Seattle Parks and Recreation

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Department Overview

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

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	124,702,235	129,170,914	134,160,979	137,686,744
Other Funding - Operating	122,043,642	143,436,708	141,325,159	145,488,668
Total Operations	**246,745,877**	**272,607,622**	**275,486,138**	**283,175,412**
Capital Support				
General Fund Support	256,990	725,000	0	0
Other Funding - Capital	92,929,781	89,964,995	124,372,254	165,762,907
Total Capital	**93,186,771**	**90,689,995**	**124,372,254**	**165,762,907**
Total Appropriations	**339,932,648**	**363,297,617**	**399,858,391**	**448,938,319**
Full-Time Equivalents Total*	1,139.70	1,155.38	1,155.83	1,155.83

** 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 Overview

The City's 2027-2028 Proposed Budget maintains core services for Seattle Parks and Recreation (SPR). The department will continue to invest in community centers and pools; park activations and recreation opportunities for all ages and special populations; athletic fields, playgrounds, restrooms, natural areas and trails; and specialty facilities including two small craft centers and four golf courses. In addition, the department will continue to maintain budget for major community center renovation projects, including 8th & Mercer, Green Lake and Evans Pool, Lake City, Loyal Heights and Queen Anne, new park development, its CommUNITY Fund, and athletic field turf conversions. The proposed budget also adds resources and support to help address financial and operational gaps for the Seattle Conversation Corps, a workforce program for adults experiencing homelessness, and for SPR's aquatics program. SPR is facing budget constraints in 2027 and 2028 due to the General Fund revenue forecast being insufficient to cover all Citywide costs. As a result, General Fund reductions were identified, the vast majority of which have no service impact or reflect aligning budgets with current spending. The budget also makes a number of technical adjustments, including budget-neutral position changes, updating revenues, and adjusting budget for central costs and retirement. Changes to SPR's planned baseline budgets for both operating and capital are summarized below.

<u>Overview of Operating Budget Changes</u>

From its 2026 Adopted operating budget of $272.6 million, SPR's 2027 Proposed Budget shows an overall increase of about 1% to $275.5 million. These changes by fund include:

- $5.0 million increase in General Fund,
- $1.3 million decrease in Seattle Park District Fund, and
- $835,000 decrease in Park and Recreation Fund.

<u>Overview of Capital Changes</u>

From its 2026 Adopted capital budget of $90.7 million, SPR's 2027 Proposed Budget shows an increase of 37% to $124.4 million, the vast majority of which is due to issuing the first tranche of bonds for the Green Lake Community Center and Evans Pool, Lake City Community Center, Loyal Heights Community Center, and Queen Anne Community Center capital project renovations. In addition, the City is adjusting its allocation methodology of discretionary Real Estate Excise Tax (REET) funds to ensure capital needs citywide are addressed, which is reducing SPR's allocation ongoing by about $5 million annually. Notable capital changes in 2027 by fund relative to the 2026 Adopted Budget include:

- $36.9 million increase in 2027 Multipurpose Limited Tax General Obligation (LTGO) Bond Fund,
- $7 million increase in Park Mitigation and Remediation Fund,
- $4 million increase in Unrestricted Cumulative Reserve Fund,
- $2.5 million increase in King County Parks Levy Fund,
- $1.6 million increase in the Seattle Park District ("Park District") Fund,
- $13.8 million decrease in Real Estate Excise Tax (REET) funds,
- $3.7 million decrease in Park and Recreation Fund, and
- $725,000 million decrease in General Fund.

<u>General Fund Reductions to Address Revenue Shortfall</u>

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in some parts of SPR. Where possible, General Fund resources that were not being fully utilized were reduced ongoing, or the impact of some General Fund reductions was mitigated with other resources. To preserve critical City and department services due to the General Fund deficit, SPR's proposed budget makes adjustments in the following ways:

- Removing 4.5 FTE of vacant positions;
- Right-sizing budgets to reflect actual spending;
- Reducing excess non-labor budgets for facility major maintenance, graffiti abatement, and the Unified Care Team; and
- Shifting costs for grounds maintenance and arts programs to other, more stable funds, such as Park District and the Admissions Tax via the Arts and Culture Fund.

SPR does not anticipate significant service impacts due to these changes. Such actions align the budget to the City's true operational costs without reducing services.

Proposed Budget Meets General Fund Commitment

SPR's proposed budget allocates $134.2 million in 2027 and $137.7 million in 2028 of General Fund to support SPR's existing parks and recreation services and lines of business. This appropriation maintains the General Fund floor requirement set by the interlocal agreement (ILA) between the City of Seattle and the Seattle Park District. Since the establishment of the Seattle Park District in 2014, the ILA includes a specific baseline of General Fund support for parks and recreation services, commonly referred to as the "General Fund floor," and requires the City to allocate General Fund resources to SPR in each annual budget at or above that baseline. The ILA currently requires the City to adjust that floor for inflation annually using the Consumer Price Index-All Urban Consumers (CPI-U) for Seattle. For 2026, CPI-U was 4.0%, which equates to a General Fund floor in 2027 of $131.7 million and, based on a 2027 CPI-U forecast of 3.9%, an estimated floor in 2028 of $136.9 million. The proposed budget therefore appropriates about $2.4 million General Fund above the floor in 2027 and about $800,000 General Fund above the estimated floor in 2028.

Investing in Youth and Affordability

The proposed budget also includes targeted investments for youth and increases access to recreation opportunities for low-income residents citywide. Specifically, the proposed budget funds a two days-per-week Community Learning Center pilot at Rainier Beach High School, expanded peer mentorships at Rainier Beach Community Center, contracts with community-based organizations offering teen services, and staff development to ensure adults supporting teens are well-trained and supported. The proposed budget also makes ongoing the pilot Teen Late Night programming at High Point Community Center that was initiated by Council with one-time funds in 2026. The proposed budget also increases funding for recreation scholarships by $400,000, nearly doubling the size of this program. This will enable approximately 1,400 more low-income residents, seniors, and youth with disabilities to access SPR's recreational programming, such as community center classes like pottery, dance and martial arts, environmental learning programs, and youth athletics.

