



KEY PENINSULA METROPOLITAN PARK DISTRICT
D.b.a. KEY PEN PARKS

Board Meeting

(Meetings may be videotaped or recorded)

AGENDA

November 8, 2021

7:30 PM – Regular Meeting

<https://us06web.zoom.us/j/82840013183?pwd=dk1UZ2pVMm9wSXo5SGU0UVN5YndoUT09>

Meeting ID: 828 4001 3183 Passcode: 839182

Members of the Board of Park Commissioners

Ed Robison, President

Shawn Jensen, Vice President

Mark Michel, Member-at-Large

Kip Clinton, Clerk

Linda Parry, Member-at-Large

Regular Meeting – 7:30 PM

1. Call to Order

2. Roll Call

Present Excused Comment

- a. Ed Robison
- b. Shawn Jensen
- c. Mark Michel
- d. Kip Clinton
- e. Linda Parry

3. Pledge of Allegiance

4. Approval of Agenda

5. Special Presentations

- a. None

6. Public Comments: *Limited to 3 minutes per issue per person. Speaker will state name and their address. If providing handouts, need to provide 10 copies for Commissioners and Staff.*

PUBLIC PARTICIPATION IN BOARD MEETINGS – Anyone may address any resolution for final consideration the agenda. Public comment on any other items on the agenda shall be at the discretion of the President. To ensure equal opportunity for the public to comment, the President may impose a time limit on each speaker. Questions must be directed to the President.

Under no circumstance shall any person be allowed to address the board on matters in which the District or a District official is a litigant. Speakers are requested to address the board with decorum.

7. Approval of the Minutes

- a. September 9, 2021 Regular Meeting
- b. September 23, 2021 Special Meeting
- c. October 11, 2021 Regular Meeting

8. Financial Report

- a. October 2021 Financial Report

9. Executive Director’s Report

10. Board Committee Reports

- a. Land and Improvements Committee
- b. Key Peninsula Park and Recreation Foundation Report
- c. Trail Update

11. Board President’s Report

12. Public Hearing

- a. Continuation of Public Hearing on 2022 Budget and Adoption of Resolution 2021-06 Adopting the 2022 Fund Budget
- b. Public Hearing and Adoption of the Resolution for the Regular Property Tax Levy for Collection in Calendar Year 2022

13. Unfinished Business

- a. none

14. New Business

- a. Approval of 2022 Wage Matrix for Cost of Living Adjustment (COLA)
- b. Authorize Executive Director to Execute Commercial Lease between Key Pen Parks and the Snack Shack for 2022 to 2023
- c. Authorize the Change of Responsible Party – Business for IRS (Form 8822-B)

15. Other minor matters

16. Good of Order/Comments by Board Members

17. Next Regular Meeting December 13, 2021

18. Adjournment



Meeting: November 8, 2021

Item # 7a

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: November 8, 2021

Subject: Approval of Minutes

Background

This is a routine item and includes the meeting minutes from Regular Meetings on September 13 and October 11, 2021 and the Special Meeting on September 23, 2021.

Recommended Action: Approve meeting minutes.

Attachment 1: Minutes from Regular Meeting on September 13, 2021 (forthcoming)

Attachment 2: Minutes from the Special Meeting on September 23, 2021(forthcoming)

Attachment 3: Minutes from the Regular Meeting on October 11, 2021(forthcoming)



Meeting: November 8, 2021

Item # 8a

To: Board of Park Commissioners
From: Tracey Perkosky, Executive Director
Via: Laura Armstrong, Fiscal Specialist
Date: November 8, 2021
Subject: Approval of Finances

Background

This report includes a summary of the financial information from October 2021 for Board approval.

October 2021 Financial Report

Total expenditures \$79,122.42

- | | | |
|------------------------------|-------------|--------------------|
| • Accounts Payable | \$28,474.79 | Check # 1878 -1906 |
| • <u>Payroll/Benefits</u> | \$50,560.95 | EFT's |
| • <u>Pierce County Claim</u> | \$ 0 | EFT's |
| • <u>Petty Cash</u> | \$0 | Cash |
| • <u>Bank service fees</u> | \$86.68 | EFT's |

Total Revenue \$589,216.59

- | | |
|------------------------------|--------------|
| • Other Revenues | \$83,614.57 |
| • Zoo Trek | \$22,840.04 |
| • Property Tax | \$482,609.60 |
| • Investment | \$152.38 |
| • Leasehold Excise | \$0 |
| • Timber Excise Tax | \$0 |
| • Sale of Tax Title Property | \$0 |

TREASURER'S REPORT

Fund Totals

Key Peninsula Metro Parks District

10/01/2021 To: 10/31/2021

Time: 15:50:52 Date: 11/03/2021

Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 General Fund	3,827,191.45	589,216.59	79,122.42	4,337,285.62	6,422.81	0.00	0.00	4,343,708.43
	3,827,191.45	589,216.59	79,122.42	<u>4,337,285.62</u>	6,422.81	0.00	0.00	4,343,708.43

TREASURER'S REPORT

Account Totals

Key Peninsula Metro Parks District

10/01/2021 To: 10/31/2021

Time: 15:50:52 Date: 11/03/2021

Page: 2

Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 First Citizens Checking	997.88	83,614.57	2,566.05	82,046.40	0.00	0.00	82,046.40
2 First Citizens Payroll	14,112.20	67,384.42	50,560.95	30,935.67	0.00	0.00	30,935.67
3 Pierce County	3,773,388.81	508,021.39	107,139.35	4,174,270.85	0.00	0.00	4,174,270.85
4 Petty Cash	173.08	0.00	0.00	173.08	0.00	0.00	173.08
5 First Citizens AP	38,519.48	39,754.93	28,414.79	49,859.62	0.00	6,422.81	56,282.43
Total Cash:	3,827,191.45	698,775.31	188,681.14	4,337,285.62	0.00	6,422.81	4,343,708.43
	3,827,191.45	698,775.31	188,681.14	4,337,285.62	0.00	6,422.81	4,343,708.43

TREASURER'S REPORT
Outstanding Vouchers

Key Peninsula Metro Parks District

As Of: 10/31/2021 Date: 11/03/2021
Time: 15:50:52 Page: 3

Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2021	754	10/07/2021	Claims	5	1880	Veronica L Grandt	237.72	Mileage for Grandt, Veronica September 2021 and covid test/toll reimbursement.
2021	772	10/14/2021	Claims	5	1893	EPIC Business Essentials	270.31	Office supplies, paper, pens, binder clips, thermal pouches, AA and AAA battery, staples
2021	807	10/21/2021	Claims	5	1898	Akramoff, LLC	1,135.62	Coaching services, Mediation sessions, tolls and mileage reimbursement
2021	824	10/29/2021	Claims	5	1902	Copiers Northwest	48.65	Contract for Canon IRC5535i III
2021	825	10/29/2021	Claims	5	1903	Glen Cove Repair LLC	2,942.28	2015 CHEvy Silverado 2500 HD, replacement front axel seal, spark plugs, ignition wires, serviced transmisson, power steering fluid, brake fluid, tramisson filter, replaced ac belt, serpentine belt
2021	826	10/29/2021	Claims	5	1904	Hemley's Handy Kans	728.00	Portable toilet rental for Taylor Bay, 360 Trails, Key Central Forest, 4 toilet rental for All Hallows eve
2021	827	10/29/2021	Claims	5	1905	Jennings Equipment INC	1,025.32	Two H582R Stihl 24" Hedgetrimmers
2021	828	10/29/2021	Claims	5	1906	PCRCD, LLC	34.91	Trash removed from Gateway Park
							6,422.81	

Fund	Claims	Payroll	Total
001 General Fund	6,422.81	0.00	6,422.81
	6,422.81	0.00	6,422.81

TREASURER'S REPORT

Signature Page

Key Peninsula Metro Parks District

10/01/2021 To: 10/31/2021

Time: 15:50:52 Date: 11/03/2021

Page: 4

We the undersigned officer for the Key Peninsula Metropolitan Park District, have reviewed the foregoing report and acknowledge that to the best of our knowledge this report is accurate and true:

Signed: _____ Signed: _____
Commissioner / Date Fiscal Specialist / Date

RECEIPT REGISTER

Key Peninsula Metro Parks District

Time: 15:19:44 Date: 11/03/2021

10/01/2021 To: 10/31/2021

Page: 1

Trans	Date	Type	Rec #	CR #	Acct#	Claimant	Amount	Memo
727	10/04/2021	Tr Rec	1479	1189	1	Kyle Armstrong	264.20	Taylor Bay caretaker, utilities, and leasehold tax for Oct 2021
728	10/04/2021	Tr Rec	1480	1190	1	Kyle Armstrong	500.00	Taylor Bay caretaker rent for Oct 2021
729	10/04/2021	Tr Rec	1481	1191	1	The Snack Shack	340.00	Concession stand rent and utilities for Oct 2021
750	10/06/2021	Tr Rec	1485	1192	1	Tracey L Perkosky	1,170.97	Gateway House rent of \$950.00, utilities of \$98.99, and leasehold tax of \$121.98
765	10/07/2021	Tr Rec	1486	1193	1	General Customer	113.30	Rental of Gateway pavilion on 10-16-2021 from 12-3pm for (Chittenden)
766	10/07/2021	Tr Rec	1487	1194	1	General Customer	30.90	Rental of Gateway pavilion on 10-16-2021 from 12-3pm for (Chittenden) balance due
769	10/12/2021	Tr Rec	1488	1195	1	General Customer	135.00	Rental of Gateway Park Pavilion on 10-24-2021 from 11am to 3pm for (Heartwood Haven)
796	10/18/2021	Tr Rec	1489	1196	1	General Customer	61.80	Vender fee for Harvest Fest 10-23-2021 (Foster)
797	10/18/2021	Tr Rec	1490	1197	1	General Customer	61.80	Vender fee for Harvest Fest 10-23-2021 (Cortese)
798	10/18/2021	Tr Rec	1491	1198	1	General Customer	61.80	Vender fee for Harvest Fest 10-23-2021 (Riche)
799	10/18/2021	Tr Rec	1492	1199	1	General Customer	61.80	Vender fee for Harvest Fest 10-23-2021 (Masiello)
800	10/18/2021	Tr Rec	1493	1200	1	General Customer	61.80	Vender fee for Harvest Fest 10-23-2021 (Atkinson)
801	10/18/2021	Tr Rec	1494	1201	1	General Customer	61.80	Vender fee for Harvest Fest 10-23-2021 (Bennett)
802	10/18/2021	Tr Rec	1495	1202	1	General Customer	61.80	Vender fee for Harvest Fest 10-23-2021 (Richmond)
803	10/18/2021	Tr Rec	1496	1203	1	General Customer	61.80	Vender fee for Harvest Fest 10-23-2021 (Burkart)
811	10/21/2021	Tr Rec	1497	1204	1	General Customer	60.00	Vender booth for All Hallows event 10-23-2021 for (Angus)
812	10/21/2021	Tr Rec	1498	1205	1	General Customer	75.00	Scrap metal taken to Navy City Metals from Gateway Park.
813	10/25/2021	Tr Rec	1499	1206	1	General Customer	61.80	Harvest Festival vender fee 10-23-2021 (Yamishiro)
814	10/25/2021	Tr Rec	1500	1207	1	General Customer	61.80	Harvest Festival vender fee 10-23-2021 (Bemenderfer)
815	10/25/2021	Tr Rec	1501	1208	1	General Customer	61.80	Harvest Festival vender fee 10-23-2021 (McAllister)
816	10/25/2021	Tr Rec	1502	1209	1	General Customer	61.80	1/2 Rental of Gateway Pavilion 10-30-2021 from 3-5pm for (Milward)
817	10/25/2021	Tr Rec	1503	1210	1	General Customer	60.00	Vender fee for Harvest Festival 10-23-2021 (Edsall)
818	10/27/2021	Tr Rec	1504	1211	1	Pierce County Finance	80,000.00	2021 2nd REET fund
829	10/29/2021	Tr Rec	1505	1212	1	General Customer	61.80	Vendor fee for Harvest festival 10-23-2021 (Tovar)
830	10/25/2021	Tr Rec	1506	1213	1	General Customer	61.80	Vendor fee for Harvest Festival.
843	10/29/2021	Tr Rec	1507		3	Pierce County Budget and Finar	482,609.60	Property tax of \$481,209.21 and delinquent tax of 1,400.39
844	10/29/2021	Tr Rec	1508		3	Pierce County Budget and Finar	22,840.04	Zoo Trek

RECEIPT REGISTER

Key Peninsula Metro Parks District

Time: 15:19:44 Date: 11/03/2021

10/01/2021 To: 10/31/2021

Page: 2

Trans	Date	Type	Rec #	CR #	Acct#	Claimant	Amount	Memo
845	10/29/2021	Tr Rec	1509		3	Pierce County Budget and Finar	152.38	Investment Interest
			310 Taxes				585,449.64	
			340 Park Fees				901.80	
			360 Long Terms				2,865.15	
		001 General Fund					589,216.59	
							589,216.59	

Expenditures Accounts Payable October 2021

Key Peninsula Metro Parks District

Time: 15:14:32 Date: 11/03/2021

10/01/2021 To: 10/31/2021

Page: 1

Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
EFT Department of Revenue	777	10/14/2021	Claims	5	1,495.86	3rd quarter Lease hold tax for Taylor Bay, Gateway, and Concession Building.
EFT Department of Revenue	804	10/20/2021	Claims	5	4,230.83	Balance due from Leasehold tax from April 2018 to June 30 2021
211002001 PEBB Health Insurance	752	10/07/2021	Payroll	5	3,845.92	
211003001 CenturyLink	753	10/07/2021	Claims	5	108.74	Phone and Internet bill for Gateway Park
211003002 Grandt Veronica L	754	10/07/2021	Claims	5	237.72	Mileage for Grandt, Veronica September 2021 and covid test/toll reimbursement.
211003003 H.D. Fowler	755	10/07/2021	Claims	5	293.06	4" adjustable and full circle stainless rotor w/nozzle tree hunter
211003004 Hemley's Handy Kans	756	10/07/2021	Claims	5	243.00	Portable toilet rental for Taylor Bay, Key Central Forest, 360 Trails at Gateway Park
211003005 Key Peninsula Historical Society	757	10/07/2021	Claims	5	1,250.00	Key Peninsula Historical Society and Museum annual service contract first payment
211003006 Key Peninsula civic Center	758	10/07/2021	Claims	5	18.75	Library rental for 9-29 2021
211003007 Madrona Law Group PLLC	759	10/07/2021	Claims	5	414.00	Professional services regarding easement issues.
211003008 Murreys Disposal Company	760	10/07/2021	Claims	5	718.28	Rental of 20 yard dumpster for Gateway Park Barn clean out
211003009 Occupational Medical Clinic of Tacoma	761	10/07/2021	Claims	5	266.00	Pre-employment physical/drug screen for Carson and Bellamy
211003010 Peninsula Light Company	762	10/07/2021	Claims	5	1,270.33	Electric bill for Taylor Bay, Home Park, Field 1,2,3 Volunteer Park Shop, Gateway Park.
211003011 Verizon Wireless	763	10/07/2021	Claims	5	363.28	Cell phone bill for all staff phones
211003012 Viking Glass Company, Inc	764	10/07/2021	Claims	5	534.60	Removed and replaced broken window and window screens at Taylor bay caretaker house.
211004001 CHS Northwest	770	10/14/2021	Claims	5	81.01	annual lease lp tank at Taylor Bay.
211004002 ECS Contracting LLC	771	10/14/2021	Claims	5	100.00	Backflow Assembly test and repair at Splash Pad.
211004003 EPIC Business Essentials	772	10/14/2021	Claims	5	270.31	Office supplies, paper, pens, binder clips, therml pouchs, AA and AAA battery, staples
211004004 Glen Cove Repair LLC	773	10/14/2021	Claims	5	1,278.28	Inspect trailer lights, replace liner, outbearings and seals for Trailer plate# XMT92578C, 2005 Chevy Silverado 2500 HD diagnostic, rebuild rear drive line, replacement driver side tie rod
211004005 Murreys Disposal Company	774	10/14/2021	Claims	5	930.83	Garbage collection for Volunteer Park and Gateway Park
211004006 US Bank	775	10/14/2021	Claims	5	4,028.53	Park fuel, paint seal, paint brush, traps, OSHA signs, flex fuel, cleaning supplies, supplies for all hallows eve, orings, zip ties, event permits, face mask, phone charges, spray paint, office suppli
211004007 Wave Broadband	776	10/14/2021	Claims	5	163.74	Phone and internet services
211009001 Akramoff, LLC	807	10/21/2021	Claims	5	1,135.62	Coaching services, Mediation sessions, tolls and mileage reimbursement
211009002 Armstrong Laura Lee	808	10/21/2021	Claims	5	57.18	Employee reimbursement for skeleton, creepy fabric
211009003 Canon Financial Services, INX	809	10/21/2021	Claims	5	121.11	Rental contract for canon C5535I and canon faxboard
211009004 Washington Water Service Company	810	10/21/2021	Claims	5	178.65	Water usage at Gateway Park
211010001 Copiers Northwest	824	10/29/2021	Claims	5	48.65	Contract for Canon IRC5535i III

Expenditures Accounts Payable October 2021

Key Peninsula Metro Parks District

Time: 15:14:32 Date: 11/03/2021

10/01/2021 To: 10/31/2021

Page: 2

Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
211010002 Glen Cove Repair LLC	825	10/29/2021	Claims	5	2,942.28	2015 CHEvy Silverado 2500 HD, replacement front axel seal, spark plugs, ignition wires, serviced transmisson, power steering fluid, brake fluid, tramisson filter, replaced ac belt, serpentine belt
211010003 Hemley's Handy Kans	826	10/29/2021	Claims	5	728.00	Portable toilet rental for Taylor Bay, 360 Trails, Key Central Forest, 4 toilet rental for All Hallows eve
211010004 Jennings Equipment INC	827	10/29/2021	Claims	5	1,025.32	Two H582R Stihl 24" Hedgetrimmers
211010005 PCRCO, LLC	828	10/29/2021	Claims	5	34.91	Trash removed from Gateway Park
Total Checks:					<u>28,414.79</u>	

Credit Card refund from Checking October 2021

Key Peninsula Metro Parks District

Time: 15:24:49 Date: 11/03/2021

10/01/2021 To: 10/31/2021

Page: 1

Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
EFT General Customer	833	10/29/2021	Claims	1	60.00	Refund for Victoria Riche due to canceled Vender for Harvest Festival.
Total Checks:					60.00	

Expenditures Payroll October 2021

Key Peninsula Metro Parks District

Time:

15:15:11 Date: 11/03/2021

10/01/2021 To: 10/31/2021

Page: 1

Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
EFT EFTPS	751	10/06/2021	Payroll	2	5,429.01	
EFT Employee Paycheck	734	10/08/2021	Payroll	2	1,983.23	
EFT Employee Paycheck	735	10/08/2021	Payroll	2	873.83	
EFT Employee Paycheck	736	10/08/2021	Payroll	2	693.76	
EFT Employee Paycheck	737	10/08/2021	Payroll	2	236.44	
EFT Employee Paycheck	738	10/08/2021	Payroll	2	1,317.59	
EFT Employee Paycheck	739	10/08/2021	Payroll	2	1,482.95	
EFT Employee Paycheck	740	10/08/2021	Payroll	2	236.44	
EFT Employee Paycheck	741	10/08/2021	Payroll	2	2,340.37	
EFT Employee Paycheck	742	10/08/2021	Payroll	2	354.65	
EFT Employee Paycheck	743	10/08/2021	Payroll	2	2,209.67	
EFT Employee Paycheck	744	10/08/2021	Payroll	2	572.00	
EFT Employee Paycheck	745	10/08/2021	Payroll	2	1,228.76	
EFT Employee Paycheck	746	10/08/2021	Payroll	2	1,689.03	
EFT Department of Labor & Industries	782	10/15/2021	Payroll	2	3,576.72	
EFT WA State Department of Retirement	783	10/15/2021	Payroll	2	5,889.66	
EFT ESD-PFLMA	805	10/20/2021	Payroll	2	284.98	
EFT Employment Security Department	806	10/20/2021	Payroll	2	1,288.71	
EFT Employee Paycheck	784	10/25/2021	Payroll	2	1,983.23	
EFT Employee Paycheck	785	10/25/2021	Payroll	2	903.08	
EFT Employee Paycheck	786	10/25/2021	Payroll	2	1,520.23	
EFT Employee Paycheck	787	10/25/2021	Payroll	2	118.21	
EFT Employee Paycheck	788	10/25/2021	Payroll	2	1,317.59	
EFT Employee Paycheck	789	10/25/2021	Payroll	2	1,476.77	
EFT Employee Paycheck	790	10/25/2021	Payroll	2	118.21	
EFT Employee Paycheck	791	10/25/2021	Payroll	2	1,069.73	
EFT Employee Paycheck	792	10/25/2021	Payroll	2	236.44	
EFT Employee Paycheck	793	10/25/2021	Payroll	2	2,209.67	
EFT Employee Paycheck	794	10/25/2021	Payroll	2	1,136.72	
EFT Employee Paycheck	795	10/25/2021	Payroll	2	1,689.03	
EFT EFTPS	846	10/25/2021	Payroll	2	5,081.24	
EFT Department of Licensing	819	10/27/2021	Claims	2	13.00	Driving record check for new employee
Total Checks:					50,560.95	

TRANSACTION JOURNAL

Key Peninsula Metro Parks District

Time: 15:26:24 Date: 11/03/2021

10/01/2021 To: 10/31/2021

Page: 1

Trans	Date	Redeemed	Acct #	Chk #	Type	Receipt # InterFund #	Vendor	Amount	Memo
831	10/29/2021	110/31/2021	1		Ser Chge		First Citizens	75.00	Bank service fees
	576 80 49 003	Banking Fees		001	General Fund			75.00	Bank service fees
832	10/29/2021	110/31/2021	1		Ser Chge		Merch Bankcard service	11.68	Credit card processing fees
	576 80 49 003	Banking Fees		001	General Fund			11.68	Credit card processing fees
	Records Printed:		2				Adjustments:	0.00	
							Beginning Balance:	0.00	
							Revenues:	0.00	
							Warrant Expenditures:	0.00	
							Non Warrant Expenditures:	86.68	
							Interfund Transfers:	0.00	
							Redemptions:	0.00	
							Deposits:	0.00	
							Withdrawals:	0.00	
							Stop Payments:	0.00	

Fund	Adjustments	Beg Bal	Revenues	War Exp	N War Exp	IT In	IT Out	Stop Pmts
001 General Fund	0.00	0.00	0.00	0.00	86.68	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	86.68	0.00	0.00	0.00



Regular Meeting: November 8, 2021

Item # 9

To: Board of Park Commissioners
From: Tracey Perkosky, Executive Director
Date: November 8, 2021
Subject: Executive Director's Report

During the past month, Event Coordinator Grandt led a successful Harvest Festival and All Hallows Eve. While the day's weather started out quite rainy, it cleared up around 2 o'clock. Volunteer Coordinator Gleason had 28 volunteers with close to 150 hours of time donated! Our estimate was about 400 people for the Harvest Festival and about 600 for the All Hallows Eve. We gave out over 400 bags of candy!

Also on the volunteer front, there are volunteer work parties coming up in November and December – as long as the weather holds out but with the La Nina pattern, the events may end sooner rather than later for the year. In November, they are the 6th and 20th both in Gateway Park. Our lead mountain bike trail volunteer is leading small groups to work on the trails in this rainy weather as it is the best time to tackle the trails for holes, re-grading, water puddles, etc. This work will continue through the winter/rainy season in preparation for the summer. This group is responsible for the mountain bike only (red) trails and may offer support on the joint use (orange) trails if time permits.

Maintenance provided days of support, set-up and clean-up for the Harvest Festival/All Hallows Eve event. This took over two weeks of their time to get the barn area organized, cleaned-up and safe for the community. They also help to prepare the barn for decorating by hanging the black visqueen. We are grateful for the help and support of the Red Barn Youth Center (RBYC) who provided "characters" for the spooky barn.

Ian Downen joined our team as the evening custodian, and this has already made a positive impact on the work of the rest of the maintenance team. Ian is responsible for cleaning the restrooms, handling trash and closing the gates on 5 nights of the week. In turn, the remainder of the staff can start their day with light cleaning and blowing before moving on to more substantial projects. Maintenance staff checked the grading with a laser level from the approved Phase 1 Gateway Park plans and found no issues in the stormwater detention pond area which is also known as the multi-purpose field. The recent heavy rains also pooled the water in the northwest corner near the stormwater structure and pipe as shown in the plans. In the large dog park area, once the gravel placed over the pipe outfall was removed (this was not on the plans but installed later) it was discovered that the pipe was below grade. The plans only indicate to grade to drain and so given the current grade and work needed, it was determined that that a swale would be the best option for the drainage. Once the initial swale path was dug, we received just under 2 inches of rain in 24 hours. The water flowed out of the multi-purpose field much more quickly since it was no longer impeded by the rock barrier. Additional work is now being done to slope the swale area, install a small culvert to allow for maintenance vehicle access and the dog park fence will be moved a little bit so that the swale is outside the dog park. Work was planned to end on November 5th, however poor weather conditions have slowed the progress. The large dog park will be re-opened as soon as possible, and the small dog area remains open.



Another new hire, Susan Wood, has joined us as the part-time Maintenance Worker. Her first day was Monday, November 1st.

Our audit, performed by the State Auditor's Office, has begun with a few preliminary conversations and document sharing. It will be an accountability audit since our revenues were only over \$2 million for one of the three years. The work will be done fast and led by the Executive Director and Fiscal Specialist as the Auditor's Office has indicated that the work will be completed by the end of the year. It is a virtual audit (no planned onsite visit) and the Office is working on several audits at once to allow for document collection and sharing. More information on this to come, as we get further into the process.

There was an incident at Key Central Forest over Halloween weekend. Person(s) removed the fence in the parking lot by pulling the posts out of the ground. They left entire sections of the fence with the wires on the ground. Staff was in the parking lot on Saturday in the early afternoon and the fence was intact. The report of the fence came via email on Sunday morning and a Facebook post. Staff went out to check on the fence early Sunday afternoon and to check the forest for damage via the main trail. Facebook chatter from the neighbors suggested that there was hunting in the area over the weekend so perhaps the fence vandalism was to get in a vehicle for animal removal. There was no visible damage to the park. The fence posts were re-installed on Monday but the wire tension still needs work which is currently impeded by the weather and the dog park drainage project. The work will likely be finished the week of the 15th. There have also been other issues of minor vandalism at Key Central Forest recently with the removal of the "dogs must be on leash" and "don't keep valuables in your car" signs.

The Executive Director wishes to extend her appreciation to Commissioner Michel who in his personal capacity, along with his family, hosted a trunk at the Longbranch Improvement Club/Evergreen PTA's "Trunk or Treat" and invited me along to see and participate in it. It was a fun time and the work that all of the trunkers put into their decorations was truly amazing. I look forward to participating on behalf of the District next year.



Regular Meeting: November 9, 2021

Item # 12a

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: November 9, 2021

Subject: Second Public Hearing and Adoption of 2022 Budget

Background

The Proposed 2022 Budget includes \$1,771,125 in revenues, \$1,241,200 in operating expenses, \$56,525 in Bond payments, and \$468,500 for capital projects.

Some key items include:

- Updated Master Plan for Gateway Park (continued)
- Acquisition of pre-owned pick-up truck for maintenance (replacement), equipment and a triple deck riding mower
- Funding for building repairs at Gateway Maintenance Yard and Rental House
- Construction of a records room
- Construction of the amphitheater, winter and Volunteer Park off leash areas
- Increased funding for staff training
- Increased maintenance supplies/contracts budget for deferred maintenance projects

Recommended Action: Adopt Resolution 2021-06 for the 2022 Operating, Bond and Capital Budgets

Attachment 1: Resolution 2021-06 Adopting the 2022 Annual Budget

Attachment 2: 2022 Proposed Budget Changes

Key Peninsula Metropolitan Park District
Db a Key Pen Parks



Resolution No R 2021-06

A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT ADOPTING THE 2022 ANNUAL BUDGET AT THE FUND LEVEL FOR THE CALENDAR YEAR 2022

WHEREAS, the Executive Director of the Key Peninsula Metropolitan Park District (“Key Pen Parks”) has recommended a balanced budget and estimate of monies required to meet public expenses for the 2022 calendar year; and

WHEREAS, the Clerk of the Board did cause to be published notices in the Key Peninsula News on October 26, 2021, and on the Key Pen Parks Website on October 7, 2021 and November 4, 2021 that the Board of Park Commissioners of the Key Peninsula Metropolitan Park District (“Key Pen Parks”) would meet on October 11, 2021, and November 8, 2021 giving taxpayers an opportunity to be heard regarding the proposed 2021 Budget; and

WHEREAS, the Board of Park Commissioners did meet at the times specified and offered the opportunity for interested taxpayers, citizens, and residents to comment on the proposed budget as detailed below:

October 11, 2021	Public Hearing on Preliminary 2022 Budget
November 8, 2021	Public Hearing on 2022 Budget
November 8, 2021	Public Hearing on Property Tax Levy; and

WHEREAS, the proposed 2022 Budget, and estimated expenditures set forth in the budget being necessary to provide park and recreation services to the citizens and residents of the Key Peninsula during the 2022 calendar year;

NOW THEREFORE BE IT RESOLVED by the Board of Park Commissioners of Key Pen Parks approves the 2022 Budget in the amount noted in Appendix A at the fund level attached to and incorporated in this resolution.

