Fees (Special Events) Taxable			480	1,800.00	1,700.00	1,600.00
Program Fees (Swim Classes) Non-taxable	2016 Budget did not take scholarships into account. 33% increase for 2017 subject to add'l staffing		65,808	80,000.00	63,000.00	93,000.00
Program Fees (Exercise Classes) Non-taxable	our portion after split with partner		1,270	1,500.00	850.00	800.00
Program Fees (Lifeguard Classes)	reported incorrectly in 2016			1,000.00	-	1,000.00
Other Fees (pass through to Red Cross)	reported incorrectly in 2016			200.00	100.00	300.00
Total 347 Cultural and Recreation		191,800	112,186	136,100.00	115,150.00	146,200.00

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
21	Interest						
22	Interest Earnings			949	850.00	2,800.00	2,500.00
23	Total 361 Interest		-	949	850.00	2,800.00	2,500.00
24	Rents, Leases and Concessions						
25	Rentals (Short-Term, One Time) Taxable	Provide customer information		33,734	3,600.00	2,850.00	3,000.00
26	Equipment and Locker Rentals - Taxable			247	1,000.00	800.00	1,200.00
27	Rentals (Long-Term/Contracted) Non-taxable	Provide customer information		12,138	42,000.00	58,475.34	50,000.00
28	Total 362 Rents, Leases and Concessions		54,510	46,119	46,600.00	62,125.34	54,200.00
29	Contributions from Private Sources		30,000	312			
30	Cash Donations	Not tax deductible	1,000		250.00	250.00	250.00
31	Gifts In-Kind	Not tax deductible					
32	Total 367 Contributions		31,000.00	312.00	250.00	250.00	250.00
33	Miscellaneous Income - Unapplied Cash Income	Provide customer information				-	
34	Other Miscellaneous Revenue	provide detail if used		2,752		110.78	
35	Adult Free Passes Applied	20% of those distributed				50.00	60.00
36	Youth Free Passes Applied	20% of those distributed				200.00	300.00
37	Scholarship Funds Applied	Include name of recipient	(-10,000)	1,992	10,000.00	9,958.50	10,000.00
38	Total 369 Miscellaneous Revenue		(-10,000)	4,744	10,000.00	10,319.28	10,360.00
39	Nonrevenue Transfers In						
40	Transfers In from Capital Improvement Fund			-	50,000.00	50,000.00	
41	Total 397 Transfers-In			-	50,000.00	50,000.00	-
42	Total Income		973,705	920,579	1,042,430.00	1,048,917.62	1,086,140.00

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
43	Expenses						
44	<u>Board Expenditures</u>						
45	BOC Stipend	3 @ \$114 per meeting x 15 meetings		-	5,000.00	1,710.00	5,130.00
46	BOC Supplies						
47	BOC Office Supplies	business cards, etc		-	250.00	56.86	100.00
48	BOC Equipment	Gavel, nameplates, etc.		-	200.00	200.00	100.00
49	BOC Meeting Food	retreat		-	250.00	191.91	250.00
50	BOC Services			5,288			
51	Consultant Fees			-	500.00	23.50	500.00
52	Transcription Services	\$360 per meeting (avg.) x 15 meetings		-	3,200.00	5,432.00	5,400.00
53	Meeting Site Rental			-	1,000.00	720.00	600.00
54	Public Records Request			1,674	1,000.00	16.43	500.00
55	BOC Travel (non-development)	Mileage, ferries, parking, gas, etc.		-	200.00	-	200.00
56	BOC Development			-			
57	Travel/Transportation	For development purposes only		-	200.00	58.45	200.00
58	Tuition/Registration Fees			-	650.00	250.00	650.00
59	BOC Notices/Ads	For posting legal notices or ED position			1,000.00	812.73	200.00
60	BOC Intergovernmental Costs						
61	Election Costs	billed in 2018 for the 2017 election cycle		-	5,900.00	5,988.43	-
62	Total 576,20,100 Board Expenditures		-	6,962.00	19,350.00	15,460.31	13,830.00
63	<u>Executive Expenditures</u>						
64	Executive Salaries & Wages						
65	Wages Executive Director	(*2016 Actual includes Admin Dir for 2 months)	45,000	36,800	45,000.00	45,729.00	46,456.00
66	Other Taxable Compensation (Benefit Stipend)	(*see note above)		-	6,750.00	6,859.00	6,968.00
67	Executive Personnel Benefits						
68	Non-Taxable Benefits	Coded incorrectly in 2016					

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
69	FICA	TPMPD's contribution (6.2%+1.45%) *	2,922	2,820	3,646.00	4,023.00	4,087.00
70	Unemployment	TPMPD's contribution (5.5% up to \$44K) *	-	598	912.00	2,892.00	2,420.00
71	L & I	TPMPD's contribution	2,397	285	456.00	129.00	122.00
72	Taxable Benefits (non-cash)				-		-
73	Staff Development						
74	Travel/Transportation	For development purposes only			200.00		70.00
75	Tuition/Registration Fees				500.00		500.00
76	Travel (non-development)	Mileage, ferries, parking, gas, etc.			650.00	82.42	200.00
77	Total 576,20,200 Executive Expenditures		50,319.00	40,503.00	58,114.00	59,714.42	60,823.00
78	Shared Expenditures						
79	Shared Salary & Wages						
80	Bookkeeper	part time (10 hrs week)			12,500.00	10,098.00	7,500.00
81	FICA	TPMPD's contribution				114.75	575.00
82	Unemployment	TPMPD's contribution				82.50	450.00
83	L&I	TPMPD's contribution				12.39	70.00
84	Shared Supplies						
85	Office/Computer Supplies (consumable)						
86	Office Supplies (consumables)		10,000	1,597	1,000.00	800.00	1,000.00
87	Printing Supplies (consumables)	Includes ink for small printer, paper, envelopes		3,891	900.00	800.00	800.00
88	Office Equipment (non-consumables)	includes sign stands, furniture, staplers, etc.		687	1,000.00	1,000.00	1,000.00
89	Computer Equipment (replacement)	replacement laptop or desktops					1,000.00
90	Shared Services						
91	IT/Computer Service			6,483	3,400.00	1,000.00	1,000.00
92	Legal Services		14,000	26,316	13,750.00	7,500.00	10,000.00
93	Communication Services			165			
94	Telephone	Century Link, Integra (no longer in use)	2,200	9,367	2,190.00	181.28	-
	Postage			603	500.00	56.00	200.00

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
95							
96	Website & email hosting	Rackspace & Bluehost		388	500.00	1,243.95	1,300.00
97	Internet/VoIP Phones	Broadview phone & T9 & Comcast public WiFi		2,973	7,500.00	7,750.00	7,750.00
98	Software Programs/Subscriptions (non-financial)	Office (\$850), Adobe DC (\$200), When to Work (\$360)		30	720.00	1,433.00	1,500.00
99	Advertising/Posting Fees	For posting Aquatics Mgr. position only				300.00	200.00
100	Printing & Copying Services	For Ricoh & other non-program printing services			3,000.00	4,460.00	4,700.00
101	Bank Charges			1,576	1,800.00	2,280.00	2,300.00
102	Payroll Services				2,820.00	4,900.00	5,000.00
103	Membership Dues	include description		552	960.00	700.00	1,000.00
104	Miscellaneous Services	note how used in detail	5,200	8,822	1,000.00		500.00
105	Risk Management Services						
106	Security & Fire Alarm			4,450	4,170.00	4,000.00	4,200.00
107	Pest Control			-	800.00	655.13	700.00
108	Insurance		11,000	12,420	12,420.00	12,611.95	12,612.00
109	Fingerprinting (WSP)	\$52.75 per person x 18 people + supplies				1,000.00	800.00
110	Financial Services						
111	CPA Services	Including assistance with State Audit		17,750	10,000.00	9,000.00	10,000.00
112	Software Programs (financial)	QuickBooks Online Subscription			500.00	500.00	500.00
113	Shared Intergovernmental Services						
114	External Taxes and Operating Assessments	include description		-	5,000.00	49.00	1,000.00
115	Washington Business License			-			-
116	Tukwila Business License			-			-
117	Annual Permits	King Co Health		799	800.00	593.00	600.00
118	Interlocal Agreements		79,200				-
119	State Audit	to be conducted in 2017		13,186	5,000.00		13,500.00
120	Total 576,20,300 Shared Expenditures		121,600.00	112,055.00	92,230.00	73,120.95	91,757.00

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
121							
122	Swimming Pool Expenditures						
123	Swimming Pool Salaries and Wages						
124	Lifeguards	includes add'l coverage + adjusted wage rate	140,000	82,781	65,116.00	72,000.00	96,000.00
125	Instructors	includes adjusted rates + expanded swim lessons		46,289	32,642.00	40,300.00	52,000.00
126	Head Guards			50,759	43,275.00	36,115.08	-
127	Aquatics Manager		148,848	54,178	55,000.00	51,721.15	55,000.00
128	Assistant Aquatics Managers			25,564	40,000.00	36,000.00	75,000.00
129	Front Office			37,140	45,197.00	40,500.00	44,000.00
130	Overtime		5,000		-	-	-
131	Other Taxable Compensation (Benefit Stipend)			500	14,520.00	12,627.40	19,500.00
132	Miscellaneous Payroll (Garnishment)	not a pool expense				14.27	
133	Swimming Pool Personnel Benefits						
134	Non-Taxable Benefits						
135	FICA	TPMPD's contribution (6.2%+1.45%)	19,083	22,740	22,850.00	21,628.46	26,124.00
136	Unemployment	TPMPD's contribution (5.5% up to \$44K)		4,824	5,712.00	15,264.84	18,178.00
137	L&I	TPMPD's contribution	15,653	2,304	2,856.00	9,000.00	9,500.00
138	Other Benefits (non-cash)		48,707				-
139	Swimming Pool Supplies						
140	Program Supplies and Equipment						
141	Exercise Classes			248	200.00	179.40	200.00
142	Swim Classes/Instruction			1,913	1,800.00	800.00	1,200.00
143	Special Events			1,430	1,400.00	1,100.00	1,400.00
144	Staff Uniforms	to cover all required uniform pieces		940	2,000.00	2,000.00	1,700.00
145	Safety Supplies Equipment			3,250	2,250.00	1,500.00	1,700.00
148	Maintenance and Repairs Supplies						
146	Pool Chemicals		7,375	9,327	10,634.00	10,100.00	11,000.00
147	Janitorial Supplies			5,501	4,400.00	5,900.00	6,000.00
149	Tools and Equipment	Include description		344	600.00	4,000.00	1,500.00
150	Landscaping Supplies			-	500.00	385.18	500.00

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
151							
152	Resale Inventory		1,500		1,200.00	3,400.00	2,600.00
153	Miscellaneous Supplies	Include description			200.00	150.00	200.00
154	Swimming Pool Services						
155							
156	Transaction Services/Merchant Fees	Rec 1 Services, Credit Card processing fees	4,500	5,379	4,800.00	6,451.00	6,500.00
157	Translation Services			-	500.00	766.21	500.00
158	Advertising & Promotion		10,000	6,177			
159	Outreach & Marketing Services	add'l services as needed					4,000.00
160	Graphic Design	Brochures			3,000.00	990.00	2,000.00
161	Printing & Copying	For brochures, banners, etc.			4,000.00	4,000.00	4,000.00
162	Ads/Postings	pool staff & program promotion only			600.00	800.00	800.00
163	Promotional giveaways	program promotion only			1,000.00	521.67	800.00
164	Staff Development						
165	Travel/Transportation	For pool staff only		50	-		-
166	Tuition/Registration Fees	Lifeguard re-cert (staff only), mgmt training & WSI or equivalent?		391	2,250.00	900.00	4,500.00
167	Rentals and Leases						
168	Equipment	regular maintenance projects (non-CIP)	750		1,000.00	452.00	500.00
169	Facility Ground Lease	Tukwila School District	10,950	10,950	11,497.00	11,497.00	11,497.00
170	Utilities		80,000				
171	Electrical			25,719	16,000.00	15,100.00	16,000.00
172	Gas			46,558	48,000.00	47,500.00	49,000.00
173	Water			4,077	4,200.00	5,100.00	5,100.00
174	Sewer			4,169	7,920.00	1,500.00	4,200.00
175	Garbage Collection			-	900.00		1,000.00
176	Storm Drain						-
177	Other Utilities						-
178	Repairs and Maintenance Services						
	Maintenance/Janitorial Service				-		
	Landscaping/Groundskeeping Svcs						

	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
179							
180							
181	Facility Repairs/Maintenance	non CIP	20,800	33,122	20,000.00	16,000.00	20,000.00
182	Equipment Repairs/Maintenance	non CIP		1,367	4,000.00	3,000.00	4,000.00
183	Travel (non-development)	Mileage, ferries, parking, gas, etc.			200.00		200.00
184	Miscellaneous Services						
185	Scholarship Fund (Swim Lesson Fees)			1,992	10,000.00	9,958.50	10,000.00
186	Red Cross	Certification fees for Lifeguarding classes (non-staff)			200.00	991.00	780.00
187	Aerobics Partner (pass through)						
188	Other Services	Record all misc in detail for future budgeting		1,232	1,000.00		500.00
189	Adult Free Passes	20% of those distributed				50.00	60.00
190	Youth Free Passes	20% of those distributed				200.00	300.00
191	Total 576.20.400 Swimming Pool Expenditures		513,166.00	491,215.00	493,419.00	490,463.16	569,539.00
192	Sales Tax Paid			4,729	5,738.00	5,505.00	5,453.00
193	Total 586.00.300 Sales Tax			4,729	5,738.00	5,505.00	5,453.00
194	Debt Service Principle						
195	City Bridge Loan (Principle)		121,458	103,601	105,692.00	105,692.00	107,826.00
196	Loans and Bonds (Principle)		113,130	99,507	93,737.00	93,737.00	96,428.00
197	Total 591.76.300 Debt Service Principle		234,588	203,108	199,429.00	199,429.00	204,254.00
198	Debt Service Interest						
199	City Bridge Loan (Interest)				15,766.00	15,766.00	13,632.00
200	Loans and Bonds (Interest)			31,479	19,393.00	19,393.00	16,702.00
201	Total 592.76.300 Debt Service Interest			31,479	35,159.00	35,159.00	30,334.00
202	Park Facility Improvements and New Construction						
205	CIP Supplies				25,000.00	25,917.53	
206	CIP Services	Exterior Sign			25,000.00	23,977.25	15,000.00
203	Total 595.76.300 Park Facility Improvements (CIP)				50,000.00	49,894.78	15,000.00
204	Transfers Out						
207	Transfers Out to Capital Improvement Fund		80,000	80,000	80,000.00	80,000.00	85,000.00

208	Item Description	Notes	2014 Budget	2015 Actuals	2016 Budget	2016 YE Estimate	2017 Proposed
209							
210	Total 597.00.300 Transfer Out		80,000	80,000	80,000.00	80,000.00	85,000.00
	Total Expenses		999,673	970,051	1,033,439	1,008,747	1,075,990
211							
212	Opening Balance		440,537	247,861	198,375.00	198,375.00	238,546.00
213	Total Income		973,705	920,579	1,042,430.00	1,048,917.62	1,086,140.00
214	Total Expenses		(999,673)	(970,051)	(1,033,439.00)	(1,008,746.62)	(1,075,990.00)
	Ending Balance		414,569	198,389	207,366.00	238,546.00	248,696.00
			2014 Budgeted	2015 Actual	2016 Budget	2016 YE Estimate	2017 Proposed

CIP FUND 2017 Projected Budget

215	Unrestricted Opening Balance	2015 Adopted Budget	\$140,000	2016 Adopted Budget	\$220,000	2016 Year End Estimate	\$220,000	2017 Budget	\$250,105
216									
217	Revenues								
	Transfer in from General Fund		\$80,000		\$80,000		\$80,000		\$85,000
218	Expenditures								
							\$49,895		
219	Ending Balance								
			\$220,000	\$250,000	\$250,000	\$250,105	\$250,105	\$335,105	



