

**METROPOLITAN PARK DISTRICT
OF TACOMA**



AGENDA

NOVEMBER 23, 2020

6:00 P.M.

REMOTE MEETING

Via Telephone

Dial: 253-215-8782

Enter Meeting ID: 956 7925 0389#

Participant ID: no ID needed just press #

or

Listen and view presentations of the
Study Session & Regular Park Board Meeting via the Zoom link:

Join Zoom Meeting

<https://zoom.us/j/95679250389>

**MEETINGS ARE RECORDED AND MAY BE HEARD AT THE
PARK DISTRICT OFFICES UPON REQUEST**

COMMISSIONERS

TIM REID, PRESIDENT

ERIK HANBERG, CLERK

AARON POINTER

ANDREA SMITH

JESSIE BAINES, JR.

5:30 P.M. STUDY SESSION

2021/2022 DISTRICT BUDGET - ZOO & ENVIRONMENTAL EDUCATION

6:00 P.M. CALL TO ORDER

ROLL CALL

SPECIAL PRESENTATIONS

EMPLOYEE RETIREMENT RECOGNITION

DISTRICT DEI UPDATE

PRESIDENT'S REPORT

STANDING COMMITTEE & COMMISSION REPORTS

"Park District meeting sites are accessible to people who require special accommodations, please contact 305-1091 48 hours prior to the meeting time."



EXECUTIVE DIRECTOR’S REPORT

REGULAR MEETING

COMMUNITY COMMENTS

Community comment is encouraged to be submitted in advance of the meeting in written form. Please submit written comments to the Board by 5pm on November 23, 2020 by e-mailing them to Jennifer Bowman at jenniferb@tacomaparks.com Comments will be compiled and sent to Board members in advance of the meeting. Comments may also be left on voicemail at 253-305-1091 by 5pm on November 23, 2020. Verbal comments will also be allowed during the meeting. To request to speak during community comments, please press the Raise Hand button near the bottom of your Zoom window or *9 on your phone. All speakers will have up to three minutes to speak.

MINUTES

- (5-12) MINUTES OF THE NOVEMBER 9, 2020 REGULAR BOARD MEETING

CONSENT AGENDA

- (13-14) **RESOLUTION NO. C55-20**: REVISING DECEMBER 2020 MEETING SCHEDULE FOR THE BOARD OF PARK COMMISSIONERS
(Contact: President Reid)

REGULAR AGENDA

PURCHASING RESOLUTIONS

(Requiring one reading for adoption)

PUBLIC WORKS PURCHASING RESOLUTIONS

(Requiring one reading for adoption)

SINGLE READING RESOLUTIONS

(Requiring one reading for adoption)

SECOND READING RESOLUTIONS

(Requiring two readings for adoption)

- (15-18) **RESOLUTION NO. RR50-20**: ESTABLISHING A FINDING OF SUBSTANTIAL NEED TO ALLOW FOR 2020 GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2021 AT THE AMOUNT ALLOWED UNDER RCW 84.55.0101
(Contact: Erwin Vidallon, Chief Financial Officer)

- (19-22) **RESOLUTION NO. RR51-20**: AUTHORIZING 2020 GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2021
(Contact: Erwin Vidallon, Chief Financial Officer)

(23-26) **RESOLUTION NO. RR52-20:** AUTHORIZING EXCESS TAX LEVY FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND REDEMPTION
(Contact: Erwin Vidallon, Chief Financial Officer)

(27-34) **RESOLUTION NO. RR54-20:** AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE THE TRANSFER AGREEMENT FOR FOSS WATERWAY PARKS
(Contact: Debbie Terwilleger, Director of Planning and Development)

FIRST READINGS:

(Requiring two readings for adoption)

(35-40) **RESOLUTION NO. RR56-20:** ADOPTING THE 2021-2022 BIENNIAL BUDGET
(Contact: Erwin Vidallon, Chief Financial Officer)

UNFINISHED BUSINESS

NEW BUSINESS

BOARD COMMENTS

ADJOURNMENT

UPCOMING BOARD MEETINGS

November 30, 2020	Public Hearing #2	12:30 PM	Remote Meeting
December 14, 2020	Regular Park Board Meeting	6:00 PM	Remote Meeting
December 16, 2020	Capital Improvement Committee	5:30 PM	Remote Meeting

*Remote meeting details can be found on the Metro Parks Website www.metroparkstacoma.org

*Committee Meetings are subject to change - please check the Metro Parks Website, www.metroparkstacoma.org for the most up to date meeting schedules.





**MINUTES OF REGULAR MEETING
BOARD OF PARK COMMISSIONERS
November 9, 2020**

PRESENT: Tim Reid, President
Erik Hanberg, Clerk
Andrea Smith
Aaron Pointer
Jessie Baines

IN THE CHAIR: Tim Reid

PLACE: Remote call in meeting

PUBLIC HEARING 2021/2022 DISTRICT BUDGET

Commissioner Reid opened the public hearing at 5:00pm.

CFO, Erwin Vidallon started the presentation by commenting on the budget schedule and opportunities for public comment between now and December 14th.

Shon Sylvia then reviewed a District organization chart noting the combining of the Planning and Administrative department. Additionally he highlighted how supporting foundations will now support the District.

Mr. Vidallon then commented on the revenue drivers for 21/22 noting that the District is budgeting at levels lower than 2019 actuals. Sales tax revenues will be reduced by 10%, General fund will see a reduction of 50%, and the ZEED will have revenues budgeted at a 10% reduction. Point Defiance Park & attractions, and Meadow Park Golf Course will have budgeted revenues at 2019 actual level. Staff also stated they are planning for a reduction from the City of Tacoma contract of 1.7%. Mr. Vidallon commented on 2023-26 revenue projections are between 2-4%

Staff then reviewed a detailed table that highlighted expenditure assumptions for the 21/22 biennium. Mr. Vidallon commented on many of the increases associated with personnel such a minimum wage, L&I, and COLA. It was noted that dental and medical benefits will not see an increase until 2022. Operational reserves will be increase by 3&% and fund balance will budgeted at 7%

Staff then reviewed pie charts that represented the distribution of \$115, 300 of 21/22 operating funds by revenue source- Property tax at 29%, Sales tax at 20%, Earned Revenue at 43% and other sources at 8%.

