

METROPOLITAN PARK DISTRICT OF TACOMA



# 2019-2020 BIENNIUM OPERATING & CAPITAL BUDGET

Fiscal Years **January 1, 2019–December 31, 2020**



[MetroParksTacoma.org](http://MetroParksTacoma.org)

# 2019-2020 BIENNIUM OPERATING & CAPITAL BUDGET

Submitted By:

**Shon Sylvia**  
Executive Director

Created in 1907 by a vote of the citizens of Tacoma, the Park District is a special purpose district responsible for parks and recreation programs. Its jurisdiction includes the City of Tacoma, the areas of Browns Point and Dash Point, and Northwest Trek Wildlife Park in Eatonville. The District is governed by a board of five commissioners who are elected by the citizens of the District to six-year terms. The chief executive officer, the Executive Director, is appointed by the Park Board while other Directors and Officers are appointed by the Executive Director.



Metropolitan Park District of Tacoma  
4702 South 19th Street  
Tacoma, Washington 98405-1175



## Metropolitan Park District of Tacoma Board of Park Commissioners

Pictured from left to right: Aaron Pointer, Erik Hanberg, Tim Reid, Andrea Smith, Jessie K. Baines Jr.

### Board of Park Commissioners

|                       |              |
|-----------------------|--------------|
| Andrea Smith          | President    |
| Aaron Pointer         | Clerk        |
| Erik Hanberg          | Commissioner |
| Tim Reid              | Commissioner |
| Jessie K. Baines, Jr. | Commissioner |

### Expiration of Term

|                   |
|-------------------|
| December 31, 2023 |
| December 31, 2019 |
| December 31, 2023 |
| December 31, 2019 |
| December 31, 2021 |

### Executive Administration

|                     |  |
|---------------------|--|
| Shon Sylvia         | Executive Director                               |
| Peter Mayer         | Deputy Executive Director                        |
| Marina Becker       | Director of Parks & Recreation                   |
| Alan Varsik         | Director of Zoological & Environmental Education |
| Deborah Terwilliger | Director of Planning & Development               |
| Dave Lewis          | Deputy Director of Parks & Recreation            |
| Erwin Vidallon      | Chief Financial Officer                          |
| Joe Brady           | Chief Strategy Officer                           |
| Hunter George       | Chief Communications and Public Affairs Officer  |
| Paul Weed           | Chief Administrative Officer                     |
| Sandra Eliason      | Chief Marketing and Development Officer          |
| Jennifer Bowman     | Executive Office Administrator                   |



# 2019-2020 BIENNIUM OPERATING & CAPITAL BUDGET

**Shon Sylvia**  
Executive Director

## Prepared by

|                |                         |
|----------------|-------------------------|
| Erwin Vidallon | Chief Financial Officer |
| Don Higgins    | Budget Administrator    |

## Executive Budget Review Team

|                     |  |
|---------------------|--|
| Shon Sylvia         | Executive Director                               |
| Peter Mayer         | Deputy Executive Director                        |
| Marina Becker       | Director of Parks & Recreation                   |
| Deborah Terwilleger | Director of Planning & Development               |
| Alan Varsik         | Director of Zoological & Environmental Education |
| Erwin Vidallon      | Chief Financial Officer                          |
| Don Higgins         | Budget Administrator                             |

## Budget Planning and Development Team

|                       |                                   |
|-----------------------|-----------------------------------|
| Erwin Vidallon        | Chief Financial Officer           |
| Don Higgins           | Budget Administrator              |
| Vickie Cowan          | Budget & Finance Supervisor       |
| Yana Dvoukhretchenski | Business & Administrative Manager |
| Marci Kriebel         | Bond Accountant                   |
| Andrea Donnelly       | Controller                        |

## Additional Support from

|                 |   |
|-----------------|---|
| Dave Lewis      | Deputy Director of Parks and Recreation         |
| Hunter George   | Chief Communications and Public Affairs Officer |
| Nancy Johnson   | Senior Communications Administrator             |
| Jennifer Bowman | Executive Office Administrator                  |
| Matthew Kerns   | Management Analyst                              |



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Honorable Board of Park Commissioners:

I am pleased to present our 2019-20 biennial work plan and budget. We are poised to keep doing great things. Property values are rising and the regional economy continues its strong trends. Consumer confidence is high, and programs and attractions are experiencing excellent attendance and growth. Our stewardship of the \$198 million bond approved by voters in 2014 is resulting in leveraged dollars from other sources that enables us to do even more. It's an exciting time for the district and this community.

However, we will never have enough resources to offer every program or service that we wish to provide. And activating new assets – such as the Eastside Community Center, Pacific Seas Aquarium and Dune Peninsula – requires additional resources. The Metro Parks leadership team is committed to understanding community priorities, preserving our current system, and finding innovative ways to be more efficient and effective.

This budget is guided by strategies from the Six-Year Strategic Master Plan, which serves as our road map to ensure the District provides the proper levels of service to the community. Our spending is also guided by the Mission-Led Comprehensive Program Plan, which supports business planning at the program level based on these three areas: active living and community wellness, culture and heritage, and nature and environment.

We continue to evaluate our work through the lens of the Three Pillars of Sustainability: social, environmental, and financial. Examples include the Elementary Sports Program, Whole Child Access Program, conservation engagement initiatives, LEAN innovations, investments in our support systems, and assessment and improvement in the areas of diversity, equity and inclusion.

We are also motivated by something more powerful and less tangible than strategic plans. It's the answer to the question of why we do this type of work. We have an internal campaign called "This Is Why" to help connect employees to the people we serve. We are proud of the many ways our work enriches lives. We make people healthier. We inspire them, and we give them opportunities to succeed.

This budget supports a quality, comprehensive and balanced delivery of parks, recreation, conservation and zoological services that our community expects and deserves. With your support and policy direction, our passionate and talented staff members are ready to tackle the challenges and opportunities of the 2019-20 biennium.

Regards,

Executive Director  
Metro Parks Tacoma

**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. RR92-18**

**ADOPTING THE 2019-2020 BIENNIAL BUDGET**

WHEREAS, the Executive Director of the Metropolitan Park District of Tacoma has recommended a budget and estimate of monies required to meet public expenses, bond retirement, interest and expenses for Metro Parks Tacoma for the 2019-2020 biennium beginning on January 1, 2019 and ending on December 31, 2020; and

WHEREAS, the detail budget is specified in the Executive Director's Recommended 2019-2020 Biennial Operating and Capital Budget, and

WHEREAS, the secretary of the Board did cause to be published in official legal notices of the local newspaper that the Board of Park Commissioners would meet on November 26, 2018 at the regular meeting place of the Board of Park Commissioners of the Metropolitan Park District of Tacoma giving taxpayers an opportunity to be heard regarding the proposed biennial budget; and

WHEREAS, the Board of Park Commissioners of the Metropolitan Park District of Tacoma did meet at the time specified and offered the opportunity for interested taxpayers, citizens and residents to comment on the proposed biennial budget as detailed below:

|                   |  |
|-------------------|--|
| October 22, 2018  | Public Hearing on Regular & Excess Property Tax Levies |
| November 13, 2018 | Public Hearing on Regular & Excess Property Tax Levies |
| November 13, 2018 | Public Hearing on 2019-2020 Biennial Budget            |
| November 26, 2018 | Public Hearing on 2019-2020 Biennial Budget            |

WHEREAS, the proposed biennial budget does not exceed the lawful limit of taxation as allowed to be levied by the Metropolitan Park District of Tacoma for the purposes set forth in the biennial budget, and estimated expenditures in the biennial budget are deemed necessary to provide park and recreation services to the citizens and residents of Metro Parks Tacoma during the 2019-2020 biennial period; now therefore be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that the 2019-2020 Biennial Budget for the period of January 1, 2019 – December 31, 2020 be approved and appropriated as follows:

- Section 1. The required expenditures for departmental needs and operations of Metro Parks Tacoma for the 2019-2020 biennium as noted above are fixed in the following amounts as noted in Exhibit A attached to and incorporated in this resolution.
- Section 2. The secretary of the Board is directed to transmit a certified copy of the 2019-2020 biennial budget as adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma to the State Auditor of Washington, Division of Municipal Corporations.

Section 3 This resolution shall take effect January 1, 2019 at 12:01 a.m.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on December 10, 2018.

  
President

  
Clerk

ATTEST:

  
Secretary

**METRO PARKS TACOMA  
2019-2020 Biennial Budget  
Exhibit A to Resolution No. RR92-18**

| Fund Type                     | Fund Name                            | Sources -<br>Revenue  | Uses -<br>Expenditures |
|-------------------------------|--------------------------------------|-----------------------|------------------------|
| <b>General Fund</b>           |                                      |                       |                        |
| 101                           | General Fund                         | \$ 64,874,326         | \$ 67,609,769          |
|                               | Use of Fund Balance                  | 2,735,443             | -                      |
| <b>Debt Service Funds</b>     |                                      |                       |                        |
| 223                           | 2010 UTGO                            | 3,062,708             | 3,062,708              |
| 263                           | 2012 UTGO                            | 2,178,550             | 2,178,550              |
| 240                           | 2014A UTGO                           | 969,850               | 969,850                |
| 224                           | 2014B UTGO                           | 4,259,400             | 4,259,400              |
| 264                           | 2015 UTGO                            | 3,236,874             | 3,236,874              |
| 241                           | 2016 UTGO                            | 9,875,800             | 9,875,800              |
| 242                           | 2018 UTGO                            | 17,014,450            | 17,014,450             |
| <b>Enterprise Funds</b>       |                                      |                       |                        |
| 401                           | Point Defiance Marina Complex        | 2,583,519             | 2,976,024              |
| 402                           | Meadow Park Golf Course              | 3,261,000             | 3,146,663              |
| 404                           | Zoological & Environmental Education | 52,944,555            | 54,635,877             |
|                               | Use of Working Capital               | 2,083,827             | -                      |
| <b>Internal Service Funds</b> |                                      |                       |                        |
| 510                           | Equipment Rental                     | 751,894               | 720,000                |
| 520                           | Medical Insurance                    | 11,429,648            | 11,000,000             |
| 530                           | Property & Liability Insurance       | 275,000               | 250,000                |
|                               | <b>Total Operating Budget</b>        | <b>\$ 181,536,844</b> | <b>\$ 180,935,965</b>  |
|                               | <b>2019-2020 Capital Budget</b>      | <b>\$ 54,631,616</b>  | <b>\$ 54,631,616</b>   |
|                               | <b>Total All Funds</b>               | <b>\$ 236,168,460</b> | <b>\$ 235,567,581</b>  |

# 2019-2020

## BUDGET IN BRIEF

This is *why*

METROPOLITAN PARK DISTRICT OF TACOMA

### BUDGET MESSAGE

Shon Sylvia

Executive Director | METRO PARKS TACOMA

In 2018, Metro Parks completed two major capital projects as part of our 2014 Parks & Zoo Bond. The public interest and benefits from the new Eastside Community Center and Pacific Seas Aquarium were understood from the moments they opened. An estimated 3,000 visitors streamed through the doors for the community center's grand opening, and the aquarium welcomed tens of thousands of visitors within its first weeks of operation.

The community investment that helped create these new assets and the public response to their openings are indicators of the need and opportunities they provide to our community.

In 2019, we will celebrate the completion of a third new major asset. Funded in part by the 2014 bond, the new Wilson Way pedestrian overpass will fulfill a 30-year community vision to provide safe, non-motorized access between Ruston Way and Point Defiance Park. In addition, we will open Dune Peninsula, transforming the former Asarco Superfund site into an 11-acre park that will boast incomparable views of Puget Sound, Mount Rainier, the Olympic mountains and neighboring islands.

Each of these projects, as well as a host of programming initiatives, are the result of strong collaboration with public and private partners who share in our vision for the future of our community.

Our 2019-20 budget is built on the three Pillars of Sustainability – Social, Environmental and Financial. The following influences – tied directly to our mission and values – were key factors in our budget development:

#### Adapting to meet community needs and expectations

- Leverage community partners to boost reach
- Better align roles/services with the City of Tacoma
- Respond to population shifts, housing affordability, urban densities, homelessness, and level of service needs
- Address level of service needs for vulnerable and under-served populations

#### Expanding our role to think globally and act locally

- Ensure animal welfare
- Respond to climate adaptation and resiliency
- Engage audiences about natural ecosystems and species survival
- Practice and promote environmental sustainability

#### Scaling operations to meet challenges of our expanded park & recreation system:

- Secure sustainable funding sources
- Transition the capital development program to focus on reinvestment in existing infrastructure
- Re-invest in District-wide systems and processes
- Reflect the community we serve; effectively diversify the make-up of our workforce as we continue transitioning through departures of an increasing number of retirement eligible staff.



## AGENCY OVERVIEW

Through quality parks, open space and programming services we contribute to the environmental, physical, social, and economic well-being of our community.

**Vision:** Metro Parks Tacoma envisions a vibrant, active and engaged community.

**Mission:** Creating healthy opportunities to play, learn and grow.

### Organizational Structure:

The **Parks and Recreation Department** provides opportunities for people to play, learn and grow through a myriad of parks, facilities, natural areas, attractions, services and programs.

**Zoological & Environmental Education:** In a world where we need a greater understanding of our interdependency with animals and nature, we're here to connect our community to the natural world in ways that will inspire greater conservation action.

### Planning and Capital Development Department:

Provide District-wide capital asset planning, development and management services to create a sustainable, equitable system of park lands, facilities and attractions to meet community needs.

The **Business & Innovation Department** inspires and supports an innovative, efficient and effective organization that is responsive to community needs.

**Strategy & Governance** provides leadership in fulfilling the agency's mission by supporting the Park Board's policy development and implementation, advancing legislative priorities, and leveraging community and governmental partnerships.

## STAFFING AND WORK PLAN ALIGNMENT

Some positions have been realigned to address budget priorities and achieve operating efficiencies. The 2019-20 budget includes a net increase of full-time (FT) positions. Six General Fund and 7 Enterprise Fund positions have been added to provide staffing and skills needed to advance strategic plan goals and address gaps in new service areas. The table below reflects the total FT for each department within this budget as compared to the approved 2017-18 levels.

### Full-Time Career (FT) Personnel Summary

| FULL TIME POSITIONS                  | End of Biennium |            | Net Budget Change |              |
|--------------------------------------|-----------------|------------|-------------------|--------------|
|                                      | 2017-18         | 2019-20    | #                 | %            |
| <b>General Fund</b>                  |                 |            |                   |              |
| Strategy & Governance                | 4               | 5          | 1                 | 25.00%       |
| Business & Innovation                | 31              | 34         | 3                 | 9.68%        |
| Parks & Recreation                   | 125             | 129        | 4                 | 3.20%        |
| Planning & Development               | 13              | 11         | -2                | -15.38%      |
|                                      | 173             | 179        | 6                 | 3.47%        |
| <b>Enterprise Funds</b>              |                 |            |                   |              |
| Point Defiance Marina Complex        | 4               | 4          | 0                 | 0.00%        |
| Meadow Park Golf Course              | 4               | 4          | 0                 | 0.00%        |
| <b>Zoological &amp;</b>              |                 |            |                   |              |
| Environmental Education              | 143             | 150        | 7                 | 4.90%        |
|                                      | 151             | 158        | 7                 | 4.64%        |
| <b>Total Authorized FT Positions</b> | <b>324</b>      | <b>337</b> | <b>13</b>         | <b>4.01%</b> |

## INITIATIVES GUIDED BY STRATEGIC PLANNING AND PILLARS OF SUSTAINABILITY



### SOCIAL SUSTAINABILITY

**Prioritize our commitment to under-served and vulnerable populations by:**

- Expanding out-of-classroom learning and development opportunities all children and reducing barriers to access for disadvantaged youth through the Whole Child Access Pass.
- Working with the City of Tacoma to develop strategies that support people experiencing homelessness
- Advancing Diversity, Equity, and Inclusion goals throughout the agency across all programs, services, and functions.



### ENVIRONMENTAL SUSTAINABILITY

**Advance Districtwide conservation engagement goals, by:**

- Increasing environmental education and outreach outside the walls of our zoos.
- Expanding environmentally responsible practices across all areas of the District (Identifying alternatives to eliminate single use plastics; continuing focus on Pesticide-free parks; increasing trails in support of community-wide active-transportation corridors.)
- Enhancing volunteer support in natural areas.



### FINANCIAL SUSTAINABILITY

**Sustain and grow our diversified portfolio of revenue resources by:**

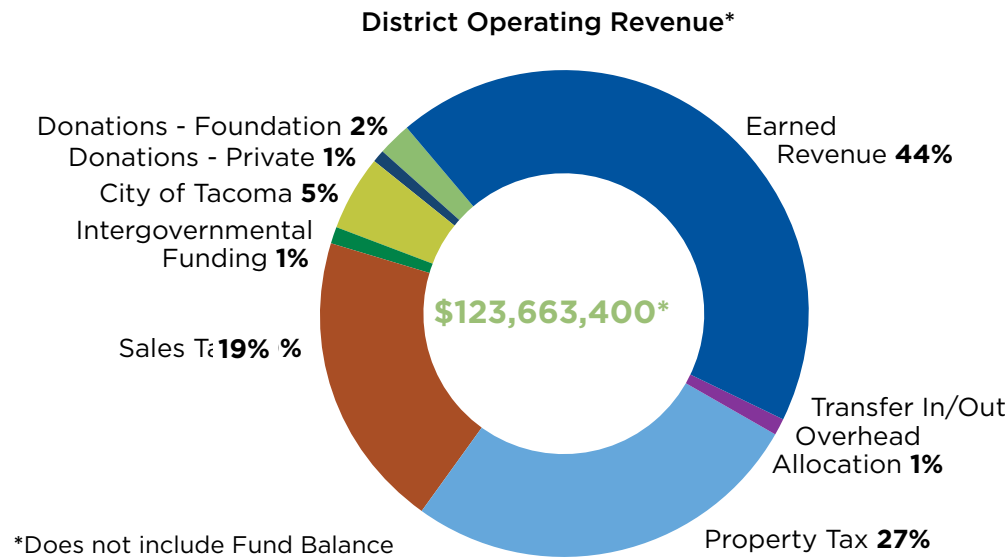
- Leveraging grants, philanthropic gifts and sponsorships that enable us to cost-effectively meet community needs.
- Reviewing & updating level of service in operations for efficiencies and fiscal sustainability.
- Updating fees/charges and exploring alternative approaches for providing cost-effective programs and services
- Invest in infrastructure updates to extend life of existing assets
- Enhancing volunteer recruitment, retention and recognition

## INVESTING IN OUR STAFF

The 2019-20 operating budget reflects an increase in personnel costs of \$10,458,170 (14.5%) from the 2017-18 end of biennium projection. Union full-time positions are budgeted to receive an annual 2% Cost of Living Adjustment (COLA) and 5.56% step increases for

qualifying employees. The process to update and renew the collective bargaining agreement will begin in 2019. Non-represented full-time employees are budgeted to receive an annual maximum of 2.5% wage increase (inclusive of potential COLA plus merit).

## WHERE THE MONEY COMES FROM



### Capital Bond Update

Voters approved a \$198 million capital bond program in 2014 to build, update or improve parks facilities across the district. The 2019-20 budget anticipates \$54.6 million in construction spending. The work plan includes completing 60 projects that were in process at the beginning of the biennium, and starting 55 new projects.

## REVENUES AND EXPENSES BY DEPARTMENT

| REVENUE SOURCES                 | General Fund Departments |                       |                    |                        | Enterprise Funds  |                       |                         |                      |
|---------------------------------|--------------------------|-----------------------|--------------------|------------------------|-------------------|-----------------------|-------------------------|----------------------|
|                                 | Strategy & Governance    | Business & Innovation | Parks & Recreation | Planning & Development | ZEED              | Point Defiance Marina | Meadow Park Golf Course | Total All Funds      |
| Property Tax                    | 32,954,123               | 0                     | 0                  | 0                      | 0                 | 0                     | 0                       | \$32,954,123         |
| Sales Tax                       | 0                        | 0                     | 4,890,359          | 0                      | 19,201,708        | 0                     | 0                       | \$24,092,067         |
| Intergovernmental Funding       | 0                        | 0                     | 1,563,152          | 0                      | 144,000           | 0                     | 0                       | \$1,707,152          |
| Grants                          | 0                        | 0                     | 190,555            | 0                      | 0                 | 9,000                 | 0                       | \$199,555            |
| City of Tacoma                  | 0                        | 0                     | 6,245,519          | 0                      | 0                 | 0                     | 0                       | \$6,245,519          |
| Donations - Private             | 0                        | 115,000               | 87,300             | 0                      | 437,537           | 4,000                 | 0                       | \$643,837            |
| Donations - Foundation          | 0                        | 585,000               | 56,000             | 0                      | 1,618,000         | 0                     | 0                       | \$2,259,000          |
| Earned Revenue & Other          | 100,000                  | 2,170,128             | 14,957,688         | 20,000                 | 31,543,310        | 2,570,519             | 3,161,000               | \$54,522,645         |
| Transfer In/Overhead Allocation | 25,000                   | 725,502               | 189,000            | 0                      | 0                 | 0                     | 100,000                 | \$1,039,502          |
| Fund Balance Use /Add'l Reserve | 0                        | 0                     | 0                  | 0                      | 1,691,322         | 392,505               | 0                       | \$4,819,270          |
| <b>TOTAL SOURCES</b>            | <b>33,079,123</b>        | <b>3,595,630</b>      | <b>28,179,573</b>  | <b>20,000</b>          | <b>54,635,877</b> | <b>2,976,024</b>      | <b>3,261,000</b>        | <b>\$128,482,670</b> |

| EXPENDITURES              | General Fund Departments |                       |                    |                        | Enterprise Funds  |                       |                         |                      |
|---------------------------|--------------------------|-----------------------|--------------------|------------------------|-------------------|-----------------------|-------------------------|----------------------|
|                           | Strategy & Governance    | Business & Innovation | Parks & Recreation | Planning & Development | ZEED              | Point Defiance Marina | Meadow Park Golf Course | Total All Funds      |
| Salaries & Benefits       | 1,895,711                | 7,779,419             | 36,120,688         | 1,056,399              | 33,064,088        | 1,192,453             | 1,686,991               | \$82,795,749         |
| Supplies                  | 38,171                   | 420,836               | 3,710,920          | 45,264                 | 4,378,702         | 816,696               | 572,200                 | \$9,982,788          |
| Services & Charges        | 944,252                  | 4,398,712             | 9,789,422          | 223,150                | 13,533,311        | 795,481               | 818,072                 | \$30,502,400         |
| Intergovernmental Charges | 140,000                  | 4,100                 | 345,561            | 0                      | 1,336,410         | 63,250                | 14,400                  | \$1,903,721          |
| Capital                   | 0                        | 10,000                | 6,000              | 0                      | 1,626,000         | 0                     | 40,000                  | \$1,682,000          |
| Debt Services             | 0                        | 0                     | 81,164             | 0                      | 0                 | 0                     | 0                       | \$81,164             |
| Interfund Transfer - Out  | 100,000                  | 0                     | 0                  | 500,000                | 697,366           | 108,144               | 15,000                  | \$1,420,510          |
| <b>TOTAL USES</b>         | <b>3,118,134</b>         | <b>12,613,067</b>     | <b>50,053,755</b>  | <b>1,824,813</b>       | <b>54,635,877</b> | <b>2,976,024</b>      | <b>3,146,663</b>        | <b>\$128,368,333</b> |

# ABOUT US

Metro Parks Tacoma was established as the first independent park district in 1907. Governed by an elected board of commissioners, the District is comprised of parks, recreation and zoological facilities, and natural areas within Tacoma, Browns Point, Dash Point and Eatonville.



- Attraction
- Community Center
- Park & Natural Area
- Playfield
- Pool
- Sprayground
- Historic Building – Rental
- Unique Recreation Amenity
- Other

## PARKS

- |                                     |                                 |   |  |
|-------------------------------------|---------------------------------|---|--|
| 1 Alderwood Park                    | 21 Irving Park                  | 44 Oakland Madrona Park                   | 66 SERA                                |
| 2 Alling Park                       | 22 Jack Hyde Park               | 45 Old Town Dock                          | 67 Sheridan Park                       |
| 3 Baltimore Park                    | 23 Jane Clark Park              | 46 Old Town Park                          | 68 South Park                          |
| 4 Browns Point Lighthouse Park      | 24 Jefferson Park               | 47 Optimist Park                          | 69 Stanley Park                        |
| 5 Browns Point Playfield            | 25 Jerry Meeker Memorial        | 48 Peck Field                             | 70 STAR Center                         |
| 6 Center at Norpoint & pool         | 26 Julia's Gulch                | 49 People's Park                          | 71 Stewart Heights Park & pool         |
| 7 Charlotte's Blueberry Park        | 27 Kandle Park & pool           | 50 People's Community Center & pool       | 72 Swan Creek Park                     |
| 8 China Lake Park                   | 28 Les Davis Pier               | 51 Point Defiance Park                    | 73 Mountain bike trails                |
| 9 Cloverdale Park                   | 29 Lincoln Heights Park         | 52 Dune Peninsula at Point Defiance Park  | 74 Tacoma Nature Center                |
| 10 Cummings Park                    | 30 Lincoln Park                 | 53 Fort Nisqually Living History Museum   | 75 Thea's Park                         |
| 11 Dash Point Park & pier           | 31 Lots for Tots                | 54 Point Defiance Lodge & Visitors Center | 76 Titlow Park                         |
| 12 DeLong Park                      | 32 Manitou Park                 | 55 Point Defiance Marina                  | 77 Titlow Lodge                        |
| 13 Dickman Mill Park                | 33 Marine Park                  | 56 Point Defiance Zoo & Aquarium          | 78 Ursich Park                         |
| 14 Eastside Community Center & pool | 34 McCarver Park                | 57 Point Defiance Pagoda                  | 79 Vassault Park                       |
| 15 Fern Hill Park                   | 35 McKinley Park                | 58 Wilson Way pedestrian bridge           | 80 Verlo Playfield                     |
| 16 Ferry Park                       | 36 Meadow Park Golf Course      | 59 Portland Avenue Park                   | 81 Wapato Hills Park                   |
| 17 Franklin Park                    | 37 Metro Parks Tacoma HQ        | 60 Puget Park                             | 82 Wapato Park                         |
| 18 Garfield Park                    | 38 Neighbors Park               | 61 Rogers Park                            | 83 Wapato Park Pavilion                |
| 19 Hamilton Park                    | 39 Norpoint Park                | 62 Roosevelt Park                         | 84 Wright Park                         |
| 20 Heidelberg Davis Park            | 40 North Slope Historic Park    | 63 Ruston Way                             | 85 W.W. Seymour Botanical Conservatory |
|                                     | 41 Northeast Tacoma Playground  | 64 Ryan's Park                            |  |
|                                     | 42 Northwest Trek Wildlife Park | 65 Sawyer Tot Lot                         |  |

## GUIDING DOCUMENTS

- 2018 Strategic Master Plan Update
- 2016 Mission Led Comprehensive Plan
- CAPRA Accreditation Standards
- AZA Accreditation Standards
- AZA Species Survival Plan

## ACCREDITED BY



## FUNDING PARTNERS

Our foundations are critical partners in serving our community.



## ADVISORY COUNCILS

- Nature & Environment
- Active Living & Community Wellness
- Arts & Heritage
- Business & Responsive Agency

## ELECTED OFFICIALS

### 2019-20 BOARD OF PARK COMMISSIONERS

- Jessie K. Baines, Jr.
- Erik Hanberg
- Aaron Pointer
- Tim Reid
- Andrea Smith



MetroParksTacoma.org  
 4702 S 19th St.  
 Tacoma, WA 98405  
 253-305-1000

# SYSTEM AT A GLANCE

## ASSETS



**2,725**  
Total Acres



**69**  
Parks & Recreation Properties



**4**  
Community Centers

Association of Zoos & Aquariums (AZA) Accredited



Point Defiance Zoo & Aquarium



Northwest Trek Wildlife Park



Seymour  
Conservatory



Fort Nisqually Living  
History Museum



Tacoma Nature  
Center



Point Defiance  
Boathouse/Marina



Meadow Park  
Golf Course



**4**  
Pools



**10**  
Spraygrounds



**46**  
Playgrounds



**81 mi.**  
Trails



**8.2 mi.**  
Public Shoreline

## PROGRAMS



Adaptive  
Recreation



Aquatics



Specialized  
Recreation



Sports



Fitness



Fun Runs



Summer  
Playground  
Program



Arts  
Programs



Summer  
Camps



Events



Environmental  
Education



5,171  
Total  
Volunteers



Commission for Accreditation of Parks and Recreation Agencies (CAPRA) accredited since 2014.



## 2019-2020 BUDGET INTRODUCTION

The District's \$181.0 million operating budget, plus an additional \$54.6 million for capital projects, reflects a continued commitment to respond to community needs, and to ensure resources are prudently and strategically allocated to programs at the expected level of services. Like our basis for accounting, our basis for budgeting for all funds is modified accrual.

