

TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

President of the Board: **Ellen Gengler** Clerk of the Board: **Aaron Shipman**

Board Members: **Jeri Frangello-Anderson, Vanessa Zaputil, Christine Neuffer**

Recording Secretary: **Richard J. Rabe**

Date and Time: **Monday, June 11, 2018, 6:00 p.m.**

Resolution Numbers: *NA*

Location: **Valley View Water & 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. RECOGNITION OF EMPLOYEE OF THE MONTH		Page 3
4. CITIZEN COMMENTS <i>(Limited to 4 minutes per person or group)</i>		
5. CONSENT AGENDA	a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) Regular Meeting, May 14, 2018.	Pages 4 – 8
	b) Approve Vouchers	Pages 9 – 16
6. REPORTS	a) Commissioners	Page 17
	b) Finance	Pages 18 - 32
	c) Director of Aquatics Operations	Pages 33 - 37
	d) District Administrator	Pages 38 - 39
	e) Tukwila Pool Advisory Committee	
7. OLD BUSINESS ITEMS		
8. NEW BUSINESS ITEMS	a) Financial Policy 535 - Cash and Deposit Mgmt.	Pages 40 - 42
	b) Retreat Focus	Page 43
	c) Creating an HR Ad Hoc Committee as a Staff Resource	Pages 44 - 46
9. MISCELLANEOUS		
10. EXECUTIVE SESSION The TPMPD Board of Commissioners may recess into Executive Session per RCW 42.30.110.		
11. ADJOURNMENT		



TUKWILA POOL METROPOLITAN PARK DISTRICT (TPMPD)

Mission, Vision & Values

TPMPD Mission Statement:

To provide a welcoming public aquatics facility managed in a fiscally-responsible manner with a focus on 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

The Tukwila Pool's **Employee of the Month for May 2018** goes to **Aanya Havens** . Aanya is a student at Foster High School. She just started with us at the end of April and has already shined for us by picking up quickly on learning how to teach swim lessons. She has shown us in a very short amount of time that she is an excellent employee, we are very proud to have her on staff!

Hire Dates as of 6-11-2018

Operations

	<u>Employee Name</u>	<u>Hire Date</u>	<u>Position</u>
1	Beal, Rachel	7/7/2015	Lifeguard
2	Bennett, Trevor	10/5/2017	Instructor
3	Chen, Kelly	6/14/2017	Front Desk/Instructor
4	Claire, Morgan	3/30/2018	Front desk
5	Cook, Jacob	6/21/2017	Lifeguard
6	Dunster, Kimberly	3/10/2018	Front desk/lifeguard/instructor
7	Eden, Sam	4/16/2018	Lifeguard
8	Giles, Austin	2/5/2018	Lifeguard
9	Havens, Aayna	3/29/2018	Swim Instructor/Lifeguard
10	Kirby, Megan	12/4/2017	Front Desk/ Instructor
11	Klitnyi, Igor	4/24/2018	Lifeguard
12	Kutzke, Olivia	7/26/2016	Front Desk-Lead
13	Leuthy, Eva	1/29/2018	Instructor
14	Mazur, Marissa	4/25/2018	Instructor
15	Molla, Bruk	7/24/2017	Lifeguard
16	Molla, Helina	9/6/2017	Instructor
17	Rasmussen, Jarek	4/16/2018	Lifeguard
18	Richmire, Katarina	11/22/2017	Lifeguard
19	Rios, Ana	8/25/2017	Lifeguard
20	Schreck, Andrea	5/23/2017	(Seasonal) Instructor/Lifeguard
21	Schenck, Joseph	2/19/2017	Front Desk Attendant
22	Selleck, Kristine	10/24/2016	Bookkeeper
23	Tuguinay, Ceasar	3/30/2018	Lifeguard
24	Williams, Lorna	1/5/2014	Water Exercise Facilitator

Salaried Staff

	<u>Name</u>	<u>Hire Date</u>	<u>Position</u>
25	McCoy, H. Kim	8/1/2017	Assistant Manager
26	Simpson, L. Michelle	3/15/2017	Director of Aquatics Operations
27	Stiles, Jessica	2/27/2017	Assistant Manager

Departures - Farewell

		Last day:	
	Lucas Vanpay	May 31st	Lifeguard

TUKWILA POOL METROPOLITAN PARK DISTRICT

May 14, 2018, 6:00 p.m.
Valley View Sewer District Conference Room
3460 S. 148th Street, Tukwila, WA 98168

BOARD OF COMMISSIONERS (BoC) REGULAR MEETING MINUTES

1. CALL TO ORDER

Clerk of the Board Shipman, presiding in the absence of President Gengler, called the meeting to order at 6:00 p.m.

TPMPD MISSION, VISION, AND VALUES STATEMENT was recited by Clerk Shipman.

THE PLEDGE OF ALLEGIANCE was recited by the attendees.

ROLL CALL

TUKWILA POOL METROPOLITAN PARK DISTRICT COMMISSIONERS

Present were: Commissioner Aaron Shipman – Board Clerk, Commissioner Christine Neuffer, Commissioner Jeri Frangello-Anderson, and Commissioner Vanessa Zaputil.

TUKWILA POOL METROPOLITAN PARK DISTRICT REPRESENTATIVES

Present were: Richard J. Rabe, District Administrator, attending later via video-conference was Michelle Simpson, Director of Aquatics Operations.

MEMBERS OF THE TUKWILA COMMUNITY

Present were: Dave Puki.

MOVED BY ZAPUTIL TO EXCUSE COMMISSIONER GENGLER. SECONDED BY NEUFFER. MOTION CARRIED (4-0).

2. AGENDA

MOVED BY FRANGELLO-ANDERSON TO AMEND THE AGENDA TO TABLE AGENDA ITEM 7.b., COMMISSIONERS' STIPENDS, TO THE NEXT MEETING REGULAR BoC MEETING, JUNE 11, 2018. SECONDED BY NEUFFER. MOTION TO AMEND CARRIED (4-0).

MOVED BY ZAPUTIL TO APPROVE THE AGENDA AS AMENDED, SECONDED BY NEUFFER. MOTION CARRIED (4-0).

3. EMPLOYEE RECOGNITION – EMPLOYEE OF THE MONTH AWARD

Ms. Simpson awarded the Employee of the Month for May 2018 to Austin Giles, for his having done an exceptional job cleaning and having a wonderful attitude every time he comes to work.

4. CITIZEN COMMENTS

Dave Puki spoke about the recent problem of thefts in the building and that a car was stolen from the parking lot. Mr. Puki suggested security cameras should be installed in the entryway and breezeway. He suggested that more front desk staffing could serve as a deterrent to future thefts.

Discussion on the topic continued, with Neuffer saying the Fidalgo Pool had video but not audio recording for their security camera system, (and mentioned that she earlier provided a copy of the Port Angeles Video Surveillance Policy as a resource). Zaputil said the public records schedule requires keeping recordings of incidents for six years. Shipman said the topic could be put on the TPAC agenda.

5. CONSENT AGENDA

- a.) Approval of Minutes of the Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) Regular Meeting, March 12, 2018, Commissioner Shipman invited discussion.

MOVED BY FRANGELLO-ANDERSON TO APPROVE THE BoC MEETING MINUTES OF APRIL 9, 2018. ZAPUTIL SECONDED. MOTION CARRIED (4-0).

- b.) Approval of Vouchers -- Shipman invited discussion. There was none.

MOVED BY ZAPUTIL TO APPROVE THE VOUCHERS. FRANGELLO-ANDERSON SECONDED. MOTION CARRIED (4-0).

6. REPORTS

- a.) Commissioners' Reports:

Commissioner Frangello-Anderson reported that she attended the April 21 "April Pool's" event at the pool; as well as the Done-In-A-Day for repairs, maintenance, and beautification of the pool and its surrounding areas, and thanked Diane Myers and Sharon Shipman for their valuable contributions to the Done-In-A-Day event.

Commissioner Zaputil reported that she attended the Finance Committee meeting on April 23rd; the Done-In-A-Day event; and the "April Pool's" event.

Commissioner Neuffer reported she attended the "April Pool's" event at the pool.

Commissioner Shipman reported he attended the TPAC meeting on April 21st; the Finance Committee meeting on April 23rd; the "April Pool's" day, thanking both the Tukwila Fire Department, and the Kayak Club for their participation in the event; as well as the Done-In-A-Day where he changed many light bulbs.

b.) Finance: Commissioner Zaputil presented the financial reports and explained the Assistant Manager position is budgeted for the cost increase associated therewith. Zaputil said the State Auditor's Office filing was done early by Kristine Selleck, beating their May 31 deadline, and the next Finance Committee Meeting will be held on May 21, 2018, from 5:00 p.m. to 8:00 p.m. at the Pool.

c.) Director of Aquatic Operations (DoAO) Report

DoAO Simpson made comments in support of her written report, appearing on pages 38 to 41 of the Agenda Packet. Zaputil asked about how much of the Kaiser Permanente grant scholarship funds have been utilized to date. Simpson said it was approximately \$6,200 (with \$8,760 left over).

d.) District Administrator (DA) Report

DA Rabe made comments in support of his written report appearing on pages 42 and 43 of the Agenda Packet. Shipman asked what recommendations were made by (Carlene Brown of) WCIA as a result of their audit letter. Rabe and Simpson relayed that Ms. Brown's suggestions concerned beginning to run background checks on volunteers and doing pre-employment drug testing. Rabe said he will get information about the opening date to apply for a Public Records Grant from Mike Saunders of the State Archives Office, via telephone conversation on May 25th, and that he attended a free training on Friday, May 11, 2018, hosted by the Seattle Southside Chamber of Commerce (SSCC) at their conference space, covering implementation and penalties associated with the Department of Labor and Industries (L&I's) recent announcements for audits, enforcement and notifications to comply with the new Washington Paid Sick Leave Law (PSLL), and related new information learned at that presentation. Rabe recommended the TPMPD join the SSCC, primarily for the training opportunities they offer, but also for the promotional benefit of linking the Tukwila Pool's website via a link on the SSCC website, as well as for the networking opportunities they offer with other businesses and governmental entities in Seattle's southern suburbs. Rabe said he is pre-registered to attend a free MRSC webinar training on May 24, 2018 covering MRSC Rosters. He also distributed to the Commissioners a set of brochures from the Association of Washington Cities (AWC) and will continue researching the costs and benefits of that organization's offerings. Shipman commented that he would like to see an "apples-to-apples" comparison of AWC and WCIA rates just for property and liability coverage premiums for clarity and relevance. Frangello-Anderson commented that WCIA has provided excellent customer service, which should be taken into account when comparing the two insurers. Rabe mentioned the Valley View Sewer and Water District's request for information to be included for their July 12 Open House event.

Zaputil asked whether the new Commissioners' stipend rate will take effect July 1st, as per OFM, or do BoC members stipends remain at the \$114 rate until the next term of office, or election, and with unanimous consent, directed Rabe to send an e-mail to Brian Snure, Counsel for the District, to get Snure's legal opinion, for clarification on the question.

e.) TPAC Report

Commissioner Shipman presented the March 2018 TPAC report, appearing on page 44 of the Agenda Packet, for acceptance by the BoC.

7. OLD BUSINESS

a.) Social Media Policy

After discussion of the issues involved, and without objection Commissioner Zaputil asked DA Rabe to compile the suggestions of the BoC members to draft a Social Media Usage policy for inclusion in the Employee Handbook and presentation to the Board of Commissioners at the June 2018 Regular Meeting. Shipman expressed concern that the design and tone of the draft document should be modified to be a more formal statement of rules to align with the existing Employee Handbook. Zaputil said the draft would need to be reduced in size, and included as a set of “guidelines,” and warned about being very careful about the language in the draft policy, because records created through Social Media will become public records open to the Public Records Act disclosure requirements. Rabe asked the Commissioners to provide feedback on the draft Social Media guidelines he wrote, with Zaputil getting a consensus from the Commissioners that they will do so by May 25, 2018.

b.) Commissioners’ Stipends

Moved earlier (See 2., Above) to table discussion until the next meeting, June 11, 2018.

c.) Commissioners’ Retreat – Scheduling

DA Rabe reminded the Commissioners the Spring Retreat is scheduled for June 2, 2018, from 9:30 a.m. to 3:00 p.m. The location will be at Friendz Café in Tukwila. Rabe said he will place the food order on May 25th, asking the Commissioners to make their menu choices known to him by that date. Shipman said President Gengler is currently compiling the Agenda for the Retreat.

