

**REGULAR PARK BOARD MEETING AND AGENDA
NOVEMBER 8, 2021
5:30 PM STUDY SESSION
6:00 PM REGULAR MEETING**



**This meeting will be held in person
At the Metro Parks Tacoma Headquarters Building
4702 S 19th St.
Tacoma, WA 98405**

Join remotely

Join Zoom Meeting

<https://us06web.zoom.us/j/89302345675>

via telephone :1-253-215-8782

Webinar ID: 893 0234 5675

Park Board meetings have transitioned to a hybrid style meeting. Zoom links and telephone numbers will now be noticed on the first page of the published agenda.

Community comment is encouraged to be submitted in advance of the meeting in written form. Please submit written comments to the Board by 4pm on November 8, 2021 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 4pm on November 8, 2021. In person verbal comments will also be allowed during the meeting.

**METROPOLITAN PARK DISTRICT
OF TACOMA**



AGENDA

NOVEMBER 8, 2021

6:00 P.M.

MPT HEADQUARTERS

4702 S. 19TH ST.

TACOMA, WA 98405

Via Telephone: 1-253-215-8782

Enter Meeting ID: 893 0234 5675

Participant ID: no ID needed just press #

Join Zoom Meeting

<https://us06web.zoom.us/j/89302345675>

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

COMMISSIONERS

ERIK HANBERG, PRESIDENT

ANDREA SMITH, CLERK

AARON POINTER

JESSIE BAINES, JR.

TIM REID

5:30 P.M. **STUDY SESSION** Q3 FINANCIAL UPDATE

6:00 P.M. **CALL TO ORDER**

ROLL CALL

FLAG SALUTE

SPECIAL PRESENTATIONS

PRESIDENT'S REPORT

STANDING COMMITTEE & COMMISSION REPORTS

EXECUTIVE DIRECTOR'S REPORT

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



REGULAR MEETING

COMMUNITY COMMENTS

Verbal comments will be allowed in person during the meeting. Community comment is also encouraged to be submitted in advance of the meeting in written form. Please submit written comments to the Board by 4pm on November 8, 2021 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 4pm on November 8, 2021.

MINUTES

(5-10) MINUTES OF THE OCTOBER 25, 2021 REGULAR BOARD MEETING

CONSENT AGENDA

(11-12) **RESOLUTION NO. C67-21:** APPROVAL OF WARRANTS CLAIM FUND FOR OCTOBER 2021

(Contact: Erwin Vidallon, Chief financial Officer)

REGULAR AGENDA

PURCHASING RESOLUTIONS

(Requiring one reading for adoption)

(13-16) **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

(Contract: Mark Knowlden Interim Director of Operations, Park & Recreation)

2. SKYHAWKS SPORTS ACADEMY FOR YOUTH SPORTS CAMPS AND CLINICS CONTRACT AMENDMENT NO.1 IN THE AMOUNT OF \$163,000

(Contract: Mark Knowlden Interim Director of Operations, Park & Recreation)

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)

FIRST READINGS:

(Requiring two readings for adoption)

(17-20) **RESOLUTION NO. RR69-21:** AUTHORIZING GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2022
(Contact: Erwin Vidallon, Chief Financial Officer)

(21-24) **RESOLUTION NO. RR70-21:** AUTHORIZING EXCESS TAX LEVY FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND REDEMPTION
(Contact: Erwin Vidallon, Chief Financial Officer)

UNFINISHED BUSINESS

NEW BUSINESS

BOARD COMMENTS

ADJOURNMENT

UPCOMING BOARD MEETINGS

November 10, 2021	Capital Improvement Committee	5:00 PM	Remote Meeting
November 15, 2021	Committee of Whole	5:30 PM	District Headquarters
November 22, 2021	Regular Park Board Meeting	6:00 PM	District Headquarters
November 24, 2021	Capital Improvement Committee	5:00 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
OCTOBER 25, 2021**

PRESENT:

Erik Hanberg, President
Andrea Smith, Clerk
Tim Reid
Aaron Pointer

EXCUSED: Jessie Baines Jr.

IN THE CHAIR: Erik Hanberg

PLACE: Metro Parks Tacoma Headquarters

PUBLIC HEARING

GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2022

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

The public hearing was opened at 5:30pm. Chief Financial Officer Erwin Vidallon commented that this will be the first public hearing of the regular and excess property tax and will also serve as property tax refresher. The Board was reminded that this is the time of the year where the County Assessor-Treasurer's Office must determine the property tax base for each taxing district and ensure that the taxing districts' levies are not more than allowed by law. 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.