The District's General Fund and Enterprise Funds 6-year financial forecast identifies revenue and expenditure expectations that extend beyond the 2019-2020 biennial budget. The District aligns forecast assumptions with policies outlined in the Board's Long Range Strategic Financial Plan, as well as the priorities emphasized during budget formulation. The 2019-2020 forecast shows growth in some revenues such as property tax, sales tax utility taxes and resource development revenue, as well as admission fee increases in some of our enterprise businesses.

Although the District is projecting an incremental increase in total revenues, the District outlook remains cautionary due to the volatility of some revenue sources such as potential for decreases in State-shared revenues, and uncertain impacts on the expenditure side for potential retirements, medical costs, especially being a self-insured entity, and financial impact to operation due to weather-related incidents. Operating revenues for the biennium are projected to be 13.6% higher than 2017-18 while budgeted expense is projected at 15.6%. The budget is set to maintain a 7% Fund Balance after budgeted use of a portion of the reserves.

The operating budget for the 2019-2020 biennium is balanced. It will continue to fund key core services at existing levels demanded by the community and also provides incremental increases in certain areas of operations to respond to the highest priorities important to the community.



# WHAT THE BUDGET FUNDS

## PROGRAMS & SERVICES

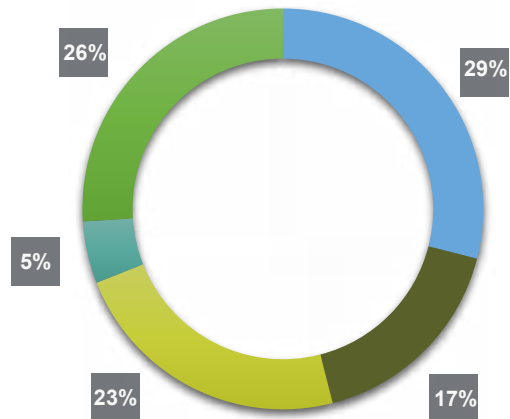
The District's total 2019-2020 operating and capital budget is \$235.6 million. Within that budget, the District provides a variety of programs and services that include:

- ◆ Neighborhood and regional parks
- ◆ Athletic facilities
- ◆ Recreational, educational and sports programs
- ◆ Parks maintenance and operations
- ◆ Community Center operations
- ◆ Pools and spraygrounds
- ◆ Regional attractions, such as Point Defiance Zoo & Aquarium, Northwest Trek Wildlife Park, Point Defiance Marina, Point Defiance Park, Tacoma Nature Center, and Meadow Park Golf Course
- ◆ Historic landmarks, such as Fort Nisqually Living History Museum, W.W. Seymour Conservatory, and Titlow Lodge
- ◆ Planning and development of parks and facilities
- ◆ Administration and oversight

Of the total operating and capital budget, \$67.6 million or 29%, represents the General Fund, which funds the majority of the Parks & Recreation Department and also District-wide administration and oversight. Also, \$60.8 million or 26%, funds the District's enterprise businesses: Point Defiance Zoo & Aquarium, Northwest Trek, Point Defiance Marina, and the Meadow Park Golf Course. The graphics below provide an illustration of fund type allocations and total funding by department:

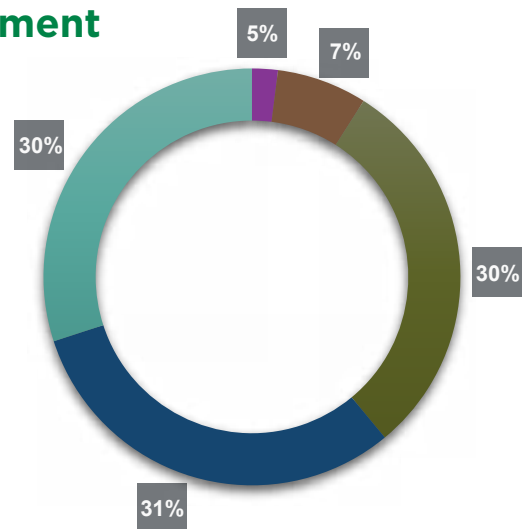
### 2019 -2020 Fund Distribution by Type

- General Fund 29%
- Debt Services Funds -17%
- Capital Funds - 23%
- Internal Service Funds - 5%
- Enterprise Funds - 26%



### 2019 -2020 Fund Distribution by Department

- Strategy & Governance - 2%
- Business & Innovation - 7%
- Parks & Recreation - 30%
- Planning & Capital Development - 31%
- Zoological & Environmental Education - 30%



# BUDGET HIGHLIGHTS

## BUDGET ASSUMPTIONS & DRIVERS

Certain assumptions were used to forecast major revenue and expense drivers. These assumptions are based on information provided by other governmental entities (i.e. County Assessor, Tacoma Public Utilities, State agencies, etc.), trend analysis and pertinent data from general research. These assumptions provided a basis with which to forecast revenue and expense increases/decreases for the ensuing biennium. Following are some of the key financial assumptions that influenced the biennial operating budget:


- ❖ Property Tax – 4.0% assessed valuation increase is factored for 2019 and 3.5% increase for 2020.
- ❖ Sales Tax – 6% increase in 2019 and 5% increase for 2020.
- ❖ Program/Admission Fees – fees are set in accordance with business plans and cost recovery goals and increased to reflect market rate where applicable. Attendance and membership assumptions are also built in.
- ❖ Salaries and Benefits:
  - ◆ Compensation increase at 2% Cost of Living Adjustment (COLA), plus step increases for represented employees and 2.5% increase for non-represented employees in 2019-2020.
  - ◆ Medical premiums for 2019 are flat at 0% and budgeted for an increase of 5% in 2020.
  - ◆ PERS rate increases to 12.86% in 2019, staying the same in 2020.
  - ◆ Workers comp decreases in 2017 and 2018 by 5%.
- ❖ Utility rates increase an average of 6% annually.
- ❖ Normal increases in cost of materials and supplies at a rate based on current general inflation.
- ❖ Increased General and Enterprise Fund expenses due to filling program gaps, increased services through MOUs, required non-discretionary spending, and extending the cost of staffing and other expenses for newly opened facilities and attractions over the whole biennium.



# CAREER PERSONNEL SUMMARY

In addition to the career positions shown below, the District employs, on average, over 600 part-time workers throughout the year. While some of the part-time positions are used year-round, the majority are seasonal in nature to supplement the full-time work force during the busy seasons.

The District is adding and reassigning critical positions to ensure effective implementation of the strategic and capital improvement plans, to ensure value-add programming and service delivery, and effective maintenance of new and existing assets. The following table illustrates the total full-time career positions for the last biennium and the upcoming biennium:

| <b>Full Time Career (FT) Personnel Summary</b>                                      |                 |            |   |              |
|---|-----------------|------------|---|--------------|
|  |                 |            |   |              |
| Full Time Positions   | End of Biennium |            | Net Budget Change<br>2017-18 to 2019-20 |              |
|   | 2017-2018       | 2019-2020  | #                                       | %            |
| <b>General Fund</b> (Includes positions funded from Capital Program)                |                 |            |   |              |
| Strategy & Governance   | 4               | 5          | 1                                       | 25.00%       |
| Business & Innovation   | 31              | 34         | 3                                       | 9.68%        |
| Parks & Recreation  | 125             | 129        | 4                                       | 3.20%        |
| Planning & Development  | 13              | 11         | -2                                      | -15.38%      |
|   | 173             | 179        | 6                                       | 3.47%        |
| <b>Enterprise Funds</b>   |                 |            |   |              |
| Point Defiance Marina Complex   | 4               | 4          | 0                                       | 0.00%        |
| Meadow Park Golf Course   | 4               | 4          | 0                                       | 0.00%        |
| Zoological & Environmental Education  | 143             | 150        | 7                                       | 4.64%        |
|   |                 |            |   |              |
| <b>Total Authorized Full Time Positions</b>   | <b>324</b>      | <b>337</b> | <b>13</b>                               | <b>4.01%</b> |



# OPERATING REVENUE

Metro Parks Tacoma generates its funding from a variety of sources to support its operations and to maintain and develop capital infrastructure. As an independent special purpose district, the agency relies on public tax dollars. Property tax collections reflect 27% of the agency's total revenue sources in 2019-20, as well as earned revenue (44%) and sales tax (19%). Earned revenue reflects dollars generated from a variety of sources including admission fees, activity and program registrations, rental fees and charges, use charges, permits and event fees. The greatest growth in revenue from 2017-18 to 2019-20 is forecasted to be nearly a 20% increase in earned revenue, followed by a 12% increase in sales tax dollars.

The revenue projections were developed using trends specific to existing programs and services, attendance, anticipated programming and fee changes, new programming and services, and other factors that may impact earned revenue. Sales tax revenue is forecasted using historical and recent trends as well as local and regional economic data, particularly as it relates to consumer confidence and retail sales. Sales tax actual revenue earned are recognized within the Parks & Recreation and Zoological & Education Departments according to their respective statutory allocation (RCW 82.14.400). Under the law, 0.1% of the total sales tax within a taxing authority is allocated to city and municipal parks departments within Pierce County.

- ◆ Of the 0.1%, 50% is dedicated to Point Defiance Zoo & Aquarium (PDZA) and Northwest Trek (NWT), which is then distributed to PDZA at 67% and NWT at 33%.
- ◆ The other 50% of the 0.1% is allocated to each City or Municipal Parks Department based on their community's percentage of the overall county population. The City of Tacoma's current population is approximately 25% of Pierce County's total population resulting in an estimated 25% of the 50% of the 0.1% dedicated to the Parks & Recreation Department.

Regular and Excess Property tax revenues are dependent on Pierce County Assessor's Office property valuation assumptions, bond debt payment schedule and projections based on general real estate market conditions, including actual and projected housing starts and sales inventory.

- ◆ Regular Property Tax levies are maximum rates, authorized by state law for taxing districts to be levied without voter approval that is set by the Pierce County Assessor's Office on an annual basis (RCW 84.52.043). Tax rate consists of the annual levy rate applied to the assessed value of taxable property by the various taxing districts. Metro Parks Tacoma has a regular tax levy rate limit that totals \$0.75 per \$1,000 of assessed value. Originally, the tax levy authority was \$0.50 per \$1,000 until the levy lid lift occurred in April of 2010, which gave the district another \$0.25 capacity. Also, in November 2007, the State Legislature approved legislation that imposed a 1% annual property tax growth limitation. As a result, regardless of assessed valuation growth, revenues cannot grow more than the 1% limit. This limit prohibits a taxing district from levying regular property taxes in any year more than 101% of the highest amount of regular property taxes that could have been lawfully levied in that taxing district, plus taking into consideration any additional amount calculated for new construction, improvements to property and the increase in the value of state assessed property, which is calculated and adjusted by the Assessor's Office at the end of the year.
- ◆ Excess Property taxes authorizes the tax levy in the current period for collection in the ensuing year for debt service payments on the voter-approved unlimited tax general obligation bonds. Excess levies are approved or disapproved by voters at the polls to fund maintenance and operation and capital improvements. But unlike the regular tax levy, excess tax levy has no limitation, other than the maximum bond amount approved by the voters.

And finally, new revenue opportunities from new programs and services where we have little or no history, are conservatively projected using objective and available data.

The General Fund projected revenue shows an overall increase of approximately 13% due primarily to the anticipated increase in property and sales tax revenue reflected in the Strategy & Governance Department and Parks & Recreation Department, respectively, as well as program revenues from current programs and services and new facilities in Recreation, and Resource Development projected efforts.

In addition to the career positions shown below, the District employs, on average, over 600 part-time workers throughout the year. While some of the part-time positions are used year-round, the majority are seasonal in nature to supplement the full-time work force during the busy seasons.

The District is adding and reassigning critical positions to ensure effective implementation of the strategic and capital improvement plans, to ensure value-add programming and service delivery, and effective maintenance of new and existing assets. The following table illustrates the total full-time career positions for the last biennium and the upcoming biennium:

| OPERATING REVENUE COMPARISON - ALL FUNDS |                        |                   |                   |                             |                   |                   |                           |                                 |
|--|------------------------|-------------------|-------------------|-----------------------------|-------------------|-------------------|---------------------------|---------------------------------|
| Fund                                     | Dept                   | 2017 Actual       | 2018 Projection   | 2017-18 Biennial Projection | 2019 Budget       | 2020 Budget       | 2019-2020 Biennial Budget | Variance 2019-2020 to 2017-2018 |
| <b>Revenue</b>                           |                        |                   |                   |                             |                   |                   |                           |                                 |
| 101                                      | Parks & Recreation     | 9,940,944         | 10,784,995        | 20,725,939                  | 13,805,253        | 14,374,319        | 28,179,573                | 7,453,633                       |
| 101                                      | Planning               | 14,435            | 4,600             | 19,035                      | 10,000            | 10,000            | 20,000                    | 965                             |
| 101                                      | Business & Innovation  | 784,039           | 750,872           | 1,534,911                   | 1,732,815         | 1,862,815         | 3,595,630                 | 2,060,719                       |
| 101                                      | Strategy & Governance  | 17,300,703        | 17,777,393        | 35,078,096                  | 16,256,224        | 16,822,899        | 33,079,123                | (1,998,973)                     |
|  | <b>General Fund</b>    | <b>28,040,122</b> | <b>29,317,860</b> | <b>57,357,982</b>           | <b>31,804,292</b> | <b>33,070,033</b> | <b>64,874,326</b>         | <b>7,516,344</b>                |
| 401                                      | PDMC                   | 1,272,283         | 1,363,990         | 2,636,273                   | 1,282,552         | 1,300,967         | 2,583,519                 | (52,754)                        |
| 402                                      | MPGC                   | 1,338,399         | 1,517,700         | 2,856,099                   | 1,610,000         | 1,651,000         | 3,261,000                 | 404,901                         |
| 404                                      | ZEED                   | 22,210,240        | 23,828,692        | 46,038,932                  | 25,688,915        | 27,255,640        | 52,944,555                | 6,905,623                       |
|  | <b>Enterprise Fund</b> | <b>24,820,922</b> | <b>26,710,382</b> | <b>51,531,304</b>           | <b>28,581,467</b> | <b>30,207,607</b> | <b>58,789,074</b>         | <b>7,257,770</b>                |
| <b>TOTAL REVENUE</b>                     |                        | <b>52,861,044</b> | <b>56,028,242</b> | <b>108,889,286</b>          | <b>60,385,759</b> | <b>63,277,640</b> | <b>123,663,400</b>        | <b>14,774,114</b>               |

## OPERATING EXPENSE

After revenue is forecasted, operating expenditure budgets are developed with a goal of providing a balanced budget through thoughtfully planning and evaluating programs and services we intend to provide within the next two years. The expenditure budgets are developed using cost assumptions associated with staffing costs (wages, taxes and benefits) obligations; general inflationary increases for office supplies, contract for services, parts and materials, etc.; non-discretionary adjustments such as medical and dental expenses, Labor & Industries rates, retirement contribution rates, utilities rate increases; and basic needs in order to maintain critical core services. It is also an opportunity to develop alternatives and recommendations to reprioritize our existing programs/ services.

The overall increase in expenditure within the General Fund and Enterprise Funds are due to several major drivers, including salaries and benefits with associated step increases, where appropriate including labor agreement obligations, and district-wide compensation program; assumed filling of funded vacant positions; and biennialization of new positions as we begin operating new assets and facilities. Overall staffing costs are anticipated to increase approximately \$6.4 million for departments within the General Fund and \$4.0 million for Enterprise Fund business units.

The PDMC and MPGC are projecting modest increases in overall expenditures. ZEED expenditures are increasing approximately 12.6% overall due primarily to staffing costs.

## OPERATING EXPENSE COMPARISON - ALL FUNDS

| Fund                  | Dept                   | 2017 Actual       | 2018 Projection   | 2017-18 Biennial Projection | 2019 Budget       | 2020 Budget       | 2019-2020 Biennial Budget | Variance 2019-2020 to 2017-2018 |
|-----------------------|------------------------|-------------------|-------------------|-----------------------------|-------------------|-------------------|---------------------------|---------------------------------|
| <b>Expenditures</b>   |                        |                   |                   |                             |                   |                   |                           |                                 |
| 101                   | Parks & Recreation     | 20,036,384        | 23,230,736        | 43,267,120                  | 24,977,607        | 25,076,148        | 50,053,755                | 6,786,635                       |
| 101                   | Planning               | 461,313           | 515,098           | 976,411                     | 1,156,500         | 668,313           | 1,824,813                 | 848,402                         |
| 101                   | Business & Innovation  | 4,988,091         | 5,933,665         | 10,921,756                  | 6,324,890         | 6,288,176         | 12,613,067                | 1,691,311                       |
| 101                   | Strategy & Governance  | 1,144,268         | 898,066           | 2,042,334                   | 1,676,034         | 1,442,100         | 3,118,134                 | 1,075,800                       |
|                       | <b>General Fund</b>    | <b>26,630,056</b> | <b>30,577,565</b> | <b>57,207,621</b>           | <b>34,135,031</b> | <b>33,474,737</b> | <b>67,609,769</b>         | <b>10,402,148</b>               |
| 401                   | PDMC                   | 1,299,070         | 1,223,837         | 2,522,907                   | 1,467,723         | 1,508,301         | 2,976,024                 | 453,117                         |
| 402                   | MPGC                   | 1,353,066         | 1,507,437         | 2,860,503                   | 1,545,187         | 1,601,476         | 3,146,663                 | 286,160                         |
| 404                   | ZEED                   | 22,051,515        | 26,450,446        | 48,501,962                  | 27,030,933        | 27,604,944        | 54,635,877                | 6,133,915                       |
|                       | <b>Enterprise Fund</b> | <b>24,703,651</b> | <b>29,181,720</b> | <b>53,885,371</b>           | <b>30,043,843</b> | <b>30,714,721</b> | <b>60,758,564</b>         | <b>6,873,193</b>                |
| <b>TOTAL EXPENSES</b> |                        | <b>51,333,706</b> | <b>59,759,285</b> | <b>111,092,992</b>          | <b>64,178,875</b> | <b>64,189,458</b> | <b>128,368,333</b>        | <b>17,275,341</b>               |

## BUDGET DEVELOPMENT EXPECTATIONS

- ◆ The budget development process is a tool for the District to thoughtfully plan and evaluate the programs and services we provide as well as to review the fiscal sustainability of our operations.
- ◆ It is also an opportunity to develop alternatives and recommendations to reprioritize our existing programs/services and advance the District's Strategic Master Plan.
- ◆ Challenge ourselves to take a hard look at existing programs and services and have an honest discussion about program/service effectiveness and focus on results that matter most.
- ◆ Park District residents expect us to ensure that resources entrusted to us are used as effectively and appropriately as possible.



# EXECUTIVE DIRECTOR FOCUS AREAS

## 2019-2020 Budget Approach & Funding Priorities

### HONOR THE PAST - MANAGE THE PRESENT - PLAN FOR A HEALTHY FUTURE

The Executive Director identified the following specific areas of focus for the District in the new biennium:

#### I. "EQUITY" VERSUS "EQUAL"

From an equity lens, prioritize geographic areas in need of additional support. Are there capital projects that we should advance to help increase levels of service or build a space to increase programming? What opportunities are there to adjust levels of service within park classifications to support underserved populations?

#### II. MISSION-LED COMPREHENSIVE PROGRAM PLAN

Identify incomplete recommendations from the 2017-18 biennium that need to be carried into 2019-20.

#### III. DEVELOP FLEXIBLE STAFFING STRATEGIES

Recognize that managing a highly competent, diverse staff is a key asset for providing continuity in programs and operations. Develop staffing strategies that provide flexibility to respond to emerging issues and opportunities. Consider sustainable service levels for average workloads, using temporary, contracted services, and other staffing patterns to accommodate peaks and valleys to provide additional support to staff. Establish target that total compensation costs will be within 68-74% of all expenses.



#### IV. STRENGTHEN COMMUNITY AND REGIONAL PARTNERSHIPS

Find additional opportunities to streamline, consolidate and work with community partners to better deliver and leverage services, with a focus on the health department and the medical community.

#### V. MAINTAIN INNOVATIVE AND COLLABORATIVE ORGANIZATIONAL CULTURE

Maintain a culture characterized by services, flexibility, collaboration, self-examination, and continuous improvement. Continue to examine best practices and innovative ways to efficiently provide district services. Challenge business-as-usual—regularly audit services, costs and opportunities for consolidation.

#### VI. EVALUATE NEW CAPITAL IMPROVEMENT PROJECTS

Choose those that have a neutral to positive impact on the General Fund or will help balance our system to correct any inequities within communities lacking amenities and services. Items to consider: 1) Revenue from user fees to offset ongoing maintenance, staffing or operating costs; 2) Project stimulates the economy by inducing development or increased sales or property tax; and 3) One-time grants or other development funds are available for a limited time to replace or augment existing funds.

#### VII. DRIVEN BY THE STRATEGIC PLAN & PILLARS OF SUSTAINABILITY

Based on the policy direction in the strategic plan—eliminate, reduce, re-deploy or request additional resources to help protect and implement core programs and support services.





## 2019-2020 BUDGET GUIDING PRINCIPLES

The intent of the budget development process is more than just budget preparation and financial presentation of revenue and expenditures. The budget process and schedule of activities is designed to fit within the public process mandate and to encourage active and early participation by the Board of Park Commissioners.

The budget development process was conducted by these guiding principles:

Connect strategies, actions and outcomes to the:

- ❖ [Six-Year Strategic Master Plan \(See Chapter Six- Strategic Action Plan Matrix\)](#), [Mission Led Comprehensive Program Plan \(MLCPP\)](#), and other related plans and surveys.
- ❖ In accordance with the Board's [Comprehensive Financial Management Policy \(100.011\)](#); Cost Recovery & Pricing Authority Policy (100.009); and Capital Improvement Planning and Budgeting Policy (100.013).
- ❖ Always consider relevant and meaningful ways to measure progress and success in order to ensure [AZA](#) (Association of Zoos & Aquariums) and [CAPRA](#) (Commission for Accreditation of Park and Recreation Agencies) accreditation standards of excellence are met or exceeded.
- ❖ Expect to work collaboratively during Inter-departmental discussions/partnerships.
- ❖ Utilize supporting data for justification and calculation.
- ❖ Focus on current and new revenue-generating activities that ensure long-term sustainable funding.
- ❖ Given the current funding environment, prioritize activities that are most effective in delivering services and programs that adds the most value to the community.
- ❖ Reduce and/or eliminate programs and services that have clearly shown declining trends (participation, membership, etc.) and effectiveness.
- ❖ Always pursue efficiencies in the delivery of programs and services.



# STRATEGIC DIRECTION

Several planning documents were used to develop budget priorities and establish work plans. The primary plans and documents include the following:

- ❖ [6-Year Strategic Master Plan](#)
- ❖ [Mission-Led Comprehensive Program Plan](#)
- ❖ [CAPRA Accreditation Standards](#)
- ❖ [AZA Accreditation Standards](#)
- ❖ 2019-20 District Guiding Principles and Focus Areas
- ❖ 2019-20 Work Plan
- ❖ Individual Program and Enterprise Business Plans
- ❖ Historical financial/program data and trends



## STRATEGIC MASTER PLAN AND MISSION-LED COMPREHENSIVE PROGRAM PLAN

The updated Strategic Master Plan adopted in 2018 serves as the overall guiding document for Metro Parks to ensure the District provides the proper level of service to the community. Under these strategic planning efforts, the District utilizes the Mission-Led Comprehensive Program Plan (MLCPP), which provides program-driven direction to help allocate resources based on demand, need and community priorities. The MLCPP provides the foundation for recreation programs and services, level of service for parks and facilities and capital investments based on mission-critical areas. It is meant to guide and support business planning and budget development to ensure alignment with the Strategic Master Plan. The District will continue to focus on the following mission-led areas: Open space and program services nurture a sense of place in the community, and provide equitable opportunities to engage people of diverse backgrounds.

- ❖ **ACTIVE LIVING & COMMUNITY WELLNESS**  
Encourage individuals to become and stay healthy. It also contributes to emotional and social health.
- ❖ **CULTURE & HERITAGE** – Provide opportunities to learn about and appreciate the wealth of cultural resources that enrich the community.
- ❖ **NATURE & ENVIRONMENT** – Encourage environmental stewardship, improve awareness and knowledge of environmental issues, and teach conservation values and appropriate use of natural resources.



The execution of all plans is achieved through business planning, biennial budget prioritization and work-plan development. This is done while acknowledging the opportunities and constraints of available resources, taxpayer investments, market conditions, alternative options to program and service delivery, and collaborative partnerships. The planning tools are necessary to ensure a fair and equitable decision-making process that advances the District's strategies in a sustainable and effective manner, while providing taxpayers the greatest return on investment.

In order to achieve and maintain high quality of service delivery and an outstanding community reputation, Metro Parks maintains a planning framework that promotes cutting edge best practices as compared to industry standards. The Strategic Master Plan instructs operations and the overall agency strategic action plan for a six-year period. The Strategic Master Plan document provides overarching strategies (and associated tactics) to ensure the District continues to be progressive, while laying the groundwork for future plan consolidation efforts that will streamline existing MPT planning processes. The general framework should consistently support the following philosophies:

- ◆ Good parks, open space and community programs contribute to economic development by fostering financial and community benefits.
- ◆ Parks provide green infrastructure and contribute to our efforts to manage climate change.
- ◆ Parks and programming revitalize communities, create safe neighborhoods to help children learn and grow, improve public and environmental health, and support smart growth.
- ◆ Open space and program services nurture a sense of place in the community, and provide equitable opportunities to engage people of diverse backgrounds.

## AGENCY ACCREDITATIONS



**ASSOCIATION  
OF ZOOS &  
AQUARIUMS**

Metro Parks achieved CAPRA accreditation in 2015, and will undergo re-accreditation review in 2019. CAPRA accreditation means the district is meeting best business practices and standards across our parks, recreation and administrative functions. Continuing CAPRA accreditation means that we must continue to evaluate program and service delivery effectiveness and meet the various standards. Similarly, the Point Defiance Zoo and Aquarium (PDZA) received its initial AZA accreditation in 1983 and Northwest Trek in 1985. PDZA was recently accredited in 2017, while Northwest Trek is in line for accreditation in 2021. Fort Nisqually Living History Museum attained accreditation from the American Alliance for Museums in 2019.

## THREE PILLARS OF SUSTAINABILITY

Based on the policy direction in the strategic plan—eliminate, reduce, re-deploy or request additional resources to help protect and implement core programs and support services:

### A. SOCIAL

1. Ensure MPT's workforce reflects the community it serves.
2. Identify and eliminate barriers that perpetuate racial, economic and gender inequality and provide opportunity and advancement.
3. Offer comprehensive programs and facilities in an equitable and needs-based manner with a priority given to underserved population, with a focus on children.
4. Expand MPT's presence in our community to address physical, cognitive and behavioral health needs and priorities; reduce health disparities and improve the Tacoma community health.
5. Assume a key leadership role in the City of Tacoma's multi-modal transportation efforts to provide city-wide connections.
6. Continue to ensure favorable public perception of MPT's brand, business practices, processes and policies.
7. Continue to invest in technology to improve internal and external customer service.

### B. CONSERVATION

1. MPT will become a recognized regional leader in sustainable practices including green infrastructure improvements, conservation environmental education and biodiversity.
2. Increase the capacity of individuals, communities, institutions, businesses, and systems within Tacoma to survive, adapt and transform to build urban resilience.

### C. FINANCIAL

1. Achieve organizational efficiency by eliminating duplication and redundancy.
2. Enhance new revenue streams.
3. Execute critical internal systems upgrade/technology.
4. Align the Capital Improvement Plan with partner agencies.
5. Strengthen the quality of existing parks and facilities while preparing for the future system.

# COST RECOVERY

The Board of Park Commissioners adopts the philosophy that programs and services with a higher individual benefit will have higher cost recovery rates, and programs or services with a higher community benefit will have lower cost recovery rates.