Bar charts detailing the proposed distribution compared to 2019-20 of operating funds per fund discussed. Staff commented that 21-22 operating funds will be \$10M less than 19-20.

Staff then began to review details related to the District's capital budget. The District has issued approximately \$158M through 2018 and has about \$39.5M left to issue. Staff explained that the average cost to homeowners for the 2014 bond measures is approximately \$155.24 per year (\$9.60 per month)

Average Cost to homeowners for all bond measures is approximately \$165.63 per year (\$13.80 per month). Staff then reviewed the project categories and associated funding with the 2014 Bond. Planning staff then made note of the 21-22 capital plan highlights which include:

- Projects Moving into Construction 2020/2021
- Focus Upon Critical Infrastructure
- Neighborhood Parks in SE/SW/C Planning Areas
- Equity Index & 10 Minute Walk Standard are Key Drivers
- Expanded Outreach for Neighborhood/Community Park Projects
- Synchronized Project Implementation with TPS Bond Program

Maps of the City showing 21-22 project distribution were then discussed.

Planning staff also presented a projected look at the a 6 year capital plan noting the challenges and opportunities that exist including changing needs due to COVID, completing 2014 bond spending, transfer of City of Tacoma parks and possible preparation for anew bond.

Staff then commented on the proposed District work plan areas for 20-21 as follows:

Racial Equity:

Implement the Diversity, Equity and Inclusion Plan

City transformation- Heal the Heart

Continued investments in community outreach/engagement

Equity Advisory Council

Increase Outreach to MWBE Contractors

Access & Inclusion:

Expand Outreach to Under-served Populations

Enhance Access and Safety – Ranger program

Expand partnerships to serve youth and adults with special needs

Legislative Change for childcare public agencies

Adjust fees and charges consistent with the community we serve

Health & Wellness:

Active Living & Community Wellness

Community Centers & wellness programs

Work in partnership with community to address individuals experiencing homelessness

Focus on underserved populations and support youth and families

Conservation & Sustainability:

Update the District-wide Sustainability Plan

Electric trams/electric vehicles

Animal collections planning

Conservation Center

Focus capital investments on asset preservation, deferred maintenance, and refreshing park furnishings and amenities

Being no additional staff or community comments the public hearing was closed.

REGULAR MEETING

The regular meeting of the Metropolitan Park District Board of Park Commissioners was called to order by Commissioner Reid at 6:00 p.m.

SPECIAL PRESENTATIONS None

PRESIDENTS REPORT

President Reid urged the community to continue wearing masks, practicing social distancing and recreating responsibly in parks. Commissioner Reid also noted the results of the presidential election.

STANDING COMMITTEE AND COUNCIL REPORTS

Zoo/ Trek Authority

There was a joint meeting of the Park Board and the ZTA on November 3, 2020. At that meeting the ZTA Board passed the sales tax budget as required for the ZOO and NW Trek to continue to receive state sales tax revenues.

EXECUTIVE DIRECTOR'S REPORT

Executive Director, Shon Sylvia commented on the following:

- Point Defiance employee, Dr. Kadie Anderson was recognized by the Board for her Accomplishment of passing the American College of Zoological Medicine (ACZM) board exam.
- Glow Golf was re-introduced last weekend at Meadow Park Golf Course with overwhelming success. Friday and Saturday evenings were sold out with more than 100 players.
- The warming shelter operated at ECC this weekend and 21 participants were served, the District does not anticipate a need for the shelter to operate this coming week according to the current 7-day weather forecast.

COMMUNITY COMMENTS None

MINUTES OF THE OCTOBER 26, 2020 REGULAR BOARD MEETING

Commissioner Pointer moved to adopt the minutes as presented; seconded by Commissioner Hanberg and passed on a vote of 5-0.

CONSENT AGENDA

RESOLUTION NO. C47-20: APPROVAL OF WARRANTS CLAIM FUND FOR OCTOBER 2020

Commissioner Pointer moved to adopt the consent agenda as presented; seconded by Commissioner Hanberg and passed on a vote of 5-0.

PURCHASING RESOLUTIONS None

PUBLIC WORKS PURCHASING RESOLUTIONS

RESOLUTION NO. PW48-20: SWAN CREEK PHASE II BID#: J2020-12 CONTRACT AWARD TO CECCANTI INC.

Commissioner Pointer moved to adopt the resolution; seconded by Commissioner Hanberg.

Marty Stump commented that 12 bids were received for the project. The Ceccanti bid was reviewed at the last CIC meeting with the recommendation to forward to the entire Board for review and approval. Mr. Stump noted reference checks have been completed. The project is being managed by Kristi Evans and construction should take 300 days.

Being no additional comments the question was called and the resolution passed on a vote of 5-0.

SINGLE READING RESOLUTIONS

RESOLUTION NO. R49-20: ACCEPTING AND APPROPRIATING WASHINGTON STATE DEPARTMENT OF TRANSPORTATION GRANT FOR TITLOW LAGOON FISH BARRIER CULVERT REPLACEMENT DESIGN AND AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT

Commissioner Pointer moved to adoption of the resolution; seconded by Commissioner Hanberg.

Marty Stump informed the Board that the Titlow Park Master Plan of 2010 was followed by a feasibility study in 2010 to explore further opportunities for improved fish passage and lagoon enhancement. He explained that the replacement of the existing culvert beneath the BNSF railroad tracks is a critical infrastructure piece necessary for future estuary restorations to be fully effective. Included in the design effort funded by this agreement will be an analysis of the impacts of projected sea level rise and storm surge on the lagoon environment should the trestle bridge be constructed and the constraints of the existing culvert be eliminated.

Staff further comment that this resolution accepts and appropriates \$990,000.00 (\$1M less \$10,000 State Administrative Fees) from the Washington State Department of Transportation, 2019-2021 Transportation Budget, Multimodal Account for Titlow Lagoon Fish Barrier Culvert Replacement Design and authorizes the Executive Director to enter into an agreement with the State for the funding.