Public Restrooms

The proposed budget allocates about $3.4 million in 2027 and $3.17 million in 2028 to expand access to public restrooms, which is anticipated to fund 12 new restrooms across the city through SPR and Department of Finance and Administrative Services (FAS). Specifically for SPR, the proposed budget invests $1.8 million of Seattle Parks District funds freed up from community center renovation schedules and one-time King County Parks Levy fund balance toward the installation of two new permanent restrooms in one southeast and one northeast City park, likely Portland Loos. SPR is also increasing its public restroom major maintenance budget by $971,000 annually in the King County Parks Levy Fund to help ensure existing park restrooms remain functioning, open, and accessible. This increase is funded by the 2025 King County Parks Levy. Finally, FAS is investing about $1.4 million annually to contract with a provider, such as Throne Labs, to install up to 10 modular restroom units in the City; please see the FAS budget section for more details.

Reinvest Park District Toward Priority Capital Projects

The proposed budget also reinvests available one-time Park District resources into discrete capital projects that help create safer and more accessible parks, restrooms, and community spaces. These funds are freed up to due aligning budget for debt service with updated major community center bond issuance timing from more refined construction schedules. In addition to funding two new park restrooms, these funds also invest in:

- Little Brook Park Redevelopment,
- Community Center security camera replacement,
- Camp Long restoration planning,
- Inclusive playfield elements at W Magnolia Playfield, and
- Mitigating the impact of reductions necessary to balance the City's REET funds in light of the August revenue forecast.

Incremental Budget Changes

Seattle Parks and Recreation

	Dollars	FTE
2027 Beginning Budget	**527,364,236**	**1155.38**
Baseline		
Citywide Adjustments for Standard Cost Changes	2,674,489	-
Seattle Park District Baseline Inflationary Adjustment	9,955,289	-
Reduce SCERS Retirement Contribution Rate	(929,668)	-
Remove One-Time Items	(1,108,006)	-
Proposed Operating		
Increase Funding for Recreation Scholarships	-	-
Sustain Teen Late Night Pilot at High Point Community Center	-	0.75
Reallocate Park District to Invest in Rainier Beach Youth	-	1.00
Golf Adjustment and Maintenance Staffing	412,000	1.00
Continue Aquatics Program Subsidy	(1,600,000)	-
Shift Arts in Parks from General Fund to Admissions Tax	(279,459)	-
Shift Downtown Buskers Program from General Fund to Admissions Tax	-	-
Shift Teen Summer Musical from General Fund to Admissions Tax	-	-
Increase Seattle Conservation Corps Staffing	-	2.00
Remove General Fund Appropriation for Debt Service for Retired Bonds	(831,322)	-
Shift Park District Funding from Capital to Grounds Maintenance	-	-
Align Unified Care Team Staffing and Budget	(900,000)	(2.50)
Remove Discretionary Graffiti Program Funding	(500,000)	-
Reduce General Fund Reserves for Labor Needs	(300,000)	-
Ongoing Park District and General Fund Transfer	(4,100,000)	-
Remove Vacant Strategic Advisor I	(183,626)	(1.00)
Reduce Vacant Management Systems Analyst, Senior	(185,402)	(1.00)
Proposed Capital		
Investing in Safe and Accessible Parks, Restrooms and Community Spaces with One-Time Park District Funds	6,014,200	-
King County Levy Funding for Restroom and Play Area Renovations	4,048,000	-
Real Estate Excise Tax Reductions and Park District Fund Balance Offset	(2,297,200)	-

Reduce Seattle Park District Funding for Major Maintenance and Asset Management	(3,000,000)	-
Shift Elliot Bay Office Park Rent to CIP Overhead	(600,000)	-
Align Bond Appropriation to Community Center Renovation Schedules	(127,000,000)	-
Proposed Technical		
Budget Neutral Position Changes	-	0.20
Technical Project and Fee Changes	215,000	-
Adjust Seattle Park District-Funded Debt Service	(8,149,360)	-
Add Out-Year CIP Funding	-	-
Align Families, Education, Preschool, and Promise Levy Fund with Implementation and Evaluation Plan	78,967	-
Citywide Adjustments for Standard Cost Changes - Healthcare	905,341	-
Ongoing Changes from Current Year Legislation	-	-
Bargained Pay Adjustment for Local 32 Plumbers and Pipefitters	154,911	-
Shift REET Funding to Cumulative Reserve Fund	-	-
Fund Balancing and Revenue Adjustments - Proposed	-	-
Total Incremental Changes	**$(127,505,845)**	**0.45**
Total 2027 Proposed Budget	**$399,858,391**	**1155.83**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $2,674,489

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

Seattle Park District Baseline Inflationary Adjustment

Expenditures $9,955,289

This item aligns the base budget for the Seattle Park District with the adopted Park District 2023-2028 Cycle 2 Financial Plan. It applies an annual 4% inflationary increase to the base budget.

Reduce SCERS Retirement Contribution Rate

Expenditures $(929,668)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Remove One-Time Items

Expenditures	$(1,108,006)
Revenues	$(620,857)

This baseline item reverses one-time changes from the 2025 and 2026 budget processes to ensure that the 2027 and 2028 baseline budgets do not assume one-time changes are made ongoing. Specifically, it reverses one-time changes from seven Council Budget Amendments and three fund swaps that were included as one-time items in the 2026 Adopted Budget. This has a net impact of reducing the budget by $1.1 million in both 2027 and 2028, including an increase in the General Fund of $13.7 million, a reduction in the Seattle Park District Fund of $14.3 million, and a reduction in the Park and Recreation Fund of $461,422.

Proposed Operating

Increase Funding for Recreation Scholarships

Expenditures	-

This ongoing item increases the funding for SPR's Recreation Scholarship program by $400,000, bringing the total budget for these scholarships to $850,000. This net-neutral change supports the increased scholarship funding by repurposing Seattle Park District funding budgeted in the Cycle 2 spending plan to support operating costs for new community centers once renovations were complete. Based on current project timelines for the 8th & Mercer and Lake City community center projects, these operating costs are not likely to be incurred in 2027 or 2028. These scholarships enable access to SPR's recreational programming, such as community center classes like dance and art classes, sports classes, and youth athletics. Scholarship eligibility is based on income and family size, and is available to anyone who qualifies, including seniors and people with disabilities. In recent years, the scholarship budget has had greater demand than ability to support. Many SPR recreational programs have fees associated with participation, making these scholarships an important strategy for improving access to these opportunities for low-income residents.

