

TUKWILA POOL METROPOLITAN PARK DISTRICT

RESOLUTION # 2019-06

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

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

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

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

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

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

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

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

ATTEST/AUTHENTICATED:

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

Christine Neuffer
Commissioner Christine Neuffer
President of the Board

Passed by the Commission: 09 DEC 2019

Resolution Number: 2019-06

Submitted to WA SAO: 12/11/2019

Submitted to MRSC: 12/11/2019

	A	B	C	D	E	F	G	H	I	J	K	L	N
	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget
1	Unrestricted Opening Balance	308.80.00		238,546.00	271,557.67	288,491.29	343,876.36	380,436.35	427,786.63		427,786.63	583,163.16	
2	Revenues												
3	General Property Tax												
4	Real and Personal Property Tax	311.10.00		862,277.00	894,556.71	918,571.00	960,162.17	1,008,584.00	963,365.12	95.52%	82,331.21	1,045,696.33	1,099,431.00
5	Total 311 General Property Tax			862,277.00	894,556.71	918,571.00	960,162.17	1,008,584.00	963,365.12		82,331.21	1,045,696.33	1,099,431.00
6	Local Retail Sales & Use Taxes												
7	Sales Tax Collected	313.11.00	10% of Taxable sales	5,453.00	7,389.04	7,555.00	7,398.95	7,450.00	5,977.43	80.23%	837.40	6,927.33	8,070.00
8	Total 313 Local Retail Tax			5,453.00	7,389.04	7,555.00	7,398.95	7,450.00	5,977.43		837.40	6,927.33	8,070.00
9	Local Grants, Entitlements and Other Payments												
10	Local Grants	337.00.10	King County Youth and Amateur Sports Grant	-	-	-	-	-	-	-	-	-	140,000.00
11	Total 337 Local Grants			-	-	-	-	-	-		-	-	140,000.00
12	Merchandise												
13	Taxed Merchandise (Taxable)	341.70.10	Bottled drinks, gear, shampoo, etc.	3,000.00	2,689.15	3,000.00	4,082.95	4,000.00	4,346.99	108.67%	350.06	4,697.05	4,500.00
14	Untaxed Merchandise (Non-taxable)	341.70.20		1,900.00	2,962.01	2,000.00	2,818.30	3,500.00	3,010.86	86.02%	271.30	3,282.16	3,000.00
15	Total 341 Merchandise			4,900.00	5,651.16	5,000.00	6,901.25	7,500.00	7,357.85		621.36	7,979.21	7,500.00
16	Cultural and Recreation												
17	Activity Fees - General Passes (Taxable)	347.30.10		22,500.00	21,524.26	24,200.00	28,239.24	25,000.00	24,614.96	98.46%	4,562.56	29,177.52	30,000.00
18	Activity Fees - General Admissions (Taxable)	347.30.20		27,000.00	36,576.41	38,500.00	34,938.38	36,500.00	25,596.89	70.13%	2,995.55	28,592.44	37,800.00
19	Activity Fees - Special Events (Taxable)	347.30.30		1,600.00	2,124.73	2,200.00	2,086.47	2,500.00	1,902.92	76.12%	180.20	2,083.12	2,400.00
20	Program Fees - Swim Classes/Instruction (Non-taxable)	347.60.10		93,000.00	65,973.68	60,000.00	88,362.60	85,000.00	88,060.68	103.60%	4,147.00	92,207.68	102,000.00
21	Program Fees - Exercise Classes (Non-taxable)	347.60.20		800.00	415.00	300.00	3,122.25	6,400.00	2,182.00	34.09%	299.00	2,481.00	3,500.00
22	Program Fees - Lifeguard Classes (Non-taxable)	347.60.30		1,000.00	880.00	1,250.00	1,565.00	3,750.00	2,433.50	64.89%	340.00	2,773.50	2,400.00
23	Other Fees - pass through to Red Cross (Non-taxable)	347.90.00	Patrons Lifeguard Class Certification	300.00	105.00	350.00	385.00	350.00	350.00	100.00%	70.00	420.00	924.00