Commissioners Hanberg stressed that he would like to see this project move quickly and not continue to languish.

Commissioner Reid commented on the delays that often result when working with the railroad.

Being no additional comments the question was called and the resolution passed on a vote of 5-0.

SECOND READINGS RESOLUTIONS None

FIRST READING RESOLUTIONS

RESOLUTION NO. RR50-20: ESTABLISHING A FINDING OF SUBSTANTIAL NEED TO ALLOW FOR 2020 GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2021 AT THE AMOUNT ALLOWED UNDER RCW 84.55.0101

Commissioner Pointer moved to adoption of the resolution; seconded by Commissioner Hanberg.

CFO, Erwin Vidallon commented that this resolution establishes a finding of substantial need as allowed under RCW 84.55.0101 in order to levy the maximum allowed 2020 property tax levy for collection in 2021. Staff also noted that this is the first year since 2016 that the IPD inflation factor has fallen below the 1% inflation mark. During the past 10 years, the IPD has fallen below 1% two times: in 2015 and 2016 (.251 and .953, respectively). Prior to that, the last time the IPD fell below 1% was during the recession in 2009.

Being no additional comments the resolution was moved to second reading at the November 23rd regular Board Meeting

RESOLUTION NO. RR51-20: AUTHORIZING 2020 GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2021

Commissioner Pointer moved to adoption of the resolution; seconded by Commissioner Hanberg.

CFO, Erwin Vidallon reminded the Board of the public hearing held on October 26th regarding general and excess property tax. Mr. Vidallon stated that Metro Parks Tacoma levies its property tax on an annual basis even though it has adopted a biennial budget. The preliminary levy amount is \$16,877,899.98 which is an increase of 2.5379 percent over 2020.

Being no additional comments the resolution was moved to second reading at the November 23rd regular Board Meeting.

RESOLUTION NO. RR52-20: AUTHORIZING EXCESS TAX LEVY FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND REDEMPTION

Commissioner Pointer moved to adoption of the resolution; seconded by Commissioner Hanberg.

Mr. Vidallon commented that this resolution provides for excess property taxes to be levied for debt service payments on voter-approved unlimited tax general obligation (UTGO) bonds issued for the 2012, 2015 and 2019 refunding bond issues, and for the 2014 series bond issue. Collection in 2021 is scheduled to be \$13,003,000; the final levy rate will be determined by the Pierce County Assessor-Treasurer's office once the final property values have been established for Metro Parks Tacoma by the end of the year.

Being no additional comments the resolution was moved to second reading at the November 23rd regular Board Meeting.

RESOLUTION NO. RR53-20: ADOPTION OF DISTRICT POLICY

Commissioner Pointer moved to adoption of the resolution; seconded by Commissioner Hanberg.

Hunter George stated that the Special Leave Policy (514.005) currently authorizes paid leave for circumstances including jury duty, military service, bereavement, and investigations. He explained that the policy update authorizes Special Leave in circumstances deemed in the best interest of the District by the Executive Director.

Circumstances include pandemics and other emergencies, as well as the planned holiday closure. The Executive Director also would be required to advise the Park Board of this decision in advance, if feasible, or as soon as possible thereafter.

Mr. George noted that the policy amendment is also endorsed by the Executive Cabinet, and it has been reviewed by legal counsel and IUOE Local 302 representative.

Mr. George commented the rationale for these changes was described during New Business at the October 26th Board Meeting and again during the November 2nd Committee of the Whole meeting. During the COW the Board signaled its intent to suspend its rules and adopt this amendment on First Reading.

Being no additional comment Commissioner Hanberg moved to suspend the Rules and call for second reading of the resolution to occur at this meeting; seconded by Commissioner Pointer. The motion passed unanimously.

Being no additional comments the question was called and the resolution passed on a vote of 5-0

RESOLUTION NO. RR54-20: AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE THE TRANSFER AGREEMENT FOR FOSS WATERWAY PARKS

Commissioner Pointer moved to adoption of the resolution; seconded by Commissioner Hanberg.

Debbie Terwilleger reminded Board Members about the background of the FWDA. She noted that the Foss Waterway Development Authority (FWDA) was established by the City of Tacoma in 1996 to assist in redeveloping certain real property in and along the Foss Waterway, by acquiring, managing and disposing of real property, securing financing, undertaking or providing for redevelopment and entering into agreements with developers proposing to develop projects along the Waterway. Ms. Terwilleger continued by commenting that in 1997, the City and FWDA executed a series of Operating Agreements to guide the FWDA's work, the final extension of which expires December 31, 2020. Staff explained that FWDA currently owns the Melanie Jan LaPlant Dressel Park, Waterway Park, and the southerly portion of George H. Weyerhaeuser Jr. Park. For over fifteen years, FWDA, Metro Parks, and the City have worked together to plan a system of parks and open space along the Thea Foss Waterway. These efforts assumed that Metro Parks would be the ultimate owner of the park properties along the Foss, as long as the properties had been properly remediated and supported by sustainable long-term maintenance and operations funding. At this the FWDA and the City concur that the time is right to conclude the work of the FWDA and transition the park properties to Metro Parks.

Mark Roberts, MPT General Counsel commented that transfer agreement acknowledges that Metro Parks' acceptance of the FWDA Parks will result in an increase in Metro Parks' operations and maintenance costs, and states that the additional costs will be funded by the City through the 2016 Interlocal Agreement Relating to Parks and Facility Operations and Maintenance. The Board was informed that additionally, FWDA has transferred \$500,000 to the Greater Tacoma Community Foundation for future operations and maintenance in the transferred parks.

Staff commented that this is a three-way agreement; the FWDA will take action on the transfer on November 18th and the City on December 1st.

Being no additional comments the resolution was moved to second reading at the November 23rd regular Board Meeting.

UNFINISHED BUSINESS None

NEW BUSINESS None

BOARD COMMENTS

ADJOURN:

Being no further business, the meeting was adjourned at 7:10 p.m.

