

**METROPOLITAN PARK DISTRICT  
OF TACOMA**



**AGENDA**

**November 13, 2023  
6:00 P.M.**

**MPT Park Headquarters  
4702 S. 19th St.  
Tacoma, WA 98405**

Join Remotely  
Via Telephone: 1-253-215-8782  
Enter Meeting ID: 838 9317 8338  
Participant ID: no ID needed just press #

Join Zoom Meeting

<https://metroparkstacoma-org.zoom.us/j/83893178338>

MEETINGS ARE RECORDED  
AND MAY BE HEARD UPON REQUEST

**COMMISSIONERS**

**ANDREA SMITH, PRESIDENT**

**AARON POINTER, CLERK**

**TIM REID**

**ROSIE AYALA**

**MICHAEL LIANG**

5:30 P.M. **STUDY SESSION** ADA TRANSITION PLAN

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

**LAND ACKNOWLEDGEMENT**

**ROLL CALL**

**FLAG SALUTE**

**SPECIAL PRESENTATIONS** NATIVE AMERICAN HERITAGE PROCLAMATION

**PRESIDENT'S REPORT**

**STANDING COMMITTEE & COMMISSION REPORTS**

**EXECUTIVE DIRECTOR'S REPORT**

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"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 November 13, 2023 by e-mailing them to [jenniferb@tacomaparks.com](mailto: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 November 13, 2023. 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**

(5-10) MINUTES OF THE OCTOBER 23, 2023 REGULAR BOARD MEETING

**CONSENT AGENDA**

(11-12) **RESOLUTION NO. C88-23**: APPROVAL OF WARRANTS CLAIM FUND FOR OCTOBER 2023

(Contact: Tania Wink, Chief Financial & Administrative Officer)

(13-24) **RESOLUTION NO. C89-23**: APPROVAL OF QUARTERLY FINANCIAL REPORTS FOR PERIOD JANUARY 1, 2023, THROUGH SEPTEMBER 30, 2023

(Contact: Tania Wink, Chief Financial & Administrative Officer)

(25-30) **RESOLUTION NO. C90-23**: APPOINTING ZEPHYRA BURT AND MATTHEW KERNS TO THE NATURE & ENVIRONMENT ADVISORY COUNCIL

(Contact: Mark Knowlden, Interim Director of Parks and Recreation)

**REGULAR AGENDA**

**PURCHASING RESOLUTIONS**

*(Requiring one reading for adoption)*

(31-36) **RESOLUTION NO. P91-23**: AUTHORIZING THE PURCHASE OF GOODS AND SERVICES FOR METRO PARKS TACOMA

1. SERVICEMASTER FOR REMEDIATION & CLEAN UP SERVICES CHANGE ORDER IN THE AMOUNT \$52,694.45 (INCLUDING WSST)

(Contact: Mark Knowlden, Interim Director of Parks and Recreation)

2. SKYHAWKS SPORTS ACADEMY FOR BEYOND THE BELL PROGRAMS IN THE AMOUNT OF \$193,000 (INCLUDING WSST)

(Contact: Mark Knowlden, Interim Director of Parks and Recreation)

3. HOME DEPOT FOR GROUND & OPERATING TOOLS & SUPPLIES CHANGE ORDER NOT TO EXCEED \$20,000 (INCLUDING WSST)

(Contact: Mark Knowlden, Interim Director of Parks and Recreation)

**PUBLIC WORKS PURCHASING RESOLUTIONS**

*(Requiring one reading for adoption)*

**SINGLE READING RESOLUTION**

*(Requiring one reading for adoption)*

**SECOND READING RESOLUTIONS**

*(Requiring two readings for adoption)*

**FIRST READINGS:**

*(Requiring two readings for adoption)*

(37-40)      **RESOLUTION NO. RR92-23:** AUTHORIZING 2023 GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2024  
(Contact: Tania Wink, Chief Financial & Administrative Officer)

(41-44)      **RESOLUTION NO. RR93-23:** AUTHORIZING EXCESS TAX LEVY FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND REDEMPTION  
(Contact: Tania Wink, Chief Financial & Administrative Officer)

(45-69)      **RESOLUTION NO. RR94-23:** A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE METROPOLITAN PARK DISTRICT OF TACOMA, PIERCE COUNTY, WASHINGTON, AUTHORIZING THE ISSUANCE AND SALE OF ONE OR MORE SERIES OF UNLIMITED TAX GENERAL OBLIGATION BONDS IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$42,000,000 TO CONSTRUCT, EQUIP, RENOVATE, ACQUIRE, AND MAKE CAPITAL IMPROVEMENTS TO THE FACILITIES OF THE DISTRICT, TO REFUND CERTAIN OUTSTANDING GENERAL OBLIGATION BONDS OF THE DISTRICT, TO CAPITALIZE INTEREST, AND TO PAY COSTS OF ISSUANCE OF THE BONDS; PROVIDING FOR THE ANNUAL LEVY OF TAXES TO PAY THE BONDS; AND DELEGATING THE AUTHORITY TO DETERMINE THE FINAL TERMS OF THE BONDS UNDER THE TERMS AND CONDITIONS SET FORTH HEREIN.  
(Contact: Tania Wink, Chief Financial & Administrative Officer)

**UNFINISHED BUSINESS**

**NEW BUSINESS**

**BOARD COMMENTS**

**ADJOURNMENT**

**UPCOMING BOARD MEETINGS**

|                   |                               |         |                       |
|-------------------|-------------------------------|---------|-----------------------|
| November 15, 2023 | Capital Improvement Committee | 5:00 PM | District Headquarters |
| November 20, 2023 | Committee of the Whole        | 5:30 PM | District Headquarters |
| November 27, 2023 | Regular Park Board Meeting    | 6:00 PM | District Headquarters |
| November 29, 2023 | Capital Improvement Committee | 5:00 PM | District Headquarters |

\*Remote Option meeting details can be found on the Metro Parks Website [www.metroparkstacoma.org](http://www.metroparkstacoma.org)

\*Committee Meetings are subject to change - please check the Metro Parks Website, [www.metroparkstacoma.org](http://www.metroparkstacoma.org) for the most up to date meeting schedules.





**MINUTES OF REGULAR MEETING  
BOARD OF PARK COMMISSIONERS  
October 23, 2023**

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

REMOTE: Aaron Pointer

IN THE CHAIR: Andrea Smith

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

**PUBLIC HEARING**

- GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2024
- EXCESS TAX LEVY FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO)  
BOND REDEMPTION

Tania Wink opened the hearing by reviewing RCW's related to the District's need to establish amounts for property revenue needed to fund operations. She stated the established amount is due to the County Assessor's office by November 30<sup>th</sup>, and the County then has assessed rates in place by December 31<sup>st</sup>.

Ms. Wink then gave a brief review of the restrictions in State law limiting annual property tax revenue growth. A 2023 Property Tax distribution graph noting agency collection rates was reviewed. Additionally, Ms. Wink provided information showing the home value rates comparison for 2022 and 2023 noting the decrease in assessed values of single-family homes in Tacoma in 2023.

A table showing property tax collection rates for the District from 2015-2024 was then reviewed. Ms. Wink commented that in 2024 the Regular levy is proposed to be set at \$.75, and the excess levy rate set at \$.46 totaling \$1.2160.

The first reading for the levy certification is scheduled for November 13<sup>th</sup> with second reading scheduled for November 27<sup>th</sup>.

The floor was then opened for community comments.

Being no additional comments, the public hearing was closed.

**REGULAR MEETING**

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

Commissioner Ayala was named as acting clerk as Commissioner Pointer attend the meeting remotely.

## **SPECIAL PRESENTATIONS**

### **PARKS CHAMPION AWARD**

Following an introduction from Sandra Eliason and BRAC Chair Doug Andreassen, Coordinated Care and Akeem Davis were both named as Parks Champion Award recipients for this quarter. Board members thanked and recognized the efforts of the recipients.

### **EMPLOYEE RETIREMENT RECOGNITION**

Chris Buck was recognized by the Board on the occasion of his retirement after serving 33 years with Metro Parks Tacoma.

### **QUARTERLY CAPITAL UPDATE**

Marty Stump opened the presentation by commenting and showing photos related to projects completed in Q3 including Stewart Heights Aquatic Facility renovations and the People's Center roof. Mr. Stump then commented on the projects in construction in Q3 including:

- Melanie's Park
- PDZA South Pacific Aquarium Renovation
- Community School Yards
- Jennie Reed Elementary
- Stafford Elementary
- Rocky Shores Filtration Infrastructure
- NW Trek New Well at Conservation Center

Several photos noting the progress of Melanie's Park, South Pacific Aquarium, the NW Trek Well, and community school yards were shared with the Board.

Projects in design during Q3 were highlighted as follows:

- TPS Community School Yards
- Mann, Whitman and Larchmont
- Titlow Park North Hidden Beach Bridge
- Titlow Park Lagoon Restoration & RR Trestle
- Fort Nisqually Clerks House and Bldg Renov.
- NWT Animal Operations Facility
- Pt. Defiance Park Loop Trail Phase 2
- Jefferson Park Fieldhouse – Fire Remediation
- Dash Point Pier and Park Renovation
- Peck Community Sports Park
- Point Defiance Utilities Assessment
- Ferry Park Play Equipment Replacement

Mr. Stump highlighted the planning work occurring around Titlow Park at North Hidden Beach and the Lagoon Restoration. He also reminded the Board of the work with community related to the Peck Sports Park and showed a couple of design concepts that will be shared with the community at a public meeting scheduled for November 8<sup>th</sup>.

Mr. Stump then commented on the project goals of the Dash Point Pier and Park Renovation project including: restoration of local fishing, ensuring safety & accessibility, and consideration for environmental impacts.

Q3 Partnership Projects were also noted by staff including:

- First Creek Park & Trailhead Improvements (with TPL)
- Swan Creek Channel Restoration (with Pierce County)
- Verlo Multi-Sport Court with Seattle Kraken
- EPA Shoreline Improvements at Dune
- Joint Operations & Skills Center Planning
- COT / TFD Facilities Planning
- FS #7 at SERA - PreDesign
- Commencement Bay Shoreline Planning

Mr. Stump then summarized funding awards for many projects from 2022 and 2023.

Additionally, Mr. Stump noted the following Q3 planning efforts in progress:

- Parks and Recreation System Comprehensive Plan
- MPT Climate Action Plan
- Enterprise Asset Management System
- MPT Future Bond Planning
- ADA Transition Plan

### **PRESIDENTS REPORT**

President Smith commented on the sessions she attended at the NRPA annual conference earlier in the month.

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

#### Nature & Environment Advisory Council

Commissioner Ayala commented that the committee will meet later this week.

#### Joint Municipal Action Committee

Commissioner Ayala stated that at the last meeting Pierce Transit presented information on their agency sustainability plan. The committee also received a presentation about the Cultural Ambassador program.

#### Business & Responsive Agency Advisory

Commissioner Reid commented that the council met last Thursday. The committee received information on District branding work, as well as the status of District policy review & Q3 financials.

#### Arts & Heritage Advisory Council

Commissioner Liang commented that the council meet last week and discussed the Capital Improvement Policy, specifically the percentage for the arts section.

**EXECUTIVE DIRECTOR’S REPORT**

Executive Director, Shon Sylvia commented on the following:

- The District hosted 2 state legislators and a staffer from Senator Patty Murray's office at Point Defiance Zoo last week. Guests were Senator T'wina Nobles, Representative Melanie Morgan, and Juan Beltran-Gonzales, who represents Senator Murray's interests in Pierce County. Staff are working on scheduling visits with other Tacoma-area legislators and will keep Board members posted.
- Debbie Russell introduced new employees Ha Ho and Joel Oliver.

**COMMUNITY COMMENTS**

Written comments were submitted by Heidi Stephens in opposition to a land transfer to allow for the current proposal of Fire Station 7.

Sandra Ford sent in photos of the current Blueberry Park sign and requested the District replace the sign due to its poor condition.

Theresa Evans commented that she is aware of a homeless family living in a local park and requested that perhaps staff could assist with resources.

**MINUTES OF THE OCTOBER 9, 2023 REGULAR BOARD MEETING**

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

**CONSENT AGENDA****RESOLUTION NO. C85-23: APPOINTING ALEX FAZEKAS-BOONE TO THE ACTIVE LIVING AND COMMUNITY WELLNESS ADVISORY COUNCIL**

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

**PURCHASING RESOLUTIONS** None**PUBLIC WORKS PURCHASING RESOLUTIONS** None**SINGLE READING RESOLUTIONS**

**RESOLUTION NO. R86-23: DEMOLITION AGREEMENT OF THE EXISTING BUILDING AT SOUTH PARK BY AND BETWEEN THE ASIA PACIFIC CULTURAL CENTER AND THE METROPOLITAN PARK DISTRICT OF TACOMA**



Commissioner Liang moved adoption of the resolution; seconded by Commissioner Ayala.

Debbie Russell commented Metro Parks supports the demolition and construction of the new Cultural Center and is advancing the demolition agreement separately from the restated lease agreement and construction agreement, so that demolition phase may proceed according to project schedule. It was noted that the demolition agreement will replace the current lease agreement with APCC and will be in effect until the restated lease and construction agreements are finalized.

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

**RESOLUTION NO. R87-23: ACCEPTING AND APPROPRIATING FUNDS FROM ONE ROOF FOUNDATION TO BUILD A NEW FLOOR BALL AND MULTIPURPOSE COURT AT VERLO PLAYFIELD**

Commissioner Liang moved adoption of the resolution; seconded by Commissioner Ayala.

Debbie Russell commented that the Seattle Kraken and the National Hockey League (NHL) will contribute funding to Metro Parks Tacoma to build a new, fully inclusive and accessible floor ball and multipurpose court for the Eastside neighborhood of Tacoma. One Roof Foundation will provide Metro Parks Tacoma with up to \$225,000.00 for the project.

Commissioner Liang commented on public feedback gathered in support of this kind of amenity. Commissioner Ayala asked if the donated funds would cover the entire project. Ms. Russell commented that staff expects that it will cover the costs.

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

**SECOND READINGS RESOLUTIONS** None

**FIRST READING RESOLUTIONS** None

**NEW BUSINESS** None

**UNFINISHED BUSINESS** None

**BOARD COMMENTS**

Commissioner Pointer commented that he is excited about the Peck Sports Park.

President Smith noted that there will not be a CIC meeting on Wednesday.

President Smith commented there is a COW scheduled for Monday, October 30<sup>th</sup>.

**ADJOURN**

Being no further business, the meeting was adjourned at 7:04p.m.

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President

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Clerk

Submitted by: Jennifer Bowman, Board Secretary



**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. C88-23**

**APPROVAL OF WARRANTS CLAIM FUND FOR OCTOBER 2023**

WHEREAS, the Board of Park Commissioners approved, appropriated and adopted the 2023-2024 Biennial Budget in Resolution No. RR 105-22, dated December 12, 2022, to meet public expenses, bond retirement, interest and operational expenses for the biennium ending December 31, 2024: 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 \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk

BLANKET CERTIFICATION AND WARRANT APPROVAL FORM

AUDITOR'S CERTIFICATION

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

FOR THE PERIOD STARTING OCTOBER 1, 2023 AND ENDING OCTOBER 31, 2023.