24	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	TV, Brochure, Banners				1,205.00	300.00	165.00	55.00%	15.00	180.00	240.00
25	Total 347 Cultural and Recreation			146,200.00	127,599.08	126,800.00	159,903.94	159,800.00	145,305.95		12,609.31	157,915.26	179,264.00
26	Interest												
27	Interest and Other Earnings	361.10.00	CIP Fund Interest Reported on CIP Fund Budget	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	8,689.07	111.40%	2,842.39	11,531.46	7,800.00
28	Total 361 Interest			2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	8,689.07		2,842.39	11,531.46	7,800.00
29	Rents, Leases and Concessions												
30	Rentals - Short-Term, One-time (Taxable)	362.40.10		3,000.00	8,002.31	7,150.00	4,295.69	6,500.00	4,019.55	61.84%	167.28	4,186.83	6,000.00
31	Equipment and Locker Rentals (Taxable)	362.40.20		1,200.00	985.96	500.00	407.26	-	-	-	105.45	-	-
32	Rentals - Long-Term/Contracted (Non-Taxable)	362.40.30		50,000.00	96,273.35	83,950.00	85,171.00	89,000.00	89,818.00	100.92%	14,402.50	104,220.50	99,000.00
33	Total 362 Rents, Leases and Concessions			54,200.00	105,261.62	91,600.00	89,873.95	95,500.00	93,837.55		14,675.23	108,407.33	105,000.00
34	Contributions from Private Sources												
35	Cash Donations (Non-taxable)	367.10.10		250.00	755.00	200.00	179.10	250.00	250.93	100.37%	103.30	354.23	250.00
36	Gifts In-Kind (Non-taxable)	367.10.20			-								
37	Grant Revenue Swim Lessons	367.10.30				10,000.00	10,000.00	-	7,313.00	-	-	4,993.00	3,000.00
38	Grant Revenue Junior Guard	367.10.40				5,000.00	5,000.00	-	-	-	-	-	-
39	Grant Revenue Misc. Overhead	367.10.50				5,000.00	5,000.00	-	-	-	-	-	-
40	Total 367 Contributions			250.00	755.00	20,200.00	20,179.10	250.00	7,563.93		103.30	5,347.23	3,250.00
41	Miscellaneous Revenue												
42	Unapplied Cash Income (Account Credit)	369.00.10	Provide customer information		53.27		-		(273.00)		-	-	
43	Deposit Over / Short	369.80.00			11.31		11.15		89.93		(4.00)		
44	Other Miscellaneous Revenue	369.91.00	provide detail if used		(362.43)				-		-		
45	Scholarship Funds Applied	369.91.10		10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	9,871.10	98.71%	1,479.50	11,275.10	12,000.00
46	Adult Free Passes Applied	369.91.20		60.00	-								
47	Youth Free Passes Applied	369.91.30		300.00	9.00								
48	Discounts Applied	369.91.40	includes staff food discounts		(44.00)				(1,109.76)		-	(1,312.86)	(1,200.00)
49	Gift Certificates	369.91.50			322.00								
50	Total 369 Miscellaneous Revenue			10,360.00	7,334.07	10,000.00	7,920.15	10,000.00	8,578.27		1,475.50	9,962.24	10,800.00
51	Sales of Capital Assets												
52	Sales of Capital Assets	395.10.00		-	272.73	-	13.64	-	536.36	-	-	536.36	-
53	Total 395 Sale of Capital Assets			-	272.73	-	13.64	-	536.36		-	536.36	-
54	Nonrevenue Transfers In												
55	Transfers In from Capital Improvement Fund	397.00.10		-	-	-	-	-	-	-	-	-	-
56	Total 397 Transfers-In			-	-	-	-	-	-		-	-	-
57	Prior Period Adjustment(s)												
58	Budget Report Revenue Adjustment	388.10.00	EOY adjustment to the Budget Report balance		-		9,606.15						
59	Total 388 Prior Period Adjustment(s)			-	-	-	9,606.15	-	-		-	-	-
60	Total Revenue			1,086,140.00	1,154,047.26	1,184,226.00	1,272,852.94	1,296,884.00	1,241,211.53		115,495.70	1,354,302.75	1,561,115.00
61													

