



Seattle
Parks & Recreation

2023 Annual Report Appendix

Financial & Organizational Performance Report

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APPENDIX A

Detailed Financial and Performance Reporting: 2023 Operating Budget

In April 2023, Seattle Parks and Recreation (SPR) submitted the Cycle 2 Ramp Up & Reporting Plan that described our approach to reporting on accomplishments and funding in Cycle 2. As part of that approach, we committed to financial and performance reporting by detailed line of business, in order to help the public, the Board of Parks and Recreation Commissioners, and the Park District Board stay informed of our progress. This appendix provides 2023 year-end financial information and performance accomplishments SPR’s 2023 operating budget across all funds.

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Lines of Business & Detailed Lines of Business

For planning and reporting purposes only, SPR’s budget and operations are organized into Lines of Business (LOBs), representing broad program areas, and detailed lines of business (DLOBs), generally representing individual programs, work units, or focus areas. LOBs and DLOBs have descriptions of their impact or activities.

We are reporting financial and performance data for 2023 at the DLOB level. However, SPR’s legal budget authority is developed and adopted at the Budget Summary Level (BSL) by fund. The LOB/DLOB structure reflects a more intuitive reporting framework more closely aligned with the programs and services provided by SPR.

Fund

SPR’s operating budget is comprised of several funds—most notably the General Fund, the Seattle Park District, and the Park Fund (earned revenue from fees, grants, rentals, etc). Most LOBs within SPR are funded by more than one of these sources—and in the table below we are reporting financial data by fund.

Revised 2023 Budget | 2023 Actuals | % Spent

The City adopts the operating budget for a fiscal calendar year and generally revises the budget two times a year, taking into account various changes such as recognizing grants, changing employee wages based on labor contracts settling, etc.

The 2023 Revised Budget column represents SPR’s official budget, so it is what we report below. The 2023 Actuals column reflects the amount of funding actually spent in the 2023 fiscal year.

Note: 2023 Park District actuals reflect the planned underspend of operating resources to support annual wage increases that were not finalized in 2023. These resources will support the payout of these retroactive wages in 2024.

Performance Measure | 2023 Goal | 2023 Actual Performance

SPR’s various LOBs offer a wide variety of programs and services. Many elements of their work are measured and tracked. For our online reporting dashboards and for this report, we have identified key performance indicators for each DLOB that help tell the story of its work. Note that we have selected to report on measures that are representative of their performance, or are of interest to the public or elected officials, but that do not necessarily report on the full scope of outputs and outcomes delivered by the DLOB.

Generally, each DLOB has a goal for annual performance, which is reported in the 2023 Goal column. This goal is based on the budgeted funding levels for that DLOB, and changes to the budget would impact SPR’s ability to meet that goal.

The table below also includes the 2023 Actual Performance column, tracking whether the DLOB missed, met, or exceeded 2023 goals.

Other Accomplishments: As mentioned above, generally program staff track a wide variety of information above and beyond our key performance indicators. Where relevant, we have included some additional measures in the Other Accomplishments column; others are used in blogposts, newsletters, internally for continuous improvement of programs and services, and in other reports throughout the year.

Notes: Where there may be specific information related to the DLOB’s financial or operational performance, we have included it as notes.

Fund	Revised 2023 Budget	2023 Actuals	% Spent	Performance Measure	2023 Goal	2023 Actual Performance
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LINE OF BUSINESS

ACTIVATION Facilitate and support events and programming to promote social engagement, build community, health and wellness, and leverage SPR's assets and facilities to the fullest extent.

Arts in Parks

Recruit and select artists to activate parks through art engagement and temporary installations at parks with high priority for activation.

19710: Park District	\$428,360	\$239,976	56%	# community events and installations	40	207 events and installations plus 20 virtual
Total	\$428,360	\$239,976				

Other Accomplishments: 30 community organizations funded.

Note: Underspend due to unfilled position(s).

Athletics

Offer scheduled use of SPR/SPS athletic fields and facilities so that Seattle residents can participate in organized team or individual sports and live a healthy, active lifestyle.

00100: General Fund	\$6,494	\$88,886	107%	# hours of scheduled uses on ALL fields/ facilities for youth and adults	225,000	198,983
10200: Park Fund	\$2,157,994	\$2,286,629				
19710: Park District	\$631,103	\$629,325				
Total	\$2,795,592	\$3,004,840				

Other Accomplishments: 322 athletic teams supported, 32,475 hours of court reservations at Amy Yee Tennis Center.

Center City Activation

Offer a range of events and programming in downtown parks in partnership with community organizations. Activations include buskers, food trucks, games, café-style seating, events, and Park Concierge Program.

00100: General Fund	\$52,881	\$115,217	101%	# park concierge hours	22,400	21,677
10200: Park Fund	\$239,769	\$239,082				
19710: Park District	\$1,142,619	\$1,097,943				
Total	\$1,435,269	\$1,452,242				

Other Accomplishments: 4,068 busking program hours, 5,360 Center City events and activations hosted by SPR and partners.

Environmental Programming

Offer a variety of ways to reduce nature deficit by making connections to the natural world, including K-5 school programs, public programs, community partnerships, virtual programs, volunteer opportunities, and environmental learning centers.

00100: General Fund	\$1,540,642	\$1,450,922	92%	# of environmental education programming participants	10,000	20,334
10200: Park Fund	\$320,468	\$252,545				
Total	\$1,861,110	\$1,703,467				

Other Accomplishments: 1,086 environmental education programming hours planned, and 8,816 visitors at Discovery Park Visitors Center (with Q1 closure due to renovation work, these programs temporarily operated out of Carkeek Park Visitor Center).

Event Scheduling

Ensure safety, minimize conflicts, and responsibly manage use of SPR's spaces and facilities by offering use permits across SPR's system so residents and visitors can recreate, celebrate, and participate in events and activities in SPR-managed spaces.

00100: General Fund	\$69,633	\$2,102	111%	# bookings (picnic shelters, picnic tables, electricity hookups)	25,000	17,264
10200: Park Fund	\$1,032,171	\$1,215,941				
Total	\$1,101,804	\$1,218,043				

Other Accomplishments: 3,807 permits issued.

Note: Additional expenses above budget related to supporting events (event staffing, etc), recovered by permit fee revenue above goal.

Fund	Revised 2023 Budget	2023 Actuals	% Spent	Performance Measure	2023 Goal	2023 Actual Performance
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ACTIVATION (CONTINUED)

Get Moving

Support local nonprofit organizations, small businesses, and community groups in offering innovative and culturally relevant events and/or programs to increase participation in community sports, recreation and physical fitness activities that serve under-resourced communities.

00100: General Fund	\$51,071	\$50,172	100%	\$ value of grants	\$115,000	\$114,627
10200: Park Fund	\$53,881	\$54,612				
19710: Park District	\$332,919	\$332,919				
Total	\$437,870	\$437,704				

Other Accomplishments: 11 grants to community partners (7 recurring and 4 new), 428 hours of programming, 742 participants. These resources also funded free fitness classes (Steppers United, Hip Hop Spin, Roller Derby, and more) at Garfield, Rainier, and Rainier Beach Community Centers.

Mobile Rec

Provide interactive, educational, and fun engagement to promote health and well-being opportunities directly into communities at parks and community spaces in neighborhoods with socioeconomic disparities.

00100: General Fund	\$360,515	\$282,330	77%	# of weekly activations	1,900	772
10200: Park Fund	\$154,015	\$111,720				
19710: Park District	\$1,053,639	\$808,790				
Total	\$1,568,169	\$1,202,840				

Other Accomplishments: 11,241 participants, 4,482 attendees at the annual Big Day of Play.

Note: Underspend due to unfilled position(s) and slower than anticipated program ramp up.

Outdoor Park Activation

Sustain positive programming in identified community parks by partnering with and empowering community members to conceptualize, develop and implement culturally relevant programming

00100: General Fund	\$61,554	\$32,774	43%	# parks activated by the program in collaboration with community partners	6	2 parks activated throughout the year; 7 others activated one or more times
19710: Park District	\$603,303	\$253,312				
Total	\$664,857	\$285,987				

Other Accomplishments: 1,062 activations in 9 priority neighborhoods.