WARRANTS CLAIM FUND

ACCOUNTS PAYABLE CLAIMS FUND:

|   |         |                       |
|---|---------|-----------------------|
| Warrant Serial Numbers <u>341504</u> to <u>341787</u> | AMOUNT: | <u>\$8,251,544.59</u> |
|---|---------|-----------------------|

PAYROLL CLAIMS FUND:

|   |         |                    |
|---|---------|--------------------|
| Warrant Serial Numbers <u>57819</u> to <u>57957</u> | AMOUNT: | <u>\$91,135.85</u> |
|---|---------|--------------------|

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

|       |                       |
|-------|-----------------------|
| TOTAL | <u>\$8,342,680.44</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.

**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. C89-23**

**APPROVAL OF QUARTERLY FINANCIAL REPORTS FOR PERIOD  
JANUARY 1, 2023, THROUGH SEPTEMBER 30, 2023**

WHEREAS, the Board of Park Commissioners approved, appropriated, and adopted the 2023-2024 Biennial Budget in Resolution No. RR 105-22, dated December 12, 2022, to meet public expenses, bond retirement, interest and operational expenses for the biennium ending December 31, 2024: and

WHEREAS, the Chief Financial & Administrative Officer, on November 13, 2023, submitted the Quarterly Financial Reports for period January 1, 2023, through September 30, 2023 to the Board of Park Commissioners of the Metropolitan Park District of Tacoma.

WHEREAS, the Board of Park Commissioners of the Metropolitan Park District of Tacoma has received and reviewed the Quarterly Financial Reports for period January 1, 2023 through September 30, 2023,

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma hereby approves the Quarterly Financial Reports for period January 1, 2023 through September 30, 2023 as presented in the form before the Board.

The foregoing resolution was adopted by the Board of Commissioners of the Metropolitan Park District of Tacoma at a meeting held on \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk

**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**Operating - General Fund # 101**  
**Quarter Ending September 30, 2023**

|                                 | <b>2023 - 2024</b><br><b>Biennium Budget</b> | <b>2023</b><br><b>Budget</b> | <b>YTD</b><br><b>Actual</b> | <b>Remaining</b><br><b>Budget</b> |
|---------------------------------|--|------------------------------|-----------------------------|-----------------------------------|
| <b>SOURCES</b>                  |  |                              |                             |                                   |
| Property Tax                    | 67,377,364                                   | 33,289,211                   | 18,331,416                  | 14,957,795                        |
| Sales Tax                       | 6,261,932                                    | 3,084,696                    | 2,206,298                   | 878,398                           |
| Intergovernmental Funding       | 1,467,013                                    | 909,388                      | 753,459                     | 155,929                           |
| Grants                          | 91,986                                       | 49,236                       | 87,822                      | (38,586)                          |
| City of Tacoma                  | 7,181,370                                    | 3,546,258                    | 2,413,758                   | 1,132,500                         |
| Donations - Private             | 49,875                                       | 24,925                       | 30,609                      | (5,684)                           |
| Donations - Foundation          | 5,062,400                                    | 2,531,200                    | 616,584                     | 1,914,616                         |
| Earned Revenue & Other          | 16,542,570                                   | 7,575,515                    | 6,485,131                   | 1,090,384                         |
| Transfer In/Overhead Allocation | 1,065,524                                    | 522,404                      | 178,699                     | 343,705                           |
| <b>Total Sources (Revenues)</b> | <b>105,100,034</b>                           | <b>51,532,833</b>            | <b>31,103,777</b>           | <b>20,429,056</b>                 |

|                                  | <b>2023 - 2024</b><br><b>Biennium Budget</b> | <b>2023</b><br><b>Budget</b> | <b>YTD</b><br><b>Actual</b> | <b>Available</b><br><b>Budget</b> |
|----------------------------------|--|------------------------------|-----------------------------|-----------------------------------|
| <b>USES</b>                      |  |                              |                             |                                   |
| Salaries & Benefits              | 65,056,063                                   | 31,406,580                   | 21,293,917                  | 10,112,663                        |
| Supplies                         | 5,610,168                                    | 2,933,778                    | 1,828,685                   | 1,105,093                         |
| Services & Charges               | 23,355,709                                   | 11,601,340                   | 7,753,515                   | 3,847,825                         |
| Intergovernmental Charges        | 498,079                                      | 385,954                      | 71,278                      | 314,676                           |
| Capital                          | 242,152                                      | 142,500                      | 114,662                     | 27,838                            |
| Debt Services                    | -  | -                            | -                           | -                                 |
| Interfund Transfer - Out         | -  | -                            | 400,227                     | (400,227)                         |
| Operating Reserves               | 8,064,012                                    | 4,032,006                    | -                           | 4,032,006                         |
| <b>Total Uses (Expenditures)</b> | <b>102,826,183</b>                           | <b>50,502,158</b>            | <b>31,462,284</b>           | <b>19,039,874</b>                 |



**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**Office of the Executive Director - GF #101**  
**Quarter Ending September 30, 2023**

|                                 | <b>2023 - 2024</b>     | <b>2023</b>      | <b>YTD</b>       | <b>Remaining</b> |
|---------------------------------|------------------------|------------------|------------------|------------------|
|                                 | <b>Biennium Budget</b> | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
| <b>SOURCES</b>                  |                        |                  |                  |                  |
| Property Tax                    | 15,803,690             | 7,023,205        | 3,849,597        | 3,173,608        |
| Sales Tax                       | -                      | -                | -                | -                |
| Intergovernmental Funding       | -                      | -                | 197,914          | (197,914)        |
| Grants                          | -                      | -                | -                | -                |
| City of Tacoma                  | -                      | -                | -                | -                |
| Donations - Private             | -                      | -                | 15,000           | (15,000)         |
| Donations - Foundation          | -                      | -                | -                | -                |
| Earned Revenue & Other          | -                      | -                | -                | -                |
| Transfer In/Overhead Allocation | -                      | -                | -                | -                |
| <b>Total Sources (Revenues)</b> | <b>15,803,690</b>      | <b>7,023,205</b> | <b>4,062,511</b> | <b>2,960,694</b> |

|                                  | <b>2023 - 2024</b>     | <b>2023</b>      | <b>YTD</b>       | <b>Available</b> |
|----------------------------------|------------------------|------------------|------------------|------------------|
|                                  | <b>Biennium Budget</b> | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
| <b>USES</b>                      |                        |                  |                  |                  |
| Salaries & Benefits              | 2,077,041              | 1,017,913        | 747,288          | 270,625          |
| Supplies                         | 27,800                 | 15,000           | 15,325           | (325)            |
| Services & Charges               | 3,082,986              | 1,560,443        | 299,398          | 1,261,045        |
| Intergovernmental Charges        | 278,000                | 278,000          | -                | 278,000          |
| Interfund Transfer - Out         | -                      | -                | 380,000          | (380,000)        |
| Operating Reserves               | 8,064,012              | 4,032,006        | -                | 4,032,006        |
| <b>Total Uses (Expenditures)</b> | <b>13,529,839</b>      | <b>6,903,362</b> | <b>1,442,011</b> | <b>5,461,351</b> |



**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**Business Administration & Planning - GF #101**  
**Quarter Ending September 30, 2023**

|                                 | <b>2023 - 2024<br/>Biennium Budget</b> | <b>2023<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Remaining<br/>Budget</b> |
|---------------------------------|--|------------------------|-----------------------|-----------------------------|
| <b>SOURCES</b>                  |  |                        |                       |                             |
| Property Tax                    | 19,911,886                             | 10,752,419             | 5,866,053             | 4,886,366                   |
| Sales Tax                       | -                                      | -                      | -                     | -                           |
| Intergovernmental Funding       | -                                      | -                      | -                     | -                           |
| Grants                          | -                                      | -                      | -                     | -                           |
| City of Tacoma                  | -                                      | -                      | -                     | -                           |
| Donations - Private             | -                                      | -                      | -                     | -                           |
| Donations - Foundation          | -                                      | -                      | 50,000                | (50,000)                    |
| Earned Revenue & Other          | 21,600                                 | 10,500                 | 6,246                 | 4,254                       |
| Transfer In/Overhead Allocation | 1,065,524                              | 522,404                | -                     | 522,404                     |
| <b>Total Sources (Revenues)</b> | <b>20,999,010</b>                      | <b>11,285,323</b>      | <b>5,922,299</b>      | <b>5,363,024</b>            |

|                                  | <b>2023 - 2024<br/>Biennium Budget</b> | <b>2023<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Available<br/>Budget</b> |
|----------------------------------|--|------------------------|-----------------------|-----------------------------|
| <b>USES</b>                      |  |                        |                       |                             |
| Salaries & Benefits              | 13,127,221                             | 6,205,332              | 3,964,624             | 2,240,708                   |
| Supplies                         | 596,027                                | 414,560                | 142,546               | 272,014                     |
| Services & Charges               | 7,275,162                              | 3,640,759              | 2,279,659             | 1,361,100                   |
| Intergovernmental Charges        | 600                                    | 300                    | 3,161                 | (2,861)                     |
| Capital                          | -                                      | -                      | 114,662               | (114,662)                   |
| <b>Total Uses (Expenditures)</b> | <b>20,999,010</b>                      | <b>10,260,951</b>      | <b>6,504,653</b>      | <b>3,756,298</b>            |





**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**Parks & Recreation - Community & Neighborhood Parks, Programs, & Facilities - GF #101**  
**Quarter Ending September 30, 2023**

|                                 | <b>2023 - 2024<br/>Biennium Budget</b> | <b>2023<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Remaining<br/>Budget</b> |
|---------------------------------|--|------------------------|-----------------------|-----------------------------|
| <b>SOURCES</b>                  |  |                        |                       |                             |
| Property Tax                    | 31,661,788                             | 15,513,587             | 8,615,765             | 6,897,822                   |
| Sales Tax                       | -                                      | -                      | -                     | -                           |
| Intergovernmental Funding       | 1,105,225                              | 547,600                | 284,203               | 263,397                     |
| Grants                          | 81,986                                 | 39,236                 | 87,822                | (48,586)                    |
| City of Tacoma                  | 2,851,974                              | 1,413,546              | 1,080,784             | 332,762                     |
| Donations - Private             | 2,675                                  | 1,325                  | 3,701                 | (2,376)                     |
| Donations - Foundation          | 4,182,400                              | 2,091,200              | 547,510               | 1,543,690                   |
| Earned Revenue & Other          | 12,451,214                             | 5,825,316              | 5,239,826             | 585,490                     |
| Transfer In/Overhead Allocation | -                                      | -                      | 178,699               | (178,699)                   |
| <b>Total Sources (Revenues)</b> | <b>52,337,262</b>                      | <b>25,431,810</b>      | <b>16,038,311</b>     | <b>9,393,499</b>            |

|                                  | <b>2023 - 2024<br/>Biennium Budget</b> | <b>2023<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Available<br/>Budget</b> |
|----------------------------------|--|------------------------|-----------------------|-----------------------------|
| <b>USES</b>                      |  |                        |                       |                             |
| Salaries & Benefits              | 38,414,680                             | 18,639,103             | 12,780,332            | 5,858,771                   |
| Supplies                         | 4,011,459                              | 2,017,914              | 1,345,962             | 671,952                     |
| Services & Charges               | 9,614,983                              | 4,724,610              | 3,637,551             | 1,087,059                   |
| Intergovernmental Charges        | 181,988                                | 89,223                 | 60,115                | 29,108                      |
| Capital                          | 114,152                                | 74,500                 | -                     | 74,500                      |
| Debt Services                    | -                                      | -                      | -                     | -                           |
| Interfund Transfer - Out         | -                                      | -                      | 20,227                | (20,227)                    |
| Operating Reserves               | -                                      | -                      | -                     | -                           |
| <b>Total Uses (Expenditures)</b> | <b>52,337,262</b>                      | <b>25,545,350</b>      | <b>17,844,187</b>     | <b>7,701,163</b>            |



**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**Parks & Recreation - Regional Parks & Attractions - GF #101**  
**Quarter Ending September 30, 2023**

|                                 | <b>2023 - 2024</b>     | <b>2023</b>      | <b>YTD</b>       | <b>Remaining</b> |
|---------------------------------|------------------------|------------------|------------------|------------------|
|                                 | <b>Biennium Budget</b> | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
| <b>SOURCES</b>                  |                        |                  |                  |                  |
| Property Tax                    | -                      | -                | -                | -                |
| Sales Tax                       | 6,261,932              | 3,084,696        | 2,206,298        | 878,398          |
| Intergovernmental Funding       | 361,788                | 361,788          | 271,343          | 90,445           |
| Grants                          | 10,000                 | 10,000           | -                | 10,000           |
| City of Tacoma                  | 4,329,396              | 2,132,712        | 1,332,974        | 799,738          |
| Donations - Private             | 47,200                 | 23,600           | 11,907           | -                |
| Donations - Foundation          | 880,000                | 440,000          | 19,075           | 420,926          |
| Earned Revenue & Other          | 4,069,756              | 1,739,699        | 1,239,059        | 500,640          |
| <b>Total Sources (Revenues)</b> | <b>15,960,072</b>      | <b>7,792,495</b> | <b>5,080,656</b> | <b>2,700,146</b> |

|                                  | <b>2023 - 2024</b>     | <b>2023</b>      | <b>YTD</b>       | <b>Available</b> |
|----------------------------------|------------------------|------------------|------------------|------------------|
|                                  | <b>Biennium Budget</b> | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
| <b>USES</b>                      |                        |                  |                  |                  |
| Salaries & Benefits              | 11,437,121             | 5,544,232        | 3,801,673        | 1,742,559        |
| Supplies                         | 974,882                | 486,304          | 324,852          | 161,452          |
| Services & Charges               | 3,382,578              | 1,675,528        | 1,536,906        | 138,622          |
| Intergovernmental Charges        | 37,491                 | 18,431           | 8,002            | 10,429           |
| Capital                          | 128,000                | 68,000           | -                | 68,000           |
| Interfund Transfer - Out         | -                      | -                | -                | -                |
| Operating Reserves               | -                      | -                | -                | -                |
| <b>Total Uses (Expenditures)</b> | <b>15,960,072</b>      | <b>7,792,495</b> | <b>5,671,433</b> | <b>2,121,062</b> |



**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**Parks & Recreation - Pt. Defiance Marina Complex - Enterprise Fund #401**  
**Quarter Ending September 30, 2023**

|                                 | <b>2023 - 2024</b>     | <b>2023</b>      | <b>YTD</b>       | <b>Remaining</b> |
|---------------------------------|------------------------|------------------|------------------|------------------|
|                                 | <b>Biennium Budget</b> | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
| <b>SOURCES</b>                  |                        |                  |                  |                  |
| Property Tax                    | -                      | -                | -                | -                |
| Sales Tax                       | -                      | -                | -                | -                |
| Intergovernmental Funding       | -                      | -                | -                | -                |
| Grants                          | -                      | -                | -                | -                |
| City of Tacoma                  | -                      | -                | -                | -                |
| Donations - Private             | -                      | -                | -                | -                |
| Donations - Foundation          | -                      | -                | -                | -                |
| Earned Revenue & Other          | 2,961,192              | 1,435,472        | 1,276,850        | 158,622          |
| Transfer In/Overhead Allocation | -                      | -                | -                | -                |
| <b>Total Sources (Revenues)</b> | <b>2,961,192</b>       | <b>1,435,472</b> | <b>1,276,850</b> | <b>158,622</b>   |

|                                  | <b>2023 - 2024</b>     | <b>2023</b>      | <b>YTD</b>       | <b>Available</b> |
|----------------------------------|------------------------|------------------|------------------|------------------|
|                                  | <b>Biennium Budget</b> | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
| <b>USES</b>                      |                        |                  |                  |                  |
| Salaries & Benefits              | 1,767,698              | 898,925          | 536,464          | 362,461          |
| Supplies                         | 1,031,158              | 504,160          | 482,566          | 21,594           |
| Services & Charges               | 539,759                | 260,980          | 216,578          | 44,402           |
| Intergovernmental Charges        | 42,796                 | 22,540           | 28,719           | (6,179)          |
| Capital                          | -                      | -                | 17,025           | (17,025)         |
| Debt Services                    | -                      | -                | -                | -                |
| Interfund Transfer - Out         | -                      | -                | -                | -                |
| Operating Reserves               | -                      | -                | -                | -                |
| <b>Total Uses (Expenditures)</b> | <b>3,381,411</b>       | <b>1,686,605</b> | <b>1,281,352</b> | <b>405,253</b>   |