APPROVED:

President

Clerk

Submitted by: Jennifer Bowman, Board Secretary





MEMORANDUM

TO: Board of Park Commissioners

FROM: President Reid

SUBJECT: Revising the December 2020 Park Board Meeting Schedule

DATE: November 17, 2020

EXECUTIVE SUMMARY: It is requested that the Board of Park Commissioners revise its schedule for the month of December 2020. It is requested that the December 28, 2020 meeting be cancelled.

BACKGROUND: The Park Board of Commissioners passed resolution RR75-14 that states meetings of the Board of Park Commissioners are to be on 2nd and 4th Monday of each month unless changed by Board action and announced to the public. The Board is requesting that the December 28, 2020 Regular Board Meeting be cancelled.

FISCAL IMPACT: None

ADDITIONAL INFORMATION: For additional information please contact President Reid at 253-305-1091.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. C55-20

**REVISING DECEMBER 2020 MEETING SCHEDULE FOR THE
BOARD OF PARK COMMISSIONERS**

WHEREAS, The Metropolitan Park District of Tacoma's Board of Park Commissioners established its meeting schedule with the adoption of Resolution No. RR75-14; and

WHEREAS, Resolution No. RR75-14 provides the meeting of the Board of Park Commissioners to be on the 2nd and 4th Mondays of each month unless changed by Board action and announced to the public; and

WHEREAS, from time to time the Board of Park Commissioners desires to revise and amend its meeting schedule; and

WHEREAS, the second Board Meeting in December falls on December 28, 2020; now therefore be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma to hereby revise its meeting schedule by canceling the December 28, 2020 regularly scheduled Board Meeting

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a meeting held on _____, 2020



MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Erwin Vidallon, Chief Financial Officer

SUBJECT: **Establishing a Finding of Substantial Need for 2021 Property Tax Levy Collection**

DATE: November 4, 2020

EXECUTIVE SUMMARY: This resolution establishes a finding of substantial need as allowed under RCW 84.55.0101 in order to levy the maximum allowed 2020 property tax levy for collection in 2021.

BACKGROUND: In November 2007, the State Legislature approved a new legislation that imposed a one percent annual property tax growth limitation, following voter approval of I-747 in 2001. The legislation limits annual property tax revenue growth to 1 percent, plus new construction, or the rate of inflation as measured by the Implicit Price Deflator (IPD), whichever is less.

The IPD is similar to the Consumer Price Index (CPI), in that it measures the change in prices for personal consumption. The most recent change in the IPD, as published by the Bureau of Economic Analysis, is .6015 percent. Therefore, absent any Board resolution, the property tax increase is limited to growth of .6015 percent, rather than 1 percent.

This is the first year since 2016 that the IPD inflation factor has fallen below the 1% inflation mark. During the past 10 years, the IPD has fallen below 1% two times: in 2015 and 2016 (.251 and .953, respectively). Prior to that, the last time the IPD fell below 1% was during the great recession in 2009.

Local governments with populations greater than 10,000 will need to adopt an ordinance or resolution of substantial need if we wish to increase our levy over last year up to the 1% maximum as allowed by statute (RCW 84.55.005). MPT definitely has a substantial short and long term need to effectively maintain existing and new assets, and adequately maintain our assets and provide services to the community.

FISCAL IMPACT: Without the substantial need declaration, Metro Parks would collect approximately \$130,000 less over the biennium.

ADDITIONAL INFORMATION: For additional information, please contact Erwin Vidallon, Chief financial Officer at 253-305-1081.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR 50-20

ESTABLISHING A FINDING OF SUBSTANTIAL NEED TO ALLOW 2020 GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2021 AT THE AMOUNT ALLOWED UNDER RCW 84.55.0101

WHEREAS, the Board of Park Commissioners of the Metropolitan Park District of Tacoma has met and considered its budget for the 2021-2022 biennium; and

WHEREAS, the population of this District is more than 10,000; and

WHEREAS, the District's financial and budget long term sustainability situation is such that any reduction in the highest lawful levy for property tax collections will substantially impact the District's ability to maintain parks and provide services to the public in the future; now therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that they find a substantial need exists to allow the District to set the 2020 general property tax levy for collection in 2021 using a limit factor of 101 percent.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on _____, 2020

President

ATTEST:

Secretary

Clerk





MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Erwin Vidallon, Chief Financial Officer

SUBJECT: **Authorizing 2020 General Tax Levy of Regular Property Tax for Collection in 2021**

DATE: November 4, 2020

EXECUTIVE SUMMARY: This resolution establishes the 2020 levy of regular property tax for Metro Parks that will be collected during 2021.

BACKGROUND: Metro Parks Tacoma (MPT) has regular property tax levy authority that totals \$0.75 per \$1,000 of assessed value composed of two separate levies as shown below:

- \$0.50 per \$1,000 of assessed value levy; and
- \$0.25 per \$1,000 of assessed value levy.

MPT's levy rate history over the last ten years shows a period of decreasing levy rates as a result of the imposition of a one percent growth in property tax revenue along with significant growth in assessed property values, followed by the recession and declining property values and the approval of a levy lid lift on April 27, 2010, to restore our levy to the maximum allowable amount of \$.75.

In November 2007, the State Legislature approved new legislation that imposed a one percent annual property tax growth limitation, following voter approval of I-747 in 2001. The legislation limits annual property tax revenue growth to 1%, plus new construction. The impact is that regardless of assessed valuation growth, revenues cannot grow more than the limit.

The passage of a levy lid lift in 2010 and the subsequent decline in assessed valuations in 2012 and 2013 resulted in Metro Parks' property tax revenue to decrease significantly during this time period. However, with six years of increasing assessed valuations since 2014, Metro Parks has now surpassed the previous highest levy in 2020 to \$16,877,899.98 in 2021.

The chart below provides a ten-year history of our assessed value and levy rates.