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62	Expenditures												
63	Board Expenditures												
64	BOC Stipend	576.20.100.10.00	5 @ \$128 per meeting x 15 meetings (regular and retreat)	5,130.00	5,130.00	5,130.00	4,000.00	9,600.00	3,114.00	32.44%	768.00	3,882.00	9,600.00
65	BOC Supplies												
66	BOC Office Supplies	576.20.100.30.10	business cards, etc.	100.00	-	100.00	71.30	100.00	-	0.00%	-	50.00	100.00
67	BOC Equipment	576.20.100.30.20	Gavel, nameplates, Frames, etc.	100.00	18.68	100.00	46.22	500.00	-	0.00%	-	350.00	500.00
68	BOC Meeting Food	576.20.100.30.30	retreat	250.00	102.07	250.00	149.80	250.00	74.37	29.75%	-	74.37	250.00
69	BOC Services												
70	Consultant Fees	576.20.100.40.10		500.00	-	300.00	-	300.00	-	0.00%		-	300.00
71	Transcription Services	576.20.100.40.20		5,400.00	3,238.00	750.00	-	750.00	-	0.00%		-	100.00
72	Meeting Site Rental	576.20.100.40.30		600.00	-	600.00	1,565.00	600.00	555.00	92.50%	210.00	765.00	1,000.00
73	Public Records Request	576.20.100.40.40		500.00	-	500.00	-	500.00	-	0.00%		-	500.00
74	Travel (BOC non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	200.00	-	100.00	-	100.00	-	0.00%		-	100.00
75	BOC Development												
76	Travel/Transportation (BOC Development)	576.20.100.40.61	For development purposes only	200.00	43.60	200.00	-	200.00	-	0.00%		-	150.00
77	Tuition/Registration Fees (BOC Development)	576.20.100.40.62		650.00	-	650.00	-	650.00	-	0.00%		-	650.00
78	BOC Notices/Ads	576.20.100.40.70	For posting legal notices or DA position	200.00	135.00	200.00	-	200.00	-	0.00%		-	200.00
79	BOC Intergovernmental Costs												
80	Election Costs	576.20.100.50.10	billed in 2020 for the 2019 election cycle	-	-	6,000.00	9,174.11	-	-				14,200.00
81	Total 576.20.100 Board Expenditures			13,830.00	8,667.35	14,880.00	15,006.43	13,750.00	3,743.37		978.00	5,121.37	27,650.00
82	Executive Expenditures												
83	Executive Salaries & Wages												
84	Executive Director/District Administrator Wages	576.20.200.10.10		46,456.00	36,890.94	37,740.00	36,393.49	33,100.00	29,280.25	88.46%	7,325.25	36,605.50	39,060.00
85	Other Taxable Compensation (Exec. Benefit Stipend)	576.20.200.10.20		6,968.00	5,272.48	5,661.00	4,559.42	4,965.00	3,999.05	80.54%	520.77	4,519.82	5,859.00
86	Executive Personnel Benefits												
87	Non-Taxable Benefits												
88	FICA	576.20.200.20.11	Included in Pool Personnel Benefits	4,087.00	-								
89	Unemployment	576.20.200.20.12		2,420.00	-								
90	L & I	576.20.200.20.13		122.00	-								
91	Executive Development												
92	Travel/Transportation (Exec. Development)	576.20.200.40.11	For development purposes only	70.00	43.25	150.00	42.12	150.00	-	0.00%		-	150.00
93	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12		500.00	380.00	500.00	-	500.00	694.00	138.80%		694.00	500.00
94	Travel (Exec. non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	200.00	-	200.00	11.34	200.00	-	0.00%		-	200.00
95	Total 576.20.200 Executive Expenditures			60,823.00	42,586.67	44,251.00	41,006.37	38,915.00	33,973.30		7,846.02	41,819.32	45,769.00