Mr. Vidallon commented that Metro Parks Tacoma has a maximum regular tax levy rate limit that totals \$0.75 per \$1,000 of assessed value. He continued by explaining that 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. Mr. Vidallon stated that in November 2007, the State Legislature approved legislation that imposed a one percent annual property tax growth limitation, meaning that regardless of assessed valuation growth, property tax revenues (the levies) cannot grow more than the 1% limit on the highest amount of regular property taxes levied to date. Mr. Vidallon also explained that 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 levied to date. Metro Parks has now surpassed the previous highest levy in 2021 to \$17,231,948 in 2022, which is approximately a 2.2% increase. This will now become the New Highest Regular Tax used to establish property tax collection for the ensuing year related to the 1% limit.

Staff also reminded the Board that local taxing districts combined cannot have a tax rate higher than \$5.90 per property. However, this does not include school districts, ports, public utilities, conservation districts, and emergency management service. The \$5.90 only includes senior taxing districts such as the City of Tacoma and Pierce County, and junior taxing districts like Metro Parks, flood control, etc.

It was also explained by Mr. Vidallon that taxing districts with a population of over 10,000, can impose an inflation factor for substantial need. If the Implicit Price Deflator inflation (or IPD) for personal consumption expenditures rate is less than 1%, the taxing district could increase its levy up to the allowable 1% with what we call “A Finding Of Substantial Need” and it’s passed through a second resolution by a super majority vote of the governing body. Metro Parks actually executed this resolution in 2020 when the IPD was at 0.602. Mr. Vidallon then used a graph to give a historical perspective of the IPD for the last ten years.

Property tax distribution for 2021 amongst the taxing authorities in the District was then reviewed. Mr. Vidallon commented that MPT receives approximately \$0.91 for every \$1,000 assessed home value paid by each property owner; of the \$0.91, Regular Tax Levy is approximately \$0.5107 and Excess Tax Levy is about \$0.3973.

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 Board meetings. This action will certify the highest lawful levy allowable and authorizes excess tax levy for District debt service payments of District issued bonds.

Commissioner Hanberg inquired as to the current effective levy rate. Mr. Vidallon commented that current rate is .51 cents.

No public comments were received or made during the hearing.

The hearing was closed at 5:47pm

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.

It was moved and seconded to excuse Commissioner Baines, seconded and passed unanimously.

SPECIAL PRESENTATIONS

Q3 Capital Update

Marty Stump began by commenting that the 2021/2022 Capital Program areas of emphasis include: critical infrastructure projects, continuation of projects in progress, neighborhood and community parks in priority areas, planning projects and leveraged projects. Mr. Stump

commented that projects completed in the Q3 of 2021 were Dickman Mill Headsaw renovation and the NW Trek Wells project.

The Board was then informed of the projects in construction in Q3 as follows:

- Swan Creek Park Phase II Improvements
- Pt. Defiance Park - Owen Beach Improvements
- WW Seymour Conservatory Rehabilitation
- NW Trek Tram Station
- PDZA Walrus Exhibit Glass Replacement
- Browns Pt Playfield Tennis Court Replacement
- Eastside Community Center Close-Out
- City of Tacoma Sidewalk 56th St., People’s Park, Others
- Meadow Park Golf Course – Hole 13 Bridge
- Point Defiance Park Marina – Piling Replacement Project
- Point Defiance Park – Sanitary Sewer Lift Station

Several photos of the projects were then shown including Swan Creek, Owen Beach, Conservatory, Meadow Park Bridge, and NW Trek Tams Station.

Mr. Stump then made note of the projects in preliminary design including the following:

- Gas Station Park Improvements
- TPS Green School Yards-Jennie Reed and Stafford
- Titlow Park North Hidden Beach Planning
- Titlow Park Lagoon Restoration & RR Trestle
- Fort Nisqually Clerks House and Bldg Renovation
- PDZA SPA Tank Improvements
- NWT Animal Ops Freezer and Bldg
- Pt. Defiance Park Loop Trail
- Pt. Defiance Park – Owen Beach Entrance
- Dash Point Pier - Engineering Assessment
- Stewart Heights Pool – Mechanical Systems Renovation
- Playground Safety Surface – McCarver & Wright Park (GMPF)

Mr. Stump then pointed out Gas Station Park will be moving into design phase along with Melanie’s Park. Design renderings were then shown to the Board. He then noted that Owen Beach Entrance Road is currently in permitting will be under construction in Q1 of 2022 and aligns nicely with the improvements already happening at the beach.