8. NEW BUSINESS

a.) Maintenance Worker

The commissioners engaged in discussion with DoAO Simpson concerning the addition of the Maintenance Worker II and Maintenance Worker I positions, along with corresponding job descriptions, wages, and required qualifications. Consensus was reached to amend the qualifications section to add the word “plumbing (tools)” to both job descriptions (as an additionally required set of tools), and was agreed upon.

NEUFFER MOVED TO APPROVE THE JOB DESCRIPTION, AS AMENDED, FOR MAINTENANCE WORKER 2 (MW2) WITH THE WAGE SET AT \$25 PER HOUR. FRANGELLO-ANDERSON SECONDED. MOTION CARRIED (4-0).

NEUFFER MOVED TO APPROVE THE JOB DESCRIPTION, AS AMENDED, FOR MAINTENANCE WORKER 1 (MW1), WITH THE WAGE SET AT \$20 PER HOUR. ZAPUTIL SECONDED.

Discussion: Frangello-Anderson expressed reservations about the job description for MW1, the expectation for the hours to be worked, and the scheduling basis for the MW1 position. Simpson responded to various questions and clarified her own expectations for the position. **MOTION CARRIED (3-1, WITH FRANGELLO-ANDERSON VOTING NAY).**

NEUFFER MOVED TO UPDATE THE APPENDIX A-1, SALARY AND WAGE SCALE, IN THE EMPLOYEE HANDBOOK WITH ADDITIONAL SECTION PROVIDED ON PAGE 62 OF THE AGENDA PACKET. FRANGELLO-ANDERSON SECONDED. MOTION CARRIED (4-0).

NEUFFER MOVED TO REPLACE THE APPENDIX A-2, SALARY AND WAGE SCHEDULE, IN THE EMPLOYEE HANDBOOK AS UPDATED ON PAGE 61 OF THE AGENDA PACKET. ZAPUTIL SECONDED. MOTION CARRIED (4-0).

ZAPUTIL MOVED TO EXTEND THE MEETING UNTIL 9:05 p.m. FRANGELLO-ANDERSON SECONDED. MOTION CARRIED (4-0).

b.) Volunteers' Background Checks

ZAPUTIL MOVED TO TABLE FURTHER DISCUSSION OF THE VOLUNTEERS' BACKGROUND CHECKS ISSUE, UNTIL THE NEXT REGULAR BOARD OF COMMISSIONERS' MEETING, SCHEDULED FOR JUNE 11, 2018. NEUFFER SECONDED. MOTION PASSED (4-0).

9.) MISCELLANEOUS

Frangello-Anderson commented that she would like to see weekly reports from the Director of Aquatics Operations and the District Administrator.

10.) EXECUTIVE SESSION

None.

11.) ADJOURNMENT

FRANGELLO-ANDERSON MOVED TO ADJOURN, SECONDED BY ZAPUTIL. MOTION CARRIED (4-0).

The meeting concluded at 9:05 p.m.

Commissioner Aaron Shipman, Clerk of the Board

Date:

[NOTHING FOLLOWS]



King County

Special District Voucher Approval Document

KC V2.0

Scheduled Payment Date: 05/08/2018

Total Amount: \$16,558.73

Control Total: 6

Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20180430120927.csv

Fund #: 175910010

CONTACT INFORMATION

Preparer's Name:

Kristine Selleck

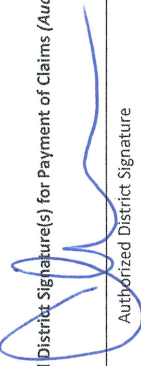
Email Address: accounting@tukwilapool.org

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)):



Authorized District Signature

Date

4/30/18

Authorized District Signature

Date

Richard J. Rabe 4/30/18

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

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

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Special District Voucher Approval Document

File Name: AP_TUKPLMPD_APSUPINV_20180430120927.csv

District Name: Tukwila Pool Metropolitan Park District

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			1118209	04/19/2018	\$90.00	SERVICE DATES: 05/01/2018 - 05/31/2018 FIRE AND SECURITY MONITORING FEES
ALARM CENTER, INC.			1120688	04/25/2018	\$162.80	SERVICE DATES: 04/16/2018 REPLACED DOOR SWITCH AND ADDED CODES TO PANEL
CITY OF TUKWILA			LP-00104	04/25/2018	\$10,121.48	BILLING DATE: MAY / 2018 CITY BRIDGE LOAN PAYMENT
MACDONALD-MILLER FACILITY SOLUTIONS INC.			SVC131549	04/20/2018	\$582.32	SERVICE DATE: 04/10/2018 2X BACKED UP FLOOR DRAINS (L&I COMBINED PROJECT)
PUGET SOUND ENERGY			20180424	04/24/2018	\$4,262.86	SERVICE DATES: 03/23/2018 - 04/23/2018 UTILITIES NATURAL GAS
SEATTLE CITY LIGHT			20180420	04/20/2018	\$1,339.27	SERVICE DATES: 03/20/2018 - 04/18/2018 UTILITIES ELECTRIC



King County

Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 05/15/2018

Total Amount: \$3,495.64

Control Total: 10

Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20180508093036.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. Dale

Authorized District Signature

Date

5-8-18

Authorized District Signature

Date

5/9/18

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

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Fax: (206) 263-3767

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Attn: Special

Districts

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Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20180508093036.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			34558519	04/26/2018	\$186.14	DELIVERY DATE: 04/26/2018 CARBON DIOXIDE LIQUID BULK
COMCAST BUSINESS			20180428	04/28/2018	\$122.69	SERVICE DATES: 05/08/2018 - 06/07/2018 BUSINESS CABLE AND INTERNET
DEPARTMENT OF REVENUE			UBI 603-151-833	05/03/2018	\$19.00	BLS APPLICATION FOR MINOR WORK PERMIT ENDORSEMENT
FITT BALANCE LLC			1010	05/03/2018	\$100.00	SERVICE DATES: 04/06/2018 - 04/27/2018 - WEEKLY FITT FRIDAY 60-MIN. SHALLOW WATER AQUATIC FITNESS CLASS INSTRUCTED BY CHRISTEN SINGER AT TUKWILA POOL
ORKIN PEST CONTROL			169709886 170341036	05/05/2018	\$166.26	SERVICE DATE: 05/01/2018 SCH SVC PC STANDARD - QUARTERLY 4-PC STANDARD (ACCOUNT 28121376)
REC-1			REC1-015446	05/01/2018	\$307.64	SERVICE DATES: 04/01/2018 - 04/30/2018 REVENUE PROCESSING SOFTWARE
RICOH USA, INC.			100502615	05/04/2018	\$448.87	BILLING PERIOD: 04/30/2018 - 05/29/2018 EQUIPMENT RENTAL, ADDITIONAL IMAGES, TAXES
SKCDPH			IN0768215593.00	05/01/2018	\$593.00	2018 RENEWAL FOR PUBLIC HEALTH OPERATING PERMIT
SNURE LAW OFFICE, PSC			20180501	05/01/2018	\$960.00	SERVICE DATE(S): 04/04/2018 AND 04/24/2018 RE: PREVAILING WAGE CLASS AND CONTRACTS
WALTER E NELSON CO.			648389	04/27/2018	\$592.04	SHIP DATE: 04/27/2018 JANITORIAL SUPPLIES



King County

Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 05/22/2018

Total Amount: \$1,100.74

Control Total: 4

Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20180515094832.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. Rhee

Authorized District Signature

Date

5-15-18

[Signature]

Authorized District Signature

Date

5/16/18

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

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Special District Voucher Approval Document

KC v2.0

File Name: AP_TUKPLMPD_APSUPINV_20180515094832.csv

District Name: Tukwila Pool Metropolitan Park District

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			34698410	04/30/2018	\$138.89	RENTAL PERIOD: APRIL 2018 CARBON DIOXIDE CYLINDER RENTAL
AMERICAN RED CROSS			22099739	04/30/2018	\$216.00	SERVICE DATE: 04/15/2018 - LIFE GUARDING CLASS (EMPLOYEES \$144) (PATRONS \$72)
TRAVELERS			20180508	05/08/2018	\$687.00	POLICY PERIOD: 06/12/2018 - 06/12/2019 1G017151 BME1-1G017151-TIL-18 BOILER & MACHINERY INSURANCE
VALLEY VIEW SEWER DISTRICT			20180501	05/01/2018	\$58.85	SERVICE DATES: 04/01/2018 - 04/30/2018 UTILITIES SEWER



King County

Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 05/29/2018

Total Amount: \$246.82

Control Total: 2

Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20180521140608.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. Rabe 5-21-18

Authorized District Signature

Date

[Signature] 5/24/18

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

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King County Email: SpecialDist.AP@kingcounty.gov

Accounts Payable Fax: (206) 263-3767

Attn: Special

Districts

401 5th

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Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20180521140608.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
CASCADE COMPUTER MAINTENANCE, INC.			1076697	05/10/2018	\$133.78	SERVICE DATE: 05/04/2018 PRINTER TESTING AND ACCESS CODE RESETTNG - REMOTE AND ON-SITE SUPPORT
WALTER E NELSON CO.			649794	05/08/2018	\$113.04	SHIP DATE: 05/07/2018 JANITORIAL SUPPLIES

Commissioners' Reports

Notes:



Tukwila Pool Metropolitan Park District
Budget Report for June 2018
BOC Meeting

A	B	C	E	F	G	H	K	L	M
Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals: Year to 04/30/2018	% of Budget
1									
2	308.80.00		198,375.00	198,389.00	238,546.00	271,557.67	288,491.29	343,876.36	
3									
Revenues									
4									
General Property Tax									
5		Based on estimates provided by King County	790,492.00	795,676.52	862,277.00	894,556.71	918,571.00	420,905.48	45.82%
6		Total 311 General Property Tax	790,492.00	795,676.52	862,277.00	894,556.71	918,571.00	420,905.48	
7									
Local Retail Sales & Use Taxes									
8		10% of Taxable sales	5,738.00	6,108.63	5,453.00	7,389.04	7,555.00	2,178.26	28.83%
9		Total 313 Local Retail Tax	5,738.00	6,108.63	5,453.00	7,389.04	7,555.00	2,178.26	
10									
Merchandise									
11		Taxed Merchandise Taxable	1,700.00	2,390.84	3,000.00	2,689.15	3,000.00	893.20	29.77%
12		Untaxed Merchandise Non-taxable	700.00	1,332.36	1,900.00	2,962.01	2,000.00	783.50	39.18%
13		all consumable products sold (except Vitamin Water and Gatorade)							
14		Total 341 Merchandise	2,400.00	3,723.20	4,900.00	5,651.16	5,000.00	1,676.70	
15									
Cultural and Recreation									
16		Activity Fees (General Passes) Taxable	20,400.00	23,641.12	22,500.00	21,524.26	24,200.00	8,373.03	34.60%
17		Activity Fees (General Admissions) Taxable	31,200.00	29,895.49	27,000.00	36,576.41	38,500.00	9,701.75	25.20%
18		Activity Fees (Special Events) Taxable	1,800.00	1,314.61	1,600.00	2,124.73	2,200.00	828.67	37.67%
19		Program Fees (Swim Classes) Non-taxable	80,000.00	61,278.50	93,000.00	65,973.68	60,000.00	24,760.25	41.27%
20		Program Fees (Exercise Classes) Non-taxable	1,500.00	330.89	800.00	415.00	300.00	708.50	236.17%
21		Program Fees (Lifeguard Classes) Non-taxable	1,000.00	-	1,000.00	880.00	1,250.00	275.00	22.00%
22		Other Fees (pass through to Red Cross) Non-taxable	200.00	100.00	300.00	105.00	350.00	70.00	20.00%
23		Other Fees (TV and Brochure Advertising) Non-taxable							
24		CAAT TV and Brochure Advertisement Fees							
25		Total 347 Cultural and Recreation	136,100.00	116,560.61	146,200.00	127,599.08	126,800.00	44,717.20	
26									
Interest									
27		Interest Earnings	850.00	2,564.03	2,500.00	5,227.85	4,500.00	2,419.84	53.77%
28		Total 361 Interest	850.00	2,564.03	2,500.00	5,227.85	4,500.00	2,419.84	
29									
Rents, Leases and Concessions									
30		Rentals (Short-Term, One Time) Taxable	3,600.00	5,049.92	3,000.00	8,002.31	7,150.00	1,728.17	24.17%
31		Equipment and Locker Rentals - Taxable	1,000.00	328.76	1,200.00	985.96	500.00	247.27	49.45%
32		Rentals (Long-Term/Contracted) Non-taxable	42,000.00	54,186.00	50,000.00	96,273.35	83,950.00	32,566.00	38.79%
33		CAAT \$35,917.75; Kennedy \$19,400; Foster \$2100; Synchro \$4200; Alaska \$1000; Tukwila camps \$2900; Kayak \$10,500; Tukwila Parks and Rec \$2,000; Seattle Gospel Union \$500 x \$70,000							
34		Total 362 Rents, Leases and Concessions	46,600.00	59,564.68	54,200.00	105,261.62	91,600.00	34,541.44	
35									
Contributions from Private Sources									
36		Cash Donations Non-taxable	250.00	190.00	250.00	755.00	200.00	8.75	4.38%
37		Gifts In-Kind Non-taxable							
38		Grant Revenue Junior Guard							
39		Grant Revenue Misc. Overhead							
40		Not tax deductible							
41		Not tax deductible							
42		Funds from Kaiser Grant							
43		Funds from Kaiser Grant							
44		Funds from Kaiser Grant							
45		Total 367 Contributions	250.00	190.00	250.00	755.00	20,200.00	20,008.75	
46									
Miscellaneous Revenue									
47		Unapplied Cash Income (Account Credit)				53.27		16.50	
48		Other Miscellaneous Revenue Non-taxable		(23.84)		(362.43)			
49		Adult Free Passes Applied			60.00				
50		Youth Free Passes Applied			300.00	9.00			
51		Scholarship Funds Applied	10,000.00	10,069.37	10,000.00	7,344.92	10,000.00	1,464.50	14.65%
52		Discounts Applied				(44.00)			
53		Gift Certificates				322.00			
54		Deposit Over / Short				11.31		14.90	
55		Total 369 Miscellaneous Revenue	10,000.00	10,045.53	10,360.00	7,334.07	10,000.00	1,495.90	
56									
Sales of Capital Assets									
57		Sales of Capital Assets				272.73			
58		Total 395 Sale of Capital Assets	-	-	-	272.73	-	-	-
59									
Nonrevenue Transfers In									
60		Transfers In from Capital Improvement Fund	50,000.00						
61		Total 397 Transfers-In	50,000.00	-	-	-			
62									
63		Total Revenue	1,042,430.00	994,433.20	1,086,140.00	1,154,047.26	1,184,226.00	527,943.57	