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1													
96	Shared Expenditures												
97	Shared Salary & Wages												
98	Bookkeeper Wages	576.20.300.10.10		7,500.00	11,099.13	12,500.00	19,634.67	21,840.00	10,220.00	46.79%	4,147.88	14,367.88	21,320.00
99	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	-	-	1,242.42	3,276.00	1,533.02	46.80%	622.19	2,155.21	3,198.00
100	Non-Taxable Benefits												
101	FICA	576.20.300.20.11		575.00	-								
102	Unemployment	576.20.300.20.12	Included in Pool Personnel Benefits	450.00	-								
103	L & I	576.20.300.20.13		70.00	-								
104	Shared Supplies/Equipment												
105	Office/Computer Supplies/Equipment (consumable)												
106	Office Supplies (consumables)	576.20.300.30.11	desk supplies, planners, deposit slips, batteries	1,000.00	1,325.25	1,500.00	1,147.92	1,500.00	789.49	52.63%	46.65	836.14	1,000.00
107	Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	800.00	555.88	550.00	531.09	1,000.00	340.83	34.08%	40.69	381.52	1,000.00
108	Office/Computer Supplies/Equipment (non-												
109	Office Equipment (non-consumables)	576.20.300.30.13	includes sign stands, furniture, staplers, etc.	1,000.00	475.91	1,000.00	5,239.84	3,000.00	1,336.61	44.55%	645.48	3,850.00	3,000.00
110	Computer Equipment (replacement)	576.20.300.30.14	includes new firewall and switch	1,000.00	2,007.41	2,500.00	4,617.05	1,000.00	-	0.00%	30.25	30.25	3,000.00
111	Shared Services												
112	IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	1,000.00	2,138.42	4,000.00	3,755.06	4,000.00	4,589.27	114.73%	500.14	5,089.41	4,500.00
113	Legal Services	576.20.300.40.20		10,000.00	5,912.00	8,000.00	2,446.00	6,000.00	1,188.00	19.80%	192.00	1,380.00	5,500.00
114	Communication Services												
115	Telephone	576.20.300.40.31	Personal Mobile Device Stipend (per Policy 560)	-	-	-	200.00	-	500.00	-	100.00	750.00	600.00
116	Postage	576.20.300.40.32		200.00	137.20	200.00	224.48	300.00	225.35	75.12%	49.75	280.00	310.00
117	Website & Email hosting	576.20.300.40.33	Rackspace, Dreamhost, Website Update	1,300.00	1,312.88	1,500.00	1,576.40	1,500.00	1,794.20	119.61%	-	1,795.00	3,500.00
118	Internet/VoIP Phones	576.20.300.40.34	Intermedia, Comcast	7,750.00	7,594.98	7,500.00	4,864.63	4,200.00	3,244.26	77.24%	654.28	3,898.54	4,000.00
119	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office (\$250), Adobe DC (\$200), When to Work (\$360), McAfee (\$40)	1,500.00	956.66	1,600.00	1,226.17	1,700.00	519.93	30.58%	32.98	552.91	1,700.00
120	Advertising/Posting Fees (DOAO)	576.20.300.40.36	For posting DOAO position only	200.00	329.00	200.00	-	200.00	-	0.00%	-	-	200.00
121	Printing & Copying Services	576.20.300.40.37	Sharp Lease & other non-program printing services	4,700.00	5,471.59	5,500.00	5,126.86	5,500.00	4,068.84	73.98%	733.86	4,802.70	5,000.00
122	Bank Charges	576.20.300.40.40	CIP Fund Charges Reported on CIP Fund Budget	2,300.00	343.60	800.00	(743.47)	500.00	369.94	73.99%	48.94	450.00	500.00
123	Payroll Services	576.20.300.40.50	\$5614.60 year \$60.50 timeclock, \$230/month	5,000.00	5,235.27	6,000.00	5,024.92	6,000.00	6,639.62	110.66%	841.64	7,481.26	8,000.00
124	Membership Dues	576.20.300.40.60	Annual: WRPA \$1250, MRSC Rosters \$135, Amazon Prime \$140, ARC \$300, WAPRO \$25	1,000.00	1,168.26	1,000.00	775.00	2,000.00	1,900.90	95.05%	-	1,900.90	1,900.00
125	Miscellaneous Services	576.20.300.40.70		500.00	-	500.00	-	200.00	-	0.00%	-	-	200.00
126	Risk Management Services												
127	Security & Fire Alarm	576.20.300.40.81	Monitoring \$100/month = \$1080, Yearly Inspection \$320	4,200.00	2,462.39	2,500.00	2,383.83	2,900.00	6,953.77	239.79%	180.00	7,133.77	3,000.00
128	Pest Control	576.20.300.40.82	Orkin - quarterly \$165.51 total \$662.04	700.00	576.55	700.00	851.36	700.00	585.38	83.63%	166.26	751.64	700.00
129	Insurance	576.20.300.40.83	WCIA - Travelers	12,612.00	13,170.00	14,000.00	11,176.00	17,500.00	12,500.00	71.43%	-	12,500.00	14,500.00
130	Fingerprinting (WSP)	576.20.300.40.84	*2020 - \$71.25 + \$10 fingerprinting x 20 people	800.00	385.00	900.00	890.00	1,250.00	1,628.00	130.24%	-	1,628.00	2,000.00
131	Financial Services												
132	Accounting Services (Independent)	576.20.300.40.91	Independent		-								
133	CPA Services	576.20.300.40.92		10,000.00	6,627.50	8,000.00	4,300.00	6,000.00	1,367.75	22.80%	234.00	1,601.75	4,500.00
134	Software Programs (financial)	576.20.300.40.93	QuickBooks and CivicRec	500.00	150.00	500.00	225.00	500.00	390.00	78.00%	-	600.00	6,200.00
135	Shared Intergovernmental Services												
136	External Taxes and Operating Assessments	576.20.300.50.10	include description	1,000.00	-				-				
137	Washington Business License	576.20.300.50.20		-	-		19.00		-				
138	Tukwila Business License	576.20.300.50.30		-	-				-				
139	Annual Permits	576.20.300.50.40	King Co Health	600.00	593.00	650.00	593.00	650.00	612.00	94.15%		612.00	650.00
140	Interlocal Agreements	576.20.300.50.50		-	-								
141	State Audit	576.20.300.50.60	travel status	13,500.00	2,606.09	-	5,415.70	8,000.00	-	0.00%	-	8,000.00	
142	Total 576.20.300 Shared Expenditures			91,757.00	72,633.97	82,100.00	82,742.93	101,216.00	63,297.16		9,266.99	82,828.88	99,978.00

