



# TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

## AGENDA

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

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

Recording Secretary: **Kristine Selleck**

Date and Time: **Monday, November 11, 2019, 6:00 p.m.**

Resolution Numbers:

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

2019-04

2019-05

<b>01. CALL TO ORDER/MISSION &amp; VISION/PLEDGE OF ALLEGIANCE/ROLL CALL</b>		Page 2
<b>02. APPROVE AGENDA</b>		Page 1
<b>03. RECOGNITION OF EMPLOYEE OF THE MONTH</b>		Page 3
<b>04. CITIZEN COMMENTS</b> <i>(Limited to 4 minutes per person or group)</i>		Page 4
<b>05. CONSENT AGENDA</b>	a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) October 14, 2019 Regular Meeting	Page 5
	b) Approve Vouchers	Page 7
<b>06. REPORTS</b>	a) Commissioners	Page 17
	b) Director of Aquatics Operations	Page 18
	c) District Administrator	Page 25
	d) Finance Committee	Page 44
	e) Tukwila Pool Advisory Committee (TPAC)	Page 60
	f) Programming & Outreach Committee	Page 61
<b>07. BUSINESS ITEMS:</b>	a) Public Hearing - Re: Property Tax Levy	Page 62
	b) 2020 Property Tax Levy: Resolutions 2019-04, 2019-05	Page 67
	c) Employee Appreciation Policy Discussion	Page 71
<b>08. MISCELLANEOUS:</b>		
<b>09. EXECUTIVE SESSION:</b>	The TPMPD Board of Commissioners may recess into Executive Session per RCW 42.30.110.	
<b>10. ADJOURNMENT</b>		



## **TUKWILA POOL METROPOLITAN PARK DISTRICT (TPMPD)**

### **Mission, Vision & Values**

#### **TPMPD Mission Statement:**

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

#### **TPMPD Vision Statement:**

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

#### **TPMPD Core Values:**

We Value...

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



# TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

## 03. RECOGNITION OF EMPLOYEE OF THE MONTH

### EMPLOYEE OF THE MONTH - OCTOBER 2019



### Maxwell Warnick

**Maxwell Warnick has shown great work ethic by trying to help out the managers with whatever we need help with. He tries his best to help ensure our pool stays afloat by covering many shifts. We enjoy the excitement he has for coming to work like it is the best place to be. Thank You Maxwell!**



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

### 04. CITIZEN COMMENTS

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



### SUGGESTIONS Your Voice Matters!

DATE: 11/2/19  
TIME: 11:24  
TOPIC: Hair dry

*Please Direct Immediate Concerns to Pool Staff as Well*

It will be awesome to have a hair dry sessions inside the women. I was surprised not to see one in there. it will help with winter time. Thank you

Would you like to be contacted?  
YES:  (please write your contact info on the back of this card)  
NO:



**07. BUSINESS ITEMS:**

a) 2019 Unclaimed Property Transfer Authorization: Resolution 2019-03

**Commissioner Ellen Gengler made a motion to approve and read Resolution 2019-03 by title only. Aaron Shipman seconded. Discussion: None. Motion Passed 4:0 at 6:53pm.**

b) 2020 Rate Increase Review and Possible Approval

**Commissioner Vanessa Zaputil made a motion to approve the proposed 2020 Rate Tables contingent on the following changes:**

- **10 Punch Youth/Veteran/Senior Pass:** **\$34.25 Resident, \$36.00 Non-Resident**
- **10 Punch Youth/Veteran/Senior Water Exercise Pass:** **\$42.75 Resident, \$45.00 Non-Resident**
- **Summer Youth Pass** **\$34.25 Resident, \$36.00 Non-Resident**
- **10 Punch Adult Pass:** **\$49.50 Resident**
- **10 Punch Adult Water Exercise Pass:** **\$55.75 Resident, \$58.50 Non-Resident**

**Discussion: Commissioner Vanessa Zaputil mentioned the importance of communicating the changes with our community. Motion Passed 4:0 at 7:20pm.**

c) 2020 Draft Budget Review: Informational discussion only

d) 2019 Pool Liner Resurfacing Project Update: Informational discussion only, Brad Harpin mentioned that Saturday, November 16<sup>th</sup>, 2019 may be the last day of operations before the closure and that the goal is to have a soft reopening on December 24<sup>th</sup>, 2019.

**08. MISCELLANEOUS:**

**09. EXECUTIVE SESSION:** The TPMPD Board of Commissioners did recess into Executive Session per RCW 42.30.110 from 7:40pm – 8:00pm to review performance of public employees.

**10. ADJOURNMENT:**

**Commissioner Ellen Gengler made a motion to adjourn. Commissioner Vanessa Zaputil seconded. Discussion: None. Motion Passed 4:0 at 8:02pm.**

ATTEST:

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Christine Neuffer, President of the Board

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Date:



# Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 10/01/2019  
Total Amount: \$2,663.96  
Control Total: 5  
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
File Name: AP\_TUKPLMPD\_APSUPINV\_20190923175731.csv  
Fund #: 175910010

### CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 09/21/2019

Email Address: accounting@tukwilapool.org

### PAYMENT CERTIFICATION

RCW (42.24.080)

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

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

	<u>9/23/19</u>
Authorized District Signature	Date
Authorized District Signature	Date
Authorized District Signature	Date



Authorized District Signature	Date
Authorized District Signature	Date
Authorized District Signature	Date

### SUBMIT SIGNED DOCUMENT TO:

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Accounts Fax: (206) 263-3767  
Payable  
Attn: Special  
Districts  
401 5th

### KING COUNTY FINANCE USE ONLY:

Batch Processed By: \_\_\_\_\_  
Date Processed: \_\_\_\_\_



# Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKPLMPD\_APSUPINV\_20190923175731.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
CITY OF TUKWILA			PF-03968	09/13/2019	\$150.00	SERVICE DATE: 08.28.19 FALSE ALARM INCIDENT #TP190021347
MOHAMMED, RIHAN			20190903	09/03/2019	\$10.00	REIMBURSEMENT - SERVICE DATE: 09.03.19 FINGERPRINTS - RESIDENTIAL/NON-RESIDENTIAL (REIMBURSEMENT FOR ALLIANCE 2020 INC)
ORCA PACIFIC, INC.			40430	09/13/2019	\$249.92	SHIP DATE: 09.13.19 POOL CHEMICALS
SEATTLE CITY LIGHT			20190909	09/09/2019	\$1,403.06	SERVICE DATES:08.19.19 - 09.17.19 UTILITIES ELECTRIC
WALTER E NELSON CO.			494136	09/13/2019	\$850.98	SHIP DATE: 09.13.19 JANITORIAL SUPPLIES





King County

# Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 10/08/2019  
Total Amount: \$13,211.63  
Control Total: 11  
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
File Name: AP\_TUKPLMPD\_APSUPINV\_20190930172604.csv  
Fund #: 175910010

<b>CONTACT INFORMATION</b>	
Preparer's Name: <u>Amy O'Neill, Bill Scans 09/27/2019</u>	Email Address: <u>accounting@tukwilapool.org</u>

<b>PAYMENT CERTIFICATION</b>		RCW (42.24.080)	
I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).			
Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)):			
<u></u>	<u>10/1/19</u>	<u></u>	<u>9/30/2019</u>
Authorized District Signature	Date	Authorized District Signature	Date
_____ Authorized District Signature	_____ Date	_____ Authorized District Signature	_____ Date
_____ Authorized District Signature	_____ Date	_____ Authorized District Signature	_____ Date

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Date Processed:	_____



## Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKPLMPD\_APSUPINV\_20190930172604.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			1187476	09/19/2019	\$103.29	SERVICE DATES: 10/01/2019 - 10/31/2019 FIRE AND SECURITY MONITORING FEES
GREENWALT, JOHN			20190917	09/17/2019	\$10.00	REIMBURSEMENT - SERVICE DATE: 09.17.19 FINGERPRINTS - NON-RESIDENTIAL (REIMBURSEMENT FOR CITY OF TUKWILA POLICE DEPARTMENT)
MCKINSTRY CO LLC			10093664	09/24/2019	\$1,772.10	SERVICE DATE: MAINTENANCE AND SERVICE AGREEMENT QTR 3 PAYMENT
ORCA PACIFIC, INC.			1489030419	03/29/2019	\$2,250.05	SERVICE DATE: 03/29/2019 EQUIPMENT SERVICE
ORCA PACIFIC, INC.			1678041619	05/02/2019	\$1,425.84	SERVICE DATE: <u>04/16/19</u> AND 04/29/19 MONTHLY SERVICE AGREEMENT AT PWR
ORCA PACIFIC, INC.			1695041619	07/08/2019	\$335.06	SERVICE DATE: 04/16/2019 EQUIPMENT SERVICE
ORCA PACIFIC, INC.			2977062019	06/27/2019	\$1,425.84	SERVICE DATE: <u>06/20/19</u> AND 06/27/19 MONTHLY SERVICE AGREEMENT AT PWR
ORCA PACIFIC, INC.			3107072519	07/25/2019	\$1,425.84	SERVICE DATE: <u>07/11/19</u> AND 07/25/19 MONTHLY SERVICE AGREEMENT AT PWR
ORCA PACIFIC, INC.			3234082219	08/22/2019	\$1,425.84	SERVICE DATE: <u>08.9.2019</u> AND 08.22.2019 MONTHLY SERVICE AGREEMENT AT PWR
ORCA PACIFIC, INC.			40504	09/20/2019	\$579.26	SERVICE DATE: 09.20.19 EQUIPMENT SERVICE
PUGET SOUND ENERGY			20190924	09/24/2019	\$2,458.51	SERVICE DATES: 08/22/2019 - 09/23/2019 UTILITIES NATURAL GAS



# Special District Voucher Approval Document

Scheduled Payment Date: 10/15/2019  
 Total Amount: \$11,734.94  
 Control Total: 9  
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
 File Name: AP\_TUKPLMPD\_APSUPINV\_20191007162430.csv  
 Fund #: 175910010

<b>CONTACT INFORMATION</b>	
Preparer's Name: <u>Amy O'Neill, Bill Scans 10/04/2019</u>	Email Address: <u>accounting@tukwilapool.org</u>

<b>PAYMENT CERTIFICATION</b>		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).			
<b>Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)) :</b>			
<u>KS Miller</u>	<u>10/8/19</u>	<u>Joni Franzello Anderson</u>	<u>10/7/2019</u>
Authorized District Signature	Date	Authorized District Signature	Date
Authorized District Signature	Date	Authorized District Signature	Date
Authorized District Signature	Date	Authorized District Signature	Date

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Date Processed:	_____

# Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKPLMPD\_APSUPINV\_20191007162430.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
CITY OF TUKWILA			LP-00127	10/01/2019	\$10,121.48	BILLING DATE: OCTOBER 2019 CITY BRIDGE LOAN PAYMENT
CIVIC PLUS			192212	09/30/2019	\$301.90	SERVICE DATES: 09/01/2019 - 09/30/2019 REVENUE PROCESSING SOFTWARE
COMCAST BUSINESS			20190928	10/01/2019	\$138.55	SERVICE DATES: 10/08/2019 - 11/07/2019 BUSINESS CABLE AND INTERNET
CRECELIUS, THERESA			20190925	09/25/2019	\$70.00	USER CREDIT REFUND FROM 08/17/2018 (SWIM LESSONS CREDIT \$70)
ELIZONDO, NICOLE			20190926	09/26/2019	\$84.00	USER CREDIT REFUND FROM 9/05/2018 (TRANSFER OF LESSONS TO PRIVATE \$84.00)
NGUYEN, NHAN			20190930	09/30/2019	\$10.00	REIMBURSEMENT -SERVICE DATE: 09/26/2019 FINGERPRINTS - RESIDENTIAL/NON-RESIDENTIAL (REIMBURSEMENT FOR SEATAC POLICE DEPARTMENT)
ORCA PACIFIC, INC.			40586	09/30/2019	\$281.16	SHIP DATE: 09/27/2019 POOL CHEMICALS
ORKIN PEST CONTROL			188122467	09/26/2019	\$86.60	SERVICE DATE: 09.17.19 PC STANDARD - EOM 7-PC STANDARD (INDOOR SERVICE)
WASHINGTON STATE PATROL			I20002225	10/02/2019	\$641.25	SERVICE DATES: SEPTEMBER 2019 BACKGROUND CHECKS SUBMITTED BY TPMPD



### Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 10/22/2019  
Total Amount: \$1,251.57  
Control Total: 6  
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
File Name: AP\_TUKPLMPD\_APSUPINV\_20191014100903.csv  
Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill, Bill Spans 10/11/2019</u>	Email Address: <u>accounting@tukwilapool.org</u>

PAYMENT CERTIFICATION		RCW (42.24.080)
I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above named governmental unit, that I am authorized to authenticate and certify to said claim(s).		
Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)):		
	<u>10/15/19</u>	
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____

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Date Processed:	_____



# Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKPLMPD\_APSUPINV\_20191014100903.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9965535124	09/30/2019	\$142.62	RENTAL PERIOD: SEPTEMBER 2019 CARBON DIOXIDE CYLINDER RENTAL
ALARM CENTER, INC.			1191121	10/07/2019	\$420.75	SERVICE DATES: 08.30.19 REPLACED 2 CONTACTS, 2 MAGNETS AND 1 DOOR TRANSMITTER
CIT			34119771	10/07/2019	\$320.65	BILLING PERIOD: 09.28.19 - 10.27.19 EQUIPMENT RENTAL
DEPARTMENT OF LABOR AND INDUSTRIES			318368	10/03/2019	\$121.15	SERVICE DATE: 09.27.19 BOILER INSPECTION
GDM PRIVATE FINANCIAL SOLUTIONS			62854	09/30/2019	\$195.00	CPA SERVICES: Q3 2019 - QUICKBOOKS ONLINE QUARTERLY FEE
VALLEY VIEW SEWER DISTRICT			20191001	10/01/2019	\$61.40	SERVICE DATES: 09.01.19 - 09.30.19 UTILITIES SEWER



# Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 10/29/2019  
Total Amount: \$4,869.27  
Control Total: 6  
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
File Name: AP\_TUKPLMPD\_APSUPINV\_20191021112537.csv  
Fund #: 175910010

### CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 10/17/2019

Email Address: accounting@tukwilapool.org

### PAYMENT CERTIFICATION

RCW (42.24.080)

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

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

*K. Selled*

10/22/19

Authorized District Signature

Date

*Jeri Franzella Anderson*

10/21/2019

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

### SUBMIT SIGNED DOCUMENT TO:

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401 5th

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Date Processed: \_\_\_\_\_



## Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKPLMPD\_APSUPINV\_20191021112537.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9093710878	10/03/2019	\$187.53	DELIVERY DATE: 10.03.19 CARBON DIOXIDE LIQUID BULK
MCKINSTRY CO LLC			10097314	10/02/2019	\$96.84	SERVICE DATE: MAINTENANCE AND SERVICE AGREEMENT QUARTER 1 PAYMENT
MCKINSTRY CO LLC			10097315	10/02/2019	\$1,839.98	SERVICE DATE: MAINTENANCE AND SERVICE AGREEMENT QUARTER 1 PAYMENT
ORCA PACIFIC, INC.			40720	10/14/2109	\$281.16	SHIP DATE: 10/11/2019 POOL CHEMICALS
SEATTLE CITY LIGHT			20191017	10/17/2019	\$1,379.38	SERVICE DATES: 09.17.19 - 10.16.19 UTILITIES ELECTRIC
WALTER E NELSON CO.			727323	10/11/2019	\$1,084.38	SHIP DATE: 10/10/2019 JANITORIAL SUPPLIES





# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

### 06. REPORTS

#### a) Commissioners:

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



# INFORMATIONAL MEMORANDUM

## Tukwila Pool Metropolitan Park District

**TO:** Tukwila Pool MPD Board of Commissioners  
**FROM:** Brad Harpin, Director of Aquatics Operations  
**DATE:** November 11, 2019  
**SUBJECT:** Director of Aquatic Operations Report – October 2019

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### Operations:

**2020 Operating Budget: Continuing to refine 2020 budget.**

### 2019 Pool Resurfacing Project:

1. All exhibits have been submitted to King County and a follow up discussion was had. The Tukwila Pool MPD can request a percentage of funds.
  - a. Roughly a 3-week turnaround
  - b. Contractor would need to submit to the Tukwila MPD a detailed invoice for the percentage being requested
  - c. Invoice should be addressed to Tukwila pool MPD and then Tukwila MPD will submit to Butch L. with King County.
  - d. Payment will be sent to Tukwila Pool MPD and then sent to Orca Pacific.
2. **Maintenance / Warranty Bond:** Orca Pacific confirmed they can secure a 2-year maintenance / warranty bond.
3. **Construction Schedule/timeline:** Available and e-mailed to Tukwila Pool MPD BOC members

**Silver Sneakers Update:** All agreements and onboarding have been completed. Silver Sneakers Logo has been placed on the front door of facility. Tukwila Pool MPD will begin offering Silver Sneakers program on January 1, 2020.

### Payroll / Time & Attendance:

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

1. System has been created and currently being tested with employees
2. System will go live upon completion of pool closure (staff first day back at pool, December 24<sup>th</sup>)

### Staffing:

The pool is short staffed within the swim instructors' team.

1. Did find some success with staff availability easing up.

## Program:

### Budget:

**Revenue:** 347.60.10 Swim Classes/Instruction: **+\$1964.50** (variance) Roughly a 47.5% increase compared to October of 2018. (September revenue carried over to October)??

**Participation:** October 2019 - 169 / October 2018 - 208 / Variance (-39 participants / roughly a -18.75% decrease)

**Participation:** October 2019 YTD Actuals: 169 | Capacity: 266 / Variance: -97 (roughly 55% full as of )

**Waitlisted:** 9 youth

**Lack of Staff is contributing to less classes being offered in September and potentially October.**

## Community:

**5<sup>th</sup> Annual Pumpkin Plunge:** Took place October 19<sup>th</sup> from 1:00PM until 3:00PM. Justin Stowers did a great job organizing this event.