<u>Collection Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Assessed Value	\$ 18,016,099,709	\$ 16,335,169,585	\$ 16,935,340,498	\$ 18,254,065,447	\$ 19,407,365,221
Percent Change	-7.36%	-9.33%	3.67%	7.79%	6.32%
Levy Rate	\$ 0.7500	\$ 0.7500	\$ 0.7500	\$ 0.7500	\$ 0.7500
Tax Collection	\$ 13,512,075	\$ 12,251,377	\$ 12,701,505	\$ 13,690,549	\$ 14,555,524

<u>Collection Year</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Assessed Value	\$ 21,207,605,958	\$ 23,662,776,999	\$ 27,079,667,861	\$ 30,338,365,452	\$ 33,026,091,089
Percent Change	9.28%	11.58%	14.44%	12.03%	8.89%
Levy Rate	\$ 0.7073	\$ 0.6533	\$ 0.5892	\$ 0.5426	\$ 0.5110
Tax Collection	\$ 14,999,274	\$ 15,459,636	\$ 15,954,897	\$ 16,460,155	\$ 16,877,900

FISCAL IMPACT: Metro Parks Tacoma levies its property tax on an annual basis even though it has adopted a biennial budget. The preliminary levy amount is **\$16,877,899.98** which is an increase of **2.5379 percent** over 2020.

ADDITIONAL INFORMATION: If you have any questions before the Board meeting, please contact Erwin Vidallon, Chief Financial Officer at 253-305-1081.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR51-20

**AUTHORIZING 2020 GENERAL TAX LEVY
OF REGULAR PROPERTY TAX FOR COLLECTION IN 2021**

WHEREAS, the Board of Park Commissioners of the Metropolitan Park District of Tacoma has met and considered its budget for the 2021-2022 biennium; and

WHEREAS, the District's actual levy from the previous year was **\$16,460,155.41**; and

WHEREAS, the population of this district is more than 10,000; and now, therefore be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2021 tax year.

The dollar amount of the increase from the previous year shall be **\$417,744.57**, which is a percentage increase of **2.5379 percent** from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state-assessed property, any annexations that have occurred and refunds made.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on _____, 2020.

President

ATTEST:

Secretary

Clerk





MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Erwin Vidallon, Chief Financial Officer

SUBJECT: **Authorizing Excess Tax Levy for Unlimited Tax General Obligation (UTGO) Bond Redemption**

DATE: November 4, 2020

EXECUTIVE SUMMARY: The resolution provides for excess property taxes to be levied for debt service payments on voter-approved unlimited tax general obligation (UTGO) bonds issued for the 2012, 2015 and 2019 refunding bond issues, and for the 2014 series bond issues (2014 A and B, 2016, 2018). Similar to our regular property taxes, the Board must authorize the tax levy in 2020 for collection in 2021.

Unlike regular property taxes where the Board establishes the amount of increase in revenue (up to the statutory maximum of one percent), with excess levies the Board specifies the exact dollar amount to be collected and the Pierce County Assessor-Treasurer's Office calculates the appropriate levy rate to collect the tax. Adoption of this resolution is required by state law to enact the Metro Parks Tacoma excess property tax levy.

BACKGROUND: On June 13, 2012, \$9,995,000 of refunding bonds were issued to refund a portion of bonds issued for PDZA projects in 2003 and the 2005 bonds. The remaining 2003 and 2005 bonds were paid off in December 2013 and 2015, respectively.

Following voter approval in April 2014 of a \$198,000,000 bond issue, \$33,400,000 in UTGO and \$18,040,000 in refunding (2006 issue) bonds were issued following Board approval on October 13, 2014. The remaining 2006 bonds was paid off in December 2016. In 2015, \$14,280,000 in refunding (2005 issue) bonds were issued following Board approval on July 13, 2015. Following Board approval on October 24, 2016, the district issued \$70,000,000 of UTGO bonds and \$6,290,000 of refunding (2008 issue) bonds. And on April 9, 2018, the district issued \$40,020,000 of UTGO. Most recently, on April 22, 2019, the Board approved the refunding of the \$25,000,000 Build America Bonds originally issued in 2010, which generated an estimated savings of \$2 million in debt payments over the remaining life of the bond.

FISCAL IMPACT: We know from our current debt service schedules established at the time of the bond sales the exact principal and interest due each year. Included in the levy is a small reserve in each fund to accommodate non-payment or late-payment of taxes by property owners. Subsequent collection of delinquent taxes provides additional cash on hand which reduces the ensuing year's levy. All taxes collected remain within the bond redemption fund until we are able to make principal and interest payments. In the final years of the debt service associated with each individual issue, we may reduce the levy by any excess cash available in the fund.

The Park Board is authorizing the levy of tax on property in 2020 for collection in 2021 for the following principal and interest payments associated with the referenced bonds:

Issue	Principal & Interest Due in 2021	Total Tax Collection Required in 2021	Assessed Value for Excess Levy for Bonds	Estimated Levy Rate for Bond Debt Service
2012 Refunding UTGO	\$ 1,186,100	\$ 1,197,000	\$32,742,079,022	0.0366
2014 UTGO A	\$ 954,925	\$ 1,010,000	\$32,742,079,022	0.0308
2014 UTGO B	\$ 2,591,500	\$ 2,623,000	\$32,742,079,022	0.0801
2015 Refunding UTGO	\$ 1,864,000	\$ 1,885,000	\$32,742,079,022	0.0576
2016 UTGO	\$ 3,912,250	\$ 3,819,000	\$32,742,079,022	0.1166
2018 UTGO	\$ 2,880,350	\$ 2,469,000	\$32,742,079,022	0.0754
2019 Refunding UTGO	\$ 914,800	\$ -	\$32,742,079,022	-
Total	\$ 14,303,925	\$ 13,003,000		0.3971

The final levy rate will be determined by the Pierce County Assessor-Treasurer's office once the final property values have been established for Metro Parks Tacoma by the end of the year.