Tukwila Pool Metropolitan Park District

BUDGET VS. ACTUALS: 2017 BUDGET - FY17 P&L

January - October, 2017

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
INCOME				
311.10.00 Real and Personal Property Tax	770,037.00	760,277.00	9,760.00	101.28 %
313.11.00 Sales Tax Collected	6,311.60	4,545.00	1,766.60	138.87 %
341.70.00 Sales of Merchandise				
341.70.10 Taxable Merchandise	2,352.03	2,500.00	-147.97	94.08 %
341.70.20 Untaxable Merchandise	2,646.26	1,700.00	946.26	155.66 %
Total 341.70.00 Sales of Merchandise	4,998.29	4,200.00	798.29	119.01 %
347.00.00 Cultural and Recreation				
347.30.10 Activity Fees - General Passes (Taxable)	16,370.50	18,750.00	-2,379.50	87.31 %
347.30.20 Activity Fees - General Admissions (Taxable)	32,384.19	24,000.00	8,384.19	134.93 %
347.30.30 Activity Fees - Special Events (Taxable)	1,843.87	1,400.00	443.87	131.71 %
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)	60,810.87	80,000.00	-19,189.13	76.01 %
347.60.20 Program Fees - Exercise Classes (Non-Taxable)	332.00	680.00	-348.00	48.82 %
347.60.30 Program Fees - Lifeguard Classes (Non-Taxable)	880.00	1,000.00	-120.00	88.00 %
347.90.00 Other Fees - pass through to Red Cross	105.00	300.00	-195.00	35.00 %
Total 347.00.00 Cultural and Recreation	112,726.43	126,130.00	-13,403.57	89.37 %
361.10.00 Interest and Other Earnings	4,120.96	2,080.00	2,040.96	198.12 %
362.00.00 Rents, Leases and Concessions				
362.40.10 Rentals - One-time, private events (Taxable)	7,071.33	2,500.00	4,571.33	282.85 %
362.40.20 Equipment and Locker Rentals - Taxable	985.96	1,000.00	-14.04	98.60 %
362.40.30 Rentals - Multiple dates, contracted (Non-Taxable)	84,581.35	41,600.00	42,981.35	203.32 %
Total 362.00.00 Rents, Leases and Concessions	92,638.64	45,100.00	47,538.64	205.41 %
367.10.00 Contributions from Private Sources				
367.10.10 Cash Donations	468.00	0.00	468.00	
Total 367.10.00 Contributions from Private Sources	468.00	0.00	468.00	
369.00.00 Miscellaneous Income				
369.91.00 Other Miscellaneous Income	-362.43		-362.43	
369.91.10 Scholarship Funds Applied	5,868.89	8,889.00	-3,020.11	66.02 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
369.91.20 Adult Free Passes Applied		50.00	-50.00	
369.91.30 Youth Free Passes Applied	9.00	260.00	-251.00	3.46 %
369.91.40 Discounts Applied	-44.00		-44.00	
369.91.50 Gift Certificates	322.00		322.00	
369.91.90 Deposit Over/Short	5.22		5.22	
Total 369.00.00 Miscellaneous Income	5,798.68	9,199.00	-3,400.32	63.04 %
369.00.10 Unapplied Cash Payment Income	53.27		53.27	
395.10.00 Sale of Capitol Assets	272.73		272.73	
Total Income	\$997,425.60	\$951,531.00	\$45,894.60	104.82 %
GROSS PROFIT	\$997,425.60	\$951,531.00	\$45,894.60	104.82 %
EXPENSES				
576.20.100.00.00 Board of Commissioners Expenditures				
576.20.100.10.00 BOC Stipend	4,446.00	4,446.00	0.00	100.00 %
576.20.100.30.10 BOC Supplies - Office Supplies		80.00	-80.00	
576.20.100.30.20 BOC Supplies - Equipment	18.68	80.00	-61.32	23.35 %
576.20.100.30.30 BOC Supplies - Meeting Food	102.07	250.00	-147.93	40.83 %
576.20.100.40.10 BOC Services - Consultant Fees		500.00	-500.00	
576.20.100.40.20 BOC Services - Transcription	3,238.00	4,680.00	-1,442.00	69.19 %
576.20.100.40.30 BOC Services - Meeting Site Rental		500.00	-500.00	
576.20.100.40.40 BOC Services - Public Records Requests		400.00	-400.00	
576.20.100.40.50 BOC Services - Travel (Mileage, Ferries, Parking, Gas, etc.)		160.00	-160.00	
576.20.100.40.61 BOC Services - Development, Travel/Transportation	43.60	160.00	-116.40	27.25 %
576.20.100.40.62 BOC Services - Development, Tuition/Registration Fees		540.00	-540.00	
576.20.100.40.70 BOC Services - Notices & Ads	135.00	160.00	-25.00	84.38 %
Total 576.20.100.00.00 Board of Commissioners Expenditures	7,983.35	11,956.00	-3,972.65	66.77 %
576.20.200.00.00 Executive Expenditures				
576.20.200.10.10 Executive Salary & Wages	31,612.44	38,713.30	-7,100.86	81.66 %
576.20.200.10.20 Executive Salary & Wages - Other Taxable Compensation (Benefits stipend)	4,510.70	5,806.70	-1,296.00	77.68 %
576.20.200.20.11 Executive Personnel Benefits - Non-Taxable, FICA		3,404.00	-3,404.00	
576.20.200.20.12 Executive Personnel Benefits - Non-Taxable, Unemployment		2,016.00	-2,016.00	
576.20.200.20.13 Executive Personnel Benefits - Non-Taxable, L & I		102.00	-102.00	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.200.40.11 Executive Services - Development, Travel/Transportation	37.85	58.00	-20.15	65.26 %
576.20.200.40.12 Executive Services - Development, Tuition/Registration Fees	435.00	410.00	25.00	106.10 %
576.20.200.40.20 Executive Services - Travel (Mileage, Ferries, Parking, Gas, etc.)		160.00	-160.00	
Total 576.20.200.00.00 Executive Expenditures	36,595.99	50,670.00	-14,074.01	72.22 %
576.20.300.00.00 Shared Expenditures				
576.20.300.10.00 Shared Salary & Wages				
576.20.300.10.10 Bookkeeper Wages	8,818.95	6,250.00	2,568.95	141.10 %
Total 576.20.300.10.00 Shared Salary & Wages	8,818.95	6,250.00	2,568.95	141.10 %
576.20.300.20.00 Shared Personnel Benefits				
576.20.300.20.11 FICA		479.00	-479.00	
576.20.300.20.12 Unemployment		375.00	-375.00	
576.20.300.20.13 L & I		59.00	-59.00	
Total 576.20.300.20.00 Shared Personnel Benefits		913.00	-913.00	
576.20.300.30.00 Shared Supplies				
576.20.300.30.00 Office/Computer Supplies & Equipment				
576.20.300.30.11 Office Supplies (Consumables)	1,067.41	830.00	237.41	128.60 %
576.20.300.30.12 Printing & Copying Supplies (Consumables)	407.48	650.00	-242.52	62.69 %
Total 576.20.300.30.00 Office/Computer Supplies & Equipment	1,474.89	1,480.00	-5.11	99.65 %
576.20.300.30.13 Office Equipment (Non-Consumable)	300.12	830.00	-529.88	36.16 %
576.20.300.30.14 Computer Equipment (Non-Consumable, Replacement)	780.91	830.00	-49.09	94.09 %
Total 576.20.300.30.00 Shared Supplies	2,555.92	3,140.00	-584.08	81.40 %
576.20.300.40.00 Shared Services				
576.20.300.40.10 IT/Computer Service	1,961.01	900.00	1,061.01	217.89 %
576.20.300.40.20 Legal Services	5,912.00	8,333.00	-2,421.00	70.95 %
576.20.300.40.30 Communications				
576.20.300.40.32 Postage	49.00	200.00	-151.00	24.50 %
576.20.300.40.33 Website & Email Hosting	1,157.00	1,083.00	74.00	106.83 %
576.20.300.40.34 Internet/VoIP Phones	6,316.41	6,458.00	-141.59	97.81 %
576.20.300.40.35 Software Programs (non-financial)	923.68	1,250.00	-326.32	73.89 %
576.20.300.40.36 Advertising/Posting Fees	329.00	200.00	129.00	164.50 %
576.20.300.40.37 Printing & Copying Services	4,039.78	3,917.00	122.78	103.13 %
Total 576.20.300.40.30 Communications	12,814.87	13,108.00	-293.13	97.76 %
576.20.300.40.40 Bank Charges	366.78	1,917.00	-1,550.22	19.13 %
576.20.300.40.50 Payroll Service	4,475.99	4,300.00	175.99	104.09 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.300.40.60 Membership Dues	755.00	1,000.00	-245.00	75.50 %
576.20.300.40.70 Miscellaneous Shared Services		425.00	-425.00	
576.20.300.40.80 Risk Management Services				
576.20.300.40.81 Security & Fire Alarms	1,726.10	3,500.00	-1,773.90	49.32 %
576.20.300.40.82 Pest Control	496.89	583.00	-86.11	85.23 %
576.20.300.40.83 Insurance	13,170.00	12,612.00	558.00	104.42 %
576.20.300.40.84 Fingerprinting Services & Supplies/Background Checks	385.00	660.00	-275.00	58.33 %
Total 576.20.300.40.80 Risk Management Services	15,777.99	17,355.00	-1,577.01	90.91 %
576.20.300.40.90 Financial Services				
576.20.300.40.92 CPA	5,712.50	8,330.00	-2,617.50	68.58 %
576.20.300.40.93 Financial Software Programs	150.00	0.00	150.00	
Total 576.20.300.40.90 Financial Services	5,862.50	8,330.00	-2,467.50	70.38 %
Total 576.20.300.40.00 Shared Services	47,926.14	55,668.00	-7,741.86	86.09 %
576.20.300.50.00 Shared Intergovernmental Services				
576.20.300.50.10 External Taxes and Operating Assessments		800.00	-800.00	
576.20.300.50.40 Annual Permits	593.00	600.00	-7.00	98.83 %
576.20.300.50.60 State Audit	46.55	13,500.00	-13,453.45	0.34 %
Total 576.20.300.50.00 Shared Intergovernmental Services	639.55	14,900.00	-14,260.45	4.29 %
Total 576.20.300.00.00 Shared Expenditures	59,940.56	80,871.00	-20,930.44	74.12 %
576.20.400.00.00 Pool Expenditures				
576.20.400.10.00 Pool Salaries & Wages				
576.20.400.10.10 Pool S&W - Lifeguards	90,448.11	85,000.00	5,448.11	106.41 %
576.20.400.10.20 Pool S&W - Instructors	35,139.85	45,200.00	-10,060.15	77.74 %
576.20.400.10.40 Pool S&W - Director of Aquatics Operations	36,878.16	45,834.00	-8,955.84	80.46 %
576.20.400.10.50 Pool S&W - Assistant Aquatics Managers	65,736.01	62,500.00	3,236.01	105.18 %
576.20.400.10.60 Pool S&W - Front Desk	29,149.86	37,500.00	-8,350.14	77.73 %
576.20.400.10.70 Pool S&W - Overtime	12,696.14		12,696.14	
576.20.400.10.80 Pool S&W - Other Taxable Compensation (Benefits Stipend)	15,558.69	16,251.00	-692.31	95.74 %
576.20.400.10.90 Miscellaneous Payroll expense (Garnishment, etc.)	37.34		37.34	
Total 576.20.400.10.00 Pool Salaries & Wages	285,644.16	292,285.00	-6,640.84	97.73 %
576.20.400.20.00 Pool Personnel Benefits				
576.20.400.20.11 Pool Benefits - FICA	25,724.74	21,770.00	3,954.74	118.17 %
576.20.400.20.12 Pool Benefits - WA Unemployment	10,923.41	15,150.00	-4,226.59	72.10 %
576.20.400.20.13 Pool Benefits - L & I	8,743.95	7,916.00	827.95	110.46 %
Total 576.20.400.20.00 Pool Personnel	45,392.10	44,836.00	556.10	101.24 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Benefits				
576.20.400.30.00 Pool Supplies				
576.20.400.30.10 Pool Supplies - Program Supplies and Equipment				
576.20.400.30.11 Pool Supplies - Program, Exercise Classes	139.80	160.00	-20.20	87.38 %
576.20.400.30.12 Pool Supplies - Program, Swim Classes/Instruction	412.20	1,000.00	-587.80	41.22 %
576.20.400.30.13 Pool Supplies - Program, Special Events	2,258.53	1,160.00	1,098.53	194.70 %
576.20.400.30.14 Pool Supplies - Program, Staff Uniforms	1,807.39	1,500.00	307.39	120.49 %
576.20.400.30.15 Pool Supplies - Program, Safety Equipment	2,925.93	1,400.00	1,525.93	209.00 %
576.20.400.30.16 Pool Supplies - Program, Lifeguard Class	156.44		156.44	
576.20.400.30.17 Pool Supplies - Program, Drop In/Open Swim	243.22		243.22	
Total 576.20.400.30.10 Pool Supplies - Program Supplies and Equipment	7,943.51	5,220.00	2,723.51	152.17 %
576.20.400.30.20 Pool Supplies - Maintenance and Repairs Supplies				
576.20.400.30.21 Pool Supplies - Maint., Pool Chemicals	9,278.65	9,167.00	111.65	101.22 %
576.20.400.30.22 Pool Supplies - Maint., Janitorial	7,734.74	5,000.00	2,734.74	154.69 %
576.20.400.30.23 Pool Supplies - Maint., Tools and Equipment	1,083.98	1,250.00	-166.02	86.72 %
576.20.400.30.24 Pool Supplies - Maint., Groundskeeping/Landscaping	693.35	500.00	193.35	138.67 %
Total 576.20.400.30.20 Pool Supplies - Maintenance and Repairs Supplies	18,790.72	15,917.00	2,873.72	118.05 %
576.20.400.30.30 Pool Supplies - Resale Inventory	3,019.40	2,168.00	851.40	139.27 %
576.20.400.30.40 Pool Supplies - Miscellaneous	283.85	160.00	123.85	177.41 %
Total 576.20.400.30.00 Pool Supplies	30,037.48	23,465.00	6,572.48	128.01 %
576.20.400.40.00 Pool Services				
576.20.400.40.10 Pool Svcs. - Transaction Services/Merchant Fees	6,367.14	5,420.00	947.14	117.47 %
576.20.400.40.20 Pool Svcs. - Translation Services		500.00	-500.00	
576.20.400.40.30 Pool Svcs. - Advertising & Promotion				
576.20.400.40.31 Pool Svcs. - Graphic Design (A&P, Material Development)	780.00	1,333.00	-553.00	58.51 %
576.20.400.40.32 Pool Svcs. - A&P, Printing & Copying	2,379.33	3,330.00	-950.67	71.45 %
576.20.400.40.33 Pool Svcs. - Ads/Postings	228.00	668.00	-440.00	34.13 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.400.40.34 Promotional Giveaways	26.03	500.00	-473.97	5.21 %
576.20.400.40.35 Outreach Marketing Services	600.00	3,200.00	-2,600.00	18.75 %
Total 576.20.400.40.30 Pool Svcs. - Advertising & Promotion	4,013.36	9,031.00	-5,017.64	44.44 %
576.20.400.40.40 Pool Svcs. - Staff Development				
576.20.400.40.42 Pool Svcs. - Staff Dev., Tuition/Registration Fees	1,498.08	3,700.00	-2,201.92	40.49 %
Total 576.20.400.40.40 Pool Svcs. - Staff Development	1,498.08	3,700.00	-2,201.92	40.49 %
576.20.400.40.50 Pool Svcs. - Rentals and Leases				
576.20.400.40.51 Pool Svcs. - Rentals & Leases, Equipment		400.00	-400.00	
576.20.400.40.52 Pool Svcs. - Rentals & Leases, Facility Ground Lease		11,497.00	-11,497.00	
Total 576.20.400.40.50 Pool Svcs. - Rentals and Leases		11,897.00	-11,897.00	
576.20.400.40.60 Pool Svcs. - Utilities				
576.20.400.40.61 Pool Svcs. - Utilities, Electrical	14,549.41	13,330.00	1,219.41	109.15 %
576.20.400.40.62 Pool Svcs. - Utilities, Gas	40,264.35	40,200.00	64.35	100.16 %
576.20.400.40.63 Pool Svcs. - Utilities, Water	5,125.38	4,400.00	725.38	116.49 %
576.20.400.40.64 Pool Svcs. - Utilities, Sewer	1,072.46	3,500.00	-2,427.54	30.64 %
576.20.400.40.65 Pool Svcs. - Utilities, Garbage Collection		830.00	-830.00	
Total 576.20.400.40.60 Pool Svcs. - Utilities	61,011.60	62,260.00	-1,248.40	97.99 %
576.20.400.40.70 Pool Svcs. - Repairs and Maintenance Services				
576.20.400.40.72 Pool Svcs. - Repairs & Maint., Facility	31,468.23	16,660.00	14,808.23	188.88 %
576.20.400.40.73 Pool Svcs. - Repairs & Maint., Equipment	12,482.35	3,330.00	9,152.35	374.85 %
Total 576.20.400.40.70 Pool Svcs. - Repairs and Maintenance Services	43,950.58	19,990.00	23,960.58	219.86 %
576.20.400.40.80 Pool Svcs. - Travel (Mileage, Ferries, Parking, Gas, etc.)	21.04	160.00	-138.96	13.15 %
576.20.400.40.90 Pool Svcs. - Miscellaneous Services				
576.20.400.40.91 Pool Svcs. - Misc., Scholarship Fund	5,868.89	8,889.00	-3,020.11	66.02 %
576.20.400.40.92 Pool Svcs. - Misc., Red Cross (pass through)	350.00	780.00	-430.00	44.87 %
576.20.400.40.94 Pool Svcs. - Misc., Other Service		400.00	-400.00	
576.20.400.40.95 Adult Free Passes		50.00	-50.00	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.400.40.96 Youth Free Passes	9.00	250.00	-241.00	3.60 %
576.20.400.40.98 Gift Certificates	322.00		322.00	
Total 576.20.400.40.90 Pool Svcs. - Miscellaneous Services	6,549.89	10,369.00	-3,819.11	63.17 %
Total 576.20.400.40.00 Pool Services	123,411.69	123,327.00	84.69	100.07 %
Total 576.20.400.00.00 Pool Expenditures	484,485.43	483,913.00	572.43	100.12 %
586.00.300.00.00 Sales Tax Paid	7,048.18	4,545.00	2,503.18	155.08 %
591.76.300.70.00 Debt Service Principle				
591.76.300.70.10 City Bridge Loan Principal	89,689.82	89,855.00	-165.18	99.82 %
591.76.300.70.20 Loans and Bonds Principal	47,872.83	48,214.00	-341.17	99.29 %
Total 591.76.300.70.00 Debt Service Principle	137,562.65	138,069.00	-506.35	99.63 %
592.76.300.80.00 Debt Service Interest				
592.76.300.80.10 City Bridge Loan Interest	11,524.98	11,360.00	164.98	101.45 %
592.76.300.80.20 Loans and Bonds Interest	8,692.17	8,351.00	341.17	104.09 %
Total 592.76.300.80.00 Debt Service Interest	20,217.15	19,711.00	506.15	102.57 %
595.76.300.00.00 Park Facility Improvements & New Construction (CIP)				
595.76.300.40.00 CIP Services		15,000.00	-15,000.00	
Total 595.76.300.00.00 Park Facility Improvements & New Construction (CIP)		15,000.00	-15,000.00	
597.00.300.00.00 Transfers Out				
597.00.300.00.10 Capital Improvement Fund	35,105.00	5,000.00	30,105.00	702.10 %
Total 597.00.300.00.00 Transfers Out	35,105.00	5,000.00	30,105.00	702.10 %
Unapplied Cash Bill Payment Expense	0.00		0.00	
Total Expenses	\$788,938.31	\$809,735.00	\$ -20,796.69	97.43 %
NET OPERATING INCOME	\$208,487.29	\$141,796.00	\$66,691.29	147.03 %
OTHER EXPENSES				
Ask My Accountant	143.50		143.50	
Transfer Activity				
CIP Transfers	-35,105.00		-35,105.00	
City Bridge Loan Principle	-89,689.82		-89,689.82	
Loans and Bonds Principle	-47,872.83		-47,872.83	
Total Transfer Activity	-172,667.65		-172,667.65	
Total Other Expenses	\$ -172,524.15	\$0.00	\$ -172,524.15	0.00%
NET OTHER INCOME	\$172,524.15	\$0.00	\$172,524.15	0.00%
NET INCOME	\$381,011.44	\$141,796.00	\$239,215.44	268.70 %

October 2017
Combined Excise Tax Return

603-151-833
TUKWILA POOL METROPOLITAN PARK DISTRICT

State Business and Occupation Section

Taxes

Line Code	Tax Classification	Gross Amount	Total Deductions	Taxable Amount	Rate	Tax Due
0004	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	30,585.77	30,585.77	0.00	0.0150	0.00
0002	Retailing	4,603.62	4,603.62	0.00	0.00471	0.00
		35,189.39	35,189.39	0.00		0.00

Deductions

Deduction Code	Tax Classification	Deduction Name	Amount
000499	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	Other	30,585.77
000299	Retailing	Other	4,603.62
			35,189.39

Explanations for Other Deductions

Deduction Code	Explanation
000499	499 Tax Exempt Non Enterprise Swimming Pool Lessons and Activities(WAC 45820189)
000299	299 Tax Exempt Non Enterprise Activities and Sales (WAC 45820189)

State Sales and Use Section

Taxes

Line Code	Tax Classification	Gross Amount	Total Deductions	Taxable Amount	Rate	Tax Due
0001	Retail Sales	4,603.62	0.00	4,603.62	0.0650	299.24
		4,603.62	0.00	4,603.62		299.24

Local Sales Section

Line Code	Location Code	Location Name	Taxable Amount	Rate	Tax Due
0045	1729	TUKWILA	4,603.62	0.0350	161.13
			4,603.62		161.13

Summary Section

	Amount
State Business and Occupation Tax Total	0.00
State Sales and Use Tax Total	299.24
Local and Regional Tax Total	161.13
Lodging Tax Total	0.00
Public Utilities Tax Total	0.00
E911 Tax Total	0.00
Other Tax Total	0.00
SubTotal	460.37
Less Total Credits	0.00
Total	460.37
Amount Paid	460.37
Balance	0.00

Additional Information

Confirmation Number	21969950	Date Printed	11/13/2017
Date and Time Submitted	11/13/2017 11:06:16 AM	Tax Registration Number	603-151-833
Payment Type	E-Check	Person Completing Return	Kristine Selleck
Total Amount Paid	460.37	Phone Number	(206)267-2350
Date To Transfer Payment	11/14/2017	E-Mail Address	accounting@tukwilapool.org
Person Authorizing Payment	Alan Dance		

This is a copy for your records.
Please DO NOT MAIL a copy to the Department of Revenue.



