

Seattle Parks and Recreation

Jesús Aguirre, Superintendent

(206) 684-4075

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

Department Overview

Seattle Parks and Recreation (SPR) works with all residents to be good stewards of the environment and to provide safe, welcoming opportunities to play, learn, contemplate, and build community. SPR manages a [6,400-acre park system of over 485 parks](#) and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, 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](#), four [environmental education centers](#), two [small craft centers](#), four [golf courses](#), an outdoor stadium, and much more. The Woodland Park Zoological Society operates the zoo and the Seattle Aquarium Society operates the City-owned Seattle Aquarium; both receive financial support from the City.

Department employees work hard to develop partnerships with park neighbors, volunteer groups, non-profit agencies, local businesses, and Seattle Public Schools to effectively respond to increasing requests for use of Seattle's park and recreation facilities. Perhaps the most significant partnership is with the Associated Recreation Council (ARC) which provides child care and supports recreation programs at SPR-owned facilities, including community centers and small craft centers. ARC, a non-profit organization, also supports and manages the recreation advisory councils. These advisory councils are made up of volunteer community members who advise SPR's staff on recreation programming at community centers and other facilities. This collaborative relationship with ARC enables the department to offer quality child care and a wide range of recreation programs to the public.

SPR's funding is a combination of tax dollars from the City's General Fund, Seattle Park District funds, Real Estate Excise Tax and revenue from a variety of other sources including grants, user fees and rental charges. Funding for new parks facilities historically came from voter-approved levies. 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 including maintaining parklands and facilities, operating community centers and recreation programs, and developing new neighborhood parks on previously acquired sites.

Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
Department Support			
General Fund Support	98,783,882	104,345,820	97,262,592
Other Funding - Operating	63,198,891	70,876,720	77,836,209
Total Operations	161,982,773	175,222,541	175,098,801
Capital Support			
General Fund Support	2,006,905	1,210,000	-
Other Funding - Capital	83,662,365	85,504,449	52,970,111
Total Capital	85,669,269	86,714,449	52,970,111
Total Appropriations	247,652,043	261,936,990	228,068,912
Full-Time Equivalents Total*	927.40	939.68	938.68

Seattle Parks and Recreation

** 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

COVID-19 Reductions

The 2021 Proposed Budget was developed in the midst of the COVID-19 pandemic creating a high degree of uncertainty of the economic impacts during development of the budget. Seattle Parks and Recreation (SPR) had to make many assumptions about the state of the crisis in 2021 including which facilities will be reopened and what services and programs will be offered throughout the year. Revenue forecasts provided by SPR and the City Budget Office informed the scale of reductions considered in this budget proposal. Notably, the Proposed Budget includes:

- \$10.6 million of revenue losses in the Park and Recreation Fund, of which \$4.1 million will be offset through funding realignments within the Seattle Park District Fund and \$6.4 million with reduced spending;
- \$11.4 million of General Fund reductions, of which \$8.9 million will be offset through funding realignments within the Seattle Park District Fund, \$1.3 million with reduced spending, and \$1.2 million by shifting debt service payments to the Real Estate Excise Tax (REET) Capital Fund; and
- \$19.3 million in reductions in REET funds.

These numbers do not include other technical changes unrelated to the COVID-19 pandemic.

The majority of SPR's cuts will impact the 6-year Capital Improvement Program; this reflects an effort to preserve operational services. In 2021, across all funds, operating reductions total \$9.7 million and capital reductions total \$29.8 million. Operating reductions primarily reflect savings associated with COVID-19 closures and reduced programming.

Ongoing capital reductions to the Park District and REET funds will result in a number of project deferrals and increase the life-cycle demand on capital assets. Following adoption of the 2021 budget, SPR will update its asset preservation plan and identify opportunities to reinstate funding to some projects and programs; this could include funding from the next 6-year cycle of the Park District spending plan (2022-2027). These reductions will place a burden on the next cycle of the Park District to restore some of these cuts, which already had a number of future commitments that are not fully funded such as the Green Lake Community Center and the new Mercer Community Center tenant improvements.

SPR's 2021 Proposed Budget reflects an effort to preserve discrete projects in BIPOC communities and to prioritize services and projects in underserved neighborhoods. Taking these cuts allows other capital projects to move forward such as the community center stabilization projects at locations in South Seattle as well as land banked site development at Little Saigon, North Rainier and South Park. It also helps the department avoid making operational cuts that would significantly affect service to the public.

The 2021 Proposed Budget also includes legislation authorizing the City Council to suspend the minimum General Fund requirement in 2021 per section 3.3 of the interlocal agreement establishing the Seattle Park District (Ordinance 124468) due to the COVID-19 pandemic. Section 3.3 of the interlocal agreement allows the City Council to lift the minimum General Fund requirement in the event of a natural disaster or exigent economic circumstance.

Operating Assumptions

SPR's revenue projections assume the City will be in Phase 3 beginning in 2021. As a result, certain facilities, programs, and events will be limited to avoid large gatherings (at the time of budget development Phase 3 was defined as fewer than 50 people at a time; the State recently updated Phase 3 to fewer than 10 people at a time which could result in greater revenue losses than is forecasted in the Proposed Budget). The 2021 Proposed Budget assumes pool operations will be limited to 4 of 10 pools: Rainier Beach, Southwest, Meadowbrook, and Medgar Evers. In addition, 5 community centers will be closed all year to align with planned stabilization projects: Hiawatha,

Seattle Parks and Recreation

Jefferson, Magnuson, South Park and Queen Anne. The Parks Department intends to redeploy staff impacted by these pool and community center closures to support a new outdoor recreation program which will be piloted in 2021; this pilot program will leverage existing partnerships and resources to expand outdoor, community-based recreation programming and will help mitigate services that may not be allowable due to construction and Phase 3 public health restrictions. SPR is also using its facilities to provide full-day childcare for elementary students at 19 sites and teen resource hubs at 7 locations.

The proposed budget does not assume any layoffs in 2021, allowing SPR to retain a diverse workforce with specialized skills. Instead, Parks will continue to hold vacancies and reduce the use of temporary and seasonal labor commiserate with programming reductions due to COVID-19.

