

**METROPOLITAN PARK DISTRICT  
OF TACOMA**



**AGENDA**

**November 25, 2024**

**5:00 P.M.**

**MPT Park Headquarters**

**4702 S 19<sup>th</sup> St.**

**Tacoma, WA 98405**

Join Remotely

Via Telephone: 1-253-215-8782

Enter Meeting ID: 893 9647 3570

Participant ID: no ID needed just press #

Join Zoom Meeting

<https://metroparkstacoma-org.zoom.us/j/89396473570>

MEETINGS ARE RECORDED  
AND MAY BE HEARD UPON REQUEST

**COMMISSIONERS**

**ANDREA SMITH, PRESIDENT**

**TIM REID, CLERK**

**AARON POINTER**

**ROSIE AYALA**

**MATTHEW MAUER**

5:00 P.M. **PUBLIC HEARING #1**                      **2025-2026 DISTRICT BIENNIAL BUDGET**

**PUBLIC TESTIMONY**

Public Testimony is encouraged to be submitted in advance of the hearing in written form. Please submit written testimony to the Board by 4 p.m. on November 25, 2024 by e-mailing comments to [jenniferb@tacomaparks.com](mailto:jenniferb@tacomaparks.com). Comments will be compiled and sent to Board members in advance of the meeting. Testimony may also be left on voicemail at 253-305-1091 by 4 p.m. on November 25, 2024. Verbal testimony will also be allowed during the hearing both in-person and remotely. To request to speak during public testimony, 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.

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

**LAND ACKNOWLEDGEMENT**

**ROLL CALL**

**FLAG SALUTE**

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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."



**SPECIAL PRESENTATIONS**

NATIVE AMERICAN HERITAGE MONTH PROCLAMATION

**PRESIDENT’S REPORT**

**STANDING COMMITTEE & COMMISSION REPORTS**

**EXECUTIVE DIRECTOR’S REPORT**

**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 25, 2024 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 25, 2024. Verbal comments will also be allowed during the meeting both in-person and remotely. To request to speak during community comments, please press the Raise Hand button near the bottom of your Zoom window or \*9 on your phone. All speakers will have up to three minutes to speak.

**MINUTES**

(5-12) MINUTES OF THE OCTOBER 28, 2024 REGULAR BOARD MEETING

**CONSENT AGENDA**

(13-14) **RESOLUTION NO. C70-24:** APPROVAL OF WARRANTS CLAIM FUND FOR OCTOBER 2024  
(Contact: Tania Wink, Chief Financial & Administrative Officer)

(15-16) **RESOLUTION NO. C71-24:** REAPPOINTING ROMNEY HABERLE AND LINDSAY WALKER TO THE NATURE & ENVIRONMENT ADVISORY COUNCIL  
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)

(17-20) **RESOLUTION NO. C72-24:** APPOINTING DANIEL VAUGHN TO THE BUSINESS & RESPONSIVE AGENCY ADVISORY COUNCIL  
(Contact: Tania Wink, Chief Financial & Administrative Officer)

**REGULAR AGENDA**

**PURCHASING RESOLUTIONS**

*(Requiring one reading for adoption)*

**PUBLIC WORKS PURCHASING RESOLUTIONS**

*(Requiring one reading for adoption)*

**SINGLE READING RESOLUTION**  
*(Requiring one reading for adoption)*

**FIRST READINGS:**

*(Requiring two readings for adoption)*

(21-30)        **RESOLUTION NO. RR73-24:** ADOPTING THE 2025-2026 BIENNIAL BUDGET  
(Contact: Tania Wink, Chief Financia & Administrative Officer)

**SECOND READING RESOLUTIONS**  
*(Requiring two readings for adoption)*

(31-34)        **RESOLUTION NO. RR68-24:** AUTHORIZING 2024 GENERAL TAX LEVY  
OF REGULAR PROPERTY TAX FOR COLLECTION IN 2025  
(Contact: Tania Wink, Chief Financial & Administrative Officer)

(35-37)        **RESOLUTION NO. RR69-24:** AUTHORIZING EXCESS TAX LEVY  
FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND  
REDEMPTION  
(Contact: Tania Wink, Chief Financial & Administrative Officer)

**UNFINISHED BUSINESS**

**NEW BUSINESS**

**BOARD COMMENTS**

**ADJOURNMENT**

**UPCOMING BOARD MEETINGS**

November 27, 2024	Capital Improvement Committee	5:00 PM	District Headquarters
December 2, 2024	Public Hearing #2 25/26 Biennial Budget	12:00 Noon	District Headquarters
December 5, 2024	Special Board Meeting	6:00 PM	District Headquarters
December 9, 2024	Regular Board Meeting	6:00 PM	District Headquarters
December 20, 2024	Special Board Meeting	12:00 Noon	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 28, 2024**

PRESENT: Andrea Smith, President  
Rosie Ayala, Acting Clerk  
Matthew Mauer

REMOTE: Aaron Pointer  
Tim Reid

IN THE CHAIR: Andrea Smith

PLACE: STAR Center 3873 S. 66th St. Tacoma, WA 98409

**PUBLIC HEARING**

- GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2025
- EXCESS TAX LEVY FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND REDEMPTION

The Public Hearing was called to order at 5:32 pm.

Tania Wink provided a thorough explanation of the annual budget and levy process required for municipal governments in the state. She explained that all municipal governments, including cities and Districts, must create a budget each year. This budget must then be submitted to the county for approval to ensure it aligns with the limits set by the state. As part of this process, Tania Wink noted, each taxing jurisdiction must determine the amount of property tax revenue required to fund its budget. She further noted that this required amount, known as the levy amount, is the total that will be collected from taxpayers within the District.

Continuing, Tania Wink highlighted the critical deadline for taxing Districts stating that these budgets, along with a Levy Certification, must be filed with the County by November 30<sup>th</sup>.

Tania Wink went on to clarify the role of the county assessor in calculating the levy rate needed to meet the revenue target. She explained that the assessor calculates this rate by dividing the total levy amount by the assessed value of taxable property within the District. She then addressed the responsibilities of the Assessor-Treasurer's Office, which must determine the Ms. Wink discussed the topic of excess levies, or local levies, which are approved by voters at the polls.

