

SEATTLE PARK DISTRICT
KING COUNTY, WASHINGTON

RESOLUTION 62

A RESOLUTION adopting the 2024 Seattle Park District Budget.

WHEREAS, in accordance with RCW 35.61.040, formation of the Seattle Park District became effective and its boundaries established as of August 19, 2014, upon certification of results of the August 5, 2014, election; and

WHEREAS, the Seattle Park District is a metropolitan park district, authorized under chapter 35.61 RCW, with statutory powers including the power to levy and impose various taxes and fees to generate revenues to maintain, operate, and improve parks, community centers, pools, and other recreation facilities and programs; and

WHEREAS, on August 19, 2014, King County certified voter approval of the Seattle Park District, a district with the same boundaries as The City of Seattle; and

WHEREAS, on October 30, 2014, an interlocal agreement was executed that established the responsibilities of The City of Seattle and the Seattle Park District in performing and funding Park District services; and

WHEREAS, an amended and restated interlocal agreement between the City and the District was authorized in Seattle Park District Resolution 43 and Ordinance 126380; and

WHEREAS, the interlocal agreement between the City and the District describes the process by which the City and District will develop and approve annual budgets, and the District Board wishes to approve the budget in a manner consistent with its charter and bylaws and the interlocal agreement; NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE SEATTLE PARK DISTRICT, KING COUNTY, WASHINGTON, AS FOLLOWS:

1 Section 1. Adoption,

2 A. In accordance with Article VI, Section 6.1 of the Seattle Park District adopted bylaws,
3 the Board of Commissioners shall adopt an annual budget each year by resolution.

4 B. The expenditure allowances for the Budget Summary Levels (BSLs) in Attachment A
5 to this resolution are adopted and constitute the appropriations for the Park District annual
6 budget for 2024.

7 C. The expenditure allowance for each BSL in Attachment A may be used only for the
8 purpose listed in Attachment A for that BSL unless otherwise authorized by the Board of
9 Commissioners of the Park District through resolution.

10 Section 2. The Park District 2024 Budget is consistent with the appropriation authority
11 for Park District funded programs in City departments as approved and passed by the Seattle
12 City Council for the 2024 Adopted Budget. The management and expenditure of the Park
13 District funds shall be consistent with parameters outlined in the amended and restated interlocal
14 agreement between the Park District and the City of Seattle as authorized by the Park District
15 Board of Commissioners in Seattle Park District Resolution 43 and by the Seattle City Council in
16 City of Seattle Ordinance 126380.

17 Section 3. Attachment B to this resolution shows the revised spending plan for the Park
18 District for 2024 that reflects changes made to 2024 expenditures. This information is for
19 planning purposes only and complies with Section 4.3 of the amended and restated interlocal
20 agreement between the Park District and the City of Seattle.

21 Section 4. Unexpended appropriations. To be consistent with existing City of Seattle
22 budget practices, appropriations provided in the Park District budget for operating and
23 maintenance expenses that remain unexpended or unencumbered at the close of the fiscal year

1 shall automatically lapse unless otherwise authorized by the Park District Board of
2 Commissioners via resolution. Any appropriations provided in the Park District budget for
3 capital outlays remaining unexpended or unencumbered at the close of the fiscal year shall
4 remain in full force and effect unless otherwise abandoned by the Park District Board of
5 Commissioners via resolution.
6

1 Section 5. This resolution takes effect on passage.

2 Adopted by the Seattle Park District the _____ day of _____,

3 2023, and signed by me in open session in authentication of its passage this _____ day of

4 _____, 2023.

5 _____

6 President, Seattle Park District

7 Filed by me this _____ day of _____, 2023.

8 _____

9 Scheereen Dedman, City Clerk

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11 Attachments:

12 Attachment A – 2024 Seattle Park District Operating and Capital Budget

13 Attachment B – Seattle Park District 2023-2028 Financial Plan

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Attachment A – 2024 Seattle Park District Operating and Capital Budget

Budget Summary Level (BSL)	2024 Proposed Budget		Budget Summary Level Purpose
Parks and Facilities Maintenance and Repairs	Operating	28,147,460	The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.
Leadership and Administration	Operating	6,745,615	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.
Departmentwide Programs	Operating	7,236,125	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, and security services.
Recreation Facility Programs	Operating	20,012,041	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.
Zoo and Aquarium Programs	Operating	5,061,563	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.
Waterfront*	Operating	5,044,071	The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.
Fix it First	Capital	34,734,227	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.
Maintaining Parks and Facilities	Capital	584,343	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.
Building for the Future	Capital	15,625,102	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
Subtotal 2024 Appropriations	Operating	50,943,672	
	Capital	72,246,877	
Total 2024 Appropriations		123,190,549	

**Note that the 2023 Adopted Budget transferred operation and maintenance of the Waterfront from Seattle Parks and Recreation to Seattle Center. Therefore, the related Park District appropriation is included in Seattle Center’s Budget annually starting in 2023.*

