



**MINUTES OF REGULAR MEETING  
BOARD OF PARK COMMISSIONERS  
NOVEMBER 8, 2021**

**PRESENT:**

Erik Hanberg, President  
Andrea Smith, Clerk  
Tim Reid  
Aaron Pointer  
Jessie Baines Jr.

**IN THE CHAIR:** Erik Hanberg

**PLACE:** Metro Parks Tacoma Headquarters

**STUDY SESSION Q3 FINANCIAL UPDATE**

Erwin Vidallon began the presentation by stating that the District-wide 3<sup>rd</sup> quarter variance is \$6,185,152 he noted this is an \$832,500 favorable increase compared to 2<sup>nd</sup> quarter results. Mr. Vidallon then reviewed a table that highlighted 3<sup>rd</sup> quarter totals by fund. The general fund variance was reported as \$714,774, regional parks and attraction at \$1,783,912 and ZEED at \$3,686,787.

Mr. Vidallon then reviewed a slide that illuminated total District-wide revenue and expense summary. The Board was reminded that the District's major revenue sources come from the following areas:

- Property tax which continues to be close in line with projections increasing the District's variance by about \$98K compared to 2nd quarter.
- Sales tax which continues to perform strong compared to projections and increasing the District's variance by about \$595K compared to 2nd quarter.
- Earned revenue which, District-wide is in line with projections and showing a positive variance of about \$28K to date.

Mr. Vidallon commented that earnings in property and sales tax represents about 64% of the total favorable variance of \$2.6M compared to year-to-date projections.

It was noted that from an expenditure standpoint, the District continues to realize about a \$3.6M favorable variance to date. Most of the savings were realized in salaries and benefits as the District continues to have challenges in recruitment and continues adjusting staffing needs based on operational and business demands. Staff also stated that planned purchases of supplies and services & charges are due to timing based on programmatic and operational needs.

Detailed tables of Department financials were then reviewed.

Mr. Vidallon commentated that staff approached 2021 cautiously- spending conservatively not knowing how COVID will continue to impact business operations throughout the year. He stated that departments continue to adjust staffing patterns based on programmatic and business demands. Mr. Vidallon highlighted that the District continues to feel the uncertainties of earned revenue due to consumer behaviors and demands, especially as it relates to COVID safety. Moving into 2022 Mr. Vidallon commented that based on what has been learned from 2021 and known operational and business impacts that may occur in 2022, staff will be analyzing and revising revenue and expense forecasts. He noted this may or may not require an official budget adjustment, but will certainly require adjustments within existing approved appropriation.

He further commented that as part of the mid-biennium process, staff will also be assessing the 2021-2022 work plan initiatives based on 2021 activities to determine the need for any reprioritization. Resetting of work plan initiatives will also help to inform necessary adjustments to 2022 spending plan.

Mr. Vidallon stated that 2022 will also be a negotiating year for a new 3-year collective bargaining agreement, and this will also help inform the 2023-24 biennium budget. Staff remarked that both ZEED and Parks and Recreation will continue to develop their respective strategic plans that will help inform the MPT strategic plan, which will require updating during the latter part of 2022. In addition, Mr. Vidallon commented that capital project activities have increased in 2021 and the momentum will continue into 2022.

President Hanberg requested additional information on the funding in the land acquisition fund as well as clarification on the GMPF contributions. He also requested a more detailed presentation in 2002 as it relates to work plan and projected funds and spending levels.

### **REGULAR MEETING**

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

**SPECIAL PRESENTATIONS** None

### **PRESIDENTS REPORT**

President Hanberg commented that he recently toured the proposed loop trail at Point Defiance Park with staff. He noted he was pleased to hear that staff has suggested ways of making trail improvements while lessening the impact to trees and the old growth forest.

### **STANDING COMMITTEE AND COUNCIL REPORTS**

Active Lifestyles & community Wellness Advisory Council

Commissioner Pointer commented that the committee is welcoming two new members who will be formally appointed by the Park Board at the next Board meeting. The committee also received a report on the activities at Meadow Park Golf Course and the efforts underway to promote more diverse participation at the course.

**EXECUTIVE DIRECTOR'S REPORT** None

**COMMUNITY COMMENTS** None

### **MINUTES OF THE OCTOBER 25, 2021 REGULAR BOARD MEETING**

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

### **CONSENT AGENDA**

**RESOLUTION NO. C67-21:** APPROVAL OF WARRANTS CLAIM FUND FOR OCTOBER 2021

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

**PURCHASING RESOLUTIONS** None

**RESOLUTION NO. P68-21: AUTHORIZING PURCHASE OF GOODS AND SERVICES FOR METRO PARKS TACOMA**

1. PACIFIC GOLF & TURF FOR GOLF CARTS IN AN AMOUNT NOT TO EXCEED \$648,500
2. SKYHAWKS SPORTS ACADEMY FOR YOUTH SPORTS CAMPS AND CLINICS CONTRACT AMENDMENT NO.1 IN THE AMOUNT OF \$163,000

Commissioner Pointer moved to adopt the resolution seconded by Commissioner Smith.