PASSED AND ADOPTED by the Board of Park Commissioners for Key Pen Parks at a special meeting held via Zoom due to the Coronavirus-19 Pandemic this 8th day of November 2021.

Attest:

Key Peninsula Metropolitan Park District
Board of Park Commissioners
Pierce County, Washington

Edward Robison, President

Shawn Jensen, Vice President

Kip Clinton, Clerk

Mark Michel, Member-at-Large

Linda Parry, Member-at-Large

Key Peninsula Metropolitan Park District
DbA Key Pen Parks



Appendix A

Key Pen Parks 2022 Budget

General Fund Budget Amount: \$1,241,200

G.O. Bond Principal & Interest Amount \$56,525

Capital Program Amount: \$468,500

Total: \$1,771,125

2021 PROPOSED BUDGET CHANGES

Key Peninsula Metro Parks District

Time: 14:48:12 Date: 11/03/2021

Page: 1

001 General Fund

Revenues	Original	Proposed	Difference		Remarks
310 Taxes					
311 10 00 000 Taxes, Real & Personal Property	1,430,563.00	1,461,536.00	30,973.00	102.2%	Per Pierce County
313 17 00 000 Taxes, Zoo Trek Excise Tax	150,000.00	185,000.00	35,000.00	123.3%	Based on historical averages
317 20 00 000 Taxes, Leasehold Excise Tax	4,000.00	1,000.00	(3,000.00)	25.0%	Based on historical averages
317 40 00 000 Taxes, Forest Excise Tax	500.00	2,500.00	2,000.00	500.0%	
318 00 00 000 Other Taxes (REET)	0.00	0.00	0.00	0.0%	
310 Taxes	1,585,063.00	1,650,036.00	64,973.00	104.1%	
330 Intergovernmental Revenues					
334 02 70 000 Recreation Conservation Office (f	0.00	50,000.00	50,000.00	0.0%	Grant Award 20-1009
334 02 70 001 Pierce County Parks Conservator	0.00	0.00	0.00	0.0%	
330 Intergovernmental Revenues	0.00	50,000.00	50,000.00	0.0%	
340 Park Fees					
347 60 00 003 Program Fees, Programs	2,000.00	2,000.00	0.00	100.0%	
340 Park Fees	2,000.00	2,000.00	0.00	100.0%	
360 Long Terms					
361 11 00 000 Investment Interest	12,000.00	2,000.00	(10,000.00)	16.7%	Lower Fed Rates
362 40 00 003 S&F Rentals, Camping Fees	750.00	250.00	(500.00)	33.3%	
362 40 00 004 S&F Rentals, 360 Field / Gateway	3,500.00	13,000.00	9,500.00	371.4%	Field Rentals/Master Fee Schedule
362 40 00 005 S&F Rentals, Home Park Picnic Sl	200.00	200.00	0.00	100.0%	
362 40 00 006 S&F Rentals, Volunteer Park Shel	75.00	4,000.00	3,925.00	*****	\$250 Shelter rental; \$3750 Field rentals
362 50 00 001 S&F Rentals, Concessions Buildin	10,800.00	10,800.00	0.00	100.0%	
362 50 00 002 S&F Rentals, Gateway House Ren	15,600.00	15,618.00	18.00	100.1%	
362 50 00 003 S&F Rentals, Storage Space	75.00	50.00	(25.00)	66.7%	
362 50 00 004 S&F Rentals, Little League	2,000.00	2,000.00	0.00	100.0%	
362 50 00 005 S&F Rental, Taylor Bay Caretaker	5,800.00	9,171.00	3,371.00	158.1%	
367 00 00 000 Contributions & Donations	10,000.00	10,000.00	0.00	100.0%	
369 91 00 000 Other Revenue	2,000.00	2,000.00	0.00	100.0%	
369 91 01 000 Usage Of Fund Balance	192,980.00	0.00	(192,980.00)	0.0%	NA
360 Long Terms	255,780.00	69,089.00	(186,691.00)	27.0%	
Fund Revenues:	1,842,843.00	1,771,125.00	(71,718.00)	96.1%	

2021 PROPOSED BUDGET CHANGES

Key Peninsula Metro Parks District

Time: 14:48:12 Date: 11/03/2021

Page: 2

001 General Fund

Expenditures	Original	Proposed	Difference	%	Remarks
576 Parks					
576 80 10 001 Commissioner Wages	7,500.00	7,500.00	0.00	100.0%	
576 80 10 002 Administrative Wages	263,000.00	263,000.00	0.00	100.0%	Includes COLA
576 80 10 003 Park Operations Wages	304,000.00	278,000.00	(26,000.00)	91.4%	Includes COLA
576 80 10 004 Park Operations - Temp Wages	0.00	58,500.00	58,500.00	0.0%	Separated out from regular wages to track FTEs
576 80 20 001 Commissioner Personnel Benefits	600.00	600.00	0.00	100.0%	
576 80 20 002 Administrative Benefits	94,000.00	98,000.00	4,000.00	104.3%	
576 80 20 003 Park Operations Benefits	161,000.00	155,000.00	(6,000.00)	96.3%	
576 80 20 004 Park Operations -Temp Benefits	0.00	16,500.00	16,500.00	0.0%	
576 80 20 005 Volunteers L&I Benefits	500.00	0.00	(500.00)	0.0%	Moved to Operations Benefits (Accounting Requirement)
576 80 20 006 Uniforms/safety Gear - Personne	3,500.00	3,500.00	0.00	100.0%	
576 80 31 001 Office Supplies	3,000.00	3,700.00	700.00	123.3%	New laptop for Lead; inflation increases for supplies
576 80 31 002 Maintenance Supplies	39,000.00	60,000.00	21,000.00	153.8%	New projects: Paint VP office/RR/Concession; Signage; Field Re-seeding; VP Restrooms ADA;
576 80 31 003 Equipment Maintenance Supplie:	7,500.00	3,200.00	(4,300.00)	42.7%	
576 80 31 004 Vehicle Maintenance Supplies	5,000.00	1,500.00	(3,500.00)	30.0%	
576 80 31 130 Supplies, Special Event Pograms	3,000.00	3,000.00	0.00	100.0%	
576 80 31 140 Supplies, Special Events Non-Rev	9,000.00	14,000.00	5,000.00	155.6%	
576 80 31 150 Supplies, Volunteer Program	0.00	7,500.00	7,500.00	0.0%	
576 80 32 000 Park Operations Fuel	10,500.00	9,000.00	(1,500.00)	85.7%	
576 80 35 000 Small Tools & Equipment	4,500.00	9,500.00	5,000.00	211.1%	Asset replacement- Blower, Band saw, drill press, brush mower
576 80 41 000 Professional Services, Marketing	9,000.00	6,500.00	(2,500.00)	72.2%	
576 80 41 001 Professional Services, Consulant	20,000.00	20,000.00	0.00	100.0%	Restoration plan support
576 80 41 002 Professional Services, Financial (A	20,000.00	23,100.00	3,100.00	115.5%	Audit, BIAS
576 80 41 004 Professional Services, Legal	6,000.00	9,500.00	3,500.00	158.3%	Anticipated Litigation
576 80 41 005 Professional Services, Contracted	7,500.00	7,500.00	0.00	100.0%	RBVC, Hist Society, Farm Tour Misc
576 80 41 007 Professional Services, Web/IT Sup	5,000.00	5,000.00	0.00	100.0%	Licenses, repairs and support
576 80 41 008 Professional Services, Arborist	1,500.00	6,500.00	5,000.00	433.3%	Hazard tree removal (advanced work)
576 80 41 009 Election Costs	12,000.00	12,000.00	0.00	100.0%	Could be paid in January based on billing
576 80 41 020 Professional Services, Key Pen Ga	7,500.00	0.00	(7,500.00)	0.0%	Remove/ not needed
576 80 41 120 Professional Services Community	500.00	0.00	(500.00)	0.0%	Remove/ not needed
576 80 42 001 Communications, Cell Phones	3,700.00	0.00	(3,700.00)	0.0%	Rolled up into Phone, Web, and internet
576 80 42 002 Communications, Telephone, We	3,500.00	9,450.00	5,950.00	270.0%	Combined from other categories
576 80 42 004 Communications, Postage	250.00	0.00	(250.00)	0.0%	Rolled up into Phone, Web, and interne
576 80 43 001 Travel, Commissioners	500.00	500.00	0.00	100.0%	
576 80 43 002 Travel, Staff	15,000.00	15,000.00	0.00	100.0%	Mileage and training travel
576 80 44 001 Taxes And Operation Assessment	500.00	1,100.00	600.00	220.0%	Increased assessments
576 80 45 000 Equipment Rental\ Land, Genera	7,000.00	8,000.00	1,000.00	114.3%	
576 80 46 000 Insurance, General Liability	35,000.00	40,250.00	5,250.00	115.0%	Estimated increase in costs