For more details on specific changes to SPR's 2021 Proposed Budget and 2021-2026 Capital Improvement Program (CIP), please see the Proposed Changes section of these budget book pages and the accompanying CIP Proposed Budget Book pages.

Seattle Parks and Recreation

Incremental Budget Changes

Seattle Parks and Recreation

	2021 Proposed Budget	FTE
2021 Beginning Budget	263,447,541	939.68
Baseline		
Baseline Adjustment for Inflation	283,608	-
Baseline Revenue Adjustments	-	-
Adjustment for One-Time Budget Changes	(1,520,000)	-
Citywide Adjustments for Standard Cost Changes	2,020,932	-
Baseline Adjustments for Personnel Costs	2,278,818	-
Baseline CIP Adjustment	290,000	-
SPR Project Structure Changes	-	-
Proposed Operating		
General Fund Balancing: Capital Budget Realignment	(407,627)	-
General Fund Balancing: Leadership and Administration Efficiencies	(142,570)	-
General Fund Balancing: Park Maintenance Division Efficiencies	(250,000)	-
General Fund Balancing: Facility Maintenance Division Efficiencies	(250,372)	-
General Fund Balancing: Realign Volunteer Programs Unit	(144,035)	(1.00)
General Fund Balancing: Alki Community Center	(100,000)	-
General Fund Balancing: Park District Realignment	(1,183,442)	-
Park Fund Balancing: COVID-19 Impacts and Park District Realignment	(884,634)	-
Proposed Capital		
Feasibility Study for Pool at Magnuson Park	50,000	-
General Fund Balancing: Park District Realignment	(7,716,558)	-
General Fund Balancing: Shift Debt Service Payments to REET	494	-
REET Balancing: Align Gasworks Park Remediation Funding with Puget Sound Energy Spending Plan	(570,000)	-
REET Balancing: Debt Finance Aquarium Contribution	295,481	-
REET Balancing: Delay Athletic Field Conversions	(5,952,000)	-
REET Balancing: Reduce Funding to Ongoing Programs	(7,057,000)	-
REET Balancing: Out Year CIP Changes	-	-
Park Fund Balancing: Park District Realignment	-	-
Waterfront Funding Plan Adjustments - Piers	(9,100,000)	-
Add Park Land Acquisition CFT Funding	300,000	-
Proposed Technical		
Add Soundview Athletic Field Conversion Project	-	-

Seattle Parks and Recreation

REET I and II Technical Adjustment	-	-
Use of Fund Balance	-	-
Park Maintenance District Realignment	-	-
Project Budget Adjustments	-	-
HRIS Reconciliation	(174,498)	-
Fund Balancing - Operating	835,746	-
Fund Balancing - Capital	(5,795,306)	-
Adjust Community Learning Center Funding	(485,666)	-
Total Incremental Changes	\$(35,378,629)	(1.00)
Total 2021 Proposed Budget	\$228,068,912	938.68

Description of Incremental Budget Changes

Baseline

Baseline Adjustment for Inflation

Expenditures \$283,608

This item increases SPR's General Fund contribution to reflect an inflationary increase in SPR's annual operating commitment to the Zoo. The 2021 Proposed Budget moves this General Fund and all remaining General Fund support for the Zoo to the Park District; see Proposed Operating Changes for more details.

Baseline Revenue Adjustments

Revenues \$30,988,370

This item adjusts SPR's baseline revenues across funds to remove one-time changes from the 2020 Adopted Budget and make technical adjustments to align with updated forecasts for the 2021 Proposed Budget.

Adjustment for One-Time Budget Changes

Expenditures \$(1,520,000)

Revenues \$(429,852)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget:

- (\$70,000) one-time King County Parks Levy funding for City Hall Park Activation;
- (\$150,000) one-time General Fund for youth development added in Council Green Sheet SPR-8-A-1 to provide funding for American Indian and Alaska Native Youth Development;
- (\$300,000) one-time Sweetened Beverage Tax funding added in Council Green Sheet OSE-2-D-1 to add water bottle filling stations at community centers; and
- (\$1,000,000) one-time Park Fund resources to cover utility rate increases.

Citywide Adjustments for Standard Cost Changes

Expenditures \$2,020,932

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

Seattle Parks and Recreation

Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Baseline Adjustments for Personnel Costs

Expenditures \$2,278,818

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

Baseline CIP Adjustment

Expenditures \$290,000

This technical CIP adjustment applies Council changes made during 2019 to the out years, including 2021, for the following projects within SPR's Capital Improvement Program: Aquarium Expansion Project, Comfort Station Renovations, and Play Area Renovations. This item establishes the baseline budget for which 2021 Proposed Changes will be applied.

SPR Project Structure Changes

Expenditures -

The 2021 Proposed Budget reflects technical changes to SPR's budget project structure to simplify budget development and monitoring. These changes are budget and fund neutral.

To improve SPR's ability to develop and manage the operating budget, the current project structure is streamlined by eliminating the Cost Center Budget Summary Level (BSL) along with other minor modifications to existing BSLs. The proposed changes to the project structure benefit budget, accounting, and divisional finance staff by eliminating complex expenditure allocations.

Proposed Operating

General Fund Balancing: Capital Budget Realignment

Expenditures \$(407,627)

This change reduces SPR's ongoing General Fund contribution to better align the budget for four positions to where the work is occurring. These positions were previously funded by the General Fund but will now instead be charged to projects in Parks' Capital Improvement Program.

General Fund Balancing: Leadership and Administration Efficiencies

Expenditures \$(142,570)

This item makes an ongoing reduction to SPR's General Fund contribution by reducing the department's non-labor budget by 19% across the Policy, Finance, and Human Resource Divisions.

General Fund Balancing: Park Maintenance Division Efficiencies

Expenditures \$(250,000)

Seattle Parks and Recreation

This item makes an ongoing reduction to SPR's General Fund contribution by reducing the department's budget by 1-2% across non-labor accounts within the Park Maintenance Division.