**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**Parks & Recreation - Meadow Park Golf Course - Enterprise Fund #402**  
**Quarter Ending September 30, 2023**

|                                 | 2023 - 2024<br>Biennium Budget | 2023<br>Budget   | YTD<br>Actual    | Remaining<br>Budget |
|---------------------------------|--------------------------------|------------------|------------------|---------------------|
| <b>SOURCES</b>                  |                                |                  |                  |                     |
| Property Tax                    | -                              | -                | -                | -                   |
| Sales Tax                       | -                              | -                | -                | -                   |
| Intergovernmental Funding       | -                              | -                | -                | -                   |
| Grants                          | -                              | -                | -                | -                   |
| City of Tacoma                  | -                              | -                | -                | -                   |
| Donations - Private             | -                              | -                | -                | -                   |
| Donations - Foundation          | -                              | -                | -                | -                   |
| Earned Revenue & Other          | 7,257,000                      | 3,561,000        | 3,105,200        | 455,800             |
| Transfer In/Overhead Allocation | -                              | -                | -                | -                   |
| <b>Total Sources (Revenues)</b> | <b>7,257,000</b>               | <b>3,561,000</b> | <b>3,105,200</b> | <b>455,800</b>      |

|                                  | 2023 - 2024<br>Biennium Budget | 2023<br>Budget   | YTD<br>Actual    | Available<br>Budget |
|----------------------------------|--------------------------------|------------------|------------------|---------------------|
| <b>USES</b>                      |                                |                  |                  |                     |
| Salaries & Benefits              | 3,263,012                      | 1,599,872        | 1,113,135        | 486,737             |
| Supplies                         | 960,600                        | 484,300          | 406,233          | 78,067              |
| Services & Charges               | 1,553,480                      | 738,400          | 426,110          | 312,290             |
| Intergovernmental Charges        | 52,000                         | 26,000           | 12,848           | 13,152              |
| Capital                          | 1,000,000                      | 500,000          | -                | 500,000             |
| Debt Services                    | -                              | -                | -                | -                   |
| Interfund Transfer - Out         | 8,125                          | 7,500            | -                | 7,500               |
| Operating Reserves               | 223,741                        | 110,741          | -                | 110,741             |
| <b>Total Uses (Expenditures)</b> | <b>7,060,958</b>               | <b>3,466,813</b> | <b>1,958,327</b> | <b>1,508,486</b>    |



**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**Zoological & Environmental Education Department - Enterprise Fund #404**  
**Quarter Ending September 30, 2023**

|                                 | <b>2023 - 2024</b>     | <b>2023</b>       | <b>YTD</b>        | <b>Remaining</b> |
|---------------------------------|------------------------|-------------------|-------------------|------------------|
| <b>SOURCES</b>                  | <b>Biennium Budget</b> | <b>Budget</b>     | <b>Actual</b>     | <b>Budget</b>    |
| Property Tax                    |                        |                   |                   |                  |
| Sales Tax                       | 26,420,735             | 13,019,574        | 9,365,972         | 3,653,602        |
| Intergovernmental Funding       | 144,000                | 72,000            | 72,000            | -                |
| Grants                          | 48,000                 | 24,000            | 9,000             | 15,000           |
| City of Tacoma                  | -                      | -                 | -                 | -                |
| Donations - Private             | 417,741                | 203,500           | 40,861            | 162,639          |
| Donations - Foundation          | 1,674,025              | 816,500           | 268,783           | 547,717          |
| Earned Revenue & Other          | 36,595,499             | 17,749,367        | 12,553,532        | 5,195,835        |
| Transfer In/Overhead Allocation | -                      | -                 | -                 | -                |
| <b>Total Sources (Revenues)</b> | <b>65,300,000</b>      | <b>31,884,941</b> | <b>22,310,148</b> | <b>9,574,793</b> |

|                                  | <b>2023 - 2024</b>     | <b>2023</b>       | <b>YTD</b>        | <b>Available</b> |
|----------------------------------|------------------------|-------------------|-------------------|------------------|
| <b>USES</b>                      | <b>Biennium Budget</b> | <b>Budget</b>     | <b>Actual</b>     | <b>Budget</b>    |
| Salaries & Benefits              | 42,768,247             | 20,611,072        | 14,840,879        | 5,770,193        |
| Supplies                         | 4,250,345              | 2,073,540         | 2,185,607         | (112,067)        |
| Services & Charges               | 17,282,783             | 9,182,881         | 4,224,239         | 4,958,642        |
| Intergovernmental Charges        | 447,809                | 218,475           | 153,096           | 65,379           |
| Capital                          | 16,297                 | 7,950             | 538,487           | (530,537)        |
| Debt Services                    | -                      | -                 | 21,584            | (21,584)         |
| Interfund Transfer - Out         | -                      | -                 | 1,300,000         | (1,300,000)      |
| Operating Reserves               | 534,519                | 284,007           | -                 | 284,007          |
| <b>Total Uses (Expenditures)</b> | <b>65,300,000</b>      | <b>32,377,925</b> | <b>23,263,892</b> | <b>9,114,033</b> |



**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**ZEED - Northwest Trek - Enterprise Fund #404**  
**Quarter Ending September 30, 2023**

|                                 | <b>2023 - 2024<br/>Biennium Budget</b> | <b>2023<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Remaining<br/>Budget</b> |
|---------------------------------|--|------------------------|-----------------------|-----------------------------|
| <b>SOURCES</b>                  |  |                        |                       |                             |
| Property Tax                    | -                                      | -                      | -                     | -                           |
| Sales Tax                       | 8,718,842                              | 4,296,459              | 3,090,770             | 1,205,689                   |
| Intergovernmental Funding       | -                                      | -                      | -                     | -                           |
| Grants                          | 30,000                                 | 15,000                 | -                     | 15,000                      |
| City of Tacoma                  | -                                      | -                      | -                     | -                           |
| Donations - Private             | 11,900                                 | 5,900                  | 11,928                | (6,028)                     |
| Donations - Foundation          | 2,600                                  | 1,300                  | 23,000                | (21,700)                    |
| Earned Revenue & Other          | 8,004,061                              | 3,945,263              | 2,350,700             | 1,594,563                   |
| Transfer In/Overhead Allocation | -                                      | -                      | -                     | -                           |
| <b>Total Sources (Revenues)</b> | <b>16,767,403</b>                      | <b>8,263,922</b>       | <b>5,476,398</b>      | <b>2,787,524</b>            |

|                                  | <b>2023 - 2024<br/>Biennium Budget</b> | <b>2023<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Available<br/>Budget</b> |
|----------------------------------|--|------------------------|-----------------------|-----------------------------|
| <b>USES</b>                      |  |                        |                       |                             |
| Salaries & Benefits              | 11,716,462                             | 5,710,047              | 3,599,642             | 2,110,405                   |
| Supplies                         | 1,202,840                              | 587,465                | 480,715               | 106,750                     |
| Services & Charges               | 4,351,268                              | 1,984,377              | 1,084,217             | 900,160                     |
| Intergovernmental Charges        | 84,015                                 | 41,000                 | 29,013                | 11,987                      |
| Capital                          | -                                      | -                      | 248,329               | (248,329)                   |
| Debt Services                    | -                                      | -                      | 21,584                | -                           |
| Interfund Transfer - Out         | -                                      | -                      | -                     | -                           |
| Operating Reserves               | 134,575                                | 61,372                 | -                     | 61,372                      |
| <b>Total Uses (Expenditures)</b> | <b>17,489,161</b>                      | <b>8,384,261</b>       | <b>5,463,500</b>      | <b>2,942,345</b>            |



**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**ZEED - Pt. Defiance Zoom & Aquarium - Enterprise Fund #404**  
**Quarter Ending September 30, 2023**

|                                 | <b>2023 - 2024</b>     | <b>2023</b>       | <b>YTD</b>        | <b>Remaining</b> |
|---------------------------------|------------------------|-------------------|-------------------|------------------|
| <b>SOURCES</b>                  | <b>Biennium Budget</b> | <b>Budget</b>     | <b>Actual</b>     | <b>Budget</b>    |
| Property Tax                    |                        |                   |                   |                  |
| Sales Tax                       | 17,701,892             | 8,723,115         | 6,275,202         | 2,447,913        |
| Intergovernmental Funding       | 144,000                | 72,000            | 72,000            | -                |
| Grants                          | 18,000                 | 9,000             | 9,000             | -                |
| City of Tacoma                  | -                      | -                 | -                 | -                |
| Donations - Private             | 405,841                | 197,600           | 28,933            | 168,667          |
| Donations - Foundation          | 1,671,425              | 815,200           | 245,783           | 569,417          |
| Earned Revenue & Other          | 28,591,438             | 13,804,104        | 10,202,832        | 3,601,272        |
| Transfer In/Overhead Allocation | -                      | -                 | -                 | -                |
| <b>Total Sources (Revenues)</b> | <b>48,532,597</b>      | <b>23,621,019</b> | <b>16,833,750</b> | <b>6,787,269</b> |

|                                  | <b>2023 - 2024</b>     | <b>2023</b>       | <b>YTD</b>        | <b>Available</b> |
|----------------------------------|------------------------|-------------------|-------------------|------------------|
| <b>USES</b>                      | <b>Biennium Budget</b> | <b>Budget</b>     | <b>Actual</b>     | <b>Budget</b>    |
| Salaries & Benefits              | 31,051,785             | 14,901,025        | 11,241,237        | 3,659,788        |
| Supplies                         | 3,047,505              | 1,486,075         | 1,704,892         | (218,817)        |
| Services & Charges               | 12,931,515             | 7,198,504         | 3,140,022         | 4,058,482        |
| Intergovernmental Charges        | 363,794                | 177,475           | 124,083           | 53,392           |
| Capital                          | 16,297                 | 7,950             | 290,158           | (282,208)        |
| Interfund Transfer - Out         | -                      | -                 | 1,300,000         | (1,300,000)      |
| Operating Reserves               | 399,944                | 222,634           | -                 | 222,634          |
| <b>Total Uses (Expenditures)</b> | <b>47,810,840</b>      | <b>23,993,663</b> | <b>17,800,392</b> | <b>6,193,271</b> |



**Metro Parks Tacoma**  
**Quarterly Financial Report**  
**Capital Projects**  
**Funds 301 - 376**  
**Quarter Ending September 30, 2023**

|   | <b>2023 - 2024<br/>Biennium Budget</b> | <b>2023<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Available<br/>Budget</b> |
|---|--|------------------------|-----------------------|-----------------------------|
| <b>SOURCES</b>  |  |                        |                       |                             |
| 14UTGO  | 35,481,913                             | 17,837,942             | 4,064,569             | 13,773,373                  |
| Foundations, Partnerships,<br>Donations, Grants & Other | 38,945,224                             | 23,059,390             | 5,966,630             | 17,092,760                  |
| <b>Total Sources (Revenues)</b>                         | <b>74,427,137</b>                      | <b>40,897,332</b>      | <b>10,031,200</b>     | <b>30,866,132</b>           |
| <b>USES</b>   |  |                        |                       |                             |
| Point Defiance Zoo & Aquarium                           | 9,644,673                              | 6,251,891              | 3,091,950             | 3,159,941                   |
| Regional Parks  | 16,532,970                             | 9,812,670              | 1,792,410             | 8,020,260                   |
| Waterfront Parks & Facilities                           | 14,993,596                             | 8,369,002              | 3,113,027             | 5,255,975                   |
| Historical & Cultural Landmarks                         | 1,917,472                              | 1,190,466              | 57,555                | 1,132,911                   |
| Community Parks   | 4,501,357                              | 1,758,260              | 519,978               | 1,238,282                   |
| Neighborhood Parks & Small Caps                         | 7,540,557                              | 3,497,144              | 737,959               | 2,759,185                   |
| Community Centers                                       | 459,755                                | 373,291                | 63,925                | 309,366                     |
| Sports Complexes & Athletic Fields                      | 3,544,218                              | 1,743,464              | 501,056               | 1,242,408                   |
| Open Space, Trails & Natural Areas                      | 1,571,750                              | 1,189,000              | 89,004                | 1,099,996                   |
| Land Acquisition  | 1,524,500                              | 1,524,500              | (309)                 | 1,524,809                   |
| System Efficiencies                                     | 12,196,289                             | 5,187,644              | 64,645                | 5,122,999                   |
| <b>Total Uses (Expenditures)</b>                        | <b>74,427,137</b>                      | <b>40,897,332</b>      | <b>10,031,200</b>     | <b>30,866,132</b>           |







**MEMORANDUM**

TO: Board of Park Commissioners

THROUGH: Rosie Ayala, Park Board Commissioner

FROM: Jennifer Crump, Nature & Environment Advisory Council Chair

SUBJECT: **Appointing Zephyra Burt and Matthew Kerns to the Nature & Environment Advisory Council**

DATE: November 6, 2023

**EXECUTIVE SUMMARY:** The applications for membership of the Nature & Environment Advisory Council were reviewed by the board liaison, staff and the council. It is the recommendation of the entire council that the Board of Park Commissioners appoint the candidates for three-year terms to conclude in 2026. A copy of the candidates' applications are attached.

**BACKGROUND:** The Board of Park Commissioners adopted RR20-14 to redefine citizen advisory councils roles to be better align with the District's four mission-driven areas. The District maintains these Councils in order to have citizen engagement in Park District functions and to foster a broad range of citizen input and expertise in strategic decision-making and policy-development. Citizen advisory councils are important vehicles for the implementation of the District's participation policy and are aligned with best practices in the industry.

The Nature & Environment Advisory Council has reviewed the applications submitted by Zephyra Burt and Matthew Kerns and interviewed the candidates. We have determined that they:

1. Have knowledge, interest and skills related to the Advisory Council Charter.
2. Have interests related to the parks, programs, and facilities operated by Metro Parks Tacoma.
3. Would make good additions to the existing composition of the Council.
4. Are willing and able to commit to the Charter and goals of the Council.

After the appointments are made, the total number of the council will be thirteen members.