Note: Underspend due to unfilled position(s) and slower than anticipated program ramp up.

Recreation for All

Support local nonprofit organizations, small businesses, community groups, and individuals to provide culturally relevant programs and events in neighborhoods where health and enrichment disparities are prevalent.

00100: General Fund	\$0	\$10,000	73%	# Community Engagement Ambassadors hours	6,000	2,894
10200: Park Fund	\$0	\$13,088				
19710: Park District	\$937,133	\$664,669		\$ value of grants disbursed	\$350,000	\$322,555
Total	\$937,133	\$687,757				

Other Accomplishments: 100% of funded programs reaching intended populations, 24 languages spoken by the Community Engagement Ambassadors.

Note: Underspend due to unfilled position(s) and slower than anticipated program ramp up.

Fund	Revised 2023 Budget	2023 Actuals	% Spent	Performance Measure	2023 Goal	2023 Actual Performance
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LINE OF BUSINESS

ADMINISTRATION & SUPPORT Provide strategic leadership, effective stewardship of public resources, and operating support for SPR’s direct service lines of business in service of SPR’s vision, mission, and values.

Administration and Support

Provide department leadership and coordinate departmentwide functions including human resources, communications, safety, equity, policy development, strategic planning, performance monitoring, property management, accounting and budget development and monitoring.

00100: General Fund	\$12,131,786	\$12,323,556	94%	% WMBE Utilization for purchasing	25%	26%
10200: Park Fund	\$1,634,411	\$1,091,068				
14500: Payroll Tax	\$300,000	\$300,000		% WMBE Utilization for consulting	35%	36%
15270: OLA Fund	\$0	\$7,783				
19710: Park District	\$3,824,741	\$3,105,761		% of residents reporting that Seattle’s parks and recreation system is important to the quality of life in Seattle	NA	97%
Total	\$17,890,939	\$16,828,167				

Note: This DLOB includes Park Fund Fee Stabilization Reserve in the Park District.

Central Costs

Pay for internal centralized City services (i.e., information technology, fleets and fuel, human resources, health care, unemployment, etc.) supporting departmentwide operations.

00100: General Fund	\$20,549,315	\$21,437,125	104%	Notes: These investments support services across the department, including employee healthcare, information technology, vehicles, and more. We do not track specific performance measures related to these items, but the other City departments providing these centralized services may report information separately.
10200: Park Fund	\$10,942	\$1,703		
19710: Park District	\$234,721	\$111,993		
Total	\$20,794,978	\$21,550,820		

Partnerships

Support partnerships, Magnuson Park operations, volunteer coordination, and contractual operating support payments to institutional partners such as the Museum of History and Industry, Seattle Asian Art Museum, and Woodland Park Zoo.

00100: General Fund	\$5,119,179	\$4,873,252	100%	Notes: These investments primarily provide operating subsidies to major partners like the Museum of History and Industry, Seattle Aquarium, and others. See the annual reports of these organizations for more information on the impact of these funds. The Revised Budget also reflects an administrative budget transfer from the Grounds Maintenance DLOB to the Partnerships DLOB to help support an unbudgeted increase from the updated agreement with Woodland Park Zoo. Specifically, this increase in the annual operating support payment to the Woodland Park Zoo is based on the terms of the 2022 Management and Operating Agreement which, in part, stipulate a higher annual escalation factor than the previous agreement. Actual inflation was also higher than anticipated when budgeted. SPR also partners with Seattle Center to support operations of Waterfront Park, led by Seattle Center using Park District funds. This work, including approximately \$3,500,000 of Park District funds, is not included in this table because funding is appropriated in the Seattle Center budget.
10200: Park Fund	\$2,944,585	\$3,299,034		
19710: Park District	\$5,367,082	\$5,306,829		
Total	\$13,430,847	\$13,479,116		

Other Accomplishments: 50,445 volunteer hours (not including GSP) valued at \$1.6 mill by the Independent Sector Index.

Fund	Revised 2023 Budget	2023 Actuals	% Spent	Performance Measure	2023 Goal	2023 Actual Performance
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ADMINISTRATION & SUPPORT (CONTINUED)

Seattle Conservation Corps

Provide job readiness training, social services support, and relevant skill development to formerly homeless people to help them obtain permanent employment and secure housing.

00100: General Fund	\$297,484	(\$619,099)	83%	# of work trainee completing the program	75%	75%
10200: Park Fund	\$3,818,463	\$3,818,463				
19710: Park District	\$1,565,789	\$1,541,864		# of work trainees enrolled per year	60	64
Total	\$5,681,736	\$4,741,228				

Other Accomplishments: 64 trainees enrolled (compared to 30 in 2022) with 48 completing the program, 39% trainees found housing, 31% secured employment, 130 projects were completed by SCC.

Note: Large negative General Fund amount due to accounting error in interfund fleet charges.

LINE OF BUSINESS

CAPITAL PLANNING & FACILITIES MAINTENANCE Develop, sustain, and protect our park and recreation system by reducing facility closures and increasing the useful life of our facilities through planning, preventative, and on-demand maintenance.

Capital Planning

Provide operating support for planning, design, capital project delivery and support, including direct administrative support and cost recovery from capital projects.

00100: General Fund	\$2,897,248	\$2,873,836	79%	Notes: This funding primarily supports the planning, design, and delivery of capital projects. See the Capital DLOB tables below to read about the performance accomplishments of this investment. The negative balance in the Park Fund relates to indirect cost recovery offsets associated with staff time charged to capital projects.
10200: Park Fund	\$206,503	(\$412,549)		
Total	\$3,103,750	\$2,461,287		

Facility Maintenance

Conduct planned maintenance through maintenance shops and skilled trades including plumbing, carpentry, painting, metal fabrication, HVAC, custodial services, equipment and event support, equipment repair, concrete and playground crew, pool services, third-shift preventive maintenance crew.

00100: General Fund	\$14,912,399	\$12,577,633	91%	# facilities maintenance labor hours	100,000	104,147
10200: Park Fund	\$2,049,435	\$1,978,723				
19710: Park District	\$7,956,061	\$8,111,882				
36000: King County Levy	\$10,158	\$10,157				
Total	\$24,928,054	\$22,678,395				

Other Accomplishments: 1,615 Graffiti abatement work orders opened and completed, 658 Vandalism work orders were opened and 609 were completed; 10 restrooms were weatherized for year-round use.

Utility Conservation Program

Increase energy efficiency and reduce carbon emissions in SPR's operations.

00100: General Fund	\$78,529	\$49,299	88%	# facilities partially electrified	2	2
10200: Park Fund	\$356,065	\$280,285				
19710: Park District	\$485,223	\$476,608				
Total	\$919,816	\$806,193				

Other Accomplishments: Rainier Community Center is completed while Miller Community Center is in process.

Fund	Revised 2023 Budget	2023 Actuals	% Spent	Performance Measure	2023 Goal	2023 Actual Performance
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LINE OF BUSINESS

EMERGENCY MANAGEMENT & SECURITY SERVICES Promote a safe environment for residents, park users, and staff working and recreating in our parks and in response to citywide emergencies.

Emergency Management and Security Services

Operate the Park Ranger program, security services, dog off-leash and scoop law enforcement in partnership with Seattle Animal

00100: General Fund	\$1,803,939	\$1,821,836	90%	# leash and scoop law verbal warnings issued by SPR Park Rangers and FAS Animal Control	NA	1,330
10200: Park Fund	\$50,527	\$23,458				
19710: Park District	\$3,811,771	\$3,275,491				
Total	\$5,666,238	\$5,120,785				

Other Accomplishments: 775 Park Code violation verbal warnings issued; 9 written warnings issued; 776 voluntary Park Code compliance when engaged.

LINE OF BUSINESS

GOLF Offer scheduled uses for adults and youth by providing access to SPR’s golf facilities so Seattle residents and visitors can participate in affordable golf programming.

Golf

Operate and maintain golf courses at Jackson Park, Jefferson Park, West Seattle and Interbay in collaboration with contractor provided services.

