



Shelton Metropolitan Park District Agenda
Special Meeting
Civic Center & Virtual Platform
November 15, 2022 – 5:45 p.m.

- A. Call to Order
 - Roll Call
- B. General Public Comment
- C. Consent Agenda
 - 1. Minutes – Special Meeting of November 1, 2022
- D. Business Agenda
 - No business items
- E. Action Agenda
 - 1. Resolution No. SMPD 36-0922 2023 Budget – Presented by Finance Director Mike Githens
 - 2. Resolution No. SMPD 37-0922 2023 Ad Valorem Taxes – Presented by Finance Director Mike Githens
- F. Announcement of Next Meeting – December 20, 2022 at 5:45 p.m.
- G. Adjourn

Special Note for Virtual Public Participation

The meeting can be viewed at: <https://www.youtube.com/user/cityofshelton>

The public can provide comments virtually by:

Email: donna.nault@sheltonwa.gov (before 5:00pm the day of the meeting)

Telephone: (360) 432-5103 (before 5:00pm the day of the meeting)

Join the Zoom meeting by clicking on the link posted on the City's webpage

Your comments will be relayed directly to the Board.



**SHELTON METROPOLITAN PARK DISTRICT
Special Meeting
Civic Center & Virtual Platform
November 1, 2022 at 5:45 p.m.**

BOARDMEMBERS AND PERSONNEL

Boardmembers:

President Miguel Gutierrez
Eric Onisko
Deidre Peterson
Sharon Schirman
Joe Schmit

Personnel:

City Manager Jeff Niten
City Clerk Donna Nault
Finance Director Mike Githens

CALL TO ORDER

Call to Order: 5:45 p.m.

Roll Call: City Clerk Nault–Absent: Board Clerk Kathy McDowell and Boardmember James Boad

GENERAL PUBLIC COMMENT

None

CONSENT AGENDA

1. Voucher numbered 107689 in the amount of \$120,243.62
2. Minutes of Special Meeting of October 4, 2022

A motion was made by Boardmember Onisko and seconded by Boardmember Schmit to approve the Consent Agenda as published. Passed.

Board President Gutierrez recessed from the special meeting to open a Public Hearing.

BUSINESS AGENDA

1. Public Hearing – Resolution No. SMPD 37-0922 2023 Ad Valorem Taxes – Presented by Finance Director Mike Githens

Finance Director Githens provided an overview of the 2023 Ad Valorem Taxes. No discussion. No public testimony.

A motion was made by Boardmember Onisko and seconded by Boardmember Schmit to forward Resolution No. SMPD 37-0922 to the November 15, 2022 SMPD agenda for further consideration. Passed.

Board President Gutierrez closed the public hearing and resumed the special meeting.

ACTION AGENDA

None



ADMINISTRATION REPORT

None

ANNOUNCEMENT OF NEXT MEETING

November 15, 2022 at 5:45 p.m.

ADJOURN

Meeting adjourned at 5:48 p.m.

Board President Miguel Gutierrez

City Clerk Donna Nault

DRAFT



**SHELTON METROPOLITAN PARK DISTRICT
BOARD BRIEFING REQUEST
(Agenda Item E1)**

Touch Date: 09/13/2022
Brief Date: 10/04/2022
Action Date: 11/15/2022

Department: Finance
Presented By: Mike Githens

APPROVED FOR BOARD PACKET:

Action Requested:

ROUTE TO:

REVIEWED:

PROGRAM/PROJECT TITLE:

Ordinance

Dept. Head

2023 SMPD Budget

Finance Director

ATTACHMENTS:

Resolution

Attorney

**Resolution No. SMPD 36-0922
2023 Budget Detail**

Motion

City Clerk

Other

City Manager

DESCRIPTION OF THE PROGRAM/PROJECT AND BACKGROUND INFORMATION:

Resolution to adopt the Shelton Municipal Park District budget for 2023. The budget will pay for Parks and Recreation expenses of the City of Shelton Parks and Rec divisions as well as budgeted capital costs for Parks.

The SMPD budget totals \$946,967 and includes \$214,000 of needed park capital and major maintenance activities. The expense is supported by \$612,231 of revenue, which includes the statutory 1% increase on the highest lawful property tax levy. The 2023 budget assumes a use of fund balance in the amount of \$334,736 in order to fund the budgeted expenditures.