**FISCAL IMPACT:** None.

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

**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. C90-23**

**APPOINTING ZEPHYRA BURT AND MATTHEW KERNS TO THE  
NATURE & ENVIRONMENT ADVISORY COUNCIL**

WHEREAS, Metro Parks Tacoma seeks to provide quality programs and services to all its customers and residents; and

WHEREAS, Metro Parks Tacoma wishes to utilize the input and expertise of a broad base of community members for guidance in the development of its programs and services; and

WHEREAS, the Board of Park Commissioners has established four Citizen Advisory Councils for the purpose of aiding the Board of Park Commissioners by assessing and recommending policy and program decisions that influence mission-led interest areas; and

WHEREAS, there are current vacancies on the advisory council; and

WHEREAS applications were reviewed by the chair of the council, staff and board liaison and the appointments are recommended by the entire membership in order to sustain functional councils; now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma to appoint the following citizens to serve on the Nature & Environment Advisory Council.

Zephyra Burt, Term Expires on November 30, 2026

Matthew Kerns, Term Expires on November 30, 2026

The foregoing resolution was adopted by the Board of Commissioners of the Metropolitan Park District of Tacoma at a meeting held on \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk

# Zephyra Burt

## Dashboard



Contact Information  
Name: Zephyra Burt  
Mobile:  
Home:  
Email: ;

History  
This Year 0.00 Hours  
Lifetime 0.00 Hours  
Last Login Friday, August 18, 2023

## Contact Information

Name Zephyra Topaz Burt  
Username  
Email Address  
Home Phone  
Cell Phone  
Phone Preference  
Date of Birth  
Region  
Address



## General Availability

|           | Mornings                 | Afternoons               | Evenings                 | Nights                   |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|
| Monday    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Tuesday   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Wednesday | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Thursday  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Friday    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Saturday  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Sunday    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## Custom Fields

| Custom Field     | Value   |
|------------------|---------|
| <b>About You</b> |         |
| Pronouns         | She/Her |

## Agreements and Acknowledgements

I agree to the Volunteer Release and Waiver of Liability found in the information box to the right of this field.  
Current:  
Pending: 1. I agree

## Additional Questions

I wish to serve on the following Advisory Council Nature & Environment

Why do you want to be part of this council? I want to be a part of maintaining our parks as places that can inspire a life long appreciation for nature. I'm particularly interested in being involved in equitable access and nature education.

Occupation (If retired, please indicate former occupation) Admin Assistant

Current Employer (or state Retired) Tahoma Audubon Society

Education (Name of high school; college/university; year graduated/degree) Highschool: Thomas Jefferson, 2010 Highline Community College, General AA, 2012 I took some time off to save before pursuing my Bachelors degree. Evergreen State College, 2014-2017

Please describe your interests and qualifications as related to this position I have a strong knowledge of native plants, trees, and fungi. I worked for two years as an urban forestry ecologist with the Green Seattle Partnership, surveying parks and greenbelts in the greater

| Custom Field   | Value   |
|--|---|
|  | Seattle area. I mapped the progress of habitat restoration efforts and noted the presence of invasive species for later removal. Currently, I work as an admin assistant at the Tahoma Audubon Society. I do my best to make sure our programs are accessible--from implementing pay what you can pricing options, to including transit directions and amenities information on our walks, to making sure our website is screen-reader friendly. I've also streamlined our volunteer application process resulting in the recruitment of 4 new volunteers, 3 of them interested in habitat restoration and one who is doing a new series of family and beginner friendly birding walks.   |
| Please list any involvement in professional/community activities, including any current/past involvement with MPT programs | I'm a gardener at Franklin Park Community Garden. I started gardening there in 2018. During 2020 and 2021, I was the coordinator for the Giving Garden, which donates over 600 lbs of produce a year to local foodbanks and food distribution organizations like Food is Free. Though time commitments meant I had to step back from my coordinator role, I still volunteer at the giving garden, growing peppers and greens for Hilltop Fed.   |
| References (Name/Address/Phone)  | Marjorie 'Margie' Shea<br>5 Jennifer Barfield,  |
| Resume (Please upload your resume if available)  |   |
| What unique qualities or point of view can you bring to the council?   | City parks were the start of my appreciation for our regions ecology. I love our national parks, but I didn't actually visit one until my mid 20s. I know the impact city parks can have and I want our parks to be the kind of place that inspires a life long love of nature. I also have been without a car most of my life which has often made accessing parks difficult or impossible. I approach things from the standpoint of making them as accessible to as many people as possible. For example, who are the people who can't make it to a workshop at 1PM on a weekday? Can we find a transit accessible location for an event? By asking people to bring their own garden tools to a restoration work party, have we basically ruled out most all apartment dwellers, who may not have a garden or tools of their own? These are all things I've run into trying to be involved in environmental endeavors and workshops in the past, so I do my best not to replicate them and to address them when I see them. In addition to this, I love to share my knowledge of local ecology with others! |

## Qualifications

No qualifications specified.

## Background Checks

There are no background checks to display.

## General Interests

No general interests selected.

## Committees

Not a member of any committees.

## Classifications

None Specified

## Reports

### Summary

**Lifetime Hours** 0.00  
**2023 Hours** 0.00  
**First volunteered in 2023**

## Miscellaneous

**Database User ID** 1326326  
**Last Login Date** Friday, August 18, 2023  
**Group** This profile represents an individual.  
**Status** Applicant (Last Changed 8/18/2023)  
**Date Joined** 8/18/2023 (Less than 1 year)  
**Application Form** 1  
**Log Hours Permission** Organization Default (Can log hours without approval)  
**Timeclock Permission** Organization Default (Cannot log hours)

## Communications

# Matthew Kerns

## Dashboard



Contact Information  
Name: Matthew Kerns  
Mobile:  
Home: (  
Work:  
Email:

History  
This Year 0.00 Hours  
Lifetime 0.00 Hours  
Last Login Tuesday, August 08, 2023

## Contact Information

Name Mr. Matthew Roger Kerns  
Legal First Name  
Username  
Email Address  
Home Phone  
Work Phone  
Cell Phone  
Phone Preference  
Date of Birth  
Region  
Address



## General Availability

|           | Mornings                 | Afternoons               | Evenings                 | Nights                   |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|
| Monday    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Tuesday   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Wednesday | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Thursday  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Friday    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Saturday  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Sunday    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## Custom Fields

| Custom Field | Value |
|--------------|-------|
|--------------|-------|

### About You

|          |            |
|----------|------------|
| Pronouns | He/Him/His |
|----------|------------|

### Agreements and Acknowledgements

|   |                                 |
|---|---------------------------------|
| I agree to the Volunteer Release and Waiver of Liability found in the information box to the right of this field. | Current:<br>Pending: 1. I agree |
|---|---------------------------------|

### Additional Questions

|   |                      |
|---|----------------------|
| I wish to serve on the following Advisory Council | Nature & Environment |
|---|----------------------|

|   |  |
|---|--|
| Why do you want to be part of this council? | While I work in Maple Valley, my hometown is the City of Tacoma and I would love to give back by serving on an advisory council! It has always been a passion of mine to protect and preserve our natural environment. I am also looking to broaden my professional experience with nature & environment topics and initiatives. While this is my top choice in advisory councils, I am willing to assist in other councils if there is a higher need. |
|---|--|

|  |                    |
|--|--------------------|
| Occupation (If retired, please indicate former occupation) | Recreation Manager |
|--|--------------------|

|                                     |                      |
|-------------------------------------|----------------------|
| Current Employer (or state Retired) | City of Maple Valley |
|-------------------------------------|----------------------|

| Custom Field   | Value   |
|--|---|
| Education (Name of high school; college/university; year graduated/degree)   | University of Washington Tacoma Bachelor's Degree- Urban Studies: Community Development & Planning 2017   |
| Please describe your interests and qualifications as related to this position  | As a Parks and Recreation Professional, sustainability is core to my mission. I have a strong interest in understanding how the natural environment mixes with the built environment and how policies and procedures can positively impact our environment, community, and staff.   |
| Please list any involvement in professional/community activities, including any current/past involvement with MPT programs | I worked at Metro Parks for about eight years in several different roles. I currently work in Parks and Recreation as a Recreation Manager.   |
| References (Name/Address/Phone)  | Robert Eaton - City of Maple Valley Parks & Recreation Deputy Director,<br>Peter Mayer, Former Deputy Director Metro Parks Tacoma,  |
| Resume (Please upload your resume if available)  |   |
| What unique qualities or point of view can you bring to the council?   | As a Parks & Recreation Professional with experience and other similar agencies, I hope to bring a staff and community-centric viewpoint to the council to help others better understand the potential ramifications of future decisions. I am a proud Tacoma resident and am excited for this to help shape the future of our parks and natural areas. |

## Qualifications

No qualifications specified.

## Background Checks

There are no background checks to display.

## General Interests

No general interests selected.

## Committees

Not a member of any committees.

## Classifications

None Specified

## Reports

## Summary

**Lifetime Hours** 0.00  
**2023 Hours** 0.00  
**First volunteered in 2023**

## Miscellaneous

**Database User ID** 8862777  
**Last Login Date** Tuesday, August 08, 2023  
**Group** This profile represents an individual.  
**Status** Applicant (Last Changed 8/8/2023)  
**Date Joined** 8/8/2023 (Less than 1 year)  
**Application Form** 1  
**Log Hours Permission** Organization Default (Can log hours without approval)  
**Timeclock Permission** Organization Default (Cannot log hours)

## Communications

### Personal Message

There is no personal message.

### Email History

Showing the 1 most recent of 1 email records.

| Date     | Subject                             | From                 |
|----------|-------------------------------------|----------------------|
| 8/8/2023 | Advisory Councils - Welcome Message | Better Impact System |

### Text Message History



**MEMORANDUM**

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Mark Knowlden, Interim Director of Parks and Recreation Department

**SUBJECT: Purchasing Resolution**

DATE: November 8, 2023

**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.                 | ServiceMaster           | Remediation & Clean Up Services     | Change order<br>\$52,694.45<br>(including WSST)          |
| 2.                 | Skyhawks Sports Academy | Beyond the Bell Programs            | \$193,000<br>(including WSST)                            |
| 3.                 | Home Depot              | Ground & Operating Tools & Supplies | Change order not to exceed -\$20,000<br>(including WSST) |

**Item No. 1**

- **VENDOR** ServiceMaster
- **GOODS OR SERVICES** Remediation & Clean Up Services
- **PRICE** Change Order -\$52,694.45 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden (253) 255-2487

**BACKGROUND:** On December 30, 2022 the Board received a Declaration of Emergency from the Executive Director stating that on December 23, 2022, at 7:05 PM record low freezing temperatures caused a small fitting on zone one of the fire suppression systems at the Boathouse Marina to fail. Air pressure was lost causing a wet drip and flooding on the exterior deck near Anthony’s restaurant. Most of the tenant spaces inside the boat storage area were also flooded.

**FISCAL IMPACT:** The Emergency Declaration gave an estimate of \$51,694.73 for the remediation work. On January 5, 2023, a PO was issued for \$56,029.04. Change order is being requested for \$52,694.45. The total for this ServiceMaster contract is now \$108,723.49. Metro Parks Staff tracked other expenditures and wages for fire watch to this event. Most if not all the \$25,000 deductible has been met. Metro Parks will pay the total amount. Washington Cities Insurance Authority (WCIA) has reviewed the ServiceMaster charges and most of these charges will be reimbursed from insurance.

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

**Item No. 2**

- **VENDOR** Skyhawks Sports Academy
- **GOODS OR SERVICE** Beyond the Bell Programs
- **PRICE** \$193,000 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden, (253) 255-2487

**BACKGROUND:** Skyhawks has worked with Metro Parks since 2010 offering various sports camps and clinics. In August of 2023 our need for sports programs in Beyond the Bell was so extensive, that Metro Parks could not cover all the schools and programs alone. Realizing we needed the help of other community organizations, Metro Parks then put out a Request For Proposal (RFP) to highlight the need of programming partners for the Beyond the Bell program, allowing us to meet our service and program goals. Skyhawks was the only organization to submit a proposal. Due to our long-standing relationship and their meeting the criteria, we are awarding them a contract now that the RFP process is complete. Now, with the help of Skyhawks, we already plan to meet our program goals for session 2 for Beyond the Bell sports programs.

**FISCAL IMPACT:** The 2023-2024 Parks and Recreation Operating Budget.

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

**ITEM NO. 3**

- **VENDOR** Home Depot
- **GOODS OR SERVICE** Ground & Operating Tools & Supplies
- **PRICE** Change order for \$20,000 (including WSST)
- **SOURCE OF FUNDING** 2023 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden, (253) 255-2487



**BACKGROUND:** Numerous Parks and Recreation organizations purchase materials at Home Depot. Materials include paint supplies, tools, flooring, cleaning products, lumber, electrical and mechanical supplies and more. A purchase order in the amount of \$45,000 was issued on 01/24/23. Over the course of this year, prices have been higher than expected and the PO was insufficient for our needs. Change Order #1 was issued on 08/24/23 in the amount of \$5,000.00 to increase the PO to meet the ongoing needs of the organization. The balance is presently \$421.18 and an additional \$20,000 is being requested to get us through the end of FY2023. The winter months are heavy buying times for our P&R teams. This will bring the total to \$70,000.

**FISCAL IMPACT:** Funding for this purchase comes from the 2023 Parks and Recreation Operating Budget.

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

**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. P91-23**

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

WHEREAS, the Board of Park Commissioners have established policies 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 \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk

**Exhibit A**  
**to**  
**Purchasing Resolution No. P91-23**

**Item No. 1**

- **VENDOR** ServiceMaster
- **GOODS OR SERVICES** Remediation & Clean Up Services
- **PRICE** Change order in the amount of \$52,694.95
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden, (253) 255-2487

**Item No. 2**

- **VENDOR** Skyhawks Sports Academy
- **GOODS OR SERVICE** Beyond the Bell Programs
- **PRICE** \$193,000 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden, (253) 255-2487

**Item No. 3**

- **VENDOR** Home Depot
- **GOODS OR SERVICE** Ground & Operating Tools & Supplies
- **PRICE** Change order not to exceed \$20,000 (including WSST)
- **SOURCE OF FUNDING** 2023 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden, (253) 255-2487





## **MEMORANDUM**

**TO:** Board of Park Commissioners

**THROUGH:** Shon Sylvia, Executive Director

**FROM:** Tania Wink, Chief Financial and Administrative Officer

**SUBJECT:** **Authorizing 2023 General Tax Levy of Regular Property Tax for Collection in 2024**

**DATE:** November 8, 2023

**EXECUTIVE SUMMARY:** This resolution establishes the 2023 levy of regular property tax for Metro Parks that will be collected during 2024. 1) Authorizing a 1.06 percent statutory increase in the property tax levy for 2023, (2) certifying the total property tax levy amount inclusive of levy increases per RCW 84.55.010, and (3) authorizing the preparation of the levy certification forms.

**BACKGROUND:** Metro Parks Tacoma (MPT) has regular property tax levy authority that totals \$0.75 per \$1,000 of assessed value.

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

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

The passage of a levy lid lift in 2010 and the subsequent decline in assessed valuations in 2012 and 2013 resulted in Metro Parks' property tax revenue decreasing significantly during this time. However, with five years of increasing assessed valuations since 2014, Metro Parks continued to surpass previous years' levy amounts.

On November 8, 2022, there was approval of a levy lid lift to restore our levy to the maximum allowable amount of \$.75 resulting in a historical certified levy amount of \$32,994,192 in 2023.

In September 2023, the Pierce County Assessor's Office released the Preliminary Certification of Assessed Values for our taxing district. According to the County's Assessor's Office, the average single-family home decreased in value by 5.4% in 2023 when compared to 2022, dropping from

\$506,2224 to 478,948. Preliminary assessed values in 2023 are projected to total \$43,485,346,245, a 1.2% decrease when compared to 2022.