**Total Participation:** 73 participants (Revenue: \$215.62)

**Total number of volunteers:** 10 volunteers including foster High School Girls Swim Team members.

<b>October 2019 Free Passes Redeemed:</b>	
2019 August - Speakers at the Park (TCC)	2
Total:	2

## ATTACHMENTS

- Monthly Comparison / Scholarship Report
- Revenue Report (General Ledger Summary)
- Membership Check-In Report
- POS Summary Report
- 2020 Rate Increase Letter – Draft (to be mailed to all current pass holders)



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

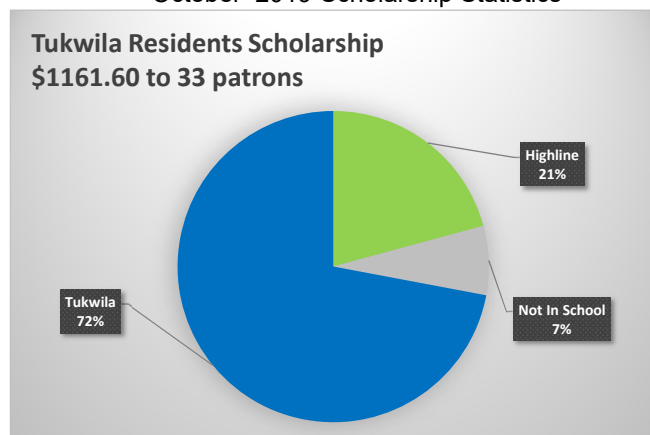
Category	September 2018	September 2019	October 2018	October 2019
341.70.10 Merchandise Sales (Taxable)	\$ 385.13	\$ 474.25	\$ 395.04	\$ 460.88
341.70.20 Merchandise Sales (Non-Taxable)	\$ 189.85	\$ 316.00	\$ 194.90	\$ 261.50
347.30.10 Pass Sales	\$ 2,097.89	\$ 2,134.72	\$ 2,553.59	\$ 1,655.18
347.30.20 General Admission	\$ 2,682.80	\$ 1,978.03	\$ 1,908.51	\$ 1,695.25
347.30.30 Special Events	\$ 50.20	\$ 131.25	\$ 333.79	\$ 215.62
347.60.10 Swim Classes/Instruction	\$ 6,115.00	\$ 6,238.50	\$ 4,136.50	\$ 6,101.00
347.60.20 Exercise Classes	\$ 368.75	\$ 158.00	\$ 299.75	\$ 151.00
347.60.30 Lifeguard Classes	\$ -	\$ 2,323.50	\$ -	\$ -
347.90.00 Other Fees (Red Cross Pass Thru)	\$ -	\$ 315.00	\$ -	\$ -
347.90.10 Advertising/Sponsorship	\$ -	\$ 15.00	\$ 15.00	\$ 15.00
362.40.10 Facility Rental (short-term)	\$ 922.73	\$ 850.90	\$ 681.81	\$ 316.37
362.40.20 Equipment (Locker) Rental	\$ -	\$ -	\$ -	\$ -
362.40.30 Facility Rental (long-term)	\$ 4,552.00	\$ 7,815.00	\$ 13,600.00	\$ 9,272.00
367.10.10 Cash Donations	\$ 6.35	\$ 4.00	\$ 5.25	\$ 20.40
367.10.30 (.40 .50) Grant Revenue	\$ -	\$ 4,755.00	\$ -	\$ 2,300.00
369.80.00 Deposit Over / Short	\$ (6.10)	\$ 8.60	\$ (4.70)	\$ 3.49
369.91.00 Other Misc. Revenue	\$ -	\$ -	\$ -	\$ -
369.91.10 Scholarship Usage (Tukwila Residents Scholarship)	\$ 1,042.50	\$ 665.00	\$ 288.00	\$ 1,161.60
369.91.40 Discounts Applied	\$ -	\$ (120.65)	\$ -	\$ (151.15)
369.91.50 Gift Certificate Usage	\$ -	\$ -	\$ -	\$ -
395.10.00 Sales of Capital Assets	\$ -	\$ -	\$ -	\$ 45.45
369.00.10 Account Credit	\$ -	\$ (147.00)	\$ -	\$ (246.00)
<b>Total Pool Operations Revenue</b>	<b>\$ 18,407.10</b>	<b>\$ 27,915.10</b>	<b>\$ 24,407.44</b>	<b>\$ 23,277.59</b>
313.11.00 Sales Tax Collected	\$ 614.85	\$ 550.25	\$ 588.26	\$ 429.70
<b>Total:</b>	<b>\$ 19,021.95</b>	<b>\$ 28,465.35</b>	<b>\$ 24,995.70</b>	<b>\$ 23,707.29</b>

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

Scholarship Funds Applied	September 2018	September 2019	October 2018	October 2019
Pre-School Classes	\$ -	\$ 19.00	\$ 24.00	\$ -
Minnnow Swim Classes (Ages 5 & under)	\$ 184.50	\$ 600.00	\$ 623.00	\$ 270.00
Sharks Swim Classes (Ages 6+)	\$ 642.00	\$ 1,751.00	\$ 2,390.00	\$ 747.60
Super Strokes Swim Classes	\$ 87.00	\$ 152.00	\$ 96.00	\$ 48.00
Pre-Comp Swim Classes	\$ 69.00	\$ 152.00	\$ 72.00	\$ 48.00
Private Lessons	\$ -	\$ -	\$ 480.00	\$ -
Adult Swim Classes	\$ 60.00	\$ 291.00	\$ 192.00	\$ 48.00
Lifeguard Classes	\$ -	\$ -	\$ -	\$ -
<b>Total:</b>	<b>\$ 1,042.50</b>	<b>\$ 2,965.00</b>	<b>\$ 3,877.00</b>	<b>\$ 1,161.60</b>

Monetary Revenue from Swim Instruction Programs				
347.60.30 Lifeguard Classes	\$ -	\$ 2,323.50	\$ -	\$ -
347.90.00 Other Fees (Red Cross Pass Thru)	\$ -	\$ 315.00	\$ -	\$ -
347.60.10 Swim Classes/Instruction	\$ 6,115.00	\$ 6,238.50	\$ 4,136.50	\$ 6,101.00
<b>Total Revenue from Swim Instruction Programs (Monetary Plus Scholarship Revenue):</b>	<b>\$ 7,157.50</b>	<b>\$ 11,842.00</b>	<b>\$ 8,013.50</b>	<b>\$ 7,262.60</b>

October 2019 Scholarship Statistics





Tukwila Pool Metropolitan Park District  
CivicPlus GL Summary  
October 2019

GL Codes

GL Type	GL Code	Cash	Check	Credit/Debit	Total
Revenue	341.70.10: Sale of Merchandise (Taxed)	\$ 194.55	\$ -	\$ 266.33	\$ 460.88
Revenue	341.70.20: Sale of Merchandise (Untaxed)	\$ 125.25	\$ -	\$ 136.25	\$ 261.50
Revenue	347.30.10: Pass Sales	\$ 155.44	\$ 355.90	\$ 1,143.84	\$ 1,655.18
Revenue	347.30.20: General Admission	\$ 1,065.69	\$ -	\$ 629.56	\$ 1,695.25
Revenue	347.30.30: Special Events	\$ 115.19	\$ -	\$ 100.43	\$ 215.62
Revenue	347.60.10: Swim Classes and Instruction	\$ 1,106.00	\$ -	\$ 4,995.00	\$ 6,101.00
Revenue	347.60.20: Exercise Classes	\$ 47.50	\$ -	\$ 103.50	\$ 151.00
Revenue	347.60.30: Lifeguard Classes				\$ -
Revenue	347.90.00: Other Fees-Pass through Red Cross				\$ -
Revenue	347.90.10: Advertising/Sponsorship	\$ -	\$ 15.00	\$ -	\$ 15.00
Revenue	362.40.10: Facility Rentals-Short Term	\$ 72.73	\$ 81.82	\$ 161.82	\$ 316.37
Revenue	362.40.30: Facility Rentals (Long-Term/Contracted) Non-Taxable	\$ 468.00	\$ 8,360.00	\$ 444.00	\$ 9,272.00
Revenue	367.10.10: Cash Donations	\$ 20.40	\$ -	\$ -	\$ 20.40
Revenue	367.10.30: Grant Revenue Swim Lessons	\$ -	\$ 2,300.00	\$ -	\$ 2,300.00
Revenue	369.91.40.01: Employee Discount on Food Purchases	\$ (21.43)	\$ -	\$ (129.72)	\$ (151.15)
Revenue	395.10.00: Sales of Capital Assets	\$ 45.45	\$ -	\$ -	\$ 45.45
Liability	313.11.00: Sales Tax Collected	\$ 164.08	\$ 43.78	\$ 221.84	\$ 429.70
Liability	369.00.10: Account Credit (overpayment later used/refunded)	\$ -	\$ (154.00)	\$ (92.00)	\$ (246.00)
Totals for GL Codes		\$ 3,558.85	\$ 11,002.50	\$ 7,980.85	\$ 22,542.20
QBO Adjustments: TPMPD Scholarship Funds Applied					\$ 1,161.60
Deposit Over/Short					\$ 3.49
Total:					\$ 23,707.29



**Run On** 11/05/2019 10:33 AM  
**Run By** TPMPD Bookkeeper  
**From** 10/01/2019 12:00 AM  
**To** 10/31/2019 11:59 PM

### Check-In Summary by Membership

Membership Name	Total Check-Ins
1. 1 Month Memberships 2018-1 Month Adult	39
2. 1 Month Memberships 2018-1 Month Family (2 Adults & Children)	2
3. 1 Month Memberships 2018-1 Month Youth/Veteran/Senior	101
4. 10 Visit Memberships 10x Adult	2
5. 10 Visit Memberships 10x Youth/Veteran/Senior	6
6. 10 Visit Memberships 2018 10x Adult	86
7. 10 Visit Memberships 2018 10x Youth/Veteran/Senior	145
8. 3 Month Memberships 2018 3 Month Adult	40
9. 3 Month Memberships 2018 3 Month Youth/Vet/Senior	75
10. 3 Month Memberships Silver Sneakers Membership	7
11. Annual Memberships 1 Year Adult	21
12. Annual Memberships 1 Year Youth/Vet/Senior	70
13. Annual Memberships 2018-1 Year Adult	42
14. Annual Memberships 2018-1 Year Youth/Vet/Senior	132
15. Annual Memberships Youth/Senior Non-Resident	11
16. Exercise Pass 10 Visit 10x Exercise Adult	7
17. Exercise Pass 10 Visit 10x Exercise Veteran/Senior	9
	795
<b>Totals for Check-In Summary by Membership</b>	
	795



Run On 11/05/2019 10:34 AM  
 Run By TPMPD Bookkeeper  
 From 10/01/2019 12:00 AM  
 To 10/31/2019 11:59 PM

**POS Summary Report**

Item Description	Quantity	Total
1. POS Item: *	1	\$0.00
2. POS Item: 2018 Adult (18-54) NON-Resident Family Swim	36	\$163.75
3. POS Item: 2018 Adult (18-54) NON-Resident Lap Swim	86	\$391.24
4. POS Item: 2018 Adult (18-54) NON-Resident Open Swim	3	\$13.65
5. POS Item: 2018 Adult (18-54) Resident Family Swim	16	\$65.47
6. POS Item: 2018 Adult (18-54) Resident Lap Swim	30	\$122.71
7. POS Item: 2018 Adult (18-54) Resident Open Swim	3	\$12.29
8. POS Item: 2018 Adult Exercise Class (18-54) NON-Residen	5	\$32.50
9. POS Item: 2018 Adult Free Pass (18-54)	3	\$0.00
10. POS Item: 2018 Late Night (Friday) Resident	42	\$95.45
11. POS Item: 2018 NO SCHOOL Special (Early Release)	5	\$11.37
12. POS Item: 2018 Senior (55+) NON-Resident Family Swim	3	\$8.86
13. POS Item: 2018 Senior (55+) NON-Resident Lap Swim	16	\$47.21
14. POS Item: 2018 Senior (55+) NON-Resident Open Swim	1	\$2.95
15. POS Item: 2018 Senior (55+) Resident Family Swim	1	\$2.95
16. POS Item: 2018 Senior (55+) Resident Lap Swim	120	\$354.06
17. POS Item: 2018 Senior (55+) Resident Open Swim	2	\$5.90
18. POS Item: 2018 Senior Exercise (55+) NON-Resident	1	\$5.00
19. POS Item: 2018 Shower (ID REQUIRED)	40	\$72.79
20. POS Item: 2018 Special Events NON-Resident	7	\$20.68
21. POS Item: 2018 Special Events Resident	66	\$194.94
22. POS Item: 2018 Veteran NON-Resident Family Swim	1	\$2.95
23. POS Item: 2018 Veteran NON-Resident Lap Swim	1	\$2.95
24. POS Item: 2018 Veteran Resident Lap Swim	1	\$2.95
25. POS Item: 2018 Youth (3-17) NON-Resident Family Swim	19	\$56.10
26. POS Item: 2018 Youth (3-17) NON-Resident Lap Swim	6	\$17.70
27. POS Item: 2018 Youth (3-17) NON-Resident Open Swim	3	\$8.85
28. POS Item: 2018 Youth (3-17) Resident Family Swim	35	\$103.39
29. POS Item: 2018 Youth (3-17) Resident Lap Swim	28	\$82.69
30. POS Item: 2018 Youth (3-17) Resident Open Swim	19	\$56.12
31. POS Item: 2018 Youth Exercise (3-17) NON-Resident	2	\$10.00
32. POS Item: 2018 Youth Free Pass (3-17)	1	\$0.00
33. Discount: Staff Price	28	\$35.80
34. POS Item: Corn Nuts	15	\$21.75
35. POS Item: Cracker/Cookies	64	\$23.50
36. POS Item: Donation	35	\$20.40
37. POS Item: Ear Plugs	1	\$2.73
38. Discount: Staff Price	58	\$20.75
39. POS Item: Gatorade	46	\$54.07
40. POS Item: Gold Fish	46	\$33.25
41. POS Item: Granola Bars	7	\$6.00
42. POS Item: Lock4sale	1	\$6.37
43. Discount: Staff Price	27	\$23.25
44. POS Item: Nuts	14	\$9.50
45. POS Item: Pretzels	9	\$4.00
46. Discount: Staff Price	58	\$40.90
47. POS Item: Sales of Capital Assets (Pool Vac)	1	\$45.45
48. Discount: Staff Price	34	\$47.32
49. POS Item: Swim cap, silicone	3	\$27.27
50. POS Item: Swim Diaper	4	\$7.27
51. POS Item: Swim Goggles	16	\$101.78
52. POS Item: Swim Shampoo	1	\$7.27
53. POS Item: Trail Mix	26	\$28.50
54. POS Item: TV Advertising (Monthly)	1	\$15.00
55. POS Item: Unclaimed Credit Transfer	89	\$1,208.88
56. POS Item: Vitamin Water	14	\$17.29
57. POS Item: Water	89	\$54.48
<b>Totals for POS Summary Report</b>	<b>1290</b>	<b>\$3,830.25</b>
	1290	\$3,830.25



November 6, 2019

Dear <<Member Name>>,

Please accept this letter as notice of our scheduled rate increases beginning January 1, 2020. New rates are as follows:

Drop-in Fees:	Youth/Veteran/Senior	Adult
Lap/Open/Family Swim/ Water Walking	Resident: \$4 Non-Resident: \$4	Resident: \$5.50 Non-Resident: \$6
Water Exercise	Resident: \$5 Non-Resident: \$5	Resident: \$6.50 Non-Resident: \$6.50
Special Events:	All ages, Resident and Non-Resident: \$4	
No School Come to the Pool:	All ages, Resident and Non-Resident: \$3	
Passes:	Youth/Veteran/Senior	Adult
10 Punch Card	Resident: \$34.25 Non-Resident: \$36	Resident: \$49.50 Non-Resident: \$54
10 Punch Water Exercise	Resident: \$42.75 Non-Resident: \$45	Resident: \$55.75 Non-Resident: \$58.50
1 Month	Resident: \$37.25 Non-Resident: \$47	Resident: \$57.75 Non-Resident: \$65
3 Month	Resident: \$87.75 Non-Resident: \$110.50	Resident: \$138.75 Non-Resident: \$174
12 Month	Resident: \$247.25 Non-Resident: \$312	Resident: \$407 Non-Resident: 511.75\$
1 Month Family	Resident: \$102 Non-Resident: \$129.75	
Swim Lessons (price per/class)	Resident: \$7.25 Non-Resident: \$8.50	

All current pass holder may take advantage of 2019 rates by renewing before 12/31/2019. Inquire with pool management during your next visit.

Please contact me if you have any suggestions for how we can make our memberships a better value for you and our community and thank you for choosing Tukwila Pool.

Sincerely,

Brad Harpin  
Director of Aquatics Operations





# INFORMATIONAL MEMORANDUM

## Tukwila Pool Metropolitan Park District

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

FROM: Kristine Selleck, District Administrator

DATE: November 11, 2019

SUBJECT: **District Administrator's Report**

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### **District Tasks Completed:**

- a) Bookkeeper/Operations assistance when needed
- b) WCIA conducted a property appraisal of our facility via HCA Asset Management, LLC
- c) Attended WCIA Full Board Meeting and Education Session
- d) Website Updates and Improvements where needed
- e) Finance Committee usual administrative duties
- f) 2019 Unclaimed Property Report and transfer of funds to the Department of Revenue
- g) Levy Resolutions drafts
- h) Washington State Audit has started for the 2017-2018 Audit Period on 11/4/2019 and the following have been completed:
  - i. Initial meeting with Brandi Breaux, our state Auditor. Tukwila Pool MPD was represented by Kristine Selleck, Brad Harpin, Amy O'Neill, and Vanessa Zaputil.
  - ii. Ms. Breaux conducted separate Risk Assessment interviews with the District Administrator (Kristine Selleck) and a Tukwila Pool MPD Elected Official (Vanessa Zaputil).
  - iii. Brad, Kristine, and Amy provided all requested documents on the PBC (Provided by Client) list. Ms. Breaux will analyze these documents in collaboration with other WA SAO staff to determine what the audit areas of focus should be.