2021 PROPOSED BUDGET CHANGES

Key Peninsula Metro Parks District

Time: 14:48:12 Date: 11/03/2021

Page: 3

001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
576 Parks					
576 80 47 001 Utility Services, For Illegal Dumpi	0.00	1,000.00	1,000.00	0.0%	Added to 2022
576 80 47 020 Utility Services, Key Pen Gateway	21,500.00	35,700.00	14,200.00	166.0%	This will now be called Utility services All Parks. Trash 6-8% increase in rates
576 80 47 040 Utility Services, Home Park	600.00	0.00	(600.00)	0.0%	Rolled up to All Parks for 2022
576 80 47 080 Utility Services, Taylor Bay	3,500.00	0.00	(3,500.00)	0.0%	Rolled up to All Parks for 2022
576 80 47 090 Utility Services, Volunteer Park	17,000.00	0.00	(17,000.00)	0.0%	Rolled up to All Parks for 2022
576 80 48 000 Repairs & Maintenance, General	20,500.00	27,100.00	6,600.00	132.2%	Auto repairs, bike repairs, water testing, septic testing, WSP events,
576 80 49 001 Licenses & Permits	4,500.00	4,500.00	0.00	100.0%	
576 80 49 002 Dues & Subscriptions	4,700.00	5,000.00	300.00	106.4%	Professional membership for all staff: WRPA, Vol Assoc, WFOA,
576 80 49 003 Banking Fees	1,250.00	1,500.00	250.00	120.0%	
576 80 49 004 Other Expenses	4,000.00	4,000.00	0.00	100.0%	
576 80 49 006 Training, Staff	3,500.00	6,000.00	2,500.00	171.4%	Confined space, OSHA 10, pesticide exam, playground, WRPA, Vol Conf, microsoft
576 80 49 010 Miscellaneous Key Central Forest	1,000.00	0.00	(1,000.00)	0.0%	Remove/ not needed
576 80 49 020 Miscellaneous Gateway Park/360	1,000.00	0.00	(1,000.00)	0.0%	Removed/ not needed
576 80 49 090 Miscellaneous Volunteer Park	1,000.00	0.00	(1,000.00)	0.0%	Removed/ not needed
576 80 49 120 Miscellaneous For Community Ev	2,500.00	0.00	(2,500.00)	0.0%	Removed/ not needed
576 80 52 000 Intergovernmental Taxes (Please	500.00	0.00	(500.00)	0.0%	Removed/ This code is no longer in use
576 Parks	1,157,100.00	1,241,200.00	84,100.00	107.3%	
580 Non-Expenditures					
589 00 00 999 Payroll Liability Account	0.00	0.00	0.00	0.0%	
589 30 00 000 Other Non-Expenditures - Other	2,500.00	4,900.00	2,400.00	196.0%	
580 Non-Expenditures	2,500.00	4,900.00	2,400.00	196.0%	
591 GO Bond					
591 76 70 000 G.O. Bond Principal	35,000.00	35,000.00	0.00	100.0%	Per schedule
592 76 83 000 G.O. Bond Interest	21,525.00	21,525.00	0.00	100.0%	Per schedule
591 GO Bond	56,525.00	56,525.00	0.00	100.0%	
594 Capital Expenditures					
594 76 61 000 Capital Expenditures/Expenses La	0.00	0.00	0.00	0.0%	
594 76 62 001 Capital Improvements Master Pla	225,000.00	100,000.00	(125,000.00)	44.4%	

2021 PROPOSED BUDGET CHANGES

Key Peninsula Metro Parks District

Time: 14:48:12 Date: 11/03/2021

Page: 4

001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
594 Capital Expenditures					
594 76 62 020 Capital Improvements	344,718.00	275,000.00	(69,718.00)	79.8%	Records room, changing/weather space for maintenance, house repairs (roof, windows, rot, fascia), KCF/GW Signage
594 76 62 090 Capital Expenditures/Expenses -\	20,000.00	0.00	(20,000.00)	0.0%	Removed not needed
594 76 63 001 Capital Expenditures/Expenses -	10,000.00	10,000.00	0.00	100.0%	
594 76 64 001 Capital Equipment /Maintenance	27,000.00	78,500.00	51,500.00	290.7%	Used Pick-up; Triple Deck Mower; Brush Mower
594 76 64 002 Capital Equipment/ Events	0.00	5,000.00	5,000.00	0.0%	
594 Capital Expenditures	626,718.00	468,500.00	(158,218.00)	74.8%	
Fund Expenditures:	1,842,843.00	1,771,125.00	(71,718.00)	96.1%	
Fund Excess/(Deficit):	0.00	0.00			

2021 PROPOSED BUDGET CHANGES

Fund Totals

Key Peninsula Metro Parks District

Time: 14:48:12 Date: 11/03/2021

Page: 5

Fund	Revenues				Expenditures			
	Original	Proposed	Difference		Original	Proposed	Difference	
001 General Fund	1,842,843.00	1,771,125.00	(71,718.00)	96.1%	1,842,843.00	1,771,125.00	(71,718.00)	96.1%
Excess/(Deficit):	1,842,843.00	1,771,125.00	(71,718.00)	96.1%	1,842,843.00	1,771,125.00	(71,718.00)	96.1%



Regular Meeting: November 8, 2021

Item # 12b

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: November 8, 2021

Subject: Public Hearing and Adoption of the Resolution for the Regular Property Tax Levy for Collection in Calendar Year 2022

Background

After careful consideration of the budget and expected demand for new recreation services such as acquisition of new parks and open space, development of recreation facilities and programs desired by local residents as identified in Key Pen Parks' Park System Comprehensive Plan that an increase in the regular property tax levy is needed for the 2022 tax year. The dollar amount of the increase over the actual levy amount from the previous year will be a percentage increase of 0.90324% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred, and refunds made.

Recommended Action: Adopt the Resolution for Regular Property Tax Levy for Collection in Calendar Year 2022

Attachment 1: Resolution 2021-07

Key Peninsula Metropolitan Park District
Db a Key Pen Parks



Resolution No R 2021-07
RCW 84.55.120

A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT ADOPTING THE REGULAR PROPERTY TAX LEVY FOR COLLECTION IN CALENDAR YEAR 2022

WHEREAS, the Board of Park Commissioners of the Key Peninsula Metropolitan Park District (“Key Pen Parks”) has met and conducted public hearings on October 11, and November 8, 2021 to consider its budget for calendar year 2022; and,

WHEREAS, Key Pen Parks’ actual levy amount from the previous year was \$1,430,562.91; and,

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

WHEREAS, the Board of Park Commissioners has determined that due to the statutory maximum levy rate limit and the expected demand for new recreation services such as acquisition of new parks and open space, development of recreation facilities and programs desired by local residents as identified in Key Pen Parks’ Park System Comprehensive Plan;

NOW THEREFORE BE IT RESOLVED by the Board of Park Commissioners of Key Pen Parks that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2022 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$12,921.38 which is a percentage increase of 0.90324% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred, and refunds made.

RESOLVED by the Board of Park Commissioners that Key Pen Parks protects future levy capacity available in future years pursuant to RCW 84.55.092 and as otherwise permitted by law. Further the Board of Park Commissioners has determined that the Executive Director shall have authority to modify the highest lawful levy amount in this resolution if necessary, to match new figures to be supplied by the Pierce County Assessor in December 2021 by his or her sole signature.

PASSED AND ADOPTED by the Board of Park Commissioners for Key Pen Parks at a special meeting held at via Zoom due to the Coronavirus-19 Pandemic this 8th day of November 2021.

Attest:

Key Peninsula Metropolitan Park District
Board of Park Commissioners
Pierce County, Washington

Edward Robison, President

Shawn Jensen, Vice President

Kip Clinton, Clerk

Mark Michel, Member-at-Large

Linda Parry, Member-at-Large



Meeting: November 8, 2021

Item # 14a

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: November 8, 2021

Subject: Approval of Wage Matrix for 2021 COLA

Background

With R2019-08, the Board of Park Commissioners approved an update to the Employee Handbook which included the ability to provide cost of living adjustments (COLA) to the wage matrix.

“Key Pen Parks will provide cost of living adjustments for full time staff based upon CPI as provided by the United States Department of Labor (Bureau of Labor Statistics). These adjustments will be made starting with the March 1st pay period, will be based on the October to October data which is released in November of the preceding year Consumer Price Index (CPI) for Seattle, Tacoma, and Bellevue (King, Pierce, & Snohomish counties) and shall never result in a decrease in pay.”

The October 2020 to October 2021 CPI for Seattle, Tacoma, and Bellevue was 5.2%. This amount was included in the 2022 Annual Budget.

The attached Wage Matrix reflects the 5.2% increase and proposes a matrix for temporary (seasonal) employees which exceeds the WA State minimum wage of \$14.49.

This increase is effective January 1, 2022.

Recommended Action: Approve Wage Matrix for Permanent and Temporary Employees for 2022.

Attachment 1: 2022 Wage Matrix, adjusted for COLA

2022 HOURLY WAGE MATRIX FOR PERMANENT EMPLOYEES

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
D	\$15.02	\$15.47	\$15.93	\$16.41	\$16.90	\$17.41	\$17.93	\$18.47	\$19.03	\$19.60
E	\$16.52	\$17.02	\$17.53	\$18.05	\$18.60	\$19.15	\$19.73	\$20.32	\$20.93	\$21.56
F	\$18.17	\$18.72	\$19.28	\$19.86	\$20.45	\$21.07	\$21.70	\$22.35	\$23.02	\$23.71
G	\$19.99	\$20.59	\$21.21	\$21.85	\$22.50	\$23.18	\$23.87	\$24.59	\$25.32	\$26.08
H	\$21.99	\$22.65	\$23.33	\$24.03	\$24.75	\$25.49	\$26.26	\$27.05	\$27.86	\$28.69
I	\$24.19	\$24.92	\$25.66	\$26.43	\$27.23	\$28.04	\$28.88	\$29.75	\$30.64	\$31.56
J	\$26.61	\$27.41	\$28.23	\$29.08	\$29.95	\$30.85	\$31.77	\$32.73	\$33.71	\$34.72
K	\$29.27	\$30.15	\$31.05	\$31.98	\$32.94	\$33.93	\$34.95	\$36.00	\$37.08	\$38.19
L	\$32.20	\$33.16	\$34.16	\$35.18	\$36.24	\$37.32	\$38.44	\$39.60	\$40.79	\$42.01
M	\$35.42	\$36.48	\$37.57	\$38.70	\$39.86	\$41.06	\$42.29	\$43.56	\$44.86	\$46.21
N	\$38.96	\$40.13	\$41.33	\$42.57	\$43.85	\$45.16	\$46.52	\$47.91	\$49.35	\$50.83
O	\$42.85	\$44.14	\$45.46	\$46.83	\$48.23	\$49.68	\$51.17	\$52.70	\$54.29	\$55.91
P	\$47.14	\$48.98	\$50.45	\$51.96	\$53.52	\$55.13	\$56.78	\$58.49	\$60.24	\$62.05
Q	\$51.85	\$53.41	\$55.01	\$56.66	\$58.36	\$60.11	\$61.91	\$63.77	\$65.69	\$67.66
R	\$57.04	\$58.75	\$60.51	\$62.33	\$64.20	\$66.12	\$68.11	\$70.15	\$72.25	\$74.42
S	\$62.74	\$64.62	\$66.56	\$68.56	\$70.62	\$72.73	\$74.92	\$77.16	\$79.48	\$81.86
T	\$69.02	\$71.09	\$73.22	\$75.42	\$77.68	\$80.01	\$82.41	\$84.88	\$87.43	\$90.05