Tania Wink provided a detailed overview of the levy system, highlighting how levy amounts and rates are determined for taxing Districts. She explained that a levy represents the total dollar amount a taxing District request to collect through property taxes, used to fund governmental activities. Under the budget-based system, Tania Wink noted, "a taxing District first establishes

its levy amount, and the assessed valuation then determines the levy rate that property owners must pay. She went on to illustrate Metro Parks Tacoma's taxing authority, explaining that the District has a maximum regular tax levy rate of \$0.75 per \$1,000 of assessed value, raised from \$0.50 in 2010 through a levy lid lift. Tania Wink also noted that state law limits annual property tax growth to 1%, regardless of increases in assessed value, meaning Districts cannot levy more than 101% of the highest amount levied to date. In 2023, Metro Parks exceeded its previous highest levy, which will set the baseline for the next year.

Ms. Wink further explained an additional protection for property owners does exist including that fact that taxing Districts collectively cannot impose a rate exceeding \$5.90 per \$1,000 of assessed property value, excluding certain Districts like schools and ports. Metro Parks' levy rate of \$0.75 falls within this limit.

Finally, Tania Wink discussed provisions for taxing Districts with populations over 10,000, which can impose an inflation factor if deemed necessary. She shared that for 2025, the Department of Revenue set an Implicit Price Deflator (IPD) rate of 2.57%, but Metro Parks' levy limit remains capped at 1.06% due to the levy lid lift.

A 2024 Property Tax Distribution graph from the Pierce County Assessor-Treasurer's Office property taxes are allocated among various entities was shared. Ms. Wink indicated that the largest share goes to Tacoma Schools, which receives 37.5% of the total property tax revenue. She further explained that the State of Washington receives 20.8%, followed closely by the City, which receives 20.2%. Ms. Wink commented Metro Parks Tacoma, receives 11.0% of the property tax distribution. Other allocations include Pierce County at 6.7%, Transit at 1.4%, the Port of Tacoma at 1.3%, Flood Control at 0.9%, and the Conservation Fund at 0.3%.

Ms. Wink then reviewed a historical levy table. She noted there was a consistent increase in total assessed value from 2014 to 2020. However, the rate dropped over 3% from 2020 to 2021. Ms. Wink commented that there were increases in 2022 and 2023, but 2024 saw a decrease of 1.4% with assessed expected to increase about 6% in 2024.

Staff recommend levy rate for collection in 2025 will be a total of \$1.216.

Tania Wink provided an overview of recent economic trends affecting Washington State. She noted that inflation in the state has outpaced income growth, with a significant spike of 5.8% in fiscal year 2023 and an anticipated increase of 3.8% for 2024. Ms. Wink stated that this inflation has impacted consumer behavior, as Consumer Confidence Index dropped to 98.7% in September. Discussing the housing market, Tania Wink mentioned that homebuying is expected to slow down. However, she emphasized that, despite reduced affordability, home prices have remained resilient due to the limited supply of homes available for sale. Ms. Wink then reviewed a sales tax distribution graph, noting that MPT receives 0.1%. Historical sales tax graphs were then reviewed. She noted that the 2025 project sales tax revenue for the District is project to be \$15.91M. Ms. Wink concluded the presentation commented in on several items on the local and state ballot that may impact tax collection rates.

Being no additional comments or testimony, the 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. President Smith read a land acknowledgement.

President Smith noted that Commissioners Reid and Pointer were attending remotely.

Commissioner Ayala was appointed as acting clerk.

**SPECIAL PRESENTATIONS****TACOMA PUBLIC UTILITIES RATES UPDATE**

Rosa McLeod representing TPU was introduced. Ms. McLeod began her presentation with several introductory slides that spoke to the service area and portfolio of TPU. She indicated that those factors attributed to the rate increase include: Increased costs from inflation, Supply chain shortages, and Critical infrastructure.

Ms. McLeod then shared the following proposed power rate adjustments:

Small General Business: 6.1 % increase per year

- \$9.79 average monthly increase in 2025
- \$10.02 average monthly increase in 2026

Residential: 6.5% increase per year

- \$6.72 average monthly increase in 2025
- \$7.09 average monthly increase in 2026

Proposed Tacoma Water Rate Adjustments:

Parks and Irrigation: 6% increase per year

- \$5.637 per CCF in 2025
- \$5.971 per CCF in 2026

Residential: 6.3% increase per year

- \$2.86 average monthly increase in 2025
- \$3.10 average monthly increase in 2026

Brief conversation ensued regarding water rates at Point Defiance Park.

Staff representing the City's Environmental Service Department then presented the following proposed rate adjustments for both 2025 and 2026:

Stormwater:

- System average increases: 8% in 2025, 8% in 2026
- Commercial: 8% in 2025, 8% in 2026
- Average residential increases 7.7% in 2025; 8.0% in 2026
- \$2.49 preliminary average monthly increase in 2025
- \$2.70 preliminary average monthly increase in 2026

Wastewater:

- System average increases: 7% in 2025, 7% in 2026
- Commercial (Category 2): 7.3% in 2025, 7.6% in 2026
- Average residential increases 6.7% in 2025; 6.4% in 2026
- \$4.57 preliminary average monthly increase in 2025
- \$4.71 preliminary average monthly increase in 2026

Solid waste:

- System average increases: 5.5% in 2025, 5.5% in 2026
- Commercial: 0-8% in 2025, 0-8% in 2026
- Average residential increases 5.7% in 2025; 5.7% in 2026
- \$3.16 preliminary average monthly increase in 2025
- \$3.35 preliminary average monthly increase in 2026

Commissioner Mauer inquired about irrigation rates and how those are metered. TPU staff noted that they are metered separately. Commissioner Mauer also asked about reaching goals of fossil fuel reduction by buying clean energy.

Ms. McLeod concluded the pre-station noting the various ways to reduce utility costs and programs for credit assistance. She indicated that all the proposed rate adjustment information and the City Councils dates of consideration of the proposals can be found on the TPU website.

### **PRESIDENTS REPORT**

President Smith commented that she attended a recent meeting to discuss future use of Cushman sub-station.

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

#### Arts & Heritage Advisory Council

Commissioner Ayala stated that at their last meeting the council discussed the District's Climate Action Plan and the City of Tacoma's Public Art Plan.