General Fund Balancing: Facility Maintenance Division Efficiencies

Expenditures \$(250,372)

This item makes an ongoing reduction to SPR's General Fund contribution by reducing the department's budget by 1-2% across non-labor accounts within the Facility Maintenance Division (\$100,000) and reducing the division's budget for temporary labor (\$150,000). SPR will mitigate the loss of temporary labor by using Seattle Conservation Corps members to support skilled craft work as available.

General Fund Balancing: Realign Volunteer Programs Unit

Expenditures \$(144,035)

Position Allocation (1.00)

This proposal achieves ongoing General Fund savings by abrogating a vacant Volunteer Coordinator Supervisor position from the three-person Volunteer Programs Unit. This team provides volunteer recruitment and management support for the department and will be consolidated under other existing supervisory resources within the department.

General Fund Balancing: Alki Community Center

Expenditures \$(100,000)

Alki Community Center is currently designated as a full-service community center, though its primary uses are for licensed childcare and early learning. This proposal achieves ongoing savings by converting Alki from a full-service community center to a childcare and preschool hub. This change will allow ARC and DEEL to continue providing preschool and before/after-school programs out of the center and will move most other programs such as special events and recreation programming to an adjacent gym. Savings will come from reduced labor costs associated with a small reduction in non-childcare programming.

General Fund Balancing: Park District Realignment

Expenditures \$(1,183,442)

The 2021 Proposed Budget reflects an ongoing realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services. The proposed budget shifts \$8.9 million in General Fund operating costs to the Park District. See below for details:

Operating Savings from Park District (\$1,183,442)

- Captures operational and maintenance savings associated with land-banked site development work that was delayed in the first round of COVID-related budget reductions in 2020. Because the sites have not been developed, they do not need the level of maintenance required for a developed park.

Capital Savings from Park District (\$7,716,558)

- Park Land Acquisition and Leverage Fund (\$1,512,816)
- Major Projects Challenge Fund (\$1,810,253)
- Major Maintenance Backlog and Asset Management (\$4,393,489)

Seattle Parks and Recreation

These Park District savings will fund costs associated with SPR's annual operating commitment to the Zoo as well as Aquatics that were previously supported by the General Fund. For more information on the reductions to SPR's capital projects please see the Proposed Capital Changes section of SPR's budget book pages.

Park Fund Balancing: COVID-19 Impacts and Park District Realignment

Expenditures	\$ (884,634)
Revenues	\$ (4,137,046)

The Parks Department is estimating a \$10.5 million revenue loss in the Park Fund in 2021 due to extended facility closures and programming reductions associated with the COVID-19 pandemic. This item includes a technical adjustment to transfer \$6.4 million of those revenues and expenditure reductions into a new "COVID Planning 2021" Budget Program in the Park Fund. This new program will allow SPR to keep track of their targeted underspend while maintaining some flexibility to restore funding to divisional budgets should programming be able to resume in 2021.

The remaining \$4.1 million of revenue and expenditure reductions will be funded with Park District resources including Park District operating savings (\$884,634) and a funding realignment with SPR's Capital Improvement Program (\$3.2 million). See below for details.

Operating Savings from Park District (\$884,634)

- Initiative 1.3 Savings Our Forest (\$175,703): holds two maintenance laborer vacancies within the Natural Area Crew
- Initiative 3.3 Better Programs for Young People - Seattle's Future (\$330,789): holds two vacancies and pauses work on the Youth Quality Assessment Program
- Initiative 3.6 Put the Arts in Parks (\$283,141): retains funding for select activities and holds vacant one Admin Spec 1 position
- Initiative 4.11 Urban Parks Partnership (\$95,000): reduces a portion of the funding provided to Urban Park partners commiserate with expected program reductions due to COVID-19

Capital Savings from Park District (\$3,252,412)

- Replaces Park District funding from the Waterfront Piers Rehabilitation with a combination of Real Estate Excise Tax and Beach Maintenance Trust Fund revenues. Please see the Proposed Capital Changes section of SPR's budget book pages for more details on the capital impacts associated with this change.

Proposed Capital

Feasibility Study for Pool at Magnuson Park

Expenditures	\$50,000
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This item adds \$50,000 to the existing Magnuson Park Community Center Improvements project and expands its scope to include a feasibility and needs assessment for a recreational pool at Magnuson Park.

General Fund Balancing: Park District Realignment

Expenditures	\$ (7,716,558)
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The 2021 Proposed Budget includes an ongoing realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services. This change reflects \$7.7 million of capital reductions in SPR's Capital Improvement Program associated with this funding realignment:

- Reduce Park Land Acquisition and Leverage Fund by \$1,512,816: This change reduces SPR's acquisition efforts and instead focuses on expanding greenbelts and natural areas that have lower acquisition costs and

Seattle Parks and Recreation

allow SPR to leverage Conservation Futures Tax Funding. It also sustains staffing to continue relationships with property owners and outside agencies to leverage other opportunities to create public open space partnerships.

- Reduce Major Project Challenge Fund by \$1,810,253: The Major Project Challenge Fund (MPCF) was funded in the first cycle of the Park District. By the end of 2020, all feasibility studies funded by the MPCF are anticipated to be complete. SPR had already begun exploring possible alternatives to the MPCF model to be considered in the next cycle of the Park District; this option will instead redirect that funding to offset General Fund expenses on an ongoing basis.
- Reduce Major Maintenance Backlog and Asset Management by \$4,393,489: This change reduces SPR's funding for capital asset preservation, shifting these resources to the operating budget to support preventative maintenance previously funded by the General Fund. This reduction means SPR will be able to take on fewer major maintenance projects in 2021.

General Fund Balancing: Shift Debt Service Payments to REET

Expenditures \$494

The 2021 Proposed Budget shifts approximately \$1.2 million of ongoing debt service payments for the Rainier Beach Community Center from the General Fund to the Real Estate Excise Tax I (REET I). This adjustment is budget neutral across funds. The balance of \$494 corrects a rounding error.

REET Balancing: Align Gasworks Park Remediation Funding with Puget Sound Energy Spending Plan

Expenditures \$(570,000)

This budget proposal reduces funding to the Gas Works Park - Remediation Project in 2021 and adjusts future year appropriation amounts to align with revised spending estimates from Puget Sound Energy.

