

**METROPOLITAN PARK DISTRICT
OF TACOMA**



AGENDA

**December 12, 2022
6:00 P.M.
Metro Parks Headquarters
4702 S 19th St.
Tacoma, WA 98405**

Or

Join Remotely
Via Telephone: 1-253-215-8782
Enter Meeting ID: 870 7482 9722
Participant ID: no ID needed just press #

Join Zoom Meeting

<https://us06web.zoom.us/j/87074829722>

MEETINGS ARE RECORDED
AND MAY BE HEARD UPON REQUEST

COMMISSIONERS

ANDREA SMITH, PRESIDENT

AARON POINTER, CLERK

TIM REID

ROSIE AYALA

MICHAEL LIANG

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

ROLL CALL

FLAG SALUTE

SPECIAL PRESENTATIONS

PRESIDENT'S REPORT

STANDING COMMITTEE & COMMISSION REPORTS

NOMINATIONS FOR 2023 BOARD OFFICERS

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

Community comment is encouraged to be submitted in advance of the meeting in written form. Please submit written comments to the Board by 4 p.m. on December 12, 2022 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 4 p.m. on December 12, 2022. Verbal comments will also be allowed during the meeting both in-person and remotely. 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 28, 2022 REGULAR BOARD MEETING
- (13-16) MINUTES OF THE DECEMBER 5, 2022 PUBLIC HEARING #2 OF THE 2023- 2024 BIENNIAL BUDGET

CONSENT AGENDA

- (17-18) **RESOLUTION NO. C106-22:** APPROVAL OF WARRANTS CLAIM FUND FOR NOVEMBER 2022
(Contact: Debbie Russell, Director of Business Administration & Planning)

REGULAR AGENDA

PURCHASING RESOLUTIONS

(Requiring one reading for adoption)

- (19-30) **RESOLUTION NO. P107-22:** AUTHORIZING PURCHASE OF GOODS AND SERVICES FOR METRO PARKS TACOMA
 1. UNITED SITE SERVICES OF NEVADA, INC. FOR PORTABLE TOILETS AND HAND WASHING STATIONS IN THE AMOUNT OF \$90,000.00 INCLUDING WSST
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)
 2. ASSOCIATED PETROLEUM PRODUCT INC. FOR BULK FUEL (RESALE AND OPERATING) IN THE AMOUNT OF \$250,000.00 INCLUDING WSST
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)
 3. PETRO CARD FOR BULK FUEL (OPERATING) IN THE AMOUNT OF \$135,000.00 INCLUDING WSST
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)
 4. WEX FUEL FOR BULK FUEL (OPERATING) IN THE AMOUNT OF \$80,000.00 INCLUDING WSST
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)
 5. DELL MARKETING LP FOR LAPTOPS AND DESKTOP COMPUTERS IN THE AMOUNT OF 105,000.00 INCLUDING WSST
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)

6. GREEN EARTHWORKS CONSTRUCTION FOR TRANSIENT CAMP REMEDIATION CLEANUP IN THE AMOUNT OF \$120,000.00 INCLUDING WSST
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)
7. MACDONALD-MILLER FACILITY SOLUTIONS INC. FOR REPAIR AND MAINTENANCE ON BOILERS AND HVAC UNITS IN THE AMOUNT OF \$600,000.00 INCLUDING WSST
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)
8. CENTRAL NEBRASKA PACKING FOR ANIMAL FOOD IN THE AMOUNT OF \$145,000.00 INCLUDING WSST
(Contact: Alan Varsik, Director of Zoological & Environmental Education)
9. MILLIKEN MEAT FOR CARNIVORE DIET IN THE AMOUNT OF \$170,000 INCLUDING WSST
(Contact: Alan Varsik, Director of Zoological & Environmental Education)
10. LAND O’LAKES PURINA FOR ANIMAL FEED IN THE AMOUNT OF \$400,000 INCLUDING WSST
(Contact: Alan Varsik, Director of Zoological & Environmental Education)
11. GATEWAY TICKETING SYSTEMS FOR POINT OF SALE MAINTENANCE, SUPPORT AND ENHANCEMENTS IN THE AMOUNT OF \$195,000.00 INCLUDING WSST
(Contact: Alan Varsik, Director of Zoological & Environmental Education)

PUBLIC WORKS PURCHASING RESOLUTIONS

(Requiring one reading for adoption)

SINGLE READING RESOLUTIONS

(Requiring one reading for adoption)

- (29-36) **RESOLUTION NO. R108-22:** ADOPTING THE 2023 STATE & FEDERAL LEGISLATIVE AGENDAS FOR THE METROPOLITAN PARK DISTRICT OF TACOMA
(Contact: Hunter George, Policy & Government Relations Officer)

SECOND READING RESOLUTIONS

(Requiring two readings for adoption)

- (37-44) **RESOLUTION NO. RR103-22:** ADOPTING A DISTRICT ILLICIT DISCHARGE DETECTION AND ELIMINATION (IDDE) POLICY
(Contact: Debbie Russell, Director of Business Administration & Planning)
- (45-58) **RESOLUTION NO. RR104-22:** ADOPTING REVISIONS TO THE COMPREHENSIVE FINANCIAL MANAGEMENT POLICY 100.011
(Contact: Debbie Russell, Director of Business Administration & Planning)
- (59-66) **RESOLUTION NO. RR105-22:** ADOPTING THE 2023-2024 BIENNIAL BUDGET
(Contact: Debbie Russell, Director of Business Administration & Planning)

FIRST READINGS:

(Requiring two readings for adoption)

UNFINISHED BUSINESS

NEW BUSINESS

BOARD COMMENTS

ADJOURNMENT

UPCOMING BOARD MEETINGS

December 14, 2022	Capital Improvement Committee	5:00 PM	District Headquarters
December 26, 2022	Regular Park Board Meeting	canceled	
January 9, 2023	Regular Park Board Meeting	6:00 PM	District Headquarters
January 11, 2023	Capital Improvement Committee	5:00 PM	District Headquarters

*Remote Option 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 28, 2022**

PRESENT: Andrea Smith, President
Aaron Pointer, Clerk
Tim Reid
Rosie Ayala
Michael Liang

IN THE CHAIR: Andrea Smith

PLACE: MPT Headquarters, 4702 S. 19th St. Tacoma, WA

STUDY SESSION

2023-24 ZOOLOGICAL & ENVIRONMENTAL EDUCATION DEPARTMENT BUDGET & WORKPLAN

Staff opened the presentation by commenting on the presentation agenda. Staff then reminded the Board of the organizational Structure of the District. A full-time career summary for ZEED was then discussed, with staff highlighting that the net change in ZEED compared to 21/22 is a 6% increase.

Tania Wink commented that the proposed ZEED budget is \$65.3M and will be supporting work at the Zoo and Aquarium & Northwest Trek, community parks & programs, and administrative & business services. A financial table detailing revenues and expenses for the department was reviewed.

Alan Varsik then commented that the core services being supported by the budget are as follows:

- Prioritize relationships with all communities by growing our partnerships, creating meaningful connections, and actively reducing barriers to access.
- Recognize our environmental impact and the ways in which we are interdependent with the environment and our communities.
- Engage people in the care and protection of nature by taking a collaborative approach to identifying and addressing the challenges facing Wild Life and their ecosystems, both in expert human care and the wild.
- Building a strong team and positive, trusting relationships. Investing in each other by developing the team, attracting diverse talent, supporting kindness and compassion, fostering open and safe communication, and cultivating our shared values to encourage the journey and inspire hope.

Mr. Varsik then commented on how the ZEED workplan strategies will support the District's Pillars of Sustainability as follows:

People: Pillar of Social Sustainability

- Enhance relationships
ZEED has a broad spectrum of current relations with local, regional, national, and international organizations. ZEED will increase focus on establishing community-based conservation relationships, leveraging our place-based theming.
- Improve access
ZEED will continue to refine its popular Wild Access program and other initiatives that advance financial accessibility. The developing facility plan and future spaces will have an increased focus on physical accessibility.

Conservation: The Environmental Pillar of Sustainability

- Build Empathy
Building empathy for animals and nature remains a key outcome of the ZEED mission. Continued evolution of programs, such as Wildlife Champions and Online Wildlife Academy, are essential to success.
- Evolve our Conservation Culture
ZEED will continue to build upon momentum to achieve a common mission. Examples include the development of a ZEED-level conservation plan that synergizes the work of both Point Defiance Zoo and Northwest Trek.
- Tell the story (Guest Experience)
The all-new electric trams will make their debut providing an improved experience in the Free-Roaming Area, at Northwest Trek, while highlighting a message of empathy and stewardship. The South Pacific Aquarium will re-open with new stories and experiences.

Financial: The Economic Pillar of Sustainability

- Continue adaptive and proactive business planning
Continue effectively responding to an increasing number of variables that contribute to our financial viability
- Embed ZEED strategic plan
Over the past biennium staff has developed the framework for the strategic plan. Bringing the plan to life will require a new level of co-designing with our community and partners

Sarah Oliver, Deputy Director of Point Defiance Zoo & Aquarium commented on the following work plan items for the zoo in 23/24:

- AZA Accreditation: PDZA will present constantly evolving animal care, operations, facility, and programming for Accreditation by the Association of Zoos and Aquariums.
- Facilities Plan: Updated Capital Facilities Plan that supports excellence in animal welfare, invests in population viability for animals in human care, and is adaptable to different species and situations over time.
- Polar Bear Exhibit enhancements
- Completion of South Pacific Aquarium renovation
- Plans for transformation of current Elephant Barn/Yard and North Pacific Aquarium sites

- Furthering JEDAI Goals: PDZA will invest in the growth and development of all team members through improved onboarding and staff training/professional development for all staff, as well as meaningful participation in core strategic initiatives

Rick Dietz, Deputy Director of NW Trek highlighted the following work plan initiatives for Trek in 23/24:

- Enhance the centerpiece of Trek, the Free Roaming Area experience, with the debut of the all-new electric trams and tour station
- Implement initiatives that enhance ZEED career accessibility, specifically within the animal care profession
- Identify new potential initiatives that support the mission and contribute to the conservation of local Wild Life.
- Continue to expand and enhance the highly successful Online Wildlife Academy

Commissioner Pointer asks if the new proposed airport would affect Trek. Mr. Varsik stated he has staff researching the many impacts of the proposed airport to animals and the area.

Commissioner Liang commented that he is interested in learning more about the metrics related to the workplan initiatives that were discussed.

REGULAR MEETING

The regular meeting of the Metropolitan Park District Board of Park Commissioners was called to order by President Smith at 6:00p.m. President Smith read a land acknowledgement.

SPECIAL PRESENTATIONS

PROCLAMATION IN HONOR OF NATIONAL AMERICAN HERITAGE MONTH

Following a brief introduction by Debbie Russell, Commissioner Ayala read the proclamation recognizing November 2002 as Native American Heritage Month.

PRESIDENT'S REPORT

President Smith thanked staff for the Budget presentations over the past couple of months.

STANDING COMMITTEE AND COUNCIL REPORTS

Active Lifestyle & community Wellness Advisory Council

Commissioner Pointer commented that at the council's November meeting members discussed site visits for 2023, pickle ball interest in the community, as well as plans for a holiday get together. Commissioner Pointer reminded the members of the upcoming opportunities to participate in the budget process.

Joint Municipal Action Committee

President Smith commented that the committee met on November 18th. The agenda included a discussion about agency legislative agenda items. The next meeting is scheduled for December 9th at 8:30am in-person at the STAR Center and will be an expanded JMAC meeting to include elected from all represented agencies as well as Summit of 60 participants.

EXECUTIVE DIRECTOR’S REPORT

Executive Director Shon Sylvia commented on the following:

- Public Hearing #2 for the 2023-2024 District Budget is scheduled for December 5th at noon
- The CIC meeting scheduled for November 30th is canceled
- The Board was reminded of the emergency declaration memo they received on November 21st. Debbie Russell was introduced to provide additional details. Ms. Russell commented that the District requested the declaration to expedite its permit application to the Washington State Department of Archeology and Historic Preservation related to the Point Defiance Park Loop Trail Project. She indicated that the application was triggered by old railroad trolley parts unexpectedly discovered during excavation that may have some historical value. Construction was able to resume today.
- Meadow Parks Golf Pro, Erik Haag has been named PGA Professional of the Year by the Western Washington Chapter

COMMUNITY COMMENTS

Joshua Drye submitted a written comment requesting that the District consider building a dog park next to the community garden at Franklin Park.

