

METROPOLITAN PARK DISTRICT OF TACOMA



AGENDA

December 9, 2024

6:00 P.M.

Join Remotely

Via Telephone: 1-253-215-8782

Enter Meeting ID: 813 4300 7240

Participant ID: no ID needed just press #

Join Zoom Meeting

<https://metroparkstacoma-org.zoom.us/j/81343007240>

MEETINGS ARE RECORDED
AND MAY BE HEARD UPON REQUEST

COMMISSIONERS

ANDREA SMITH, PRESIDENT

TIM REID, CLERK

AARON POINTER

ROSIE AYALA

MATTHEW MAUER

2-6:00 P.M. PARK BOARD VACANCY CANDIDATE INTERVIEWS

Interview start time is subject to change based on the number of candidates. Details of the interview schedule will be posted on the Districts Website <https://www.metroparkstacoma.org/about/park-board/>

To view the interviews Remotely:

Interview with Park Board via Zoom <https://metroparkstacoma-org.zoom.us/j/81343007240>

Via phone dial 253 215 8782

Enter Webinar ID: 813 4300 7240

Interview with Advisory Council Panel via Zoom <https://metroparkstacoma-org.zoom.us/j/85025739859?pwd=M4kA5wzK3ydGVsNMqTHsT2oft8tQ9r.1>

Via phone dial 253 215 8782

Enter Webinar ID: 850 2573 9859

Passcode: 081861

6:00 P.M. CALL TO ORDER

LAND ACKNOWLEDGEMENT

"Park District meeting sites are accessible to people who require special accommodations, please contact 305-1091 48 hours prior to the meeting time."



ROLL CALL

FLAG SALUTE

SPECIAL PRESENTATIONS

PRESIDENT’S REPORT

NOMINATION OF BOARD OFFICERS FOR 2025

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 December 9, 2024 by e-mailing them to 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 December 9, 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 NOVEMBER 25, 2024 REGULAR BOARD MEETING & PUBLIC HEARING
- (13-16) MINUTES OF THE DECEMBER 2, 2024 PUBLIC HEARING

CONSENT AGENDA

- (17-18) **RESOLUTION NO. C74-24:** APPROVAL OF WARRANTS CLAIM FUND FOR SEPTEMBER 2024
(Contact: Tania Wink, Chief Financial and Administrative Officer)
- (19-20) **RESOLUTION NO. C75-24:** REVISING DECEMBER 2024 MEETING SCHEDULE FOR THE BOARD OF PARK COMMISSIONERS
(President Smith)
- (21-30) **RESOLUTION NO. C76-24:** APPROVAL OF QUARTERLY FINANCIAL REPORTS FOR PERIOD JANUARY 1, 2024, THROUGH SEPTEMBER 30, 2024
(Contact: Tania Wink, Chief Financial and Administrative Officer)

- (31-34) **RESOLUTION NO. C77-24:** APPOINTING GWEN NOBLE-WOLD TO THE ARTS & HERITAGE ADVISORY COUNCIL
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)

REGULAR AGENDA

PURCHASING RESOLUTIONS

(Requiring one reading for adoption)

- (35-40) **RESOLUTION NO. C78-24:** AUTHORIZING PURCHASE OF GOODS AND SERVICES FOR METRO PARKS TACOMA
1. TURF STAR WESTERN/WESTERN EQUIPMENT FOR EQUIPMENT AND GROUND SUPPLIES IN THE AMOUNT OF \$678,071.43 (INCLUDING WSST)
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)
 2. PHOENIX PROTECTIVE SERVICES FOR PROFESSIONAL SECURITY SERVICES TO SUPPORT THE DAILY OPERATIONS OF THE PARKS AND RECREATION DEPARTMENT, INCLUDING BUT NOT LIMITED TO DAILY PATROL, GATE AND RESTROOM CLOSURE, AND GARNERING VOLUNTARY COMPLIANCE WITH PARK CODE IN THE AMOUNT OF \$550,00.00
(Contact: Mark Knowlden, Interim Director of Parks & Recreation)

PUBLIC WORKS PURCHASING RESOLUTIONS

(Requiring one reading for adoption)

SINGLE READING RESOLUTION

(Requiring one reading for adoption)

- (41-48) **RESOLUTION NO. R79-24:** ADOPTING THE 2025 STATE & FEDERAL LEGISLATIVE AGENDAS FOR THE METROPOLITAN PARK DISTRICT OF TACOMA
(Contact: Hunter George, Policy & Government Relations Officer)
- (49-50) **RESOLUTION NO. R80-24:** ACCEPTING AND APPROPRIATING A CASH DONATION FOR THE COSTS OF ACQUISITION OF THE PROBST PROPERTY AT SWAN CREEK PARK
(Contact:Debbie Russell, Director of Business Administration & Planning)

FIRST READINGS:

(Requiring two readings for adoption)

- (51-56) **RESOLUTION NO. RR81-24:** AMENDMENT TO THE 2023-2024 BIENNIAL OPERATING BUDGET
(Contact: Tania Wink, Chief Financial & Administrative Officer)

SECOND READING RESOLUTIONS

(Requiring two readings for adoption)

- (57-65) **RESOLUTION NO. RR73-24:** ADOPTING THE 2025-2026 BIENNIAL BUDGET
(Contact: Tania Wink, Chief Financial & Administrative Officer)

UNFINISHED BUSINESS

NEW BUSINESS

BOARD COMMENTS

ADJOURNMENT

UPCOMING BOARD MEETINGS

December 11, 2024	Capital Improvement Committee	5 PM	District Headquarters
December 20, 2024	Special Board Meeting	12 Noon	District Headquarters
December 23, 2024	Regular Board Meeting	Canceled	
December 25, 2024	Capital Improvement Committee	Canceled	

*Remote Option meeting details can be found on the Metro Parks Website www.metroparkstacoma.org

*Committee Meetings are subject to change - please check the Metro Parks Website, www.metroparkstacoma.org for the most up to date meeting schedules.



**MINUTES OF REGULAR MEETING
BOARD OF PARK COMMISSIONERS
November 25, 2024**

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

IN THE CHAIR: Andrea Smith

PLACE: Park District Headquarters, 4702 S 19th Street Tacoma, WA 98405

PUBLIC HEARING

- 2025-2026 DISTRICT BIENNIAL BUDGET

The Public Hearing was called to order at 5:30 pm.

Tania Wink opened the hearing by commenting on the community engagement through the development process including community workshops, Co-Create to Recreate Events and surveys.

A District organizational chart was then reviewed followed by a review of the FTE count in each department totaling 501.5 FTEs.

Ms. Wink commented that the District manages seven types of governmental funds. The General Fund is used for operating revenues and expenditures. Enterprise Funds cover operating revenues and expenditures for ZEED and Regional Parks Enterprise. The Capital Projects Fund supports the 2025-2030 Capital Improvement Plan. Internal Service Funds include those for Equipment & Fleet, Medical Self Insurance, and Property & Liability. The Debt Service Fund accounts for payments on Unlimited Tax General Obligation Bonds. A chart noting the percentage of each fund was then briefly reviewed.

Ms. Wink reviewed a chart highlighting the 2025-2026 Expenditure Assumptions for all funds. She presented several tables that provided a detailed overview of the District's operating budgets, including general funds, enterprise funds, debt service, and internal service funds. These tables offered a comprehensive snapshot of the district's financial allocations and projections, providing valuable insights into the planned expenditures for the upcoming budget.

Ms. Wink used several graphs to highlight the District's revenue sources, showing the percentage allocations within the budget. These graphs provided a clear breakdown of how revenue is distributed. At the request of Commissioner Mauer, Tania Wink provided more detailed information regarding the projected property tax increase

Debbie Russell discussed the continuation of several important capital projects currently in progress. One key focus is the replacement of aging infrastructure with a focus on equity to ensure that improvements benefit all communities. She also highlighted safety and accessibility enhancements as a priority, aiming to create more inclusive and secure environments for all. Additionally, Debbie Russell emphasized support for both the Strategic Plan and Climate Action Plan priorities, ensuring alignment with long-term goals. She also mentioned the 1% for Art Program, which allocates \$260,000 over the next three years to support public art initiatives. Lastly, Debbie Russell outlined the transition to a future Bond Program, setting the stage for more sustainable funding and development opportunities moving forward.

Several tables outlining the 25/26 CIP budget and project locations were reviewed by Ms. Russell.

Debbie Russell outlined several important priorities in the 6-Year Capital Improvement Plan (CIP). One key focus is the completion of the 2014 UTGO Bond spending, ensuring that all allocated funds are fully utilized for their intended purposes. She emphasized the importance of addressing aging infrastructure through the Enterprise Asset Management System, which will help prioritize and manage critical maintenance and upgrades.

Public Testimony:

Janis Clark thanked Commissioner Mauer for attending her Veterans Day event earlier in the month and expressed appreciation for both Commissioner Mauer and Commissioner Reid's military service. She also commented that the city's decision to close senior centers is unacceptable.

A comment was made by a hearing attendee to consider implementing military and senior discounts.

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 Mauer was appointed as acting clerk.

SPECIAL PRESENTATIONS

NATIVE AMERICAN HERITAGE MONTH PROCLAMATION

Following an introduction by Hollie Rogge, Commissioner Mauer read the proclamation into the record recognizing November 2024 as Native American Heritage Month, honoring the histories, cultures and continued struggle for justice of Native American people within our community, and committing to our continued partnership for a sustainable, equitable future.

PRESIDENTS REPORT

President Smith commented on recent Park Board Changes as Commissioners Pointer & Ayala will be leaving the Board next month: Commissioner Rosie Ayala: Elected to Pierce County Council. She will take over the seat held by Ryan Mello, former Park Board commissioner, now Pierce County Executive. Commissioner Ayala has been with the Park Board since 2021, playing a key role in rebuilding the system post-pandemic. Commissioner Aaron Pointer: Announced retirement after 24 years of service, starting in 2001. Commissioner Pointer has witnessed significant growth, including new parks, programs, and national recognitions.