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143	Swimming Pool Expenditures											-	
144	Swimming Pool Salaries and Wages												
145	Lifeguard Wages	576.20.400.10.10		96,000.00	108,028.79	126,450.00	129,910.22	182,015.00	123,486.20	67.84%	19,110.12	142,596.32	190,000.00
146	Instructor Wages	576.20.400.10.20		52,000.00	41,251.52	42,500.00	60,522.58	51,000.00	49,135.58	96.34%	8,322.21	57,457.79	61,000.00
147	Water Exercise Instructor Wages	576.20.400.10.25		-	-	-	551.50	4,000.00	3,969.74	99.24%	551.50	4,521.24	7,200.00
148	Head Guard Wages	576.20.400.10.30		-	-								
149	Director of Aquatic Operations Salary	576.20.400.10.40		55,000.00	47,711.48	66,734.00	66,559.98	68,726.00	60,740.15	88.38%	11,180.00	71,920.15	72,000.00
150	Assistant Aquatics Manager Wages	576.20.400.10.50		75,000.00	80,564.74	89,000.00	105,707.03	124,280.00	101,279.81	81.49%	19,431.73	120,711.54	120,000.00
151	Front Desk Wages	576.20.400.10.60		44,000.00	34,254.08	50,100.00	29,238.93	30,000.00	22,623.71	75.41%	3,704.98	26,328.69	40,000.00
152	Maintenance Worker Wages	576.20.400.10.65		-	-	-	-	13,000.00	-	0.00%	-	-	-
153	Overtime Wages	576.20.400.10.70		-	14,532.98	7,500.00	6,249.25	7,500.00	3,185.94	42.48%	652.85	3,838.79	5,000.00
154	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	-	-	-	9,105.27		-	9,500.00	10,182.00
155	Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80		19,500.00	19,512.44	23,500.00	24,920.45	28,951.00	23,117.47	79.85%	4,371.36	28,894.75	28,800.00
156	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90			37.34								
157	Swimming Pool Personnel Benefits												
158	Non-Taxable Benefits												
159	FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	26,124.00	31,022.68	35,711.35	37,560.96	44,236.35	34,034.36	76.94%	6,289.07	39,265.80	45,581.53
160	Unemployment	576.20.400.20.12	TPMPD's contribution (3.5% up to \$47,300)	18,178.00	12,764.03	25,674.83	9,998.77	20,238.86	10,377.46	51.27%	1,312.94	17,964.75	20,854.30
161	L&I	576.20.400.20.13	TPMPD's contribution	9,500.00	8,597.08	15,000.00	13,151.85	15,000.00	15,591.05	103.94%	1,989.95	15,000.00	20,000.00
162	Other Benefits (non-cash)	576.20.400.20.20		-									
163	Swimming Pool Supplies												
164	Program Supplies and Equipment												
165	Exercise Classes Supplies & Equipment	576.20.400.30.11	foam dumbbells \$20x10	200.00	139.80	200.00	318.17	300.00	93.83	31.28%		93.83	300.00
166	Swim Classes/Instruction Supplies & Equipment	576.20.400.30.12	youth kick boards, noodles, floatation bars, dive toys, swim platform	1,200.00	412.20	500.00	736.74	800.00	2,189.00	273.63%	-	2,189.00	3,500.00
167	Special Events Supplies & Equipment	576.20.400.30.13	food, inflatables, games supplies, wristbands	1,400.00	2,469.67	2,400.00	2,810.34	3,000.00	2,532.13	84.40%	283.35	2,815.48	2,400.00
168	Staff Uniforms Supplies & Equipment	576.20.400.30.14	shirts, swimsuits, hip packs, badges, lanyards, whistles, polo shirts	1,700.00	1,807.39	2,500.00	2,150.43	2,000.00	1,945.65	97.28%	892.49	2,838.14	4,000.00
169	Safety Supplies & Equipment	576.20.400.30.15	life jackets, first aid supplies, biohazard supplies, rescue tubes	1,700.00	3,119.56	2,500.00	3,782.30	1,740.00	923.62	53.08%	-	923.62	2,100.00
170	Lifeguard Class Supplies & Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes		156.44	150.00	235.52	100.00	61.29	61.29%	-	61.29	200.00
171	Drop In/Open Swim Supplies & Equipment	576.20.400.30.17	kickboards, fins, wristbands, foam boats		243.22	500.00	2,591.56	500.00	95.00	19.00%	1,780.51	1,875.51	570.00
172	Maintenance and Repairs Supplies												
173	Pool Chemicals Supplies & Equipment	576.20.400.30.21	Airgas, Orca Pacific, The Pool Guy Plus	11,000.00	10,574.12	14,000.00	10,989.69	10,000.00	10,654.99	106.55%	2,470.61	13,125.60	15,000.00
174	Janitorial Supplies & Equipment	576.20.400.30.22		6,000.00	9,574.70	8,000.00	10,584.60	11,000.00	6,450.27	58.64%	1,243.95	7,694.22	11,000.00
175	Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	1,500.00	2,353.81	6,000.00	10,541.74	5,000.00	2,723.34	54.47%	376.37	3,099.71	5,000.00
176	Landscaping Supplies & Equipment	576.20.400.30.24	ice melt, lawn repair chemicals, plants, bark	500.00	812.92	2,000.00	54.20	1,000.00	203.04	20.30%	-	203.04	1,000.00
177	Repairs/Maintenance Supplies & Equipment	576.20.400.30.25	paint, paint brushes, rust remover, gloves, etc.	-	-	-	-	-	-		-	-	1,000.00
178	Resale Inventory	576.20.400.30.30		2,600.00	3,494.40	3,500.00	5,011.34	5,000.00	3,663.93	73.28%	414.48	4,078.41	5,500.00
179	Miscellaneous Supplies & Equipment	576.20.400.30.40	Include description	200.00	283.85	200.00	49.83	200.00	74.68	37.34%	-	74.68	1,500.00