Sustain Teen Late Night Pilot at High Point Community Center

Expenditures	-
Position Allocation	0.75

This budget-neutral item increases funding for teen Late Night programming at community centers by $300,000 of General Fund by repurposing no longer needed funds previously budgeted to address pay disparities. This increase will make ongoing the 2026 pilot Teen Late Night programming at High Point Community Center that was initiated with one-time funds in 2026. Teen Late Night currently occurs at 9 sites across the city and this item will support the continuation of programming at that level. This change also makes two part-time positions full-time and increases one half-time position to 0.75 FTE for a total FTE increase of 0.75.

Reallocate Park District to Invest in Rainier Beach Youth

Expenditures	-
Position Allocation	1.00

This net-neutral item repurposes existing $600,000 of Seattle Park District appropriations originally planned for the Youth Opportunity Fund toward targeted investments to support youth in Rainier Beach and south Seattle. This investment is intended to improve outcomes for the program and better serve Seattle youth based on community and youth feedback. This will enable a 2 days-per-week Community Learning Center (CLC) after school program pilot at Rainier Beach High School, expanded peer mentorships at Rainier Beach Community Center, increased funding for contracts with community-based organizations offering teen services, and funding for staff development to ensure adults supporting teens are well-trained and supported. This item also adds one new fulltime Recreation Program Coordinator for program and operational management of CLC expansion and reclassifies a current Volunteer Coordinator to a Senior Recreation Specialist to support mentorship programming and operations in high needs community centers and teen life centers.

Golf Adjustment and Maintenance Staffing

Expenditures	$412,000
Revenues	$412,000
Position Allocation	1.00

This item aligns the 2027 and 2028 budgets for SPR's golf program with forecasted costs. The proposal also adds one new full-time Installation Maintenance Worker position to provide focused support of the irrigation systems at the four golf courses, funded by golf revenues.

Continue Aquatics Program Subsidy

Expenditures	$(1,600,000)
Revenues	-

This item extends the existing Seattle Park District subsidy for Seattle Parks and Recreation’s (SPR) Aquatics program to both 2027 and 2028, which prevents the need to increase fees or reduce pool hours. SPR operates a portfolio of 10 pools, which have experienced financial challenges since the pandemic. The department is continuing to assess contributing factors and determine the best approach to reach long-term financial health. This subsidy will allow time for SPR to develop options for the long-term operation of these facilities in a sustainable manner.

This item repurposes existing Seattle Park District funding that was budgeted for operating costs for when newly renovated community centers opened. Due to current project timelines for new community center construction, these operating costs will not be incurred in 2027 or 2028.

Shift Arts in Parks from General Fund to Admissions Tax

Expenditures	$(279,459)
Revenues	$165,000

The General Fund revenue forecast for the City’s budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item preserves the Arts in Parks program by shifting it from being supported by the General Fund to being funded by the Admissions Tax. This achieves $444,459 of General Fund savings and increases appropriations in the Park and Recreation Fund (supported by the Admissions Tax) by $165,000. The remaining $279,459 budget for the program remains in Office of Arts and Culture (OAC) who, in collaboration with SPR, uses these funds to provide grants for artists who participate in Arts in Parks programming. This program has been funded by Admissions Tax revenues since 2025. See companion item in the OAC budget section.

Shift Downtown Buskers Program from General Fund to Admissions Tax

Expenditures	-
Revenues	$224,000

The General Fund revenue forecast for the City’s budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item preserves the Downtown Buskers program by shifting it from being supported by the General Fund to being funded by the Admissions Tax. This achieves $224,000 of General Fund savings and increases appropriations in the Park and Recreation Fund (supported by the Admissions Tax) by an equal amount. This program has been funded by Admissions Tax revenues since 2025. See companion item in the Office of Arts and Culture budget section.

Shift Teen Summer Musical from General Fund to Admissions Tax

Expenditures	-
Revenues	$209,958

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item preserves the Teen Summer Musical program by shifting it from being supported by the General Fund to being funded by the Admissions Tax. The Teen Summer Musical program is a long-standing free summer program operating out of the Langston Hughes Performing Arts Center, with a focus on youth of color that introduces young people to the world of theater. This achieves $209,958 of General Fund savings and increases appropriations in the Park and Recreation Fund (supported by the Admissions Tax) by an equal amount. This program has been funded by Admissions Tax revenues since 2025. See companion item in the Office of Arts and Culture budget section.

Increase Seattle Conservation Corps Staffing

Expenditures	-
Position Allocation	2.00

This budget-neutral item adds two new full-time positions - a Planning and Development Specialist, Senior, and a Strategic Advisor 1 - to address existing gaps in the Seattle Conservation Corps program. This is a transitional employment program for adults experiencing homelessness, and recent program clients need more staff support to successfully navigate the program. These positions will strengthen the program's capacity to serve clients with higher acuity needs.

Remove General Fund Appropriation for Debt Service for Retired Bonds

Expenditures	$(831,322)

This item reduces General Fund budget appropriation for debt service payments that are no longer needed because the bonds have retired and the debt has been paid.

Shift Park District Funding from Capital to Grounds Maintenance

Expenditures	-

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This net-neutral item reduces $3 million of General Fund in the Grounds Maintenance line of business and transfers an equal amount of Park District funding to Grounds Maintenance. This shift is supported by an offsetting reduction to Seattle Park District funding for Major Maintenance and Asset Preservation. See companion item in the Proposed Capital section.

Align Unified Care Team Staffing and Budget

Expenditures	$(900,000)
Position Allocation	(2.50)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item right-sizes Seattle Parks and Recreation's Unified Care Team (UCT) budget by removing three long-time vacant positions, two administrative support positions and one half-time Strategic Advisor I, and reducing the budget for contracted services to align non-labor budget with actual expenditure patterns. This item will not impact existing UCT service levels.

Seattle Parks and Recreation

Remove Discretionary Graffiti Program Funding

Expenditures	$(500,000)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces non-labor and discretionary funding for SPR's graffiti abatement program that was added in the 2026 budget. Non-labor funding for materials, supplies, and fleet that support graffiti abatement is maintained. This item is not expected to impact existing graffiti abatement levels.

Reduce General Fund Reserves for Labor Needs

Expenditures	$(300,000)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This ongoing item removes $300,000 General Fund Seattle Parks and Recreation had reserved to address pay disparities. These funds are no longer needed as the pay inequities were addressed through reclassification and the 2024 collective bargaining agreement.

