



CITY OF  
**TUMWATER**

**TUMWATER METROPOLITAN PARK DISTRICT  
MEETING AGENDA**

**Online via Zoom and In Person at  
Tumwater City Hall, Council Chambers,  
555 Israel Rd. SW, Tumwater, WA 98501**

**Tuesday, November 19, 2024  
5:30 PM**

1. Call to Order
2. Roll Call
- [3.](#) Approval of Minutes: Tumwater Metropolitan Park District, October 17, 2023
- [4.](#) Selection of Officers of the Board (Executive Department)
- [5.](#) Interlocal Data Share Agreement with the State Auditor's Office (Finance Department)
- [6.](#) Audit Engagement Letter with the State Auditor's Office (Finance Department)
7. Public Hearing
  - [a.](#) Resolution No. TMPD 2024-001, Ad Valorem for Regular Property Taxes for the Fiscal Year 2025 (Finance Department)
  - [b.](#) Resolution No. TMPD 2024-002, 2025-2026 Biennial Budget Public Hearing and Adoption (Parks & Recreation Department)
8. Adjourn

**Hybrid Meeting Information**

The public are welcome to attend in person, by telephone or online via Zoom.

**Watch Online**

<http://www.zoom.com/join> and enter the Webinar ID 814 5787 6812 and Passcode 130285.

**Listen by Telephone**

Call (253) 215-8782, listen for the prompts and enter the Webinar ID 814 5787 6812 and Passcode 130285.

**Public Comment**

The public may submit comments by sending an email to [council@ci.tumwater.wa.us](mailto:council@ci.tumwater.wa.us), no later than 4:00 p.m. the day of the meeting. Comments are submitted directly to the Committee members and will not be read individually into the record of the meeting.

**Public and Written Comment for the Public Hearing**

Attend in person to give public comment at the public hearing or register by 5:15 p.m. the day of the meeting to provide public comment on the public hearing using the web-based meeting platform:

[https://us02web.zoom.us/webinar/register/WN\\_prOdGcF8QrOHTwLAatYQkA](https://us02web.zoom.us/webinar/register/WN_prOdGcF8QrOHTwLAatYQkA)

**Post Meeting**

Video of this meeting will be recorded and posted on our City Meeting page: <https://tumwater-wa.municodemeetings.com>.

**Accommodations**

The City of Tumwater takes pride in ensuring that people with disabilities are able to take part in, and benefit from, the range of public programs, services, and activities offered by the City. To request an accommodation or alternate format of communication, please contact the City's ADA Coordinator directly, call (360) 754-4129 or email [ADACoordinator@ci.tumwater.wa.us](mailto:ADACoordinator@ci.tumwater.wa.us). For vision or hearing impaired services, please contact the Washington State Relay Services at 7-1-1 or 1-(800)-833-6384.

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MINUTES OF HYBRID MEETING  
October 17, 2023 Page 1**

**CONVENE:** 6:00 p.m.

**PRESENT:** President Joan Cathey and Boardmembers Michael Althausser, Leatta Dahlhoff, Charlie Schneider, and Eileen Swarthout.

Excused: Boardmembers Peter Agabi and Angela Jefferson.

Staff: City Administrator Lisa Parks, City Attorney Karen Kirkpatrick, Finance Director Troy Niemeyer, Parks and Recreation Director Chuck Denney, Assistant Finance Director Shelly Carter, Communications Manager Ann Cook, and City Clerk Melody Valiant.

**APPROVAL OF  
MINUTES: OCTOBER  
18, 2022:**

**MOTION:** **Boardmember Althausser moved, seconded by Boardmember Dahlhoff, to approve the minutes of October 18, 2022 as published. A voice vote approved the motion unanimously.**

**SELECTION OF OFFICERS OF THE BOARD:** City Administrator Parks reported each year the Board is required to elect officers according to the bylaws adopted by Resolution No. 2019-001. By statute, the Finance Director is designated as the Treasurer of the Tumwater Metropolitan Park District (TMPD). The proposed action is for the election of the President and Vice President.

City Administrator Parks invited nominations for President of the Board.

*Boardmember Dahlhoff nominated Joan Cathey to serve as President of the TMPD. Boardmember Swarthout seconded the nomination.*

No other nominations were offered for the position of President.

**MOTION:** **Boardmember Dahlhoff moved, seconded by Boardmember Swarthout, to elect Joan Cathey to serve as President of the TMPD. A voice vote approved the motion unanimously.**

President Cathey invited nominations for Vice Chair of the TMPD.

*Boardmember Althausser nominated Eileen Swarthout to serve as Vice President of the TMPD.*

No other nominations were offered.

**MOTION:** **Boardmember Althausser moved, seconded by Boardmember Dahlhoff, to elect Eileen Swarthout to the position of Vice President of the TMPD. A voice vote approved the motion unanimously.**

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**RESOLUTION NO.  
TMPD 2023-002,  
SETTING TMPD  
REGULAR MEETING  
DATES:**

City Administrator Parks advised of the requirement for the Board to schedule its meetings in 2024. Staff proposes adoption of Resolution TMPD 2025-002 establishing the regular meeting as the third Tuesday in November with a starting time of 5:00 p.m. to afford adequate time for the Board to conduct its business and to avoid the need for a second meeting. Additionally, at the annual meeting of the Board, the Board is required to consider the adoption of a resolution that establishes the tax levy of the next fiscal year. The tax levy is based on valuation data presented to the City by the Thurston County Assessor’s Office. Often, the information is not available until later in October to afford time for staff to prepare the tax levy resolution for the Board’s consideration.

Boardmembers discussed potential work hour conflicts with a meeting time beginning at 5 p.m. and the potential of the November meeting conflicting with holiday travel of some Boardmembers during the Thanksgiving holiday. City Administrator Parks advised that a special meeting could be scheduled if conflicts occurred with the scheduled date or meeting time.

Boardmember Althausser suggested an alternative meeting time of 5:30 p.m.

**MOTION:**

**Boardmember Althausser moved, seconded by Boardmember Dahlhoff, to approve the recommended change in meeting time as recommended by Boardmember Althausser and the change in date to reflect the third November in 2024 as proposed by staff. A voice vote approved the motion unanimously.**

**TMPD  
ACCOMPLISHMENTS  
AND PENDING  
PROJECTS UPDATE:**

Director Denney reviewed accomplishments by the TMPD in 2023 and projects projected for completion by the end of 2024.

The TMPD presented a specific project proposal to the voters based on feedback from the community. Voters approved increasing taxes for the next 20 years enabling the TMPD to develop a budget and a list of projects.

Staff continues to work through the project list including addressing deferred maintenance and parks for the first five years. Work on parks and playground maintenance and safety continues to be an important factor. The proposal included the addition of four new neighborhood parks with playgrounds and some with restrooms, invest in the Deschutes Valley Trail combined with state and other local funds to complete the trail system by 2027, invest both in community and art programs, offer new recreation programs in the City and within the historical properties in the Tumwater Historic District, create a community gardens, add staffing in parks maintenance and recreation, and construct a community center containing meeting and event space, senior services programming, indoor sports courts, and include land for a future public swimming pool.

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Accomplishments in 2023 include funding for two parks maintenance employees focusing on irrigation and landscaping, funding for a recreation position to work on new programs special events, and sponsorships, completion of restrooms at Tumwater Hill Park and Barclift Park, arts programming, completion of Kindred Park, completion of the Trails End Park design, completion of many maintenance projects, initiation of work to begin designing the community center, and working on community gardens.