REET Balancing: Debt Finance Aquarium Contribution

Expenditures \$295,481

This item adjusts the funding strategy for the remainder of the City's obligation for the Aquarium Expansion project. Due to the COVID-19 pandemic, there is excessive strain on the City's funding sources, especially REET revenues that fund the Aquarium project. This changes the project from cash financing to debt financing with LTGO Bonds issued over the next two to three years. The debt service will be paid by REET.

REET Balancing: Delay Athletic Field Conversions

Expenditures \$(5,952,000)

Due to reductions in Real Estate Excise Tax (REET) revenues resulting from the COVID-19 pandemic, the 2021 Proposed Budget identifies a number of REET-funded projects that will be delayed or deferred within SPR's Capital Improvement Program. This proposal delays the project schedule for playfield conversion projects which SPR has identified as a lower priority than field replacements and other asset preservation projects. Magnuson Park Athletic Field 12 will be delayed to 2028 and West Magnolia Playfield South will be delayed to 2030.

REET Balancing: Reduce Funding to Ongoing Programs

Expenditures \$(7,057,000)

Due to the significant shortfall in Real Estate Excise Tax (REET) revenues resulting from the COVID-19 pandemic, the 2021 Proposed Budget identifies a number of REET-funded projects that will be delayed or deferred within SPR's Capital Improvement Program (CIP). This proposal eliminates or reduces REET funding in the following ongoing programs:

Seattle Parks and Recreation

- Funding eliminated in 6-year CIP: Comfort Station Renovations, Boiler and Mechanical System Replacement, Ballfield Lighting Replacement, Roof & Building Envelope, Play Area Safety, Electrical System Replacement, Environmental Remediation, Sport Court Restoration, Ballfields – Minor Capital Improvements
- One to three year budget reductions: Irrigation Replacement and Outdoor Infrastructure, Pavement Restoration, Utility Conservation, ADA Compliance, Urban Forestry, Neighborhood Response, Landscape Restoration, Trails Renovation, Play Area Renovations, Athletic Field Replacements

In addition, this item reduces funding in the Major Maintenance Backlog and Asset Management program in 2021 and 2022 and in each year of the Community Center Rehabilitation & Development program, eliminating REET funding in that program entirely beginning in 2023.

The Parks Department maintains a commitment to asset preservation. As such, reductions above were prioritized consistent with SPR's asset management criteria which include: (1) code requirements, (2) life safety, (3) facility integrity, (4) improved operational efficiency, (5) other unique elements such as leveraged funds and (6) equity. Following adoption of the 2021 Proposed Budget, SPR will update its Asset Management Plan to inform the reinstatement of many of these programs as funding returns in future years.

REET Balancing: Out Year CIP Changes

Expenditures -

Due to the significant shortfall in Real Estate Excise Tax (REET) revenues resulting from the COVID-19 pandemic, this proposal makes additional reductions to SPR's REET funding contribution in the out years of the department's 6-year Capital Improvement Program. Specifically, this change:

- reduces funding in 2024 for the West Queen Anne Playfield Conversion project (formerly named Queen Anne Turf Field Replacement) by \$6 million which will delay work to 2027; and
- adjusts funding within the Major Maintenance Backlog Capital Project resulting in a net change of (\$12,167,561) between 2023-2026.

Park Fund Balancing: Park District Realignment

Expenditures -

The 2021 Proposed Budget amends the funding sources for the Parks Central Waterfront Piers Rehabilitation project (MC-PR-21007). These changes do not impact the current schedule to complete the Waterfront project in 2024. This proposal reduces \$3.2 million from the capital project to support base operating costs in 2021. A combination of Real Estate Excise Tax (\$1.7 million) and Beach Maintenance Trust Fund (\$1.5 million) is being added to SPR's budget to backfill the Park District funding. Please see the corresponding operating change to reduce Park Fund and increase Park District resources by \$3.2 million in SPR's operating budget in the Proposed Operating Changes section of these budget book pages.

Waterfront Funding Plan Adjustments - Piers

Expenditures \$(9,100,000)

This item amends the funding plan for the Parks Central Waterfront Piers Rehabilitation project by shifting the timing of funding from the LID-Central Waterfront Fund and from the Central Waterfront Improvement Fund. Due to the COVID-19 pandemic, resolution of appeals as part of the Waterfront LID process has been delayed, and other sources of revenue have also seen changes. These changes allow the Waterfront program to continue to make progress to completion in 2024 and is budget neutral within the 6-year CIP.

Add Park Land Acquisition CFT Funding

Seattle Parks and Recreation

Expenditures	\$300,000
Revenues	\$300,000

The 2021 Proposed Budget adds \$300,000 of ongoing funding in the Park Fund to support the Park Land Acquisition project. This additional \$1,800,000 total over the 6 years is supported by resources from the King County Conservation Futures tax (CFT).

Proposed Technical

Add Soundview Athletic Field Conversion Project

Expenditures	-
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This proposal adds the Soundview Playfield Conversion Project to the 2021-2026 CIP. This project was delayed due to the COVID-19 pandemic in 2020.

REET I and II Technical Adjustment

Expenditures	-
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This is a net zero technical adjustment that is necessary to balance the REET I & II capital funds.

Use of Fund Balance

Revenues	\$1,454,769
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This is a technical item to balance revenues and expenditures for the funds managed by this department.

Park Maintenance District Realignment

Expenditures	-
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This item reflects budget neutral funding transfers to implement a reorganization of the park maintenance districts. The 2021 Proposed Budget splits up the two largest park maintenance districts, Southeast and Central West, increasing the total number of park maintenance districts from 6 to 8. This change will right-size the ratio of supervisors to staff across all districts and result in better management oversight.

Project Budget Adjustments

Expenditures	-
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This technical item adjusts revenue and expense budgets for various projects and is budget neutral across funds.