Ongoing Park District and General Fund Transfer

Expenditures	$(4,100,000)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item makes ongoing the previous one-time transfer of operating costs from the General Fund to the Seattle Park District Fund that was included in the 2025 and 2026 Adopted Budget. The 2025 Adopted Budget made an ongoing $4.1 million Seattle Parks District reduction to SPR's Major Maintenance and Asset Preservation, CommUNITY Fund, and Park Land Acquisition capital budgets, but the shift of those funds to the operating budget was only done one-time over the 2025-26 biennium. This item continues the fund swap ongoing. This $4.1 million transfer will not directly impact service levels as it maintains an existing shift of resources.

Remove Vacant Strategic Advisor I

Expenditures	$(183,626)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item removes one full-time vacant Strategic Advisor I position and associated appropriation. This position was most recently supporting additional capacity at the Office of the Employee Ombud. It is now vacant and eliminating it will not directly impact service levels.

Reduce Vacant Management Systems Analyst, Senior

Expenditures	$(185,402)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item removes one full-time vacant Management Systems Analyst, Senior position and associated appropriation. This position was originally created to provide financial reporting, analyze capital and health care rate recoveries, and develop Power BI reports in support of SPR's budget. It has been vacant for multiple years and eliminating it will not directly impact service levels.

Seattle Parks and Recreation

Proposed Capital

Investing in Safe and Accessible Parks, Restrooms and Community Spaces with One-Time Park District Funds

Expenditures $6,014,200

This item uses $6 million in one-time Park District fund balance in 2027 and $850,000 in 2028 to invest in priority capital projects that will help increase access and safety of parks, play areas, and community spaces. These funds are freed up to due aligning budget for debt service with updated major community center bond issuance timing from more refined construction schedules. Specifically, this item adds:

- $1.6 million to fund repair work at the Discovery Park Visitor Center following major flooding from a broken water main.
- $1.5 million to Little Brook Park redevelopment, to fully cover the increased cost of the project due to longer than anticipated permitting approvals. These funds will help cover the full cost of the community-preferred design, community-envisioned project which will include renovated play area, picnic tables and restroom.
- $1.3 million to replace community center security cameras at approximately 19 sites that current have cameras as safety and security measures, but are either not operational or past their useful life.
- $1.2 million to support the installation of two permanent prefabricated park restrooms (such as a Portland Loo), at Cheryl Chow park in Southeast Seattle and another in Northeast Seattle. Use of one-time King County Parks Levy fund balance will bring the total investment to $1.8 million.
- $700,000 to complete planning and design work for Camp Long Lodge rebuild, which was significantly damaged in November 204 and has been stabilized using insurance proceeds. The department will continue to explore funding options for the unfunded construction work including grants and future Park District capital funding.
- $570,000 to add inclusive play elements to the West Magnolia play area renovation, which is currently in planning and will move to design in the coming year.

King County Levy Funding for Restroom and Play Area Renovations

Expenditures $4,048,000

The 2025 King County Parks Levy includes a larger allocation of funding to the City through 2031 than exists in the baseline budget. This item allocates $2.5 million and $1.6 million of King County Parks Levy funding to Play Area Renovations (MC-PR-41039) and Public Restroom Renovations (MC-PR-41036) capital projects in 2027, respectively. The 2027 increase for public restrooms includes the use of $625,000 of one-time fund balance. This item also reflects ongoing $2.46 million toward play area renovations and $971,000 toward restroom renovations beginning in 2028.

These funds will support renovation of park restrooms and play areas and are anticipated to support 5-6 play area and 4 restroom projects through 2031. Aside from other discrete projects elsewhere in SPR's budget, this change brings the total annual amount of budget for play area renovations in MC-PR-41039 to $3.2 million annually and for public restroom renovations in MC-PR-41036 to $1.3 million annually from 2028-2031.

Real Estate Excise Tax Reductions and Park District Fund Balance Offset

Expenditures $(2,297,200)

The 2027 and 2028 Proposed Budget modifies the allocation of discretionary Real Estate Excise Tax (REET) funds across departments. This update includes an ongoing reduction to the discretionary REET allocation for SPR and also reflects the use of Park District funds to offset some of these reductions. This REET reduction is $4.4 million in 2027, $4.9 million in 2028, and approximately $5 million ongoing annually thereafter. To achieve that ongoing change, this item makes reductions from 2027 through 2032 to the following capital projects and programs:

- Magnuson Park Athletic Field 12 Replacement ($9.6 million), which is fully offset by additional use of Park District fund balance,
- Athletic Field Replacement Program ($7.1 million), which leaves the program with $30.4 million of REET

funding through 2032,

- West Magnolia Playfield Replacement ($5.1 million), which is a potential named project to be funded by the Park District Cycle 3 as the project remains on schedule to begin in 2029, the first year of Cycle 3, and
- Gas Works Park Remediation ($2.8 million), which leaves the program with sufficient funding needed to continue planning with Seattle Public Utilities and Puget Sound Energy.

Reduce Seattle Park District Funding for Major Maintenance and Asset Management

Expenditures $(3,000,000)

The City has had a structural imbalance in its budget for some time. The 2027-2028 Proposed Budget makes difficult decisions to stabilize the City's financial position and put the budget on sustainable footing. These reductions prioritize direct service delivery where possible. This ongoing item reduces Seattle Park District appropriations for Major Maintenance and Asset Management by $3 million. This change frees up Park District funds for a parallel item in the operating budget (see Shift Seattle Park District Funding from Major Maintenance to Grounds Maintenance) to reduce General Fund appropriations.

This item reduces funding in the Major Maintenance and Asset Preservation line of business that has not been allocated to specific projects. While the change does not have specific project-level impacts, it could impact SPR's ability to meet long-term capital renewal goals.

Shift Elliot Bay Office Park Rent to CIP Overhead

Expenditures $(600,000)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This technical item shifts $600,000, or 55%, of the cost of leasing office space at the Elliot Bay Office Park from the General Fund to CIP overhead. This change reflects the portion of the SPR office space at this site that is occupied by Capital Planning and Development staff, whose work supports CIP delivery. This item does not have any staffing impacts and has minimal impacts to capital project delivery given the size and scale of SPR's capital project and funding portfolio.