#### Nature & Environment Advisory Council

Commissioner Mauer commented that the council discussed drafting a letter related to the District's Climate Action Plan.

#### Tacoma Parks Foundation

President Smith commented that foundation has three potential candidates to join their Board.

### **EXECUTIVE DIRECTOR'S REPORT**

Shon Sylvia, Executive Director commented on the following:

- Meagan Kula was introduced, and she recognized and thanked members of the STAR Center Community Leadership Committee.
- November 9 – 11<sup>th</sup> Both Point Defiance Zoo & Aquarium and Northwest Trek Wildlife Park are celebrating Veterans with Veterans Appreciation Days. US Military veterans and active-duty members can visit the parks for free and immediate family members receive half-off admissions.
- Meadow Park's PGA Professionals: Erik Haag was awarded Golf Professional of the Year and Mitch Girard was received both Player Development and Youth Player Development of the year by the Western Washington Section PGA.



- Construction of a food forest at Charlotte’s Blueberry Park is underway. The project, which was initiated by South End Neighborhood Council in 2024, received a \$175,000 grant from the Department of Natural Resources.
- Climate Action Plan Community Open House is scheduled for tomorrow evening at 6pm , here at the STAR Center.
- CIC meeting schedule for October 30<sup>th</sup> is canceled.
- There is a COW scheduled for next Monday, November 4, 2024 at 5:30pm.
- The Joint Park Board /ZTA meeting is Wednesday, November 6, 2024 at 5pm (remote meeting).

### **COMMUNITY COMMENTS**

Janis Clark informed the Board of the Safe Homes International Veterans Day Celebration at People’s Center on November 11<sup>th</sup> at 6pm. She requested a formal proclamation form the Board in honor of the event.

### **MINUTES OF THE OCTOBER 14, 2024 REGULAR BOARD MEETING**

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

### **CONSENT AGENDA**

**RESOLUTION NO. C64-24:** REVISING NOVEMBER 2024 MEETING SCHEDULE FOR THE BOARD OF PARK COMMISSIONERS

**RESOLUTION NO. C65-24:** POINT DEFIANCE ZOO & AQUARIUM PACIFIC SEAS AQUARIUM CONTRACT #2015157Z (AIA# A133-2009) FINAL ACCEPTANCE TO TURNER CONSTRUCTION COMPANY

**RESOLUTION NO. C66-24:** APPOINTING ALISA LEE AND TABITHA ECHAVARRIA TO THE ACTIVE LIFESTYLES & COMMUNITY WELLNESS ADVISORY COUNCIL

Commissioner Pointer moved to adopt the consent agenda as presented; seconded by Commissioner Mauer.

Board members thanked new advisory council members.

**PURCHASING RESOLUTIONS** None

### **PUBLIC WORKS PURCHASING RESOLUTIONS**

**RESOLUTION NO. PW67-24:** TITLOW PARK NORTH HIDDEN BEACH BRIDGE REPLACEMENT KPFF CONTRACT AMENDMENT FOR FINAL DESIGN

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

Debbie Russell commented that this item was discussed at the last CIC meeting. She commented that this resolution authorizes the amendment of the KPFF contract to provide Architectural and Engineering design services for Titlow Park's North Hidden Beach Bridge replacement. The original contract amount of \$258,119.12, will be expanded to include services through final design and permitting, and increase the contract amount to be \$832,837.72.

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

**SINGLE READING RESOLUTIONS** None

**FIRST READING RESOLUTIONS**

**RESOLUTION NO. RR68-24:** AUTHORIZING 2024 GENERAL TAX LEVY OF REGULAR PROPERTY TAX FOR COLLECTION IN 2025

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

Taniw Wink commented Metro Parks Tacoma levies its property tax on an annual basis even though it has adopted a biennial budget. Ms. Wink noted that Pierce County has estimated the assessed value of the District, excluding annexation, at \$45,786,259,492. The county's preliminary figures estimate the 2025 amount of the District's levy under the statutory rate limitation to be \$34,339,695 which is an increase of 5.8% when compared to 2024.

Being no additional comment, the resolution was moved to second reading at the November 25, 2024 Regular Board Meeting.

**RESOLUTION NO. RR69-24:** AUTHORIZING EXCESS TAX LEVY FOR UNLIMITED TAX GENERAL OBLIGATION (UTGO) BOND REDEMPTION

Ms. Wink noted that the excess levy will address debt service noting that that the amount to be levied for debt service payments on voter-approved UTGO bonds 2012A, 2014A, 2014B, 2015, 2016, 2018, 2019, and 2024 to be \$20,164,275.

Being no additional comment, the resolution was moved to second reading at the November 25, 2024 Regular Board Meeting.

**SECOND READINGS RESOLUTIONS** None

**NEW BUSINESS** POLICY UPDATE

Debbie Russell commented on the policy review schedule between October 28<sup>th</sup> and the end of the year.

Ms. Russell comment that IT staff has been drafting 12 new policies including:

IT--Artificial Intelligence Policy

IT--Data Storage and Retention Policy

IT--Information Systems Governance Policy

IT--Information Systems Purchasing Policy

IT--Mobile Device Policy

- IT--Network Policy
- IT--Remote Access Policy
- IT--Server Policy
- IT--Software Policy
- IT--Surveillance systems Policy
- IT--User Accounts Policy
- IT--Workstations Policy

Ms. Russell also stated that there are few changes related to the recently updated 100.003 Purchasing Policy that are related to change orders that staff will be bringing forward for Board consideration.

Ms. Russell closed the discussion by commenting on the 2025 Policy review schedule as follows:

- January 27, 2025      New Business
- February 3, 2025     Committee of the Whole
- February 24, 2025    1st Reading
- March 10, 2025       2nd Reading

**2025 Batch 1 POLICIES UNDER CONSIDERATION (DRAFT)**

- 200.015      Citizen Advisory Councils
- 501.002      Workplace Requirements/Code of Conduct
- 514.001      Sick Leave Use and Accrual
- 514.002      Vacation Use and Accrual
- 514.004      Holiday Use and Accrual

**UNFINISHED BUSINESS** None

**BOARD COMMENTS**

**ADJOURN**

Being no further business, the meeting was adjourned at 7:07p.m.