ADDITIONAL INFORMATION: For additional information, please contact Erwin Vidallon, Chief Financial Officer at 1-253-305-1081.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR 52-20

**AUTHORIZING EXCESS TAX LEVY
FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND REDEMPTION**

WHEREAS, the Board of Park Commissioners authorized the issuance of \$9,995,000 of refunding bonds to advance refund portions of a 2003 UTGO bond issue for the Point Defiance Zoo and Aquarium and the 2005 voter approved UTGO bond issues on May 14, 2012; and

WHEREAS, an unlimited tax, general obligation (UTGO) bond issue of \$198,000,000 for the stated purpose of making general improvements to parks and recreation facilities was authorized by voters at the general election held on April 22, 2014; and

WHEREAS, the Board of Park Commissioners authorized the issuance of \$33,400,000 in UTGO bonds on October 13, 2014, and \$18,040,000 to refund UTGO bonds originally issued in 2006; and

WHEREAS, the Board of Park Commissioners authorized the issuance of \$14,280,000 in UTGO bonds on July 13, 2015 to advance refund portions of the UTGO bonds originally issued in 2005; and

WHEREAS, the Board of Park Commissioners authorized the issuance of up to \$80,000,000 in UTGO bonds on October 24, 2016 for new projects and to advance refund portions of the UTGO bonds originally issued in 2008; and

WHEREAS, the Board of Park Commissioners authorized the issuance of up to \$50,000,000 in UTGO bonds on April 9, 2018 for carry-over and new projects; and

WHEREAS, the Board of Park Commissioners authorized the issuance of \$22,970,000 in refunding the Build America Bonds originally issued in 2010 on June 26, 2019; and

WHEREAS, "unlimited annual property taxes and other available monies" were authorized as a means of paying both principal and interest on said bond issues; now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that the amount to be levied for payment of UTGO bond principal and interest due from the 2020 excess property tax levy for collection in 2021 is as follows, based on property values provided by the Pierce County Assessor-Treasurer

2012 UTGO refunding	\$1,197,000
2014 UTGO A	\$1,010,000
2014 UTGO B	\$2,623,000
2015 UTGO refunding	\$1,885,000
2016 UTGO	\$3,819,000
2018 UTGO	\$2,469,000
TOTAL	\$13,003,000

BE IT FURTHER RESOLVED that this resolution be certified to the proper officials of Pierce County for collection in the same manner as other general taxes.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on _____, 2020.

President

ATTEST:

Secretary

Clerk



MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Debbie Terwilleger, Director Business Administration and Planning Department

SUBJECT: Authorizing the Executive Director to Execute the Transfer Agreement with the Foss Waterway Development Authority for Property Acquisition on Thea Foss Waterway

DATE: November 4, 2020

EXECUTIVE SUMMARY: As early as 2006, Metro Parks Tacoma conducted a series of studies and outreach efforts with partners and community users to determine optimal use for reclaimed industrial sites along the Thea Foss Waterway. Tacoma residents identified access to waterfront recreation sites as a need and, in collaboration with the Foss Waterway Development Authority, three park sites have been identified to be transferred to Metro Parks Tacoma: Melanie Jan La Plant Dressel Park, George Weyerhaeuser Jr. Park, and Waterway Park. This resolution authorizes the Executive Director to negotiate and execute the necessary documents, including a transfer agreement, for the transfer of the identified park sites.

CAPITAL IMPROVEMENT COMMITTEE RECOMMENDATION: This resolution was reviewed by the Capital Improvement Committee at their meeting on October 28, 2020 with a recommendation to forward the action on to the full Board for approval.

BACKGROUND: The Foss Waterway Development Authority (FWDA) was established by the City of Tacoma in 1996 to assist in redeveloping certain real property in and along the Foss Waterway, by acquiring, managing and disposing of real property, securing financing, undertaking or providing for redevelopment and entering into agreements with developers proposing to develop projects along the Waterway. Beginning in 1997, the City and FWDA executed a series of Operating Agreements to guide the FWDA's work, the final extension of which expires December 31, 2020. The FWDA has successfully designated all public access and parks along the waterway, performed some park design and development, and initiated fundraising for parks not yet completed. FWDA currently owns the Melanie Jan LaPlant Dressel Park, Waterway Park, and the southerly portion of George H. Weyerhaeuser Jr. Park.

For over fifteen years, FWDA, Metro Parks, and the City have worked together to plan a system of parks and open space along the Thea Foss Waterway. These efforts assumed that Metro Parks would be the ultimate owner of the park properties along the Foss, as long as the properties had been properly remediated and supported by sustainable long-term maintenance and operations funding. The FWDA was not intended to be a permanent entity, and after more than twenty years

and the substantial completion of the FWDA's mission, the FWDA and the City concur that the time is right to conclude the work of the FWDA and transition the park properties to Metro Parks.

This resolution is to authorize the Executive Director to negotiate and execute the necessary documents, including a transfer agreement, for the transfer of three park sites as detailed in the attached exhibits.

FISCAL IMPACT: The transfer agreement acknowledges that Metro Parks' acceptance of the FWDA Parks will result in an increase in Metro Parks' operations and maintenance costs, and states that the additional costs will be funded by the City through the 2016 Interlocal Agreement Relating to Parks and Facility Operations and Maintenance. Additionally, FWDA has transferred \$500,000 to the Greater Tacoma Community Foundation (the "Foundation") for future operations and maintenance in the transferred parks. Any required funds for this acquisition (closing costs) would be provided from the 2014 UTGO Bond Measure Land Acquisition category, and is currently included in the proposed 2020/2021 Capital Budget.

ADDITIONAL INFORMATION: For additional information, please contact Debbie Terwilleger, Director Business Administration and Planning at (253) 305-1086 or debbiet@tacomaparks.com or Mark Roberts, General Counsel at 253-858-8606.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR54-20

AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE THE TRANSFER AGREEMENT FOR FOSS WATERWAY PARKS

WHEREAS, the Metropolitan Park District of Tacoma (“Metro Parks”) was created in 1907 to own and manage park properties and provide recreational opportunities for the public within the City of Tacoma (“the City”) and certain areas of Pierce County; and

WHEREAS, the Foss Waterway Development Authority (FWDA) was established by the City in 1996 to assist in redeveloping certain real property in and along the Foss Waterway, by acquiring, managing and disposing of real property, securing financing, undertaking or providing for redevelopment and entering into agreements with developers to develop projects along the Waterway; and

WHEREAS, beginning in 1997, the City and FWDA executed a series of Operating Agreements to guide the FWDA's work, the final extension of which expires December 31, 2020; and

WHEREAS, the FWDA has successfully designated all public access and parks along the waterway including , performed some park design and development, and initiated fundraising for parks not yet completed; and