2021 HOURLY WAGE MATRIX FOR TEMPORARY EMPLOYEES

Range	Step 1	Step 2	Step 3	Step 4
1	\$15.04	\$15.49	\$15.95	\$16.43
2	\$15.57	\$16.04	\$16.52	\$17.02
3	\$16.11	\$16.59	\$17.09	\$17.61
4	\$16.65	\$17.15	\$17.66	\$18.19

Adjusted on January 1st of each year to include CPI. CPI for 2022 is 5.2%



Regular Meeting: November 8, 2021

Item # 14b

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: November 8, 2021

Subject: Authorize the Executive Director to Execute the Commercial Lease between Key Pen Parks and the Snack Shack Corporation

Background

The Snack Shacks Corporation first entered into a commercial lease with Key Pen Parks in 2019, covering a two-year period terminating in December 2021. While the Covid-19 pandemic and subsequent supply chain issues have posed business challenges, the Snack Shacks Corporation wishes to continue their relationship with Key Pen Parks for another two years. The operating hours of the food concession business increases positive foot traffic into the park, especially in the evening hours.

The only substantive change to the lease was the inclusion of the leasehold excise tax which will now be paid by the Snack Shacks Corporation. It was previously paid by Key Pen Parks.

The lease document was reviewed and approved by the District's contract attorney.

Recommended Action: Authorize the Executive Director to execute the commercial lease between Key Pen Parks and the Snack Shack Corporation for a two-year period through December 2023.

Attachment 1: Commercial Lease between Key Pen Parks and the Snack Shacks Corporation

COMMERCIAL LEASE

THIS LEASE is entered into on this ____th day of _____ 2021 between Key Peninsula Metropolitan Park District (dba Key Pen Parks), a Washington Municipal Corporation formed pursuant to Chapter 35.61 of RCW, hereinafter referred to as "Key Pen Parks", and Snack Shacks Corporation, hereinafter referred to as the "Lessee".

WITNESSETH:

Key Pen Parks does hereby lease to the Lessee, and the Lessee does hereby lease from Key Pen Parks, those certain Premises situated in Pierce County, Washington, described as follows:

The food concession Premises located at Volunteer Park, 5514 Key Peninsula Hwy North, Lakebay, Washington, 98349, hereafter called "Premises." Defined as follows: shall include the kitchen, dining room, and all fixtures and appurtenances.

USE:

The Premises are to be used exclusively for operation of a restaurant and related food services and for no other business or purpose, without the written consent of Key Pen Parks. The Lessee shall conduct and carry on this use in said Premises, the hours set by the Lessee as determined by the schedule of events provided by Key Pen Parks and deemed necessary by the Lessee and shall not use the Premises for illegal purposes. The Lessee agrees that it has determined upon inspection and approval by the Tacoma Pierce County Health Department and the Pierce County Fire Marshall that the Premises can be used for the purpose for which they, are leased. The Lessee shall not regularly sell any alcoholic beverages from said Premises. However, upon approval of Key Pen Parks, the Lessee may obtain a special liquor license for special occasions after obtaining all necessary permits.

TERM:

The term of this lease shall commence on the 1st day of January 2021 inclusive and terminate on the 31st day of December 2023, inclusive.

RENT/FEES:

The Lessee covenants and agrees to pay to Key Pen Parks the following rent/fees:

- Two hundred dollars (\$200) per month rent from January 2022 to February 2022
- Four hundred dollars (\$400) per month rent from March 2022 to August 2022
- Two hundred dollars (\$200) per month rent from September 2022 to December 2022
- Two hundred dollars (\$200) per month rent from January 2023 to February 2023
- Four hundred dollars (\$400) per month rent from March 2023 to August 2023
- Two hundred dollars (\$200) per month rent from September 2023 to December 2023

Lessee has previously paid first and last month rent as a deposit for a total of \$400.00. Lessee will reimburse Key Pen Parks for fire suppression charging fee as necessary to meet compliance (approximately every six (6) months). Lessee will pay fees charged to have hood cleaned as necessary to meet compliance (approximately every six (6) months).

The rent/fees shall be in United States dollars with monthly rent on the 1st day of each calendar month of the lease term, to Key Pen Parks or to such other party or at such other place as Key Pen Parks may hereafter designate. Monthly rent shall be considered late if not received by the

fifth day of the month during the term of this lease. Payments not received by 4:00 p.m. of the fifth day of the month will be charged a \$50.00 late fee to be included with the monthly rent payment.

- The Lessee shall be granted use of the Premises for the term of the lease.
- The Lessee will provide a monthly report of gross sales to Key Pen Parks, if requested.
- The Lessee will allow Key Pen Parks' use of seating area during non-business hours with prior coordination.

PERSONAL PROPERTY:

The Lessee shall provide all personal property necessary to complete the terms of this lease agreement. Upon the termination of this lease, the Lessee shall remove said personal property. However, Key Pen Parks shall cause to be filed a lien on said personal property should the Lessee default in rent or break any terms contained in the lease agreement.

UTILITIES:

Lessee agrees to pay Key Pen Parks one hundred forty dollars \$140.00 per month of the lease term for utilities to include power, water, and garbage. The Lessee agrees to pay for security system, phone, grease collection and cardboard dumpster. The Lessee agrees to provide Key Pen Parks with the access code for any security system installed by the Lessee.

REPAIRS AND CARE OF PREMESIS:

The Premises shall include the kitchen, dining room, and all fixtures and appurtenances located therein, have been inspected and are accepted by the Lessee to be operational and functional for their intended use upon inspection by the Tacoma Pierce County Health Department. The Lessee will permit no waste accumulation, damage, or injury to the Premises. The Lessee and Key Pen Parks shall be mutually liable for the removal of ice and snow from the sidewalks in front of said Premises. The Lessee shall, always, use said Premises in accordance and compliance with, the laws of the State of Washington and ordinances of Pierce County and in accordance with all directions, rules, and regulations of the health department, fire marshal, or other proper officer of Pierce County, at the sole cost and expense of the Lessee. The Lessee shall have the authority to fix equipment as soon as possible with notification to Key Pen Parks. The Lessee and Key Pen Parks shall be mutually liable for maintenance and security of shared dumpster and shall maintain the area around it in a sanitary condition.

At the expiration or earlier termination of this lease, the Lessee will quit and surrender the said Premises in a neat and clean condition and will deliver up all keys belonging to said Premises to Key Pen Parks, or Key Pen Parks' agent. Should the Lessee fail to tender possession of the Premises to Key Pen Parks as provided herein, Key Pen Parks shall have the right to perform the work necessary to put said Premises in a clean condition, at the Lessee's expense, and the Lessee agrees to reimburse Key Pen Parks a reasonable sum therefore.

Key Pen Parks shall not be called upon to make any improvement or repair of any kind upon said Premises or the services thereto. Except for normal wear and tear, damage by fire, windstorm, or acts of nature, the Lessee will keep and preserve the leased Premises in as good repair as they now are or may hereafter be put. Key Pen Parks will be responsible for the repair of all leased equipment (under normal wear and tear): stove, hood system, refrigerator, grill, merchandiser, and freezer; the Lessee shall be responsible for general maintenance of leased equipment.

ACCIDENTS:

All personal property on said leased Premises shall be at the risk of the Lessee. The Lessee shall be liable for theft or damages to personal property and/or Premises, or personal injuries that are a direct result of Lessee's operations. Key Pen Parks or Key Pen Parks' agent shall not be liable for theft, or any damage, either to person for personal injuries or property, sustained by the Lessee or Lessee's employees or agents, caused by any defects now in said Premises, or the building in which the Premises are located, or any service facilities, or hereafter occurring therein, or due to the building in which the leased Premises are situated, or any part or appurtenance thereof, becoming out of repair, or caused by fire, or by the bursting or leaking of water, gas, sewer or steam pipes, or from any act or neglect of other occupants of said building, or any other person, or due to the happening of any accident from whatsoever cause in and about said building. The Lessee agrees to defend and hold Key Pen Parks and Key Pen Parks' agent harmless from all claims for damages suffered or alleged to be suffered and from any expenses incurred by Key Pen Parks in respect to any such claim, except as occasioned by the neglect of Key Pen Parks, or Key Pen Parks' agent or employees. The Lessee's insurance shall name Key Pen Parks as additional insured.

INDEMNIFICATION/HOLD HARMLESS

Lessee shall defend, indemnify, and hold harmless Key Pen Parks, its officers, officials, employees and volunteers from and against any and all claims, suits, actions, or liabilities for injury or death of any person, or for loss or damage to property, which arises out of Lessee's use of Premises, or from the conduct of Lessee's business, or from any activity, work or thing done, permitted, or suffered by Lessee in or about the Premises, except only such injury or damage as shall have been occasioned by the sole negligence of Key Pen Parks. It is further specifically and expressly understood that the indemnification provided herein constitutes the Lessee's waiver of immunity under Industrial Insurance, Title 51 RCW, solely for the purposes of this indemnification. This waiver has been mutually negotiated and agreed to by the Lessee and Key Pen Parks. The provisions of this section shall survive the expiration or termination of this Lease.