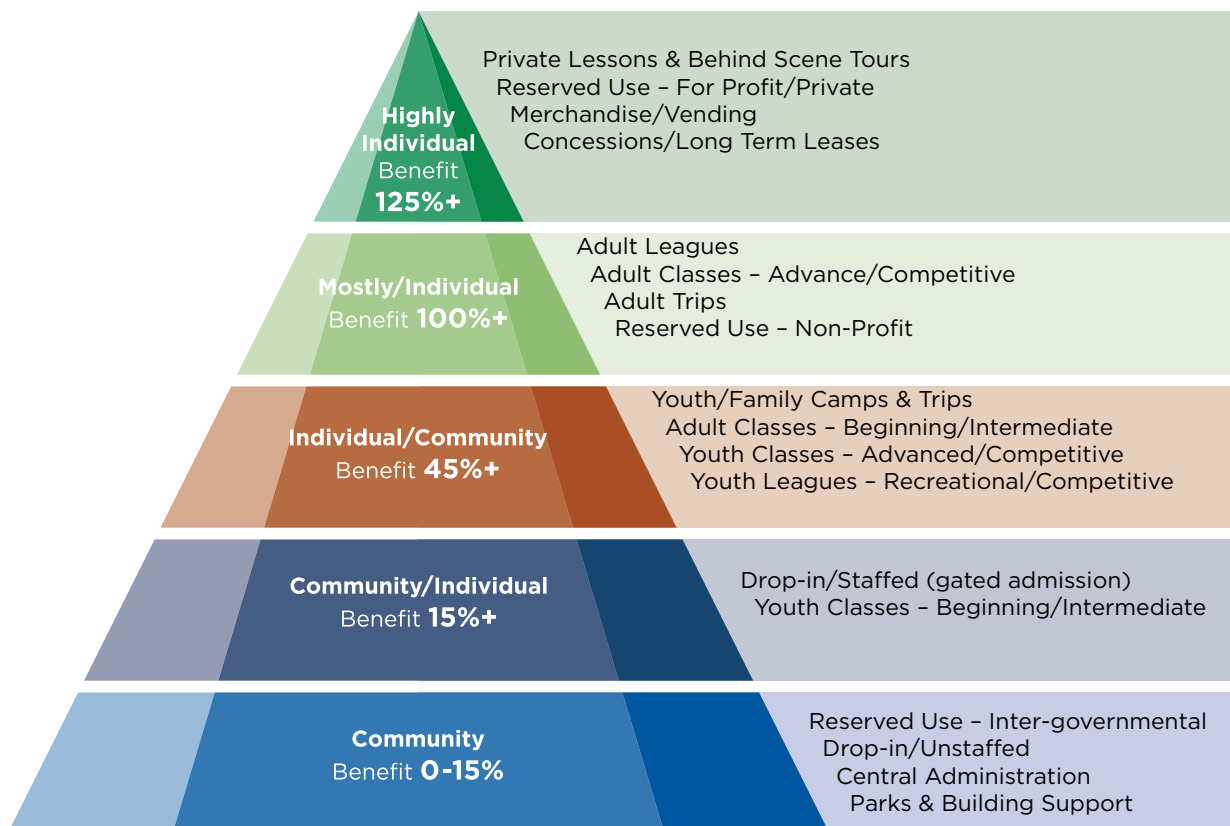
Public agencies offer three kinds of services. The type of service will directly determine the cost recovery strategy to be used in pricing programs/services.

**PUBLIC SERVICES (COMMUNITY BENEFIT)** representing the base of the cost recovery pyramid, normally have little or no user fee associated with their consumption. The cost for providing these services is typically funded by the general-fund tax base or through targeted grants and/or donations. Public Services are those services that provide all community members the same equitable opportunity to access the program or service. Subsequently, the level of benefit to all consumers is the same. Examples of Public Services include: open public access to use a park, a playground, a nature trail, or a non-reserved picnic area.

**MERIT SERVICES (COMMUNITY/INDIVIDUAL)** representing the middle section of the cost recovery pyramid, are services where a fee is charged to recover or pay for a portion of the direct and indirect costs of the particular service being offered. The portion of costs not covered by the fee represents the program or service subsidy. Merit Services are usually services whereby the individual consumer receives a higher level of benefit than the community in general; and yet the community benefits as a whole because the service provides a public good and contributes to the community's quality of life. Examples of Merit Services include environmental education classes/programs, swim lessons, youth sports, teenage programs, adult programs, and admission to zoological and historical facilities.

**PRIVATE USE SERVICES (HIGHLY INDIVIDUAL)** representing the top of the cost recovery pyramid, where only the individual consumer benefits and doesn't provide a community-wide benefit. This requires a full cost recovery strategy with no subsidy available. The price of this particular service is intended to recover all direct and indirect costs associated with the program or service. Examples of private use services are facility rentals, private lessons and boathouse locker storage.

## COST RECOVERY PYRAMID DELIVERY METHODS



# BUDGET DEVELOPMENT PROCESS

Our process uses a “Base Budget” approach with incremental funding needs. This approach requires a rigorous discipline and critical examination of all costs associated with existing programs and services in determining base levels of service. Using this method without pre-determined allocations allows more thorough and honest discussion and analysis for determining resources between departments, based on priorities and added value to the community. This does not mean, however, that there are not spending constraints.

## BUDGET DIRECTION

- ◆ Departments were required to closely examine current spending to ensure that existing funding support only those programs and/or services that are successful, efficient, are not duplicative, and support the essential mission of the District.
- ◆ Departments were instructed to identify areas where funding can or should be redirected to fund other higher priorities or more impactful programs and/or services prior to requesting new funding.
- ◆ Must connect budget requests, with associated actions and outcomes, to the Six-Year Strategic Master Plan (Action Matrix), the Mission-Led Comprehensive Program Plan and the Executive Director’s 2019-20 Focus Areas.
- ◆ Budget requests had to clearly articulate the expected results of the proposed investments and the impact on the effectiveness of the program and/or services.

## INCREMENTAL BUDGETING

The step tables below summarize the incremental expenditures identified within the 4 component budget levels. It begins with the Board approved spending authority in the current biennium and lists the incremental changes in the budget levels (carry-forward, maintenance and enhancement) to arrive at the District’s 2019-2020 biennium budget. Each policy item represents a single budget policy decision.

| Budget Level                   | Policy Item   | Responsible                                      |
|--------------------------------|---|--|
| Current Biennium Appropriation | <ul style="list-style-type: none"> <li>• Board Approval</li> </ul>  | Budget Office                                    |
| Carry-Forward Changes          | <ul style="list-style-type: none"> <li>• Biennialization of Board directed and program changes that occurred during the current biennium</li> </ul>           | Budget Office                                    |
|                                | <ul style="list-style-type: none"> <li>• Biennialization of partially funded programs/services due to facility/attraction openings</li> </ul>                 | Budget Office                                    |
|                                | <ul style="list-style-type: none"> <li>• Negative adjustments for non-recurring costs (one-time items such as equipment, contracts, etc.)</li> </ul>          | Budget Office                                    |
|                                | <ul style="list-style-type: none"> <li>• Shifting of any continuing unanticipated intergovernmental or private grants to anticipated appropriation</li> </ul> | Budget Office/<br>Department<br>Business Offices |
|                                | <ul style="list-style-type: none"> <li>• Elimination of one-time projects (decision point on pilot projects)</li> </ul>                                       | Budget Office/<br>Department<br>Business Offices |

| Budget Level        | Policy Item  | Responsible  |
|---------------------|--|--|
| Maintenance changes | <ul style="list-style-type: none"> <li>• Rate changes, such as fuel and postage</li> <li>• Specific compensation adjustments related to execution of Labor and Management Contract</li> <li>• General inflation</li> <li>• Utility rate changes</li> <li>• Medical and dental changes</li> <li>• Pension rate changes</li> <li>• L&amp;I rate changes</li> <li>• CPI increases related to City of Tacoma (MOU)</li> <li>• Other mandatory cost increases outside the District's control</li> </ul> | Budget Office  |
| Enhancement changes | <ul style="list-style-type: none"> <li>• New programs or services</li> <li>• Reductions of eliminations of programs or services</li> <li>• Expansion of existing programs or services</li> <li>• District-wide compensation considerations</li> <li>• Significant changes in funding sources</li> </ul>  | Departments<br>Departments<br>Departments<br>Budget Office<br>Budget Office/<br>Department<br>Business Offices |

**CARRY-FORWARD LEVEL** – The carry-forward level is a reference point created by calculating the biennialized cost of decisions already recognized in appropriation by the Board, including partially funded programs/services due to facility/attraction openings. In consultation with Department Business Offices, the Budget Office calculates the carry-forward level for each Department and provides each Department with a worksheet indicating the amount, by account (fund). The Budget Office calculation starts with the 2017-2018 expenditure authority as represented by current appropriations. Adjustments are then made for biennialization of programs/services that were partially funded during the current biennium that will continue in the ensuing biennium and for deletion of costs that were considered as non-recurring or one-time.

**MAINTENANCE LEVEL** – Maintenance reflects the cost of inflation and other legally unavoidable costs not contemplated in the current budget. Expenditure adjustments may be positive or negative, depending on expected experience in the ensuing biennium. Costs related to inflation and mandatory rate changes are included as maintenance level adjustments. Examples of these types of changes are OASI rate revisions, salary increases related to the collective bargaining agreement, current contract payments, utility expenses and increased costs for current leases for equipment and/or facilities.

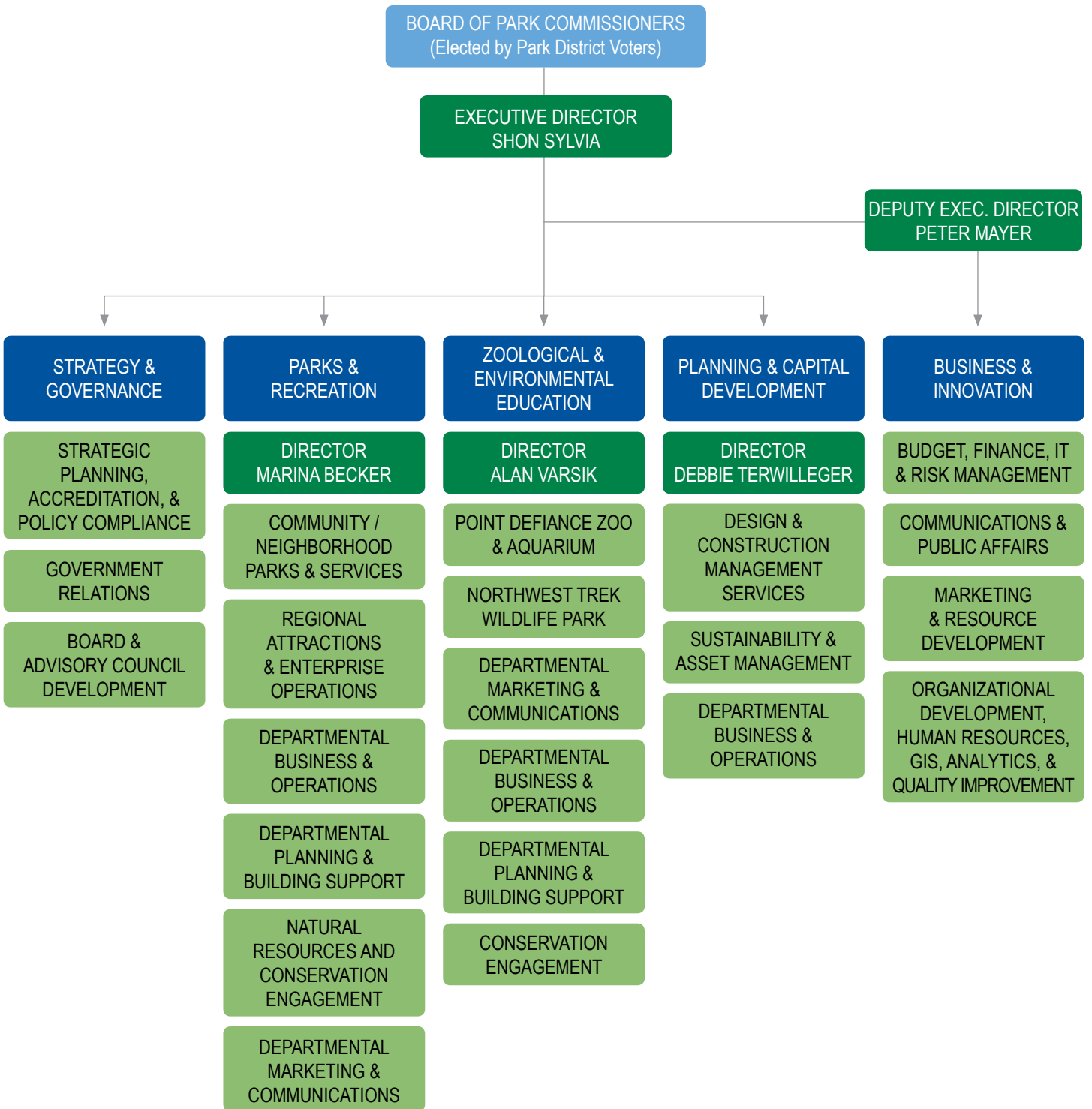
**ENHANCEMENT LEVEL** – Incremental expenditure changes that do not fall under the definitions of carry-forward or maintenance levels are considered policy or enhancement changes. These changes may represent revised strategies or substantial differences in program or service direction; including proposed program reductions. Each significant change to current performance must be justified using a Budget Request Form. Examples of policy and enhancement level items include:

- ◆ **DISCRETIONARY WORKLOAD** – The expenditures necessary to address workload not defined as mandatory.
- ◆ **PROGRAMS/SERVICES** – New programs/services or any change in the level or scope of existing programs/services as it relates to implementing the Strategic Master Plan and advancing the Executive Director's Focus Areas. This category also covers improvements that would result in a more effective delivery of programs or services or higher quality services, and proposals for enhanced employee development or training programs.
- ◆ **PROGRAM/SERVICES REDUCTIONS OR CHANGES** – Requests for new programs may replace lesser priority programs/services or programs/services that add less value to the community. Any policy decision that would result in a reduction of program or service levels or the number of clients served. New policy or enhancement level expenditure proposals must include corresponding revenue needs to fund the initiative.

# BUDGET CALENDAR IN 2018

|                        |   |
|------------------------|---|
| <b>APRIL - JULY</b>    | Executive Cabinet budget discussions on topics to include: Core Levels of Service, Cost Recovery, Connect the Strategic Master Plan to Budget Development, New District-Wide Policy Priorities, Work Plan Priorities, Prioritizing Resources from a District-Wide perspective, and Continued Revenue Development. |
| <b>June - July</b>     | Departments develop Form #3 – Donations request and work with Resource Development for funding resources/strategies   |
| <b>June - July</b>     | The Budget Office develops preliminary 6-Year Revenue Forecast.   |
| <b>June - August</b>   | Planning and development of 2019-2020 Department operating budgets and 2019-2024 CIP plan. Board discussion (COW): Topics include existing Cost Recovery Model and preliminary budget policy discussions.   |
| <b>June 18</b>         | Board discussion (COW): Topics include existing Cost Recovery Model and preliminary budget policy discussions.  |
| <b>July 9</b>          | Release of Budget Instructions.   |
| <b>June 22-July 20</b> | Government Relations check-in with Departments on possible Legislative impact discussions.  |
| <b>July 9</b>          | Budget Kick-Off – Direction and information on budget priorities, process, forms, calendar, assumptions, and parameters.  |
| <b>July 26</b>         | Board mid-year retreat – (Outcome of the retreat could produce new/revised policy initiatives)  |
| <b>July 27</b>         | Resource Development finalizes all Form #3 requests and returns final decisions to Departments.   |
| <b>August 24</b>       | First draft of Operating Budget and Capital Budget due.   |
| <b>Aug 27- Nov 2</b>   | Budget Evaluation Team to consider and approve budget drafts presented by Department Directors, including Final budget for Board consideration and approval.  |
| <b>August 29</b>       | Preliminary CIP presentation to CIC.  |
| <b>Week of Sep 10</b>  | Budget Evaluation Team will develop preliminary budget recommendations to the Executive Director. Preliminary Draft 2019-20 Operating & Capital Budget distributed to Department Directors.   |
| <b>Week of Sep 17</b>  | Preliminary Draft 2019-20 Operating & Capital Budget distributed to Department Directors.   |
| <b>October 5</b>       | Second draft of Operating Budget and Capital Budget due.  |
| <b>October 10</b>      | Present the District's proposed operating and capital budget proposals at the Annual Advocacy Summit.   |
| <b>October 15</b>      | Budget Evaluation Team makes final decisions and recommendations to Executive Director.   |
| <b>October 22</b>      | Public Hearing – Regular and Excess Property Taxes.   |
| <b>Oct 23-Nov 2</b>    | Initial Budget Book is developed and final line items are adjusted as necessary.  |
| <b>November 2</b>      | Final Recommended 2019-20 Operating & Capital Budget distributed.   |
| <b>November 5</b>      | COW Meeting – Executive Director's recommended work plan; Operating Budget and CIP are discussed.   |
| <b>November 13</b>     | Board Meeting: Public Hearing #1 – Budget Presentation: Operating & Capital Budget. First Reading of Regular and Excess Property Tax Levies Resolution.   |
| <b>November 26</b>     | Public Hearing #2 – 2019-20 Proposed Budget; First Reading Budget Resolution; Second Reading – Regular and Excess Taxes Resolution.   |
| <b>December 10</b>     | Board Meeting – Second Reading of Budget Resolution for final adoption of 2019-2020 Biennial Operating Budget and the CIP.  |

# DEPARTMENTAL FUNCTIONS







## STRATEGY & GOVERNANCE

### Mission

Strategy & Governance provides District-wide leadership, guidance and support in fulfilling the agency's mission. Activities include supporting the policy and fiscal decisions of the Park Board, implementing the Board's work plan reflecting the pillars of sustainability-economic, environmental and social; advancing legislative priorities and leveraging community and governmental partnership.

### Core Services

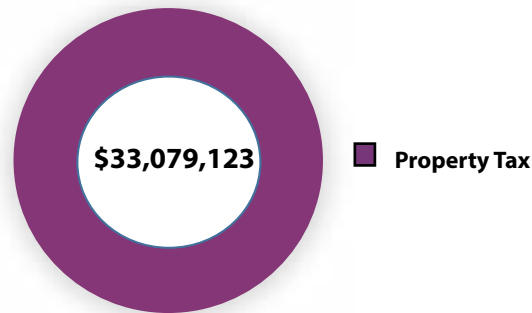
- Through the lens created by MPT's Strategic Planning Framework, ensure the agency's departments and divisions are properly resourced, engaged and accountable.
- Lead the agency in fostering external partnerships that focus on responsible economic and community development in the context of the provision of a comprehensive a system of parks and recreation facilities.
- Create an innovative, efficient and effective organization that is responsive to changing community needs.
- Create diverse, stable and predictable funding strategies to provide resources required to build, maintain and operate Tacoma's system of parks and programs.
- Maximize the benefits provided by Tacoma's unique park and recreation resources, programs and opportunities.

### Work Plan Highlights

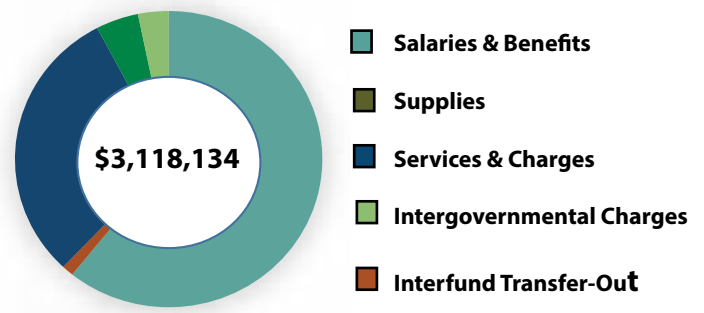
- Develop a comprehensive diversity, equity and inclusion approach for Metro Parks Tacoma.
  - Focus on creating a corporate culture at MPT that is founded on the principles of equity and inclusion.
  - Ensure that the development of MPT's equity efforts are integrated and leveraged with external partners and constituents.
- Engage community partners in evaluating the feasibility of the Heidelberg Sports Village concept.
  - Ensure that all constituents are properly engaged and informed on all aspects of the proposals so that elected officials and regional leaders makers can make informed decisions.
- Conduct a District-wide Level of Service Study to inform future facility and program planning.
  - As part of MPT's commitment to the 10 minute walk to a park service goal, engage all partners in the provision of equitable geographical service across the District.
  - Evaluate the geographical distribution of MPT's park amenities from an equity lens and use the appropriate determinants of social and community health as a methodology to inform the prioritization of new infrastructure development the Districts CIP.
- Implement a comprehensive legislative advocacy program.
  - Leverage all applicable state and federal legislative partners to advance the District's goals and objectives. Where applicable and practical, engage on behalf of our partner agencies also.
- Facilitate community-wide visioning across multiple sectors to reimagine Ruston Way.
  - Summarize broad community and stakeholder engagement in a community vision and action plan that will inform a series of practical steps that preserve and enhance this iconic Tacoma corridor.
  - Ensure the action plan identifies and prioritizes challenges, opportunities, next steps, and potential funding sources.
- Pursue opportunities to develop a joint maintenance facility with Tacoma Public Schools.
  - Prioritize efforts to create a new paradigm if how these two agencies independently deliver maintenance and trades services to each agency's assets that is focused on increased efficiency and effectiveness.
  - Include a new innovative high school that is focused on providing students the opportunity to learn the skills in the trades industries, and develop ties with community partners to move students into Tacoma's workforce.



## WHERE THE MONEY COMES FROM Sources



## WHAT IT PAYS FOR Uses



## REVENUE SOURCES & USES

| SOURCES                         | FISCAL YEAR 2019    | FISCAL YEAR 2020    | BIENNIUM TOTAL      |
|---------------------------------|---------------------|---------------------|---------------------|
| Property Tax                    | \$16,193,724        | \$16,760,399        | \$32,954,123        |
| Sales Tax                       | -                   | -                   | -                   |
| Intergovernmental Funding       | -                   | -                   | -                   |
| Grants                          | -                   | -                   | -                   |
| City of Tacoma                  | -                   | -                   | -                   |
| Donations - Private             | -                   | -                   | -                   |
| Donations - Foundation          | -                   | -                   | -                   |
| Earned Revenue & Other          | \$50,000            | \$50,000            | \$100,000           |
| Transfer In/Overhead Allocation | \$12,500            | \$12,500            | \$25,000            |
| <b>Total Sources</b>            | <b>\$16,256,224</b> | <b>\$16,822,899</b> | <b>\$33,079,123</b> |

| USES                      | FISCAL YEAR 2019   | FISCAL YEAR 2020   | BIENNIUM TOTAL     |
|---------------------------|--------------------|--------------------|--------------------|
| Salaries & Benefits       | \$939,368          | \$956,343          | \$1,895,711        |
| Supplies                  | \$19,545           | \$18,626           | \$38,171           |
| Services & Charges        | \$527,121          | \$417,131          | \$944,252          |
| Intergovernmental Charges | \$140,000          | -                  | \$140,000          |
| Capital                   | -                  | -                  | -                  |
| Debt Services             | -                  | -                  | -                  |
| Interfund Transfer - Out  | \$50,000           | \$50,000           | \$100,000          |
| <b>TOTAL Uses</b>         | <b>\$1,676,034</b> | <b>\$1,442,100</b> | <b>\$3,118,134</b> |

### DEPARTMENT BUDGET INSIGHTS:

- District-wide Property Tax earnings assumed at 4.0% in FY2019 and 3.5% in FY2020.
- For reporting purposes, transferred Sales Tax earnings to Parks & Recreation.
- Transferred the financial assistance fund from Parks & Recreation in the amount of \$200,000 for reporting purposes and increased the budget to \$400,000 in order to ensure more people can have access to programs.
- Expenditures based on normal general inflation increases, unless specified such as Labor & Industry rate changes, retirement rate increases, utility rates, health insurance, etc. This also includes assumptions around salaries and benefits increases.

## PARKS & RECREATION

### Mission

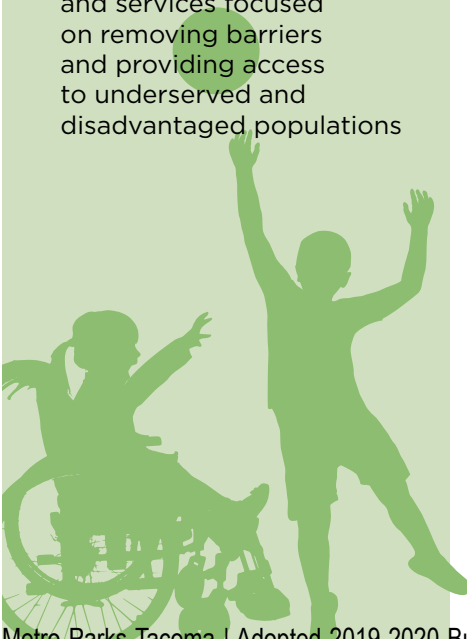
The Parks and Recreation Department provides opportunities for people to play, learn and grow through a myriad of parks, facilities, natural areas, attractions, services and programs.

### Core Services

- Preserve, protect and provide safe, well-maintained parks, natural areas, attractions and facilities for our community.
- Promote and adhere to conservation ethics and environmentally sustainable practices.
- Promote community engagement and deliver recreational and educational programs and services supporting our mission-led areas.
- Provide recreation and community gathering opportunities through Community Centers, Attractions, Parks and Natural Areas.
- Promote and provide equitable programs and services focused on removing barriers and providing access to underserved and disadvantaged populations

### Work Plan Highlights

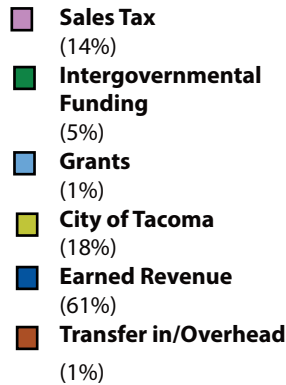
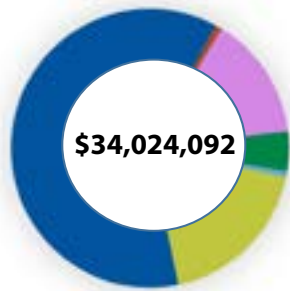
- Safety
  - o Ensuring safe places to play, learn, grow and work is the principle that guides everything we do.
- Focus on youth
  - o Our Strategic Plan and Mission Led Comprehensive Program Plan guide the focus of our programs and services on youth.
  - o We provide inclusive youth programs and services equitably to a diverse community.
- Conservation engagement and environmentally responsible practice
  - o Provide programs and venues that connect people to conservation values and environmentally responsible practices.
  - o Model environmental and conservation best practices through our operation and maintenance practices such as pesticide free parks and sustainable equipment.
  - o Promote recycling and elimination of single-use plastics in facilities, events and venues.
- Homelessness
  - o Manage impacts of encampments in parks and natural areas.
  - o Develop strategies to support people experiencing homelessness.
- New recreational opportunities and assets
  - o Provide new and enhanced parks, facilities and trails for the community to enjoy.
  - o Modify level of service in parks and facilities for efficiencies and capacity to expand operations to new assets.
- Work with alternative providers and partners to redefine and expand service delivery
  - o Understand and meet community need using the most resourceful and effective means.
  - o Partner with alternative providers and contract out services to reduce duplication of service, expand opportunities and find operational efficiencies.
- Volunteer recruitment and retention
  - o Engage the community, building advocacy, appreciation and support for our parks, natural areas and programs.
- Succession planning
  - o Ensure a sustainable workforce through strategic knowledge transfer and organizational development.
- Adjust fees and charges consistent with the community we serve
  - o Conduct thoughtful analyses of programs and fees to align with the local market.
  - o Ensure inclusive and equitable access through a robust financial assistance program.
- Focus on infrastructure and preventative maintenance
  - o Develop and implement an asset management system.
  - o Manage a deliberate approach to scheduled and preventative maintenance.