Tukwila Pool Metropolitan Park District

PROFIT AND LOSS

October 2017

	TOTAL	
	OCT 2017	JAN - OCT, 2017 (YTD)
INCOME		
311.10.00 Real and Personal Property Tax	276,789.41	770,037.00
313.11.00 Sales Tax Collected	447.09	6,311.60
341.70.00 Sales of Merchandise		
341.70.10 Taxable Merchandise	167.20	2,352.03
341.70.20 Untaxable Merchandise	255.00	2,646.26
Total 341.70.00 Sales of Merchandise	422.20	4,998.29
347.00.00 Cultural and Recreation		
347.30.10 Activity Fees - General Passes (Taxable)	1,025.54	16,370.50
347.30.20 Activity Fees - General Admissions (Taxable)	2,161.64	32,384.19
347.30.30 Activity Fees - Special Events (Taxable)	218.16	1,843.87
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)	6,580.70	60,810.87
347.60.20 Program Fees - Exercise Classes (Non-Taxable)	57.00	332.00
347.60.30 Program Fees - Lifeguard Classes (Non-Taxable)	25.00	880.00
347.90.00 Other Fees - pass through to Red Cross		105.00
Total 347.00.00 Cultural and Recreation	10,068.04	112,726.43
361.10.00 Interest and Other Earnings	399.92	4,120.96
362.00.00 Rents, Leases and Concessions		
362.40.10 Rentals - One-time, private events (Taxable)	820.63	7,071.33
362.40.20 Equipment and Locker Rentals - Taxable	210.45	985.96
362.40.30 Rentals - Multiple dates, contracted (Non-Taxable)	22,569.69	84,581.35
Total 362.00.00 Rents, Leases and Concessions	23,600.77	92,638.64
367.10.00 Contributions from Private Sources		
367.10.10 Cash Donations	17.00	468.00
Total 367.10.00 Contributions from Private Sources	17.00	468.00
369.00.00 Miscellaneous Income		
369.91.00 Other Miscellaneous Income		-362.43
369.91.10 Scholarship Funds Applied	1,120.75	5,868.89
369.91.30 Youth Free Passes Applied		9.00
369.91.40 Discounts Applied		-44.00
369.91.50 Gift Certificates		322.00
369.91.90 Deposit Over/Short	-28.37	5.22
Total 369.00.00 Miscellaneous Income	1,092.38	5,798.68
369.00.10 Unapplied Cash Payment Income	-11.00	53.27
395.10.00 Sale of Capitol Assets		272.73
Total Income	\$312,825.81	\$997,425.60
GROSS PROFIT	\$312,825.81	\$997,425.60
EXPENSES		
576.20.100.00.00 Board of Commissioners Expenditures		

	TOTAL	
	OCT 2017	JAN - OCT, 2017 (YTD)
576.20.100.10.00 BOC Stipend	1,140.00	4,446.00
576.20.100.30.20 BOC Supplies - Equipment		18.68
576.20.100.30.30 BOC Supplies - Meeting Food		102.07
576.20.100.40.20 BOC Services - Transcription		3,238.00
576.20.100.40.61 BOC Services - Development, Travel/Transportation	43.60	43.60
576.20.100.40.70 BOC Services - Notices & Ads		135.00
Total 576.20.100.00.00 Board of Commissioners Expenditures	1,183.60	7,983.35
576.20.200.00.00 Executive Expenditures		
576.20.200.10.10 Executive Salary & Wages	2,903.75	31,612.44
576.20.200.10.20 Executive Salary & Wages - Other Taxable Compensation (Benefits stipend)	435.57	4,510.70
576.20.200.40.11 Executive Services - Development, Travel/Transportation	37.85	37.85
576.20.200.40.12 Executive Services - Development, Tuition/Registration Fees	55.00	435.00
Total 576.20.200.00.00 Executive Expenditures	3,432.17	36,595.99
576.20.300.00.00 Shared Expenditures		
576.20.300.10.00 Shared Salary & Wages		
576.20.300.10.10 Bookkeeper Wages	689.70	8,818.95
Total 576.20.300.10.00 Shared Salary & Wages	689.70	8,818.95
576.20.300.30.00 Shared Supplies		
576.20.300.30.00 Office/Computer Supplies & Equipment		
576.20.300.30.11 Office Supplies (Consumables)	55.08	1,067.41
576.20.300.30.12 Printing & Copying Supplies (Consumables)	170.49	407.48
Total 576.20.300.30.00 Office/Computer Supplies & Equipment	225.57	1,474.89
576.20.300.30.13 Office Equipment (Non-Consumable)	18.85	300.12
576.20.300.30.14 Computer Equipment (Non-Consumable, Replacement)	96.74	780.91
Total 576.20.300.30.00 Shared Supplies	341.16	2,555.92
576.20.300.40.00 Shared Services		
576.20.300.40.10 IT/Computer Service	308.29	1,961.01
576.20.300.40.20 Legal Services	92.00	5,912.00
576.20.300.40.30 Communications		
576.20.300.40.32 Postage		49.00
576.20.300.40.33 Website & Email Hosting		1,157.00
576.20.300.40.34 Internet/VolP Phones	632.54	6,316.41
576.20.300.40.35 Software Programs (non-financial)	326.58	923.68
576.20.300.40.36 Advertising/Posting Fees		329.00
576.20.300.40.37 Printing & Copying Services		4,039.78
Total 576.20.300.40.30 Communications	959.12	12,814.87
576.20.300.40.40 Bank Charges	20.97	366.78
576.20.300.40.50 Payroll Service	311.50	4,475.99
576.20.300.40.60 Membership Dues		755.00
576.20.300.40.80 Risk Management Services		
576.20.300.40.81 Security & Fire Alarms	90.00	1,726.10
576.20.300.40.82 Pest Control		496.89
576.20.300.40.83 Insurance		13,170.00

	TOTAL	
	OCT 2017	JAN - OCT, 2017 (YTD)
576.20.300.40.84 Fingerprinting Services & Supplies/Background Checks	15.00	385.00
Total 576.20.300.40.80 Risk Management Services	105.00	15,777.99
576.20.300.40.90 Financial Services		
576.20.300.40.92 CPA	750.00	5,712.50
576.20.300.40.93 Financial Software Programs	75.00	150.00
Total 576.20.300.40.90 Financial Services	825.00	5,862.50
Total 576.20.300.40.00 Shared Services	2,621.88	47,926.14
576.20.300.50.00 Shared Intergovernmental Services		
576.20.300.50.40 Annual Permits		593.00
576.20.300.50.60 State Audit	46.55	46.55
Total 576.20.300.50.00 Shared Intergovernmental Services	46.55	639.55
Total 576.20.300.00.00 Shared Expenditures	3,699.29	59,940.56
576.20.400.00.00 Pool Expenditures		
576.20.400.10.00 Pool Salaries & Wages		
576.20.400.10.10 Pool S&W - Lifeguards	8,172.48	90,448.11
576.20.400.10.20 Pool S&W - Instructors	1,831.88	35,139.85
576.20.400.10.40 Pool S&W - Director of Aquatics Operations	5,416.66	36,878.16
576.20.400.10.50 Pool S&W - Assistant Aquatics Managers	6,429.36	65,736.01
576.20.400.10.60 Pool S&W - Front Desk	2,347.87	29,149.86
576.20.400.10.70 Pool S&W - Overtime	1,931.63	12,696.14
576.20.400.10.80 Pool S&W - Other Taxable Compensation (Benefits Stipend)	2,003.18	15,558.69
576.20.400.10.90 Miscellaneous Payroll expense (Garnishment, etc.)		37.34
Total 576.20.400.10.00 Pool Salaries & Wages	28,133.06	285,644.16
576.20.400.20.00 Pool Personnel Benefits		
576.20.400.20.11 Pool Benefits - FICA	2,547.59	25,724.74
576.20.400.20.12 Pool Benefits - WA Unemployment	1,043.33	10,923.41
576.20.400.20.13 Pool Benefits - L & I	845.09	8,743.95
Total 576.20.400.20.00 Pool Personnel Benefits	4,436.01	45,392.10
576.20.400.30.00 Pool Supplies		
576.20.400.30.10 Pool Supplies - Program Supplies and Equipment		
576.20.400.30.11 Pool Supplies - Program, Exercise Classes		139.80
576.20.400.30.12 Pool Supplies - Program, Swim Classes/Instruction		412.20
576.20.400.30.13 Pool Supplies - Program, Special Events	297.84	2,258.53
576.20.400.30.14 Pool Supplies - Program, Staff Uniforms	584.02	1,807.39
576.20.400.30.15 Pool Supplies - Program, Safety Equipment	233.49	2,925.93
576.20.400.30.16 Pool Supplies - Program, Lifeguard Class		156.44
576.20.400.30.17 Pool Supplies - Program, Drop In/Open Swim		243.22
Total 576.20.400.30.10 Pool Supplies - Program Supplies and Equipment	1,115.35	7,943.51
576.20.400.30.20 Pool Supplies - Maintenance and Repairs Supplies		
576.20.400.30.21 Pool Supplies - Maint., Pool Chemicals	70.90	9,278.65
576.20.400.30.22 Pool Supplies - Maint., Janitorial	1,260.70	7,734.74

	TOTAL	
	OCT 2017	JAN - OCT, 2017 (YTD)
576.20.400.30.23 Pool Supplies - Maint., Tools and Equipment	217.26	1,083.98
576.20.400.30.24 Pool Supplies - Maint., Groundskeeping/Landscaping		693.35
Total 576.20.400.30.20 Pool Supplies - Maintenance and Repairs Supplies	1,548.86	18,790.72
576.20.400.30.30 Pool Supplies - Resale Inventory	278.96	3,019.40
576.20.400.30.40 Pool Supplies - Miscellaneous		283.85
Total 576.20.400.30.00 Pool Supplies	2,943.17	30,037.48
576.20.400.40.00 Pool Services		
576.20.400.40.10 Pool Svcs. - Transaction Services/Merchant Fees	751.06	6,367.14
576.20.400.40.30 Pool Svcs. - Advertising & Promotion		
576.20.400.40.31 Pool Svcs. - Graphic Design (A&P, Material Development)		780.00
576.20.400.40.32 Pool Svcs. - A&P, Printing & Copying		2,379.33
576.20.400.40.33 Pool Svcs. - Ads/Postings	3.00	228.00
576.20.400.40.34 Promotional Giveaways		26.03
576.20.400.40.35 Outreach Marketing Services		600.00
Total 576.20.400.40.30 Pool Svcs. - Advertising & Promotion	3.00	4,013.36
576.20.400.40.40 Pool Svcs. - Staff Development		
576.20.400.40.42 Pool Svcs. - Staff Dev., Tuition/Registration Fees	279.00	1,498.08
Total 576.20.400.40.40 Pool Svcs. - Staff Development	279.00	1,498.08
576.20.400.40.60 Pool Svcs. - Utilities		
576.20.400.40.61 Pool Svcs. - Utilities, Electrical	2,455.42	14,549.41
576.20.400.40.62 Pool Svcs. - Utilities, Gas	2,514.49	40,264.35
576.20.400.40.63 Pool Svcs. - Utilities, Water		5,125.38
576.20.400.40.64 Pool Svcs. - Utilities, Sewer	57.00	1,072.46
Total 576.20.400.40.60 Pool Svcs. - Utilities	5,026.91	61,011.60
576.20.400.40.70 Pool Svcs. - Repairs and Maintenance Services		
576.20.400.40.72 Pool Svcs. - Repairs & Maint., Facility		31,468.23
576.20.400.40.73 Pool Svcs. - Repairs & Maint., Equipment	794.00	12,482.35
Total 576.20.400.40.70 Pool Svcs. - Repairs and Maintenance Services	794.00	43,950.58
576.20.400.40.80 Pool Svcs. - Travel (Mileage, Ferries, Parking, Gas, etc.)		21.04
576.20.400.40.90 Pool Svcs. - Miscellaneous Services		
576.20.400.40.91 Pool Svcs. - Misc., Scholarship Fund	1,120.75	5,868.89
576.20.400.40.92 Pool Svcs. - Misc., Red Cross (pass through)	70.00	350.00
576.20.400.40.96 Youth Free Passes		9.00
576.20.400.40.98 Gift Certificates		322.00
Total 576.20.400.40.90 Pool Svcs. - Miscellaneous Services	1,190.75	6,549.89
Total 576.20.400.40.00 Pool Services	8,044.72	123,411.69
Total 576.20.400.00.00 Pool Expenditures	43,556.96	484,485.43
586.00.300.00.00 Sales Tax Paid	570.62	7,048.18
591.76.300.70.00 Debt Service Principle		
591.76.300.70.10 City Bridge Loan Principal	9,037.85	89,689.82

	TOTAL	
	OCT 2017	JAN - OCT, 2017 (YTD)
591.76.300.70.20 Loans and Bonds Principal		47,872.83
Total 591.76.300.70.00 Debt Service Principle	9,037.85	137,562.65
592.76.300.80.00 Debt Service Interest		
592.76.300.80.10 City Bridge Loan Interest	1,083.63	11,524.98
592.76.300.80.20 Loans and Bonds Interest		8,692.17
Total 592.76.300.80.00 Debt Service Interest	1,083.63	20,217.15
597.00.300.00.00 Transfers Out		
597.00.300.00.10 Capital Improvement Fund		35,105.00
Total 597.00.300.00.00 Transfers Out		35,105.00
Unapplied Cash Bill Payment Expense		0.00
Total Expenses	\$62,564.12	\$788,938.31
NET OPERATING INCOME	\$250,261.69	\$208,487.29
OTHER EXPENSES		
Ask My Accountant		143.50
Transfer Activity		
CIP Transfers		-35,105.00
City Bridge Loan Principle	-9,037.85	-89,689.82
Loans and Bonds Principle		-47,872.83
Total Transfer Activity	-9,037.85	-172,667.65
Total Other Expenses	\$ -9,037.85	\$ -172,524.15
NET OTHER INCOME	\$9,037.85	\$172,524.15
NET INCOME	\$259,299.54	\$381,011.44

Run On 11/01/2017 02:24 PM

Run By TPMPD Bookkeeper

From 10/01/2017 12:00 AM

To 10/31/2017 11:59 PM

Payment Types Scholarship, Youth Free Pass, Gift Certificates

Scholarship/Passes/Gift Certificates Funds Applied Month Summary

Receipt #	Date	Time	Activity	Res. Facility	Scholarship	Youth Free Pass	Gift Certificates	Total
1. 7210067	10/31/2017	09:09 AM	Shark 2	N/A	\$34.00	\$0.00	\$0.00	\$34.00
2. 7210012	10/31/2017	09:03 AM	Shark 1	N/A	\$0.00	\$0.00	\$0.00	\$0.00
3. 7210002	10/31/2017	09:02 AM	Shark 1	N/A	\$0.00	\$0.00	\$0.00	\$0.00
4. 7207111	10/30/2017	04:42 PM	Shark 2	N/A	\$44.00	\$0.00	\$0.00	\$44.00
5. 7207087	10/30/2017	04:37 PM	Shark 2	N/A	\$16.50	\$0.00	\$0.00	\$16.50
6. 7094489	10/09/2017	02:03 PM	Parent Tot Swim Class	N/A	\$22.00	\$0.00	\$0.00	\$22.00
7. 7094479	10/09/2017	02:02 PM	Shark 3	N/A	\$88.00	\$0.00	\$0.00	\$88.00
8. 7092869	10/09/2017	11:12 AM	Shark 3	N/A	\$49.50	\$0.00	\$0.00	\$49.50
9. 7092828	10/09/2017	11:10 AM	Shark 1	N/A	\$44.00	\$0.00	\$0.00	\$44.00
10. 7092778	10/09/2017	11:06 AM	Minnow 3	N/A	\$170.50	\$0.00	\$0.00	\$170.50
11. 7092755	10/09/2017	11:04 AM	Shark 3	N/A	\$33.00	\$0.00	\$0.00	\$33.00
12. 7092747	10/09/2017	11:03 AM	Shark 3	N/A	\$66.00	\$0.00	\$0.00	\$66.00
13. 7092713	10/09/2017	11:00 AM	Shark 3	N/A	\$44.00	\$0.00	\$0.00	\$44.00
14. 7092686	10/09/2017	10:58 AM	Super Strokes	N/A	\$22.00	\$0.00	\$0.00	\$22.00
15. 7092665	10/09/2017	10:56 AM	Minnow 1	N/A	\$88.00	\$0.00	\$0.00	\$88.00
16. 7092642	10/09/2017	10:53 AM	Minnow 1	N/A	\$49.50	\$0.00	\$0.00	\$49.50
17. 7092612	10/09/2017	10:49 AM	Shark 2	N/A	\$16.50	\$0.00	\$0.00	\$16.50
18. 7092594	10/09/2017	10:46 AM	Super Strokes	N/A	\$44.00	\$0.00	\$0.00	\$44.00
19. 7092589	10/09/2017	10:45 AM	Shark 1	N/A	\$74.25	\$0.00	\$0.00	\$74.25
20. 7092484	10/09/2017	10:33 AM	Shark 1	N/A	\$50.00	\$0.00	\$0.00	\$50.00
21. 7092467	10/09/2017	10:30 AM	Minnow 1	N/A	\$99.00	\$0.00	\$0.00	\$99.00
22. 7068263	10/04/2017	02:27 PM	Shark 1	N/A	\$22.00	\$0.00	\$0.00	\$22.00
23. 7063699	10/03/2017	06:30 PM	Shark 2	N/A	\$44.00	\$0.00	\$0.00	\$44.00
					\$1,120.75	\$0.00	\$0.00	\$1,120.75
Totals for Scholarship/Passes/Gift Certificates Funds Applied Month Summary								
					\$1,120.75	\$0.00	\$0.00	\$1,120.75