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

| Collection Year | Assess Value      | Percent Change | Levy Rate | Total Tax Levy Amount |
|-----------------|-------------------|----------------|-----------|-----------------------|
| 2014            | \$ 16,935,340,498 | 3.7%           | 0.75000   | 12,701,505.37         |
| 2015            | \$ 18,254,065,447 | 7.8%           | 0.75000   | 13,690,549.09         |
| 2016            | \$ 19,407,365,221 | 6.3%           | 0.75000   | 14,555,523.92         |
| 2017            | \$ 21,207,605,958 | 9.3%           | 0.70726   | 14,999,273.68         |
| 2018            | \$ 23,662,776,999 | 11.6%          | 0.65333   | 15,459,635.89         |
| 2019            | \$ 27,079,667,891 | 14.4%          | 0.58918   | 15,954,897.36         |
| 2020            | \$ 30,338,365,452 | 12.0%          | 0.54255   | 16,460,155.41         |
| 2021            | \$ 33,024,517,373 | 8.9%           | 0.51073   | 16,866,742.87         |
| 2022            | \$ 37,804,920,641 | 14.5%          | 0.45581   | 17,231,948.03         |
| 2023            | \$ 43,992,256,412 | 16.4%          | 0.75000   | 32,994,192.31         |

The district’s resolution must identify three components:

- The dollar amount of the previous year’s levy (the actual levy certified, including refunds.
- The dollar amount of increase which reflects the difference between the previous year’s actual levy and the limit factor growth of the highest lawful levy, OR a lesser amount if banking levy capacity.
- The percent of increase which equals the change over the prior year’s actual levy plus the dollar amount of increase to the district’s highest lawful levy for this year, or a lesser amount if banking levy capacity.

Below is a table that identifies these components:

| Collection Year | Prior Year Certified Levy Amount | Highest Lawful Regular Levy | Percent Change | Levy Rate | Preliminary Assess Value | Preliminary Allowable Levy |
|-----------------|----------------------------------|-----------------------------|----------------|-----------|--------------------------|----------------------------|
| 2024            | \$ 32,994,192                    | \$ 34,973,844               | 6.0%           | 0.75000   | \$43,485,346,245         | \$ 32,614,010              |

**FISCAL IMPACT:** Metro Parks Tacoma levies its property tax on an annual basis even though it has adopted a biennial budget. Pierce County has estimated the assessed value of the district, excluding annexation, at \$43,485,346,245. The county’s preliminary figures estimate the 2024 amount of the district’s levy under the statutory rate limitation to be **\$32,614,009.68** which is a decrease of 1.2% from 2023.

**ADDITIONAL INFORMATION:** If you have any questions before the Board meeting, please contact Tania Wink, Chief financial & Administrative Officer at 253-305-1081 or [tania.wink@tacomaparks.com](mailto:tania.wink@tacomaparks.com)

**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. RR92-23**

**AUTHORIZING 2023 GENERAL TAX LEVY  
OF REGULAR PROPERTY TAX FOR COLLECTION IN 2024**

WHEREAS, the Board of Park Commissioners of the Metropolitan Park District of Tacoma has met and considered its budget for the 2023-2024 biennium; and

WHEREAS, the District's actual levy from the previous year was \$32,994,192.31; and

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

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2024 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$1,979,651.54 which is a percentage increase of 6.0% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state-assessed property, any annexations that have occurred and refunds made.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk







## **MEMORANDUM**

**TO:** Board of Park Commissioners

**THROUGH:** Shon Sylvia, Executive Director

**FROM:** Tania Wink, Chief Financial and Administrative Officer

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

**DATE:** November 8, 2023

**EXECUTIVE SUMMARY:** The resolution provides for excess property taxes to be levied for debt service payments on voter-approved unlimited tax general obligation (UTGO) bonds 2012A, 2014A, 2014B, 2015, 2016, 2018, 2019, and 2023. Similar to our regular property taxes, the Board must authorize the tax levy in 2023 for collection in 2024.

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

**BACKGROUND:** Debt Service funds are used to manage bond principal and interest payment obligations for governmental funds. For 2024, there will be eight (8) UTGO bonds, which are paid for with an excess property tax levy approved by the votes. A history of the outstanding bonds are below:

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

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

November 27, 2023 the Board is anticipated to authorize a not-to-exceed \$42,000,000 issuance of UTGO and Refunding (2012A issue) Bonds which are expected to be issued and sold before the end of 2023 (the “2023 Bonds”). The refunding of the 2012A Bonds, while authorized, is not expected to occur with the issuance of the 2023 Bonds due to a lack of savings.

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

The Park Board is authorizing the levy of tax on property in 2023 for collection in 2024 for the following principal and interest payments associated with the referenced bonds:

| Bond Issue                          | Principal Due in 2024 | Interest Due in 2024 | Total Tax Collection Required in 2023 | Assessed Value for Excess Levy for Bonds | Estimated Levy Rate for Bond Debt Service |
|-------------------------------------|-----------------------|----------------------|---------------------------------------|--|---|
| Unlimited Tax GO Ref. Bonds, 2012A  | 940,000               | 58,200               | 998,200                               | 43,149,749,638                           | 0.0231                                    |
| Unlimited Tax GO Bonds, 2014A       | -                     | 447,325              | 447,325                               | 43,149,749,638                           | 0.0104                                    |
| Unlimited Tax GO Ref. Bonds, 2014B  | 2,725,000             | 287,750              | 3,012,750                             | 43,149,749,638                           | 0.0698                                    |
| Unlimited Tax GO Ref. Bonds, 2015   | 2,170,000             | 226,500              | 2,396,500                             | 43,149,749,638                           | 0.0555                                    |
| Unlimited Tax GO & Ref. Bonds, 2016 | 2,410,000             | 2,117,400            | 4,527,400                             | 43,149,749,638                           | 0.1049                                    |
| Unlimited Tax GO Bonds, 2018        | 2,110,000             | 1,111,900            | 3,221,900                             | 43,149,749,638                           | 0.0747                                    |
| Unlimited Tax GO Ref. Bonds, 2019   | -                     | 914,800              | 914,800                               | 43,149,749,638                           | 0.0212                                    |
| Unlimited Tax GO Bonds, 2023        | 2,740,000             | 1,840,006            | 4,580,006                             | 43,149,749,638                           | 0.1061                                    |
| <b>Total</b>                        | <b>13,095,000</b>     | <b>7,003,881</b>     | <b>20,098,881</b>                     |  | <b>0.4658</b>                             |

The amounts for the 2023 Bonds are preliminary and subject to change since the bonds have not yet been sold. However, the 2023 Bonds’ debt service amount will be sized to target the Total Tax Collection amount shown above.

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

**ADDITIONAL INFORMATION:** For additional information, please contact Chief Financial & Administrative Officer Tania Wink at 253-305-1081 or [tania.wink@tacomaparks.com](mailto:tania.wink@tacomaparks.com)

**METROPOLITAN PARK DISTRICT OF TACOMA  
RESOLUTION NO. RR93-23**

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

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

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

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

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

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

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

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

WHEREAS, the Board of Park Commissioners is expected to authorize and Metropolitan Park District of Tacoma is expected to issue and sell not-to-exceed \$42,000,000 in UTGO and Refunding Bonds in 2023; and

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

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that the amount to be levied for payment of UTGO bond principal and interest due from the 2023 excess property tax levy for collection in 2024 is as follows, based on property values provided by the Pierce County Assessor-Treasurer:

|                     |                     |
|---------------------|---------------------|
| 2012 UTGO Refunding | \$998,200           |
| 2014 UTGO A         | \$447,325           |
| 2014 UTGO B         | \$3,012,750         |
| 2015 UTGO Refunding | \$2,396,500         |
| 2016 UTGO           | \$4,527,400         |
| 2018 UTGO           | \$3,221,900         |
| 2019 UTGO Refunding | \$914,800           |
| 2023 UTGO           | \$4,580,006         |
| <b>TOTAL</b>        | <b>\$20,098,881</b> |

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

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk



**MEMORANDUM**

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Debbie Russell, Director of Business Administration & Planning  
Tania Wink, Chief Financial Administrative Officer

**SUBJECT: Authorizing Issuance and Sale of Not-to-Exceed \$42,000,000 Principal Amount of Unlimited Tax General Obligation (UTGO) Bonds and Delegate Authority to the Director of Business Administration and Planning and Chief Financial & Administrative Officer**

DATE: November 8, 2023

**EXECUTIVE SUMMARY:** This resolution authorizes the fourth and final sale of bonds associated with the successful passage of the \$198 million bond in 2014. This sale will provide funding for the continuing phases of existing projects and begin new projects as identified in the Capital Improvement Program to construct, equip, renovate, acquire, and make certain capital improvements to the facilities of the District, to refund certain outstanding general obligation bonds of the district, to capitalize interest, and to pay certain costs of issuance of the bonds. The resolution also delegates to the Director of Business Administration and Planning and Chief Financial & Administrative Officer (each, a “Delegated Representative”) the authority to determine the final terms and conditions most advantageous to the District.

This sale will be a negotiated sale with KeyBanc Capital Markets, serving as the bond underwriter (Caitlin Caldwell, Director representing at the November 13 meeting). The Board’s municipal advisor, Northwest Municipal Advisors, will also assist Metro Parks in the negotiation to ensure that the District receives a fair and reasonable price for the bonds at the time of sale. The District’s bond counsel, Deanna Gregory from Pacifica Law Group, will also be in attendance to answer any legal questions regarding the bonds.

The preliminary schedule for the bond sale is projected to be:

- November 13<sup>th</sup> First Reading of Bond Resolution
- November 27<sup>th</sup> 2<sup>nd</sup> & Final Reading to Adopt Bond Resolution
- December 13<sup>th</sup> or 14<sup>th</sup> Bond Pricing and Execution of Purchase Agreement
- December 20<sup>th</sup> Bond Closing

**BACKGROUND:** The District issued and sold the first series of authorized bonds dated December 2, 2014, pursuant to Resolution No. RR66-14 in the aggregate principal amount of \$33,400,000, which resulted in a Capital Improvements Fund deposit of \$35,000,000; issued and sold a second series dated December 1, 2016, pursuant to Resolution No. RR98-16 in the aggregate principal amount of \$76,290,000, which resulted in a Capital Improvements Fund deposit of \$78,935,779; and issued and sold a third series dated May 16, 2018, pursuant to Resolution No. RR35-18 in the aggregate principal amount of \$41,245,000, which resulted in a Capital Improvements Fund deposit of \$44,500,000.

In addition to authorizing the new bond issuance, the resolution delegates authority to the Delegated Representatives to undertake the transactions. Since market conditions for bond interest rates fluctuate and may increase, the most favorable market conditions may occur on a day other than a regularly scheduled Board meeting. Therefore, it is important for the Delegated Representatives to have the discretion to take advantage of the most favorable market conditions. The delegation authority establishes certain parameters that must be met for the issues, including maximum issue amounts and interest costs. The authority expires December 31, 2024.

**FISCAL IMPACT:** The funds from the new bond issuance are required to continue executing and funding the capital projects as approved in the capital improvement program. Based on our conservative assumptions, the average levy rate over the life of the 2023 Bonds is \$0.06/\$1,000. Further, using similar assumptions, we have estimated that the average levy rate for all bond issues in aggregate, including future issuances in aggregate is \$0.222/\$1,000 over the remaining life of all bond issues.

The Park Board is authorizing the levy of tax on property in 2023 for receipt in 2024 for a total tax collection of \$4,580,006 (\$2,740,000 in principal and \$1,840,006 in interest) associated with the 2024 UTGO Bond.

Since the issues are UTGO bonds, there is no general fund or direct fiscal impact to the District.

**ADDITIONAL INFORMATION:** For additional information, please contact Chief Financial Administrative Officer, Tania Wink [tania.wink@tacomaparks.com](mailto:tania.wink@tacomaparks.com) or at 253-305-1081.

METROPOLITAN PARK DISTRICT OF TACOMA  
PIERCE COUNTY, WASHINGTON

UNLIMITED TAX GENERAL OBLIGATION AND REFUNDING BONDS

---

RESOLUTION NO. RR 94-23

A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE METROPOLITAN PARK DISTRICT OF TACOMA, PIERCE COUNTY, WASHINGTON, AUTHORIZING THE ISSUANCE AND SALE OF ONE OR MORE SERIES OF UNLIMITED TAX GENERAL OBLIGATION BONDS IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$42,000,000 TO CONSTRUCT, EQUIP, RENOVATE, ACQUIRE, AND MAKE CAPITAL IMPROVEMENTS TO THE FACILITIES OF THE DISTRICT, TO REFUND CERTAIN OUTSTANDING GENERAL OBLIGATION BONDS OF THE DISTRICT, TO CAPITALIZE INTEREST, AND TO PAY COSTS OF ISSUANCE OF THE BONDS; PROVIDING FOR THE ANNUAL LEVY OF TAXES TO PAY THE BONDS; AND DELEGATING THE AUTHORITY TO DETERMINE THE FINAL TERMS OF THE BONDS UNDER THE TERMS AND CONDITIONS SET FORTH HEREIN.

APPROVED ON NOVEMBER \_\_\_, 2023

PREPARED BY:

PACIFICA LAW GROUP LLP  
Seattle, Washington

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR 94-23

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Exhibit A – Bond Form

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\* This Table of Contents and the cover page are not a part of the following resolution and are included only for the convenience of the reader.



RESOLUTION NO. RR 94-23

A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE METROPOLITAN PARK DISTRICT OF TACOMA, PIERCE COUNTY, WASHINGTON, AUTHORIZING THE ISSUANCE AND SALE OF ONE OR MORE SERIES OF UNLIMITED TAX GENERAL OBLIGATION BONDS IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$42,000,000 TO CONSTRUCT, EQUIP, RENOVATE, ACQUIRE, AND MAKE CAPITAL IMPROVEMENTS TO THE FACILITIES OF THE DISTRICT, TO REFUND CERTAIN OUTSTANDING GENERAL OBLIGATION BONDS OF THE DISTRICT, TO CAPITALIZE INTEREST, AND TO PAY COSTS OF ISSUANCE OF THE BONDS; PROVIDING FOR THE ANNUAL LEVY OF TAXES TO PAY THE BONDS; AND DELEGATING THE AUTHORITY TO DETERMINE THE FINAL TERMS OF THE BONDS UNDER THE TERMS AND CONDITIONS SET FORTH HEREIN.

