

# Seattle Parks and Recreation

AP Diaz, Superintendent

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<http://www.seattle.gov/parks/>

## Department Overview

Seattle Parks and Recreation (SPR) equips employees and the public for well-being, supporting healthy people, a thriving environment and vibrant community. SPR provides safe and accessible spaces for residents and visitors to work, recreate, rejuvenate and enhance quality of life and wellness for children, teenagers, adults and seniors. SPR manages a [6,400+ acre park system of nearly 500 parks](#) and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, restrooms, specialty gardens, and more than 25 miles of boulevards and 120 miles of trails. The system comprises about 12% of the city's land area. SPR also manages many facilities, including 26 [community centers](#), eight [indoor swimming pools](#), two [outdoor \(summer\) swimming pools](#), three [environmental education centers](#), two [small craft centers](#), four [golf courses](#), an outdoor stadium, and much more. Department employees work hard to develop partnerships with park neighbors, volunteer groups, non-profit agencies, local businesses, the Associated Recreation Council, and Seattle Public Schools to provide access to open spaces, facilities, and programs for all residents.

## Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Department Support</b>				
General Fund Support	127,045,582	128,176,749	135,324,721	128,345,914
Other Funding - Operating	107,885,312	130,606,330	133,853,298	143,186,708
<b>Total Operations</b>	<b>234,930,894</b>	<b>258,783,078</b>	<b>269,178,020</b>	<b>271,532,622</b>
<b>Capital Support</b>				
General Fund Support	193,854	130,000	-	-
Other Funding - Capital	124,452,075	85,046,251	238,400,116	87,714,995
<b>Total Capital</b>	<b>124,645,928</b>	<b>85,176,251</b>	<b>238,400,116</b>	<b>87,714,995</b>
<b>Total Appropriations</b>	<b>359,576,822</b>	<b>343,959,329</b>	<b>507,578,135</b>	<b>359,247,617</b>
Full-Time Equivalents Total*	1,131.89	1,139.70	1,132.35	1,155.38

\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

## Budget Overview

The City's 2026 Proposed Budget maintains core services for Seattle Parks and Recreation (SPR). The department will continue to invest in community centers and pools; park activations and recreation opportunities for all ages and special populations; athletic fields, playgrounds, restrooms, natural areas and trails; and specialty facilities including two small craft centers and four golf courses. In addition, the department will continue to maintain budget for future major capital projects, including the 8th & Mercer, Queen Anne, and Loyal Heights community center renovations,

## Seattle Parks and Recreation

new park development, its COMMUNITY Fund, and athletic field turf conversions.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions in SPR were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by shifting \$7.5 million in Park District funding one-time to cover core programming previously supported by General Fund. This shift is achieved by aligning planned debt payments with current project schedules (\$4 million) and using available fund balance (\$3.5 million).

SPR's proposed budget increases by \$15.3 million (4.4%) from its 2025 Adopted Budget, which represents an increase of 5% of its operating budget (\$12.9 million) and 2.8% of its capital budget (\$2.4 million). This increase reflects higher labor costs in 2026 based on the annual wage and market wage adjustment, increased funding for Park District investments per the Cycle 2 Financial Plan, and expanded investments such as for park safety and graffiti abatement. Detailed changes in the proposed budget compared to SPR's 2026 Endorsed Budget for both operating and capital investments are summarized below.

### Overview of Operating Budget Changes

From its 2026 Endorsed operating budget of \$269.2 million, SPR's proposed budget shows an overall increase by about 1% to \$271.5 million. These changes by fund include:

- \$7.7 million increase in Seattle Park District Fund
- \$2.4 million increase in the Families, Education, Preschool, and Promise (FEPP) Levy Fund
- \$7 million decrease in General Fund
- \$600,000 decrease in Payroll Expense Tax
- \$178,000 decrease in Park and Recreation Fund ("Park Fund")

### Overview of Capital Changes

From its 2026 Endorsed capital budget of \$238.4 million, SPR's proposed budget shows an overall decrease by 63% to \$87.7 million, the vast majority of which is due to shifting \$151 million of planned bond funding from 2026 to 2027 to align with updated project delivery schedules for 8th & Mercer Community Center build, Green Lake Community Center and Evans Pool renovation, Lake City Community Center renovation, Loyal Heights Community Center renovation, and Queen Anne Community Center renovation capital projects. Other notable capital changes by fund include:

- \$2 million increase in Real Estate Excise Tax (REET) funds, to address restroom capital needs
- \$1.8 million increase in Park Fund, to fund a Gas Works Safety capital project
- \$1 million increase in King County Levy Fund, to support a contractually-required capital investment at Leschi Moorage
- \$4 million decrease in the Seattle Park District Fund to align debt service costs with project timelines, shifting these funds to the operating budget to ensure SPR programming continues

### Proposed Budget Meets General Fund Commitment

SPR's proposed budget allocates \$127.6 million in 2026 of General Fund to support SPR's existing parks and recreation services and lines of business (excluding program transfers from other departments). This appropriation maintains the General Fund floor requirement set by the interlocal agreement (ILA) between the City of Seattle and the Park District. Since the establishment of the Park District in 2014, the ILA includes a specific baseline of General Fund support for parks and recreation services, commonly referred to as the "General Fund floor," and requires the City to allocate General Fund resources to SPR in each annual budget at or above that baseline. The ILA currently requires the City to adjust that floor for inflation annually using the Consumer Price Index (CPI) for Seattle, which for 2025 was 2.6%, which equates to a General Fund floor in 2026 of \$126.7 million.

# Seattle Parks and Recreation

## Investing in Priorities to Ensure Parks are Safe and Accessible

The proposed budget also includes funding for Mayoral and departmental priorities that help ensure city parks and public spaces are safe, clean, and accessible to all. Specific investments added in the proposed budget are related to graffiti abatement and enforcement, park safety, youth programming, public restrooms access, and Park District Cycle 2 commitments:

- **One Seattle Graffiti Plan.** The Mayor's One Seattle Graffiti Plan, announced in October 2022, contains six major pillars intended to beautify Seattle and address a surge in graffiti through new strategies and increased budget investments. In support of this strategy, the proposed budget includes a transfer of resources from Seattle Public Utilities to SPR to support both graffiti abatement efforts and enforcement of the City's graffiti nuisance code. It also adds funding to enhance the city's graffiti abatement and prevention efforts.
- **Park Safety.** The proposed budget expands SPR's Park Rangers team from 28 to 31. Park Rangers promote the positive use of city parks, educates and assists park visitors, and seeks voluntary compliance with laws and rules. SPR plays a critical role in maintaining and activating public parks and spaces, ensuring they remain clean, safe, and accessible to all. Adding three Park Rangers to work in city parks will help ensure increased safety. The proposed budget also invests in a priority capital project at Gas Works Park, to remove certain permanent fixtures, also known as appurtenances, attached to the "Cracking Towers" and install lighting.
- **Investing in Youth.** On November 4, 2025, Seattle voters will vote on the new Department of Education and Early Learning (DEEL) Families, Education, Preschool, and Promise (FEPP) levy renewal. The current FEPP Levy expires at the end of 2025, and the new levy will fund education-related initiatives in the city for six more years from 2026 to 2031. The FEPP Levy renewal includes funding for long-standing education and youth support programs in SPR, including out-of-school time programs at Seattle Public Schools sites and environmental education and programming.
- **Park Restrooms.** In 2025, the City Auditor released a [Park Restroom Audit](#) that made recommendations on ways SPR could improve park restroom cleanliness and availability. The proposed budget invests \$2.5 million in support of department efforts to address those findings and improve access to the 129 restrooms SPR manages across the City. The proposed budget also adds back 4 laborer staff who will focus on restroom cleaning during peak season; these positions were abrogated in the 2025 Adopted Budget and this budget reinstates them. SPR will also add a new position to help ensure SPR's continued focus on implementation, reporting, and tracking of best practices related to restrooms stay in alignment with the department's response to the audit findings. To address issues with restroom availability, which have been affected by increased restroom vandalism and arson, the budget also adds one-time funding for restroom capital improvements and maintenance.
- **Park District Cycle 2 Commitments.** In 2014, Seattle voters approved the formation of a new taxing district known as the Seattle Park District. Property taxes collected by the Seattle Park District provide funding for City parks and recreation to more rigorously invest in maintenance, recreation affordability, park development, and supporting community events and programs. The Park District Cycle 2 Financial Plan represents the priorities for the second six-year cycle of Seattle Park District funding and runs from 2023 through 2028. The proposed budget makes adjustments to Cycle 2 capital projects and adds staffing to help ensure SPR can follow through on stated commitments. Specifically, the budget supports the Green Lake Community Center and Evans Pool renovation to be completed in one phase rather than two, which is currently under discussion. The budget also adds human resources and accounting staffing capacity to continue implementation of Cycle 2's program and grant expansions. In addition, the budget adds capital positions to enhance capital delivery for Cycle 2's significant investment in developing new parks and the renovating or renewing major recreational facilities.

# Seattle Parks and Recreation

## Incremental Budget Changes

### Seattle Parks and Recreation

	2026 Budget	FTE
<b>Total 2026 Endorsed Budget</b>	<b>507,578,135</b>	<b>1139.70</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	672,347	-
<b>Proposed Operating</b>		
Graffiti Abatement and Enforcement Transfers and Enhancements	1,277,684	2.00
FEPP Levy Investments	1,090,000	-
One-Time Use of Park District Fund Balance for General Fund Savings	-	-
One-Time Realignment of Park District Funding for General Fund Savings	-	-
Park Ranger Expansion to Support Parks	500,000	3.00
Support Organizational Capacity	311,359	2.00
2026 Pay Compression & Inversion Corrections	222,433	-
Restore Parks Maintenance Staff for Restroom Cleaning	-	3.68
Capital Program Delivery Staffing Increase	-	5.00
Right-Size Park Safety Program	-	(2.00)
<b>Proposed Capital</b>		
Increased Funding for Park Restroom Projects	2,000,000	-
Gas Works Park Safety Improvements	1,800,000	-
Leschi Moorage Improvements	1,000,000	-
Green Lake Community Center and Evans Pool Renovation	(57,850,000)	-
Align Bond Issuance for Community Center Renovation Projects to Schedules	(90,900,000)	-
Adjust Park District-Funded Debt Service	(6,734,871)	-
Adjust REET-Funded Debt Service	(250)	-
Add Out Year CIP Funding	-	-
<b>Proposed Technical</b>		
Budget Neutral Project Changes	238,095	-
Budget Neutral Position Changes	-	1.00
Changes from Current Year Legislation	-	1.00
Bargained Annual Wage Adjustment to Base Budget	(1,809,623)	-
SCERS Retirement Contribution Rate Reduction	(85,016)	-
Citywide Adjustments for Standard Cost Changes - Healthcare Adjustment	(62,677)	-
Fund Balancing Adjustments - Proposed	-	-

## Seattle Parks and Recreation

Total Incremental Changes	\$(148,330,518)	15.68
Total 2026 Proposed Budget	\$359,247,617	1155.38

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$672,347

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### Proposed Operating

##### Graffiti Abatement and Enforcement Transfers and Enhancements

Expenditures \$1,277,684

Position Allocation 2.00

The City's 2026 Proposed Budget adds \$1.6 million and 6.0 FTE toward the One Seattle Graffiti Plan, a citywide initiative focused on combining all resources available citywide for graffiti removal teams, targeted enforcement and assistance for impacted businesses, and new support for public art and volunteer clean-up efforts. This proposed budget includes funding for graffiti code enforcement, abatement, and prevention efforts in Seattle Parks and Recreation (SPR), Seattle Department of Transportation (SDOT), and the Office of Arts and Culture.

This item includes the transfer of graffiti code enforcement and abatement budgets from Seattle Public Utilities (SPU) to Seattle Parks and Recreation. Specifically, this item transfers \$602,000 of General Fund and 1.0 FTE Planning and Development Specialist from SPU and adds 1.0 FTE Administrative Staff Analyst, which effectively moves the graffiti nuisance code enforcement team and budget from SPU to SPR. Accompanying budget legislation amends Seattle Municipal Code to provide SPR authority to enforce the graffiti nuisance code. This item also transfers about \$175,000 of General Fund from SPU to SPR which will continue to be used to support graffiti abatement on SDOT's parking pay stations.

The budget also adds \$500,000 of General Fund ongoing for enhanced graffiti abatement and prevention strategies in 2026, including cross-agency partnerships and youth education. Funding will support necessary materials, supplies, staffing for abatement surges, and contracting with vendors.

This item also includes a budget neutral change from Park Fund to General Fund of a one-time \$700,000 investment to support a graffiti abatement contract with a private organization, which Council had added to the 2026 Endorsed Budget.

##### FEPP Levy Investments

Expenditures \$1,090,000

On November 4, 2025, Seattle voters will vote on the new Department of Education and Early Learning (DEEL) Families, Education, Preschool, and Promise (FEPP) levy renewal. The current FEPP Levy expires at the end of 2025, and the new levy will fund education-related initiatives in the city for six more years from 2026 to 2031. The 2026 budget includes funding for the first year of expenses, including funding for education and youth support programs in DEEL, the Human Services Department and Seattle Parks and Recreation (SPR).

The Mayor's proposed FEPP levy renewal included funding for SPR programming for youth including out of school

## Seattle Parks and Recreation

time programs at Seattle Public Schools sites, Red Barn Ranch youth and environmental programming, and citywide environmental programming for youth. The funding for citywide environmental programming for youth reflected a partial restoration of a 2026 Endorsed Budget reduction.