President Smith then commented on the vacancy filling process:

Vacancies: 2 seats to be filled – Commissioner Pointer’s term ends December 10th, Commissioner Ayala’s on December 31st.

Application Process: Online application portal opened on November 19th, closing December 3rd. Applicants must submit a resume, brief questionnaire answers, and 2 letters of reference.

A special meeting on December 5th to review applications and shortlist finalists. Names will be announced that day.

Interviews for finalists will take place on December 9th.

A special meeting on December 20th will vote on selecting Commissioner Pointer's successor.

Timing: Commissioner Pointer’s replacement term expires end of 2025; they may run in 2025 for a 6-year term.

Commissioner Ayala’s seat process extends into 2025 with final vote on February 10th. The new commissioner may run in 2025 and 2027 for a full 6-year term.

President Smith commented that eligible community members are encouraged to apply to serve the community through the Park Board vacancies.

STANDING COMMITTEE AND COUNCIL REPORTS

Arts & Heritage Advisory Council

Commissioner Ayala stated that at their last meeting the council discussed the cross committee meeting and future recruitments.

Nature & Environment Advisory Council

Commissioner Mauer commented that the council submitted a letter related to the District’s Climate Action Plan.

Zoo Liaison Committee

President Smith noted that at the November 18th meeting the agenda included updates on the Sea Star project, new births at Trek and grants that Trek is perusing,

EXECUTIVE DIRECTOR’S REPORT

Shon Sylvia, Executive Director commented on the following:

- Alan Varsik was introduced to make new ZEED employee introductions

- Zoolights begins this Friday, November 29th through January 5th.
- Public Hearing # 2 on the 25/26 Budget Monday, December 2nd, 12 noon
- Two Special meetings are planned related to the Board Vacancy: December 5th, 6pm and December 20th 12 Noon

COMMUNITY COMMENTS None

MINUTES OF THE OCTOBER 28, 2024 REGULAR BOARD MEETING

Commissioner Mauer moved to adopt the minutes as presented; seconded by Commissioner Pointer and passed on a vote of 4-0. (due to remote technical difficulties Commissioner Reid was unable to vote)

CONSENT AGENDA

RESOLUTION NO. C70-24: APPROVAL OF WARRANTS CLAIM FUND FOR OCTOBER 2024

RESOLUTION NO. C71-24: REAPPOINTING ROMNEY HABERLE AND LINDSAY WALKER TO THE NATURE & ENVIRONMENT ADVISORY COUNCIL

RESOLUTION NO. C72-24: APPOINTING DANIEL VAUGHN TO THE BUSINESS & RESPONSIVE AGENCY ADVISORY COUNCIL

Commissioner Ayala moved to adopt the consent agenda as presented; seconded by Commissioner Mauer and passed on a vote of 4-0 (due to remote technical difficulties Commissioner Reid was unable to vote).

Board members thanked new advisory council members.

PURCHASING RESOLUTIONS None

PUBLIC WORKS PURCHASING RESOLUTIONS None

SINGLE READING RESOLUTIONS None

FIRST READING RESOLUTIONS

RESOLUTION NO. RR73-24: ADOPTING THE 2025-2026 BIENNIAL BUDGET

Shon Sylvia provided an overview of the Preliminary Budget Document and the Budget Resolution. He noted that the MPT Operating Budget for the upcoming period is 18% above the 2023-24 Biennium, reflecting a significant increase in resources. Shon Sylvia emphasized the importance of focusing on revenue to expense through the Cost Recovery Policy, ensuring alignment with the district's 6-year program plans for long-term sustainability.

Mr. Sylvia also highlighted the need for research and feasibility projects to support future planning, which are included as part of the department's key priorities. Additionally, Shon Sylvia underscored the goal of enhancing a culture of collaboration across the organization, focusing on the integration of people, programs, places, and pathways to create a more cohesive and effective environment.

Mr. Sylvia commented on the budget allocations in the (Office of the Executive Director as follows: Marketing & Communications (MARCOM) receives \$6,935,602, while Asset Management/Major & Preventative Maintenance is allocated \$21,178,120. Community Safety & Park Security is set at \$4,270,624, and Volunteerism/Inclusive Workforce is budgeted for \$3,461,102.

Shon Sylvia provided an overview of several key initiatives and plans. One focus is the Community Safety/Park Security Plan & Execution, aimed at improving the safety and security of district parks and facilities. He also discussed the development of an Agency Awareness & Engagement Plan, which will help raise visibility and engagement with the community. Additionally, Shon Sylvia highlighted the upcoming brand roll-out, aimed at enhancing the district's identity and recognition.

Mr. Sylvia emphasized the importance of quarterly work plan updates, ensuring regular progress reports and transparency on key initiatives. He also stressed the commitment to inclusive workforce development, ensuring diversity and opportunity within the organization. To support long-term sustainability, he mentioned the need for sustainable funding and revenue development to maintain a unified, one-park system.

Furthermore, Shon Sylvia outlined the importance of conducting a comprehensive condition and geographic balance analysis of park assets, to ensure equitable distribution and optimal use of resources. Lastly, he discussed the 6-year program and operations action plans, designed to support district teams and provide a strategic framework for future success.

A District organizational chart was then reviewed followed by a review of the FTE count in each department totaling 501.5 FTEs.

Ms. Wink provided insights on the budget drivers and assumptions. She noted that general fund revenues are projected as follows: Property Tax at 6%, Sales Tax at 3%, and Earned Revenue at 43%. Within the enterprise funds, projected revenues are as follows: ZEED Sales Tax at 3%, ZEED Earned Revenue at 4.5%, Meadow Park Golf Course at 37%, and Point Defiance Marina at 33%.

At the request of Commissioner Mauer, Ms. Wink provided information on revenues to Foundation MOUS.

A chart highlighting the 2025-2026 Expenditures Assumptions – All Funds was reviewed by Ms. Wink. Tania Wink presented several tables providing an overview of the District's operating budgets. These tables included detailed information on general funds, enterprise funds, debt

service and internal service funds, offering a comprehensive view of the district's financial allocations and projections.

Mark Knowlden provided an overview of the workplan highlights, emphasizing several key priorities. First, there is a focus on enhancing youth sports and recreation opportunities to encourage greater participation in daily physical activity. He also highlighted the importance of refining strategic recreation plans to ensure they align with program and service delivery data. This will help improve models and methods for increasing diversity, equity, and fiscal stewardship.

Mark Knowlden stressed the need to prioritize safe parks, programs, and facilities by activating community spaces for neighborhood and broader community use. He also emphasized leading the workforce through active leadership and mentorship to foster employee development and a positive organizational structure. Finally, he noted the importance of increasing greenspace access and promoting stewardship efforts to better serve the community.

Mark Knowlden highlighted several strategic priorities focused on sustainability and growth. First, he emphasized the importance of providing programming through sustainable fee and rate structures to ensure long-term viability. He also stressed the need to continue institutionalizing park and facility maintenance as a core service, recognizing it as foundational for the agency's success.

Additionally, Mark Knowlden discussed the goal of generating revenue to support and expand departmental programs, services, and initiatives. He further emphasized the creation of communications and marketing deliverables aimed at directly supporting district programs and initiatives. Lastly, Mr. Knowlden underlined the importance of establishing the District's brand to retain existing customers and attract new ones, ensuring the continued growth and success of the organization.

Parks and Recreation Operating revenue and expense budget tables were then shown to the Board. At the request of Commissioner Ayala, Mr. Knowlden spoke to the earned revenue categories at the Pointe Defiance Marina,

Alan Varsik outlined several key priorities in the workplan. One major goal is to develop a Care and Protection Plan to enhance the overall care and safety of animals and facilities. Alan also emphasized the importance of developing a ZEED Community Collaboration Plan that aligns with District-wide efforts to foster stronger community ties.

Additionally, he highlighted advancing safety within ZEED practices, operations, and facilities as a top priority. Alan also mentioned the goal of strengthening community connection, improving animal care, and increasing guest engagement. Operational efficiency and effectiveness are another focus, along with efforts to boost revenue generation. Lastly, Alan

noted the importance of refining events to promote a sense of community belonging, awaken connections to wildlife, and improve marketing efforts.

ZEED Operating revenue and expense budget tables were then shown to the Board.

Debbie Russell outlined several key workplan priorities. First, she emphasized the importance of implementing newly developed strategic plans while supporting collaborative efforts with partners. She also highlighted the goal of developing community-inspired capital projects that reflect green practices, supporting sustainability for future generations.

Additionally, Debbie Russell stressed the need to integrate safety and security awareness throughout district planning. She noted the importance of sustaining public trust through timely, transparent communications and performance management. Ms. Russell also noted that the department aims to cultivate community connectivity and elevate cultural awareness to foster stronger relationships within the community. Other priorities noted by Ms. Russell include developing transparent, sustainable financial strategies and systems and fostering a healthy, vibrant work environment to ensure effective operations. Finally, she pointed out the need to strengthen community recognition of district programs and places, enhancing the visibility and impact of their work.

BAP Operating revenue and expense budget tables were then shown to the Board.

Debbie Russell discussed the continuation of several important capital projects currently in progress. One key focus is the replacement of aging infrastructure with a focus on equity to ensure that improvements benefit all communities. She also highlighted safety and accessibility enhancements as a priority, aiming to create more inclusive and secure environments for all. Additionally, Debbie Russell emphasized support for both the Strategic Plan and Climate Action Plan priorities, ensuring alignment with long-term goals. She also mentioned the 1% for Art Program, which allocates \$260,000 over the next three years to support public art initiatives. Lastly, Debbie Russell outlined the transition to a future Bond Program, setting the stage for more sustainable funding and development opportunities moving forward.

Several tables outlining the 25/26 CIP budget and project locations were reviewed by Ms. Russell.

Debbie Russell outlined several important priorities in the 6-Year Capital Improvement Plan (CIP). One key focus is the completion of the 2014 UTGO Bond spending, ensuring that all allocated funds are fully utilized for their intended purposes. She emphasized the importance of addressing aging infrastructure through the Enterprise Asset Management System, which will help prioritize and manage critical maintenance and upgrades.