Arts programming include adding an arts program or an arts element to every special event hosted by the City. The department is working on draft bylaws for an Arts Commission scheduled to commence sometime during summer 2024.

The Kindred Park project began approximately seven years ago working with the developer and then a subsequent developer to purchase property for a City neighborhood park to serve that area of the City. The City completed the park this year at a cost of approximately \$1.34 million for a 2.5-acre neighborhood park.

In 2023, the department completed master planning with the Trails End neighborhood park in conjunction with members of the Parks and Recreation Commission. Several neighborhood meetings were conducted. The outcome was positive with many neighbors attending to discuss the park's design and desired amenities. The master plan design is a typical neighborhood park. The park is large at 10 acres and would include a play toy, restrooms, picnic shelters, basketball and sports courts, a pickleball court, a young children's pump track, and a mile of trails. The master plan design cost \$30,000. The initial budget in the TMPD in 2017 identified a cost for the Trails End Park of \$900,000. The proposed master design is anticipated to cost \$4 million in current dollars. Staff is exploring funding options such as changing the design to less development, phasing the park, which would increase the cost, or combining the park with another park project and bonding the costs through the TMPD. Staff plans to explore funding options with the General Government Committee for a recommendation to the City Council.

Deferred maintenance included the installation of speed humps in the parking lots at Pioneer Park and Historical Park, replacement of park lights with LED lights, repairs to the gazebo at Historical Park that has been delayed due to permitting issues because of the proximity of the structure to the river, installation of water lines to baseball fields at Pioneer Park, and a plan to extend water lines to the picnic shelter and install drinking fountains.

The department continues its work on finalizing a contract with Barker

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Rinker Seacat Architecture, the company selected to complete the community center design. The company has previously worked with the City completing the Public Facilities District project proposal of a community center and more recently with both the City and the City of Olympia on the regional aquatic study. The contract will be forwarded to the General Government Committee for its recommendation to the Council in November. The design process will be a committee-driven process with President Cathey serving on the committee representing the Council along with members of the Parks and Recreation Commission, a representative from the Tumwater School District, representative from City Senior Services at the Old Town Center, and several community members in addition to staff members.

Initially, voters were informed that the tax levy would increase from 45 to 75 cents to fund the community center. The Board may need to meet more often next year to discuss financing for the community center. The initial budget of the TMPD included an allocation of \$12 million for the community center, which likely will be insufficient to fund the new facility. Director Denney said he and Finance Director Niemeyer are meeting after the City receives data on property tax from the Thurston County Assessor's Office to fine tune the estimate and discuss options for funding the facility.

The community garden project at the church has been successful. The department invested \$13,000 in the project. The church successfully constructed several garden spaces. The church produced 253 pounds of food this year and donated the food to the Thurston County Food Bank. The church is adding 10 raised beds and installing an orchard of apple trees.

This year, the department is acquiring two new park vehicles for park staff hired in 2021. However, because of supply chain issues and other priorities in the City, the department lacked trucks for the two new positions. The trucks have been ordered. Staff is completing Historical Park lighting replacement as part of deferred maintenance as the parking lights on the historic poles have not worked for many years. The lights will be repaired. Staff is working on trails repairs at the Tumwater Hill Neighborhood Park, finalizing the gazebo repairs, installing roofs on the dugouts at the baseball fields at Pioneer Park, and replacement of the storm system at Pioneer Park as the storm drain along the center of the parking lot has failed from scouring from floods. Staff is seeking a neighborhood park site near Black Hills high school and is hoping to acquire parkland should an opportunity arise. Funds are available for Historic District improvements of approximately \$200,000 for either park or historic home improvements. Staff is working on the community center design and the community garden program. The department has been contacted about adding a community garden under the power lines off Capitol Boulevard if there is interest within the community to operate

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the gardens.

The biennium budget for TMPD is approximately \$7 million with a beginning fund balance of \$3,178,830 with expenditures projected of \$2.5 million for the biennium for staff and intergovernmental services TMPD receives from other City departments.

Boardmember Dahlhoff asked whether during the design of parks, the discussions include ways to accommodate those with neurodivergent issues or accessibility for all ages, as well as providing sensory spaces. She cited a Tumwater business that has contracted with the City of Lacey. Lacey’s events and parks provide spaces for those who are neurodivergent or become overwhelmed but still want to be with their families. She asked whether those issues are addressed during conversations surrounding park design. Director Denney affirmed park design conversations include discussions on different levels of ability but much is dependent upon the size of the space. The Trails End park design includes space for different levels of ability. Some spaces, such as the Kindred Park are more difficulty to include because of the lack of space. Design discussions also include both diversity and accessibility in terms of real accessibility in parks. As the City moves forward in replacing play structures, staff will examine what true accessibility consists of in parks.

President Cathey thanked Director Denney for the presentation and accomplishments. Director Denney thanked staff for their efforts to complete many projects.

**PUBLIC HEARING:**

**RESOLUTION NO.  
TMPD 2023-001, AD  
VALOREM FOR  
REGULAR  
PROPERTY TAXES  
FOR THE  
FISCAL YEAR 2024:**

Assistant Director Carter presented the resolution for the 2024 property tax levy for the TMPD. The TMPD is required each year to approve a resolution by November 30. Thurston County provides reassessed values on all existing properties, new construction, and any annexations. The estimates are used to compute the annual property tax levy amount. Based on the list of accomplishments and future accomplishments, property tax serves as an important revenue source to support those projects. The TMPD is allowed by law to increase the levy each year either by 1% or by the Implicit Price Deflator (IPD), whichever is less. Typically, the IPD is higher. This year the IPD is 3.67%. The proposed resolution sets the amount of the property levy as the amount provided by Thurston County with an additional 1% over the 2023 levy.

The proposed estimate for the property tax levy totals \$2 million with the 1% increase equating to an additional \$18,763 above last year’s levy. New construction estimated value in 2023 is \$227,082.000 providing an additional \$72,045 of property tax revenue in 2024. No annexations were added last year. Last year, the assessed property value was lower

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than the previous year resulting in no additional property tax in 2023. The combined 2024 property tax levy including the 1% increase and additional taxes from new construction is used to calculate the indirect tax rate per \$1,000 of assessed property value, estimated at 33 cents for 2024. The resolution is necessary to establish and certify the request for the 2024 property tax levy as outlined. The statute requires TMPD to present the resolution at a public hearing. Staff requests that the resolution for the property tax levy be adopted following the public hearing to certify the levy with the county by the November 30, 2023 deadline. Assistant Director Carter invited questions.

Boardmember Althauser questioned whether the 1.02% increase in assessed value is reflected as 1% because of the cap the state imposes. Assistant Director Carter explained that the 1.02% is reflective of the change between the 2023 assessed and 2024 assessed value. The 1% represents an increase over last year's levy. Boardmember Althauser commented that the City and the District have contended with the issue with property tax each year because of the 1% limit. Although assessed value is 1.02%, the gap each year compounds and leads to challenging financial issues. Assistant Director Carter said if the District had a higher level that could be levied but is limited because of the 1%, the District could bank the extra amount. The District has had a cap of 45 cents per \$1,000 of assessed value for the first five years that will end in 2024 and increase to 75 cents. Because of assessed values, the District's indirect tax rate is only 33 cents.