MINUTES OF THE NOVEMBER 14, 2022 REGULAR BOARD MEETING

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

CONSENT AGENDA

RESOLUTION NO. C100-22: REVISING DECEMBER 2022 MEETING SCHEDULE FOR THE BOARD OF PARK COMMISSIONERS

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

President Smith noted that the December 26, 2022 Park Board meeting will be canceled.

SINGLE READING RESOLUTIONS None

PURCHASING RESOLUTIONS

RESOLUTION NO. P101-22: AUTHORIZING PURCHASE OF GOODS & SERVICES FOR METRO PARKS TACOMA

1. ASSOCIATED PETROLEUM PRODUCTS INC. FOR BULK FUEL CHANGE ORDER IN THE AMOUNT OF \$30,000
2. R&D SUPPLY FOR CUSTODIAL SUPPLIES CHANGE ORDER IN THE AMOUNT OF \$15,000

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

Hollie Rogge indicated that both items are change orders and are requested to cover remaining costs that increased for these services for 2022.

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

PUBLIC WORKS PURCHASING RESOLUTIONS

RESOLUTION NO. PW102-22: POINT DEFIANCE MARINA COMPLEX BOATHOUSE BUILDINGS UTILITY & FACILITY REPAIRS – WESTMARK CONSTRUCTION CHANGE ORDER #2

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

Debbie Russell commented that this change order is being requested as it was discovered that excessive deterioration had occurred in some utilities, portions of Anthony's building and main structural members of the boathouse deck. Ms. Russell noted that this change order was discussed at the last CIC meeting.

Commissioner Liang asked about the completion date of the project. Project Manager, Roger Stanton commented that weather permitting the project is scheduled to be finished by the end of 2022.

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

SECOND READINGS RESOLUTIONS

SUBSTITUTE RESOLUTION NO. RR98-22: AUTHORIZING GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2023

Commissioner Pointer moved to adopt the substitute resolution; seconded by Commissioner Ayala.

Tania Wink indicated that the table in the Board memo has been updated noting the percent change in assessed value when compared to previous year is 17.4% for 2023. She noted that the County has adjusted their assessed property tax values and the total tax collection percentage increase is 93% compared to 2022.

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

RESOLUTION NO. RR99-22: AUTHORIZING EXCESS TAX LEVY FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND REDEMPTION

This resolution was moved and seconded at the November 14, 2022 Regular Board Meeting.

Tania Wink commented that the table in the Board memo has been updated to reflect the correct tax collection year and the totals reflect what is to be collected in 2023.

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

FIRST READING RESOLUTIONS

RESOLUTION NO. RR103-22: ADOPTING A DISTRICT ILLICIT DISCHARGE DETECTION AND ELIMINATION (IDDE) POLICY

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

Ms. Russell commented that this policy has been discussed with the Board at the October 24, 2022 Regular Board meeting and November 7, 2022 COW meeting.

Ms. Russell commented that the proposed policy is a requirement of Washington State Department of Ecology's NPDES Permit, as part of the District's Stormwater Management Program. Staff noted that MPT is a Secondary Permittee under the Permit with independent responsibility for discharges from small municipal separate storm sewers contained on its property. As a Secondary Permittee, MPT is required to provide its own plans including public education and outreach, public involvement and participation, illicit discharge detection and elimination, construction site runoff controls, good housekeeping, and source control requirements for operations and maintenance activities.

Commissioner Ayala inquired as to the fiscal impact of the policy. Staff noted that educational requirements of the policy will be incorporated into District educational programming.

Being no additional comments, the resolution was moved to second reading at the December 12th Regular Board Meeting.

RESOLUTION NO. RR104-22: ADOPTING REVISIONS TO THE COMPREHENSIVE FINANCIAL MANAGEMENT POLICY 100.011

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

Ms. Russell commented that this policy has been discussed with the Board at the October 24, 2022 Regular Board meeting and November 7, 2022 COW meeting.

Ms. Russell commented that the proposed revisions to this policy are in section X and help to strengthen the District's financial reporting.

Commissioner Reid noted that staff will monitor the procedures that support this policy.

President Smith requested that the staff consider a future statement in policy indicating that it has been reviewed for equity.

Being no additional comments, the resolution was moved to second reading at the December 12th Regular Board Meeting.

RESOLUTION NO. RR105-22: ADOPTING THE 2023-2024 BIENNIAL BUDGET

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

Shon Sylvia began by noting the District areas of focus for 2023-2024 as: Investing in our People, Urban Forestry & Wildlife Management, Safety & Park Ranger, Adaptive Recreation, Community Gathering & Social Services, Conservation & Preservation, and Comprehensive City-wide Parks Planning.

Staff then reminded the Board of the in-person and on-line budget input opportunities that began in April and will continue through December.

After reviewing the District’s organizational chart, CFAO Tania Wink reviewed the revenue driver for 23/24 including property tax, sales tax, the City of Tacoma contract and earned revenues. Ms. Wink also reviewed a table noting the expenditures assumptions for the 23/24 biennium including details related of salaries and benefits, general inflation, property & liability insurance and general fund balance. A personnel summary table was then explained noting at net increase of 11% over the 21/22 budget. Ms. Wink also briefly highlighted the 6-year financial revenue forecast for the District’s general fund and enterprise funds.

Ms. Wink the present information related to the proposed 23/24 enterprise fund operating budget including source of revenue and uses. Regional Parks enterprise funds was noted to have proposed revenues of \$26.1M and expenditures of \$26.4M. Ms. Wink commented that ZEED is projecting total revenues of \$65.3M and expenditures of \$65.3M.

Ms. Wink then reviewed the 23/24 General Fund Operating Budget by department. She noted that General Fund total revenues are budgeted at \$89.1M while expenditures are budgeted at \$86.8M

Mr. Sylvia then commented on the budget highlights for the Office of the Executive Director in the 23/23 biennium including the following:

- Market rate compensation study implementation
- Increased fund balance back to 7%
- Funds for property acquisition
- Board/Election costs
- Organizational development workshops & employee trainings
- Alternative workforce & training academy
- Youth Apprenticeships & Youth Employment/Jobs253
 - College Interns + Management Fellows
 - Volunteers/ Community Service
 - Vocation & job readiness

- JMAC legislative agenda lobbying support
 - COT & MPT—one park system = sustainable funding 1% cap increase
- Increasing support/ level of service for park restrooms
- Feasibility studies & potential capital development projects
 - Point Defiance Park: Utilities infrastructure & Sustainability Upgrades
 - Maintenance & Trades Campus + Skill Centers
 - Field House & Sports Complexes

Debbie Russell then reviewed the 23/24 Capital Program Highlights as follows:

- Trails and Connectivity Projects
- Equity & Evolving Community Needs
- Sustainability, Resiliency & Operational Efficiency
- Joint CIP Planning with TPS, COT
- Align with future leveraging opportunities
- 6 Year CIP Highlights

Ms. Russell then reviewed budget tables detailing the budget for the 2-year and 6-year capital budget summary by major category. Maps showing project locations were briefly reviewed. Commissioner Liang stated he would be interested in adding a layer to the maps that could show impact and scale.

The presentation concluded with a reminder of the budget timeline noting that the second Public Hearing is on December 5th at 12:00 p.m. and the second reading of the budget resolution is at the December 12th Regular Board Meeting.

Commissioner Pointer noted he would like to see planning for Peck Field included in the work plan and budget for 23/24.

Being no additional comments, the resolution was moved to second reading at the December 12th Regular Board meeting.

UNFINISHED BUSINESS None

NEW BUSINESS None

BOARD COMMENTS

Board members thanked staff for their work on the budget.

ADJOURN

Being no further business, the meeting was adjourned at 7:34 p.m.

President

Clerk

Submitted by: Jennifer Bowman, Board Secretary



**MINUTES OF PUBLIC HEARING
BOARD OF PARK COMMISSIONERS
DECEMBER 5, 2022**

PRESENT: Andrea Smith, President
Aaron Pointer, Clerk

REMOTE: Tim Reid
Rosie Ayala
Michael Liang

IN THE CHAIR: Andrea Smith

PLACE: MPT Headquarters, 4702 S. 19th St. Tacoma, WA

PUBLIC HEARING #2 2-23-2024 BIENNIAL BUDGET

The Public Hearing of Metropolitan Park District Board of Park was called to order by President Smith at 12:00 p.m.

Staff reminded the Board of the in-person and on-line budget input opportunities that began in April and will continue through December.

Debbie Russell commented on the areas of focus for the District in 2023-2024 are as follows:

- Investing in our People- develop a strong and diverse team of empathic leaders who value working collaboratively; who are competent, kind and supportive of one another so to build a culture of trust in order to better serve our community.
- Urban Forestry & Wildfire Management- work with COT to support Tacoma's tree canopy, manage a city-wide tree nursery and create a program to grow trees for Tacoma residents; develop a plan to prevent wildfires within our urban forests in partnership with Tacoma and Pierce County Fire Departments.
Safety & Park Ranger- partner with the COT to develop a comprehensive community safety program that provides a multi-faceted approach to public safety and security in public spaces. Program will incorporate social workers in a visitor centric approach with non-commission park rangers, work in concert with Tacoma Police Department. This initiative connects to the work of JMAC.
- Adaptive Recreation- continue to focus on students in the Tacoma Public Schools with a cognitive, sensory and/or physical disability and deliver an integrated and inclusive program during Beyond the Bell and Club Beyond and to focus on excursions and field trips. Additionally work with Pierce County and cities to deliver services for adults with disabilities within their neighborhoods.
- Community Gathering & Social Services- community centers are neighborhood hubs that work with partners to delivery preschool, youth, family, adult and senior mission-

led events, programs and services to compliment versus compete with K-8 youth programs and activities occurring afterschool at school locations.

- Conservation & Preservation- coordinate environmental education and conservation engagement activities in community; reduce our carbon footprint and create a green sustainability plan with targets; Work on animal welfare and conservation policies; Expand current work with youth to build empathy and awake a connection to wild life throughout student body of Tacoma Public Schools via Beyond the Bell and Club Beyond.
- Comprehensive City-wide Parks Planning (Growth Management + LOS + land acquisition) - incorporating Commission for Accreditation of Park and Recreation Agencies (CAPRA), American Alliance of Museums (AAM) and Association of Zoos & Aquariums (AZA) accreditation standards into our strategic planning efforts, MPT will re-examine any gaps in service and how to reimagine our parks, recreation and zoological system to better serve our Tacoma/Pierce County residents.

After reviewing the District's organizational chart, CFAO Tania Wink reviewed the revenue driver for 23/24 including property tax, sales tax, the City of Tacoma contract and earned revenues. Ms. Wink also reviewed a table noting the expenditures assumptions for the 23/24 biennium including details related to salaries and benefits, general inflation, property & liability insurance and general fund balance. A personnel summary table was then explained noting a net increase of 11% over the 21/22 budget. Ms. Wink also briefly highlighted the 6-year financial revenue forecast for the District's general fund and enterprise funds.

Ms. Wink the present information related to the proposed 23/24 enterprise fund operating budget including source of revenue and uses. Regional Parks enterprise funds was noted to have proposed revenues of \$26.1M and expenditures of \$26.4M. Ms. Wink commented that ZEED is projecting total revenues of \$65.3M and expenditures of \$65.3M.

Ms. Wink then reviewed the 23/24 General Fund Operating Budget by department. She noted that General Fund total revenues are budgeted at \$89.1M while expenditures are budgeted at \$86.8M

Debbie Russell then reviewed the 23/24 Capital Program Highlights as follows:

- Trails and Connectivity Projects
- Equity & Evolving Community Needs
- Sustainability, Resiliency & Operational Efficiency
- Joint CIP Planning with TPS, COT
- Align with future leveraging opportunities
- 6 Year CIP Highlights

Ms. Russell then reviewed budget tables detailing the budget for the 2-year and 6-year capital budget summary by major category. Maps showing project locations were briefly reviewed. Commissioner Liang stated he would be interested in adding a layer to the maps that could show impact and scale.

MINUTES –PUBLIC HEARING- DECEMBER 5, 2022

Commissioner Ayala requested additional information related to the financial impact to homeowners.

The presentation concluded with a reminder the second reading of the budget resolution will occur at the December 12th Regular Board Meeting.

Being no additional comments the Public Hearing was closed.

ADJOURN

Being no further business, the meeting was adjourned at 12:38 p.m.

President

Clerk

Submitted by: Jennifer Bowman, Board Secretary



METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. C106-22

APPROVAL OF WARRANTS CLAIM FUND FOR NOVEMBER 2022

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 _____, 2022.

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 NOVEMBER 1, 2022 AND ENDING NOVEMBER 30, 2022.