\_\_\_\_\_  
President

\_\_\_\_\_  
Clerk

Submitted by: Jennifer Bowman, Board Secretary



**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. C70-24**

**APPROVAL OF WARRANTS CLAIM FUND FOR OCTOBER 2024**

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 \_\_\_\_\_, 2024.

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, 2024, AND ENDING OCTOBER 31, 2024.

WARRANTS CLAIM FUND

ACCOUNTS PAYABLE CLAIMS FUND:

Warrant Serial Numbers 344650 to 344979 \$6,605,757.69

PAYROLL CLAIMS FUND:

EFT Warrants \$1,400,201.73  
Warrants Serial Numbers 59380 to 59484 \$68,138.97

TOTAL \$8,074,098.39

Finance and Accounting Auditing Officer  
Metropolitan Park District of Tacoma

- Warrant summary reports can be available from finance.
- Detail reports and claim vouchers can be available in the Finance and Administrative Services Office.



## **MEMORANDUM**

TO: Board of Park Commissioners

THROUGH: Matthew Mauer, Park Board Commissioner

FROM: Britt McGrath, Nature & Environment Advisory Council Chair

**SUBJECT: Re-Appointing Romey Haberle and Lindsay Walker to the Nature & Environment Advisory Council (NEAC)**

DATE: November 19, 2024

**EXECUTIVE SUMMARY:** The members of the NEAC Advisory Council recommend that the Board of Park Commissioners approve this resolution to reappoint **Romey Haberle and Lindsay Walker** to a second term on the council.

**BACKGROUND:** The Nature & Environment Advisory Council consists of a maximum of thirteen members and assists in recommendations to the Board concerning the facilities and services in the Metro Parks Tacoma inventory which address environmental education, zoological and wildlife conservation, open space, trails, garden management and our neighborhood, community and regional parks in order to foster our role as environmental stewards. Recruitment occurs through direct contact, news releases and on Metro Parks Tacoma's website. This reappointment will maintain the council at thirteen members.

Throughout their term on the Council, these members have shown:

1. Knowledge, interest and skills related to the Advisory Council Charter.
2. Interest related to parks, programs, and facilities operated by Metro Parks Tacoma.
3. That they are a good addition to the existing composition of the Council.
4. That they are willing and able to commit to the charter, schedule and goals of the Council.

According to Resolution No. RR201-14, nomination of an advisory council member for a consecutive term may be made by a majority of the council's members without advertising the position and may be forwarded to the Board of Park Commissioners for appointment. **Romey Haberle and Lindsay Walker** are valued members of the Nature & Environment Advisory Council and have expressed a desire to serve a second term. The board and staff liaison to NEAC, as well as the entire council membership, support the reappointments.

**FISCAL IMPACT:** None.

**ADDITIONAL INFORMATION:** For additional information, contact Mark Knowlden, Interim Director, Department of Parks & Recreation at 253.305.1067 or [mark.knowlden@tacomaparks.com](mailto:mark.knowlden@tacomaparks.com).

**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. C71-24**

**REAPPOINTING ROMEY HABERLE AND LINDSAY WALKER TO THE  
NATURE & ENVIRONMENT ADVISORY COUNCIL**

WHEREAS, the Metropolitan Park District of Tacoma created the Nature & Environment Advisory Council to assist in recommendations to the Board concerning the facilities and services in the Metro Parks Tacoma inventory which address environmental education, zoological and wildlife conservation, open space, trails, garden management and our neighborhood, community and regional parks in order to foster our role as environmental stewards.; and

WHEREAS, **Romey Haberle** and **Lindsay Walker** have completed a first term on the Council; and

WHEREAS, the board and staff liaisons to the Nature & Environment Advisory Council, as well as the entire council membership, support the reappointments; and

WHEREAS, the by-laws adopted through Resolution No. RR20-14 allow for the reappointment of members to a consecutive term upon a favorable vote by the current members now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma to reappoint **Romey Haberle** and **Lindsay Walker** to a second three year term on the Nature & Environment Advisory Council ending November 2027.

The foregoing resolution was adopted by the Board of Commissioners of the Metropolitan Park District of Tacoma at a meeting held on \_\_\_\_\_, 2024.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk





## **MEMORANDUM**

TO: Board of Park Commissioners

THROUGH: Tim Reid, Park Board Commissioner

FROM: Doug Andreassen, Advisory Council Chair

**SUBJECT: Appointing Daniel Vaughn to the Business & Responsive Agency Advisory Council**

DATE: November 20, 2024

**EXECUTIVE SUMMARY:** One (1) application for membership was reviewed by the Business & Responsive Agency Advisory Council board liaison, staff, and the council. It is the recommendation of the entire council that the Board of Park Commissioners appoint the (1) candidate to a first term. A copy of the candidate's application is 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 deep community engagement in Park District functions and to foster a broad range of community 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 Business & Responsive Agency Advisory Council has reviewed the application submitted by **Daniel Vaughn** and interviewed the candidate. It was determined that the candidate, Daniel Vaughn has shown 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 a good addition to the existing composition of the Council.
4. Are willing and able to commit to the Charter and goals of the Council.

After this appointment is made, the total number of the council will be ten members.

**FISCAL IMPACT:** None

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

**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. C72-24**

**APPOINTING DANIEL VAUGHN TO THE  
BUSINESS & RESPONSIVE AGENCY 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 the applications and/or reappointments were reviewed by the chair of the council, staff and board liaison and the appointments and reappointments were 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 and/or reappoint the following citizens to serve on the Business & Responsive Agency Advisory Council.