Via a Council amendment to the proposed FEPP Levy renewal, additional funds were added to SPR to support environmental education, which reflects the full restoration of the 2026 Endorsed Budget reduction for the citywide environmental programming and Discovery Park Environmental Learning and Visitor Center (ELC) operations and 7.35 FTE, representing 9 positions. As a result, SPR will no longer seek a public-private partnership to operate the Discovery Park ELC. While Discovery Park ELC is temporarily closed in 2026 due to flood damage, the staff will be supporting other ELCs and citywide environmental programming. Funding for planning and design to repair Discovery Park ELC is included in SPR's 2026-2031 Proposed Capital Improvement Program.

### One-Time Use of Park District Fund Balance for General Fund Savings

Expenditures

-

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by a realignment of General Fund and Park District resources. This item achieves \$3.5 million in General Fund savings one-time in 2026 through the appropriation of prior year Park District fund balance to cover expenses previously funded with General Fund.

### One-Time Realignment of Park District Funding for General Fund Savings

Expenditures

-

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by a realignment of General Fund and Park District resources. This item achieves \$4 million in General Fund savings one-time through the appropriation of Park District funding that is no longer needed in 2026 to fund debt payment obligations because capital bonds have not yet been issued.

See companion item "Adjust Park District-Funded Debt Service" in the Capital section.

### Park Ranger Expansion to Support Parks

Expenditures

\$500,000

Position Allocation

3.00

The Downtown Activation Team (DAT) launched in September 2024 includes more than 10 city departments working toward a vibrant Seattle by addressing the challenge of clean, safe, and revitalized downtown neighborhoods with a compassionate, coordinated, and place-based approach. The DAT works in close coordination with the Downtown Activation Plan (DAP) to help support efforts of activating spaces and acts as a liaison to key stakeholders and community members

The 2026 budget includes additional General Fund for the DAT program in Seattle Parks and Recreation for a new Park Ranger Team—one Park Ranger Supervisor and two Park Rangers—and funding for additional park maintenance efforts at downtown parks. Park Rangers enhance safety and promote voluntary compliance of park rules, and this expansion brings the total number of Park Rangers to 31.

### Support Organizational Capacity

Expenditures

\$311,359

Position Allocation

2.00

## Seattle Parks and Recreation

This ongoing item adds a personnel specialist and an accountant which will help reduce bottlenecks in human resources and accounting that are impacting service delivery. This staff support will help the department follow through on Park District Cycle 2 commitments. Funding for these positions comes from ongoing available Park District funding due to a true-up of Annual Wage Increase appropriation based on the actual Consumer Price Index figures. See related item “Bargained Annual Wage Adjustment to Base Budget” in the Technical section.

### 2026 Pay Compression & Inversion Corrections

Expenditures	\$222,433
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Pay rate adjustments within the Coalition of City Unions Bargaining created compression or inversion within 5 non-represented supervisor and senior-level titles across the City. Seattle Department of Human Resources has conducted analysis on how to adjust rates and grades to correct for this. As a result, this item increases department appropriation ongoing to correct for compression for the Beach and Pool Manager, Recreation Program Coordinator, Senior, and Safety and Health Supervisor job classifications, and impacts pay for 11 positions within Seattle Parks and Recreation. This item changes 2026 appropriations as follows: increases General Fund by \$105,842, Park District Fund by \$98,963, and Park and Recreation Fund by \$17,628.

### Restore Parks Maintenance Staff for Restroom Cleaning

Expenditures	-
Position Allocation	3.68

This item restores \$515,000 of funding on an ongoing basis for parks maintenance with an emphasis on restroom maintenance and cleaning. The 2025 Adopted and 2026 Endorsed Budget reduced park and natural areas maintenance by about \$590,000 and abrogated 1 full-time and 7 part-time positions. This proposed budget reinstates four of the maintenance positions (0.67 FTE each) to focus on park restroom cleaning during peak season. It also adds one Planning & Development Specialist to ensure that the department’s continued focus on implementation, reporting, and tracking of best practices related to restrooms is in line with SPR’s response to the City Auditor’s 2025 Restroom Audit. Funding for these positions comes from a realignment of baseline resources no longer needed to support debt service, as the debt has been fully paid.

### Capital Program Delivery Staffing Increase

Expenditures	-
Position Allocation	5.00

This item adds five positions to align staffing levels with capital project delivery anticipated in the second half of the Park District Cycle (2026 through 2028). The positions will be funded through existing appropriation in capital projects.

### Right-Size Park Safety Program

Expenditures	-
Position Allocation	(2.00)

This item abrogates two vacant Facilities Maintenance Worker positions which are no longer needed to support the Seattle Parks and Recreation’s (SPR) Park Safety program, due to the expansion of SPR’s Park Rangers and an updated approach to partnership with the Department of Finance and Administrative Services (FAS) Animal Control. The Park District Cycle 2 added these two positions as well as funding to reimburse FAS for the labor costs of two Animal Control Officers (ACO), with the intent of supplementing the existing team by having a total of three teams out in parks to help ensure Off Leash Area compliance. The Park Safety budget, however, was only able to cover the costs of the two ACO positions if fully staffed. Therefore, this budget change fully funds the intended Cycle 2 investment by right sizing the budget to cover the costs of up to three ACOs in partnership with Park Rangers.

# Seattle Parks and Recreation

## Proposed Capital

### **Increased Funding for Park Restroom Projects**

Expenditures \$2,000,000

This item adds one-time Real Estate Excise Tax I resources to SPR's Public Restroom Renovations project (MC-PR-41036) to help ensure greater access to parks restrooms. This add brings SPR's 2026 appropriation for park restroom renovation and repairs up to \$5.5 million. This increased funding will help ensure SPR can meet its Park District Cycle 2 commitment of weatherizing 60 restrooms so that they do not have to close in the winter. The increase is needed because about 15% of the planned renovations are projected to be costlier than initially envisioned due to complexity. In addition, this funding will support SPR's response to ongoing public restroom vandalism by helping to mitigate an increase in the City's insurance deductible.

### **Gas Works Park Safety Improvements**

Expenditures \$1,800,000

This item adds \$1.8 million of Park and Recreation Fund to remove certain permanent fixtures, also known as appurtenances, attached to the "Cracking Towers" at Gas Works Park. Appurtenances have been used by trespassers and include catwalks, ladders, support framing, and select piping and valving, and pipe sections that currently extend beyond the security fencing. Improvements will also include the installation of security lighting to 'up-light' the towers from purposefully placed fixtures around the perimeter of the towers. Funding is available from one-time fund balance, and will support the Major Maintenance and Asset Management capital project (MC-PR-41001).

### **Leschi Moorage Improvements**

Expenditures \$1,000,000

This item adds \$1 million of King County Levy Fund to support contractually required improvements at the Leschi Moorage. The cost of the project has increased due to permitting delays and additional environmental requirements. The project will install a large floating breakwater with a boat sewage pump out facility will be installed, which will provide transient boat moorage and public access. There is currently no public transient moorage or boat sewage pump out on this part of Lake Washington, and the existing dock is not accessible to all ages and abilities. Funding is available from one-time fund balance, and will support SPR's Boat Moorage Restoration capital project (MC-PR-41021).