HRIS Reconciliation

Expenditures	\$(174,498)
Position Allocation	-

This proposal adjusts expense and revenue budgets across SPR programs to correctly align funds with position reclassifications done outside of the previous budget process, APEX/SAM adjustments, and a technical true-up of 2020 AWI impacts on the capital planning division that resulted in a net reduction in the Park Fund.

Fund Balancing - Operating

Expenditures	\$835,746
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Seattle Parks and Recreation

The 2020 Adopted Budget allocated \$1,000,000 from the Park Fund to pay for utility cost increases; this was one-time funding which has been removed in the proposed baseline budget and is being partially transferred to the Park District through this change. This item also includes small technical adjustments to balance costs in the Park Fund, General Fund, and Park District.

Fund Balancing - Capital

Expenditures	\$(5,795,306)
Revenues	\$(7,450,000)

This change includes technical corrections to SPR's Capital Improvement Program (CIP) including:

- Defer Park District funding for the Lake City Community Center to 2022; this funding was added as a placeholder by the City Council assuming funding would be included in the next cycle of the Park District which has been delayed by one year.
- Shift funding from 2023 to 2021 for the Waterfront Piers Rehabilitation Project to align the budget with SPR's 6-year financial plan for the Seattle Park District.
- Reduce funding for the Saving Our City Forests project in the out years to align with a 2019-2020 Adopted Budget adjustment that shifted Seattle Park District capital funds to operating.
- Reconcile debt payments in the out years for Pier 59.
- Adjust capital revenues to remove one-time resources.

Adjust Community Learning Center Funding

Expenditures	\$(485,666)
Revenues	\$(485,666)

The 2021 Proposed Budget reduces SPR's revenue and expenditures in the Park Fund associated with Community Learning Centers; this change is a technical adjustment to align the budget with distribution changes from the Families, Education, Preschool, and Promise levy and Seattle Public Schools.

Seattle Parks and Recreation

Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
SPR - BC-PR-10000 - 2008 Parks Levy			
30010 - REET I Capital Fund	1,916,478	-	-
30020 - REET II Capital Fund	96	-	-
33860 - 2008 Parks Levy Fund	3,069,083	-	-
36000 - King County Parks Levy Fund	366	-	-
Total for BSL: BC-PR-10000	4,986,023	-	-
SPR - BC-PR-20000 - Building For The Future			
00164 - Unrestricted Cumulative Reserve Fund	4,489,875	-	-
10200 - Park And Recreation Fund	969,104	10,150,000	900,000
19710 - Seattle Park District Fund	11,686,469	7,854,000	1,346,496
30010 - REET I Capital Fund	333,908	10,700,000	1,732,412
30020 - REET II Capital Fund	7,980,259	3,587,000	-
35040 - Waterfront LID #6751	-	-	-
35800 - Alaskan Way Seawall Const Fund	837,880	-	-
35900 - Central Waterfront Improvement Fund	2,972,140	1,000,000	1,500,000
36000 - King County Parks Levy Fund	22,974	-	-
36810 - 2021 LTGO Taxable Bond Fund	-	-	9,000,000
36910 - 2022 LTGO Taxable Bond Fund	-	-	-
70200 - Beach Maintenance Fund	325,000	-	1,520,000
Total for BSL: BC-PR-20000	29,617,608	33,291,000	15,998,908
SPR - BC-PR-30000 - Debt and Special Funding			
00100 - General Fund	2,006,029	1,210,000	-
00164 - Unrestricted Cumulative Reserve Fund	20,528	-	-
10200 - Park And Recreation Fund	269,474	168,000	168,000
30010 - REET I Capital Fund	780,793	779,000	2,273,975
30020 - REET II Capital Fund	1,679,222	1,540,000	1,647,000
35600 - 2012 Multipurpose LTGO Bond Fund	1,328	-	-
36000 - King County Parks Levy Fund	1,530,751	1,536,000	1,541,000
36200 - 2015 Multipurpose LTGO Bond Fund	7,609	-	-
Total for BSL: BC-PR-30000	6,295,734	5,233,000	5,629,975
SPR - BC-PR-40000 - Fix It First			
00100 - General Fund	876	-	-

Seattle Parks and Recreation

00164 - Unrestricted Cumulative Reserve Fund	567,538	35,000	35,000
10200 - Park And Recreation Fund	1,632,785	1,763,000	913,000
17861 - Seattle Preschool Levy Fund	661	-	-
19710 - Seattle Park District Fund	24,436,778	17,502,000	13,496,547
30010 - REET I Capital Fund	3,623,728	4,605,449	9,116,440
30020 - REET II Capital Fund	8,166,629	23,916,000	7,433,560
36000 - King County Parks Levy Fund	1,134,156	6,000	-
70200 - Beach Maintenance Fund	1,506	25,000	-
Total for BSL: BC-PR-40000	39,564,655	47,852,449	30,994,547
 SPR - BC-PR-50000 - Maintaining Parks and Facilities			
19710 - Seattle Park District Fund	160,757	338,000	346,680
Total for BSL: BC-PR-50000	160,757	338,000	346,680
 SPR - BC-PR-60000 - SR520 Mitigation			
33130 - Park Mitigation & Remediation	5,044,492	-	-
Total for BSL: BC-PR-60000	5,044,492	-	-
 SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs			
00100 - General Fund	21,782,172	26,646,411	53,178,509
00155 - Sweetened Beverage Tax Fund	-	300,000	-
10200 - Park And Recreation Fund	5,220,194	6,363,752	2,931,069
19710 - Seattle Park District Fund	11,356,268	10,109,518	12,940,438
36000 - King County Parks Levy Fund	14,000	10,000	10,088
Total for BSL: BO-PR-10000	38,372,635	43,429,682	69,060,104
 SPR - BO-PR-20000 - Leadership and Administration			
00100 - General Fund	28,412,441	27,905,505	28,751,030
00155 - Sweetened Beverage Tax Fund	-	-	5
10200 - Park And Recreation Fund	1,443,381	2,279,503	8,415,962
19710 - Seattle Park District Fund	2,003,864	2,038,212	2,088,121
36000 - King County Parks Levy Fund	96,065	-	-
Total for BSL: BO-PR-20000	31,955,751	32,223,220	39,255,118
 SPR - BO-PR-30000 - Departmentwide Programs			
00100 - General Fund	3,048,339	3,414,814	3,315,635
10200 - Park And Recreation Fund	2,340,963	2,359,243	7,801,459
19710 - Seattle Park District Fund	886,478	887,555	1,687,422
36000 - King County Parks Levy Fund	128,000	70,000	337
Total for BSL: BO-PR-30000	6,403,779	6,731,611	12,804,853