Seattle Park District (2023-2028)
 Adopted Six Year Spending Plan with 2023 and 2024 Revised

Operating/Capital	Line of Business	Detailed Line of Business	2023	2023	2024	2024	2025	2026	2027	2028
			Adopted	Revised	Proposed	Revised	Proposed	Proposed	Proposed	Proposed
Revenues	Property Taxes	Property Taxes	(115,826,936)	(115,826,936)	(122,490,549)	(122,490,549)	(127,358,614)	(131,205,416)	(137,733,696)	(143,330,093)
	Property Taxes: Smith Cove*	Property Taxes: Smith Cove	(2,616,000)	(2,616,000)						
	Use of Fund Balance	Use of Fund Balance				(700,000)				
Revenues Total			(118,442,936)	(118,442,936)	(122,490,549)	(123,190,549)	(127,358,614)	(131,205,416)	(137,733,696)	(143,330,093)
Operating	Activation	Art in the Park	428,359	428,359	450,097	450,097	468,100	486,824	506,297	526,549
		Athletics	631,103	631,103	656,347	656,347	682,601	709,905	738,301	767,834
		Center City Activation	1,142,619	1,142,619	1,341,237	1,341,237	1,394,887	1,450,682	1,508,710	1,569,058
		Get Moving	332,918	332,918	382,465	382,465	397,764	413,674	430,221	447,430
		Mobile Recreation	1,053,639	1,053,639	1,247,456	1,247,456	1,297,354	1,349,248	1,403,218	1,459,347
		Outdoor Park Activation	603,303	603,303	665,564	665,564	692,186	719,874	748,669	778,616
		Rec for All	937,133	937,133	1,065,687	1,065,687	1,108,315	1,152,647	1,198,753	1,246,703
	Administration and Support	Administration and Support	3,089,742	3,789,742	3,434,204	3,434,204	3,571,572	3,714,435	3,863,012	4,017,532
		Central Costs	234,720	234,720	242,105	242,105	251,789	261,861	272,335	283,229
		Partnerships	5,117,083	5,117,083	5,322,513	5,322,513	5,535,414	5,756,830	5,987,103	6,226,588
		Seattle Conservation Corps	1,565,789	1,565,789	1,628,421	1,628,421	1,693,557	1,761,300	1,831,752	1,905,022
	Capital Planning and Facilities Maintenance	Facility Maintenance	7,956,061	7,956,061	8,260,348	8,260,347	8,590,761	8,934,392	9,291,768	9,663,438
		Utility Conservation	485,222	485,222	623,002	623,002	647,922	673,839	700,792	728,824
	Emergency Management and Security Services	Emergency Management and Security Services	3,811,771	3,811,771	3,841,842	4,005,518	4,165,738	4,332,367	4,505,663	4,685,889
	Grounds Maintenance	Grounds Maintenance	13,113,532	13,113,532	13,794,776	13,551,099	14,568,090	15,600,813	16,251,886	16,901,961
	Seattle Center	Waterfront Maintenance	3,512,809	3,512,809	4,344,071	5,044,071	5,717,833	5,946,547	6,184,408	6,431,785
	Recreation Facility Operations	Aquatics	3,675,440	3,675,440	2,448,960	2,487,261	1,614,751	743,341	773,075	803,998
		Community Center Operations	6,897,425	6,897,425	7,404,390	7,320,221	7,613,030	9,789,325	10,180,898	10,588,134
	Recreation Programming	Lifelong Recreation	1,244,342	1,244,342	1,294,116	1,294,116	1,345,881	1,399,716	1,455,705	1,513,933
		Recreation Programming	730,309	730,309	754,288	754,288	784,460	815,838	848,472	882,410
		Scholarships	415,926	415,926	432,563	432,563	449,866	467,860	486,575	506,038
		Specialized Populations	1,345,871	1,345,871	1,399,706	1,399,706	1,455,694	1,513,922	1,574,479	1,637,458
		Teen Programming	2,820,406	2,820,406	3,136,328	3,182,196	3,309,484	3,441,863	3,579,538	3,722,719
		Youth Learning and Academics	206,328	206,328	214,581	214,581	223,164	232,091	241,374	251,029
	Tree Crew and Natural Areas	Green Seattle Partnership	661,553	661,553	720,677	352,338	366,432	381,089	396,332	412,186
		Natural Resource Maintenance	4,603,047	4,603,047	4,912,334	5,360,674	5,575,101	5,798,105	6,030,029	6,271,230
	Park Fund Fee Stabilization	Park Fund Fee Stabilization	735,000	735,000	1,528,800	1,528,800	1,784,928	2,683,100	3,650,270	4,690,521
Operating Total			67,351,453	68,051,453	71,546,877	72,246,876	75,306,673	80,531,489	84,639,635	88,919,461
Capital	Acquisition	Acquisition	1,332,829	1,332,829	1,386,142	1,386,142	1,441,588	1,499,251	1,559,222	1,621,590
	Asset Management & Life Cycle Program	Accessibility and Compliance	1,349,837	1,349,837	1,403,830	1,403,830	1,459,983	1,518,383	1,579,118	1,642,283
		Buildings	8,839,181	8,839,181	6,984,748	6,984,748	13,136,138	4,993,585	4,257,328	4,427,620
		Irrigation and Drainage	643,968	643,968	669,727	669,727	696,516	724,376	753,351	783,486
		Magnuson Park Buildings and Infrastructure	778,752	778,752	809,902	809,902	842,298	875,990	911,030	947,471
		Major Maintenance-Other	11,796,352	11,796,352	12,268,206	12,268,206	12,758,934	13,269,292	13,800,063	14,352,066
		Park Features	4,636,507	4,636,507	6,201,967	6,201,967	3,067,966	3,190,685	3,318,312	3,451,045
		Partnership Major Maintenance	1,302,568	1,302,568	1,354,670	1,354,670	1,408,857	1,465,212	1,523,820	1,584,773
		Pools and Aquatics	1,018,368	1,018,368	1,059,103	1,059,103	1,101,467	1,145,526	1,191,347	1,239,000
	Capital Development & Improvement	Community Center Renovations and Redevelopme	5,500,000	5,500,000	1,500,000	1,500,000				
		New Park Development	4,297,120	4,297,120	10,753,005	10,753,005	2,943,765	2,021,516	2,102,376	2,186,471
		Equitable Park Development Fund	3,110,663	3,110,663	3,235,090	3,235,090	3,364,493	3,499,073	3,639,036	3,784,597
		Park Improvements	771,561	771,561	786,343	786,343	1,829,717	1,845,706	632,334	449,627
		Waterfront Redevelopment	664,182	664,182	-	-				
	Debt Service	Lake City Community Center Debt	-	-			973,000	2,217,000	2,217,000	2,217,000
		Loyal Heights Community Center Debt	-	-			-	1,008,000	2,296,000	2,296,000
		Mercer Community Center Debt	-	-			591,000	1,346,000	1,346,000	1,346,000
		Green Lake Community Center Debt					1,947,000	4,434,000	4,434,000	4,434,000
		URM Debt						358,829	717,658	717,658
		Climate Conscious Debt							1,445,063	1,445,063
		Queen Anne Community Center Debt					1,336,042	1,336,042	1,336,042	1,336,042
		Debt Service Contingency					521,000	1,188,000	1,188,000	1,188,000
	Urban Forestry (Restoration)	Urban Forestry (Restoration)	2,433,594	2,433,594	2,530,938	2,530,938	2,632,175	2,737,462	2,846,961	2,960,839
Capital Total			48,475,483	48,475,483	50,943,672	50,943,672	52,051,941	50,673,927	53,094,060	54,410,632
Total Expenses			115,826,936	116,526,936	122,490,549	123,190,549	127,358,614	131,205,416	137,733,695	143,330,093
Total Revenues Less Expenses			2,616,000	1,916,000	-	-	-	-	-	-
		<i>Use of/(Contribution to) Fund Balance</i>	(2,616,000)	(2,616,000)	-	-	-	-	-	-
		<i>CBO Planning Reserve</i>	-	-	-	5,211,000	13,401,000	22,768,000	34,175,000	34,175,000