10200: Park Fund	\$14,209,823	\$14,207,462	100%	# rounds of golf	240,667	274,157
Total	\$14,209,823	\$14,207,462				

Other Accomplishments: 37,831 golf lesson.

Note: In 2023, golf exceeded its revenue goals enough to meet a required 3.5% contribution to the Park Fund and transfer \$2.2 million in 2024 to fund capital improvements of golf facilities (see the [Golf CIP DLOB](#)).

LINE OF BUSINESS

GROUNDS MAINTENANCE Provide clean, safe, and welcoming parks and green spaces for residents to enjoy and connect with nature by completing routine and demand maintenance in developed parks.

Grounds Maintenance

Operate geographic-based maintenance districts including evening and weekend crews, heavy equipment crews, and associated administrative support and utility expenses.

00100: General Fund	\$28,171,466	\$31,650,240	107%	# grounds maintenance hours	240,000	293,294
10200: Park Fund	\$745,993	\$277,470				
15280: Gift Catalog	\$0	\$3,164				
19710: Park District	\$12,854,827	\$12,831,913				
Total	\$41,772,286	\$44,762,787				

Other Accomplishments: 39 Park Inspection completed with 79% of those meeting maintenance goals, 110 restrooms received peak-season emphasis cleaning. See related note in the Partnerships DLOB related to an administrative budget transfer from this DLOB.

Special Maintenance

Provide access to clean and safe parks and rights of way through a coordinated Unified Care Team (UCT).

00100: General Fund	\$7,553,981	\$6,176,916	104%	Notes: This work is coordinated with the Unified Care Team, overseen by the Mayor’s Office, with progress tracked on the One Seattle Homelessness Action Plan, representing multi-departmental efforts.
10200: Park Fund	\$197,710	\$1,008,633		
Total	\$7,751,691	\$7,185,549		

Fund	Revised 2023 Budget	2023 Actuals	% Spent	Performance Measure	2023 Goal	2023 Actual Performance
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LINE OF BUSINESS

NATURAL RESOURCES MAINTENANCE Provide access to and maintain natural areas, green spaces, and gardens to connect people with and educate them about the natural environment.

Green Seattle Partnership

Provide ecological services, partnership development, and operating support for restoration and care of SPR's forested parkland. Note: Capital investments supporting this work included in Urban Forestry (Restoration) DLOB below.

00100: General Fund	\$326,231	\$333,902	77%	Notes: These investments primarily support efforts that are best captured by the measures of the Urban Forestry and Restoration Capital Line of Business , see the capital tables below. Underspend due to unfilled position(s) and slower than anticipated program ramp up.		
10200: Park Fund	\$12,789	\$0				
19710: Park District	\$133,025	\$31,010				
Total	\$472,044	\$364,912				

Natural Resources Maintenance

Operate SPR's natural area maintenance and urban forest maintenance, turf maintenance, trail maintenance, and citywide horticulture programs, including work at Volunteer Park Conservatory, Arboretum, Kubota Garden, and Seattle Japanese Garden. Note: Capital investments supporting this work included in Urban Forestry (Restoration) DLOB below.

00100: General Fund	\$4,900,283	\$5,085,997	100%	# existing trees inspected and maintained	4,000	6,533
10200: Park Fund	\$34,093	(\$156,339)				
19710: Park District	\$5,131,575	\$5,114,685				
Total	\$10,065,951	\$10,044,342				

Other Accomplishments: 1,875 tree-related work orders completed by the Tree Crew, 599 existing trees pruned, 10 miles of trail maintained.

Note: The Park District Budget is overstated by ~\$500K based on a technical error between this DLOB and the GSP DLOB above which is understated by the same amount.

LINE OF BUSINESS

RECREATION FACILITY OPERATIONS Provide safe and welcoming community gathering spaces so residents can connect, recreate, build community, have access to water sports, and learn life-long water safety and wellness skills.

Aquatics

Operate pools, aquatic programming, lifeguard training program, beach operations during summer, boat ramp management, and small craft centers.

00100: General Fund	\$3,403,372	\$3,296,890	97%	# swim lesson enrollments	17,000	26,062
10200: Park Fund	\$2,981,582	\$2,906,938				
19710: Park District	\$3,675,440	\$3,521,648				
Total	\$10,060,395	\$9,725,476				

Other Accomplishments: 194,668 duplicated participants in swim lessons, 3,350 free swim lessons provided through Swim Seattle, teen Late Night, and at summer beaches, 85 rescues at lifeguarded beaches, 197 seasonal lifeguards hired.

Community Center Operations

Operate community centers, including designing and providing programs, drop-in activities, rentals, and other services that are culturally relevant and responsive to community needs.

00100: General Fund	\$7,955,515	\$7,979,151	104%	# community center public operating hours	60,000	62,365
00155: SBT	\$62,536	\$84,224				
10200: Park Fund	\$1,815,247	\$2,641,440				
19710: Park District	\$6,897,426	\$6,746,687				
36000: King County Levy	\$238,793	\$240,263				
Total	\$16,969,516	\$17,691,765				

Other Accomplishments: 7,711 users of the Shower Programs at 4 community centers.

Fund	Revised 2023 Budget	2023 Actuals	% Spent	Performance Measure	2023 Goal	2023 Actual Performance
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LINE OF BUSINESS

RECREATION PROGRAMMING Provide structured opportunities for kids, teens, adults, seniors, and people with disabilities to recreate, access enrichment opportunities, connect with peers, and thrive.

Lifelong Recreation

Create and implement programs for older adults (50+) focused on physical activity, social engagement, education, arts, creativity, and healthy lifestyles.

19710: Park District	\$3,403,372	\$3,296,890	91%	# of program hours planned	5,000	6,534
Total	\$1,244,342	\$1,135,751				

Other Accomplishments: 6,493 program hours delivered, 20,700 participants including drop-in.

Recreation Programming Administration

Provide administrative support for recreation services.

00100: General Fund	\$756,285	\$389,499	68%	Note: This investment primarily supports the leadership of the Recreation Division's facilities and programs (community centers, pools, teen programs, and other recreation programming). See the measures associated with those lines of business in other parts of this table. Underspend due to unfilled position(s) and lower non labor spending.
10200: Park Fund	\$188,083	\$15,171		
19710: Park District	\$730,309	\$730,309		
Total	\$1,674,678	\$1,134,979		

Scholarships

Provide recreation and childcare scholarships to reduce financial barriers for low-income residents to participate in SPR programs.

00100: General Fund	\$468,772	\$469,204	94%	\$ scholarship for childcare	\$1,462,000	\$1,290,928
10200: Park Fund	\$493,251	\$376,354				
19710: Park District	\$415,926	\$414,580		\$ scholarships for recreation programs	\$415,926	\$336,512
36000: King County Levy	\$500,000	\$498,529				
Total	\$1,877,949	\$1,758,668				

Other Accomplishments: 470 recipients for childcare scholarships, 1,667 recipients for recreation scholarships.

Specialized Programming

Provide recreational opportunities for individuals with a range of cognitive and physical disabilities.

19710: Park District	\$3,403,372	\$3,296,890	92%	# of program hours planned	2,950	2,362
Total	\$1,345,871	\$1,232,735				

Other Accomplishments: 1,766 people enrolled in programs.

Teen Programming

Provide safe and welcoming places for young people ages 13-24 to recreate, gain life skills, and experience positive mentorship.

00100: General Fund	\$1,572,901	\$1,256,930	77%	# Late Night operating hours planned	4,056	3,108
00155: SBT	\$239,995	\$218,307				
10200: Park Fund	\$504,130	\$237,833		# Teen Center operating hours (not including Late Night)	3,796	3,084
19710: Park District	\$2,820,405	\$2,250,749				
Total	\$5,137,431	\$3,963,819				

Other Accomplishments: 18,373 Late Night Program participants. 30,358 Teen Programming participants.

Note: Underspend due to slower than anticipated program ramp up.

Fund	Revised 2023 Budget	2023 Actuals	% Spent	Performance Measure	2023 Goal	2023 Actual Performance
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RECREATION PROGRAMMING (CONTINUED)

Youth Learning & Academics

Provide programming for youth to reach academic goals with out-of-school support (preschool licensed care and community learning centers).