Tukwila Pool Metropolitan Park District
Budget Report for June 2018
BOC Meeting

	A	B	C	E	F	G	H	K	L	M
	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals: Year to 04/30/2018	% of Budget
1										
56										
57	Board Expenditures									
58	BOC Stipend	576.20.100.10.00	3 @ \$114 per meeting x 15 meetings	5,000.00	1,605.50	5,130.00	5,130.00	5,130.00	1,368.00	26.67%
59	BOC Supplies									
60	BOC Office Supplies	576.20.100.30.10	business cards, etc.	250.00	64.51	100.00	-	100.00	71.30	71.30%
61	BOC Equipment	576.20.100.30.20	Gavel, nameplates, etc.	200.00	185.19	100.00	18.68	100.00	40.92	40.92%
62	BOC Meeting Food	576.20.100.30.30	retreat	250.00	120.97	250.00	102.07	250.00	-	0.00%
63	BOC Services									
64	Consultant Fees	576.20.100.40.10		500.00	23.50	500.00	-	300.00	-	0.00%
65	Transcription Services	576.20.100.40.20	\$360 per meeting (avg.) x 15 meetings	3,200.00	5,634.00	5,400.00	3,238.00	750.00	-	0.00%
66	Meeting Site Rental	576.20.100.40.30		1,000.00	670.00	600.00	-	600.00	1,170.00	195.00%
67	Public Records Request	576.20.100.40.40		1,000.00	16.43	500.00	-	500.00	-	0.00%
68	BOC Travel (non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	200.00		200.00	-	100.00	-	0.00%
69	BOC Development									
70	Travel/Transportation	576.20.100.40.61	For development purposes only	200.00	58.45	200.00	43.60	200.00	-	0.00%
71	Tuition/Registration Fees	576.20.100.40.62		650.00	250.00	650.00	-	650.00	-	0.00%
72	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	-	0.00%
73	BOC Intergovernmental Costs									
74	Election Costs	576.20.100.50.10	billed in 2018 for the 2017 election cycle	5,900.00	5,988.43	-	-	6,000.00	9,174.11	152.90%
75			Total 576.20.100 Board Expenditures	19,350.00	15,429.71	13,830.00	8,667.35	14,880.00	11,824.33	
76	Executive Expenditures									
77	Executive Salaries & Wages									
78	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	36,890.94	37,740.00	11,571.50	30.66%
79	Other Taxable Compensation (Benefit Stipend)	576.20.200.10.20	(*see note above)	6,750.00	5,343.75	6,968.00	5,272.48	5,661.00	1,705.44	30.13%
80	Executive Personnel Benefits									
81	Non-Taxable Benefits									
82	FICA	576.20.200.20.11	Included in Pool Personnel Benefits	3,646.00		4,087.00	-			
83	Unemployment	576.20.200.20.12		912.00		2,420.00	-			
84	L & I	576.20.200.20.13		456.00		122.00	-			
85	Executive Development									
86	Travel/Transportation	576.20.200.40.11	For development purposes only	200.00		70.00	43.25	150.00	23.76	15.84%
87	Tuition/Registration Fees	576.20.200.40.12		500.00		500.00	380.00	500.00	-	0.00%
88	Travel (non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	650.00	1,296.25	200.00	-	200.00	-	0.00%
89			Total 576.20.200 Executive Expenditures	58,114.00	50,494.09	60,823.00	42,586.67	44,251.00	13,300.70	



Tukwila Pool Metropolitan Park District
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A	B	C	E	F	G	H	K	L	M
Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals: Year to 04/30/2018	% of Budget
1									
90 Shared Expenditures									
91 Shared Salary & Wages									
92 Wages Bookkeeper	576.20.300.10.10	part time 15 hours/week	12,500.00	1,436.25	7,500.00	11,099.13	12,500.00	5,377.92	43.02%
93 Non-Taxable Benefits									
94 FICA	576.20.300.20.11				575.00				
95 Unemployment	576.20.300.20.12	Included in Pool Personnel Benefits			450.00				
96 L & I	576.20.300.20.13				70.00				
97 Shared Supplies/Equipment									
98 Office/Computer Supplies/Equipment (consumable)									
99 Office Supplies (consumables)	576.20.300.30.11	desk supplies, planners, laminating, deposit slips, batteries	1,000.00	852.04	1,000.00	1,325.25	1,500.00	656.12	43.74%
100 Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	900.00	388.96	800.00	555.88	550.00	321.36	58.43%
101 Office/Computer Supplies/Equipment (non-consumable)									
102 Office Equipment (non-consumables)	576.20.300.30.13	Includes sign stands, furniture, staplers, etc.	1,000.00	1,005.49	1,000.00	475.91	1,000.00	2,338.29	233.83%
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	2,007.41	2,500.00	4,355.80	174.23%
103									
104 Shared Services									
105 IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	3,400.00	444.40	1,000.00	2,138.42	4,000.00	2,609.27	65.23%
106 Legal Services	576.20.300.40.20		13,750.00	5,037.00	10,000.00	5,912.00	8,000.00	418.00	5.23%
107 Communication Services									
108 Telephone	576.20.300.40.31		2,190.00	181.28	-	-	-	-	-
109 Postage	576.20.300.40.32		500.00	103.15	200.00	137.20	200.00	117.24	58.62%
110 Website & email hosting	576.20.300.40.33	Rackspace & Bluehost	500.00	1,399.83	1,300.00	1,312.88	1,500.00	-	0.00%
111 Internet/VoIP Phones	576.20.300.40.34	Intermedia phone & T1 & Comcast public WIFI	7,500.00	8,190.38	7,750.00	7,594.98	7,500.00	2,315.84	30.88%
112 Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office (\$950), Adobe DC (\$200), When to Work (\$360), McAfee (\$40)	720.00	1,504.02	1,500.00	956.66	1,600.00	894.25	55.89%
113 Advertising/Posting Fees	576.20.300.40.36	For posting DAO position only	455.00	455.00	200.00	329.00	200.00	-	0.00%
114 Printing & Copying Services	576.20.300.40.37	For Ricoh & other non-program printing services	3,000.00	4,854.70	4,700.00	5,471.59	5,500.00	2,048.12	37.24%
115 Bank Charges	576.20.300.40.40		1,800.00	801.28	2,300.00	343.60	800.00	102.07	12.76%
116 Payroll Services	576.20.300.40.50	\$5614.60 year \$60.50 timeclock, \$230/month Annual: Costco \$60, WRP \$580, MRSC Rosters \$135, Amazon Prime \$110, ARC \$300	2,820.00	5,440.76	5,000.00	5,235.27	6,000.00	1,758.90	29.32%
117 Membership Dues	576.20.300.40.60		960.00	700.00	1,000.00	1,168.26	1,000.00	775.00	77.50%
118 Miscellaneous Services	576.20.300.40.70	note how used in detail	1,000.00	0.02	500.00	-	500.00	-	0.00%
119 Risk Management Services									
120 Security & Fire Alarm	576.20.300.40.81	Monitoring \$90/month = \$1080, Yearly Inspection \$320	4,170.00	4,423.71	4,200.00	2,462.39	2,500.00	1,210.08	48.40%
121 Pest Control	576.20.300.40.82	Orkin - quarterly \$165.51 total \$662.04	800.00	855.13	700.00	576.55	700.00	265.98	38.00%
122 Insurance	576.20.300.40.83	WCIA - Travelers	12,420.00	12,148.00	12,612.00	13,170.00	14,000.00	10,489.00	74.92%
123 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	20.00	2.22%
124 Financial Services									
125 Independent	576.20.300.40.91	Independent		7,098.35		-			
CPA 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	7,458.50	10,000.00	6,627.50	8,000.00	4,066.00	50.83%
126									
127 Software Programs (financial)	576.20.300.40.93	QuickBooks Online Subscription \$75/ quarter = \$300	500.00	262.44	500.00	150.00	500.00	150.00	30.00%
128 Shared Intergovernmental Services									
129 External Taxes and Operating Assessments	576.20.300.50.10	include description	5,000.00	49.00	1,000.00	-			
130 Washington Business License	576.20.300.50.20					-			
131 Tukwila Business License	576.20.300.50.30					-			
132 Annual Permits	576.20.300.50.40	King Co Health	800.00	593.00	600.00	593.00	650.00	-	0.00%
133 Interlocal Agreements	576.20.300.50.50					-			
134 State Audit	576.20.300.50.60	to be conducted in 2017	5,000.00		13,500.00	2,606.09	-	3,133.30	
135		Total 576.20.300 Shared Expenditures	92,230.00	65,544.76	91,757.00	72,833.97	82,100.00	43,422.54	