Tukwila Pool Metropolitan Park District

TRANSACTION DETAIL CREDIT CARD ACCOUNTS

October 2017

DATE	NAME	MEMO/DESCRIPTION	AMOUNT
Tukwila Pool MPD (Reconcile) - 2794			
213.12 US Bank Michelle CC - 7436			
10/05/2017	Costco Wholesale	3rd Saturday Event Supplies - Forks (\$12.31)	214.76
		Resale Inventory: Fruit/Nut Bars, Trail Mix, Water, Gatorade, Vitamin Water (\$202.45)	
10/06/2017	Adobe	Monthly Subscription Acrobat Pro	16.49
10/06/2017	Amazon.com	Midland GXT1000VP4 36 Mile JIS4 Waterproof 50-Channel FRS/GMRS Two Way Radio (6 Pack)	202.70
10/06/2017	Amazon.com	Assurant 360 Protection Plan for Two-Way Radios (6 Pack)	30.79
10/06/2017	Target	3rd Saturday Event Date: 10/21/2017 (Pumpkin Plunge) Party Favors	4.40
10/09/2017	When To Work, Inc.	Online Scheduling subscription for 12 months expires on 12/08/2018	200.00
10/09/2017		Certification fees for Lifeguarding Class	70.00
10/10/2017	City of Tukwila - Police Department	Service Date: 10/10/2017 Fingerprints - Residential (Huai Vung)	5.00
10/10/2017	City of Tukwila - Police Department	Service Date: 10/10/2017 Fingerprints - Non-Residential (Dallas Black)	10.00
10/11/2017	Microsoft	Microsoft Office 365 Home Annual Subscription	110.09
10/12/2017	Spectrum Aquatics	Crank Handle	217.26
10/12/2017	Rush Order Tees	Polo Shirts, T-Shirts for staff uniforms	584.02
10/13/2017	Walmart	3rd Saturday Event Date: 10/21/2017 (Pumpkin Plunge) Paint, Party Supplies	12.18
10/13/2017	Dollar Tree Stores, Inc.	3rd Saturday Event Date: 10/21/2017 (Pumpkin Plunge) Decorations, Markers, Loot Bags	21.98
10/13/2017	Goodwill	3rd Saturday Event Date: 10/21/2017 (Pumpkin Plunge) Halloween Decor	6.53
10/15/2017	Costco Wholesale	3rd Saturday Event Date: 10/21/2017 (Pumpkin Plunge) Halloween Candy	44.47
10/18/2017	Swim Outlet	Resale Inventory: Goggles	76.51
10/18/2017	Costco Wholesale	3rd Saturday Event Date: 10/21/2017 (Pumpkin Plunge) Snack foods, cups, forks	61.34
10/18/2017	Target	3rd Saturday Event Date: 10/21/2017 (Pumpkin Plunge) Paint, Costume Makeup, Glue Stick	37.58
10/19/2017	Office Depot	HP 55A, Black Original Toner - Cartridge (CE255A)	170.49
10/20/2017	Walmart	3rd Saturday Event Date: 10/21/2017 (Pumpkin Plunge) Tang, pumpkin decor	26.92
10/20/2017	Costco Wholesale	3rd Saturday Event Date: 10/21/2017 (Pumpkin Plunge) fruit, cake	42.53
10/26/2017	Amazon.com	Ergonomic wired keyboard, mouse	14.29
10/29/2017	Lowe's	Dryer Vent cleaner, corded blower, multi reach stick vac, 2 year warranty	352.70
10/30/2017	Walmart	Event Date: 10/31/2017 (Halloween) Decor and Treats	27.60
10/31/2017	Bruceskis	Lunch at Dupont training	43.60
10/31/2017	Indeed, Inc.	October 2017 Resume Contacts on Indeed.com	3.00
Total for 213.12 US Bank Michelle CC - 7436			\$2,607.23
213.13 US Bank Richard CC - 6555			
10/19/2017	Office Depot	Hanging folders, sharpies, portfolios, pencils	55.08
10/28/2017	RE-PC	24 inch wide LCD Monitor	82.45
10/30/2017	Association of Washington Cities (AWC)	Washington Paid Sick Leave Webinar registration for Richard Rabe	55.00
Total for 213.13 US Bank Richard CC - 6555			\$192.53
Total for Tukwila Pool MPD (Reconcile) - 2794			\$2,799.76

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Michelle Simpson, Director

DATE: December 11, 2017

SUBJECT: **November Pool Operations Report**

STAFF UPDATES: Lifeguard in-service was held right after the event where we practiced CPR and water rescues. The staff were assigned a skill to teach to their peers. We have a few new swim instructors training this month to help get ready for the new year. We also have 1 new lifeguard that will help with hours after school and weekends.

We will be holding some swim instructor trainings over the Christmas break when we don't have lessons for 2 weeks. I am super excited about having this time to focus on training.

PROGRAM REPORT

Swim Lessons- This November we had 179 people in swim lessons!! Last year in November they had 128 people. We started registration for November lessons on October 30th, so keep that in mind when looking at the income report.

Turkey Races event was awesome! We had 54 come this year verses last year they had only 28. We are excited about the up coming event on December 16th.

Facility Update

-We had a power outage due to weather on November 13th (during the last board meeting). We didn't have any emergency lights working, so we are going to replace those batteries during our "Done in a Day" on December 16th. We will also focus on some outside landscaping, sprucing up flower beds, the parking lot, etc.

Future important dates:

-December 16th- TPAC held at the pool; Done in a Day right after TPAC from 9:30am-ish to 12 noon (bring a holiday breakfast/finger food to share); Event 1-3pm

-*Christmas Eve and Christmas Day we will be closed as well as *New Year's Eve.

*Christmas Eve and New Year's Eve we close at 1pm, but this falls on a Sunday this year so operations decided that it wasn't worth it to bring staff in for just 2 hours 11am-1pm.

ATTACHMENTS

1. Operational Comparison Report
2. Rec 1 Revenue report
3. Rec 1 Membership Check-In report
4. Rec 1 Point of Sale report



Revenue Report for December 2017 TPMPD Board Meeting

October & November Monthly Comparison

Category	October 2016	October 2017	November 2016	November 2017
Merchandise Sales (Taxable)	\$ 187.71	\$ 167.20	\$ 85.16	\$ 185.87
Merchandise Sales (Non-Taxable)	\$ 137.75	\$ 255.00	\$ 86.00	\$ 158.00
Pass Sales	\$ 2,067.54	\$ 1,025.54	\$ 1,166.24	\$ 1,952.69
Lifeguard Classes	\$ -	\$ 25.00	\$ -	\$ -
Other Fees (Red Cross Pass Thru)	\$ -	\$ -	\$ -	\$ -
Facility Rental (short-term)	\$ 199.10	\$ 820.63	\$ 309.96	\$ 506.42
Equipment (Locker) Rental	\$ -	\$ 210.45	\$ 18.26	\$ -
Facility Rental (long-term)	\$ 10,925.00	\$ 22,569.69	\$ 656.50	\$ 3,862.00
Cash Donations	\$ -	\$ 17.00	\$ 98.00	\$ 65.00
Other Misc. Revenue	\$ -	\$ (39.37)		\$ (3.66)
General Admission	\$ 1,752.27	\$ 2,161.64	\$ 1,787.78	\$ 2,103.41
Special Events	\$ 307.40	\$ 218.16	\$ 84.94	\$ 163.59
Swim Classes/Instruction	\$ 3,186.63	\$ 6,580.70	\$ 3,188.50	\$ 4,600.31
Exercise Classes	\$ 25.00	\$ 57.00	\$ 25.00	\$ 10.00
Sales of Capital Assets	\$ -	\$ -	\$ -	\$ -
Scholarship Usage	\$ 1,732.87	\$ 1,120.75	\$ -	\$ 313.53
Free Pass Usage	\$ -	\$ -	\$ -	\$ -
Gift Certificate Usage	\$ -	\$ -	\$ -	\$ -
Tax	\$ 423.48	\$ 447.09	\$ 336.40	\$ 490.58
Total:	\$ 20,944.75	\$ 35,636.48	\$ 7,842.74	\$ 14,407.74

General Ledger Summary

GL Type	GL Code	Cash	Check	Credit/Debit	GL Debit	GL Credit	GL Net
1. Revenue	341.70.10: Sale of Merchandise (Taxed)	\$107.92	\$0.00	\$77.95	\$0.00	\$185.87	(\$185.87)
2. Revenue	341.70.20: Sale of Merchandise (Untaxed)	\$120.50	\$0.00	\$37.50	\$0.00	\$158.00	(\$158.00)
3. Revenue	347.30.10: Pass Sales	\$168.19	\$135.45	\$1649.05	\$0.00	\$1,952.69	(\$1,952.69)
4. Revenue	362.40.10: Facility Rentals-Short Term	\$0.05	\$0.00	\$506.37	\$0.00	\$506.42	(\$506.42)
5. Revenue	362.40.30: Facility Rentals (Long-Term/Contracted) Non-Taxable	\$22.00	\$594.00	\$3246.00	\$0.00	\$3,862.00	(\$3,862.00)
6. Revenue	367.10.10: Cash Donations	\$15.00	\$0.00	\$50.00	\$5.00	\$70.00	(\$65.00)
7. Revenue	374.30.20: General Admission	\$1621.52	\$0.00	\$481.89	\$0.00	\$2,103.41	(\$2,103.41)
8. Revenue	374.30.20: Special Events	\$111.79	\$0.00	\$51.80	\$0.00	\$163.59	(\$163.59)
9. Revenue	374.60.10: Swim Classes and Instruction	\$731.00	\$116.50	\$3752.80	\$71.50	\$4,803.00	(\$4,731.50)
10. Revenue	374.60.20: Exercise Classes	\$10.00	\$0.00	\$0.00	\$0.00	\$10.00	(\$10.00)
11. Liability	369.00.10: Account Credit	\$0.00	\$0.00	\$0.00	\$131.20	\$0.00	\$131.20
12. Liability	386.11.00: Tax	\$200.34	\$13.55	\$276.69	\$0.00	\$490.58	(\$490.58)
13. Asset	111.10: Deposit Account	\$0.00	\$0.00	\$0.00	\$14,174.36	\$76.50	\$14,097.86
		\$3,108.31	\$859.50	\$10,130.05	\$14,382.06	\$14,382.06	\$0.00
Totals for General Ledger Summary							
		\$3,108.31	\$859.50	\$10,130.05	\$14,382.06	\$14,382.06	\$0.00

Run On 12/03/2017 05:36 PM

Run By TPMPD Bookkeeper

From 11/01/2017 12:00 AM

To 11/30/2017 11:59 PM

Check-In Summary by Membership

Membership Name	Total Check-Ins
1. 1 Month Memberships 1 Month Adult	9
2. 1 Month Memberships 1 Month Family (2 Adults & Children)	4
3. 1 Month Memberships 1 Month Youth/Veteran/Senior	50
4. 10 Visit Memberships 10x Adult	52
5. 10 Visit Memberships 10x Youth/Veteran/Senior	181
6. 10 Visit Memberships Adult Resident	9
7. 10 Visit Memberships Youth/Veteran/Senior Resident	1
8. 3 Month Memberships 3 Month Adult	24
9. 3 Month Memberships 3 Month Youth/Vet/Senior	81
10. Annual Memberships 1 Year Adult	34
11. Annual Memberships 1 Year Youth/Vet/Senior	245
12. Annual Memberships Employee Family Pass	16
13. Annual Memberships Youth/Senior Non-Resident	9
14. Annual Memberships Youth/Senior Resident	2
15. Exercise Pass 10 Visit 10x Exercise Veteran/Senior	19
16. Legacy Memberships Punch Passes	4
	740
Totals for Check-In Summary by Membership	
	740

Run On 12/03/2017 05:37 PM

Run By TPMPD Bookkeeper

From 11/01/2017 12:00 AM

To 11/30/2017 11:59 PM

POS Summary Report

Item Description	Quantity	Total
1. POS Item: Adult (18-54) NON-Resident	145	\$527.44
2. POS Item: Adult (18-54) Resident	98	\$356.50
3. POS Item: Corn Nuts	22	\$33.00
4. POS Item: Fruit Strip- staff	5	\$1.25
5. POS Item: Gatorade	19	\$25.89
6. POS Item: Gatorade - staff	4	\$2.72
7. POS Item: Late Night NON-Resident	7	\$12.73
8. POS Item: Late Night Resident	41	\$74.55
9. POS Item: Meat Stick	14	\$21.00
10. POS Item: Meat Stick - staff	6	\$4.50
11. POS Item: NO SCHOOL COME TO THE POOL! Early Release We	2	\$5.45
12. POS Item: NO SCHOOL COME TO THE POOL! School Holiday	21	\$38.16
13. POS Item: Non-Scholarship Donation	65	\$65.00
14. POS Item: Nuts	15	\$11.25
15. POS Item: Nuts - staff	24	\$12.00
16. POS Item: Private Swim Lessons - Resident	1	\$30.00
17. POS Item: Scholarship 5	0	\$0.00
18. POS Item: Senior (55+) NON-Resident	61	\$166.52
19. POS Item: Senior (55+) Resident	120	\$327.52
20. POS Item: Senior Exercise (55+) NON-Resident	1	\$5.00
21. POS Item: Senior Exercise (55+) Resident	1	\$5.00
22. POS Item: Shower	39	\$70.98
23. POS Item: Special Events NON-Resident	19	\$51.80
24. POS Item: Special Events Resident	41	\$111.79
25. POS Item: Swim cap, silicone	3	\$27.27
26. POS Item: Swim Diaper	1	\$1.82
27. POS Item: Swim Goggles	17	\$108.15
28. POS Item: Tiger Bar	13	\$13.00
29. POS Item: Tiger Bar - staff	2	\$1.00
30. POS Item: Trail Mix	12	\$18.00
31. POS Item: Trail Mix - staff	12	\$9.00
32. POS Item: Veteran NON-Resident	3	\$8.19
33. POS Item: Vitamin Water	6	\$10.92
34. POS Item: Vitamin Water - staff	10	\$9.10
35. POS Item: Water	23	\$23.00
36. POS Item: Water - staff	22	\$11.00
37. POS Item: Youth (3-17) NON-Resident	49	\$133.62
38. POS Item: Youth (3-17) Resident	140	\$381.75
39. POS Item: Youth Free Pass (3-17)	4	\$0.00
	1088	\$2,715.87
Totals for POS Summary Report		
	1088	\$2,715.87

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board of Commissioners
FROM: Richard J. Rabe, District Administrator
DATE: December 11, 2017
SUBJECT: District Administrator's Report

1. The new section of the Employee Handbook caused by the new Washington Paid Sick Leave Law (WPSL) will be included as a separate handout at tonight's meeting. I will not insert it as a new section in the Handbook until after it has been voted upon, because it would dramatically alter the page numbering and section numbering. Hopefully, we can anticipate a completed Employee Handbook at the January meeting.
2. The \$55 reimbursement for the AWC webinar has been received from WCIA.
3. Hazel Gantz at the King County Assessor's office has not cited any deficiencies in the submission of Resolution 2017-06, which is a good sign that it conforms properly and will move along as expected.
4. The BARS training in Renton on November 29th was highly successful. Duane Walz gave a presentation demonstrating the prototype LGFRS website <https://portaltest.sao.wa.gov/LGCSReporting/Home/Dashboard>. Some new BARS codes were added this year, which is normal, but none of them pertain to us.
5. We heard from Brandi Breaux, our SAO auditor, on Nov. 28th. She noted some additional questions, which were answered by the Audit Response Team (ART) (my coinage), consisting of myself, Kristine Selleck, Michelle and Vanessa, and with input from our CPA Alan Dance. Brandi said she will contact us again soon with her plans for moving forward with the audit.
6. The Finance Committee is scheduled to meet on December 13th, in the breakroom.
7. To our new commissioner – if you are taking the stipend, please remember to come by the pool to fill out or drop off your W-9 forms. Aaron will also need to complete his OPMA and PRA training by March 31st.
8. We are looking into purchasing UPC back-up batteries for the PCs and the server. We may be able to move some funds around to accomplish half of the approximately \$325 purchase before Jan. 1st, and the rest next year.
9. I'm meeting with the "super fund-raiser" from Action Tukwila over breakfast on Saturday, and plan to stop by the Winter Fiesta event afterward.
10. While doing research at home, I noticed that the organization United States Master Swimming (USMS) will have grant funds available in 2018 for swimming lesson scholarships. Their application window is from May to July.
11. MRSC is conducting a webinar on December 14th that should prove to be a highly beneficial training opportunity, covering "MRSC Rosters" a database of public and private agencies that make a wide range of information available to other member agencies. For details go to: <https://mrscrosters.org/>

NOTHING FOLLOWS

TPAC Report



vote!

STATE OF WASHINGTON)
) SS.
COUNTY OF KING)

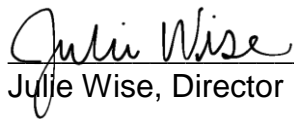
This is to certify that on November 7, 2017, there was held a general election in the Tukwila Pool Metropolitan Park District, King County, Washington, for the nomination of candidates;

That the results of the election were duly canvassed by the King County Canvassing Board on November 28, 2017, and the results of said canvass are as follows:

Commissioner Position No. 5

Ivan Cockrum	586	23.00%	
Aaron Shipman	1,947	76.41%	Elected
Write-in	15	0.59%	

Dated at Renton, King County, Washington, this 30th day of November 2017.


Julie Wise, Director

State of Washington



King County

Certificate of Election

The Director of Elections in and for King County, Washington
does hereby certify that an election was held in King County on the 7th day of November, 2017, and

Aaron Shipman

was elected to the office of

**Tukwila Pool Metropolitan Park District
Commissioner Position No. 5**

as appears in the official records of King County now on file and of record in this office for a short and full term.

IN WITNESS THEREFORE, I have hereunto set my hand and affixed the
official seal of King County this 4th day of December, 2017.



Julie Wise

Director, King County Elections



CERTIFICATE OF APPOINTMENT

STATE OF WASHINGTON)
) ss.
KING COUNTY _____)

The undersigned officers of the Tukwila Pool Metropolitan Park District do
(Commission, Council, or Board Making Appointment)
hereby appoint _____ of _____
(Person Appointed) (Address)
to the office of Commissioner of the Tukwila Pool MPD. The term for this position
(Office and Position)
will expire on _____.

Signed this _____ day of _____, 20____

(Signature)

(Signature) (Printed Name, Title)

(Signature) (Printed Name, Title)

OATH OF OFFICE

STATE OF WASHINGTON)
) ss.
KING COUNTY _____)

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

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

(Signature) (Printed Name)

Subscribed and sworn before me this _____ day of _____, 20____

(Signature) (Printed Name, Title of Swearing Officer)



OATH OF OFFICE

State of Washington Date:

County of King Date:

**I, Aaron Shipman, having been duly elected to the office of
Tukwila Pool Metropolitan Park District
Board of Commissioners Position No. 5**

Do solemnly swear (or affirm) that I will faithfully and impartially discharge the duties of this office as prescribed by law and to the best of my ability, and that I will support and maintain the Constitution of the State of Washington and the United States of America.

Signature –

Subscribed and sworn before me

This 11th day of December, 2017

Signature of Acknowledging Official

Public Hearing - 2018 Budget

INFORMATIONAL MEMORANDUM

TUKWILA POOL METROPOLITAN PARK DISTRICT

TO: Board of Commissioners

FROM: Finance Committee

DATE: December 7, 2017

SUBJECT: 2018 Proposed Budget

Finance Committee Members:

Ellen Gengler, Commissioner, President of the Finance Committee

Vanessa Zaputil, Commissioner

Michelle Simpson, Director of Aquatics Operations

Richard Rabe, District Administrator

Kristine Selleck, Bookkeeper of the TPMPD

OVERVIEW: Attached is the final, proposed, draft of the 2018 budget as recommended by the TPMPD Finance Committee. From a revenue perspective, the budget reflects the levy amount indicated by King County, as well as conservative but continuing growth in programming revenue. The proposed expenses are based on actual, as well as forecasted expenditures which were guided by the operations of the TPMPD as represented by the Director of Aquatic Operations. The TPMPD District Administrator was hired just as the budget process was starting, so district expenditures were guided by historic trends, with emphasis on training.

REVIEW PROCESS: This proposed budget was vetted by the Tukwila Pool Advisory Committee (TPAC) and was presented in its initial draft to the Commissioners for input and feedback. In addition, the Finance Committee held open meetings during the budgeting process, and was able to benefit from comments by the general public.

RECOMMENDATIONS: The Committee respectfully requests that the BOC review and pass the enclosed 2018 Proposed Budget.

Tukwila Pool Metropolitan Park District

Resolution No. 2017-07

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA METROPOLITAN PARK DISTRICT, ADOPTING THE ANNUAL BUDGET OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT FOR THE FISCAL YEAR 2018.