00100: General Fund	\$669,559	\$670,699	56%	# CLC program hours planned	1,644	1,038
10200: Park Fund	\$2,850,391	\$1,225,968				
19710: Park District	\$206,328	\$206,328				
Total	\$3,726,278	\$2,102,995				

Other Accomplishments: 1,094 Community Learning Center youth enrolled in school-year afterschool programs; 7,177 meals and 6,821 snacks served to children at SPR summer drop-in sites.

Note: Program budget in the Park Fund scales up or down annually based funding from Seattle Public Schools (SPS); in 2023 revenues were lower than assumed in the budget, therefore spending was an equivalent amount lower.



APPENDIX B

Detailed Financial and Performance Reporting: 2023 Capital Budget

In April 2023, Seattle Parks and Recreation (SPR) submitted the Cycle 2 Ramp Up & Reporting Plan that described our approach to reporting on accomplishments and funding in Cycle 2. We committed to financial and performance reporting by detailed line of business, in order to help the public, the Board of Parks and Recreation Commissioners, and the Park District Board stay informed of our progress. This appendix provides 2023 year-end financial information and performance accomplishments for SPR’s 2023 capital budget across all funds.

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 Renovating Play Areas, Renovating Restrooms, Athletic Field Resurfacing

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 Accessibility and Compliance, Asset Management and Long-Range Planning, Athletic Fields, Buildings, Infrastructure and Utilities, Irrigation and Drainage, Magnuson Park Buildings and Infrastructure, Major Maintenance, Park Features, Partnership Major Maintenance, Pools and Aquatics

CAPITAL DEVELOPMENT AND IMPROVEMENT 20
 Athletic Fields, Building Renovation or Development, Community Center Renovations and Redevelopment, Equitable Park Development Fund (aka Park CommUNITY Fund), Major Projects Challenge Fund (a Cycle 1 program), Golf Capital Improvements, New Park Development, Park Improvements, Waterfront Redevelopment

DEBT SERVICE 23

URBAN FORESTRY AND RESTORATION 24



Highlights of CIP Progress in 2023

As part of the Cycle 2 financial planning process, SPR set 6-year goals for maintaining, renovating, building, or rebuilding major assets. The tables below report comprehensively on progress toward these goals, but first we provide a snapshot of the status of some major capital projects of significant community interest, as of December 31, 2023.

Renovating Play Areas



Cycle 2 provided additional capital funding to increase the number of children’s play areas that are renovated each year, with a goal of renovating 33 by the end of 2028. We completed 6 play area renovations in 2023 (BF Day, Cal Anderson, 26th & Lynn, Soundview Terrace, Dr. Blanche Lavizzo, Spruce Street Minipark), and as of year-end, the 26 other sites needed to meet the Cycle 2 goal have been initiated and are at various stages in the capital project pipeline.

Renovating Restrooms



Cycle 2 provided additional capital resources to increase the number of park restrooms receiving comprehensive renovations each year, with a goal of renovating 27 by the end of 2028. While no projects were completed in 2023, 6 were in construction by year-end (Gas Works, Bitter Lake, Bradner Gardens, Green Lake South, Pathways Park, Interbay Stadium), and 10 were in design.

Athletic Field Resurfacing



Synthetic turf for athletic fields improves field safety and quality, and increases playable hours on the field in the wet seasons. However, the synthetic turf requires resurfacing every 8-12 years. In Cycle 2 SPR set a goal of resurfacing 6 fields, and completed 5 in 2023 (Montlake, Mickey Merriam aka Magnuson Field 5, Jefferson, Delridge, Hiawatha). 2 additional fields are in design, so given current funding SPR is on track to exceed the Cycle 2 goal.



Introduction To SPR's 2023 Capital Improvement Program Accomplishments

Background

SPR stewards a thriving and diverse system of parks, natural areas, community centers, boulevards, trails, playgrounds, fields and courts, pools, beaches, and so much more. Our capital improvement program (CIP) is focused on promoting healthy people, a thriving environment, and vibrant communities by preserving, enhancing, and expanding the physical assets where all Seattle residents can play, learn, contemplate, and build community. SPR uses criteria including safety, asset preservation, race and social justice, legal obligation, and improvements in efficiency to prioritize limited resources toward specific capital projects. Each of these criteria is a direct reflection of SPR's core values of access, opportunity, sustainability, and equity.

SPR's CIP is large and complex, with a 2023 adopted budget allocation of \$109.5 million (excluding prior year budget carry forward) and more than 400 active projects. This includes:

- i. Large, one-time, *discretionary projects*, such as building new parks or rebuilding community centers,
- ii. Basic *asset preservation work* essential to extend the life and safety of our existing assets, such as roof replacement and paving projects,
- iii. *Lifecycle replacement projects*, such as full-scale renovations of restrooms, play areas, or other park features

With a large system built over more than 100 years, SPR maintains a schedule of regularly renovating park features, meaning we will be repairing or replacing various assets every year as they approach or surpass their serviceable life. We also undertake a variety of projects based on changes in City, County, or State regulations or goals, such as requirements to retrofit structures built with unreinforced masonry, executive orders to decarbonize our facilities, and laws and policies to upgrade our facilities to provide greater access for people with disabilities.

Funding

SPR's CIP is supported by a variety of funds and resources. In 2023 this included 19 different funds—most notably the Park District (with \$28.3 spent in 2023), the Real Estate Excise Tax or REET (\$39.1 spent in 2023), and grants and donations (\$17.1 spent in 2023). The size of SPR's CIP fluctuates each year based on available resources and the timing of projects, and in 2023 our projects were impacted by historically high rates of capital project inflation.

Cycle 2 of the Park District added significant resources to SPR's CIP, and much of 2023 was spent ramping up to support delivery of additional projects of all types—with the majority of costs anticipated later in the Cycle when construction for major projects will occur.

Capital Carryforward

A budget for a project may be adopted in the year that the project is initiated but due to the effort involved, a project usually takes several years to complete. Per Citywide budgeting policy, the unspent funds for that project therefore automatically carry forward to the next year and future years until they are spent. Due to carryforward from 2022 and other supplemental budget changes, the total revised CIP budget for 2023 was \$336 million. For a variety of reasons, SPR has historically had a significant amount of capital carryforward:

- In some cases, capital projects with significant carryforward are actually managed by other entities (such as the Office of the Waterfront, the Woodland Park Zoo), but because they impact SPR assets they are budgeted in SPR's CIP.
- In other cases, projects were delayed by the pandemic, citywide financial issues that impacted project funding, or changes impacting project scope in response to changing community or City Council priorities.

For these reasons, the detailed line of business financial information in this appendix will in some cases show a low percent spent in 2023. In general, unspent funds are earmarked for specific projects, and changes to these funds would impact SPR's ability to deliver planned projects. SPR is working diligently to move delayed projects forward and to spend down the accumulated carryforward of prior years, including implementing a variety of innovations in project delivery (see more details below). Due to this, CIP spending in 2023 was the highest ever, demonstrating our increasing capacity to deliver capital projects.

Total CIP Spend, 2021–2023

2021

\$68,169,407

2022

\$83,152,929

2023

\$115,120,596

Innovations in Project Delivery

In recent years, SPR has undertaken a variety of innovations in our capital project delivery processes to increase efficiency and transparency, yield financial savings, and provide better service to the community. These efforts have increased as we ramp up our capacity based on new Cycle 2 resources. These innovations include:

- Development of Community Engagement Framework.** SPR developed an evidence-based framework for gathering public input on park and facility improvement projects—which standardizes provides a toolkit for our approach to engagement based on project size and complexity and improves our ability to hear from community.
- Implementing Stage Gate Project Review.** SPR now uses a process for monitoring capital projects over the course of their implementation, with standardized milestones for identifying any issues, delays, or cost overruns, and making any needed course corrections.
- Packaging of Construction Projects.** Throughout Cycle 2, SPR will prioritize opportunities to bundle projects into bidding packages to increase time efficiencies, reduce cost, and lessen impact to community through site closures. These include packages based on asset types (such as one contract for playground renovations in multiple parks) and by site (such as one contract for multiple assets within the same park)—reducing time spent on consultant selection, contracting, and design, leveraging economies of scale, and reducing the overall impact of construction activities at affected parks and facilities and surrounding communities.