Mark Knowlden commented on the success of the golf course over the past 18 months. He stated that the golf carts being ordered will be both gas and electric and are needed to continue to serve the public using the course. Staff noted that at this time gas carts need to part of the fleet as the current infrastructure at the Meadow Park is unable to support an all-electric fleet. Staff stated that the District will receive \$92,720 through a trade-in program for 38 of the old carts.

Commissioner Baines commented that he would also like to see improvements to the club house made in the future.

Commissioner Hanberg commented that he would like the Board to consider adopting a policy that addresses the District's formal position on dealing with climate change and promoting a green agenda.

Mr. Knowlden then stated that this purchasing resolution also authorizes amendment No. 1 to Skyhawks Sports Academy. He noted that amendment is necessary to continue to respond to the increase in demand for various camps and clinics since COVID.

Commissioner Baines commented that he would like to see the District using a local vendor to provide these services. Shon Sylvia commented that this contract helps to support the work of community partners led through the OSTI to provide these services to youth in Tacoma.

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

**PUBLIC WORKS PURCHASING RESOLUTIONS None****SINGLE READING RESOLUTIONS None****SECOND READINGS RESOLUTIONS None****FIRST READING RESOLUTIONS****RESOLUTION NO. RR69-21: AUTHORIZING GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2022**

Commissioner Pointer moved to adopt the resolution seconded by Commissioner Smith.

Staff noted that pursuant to RCW 84.52.020 & 070, this is an annual requirement for governing bodies to certify the preliminary values and levy rates set by their respective county assessor's offices. All taxing Districts receive their respective preliminary levy sometime in mid-

September and taxing districts have until November 30th to certify through a resolution and then return it to the County Assessor-Treasurer's Office by November 30th. Mr. Vidallon explained that final values will be set by the county by the end of December.

A slide illustrating where MPT's major funds come from was reviewed by Mr. Vidallon. He highlighted that the largest funding sources received come from property taxes at about 29%; sales taxes at 20% and earned revenue at 43%. A graph outlining the 2021 property tax distribution by agency / district was reviewed. The graph illuminated that MPT receives approximately \$0.91 for every \$1,000 assessed home value paid by each property owner, which represents about 7% of the total. Of the \$0.91, regular tax levy is approximately \$0.5107 and excess tax levy is about \$0.3973. Mr. Vidallon then explained the IPD factor noting that this is the first year since 2016 that the IPD inflation factor has declined; however, it is still above the 1% inflation mark, which means that local government entities that levy property taxes do not have to be concerned about adopting a separate ordinance and/or resolution for substantial need.

A table giving details of the last ten years of levy rates and amounts was then reviewed. Staff commented that based on information provided by the County Assessor, the projected regular tax levy for 2022 is at \$17,231,948 for MPT and the projected excess tax levy for 2022 is \$14,279,000 based on the District's debt payment schedule. This is about the same level in 2021 but continues to be a lot less compared to previous years due to not issuing any new bonds in 2020 and 2021. Mr. Vidallon followed up by noting that depending on the progress of the capital projects and cash flow needs, the District is anticipating issuing its last remaining bonds of \$34M sometime in late spring of 2022.

Mr. Vidallon stated that staff will be recommending approval of the regular and excess levy tax resolutions by the Board at the November 22nd Board meeting. This action will certify the highest lawful levy allowable and authorizes excess tax levy for District debt service payments of District issued bonds.

Being no additional comments the resolution was moved to second reading on November 22, 2021.

**RESOLUTION NO. RR70-21: AUTHORIZING EXCESS TAX LEVY  
FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND REDEMPTION**

Commissioner Pointer moved to adopt the resolution seconded by Commissioner Smith. Being no additional comments the resolution was moved to second reading on November 22, 2021.

**UNFINISHED BUSINESS** None

**NEW BUSINESS** None

**BOARD COMMENTS**

Commissioner Pointer commented positively on the Dia de Muertos held at the Eastside Community Center.

Commissioner Baines commented that he is inspired by the planning work being done at the trails at Point Defiance Park.

President Hanberg commented that he is disappointed in the lack of amenities at the SERA complex noting that the parking lots are small and don't provide connectivity along Adams St. to the STAR Center.

**ADJOURN**

Being no further business, the meeting was adjourned at 6:30p.m.

**APPROVED:**

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President

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Clerk

Submitted by: Jennifer Bowman, Board Secretary