This update is current as of 11/05/2019. A verbal update will be given by the District Administrator if any audit progress status changes.

### **District Administrator Board Request:**

Your District Administrator requests that we discuss the onboarding process/schedule for our newly elected commissioner.

### **ATTACHMENTS**

- Tukwila Pool MPD – District Administrator's Annual Agenda Items Schedule
- 2019 Tukwila Pool MPD Appraisal Report by HCA Asset Management, LLC
- WA SAO Engagement Letter for the 2017-2018 Accountability Audit

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

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

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

October 21, 2019



Rob Roscoe  
Deputy Director  
Washington Cities Insurance Authority  
320 Andover Park E, Suite 104  
Tukwila, WA, 98188

Dear Mr. Rob Roscoe:

HCA Asset Management, LLC has performed onsite inspections and valuation services for the **Tukwila Pool Metropolitan Park District**, one of your program’s insured entities. We are pleased to submit our restricted appraisal report for certain property of interest to Washington Cities Insurance Authority (“WCIA”), a municipal risk pool operating in the state of WA.

## **I. Purpose/Intended Use:**

The sole purpose of our appraisal was to express our opinion of the replacement cost for insurance purposes. This report and the opinions of value expressed herein should be utilized for no other purpose. The intended use of the appraisal is to provide value conclusions that will assist WCIA in its effort to maintain proper and supportable insurance to value, insurance placement, proof of loss documentation, and collection of important underwriting data as it relates to their property insurance reporting requirements. Neither this report nor its contents are to be referenced in any public documentation or redistributed to any third party without the express written consent of HCA. The information contained in the reports is specific to your needs as the intended user and HCA is not responsible for any unauthorized use.

The submitted reports are “restricted appraisal reports” and are prepared under USPAP Standards Rule 8-2b-i through xii and Advisory Opinion 11 (updated as of the 2014-2015 edition). The criterion for this type of report has been achieved in the certificate letter of the report. Individualized detailed valuation backup will be provided upon request of the client or in the event of any future judicial proceedings.

**Historical Reproduction Cost** is the cost to repair, rebuild or replace with materials of like kind and quality compatible to those originally used, including the cost of skilled labor and/or authentic materials necessary to restore the property as nearly as possible to its original condition.

**Replacement Cost (RC)** is the cost to construct or replace, at one time, an entire building of equal quality and utility. Modern materials and current methods, designs, and layouts are used for replacement. Replacement Cost does not take into consideration improvements necessary to conform to changes in building codes, demolition, debris removal, site accessibility or site work, reuse of building components or services, overtime, bonuses for labor, soft costs, extraordinary fees, premiums for materials, or other contingencies. For

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insurance purposes, the prices used for labor, materials, overhead, profit and fees are those in effect as of the date of our appraisal.

**Actual Cash Value (ACV)** is equal to replacement value minus physical depreciation. This type of value will be determined using a combination of estimated (calculated) depreciation based on estimated or actual age analyses in conjunction with physical inspection and condition assessments. These items combined will determine the total amount of depreciation to be applied on an asset by asset basis. While considered, no further application has been utilized to account for the other forms of obsolescence (functional/economical).

It is important to review these definitions as stated in the current insurance policy language for accuracy and consistency. In the event of a partial loss, the amount of loss may be based on repair and renovation costs that are proportionately higher than the provided values for entire property, as defined herein.

## II. Scope and Methodology:

HCA has conducted a field inventory of certain property owned by the insured, as designated by WCIA. For each building, HCA has provided a detail Building Report. A complete listing of properties appraised by our staff is included with the Summary & Detail Report formats accompanying this letter.

Our valuation report includes:

- Buildings / Structures
- Moveable Machinery & Equipment/Contents (based on modeling/tally techniques)
- Insurable Property in the Open

Excluded from the scope of our service were the following:

- Land/Landscaping
- Licensed Vehicles
- Mobile Property (unlicensed rolling stock)
- Infrastructure assets
- Intangible assets
- Property in the open not typically covered by insurance
- Inventory items not included in project scope
- Leased property and personal property of others
- Architectural drawings and records

### **Buildings/Structures:**

Each building subject to our appraisal (refer to proposal) has been physically inspected. Square footage for each building was generated based on a review of blueprints, by physically measuring each building or by using existing documentation (i.e. CAD information; as-built plans, facilities information) and then verifying the data provided. Major construction components and building elements were identified and valued as part of the overall structure. Building plans/notes and photographs were prepared for each site to

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become part of our proof of loss documentation, in addition to assisting with the valuation efforts.

**Furniture, Machinery and Moveable Equipment:**

This category is often referred to as “Personal Property” or “Contents” in the insurance industry. HCA did not perform a detailed physical inventory of machinery and equipment assets. For insurance purposes, contents were either tallied and grouped by building to develop reasonable estimates of Replacement Cost, or the costs have been “modeled” based on similar properties previously appraised by our staff (estimated based on a standard cost per square foot). For larger, newly constructed locations, contents may also have been estimated based on a combination of original cost documentation provided by the Entity. Based on the accepted scope of our engagement, these results should not be used for more detailed proof-of-loss documentation.

**Insurable Property In The Open:**

At the locations appraised, our staff recorded and valued all insurable property in the open. Items such as lighting and fencing were valued, and the resulting values have been reported separately.

**III. Three Approaches to Value:**

The appraisal industry supports three recognized approaches to value (Cost, Sales Comparison and Income Approaches). As stated under USPAP Standards Rule 7.4, the appraiser has considered each approach to value and has decided which were applicable to the current project scope and intended use. The three approaches, as defined by the American Society of Appraisers are:

**Cost Approach** – This approach is based on the proposition that the informed purchaser would pay no more for a property than the cost of producing a substitute property with the same utility as the subject property. It considers that the maximum value of a property to a knowledgeable buyer would be the amount currently required to construct or purchase a new asset of equal utility. When the subject asset is not new, the current cost new for the subject must be adjusted for all forms of depreciation and obsolescence as of the effective date of the appraisal. **For Insurance Appraisal purposes, this is the most appropriate approach to valuing assets and the one utilized by our staff for this engagement.**

**Sales Comparison Approach** – This approach involves the comparison of comparable recent sales (or offerings) of similar assets to the subject. If the comparable sales are not exactly like the subject, adjustments must be made to the price of the comparable sales (or offerings). The adjustments may be either up or down in order to estimate what the comparable would have sold for if it had the same characteristics as the subject. This approach leads to an indication of the most probable selling price for the assets being appraised.

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**Income Approach** – This approach considers value in relation to the present worth of future benefits derived from ownership and is usually measured through the capitalization of a specific level of income.

The most reliable data available for the type of assets included in the scope of our appraisal includes historical cost and replacement cost information. Sources for this information include, but are not limited to, client historical costs, purchase orders, recent contracts, files, databases, past inventories, manufacturers' suggested retail price lists, manufacturers' price quotes, bluebooks, industry price guides and retail equipment catalogs. It has been established that the Cost Approach is the most relative and appropriate for insurance purposes. For this reason, we decided to employ the Cost Approach.

#### **IV. Additional Risk Modeling Data**

As part of our inspection and report, our staff has prepared our estimates for the following: a) Flood Zone and b) Elevation. To provide this information we have utilized subscription-based resources for specific location data based on GPS coordinate readings obtained by our staff while in the field. We have not performed a detailed engineering mapping service and cannot certify the data provided; however, we feel confident that the data provided by the mapping service is a reasonable determination of these risks which may allow the intended user to identify specific property characteristics/locations that may warrant further research.

## V. Summary

The appraisal report includes the following documents:

- This letter and attached Certification, summarizing our procedures and methodology;
- Tables indicating the coding and physical addresses for the locations inspected and valued;
- The attached appraisal reports (summary and detail) outlining our findings;
- A statement outlining our appraisal assumptions and conditions that limit use of the appraisal.

It is our recommendation that you consult with your insurance representatives so that these figures may be compared to those in your current coverage. It is recommended that a new inspection be conducted every five to seven years to meet current insurance appraisal standards.

For insurance purposes it is our opinion that as of the effective date of September 24, 2019, the estimates of value are as follows:

	<b>Replacement Cost</b>
Buildings (incl Process Equip.):	\$4,169,400
Contents:	\$256,700
Property in the Open:	\$9,600
Total for Locations Appraised:	<b><u>\$4,435,700</u></b>

	<b>Actual Cash Value</b>
Building Values Only:	<b><u>\$2,710,100</u></b>

## VI. Appraisal Certification

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct. I have not knowingly misrepresented any facts or information that would have an impact on my calculations or conclusions of value.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within a three year period immediately preceding acceptance of this assignment.
- I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- I have made a personal inspection of the properties that are the subject of this report (where applicable under the scope of services).
- Analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice (updated annually).
- No one provided significant property appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated).

Respectfully Submitted,  
HCA Asset Management, LLC



Thomas Lasdavanh  
Responsible Appraiser



## VII. Assumptions & Limiting Conditions

1. It is assumed that the utilization of the improvements is within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report. No survey has been offered or ordered in connection with the service.
2. Building areas discussed have been calculated in accordance with standards developed by the American Institute of Architects as included in AIA Document D101 "Methods of Calculating Areas and Volumes of Buildings".
3. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render them more or less valuable. No responsibility is assumed for such conditions or for arranging for engineering studies that may be required to discover them.
4. All engineering and architecture utilized by our staff is assumed to be correct.
5. We have assumed that the property is free from insect infestation, dry rot, and fungus growth. The mechanical systems, heating system, piping, plumbing, and other building service equipment have not been specifically tested, but are assumed to be in good working order and adequate for the buildings, unless specifically cited otherwise.
6. It is assumed that all applicable zoning and land use regulations have been complied with, unless nonconformity has been stated, defined, and considered in the appraisal report.
7. It is assumed that all required licenses, certificates of occupancy, consents, or other legislative or administrative authority from any local, state, or national government or private entity or organization have been, or can be obtained or renewed for any use on which the value estimate contained in this report is based.
8. It is assumed that there is full compliance with all applicable federal, state, and local environmental regulations and laws unless noncompliance is stated, defined, and considered in the appraisal report.
9. It is assumed that there are no hazardous substances on the subject property or on surrounding properties that would potentially adversely affect the value of the subject property. The analyses and value conclusions in this appraisal report are null and void should any such hazardous materials be discovered. We possess no expertise or qualifications for identifying hazardous materials. We assume no responsibility for investigating or arranging for competent engineering studies of the property to identify such hazardous materials.
10. The information furnished by others is believed to be reliable and has been confirmed with public records or a knowledgeable party when possible. However, no warranty is given for its accuracy.
11. All assets shown on any data files, maps, blueprints or inventory lists provided by the client are assumed to be owned, operated, and maintained by the client with no shared interest by another entity. No land surveys, title searches, or legal determination of ownership have been conducted.



12. Any blueprints, maps or plans provided to HCA are assumed to be “as-built”.
13. Our appraisal is valid only for the function, which is stated herein. Any other use of, or reliance upon this report by you or third parties is invalid.
14. If physical inspection of the property was made, the inspection was conducted by appraisers familiar with general real property and building construction. HCA is not responsible for the structural integrity of the property or its conformity to building construction code requirements or safety concerns.
15. No person other than those identified (and the Client) had any significant professional input on the valuation process. Unless previously stated, no subcontractors or outsourcing were utilized in the derivation of the values provided in the report.
16. HCA reserves the right to make adjustments to our opinions of value as deemed necessary.
17. Property areas, dimensions, and descriptions used in this analysis have not been verified in all cases. This information has been provided for identification purposes only and are not to be used for any other purpose including legal documentation.
18. Possession of this report or any copies does not carry any right of redistribution or publication. No portion of this report may be shared with any third parties through prospectus, advertising, public publication, news, or any other means of communication (including email/internet) without the prior written consent of HCA Asset Management, LLC.

We have acted as an independent contractor and have no personal interest, either present or contemplated, in the subject property. We certify that no fee received, or to be received, or the employment of our services, is in any way contingent upon the opinion reported. HCA will maintain and house copies of our work file, all relative correspondence, and the final reports and database(s) for a period not less than five years after preparation or at least two years after final disposition of any judicial proceeding in which the appraiser provided testimony related to the assignment, whichever period expires last. This policy is outlined in accordance with the American Society of Appraisers and the Uniform Standards of Professional Appraisal Practice (USPAP).

#### **NATURAL DISASTER DISCLAIMER**

Recovery and reconstruction from widespread natural disasters such as hurricane, earthquake, tornado or flood often create abnormal shortages of labor and materials typically resulting in significant price increases compared to conditions prior to the event. These increases, while temporary, may last for a year or more before returning to normal market conditions.

The values as reported herein are estimated based on normal market conditions and are considered appropriate for the stated purpose of this report (insurance coverage). Some or all of the estimated values as reported herein may be inadequate for reconstruction or repair in periods after a widespread natural disaster.

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**BETTER DATA MEANS BETTER OUTCOMES**

[WWW.HCAMGT.COM](http://WWW.HCAMGT.COM)

**HCA Asset Management, LLC**  
**Washington Cities Insurance Authority 2019**  
**Location Table**

Entity	Site	Address	Building	Pg. Ref.
TKPD	Tukwila Pool Metropolitan Park District			
	001 Pool	4414 S 144TH ST, TUKWILA, WA 98188	001 Pool Building	1

# Insurance Summary Report -ACV

**Washington Cities Insurance Authority 2019**

*Tukwila Pool Metropolitan Park District*

As of Date: 09/24/2019

Actual Cash Value (ACV)

			Year Built	ISO Class	No. Of Stories	Square Footage	Building (Less Exclusions)	
<b>SITE:</b>	<b>001</b>	<b>Pool</b>						
	<b>BLDG: 001</b>	<b>Pool Building [TKPD-14785]</b> 4414 S 144TH ST TUKWILA, WA 98188	1972	4	1	14,256		\$2,710,100
<b>Site Totals:</b>								<b>\$2,710,100</b>
<b>Report Totals:</b>								<b>\$2,710,100</b>



# Insurance Summary Report -RCV

*Washington Cities Insurance Authority 2019  
Tukwila Pool Metropolitan Park District*

As of Date: 09/24/2019

|----- Replacement Cost (RC) -----|

			Year Built	ISO Class	No. Of Stories	Square Footage	Building (Less Exclusions)	Contents	Property In The Open	Total
<b>SITE: 001 Pool</b>										
BLDG: 001	Pool Building [TKPD-14785] 4414 S 144TH ST TUKWILA, WA 98188		1972	4	1	14,256	\$4,169,400	\$256,700	\$9,600	\$4,435,700
<b>Site Totals:</b>							<b>\$4,169,400</b>	<b>\$256,700</b>	<b>\$9,600</b>	<b>\$4,435,700</b>
<b>Report Totals:</b>							<b>\$4,169,400</b>	<b>\$256,700</b>	<b>\$9,600</b>	<b>\$4,435,700</b>



**HCA Asset Management, LLC**  
**Washington Cities Insurance Authority 2019**

TKPD-14785

**Insurance Detail Report**

As of date: 9/24/2019

**ENTITY:** TKPD Tukwila Pool Metropolitan Park District  
**SITE:** 001 Pool  
**BUILDING:** 001 Pool Building  
**ADDRESS:** 4414 S 144TH ST  
TUKWILA, WA 98188  
**OCCUPANCY:** WCIA-SWIMMING POOL  
**FIRE PROTECTION AND SAFETY:** AUTO FIRE PROTECTION/ALARM SYS.  
EMERGENCY LIGHTING  
EXIT LIGHTING  
SECURITY CAMERAS  
FIRE EXTINGUISHERS

**ISO CONSTRUCTION CLASS:** MASONRY NONCOMBUST.  
**FRAMING:** LOADBEARING WALLS  
**DATE OF CONSTRUCTION:** 1972  
**ADDITIONS (YES-YR. OR NO):** 0  
**RENOVATIONS (YES-YR OR NO):** 2013  
**NUMBER OF STORIES:** 1  
**GROSS/BASEMENT SF:** 14,256 / NO  
**ELEVATION (FT):** 304  
**FLOOD ZONE:** X  
  
**LATITUDE/LONGITUDE:** 47.474585°N 122.277650°W

**SPRINKLERED (YES-% OR NO):** NO

**FOUNDATION:** CONCRETE FOOTING  
CONCRETE SLAB

**EXTERIOR WALLS:** CONCRETE BLOCK

**ROOFING:** SINGLE PLY MEMBRANE

**PARTITION WALLS:** CONCRETE BLOCK

**CEILING:** ACOUSTICAL TILE  
NOT APPLICABLE

**BUILDING SERVICES:** AIRCONDITIONING-CENTRAL  
ELECTRIC  
HEATING - CENTRAL HOT WATER  
PLUMBING

**FLOORING:** CERAMIC TILE  
CONCRETE/W SEALER

**BUILDING FEATURES:** BLEACHERS  
BUILT-IN CABINETS & SHELVING  
COVERED ENTRANCE WAY  
RAILINGS



<b>BUILDING:</b>	
<b>ACTUAL CASH VALUE:</b>	\$2,710,100
<b>REPLACEMENT COST NEW (RC):</b>	\$4,169,400
<b>PROCESS EQUIPMENT:</b> (Included in RC above)	\$0
<b>EXCLUSION AMOUNT:</b>	\$0
<b>RC MINUS EXCLUSIONS:</b>	<b>\$4,169,400</b>
<b>PROPERTY IN THE OPEN:</b>	\$9,600
<b>PERSONAL PROPERTY:</b>	
<b>CONTENT VALUE:</b>	\$256,700
<b>EDP:</b>	\$0
<b>PERSONAL PROPERTY TOTAL:</b>	\$256,700

**BUILDING NOTES:**

SINGLE STORY MASONRY NONCOMBUSTIBLE AQUATIC CENTER WITH POOL, SLIDE, AND DIVING BOARD. BUILDING FEATURES INCLUDE: OFFICE SPACE, LIFEGUARD VIEWING AREA, (MEN'S, WOMAN'S, AND FAMILY) CHANGING ROOMS, RESTROOMS, PUMP/FILTER ROOMS, AND STORAGE SPACE. BUILDING CONTENTS INCLUDE: ADMINISTRATIVE FURNISHINGS, AQUATIC SUPPLIES AND EQUIPMENT, AND MISCELLANEOUS SUPPLIES. PROPERTY IN THE OPEN INCLUDES: FLAG POLE, TRASHCANS, AND BENCHES.