Notes:
2023 Adopted
 * At the end of Cycle 1, the Smith Cove Phase 1 Project had \$2.6M in appropriation that was to be backed by Cycle 2 resources (unspent Cycle 1 resources for this project were reallocated to respond to the COVID pandemic). The 2023 Adopted Budget right sizes this project in 2023 and provided additional resources to complete the project in Cycle 2. *NOTE: While this revenue rightsizing was not reflected in conversation with the BPRC, funding to complete Smith Cove Phase 1 was considered a pre-commitment.*

2024 Proposed
 The 2024 proposed financial plan includes \$700K in the Waterfront Maintenance (Seattle Center) line of business to reflect the one time appropriation of unspent funding for maintenance of the waterfront per the transition agreement between SPR, Seattle Center, and Office of the Waterfront and Civic Projects. The technical carry forward of that funding was approved in Ordinance 126725, and MPD Resolution 59. The underspend is from Cycle 1 which included a small annual allocation of waterfront maintenance funding that was not fully utilized based on the timing of the waterfront project.

The 2024 financial plan includes reserves starting in 2024 to cover anticipated expenditures from 2024-2028 for both the Seattle Park District Fund and the Park and Recreation Fund (10200). Anticipated retrospective expenditures for 2023 for this fund are accounted for in a planning reserve in the Park and Recreation Fund (19710) financial plan.

The 2024 revised budget includes several budget neutral changes across lines of business directly tied to proposed change requests and a correction to a 2023 error in an operating line of business reporting structure.