President Cathey opened the public hearing at 6:42 p.m. With there being no public testimony, President Cathey closed the public hearing at 6:42 p.m.

**MOTION**

**Boardmember Althauser moved, seconded by Boardmember Dahlhoff, to Adopt Resolution No. TMPD 2023-001, a resolution relating to tax revenue of the TMPD fixing the regular property tax levy for the TMPD, for the fiscal year ending December 31, 2024. A voice vote approved the motion unanimously.**

**ADJOURNMENT:**

**With there being no further business, President Cathey adjourned the meeting at 6:44 p.m.**

Prepared by Valerie L. Gow, Recording Secretary/President  
Puget Sound Meeting Services, psmsoly@earthlink.net



TO: Tumwater Metropolitan Park District  
FROM: Lisa Parks, City Administrator  
DATE: November 19, 2024  
SUBJECT: Selection of Officers of the Board

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1) Recommended Action:

Select a President and Vice President of the Tumwater Metropolitan Park District Board.

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2) Background:

The Tumwater Metropolitan Park District Resolution No. 2019-001 adopts By-Laws, including Section 4.2 Election, Qualifications and Terms of Office, which requires a President and Vice President be elected by the TMPD Board from among its members. Pursuant to RCW 35.61.180, the TMPD Board designates the City of Tumwater Finance Director to serve as the TMPD's Treasurer. Except for the Treasurer, the officers shall be elected by the TMPD Board at the first regular meeting each year, for a one-year term, and each officer shall hold the office until his or her successor is elected. Officers may, at the discretion of the TMPD Board, hold their respective offices for successive terms.

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3) Policy Support:

Strategic Priorities and Goals 2021 – 2026:  
Build a Community Recognized for Quality, Compassion and Humanity

- Implement Metropolitan Park District

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4) Alternatives:

None.

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5) Fiscal Notes:

There is no cost associated with the selection of Officers of the Tumwater Metropolitan Park District Board.

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6) Attachments:

A. Resolution No. TMPD 2019-001

**RESOLUTION NO. TMPD 2019-001**

**A RESOLUTION** of the Tumwater Metropolitan Park District adopting Bylaws.

**WHEREAS**, on November 27, 2018, Thurston County certified voter approval of the Tumwater Metropolitan Park District (the "TMPD"), a district with boundaries coterminous with the boundaries of the City of Tumwater, with the Tumwater City Council serving as the ex officio board of park commissioners (the "TMPD Board"); and

**WHEREAS**, the TMPD is a metropolitan park district authorized under Chapter 35.61 RCW with statutory powers to acquire, maintain, operate and improve parks, trails, recreational facilities, and programs; and

**WHEREAS**, at this first meeting of the TMPD, the TMPD Board wishes to adopt Bylaws outlining its purposes and setting forth its structure and governance;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE TUMWATER METROPOLITAN PARK DISTRICT:**

**Section 1. Adoption of Bylaws.** The Bylaws of the Tumwater Metropolitan Park District in the form attached hereto as Exhibit A are hereby approved and adopted.


**Section 2. Ratification.** Any act consistent with the authority and prior to the effective date of this Resolution is hereby ratified and affirmed.

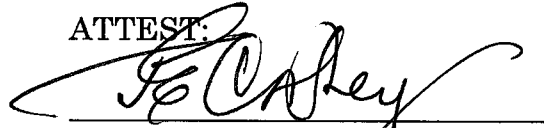
**Section 3. Severability.** The provisions of this Resolution are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this Resolution or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of the Resolution, or the validity of its application to other persons or circumstances.

**Section 4. Effective Date.** This Resolution shall become effective immediately upon adoption and signature as provided by law.

RESOLVED this 1 day of October, 2019.

TUMWATER METROPOLITAN PARK DISTRICT BOARD

  
\_\_\_\_\_  
President

ATTEST:  
  
\_\_\_\_\_  
Vice President/Clerk

**BYLAWS OF THE  
TUMWATER METROPOLITAN PARK DISTRICT**

**ARTICLE I  
NAME**

**Section 1.1 Name.** The name of the district shall be the "Tumwater Metropolitan Park District" and hereafter may also be referred to as the District or the TMPD.

**ARTICLE II  
NATURE AND PURPOSE**

**Section 2.1 Nature of the District.** Voters approved formation of the Tumwater Metropolitan Park District with boundaries coterminous with the City of Tumwater. The TMPD is a municipal corporation organized under Chapter 35.61 RCW. Pursuant to RCW 35.61.040, its creation is effective immediately upon certification of the election results, which occurred on November 27, 2018.

**Section 2.2 Purpose.** The purpose of the TMPD is to acquire, construct, maintain, operate, and improve parks and recreation facilities and to supplement, not replace, existing City of Tumwater parks and recreation funding.

**ARTICLE III  
MEMBERSHIP AND BOARD POWERS**

**Section 3.1 Membership.** Each member of the City of Tumwater Council shall be an ex officio member of the Tumwater Metropolitan Board of Park Commissioners, hereafter referred to as the TMPD Board.

**Section 3.2 Board Powers.** All powers of the TMPD shall be exercised by and at the direction of the TMPD Board. The powers of the Board shall include any powers authorized by law, including but not limited to, the following:

a. To establish and implement the policies and programs of the TMPD, and the procedures for the management and administration of the TMPD's affairs by the TMPD Board or through contract, as provided by law;

b. To borrow money and incur indebtedness in accordance with law.

## ARTICLE IV TMPD BOARD

**Section 4.1 Officers Designated.** The officer of the TMPD Board shall be a President, Vice President and Treasurer. The Vice President shall also serve as the Clerk of the TMPD Board. No person may simultaneously hold more than one office. In addition to the powers and duties specified below, the officers shall have such power and perform such duties as the TMPD Board may prescribe.

**Section 4.2 Election, Qualifications and Terms of Office.** The President and Vice President shall be elected by the TMPD Board from among its members. Pursuant to RCW 35.61.180, the TMPD Board designates the City of Tumwater Finance Director to serve as the TMPD's Treasurer. Except for the Treasurer, the officers shall be elected by the TMPD Board at the first regular meeting each year, for a one year term, and each officer shall hold the office until his or her successor is elected. The first officers of the TMPD Board shall be elected by the TMPD at its first meeting. Officers may, at the discretion of the TMPD Board, hold their respective offices for successive terms. A Board member may be removed from service on the TMPD Board only when removed from his or her office as a councilmember. Any vacancy shall be filled automatically by the appointment or election of a new city councilmember.

**Section 4.3 Powers and Duties.** The officers of the TMPD Board shall have the following duties:

a. **President.** The President shall serve as the ceremonial head of the TMPD and shall preside over all TMPD Board meetings. The President shall, subject to the control of the TMPD Board, exercise general supervision, direction, and control of the business and affairs of the TMPD. On matters decided by the TMPD, unless otherwise required under the Interlocal Agreement with the City of Tumwater, the signature of the President alone is sufficient to bind the TMPD. The President of the TMPD Board, along with the Tumwater City Clerk, shall be the TMPD's registered agents for purposes of service of process.

b. **Vice President.** The Vice President shall serve in the absence of the President as ceremonial head of the TMPD and shall preside over TMPD Board meetings in the President's absence and shall otherwise execute the President's powers and duties. The Vice President is also the Clerk of the TMPD Board.

c. **Treasurer.** The Treasurer shall receive and faithfully keep all funds of the TMPD and deposit the same in such bank or banks as may be designated by the TMPD Board. The Treasurer shall also discharge such other duties as may be prescribed by the TMPD Board.