HCA COMPARISON REPORT

Entity	Entity	Site Code	Building	Building	Address	Year Const	Square	SOV Bldg	HCA Bldg	SOV	HCA	SOV Process	HCA Process	SOV PITO	HCA PITO	SOV TIV	HCA TIV	%
TKPD	Tukwila Pool Metropolitan Park	001	001	Pool	4414 S 144TH ST	1972	14,256	\$3,747,725.00	\$4,169,400.00	\$210,300.00	\$256,700.00	\$0.00	\$0.00	\$0.00	\$9,600.00	\$3,958,025.00	\$4,435,700.00	12.06%
<b>TOTALS</b>								<b>\$3,747,725.00</b>	<b>\$4,169,400.00</b>	<b>\$210,300.00</b>	<b>\$256,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,600.00</b>	<b>\$3,958,025.00</b>	<b>\$4,435,700.00</b>	<b>12.07%</b>



**Office of the Washington State Auditor  
Pat McCarthy**

November 5, 2019

Board of Commissioners  
Tukwila Metropolitan Park District  
4414 S. 144<sup>th</sup> St.  
Tukwila, WA  
98168

We are pleased to confirm the audit to be performed by the Office of the Washington State Auditor, in accordance with the provisions of Chapter 43.09 RCW, for the Tukwila Metropolitan Park District. This letter confirms the nature and limitations of the audit, as well as responsibilities of the parties and other engagement terms.

**Auditor Responsibilities**

*Accountability Audit*

In accordance with RCW 43.09.260, we will perform an accountability audit for the fiscal years ended December 31, 2018, and 2017, of the District's compliance with applicable state laws, regulations, policies and procedures, and safeguarding of public resources in areas representing the highest risk of fraud, loss, abuse, or noncompliance.

Areas will be selected for audit using a risk-based approach and will be identified in the audit entrance conference.

Upon completion of our audit we will issue a written report describing the overall results and conclusions for the areas we examined.

*Data Security*

Our Office is committed to appropriately safeguarding the information we obtain during the course of the audit. We will:

- Avoid, where feasible, including information considered confidential in work papers.
- In cases where inclusion of personal information is unavoidable, we will follow our policy on confidentiality, consistent with applicable federal and state requirements.
- Maintain the confidentiality of personal information in accordance with the law.
- Ensure that confidential information will be encrypted in transmission if we retransmit it to any parties authorized to receive such information.
- Warrant that collection, access, use, storage, disposal and disclosure of confidential information will comply with all applicable federal, state and data protection laws, as well as all other applicable regulations and directives.



- Warrant that administrative, physical, and technical safeguards to protect confidential information are in place that are no less rigorous than accepted industry practices, including the current State of Washington Office of the Chief Information Officer (OCIO) IT Security Standards (OCIO 141.10) relating to Securing Information Technology Assets Standards, and that all such safeguards, including the manner in which confidential information is collected, accessed, used, stored, processed, disposed of and disclosed, comply with applicable data protection and privacy laws.

#### Responsibilities specific to this engagement

- Provide the audit liaison with advanced notification if we identify issues that require further audit work and increase audit costs.
- Participate in weekly progress meetings to discuss audit plans for future weeks. At those meetings, we will provide information on the departments we will work in and the audit objectives we will be addressing.
- Safeguard District financial records and documentation from loss, damage, and inadvertent release to unauthorized persons.
- Conduct a formal exit conference with the audit committee to discuss results of the accountability audit.
- Interact with District staff professionally and respectfully and communicate needs and issues in a timely manner. We will notify the District the previous day, if we know that audit staff will not be onsite the subsequent day(s)
- Provide written correspondence during the course of the audit through email to the audit liaison Kristine Selleck, District Administrator.
- Provide advance notice when a scheduled meeting is to be cancelled.
- Allow the District seven days to provide a written response to any findings.

#### Reporting levels for audit issues

Issues identified through the auditing process will be communicated as follows. Failure to appropriately address audit issues may result in escalated reporting levels.

- **Findings** formally address issues in an audit report. Findings report significant deficiencies and material weaknesses in internal controls; misappropriation; and material abuse or non-compliance with laws, regulations, contracts or grant agreements. You will be given the opportunity to respond to a finding, and this response, or a synopsis of it, will be published in the audit report.
- **Management letters** communicate control deficiencies, non-compliance, abuse, or errors with a less-than-material effect on audit objectives. Management letters are referenced, but not included, in the audit report.
- **Exit items** address control deficiencies, non-compliance, abuse, or errors that have an insignificant effect on audit objectives. These issues are informally communicated to management and are not referenced in the audit report.

#### Client's Responsibilities

Management is responsible for the accuracy and completeness of information provided to the auditor and will provide the Office of the Washington State Auditor with:

- Unrestricted access to people with whom the auditor wish to speak.
- All information that is requested or relevant to auditor requests.
- Notification when any documents, records, files, or data contain information that is covered by confidentiality or privacy laws, such as HIPAA.
- Adequate work space and conditions, including interacting with auditors professionally and respectfully and promptly communicating about any issues and concerns.

Moreover, our audit does not relieve management or the governing body of their responsibilities. Management’s responsibilities, with oversight from the governing body, include:

- Selecting and applying appropriate administrative and accounting policies.
- Establishing and maintaining effective internal controls over financial reporting, compliance, and safeguarding of public resources.
- Designing and following effective controls to prevent and detect fraud, theft, and loss.
- Promptly reporting to us knowledge of any fraud, allegations of fraud or suspected fraud involving management, employees or others, in accordance with RCW 43.09.185.
- Ensuring compliance with laws, regulations and provisions of contracts and grant agreements.

Responsibilities at the conclusion of the audit

At the conclusion of our audit, the District will provide us with a letter to confirm in writing certain express and implied representations made during the course of the audit. This letter includes representations regarding legal matters. A separate letter may be needed from the District’s legal counsel.

Management and the governing body are also responsible for following up and taking corrective action on all audit findings, including, when applicable, preparing a summary schedule of prior audit findings and a corrective action plan on the District’s own letterhead.

Estimated Audit Costs and Timeline

We estimate the cost of the audit work to be \$8,000, plus travel and other expenses, if any. Invoices for these services will be prepared and presented each month as our audit work progresses.

We anticipate our reports, which will be addressed to the District’s governing body and published on our website [www.sao.wa.gov](http://www.sao.wa.gov) to be available to you and the public as outlined below. These estimates are based on timely access to financial information and no significant audit reporting issues. The estimated cost and completion date may change if unforeseen issues arise or if significant audit issues are identified necessitating additional audit work. We will promptly notify you if this is the case.

<b>Report</b>	<b>Date*</b>
Independent Auditor’s Report on Accountability	12/31/2019

*\*Report Issuance Dates Are Estimates Only*

The audit documentation for this engagement, which may contain confidential or sensitive information, is the property of SAO and constitutes a public record under Chapter 42.56 RCW. Subject to applicable laws and regulations, appropriate individuals, as well as audit documentation, will be made available upon request and in a timely manner to appropriate auditors and reviewers, District’s management and governing body, and federal agencies, for purposes of a public records request, a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

The audit documentation for this engagement will be retained for a minimum of five years after the report release (publish) date in accordance with the public records retention schedule established by the Washington Secretary of State.

**Expected Communications**

During the course of the audit, we will communicate with the District’s selected audit liaison Kristine Selleck, District Administrator, on the audit status, any significant changes in our planned audit scope or schedule and preliminary results or recommendations as they are developed. The audit liaison is responsible for regularly updating the District’s management and the governing body on these matters. We may also provide direct communication of these matters to management and the governing body as needed or at the District’s request.

Please contact us if, during the audit, any events or concerns come to your attention of which we should be aware. We will expect the audit liaison to keep us informed of any such matters.

**Audit Dispute Process**

Please contact the Audit Manager or Assistant Director to discuss any unresolved disagreements or concerns you have during the performance of our audit. At the conclusion of the audit, we will summarize the results at the exit conference. We will also discuss any significant difficulties or disagreements encountered during the audit and their resolution.

By signing and returning this letter you acknowledge that the foregoing is in accordance with your understanding. Please contact us with any questions.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,



Alexander Behrnt, Audit Manager 11/5/19  
Office of the Washington State Auditor

**District Response:**

**This letter correctly sets forth our understanding.**



Vanessa Zaputil, Commissioner

11/6/19

[Date]



Kristine Selleck, District Administrator

11/06/2019

[Date]



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

### 06. REPORTS

#### d) Finance Committee

##### September 2019 Financial Reports Attached:

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



# Tukwila Pool Metropolitan Park District

## BALANCE SHEET

As of September 30, 2019

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
111.10 US Bank Checking Acct - 5669	39,887.48
111.11 US Bank Deposit Acct - 8744	214,603.64
111.21 KC Fund 175913010 Capital Improvement Project (CIP)	400,043.32
115.21 KC Fund 175910010 General	<b>232,482.89</b>
<b>Total Bank Accounts</b>	<b>\$887,017.33</b>
Other Current Assets	
113.00 Change Fund	550.00
Undeposited Funds	12,201.15
<b>Total Other Current Assets</b>	<b>\$12,751.15</b>
<b>Total Current Assets</b>	<b>\$899,768.48</b>
Fixed Assets	
172.00 Tukwila Pool - Building	2,032,757.62
181.00 Tukwila Pool - Non Building	30,264.37
<b>Total Fixed Assets</b>	<b>\$2,063,021.99</b>
<b>TOTAL ASSETS</b>	<b>\$2,962,790.47</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Tukwila Pool MPD (P-Cards Reconcile) - 2794	770.62
<b>Total Credit Cards</b>	<b>\$770.62</b>
Other Current Liabilities	
231.00 Payroll Liabilities	10,496.73
231.30 Unclaimed Property Transfer Account	137.79
<b>Total Other Current Liabilities</b>	<b>\$10,634.52</b>
<b>Total Current Liabilities</b>	<b>\$11,405.14</b>
Long-Term Liabilities	
217.10 Bond Payable	366,075.34
227.00 Bridge Loan Payable	429,063.22
<b>Total Long-Term Liabilities</b>	<b>\$795,138.56</b>
<b>Total Liabilities</b>	<b>\$806,543.70</b>
Equity	<b>\$2,156,246.77</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,962,790.47</b>