Tukwila Pool Metropolitan Park District
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Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals: Year to 04/30/2018	% of Budget
1									
136 Swimming Pool Expenditures									
137 Swimming Pool Salaries and Wages									
138 Lifeguards	576.20.400.10.10	*see attached worksheet	65,116.00	71,867.59	96,000.00	108,028.79	126,450.00	36,044.99	28.51%
139 Instructors	576.20.400.10.20	*see attached worksheet	32,642.00	37,391.80	52,000.00	41,251.52	42,500.00	15,211.22	35.79%
140 Head Guards	576.20.400.10.30		43,275.00	36,090.33	-	-	-	-	-
141 Director of Aquatic Operations	576.20.400.10.40		55,000.00	56,705.55	55,000.00	47,711.48	66,734.00	21,839.98	32.73%
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 = \$3,1680 Total = \$68,800 rounded to \$69,000	40,000.00	30,261.64	75,000.00	80,564.74	89,000.00	28,862.85	32.43%
142 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	34,254.08	50,100.00	8,745.18	17.46%
143 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	-	14,532.98	7,500.00	2,628.88	35.05%
144 Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80	DOAO \$67080, AM \$89,000, 15% x \$156080 = \$23,412	14,520.00	12,652.39	19,500.00	19,512.44	23,500.00	7,451.84	31.71%
145 Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90			4,185.68		37.34			
146 Swimming Pool Personnel Benefits									
147 Non-Taxable Benefits									
148 FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	22,850.00	25,901.58	26,124.00	31,022.68	35,711.35	10,771.77	30.16%
149 Unemployment	576.20.400.20.12	TPMPD's contribution (5.5% up to \$44K)	5,712.00	19,213.46	18,178.00	12,764.03	25,674.83	3,332.24	12.98%
150 L&I	576.20.400.20.13	TPMPD's contribution	2,856.00	9,105.79	9,500.00	8,597.08	15,000.00	3,667.58	24.45%
151 Other Benefits (non-cash)	576.20.400.20.20								
152 Swimming Pool Supplies									
153 Program Supplies and Equipment									
154 Exercise Classes	576.20.400.30.11	foam dumbbells	200.00	179.40	200.00	139.80	200.00	318.17	159.09%
155 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	412.20	500.00	-	0.00%
156 Special Events	576.20.400.30.13	food, inflatable, games supplies, wristbands	1,400.00	1,003.56	1,400.00	2,469.67	2,400.00	1,378.87	57.45%
157 Staff Uniforms	576.20.400.30.14	shirts, swimwear, hip packs, badges, lanyards, whistles, polo shirts	2,000.00	2,359.00	1,700.00	1,807.39	2,500.00	1,067.80	42.71%
158 Safety Supplies Equipment	576.20.400.30.15	life jackets, first aid supplies, biohazard supplies, rescue tubes ** more lifejackets for 2018	2,250.00	1,635.95	1,700.00	3,119.56	2,500.00	1,921.50	76.86%
159 Lifeguard Class Supplies and Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes				156.44	150.00	126.59	84.39%
160 Drop In/Open Swim Supplies	576.20.400.30.17	kickboards, fins, wristbands				243.22	500.00	361.67	72.33%
161 Maintenance and Repairs Supplies									
162 Pool Chemicals	576.20.400.30.21	Aquatic Specialty, Alogas, The Pool Guy Plus **adding them degreasing the filters 2 times a year as part of their service	10,634.00	11,802.64	11,000.00	10,574.12	14,000.00	2,992.56	21.38%
163 Janitorial Supplies	576.20.400.30.22		4,400.00	6,199.61	6,000.00	9,574.70	8,000.00	2,296.68	28.71%
164 Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	600.00	1,392.49	1,500.00	2,353.81	6,000.00	4,402.98	73.38%
165 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	812.92	2,000.00	54.20	2.71%
166 Resale Inventory	576.20.400.30.30		1,200.00	3,032.40	2,600.00	3,494.40	3,500.00	1,395.22	39.86%
167 Miscellaneous Supplies	576.20.400.30.40	Include description	200.00	115.94	200.00	283.85	200.00	-	0.00%



Tukwila Pool Metropolitan Park District
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1									
169 Swimming Pool Services									
170 Transaction Services/Merchant Fees	576.20.400.40.10	Rec 1 Services, Credit Card processing fees	4,800.00	5,221.19	6,500.00	7,577.47	9,000.00	2,719.66	30.22%
171 Translation Services	576.20.400.40.20		500.00	766.21	500.00	-	300.00	-	0.00%
172 Grant Translation	576.20.400.40.21						500.00	-	0.00%
173 Advertising & Promotion									
174 Outreach & Marketing Services	576.20.400.40.35	additional services as needed			4,000.00	600.00	2,000.00	387.56	19.38%
175 Grant Marketing	576.20.400.40.36						1,700.00	43.57	2.56%
176 Grant Overhead	576.20.400.40.37						2,800.00	825.43	29.48%
177 Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochures included 500 for marketing grant	3,000.00	1,532.81	2,000.00	780.00	2,000.00	1,320.00	66.00%
178 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	3,564.38	4,000.00	1,419.40	35.49%
179 Ads/Postings	576.20.400.40.33	Assistant Manager position & program promotion only	600.00	1,020.00	800.00	228.00	800.00	410.60	51.33%
180 Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment					1,000.00	1,289.73	128.97%
181 Promotional giveaways	576.20.400.40.34	program promotion only	1,000.00	521.67	800.00	40.51	500.00	-	0.00%
182 Staff Development									
183 Travel/Transportation	576.20.400.40.41	For pool staff only	-	-	-	189.62	400.00	531.32	132.83%
184 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	1,568.08	2,000.00	1,289.00	64.45%
185 Rentals and Leases									
186 Equipment	576.20.400.40.51		1,000.00	452.00	500.00	-	-	-	-
187 Facility Ground Lease	576.20.400.40.52	Tukwila School District	11,497.00	11,497.50	11,497.00	-	-	-	-
188 Utilities									
189 Electrical	576.20.400.40.61		16,000.00	15,033.65	16,000.00	15,996.92	17,600.00	5,781.57	32.85%
190 Gas	576.20.400.40.62		48,000.00	46,044.27	49,000.00	48,948.96	58,000.00	19,157.97	33.03%
191 Water	576.20.400.40.63		4,200.00	4,390.41	5,100.00	6,474.42	6,500.00	3,424.93	52.69%
192 Sewer	576.20.400.40.64		7,920.00	1,091.96	4,200.00	1,186.46	1,500.00	235.55	15.57%
193 Garbage Collection	576.20.400.40.65		900.00	-	1,000.00	-	1,000.00	-	0.00%
194 Storm Drain	576.20.400.40.66					-	-	-	-
195 Other Utilities	576.20.400.40.67					-	-	-	-
196 Repairs and Maintenance Services									
197 Maintenance/Janitorial Service	576.20.400.40.71		-	-	-	-	-	-	-
198 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	31,799.21	40,000.00	3,946.32	9.87%
199									
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 hvac 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	21,227.84	21,000.00	9,799.35	46.66%
200									
201 Travel (non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	16.62	200.00	21.04	200.00	1.08	0.54%
202 Miscellaneous Services									
203 Scholarship Fund (Swim Lesson Fees)	576.20.400.40.91		10,000.00	10,069.37	10,000.00	7,344.92	10,000.00	1,464.50	14.65%
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	-	0.00%
204 Aerobics Partner (pass through)	576.20.400.40.93					-	-	325.00	
206 Other Services	576.20.400.40.94	Record all misc. in detail for future budgeting	1,000.00	-	500.00	-	-	-	
207 Adult Free Passes	576.20.400.40.95	20% of those distributed			60.00	-	-	-	
208 Youth Free Passes	576.20.400.40.96	20% of those distributed			300.00	9.00	-	-	
209 Discounts Applied	576.20.400.40.97					-	-	-	
210 Gift Certificates	576.20.400.40.98					322.00	-	-	
211		Total 576.20.400 Swimming Pool Expenditures	493,419.00	500,537.19	569,539.00	581,948.07	707,770.17	209,243.31	



Tukwila Pool Metropolitan Park District
Budget Report for June 2018
BOC Meeting

A		B	C	E	F	G	H	K	L	M
Item Description		GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals: Year to 04/30/2018	% of Budget
1										
212	Sales Tax									
213	Sales Tax Paid	586.00.300.00.00		5,738.00	4,776.24	5,453.00	7,999.75	7,555.00	2,014.33	26.66%
214			Total 586.00.300 Sales Tax	5,738.00	4,776.24	5,453.00	7,999.75	7,555.00	2,014.33	
215	Debt Service Principle									
216	City Bridge Loan (Principle)	591.76.300.70.10		105,692.00	105,692.32	107,826.00	107,825.66	110,002.05	36,423.37	33.11%
217	Loans and Bonds (Principle)	591.76.300.70.20		93,737.00	93,737.30	96,428.00	96,427.85	99,195.63	49,246.93	49.65%
218			Total 591.76.300 Debt Service Principle	199,429.00	199,429.62	204,254.00	204,253.51	209,197.68	85,670.30	
219	Debt Service Interest									
220	City Bridge Loan (Interest)	592.76.300.80.10		15,766.00	15,765.44	13,632.00	13,632.10	11,455.71	4,062.55	35.46%
221	Loans and Bonds (Interest)	592.76.300.80.20		19,393.00	19,392.70	16,702.00	16,702.15	13,934.37	7,318.07	52.52%
222			Total 592.76.300 Debt Service Interest	35,159.00	35,158.14	30,334.00	30,334.25	25,390.08	11,380.62	
223	Park Facility Improvements and New Construction									
224	CIP Supplies	595.76.300.30.00	Reported below: 2018 Capital Improvement Project/Lifetime Replacement Fund Budget	25,000.00	25,917.53					
225	CIP Services	595.76.300.40.00		25,000.00	23,977.25	15,000.00				
226			Total 595.76.300 Park Facility Improvements (CIP)	50,000.00	49,894.78	15,000.00	-	-		
227	Transfers Out									
228	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		0.00%
229			Total 597.00.300 Transfers Out	80,000.00	-	85,000.00	133,305.00	80,000.00		-
230			Total Expenditures	1,033,439.00	921,264.53	1,075,990.00	1,081,728.57	1,171,143.93	376,856.13	
231										
232			Opening Balance	198,375.00	198,389.00	238,546.00	271,557.67	288,491.29	343,876.36	
233			Total Revenue	1,042,430.00	994,433.20	1,086,140.00	1,154,047.26	1,184,226.00	527,943.57	
234			Total Expenditures	(1,033,439.00)	(921,264.53)	(1,075,990.00)	(1,081,728.57)	(1,171,143.93)	(376,856.13)	
235	Ending Balance			207,365.00	271,557.67	248,696.00	343,876.36	307,573.36	494,963.80	
236			Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures							
237			3 Months Operational and Debt Service Expenses:	238,359.75	230,316.13	247,747.50	237,105.89	272,785.98	94,214.03	
238			Requirement Met?	NO	YES	YES	YES	YES	YES	
Tukwila Pool Metropolitan Park District										
2018 Capital Improvement Project/Lifetime Replacement Fund Budget										
239										
240			Notes	2016 Adopted	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals:	
241	Unrestricted Opening Balance			220,000.00	220,000.00	250,105.00	220,000.00	353,305.00	353,305.00	
242			Revenues							
243				\$80,000.00		\$85,000.00	\$5,000.00	80,000.00		0.00%
244										
245	Transfers in from General Fund						\$110,105.00			
246							\$18,200.00			
247			Total Revenue	\$80,000.00	\$0.00	\$85,000.00	\$133,305.00	\$80,000.00	\$0.00	
248			Expenditures							
249			*2018 Proposed: Diving Block Replacement	\$501,000.00				18,000.00	17,999.97	100.00%
250	CIP Expenditures		*2018 Proposed: Lighting Replacement					6,200.00	7,954.10	128.29%
251			*2018 Proposed: Slide Maintenance					12,000.00	13,354.00	111.28%
252			*2018 Proposed: Pool Covers					12,501.00		0.00%
253			Total Expenditures	50,000.00	-	-	-	48,701.00	39,308.07	
254										
255			Opening Balance	220,000.00	220,000.00	250,105.00	220,000.00	353,305.00	353,305.00	
256			Total Revenue	\$80,000.00	\$0.00	\$85,000.00	\$133,305.00	\$80,000.00	\$0.00	
257			Total Expenditures	(50,000.00)	-	-	-	(48,701.00)	(39,308.07)	
258	Ending Balance			250,000.00	220,000.00	335,105.00	353,305.00	384,604.00	313,996.93	



Tukwila Pool Metropolitan Park District

PROFIT AND LOSS: BUDGET VS. ACTUALS: 2018

April 2018

	ACTUAL	TOTAL		% OF BUDGET
		BUDGET	OVER BUDGET	
Income				
311.10.00 Real and Personal Property Tax	377,329.04	76,547.58	300,781.46	492.93 %
313.11.00 Sales Tax Collected	762.15	629.58	132.57	121.06 %
341.70.00 Sales of Merchandise				
341.70.10 Taxable Merchandise	305.96	250.00	55.96	122.38 %
341.70.20 Untaxable Merchandise	235.00	166.67	68.33	141.00 %
Total 341.70.00 Sales of Merchandise	540.96	416.67	124.29	129.83 %
347.00.00 Cultural and Recreation				
347.30.10 Activity Fees - General Passes (Taxable)	3,423.63	2,016.67	1,406.96	169.77 %
347.30.20 Activity Fees - General Admissions (Taxable)	3,022.92	3,208.33	-185.41	94.22 %
347.30.30 Activity Fees - Special Events (Taxable)		183.33	-183.33	
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)	8,948.00	5,000.00	3,948.00	178.96 %
347.60.20 Program Fees - Exercise Classes (Non-Taxable)	107.75	25.00	82.75	431.00 %
347.60.30 Program Fees - Lifeguard Classes (Non-Taxable)	200.00	104.17	95.83	191.99 %
347.90.00 Other Fees - pass through to Red Cross	70.00	29.17	40.83	239.97 %
Total 347.00.00 Cultural and Recreation	15,772.30	10,566.67	5,205.63	149.26 %
361.10.00 Interest and Other Earnings	600.97	375.00	225.97	160.26 %
362.00.00 Rents, Leases and Concessions				
362.40.10 Rentals - One-time, private events (Taxable)	813.64	595.83	217.81	136.56 %
362.40.20 Equipment and Locker Rentals - Taxable	45.45	41.67	3.78	109.07 %
362.40.30 Rentals - Multiple dates, contracted (Non-Taxable)	9,760.00	6,995.83	2,764.17	139.51 %
Total 362.00.00 Rents, Leases and Concessions	10,619.09	7,633.33	2,985.76	139.11 %
367.10.00 Contributions from Private Sources				
367.10.10 Cash Donations	0.50	16.67	-16.17	3.00 %
367.10.30 Grant Revenue Swim Lessons		833.33	-833.33	
367.10.40 Grant Revenue Junior Guard		416.67	-416.67	
367.10.50 Grant Revenue Misc. Overhead		416.67	-416.67	
Total 367.10.00 Contributions from Private Sources	0.50	1,683.34	-1,682.84	0.03 %
369.00.00 Miscellaneous Income				

TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
369.80.00 Deposit Over/Short	5.90		5.90	
369.91.10 Scholarship Funds Applied	540.50	833.33	-292.83	64.86 %
Total 369.00.00 Miscellaneous Income	546.40	833.33	-286.93	65.57 %
Total Income	\$406,171.41	\$98,685.50	\$307,485.91	411.58 %
GROSS PROFIT	\$406,171.41	\$98,685.50	\$307,485.91	411.58 %
Expenses				
576.20.100.00.00 Board of Commissioners Expenditures				
576.20.100.10.00 BOC Stipend	342.00	427.50	-85.50	80.00 %
576.20.100.30.10 BOC Supplies - Office Supplies		8.33	-8.33	
576.20.100.30.20 BOC Supplies - Equipment		8.33	-8.33	
576.20.100.30.30 BOC Supplies - Meeting Food		20.83	-20.83	
576.20.100.40.10 BOC Services - Consultant Fees		25.00	-25.00	
576.20.100.40.20 BOC Services - Transcription		62.50	-62.50	
576.20.100.40.30 BOC Services - Meeting Site Rental		50.00	-50.00	
576.20.100.40.40 BOC Services - Public Records Requests		41.67	-41.67	
576.20.100.40.50 BOC Services - Travel (Mileage, Ferries, Parking, Gas, etc.)		8.33	-8.33	
576.20.100.40.61 BOC Services - Development, Travel/Transportation		16.67	-16.67	
576.20.100.40.62 BOC Services - Development, Tuition/Registration Fees		54.17	-54.17	
576.20.100.40.70 BOC Services - Notices & Ads		16.67	-16.67	
576.20.100.50.10 BOC Intergovernmental Costs - Election Expenses	9,174.11	500.00	8,674.11	1,834.82 %
Total 576.20.100.00.00 Board of Commissioners Expenditures	9,516.11	1,240.00	8,276.11	767.43 %
576.20.200.00.00 Executive Expenditures				
576.20.200.10.10 Executive Salary & Wages	2,690.25	3,145.00	-454.75	85.54 %
576.20.200.10.20 Executive Salary & Wages - Other Taxable Compensation (Benefits stipend)	403.54	471.75	-68.21	85.54 %
576.20.200.40.11 Executive Services - Development, Travel/Transportation	12.96	12.50	0.46	103.68 %
576.20.200.40.12 Executive Services - Development, Tuition/Registration Fees		41.67	-41.67	
576.20.200.40.20 Executive Services - Travel (Mileage, Ferries, Parking, Gas, etc.)		16.67	-16.67	
Total 576.20.200.00.00 Executive Expenditures	3,106.75	3,687.59	-580.84	84.25 %
576.20.300.00.00 Shared Expenditures				
576.20.300.10.00 Shared Salary & Wages				

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.300.10.10 Bookkeeper Wages	1,394.72	1,041.67	353.05	133.89 %
Total 576.20.300.10.00 Shared Salary & Wages	1,394.72	1,041.67	353.05	133.89 %
576.20.300.30.00 Shared Supplies				
576.20.300.30.00 Office/Computer Supplies & Equipment				
576.20.300.30.11 Office Supplies (Consumables)	104.51	125.00	-20.49	83.61 %
576.20.300.30.12 Printing & Copying Supplies (Consumables)	32.58	45.83	-13.25	71.09 %
Total 576.20.300.30.00 Office/Computer Supplies & Equipment	137.09	170.83	-33.74	80.25 %
576.20.300.30.13 Office Equipment (Non-Consumable)	525.60	83.33	442.27	630.75 %
576.20.300.30.14 Computer Equipment (Non-Consumable, Replacement)	934.99	208.33	726.66	448.80 %
Total 576.20.300.30.00 Shared Supplies	1,597.68	462.49	1,135.19	345.45 %
576.20.300.40.00 Shared Services				
576.20.300.40.10 IT/Computer Service	594.76	333.33	261.43	178.43 %
576.20.300.40.20 Legal Services		666.67	-666.67	
576.20.300.40.30 Communications				
576.20.300.40.32 Postage		16.67	-16.67	
576.20.300.40.33 Website & Email Hosting		125.00	-125.00	
576.20.300.40.34 Internet/VoIP Phones	311.36	625.00	-313.64	49.82 %
576.20.300.40.35 Software Programs (non-financial)	16.49	133.33	-116.84	12.37 %
576.20.300.40.36 Advertising/Posting Fees		16.67	-16.67	
576.20.300.40.37 Printing & Copying Services	638.74	458.33	180.41	139.36 %
Total 576.20.300.40.30 Communications	966.59	1,375.00	-408.41	70.30 %
576.20.300.40.40 Bank Charges	20.99	66.67	-45.68	31.48 %
576.20.300.40.50 Payroll Service	316.36	500.00	-183.64	63.27 %
576.20.300.40.60 Membership Dues	135.00	83.33	51.67	162.01 %
576.20.300.40.70 Miscellaneous Shared Services		41.67	-41.67	
576.20.300.40.80 Risk Management Services				
576.20.300.40.81 Security & Fire Alarms	90.00	208.33	-118.33	43.20 %
576.20.300.40.82 Pest Control	13.12	58.33	-45.21	22.49 %
576.20.300.40.83 Insurance		1,166.67	-1,166.67	
576.20.300.40.84 Fingerprinting Services & Supplies/Background Checks	15.00	75.00	-60.00	20.00 %
Total 576.20.300.40.80 Risk Management Services	118.12	1,508.33	-1,390.21	7.83 %
576.20.300.40.90 Financial Services				
576.20.300.40.92 CPA	360.00	666.67	-306.67	54.00 %
576.20.300.40.93 Financial Software Programs	75.00	41.67	33.33	179.99 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 576.20.300.40.90 Financial Services	435.00	708.34	-273.34	61.41 %
Total 576.20.300.40.00 Shared Services	2,586.82	5,283.34	-2,696.52	48.96 %
576.20.300.50.00 Shared Intergovernmental Services				
576.20.300.50.40 Annual Permits		54.17	-54.17	
576.20.300.50.60 State Audit	1,949.55		1,949.55	
Total 576.20.300.50.00 Shared Intergovernmental Services	1,949.55	54.17	1,895.38	3,598.95 %
Total 576.20.300.00.00 Shared Expenditures	7,528.77	6,841.67	687.10	110.04 %
576.20.400.00.00 Pool Expenditures				
576.20.400.10.00 Pool Salaries & Wages				
576.20.400.10.10 Pool S&W - Lifeguards	9,602.21	10,537.50	-935.29	91.12 %
576.20.400.10.20 Pool S&W - Instructors	5,374.58	3,541.67	1,832.91	151.75 %
576.20.400.10.40 Pool S&W - Director of Aquatics Operations	5,590.00	5,561.17	28.83	100.52 %
576.20.400.10.50 Pool S&W - Assistant Aquatics Managers	7,482.45	7,416.67	65.78	100.89 %
576.20.400.10.60 Pool S&W - Front Desk	2,170.29	4,175.00	-2,004.71	51.98 %
576.20.400.10.70 Pool S&W - Overtime	459.13	625.00	-165.87	73.46 %
576.20.400.10.80 Pool S&W - Other Taxable Compensation (Benefits Stipend)	1,908.07	1,958.33	-50.26	97.43 %
Total 576.20.400.10.00 Pool Salaries & Wages	32,586.73	33,815.34	-1,228.61	96.37 %
576.20.400.20.00 Pool Personnel Benefits				
576.20.400.20.11 Pool Benefits - FICA	2,862.41	2,975.95	-113.54	96.18 %
576.20.400.20.12 Pool Benefits - WA Unemployment	-153.72	2,139.57	-2,293.29	-7.18 %
576.20.400.20.13 Pool Benefits - L & I	1,009.57	1,250.00	-240.43	80.77 %
Total 576.20.400.20.00 Pool Personnel Benefits	3,718.26	6,365.52	-2,647.26	58.41 %
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		16.67	-16.67	
576.20.400.30.12 Pool Supplies - Program, Swim Classes/Instruction		41.67	-41.67	
576.20.400.30.13 Pool Supplies - Program, Special Events	220.36	200.00	20.36	110.18 %
576.20.400.30.14 Pool Supplies - Program, Staff Uniforms	1,041.44	208.33	833.11	499.90 %
576.20.400.30.15 Pool Supplies - Program, Safety Equipment	669.56	208.33	461.23	321.39 %
576.20.400.30.16 Pool Supplies - Program, Lifeguard Class		12.50	-12.50	
576.20.400.30.17 Pool Supplies - Program, Drop In/Open Swim		41.67	-41.67	
Total 576.20.400.30.10 Pool Supplies - Program Supplies and Equipment	1,931.36	729.17	1,202.19	264.87 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.400.30.20 Pool Supplies - Maintenance and Repairs Supplies				
576.20.400.30.21 Pool Supplies - Maint., Pool Chemicals	1,034.92	1,166.67	-131.75	88.71 %
576.20.400.30.22 Pool Supplies - Maint., Janitorial	918.15	666.67	251.48	137.72 %
576.20.400.30.23 Pool Supplies - Maint., Tools and Equipment	2,251.47	500.00	1,751.47	450.29 %
576.20.400.30.24 Pool Supplies - Maint., Groundskeeping/Landscaping	16.45	166.67	-150.22	9.87 %
Total 576.20.400.30.20 Pool Supplies - Maintenance and Repairs Supplies	4,220.99	2,500.01	1,720.98	168.84 %
576.20.400.30.30 Pool Supplies - Resale Inventory	635.72	291.67	344.05	217.96 %
576.20.400.30.40 Pool Supplies - Miscellaneous		16.67	-16.67	
Total 576.20.400.30.00 Pool Supplies	6,788.07	3,537.52	3,250.55	191.89 %
576.20.400.40.00 Pool Services				
576.20.400.40.10 Pool Svcs. - Transaction Services/Merchant Fees	752.48	750.00	2.48	100.33 %
576.20.400.40.20 Pool Svcs. - Translation Services		25.00	-25.00	
576.20.400.40.21 Grant Translation		41.67	-41.67	
576.20.400.40.30 Pool Svcs. - Advertising & Promotion				
576.20.400.40.31 Pool Svcs. - Graphic Design (A&P, Material Development)	780.00	166.67	613.33	467.99 %
576.20.400.40.32 Pool Svcs. - A&P, Printing & Copying	1,419.40	333.33	1,086.07	425.82 %
576.20.400.40.33 Pool Svcs. - Ads/Postings	365.03	66.67	298.36	547.52 %
576.20.400.40.34 Promotional Giveaways		41.67	-41.67	
576.20.400.40.35 Outreach Marketing Services	387.56	166.67	220.89	232.53 %
576.20.400.40.36 Grant Marketing		141.67	-141.67	
576.20.400.40.37 Grant Overhead		233.33	-233.33	
576.20.400.40.38 Lifeguard Recruiting	1,004.96	83.33	921.63	1,206.00 %
Total 576.20.400.40.30 Pool Svcs. - Advertising & Promotion	3,956.95	1,233.34	2,723.61	320.83 %
576.20.400.40.40 Pool Svcs. - Staff Development				
576.20.400.40.41 Pool Svcs. - Staff Dev., Travel/Transportation		33.33	-33.33	
576.20.400.40.42 Pool Svcs. - Staff Dev., Tuition/Registration Fees	245.00	166.67	78.33	147.00 %
Total 576.20.400.40.40 Pool Svcs. - Staff Development	245.00	200.00	45.00	122.50 %
576.20.400.40.60 Pool Svcs. - Utilities				
576.20.400.40.61 Pool Svcs. - Utilities, Electrical	1,307.81	1,466.67	-158.86	89.17 %
576.20.400.40.62 Pool Svcs. - Utilities,	4,338.94	4,833.33	-494.39	89.77 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Gas				
576.20.400.40.63 Pool Svcs. - Utilities, Water	1,005.25	541.67	463.58	185.58 %
576.20.400.40.64 Pool Svcs. - Utilities, Sewer	58.85	125.00	-66.15	47.08 %
576.20.400.40.65 Pool Svcs. - Utilities, Garbage Collection		83.33	-83.33	
Total 576.20.400.40.60 Pool Svcs. - Utilities	6,710.85	7,050.00	-339.15	95.19 %
576.20.400.40.70 Pool Svcs. - Repairs and Maintenance Services				
576.20.400.40.72 Pool Svcs. - Repairs & Maint., Facility	2,157.72	3,333.33	-1,175.61	64.73 %
576.20.400.40.73 Pool Svcs. - Repairs & Maint., Equipment	6,059.90	1,750.00	4,309.90	346.28 %
Total 576.20.400.40.70 Pool Svcs. - Repairs and Maintenance Services	8,217.62	5,083.33	3,134.29	161.66 %
576.20.400.40.80 Pool Svcs. - Travel (Mileage, Ferries, Parking, Gas, etc.)	1.08	16.67	-15.59	6.48 %
576.20.400.40.90 Pool Svcs. - Miscellaneous Services				
576.20.400.40.91 Pool Svcs. - Misc., Scholarship Fund	540.50	833.33	-292.83	64.86 %
576.20.400.40.92 Pool Svcs. - Misc., Red Cross (pass through)		29.17	-29.17	
576.20.400.40.93 Pool Svcs. - Misc., Aerobics Partner (pass through)	125.00		125.00	
Total 576.20.400.40.90 Pool Svcs. - Miscellaneous Services	665.50	862.50	-197.00	77.16 %
Total 576.20.400.40.00 Pool Services	20,549.48	15,262.51	5,286.97	134.64 %
Total 576.20.400.00.00 Pool Expenditures	63,642.54	58,980.89	4,661.65	107.90 %
586.00.300.00.00 Sales Tax Paid	463.54	629.58	-166.04	73.63 %
591.76.300.70.00 Debt Service Principle				
591.76.300.70.10 City Bridge Loan Principal	9,128.60	9,166.84	-38.24	99.58 %
591.76.300.70.20 Loans and Bonds Principal	49,246.93	8,266.30	40,980.63	595.76 %
Total 591.76.300.70.00 Debt Service Principle	58,375.53	17,433.14	40,942.39	334.85 %
592.76.300.80.00 Debt Service Interest				
592.76.300.80.10 City Bridge Loan Interest	992.88	954.64	38.24	104.01 %
592.76.300.80.20 Loans and Bonds Interest	7,318.07	1,161.20	6,156.87	630.22 %
Total 592.76.300.80.00 Debt Service Interest	8,310.95	2,115.84	6,195.11	392.80 %
597.00.300.00.00 Transfers Out				
597.00.300.00.10 Capital Improvement Fund		6,666.67	-6,666.67	
Total 597.00.300.00.00 Transfers Out		6,666.67	-6,666.67	
Unapplied Cash Bill Payment Expense	0.00		0.00	
Total Expenses	\$150,944.19	\$97,595.38	\$53,348.81	154.66 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OPERATING INCOME	\$255,227.22	\$1,090.12	\$254,137.10	23,412.76 %
Other Expenses				
595.76.300.00.00 Park Facility Improvements & New Construction (CIP)				
595.76.300.30.00 CIP Supplies	22,920.46	2,967.46	19,953.00	772.39 %
595.76.300.40.00 CIP Services	14,845.41	1,090.96	13,754.45	1,360.77 %
Total 595.76.300.00.00 Park Facility Improvements & New Construction (CIP)	37,765.87	4,058.42	33,707.45	930.56 %
Transfer Activity				
City Bridge Loan Principle	-9,128.60		-9,128.60	
Loans and Bonds Principle	-49,246.93		-49,246.93	
Total Transfer Activity	-58,375.53		-58,375.53	
Total Other Expenses	\$ -20,609.66	\$4,058.42	\$ -24,668.08	-507.82 %
NET OTHER INCOME	\$20,609.66	\$ -4,058.42	\$24,668.08	-507.82 %
NET INCOME	\$275,836.88	\$ -2,968.30	\$278,805.18	-9,292.76 %