Ms. Russell also highlighted efforts to support the MPT Climate Action Plan goals, integrating sustainability into future projects. She pointed out that several feature projects will fulfill strategic initiatives, such as corridors and connections, community sports parks, and addressing the needs of aging populations.

In addition, Debbie Russell emphasized the continuation of multi-agency project partnerships, focusing on operational efficiencies to maximize resources. She also mentioned the anticipated transfer of City of Tacoma park assets, which will need careful planning and coordination. Finally, Debbie Russell stressed the need to maintain flexibility in the CIP to respond to emergent needs, while also preparing for the passage of the next capital bond program to fund future district projects.

A projected 6-year CIP budget table was then reviewed.
Board members thanks staff of their work on this budget.

Being no additional comments the resolution was moved to second reading at the December 9th regular board meeting.

SECOND READINGS RESOLUTIONS

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

A public hearing and first reading were held on October 28, 2024.

Being no additional comment, the question was called, and the resolution passed on a vote of 4-0 (due to remote technical difficulties Commissioner Reid was unable to vote).

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

A public hearing and first reading were held on October 28, 2024.

Being no additional comment, the question was called, and the resolution passed on a vote of 4-0 (due to remote technical difficulties Commissioner Reid was unable to vote).

NEW BUSINESS None

UNFINISHED BUSINESS None

BOARD COMMENTS

ADJOURN

Being no further business, the meeting was adjourned at 7:40p.m.

President

Clerk

Submitted by: Jennifer Bowman, Board Secretary



**MINUTES OF PUBLIC HEARING #2
2025-2026 DISTRICT BIENNIAL BUDGET
BOARD OF PARK COMMISSIONERS
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 19th 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.

President

Clerk

Submitted by: Jennifer Bowman, Board Secretary



METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. C74-24

APPROVAL OF WARRANTS CLAIM FUND FOR NOVEMBER 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 NOVEMBER 1, 2024, AND ENDING NOVEMBER 30, 2024.

WARRANTS CLAIM FUND

ACCOUNTS PAYABLE CLAIMS FUND:

Warrant Serial Numbers <u>344980</u> to <u>345165</u>		\$3,931,199.90
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PAYROLL CLAIMS FUND:

EFT Warrants	\$2,889,758.63	\$2,961,817.31
Warrants Serial Numbers <u>59592</u> to <u>59711</u>	\$72,058.68	

TOTAL		\$6,893,017.21
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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

FROM: Andrea Smith, Board President

SUBJECT: Revising December 2024 Board Meeting Schedule

DATE: December 2, 2024

EXECUTIVE SUMMARY: It is requested that the Board of Park Commissioners revise its meeting schedule for the month of December 2024. It is requested that the December 23rd meeting be canceled.

BACKGROUND: The Park Board of Commissioners passed resolution RR73-23 that states meetings of the Board of Park Commissioners are to be on the 2nd and 4th Mondays of each month unless changed by Board action and announced to the public. The Board is requesting that the December 23, 2024 Regular Board Meeting be canceled.

FISCAL IMPACT: None.

ADDITIONAL INFORMATION: For additional information, contact President Smith at (253) 305-1091 or asmith@tacomaparks.com

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. C75-24

**REVISING DECEMBER 2024 MEETING SCHEDULE FOR
THE BOARD OF PARK COMMISSIONERS**

WHEREAS, the Metropolitan Park District of Tacoma’s Board of Park Commissioners established its meeting schedule with the adoption of Resolution No. RR73-23; and

WHEREAS, Resolution No. RR73-23 provides the meeting of the Board of Park Commissioners are to be on the 2nd and 4th Mondays of each month unless changed by Board action and announced to the public; and

WHEREAS, from time to time the Board of Park Commissioners desires to revise and amend its meeting schedule; and

WHEREAS, the second Board Meeting in December falls on December 23, 2024; now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that it hereby revise its meeting schedule by canceling the December 23, 2024 regularly scheduled Board Meeting.

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

ATTEST:

President

Secretary

Clerk

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. C76-24

**APPROVAL OF QUARTERLY FINANCIAL REPORTS FOR PERIOD
JANUARY 1, 2024, THROUGH SEPTEMBER 30, 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 Chief Financial & Administrative Officer, on December 9, 2024, submitted the Quarterly Financial Reports for period January 1, 2024, through September 30, 2024, to the Board of Park Commissioners of the Metropolitan Park District of Tacoma; and

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, 2024, through September 30, 2024; Now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma hereby approves the Quarterly Financial Reports for period January 1, 2024, through September 30, 2024, 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 _____, 2024.

ATTEST:

President

Secretary

Clerk

**Metro Parks Tacoma
Quarterly Financial Report
General Fund Operating
As of September 30, 2024**

General Fund Operating

	2023-2024 Biennium Budget	2023 Final Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actual	% of Budget
Revenues (Sources)								
Property Tax	67,377,364	32,966,312	34,088,153	1,224,987	15,631,252	12,630,218	29,486,456	86.5%
Sales Tax	6,261,932	2,913,173	3,177,236	688,460	491,638	781,514	1,961,612	61.7%
Intergovt. Revenue	1,467,013	1,750,000	557,625	-	-	144,229	144,229	25.9%
Grants	91,986	184,645	42,750	24,111	69,231	114,506	207,848	486.2%
City of Tac Subsidy/Shared Costs	7,181,370	5,402,644	3,635,112	1,155,457	950,370	1,070,804	3,176,631	87.4%
Donations - Private	49,875	36,492	24,950	5,861	5,777	5,532	17,170	68.8%
Donations - Foundations	5,062,400	617,214	2,531,200	-	459,291	-	459,291	18.1%
Earned Revenue	16,520,970	6,562,531	8,955,955	2,724,176	3,307,694	1,955,988	7,987,857	89.2%
Other Revenue	21,600	722,268	11,100	146,282	284,772	259,084	690,138	6217.5%
Transfers-In	1,065,524	198,739	543,120	-	58,300	-	58,300	10.7%
Total Revenues	105,100,034	51,354,018	53,567,201	5,969,334	21,258,325	16,961,874	44,189,532	82.5%
Expenditures (Uses)								
Salaries & Benefits	65,056,063	28,990,970	33,570,638	8,642,899	9,165,993	10,055,536	27,864,428	83.0%
Materials & Supplies	5,610,168	2,566,157	2,679,790	549,319	682,834	784,595	2,016,748	75.3%
Services & Charges	23,355,709	11,431,702	11,829,814	2,895,861	2,335,602	4,026,580	9,258,043	78.3%
Intergovernmental Charges	498,081	192,072	112,125	22,460	32,159	33,264	87,883	78.4%
Transfers Out/Capital Outlay	242,152	635,728	99,652	37,027	213,831	175,590	426,448	0.0%
Debt Services	-	-	-	-	-	89	89	
Operating Reserve	8,064,012	-	4,032,006	-	-	-	-	
Total Expenditures	102,826,185	43,816,629	53,112,131	12,147,566	12,430,419	15,075,654	39,653,639	75.8%



Metro Parks Tacoma
Quarterly Financial Report
Business Administration & Planning
As of September 30, 2024

General Fund Operating - Business Administration & Planning

	2023-2024 Biennium Budget	2023 Final Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actual	% of Budget
Revenues (Sources)								
Property Tax	19,911,886	10,491,479	9,159,467	390,896	4,979,557	4,065,213	9,435,666	103.0%
Sales Tax	-	-	-	-	-	-	-	
Intergovt. Revenue	-	-	-	-	-	-	-	
Grants	-	-	-	-	-	-	-	
City of Tac Subsidy/Shared Costs	-	-	-	-	-	-	-	
Donations - Private	-	-	-	-	-	-	-	
Donations - Foundations	-	50,000	-	-	-	-	-	
Earned Revenue	-	-	-	-	-	-	-	
Other Revenue	21,600	12,712	11,100	79	3,675	2,335	6,089	54.9%
Transfers-In	1,065,524	-	543,120	-	-	-	-	0.0%
Total Revenues	20,999,010	10,554,191	9,713,687	390,975	4,983,232	4,067,548	9,441,755	97.2%
Expenditures (Uses)								
Salaries & Benefits	13,127,221	5,500,420	6,843,044	1,793,334	1,843,392	1,880,959	5,517,685	80.6%
Materials & Supplies	596,027	165,631	184,867	28,685	21,547	35,906	86,138	46.6%
Services & Charges	7,275,162	3,089,600	3,709,848	1,524,074	413,754	680,053	2,617,881	70.6%
Intergovernmental Charges	600	3,111	300	2,000	20	(20)	2,000	
Transfers Out/Capital Outlay		229,972	-	1,717	104,945	27,116	133,778	
Debt Services			-	-	-	89	89	
Operating Reserve			-	-	-	-	-	
Total Expenditures	20,999,010	8,988,734	10,738,059	3,349,810	2,383,658	2,624,104	8,357,572	77.8%



**Metro Parks Tacoma
Quarterly Financial Report
Office of the Executive Director
As of September 30, 2024**

General Fund Operating - Office of the Executive Director

	2023-2024 Biennium Budget	2023 Final Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actual	% of Budget
Revenues (Sources)								
Property Tax	15,803,690	7,066,573	8,780,485	259,962	3,337,971	2,594,223	6,192,156	70.5%
Sales Tax	-	-	-	-	-	-	-	
Intergovt. Revenue	-	-	-	-	-	144,229	144,229	
Total Revenues	15,803,690	7,081,573	8,780,485	259,962	3,337,971	2,738,452	6,336,385	72.2%
Expenditures (Uses)								
Salaries & Benefits	2,077,041	1,000,136	1,059,128	267,785	254,741	254,954	777,480	73.4%
Materials & Supplies	27,800	25,585	12,800	28,946	9,352	3,081	41,379	323.3%
Services & Charges	3,082,986	479,357	1,522,543	62,505	169,854	55,342	287,701	18.9%
Intergovernmental Charges	278,000	91,354	-	-	-	-	-	
Transfers Out/Capital Outlay	-	380,000	-	-	-	-	-	
Operating Reserve	8,064,012	-	4,032,006	-	-	-	-	
Total Expenditures	13,529,839	1,976,432	5,593,677	359,236	433,947	313,377	1,106,560	16.7%