### **Green Lake Community Center Renovation**

Expenditures \$(57,850,000)

This item makes several budget changes to support renovating both the Green Lake Community Center and Evans Pool (MC-PR-41071) in one phase rather than two as currently under discussion. Specifically, it increases the amount of Limited Tax General Obligation (LTGO) bond funding from \$56 million to \$73 million and shifts the bond issuance from 2026 to 2027 to align with the current project cost estimates and schedule. This is consistent with the City's practice of limiting debt financing to the construction phase of major capital projects.

To partially support a higher bond issuance amount, SPR will use Park District Fund originally planned to pay debt service for unreinforced masonry (URM) efforts to instead pay debt service for Green Lake. The Mayor's Proposed Park District Cycle 2 Plan included annual funding for URM projects, and City Council changed it to LTGO bond issuance of \$4.55 million in 2026 and 2027. Funding to support seismic retrofits of URMs are not yet needed and are pending a citywide ordinance. While this item eliminates LTGO bond funds planned for URM, building assessments will continue.



## Seattle Parks and Recreation

This item also adds one-time \$2.7 million Park District funding in 2026 to support enhanced planning and design of a one-phase Green Lake project (consistent with the City’s practice of limiting debt financing to the construction phase of major capital projects). Funding is available from Park District originally set aside for debt service obligations but are not needed for this purpose in 2026. See related item “Adjust Park District-Funded Debt Service” for the associated debt service adjustments.

### **Align Bond Issuance for Community Center Renovation Projects to Schedules**

Expenditures	\$(90,900,000)
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This technical item shifts \$90.9 million of Limited Tax General Obligation (LTGO) bond funding from 2026 to 2027 to align planned bond issuance with current project schedules for the 8th & Mercer Community Center, Lake City Community Center, Loyal Heights Community Center, and Queen Anne Community Center major renovation projects. This approach is consistent with the City’s bond financing practice of limiting debt financing to the construction phase of major capital projects. This item also creates a new CIP Project, Queen Anne Community Center Renovation (MC-PR-41079), and moves the LTGO bond financing of \$16 million from the Major Maintenance and Asset Management project (MC-PR-41001) to MC-PR-41079.

See “Adjust Park District-Funded Debt Service” for associated debt service payments and “Green Lake Community Center Renovation” for changes to the Green Lake Community Center and Evans Pool Renovation bond issuance, both in the Capital section.

### **Adjust Park District-Funded Debt Service**

Expenditures	\$(6,734,871)
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This technical adjustment aligns Seattle Parks and Recreation’s (SPR) anticipated debt service obligations with projected debt service schedules for the 2026-2031 Proposed Capital Improvement Program. Specifically, this item reduces \$6.7 million of Park District Fund for planned debt service to align debt repayment with updated capital project scope and schedules. This item also updates estimated outyear debt service amounts based on the projected debt service rates.

See “Green Lake Community Center Renovation” and “Align Bond Issuance for Community Center Renovation Projects to Schedules” for the related bond issuance adjustments. There are also companion items that allocate this \$6.7 million of Park District Fund to other priority needs one-time in 2026—please see the “One-Time Realignment of Park District Funding for General Fund Savings” in the Operating section and the “Green Lake Community Center Renovation” in the Capital section.

### **Adjust REET-Funded Debt Service**

Expenditures	\$(250)
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This technical item adjusts Real Estate Excise Tax I debt service for various projects to align with the 2026-2031 Proposed Capital Improvement Program based on the projected debt service rates.

### **Add Out Year CIP Funding**

Expenditures	-
Revenues	-

This technical item adds \$86.7 million in 2031 to capital project spending and makes various small corrections to out-year budget for many discrete and ongoing capital projects to align with the 2026-2031 Proposed Capital Improvement Program. This item is an annual change adding planned spending assumptions to the last years of the CIP.

# Seattle Parks and Recreation

## Proposed Technical

### **Budget Neutral Project Changes**

Expenditures	\$238,095
Revenues	\$403,841

This technical item includes a variety of technical changes to true up the budget to revenue projections and to align budget with operational plans for 2026. This item adds Park and Recreation Fund expenses and revenue to the Golf program, among other technical changes.

### **Budget Neutral Position Changes**

Expenditures	-
Position Allocation	1.00

This technical change adjusts expense and revenue budgets within projects to correctly align the budgets and accounts with position reclassifications done outside of the previous budget process and/or APEX/SAM adjustments, and other technical position changes such as changing positions from part-time to full-time.

### **Changes from Current Year Legislation**

Position Allocation	1.00
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This item includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. In a standalone ordinance in 2025, a Strategic Advisor 1 position for Seattle Parks and Recreation was added to support the Sound Transit 3 Link expansion from West Seattle to Ballard.

### **Bargained Annual Wage Adjustment to Base Budget**

Expenditures	\$(1,809,623)
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This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

This item changes 2026 appropriations as follows: decreases General Fund by \$983,362, Park District Fund by \$410,322, Park and Recreation Fund by \$409,839, Sweetened Beverage Tax Fund by \$3,057, and King County Parks Levy Fund by \$3,043.

See "Support Organizational Capacity" in the Operating section, which allocates some of these funds to other priority needs ongoing.

### **SCERS Retirement Contribution Rate Reduction**

Expenditures	\$(85,016)
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The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

This item changes 2026 appropriations as follows: decreases General Fund by \$60,712, Park and Recreation Fund by

## Seattle Parks and Recreation

\$23,850, Sweetened Beverage Tax Fund by \$237, and King County Parks Levy Fund by \$217.

### Citywide Adjustments for Standard Cost Changes - Healthcare Adjustment

Expenditures	\$(62,677)
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This item adjusts the distribution of indirect health care expenses across programs in SPR. The adjustment is necessary to redistribute central cost adjustments and indirect health care across SPR programs in response to proposed changes throughout the department.

This item changes 2026 appropriations as follows: increases General Fund by \$220,215 and decreases Park and Recreation Fund by \$282,595 and Sweetened Beverage Tax Fund by \$297.

### Fund Balancing Adjustments - Proposed

Revenues	\$7,630,280
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This is a technical item to record fund balancing entries for the Park and Recreation Fund, Park District Fund, and King County Parks Levy Fund, which are primarily managed by this department.