WARRANTS CLAIM FUND

ACCOUNTS PAYABLE CLAIMS FUND:

Warrant Serial Numbers <u>338491</u> to <u>338746</u>	AMOUNT:	<u>\$6,643,326.68</u>
---	---------	-----------------------

PAYROLL CLAIMS FUND:

Warrant Serial Numbers <u>056050</u> to <u>056183</u>	AMOUNT:	<u>\$74,814.05</u>
---	---------	--------------------

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

TOTAL	<u>\$6,718,140.73</u>
-------	-----------------------

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 Director of Parks and Recreation Department
 Alan Varsik, Director of Zoological & Environmental Education

SUBJECT: Purchasing Resolution

DATE: December 6, 2022

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.	United Site Services of Nevada, INC.	Portable Toilets and Hand Washing Stations	\$90,000.00 including WSST
2.	Associated Petroleum Product Inc.	Bulk Fuel (Resale and Operating)	\$250,000.00 including WSST
3.	Petro Card	Bulk Fuel (Operating)	\$135,000.00 including WSST
4.	WEX Fuel	Bulk Fuel (Operating)	\$80,000.00 including WSST
5.	Dell Marketing LP	Laptops and Desktop Computers	\$105,000.00 including WSST
6.	Green Earthworks Construction	Transient Camp Remediation Cleanup	\$120,000.00 including WSST
7.	MacDonald-Miller Facility Solutions Inc.	Repair and maintenance on boilers and HVAC units	\$600,000.00 including WSST
8.	Central Nebraska Packing	Animal Food	\$145,000.00 including WSST
9.	Milliken Meat	Carnivore Diet	\$170,000 (\$110k PDZA - \$60k NWT) including WSST
10.	Land O'Lakes Purina	Animal Feed	\$400,000 including WSST
11.	Gateway Ticketing Systems	POS Maintenance, support and enhancements	\$195,000.00 (\$110k PDZA - \$85k NWT) including WSST

Item No. 1

- **VENDOR** United Site Services of Nevada, INC.
- **GOODS OR SERVICES** Portable Toilets and Hand Washing Stations
- **PRICE** \$80,000.00 – Parks and Recreation
\$10,000.00 – ZEED
(including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
2023-2024 ZEED Operating Budget
- **CONTACT** Mark Knowlden- (253) 255-2487
Alan Varsik- (253) 404-3634

BACKGROUND: United Site Services provides portable handwashing stations and portable rental toilets with ADA accommodations, along with standard units to various MPT locations. These services are provided year around at MPT parks, supporting general operations, special events, rentals, activities, and programs throughout the district. United Site Services fully maintains the portable toilets making sure that they are delivered on time, in good condition, keeping them cleaned, inspected, restocked, and pumping the holding tanks as required. In 2021 the Parks Department advertised for portable toilets and handwashing stations in the Tacoma Daily Index and the Seattle Daily Journal of Commerce, RFP #DW2021-01. United Site Services was the only submittal and was awarded the contract beginning on January 1, 2022. Under terms of the agreement, we are renewing this contract for the 2023-2024 biennium.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 Parks and Recreation Operating Budget pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Mark Knowlden, Interim Director of Parks & Recreation at (253) 255-2487 or mark.knowlden@tacomaparks.com

Item No. 2

- **VENDOR** Associated Petroleum Product Inc.
- **GOODS OR SERVICES** Bulk Fuel (Resale and Operating)
- **PRICE** \$250,000.00 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden- (253) 255-2487

BACKGROUND: Associated Petroleum Product Inc. (APP) holds the State Contract (#08721) for bulk propane and fuel, which was awarded on January 1, 2022. APP has been supplying both gasoline and propane for resale and operations for several years. The Boathouse Marina is the primary user of APP for fuel resale. Meadow Park Golf Course has a fuel tank on site and uses fuel for their vehicles and equipment for maintenance and operations.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 Parks and Recreation Operating Budget pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Mark Knowlden, Interim Director of Parks & Recreation at (253) 255-2487 or mark.knowlden@tacomaparks.com

Item No. 3

- **VENDOR** PetroCard Systems Inc.
- **GOODS OR SERVICES** Fuel, Unleaded and Diesel
- **PRICE** \$135,000.00 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden- (253) 255-2487

BACKGROUND: PetroCard Systems Inc. holds the State Contract (#08721) for fuel, which was awarded on January 1, 2022. In an effort to minimize drive times for efficiency the Parks & Recreation Department utilizes multiple vendors for fueling options throughout the City, providing staff several locations to fuel their vehicles and equipment. We are also able to reduce our carbon footprint on the environment by using the nearest options available, rather than driving to one central location within the City.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 Parks and Recreation Operating Budget pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Mark Knowlden, Interim Director of Parks & Recreation at (253) 255-2487 or mark.knowlden@tacomaparks.com

Item No. 4

- **VENDOR** WEX Bank
- **GOODS OR SERVICES** Fuel, Unleaded and Diesel
- **PRICE** \$80,000.00 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden- (253) 255-2487

BACKGROUND: WEX Bank holds the State Contract (#00819) for fuel, which was awarded on October 16, 2020. In an effort to minimize drive times for efficiency the Parks & Recreation Department utilizes multiple vendors for fueling options throughout the City, providing staff several locations to fuel their vehicles and equipment. We are also able to reduce our carbon footprint on the environment by using the nearest options available, rather than driving to one central location within the City.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 Parks and Recreation Operating Budget pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Mark Knowlden, Interim Director of Parks & Recreation at (253) 255-2487 or mark.knowlden@tacomaparks.com

Item No. 5

- **VENDOR** Dell Marketing LP
- **GOODS OR SERVICES** Laptops and Desktop Computers and accessories
- **PRICE** \$105,000.00 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden- (253) 255-2487

BACKGROUND: Dell Marketing LP is available through the WA State Department of Enterprise Services (DES) NASPO cooperative contract (DES Contract No. 05815-003 Computer Equipment). Parks & Recreation will purchase laptop or desktop computers and accessories to replace existing workstations that are at the end of their lifecycle and out of warranty, or to purchase new workstation setups for new positions.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 Parks and Recreation Operating Budget pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Mark Knowlden, Interim Director of Parks & Recreation at (253) 255-2487 or mark.knowlden@tacomaparks.com

Item No. 6

- **VENDOR** Green Earthworks Construction
- **GOODS OR SERVICES** Transient Camp Remediation Cleanup
- **PRICE** \$120,000.00 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden- (253) 255-2487

BACKGROUND: Green Earthworks Construction provides transient camp remediation cleanup services throughout the district. When requested they will be dispatched to a location for cleanup and removal of hazardous materials and illegal dump sites on as needed basis. Services also may include environmental assessment, containment, cleanup of hazardous materials, and disposal of waste within Metro Parks. An RFP was issued in 2021, RFP #P2021-01. Green Earthworks Construction was one of two submittals and was awarded the contract beginning on June 1, 2021.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 Parks and Recreation Operating Budget pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Mark Knowlden, Interim Director of Parks & Recreation at (253) 255-2487 or mark.knowlden@tacomaparks.com

Item No. 7

- **VENDOR** MacDonald-Miller Facility Solutions Inc.
- **GOODS OR SERVICES** Repair and maintenance on boilers and HVAC units
- **PRICE** \$600,000.00 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden- (253) 255-2487

BACKGROUND: Metro Parks Tacoma has multiple boilers and HVAC units that require routine and quarterly inspection, maintenance, and repair. In 2020 the Parks Department advertised the Boiler/HVAC Maintenance and Repairs Project Bid No. P2020-06 in the Tacoma Daily Index and the Seattle Daily Journal of Commerce. MacDonald-Miller Facility Solutions was the only company to submit a bid and was awarded the contract. Per the bid documents MPT will be exercising our right to renew the contract for 1 additional two-year period for \$600,000.00, the contract ending in 2024. The cost of materials and preventative maintenance has seen a significant increase in the last two years, and Metro Parks has several aging facilities which require additional maintenance and repairs to keep our systems in good working condition.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 Parks and Recreation Operating Budget pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Mark Knowlden, Interim Director of Parks & Recreation at (253) 255-2487 or mark.knowlden@tacomaparks.com

Item No. 8

- **VENDOR** Central Nebraska Packing
- **GOODS OR SERVICE** Animal Food
- **PRICE** 2023/24 \$145,000.00 (including WSST)
- **SOURCE OF FUNDING** PDZA Zoological Budget
- **CONTACT** Alan Varsik, (253) 404-3634

BACKGROUND: Central Nebraska Packing provides a high-quality red meat to meet the dietary needs of the animals in our care.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 PDZA Zoological Budget pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Alan Varsik, Director, Zoological & Environmental Education at alan.varsik@pdza.org or 253-404-3634.

Item No. 9

- **VENDOR** Milliken Meat
- **GOODS OR SERVICE** Carnivore Diet
- **PRICE** 2023/2024 - \$170,000 (\$110k PDZA - \$60k NWT) (including WSST)
- **SOURCE OF FUNDING** NWT & PDZA Zoological Budgets
- **CONTACT** Alan Varsik, (253) 404-3634

BACKGROUND: Currently there are only a few companies that make zoo-animal specific meat diets (enriched with appropriate vitamins and minerals, etc.), the Toronto Feline diet is equine-based, leaner than other diets available and comes in cube pieces instead of ground. For most of our cats, the lean meat is important because we have had issues with fats in their urine and too much fat can lead to liver and kidney issues. We carry a permit through USDA to import the meat.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 NWT & PDZA Zoological Budgets pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Alan Varsik, Director, Zoological & Environmental Education at alan.varsik@pdza.org or 253-404-3634

Item No. 10

- **VENDOR** Land O'Lakes Purina
- **GOODS OR SERVICE** Animal Feed
- **PRICE** 2023/2024 - \$400,000 (including WSST)
- **SOURCE OF FUNDING** NWT Zoological Budget
- **CONTACT** Alan Varsik, (253) 404-3634

BACKGROUND: Several years ago, vet staff worked with an animal nutritionist to develop a dietary plan to meet the unique dietary needs of the animals in our care. Based on this review, Northwest Trek utilizes several specialized grains one of which is a bulk blend manufactured by Land O'Lakes Purina to feed the animals in the Free Roaming area. The diet is used to supplement the natural browse for and an additional grain that's purchased from King Feed to moose, whitetail deer, bighorn sheep, caribou and mountain goats. No other local mills produce this bulk grain formula for delivery to Trek.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 NWT Zoological Budget pending board approval.

ADDITIONAL INFORMATION: For additional information, please contact Alan Varsik, Director, Zoological & Environmental Education at alan.varsik@pdza.org or 253-404-3634

Item No. 11

- **VENDOR** Gateway Ticketing Systems
- **GOODS OR SERVICE** POS Maintenance, support and enhancements
- **PRICE** 2023/2024 - \$195,000.00 (\$110k PDZA - \$85k NWT) (including WSST)
Includes annual software/hardware support and upgrades, ticket stock, hardware and software enhancements.
- **SOURCE OF FUNDING** PDZA & NWT Technology Services Budget
- **CONTACT** Alan Varsik, (253) 404-3634

BACKGROUND: In 2001 Metro Parks Tacoma purchased its Point-of-Sale Ticketing System from Gateway Ticketing Systems for Point Defiance Zoo & Aquarium and Northwest Trek Wildlife Park. ZEED uses Gateway Ticketing System as its point-of-sale system for admissions, membership, group sales, web sales, mobile ticketing and program registrations. To stay current with emerging technology, product enhancements and receive 24/7 support we pay an annual maintenance and support fee of \$65,500 for both sites, purchase ticket and card stock for \$15k and include \$34k for Customer Resource Management module.

FISCAL IMPACT: Funds will come from department operating budgets.

