



**MINUTES OF COMMITTEE OF THE WHOLE
BOARD OF PARK COMMISSIONERS
NOVEMBER 4, 2024**

PRESENT: Andrea Smith
Matthew Mauer

REMOTE: Aaron Pointer
Rosie Ayala

EXCUSED: Tim Reid

IN THE CHAIR: Andrea Smith

PLACE: MPT Headquarters 4702 S. 19th St.

The meeting was called to order by President Smith at 5:30pm
Commissioner Mauer was appointed acting clerk.

APPROVAL OF THE MINUTES

October 21, 2024 COW Minutes

It was moved and seconded that the minutes be approved as presented; seconded and passed unanimously.

2025-2026 BUDGET DRIVERS, ASSUMPTIONS AND COMMUNITY FEEDBACK

The meeting was opened by Debbie Russell, who reminded the Board of the series of budget meetings scheduled through December 9th. She provided a budget timeline covering stages from community feedback to final adoption.

Debbie Russell reviewed the meeting agenda, followed by Sandra Eliason, who updated the Board on ongoing community engagement efforts. Sandra Eliason highlighted efforts to include input from youth, seniors, and underserved communities. She also discussed budget workshops with Spanish-speaking communities and other initiatives to expand community engagement.

Sandra Eliason outlined the budget engagement approach, emphasizing the District's intent to align with community needs according to the recently adopted Strategic Plan. She noted that feedback was requested from the community to identify any gaps, and participants were invited to rank strategic actions in line with the "4 Ps" from the long-range plan. These ranked priorities were then shared and briefly discussed.

Shon Sylvia added insights into a collaboration with UWT to better understand how youth spend their time and barriers to their participation in local spaces. Sandra Eliason noted that the findings aligned with community feedback over the last two years.

Staff commented that key themes from community feedback, presented via word clouds, included topics like safety, senior and youth voice, tree canopy, climate, and walkability.

Tania Wink presented on budget drivers and assumptions. She referenced the recent public hearing on property tax held last week, and reviewed projections, noting increases of 5.8% in 2025 and 6% in 2026. Ms. Wink also stated that sales tax revenue is projected to increase by 3% in 2025 and 3.9% in 2026.

Tania Wink explained a reclassification of revenue sources in the budget for greater alignment with SAO, BARS, and GASBY standards. She noted that Earned Revenue now includes:

- Program & Activity Fees/Dues
- Admissions (e.g., events, exhibits, zoo, Northwest Trek)
- Sales of Goods & Services (e.g., merchandise, food, fuel)
- Marketing Rights/Sponsorships

Ms. Wink also noted that additional categories under miscellaneous revenue now encompass:

- Equipment Rentals
- Facility Rentals
- Concessions (space rentals where vendors pay the facility based on sales)
- Commissions (fees based on facilitating sales)

Ms. Wink then highlighted drivers for budgeted expenditures, including a 3% COLA increase in 2025, with potential merit-based increases to follow. A brief discussion ensued regarding merit increase applications.

Further, Tania Wink commented that staff is budgeting for an 8% increase in medical insurance premiums for 2025. In addition, she stated the District is projecting a 5-10% increase in property and liability insurance and noted the need for conversations to discuss future alternatives. Finally, the Board was informed that utility rates are expected to rise by 6% in 2025.

Tania Wink provided a breakdown of the primary funding sources, beginning with Taxes, which constitute the largest portion of funding at 48.8%, totaling \$103.88 million. She highlighted that Earned Revenue follows as the second-largest source, contributing 32.6% or \$69.36 million to the budget. Moving to other notable sources, Tania Wink pointed out that Miscellaneous Revenue accounts for 6% of the funding, amounting to \$12.71 million. She also emphasized the importance of Donations, which make up 4.4% of the total, equivalent to \$9.37 million, and noted that City of Tacoma Subsidy/Shared Costs provide an additional 4% (\$8.62 million). As she continued, Tania Wink explained that Use of Fund Balance adds 2.7% (\$5.77 million) to the

overall budget, while Grants contribute 1% (\$2.02 million). Finally, she concluded with Transfers In, which represent the smallest funding source at 0.5%, totaling \$1.09 million.

Tania Wink provided an overview of the District's expenditure categories, explaining that Salaries & Benefits form the largest portion of the budget at 66.4%, totaling \$141.40 million. She highlighted that Services & Charges make up the second-largest category, accounting for 21.9% of expenditures or \$46.68 million. Additionally, Materials & Supplies represent 7.1% of the budget, amounting to \$15.03 million, while the Operating Reserve is set at 2.9%, or \$6.10 million. Tania Wink also noted the smaller allocations in the budget, including Capital Outlay at 0.9% (\$1.89 million), Intergovernmental Charges at 0.6% (\$1.31 million), Debt Service at 0.2% (\$0.40 million), and Transfer-Out at 0.01% (\$0.02 million).

During the meeting, Tania Wink provided an update on the projected 2023-2024 fund balance, which stands at \$9.6 million or 9.6% of the total budget. She explained that "Transfers In" represents payments made by enterprise systems to the general fund for services. Tania Wink then reviewed 2025-2026 expenditure areas, supported by a graph, and discussed debt service funds.

Debbie Russell reminded the Board of the recent Capital Budget Committee of the Whole (COW) meeting held two weeks ago. She highlighted the primary assumptions for capital expenditures, including a CIP Funding Plan, the 2014 UTGO Bond Funding (\$40 million bond sale), significant leveraging through grants and partnerships, internal operational funding alignment, continuation of existing projects, equity-focused infrastructure replacement, safety and accessibility enhancements, support for the Strategic Plan and Climate Action Plan, and a transition to a future bond program. Ms. Russell underscored the importance of recent strategic plans as key drivers for these initiatives.

Marty Stump discussed the importance of having projects "shovel-ready" to better align with and leverage state funding opportunities. A capital program summary financial table was presented to provide further insights.

Shon Sylvia addressed the Board's commitments and their role in guiding the budget, emphasizing that these commitments will be integrated into the District's work plans and resource allocation. These commitments include: Equity, Access & Inclusion (improving access to parks and programs for all residents, with a focus on underserved communities and children); Community Safety & Security (enhancing safety through park guides, security attendants, and infrastructure maintenance); Conservation, Preservation & Sustainability (protecting the environment and assets while advancing sustainability); Engagement (collaborating with the community to ensure equity and build trust through continuous feedback); Health & Wellness (creating safe spaces and reducing health disparities through partnerships); and Partnerships (promoting economic sustainability by collaborating with other public agencies to avoid waste and optimize resources).

Commissioner Ayala suggested establishing a continuous feedback loop to maintain alignment with these commitments, proposing a focus group as a potential solution. Shon Sylvia recommended a mid-biennium review with community input as an opportunity for gathering feedback.

Commissioner Mauer inquired about tying biennium funding directly to the Board's commitments. Shon Sylvia responded by discussing the potential to showcase community impact in these areas. Tania Wink highlighted ongoing work to develop performance measures for board reporting, with staff aiming to align budget commitments with these metrics. Commissioner Mauer then suggested using the "4 Ps" from the strategic plan as commitment categories rather than the previously proposed structure, which led to a discussion on how future reports might reflect this approach.

OTHER

ADJOURNMENT

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

APPROVED:

President

Clerk

Submitted by:

Jennifer Bowman, Secretary