**Daniel Vaughn**, Term Expires on November 25, 2027.

The foregoing resolution was adopted by the Board of Commissioners of the Metropolitan Park District of Tacoma at a meeting held on \_\_\_\_\_, 2024.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk

# Daniel Vaughn

## Dashboard



Contact Information  
Name: Daniel Vaughn  
Pronouns: He, Him

History  
This Year 0.00 Hours  
Lifetime 0.00 Hours  
Last Login Thursday, October 24, 2024

## Contact Information

Name Mr. Daniel John Vaughn  
Pronouns He, Him  
Legal First Name Daniel  
Username danjvaughn  
Email Address [REDACTED]  
Secondary Email Address [REDACTED]  
Mobile Email [REDACTED]  
Home Phone [REDACTED]  
Cell Phone [REDACTED]  
Phone Preference Cell Phone Any Time  
Date of Birth Friday, September 07, 1956 (68 years old)  
Region English (USA)  
Address 4610 North 10th street  
Tacoma WA 98406  
USA



## 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>Agreements and Acknowledgements</b>	
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
<b>Additional Questions</b>	
I wish to serve on the following Advisory Council	Business & Responsive Agency
Why do you want to be part of this council?	Post my reent retirement I have a desire to give back to my community. Metro parks provided safe places in my youth to develop as a person and an athlete. As I learned about the opening on this council position I feel my business and sports backgrounds are a fit for this council position. This position certainly meets my personal desire to give back to my community.
Occupation (If retired, please indicate former occupation)	Retired, Technology Sales Management, Professional Soccer Player
Current Employer (or state Retired)	Retired

Custom Field	Value
Education (Name of high school; college/university; year graduated/degree)	Wilson (Silas) High School, Completed in 1974 Attended University of Washington, Business, Physical Education focus. I did not graduate from the UofW as I was drafted by the Detroit Express of the North American Soccer League part way through my senior year. 1977
Please describe your interests and qualifications as related to this position	The BRAC position requires a knowlege of the Metro Parks facilities and services as well as a business background. Having grown up in Tacoma I utilized the many resources of Metro Parks an can now give back by helping to insure all resources are properly supported from a "business" alignment. As a past professional athlete I am aware of the role that metro parks can play in helping provide the opportuntiny for kids and adults to participate in different sports and outdoor activities. My busienss background helping develop sales and support teams in the Technology sector as well as consulting to technology start up organizations has provided me a background that can help organizations justify the spending of funds for projects and understand why a finaical investment is not practical.
Please list any involvement in professional/community activities, including any current/past involvement with MPT programs	Board Member of the Washington Legends of Soccer Past Board Member of Washington Youth Soccer
References (Name/Address/Phone)	Matt Maue [REDACTED] Doug Andreassen [REDACTED] [REDACTED]
Resume (Please upload your resume if available)	[REDACTED]
What unique qualities or point of view can you bring to the council?	I was born and raised in Tacoma and have a desire to give back to the community that helped me excel as an athlete and guide me to become a positve addition to my community as an adult. I have a strong business background. My background can help sustain the future of metro parks and provide guidance to the financial aspect of keeping our parks open and growing within our community.

## 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

**2024 Hours** 0.00

**First volunteered in 2024**

## Miscellaneous

**Database User ID** [REDACTED]

**Last Login Date** Thursday, October 24, 2024

**Group** This profile represents an individual.

**Status** In Process (Last Changed 10/28/2024)

**Date Joined** 10/24/2024 (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.



## **MEMORANDUM**

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

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

**SUBJECT: 2025-2026 Biennial Budget**

DATE: November 22, 2024

**EXECUTIVE SUMMARY:** Staff is requesting the Board to review for approval the accompanying resolution, which adopts the 2025-2026 Biennial Operating and Capital Budgets. The district's \$212.8 million proposed operating budget, plus an additional \$59.5 million for capital projects, reflects a continued commitment to respond to community needs, and to ensure resources are prudently and strategically allocated to programs at the expected level of services.

**BACKGROUND:** In accordance with Washington State RCW 36.69.160, the Parks & Recreation District is authorized to adopt a biennial budget covering a two-year fiscal period.

The District's biennial budget development process serves as the foundation for its financial planning and control. The Chief Financial Administrative Officer and department budget managers prepare the budget for submission to the Park Board Commissioners for consideration and approval. The process is a collaborative effort aimed at presenting financial and service information to decision-makers to achieve a structurally balanced budget that meets community needs and aligns with the 2024-2030 System & Strategic Plan. The biennial budget includes both operating and capital budgets. Each department is responsible for adhering to approved spending levels and managing operations efficiently.

Balancing community needs and priorities with the risks and fiscal challenges posed by the economy remains a key focus for the District. The proposed budgets account for these ongoing trends and are designed to be flexible, allowing for a swift response if conditions change. Additionally, the proposed budget includes the following type of funds:

### **General Fund**

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

Priority for funding was given to those budget initiatives that maintain and support the level of service provided in the 2023-2024 biennium, including increasing funds for full-time, part-time, and seasonal staff wages and benefits and funding for increased costs of goods and services.

### **Fund Balance**

The District adheres to generally accepted accounting principles (GAAP) for governmental accounting, which includes specific guidance for reporting fund balance in accordance with the Governmental Accounting Standards Board (GASB) standards. The District follows these principles to ensure transparency, accountability, and accurate financial reporting.

Metro Parks has adopted a Comprehensive Financial Management Policy which effectively manages the cost of government and financial risks through sound business practices. The three main principles of this policy include: 1) revenues will be budgeted in a conservative manner, while expenditures are budgeted to include all normally foreseeable costs; 2) revenues should be forecasted to exclude one-time available resources and to consider current market rate factors and competition, while expenditure forecasts should include inflationary factors; and 3) a fund balance of 5-10% of biennial expenditures should be maintained. The fund balance represents the difference between a fund's assets and liabilities at a specific point in time. This level enables the District to continue providing essential services should the economy confront an economic downturn.

### **Enterprise Funds**

Enterprise Funds highlight funds that must operate as an independent business, collecting revenue/fees from users and ensuring those fees are used for specific services. Metro Parks manages three enterprise funds; however, only the Zoological and Environmental Education Fund qualifies as a major fund quantitatively.

Metro Parks has elected to present the other two funds separately. Managing the Boathouse Marina and Meadow Park Golf Course under an enterprise model promotes and maintains long-term financial sustainability for a governmental agency. Among the advantages to this model are that if the fund turns a profit, its revenue can carry over to fund operations in the next fiscal year, and fees might decrease, or the additional resources can be reinvested into the enterprise.