# Seattle Parks and Recreation

## Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>SPR - BC-PR-10000 - 2008 Parks Levy</b>				
33860 - 2008 Parks Levy Fund	2,309,952	-	-	-
<b>Total for BSL: BC-PR-10000</b>	<b>2,309,952</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPR - BC-PR-20000 - Building For The Future</b>				
00100 - General Fund	193,854	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	112,256	-	-	-
10200 - Park And Recreation Fund	4,629,527	800,000	1,800,000	1,800,000
14500 - Payroll Expense Tax	26,570	-	-	-
19710 - Seattle Park District Fund	7,410,036	6,136,746	5,229,575	5,229,575
30010 - REET I Capital Fund	1,537,184	-	-	-
30020 - REET II Capital Fund	1,344,928	-	-	-
35040 - Waterfront LID #6751	9,100,000	-	-	-
35900 - Central Waterfront Improvement Fund	10,604,150	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,208,579	-	-	-
<b>Total for BSL: BC-PR-20000</b>	<b>37,167,083</b>	<b>6,936,746</b>	<b>7,029,575</b>	<b>7,029,575</b>
<b>SPR - BC-PR-30000 - Debt and Special Funding</b>				
00164 - Unrestricted Cumulative Reserve Fund	128,426	-	-	-
10200 - Park And Recreation Fund	2,276,056	166,400	-	-
19710 - Seattle Park District Fund	-	-	6,734,871	-
30010 - REET I Capital Fund	3,009,413	3,053,034	3,047,834	3,047,584
30020 - REET II Capital Fund	1,628,918	1,815,325	330,000	330,000
36000 - King County Parks Levy Fund	1,117,510	-	-	-
<b>Total for BSL: BC-PR-30000</b>	<b>8,160,323</b>	<b>5,034,759</b>	<b>10,112,705</b>	<b>3,377,584</b>
<b>SPR - BC-PR-40000 - Fix It First</b>				
00100 - General Fund	-	130,000	-	-
00164 - Unrestricted Cumulative Reserve Fund	422,404	185,000	35,000	35,000
10200 - Park And Recreation Fund	19,253,132	1,099,000	1,099,000	2,899,000
14500 - Payroll Expense Tax	513,268	41,311	-	-
17861 - Seattle Preschool Levy Fund	173,124	-	-	-
19710 - Seattle Park District Fund	27,581,903	38,351,243	31,066,464	33,766,464
20110 - General Bond Interest and Redemption Fund	1,943,296	3,173,000	-	-

## Seattle Parks and Recreation

30010 - REET I Capital Fund	11,259,854	12,489,148	8,881,857	10,881,857
30020 - REET II Capital Fund	14,488,612	15,056,327	25,879,809	25,879,809
36000 - King County Parks Levy Fund	846,992	1,000,000	1,000,000	2,000,000
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	151,450,000	-

<b>Total for BSL: BC-PR-40000</b>	<b>76,482,586</b>	<b>71,525,029</b>	<b>219,412,130</b>	<b>75,462,130</b>
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### SPR - BC-PR-50000 - Maintaining Parks and Facilities

14500 - Payroll Expense Tax	2,190	-	-	-
19710 - Seattle Park District Fund	506,223	1,829,717	1,845,706	1,845,706
<b>Total for BSL: BC-PR-50000</b>	<b>508,414</b>	<b>1,829,717</b>	<b>1,845,706</b>	<b>1,845,706</b>

### SPR - BC-PR-60000 - SR520 Mitigation

33130 - Park Mitigation & Remediation	17,570	-	-	-
<b>Total for BSL: BC-PR-60000</b>	<b>17,570</b>	<b>-</b>	<b>-</b>	<b>-</b>

### SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs

00100 - General Fund	55,792,256	57,399,745	61,925,739	55,743,152
10200 - Park And Recreation Fund	4,180,886	4,691,133	4,915,529	5,093,659
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
15280 - Gift Catalog - Parks	4,000	-	-	-
19710 - Seattle Park District Fund	26,718,607	38,933,557	39,764,332	46,824,920
36000 - King County Parks Levy Fund	9,965	1,104,437	1,035,673	1,035,673
<b>Total for BSL: BO-PR-10000</b>	<b>86,705,715</b>	<b>102,128,873</b>	<b>107,641,273</b>	<b>108,697,404</b>

### SPR - BO-PR-20000 - Leadership and Administration

00100 - General Fund	47,708,688	44,406,192	46,941,679	47,690,801
00155 - Sweetened Beverage Tax Fund	29,000	-	-	-
10200 - Park And Recreation Fund	1,449,581	1,163,730	1,122,727	1,382,310
14500 - Payroll Expense Tax	80,000	1,100,000	600,000	-
15270 - Off-Leash Area Donation Fund	22,911	-	-	-
17876 - FEPP Levy 2025	-	-	-	600,000
19710 - Seattle Park District Fund	7,607,527	5,702,557	5,918,295	6,496,568
<b>Total for BSL: BO-PR-20000</b>	<b>56,897,707</b>	<b>52,372,480</b>	<b>54,582,701</b>	<b>56,169,679</b>

### SPR - BO-PR-30000 - Departmentwide Programs

00100 - General Fund	4,044,710	5,455,627	5,555,618	5,399,832
10200 - Park And Recreation Fund	8,209,911	10,008,165	10,428,347	9,941,695
14500 - Payroll Expense Tax	-	186,000	186,000	186,000
17876 - FEPP Levy 2025	-	-	-	138,183
19710 - Seattle Park District Fund	5,985,121	6,720,830	7,037,717	6,865,010
36000 - King County Parks Levy Fund	-	30,000	30,000	30,000

## Seattle Parks and Recreation

<b>Total for BSL: BO-PR-30000</b>	<b>18,239,742</b>	<b>22,400,623</b>	<b>23,237,682</b>	<b>22,560,720</b>
<b>SPR - BO-PR-50000 - Recreation Facility Programs</b>				
00100 - General Fund	16,659,711	17,191,807	17,178,307	15,788,753
00155 - Sweetened Beverage Tax Fund	205,612	346,012	359,862	356,271
10200 - Park And Recreation Fund	10,059,696	13,903,141	15,219,441	15,312,659
12400 - Arts and Culture Fund	-	-	-	-
17876 - FEPP Levy 2025	-	-	-	1,672,800
19710 - Seattle Park District Fund	20,293,240	21,977,104	22,287,322	22,356,039
36000 - King County Parks Levy Fund	651,095	773,916	784,784	781,524
<b>Total for BSL: BO-PR-50000</b>	<b>47,869,354</b>	<b>54,191,980</b>	<b>55,829,716</b>	<b>56,268,046</b>
<b>SPR - BO-PR-60000 - Golf Programs</b>				
00100 - General Fund	-	-	-	-
10200 - Park And Recreation Fund	16,437,004	18,348,069	18,485,032	18,435,159
<b>Total for BSL: BO-PR-60000</b>	<b>16,437,004</b>	<b>18,348,069</b>	<b>18,485,032</b>	<b>18,435,159</b>
<b>SPR - BO-PR-80000 - Zoo and Aquarium Programs</b>				
00100 - General Fund	2,840,216	3,723,377	3,723,377	3,723,377
10200 - Park And Recreation Fund	1,000,077	203,651	203,651	203,651
19710 - Seattle Park District Fund	4,941,079	5,264,026	5,474,587	5,474,587
<b>Total for BSL: BO-PR-80000</b>	<b>8,781,372</b>	<b>9,191,054</b>	<b>9,401,615</b>	<b>9,401,615</b>
<b>Department Total</b>	<b>359,576,822</b>	<b>343,959,329</b>	<b>507,578,135</b>	<b>359,247,617</b>
<b>Department Full-Time Equivalents Total*</b>	<b>1,131.89</b>	<b>1,139.70</b>	<b>1,132.35</b>	<b>1,155.38</b>