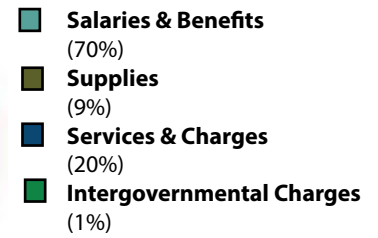
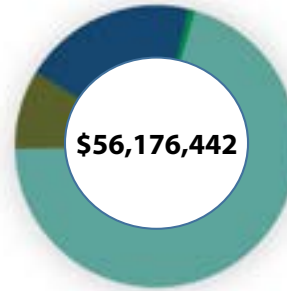
# OPERATING BUDGET

## PARKS & RECREATION DEPARTMENT TOTAL GENERAL & ENTERPRISE FUNDS

### WHERE THE MONEY COMES FROM Sources



### WHAT IT PAYS FOR Uses



## REVENUE SOURCES & USES

| SOURCES                         | FISCAL YEAR 2019    | FISCAL YEAR 2020    | BIENNIUM TOTAL      |
|---------------------------------|---------------------|---------------------|---------------------|
| Property Tax                    | -                   | -                   | -                   |
| Sales Tax                       | \$2,385,541         | \$2,504,818         | \$4,890,359         |
| Intergovernmental Funding       | \$781,577           | \$781,576           | \$1,563,153         |
| Grants                          | \$121,220           | \$93,335            | \$219,555           |
| City of Tacoma                  | \$3,076,610         | \$3,168,909         | \$6,245,519         |
| Donations - Private             | \$44,400            | \$45,700            | \$90,100            |
| Donations - Foundation          | \$28,000            | \$28,000            | \$56,000            |
| Earned Revenue & Other          | \$10,145,458        | \$10,554,949        | \$20,700,407        |
| Transfer In/Overhead Allocation | \$115,000           | \$144,000           | \$259,000           |
| <b>Total Sources</b>            | <b>\$16,697,806</b> | <b>\$17,326,286</b> | <b>\$34,024,092</b> |

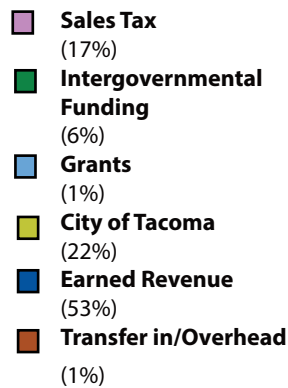
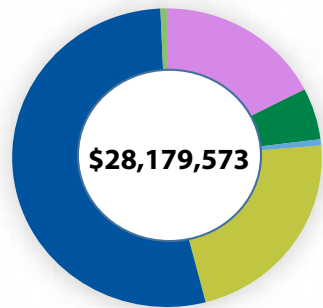
| USES                      | FISCAL YEAR 2019    | FISCAL YEAR 2020    | BIENNIUM TOTAL      |
|---------------------------|---------------------|---------------------|---------------------|
| Salaries & Benefits       | \$19,234,109        | \$19,766,023        | \$39,000,132        |
| Supplies                  | \$2,521,713         | \$2,578,103         | \$5,099,816         |
| Services & Charges        | \$5,855,934         | \$5,547,041         | \$11,402,975        |
| Intergovernmental Charges | \$208,525           | \$214,686           | \$432,211           |
| Capital                   | \$28,000            | \$18,000            | \$46,000            |
| Debt Services             | \$80,664            | \$500               | \$81,164            |
| Interfund Transfer - Out  | \$61,572            | \$61,572            | \$123,144           |
| <b>TOTAL Uses</b>         | <b>\$27,990,517</b> | <b>\$28,185,925</b> | <b>\$56,176,442</b> |

#### DEPARTMENT FUND TOTALS INCLUDE:

- General Fund Allocation - See fund details on page 30
- Point Defiance Marina Complex Enterprise Fund- see fund details on page 31
- Meadow Park Golf Course Enterprise Fund - See fund details on page 32

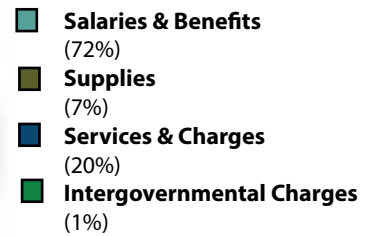
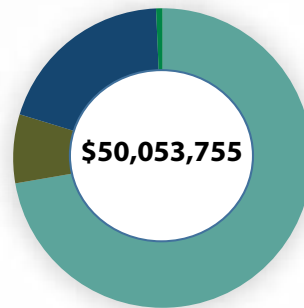
### WHERE THE MONEY COMES FROM

#### Sources



### WHAT IT PAYS FOR

#### Uses



## REVENUE SOURCES & USES

| SOURCES                         | FISCAL YEAR 2019    | FISCAL YEAR 2020    | BIENNIUM TOTAL      |
|---------------------------------|---------------------|---------------------|---------------------|
| Property Tax                    | -                   | -                   | -                   |
| Sales Tax                       | \$2,385,541         | \$2,504,818         | \$4,890,359         |
| Intergovernmental Funding       | \$781,576           | \$781,576           | \$1,563,152         |
| Grants                          | \$96,720            | \$93,835            | \$190,555           |
| City of Tacoma                  | \$3,076,610         | \$3,168,909         | \$6,245,519         |
| Donations - Private             | \$43,600            | \$43,700            | \$87,300            |
| Donations - Foundation          | \$28,000            | \$28,000            | \$56,000            |
| Earned Revenue & Other          | \$7,298,206         | \$7,659,482         | \$14,957,688        |
| Transfer In/Overhead Allocation | \$95,000            | \$94,000            | \$189,000           |
| <b>Total Sources</b>            | <b>\$13,805,253</b> | <b>\$14,374,319</b> | <b>\$28,179,573</b> |

| USES                      | FISCAL YEAR 2019    | FISCAL YEAR 2020    | BIENNIUM TOTAL      |
|---------------------------|---------------------|---------------------|---------------------|
| Salaries & Benefits       | \$17,825,019        | \$18,295,669        | \$36,120,688        |
| Supplies                  | \$1,835,067         | \$1,875,853         | \$3,710,920         |
| Services & Charges        | \$5,063,982         | \$4,725,440         | \$9,789,422         |
| Intergovernmental Charges | \$169,875           | \$175,686           | \$345,561           |
| Capital                   | \$3,000             | \$3,000             | \$6,000             |
| Debt Services             | \$80,664            | \$500               | \$81,164            |
| Interfund Transfer - Out  | -                   | -                   | -                   |
| <b>TOTAL Uses</b>         | <b>\$24,977,607</b> | <b>\$25,076,148</b> | <b>\$50,053,755</b> |

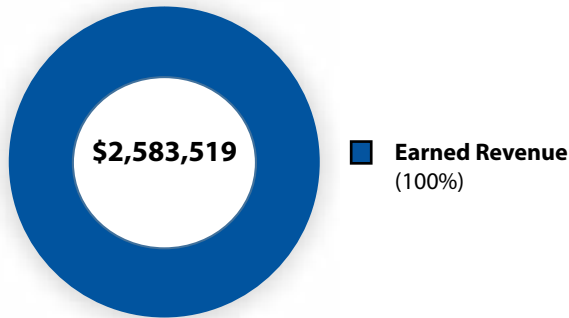
#### DEPARTMENT BUDGET INSIGHTS:

- For reporting purposes, transferred Sales Tax earnings from Strategy & Governance.
- Approximately \$700,000 of earned revenue was transferred for reporting purposes to Resource Development for donations, grants and sponsorships.
- Increased earned revenue expectation as a result of increased attendance, admissions, memberships, and associated fee increases.
- Full implementation of positions hired during the 2017-18 biennium for the Eastside Community Center and the Dune Peninsula project.
- Increased supplies and service contracts budget associated with the new Eastside Community Center and Dune Peninsula openings.
- Increased staffing to respond to specific programmatic needs throughout the Department.

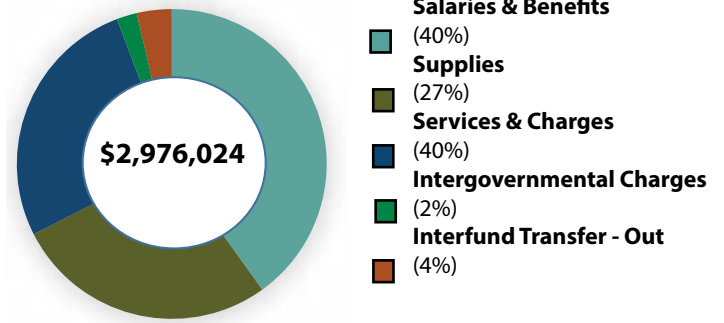
# OPERATING BUDGET

## PARKS & RECREATION POINT DEFIANCE MARINA COMPLEX (ENTERPRISE)

### WHERE THE MONEY COMES FROM Sources



### WHAT IT PAYS FOR Uses



### REVENUE SOURCES & USES

| SOURCES                         | FISCAL YEAR 2019   | FISCAL YEAR 2020   | BIENNIUM TOTAL     |
|---------------------------------|--------------------|--------------------|--------------------|
| Property Tax                    | -                  | -                  | -                  |
| Sales Tax                       | -                  | -                  | -                  |
| Intergovernmental Funding       | -                  | -                  | -                  |
| Grants                          | \$4,500            | \$4,500            | \$9,000            |
| City of Tacoma                  | -                  | -                  | -                  |
| Donations - Private             | \$2,000            | \$2,000            | \$4,000            |
| Donations - Foundation          | -                  | -                  | -                  |
| Earned Revenue & Other          | \$1,276,052        | \$1,294,467        | \$2,570,519        |
| Transfer In/Overhead Allocation | -                  | -                  | -                  |
| <b>Total Sources</b>            | <b>\$1,282,552</b> | <b>\$1,300,967</b> | <b>\$2,583,519</b> |

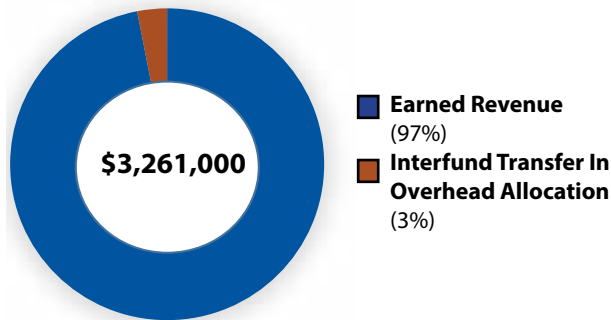
| USES                      | FISCAL YEAR 2019   | FISCAL YEAR 2020   | BIENNIUM TOTAL     |
|---------------------------|--------------------|--------------------|--------------------|
| Salaries & Benefits       | \$581,939          | \$610,514          | \$1,192,453        |
| Supplies                  | \$404,046          | \$412,650          | \$816,696          |
| Services & Charges        | \$396,216          | \$399,265          | \$795,481          |
| Intergovernmental Charges | \$31,450           | \$31,800           | \$63,250           |
| Capital                   | -                  | -                  | -                  |
| Debt Services             | -                  | -                  | -                  |
| Interfund Transfer - Out  | \$54,072           | \$54,072           | \$108,144          |
| <b>TOTAL Uses</b>         | <b>\$1,467,723</b> | <b>\$1,508,301</b> | <b>\$2,976,024</b> |

#### ENTERPRISE FUND BUDGET INSIGHTS:

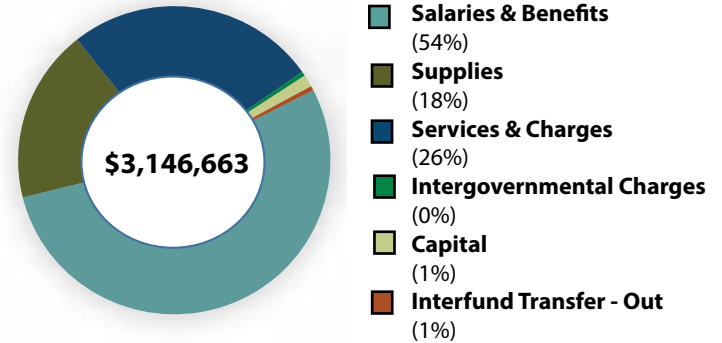
- Projected revenue gains with expanded operations at boat launch as construction winds down as well as fee increases for moorage and launch.
- Salmon seasons north of Point Defiance Marine area expected to be lean or closed while south sound to have increased angling opportunities and success.
- Youth Sails and Trails Camp projected to be at capacity, kayak and boat rentals expected to rebound.
- Expenditures based on normal general inflation increases, unless specified such as Labor & Industry rate changes, retirement rate increases, utility rates, health insurance, etc. This also includes assumptions around salaries and benefits increases.

# OPERATING BUDGET

## WHERE THE MONEY COMES FROM Sources



## WHAT IT PAYS FOR Uses



## REVENUE SOURCES & USES

| SOURCES                         | FISCAL YEAR 2019   | FISCAL YEAR 2020   | BIENNIUM TOTAL     |
|---------------------------------|--------------------|--------------------|--------------------|
| Property Tax                    | -                  | -                  | -                  |
| Sales Tax                       | -                  | -                  | -                  |
| Intergovernmental Funding       | -                  | -                  | -                  |
| Grants                          | -                  | -                  | -                  |
| City of Tacoma                  | -                  | -                  | -                  |
| Donations - Private             | -                  | -                  | -                  |
| Donations - Foundation          | -                  | -                  | -                  |
| Earned Revenue & Other          | \$1,560,000        | \$1,601,000        | \$3,161,000        |
| Transfer In/Overhead Allocation | \$50,000           | \$50,000           | \$100,000          |
| <b>Total Sources</b>            | <b>\$1,610,000</b> | <b>\$1,651,000</b> | <b>\$3,261,000</b> |

| USES                      | FISCAL YEAR 2019   | FISCAL YEAR 2020   | BIENNIUM TOTAL     |
|---------------------------|--------------------|--------------------|--------------------|
| Salaries & Benefits       | \$827,151          | \$859,840          | \$1,686,991        |
| Supplies                  | \$282,600          | \$289,600          | \$572,200          |
| Services & Charges        | \$395,736          | \$422,336          | \$818,072          |
| Intergovernmental Charges | \$7,200            | \$7,200            | \$14,400           |
| Capital                   | \$25,000           | \$15,000           | \$40,000           |
| Debt Services             | -                  | -                  | -                  |
| Interfund Transfer - Out  | \$7,500            | \$7,500            | \$15,000           |
| <b>TOTAL Uses</b>         | <b>\$1,545,187</b> | <b>\$1,601,476</b> | <b>\$3,146,663</b> |

### ENTERPRISE FUND BUDGET INSIGHTS:

- Increased earned revenue based on improved participation in existing and new programming and golf rounds.
- Continued investments in upgrades throughout the golf course to increase play opportunities.
- Expenditures based on normal general inflation increases, unless specified such as Labor & Industry rate changes, retirement rate increases, utility rates, health insurance, etc. This also includes assumptions around salaries and benefits increases.



## PLANNING AND DEVELOPMENT

### Mission

Provide District-wide capital asset planning, development and management services to create a sustainable, equitable system of park lands, facilities and attractions to meet community needs.

### Core Services

- Provide for sustainable planning & development practices.
- Activate master planning and development initiatives involving parks, facilities, real property, cultural and historic assets.
- Provide planning, design & construction project management services and capital contract coordination.
- Integrate asset management planning and implementation efforts across MPT departments.
- Collaborate with partner agencies to provide a system of parks, open space, trails, and facilities that support community needs.

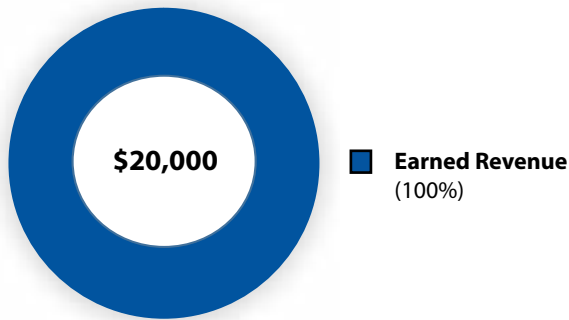
### Work Plan Highlights

- Planning:
  - Expand outreach to underserved populations through a variety of methods, including participatory budgeting strategies;
  - Utilize updated level of service (LOS) study to ensure geographic equity in the location of parks to serve the growing community;
  - Update the District-wide Sustainability Plan to reflect operational gains, select new targets and incorporate data-driven decision making to address the effects of sea level rise and global warming on the park system;
  - Collaborate with partners for community benefit;
    - Incorporation JMAC and level of service studies to address gaps;
    - Develop next steps/strategies for Ruston Way;
    - Conduct shared condition assessments with the City of Tacoma for co-managed parks;
  - Plan for the next phase of development at Pt. Defiance for the waterfront, Triangle and Camp Six;
- Capital Development:
  - Close-out Eastside Community Center, the North Pacific Aquarium and Waterfront Phase I projects;
  - Complete 60 projects in progress, in addition to 55 new projects focused on infrastructure upgrades at community & neighborhood parks in the 2019 - 2020 biennium;
  - Select and implement an Enterprise Asset Management (EAM) system to better integrate lifecycle analysis into the planning/design/construction/management of capital improvements;
  - Implement the 2019 - 2020 Public Art Work Plan featuring projects throughout Tacoma



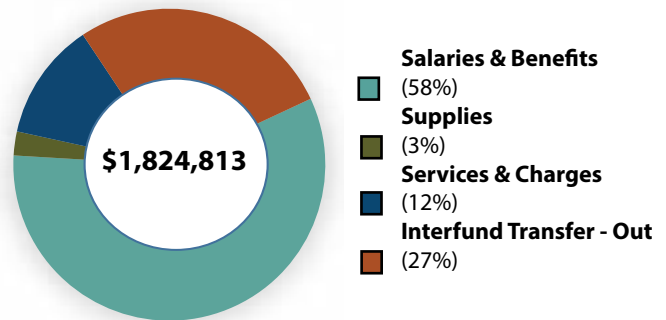
## WHERE THE MONEY COMES

Sources



## WHAT IT PAYS FOR

Uses



## REVENUE SOURCES & USES

| SOURCES                         | FISCAL YEAR 2019 | FISCAL YEAR 2020 | BIENNIUM TOTAL  |
|---------------------------------|------------------|------------------|-----------------|
| Property Tax                    | -                | -                | -               |
| Sales Tax                       | -                | -                | -               |
| Intergovernmental Funding       | -                | -                | -               |
| Grants                          | -                | -                | -               |
| City of Tacoma                  | -                | -                | -               |
| Donations - Private             | -                | -                | -               |
| Donations - Foundation          | -                | -                | -               |
| Earned Revenue & Other          | \$10,000         | \$10,000         | \$20,000        |
| Transfer In/Overhead Allocation | -                | -                | -               |
| <b>Total Sources</b>            | <b>\$10,000</b>  | <b>\$10,000</b>  | <b>\$20,000</b> |

| USES                      | FISCAL YEAR 2019   | FISCAL YEAR 2020 | BIENNIUM TOTAL     |
|---------------------------|--------------------|------------------|--------------------|
| Salaries & Benefits       | \$523,201          | \$533,198        | \$1,056,399        |
| Supplies                  | \$21,732           | \$23,532         | \$45,264           |
| Services & Charges        | \$111,567          | \$111,583        | \$223,150          |
| Intergovernmental Charges | -                  | -                | -                  |
| Capital                   | -                  | -                | -                  |
| Debt Services             | -                  | -                | -                  |
| Interfund Transfer - Out  | \$500,000          | -                | \$500,000          |
| <b>TOTAL Uses</b>         | <b>\$1,156,500</b> | <b>\$668,313</b> | <b>\$1,824,813</b> |

### DEPARTMENT BUDGET INSIGHTS:

- Transferred oversight, management and responsibility of major maintenance projects.
- Realigned project management oversight to ensure effective oversight of 55 new projects in the 2019-20 biennium.
- Expenditures based on normal general inflation increases, unless specified such as Labor & Industry rate changes, retirement rate increases, utility rates, health insurance, etc. This also includes assumptions around salaries and benefits increases.

## ZOOLOGICAL & ENVIRONMENTAL EDUCATION (ZEED)

### Mission

In a world where we need a greater understanding of our interdependency with animals and nature, we're here to connect our community to the natural world in ways that will inspire greater conservation action.

### Core Services

- Connecting our community to animals and nature.
- Providing the animals under our care the best welfare.
- Creating community awareness and facilitate action towards greater environmental stewardship.
- Ensuring our financial viability through careful enterprise management.

### Work Plan Highlights

- Advance conservation engagement both within ZEED and throughout MPT
  - Enhance our storytelling capability through the collaborative creation of video stories.
  - Enhance resources to ensure consistent facilitation of the new Tidal Touch Zone within the aquarium.
  - Enhance audio/visual capacity to ensure that the new interactive elements for both the aquarium and eagle exhibit remain current and engaging.
- Grow animal welfare capacity
  - Add staffing to support animal care, veterinary services and curatorial programs.
- Enhance connection with SAMI and other youth development programs
  - Deepen and broaden the Tacoma Public Schools student experience within PDZA.
- Create greater capacity for donor development
  - Enhance the success that Northwest Trek has experienced with donor cultivation through the expansion of capacity.
- Update site-specific operational plans
- Identify next steps for key exhibits the North Pacific Aquarium and Arctic Tundra Projects (PDZA)- Conservation and Financial Pillar
  - Assess the North Pacific Aquarium's condition after it goes off-line in 2019, and identify interim and long-term uses.
  - Identify steps we can make toward enhancing the Arctic Tundra area with available resources.
- Begin transition to a new tram vehicle at Northwest Trek
  - Explore and confirm a provider for a more effective tram vehicle, and begin implementing the transition to a new vehicle, along with necessary infrastructure.
- Introduce a new bald eagle exhibit at Northwest Trek
- Grow opportunities for Community Science
  - Facilitate and share information on urban wildlife with the assistance of citizen science.
- Continue to expand on connecting the ZEED experience to new audiences
  - Apply technology, such as Skype, and include other Metro Parks and partner resources.

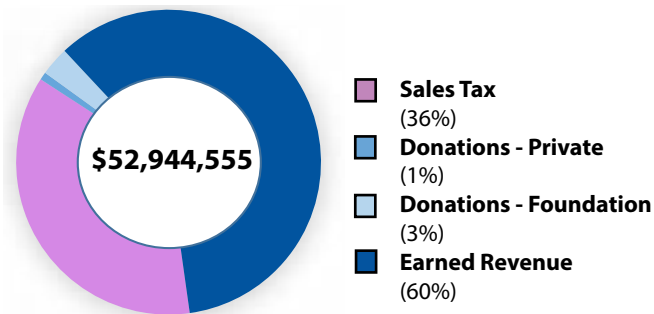


# OPERATING BUDGET

# ZOOLOGICAL & ENVIRONMENTAL EDUCATION

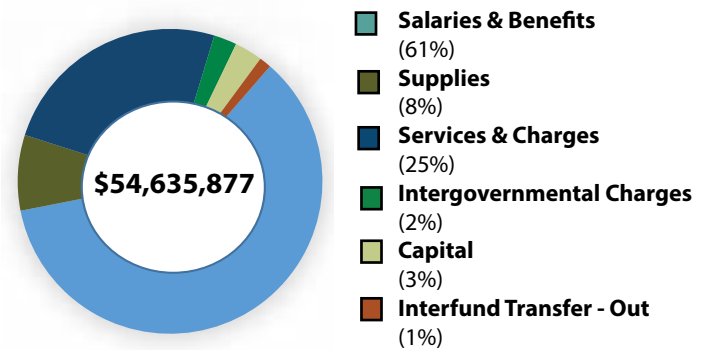
## WHERE THE MONEY COMES FROM

Sources



## WHAT IT PAYS FOR

Uses



## REVENUE SOURCES & USES

| SOURCES                         | FISCAL YEAR 2019    | FISCAL YEAR 2020    | BIENNIUM TOTAL      |
|---------------------------------|---------------------|---------------------|---------------------|
| Property Tax                    | -                   | -                   | -                   |
| Sales Tax                       | \$9,366,687         | \$9,835,021         | \$19,201,708        |
| Intergovernmental Funding       | \$72,000            | \$72,000            | \$144,000           |
| Grants                          | -                   | -                   | -                   |
| City of Tacoma                  | -                   | -                   | -                   |
| Donations - Private             | \$200,000           | \$237,537           | \$437,537           |
| Donations - Foundation          | \$768,000           | \$850,000           | \$1,618,000         |
| Earned Revenue & Other          | \$15,282,228        | \$16,261,082        | \$31,543,310        |
| Transfer In/Overhead Allocation | -                   | -                   | -                   |
| <b>Total Sources</b>            | <b>\$25,688,915</b> | <b>\$27,255,640</b> | <b>\$52,944,555</b> |

| USES                      | FISCAL YEAR 2019    | FISCAL YEAR 2020    | BIENNIUM TOTAL      |
|---------------------------|---------------------|---------------------|---------------------|
| Salaries & Benefits       | \$16,259,806        | \$16,804,282        | \$33,064,088        |
| Supplies                  | \$2,172,532         | \$2,206,170         | \$4,378,702         |
| Services & Charges        | \$6,765,707         | \$6,767,604         | \$13,533,311        |
| Intergovernmental Charges | \$668,205           | \$668,205           | \$1,336,410         |
| Capital                   | \$816,000           | \$810,000           | \$1,626,000         |
| Debt Services             | -                   | -                   | -                   |
| Interfund Transfer - Out  | \$348,683           | \$348,683           | \$697,366           |
| <b>TOTAL Uses</b>         | <b>\$27,030,933</b> | <b>\$27,604,944</b> | <b>\$54,635,877</b> |

### DEPARTMENT BUDGET INSIGHTS:

- Projected Sales Tax increase of 6% for FY2019 and 5% for FY2020.
- Increased earned revenue expectation as a result of more focused efforts in pursuing donation opportunities through The Zoo Society, Northwest Trek Foundation and internal Resource Development.
- Increased earned revenue projections resulting from openings of the new Aquarium and other attractions; and new animal exhibits.
- Biennialization of new positions hired in the middle of the 2017-18 biennium to fund 24-month onlining process for new Aquarium.
- Increase in 7 full-time staffing to respond to specific programmatic needs throughout the Department.
- Expenditures based on normal general inflation increases, unless specified such as Labor & Industry rate changes, retirement rate increases, utility rates, health insurance, etc. This also includes assumptions around salaries and benefits increases.

## BUSINESS & INNOVATION

### Mission

The Business & Innovation Department inspires and supports an innovative, efficient and effective organization that is responsive to community needs.

### Core Services

- Responsible stewardship of the District's financial resources.
- Encourage innovation and continuous improvement.
- Identify and mitigating physical and financial risks.
- Recruit and reward an exceptional workforce in service to District constituents.
- Deploy geospatial and technology solutions that support business units and customer interactions.
- Inform, engage and inspire all areas of the community to increase awareness surrounding programs, services, and initiatives.
- Leverage community partnerships to advance our mission.
- Cultivate relationships that yield significant fiscal contributions and enable greater connections with our community.

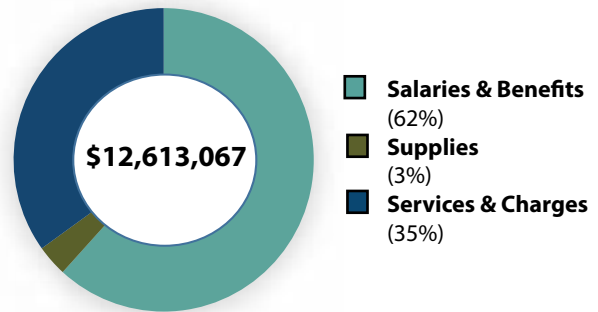
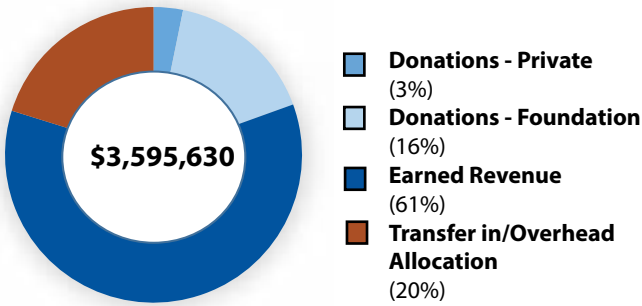
### Work Plan Highlights

- Diversity, equity and inclusion
  - o Advance the District's diversity, equity and inclusion values through new policy, practices and shared learning opportunities.
  - o Recruit a workforce that matches the community we serve.
- Investments in technology
  - o Update the Information Technology Strategic Plan to assess the District's current state regarding physical and virtual infrastructure, business system demands, and staffing to determine key investment strategies for the next two biennia.
- Support our staff
  - o Leverage our personnel expertise through investments in recruitment and onboarding systems, performance management and learning systems, workforce/talent management systems.
  - o Deploy best practices in procurement and general purchasing that exceed customer expectations
- Emergency preparedness
  - o Update and expand the District's emergency management planning, including the development of Continuity of Operations Plans and facilitating regular exercises and drills to better prepare, plan and respond to emergencies to minimize service disruptions.
- Sustainable revenue
  - o Collaborate with other departments to identify sustainable revenue strategies and develop a feasibility and implementation plan.
  - o Assess the agency's distinguishing characteristics in order to better leverage and monetize its asset portfolio.
- Optimize the District's foundations
  - o Facilitate implementation of the recommendations of the study designed to optimize the operations and effectiveness of the nonprofit foundations that support the District.
- Labor relations
  - o Negotiate a new labor agreement with our represented employees.
- Improve social connections
  - o Pursue strategies to provide greater social connectivity among parks and recreation system users and with the District.
- Leverage community partnerships
  - o Negotiate updated master cooperation agreements with the City of Tacoma and Tacoma Public Schools to re-align park properties, programs and services with sister agencies.
  - o Pursue strategies in support of Pierce County's Community Health Improvement Plan, Pierce County Accountable Communities of Health and others to improve health outcomes.



## WHERE THE MONEY COMES FROM Sources

## WHAT IT PAYS FOR Uses



## REVENUE SOURCES & USES

| SOURCES                         | FISCAL YEAR 2019   | FISCAL YEAR 2020   | BIENNIUM TOTAL     |
|---------------------------------|--------------------|--------------------|--------------------|
| Property Tax                    | -                  | -                  | -                  |
| Sales Tax                       | -                  | -                  | -                  |
| Intergovernmental Funding       | -                  | -                  | -                  |
| Grants                          | -                  | -                  | -                  |
| City of Tacoma                  | -                  | -                  | -                  |
| Donations - Private             | \$45,000           | \$70,000           | \$115,000          |
| Donations - Foundation          | \$265,000          | \$320,000          | \$585,000          |
| Earned Revenue & Other          | \$1,060,064        | \$1,110,064        | \$2,170,128        |
| Transfer In/Overhead Allocation | \$362,751          | \$362,751          | \$725,50           |
| <b>Total Sources</b>            | <b>\$1,732,815</b> | <b>\$1,862,815</b> | <b>\$3,595,630</b> |

| USES                      | FISCAL YEAR 2019   | FISCAL YEAR 2020   | BIENNIUM TOTAL      |
|---------------------------|--------------------|--------------------|---------------------|
| Salaries & Benefits       | \$3,849,734        | \$3,929,685        | \$7,779,419         |
| Supplies                  | \$245,615          | \$175,221          | \$420,836           |
| Services & Charges        | \$2,217,492        | \$2,181,220        | \$4,398,712         |
| Intergovernmental Charges | \$2,050            | \$2,050            | \$4,100             |
| Capital                   | \$10,000           | -                  | \$10,000            |
| Debt Services             | -                  | -                  | -                   |
| Interfund Transfer - Out  | -                  | -                  | -                   |
| <b>TOTAL Uses</b>         | <b>\$6,324,890</b> | <b>\$6,288,176</b> | <b>\$12,613,067</b> |

### DEPARTMENT BUDGET INSIGHTS:

- Approximately \$700,000 of earned revenue for donations, grants and sponsorships was transferred for reporting purposes from Parks & Recreation to Resource Development.
- Increased earned revenue to reflect pursuit of sponsorship and partnership opportunities.
- Full implementation of new positions hired during the 2017-18 biennium.
- Investments in technology upgrades in accordance with the Strategic Master Plan.
- New Contracts and Procurement Manager to improve oversight and direction.
- Expenditures based on normal general inflation increases, unless specified such as Labor & Industry rate changes, retirement rate increases, utility rates, health insurance, etc.