ANALYSIS/OPTIONS/ALTERNATIVES:

BUDGET/FISCAL INFORMATION:

PUBLIC INFORMATION REQUIREMENTS:

Information is available from the City Clerk.

STAFF RECOMMENDATION/MOTION:

"I move to approve the 2023 SMPD budget by adopting Resolution No. SMPD 36-0922."

RESOLUTION NO. SMPD 36-0922

**A RESOLUTION OF THE SHELTON METROPOLITAN PARK DISTRICT
ADOPTING THE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2023**

WHEREAS, the Board of the Shelton Metropolitan Park District has met to discuss anticipated revenues and expenses for the year 2023; and

WHEREAS, the Chief Executive Officer of the Shelton Metropolitan Park District completed and placed on file with the Shelton City Clerk a proposed budget for the year ending December 31, 2023; and

WHEREAS, a notice was published that the Board of the Metropolitan Park District would meet on the 4th day of October, 2022 and 15th of November, 2022 for the purpose of holding a public hearing on the District’s 2023 budget; and

WHEREAS, notice was published that the Park District Board would meet on November 15th, 2022 to adopt a budget for the year ending December 31, 2023 and giving the public an opportunity to be heard upon said budget.

NOW, THEREFORE BE IT RESOLVED, by the Board of the Shelton Metropolitan Park District: that an expenditure appropriation of nine hundred forty six thousand nine hundred sixty seven dollars (\$946,967), as summarized below, is hereby adopted for the year ending December 31, 2023.

Shelton Metropolitan Parks District (SMPD) Budget	\$ 745,867
Less Estimated Revenue	\$ (18,000)
Capital Projects	
Truck - 1/2 ton 4x4 Pickup	\$ 34,000
Simpson RR Trail Design and Construction	100,000
Northcliff Neighborhood Park Master Plan	40,000
Park Impact Fee Study	40,000
Total Projects	\$ 214,000
Insurance	\$ 5,100
SMPD Budget	\$ 946,967

Resources:	
Property Tax Revenue	\$ 609,531
Investment Revenue	2,500
Excise Tax	<u>200</u>
	\$ 612,231
Use of Fund Balance	<u>334,736</u>
	\$ 946,967
2023 Estimated Ending Fund Balance	\$ 135,159

INTRODUCED AND PASSED by the Board of the Shelton Metropolitan Park District on this 15^h day of November 2022.

Shelton Metropolitan Park District:

President Gutierrez

Board Clerk McDowell

ATTEST:

City Clerk Nault

**Shelton Metropolitan Park District
2023 Preliminary Budget**

TOTAL BUDGET SUMMARY

DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2022 YE Estimate	2023 Preliminary
Total Beginning Cash	\$ 501,451	\$ 462,840	\$ 424,230	\$ 424,230	\$ 465,896
Total Revenue	584,105	584,105	600,417	601,517	612,231
Total Resources (Beginning Cash + Revenue)	\$ 1,085,556	\$ 1,046,945	\$ 1,024,647	\$ 1,025,747	\$ 1,078,127
Total Expenditures	622,715	622,715	904,290	559,851	946,967
Total Ending Cash	\$ 462,840	\$ 424,230	\$ 120,357	\$ 465,896	\$ 131,160
Total Expenditures + Total Ending Cash	\$ 1,085,555	\$ 1,046,945	\$ 1,024,647	\$ 1,025,747	\$ 1,078,127



**SHELTON METROPOLITAN PARK DISTRICT
BOARD BRIEFING REQUEST
(Agenda Item E2)**

Touch Date: 10/19/2022
Brief Date: 11/01/2022
Action Date: 11/15/2022

Department: Finance
Presented By: Mike Githens

APPROVED FOR BOARD PACKET:

Action Requested:

ROUTE TO:

REVIEWED:

**PROGRAM/PROJECT TITLE:
2023 SMPD Ad Valorem Taxes**

Ordinance

Dept. Head

**ATTACHMENTS:
Resolution No. SMPD 37-0922**

Resolution

Finance Director

Motion

Attorney

Other

City Clerk

City Manager

DESCRIPTION OF THE PROGRAM/PROJECT AND BACKGROUND INFORMATION:

Resolution to set the SMPD regular levy for collection in 2023. This resolution will levy the statutory maximum Ad Valorem Tax by increasing levy collections by 1% from the highest lawful levy amount plus new construction and State assessed property which are legally allowed add-ons beyond the 1% statutory regulation.