**Section 4.4 Conflict of Interest.** TMPD Board members shall comply in all respects with the conflict of interest guidelines and prohibitions of Chapter 42.23 RCW.

## ARTICLE V COMMITTEES

**Section 5.1 Committees.** The TMPD Board, consistent with these Bylaws and Chapter 35.61 RCW, may from time to time designate advisory committees consisting of at least two members from either among its members or from outside its membership.

## ARTICLE VI MEETINGS

**Section 6.1 Regular TMPD Board Meetings.** Regular TMPD Board meetings shall be scheduled by the TMPD Board through resolution. At any regular meeting of the TMPD Board, any business may be transacted and the TMPD Board may exercise all of its powers.

**Section 6.2 Special TMPD Board Meetings.** Special meetings of the TMPD Board may be held at any place and at any time whenever called by the President or by a majority of the members of the TMPD Board.

**Section 6.3 Notice of TMPD Board Meetings.** Notice of meetings shall be given in a manner consistent with the Open Public Meetings Act, Chapter 42.30 of the Revised Code of Washington, as supplemented or amended. In addition, the TMPD shall provide reasonable notice of meetings to any individual specifically requesting such notice in writing.

**Section 6.4 Waiver of Notice.** Notice as provided in Section 6.3 hereof may be dispensed with as to any member of the TMPD Board who, at or prior to the time the meeting convenes, files with the TMPD Board a written waiver of notice or who is actually present at the meeting at the time it convenes. Such notice may also be dispensed with as to special meetings called to address an emergency involving injury or damage to persons or property or the likelihood of such injury or damage, where time requirements of such notice would make notice impractical and increase the likelihood or severity of such injury or damage. Notice concerning proposed amendments to Bylaws, and votes on such amendments, may not be waived.

**Section 6.5 Parliamentary Procedure.** *Robert's Rules of Order* shall be final authority on all questions of procedure and parliamentary law not otherwise provided by statute or these Bylaws; Provided, that the concurrence of four (4)

members, such rules may be waived or modified. Provided further, that failure to follow said rules will not in itself constitute sufficient grounds for invalidating any TMPD Board action. Where consistent with the statute, the rules and procedures of the City of Tumwater City Council will govern the procedures of the TMPD Board.

**Section 6.6 Public Comment.** Opportunity for public comment at TMPD Board meetings shall be required when the TMPD Board considers adoption of its plan and imposition of any tax, charge, or fee. The TMPD Board from time to time may, in its sole discretion, permit public comment regarding additional topics.

**Section 6.7 Public Hearings.** A public hearing will be held: (1) whenever required by law; (2) whenever required by contract with the City of Tumwater; and (3) as desired by the TMPD Board.

**Section 6.8 Proxies Prohibited.** Votes may be cast at TMPD Board meetings only by members of the TMPD Board in attendance at the meeting either in person or by electronic means. Voting by proxy is prohibited.

## ARTICLE VII AMENDMENTS TO BYLAWS

**Section 7.1 Proposals to Amend Bylaws.** Any TMPD Board member may introduce a proposed amendment to the Bylaws (which may consist of new Bylaws) at any regular meeting, or at any special meeting for which 14 days' advance notice has been given.

**Section 7.2 TMPD Board Consideration of Proposed Amendments.** If notice of a proposed amendment to the Bylaws, and information including the text of the proposed amendment, is provided to members of the TMPD Board 14 days prior to any regular or special Board meeting, then the Board may vote on the proposed amendment at the same meeting as the one at which the amendment is introduced. If such notice and information is not so provided, the TMPD Board may not vote on the proposed amendment until the next regular TMPD Board meeting, or special meeting of which 14 days' advance notice has been given and information is provided to the TMPD Board members. Changes to the proposed amendment that are within the scope of the original amendment will be permitted at the meeting at which the vote is taken.

**Section 7.3 TMPD Board Approval of Amendments to Bylaws.** Resolutions of the TMPD approving amendments to the Bylaws by affirmative vote of a majority of the TMPD Board membership may be implemented at such time as selected by the TMPD in the Resolution without further action. Copies of all

amendments to the Bylaws shall be filed with the City of Tumwater City Clerk as a public record.

## ARTICLE VIII ADMINISTRATIVE PROVISIONS

**Section 8.1 Books and Records.** The TMPD shall keep current and complete books and records of account and shall keep minutes of the proceedings of the TMPD Board.

**Section 8.2 Principal Office.** The principal office and mailing address of the Tumwater Metropolitan Park District shall be the same as the City of Tumwater City Hall, 555 Israel Road SW, Tumwater, WA 98501.

**Section 8.3 Fiscal Year.** The Fiscal Year of the TMPD shall begin January 1 and end December 31 of each year, except the first fiscal year which shall run from the date of formation to December 31, 2019.

**Section 8.4 Policies and Rules Applicable to the TMPD and TMPD Board Members.** Except as specifically required by Chapter 35.61 RCW or other state laws pertaining to metropolitan park districts, the TMPD Board adopts as its polices, City of Tumwater administrative policies including, City Council Rules and Procedures, Personnel Policy, Comprehensive Financial Policies, and Contracting and Purchasing Policies.

**Section 8.5 Competitive Bidding.** The TMPD Board waives the competitive bidding requirements of RCW 35.61.135 pursuant to RCW 39.04.280 if an exemption contained within RCW 39.04.280 applies to the purchase or public work.

## ARTICLE IX BUDGET

**Section 9.1 Budget.** The budget shall be adopted by resolution.



## ARTICLE X LIMITATIONS ON LIABILITY

**Section 10.1 Mandatory Disclaimers.** A disclaimer in substantially the following form shall be printed or stamped on all contracts, bonds and other documents that evidence or create any obligation which, by its terms, is not payable from a special or limited source of funds:

The Tumwater Metropolitan Park District is a metropolitan park district established pursuant to Chapter 35.61 of the Revised Code of Washington. All debts, liabilities and other obligations incurred by the District shall be satisfied exclusively from the revenues, assets and properties of the District. No creditor, claimant or other person shall have any right of action against or recourse to the City of Tumwater, the State of Washington, or any other political subdivision of the State of Washington on account of or with respect to any debts, liabilities or other obligations of the District, or otherwise on account of or with respect to any acts or omissions of the District or its officers, employees or agents.

## ARTICLE XI INDEMNIFICATION

**Section 11.1 Indemnification.** To the extent permitted by law, the TMPD shall protect, defend, hold harmless and indemnify any director, officer, employee or agent of the TMPD who is a party or threatened to be made a party to a proceeding by reason related to that person's conduct as a director, officer, employee or agent of the TMPD, against judgments, fines, penalties, settlements and reasonable expenses (including reasonable attorneys' fees) incurred by him or her in connection with such proceedings, if such person acting in good faith reasonably believed his or her conduct to be in the TMPD's best interests and if, in the case of any criminal proceedings, he or she had no reasonable cause to believe that his or her conduct was unlawful. The indemnification and protection provided herein shall not be deemed exclusive of any other rights to which a person may be entitled as a matter of law, by City ordinance, or by contract or by vote of the TMPD Board. The TMPD Board shall purchase and maintain appropriate insurance to cover such risk of liability.