INFORMATIONAL MEMO

Page 1

TO: **Tukwila Pool MPD Board of Commissioners**
FROM: Commissioner Zaputil: TPMPD Finance Committee
DATE: June 5, 2018
SUBJECT: **Mid-Year Budget Review**

ISSUE

Mid-Year TPMPD Budget Review.

FINANCIAL IMPACT

Dependent on Income and Expenditures.

BACKGROUND

In keeping with TPMPD financial management policy 501, the TPMPD will develop a midyear financial report to provide information for analyzing whether revenues and expenditures are on target to achieve the end of year financial goals.

DISCUSSION

The Finance Committee has been working with the Bookkeeper, Director of Aquatics Operations, and District Administrator to analyze the budget and provide information to assist the BOC in determining the projected Financial status by year end.

Some context notes that are worth considering when reviewing the Budget Report:

- As the facility use has increased, so have the revenues, and the expenses.
- Some single item revenue/expenses will reflect unusually over/under depending on the timing. For example: Revenue of the Kaiser Grant, and Expense of WCIA Insurance in January.
- The Budget Report reflects Revenue/Expenditures through 4/30/18 and averages to 1/3 or 33% of the budget.

The following were noted to be of significance or worthy of explanation for the General Fund:

Revenues:

1. General Property Tax is projected to meet the budgeted amount.
2. Swim Classes as of April 30, 2018 trended 8% over budget for average month calculation. The summer season historically sees both an increase in the number of lesson offerings and participation rate, which typically results in a realization of 40-50% of annual budget revenues for this category during this time. If current trends continue, the Swim Lesson Revenue could see an increase over budget in the range of \$15,000-\$20,000
3. With the addition of water exercise programming, related revenue could result in \$1,700 over budget for the year.
4. Interest earnings have been higher than budgeted, and are on track to earn at least \$1,500 more than budgeted, assuming revenues/expenses are positively consistent with the budget.

Expenditures:

1. Bookkeeper's hours have been increased due to job demands, including responding to auditor queries, and completing the Annual Report to the SAO. This will create an increase of approximately \$3,000 over budget by year end.

INFORMATIONAL MEMO

Page 2

2. Both Legal and CPA services have been conservatively projected to come in at or around the budgeted amount.
3. The 2015/16 State Audit had been expected to be completed in 2017, so all related expenditures will be over budget- projected around \$5,000. Completion date is expected in June
4. The 2017 Election costs came in \$3,174 over budget.
5. The BOC Meeting Site for 2017 was paid in 2018, so an over budget expense of approx. \$1,100 has been realized.
6. An increase of \$25,000 over budget is expected for the Assistant Manager (inclusive of salary, Fica, etc.) which reflects full Assistant Manager coverage/week for the remainder of the year.
7. An unbudgeted expense of approx. \$10,000 is expected for the newly created Maintenance Worker position (inclusive of salary, Fica, etc.).
8. The categories of Computer Equipment and Office Equipment are expected to be \$5,200 over budget combined, due to unexpected computer and related purchases, however that will be partially offset by savings in the Internet Phones category of \$2,500 under budget.
9. Water expenses are currently showing approx. double usage vs previous year. The DoAO has followed up with the Water District. If the current trend continues, water expenses are expected to be approx. \$3,0000 over budget.
10. With the expected filling of the Maintenance Worker position, Facility Maintenance is expected to be under budget by approx. \$10,000. (Unless any major repairs occur.)
11. Some CIP Items were over budget (as explained below), so additional transfer funding may be necessary from the General Fund to ensure reserves for the lifecycle replacement items are not depleted.

The following were noted to be of significance or worthy of explanation for the Capital Improvement Fund:

Expenditures:

1. Lighting Replacement and Slide Maintenance were \$3,108 over budget combined, due to unforeseen additional necessary work.
2. Pool Cover replacement options are currently being researched and scheduled for discussion in the Finance Committee later in the summer.

A combination of items from 2017 that were not expensed until 2018 and unanticipated expenses, both personnel and equipment, it is expected that the TPMPD will be over budget in expenses at the end of 2018. The additional expected revenue and the savings from Budget Year 2017 is expected to offset the additional expenditures. The TPMPD should maintain a financially conservative approach to safeguard for unexpected expenditures.

RECOMMENDATIONS

For informational purposes.



Tukwila Pool Metropolitan Park District Operations Report May 2018

June 5, 2018

Program Report:

- Swim Lessons- We had 146 children in swim lessons this month.
- We did a lot of training this month in preparation of offering more classes the month of June
- As you will see in the attached report, we are reaching more areas with the grant, outside of Tukwila
- We are offering another Lifeguard class in June and again in July

Maintenance report:

- May 21st, we changed to liquid chlorine and now using the company Orcas for pool repairs, chemical supply, etc.
- We have 1 pool ladder that needs to be repaired. Orca is in the process of giving us a quote to get that repaired.
- The boiler has been still giving us problems, so McKinstry called in the factory representatives to help diagnose. They determined the problem part and that has been ordered. McKinstry agreed to give us several service calls worth of credits, due to lack of fixing the problems we have been having. You will see those credits in due time on the invoices.

General Pool:

- Theft issues have slowed down thankfully.
- We had a lockdown due to a threat in the area on May 18th. I had staff lock the facility down until I was notified that it was safe to resume normal activity. I had a meeting with the police a week later to verify the proper way to lock down our facility. I am working on writing this procedure down for any future lock downs for staff to follow.

Staff Updates:

- We are currently looking for a building maintenance person, and a few more lifeguards for the summer.
- New assistant manager Christen Singer starts week of June 11th and will be present in my place for the next TPAC and marketing meeting on June 16th. She will oversee the monthly events, marketing, and many other duties.
- Lifeguard in-service was held Wednesday May 30th.

* I will not be at the next event, that is my son's 14th birthday.



Revenue Report for June 2018 TPMPD Board Meeting April 2018 & May 2018 Monthly Comparison