	A	B	C	D	E	F	G	H	I	J	K	L	N
1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget
180	Swimming Pool Services												
181	Transaction Services/Merchant Fees	576.20.400.40.10	Credit Card processing fees: Authorize.net and EVO Payments	6,500.00	7,577.47	9,000.00	9,599.39	11,220.00	9,068.91	80.83%	1,119.12	16,969.00	12,070.65
182	Translation Services	576.20.400.40.20		500.00	-	300.00	-	500.00	-	0.00%	-	-	500.00
183	Grant Translation	576.20.400.40.21				500.00	-		-		-	-	
184	Advertising & Promotion												
185	Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochure design	2,000.00	780.00	2,000.00	2,470.00	2,000.00	1,380.00	69.00%	660.00	2,040.00	2,200.00
186	Printing & Copying (A&P)	576.20.400.40.32	For brochures, banners, etc.	4,000.00	3,564.38	4,000.00	4,657.19	4,000.00	2,488.27	62.21%	1,458.88	3,947.15	6,000.00
187	Staff Recruiting	576.20.400.40.33	Job Postings: Indeed, Facebook, Job Board, etc.	800.00	228.00	800.00	1,037.96	1,000.00	1,471.58	147.16%	-	1,471.58	2,500.00
188	Promotional giveaways	576.20.400.40.34	program promotion only	800.00	40.51	500.00	-	500.00	17.97	3.59%	-	17.97	500.00
189	Outreach & Marketing Services	576.20.400.40.35	additional services as needed	4,000.00	600.00	2,000.00	387.56	2,000.00	-	0.00%	-	-	4,000.00
190	Grant Marketing	576.20.400.40.36				1,700.00	153.57		-		-	-	
191	Grant Overhead	576.20.400.40.37				2,800.00	825.43		-		-	-	
192	Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment, Indeed			1,000.00	1,328.94	1,500.00	586.63	39.11%	-	586.63	-
193	Staff Development												
194	Travel/Transportation (Staff Development)	576.20.400.40.41	For pool and shared staff only	-	189.62	400.00	1,352.03	1,000.00	-	0.00%	191.08	191.08	1,000.00
195	Tuition/Registration Fees (Staff development)	576.20.400.40.42	Staff certifications, Management training, includes Shared staff development	4,500.00	1,568.08	2,000.00	2,746.14	3,500.00	1,929.40	55.13%	473.50	2,402.90	4,000.00
196	Rentals and Leases												
197	Equipment Rentals	576.20.400.40.51		500.00	-		-		-		-	-	-
198	Facility Ground Lease	576.20.400.40.52	TSD ILA executed 07.11.2017	11,497.00	-								
199	Utilities												
200	Electrical (Utilities)	576.20.400.40.61		16,000.00	15,996.92	17,600.00	16,219.91	19,000.00	15,729.64	82.79%	1,186.50	16,916.14	19,000.00
201	Gas (Utilities)	576.20.400.40.62		49,000.00	48,948.96	58,000.00	42,364.04	50,000.00	30,213.55	60.43%	6,209.77	36,423.32	48,000.00
202	Water (Utilities)	576.20.400.40.63		5,100.00	6,474.42	6,500.00	5,908.14	7,000.00	5,381.92	76.88%	-	5,381.92	7,500.00
203	Sewer (Utilities)	576.20.400.40.64		4,200.00	1,186.46	1,500.00	704.35	1,500.00	611.45	40.76%	117.70	729.15	1,500.00
204	Garbage Collection (Utilities)	576.20.400.40.65		1,000.00	-	1,000.00	-	1,000.00	-	0.00%	-	-	1,000.00
205	Storm Drain (Utilities)	576.20.400.40.66		-	-								
206	Other (Utilities)	576.20.400.40.67		-	-								
207	Repairs and Maintenance Services												
208	Maintenance/Janitorial Services	576.20.400.40.71			-								
209	Facility Repairs/Maintenance Services	576.20.400.40.72	HVAC, Plumbing, Doors, Walls, Floors, Electrical	20,000.00	31,799.21	40,000.00	62,912.49	30,000.00	21,777.44	72.59%	44,129.68	50,000.00	55,000.00
210	Equipment Repairs/Maintenance Services	576.20.400.40.73		4,000.00	21,227.84	21,000.00	13,950.56	37,112.00	21,226.44	57.20%	135.83	21,362.27	25,000.00
211	Landscaping/Groundskeeping Services	576.20.400.40.74			-								
212	Travel (Staff non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	21.04	200.00	110.96	200.00	-	0.00%	-	-	200.00
213	Miscellaneous Services												
214	Scholarship Funds Expensed	576.20.400.40.91		10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	9,871.10	98.71%	1,479.50	11,275.10	12,000.00
215	Red Cross	576.20.400.40.92	Non-staff Certification fees (LG Class)	780.00	350.00	350.00	324.00	350.00	305.00	87.14%	-	305.00	924.00
216	Aerobics Partner	576.20.400.40.93					1,275.00	2,400.00	350.00	14.58%	200.00	550.00	-
217	Other Services	576.20.400.40.94	2019: Unclaimed Property Transfer (User Credits from CivicRec)	500.00	-				1,208.88				
218	Adult Free Passes	576.20.400.40.95		60.00	-								
219	Youth Free Passes	576.20.400.40.96		300.00	9.00								
220	Discounts Applied	576.20.400.40.97			-								
221	Gift Certificates	576.20.400.40.98			322.00								
222	Total 576.20.400 Swimming Pool Expenditures			569,539.00	581,948.07	707,770.17	710,464.64	815,369.21	611,875.69		141,740.03	747,641.56	876,582.48