INSURANCE:

The Lessee shall procure and maintain for the duration of the Lease, insurance against claims for injuries to persons or damage to property which may arise from or in connection with the Lessee's operation and use of the leased Premises. The Lessee's maintenance of insurance as required by the Lease shall not be construed to limit the liability of the Lessee to the coverage provided by such insurance, or otherwise limit Key Pen Park's recourse to any remedy available at law or in equity.

The Lessee shall obtain insurance of the types and coverage described below:

1. Commercial General Liability insurance with limits no less than \$2,000,000 each occurrence, \$2,000,000 general aggregate, which shall be at least as broad as Insurance Services Office (ISO) occurrence form CG 00 01 and shall cover premises and contractual liability. The Public Entity shall be named as additional an insured on Lessee's Commercial General Liability insurance policy using ISO Additional Insured-Managers or Lessors of Premises Form CG 20 11 or a substitute endorsement providing at least as broad coverage.
2. Property insurance shall be written on an all-risk basis and covering the full value of Lessee's property and improvements with no coinsurance provisions.

The Lessee's Commercial General Liability insurance policy or policies are to contain or be endorsed to contain that they shall be primary insurance as respect Key Pen Parks. Any insurance, self-insurance, or self-insured pool coverage maintained by Key Pen Parks shall be excess of the Lessee's insurance and shall not contribute with it. Insurance is to be placed with insurers with a current A.M. Best rating of not less than A: VII. The Lessee shall furnish Key Pen Parks with original certificates and a copy of the amendatory endorsements, including but not necessarily limited to the additional insured endorsement, evidencing the insurance requirements of the Lessee. Lessee and Key Pen Parks hereby release and discharge each other from all claims, losses and liabilities arising from or caused by any hazard covered by property insurance on or in connection with the Premises or said building. This release shall apply only to the extent that such claim, loss or liability is covered by insurance. Key Pen Parks shall purchase and maintain during the term of the Lease all-risk property insurance covering the Premises for its full replacement value without any coinsurance provisions. The Lessee shall provide Key Pen Parks with written notice of any policy cancellation within two business days of their receipt of such notice.

LIENS AND INSOLVENCY:

The Lessee shall keep the leased Premises and the property in which the leased Premises are situated, free from any liens arising out of any work performed, materials furnished, or obligations incurred by the Lessee. In the event the Lessee becomes insolvent, voluntarily or involuntarily bankrupt, or if a receiver, assignee, or other liquidating officer is appointed for the business of the Lessee, then Key Pen Parks may cancel this lease at Key Pen Parks' option.

ASSIGNMENT/SUB-LETTING:

The Lessee shall not assign this lease or any part thereof and shall not lease or sublet the whole or any portion of the Premises without the written consent of Key Pen Parks or Key Pen Parks' agent, which consent shall not be unreasonably withheld. This lease shall not be assignable by operation of law. Any assignment of this lease shall not extinguish or diminish the liability of the Lessee herein. If consent is one given by Key Pen Parks to the assignment of this lease or any interest therein, Key Pen Parks shall not be barred from afterwards refusing to consent to any further assignment.

ACCESS:

The Lessee will allow Key Pen Parks or Key Pen Parks' agent access at reasonable times to said Premises for inspection or of making repairs, additions, or alterations to the Premises or any property owned by or under the control of Key Pen Parks.

DAMAGE OR DESTRUCTION:

In the event the Premises are damaged to such an extent as to render the same untenable in whole or in a substantial part thereof, or are destroyed, it shall be optional with Key Pen Parks to repair or rebuild the same, but Key Pen Parks will not replace Lessee's fixtures or equipment; and after the happening of any such event, the Lessee shall give Key Pen Parks or Key Pen Parks' agent immediate written notice thereof. Key Pen Parks shall have not more than thirty (30) days after date of such notification to notify the Lessee in writing of Key Pen Parks' intentions to repair or rebuild said Premises, or the part so damaged as aforesaid, and if Key Pen Parks elects to repair or rebuild, during such period the rent of said Premises shall be abated and prorated in the ratio of the portion of the Premises that is rendered unfit for occupancy. If Key

Pen Parks shall fail to give the notice aforesaid, Lessee shall have the right to declare this lease terminated by written notice served upon Key Pen Parks or Key Pen Parks' agent.

If the Premises in the opinion of Key Pen Parks shall not be practicable to repair or rebuild, or is destroyed, then it shall be optional with Key Pen Parks to terminate this lease by written notice served on the Lessee within thirty (30) days after such damage or destruction. Absent negligence for said destruction on the part of Key Pen Parks, the Lessee waives any claim for lost income, which might have been earned during the remainder of the term subsequent to the date of the destruction of the Premises.

GOVERNMENT FEES:

As an independent contractor, Lessee shall be solely responsible for all taxes, fees and charges incurred, including but not limited to license fees, business and occupation taxes, workers' compensation and unemployment benefits, all federal, state, regional, county-and local taxes and fees, including income taxes, leaseholder taxes, permit fees, operating fees, surcharges of any kind that apply to any and all persons; facilities, property, income, equipment, materials, supplies or activities related to the Lessee's obligations under this Lease. Lessee shall obtain and at all times maintain any necessary business license and all other regulatory. licenses and permits as may be required or become necessary, including all construction and building permits, necessary to fulfill Lessee's obligations under this Lease at Lessee's sole expense. Each party agrees to execute such additional or other documents as may be required to fully implement the intent of this section. Lessee shall be responsible for paying Leasehold Excise Tax on the full value of the monthly rent at the current prevailing rate established by WA Department of Revenue for Leasehold Excise Tax (12.84% (percent) at time of execution of this lease but subject to change at any time), which shall be submitted to Key Pen Parks on a monthly basis along with monthly rent/fees.

SIGNS:

Any new signs or symbols created or placed on the Premises, or upon any exterior part of the building by the Lessee shall be subject to the prior written approval of Key Pen Parks or Key Pen Parks' agent. Any signs placed on the Premises shall be placed with the understanding and agreement that the Lessee will remove same at the termination of the tenancy herein created and repair any damage or injury to the Premises caused thereby, and if not removed by the Lessee then Key Pen Parks may have the same removed at the Lessee's expense. Lessee shall be responsible for compliance with any applicable sign code regulations.

ALTERATIONS:

The Lessee shall not make any alterations, additions, or improvements in said Premises, without the consent of Key Pen Parks in writing first. All alterations, additions, and improvements, which shall be made shall be at the sole cost and expense of the Lessee and shall become the property of Key Pen Parks and shall remain in and be surrendered with the Premises as a part thereof at the termination of this lease, without disturbance, molestation, or injury. If the Lessee performs work with the consent of Key Pen Parks, as aforesaid, Lessee agrees to comply with all laws, ordinances, rules, and regulations of Pierce County and any other authorized rules and regulations of Pierce County. The Lessee further agrees to hold Key Pen Parks free and harmless from damage, loss, or expense arising out of the said work. The Lessee agrees that Key Pen Parks has the right to make necessary alterations to the Premises and to the building in which the Premises are situated.

DEFAULT AND RE-ENTRY:

If any rents/fees, or any part thereof, shall be and remain unpaid when the same shall become due, or if Lessee shall violate or default in any of the covenants and agreements herein contained, then Key Pen Parks may cancel this lease upon giving the notice required by law, and re-enter said Premises, but notwithstanding such re-entry by Key Pen Parks, the liability of the Lessee for the rent/fees provided for herein shall not be extinguished for the balance of the term of this lease, and the Lessee covenants and agrees to make good to Key Pen Parks any deficiency arising from a re-entry and re-letting of the Premises at a lesser rental than herein agreed. The Lessee shall pay such deficiency each month as the amount thereof is ascertained by Key Pen Parks. Lessee shall pay any commission costs incurred for re-letting.

COSTS AND ATTORNEY'S FEES:

If by reason of any default on the part of the Lessee it becomes necessary for Key Pen Parks to employ an attorney or in case Key Pen Parks shall sue to recover any rent/fee due hereunder, or for breach of any provision of this lease or to recover possession of the leased Premises, the Lessee agrees to pay for the cost of any collection agency and/or attorney and/or court costs incurred by Key Pen Parks. If the Lessee shall bring any action for any relief against Key Pen Parks, declaratory or otherwise, arising out of this lease, the prevailing party shall have and recover against the other party in addition to the cost allowed by law, such sum as the court may adjudge to be reasonable attorney's fees. Venue for any action arising out of this Lease shall be in Pierce County Superior Court.

NON-WAIVER OF BREACH:

The failure of Key Pen Parks to insist upon strict performance of any of the covenants and agreements of this lease, or to exercise any option herein conferred in any one or more instances, shall not be construed to be a waiver or relinquishment of such, or any other covenants or agreements, but the same shall be and remain in full force and effect.

REMOVAL OF PROPERTY:

In the event of retaking possession of the leased Premises as aforesaid, Key Pen Parks shall have the right, but not the obligation, to remove from the leased Premises all personal property of the Lessee located therein, and may store the same in any place selected by Key Pen Parks, including but not limited to a public warehouse, at the expense and risk of the Lessee, with the right to sell such stored property, without notice to Lessee, after it has been stored for a period of thirty (30) days or more, the proceeds of such sale to be applied first to the cost of such sale, second to the payment of the charges for storage, if any, and third to the payment of any other sums of money which may then be due from the Lessee to Key Pen Parks under any of the terms hereof, the remaining balance if any to be paid to the Lessee. The Lessee hereby waives all claims for damages that may be caused by Key Pen Parks' re-entering and taking possession of said Premises or removing and storing the property of the Lessee as provided in this lease, and will hold Key Pen Parks harmless from loss, costs, or damages, and no such re-entry shall be considered or construed to be a forcible entry. The Lessee's abandonment of Premises shall also give Key Pen Parks rights herein contained.

HEIRS AND SUCCESSOR:

Subject to the provisions hereof pertaining to the assignment and subletting, the covenants and agreements of this lease shall be binding upon the heirs, legal representatives, successors, and assigns of any or all the parties hereto.