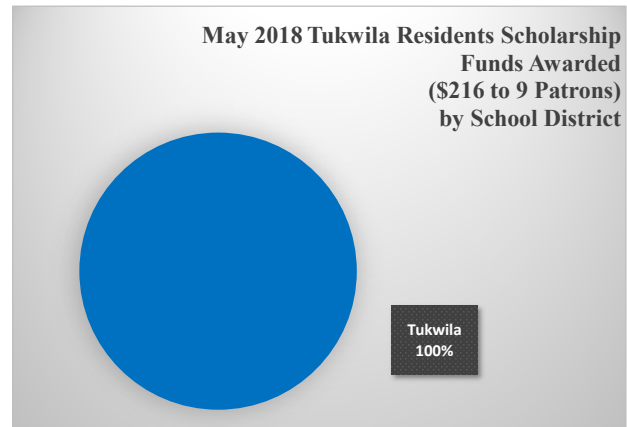
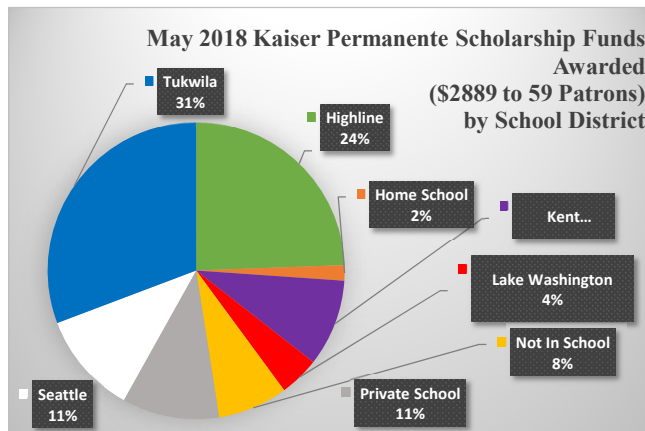
Category	April 2017	April 2018	May 2017	May 2018
341.70.10 Merchandise Sales (Taxable)	\$ 255.86	\$ 305.96	\$ 258.06	\$ 308.66
341.70.20 Merchandise Sales (Non-Taxable)	\$ 222.75	\$ 235.00	\$ 223.50	\$ 227.45
347.30.10 Pass Sales	\$ 2,429.51	\$ 3,423.63	\$ 1,788.76	\$ 2,417.76
347.30.20 General Admission	\$ 3,457.72	\$ 3,022.92	\$ 3,425.63	\$ 3,040.24
347.30.30 Special Events	\$ 163.58	\$ -	\$ 338.17	\$ 141.54
347.60.10 Swim Classes/Instruction	\$ 4,724.39	\$ 8,948.00	\$ 6,037.83	\$ 10,269.12
347.60.20 Exercise Classes	\$ 5.00	\$ 107.75	\$ -	\$ 343.25
347.60.30 Lifeguard Classes	\$ 30.00	\$ 200.00	\$ 90.00	\$ 730.00
347.90.00 Other Fees (Red Cross Pass Thru)	\$ -	\$ 70.00	\$ -	\$ 175.00
347.90.10 TV and Brochure Advertising	\$ -	\$ -	\$ -	\$ -
362.40.10 Facility Rental (short-term)	\$ 829.10	\$ 813.64	\$ 406.14	\$ 372.73
362.40.20 Equipment (Locker) Rental	\$ 138.63	\$ 45.45	\$ -	\$ -
362.40.30 Facility Rental (long-term)	\$ 22,554.50	\$ 9,760.00	\$ 4,701.00	\$ 3,998.00
367.10.10 Cash Donations	\$ 151.00	\$ 0.50	\$ 67.00	\$ 38.25
367.10.30 (.40 .50) Grant Revenue	\$ -	\$ -	\$ -	\$ -
369.80.00 Deposit Over / Short	\$ (0.51)	\$ 6.00	\$ (22.00)	\$ 15.25
369.91.00 Other Misc. Revenue	\$ (38.00)	\$ 116.42	\$ (20.13)	\$ -
369.91.10 Scholarship Usage (Tukwila Residents Scholarship)	\$ 583.00	\$ 540.50	\$ 598.12	\$ 216.00
369.91.50 Gift Certificate Usage	\$ -	\$ -	\$ 135.00	\$ -
395.10.00 Sales of Capital Assets	\$ -	\$ -	\$ -	\$ -
Total Pool Operations Revenue	\$ 35,506.53	\$ 27,595.77	\$ 18,027.08	\$ 22,293.25
313.11.00 Sales Tax Collected	\$ 677.35	\$ 762.15	\$ 563.70	\$ 605.57
Total:	\$ 36,183.88	\$ 28,357.92	\$ 18,590.78	\$ 22,898.82

Revenue Report for June 2018 TPMPD Board Meeting April 2018 & May 2018 Monthly Comparison

Scholarship Funds Applied	April 2017	April 2018	May 2017	May 2018
Pre-School Classes		\$ -	\$ -	\$ 24.00
Minnow Swim Classes (Ages 5 & under)	\$ 132.00	\$ 569.00	\$ 28.87	\$ 773.00
Sharks Swim Classes (Ages 6+)	\$ 418.00	\$ 1,813.00	\$ 418.00	\$ 2,107.00
Super Strokes Swim Classes	\$ 33.00	\$ 180.00	\$ 151.25	\$ 129.00
Pre-Comp Swim Classes	\$ -	\$ 67.50	\$ -	\$ 42.00
Private Lessons	\$ -	\$ -	\$ -	\$ 30.00
Adult Swim Classes	\$ -	\$ -	\$ -	\$ -
Lifeguard Classes	\$ -	\$ 295.00	\$ -	\$ -
Total:	\$ 583.00	\$ 2,924.50	\$ 598.12	\$ 3,105.00

Monetary Revenue from Swim Instruction Programs				
347.30.20 General Admission	\$ 3,457.72	\$ 3,022.92	\$ 3,425.63	\$ 3,040.24
347.30.30 Special Events	\$ 163.58	\$ -	\$ 338.17	\$ 141.54
367.10.30 (.40 .50) Grant Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenue from Swim Instruction Programs (Monetary Plus Scholarship Revenue):	\$ 4,204.30	\$ 5,947.42	\$ 4,361.92	\$ 6,286.78

May 2018 Scholarship Statistics



GL Type	GL Code	Cash	Check	Credit/Debit	Total
Revenue	341.70.10: Sale of Merchandise (Taxed)	\$ 161.70	\$ -	\$ 146.96	\$ 308.66
Revenue	341.70.20: Sale of Merchandise (Untaxed)	\$ 175.95	\$ -	\$ 51.50	\$ 227.45
Revenue	347.30.10: Pass Sales	\$ 207.71	\$ 50.90	\$ 2,159.15	\$ 2,417.76
Revenue	347.30.20: General Admission	\$ 2,036.68	\$ -	\$ 1,003.56	\$ 3,040.24
Revenue	347.30.30: Special Events	\$ 84.97	\$ -	\$ 56.57	\$ 141.54
Revenue	347.60.10: Swim Classes and Instruction	\$ 845.00	\$ 132.00	\$ 9,292.12	\$ 10,269.12
Revenue	347.60.20: Exercise Classes	\$ 146.00	\$ -	\$ 197.25	\$ 343.25
Revenue	347.60.30: Lifeguard Classes	\$ 25.00	\$ -	\$ 705.00	\$ 730.00
Revenue	347.90.00: Other Fees-Pass through Red Cross	\$ -	\$ -	\$ 175.00	\$ 175.00
Revenue	362.40.10: Facility Rentals-Short Term	\$ -	\$ -	\$ 372.73	\$ 372.73
Revenue	362.40.30: Facility Rentals (Long-Term/Contracted) Non-Taxable	\$ 84.00	\$ -	\$ 3,914.00	\$ 3,998.00
Revenue	367.10.10: Cash Donations	\$ 2.25	\$ -	\$ 36.00	\$ 38.25
Liability	313.11.00: Sales Tax Collected	\$ 249.94	\$ 5.10	\$ 350.53	\$ 605.57
				REC-1 Total:	\$ 22,667.57
	QBO Adjustments				
	369.80.00 Deposit Over/Short			\$	\$ 15.25
	369.91.10 Schoarship Funds Applied (Tukwila Resident's)			\$	\$ 216.00
				Total:	\$ 22,898.82



Run On 06/01/2018 07:22 PM
Run By TPMPD Bookkeeper
From 05/01/2018 12:00 AM
To 05/31/2018 11:59 PM

Check-In Summary by Membership

Membership Name	Total Check-Ins
1. 1 Month Memberships 1 Month Youth/Veteran/Senior	29
2. 1 Month Memberships 2018-1 Month Adult	63
3. 1 Month Memberships 2018-1 Month Youth/Veteran/Senior	61
4. 10 Visit Memberships 10x Adult	15
5. 10 Visit Memberships 10x Youth/Veteran/Senior	32
6. 10 Visit Memberships 2018 10x Adult	67
7. 10 Visit Memberships 2018 10x Youth/Veteran/Senior	211
8. 10 Visit Memberships Youth/Veteran/Senior Non-Resident	5
9. 10 Visit Memberships Youth/Veteran/Senior Resident	1
10. 3 Month Memberships 2018 3 Month Adult	44
11. 3 Month Memberships 2018 3 Month Youth/Vet/Senior	109
12. Annual Memberships 1 Year Adult	39
13. Annual Memberships 1 Year Youth/Vet/Senior	224
14. Annual Memberships 2018-1 Year Youth/Vet/Senior	67
15. Annual Memberships Employee Family Pass	10
16. Annual Memberships Youth/Senior Non-Resident	12
17. Exercise Pass 10 Visit 10x Exercise Adult	6
18. Exercise Pass 10 Visit 10x Exercise Veteran/Senior	15
19. Legacy Memberships Punch Passes	6
	1016
Totals for Check-In Summary by Membership	
	1016



Run On 06/01/2018 07:24 PM

Run By TPMPD Bookkeeper

From 05/01/2018 12:00 AM

To 05/31/2018 11:59 PM

POS Summary Report

Item Description	Quantity	Total
1. POS Item: 2018 Adult (18-54) NON-Resident	128	\$582.16
2. POS Item: 2018 Adult (18-54) Resident	108	\$441.88
3. POS Item: 2018 Adult Exercise Class (18-54) NON-Resident	22	\$143.00
4. POS Item: 2018 Adult Exercise Class (18-54) Resident	4	\$26.00
5. POS Item: 2018 Late Night (Friday) Resident	92	\$209.10
6. POS Item: 2018 Late Night NON-Resident	6	\$13.65
7. POS Item: 2018 NO SCHOOL Special (Early Release)	23	\$52.28
8. POS Item: 2018 Private Swim Lessons - Resident	1	\$30.00
9. POS Item: 2018 Semi-Private Swim Lessons - Resident	1	\$40.00
10. POS Item: 2018 Senior (55+) NON-Resident	56	\$165.27
11. POS Item: 2018 Senior (55+) Resident	108	\$318.65
12. POS Item: 2018 Senior Exercise (55+) NON-Resident	3	\$15.00
13. POS Item: 2018 Senior Exercise (55+) Resident	8	\$40.00
14. POS Item: 2018 Shower	27	\$49.14
15. POS Item: 2018 Special Events Resident	6	\$17.72
16. POS Item: 2018 Veteran Exercise Resident	1	\$5.00
17. POS Item: 2018 Veteran NON-Resident	10	\$29.50
18. POS Item: 2018 Veteran Resident	10	\$29.51
19. POS Item: 2018 Youth (3-17) NON-Resident	81	\$239.16
20. POS Item: 2018 Youth (3-17) Resident	350	\$1,033.76
21. POS Item: Brochure Advertising (Per Season)	1	\$0.00
22. POS Item: Clif Bar	8	\$12.00
23. POS Item: Clif Bar - staff	29	\$22.45
24. POS Item: Corn Nuts	37	\$55.50
25. POS Item: Corn Nuts - staff	5	\$3.75
26. POS Item: Gatorade	54	\$73.55
27. POS Item: Gatorade - staff	17	\$11.56
28. POS Item: Gold Fish - Staff	5	\$2.27
29. POS Item: Lock4sale	8	\$50.88
30. POS Item: Meat Stick	38	\$57.00
31. POS Item: Meat Stick - staff	16	\$12.00
32. POS Item: Non-Scholarship Donation	6	\$1.50
33. POS Item: Nuts	30	\$22.50
34. POS Item: Nuts - staff	15	\$7.50
35. POS Item: Other Miscellaneous Revenue (Non-Taxable)	3675	\$36.75
36. POS Item: Peanut Butter Crackers	3	\$1.50
37. POS Item: Peanut Butter Crackers - Staff	4	\$0.91
38. POS Item: Small Peanuts	14	\$7.00
39. POS Item: Swim cap, silicone	7	\$63.63
40. POS Item: Swim Diaper	8	\$14.56
41. POS Item: Swim Goggles	5	\$31.81
42. POS Item: Trail Mix	7	\$10.50
43. POS Item: Trail Mix - staff	29	\$21.75
44. POS Item: TV Advertising (Monthly)	3	\$0.00
45. POS Item: Vitamin Water	8	\$14.56
46. POS Item: Vitamin Water - staff	11	\$10.01
47. POS Item: Water	27	\$24.56
48. POS Item: Water - staff	29	\$13.08
	5144	\$4,063.86
Totals for POS Summary Report		
	5144	\$4,063.86

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: TPMPD Board of Commissioners, Pool Staff

FROM: Richard J. Rabe, District Administrator

DATE: Monday, June 11, 2018

SUBJECT: District Administrator's Report

1. The TPMPD Finance Committee is scheduled to meet at 5:00 p.m. on Monday, June 18th, in the breakroom.
2. Policy 511 was revised by the Finance Committee, and forwarded to be brought to the attention of TPAC for discussion at their next meeting, June 16, 2018.
3. The Office of the Secretary of State (of Washington) held a free training on "How to Apply for a Local Records Grant" at the Federal Way City Hall on June 5th. The information from Mike Saunders, Assistant State Archivist (Bellevue), about the grant application process revealed several pieces of information that was new to me, foremost about the odds of receiving an award. He said that out of 266 applicants in Cycle I, only 57 awards were given, a 21.4% ratio, and of the \$2.6 million requested, only \$700,000 was granted. Mr. Saunders said the window for applying for the grant opens July 2nd, and the deadline is July 31st, but the best time to do the online application will be mid-July, between the 16th and 20th. Saunders explained that there will be several factors that the Archives Oversight Committee (AOC) will weigh when scoring applications before making their recommendations to the Secretary of State for final decision, including: 1.) Clearly defining the **Problem** (25%), with quantification; 2.) Clearly defining the **project proposal** (40%), with quantification; 3.) Clearly defining **How the Project will help Fix the Problem** (25%), with quantification of the expected results and sustainability thereof; and 4.) **Small Agency Preference** (10%). There is a *strict* June 30, 2019, statutory deadline for completion of any project for which grant funds are received in Cycle II, but we would run the risk of having to pay back funds if the project is not completed by the deadline. Saunders also reversed an earlier statement he made to me by saying that due to the great need of many agencies statewide, it is highly unlikely (really, "virtually impossible") that any agency will receive more than one grant throughout the three-Cycles of the program. He recommended waiting until Cycle III to apply, so that there is more time to prepare a high-quality application package, fewer agencies will be considered (prior grant awardees will get much lower priority) and there would be enough time to get our Records Management Policies and Procedures in order, as this is a required element for eligibility to be considered seriously by the AOC. The advantages of applying in Cycle III are strategic. Cycle III grants will allow a full year for completion, whereas Cycle II grants only allow eight months. The

applications for Cycle III will open in either April or May 2019, with awards announced in July 2019, and completion deadline June 30, 2020.

