



**MINUTES OF PUBLIC HEARING #2  
2025-2026 DISTRICT BIENNIAL BUDGET  
BOARD OF PARK COMMISSIONERS  
MPT Headquarters  
4702 S. 19<sup>th</sup> St. Tacoma, WA 98405  
December 2, 2024**

PRESENT: Matthew Mauer  
Rosie Ayala  
REMOTE: Andrea Smith, President  
EXCUSED: Aaron Pointer  
Tim Reid, Clerk

IN THE CHAIR: Andrea Smith

PLACE: Park District Headquarters, 4702 S 19<sup>th</sup> Street Tacoma, WA 98405

**PUBLIC HEARING #2**

- 2025-2026 DISTRICT BIENNIAL BUDGET

The Public Hearing was called to order at 12:00 p.m.

President Smith read a land acknowledgement.

Shon Sylvia opened the hearing with an acknowledgment of the progress made in the budget development process. It was noted that this is the final stage, following community engagement activities, including workshops, budget co-creation events, and the Park Board's involvement. This hearing is the second and final public hearing, with plans to present the final resolution to the board on December 9, 2024.

CFAO, Tania Wink began her presentation by outlining the steps involved in developing the 2025-2026 budget. She explained that the process included community workshops in September and October, departmental presentations, and public hearings. She further commented that this biennium, the budget is presented in a refined format to provide more detailed insights, organized by department and highlighting divisions and business units.

Ms. Wink noted that the District is requesting 49 full-time equivalent (FTE) positions for the 2025-2026 biennium, representing changes from the previous budget period. She explained that some of these positions would be funded through bonds or other capital sources, with funding allocations varying across departments.

Discussing the operating budget, Ms. Wink detailed revenues and expenditures across various funds, including the General Fund, Enterprise Funds, Capital Project Fund, Internal Service Funds, and Debt Service Fund. She emphasized the importance of six major revenue sources: taxes, earned revenue from activities like program fees and admissions, miscellaneous revenue,

grants, donations, and transfers. According to Ms. Wink, earned revenue primarily supports parks and recreation activities as well as zoological and environmental education.

Ms. Wink highlighted trends in tax revenue, which form a critical funding source for the District. She reviewed sales tax revenue trends over the past decade, noting a 6% overall increase, although there was a slight decline in 2023 due to economic conditions. For 2025, the District projects a 3% increase over the 2023-2024 budget, with estimated revenues of \$16.28 million in 2025 and \$16.94 million in 2026. She explained that most sales tax revenue supports the Zoological and Environmental Education Department, with a smaller portion allocated to Parks and Recreation.

Turning to property tax revenue, Ms. Wink shared projections for a 5% increase from the 2023-2024 budget, with revenues expected to rise from \$34.34 million in 2025 to \$36.33 million in 2026. She shared that these estimates are based on data from the Pierce County Assessor's Office and state economic forecasts. Ms. Wink also noted the impact of the 2023 levy lid lift, which increased the average 10-year growth rate in property tax revenue from 3% to 15%.

Discussing expenditures, Ms. Wink highlighted that salaries and benefits make up 63.5% of the overall budget, consistent with the District's historical trends. Services and charges, which account for 21.2% of the budget, include safety measures, IT services, facility maintenance, and insurance. She acknowledged notable cost increases in IT contracts and other agreements set to expire in 2025-2026.

Ms. Wink explained that the overall operating budget reflects an 18% increase in revenues compared to the previous biennium, driven primarily by earned and property tax revenue. The general fund will be balanced using \$5.2 million from existing fund balances, which totaled \$9.3 million at the end of 2023. Enterprise funds, including those for Zoological and Environmental Education, Meadow Park Golf Course, and Point Defiance Marina Complex, will balance their budgets through internal revenues and supplemental sources like sales tax contributions.

Concluding her presentation, Ms. Wink reviewed the District's debt service and internal service funds. She noted that debt service payments will significantly reduce the District's obligations, lowering its debt from \$139 million to \$111 million by the end of 2026. Internal service funds, such as those for fleet and equipment, medical self-insurance, and property liability insurance, are funded through a combination of general and enterprise fund allocations or direct cost-sharing.

Marty Stump, Chief Planning Officer, provided an overview of the 2025-2026 Capital Improvement Plan (CIP), emphasizing the continuation of bond fund spending over the next two years. He explained that the CIP serves as an extension of ongoing projects, transitioning through various phases of planning, design, and construction. Notable ongoing projects include improvements at Titlow Park, Portland Avenue, and Stewart Heights Skate Park. These initiatives underscore the District's commitment to infrastructure replacement, including upgrades to playgrounds, pathways, and paving to combat the effects of wear and tear across park facilities.

Mr. Stump highlighted that safety and accessibility remain central to the District's CIP efforts. Current projects include the pedestrian bridge at Titlow Park and a new bridge at T Street Gulch, which will provide safer pedestrian connections to Swan Creek Park. Additionally, the 1% for

Art Program, with over \$200,000 earmarked for public art initiatives, continues to involve local artists in enhancing park spaces.

Turning to funding, Mr. Stump explained that the District is working to complete the spending of 2014 bond funds while preparing for future bond programs. He emphasized the importance of leveraging resources through strategic partnerships, including grants and donations. Collaborative efforts with the Tacoma Parks Foundation and other agencies play a key role in supporting these initiatives. For example, streetscape improvements near Roosevelt Park, a joint effort with the City of Tacoma, aim to enhance safety and accessibility while aligning CIP projects with broader community and municipal goals.

Mr. Stump also discussed the collaboration with the Zoological and Environmental Education (ZEED) team, which continues to advance projects funded through bonds and operational revenues. Examples of ongoing investments include the Kids' Zone and enhancements at Northwest Trek, which demonstrate the District's dedication to educational and recreational facilities.

Looking ahead, Mr. Stump introduced the 2025-2030 CIP framework, which focuses on addressing aging infrastructure and advancing climate action goals. He described how sustainable transportation initiatives and partnerships with the City of Tacoma are aligning District projects with broader objectives like Vision Zero and Safe Streets.

Finally, Mr. Stump emphasized the flexibility built into the CIP budget, with an estimated \$30 million allocated annually for capital projects. This approach allows for the reallocation of funds to accommodate project cost variations while maintaining a forward-looking strategy that anticipates new bond funding. He concluded by reaffirming the District's commitment to sustaining progress through adaptive financial oversight and strategic planning.

### **PUBLIC TESTIMONY**

The public testimony period was opened, but no comments were received during the hearing.

### **BOARD COMMENTS**

Board members expressed gratitude to staff for their extensive work on the budget and CIP. Acknowledgment was given to the collaborative efforts of various departments, emphasizing the comprehensive and accessible nature of the budget presentation.

### **ADJOURN**

Being no further business, the meeting was adjourned at 12:29 p.m.

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President

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Clerk

Submitted by: Jennifer Bowman, Board Secretary