HOLDOVERS:

If the Lessee shall, with the written consent of Key Pen Parks, hold over after the expiration of the terms of this lease, such tenancy shall be for an indefinite period on a month-to-month tenancy, which tenancy may be terminated as provided by the Laws of the State of Washington. During such tenancy, the Lessee agrees to pay to Key Pen Parks the same rate of rental and other fees as set forth herein, unless a different rate is agreed upon, and to be bound by all the terms, covenants, and conditions as herein specified, so far as applicable. The Lessee shall have right of first refusal for special events and future consecutive lease of said Premises.

SUBORDINATION:

This lease is subject to and is hereby subordinated by all present and future mortgages, deeds of trust and other encumbrances affecting the demised Premises or the property of which said Premises are a part. The Lessee agrees to execute, at no expense to Key Pen Parks, any instrument which may be deemed necessary or desirable by Key Pen Parks to further effect the subordination of this lease to any mortgage, deed of trust, or encumbrances, provided the Lessee's rights herein shall not be diminished. The Lessee agrees to execute an Estoppel Letter upon request.

SALE OF PREMISES BY KEY PEN PARKS:

In the event of any sale of the Premises, Key Pen Parks shall be and is hereby relieved of all liability under any and all of its covenants and obligations contained in or derived from this Lease arising out of any act, occurrence, or omission occurring after the consummation of such sale; and the purchaser at such sale or any subsequent sale of the Premises, shall be deemed, without any further agreement between the parties or their successors in interest or between the parties and any such purchaser, to have assumed and agreed to carry out any and all of the covenants and obligations of Key Pen Parks under this Lease.

TERMINATION:

At any time, either Party may terminate this Lease by providing thirty (30) days' written notice to the other party of its intent to terminate the Lease. The Lessee will discontinue its use of the Premises upon termination of this Lease, will remove personal property, repair any damage to the Premises caused by such removal, and will restore the Premises to as good of condition, less normal wear and tear, as existed prior to the execution of this Lease.

NOTICE:

Any notice required to be given by either party to the other pursuant to the provisions of this Lease or any law, present or future, shall be in writing and shall be deemed to have been duly given or sent if either delivered personally or deposited in the United States Mail, postage prepaid, registered or certified, return receipt requested, addressed to the parties at the following addresses:

Key Pen Parks at:

P. O. Box 70
Lakebay, WA 98349

Lessee at:

807 206th AVE CT NW
Lakebay, WA 98349

ENTIRE AGREEMENT/MODIFICATION:

This Lease constitutes the entire agreement between the parties and the parties acknowledge that there are no other agreements, written or oral, that have not been set forth in this agreement. This lease may only be modified by written instrument signed by both parties.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands the date set forth below.

LESSOR:

LESSEE:

Key Pen Parks

By: _____
Tracey Perkosky, Executive Director

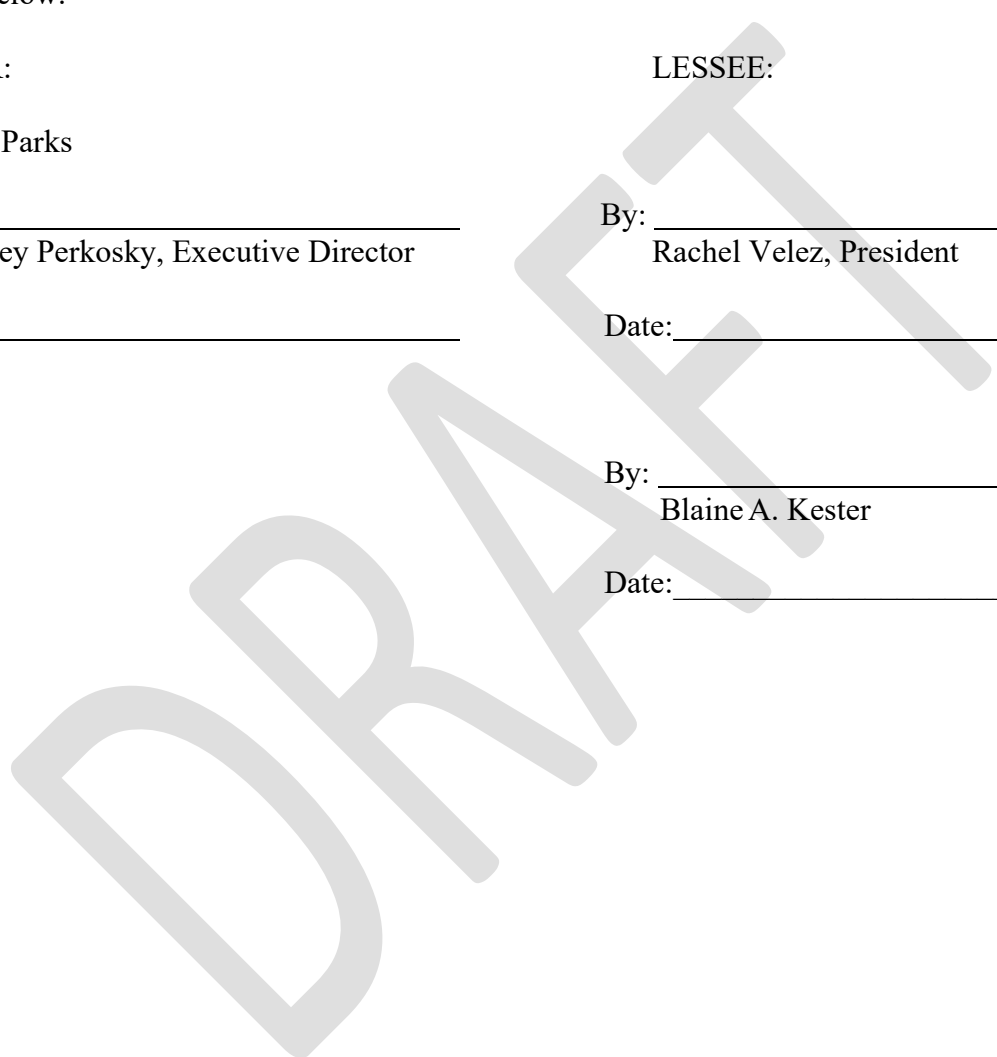
By: _____
Rachel Velez, President

Date: _____

Date: _____

By: _____
Blaine A. Kester

Date: _____





Meeting: November 8, 2021

Item # 14c

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: November 8, 2021

Subject: Authorize the Change of Responsible Party – Business for IRS (Form 8822-B)

Background

The IRS recommends that businesses review their Change of Responsible Party annually, and make any changes within 60 days to ensure that the current officers have access to the EIN (Employer Identification Number) information.

It has proven challenging to obtain copies of the IRS letter confirming our tax status and other documents. Should a serious tax issue arise, it could impact the District's ability to obtain information or resolve the issue. The IRS will only speak with an authorized person. Given that this form has never been updated, it is believed that Clerk Clinton is the only individual who can make changes. As such it is prudent to add the entire Board of Park Commissioners as well as the Executive Director.

Once filed it takes about six (6) weeks to update the record.

Recommended Action: Authorize the Executive Director and Clerk Clinton to update the Change of Responsible Party to include the current Board of Park Commissioners and Executive Director names.

Attachment 1: Sample Form 8822-B

Change of Address or Responsible Party — Business

▶ Please type or print.

▶ See instructions on back. ▶ Do not attach this form to your return.
 ▶ Go to www.irs.gov/Form8822B for the latest information.

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here

Check **all** boxes this change affects.

- 1 Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2 Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3 Business location

4a Business name	4b Employer identification number
-------------------------	--

5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)

10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.
 Daytime telephone number of person to contact (optional) ▶ _____

Sign Here

Signature of owner, officer, or representative	Date
Title	

Where To File	
IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023

Future Developments

Information about any future developments affecting Form 8822-B (such as legislation enacted after we release it) will be posted at www.irs.gov/Form8822B.

Purpose of Form

Use Form 8822-B to notify the Internal Revenue Service if you changed your business mailing address, your business location, or the identity of your responsible party. Also, any entities that change their address or identity of their responsible party must file Form 8822-B, whether or not they are engaged in a trade or business. If you are a representative signing for the taxpayer, attach to Form 8822-B a copy of your power of attorney. Generally, it takes 4 to 6 weeks to process your address or responsible party change.

Changing both home and business addresses? Use Form 8822 to change your home address.

Tax-Exempt Organizations

Check the box if you are a tax-exempt organization. See Pub. 557, Tax-Exempt Status for Your Organization, for details.

Addresses

Be sure to include any apartment, room, or suite number in the space provided.

P.O. Box

Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

Foreign Address

Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

"In Care of" Address

If you receive your mail in care of a third party (such as an accountant or attorney), enter "C/O" followed by the third party's name and street address or P.O. box.

Responsible Party

Any entity with an EIN is required to report a change in its "responsible party" on lines 8 and 9 within 60 days of the change. See Regulations section 301.6109-1(d)(2)(ii). See Form SS-4, Application for Employer Identification Number, and its instructions, for guidance about who can be a "responsible party" for line 8 and which identification number to enter for line 9.

Signature

An officer, owner, general partner or LLC member manager, plan administrator, fiduciary, or an authorized representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc.



If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822-B a copy of your power of attorney. To do this, you can use Form 2848. The Internal Revenue Service will not complete an address or responsible party change from an "unauthorized" third party.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your identifying number on what you file. This is so we know who you are, and can process your form and other papers.

Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities,

states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you are an entity with an EIN and your responsible party has changed, use of this form is mandatory. Otherwise, use of this form is voluntary. You will not be subject to penalties for failure to file this form. However, if you fail to provide the IRS with your current mailing address or the identity of your responsible party, you may not receive a notice of deficiency or a notice of demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on any tax deficiencies.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 18 minutes.

Comments. You can send us comments from www.irs.gov/FormComments. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Don't send the form to this office.**