The Lifecycle of a Capital Improvement Project

Projects move through a variety of phases in their journey from idea to on-the-ground improvements. Once funded, depending on their size and complexity, projects take an average of 2–3 years to be completed. See below for an orientation to the stages of a standard capital project. In the pages that follow, we report on the status of a variety of specific capital projects, and we will use these terms to do so. Note that the status updates are accurate as of December 31, 2023.

Project Status	Description
PLANNING	A capital project officially kicks off when SPR develops a high-level scope and budget, assigns a lead staff member for the project, and begins community engagement. Depending on the impact of the project to community use, this engagement may include public meetings, surveys, conversations with key stakeholders, and other activities to make sure the planning team understands the community’s hopes for the project. This phase ends once a schematic plan for the project is completed, reviewed, approved by SPR staff, and shared with the community.
DESIGN	Once a schematic plan is approved, SPR staff and contractors begin the technical work of detailed design development, seeking relevant permits, reassessing cost and scope as any issues arise, and developing and reviewing final construction documents.
BIDDING & CONSTRUCTION	Once construction documents are completed, permits are in hand, and project funding is confirmed, SPR will seek bids from contractors to develop the project, through a formal bidding process administered by the City’s Finance and Administrative Service department. Once a contractor is selected, SPR awards a contract and issues a “notice to proceed,” a formal approval to begin construction. SPR staff monitor the course of construction and troubleshoot any issues with the contractor as they arise.
COMPLETED PROJECT	Once construction is done, SPR determines the project has been <i>substantially completed</i> , and begins to operate the new facility for the benefit of the public. Final items on site are identified for the contractor to complete before receiving necessary documentation from the contractor to close out the construction contract, including any warranty period.

Key Elements of the Table Below

Lines of Business & Detailed Lines of Business

For planning and reporting purposes only, SPR's budget and operations are organized into Lines of Business (LOBs), representing broad program areas, and detailed lines of business (DLOBs), generally representing individual programs, work units, or focus areas. LOBs and DLOBs have descriptions of their impact or activities.

We are reporting financial and performance data for 2023 at the DLOB level. However, SPR's legal budget authority is developed and adopted at the Budget Summary Level (BSL) by fund. The LOB/DLOB structure reflects a more intuitive reporting framework more closely aligned with the programs and services provided by SPR.

Fund

SPR's capital budget is comprised of many funds—most notably the Seattle Park District, the Park Fund (grants and donations), and Real Estate Excise Tax. All LOBs within SPR's capital budget are funded by more than one of these sources—and in the table below we are reporting financial data by fund.

2023 Adopted Budget | 2023 Revised | 2023 Actuals | % Spent

The City adopts the capital budget annually as part of updating the six-year Capital Improvement Program (CIP), and this is reflected in the 2023 Adopted Budget column.

The 2023 Revised Budget column includes the carryforward of unspent capital funds from the prior year, as well as new grants and transfers that occurred in 2023.

The 2023 Actuals column reflects the amount of funding actually spent in the 2023 fiscal year.

Note: See the Capital Carryforward Section of the introduction above for more context.

Performance Measure | Cycle 2 Goal | Progress Toward Goal

SPR's various capital LOBs support a wide variety of projects, and many elements of their work are measured and tracked. For our online reporting dashboards and for this report, we have identified one or more key performance indicators for each DLOB that help tell the story of its work.

Generally, each DLOB has Cycle 2 Goal—meaning what it seeks to accomplish from January 1, 2023 to December 31, 2028. This is reported in the Cycle 2 Goal (2023-2028) column. This goal is based on the budgeted funding levels for that DLOB over the six-year cycle, and changes to the overall capital budget would impact SPR's ability to meet that goal.

In some cases, we report on the status of highlighted projects in a DLOB. Generally, these are projects that were specifically named as part of Cycle 1 or Cycle 2 planning, named by the Park District Board in Resolution 51, or were named in SPR's reporting plan because of a high degree of community interest.

The table below also includes the Progress Toward Cycle 2 Goal, representing in this table the accomplishments in 2023 toward that goal. In future years, this table will display cumulative progress toward the Cycle 2 goal.

Additional Information and Notes: In cases where DLOBs delivered completed capital projects in 2023, we provide some additional detail on those (locations, etc.). In other cases where DLOBs have made progress on capital projects but have not been completed, we provide an update on that progress (status of project, sites in construction, etc.).

Where there may be specific information related to the DLOB's financial or operational performance, we have included it as notes.

Fund	2023 Adopted Budget	2023 Revised Budget	2023 Actual Spend	% Spent	Performance Measure	Cycle 2 Goal (2023-2028)	Progress Toward Cycle 2 Goal
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LINE OF BUSINESS

ACQUISITION Pursue strategic opportunities to increase SPR’s acreage of open space, natural areas, and neighborhood parks in identified gap areas.

Acquisition

Invest in land acquisition and related property management work including pre-acquisition activities (planning, title searches, appraisals, negotiations, and community involvement). The project also serves as a match to leverage other funding sources such as King County Conservation Futures.

00164: CRS-U	-	\$603,018	\$603,018	35%	# square feet acquired (locations pursuant to SPR Open Space Plan) for 6 years	NA	2023: 37,096 sq.ft.
10200: Park Fund	\$300,000	\$7,977,781	\$3,290,124		Additional Information: Jackson Park NE 130th, Westwood-Highland Park Land-banked site, Taylor Creek Headwaters addition. <i>Note: SPR uses carryforward appropriation to be poised to make strategic acquisitions when property comes on the market.</i>		
19710: Park District	\$1,332,829	\$2,968,171	\$724,765				
33860: 2008 Parks Levy Fund	-	\$1,913,416	\$93,510		\$ Non-SPR resources leveraged	NA	2023: \$55,000
Total	\$1,632,829	\$13,462,386	\$4,711,417		Additional Information: \$55,000 in Conservation Futures funding was leveraged for the Taylor Creek Headwaters addition.		

LINE OF BUSINESS

ASSET MANAGEMENT AND LIFECYCLE PROGRAM Maintain high-quality, sustainable, and safe facilities in an equitable manner by investing in and practicing responsible asset management.

Accessibility and Compliance

Improve accessibility in compliance with the Americans with Disabilities Act (ADA) and current accessibility standards and codes. Projects are based on the Barrier Removal Schedule but may also address requests for accommodation, newly identified non-compliance, and alignment with other projects.

19710: Park District	\$1,349,837	\$2,463,566	\$278,606	31%	# of accessibility barriers removed for 6 years	700	2023: 265
30010/20: Real Estate Excise Tax	\$3,268,000	\$8,292,087	\$3,012,834				
Total	\$4,617,837	\$10,755,653	\$3,291,440				

Additional Information: Discovery Park Environmental Learning Center, Rainier Community Center, Magnuson Park E4 Parking Lot. 2023 included relatively simple accessibility projects, resulting in a high rate of barrier removal. Future planned projects are larger and more complex in scope, so funds unspent in 2023 will be used in later years of Cycle 2.

Asset Management and Long-Range Planning

Support long-range planning including asset management plans, parks and open space planning, and strategic planning.

10200: Park Fund	-	\$622,400	\$209,882	48%	Additional Information: Provided support for a variety of long-range planning efforts, including development of the Parks and Open Space Plan in 2023.
19710: Park District	-	\$519,657	\$211,767		
30010/20: Real Estate Excise Tax	-	\$540,926	\$383,838		
Total	-	\$1,682,983	\$805,487		

Fund	2023 Adopted Budget	2023 Revised Budget	2023 Actual Spend	% Spent	Performance Measure	Cycle 2 Goal (2023-2028)	Progress Toward Cycle 2 Goal
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ASSET MANAGEMENT AND LIFECYCLE PROGRAM (CONTINUED)

Athletic Fields

Improve the playability, safety, scheduling and efficiency of operations for existing synthetic-surface and grass fields and lighting infrastructure through resurfacing, replacements and updates.