4. The question of whether the TPMPD might join the Seattle Southside Chamber of Commerce has been put on hold, pending further research into the potential benefits that might be derived from affiliating with their organization. As this matter is a low priority, perhaps it should best be reconsidered sometime towards the end of 2018 or 2019.
5. Research has begun, and contact people have been reached at the Association of Washington Cities (AWC), to learn about their costs and potential benefits (ROI) of affiliation with their organization, services, programs and opportunities. The premium costs for their insurance program for property and liability coverage will depend on information being gathered, and the submission forms have been received. Benefit information on AWC's Worker's Comp pool, Drug and Rehab pool will be arriving soon, and will be compiled for the BoC. A detailed presentation on this topic is likely at either the August or September regular BoC meeting, depending on the length of the August Agenda,
6. Work on adding details from the previous contract with McKinstry will continue this week, and it is my goal to complete this effort by June 25th. With Commissioner Zaputil's assistance, Michelle Simpson and I will move ahead to get additional needed information from McKinstry, and we are planning to meet on June 18th to coordinate this initiative.
7. I'm scheduled to attend the free WCIA Risk Managers' Forum on June 14th in Tukwila.
8. I added the new Maintenance Worker I & II job descriptions, with appendices, to the Employee Handbook (EH), and posted a revised EH to our website to include those changes. The new pages are in each Commissioner's mailbox at the pool for insertion into their EH in their binders.
9. I will be on vacation in Wisconsin, Illinois, Michigan, and Kentucky from June 26th to July 10th, returning to work on July 11th, visiting family and friends, cavorting at Chicago's Navy Pier, strolling through Milwaukee's "Summerfest" musical extravaganza, exploring Mammoth Caves and touring Fort Knox. If I don't return, just know it's only because I got into the gold vault.

[NOTHING FOLLOWS]

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board of Commissioners

FROM: Richard J. Rabe, District Administrator

DATE: June 11, 2018

SUBJECT: Financial Policy 535

ISSUE

Should the Board of Commissioners adopt and incorporate Policy 535 into the TPMPD Policy Manual, as revised?

FINANCIAL IMPACT

While cost and revenue neutral, this policy will impact the processing of revenues procedurally.

BACKGROUND

The presented updates coincide with procedural changes enacted to comply with recommendations of the auditor of the State Auditor's Office and to reflect changes in the personnel structure of the Tukwila Pool MPD. The revisions were reviewed and scrutinized by the Finance Committee.

DISCUSSION

There are no financially impacting changes incorporated, and the changes help to clarify and strengthen the security of procedures for cash handling and depositing into corresponding bank accounts as appropriate.

RECOMMENDATION

The Finance Committee recommends adoption of Policy 535, as revised, by the Board of Commissioners.

ATTACHMENTS

1. Policy 535, revised

[NOTHING FOLLOWS]

535: Cash and Deposit Management

1.0. Purpose

Cash, checks, and money orders (funds) are received at the Tukwila Pool Metropolitan Park District (District) facility office at irregular and regular intervals. To make sure the funds are secured and transmitted in a reasonable period-of-time, the following actions should be followed by District staff who have the responsibility of processing funds received by District.

Policy Procedures

2.1. Receipting

- 2.1.1. Cash or checks is are received from the customers and the amount is must be verified. A receipt must be written for all monies received. If a manual receipt book is used the receipt needs to be pre-numbered and used in sequence. The receipt must include the name of the payer, the amount received, the mode of payment (e.g. cash, check or money order), the purpose of the payment (what the payment is for) and the name of the employee preparing the receipt). If the District Point of Sale program is used, then the receipt generated by the program is sufficient for these requirements.
- 2.1.2. If a manual receipt book is used, a three-part receipt should must be used. The top copy is given to the payer. The second copy is the supporting documentation for the daily deposit. The daily deposit slip should must agree with the daily receipts. The third copy should must be kept in the numbered receipt book for the records.

3.0. Recording Cash Receipts

- 3.1. ~~Payments are entered into the District Point of Sale (POS) register as either cash or check or credit card or scholarship or free pass or gift certificate. Funds should be secured in the cash register until the end of the day. Cash or checks that are held for a later deposit, should be removed from the register at closing and shall be logged onto the "Daily Cash Out" form. The person preparing the form and a witness should sign the Daily Cash Out Form. The cash and, checks and credit card receipts should be placed into the deposit bag with the Daily Cash Out Form and placed into the drop safe along with a printout report from the Point of Sale register. The Point of Sale report should balance with the Cash Out Form.~~
- 3.1. Payments are entered into the District Point of Sale (POS) register by cashiers as either cash, check, credit card, scholarship, free pass or gift certificate. Payments must be secured in the cash register until the end of the cashier's shift.

Payments must be removed from the register at the end of the cashier's shift and logged on the Daily Cash Log. The Cashier must place the payments and Transaction Report in an envelope and present it to a manager for verification and signature. The sealed envelope must be placed in the drop safe by the manager. The Transaction Report should balance with the Daily Cash Log, and any discrepancies must be noted.

4.0. Depositing Procedures

~~4.1. All cash and checks are deposited with the King County Treasures Office in the Deposit Account. The District Deposit form should show all cash/checks receipts along with the appropriate account number described in the BARS Manual District Chart of Accounts. The District Deposit should be done each business day and the total should match the Cash Out Form total, the POS total and the Treasurer's bank deposit receipt total. The receipt of the Treasury bank Ddeposit will be attached to the Cash Out Form and the POS Report. The person preparing the Deposit should sign the deposit form and a witness that it has been verified by another staff member.~~

4.1. Cash and check payments are deposited in the TPMPD's Deposit account (Credit Card Merchant Account). The Deposit Summary must show all cash/check receipts and should match the Transaction Report. The person preparing the deposit must sign the Deposit Summary and present it to the Director of Aquatics Operations, or designee, for verification and signature. The receipt of the bank deposit must be attached to the Daily Cash Log. Any discrepancy between the Deposit Summary and the bank deposit receipt must be documented on the Deposit Summary.

4.2. The following forms should be attached together for filing:

- 4.2.1. Daily Cash Log ~~Out Form~~
- 4.2.2. POS ~~Daily Transaction Report~~
- 4.2.3. ~~District Bank Deposit~~ Summary Form

5.0. Transfer of Credit Card Proceeds

5.1. All income received into the district Bank Account(s) for from credit card proceeds must be ~~should be transferred to the King County Treasurer's Office via U.S. Bank on a weekly basis by District personnel are deposited directly into the District's Deposit Account~~ (Credit Card Merchant Account).

INFORMATIONAL MEMORANDUM

TUKWILA POOL METROPOLITAN PARK DISTRICT

TO: TPMPD Board

FROM: Ellen Gengler, Commissioner

DATE: June 6, 2018

SUBJECT: Retreat Focus

OVERVIEW: On June 2, 2018, the TPMPD Board held its yearly Retreat. This year's theme was, ***"Governing the present, visioning the future"***. The consensus at the end of the retreat was the Board wanted to focus intent, energy and resources on 2 of our core values:

1. Educating all ages of our community in the lifelong skills of swimming and water safety
2. 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

By focusing on these 2 goals, the District would use these values as "purpose drivers". All operational and resource allocation discussions would address how these two drivers would be affected with a goal of increasing exposure to community. While the two goals of education and financial stability are the main drivers there was discussion on how other TPMPD values of collaboration, innovation and programming impacted the two purpose drivers.

MOVING FORWARD:

1. Re-purpose "Programming Committee," to "Programming & Outreach Committee," (POC), with emphasis on outreach activities and creating metrics to measure our success with our purpose drivers.
2. Have POC discuss and recommend Commissioner Outreach to the community to further our purpose drivers.
3. Have POC recommend metrics which reflect progress on the purpose drivers.
4. Use the Purpose Drivers as tools for 5-year and longer term strategic planning.

INFORMATIONAL MEMORANDUM

TUKWILA POOL METROPOLITAN PARK DISTRICT

TO: TPMPD Board

FROM: Ellen Gengler, Commissioner

DATE: June 6, 2018

SUBJECT: Creating HR Ad Hoc Committee as a Staff Resource

OVERVIEW: The TPMPD is a policy governing board, but does have responsibility for the hiring and reviewing of two direct employees (staff): the Director of Aquatics Operations and the District Administrator.

The current practice is the President of the Board (elected annually on rotating basis) during their term, works directly with the staff (the two employees). This practice allows the employees to have one central point of contact for main directives. In the case of standing committees – aka the Finance Committee, the staff will interact with the Commissioners in leadership of that committee, but ultimately the main point person for staff to depend upon is the President of the BOC during that President's term.

In the case of a grievance on the part of staff (real or perceived), the position currently designated with responding to this situation is the President of the Board. In most cases this is adequate. However this would not be functional in the case where the alleged complaint is in regards to the President of the Board, the person staff is directly reporting to.

RECOMMENDATION:

To address any cases where the staff have a dispute, grievance or feel harassed by the President of the BOC, the following is recommended.

1. At the beginning of the President's term a "Human Resources ad-hoc Committee" is established comprised of two Commissioners (but not including the current President).
2. Any staff allegations of harassment, bullying, grievance or unfair treatment on the part of the current President should be taken by the staff member to the ad-hoc committee.
3. In the case an investigation is warranted, the ad-hoc committee is to follow the guidelines of the insurer of the district.

4. The ad-hoc committee, working with the insurer, may implement procedures to maintain proper records.
5. The ad-hoc committee is charged with accepting and responding to any complaint from either of the two staff members the BOC is responsible for. The ad-hoc committee will meet only upon the request of a staff member, and the ad-hoc committee will follow the same guidelines as published in the Tukwila Metropolitan Park District Employee Handbook (Section 8.14, "Dispute Resolutions") - see attached.

ACTION:

The BOC is requested to move to create this committee and elect two members to the committee for the remainder of the 2018 year.

A new ad-hoc committee would be elected in December of 2018.

8.14. Dispute Resolution

The District recognizes that sometimes situations arise in which an employee feels that he/she has not been treated fairly or in accordance with District rules and procedures. For this reason, the District provides its employees with procedures for resolving disputes.

- 8.14.1. Step 1: An employee should first try to resolve any problem or complaint with his/her direct supervisor. The supervisor should respond to the employee, in writing, within five to seven working days after meeting with him/her, if possible.
- 8.14.2. Step 2: If the employee is not satisfied with the response from his/her Supervisor, the employee may submit the problem, in writing, to the Director of Aquatics Operations, or designee within ten working days after receiving their direct supervisor's response. The written complaint must contain, at a minimum:
 - 8.14.2.1. A description of the problem;
 - 8.14.2.2. A specific practice, guideline, or procedure, which the employee believes, has been misapplied;
 - 8.14.2.3. The date of the circumstances leading to the complaint or the date when the employee first became aware of those circumstances;
 - 8.14.2.4. The remedy sought by the employee to resolve the dispute.
- 8.14.3. The Assistant Aquatics Manager or the Director of Aquatics Operations, or the District Administrator, may meet with the parties, either individually or together, and will respond in writing to the aggrieved employee within ten working days of any such meeting, if possible. Such determination is generally the final decision regarding the employee's specific complaint. In the instance where the Director of Aquatics Operations, or the District Administrator, is the subject of the complaint, the TPMPD Board President, or designee, will perform the actions normally done by the Director of Aquatics Operations, or the District Administrator.