ADDITIONAL INFORMATION: For additional information, please contact Alan Varsik, Director, Zoological & Environmental Education at alan.varsik@pdza.org or 253-404-3634.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. P107-22

**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 _____, 2022.

ATTEST:

President

Secretary

Clerk

Exhibit A
to
Purchasing Resolution No. P107-22

Item No. 1

VENDOR
GOODS OR SERVICES
PRICE

United Site Services of Nevada, INC.
Portable Toilets and Hand Washing Stations
\$80,000.00 – Parks and Recreation
\$10,000.00 - ZEED

SOURCE OF FUNDING

2023-2024 Parks and Recreation Operating
Budget

CONTACT

2023-2024 ZEED Operating Budget
Mark Knowlden- (253) 255-2487; Alan Varsik-
(253) 404-3634

Item No. 2

VENDOR
GOODS OR SERVICES
PRICE
SOURCE OF FUNDING

Associated Petroleum Product Inc.
Bulk Fuel (Resale and Operating)
\$250,000.00
2023-2024 Parks and Recreation Operating
Budget

CONTACT

Mark Knowlden- (253) 255-2487

Item No. 3

VENDOR
GOODS OR SERVICES
PRICE
SOURCE OF FUNDING

PetroCard Systems Inc.
Fuel, Unleaded and Diesel
\$135,000.00
2023-2024 Parks and Recreation Operating
Budget

CONTACT

Mark Knowlden- (253) 255-2487

Item No. 4

VENDOR
GOODS OR SERVICES
PRICE
SOURCE OF FUNDING

WEX Bank
Fuel, Unleaded and Diesel
\$80,000.00
2023-2024 Parks and Recreation Operating
Budget

CONTACT

Mark Knowlden- (253) 255-2487

Item No. 5

VENDOR
GOODS OR SERVICES
PRICE
SOURCE OF FUNDING

Dell Marketing LP
Laptops and Desktop Computers and
accessories
\$105,000.00
2023-2024 Parks and Recreation Operating
Budget

CONTACT

Mark Knowlden- (253) 255-2487

Item No. 6

VENDOR
GOODS OR SERVICES
PRICE
SOURCE OF FUNDING

CONTACT

Green Earthworks Construction
Transient Camp Remediation Cleanup
\$120,000.00
2023-2024 Parks and Recreation Operating
Budget
Mark Knowlden- (253) 255-2487

Item No. 7

VENDOR
GOODS OR SERVICES

PRICE
SOURCE OF FUNDING

CONTACT

MacDonald-Miller Facility Solutions Inc.
Repair and maintenance on boilers and HVAC
units
\$600,000.00
2023-2024 Parks and Recreation Operating
Budget
Mark Knowlden- (253) 255-2487

Item No. 8

VENDOR

GOODS OR SERVICE
PRICE
SOURCE OF FUNDING
CONTACT

Central Nebraska Packing

Animal Food
2023/24 \$145,000.00
PDZA Zoological Budget
Alan Varsik, (253) 404-3634

Item No. 9

VENDOR
GOODS OR SERVICE

PRICE

SOURCE OF FUNDING
CONTACT

Milliken Meat
Carnivore Diet

2023/2024 - \$170,000 (\$110k PDZA - \$60k
NWT)
NWT & PDZA Zoological Budgets
Alan Varsik, (253) 404-3634

Item No. 10

VENDOR
GOODS OR SERVICE
PRICE
SOURCE OF FUNDING

Land O'Lakes Purina
Animal Feed
2023/2024 - \$400,000
NWT Zoological Budget

Item No. 11

VENDOR
GOODS OR SERVICE
PRICE

SOURCE OF FUNDING

Gateway Ticketing Systems
POS Maintenance, support and enhancements
2023/2024 - \$195,000.00 (\$110k PDZA - \$85k
NWT)
Includes annual software/hardware support and
upgrades, ticket stock, hardware and software
enhancements.
PDZA & NWT Technology Budget



MEMORANDUM

TO: Board of Park Commissioners

FROM: Hunter T. George, Policy and Government Relations Officer

THROUGH: Shon Sylvia, Executive Director

SUBJECT: A Resolution of the Board of Park Commissioners of the Metropolitan Park District of Tacoma providing for the adoption of the official 2023 legislative agenda

DATE: December 6, 2022

EXECUTIVE SUMMARY: This resolution provides for the adoption of a 2023 state and federal legislative agenda that provides important guidance to staff.

BACKGROUND: The Board adopts an annual legislative agenda to guide the Park District's policy interests in Olympia and in Washington, DC. This proposed agenda was developed with input and feedback from MPT staff, the Executive Cabinet, the District's contract lobbyists, Joint Municipal Action Committee (JMAC) partners, and the Washington Recreation and Park Association.

Three of the four capital appropriations requests are projects that received funding for design in the 2022 session and now seek funding for construction. The new addition to the capital appropriations list is the planned sprayground at Portland Avenue Park.

In terms of policy advocacy, MPT will work to advance the Park District's revenue capabilities, streamline childcare licensing as part of its "Whole Child" initiatives, implement Parks Rx pilot projects, and support environmental conservation and restoration by reducing the negative impact of derelict vessels and timber pilings. MPT will also support WRPA's legislative agenda, which includes establishing a grant fund to support maintenance backlogs for local parks.

There is one important change to note from previous years. In 2022, the Washington State Redistricting Commission drew new legislative district boundaries. MPT's boundary used to include the 27th, 28th and 29th legislative districts, but the 28th has been removed entirely. That means all MPT capital project requests now fall into two districts. In other words, MPT used to spread sponsorships of capital projects among nine legislators in three districts, and now that list is down to six legislators in two districts (although we will not rule out asking our longtime allies in the 28th for help anyway).

ADDITIONAL INFORMATION: If you have additional questions, please feel free to contact Hunter George, Policy and Government Relations Officer at hunterg@tacomaparks.com or (253) 686-9553.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. R108-22

**ADOPTING THE 2023 STATE & FEDERAL LEGISLATIVE AGENDAS FOR
THE METROPOLITAN PARK DISTRICT OF TACOMA**

WHEREAS, it is incumbent on the Board of Park Commissioners of the Metropolitan Park District of Tacoma to formally adopt a legislative agenda that conveys the Park District's positions on issues that may come before the Washington State Legislature, the Governor, Congress, and various state and federal agencies; and

WHEREAS, the adoption of a legislative agenda will assist and guide Commissioners, staff and partners in seeking support for the Park District's positions on various legislative and administrative actions that could potentially impact the Park District; now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that they hereby adopt the attached Exhibits "A" and "B" as the official state and federal legislative agendas of the Metropolitan Park District of Tacoma for 2023.

The foregoing resolution was adopted at a regular meeting of the Board of Park Commissioners of the Metropolitan Park District of Tacoma held on _____, 2022.

President

ATTEST:

Secretary

Clerk

Exhibit A
Metro Parks Tacoma 2023 State Legislative Agenda

Capital Budget Requests

- Portland Avenue Park sprayground – Metro Parks seeks construction dollars to build a sprayground that will replace a 73-year-old wading pool on Tacoma’s Eastside.
- Swan Creek Park pedestrian bridge – After receiving a design grant in 2022, Metro Parks seeks a grant to support construction of a bike and pedestrian bridge at Swan Creek Park. This bridge will improve safety and provide ADA accessibility to the Lister Upland trails and amenities in the park. It will also enhance the safety of students who travel on foot or bike from the Salishan neighborhood to nearby schools.
- Dash Point Pier – After receiving a design grant in 2022, Metro Parks seeks a grant to support construction of a new pier deck. The pier, constructed by the Washington Department of Fish and Wildlife in 1995 as a primary access for public fishing, closed in 2021 due to safety concerns related to deterioration in the harsh marine environment.
- Titlow Park Bridge – After receiving a design grant in 2022, Metro Parks seeks a grant to support construction of a pedestrian bridge that crosses a busy railroad track to North Hidden Beach, a beloved section of 75-acre Titlow Park. This project includes replacing a failing bridge, utility infrastructure, and trailhead improvements for enhanced access.

Funding Restrictions

- 1% property tax cap: *Modernize the property tax cap to tie it to inflation and population growth factors so that local elected officials can adjust the local rate to better serve their communities.* The current 1% cap has created a structural deficit that results in a reliance on regressive revenues and artificially restricts the use of property taxes to fund vital community needs.
- Simple majority for construction bonds: The constitutional requirement to achieve approval of a supermajority (60%) of voters to approve school construction bonds puts districts in jeopardy of being able to adequately provide updated and safe instructional space for students. *Metro Parks joins Tacoma Public Schools in asking the Legislature to send voters a constitutional amendment allowing for a simple majority vote for construction bonds.*

Parks Rx

- Parks Rx programs create partnerships among trusted health providers and parks and recreation system operators to improve physical and mental health outcomes by

incentivizing people to regularly access nature and wellness programs. This is especially important for people in communities that experience inequities in access to parks. *This request is to provide resources to support several Parks Rx pilot projects around the state under a framework recommended by the state Parks Rx Task Force, authorized by the Legislature in 2021.*

Childcare and Before-/After-School Care

- **Licensing:** Metro Parks is participating in a multi-year pilot project that directs the state Department of Children, Youth and Families (DCYF) to explore the creation of a “parent” childcare license for organizations that operate multiple sites. This would enable Metro Parks and its partners to license over 40 sites in Tacoma, which would make the childcare subsidy available to working parents who qualify. *As the pilot project proceeds, additional work is needed to streamline the process of licensing school sites, which already serve children during the school day, for use during non-school hours for licensed childcare programs.*
 - DCYF is asking the Legislature to extend the multi-site organizational license pilot project by one year – for a total of four years. The fourth year would be used to help transition participants fully into the system, instead of having the pilot project come to a hard stop after year 3 while RCWs are amended. *Metro Parks supports this request, which is based on DCYF’s prior experience with pilot projects.*
 - DCYF is asking the Legislature for resources and authority to reduce the administrative burden on providers who serve families that use the state childcare subsidy. During the pandemic, DCYF changed its system so that providers were paid based on the child’s anticipated participation, not actual enrollment. Actual enrollment is more burdensome, and creates inconsistent sources of payment for childcare providers, which has a negative impact on their business models. *Metro Parks supports making the change to “anticipated participation” permanent.*
 - DCYF also is asking the Legislature for resources and authority to remove limitations and expand access to the childcare subsidy for families. *Metro Parks supports expanding access to the subsidy.*
- **Expanded learning opportunities:** In addition to the educational needs provided during the school day, many students—especially those from underserved communities—would benefit from free, enhanced extended learning opportunities before and after the school day. *Metro Parks joins Tacoma Public Schools in seeking to develop a robust system of supporting the Whole Child by providing expanded learning opportunities through sustainable funding and priority grantmaking opportunities for community partner agencies to provide student supports and opportunities.*

Environmental Protection

- **Derelict Vessels:** Following up on last year's increase in the state's budget for handling derelict vessels, *Metro Parks asks that legislators reduce the 30-day period that organizations must wait before taking custody of a derelict vessel on Park District property.*
- **Derelict Structures:** DNR is asking the Legislature for \$19.4 million in Capital Budget funding to remove aquatic derelict structures that harm the environment, including about 1,000 timber pilings at the old Dickman Mill site in Tacoma. *Metro Parks supports DNR's request.*
- **Habitat Conservation and Education:** Metro Parks supports any efforts by state agencies to protect and restore wildlife habitat and to increase capacity for fish and wildlife conservation education.
- **Urban Wildfire Protection:** As summers get hotter and drier, concerns are growing about the risks of urban wildfires. *Metro Parks seeks cooperation and resources to protect Point Defiance, Swan Creek Park and other urban forests from wildfires.*

Community Partner Alignment

- **JMAC:** Members of the Joint Municipal Action Committee continue efforts to align common community initiatives under three strategic themes: 1) Justice, Equity, Diversity and Inclusion (JEDI); 2) public health and safety; and 3) community wealth building. Areas of interest include, but are not limited to, leveraging the collective impact of local purchasing, removing barriers to government contracts, connecting youth pipelines to careers, ending homelessness, and dismantling systems that perpetuate systemic racism. *Metro Parks supports leveraging legislative opportunities to advance these priority issues with community partners in a collaborative, open manner that supports and respects our collective efforts to benefit our city and region.*
- **Affordable Housing and Emergency Shelter:** Metro Parks, which faces ongoing challenges with homeless encampments in and near parks, supports efforts by the City of Tacoma and Pierce County to seek resources to provide more housing and shelter spaces to meet the community's critical needs.
- **Behavioral Health:** For the safety of the community and Metro Parks staff, the Park District supports efforts by the City of Tacoma and Pierce County to seek better access to behavioral health resources.
- **Climate Action:** The City of Tacoma has declared a climate emergency and asks the state to continue to take bold steps to advance transformative climate policies to decarbonize the economy through the integration of clean alternative fuels. As the state leads the nation in making this transition, the City encourages the state to recognize that historically underrepresented, underserved, made vulnerable communities are expected to experience the first and worst impacts of climate

change. The state can equitably uplift these communities by allocating state funding to ensure parity in accessing new technologies.

- Cheney Stadium: Metro Parks supports the City of Tacoma and other communities around the state in requesting \$24 million to improve baseball stadiums that also serve as community gathering locations. If this joint request is funded, Cheney Stadium would receive \$3 million.

