



NORMANDY PARK METROPOLITAN PARK DISTRICT
STUDY SESSION MEETING AGENDA OCTOBER 22, 2024

AT CITY HALL - 801 SW 174TH ST
CITY COUNCIL CHAMBERS

- I. CALL TO ORDER 6:30 p.m.**
- II. ROLL CALL**
- III. APPROVAL OF THE AGENDA**
- IV. APPROVAL OF THE MINUTES**
- V. NEW BUSINESS**
 - a. 2025 & 2026 MPD Biennial Budget Resolution
 - b. 2025 MPD Property Tax Resolution
- VI. INFORMATIONAL ITEMS**
- VII. ADJOURN**

Normandy Park Metropolitan Park District

Meeting Date: October 22, 2024

Agenda Category: New Business

SUBJECT: Adoption of MPD 2025 and 2026 Operating Budget

ATTACHMENT:

1. 2025 and 2026 MPD Operating Budget Detail
2. 2025 and 2026 MPD Operating Budget Resolution No. 24-02

PREPARED BY: Amy Arrington, Executive Director and Diane Marcotte, Financial Consultant

RECOMMENDED AND REVIEWED BY: Amy Arrington, Executive Director

STAFF EXPLANATION:

Attached is the MPD Biennial Operating Budget for the years 2025 through 2026. While Chapter 35.61 RCW, Metropolitan Park Districts, does not require the adoption of budgets for MPD's, the formal adoption of a budget is considered a fiscal management tool, provides for transparency, accountability, and is considered a best practice by the State Auditor's Office (SAO) and the Government Finance Officers Association (GFOA).

Changes for 2025 and 2026 include funding for the replacement of turf at 2 city parks as well as the installation of water fountains at the parks. Additionally, the City of Normandy Park has included direct costs for the replacement of equipment such as vehicles and mowers related to parks activity in their estimated expenditures to more closely reflect actual costs of service provide by the City.

The Metropolitan Park District (MPD) is a taxing authority approved by voters on November 3, 2009. The district's purpose is to support the Normandy Park parks and recreation services. The City of Normandy Park owns and operates all parks and recreation programs within the City, so the MPD support comes from funding the parks and recreation expenditures through its property tax levy. Like most taxing authorities in Washington State, this levy has a 1% cap on revenues.

While the MPD is fiscally healthy, recent trending does show expenditures growing at a higher rate than revenues. So, the gap between revenues and expenditures is closing. In the future, without any changes, MPD expenditures will exceed revenues. Because of this, the MPD will most likely need to make some adjustments(s) in the FY 2027-2028 budget. Possible adjustments include taking advantage of the MPD property tax bank

capacity, requesting that the City be responsible for certain expenditures, or revising service levels. The proposed 2025-2026 budget is sound; no action is needed now.

FISCAL IMPACT:

The proposed 2025 and 2026 MPD Operating Budget expenditures appropriation of \$999,300 for 2025 and \$860,200 for 2026.

COUNCIL OPTIONS:

1. Move to approve the 2025 and 2026 MPD Operating Budget as presented.
2. Move to approve the 2025 and 2026 MPD Operating Budget with specified changes.

RECOMMENDED MOTION:

1. "I move to adopt Resolution No.24-02 adopting the 2025 and 2026 MPD Operating Budget as presented."

RESOLUTION NO. MPD 24-02

A RESOLUTION OF THE NORMANDY PARK METROPOLITAN PARK DISTRICT, WASHINGTON, ADOPTING THE 2025 and 2026 OPERATING BUDGET.

WHEREAS, the Board of the Normandy Park Metropolitan Park District (“Park District”) needs to adopt the MPD Biennial Operating Budget for the years 2025 through 2026; and

WHEREAS, the 2025 and 2026 budget include capital expenditures of \$252,000 for replacement of turf at City Hall and Marvista parks and \$40,000 for new water fountains; and

WHEREAS, the formal adoption of a budget is considered a fiscal management tool, provides for transparency, accountability, and is considered a best practice by the Government Finance Officers Association (GFOA) and the Washington State Auditors Office (SAO).

NOW, THEREFORE, THE BOARD OF METROPOLITAN PARK DISTRICT OF NORMANDY PARK, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

SECTION 1. BUDGET ADOPTION BY YEAR AND FUND.