Mr. Stump continued the presentation by reporting on the planning projects that occurred in Q3 including the following:

- Portland Ave Park Planning
- PD Park Multi-Modal / Managed Parking
- Outreach and Engagement Planning
- Sustainability Planning
- Asset Management
- Infrastructure Project Planning
- Partnership Projects

Commissioner Hanberg encouraged staff to plan with the School District for work being done at Lincoln Park to address the fence between the bowl and rest of the park and connect the two trail systems.

A partial list of upcoming projects in 2002 was then shared with the Board, projects include:

- Ryan’s, Cloverdale & Oakland Madrone Park Improvements
- STAR Center Playground Safety Surface
- Safe Routes to Parks Projects (Alling, Peck, & Others)
- Pt. Defiance Park Planning Continuation
- Dash Pt. Park and Pier Planning / Engineering
- Major Maintenance Program Continuation
 - Electric Car Recharge Stations
 - Point Defiance Park Rose Arbor
 - Point Defiance Park Traffic Safety Barriers
- District Wide Level of Service Analysis
 - Outdoor Fitness Equipment, Skate, Pickleball, etc

PRESIDENTS REPORT

President Hanberg commented on the recent visit from Governor Inslee at Dune Peninsula and Eastside Community Center.

STANDING COMMITTEE AND COUNCIL REPORTS

Joint Municipal Action Committee

Commissioner Smith commented that Summit of 60 event was held by JMAC. Discussion at the summit centered on moving forward together on priority issues as the community begins to come out of the pandemic. The report will be made available to the public.

Cultural & Heritage Advisory Council

Commissioner Smith commented that the Cultural & Heritage Advisory Council met last week. The council talked about the Billy Ray statue unveiling at ESCC, and they received a COT public art update including types of artwork being considered for Melanie’s Park.

Greater Metro Parks Foundation

Commissioner Smith commented that she met with the GMPF Board last week. The meeting including information about funds being raised for the Conservatory vivarium.

Nature & Environment Advisory Council

Commissioner Reid commented that the council met on October 16th. The meeting served as an open house for perspective new members. At the meeting staff gave an overview of the District, the Nature Center and role of the council. Next month the council will address their work plan for the next year.

EXECUTIVE DIRECTOR’S REPORT

Executive Director Shon Sylvia commented on the following:

- October 27th CIC meeting is canceled
- The following new employees were introduced: Amber Leuenberger and Jenna Richardson

COMMUNITY COMMENTS None

MINUTES OF THE OCTOBER 11, 2021 REGULAR BOARD MEETING

Commissioner Pointer moved to adopt the minutes as presented; seconded by Commissioner Smith and passed on a vote of 4-0 (Commissioner Baines being excused).

CONSENT AGENDA None

PURCHASING RESOLUTIONS None

PUBLIC WORKS PURCHASING RESOLUTIONS

RESOLUTION NO. PW66-21 GAS STATION PARK CONTRACT AMENDMENT NO. 1 FOR MACKAY & SPOSITO

Commissioner Pointer moved adoption the resolution; seconded by Commissioner Smith.

Debbie Terwilleger commented that this contract amendment was reviewed by the CIC on October 13th. Ms. Terwilleger gave an overview of the chronology of how this project. Ms. Terwilleger noted the District identified a gap in its ten-minute walk to a park standard in this part of town. Working with the City of Tacoma, the District sought to bring ownership of this parcel to address a valuable neighborhood park. In September of 2019 a community process with undertaken with MacKay & Sposito. She noted that the project was placed on hold during COVID but fundraising continued. The Board was informed that a Department of Commerce Grant for \$504, 000 has been secured as well as \$320,000 in funding from the City of Tacoma. This amendment will continue work through construction.

Ms. Terwilleger commented that the City Council will take action tomorrow evening to quit claim the property to the Park District. The intent is to have the Board accept the quitclaim in November.

President Hanberg also directed staff to reach out to the community regarding the possible renaming of this park in honor of a person of color.

Being no additional comments, the question was called, and the resolution passed on a vote of 4-0 (Commissioner Baines being excused).