Seattle Parks and Recreation

SPR - BO-PR-40000 - Parks and Open Space

00100 - General Fund	20,444,454	21,661,724	-
10200 - Park And Recreation Fund	3,300,064	1,973,848	-
15280 - Gift Catalog - Parks	3,556	-	-
19710 - Seattle Park District Fund	-	2,542,205	-
Total for BSL: BO-PR-40000	23,748,074	26,177,777	-

SPR - BO-PR-50000 - Recreation Facility Programs

00100 - General Fund	19,807,723	19,471,145	12,017,419
00155 - Sweetened Beverage Tax Fund	-	300,000	302,526
10200 - Park And Recreation Fund	10,146,865	12,225,474	4,296,815
19710 - Seattle Park District Fund	8,989,596	10,354,125	16,783,269
36000 - King County Parks Levy Fund	-	734,000	738,526
Total for BSL: BO-PR-50000	38,944,184	43,084,744	34,138,555

SPR - BO-PR-60000 - Golf Programs

00100 - General Fund	-	10,085	-
10200 - Park And Recreation Fund	11,662,164	12,299,864	12,380,955
Total for BSL: BO-PR-60000	11,662,164	12,309,948	12,380,955

SPR - BO-PR-70000 - Seattle Conservation Corps

00100 - General Fund	219,395	152,255	-
10200 - Park And Recreation Fund	3,232,483	3,430,385	-
19710 - Seattle Park District Fund	431,012	556,984	-
Total for BSL: BO-PR-70000	3,882,891	4,139,623	-

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

00100 - General Fund	5,069,359	5,083,882	-
10200 - Park And Recreation Fund	5,533	103,651	103,651
19710 - Seattle Park District Fund	1,938,403	1,938,403	7,355,565
Total for BSL: BO-PR-80000	7,013,295	7,125,936	7,459,216

Department Total	247,652,043	261,936,990	228,068,912
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Department Full-Time Equivalents Total*	927.40	939.68	938.68
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** 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

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	100,790,787	105,555,820	97,262,592
00155 - Sweetened Beverage Tax Fund	-	600,000	302,531
00164 - Unrestricted Cumulative Reserve Fund	5,077,941	35,000	35,000
10200 - Park And Recreation Fund	40,223,011	53,116,720	37,910,911
15280 - Gift Catalog - Parks	3,556	-	-
17861 - Seattle Preschool Levy Fund	661	-	-
19710 - Seattle Park District Fund	61,889,624	54,121,000	56,044,540
30010 - REET I Capital Fund	6,654,906	16,084,449	13,122,827
30020 - REET II Capital Fund	17,826,205	29,043,000	9,080,560
33130 - Park Mitigation & Remediation	5,044,492	-	-
33860 - 2008 Parks Levy Fund	3,069,083	-	-
35040 - Waterfront LID #6751	-	-	-
35600 - 2012 Multipurpose LTGO Bond Fund	1,328	-	-
35800 - Alaskan Way Seawall Const Fund	837,880	-	-
35900 - Central Waterfront Improvement Fund	2,972,140	1,000,000	1,500,000
36000 - King County Parks Levy Fund	2,926,312	2,356,000	2,289,951
36200 - 2015 Multipurpose LTGO Bond Fund	7,609	-	-
36810 - 2021 LTGO Taxable Bond Fund	-	-	9,000,000
36910 - 2022 LTGO Taxable Bond Fund	-	-	-
70200 - Beach Maintenance Fund	326,506	25,000	1,520,000
Budget Totals for SPR	247,652,043	261,936,990	228,068,912

Seattle Parks and Recreation

Revenue Overview

2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
331110	Direct Fed Grants	829,334	1,508,000	808,000
333110	Ind Fed Grants	382,319	-	-
334010	State Grants	388,643	-	-
337010	Interlocal Grants	57,198	-	-
337050	Proceeds-Countywide Tax Levy	-	1,500,000	-
337080	Other Private Contrib & Dons	1,874,228	452,400	452,400
341040	Sales Of Maps & Publications	(1,482)	-	-
341090	Sales Of Merchandise	162,195	27,284	16,754
341100	Data Proc-Computer Resources	489	-	-
341900	General Government-Other Rev	3,474,122	2,524,132	2,524,132
343270	Resource Recovery Rev	52,942	3,494,497	3,000,072
343310	Recoveries	1,242,189	1,075,670	1,075,670
347010	Recreation Activities Fees	12,497,414	12,604,251	12,916,052
347020	Recreation Shared Revs Arc	660,925	1,013,392	694,375
347040	Recreation Admission Fees	2,364,571	2,488,880	1,746,316
347050	Exhibit Admission Charges	57,500	568,972	568,972
347060	Athletic Facility Fees	3,272,426	4,038,043	3,862,340
347070	Recreation Education Fees	3,313,384	4,288,212	2,287,118
347080	Cult & Rec Training Charges	13,959	-	-
347090	Parks and Recreation Recovery	2,351,243	-	-
347170	Public Benefit Rev	(2,004,112)	-	-
347180	Tenant Improv Lease Rev Disc	(803,665)	-	-
347900	Culture And Rec-Other Rev	1,171,287	-	-
350190	Nsf Check Fees	880	-	-
360020	Inv Earn-Residual Cash	285,921	-	-
360050	Inv Earn-Other Cash	216	-	-
360110	Unreald Gns/Losses On Invm	-	-	-
360220	Interest Earned On Deliquent A	(1,598)	-	-
360290	Parking Fees	77,027	79,192	79,192
360300	St Space Facilities Rentals	5,327,298	4,956,849	4,139,332
360310	Lt Space/Facilities Leases	3,214,961	1,005,885	1,004,606
360330	Housing Rentals & Leases	1,000	-	-
360340	Concession Proceeds	147,289	80,000	80,000
360350	Other Rents & Use Charges	1,209,251	797,629	767,075
360380	Sale Of Junk Or Salvage	406	-	-