WHEREAS, at an election held in the Metropolitan Park District of Tacoma, Pierce County, Washington (the "District") on April 22, 2014, the number and proportion of the qualified electors of the District required by law for the adoption thereof voted in favor of a proposition authorizing the issuance of bonds of the District in the aggregate principal amount of not to exceed \$198,000,000 to provide the funds to construct, equip, renovate, acquire, and make certain capital improvements to the facilities of the District (the "New Money Projects") as authorized by Resolution No. RR15-14, adopted on February 24, 2014 (the "Election Resolution"), by the Board of Park Commissioners of the District (the "Board"); and

WHEREAS, the District issued and sold the first series of such authorized bonds dated December 2, 2014, pursuant to Resolution No. RR66-14 in the aggregate principal amount of \$33,400,000, which resulted in a Capital Improvements Fund deposit of \$35,000,000; and

WHEREAS, the District issued and sold a second series of such authorized bonds dated December 1, 2016, pursuant to Resolution No. RR98-16 in the aggregate principal amount of \$76,290,000, which resulted in a Capital Improvements Fund deposit of \$78,935,779; and

WHEREAS, the District issued and sold a third series of such authorized bonds dated May 16, 2018, pursuant to Resolution No. RR35-18 in the aggregate principal amount of \$41,245,000, which resulted in a Capital Improvements Fund deposit of \$44,500,000; and

WHEREAS, the Board deems it necessary and advisable that the District now issue and sell an additional series of such authorized bonds to provide additional funds to finance the New Money Projects (the "New Money Bonds"); and

WHEREAS, the District has presently outstanding in the principal amount of \$3,080,000 its Unlimited Tax General Obligation Refunding Bonds, 2012A (the "2012A Bonds"), dated June 13, 2012, issued pursuant to Resolution No. RR53-12 (the "2012 Bond Resolution"); and

WHEREAS, the 2012 Bond Resolution provides that the District may call any outstanding 2012A Bonds maturing on or after December 1, 2022 (the “Refunding Candidates”) for redemption on or after June 1, 2022, at the price of par plus accrued interest, if any, to the redemption date; and

WHEREAS, after due consideration, it appears to the Board that, while refunding all or a portion of the Refunding Candidates with the proceeds of unlimited tax general obligation refunding bonds (the “Refunding Bonds,” and together with the New Money Bonds, the “Bonds”) is unlikely to realize a savings to the District and its taxpayers at current interest rates, the Board wishes to retain the option to do so should interest rates decline; and

WHEREAS, pursuant to RCW 39.46.040, the Board seeks to delegate authority to the Director of Business Administration and Planning and the Chief Financial and Administrative Officer of the District (each, a “Designated Representative”), for a limited time, to select Refunding Candidates for redemption, if any, to approve the sale date, interest rates, maturity dates, redemption terms and principal maturities for the Bonds, and determine whether to issue the Bonds in one or more series and whether to designate the Bonds (or the Bonds of a series) as tax-exempt or taxable Bonds, under such terms and conditions set forth in this resolution; and

WHEREAS, the District expects to receive a proposal from KeyBanc Capital Markets Inc. (the “Underwriter”) and desires to issue and sell the Bonds to the Underwriter as set forth herein;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PARK COMMISSIONERS OF THE METROPOLITAN PARK DISTRICT OF TACOMA, PIERCE COUNTY, WASHINGTON, as follows:

Section 1. Definitions.

As used in this resolution, the following words and terms shall have the following meanings, unless the context or use indicates another or different meaning or intent. Unless the context indicates otherwise, words importing the singular number shall include the plural number and vice versa.

***Acquired Obligations*** means the Government Obligations acquired by the District under the terms of this resolution and the Escrow Agreement, if any, to effect the defeasance and refunding of the Refunded Bonds, but only to the extent that the same are acquired, valued and disposed of at Fair Market Value.

***Beneficial Owner*** means the beneficial owner of all or a portion of a Bond while such Bond is in fully immobilized form.

***Board*** means the Board of Park Commissioners of the District as the same shall be duly and regularly constituted from time to time.

***Bond Counsel*** means Pacifica Law Group LLP or an attorney at law or a firm of attorneys, selected by the District, of nationally recognized standing in matters pertaining to the tax exempt nature of interest on bonds issued by states and their political subdivisions.

**Bond Fund** means the fund or account authorized to be created pursuant to Section 8 of this resolution.

**Bond Register** means the registration records for the Bonds maintained by the Bond Registrar.

**Bond Registrar** means the fiscal agent of the State, whose duties include registering and authenticating the Bonds, maintaining the Bond Register, transferring ownership of the Bonds, and paying the principal of and interest on the Bonds.

**Bonds** mean the District's Unlimited Tax General Obligation and Refunding Bonds, with the year designation and any other series designation as approved by a Designated Representative, authorized to be issued in one or more series, from time to time, pursuant to the terms of this resolution.

**Call Date** means the date selected by a Designated Representative for the refunding of the Refunded Bonds.

**Capital Improvements Fund** means the Metropolitan Park District of Tacoma Capital Improvements Fund previously created in the office of the Treasurer of the District.

**Closing** means the date of delivery of each series of Bonds to the Underwriter.

**Code** means the Internal Revenue Code of 1986 as in effect on the date of issuance of the Tax-Exempt Bonds or (except as otherwise referenced herein) as it may be amended to apply to obligations issued on the date of issuance of the Tax-Exempt Bonds, together with applicable proposed, temporary and final regulations promulgated, and applicable official public guidance published, under the Code.

**Continuing Disclosure Certificate** means one or more written undertaking(s) for the benefit of the owners and Beneficial Owners of the Bonds as required by Section (b)(5) of the Rule.

**Designated Representative** means the Director of Business Administration and Planning and the Chief Financial and Administrative Officer of the District, or each individual's designee. The signature of one Designative Representative shall be sufficient to bind the District.

**District** means the Metropolitan Park District of Tacoma, Pierce County, Washington, a municipal corporation duly organized and existing under and by virtue of the laws of the State.

**DTC** means The Depository Trust Company of New York, New York, as depository for the Bonds, or any successor depository for the Bonds.

**Election Resolution** means Resolution No. RR15-14 adopted by the Board on February 24, 2014.

**Escrow Agent** means U.S. Bank Trust Company, National Association, Seattle, Washington, and its successors and assigns.

**Escrow Agreement** means the Escrow Deposit Agreement, if any, between the District and the Escrow Agent to be dated as of the date of Closing.

**Fair Market Value** means the price at which a willing buyer would purchase the investment from a willing seller in a bona fide, arm's length transaction, except for specified investments as described in Treasury Regulation 1.148-5(d)(6), including United States Treasury obligations, certificates of deposit, guaranteed investment contracts, and investments for yield restricted defeasance escrows. Fair Market Value is generally determined on the date on which a contract to purchase or sell an investment becomes binding, and, to the extent required by the applicable regulations under the Code, the term "investment" will include a hedge.

**Federal Tax Certificate** means the certificate executed by a Designated Representative setting forth the requirements of the Code for maintaining the tax exemption of interest on any series of Tax-Exempt Bonds, and attachments thereto.

**Government Obligations** means those obligations now or hereafter defined as such in chapter 39.53 RCW constituting direct obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by the United States of America, as such chapter may be hereafter amended or restated.

**Letter of Representations** means the Blanket Issuer Letter of Representations from the District to DTC.

**MSRB** means the Municipal Securities Rulemaking Board or any successors to its functions.

**New Money Bonds** means one or more series of unlimited tax general obligation bonds authorized to be issued from time to time pursuant to this resolution to pay costs related to the New Money Projects, to capitalize interest, if necessary, and to pay costs of issuance for such bonds.

**New Money Projects** mean the capital projects that the District will finance with proceeds of the New Money Bonds, as described in the recitals of this resolution and more particularly described in the Election Resolution.

**Official Statement** means one or more disclosure documents prepared and delivered in connection with the issuance of the Bonds.

**Projects** mean the New Money Projects and the Refunded Projects.

**Purchase Contract** means one or more bond purchase agreement(s) between the District and the Underwriter provided for in Section 11 of this resolution.

**Record Date** means the close of business for the Bond Registrar that is 15 days preceding any interest and/or principal payment or redemption date.

**Refunded Bonds** mean all or a portion of the Refunding Candidates designated for refunding by a Designated Representative, if any, pursuant to this resolution.

**Refunded Projects** mean the capital projects financed and/or refinanced with proceeds of the Refunded Bonds.

**Refunding Account** means the account of that name established pursuant to this resolution.

**Refunding Bonds** means one or more series of unlimited tax general obligation refunding bonds authorized to be issued from time to time pursuant to this resolution to refund and defease one or more series of the Refunded Bonds and to pay costs of issuance for such bonds.

**Refunding Candidates** mean the outstanding 2012A Bonds maturing on or after December 1, 2024.

**Registered Owner** means the person in whose name a Bond is registered on the Bond Register. For so long as the District utilizes the book-entry only system for the Bonds, DTC shall be deemed to be the Registered Owner.

**Rule** means United States Securities and Exchange Commission Rule 15c2-12 under the Securities Exchange Act of 1934, as amended from time to time.

**State** means the state of Washington.

**Taxable Bonds** means any Bonds determined to be issued on a taxable basis pursuant to Section 11.

**Tax-Exempt Bonds** means any Bonds determined to be issued on a tax-exempt basis under the Code pursuant to Section 11.

**Treasurer** means the Pierce County Office of Budget and Finance, as *ex officio* Treasurer of the District, or any successor to the functions thereof.

**Underwriter** means KeyBanc Capital Markets Inc., or its successors.

**2012 Bond Resolution** means Resolution No. RR53-12 adopted by the Board on May 14, 2012, authorizing the issuance of the 2012A Bonds.

**2012A Bonds** means the District's Unlimited Tax General Obligation Refunding Bonds, 2012A, dated June 13, 2012, issued pursuant to the 2012 Bond Resolution.

Section 2. Authorization of Bonds.

For the purpose of (a) paying and/or reimbursing the District for the costs for the New Money Projects as authorized by the Election Resolution and the qualified electors of the District at a special election held on April 22, 2014, (b) refunding all or a portion of the Refunding Candidates, if a Designated Representative determines that such a refunding is in the best interest of the District, (c) capitalizing interest, if necessary, and (d) paying costs of issuance, the District shall now issue and sell its unlimited tax general obligation and refunding bonds in the aggregate principal amount of not to exceed \$42,000,000 (the "Bonds"), as set forth herein.

The Bonds of each series shall be designated as the “Metropolitan Park District of Tacoma, Pierce County, Washington, Unlimited Tax General Obligation and Refunding Bonds” with the year and any additional series designation or other such designation as determined to be necessary by a Designated Representative. The Bonds of each series shall be dated as of the date of Closing; shall be fully registered as to both principal and interest; shall be in the denomination of \$5,000 each or any integral multiple thereof within a series and maturity, provided that no Bond shall represent more than one maturity; shall be numbered separately in such manner and with any additional designation as the Bond Registrar deems necessary for purposes of identification; and shall bear interest from their date payable on the days and at the rates set forth in the Purchase Contract; and shall mature on the dates and in the principal amounts set forth in the Purchase Contract and as approved by a Designated Representative pursuant to Section 11 of this resolution.

Section 3. Registration, Payment and Transfer.

(a) *Bond Registrar/Bond Register.* The District hereby requests that the Treasurer specify and adopt the system of registration and transfer for the Bonds approved by the Washington State Finance Committee from time to time through the appointment of a state fiscal agent. The District shall cause a bond register to be maintained by the Bond Registrar. So long as any Bonds remain outstanding, the Bond Registrar shall make all necessary provisions to permit the exchange or registration or transfer of Bonds at its designated corporate trust office. The Bond Registrar may be removed at any time at the option of the Treasurer upon prior notice to the Bond Registrar, DTC and a successor Bond Registrar appointed by the Treasurer. No resignation or removal of the Bond Registrar shall be effective until a successor shall have been appointed and until the successor Bond Registrar shall have accepted the duties of the Bond Registrar hereunder. The Bond Registrar is authorized, on behalf of the District, to authenticate and deliver Bonds transferred or exchanged in accordance with the provisions of such Bonds and this resolution and to carry out all of the Bond Registrar’s powers and duties under this resolution. The Bond Registrar shall be responsible for its representations contained in the Certificate of Authentication on the Bonds.

(b) *Registered Ownership.* The District and the Bond Registrar, each in its discretion, may deem and treat the Registered Owner of each Bond as the absolute owner thereof for all purposes (except as provided in the ongoing disclosure undertaking executed in accordance with the Rule), and neither the District nor the Bond Registrar shall be affected by any notice to the contrary. Payment of any such Bond shall be made only as described in Section 3(g) hereof, but such Bond may be transferred as herein provided. All such payments made as described in Section 3(g) shall be valid and shall satisfy and discharge the liability of the District upon such Bond to the extent of the amount or amounts so paid.

(c) *DTC Acceptance/Letter of Representations.* The District has executed and delivered to DTC a Letter of Representations. Neither the District nor the Bond Registrar will have any responsibility or obligation to DTC participants or the persons for whom they act as nominees (or any successor depository) with respect to the Bonds in respect of the accuracy of any records maintained by DTC (or any successor depository) or any DTC participant, the payment by DTC (or any successor depository) or any DTC participant of any amount in respect of the principal of or interest on Bonds, any notice which is permitted or required to be given to Registered Owners under this resolution (except such notices as shall be required to be given by

the District to the Bond Registrar or to DTC (or any successor depository), or any consent given or other action taken by DTC (or any successor depository) as the Registered Owner. For so long as any Bonds are held in fully-immobilized form hereunder, DTC or its successor depository shall be deemed to be the Registered Owner for all purposes hereunder, and all references herein to the Registered Owners shall mean DTC (or any successor depository) or its nominee and shall not mean the owners of any beneficial interest in such Bonds.

(d) *Use of Depository.*

(1) The Bonds shall be registered initially in the name of “Cede & Co.”, as nominee of DTC, with one Bond maturing on each of the maturity dates for the Bonds within a series in a denomination corresponding to the total principal therein designated to mature on such date. Registered ownership of such immobilized Bonds, or any portions thereof, may not thereafter be transferred except (A) to any successor of DTC or its nominee, provided that any such successor shall be qualified under any applicable laws to provide the service proposed to be provided by it; (B) to any substitute depository appointed by a Designated Representative pursuant to subsection (2) below or such substitute depository’s successor; or (C) to any person as provided in subsection (4) below.

(2) Upon the resignation of DTC or its successor (or any substitute depository or its successor) from its functions as depository or a determination by a Designated Representative to discontinue the system of book-entry transfers through DTC or its successor (or any substitute depository or its successor), a Designated Representative may hereafter appoint a substitute depository. Any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it.

(3) In the case of any transfer pursuant to clause (A) or (B) of subsection (1) above, the Bond Registrar shall, upon receipt of all outstanding Bonds of a series, together with a written request from a Designated Representative, issue a single new Bond for each maturity of that series then outstanding, registered in the name of such successor or such substitute depository, or their nominees, as the case may be, all as specified in such written request of the Designated Representative.

(4) In the event that (A) DTC or its successor (or any substitute depository or its successor) resigns from its functions as depository, and no substitute depository can be obtained, or (B) a Designated Representative determines that it is in the best interest of the beneficial owners of the Bonds that such owners be able to obtain such Bonds in the form of Bond certificates, the ownership of such Bonds may then be transferred to any person or entity as herein provided, and shall no longer be held in fully-immobilized form. A Designated Representative shall deliver a written request to the Bond Registrar, together with a supply of definitive Bonds, to issue Bonds as herein provided in any authorized denomination. Upon receipt by the Bond Registrar of all then outstanding Bonds together with a written request on behalf of the Board to the Bond Registrar, new Bonds of such series shall be issued in the appropriate denominations and registered in the names of such persons as are requested in such written request.