SINGLE READING RESOLUTIONS None

SECOND READINGS RESOLUTIONS None

FIRST READING RESOLUTIONS None

UNFINISHED BUSINESS None

NEW BUSINESS None

BOARD COMMENTS

Commissioner Smith commented on Points NE Historical Society's recent celebration of the improvements made to the Browns Point Light House. Commissioner Smith pointed out that all funds for the project were raised solely by the society. The event marked the 35th Anniversary of the society.

Commissioner Reid congratulated Commissioner Hanberg on the Dune Point Peninsula video. Commissioner Hanberg recognized the staff that put together the documentary.

Commissioner Smith recognized center supervisor Antonio Macklemore for the role he played at the Billy Ray Statue event at the Eastside Community Center on Saturday.

ADJOURN

Being no further business, the meeting was adjourned at 6:40p.m.

APPROVED:

President

Clerk

Submitted by: Jennifer Bowman, Board Secretary

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. C67-21

APPROVAL OF WARRANTS CLAIM FUND FOR OCTOBER 2021

WHEREAS, the Board of Park Commissioners approved, appropriated and adopted the 2021-2022 Biennial Budget in Resolution No. RR56-20, dated December 14, 2020, to meet public expenses, bond retirement, interest and operational expenses for the biennium ending December 31, 2022: and

WHEREAS, the Board of Park Commissioners has authorized the Executive Director to establish procedures to meet the fiscal year public debt, to maintain accountable records of all transactions, and to provide certification that labor and debt claims have been met; now, therefore, be it.

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that the warrants issued to meet obligations in the Warrants Claim Fund and the Disbursements by Funds in the amounts and for the period indicated on Attachment "A" have been audited and certified by the auditing officer as required by RCW.42.24.080 and those expense reimbursement claims certified as required by RCW 42.24.090, be approved for payment.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on _____, 2021.

ATTEST:

President

Secretary

Clerk

BLANKET CERTIFICATION AND WARRANT APPROVAL FORM

AUDITOR'S CERTIFICATION

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, or the labor performed as described herein, and that the claim is a just, due and unpaid obligation against the Metropolitan Park District of Tacoma, and that I am authorized to authenticate and certify to said claim.

FOR THE PERIOD STARTING OCTOBER 1, 2021 AND ENDING OCTOBER 31, 2021.

WARRANTS CLAIM FUND

ACCOUNTS PAYABLE CLAIMS FUND:

Warrant Serial Numbers 335196 to 335457 AMOUNT: \$7,280,970.60

PAYROLL CLAIMS FUND:

Warrant Serial Numbers 054067 to 054167 AMOUNT: \$63,649.28

(Most employees receive payment through direct deposit advice, which are paid to the bank through the Accounts Payable Claims Fund.)

TOTAL \$7,344,619.88



Finance and Accounting Auditing Officer
Metropolitan Park District of Tacoma

Warrant summary reports are available with the board secretary.

- Detail reports and claim vouchers are available in the Finance and Administrative Services Office.



MEMORANDUM

TO: Board of Park Commissioners
THROUGH: Shon Sylvia, Executive Director
FROM: Mark Knowlden, Interim of Operations for Parks and Recreation
SUBJECT: **Purchasing Resolution**
DATE: November 3, 2021

EXECUTIVE SUMMARY: This resolution authorizes the Executive Director to enter into the necessary agreements for the purchase and acquisition of the goods and services detailed in Exhibit A to the Resolution and in the supporting information below.

Proposed goods and services for purchase and/or acquisition:

<u>Item Number</u>	<u>Proposed Vendor</u>	<u>Proposed Purchase</u>	<u>Price</u>
1.	Pacific Golf & Turf	80 Golf Carts (50 Electric & 30 Gas)	Not to exceed \$648,500.00 (No WSST, End Use Resale)
2.	Skyhawks Sports Academy	Youth Sports Camps and Clinics	Contract Amendment No. in the amount of \$163,000.00

Item No. 1

VENDOR	Pacific Golf & Turf
GOODS OR SERVICES	50 Electric Golf Carts, 30 Gas Golf Carts
PRICE	Not to exceed \$648,500
SOURCE OF FUNDING	Vehicle & Equipment Replacement Funds
CONTACT	Mark Knowlden- (253)255-2487

BACKGROUND: This purchase for new equipment will add, replace, and improve ageing equipment as identified on the Vehicle and Equipment List. The purchases will be governed by the established criteria from the Fleet Management Plan. The 80 rental golf carts both gas and electric, will support maintenance and daily operations at Meadow Park Golf Course and are being purchased using the Washington State contract #05218. We will be utilizing the trade-in program for 38 Golf Carts and will receive \$92,720.00 that will help reduce the overall price; a surplus resolution will be brought forward for Board consideration after 1st of the year.