10200: Park Fund	-	\$1,544,192	\$121,840	48%	# synthetic turf field replacement projects	6	2023: 5
19710: Park District	-	\$4,539,462	\$740,069				
20110: General Bond Fund		\$903,727	\$37,033				
30010/20: Real Estate Excise Tax	\$2,598,000	\$12,584,936	\$9,945,686				
36000: King County Levy	-	\$145,000	\$123,582				
Total	\$2,598,000	\$19,717,317	\$10,968,210				

Additional Information: Synthetic turf replacements: Montlake, Mickey Merriam (Magnuson) Field 5, Jefferson, Delridge, Hiawatha. In addition, other completed projects include Interbay lighting replacement, Washington Park Playfield emergency repairs, and West Queen Anne Playfield light enhancement. 2 grass field projects were in design (Ballard Playground, Maple Wood) and Hutchinson was in planning.

Buildings

Update building interior spaces; repair/replace roofs and other major building renovations; or upgrade mechanical, electrical, and plumbing systems in restrooms, shelter houses, community centers, and other SPR facilities.

00100: General Fund	-	\$362,638	-	18%	# restroom building renovations	27	2023: 0	
00164: CRS-U	\$35,000	\$616,846	\$118,245					
10200: Park Fund	-	\$2,573,805	\$147,765		Additional Information: Many restroom projects are in construction: Gas Works, Bitter Lake, Bradner Gardens, Green Lake South, Pathways Park, Interbay Stadium - all of which have planned substantial completions in 2024.			
14500: Payroll Tax	\$1,000,000	\$1,000,000	\$44,035					
19710: Park District	\$8,839,181	\$18,218,105	\$3,938,109			# community center major maintenance renovations	6	2023: 0
20110: General Bond Fund	-	\$300,000	\$45,000		Additional Information: Hiawatha, Magnolia, and South Park should be completed by end of year 2025.			
30010/20: Real Estate Excise Tax	\$5,424,520	\$17,992,916	\$2,685,184			# unreinforced masonry facility condition assessments	6-year goal still to be developed	2023: 0
33860: 2008 Parks Levy Fund	-	\$2,133,798	\$886,365			Additional Information: SPR identified 111 potential URM buildings. This list will be further narrowed down by a consultant and priority sites will be evaluated in 2024 .		
36000: King County levy	\$110,000	\$1,085,882	\$266,851		# facilities electrified		8	2023: 0
Total	\$15,408,701	\$44,283,990	\$8,131,554		Additional Information: Partial decarbonization at Magnuson CC complete (all spaces except gym and theater). Alki, Hiawatha, South Park on track to be fully decarbonized by 2025.			

Highlighted Projects	Status	Notes
Amy Yee Tennis Center renovation	CONSTRUCTION	Construction on the roof is underway; project projected to be complete in 2024.

Fund	2023 Adopted Budget	2023 Revised Budget	2023 Actual Spend	% Spent	Performance Measure	Cycle 2 Goal (2023-2028)	Progress Toward Cycle 2 Goal
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ASSET MANAGEMENT AND LIFECYCLE PROGRAM (CONTINUED)

Infrastructure and Utilities

Reduce energy intensiveness of SPR facilities through energy efficiency, replacing electrical systems, and other infrastructure improvements.

10200: Park Fund	\$105,000	\$1,290,164	\$51,192	41%	# small utility projects	18	2023: 5	
19710: Park District	-	\$5,839,306	\$3,856,145					
20110: General Bond Fund	-	\$441,888	-		Additional Information: Court lighting upgrades at Cal Anderson, Miller, Rainier, electrical upgrades at Colman and Madison pools.			
30010/20: Real Estate Excise Tax	\$3,000,750	\$8,591,134	\$2,578,333			# large infrastructure projects	4	2023: 2
33860: 2008 Parks Levy Fund	-	\$127,489	\$127,489					
Total	\$3,105,750	\$16,289,981	\$6,613,159			Additional Information: Athletic Lighting Replacement at Interbay Athletic Complex and W. Queen Anne Playfield completed. Victor Steinbrueck under construction. Terry Pettus and Mayfair Stairs and Retaining Wall in design.		

Irrigation and Drainage

Improve or replace irrigation and drainage infrastructure.

19710: Park District	\$643,968	\$1,268,427	\$406,981	31%	# acres renovated	18	2023: 1.34
30010/20: Real Estate Excise Tax	\$200,000	\$175,973	\$43,242		Additional Information: Irrigation was renovated with the play area project at B.F. Day as well as irrigation upgrade projects at Pinehurst and Seward Parks.		
Total	\$843,968	\$1,444,400	\$450,223		# controllers upgraded	18	2023: 18

Magnuson Park Buildings and Infrastructure

Sustain investment at Magnuson Park to bring park amenities and facilities up to current code, safety, and accessibility standards.

19710: Park District	\$778,752	\$5,059,424	\$503,079	12%	# Magnuson Park Buildings and Infrastructure projects	4	2023: 2
30010/20: Real Estate Excise Tax	\$0	\$288,239	\$116,898				
Total	\$778,752	\$5,347,663	\$619,977				

Additional Information: Completed: Building 11 envelope repair, community center renovation and hazardous material abatement. Building 12 Stabilization and Magnuson Fuel Tank Remediation work projected to be complete in 2024. Additional accessibility for Building 11 in process. Carry-forward funds in the revised budget are dedicated to the Building 2 and Building 138 roofs, construction of a restroom and circulation improvements in conjunction with the Junior League Playground renovation.

Major Maintenance

Address major maintenance needs across a variety of facility and park assets that do not easily fit into other asset categories (i.e., remediation projects).

00164: CRS-U	-	\$304,846	-	37%	Additional Information: This DLOB includes funding to support overall major maintenance programs. Note the revised budget reflects funding moved out of this DLOB and into others within the Asset Management and Life Cycle LOB, leveraging funding to meet performance goals, based on annual prioritization as part of systemwide asset management and planning efforts. Remaining budget supports park assets that do not fit easily into other asset categories (i.e., Gasworks Park Remediation and other related environmental remediation efforts).
10200: Park Fund	-	\$1,316,768	\$26,462		
19710: Park District	\$11,796,352	\$672,185	\$135,608		
30010/20: Real Estate Excise Tax	(\$780,000)	\$1,924,491	\$1,709,164		
35600: 2012 Bond Fund	\$3,414,000	-	-		
36000: King County levy	-	\$1,000,000	\$39,992		
Total	\$14,430,352	\$5,218,290	\$1,911,226		

Fund	2023 Adopted Budget	2023 Revised Budget	2023 Actual Spend	% Spent	Performance Measure	Cycle 2 Goal (2023-2028)	Progress Toward Cycle 2 Goal
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ASSET MANAGEMENT AND LIFECYCLE PROGRAM (CONTINUED)

Park Features

Restore, renovate, and rehabilitate various park features, including park landscapes; trails; outdoor sports courts, paved pathways, and roads; P-Patches; and work accomplished in the Parks Upgrade Program.

10200: Park Fund	\$808,000	\$7,632,958	\$3,803,128	41%	# play area renovation complete	33	2023: 6			
19710: Park District	\$4,636,507	\$15,320,523	\$4,049,494		Additional Information: Spruce Street Mini-park, B.F. Day, 26th & Lynn Play Area (Montlake Tot lot), Dr. Blanche Lavizzo, Soundview Terrace, Cal Anderson.					
20110: General Bond Fund	-	\$1,768,385	\$25,845							
30010/20: Real Estate Excise Tax	\$1,555,000	\$9,221,616	\$5,678,443			# large outdoor court renovation projects	2	2023: 0		
33860: 2008 Parks Levy	-	\$5,763	\$2,145			Additional Information: Renovations of the tennis and basketball courts at Hutchinson playground is in design, with construction planned for 2025.				
35600: 2012 Bond Fund	-	\$87,266	\$87,266							
36000: King County levy	\$250,000	\$1,183,977	\$526,448				# small scale outdoor sport courts renovations	60	2023: 8	
36100: 2014 Bond Fund	-	\$75,587	\$75,587				Additional Information: Multiple tennis/pickleball courts resurfaced at Volunteer Park, Beacon Hill Playground and Rogers Playground.			
36200: 2015 Bond Fund	-	\$462,760	\$462,760							
70200: Beach Maintenance Trust Fund	-	\$64,414	\$43,398					# of other park features projects (paving, beach and landscape restoration)	NA	2023: 7
Total	\$7,249,507	\$35,823,249	\$14,754,514					Additional Information: Delridge Parking Lot, multiple repair projects on the Burke Gilman Trail NE repairs between Sand Point Way and Inverness, Nantes Park Renovation, wheel stop installation at Magnuson.		