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 09.30.2019	% of Budget
2	<b>Unrestricted Opening Balance</b>	<b>308.80.00</b>		<b>198,375.00</b>	<b>198,389.00</b>	<b>238,546.00</b>	<b>271,557.67</b>	<b>288,491.29</b>	<b>343,876.36</b>	<b>380,436.35</b>	<b>427,786.63</b>	
3	<b>Revenues</b>											
4	<b>General Property Tax</b>											
5	Real and Personal Property Tax	311.10.00	Based on estimates provided by King County-assumption of 6% increase	790,492.00	795,676.52	862,277.00	894,556.71	918,571.00	960,162.17	1,008,584.00	601,893.31	59.68%
6			<b>Total 311 General Property Tax</b>	<b>790,492.00</b>	<b>795,676.52</b>	<b>862,277.00</b>	<b>894,556.71</b>	<b>918,571.00</b>	<b>960,162.17</b>	<b>1,008,584.00</b>	<b>601,893.31</b>	
7	<b>Local Retail Sales &amp; Use Taxes</b>											
8	Sales Tax Collected	313.11.00	10% of Taxable sales	5,738.00	6,108.63	5,453.00	7,389.04	7,555.00	7,398.95	7,450.00	5,547.73	74.47%
9			<b>Total 313 Local Retail Tax</b>	<b>5,738.00</b>	<b>6,108.63</b>	<b>5,453.00</b>	<b>7,389.04</b>	<b>7,555.00</b>	<b>7,398.95</b>	<b>7,450.00</b>	<b>5,547.73</b>	
10	<b>Merchandise</b>											
11	Taxed Merchandise (Taxable)	341.70.10	Gatorade, Vitamin Water, goggles, caps, shirts, etc.	1,700.00	2,390.84	3,000.00	2,689.15	3,000.00	4,082.95	4,000.00	3,886.11	97.15%
12	Untaxed Merchandise (Non-taxable)	341.70.20		700.00	1,332.36	1,900.00	2,962.01	2,000.00	2,818.30	3,500.00	2,749.36	78.55%
13			<b>Total 341 Merchandise</b>	<b>2,400.00</b>	<b>3,723.20</b>	<b>4,900.00</b>	<b>5,651.16</b>	<b>5,000.00</b>	<b>6,901.25</b>	<b>7,500.00</b>	<b>6,635.47</b>	
14	<b>Cultural and Recreation</b>											
15	Activity Fees - General Passes (Taxable)	347.30.10		20,400.00	23,641.12	22,500.00	21,524.26	24,200.00	28,239.24	25,000.00	22,959.78	91.84%
16	Activity Fees - General Admissions (Taxable)	347.30.20		31,200.00	29,895.49	27,000.00	36,576.41	38,500.00	34,938.38	36,500.00	23,901.64	65.48%
17	Activity Fees - Special Events (Taxable)	347.30.30		1,800.00	1,314.61	1,600.00	2,124.73	2,200.00	2,086.47	2,500.00	1,687.30	67.49%
18	Program Fees - Swim Classes/Instruction (Non-taxable)	347.60.10		80,000.00	61,278.50	93,000.00	65,973.68	60,000.00	88,362.60	85,000.00	81,959.68	96.42%
19	Program Fees - Exercise Classes (Non-taxable)	347.60.20		1,500.00	330.89	800.00	415.00	300.00	3,122.25	6,400.00	2,031.00	31.73%
20	Program Fees - Lifeguard Classes (Non-taxable)	347.60.30	*2019: 10 patrons at \$125 each, TSD LG Class 1 semester	1,000.00	-	1,000.00	880.00	1,250.00	1,565.00	3,750.00	2,433.50	64.89%
21	Other Fees - pass through to Red Cross (Non-taxable)	347.90.00	Patrons lifeguard class (cert fee included) 10x\$35	200.00	100.00	300.00	105.00	350.00	385.00	350.00	350.00	100.00%
22	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	TV, Brochure, Banners						1,205.00	300.00	150.00	50.00%
23			<b>Total 347 Cultural and Recreation</b>	<b>136,100.00</b>	<b>116,560.61</b>	<b>146,200.00</b>	<b>127,599.08</b>	<b>126,800.00</b>	<b>159,903.94</b>	<b>159,800.00</b>	<b>135,472.90</b>	
24	<b>Interest</b>											
25	Interest and Other Earnings	361.10.00	CIP Fund Interest Reported below on CIP Fund Budget	850.00	2,564.03	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	7,872.35	100.93%
26			<b>Total 361 Interest</b>	<b>850.00</b>	<b>2,564.03</b>	<b>2,500.00</b>	<b>5,227.85</b>	<b>4,500.00</b>	<b>10,893.64</b>	<b>7,800.00</b>	<b>7,872.35</b>	
27	<b>Rents, Leases and Concessions</b>											
28	Rentals - Short-Term, One-time (Taxable)	362.40.10	Provide customer information	3,600.00	5,049.92	3,000.00	8,002.31	7,150.00	4,295.69	6,500.00	3,703.18	56.97%
29	Equipment and Locker Rentals (Taxable)	362.40.20		1,000.00	328.76	1,200.00	985.96	500.00	407.26	-	-	
30	Rentals - Long-Term/Contracted (Non-Taxable)	362.40.30		42,000.00	54,186.00	50,000.00	96,273.35	83,950.00	85,171.00	89,000.00	80,546.00	90.50%
31			<b>Total 362 Rents, Leases and Concessions</b>	<b>46,600.00</b>	<b>59,564.68</b>	<b>54,200.00</b>	<b>105,261.62</b>	<b>91,600.00</b>	<b>89,873.95</b>	<b>95,500.00</b>	<b>84,249.18</b>	
32	<b>Contributions from Private Sources</b>											
33	Cash Donations (Non-taxable)	367.10.10		250.00	190.00	250.00	755.00	200.00	179.10	250.00	230.53	92.21%
34	Gifts In-Kind (Non-taxable)	367.10.20			-		-					
35	Grant Revenue Swim Lessons	367.10.30						10,000.00	10,000.00	-	5,013.00	
36	Grant Revenue Junior Guard	367.10.40						5,000.00	5,000.00	-	-	
37	Grant Revenue Misc. Overhead	367.10.50						5,000.00	5,000.00	-	-	
38			<b>Total 367 Contributions</b>	<b>250.00</b>	<b>190.00</b>	<b>250.00</b>	<b>755.00</b>	<b>20,200.00</b>	<b>20,179.10</b>	<b>250.00</b>	<b>5,243.53</b>	
39	<b>Miscellaneous Revenue</b>											
40	Unapplied Cash Income (Account Credit)	369.00.10	Provide customer information				53.27		-		(27.00)	
41	Deposit Over / Short	369.80.00					11.31		11.15		86.44	
42	Other Miscellaneous Revenue	369.91.00	provide detail if used		(23.84)		(362.43)					
43	Scholarship Funds Applied	369.91.10	Include name of recipient	10,000.00	10,069.37	10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	8,709.50	87.10%
44	Adult Free Passes Applied	369.91.20	20% of those distributed		60.00		-					
45	Youth Free Passes Applied	369.91.30	20% of those distributed		300.00		9.00					
46	Discounts Applied	369.91.40					(44.00)				(958.61)	
47	Gift Certificates	369.91.50					322.00					
48			<b>Total 369 Miscellaneous Revenue</b>	<b>10,000.00</b>	<b>10,045.53</b>	<b>10,360.00</b>	<b>7,334.07</b>	<b>10,000.00</b>	<b>7,920.15</b>	<b>10,000.00</b>	<b>7,810.33</b>	
49	<b>Sales of Capital Assets</b>											
50	Sales of Capital Assets	395.10.00					272.73		13.64		490.91	
51			<b>Total 395 Sale of Capital Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>272.73</b>	<b>-</b>	<b>13.64</b>	<b>-</b>	<b>490.91</b>	
52	<b>Nonrevenue Transfers In</b>											
53	Transfers In from Capital Improvement Fund	397.00.10		50,000.00			-					
54			<b>Total 397 Transfers-In</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
55	<b>Prior Period Adjustment(s)</b>											
56	Budget Report Revenue Adjustment	388.10.00	EOY adjustment to the Budget Report balance				-		9,606.15			
57			<b>Total 388 Prior Period Adjustment(s)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,606.15</b>	<b>-</b>	<b>-</b>	
58			<b>Total Revenue</b>	<b>1,042,430.00</b>	<b>994,433.20</b>	<b>1,086,140.00</b>	<b>1,154,047.26</b>	<b>1,184,226.00</b>	<b>1,272,852.94</b>	<b>1,296,884.00</b>	<b>855,215.71</b>	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 09.30.2019	% of Budget
59	<b>Expenditures</b>											
60	<b>Board Expenditures</b>											
61	BOC Stipend	576.20.100.10.00	5 @ \$128 per meeting x 15 meetings	5,000.00	1,605.50	5,130.00	5,130.00	5,130.00	4,000.00	9,600.00	2,730.00	28.44%
62	<b>BOC Supplies</b>											
63	BOC Office Supplies	576.20.100.30.10	business cards, etc.	250.00	64.51	100.00	-	100.00	71.30	100.00	-	0.00%
64	BOC Equipment	576.20.100.30.20	Gavel, nameplates, Frames, etc.	200.00	185.19	100.00	18.68	100.00	46.22	500.00	-	0.00%
65	BOC Meeting Food	576.20.100.30.30	retreat	250.00	120.97	250.00	102.07	250.00	149.80	250.00	74.37	29.75%
66	<b>BOC Services</b>											
67	Consultant Fees	576.20.100.40.10		500.00	23.50	500.00	-	300.00	-	300.00	-	0.00%
68	Transcription Services	576.20.100.40.20		3,200.00	5,634.00	5,400.00	3,238.00	750.00	-	750.00	-	0.00%
69	Meeting Site Rental	576.20.100.40.30		1,000.00	670.00	600.00	-	600.00	1,565.00	600.00	555.00	92.50%
70	Public Records Request	576.20.100.40.40		1,000.00	16.43	500.00	-	500.00	-	500.00	-	0.00%
71	Travel (BOC non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	200.00		200.00	-	100.00	-	100.00	-	0.00%
72	<b>BOC Development</b>											
73	Travel/Transportation (BOC Development)	576.20.100.40.61	For development purposes only	200.00	58.45	200.00	43.60	200.00	-	200.00	-	0.00%
74	Tuition/Registration Fees (BOC Development)	576.20.100.40.62		650.00	250.00	650.00	-	650.00	-	650.00	-	0.00%
75	BOC Notices/Ads	576.20.100.40.70	For posting legal notices or DA position	1,000.00	812.73	200.00	135.00	200.00	-	200.00	-	0.00%
76	<b>BOC Intergovernmental Costs</b>											
77	Election Costs	576.20.100.50.10	billed in 2018 for the 2017 election cycle	5,900.00	5,988.43	-	-	6,000.00	9,174.11	-	-	
78	<b>Total 576.20.100 Board Expenditures</b>			<b>19,350.00</b>	<b>15,429.71</b>	<b>13,830.00</b>	<b>8,667.35</b>	<b>14,880.00</b>	<b>15,006.43</b>	<b>13,750.00</b>	<b>3,359.37</b>	
79	<b>Executive Expenditures</b>											
80	<b>Executive Salaries &amp; Wages</b>											
81	Executive Director/District Administrator Wages	576.20.200.10.10		45,000.00	43,854.09	46,456.00	36,890.94	37,740.00	36,393.49	33,100.00	26,422.00	79.82%
82	Other Taxable Compensation (Exec. Benefit Stipend)	576.20.200.10.20		6,750.00	5,343.75	6,968.00	5,272.48	5,661.00	4,559.42	4,965.00	3,690.31	74.33%
83	<b>Executive Personnel Benefits</b>											
84	<b>Non-Taxable Benefits</b>											
85	FICA	576.20.200.20.11	Included in Pool Personnel Benefits	3,646.00		4,087.00	-					
86	Unemployment	576.20.200.20.12		912.00		2,420.00	-					
87	L & I	576.20.200.20.13		456.00		122.00	-					
88	<b>Executive Development</b>											
89	Travel/Transportation (Exec. Development)	576.20.200.40.11	For development purposes only	200.00		70.00	43.25	150.00	42.12	150.00	-	0.00%
90	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12		500.00		500.00	380.00	500.00	-	500.00	694.00	138.80%
91	Travel (Exec. non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	650.00	1,296.25	200.00	-	200.00	11.34	200.00	-	0.00%
92	<b>Total 576.20.200 Executive Expenditures</b>			<b>58,114.00</b>	<b>50,494.09</b>	<b>60,823.00</b>	<b>42,586.67</b>	<b>44,251.00</b>	<b>41,006.37</b>	<b>38,915.00</b>	<b>30,806.31</b>	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 09.30.2019	% of Budget
93	<b>Shared Expenditures</b>											
94	<b>Shared Salary &amp; Wages</b>											
95	Bookkeeper Wages	576.20.300.10.10		12,500.00	1,436.25	7,500.00	11,099.13	12,500.00	19,634.67	21,840.00	9,112.98	41.73%
96	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	-	-	-	-	1,242.42	3,276.00	1,366.96	41.73%
97	<b>Non-Taxable Benefits</b>											
98	FICA	576.20.300.20.11				575.00	-					
99	Unemployment	576.20.300.20.12	Included in Pool Personnel Benefits			450.00	-					
100	L & I	576.20.300.20.13				70.00	-					
101	<b>Shared Supplies/Equipment</b>											
102	<b>Office/Computer Supplies/Equipment (consumable)</b>											
103	Office Supplies (consumables)	576.20.300.30.11	desk supplies, planners, deposit slips, batteries	1,000.00	852.04	1,000.00	1,325.25	1,500.00	1,147.92	1,500.00	779.40	51.96%
104	Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	900.00	388.96	800.00	555.88	550.00	531.09	1,000.00	340.83	34.08%
105	<b>Office/Computer Supplies/Equipment (non-consumable)</b>											
106	Office Equipment (non-consumables)	576.20.300.30.13	includes sign stands, furniture, staplers, etc.	1,000.00	1,005.49	1,000.00	475.91	1,000.00	5,239.84	3,000.00	1,322.57	44.09%
107	Computer Equipment (replacement)	576.20.300.30.14	2019 Need to replace laptop: \$600		-	1,000.00	2,007.41	2,500.00	4,617.05	1,000.00	-	0.00%
108	<b>Shared Services</b>											
109	IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	3,400.00	444.40	1,000.00	2,138.42	4,000.00	3,755.06	4,000.00	4,589.27	114.73%
110	Legal Services	576.20.300.40.20		13,750.00	5,037.00	10,000.00	5,912.00	8,000.00	2,446.00	6,000.00	1,188.00	19.80%
111	<b>Communication Services</b>											
112	Telephone	576.20.300.40.31		2,190.00	181.28	-	-		200.00		450.00	
113	Postage	576.20.300.40.32		500.00	103.15	200.00	137.20	200.00	224.48	300.00	168.55	56.18%
114	Website & Email hosting	576.20.300.40.33	Rackspace & Bluehost	500.00	1,399.83	1,300.00	1,312.88	1,500.00	1,576.40	1,500.00	1,794.20	119.61%
115	Internet/VoIP Phones	576.20.300.40.34	Intermedia, Comcast	7,500.00	8,190.38	7,750.00	7,594.98	7,500.00	4,864.63	4,200.00	2,920.85	69.54%
116	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office (\$250), Adobe DC (\$200), When to Work (\$360), McAfee (\$40)	720.00	1,504.02	1,500.00	956.66	1,600.00	1,226.17	1,700.00	503.44	29.61%
117	Advertising/Posting Fees (DOAO)	576.20.300.40.36	For posting DOAO position only		455.00	200.00	329.00	200.00	-	200.00	-	0.00%
118	Printing & Copying Services	576.20.300.40.37	For Ricoh & other non-program printing services	3,000.00	4,854.70	4,700.00	5,471.59	5,500.00	5,126.86	5,500.00	3,748.19	68.15%
119	Bank Charges	576.20.300.40.40	CIP Fund Charges Reported below on CIP Fund Budget	1,800.00	801.26	2,300.00	343.60	800.00	(743.47)	500.00	359.46	71.89%
120	Payroll Services	576.20.300.40.50	\$5614.60 year \$60.50 timeclock, \$230/month	2,820.00	5,440.76	5,000.00	5,235.27	6,000.00	5,024.92	6,000.00	6,114.47	101.91%
121	Membership Dues	576.20.300.40.60	Annual: Costco \$60, WRPAs \$580, MRSC Rosters \$135, Amazon Prime \$110, ARC \$300	960.00	700.00	1,000.00	1,168.26	1,000.00	775.00	2,000.00	1,900.90	95.05%
122	Miscellaneous Services	576.20.300.40.70		1,000.00	0.02	500.00	-	500.00	-	200.00	-	0.00%
123	<b>Risk Management Services</b>											
124	Security & Fire Alarm	576.20.300.40.81	Monitoring \$90/month = \$1080, Yearly Inspection \$320	4,170.00	4,423.71	4,200.00	2,462.39	2,500.00	2,383.83	2,900.00	6,279.73	216.54%
125	Pest Control	576.20.300.40.82	Orkin - quarterly \$165.51 total \$662.04	800.00	655.13	700.00	576.55	700.00	851.36	700.00	498.78	71.25%
126	Insurance	576.20.300.40.83	WCIA - Travelers	12,420.00	12,148.00	12,612.00	13,170.00	14,000.00	11,176.00	17,500.00	12,500.00	71.43%
127	Fingerprinting (WSP)	576.20.300.40.84	*2019- \$55 per person x 20 people + \$7.5 average fingerprinting (\$5 for res, \$10 non res)		62.09	800.00	385.00	900.00	890.00	1,250.00	956.75	76.54%
128	<b>Financial Services</b>											
129	Accounting Serviced (Independent)	576.20.300.40.91	Independent		7,098.35		-					
130	CPA Services	576.20.300.40.92		10,000.00	7,458.50	10,000.00	6,627.50	8,000.00	4,300.00	6,000.00	1,367.75	22.80%
131	Software Programs (financial)	576.20.300.40.93	QuickBooks Online Subscription \$75/ quarter =\$300	500.00	262.44	500.00	150.00	500.00	225.00	500.00	195.00	39.00%
132	<b>Shared Intergovernmental Services</b>											
133	External Taxes and Operating Assessments	576.20.300.50.10	include description	5,000.00	49.00	1,000.00	-					
134	Washington Business License	576.20.300.50.20				-	-		19.00			
135	Tukwila Business License	576.20.300.50.30				-	-					
136	Annual Permits	576.20.300.50.40	King Co Health	800.00	593.00	600.00	593.00	650.00	593.00	650.00	612.00	94.15%
137	Interlocal Agreements	576.20.300.50.50				-	-					
138	State Audit	576.20.300.50.60	2019 SAO Rates: -\$100/hr local gov audit work, \$125/hr fraud investigations -\$75/hr auditors in travel status	5,000.00		13,500.00	2,606.09	-	5,415.70	8,000.00	-	0.00%
139	<b>Total 576.20.300 Shared Expenditures</b>			<b>92,230.00</b>	<b>65,544.76</b>	<b>91,757.00</b>	<b>72,633.97</b>	<b>82,100.00</b>	<b>82,742.93</b>	<b>101,216.00</b>	<b>59,070.08</b>	



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1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 09.30.2019	% of Budget
140	<b>Swimming Pool Expenditures</b>											
141	<b>Swimming Pool Salaries and Wages</b>											
142	Lifeguard Wages	576.20.400.10.10		65,116.00	71,867.59	96,000.00	108,028.79	126,450.00	129,910.22	182,015.00	109,994.01	60.43%
143	Instructor Wages	576.20.400.10.20		32,642.00	37,391.80	52,000.00	41,251.52	42,500.00	60,522.58	51,000.00	45,322.40	88.87%
144	Water Exercise Instructor Wages	576.20.400.10.25		-	-	-	-	-	551.50	4,000.00	3,568.88	89.22%
145	Head Guard Wages	576.20.400.10.30		43,275.00	36,090.33	-	-	-	-	-	-	-
146	Director of Aquatic Operations Salary	576.20.400.10.40		55,000.00	56,705.55	55,000.00	47,711.48	66,734.00	66,559.98	68,726.00	55,323.49	80.50%
147	Assistant Aquatics Manager Wages	576.20.400.10.50		40,000.00	30,261.64	75,000.00	80,564.74	89,000.00	105,707.03	124,280.00	91,182.82	73.37%
148	Front Desk Wages	576.20.400.10.60		45,197.00	40,562.32	44,000.00	34,254.08	50,100.00	29,238.93	30,000.00	20,993.47	69.98%
149	Maintenance Worker Wages	576.20.400.10.65		-	-	-	-	-	-	13,000.00	-	0.00%
150	Overtime Wages	576.20.400.10.70		-	1,365.00	-	14,532.98	7,500.00	6,249.25	7,500.00	3,075.28	41.00%
151	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	-	-	-	-	-	9,105.27	-
152	Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80		14,520.00	12,652.39	19,500.00	19,512.44	23,500.00	24,920.45	28,951.00	20,912.38	72.23%
153	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90		-	4,185.68	-	37.34	-	-	-	-	-
154	<b>Swimming Pool Personnel Benefits</b>											
155	<b>Non-Taxable Benefits</b>											
156	FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	22,850.00	25,901.58	26,124.00	31,022.68	35,711.35	37,560.96	44,236.35	30,822.06	69.68%
157	Unemployment	576.20.400.20.12	TPMPD's contribution (3.5% up to \$47,300)	5,712.00	19,213.46	18,178.00	12,764.03	25,674.83	9,998.77	20,238.86	9,475.76	46.82%
158	L&I	576.20.400.20.13	TPMPD's contribution	2,856.00	9,105.79	9,500.00	8,597.08	15,000.00	13,151.85	15,000.00	14,214.57	94.76%
159	Other Benefits (non-cash)	576.20.400.20.20		-	-	-	-	-	-	-	-	-
160	<b>Swimming Pool Supplies</b>											
161	<b>Program Supplies and Equipment</b>											
162	Exercise Classes Supplies & Equipment	576.20.400.30.11	foam dumbbells \$20x10	200.00	179.40	200.00	139.80	200.00	318.17	300.00	93.83	31.28%
163	Swim Classes/Instruction Supplies & Equipment	576.20.400.30.12	swim table	1,800.00	513.30	1,200.00	412.20	500.00	736.74	800.00	2,189.00	273.63%
164	Special Events Supplies & Equipment	576.20.400.30.13	food, inflatables, games supplies, wristbands	1,400.00	1,003.56	1,400.00	2,469.67	2,400.00	2,810.34	3,000.00	2,219.39	73.98%
165	Staff Uniforms Supplies & Equipment	576.20.400.30.14	shirts, swimsuits, hip packs, badges, lanyards, whistles, polo shirts	2,000.00	2,359.00	1,700.00	1,807.39	2,500.00	2,150.43	2,000.00	1,945.65	97.28%
166	Safety Supplies & Equipment	576.20.400.30.15	life jackets, first aid supplies, biohazard supplies, rescue tubes ** more lifejackets for 2018	2,250.00	1,635.95	1,700.00	3,119.56	2,500.00	3,782.30	1,740.00	923.62	53.08%
167	Lifeguard Class Supplies & Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes	-	-	-	156.44	150.00	235.52	100.00	61.29	61.29%
168	Drop In/Open Swim Supplies & Equipment	576.20.400.30.17	kickboards, fins, wristbands, foam boats	-	-	-	243.22	500.00	2,591.56	500.00	95.00	19.00%
169	<b>Maintenance and Repairs Supplies</b>											
170	Pool Chemicals Supplies & Equipment	576.20.400.30.21	Airgas, Orca Pacific, The Pool Guy Plus **adding them degreasing the filters 2 times a year as part of their service	10,634.00	11,802.64	11,000.00	10,574.12	14,000.00	10,989.69	10,000.00	9,512.60	95.13%
171	Janitorial Supplies & Equipment	576.20.400.30.22		4,400.00	6,199.61	6,000.00	9,574.70	8,000.00	10,584.60	11,000.00	4,514.91	41.04%
172	Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	600.00	1,392.49	1,500.00	2,353.81	6,000.00	10,541.74	5,000.00	2,118.01	42.36%
173	Landscaping Supplies & Equipment	576.20.400.30.24	ice melt, lawn repair chemicals, equipment rentals, plants, bark **yearly mulch \$700, new plants \$1300	500.00	435.83	500.00	812.92	2,000.00	54.20	1,000.00	138.64	13.86%
174	Resale Inventory	576.20.400.30.30		1,200.00	3,032.40	2,600.00	3,494.40	3,500.00	5,011.34	5,000.00	3,379.58	67.59%
175	Miscellaneous Supplies & Equipment	576.20.400.30.40	Include description	200.00	115.94	200.00	283.85	200.00	49.83	200.00	74.68	37.34%