	A	B	C	D	E	F	G	H	I	J	K	L	N
	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget
1													
223	Sales Tax												
224	Sales Tax Paid	586.00.300.00.00		5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	6,168.47	82.80%	920.08	6,927.33	8,070.00
225			Total 586.00.300 Sales Tax	5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	6,168.47		920.08	6,927.33	8,070.00
226	Debt Service Principle												
227	City Bridge Loan (Principle)	591.76.300.70.10	Monthly billing, payoff date: 05/2023	107,826.00	107,825.66	110,002.05	110,002.05	112,222.37	93,362.56	83.19%	18,486.67	112,222.37	114,487.50
228	Loans and Bonds (Principle)	591.76.300.70.20	Bi-Annual Billing, payoff date 12/2022	96,428.00	96,427.85	99,195.63	99,195.63	97,521.42	48,277.93	49.50%	49,948.70	97,521.42	101,461.29
229			Total 591.76.300 Debt Service Principle	204,254.00	204,253.51	209,197.68	209,197.68	209,743.79	141,640.49		68,435.37	209,743.79	215,948.79
230	Debt Service Interest												
231	City Bridge Loan (Interest)	592.76.300.80.10		13,632.00	13,632.10	11,455.71	11,455.71	9,235.39	7,852.24	85.02%	1,756.29	9,235.39	6,970.26
232	Loans and Bonds (Interest)	592.76.300.80.20		16,702.00	16,702.15	13,934.37	13,934.37	15,608.58	8,287.07	53.09%	6,616.30	15,608.58	11,668.71
233			Total 592.76.300 Debt Service Interest	30,334.00	30,334.25	25,390.08	25,390.08	24,843.97	16,139.31		8,372.59	24,843.97	18,638.97
234	Park Facility Improvements and New Construction												
235	CIP Supplies	595.76.300.30.00	<i>Reported below: 2019 Capital Improvement Project/Lifetime Replacement Fund Budget</i>										
236	CIP Services	595.76.300.40.00		15,000.00									
237			Total 595.76.300 Park Facility Improvements (CIP)	15,000.00	-	-	-	-	-	-	-	-	-
238	Transfers Out												
239	Transfers Out to Capital Improvement Fund	597.00.300.00.10	80K + Grant Revenue for CIP Project	85,000.00	133,305.00	80,000.00	97,633.20	80,000.00	-	0.00%	97,633.20	80,000.00	220,000.00
240			Total 597.00.300 Transfers Out	85,000.00	133,305.00	80,000.00	97,633.20	80,000.00	-		97,633.20	80,000.00	220,000.00
241			Total Expenditures	1,075,990.00	1,081,728.57	1,171,143.93	1,188,942.67	1,291,287.97	876,837.79		335,192.28	1,198,926.22	1,512,637.24
242													
243			Opening Balance	238,546.00	271,557.67	288,491.29	343,876.36	380,436.35	427,786.63			427,786.63	583,163.16
244			Total Revenue	1,086,140.00	1,154,047.26	1,184,226.00	1,272,852.94	1,296,884.00	1,241,211.53			1,354,302.75	1,561,115.00
245			Total Expenditures	(1,075,990.00)	(1,081,728.57)	(1,171,143.93)	(1,188,942.67)	(1,291,287.97)	(876,837.79)			(1,198,926.22)	(1,512,637.24)
246	Ending Balance			248,696.00	343,876.36	301,573.36	427,786.63	386,032.38	792,160.37			583,163.16	631,640.92
247			Net Income (Total Revenue less Total Expenditures)	10,150.00	72,318.69	13,082.07	83,910.27	5,596.03	364,373.74			155,376.53	48,477.76
248			Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures										
249			3 Months Operational and Debt Service Expenses:	247,747.50	237,105.89	272,785.98	272,827.37	302,821.99	219,209.45			279,731.56	323,159.31
250			Requirement Met?	YES	YES	YES	YES	YES	YES			YES	YES