WHEREAS, the TPMPD Budget Committee submitted to the Board of Commissioners a budget and estimate of monies required to meet public expenses for the Tukwila Pool Metropolitan Park District for the year 2018; and

WHEREAS, a public hearing on the proposed budget was advertised and held on December 11, 2017;

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

Section 1. The Board of Commissioners of the Tukwila Pool Metropolitan Park District hereby adopts the 2018 Tukwila Pool Metropolitan Park District Budget, incorporated by this reference as if fully set forth herein.

Section 2. The total of the estimated revenues and appropriations for the Tukwila Pool Metropolitan Park District is \$1,472,717.

Section 3. A complete copy of the final budget for 2018, as adopted, together with a copy of this adopting resolution, shall be transmitted by the City Clerk to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

PASSED BY THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT at a Regular Meeting thereof this 11th day of December, 2017.

ATTEST / AUTHENTICATED:

Christine Neuffer, Clerk of the Board

Jeri Frangello-Anderson, President,
Board of Commissioners

APPROVED AS TO FORM BY:

Passed by the Commission: _____

Resolution Number: 2017-07

Snure Law Office, PWSC, Commission Attorney

Attachment: 2018 Tukwila Pool Metropolitan Park District Budget

Tukwila Pool Metropolitan Park District
Budget 2018 **DRAFT**

	A	B	C	E	F	G	H	K	L
	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	Projection for 2017: December 2016 - November 2017 Actuals *	2018 Proposed	2018 Proposed new figure for Draft Updates
1	Unrestricted Opening Balance	308.80.00		198,375.00	198,389.00	238,546.00	271,557.67	288,491.29	
3	Revenues								
4	General Property Tax								
5	Real and Personal Property Tax	311.10.00	Based on estimates provided by King County	790,492.00	795,676.52	862,277.00	862,277.00	918,571.00	
6			Total 311 General Property Tax	790,492.00	795,676.52	862,277.00	862,277.00	918,571.00	
7	Local Retail Sales & Use Taxes								
8	Sales Tax Collected	313.11.00	10% of Taxable sales	5,738.00	6,108.63	5,453.00	7,211.33	7,555.00	
9			Total 313 Local Retail Tax	5,738.00	6,108.63	5,453.00	7,211.33	7,555.00	
10	Merchandise								
11	Taxed Merchandise Taxable	341.70.10	Gatorade, goggles, swim caps, shirts, etc.	1,700.00	2,390.84	3,000.00	2,770.26	3,000.00	
12	Untaxed Merchandise Non-taxable	341.70.20	all consumable products sold (except Vitamin Water and Gatorade)	700.00	1,332.36	1,900.00	2,918.48	2,000.00	
13			Total 341 Merchandise	2,400.00	3,723.20	4,900.00	5,688.74	5,000.00	
14	Cultural and Recreation								
15	Activity Fees (General Passes) Taxable	347.30.10		20,400.00	23,641.12	22,500.00	20,357.38	24,200.00	
16	Activity Fees (General Admissions) Taxable	347.30.20		31,200.00	29,895.49	27,000.00	36,313.73	38,500.00	
17	Activity Fees (Special Events) Taxable	347.30.30		1,800.00	1,314.61	1,600.00	2,092.40	2,200.00	
	Program Fees (Swim Classes) Non-taxable	347.60.10	2016 Budget did not take scholarships into account. 2018 \$10,000 scholarships for Tukwila residents, \$10,000 grant total= \$20,000 scholarship	80,000.00	61,278.50	93,000.00	67,200.68	60,000.00	
18									
19	Program Fees (Exercise Classes) Non-taxable	347.60.20		1,500.00	330.89	800.00	348.00	300.00	
20	Program Fees (Lifeguard Classes) Non-taxable	347.60.30		1,000.00	-	1,000.00	880.00	1,250.00	
	Other Fees (pass through to Red Cross) Non-taxable	347.90.00	Income from patrons paying for lifeguard class cert fee is included with total fee.	200.00	100.00	300.00	105.00	350.00	
21			*2018 estimated 10 patrons x \$35=\$350						
22			Total 347 Cultural and Recreation	136,100.00	116,560.61	146,200.00	127,297.19	126,800.00	
23	Interest								
24	Interest Earnings	361.10.00		850.00	2,564.03	2,500.00	4,723.65	4,500.00	
25			Total 361 Interest	850.00	2,564.03	2,500.00	4,723.65	4,500.00	
26	Rents, Leases and Concessions								
27	Rentals (Short-Term, One Time) Taxable	362.40.10	Provide customer information	3,600.00	5,049.92	3,000.00	7,577.75	7,150.00	
28	Equipment and Locker Rentals - Taxable	362.40.20		1,000.00	328.76	1,200.00	985.96	500.00	
	Rentals (Long-Term/Contracted) Non-taxable	362.40.30	CAA T \$35,917.75; Kennedy \$19400; Foster \$2100; Synchro \$4200; Alaska \$1000; Tukwila camps \$2900; Kayak \$10,500, Tukwila Parks and Rec \$2,800; Seattle Gospel Union \$500 =-\$76,600	42,000.00	54,186.00	50,000.00	91,243.35	83,950.00	
29			Total 362 Rents, Leases and Concessions	46,600.00	59,564.68	54,200.00	99,807.06	91,600.00	
30									

	A	B	C	E	F	G	H	K	L
	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	Projection for 2017: December 2016 - November 2017 Actuals *	2018 Proposed	2018 Proposed new figure for Draft Updates
1	Contributions from Private Sources								
31	Cash Donations Non-taxable	367.10.10	Not tax deductible	250.00	190.00	250.00	625.00	200.00	
32	Gifts In-Kind Non-taxable	367.10.20	Not tax deductible		-		-		
33	Grant Revenue Swim Lessons	367.10.30	Funds from Kaiser Grant					10,000.00	
34	Grant Revenue Junior Guard	367.10.40	Funds from Kaiser Grant					5,000.00	
35	Grant Revenue Misc. Overhead	367.10.50	Funds from Kaiser Grant					5,000.00	
36									
37	Total 367 Contributions			250.00	190.00	250.00	625.00	20,200.00	
38	Miscellaneous Revenue								
39	Unapplied Cash Income (Account Credit)	369.00.10	Provide customer information				53.27		
40	Other Miscellaneous Revenue Non-taxable	369.91.00	provide detail if used		(23.84)		(362.03)		
41	Adult Free Passes Applied	369.91.20	20% of those distributed			60.00	-		
42	Youth Free Passes Applied	369.91.30	20% of those distributed			300.00	9.00		
43	Scholarship Funds Applied	369.91.40	Include name of recipient	10,000.00	10,069.37	10,000.00	6,182.42	10,000.00	
44	Discounts Applied	369.91.40	(added Spring 2017)				(44.00)		
45	Gift Certificates	369.91.50	(added Spring 2017)				322.00		
46	Deposit Over / Short	369.91.90					1.56		
47	Total 369 Miscellaneous Revenue			10,000.00	10,045.53	10,360.00	6,162.22	10,000.00	
48	Sales of Capital Assets								
49	Sales of Capital Assets	395.10.00					272.73		
50	Total 395 Sale of Capital Assets			-	-	-	272.73	-	
51	Nonrevenue Transfers In								
52	Transfers In from Capital Improvement Fund	397.00.10		50,000.00			-		
53	Total 397 Transfers-In			50,000.00	-	-	-	-	
54	Grant Revenue								
55	Grant Subsection 1								
56	Grant Subsection 2								
57	Grant Subsection 3								
58	Grant Subsection 4								
59									
60	Total Revenue		Total 458 Grants	1,042,430.00	994,433.20	1,086,140.00	1,114,064.92	1,184,226.00	

Tukwila Pool Metropolitan Park District
Budget 2018 DRAFT

	A	B	C	E	F	G	H	K	L
	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	Projection for 2017: December 2016 - November 2017 Actuals *	2018 Proposed	2018 Proposed new figure for Draft Updates
1									
61			Expenditures						
62	Board Expenditures								
63	BOC Stipend	576.20.100.10.10	3 @ \$114 per meeting x 15 meetings	5,000.00	1,605.50	5,130.00	5,130.00	5,130.00	
64	BOC Supplies								
65	BOC Office Supplies	576.20.100.30.10	business cards, etc.	250.00	64.51	100.00	-	100.00	
66	BOC Equipment	576.20.100.30.20	Gavel, nameplates, etc.	200.00	185.19	100.00	18.68	100.00	
67	BOC Meeting Food	576.20.100.30.30	retreat	250.00	120.97	250.00	51.13	250.00	
68	BOC Services								
69	Consultant Fees	576.20.100.40.10		500.00	23.50	500.00	-	300.00	
70	Transcription Services	576.20.100.40.20		3,200.00	5,634.00	5,400.00	3,572.00	750.00	
71	Meeting Site Rental	576.20.100.40.30	\$360 per meeting (avg.) x 15 meetings	1,000.00	670.00	600.00	370.00	600.00	
72	Public Records Request	576.20.100.40.40		1,000.00	16.43	500.00	-	500.00	
73	BOC Travel (non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	200.00		200.00	-	100.00	
74	BOC Development								
75	Travel/Transportation	576.20.100.40.61	For development purposes only	200.00	58.45	200.00	43.60	200.00	
76	Tuition/Registration Fees	576.20.100.40.62		650.00	250.00	650.00	-	650.00	
77	BOC Notices/Ads	576.20.100.40.70	For posting legal notices or ED position	1,000.00	812.73	200.00	135.00	200.00	
78	BOC Intergovernmental Costs								
79	Election Costs	576.20.100.50.10	billed in 2018 for the 2017 election cycle	5,900.00	5,988.43	-	-	6,000.00	
80			Total 576.20.100 Board Expenditures	19,350.00	15,429.71	13,830.00	9,320.41	14,880.00	
81	Executive Expenditures								
82	Executive Salaries & Wages								
83	Wages Executive Director/District Administrator	576.20.200.10.10	(*2016 Actual includes Admin Dir for 2 months)	45,000.00	43,854.09	46,456.00	38,289.19	37,740.00	
84	Other Taxable Compensation (Benefit Stipend)	576.20.200.10.20	(*see note above)	6,750.00	5,343.75	6,968.00	5,512.21	5,661.00	
85	Executive Personnel Benefits								
86	Non-Taxable Benefits								
87	FICA	576.20.200.20.11		3,646.00		4,087.00	-		
88	Unemployment	576.20.200.20.12	Included in Pool Personnel Benefits	912.00		2,420.00	-		
89	L & I	576.20.200.20.13		456.00		122.00	-		
90	Executive Development								
91	Travel/Transportation	576.20.200.40.11	For development purposes only	200.00		70.00	37.85	150.00	
92	Tuition/Registration Fees	576.20.200.40.12		500.00		500.00	380.00	500.00	
93	Travel (non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	650.00	1,296.25	200.00	-	200.00	
94			Total 576.20.200 Executive Expenditures	58,114.00	50,494.09	60,823.00	44,219.25	44,251.00	

Tukwila Pool Metropolitan Park District
Budget 2018 DRAFT

	A	B	C	E	F	G	H	K	L
	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	Projection for 2017: December 2016 - November 2017 Actuals *	2018 Proposed	2018 Proposed new figure for Draft Updates
1	Shared Expenditures								
95	Shared Salary & Wages								
96	Wages Bookkeeper	576.20.300.10.10	part time 15 hours/week	12,500.00	1,436.25	7,500.00	10,633.43	12,500.00	
98	Non-Taxable Benefits								
99	FICA	576.20.300.20.11				575.00	-		
100	Unemployment	576.20.300.20.12	Included in Pool Personnel Benefits			450.00	-		
101	L & I	576.20.300.20.13				70.00	-		
102	Shared Supplies/Equipment								
103	Office/Computer Supplies/Equipment (consumable)								
104	Office Supplies (consumables)	576.20.300.30.11	desk supplies, planners, laminating, deposit slips, batteries	1,000.00	852.04	1,000.00	1,196.34	1,500.00	
105	Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	900.00	388.96	800.00	511.93	550.00	
106	Office/Computer Supplies/Equipment (non-consumable)								
107	Office Equipment (non-consumables)	576.20.300.30.13	includes sign stands, furniture, staplers, etc.	1,000.00	1,005.49	1,000.00	366.03	1,000.00	
	Computer Equipment (replacement)	576.20.300.30.14	replacement laptop or desktops *2018 Need to replace old laptop \$500, reserving \$1000 for any computer (2) that might go bad		-	1,000.00	780.91	2,500.00	
108	Shared Services								
109	IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	3,400.00	444.40	1,000.00	1,981.27	4,000.00	
110	Legal Services	576.20.300.40.20		13,750.00	5,037.00	10,000.00	7,059.50	8,000.00	
112	Communication Services								
113	Telephone	576.20.300.40.31		2,190.00	181.28	-	-		
114	Postage	576.20.300.40.32		500.00	103.15	200.00	137.20	200.00	
115	Website & email hosting	576.20.300.40.33	Rackspace & Bluehost	500.00	1,399.83	1,300.00	1,312.88	1,500.00	
116	Internet/VoIP Phones	576.20.300.40.34	Broadview phone & T9 & Comcast public WIFI	7,500.00	8,190.38	7,750.00	7,563.18	7,500.00	
117	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office (\$950), Adobe DC (\$200), When to Work (\$360)	720.00	1,504.02	1,500.00	1,156.58	1,600.00	
118	Advertising/Posting Fees	576.20.300.40.36	For posting DOKO position only	3,000.00	455.00	200.00	374.00	200.00	
119	Printing & Copying Services	576.20.300.40.37	For Ricoh & other non-program printing services	1,800.00	4,854.70	4,700.00	5,349.72	5,500.00	
120	Bank Charges	576.20.300.40.40		801.26	801.26	2,300.00	371.98	800.00	
121	Payroll Services	576.20.300.40.50	\$5614.60 year \$60.50 timeclock, \$230/month	2,820.00	5,440.76	5,000.00	5,271.91	6,000.00	
	Membership Dues	576.20.300.40.60	Annual: Costco \$55, WRPA \$580, MRSC Rosters \$120, Amazon Prime \$110	960.00	700.00	1,000.00	767.09	1,000.00	
122	Miscellaneous Services	576.20.300.40.70	note how used in detail	1,000.00	0.02	500.00	-	500.00	
124	Risk Management Services								
125	Security & Fire Alarm	576.20.300.40.81	Monitoring \$90/month = \$1080, Yearly Inspection \$320	4,170.00	4,423.71	4,200.00	2,453.16	2,500.00	
126	Pest Control	576.20.300.40.82	Orkin - quarterly \$165.51 total \$662.04	800.00	655.13	700.00	576.55	700.00	
127	Insurance	576.20.300.40.83	WCIA - Travelers	12,420.00	12,148.00	12,612.00	13,170.00	14,000.00	
	Fingerprinting (WSP)	576.20.300.40.84	*2018- \$52.75 per person x 15 people + \$7.5 average to police department for doing the fingerprinting (\$5 for res, \$10 non res)		62.09	800.00	385.00	900.00	
128	Financial Services								
129	Independent	576.20.300.40.91	Independent		7,098.35	-	-		
130	OPA Services	576.20.300.40.92	Including assistance with State Audit from CPA 2017 bill may come in 2018 so budgeting for this bill to come then	10,000.00	7,459.50	10,000.00	8,590.00	8,000.00	
131	Software Programs (financial)	576.20.300.40.93	QuickBooks Online Subscription \$75/ quarter = \$300	500.00	262.44	500.00	412.44	500.00	
133	Shared Intergovernmental Services								
134	External Taxes and Operating Assessments	576.20.300.50.10	include description	5,000.00	49.00	1,000.00	-		
135	Washington Business License	576.20.300.50.20				-	-		
136	Tukwila Business License	576.20.300.50.30				-	-		
137	Annual Permits	576.20.300.50.40	King Co Health	800.00	593.00	600.00	593.00	650.00	
138	Interlocal Agreements	576.20.300.50.50				-	-		
139	State Audit	576.20.300.50.60	to be conducted in 2017	5,000.00		13,500.00	13,500.00		
140			Total 576.20.300 Shared Expenditures	92,230.00	65,544.76	91,757.00	84,514.10	82,100.00	

Tukwila Pool Metropolitan Park District
Budget 2018 DRAFT

A	B	C	E	F	G	H	K	L
Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	Projection for 2017: December 2016 - November 2017 Actuals *	2018 Proposed	2018 Proposed new figure for Draft Updates
1								
Swimming Pool Expenditures								
141								
Swimming Pool Salaries and Wages								
142								
Lifeguards	576.20.400.10.10	*see attached worksheet	65,116.00	71,867.59	96,000.00	105,280.15	126,450.00	
Instructors	576.20.400.10.20	*see attached worksheet	32,642.00	37,391.80	52,000.00	40,710.06	42,500.00	
Head Guards	576.20.400.10.30		43,275.00	36,090.33	-			
Director of Aquatic Operations	576.20.400.10.40		55,000.00	56,705.55	55,000.00	48,823.22	66,734.00	
Assistant Aquatics Managers	576.20.400.10.50	2 managers at \$21/hour x 34 weeks = \$57,120; 18 weeks (yearly raise same time for both) x \$22/hour = \$31,680 Total = \$88,800 rounded to \$89,000	40,000.00	30,261.64	75,000.00	77,531.07	89,000.00	
147								
Front Office	576.20.400.10.60	4,102.05 hours x \$12.20 average salary = \$50,044.40 rounded up to \$50,100 *see worksheet for more details **Includes sick leave pay	45,197.00	40,562.32	44,000.00	34,440.42	50,100.00	
148								
Overtime	576.20.400.10.70	For Emergency Use: Managers overtime=\$5000/year total for 2 people Part-time staff overtime=\$2500 Totaling \$7500	-	1,365.00	-	14,099.10	7,500.00	
149								
Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80							
Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90	DOAO \$67080, AMI \$89,000, 15% x \$156080 = \$23,412	14,520.00	12,652.39	19,500.00	18,591.71	23,500.00	
151								
Swimming Pool Personnel Benefits								
152								
Non-Taxable Benefits								
153								
FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	22,850.00	25,901.58	26,124.00	30,624.30	35,711.35	
Unemployment	576.20.400.20.12	TPMPD's contribution (5.5% up to \$44K)	5,712.00	19,213.46	18,178.00	17,025.00	25,674.83	
L&I	576.20.400.20.13	TPMPD's contribution	2,856.00	9,105.79	9,500.00	10,217.63	15,000.00	
157								
Other Benefits (non-cash)	576.20.400.20.20							
158								
Swimming Pool Supplies								
159								
Program Supplies and Equipment								
160								
Exercise Classes	576.20.400.30.11	foam dumbbells	200.00	179.40	200.00	139.80	200.00	
Swim Classes/Instruction	576.20.400.30.12	dive toys, Foamies, crates, flotation devices, wall hooks, clipboards, display easels	1,800.00	513.30	1,200.00	163.88	500.00	
Special Events	576.20.400.30.13	food, inflatable games supplies, wristbands	1,400.00	1,003.56	1,400.00	2,353.34	2,400.00	
Staff Uniforms	576.20.400.30.14	shirts, swim suits, hip packs, badges, lanyards, whistles, polo shirts	2,000.00	2,359.00	1,700.00	2,496.19	2,500.00	
Safety Supplies Equipment	576.20.400.30.15	life jackets, first aid supplies, biohazard supplies, rescue tubes ** more lifejackets for 2018	2,250.00	1,635.95	1,700.00	3,377.50	2,500.00	
Lifeguard Class Supplies and Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes				156.44	150.00	
Drop In/Open Swim Supplies	576.20.400.30.17	kickboards, fins, wristbands				243.22	500.00	
167								
Maintenance and Repairs Supplies								
Pool Chemicals	576.20.400.30.21	Aquatic Specialty, Algas, The Pool Guy Plus **adding them degreasing the filters 2 times a year as part of their service	10,634.00	11,802.64	11,000.00	12,871.45	14,000.00	
Janitorial Supplies	576.20.400.30.22		4,400.00	6,199.61	6,000.00	8,979.04	8,000.00	
Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	600.00	1,392.49	1,500.00	2,020.46	6,000.00	
Landscaping Supplies	576.20.400.30.24	ice melt, lawn repair chemicals, equipment rentals, plants, bark **yearly mulch \$700, new plants \$1300	500.00	435.83	500.00	846.78	2,000.00	
Resale Inventory	576.20.400.30.30		1,200.00	3,032.40	2,600.00	3,418.93	3,500.00	
Miscellaneous Supplies	576.20.400.30.40	Include description	200.00	115.94	200.00	283.85	200.00	