Metro Parks Tacoma
Quarterly Financial Report
Parks & Recreation - General Fund
As of September 30, 2024

General Fund Operating - Parks & Recreation Department

	2023-2024 Biennium Budget	2023 Final Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actual	% of Budget
Revenues (Sources)								
Property Tax	31,661,788	15,408,260	16,148,201	574,129	7,313,724	5,970,782	13,858,635	85.8%
Sales Tax	6,261,932	2,913,173	3,177,236	688,460	491,638	781,514	1,961,612	61.7%
Intergovt. Revenue	1,467,013	1,750,000	557,625	-	-	-	-	0.0%
Grants	91,986	184,645	42,750	24,111	69,231	114,506	207,848	486.2%
City of Tacoma Subsidy/Shared Costs	7,181,370	5,402,644	3,635,112	1,155,457	950,370	1,070,804	3,176,631	87.4%
Donations - Private	49,875	21,492	24,950	5,861	5,777	5,532	17,170	68.8%
Donations - Foundations	5,062,400	567,214	2,531,200	-	459,291	-	459,291	18.1%
Earned Revenue	16,520,970	6,562,531	8,955,955	2,724,176	3,307,694	1,955,988	7,987,857	89.2%
Other Revenue	-	709,556	-	146,203	281,097	256,748	684,048	
Transfers-In	-	198,739	-	-	58,300	-	58,300	
Total Revenues	68,297,334	33,718,254	35,073,029	5,318,397	12,937,122	10,155,874	28,411,392	81.0%
Expenditures (Uses)								
Salaries & Benefits	49,851,801	22,490,414	25,668,466	6,581,780	7,067,860	7,919,623	21,569,263	84.0%
Materials & Supplies	4,986,341	2,374,941	2,482,123	491,688	651,935	745,607	1,889,230	76.1%
Services & Charges	12,997,561	7,862,745	6,597,423	1,309,282	1,751,994	3,291,185	6,352,461	96.3%
Intergovernmental Charges	219,481	97,607	111,825	20,460	32,139	33,284	85,883	76.8%
Transfers Out/Capital Outlay	242,152	25,756	99,652	35,310	108,886	148,474	292,670	293.7%
Debt Services	-	-	-	-	-	-	-	
Operating Reserve	-	-	-	-	-	-	-	
Total Expenditures	68,297,336	32,851,463	34,959,489	8,438,520	9,612,814	12,138,174	30,189,508	86.4%



Metro Parks Tacoma
Quarterly Financial Report
Parks & Recreation GF Divisions
As of September 30, 2024

Community Parks, Rec. Programs & Administration

	2023-2024 Biennium Budget	2023 Final Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actual	% of Budget
Revenues (Sources)								
Property Tax	31,661,788	15,408,260	16,148,201	574,129	7,313,724	5,970,782	13,858,635	85.8%
Sales Tax	-	-	-	-	-	-	-	-
Intergovt. Revenue	1,105,225	1,750,000	557,625	-	-	-	-	0.0%
Grants	81,986	184,645	42,750	24,111	69,231	114,506	207,848	486.2%
City of Tac Subsidy/Shared Costs	2,851,974	2,635,843	1,438,428	503,559	430,608	509,988	1,444,155	100.4%
Donations - Private	2,675	4,145	1,350	530	913	805	2,248	166.5%
Donations - Foundations	4,182,400	547,510	2,091,200	-	454,123	-	454,123	21.7%
Earned Revenue	12,451,214	5,523,267	6,625,898	2,402,016	2,810,549	1,420,408	6,632,973	100.1%
Other Revenue	-	89,759	-	146,203	280,209	256,748	683,160	-
Transfers-In	-	178,699	-	-	58,300	-	58,300	-
Total Revenues	52,337,262	26,322,128	26,905,452	3,650,548	11,417,656	8,273,238	23,341,442	86.8%
Expenditures (Uses)								
Salaries & Benefits	38,414,680	17,351,998	19,775,577	5,330,424	5,614,843	6,356,651	17,301,918	87.5%
Materials & Supplies	4,011,459	1,949,788	1,993,545	422,568	501,730	566,969	1,491,267	74.8%
Services & Charges	9,614,983	5,838,039	4,890,373	950,170	1,347,841	2,570,419	4,868,431	99.6%
Intergovernmental Charges	181,988	84,609	92,765	17,494	26,924	27,679	72,097	77.7%
Transfers Out/Capital Outlay	114,152	20,227	39,652	-	33,282	75,912	109,194	275.4%
Debt Services	-	-	-	-	-	-	-	-
Operating Reserve	-	-	-	-	-	-	-	-
Total Expenditures	52,337,262	25,244,661	26,791,912	6,720,656	7,524,620	9,597,631	23,842,907	89.0%

Regional Parks

	2023-2024 Biennium Budget	2023 FY Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actual	% of Budget
Revenues (Sources)								
Property Tax	-	-	-	-	-	-	-	-
Sales Tax	6,261,932	2,913,173	3,177,236	688,460	491,638	781,514	1,961,612	61.7%
Intergovt. Revenue	361,788	-	-	-	-	-	-	-
Grants	10,000	-	-	-	-	-	-	-
City of Tacoma Subsidy/Shared Costs	4,329,396	2,766,801	2,196,684	651,898	519,762	560,816	1,732,475	78.9%
Donations - Private	47,200	17,347	23,600	5,331	4,864	4,727	14,922	63.2%
Donations - Foundations	880,000	19,704	440,000	-	5,169	-	5,169	1.2%
Earned Revenue	4,069,756	1,039,264	2,330,057	322,160	497,145	535,579	1,354,884	58.1%
Other Revenue	-	619,797	-	-	888	-	888	-
Transfers-In	-	20,040	-	-	-	-	-	-
Total Revenues	15,960,072	7,396,126	8,167,577	1,667,849	1,519,466	1,882,636	5,069,950	62.1%
Expenditures (Uses)								
Salaries & Benefits	11,437,121	5,138,416	5,892,889	1,251,356	1,453,017	1,562,972	4,267,345	72.4%
Materials & Supplies	974,882	425,153	488,578	69,120	150,205	178,638	397,963	81.5%
Services & Charges	3,382,578	2,024,706	1,707,050	359,112	404,153	720,766	1,484,031	86.9%
Intergovernmental Charges	37,493	12,998	19,060	2,966	5,215	5,604	13,785	72.3%
Transfers Out/Capital Outlay	128,000	5,529	60,000	35,310	75,604	72,563	183,477	305.8%
Debt Services	-	-	-	-	-	-	-	-
Operating Reserve	-	-	-	-	-	-	-	-
Total Expenditures	15,960,074	7,606,802	8,167,577	1,717,864	2,088,194	2,540,543	6,346,601	77.7%



Metro Parks Tacoma
Quarterly Financial Report
Parks & Recreation Enterprise Funds
As of September 30, 2024

Point Defiance Marina (401)

	2023-2024 Biennium Budget	2023 Final Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actual	% of Budget
Revenues (Sources)								
Sales Tax	-	-	-	-	-	-	-	
Intergovt. Revenue	-	-	-	-	-	-	-	
Grants	-	-	-	-	-	-	-	
City of Tac Subsidy/Shared Costs	-	-	-	-	-	-	-	
Donations - Private	-	-	-	-	-	-	-	
Donations - Foundations	-	608	-	-	-	-	-	
Earned Revenue	2,961,192	1,364,917	1,525,720	212,220	425,991	785,284	1,423,495	93.3%
Other Revenue	-	225,684	-	1,500	27,168	2,350	31,018	
Total Revenues	2,961,192	1,591,209	1,525,720	213,720	453,159	787,634	1,454,513	95.3%
Expenditures (Uses)								
Salaries & Benefits	1,767,698	489,470	868,773	163,402	195,203	237,779	596,384	68.6%
Materials & Supplies	1,031,158	601,005	526,998	77,505	162,420	301,257	541,182	102.7%
Services & Charges	539,759	359,617	227,602	176,732	31,401	58,281	266,414	117.1%
Intergovernmental Charges	42,796	19,841	23,000	10,738	11,413	14,247	36,398	158.3%
Transfers Out/Capital Outlay	-	45,521	-	-	-	-	-	
Total Expenditures	3,381,411	1,515,454	1,646,373	428,377	400,437	611,564	1,440,378	87.5%

Meadow Park Golf Course (402)

	2023-2024 Biennium Budget	2023 FY Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actual	% of Budget
Revenues (Sources)								
Donations - Foundations	-	-	-	-	2,668	-	2,668	
Earned Revenue	7,257,000	3,889,852	3,696,000	746,429	1,293,330	1,401,554	3,441,313	93.1%
Other Revenue	-	6,592	-	10	2,730	1,383	4,123	
Transfers-In	-	17,673	-	-	173,513	-	173,513	
Total Revenues	7,257,000	3,914,117	3,696,000	746,439	1,472,242	1,402,938	3,621,618	98.0%
Expenditures (Uses)								
Salaries & Benefits	3,263,012	1,439,977	1,663,140	436,591	490,419	477,452	1,404,462	84.4%
Materials & Supplies	960,600	449,975	476,300	124,137	120,328	129,138	373,603	78.4%
Services & Charges	1,553,480	591,356	815,080	131,539	132,567	161,073	425,179	52.2%
Intergovernmental Charges	52,000	20,073	26,000	33,624	32,067	(19,270)	46,421	178.5%
Transfers Out/Capital Outlay	1,000,000	205,170	525,000	144,417	61,937	111,593	317,947	60.6%
Debt Services	-	-	-	-	-	-	-	
Operating Reserve	8,125	-	-	-	-	-	-	
Total Expenditures	6,837,217	2,706,551	3,505,520	870,308	837,318	859,986	2,567,612	73.2%



**Metro Parks Tacoma
Quarterly Financial Report
Zoological & Environmental Education
As of September 30, 2024**

Enterprise Operating - Zoological & Environmental Educ. Dept.