	A	B	C	D	E	F	G	H	I	J	K	L	N
1	Item Description	GL Code	Additional Information	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals as of 10.31.2019	% of Budget	2018 Actuals 11.01 - 12.31.2018	Estimated 2019 (Column I+K unless orange or green highlight)	2020 Proposed Budget
251	Tukwila Pool Metropolitan Park District Capital Improvement Project/Lifetime Replacement Fund Budget												
252	Unrestricted Opening Balance (CIP)			250,105.00	220,000.00	353,305.00	353,305.00	392,029.51	393,575.05			393,575.05	361,080.05
253													
254	Transfers in from General Fund	Annual CIP Transfer		\$85,000.00	\$5,000.00	80,000.00	97,633.20	80,000.00	-	0.00%	97,633.20	80,000.00	80,000.00
255		Grant Revenue Transfer In							-			-	140,000.00
256		*(\$80,000 2017 Transfer) - (\$30105 Balance of 2016 Transfer)			\$110,105.00					-			
257		*2018 Transfer in 2017			\$18,200.00					-			
258	Prior Period Adjustment(s)	EOY adjustment to the Budget Report balance to match the General Ledger (QBO)		-	-	-	11,661.44		-				
259	Investment Income	Interest earned from CIP Fund							7,365.43				2,500.00
260	Total Revenue			\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$7,365.43			\$80,000.00	\$222,500.00
261													
262	CIP Expenditures	2019, 2017	Pool Liner					55,000.00		0.00%		112,495.00	75,000.00
263		2025	Heat Exchanger (Pool Water)										
264		2018, 2023, 2028	Pool Covers			12,501.00	16,830.62						
265		2020	Painting (Int & Ext)										120,205.00
266		2020, 2028	ADA Chair Lift										10,000.00
267		2018	Starting/Diving Blocks			18,000.00	17,999.97						
268		2022	Diving Board										
269		2026	Domestic Boiler										
270		2030	Stall Partitions										
271		2023	Locker Room Floor Resurfacing										
272		2028	Pool Deck Floor Resurfacing										
273		2018	Slide Steps/Platfom			12,000.00	13,354.00						
274		2018	Lighting (Pool Deck)			6,200.00	7,954.10						
275		2018	Lane Dividers				3,336.80					3,336.80	
276	2018	Security Cameras				9,549.10					9,549.10		
277	Items not included in LifeCycle Replacement Plan												
278	2032	Pool Circ Pump/VFD											
279	2033	Roof											
280	2031	HVAC Controls											
281	Bank Charges	Bank Service Fees from CIP Fund							175.72				250.00
282	Total Expenditures			-	-	48,701.00	69,024.59	55,000.00	175.72		12,885.90	112,495.00	205,455.00
283													
284	<i>Opening Balance</i>			<i>250,105.00</i>	<i>220,000.00</i>	<i>353,305.00</i>	<i>353,305.00</i>	<i>392,029.51</i>	<i>393,575.05</i>			<i>393,575.05</i>	<i>361,080.05</i>
285	<i>Total Revenue</i>			<i>\$85,000.00</i>	<i>\$133,305.00</i>	<i>\$80,000.00</i>	<i>\$109,294.64</i>	<i>\$80,000.00</i>	<i>\$7,365.43</i>			<i>\$80,000.00</i>	<i>\$222,500.00</i>
286	<i>Total Expenditures</i>			<i>-</i>	<i>-</i>	<i>(48,701.00)</i>	<i>(69,024.59)</i>	<i>(55,000.00)</i>	<i>(175.72)</i>			<i>(112,495.00)</i>	<i>(205,455.00)</i>
287	Ending Balance (CIP)			335,105.00	353,305.00	384,604.00	393,575.05	417,029.51	400,764.76			361,080.05	378,125.05

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

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

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

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

Tukwila Pool MPD CIP Fund Demo Reserve

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