WHEREAS, the FWDA was not intended to be a permanent entity, and after more than twenty years and the substantial completion of the FWDA's mission, the FWDA and the City concur that the time is right to conclude the work of the FWDA and transition the park properties to Metro Parks; and

WHEREAS, the FWDA currently owns the Melanie Jan LaPlant Dressel Park, Waterway Park, and the southerly portion of George H. Weyerhaeuser Jr. Park, which are more particularly depicted and legally described in Exhibit A (the “FWDA Parks”); and

WHEREAS, for over fifteen years, FWDA, Metro Parks, and the City have worked together to plan a system of parks and open space along the Thea Foss Waterway. These efforts assumed that Metro Parks would be the ultimate owner of the park properties along the Foss, as long as the properties had been properly remediated and supported by sustainable long-term maintenance and operations funding; and

WHEREAS, FWDA, the City, and Metro Parks find it mutually beneficial and in the public’s best interest to transfer the FWDA Parks to Metro Parks and then to collaborate on the development of the FWDA Parks and funding the operations and maintenance of the Parks; and

WHEREAS, Chapter 39.33 RCW (Intergovernmental Disposition of Property) permits local government units to transfer or exchange title to real property on such terms and conditions as may be mutually agreed upon by the proper authorities of said local government units; and

WHEREAS, Metro Parks’ costs related to the transfer may be funded from the 2014 UTGO Bond Measure for Land Acquisition; now therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that the Executive Director, Shon Sylvia, is authorized to negotiate and execute the necessary documents, including a transfer agreement, for the transfer of the FWDA Parks legally described in Exhibit A to Metro Parks, It is

FURTHER RESOLVED by the Board of Park Commissioners that the Metropolitan Park District of Tacoma hereby accepts the FWDA Parks pursuant to the terms and conditions of the transfer agreement.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on _____, 2020.

ATTEST:

President

Secretary

Clerk

EXHIBIT A
DEPICTION AND LEGAL DESCRIPTION OF FWDA PARKS
MELANIE JAN LAPLANT DRESSEL PARK



Property Name: Melanie Jan LaPlant Dressel Park
Parcel Numbers: 8950001971
Address: 1147 Dock Street
Square Footage: 30,597 SF or .70 acres

Assessor's Legal: Section 04 Township 20 Range 03 Quarter 24 TACOMA TIDELANDS:
TACOMA TIDELANDS S 1/2 L 12, L 13 & 14 & N 1/2 L 15 B 62 SEG G 0662

Site History: Not under the Area Wide Consent Decree. DOE No Further Action Letter applies.
DOE Restrictive Covenants apply; no pile driving in or along shoreline.

WATERWAY PARK



Property Name: Waterway Park
Parcel Numbers: 8950001791 (South Parcel) and 8950001761 (North Parcel)
Address: 2130 & 2110 E. "D" Street
Square Footage: 85,813 SF and 75,000 SF: combined 160,81 SF or 3.69 acres

Assessor's Legal:

8950001791 - Section 04 Township 20 Range 03 Quarter 43 TACOMA TIDELANDS: TACOMA TIDELANDS SE 04 & NE 09 20-03E SEG'D FOR TAX PURPOSES ONLY PER R90962 DESC AS L 13 THRU 23 B 55 TOG/W L 18 THRU 23 B 7119 & TOG/W L 14 THRU 23 B 7120 OF TACOMA LD CO 1ST EXC FOLL DESC PROP: COM SE COR L 23 SD B 7120 TH N ALG E LI SD B 7120 44 FT TH SWLY TO A PT ON S LI L 23 SD B 7120 SD PT 125 FT W OF SE COR L 23 TH E ALG S LI SD L 23 DIST OF 125 FT TO POB EXC THAT POR CYD TO CY OF TACOMA FOR RW PER ETN 4074655 OUT OF 179-0 2071190020, 003-1, 2071200020, 003-1 SEG I-0656CL 04-16-97 DC05/26/06LW

8950001761 - Section 04 Township 20 Range 03 Quarter 43 TACOMA TIDELANDS: TACOMA TIDELANDS SE 04 & NE 09 20-03E L 3 THRU 12 B 55 EXC THAT POR CYD TO CY OF

TACOMA FOR R/W PER ETN 4074656 OUT OF 176-0, 177-0 & 178-0 SEG I0656CL 04/16/97
DC05/26/06LW

Current Use: All of Parcel 8950001791 and most of parcel 8950001761 is leased to Berg Scaffolding by the FWDA. FWDA may use the area waterward of the fence line for public access and human powered watercraft activities.

Berg Lease: Expires April 23, 2021. Rent \$2,785.38 per month plus leasehold excise tax.

Site History: Not under the Area Wide Consent Decree. A Consent Decree with DOE is in force on parcel 8950001761 which is known as the American Plating Site. Remediation has been completed by the FWDA and a site closure will occur with redevelopment of the property as a park.





MEMORANDUM

TO: Board of Park Commissioners

FROM: Shon Sylvia, Executive Director

SUBJECT: **2021-2022 Biennial Budget**

DATE: November 23, 2020

EXECUTIVE SUMMARY: Staff is requesting the Board to review for approval the accompanying resolution, which adopts the 2021-2022 Biennial Operating and Capital Budgets. The District's \$115.5 million proposed operating budget, plus an additional \$49.9 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.

BACKGROUND: Metro Parks faces budget development for the 2021-22 biennium with tremendous uncertainty. The COVID-19 pandemic presents challenges to ensure we provide a safe environment for the community and our staff. The heightened importance of social distancing in gatherings, classes, programming, activities, attractions, and events will dictate the extent of economic impact. As a result, our revenue projection remains cautiously conservative due to these uncertainties.

This resolution supports the 2021-22 Biennial Operating and Capital Budget Book (posted on the MPT website). The budget book is divided into four sections:

- District Overview
- Budget Development
- Agency Budget & Departmental Highlights
- Appendix: support data & glossary of terms

Compared to 2019-2020 budget levels, we are projecting a total operating budget funding shortfall of approximately \$10 million, which equates to about an 8% reduction of total funds. The proposed operating budget for the 2021-2022 biennium is balanced. It is also set to maintain a 7% Fund Balance. The proposed budget will continue to fund key core services at adjusted levels demanded by the community, and also provides incremental level of service adjustments in certain areas of operations to respond to the highest priorities important to the community.