Supporting Washington Recreation and Park Association (WRPA) requests:

- WWRP funds: Metro Parks is an active participant in grant funding programs administered by the Washington State Recreation and Conservation Office (RCO). The Park District joins the Washington Wildlife and Recreation Coalition (WWRC) and WRPA in advocating for *full funding levels for the Washington Wildlife & Recreation Program (WWRP), the Youth Athletic Facilities program (YAF), the Aquatic Lands Enhancement Account (ALEA), and the Land and Water Conservation Fund (LWCF)*.
- Maintenance backlogs: In 2022, the Legislature allocated \$5 million apiece to address maintenance backlogs at Washington State Parks, the Department of Natural Resources, and the Washington Department of Fish & Wildlife. A recent survey identified a massive maintenance backlog in local park system. *WRPA asks legislators to work with local parks leaders on a \$5 million allocation for backlog catchup at the local level.*
- Outdoor Learning Grant Program: WRPA will work with the Office of the Superintendent for Public Instruction (OSPI) and others to urge the Legislature, as part of the 2023-25 Operating Budget, *to increase funding for OSPI and RCO to award Outdoor Learning Grants, and to make funds more user-friendly for local parks agencies.*
- Stadium & Exhibition Center Account Funding: WRPA will work closely with the Recreation & Conservation Office, the Governor's Office, and the Office of Financial Management on a plan that *deploys this one-time allocation of \$42 million from the Seahawks stadium account in a way that provides increased opportunities for youth, enhances equitable access to local parks facilities, and adds resources in everything from fields to maintenance.*
- Active Transportation: WRPA wants to ensure that local parks are part of the discussion on how "active transportation" components of the 2022 Move Ahead Washington package are deployed at the local level.

Exhibit B

Metro Parks Tacoma 2023 Federal Agenda

The 117th Congress (2021-22) approved historic levels of investment in communities in a manner that will create benefits for years to come. As Congress expects more gridlock between the GOP-controlled House and Democrat-controlled Senate, much of Metro Parks' attention will be on the federal agencies implementing dozens of grant programs authorized by the following legislation. The Park District will maintain a list of priority infrastructure projects for federal grants and work with our local congressional delegation, contract lobbying firm, and regional partners to maximize the benefit to the Tacoma area.

Bipartisan Infrastructure Law (BIL)

- Signed into law Nov. 5, 2021
- \$1.7 trillion investment in U.S. infrastructure and competitiveness
- Roads, bridges, and transit

Inflation Reduction Act

- Signed into law August 16, 2022
- Addresses economic, health and environmental equity
- Coastal communities and climate resilience grants
- Urban and community forestry

CHIPS and Science Act

- Signed into law June 25, 2022
- Advancements in science and technology, STEM education, and climate change research
- Expands research for ocean and coastal acidification

Wildlife Conservation

Metro Parks is an active member of the Association of Zoos & Aquariums and will support AZA-led advocacy on a range of issues, including the Animal Welfare Act, Endangered Species Act, Marine Mammal Protection Act, the proposed Big Cat Public Safety Act, wildlife conservation legislation, wildlife trafficking, wildlife trade, and science education.





MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Debbie Russell, Director of Business, Administration & Planning

SUBJECT: Adopting a District Illicit Discharge Detection and Elimination (IDDE) Policy

DATE: November 23, 2022

EXECUTIVE SUMMARY: The IDDE Policy is being presented for Board review and approval. The proposed policy is a requirement of Washington State Department of Ecology's NPDES Permit, as part of the District's Stormwater Management Program.

BACKGROUND: On August 1, 2019, the Washington State Department of Ecology issued the 2019-2024 National Pollutant Discharge Elimination System (NPDES) Stormwater Permit for Phase I Municipalities (the "Permit") to all Phase I Municipalities including the City of Tacoma. The permit is available online at: <https://ecology.wa.gov/Regulations-Permits/Permits-certifications/Stormwater-general-permits/Municipal-stormwater-general-permits/Municipal-Stormwater-Phase-I-Permit>.

The Permit regulates the discharge of stormwater to surface waters and groundwaters of the state from Tacoma's Municipal Separate Storm Sewer System (MS4). The Permit is designed to protect and improve the water quality of receiving waters by requiring the City of Tacoma (City) to implement a variety of stormwater management activities.

The Metropolitan Park District of Tacoma (MPT) is a Secondary Permittee under the Permit with independent responsibility for discharges from small municipal separate storm sewers contained on its property. As a Secondary Permittee, MPT is required to provide its own plans including public education and outreach, public involvement and participation, illicit discharge detection and elimination, construction site runoff controls, good housekeeping, and source control requirements for operations and maintenance activities.

The purpose of this policy is to comply with Permit Section S6.D.3 - Illicit Discharge Detection and Elimination. This policy shall regulate discharges to MPT's Municipal Separate Storm Sewer System (MS4) and shall prohibit illicit discharges into MPT's MS4 as required by state and federal law, including illicit connections, non-stormwater discharges, spills, improperly disposing of hazardous materials, pet waste, and litter.

FISCAL IMPACT: There is no direct fiscal impact.

ADDITIONAL INFORMATION: For additional information, please contact Debbie Russell, Director of Business, Administration & Planning, at (253) 305-1086 or debbie.russell@tacomaparks.com

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR103-22

**ADOPTING A DISTRICT ILLICIT DISCHARGE DETECTION AND ELIMINATION
(IDDE) POLICY**

WHEREAS the Board of Park Commissioners recognizes the importance of protecting and improving the water quality of receiving waters; and

WHEREAS the Board seeks compliance with the Department of Ecology's NPDES Permit; and

WHEREAS the attached policy has been reviewed by staff and legal counsel to ensure it complies with Permit Section S6.D.3 - Illicit Discharge Detection and Elimination; Now, therefore be it

RESOLVED that the Board of Park Commissioners of the Metropolitan Park District of Tacoma approves the policy as attached in Exhibit A.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on _____, 2022.

ATTEST:

President

Secretary

Clerk

Exhibit A

ILLICIT DISCHARGE DETECTION AND ELIMINATION (IDDE) POLICY

Policy No.: 200.024	Resolution No.: RR103-22	Date Approved:	Supersedes the following Resolutions & Policies:
Date procedures adopted by the Executive Director:		Procedure revision date:	Procedures approved by the Executive Director:

POLICY: (Approved by the Board of Park Commissioners)

Purpose: On August 1, 2019, the Washington State Department of Ecology issued the 2019--2024 National Pollutant Discharge Elimination System (NPDES) Stormwater Permit for Phase I Municipalities (the "Permit") to all Phase I Municipalities including the City of Tacoma. The permit is available online at: <https://ecology.wa.gov/Regulations-Permits/Permits-certifications/Stormwater-general-permits/Municipal-stormwater-general-permits/Municipal-Stormwater-Phase-I-Permit>.

The Permit regulates the discharge of stormwater to surface waters and groundwaters of the state from Tacoma's Municipal Separate Storm Sewer System (MS4). The Permit is designed to protect and improve the water quality of receiving waters by requiring the City of Tacoma (City) to implement a variety of stormwater management activities.

The Metropolitan Park District of Tacoma (MPT) is a Secondary Permittee under the Permit with independent responsibility for discharges from small municipal separate storm sewers contained on its property. As a Secondary Permittee, MPT is required to provide its own plans including public education and outreach, public involvement and participation, illicit discharge detection and elimination, construction site runoff controls, good housekeeping, and source control requirements for operations and maintenance activities.

The purpose of this policy is to comply with Permit Section S6.D.3 - Illicit Discharge Detection and Elimination. This policy shall regulate discharges to MPT's Municipal Separate Storm Sewer System (MS4) and shall prohibit illicit discharges into MPT's MS4 as required by state and federal law, including illicit connections, non-stormwater discharges, spills, improperly disposing of hazardous materials, pet waste, and litter.

DEFINITIONS:

"Control Authority" means the City of Tacoma and/or the Washington State Department of Ecology.

"Illegal dumping to the MS4" means placement of pet waste and trash in areas exposed to precipitation or otherwise resulting in a discharge to MPT's MS4.

"Illicit Connection" means any infrastructure connection to MPT's MS4 that is not intended, not permitted, or not used for collecting and conveying stormwater or non-stormwater discharges allowed as specified in the Permit (Condition S6.E.3). Examples include sanitary sewer connections, floor drains, channels, pipelines, conduits, inlets or outlets that are connected directly to MPT's MS4.

Exhibit A

“Illicit Discharge” means any discharge to the MPT’s MS4 that is not composed entirely of stormwater or of non-stormwater that is allowed pursuant to this policy.

“Local Jurisdictions” includes the City of Tacoma and Pierce County.

“MPT” means the Metropolitan Park District of Tacoma

“MS4” means MPT’s Municipal Separate Storm Sewer System. MPT’s MS4 is a small storm sewer system, not a “large” or “medium” system as defined in 40 CFR 122.26(b)(4) and (7) or designated under 40 CFR 122.26 (a)(1)(v).

“NPDES” means the National Pollutant Discharge Elimination System which is the national program for issuing, modifying, revoking, and reissuing, terminating, monitoring and enforcing permits, and imposing pretreatment requirements, under sections 307, 402, 318, and 405 of the Federal Clean Water Act, for the discharge of surface waters of the state from point sources. These permits are referred to as NPDES permits and, in Washington State, are administered by the Washington Department of Ecology.

“Permit” means the Washington State Department of Ecology 2019--2024 National Pollutant Discharge Elimination System (NPDES) Stormwater Permit for Phase I Municipalities.

“Secondary Permittee” means an operator of a regulated small MS4 that is not a city, town or county. MPT is a Secondary Permittee.

Policy Requirements:

Section I.

Illicit Discharges. Illicit Discharges to MPT’s MS4, whether directly or indirectly, are either allowed, conditionally allowed, or prohibited, as each term is defined below.

Section II.

Allowable Discharges: Clean, uncontaminated stormwater from rain, snowmelt, and other types of precipitation is an allowed discharge to the municipal stormwater system. In addition to the above, the following are not prohibited discharges for the purposes of this policy unless the Control Authority determines that the discharge, whether alone or in combination with other discharges, is causing or is likely to cause a violation of the Permit:

- a) Diverted stream flows;
- b) Rising groundwaters;
- c) Uncontaminated groundwater infiltration (as defined at 40 CFR 35.2005(B)(20));
- d) Uncontaminated pumped groundwater;
- e) Foundation drains;
- f) Air conditioning condensation;
- g) Irrigation water from agricultural sources that is commingled with urban stormwater;
- h) Springs;
- i) Uncontaminated water from crawl space pumps;

Exhibit A

- j) Footing drains;
- k) Flows from riparian habitats and wetlands;
- l) Discharges from emergency firefighting activities in accordance with S2- *Authorized Discharges*; and
- m) Non-stormwater discharges authorized by another NPDES or State Waste Discharge Permit.

Section III. **Conditionally Allowable Discharges:** The following are not prohibited discharges for the purposes of this policy if the applicable discharge requirements outlined below are met; unless the Control Authority determines that the discharge, whether alone or in combination with other discharges, is causing or is likely to cause a violation of the Permit:

- a) Discharges from potable water sources, including but not limited to water line flushing hyperchlorinated water line flushing, fire hydrant system flushing, and pipeline hydrostatic test water. Planned discharges shall be de-chlorinated to a total residual chlorine concentration of 0.1 ppm or less, pH-adjusted if necessary, and volumetrically and velocity controlled to prevent resuspension of sediments in the MS4.
- b) Discharges from lawn watering and other irrigation runoff. These discharges shall be minimized through public education and water conservation efforts.
- c) Dechlorinated swimming pool, spa, and hot tub discharges. With a residual chlorine concentration of 0.1ppm or less. The discharges shall be dechlorinated to a total residual chlorine concentration of 0.1 ppm or less, pH-adjusted and reoxygenated if necessary, and volumetrically and velocity controlled to prevent resuspension of sediments in the MS4. Discharges shall be thermally controlled to prevent an increase in temperature of the receiving water. Swimming pool cleaning wastewater and filter backwash shall not be discharged to the MS4.
- d) Street and sidewalk wash water, water used to control dust, and routine external building washdown that does not use detergents. MPT shall reduce these discharges through public education activities and/or water conservation efforts. To avoid washing pollutants into the MS4, MPT shall minimize the amount of street wash and dust control water used.
- e) Other non-stormwater discharges shall be in compliance with requirements of the pollution prevention plan.

MPT shall address any category of discharges above if they are identified as a significant source of pollutants to waters of the State of Washington.