### **Internal Service Funds**

Metro Parks reports three Internal service funds to account for fleet purchasing services provided to other departments on a cost reimbursement basis, medical self-insurance, and property/liability claims. Internal service funds provide services, supplies, and equipment to the District's departments. These funds operate under the enterprise fund business model, except that customers are internal departments. The goal is to establish rates that will pay for all operating and capital (fleet & equipment) costs and to ensure the General Fund does not subsidize these activities. The medical self-insurance fund relies upon prior fund balances to support their upcoming activities. Significant increases in Self Insurance attributed to a higher level of claims and associated costs in recent years

### **Capital Project Fund**

Our capital project fund is a dedicated financial account used to manage resources for significant, long-term investments, such as the acquisition of parkland or construction of park, recreation, and zoological facilities. Funds allocated for these projects are tracked separately from operational expenses, promoting transparency and accountability. Revenue sources include bonds, grants, and interest from projects earmarked for capital improvements.

## **Debt Service Funds**

A debt service fund is a designated account used to accumulate and disburse funds for the repayment of long-term debt, such as bonds issued to finance park projects. It ensures the timely payment of principal and interest, maintaining the district's creditworthiness and compliance with legal obligations. Revenue sources may include property taxes, special assessments, or other dedicated funding streams authorized by state law. This fund provides financial structure and accountability, ensuring resources are solely used for debt-related obligations.

**FISCAL IMPACT:** The District's 2025-2026 Operating & Capital Budgets reflects the ongoing impact of the District's growth and our continued commitment to delivering high-quality services. 2023 and 2024 brought challenges in the form of hyperinflation and recessionary pressures. Amidst these uncertain economic conditions, the District continues to adopt a cautious and prudent approach to budgeting.

The 2025/2026 Biennial Budget, covering the period from January 1, 2025, to December 31, 2026, adopts the following:

## **General Fund**

### *Revenues*

The proposed 2025-2026 Operating Budget is requesting a total of \$128,021,773, which includes \$5,242,761 in fund balance reserves. The District's revenues are expected to increase by \$26.7 million, a 14.8% increase when compared to the 2023-2024 Operating Budget. The fund's three major revenue sources are Property Tax (57.6% of overall budget), Earned Revenue (19.3% of overall budget), and Intergovernmental Revenue (8.1% of overall budget).

- Property tax revenue is projected to increase \$3.3 million or 5% in the biennium which results in a total of \$34,339,695 in 2025 and \$36,331,396 in 2026. The increase is primarily due to increases in average home values in Pierce County jumping from \$477,285 in 2023 to \$510,102 in 2024. Property Tax revenue 55.2% of the overall revenues in the General Fund Operating Budget.
- Earned revenue is projected to increase \$7.8 million or 49.1% in the biennium which results in a total of \$11,569,941 in 2025 and \$12,069,793 in 2026. Earned revenue reflects dollars generated from a variety of sources including admission fees, activity and program registrations, rental fees, and charges, use charges, permits and event fees. Post-pandemic expansion of programs and events offered in our parks and Centers are bringing residents and visitors to our facilities and increasing earned revenue. Earned revenue accounts for 18.5% of the total General Fund revenues for the biennium.
- Sales tax revenues in 2023-2024 were expected to increase over 7.5% from forecasted sales tax revenue collection in 2022. Taxable activity growth slowed to 1.0% in FY 2020 due to pandemic-related shutdowns in the latter part of the year, but then rebounded by 11.1% in FY 2021 and 11.2% in FY 2022, supported by rising inflation. Growth slowed to 5.7% in FY 2023 and is estimated to have slowed to 0.4% in FY 2024. Reflecting approximately 4.6% of total General Fund revenues, sales tax revenue is forecasted using historical and recent trends as well as up-to-date local and regional economic data, particularly as it relates to consumers' confidence and retail sales. Sales tax actual revenue collected are recognized within the Parks & Recreation and Zoological & Education Departments according to their respective statutory allocation (RCW 82.14.400). In the proposed 2025-2026 General Fund Operating Budget, the District is

taking a conservative approach and forecasting increases of 3% in FY 2025, 3% in FY 2026 when compared to anticipated 2024 tax collection.

### *Expenditures*

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

Economic conditions have changed drastically over the last 18 months as record inflation combined with rapid wage growth continue to drive operating costs substantially higher than usual. Expenditures for the district's General Fund budget are projected to increase by \$24.9 million, or 24.1% when compared to the previous biennium budget.

- **Salaries & Benefits:** Metro Parks staff and the services they provide play a key component in attracting and retaining park users. For that reason, the hiring and retaining of highly qualified and creative staff is an annual priority. Salaries and benefits are the largest category of expenditures, accounting for 68.3% of the total General Fund budget. Salaries and benefits for all positions are estimated based on the District's compensation plan that includes Cost of Living Adjustment (COLA), merit increases for non-represented staff and grade step increases based on the District's collective bargaining agreement with the International Union of Operating Engineers – Local 302. In addition, increases to benefits are influenced by other factors such as insurance premiums, state retirement plans, and other employer benefits, making it an annual challenge to stay competitive in the labor market. The proposed budget for salaries and benefits amounts to \$42,184,819 in 2025 and \$45,211,952 in 2026. An increase of 33.8% when compared to the 2023-2024 General Fund budgets. The budget includes 46.2 new Fulltime Equivalent (FTE) positions.
- **Supplies, Materials, Services & Contracts:** With strong demand combined with ongoing supply issues, inflation has increased and remains high. According to the Washington State Economic & Revenue Forecast, Consumer price inflation of 6.1% outpaced national average of 4.2% in 2023. This results in increases to operational and maintenance costs which are highly uncertain given recent price inflation for fuel, construction, and services.
- **Insurance Premiums:** The Washington Cities Insurance Authority (WCIA) released the District's 2025 Assessment Notice in August 2024. Significant increase in both WCIA's reinsurance and member claim costs continue for 2025, its Executive Committee approved to adopt an overall rate increase of 5% for 2025, which for the District, results in a 10% increase in 2025 and projected 10% increase in 2026 based on property and auto valuations and the District's claims history.

### *Fund Balance*

The District's beginning Fund Balance on January 1, 2025, is projected to be \$9,556,615 or 22%. The proposed General Fund Operating Budget does include a \$5,242,761 draw from the Fund Balance for the biennium in order to balance the budget. Therefore, the General Fund Balance on December 31, 2026, is projected to be \$4,313,854 or 6.6%.

### **Enterprise Funds**

#### *Zoological & Environmental Education Fund*

The District's Zoological & Environmental Education Department (ZEED) Enterprise Fund provides funding for the goals and priorities identified in the budget book through a combination



of property tax, sales tax, earned revenue, intergovernmental agreements, donations, and other revenue sources.