FISCAL IMPACT: Funding for the above purchases will come from the Vehicle & Equipment Replacement Fund. It is anticipated that up to \$648,500 will be used to purchase the vehicles listed above, the \$648,500 does not include the trade-in allowance. Meadow Park Golf Course will make annual payments estimated to be \$142,670 over a five-year term.

ADDITIONAL INFORMATION: For additional information, please contact Mark Knowlden, Interim Director of Operations for Parks & Recreation at (253) 255-2487 or mark.knowlden@tacomaparks.com or Joe Brady, Deputy Director of Parks & Recreation at (253) 305-1014 or Joeb@tacomaparks.com

Item No. 2

VENDOR	Skyhawks Sports Academy
GOODS OR SERVICES	Youth Sports Camps and Clinics
PRICE	\$163,000.00
SOURCE OF FUNDING	2021 Parks and Recreation Operating Budget – Kids Need Play agreement with Pierce County
CONTACT	Mark Knowlden- (253)255-2487

BACKGROUND: This resolution authorizes contract amendment No. 1 to Skyhawks Sports Academy in the amount of \$163,000. Bringing the total contract total to \$193,000. Skyhawks has worked with Metro Parks since 2010 offering various sports camps and clinics. In March 2021 the District entered into a contract with Skyhawks to provide camps in the upcoming summer. When the contract was written, demand for camps was uncertain due to COVID concerns, so the amount was set at \$30,000. Metro Parks later partnered with Pierce County to offer discounts on summer programming through the Kids Need Play agreement funded with American Rescue Plan Act (APRA) dollars. With this new development registrations exceeded expectations, and the number of camps and cost exceeded the original Skyhawks contract amount. Staff efforts focused on creating additional programming and ensuring camps and locations were set and following the current COVID standards so all participants were safe. Ultimately Skyhawks camps served over 1,480 participants in 87 offerings, resulting in the need for a contract amount of \$193,000. We have received the reimbursement from Pierce County for the Kids Need Play summer programming, including the Skyhawks camps.

FISCAL IMPACT: This purchase is being funded through the 2021 Parks and Recreation Operating Budget.

ADDITIONAL INFORMATION: For additional information, please contact Mark Knowlden, Interim Director of Operations for Parks & Recreation at (253) 255-2487 or mark.knowlden@tacomaparks.com or Hollie Rogge, Deputy Director of Parks & Recreation at (253) 305-1076 or hollie.rogge@tacomaparks.com

METROPOLITAN PARK DISTRICT OF TACOMA

PURCHASING RESOLUTION NO. P68-21

**AUTHORIZING PURCHASE OF
GOODS AND SERVICES FOR METRO PARKS TACOMA**

WHEREAS, the Board of Park Commissioners have established polices governing the purchase of good and services for Metro Parks Tacoma through the adoption of Resolution No. RR21-15, Authorizing Amendment of Purchasing Policy for Metropolitan Parks District of Tacoma; and

WHEREAS, the Board of Park Commissioners through the adoption of Resolution No. R51-02, Adopting Board Policies and Procedures, authorized the use of a Purchasing Resolution for consolidation of all purchases seeking approval by the Board of Park Commissioners; and

WHEREAS, Metro Parks staff recommends the Board of Park Commissioners authorize the purchase of goods and services detailed below; now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma to authorize the Executive Director to enter into the necessary agreements to purchase or acquire the following goods and services as detailed in Exhibit A to this resolution.

The foregoing resolution was adopted by the Board of Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on _____, 2021.

ATTEST:

President

Secretary

Clerk

Exhibit A
to
Purchasing Resolution No. P68-21

Item No. 1

VENDOR	Pacific Golf & Turf
GOODS OR SERVICES	50 Electric Golf Carts, 30 Gas Golf Carts
PRICE	Not to exceed \$648,500.00
SOURCE OF FUNDING	Vehicle & Equipment Replacement Funds
CONTACT	Mark Knowlden- (253) 255-2487

Item. No 2

VENDOR	Skyhawks Sports Academy
GOODS OR SERVICES	Youth Sports Camps and Clinics
PRICE	\$163,000.00 - Parks and Recreation
SOURCE OF FUNDING	2021 Parks and Recreation Operating Budget – Kids Need Play agreement with Pierce County
CONTACT	Mark Knowlden- (253) 255-2487



MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Erwin Vidallon, Chief Financial and Administrative Officer

SUBJECT: **Authorizing 2021 General Tax Levy of Regular Property Tax for Collection in 2022**

DATE: November 3, 2021

EXECUTIVE SUMMARY: This resolution establishes the 2021 levy of regular property tax for Metro Parks that will be collected during 2022.