Section IV. **Prohibited Discharges:** No person shall throw, drain, spill, or otherwise discharge, cause, or allow others under their control to throw, drain, spill, or otherwise discharge any substance not specifically allowed or conditionally allowed into the MS4 or receiving waters. By way of example and not limitation, discharges that are contaminated with the following substances are prohibited:

- a) Petroleum products including, but not limited to, oil, gasoline, grease, fuel oil, and

Exhibit A

- heating oil;
- b) Antifreeze and other automotive products;
- c) Metals in either particulate or dissolved form;
- d) Flammable or explosive materials;
- e) Radioactive material;
- f) Batteries;
- g) Acids, alkalis, or bases;
- h) Paints, stains, resins, lacquers, or varnishes;
- i) Degreasers and/or solvents;
- j) Drain cleaners;
- k) Pesticides, herbicides, or fertilizers unless preapproved as set forth at TMC 12.08D.150(F);
- l) Soaps, detergents, or ammonia;
- m) Steam-cleaning wastes;
- n) Swimming pool or spa filter backwash;
- o) Chlorine, bromine, or other disinfectants;
- p) Heated water;
- q) Domestic animal wastes;
- r) Sewage;
- s) Recreational vehicle waste;
- t) Animal carcasses;
- u) Food wastes or products, trash, or debris not otherwise enumerated in this section;
- v) Bark and other fibrous materials;
- w) Lawn clippings, leaves, or branches;
- x) Silt, sediment, concrete, cement, gravel, asphalt, or construction materials, including track-out;
- y) Chemicals not normally found in uncontaminated water;
- z) Any other process-associated discharge, except as otherwise allowed in this section;

Exhibit A

- aa) Any other material that is regulated as a hazardous substance or hazardous or dangerous waste by federal, state, or local laws and regulations; and
- bb) Discharge or overflow from fountains or other outdoor water features.

Section V. **Illicit Connections Prohibited:** The construction, use, maintenance, or continued existence of illicit connections to MPT's MS4 is prohibited, regardless of whether such connection was lawful at the time it was made. It shall be a violation of this policy to connect a pipe, or other conveyance, conveying sewage or any other prohibited substance enumerated in this policy to MPT's MS4 or receiving waters, or to allow discharge through such a connection to continue.

Section VI. **Requirement to Report Spills, Releases, or Illicit Discharges:** Any MPT employee that becomes aware of any spill, release, illicit discharge, or other incident causing a discharge that has contributed or is likely to contribute pollutants to MPT's MS4 or a receiving water shall immediately, but no later than twenty-four (24) hours after first becoming aware of such an event, report to the MPT Stormwater Management Program Coordinator or Designee and the Control Authority. This reporting requirement is in addition to any other reporting requirements imposed pursuant to federal and/or state laws and regulations, local ordinances and the Administrative Procedures and Plans implemented under this Policy.

Section VII. **Enforcement:** MPT shall enforce all applicable laws, ordinances, rules, and regulations of federal, state, and local jurisdictions to comply with the Permit requirements and ensure compliance with this illicit discharge, detection and elimination policy.





MEMORANDUM

TO: Board of Park Commissioners
THROUGH: Shon Sylvia, Executive Director
FROM: Debbie Russell, Director of Business, Administration & Planning
SUBJECT: **Adopting Revisions to the Comprehensive Financial Management Policy (100.011)**
DATE: November 23, 2022

EXECUTIVE SUMMARY: Sound business practice and good government dictates that the Board establishes policies regarding the fiscal activities of Metro Parks Tacoma in accordance with applicable local, state, and federal laws and regulations. MPT's Finance & Business Operations team recommends amendments to Section X of the Comprehensive Financial Management policy (#100.011) to provide more clarity and transparency with regard to MPT's accounting, auditing, and Financial Reporting.

BACKGROUND: Metro Parks Tacoma has been working with the Washington State Auditor's Office to complete the audit of MPT's 2018 financial statements. On September 12, 2022, the Auditor's office published the 2018 Financial Statement and Federal Single Audit Report for Metro Parks Tacoma.

While the audit found no significant deficiencies in the financial statements or in the federal awards, they noted material weaknesses in the area of internal financial controls. In MPT's Corrective Action Plan to address the material weaknesses, MPT worked with the State Auditor's Office to develop stronger policy language to guide future activities.

The proposed amendments to Policy #100.011 Comprehensive Financial Management Policy more clearly define expectations for timely reporting of financial information.

FISCAL IMPACT: There is no direct fiscal impact.

ADDITIONAL INFORMATION: For additional information, please contact Debbie Russell, Director of Business, Administration & Planning, at (253) 305-1086 or debbie.russell@tacomaparks.com

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR104-22

**ADOPTING REVISIONS TO THE COMPREHENSIVE FINANCIAL MANAGEMENT
POLICY (Policy #100.011)**

WHEREAS, the Board of Park Commissioners recognizes the importance of aligning district policy with Federal and State laws and regulations; and

WHEREAS, consistent with 000.001 Policy and Procedures of the Board of Park Commissioners, the Board retains authority to authorize, amend and repeal policies; and

WHEREAS the attached policy amendments have been reviewed by staff and legal counsel; Now, therefore be it

RESOLVED that the Board of Park Commissioners of the Metropolitan Park District of Tacoma update Policy 100.011 Comprehensive Financial Management Policy attached hereto.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on _____, 2022.

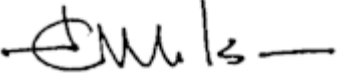
ATTEST:

President

Secretary

Clerk

COMPREHENSIVE FINANCIAL MANAGEMENT POLICY

Policy No.: 100.011	Resolution No.: RR94- 05RR104- <u>22</u>	Date Approved: 11/28/05 <u>12/12/22</u>	Supersedes the following Resolutions & Policies: RR94- <u>05</u>
Date procedures adopted by the Executive Director: 7/24/07	Procedure revision date:	Procedures approved by the Executive Director: 	

POLICY: (Approved by the Board of Park Commissioners.)

Purpose: The Metropolitan Park District of Tacoma (Metro Parks Tacoma) is accountable to its citizens for its use of public dollars. The establishment and maintenance of wise financial policies enables Metro Parks Tacoma’s officials to protect public interest and ensure public trust.

This Comprehensive Financial Management Policy incorporates past financial practices in defining the current policies to be used by Metro Parks Tacoma to meet its immediate and long term service goals and operate in a financially prudent manner. The individual policies contained herein serve as general guidelines for both the financial planning and internal financial management of Metro Parks Tacoma.

Comprehensive Financial Management Policy Outline:

- I. Purpose
- II. Policy Objectives
- III. Financial Planning Policy
- IV. General Budget Policy
- V. Capital Improvement Planning & Budgeting Policy
- VI. Cash Policy
- VII. Expenditure Policy
- VIII. Revenue Policy
- IX. Investment Policy
- X. Accounting, Auditing, & Financial Reporting Policy
- XI. Debt Management Policy
- XII. Current Budget Resolution
- XIII. Policy Changes

Policy

Requirements:

Section I. The Board of Park Commissioners is charged with establishing the policy direction for Metro Parks Tacoma under Washington State law. Sound business practice and good government dictates that the Board establishes policies regarding the fiscal activities of Metro Parks Tacoma in accordance with applicable local, state, and federal laws and regulations.

Section II. The objectives of the Comprehensive Financial Management Policy are as follows:
 A. To guide the Board of Park Commissioners and management policy decisions having significant fiscal impact.

- B. To set forth operating principles to minimize the cost of government and financial risk.
- C. To employ balanced and fair revenue policies to provide adequate funding for desired programs.
- D. To maintain appropriate financial capacity for bonded indebtedness for present and future needs.
- E. To promote sound financial management by providing accurate and timely information on Metro Parks Tacoma's financial condition.
- F. To protect Metro Parks Tacoma's credit rating and provide for adequate resources to meet the provisions of Metro Parks Tacoma's debt obligations.
- G. To ensure the authorized and legal use of financial resources through an effective system of internal controls.
- H. To promote cooperation and coordination with other governments and the private sector in the financing and delivery of services.

Section III. Financial Planning Policy. Metro Parks Tacoma (MPT) shall develop and update biennially a financial forecast for the General Fund and Enterprise funds that estimates fund resources and uses for the three biennia beyond the current biennium. This forecast will provide MPT's decision makers with an indication of the long-term fiscal impact of current policies and budget decisions. It is the goal of MPT to achieve a strong financial condition with the ability to:

- Adjust to local and regional economic impacts
 - Adjust efficiently to the community's changing service requirements
 - Effectively maintain and improve MPT's infrastructure
- A. To this end, the forecast should differentiate between revenue associated with one-time economic activities and revenues derived as a result of base economic growth. MPT financial planning should ensure the delivery of core services by assuring adequate reliance on ongoing resources in order to support continued MPT services during economic downturns.
 - B. The financial planning and subsequent budgeting for all funds will be based on the following principles:
 1. Revenues should be budgeted in a conservative manner that allows for the greatest probability of collection. Expenditures should be budgeted to include all normally foreseeable costs.
 2. Revenues should be forecast to consider comparable market rate factors, competition from other service providers, and will exclude one time resources. The expenditure forecast should include inflationary projections, and should include use of resources available from the state forecasting as well as economic forecasting available for Pierce County.

Section IV. General Budget Policy.

- A. Budget Development Policies
 1. These comprehensive financial management policies will be updated during each biennial budget cycle.
 2. MPT will adopt a 24-month balanced budget. The balanced budget means budgeted expenditures will not exceed the estimated available resources of beginning fund balance plus new revenues for the budget period. Although revenue estimates are made only at the fund level, expenditure budgets are prepared at the department level for the purpose of administrative control. The adopted budget is for a 24-month fiscal period with annual financial reporting against the entire biennial budget.
 3. The intent of the budget is that one-time as well as routine expenditures be financed with current resources.
 4. The MPT budget will be developed with consideration given first to ongoing mission-led programs before adding new programs.
 5. MPT will conduct public hearings to request public input to the budget process.

6. New proposals for ongoing services must be economically feasible, that is, revenue funding sources must be identified to cover continued maintenance and operations support.
 7. Reinvestment in capital assets is a necessity to a going concern. Budget consideration must be given to the varying life cycles of assets and therefore must include major repair and replacement of capital assets.
 8. The budget includes all anticipated resources and outlays for the biennium, including those funds for which appropriated budgets are not required. The budget will include estimates of the biennial portion of the continuing appropriations.
- B. Reserve Levels. Adequate reserve levels are a necessary component of MPT's overall financial management strategy and a key factor in measuring MPT's financial strength.
1. MPT will strive to maintain a fund balance sufficient to meet its seasonal cash flow needs and allow for unexpected expenditures and/or revenue declines. A target of not less than 5% nor more than 10% of general fund biennial expenditures will be designated as fund balance for cash flow related to the cyclical nature of some revenues, such as property tax receipts. To reduce the fund balance to less than 5% or to increase it above 10% shall require a super-majority approval of the entire Board of Park Commissioners.
- C. Basis of Budgeting. It is the intent of MPT to budget each fund on the basis of accounting used for financial reporting, full accrual or modified accrual.
1. In full accrual, revenues are budgeted when expected to be earned, expenses are budgeted when the related liability is expected to be incurred.
 2. In modified accrual, revenues are budgeted in the period in which they are anticipated to be both measurable and available to finance expenditures of the fiscal period. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are budgeted when the related liability is expected to be incurred.
- D. Budget Amendments & Adjustments. The budget may be adjusted or amended during the biennium in order to address unanticipated needs, emergencies, or changes in work plan. Adjustments or amendments will occur through a process coordinated by Management & Budget.
1. Adjustments. The budget is adopted at the fund level with allocations made for administrative control. Reallocation of existing appropriations does not change the budget "bottom line." From time to time there may be a need to shift allocations between line items, programs or even departments. If a category requires additional budget authority to cover unanticipated or increased costs, departments are encouraged to determine if a reallocation can be made from existing appropriation authority. As long as the total fund budget is not changed, the adjustment can be done administratively using the following procedures:
 - a. Adjustments between line items in a program can be authorized by the department director (ex: between Supplies and Advertising).
 - b. Adjustments between divisions within a department can be authorized by the department director if under \$35,000, and authorized by the executive director if over \$35,000 (ex: between Aquatics and Adult Athletics).
 - c. Adjustments between departments in a fund can be authorized by the executive director (ex: between Point Defiance Zoo & Aquarium and Northwest Trek, or between Management & Budget and Recreation & Community Services).
 - d. Adjustments between funds require Board approval.
 2. Amendments. Formal amendment of the budget is required when a fund's total budget changes. The change can either be when existing budget authority is moved between funds or when new budget authority is needed, such as MPT receiving additional grant funding. The amendment is done by

Board-approved resolution and amends the expenditure appropriation and the related funding source.