Highlighted Projects	Status	Notes
Kubota Garden Improvements	DESIGN	Design completed. 100% construction documents completed. Working with partners to identify construction funding.
Rainier Beach skatepark	DESIGN	90% design completed.
Be'er Sheva Improvements	CONSTRUCTION	Project in construction, near completion.
Little Brook Park Improvements	DESIGN	Design completed. 100% construction documents completed.

Partnership Major Maintenance

Support major maintenance activities at the Woodland Park Zoo and the Seattle Aquarium. These projects are identified, prioritized, and completed by these partners.

10200: Park Fund	-	\$15,418,106	\$1,804,049	22%	Additional Information: These investments primarily provide capital major maintenance subsidies to major partners like the Woodland Park Zoo and the Seattle Aquarium. See the annual reports of these organizations for more information on the impact of these funds. Note that approximately \$15 million reflected in the Revised Budget includes one-time funding supporting the renovation of the Night House exhibit at the Woodland Park Zoo, carried forward for several years with the project planned for construction in 2024.
19710: Park District	\$1,302,568	\$1,755,748	\$699,175		
30010/20: Real Estate Excise Tax	\$2,170,480	\$4,261,480	\$2,234,606		
Total	\$3,473,048	\$21,435,334	\$4,737,830		

Fund	2023 Adopted Budget	2023 Revised Budget	2023 Actual Spend	% Spent	Performance Measure	Cycle 2 Goal (2023-2028)	Progress Toward Cycle 2 Goal
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ASSET MANAGEMENT AND LIFECYCLE PROGRAM (CONTINUED)

Pools and Aquatics

Perform major maintenance on, provide greater access to, and improve safety of public pools. Also includes projects renovating or converting other water features, including spray parks and wading pools.

10200: Park Fund	-	\$4,361,724	\$128,184	2%	# pool major maintenance projects	4-5	2023: 0
19710: Park District	\$1,018,368	\$3,179,937	\$112,348				
30010/20: Real Estate Excise Tax	-	\$5,994,210	\$77,333		# improvement projects to over-water structures (docks, floats, seawalls)	NA	2023: 0
Total	\$1,018,368	\$13,535,871	\$317,865		Additional Information: Most of this funding (including carryforward) will support renovation of Colman, Madison, Mounger, Meadowbrook, and potentially Medgar Evers. These projects are being packaged together. A consultant has been selected and the contract is currently being negotiated for design.		
					Additional Information: Work continues on the floats at Green Lake Community Boathouse, anticipated completion in 2024. Arboretum Waterfront trail improvements awaits permits to begin construction.		

LINE OF BUSINESS

CAPITAL DEVELOPMENT AND IMPROVEMENT Invest in growing SPR's system of parks and facilities and ensure that our existing facilities provide space for programming and services.

Athletic Fields

Expand the capacity and flexibility of athletic fields through improvements such as conversion of grass fields to synthetic turf, the addition of lighting, or the development of new athletic fields.

10200: Park Fund	-	\$550,000	\$200,000	28%	# projects	NA	2023: 0
19710: Park District	-	\$50,000	\$72,477				
30010/20: Real Estate Excise Tax	\$1,000,000	\$1,272,405	\$250,339		Additional Information: Supported Rainier Legacy Field Project, anticipated completion in 2024. Soundview Playfield construction documents completed, due to REET reductions project anticipated to begin construction in 2025.		
Total	\$1,000,000	\$1,872,405	\$522,816				

Building Renovation or Development

Invest in the expansion of the Seattle Aquarium and other buildings.

10200: Park Fund	-	\$3,944,780	-	40%	
19710: Park District	-	\$300,000	\$8,096		
33860: 2008 Parks Levy	-	\$407,066	\$185,152		
37100: 2023 Bond Fund	\$4,000,000	\$10,825,782	\$6,009,341		
Total	\$4,000,000	\$15,477,628	\$6,202,589		

Highlighted Projects	Status	Notes
Aquarium expansion	CONSTRUCTION	In coordination with overall Waterfront construction, the Aquarium Expansion project is under construction with anticipated completion in summer 2024. Additional funding in this DLOB supports the Northwest Native Canoe Center and small-scale projects at SPR administrative buildings.

Fund	2023 Adopted Budget	2023 Revised Budget	2023 Actual Spend	% Spent	Performance Measure	Cycle 2 Goal (2023-2028)	Progress Toward Cycle 2 Goal
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CAPITAL DEVELOPMENT AND IMPROVEMENT (CONTINUED)

Community Center Renovations and Redevelopment

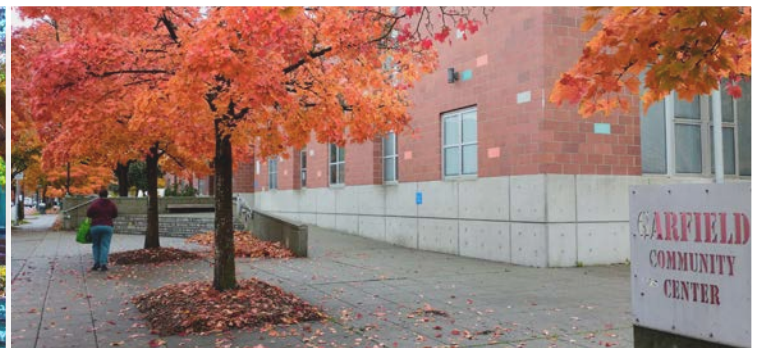
Conduct major renovation or redevelopment projects at SPR community centers.

10200: Park Fund	-	\$2,000,000	-	8%	
17861: Seattle Preschool Levy	-	\$747,909	\$128,764		
19710: Park District	\$5,500,000	\$9,304,973	\$536,724		
30010/20: Real Estate Excise Tax	-	\$4,424,530	\$589,885		
Total	\$5,500,000	\$16,477,411	\$1,255,373		
Highlighted Projects			Status	Notes	
Lake City CC			PLANNING	Partnership with Office of Housing. RFP for developer expected in 2024.	
Green Lake CC & Evans Pool			PLANNING	2023 focused on options analysis per direction in Resolution 51.	
Queen Anne CC			PLANNING	Completed predesign study.	
Loyal Heights			PLANNING	Initiated predesign study.	
Mercer & 8th CC			PLANNING	This project is part of a community benefits agreement with a private developer, who is slated to provide space for a community center, with SPR providing tenant improvements and operating the facility. Cycle 2 financial plan assumes debt issuance to pay for these tenant improvements in 2025.	

Equitable Park Development Fund (aka Park CommUNITY Fund)

Partner with communities to make improvements to parks and facilities with an emphasis on neighborhoods that have a history of racial disparities in access to green space and in safety from environmental harm.

19710: Park District	\$3,110,663	\$3,110,663	\$343,661	11%	
Total	\$3,110,663	\$3,110,663	\$343,661		
Highlighted Projects			Status	Notes	
Equitable Park Development Fund			PLANNING	Program design developed in 2023 for launch in 2024 as Park CommUNITY Fund . Resolution 51 restricted 2023 funding to the two projects below.	
Marra-Desimone Play Area			PLANNING	First phase of community outreach for improvement to Marra-Desimone Park initiated in 2023.	
Garfield Super Block			DESIGN	Completed 60% design. Additional Outreach and engagement will take place in Q1 2024.	