**ARTICLE XII  
DISSOLUTION**

Section 12.1 Dissolution. The TMPD shall exist until dissolved in accordance with the requirements of RCW 35.61.310 or other applicable law.

**ARTICLE XIII  
APPROVAL OF BYLAWS**

**ADOPTED** by the Tumwater Metropolitan Park District Board of Park Commissioners by Resolution No. TMPD 2019-001 on October 1, 2019.

TUMWATER METROPOLITAN PARK DISTRICT

  
\_\_\_\_\_  
TMPD President

TO: Tumwater Metropolitan Park District  
FROM: Shelly Carter, Assistant Finance Director  
DATE: November 19, 2024  
SUBJECT: Interlocal Data Share Agreement with the State Auditor's Office

---

1) Recommended Action:

Authorize the Board Chair to sign the Data Share Agreement with the State Auditor's Office (SAO) for the audit of fiscal year 2023.

---

2) Background:

The Tumwater Metropolitan Park District receives regular audits from the State Auditor's Office (SAO). State law requires SAO to enter into Data Share Agreements with the entities it audits. The agreement outlines how SAO will protect the City's data during an audit.

---

3) Policy Support:

Refine and sustain a great organization.

---

4) Alternatives:

- Do not authorize the Chair to sign the letter. However, the audit is required by state and federal law and sharing data is necessary.
- 

5) Fiscal Notes:

There is no cost for this agreement.

---

6) Attachments:

- A. Interlocal Data Share Agreement for Tumwater Metropolitan Park District with the State Auditor's Office.

INTERAGENCY DATA SHARING AGREEMENT

Between

Tumwater Metropolitan Park District

And the Office of the Washington State Auditor

This Interagency Data Sharing Agreement (DSA) is entered into by and between Tumwater Metropolitan Park District hereinafter referred to as "Agency", and the Office of the Washington State Auditor, hereinafter referred to as "SAO", pursuant to the authority granted by Chapter 39.34 RCW and 43.09 RCW.

Agency

Agency Name: Tumwater Metropolitan Park District
Contact Name: Shelly Carter
Title: Assistant Finance Director
Address: 555 Israel Rd SW Tumwater, WA 98512
Phone: (360) 252-5432
E-mail: scarter@ci.tumwater.wa.us

SAO

Agency Name: Washington State Auditor's Office
Contact Name: Lisa Carrell
Title: Program Manager
Address: 3200 Sunset Way SE Olympia, WA 98501
Phone: (564) 999-0882
E-mail: carrell@sao.wa.gov

The SAO and Agency agree that they will have the right, at any time with reasonable notice, to monitor, audit, and review activities and methods in implementing this Agreement in order to assure compliance.

1. PURPOSE OF THE DSA

The purpose of the DSA is to provide the requirements and authorization for the Agency to exchange confidential information with SAO and SAO to share confidential information with the Agency. This agreement is entered into between Agency and SAO to ensure compliance with legal requirements and Executive Directives (Executive Order 16-01, RCW 42.56, and OCIO policy 141, OCIO standard 141.10) in the handling of information considered confidential.

2. DEFINITIONS

"Agreement" means this Interagency Data Sharing Agreement, including all documents attached or incorporated by reference.

“Data Access” refers to rights granted to SAO employees to directly connect to Agency systems, networks and/ or applications combined with required information needed to implement these rights.

“Data Transmission” refers to the methods and technologies to be used to move a copy of the data between systems, networks and/ or employee workstations.

“Data Storage” refers to the place data is in when at rest. Data can be stored on removable or portable media devices such as a USB drive or SAO managed systems or OCIO/ State approved services.

“Data Encryption” refers to enciphering data with a NIST-approved algorithm or cryptographic module using a NIST-approved key length. Encryption must be applied in such a way that it renders data unusable to anyone but the authorized users.

“Personal Information” means information defined in RCW 42.56.590(10).

The State classifies data into categories based on the sensitivity of the data pursuant to the Security policy and standards promulgated by the Office of the state of Washington Chief Information Officer. The Data that is the subject of this DSA is classified as indicated below:

Category 1 – Public Information Public information is information that can be or currently is released to the public. It does not need protection from unauthorized disclosure, but does need integrity and availability protection controls.

Category 2 – Sensitive Information Sensitive information may not be specifically protected from disclosure by law and is for official use only. Sensitive information is generally not released to the public unless specifically requested.

Category 3 – Confidential Information Confidential information is information that is specifically protected from disclosure by law. It may include but is not limited to: a. Personal Information about individuals, regardless of how that information is obtained; b. Information concerning employee personnel records; c. Information regarding IT infrastructure and security of computer and telecommunications systems;

Category 4 – Confidential Information Requiring Special Handling Confidential information requiring special handling is information that is specifically protected from disclosure by law and for which: a. Especially strict handling requirements are dictated, such as by statutes, regulations, or agreements; b. Serious consequences could arise from unauthorized disclosure, such as threats to health and safety, or legal sanctions.

### 3. PERIOD OF AGREEMENT

This agreement shall begin on January 1, 2025, or date of execution, whichever is later, and end on December 31, 2028, unless terminated sooner or extended as provided herein.

### 4. JUSTIFICATION FOR DATA SHARING

SAO is the auditor of all public accounts in Washington State. SAO's authority is broad and includes both explicit and implicit powers to review records, including confidential records, during the course of an audit or investigation.

5. DESCRIPTION OF DATA TO BE SHARED

The data to be shared includes information and data related to audit results, financial activity, operation and compliance with contractual, state and federal programs, security of computer systems, performance and accountability for agency programs as applicable to the audit(s) performed. Specific data requests will be limited to information needed for SAO audits, investigations and related statutory authorities as identified through auditor requests.

6. DATA TRANSMISSION

Transmission of data between Agency and SAO will use a secure method that is commensurate to the sensitivity of the data being transmitted.

7. DATA STORAGE AND HANDLING REQUIREMENTS

Agency and SAO will notify each other if they are providing confidential data. All confidential data provided by Agency will be stored with access limited to the least number of SAO staff needed to complete the purpose of the DSA.

8. INTENDED USE OF DATA

The Office of the Washington State Auditor will utilize this data in support of their audits, investigations, and related statutory responsibilities as described in RCW 43.09 and 42.40.

9. CONSTRAINTS ON USE OF DATA

The Office of the Washington State Auditor agrees to strictly limit use of information obtained under this Agreement to the purpose of carrying out our audits, investigations and related statutory responsibilities as described in RCW 43.09 and 42.40.

10. SECURITY OF DATA

SAO shall take due care and take reasonable precautions to protect Agency's data from unauthorized physical and electronic access. SAO complies with the requirements of the OCIO 141.10 policies and standards for data security and access controls to ensure the confidentiality, and integrity of all data shared.

11. NON-DISCLOSURE OF DATA

SAO staff shall not disclose, in whole or in part, the confidential data provided by Agency to any individual or agency, unless this Agreement specifically authorizes the disclosure. Confidential data may be disclosed only to persons and entities that have the need to use the data to achieve the stated purposes of this Agreement. In the event of a public disclosure request for the Agency's Confidential data, SAO will notify the Agency

- a. SAO shall not access or use the data for any commercial or personal purpose.
- b. Any exceptions to these limitations must be approved in writing by Agency.
- c. The SAO shall ensure that all staff with access to the data described in this Agreement are aware of the use and disclosure requirements of this Agreement and will advise new staff of the provisions of this Agreement.