Tukwila Pool Metropolitan Park District
Budget 2018 DRAFT

	A	B	C	E	F	G	H	K	L
	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	Projection for 2017: December 2016 - November 2017 Actuals *	2018 Proposed	2018 Proposed new figure for Draft Updates
1									
174	Swimming Pool Services								
175	Transaction Services/Merchant Fees	576.20.400.40.10	Rec 1 Services, Credit Card processing fees	4,800.00	5,221.19	6,500.00	7,775.39	9,000.00	
176	Translation Services	576.20.400.40.20		500.00	766.21	500.00	-	300.00	
177	Grant Translation	576.20.400.40.21						500.00	
178	Advertising & Promotion								
179	Outreach & Marketing Services	576.20.400.40.35	additional services as needed			4,000.00	600.00	2,000.00	
180	Grant Marketing	576.20.400.40.36						1,700.00	
181	Grant Overhead	576.20.400.40.37						2,800.00	
182	Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochures included 500 for marketing grant	3,000.00	1,532.81	2,000.00	1,112.81	2,000.00	
183	Printing & Copying	576.20.400.40.32	For brochures, banners, etc. want new signs for swim lessons info inside	4,000.00	3,362.13	4,000.00	3,542.71	4,000.00	
184	Ads/Postings	576.20.400.40.33	Assistant Manager position & program promotion only	600.00	1,020.00	800.00	228.00	800.00	
185	Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment					1,000.00	
186	Promotional giveaways	576.20.400.40.34	program promotion only	1,000.00	521.67	800.00	26.03	500.00	
187	Staff Development								
188	Travel/Transportation	576.20.400.40.41	For pool staff only	-		-	26.36	400.00	
189	Tuition/Registration Fees	576.20.400.40.42	Lifeguard re-cert (staff only), Management training & WSI or equivalent. 20 staff at \$35/cert=\$700	2,250.00	575.00	4,500.00	1,560.58	2,000.00	
190	Rentals and Leases								
191	Equipment	576.20.400.40.51		1,000.00	452.00	500.00	-		
192	Facility Ground Lease	576.20.400.40.52	Tukwila School District	11,497.00	11,497.50	11,497.00	-		
193	Utilities								
194	Electrical	576.20.400.40.61		16,000.00	15,033.65	16,000.00	17,326.09	17,600.00	
195	Gas	576.20.400.40.62		48,000.00	46,044.27	49,000.00	48,733.61	58,000.00	
196	Water	576.20.400.40.63		4,200.00	4,390.41	5,100.00	6,474.42	6,500.00	
197	Sewer	576.20.400.40.64		7,920.00	1,091.96	4,200.00	1,183.51	1,500.00	
198	Garbage Collection	576.20.400.40.65		900.00	-	1,000.00	-	1,000.00	
199	Storm Drain	576.20.400.40.66				-	-		
200	Other Utilities	576.20.400.40.67				-	-		
201	Repairs and Maintenance Services								
202	Maintenance/Janitorial Service	576.20.400.40.71		-			-		
203	Landscaping/Groundskeeping Services	576.20.400.40.74					-		
	Facility Repairs/Maintenance	576.20.400.40.72	Aquatic Specialty Monthly Service in 2017 moved to equipment next line items for equipment service for 2018 budget, McKinstry Preventative Maintenance, plumbing repairs, HVAC repairs	20,000.00	20,533.89	20,000.00	37,812.65	40,000.00	
204									
	Equipment Repairs/Maintenance	576.20.400.40.73	Aquatic Specialties month service, boiler, surge pit, handrails/ladders, chemicals, pumps, **2018 McKinstry quarterly service fee is \$1631.33 total \$4894/year preventative maintenance service havoc and boiler **2018 Aquatic Spec. \$165/month total \$1980/year for chlorinator service 2018 Change DE filters \$3,100 + \$4500 (if needed) 2018 Drain pool, acid wash, fix joint line, replace some missing tiles, repaint black line on bulk head \$6,000	4,000.00	3,444.26	4,000.00	21,227.09	21,000.00	
205									
206	Travel (non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	16.62	200.00	37.66	200.00	

Tukwila Pool Metropolitan Park District
Budget 2018 DRAFT

	A	B	C	E	F	G	H	K	L
	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	Projection for 2017: December 2016 - November 2017 Actuals *	2018 Proposed	2018 Proposed new figure for Draft Updates
1									
207	Miscellaneous Services								
208	Scholarship Fund (Swim Lesson Fees)	576.20.400.40.91		10,000.00	10,069.37	10,000.00	6,182.42	10,000.00	
	Red Cross	576.20.400.40.92	Certification fees for Lifeguarding classes (non-staff) *2018 10 patrons at \$35 each	200.00	991.00	780.00	350.00	350.00	
209	Aerobics Partner (pass through)	576.20.400.40.93					-		
210	Other Services	576.20.400.40.94	Record all misc. in detail for future budgeting	1,000.00	-	500.00	-		
211	Adult Free Passes	576.20.400.40.95	20% of those distributed			60.00	-		
212	Youth Free Passes	576.20.400.40.96	20% of those distributed			300.00	9.00		
213	Discounts Applied	576.20.400.40.97					-		
214	Gift Certificates	576.20.400.40.98					322.00		
215									
216			Total 576.20.400 Swimming Pool Expenditures	493,419.00	500,537.19	569,539.00	593,432.62	707,770.17	
217	Sales Tax								
218	Sales Tax Paid	586.00.300.00.00		5,738.00	4,776.24	5,453.00	7,873.64	7,555.00	
219			Total 586.00.300 Sales Tax	5,738.00	4,776.24	5,453.00	7,873.64	7,555.00	
220	Debt Service Principle								
221	City Bridge Loan (Principle)	591.76.300.70.10		105,692.00	105,692.32	107,826.00	98,742.73	110,002.05	
222	Loans and Bonds (Principle)	591.76.300.70.20		93,737.00	93,737.30	96,428.00	96,427.85	99,195.63	
223			Total 591.76.300 Debt Service Principle	199,429.00	199,429.62	204,254.00	195,170.58	209,197.68	
224	Debt Service Interest								
225	City Bridge Loan (Interest)	592.76.300.80.10		15,766.00	15,765.44	13,632.00	12,593.55	11,455.71	
226	Loans and Bonds (Interest)	592.76.300.80.20		19,393.00	19,392.70	16,702.00	16,702.15	13,934.37	
227			Total 592.76.300 Debt Service Interest	35,159.00	35,158.14	30,334.00	29,295.70	25,390.08	
228	Park Facility Improvements and New Construction								
229	CIP Supplies	595.76.300.30.00		25,000.00	25,917.53				
230	CIP Services	595.76.300.40.00		25,000.00	23,977.25	15,000.00			
231			Total 595.76.300 Park Facility Improvements (CIP)	50,000.00	49,894.78	15,000.00	-	-	
232	Transfers Out								
233	Transfers Out to Capital Improvement Fund	597.00.300.00.10	80K + additional addressed in CIP Budget	80,000.00		85,000.00	133,305.00	80,000.00	
234			Total 597.00.300 Transfers Out	80,000.00	-	85,000.00	133,305.00	80,000.00	
235		Total Expenditures		1,033,439.00	921,264.53	1,075,990.00	1,097,131.30	1,171,143.93	
236									
237			Opening Balance	196,375.00	196,389.00	238,546.00	271,557.67	288,491.29	
238			Total Revenue	1,042,430.00	994,433.20	1,086,140.00	1,114,064.92	1,184,226.00	
239			Total Expenditures	(1,033,439.00)	(921,264.53)	(1,075,990.00)	(1,097,131.30)	(1,171,143.93)	
240				207,366.00	271,557.67	248,696.00	288,491.29	301,573.36	
241			Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures						
242			3 Months Operational and Debt Service Expenses:	238,359.75	230,316.13	247,747.50	240,956.58	272,785.98	
243			Requirement Met?	NO	YES	YES	YES	YES	

Tukwila Pool Metropolitan Park District
Budget 2018 **DRAFT**

	A	B	C	E	F	G	H	K	L
	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	Projection for 2017: December 2016 - November 2017 Actuals *	2018 Proposed	2018 Proposed new figure for Draft Updates
1									
	Tukwila Pool Metropolitan Park District								
	2018 Capital Improvement Project/Lifetime Replacement Fund Budget								
244			Notes						
245				2016 Adopted Budget	2016 Actuals	2017 Budget	Projection for 2017	2018 Proposed	2018 Proposed new figure for Draft Updates
246	Unrestricted Opening Balance			220,000.00	220,000.00	250,105.00	220,000.00	353,305.00	
247			Revenues						
248				\$80,000.00		\$85,000.00	\$85,000.00	80,000.00	
249									
250	Transfers in from General Fund		*2017 Projection - Balance of 2016 Transfer				\$30,105.00		
251			*2018 Transfer in 2017				\$18,200.00		
252			Total Revenue	\$80,000.00	\$0.00	\$85,000.00	\$133,305.00	\$80,000.00	
253			Expenditures						
254			*2018 Proposed: Diving Block Replacement	\$50,000				18,000.00	
255	CIP Expenditures		*2018 Proposed: Lighting Replacement					6,200.00	
256			*2018 Proposed: Slide Maintenance					12,000.00	
257			*2018 Proposed: Pool Covers					12,501.00	
258			Total Expenditures	50,000.00	-	-	-	48,701.00	
259									
260			Opening Balance	220,000.00	220,000.00	250,105.00	220,000.00	353,305.00	
261			Total Revenue	\$80,000.00	\$0.00	\$85,000.00	\$133,305.00	\$80,000.00	
262			Total Expenditures	(50,000.00)	-	-	-	(48,701.00)	
263	Ending Balance			250,000.00	220,000.00	335,105.00	353,305.00	384,604.00	

Tukwila Pool MPD CIP Fund Running Totals (Lifecycle & Demo)																
Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Lifecycle Running Total																
Demo Running Total	\$30,000	\$60,000	\$90,000	\$100,000	\$100,000	\$173,305	\$174,604	\$104,399	\$154,399	\$149,656	\$199,656	\$205,600	\$253,600	\$207,538	\$99,356	\$22,791
Fund Running Total	\$30,000	\$60,000	\$140,000	\$220,000	\$220,000	\$393,305	\$384,604	\$344,399	\$424,399	\$449,656	\$529,656	\$563,600	\$643,600	\$627,538	\$629,356	\$592,791

Tukwila Pool MPD LifeCycle Replacement Plan (Rev. 11/17)																
Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Item																
Pool Liner																
Heat Exchanger (Pool Water)										\$54,743				\$96,062		\$131,109
Pool Covers																
Painting (Int. & Ext.)							\$12,501	\$120,205			\$16,451				\$16,451	
Chemical Feeding System																
ADA Chair Lift															\$24,976	\$18,009
StartingBlocks							\$18,000									
Diving Board																
Domestic Boiler															\$133,206	\$38,958
Sail Partitions																
Locker Room Floor Resurfacing																
Pool Deck Floor Resurfacing							\$12,000				\$29,605					\$72,038
Slide Steps/Platform							\$6,200									
Lighting (Pool Deck)																
Annual Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$48,701	\$120,205	\$0	\$54,743	\$0	\$46,056	\$0	\$96,062	\$158,182	\$131,109
Starting Balance				\$50,000	\$100,000	\$100,000	\$173,305	\$174,604	\$104,399	\$154,399	\$149,656	\$199,656	\$203,600	\$253,600	\$207,538	\$92,858
Annual Contribution			\$50,000	\$50,000		\$73,305	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$11,749
Ending Balance			\$50,000	\$100,000	\$100,000	\$173,305	\$174,604	\$104,399	\$154,399	\$149,656	\$199,656	\$203,600	\$253,600	\$207,538	\$99,356	\$22,791
*Excluded- Paid in General Fund																
Items Not Included																
Pool Circ Pump/VRD																
Roof (New in 2013-25+ Years)																\$179,082
HVAC Controls																\$162,065
Boiler																\$52,822

Tukwila Pool MPD CIP Fund Demo Reserve																
Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Starting Balance	\$0	\$30,000	\$60,000	\$90,000	\$120,000	\$120,000	\$180,000	\$210,000	\$240,000	\$270,000	\$300,000	\$330,000	\$360,000	\$390,000	\$420,000	\$540,000
Annual Contribution	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$60,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Ending Balance	\$30,000	\$60,000	\$90,000	\$120,000	\$120,000	\$180,000	\$210,000	\$240,000	\$270,000	\$300,000	\$330,000	\$360,000	\$390,000	\$420,000	\$450,000	\$570,000

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Richard J. Rabe, District Administrator

DATE: December 11, 2017

SUBJECT: **TPAC Re-Appointments: Jacque Carroll and Diane Myers**

ISSUE

Should the BOC re-appoint Jacque Carroll and Diane Myers to the Tukwila Pool Advisory Committee?

FINANCIAL IMPACT

None.

BACKGROUND

The TPAC positions being refilled are two year terms that expire on Dec. 31, 2019. Jacque Carroll was appointed in 2016, with her present term expiring Dec. 31, 2017. Diane Myers was a TPAC member who volunteered to serve on the Board of Commissioners to fill a vacated seat for an interim term that has successfully concluded.

DISCUSSION

Both Jacque Carroll and Diane Myers have been valued members of TPAC and their regular contributions at meetings have provided the TPMPD Board and staff with important and necessary community input.

RECOMMENDATIONS

It is recommended that the BOC move to:

- a) Re-appoint Jacque Carroll with a term ending Dec. 31st, 2019.
- b) Re-appoint Diane Myers with a term ending Dec. 31st, 2019.

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Jeri Frangello-Anderson, TPMPD Board President

DATE: December 11, 2017

SUBJECT: **2018 BOC Officer Appointment**

ISSUE

TPMPD BOC Officer selection for 2018.

FINANCIAL IMPACT

None.

BACKGROUND

The TPMPD Bylaws Article 5 states:

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

DISCUSSION

In accordance with the TPMPD Bylaws the Board shall, at its December Regular Meeting, vote and appoint the TPMPD President and Clerk for 2018.

RECOMMENDATIONS

It is recommended that the BOC move to:

- a) Appoint a TPMPD Board President for 2018.
- b) Appoint a TPMPD Clerk for 2018.

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Jeri Frangello-Anderson, TPMPD Board President

DATE: December 11, 2017

SUBJECT: **2018 BOC Meeting Schedule**

ISSUE

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

FINANCIAL IMPACT

Cost of meeting space facilities (\$60), and Commissioners' stipends (\$342) = \$762 per meeting.

BACKGROUND

Regular Meetings of the TPMPD BOC in 2017 were held at Valley View Sewer District on the second Monday of each month at 6:00pm.

DISCUSSION

The meeting time and location has been acceptable to the Board in 2017. Due to the transition to a new Board, hiring a Director of Aquatic Operations, District Administrator and updating the Employee Handbook there were several additional Special Meetings,

RECOMMENDATIONS

It is recommended that the BOC approve a Resolution for Regularly scheduled BOC meetings on the second Monday of each month at 6:00pm in 2018 - January 8, February 12, March 12, April 9, May 14, June 11, July 9, August 13, September 10, October 8, November 12 and December 10.

ATTACHMENTS

1. TPMPD BOC 2018 Regularly Scheduled Meetings Resolution
2. Preliminary 2018 Annual Agenda Plan

**TUKWILA POOL METROPOLITAN PARK DISTRICT
RESOLUTION # 2017-08**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE
TUKWILA POOL METROPOLITAN PARK DISTRICT ESTABLISHING
THE MEETING SCHEDULE FOR THE BOARD OF COMMISSIONERS
OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT AND
REPEALING RESOLUTION 2016-11 TO CHANGE THE MEETING DAY
AND TIME OF THE BOARD OF COMMISSIONERS EFFECTIVE
JANUARY 8, 2018.**

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

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

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

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

Section 1: Tukwila Pool Metropolitan Park District Board of Commissioners meetings shall be held on the following days during the year 2018: January 8, February 12, March 12, April 9, May 14, June 11, July 9, August 13, September 10, October 8, November 12 and December 10.

Section 2: Tukwila Pool Metropolitan Park District Board of Commissioners meetings shall be held at the Valley View Sewer District conference room, 3460 S 148th Suite 100, Tukwila, WA commencing at 6:00 p.m.

PASSED BY THE TUKWILA POOL METROPOLITAN PARK DISTRICT BOARD OF COMMISSIONERS at a Regular Meeting thereof this 11th day of December, 2017.

ATTEST/AUTHENTICATED:

Christine Neuffer, Clerk of the Board

Jeri Frangello-Anderson, President of the Board

Passed by the Commission:_____

Resolution Number: 2017-08

NOTHING FOLLOWS

Proposed Tukwila Pool Metropolitan Park District - 2018 Board of Commissioners Meeting Agendas Plan

January	February	March	April	May	Retreat	June	July	August	September	October	November	December
Programming	EOY Financial	Policy 312 Rental	MRSC Roster	Programming		Mid Year Budget Report	Policy 240 Public Records Disclosure	Policy 335 Head Injury & SCA Policy	Programming	State of the District	Tax Roll	2019 Budget Resolution
May-Sep Brochure input	Set Retreat Date	Policy 520 Procurement	Contract Renewal	Sept-Dec. Brochure Input		Policy 300 Scholarships	Policy 260 ADA Accommodations	Policy 430 Background Check Policy	Jan-Apr. Brochure Input	Preliminary 2019 Budget	Public Hearing	Officer Selection
BoC Swearing In	Policy 525 Accounts Receivable Policy	NEW Social Media Policy	Policy 330 Gender Equity	Audit		Policy 555 Capital Assets	Policy 320 Admissions and Refunds		Policy 550 Travel and Reimbursement		2019 Levy Resolutions	TPAC Appointments
	Policy 530 Accounts Payable Policy	Policy 365 Exposure Control Plan	Policy 360 Pool Contamination	Policy 205 Purpose, Definitions and General Provisions		Policy 505 District Treasurer	Policy 545 Budget Changes & Modifications				2019 Budget	Attorney Contract
	Policy 535 Cash & Deposit Management		Policy 355 Sex Offender Policy	Policy 220 Board and Administration							Public Hearing	Certified Public Accountant Contract
	Policy 510 Financial Management		Policy 350 Facility Safe Use Policy									2019 BoC Meetings Schedule
	Policy 511 Revenue		Policy 270 Information Technology									WCIA Deductible / Premium Selection
	Policy 515 Post Issuance Procedures for Tax Exempt											
	Policy 540 Refunds & Reimbursements											

Color Key

Financial Board
Contracts
Operational
TBD 2018 President Suggestions from District Admin.