The adopted operating budget for the years 2025 and 2026 is hereby authorized in the following amounts:

Year	Beginning Fund Balance	Revenues	Expenditure	Ending Fund Balance
2025	\$552,233	\$688,450	\$999,300	\$219,383
2026	\$219,383	\$694,166	\$860,200	\$53,349

PASSED BY THE NORMANDY PARK METROPOLITAN PARK DISTRICT BOARD THIS 12th DAY OF NOVEMBER 2024.

Susan West, President

Attest:

Shawn McEvoy, Clerk of the Board

APPROVED AS TO FORM:

Heidi Greenwood, City Attorney

Ogden Murphy Wallace, P.L.L.C.

Vote	Bishoff	Healey	Lamanna	McEvoy	Zimmerman	Hohimer	West
Ayes:							
Nays:							
Abstentions:							
Absent:							

Normandy Park Metropolitan Park District Meeting

Meeting Date: November 12, 2024

Agenda Category: New Business

SUBJECT: 2025 Property Tax Levy Resolution No 24-01

ATTACHMENT: Resolution 24-01

PRESENTED BY: Amy Arrington, Executive Director
Diane Marcotte, Financial Consultant

RECOMMENDED BY: Amy Arrington, Executive Director

REVIEWED BY: Executive Director, Legal

STAFF EXPLANATION:

Proposed Resolution No. 24-01 establishes the 2025 property tax levy in the amount of \$661,590. The levy amount represents an increase of \$6,551 which is a percentage increase of 1% from the prior year and excludes estimated re-levies for prior year refunds in the amount of \$2,500 along with additional revenues resulting from new construction, property improvements, and increases in state-assessed property. The MPD's preliminary levy assessment value is \$2,752,757,19 which equates to an estimated levy rate amount of 0.2403337 per \$1,000 of assessed value.

Currently there is \$382,711 in bank capacity from prior years.

The deadline for submitting the 2024 property tax levy request to the King County Assessor's Office is Wednesday, November 30, 2024.

FISCAL IMPACT:

The estimated amount to be collected in 2025 is \$661,590, which excludes additional revenue resulting from new construction and improvements to property, increases in the value of state-assessed property, and re-levy refunds made for prior years currently estimated at \$2,500.

BOARD OPTIONS:

1. Move to adopt the proposed Property Tax Levy Resolution No. 24-01, as presented.
2. Refer to staff for further review.
3. Take no action.

RECOMMENDED MOTION:

"I move to adopt the Property Tax Levy Resolution No. 24-01 as presented."

NORMANDY PARK METROPOLITAN PARK DISTRICT

RESOLUTION NO. 24-01

A RESOLUTION OF THE NORMANDY PARK METROPOLITAN PARK DISTRICT ESTABLISHING THE AMOUNT OF PROPERTY TAXES TO BE LEVIED FOR THE YEAR 2025.

WHEREAS, the Commissioners of the Normandy Park Metropolitan Park District held a public hearing on November 12, 2024 and heard comments on the 2024 property tax levy; and

WHEREAS, the population of the Normandy Park Metropolitan Park District is less than 10,000.

WHEREAS, the Commissioners have met and considered its budget for the calendar year 2025; and

WHEREAS, the Commissioners have determined that it is in the City's best interest and necessary to increase the 2025 property tax revenue to meet its expenditures and obligations; and

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF METROPOLITAN PARK DISTRICT COMMISSIONERS OF NORMANDY PARK, WASHINGTON, AS FOLLOWS:

Section 1. An increase in the regular property tax levy to be collected in the 2024 tax year is hereby authorized in the amount of \$6,551, which is a percentage increase of 1% over the prior year, excluding refunds currently estimated at \$2,500. Estimated levy rate is .2403337. This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property, as well as any increase in the value of state-assessed property, any additional amounts resulting from any annexations that have occurred, and refunds made. Including the increase set forth above.

ADOPTED by the Normandy Park Metropolitan Park District Board this 12th day of November, 2024.

Susan West, President

ATTEST:

Shawn McEvoy Clerk of the Board

APPROVED AS TO FORM:

Heidi Greenwood, District Attorney

Ogden Murphy Wallace, P.L.L.C.

Vote	Bishoff	Healey	Lamanna	McEvoy	Zimmerman	Hohimer	West
Ayes:							
Nays:							
Abstentions:							
Absent:							