Agency staff shall not disclose, in whole or in part, the confidential data provided by SAO to any individual or agency, unless this Agreement specifically authorizes the disclosure. Confidential data may be disclosed only to persons and entities that have the need to use the data to achieve the stated purposes of this Agreement. In the event of a public disclosure request for the SAO's data, Agency will notify the SAO

- a. Agency shall not access or use the data for any commercial or personal purpose.
- b. Any exceptions to these limitations must be approved in writing by SAO.
- c. The Agency shall ensure that all staff with access to the data described in this Agreement are aware of the use and disclosure requirements of this Agreement and will advise new staff of the provisions of this Agreement.

## 12. DATA DISPOSAL

Upon request by the SAO or Agency, or at the end of the DSA term, or when no longer needed, Confidential Information/Data must be returned or destroyed, except as required to be maintained for compliance or accounting purposes.

## 13. INCIDENT NOTIFICATION AND RESPONSE

The compromise of Confidential Information or reasonable belief that confidential information has been acquired and/or accessed by an unauthorized person that may be a breach that requires timely notice to affected individuals under RCW 42.56.590 or any other applicable breach notification law or rule must be reported to the [Agency contact].

If the Receiving Party does not have full details about the incident, it will report what information it has and provide full details within 15 business days of discovery. To the extent possible, these initial reports must include at least: A. The nature of the unauthorized use or disclosure, including a brief description of what happened, the date of the event(s), and the date of discovery; B. A description of the types of information involved; C. The investigative and remedial actions the Receiving Party or its Subcontractor took or will take to prevent and mitigate harmful effects and protect against recurrence; D. Any details necessary for a determination of whether the incident is a breach that requires notification under RCW 42.56.590, or any other applicable breach notification law or rule. E. Any other information SAO or Agency reasonably requests.

## 14. OVERSIGHT

The SAO and Agency agree that they will have the right, at any time with reasonable notice, to monitor, audit, and review activities and methods in implementing this Agreement in order to assure compliance.

## 15. TERMINATION

Either party may terminate this Agreement with 30 days written notice to the other party's Agency Contact named on Page 1. However, once data is accessed by the SAO or Agency, this Agreement is binding as to the confidentiality, use of the data, and disposition of all data received as a result of access, unless otherwise amended by the mutual agreement of both parties.

## 16. AWARENESS AND TRAINING

SAO and the agency shall ensure that all staff with access to the data shared through this Agreement are aware of the use and disclosure requirements of OCIO 141.10 and RCW

42.56.590. SAO will comply with all state requirements and training regarding handling, storage and transmission of confidential data.

17. DISPUTE RESOLUTION

In the event that a dispute arises under this Agreement, a Dispute Board shall determine resolution in the following manner. Each party to this Agreement shall appoint one member to the Dispute Board. The members so appointed shall jointly appoint an additional member to the Dispute Board. The Dispute Board shall review facts, contract terms, and applicable statutes and rules and make a determination of the dispute.

18. GOVERNANCE

- a. The provisions of this Interagency Data Sharing Agreement are severable. If any provision of this Agreement is held invalid by any court that invalidity shall not affect the other provisions of this Interagency Data Sharing Agreement and the invalid provision shall be considered modified to conform to the existing law.
- b. In the event of a lawsuit involving this Interagency Data Sharing Agreement, venue shall be proper only in Thurston County, Washington.

19. SIGNATURES

The signatures below indicate agreement between the parties.

Agency

Office of the Washington State Auditor

\_\_\_\_\_

Lisa Carrell                      7/12/24

Signature                                      Date

Signature                                      Date

Title: \_\_\_\_\_

Title: Program Manager



TO: Tumwater Metropolitan Park District  
FROM: Shelly Carter, Assistant Finance Director  
DATE: November 19, 2024  
SUBJECT: Audit Engagement Letter with the State Auditor's Office

---

1) Recommended Action:

Make a motion to approve the Board Chair and Assistant Finance Director to sign the Engagement Letter with the State Auditor's Office (SAO) for the audit of fiscal years 2022 and 2023, as has already been done for the purpose of starting the audit on time.

---

2) Background:

The Tumwater Metropolitan Park District (TMPD) receives regular audits from the SAO. The letter defines the scope of the audit, responsibilities, data security, and estimated costs related to the audit. The letter also specifies the timeline of the audit and related deliverables.

---

3) Policy Support:

Refine and sustain a great organization.

---

4) Alternatives:

- Do not authorize the Chair and Assistant Administrator to sign the letter. However, the audit is required by state and federal law and the engagement letter is necessary.
- 

5) Fiscal Notes:

There is no cost for this engagement letter. The costs for the audit are estimated in the letter and will be based on the amount of work they need to do.

---

6) Attachments:

- A. Audit Engagement Letter



**Office of the Washington State Auditor  
Pat McCarthy**

September 30, 2024

Board of Commissioners  
Tumwater Metropolitan Park District  
555 Israel Rd SW  
Tumwater, WA 98512

We are pleased to confirm the audit to be performed by the Office of the Washington State Auditor, in accordance with the provisions of Chapter 43.09 RCW, for the Tumwater Metropolitan Park District. This letter confirms the nature and limitations of the audit, as well as responsibilities of the parties and other engagement terms.

**Office of the Washington State Auditor Responsibilities**

**Accountability Audit**

We will perform an accountability audit of compliance with applicable state laws, regulations, and policies, and of controls over the safeguarding of public resources for the fiscal years ended December 31, 2022 and December 31, 2023. The audit will be conducted in accordance with provisions of RCW 43.09.260 and the Office's audit policies, which include policies specific to these types of audits and general audit policies. Our general audit policies apply to all our engagements and incorporate the requirements of *Government Auditing Standards*, as applicable, on topics such as communications with auditees, independence, audit evidence and documentation, and reporting.

An accountability audit involves performing procedures to obtain audit evidence about compliance and controls in areas selected for audit. In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. The areas examined and procedures selected depend on the auditor's judgment, including the assessment of the risks of fraud, loss, abuse, or noncompliance.

Upon completion of our audit, we will issue a written report describing the overall results and conclusions for the areas we examined.

**Data Security**

Our Office is committed to appropriately safeguarding the information we obtain during the course of the audit. We have entered into a data sharing agreement with the District to ensure compliance with legal requirements and Executive Directives (Executive Order 16-01, RCW 42.56 and OCIO Standard 141.10) in the handling of information considered confidential.

**Reporting levels for audit issues**

Issues identified through the auditing process will be communicated as follows. Failure to appropriately address audit issues may result in escalated reporting levels.

- **Findings** formally address issues in an audit report. Findings report significant results of the audit, such as significant deficiencies and material weaknesses in internal controls; misappropriation; and material abuse or non-compliance with laws, regulations, contracts or grant agreements. You will be given the opportunity to respond to a finding, and this response, or a synopsis of it, will be published in the audit report.
- **Management letters** communicate control deficiencies, non-compliance, misappropriation, abuse, or errors with a less-than-material effect on audit objectives. Management letters are referenced, but not included, in the audit report.
- **Exit items** address control deficiencies, non-compliance, abuse, or errors that have an insignificant effect on audit objectives. These issues are informally communicated to management and are not referenced in the audit report.