# CAPITAL IMPROVEMENT PROGRAM

## 2019-2020 CAPITAL BUDGET HIGHLIGHTS

On Earth Day 2014, voters approved a \$198 million Neighborhood Parks & Zoo Improvements and Safety Upgrades Bond. The name spelled out the priorities, and staff got to work on projects all over the city.

It will take a decade or so to complete all of the projects. In the first four years of the bond program, the park district delivered numerous improvements: a new multipurpose field at SERA Campus, mountain bike trails at Swan Creek Park, and new docks for Wapato Park, just to name a few. Often getting more attention were the three “mega projects” promised in the bond measure: Pacific Seas Aquarium; the new Dune Peninsula and Wilson Way pedestrian bridge at Point Defiance Park, and the spectacular Eastside Community Center.

Work will continue on regional attractions in 2019 and 2020, including Owen Beach and a new Point Defiance Park pedestrian trail. But with the mega projects finished or winding down, the focus in this biennium will turn to the 2014 bond measure’s heart and soul: community and neighborhood parks. These kinds of parks alone are expected to account for more than 20 individual projects and more than \$9 million of investment in the next two years, with more to come in following years.

What can staff and park users expect in 2019 and 2020? Highlights include investments in Lincoln Park, Norpoint Park, Portland Avenue Park and a skate park at SERA Campus; roof upgrades for the Center at Norpoint; new play areas and court improvements; and improvements to places such as Browns Point Playfield, Ryan’s Park and Puget Park.

All told, the park district’s projected investments in 2019 and 2020 add up to more than \$50 million. That includes \$7 million for the smaller, “neighborhood” parks; \$2 million in the larger, “community” parks; and another \$200,000 in open space, trails and natural areas. The other investments will aim to improve historic and cultural landmarks, community centers, regional parks, sports fields and infrastructure, ensuring Metro Parks’ assets will be around for generations to come. The first two years of the CIP make up the 2019-2020 Capital Budget.





## 2019-2020 CAPITAL BUDGET HIGHLIGHTS

The capital budget authorizes and provides the basis of control of expenditures for the acquisition and construction of district assets. As allowed by Board policy, capital project scopes are authorized by the Board through the CIP; and these scopes are in effect until project completion, which means budget authority can extend beyond one biennium. This section of the budget includes continuing authorization for projects budgeted by the Board of Park Commissioners prior to 2019. It also includes funding and appropriation for new projects that will be started in the 2019-2020 biennium.

The following table illustrates the combined funding sources for the capital program for 2019-2020.

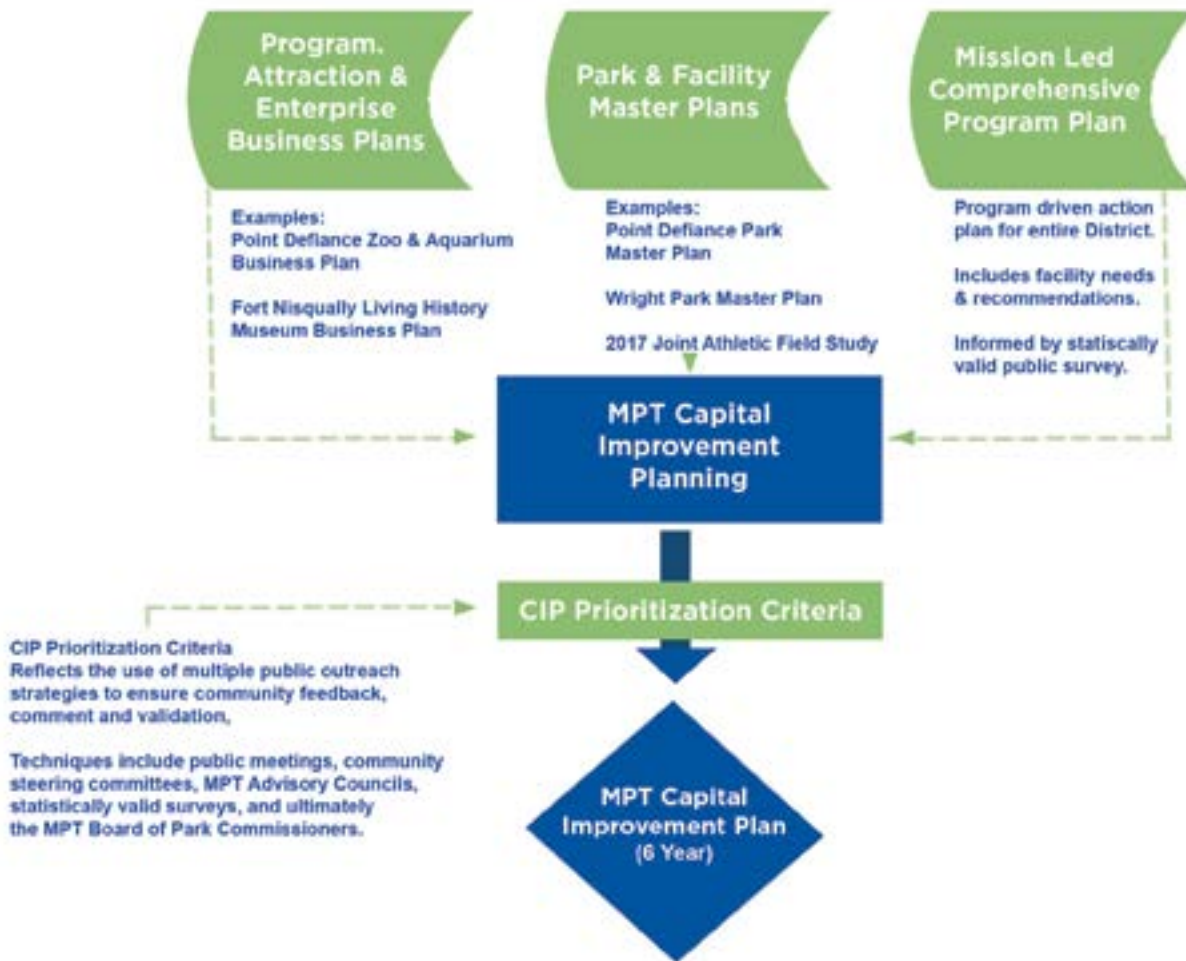
### 2019-2020 Capital Fund Total Budget Summary

|  | PLANNED FUNDING DISTRIBUTION |                      |                      |                                    | BIENNIUM              |                      |
|--|------------------------------|----------------------|----------------------|------------------------------------|-----------------------|----------------------|
|  | 2005 Bond Fund               | 2014 Bond Fund       | State/Federal Grants | Foundations Partnerships Donations | FY 2019               | FY 2020              |
| Point Defiance Zoo & Aquarium            | \$ -                         | \$ 5,251,423         | \$ -                 | \$ 7,915                           | \$ 4,610,038          | \$ 649,300           |
| Regional Parks                           | \$ 494,210                   | \$ 9,276,085         | \$ 9,796,025         | \$ 1,832,913                       | \$ 10,053,763         | \$ 11,345,470        |
| Waterfront Parks & Facilities            | \$ -                         | \$ 4,200,737         | \$ -                 | \$ 2,797,361                       | \$ 3,176,893          | \$ 3,821,205         |
| Historical & Cultural Landmarks          | \$ -                         | \$ 1,160,424         | \$ 750,000           | \$ -                               | \$ 910,424            | \$ 1,000,000         |
| Community Parks                          | \$ 100,000                   | \$ 1,900,000         | \$ -                 | \$ -                               | \$ 350,000            | \$ 1,650,000         |
| Neighborhood Parks & Small Caps          | \$ 242,330                   | \$ 6,835,614         | \$ -                 | \$ -                               | \$ 4,185,598          | \$ 2,892,346         |
| Community Centers                        | \$ -                         | \$ 1,119,510         | \$ -                 | \$ -                               | \$ 1,119,510          | \$ -                 |
| Sports Complexes & Athletic Fields       | \$ 678,798                   | \$ 1,539,222         | \$ -                 | \$ 515,615                         | \$ 2,228,273          | \$ 505,362           |
| Open Space, Trails & Natural Areas       | \$ -                         | \$ 220,000           | \$ -                 | \$ -                               | \$ 220,000            | \$ -                 |
| Land Acquisition                         | \$ -                         | \$ 250,000           | \$ -                 | \$ 100,000                         | \$ 250,000            | \$ 100,000           |
| System Efficiencies                      | \$ -                         | \$ 5,213,434         | \$ -                 | \$ 350,000                         | \$ 713,434            | \$ 4,850,000         |
| <b>TOTAL</b>                             | <b>\$ 1,515,338</b>          | <b>\$ 36,966,449</b> | <b>\$ 10,546,025</b> | <b>\$ 5,603,804</b>                | <b>\$ 27,817,933</b>  | <b>\$ 26,813,683</b> |
| <b>% Distribution of Planned Funding</b> | <b>2.8%</b>                  | <b>67.7%</b>         | <b>19.3%</b>         | <b>10.3%</b>                       | <b>Biennium Total</b> | <b>\$ 54,631,616</b> |

## CAPITAL IMPROVEMENT PROGRAM DEVELOPMENT PROCESS

The District maintains a broad planning framework to ensure that it remains on the cutting edge of providing first-class recreational programs and facilities to its residents. Currently, the Mission-Led Comprehensive Program Plan provides the District with an action plan that identifies programmatic needs and corresponding facility implications, which the District uses for capital planning. In concert, MPT maintains park master plans for parks and facilities within the system. Each of these master plans includes a robust scan of community needs and desires that inform the design. Program, Attraction and Enterprise Business Plans also inform the CIP by providing specific facility needs based upon customer demands and market conditions. Additionally, the forthcoming Parks & Facilities Level of Service Plan will provide an in-depth analysis of how the existing system meets the needs (spatial, accessibility, quantity, etc.) of the Tacoma community. These planning efforts, combined with the strategic directions in the Strategic Master Plan, sustainability goals, and lifecycle management considerations drive the CIP's content in terms of needed upgrades to specific facilities and/or park sites while also indicating where new development is needed. As individual plans are updated, the District's overall CIP is updated accordingly. This continual updating process ensures the District is able to stay flexible and react quickly to meet the needs of the Tacoma community. In 2014, voters passed the largest bond measure in MPT history (\$198 million). Given the public's strong support of the District, MPT must utilize the capital funds in a sustainable and prudent manner. In order to efficiently and effectively carry out park and facility improvements, MPT uses a comprehensive set of criteria to assist in prioritization of all projects.

## Metro Parks Tacoma Capital Improvement Program Process



### CAPITAL IMPROVEMENT PROGRAM PRIORITIZATION CRITERIA

Metro Parks utilizes the following prioritization criteria to include, prioritize, and schedule projects throughout the next six-year period. The criteria introduced below do not represent any order of importance or priority; instead, they should be given equal consideration when applied to specific projects in a “context-sensitive” manner.

- ◆ Compliance with health, safety and other legal requirements. Projects that are designed to mitigate health and safety issues or meet other legal requirements should receive a higher priority.
- ◆ Opportunity to reflect sustainability and conservation goals. Projects which demonstrate the District's commitment to greater sustainability and resilience will be given a higher priority. All projects will be evaluated to determine how more sustainable methods, materials and approaches can be integrated into the design, construction and lifecycle management of the asset. New asset management-focused processes and criteria will be developed to aid in the project prioritization.
- ◆ Opportunity to uphold equity and fairness. Consideration should be given to ensure new projects are distributed equitably by planning areas across the District. Projects should be prioritized based on the number of people to be served, with particular attention given to serving the underserved and vulnerable populations. Projects serving a large number of people living in low-income areas should be given a higher priority.

- ◆ Opportunity to improve design and construction efficiencies. If the grouping of certain projects can create design and construction efficiencies, those projects should be given a higher priority and be developed concurrently.
- ◆ Opportunity to reduce current operating costs or generate revenues. If a project can create additional revenue for the District or the region, enhance other capital investments, or improve maintenance and operation efficiencies, it should be considered as a priority investment.
- ◆ Availability of alternative resources. Considerations should be given to the availability of other resources for funding, project implementation and partnership.
  - Projects that have potential for other types of funding or partnership collaboration, such as donations or matching grants, should receive higher priority.
  - The District's ability to implement a specific project may depend on the availability of other resources, including staffing and financial resources to support maintenance and operations.
  - If there are other providers with available alternative resources in the same area, such as a facility owned by another agency, the project should receive a lower priority. However, the affordability of alternative resources in relation to the income level of nearby residents should be taken into consideration.

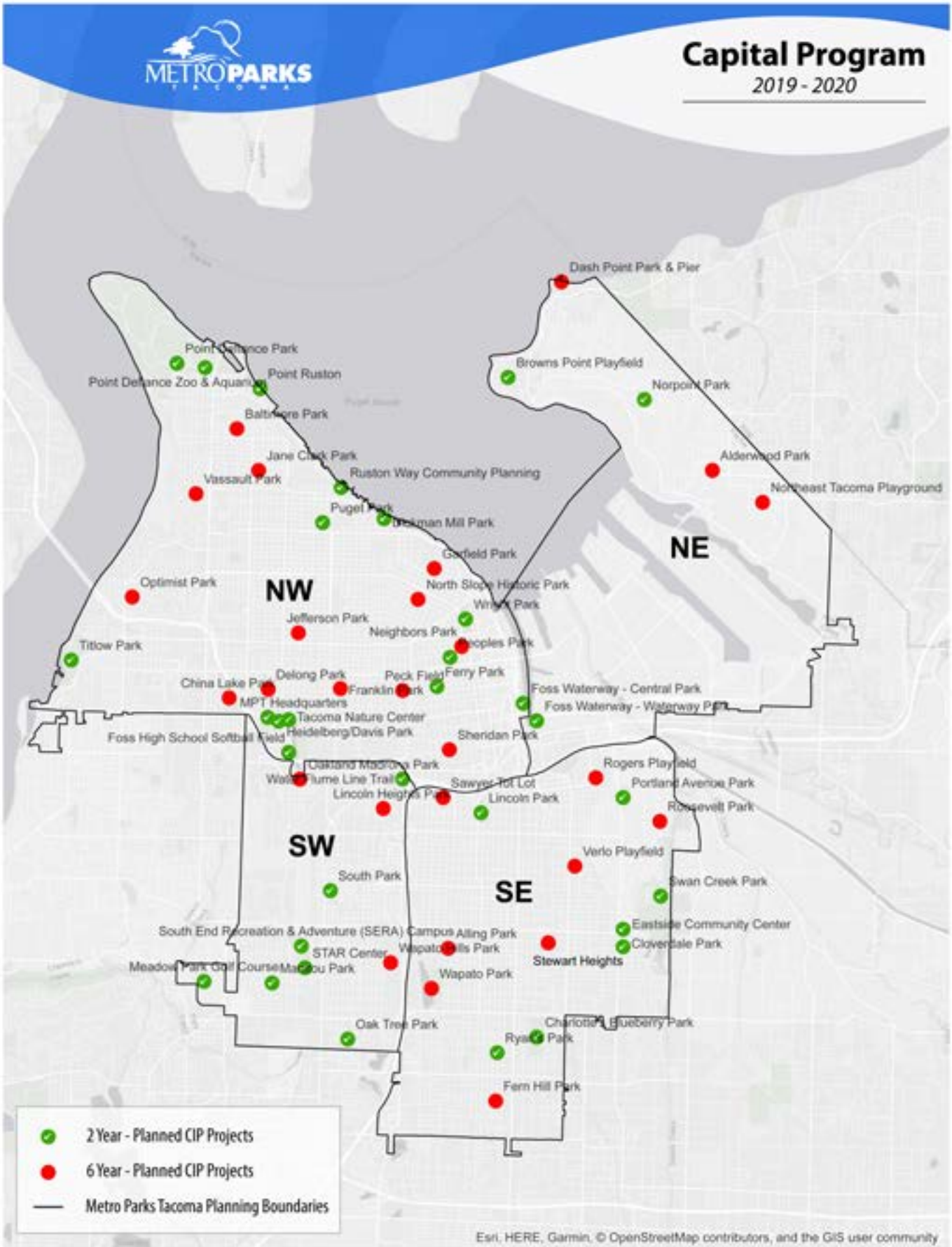
## SUMMARY OF CAPITAL IMPROVEMENT PROGRAM 6-YEAR PLAN

The table below shows the 2019-2024 CIP and anticipated budget amounts by year for major project sub-categories.

### 2019-2024 Capital Fund Total Budget Summary

|                                    | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          | TOTAL          |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Point Defiance Zoo & Aquarium      | \$ 4,610,038  | \$ 649,300    | \$ 4,242,903  | \$ -          | \$ 100,000    | \$ -          | \$ 9,602,241   |
| Regional Parks                     | \$ 10,053,763 | \$ 11,345,470 | \$ 6,675,000  | \$ -          | \$ 10,150,000 | \$ 20,550,000 | \$ 58,774,233  |
| Waterfront Parks & Facilities      | \$ 3,176,893  | \$ 3,821,205  | \$ 7,492,000  | \$ 6,500,000  | \$ 13,000,000 | \$ -          | \$ 33,990,098  |
| Historical & Cultural Landmarks    | \$ 910,424    | \$ 1,000,000  | \$ 2,400,000  | \$ -          | \$ 6,000,000  | \$ -          | \$ 10,310,424  |
| Community Parks                    | \$ 350,000    | \$ 1,650,000  | \$ 680,000    | \$ 950,000    | \$ 552,000    | \$ 340,000    | \$ 4,522,000   |
| Neighborhood Parks & Small Caps    | \$ 4,185,598  | \$ 2,892,346  | \$ 501,000    | \$ 2,620,000  | \$ 230,000    | \$ 751,000    | \$ 11,179,944  |
| Community Centers                  | \$ 1,119,510  | \$ -          | \$ 48,000     | \$ 320,000    | \$ -          | \$ -          | \$ 1,487,510   |
| Sports Complexes & Athletic Fields | \$ 2,228,273  | \$ 505,362    | \$ 1,000,000  | \$ -          | \$ 1,000,000  | \$ -          | \$ 4,733,635   |
| Open Space, Trails & Natural Areas | \$ 220,000    | \$ -          | \$ 27,000     | \$ 490,000    | \$ 12,000     | \$ 140,000    | \$ 889,000     |
| Land Acquisition                   | \$ 250,000    | \$ 100,000    | \$ -          | \$ 100,000    | \$ -          | \$ 100,000    | \$ 550,000     |
| System Efficiencies                | \$ 713,434    | \$ 4,850,000  | \$ -          | \$ -          | \$ -          | \$ -          | \$ 5,563,434   |
| TOTAL                              | \$ 27,817,933 | \$ 26,813,683 | \$ 23,065,903 | \$ 10,980,000 | \$ 31,044,000 | \$ 21,881,000 | \$ 141,602,519 |
| % Distribution of Planned Funding  | 19.6%         | 18.9%         | 16.3%         | 7.8%          | 21.9%         | 15.5%         |                |

# CAPITAL IMPROVEMENT PROGRAM



# CAPITAL FUND ACCOUNTING

The capital projects identified above are included in the accounting system in one or more accounting funds, depending on the source of revenue and other legal requirements. For informational purposes, the following capital project funds are used by Metro Parks for capital project accounting.

**Energy Project Fund (330)** This fund accounts for the energy efficiency projects throughout the Metropolitan Parks District through an energy services contract with the State of Washington and Johnson Controls.

**ASARCO Fund (307)** This fund accounts for the projects paid for by ASARCO contract proceeds.

**Open Space Fee Fund (302)** This fund was established to account for receipts that accumulate as resources received from open space fees.

**Capital Planning and Project Renovation Fund (315)** The majority of capital projects in this fund have the General Fund as a revenue source. They include strategic planning and deferred capital maintenance projects.

**2010 UTGO Bond Fund (323)** This fund will account for the proceeds and expenditures of the \$25,090,000 bond issued in June 2012 as part of the \$84,300,000 voter approved park bonds. Again, interest earnings and project management will be accounted for in this fund.

**UTGO Bond Local Fund (329)** Some of the 2005 voter approved park bond projects are expanded due to receipt of grants, donations or other matching funds. The revenues and expenditures of the project expansions are accounted for in the local fund.

**2014 UTGO Bond Funds (340)** This fund will account for the proceeds and expenditures of the \$34,400,000 bond issued in December 2014 as part of the \$198,000,000 voter approved park bonds. Again, interest earnings and project management will be accounted for in this fund.

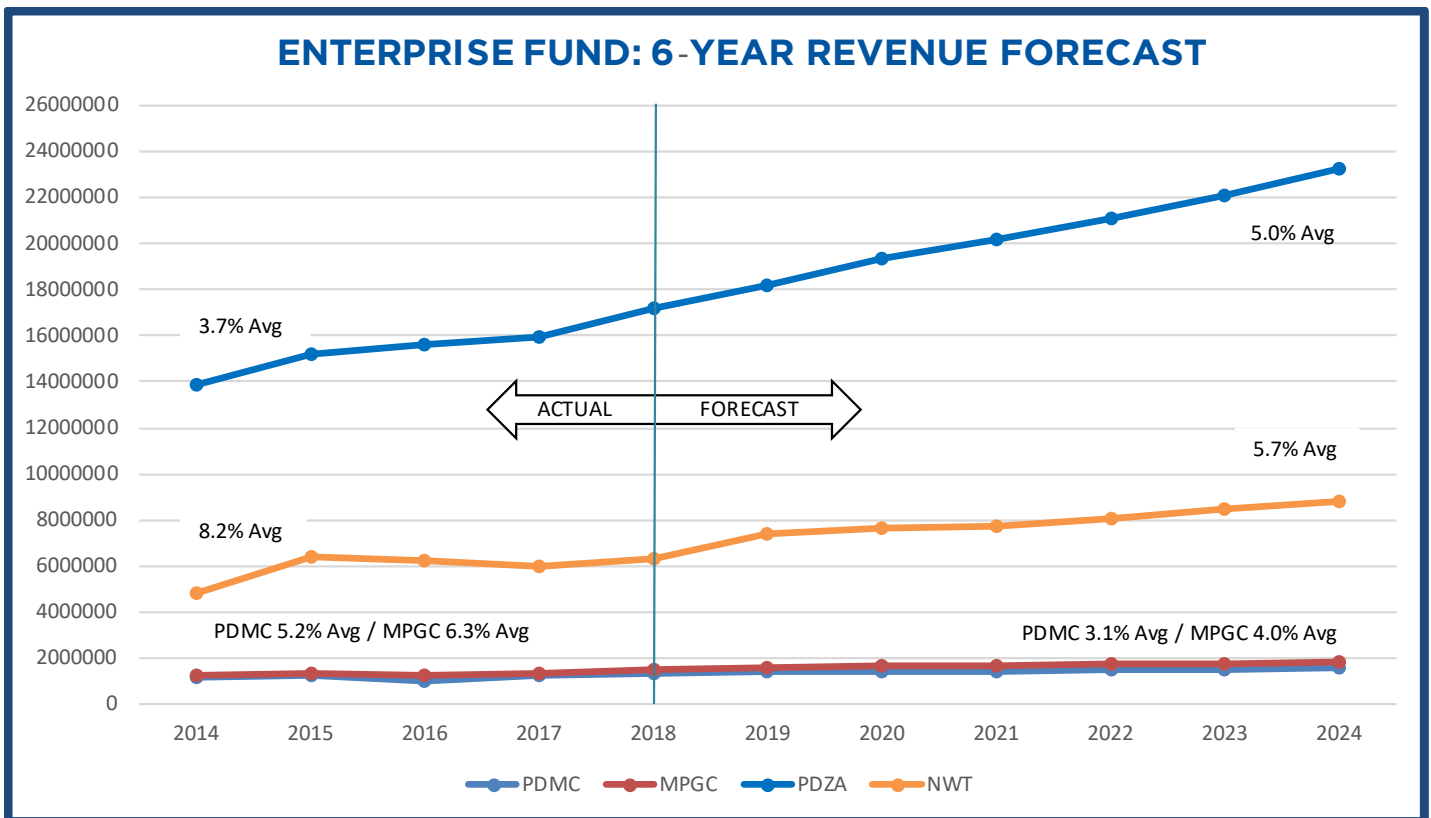
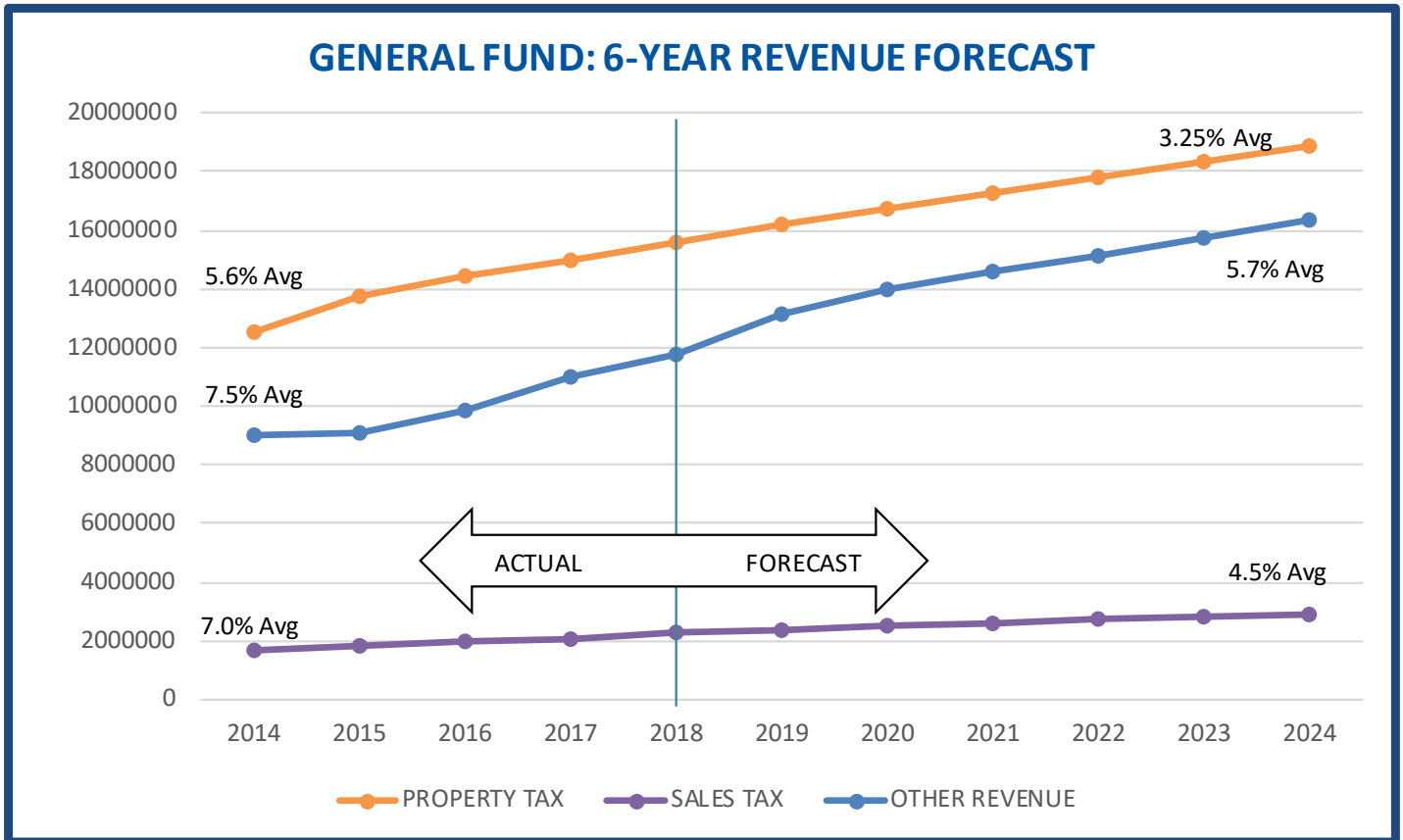
**UTGO Bond Local Fund (349)** Some of the 2014 voter approved park bond projects are expanded due to receipt of grants, donations or other matching funds. The revenues and expenditures of the project expansions are accounted for in the local fund.

**2016 UTGO Bond Fund (341)** This fund will account for the proceeds and expenditures of the \$70,000,000 bond issued in December 2016 as part of the \$198,000,000 voter approved park bonds. Again, interest earnings and project management will be accounted for in this fund.

**2018 UTGO Bond Fund (342)** This fund accounts for the proceeds and expenditures of the \$50,000,000 bond issued in May 2018 as part of the \$198,000,000 voter approved park bonds. Interest earnings and project management expenditures will be accounted for in this fund.