(e) *Registration of Transfer of Ownership or Exchange; Change in Denominations.*  
The transfer of any Bond may be registered and Bonds may be exchanged, but no transfer of any

such Bond shall be valid unless such Bond is surrendered to the Bond Registrar with the assignment form appearing on such Bond duly executed by the Registered Owner or such Registered Owner's duly authorized agent in a manner satisfactory to the Bond Registrar. Upon such surrender, the Bond Registrar shall cancel the surrendered Bond and shall authenticate and deliver, without charge to the Registered Owner or transferee therefor, a new Bond (or Bonds at the option of the new Registered Owner) of the same date, series, maturity, redemption provisions and interest rate and for the same aggregate principal amount in any authorized denomination, naming as Registered Owner the person or persons listed as the assignee on the assignment form appearing on the surrendered Bond, in exchange for such surrendered and cancelled Bond. Any Bond may be surrendered to the Bond Registrar and exchanged, without charge, for an equal aggregate principal amount of Bonds of the same date, series, maturity, redemption provisions and interest rate, in any authorized denomination. The Bond Registrar shall not be obligated to register the transfer of, or to exchange any Bond during the 15 days preceding the date any such Bond is to be redeemed.

(f) *Bond Registrar's Ownership of Bonds.* The Bond Registrar may become the Registered Owner of any Bond with the same rights it would have if it were not the Bond Registrar, and to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as member of, or in any other capacity with respect to, any committee formed to protect the right of the Registered Owners of the Bonds.

(g) *Place and Medium of Payment.* Both principal of and interest on the Bonds shall be payable in lawful money of the United States of America. Interest on the Bonds shall be calculated on the basis of a year of 360 days and twelve 30 day months. For so long as all Bonds are held by a depository, payments of principal thereof and interest thereon shall be made to Registered Owners as of the Record Date as provided in accordance with the operational arrangements of DTC referred to in the Letter of Representations. In the event that the Bonds are no longer held by a depository, interest on the Bonds shall be paid by check or draft mailed to the Registered Owners at the addresses for such Registered Owners appearing on the Bond Register on the Record Date, or upon the written request of a Registered Owner of more than \$1,000,000 of Bonds (received by the Bond Registrar at least by the Record Date), such payment shall be made by the Bond Registrar by wire transfer to the account within the United States designated by the Registered Owner. Principal of the Bonds shall be payable upon presentation and surrender of such Bonds by the Registered Owners at the designated office of the Bond Registrar.

If any Bond shall be duly presented for payment and funds have not been duly provided by the District on such applicable date, then interest shall continue to accrue thereafter on the unpaid principal thereof at the rate stated on such Bond until such Bond is paid.

#### Section 4. Redemption and Purchase of Bonds.

(a) *Optional Redemption.* Each Designated Representative is authorized to designate all or a portion of the maturities of each series of Bonds as being subject to redemption at the option of the District prior to their respective maturities on the dates and at the prices set forth in the Purchase Contract.



(b) *Mandatory Redemption.* In the event that one or more maturities within a series of the Bonds are designated as term bonds, the term bonds will be redeemed in accordance with the maturity schedule set forth in the Purchase Contract (unless such term bonds shall previously have been optionally redeemed).

(c) *Selection of Bonds for Redemption.* As long as the Bonds are held in book-entry only form, the selection of Bonds within a series and maturity to be redeemed shall be made in accordance with the operational arrangements in effect at DTC. If the Bonds are no longer held in uncertificated form, the selection of such Bonds to be redeemed shall be made as provided in this subsection (c). If the District redeems at any one time fewer than all of the Bonds having the same maturity date within a series, the particular Bonds or portions of Bonds of such series and maturity to be redeemed shall be selected by lot (or in such other manner determined by the District) in increments of \$5,000. In the case of a Bond of a denomination greater than \$5,000, the District and Bond Registrar shall treat each Bond of such series as representing such number of separate Bonds each of the denomination of \$5,000 as is obtained by dividing the actual principal amount of such Bond by \$5,000. In the event that only a portion of the principal sum of a Bond is redeemed, upon surrender of such Bond at the designated office of the Bond Registrar there shall be issued to the Registered Owner, without charge therefor, for the then unredeemed balance of the principal sum thereof, at the option of the Registered Owner, a Bond or Bonds of like series, maturity and interest rate in any of the denominations herein authorized. If Bonds are called for optional redemption, portions of the principal amount of such Bonds, in installments of \$5,000 or any integral multiple of \$5,000, may be redeemed.

(d) *Purchase of Bonds.* The District reserves the right to purchase any of the Bonds offered to it at any time at a price deemed reasonable by the District.

(e) *Notice of Redemption.*

(1) Official Notice. Unless waived by any Registered Owner of Bonds to be redeemed, official notice of any such redemption, which notice may be conditional, shall be given by the Bond Registrar on behalf of the District by mailing a copy of an official redemption notice by first class mail at least 20 days and not more than 60 days prior to the date fixed for redemption to the Registered Owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register or at such other address as is furnished in writing by such registered owner to the Bond Registrar. Notwithstanding anything to the contrary herein, for so long as the Bonds are held in uncertificated form, notice of redemption shall be given in accordance with the operational arrangements of DTC as then in effect, and neither the District nor the Bond Registrar will provide any notice of redemption to any Beneficial Owners.

All official notices of redemption shall be dated and shall state: (A) the redemption date, (B) the redemption price, (C) if fewer than all outstanding Bonds are to be redeemed, the identification by series and maturity (and, in the case of partial redemption, the respective principal amounts) of the Bonds to be redeemed, (D) that (unless the notice of redemption is a conditional notice, in which case the notice shall state that interest shall cease to accrue from the redemption date if and to the extent that funds have been provided to the Bond Registrar for the redemption of Bonds) on the redemption date the redemption price will become due and payable upon each such Bond or portion thereof called for redemption, and that interest thereon shall cease to accrue from

and after said date, (E) any conditions to redemption; and (F) the place where such Bonds are to be surrendered for payment of the redemption price, which place of payment shall be the designated office of the Bond Registrar.

On or prior to any redemption date, unless such redemption has been rescinded or revoked, the District shall deposit with the Bond Registrar an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on that date. The District retains the right to rescind any redemption notice and the related optional redemption of Bonds by giving notice of rescission to the affected registered owners at any time on or prior to the scheduled redemption date. Any notice of optional redemption that is so rescinded shall be of no effect, and the Bonds for which the notice of optional redemption has been rescinded shall remain outstanding.

(2) Effect of Notice; Bonds Due. If notice of redemption has been given and not rescinded or revoked, or if the conditions set forth in a conditional notice of redemption have been satisfied or waived, the Bonds or portions of Bonds to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds shall be paid by the Bond Registrar at the redemption price. Installments of interest due on or prior to the redemption date shall be payable as herein provided for payment of interest. All Bonds which have been redeemed shall be canceled by the Bond Registrar and shall not be reissued.

(3) Additional Notice. In addition to the foregoing notice, further notice may be given by the District as set out below, but no defect in said further notice nor any failure to give all or any portion of such further notice shall in any manner defeat the effectiveness of a call for redemption if notice thereof is given as above prescribed. Each further notice of redemption given hereunder shall contain the information required above for an official notice of redemption plus (A) the CUSIP numbers of all Bonds being redeemed; (B) the date of issue of the Bonds as originally issued; (C) the rate of interest, if any, borne by each Bond being redeemed; (D) the series and maturity date of each Bond being redeemed; and (E) any other descriptive information needed to identify accurately the Bonds being redeemed. Each further notice of redemption may be sent at least 20 days before the redemption date to each party entitled to receive notice pursuant to the Continuing Disclosure Certificate, and to the Underwriter and with such additional information as the District shall deem appropriate, but such mailings shall not be a condition precedent to the redemption of such Bonds.

(4) CUSIP Number. Upon the payment of the redemption price of Bonds being redeemed, each check or other transfer of funds issued for such purpose shall bear the CUSIP number identifying, by issue and maturity, the Bonds being redeemed with the proceeds of such check or other transfer.

(5) Amendment of Notice Provisions. The foregoing notice provisions of this Section 4, including but not limited to the information to be included in redemption notices and the persons designated to receive notices, may be amended by additions, deletions and changes in order to maintain compliance with duly promulgated regulations and recommendations regarding notices of redemption of municipal securities.

Section 5. Form of Bonds.

The Bonds shall be in substantially the form set forth in Exhibit A, which is incorporated herein by this reference.

Section 6. Execution of Bonds.

The Bonds shall be executed on behalf of the District with the facsimile or manual signatures of the President and Secretary of its Board, and shall have the seal of the District impressed or a facsimile thereof imprinted, or otherwise reproduced thereon.

In case either or both of the officers who have signed or attested any of the Bonds cease to be such officer before such Bonds have been actually issued and delivered, such Bonds shall be valid nevertheless and may be issued by the District with the same effect as though the persons who had signed or attested such Bonds had not ceased to be such officers, and any Bond may be signed or attested on behalf of the District by officers who at the date of actual execution of such Bond are the proper officers, although at the nominal date of execution of such Bond such officer was not an officer of the District.

Only Bonds that bear a Certificate of Authentication in the form set forth in Exhibit A, manually executed by the Bond Registrar, shall be valid or obligatory for any purpose or entitled to the benefits of this resolution. Such Certificate of Authentication shall be conclusive evidence that the Bonds so authenticated have been duly executed, authenticated and delivered and are entitled to the benefits of this resolution.

Section 7. Lost or Destroyed Bonds.

If any Bonds are lost, stolen or destroyed, the Bond Registrar may authenticate and deliver a new Bond or Bonds of like series, amount, maturity and tenor to the Registered Owner upon the owner paying the expenses and charges of the Bond Registrar and the District in connection with preparation and authentication of the replacement Bond or Bonds and upon their filing with the Bond Registrar and the District evidence satisfactory to both that such Bond or Bonds were actually lost, stolen or destroyed and of such Registered Owner's ownership, and upon furnishing the District and the Bond Registrar with indemnity satisfactory to both.

Section 8. Bond Fund; Pledge of Taxes and Credit.

The District shall maintain a fund or account (the "Bond Fund"), with the appropriate designation as determined by the District, which shall be held in trust by the Treasurer of the District for the benefit of the owners of the Bonds until all such Bonds are paid or deemed paid. Money in the Bond Fund shall be used solely to pay principal of and interest on the Bonds as provided in this resolution and Bond Registrar costs. For so long as any Bonds remain outstanding, the District hereby irrevocably obligates and binds itself to set aside and pay into the Bond Fund out of available money, on or prior to the principal or interest payment date, an amount sufficient (with other amounts available in the Bond Fund) to pay all Bond principal and interest which is due on that payment date. On or before each payment date the District or the Treasurer shall transfer to the Bond Registrar the amount due on the Bonds on that payment date.

Money in the Bond Fund may be invested as permitted by law, but only to the extent that such investments are acquired, valued and disposed of at Fair Market Value. All interest earned and profits derived from such investments shall be retained in and become a part of the Bond Fund. After all bonds authorized pursuant to the Election Resolution have been fully paid and are no longer outstanding, any money remaining in the Bond Fund shall be deposited into the General Fund.

The District hereby irrevocably covenants that, unless the principal of and interest on the Bonds are paid from other sources, it will make annual levies of taxes without limitation as to rate or amount upon all of the property subject to taxation in amounts sufficient to pay such principal and interest as the same shall become due. The full faith, credit and resources of the District are hereby irrevocably pledged for the annual levy and collection of such taxes and for the prompt payment of such principal and interest.

Section 9. Defeasance.

In the event that money and/or Government Obligations, maturing at such time or times and bearing interest to be earned thereon in amounts (together with such money, if necessary) sufficient to redeem and retire part or all of the Bonds in accordance with their terms, are set aside in a special account of the District to effect such redemption and retirement, and such money and the principal of and interest on such Government Obligations are irrevocably set aside and pledged for such purpose, then no further payments need be made into the Bond Fund for the payment of the principal of and interest on the Bonds so provided for, and such Bonds shall cease to be entitled to any lien, benefit or security of this resolution except the right to receive the money so set aside and pledged, and such Bonds shall be deemed not to be outstanding hereunder. The District shall give or cause to be given written notice of defeasance in accordance with the Continuing Disclosure Certificate.

Section 10. Tax Covenants.

The District will take all actions necessary to assure the exclusion of interest on the Tax-Exempt Bonds from the gross income of the owners of the Tax-Exempt Bonds to the same extent as such interest is permitted to be excluded from gross income under the Code as in effect on the date of issuance of the Tax-Exempt Bonds, including but not limited to the following:

(a) *Private Activity Bond Limitation.* The District will assure that the proceeds of the Tax-Exempt Bonds are not so used as to cause the Tax-Exempt Bonds to satisfy the private business tests of Section 141(b) of the Code or the private loan financing test of Section 141(c) of the Code.

(b) *Limitations on Disposition of the Projects.* The District will not sell or otherwise transfer or dispose of (i) any personal property components of the Projects other than in the ordinary course of an established government program under Treasury Regulation 1.141-2(d)(4) or (ii) any real property components of the Projects, unless it has received an opinion of Bond Counsel to the effect that such disposition will not adversely affect the treatment of interest on the Tax-Exempt Bonds as excludable from gross income for federal income tax purposes.

(c) *Federal Guarantee Prohibition.* The District will not take any action or permit or suffer any action to be taken if the result of such action would be to cause any of the Tax-Exempt Bonds to be “federally guaranteed” within the meaning of Section 149(b) of the Code.

(d) *Rebate Requirement.* The District will take any and all actions necessary to assure compliance with Section 148(f) of the Code, relating to the rebate of excess investment earnings, if any, to the federal government, to the extent that such section is applicable to the Tax-Exempt Bonds.

(e) *No Arbitrage.* The District will not take, or permit or suffer to be taken, any action with respect to the proceeds of the Tax-Exempt Bonds which, if such action had been reasonably expected to have been taken, or had been deliberately and intentionally taken, on the date of issuance of the Tax-Exempt Bonds would have caused the Tax-Exempt Bonds to be “arbitrage bonds” within the meaning of Section 148 of the Code.

(f) *Registration Covenant.* The District will maintain a system for recording the ownership of each Tax-Exempt Bond that complies with the provisions of Section 149 of the Code until all Tax-Exempt Bonds have been surrendered and canceled.

(g) *Record Retention.* The District will retain its records of all accounting and monitoring it carries out with respect to the Tax-Exempt Bonds for at least three years after the Bonds mature or are redeemed (whichever is earlier); however, if the Tax-Exempt Bonds are redeemed and refunded, the District will retain its records of accounting and monitoring at least three years after the earlier of the maturity or redemption of the obligations that refunded the Tax-Exempt Bonds.

(h) *Compliance with Federal Tax Certificate.* The District will comply with the provisions of the Federal Tax Certificate with respect to the Tax-Exempt Bonds, which are incorporated herein as if fully set forth herein. In the event of any conflict between this section and the Tax Certificate, the provisions of the Tax Certificate will prevail.

Certain covenants of this section will survive payment in full or defeasance of the Tax-Exempt Bonds.

Section 11. Sale of the Bonds; Delegation.

(a) *Delegation.* Each series of Bonds shall be sold by negotiated sale to the Underwriter pursuant to the terms of the Purchase Contract executed in connection with the issuance of the Bonds. The Board has determined that it is in the best interest of the District to delegate to each Designated Representative, for a limited time, the authority to select the Refunding Candidates for redemption, if any, and to approve the final interest rates, aggregate principal amount, principal amount of each maturity, maturity dates, whether to issue the Bonds in one or more series, whether to designate the Bonds (or the Bonds of a series) as Tax-Exempt or Taxable Bonds, and terms of redemption and redemption rights for each series of Bonds. The Bonds of each series may be issued from time to time or at the same time under the terms of this resolution.