	2023-2024 Biennium Budget	2023 Final Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actual	% of Budget
Revenues (Sources)								
Sales Tax	26,420,734	12,381,365	13,401,161	2,931,939	2,093,532	8,353,386	8,353,386	62.3%
Intergovt. Revenue	144,000	-	72,000	-	-	-	-	
Grants	48,000	9,000	24,000	-	-	-	-	
City of Tacoma Subsidy/Shared Costs	-	-	-	-	-	-	-	
Donations - Private	417,741	54,309	193,241	4,016	10,903	33,706	33,706	17.4%
Donations - Foundations	1,674,025	785,878	878,525	117,339	15,932	140,771	140,771	16.0%
Earned Revenue	33,707,479	16,493,540	17,372,702	2,269,211	4,505,850	12,102,740	12,102,740	69.7%
Other Revenue	2,888,021	351,493	1,473,430	17,843	479,761	1,203,733	1,203,733	81.7%
Transfers-In	-	538,832	-	-	17,485	99,692	99,692	
Total Revenues	65,300,000	30,614,417	33,415,059	5,340,348	7,123,462	21,934,028	21,934,028	65.6%
Expenditures (Uses)								
Salaries & Benefits	42,768,247	19,694,633	22,256,154	5,095,538	5,515,000	16,268,372	16,268,372	73.1%
Materials & Supplies	4,250,345	2,819,893	2,236,494	587,857	758,289	1,929,592	1,929,592	86.3%
Services & Charges	17,282,783	5,729,364	6,741,747	1,304,457	1,654,051	4,570,927	4,570,927	67.8%
Intergovernmental Charges	447,809	221,941	229,334	46,554	37,434	196,147	196,147	85.5%
Transfers Out/Capital Outlay	16,297	3,507,821	1,458,347	540,378	80,699	740,871	740,871	50.8%
Debt Services	-	238,473	-	-	16,576	16,576	16,576	
Operating Reserve	534,519	-	-	-	-	-	-	
Total Expenditures	65,300,000	32,212,125	32,922,076	7,574,783	8,062,050	23,722,485	23,722,485	72.1%



Metro Parks Tacoma
Quarterly Financial Report
Zoological & Environmental Education by Division
As of September 30, 2024

Point Defiance Zoo & Aquarium

	2023-2024 Biennium Budget	2023 Final Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actuals	% of Budget
Revenues (Sources)								
Sales Tax	17,701,892	8,295,515	8,978,778	1,964,399	1,402,667	2,229,703	5,596,769	62.3%
Intergovt. Revenue	144,000	-	72,000	-	-	-	-	
Grants	18,000	9,000	9,000	-	-	-	-	
City of Tac Subsidy/Shared Costs	-	-	-	-	-	-	-	
Donations - Private	405,841	39,357	187,241	2,306	7,439	13,167	22,912	64.3%
Donations - Foundations	1,671,425	637,503	877,225	107,039	8,432	5,000	120,471	2.6%
Earned Revenue	26,204,358	13,918,743	13,564,654	1,934,885	3,657,153	4,191,397	9,783,435	72.1%
Other Revenue	2,387,080	115,558	1,222,680	84	400,229	584,425	984,738	80.5%
Transfers-In	-	505,240	-	-	15,458	82,208	97,666	
Total Revenues	48,532,596	23,520,916	24,911,578	4,008,713	5,491,378	7,105,898	16,605,989	66.7%
Expenditures (Uses)								
Salaries & Benefits	31,051,785	14,854,924	16,249,739	3,837,246	4,102,511	4,213,784	12,153,541	74.8%
Materials & Supplies	3,047,505	2,092,072	1,621,119	455,893	622,609	402,427	1,480,929	91.4%
Services & Charges	12,931,515	4,242,190	5,211,652	1,000,580	1,221,936	1,191,956	3,414,472	65.5%
Intergovernmental Charges	363,794	179,724	186,319	40,240	31,292	87,510	159,042	85.4%
Transfers Out/Capital Outlay	16,297	2,400,807	548,347	36,371	80,699	110,120	227,190	41.4%
Debt Services	-	-	-	-	-	-	-	
Operating Reserve	399,944	-	-	-	-	-	-	
Total Expenditures	47,810,840	23,769,717	23,817,176	5,370,330	6,059,047	6,005,797	17,435,174	73.2%

Northwest Trek

	2023-2024 Biennium Budget	2023 FY Actuals	2024 Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	YTD Actuals	% of Budget
Revenues (Sources)								
Sales Tax	8,718,842	4,085,850	4,422,383	967,540	690,865	1,098,212	2,756,617	62.3%
Intergovt. Revenue	-	-	-	-	-	-	-	
Grants	30,000	-	15,000	-	-	-	-	
City of Tacoma Subsidy/Shared Costs	-	-	-	-	-	-	-	
Donations - Private	11,900	14,952	6,000	1,710	3,464	5,620	10,794	179.9%
Donations - Foundations	2,600	148,375	1,300	10,300	7,500	2,500	20,300	1561.5%
Earned Revenue	7,503,121	2,574,797	3,808,048	334,326	848,697	1,136,282	2,319,305	60.9%
Other Revenue	500,941	235,935	250,750	17,759	79,532	121,704	218,995	87.3%
Transfers-In	-	33,592	-	-	2,027	-	2,027	
Total Revenues	16,767,404	7,093,501	8,503,481	1,331,635	1,632,085	2,364,319	5,328,039	62.7%
Expenditures (Uses)								
Salaries & Benefits	11,716,462	4,839,709	6,006,415	1,258,292	1,412,489	1,444,050	4,114,831	68.5%
Materials & Supplies	1,202,840	727,821	615,375	131,963	135,681	181,019	448,663	72.9%
Services & Charges	4,351,268	1,487,174	1,530,095	303,877	432,115	420,463	1,156,455	75.6%
Intergovernmental Charges	84,015	42,217	43,015	6,314	6,142	24,648	37,104	86.3%
Transfers Out/Capital Outlay	-	1,107,014	910,000	504,006	-	9,675	513,681	56.4%
Debt Services	-	238,473	-	-	16,576	-	16,576	
Operating Reserve	134,575	-	-	-	-	-	-	
Total Expenditures	17,489,160	8,442,408	9,104,900	2,204,453	2,003,003	2,079,855	6,287,311	69.1%







MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Commissioner Ayala, Park Board Advisory Council Liaison

FROM: Miles Styer, AHAC Chair

SUBJECT: **Appointing Gwen Noble-Wold to the Arts & Heritage Advisory Council (AHAC)**

DATE: December 2, 2024

EXECUTIVE SUMMARY: The members of the Arts & Heritage Advisory Council recommend that the Board of Park Commissioners approve this resolution to appoint Gwen Noble-Wold to a first term on the Arts & Heritage Advisory Council. A copy of the candidate’s application is attached.

BACKGROUND: The Board of Park Commissioners adopted RR20-14 to redefine citizen advisory council roles to better align with the District’s four mission-driven areas. The Arts & Heritage Advisory Council consists of a maximum of thirteen members and assists in recommendations to the Board concerning Cultural Arts & Living History Programming, Heritage, inclusive of interpretive signage/content, and Public Art for the Metropolitan Park District of Tacoma. Recruitment occurs through direct contact, news releases and on Metro Parks Tacoma’s website and social media.

During her first term on the Council, new member Gwen Noble-Wold will demonstrate:

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 she will be a good addition to the existing composition of the Council.
4. That she is willing and able to commit to the charter, schedule and goals of the Council.

This appointment will put the council at ten members. The board and staff liaisons to the Arts & Heritage Advisory Council, as well as the entire council membership, supports her appointment.

FISCAL IMPACT: None.

ADDITIONAL INFORMATION: For additional information, contact Mark Knowlden, Interim Director, Parks & Recreation Department at (253) 305-1067 or mark.knowlden@tacomaparks.com.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. C77-24

**APPOINTING GWEN NOBLE-WOLD TO THE
ARTS & HERITAGE ADVISORY COUNCIL**

WHEREAS, the Metropolitan Park District of Tacoma created the Arts & Heritage Advisory Council to assist in recommendations to the Board concerning Cultural Arts & Living History Programming, Heritage, inclusive of interpretive signage/content, and Public Art for the Metropolitan Park District of Tacoma; and

WHEREAS, Gwen Noble-Wold has applied to serve on the Council; and

WHEREAS, the board and staff liaison to the Arts & Heritage Advisory Council, as well as the entire council membership, support this appointment; now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma to appoint the following community member to serve on the Arts and Heritage Advisory Council:

Gwen Noble-Wold, first term expires in December 2027.

The foregoing resolution was adopted by the Board of Park Commissioners of the Metropolitan Park District of Tacoma at a meeting held on _____2024.

ATTEST:

President

Secretary

Clerk

Gwendolyn Noble-Wold

Dashboard



Contact Information

Name: Gwendolyn Noble-Wold

[Redacted]

History

This Year 0.00 Hours

Lifetime 0.00 Hours

Last Login Thursday, October 24, 2024

Contact Information

Name
Username
Email Address
Secondary Email Address
Mobile Email
Home Phone
Cell Phone
Phone Preference
Date of Birth
Region
Address

[Redacted]

English (USA)

[Redacted]
Tacoma WA 98405
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
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	Arts & Heritage
Why do you want to be part of this council?	As a history professor, I am eager to be a part of my community in this way. I can bring my passion for both history and community to the role.
Occupation (If retired, please indicate former occupation)	Professor
Current Employer (or state Retired)	Tacoma Community College
Education (Name of high school; college/university; year graduated/degree)	The Pennsylvania State University, MA American Studies 2003 American Public University, Graduate Certificate European History 2012
Please describe your interests and qualifications as related to this position	I am interested in history and culture nationally and locally. My educational and professional history in history and DEI make this a great fit for me.
Please list any involvement in professional/community activities, including any current/past involvement with MPT programs	Please See CV attachment

Custom Field	Value
References (Name/Address/Phone)	[REDACTED]
Resume (Please upload your resume if available)	[REDACTED]
What unique qualities or point of view can you bring to the council?	I have been living and working here in Tacoma for more than 2 decades. I have raised children and utilized many Metro Parks programs and facilities. I am eager to serve my community and be a part of our heritage work.