Fund	2023 Adopted Budget	2023 Revised Budget	2023 Actual Spend	% Spent	Performance Measure	Cycle 2 Goal (2023-2028)	Progress Toward Cycle 2 Goal
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CAPITAL DEVELOPMENT AND IMPROVEMENT (CONTINUED)

Major Projects Challenge Fund (Cycle 1)

Provide a funding match for large projects with significant community support to expand the life and usability of parks or facilities.

10200: Park Fund	-	\$3,487,582	\$3,120,157	75%	Additional Information: Kubota Gardens restroom project completed. SPR transitioned the Major Projects Challenge Fund (MPCF) to the Equitable Park Development Fund in 2023 as part of MPD Cycle 2. However, a few projects previously funded by the MPCF were still active in 2023 with associated carryforward budget (primarily renovation of the South Park Community Center which is reported on separately in the Community Center Renovations and Redevelopment DLOB, and development of a new and expanded Green Lake Rowing and Sailing Center, set to open in 2024).
19710: Park District	-	\$4,024,476	\$2,243,798		
30010/20: Real Estate Excise Tax	-	\$1,250,000	\$1,250,000		
Total	-	\$8,762,058	\$6,613,955		

Golf Capital Improvements

Support major maintenance and capital projects related to Seattle's public golf courses.

00164: CRS-U	-	\$625,612	-	11%	Additional Information: Golf capital improvements are funded with golf revenues in excess of golf expenses after meeting a 3.5% contribution to the Park Fund (see the Golf DLOB in the operating appendix). Therefore, the level of annual capital investment varies from year to year based on how golf revenues perform. Golf capital needs are extensive given the age and condition of many of the facilities (clubhouses, restrooms, irrigation, etc.) with the level of investment contingent on annual golf revenues. A significant portion of the capital carryforward is for the Jefferson nets project, which is currently in the permitting phase.
10200: Park Fund	-	\$5,594,648	\$791,411		
19710: Park District	-	\$444,282	-		
30010/20: Real Estate Excise Tax	-	\$600,000	\$493		
35600: 2012 Bond Fund	-	\$14,165	\$14,165		
36200: 2015 Bond Fund	-	\$16,283	\$16,283		
Total	-	\$7,294,989	\$822,351		

New Park Development

Develop existing SPR parcels (land-banked sites) into parks for the public to use and enjoy.

00164: CRS-U	-	\$79,197	\$27,563	16%	Additional Information: As of early 2024, Cycle 1 projects delayed by the pandemic including West Seattle Junction, 48th and Charleston, Morgan Junction, Wedgwood, and A.B. Ernst are all in various stages of planning and design, estimated to go to bid between the end of 2024 through 2025 with actual timelines contingent on actual phasing, bid climates, etc. New Cycle 2 development projects including Cayton Corner, Terry Pettus, Lake City Floodplain, Gateway Park North, and Smith Cove Phase 1 are also in various stages of planning and design with Cayton Corner planned to be in construction by the end of 2024.
10200: Park Fund	-	\$5,910,462	\$1,309,607		
19710: Park District	\$4,297,120	\$10,416,494	\$1,955,090		
30010/20: Real Estate Excise Tax	\$75,000	\$897,435	\$88,767		
33130: Park Mitigation Fund	-	\$3,905,468	\$1,786		
36000: King County levy	-	\$76,376	\$44,325		
Total	\$4,372,120	\$21,285,432	\$3,427,138		



Fund	2023 Adopted Budget	2023 Revised Budget	2023 Actual Spend	% Spent	Performance Measure	Cycle 2 Goal (2023-2028)	Progress Toward Cycle 2 Goal
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CAPITAL DEVELOPMENT AND IMPROVEMENT (CONTINUED)

Park Improvements

Enhance existing developed parks, including Greenways connections, dog off-leash area improvements, and other named projects.

00100: General Fund	-	\$1,000,000	\$30,886	17%	# Greenways projects	NA	2023: 2
10200: Park Fund	-	\$13,596,492	\$401,166		Completed projects at Oxbow Park and Maple Leaf Park		
19710: Park District	\$771,561	\$1,909,046	\$616,724		# Off Leash Area improvement projects	NA	2023: 5
30010/20: Real Estate Excise Tax	\$125,000	\$4,027,506	\$943,273				
33130: Park Mitigation Fund	-	\$1,181,403	\$7,348		Additional Information: Denny Park Entry Gate and Fencing; I-5 Colonnade Entry Gate and Fencing; Jose Rizal Entry Gate and Fencing; Magnuson Park OLA North & South Entry Gate and Fencing; Regrade Park Entry Gate and Fencing		
33860: 2008 Parks Levy	-	\$1,984,170	\$1,793,968		<i>Note: This DLOB also includes carryforward budget for large, complex, multi-year projects, such as South Park campus improvements and Freeway Park mitigation. It also funded Phase I of a mountain bike and pedestrian trail at Cheasty Greenspace.</i>		
36000: King County levy	-	\$511,846	\$240,649				
Total	\$896,561	\$24,210,464	\$4,034,013				

Project Named in Resolution 51	Status	Notes
New Off Leash Areas	PLANNING	Cycle 2 included resources to plan and design 3 new off leash areas, and to construct two of them. In 2023, SPR initiated planning and community engagement to identify a list of sites for new OLAs, for review and recommendation by the Board of Park and Recreation Commissioners in early 2024.

Waterfront Redevelopment

Invest in capital improvements on SPR assets at Seattle's Waterfront Park.

00164: CRS-U	-	\$3,534,341	\$93,845	67%	Additional Information: These investments are appropriated in SPR's budget, but the associated work is primarily managed by the Office of the Waterfront and Civic Projects. For more information on the status of these projects, visit WaterFrontSeattle.org .		
10200: Park Fund	-	\$1,650,000	\$1,425,279				
19710: Park District	\$664,182	\$4,464,035	\$4,396,516				
30010/20: Real Estate Excise Tax	-	\$2,009,442	\$1,898,216				
35040: Waterfront LID	\$14,003,000	\$14,003,000	\$14,003,000				
35900: Central Waterfront Imp Fund	\$10,000,000	\$12,074,613	\$3,321,759				
Total	\$24,667,182	\$37,735,431	\$25,138,616				



Fund	2023 Adopted Budget	2023 Revised Budget	2023 Actual Spend	% Spent	Performance Measure	Cycle 2 Goal (2023-2028)	Progress Toward Cycle 2 Goal
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LINE OF BUSINESS

DEBT SERVICE Support SPR's capacity to build new structures and facilities through debt financing.

Debt Service

Pay SPR's debt service obligations for previous bond issuances.

10200: Park Fund	\$1,426,009	\$601,317	\$164,650	90%	Additional Information: In 2023 SPR paid debt service associated with various projects (such as Rainier Beach Community Center, golf master plan improvements, and work on the waterfront piers) on time and in full.
30010/20: Real Estate Excise Tax	\$4,270,297	\$4,099,397	\$4,099,087		
36000: King County levy	\$1,137,417	\$1,252,933	\$1,117,596		
Total	\$6,833,724	\$5,953,648	\$5,381,333		

LINE OF BUSINESS

URBAN FORESTRY AND RESTORATION Restore and maintain high-quality forested parklands, engaging the community in stewardship actions that improve climate change resilience, provide green jobs knowledge and opportunities, and increase community cohesion and well-being.

Urban Forestry and Restoration

Restore and enhance the forested parklands throughout Seattle, including tree planting, tree care, and restoration activities in natural areas.

10200: Park Fund	-	\$313,169	\$87,050	90%	# 2 inch caliper trees planted in High Priority Zones (Trees in Developed Parks Program)	1,800	2023: 199
19710: Park District	\$2,433,594	\$2,706,893	\$2,480,809		# native trees planted by Green Seattle Partnership (GSP)	60,000	2023: 9,914
30010/20: Real Estate Excise Tax	\$1,495,000	\$1,506,422	\$1,497,991		# other native plants installed (GSP)	360,000	2023: 52,962
Total	\$3,928,594	\$4,526,484	\$4,065,851		# new acres enrolled (GSP)	NA	2023: 32

Additional Information: The tree planting season does not fall within the bounds of a calendar year. It starts in the fall of one year and ends early spring of the next.