Seattle Parks and Recreation

360420	Other Judgments & Settlements	12,729,110	-	-
360540	Cashiers Overages & Shortages	14,200	-	-
360570	Collection Expense - Misc	210	-	-
360580	Uncollectible Expense - Misc	270	-	-
360690	Building/Oth Space Rent	-	72,000	72,000
360760	Sale Of Surplus Items	533	-	-
360900	Miscellaneous Revs-Other Rev	162,669	890,687	890,687
379020	Capital Contributions	-	8,155,000	1,005,000
395030	Sales Of Other Fixed Assets	3,468	-	-
Total Revenues for: 10200 - Park And Recreation Fund		54,530,218	51,620,975	37,990,093
400000	Use of/Contribution to Fund Balance	-	1,495,745	(79,182)
Total Resources for:10200 - Park And Recreation Fund		54,530,218	53,116,720	37,910,911
311010	Real & Personal Property Taxes	51,604,707	-	-
311020	Sale Of Tax Title Property	84,155	-	-
317040	Leasehold Excise Tax Rev	369,098	-	-
360020	Inv Earn-Residual Cash	1,837,401	-	-
360290	Parking Fees	-	-	-
397010	Operating Transfers In	-	54,638,893	56,044,540
Total Revenues for: 19710 - Seattle Park District Fund		53,895,361	54,638,893	56,044,540
400000	Use of/Contribution to Fund Balance	-	(517,893)	-
Total Resources for:19710 - Seattle Park District Fund		53,895,361	54,121,000	56,044,540
334010	State Grants	133,700	-	-
360020	Inv Earn-Residual Cash	133,456	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		267,156	-	-
311010	Real & Personal Property Taxes	1,023	-	-
337080	Other Private Contrib & Dons	588,790	-	-
360020	Inv Earn-Residual Cash	362,167	-	-
360150	Interest On Loan Payoffs	288,397	-	-
397010	Operating Transfers In	-	655,000	-
Total Revenues for: 33860 - 2008 Parks Levy Fund		1,240,378	655,000	-
400000	Use of/Contribution to Fund Balance	-	(655,000)	-

Seattle Parks and Recreation

Total Resources for:33860 - 2008 Parks Levy Fund	1,240,378	-	-
337050 Proceeds-Countywide Tax Levy	2,265,578	-	-
360020 Inv Earn-Residual Cash	118,095	-	-
360350 Other Rents & Use Charges	-	-	-
397010 Operating Transfers In	-	2,249,000	2,251,000
Total Revenues for: 36000 - King County Parks Levy Fund	2,383,672	2,249,000	2,251,000
400000 Use of/Contribution to Fund Balance	-	107,000	38,951
Total Resources for:36000 - King County Parks Levy Fund	2,383,672	2,356,000	2,289,951
360020 Inv Earn-Residual Cash	47,857	-	-
397010 Operating Transfers In	-	25,000	25,000
Total Revenues for: 70200 - Beach Maintenance Fund	47,857	25,000	25,000
400000 Use of/Contribution to Fund Balance	-	-	1,495,000
Total Resources for:70200 - Beach Maintenance Fund	47,857	25,000	1,520,000
Total SPR Resources	112,364,642	109,618,720	97,765,402

Seattle Parks and Recreation

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.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
08 Levy Cultural Facilities	1,916,982	-	-
08 Levy Major Parks	380	-	-
08 Levy Neighborhood Park Acq	169,541	-	-
08 Levy Opportunity Fund	764,236	-	-
08 Levy Parks and Playgrounds	2,134,646	-	-
08 Levy P-Patch Development	238	-	-
Total	4,986,023	-	-

**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 Cultural Facilities

The purpose of the 2008 parks Levy & Cultural Facilities Budget Program Level is to support the development or restoration of cultural facilities identified in the 2008 Parks Levy.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
08 Levy Cultural Facilities	1,916,982	-	-

08 Levy Major Parks

The purpose of the 2008 parks levy & Major Parks Budget Program Level is to support the development or restoration of major neighborhood parks identified in the 2008 Parks Levy.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
08 Levy Major Parks	380	-	-

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.

Seattle Parks and Recreation

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
08 Levy Neighborhood Park Acq	169,541	-	-

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.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
08 Levy Opportunity Fund	764,236	-	-

08 Levy Parks and Playgrounds

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.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
08 Levy Parks and Playgrounds	2,134,646	-	-

08 Levy P-Patch Development

The purpose of the 2008 Parks Levy - P-Patch Development Budget Program Level is to acquire and develop new community gardens or P-Patches and develop community gardens or P-Patches on existing City-owned properties.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
08 Levy P-Patch Development	238	-	-

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	2019 Actuals	2020 Adopted	2021 Proposed
Building For The Future - CIP	29,617,608	33,291,000	15,998,908
Total	29,617,608	33,291,000	15,998,908
Full-time Equivalents Total*	10.45	-	-

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Seattle Parks and Recreation

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	2019 Actuals	2020 Adopted	2021 Proposed
Debt and Special Funding	6,295,734	5,233,000	5,629,975
Total	6,295,734	5,233,000	5,629,975
Full-time Equivalents Total*	1.33	1.33	1.33

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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	2019 Actuals	2020 Adopted	2021 Proposed
Fix It First - CIP	39,564,655	47,852,449	30,994,547
Total	39,564,655	47,852,449	30,994,547
Full-time Equivalents Total*	17.41	27.86	28.19

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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.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Maintaining Parks & Facilities	160,757	338,000	346,680
Total	160,757	338,000	346,680
Full-time Equivalents Total*	0.13	0.13	0.13

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Seattle Parks and Recreation

SPR - BC-PR-60000 - SR520 Mitigation

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

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
SR520 Mitigation	5,044,492	-	-
Total	5,044,492	-	-