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1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 09.30.2019	% of Budget
176	<b>Swimming Pool Services</b>											
177	Transaction Services/Merchant Fees	576.20.400.40.10	Rec 1 Services, Credit Card processing fees	4,800.00	5,221.19	6,500.00	7,577.47	9,000.00	9,599.39	11,220.00	8,316.43	74.12%
178	Translation Services	576.20.400.40.20		500.00	766.21	500.00	-	300.00	-	500.00	-	0.00%
179	Grant Translation	576.20.400.40.21						500.00	-		-	
180	<b>Advertising &amp; Promotion</b>											
181	Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochures included 500 for marketing grant	3,000.00	1,532.81	2,000.00	780.00	2,000.00	2,470.00	2,000.00	1,380.00	69.00%
182	Printing & Copying (A&P)	576.20.400.40.32	For brochures, banners, etc.	4,000.00	3,362.13	4,000.00	3,564.38	4,000.00	4,657.19	4,000.00	2,488.27	62.21%
183	Advertising/Posting Fees (A&P)	576.20.400.40.33	Assistant Manager position & program promotion only	600.00	1,020.00	800.00	228.00	800.00	1,037.96	1,000.00	1,259.87	125.99%
184	Promotional giveaways	576.20.400.40.34	program promotion only	1,000.00	521.67	800.00	40.51	500.00	-	500.00	17.97	3.59%
185	Outreach & Marketing Services	576.20.400.40.35	additional services as needed			4,000.00	600.00	2,000.00	387.56	2,000.00	-	0.00%
186	Grant Marketing	576.20.400.40.36						1,700.00	153.57		-	
187	Grant Overhead	576.20.400.40.37						2,800.00	825.43		-	
188	Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment, Indeed					1,000.00	1,328.94	1,500.00	586.63	39.11%
189	<b>Staff Development</b>											
190	Travel/Transportation (Staff Development)	576.20.400.40.41	For pool staff only	-		-	189.62	400.00	1,352.03	1,000.00	-	0.00%
191	Tuition/Registration Fees (Staff development)	576.20.400.40.42	Lifeguard re-cert (staff only), Management training & WSI or equivalent: 20 staff at \$35/cert=\$700	2,250.00	575.00	4,500.00	1,568.08	2,000.00	2,746.14	3,500.00	1,929.40	55.13%
192	<b>Rentals and Leases</b>											
193	Equipment Rentals	576.20.400.40.51		1,000.00	452.00	500.00	-		-		-	
194	Facility Ground Lease	576.20.400.40.52	Tukwila School District	11,497.00	11,497.50	11,497.00	-					
195	<b>Utilities</b>											
196	Electrical (Utilities)	576.20.400.40.61		16,000.00	15,033.65	16,000.00	15,996.92	17,600.00	16,219.91	19,000.00	12,947.20	68.14%
197	Gas (Utilities)	576.20.400.40.62		48,000.00	46,044.27	49,000.00	48,948.96	58,000.00	42,364.04	50,000.00	27,755.04	55.51%
198	Water (Utilities)	576.20.400.40.63		4,200.00	4,390.41	5,100.00	6,474.42	6,500.00	5,908.14	7,000.00	5,381.92	76.88%
199	Sewer (Utilities)	576.20.400.40.64		7,920.00	1,091.96	4,200.00	1,186.46	1,500.00	704.35	1,500.00	550.05	36.67%
200	Garbage Collection (Utilities)	576.20.400.40.65		900.00	-	1,000.00	-	1,000.00	-	1,000.00	-	0.00%
201	Storm Drain (Utilities)	576.20.400.40.66				-	-					
202	Other (Utilities)	576.20.400.40.67				-	-					
203	<b>Repairs and Maintenance Services</b>											
204	Maintenance/Janitorial Services	576.20.400.40.71		-			-					
205	Facility Repairs/Maintenance Services	576.20.400.40.72	HVAC, Preventative Maintenance, Plumbing, Doors, Walls, Floors	20,000.00	20,533.89	20,000.00	31,799.21	40,000.00	62,912.49	30,000.00	18,068.52	60.23%
206	Equipment Repairs/Maintenance Services	576.20.400.40.73		4,000.00	3,444.26	4,000.00	21,227.84	21,000.00	13,950.56	37,112.00	12,816.82	34.54%
207	Landscaping/Groundskeeping Services	576.20.400.40.74					-					
208	Travel (Staff non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	16.62	200.00	21.04	200.00	110.96	200.00	-	0.00%
209	<b>Miscellaneous Services</b>											
210	Scholarship Funds Expensed	576.20.400.40.91		10,000.00	10,069.37	10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	8,709.50	87.10%
211	Red Cross	576.20.400.40.92	Certification fees for Lifeguarding classes (non-staff) 2019: 10 patrons at \$35 each	200.00	991.00	780.00	350.00	350.00	324.00	350.00	305.00	87.14%
212	Aerobics Partner	576.20.400.40.93					-		1,275.00	2,400.00	350.00	14.58%
213	Other Services	576.20.400.40.94	Record all misc. in detail for future budgeting	1,000.00	-	500.00	-					
214	Adult Free Passes	576.20.400.40.95				60.00	-					
215	Youth Free Passes	576.20.400.40.96				300.00	9.00					
216	Discounts Applied	576.20.400.40.97					-				-	
217	Gift Certificates	576.20.400.40.98					322.00					
218	<b>Total 576.20.400 Swimming Pool Expenditures</b>			<b>493,419.00</b>	<b>500,537.19</b>	<b>569,539.00</b>	<b>581,948.07</b>	<b>707,770.17</b>	<b>710,464.64</b>	<b>815,369.21</b>	<b>544,119.21</b>	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 09.30.2019	% of Budget
219	<b>Sales Tax</b>											
220	Sales Tax Paid	586.00.300.00.00		5,738.00	4,776.24	5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	5,611.55	75.32%
221	<b>Total 586.00.300 Sales Tax</b>			<b>5,738.00</b>	<b>4,776.24</b>	<b>5,453.00</b>	<b>7,999.75</b>	<b>7,555.00</b>	<b>7,501.34</b>	<b>7,450.00</b>	<b>5,611.55</b>	
222	<b>Debt Service Principle</b>											
223	City Bridge Loan (Principle)	591.76.300.70.10		105,692.00	105,692.32	107,826.00	107,825.66	110,002.05	110,002.05	112,222.37	83,956.19	74.81%
224	Loans and Bonds (Principle)	591.76.300.70.20		93,737.00	93,737.30	96,428.00	96,427.85	99,195.63	99,195.63	97,521.42	48,277.93	49.50%
225	<b>Total 591.76.300 Debt Service Principle</b>			<b>199,429.00</b>	<b>199,429.62</b>	<b>204,254.00</b>	<b>204,253.51</b>	<b>209,197.68</b>	<b>209,197.68</b>	<b>209,743.79</b>	<b>132,234.12</b>	
226	<b>Debt Service Interest</b>											
227	City Bridge Loan (Interest)	592.76.300.80.10		15,766.00	15,765.44	13,632.00	13,632.10	11,455.71	11,455.71	9,235.39	7,137.13	77.28%
228	Loans and Bonds (Interest)	592.76.300.80.20		19,393.00	19,392.70	16,702.00	16,702.15	13,934.37	13,934.37	15,608.58	8,287.07	53.09%
229	<b>Total 592.76.300 Debt Service Interest</b>			<b>35,159.00</b>	<b>35,158.14</b>	<b>30,334.00</b>	<b>30,334.25</b>	<b>25,390.08</b>	<b>25,390.08</b>	<b>24,843.97</b>	<b>15,424.20</b>	
230	<b>Park Facility Improvements and New Construction</b>											
231	CIP Supplies	595.76.300.30.00	Reported below: 2019 Capital Improvement Project/Lifetime Replacement Fund Budget	25,000.00	25,917.53							
232	CIP Services	595.76.300.40.00		25,000.00	23,977.25	15,000.00						
233	<b>Total 595.76.300 Park Facility Improvements (CIP)</b>			<b>50,000.00</b>	<b>49,894.78</b>	<b>15,000.00</b>						
234	<b>Transfers Out</b>											
235	Transfers Out to Capital Improvement Fund	597.00.300.00.10	80K + additional addressed in CIP Budget	80,000.00		85,000.00	133,305.00	80,000.00	97,633.20	80,000.00	-	0.00%
236	<b>Total 597.00.300 Transfers Out</b>			<b>80,000.00</b>		<b>85,000.00</b>	<b>133,305.00</b>	<b>80,000.00</b>	<b>97,633.20</b>	<b>80,000.00</b>		
237	<b>Total Expenditures</b>			<b>1,033,439.00</b>	<b>921,264.53</b>	<b>1,075,990.00</b>	<b>1,081,728.57</b>	<b>1,171,143.93</b>	<b>1,188,942.67</b>	<b>1,291,287.97</b>	<b>790,624.84</b>	
238												
239	<b>Opening Balance</b>			<b>198,375.00</b>	<b>198,389.00</b>	<b>238,546.00</b>	<b>271,557.67</b>	<b>288,491.29</b>	<b>343,876.36</b>	<b>380,436.35</b>	<b>427,786.63</b>	
240	<b>Total Revenue</b>			<b>1,042,430.00</b>	<b>994,433.20</b>	<b>1,086,140.00</b>	<b>1,154,047.26</b>	<b>1,184,226.00</b>	<b>1,272,852.94</b>	<b>1,296,884.00</b>	<b>855,215.71</b>	
241	<b>Total Expenditures</b>			<b>(1,033,439.00)</b>	<b>(921,264.53)</b>	<b>(1,075,990.00)</b>	<b>(1,081,728.57)</b>	<b>(1,171,143.93)</b>	<b>(1,188,942.67)</b>	<b>(1,291,287.97)</b>	<b>(790,624.84)</b>	
242	<b>Ending Balance</b>			<b>207,366.00</b>	<b>271,557.67</b>	<b>248,696.00</b>	<b>343,876.36</b>	<b>301,573.36</b>	<b>427,786.63</b>	<b>386,032.38</b>	<b>492,377.50</b>	
243	<b>Net Income (Total Revenue less Total Expenditures)</b>			<b>8,991.00</b>	<b>73,168.67</b>	<b>10,150.00</b>	<b>72,318.69</b>	<b>13,082.07</b>	<b>83,910.27</b>	<b>5,596.03</b>	<b>64,590.87</b>	
244	<b>Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures</b>											
245	3 Months Operational and Debt Service Expenses:			238,359.75	230,316.13	247,747.50	237,105.89	272,785.98	272,827.37	302,821.99	197,656.21	
246	Requirement Met?			NO	YES	YES	YES	YES	YES	YES	YES	
247	<b>Tukwila Pool Metropolitan Park District 2019 Capital Improvement Project/Lifetime Replacement Fund Budget</b>											
248												
249	<b>Unrestricted Opening Balance</b>			<b>220,000.00</b>	<b>220,000.00</b>	<b>250,105.00</b>	<b>220,000.00</b>	<b>353,305.00</b>	<b>353,305.00</b>	<b>392,029.51</b>	<b>393,575.05</b>	
250	<b>Revenues</b>											
251				\$80,000.00		\$85,000.00	\$5,000.00	80,000.00	97,633.20	80,000.00	-	0.00%
252	Transfers in from General Fund						\$110,105.00					
253	*(\$80,000 2017 Transfer) - (\$30105 Balance of 2016 Transfer)						\$18,200.00					
254	*2018 Transfer in 2017											
255	Prior Period Adjustment(s)			EQYadjustment to the Budget Report balance to match the General Ledger (QBO)	-	-	-	-	11,661.44			
256	Investment Income			Interest earned from CIP Fund							6,626.32	
257	<b>Total Revenue</b>			<b>\$80,000.00</b>	<b>\$0.00</b>	<b>\$85,000.00</b>	<b>\$133,305.00</b>	<b>\$80,000.00</b>	<b>\$109,294.64</b>	<b>\$80,000.00</b>	<b>\$6,626.32</b>	
258	<b>Expenditures</b>											
259	*2018: Diving Block Replacement			\$50,000				18,000.00	17,999.97			
260	*2018: Lighting Replacement							6,200.00	7,954.10			
261	*2018: Slide Maintenance							12,000.00	13,354.00			
262	*2018: Pool Covers							12,501.00	16,830.62			
263	*2018: Lane Dividers								3,336.80			
264	*2018: Security Cameras								9,549.10			
265	*2019 Proposed: Pool Liner									55,000.00		0.00%
266	Bank Charges			Bank Service Fees from CIP Fund							158.05	
267	<b>Total Expenditures</b>			<b>50,000.00</b>				<b>48,701.00</b>	<b>69,024.59</b>	<b>55,000.00</b>	<b>158.05</b>	
268												
269	<b>Opening Balance</b>			<b>220,000.00</b>	<b>220,000.00</b>	<b>250,105.00</b>	<b>220,000.00</b>	<b>353,305.00</b>	<b>353,305.00</b>	<b>392,029.51</b>	<b>393,575.05</b>	
270	<b>Total Revenue</b>			<b>\$80,000.00</b>	<b>\$0.00</b>	<b>\$85,000.00</b>	<b>\$133,305.00</b>	<b>\$80,000.00</b>	<b>\$109,294.64</b>	<b>\$80,000.00</b>	<b>\$6,626.32</b>	
271	<b>Total Expenditures</b>			<b>(50,000.00)</b>				<b>(48,701.00)</b>	<b>(69,024.59)</b>	<b>(55,000.00)</b>	<b>(158.05)</b>	
272	<b>Ending Balance</b>			<b>250,000.00</b>	<b>220,000.00</b>	<b>335,105.00</b>	<b>353,305.00</b>	<b>384,604.00</b>	<b>393,575.05</b>	<b>417,029.51</b>	<b>400,043.32</b>	



# Tukwila Pool Metropolitan Park District

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

September 2019

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
311 General Property Tax				
311.10.00 Real and Personal Property Tax	43,482.15	84,048.67	-40,566.52	51.73 %
<b>Total 311 General Property Tax</b>	<b>43,482.15</b>	<b>84,048.67</b>	<b>-40,566.52</b>	<b>51.73 %</b>
313 Local Retail Tax				
313.11.00 Sales Tax Collected	550.25	620.83	-70.58	88.63 %
<b>Total 313 Local Retail Tax</b>	<b>550.25</b>	<b>620.83</b>	<b>-70.58</b>	<b>88.63 %</b>
341 Merchandise				
341.70.10 Taxed Merchandise (Taxable)	474.25	333.33	140.92	142.28 %
341.70.20 Untaxed Merchandise (Non-taxable)	316.00	291.67	24.33	108.34 %
<b>Total 341 Merchandise</b>	<b>790.25</b>	<b>625.00</b>	<b>165.25</b>	<b>126.44 %</b>
347 Cultural and Recreation				
347.30.10 Activity Fees - General Passes (Taxable)	2,134.72	2,083.33	51.39	102.47 %
347.30.20 Activity Fees - General Admissions (Taxable)	1,978.03	3,041.67	-1,063.64	65.03 %
347.30.30 Activity Fees - Special Events (Taxable)	131.35	208.33	-76.98	63.05 %
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)	6,238.50	7,083.33	-844.83	88.07 %
347.60.20 Program Fees - Exercise Classes (Non-Taxable)	158.00	533.33	-375.33	29.63 %
347.60.30 Program Fees - Lifeguard Classes (Non-Taxable)	2,323.50	312.50	2,011.00	743.52 %
347.90.00 Other Fees - Pass through to Red Cross (Non-taxable)	315.00	29.17	285.83	1,079.88 %
347.90.10 Other Fees - Advertising/Sponsorship (Non-taxable)	15.00	25.00	-10.00	60.00 %
<b>Total 347 Cultural and Recreation</b>	<b>13,294.10</b>	<b>13,316.66</b>	<b>-22.56</b>	<b>99.83 %</b>
361 Interest				
361.10.00 Interest and Other Earnings		650.00	-650.00	
361.10.00.01 Interest General Fund	918.10		918.10	
<b>Total 361.10.00 Interest and Other Earnings</b>	<b>918.10</b>	<b>650.00</b>	<b>268.10</b>	<b>141.25 %</b>
<b>Total 361 Interest</b>	<b>918.10</b>	<b>650.00</b>	<b>268.10</b>	<b>141.25 %</b>
362 Rents, Leases and Concessions				
362.40.10 Rentals - Short-Term, One-time (Taxable)	850.90	541.67	309.23	157.09 %
362.40.30 Rentals - Long-Term/Contracted (Non-Taxable)	7,815.00	7,416.67	398.33	105.37 %
<b>Total 362 Rents, Leases and Concessions</b>	<b>8,665.90</b>	<b>7,958.34</b>	<b>707.56</b>	<b>108.89 %</b>

