



**MINUTES OF COMMITTEE OF THE WHOLE  
BOARD OF PARK COMMISSIONERS  
April 15, 2024**

PRESENT: Andrea Smith  
Tim Reid  
Aaron Pointer  
Rosie Ayala  
Matthew Mauer

IN THE CHAIR: Andrea Smith

PLACE: MPT Headquarters 4702 S. 19<sup>th</sup> St.

The meeting was called to order by President Smith at 5:30pm.

**APPROVAL OF THE MINUTES**

November 20, 2023 COW Minutes.

It was moved and seconded that the minutes be approved as presented; seconded and passed on a vote of 4-1 (Commissioner Mauer abstaining).

**DISTRICT FINANCIAL UPDATE**

Debbie Russell opened the meeting reminding the Board of the quarterly financial reporting schedule. She noted that tonight's update is intended to focus on the close out of 2023.

District CFAO Tania Wink was introduced and handouts detailing 2023 year-end financials were distributed. Using a graph, Ms. Wink spoke about the District-wide sources of revenue including taxes & assessments, charges for services, intergovernmental revenue, grants & contracts, foundations & support, and other revenue. Ms. Wink made note of the two largest sources of revenue as being charges for services- representing 33.3% of the total actuals collected in 2023, and taxes & assessments making up 54.4% of the total 2023 actuals collected which was slightly under projections. Ms. Wink noted that trends suggest a slight future increase in sales tax revenue, so staff will update their forecasts accordingly. In regard to earned revenue, Ms. Wink commented that the District did see an increase compared to the actual budget for 2023.

The Board and staff then engaged in some brief conversation about the types of activities nested under each of the high-level revenue categories including the ILA with the City of Tacoma and ARPA funds used to support the Beyond the Bell Program.

Ms. Wink then reviewed the major categories of the District's expenses including personnel, professional services, materials & supplies, capital outlay, other expenses, and debt service. It was noted that personnel costs make up the largest portion of the

District's expenses at 63.5%. Ms. Wink stated that the District is expecting a 30% increase in professional services in 2024 due to an increase in rates with WCIA and increased utility rates. Staff stated those increases will be reflected in an upcoming budget amendment.

Historical property tax and sales tax revenue graphs were then reviewed. The increase of property tax collection in 2023 due to the 2022 levy lid lift was briefly discussed as it contributed to a large increase in property tax collection from 2022 to 2023.

Ms. Russell stated that staff is preparing for a Board COW meeting on May 20<sup>th</sup> to have a conversation with the Board related to a future budget amendment, which could include: adjustments for insurance & utilities, budgeting for class and compensation study impact, delivery of major maintenance, debt service repayment rate, and critical capital projects (CIP).

Ms. Wink commented that the District's 2022 unaudited financial statements are published on EMMA as staff prepares for that audit to begin.

**OTHER**

**ADJOURNMENT**

Being no further business, Commissioner Smith adjourned the meeting at 6:20 p.m.

**APPROVED:**

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President

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Clerk

Submitted by:  
Jennifer Bowman, Secretary