Align Bond Appropriation to Community Center Renovation Schedules

Expenditures $(127,000,000)

This technical item aligns Limited Tax General Obligation (LTGO) bond funding with planned bond issuance schedules for Seattle Parks and Recreation's major community center renovation projects and major renovation projects. This item reflects the current planned bond issuance by project:

- 8th & Mercer Community Center – $17 million in 2029
- Green Lake Community Center & Evans Pool Substantial Alteration – $3.5 million in 2027, $20 million in 2028, and $49.5 million in 2029
- Lake City Community Center –$15.5 million in 2027 and $12.5 million in 2028
- Loyal Heights Community Center – $10 million in 2027 and $19 million in 2028
- Queen Anne Community Center – $7.9 million in 2027 and $9 million in 2028

See "Adjust Seattle Park District-Funded Debt Service" for the related debt service adjustments.

Seattle Parks and Recreation

Proposed Technical

Budget Neutral Position Changes

Expenditures	-
Position Allocation	0.20

This budget-neutral technical item updates position allocations and classifications to align with the operational needs of Seattle Parks and Recreation. It does not create or eliminate any positions. It makes full-time one Planning and Development Specialist position that is currently part-time at 0.8 FTE for a net increase of 0.2 FTE. This position supports the Utility Conservation program.

Technical Project and Fee Changes

Expenditures	$215,000
Revenues	$215,000

This technical item makes updates to the distribution of project costs between funds within SPR and recognizes anticipated increases in revenues from athletic facility fees. These fee revenues support the operation of athletic facilities.

Adjust Seattle Park District-Funded Debt Service

Expenditures	$(8,149,360)

This technical item aligns Seattle Parks and Recreation's anticipated debt service obligations with projected debt service schedules for the 2027-2032 Proposed Capital Improvement Program. Specifically, this item reduces $25 million in Seattle Park District Fund appropriations through 2031 and adds $13.7 million in 2032 for planned debt service to align debt repayment with updated capital project scope, schedule, and municipal bond interest rates. This reduction does not have any direct impact to the capital projects supported by bond financing.

See "Align Bond Appropriation to Community Center Renovation Schedules" for the related bond issuance adjustments.

Add Out-Year CIP Funding

Expenditures	-
Revenues	-

This technical item adds $79.5 million in 2032 to various capital projects and programs. This item is an annual change adding planned spending assumptions to the final year of the CIP for the Seattle Park District, the Park and Recreation Fund, Real Estate Excise Tax (REET) Funds, and the King County Parks Levy.

Align Families, Education, Preschool, and Promise Levy Fund with Implementation and Evaluation Plan

Expenditures	$78,967

This technical item increases appropriations in the Families, Education, Preschool, and Promise (FEPP) Levy 2025 Fund by $78,967 in 2027 and $153,370 in 2028. This change aligns appropriations in the FEPP Levy 2025 Fund for Seattle Parks and Recreation (SPR) to the adopted Implementation and Evaluation Plan for the levy. The 2025 FEPP Levy supports Community Learning Centers, environmental learning, and childcare scholarships in SPR.

Seattle Parks and Recreation

Citywide Adjustments for Standard Cost Changes - Healthcare

Expenditures $905,341

This technical item adjusts the distribution of indirect health care expenses across programs in SPR. The adjustment is necessary to redistribute central cost adjustments and indirect health care across SPR programs in response to proposed changes throughout the department.

This item changes 2027 appropriations as follows: increases General Fund by $902,047 and increases Sweetened Beverage Tax Fund by $3,294. It also changes 2028 appropriations as follows: increases General Fund by $1.9 million and increases Sweetened Beverage Tax by $6,747.

Ongoing Changes from Current Year Legislation

Expenditures -

This technical change makes ongoing the changes resulting from midyear supplemental budget legislation passed by City Council in 2026. This item continues the fund swap between the General Fund and the Families, Education, Preschool and Promise (FEPP) Levy 2025 Fund to align SPR's ongoing budget with the FEPP Levy Implementation & Evaluation Plan (I&E Plan), as adopted in Ordinance 127496. This change ensures that the FEPP Levy will continue to fund part of SPR's school-aged care scholarships per the FEPP Levy I&E Plan.

Bargained Pay Adjustment for Local 32 Plumbers and Pipefitters

Expenditures $154,911

This technical item funds increases with General Fund to pay rates in the Plumber and Pipefitter job families related to a collective bargaining agreement between the City of Seattle and the Local 32 Plumbers and Pipefitters that was signed in 2026.

Shift REET Funding to Cumulative Reserve Fund

Expenditures -

This net-neutral technical item shifts $4.5 million from the REET II Fund to the Unrestricted Cumulative Reserve Fund across 2027 and 2028 for the West Queen Anne Playfield Conversion CIP (MC-PR-41072). This change has no impact to the underlying capital project and is made to keep the REET funds balanced during the budget years. The Unrestricted Cumulative Reserve Fund receives interest deposits from invested cash for the REET funds and the proceeds of that interest fund this change.

Fund Balancing and Revenue Adjustments - Proposed

Revenues $14,837,857

This is a technical item to record a fund balancing entry for the Park and Recreation Fund, Seattle Park District Fund, Park Mitigation & Remediation Fund, and King County Parks Levy Fund, which are primarily managed by Seattle Parks and Recreation. This also adjusts revenues in department-managed funds.

Seattle Parks and Recreation

Expenditure Overview

Appropriations	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
SPR - BC-PR-10000 - 2008 Parks Levy				
10200 - Park And Recreation Fund	1,263,548	-	-	-
33860 - 2008 Parks Levy Fund	1,295,872	-	-	-
Total for BSL: BC-PR-10000	**2,559,421**	**-**	**-**	**-**
SPR - BC-PR-20000 - Building For The Future				
00100 - General Fund	208,478	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	3,292,672	-	-	-
10200 - Park And Recreation Fund	4,525,158	2,500,000	1,800,000	1,800,000
14500 - Payroll Expense Tax	118,764	-	-	-
19710 - Seattle Park District Fund	5,277,643	5,229,575	6,025,318	6,266,331
30020 - REET II Capital Fund	2,370	-	-	-
35900 - Central Waterfront Improvement Fund	1,508,521	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	568,263	-	-	-
Total for BSL: BC-PR-20000	**15,501,870**	**7,729,575**	**7,825,318**	**8,066,331**
SPR - BC-PR-30000 - Debt and Special Funding				
00164 - Unrestricted Cumulative Reserve Fund	16,306	-	-	-
10200 - Park And Recreation Fund	1,206,622	-	-	-
19710 - Seattle Park District Fund	-	-	2,806,493	7,652,461
30010 - REET I Capital Fund	3,051,468	3,047,584	3,048,631	4,140,961
30020 - REET II Capital Fund	1,631,687	330,000	1,017,000	954,310
Total for BSL: BC-PR-30000	**5,906,083**	**3,377,584**	**6,872,124**	**12,747,732**
SPR - BC-PR-40000 - Fix It First				
00100 - General Fund	48,512	725,000	-	-
00164 - Unrestricted Cumulative Reserve Fund	1,032,135	35,000	3,982,000	554,746
10200 - Park And Recreation Fund	7,327,610	3,949,000	913,000	913,000
14500 - Payroll Expense Tax	643,339	-	-	-
19710 - Seattle Park District Fund	32,922,736	33,766,464	32,938,478	34,250,016
20110 - General Bond Interest and Redemption Fund	2,592,117	-	-	-
30010 - REET I Capital Fund	9,871,400	10,881,857	1,290,230	4,263,980
30020 - REET II Capital Fund	11,764,262	25,879,809	20,970,770	27,128,475
36000 - King County Parks Levy Fund	1,965,727	2,500,000	5,048,000	4,433,000