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.

Email History

Showing the 1 most recent of 1 email records.

Date	Subject	From
10/24/2024	Advisory Councils - Welcome Message	Better Impact System

Text Message History

No SMS history to show

Note Log

No note log history to show



MEMORANDUM

TO: Board of Park Commissioners
THROUGH: Shon Sylvia, Executive Director
FROM: Mark Knowlden, Interim Director of Parks and Recreation Department
SUBJECT: **Purchasing Resolutions**
DATE: December 3, 2024

EXECUTIVE SUMMARY: This resolution authorizes the Executive Director to revise the delivery schedule and fiscal year funding sources 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.	Turf Star Western	Equipment and Ground Supplies	\$678,071.43 (including WSST)
2.	Phoenix Protective Services	Professional Security Services	\$550,000.00

Item No. 1

- **VENDOR** Turf Star Western/Western Equipment
- **GOODS OR SERVICES** Equipment and ground supplies
- **PRICE** \$678,071.43 (including WSST)
- **SOURCE OF FUNDING** 2023-2024 and 2025-2026 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden (253) 255-2487

BACKGROUND: On August 28, 2023 the Parks & Recreation Department submitted Resolution P64-23 to the Board to authorize the order and payment of heavy equipment for Meadow Park Golf Course over three years. It was approved and the equipment was ordered, However, the delivery schedule has changed. **At this time, we need to amend the delivery schedule and authorize payment for 2024 and 2025 to reflect actual delivery times. The total amount of the Purchase Order is not changing.** Turf Star Western is the west coast distributor of Toro and other major lines of turf maintenance equipment, construction equipment and vehicles. It serves golf courses, private clubs, professional sports teams and other entities with large-scale grounds operations. It is an industry leader striving to help its customers enrich the beauty and sustainability of their grounds with equipment including mowers, cultivators, debris equipment, and other equipment purpose-built for golf courses.

Each of these items are being purchased through Washington State DES master contract #02518 for delivery over several years as follows:

ORIGINALLY APPROVED DELIVERY SCHEDULE:

- For delivery in 2023
 - Accu-Master 653-AC Reel Grinder Front Load \$66,835.38
 - Accu-Pro 673-AC Bedknife Grinder Automated \$38,334.77
- For delivery in 2024
 - Multi Pro 5800G with Excelarate (300 gal sprayer) \$89,123.26
 - RM 5010-H 5in. 8 Blade CU's (fairway mower blade attachment) \$36,721.48
- For delivery in 2025
 - 2 x Reelmaster 5010-Hybrid AR (fairway mowers) \$221,373.65
 - 2 x Groundsmaster 4500 (rough mowers w/ contour decks) \$225,682.89

The delivery dates were estimates based on the production schedules the manufacturer had at the time. Post-pandemic production schedules were impacted by the unpredictable availability of raw materials and labor as well as acceptance of orders by buyers. Once MPT's equipment is manufactured, we need to take delivery.

AMENDED DELIVERY SCHEDULE:

- The following equipment was delivered and paid for with 2023 & 2024 Operating Parks & Recreation Enterprise Funds:
 - Accu-Master 653-AC Reel Grinder Front Load \$ 66,835.38
 - Accu-Pro 673-AC Bedknife Grinder Automated \$ 38,334.77
 - Multi Pro 5800G with Excelarate (300 gal sprayer) \$ 89,123.26
 - 2 x Groundsmaster 4500 (rough mowers w/ contour decks) \$225,682.89
- The following equipment have not yet been delivered:
 - 2 x Reelmaster 5010-Hybrid AR (fairway mowers) \$221,373.65
 - RM 5010-H 5in. 8 Blade CU's (fairway mower blade attachment) \$ 36,721.48

In accordance with Washington State RCW 39.26, goods must be received by the end of the fiscal year (December 31, 2024) for the expenditure to be recorded under the current fiscal year's budget. As a result, the funding fiscal year depends on the delivery and receipt of the outstanding equipment. Nevertheless, Parks & Recreation has prepared the 2025-2026 Meadow Park Golf Course Operating Budget to support this expense in the case the equipment is received after December 31, 2024.

Status of the Purchase Orders:

- 2023 PO 2300756 for \$678,071.43 was spent down in the amount of \$105,170.14;
- 2024 PO 2400525 for \$572,901.29 was spent down in the amount of \$314,806.15 with \$258,095.14 remaining. District Finance realized that it should not have allowed payment of the Groundmasters originally scheduled for delivery in 2025 without an amended purchasing resolution.

We understand that final approval of the 2025 items will be subject to allocation in the 2025-2026 Parks and Recreation Operating Budget.

FISCAL IMPACT: Funding for this purchase comes from the 2023-2024 Parks and Recreation Operating Budget pending board approval for items delivered in 2023 and 2024, and upon approval of the 2025-2026 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.

Item No. 2

- **VENDOR** Phoenix Protective Services
- **GOODS OR SERVICE** Professional Security Services to support the daily operations of the Parks and Recreation Department, including but not limited to daily patrol, gate and restroom closure, and garnering voluntary compliance with park code.
- **PRICE** \$550,00.00
- **SOURCE OF FUNDING** 2025-2026 Parks and Recreation Operating Budget
- **CONTACT** Mark Knowlden (253)-255-2487

BACKGROUND: As demonstrated by recent public polling, public comment, and staff feedback, Metro Parks Tacoma recognizes that the safety and security of our parks, facilities, and staff is a top priority for our constituents. It is essential to all of our initiatives that our park users and staff feel safe in Metro Parks spaces; our users cannot engage in all Metro Parks Tacoma has to offer if they feel unsafe. For that reason, the Parks and Recreation unit developed a three-tiered visitor compliance model, designed to improve safety and security in our parks and facilities. The second tier of that model is fulfilled by our contracted security services.

Metro Parks Tacoma has maintained an existing contracted vendor for professional security services since 2020. That initial contract included a two-year term, with mutual options to extend for two additional years ending December 31st, 2024. This is a replacement to that agreement to provide continuing services to the Parks and Recreation unit starting January 1st, 2025. Following a robust RFP Process, this vendor was identified as the best to provide us Professional Security Services in 2025.

As defined in the RFP, this vendor is being contracted to fulfill the scope of work defined as Regional and Community Neighborhood Parks Daily Park Closures and Security Patrol Services. This work includes, but is not limited to: daily patrol, gate and restroom closures, incident response, and garnering voluntary compliance with park code. The vendor will also be contracted for supplemental security guard/officer services in the event of emergency or changes to operational security needs. Potential supplemental services, based on average use over the past two years, are included in the item price.

FISCAL IMPACT: Funding for this purchase comes from the 2025-2026 Parks and Recreation Operating Budget.

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

METROPOLITAN PARK DISTRICT OF TACOMA

PURCHASING RESOLUTION NO. P78-24

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

WHEREAS, the Board of Park Commissioners have established policies governing the purchase of goods and services for Metro Parks Tacoma through the adoption of Resolution No. RR40-24, Adoption of Revised, New and Repealed for the Metropolitan Park 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 Park Commissioners of the Metropolitan Park District of Tacoma at a meeting held on _____, 2024.

ATTEST:

President

Secretary

Clerk

Exhibit A
to
Purchasing Resolution No. P78-24

Item No. 1

VENDOR	Turf Star Western/Western Equipment
GOODS OR SERVICES	Equipment and ground supplies
PRICE	\$678,071.43 – Parks and Recreation (including WSST)
SOURCE OF FUNDING	2023-2024 Parks and Recreation Operating Budget
CONTACT	Mark Knowlden- (253) 255-2487

Item No.2

VENDOR	Phoenix Protective Services
GOODS OR SERVICES	Professional Security Services to support the daily operations of the Parks and Recreation Department, including but not limited to daily patrol, gate and restroom closure, and garnering voluntary compliance with park code.
PRICE	\$550,00.00
SOURCE OF FUNDING	2025-2026 Parks and Recreation Operating Budget
CONTACT	Mark Knowlden- (253) 255-2487



MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Hunter T. George, Policy and Government Relations Officer

SUBJECT: A Resolution of the Board of Park Commissioners of the Metropolitan Park District of Tacoma providing for the adoption of the 2025 state legislative agenda.

DATE: December 2, 2024

EXECUTIVE SUMMARY: This resolution provides for the adoption of 2025 state and federal agendas that provide important policy guidance to staff.

BACKGROUND: The Board adopts an annual agenda to guide the Park District's policy interests in Olympia and Washington, DC. This proposed agenda was developed with input and feedback from MPT staff, the Executive Cabinet, the District's contract lobbyists, Joint Municipal Action Committee (JMAC) partners, the Washington Recreation and Park Association, the Association of Zoos and Aquariums, and other stakeholders with aligned interests.

At the state level, we have identified five capital appropriations requests, three of which would complete funding for construction of new assets, and two of which would result in designs of new assets. Our policy requests fall under the categories of local government operations, support for the Whole Child, environmental protection and climate resiliency, community partner alignment, and industry objectives.

At the federal level, a substantial change in governance (and governing philosophy) will require the Park District and its peers and advocates to focus on maintaining grant programs authorized by three major pieces of legislation as well as preserving environmental and natural resource protections.

ADDITIONAL INFORMATION: If you have additional questions, please feel free to contact me at hunterg@tacomaparks.com.

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. R79-24

**ADOPTING THE 2025 STATE & FEDERAL LEGISLATIVE AGENDAS FOR
THE METROPOLITAN PARK DISTRICT OF TACOMA**

WHEREAS, it is incumbent on the Board of Park Commissioners of the Metropolitan Park District of Tacoma to formally adopt a policy agenda that conveys positions on issues that may come before the Washington State Legislature, the Governor, Congress, and various state and federal agencies; and

WHEREAS, the adoption of a policy agenda assists and guides Commissioners, staff, and partners in seeking support for the Park District’s positions on legislative and administrative actions that could impact the Park District; and

WHEREAS, the Park District’s agenda is developed in consultation with staff, partners, industry groups, and stakeholders in order to determine priority matters of interest; now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma that it hereby adopts the attached Exhibits “A” and “B” as the official state and federal policy agendas of the Metropolitan Park District of Tacoma for 2025.