# 6-YEAR REVENUE FORECASTS

Below are charts depicting MPT's 6-year revenue forecasts for General Fund and Enterprise Funds based on a set of assumptions noted on the previous pages.



# OPERATING FUND SUMMARIES

| 2019-2020 BUDGET SUMMARY ALL FUNDS   |              |                |                     |                  |
|--------------------------------------|--------------|----------------|---------------------|------------------|
| Fund Name                            | 2017 Actual  | 2018 Estimated | 2017-2018 Estimated | 2019-2020 Budget |
| <b>General Fund:</b>                 |              |                |                     |                  |
| Estimated Beg Balance                |              |                |                     | \$ 7,500,000     |
| Resources                            | 28,040,122   | 29,317,860     | 57,357,982          | 64,874,326       |
| Expenditures                         | (26,630,056) | (30,577,565)   | (57,207,621)        | (67,609,769)     |
| End Balance                          |              |                |                     | \$ 4,764,557     |
| <b>Enterprise Fund:</b>              |              |                |                     |                  |
| Point Defiance Marina Complex        |              |                |                     |                  |
| Estimated Beg Balance                |              |                |                     | \$ 600,000       |
| Revenue                              | 1,272,283    | 1,363,990      | 2,636,273           | 2,583,519        |
| Expenses                             | (1,299,070)  | (1,223,837)    | (2,522,907)         | (2,976,024)      |
| End Balance                          |              |                |                     | \$ 207,495       |
| Meadow Park Golf Course              |              |                |                     |                  |
| Estimated Beg Balance                |              |                |                     | \$ (250,000)     |
| Revenue                              | 1,338,399    | 1,517,700      | 2,856,099           | 3,261,000        |
| Expenses                             | (1,353,066)  | (1,507,437)    | (2,860,503)         | (3,146,663)      |
| End Balance                          |              |                |                     | \$ (135,663)     |
| Zoological & Environmental Education |              |                |                     |                  |
| Estimated Beg Balance                |              |                |                     | \$ 5,500,000     |
| Revenue                              | 22,210,240   | 23,828,692     | 46,038,932          | 52,944,555       |
| Expenses                             | (22,051,515) | (26,450,446)   | (48,501,962)        | (54,635,877)     |
| End Balance                          |              |                |                     | \$ 3,808,678     |
| <b>Debt Service Fund:</b>            |              |                |                     |                  |
| Estimated Beg Balance                |              |                |                     | \$ 1,351,788     |
| Resources                            | 20,232,717   | 21,420,234     | 41,652,951          | 40,597,632       |
| Expenditures                         | (20,232,717) | (21,420,234)   | (41,652,951)        | (40,597,632)     |
| End Balance                          |              |                |                     | \$ 1,351,788     |
| <b>Internal Service Fund:</b>        |              |                |                     |                  |
| Equipment Rental                     |              |                |                     |                  |
| Estimated Beg Balance                |              |                |                     | \$ 755,012       |
| Revenue                              | 471,547      | 437,319        | 908,866             | 751,894          |
| Expenses                             | (203,022)    | (442,092)      | (645,114)           | (720,000)        |
| End Balance                          |              |                |                     | \$ 786,906       |
| Medical Insurance                    |              |                |                     |                  |
| Estimated Beg Balance                |              |                |                     | \$ 1,391,573     |
| Revenue                              | 4,182,103    | 5,396,475      | 9,578,578           | 11,429,648       |
| Expenses                             | (3,587,005)  | (4,600,000)    | (8,187,005)         | (11,000,000)     |
| End Balance                          |              |                |                     | \$ 1,821,221     |
| Property & Liability Insurance       |              |                |                     |                  |
| Estimated Beg Balance                |              |                |                     | \$ 241,269       |
| Revenue                              | 64,500       | 137,213        | 201,713             | 275,000          |
| Expenses                             | (100,560)    | (120,986)      | (221,546)           | (250,000)        |
| End Balance                          |              |                |                     | \$ 266,269       |
| <b>TOTAL</b>                         |              |                |                     |                  |
| Estimated Beg Balance                |              |                |                     | \$ 17,089,642    |
| Resources                            | 77,811,910   | 83,419,483     | 161,231,393         | 176,717,574      |
| Expenditures                         | (75,457,011) | (86,342,597)   | (161,799,608)       | (180,935,965)    |
| End Balance                          |              |                |                     | \$ 12,871,251    |

\*For the General Fund and Debt Service funds, the Beginning and Ending Balance refers to fund balance. For the Enterprise and Internal Service funds, the Beginning and Ending Balance refers to working capital.

# OPERATING REVENUE AND EXPENDITURE SUMMARY (ALL FUNDS)

This table represents the operating revenue and expenditures of all operating funds (including Internal and Debt Service), and consolidates anticipated beginning fund balances and working capital as additional resource. This table does not include the Capital Improvement Plan (CIP). At Metro Parks Tacoma, the biennial budget is a twenty-four (24) month period.

| <b>OPERATING REVENUE &amp; EXPENDITURE SUMMARY ALL FUNDS</b> |                   |                   |                        |                       |                                     |
|--|-------------------|-------------------|------------------------|-----------------------|-------------------------------------|
| TOTAL ALL FUNDS  | 2017 Actual       | 2018 Estimated    | 2017-2018<br>Estimated | 2019-2020 Budget      | Change from<br>2017-18<br>Estimated |
| Estimated Beginning Balance                                  |                   |                   |                        | \$ 17,089,642         |                                     |
| Property Tax   | \$ 35,198,684     | \$ 36,903,403     | \$ 72,102,087          | \$ 73,551,755         | 2.0%                                |
| Sales Tax  | 10,580,438        | 10,880,722        | 21,461,160             | 24,092,067            | 12.3%                               |
| Intergovernmental Funding                                    | 777,908           | 948,877           | 1,726,785              | 1,707,152             | -1.1%                               |
| Grants   | 217,330           | 239,100           | 456,430                | 199,555               | -56.3%                              |
| City of Tacoma   | 2,900,000         | 2,958,000         | 5,858,000              | 6,245,519             | 6.6%                                |
| Donations - Private  | 452,763           | 683,890           | 1,136,653              | 643,837               | -43.4%                              |
| Donations - Foundation                                       | 687,770           | 860,146           | 1,547,916              | 2,259,000             | 45.9%                               |
| Earned & Other   | 21,866,599        | 23,612,089        | 45,478,688             | 54,522,645            | 19.9%                               |
| Transfer In/Ovrhd Alloc.                                     | 5,130,418         | 6,333,256         | 11,463,674             | 13,496,044            | 17.7%                               |
| <b>Total New Revenue</b>                                     | <b>77,811,910</b> | <b>83,419,483</b> | <b>161,231,393</b>     | <b>176,717,574</b>    | <b>9.6%</b>                         |
| <b>Total Available Resources</b>                             |                   |                   |                        | <b>\$ 193,807,216</b> |                                     |
| TOTAL ALL FUNDS  | 2017 Actual       | 2018 Estimated    | 2017-2018<br>Estimated | 2019-2020 Budget      | Change from<br>2017-18<br>Estimated |
| <b>Expenditures by Object:</b>                               |                   |                   |                        |                       |                                     |
| Salaries & Benefits  | 33,681,770        | 38,655,810        | 72,337,579             | 82,795,749            | 14.5%                               |
| Supplies   | 4,228,994         | 4,579,414         | 8,808,408              | 9,982,788             | 13.3%                               |
| Services & Charges   | 15,135,422        | 16,980,267        | 32,115,689             | 30,502,400            | -5.0%                               |
| Intergovernmental Charges                                    | 872,089           | 747,397           | 1,619,486              | 13,153,721            | 712.2%                              |
| Capital  | 713,661           | 1,620,141         | 2,333,802              | 2,402,000             | 2.9%                                |
| Debt Service   | 20,269,512        | 21,447,318        | 41,716,830             | 40,678,796            | -2.5%                               |
| Interfund Transfers Out                                      | 555,562           | 2,312,251         | 2,867,813              | 1,420,510             | -50.5%                              |
| <b>Total Expenditures</b>                                    | <b>75,457,011</b> | <b>86,342,597</b> | <b>161,799,608</b>     | <b>180,935,965</b>    | <b>11.8%</b>                        |
| <b>Ending Balance</b>  |                   |                   |                        | <b>\$ 12,871,251</b>  |                                     |



# GENERAL FUND

The General Fund is used to account for all financial resources except those accounted for in another fund. General Fund Departments include the following:

- ❖ Parks & Recreation provides asset management and operational support services through its operations, preventive repair and maintenance and natural resources services; oversees regional parks management, including rentals and permits; and provides physical, social and cultural opportunities to community members and visitors through recreational activities and instructional programming for people of all ages and abilities.
- ❖ Planning & Capital Development provides project administration and oversight for the capital improvement program, district-wide capital master planning and directs the District's cultural and historic asset programs.
- ❖ Strategy & Governance provides district-wide leadership guidance and oversees strategic planning. Also advances legislative priorities and community and governmental partnerships.
- ❖ Business & Innovation facilitates, directs, supports and leads through the direction of the board and executive director. Support functions such as budget, financial and accounting services, resource development and marketing, communications, performance management, information technology, organizational development and human resources.

The [Comprehensive Financial Management Policy](#) as adopted by the Board of Park Commissioners requires that fund balance shall not be less than five percent (5%), nor greater than ten percent (10%) absent super-majority approval by the Board.

| OPERATING REVENUE & EXPENDITURE SUMMARY          |                       |                       |                           |                                 |                     |                     |                           |                    |                    |              |
|--|-----------------------|-----------------------|---------------------------|---------------------------------|---------------------|---------------------|---------------------------|--------------------|--------------------|--------------|
| GENERAL FUND                                     | Strategy & Governance | Business & Innovation | Parks & Natural Resources | Recreation & Community Services | Parks & Recreation  | Planning & Develop. | 2019-2020 Biennial Budget | 2017-18 Projection | Variance           | % Change     |
| <b>Resources/Revenue</b>                         |                       |                       |                           |                                 |                     |                     |                           |                    |                    |              |
| Property Tax                                     | 32,954,123            | -                     | -                         | -                               | -                   | -                   | 32,954,123                | 30,449,136         | 2,504,987          | 8.2%         |
| Sales Tax  | -                     | -                     | -                         | 4,890,359                       | 4,890,359           | -                   | 4,890,359                 | 4,128,030          | 762,329            | 18.5%        |
| Intergovernmental Funding                        | -                     | -                     | 1,111,652                 | 451,500                         | 1,563,152           | -                   | 1,563,152                 | 1,575,585          | (12,433)           | -0.8%        |
| Grants   | -                     | -                     | 6,000                     | 184,555                         | 190,555             | -                   | 190,555                   | 451,330            | (260,775)          | -57.8%       |
| City of Tacoma                                   | -                     | -                     | 5,517,916                 | 727,603                         | 6,245,519           | -                   | 6,245,519                 | 5,858,000          | 387,519            | 6.6%         |
| Donations - Private                              | -                     | 115,000               | 37,300                    | 50,000                          | 87,300              | -                   | 202,300                   | 798,387            | (596,087)          | -74.7%       |
| Donations - Foundation                           | -                     | 585,000               | 56,000                    | -                               | 56,000              | -                   | 641,000                   | 347,280            | 293,720            | 84.6%        |
| Earned & Other                                   | 100,000               | 2,170,128             | 4,271,626                 | 10,686,062                      | 14,957,688          | 20,000              | 17,247,816                | 13,125,717         | 4,122,098          | 31.4%        |
| Transfer In/Ovrhd Alloc.                         | 25,000                | 725,502               | 189,000                   | -                               | 189,000             | -                   | 939,502                   | 624,518            | 314,984            | 50.4%        |
| Use of Fund Balance                              | 2,735,443             | -                     | -                         | -                               | -                   | -                   | 2,735,443                 | -                  | -                  | -            |
| <b>Total Resources/Revenues</b>                  | <b>33,079,123</b>     | <b>3,595,630</b>      | <b>11,189,494</b>         | <b>16,990,079</b>               | <b>28,179,573</b>   | <b>20,000</b>       | <b>67,609,769</b>         | <b>57,357,982</b>  | <b>7,516,344</b>   | <b>13.1%</b> |
| <b>Uses/Expenditures</b>                         |                       |                       |                           |                                 |                     |                     |                           |                    |                    |              |
| Salaries & Benefits                              | 1,895,711             | 7,779,419             | 18,979,857                | 17,140,831                      | 36,120,688          | 1,056,399           | 46,852,217                | 40,413,883         | 6,438,334          | 15.9%        |
| Supplies   | 38,171                | 420,836               | 2,524,323                 | 1,186,597                       | 3,710,920           | 45,264              | 4,215,191                 | 3,345,787          | 869,403            | 26.0%        |
| Services & Charges                               | 944,252               | 4,398,712             | 8,463,496                 | 1,325,926                       | 9,789,422           | 223,150             | 15,355,536                | 12,688,225         | 2,667,311          | 21.0%        |
| Intergovernmental Charges                        | 140,000               | 4,100                 | 62,400                    | 283,161                         | 345,561             | -                   | 489,661                   | 460,466            | 29,195             | 6.3%         |
| Capital  | -                     | 10,000                | 6,000                     | -                               | 6,000               | -                   | 16,000                    | 136,380            | (120,380)          | -88.3%       |
| Debt Service                                     | -                     | -                     | -                         | 81,164                          | 81,164              | -                   | 81,164                    | 62,879             | 18,285             | 29.1%        |
| Interfund Transfers Out                          | 100,000               | -                     | -                         | -                               | -                   | 500,000             | 600,000                   | 100,000            | 500,000            | 500.0%       |
| <b>Total Uses/Expenditures</b>                   | <b>3,118,134</b>      | <b>12,613,067</b>     | <b>30,036,076</b>         | <b>20,017,679</b>               | <b>50,053,755</b>   | <b>1,824,813</b>    | <b>67,609,769</b>         | <b>57,207,621</b>  | <b>10,402,148</b>  | <b>18.2%</b> |
| <b>NET Profit(Subsidy)</b>                       | <b>29,960,989</b>     | <b>(9,017,437)</b>    | <b>(18,846,582)</b>       | <b>(3,027,600)</b>              | <b>(21,874,182)</b> | <b>(1,804,813)</b>  | <b>0</b>                  | <b>150,361</b>     | <b>(2,885,804)</b> |              |
| Projected Beginning Fund Balance                 |                       |                       |                           |                                 |                     |                     | 7,500,000                 |                    |                    |              |
| Ending Fund Balance - <b>7.05%</b>               |                       |                       |                           |                                 |                     |                     | 4,764,557                 |                    |                    |              |
| Minimum Required - 5.0% of Biennium Expenditures |                       |                       |                           |                                 |                     |                     | 3,380,488                 |                    |                    |              |

# ENTERPRISE FUNDS

Enterprise funds, in governmental accounting, are funds that provides goods or services to the public for a fee that makes This table represents the operating revenue and expenditures of all operating funds (including Internal and Debt Service), and consolidates anticipated beginning fund balances and working capital as additional resource. This table does not include the Capital Improvement Plan (CIP). At Metro Parks Tacoma, the biennial budget is a twenty-four (24) month period.

| OPERATING REVENUE & EXPENDITURE SUMMARY |                            |                         |                   |                            |                   |                           |                    |                  |              |
|---|----------------------------|-------------------------|-------------------|----------------------------|-------------------|---------------------------|--------------------|------------------|--------------|
| ENTERPRISE FUNDS                        | Pt.Defiance Marina Complex | Meadow Park Golf Course | Northwest Trek    | Pt.Defiance Zoo & Aquarium | ZEED Subtotal     | 2019-2020 Biennial Budget | 2017-18 Projection | Variance         | % Change     |
| <b>Resources/Revenue</b>                |                            |                         |                   |                            |                   |                           |                    |                  |              |
| Property Tax                            | -                          | -                       | -                 | -                          | -                 | -                         | -                  | -                | 0.0%         |
| Sales Tax                               | -                          | -                       | 6,336,109         | 12,865,599                 | 19,201,708        | 19,201,708                | 17,333,131         | 1,868,577        | 10.8%        |
| Intergovernmental F                     | -                          | -                       | -                 | 144,000                    | 144,000           | 144,000                   | 151,200            | (7,200)          | -4.8%        |
| Grants                                  | 9,000                      | -                       | -                 | -                          | -                 | 9,000                     | 5,100              | 3,900            | 76.5%        |
| City of Tacoma                          | -                          | -                       | -                 | -                          | -                 | -                         | -                  | -                | 0.0%         |
| Donations - Private                     | 4,000                      | -                       | -                 | 437,537                    | 437,537           | 441,537                   | 338,266            | 103,271          | 30.5%        |
| Donations - Foundat                     | -                          | -                       | 500,000           | 1,118,000                  | 1,618,000         | 1,618,000                 | 1,200,636          | 417,364          | 34.8%        |
| Earned & Other                          | 2,570,519                  | 3,161,000               | 8,175,154         | 23,368,156                 | 31,543,310        | 37,274,829                | 32,352,971         | 4,921,858        | 15.2%        |
| Transfer In/Ovrhd Al                    | -                          | 100,000                 | -                 | -                          | -                 | 100,000                   | 150,000            | (50,000)         | -33.3%       |
| Use of Reserves                         | 392,505                    | -                       | (1,428,863)       | 3,120,185                  | 1,691,322         | 2,083,827                 | -                  | -                | -            |
| <b>Total Revenues</b>                   | <b>2,976,024</b>           | <b>3,261,000</b>        | <b>13,582,400</b> | <b>41,053,477</b>          | <b>54,635,877</b> | <b>60,872,901</b>         | <b>51,531,304</b>  | <b>7,257,770</b> | <b>14.1%</b> |
| <b>Uses/Expenditures</b>                |                            |                         |                   |                            |                   |                           |                    |                  |              |
| Salaries & Benefits                     | 1,192,453                  | 1,686,991               | 9,163,118         | 23,900,970                 | 33,064,088        | 35,943,532                | 31,923,696         | 4,019,836        | 12.6%        |
| Supplies                                | 816,696                    | 572,200                 | 1,175,624         | 3,203,078                  | 4,378,702         | 5,767,598                 | 5,462,621          | 304,977          | 5.6%         |
| Services & Charges                      | 795,481                    | 818,072                 | 2,221,055         | 11,312,256                 | 13,533,311        | 15,146,864                | 11,018,913         | 4,127,951        | 37.5%        |
| Intergovernmental C                     | 63,250                     | 14,400                  | 96,000            | 1,240,410                  | 1,336,410         | 1,414,060                 | 1,159,021          | 255,039          | 22.0%        |
| Capital                                 | -                          | 40,000                  | 706,000           | 920,000                    | 1,626,000         | 1,666,000                 | 1,552,307          | 113,693          | 7.3%         |
| Debt Service                            | -                          | -                       | -                 | -                          | -                 | -                         | 1,000              | (1,000)          | -100.0%      |
| Interfund Transfers C                   | 108,144                    | 15,000                  | 220,602           | 476,764                    | 697,366           | 820,510                   | 2,767,813          | (1,947,303)      | -70.4%       |
| <b>Total Expenses</b>                   | <b>2,976,024</b>           | <b>3,146,663</b>        | <b>13,582,400</b> | <b>41,053,477</b>          | <b>54,635,877</b> | <b>60,758,564</b>         | <b>53,885,371</b>  | <b>6,873,193</b> | <b>12.8%</b> |
| <b>NET Profit(Subsidy)</b>              | <b>-</b>                   | <b>114,337</b>          | <b>0</b>          | <b>(0)</b>                 | <b>(0)</b>        | <b>114,337</b>            | <b>(2,354,067)</b> | <b>384,577</b>   |              |
| Projected Beginning                     | 600,000                    | (250,000)               |                   |                            | 5,500,000         | 5,850,000                 |                    |                  |              |
| Projected Ending Re                     | 207,495                    | (135,663)               |                   |                            | 3,808,678         | 3,880,510                 |                    |                  |              |

# DEBT SERVICE FUNDS

Debt Service funds are used to manage bond principal and interest payment obligations for governmental funds. This excludes Metro Parks bonded debt issued for enterprise funds, which are accounted for within those funds.

For 2019-2020 there are seven (7) Unlimited Tax General Obligation (UTGO) bonds. These are bonds that are paid for with an excess property tax levy approved by the voters.

The following table shows the combined 2019-2020 activity for each of the bond issues:

| Unlimited Tax General Obligation Debt Service Fund |                     |                                    |                      |
|--|---------------------|------------------------------------|----------------------|
| 2019-2020 Biennial Activity                        |                     |                                    |                      |
| <b>2010 UTGO Debt Service Fund</b>                 |                     | <b>2015 UTGO Debt Service Fund</b> |                      |
| <i>REVENUE:</i>                                    |                     | <i>REVENUE:</i>                    |                      |
| Property Taxes                                     | \$ 3,062,708        | Property Taxes                     | \$ 3,236,874         |
| <i>EXPENDITURES:</i>                               |                     | <i>EXPENDITURES:</i>               |                      |
| Principal  | -                   | Principal                          | 2,180,000            |
| Interest   | 3,062,708           | Interest                           | 1,056,874            |
| Total  | <u>\$ 3,062,708</u> | Total                              | <u>\$ 3,236,874</u>  |
| <b>2012 UTGO Debt Service Fund</b>                 |                     | <b>2016 UTGO Debt Service Fund</b> |                      |
| <i>REVENUE:</i>                                    |                     | <i>REVENUE:</i>                    |                      |
| Property Taxes                                     | \$ 2,178,550        | Property Taxes                     | \$ 9,875,800         |
| <i>EXPENDITURES:</i>                               |                     | <i>EXPENDITURES:</i>               |                      |
| Principal  | 1,725,000           | Principal                          | 4,875,000            |
| Interest   | 453,550             | Interest                           | 5,000,800            |
| Total  | <u>\$ 2,178,550</u> | Total                              | <u>\$ 9,875,800</u>  |
| <b>2014A UTGO Debt Service Fund</b>                |                     | <b>2018 UTGO Debt Service Fund</b> |                      |
| <i>REVENUE:</i>                                    |                     | <i>REVENUE:</i>                    |                      |
| Property Taxes                                     | \$ 969,850          | Property Taxes                     | \$ 17,014,450        |
| <i>EXPENDITURES:</i>                               |                     | <i>EXPENDITURES:</i>               |                      |
| Principal  | -                   | Principal                          | 13,340,000           |
| Interest   | 969,850             | Interest                           | 3,674,450            |
| Total  | <u>\$ 969,850</u>   | Total                              | <u>\$ 17,014,450</u> |
| <b>2014B UTGO Debt Service Fund</b>                |                     |                                    |                      |
| <i>REVENUE:</i>                                    |                     |                                    |                      |
| Property Taxes                                     | \$ 4,259,400        |                                    |                      |
| <i>EXPENDITURES:</i>                               |                     |                                    |                      |
| Principal  | 2,845,000           |                                    |                      |
| Interest   | 1,414,400           |                                    |                      |
| Total  | <u>\$ 4,259,400</u> |                                    |                      |
| <b>Total Revenue Needed</b>                        |                     | <b>\$ 40,597,632</b>               |                      |
| <b>Total Expenses</b>                              |                     | <b>\$ 40,597,632</b>               |                      |

# UNLIMITED TAX GENERAL OBLIGATIONS

## BIENNIAL PRINCIPAL & INTEREST DUE FOR EACH ISSUE THROUGH MATURITY 2019-26

| Unlimited Tax General Obligations (UTGO)<br>Debt Service Principal & Interest |                 |                                |                                |                   |
|---|-----------------|--------------------------------|--------------------------------|-------------------|
| Issue   |                 | Principal &<br>Interest Year 1 | Principal &<br>Interest Year 2 | Biennium Total    |
| 2019-2020:  | 2010 UTGO       | 1,531,354                      | 1,531,354                      | 3,062,708         |
|   | 2012 UTGO       | 1,081,475                      | 1,097,075                      | 2,178,550         |
|   | 2014A UTGO      | 484,925                        | 484,925                        | 969,850           |
|   | 2014B UTGO      | 1,630,300                      | 2,629,100                      | 4,259,400         |
|   | 2015 UTGO       | 1,596,624                      | 1,640,250                      | 3,236,874         |
|   | 2016 UTGO       | 5,360,150                      | 4,515,650                      | 9,875,800         |
|   | 2018 UTGO       | 8,607,350                      | 8,407,100                      | 17,014,450        |
|   | <b>SubTotal</b> | <b>20,292,178</b>              | <b>20,305,454</b>              | <b>40,597,632</b> |
| 2021-2022:  | 2010 UTGO       | 1,531,354                      | 1,531,354                      | 3,062,708         |
|   | 2012 UTGO       | 1,186,100                      | 1,210,900                      | 2,397,000         |
|   | 2014A UTGO      | 954,925                        | 936,125                        | 1,891,050         |
|   | 2014B UTGO      | 2,591,500                      | 2,702,500                      | 5,294,000         |
|   | 2015 UTGO       | 1,864,000                      | 1,933,750                      | 3,797,750         |
|   | 2016 UTGO       | 3,912,250                      | 3,834,650                      | 7,746,900         |
|   | 2018 UTGO       | 2,880,350                      | 3,048,100                      | 5,928,450         |
|   | <b>SubTotal</b> | <b>14,920,479</b>              | <b>15,197,379</b>              | <b>30,117,858</b> |
| 2023-2024:  | 2010 UTGO       | 1,531,354                      | 1,531,354                      | 3,062,708         |
|   | 2012 UTGO       | 1,238,100                      | 998,200                        | 2,236,300         |
|   | 2014A UTGO      | 447,325                        | 447,325                        | 894,650           |
|   | 2014B UTGO      | 2,860,500                      | 3,012,750                      | 5,873,250         |
|   | 2015 UTGO       | 2,011,500                      | 2,396,500                      | 4,408,000         |
|   | 2016 UTGO       | 4,002,150                      | 4,527,400                      | 8,529,550         |
|   | 2018 UTGO       | 3,058,600                      | 3,221,900                      | 6,280,500         |
|   | <b>SubTotal</b> | <b>15,149,529</b>              | <b>16,135,429</b>              | <b>31,284,958</b> |
| 2025-2026:  | 2010 UTGO       | 1,531,354                      | 5,391,354                      | 6,922,708         |
|   | 2012 UTGO       | 1,030,000                      | -                              | 1,030,000         |
|   | 2014A UTGO      | 3,727,325                      | 283,325                        | 4,010,650         |
|   | 2014B UTGO      | 3,181,500                      | -                              | 3,181,500         |
|   | 2015 UTGO       | 2,478,000                      | -                              | 2,478,000         |
|   | 2016 UTGO       | 4,071,000                      | 5,443,500                      | 9,514,500         |
|   | 2018 UTGO       | 3,141,400                      | 4,099,650                      | 7,241,050         |
|   | <b>SubTotal</b> | <b>19,160,579</b>              | <b>15,217,829</b>              | <b>34,378,408</b> |

# UNLIMITED TAX GENERAL OBLIGATIONS

## BIENNIAL PRINCIPAL & INTEREST DUE FOR EACH ISSUE THROUGH MATURITY 2027-38

| Unlimited Tax General Obligations (UTGO)<br>Debt Service Principal & Interest |                 |                                |                                |                   |
|---|-----------------|--------------------------------|--------------------------------|-------------------|
| Issue   |                 | Principal &<br>Interest Year 1 | Principal &<br>Interest Year 2 | Biennium Total    |
| 2027-2028:  | 2010 UTGO       | 5,701,352                      | 6,260,530                      | 11,961,882        |
|   | 2014A UTGO      | 283,325                        | 283,325                        | 566,650           |
|   | 2016 UTGO       | 8,697,250                      | 5,994,050                      | 14,691,300        |
|   | 2018 UTGO       | 739,650                        | 739,650                        | 1,479,300         |
|   | <b>SubTotal</b> | <b>15,421,577</b>              | <b>13,277,555</b>              | <b>28,699,132</b> |
| 2029-2030:  | 2010 UTGO       | 6,320,648                      | 6,381,000                      | 12,701,648        |
|   | 2014A UTGO      | 1,253,325                      | 1,219,375                      | 2,472,700         |
|   | 2016 UTGO       | 4,777,850                      | 5,148,050                      | 9,925,900         |
|   | 2018 UTGO       | 739,650                        | 739,650                        | 1,479,300         |
|   | <b>SubTotal</b> | <b>13,091,473</b>              | <b>13,488,075</b>              | <b>26,579,548</b> |
| 2031-2032:  | 2014A UTGO      | 1,180,425                      | 3,486,650                      | 4,667,075         |
|   | 2016 UTGO       | 4,987,850                      | 5,332,650                      | 10,320,500        |
|   | 2018 UTGO       | 2,949,650                      | 651,250                        | 3,600,900         |
|   | <b>SubTotal</b> | <b>9,117,925</b>               | <b>9,470,550</b>               | <b>18,588,475</b> |
| 2033-2034:  | 2014A UTGO      | 1,010,975                      | 972,900                        | 1,983,875         |
|   | 2016 UTGO       | 4,642,250                      | 4,212,250                      | 8,854,500         |
|   | 2018 UTGO       | 2,331,250                      | 2,362,250                      | 4,693,500         |
|   | <b>SubTotal</b> | <b>7,984,475</b>               | <b>7,547,400</b>               | <b>15,531,875</b> |
| 2035-2036:  | 2016 UTGO       | 1,253,750                      | 4,278,750                      | 5,532,500         |
|   | 2018 UTGO       | 2,522,500                      | 2,775,250                      | 5,297,750         |
|   | <b>SubTotal</b> | <b>3,776,250</b>               | <b>7,054,000</b>               | <b>10,830,250</b> |
| 2037-2038:  | 2016 UTGO       | 203,750                        | 4,278,750                      | 4,482,500         |
|   | 2018 UTGO       | 5,360,250                      | -                              | 5,360,250         |
|   | <b>SubTotal</b> | <b>5,564,000</b>               | <b>4,278,750</b>               | <b>9,842,750</b>  |

# VOTER UNLIMITED TAX GENERAL OBLIGATION BONDS

## (UTGO)

In 2005, voter approval authorized Metro Parks Tacoma to issue general obligation bonds payable out of an “excess property tax levy” in an amount of \$84,300,000 to make park improvements and refinance existing LTGO bonds.