Subject to the terms and conditions set forth in this Section 11 and the Election Resolution, each Designated Representative is hereby authorized to select the Refunding Candidates for redemption, if any, and to approve the final interest rates, aggregate principal amount, principal amount of each maturity, maturity dates, whether to issue the Bonds in one or more series, whether to designate the Bonds (or the Bonds of a series) as Tax-Exempt or Taxable Bonds, and terms of redemption and redemption rights for each series of Bonds in the manner provided hereafter so long as:

- (1) the aggregate principal amount of the Bonds does not exceed \$42,000,000;
- (2) the final maturity of the Bonds does not exceed 20 years from the date of issuance of the Bonds;
- (3) the Bonds are sold (in the aggregate) at a price not less than 97% and not greater than 130%;
- (4) any series of Refunding Bonds or portion of a series of Bonds that are sold for the purpose of defeasing and/or refunding the Refunded Bonds are sold for a price that results in a minimum aggregate net present value debt service savings over the Refunded Bonds of 0.50%;
- (5) the true interest cost for the Bonds (in the aggregate) does not exceed 6.00%; and
- (6) the Bonds conform to all other terms of this resolution.

(b) *Bond Sale; Purchase Contract.* Subject to the terms and conditions set forth in this Section 11, each Designated Representative is hereby authorized to execute the final form of a Purchase Contract with respect to each series of Bonds upon approval of the final interest rates, maturity dates, aggregate principal amount, principal maturities, terms of redemption and redemption rights for the Bonds set forth therein, which approval shall be evidenced by execution of the Purchase Contract by a Designated Representative. Following the execution of a Purchase Contract, a Designated Representative shall provide a report to the Board at the next regularly scheduled meeting describing the final terms of the Bonds approved pursuant to the authority delegated in this section.

The authority granted to the Designated Representatives by this Section 11 shall expire December 31, 2024. If a Purchase Contract for the Bonds has not been executed on or prior to December 31, 2024, the authorization for the issuance of those Bonds shall be rescinded, and any remaining portion of the Bonds authorized under this resolution may not be issued nor their sale approved unless such Bonds are re-authorized by resolution of the Board. The resolution re-authorizing the issuance and sale of such Bonds may be in the form of a new resolution repealing this resolution in whole or in part (only with respect to the Bonds not issued) or may be in the form of an amendatory resolution approving a purchase contract or establishing terms and conditions for the authority delegated under this Section 11.

(c) *Delivery of Bonds; Documentation.* Upon the passage and approval of this resolution, the proper officials of the District, including but not limited to the Executive Director

and the Designated Representatives, are authorized and directed to undertake all actions necessary for the prompt execution and delivery of the Bonds to the Underwriter and further to execute all closing certificates and documents required to effect the closing and delivery of the Bonds in accordance with the terms of the Purchase Contract. Such documents may include, but are not limited to, documents related to a municipal bond insurance policy delivered by an insurer to insure the payment when due of the principal of and interest on all or a portion of the Bonds as provided therein, if such insurance is determined by a Designated Representative to be in the best interest of the District.

Section 12. Preliminary and Final Official Statements.

Each Designated Representative is hereby authorized to deem final a preliminary Official Statement relating to the Bonds for the purposes of the Rule. Each Designated Representative is further authorized to approve for purposes of the Rule, on behalf of the District, a final Official Statement relating to the issuance and sale of the Bonds and the distribution of such Official Statement with such changes, if any, as they may deem to be appropriate.

Section 13. Application of Bond Proceeds; Refunding Plan.

(a) *New Money Projects.* A portion of the proceeds of the sale of the New Money Bonds, net of any Underwriter's discount and fees and any amount deposited into the Bond Fund to capitalize interest on the New Money Bonds, shall be deposited in the Capital Improvements Fund in the amounts specified in the closing memorandum prepared in connection with the issuance of the Bonds. Such proceeds shall be used to pay and/or reimburse the District for the costs of the New Money Projects and to pay costs of issuance for the New Money Bonds. To the extent the District makes capital expenditures for the New Money Projects prior to the date the New Money Bonds are issued, the District intends to reimburse all or a portion of those capital expenditures out of proceeds of the Bonds as permitted by U.S. Treasury Regulation 1.150-2(d).

Money in the Capital Improvements Fund may be invested in any legal investments for District funds, but only to the extent that the same are acquired and disposed of at Fair Market Value. Earnings on such investments shall accrue to the benefit of the Capital Improvements Fund.

If any or all New Money Projects have been completed, or their completion duly provided for, or their completion found to be impractical, the District may apply the proceeds of the New Money Bonds or any portion thereof to other portions of the New Money Projects, or to other public park and recreation capital purposes of the District, or transfer such proceeds to the Bond Fund to pay principal on the New Money Bonds, as the Board in its discretion shall determine.

(b) *Refunding Plan.* If market conditions allow for debt service savings, the District proposes to refund and defease the Refunded Bonds as set forth herein for the purpose of achieving debt service savings. If a Designated Representative determines that it is in the best interest of the District to proceed with the refunding authorized herein, a Designated Representative shall designate all or a portion of the Refunding Candidates as Refunded Bonds and such designation shall be set forth in a Purchase Contract. Each Designated Representative is hereby authorized to select the Refunded Bonds from the Refunding Candidates, to establish the Call Date for the Refunded Bonds, to provide or cause to be provided notice of redemption of the Refunded Bonds

in accordance with the applicable provisions of the 2012 Bond Resolution authorizing the issuance of the Refunded Bonds, and to take any action as determined to be necessary and in the best interest of the District to refund the Refunded Bonds.

Net proceeds of any Refunding Bonds shall either be remitted to the District or deposited with the Escrow Agent pursuant to an Escrow Agreement, and shall be used immediately upon receipt thereof to defease and refund the Refunded Bonds as authorized by the 2012 Bond Resolution and to pay costs of issuance of such Refunding Bonds as set forth in the closing memorandum prepared in connection with the issuance of the Refunding Bonds.

Any Refunding Bond proceeds and any other available funds of the District, if any, deposited with the Escrow Agent shall be used to defease the Refunded Bonds and discharge the obligation thereon by either being held uninvested as cash or by the purchase of Acquired Obligations bearing such interest and maturing as to principal and interest in such amounts and at such times which, together with any necessary beginning cash balance, will provide for the payment of interest on such Refunded Bonds on the Call Date and the redemption price of such Refunded Bonds on the Call Date. Such Acquired Obligations, if any, shall be purchased at a yield not greater than the yield permitted by the Code and regulations relating to acquired obligations in connection with refunding the bond issues.

(c) *Escrow Agent; Escrow Agreement.* U.S. Bank Trust Company, National Association is hereby appointed as Escrow Agent. The proceeds of any Refunding Bonds remaining after acquisition of the Acquired Obligations, if any, and provision for the necessary beginning cash balance shall be used to pay expenses of the acquisition and safekeeping of the Acquired Obligations and costs of issuance of the Refunding Bonds and the administrative costs of the refunding. In order to carry out the purposes of this section, each Designated Representative is authorized and directed to execute and deliver the Escrow Agreement to the Escrow Agent.

(d) *Call for Redemption of the Refunded Bonds.* If a Designated Representative determines to proceed with the refunding of the Refunded Bonds, the District hereby agrees to set aside available funds of the District and sufficient funds out of proceeds of the Refunding Bonds, including from the purchase of the Acquired Obligations, if any, to make payments described above. The District authorizes each Designated Representative to call the Refunded Bonds for redemption in accordance with the provisions of the 2012 Bond Resolution. Such defeasance and call for redemption of the Refunded Bonds shall be irrevocable after the issuance of the Refunding Bonds. The Escrow Agent is hereby authorized to carry out the terms of the Escrow Agent on behalf of the District, including the giving of notice of defeasance and redemption of the Refunded Bonds in accordance with the applicable provisions of the 2012 Bond Resolution.

Section 14. Undertaking to Provide Ongoing Disclosure.

The District covenants to execute and deliver at the time of Closing of each series of Bonds a Continuing Disclosure Certificate. Each Designated Representative is hereby authorized to execute and deliver a Continuing Disclosure Certificate upon the issuance, delivery and sale of the Bonds with such terms and provisions as such officer shall deem appropriate and in the best interests of the District.



Section 15. General Authorization and Ratification.

The President and Secretary of the Board, the Executive Director, the Designated Representatives and other appropriate officers of the District are authorized to take any actions and to execute documents as in their judgment may be necessary or desirable in order to carry out the terms of, and complete the transactions contemplated by, this resolution. All acts taken pursuant to the authority of this resolution but prior to its effective date are hereby ratified. All acts authorized to be taken by the Designated Representatives under this resolution may be taken individually and not collectively. The signature of one Designated Representative shall be sufficient to bind the District.

Section 16. Severability.

If any provision in this resolution is declared by any court of competent jurisdiction to be contrary to law, then such provision shall be null and void and shall be deemed separable from the remaining provisions of this resolution and shall in no way affect the validity of the other provisions of this resolution or of the Bonds.

Section 17. Corrections.

Upon approval of a Designated Representative and Bond Counsel and without further action of the Board, the Clerk of the District is hereby authorized to make necessary corrections to this resolution, including but not limited to the correction of clerical errors; references to local, state or federal laws, codes, rules, or regulations; resolution numbering and section/subsection numbering; and other similar necessary corrections.

Section 18. Effective Date.

This resolution shall become effective immediately upon its adoption.

ADOPTED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma, Pierce County, Washington, at a regular meeting thereof held this \_\_\_\_ day of November, 2023.

METROPOLITAN PARK DISTRICT OF  
TACOMA, PIERCE COUNTY,  
WASHINGTON

\_\_\_\_\_  
President, Board of Park Commissioners

ATTEST:

\_\_\_\_\_  
Secretary, Board of Park Commissioners

\_\_\_\_\_  
Clerk, Board of Park Commissioners

**EXHIBIT A  
BOND FORM**

UNITED STATES OF AMERICA

NO. \_\_\_\_\_

\$ \_\_\_\_\_

STATE OF WASHINGTON

METROPOLITAN PARK DISTRICT OF TACOMA,  
PIERCE COUNTY

UNLIMITED TAX GENERAL OBLIGATION [AND REFUNDING] BOND, 20\_\_

INTEREST RATE:       %       MATURITY DATE:       CUSIP NO.:

REGISTERED OWNER: CEDE & Co.

PRINCIPAL AMOUNT:

Metropolitan Park District of Tacoma, Pierce County, Washington (the "District"), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns, on the Maturity Date identified above, the Principal Amount indicated above and to pay interest thereon from \_\_\_\_\_, 20\_\_, or the most recent date to which interest has been paid or duly provided for until payment of this bond at the Interest Rate set forth above, payable on \_\_\_\_\_, 20\_\_, and semiannually thereafter on the first days of each succeeding \_\_\_\_\_ and \_\_\_\_\_. Both principal of and interest on this bond are payable in lawful money of the United States of America. For so long as the bonds of this issue are held in fully immobilized form, payments of principal and interest thereon shall be made as provided in accordance with the operational arrangements of The Depository Trust Company ("DTC") referred to in the Blanket Issuer Letter of Representations (the "Letter of Representations") from the District to DTC. The fiscal agent of the State of Washington is acting as the registrar, authenticating agent and paying agent for the bond of this issue (the "Bond Registrar").

This bond is one of an authorized issue of bonds of like date and tenor, except as to series, number, amount, rate of interest, redemption provisions and date of maturity, in the aggregate principal amount of \$\_\_\_\_\_, and is issued pursuant to Resolution No. RR 94-23 (the "Bond Resolution") adopted by the Board of Park Commissioners of the District (the "Board") on November \_\_, 2023, to provide funds (i) to construct, equip, renovate, acquire and make other capital improvements to facilities of the District as authorized by resolution of the Board and approved by the qualified electors of the District at a special election held therein on April 22, 2014, [(ii) to refund certain outstanding general obligation bonds of the District,] (iii) to capitalize interest, if necessary, and (iv) to pay costs of issuance for the bonds. Capitalized terms used in this bond and not otherwise defined shall have the meanings given them in the Bond Resolution.

This bond is subject to redemption prior to its stated date of maturity as provided in the Bond Resolution and the Purchase Contract.

The District has not designated the bonds of this issue as “qualified tax-exempt obligations” under Section 265(b) of the Internal Revenue Code of 1986, as amended.

The District has irrevocably covenanted that, unless the principal of and interest on this bond are paid from other sources, it will make annual levies of taxes without limitation as to rate or amount upon all of the property in the District subject to taxation in amounts sufficient to pay the principal of and interest on this bond as the same shall become due. The full faith, credit and resources of the District are hereby irrevocably pledged for the annual levy and collection of such taxes and the prompt payment of such principal and interest. The pledge of tax levies may be discharged prior to maturity of this bond and the bonds of this issue by making provision for the payment thereof on the terms and conditions set forth in the Bond Resolution.

Owners of this bond do not have a security interest in particular revenues or assets of the District. This bond is not a debt or indebtedness of the State of Washington or any political subdivision thereof other than the District.

This bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Resolution until the Certificate of Authentication hereon shall have been manually signed by or on behalf of the Bond Registrar.

It is hereby certified that all acts, conditions and things required by the Constitution and statutes of the State of Washington to exist, to have happened, been done and performed precedent to and in the issuance of this bond have happened, been done and performed and that the issuance of this bond and the bonds of this issue does not violate any constitutional, statutory or other limitation upon the amount of bonded indebtedness that the District may incur.

IN WITNESS WHEREOF, the Metropolitan Park District of Tacoma, Pierce County, Washington, has caused this bond to be executed by the manual or facsimile signatures of the President and Secretary of its Board of Park Commissioners and the seal of the District to be impressed or imprinted hereon as of this \_\_\_ day of \_\_\_\_\_, 20\_\_.

METROPOLITAN PARK DISTRICT OF  
TACOMA, PIERCE COUNTY,  
WASHINGTON

By \_\_\_\_\_ /s/ manual or facsimile  
President, Board of Park Commissioners

ATTEST:

\_\_\_\_\_  
/s/ manual or facsimile  
Secretary, Board of Park  
Commissioners

DATE OF AUTHENTICATION: \_\_\_\_\_

CERTIFICATE OF AUTHENTICATION

This is one of the Unlimited Tax General Obligation [and Refunding] Bonds, 20\_\_ of the District, dated \_\_\_\_\_, 20\_\_, as described in the Bond Resolution.

WASHINGTON STATE FISCAL AGENT, as  
Registrar

By \_\_\_\_\_  
Authorized Signer

## CERTIFICATE

I, the undersigned, Secretary of the Board of Park Commissioners of the Metropolitan Park District of Tacoma, Pierce County, Washington (the "District"), and keeper of the records of the Board of Park Commissioners (the "Board"), DO HEREBY CERTIFY:

1. The attached copy of Resolution No. RR 94-23 (the "Resolution") is a full, true and correct copy of a resolution duly passed at a regular meeting of the Board on November \_\_\_\_, 2023 as that resolution appears in the minute book of the District; and the Resolution will be in full force and effect immediately after its passage and publication as provided by law;

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the Board voted in the proper manner for the passage of the Resolution; and that all other requirements and proceedings incident to the proper passage of the Resolution have been fully fulfilled, carried out and otherwise observed; and

3. That the Resolution has not been amended, supplemented or rescinded since its passage and is in full force and effect and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of November, 2023.

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Secretary, Board of Park Commissioners