37500 - 2027 Multipurpose LTGO Bond Fund	-	-	36,900,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	60,500,000
Total for BSL: BC-PR-40000	**68,167,838**	**77,737,130**	**102,042,478**	**132,043,216**
SPR - BC-PR-50000 - Maintaining Parks and Facilities				
14500 - Payroll Expense Tax	42,861	-	-	-
19710 - Seattle Park District Fund	581,303	1,845,706	632,334	657,627
Total for BSL: BC-PR-50000	**624,164**	**1,845,706**	**632,334**	**657,627**
SPR - BC-PR-60000 - SR520 Mitigation				
33130 - Park Mitigation & Remediation	427,395	-	7,000,000	12,248,000
Total for BSL: BC-PR-60000	**427,395**	**-**	**7,000,000**	**12,248,000**
SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs				
00100 - General Fund	54,562,448	55,993,152	58,396,381	59,544,072
10200 - Park And Recreation Fund	4,652,989	5,343,659	6,172,136	6,186,539
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
15280 - Gift Catalog - Parks	2,634	-	-	-
19710 - Seattle Park District Fund	35,322,619	46,824,920	40,355,475	43,331,658
36000 - King County Parks Levy Fund	1,094,279	1,035,673	1,035,673	1,035,673
Total for BSL: BO-PR-10000	**95,634,968**	**109,197,404**	**105,959,664**	**110,097,941**
SPR - BO-PR-20000 - Leadership and Administration				
00100 - General Fund	44,259,365	47,690,801	50,587,396	52,703,952
10200 - Park And Recreation Fund	1,093,083	1,382,310	2,161,283	2,074,240
14500 - Payroll Expense Tax	647,591	-	-	-
15270 - Off-Leash Area Donation Fund	4,966	-	-	-
17876 - FEPP Levy 2025	-	600,000	600,000	600,000
19710 - Seattle Park District Fund	5,379,718	6,496,568	8,189,716	7,518,459
Total for BSL: BO-PR-20000	**51,384,723**	**56,169,679**	**61,538,395**	**62,896,651**
SPR - BO-PR-30000 - Departmentwide Programs				
00100 - General Fund	4,971,758	5,399,832	5,506,169	5,546,222
10200 - Park And Recreation Fund	8,336,814	9,941,695	8,736,910	8,775,897
14500 - Payroll Expense Tax	186,000	186,000	186,000	186,000
17876 - FEPP Levy 2025	-	138,183	-	-
19710 - Seattle Park District Fund	4,425,813	6,865,010	7,163,748	7,529,903
36000 - King County Parks Levy Fund	30,000	30,000	30,000	30,000
Total for BSL: BO-PR-30000	**17,950,385**	**22,560,720**	**21,622,827**	**22,068,023**

Seattle Parks and Recreation

SPR - BO-PR-50000 - Recreation Facility Programs				
00100 - General Fund	17,185,287	16,363,753	15,947,657	16,169,120
00155 - Sweetened Beverage Tax Fund	323,920	356,271	356,805	360,337
10200 - Park And Recreation Fund	14,373,508	15,312,659	13,635,123	13,659,698
17876 - FEPP Levy 2025	-	1,672,800	1,883,313	1,957,907
19710 - Seattle Park District Fund	21,517,593	22,356,039	25,265,949	26,452,439
36000 - King County Parks Levy Fund	773,389	781,524	781,241	781,312
Total for BSL: BO-PR-50000	**54,173,696**	**56,843,046**	**57,870,087**	**59,380,812**
SPR - BO-PR-60000 - Golf Programs				
00100 - General Fund	-	-	-	-
10200 - Park And Recreation Fund	18,411,831	18,435,159	18,874,566	18,883,644
Total for BSL: BO-PR-60000	**18,411,831**	**18,435,159**	**18,874,566**	**18,883,644**
SPR - BO-PR-80000 - Zoo and Aquarium Programs				
00100 - General Fund	3,723,377	3,723,377	3,723,377	3,723,377
10200 - Park And Recreation Fund	202,871	203,651	203,651	203,651
19710 - Seattle Park District Fund	5,264,026	5,474,587	5,693,570	5,921,313
Total for BSL: BO-PR-80000	**9,190,274**	**9,401,615**	**9,620,598**	**9,848,341**
Department Total	**339,932,648**	**363,297,617**	**399,858,391**	**448,938,319**
Department Full-Time Equivalents Total*	**1,139.70**	**1,148.03**	**1,155.83**	**1,155.83**

** 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 Summary by Fund Seattle Parks and Recreation

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	124,959,226	129,895,914	134,160,979	137,686,744
00155 - Sweetened Beverage Tax Fund	323,920	356,271	356,805	360,337
00164 - Unrestricted Cumulative Reserve Fund	4,341,113	35,000	3,982,000	554,746
10200 - Park And Recreation Fund	61,394,034	57,068,133	52,496,669	52,496,669
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	1,638,555	186,000	186,000	186,000
15270 - Off-Leash Area Donation Fund	4,966	-	-	-
15280 - Gift Catalog - Parks	2,634	-	-	-
17876 - FEPP Levy 2025	-	2,410,983	2,483,313	2,557,907
19710 - Seattle Park District Fund	110,691,450	128,858,869	129,071,080	139,580,206
20110 - General Bond Interest and Redemption Fund	2,592,117	-	-	-
30010 - REET I Capital Fund	12,922,868	13,929,441	4,338,861	8,404,941
30020 - REET II Capital Fund	13,398,319	26,209,809	21,987,770	28,082,785