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
367 Contributions from Private Sources				
367.10.10 Cash Donations (Non-taxable)	4.00	20.83	-16.83	19.20 %
367.10.30 Grant Revenue Swim Lessons	4,755.00		4,755.00	
<b>Total 367 Contributions from Private Sources</b>	<b>4,759.00</b>	<b>20.83</b>	<b>4,738.17</b>	<b>22,846.86 %</b>
369 Miscellaneous Revenue				
369.00.10 Unapplied Cash Income (Account Credit)	-147.00		-147.00	
369.80.00 Deposit Over/Short	8.60		8.60	
369.91.10 Scholarship Funds Applied	665.00	833.33	-168.33	79.80 %
369.91.40 Discounts Applied				
369.91.40.01 Employee Discount on Food Purchases	-120.65		-120.65	
<b>Total 369.91.40 Discounts Applied</b>	<b>-120.65</b>		<b>-120.65</b>	
<b>Total 369 Miscellaneous Revenue</b>	<b>405.95</b>	<b>833.33</b>	<b>-427.38</b>	<b>48.71 %</b>
<b>Total Income</b>	<b>\$72,865.70</b>	<b>\$108,073.66</b>	<b>\$ -35,207.96</b>	<b>67.42 %</b>
<b>GROSS PROFIT</b>	<b>\$72,865.70</b>	<b>\$108,073.66</b>	<b>\$ -35,207.96</b>	<b>67.42 %</b>
Expenses				
576.20.100 Board Expenditures				
576.20.100.10.00 BOC Stipend	384.00	800.00	-416.00	48.00 %
576.20.100.30.10 BOC Office Supplies		8.33	-8.33	
576.20.100.30.20 BOC Equipment		41.67	-41.67	
576.20.100.30.30 BOC Meeting Food		20.83	-20.83	
576.20.100.40.10 Consultant Fees		25.00	-25.00	
576.20.100.40.20 Transcription Services		62.50	-62.50	
576.20.100.40.30 Meeting Site Rental		50.00	-50.00	
576.20.100.40.40 Public Records Requests		41.67	-41.67	
576.20.100.40.50 Travel (BOC non-development)		8.33	-8.33	
576.20.100.40.61 Travel/Transportation (BOC Development)		16.67	-16.67	
576.20.100.40.62 Tuition/Registration Fees (BOC Development)		54.17	-54.17	
576.20.100.40.70 BOC Notices/Ads		16.67	-16.67	
<b>Total 576.20.100 Board Expenditures</b>	<b>384.00</b>	<b>1,145.84</b>	<b>-761.84</b>	<b>33.51 %</b>
576.20.200 Executive Expenditures				
576.20.200.10.10 Executive Director/District Administrator Wages	1,498.50	2,758.33	-1,259.83	54.33 %
576.20.200.10.20 Other Taxable Compensation (Exec. Benefits Stipend)	194.78	413.75	-218.97	47.08 %
576.20.200.40.11 Travel/Transportation (Exec. Development)		12.50	-12.50	
576.20.200.40.12 Tuition/Registration Fees (Exec. Development)	35.00	41.67	-6.67	83.99 %
576.20.200.40.20 Travel (Exec. non-development)		16.67	-16.67	
<b>Total 576.20.200 Executive Expenditures</b>	<b>1,728.28</b>	<b>3,242.92</b>	<b>-1,514.64</b>	<b>53.29 %</b>
576.20.300 Shared Expenditures				
576.20.300.10.10 Bookkeeper Wages	884.91	1,820.00	-935.09	48.62 %
576.20.300.10.20 Other Taxable	132.74	273.00	-140.26	48.62 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Compensation (Shared Benefits Stipend)				
576.20.300.30.11 Office Supplies (Consumables)	35.02	125.00	-89.98	28.02 %
576.20.300.30.12 Printing Supplies (Consumables)	72.81	83.33	-10.52	87.38 %
576.20.300.30.13 Office Equipment (Non- Consumable)	65.31	250.00	-184.69	26.12 %
576.20.300.30.14 Computer Equipment (Replacement)		83.33	-83.33	
576.20.300.40.10 IT/Computer Service	3,774.22	333.33	3,440.89	1,132.28 %
576.20.300.40.20 Legal Services		500.00	-500.00	
576.20.300.40.31 Telephone	50.00		50.00	
576.20.300.40.32 Postage	7.35	25.00	-17.65	29.40 %
576.20.300.40.33 Website & Email Hosting		125.00	-125.00	
576.20.300.40.34 Internet/VoIP Phones	323.28	350.00	-26.72	92.37 %
576.20.300.40.35 Software Programs/Subscriptions (non-financial)	16.49	141.67	-125.18	11.64 %
576.20.300.40.36 Advertising/Posting Fees (DOAO)		16.67	-16.67	
576.20.300.40.37 Printing & Copying Services	320.65	458.33	-137.68	69.96 %
576.20.300.40.40 Bank Charges		41.67	-41.67	
576.20.300.40.40.01 Bank Charges General Fund	13.23		13.23	
<b>Total 576.20.300.40.40 Bank Charges</b>	<b>13.23</b>	<b>41.67</b>	<b>-28.44</b>	<b>31.75 %</b>
576.20.300.40.50 Payroll Service	795.60	500.00	295.60	159.12 %
576.20.300.40.60 Membership Dues		166.67	-166.67	
576.20.300.40.70 Miscellaneous Services		16.67	-16.67	
576.20.300.40.81 Security & Fire Alarms	103.29	241.67	-138.38	42.74 %
576.20.300.40.82 Pest Control		58.33	-58.33	
576.20.300.40.83 Insurance		1,458.33	-1,458.33	
576.20.300.40.84 Fingerprinting (WSP)	14.00	104.17	-90.17	13.44 %
576.20.300.40.92 CPA Services		500.00	-500.00	
576.20.300.40.93 Software Programs (financial)		41.67	-41.67	
576.20.300.50.40 Annual Permits		54.17	-54.17	
576.20.300.50.60 State Audit		666.67	-666.67	
<b>Total 576.20.300 Shared Expenditures</b>	<b>6,608.90</b>	<b>8,434.68</b>	<b>-1,825.78</b>	<b>78.35 %</b>
576.20.400 Swimming Pool Expenditures				
576.20.400.10.10 Lifeguard Wages	13,213.83	15,167.92	-1,954.09	87.12 %
576.20.400.10.20 Instructor Wages	6,628.40	4,250.00	2,378.40	155.96 %
576.20.400.10.25 Water Exercise Instructor Wages	318.25	333.33	-15.08	95.48 %
576.20.400.10.40 Director of Aquatics Operations Salary	5,416.66	5,727.17	-310.51	94.58 %
576.20.400.10.50 Assistant Aquatics Manager Wages	9,780.03	10,356.67	-576.64	94.43 %
576.20.400.10.60 Front Desk Wages	2,864.08	2,500.00	364.08	114.56 %
576.20.400.10.65 Maintenance Worker Wages		1,083.33	-1,083.33	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.400.10.70 Overtime Wages	447.67	625.00	-177.33	71.63 %
576.20.400.10.75 Summer Incentive Pay Wages	3,237.15		3,237.15	
576.20.400.10.80 Other Taxable Compensation (Staff Benefits Stipend)	2,050.50	2,412.58	-362.08	84.99 %
576.20.400.20.11 FICA	3,599.41	3,686.36	-86.95	97.64 %
576.20.400.20.12 Unemployment	1,066.12	1,686.57	-620.45	63.21 %
576.20.400.20.13 L & I	2,548.80	1,250.00	1,298.80	203.90 %
576.20.400.30.11 Exercise Classes Supplies & Equipment		25.00	-25.00	
576.20.400.30.12 Swim Classes/Instruction Supplies & Equipment		66.67	-66.67	
576.20.400.30.13 Special Events Supplies & Equipment	457.60	250.00	207.60	183.04 %
576.20.400.30.14 Staff Uniforms Supplies & Equipment		166.67	-166.67	
576.20.400.30.15 Safety Supplies & Equipment	110.11	145.00	-34.89	75.94 %
576.20.400.30.16 Lifeguard Class Supplies & Equipment		8.33	-8.33	
576.20.400.30.17 Drop In/Open Swim Supplies & Equipment		41.67	-41.67	
576.20.400.30.21 Pool Chemicals Supplies & Equipment	1,166.18	833.33	332.85	139.94 %
576.20.400.30.22 Janitorial Supplies & Equipment	73.83	916.67	-842.84	8.05 %
576.20.400.30.23 Tools and Equipment	521.62	416.67	104.95	125.19 %
576.20.400.30.24 Landscaping Supplies & Equipment		83.33	-83.33	
576.20.400.30.30 Resale Inventory	433.83	416.67	17.16	104.12 %
576.20.400.30.40 Miscellaneous Supplies & Equipment		16.67	-16.67	
576.20.400.40.10 Transaction Services/Merchant Fees	852.44	935.00	-82.56	91.17 %
576.20.400.40.20 Translation Services		41.67	-41.67	
576.20.400.40.31 Graphic Design (A&P, Material Development)		166.67	-166.67	
576.20.400.40.32 Printing & Copying (A&P)		333.33	-333.33	
576.20.400.40.33 Advertising/Posting Fees (A&P)	501.48	83.33	418.15	601.80 %
576.20.400.40.34 Promotional Giveaways		41.67	-41.67	
576.20.400.40.35 Outreach Marketing Services		166.67	-166.67	
576.20.400.40.38 Lifeguard Recruiting	80.89	125.00	-44.11	64.71 %
576.20.400.40.41 Travel/Transportation (Staff development)		83.33	-83.33	
576.20.400.40.42 Tuition/Registration Fees (Staff development)		291.67	-291.67	
576.20.400.40.61 Electrical (Utilities)	1,388.45	1,583.33	-194.88	87.69 %
576.20.400.40.62 Gas (Utilities)	1,871.83	4,166.67	-2,294.84	44.92 %
576.20.400.40.63 Water (Utilities)	839.52	583.33	256.19	143.92 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.400.40.64 Sewer (Utilities)	61.40	125.00	-63.60	49.12 %
576.20.400.40.65 Garbage Collection (Utilities)		83.33	-83.33	
576.20.400.40.72 Facility Repairs/Maintenance Services		2,500.00	-2,500.00	
576.20.400.40.73 Equipment Repairs/Maintenance Services		3,092.67	-3,092.67	
576.20.400.40.80 Travel (Staff non- development)		16.67	-16.67	
576.20.400.40.91 Scholarship Funds Expensed	665.00	833.33	-168.33	79.80 %
576.20.400.40.92 Red Cross		29.17	-29.17	
576.20.400.40.93 Aerobics Partner		200.00	-200.00	
<b>Total 576.20.400 Swimming Pool Expenditures</b>	<b>60,195.08</b>	<b>67,947.45</b>	<b>-7,752.37</b>	<b>88.59 %</b>
586.00.300 Sales Tax				
586.00.300.00.00 Sales Tax Paid	696.72	620.83	75.89	112.22 %
<b>Total 586.00.300 Sales Tax</b>	<b>696.72</b>	<b>620.83</b>	<b>75.89</b>	<b>112.22 %</b>
591.76.300 Debt Service Principle				
591.76.300.70.10 City Bridge Loan Principal	9,390.72	9,351.86	38.86	100.42 %
591.76.300.70.20 Loans and Bonds Principal		8,126.79	-8,126.79	
<b>Total 591.76.300 Debt Service Principle</b>	<b>9,390.72</b>	<b>17,478.65</b>	<b>-8,087.93</b>	<b>53.73 %</b>
592.76.300 Debt Service Interest				
592.76.300.80.10 City Bridge Loan Interest	730.76	769.62	-38.86	94.95 %
592.76.300.80.20 Loans and Bonds Interest		1,300.72	-1,300.72	
<b>Total 592.76.300 Debt Service Interest</b>	<b>730.76</b>	<b>2,070.34</b>	<b>-1,339.58</b>	<b>35.30 %</b>
597.00.300 Transfers Out				
597.00.300.00.10 Transfers Out to Capital Improvement Fund		6,666.67	-6,666.67	
<b>Total 597.00.300 Transfers Out</b>		<b>6,666.67</b>	<b>-6,666.67</b>	
<b>Total Expenses</b>	<b>\$79,734.46</b>	<b>\$107,607.38</b>	<b>\$ -27,872.92</b>	<b>74.10 %</b>
NET OPERATING INCOME	<b>\$ -6,868.76</b>	<b>\$466.28</b>	<b>\$ -7,335.04</b>	<b>-1,473.10 %</b>
Other Income				
361.10.00.02 Interest CIP Fund	764.05		764.05	
<b>Total Other Income</b>	<b>\$764.05</b>	<b>\$0.00</b>	<b>\$764.05</b>	<b>0.00%</b>
Other Expenses				
576.20.300.40.40.02 Bank Charges CIP Fund	18.24		18.24	
595.76.300 Park Facility Improvements (CIP)				
595.76.300.40.00 CIP Services		4,583.33	-4,583.33	
<b>Total 595.76.300 Park Facility Improvements (CIP)</b>		<b>4,583.33</b>	<b>-4,583.33</b>	
Transfer Activity				
City Bridge Loan Principle	-9,390.72		-9,390.72	
<b>Total Transfer Activity</b>	<b>-9,390.72</b>		<b>-9,390.72</b>	
<b>Total Other Expenses</b>	<b>\$ -9,372.48</b>	<b>\$4,583.33</b>	<b>\$ -13,955.81</b>	<b>-204.49 %</b>
NET OTHER INCOME	<b>\$10,136.53</b>	<b>\$ -4,583.33</b>	<b>\$14,719.86</b>	<b>-221.16 %</b>



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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET INCOME	<b>\$3,267.77</b>	<b>\$ -4,117.05</b>	<b>\$7,384.82</b>	<b>-79.37 %</b>

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

603-151-833

TUKWILA POOL METROPOLITAN PARK DISTRICT

**Filing Period:** September 30, 2019      **Filing Frequency:** Monthly  
**Due Date:** October 25, 2019

**Business & Occupation**

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retailing	5,569.25	5,569.25	0.00	0.004710	0.00
Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	22,345.95	22,345.95	0.00	0.015000	0.00

**State Sales and Use**

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retail Sales	5,569.25	Add Deduction	5,569.25	0.065000	362.00
Use Tax	0.00		0.00	0.065000	0.00
Over Collected Sales Tax	0.00		0.00	1.000000	0.00
<b>Total State Sales and Use</b>					<b>362.00</b>

[Find Location by Address](#)

**Local City and/or County Sales Tax**

Code	Location	Taxable Amount	Tax Rate	Tax Due
1729	TUKWILA	5,569.25	0.035000	194.92
		5,569.25		194.92

[Find Location by Address](#)

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

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

**Deductions**

Line Code	Deduction	Amount Filed
<b>Business &amp; Occupation</b>		
Retailing	Other	5,569.25
Service and Other Activities; Gambling Contests of Chance	Other	22,345.95

2 Rows

**Return Totals**

Total Tax	556.92
Less Credits	0.00
<b>Total Amount</b>	<b>556.92</b>

**Submitter Information**

Prepared By	Amy O'Neill
Phone Number	(206)-267-2350
Extension	
E-Mail Address	accounting@tukwilapool.org
Submitted Date	Oct-11-2019
Confirmation #	0-010-599-528

**Payment Info**

Payment Type Selected: ACH Debit/E-Check

Amount	556.92
Effective Date	Oct-12-2019



# Tukwila Pool Metropolitan Park District

## TRANSACTION DETAIL PURCHASING CARD ACCOUNTS

September 2019

DATE	NAME	MEMO/DESCRIPTION	AMOUNT
<b>Tukwila Pool MPD (P-Cards Reconcile) - 2794</b>			
213.14 US Bank Kristine PC - 2183			
09/03/2019	MRSC	Service Date: 09.24.19 Handling PRA Requests for insensitive and Personal Information for Kristine Selleck	35.00
09/03/2019	Costco Wholesale	Resale Inventory: Jack Links Beef Sticks, Austin Cookies and Crackers, Fruit Snacks, Goldfish, Trail Mix, Clif Bar, Corn Nuts, Gatorade, Propel, Water, Vitamin Water, Snapple	433.83
09/05/2019	USPS	Fingerprints to WSP	7.35
09/06/2019	Adobe	Monthly Subscription Acrobat Pro	16.49
09/09/2019	Fred Meyer	Projector	98.99
09/10/2019	KCDA Purchasing Cooperative	VEI BRST 67#, 8.5x11, 250 PKG Whie, Case Paper, Generic, 20#, White, 8.5x11, 92 BRT \$72.81 VEI BRST 67#, 8.5x11, 250 PKG Whie, Case Paper, Generic, 20#, White, 8.5x11, 92 BRT \$72.81	89.71
09/10/2019	Fred Meyer	Projector RETURN	-98.99
09/11/2019	Intermedia.net	Billing Period: 09.10.19 - 09.10.19 Hosted PBX Phone Service	184.73
<b>Total for 213.14 US Bank Kristine PC - 2183</b>			<b>\$767.11</b>
213.15 US Bank Brad PC - 2866			
09/04/2019	Lowe's	Paint, Garden Hose, Brackets, Hooks, Paint Cloth, Paint Roller Refills, Painters Tape, Paint Brushes, Spray Paint	447.61
09/05/2019	Target	Batteries	13.74
09/06/2019	Lowe's	Shelves, Curtain Rod, Screw Anchors	74.01
09/09/2019	Oriental Trading	3rd Saturday Event Date: 09.21.19 (Safari) Toys, Decorations	128.60
09/09/2019	Amazon.com	3rd Saturday Event Date: 10.20.19 (Pumpkin Plunge) Decorations	28.06
09/09/2019	Amazon.com	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Glue	5.06
09/09/2019	Amazon.com	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Candy	51.29
09/09/2019	Amazon.com	3rd Saturday Event Date: 10.19.19 (Pumpkin Plunge) Decorations, Candy, Duct Tape, Craft Supplies	170.83
09/12/2019	Amazon.com	Pocket Wall Mount File Haning Organizer	65.31
09/13/2019	Lowe's	Mulch	39.16
09/19/2019	Costco Wholesale	3rd Saturday Event Date: 09.21.19 (Safari) Food, Plates and Utensils	50.38
09/21/2019	Amazon.com	AAA Batteries- \$4.38,3rd Saturday Event Date: 09.21.19 (Safari) Plastic Wrap- \$4.39	8.77
09/24/2019	Amazon.com	Alcohol Prep Pads, Instant Cold Packs	60.64
09/25/2019	Indeed, Inc.	September 2019 (Lifeguard Recruiting)	80.89
09/25/2019	Amazon.com	Dive Rings	49.47
09/25/2019	Indeed, Inc.	September 2019 Resume Contacts on Indeed.com (Ads/Postings)	501.48
09/30/2019	Costco Wholesale	3rd Saturday Event Date: 09.21.19 (Safari) Cake	18.99
<b>Total for 213.15 US Bank Brad PC - 2866</b>			<b>\$1,794.29</b>
<b>Total for Tukwila Pool MPD (P-Cards Reconcile) - 2794</b>			<b>\$2,561.40</b>



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

### 06. REPORTS

#### e) Tukwila Pool Advisory Committee (TPAC).

A verbal report of TPAC activities may be given by a TPAC member or the Commissioner that attended their last meeting. Additional written material/report may also be presented.



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

### 06. REPORTS

#### f) Programming & Outreach Committee

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



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

### **07. BUSINESS ITEMS:**

#### a) Public Hearing – RE: Property Tax Levy

The public is invited to give feedback regarding the 2020 Property Tax Levy. Attached are the data and worksheets used to calculate the proposed 2020 Property Tax Levy requested amount.