The total 2025-2026 Operating Budget for the ZEED is proposed at \$35,479,733 in 2025 and \$35,342,737 in 2026. The \$70,822,470 biennium budget reflects an 8%, or \$5.5 million above the 2023-2024 levels. The budget does not include any new FTEs.

*Regional Parks Enterprise Funds (Boathouse Marina Complex & Meadow Park Golf Course)*

The Boathouse Marina Fund accounts for the Point Defiance Boathouse. These operations provide dry boat storage, boat and motor rentals, gas sales, tackle and gift shop sales, fishing license sales, guest moorage, parking, and free fishing piers. As an enterprise fund, the District is required to set fees that cover all service costs and ensure long-term financial sustainability. This includes covering direct and indirect operating costs, capital maintenance, debt service, depreciation, and reasonable system expansions. By 2023, reserves were expected to be depleted, requiring general fund support to maintain liquidity. The District adopted to increase rates and beginning in 2026, rates will increase annually on April 1, based on market conditions and the Consumer Price Index (CPI). The goal is to improve the District's Self-Sufficiency ratio above the 100% threshold in the coming years.

The fund's 2025-2026 Operating Budget is proposed at \$1,947,882 in 2025 and \$2,030,336 in 2026. This reflects a 25% or \$792 thousand increase over the 2023-2024 budget. No new FTEs were requested for the biennium.

The Meadow Park Golf Course Fund accounts for the Meadow Park Golf Course (MPGC) operations, which includes golf rounds, rentals, and retail sales. MPGC has seen increased revenue in recent year due to pandemic-driven interest and broader demographic appeal. Efforts such as beginner-friendly programs, Glow Golf, driving range, and shorter playing formats (e.g., 10-Round Punch Cards) have widened the customer base.

The fund's 2025-2026 Operating Budget is proposed at \$4,851,000 in 2025 and \$5,150,000 in 2026. This reflects a 37.8% or \$2.7M increase when compared to the 2023-2024 biennium budget. Within the \$10,001,000 total biennium budget is \$1.9 million set aside in reserve.

### **Capital Project Fund**

The District's 2025-2026 Capital Improvement Fund is proposed at \$32,927,033 in 2025 and \$26,521,814 in 2026, for a total biennial budget of \$59,448,847. The District 2025-2030 Capital Improvement Program is proposed at \$123,990,107 for the 6-year planning horizon.

### **Debt Service Fund**

The balance in the District's debt service fund for 2025-2026 is \$20,164,275.

### **Internal Service Funds**

The balance in the District's internal service funds for 2025-2026 is \$13,160,285.

### **Quarterly Adjustments & Budget Amendments**

Similar to prior years, budget challenges may arise during the 2025-2026 Biennium. Quarterly adjustments and reviews will be highlighted at the District's Committee of the Whole meetings, the process allows the district to thoughtfully and effectively plan and evaluate the programs and services that will be offered in the coming biennium, which will then be revisited and assessed on a quarterly basis.

The District will continuously monitor key economic indicators, particularly any budget shortfalls or financial challenges faced by our local partners, such as the City of Tacoma, which may impact anticipated revenue collections. In alignment with the District's Comprehensive Financial Management Policy, a mid-biennial budget review will be conducted to assess these impacts and make any necessary adjustments for the second-year budget cycle.

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

**METROPOLITAN PARK DISTRICT OF TACOMA**

**RESOLUTION NO. RR73-24**

**ADOPTING THE 2025-2026 BIENNIAL BUDGET**

WHEREAS, the Executive Director of the Metropolitan Park District of Tacoma has recommended a budget and estimate of monies required to meet public expenses, bond retirement, interest and expenses for Metro Parks Tacoma for the 2025-2026 biennium beginning on January 1, 2025 and ending on December 31, 2026; and

WHEREAS, the detail budget is specified in the Executive Director’s Recommended 2025-2026 Biennial Operating and Capital Budget, and

WHEREAS, the secretary of the Board did cause to be published in official legal notices of the local newspaper and posted online that the Board of Park Commissioners would meet on November 25, 2024 at the regular meeting place of the Board of Park Commissioners of the Metropolitan Park District of Tacoma giving taxpayers an opportunity to be heard regarding the proposed biennial budget; and

WHEREAS, the Board of Park Commissioners of the Metropolitan Park District of Tacoma did meet at the time specified and offered the opportunity for interested taxpayers, citizens and residents to comment on the proposed biennial budget as detailed below:

October 28, 2024	Public Hearing Regular & Excess Property Tax levies
November 11, 2024	First Reading Regular & Excess Property Tax Levies
November 25, 2024	Public Hearing #1 on 2025-2026 Biennial Budget First Reading on 2025-2026 Biennial Budget Second Reading Regular & Excess Property Tax Levies
December 2, 2024	Public Hearing #2 on 2025-2026 Biennial Budget
December 9, 2024	Second Reading and Adoption of 2025-2026 Biennial Budget

WHEREAS, the proposed biennial budget does not exceed the lawful limit of taxation as allowed to be levied by the Metropolitan Park District of Tacoma for the purposes set forth in the biennial budget, and estimated expenditures in the biennial budget are deemed necessary to provide park and recreation services to the citizens and residents of Metro Parks Tacoma during the 2025-2026 biennial period; now therefore be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that the 2025-2026 Biennial Budget for the period of January 1, 2025 – December 31, 2026 be approved and appropriated as follows:

- Section 1. The required expenditures for departmental needs and operations of Metro Parks Tacoma for the 2025-2026 biennium as noted above are fixed in the following amounts as noted in Exhibit A attached to and incorporated in this resolution.
- Section 2. The secretary of the Board is directed to transmit a certified copy of the 2025-2026 biennial budget as adopted by the Board of Park Commissioners

of the Metropolitan Park District of Tacoma to the State Auditor of Washington, Division of Municipal Corporations.

Section 3 This resolution shall take effect January 1, 2025 at 12:01 a.m.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a regular meeting held on \_\_\_\_\_, 2024.