*\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

## Seattle Parks and Recreation

### Budget Summary by Fund Seattle Parks and Recreation

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	127,239,436	128,306,749	135,324,721	128,345,914
00155 - Sweetened Beverage Tax Fund	234,612	346,012	359,862	356,271
00164 - Unrestricted Cumulative Reserve Fund	663,087	185,000	35,000	35,000
10200 - Park And Recreation Fund	67,495,869	50,383,290	53,273,727	55,068,133
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	622,029	1,327,311	786,000	186,000
15270 - Off-Leash Area Donation Fund	22,911	-	-	-
15280 - Gift Catalog - Parks	4,000	-	-	-
17861 - Seattle Preschool Levy Fund	173,124	-	-	-
17876 - FEPP Levy 2025	-	-	-	2,410,983
19710 - Seattle Park District Fund	101,043,737	124,915,781	125,358,869	128,858,869
20110 - General Bond Interest and Redemption Fund	1,943,296	3,173,000	-	-
30010 - REET I Capital Fund	15,806,451	15,542,182	11,929,691	13,929,441
30020 - REET II Capital Fund	17,462,458	16,871,652	26,209,809	26,209,809
33130 - Park Mitigation & Remediation	17,570	-	-	-
33860 - 2008 Parks Levy Fund	2,309,952	-	-	-
35040 - Waterfront LID #6751	9,100,000	-	-	-
35900 - Central Waterfront Improvement Fund	10,604,150	-	-	-
36000 - King County Parks Levy Fund	2,625,562	2,908,353	2,850,457	3,847,197
37100 - 2023 Multipurpose LTGO Bond Fund	2,208,579	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	151,450,000	-
<b>Budget Totals for SPR</b>	<b>359,576,822</b>	<b>343,959,329</b>	<b>507,578,135</b>	<b>359,247,617</b>

## Seattle Parks and Recreation

### Revenue Overview

#### 2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
347040	Recreation Admission Fees	(145,149)	-	-	-
347050	Exhibit Admission Charges	(3,700)	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>(148,849)</b>	-	-	-
330020	Intergov-Revenues	91,935	-	-	-
331110	Direct Fed Grants	800,625	808,000	808,000	808,000
333110	Ind Fed Grants	1,482,422	181,812	181,812	181,812
334010	State Grants	3,314,279	95,110	95,110	95,110
337010	Grants & Contr From Local Govt	1,151,877	-	-	-
337080	Other Private Contrib & Dons	3,431,560	511,000	1,511,000	1,511,000
341040	Sales Of Maps & Publications	11,348	-	-	-
341080	Resale Revenues	18,630	-	-	-
341090	Sales Of Merchandise	133,590	27,284	27,284	27,284
341900	General Government-Other Rev	2,954,026	2,318,442	2,318,442	2,318,442
343270	Resource Recovery Rev	-	3,792,081	3,450,831	3,450,831
343310	Recoveries	-	34,513	34,513	34,513
345010	Design & Planning Fees	35,000	-	-	-
347010	Recreation Activities Fees	19,129,976	19,055,401	18,885,743	19,228,779
347020	Recreation Shared Revs Arc	1,262,936	1,013,392	1,013,392	1,013,392
347040	Recreation Admission Fees	3,243,808	3,795,880	3,316,464	3,316,464
347050	Exhibit Admission Charges	44,500	695,121	695,121	695,121
347060	Athletic Facility Fees	3,488,179	3,860,647	4,802,043	4,802,043
347070	Recreation Education Fees	2,924,754	5,238,212	5,246,407	5,307,212
347090	Parks and Recreation Recovery	9,919,568	(74,850)	100,000	100,000
347170	Public Benefit Rev	(1,509,801)	-	-	-
347180	Tenant Improv Lease Rev Disc	(640,711)	-	-	-
350190	Nsf Check Fees	940	-	-	-
360220	Interest Earned On Deliquent A	3,439	-	-	-
360260	Lease revenue GASB87	2,043,531	-	-	-
360290	Parking Fees	79,970	79,192	79,192	79,192
360300	St Space Facilities Rentals	4,974,332	5,675,918	5,932,595	5,932,595
360310	Lt Space/Facilities Leases	1,536,395	1,005,885	1,005,885	1,005,885
360330	Housing Rentals & Leases	6,000	-	-	-
360340	Concession Proceeds	410,190	80,000	80,000	80,000
360350	Other Rents & Use Charges	1,849,542	1,531,396	1,415,349	1,415,349
360380	Sale Of Junk Or Salvage	4,087	-	-	-
360390	Proceeds From Sale Of Assets	9,926	-	-	-



## Seattle Parks and Recreation

360420	Other Judgments & Settlements	260,320	-	-	-
360540	Cashiers Overages & Shortages	437	-	-	-
360590	Program Income	374	-	-	-
360690	Building/Oth Space Rent	-	72,000	72,000	72,000
360900	Miscellaneous Revs-Other Rev	120,463	1,495,854	1,511,544	1,511,544
379020	Capital Contributions	-	(195,000)	(195,000)	(195,000)
<b>Total Revenues for: 10200 - Park And Recreation Fund</b>		<b>62,588,445</b>	<b>51,097,290</b>	<b>52,387,727</b>	<b>52,791,568</b>
400000	Use of/Contribution to Fund Balance	-	(714,000)	886,000	2,276,565
<b>Total Resources for:10200 - Park And Recreation Fund</b>		<b>62,588,445</b>	<b>50,383,290</b>	<b>53,273,727</b>	<b>55,068,133</b>
337080	Other Private Contrib & Dons	2,677	-	-	-
<b>Total Revenues for: 15270 - Off-Leash Area Donation Fund</b>		<b>2,677</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	-	140,821	73,046	73,046
360900	Miscellaneous Revs-Other Rev	-	6,682,303	6,682,303	6,682,303
397010	Operating Transfers In	-	120,676,312	124,523,113	124,523,113
<b>Total Revenues for: 19710 - Seattle Park District Fund</b>		<b>-</b>	<b>127,499,436</b>	<b>131,278,462</b>	<b>131,278,462</b>
400000	Use of/Contribution to Fund Balance	-	3,134,178	26,954	5,176,985
<b>Total Resources for:19710 - Seattle Park District Fund</b>		<b>-</b>	<b>130,633,614</b>	<b>131,305,416</b>	<b>136,455,447</b>
334010	State Grants	-	721,000	721,000	721,000
360900	Miscellaneous Revs-Other Rev	22,247,665	-	-	-
<b>Total Revenues for: 33130 - Park Mitigation &amp; Remediation</b>		<b>22,247,665</b>	<b>721,000</b>	<b>721,000</b>	<b>721,000</b>
400000	Use of/Contribution to Fund Balance	-	(721,000)	(721,000)	(721,000)
<b>Total Resources for:33130 - Park Mitigation &amp; Remediation</b>		<b>22,247,665</b>	<b>-</b>	<b>-</b>	<b>-</b>
360900	Miscellaneous Revs-Other Rev	11,500	-	-	-
<b>Total Revenues for: 33860 - 2008 Parks Levy Fund</b>		<b>11,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
337050	Proceeds-Countywide Tax Levy	3,308,615	-	-	-
397010	Operating Transfers In	-	2,949,468	2,949,467	2,949,467
<b>Total Revenues for: 36000 - King County Parks Levy Fund</b>		<b>3,308,615</b>	<b>2,949,468</b>	<b>2,949,467</b>	<b>2,949,467</b>
400000	Use of/Contribution to Fund	-	(41,115)	(99,010)	897,730