#### **ATTACHMENTS:**

- Preliminary Levy Limit Worksheet – 2020 Tax Roll (data provided by the King County Department of Assessments)
- Tukwila Pool MPD – Tax Levy Resolution Worksheet
- Tukwila Pool MPD – Tax Levy Resolution Worksheet (with calculation formulas displayed)

# PRELIMINARY

## LEVY LIMIT WORKSHEET – 2020 Tax Roll

**TAXING DISTRICT: Tukwila Pool Metropolitan Park**

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

(Note 1)

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
3,764,265	Levy basis for calculation: (2019 Limit Factor) (Note 2)	3,764,265
<b>1.0100</b>	x Limit Factor	<b>1.0140</b>
3,801,908	= Levy	3,816,814
135,999,307	Local new construction	135,999,307
0	+ Increase in utility value (Note 3)	0
135,999,307	= Total new construction	135,999,307
0.15767	x Last year's regular levy rate	0.15767
21,443	= New construction levy	21,443
<b>3,823,351</b>	<b>Total Limit Factor Levy</b>	<b>3,838,257</b>
<b>Annexation Levy</b>		
<b>0</b>	Omitted assessment levy (Note 4)	<b>0</b>
3,823,351	Total Limit Factor Levy + new lid lifts	3,838,257
7,329,542,191	÷ Regular levy assessed value less annexations	7,329,542,191
0.52164	= Annexation rate (cannot exceed statutory maximum rate)	0.52367
0	x Annexation assessed value	0
<b>0</b>	<b>= Annexation Levy</b>	<b>0</b>
<b>Lid lifts, Refunds and Total</b>		
0	+ First year lid lifts	0
3,823,351	+ Limit Factor Levy	3,838,257
<b>3,823,351</b>	= Total RCW 84.55 levy	<b>3,838,257</b>
795	+ Relevy for prior year refunds (Note 5)	795
3,824,146	= Total RCW 84.55 levy + refunds	3,839,052
	Levy Correction: Year of Error _____ (+or-)	
<b>3,824,146</b>	<b>ALLOWABLE LEVY (Note 6)</b>	<b>3,839,052</b>
<b>Increase Information (Note 7)</b>		
0.52174	Levy rate based on allowable levy	0.52378
1,052,039	Last year's ACTUAL regular levy	1,052,039
2,749,869	Dollar increase over last year other than N/C – Annex	2,764,775
261.38%	Percent increase over last year other than N/C – Annex	262.80%
<b>Calculation of statutory levy</b>		
	Regular levy assessed value (Note 8)	7,329,542,191
	x Maximum statutory rate	0.75000
	<b>= Maximum statutory levy</b>	<b>5,497,157</b>
	+Omitted assessments levy	<b>0</b>
	=Maximum statutory levy	<b>5,497,157</b>
	Limit factor needed for statutory levy	Not usable

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

10/28/19 4:23 PM  
LevyLimitWS.doc

Notes:

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



Tukwila Pool MPD - Tax Levy Resolution Worksheet

1	A	B	C	D	E	F	G
2		2015	2019	2020	From Levy Limit Worksheet	Use in Resolution	Use on Form 2152
3	Estimated Valuation:	\$5,017,106,101.00	\$6,723,890,452.00	\$7,329,542,191.00	<b>A</b>	General Tax Levy	Assessed Valuation of Property within District Boundaries for the Assessment Year (Line 1)
4	15 cents (per thousand)	\$752,565.92	\$1,008,583.57	\$1,099,431.33			
5	Previous Year Refunds	\$3,132.00	\$2,163.00	\$795.00	<b>B</b>	General Tax Levy	REFUNDS (Noted on Worksheet) (Line 7)
6	Previous Year New Construction	\$0.00	\$37,524.00	\$21,443.00	<b>C</b>		
7	15 cents per thousand plus previous year refunds and new construction (to calculate "ask" amount)	\$749,433.92	\$1,048,270.57	\$1,121,669.33			
8	"Ask" amount rounded for dollar value request Actual Request: higher amount in case of new construction		\$1,050,000.00	\$1,125,000.00		General Tax Levy	
9	Previous Year Actual Levy	\$707,567.00	\$955,000.00	\$1,052,039.00	<b>D</b>	Limit Factor Increase	
10	Dollar value increase	\$41,866.92	\$55,313.00	\$50,723.00			
11	Dollar value increase rounded	\$41,866.00	\$55,313.00	\$50,723.00		Limit Factor Increase	
12	Percent increase (increase/show full decimals)	5.92%	5.79%	4.8213992066834%		Limit Factor Increase	
13	Form 2152: Regular (Statutory) Levy (As Applicable)			\$1,124,205.00			Regular (Statutory) Levy (As Applicable) Expense Fund (Line 2)

**SAMPLE**  
**LEVY LIMIT WORKSHEET – YYYY Tax Roll**

**TAXING DISTRICT: Tukwila Pool Metropolitan Park**

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

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
3,764,265	Levy basis for calculation: (2019 Limit Factor) (Note 2)	3,764,265
<b>1.0100</b>	x Limit Factor	<b>1.0140</b>
3,801,908	= Levy	3,816,814
135,999,307	Local new construction	135,999,307
0	+ Increase in utility value (Note 3)	0
135,999,307	= Total new construction	135,999,307
0.15767	x Last year's regular levy rate	0.15767
<b>C</b> 21,443	= New construction levy	21,443
<b>3,823,351</b>	Total Limit Factor Levy	<b>3,838,257</b>
<b>Annexation Levy</b>		
0	Omitted assessment levy (Note 4)	0
3,823,351	Total Limit Factor Levy + new lid lifts	3,838,257
7,329,542,191	+ Regular levy assessed value less annexations	7,329,542,191
0.52164	= Annexation rate (cannot exceed statutory maximum rate)	0.52367
0	x Annexation assessed value	0
0	= Annexation Levy	0
<b>Lid lifts, Refunds and Total</b>		
0	+ First year lid lifts	0
3,823,351	+ Limit Factor Levy	3,838,257
<b>3,823,351</b>	= Total RCW 84.55 levy	<b>3,838,257</b>
<b>B</b> 795	+ Relevy for prior year refunds (Note 5)	795
3,824,146	= Total RCW 84.55 levy + refunds	3,839,052
	Levy Correction: Year of Error (+or-)	
<b>3,824,146</b>	<b>ALLOWABLE LEVY (Note 6)</b>	<b>3,839,052</b>
<b>Increase Information (Note 7)</b>		
0.52174	Levy rate based on allowable levy	0.52378
<b>D</b> 1,052,039	Last year's ACTUAL regular levy	1,052,039
2,749,869	Dollar increase over last year other than N/C – Annex	2,764,775
261.38%	Percent increase over last year other than N/C – Annex	262.80%
<b>Calculation of statutory levy</b>		
	Regular levy assessed value (Note 8)	7,329,542,191 <b>A</b>
	x Maximum statutory rate	0.75000
	= Maximum statutory levy	<b>5,497,157</b>
	+Omitted assessments levy	0
	=Maximum statutory levy	<b>5,497,157</b>
	Limit factor needed for statutory levy	Not usable

Tukwila Pool MPD - Tax Levy Resolution Worksheet

1	A	B	C	D	E	F	G
2		2015	2019	2020	From Levy Limit Worksheet	Use in Resolution	Use on Form 2152
3	Estimated Valuation:	\$5,017,106,101.00	\$6,723,890,452.00	\$7,329,542,191.00	<b>A</b>	General Tax Levy	Assessed Valuation of Property within District Boudaries for the Assessment Year (Line 1)
4	15 cents (per thousand)	=(C3/1000)*0.15	=(D3/1000)*0.15	=(E3/1000)*0.15			
5	Previous Year Refunds	\$3,132.00	\$2,163.00	\$795.00	<b>B</b>	General Tax Levy	REFUNDS (Noted on Worksheet) (Line 7)
6	Previous Year New Construction	\$0.00	\$37,524.00	\$21,443.00	<b>C</b>		
7	15 cents per thousand plus previous year refunds and new construction (to calculate "ask" amount)	=C4-C5-C6	=D4+D5+D6	=E4+E5+E6			
8	"Ask" amount rounded for dollar value request Actual Request: higher amount in case of new construction		\$1,050,000.00	\$1,125,000.00		General Tax Levy	
9	Previous Year Acutal Levy	\$707,567.00	\$955,000.00	\$1,052,039.00	<b>D</b>	Limit Factor Increase	
10	Dollar value increase	=C7-C9	=(D8-D9)-D5-D6	=(E8-E9)-E5-E6			
11	Dollar value increase rounded	\$41,866.00	\$55,313.00	\$50,723.00		Limit Factor Increase	
12	Percent increase (increase/show full decimals)	=C11/C9	=D11/D9	=E11/E9		Limit Factor Increase	
13	Form 2152: Regular (Statutory) Levy (As Applicable)			=E8-E5			Regular (Statutory) Levy (As Applicable) Expense Fund (Line 2)

**SAMPLE**  
**LEVY LIMIT WORKSHEET – YYYY Tax Roll**

**TAXING DISTRICT: Tukwila Pool Metropolitan Park**

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

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
3,764,265	Levy basis for calculation: (2019 Limit Factor) (Note 2)	3,764,265
<b>1.0100</b>	x Limit Factor	<b>1.0140</b>
3,801,908	= Levy	3,816,814
135,999,307	Local new construction	135,999,307
0	+ Increase in utility value (Note 3)	0
135,999,307	= Total new construction	135,999,307
0.15767	x Last year's regular levy rate	0.15767
<b>C</b> 21,443	= New construction levy	21,443
<b>3,823,351</b>	Total Limit Factor Levy	<b>3,838,257</b>
<b>Annexation Levy</b>		
0	Omitted assessment levy (Note 4)	0
3,823,351	Total Limit Factor Levy + new lid lifts	3,838,257
7,329,542,191	+ Regular levy assessed value less annexations	7,329,542,191
0.52164	= Annexation rate (cannot exceed statutory maximum rate)	0.52367
0	x Annexation assessed value	0
0	= Annexation Levy	0
<b>Lid lifts, Refunds and Total</b>		
0	+ First year lid lifts	0
3,823,351	+ Limit Factor Levy	3,838,257
<b>3,823,351</b>	= Total RCW 84.55 levy	<b>3,838,257</b>
<b>B</b> 795	+ Relevy for prior year refunds (Note 5)	795
3,824,146	= Total RCW 84.55 levy + refunds	3,839,052
	Levy Correction: Year of Error (+or-)	
<b>3,824,146</b>	<b>ALLOWABLE LEVY (Note 6)</b>	<b>3,839,052</b>
<b>Increase Information (Note 7)</b>		
0.52174	Levy rate based on allowable levy	0.52378
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	x Maximum statutory rate	0.75000
	= Maximum statutory levy	<b>5,497,157</b>
	+Omitted assessments levy	0
	=Maximum statutory levy	<b>5,497,157</b>
	Limit factor needed for statutory levy	Not usable



# INFORMATIONAL MEMORANDUM

## Tukwila Pool Metropolitan Park District

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

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

DATE: November 11, 2019

SUBJECT: **2020 Tax Levy Resolutions**

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### **ISSUE**

Approval of resolutions adopting general property tax levy for 2020 before the December 2, 2019 deadline.

### **FINANCIAL IMPACT**

Approving these two resolutions will allow the TPMPD to continue collecting property tax revenue. King County's preliminary estimate of our property tax levy for 2020 is \$1,099,431.

### **DISCUSSION**

A Public Hearing is scheduled on November 11, 2019 for review of the 2020 Property Tax Levy as required by RCW 84.55.120. The following two resolutions are necessary for the 2020 Property Tax Levy:

- **Resolution 2019-04 – Limit Factor Increase**  
This resolution allows the Tukwila Pool MPD to receive an increased dollar amount in levy income over the dollar amount received in 2019. It shows how much was received in 2019 and estimates how much could potentially be received in 2020, and the amount of that increase in both dollars and as a percentage over the previous period.
- **Resolution 2019-05 – General Tax Levy**  
This resolution sets the general tax levy amount for 2020. The Tukwila Pool MPD was notified on October 21, 2019 that the Regular levy assessed value for 2020 is projected to be \$7,329,542,191. The allowable levy projected by King County and documented on the 2020 Preliminary Levy Limit Worksheet with the increase in Limit Factor would come to \$3,839,052. Once adjusted to the Tukwila Pool MPD rate of \$0.15 per \$1,000, our estimated 2020 levy income is \$1,099,431. This amount has been adjusted for Resolution 2019-05 to a levy amount of \$1,125,000 to include estimated refunds of \$795 and to account for estimated changes in new construction and property improvements.

### **RECOMMENDATION**

It is recommended that the Board approve the Tax Levy Resolutions: 2019-04 and 2019-05 after the public hearing

### **ATTACHMENTS**

- Draft Resolution 2019-04: Limit Factor Increase Resolution
- Draft Resolution 2019-05: General Tax Levy Resolution
- King County Council Form 2152

**TUKWILA POOL METROPOLITAN PARK DISTRICT**

**RESOLUTION # 2019-04**

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

**WHEREAS**, the Tukwila Pool Metropolitan Park District has properly given notice of a public revenue source hearing held on November 11, 2019, pursuant with RCW 84.55.120, and;

**WHEREAS**, the Tukwila Pool Metropolitan Park District’s actual levy amount from the previous year was \$1,052,039; and

**WHEREAS**, after hearing and duly considering all relevant evidence and testimony presented, the Board has determined that in order to discharge its expected expenses and obligations it is in the District’s best interest to increase property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of the State-assessed property; and

**WHEREAS**, the final assessed valuation calculation has been determined;

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

An increase in the regular property tax levy, is hereby authorized for the levy to be collected in 2020 in the amount of \$50,723, which is a percentage increase of 4.8213992066834% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, any increase in the value of State-assessed property, any annexations that have occurred and refunds made

**PASSED BY THE TUKWILA POOL METROPOLITAN PARK DISTRICT BOARD OF COMMISSIONERS** at a Regular Meeting thereof this 11th day of November, 2019.

**ATTEST/AUTHENTICATED:**

\_\_\_\_\_  
Commissioner Jeri Frangello-Anderson  
Clerk of the Board

\_\_\_\_\_  
Commissioner Christine Neuffer  
President of the Board

11 NOVEMBER

Passed by the Commission: 2019

Resolution Number: 2019-04

Submitted to King County  
Council: \_\_\_\_\_

Submitted to King County  
Assessor’s Office: \_\_\_\_\_

**TUKWILA POOL METROPOLITAN PARK DISTRICT**

**RESOLUTION # 2019-05**

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

**WHEREAS**, the Tukwila Pool Metropolitan Park District has properly given notice of a public revenue source hearing held on November 11, 2019, pursuant with RCW 84.55.120, and;

**WHEREAS**, the Board of Commissioners of the Tukwila Pool Metropolitan Park District has considered the District’s anticipated financial requirements for 2020 and the amounts necessary and available to be raised by ad valorem taxes on real and personal property; and

**WHEREAS**, the final assessed valuation calculation has been determined;

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

There shall be and hereby is levied on all regular and personal property in the Tukwila Pool Metropolitan Park District, in King County, whose estimated assessed valuation is \$7,329,542,191, current taxes for the ensuing year commencing January 1<sup>st</sup>, 2020 in the amount of \$1,125,000 which includes \$795 in refunds.

**PASSED BY THE TUKWILA POOL METROPOLITAN PARK DISTRICT BOARD OF COMMISSIONERS** at a Regular Meeting thereof this 11th day of November, 2019.

**ATTEST/AUTHENTICATED:**

\_\_\_\_\_  
Commissioner Jeri Frangelo-Anderson  
Clerk of the Board

\_\_\_\_\_  
Commissioner Christine Neuffer  
President of the Board

11 NOVEMBER

Passed by the Commission: 2019

Resolution Number: 2019-05

Submitted to King County  
Council: \_\_\_\_\_  
Submitted to King County  
Assessor’s Office: \_\_\_\_\_

By Ordinance 2152 of the Metropolitan King County Council,  
Taxing Districts are required annually  
to submit the following information regarding their  
tax levies for the ensuing year as part of a  
formal resolution of the District's governing body.

**THE KING COUNTY ASSESSOR HAS NOTIFIED THE GOVERNING BODY OF**  
Tukwila Pool Metropolitan Park District **THAT THE ASSESSED VALUATION OF PROPERTY**  
**LYING WITHIN THE BOUNDARIES OF SAID DISTRICT FOR THE ASSESSMENT**  
**YEAR 2019 IS:**

\$ 7,329,542,191

**REGULAR (STATUTORY) LEVY (AS APPLICABLE):**

EXPENSE FUND \$ 1,124,205

- TEMP. LID NAME \_\_\_\_\_ \$ \_\_\_\_\_

- TEMP. LID NAME \_\_\_\_\_ \$ \_\_\_\_\_

RESERVE FUND \$ \_\_\_\_\_

NON-VOTED G.O. BOND (Limited) \$ 795

**REFUNDS** (Noted on worksheet) \$ \_\_\_\_\_

**TOTAL REGULAR LEVY** \$ \_\_\_\_\_

**EXCESS (VOTER APPROVED) LEVY:**  
(Please list authorized bond levies separately.)

G.O. BONDS FUND LEVY \$ \_\_\_\_\_

G.O. BONDS FUND LEVY \$ \_\_\_\_\_

G.O. BONDS FUND LEVY \$ \_\_\_\_\_

**TOTAL ALL G.O. BONDS** \$ \_\_\_\_\_

**SPECIAL LEVIES (INDICATE PURPOSE AND DATE OF ELECTION AT WHICH APPROVED):**

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

**TOTAL TAXES REQUESTED:** \$ 1,125,000

**THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR TAX YEAR 2020 AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW.**



\_\_\_\_\_  
(AUTHORIZED SIGNATURE)

\_\_\_\_\_  
(DATE)



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

**07. BUSINESS ITEMS:**

c) Employee Appreciation Policy Discussion

The Board will have a discussion regarding creating an Employee Appreciation Policy.

Additional written material/report may also be presented.