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 eight years of increasing assessed valuations since 2014, Metro Parks has now surpassed the previous highest levy in 2021 to \$17,231,948.03 in 2022.

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

<u>Collection Year</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Assessed Value	\$ 16,335,169,585	\$ 16,935,340,498	\$ 18,254,065,447	\$ 19,407,365,221	\$ 21,207,605,958
Percent Change	-9.33%	3.67%	7.79%	6.32%	9.28%
Levy Rate	\$ 0.7500	\$ 0.7500	\$ 0.7500	\$ 0.7500	\$ 0.7073
Tax Collection	\$ 12,251,377	\$ 12,701,505	\$ 13,690,549	\$ 14,555,524	\$ 14,999,274

<u>Collection Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Assessed Value	\$ 23,662,776,999	\$ 27,079,667,861	\$ 30,330,574,762	\$ 33,024,517,373	\$ 37,871,407,237
Percent Change	11.58%	14.44%	12.00%	8.88%	14.68%
Levy Rate	\$ 0.6533	\$ 0.5892	\$ 0.5426	\$ 0.5107	\$ 0.4550
Tax Collection	\$ 15,459,636	\$ 15,954,897	\$ 16,455,929	\$ 16,866,743	\$ 17,231,948

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 \$17,231,948 which is an increase of 2.1652 percent over 2021.

ADDITIONAL INFORMATION: If you have any questions before the Board meeting, please contact Erwin Vidallon at 253-305-1081 or erwinv@tacomaparks.com

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR69-21

**AUTHORIZING 2021 GENERAL TAX LEVY
OF REGULAR PROPERTY TAX FOR COLLECTION IN 2022**

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 \$16,866,742.87; 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 2022 tax year.

The dollar amount of the increase from the previous year shall be \$365,205.16, which is a percentage increase of 2.1652 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 _____, 2021.

ATTEST:

President

Secretary

Clerk





MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Erwin Vidallon, Chief Financial and Administrative Officer

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

DATE: November 3, 2021

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 2021 for collection in 2022.

Unlike regular property taxes where the Board certifies 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 based on district's debt service payment schedule 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 payment schedule 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 2021 for collection in 2022 for the following principal and interest payments associated with the referenced bonds:

Issue	Principal & Interest Due in 2022	Total Tax Collection Required in 2022	Assessed Value for Excess Levy for Bonds	Estimated Levy Rate for Bond Debt Service
2012 Refunding UTGO	\$ 1,210,900	\$ 1,217,000	\$37,587,360,803	0.0324
2014 UTGO A	\$ 936,125	\$ 953,000	\$37,587,360,803	0.0254
2014 UTGO B	\$ 2,702,500	\$ 2,714,000	\$37,587,360,803	0.0722
2015 Refunding UTGO	\$ 1,933,750	\$ 1,948,000	\$37,587,360,803	0.0518
2016 UTGO	\$ 3,834,650	\$ 3,790,000	\$37,587,360,803	0.1008
2018 UTGO	\$ 3,048,100	\$ 2,896,000	\$37,587,360,803	0.0770
2019 Refunding UTGO	\$ 914,800	\$ 761,000	\$37,587,360,803	0.0202
Total	\$ 14,580,825	\$ 14,279,000		0.3799

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 at 253-305-1081 or erwinv@tacomaparks.com

**METROPOLITAN PARK DISTRICT OF TACOMA
SUBSTITUTE RESOLUTION NO. RR 70-21**

**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 2021 excess property tax levy for collection in 2022 is as follows, based on property values provided by the Pierce County Assessor-Treasurer:

2012 UTGO Refunding	\$1,217,000
2014 UTGO A	\$953,000
2014 UTGO B	\$2,714,000
2015 UTGO Refunding	\$1,948,000
2016 UTGO	\$3,790,000
2018 UTGO	\$2,896,000
2019 UTGO Refunding	\$761,000
TOTAL	\$14,279,000

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 _____, 2021.

ATTEST:

President

Secretary

Clerk