Section V. Capital Improvement Planning and Budgeting Policy. Capital improvement planning and budgeting policies will be accomplished by a separate policy adopted by the Board of Park Commissioners.

Section VI. Cash Policy.

- A. The department of Management & Budget will develop, maintain, and constantly seek to improve cash management systems which ensure the accurate and timely accounting, investment, and security of all cash assets. Management & Budget will periodically update written cash handling procedures and distribute them to all departments.
- B. Ongoing operations are funded from ongoing revenues. Accounting funds experiencing temporary cash deficits may obtain Board-approved interfund loans at interest rates determined by current outside investments.

Section VII. Expenditure Policy.

- A. The Management and Budget Department will maintain a system for monitoring MPT's budget performance. This system will provide the Board with quarterly financial information at the fund level, and will provide the Executive Director and department directors with monthly information at the fund and department level.
- B. Department heads are responsible for managing their budgets within the total appropriation for their department. Expenditures will also be within current resource projections.
- C. Purchase of goods and services will be accomplished by a separate Purchasing Policy adopted by the Board of Park Commissioners.
- D. Payroll costs are authorized by budget adoption. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. MPT will invest in technology and other efficiency tools to maximize productivity.
- E. Compensation planning and budgeting will focus on the total cost of compensation which includes all costs for salary, health care benefits, pension contributions, training costs, and other benefits of a non-salary nature.
- F. The Director of Management & Budget will develop a cost allocation plan which addresses inter-fund and intra-fund charges for services between funds and departments. The estimated direct and indirect costs of service will be budgeted and charged to the fund receiving the service. Interfund service fees charged to recover these costs will be recognized as revenue to the providing fund. A review of the method for determining the amount of the interfund assessment will be made during the biennial budget development process.

Section VIII. Revenue Policy.

- A. To the extent possible, a diversified and stable revenue system will be maintained to avoid impacting services due to short-run fluctuations in any one revenue source. Metro Parks will seek to avoid dependence on temporary or unstable revenues to support ongoing services
- B. Metro Parks will seek to avoid dependence on federal or state grants to support ongoing services. All potential governmental grants shall be analyzed for matching requirements. Acceptance of grants should support MPT's core and priority programs and services. Grants may be rejected if expenditure of local matching funds cannot be justified or if program continuation is not economically feasible without continued grant support.
- C. Metro Parks will develop a comprehensive list of fees and charges and shall consider cost recovery levels for differing service deliveries. This will be accomplished by a

separate Pricing & Cost Recovery Policy adopted by the Board of Park Commissioners.

- D. Revenue estimates for biennial budget purposes should be conservative yet realistic.
- E. Deficit financing and borrowing to support on-going operations should not be used.
- F. MPT must be sensitive to the balance between the need for services and MPT's ability to raise fees, charges, and taxes to support those services.
- G. A separate policy entitled Golf Course Capital Surcharge Policy will provide direction on the purpose and use of those surcharge funds.

Section IX. Investment Policy.

- A. It is the policy of Metro Parks Tacoma to invest public funds in a manner which will provide maximum security with the highest investment return while meeting the daily cash flow demands of MPT and conforming to all state and local statutes governing the investment of public funds.
- B. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio.
- C. The primary objectives, in priority order, of MPT's investment activities shall be:
 - 1. Safety: Safety of the principal is the foremost objective of the investment program. Investments of MPT shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
 - 2. Liquidity: MPT's investment portfolio will remain sufficiently liquid to enable the District to meet all operating requirements that might be reasonably anticipated.
 - 3. Return on Investment: MPT's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account MPT's investment risk constraints and the cash flow characteristics of the portfolio.
- D. The Board of Park Commissioners has established an Investment Committee by resolution (RR37-05). The investment committee is authorized to develop procedures to administer the distribution of investment interest earnings.
- E. Per RCW 35.61.180, Pierce County is the ex-officio treasurer of MPT. Investment policies of Pierce County are consistent with the above policies, and county procedures exist to ensure compliance with these policies.

Section X. Accounting, Auditing, and Financial Reporting Policy.

- A. For accounting and financial reporting, MPT will follow generally accepted accounting principles (GAAP) for local governmental entities as set forth by the Governmental Accounting Standards Board (GASB). These principles include:
 - 1. Maintaining an accounting system adequate to provide all of the data needed to allow for the timely preparation of financial statements for the entire financial reporting entity in conformity with GAAP;
 - 2. Hiring, training, developing, and retaining accounting staff with the knowledge and capability to produce GAAP financial statements and other related financial management documents;^[1]
 - A-3. Issuing timely^[2] financial statements for the entire financial reporting entity in conformity with GAAP as part of an annual comprehensive financial report; and
- B. MPT will also follow budgeting, accounting and reporting requirements of the Washington State Auditors Office.
 - 1. Budget Monitoring & Reporting: After the budget has been approved, it is the responsibility of the governing board, chief financial and administrative officer, and department directors to see that services are delivered within limits provided in the budget.

2. MPT will closely monitor the progress of actual revenues and expenditures through the year and identify any variances that might cause the District to result with a significant surplus or deficit.
3. MPT will prepare and make available to management and the governing board on a quarterly basis financial reports to include:
 - a. Statement of Net Position
 - b. Statement of Revenue
 - c. Statement of Cash Flow
 - B-d. Budget to actual reports detailing significant variances of sources and uses of funds as a management tool.
- C. MPT's annual financial statements will be audited in accordance with state statutes and bond requirements.

Section XI.

Debt Management Policy.

- A. The amount of debt issued by MPT is an important factor in measuring financial performance and condition. Proper use and management of borrowing can yield significant advantages. From a policy perspective, debt can be used as a mechanism to equalize costs of needed improvements to both present and future citizens and as a way to reduce the costs of substantial public improvements.
- B. The following policies apply to the issuance and repayment of debt:
 1. The Board of Park Commissioners approval is required prior to issuance of debt.
 2. MPT will comply with all statutory debt limitations imposed by the Revised Code of Washington (RCW).
 3. The Director of Management and Budget, or designee, has the authority to act as debt manager in the duties of debt issuance and related repayment activities.
 4. MPT will use the services of a legally certified and credible bond counsel in the preparation of all bond representations.
 5. A financial advisor may be used to provide MPT with objective advice and analysis on debt issuance.
 6. A fiscal agent will be used to provide accurate and timely securities processing and timely payment to bondholders. As provided by chapter 43.80 RCW, MPT will use the fiscal agent appointed by the state.
 7. An underwriter will be used for all debt issued in a negotiated or private placement sale method. The underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors.
 8. MPT will generally issue its debt through a competitive process but may use a negotiated process.
 9. MPT will not use long-term debt to support current operations.
 10. Long-term borrowing will only be used for capital improvements that cannot be financed from current revenues.
 11. Short-term borrowing (one year or less) will only be used to meet the immediate financing needs of a project for which long-term financing has been secured but not yet received.
 12. The issuance of bonds shall be financed for a period not to exceed a conservative estimate of the asset's useful life, or a maximum of 20 years.
 13. MPT will seek to maintain or improve its bond rating through financial policies, budgets, and forecasts.
 14. MPT may use refunding bonds where appropriate, when restructuring its current outstanding debt. A debt refunding is a refinance of debt typically done to take advantage of lower interest rates. Unless otherwise justified, such as a desire to remove or change a bond covenant or restructure debt repayment due to cash flow needs, a debt refunding will require a present value savings of five percent of the principal amount of the refunding debt being issued.
 15. MPT will use bond proceeds pursuant to the bond resolutions, contracts, and Internal Revenue Codes applicable to government bonds. MPT will maintain a

system of recordkeeping and reporting to meet and satisfy calculations necessary for yield restriction requirements and arbitrage rebate requirements on the District's tax-exempt bonds.

16. The Management & Budget Director shall be responsible for providing annual disclosure information to established national information repositories and for maintaining compliance with disclosure statements as required by state and national regulatory bodies.
- C. MPT shall develop and maintain a capital planning process such as the strategic plan for consideration and adoption by the Board of Park Commissioners as part of the budget process. Coordination and review of the debt requirements shall be performed by Management & Budget staff who will analyze the timing of debt, calculation of debt outstanding, debt limitation calculations and compliance, impact on future debt burdens, and current revenue requirements.
- D. Prior to issuance of debt, MPT will prepare revenue projections to ensure there is adequate revenue to make principal and interest payments.
- E. Debt Repayment. MPT shall pay all interest and repay all debt in accordance with the terms of the bond resolutions. The maturity of bonds issued should be the same or less than the expected life of the project for which the bonds were issued.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR105-22

ADOPTING THE 2023-2024 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 2023-2024 biennium beginning on January 1, 2023 and ending on December 31, 2024; and

WHEREAS, the detail budget is specified in the Executive Director's Recommended 2023-2024 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 14, 2022 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:

November 14, 2022	Public Hearing on 2023-2024 Biennial Budget First Reading Regular & Excess Property Tax Levies
November 28, 2022	First Reading on 2023-2024 Biennial Budget Second Reading Regular & Excess Property Tax Levies
December 5, 2022	Public Hearing on 2023-2024 Biennial Budget
December 12, 2022	Second Reading and Adoption of 2023-2027 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 2023-2024 biennial period; now therefore be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that the 2023-2024 Biennial Budget for the period of January 1, 2023 – December 31, 2024 be approved and appropriated as follows:

Section 1. The required expenditures for departmental needs and operations of Metro Parks Tacoma for the 2023-2024 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 2023-2024 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, 2023 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 _____, 2022.

President

ATTEST:

Secretary

Clerk

METRO PARKS TACOMA
2023-2024 Biennial Budget
Exhibit A to Resolution No. RR105-22

Fund Type	Fund Name	Sources - Revenue	Uses - Expenditures
General Fund			
101	General Fund	\$ 89,139,962	\$ 86,866,111
	Additions to/(Use of) Fund Balance		2,273,851
	Total General Fund	\$ 89,139,962	89,139,962
Enterprise Funds			
403	Regional Parks	26,178,264	26,402,441
404	Zoological & Environmental Education	65,300,000	65,300,000
	Use of Working Capital / Reserves	224,177	-
	Total Enterprise Funds	\$ 91,702,441	\$ 91,702,441
Total 2023-2024 Operating Budget		\$ 180,842,403	\$ 180,842,403
Total 2023-2024 Capital Budget		\$ 74,427,137	\$ 74,427,137
Debt Service Funds			
263	2012 UTGO	2,236,300	2,236,300
240	2014A UTGO	894,650	894,650
224	2014B UTGO	5,873,250	5,873,250
264	2015 UTGO	4,408,000	4,408,000
241	2016 UTGO	8,529,550	8,529,550
242	2018 UTGO	6,280,500	6,280,500
265	2019 UTGO	1,829,600	1,829,600
	Total Debt Service Funds	\$ 30,051,850	\$ 30,051,850
Internal Service Funds			
510	Equipment Rental	725,013	991,000
520	Medical Insurance	11,569,000	11,750,000
530	Property & Liability Insurance	120,000	120,000
	Use of Working Capital / Reserves	446,987	-
	Total Internal Service Funds	\$ 12,861,000	\$ 12,861,000
Total All Funds		\$ 298,182,390	\$ 298,182,390

Section XII. Policies Changes. The development of the biennial budget provides the opportunity to review Metro Parks Tacoma’s Comprehensive Financial Management Policies and make necessary adjustments due to new or revised Metro Parks Tacoma policies, State law, or recommendations made by national accreditation and/or approval authorities. Such adjustments will be summarized utilizing the following Policy Change form and will be placed at the front of the Comprehensive Financial Management Policy.

Policy Changes:

Section	Title	Change Summary
Section XI	Current Budget Resolution	Change from 2005-2006 Biennial Budget Resolution to 2007-2008 Biennial Budget Resolution
Section XI	Current Budget Resolution	Change from 2007-2008 Biennial Budget Resolution to 2009-2010 Biennial Budget Resolution
Section XI	Current Budget Resolution	Change from 2009-2010 Biennial Budget Resolution to 2011-2012 Biennial Budget Resolution
Section XI	Current Budget Resolution	Change from 2011-2012 Biennial Budget Resolution to 2013-2014 Biennial Budget Resolution
<u>Section XI</u>	<u>Current Budget Resolution</u>	<u>2023-2024 Biennial Budget Resolution</u>
<u>Section X</u>	<u>Accounting, Auditing & financial Reporting</u>	<u>GASB & GAAP principles & accounting and reporting updates</u>





MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Debbie Russell, Director of Business, Administration & Planning;

SUBJECT: 2023-2024 Biennial Budget

DATE: November 23, 2022

EXECUTIVE SUMMARY: Metro Parks Tacoma (MPT) staff is requesting the Board to review for approval the accompanying resolution, which adopts the 2023-2024 Biennial Operating and Capital Budgets. The district's \$180.8 million proposed operating budget, plus an additional \$74.4 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: As the community worked to adapt and stabilize their lives in the midst of a pandemic, MPT refocused resources to ensure that all in our community had continued access to safe and socially responsible parks and recreational experiences. The pandemic created new and urgent needs within our community, which provided us with opportunities for collaborations with other public and non-profit partners.