## Seattle Parks and Recreation

Balance				
<b>Total Resources for:36000 - King County Parks Levy Fund</b>	<b>3,308,615</b>	<b>2,908,352</b>	<b>2,850,457</b>	<b>3,847,197</b>
<b>Total SPR Resources</b>	<b>88,010,053</b>	<b>183,925,256</b>	<b>187,429,599</b>	<b>195,370,777</b>

### Appropriations by Budget Summary Level and Program

#### **SPR - BC-PR-10000 - 2008 Parks Levy**

The purpose of the 2008 Parks Levy Budget Summary Level is to provide the projects identified in the 2008 Parks and Green Spaces Levy including: neighborhood park and green space park acquisitions; development or restoration of major neighborhood parks, cultural facilities, playgrounds, and playfields; restoration of urban forests; and Opportunity Fund projects proposed by neighborhood and community groups.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
08 Levy Neighborhood Park Acq	1,298,542	-	-	-
08 Levy Opportunity Fund	216,575	-	-	-
08 Levy Parks and Playgrounds	794,835	-	-	-
<b>Total</b>	<b>2,309,952</b>	<b>-</b>	<b>-</b>	<b>-</b>

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

*The following information summarizes the programs in 2008 Parks Levy Budget Summary Level:*

#### **08 Levy Neighborhood Park Acq**

The purpose of the 2008 Parks Levy- Neighborhood Park Acquisition Budget Program Level is to provide for neighborhood park acquisitions identified in the 2008 Parks Levy.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
08 Levy Neighborhood Park Acq	1,298,542	-	-	-

#### **08 Levy Opportunity Fund**

The purpose of the 2008 Parks Levy - Opportunity Fund Development Budget Program Level is to provide funding for development projects identified by neighborhood and community groups.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
08 Levy Opportunity Fund	216,575	-	-	-

#### **08 Levy Parks and Playgrounds**

## Seattle Parks and Recreation

The purpose of the 2008 Parks Levy - Neighborhood Parks and Playgrounds Budget Program Level is to improve and address safety issues at playgrounds throughout the city identified in the 2008 Parks Levy.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
08 Levy Parks and Playgrounds	794,835	-	-	-

### **SPR - BC-PR-20000 - Building For The Future**

The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Building For The Future - CIP	37,167,083	6,936,746	7,029,575	7,029,575
<b>Total</b>	<b>37,167,083</b>	<b>6,936,746</b>	<b>7,029,575</b>	<b>7,029,575</b>
Full-time Equivalents Total*	3.52	3.52	3.52	3.52

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### **SPR - BC-PR-30000 - Debt and Special Funding**

The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt and Special Funding	8,160,323	5,034,759	10,112,705	3,377,584
<b>Total</b>	<b>8,160,323</b>	<b>5,034,759</b>	<b>10,112,705</b>	<b>3,377,584</b>

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### **SPR - BC-PR-40000 - Fix It First**

The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fix It First - CIP	76,482,586	71,525,029	219,412,130	75,462,130
<b>Total</b>	<b>76,482,586</b>	<b>71,525,029</b>	<b>219,412,130</b>	<b>75,462,130</b>
Full-time Equivalents Total*	50.54	50.54	50.47	53.66

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# Seattle Parks and Recreation

## **SPR - BC-PR-50000 - Maintaining Parks and Facilities**

The purpose of the Maintaining Parks and Facilities Budget Summary Level is to improve existing P-Patches and dog off-leash areas as set forth in the first six-year planning cycle of the Seattle Park District.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Maintaining Parks & Facilities	508,414	1,829,717	1,845,706	1,845,706
<b>Total</b>	<b>508,414</b>	<b>1,829,717</b>	<b>1,845,706</b>	<b>1,845,706</b>

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

## **SPR - BC-PR-60000 - SR520 Mitigation**

The purpose of the SR520 Mitigation BSL is to account for projects resulting from SR520 construction impacts.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
SR520 Mitigation	17,570	-	-	-
<b>Total</b>	<b>17,570</b>	<b>-</b>	<b>-</b>	<b>-</b>

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

## **SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs**

The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
CIP Cost Recovery Offset	(774,874)	(1,579,784)	(1,579,784)	(1,579,784)
M&R Grounds Crews	51,632,628	59,703,420	62,986,520	62,298,012
M&R Shops Crews	26,729,321	32,984,823	34,703,917	35,756,902
M&R Specialty Crews	9,118,640	11,020,414	11,530,620	12,222,274
<b>Total</b>	<b>86,705,715</b>	<b>102,128,873</b>	<b>107,641,273</b>	<b>108,697,404</b>
Full-time Equivalents Total*	553.95	565.26	565.26	570.75

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*The following information summarizes the programs in Parks and Facilities Maintenance and Repairs Budget Summary Level:*

# Seattle Parks and Recreation

## CIP Cost Recovery Offset

The purpose of the CIP Cost Recovery Offset Budget Program Level is to recover costs associated with indirect programs within the Parks and Facilities Maintenance and Repairs BSL from the direct cost capital programs. This program does not fully recover Parks and Facilities Maintenance and Repairs BSL costs.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
CIP Cost Recovery Offset	(774,874)	(1,579,784)	(1,579,784)	(1,579,784)

## M&R Grounds Crews

The purpose of the M&R Grounds Crews Budget Program Level is to provide custodial, landscape, and forest maintenance and restoration services.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
M&R Grounds Crews	51,632,628	59,703,420	62,986,520	62,298,012
Full Time Equivalents Total	307.56	307.87	307.87	308.75

## M&R Shops Crews

The purpose of the M&R Shops Crews Budget Program Level is to repair and maintain park buildings and infrastructure so that park users can have safe, structurally sound, and attractive parks and recreational facilities.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
M&R Shops Crews	26,729,321	32,984,823	34,703,917	35,756,902
Full Time Equivalents Total	172.00	183.00	183.00	186.30

## M&R Specialty Crews

The purpose of the M&R Specialty Crews Budget Program Level is to provide centralized management of natural areas and developed parks including forest restoration, urban forestry, wildlife management, trails, and grass and turf management.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
M&R Specialty Crews	9,118,640	11,020,414	11,530,620	12,222,274
Full Time Equivalents Total	74.39	74.39	74.39	75.70