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board of Commissioners

FROM: Richard J. Rabe, District Administrator

DATE: December 11, 2017

SUBJECT: Contract Renewals

ISSUE

Shall the TPMPD renew the contracts with GDM Private Financial Solutions and Snure Law Offices.

FINANCIAL IMPACT

Alan Dance said his rates will not change in 2018. The contract for Snure Law Offices includes an increase in the hourly rate for the services of Brian Snure from \$230 per hour to \$240 per hour, **with his paralegal time billed at \$105.00 per hour**. If the TPMPD uses Mr. Snure's services at the same rate in 2017 as it did in 2016, the overall cost of this increase to the TPMPD would be approximately \$167 for the year.

BACKGROUND

In 2016, contracts were approved for the following services:

GDM Private Financial Services – Certified Public Accountant services through Alan Dance.

Snure Law Offices – Legal services through Brian Snure.

DISCUSSION

Shall the TPMPD renew the contracts with these service providers? The services expected in 2017 include:

- GDM Private Financial Services – Support for the state audit, quarterly review of QuickBooks, advice and assistance with financial management as needed.
- Snure Law Offices – Legal services as needed.

RECOMMENDATION

Is recommended that the Board instruct the President to sign the contracts as presented or suggest amendments which will be proposed to the service providers.

ATTACHMENTS

1. Alan Dance e-mail
2. GDM Private Financial Services Contract
3. Brian Snure e-mail
4. Snure Law Offices Contract

From: Alan Dance
To: rrabe@tukwilapool.org; TPMPD
Cc: [Jeri Frangello-Anderson](mailto:Jeri.Frangello-Anderson)
Subject: RE: Reminder from the Tukwila Pool Metropolitan Park District
Date: Tuesday, December 5, 2017 7:17:52 PM

Hello Richard,

Thanks for reaching out with this reminder email, somehow, I didn't see the first inquiry of Nov 27 (probably because it went to a customized email for TPMPD Accounting).

There will be no change to our fees for 2018.

I look forward to a renewed contract.

Alan Dance, CPA, CGMA
GDM Private Financial Solutions
11400 SE 8th St. Suite 215
Bellevue, WA 98004
425-283-5425 Office
425-283-5560 Fax
alan@forprivateclients.com
www.forprivateclients.com



From: rrabe@tukwilapool.org [mailto:rrabe@tukwilapool.org]
Sent: Tuesday, December 5, 2017 3:45 PM
To: TPMPD <TPMPD@forprivateclients.com>
Cc: Jeri Frangello-Anderson <jfrangello@tukwilapool.org>
Subject: Reminder from the Tukwila Pool Metropolitan Park District

Howdy Alan,

Last week I sent an e-mail asking for your 2018 billing rates. This is a reminder that we need that information for the Board of Commissioners to be able to vote at their Regular Monthly Meeting, on December 11, 2017, concerning contract renewals for the next year.

Please send this information as soon as possible, notifying us about whether your firm intends to raise its rates for 2018.

Thank you kindly,

Richard J. Rabe

District Administrator

Tukwila Pool Metropolitan Park District
4414 S. 144th Street Tukwila, WA 98168
(206) 267-2350 ext. 102
rrabe@tukwilapool.org

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

THIS AGREEMENT is made between the Tukwila Pool Metropolitan Park District, a Washington municipal corporation "TPMPD," and GDM Private Financial Solutions, located and doing business at 11400 SE 8th St., Suite 215, Bellevue, WA 98004 "Contractor."

I. DESCRIPTION OF WORK.

Contractor shall perform the following services for the TPMPD:

See Exhibit A.

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

II. TERM. This Agreement shall be effective January 1, 2018 and shall continue until December 31, 2018 unless earlier terminated as provided herein.

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

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

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

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

- A. The Contractor has the ability to control and direct the performance and details of its work, the TPMPD being interested only in the results obtained under this Agreement.

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

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

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

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

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

reasonable expert witness fees and reasonable attorneys' fees, plus the TPMPD's legal costs and fees incurred because there was a wrongful refusal on the Contractor's part.

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

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

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

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

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

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

XIII. MISCELLANEOUS PROVISIONS.

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

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

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

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

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

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

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

H. TPMPD Obligations: The success of this agreement will require collaboration, cooperation and communication with both the Executive Director and TPMPD accounting staff.

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

CONTRACTOR: By: _____ Alan Dance, CPA DATE: _____	TUKWILA POOL METROPOLITAN PARK DISTRICT: By: _____ Jeri Frangello-Anderson, Board President DATE: _____
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NOTICES TO BE SENT TO: GDM Private Financial Solutions 11400 SE 8 th St., Suite 215 Bellevue, WA 98004	NOTICES TO BE SENT TO: District Administrator Tukwila Pool Metropolitan Park District 4414 S. 144 th St. Tukwila WA 98168
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EXHIBIT A SCOPE OF WORK

1. Quarterly Financial Statement Review - \$500 per Qtr = \$2,000
2. SAO Annual Report– Estimate \$600
3. SAO Bi-Annual Audit – the State will appreciate some measure of CPA presence – Estimate - \$1,500
4. Consultations and Communications – Hard to guess on this, but if the last 4 months are any indication, probably less than \$1,000. If there is a hiccup in the continuity of competent accounting staff at the pool, this estimate is vastly understated. (November 2016 was a good example of unexpected but needed review and clean-up of in house accounting transactions and financial statements and training and communications with the new bookkeeper).
5. **Recommended CPA Budget for 2018 - \$5,000**

Note: Except for Item 1 which is a fixed fee arrangement, the balance of this SOW contemplates hourly billing rates as follows:

Alan Dance - \$300 per hour, GDM Staff - \$125 to \$175 per hour

EXHIBIT B INSURANCE REQUIREMENT

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

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

From: Brian Snure
To: rrabe@tukwilapool.org
Cc: [Jeri Frangello-Anderson](#); [Michelle Simpson](#); [NANCY Catalano](#)
Subject: Re: 2018 Contract Renewal
Date: Tuesday, November 28, 2017 6:15:06 AM
Attachments: [TPMPDK11_28_17SnureLawOffice\(2018\)\(Proposed\).docx](#)
[Untitled attachment 00010.html](#)

Richard,

Thank you for the email. My 2018 hourly rate will be \$240.00 with my paralegal time billed at \$105.00. If those rates are acceptable to the Board, I have attached a proposed 2018 agreement reflecting those changes.

Please let me know if you have any questions.

Thanks.

PROFESSIONAL SERVICES AGREEMENT
Between the Tukwila Pool Metropolitan Park District and

Snure Law Office, PSC

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

I. DESCRIPTION OF WORK.

Contractor shall perform the following services for the TPMPD:

See Exhibit A.

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

II. TERM. This Agreement shall be effective January 1, 2018 and shall continue until December 31, 2018 unless earlier terminated as provided herein.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

XIII. MISCELLANEOUS PROVISIONS.

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

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

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

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

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

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

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

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

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

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

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

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

Contractor Rates 2018

Attorney time will be billed at the hourly rate of \$240.00 per hour.

Paralegal time will be billed at the rate of \$105.00 per hour.

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

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

EXHIBIT B INSURANCE REQUIREMENT

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

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

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board of Commissioners

FROM: Richard J. Rabe, District Administrator

DATE: December 11, 2017

SUBJECT: WCIA Insurance – Premium and Deductible, Property Coverage

Our insurance provider, WCIA, requires that the TPMPD choose an annual deductible amount for the Property Coverage portion of our insurance policy for 2018, which directly effects the premium paid by the TPMPD.

The choices are listed on the attached worksheet, which must be submitted to WCIA before Wednesday, December 13, 2017.

In consideration of the risk of loss, the probability of loss, and the cost associated, I recommend the Board choose a higher \$25,000 deductible with an annual premium of \$4,512, to replace the previous \$5,000 deductible that had a \$6,095 annual premium. This results in a savings of **\$1,583** in 2018.

Attachments:

2017 WCIA Insurance Coverage Summary

2018 Property/Auto Physical Damage Deductible Renewal Form

NOTHING FOLLOWS

2017 WCIA Insurance Coverage Summary



Member: **Tukwila Pool Metropolitan Park District**

LIABILITY PROGRAM

Liability Joint Protection Program

Auto Liability, General Liability, Police Liability, Errors or Omissions Liability, Employment Practices Liability, Employee Benefit Liability and Stop-Gap Liability. 100% occurrence form.

Layer:

Self-Insured Layer Limit
Reinsured Layer – Governmental Entities Mutual, Inc.
Reinsured Layer – Argonaut Insurance Company
Reinsured Layer – Allied World Assurance Company, Inc.
Reinsured Layer – Certain Underwriters at Lloyd's
(Brit Syndicate 2987 – 100%)

Limits:

\$4,000,000 per Occurrence
\$3,000,000 per Occurrence
\$8,000,000 per Occurrence
\$5,000,000 per Occurrence
\$5,000,000 per Occurrence

Total Limit:

\$25,000,000 per Occurrence, subject to aggregates and sub-limits.

Deductible: [REDACTED] *All members are in the liability program, however if a deductible is listed the member is subject to it.*

This member is currently listed in the following programs if a deductible is listed or the box is marked:

PROPERTY PROGRAM

Property Joint Protection Program

WCIA self-insures (pools) the first \$750,000 of covered perils other than flood and earthquake. 50% Lloyd's of London, 25% National Fire Marine Insurance Company, 10% Ironshore Specialty Insurance Company, 10% RSUI Indemnity Company, and 5% Lloyd's of London-XL Catlin Syndicate 2003. Additional carriers provide \$50 million excess earthquake above \$100 million. Separate Lloyd's of London policies provide \$100 million of terrorism coverage.

Limits: \$300,000,000 per Occurrence

Sub-Limits: \$150,000,000 Earthquake per Occurrence and Annual Pool Aggregate
\$100,000,000 Flood per Occurrence and Annual Pool Aggregate, except \$50,000,000 Flood Sub-Limit within Flood Zones A and V.
Other sub-limits may apply.

Deductible: Earthquake: 2% of Values Involved Subject to \$250,000 Minimum per Occurrence

Flood: \$250,000 per occurrence except 3% of values involved subject to a minimum of \$500,000 per occurrence within Flood Zones A/V.

All Other Perils: \$5,000 *Deductible shown only if program member.*

AUTO PHYSICAL DAMAGE PROGRAM

Auto Physical Damage Joint Protection Program

Limits: Actual Cash Value (ACV) for scheduled vehicles except optional replacement cost coverage for vehicles over \$25,000. Deductible waived for glass repair and damage caused by fire or lightning.

Deductible: [REDACTED] *Deductible shown only if program member.*

BOILER AND MACHINERY (EQUIPMENT BREAKDOWN) PROGRAM

Insured by The Hartford Steam Boiler Inspection and Insurance Company

Limits: \$100,000,000 Maximum Limit (Equipment Breakdown)

Sub-Limits: \$10,000,000 Business Income, Service Interruption
\$5,000,000 Demolition, Ordinance of Law
\$1,000,000 Extra Expense
\$500,000 Perishable Goods, Expediting Expenses, Hazardous Substances
\$100,000 Off Premises Property Damage, Contingent Business Income, Data Restoration

Deductible: \$10,000 Combined All Coverage Except:
\$25 per KW Turbine Generator Units with a \$50,000 Minimum
*\$25 per HP Motors, Pumps, and Deep Well Pump Units
*\$2.50 per KVA Transformers
*\$25 per HP A/C and Refrigeration Systems
*\$25 per HP Internal Combustion Engines and Generators \geq 500 HP

**Subject to a \$10,000 Minimum Deductible*

\$10,000 *Deductible shown only if program member.*

CRIME/FIDELITY PROGRAM

Insured by National Union Fire Insurance Company of Pittsburgh PA

Limits: \$2,500,000 for: Employee Theft - Per Loss Coverage, Forgery or Alteration, Inside Premises - Theft of Money and Securities, Inside Premises - Robbery or Safe Burglary of Other Property, Outside the Premises, Computer Fraud, Funds Transfer Fraud, Money Orders and Counterfeit Money, and Faithful Performance of Duty as prescribed by law. Blanket coverage for all employees unless excluded under the insurance policy.

Deductible: \$10,000 ☒ *Checked only if program member.*

INFORMATION SECURITY INSURANCE (CYBER INSURANCE)

Insured by AIG Specialty Insurance Company

Limits: \$10,000,000 Aggregate Pool Policy Limit and per Member \$1,000,000 Limit

Sub-Limits: \$1,000,000 Security and Privacy Liability Insurance per Member
\$1,000,000 Regulatory Action per Member
\$1,000,000 Cyber Extortion
\$1,000,000 PCI-DSS Assessment or Fine per Member
75,000 Affected Individuals Privacy Event Services per Member
\$1,000,000 Event Management Electronic Data per Member
\$1,000,000 Event Management Event Response per Member
\$1,000,000 Cyber Extortion Including Bitcoin Ransom Coverage

Deductibles: \$25,000 Security and Privacy Liability Insurance Including Regulatory Action
100 Affected Individuals Privacy Event Services
\$25,000 Event Management, E-Discovery None

Note: New Members coverage subject to carrier approval. Above coverage effective 5/31/17.

This summary is for your reference only. Please refer to the Joint Protection Program or insurance policies for specific terms, conditions, limits and exclusions.

Tukwila Pool Metropolitan Park District
2018 Property/Auto Physical Damage Deductible Renewal Form

Please complete this form to choose 2018 group property and/or auto physical damage coverage deductibles. Please mark only one deductible for each program and sign the form. Return via email to TiffanyW@wciapool.org or fax to 206-575-7426. Please contact Eric Larson or Tiffany Woods at WCIA if you need assistance in making the deductible choice.

Property Program

Property Values: \$3,958,025

Current Deductible: \$5,000

2018 Deductible Select Below:

2018 Premium*

<input type="checkbox"/>	\$1,000 deductible	\$8,193
<input type="checkbox"/>	\$5,000 deductible	\$6,095
<input type="checkbox"/>	\$25,000 deductible	\$4,512
<input type="checkbox"/>	\$50,000 deductible	\$3,958

Automobile Physical Damage Program

Auto Values: N/A

Current Deductible: N/A

2018 Deductible Select Below:

2018 Premium*

<input type="checkbox"/>	\$250 deductible	N/A
<input type="checkbox"/>	\$500 deductible	N/A
<input type="checkbox"/>	\$1,000 deductible	N/A
<input type="checkbox"/>	\$5,000 deductible	N/A
<input type="checkbox"/>	\$25,000 deductible	N/A

Please email or fax this form to Tiffany Woods at WCIA by **December 7, 2017**. Your 2017 deductibles will be used for 2018 if not received by the deadline.

Print Name

Signature

Date

*Estimated premiums are based on the property/auto values as of November 27, 2017.

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board of Commissioners

FROM: Richard J. Rabe, District Administrator

DATE: December 11, 2017

SUBJECT: Paid Sick Leave Programs, Floating Holiday Benefit

Because all employees are now eligible for Paid Sick Leave under RCW 49.46.210, I have tentatively termed the two different levels of Paid Sick Leave benefits the “Benefits-Eligible” program, and the “Sick Leave Eligible” program.

Attached is a draft proposed version of how Section 6 would incorporate the new PSL changes.

The new section in the TPMPD Employee Handbook is summarized as follows:

- 6.6.11. Sick Leave Eligible Program
 - 6.6.11.1. Sick Leave Eligible employees shall accrue one hour of paid sick leave for every forty hours worked as an employee, pro-rated, which shall be paid at his or her normal hourly compensation.
 - 6.6.11.1.1 No employee may participate in both the Benefits-Eligible and Sick Leave Eligible programs simultaneously.
 - 6.6.11.1.2. All employees are entitled to use accrued paid sick leave beginning on the ninetieth day of employment.
 - 6.6.11.1.3. Up to 40 hours of accrued but unused paid sick leave carries over to the following year.
 - 6.6.11.1.4. The TPMPD shall not provide financial or other reimbursement for accrued but unused paid sick leave to any employee upon the employee's termination, resignation, retirement, or other separation from employment.
 - 6.6.11.1.5. When there is a separation from employment and any employee is rehired by the Tukwila Pool within twelve months of separation, previously accrued unused paid sick leave shall be re-instated and the previous period(s) of employment shall be counted for purposes of determining the employee's eligibility to use paid sick leave.
 - 6.6.12. If any employee is receiving time loss payments through L&I, please see supervisor for direction.
 - 6.6.13. Covered Absences for Paid Sick Leave use
 - 6.6.13.1 Employee’s own illness, injury, or medical appointment
 - 6.6.13.2 Care for family member with health condition or medical appointment, to include a child, parent, spouse, registered domestic partner, sibling, grandparent, or grandchild.

6.6.13.3. Employer of school / daycare is closed for health reasons.

6.6.13.4 Absences covered by the Domestic Violence Leave statute (RCW 49.76)

6.6.14. The TPMPD shall fully comply with the provisions of RCW 49.46.210 and WAC 296-128-600 through WAC 296-128-770, to which employees may refer for more details regarding the application of these paid sick leave laws.

I recommend adoption of the above language at this time, with the understanding that future revisions are anticipated, and will be based on new information from the Washington State Department of Labor and Industries as they make it available.

Changes and additions to Section 6.5 include:

- Adding "Paid time off does not count as time worked," to 6.5.5.
- Adding "...the TPMPD may grant floating holiday leave in an amount equivalent to approximately three months of accrual, calculated based on the number of hours worked during that period of satisfactory employment," to 6.5.6.
- Adding Table 6.5.8. Floating Holiday Accrual Rates
- Adding a new section, 6.5.9., stating: "The annual Maximum accrual allowed for Floating Holidays is five (5) days per employment year for all Benefits-Eligible employees, commencing on their individual anniversary date."

6. Benefits and Leave

Employees of the TPMPD are provided with the following benefits and leave in appreciation of their service to the community and the district. These benefits are voluntarily provided by the district as an employee incentive and may be amended or discontinued at any time.

6.1 Staff use of the Facility

All employees are eligible for a Tukwila Pool employee swim pass, which entitles them to the same privileges as a family pass holder for the duration of their employment with the TPMPD.

- 6.1.1 If employment ends or the employee has not worked at least one (1) shift in a calendar month, the pass is void and must be surrendered.
- 6.1.2 Any inappropriate or unprofessional conduct while off-duty at Tukwila Pool is grounds for suspension of the employee pass privilege and may result in further disciplinary action up to and including termination.
- 6.1.3 These privileges are extended to 1 additional adult and children who share a household with the employee. As above, these passes may be suspended if the employee no longer meets the criteria or due to misconduct.

6.2 Employee Discount on Food & Drinks

All employees may purchase food and drinks sold by the Tukwila Pool for 50% off the regular purchase price.

6.3 Benefits-Eligible employees - Benefits Allowance

Tukwila Pool Metropolitan Park District will designate a benefit allowance for each **Benefits-Eligible** employee which is intended for them to use at their discretion to purchase Health Insurance, Dental Insurance, Vision Insurance, Disability Insurance, Child or Elder Care, or to put into a retirement fund as they choose.