Property tax collections are allowed to increase by the lower of 1% or the Implicit Price Deflator (IPD). The IPD for calculating the increase on 2021 property tax collections is 6.457%, higher than the statutory limit of 1%.

The total collections for 2023 are, with estimates for legally allowed add-ons, \$609,530.55 an increase of \$10,701.06 or 1.8% from 2022 collections.

BUDGET/FISCAL INFORMATION:

The revenue collected from the property tax levy will fund park operations in 2023.

PUBLIC INFORMATION REQUIREMENTS:

Information is available from the City Clerk

STAFF RECOMMENDATION/MOTION:

"I move to approve Resolution No. SMPD 37-0922 as presented".

RESOLUTION NO. SMPD 37-0922

A RESOLUTION OF THE SHELTON METROPOLITAN PARK DISTRICT OF SHELTON, WASHINGTON SETTING THE AMOUNT OF THE ANNUAL AD VALOREM TAXES FOR CALENDAR YEAR 2023

WHEREAS, the Board of the Shelton Metropolitan Park District held properly noticed public hearings on October 4, 2022 and November 1, 2022 to consider the revenues and expenses for the 2023 budget year; and

WHEREAS, the Board of the Shelton Metropolitan Park District held a properly noticed public hearings on October 4, 2022 and November 1, 2022 to consider the Shelton Metropolitan Park District's Ad Valorem (Property) taxes for the 2023 calendar year, pursuant to RCW 84.55.120; and

WHEREAS, the Shelton Metropolitan Park District's highest lawful regular levy amount from the previous year was \$598,829.49; and

WHEREAS, the population of this district is more than 10,000; and

WHEREAS, the Board, after duly considering all relevant evidence and testimony presented, determined that the District requires a regular levy in the amount of \$609,530.55 which includes an increase in property tax revenue from the previous year, and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the District and in its best interests; and

WHEREAS, the Board, after careful deliberation on the 2023 Budget, has approved a Resolution to collect the full 1% increase on the highest lawful levy,

NOW, THEREFORE, the Board of the Shelton Metropolitan Park District of Shelton, Washington, resolves as follows:

Section 1.

A levy is authorized to be collected in 2023, with an increase in the District's 2022 regular levy for collections in 2023 resulting in a dollar amount increase of \$10,701.06 or 1% from the previous year's regular levy. By law, the levy will be used for the purpose of paying the general expenses of the City of Shelton's Parks and Recreation activities, including capital expenditures, less earned revenue and is calculated:

2022 Highest Lawful Levy	\$ 598,829.49
2022 Regular Levy	\$ 598,829.49
2023 Limit Factor of 1% on Highest Lawful Levy	\$ 604,817.78
<i>Dollar Increase from 2022 Regular Levy</i>	\$ 5,988.29
<i>Percent Increase from 2022 Regular Levy</i>	1.00000%
Legally allowed add-on's in addition to the 1% statutory limit	
New Construction	\$ 4,306.86
Estimated State Assessed Property	\$ 405.91
2023 Regular Property Tax	\$ 609,530.55
<i>Dollar Increase Including add-ons</i>	\$ 10,701.06
<i>Percent Increase Including add-ons</i>	1.78700%
	\$ -

This Resolution reserves unutilized levy capacity including any add-ons such as changes to new construction or state utilities, refunds, and any changes resulting from the Mason County Assessor's Office finalization of the 2023 levy amounts provided to the City of Shelton.

Section 2.

Severability. If any section, subsection, paragraph, sentence, clause, or phrase of this resolution is declared unconstitutional or invalid for any reason, such invalidity shall not affect the validity or effectiveness of the remaining portions of this resolution.

Introduced and passed by the Board of the Shelton Metropolitan Park District on this 15th day of November 2022.

Shelton Metropolitan Park District:

President Gutierrez

Board Clerk McDowell

ATTEST:

City Clerk Nault