### **Client's Responsibilities**

Management is responsible for the accuracy and completeness of information provided to the auditor and will provide the Office of the Washington State Auditor with:

- Unrestricted access to people with whom the auditor wishes to speak.
- All information that is requested or relevant to auditor requests.
- Notification when any documents, records, files, or data contain information that is covered by confidentiality or privacy laws.
- Adequate workspace and conditions, including interacting with auditors professionally and respectfully and promptly communicating about any issues and concerns.

Moreover, our audit does not relieve management or the governing body of their responsibilities. Management's responsibilities, with oversight from the governing body, include:

- Selecting and applying appropriate administrative and accounting policies.
- Establishing and maintaining effective internal controls over financial reporting, compliance, and safeguarding of public resources.
- Designing and following effective controls to prevent and detect fraud, theft, and loss.
- Promptly reporting to us knowledge of any fraud, allegations of fraud or suspected fraud involving management, employees or others, in accordance with RCW 43.09.185.
- Ensuring compliance with laws, regulations and provisions of contracts and grant agreements.

### **Responsibilities at the conclusion of the audit**

At the conclusion of our audit, the District will provide us with a letter to confirm in writing certain express and implied representations made during the course of the audit. This letter includes representations regarding legal matters. A separate letter may be needed from the District's legal counsel.

Management and the governing body are also responsible for following up and taking corrective action on all audit findings, including, when applicable, preparing a summary schedule of prior audit findings and a corrective action plan on the District's own letterhead.

### **Estimated Audit Costs and Timeline**

We estimate the cost of the audit work to be \$8,400, plus estimated charges for travel costs and other expenses, if any. Invoices for these services will be prepared and presented each month as our audit work progresses.

We anticipate our reports will be published on our website [www.sao.wa.gov](http://www.sao.wa.gov) and be available to you and the public as outlined below. These estimates are based on timely access to financial information and no significant audit reporting issues. The estimated cost and completion date may change if unforeseen issues arise or if significant audit issues are identified necessitating additional audit work. We will promptly notify you if this is the case.

<b>Report</b>	<b>Date*</b>
Independent Auditor's Report on Accountability	November 2024

*\*Report Issuance Dates Are Estimates Only*

The audit documentation for this engagement, which may contain confidential or sensitive information, is the property of SAO and constitutes a public record under Chapter 42.56 RCW. Subject to applicable laws and regulations, appropriate individuals, as well as audit documentation, will be made available upon request and in a timely manner to appropriate auditors and reviewers, District's management and governing body, and federal agencies, for purposes of a public records request, a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

The audit documentation for this engagement will be retained for a minimum of five years after the report release (publish) date in accordance with the public records retention schedule established by the Washington Secretary of State.

### **Expected Communications**

During the course of the audit, we will communicate with the District's selected audit liaison, Shelly Carter, Assistant Finance Director, on the audit status, any significant changes in our planned audit scope or schedule and preliminary results or recommendations as they are developed. The audit liaison is responsible for regularly updating management and the governing body on these matters. We may also provide direct communication of these matters to management and the governing body as needed or upon request.

Please contact us if any events or concerns come to your attention of which we should be aware. We will expect the audit liaison to keep us informed of any such matters.

### **Audit Dispute Process**

Please contact the Audit Manager or Assistant Director to discuss any unresolved disagreements or concerns you have during the performance of our audit. At the conclusion of the audit, we will summarize the results at the exit conference. We will also discuss any significant difficulties or disagreements encountered during the audit and their resolution.

By signing and returning this letter, you acknowledge that the foregoing is in accordance with your understanding. Please contact us with any questions.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,




Paul Griswold, Assistant Audit Manager  
Office of the Washington State Auditor

September 30, 2024

**District Response:**

**This letter correctly sets forth our understanding.**

Signed by:  
  
2CC6ECD22BBD436  
\_\_\_\_\_  
Joan Cathey  
Board Chair

10/22/2024

*Date*

Signed by:  
  
3E2E1FB5E58644E  
\_\_\_\_\_  
Shelly Carter  
Assistant Finance Director

10/22/2024

*Date*

TO: Tumwater Metropolitan Park District  
 FROM: Shelly Carter, Assistant Finance Director  
 DATE: November 19, 2024  
 SUBJECT: Resolution No. TMPD 2024-001, Ad Valorem for Regular Property Taxes for the Fiscal Year 2025

---

1) Recommended Action:

Adopt Resolution No. TMPD 2024-001, A RESOLUTION relating to tax revenue of the TMPD fixing the regular property tax levy for the TMPD, for the fiscal year ended December 31, 2025.

---

2) Background:

This action is necessary to set the 2025 property tax levy for the TMPD. An approved Resolution must be forwarded to the Thurston County Assessor’s Office along with the levy certification by November 30, 2024, in order to set the tax levy for 2025 and, therewith, the tax rate.

The voters approved the creation of the TMPD in the November 6, 2018, general election. The maximum levy available is \$.75 per \$1,000 of valuation. The election was conducted with the promise to voters that the tax rate would not exceed \$.45 per \$1,000 of Assessed Value (AV) for five years, which ended December 31, 2024. For 2025, a levy increase of one percent (1%) results in an increase of \$32,501. Additionally, the TMPD is using its banked capacity of \$1,167,671 that was held for the first five years, which will generate approximately \$3,302,315, plus taxes from new construction and administrative adjustments by the Thurston County Assessor. The assessed value is \$6.743 billion.

Since the valuations are not finalized, the levy stated in Resolution R TMPD 2024-001 is estimated. The final assessed value is certified by the Thurston County Assessor and Washington State Department of Revenue in early January 2025.

---

3) Policy Support:

- Strategic Goals and Priorities: Fiscally responsible and develop sustainable financial strategies.
  - Vision Mission Beliefs-Excellence: Efficient stewards of public resources, building public trust through transparency.
- 

4) Alternatives:

- Do not pass the Resolution and lose the opportunity to levy property taxes for collection in 2025.
  - Change the levy increase to something less than stated above.
- 

5) Fiscal Notes:

This resolution sets the property tax levy for the TMPD for the 2025 fiscal year to fund new programs. In the first year, the levy was set at the rate of \$.45 per \$1,000 of AV with a banked capacity for the unused levy up to \$.75 per \$1,000 of AV. This limit was set to be held for the first five years, ending December 31, 2024. In subsequent years, the rate is subject to the 101% maximum increase or the IPD rate whichever is lower. The exception is when using the banked capacity, which is being used in full in the 2025 levy.