33130 - Park Mitigation & Remediation	427,395	-	7,000,000	12,248,000
33860 - 2008 Parks Levy Fund	1,295,872	-	-	-
35900 - Central Waterfront Improvement Fund	1,508,521	-	-	-
36000 - King County Parks Levy Fund	3,863,395	4,347,197	6,894,914	6,279,985
37100 - 2023 Multipurpose LTGO Bond Fund	568,263	-	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	36,900,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	60,500,000
Budget Totals for SPR	**339,932,648**	**363,297,617**	**399,858,391**	**448,938,319**

Seattle Parks and Recreation

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
347040	Recreation Admission Fees	(181,928)	-	-	-
347050	Exhibit Admission Charges	(3,599)	-	-	-
360450	Emplyee Pnsn Contribution	53	-	-	-
Total Revenues for: 00100 - General Fund		**(185,474)**	**-**	**-**	**-**
322900	Nonbus Lic&Perm-Other	2,042	-	-	-
331110	Direct Fed Grants	1,203,327	808,000	808,000	808,000
333110	Ind Fed Grants	2,095,329	181,812	181,812	181,812
334010	State Grants	1,271,626	95,110	95,110	95,110
337010	Grants & Contr From Local Govt	1,286,674	-	-	-
337080	Other Private Contrib & Dons	1,947,690	1,511,000	1,511,000	1,511,000
341040	Sales Of Maps & Publications	9,372	-	-	-
341080	Resale Revenues	59,581	-	-	-
341090	Sales Of Merchandise	158,948	27,284	27,284	27,284
341900	General Government-Other Rev	2,805,341	2,318,442	2,318,442	2,318,442
343270	Resource Recovery Rev	-	2,850,831	2,850,831	2,850,831
343310	Recoveries	-	34,513	34,513	34,513
345010	Design & Planning Fees	110,718	-	-	-
347010	Recreation Activities Fees	20,640,561	19,228,779	19,640,779	19,640,779
347020	Recreation Shared Revs Arc	1,438,171	1,013,392	1,013,392	1,013,392
347030	Event Admission Fees	(75)	-	-	-
347040	Recreation Admission Fees	4,160,662	3,316,464	3,316,464	3,316,464
347050	Exhibit Admission Charges	46,969	695,121	695,121	695,121
347060	Athletic Facility Fees	4,047,222	4,802,043	5,002,043	5,002,043
347070	Recreation Education Fees	3,979,638	5,307,212	5,307,212	5,307,212
347090	Parks and Recreation Recovery	2,857,650	100,000	115,000	115,000
347170	Public Benefit Rev	(1,467,949)	-	-	-
347180	Tenant Improv Lease Rev Disc	(669,026)	-	-	-
350190	Nsf Check Fees	740	-	-	-
360220	Interest Earned On Deliquent A	1,982	-	-	-
360260	Lease revenue GASB87	1,888,356	-	-	-
360290	Parking Fees	68,560	79,192	79,192	79,192
360300	St Space Facilities Rentals	5,658,888	5,932,595	5,932,595	5,932,595
360310	Lt Space/Facilities Leases	1,444,070	1,005,885	1,005,885	1,005,885

360330	Housing Rentals & Leases	6,000	-	-	-
360340	Concession Proceeds	417,344	80,000	80,000	80,000
360350	Other Rents & Use Charges	1,339,985	1,415,349	1,415,349	1,415,349
360380	Sale Of Junk Or Salvage	1,744	-	-	-
360420	Other Judgments & Settlements	3,241,758	-	-	-
360450	Emplyee Pnsn Contribution	40	-	-	-
360540	Cashiers Overages & Shortages	(35)	-	-	-
360590	Program Income	429	-	-	-
360690	Building/Oth Space Rent	-	72,000	72,000	72,000
360900	Miscellaneous Revs-Other Rev	530,819	1,511,544	1,489,645	1,489,645
379020	Capital Contributions	-	405,000	405,000	405,000
397200	Interfund Revenue	6,878	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		**60,592,028**	**52,791,568**	**53,396,669**	**53,396,669**
400000	Use of/Contribution to Fund Balance	-	4,276,565	(900,000)	(900,000)
Total Resources for:10200 - Park And Recreation Fund		**60,592,028**	**57,068,133**	**52,496,669**	**52,496,669**
337080	Other Private Contrib & Dons	(194,000)	-	-	-
Total Revenues for: 15280 - Gift Catalog - Parks		**(194,000)**	**-**	**-**	**-**
347040	Recreation Admission Fees	(511)	-	-	-
360450	Emplyee Pnsn Contribution	73	-	-	-
397010	Operating Transfers In	-	131,305,416	131,305,416	131,305,416
Total Revenues for: 19710 - Seattle Park District Fund		**(439)**	**131,305,416**	**131,305,416**	**131,305,416**
400000	Use of/Contribution to Fund Balance	-	5,150,031	4,693,401	15,391,177
Total Resources for:19710 - Seattle Park District Fund		**(439)**	**136,455,447**	**135,998,816**	**146,696,592**
400000	Use of/Contribution to Fund Balance	-	-	7,000,000	12,248,000
Total Resources for:33130 - Park Mitigation & Remediation		**-**	**-**	**7,000,000**	**12,248,000**
311010	Real & Personal Property Taxes	21	-	-	-
Total Revenues for: 33860 - 2008 Parks Levy Fund		**21**	**-**	**-**	**-**
337050	Proceeds-Countywide Tax Levy	3,506,379	-	-	-
397010	Operating Transfers In	-	2,850,457	6,279,449	6,279,449
Total Revenues for: 36000 - King County Parks Levy Fund		**3,506,379**	**2,850,457**	**6,279,449**	**6,279,449**

400000	Use of/Contribution to Fund Balance	-	1,496,740	615,465	536
Total Resources for:36000 - King County Parks Levy Fund		**3,506,379**	**4,347,197**	**6,894,914**	**6,279,985**
Total SPR Resources		**63,718,515**	**197,870,777**	**202,390,399**	**217,721,246**

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
08 Levy Neighborhood Park Acq	241,987	-	-	-
08 Levy Opportunity Fund	1,425,641	-	-	-
08 Levy Parks and Playgrounds	891,792	-	-	-
Total	**2,559,421**	**-**	**-**	**-**