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

President

ATTEST:

Secretary

Clerk

Exhibit A

Metro Parks Tacoma 2025 State Policy Agenda

The Board of Park Commissioners adopts a legislative agenda to guide the Park District's policy interests at the state level. This agenda was developed with input from staff, the District's contract lobbyists, Joint Municipal Action Committee (JMAC) partners, the Washington Recreation and Park Association, the King County Play Equity Coalition, and Trust for Public Land. Metro Parks will consider supporting legislative and administrative efforts that are consistent with the District's mission and System & Strategic Plan.

Capital Requests:

- **27th Legislative District**
 - **Titlow Park pedestrian bridge:** Metro Parks requests \$3 million to complete construction of a replacement of the failing pedestrian bridge that crosses the busy BNSF railway to access North Hidden Beach, a beloved section of 75-acre Titlow Park.
 - **Peck Community Sports Park:** Metro Parks requests \$1 million to complete construction of a multi-sport athletic field and restroom/concessions building at this revitalized park in Central Tacoma.
 - **Titlow Park rail trestle and lagoon restoration:** Metro Parks requests \$2 million to complete design and permitting for a project that replaces the railroad berm with a trestle bridge and significantly enhances the lagoon and restores its benefit as habitat for endangered salmon species.

- **29th Legislative District**
 - **Portland Avenue Park spray ground and restroom:** Metro Parks requests \$750,000 to complete construction of a spray ground and new restroom as part of an update to Portland Avenue Park, which is located in one of Tacoma's most diverse and economically challenged neighborhoods.

- **2nd Legislative District**
 - **Northwest Trek conservation and education:** Metro Parks requests \$300,000 to support design of a new beaver, salmon and Western pond turtle habitat that will replace space originally built when Northwest Trek Wildlife Park opened in 1975. This habitat will exceed modern zoological standards, give Northwest Trek the ability to participate in breeding-and-release programs, and educate the public on the critical roles these species play in a healthy Pacific Northwest ecosystem.

Local Government Operations

- **WSDOT land in local communities:** The Washington State Department of Transportation owns unused or under-used parcels that could be better utilized to serve community needs, including Pugnetti Park, which is in a state of disrepair. *Metro Parks supports giving WSDOT the flexibility to sell, transfer, or lease properties to public agencies or nonprofits that meet a community needs threshold, including the transfer of Pugnetti Park to the Washington State Historical Society.*

- **Property tax cap:** The current 1% cap has created a structural deficit that results in a reliance on regressive revenues and artificially restricts the use of property taxes to fund vital community needs. *Modernize the property tax cap to tie it to inflation and population growth factors so that local elected officials can meet basic needs of their communities.*
- **Simple majority for construction bonds:** The constitutional requirement to achieve approval of a supermajority (60%) of voters to approve construction bonds puts all levels of government in jeopardy of being able to adequately provide safe spaces for the public, including school students. *Metro Parks asks the Legislature to send voters a constitutional amendment allowing for a simple majority vote for construction bonds.*
- **Filling Commission vacancies:** RCW 42.12.080 governs how special purpose districts fill vacancies on their elected boards. Metro Parks' recent experience with new requirements in the law has revealed questions and burdens. *Metro Parks supports exploring additional ways to improve the efficiency and transparency of the vacancy appointment process.*

Support for the Whole Child

- **Special Olympics:** Special Olympics Washington partners with Tacoma Public Schools and Metro Parks to remove barriers for students and families to experience Special Olympics. *Funding is requested to expand Unified programming, creating inclusive sports and leadership opportunities for youth with and without intellectual disabilities, ensuring every student has access to inclusive activities that foster lifelong skills, community connection, and joy.*
- **Expand Youth Access to Sports:** Consistent with the findings of the State of Play Tacoma-Pierce County report, *Metro Parks joins the King County Play Equity Coalition in supporting the creation of a commission to explore how the state can support expanded access to sports for all youth regardless of zip code, income, ability, race, or gender.* The commission also should explore ways to ensure youth safety through monitoring and accountability, and it should investigate mechanisms for a youth and school coach certification focused on youth development, mental health, and social-emotional well-being.
- **Streamline Childcare Licensing:** Metro Parks seeks to reduce barriers to expanding access to licensed childcare to meet the community's critical needs. The Park District is working with other providers and the state Department of Children, Youth and Families (DCYF) to streamline the process of licensing childcare at school sites. Currently, only 3 Metro Parks sites are licensed, in part due to the burden of regulations that do not take into account the concept of providing this service in the same safe setting where the child spent the school day. The state should remove regulatory barriers to school district and community partnerships that provide continuity of care throughout the work day. *Metro Parks joins Tacoma Public Schools in supporting a streamlined system allowing for school sites to be used for before- and after-school care. Eliminate overlapping agency*

jurisdiction for facility safety and health permitting by providing explicit school district safety and health permit supremacy over all school-based student care throughout the day.

- **Improved Pay and Access to the Subsidy:** Metro Parks is monitoring DCYF initiatives to improve pay for childcare workers and expand access to the childcare subsidy so more families can use this critical service.
- **Enhanced Learning Opportunities:** Metro Parks joins Tacoma Public Schools in urging the Legislature to provide priority grantmaking opportunities for community partner agencies and organizations to provide student supports and enhanced learning opportunities for youth during non-school hours. The program funding must allow for professional development of new and existing staff talent as well as local infrastructure support to grow.

Environmental Protection and Climate Resiliency

- **Bull kelp:** Metro Parks supports establishing bull kelp (*Nereocystis luetkeana*) as the official state marine forest to promote preservation and restoration of this foundational species within coastal ecosystems.
- **Meeting Net-Zero Goals:** Metro Parks' new Climate Action Plan sets aggressive goals for net-zero emissions. The Park District will need support from various sources to help meet its goals, which include electrification of its fleet and buildings, reducing water usage, reducing generation of waste, and improving employee usage of commuter options.
- **Habitat Protection:** Metro Parks supports efforts by state agencies to protect and restore state-owned wildlife habitat, to partner on ways to preserve local habitat, and to increase capacity for fish and wildlife conservation education.
- **Wildfire Prevention:** As summers get hotter and drier, concerns are growing about the risks of urban wildfires. Metro Parks seeks cooperation and resources to protect Point Defiance Park, Swan Creek Park, and other urban forests from wildfires.

Community Partner Alignment

- **JMAC:** Members of the Joint Municipal Action Committee seek to align common community initiatives under three strategic themes: 1) Justice, Equity, Diversity and Inclusion; 2) public health and safety; and 3) community wealth building. Areas of interest include, but are not limited to, leveraging the collective impact of local purchasing, removing barriers to government contracts, connecting youth pipelines to careers, ending homelessness, expanding behavioral health resources, addressing climate change, and dismantling systems that perpetuate systemic racism. *Metro Parks supports leveraging legislative opportunities to advance these priority issues with community partners in a collaborative manner.*

- **Procurement**: Streamline laws and regulations that create barriers for improving local procurement practices, especially to help minority- and women-owned businesses.
- **Maritime 253**: Support a request by Tacoma Public Schools and the Port of Tacoma to complete funding for the skills center, including a site remediation grant.
- **Public Health and Safety**: Support community programs that provide services and alternative response options to assisting people in need, including the City of Tacoma's request for funding to maintain emergency shelter beds.

Industry Alignment

- **Community Schoolyards**: Following a successful pilot project that resulted in 6 major playground reconstruction projects in Tacoma, Metro Parks supports a request by the nonprofit Trust for Public Land and the King County Play Equity Coalition to approve a Community Schoolyards Act and provide \$10 million for the Recreation and Conservation Office to distribute for similar projects statewide.
- **State Grant Programs**: Support the Washington Recreation and Park Association's (WRPA) agenda of funding Washington Wildlife & Recreation Program (WWRP) at \$150 million or more; support full funding for Youth Athletic Facilities (YAF); support and maximize funding of the \$25 million allocated for Community Outdoor Athletic Facilities (COAF) and seek opportunities to fund closer to the original \$42 million level; renew No Child Left Inside (NCLI) funding; renew Recreation Access Grants and include a cohort grant program for WRPA to facilitate.
- **Recreational Immunity**: Recent legal ambiguity has led to increased risk of liability on providers of public recreation, and WRPA seeks to address those concerns to avoid financial loss by entities providing public access for public recreation.

Exhibit B

Metro Parks Tacoma 2025 Federal Policy Agenda

The 117th Congress (2021-22) approved historic levels of investment in communities in a manner that is designed to create benefits for years to come. As the federal government undergoes a substantial change in 2025, much of Metro Parks' attention will be on the federal agencies implementing dozens of grant programs authorized by prior legislation. The Park District will maintain a list of priority infrastructure projects for federal grants and work with our local congressional delegation, contract lobbying firm, and regional partners to maximize the benefit to the Tacoma area.

Bipartisan Infrastructure Law

- Signed into law Nov. 5, 2021, this authorized a \$1.7 trillion investment in U.S. infrastructure and competitiveness.

Inflation Reduction Act

- Signed into law August 16, 2022, this addresses economic, health, and environmental equity, including in the areas of coastal communities and climate resilience grants, and urban and community forestry.

CHIPS and Science Act

- Signed into law June 25, 2022, this funds advancements in science and technology, STEM education, and climate change research.

Wildlife Conservation

- Metro Parks is an active member of the Association of Zoos & Aquariums and supports AZA-led advocacy on a range of issues, including the Animal Welfare Act, Endangered Species Act, Marine Mammal Protection Act, the proposed Big Cat Public Safety Act, wildlife conservation legislation, wildlife trafficking, wildlife trade, and science education.





MEMORANDUM

TO: Board of Park Commissioners

THROUGH: Shon Sylvia, Executive Director

FROM: Debbie Russell, Director of Business Administration and Planning

SUBJECT: **Accepting and Appropriating a Cash Donation for the Costs of Acquisition of the Probst Property at Swan Creek Park**

DATE: December 2, 2024

EXECUTIVE SUMMARY: This resolution accepts and appropriates a cash donation in the amount of \$123,750 from Mr. Clifford Probst to be applied to the cost of Metro Parks’ acquisition of the “Probst Property” at Swan Creek Park.