---

6) Attachments:

- A. Exhibit A – Resolution No. TMPD 2024-001 Ad Valorem for Regular Property Taxes for the Fiscal Year 2025

**RESOLUTION NO. TMPD 2024-001**

**A RESOLUTION** of the Tumwater Metropolitan Park District setting the Ad Valorem Tax Amount for the Budget Year 2025.

**WHEREAS**, the Tumwater Metropolitan Park District is a metropolitan park district authorized under Chapter 35.61 RCW with statutory powers including the power to levy and impose various taxes and fees to generate revenues to acquire, maintain, operate and improve parks, and other recreational facilities and programs; and

**WHEREAS**, on November 27, 2018, Thurston County certified voter approval of the Tumwater Metropolitan Park District (the "TMPD"), a district with boundaries coterminous with the boundaries of the City of Tumwater; and

**WHEREAS**, the Tumwater Metropolitan Park District Board of Park Commissioners (the "TMPD Board") held a public hearing on November 19, 2024 pursuant to RCW 84.55.120 to consider the TMPD ad valorem tax levy for 2025 collections; and

**WHEREAS**, the population for the TMPD is more than 10,000; and

**WHEREAS**, the TMPD Board, after the hearing and duly considering all relevant evidence presented, has determined that the TMPD requires a property tax in order to discharge the expected expenses and obligations of the TMPD in its best interests; and

**WHEREAS**, the TMPD is required to certify the amount to be raised by taxation on assessed valuation with the clerk of the county legislative authority by November 30;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE TUMWATER METROPOLITAN PARK DISTRICT AS FOLLOWS:**

**Section 1.** An increase in the regular property tax levy, based on the limit factor for property taxes, is hereby authorized for the levy to be collected in the 2025 tax year. This levy results in a \$3,302,314.82 increase and a 58.03% change from the 2024 regular levy amount as set forth in RCW 84.55.120. The increase includes the use of \$1,167,670.60 in banked capacity that was a result of the limit that was originally set at \$0.45 per \$1,000 of assessed value for the first five years of establishment, which expired in 2024. Certification of the levy shall not exceed the \$0.75 limit per \$1,000 of assessed value plus administrative refunds. The increase

Tumwater Metropolitan Park District  
Resolution No. TMPD 2024-001 – Setting Ad Valorem Tax Amount  
Page 1 of 2



includes the use of \$1,167,670.60 in banked capacity that was a result of the limit that was originally set at \$0.45 per \$1,000 of assessed value for the first five years of establishment, which expired in 2024.

**Section 2.** This amount to be levied, as stated in Section 1 above, is exclusive of any additional revenue from refunds made, new construction, or any other adjustments made by the County Assessor.

**Section 3.** On or before the 30th day of November 2024, the TMPD Board Treasurer shall file with the Clerk of the Thurston County Board of Commissioners a certified estimate of the total amount to be raised by the ad valorem tax levied on property within the TMPD.

**Section 4. Ratification.** Any act consistent with the authority and prior to the effective date of this Resolution is hereby ratified and affirmed.

**Section 5. Severability.** The provisions of this Resolution are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this Resolution or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of the Resolution, or the validity of its application to other persons or circumstances.

**Section 6. Effective Date.** This Resolution shall become effective immediately upon adoption and signature as provided by law.

**RESOLVED** this 19th day of November 2024.

TUMWATER METROPOLITAN PARK DISTRICT BOARD

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Vice President/Clerk

TO: Tumwater Metropolitan Park District  
FROM: Chuck Denney, Parks & Recreation Director  
DATE: November 19, 2024  
SUBJECT: Resolution No. TMPD 2024-002, 2025-2026 Biennial Budget Public Hearing and Adoption

---

1) Recommended Action:

Make a motion to approve Resolution 2024-002 to adopt the biennial budget for the Tumwater Metropolitan Park District, for the fiscal period beginning January 1, 2025 and ending December 31, 2026.

---

2) Background:

The TMPD was officially formed upon certification of the election results on November 27, 2018. An Interlocal Agreement between the TMPD and the City of Tumwater for the mutual roles and responsibilities related to the collection and expenditure of revenues for park and recreation purposes was approved October 15, 2019. The budget resolution will fix the amount appropriated for expenditures related to the Interlocal Agreement and expenditures of the TMPD directly.

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3) Policy Support:

- Strategic Goals and Priorities: Fiscally responsible and develop sustainable financial strategies.
  - Vision Mission Beliefs-Excellence: Efficient stewards of public resources, building public trust through transparency.
- 

4) Alternatives:

- Do not pass the Resolution, make changes to the appropriations and adopt by December 31, 2024.
- 

5) Fiscal Notes:

This proposed budget is the financial plan for the 2025-2026 biennium. This resolution sets the spending authority at the same level as the available resources of the TMPD and thereby adopts a balanced budget.

---

6) Attachments:

- A. Exhibit A – Resolution No. TMPD 2024-002, 2025-2026 Biennial Budget
- B. Exhibit B – 2025-2026 Appropriations Budget

**RESOLUTION NO. TMPD 2024-002**

**A RESOLUTION** of the Tumwater Metropolitan Park District adopting the biennial Budget for the period beginning January 1, 2025 and ending December 31, 2026.

**WHEREAS**, on November 27, 2018, Thurston County certified voter approval of the Tumwater Metropolitan Park District (the "TMPD"), a district with boundaries coterminous with the boundaries of the City of Tumwater; and

**WHEREAS**, the preliminary budget of the TMPD was printed for distribution and notice published setting the time and place for hearing on the budget; and

**WHEREAS**, the Tumwater Metropolitan Park District Board of Park Commissioners (the "TMPD Board") held a public hearing on the preliminary budget on November 19, 2024, and has considered the public testimony presented.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE TUMWATER METROPOLITAN PARK DISTRICT AS FOLLOWS:**

**Section 1.** The biennial budget for the fiscal years 2025-2026 is hereby adopted in the amounts as shown below, and appropriated as follows:

Beginning Fund Balance	\$ 4,237,820
Revenues	4,285,000
Total Resources	8,522,820
Expenditures	5,936,499
Ending Fund Balance	2,586,321
Adopted Budget	\$ 8,522,820

**Section 2. Ratification.** Any act consistent with the authority and prior to the effective date of this Resolution is hereby ratified and affirmed.

**Section 3. Severability.** The provisions of this Resolution are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this Resolution or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of the Resolution, or the validity of its application to other persons or circumstances.

**Section 4. Effective Date.** This Resolution shall take effect January 1, 2025.

**RESOLVED** this 19th day of November 2024.

TUMWATER METROPOLITAN PARK DISTRICT BOARD

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Vice President/Clerk

## Tumwater Metropolitan Park District (TMPD)

### 2025-2026 Appropriations Budget

<u>Expenditure Category</u>	<u>Total</u>	<u>Explanation</u>
Payments to City of Tumwater under the Intergovernmental Agreement		
	210,369	MPD Funded Parks Management and Administration
	748,680	MPD Funded staff - 2 Maintenance Workers / 1 Recreation Coordinator
Wages, Salaries & Benefits	959,049	
Land Acquisition and Capital Projects (per Capital Facilities Plan)	4,600,000	Various CFP Projects and Public Art Sign replacements, Carlyon Park, Pioneer Park Equipment, Tumwater Hill Park Trail repairs, Tumwater Hill Park fence clearing, sports field turf replacement and other maintenance, Historic District landscape, picnic table replacements, asphalt repairs, tennis court repairs
Park Deferred Maintenance	260,500	
General Fund Projects	92,000	Public Art and Neighborhood Park at the Preserve
Vehicle purchase and Maintenance	14,950	Vehicle costs (Maintenance, fuel and future replacement)
Capital Projects	4,967,450	
<b>Total Payments to Tumwater</b>	<b>5,926,499</b>	
Insurance	10,000	Purchased through WCIA
<b>Total Expenditures TMPD</b>	<b>5,936,499</b>	