As mentioned in early presentations, MPT will be implementing some key strategic initiatives in the new biennium:

- **Regional Enterprise Fund:** We will be expanding our enterprise funds by running a regional park under an enterprise model by grouping earned revenue and sales tax funds into one business unit. We believe this will promote and maintain long-term financial

sustainability for a governmental entity. Also, as revenues exceeds expenditures, the business unit will be able to reinvest back into the property and operations by addressing preventive maintenance and devote funds to expand marketing, technology and other business support needs in order to maximize its business performance.

- **Shifts in Structure:** MPT will be making some organizational shifts by flattening and repositioning the district to reduce costs and to be more nimble in order to be more responsive:
 - Combining key leadership positions and departments by merging Planning & Development with Business & Innovations into a single department that will now be called Business Administration & Planning.
 - Focusing on Intergovernmental Affairs to lead this initiative and to provide support to JMAC and to rethink and expand public-public partnerships for a better collective impact.
 - Consolidating our resource development program within a non-profit model starting in fiscal year 2021. This is implementing an earlier feasibility study and recommendation provided by Alford Group.

- **Quarterly Adjustments & Review:** As highlighted in the COW meetings and budget hearings, the process has allowed the District to thoughtfully and effectively plan and evaluate the programs and services that will offered in the coming biennium, which will then be revisited and assessed on a quarterly basis. Staff will prepare any board amendments if adjustments are necessary. This will help us redevelop our community-driven, equity-based budget and deploy resources to areas impacted by decades of underinvestment; and identifying programs and services needed to better serve marginalized communities.

The following illustrates our efforts to engage the board, staff and the community as an essential part of our budget development approach:

July 23	Metro Parks Advisory Council - District Update
July 24	Metro Parks All Staff Budget Development Workshop
September 1 - October 31	Online Survey
September 29	Metro Parks Advisory Council - Budget Overview/Outreach & Engagement Plan
October 6	Tacoma Urban League Facilitated Budget Workshop
October 8	Asia Pacific Cultural Center Facilitated Budget Workshop
October 21	Metro Parks All Staff Budget Workshop #2
October 27	Community Budget Workshop
October 27	Tacoma City Council Budget Presentation
November 2	Committee of the Whole -2021-2022 Operating Budget Discussion
November 4	Zoo Trek Authority/Board Joint Meeting -2021-2022 Sales Tax Presentation
November 9	Board Meeting 2021-2022 District Budget Public Hearing #1 First Reading – Property Tax
November 16	Committee of the Whole -Budget Presentation – Business Administration & Planning
November 18	Committee of the Whole -Budget Presentation – Parks & Recreation
November 23	Board Meeting Budget Presentation – ZEED; First Reading – 2021-2022 District Budget; Second Reading – Property Tax
November 30	Public Hearing #2 2021-2022 District Budget
December 14	Board Meeting - Second Reading and Adoption of 2021-22 District Budget

Unless there are unforeseen delays, a final adoption of the budget resolution is scheduled for December 14, 2020.

FISCAL IMPACT: The 2021-2022 Operating Budget for all funds is \$115,500,000 and the Capital Budget is \$49,898,128. The General Fund Operating budget maintains a 7.0% fund balance target that is well within the 5%-10% policy requirement.

ADDITIONAL INFORMATION: For additional information on this resolution, please contact Erwin Vidallon, Chief Financial Officer at 253-305-1081.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR56-20

ADOPTING THE 2021-2022 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 2021-2022 biennium beginning on January 1, 2021 and ending on December 31, 2022; and

WHEREAS, the detail budget is specified in the Executive Director's Recommended 2021-2022 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 and posted online that the Board of Park Commissioners would meet on November 23, 2020 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 26, 2020	Public Hearing on Regular & Excess Property Tax Levies
November 9, 2020	Public Hearing on 2021-2022 Biennial Budget First Reading Regular & Excess Property Tax Levies
November 23, 2020	First Reading on 2021-2022 Biennial Budget Second Reading Regular & Excess Property Tax Levies
November 30, 2020	Public Hearing on 2021-2022 Biennial Budget
December 14, 2020	Second Reading and Adoption of 2021-2022 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 2021-2022 biennial period; now therefore be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that the 2021-2022 Biennial Budget for the period of January 1, 2021 – December 31, 2022 be approved and appropriated as follows:

- Section 1. The required expenditures for departmental needs and operations of Metro Parks Tacoma for the 2021-2022 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 2021-2022 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, 2021 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 _____, 2020.

ATTEST:

President

Secretary

Clerk

METRO PARKS TACOMA
2021-2022 Biennial Budget
Exhibit A to Resolution No. RR56-20

Fund Type	Fund Name	Sources - Revenue	Uses - Expenditures
General Fund			
101	General Fund	\$ 46,284,862	\$ 46,333,947
Debt Service Funds			
263	2012 UTGO	2,397,000	2,397,000
240	2014A UTGO	1,891,050	1,891,050
224	2014B UTGO	5,294,000	5,294,000
264	2015 UTGO	3,797,750	3,797,750
241	2016 UTGO	7,746,900	7,746,900
242	2018 UTGO	5,928,450	5,928,450
	2019 UTGO	1,829,600	1,829,600
Enterprise Funds			
403	Regional Parks	17,666,053	17,666,053
404	Zoological & Environmental Education	51,548,096	51,500,000
	Use of Working Capital / Reserves	-	-
Internal Service Funds			
510	Equipment Rental	504,428	800,000
520	Medical Insurance	9,013,200	9,230,000
530	Property & Liability Insurance	120,000	144,000
	Use of Working Capital / Reserves	537,361	-
Total Operating Budget		\$ 154,558,750	\$ 154,558,750
2021-2022 Capital Budget		49,898,128	49,898,128
Total All Funds		\$ 204,456,878	\$ 204,456,878