BACKGROUND: The Park Board of Commissioners approved Resolution No. R10-24 on February 12, 2024, approving the Purchase and Sale Agreement for the Probst Property, approximately 8.6 acres of mostly undeveloped land adjacent to Swan Creek Park. The background memorandum for Resolution No. R10-24 described the total acquisition cost would be funded by a combination of 14UTGO Bond funds and a Pierce County Conservation Futures grant, a potential RCO-WWRP-Habitat Conservation Grant, and a cash donation from Mr. Clifford Probst as the property seller.

The sale of the Probst Property, parcels 0320233103 and 0320233104, was recorded on February 29, 2024. A check in the amount of \$123,750 Pay to the Order of Metro Parks was received from the property seller, Mr. Clifford Probst, on November 14, 2024.

Resolution R10-24 approved \$2,016,392 as the maximum principal dollar amount to be used from 14UTGO Bonds to acquire the Probst Property and for related expenses. The donation from Mr. Probst will offset the dollar amount initially drawn from 14UTGO Bonds.

FINANCIAL IMPACT:

Funding:

Pierce County Conservation Futures	\$850,000
14UTGO Bond Funds	\$1,892,642
Mr. Clifford Probst cash donation	\$123,750
Total	\$ 2,866,392

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

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. R80-24

ACCEPTING AND APPROPRIATING A CASH DONATION FOR THE COSTS OF ACQUISITION OF THE PROBST PROPERTY AT SWAN CREEK PARK

WHEREAS, the Board of Park Commissioners of the Metropolitan Park District of Tacoma approved Resolution No. R10-24 on February 12, 2024; and

WHEREAS, Resolution No. R10-24 approved the Purchase and Sale Agreement for the Probst Property, Pierce County Assessor Tax Parcel Numbers 0320233103 and 0320233104 in Tacoma, Washington; and

WHEREAS, Mr. Clifford Probst, property owner and seller of parcels 0320233103 and 0320233104 signed a Landowner Donation Statement on May 5, 2023 to voluntarily donate \$123,750.00 toward the just compensation value of the property; and,

WHEREAS, the sale of parcels 0320233103 and 0320233104 to the Metropolitan Park District of Tacoma was recorded on February 29, 2024; and

WHEREAS, a check in the amount of \$123,750.00 Pay to the Order of Metro Parks was received from Mr. Clifford Probst on November 14, 2024; Now, therefore, be it

RESOLVED, that the Board of Park Commissioners accept and appropriate \$123,750.00 from Mr. Clifford Probst for the costs of acquisition of the Probst Property.

The foregoing resolution was adopted by the Board of 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: Debbie Russell, Director of Business, Administration & Planning;
Tania Wink, Chief Financial Administration Officer

SUBJECT: Amending the 2023-2024 Biennial Operating Budget

DATE: December 2, 2024

EXECUTIVE SUMMARY: Staff is requesting the Board approve resolution RR81-24 Amending the 2023-2024 Biennial Operating Budget for General Fund #101 as itemized in Exhibit A. This budget amendment consists of an Interfund Transfer of budget authority from the General Fund #101 to the Point Defiance Marina Complex Enterprise Fund #402, in the amount of \$570,896 (Revenue authority) and \$539,932 (Expenditure authority.) This transfer allows for the Marina Complex to balance revenues with expenditures for the total biennium.

BACKGROUND: On December 12, 2022, the Board adopted the 2023-2024 Biennial Budget through Resolution No. RR105-22. Staff has closely monitored revenues and expenditures to stay within the adopted spending authority. During the biennium, the Point Defiance Marina Complex incurred unanticipated costs to repair flood damage from a King Tides weather event. The repair costs were not fully reimbursed by MPT's insurer, which resulted in an operating deficit. The Marina Complex incurred additional operational costs in 2024 which were not fully offset by charges, putting the enterprise over budget.

Boat locker rental rates were increased in October, 2024 to provide future sustainable funding for the enterprise, with a further increase anticipated in early 2025.

The combination of the flood repairs and operational expenses have prompted the need for a one-time interfund transfer of budget authority from General Fund #101 to the Point Defiance Marina Complex Enterprise Fund #402 in the amount of \$570,896 (Revenues) and \$539,932 (Expenditures.)

District policy requires a budget amendment to proceed through a 2-reading process for adoption. Given the ongoing budget process and the Board meeting schedule to accommodate

the consideration and appointment of new Park Board Commissioners, staff is requesting that the 2nd reading for this action be held on December 9, 2024.

FISCAL IMPACT: The following budgets are impacted by this resolution:

General Fund #101

- Revenue authority decrease of \$570,896
- Expenditure authority decrease of \$539,932

Point Defiance Marina Complex – Fund #402

- Revenue authority increase of \$570,896
- Expenditure authority increase of \$539,932

ADDITIONAL INFORMATION: For additional information on this resolution, please contact Tania Wink, Chief Financial Administrative Officer at 253-305-1081 or Tania.wink@tacomaparks.com

2023-2024 Interfund Transfer - Budget Amendment Request

	Original Biennial Budget	2023 Original Budget	2023 Actual	2024 Original Budget	2024 Budget Request	Interfund Transfer	2023-24 Amended Budget
<u>Resources/Revenue</u>							
General Fund	105,100,034	51,532,833	51,364,392	53,567,201	52,996,305	(570,896)	104,529,138
Point Defiance Marina Complex Enterprise Fund	3,185,369	1,592,418	1,591,209	1,592,951	2,163,847	570,896	3,756,265
Meadow Park Golf Course Enterprise Fund	7,257,000	3,561,000	3,935,196	3,696,000	3,696,000	-	7,257,000
Zoological & Enviro Educ. Enterprise Fund	65,300,000	31,884,941	30,848,542	33,415,059	33,415,059		65,300,000
Total Resources/Revenue	180,842,403	88,571,192	87,739,339	92,271,211	92,271,211	-	180,842,403
<u>Uses/Expenses</u>							
General Fund	102,826,183	50,502,158	43,820,102	52,324,025	51,949,171	(539,942)	102,451,329
Point Defiance Marina Complex Enterprise Fund	3,381,411	1,686,605	1,851,693	1,694,806	2,069,660	539,942	3,756,265
Meadow Park Golf Course Enterprise Fund	7,060,959	3,466,813	2,837,262	3,594,145	3,594,145		7,060,958
Zoological & Enviro Educ. Enterprise Fund	65,300,000	32,377,925	32,149,710	32,922,076	32,922,076		65,300,001
Total Uses/Expenditures	178,568,553	88,033,501	80,658,767	90,535,052	90,535,052	-	178,568,553

Fund Balance Summary	General Fund	Marina Enterprise Fund	Meadow Park Enterprise Fund	ZEED Enterprise Fund
2022 Ending Fund Balance	2,012,325	714,824	894,244	8,038,047
Fund Balance as a % of Expenditures	6%	39%	33%	23%
2023 Ending Fund Balance	9,556,615	454,340	1,992,178	6,736,879
Fund Balance as a % of Expenditures	22%	25%	70%	21%
2024 Projected Ending Fund Balance	10,603,749	548,527	2,094,033	7,229,862
Fund Balance as a % of Expenditures	20%	27%	58%	22%

METROPOLITAN PARK DISTRICT OF TACOMA

RESOLUTION NO. RR81-24

AMENDMENT TO THE 2023-2024 BIENNIAL OPERATING BUDGET

WHEREAS, the 2023-2024 Biennial Budget for the Metropolitan Park District of Tacoma was adopted by Resolution No. RR105-22 on December 12, 2022; and

WHEREAS, from time to time there exists a need to revise and amend the budget in order to reflect changes in the operations of Metro Parks Tacoma and to continue to provide optimum service to our citizens and customers; and

WHEREAS, this action will result in an Interfund transfer of budget authority from the General Fund #101 to the Point Defiance Marina Complex Enterprise Fund #4 without changing the total adopted budget amount. This includes a transfer of revenue authority in the amount of \$570,896, and a transfer of expense authority to \$539,942 based on 2023 actual results and the projected 2024 year-end forecast; now, therefore, be it

RESOLVED by the Board of Park Commissioners of the Metropolitan Park District of Tacoma adopted and amends the funds of the District for the 2023-2024 Budgets as outlined in Exhibit A.

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

President

ATTEST:

Secretary

Clerk





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: December 2 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, which is an increase of 33.8% when compared to the 2023-2024 General Fund budgets.
- **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 the 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. With significant increases in both WCIA's reinsurance and member claim costs anticipated to continue for 2025, its Executive Committee approved to adopt an overall rate increase of 5% for 2025. For the District, this 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% increase, or \$5.5 million above the 2023-2024 levels.

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 an increase in 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.

Full-time Equivalent Positions

The District is seeking 49 new full-time equivalent (FTE) positions to address capacity shortages from 2021-2023 and handle growing workloads across multiple divisions. This personnel investment will affect both the General Fund and Enterprise Funds, impacting departments such as Parks and Recreation, Business Administration and Planning, the Office of the Executive Director, and Zoological and Environmental Education.

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

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

Fund Type	Fund Name	Sources - Revenue	Uses - Expenditures
General Fund			
101	General Fund	\$ 122,779,012	\$ 128,021,773
	Additions to/(Use of) Fund Balance		(5,242,761)
	Total General Fund	\$ 122,779,012	122,779,012
Enterprise Funds			
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	-	-
	Total Enterprise Funds	\$ 84,801,688	\$ 84,801,688
Total 2025-2026 Operating Budget		\$ 207,580,700	\$ 207,580,700
Total 2025-2026 Capital Budget		\$ 59,448,847	\$ 59,448,847
Debt Service Funds			
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
	Total Debt Service Funds	\$ 20,164,275	\$ 20,164,275
Internal Service Funds			
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	-
	Total Internal Service Funds	\$ 13,160,285	\$ 13,160,285
Total All Funds		\$ 300,354,107	\$ 300,354,107