## Seattle Parks and Recreation

### **SPR - BO-PR-20000 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	32,037,626	20,559,348	22,094,630	22,605,530
COVID Planning 2021	-	-	-	166,926
Departmental Indirect Costs	15,668,775	16,674,991	17,377,674	17,567,069
Divisional Indirect Costs	15,041,551	17,114,271	17,173,765	19,567,517
Indirect Cost Recovery Offset	(5,622,724)	(7,368,568)	(7,659,160)	(9,333,158)
Pooled Benefits	(227,521)	5,392,439	5,595,793	5,595,794
<b>Total</b>	<b>56,897,707</b>	<b>52,372,480</b>	<b>54,582,701</b>	<b>56,169,679</b>
Full-time Equivalents Total*	151.62	149.12	149.12	156.42

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

*The following information summarizes the programs in Leadership and Administration Budget Summary Level:*

#### **Citywide Indirect Costs**

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services, Seattle Information Technology Department, and the Department of Human Resources.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	32,037,626	20,559,348	22,094,630	22,605,530

#### **COVID Planning 2021**

The purpose of the COVID Planning 2021 Budget Program Level is to temporarily hold the consolidated Park Fund (10200) expenditure and revenue savings from extended COVID-19 impacts in 2021. The corresponding appropriation and revenue savings are moved out of operating divisions into this Budget Program, representing a one year plan to address financial impacts from the pandemic on the Park Fund (10200).

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
COVID Planning 2021	-	-	-	166,926

#### **Departmental Indirect Costs**

The purpose of the Departmental Indirect Costs Budget Program Level is to provide executive, financial, communications, human resources and business support and strategic planning an analysis to the departments.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
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## Seattle Parks and Recreation

Departmental Indirect Costs	15,668,775	16,674,991	17,377,674	17,567,069
Full Time Equivalents Total	94.25	91.50	91.50	92.50

### Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Budget Program Level is to provide managerial and administrative support for operating divisions. The Budget Program also provides planning and development support to develop new park facilities, and make improvements to existing park facilities to benefit the public.

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
Divisional Indirect Costs	15,041,551	17,114,271	17,173,765	19,567,517
Full Time Equivalents Total	57.37	57.62	57.62	63.92

### Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs. This program does not fully recover Leadership and Administration BSL costs.

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
Indirect Cost Recovery Offset	(5,622,724)	(7,368,568)	(7,659,160)	(9,333,158)

### Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
Pooled Benefits	(227,521)	5,392,439	5,595,793	5,595,794

## Seattle Parks and Recreation

### **SPR - BO-PR-30000 - Departmentwide Programs**

The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, , athletic and event scheduling, and the Seattle Conservation Corps.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Departmentwide Other	5,168,128	6,410,675	6,586,877	6,952,581
Partnerships - Departmentwide	8,574,844	9,755,254	10,087,773	9,118,046
Seattle Conservation Corps	4,496,771	6,234,694	6,563,032	6,490,092
<b>Total</b>	<b>18,239,742</b>	<b>22,400,623</b>	<b>23,237,682</b>	<b>22,560,720</b>
Full-time Equivalents Total*	89.59	88.59	87.66	88.36

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*The following information summarizes the programs in Departmentwide Programs Budget Summary Level:*

#### **Departmentwide Other**

The purpose of the Departmentwide-Other Budget Program Level is to provide emergency management and safety services at park facilities.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Departmentwide Other	5,168,128	6,410,675	6,586,877	6,952,581
Full Time Equivalents Total	39.86	38.86	37.93	39.86

#### **Partnerships - Departmentwide**

The purpose of the Partnerships-Departmentwide Budget Program Level is to provide centralized management for regional parks and major partners.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Partnerships - Departmentwide	8,574,844	9,755,254	10,087,773	9,118,046
Full Time Equivalents Total	30.17	30.17	30.17	30.17

#### **Seattle Conservation Corps**

The purpose of the Seattle Conservation Corps Budget Program Level is to provide training, counseling, and employment to formerly homeless and unemployed people with the goal that they acquire skills and experience leading to long-term employment and stability.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Seattle Conservation Corps	4,496,771	6,234,694	6,563,032	6,490,092



# Seattle Parks and Recreation

Full Time Equivalents Total	19.56	19.56	19.56	18.33
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## **SPR - BO-PR-50000 - Recreation Facility Programs**

The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Aquatic & Swimming Programs	11,610,039	12,578,215	13,293,077	13,165,184
Partnerships - Recreation	1,674,943	1,620,057	1,714,152	1,700,976
Rec Programs & Facility Ops	34,584,372	39,993,708	40,822,487	41,401,886
<b>Total</b>	<b>47,869,354</b>	<b>54,191,980</b>	<b>55,829,716</b>	<b>56,268,046</b>
Full-time Equivalents Total*	259.67	259.67	253.32	259.67

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*The following information summarizes the programs in Recreation Facility Programs Budget Summary Level:*

### **Aquatic & Swimming Programs**

The purpose of the Aquatic & Swimming Programs Budget Program Level is to provide a variety of structured and unstructured water-related programs and classes so participants can enjoy and develop skills in a range of aquatic activities.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Aquatic & Swimming Programs	11,610,039	12,578,215	13,293,077	13,165,184
Full Time Equivalents Total	49.30	50.30	50.30	50.30

### **Partnerships - Recreation**

The purpose of the Partnerships-Recreation Budget Program Level is to manage the Amy Yee Tennis Center, the largest public tennis center facility in the Puget Sound area.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Partnerships - Recreation	1,674,943	1,620,057	1,714,152	1,700,976
Full Time Equivalents Total	8.70	8.70	8.70	8.70

### **Rec Programs & Facility Ops**

The purpose of the Rec Programs & Facility Ops Budget Program Level is to manage and staff the City's neighborhood community centers and citywide recreation facilities and programs, which allow users to enjoy a variety of social, athletic, cultural, and recreational activities.

<b>Expenditures/FTE</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>
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## Seattle Parks and Recreation

	Actuals	Adopted	Endorsed	Proposed
Rec Programs & Facility Ops	34,584,372	39,993,708	40,822,487	41,401,886
Full Time Equivalents Total	201.67	200.67	194.32	200.67

### **SPR - BO-PR-60000 - Golf Programs**

The purpose of the Golf Budget Summary Level is to manage the City's four golf courses at Jackson, Jefferson, West Seattle, and Interbay to provide public golf courses and related programs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Golf Course Programs	16,437,004	18,348,069	18,485,032	18,435,159
<b>Total</b>	<b>16,437,004</b>	<b>18,348,069</b>	<b>18,485,032</b>	<b>18,435,159</b>
Full-time Equivalents Total*	23.00	23.00	23.00	23.00

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### **SPR - BO-PR-80000 - Zoo and Aquarium Programs**

The purpose of the Zoo and Aquarium Budget Summary Level is to support contracted non-profit partners ability to provide services to the community through operations of the Woodland Park Zoo and the Seattle Aquarium.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Zoo and Aquarium Programs	8,781,372	9,191,054	9,401,615	9,401,615
<b>Total</b>	<b>8,781,372</b>	<b>9,191,054</b>	<b>9,401,615</b>	<b>9,401,615</b>

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