Economically, MPT continued to rebound in 2022 as the pandemic slowed. A major concern was the revenues which were expected to drop significantly. Step-by-step, the district incrementally re-aligned budget lines to reflect closer to actual expenditures and revenues, working on smarter service delivery models, and positioning the organization to benefit from healthier economic times.

MPT spent the past two years seeking community input on the types of programs and services needed and operational improvements that would better serve residents. This engagement has come through customer service surveys, meeting with ethnic and cultural partners, program focus groups, and advisory councils; hosting "Co-create to Recreate" events, etc. Additionally, the nonprofit Trust for Public Lands (TPL), which works with communities across the nation to increase public access to parks, programs and open space, says its own community survey shows Tacoma residents want the district to address key needs, including basic maintenance and operations to support out-of-school recreation programming and access to clean and secure facilities, parks, and open spaces.

Results from these efforts provide strong evidence that the community values the district's parks, recreation, and zoological system and understands the challenges of maintaining and increasing levels of service where necessary to meet the area's growing needs.

In July 2022, the Board of Park commissioners approved Resolution RR53-22 which placed a proposition on the November 8th ballot for consideration by the voters of MPT. MPT had asked the voters to consider what is known as a “levy lid lift,” which would restore the property tax rate to the legal limit of \$0.75 per \$1,000 of assessed value.

On November 8, 2022, Proposition 1 passed with just over 63% of the voters approving of the levy lid lift, demonstrating the clear support and confidence from voters to contribute even more to the livability of our community.

This resolution supports the 2023-24 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

General Fund

The General Fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes. A portion of the fund’s revenues are transferred to the Internal Service Funds to help finance the purchases and debt for fleet vehicles and equipment, medical self-insurance, and property/liability claims insurance.

Enterprise Funds

Metro Parks manages four enterprise funds; however only the Zoological and Environmental Education Fund qualifies as a major fund quantitatively.

- The Zoological and Environmental Education Fund is an enterprise fund which accounts for Point Defiance Zoo and Aquarium and Northwest Trek Wildlife Park. These facilities provide a wide array of Pacific Rim and native wildlife experiences through exhibits, on- and off-site programs, and events. Point Defiance Zoo and Aquarium is a year-round 27-acre zoological facility where visitors view wildlife species native to the Pacific Rim. Northwest Trek is a 715-acre wildlife and nature preserve where visitors are provided the rare opportunity to view animals native to the Pacific Northwest in a captive yet natural setting.

Metro Parks has elected to present the other three funds separately and along-side rather than combining them. Running regional parks under an enterprise model by grouping earned revenue and sales tax in one work unit can promote and maintain long-term financial sustainability for a governmental agency. Among the advantages to this model are that if the fund turns a profit, its revenue can carry over to fund operations in the next fiscal year, and fees might decrease, or the additional resources can be reinvested into the enterprise. For example, the funds could be used for preventative maintenance or can be devoted to additional marketing, technology, or other business support needs in order to continue to maximize the enterprise’s bottom-line and not be reliant on general fund subsidies. Under the Regional Parks Enterprise Fund financing concept:

- Regional Parks and facility operations will be managed more as a business unit.

- Like ZEED, dedicated Pierce County sales tax will be directed to this regional operation—collected from park users residing outside the city limits versus only Tacoma residents.
- Earned revenue and the COT contract for service for regional parks will be allocated to this operation, freeing up Property taxes to focus more on community assets within the general fund.

The Boathouse Marina Fund accounts for the Point Defiance Boathouse. These operations provide dry boat storage, boat and motor rentals, gas sales, tackle and gift shop sales, fishing license sales, guest moorage, parking, and free fishing piers.

The Meadow Park Golf Course Fund accounts for the Meadow Park Golf Course. These operations include golf rounds, rentals, and retail sales.

Internal Service Funds

Additionally, Metro Parks reports three Internal Service funds to account for fleet purchasing services provided to other departments on a cost reimbursement basis, medical self-insurance, and property/liability claims.

Fund Balance

Metro Parks Tacoma places a strong emphasis on managing and maintaining a strong financial condition. Having healthy reserves allows the district to weather a downturn in the economy, without sacrificing a decline in the level of service delivery or service quality to our residents.

Metro Parks has adopted a Comprehensive Financial Management Policy which effectively manages the cost of government and financial risks through sound business practices. The three main principles of this policy include: 1) revenues will be budgeted in a conservative manner, while expenditures are budgeted to include all normally foreseeable costs; 2) revenues should be forecasted to exclude one-time available resources and to consider current market rate factors and competition, while expenditure forecasts should include inflationary factors; and 3) a fund balance of 5-10% of biennial expenditures should be maintained.

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 be 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.

FISCAL IMPACT: The district's 2023-2024 Biennium Operating budget shows a balanced budget. The budget is anticipating \$180.8 million in revenues and expenditures, which includes contingencies and reserves. The budget will support 458 full-time equivalent employees and \$74.4 million in capital spending.

Revenues

Revenues for MPT are expected to increase by \$65.1 million, a 56.4% increase over previous biennium budget. The district's main sources of funding are charges for services (earned revenues) property tax, and sales tax revenues.

- Property tax revenue will see significant growth in FY 2023, primarily due to the restoration of the property tax rate to the legal limit of \$.75 per \$1,000 assessed value. When compared to 2022, revenues are projected to increase \$16.1 million (or 93%) in 2023 and \$16.8 million (or 63.3%) in 2024, which results in a total of \$67,377,364 in property tax revenue for the biennium. Property tax revenue accounts for over 37% of total revenues.
- Earned revenue is projected to increase \$4,482,788 million (or 56.3%) when compared to 2021-2022 biennium. Earned revenue accounts for over 35% of the total revenues for the biennium. The projections were developed using trends specific to existing programs and services, attendance, anticipated programming and fee changes, new programming and services, and other factors that may impact earned revenue. New revenue opportunities from new programs and services where there is little or no historical data, are projected conservatively using objective and available data.
- Sales tax revenue are projected to increase \$9,912,083 (or 43%) when compared to 2021-2022 biennium. Reflecting approximately 18.1% of total revenues, sales tax revenue is forecasted using historical and recent trends as well as up-to-date local and regional economic data, particularly as it relates to consumers' confidence and retail sales. Sales tax actual revenue collected are recognized within the Parks & Recreation and Zoological & Education Departments according to their respective statutory allocation (RCW 82.14.400).

Expenditures

Increased visitation, combined with the high-quality of service MPT provides, will continue to impact the costs of operating and maintaining both parks and trails. Increased visitation requires more maintenance costs, increased cleaning costs, and ultimately, additional staff to meet park user's needs.

Economic conditions have changed drastically over the last 18 months as record inflation combined with rapid wage growth continue to drive operating costs substantially higher than usual. Expenditures for the district's budget are projected to increase by \$54.5 million, or 47.4% when compared to the previous biennium budget.

- Salaries & Benefits: Metro Parks staff and the services they provide play a key component in attracting and retaining park users. For that reason, the hiring and retaining of highly qualified and creative staff is an annual priority. Salaries and benefits account for 65% of the Operating Budget. Increases in wages and benefits are influenced by internal factors (such as contracts, insurance premiums etc.) and external factors (labor market, wages offered by others, etc.) making it an annual challenge to stay competitive in the labor market. The 2023 budget was exceptionally challenging as rapid growth in seasonal wage rates and inflation driven wage growth from other employers required the district to take extraordinary steps to remain competitive. The 2023-2024 Budget contains increases in wage adjustments for all employees in lower pay grades and cost-of-living adjustments for all full-time represented and non-represented staff.
- Supplies, Materials, Services & Contracts: With strong demand combined with ongoing supply issues, inflation has increased and remains high. According to the Washington

State Economic & Revenue Forecast, Consumer price inflation of 9.1% outpaced national average of 8.2% in 2022. This results in increases to operational and maintenance costs which are highly uncertain given recent price inflation for fuel, construction, and services.

- **Insurance Premiums:** The Washington Cities Insurance Authority (WCIA) released that it's seen an extraordinary increase in both WCIA's reinsurance and member claim costs, therefore, its Executive Committee approved to adopt an overall rate increase of 40% for 2023. This, for Metro Parks, results in a 16% increase in 2023 and 8% increase in 2024.
- **Operating Reserves:** The additional property tax revenue is anticipated to result in a surplus for FY 2023 and FY 2024, which will provide additional reserves to address the following:
 - During the development of the budget, MPT received the finalized Class and Compensation Study results and plans to administer an updated Compensation Philosophy that may result in changes to the salary tables and classifications.
 - Resources set aside for specific future capital projects, asset management, emergency expenses, downturns in the economy, or other unforeseen needs.

Fund Balance

The General Fund Operating Budget projects \$2,273,851 of revenues over expenditures, resulting in an estimated ending fund balance of \$6,263,842 or 7% of biennial expenditures at the end of fiscal year 2024.

The 2023-2024 Operating Budget for all funds is \$180,842,403 and the Capital Budget is \$74,427,137. The General Fund Operating budget maintains a 7% fund balance target that is well within the 5%-10% policy requirement.

ADDITIONAL INFORMATION: For additional information on this resolution, please contact Tania Wink, Chief Financial and Administrative Officer at 253-305-1081 or tania.wink@tacomaparks.com

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR105-22

ADOPTING THE 2023-2024 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 2023-2024 biennium beginning on January 1, 2023 and ending on December 31, 2024; and

WHEREAS, the detail budget is specified in the Executive Director's Recommended 2023-2024 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 14, 2022 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:

November 14, 2022	Public Hearing on 2023-2024 Biennial Budget First Reading Regular & Excess Property Tax Levies
November 28, 2022	First Reading on 2023-2024 Biennial Budget Second Reading Regular & Excess Property Tax Levies
December 5, 2022	Public Hearing on 2023-2024 Biennial Budget
December 12, 2022	Second Reading and Adoption of 2023-2027 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 2023-2024 biennial period; now therefore be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that the 2023-2024 Biennial Budget for the period of January 1, 2023 – December 31, 2024 be approved and appropriated as follows:

- Section 1. The required expenditures for departmental needs and operations of Metro Parks Tacoma for the 2023-2024 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 2023-2024 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, 2023 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 _____, 2022.

President

ATTEST:

Secretary

Clerk

METRO PARKS TACOMA
2023-2024 Biennial Budget
Exhibit A to Resolution No. RR105-22

Fund Type	Fund Name	Sources - Revenue	Uses - Expenditures
General Fund			
101	General Fund	\$ 89,139,962	\$ 86,866,111
	Additions to/(Use of) Fund Balance		2,273,851
	Total General Fund	\$ 89,139,962	\$ 89,139,962
Enterprise Funds			
403	Regional Parks	26,178,264	26,402,441
404	Zoological & Environmental Education	65,300,000	65,300,000
	Use of Working Capital / Reserves	224,177	-
	Total Enterprise Funds	\$ 91,702,441	\$ 91,702,441
Total 2023-2024 Operating Budget		\$ 180,842,403	\$ 180,842,403
Total 2023-2024 Capital Budget		\$ 74,427,137	\$ 74,427,137
Debt Service Funds			
263	2012 UTGO	2,236,300	2,236,300
240	2014A UTGO	894,650	894,650
224	2014B UTGO	5,873,250	5,873,250
264	2015 UTGO	4,408,000	4,408,000
241	2016 UTGO	8,529,550	8,529,550
242	2018 UTGO	6,280,500	6,280,500
265	2019 UTGO	1,829,600	1,829,600
	Total Debt Service Funds	\$ 30,051,850	\$ 30,051,850
Internal Service Funds			
510	Equipment Rental	725,013	991,000
520	Medical Insurance	11,569,000	11,750,000
530	Property & Liability Insurance	120,000	120,000
	Use of Working Capital / Reserves	446,987	-
	Total Internal Service Funds	\$ 12,861,000	\$ 12,861,000
Total All Funds		\$ 298,182,390	\$ 298,182,390