- ❖ 2005 Unlimited Tax General Obligation Bonds: On December 15, 2005, Metro Parks Tacoma issued bonds of \$29,280,000. \$7,500,000 of these proceeds were used for park improvements and \$7,500,000 of the proceeds were used to refund the 1996A and 2002 Limited Tax General Obligation bonds. The remaining \$14,280,000 of these proceeds were used to refund the 2012 to 2021 maturities of the 2001 UTGO bonds.
- ❖ 2006 Unlimited Tax General Obligation Bonds: In October 2006, Metro Parks Tacoma issued \$25,000,000 in the second series of the 2005 voter approved bonds for park improvements.
- ❖ 2008 Unlimited Tax General Obligation Bonds: In December 2008, Metro Parks Tacoma issued \$19,210,000 in the third series of the 2005 voter approved bonds for park improvements.
- ❖ 2010 Unlimited Tax General Obligation Bonds: In December 2010, Metro Parks Tacoma issued \$25,090,000 in the fourth and final series for the 2005 voter approved bonds for park improvements.
- ❖ 2012 Unlimited Tax General Obligation Bonds: In 2012, the Park Board authorized a bond issue in the amount of \$9,995,000 to take advantage of low interest rates and refund portions of two prior issues, thereby saving taxpayers approximately \$1,000,000 over the life of the bonds. These proceeds are being used to partially refund the 2003A and 2005 UTGO bonds.

In 2014, voter approval authorized Metro Parks Tacoma to issue general obligation bonds payable out of an “excess property tax levy” in an amount of \$198,000,000 to make park improvements and refinance existing debt.

- ❖ 2014 Unlimited Tax General Obligation Bonds: In December 2014, Metro Parks issued \$33,400,000 as the first series of the 2014 voter approved bonds to be used for park improvements and debt refinancing. Metro Parks additionally issued \$18,040,000 to take advantage of low interest rates and refund the 2006 UTGO bonds.
- ❖ 2016 Unlimited Tax General Obligation Bonds: In October 2016, the Park Board authorized a bond issue of up to \$80,000,000 as the second series of the 2014 voter approved bonds to be used for park improvements and debt refinancing. The final bond issue amount is \$70,000,000. The Board additionally authorized refunding the 2008 UTGO bonds. The final bond issue amount is \$6,290,000.
- ❖ 2018 Unlimited Tax General Obligation Bonds: This fund accounts for the proceeds and expenditures of the \$50,000,000 Park Board approved bond issued in April 2018 as part of the \$198,000,000 voter-approved park bonds. Interest earnings and project management expenditures will be accounted for in this fund.

## OTHER CONTRACTUAL AGREEMENTS

### CAPITAL LEASES

At this time, Metro Parks currently has no lease purchase agreements outstanding.

# INTERNAL SERVICE FUNDS

## 2019-2020 EQUIPMENT RENTAL FUND ACTIVITY

The Equipment Rental Fund manages debt service using a line of credit financing plan for the purchase of vehicles. This fund uses the service charge the departments pay in order to accumulate resources enough to purchase replacement vehicles in the future. It also manages scheduled vehicle replacement as needed.

In 2000 and 2002, bank loans in the form of lines of credit were initiated to purchase equipment. Starting in 2007, the program established vehicle replacement schedule utilizing the State LOCAL borrowing program to fund equipment purchases. The fund became self-sustaining in 2014.

Departments pay back the loans monthly, some with a surcharge. The repayment is identified as revenue in this fund. Vehicle purchases as well as repayment of any principal and interest to the lenders are identified as expenses.

### EQUIPMENT RENTAL FUND

|   | 2017<br>Actual    | 2018<br>Projected | 2017-2018<br>Projected | 2019<br>Budget    | 2020<br>Budget     | 2019-2020<br>Budget |
|---|-------------------|-------------------|------------------------|-------------------|--------------------|---------------------|
| <b>OPERATING REVENUES</b>               |                   |                   |                        |                   |                    |                     |
| Equipment Leases                        | \$ 471,519        | \$ 437,319        | \$ 908,838             | \$ 396,731        | \$ 355,163         | \$ 751,894          |
| Proceeds - Sale of Capital Assets       | \$ 28             | \$ -              | \$ 28                  | \$ -              | \$ -               | \$ -                |
| <b>Total Operating Revenues</b>         | <b>\$ 471,547</b> | <b>\$ 437,319</b> | <b>\$ 908,866</b>      | <b>\$ 396,731</b> | <b>\$ 355,163</b>  | <b>\$ 751,894</b>   |
| <b>OPERATING EXPENSES</b>               |                   |                   |                        |                   |                    |                     |
| Machinery & Equipment Purchase          | \$ 185,564        | \$ 442,092        | \$ 627,656             | \$ 345,000        | \$ 375,000         | \$ 720,000          |
| Bond Principal Payments                 | \$ 17,083         | \$ -              | \$ 17,083              | \$ -              | \$ -               | \$ -                |
| External Debt Interest Expense          | \$ 376            | \$ -              | \$ 376                 | \$ -              | \$ -               | \$ -                |
| <b>Total Operating Expenses</b>         | <b>\$ 203,022</b> | <b>\$ 442,092</b> | <b>\$ 645,114</b>      | <b>\$ 345,000</b> | <b>\$ 375,000</b>  | <b>\$ 720,000</b>   |
| <b>Operating Income (Loss)</b>          | <b>\$ 268,524</b> | <b>\$ (4,773)</b> | <b>\$ 263,751</b>      | <b>\$ 51,731</b>  | <b>\$ (19,837)</b> | <b>\$ 31,894</b>    |
| <b>Fund Balance - Beginning of Year</b> | <b>\$ 491,261</b> | <b>\$ 759,785</b> | <b>\$ 491,261</b>      | <b>\$ 755,012</b> | <b>\$ 806,743</b>  | <b>\$ 755,012</b>   |
| <b>Fund Balance - End of Year</b>       | <b>\$ 759,785</b> | <b>\$ 755,012</b> | <b>\$ 755,012</b>      | <b>\$ 806,743</b> | <b>\$ 786,906</b>  | <b>\$ 786,906</b>   |

## 2019-2020 MEDICAL INSURANCE FUND ACTIVITY

The Medical Insurance Fund was established in January 2014 to account for revenue (premiums) and expense (claims and administrative costs) related to the Metro Parks self-insured medical program. The working capital (reserve) amount must meet benchmarks agreed to with the State at the end of the first and second years.

### MEDICAL INSURANCE FUND

|   | 2017<br>Actual      | 2018<br>Projected   | 2017-2018<br>Projected | 2019<br>Budget      | 2020<br>Budget      | 2019-2020<br>Budget  |
|---|---------------------|---------------------|------------------------|---------------------|---------------------|----------------------|
| <b>OPERATING REVENUES</b>               |                     |                     |                        |                     |                     |                      |
| Insurance Premiums                      | \$ 4,154,759        | \$ 5,392,366        | \$ 9,547,125           | \$ 5,562,230        | \$ 5,867,418        | \$ 11,429,648        |
| Other Miscellaneous Revenue             | \$ 27,345           | \$ 4,109            | \$ 31,453              | \$ -                | \$ -                | \$ -                 |
| <b>Total Operating Revenues</b>         | <b>\$ 4,182,103</b> | <b>\$ 5,396,475</b> | <b>\$ 9,578,578</b>    | <b>\$ 5,562,230</b> | <b>\$ 5,867,418</b> | <b>\$ 11,429,648</b> |
| <b>OPERATING EXPENSES</b>               |                     |                     |                        |                     |                     |                      |
| Professional Services                   | \$ 19,800           | \$ -                | \$ 19,800              | \$ -                | \$ -                | \$ -                 |
| Self Insurance Admin Fees               | \$ 205,927          | \$ 300,000          | \$ 505,927             | \$ 350,000          | \$ 350,000          | \$ 700,000           |
| Stop Loss Coverage                      | \$ 436,638          | \$ 700,000          | \$ 1,136,638           | \$ 750,000          | \$ 800,000          | \$ 1,550,000         |
| Medical Claims                          | \$ 2,924,640        | \$ 3,600,000        | \$ 6,524,640           | \$ 4,250,000        | \$ 4,500,000        | \$ 8,750,000         |
| <b>Total Operating Expenses</b>         | <b>\$ 3,587,005</b> | <b>\$ 4,600,000</b> | <b>\$ 8,187,005</b>    | <b>\$ 5,350,000</b> | <b>\$ 5,650,000</b> | <b>\$ 11,000,000</b> |
| <b>Operating Income (Loss)</b>          | <b>\$ 595,098</b>   | <b>\$ 796,475</b>   | <b>\$ 1,391,573</b>    | <b>\$ 212,230</b>   | <b>\$ 217,418</b>   | <b>\$ 429,648</b>    |
| <b>Fund Balance - Beginning of Year</b> | <b>\$ -</b>         | <b>\$ 595,098</b>   | <b>\$ -</b>            | <b>\$ 1,391,573</b> | <b>\$ 1,603,803</b> | <b>\$ 1,391,573</b>  |
| <b>Fund Balance - End of Year</b>       | <b>\$ 595,098</b>   | <b>\$ 1,391,573</b> | <b>\$ 1,391,573</b>    | <b>\$ 1,603,803</b> | <b>\$ 1,821,221</b> | <b>\$ 1,821,221</b>  |

## 2019-2020 PROPERTY & LIABILITY INSURANCE FUND ACTIVITY

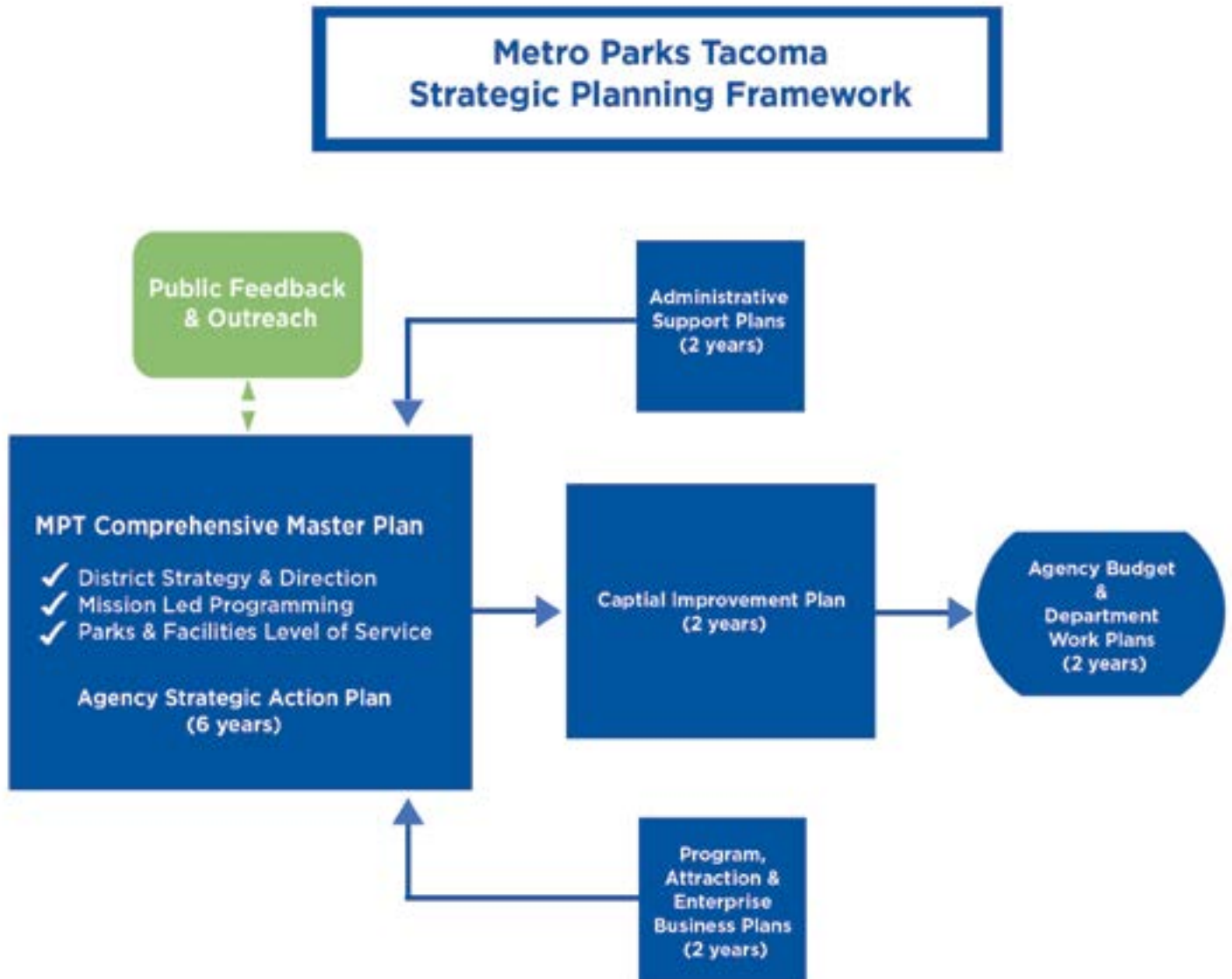
The Property & Liability Insurance Fund was established in January 2014 to provide a dedicated reserve fund for insurance claims the district is obligated to pay that are subject to the insurance policy deductible amounts. Revenue goes into the fund from department premium charges, while deductible expense claims are paid out of the fund.

### PROPERTY & LIABILITY INSURANCE FUND

|   | 2017<br>Actual     | 2018<br>Projected | 2017-2018<br>Projected | 2019<br>Budget    | 2020<br>Budget    | 2019-2020<br>Budget |
|---|--------------------|-------------------|------------------------|-------------------|-------------------|---------------------|
| <b>OPERATING REVENUES</b>               |                    |                   |                        |                   |                   |                     |
| Insurance Premiums                      | \$ 60,290          | \$ 137,213        | \$ 197,503             | \$ 137,500        | \$ 137,500        | \$ 275,000          |
| Judgments & Settlements                 | \$ 4,307           | \$ -              | \$ 4,307               | \$ -              | \$ -              | \$ -                |
| <b>Total Operating Revenues</b>         | <b>\$ 64,597</b>   | <b>\$ 137,213</b> | <b>\$ 201,810</b>      | <b>\$ 137,500</b> | <b>\$ 137,500</b> | <b>\$ 275,000</b>   |
| <b>OPERATING EXPENSES</b>               |                    |                   |                        |                   |                   |                     |
| Liability & Property Insurance          | \$ 10,948          | \$ 11,651         | \$ 22,599              | \$ 12,500         | \$ 12,500         | \$ 25,000           |
| Claims & Settlements                    | \$ 89,612          | \$ 109,335        | \$ 198,947             | \$ 112,500        | \$ 112,500        | \$ 225,000          |
| <b>Total Operating Expenses</b>         | <b>\$ 100,560</b>  | <b>\$ 120,986</b> | <b>\$ 221,546</b>      | <b>\$ 125,000</b> | <b>\$ 125,000</b> | <b>\$ 250,000</b>   |
| <b>Operating Income (Loss)</b>          | <b>\$ (35,963)</b> | <b>\$ 16,227</b>  | <b>\$ (19,736)</b>     | <b>\$ 12,500</b>  | <b>\$ 12,500</b>  | <b>\$ 25,000</b>    |
| <b>Fund Balance - Beginning of Year</b> | <b>\$ 261,005</b>  | <b>\$ 225,042</b> | <b>\$ 261,005</b>      | <b>\$ 241,269</b> | <b>\$ 253,769</b> | <b>\$ 241,269</b>   |
| <b>Fund Balance - End of Year</b>       | <b>\$ 225,042</b>  | <b>\$ 241,269</b> | <b>\$ 241,269</b>      | <b>\$ 253,769</b> | <b>\$ 266,269</b> | <b>\$ 266,269</b>   |



# STRATEGIC MASTER PLAN



# **THREE PILLARS OF SUSTAINABILITY**

The following section introduces the Three Pillars of Sustainability and the associated strategic goals for Metro Parks Tacoma's Strategic Master Plan given all the technical research conducted throughout the planning process.

## **PEOPLE: THE SOCIAL PILLAR OF SUSTAINABILITY**

VISION "Metro Parks Tacoma will inspire our community and achieve equity in our parks, programs, service delivery, decision-making, and community engagement."

### **P1. Ensure MPT's workforce reflects the community it serves.**

- a. Mandate that every employee receives cultural competency & equity training as part of their annual development program.
- b. Leverage all available tools and techniques to improve ethnic and gender diversity at MPT.

### **P2. Identify and eliminate barriers that perpetuate racial, economic and gender inequality and provide opportunity and advancement for all District residents.**

- a. Adopt a 10-minute walk level of service standard for MPT.
- b. Develop a MPT Equity Action Plan that outlines specific actions and efforts. These efforts shall focus both internally as an organization, and externally in terms of how MPT serves the community.
- c. Use the Park and Facilities Level of Service Plan (2018) to identify District areas with the greatest "unmet need" for facilities and park amenities.
- d. As part of the Park and Facilities Level of Service Plan (2018), investigate the boundaries of MPT's current planning quadrants to better align with neighborhood demographics.
- e. As part of the Parks and Facilities Level of Service Plan (2018), investigate the need to nurture/develop partnerships with groups to provide cultural services and/or a community center in each planning area throughout the District.
- f. Assist with interjurisdictional efforts to identify and pursue public investment strategies with partner agencies to identify parcels of land that have potential to fill service gap areas.

### **P3. Continue to offer comprehensive programs and facilities in a data-driven, equitable and needs-based manner to Tacoma's citizens in all three adopted MPT Mission Led Areas. In accomplishing this work, priority shall be given to underserved populations, with a focus on children.**

- a. Implement actions identified in the 2016 update to the MPT Mission Led Comprehensive Program Plan (MLCPP).
- b. Leverage the MPT investment in its GIS expertise to develop the 2018 MPT Parks and Facilities Level of Service Plan (LOS), which will analyze MPT's physical asset distribution throughout the District. Ensure that this plan also includes a six-year prioritized action plan to inform MPT and partner agency CIPs, budgets, and work plans.
- c. Coordinate with the Tacoma Public School District (TPS) and align approach and outcomes in regard to the Whole Child Initiative and other strategic planning efforts as they relate to social and emotional learning for children.
- d. Revise the MPT Strategic Planning Framework to create a MPT Comprehensive Master Plan that combines this master plan, MLCPP, LOS, and their associated action plans into one document.
- e. Regularly consult the Statewide Comprehensive Outdoor Recreation Plan (SCORP) and related web-based tools to assess changing local and statewide needs and trends, shifting demographics and opportunities to pursue innovative projects with regional appeal.

### **P4. Expand MPT's presence in our community to address physical, cognitive, and behavioral health needs and priorities; reduce health disparities and improve the Tacoma community's health.**

- a. In order to enable MPT to participate in improving public health, develop and implement programs and services with partners that are consistent with the Pierce County Community Health Improvement Plan and the Regional Health Improvement Plan (RHIP).
- b. Incorporate "Health in All Policies" approaches to address social determinants of health, the key drivers of health outcomes and inequities. Ensure decision makers are informed about the health, equity and sustainability consequences of various policy options.
- c. Pursue advocacy opportunities for parks and recreation with the Pierce County Accountable Communities of Health, Optum Pierce Behavioral Health Organization and others to improve health outcomes, increase resiliency and provide greater social connections for improved wellness and happiness.

**P5. Assume a key leadership role in the City of Tacoma’s multi-modal transportation efforts to provide citywide connections in order to increase access to MPT parks and facilities.**

- a. Adopt and move toward the Tacoma Mobility Plan goal of, “Promote healthy lifestyles by offering improved opportunities for active living for people of all abilities through the development of robust pedestrian, bicycle, and transit networks, including bikeways, sidewalks, and linear parks.”
- b. Merge MPT programming and capital development efforts with regard to “safe routes to parks” with the City of Tacoma and Tacoma School District’s Safe Routes to Schools Program. 13 Strategic Master Plan

**P6. Continue to ensure favorable public perception of MPT’s brand, business practices, processes, and policies.**

- a. Create a brand campaign that reinforces the MPT brand. Outputs of this effort could include “Community Impact Reports” that include the new Districtwide Performance Measures identified in this plan.
- b. All adopted Districtwide Performance Measures must be consistently tracked and measured in order to determine trends, trajectories and program effectiveness.
- c. Organize and align all patron and user-intercept surveys in order to synchronize collection methodologies and centralize data availability.
- d. Enhance audience appreciation (brand, paradigm) of applied animal welfare and conservation activities of all District zoological and sustainability management operations.

**P7. Continue to invest in technology in the ever-changing digital connectivity space as a baseline effort to improve customer service.**

- a. Strategically install IT infrastructure to both improve park/facility experiences (e.g., wireless services, charging stations etc.) and allow MPT to measure usage of park/facility amenities.
- b. Upgrade the external website and focus on the advancement of appropriate mobile technologies for both staff and customers.
- c. Partner with NRPA to launch the Park Path mobile application.
- d. Work internally and externally to build a database warehouse at MPT that has capacity to interface with an MPT Customer Loyalty Program that serves the entire District.

## **CONSERVATION: THE ENVIRONMENTAL PILLAR OF SUSTAINABILITY**

VISION “Metro Parks Tacoma will advance sustainability, livability, and overall community resiliency by building a community for both current and future needs.”

**C1. MPT will become a recognized regional leader in sustainable practices including green infrastructure improvements, conservation, environmental education, and biodiversity.**

- a. Continue to advance MPT’s “urban canopy” goal for the District while articulating and communicating the financial and environmental impact that healthy and accessible urban greenspaces have on the Tacoma community. Increase collaboration with City of Tacoma (COT) and other partners to enhance urban canopy throughout Tacoma.
- b. Continue to advance the restoration of MPT-owned and managed natural areas. Improve public access to all natural areas where feasible; seek to enhance both efficiency of governance and public access to natural areas through new partnerships for management and maintenance of public lands.
- c. Partner with the City’s Environmental Services Department and the Tacoma Public Utilities to identify opportunities for biosolid, wastewater and alternative energy programs.
- d. Identify and allocate the appropriate labor resources to own, manage, track and communicate all goals and objectives identified in the MPT Environmental Sustainability Plan.
- e. Continue to expand conservation focused programming and operational practices throughout all MPT operations and partner organizations where appropriate, such as TPS.
- f. Re-frame and enhance the approach to storytelling by expanding the MPT narrative to reach behind-the-scenes and highlight the ‘why’ behind our conservation actions to further connect, inspire, and ultimately facilitate action in our community.

- g. Develop and implement a comprehensive Conservation Engagement Plan to better connect the community with animals through relevant, memorable and innovative experiences, inspire the community to love, celebrate and interact with nature and take action to sustain wild animals and wild places.
- h. Increase membership with regional/national organizations that support sustainability (e.g., USGBC)
- i. Evaluate/select appropriate park land/facility sustainability standards to use as benchmarks (e.g., sustainable sites/Salmon Safe, etc.).

**C2. Build urban resilience. Increase the capacity of individuals, communities, institutions, businesses, and systems within Tacoma to survive, adapt, and grow no matter what kinds of chronic stresses and acute shocks they experience.**

- a. Implement, where feasible, recommendations from the City of Tacoma Climate Change Resiliency Study (5/16), including recommendations regarding the built environment, natural systems, and social systems.
- b. Develop and implement park, trail and facility master plans that address community resiliency goals and priorities; support and integrate the City’s Master Mobility Plan into MPT capital and program planning.

**FINANCIAL: THE ECONOMIC PILLAR OF SUSTAINABILITY**

VISION “Metro Parks Tacoma will prioritize fiscal responsibility and business development in an effort to prepare the agency for the future Tacoma.”

**F1. Prioritize maximizing organizational efficiency by eliminating waste, duplication, and redundancy.**

- a. Using the LEAN management framework, engage in a broad effort to conduct business process mapping for all administrative functions within the District.
- b. Maintain CAPRA accreditation for the District.
- c. Investigate District-wide realignment of staff in the areas of information technology, marketing and other focus areas to reduce redundancy, leverage employee skill sets and increase overall efficiency.
- d. Explore opportunities to share subject matter experts (SMEs) between MPT departments and with partner organizations and vice-versa, including embedding staff with one another’s agency on a short-term or long-term basis.

**F2. Enhance existing revenue streams wherever possible and add new revenue whenever feasible.**

- a. Create (symbiotic) partnership policies for public/public, public/non-profit, and public/private partnerships that include (at a minimum): terms, expectations, partnership equity, measurable outcomes, and accountability procedures.
- b. Pursue opportunities to better align all of MPT’s supporting foundations (among other entities) and cultivate increased philanthropic support by continuing to target specific projects and opportunities for fundraising campaigns.
- c. Identify key relationships and work closer with physical and behavioral health organizations, including Pierce County Accountable Communities of Health (ACH) and Optum-Pierce Behavioral Health Organization (BHO) to identify funding opportunities.
- d. Pursue alternative revenue streams such as a Food & Beverage Tax or a Park Facility Impact Fee. Enhance/ leverage use of existing funding sources such as New Market Tax Credits and Community Development Block Grants.

**F3. Prioritize and efficiently execute critical internal system upgrades/additions to MPT’s technology environment.**

- a. Point-of sale, facility booking, and program registration.
- b. Asset management and life cycle management.
- c. Content management and business process workflow.

**F4. Ensure CIP processes are holistic and align with City, School District, and other partner agency philosophies.**

- a. The CIP should be an aligned effort (where applicable) with the City of Tacoma and Tacoma School District.
- b. The CIP implications from other planning documents (e.g., MLCPP) should be contained in one place.

**F5. Strengthen the quality of existing parks and facilities while preparing for the future parks and recreation system.**

- a. Adopt park classifications, definitions, and criteria (along with effective design principles/standards) to communicate how the existing and future system will be managed. Additionally, consider adding a “school park” classification.
- b. Strengthen the quality, responsiveness, and accessibility of recreation programs through outreach that increases language access, registers more people from low-income neighborhoods, and increases inclusive and adaptive programming.

**PERFORMANCE MEASURES**

- 1. Attain workforce diversity in gender and ethnic composition that are within 5% of the District community by 2023.
- 2. Achieve 90% 10 minute walk Level of Service coverage by the year 2023.
- 3. Achieve 100% completion of all biennial goals outlined in the Mission-Led Comprehensive Program Plan.
- 4. Accomplish 100% of all actions annually identified in the MPT Environment Sustainability Plan.
- 5. Grow the average ‘non-tax’ or earned revenue component of the overall MPT operational budget by 0.5% per year.
- 6. Maintain at least 35% of classes run in 2018 above 75%, 40% in 2019, and 40% in 2020.



# APPENDIX

## GENERAL DATA

|   |  |
|---|--|
| Date of Incorporation.....                          | April 3, 1907  |
| Form of Government.....                             | Elected Board of Park Commissioners/Executive Director |
| Fiscal Year Begins.....                             | January 1  |
| Total Number of Full-time Benefitted Employees..... | 337  |
| Assessed Valuation of Property for 2017.....        | \$21,322,466,126                                       |
| Number of Parks & Open Spaces.....                  | 69   |
| Number of Acres, Parks & Open Spaces.....           | 2,915  |

### Number of Animal Care Sites - 2

Northwest Trek Wildlife Park  
Point Defiance Zoo & Aquarium

### Number of Athletic Complexes - 3

Heidelberg-Davis Park  
Peck Field  
South End Recreation Area (SERA)

### Number of Centers - 7

Eastside Community Center  
Center at Norpoint  
People's Community Center  
Portland Avenue Community Center (Leased)  
South Park Community Center (Leased)  
STAR Center  
Tacoma Nature Center

### Number of Swimming Pools -5

Center at Norpoint (indoor)  
Eastside Community Center (indoor)  
Kandle Pool (outdoor) People's Center (indoor)  
People's Pool  
The Pool at Stewart Heights Park (outdoor)

### Number of Waterfront Properties - 9

Browns Point (Owned by USCG)  
China Lake  
Dash Point  
Point Defiance  
Ruston Way  
Swan Creek  
Thea Foss Waterway  
Titlow  
Wapato

### Number of Point Defiance Park Facilities - 6

Point Defiance Marina Complex  
Point Defiance Marina Complex Restaurant  
Point Defiance Lodge/Visitors Center  
Point Defiance Pagoda  
Point Defiance Zoo & Aquarium  
Fort Nisqually Living History Museum

### Number of Community Gardens - 7

Charlotte's Blueberry Park  
Franklin Community Garden  
Kandle Park Community Garden  
McCarver Park Community Garden  
Proctor Community Garden  
Rogers Park (Dometop) Community Garden  
Swan Creek Community Garden

### Number of Spraygrounds - 10

Franklin Park  
Jefferson Park  
Kandle Park  
Norpoint Park  
SERA Complex  
South Park  
Titlow Park  
Verlo Playfield  
Wapato Hills Park  
Wright Park

### Number of Dog Parks - 3

Point Defiance Park - Off Leash  
Rogers - Off Leash  
Wapato Park - Off Leash

### Number of Golf Courses (27-Hole) - 1

Meadow Park Golf Course

# GOVERNMENT STRUCTURE

Metro Parks is governed by a Board of Park Commissioners whose members are elected by the people to six-year terms. The Board meets regularly on the 2nd and 4th Monday of each month at 6:00 p.m. The Board appoints a Chief Executive Officer (Executive Director) to administer the programs of Metro Parks Tacoma.