**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.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
CIP Cost Recovery Offset	-	-	(1,039,841)
M&R Grounds Crews	22,202,379	26,304,061	40,917,200
M&R Shops Crews	11,069,287	12,005,708	21,084,080
M&R Specialty Crews	5,100,970	5,119,913	8,098,666
Total	38,372,635	43,429,682	69,060,104
Full-time Equivalents Total*	163.44	170.67	473.25

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

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.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
CIP Cost Recovery Offset	-	-	(1,039,841)

M&R Grounds Crews

Seattle Parks and Recreation

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
M&R Grounds Crews	22,202,379	26,304,061	40,917,200
Full Time Equivalents Total	76.53	80.01	260.03

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.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
M&R Shops Crews	11,069,287	12,005,708	21,084,080
Full Time Equivalents Total	55.86	56.36	147.50

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.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
M&R Specialty Crews	5,100,970	5,119,913	8,098,666
Full Time Equivalents Total	31.05	34.30	65.72

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.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Citywide Indirect Costs	13,269,457	12,121,935	12,864,138
COVID Planning 2021	-	-	6,420,480
Departmental Indirect Costs	11,043,514	12,257,138	12,285,719
Divisional Indirect Costs	8,245,144	9,110,939	8,623,464
Indirect Cost Recovery Offset	(3,742,031)	-	-
Indirect Cost Recovery Offset	-	(3,879,094)	(4,083,616)
Pooled Benefits	3,139,669	2,612,301	3,144,933
Total	31,955,751	32,223,220	39,255,118
Full-time Equivalents Total*	118.54	120.59	120.51

Seattle Parks and Recreation

**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.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Citywide Indirect Costs	13,269,457	12,121,935	12,864,138

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).

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
COVID Planning 2021	-	-	6,420,480

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.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Departmental Indirect Costs	11,043,514	12,257,138	12,285,719
Full Time Equivalents Total	77.05	78.10	78.10

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.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
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Seattle Parks and Recreation

Divisional Indirect Costs	8,245,144	9,110,939	8,623,464
Full Time Equivalents Total	41.49	42.49	42.41

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.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Indirect Cost Recovery Offset	(3,742,031)	(3,879,094)	(4,083,616)

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.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Pooled Benefits	3,139,669	2,612,301	3,144,933

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.

	2019 Actuals	2020 Adopted	2021 Proposed
Program Expenditures			
Departmentwide Other	1,556,295	1,514,086	1,632,370
Partnerships - Departmentwide	4,847,484	5,217,525	6,941,534
Seattle Conservation Corps	-	-	4,230,948
Total	6,403,779	6,731,611	12,804,853
Full-time Equivalents Total*	28.69	28.69	58.85

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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.

Seattle Parks and Recreation

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Departmentwide Other	1,556,295	1,514,086	1,632,370
Full Time Equivalents Total	13.69	13.19	13.66

Partnerships - Departmentwide

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

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Partnerships - Departmentwide	4,847,484	5,217,525	6,941,534
Full Time Equivalents Total	15.00	15.50	28.67

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.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Seattle Conservation Corps	-	-	4,230,948
Full Time Equivalents Total	-	-	16.52

SPR - BO-PR-40000 - Parks and Open Space

The purpose of the Parks and Open Space Budget Summary Level is to provide management and operations of the City's developed and undeveloped parkland.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Citywide Programs	1,999,912	2,036,388	-
M&R - Parks & Open Space	21,748,162	-	-
M&R - Parks & Open Space	-	24,141,389	-
Total	23,748,074	26,177,777	-
Full-time Equivalents Total*	271.88	270.63	-

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The following information summarizes the programs in Parks and Open Space Budget Summary Level:

Citywide Programs

Seattle Parks and Recreation

The purpose of the Citywide Programs Budget Program Level is to provide management and operations of services that span multiple lines of business with Seattle Parks and Recreation such as athletic scheduling and event scheduling.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Citywide Programs	1,999,912	2,036,388	-
Full Time Equivalents Total	15.42	14.17	-

M&R - Parks & Open Space

The purpose of the Parks and Open Space Budget Program Level is to provide management and operations of the City's developed and undeveloped parkland.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
M&R - Parks & Open Space	21,748,162	24,141,389	-
Full Time Equivalents Total	256.46	256.46	-

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.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Aquatic & Swimming Programs	7,891,672	9,011,114	6,555,156
M&R - Recreation Facilities	4,732,748	4,644,157	-
Partnerships - Recreation	929,628	1,158,073	1,076,157
Rec Programs & Facility Ops	25,390,137	28,271,400	26,507,242
Total	38,944,184	43,084,744	34,138,555
Full-time Equivalents Total*	275.01	279.26	232.42

**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 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.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
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Seattle Parks and Recreation

Aquatic & Swimming Programs	7,891,672	9,011,114	6,555,156
Full Time Equivalents Total	48.05	48.05	48.05

M&R - Recreation Facilities

The purpose of the M&R-Recreation Facilities 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.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
M&R - Recreation Facilities	4,732,748	4,644,157	-
Full Time Equivalents Total	46.59	46.59	-

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.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Partnerships - Recreation	929,628	1,158,073	1,076,157
Full Time Equivalents Total	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.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Rec Programs & Facility Ops	25,390,137	28,271,400	26,507,242
Full Time Equivalents Total	171.67	175.92	175.67

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.

	2019 Actuals	2020 Adopted	2021 Proposed
Program Expenditures			
Golf Course Programs	11,662,164	12,309,948	12,380,955
Total	11,662,164	12,309,948	12,380,955
Full-time Equivalents Total*	24.00	24.00	24.00

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Seattle Parks and Recreation

SPR - BO-PR-70000 - Seattle Conservation Corps

The purpose of the Seattle Conservation Corps Budget Summary 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.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Seattle Conservation Corps	3,882,891	4,139,623	-
Total	3,882,891	4,139,623	-
Full-time Equivalents Total*	16.52	16.52	-

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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	2019 Actuals	2020 Adopted	2021 Proposed
Zoo and Aquarium Programs	7,013,295	7,125,936	7,459,216
Total	7,013,295	7,125,936	7,459,216

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