- 6.3.1 **Benefits-Eligible** employees are defined as:

- (a) Director of Aquatics Operations
- (b) District Administrator
- (c) Assistant Aquatics Manager(s)

The District reserves the right to add to, amend, and / or discontinue the benefit allowance, or any part thereof, as needed.

- 6.3.2 The benefit allowance is reviewed periodically by the Board of Commissioners and it may be adjusted, and all or a portion of it may be eliminated at any time.
- 6.3.3 The benefit allowance is currently calculated at 15% of the employee's salary or pay-rate. This rate is subject to adjustment at any time.
- 6.3.4 The benefit allowance is distributed in lieu of traditional employee benefits. Although the benefit allowance is not defined as wages or salary for the employee, it is taxed as income by the IRS.
- 6.3.5 Each employee provided with a Benefit Allowance is expected, but not required, to maintain medical coverage.

6.4. Paid Time Off (Benefits-Eligible employees only)

Benefits-Eligible employees as defined in Section 6.3.1. are also provided with paid time off for holidays, illness or injury and vacation, the amount of which is set forth in Section 6.5, 6.6 and 6.7.

- 6.4.1. **Benefits-Eligible** employee's requests for time off must be made at least two weeks in advance. Requests made without this advanced notice will likely be denied due to the inherent negative impact to the TPMPD.
- 6.4.2. **Benefits-Eligible** employee's requests for time off must be sent to the supervisor via e-mail and include the exact date(s) of absence. Supervisors must provide an e-mail response as soon as possible verifying whether or not the request has been approved. Requests that have a negative impact on the TPMPD or other employees will not be approved. (See Section 6.6 Sick Leave for additional information on requesting time off due to illness or injury.)
- 6.4.3. When paid time off is used the supervisor is responsible for forwarding the e-mail verifying the approved leave to the person responsible for reporting payroll by or before the end of the pay period.
- 6.4.4. If an employee requests time off and the time off is not approved, the employee is expected to work as usual. Failure to appear for a scheduled shift in the absence of an approved leave is grounds for disciplinary action, up to and including termination.
- 6.4.5. The TPMPD is not responsible for lost deposits or non-refundable fees paid out by employees prior to receiving approval for time off.
- 6.4.6. For the purposes of accrual and usage, one day of accrued time off ~~is defined as~~ shall be a maximum of eight (8) hours.
- 6.4.7. Paid time off may be transferred to another eligible employee for humanitarian reasons only with approval from the Director of Aquatics Operations or the District Administrator.
- 6.4.8. For the purposes of calculating accrual for non-exempt employees, paid time off does not qualify as hours worked.
- 6.4.9. **Benefits-Eligible** employees may be approved for limited unpaid time off for extraordinary circumstances at a supervisor's discretion and it is expected that employees will not abuse this privilege. Additional leave may be granted as a reasonable accommodation under state or federal law.

6.5. Holidays & Floating Holidays (Benefits-Eligible employees only)

The Tukwila Pool is closed on the following holidays: December 25th and the fourth Thursday in November (Thanksgiving Day). Additionally, the pool will have reduced hours of 7:00 a.m. - 1:00 p.m. on Dec. 24th, December 31st, Jan. 1st, Memorial Day, July 4th, and Labor Day. To compensate for the lack of traditional paid holidays throughout the rest of the year, **Benefits-Eligible** employees as defined in Section 6.3 are provided with five (5) "Floating Holidays" at the beginning of the calendar employment year to be used throughout the year at any time with approval from their supervisor. See Section 6.4. for more information on requesting and using paid time off.

- 6.5.1. Exempt employees are not expected to work on days when the pool is closed for holidays, but will be compensated in the usual manner. If, due to an emergency, they are required to report to work, exempt employees will not receive additional compensation.

- 6.5.2. Non-exempt **Benefits-Eligible** employees will not be scheduled to work when the pool is closed for holidays, but have the option of using floating holidays or vacation leave (see Section 6.7) as compensation. If, due to an emergency, they are required to report to work, non-exempt employees will be compensated at double their usual hourly rate for the time worked.
- 6.5.3. Floating holidays can only be used with supervisory approval (as outlined in Section 6.3) during the ~~calendar~~ **employment** year in which they are given and will not carry over into ~~a new calendar~~ **the following** year.
- 6.5.4. Unused floating holidays will be paid out to **Benefits-Eligible** Employees upon separation.
- 6.5.5. Floating holiday allotment for newly **Benefits-Eligible** Employees will depend on the time of year they start in the **Benefits-Eligible** position. If they have completed their three-month period of ~~conditional~~ **probationary** employment, they will be eligible to **accrue** ~~receive~~ the full five days at the beginning of their next ~~calendar~~ **employment** year. See Table, Section 6.5.7. **Paid time off does not count as time worked.**
- 6.5.6. New employees will not be allotted floating holidays during the three-month ~~conditional~~ **probationary** employment period nor will they be approved to use floating holidays during this period. Once a ~~new~~ **probationary** employee is converted from ~~temporary~~ **probationary** to regular employment status at the conclusion of the ~~conditional~~ **probationary** employment period, **the TPMPD may grant floating holiday leave in an amount equivalent to approximately three months of accrual**, calculated based on the number of hours worked during that period of satisfactory employment.
- 6.5.7. Floating Holiday Allotment Schedule for newly **Benefits-Eligible** Employees:

Start date time frame	Number of Floating Holidays Accruable
Jan 1 – Feb 29	5
March 1 – April 30	4
May 1 – June 30	3
July 1 – Aug 30	2
Sept 1 – Dec 31	1

6.5.8. Floating Holiday Accrual Rates

Floating Holiday Rates of Accrual		
Non-Exempt Accrual Ratio (Hourly Employees)	Exempt Accrual Rate (for 1.0 FTE)	Maximum Annual Accruable
3.32 Hours for every 173 hours worked	0.417 Days per month	5 Days

- 6.5.9. **The annual Maximum accrual allowed for Floating Holidays is five (5) days per employment year for all Benefits-Eligible employees, commencing on their individual anniversary date.**

6.6. **Sick Leave (**Benefits-Eligible** Employees only)**

Eligible **Benefits-Eligible** employees as defined in Section 6.3 accrue paid sick leave at a rate of 12 days per year beginning with the first date of eligibility. See Section 6.4 for more information on requesting and using leave.

- 6.6.1. The accrual rate for exempt **Benefits-Eligible** employees is 1 day of sick leave per month.

- 6.6.2. The accrual rate for non-exempt **Benefits-Eligible** employees is 8 hours of sick leave for every 173 hours worked.
- 6.6.3. ~~The annual maximum accrual allowed for sick leave is 12 days per year for all eligible employees.~~ The year is defined as 12 months from their start date in the eligible position.
- 6.6.4. Accrual amounts are pro-rated and reported to the **all employees** every pay period to reflect the actual time worked.
- 6.6.5. ~~Eligible~~ **Benefits-Eligible** Employees may use accrued paid sick leave regardless of their status as a **probationary conditional / temporary** employee or regular employee.
- 6.6.6. Unused sick leave can be carried over from one year to the next up to the annual maximum. Once the maximum is reached, the accrual freezes until the employee's next anniversary date when accrual may begin again. Employees may have no more than 12 days of sick leave accrued at any time.
- 6.6.7. Employees reporting an absence due to illness or injury must phone the shift supervisor in keeping with the Section 2.4. Attendance. Employees are then responsible for sending their supervisor a follow-up e-mail that includes the exact dates of absence that may be charged toward their accrued sick leave.
- 6.6.8. When an employee uses sick leave for three or more days in a row, a doctor's certification may be requested by the Director of Aquatics Operations, or the District Administrator.
- 6.6.9. Sick leave may not be combined with vacation leave to extend that vacation leave. Taking sick leave immediately before or after a period of vacation leave shall be deemed a violation of this policy unless documentation is obtained from a State Licensed Physician attesting to a medical necessity that requires treatment, care, or convalescent time away from work or work-related duties.
- 6.6.10. Unused sick leave will not be paid out to any employee upon separation.
- 6.6.11. **Sick Leave Eligible Program**
- 6.6.11.1. **Sick Leave Eligible** employees shall accrue one hour of paid sick leave for every forty hours worked as an employee, pro-rated, which shall be paid at his or her normal hourly compensation.
 - 6.6.11.1.1 No employee may participate in both the **Benefits-Eligible** and **Sick Leave Eligible** programs simultaneously.
 - 6.6.11.1.2. All employees are entitled to use accrued paid sick leave beginning on the ninetieth day of employment.
 - 6.6.11.1.3. Up to 40 hours of accrued but unused paid sick leave carries over to the following year.
 - 6.6.11.1.4. The TPMPD shall not provide financial or other reimbursement for accrued but unused paid sick leave to any employee upon the employee's termination, resignation, retirement, or other separation from employment.
 - 6.6.11.1.5. When there is a separation from employment and any employee is rehired by the Tukwila Pool within twelve months of separation, previously accrued unused paid sick leave shall be re-instated and the previous period(s) of employment shall be counted for purposes of determining the employee's eligibility to use paid sick leave.
- 6.6.12. If any employee is receiving time loss payments through L&I, please see supervisor for direction.

- 6.6.13. Covered Absences for Paid Sick Leave use
 - 6.6.13.1 Employee's own illness, injury, or medical appointment
 - 6.6.13.2 Care for family member with health condition or medical appointment, to include a child, parent, spouse, registered domestic partner, sibling, grandparent, or grandchild
 - 6.6.13.3 Employer of school / daycare is closed for health reasons
 - 6.6.13.4 Absences covered by the Domestic Violence Leave statute (RCW 49.76)
- 6.6.14. The TPMPD shall fully comply with the provisions of RCW 49.46.210 and WAC 296-128-600 through WAC 296-128-770, to which employees may refer for more details regarding the application of these paid sick leave laws.

6.7. Vacation Leave (Eligible Employees only)

Eligible employees as defined in Section 6.3.1. accrue paid vacation leave at a rate that is dependent on in their employment status and years of service in the eligible position. See Section 6.3 for more information on requesting and using leave.

- 6.7.1. Both the accrual rate and annual maximum that an employee may accrue each year automatically adjust with each anniversary in the eligible position. Years of service in a non-eligible position do not count toward years of service for vacation accrual.
- 6.7.2. Unused vacation leave may be carried over from one year to the next up to the annual maximum. Once the maximum is reached, the accrual freezes until the employee's anniversary date when accrual may begin again up to the annual maximum.
- 6.7.3. For non-exempt employees, accrual rate is tied to number of hours actually worked. Paid time off does not count as time worked.
- 6.7.4. For the purposes of accrual calculations, previous years of service are lost if an employee voluntarily leaves the Tukwila Pool Metropolitan Park District and returns.
- 6.7.5. New employees do not accrue vacation leave during the three-month conditional probationary employment period nor will they be approved to use vacation leave during this period.
- 6.7.6. Once a new employee is converted from temporary to regular employment status at the conclusion of the conditional probationary employment period, the TPMPD may grant the employee vacation leave in an amount equivalent to approximately three months of accrual. Except in cases of termination for due cause, unused vacation leave is paid out to an employee upon separation.
- 6.7.8. Vacation Leave Accrual Rates:

Years of Service	Non-Exempt Accrual Rate	Exempt Accrual Rate for 1.0 FTE	Maximum accruable
0	6.64 hours for every 173 hours worked	.833 days per month	10 days
1	7.28 hours for every 173 hours worked	.917 days per month	11 days
2	8 hours for every 173 hours worked	1 day per month	12 days
3	8.64 hours for every 173 hours worked	1.08 days per month	13 days
4	9.28 hours for every 173 hours worked	1.16 days per month	14 days
5	10 hours for every 173 hours worked	1.25 days per month	15 days
6	10.64 hours for every 173 hours worked	1.33 days per month	16 days

7	11.28 hours for every 173 hours worked	1.41 days per month	17 days
8	12 hours for every 173 hours worked	1.5 days per month	18 days
9	12.64 hours for every 173 hours worked	1.58 days per month	19 days
10+	13.28 hours for every 173 hours worked	1.66 days per month	20 days

6.8. Washington State Family Care

In accordance with the Washington Family Care Act, employees may use any accrued time off that they have available, to use in order to care for their child, spouse, registered domestic partner, parent, parent-in-law or grandparent.

- 6.8.1. An employee may use available time off to care for their child where the child has a health condition requiring treatment or supervision, or where the child needs preventative care (such as medical, dental, optical or immunization services).
- 6.5.1 An employee may use time off when a spouse, registered domestic-partner, parent, parent-in-law, or grandparent has a “serious or emergency health condition,” which are conditions:
 - 6.8.1.1 Requiring an overnight stay in a hospital or other medical-care facility;
 - 6.8.1.2 Resulting in a period of incapacity or treatment or recovery following inpatient care;
 - 6.8.1.3 Involving continuing treatment under the care of a health care services provider that includes any period of incapacity to work or attend to regular activities, or
 - 6.8.1.4 Involving an emergency (i.e. demanding immediate action).
- 6.8.2. Employees are required to notify their supervisor of the need to take time off to care for a family member as soon as the need for leave becomes known. The district reserves the right to require verification or documentation confirming a family member’s health condition when available leave is used to care for that family member.

6.9. Family and Medical Leave

The District will comply with applicable state and federal laws on Family Medical Leaves whenever it has the required number of employees (50) in its employ for application of the laws and the factual circumstances warrant its application.

6.10. Administrative Leave

On a case-by-case basis, the District may place an employee on administrative leave with or without pay for an indefinite period of time, as determined by the Director of Aquatics Operations, or designee, to be in the best interests of the District, such as pending an investigation or other administrative proceeding.

6.11. Military Leave of Absence

Any employee who is a member of the Washington Army National Guard or Washington Air National Guard, the U.S. Army Reserves, the U.S. Naval Reserves, the U.S. Air Force Reserves, the U.S. Marine Corps Reserves or the U.S. Coast Guard Reserves, or is ordered to serve in an activated Federal military unit, is entitled to leave from their duties for up to twenty-one (21) days for each fiscal year (October 1 to September 30) for official military duty, training, or drills or state active status. During the period of military leave, the employee shall continue to receive their normal rate of pay for days when they would have been scheduled to work for the district. (Calculated for hourly staff as up to 21 average shifts for the employee during the season in question.)

- 6.11.1. Any employee who is a member of the Washington National Guard or a Federal military unit who is called up to report for active duty shall be granted leave without pay for the

period of active-duty service.

- 6.11.2. If an employee takes temporary or regular military leave, he or she is entitled to return to the employee's former job as provided under federal and state laws. A copy of the official orders must be submitted to the employee's supervisor at least one week ~~if possible~~, but not less than within 72 hours if the orders are for emergency deployment during time of war, prior to the commencement of the duty period.
- 6.11.3. The Washington State Military Family Leave Act provides that during a period of military conflict, an employee who regularly works more than twenty (20) hours per week and whose spouse or state-registered domestic partner is deployed or about to be deployed or is on leave from deployment in a military conflict declared by Congress or the President is entitled to up to fifteen (15) days of unpaid leave per deployment. An employee wishing to take this leave must notify his/her supervisor within five (5) business days of receiving official notice that the spouse is being deployed or will be on leave from deployment. Upon conclusion of the leave, the employee will return to his/her position or an equivalent one unless the employee would otherwise have been terminated had he/she not taken the leave.
- 6.11.4. Employees seeking payment for time while performing military duty must provide the Director of Aquatics Operations a copy of their military orders, showing the employee's dates of duty performance, place of duty performance, military unit, rank or pay grade at time of service performance, the name of the NCO or Commissioned Officer who gave the orders, and with that person's signature attesting to the authenticity of the orders. No payment will be made by the District in the absence of bona-fide military orders. Employees making a claim for pay have 180 days from the time of service performance to submit military orders in a timely manner, and must retain a copy of the orders for future reference.

6.12. Domestic Violence Leave

Leave is available to employees who are victims of domestic violence, sexual assault, or stalking, or have a family member (spouse, children, parents, parents-in-law, grandparents, or "a person with whom the employee has a dating relationship.") who is a victim of such abuse.

- 6.12.1. An eligible employee may take "reasonable" leave, including leave on an intermittent or reduced- schedule basis, to engage in specified remedial activities relating to the abuse, including: participating in legal proceedings; seeking medical treatment or mental health counseling; obtaining social services; or taking other actions to increase the safety of the employee and her/his family members.
- 6.12.2. The District may request verification that the employee or her/his family member is a victim of abuse, and that the leave is for one of the covered remedial activities. Verification is satisfied by one or more of the following: (1) a police report indicating the employee or family member was a victim of abuse; (2) a court order protecting the employee or family member; (3) documentation from an attorney, clergy member, medical provider, or other professional from whom assistance was sought; or (4) the employee's own written statement that s/he or a family member is a victim and needs the leave to seek assistance. The District will maintain the employee's provided information as confidential and will not require the employee to disclose information beyond the verification material listed above.
- 6.12.3. The employee may elect to use paid time off (if eligible), or may take unpaid leave.
- 6.12.4. Upon return from domestic violence leave, an employee shall be entitled to return to the employee's former position or a position with equivalent pay, benefits, and conditions of employment; unless unusual circumstances have arisen (i.e. the

employee's position was eliminated for reasons unrelated to the leave). If the employee chooses not to return to work for any reason, the employee should notify the district as soon as possible. Failure to return as agreed from an approved leave may be treated as a voluntary resignation of employment.

6.13. Bereavement Leave

Up to three (3) days leave may be granted for the death of an employee's immediate family or household member. "Immediate family" includes the employee's spouse or registered partner, child, parent, sibling, parent-in-law, son or daughter-in-law. Additional leave may be approved beyond the allotted three (3) days, but may not exceed a total of nine (9) days. Exempt employees are permitted 3 days of leave with pay. Additional days (up to six) will be charged, as determined by the Director of Aquatics Operations, or designee, to the employee's accrued, but unused paid time off (if eligible), or if paid time off is not available, will be unpaid.

6.14. Jury Duty

- 6.14.1. If an exempt employee is called for jury duty or is subpoenaed as a witness, the employee receives his/her regular rate of pay while serving on jury duty, up to a maximum compensation of ten business days.
- 6.14.2. Non-exempt employees will be allowed leave to fulfill jury duty or a subpoena, but will not be paid for the time missed unless they are eligible for paid time off and request vacation or floating holiday leave. An employee released from jury duty for part of a day should call his/her supervisor for instructions. An employee receiving a jury summons must inform his/her department as soon as possible so that arrangements may be made to cover for the employee.
- 6.14.3. Exempt Employees must submit to the District any and all payments received from the court wherein jury duty is performed to receive normal salary reimbursement payment, or the check-stub or check-stubs from payments received from the court must be submitted for off-set balance-of-salary payment to be made by the District. In the event that absence from work may create a bona-fide, significant, and undue hardship for the District, the Director of Aquatics Operations, or the District Administrator, or the President of the Board of Commissioners, may, upon request by the employee, write a letter to the court where the jury duty has been ordered, to ask the court to dismiss the employee from jury duty to prevent that undue hardship from significantly and negatively impacting the operations of the Tukwila Pool.

6.15 Workers Compensation

Regular employees who are injured on the job, are unable to work, and file for Worker's Compensation may use accumulated paid time off (if eligible) while the claim is being processed. Upon receiving payment from the Worker's Compensation carrier, the employee may sign the check over to the District, and any paid time off used by the employee will be reinstated to the employee's account on a pro-rated basis. Eligible Employees may use paid time off to supplement their time loss payments up to the equivalent of their usual hours or salary.