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

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

08 Levy Neighborhood Park Acq

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
08 Levy Neighborhood Park Acq	241,987	-	-	-

Seattle Parks and Recreation

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.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
08 Levy Opportunity Fund	1,425,641	-	-	-

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.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
08 Levy Parks and Playgrounds	891,792	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Building For The Future - CIP	15,501,870	7,729,575	7,825,318	8,066,331
Total	**15,501,870**	**7,729,575**	**7,825,318**	**8,066,331**
Full-time Equivalents Total*	3.52	3.52	3.52	3.52

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Debt and Special Funding	5,906,083	3,377,584	6,872,124	12,747,732
Total	**5,906,083**	**3,377,584**	**6,872,124**	**12,747,732**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Fix It First - CIP	68,167,838	77,737,130	102,042,478	132,043,216
Total	**68,167,838**	**77,737,130**	**102,042,478**	**132,043,216**
Full-time Equivalents Total*	50.54	53.59	53.21	53.21

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Maintaining Parks & Facilities	624,164	1,845,706	632,334	657,627
Total	**624,164**	**1,845,706**	**632,334**	**657,627**

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

SPR - BC-PR-60000 - SR520 Mitigation

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
SR520 Mitigation	427,395	-	7,000,000	12,248,000
Total	**427,395**	**-**	**7,000,000**	**12,248,000**

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CIP Cost Recovery Offset	(907,699)	(1,579,784)	(1,579,784)	(1,579,784)
M&R Grounds Crews	56,627,430	62,548,012	60,360,434	63,097,696
M&R Shops Crews	30,398,854	36,006,902	34,745,551	35,662,573
M&R Specialty Crews	9,516,384	12,222,274	12,433,464	12,917,457
Total	**95,634,968**	**109,197,404**	**105,959,664**	**110,097,941**
Full-time Equivalents Total*	565.26	570.75	568.45	568.45

**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 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CIP Cost Recovery Offset	(907,699)	(1,579,784)	(1,579,784)	(1,579,784)

M&R Grounds Crews

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
M&R Grounds Crews	56,627,430	62,548,012	60,360,434	63,097,696
Full Time Equivalents Total	307.87	308.75	305.25	305.25

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
M&R Shops Crews	30,398,854	36,006,902	34,745,551	35,662,573
Full Time Equivalents Total	183.00	186.30	186.50	186.50

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
M&R Specialty Crews	9,516,384	12,222,274	12,433,464	12,917,457
Full Time Equivalents Total	74.39	75.70	76.70	76.70

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	20,397,018	22,605,530	26,719,268	28,432,415
COVID Planning 2021	-	166,926	967,170	1,154,391
Departmental Indirect Costs	15,763,905	17,567,069	18,993,072	17,973,150
Divisional Indirect Costs	16,372,356	19,567,517	18,753,362	18,995,472
Indirect Cost Recovery Offset	(6,630,530)	(9,333,158)	(9,683,530)	(9,770,212)
Pooled Benefits	5,481,974	5,595,794	5,789,052	6,111,435
Total	**51,384,723**	**56,169,679**	**61,538,395**	**62,896,651**
Full-time Equivalents Total*	149.12	156.42	157.87	157.87

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	20,397,018	22,605,530	26,719,268	28,432,415

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
COVID Planning 2021	-	166,926	967,170	1,154,391

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	15,763,905	17,567,069	18,993,072	17,973,150
Full Time Equivalents Total	91.50	92.50	93.50	93.50

Divisional Indirect Costs

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	16,372,356	19,567,517	18,753,362	18,995,472
Full Time Equivalents Total	57.62	63.92	64.37	64.37

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.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Indirect Cost Recovery Offset	(6,630,530)	(9,333,158)	(9,683,530)	(9,770,212)

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.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pooled Benefits	5,481,974	5,595,794	5,789,052	6,111,435

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.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmentwide Other	4,854,122	6,952,581	7,117,357	7,365,140
Partnerships - Departmentwide	9,282,915	9,118,046	8,265,243	8,357,065
Seattle Conservation Corps	3,813,347	6,490,092	6,240,227	6,345,817
Total	**17,950,385**	**22,560,720**	**21,622,827**	**22,068,023**
Full-time Equivalents Total*	88.59	87.43	87.36	87.36

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

Seattle Parks and Recreation

Departmentwide Other

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmentwide Other	4,854,122	6,952,581	7,117,357	7,365,140
Full Time Equivalents Total	38.86	38.93	39.86	39.86

Partnerships - Departmentwide

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Partnerships - Departmentwide	9,282,915	9,118,046	8,265,243	8,357,065
Full Time Equivalents Total	30.17	30.17	29.17	29.17

Seattle Conservation Corps

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Seattle Conservation Corps	3,813,347	6,490,092	6,240,227	6,345,817
Full Time Equivalents Total	19.56	18.33	18.33	18.33

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Aquatic & Swimming Programs	13,741,949	13,165,184	13,258,610	13,402,142
Partnerships - Recreation	1,973,487	1,700,976	1,704,167	1,719,483
Rec Programs & Facility Ops	38,458,260	41,976,886	42,907,311	44,259,187
Total	**54,173,696**	**56,843,046**	**57,870,087**	**59,380,812**
Full-time Equivalents Total*	259.67	253.32	261.42	261.42

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

Seattle Parks and Recreation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Aquatic & Swimming Programs	13,741,949	13,165,184	13,258,610	13,402,142
Full Time Equivalents Total	50.30	50.30	50.30	50.30

Partnerships - Recreation

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Partnerships - Recreation	1,973,487	1,700,976	1,704,167	1,719,483
Full Time Equivalents Total	8.70	8.70	8.70	8.70

Rec Programs & Facility Ops

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Rec Programs & Facility Ops	38,458,260	41,976,886	42,907,311	44,259,187
Full Time Equivalents Total	200.67	194.32	202.42	202.42

SPR - BO-PR-60000 - Golf Programs

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Golf Course Programs	18,411,831	18,435,159	18,874,566	18,883,644
Total	**18,411,831**	**18,435,159**	**18,874,566**	**18,883,644**
Full-time Equivalents Total*	23.00	23.00	24.00	24.00

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Zoo and Aquarium Programs	9,190,274	9,401,615	9,620,598	9,848,341
Total	**9,190,274**	**9,401,615**	**9,620,598**	**9,848,341**

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