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk

**METRO PARKS TACOMA**  
**2025-2026 Biennial Budget**  
**Exhibit A to Resolution No. RR73-24**

<b>Fund Type</b>	<b>Fund Name</b>	<b>Sources - Revenue</b>	<b>Uses - Expenditures</b>
<b>General Fund</b>			
101	General Fund	\$ 122,779,012	\$ 128,021,773
	Additions to/(Use of) Fund Balance		(5,242,761)
	<b>Total General Fund</b>	<b>\$ 122,779,012</b>	<b>122,779,012</b>
<b>Enterprise Funds</b>			
401	Point Defiance Marina Boathouse	3,978,218	3,978,218
402	Meadow Park Golf Course	10,001,000	10,001,000
404	Zoological & Environmental Education	70,822,470	70,822,470
	Use of Working Capital / Reserves	-	-
	<b>Total Enterprise Funds</b>	<b>\$ 84,801,688</b>	<b>\$ 84,801,688</b>
<b>Total 2025-2026 Operating Budget</b>		<b>\$ 207,580,700</b>	<b>\$ 207,580,700</b>
<b>Total 2025-2026 Capital Budget</b>		<b>\$ 59,448,847</b>	<b>\$ 59,448,847</b>
<b>Debt Service Funds</b>			
263	2012 UTGO	1,030,000	1,030,000
240	2014A UTGO	3,727,325	3,727,325
224	2014B UTGO	3,181,500	3,181,500
264	2015 UTGO	2,478,000	2,478,000
241	2016 UTGO	4,071,000	4,071,000
242	2018 UTGO	3,141,400	3,141,400
265	2019 UTGO	914,800	914,800
243	2024 UTGO	1,620,250	1,620,250
	<b>Total Debt Service Funds</b>	<b>\$ 20,164,275</b>	<b>\$ 20,164,275</b>
<b>Internal Service Funds</b>			
510	Equipment Rental	790,000	790,000
520	Medical Insurance	12,217,266	12,244,785
530	Property & Liability Insurance	125,500	125,500
	Use of Working Capital / Reserves	27,519	-
	<b>Total Internal Service Funds</b>	<b>\$ 13,160,285</b>	<b>\$ 13,160,285</b>
<b>Total All Funds</b>		<b>\$ 300,354,107</b>	<b>\$ 300,354,107</b>





## **MEMORANDUM**

**TO:** Board of Park Commissioners

**THROUGH:** Shon Sylvia, Executive Director

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

**SUBJECT:** **Authorizing 2024 General Tax Levy of Regular Property Tax for Collection in 2025**

**DATE:** October 23, 2024

**EXECUTIVE SUMMARY:** This resolution establishes the 2024 levy of regular property tax for Metro Parks that will be collected during 2025. 1) Authorizing a 1.06 percent statutory increase in the property tax levy for 2024, (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 2024, 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 increased in value by 6.9% in 2024 when compared to 2023, rising from

\$477,285 to \$510,102. Preliminary assessed values in 2024 are projected to total \$45,786,259,492, a 5.8% increase when compared to 2023.

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
2024	\$ 43,286,974,450	-1.6%	0.75000	32,465,230.84
2025	\$ 45,786,259,492	5.8%	0.75000	34,339,694.62

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 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 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 Assessed Value	Preliminary Allowable Levy
2025	\$ 32,465,231	\$ 34,973,844	7.7%	0.75000	\$45,786,259,492	\$ 34,339,695

**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 \$45,786,259,492. The county’s preliminary figures estimate the 2025 amount of the district’s levy under the statutory rate limitation to be **\$34,339,695** which is a is an increase of 5.8% when compared to 2024.

**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. RR68-24**

**AUTHORIZING 2024 GENERAL TAX LEVY  
OF REGULAR PROPERTY TAX FOR COLLECTION IN 2025**

WHEREAS, the Board of Park Commissioners of the Metropolitan Park District of Tacoma has met and considered its budget for the 2025-2026 biennium; and

WHEREAS, the District's actual levy from the previous year was \$32,465,230.84; and

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

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2025 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$2,508,613.01 which is a percentage increase of 7.73% 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, and 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 \_\_\_\_\_, 2024.

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:** October 23, 2024

**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 2024. Similar to our regular property taxes, the Board must authorize the tax levy in 2024 for collection in 2025.

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

**BACKGROUND:** On June 13, 2012, \$9,995,000 of refunding bonds were issued to refund a portion of bonds issued for PDZA projects in 2003 and 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 authorized a not-to-exceed \$42,000,000 issuance of UTGO and Refunding (2012A issue) Bond which were issued (pursuant to Resolution No. RR94-23) and sold on August 1, 2024 for \$36,375,000 (the "2024 Bonds").

**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 2024 for collection in 2025 for the following principal and interest payments associated with the referenced bonds:

Bond Issue	Principal Due in 2025	Interest Due in 2025	Total Tax Collection Required in 2024	Assessed Value for Excess Levy for Bonds	Estimated Levy Rate for Bond Debt Service
Unlimited Tax GO Ref. Bonds, 2012A	1,000,000	30,000	1,030,000	45,333,018,312	0.0227
Unlimited Tax GO Bonds, 2014A	3,280,000	447,325	3,727,325	45,333,018,312	0.0822
Unlimited Tax GO Ref. Bonds, 2014B	3,030,000	151,500	3,181,500	45,333,018,312	0.0702
Unlimited Tax GO Ref. Bonds, 2015	2,360,000	118,000	2,478,000	45,333,018,312	0.0547
Unlimited Tax GO & Ref. Bonds, 2016	2,050,000	2,021,000	4,071,000	45,333,018,312	0.0898
Unlimited Tax GO Bonds, 2018	2,135,000	1,006,400	3,141,400	45,333,018,312	0.0693
Unlimited Tax GO Ref. Bonds, 2019	-	914,800	914,800	45,333,018,312	0.0202
Unlimited Tax GO Bonds, 2024	-	1,620,250	1,620,250	45,333,018,312	0.0357
<b>Total</b>	<b>13,855,000</b>	<b>6,309,275</b>	<b>20,164,275</b>		<b>0.4448</b>

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. RR69-24  
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 authorized issuance of \$36,375,000 in UTGO bonds on August 1, 2024 for carry-over and new projects; 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 debt service payments on voter-approved UTGO bonds 2012A, 2014A, 2014B, 2015, 2016, 2018, 2019, and 2024 to be \$20,164,275.

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 \_\_\_\_\_, 2024.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Clerk