## Board of Park Commissioners

|                       |              | Expiration of Term |
|-----------------------|--------------|--------------------|
| Andrea Smith          | President    | December 31, 2023  |
| Aaron Pointer         | Clerk        | December 31, 2019  |
| Tim Reid              | Commissioner | December 31, 2019  |
| Erik Hanberg          | Commissioner | December 31, 2023  |
| Jessie K. Baines, Jr. | Commissioner | December 31, 2021  |

## Executive Administration

|                     |   |
|---------------------|---|
| Shon Sylvia         | Executive Director                                      |
| Peter Mayer         | Deputy Executive Director                               |
| Marina Becker       | Director of Parks & Recreation                          |
| Alan Varsik         | Director of Zoological & Environmental Education        |
| Deborah Terwilliger | Director of Planning & Capital Development              |
| Rick Dietz          | Deputy Director of Zoological & Environmental Education |
| Dave Lewis          | Deputy Director of Parks & Recreation                   |
| Erwin Vidallon      | Chief Financial Officer                                 |
| Joe Brady           | Chief Strategy Officer                                  |
| Hunter George       | Chief Communications & Public Affairs Officer           |
| Paul Weed           | Chief Administrative Officer                            |
| Sandra Eliason      | Chief Marketing & Development Officer                   |
| Jennifer Bowman     | Executive Office Administrator                          |

## Legal Services

|                                 |   |
|---------------------------------|---|
| Roberts, Johns & Hemphill, PLLC | General Counsel, Contracts, Environmental Law |
| Summit Law Group, PLLC          | Personnel and Labor Relations                 |
| Pacifica Law Group              | Bond Counsel                                  |

## Park Board Appointed Advisory Councils

|                      |  |
|----------------------|--|
| Arts & Heritage      | Active Lifestyles & Community Wellness |
| Nature & Environment | Business & Responsive Agency           |

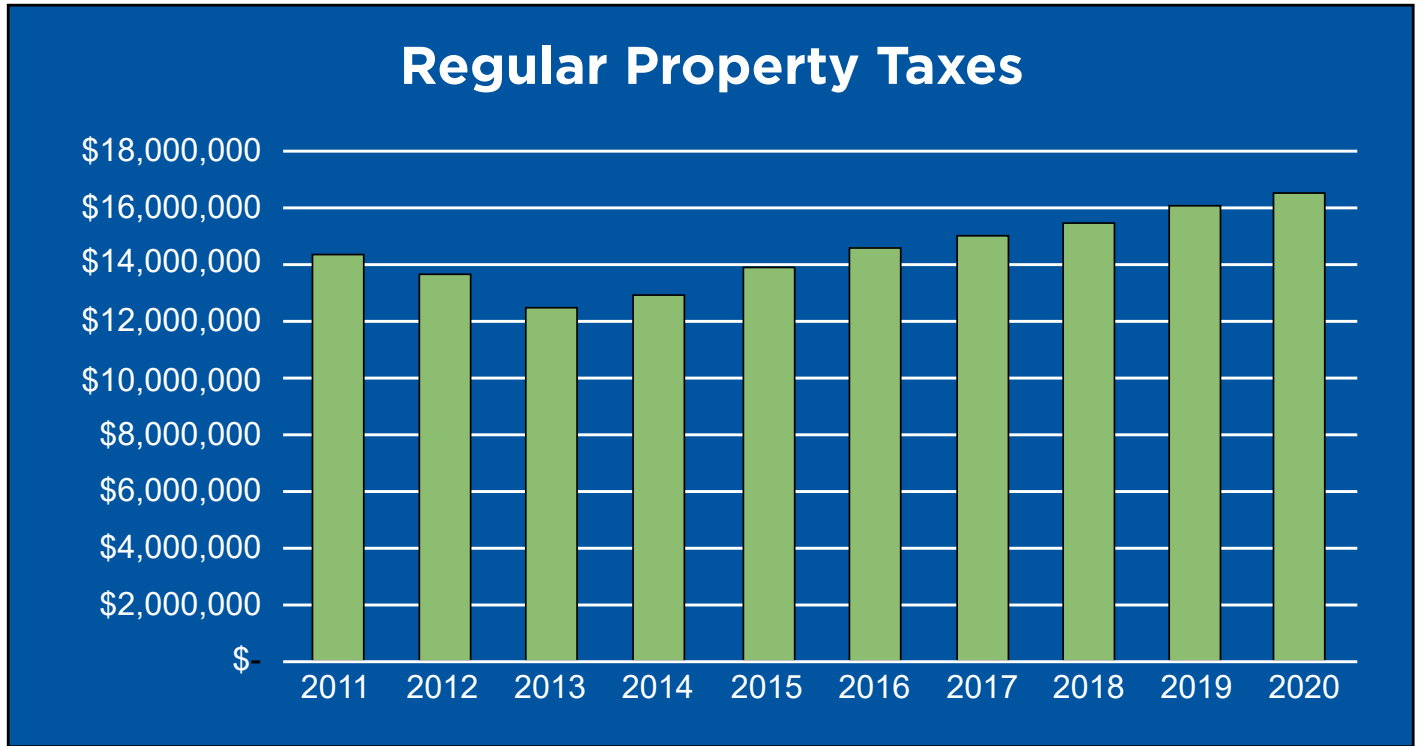
## Other Support Groups/Foundation

|                                |                                      |
|--------------------------------|--------------------------------------|
| Zoo/Trek Authority             | Fort Nisqually Foundation            |
| The Zoo Society                | Northwest Trek Foundation            |
| Greater Metro Parks Foundation | W.W. Seymour Conservatory Foundation |

# PROPERTY TAX FACT SHEET

The following provides a history of property tax levy rates and levy amounts and also provides an illustration of county-wide property tax distribution.

## 10-YEAR PROPERTY TAX HISTORY



## LEVY RATES & LEVY HISTORY

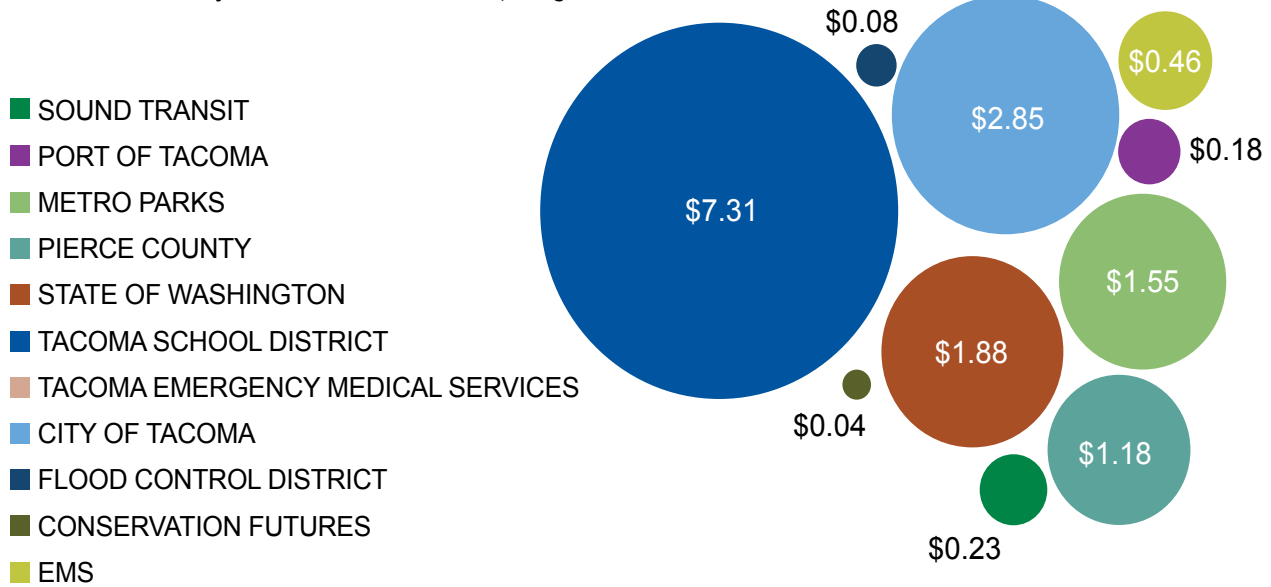
| Collection Year | Levy Rates   |             |          | Levy Amounts |              |              | Total Assessed Value |
|-----------------|--------------|-------------|----------|--------------|--------------|--------------|----------------------|
|                 | Regular Levy | Excess Levy | Total    | Regular Levy | Excess Levy  | Total        |                      |
| 2019            | \$0.6041     | \$0.8345    | \$1.4386 | \$16,190,724 | \$22,349,000 | \$38,539,724 | \$26,802,835,908     |
| 2018            | \$0.6533     | \$0.8937    | \$1.5470 | \$15,459,636 | \$20,929,000 | \$36,388,636 | \$23,662,776,999     |
| 2017            | \$0.7073     | \$0.9017    | \$1.6090 | \$14,999,274 | \$18,928,000 | \$33,927,274 | \$21,207,605,958     |
| 2016            | \$0.7500     | \$0.9302    | \$1.6802 | \$14,555,524 | \$17,893,000 | \$32,448,524 | \$19,407,365,221     |
| 2015            | \$0.7500     | \$1.0459    | \$1.7959 | \$13,690,549 | \$18,872,000 | \$32,562,549 | \$18,256,338,159     |
| 2014            | \$0.7500     | \$0.3874    | \$1.1374 | \$12,719,781 | \$6,485,000  | \$19,204,781 | \$16,913,735,225     |
| 2013            | \$0.7500     | \$0.4013    | \$1.1513 | \$12,198,862 | \$6,477,920  | \$18,676,782 | \$16,335,169,585     |



# PROPERTY TAX FACT SHEET

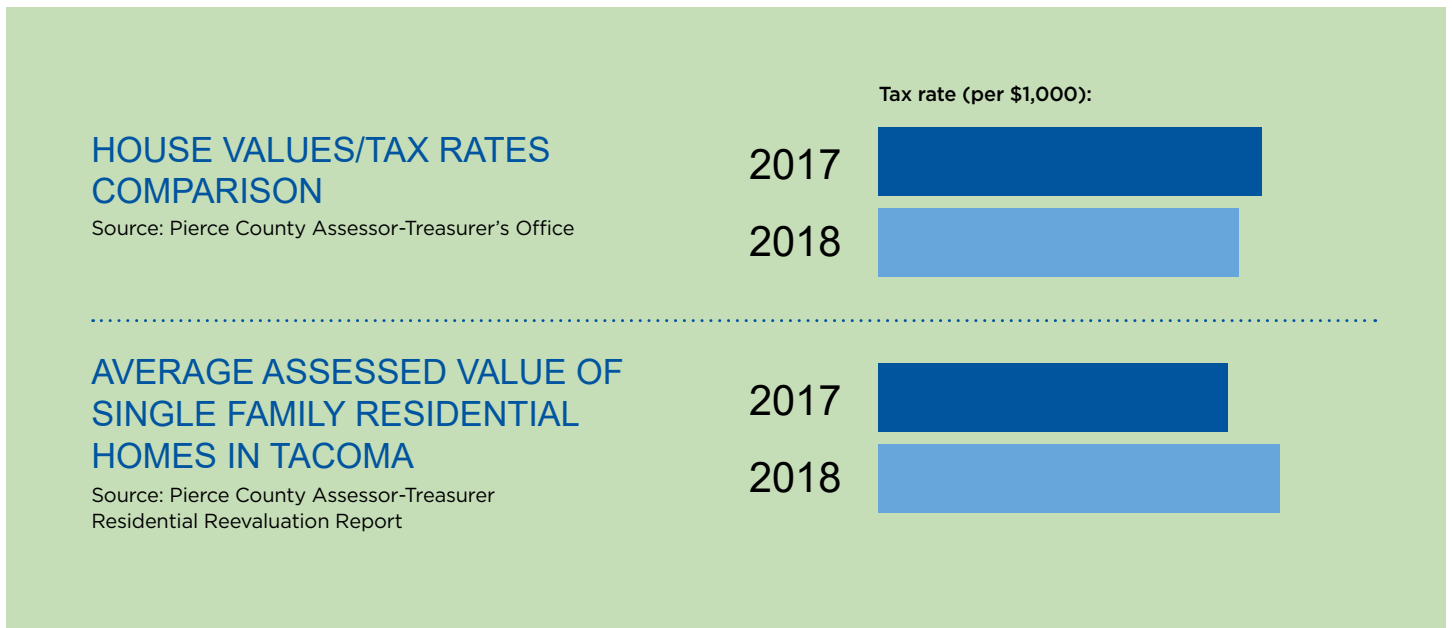
## 2017 PROPERTY TAX RATES

Source: Pierce County Assessor-Treasurer's Office/Budget 101



2018 TOTAL RATE DOLLARS PER \$1000 OF ASSESSED VALUE = \$15.76

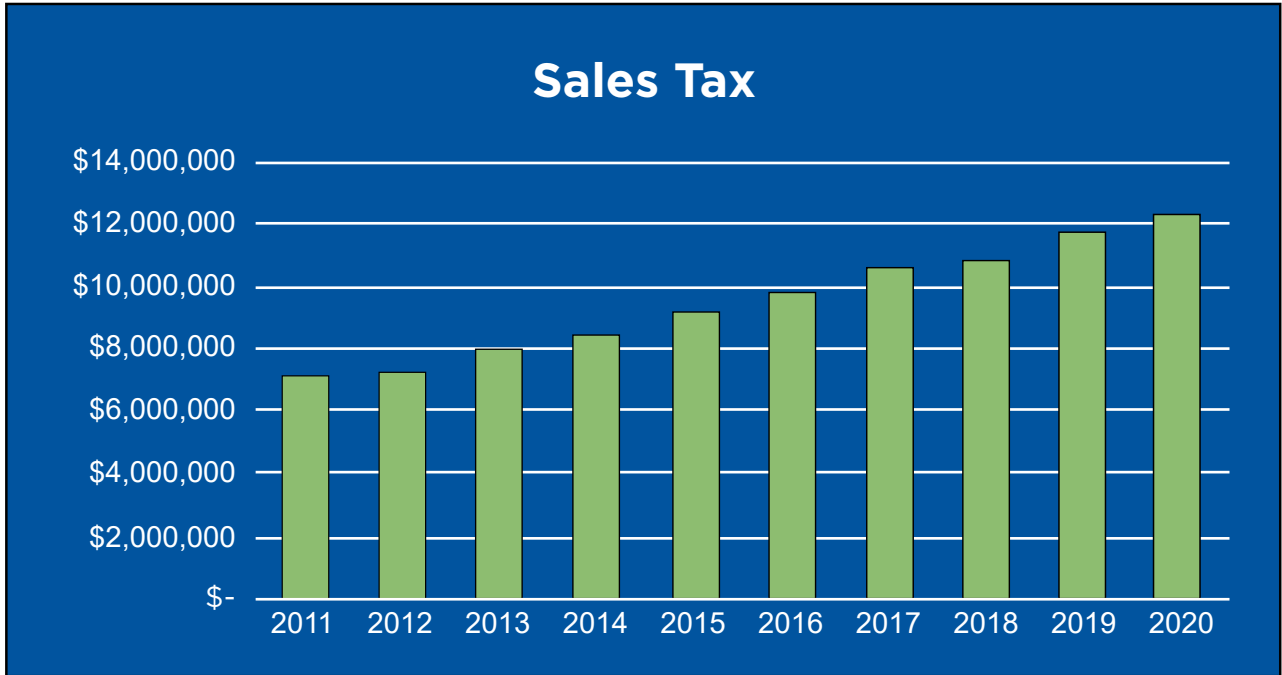
## PROPERTY TAX EXAMPLE



# SALES TAX FACT SHEET

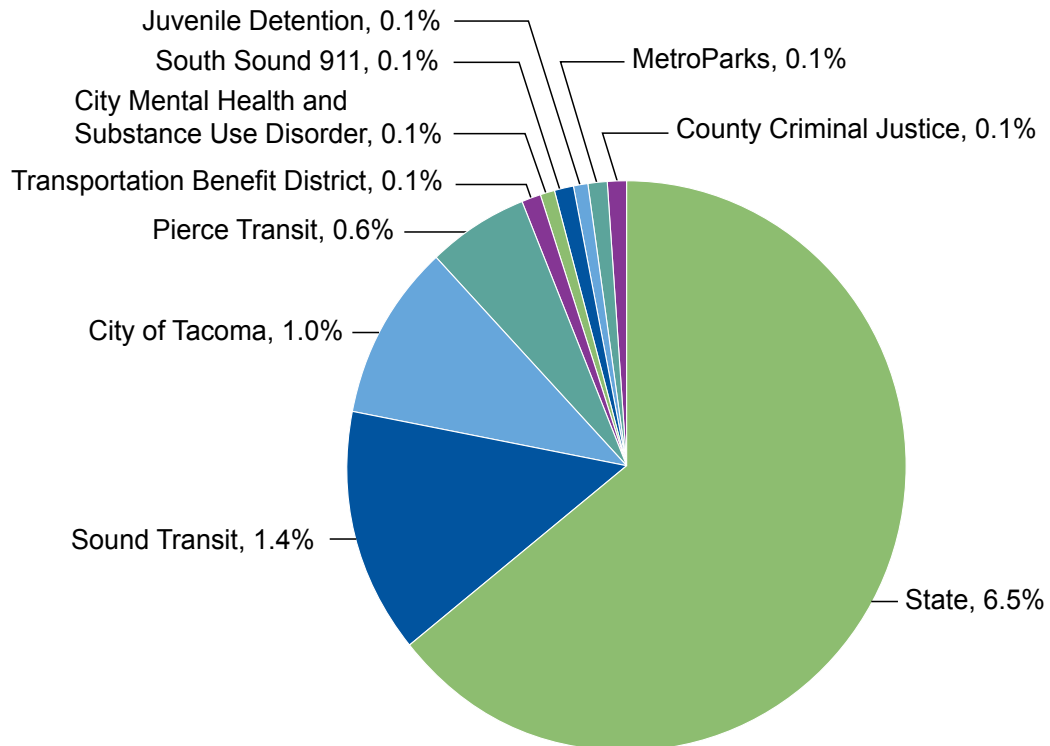
The following provides a history of sales tax amounts and also provides an illustration of county-wide sales tax distribution.

## 10-YEAR SALES TAX HISTORY



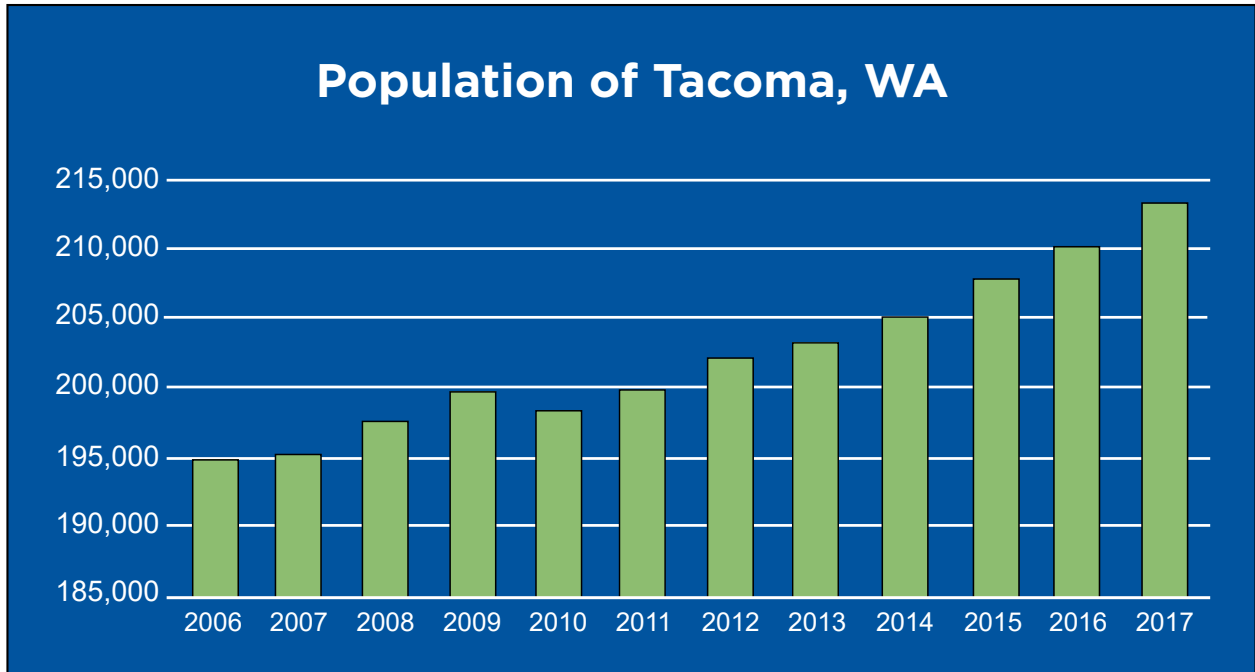
## SALES TAX DISTRIBUTION

2018 TOTAL RATE OF = 10.1%



# POPULATION DATA

The following illustrates the population history for Tacoma, WA for a 10-year period. This information was obtained from the United States Census Bureau.



SOURCE: US Census Bureau

| Year | Population |
|------|------------|
| 2006 | 194,678    |
| 2007 | 195,048    |
| 2008 | 197,494    |
| 2009 | 199,638    |
| 2010 | 198,405    |
| 2011 | 199,882    |
| 2012 | 202,265    |
| 2013 | 203,392    |
| 2014 | 205,159    |
| 2015 | 207,948    |
| 2016 | 210,304    |
| 2017 | 213,418    |

## GLOSSARY AND TERMS

|                              |   |
|------------------------------|---|
| Account                      | A system of numbering that represents a revenue, expenditure, or a balance sheet item. In MUNIS, this is called an “object.”  |
| Appropriation                | The Board authorization to make expenditures and incur obligations from a particular account. Appropriations typically limit expenditures to a specific amount and purpose within a fiscal year or biennial timeframe.  |
| B & I                        | Abbreviation for Business & Innovation Department.  |
| Biennialization              | Conversion of a partially funded position, project or program within the 2017-2018 budget that continues in the ensuing biennium to a fully funded biennial budget, and for deletion of costs that were considered as non-recurring or one-time.  |
| Biennium                     | A two-year fiscal period. Metro Parks’ current budget biennium runs from January 1, 2019 – December 31, 2020.   |
| Budget Drivers & Assumptions | Economic or other factors that have a significant effect on the budget. Examples: inflation rate changes, property and sales tax trends, population in certain age or demographic groups, various MPT surveys.  |
| Business Plan                | A stand-alone document for individual MPT operations that provides guidance and recommendations on suggested activities that could be undertaken to maximize net income for the operation, given a certain set of assumptions. It reports and projects revenues that would be generated and expenses that would be incurred.  |
| Capital                      | Capital expenditures must be more than \$5,000 and include: (1) major improvements or upgrade to existing capital assets (adding on, remodeling, major repairs) (2) reconstruction designed to gradually and systematically replace an existing system (3) replacement (including demolition and disposal) of a major component of an existing facility or system (4) new construction (buildings) and new capital equipment (5) acquisition of land or structures and (6) must have a life expectancy of greater than one year OR extend the life of an existing capital asset for more than one year. This type of improvement is not ordinary maintenance. |
| Capital Project              | One project or a group of similar projects that meet the capital definition, costs at least \$35,000 and is included in the Capital Improvement Plan or the Capital Budget.   |

## GLOSSARY AND TERMS

|                          |  |
|--------------------------|--|
| CIP                      | Capital Improvement Plan. This is a plan for capital expenditures to be incurred over a fixed period of time, typically six years, and the projected resources to finance the expenditures. It is a long range plan that looks beyond the traditional biennial budget. It includes projects estimated more than \$35,000 and identified in the Strategic Parks and Program Services Plan. The Capital Budget is the first two years (current biennium) of the CIP. |
| Cost Recovery            | Based on total revenue, the extent to which a program or activity covers its assigned costs. Usually expressed in percentage terms based on the ratio of revenue to expense.   |
| Debt Service             | The periodic principal and interest payments that result from the issuance of bonds, loans, or other borrowings.   |
| Dedicated Accounts       | Accounts set up by law to receive revenue from a specific source and to be spent for a specific purpose.   |
| Enterprise Fund          | A fund in the accounting system that may be used to report any activity for which a fee is charged to external users. Enterprise Funds are typically used for operations that function as a business and recover at least 100% of its costs.   |
| Entitlement              | A service or grant that, under state or federal law, must be provided to all applicants.   |
| Fiscal Year              | A one-year fiscal period. MPT's fiscal year is January 1 to December 31.   |
| Full-Time Employee       | An employee paid hourly or exempt status (annual salary) scheduled for 40 hours per week and qualify for full benefits.  |
| General Obligation Bonds | Bonds whose repayment is guaranteed by the "full faith and credit" of MPT. Unlimited Tax General Obligation (UTGO) bonds are voted on by the taxpayers in the MPT district. Limited Tax General Obligation (LTGO) bonds are issued upon approval by the Board of Park Commissioners and are included in the statutory debt limit for the district.   |
| General Fund             | The general fund represents all financial resources and transactions for "general operations" not accounted for in other designated funds, such as enterprise or capital project funds. Refers to the fund that receives revenue from sales, property, and other general taxes, rental income, program charges, and grants and donations, and is spent for parks maintenance, recreation programming, and administrative operations.                               |
| GOV                      | Abbreviation for Strategy & Governance Department.   |

## GLOSSARY AND TERMS

|                          |  |
|--------------------------|--|
| Indicator                | A measure established to report on results achieved. They could combine objective and subjective data and tell MPT how well a result outcome has been accomplished.  |
| Internal Service Fund    | A fund that is separate from the General fund that is used to capture revenue and expense for a specific purpose, such as self-insurance or fleet funding. Typically used when there is a need to establish a reserve that can be carried over multiple bienniums. |
| MPGC                     | Abbreviation for Meadow Park Golf Course.  |
| NWT                      | Abbreviation for Northwest Trek.   |
| Objective                | An operationalized goal that can usually be measured.  |
| “Org” Code               | At MPT, the MUNIS general ledger system is structured such that each department is considered an Organization. The Org code identifies individual departments, divisions, and locations.   |
| Operating Budget         | A biennial plan for the revenues and expenditures necessary to support the ongoing administrative and service functions of MPT.  |
| Outcome                  | The outcome or result is a description of what is expected to be achieved through the work plan actions of MPT.  |
| P&R                      | Abbreviation for Parks & Recreation Department.  |
| Performance Measure      | A quantitative indicator of how programs or services are directly contributing to the achievement of an agency’s objectives. These indicators may include measures of inputs, outputs, outcomes, productivity, and/or quality.                                     |
| PDMC                     | Abbreviation for Point Defiance Marina Complex.  |
| PDZA                     | Abbreviation for Point Defiance Zoo & Aquarium.  |
| Reserve, or Fund Balance | In budget terminology, the difference between budgeted resources and expenditures.   |
| Resource Management Plan | Policies and procedures guiding the district on the cataloging, recordkeeping, maintenance and appropriate use of specialized assets, such as green space or historic assets.  |

## GLOSSARY AND TERMS

|                           |  |
|---------------------------|--|
| Special Revenue Fund      | This is a fund in the accounting system that is used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations or other governments, or for major capital projects) that are legally restricted to expenditure for specified purposes. For example, a tax levied for a specified purpose could be the basis for establishing a Special Revenue fund. |
| Work Plan                 | This is a schedule of agreed-upon tasks to be performed over a given period. For the biennium, a work plan could be different one year to the next depending on completion of tasks or emerging tasks.   |
| Working Capital Budgeting | A combination of flexible and fixed budget elements in one document for proprietary (enterprise and internal service) funds. Current operations are flexibly budgeted based on the estimated level of services to be provided, and long range resources and uses of assets are controlled by biennial appropriations.  |
| ZEED                      | Abbreviation for Zoological & Environmental Education Department, comprised of Point Defiance Zoo & Aquarium and Northwest Trek Wildlife Park.   |

